

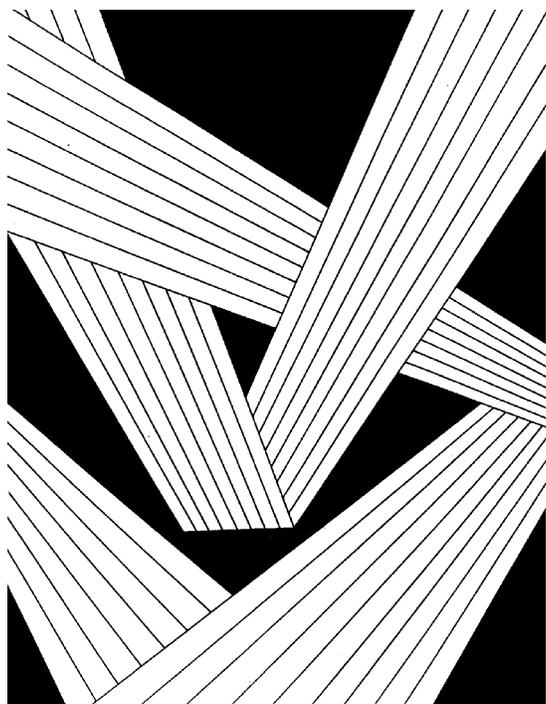
1992

Census of Governments

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U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE CENSUS

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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 1992 census, similar to those taken since 1957, covers four major subject fields—government organization, taxable property values, public employment, and government finances.

Volume 1, Government Organization, is the first volume of the 1992 Census of Governments to be released. It contains two parts that encompass the organization of State and local governments, as follows: No. 1, Government Organization; and No. 2, Popularly Elected Officials.

This report, No. 1, 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 28 statistical tables. Tables 1–5 provide summary data on the number of governments by type and State in 1992 and in prior census years.

Tables 6–25 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 6–14, special district governments in tables 15–19, and public school systems (both school district governments and dependent school systems) in tables 20–25.

Table 26 contains summary data on the numbers and characteristics of local governments inside and outside metropolitan areas (MA's); table 27 shows the number of intercounty local governments; and, finally, table 28 gives the number of local governments in each of the 3,142 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 preceded 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.

A list of the consultants who reviewed the individual State descriptions appears in appendix D.

Changes in Content

This edition of volume 1 reflects a few changes in content since the 1987 publication. In addition to the breakdown between municipal and township governments, combined statistics are now presented for these two types of governments under the category "Subcounty general purpose governments." Data on the number of dependent public school systems by type of parent government are now presented in table 20.

SCOPE

Governmental Units

There were 85,006 governmental units in the United States as of January 1992. In addition to the Federal Government and the 50 State governments, there were 84,955 units of local government. Of these, 38,978 are general purpose local governments—3,043 county governments, and 35,935 subcounty general purpose governments (including 19,279 municipal governments and 16,656 town or township governments). The remainder, more than half the total number, are special-purpose local governments, including 14,422 school district governments and 31,555 special district governments. The total of 84,955 local governments in 1992 was 1,769 more than that reported for the 1987 census, an overall increase of 2.1 percent. Virtually all of the increase is in special district governments, which increased 6.9 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.

The increase in the number of county governments from 3,042 in 1987 to 3,043 in 1992 reflects the creation of three new borough governments in Alaska which were partially offset by the elimination of two county governments that were consolidated with municipal governments (one in Georgia and one in Tennessee).

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 41 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 174 county governments, located in 38 States, that serve populations of at least 250,000. These 174 county governments, account for 53.6 percent of the population served by all county governments in the Nation. The overwhelming majority of county governments (74 percent) each serve fewer than 50,000 persons, and the 728 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 74,000, but Loving County, Texas, had only 107 inhabitants in 1990, while Los Angeles County, California, had more than 8 million.

Municipal and Township Governments

The 35,935 subcounty general-purpose governments enumerated in 1992 include 19,279 municipal governments and 16,656 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 cites, 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 seven States with fewer than 50 municipal governments each—Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire, and Rhode Island. Five of these seven 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 154 million people live in areas with municipal governments, and about 64 million of these municipal residents live in cities of at least 100,000 population. Slightly more than one-half of all municipalities have fewer than 1,000 inhabitants. However, these small municipalities account for only 2.5 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 19,279 municipal governments reported in 1992 reflect an increase of 79 since 1987. Changes by State ranged from a decrease of 5 in Vermont to a gain of 21 in North Carolina. Two thirds of the total gain of 79 occurred in 3 States: California, North Carolina, and Texas. Most of the increase is the result of new incorporations.

The term “town or township governments” is applied here to 16,656 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,” 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 16,656 town or township governments in the United States, only 1,087 (6.5 percent) had as many as 10,000 inhabitants in 1990 and 55 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 16,691 in 1987 to 16,656 in 1992. Nearly all of the decline in numbers of town or township governments since 1987 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 country-type geographic areas as of early 1992: 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 15.

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 31,555, an increase of about 2,023, or 6.9 percent, since the 1987 Census of Governments. This growth over the past 5 years—on top of a 5 percent rise between 1982 and 1987, and an 8 percent rise between 1977 and 1982—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 1992 is more than 2.5 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 nine States, each having at least 1,000 special district governments, account for more than half of all such local governments:

California.....	2,797
Colorado.....	1,252
Illinois.....	2,920
Kansas.....	1,482
Missouri.....	1,386
Nebraska.....	1,047
Pennsylvania.....	2,006
Texas.....	2,266
Washington.....	1,157

Four State areas contained fewer than 50 special district governments each: Alaska (14), District of Columbia (1), Hawaii (16), and Louisiana (30).

Of the 31,555 special district governments reported in 1992, over 92 percent performed a single function. Close to 20 percent of all special district governments perform functions related to natural resources—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 4,777 special district governments (15 percent) provide water supply either as the sole function or as one of a combination of functions.

Information in table 17 of this report indicates that about one-third of all special district governments serve an area with the same boundaries as those of some other local government—county, municipal, or town or township government. The number of these special districts with boundaries coterminous with a single municipal, town, or township government comprised more than one half of all coterminous special districts. Although the vast majority of special district governments are located entirely within a

single county or county-type geographic area, about 11 percent have territory extending into two or more county-type areas. Governments serving two or more county-type areas are discussed more fully under “Intercounty Local Governments” on page XII.

The operations of special district governments vary greatly, as shown in table 18. Approximately 46 percent—less than half—of special district governments reported providing a program or service directly with their own employees. Another 23 percent reported providing a program or service indirectly under contractual provisions. An additional 23 percent reported financing public facilities or services by issuing public debt. The remainder reported constructing public facilities. It should be noted that some special district governments may have more than one type of operation. Thus, some districts may provide a program or service with its own employees and, in addition, construct facilities or finance facilities or services by issuing public debt.

School District Governments and Public School Systems

Of the 15,834 public school systems in the United States in 1992, only the 14,422 that are independent school districts are included in the count of governments. The other 1,412 “dependent” public school systems are classified as agencies of other governments—State, county, municipal, or town or township—and are not counted as separate governments. The number of public school systems in each State, by type of organization, appears in table 20.

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 33 in 1992. This independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A “mixed” situation is found in 12 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 five States (Alaska, Hawaii, Maryland, North Carolina, and Virginia), 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, and New Jersey have State-dependent public school systems. The 21 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 four sparsely populated areas. In New Jersey, two 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 54 county-dependent systems and New Jersey 47. Other States with public school systems operating as dependent agencies of county governments are Alaska (11), Arizona (12), Maryland (39), Massachusetts (3), Mississippi (4), New York (27), and Wisconsin (6). 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 11 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 1987 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 1992 is approximately one fourth of the total in 1952. The rate of decrease in school district governments was 2 percent from 1987 to 1992, compared with 1 percent from 1982 to 1987, 2 percent from 1977 to 1982, and 4 percent from 1972 to 1977.

Nebraska, declining by 155, accounted for 52 percent of the intercensal decrease in school districts. An additional 20 States had decreases ranging from 1 to 44. There was either no change or an increase in the total number of school districts in 29 States.

California and Texas—each of which had more than 1,000 school district governments—accounted for 15 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, and 3 in 1987.

The total of public school systems includes some systems that do not provide elementary-secondary education services. There are 247 public school systems, located in 20 separate States, that do not operate schools. Instead, these “nonoperating” systems are responsible for providing transportation and paying tuition or reimbursement to other school systems for public school students who live in their respective areas, or for providing special services to those systems that operate schools. In addition, there are 686 public school systems, found in 30 separate States, that provide for vocational, special, or college-grade education only. The number of public school systems in each State, by grade coverage, appears in table 23.

There are 516 public school systems that provide college-level institution. Of these, 389 are independent school districts and 127 are dependent systems associated with county or municipal governments. Most of these 516 systems provide advanced education only at the junior college level. In the school year 1991-92, only four of them

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.

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.

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

Existence as an Organized Entity

Evidence on 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.

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.

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. These exceptions have been indicated mainly by the difficult problems which the dependent-agency approach involved in these instances for the development of reliable statistics on local government finances.

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 "governmental" and "proprietary" 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 X.

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 early 1992.

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 early 1992.³ Many township areas do not have operating township governments.

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

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 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.

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.

Property Taxing Governments

While all county, municipal, township, and school district governments are legally authorized to levy property taxes, over half of the special district governments are not. Tables 3, 19, and 28 distinguish between the total number of special district governments and the number that have the power to levy property taxes. Forty-seven percent of all special district governments, 14,951 of the total 31,555, have property-taxing power. This count reflects the number of special district governments legally authorized to levy property taxes, rather than those that actually did so in the period surveyed. The other special district governments lack such power and must rely entirely upon other revenue sources for their financing—primarily charges for services or special benefit assessments.

This latter group of nontaxing units includes some of the very largest special district governments in the Nation, such as the Port Authority of New York and New Jersey and the Chicago Transit Authority. It comprises a majority of all special district governments performing natural resource activities (such as soil conservation, drainage, and irrigation), most of the special district governments providing public housing, many but not all water supply and sewer districts, and varying proportions of other kinds of special district governments.

In appendix A of this report, which describes various types of governmental units authorized in each State, the description of "Special District Governments" includes a brief indication of authorized financing powers.

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 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 (•).

Intercounty Local Governments

Most local governments in the United States operate entirely within a single county or county-type geographic areas, but there are some units whose territory extends into two or more county-type areas. Each of these intercounty governments is counted only once in this report, and has been assigned for purposes of enumeration to the county-type area where its headquarters is located, or, in the case of municipal governments, to the county-type area having the largest share of its population.

The 1992 Census of Governments counted 9,016 intercounty governments: 873 municipal governments; 4,378 school district governments; and 3,765 special district governments. A breakdown of these data by State appear in Table 27. About 68 percent involved only two county areas, but 520 involved governments that provided services in five or more county areas.

LOCAL GOVERNMENTS IN COUNTY AREAS

Table 28 provides statistics on local governments and public school systems for each of the 3,142 county or county-type geographic areas in the United States.⁴ An

⁴There are two county-equivalent areas with no local governments of any kind—Kalawao County, Hawaii, and Yellowstone National Park, Montana. 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. any kind—Kalawao County

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 January 1992. The counts of governments in government employment and government finance phases of the 1992 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 1992 Census of Governments are for October 1992, whereas data for the government finance phase of the 1992 Census of Governments are for fiscal years ending between July 1, 1991, and June 30, 1992.

SOURCES OF DATA

The Government Organization phase of the 1992 Census of Governments consisted of two major activities: (1) updating the universe list of local governments; and (2) the Local Government Directory Survey. 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.

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 1992 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 1987 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 1992 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 1987 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 Local Government Directory Survey.

Local Government Directory Survey

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 Local Government Directory Survey.

Survey coverage and collection methods used in the Local Government Directory Survey are described below. The definitions applied in the collection of data are presented in appendix B.

Survey coverage

The 1992 Local Government Directory Survey 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

The counts of local governments reflect those in operation on January 1, 1992. The reference period for financial data is fiscal year 1991. School enrollment data are for the school year that began September 1991.

Data collection

The survey was conducted by mail over a 6-month period beginning in October 1991. The final response rate was 88.2 percent.

LIMITATIONS OF DATA

Surveys are subject to two types of error, sampling error and nonsampling error. Since the Local Government Directory Survey 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 were 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

The 11,855 units that did not respond in the Local Government Directory Survey amounted to 13.7 percent of all local governments. Nonresponse varied by type of government: 0.2 percent for county governments; 10.4 percent for municipal governments; 11.4 percent for public school systems (including both school district governments and dependent public school systems); 16.5 percent for special district governments; and 17.1 percent for town or township governments.

Changes in Classification

Since the 1987 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 change are also listed in appendix A):

- School district governments:
 - Minnesota—Technical Colleges (25)
 - New Mexico—Community colleges (3)
- Special district governments:
 - Missouri—Municipal library districts (84)
 - Texas—Health districts (18); also multicounty mental health and mental retardation authorities (21)
 - Utah—Special service districts (83)
 - West Virginia—Solid waste authorities (50)
 - Wyoming—County improvement and service districts (53)

In addition, the following types of entities, which were counted as special district governments in the 1987 Census of Governments, have been reclassified as subordinate agencies of State, county, municipal, or township

governments, again on the basis of changes in the legal provisions regarding their operation, new information, or the need to reflect the realities of existing fiscal arrangements:

New Jersey—county industrial pollution control facilities financing authorities (10 identified in 1987; now classified as county government agencies); also housing authorities (81 identified in 1987; now classified as dependent agencies of the county, municipality, or township they serve)

Population Data

The 1990 Census of Population provided all population data used in this report. The population data in this Census of Governments volume may differ from published reports in the Census of Population for cases where those documents exclude corrections made after the reports were printed.

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 28, represent all local governments located entirely or primarily within each particular county-type area. Refer to "Intercounty Local Governments," on page XII, for an explanation of how data for intercounty local governments were assigned.

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 1992 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 1992 Local Government Directory Survey Data File, will also be available in electronic form. For details, contact the Governments Division, Bureau of the Census, Washington DC 20233, or telephone 301-763-7789.

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 1942 to 1992

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

Geographic area	Federal, State, and local government units										Change (- denotes decrease)			
	1992	1987	1982	1977	1972	1967	1962	1957	1952	1942 ¹	1987 to 1992		1942 to 1992	
											Number	Percent	Number	Percent
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
United States	85 006	83 237	81 831	79 913	78 269	81 299	91 237	102 392	116 807	155 116	1 769	2.1	-70 110	-45.2
Alabama	1 122	1 054	1 019	950	876	797	733	617	548	511	68	6.5	611	119.6
Alaska	175	173	157	151	121	62	57	42	49	(NA)	2	1.2	(NA)	(NA)
Arizona	591	577	453	421	407	395	379	367	367	499	14	2.4	92	18.4
Arkansas	1 447	1 397	1 425	1 347	1 284	1 253	1 209	1 127	1 089	3 705	50	3.6	-2 258	-60.9
California	4 393	4 332	4 103	3 807	3 820	3 865	4 023	3 879	3 764	4 149	61	1.4	244	5.9
Colorado	1 761	1 594	1 545	1 460	1 320	1 253	1 194	1 666	1 953	2 358	167	10.5	-597	-25.3
Connecticut	564	478	480	435	429	414	398	384	363	349	86	18.0	215	61.6
Delaware	276	282	218	211	159	171	208	132	108	70	-6	-2.1	206	294.3
District of Columbia	2	2	2	2	3	2	2	2	2	2	-	-	-	-
Florida	1 014	966	970	912	866	828	765	672	617	503	48	5.0	511	101.6
Georgia	1 298	1 287	1 269	1 264	1 244	1 204	1 219	1 121	976	946	11	.9	352	37.2
Hawaii	21	19	19	20	20	20	21	22	15	(NA)	2	10.5	(NA)	(NA)
Idaho	1 087	1 066	1 019	973	902	872	835	843	938	1 666	21	2.0	-579	-34.8
Illinois	6 723	6 628	6 468	6 621	6 386	6 454	6 453	6 510	7 723	15 854	95	1.4	-9 131	-57.6
Indiana	2 899	2 807	2 866	2 855	2 793	2 670	3 092	2 989	3 050	3 043	92	3.3	-144	-4.7
Iowa	1 881	1 878	1 872	1 853	1 819	1 803	2 643	4 906	5 857	7 519	3	.2	-5 638	-75.0
Kansas	3 892	3 804	3 796	3 726	3 716	3 669	5 411	6 214	6 933	11 115	88	2.3	-7 223	-65.0
Kentucky	1 321	1 304	1 242	1 184	1 136	953	873	822	796	771	17	1.3	550	71.3
Louisiana	459	453	469	459	835	734	629	584	489	523	6	1.3	-64	-12.2
Maine	797	801	807	780	715	699	659	645	664	584	-4	-.5	213	36.5
Maryland	402	402	440	427	404	362	352	328	328	207	-	-	195	94.2
Massachusetts	844	837	799	767	683	655	587	573	584	409	7	.8	435	106.4
Michigan	2 722	2 700	2 644	2 634	2 650	2 904	3 819	5 160	6 766	8 106	22	1.7	-5 384	-66.4
Minnesota	3 580	3 556	3 530	3 438	3 396	4 185	5 213	6 298	9 026	10 398	24	.7	-6 818	-65.6
Mississippi	870	854	859	836	797	784	773	672	693	1 792	16	1.9	-922	-51.5
Missouri	3 310	3 148	3 118	2 938	2 808	2 918	3 728	5 307	7 002	10 740	162	5.1	-7 430	-69.2
Montana	1 276	1 244	1 030	959	993	1 104	1 388	1 503	1 598	2 175	32	2.6	-899	-41.3
Nebraska	2 924	3 153	3 325	3 486	3 562	4 392	5 124	6 658	7 981	8 307	-229	-7.3	-5 383	-64.8
Nevada	208	198	185	183	185	147	137	110	243	163	10	5.1	45	27.6
New Hampshire	528	525	518	507	500	516	551	545	551	546	3	.6	-18	-3.3
New Jersey	1 513	1 626	1 592	1 518	1 457	1 422	1 396	1 217	1 151	1 143	-113	-6.9	370	32.4
New Mexico	342	332	320	314	310	308	306	317	289	225	10	3.0	117	52.0
New York	3 299	3 303	3 250	3 310	3 307	3 486	3 803	4 189	5 483	8 339	-4	-.1	-5 040	-60.4
North Carolina	938	917	906	875	803	753	675	624	608	603	21	2.3	335	55.6
North Dakota	2 765	2 788	2 796	2 708	2 727	2 758	3 029	3 968	3 968	4 066	-23	-.8	-1 301	-32.0
Ohio	3 524	3 378	3 394	3 286	3 260	3 284	3 360	3 667	3 936	4 021	146	4.3	-497	-12.4
Oklahoma	1 795	1 803	1 703	1 676	1 684	1 774	1 960	2 332	2 771	5 100	-8	-.4	-3 305	-64.8
Oregon	1 451	1 503	1 455	1 448	1 447	1 457	1 470	1 526	1 723	2 332	-52	-3.5	-881	-37.8
Pennsylvania	5 159	4 957	5 199	5 247	4 936	4 999	6 202	5 073	5 156	5 263	202	4.1	-104	-2.0
Rhode Island	126	126	123	121	116	110	98	91	89	54	-	-	72	133.3
South Carolina	698	708	646	586	584	562	553	503	413	2 057	-10	-1.4	-1 359	-66.1
South Dakota	1 786	1 763	1 768	1 728	1 771	3 511	4 464	4 808	4 917	4 919	23	1.3	-3 133	-63.7
Tennessee	924	905	914	906	882	792	658	560	435	328	19	2.1	596	181.7
Texas	4 792	4 416	4 181	3 884	3 625	3 447	3 328	3 485	3 963	7 360	376	8.5	-2 568	-34.9
Utah	627	531	505	493	460	446	424	398	385	303	96	18.1	324	106.9
Vermont	682	674	665	648	659	657	625	409	414	398	8	1.2	284	71.4
Virginia	455	431	408	390	386	374	381	367	366	323	24	5.6	132	40.9
Washington	1 761	1 780	1 735	1 667	1 683	1 653	1 647	1 577	1 539	1 906	-19	-1.1	-145	-7.6
West Virginia	692	631	634	596	509	456	390	362	350	326	61	9.7	366	112.3
Wisconsin	2 739	2 720	2 593	2 519	2 449	2 491	3 727	5 731	7 258	8 508	19	.7	-5 769	-67.8
Wyoming	550	425	396	386	384	473	465	489	519	531	125	29.4	19	3.6

¹Data are subject to limitations of comparability for some States because data were based on less extensive and less detailed survey efforts than for subsequent years.

Table 2. Summary of Local Governments by State: 1992

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

Geographic area	Local governments	County and county-type areas						Average number of local governments per county area ¹	
		Total	Local governments						
			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	8	9	
United States	84 955	3 136	78	358	806	1 095	579	220	27.1
Alabama	1 121	67	—	1	7	54	5	—	16.7
Alaska	174	26	—	—	—	5	9	12	6.7
Arizona	590	15	1	3	6	5	—	—	39.3
Arkansas	1 446	75	—	1	12	54	8	—	19.3
California	4 392	58	15	18	19	3	3	—	75.7
Colorado	1 760	63	2	5	20	28	6	2	27.9
Connecticut	563	8	1	5	2	—	—	—	70.4
Delaware	275	3	1	1	1	—	—	—	91.7
District of Columbia	2	1	—	—	—	—	—	1	2.0
Florida	1 013	67	—	2	8	30	22	5	15.1
Georgia	1 297	159	—	—	1	43	97	18	8.2
Hawaii	20	4	—	—	—	—	2	2	5.0
Idaho	1 086	44	—	2	17	23	2	—	24.7
Illinois	6 722	102	18	39	32	11	2	—	65.9
Indiana	2 898	92	—	8	58	25	1	—	31.5
Iowa	1 880	99	—	1	17	75	6	—	19.0
Kansas	3 891	105	—	22	52	26	5	—	37.1
Kentucky	1 320	120	1	—	3	49	66	1	11.0
Louisiana	458	64	—	—	—	14	37	13	7.2
Maine	796	16	1	7	7	1	—	—	49.8
Maryland	401	24	—	1	4	10	5	4	16.7
Massachusetts	843	14	2	7	2	2	—	1	60.2
Michigan	2 721	83	—	11	46	24	2	—	32.8
Minnesota	3 579	87	2	18	54	11	2	—	41.1
Mississippi	869	82	—	1	—	40	36	5	10.6
Missouri	3 309	115	1	13	46	48	7	—	28.8
Montana	1 275	56	—	3	18	29	5	1	22.8
Nebraska	2 923	93	1	15	37	31	8	1	31.4
Nevada	207	17	—	—	1	9	4	3	12.2
New Hampshire	527	10	—	5	5	—	—	—	52.7
New Jersey	1 512	21	5	9	7	—	—	—	72.0
New Mexico	341	33	—	—	—	20	12	1	10.3
New York	3 298	58	5	25	21	6	—	1	56.9
North Carolina	937	100	—	—	2	41	43	14	9.4
North Dakota	2 764	53	2	23	22	4	1	1	52.2
Ohio	3 523	88	1	15	67	5	—	—	40.0
Oklahoma	1 794	77	—	—	24	51	2	—	23.3
Oregon	1 450	36	—	11	15	9	1	—	40.3
Pennsylvania	5 158	67	16	32	12	7	—	—	77.0
Rhode Island	125	5	—	1	1	2	1	—	25.0
South Carolina	697	46	—	1	8	22	15	—	15.2
South Dakota	1 785	66	—	6	31	16	10	3	27.0
Tennessee	923	95	—	—	1	43	41	10	9.7
Texas	4 791	254	2	13	22	141	66	10	18.9
Utah	626	29	—	2	7	16	4	—	21.6
Vermont	681	14	—	7	6	1	—	—	48.6
Virginia	454	136	—	—	—	4	26	106	3.3
Washington	1 760	39	1	12	19	6	1	—	45.1
West Virginia	691	55	—	—	4	31	16	4	12.6
Wisconsin	2 738	72	—	11	52	8	—	1	38.0
Wyoming	549	23	—	1	10	12	—	—	23.9

¹For actual number of governments in each county area, see table 28.

Table 3. Local Governments and Public School Systems by Type and State: 1992

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

Geographic area	Local governments									Public school systems	
	General purpose					Special purpose					
	Total	County ¹	Subcounty			School district	Special district			Total	Dependent public school systems ³
			Total	Municipal	Town or Township		Total	With property-taxing power ²	Without property-taxing power		
1	2	3	4	5	6	7	8	9	10	11	
United States	84 955	3 043	35 935	19 279	16 656	14 422	31 555	14 951	16 604	15 834	1 412
Alabama	1 121	67	438	438	—	129	487	1	486	129	—
Alaska	174	12	148	148	—	—	14	—	14	54	54
Arizona	590	15	86	86	—	228	261	260	1	240	12
Arkansas	1 446	75	489	489	—	321	561	43	518	321	—
California	4 392	57	460	460	—	1 078	2 797	2 142	655	1 132	54
Colorado	1 760	62	266	266	—	180	1 252	875	377	180	—
Connecticut	563	—	178	29	149	17	368	217	151	166	149
Delaware	275	3	57	57	—	19	196	1	195	19	—
District of Columbia	2	—	1	1	—	—	1	—	1	3	3
Florida	1 013	66	390	390	—	95	462	224	238	95	—
Georgia	1 297	157	536	536	—	183	421	4	417	183	—
Hawaii	20	3	1	1	—	—	16	—	16	1	1
Idaho	1 086	44	199	199	—	115	728	497	231	115	—
Illinois	6 722	102	2 715	1 282	1 433	985	2 920	1 731	1 189	985	—
Indiana	2 898	91	1 574	566	1 008	294	939	253	686	294	—
Iowa	1 880	99	952	952	—	441	388	98	290	441	—
Kansas	3 891	105	1 980	627	1 353	324	1 482	752	730	324	—
Kentucky	1 320	119	435	435	—	176	590	251	339	176	—
Louisiana	458	61	301	301	—	66	30	18	12	66	—
Maine	796	16	490	22	468	91	199	10	189	288	197
Maryland	401	23	155	155	—	—	223	47	176	40	40
Massachusetts	843	12	351	39	312	84	396	93	303	370	286
Michigan	2 721	83	1 776	534	1 242	585	277	94	183	585	—
Minnesota	3 579	87	2 657	854	1 803	458	377	250	127	458	—
Mississippi	869	82	294	294	—	173	320	101	219	177	4
Missouri	3 309	114	1 257	933	324	552	1 386	674	712	552	—
Montana	1 275	54	128	128	—	537	556	247	309	537	—
Nebraska	2 923	93	986	534	452	797	1 047	617	430	797	—
Nevada	207	16	18	18	—	17	156	78	78	17	—
New Hampshire	527	10	234	13	221	167	116	63	53	176	9
New Jersey	1 512	21	567	320	247	550	374	145	229	626	76
New Mexico	341	33	98	98	—	94	116	74	42	94	—
New York	3 298	57	1 548	619	929	713	980	803	177	748	35
North Carolina	937	100	516	516	—	—	321	57	264	191	191
North Dakota	2 764	53	1 714	364	1 350	275	722	595	127	275	—
Ohio	3 523	88	2 256	942	1 314	666	513	267	246	666	—
Oklahoma	1 794	77	588	588	—	605	524	17	507	605	—
Oregon	1 450	36	239	239	—	340	835	652	183	340	—
Pennsylvania	5 158	66	2 570	1 022	1 548	516	2 006	1	2 005	516	—
Rhode Island	125	—	39	8	31	3	83	45	38	37	34
South Carolina	697	46	269	269	—	91	291	164	127	91	—
South Dakota	1 785	64	1 279	310	969	180	262	70	192	180	—
Tennessee	923	93	339	339	—	14	477	—	477	140	126
Texas	4 791	254	1 171	1 171	—	1 100	2 266	1 021	1 245	1 100	—
Utah	626	29	228	228	—	40	329	238	91	40	—
Vermont	681	14	287	50	237	276	104	54	50	276	—
Virginia	454	95	230	230	—	—	129	—	129	135	135
Washington	1 760	39	268	268	—	296	1 157	810	347	296	—
West Virginia	691	55	231	231	—	55	350	2	348	55	—
Wisconsin	2 738	72	1 849	583	1 266	440	377	122	255	446	6
Wyoming	549	23	97	97	—	56	373	173	200	56	—

¹Excludes areas corresponding to counties but having no organized county governments; see "Relation to Other Classifications and Listings" in text.
²See text, "Relation to Other Classifications and Listings." All county, municipal, township, and school district governments have property taxing power.
³Systems operated by a State, county, municipal, or township government and not included in total of local governments.

Table 4. General Purpose Local Governments by State: Census Years 1952 to 1992

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

Geographic area	County governments					Subcounty general purpose governments						
	1992	1987	1977	1967	1952	Total					Change, 1987—1992	
						1992	1987	1977	1967	1952	Number	Percent
1	2	3	4	5	6	7	8	9	10	11	12	
United States ----	3 043	3 042	3 042	3 049	3 052	35 935	35 891	35 684	35 153	34 009	44	.1
Alabama -----	67	67	67	67	67	438	436	419	359	302	2	.5
Alaska -----	12	9	8	9	—	148	149	142	51	28	-1	-.7
Arizona -----	15	15	14	14	14	86	81	70	62	48	5	6.2
Arkansas -----	75	75	75	75	75	489	483	467	423	360	6	1.2
California -----	57	57	57	57	57	460	442	413	400	306	18	4.1
Colorado -----	62	62	62	62	62	266	266	262	251	241	—	—
Connecticut -----	—	—	—	—	8	178	180	182	183	185	-2	-1.1
Delaware -----	3	3	3	3	3	57	57	55	52	49	—	—
District of Columbia -----	—	—	—	—	—	1	1	1	1	1	—	—
Florida -----	66	66	66	67	67	390	390	389	383	294	—	—
Georgia -----	157	158	158	159	159	536	532	530	512	475	4	.8
Hawaii -----	3	3	3	3	3	1	1	1	1	1	—	—
Idaho -----	44	44	44	44	44	199	198	199	194	193	1	.5
Illinois -----	102	102	102	102	102	2 715	2 713	2 710	2 688	2 590	2	.1
Indiana -----	91	91	91	92	92	1 574	1 575	1 571	1 559	1 549	-1	-.1
Iowa -----	99	99	99	99	99	952	955	955	945	934	-3	-.3
Kansas -----	105	105	105	105	105	1 980	1 987	2 074	2 166	2 119	-7	-.4
Kentucky -----	119	119	119	120	120	435	437	405	359	313	-2	-.5
Louisiana -----	61	61	62	62	62	301	301	300	270	215	—	—
Maine -----	16	16	16	16	16	490	493	499	490	515	-3	-.6
Maryland -----	23	23	23	23	23	155	155	151	151	146	—	—
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	2 657	2 653	2 647	2 667	2 640	4	.2
Mississippi -----	82	82	82	82	82	294	293	283	268	263	1	.3
Missouri -----	114	114	114	114	114	1 257	1 255	1 242	1 199	1 110	2	.2
Montana -----	54	54	56	56	56	128	128	125	125	121	—	—
Nebraska -----	93	93	93	93	93	986	988	1 005	1 024	1 010	-2	-.2
Nevada -----	16	16	16	17	17	18	18	17	17	15	—	—
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	32	32	32	98	98	93	88	72	—	—
New York -----	57	57	57	57	57	1 548	1 547	1 548	1 547	1 542	1	.1
North Carolina -----	100	100	100	100	100	516	495	472	437	401	21	4.2
North Dakota -----	53	53	53	53	53	1 714	1 721	1 721	1 735	1 741	-7	-.4
Ohio -----	88	88	88	88	88	2 256	2 258	2 254	2 257	2 242	-2	-.1
Oklahoma -----	77	77	77	77	77	588	591	567	522	499	-3	-.5
Oregon -----	36	36	36	36	36	239	240	239	222	208	-1	-.4
Pennsylvania -----	66	66	66	66	66	2 570	2 570	2 564	2 559	2 554	—	—
Rhode Island -----	—	—	—	—	—	39	39	39	39	39	—	—
South Carolina -----	46	46	46	46	46	269	269	264	259	239	—	—
South Dakota -----	64	64	64	64	64	1 279	1 293	1 321	1 356	1 397	-14	-1.1
Tennessee -----	93	94	94	94	95	339	334	326	297	241	5	1.5
Texas -----	254	254	254	254	254	1 171	1 156	1 066	883	738	15	1.3
Utah -----	29	29	29	29	29	228	225	216	213	209	3	1.3
Vermont -----	14	14	14	14	14	287	292	294	303	309	-5	-1.7
Virginia -----	95	95	95	96	100	230	229	229	229	223	1	.4
Washington -----	39	39	39	39	39	268	266	265	330	310	2	.8
West Virginia -----	55	55	55	55	55	231	230	227	225	216	1	.4
Wisconsin -----	72	72	72	72	71	1 849	1 848	1 846	1 837	1 815	1	.1
Wyoming -----	23	23	23	23	23	97	95	90	87	86	2	2.1

4 LOCAL GOVERNMENTS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Subcounty general purpose governments—Con.														Geographic area
Municipal governments							Town or township governments							
1992	1987	1977	1967	1952	Change, 1987—1992		1992	1987	1977	1967	1952	Change, 1987—1992		
					Number	Percent						Number	Percent	
13	14	15	16	17	18	19	20	21	22	23	24	25	26	
19 279	19 200	18 862	18 048	16 807	79	.4	16 656	16 691	16 822	17 105	17 202	-35	-2	United States
438	436	419	359	302	2	.5	—	—	—	—	—	—	—	Alabama
148	149	142	51	28	-1	-.7	—	—	—	—	—	—	—	Alaska
86	81	70	62	48	5	6.2	—	—	—	—	—	—	—	Arizona
489	483	467	423	360	6	1.2	—	—	—	—	—	—	—	Arkansas
460	442	413	400	306	18	4.1	—	—	—	—	—	—	—	California
266	266	262	251	241	—	—	—	—	—	—	—	—	—	Colorado
29	31	33	34	33	-2	-6.5	149	149	149	149	152	—	—	Connecticut
57	57	55	52	49	—	—	—	—	—	—	—	—	—	Delaware
1	1	1	1	1	—	—	—	—	—	—	—	—	—	District of Columbia
390	390	389	383	294	—	—	—	—	—	—	—	—	—	Florida
536	532	530	512	475	4	.8	—	—	—	—	—	—	—	Georgia
1	1	1	1	1	—	—	—	—	—	—	—	—	—	Hawaii
199	198	199	194	193	1	.5	—	—	—	—	—	—	—	Idaho
1 282	1 279	1 274	1 256	1 157	3	.2	1 433	1 434	1 436	1 432	1 433	-1	-1	Illinois
566	567	563	550	540	-1	-.2	1 008	1 008	1 008	1 009	1 009	—	—	Indiana
952	955	955	945	934	-3	-.3	—	—	—	—	—	—	—	Iowa
627	627	625	623	605	—	—	1 353	1 360	1 449	1 543	1 514	-7	-5	Kansas
435	437	405	359	313	-2	-.5	—	—	—	—	—	—	—	Kentucky
301	301	300	270	215	—	—	—	—	—	—	—	—	—	Louisiana
22	22	24	21	42	—	—	468	471	475	469	473	-3	-6	Maine
155	155	151	151	146	—	—	—	—	—	—	—	—	—	Maryland
39	39	39	39	39	—	—	312	312	312	312	312	—	—	Massachusetts
534	534	531	522	489	—	—	1 242	1 242	1 245	1 253	1 264	—	—	Michigan
854	855	855	850	796	-1	-.1	1 803	1 798	1 792	1 817	1 844	5	.3	Minnesota
294	293	283	268	263	1	.3	—	—	—	—	—	—	—	Mississippi
933	930	916	856	781	3	.3	324	325	326	343	329	-1	-.3	Missouri
128	128	126	125	121	—	—	—	—	—	—	—	—	—	Montana
534	534	534	538	533	—	—	452	454	471	486	477	-2	-.4	Nebraska
18	18	17	17	15	—	—	—	—	—	—	—	—	—	Nevada
13	13	13	13	12	—	—	221	221	221	222	222	—	—	New Hampshire
320	320	335	335	334	—	—	247	247	232	232	233	—	—	New Jersey
98	98	93	88	72	—	—	—	—	—	—	—	—	—	New Mexico
619	618	618	616	610	1	.2	929	929	930	931	932	—	—	New York
516	495	472	437	401	21	4.2	—	—	—	—	—	—	—	North Carolina
364	366	361	357	348	-2	-.5	1 350	1 355	1 360	1 378	1 393	-5	-.4	North Dakota
942	940	935	933	904	2	.2	1 314	1 318	1 319	1 324	1 338	-4	-.3	Ohio
588	591	567	522	499	-3	-.5	—	—	—	—	—	—	—	Oklahoma
239	240	239	222	208	-1	-.4	—	—	—	—	—	—	—	Oregon
1 022	1 022	1 015	1 005	990	—	—	1 548	1 548	1 549	1 554	1 564	—	—	Pennsylvania
8	8	8	8	7	—	—	31	31	31	31	32	—	—	Rhode Island
269	269	264	259	237	—	—	—	—	—	—	2	—	—	South Carolina
310	309	311	306	307	1	.3	969	984	1 010	1 050	1 090	-15	-1.5	South Dakota
339	334	326	297	241	5	1.5	—	—	—	—	—	—	—	Tennessee
1 171	1 156	1 066	883	738	15	1.3	—	—	—	—	—	—	—	Texas
228	225	216	213	209	3	1.3	—	—	—	—	—	—	—	Utah
50	55	57	65	71	-5	-9.1	237	237	237	238	238	—	—	Vermont
230	229	229	229	223	1	.4	—	—	—	—	—	—	—	Virginia
268	266	265	267	240	2	.8	—	—	—	63	70	—	—	Washington
231	230	227	225	216	1	.4	—	—	—	—	—	—	—	West Virginia
583	580	576	568	534	3	.5	1 266	1 268	1 270	1 269	1 281	-2	-.2	Wisconsin
97	95	90	87	86	2	2.1	—	—	—	—	—	—	—	Wyoming

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Table 5. Special Purpose Local Governments by State: Census Years 1952 to 1992

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

Geographic area	School district governments							Special district governments						
	1992	1987	1977	1967	1952	Change, 1987-1992		1992	1987	1977	1967	1952	Change, 1987-1992	
						Number	Percent						Number	Percent
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
United States	14 422	14 721	15 174	21 782	67 355	-299	-2.0	31 555	29 532	25 962	21 264	12 340	2 023	6.9
Alabama	129	129	127	119	108	-	-	487	421	336	251	70	66	15.7
Alaska	-	-	-	1	9	-	-	14	14	-	-	11	-	-
Arizona	228	227	230	242	270	1	4	261	253	106	76	34	8	3.2
Arkansas	321	333	380	402	422	-12	-3.6	561	505	424	352	231	56	11.1
California	1 078	1 098	1 109	1 239	2 010	-20	-1.8	2 797	2 734	2 227	2 168	1 390	63	2.3
Colorado	180	180	185	191	1 352	-	-	1 252	1 085	950	748	297	167	15.4
Connecticut	17	16	16	9	3	1	6.3	368	281	236	221	166	87	31.0
Delaware	19	19	25	50	15	-	-	196	202	127	65	40	-6	-3.0
District of Columbia	-	-	-	-	-	-	-	1	1	1	1	1	1	-
Florida	95	95	95	67	67	-	-	462	414	361	310	188	48	11.6
Georgia	183	186	188	194	187	-3	-1.6	421	410	387	338	154	11	2.7
Hawaii	-	-	-	-	-	-	-	16	14	15	15	10	2	14.3
I Idaho	115	117	117	120	305	-3	-2.5	728	705	612	513	395	23	3.3
Illinois	985	1 029	1 063	1 350	3 484	-44	-4.3	2 920	2 783	2 745	2 313	1 546	137	4.9
Indiana	294	304	307	399	1 115	-10	-3.3	939	836	885	619	293	103	12.3
Iowa	441	451	464	478	4 653	-10	-2.2	388	372	334	280	170	16	4.3
Kansas	324	324	327	360	3 984	-	-	1 482	1 387	1 219	1 037	724	95	6.8
Kentucky	76	78	81	200	232	-2	-1.1	590	569	478	273	130	21	3.7
Louisiana	66	66	66	67	6	-	-	30	24	30	334	144	6	25.0
Maine	91	88	86	65	4	3	3.4	199	203	178	127	128	-4	-2.0
Maryland	-	-	-	-	-	-	-	223	223	252	187	158	-	-
Massachusetts	84	82	75	44	-	2	2.4	396	391	328	247	220	5	1.3
Michigan	585	590	606	935	4 845	-5	-8	277	250	168	110	84	27	10.8
Minnesota	458	441	440	1 282	6 227	17	3.9	377	374	263	148	71	3	8
Mississippi	173	171	166	161	93	2	1.2	320	307	304	272	254	13	4.2
Missouri	552	561	574	870	4 891	-9	-1.6	1 386	1 217	1 007	734	886	169	13.9
Montana	537	547	465	713	1 287	-10	-1.8	556	514	311	209	133	42	8.2
Nebraska	797	952	1 195	2 322	6 392	-155	-16.3	1 047	1 119	1 192	952	485	-72	-6.4
Nevada	17	17	17	17	166	-	-	156	146	132	95	44	10	6.8
New Hampshire	167	160	159	181	228	7	4.4	116	120	103	89	78	-4	-3.3
New Jersey	550	551	549	522	481	-1	-2	374	486	380	311	81	-112	-23.0
New Mexico	94	88	88	90	106	6	6.8	116	112	100	97	78	4	3.6
New York	713	720	740	916	2 915	-7	-1.0	980	978	964	965	968	2	2
North Carolina	-	-	-	-	-	-	-	321	321	302	215	106	-	-
North Dakota	275	310	346	538	2 079	-35	-11.3	722	703	587	431	94	19	2.7
Ohio	666	621	631	710	1 465	45	7.2	513	410	312	228	140	103	25.1
Oklahoma	605	636	625	960	2 100	-31	-4.9	524	498	406	214	94	26	5.2
Oregon	340	350	375	398	1 071	-10	-2.9	835	876	797	800	407	-41	-4.7
Pennsylvania	516	515	581	749	2 506	1	2	2 006	1 805	2 035	1 624	29	201	11.1
Rhode Island	3	3	3	3	-	-	-	83	83	78	67	49	-	-
South Carolina	91	92	93	108	49	-1	-1.1	291	300	182	148	78	-9	-3.0
South Dakota	180	193	194	1 984	3 399	-13	-6.7	262	212	148	106	56	50	23.6
Tennessee	14	14	14	14	13	-	-	477	462	471	386	85	15	3.2
Texas	1 100	1 113	1 138	1 308	2 479	-13	-1.2	2 266	1 892	1 425	1 001	491	374	19.8
Utah	40	40	40	40	40	-	-	329	236	207	163	106	93	39.4
Vermont	276	272	272	267	20	4	1.5	104	95	67	72	70	9	9.5
Virginia	-	-	-	-	-	-	-	129	106	65	48	42	23	21.7
Washington	296	297	302	346	545	-1	-3	1 157	1 177	1 060	937	644	-20	-1.7
West Virginia	55	55	55	55	55	-	-	350	290	258	120	23	60	20.7
Wisconsin	440	433	410	519	5 298	7	1.6	377	366	190	62	73	11	3.0
Wyoming	56	56	55	177	318	-	-	373	250	217	185	91	123	49.2

Table 6. County Governments by Population Size and State: 1992

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

Geographic area	Totals		Population-size group					
	Number	Population ¹ (thousands)	500,000 or more		250,000 to 499,999		100,000 to 249,999	
			Number	Population	Number	Population	Number	Population
	1	2	3	4	5	6	7	8
United States -----	3 043	224 924	80	87 827	94	32 724	244	37 336
Alabama -----	67	4 041	1	652	1	379	5	815
Alaska -----	12	207	—	—	—	—	—	—
Arizona -----	15	3 665	2	2 789	—	—	3	331
Arkansas -----	75	2 351	—	—	1	350	1	113
California -----	57	29 036	13	23 512	7	2 617	13	2 065
Colorado -----	62	2 827	—	—	4	1 492	4	666
Connecticut -----	—	—	—	—	—	—	—	—
Delaware -----	3	666	—	—	1	442	2	224
District of Columbia -----	—	—	—	—	—	—	—	—
Florida -----	66	12 265	6	6 419	8	2 619	14	2 032
Georgia -----	157	6 211	2	1 195	2	801	4	739
Hawaii -----	3	272	—	—	—	—	2	221
Idaho -----	44	1 007	—	—	—	—	1	206
Illinois -----	102	11 431	3	6 403	4	1 191	10	1 592
Indiana -----	91	4 747	—	—	2	776	11	1 509
Iowa -----	99	2 777	—	—	1	327	3	444
Kansas -----	105	2 478	—	—	2	759	2	323
Kentucky -----	119	3 460	1	665	—	—	2	142
Louisiana -----	61	3 246	—	—	1	448	6	999
Maine -----	16	1 228	—	—	—	—	5	775
Maryland -----	23	4 045	3	2 178	1	427	6	866
Massachusetts -----	12	5 347	5	3 901	2	892	3	473
Michigan -----	83	9 295	4	4 413	3	995	11	1 736
Minnesota -----	87	4 375	1	1 032	2	761	5	813
Mississippi -----	82	2 573	—	—	1	254	2	281
Missouri -----	114	4 720	2	1 627	—	—	5	858
Montana -----	54	755	—	—	—	—	1	113
Nebraska -----	93	1 578	—	—	1	416	2	316
Nevada -----	16	1 161	1	741	1	255	—	—
New Hampshire -----	10	1 109	—	—	1	336	3	470
New Jersey -----	21	7 730	6	3 884	6	2 522	6	1 071
New Mexico -----	33	1 515	—	—	1	481	1	136
New York -----	57	10 868	5	5 167	6	1 845	10	1 570
North Carolina -----	100	6 629	1	511	4	1 311	13	1 690
North Dakota -----	53	639	—	—	—	—	1	103
Ohio -----	88	10 847	5	4 329	5	1 657	15	2 047
Oklahoma -----	77	3 146	2	1 103	—	—	2	286
Oregon -----	36	2 842	1	584	3	873	2	375
Pennsylvania -----	66	10 296	4	3 103	8	2 740	16	2 632
Rhode Island -----	—	—	—	—	—	—	—	—
South Carolina -----	46	3 487	—	—	3	901	9	1 282
South Dakota -----	64	678	—	—	—	—	1	124
Tennessee -----	93	4 362	1	826	2	621	4	466
Texas -----	254	16 987	6	8 195	5	1 472	17	2 777
Utah -----	29	1 723	1	726	1	264	2	346
Vermont -----	14	563	—	—	—	—	1	132
Virginia -----	95	3 936	1	819	—	—	4	814
Washington -----	39	4 867	2	2 094	2	827	6	1 018
West Virginia -----	55	1 793	—	—	—	—	1	208
Wisconsin -----	72	4 892	1	959	2	672	8	1 137
Wyoming -----	23	454	—	—	—	—	—	—

¹Population as of April 1, 1990.

²See "Relation to Other Classifications and Listings" in text.

Population-size group—Con.								County-type area without county government ²		Geographic area
50,000 to 99,999		25,000 to 49,999		10,000 to 24,999		Less than 10,000		Number	Population	
Number	Population	Number	Population	Number	Population	Number	Population			
9	10	11	12	13	14	15	16	17	18	
377	26 555	612	21 510	908	14 851	728	4 121	99	23 785	United States
14	1 036	19	705	27	455	—	—	—	—	Alabama
1	78	2	80	2	27	7	22	14	343	Alaska
5	427	3	96	1	14	1	8	—	—	Arizona
9	661	15	525	38	608	11	93	—	—	Arkansas
6	420	7	268	7	130	4	24	1	724	California
2	154	3	95	18	284	31	137	1	468	Colorado
—	—	—	—	—	—	—	—	8	3 287	Connecticut
—	—	—	—	—	—	—	—	—	—	Delaware
—	—	—	—	—	—	—	—	1	607	District of Columbia
7	561	11	365	15	231	5	37	1	673	Florida
20	1 378	24	827	60	968	45	304	2	267	Georgia
1	51	—	—	—	—	—	—	2	836	Hawaii
5	352	4	129	13	208	21	113	—	—	Idaho
10	667	24	868	38	625	13	85	—	—	Illinois
10	728	33	1 140	29	546	6	48	1	797	Indiana
6	489	13	468	58	908	18	141	—	—	Iowa
5	326	13	426	21	329	62	315	—	—	Kansas
10	708	24	848	57	910	26	188	1	225	Kentucky
12	828	15	537	21	378	6	55	3	974	Louisiana
2	140	8	294	1	19	—	—	—	—	Maine
5	348	6	185	2	41	—	—	1	736	Maryland
1	70	—	—	1	12	—	—	2	670	Massachusetts
16	1 087	17	596	23	400	9	67	—	—	Michigan
5	282	23	809	36	579	15	99	—	—	Minnesota
9	608	20	673	41	688	9	70	—	—	Mississippi
7	501	21	711	50	818	29	206	1	397	Missouri
4	266	2	73	11	150	36	153	3	44	Montana
—	—	8	282	16	242	66	322	—	—	Nebraska
—	—	2	61	4	69	8	36	1	40	Nevada
2	145	4	158	—	—	—	—	—	—	New Hampshire
3	252	—	—	—	—	—	—	—	—	New Jersey
7	480	6	224	10	161	8	34	—	—	New Mexico
23	1 638	10	401	2	41	1	5	5	7 323	New York
25	1 742	25	890	24	426	8	58	—	—	North Carolina
3	189	—	—	10	170	39	177	—	—	North Dakota
20	1 430	34	1 226	9	158	—	—	—	—	Ohio
7	436	25	888	24	329	17	105	—	—	Oklahoma
9	637	5	185	8	146	8	42	—	—	Oregon
13	1 013	18	721	4	69	3	17	1	1 586	Pennsylvania
—	—	—	—	—	—	—	—	5	1 003	Rhode Island
9	640	13	461	11	195	1	9	—	—	South Carolina
1	81	2	61	11	184	49	227	2	18	South Dakota
13	862	28	949	31	533	14	105	2	516	Tennessee
23	1 631	38	1 275	70	1 166	95	470	—	—	Texas
1	70	3	112	11	167	10	38	—	—	Utah
3	171	6	204	2	44	2	12	—	—	Vermont
11	714	26	902	38	586	15	102	41	2 251	Virginia
8	509	8	280	6	97	7	42	—	—	Washington
9	638	19	631	16	237	10	80	—	—	West Virginia
13	979	21	749	22	365	5	31	—	—	Wisconsin
2	134	4	133	9	140	8	47	—	—	Wyoming

Table 7. Subcounty General Purpose Governments by Population Size and State: 1992

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

Geographic area	Municipal governments											
	Total	Total	Population-size group ¹									
			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	35 935	19 279	51	25	119	310	566	1 290	1 566	2 036	3 670	9 646
Alabama	438	438	—	1	3	2	9	30	41	48	91	213
Alaska	148	148	—	1	—	—	2	—	4	12	6	123
Arizona	86	86	2	1	3	3	4	10	22	19	17	5
Arkansas	489	489	—	—	1	3	7	16	26	37	83	316
California	460	460	8	4	32	76	99	87	72	41	23	18
Colorado	266	266	1	2	—	—	6	9	20	21	55	143
Connecticut	178	29	—	—	5	8	7	2	1	2	4	2
Delaware	57	57	—	—	—	1	2	—	4	4	12	34
District of Columbia	1	1	—	—	—	—	—	—	—	—	—	—
Florida	390	390	2	2	5	19	32	58	55	49	70	98
Georgia	536	536	1	—	3	1	10	29	45	71	102	274
Hawaii	1	1	—	—	—	—	—	—	—	—	—	—
Idaho	199	199	—	—	1	—	5	4	12	20	30	127
Illinois	2 715	1 282	1	—	3	18	48	109	103	134	228	638
Indiana	1 574	566	1	—	4	5	16	37	45	48	128	282
Iowa	952	952	—	—	2	6	13	39	54	54	150	679
Kansas	1 980	627	1	—	3	2	7	20	17	45	103	429
Kentucky	435	435	—	2	—	1	6	21	38	49	91	227
Louisiana	301	301	1	1	1	6	2	20	31	34	67	138
Maine	490	22	—	—	—	1	2	8	—	2	1	—
Maryland	155	155	—	—	—	—	6	11	15	19	35	68
Massachusetts	351	39	1	—	3	14	18	3	—	—	—	—
Michigan	1 776	534	1	—	7	17	20	45	53	73	130	188
Minnesota	2 657	854	1	1	1	7	17	47	41	67	134	539
Mississippi	294	294	—	—	1	7	7	25	25	30	64	142
Missouri	1 257	933	2	—	2	4	12	36	45	82	143	607
Montana	128	128	—	—	—	2	2	5	5	15	24	75
Nebraska	986	534	1	—	1	—	2	9	17	17	67	420
Nevada	18	18	—	1	1	2	2	2	2	1	6	1
New Hampshire	234	13	—	—	—	2	4	6	1	—	—	—
New Jersey	567	320	—	2	2	8	18	69	87	59	51	24
New Mexico	98	98	1	—	—	2	6	7	14	8	16	44
New York	1 548	619	2	1	3	7	16	54	80	105	172	179
North Carolina	516	516	1	1	3	5	12	28	32	75	115	244
North Dakota	1 714	364	—	—	1	1	3	5	3	5	35	312
Ohio	2 256	942	4	1	1	13	31	103	83	109	177	420
Oklahoma	588	588	2	—	—	2	5	24	24	55	98	373
Oregon	239	239	1	—	2	7	22	23	30	30	51	101
Pennsylvania	2 570	1 022	2	—	2	6	13	49	138	165	247	400
Rhode Island	39	8	—	—	1	4	2	1	—	—	—	—
South Carolina	269	269	—	—	—	4	6	19	25	38	49	128
South Dakota	1 279	310	—	—	1	1	—	8	3	10	34	253
Tennessee	339	339	2	—	2	1	10	26	35	40	87	136
Texas	1 171	1 171	6	2	11	19	30	102	99	157	282	463
Utah	228	228	—	—	1	5	6	17	15	27	46	111
Vermont	287	50	—	—	—	—	—	2	5	3	14	25
Virginia	230	230	1	2	5	4	5	18	19	23	52	101
Washington	268	268	1	—	2	4	14	21	27	39	55	105
West Virginia	231	231	—	—	—	2	3	10	10	27	63	116
Wisconsin	1 849	583	1	—	1	10	11	38	49	61	145	267
Wyoming	97	97	—	—	—	1	2	5	8	6	17	58

¹Population size groups are based on population as of April 1, 1990.

Town or township governments											Geographic area
Total	Population-size group ¹										
	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	
16 656	2	4	27	77	249	728	1 019	1 800	3 626	9 124	United States
--	--	--	--	--	--	--	--	--	--	--	Alabama
--	--	--	--	--	--	--	--	--	--	--	Alaska
--	--	--	--	--	--	--	--	--	--	--	Arizona
--	--	--	--	--	--	--	--	--	--	--	Arkansas
--	--	--	--	--	--	--	--	--	--	--	California
--	--	--	--	--	--	--	--	--	--	--	Colorado
149	--	--	--	6	14	51	34	24	19	1	Connecticut
--	--	--	--	--	--	--	--	--	--	--	Delaware
--	--	--	--	--	--	--	--	--	--	--	District of Columbia
--	--	--	--	--	--	--	--	--	--	--	Florida
--	--	--	--	--	--	--	--	--	--	--	Georgia
--	--	--	--	--	--	--	--	--	--	--	Hawaii
--	--	--	--	--	--	--	--	--	--	--	Idaho
1 433	--	--	17	23	40	73	78	150	355	697	Illinois
1 008	--	--	7	10	26	57	87	180	363	278	Indiana
--	--	--	--	--	--	--	--	--	--	--	Iowa
1 353	--	--	--	--	--	5	9	25	153	1 161	Kansas
--	--	--	--	--	--	--	--	--	--	--	Kentucky
--	--	--	--	--	--	--	--	--	--	--	Louisiana
468	--	--	--	--	--	6	33	64	140	225	Maine
--	--	--	--	--	--	--	--	--	--	--	Maryland
312	--	--	--	3	27	92	71	44	45	30	Massachusetts
1 242	--	--	--	5	12	59	89	255	462	360	Michigan
1 803	--	--	--	--	--	1	5	30	154	1 613	Minnesota
--	--	--	--	--	--	--	--	--	--	--	Mississippi
324	--	--	--	--	--	3	7	17	40	257	Missouri
--	--	--	--	--	--	--	--	--	--	--	Montana
452	--	--	--	--	--	--	--	3	35	414	Nebraska
--	--	--	--	--	--	--	--	--	--	--	Nevada
221	--	--	--	--	2	9	29	54	62	65	New Hampshire
--	--	--	--	--	--	--	--	--	--	--	New Jersey
247	--	--	--	11	38	75	52	40	27	4	New Mexico
929	2	4	3	11	33	88	158	204	307	119	New York
--	--	--	--	--	--	--	--	--	--	--	North Carolina
1 350	--	--	--	--	--	--	2	1	10	1 337	North Dakota
1 314	--	--	--	2	31	82	148	260	509	282	Ohio
--	--	--	--	--	--	--	--	--	--	--	Oklahoma
--	--	--	--	--	--	--	--	--	--	--	Oregon
1 548	--	--	--	6	21	103	174	327	526	391	Pennsylvania
31	--	--	--	--	5	15	6	4	--	1	Rhode Island
--	--	--	--	--	--	--	--	--	--	--	South Carolina
969	--	--	--	--	--	--	--	--	7	962	South Dakota
--	--	--	--	--	--	--	--	--	--	--	Tennessee
--	--	--	--	--	--	--	--	--	--	--	Texas
--	--	--	--	--	--	--	--	--	--	--	Utah
237	--	--	--	--	--	4	11	40	76	106	Vermont
--	--	--	--	--	--	--	--	--	--	--	Virginia
--	--	--	--	--	--	--	--	--	--	--	Washington
--	--	--	--	--	--	--	--	--	--	--	West Virginia
1 266	--	--	--	--	--	5	26	78	336	821	Wisconsin
--	--	--	--	--	--	--	--	--	--	--	Wyoming

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

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

Geographic area	Population of municipal governments ¹											Exhibit: Percent of population in areas with municipal government
	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 ----	153 819	41 615	6 194	16 390	21 282	19 877	20 324	11 135	7 238	5 894	3 874	61.8
Alabama -----	2 432	—	266	543	131	321	458	303	172	147	90	60.2
Alaska -----	407	—	226	—	—	58	—	30	41	11	41	74.0
Arizona -----	2 841	1 389	288	420	196	134	166	144	68	32	4	77.5
Arkansas -----	1 440	—	—	176	192	235	271	191	134	129	113	61.3
California -----	23 611	7 627	998	4 086	5 226	3 475	1 466	524	163	39	8	79.3
Colorado -----	2 382	468	503	126	601	186	131	146	81	84	56	72.3
Connecticut ² -----	1 334	—	—	629	394	257	31	10	8	6	1	40.6
Delaware -----	194	—	—	—	72	53	—	23	16	19	12	29.1
District of Columbia -----	607	607	—	—	—	—	—	—	—	—	—	100.0
Florida -----	6 405	994	519	749	1 314	1 194	878	411	179	120	47	49.5
Georgia -----	2 582	394	—	423	78	387	449	320	252	165	114	39.9
Hawaii -----	836	836	—	—	—	—	—	—	—	—	—	75.5
Idaho -----	622	—	—	126	—	174	—	85	66	48	47	61.8
Illinois ² -----	9 627	2 784	—	358	1 219	1 655	1 759	747	481	348	275	84.2
Indiana ² -----	3 530	731	—	522	333	543	588	304	168	210	131	63.7
Iowa -----	2 123	—	—	302	414	278	204	270	190	226	241	76.5
Kansas ² -----	1 964	304	—	381	129	255	314	125	156	165	134	79.3
Kentucky -----	1 753	—	494	—	54	193	336	261	169	144	104	47.6
Louisiana -----	2 246	497	220	199	442	81	301	215	123	106	63	53.2
Maine -----	358	—	—	—	64	73	149	64	6	2	—	29.1
Maryland -----	1 412	736	—	—	—	231	187	105	63	61	30	29.5
Massachusetts -----	2 794	574	—	430	1 054	683	53	—	—	—	—	46.4
Michigan ² -----	5 454	1 028	—	930	1 165	679	704	376	258	215	99	58.7
Minnesota ² -----	3 440	368	272	—	454	633	768	302	232	219	192	78.6
Mississippi -----	1 295	—	—	197	—	272	385	172	100	107	63	50.3
Missouri ² -----	3 354	832	—	253	247	431	552	315	296	231	198	65.5
Montana -----	444	—	—	—	136	76	80	32	50	37	33	55.5
Nebraska ² -----	1 179	336	—	192	—	70	171	119	60	98	133	74.7
Nevada -----	655	—	258	134	118	88	27	13	5	11	1	54.5
New Hampshire -----	388	—	—	—	179	114	87	8	—	—	—	35.0
New Jersey -----	3 871	—	504	251	554	607	1 004	630	225	85	13	50.1
New Mexico -----	972	385	—	—	118	199	102	98	27	25	19	64.2
New York ² -----	11 534	7 651	232	453	438	551	891	565	371	282	100	64.1
North Carolina -----	3 025	396	208	464	317	434	417	230	262	189	108	45.6
North Dakota -----	450	—	—	—	74	133	72	24	17	53	77	70.4
Ohio ² -----	7 227	1 836	223	182	858	1 045	1 633	590	386	287	186	66.6
Oklahoma -----	2 387	812	—	—	323	247	366	170	189	151	130	75.9
Oregon -----	1 759	437	—	220	122	263	328	162	102	78	47	61.9
Pennsylvania -----	5 856	1 955	—	214	391	431	717	971	583	403	193	49.3
Rhode Island -----	535	—	—	161	285	72	18	—	—	—	—	53.3
South Carolina -----	1 276	—	—	—	307	213	295	190	131	87	53	36.6
South Dakota -----	460	—	—	101	55	—	121	19	35	53	78	66.1
Tennessee -----	2 844	1 099	—	318	75	358	398	242	147	141	67	58.3
Texas -----	12 979	5 002	519	1 477	1 419	1 008	1 634	688	555	460	216	76.4
Utah -----	1 319	—	—	160	380	214	238	105	103	76	43	76.6
Vermont ² -----	154	—	—	—	—	39	31	40	10	22	11	27.4
Virginia -----	2 630	393	464	671	268	172	314	135	89	81	44	42.5
Washington -----	2 434	516	—	354	264	499	340	182	141	88	50	50.0
West Virginia -----	671	—	—	—	112	95	152	68	91	99	55	37.4
Wisconsin -----	3 407	628	—	191	662	398	589	359	216	229	134	69.6
Wyoming -----	317	—	—	—	50	73	74	55	20	25	19	69.9

¹Population as of April 1, 1990 is in thousands.

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

Population of town or township governments ¹											Exhibit: Percent of population in areas with town or township government	Geographic area
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	
53 051	1 133	1 007	3 554	5 214	8 461	11 225	7 112	6 301	5 796	3 251	21.3	United States
-	-	-	-	-	-	-	-	-	-	-	-	Alabama
-	-	-	-	-	-	-	-	-	-	-	-	Alaska
-	-	-	-	-	-	-	-	-	-	-	-	Arizona
-	-	-	-	-	-	-	-	-	-	-	-	Arkansas
-	-	-	-	-	-	-	-	-	-	-	-	California
1 976	-	-	-	326	471	812	242	90	34	1	60.1	Colorado
-	-	-	-	-	-	-	-	-	-	-	-	Connecticut ²
-	-	-	-	-	-	-	-	-	-	-	-	Delaware
-	-	-	-	-	-	-	-	-	-	-	-	District of Columbia
-	-	-	-	-	-	-	-	-	-	-	-	Florida
-	-	-	-	-	-	-	-	-	-	-	-	Georgia
-	-	-	-	-	-	-	-	-	-	-	-	Hawaii
8 293	-	-	2 169	1 628	1 395	1 138	540	520	545	358	72.5	Idaho
5 544	-	-	968	696	966	892	627	636	576	185	100.0	Illinois ²
-	-	-	-	-	-	-	-	-	-	-	-	Indiana ²
777	-	-	-	-	-	68	62	88	237	322	31.4	Iowa
-	-	-	-	-	-	-	-	-	-	-	-	Kansas ²
-	-	-	-	-	-	-	-	-	-	-	-	Kentucky
862	-	-	-	-	-	89	235	224	216	98	70.2	Louisiana
-	-	-	-	-	-	-	-	-	-	-	-	Maine
-	-	-	-	-	-	-	-	-	-	-	-	Maryland
3 222	-	-	-	174	836	1 435	519	166	75	17	53.6	Massachusetts
4 113	-	-	-	319	406	912	625	881	762	209	44.2	Michigan ²
912	-	-	-	-	-	12	35	97	229	539	20.8	Minnesota ²
-	-	-	-	-	-	-	-	-	-	-	-	Mississippi
310	-	-	-	-	-	40	52	62	60	96	6.1	Missouri ²
-	-	-	-	-	-	-	-	-	-	-	-	Montana
181	-	-	-	-	-	-	-	8	53	120	11.5	Nebraska ²
-	-	-	-	-	-	-	-	-	-	-	-	Nevada
721	-	-	-	-	55	137	193	193	103	39	65.0	New Hampshire
3 859	-	-	-	770	1 324	1 215	356	143	49	2	49.9	New Jersey
8 246	1 133	1 007	417	831	1 087	1 367	1 094	715	521	76	45.8	New Mexico
-	-	-	-	-	-	-	-	-	-	-	-	New York ²
142	-	-	-	-	-	-	14	3	15	110	22.2	North Carolina
5 327	-	-	-	109	1 066	1 196	1 019	912	833	191	49.1	North Dakota
-	-	-	-	-	-	-	-	-	-	-	-	Ohio ²
-	-	-	-	-	-	-	-	-	-	-	-	Oklahoma
6 025	-	-	-	361	707	1 510	1 206	1 148	864	230	50.7	Oregon
468	-	-	-	-	148	260	43	16	-	1	46.7	Pennsylvania
-	-	-	-	-	-	-	-	-	-	-	-	Rhode Island
-	-	-	-	-	-	-	-	-	-	-	-	South Carolina
133	-	-	-	-	-	-	-	-	10	123	19.1	South Dakota
-	-	-	-	-	-	-	-	-	-	-	-	Tennessee
-	-	-	-	-	-	-	-	-	-	-	-	Texas
454	-	-	-	-	-	60	78	138	116	61	80.6	Utah
-	-	-	-	-	-	-	-	-	-	-	-	Vermont ²
-	-	-	-	-	-	-	-	-	-	-	-	Virginia
-	-	-	-	-	-	-	-	-	-	-	-	Washington
1 485	-	-	-	-	-	81	172	261	500	472	30.4	West Virginia
-	-	-	-	-	-	-	-	-	-	-	-	Wisconsin
-	-	-	-	-	-	-	-	-	-	-	-	Wyoming

Table 9. County Governments Owning and Operating Selected Public Services by Type of Service, Population-Size Group, and State: 1992

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

Geographic area	Totals ¹	Airports	Ambulance services	Fire protection	Hospitals	Libraries	Nursing homes	Sewerage systems	Solid waste management ²	Stadiums, auditoriums, and convention centers	Streets, roads and highways	Utilities		Not reported	
												Water supply	Other ³		
												1	2		3
United States -----	3 042	574	808	641	392	1 134	437	321	1 397	151	2 358	337	204	7	
By population size:															
500,000 or more -----	80	30	11	28	36	45	25	40	33	14	70	27	12	—	
250,000 to 499,999 -----	94	19	20	26	19	44	27	32	37	11	72	20	9	—	
100,000 to 249,999 -----	244	55	45	44	19	104	65	63	111	28	183	53	27	1	
50,000 to 99,999 -----	377	76	71	82	29	147	86	72	186	18	284	61	32	—	
25,000 to 49,999 -----	611	100	140	108	63	198	97	47	300	21	456	52	33	—	
10,000 to 24,999 -----	908	150	249	166	120	324	76	44	427	33	706	86	57	3	
Less than 10,000 -----	728	144	272	187	106	272	61	23	303	26	587	38	34	3	
Alabama -----	66	10	7	3	11	16	4	2	48	4	63	18	7	—	
Alaska -----	12	2	2	6	1	5	—	5	6	—	3	4	3	—	
Arizona -----	15	4	1	—	2	5	2	1	14	—	14	1	—	—	
Arkansas -----	75	6	9	7	7	46	6	2	39	—	68	1	—	—	
California -----	57	38	4	26	26	53	4	16	32	1	55	13	15	—	
Colorado -----	62	19	21	6	8	25	2	3	35	7	58	4	4	—	
Connecticut -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Delaware -----	3	1	2	—	—	3	—	3	1	—	—	—	—	—	
District of Columbia -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Florida -----	66	18	49	44	6	53	5	27	58	10	66	27	12	—	
Georgia -----	157	39	91	97	16	86	6	22	146	6	151	33	32	—	
Hawaii -----	3	—	—	3	—	—	—	3	3	3	2	3	1	—	
Idaho -----	44	14	18	8	10	2	8	1	31	1	31	1	—	—	
Illinois -----	102	4	20	2	5	2	35	4	8	1	85	4	2	1	
Indiana -----	91	10	27	6	9	21	7	1	23	2	78	1	—	—	
Iowa -----	99	1	15	2	17	3	10	1	32	—	87	—	4	1	
Kansas -----	105	17	56	49	15	16	15	6	80	3	93	—	6	—	
Kentucky -----	119	10	32	38	7	38	9	6	41	1	95	19	4	—	
Louisiana -----	61	13	5	32	16	50	3	15	27	6	40	22	8	—	
Maine -----	16	2	—	1	—	—	—	—	2	—	1	—	—	—	
Maryland -----	23	5	6	6	—	19	3	11	21	2	21	11	7	1	
Massachusetts -----	12	1	—	—	5	—	1	—	—	—	—	—	1	—	
Michigan -----	83	37	22	3	12	34	27	13	20	4	47	10	18	—	
Minnesota -----	87	9	9	—	14	21	14	—	46	2	75	—	6	1	
Mississippi -----	82	18	12	36	37	44	11	2	46	4	54	4	2	—	
Missouri -----	114	5	14	3	9	20	8	3	7	—	98	4	2	—	
Montana -----	54	37	20	25	8	32	14	3	26	6	48	1	3	—	
Nebraska -----	93	5	19	12	17	14	5	—	5	—	77	—	6	—	
Nevada -----	16	5	11	11	6	15	2	11	9	7	16	10	—	—	
New Hampshire -----	10	—	—	—	—	—	10	1	1	—	—	3	—	—	
New Jersey -----	21	1	—	2	9	13	13	1	8	—	21	—	5	—	
New Mexico -----	33	4	12	23	2	2	—	1	19	4	32	1	2	—	
New York -----	57	13	—	3	7	7	38	16	28	4	55	4	9	—	
North Carolina -----	100	16	65	17	7	64	2	16	92	3	1	36	9	—	
North Dakota -----	53	2	3	—	—	13	—	1	3	—	47	1	—	—	
Ohio -----	88	18	14	3	8	13	42	53	26	5	78	25	6	—	
Oklahoma -----	77	—	12	4	8	14	4	1	7	—	65	3	1	1	
Oregon -----	36	5	3	1	4	14	3	4	14	5	34	1	1	—	
Pennsylvania -----	66	14	1	1	1	16	36	4	14	2	14	2	6	1	
Rhode Island -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
South Carolina -----	46	22	32	26	12	39	6	9	42	5	39	8	5	—	
South Dakota -----	64	5	17	5	1	15	1	1	11	—	60	—	—	—	
Tennessee -----	93	25	55	45	15	64	22	7	75	5	88	7	1	—	
Texas -----	254	61	56	33	27	125	4	2	83	33	228	6	5	—	
Utah -----	29	7	12	9	2	14	5	—	15	5	28	—	1	—	
Vermont -----	14	—	1	1	1	1	—	—	1	—	11	1	—	—	
Virginia -----	95	4	18	25	1	45	4	32	82	—	4	38	7	—	
Washington -----	39	8	3	2	1	3	—	6	21	3	38	3	1	—	
West Virginia -----	55	6	15	2	3	9	1	4	9	—	3	7	1	—	
Wisconsin -----	72	23	9	1	10	19	40	1	30	4	64	—	1	1	
Wyoming -----	23	10	8	12	9	21	5	—	10	3	22	—	—	—	

¹Total represents number of county governments that own and operate any of the selected public services.

²Includes landfills and recycling facilities.

³Includes electric power, gas supply, and public transit.

Table 10. County Governments Owning and Contracting Selected Public Services by Type of Service, Population-Size Group, and State: 1992

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

Geographic area	Totals ¹	Airports	Ambulance services	Fire protection	Hospitals	Libraries	Nursing homes	Sewerage systems	Solid waste management ²	Stadiums, auditoriums, and convention centers	Streets, roads and highways	Utilities		Not reported
												Water supply	Other ³	
												1	2	
United States -----	1 036	230	219	110	245	133	128	35	316	23	22	43	81	7
By population size:														
500,000 or more -----	28	2	2	1	6	3	2	2	13	5	—	2	5	—
250,000 to 499,999 -----	36	6	2	1	5	6	4	1	12	3	—	2	7	—
100,000 to 249,999 -----	86	19	8	9	14	5	11	1	32	7	2	4	15	1
50,000 to 99,999 -----	141	37	22	26	30	18	14	7	43	4	7	6	13	—
25,000 to 49,999 -----	226	70	48	23	46	22	15	8	67	3	7	15	19	—
10,000 to 24,999 -----	300	69	76	23	82	47	40	14	92	1	5	10	16	3
Less than 10,000 -----	219	27	61	27	62	32	42	2	57	—	1	4	6	3
Alabama -----	28	7	3	—	9	3	3	—	10	—	—	2	1	—
Alaska -----	6	—	—	2	2	—	—	—	3	1	4	—	1	—
Arizona -----	5	—	1	—	—	4	1	—	1	—	—	—	—	—
Arkansas -----	24	2	7	—	15	6	7	—	2	—	—	—	—	—
California -----	30	5	4	7	2	—	2	2	16	1	—	—	6	—
Colorado -----	23	5	3	1	4	1	5	1	6	—	—	—	2	—
Connecticut -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Delaware -----	2	1	—	—	—	—	—	—	1	—	—	—	—	—
District of Columbia -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Florida -----	27	1	6	4	5	3	4	1	13	2	—	1	3	—
Georgia -----	66	19	27	3	18	9	3	2	10	2	1	3	8	—
Hawaii -----	2	—	—	—	—	—	—	—	2	—	—	—	1	—
Idaho -----	17	4	4	—	6	2	3	—	10	—	—	—	—	—
Illinois -----	14	6	7	—	—	—	—	—	4	—	—	—	—	1
Indiana -----	38	5	17	2	10	4	—	—	11	1	1	1	2	—
Iowa -----	27	—	1	—	5	2	12	—	14	—	—	—	1	1
Kansas -----	48	8	13	2	24	2	15	2	10	—	—	1	2	—
Kentucky -----	48	9	15	3	12	6	6	3	18	—	—	8	9	—
Louisiana -----	23	5	2	5	7	3	—	1	12	—	—	4	3	—
Maine -----	4	1	—	1	—	—	—	—	1	—	3	—	—	—
Maryland -----	10	4	—	1	1	—	1	1	5	—	—	1	1	1
Massachusetts -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Michigan -----	15	5	4	—	—	—	2	—	2	—	—	—	7	—
Minnesota -----	35	2	3	—	1	9	3	—	22	—	3	1	2	1
Mississippi -----	35	8	9	5	16	6	5	3	8	—	—	4	2	—
Missouri -----	16	1	5	1	4	2	5	1	3	1	—	—	1	—
Montana -----	21	2	5	—	9	4	9	1	3	1	—	—	—	—
Nebraska -----	9	1	—	1	4	3	1	—	—	—	—	—	—	—
Nevada -----	6	3	—	—	—	1	—	—	4	—	—	—	1	—
New Hampshire -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—
New Jersey -----	10	2	1	—	1	—	1	1	6	—	—	1	—	—
New Mexico -----	15	1	1	1	8	1	—	1	4	—	1	—	—	—
New York -----	18	9	—	1	1	1	1	1	3	2	—	1	6	—
North Carolina -----	58	20	10	17	18	10	4	1	16	2	1	1	1	—
North Dakota -----	6	1	2	—	—	3	—	—	1	—	—	—	—	—
Ohio -----	39	19	6	1	14	5	3	2	11	—	—	3	3	—
Oklahoma -----	6	—	3	1	2	—	—	—	—	—	—	—	—	1
Oregon -----	13	3	1	—	1	—	—	1	8	—	—	—	3	—
Pennsylvania -----	18	5	1	—	1	1	3	—	4	—	2	1	5	1
Rhode Island -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—
South Carolina -----	29	12	6	3	9	2	6	2	5	1	1	1	3	—
South Dakota -----	12	1	7	3	3	—	—	—	1	—	—	—	—	—
Tennessee -----	38	11	10	6	7	9	11	1	4	2	—	2	1	—
Texas -----	66	17	13	15	10	10	2	—	14	4	2	3	1	—
Utah -----	16	3	6	5	2	3	1	1	6	—	—	—	—	—
Vermont -----	9	—	—	8	—	—	1	—	—	—	—	1	—	—
Virginia -----	39	9	1	3	—	6	2	3	26	—	—	—	2	—
Washington -----	15	—	—	—	3	1	2	1	7	1	—	—	—	—
West Virginia -----	22	4	7	2	5	5	2	1	3	1	3	3	2	—
Wisconsin -----	17	5	4	—	1	5	1	—	3	1	—	—	—	1
Wyoming -----	11	4	3	4	5	1	1	—	3	—	—	—	1	—

¹Total represents number of county governments that own and contract any of the selected public services.
²Includes landfills and recycling facilities.
³Includes electric power, gas supply, and public transit.

Table 11. Municipal Governments Owning and Operating Selected Public Services by Type of Service, Population-Size Group, and State: 1992

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

Geographic area	Totals ¹	Airports	Ambulance services	Fire protection	Hospitals	Libraries	Nursing homes	Sewerage system	Solid waste management ²	Stadiums, auditoriums, and convention centers	Streets roads and highways	Utilities		Not reported	
												Water supply	Others ³		
												1	2		3
United States -----	19 279	1 510	2 580	10 919	204	4 631	183	11 662	5 067	656	12 596	12 696	2 605	1 998	
By population size:															
300,000 or more -----	51	31	26	51	6	34	7	41	40	33	49	44	18	1	
200,000 to 299,999 -----	25	12	11	25	2	20	2	20	18	15	24	21	11	1	
100,000 to 199,999 -----	119	41	29	108	4	74	4	83	74	49	106	83	34	—	
50,000 to 99,999 -----	310	73	93	282	8	161	7	238	159	76	289	228	87	—	
25,000 to 49,999 -----	566	104	169	483	9	259	4	401	283	84	513	370	160	9	
10,000 to 24,999 -----	1 290	197	379	1 069	27	532	8	929	650	112	1 163	865	282	39	
5,000 to 9,999 -----	1 566	229	331	1 183	30	611	14	1 156	679	88	1 381	1 095	374	63	
2,500 to 4,999 -----	2 036	291	324	1 398	49	631	21	1 564	747	72	1 652	1 548	448	146	
1,000 to 2,499 -----	3 670	336	565	2 209	44	1 089	58	2 745	1 021	56	2 739	2 833	614	335	
Less than 1,000 -----	9 650	197	654	4 112	25	1 222	58	4 488	1 396	71	4 683	5 613	577	1 405	
Alabama -----	438	42	41	333	4	156	7	166	147	30	234	249	79	66	
Alaska -----	148	22	37	86	19	50	2	88	99	11	91	110	51	38	
Arizona -----	86	20	15	59	1	56	—	61	52	7	76	53	12	6	
Arkansas -----	489	44	40	348	3	59	1	271	117	14	286	344	21	77	
California -----	460	60	43	272	2	115	1	280	88	37	373	259	88	17	
Colorado -----	266	27	17	86	3	63	2	172	77	5	217	213	42	19	
Connecticut -----	29	3	7	25	—	17	2	21	18	4	21	9	4	2	
Delaware -----	57	—	2	4	—	2	—	19	19	—	36	29	7	4	
District of Columbia -----	1	—	1	1	1	1	1	1	1	1	1	—	—	—	
Florida -----	390	30	28	261	—	94	2	210	173	25	291	257	54	20	
Georgia -----	536	31	10	351	1	73	3	282	268	21	305	422	111	41	
Hawaii -----	1	—	1	1	—	—	—	1	1	—	1	1	—	—	
Idaho -----	199	29	11	100	1	57	—	127	32	5	126	155	13	17	
Illinois -----	1 282	23	175	496	7	277	6	709	110	12	842	900	101	159	
Indiana -----	566	28	64	280	1	38	1	365	99	6	335	368	88	61	
Iowa -----	952	85	187	614	21	494	4	655	122	23	635	711	164	65	
Kansas -----	627	75	64	395	8	230	11	506	138	15	433	473	156	60	
Kentucky -----	435	12	28	208	2	15	1	200	77	5	213	192	60	69	
Louisiana -----	301	25	10	161	5	17	2	220	45	18	175	227	90	46	
Maine -----	22	7	13	22	1	16	2	18	20	3	22	6	4	—	
Maryland -----	155	2	8	10	—	6	—	73	48	4	94	79	9	19	
Massachusetts -----	39	7	10	39	4	39	7	28	24	10	39	27	6	—	
Michigan -----	534	39	65	332	14	174	6	325	76	20	425	358	57	40	
Minnesota -----	854	100	158	619	30	191	42	572	104	31	561	638	133	69	
Mississippi -----	294	35	13	207	4	95	—	213	76	12	155	238	63	46	
Missouri -----	933	82	37	361	3	86	2	461	91	8	522	501	108	136	
Montana -----	128	13	13	92	—	45	—	114	51	5	96	112	8	15	
Nebraska -----	534	47	164	336	9	235	35	424	204	20	383	422	120	61	
Nevada -----	18	5	7	17	1	4	1	18	10	3	17	13	4	—	
New Hampshire -----	13	4	6	12	—	12	—	12	10	2	10	11	—	1	
New Jersey -----	320	4	87	201	1	180	3	141	178	10	261	138	13	31	
New Mexico -----	98	31	39	90	1	57	—	71	52	17	74	76	19	7	
New York -----	619	7	120	395	2	115	1	321	217	15	486	408	63	51	
North Carolina -----	516	22	22	272	2	85	1	290	245	15	342	345	79	40	
North Dakota -----	364	58	38	153	—	69	2	265	108	25	206	223	19	29	
Ohio -----	942	17	229	498	3	29	—	459	135	14	631	528	93	109	
Oklahoma -----	588	77	75	406	17	131	5	368	156	16	271	357	99	112	
Oregon -----	239	18	35	133	2	95	—	176	23	5	191	206	16	8	
Pennsylvania -----	1 022	7	79	392	—	103	3	455	137	13	704	350	39	64	
Rhode Island -----	8	—	2	8	—	7	—	5	5	3	8	5	—	—	
South Carolina -----	269	11	11	173	1	11	1	132	115	9	58	153	27	35	
South Dakota -----	310	55	39	154	6	95	4	240	151	15	205	218	36	29	
Tennessee -----	339	23	11	277	7	76	5	201	161	20	239	215	88	31	
Texas -----	1 171	142	214	636	5	318	2	758	367	78	706	797	143	155	
Utah -----	228	25	33	143	3	45	—	99	60	4	169	185	41	21	
Vermont -----	50	1	3	24	—	10	—	28	7	1	30	33	14	5	
Virginia -----	230	23	18	101	—	43	3	144	119	9	93	168	25	21	
Washington -----	268	28	46	171	—	67	—	203	55	10	223	232	24	19	
West Virginia -----	231	6	18	90	2	31	—	136	82	5	152	148	4	33	
Wisconsin -----	583	44	169	426	7	341	12	472	244	11	457	451	96	41	
Wyoming -----	97	14	17	48	—	6	—	86	53	4	75	83	14	3	

¹Total represents number of governments that own and operate any of the selected public services.
²Includes landfills and recycling facilities.
³Includes electric power, gas supply, and public transit.

Table 12. Town or Township Governments Owning and Operating Selected Public Services by Type of Service, Population-Size Group, and State: 1992

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

Geographic area	Totals ¹	Airports	Ambulance services	Fire protection	Hospitals	Libraries	Nursing homes	Sewerage system	Solid waste management ²	Stadiums, auditoriums, and convention centers	Streets roads and highways	Utilities		Not reported	
												Water supply	Others ³		
												1	2		3
United States -----	16 656	80	1 038	3 672	37	1 399	27	1 180	1 853	52	7 714	944	133	2 841	
By population size:															
300,000 or more -----	2	1	--	--	--	--	--	--	2	--	2	2	--	--	
200,000 to 299,999 -----	4	1	--	--	--	--	--	--	4	--	4	1	--	--	
100,000 to 199,999 -----	27	--	2	3	--	2	--	3	3	1	18	2	5	--	
50,000 to 99,999 -----	77	--	11	25	--	26	2	26	25	--	53	13	4	--	
25,000 to 49,999 -----	249	2	60	123	3	93	1	88	79	5	188	61	12	10	
10,000 to 24,999 -----	728	7	171	349	3	243	3	279	211	5	559	175	27	39	
5,000 to 9,999 -----	1 019	11	212	421	5	210	4	253	239	5	709	189	23	83	
2,500 to 4,999 -----	1 800	13	227	642	5	238	4	230	301	7	1 063	186	13	202	
1,000 to 2,499 -----	3 626	18	215	1 045	9	351	7	210	474	12	1 875	199	17	492	
Less than 1,000 -----	9 127	27	140	1 064	12	236	6	91	515	17	3 243	116	32	2 015	
Alabama -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Alaska -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Arizona -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Arkansas -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
California -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Colorado -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Connecticut -----	149	--	54	100	--	102	4	70	89	1	140	18	5	2	
Delaware -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
District of Columbia -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Florida -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Georgia -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Hawaii -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Idaho -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Illinois -----	1 433	2	12	56	2	65	2	15	6	6	1 091	19	16	255	
Indiana -----	1 008	--	45	242	--	14	2	9	8	6	16	11	3	258	
Iowa -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Kansas -----	1 353	4	5	140	2	22	2	11	8	10	500	10	9	501	
Kentucky -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Louisiana -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Maine -----	468	15	73	303	3	136	4	75	257	4	266	39	5	50	
Maryland -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Massachusetts -----	312	6	177	292	2	290	4	134	204	5	297	166	34	--	
Michigan -----	1 242	18	117	663	8	150	3	132	135	6	76	120	8	107	
Minnesota -----	1 803	2	10	139	1	1	--	8	35	1	453	11	3	263	
Mississippi -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Missouri -----	324	--	1	5	1	1	--	--	--	--	146	1	4	104	
Montana -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Nebraska -----	452	1	1	6	2	25	1	4	1	1	134	4	6	152	
Nevada -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
New Hampshire -----	221	5	68	171	--	175	--	71	147	--	172	58	2	16	
New Jersey -----	247	--	60	105	1	93	2	83	111	2	211	57	6	12	
New Mexico -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
New York -----	929	13	49	121	4	116	1	168	258	4	781	239	9	97	
North Carolina -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
North Dakota -----	1 350	1	3	40	--	--	--	--	4	1	236	2	6	322	
Ohio -----	1 314	1	180	430	6	4	1	4	27	1	816	4	2	184	
Oklahoma -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Oregon -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Pennsylvania -----	1 548	1	55	270	2	43	--	264	95	2	1 187	99	5	109	
Rhode Island -----	31	--	12	16	1	18	1	13	15	1	30	12	--	--	
South Carolina -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
South Dakota -----	969	--	3	54	1	1	--	3	5	--	182	3	2	307	
Tennessee -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Texas -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Utah -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Vermont -----	237	1	20	103	1	114	--	53	87	--	196	43	5	17	
Virginia -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Washington -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
West Virginia -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Wisconsin -----	1 266	10	93	416	--	29	--	63	361	1	784	28	3	85	
Wyoming -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	

¹Total represents number of town or township governments that own and operate any of the selected public services.
²Includes landfills and recycling facilities.
³Includes electric power, gas supply, and public transit.

Table 13. Municipal Governments Owning and Contracting Selected Public Services by Type of Service, Population-Size Group, and State: 1992

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

Geographic area	Totals ¹	Airports	Ambulance services	Fire protection	Hospitals	Libraries	Nursing homes	Sewerage system	Solid waste management ²	Stadiums, auditoriums, and convention centers	Streets roads and highways	Utilities		Not reported	
												Water supply	Others ³		
												1	2		3
United States -----	5 494	523	374	845	154	508	87	597	2 321	86	1 149	487	906	1 998	
By population size:															
300,000 or more -----	21	2	3	—	2	1	—	2	10	6	—	—	11	1	
200,000 to 299,999 -----	9	1	1	—	3	—	—	1	3	3	—	—	—	1	
100,000 to 199,999 -----	56	5	3	1	1	5	—	7	27	6	2	5	19	—	
50,000 to 99,999 -----	115	8	15	3	7	10	—	12	59	11	9	5	21	—	
25,000 to 49,999 -----	208	34	20	10	3	27	—	40	105	5	11	17	33	9	
10,000 to 24,999 -----	483	144	46	43	18	55	2	73	209	13	25	28	41	39	
5,000 to 9,999 -----	560	128	47	63	25	59	7	69	253	8	25	49	54	63	
2,500 to 4,999 -----	586	97	55	77	35	83	19	98	250	14	52	57	55	146	
1,000 to 2,499 -----	986	65	73	142	26	112	23	125	482	4	132	80	133	335	
Less than 1,000 -----	2 473	39	111	506	34	156	36	170	926	16	893	246	539	1 405	
Alabama -----	114	20	7	11	5	10	1	9	39	1	27	11	20	66	
Alaska -----	26	8	2	—	7	1	3	—	5	3	1	1	5	38	
Arizona -----	37	12	3	—	3	1	3	17	1	2	1	1	7	6	
Arkansas -----	107	16	6	9	6	9	2	9	36	—	24	11	18	77	
California -----	213	11	14	33	5	34	2	35	92	6	31	10	56	17	
Colorado -----	45	7	—	4	—	5	—	5	12	—	8	10	9	19	
Connecticut -----	9	1	—	—	—	1	1	1	7	—	1	2	1	2	
Delaware -----	14	—	1	1	—	3	—	—	5	—	5	—	1	4	
District of Columbia -----	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Florida -----	112	11	6	18	6	7	1	21	54	3	18	12	4	20	
Georgia -----	121	17	2	13	2	21	4	11	52	5	23	6	13	41	
Hawaii -----	1	—	—	—	—	—	—	—	—	—	—	—	1	—	
Idaho -----	51	10	—	5	—	2	1	6	20	1	13	2	3	17	
Illinois -----	251	8	21	31	3	10	2	23	111	3	59	34	51	159	
Indiana -----	165	8	11	72	—	6	—	9	58	1	46	5	13	61	
Iowa -----	257	21	14	47	2	22	1	20	124	1	57	31	40	65	
Kansas -----	171	20	8	12	11	25	11	5	66	3	34	11	26	60	
Kentucky -----	115	5	6	15	3	7	2	20	34	3	49	13	14	69	
Louisiana -----	72	10	2	10	4	5	1	5	29	2	11	5	15	46	
Maine -----	8	3	1	—	—	—	—	1	7	—	—	1	1	—	
Maryland -----	44	2	—	1	—	1	—	8	25	—	11	6	6	19	
Massachusetts -----	22	4	5	—	2	—	—	3	13	3	—	2	—	—	
Michigan -----	175	15	22	33	3	21	2	45	83	4	17	20	24	40	
Minnesota -----	300	25	12	60	16	38	5	28	117	1	74	12	58	69	
Mississippi -----	64	9	1	6	1	19	—	10	31	—	8	5	7	46	
Missouri -----	221	23	9	23	5	12	6	15	80	4	70	25	57	136	
Montana -----	26	7	3	2	—	4	—	1	13	—	1	1	1	15	
Nebraska -----	184	10	6	14	2	3	7	4	62	—	23	8	114	61	
Nevada -----	5	3	—	1	—	—	—	—	3	—	—	—	—	—	
New Hampshire -----	6	2	3	—	—	—	—	—	2	—	—	—	1	1	
New Jersey -----	120	5	40	39	2	10	1	30	44	1	5	5	5	31	
New Mexico -----	31	5	4	1	—	—	—	1	18	1	6	—	—	7	
New York -----	165	3	5	31	2	27	1	22	63	3	39	16	10	51	
North Carolina -----	167	11	6	30	1	18	1	25	86	3	35	19	12	40	
North Dakota -----	139	10	6	20	1	7	1	3	86	—	48	8	39	29	
Ohio -----	246	15	21	48	9	22	1	30	94	1	53	23	56	109	
Oklahoma -----	176	25	10	5	23	11	6	13	91	5	28	25	33	112	
Oregon -----	68	11	2	8	—	10	—	11	14	1	22	6	10	8	
Pennsylvania -----	297	9	22	48	2	15	3	57	133	4	84	31	29	64	
Rhode Island -----	1	—	—	—	—	—	—	—	1	—	—	—	—	—	
South Carolina -----	53	4	—	13	—	3	—	7	18	3	8	10	5	35	
South Dakota -----	88	10	5	24	1	1	—	—	30	4	28	15	16	29	
Tennessee -----	95	20	1	5	5	11	1	12	34	1	28	11	14	31	
Texas -----	363	53	36	51	13	21	4	38	156	5	68	36	43	155	
Utah -----	88	12	6	15	—	5	—	9	43	1	22	5	10	21	
Vermont -----	4	—	—	1	—	—	—	2	—	—	1	1	—	5	
Virginia -----	57	6	3	5	1	6	—	10	27	1	9	6	11	21	
Washington -----	104	11	3	24	4	57	3	6	38	4	5	5	9	19	
West Virginia -----	38	—	2	8	1	5	1	4	17	1	4	7	8	33	
Wisconsin -----	225	19	36	42	5	7	11	19	119	2	39	10	24	41	
Wyoming -----	33	6	1	6	1	3	—	1	12	—	4	3	6	3	

¹Total represents number of governments that own and contract any of the selected public services.
²Includes landfills and recycling facilities.
³Includes electric power, gas supply, and public transit.

Table 14. Town or Township Governments Owning and Contracting Selected Public Services by Type of Service, Population-Size Group, and State: 1992

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

Geographic area	Totals ¹	Airports	Ambulance services	Fire protection	Hospitals	Libraries	Nursing homes	Sewerage system	Solid waste management ²	Stadiums, auditoriums, and convention centers	Streets roads and highways	Utilities		Not reported	
												Water supply	Others ³		
												1	2		3
United States -----	4 139	42	413	2 119	34	211	25	219	791	13	1 593	147	172	2 841	
By population size:															
300,000 or more -----	2	--	--	1	--	--	--	--	1	--	--	--	--	--	--
200,000 to 299,999 -----	2	--	--	--	--	--	--	1	1	--	--	1	--	--	
100,000 to 199,999 -----	2	--	--	--	--	--	--	--	2	--	--	1	1	--	
50,000 to 99,999 -----	20	--	--	5	--	3	--	4	4	1	2	2	2	--	
25,000 to 49,999 -----	76	1	13	18	1	8	3	16	32	1	8	10	8	10	
10,000 to 24,999 -----	194	6	29	62	2	20	2	46	69	1	13	29	11	39	
5,000 to 9,999 -----	255	7	32	104	6	38	5	49	85	2	16	29	13	83	
2,500 to 4,999 -----	432	5	66	200	4	45	2	47	109	2	96	28	27	202	
1,000 to 2,499 -----	828	11	91	470	9	58	3	36	192	2	225	27	37	492	
Less than 1,000 -----	2 329	12	182	1 259	12	39	10	20	296	4	1 234	20	73	2 015	
Alabama -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Alaska -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Arizona -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Arkansas -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
California -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Colorado -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Connecticut -----	46	--	8	8	--	4	--	6	29	--	1	1	2	2	
Delaware -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
District of Columbia -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Florida -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Georgia -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Hawaii -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Idaho -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Illinois -----	50	2	6	14	3	4	4	6	7	3	13	4	15	255	
Indiana -----	268	1	22	252	3	23	1	2	4	1	3	3	5	258	
Iowa -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Kansas -----	109	3	3	72	--	1	--	--	4	--	31	1	5	501	
Kentucky -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Louisiana -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Maine -----	187	7	25	31	8	15	5	8	79	1	89	10	11	50	
Maryland -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Massachusetts -----	76	3	6	2	--	2	--	10	62	--	4	6	2	--	
Michigan -----	385	3	40	141	3	61	--	74	93	--	149	45	24	107	
Minnesota -----	799	2	56	518	5	3	1	5	54	1	458	6	12	263	
Mississippi -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Missouri -----	2	--	--	1	--	--	--	--	--	--	1	--	--	104	
Montana -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Nebraska -----	72	--	1	1	--	--	3	--	2	--	63	1	5	152	
Nevada -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
New Hampshire -----	60	--	11	9	--	3	2	4	33	--	16	1	2	16	
New Jersey -----	70	--	20	20	1	7	1	5	28	--	7	4	5	12	
New Mexico -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
New York -----	296	9	56	195	3	49	3	39	70	3	4	32	22	97	
North Carolina -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
North Dakota -----	331	2	7	128	2	1	1	1	7	1	253	2	8	322	
Ohio -----	290	--	47	221	3	3	1	4	19	1	52	5	24	184	
Oklahoma -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Oregon -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Pennsylvania -----	241	2	13	100	2	15	3	44	70	2	36	22	16	109	
Rhode Island -----	11	--	1	3	--	2	--	1	9	--	1	--	--	--	
South Carolina -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
South Dakota -----	314	--	5	140	1	1	--	--	1	--	237	1	5	307	
Tennessee -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Texas -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Utah -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Vermont -----	63	--	13	29	--	1	--	2	27	--	10	2	2	17	
Virginia -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Washington -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
West Virginia -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Wisconsin -----	469	8	73	234	--	16	--	8	193	--	165	1	7	85	
Wyoming -----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	

¹Total represents number of town or township governments that own and contract any of the selected public services.
²Includes landfills and recycling facilities.
³Includes electric power, gas supply, and public transit.

Table 15. Special District Governments by Function and State: 1992

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

	Geographic area	All special district governments	Single-function districts											
			Total	Education services		Social services		Transportation			Fire protection	Environment and housing		
				Education ¹	Libraries	Hospitals	Health	Highways	Air transportation	Other ²		Total	Drainage and flood control	Irrigation
1	2	3	4	5	6	7	8	9	10	11	12	13		
1	United States ---	31 555	29 036	757	1 043	737	584	636	435	235	5 260	6 228	2 709	792
2	Alabama -----	487	456	--	--	42	22	--	19	4	4	68	1	--
3	Alaska -----	14	14	--	--	--	--	--	--	--	--	--	--	--
4	Arizona -----	261	259	--	--	10	5	3	--	--	130	69	15	53
5	Arkansas -----	561	520	--	--	--	--	10	7	1	48	226	157	1
6	California -----	2 797	2 549	1	32	74	82	48	12	11	389	480	97	175
7	Colorado -----	1 252	1 043	--	1	24	12	23	6	1	239	167	35	51
8	Connecticut -----	368	314	--	--	--	--	32	--	--	59	1	1	--
9	Delaware -----	196	193	--	--	--	--	1	--	--	--	187	187	--
10	District of Columbia -----	1	1	--	--	--	--	--	--	--	--	--	--	--
11	Florida -----	462	429	4	3	29	16	3	6	8	53	135	62	5
12	Georgia -----	421	401	--	--	103	--	--	17	1	6	36	--	--
13	Hawaii -----	16	16	--	--	--	--	--	--	--	--	16	--	--
14	Idaho -----	728	701	--	48	13	3	64	1	1	129	165	50	64
15	Illinois -----	2 920	2 876	1	262	26	24	20	29	8	804	903	801	--
16	Indiana -----	939	913	369	242	11	--	--	--	--	--	132	39	--
17	Iowa -----	388	386	--	7	--	--	2	3	--	67	239	139	--
18	Kansas -----	1 482	1 462	--	23	27	2	1	1	--	--	258	133	11
19	Kentucky -----	590	578	--	109	7	31	5	--	--	92	128	8	--
20	Louisiana -----	30	26	--	--	--	--	1	--	12	--	2	1	--
21	Maine -----	199	171	--	--	2	--	--	--	4	--	13	--	--
22	Maryland -----	223	202	--	--	--	--	5	--	--	--	151	126	--
23	Massachusetts -----	396	381	--	--	1	--	--	--	--	15	14	--	--
24	Michigan -----	277	262	--	71	8	--	--	21	2	2	82	--	--
25	Minnesota -----	377	345	--	--	22	2	--	5	--	--	109	13	--
26	Mississippi -----	320	311	--	--	--	2	--	4	2	--	235	151	--
27	Missouri -----	1 386	1 374	--	134	17	111	311	1	1	204	168	168	--
28	Montana -----	556	529	--	--	13	--	--	7	--	145	125	19	51
29	Nebraska -----	1 047	893	--	--	18	1	20	63	--	418	93	40	45
30	Nevada -----	156	140	--	3	8	3	9	2	--	14	32	--	6
31	New Hampshire -----	116	98	--	--	--	--	6	--	--	15	10	--	--
32	New Jersey -----	374	336	--	--	--	--	3	--	30	169	17	--	--
33	New Mexico -----	116	109	--	--	4	--	--	--	--	--	71	7	16
34	New York -----	980	977	--	--	--	64	1	--	1	900	2	--	--
35	North Carolina -----	321	308	--	--	4	1	--	14	--	--	148	56	--
36	North Dakota -----	722	718	--	--	--	16	--	84	--	269	78	1	17
37	Ohio -----	513	496	--	61	9	39	--	48	12	40	98	12	--
38	Oklahoma -----	524	503	--	--	--	34	--	--	1	18	100	9	3
39	Oregon -----	835	815	--	5	14	8	14	1	9	263	188	71	70
40	Pennsylvania -----	2 006	1 749	195	2	62	13	13	35	71	1	8	6	--
41	Rhode Island -----	83	78	--	--	--	--	--	--	--	38	3	--	--
42	South Carolina -----	291	267	--	--	6	2	--	4	--	84	48	2	--
43	South Dakota -----	262	242	--	--	--	1	8	--	--	51	103	19	14
44	Tennessee -----	477	440	--	--	--	--	--	14	1	--	112	17	--
45	Texas -----	2 266	1 509	187	--	117	45	--	2	22	95	413	117	72
46	Utah -----	329	299	--	--	6	16	15	--	--	20	77	23	16
47	Vermont -----	104	94	--	--	--	--	--	--	--	21	14	--	--
48	Virginia -----	129	125	--	21	6	4	3	19	--	--	44	--	--
49	Washington -----	1 157	1 092	--	19	42	22	1	4	32	404	154	80	73
50	West Virginia -----	350	322	--	--	--	--	--	6	--	--	15	1	--
51	Wisconsin -----	377	372	--	--	--	--	--	--	--	--	168	27	--
52	Wyoming -----	373	342	--	--	12	3	14	--	--	54	123	18	49

¹Primarily school building authorities. The Chicago School Finance Authority, the educational facilities authorities in Florida, and the county education districts in Texas are also included here.

²Includes parking facilities and water transport and terminals.

³Functions within the "natural resources" category may overlap; see appendix B.

⁴Includes electric power, gas supply, and transit.

Single-function districts—Con.											Multiple-function districts				
Environment and housing—Con.					Utilities			Ceme-teries	Industrial develop-ment and mortgage credit	Other single-function districts	Total	Natural re-sources and water supply	Sewer-age and water supply	Other	
Natural resources ³ —Con.		Parks and recreation	Housing and community develop-ment	Sewerage	Solid waste manage-ment	Water supply	Other ⁴								
Soil and water conser-vation	Other														
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
2 428	299	1 156	3 470	1 710	395	3 302	461	1 628	155	844	2 519	131	1 344	1 044	1
67	—	2	152	2	3	107	25	—	3	3	31	1	6	24	2
—	—	—	13	—	—	—	1	—	—	—	—	—	—	—	3
—	1	—	—	17	—	14	11	—	—	—	2	1	—	—	4
68	—	—	125	46	15	39	1	—	—	2	41	3	6	32	5
101	107	154	84	140	16	376	61	261	12	316	248	20	98	130	6
81	—	50	91	113	7	132	4	81	—	92	209	14	118	77	7
—	—	24	94	4	3	10	20	—	—	67	54	—	4	50	8
—	—	1	4	—	—	—	—	—	—	—	3	—	1	2	9
—	—	—	—	—	—	—	1	—	—	—	—	—	—	—	10
63	5	13	105	3	—	17	12	—	5	17	33	3	5	25	11
36	—	6	203	—	1	23	4	—	1	—	20	1	15	4	12
16	—	—	—	—	—	—	—	—	—	—	—	—	—	—	13
50	1	20	12	38	1	28	—	176	—	2	27	1	24	2	14
102	—	356	114	121	9	83	25	59	1	31	44	2	17	25	15
93	—	5	61	19	60	7	3	—	—	4	26	4	3	19	16
100	—	1	19	24	5	14	5	—	—	—	2	—	—	1	17
114	—	2	203	11	—	270	3	649	2	10	20	8	1	11	18
120	—	—	22	13	19	149	3	—	—	—	12	1	6	5	19
—	1	—	—	2	2	2	3	—	3	1	4	3	—	1	20
13	—	1	26	42	3	72	6	2	—	—	28	—	14	14	21
25	—	1	21	1	2	2	—	—	—	19	21	—	5	16	22
13	1	—	253	9	3	67	19	—	—	—	15	1	1	13	23
82	—	2	—	24	14	14	18	—	—	—	15	—	11	4	24
96	—	2	163	13	2	6	10	—	3	8	32	11	—	21	25
84	—	—	56	5	1	3	3	—	—	—	9	—	—	9	26
—	—	2	142	33	—	216	2	—	—	—	12	—	—	12	27
55	—	—	17	29	31	34	3	73	1	51	27	2	24	1	28
6	2	1	133	22	—	11	35	77	—	1	154	15	48	91	29
26	—	7	16	9	—	11	4	4	—	—	16	1	7	8	30
10	—	2	22	4	3	33	1	—	—	2	18	—	3	15	31
17	—	—	2	88	13	11	—	—	1	2	38	—	31	7	32
48	—	—	5	2	3	11	—	—	1	12	7	—	6	1	33
—	2	—	—	—	6	1	—	—	—	1	3	—	—	3	34
92	—	—	98	11	3	22	5	—	—	2	13	—	11	2	35
60	—	232	36	—	3	—	—	—	—	—	4	1	—	3	36
85	1	76	59	7	16	15	14	—	2	—	17	1	4	12	37
88	—	—	122	1	2	223	1	—	—	—	21	4	8	9	38
46	1	36	22	40	2	123	17	65	5	3	20	1	1	18	39
—	2	73	88	622	59	315	36	—	97	59	257	1	182	74	40
3	—	—	26	2	1	8	—	—	—	—	5	—	—	5	41
46	—	13	45	8	1	44	11	—	—	1	24	1	11	12	42
70	—	—	42	21	1	8	1	—	—	6	20	11	5	4	43
94	1	—	89	3	4	188	17	—	2	10	37	1	20	16	44
215	9	2	396	9	1	194	11	—	2	13	757	10	555	192	45
38	—	11	16	21	5	43	7	45	—	17	30	3	15	12	46
14	—	—	9	—	9	38	3	—	—	—	10	—	—	10	47
44	—	1	—	5	6	5	5	—	—	6	4	—	4	—	48
—	1	45	51	42	2	128	36	97	12	1	65	4	22	39	49
14	—	1	36	59	50	145	10	—	—	—	28	—	26	2	50
—	141	6	177	15	—	2	2	—	1	1	5	—	—	5	51
33	23	8	—	12	8	38	1	39	—	30	31	1	25	5	52

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Table 16. Special District Governments by Debt Size and State: 1992

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

Geographic area	Total	Debt-size group					None	Not reported
		\$50,000,000 or more	\$25,000,000 to \$49,999,999	\$5,000,000 to \$24,999,999	\$2,000,000 to \$4,999,999	\$1 to \$1,999,999		
		1	2	3	4	5		
United States	31 555	272	175	930	972	6 435	15 084	7 687
Alabama	487	2	3	18	26	103	184	151
Alaska	14	1	2	—	—	1	4	6
Arizona	261	4	1	10	4	62	120	60
Arkansas	561	—	—	7	10	86	283	175
California	2 797	63	34	148	98	557	1 374	523
Colorado	1 252	7	12	44	45	313	534	297
Connecticut	368	3	—	4	6	60	210	85
Delaware	196	1	—	—	—	5	120	70
District of Columbia	1	1	—	—	—	—	—	—
Florida	462	20	8	22	15	69	217	111
Georgia	421	11	7	21	27	79	151	125
Hawaii	16	—	—	—	—	—	16	—
Idaho	728	—	—	2	4	106	447	169
Illinois	2 920	12	5	53	67	610	1 483	690
Indiana	939	6	6	36	52	138	428	273
Iowa	388	—	—	2	3	29	278	76
Kansas	1 482	2	2	6	7	212	939	314
Kentucky	590	1	1	8	12	157	284	127
Louisiana	30	2	—	—	5	4	7	12
Maine	199	1	—	10	21	98	37	32
Maryland	223	3	—	4	2	9	139	66
Massachusetts	396	3	3	9	9	57	208	107
Michigan	277	3	1	8	10	35	177	43
Minnesota	377	8	3	10	10	73	210	63
Mississippi	320	1	1	2	7	118	98	93
Missouri	1 386	—	—	18	32	315	695	326
Montana	556	—	1	3	4	81	303	164
Nebraska	1 047	3	1	17	16	191	553	266
Nevada	156	1	—	4	6	27	83	35
New Hampshire	116	—	—	4	1	29	54	28
New Jersey	374	15	16	43	14	80	108	98
New Mexico	116	—	—	1	1	16	58	40
New York	980	—	1	1	4	351	430	193
North Carolina	321	6	3	9	16	36	188	63
North Dakota	722	—	—	1	2	92	469	158
Ohio	513	8	3	9	14	65	316	98
Oklahoma	524	—	2	1	11	161	222	127
Oregon	835	3	3	24	13	164	499	129
Pennsylvania	2 006	32	27	131	131	553	591	541
Rhode Island	83	—	—	3	5	32	21	22
South Carolina	291	3	2	21	15	76	109	65
South Dakota	262	1	—	—	4	57	146	54
Tennessee	477	3	3	27	32	144	184	84
Texas	2 266	19	12	104	127	320	735	949
Utah	329	5	2	14	15	66	164	63
Vermont	104	—	1	3	—	33	48	19
Virginia	129	5	2	7	2	14	83	16
Washington	1 157	12	7	45	35	281	562	215
West Virginia	350	—	—	6	14	126	117	87
Wisconsin	377	1	—	7	14	70	204	81
Wyoming	373	—	—	3	4	74	194	98

Table 17. Special District Governments by Area Served and State: 1992

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

Geographic area	Coterminous with other local geographic areas			Noncoterminous with other local geographic areas		Not reported	
	Total	2 or more county areas	1 county area	Municipality, town, or township	Within 1 county area		Within 2 or more county areas
United States -----	31 555	816	4 501	5 482	13 221	2 763	4 772
Alabama -----	487	23	124	89	98	37	116
Alaska -----	14	—	—	3	3	2	6
Arizona -----	261	1	16	28	171	9	36
Arkansas -----	561	21	126	63	203	30	118
California -----	2 797	80	200	396	1 595	238	288
Colorado -----	1 252	19	80	173	626	162	192
Connecticut -----	368	1	11	121	172	9	54
Delaware -----	196	2	11	9	122	7	45
District of Columbia -----	1	—	—	—	—	—	—
Florida -----	462	12	141	53	169	29	58
Georgia -----	421	30	133	92	61	21	84
Hawaii -----	16	—	—	2	14	—	—
Idaho -----	728	18	66	66	444	52	82
Illinois -----	2 920	33	223	470	1 290	438	466
Indiana -----	939	23	197	149	330	47	193
Iowa -----	388	17	110	37	143	29	52
Kansas -----	1 482	23	178	261	619	205	196
Kentucky -----	590	6	286	34	145	45	74
Louisiana -----	30	4	5	2	6	3	10
Maine -----	199	2	15	107	47	9	19
Maryland -----	223	1	36	20	149	7	10
Massachusetts -----	396	2	26	218	86	10	54
Michigan -----	277	13	86	18	108	29	23
Minnesota -----	377	23	123	96	56	55	24
Mississippi -----	320	27	91	26	74	34	68
Missouri -----	1 386	19	150	248	601	158	210
Montana -----	556	2	80	63	279	40	92
Nebraska -----	1 047	27	67	119	449	207	178
Nevada -----	156	3	23	20	76	11	23
New Hampshire -----	116	2	12	48	34	3	17
New Jersey -----	374	7	40	156	110	11	50
New Mexico -----	116	7	8	13	35	27	26
New York -----	980	8	20	387	439	24	102
North Carolina -----	321	19	131	47	75	15	34
North Dakota -----	722	24	99	226	200	86	87
Ohio -----	513	22	206	35	149	40	61
Oklahoma -----	524	19	108	86	163	71	77
Oregon -----	835	11	66	63	574	58	63
Pennsylvania -----	2 006	23	234	649	631	98	371
Rhode Island -----	83	2	5	27	37	—	12
South Carolina -----	291	8	77	42	117	14	33
South Dakota -----	262	19	76	24	73	39	31
Tennessee -----	477	19	143	39	147	73	56
Texas -----	2 266	77	328	291	804	141	625
Utah -----	329	6	40	38	188	21	36
Vermont -----	104	—	10	32	43	8	11
Virginia -----	129	66	20	5	16	10	12
Washington -----	1 157	11	95	108	785	47	111
West Virginia -----	350	30	66	43	137	21	53
Wisconsin -----	377	1	49	110	139	23	55
Wyoming -----	373	2	64	30	189	10	78

Table 18. Special District Governments by Type of Operation and Function: 1992

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

Function	Total ¹	Directly providing program or service with own employees	Indirectly providing program or service under contractual provisions	Constructing public facilities	Financing public facilities or services by issuing public debt
	1	2	3	4	5
All special district governments	31 555	14 437	7 196	5 297	7 377
Single-function districts	29 036	13 503	6 495	4 552	6 430
Education services:					
Education ²	757	30	11	81	266
Libraries	1 043	844	115	130	155
Social services:					
Hospitals	737	403	188	92	374
Health	584	354	130	44	43
Transportation:					
Highways	636	181	184	139	59
Air transportation	435	154	157	145	137
Other ³	235	94	56	76	85
Public safety:					
Fire protection	5 260	2 654	703	536	879
Environment and housing:					
Natural resources, total ⁴	6 228	2 360	1 927	549	430
Drainage and flood control	2 709	311	952	290	191
Irrigation	792	398	130	98	181
Soil and water conservation	2 428	1 592	734	127	20
Other natural resources	299	59	111	34	38
Parks and recreation	1 156	658	376	420	338
Housing and community development	3 470	2 037	547	568	919
Sewerage	1 710	769	420	496	750
Solid waste management	395	160	160	77	80
Utilities:					
Water supply	3 302	1 678	659	896	1 444
Other ⁵	461	279	176	114	181
Other functions:					
Cemeteries	1 628	626	403	80	42
Industrial development and mortgage credit	155	37	47	19	57
Other single-function districts	844	185	236	90	191
Multiple-function districts	2 519	934	701	745	947
Natural resources and water supply	131	63	49	46	39
Sewerage and water supply	1 344	506	246	362	534
Other multiple-function districts	1 044	365	406	337	374
Exhibit: Districts not reporting data on type of operation	7 687	-	-	-	-

¹Total number of special district governments, including governments not reporting detail by type of operation. Detail does not add to total since reporting governments may have more than one type of operation.

²Primarily school building authorities. The Chicago School Finance Authority, the educational facilities authorities in Florida, and the county education districts in Texas are also included here.

³Includes parking facilities and water transport and terminals.

⁴Functions within the "natural resources" category may overlap; see appendix B.

⁵Includes electric power, gas supply, and transit.

Table 19. Special District Governments by Revenue Powers and Function: 1992

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

Function	Total ¹	District-wide property taxes	Other taxes (sales, payroll, etc.) imposed by district	Special assessments	Service charges and sales	Grants, shared taxes, rentals, and reimbursements from other governments
	1	2	3	4	5	6
All special district governments	31 555	14 951	1 174	5 702	9 797	12 072
Single-function districts	29 036	13 489	1 071	4 905	8 526	11 226
Education services:						
Education ²	757	—	20	14	53	335
Libraries	1 043	932	154	68	230	626
Social services:						
Hospitals	737	428	45	65	301	256
Health	584	367	22	65	202	143
Transportation:						
Highways	636	260	96	142	42	146
Air transportation	435	161	14	32	163	271
Other ³	235	80	10	28	121	105
Public safety:						
Fire protection	5 260	4 552	111	611	486	1 138
Environment and housing:						
Natural resources, total ⁴	6 228	1 504	161	2 021	1 138	2 473
Drainage and flood control	2 709	620	59	1 189	85	242
Irrigation	792	488	21	391	198	124
Soil and water conservation	2 428	202	67	291	831	2 026
Other natural resources	299	194	14	150	24	81
Parks and recreation	1 156	964	57	202	421	557
Housing and community development	3 470	155	43	87	825	2 810
Sewerage	1 710	681	51	515	1 065	711
Solid waste management	395	71	23	118	196	163
Utilities:						
Water supply	3 302	1 475	99	644	2 260	861
Other ⁵	461	161	68	37	264	232
Other functions:						
Cemeteries	1 628	1 461	70	94	539	90
Industrial development and mortgage credit	155	15	3	14	84	89
Other single-function districts	844	222	24	148	136	220
Multiple-function districts	2 519	1 462	103	797	1 271	846
Natural resources and water supply	131	82	7	58	47	69
Sewerage and water supply	1 344	710	46	328	761	369
Other multiple-function districts	1 044	670	50	411	463	408
Exhibit: Districts not reporting data on revenue sources	7 687	—	—	—	—	—

¹Total number of special district governments, including governments not reporting detail by revenue source. Detail does not add to total since reporting governments may have more than one revenue source.

²Primarily school building authorities. The Chicago School Finance Authority, the educational facilities authorities in Florida, and the county education districts in Texas are also included here.

³Includes parking facilities and water transport and terminals.

⁴Functions within the "natural resources" category may overlap; see appendix B.

⁵Includes electric power, gas supply, and transit.

Table 20. Public School Systems by Type of Organization and State: 1992

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

Geographic area	All systems	Independent school district governments	Dependent public school systems					
			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	
United States	15 834	14 422	1 412	28	581	803	225	578
Alabama	129	129	—	—	—	—	—	—
Alaska	54	—	54	—	—	—	—	—
Arizona	240	228	12	21	11	22	22	—
Arkansas	321	321	—	—	—	—	—	—
California	1 132	1 078	54	—	54	—	—	—
Colorado	180	180	—	—	—	—	—	—
Connecticut	166	17	149	—	—	149	20	129
Delaware	19	19	—	—	—	—	—	—
District of Columbia	3	—	3	—	—	3	3	—
Florida	95	95	—	—	—	—	—	—
Georgia	183	183	—	—	—	—	—	—
Hawaii	1	—	1	1	—	—	—	—
Idaho	115	115	—	—	—	—	—	—
Illinois	985	985	—	—	—	—	—	—
Indiana	294	294	—	—	—	—	—	—
Iowa	441	441	—	—	—	—	—	—
Kansas	324	324	—	—	—	—	—	—
Kentucky	176	176	—	—	—	—	—	—
Louisiana	66	66	—	—	—	—	—	—
Maine	288	91	197	4	—	193	17	176
Maryland	40	—	40	—	39	1	1	—
Massachusetts	370	84	286	—	3	283	39	244
Michigan	585	585	—	—	—	—	—	—
Minnesota	458	458	—	—	—	—	—	—
Mississippi	177	173	4	—	4	—	—	—
Missouri	552	552	—	—	—	—	—	—
Montana	537	537	—	—	—	—	—	—
Nebraska	797	797	—	—	—	—	—	—
Nevada	17	17	—	—	—	—	—	—
New Hampshire	176	167	9	—	—	9	9	—
New Jersey	626	550	76	2	47	27	24	3
New Mexico	94	94	—	—	—	—	—	—
New York	748	713	35	—	27	8	8	—
North Carolina	191	—	191	—	191	—	—	—
North Dakota	275	275	—	—	—	—	—	—
Ohio	666	666	—	—	—	—	—	—
Oklahoma	605	605	—	—	—	—	—	—
Oregon	340	340	—	—	—	—	—	—
Pennsylvania	516	516	—	—	—	—	—	—
Rhode Island	37	3	34	—	—	34	8	26
South Carolina	91	91	—	—	—	—	—	—
South Dakota	180	180	—	—	—	—	—	—
Tennessee	140	14	126	—	93	33	33	—
Texas	1 100	1 100	—	—	—	—	—	—
Utah	40	40	—	—	—	—	—	—
Vermont	276	276	—	—	—	—	—	—
Virginia	135	—	135	—	94	41	41	—
Washington	296	296	—	—	—	—	—	—
West Virginia	55	55	—	—	—	—	—	—
Wisconsin	446	440	6	—	6	—	—	—
Wyoming	56	56	—	—	—	—	—	—

Table 21. Public School Systems by System Size and State: 1992

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

Geographic area	Independent school districts							
	All systems	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	15 834	14 422	455	917	6 200	3 261	3 361	181
Alabama	129	129	9	29	85	4	2	—
Alaska	54	—	—	—	—	—	—	—
Arizona	240	228	7	16	74	38	83	10
Arkansas	321	321	4	7	93	216	1	—
California	1 132	1 078	79	132	365	136	365	—
Colorado	180	180	16	10	85	64	5	—
Connecticut	166	17	—	—	10	2	5	—
Delaware	19	19	2	5	10	1	1	—
District of Columbia	3	—	—	—	—	—	—	—
Florida	95	95	31	16	19	1	28	—
Georgia	183	183	16	22	115	18	12	—
Hawaii	1	—	—	—	—	—	—	—
Idaho	115	115	3	14	54	30	14	—
Illinois	985	985	12	41	468	172	291	1
Indiana	294	294	11	34	184	58	7	—
Iowa	441	441	7	12	200	190	32	—
Kansas	324	324	6	16	185	97	20	—
Kentucky	176	176	7	34	105	26	4	—
Louisiana	66	66	21	30	15	—	—	—
Maine	288	91	—	5	52	9	22	2
Maryland	40	—	—	—	—	—	—	—
Massachusetts	370	84	—	—	23	10	49	1
Michigan	585	585	20	40	349	89	86	—
Minnesota	458	458	6	20	123	227	75	7
Mississippi	177	173	1	19	116	13	15	9
Missouri	552	552	12	24	183	237	96	—
Montana	537	537	1	3	60	146	315	12
Nebraska	797	797	3	10	76	206	476	16
Nevada	17	17	3	5	9	—	—	—
New Hampshire	176	167	—	3	43	29	76	15
New Jersey	626	550	4	25	230	92	176	22
New Mexico	94	94	5	11	53	19	6	—
New York	748	713	—	40	388	151	130	4
North Carolina	191	—	—	—	—	—	—	—
North Dakota	275	275	3	1	28	172	61	10
Ohio	666	666	12	45	469	88	51	1
Oklahoma	605	605	7	14	261	160	134	—
Oregon	340	340	6	15	93	44	149	33
Pennsylvania	516	516	8	49	368	67	23	1
Rhode Island	37	3	—	—	2	1	—	—
South Carolina	91	91	12	27	46	6	—	—
South Dakota	180	180	3	5	156	5	4	7
Tennessee	140	14	—	—	9	2	3	—
Texas	1 100	1 100	55	48	534	199	264	—
Utah	40	40	11	11	18	—	—	—
Vermont	276	276	—	1	16	78	149	30
Virginia	135	—	—	—	—	—	—	—
Washington	296	296	20	30	126	56	64	—
West Virginia	55	55	19	18	18	—	—	—
Wisconsin	446	440	9	20	251	100	60	—
Wyoming	56	56	4	10	33	2	7	—

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.

Dependent public school systems							Geographic area
System-size group							
Total	20 or more schools	10 to 19 schools	3 to 9 schools	2 schools	1 school	None ¹	
9	10	11	12	13	14	15	
1 412	114	187	563	111	359	66	United States
—	—	—	—	—	—	—	Alabama
54	7	9	18	16	4	—	Alaska
12	—	—	2	—	10	—	Arizona
—	—	—	—	—	—	—	Arkansas
54	—	—	29	17	6	1	California
—	—	—	—	—	—	—	Colorado
149	5	21	78	11	34	—	Connecticut
—	—	—	—	—	—	—	Delaware
3	1	—	—	—	2	—	District of Columbia
—	—	—	—	—	—	—	Florida
—	—	—	—	—	—	—	Georgia
1	1	—	—	—	—	—	Hawaii
—	—	—	—	—	—	—	Idaho
—	—	—	—	—	—	—	Illinois
—	—	—	—	—	—	—	Indiana
—	—	—	—	—	—	—	Iowa
—	—	—	—	—	—	—	Kansas
—	—	—	—	—	—	—	Kentucky
—	—	—	—	—	—	—	Louisiana
197	1	5	36	13	89	53	Maine
40	15	5	5	—	15	—	Maryland
286	8	29	147	28	65	9	Massachusetts
—	—	—	—	—	—	—	Michigan
—	—	—	—	—	—	—	Minnesota
4	—	—	—	—	4	—	Mississippi
—	—	—	—	—	—	—	Missouri
—	—	—	—	—	—	—	Montana
—	—	—	—	—	—	—	Nebraska
—	—	—	—	—	—	—	Nevada
9	1	2	6	—	—	—	New Hampshire
76	4	6	20	8	34	—	New Jersey
—	—	—	—	—	—	—	New Mexico
35	5	—	4	1	25	—	New York
191	29	42	60	2	58	—	North Carolina
—	—	—	—	—	—	—	North Dakota
—	—	—	—	—	—	—	Ohio
—	—	—	—	—	—	—	Oklahoma
—	—	—	—	—	—	—	Oregon
34	3	6	20	—	4	—	Pennsylvania
—	—	—	—	—	—	—	Rhode Island
—	—	—	—	—	—	—	South Carolina
126	12	30	70	5	8	1	South Dakota
—	—	—	—	—	—	—	Tennessee
—	—	—	—	—	—	—	Texas
—	—	—	—	—	—	—	Utah
135	22	32	68	10	1	—	Vermont
—	—	—	—	—	—	—	Virginia
—	—	—	—	—	—	—	Washington
—	—	—	—	—	—	—	West Virginia
6	—	—	—	—	—	—	Wisconsin
—	—	—	—	—	—	—	Wyoming

Table 22. Public School Systems by Enrollment Size and State: 1992

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

Geographic area	All systems	Independent school districts												
		Enrollment-size group												
		Total	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	13	14	
United States	15 834	14 422	15	38	122	470	869	1 750	3 426	2 396	2 017	1 636	1 452	181
Alabama	129	129	—	1	3	8	28	51	36	1	—	1	—	—
Alaska	54	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	240	228	—	3	2	16	14	23	51	26	18	31	34	10
Arkansas	321	321	—	—	1	2	11	24	67	107	73	36	—	—
California	1 132	1 078	3	4	31	119	131	134	193	129	119	121	94	—
Colorado	180	180	—	2	3	12	5	17	32	21	42	30	16	—
Connecticut	166	17	—	—	—	—	—	1	6	6	2	—	—	—
Delaware	19	19	—	—	—	3	4	6	3	1	—	—	2	—
District of Columbia	3	—	—	—	—	—	—	—	—	—	—	—	—	—
Florida	95	95	6	3	12	21	17	18	16	1	—	—	1	—
Georgia	183	183	—	4	5	15	27	58	59	7	6	2	—	—
Hawaii	1	—	—	—	—	—	—	—	—	—	—	—	—	—
Idaho	115	115	—	—	—	4	7	12	30	24	17	15	6	—
Illinois	985	985	1	1	2	21	41	102	259	237	179	104	37	1
Indiana	294	294	—	—	3	12	29	61	145	35	6	2	—	—
Iowa	441	441	—	—	1	5	9	20	83	140	136	46	1	—
Kansas	324	324	—	—	2	3	10	22	72	87	136	80	45	3
Kentucky	176	176	—	1	1	3	21	55	59	25	10	1	—	—
Louisiana	66	66	—	4	3	15	17	20	7	—	—	—	6	2
Maine	288	91	—	—	—	—	—	11	30	21	11	6	—	—
Maryland	40	—	—	—	—	—	—	—	—	—	—	—	—	—
Massachusetts	370	84	—	—	—	—	—	5	36	28	9	4	—	1
Michigan	585	585	1	—	5	21	47	112	224	95	32	17	31	—
Minnesota	458	458	—	—	3	9	16	39	96	116	116	48	7	7
Mississippi	177	173	—	—	1	4	21	51	75	10	2	—	—	9
Missouri	552	552	—	—	2	14	17	42	103	117	120	85	51	—
Montana	537	537	—	—	—	1	3	5	25	33	50	124	284	12
Nebraska	797	797	—	—	2	1	6	10	24	43	91	133	462	16
Nevada	17	17	1	—	1	—	3	4	4	1	2	1	—	—
New Hampshire	176	167	—	—	—	—	2	7	35	26	30	29	22	15
New Jersey	626	550	—	—	1	4	28	68	155	112	96	55	9	22
New Mexico	94	94	—	1	—	4	10	16	13	18	15	14	3	—
New York	748	713	—	—	—	6	58	143	280	113	61	29	19	4
North Carolina	191	—	—	—	—	—	—	—	—	—	—	—	—	—
North Dakota	275	275	—	—	—	2	2	5	5	21	27	96	76	10
Ohio	666	666	3	3	13	52	131	304	127	27	58	2	3	1
Oklahoma	605	605	—	—	2	7	10	16	73	100	168	149	53	—
Oregon	340	340	—	1	1	6	20	28	52	44	36	54	65	33
Pennsylvania	516	516	1	—	1	9	53	164	237	41	5	3	—	1
Rhode Island	37	3	—	—	—	—	—	1	2	—	—	—	—	—
South Carolina	91	91	—	1	3	14	20	22	25	6	—	—	—	—
South Dakota	180	180	—	—	—	2	—	9	15	29	53	57	8	7
Tennessee	140	14	—	—	—	—	—	1	9	2	1	1	—	—
Texas	1 100	1 100	2	5	22	49	67	124	231	210	171	154	65	—
Utah	40	40	—	—	—	—	—	—	9	3	1	2	—	—
Vermont	276	276	—	3	2	7	6	7	17	40	58	75	55	30
Virginia	135	—	—	—	—	—	—	—	—	—	—	—	—	—
Washington	296	296	—	—	3	21	21	34	58	50	36	39	34	—
West Virginia	55	55	—	—	1	7	17	13	17	—	—	—	—	—
Wisconsin	446	440	—	1	—	8	17	47	135	131	71	22	4	—
Wyoming	56	56	—	—	—	2	2	10	17	12	9	3	1	—

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.

Dependent public school systems													Geographic area
Enrollment-size group													
Total	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	
15	16	17	18	19	20	21	22	23	24	25	26	27	
1 412	7	10	19	93	164	302	313	140	120	103	63	66	United States
—	—	—	—	—	—	—	—	—	—	—	—	—	Alabama
54	—	—	1	1	3	3	5	8	18	13	2	—	Alaska
12	—	—	—	—	—	—	—	1	2	—	7	—	Arizona
—	—	—	—	—	—	—	—	—	—	—	—	—	Arkansas
54	—	—	—	—	1	3	6	13	11	9	10	1	California
—	—	—	—	—	—	—	—	—	—	—	—	—	Colorado
149	—	—	1	4	18	37	43	17	17	11	1	—	Connecticut
—	—	—	—	—	—	—	—	—	—	—	—	—	Delaware
3	—	1	—	1	—	—	—	—	—	—	—	—	District of Columbia
—	—	—	—	—	—	—	—	—	—	—	—	—	Florida
—	—	—	—	—	—	—	—	—	—	—	—	—	Georgia
1	1	—	—	—	—	—	—	—	—	—	—	—	Hawaii
—	—	—	—	—	—	—	—	—	—	—	—	—	Idaho
—	—	—	—	—	—	—	—	—	—	—	—	—	Illinois
—	—	—	—	—	—	—	—	—	—	—	—	—	Indiana
—	—	—	—	—	—	—	—	—	—	—	—	—	Iowa
—	—	—	—	—	—	—	—	—	—	—	—	—	Kansas
—	—	—	—	—	—	—	—	—	—	—	—	—	Kentucky
—	—	—	—	—	—	—	—	—	—	—	—	—	Louisiana
197	—	—	—	—	2	8	25	12	26	42	29	53	Maine
40	3	2	3	12	4	11	3	2	—	—	—	—	Maryland
286	—	1	—	9	22	65	77	45	30	21	7	9	Massachusetts
—	—	—	—	—	—	—	—	—	—	—	—	—	Michigan
—	—	—	—	—	—	—	—	—	—	—	—	—	Minnesota
4	—	—	—	—	—	—	—	1	3	—	—	—	Mississippi
—	—	—	—	—	—	—	—	—	—	—	—	—	Missouri
—	—	—	—	—	—	—	—	—	—	—	—	—	Montana
—	—	—	—	—	—	—	—	—	—	—	—	—	Nebraska
—	—	—	—	—	—	—	—	—	—	—	—	—	Nevada
9	—	—	—	2	—	3	4	—	—	—	—	—	New Hampshire
—	—	—	—	—	—	—	—	—	—	—	—	—	New Jersey
76	—	—	1	9	12	10	13	10	7	5	6	—	New Mexico
—	—	—	—	—	—	—	—	—	—	—	—	—	New York
35	1	1	2	7	7	10	7	—	—	—	—	—	North Carolina
191	—	2	3	26	35	62	50	12	—	1	—	—	North Dakota
—	—	—	—	—	—	—	—	—	—	—	—	—	Ohio
—	—	—	—	—	—	—	—	—	—	—	—	—	Oklahoma
—	—	—	—	—	—	—	—	—	—	—	—	—	Oregon
—	—	—	—	—	—	—	—	—	—	—	—	—	Pennsylvania
34	—	—	—	2	5	13	9	2	2	1	—	—	Rhode Island
—	—	—	—	—	—	—	—	—	—	—	—	—	South Carolina
—	—	—	—	—	—	—	—	—	—	—	—	—	South Dakota
126	1	2	1	10	26	41	32	9	2	—	—	—	Tennessee
—	—	—	—	—	—	—	—	—	—	—	—	—	Texas
—	—	—	—	—	—	—	—	—	—	—	—	—	Utah
—	—	—	—	—	—	—	—	—	—	—	—	—	Vermont
135	1	1	7	10	29	36	38	9	2	—	—	—	Virginia
—	—	—	—	—	—	—	—	—	—	—	—	—	Washington
—	—	—	—	—	—	—	—	—	—	—	—	—	West Virginia
6	—	—	—	—	—	—	—	—	—	—	—	—	Wisconsin
—	—	—	—	—	—	—	—	—	—	—	—	—	Wyoming

Table 23. Public School Systems by Grade Coverage and State: 1992

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

Geographic area	Independent school districts						
	Grades provided ¹						
	All systems	Total	Elementary grades only	Secondary grades only	Elementary and secondary grades	Vocational, special, or college grades only	None ²
United States	15 834	14 422	3 317	612	9 830	482	181
Alabama	129	129	1	—	128	—	—
Alaska	54	—	—	—	—	—	—
Arizona	240	228	109	16	84	9	10
Arkansas	321	321	1	—	320	—	—
California	1 132	1 078	618	107	282	71	—
Colorado	180	180	1	—	175	4	—
Connecticut	166	17	—	8	8	—	—
Delaware	19	19	1	4	15	—	—
District of Columbia	3	—	—	—	—	—	—
Florida	95	95	—	—	67	28	—
Georgia	183	183	7	—	176	—	—
Hawaii	1	—	—	—	—	—	—
Idaho	115	115	8	—	105	2	—
Illinois	985	985	413	112	421	38	1
Indiana	294	294	1	—	292	1	—
Iowa	441	441	48	3	375	15	—
Kansas	324	324	—	—	304	20	—
Kentucky	176	176	4	—	172	—	—
Louisiana	66	66	—	—	66	—	—
Maine	288	91	17	5	63	4	2
Maryland	40	—	—	—	—	—	—
Massachusetts	370	84	5	37	39	2	1
Michigan	585	585	36	1	522	26	—
Minnesota	458	458	57	11	356	27	7
Mississippi	177	173	—	—	149	15	9
Missouri	552	552	89	—	453	10	—
Montana	537	537	343	164	16	2	12
Nebraska	797	797	458	21	278	24	16
Nevada	17	17	1	—	16	—	—
New Hampshire	176	167	84	6	62	—	15
New Jersey	626	550	287	49	191	1	22
New Mexico	94	94	—	—	88	6	—
New York	748	713	42	9	658	—	4
North Carolina	191	—	—	—	—	—	—
North Dakota	275	275	57	5	203	—	10
Ohio	666	666	1	1	611	52	1
Oklahoma	605	605	135	—	442	28	—
Oregon	340	340	118	21	155	13	33
Pennsylvania	516	516	2	—	497	16	1
Rhode Island	37	3	—	—	3	—	—
South Carolina	91	91	—	—	91	—	—
South Dakota	180	180	8	—	165	—	7
Tennessee	140	14	3	—	11	—	—
Texas	1 100	1 100	79	—	972	49	—
Utah	40	40	—	—	40	—	—
Vermont	276	276	185	21	40	—	30
Virginia	135	—	—	—	—	—	—
Washington	296	296	49	—	247	—	—
West Virginia	55	55	—	—	55	—	—
Wisconsin	446	440	47	11	370	12	—
Wyoming	56	56	2	—	47	7	—

¹Systems that provide vocational, special, or college-grade education in addition to elementary and/or secondary grades are shown under "secondary grades only" or "Elementary and secondary grades," as appropriate.

²Includes 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.

Dependent public school systems						Geographic area
Grades provided ¹						
Total	Elementary grades only	Secondary grades only	Elementary and secondary grades	Vocational, special, or college grades only	None ²	
8	9	10	11	12	13	
1 412	267	18	855	204	66	United States
—	—	—	—	—	—	Alabama
54	—	—	54	—	—	Alaska
12	3	—	4	5	—	Arizona
—	—	—	—	—	—	Arkansas
54	—	—	—	53	1	California
—	—	—	—	—	—	Colorado
149	44	—	105	—	—	Connecticut
—	—	—	—	—	—	Delaware
3	—	—	1	2	—	District of Columbia
—	—	—	—	—	—	Florida
—	—	—	—	—	—	Georgia
1	—	—	1	—	—	Hawaii
—	—	—	—	—	—	Idaho
—	—	—	—	—	—	Illinois
—	—	—	—	—	—	Indiana
—	—	—	—	—	—	Iowa
—	—	—	—	—	—	Kansas
—	—	—	—	—	—	Kentucky
—	—	—	—	—	—	Louisiana
197	94	—	50	—	53	Maine
—	—	—	—	—	—	Maryland
40	—	—	24	16	—	Massachusetts
286	99	2	176	—	9	Michigan
—	—	—	—	—	—	Minnesota
—	—	—	—	—	—	Mississippi
4	—	4	—	—	—	Missouri
—	—	—	—	—	—	Montana
—	—	—	—	—	—	Nebraska
—	—	—	—	—	—	Nevada
9	—	—	9	—	—	New Hampshire
—	—	—	—	—	—	New Jersey
76	9	12	19	34	—	New Mexico
—	—	—	—	—	—	New York
35	—	—	5	30	—	North Carolina
191	—	—	133	58	—	North Dakota
—	—	—	—	—	—	Ohio
—	—	—	—	—	—	Oklahoma
—	—	—	—	—	—	Oregon
—	—	—	—	—	—	Pennsylvania
34	4	—	30	—	—	Rhode Island
—	—	—	—	—	—	South Carolina
—	—	—	—	—	—	South Dakota
126	12	—	113	—	1	Tennessee
—	—	—	—	—	—	Texas
—	—	—	—	—	—	Utah
—	—	—	—	—	—	Vermont
135	2	—	131	—	2	Virginia
—	—	—	—	—	—	Washington
—	—	—	—	—	—	West Virginia
6	—	—	—	6	—	Wisconsin
—	—	—	—	—	—	Wyoming

Table 24. Public School Systems by Area Served and State: 1992

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

Geographic area	Independent school districts									
	All systems	Coterminous with other geographic areas					Noncoterminous with other geographic areas			Exhibit: Systems overlying a city of 50,000 or more population
		Total	Total	1 county	1 municipality, town, or township	2 or more county areas	Total	Within 1 county	Within 2 or more county areas	
United States	15 834	14 422	2 874	881	1 671	322	11 547	7 486	4 061	1 039
Alabama	129	129	91	45	45	1	38	32	6	6
Alaska	54	—	—	—	—	—	—	—	—	—
Arizona	240	228	29	12	15	2	199	194	5	38
Arkansas	321	321	10	—	8	2	311	199	112	7
California	1 132	1 078	129	11	105	13	949	836	113	283
Colorado	180	180	22	9	9	4	158	108	50	16
Connecticut	166	17	4	—	4	1	13	11	2	—
Delaware	19	19	5	4	3	—	14	11	3	3
District of Columbia	3	—	—	—	—	—	—	—	—	—
Florida	95	95	95	78	—	17	—	—	—	32
Georgia	183	183	163	142	19	2	20	17	3	9
Hawaii	1	—	—	—	—	—	—	—	—	—
Idaho	115	115	15	7	2	6	99	52	47	3
Illinois	985	985	83	3	51	29	902	567	335	72
Indiana	294	294	60	13	46	—	234	198	36	19
Iowa	441	441	22	2	16	4	419	143	276	24
Kansas	324	324	39	13	8	18	285	106	179	21
Kentucky	176	176	162	146	16	—	14	10	4	2
Louisiana	66	66	65	62	3	—	1	1	—	8
Maine	288	91	12	—	10	2	79	60	19	1
Maryland	40	—	—	—	—	—	—	—	—	—
Massachusetts	370	84	5	—	1	4	79	60	19	12
Michigan	585	585	99	10	77	12	486	245	241	64
Minnesota	458	458	33	4	7	22	425	171	254	19
Mississippi	177	173	80	54	12	14	93	85	8	4
Missouri	552	552	27	2	10	15	525	266	259	23
Montana	537	47	16	2	27	4	490	440	50	7
Nebraska	797	797	62	5	27	30	735	477	258	11
Nevada	17	17	17	—	—	—	—	—	—	3
New Hampshire	176	167	119	—	117	2	48	38	10	—
New Jersey	626	550	455	2	453	—	95	91	4	17
New Mexico	94	94	15	6	7	2	79	60	19	5
New York	748	713	99	—	89	10	614	396	218	17
North Carolina	191	—	—	—	—	—	—	—	—	—
North Dakota	275	275	24	2	17	5	251	124	127	1
Ohio	666	666	114	13	92	9	552	288	264	48
Oklahoma	605	605	37	2	23	12	568	333	235	31
Oregon	340	340	59	26	22	11	281	211	70	22
Pennsylvania	516	516	73	11	57	5	443	361	82	25
Rhode Island	37	3	—	—	—	—	3	2	1	—
South Carolina	91	91	27	24	3	—	64	56	8	7
South Dakota	180	180	14	6	—	8	166	69	97	3
Tennessee	140	14	2	—	2	—	12	12	—	—
Texas	1 100	1 100	87	43	21	23	1 013	653	360	119
Utah	40	40	27	22	5	—	13	13	—	6
Vermont	276	276	229	—	227	2	47	42	5	—
Virginia	135	—	—	—	—	—	—	—	—	—
Washington	296	296	19	1	13	5	277	214	63	17
West Virginia	55	55	55	55	—	—	—	—	—	2
Wisconsin	446	440	28	2	17	9	412	200	212	28
Wyoming	56	56	15	11	1	3	41	34	7	4

Dependent public school systems									Geographic area
Total	Coterminous with other local geographic areas				Noncoterminous with other local geographic areas			Exhibit: Systems overlying a city of 50,000 or more population	
	Total	1 county	1 municipality, town, or township	2 or more county areas	Total	Within 1 county	Within 2 or more county areas		
11	12	13	14	15	16	17	18	19	
1 412	1 383	496	841	46	29	9	20	173	United States
—	—	—	—	—	—	—	—	—	Alabama
54	46	15	30	1	8	8	—	1	Alaska
12	12	12	—	—	—	—	—	3	Arizona
—	—	—	—	—	—	—	—	—	Arkansas
54	54	54	—	—	—	—	—	23	California
—	—	—	—	—	—	—	—	—	Colorado
149	149	—	149	—	—	—	—	19	Connecticut
—	—	—	—	—	—	—	—	—	Delaware
3	3	—	3	—	—	—	—	3	District of Columbia
—	—	—	—	—	—	—	—	—	Florida
—	—	—	—	—	—	—	—	—	Georgia
1	1	—	—	1	—	—	—	1	Hawaii
—	—	—	—	—	—	—	—	—	Idaho
—	—	—	—	—	—	—	—	—	Illinois
—	—	—	—	—	—	—	—	—	Indiana
—	—	—	—	—	—	—	—	—	Iowa
—	—	—	—	—	—	—	—	—	Kansas
—	—	—	—	—	—	—	—	—	Kentucky
—	—	—	—	—	—	—	—	—	Louisiana
197	196	—	196	—	1	1	—	2	Maine
—	—	—	—	—	—	—	—	—	Maryland
40	40	36	1	3	—	—	—	4	Maryland
286	284	2	282	—	2	—	2	19	Massachusetts
—	—	—	—	—	—	—	—	—	Michigan
—	—	—	—	—	—	—	—	—	Minnesota
4	4	3	—	1	—	—	—	1	Mississippi
—	—	—	—	—	—	—	—	—	Missouri
—	—	—	—	—	—	—	—	—	Montana
—	—	—	—	—	—	—	—	—	Nebraska
—	—	—	—	—	—	—	—	—	Nevada
9	9	—	9	—	—	—	—	2	New Hampshire
—	—	—	—	—	—	—	—	—	New Jersey
76	76	44	29	3	—	—	—	27	New Jersey
—	—	—	—	—	—	—	—	—	New Mexico
35	31	15	6	10	4	—	4	15	New York
191	180	125	29	26	11	—	11	27	North Carolina
—	—	—	—	—	—	—	—	—	North Dakota
—	—	—	—	—	—	—	—	—	Ohio
—	—	—	—	—	—	—	—	—	Oklahoma
—	—	—	—	—	—	—	—	—	Oregon
—	—	—	—	—	—	—	—	—	Pennsylvania
34	34	—	34	—	—	—	—	5	Rhode Island
—	—	—	—	—	—	—	—	—	South Carolina
—	—	—	—	—	—	—	—	—	South Dakota
126	123	91	32	—	3	—	3	8	Tennessee
—	—	—	—	—	—	—	—	—	Texas
—	—	—	—	—	—	—	—	—	Utah
—	—	—	—	—	—	—	—	—	Vermont
135	135	93	41	1	—	—	—	13	Virginia
—	—	—	—	—	—	—	—	—	Washington
—	—	—	—	—	—	—	—	—	West Virginia
6	6	6	—	—	—	—	—	—	Wisconsin
—	—	—	—	—	—	—	—	—	Wyoming

Table 25. Public Schools by System Size and State: 1992

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

Geographic area	Operated by independent school districts						
	Total schools	System-size group					
		Total	20 or more schools	10 to 19 schools	3 to 9 schools	2 schools	1 school
		1	2	3	4	5	6
United States	84 113	71 685	20 894	12 017	28 860	6 534	3 380
Alabama	1 294	1 294	427	386	471	8	2
Alaska	496	—	—	—	—	—	—
Arizona	1 063	1 041	304	232	342	76	87
Arkansas	1 084	1 084	135	84	432	432	1
California	7 935	7 799	3 412	1 827	1 923	272	365
Colorado	1 340	1 340	707	132	368	128	5
Connecticut	959	55	—	—	46	4	5
Delaware	173	173	53	68	49	2	1
District of Columbia	183	—	—	—	—	—	—
Florida	2 544	2 544	2 184	219	111	2	28
Georgia	1 717	1 717	791	300	578	36	12
Hawaii	235	—	—	—	—	—	—
Idaho	583	583	89	174	246	60	14
Illinois	4 126	4 126	959	516	2 016	344	291
Indiana	1 877	1 877	406	445	903	116	7
Iowa	1 600	1 600	223	142	823	380	32
Kansas	1 497	1 497	290	199	794	194	20
Kentucky	1 400	1 400	347	440	557	52	4
Louisiana	1 456	1 456	971	389	96	—	—
Maine	742	388	—	55	293	18	22
Maryland	1 238	—	—	—	—	—	—
Massachusetts	1 838	199	—	—	130	20	49
Michigan	3 282	3 282	835	515	1 668	178	86
Minnesota	1 556	1 556	220	253	554	454	75
Mississippi	976	972	57	260	614	26	15
Missouri	2 161	2 161	490	287	814	474	96
Montana	917	917	28	47	229	294	319
Nebraska	1 486	1 486	152	130	313	412	479
Nevada	353	353	247	62	44	—	—
New Hampshire	443	365	—	33	198	58	76
New Jersey	2 275	1 924	159	302	1 103	184	176
New Mexico	679	679	228	156	251	38	6
New York	4 012	2 777	—	507	1 834	304	132
North Carolina	1 984	—	—	—	—	—	—
North Dakota	611	611	64	18	121	344	64
Ohio	3 748	3 748	662	574	2 285	176	51
Oklahoma	1 859	1 859	298	173	934	320	134
Oregon	1 211	1 211	275	216	477	92	151
Pennsylvania	3 128	3 128	468	609	1 892	136	23
Rhode Island	299	12	—	—	10	2	—
South Carolina	1 081	1 081	459	377	233	12	—
South Dakota	782	782	84	61	623	10	4
Tennessee	1 543	43	—	—	36	4	3
Texas	6 052	6 052	2 494	606	2 290	398	264
Utah	714	714	478	146	90	—	—
Vermont	396	396	—	11	77	158	150
Virginia	1 782	—	—	—	—	—	—
Washington	1 936	1 936	749	418	593	112	64
West Virginia	1 015	1 015	647	253	115	—	—
Wisconsin	2 030	2 030	385	268	1 117	200	60
Wyoming	422	422	117	127	167	4	7

Operated by dependent public school systems						Geographic area
System-size group						
Total	20 or more schools	10 to 19 schools	3 to 9 schools	2 schools	1 school	
8	9	10	11	12	13	
12 428	6 304	2 512	3 029	224	359	United States
—	—	—	—	—	—	Alabama
496	242	113	105	32	4	Alaska
22	—	—	12	—	10	Arizona
—	—	—	—	—	—	Arkansas
136	—	—	94	36	6	California
—	—	—	—	—	—	Colorado
904	158	282	408	22	34	Connecticut
—	—	—	—	—	—	Delaware
183	181	—	—	—	2	District of Columbia
—	—	—	—	—	—	Florida
—	—	—	—	—	—	Georgia
235	235	—	—	—	—	Hawaii
—	—	—	—	—	—	Idaho
—	—	—	—	—	—	Illinois
—	—	—	—	—	—	Indiana
—	—	—	—	—	—	Iowa
—	—	—	—	—	—	Kansas
—	—	—	—	—	—	Kentucky
—	—	—	—	—	—	Louisiana
354	20	55	164	26	89	Maine
—	—	—	—	—	—	Maryland
1 238	1 118	67	38	—	15	Massachusetts
1 639	355	385	778	56	65	Michigan
—	—	—	—	—	—	Minnesota
—	—	—	—	—	—	Mississippi
4	—	—	—	—	4	Missouri
—	—	—	—	—	—	Montana
—	—	—	—	—	—	Nebraska
—	—	—	—	—	—	Nevada
78	21	27	30	—	—	New Hampshire
—	—	—	—	—	—	New Jersey
351	116	83	102	16	34	New Mexico
—	—	—	—	—	—	New York
1 235	1 192	—	16	2	25	North Carolina
1 984	998	551	373	4	58	North Dakota
—	—	—	—	—	—	Ohio
—	—	—	—	—	—	Oklahoma
—	—	—	—	—	—	Oregon
—	—	—	—	—	—	Pennsylvania
287	84	77	122	—	4	Rhode Island
—	—	—	—	—	—	South Carolina
—	—	—	—	—	—	South Dakota
1 500	648	406	428	10	8	Tennessee
—	—	—	—	—	—	Texas
—	—	—	—	—	—	Utah
—	—	—	—	—	—	Vermont
1 782	936	466	359	20	1	Virginia
—	—	—	—	—	—	Washington
—	—	—	—	—	—	West Virginia
—	—	—	—	—	—	Wisconsin
—	—	—	—	—	—	Wyoming

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Table 26. Local Governments and Public School Systems Inside and Outside Metropolitan Areas by Type and State: 1992

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

Geographic area	Number of local governments								Exhibit: Dependent public school systems ³
	Population ¹	General purpose governments					Special purpose governments		
		Total	County ²	Subcounty			School district	Special district	
				Total	Municipal	Town or township			
1	2	3	4	5	6	7	8	9	
United States	248 711 683	84 955	3 043	35 935	19 279	16 656	14 422	31 555	1 412
Inside MA's	194 758 849	33 004	740	12 657	7 590	5 067	5 993	13 614	778
Outside MA's	53 952 834	51 951	2 303	23 278	11 689	11 589	8 429	17 941	634
Alabama	4 040 587	1 121	67	438	438	—	129	487	—
Inside MA's	2 872 200	518	24	201	201	—	60	233	—
Outside MA's	1 168 387	603	43	237	237	—	69	254	—
Alaska	552 035	174	12	148	148	—	—	14	54
Inside MA's	226 338	4	—	1	1	—	—	3	2
Outside MA's	325 697	170	12	147	147	—	—	11	52
Arizona	3 665 228	590	15	86	86	—	228	261	12
Inside MA's	2 895 876	210	3	32	32	—	82	93	5
Outside MA's	769 352	380	12	54	54	—	146	168	7
Arkansas	2 350 725	1 446	75	489	489	—	321	561	—
Inside MA's	1 053 967	381	12	107	107	—	64	198	—
Outside MA's	1 296 758	1 065	63	382	382	—	257	363	—
California	29 760 021	4 392	57	460	460	—	1 078	2 797	54
Inside MA's	28 493 466	3 267	31	393	393	—	830	2 013	31
Outside MA's	1 266 555	1 125	26	67	67	—	248	784	23
Colorado	3 294 394	1 760	62	266	266	—	180	1 252	—
Inside MA's	2 701 879	738	11	87	87	—	55	585	—
Outside MA's	592 515	1 022	51	179	179	—	125	667	—
Connecticut	3 287 116	563	—	178	29	149	17	368	149
Inside MA's	3 010 499	447	—	134	25	109	11	302	117
Outside MA's	276 617	116	—	44	4	40	6	66	32
Delaware	666 168	275	3	57	57	—	19	196	—
Inside MA's	441 946	43	1	13	13	—	6	23	—
Outside MA's	224 222	232	2	44	44	—	13	173	—
District of Columbia	606 900	2	—	1	1	—	—	1	3
Inside MA's	606 900	2	—	1	1	—	—	1	3
Outside MA's	—	—	—	—	—	—	—	—	—
Florida	12 937 926	1 013	66	390	390	—	95	462	—
Inside MA's	11 786 778	709	33	281	281	—	55	340	—
Outside MA's	1 151 148	304	33	109	109	—	40	122	—
Georgia	6 478 216	1 297	157	536	536	—	183	421	—
Inside MA's	4 237 340	390	38	156	156	—	48	148	—
Outside MA's	2 240 876	907	119	380	380	—	135	273	—
Hawaii⁴	1 108 099	20	3	1	1	—	—	16	1
Inside MA's	836 231	4	—	1	1	—	—	3	1
Outside MA's	271 868	16	3	—	—	—	—	13	—
Idaho	1 006 749	1 086	44	199	199	—	115	728	—
Inside MA's	205 775	43	1	5	5	—	3	34	—
Outside MA's	800 974	1 043	43	194	194	—	112	694	—
Illinois	11 430 602	6 722	102	2 715	1 282	1 433	985	2 920	—
Inside MA's	9 449 910	2 874	26	1 006	553	453	527	1 315	—
Outside MA's	1 980 692	3 848	76	1 709	729	980	458	1 605	—
Indiana	5 544 159	2 898	91	1 574	566	1 008	294	939	—
Inside MA's	3 962 827	1 293	35	655	255	400	149	454	—
Outside MA's	1 581 332	1 605	56	919	311	608	145	485	—
Iowa	2 776 755	1 880	99	952	952	—	441	388	—
Inside MA's	1 222 711	323	11	155	155	—	77	80	—
Outside MA's	1 554 044	1 557	88	797	797	—	364	308	—
Kansas	2 477 574	3 891	105	1 980	627	1 353	324	1 482	—
Inside MA's	1 337 460	563	11	245	97	148	63	244	—
Outside MA's	1 140 114	3 328	94	1 735	530	1 205	261	1 238	—
Kentucky	3 685 296	1 320	119	435	435	—	176	590	—
Inside MA's	1 713 911	389	18	184	184	—	37	150	—
Outside MA's	1 971 385	931	101	251	251	—	139	440	—
Louisiana	4 219 973	458	61	301	301	—	66	30	—
Inside MA's	2 994 399	152	18	97	97	—	22	15	—
Outside MA's	1 225 574	306	43	204	204	—	44	15	—
Maine	1 227 928	796	16	490	22	468	91	199	197
Inside MA's	659 582	230	4	129	10	119	24	73	50
Outside MA's	568 346	566	12	361	12	349	67	126	147
Maryland	4 781 468	401	23	155	155	—	—	223	40
Inside MA's	4 438 887	197	14	104	104	—	—	79	29
Outside MA's	342 581	204	9	51	51	—	—	144	11
Massachusetts	6 016 425	843	12	351	39	312	84	396	286
Inside MA's	5 742 077	713	9	302	39	263	70	332	248
Outside MA's	274 348	130	3	49	—	49	14	64	38

See footnotes at end of table.

Table 26. Local Governments and Public School Systems Inside and Outside Metropolitan Areas by Type and State: 1992—Con.

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

Geographic area	Number of local governments								Exhibit: Dependent public school systems ³
	Population ¹	General purpose governments					Special purpose governments		
		Total	County ²	Subcounty			School district	Special district	
				Total	Municipal	Town or township			
1	2	3	4	5	6	7	8	9	
Michigan	9 295 297	2 721	83	1 776	534	1 242	585	277	—
Inside MA's	7 714 963	1 250	27	764	296	468	328	131	—
Outside MA's	1 580 334	1 471	56	1 012	238	774	257	146	—
Minnesota	4 375 099	3 579	87	2 657	854	1 803	458	377	—
Inside MA's	2 992 397	860	17	593	264	329	129	121	—
Outside MA's	1 382 702	2 719	70	2 064	590	1 474	329	256	—
Mississippi	2 573 216	869	82	294	294	—	173	320	4
Inside MA's	786 424	105	8	37	37	—	22	38	1
Outside MA's	1 786 792	764	74	257	257	—	151	282	3
Missouri	5 117 073	3 309	114	1 257	933	324	552	1 386	—
Inside MA's	3 402 097	869	17	306	306	—	141	405	—
Outside MA's	1 714 976	2 440	97	951	627	324	411	981	—
Montana	799 013	1 275	54	128	128	—	537	556	—
Inside MA's	191 110	93	2	7	7	—	34	50	—
Outside MA's	607 903	1 182	52	121	121	—	503	506	—
Nebraska	1 578 385	2 923	93	986	534	452	797	1 047	—
Inside MA's	766 017	299	5	41	36	5	43	210	—
Outside MA's	812 368	2 624	88	945	498	447	754	837	—
Nevada	1 201 833	207	16	18	18	—	17	156	—
Inside MA's	996 126	42	2	7	7	—	2	31	—
Outside MA's	205 707	165	14	11	11	—	15	125	—
New Hampshire	1 109 252	527	10	234	13	221	167	116	9
Inside MA's	686 151	182	3	81	6	75	62	36	6
Outside MA's	423 101	345	7	153	7	146	105	80	3
New Jersey	7 730 188	1 512	21	567	320	247	550	374	76
Inside MA's	7 730 188	1 512	21	567	320	247	550	374	76
Outside MA's	—	—	—	—	—	—	—	—	—
New Mexico	1 515 069	341	33	98	98	—	94	116	—
Inside MA's	796 449	50	5	14	14	—	12	19	—
Outside MA's	718 620	291	28	84	84	—	82	97	—
New York	17 990 455	3 298	57	1 548	619	929	713	980	35
Inside MA's	16 385 792	2 005	31	871	412	459	487	616	26
Outside MA's	1 604 663	1 293	26	677	207	470	226	364	9
North Carolina	6 628 637	937	100	516	516	—	—	321	191
Inside MA's	3 839 263	282	28	161	161	—	—	93	59
Outside MA's	2 789 374	655	72	355	355	—	—	228	132
North Dakota	638 800	2 764	53	1 714	364	1 350	275	722	—
Inside MA's	257 388	305	4	178	45	133	40	83	—
Outside MA's	381 412	2 459	49	1 536	319	1 217	235	639	—
Ohio	10 847 115	3 523	88	2 256	942	1 314	666	513	—
Inside MA's	8 747 549	1 862	41	1 136	551	585	422	263	—
Outside MA's	2 099 566	1 661	47	1 120	391	729	244	250	—
Oklahoma	3 145 585	1 794	77	588	588	—	605	524	—
Inside MA's	1 946 478	521	16	184	184	—	188	133	—
Outside MA's	1 199 107	1 273	61	404	404	—	417	391	—
Oregon	2 842 321	1 450	36	239	239	—	340	835	—
Inside MA's	1 947 167	467	8	88	88	—	139	232	—
Outside MA's	895 154	983	28	151	151	—	201	603	—
Pennsylvania	11 881 643	5 158	66	2 570	1 022	1 548	516	2 006	—
Inside MA's	10 117 382	3 384	33	1 592	705	887	382	1 377	—
Outside MA's	1 764 261	1 774	33	978	317	661	134	629	—
Rhode Island	1 003 464	125	—	39	8	31	3	83	34
Inside MA's	916 270	112	—	33	7	26	3	76	28
Outside MA's	87 194	13	—	6	1	5	—	7	6
South Carolina	3 486 703	697	46	269	269	—	91	291	—
Inside MA's	2 113 044	303	12	108	108	—	35	148	—
Outside MA's	1 373 659	394	34	161	161	—	56	143	—
South Dakota	696 004	1 785	64	1 279	310	969	180	262	—
Inside MA's	205 152	99	2	61	19	42	12	24	—
Outside MA's	490 852	1 686	62	1 218	291	927	168	238	—
Tennessee	4 877 185	923	93	339	339	—	14	477	126
Inside MA's	3 300 009	326	26	116	116	—	3	181	40
Outside MA's	1 577 176	597	67	223	223	—	11	296	86
Texas	16 986 510	4 791	254	1 171	1 171	—	1 100	2 266	—
Inside MA's	13 969 088	2 374	54	576	576	—	437	1 307	—
Outside MA's	3 017 422	2 417	200	595	595	—	663	959	—

See footnotes at end of table.

Table 26. Local Governments and Public School Systems Inside and Outside Metropolitan Areas by Type and State: 1992—Con.

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

Geographic area	Population ¹	Number of local governments							Exhibit: Dependent public school systems ³	
		Total	General purpose governments					Special purpose governments		
			County ²	Subcounty			School district	Special district		
				Total	Municipal	Town or township				
1	2	3	4	5	6	7	8	9		
Utah	1 722 850	626	29	228	228	—	40	329	—	
Inside MA's	1 362 418	204	5	68	68	—	11	120	—	
Outside MA's	360 432	422	24	160	160	—	29	209	—	
Vermont	562 758	681	14	287	50	237	276	104	—	
Inside MA's	131 761	55	1	19	5	14	20	15	—	
Outside MA's	430 997	626	13	268	45	223	256	89	—	
Virginia	6 187 358	454	95	230	230	—	—	129	135	
Inside MA's	4 500 073	151	29	65	65	—	—	57	52	
Outside MA's	1 687 285	303	66	165	165	—	—	72	83	
Washington	4 866 692	1 760	39	268	268	—	296	1 157	—	
Inside MA's	3 976 186	739	11	126	126	—	116	486	—	
Outside MA's	890 506	1 021	28	142	142	—	180	671	—	
West Virginia	1 793 477	691	55	231	231	—	55	350	—	
Inside MA's	658 173	174	11	55	55	—	11	97	—	
Outside MA's	1 135 304	517	44	176	176	—	44	253	—	
Wisconsin	4 891 769	2 738	72	1 849	583	1 266	440	377	6	
Inside MA's	3 298 407	824	19	504	199	305	176	125	4	
Outside MA's	1 593 362	1 914	53	1 345	384	961	264	252	2	
Wyoming	453 588	549	23	97	97	—	56	373	—	
Inside MA's	134 368	65	2	10	10	—	5	48	—	
Outside MA's	319 220	484	21	87	87	—	51	325	—	

¹Population as of April 1, 1990.

²Excludes areas corresponding to counties but having no organized county government; see text, "Relation to Other Classifications and Listings."

³Operated by a State, county, municipal, or township government and not included in total.

⁴Hawaii has one statewide public school system which covers both MA and non-MA portions of the State.

Table 27. Intercounty Local Governments by Type and State: 1992

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

Geographic area	Municipal governments ¹					
	Total	Total	2-county	3-county	4-county	5 counties or more
	1	2	3	4	5	6
United States ----	9 018	873	800	65	5	3
Alabama -----	109	35	31	4	--	--
Alaska -----	2	--	--	--	--	--
Arizona -----	20	3	3	--	--	--
Arkansas -----	178	12	11	1	--	--
California -----	452	--	--	--	--	--
Colorado -----	271	15	12	2	1	--
Connecticut -----	14	--	--	--	--	--
Delaware -----	15	2	2	--	--	--
District of Columbia -----	1	--	--	--	--	--
Florida -----	63	3	3	--	--	--
Georgia -----	109	51	48	2	1	--
Hawaii -----	--	--	--	--	--	--
Idaho -----	132	4	4	--	--	--
Illinois -----	941	94	88	5	1	--
Indiana -----	131	19	19	--	--	--
Iowa -----	388	46	42	4	--	--
Kansas -----	454	16	16	--	--	--
Kentucky -----	64	9	8	1	--	--
Louisiana -----	18	9	9	--	--	--
Maine -----	32	--	--	--	--	--
Maryland -----	15	6	6	--	--	--
Massachusetts -----	35	--	--	--	--	--
Michigan -----	319	21	21	--	--	--
Minnesota -----	394	38	36	2	--	--
Mississippi -----	100	16	16	--	--	--
Missouri -----	502	50	47	2	1	--
Montana -----	94	--	--	--	--	--
Nebraska -----	531	8	7	1	--	--
Nevada -----	16	--	--	--	--	--
New Hampshire -----	17	--	--	--	--	--
New Jersey -----	23	--	--	--	--	--
New Mexico -----	59	3	3	--	--	--
New York -----	271	11	10	--	--	1
North Carolina -----	78	37	35	1	1	--
North Dakota -----	252	7	7	--	--	--
Ohio -----	399	59	52	7	--	--
Oklahoma -----	372	33	30	2	--	1
Oregon -----	164	12	10	2	--	--
Pennsylvania -----	222	11	11	--	--	--
Rhode Island -----	3	--	--	--	--	--
South Carolina -----	48	18	15	3	--	--
South Dakota -----	173	7	6	1	--	--
Tennessee -----	124	27	23	4	--	--
Texas -----	778	117	99	17	--	1
Utah -----	31	4	4	--	--	--
Vermont -----	15	--	--	--	--	--
Virginia -----	88	12	12	--	--	--
Washington -----	131	6	5	1	--	--
West Virginia -----	60	8	8	--	--	--
Wisconsin -----	287	43	40	3	--	--
Wyoming -----	23	1	1	--	--	--

¹There are no intercounty town or township governments

School district governments					Special district governments				
Total	2-county	3-county	4-county	5 counties or more	Total	2-county	3-county	4-county	5-counties or more
7	8	9	10	11	12	13	14	15	16
4 378	2 881	1 098	283	116	3 767	2 392	711	263	401
6	5	1	—	—	68	34	14	11	9
—	—	—	—	—	2	1	1	—	—
7	6	1	—	—	10	8	2	—	—
113	87	24	2	—	53	25	11	5	12
127	103	16	2	6	325	210	55	23	37
54	39	12	2	1	202	133	50	8	11
3	3	—	—	—	11	10	—	—	1
4	4	—	—	—	9	8	1	—	—
—	—	—	—	—	1	—	—	—	1
17	8	4	1	4	43	25	8	4	6
5	4	1	—	—	53	14	12	6	21
—	—	—	—	—	—	—	—	—	—
53	41	11	—	1	75	69	4	1	1
363	234	95	21	13	484	380	82	16	6
37	33	2	2	—	75	44	15	5	11
293	174	74	36	9	49	29	2	2	16
198	98	61	33	6	240	152	45	24	19
4	3	—	1	—	51	32	12	1	6
—	—	—	—	—	9	2	2	1	4
21	18	3	—	—	11	10	1	—	—
—	—	—	—	—	9	5	3	—	1
23	16	6	1	—	12	9	1	1	1
255	172	60	18	5	43	31	5	3	4
276	163	95	13	5	80	32	10	8	30
21	11	—	3	7	63	32	12	2	17
274	180	67	22	5	178	119	36	16	7
52	43	9	—	—	42	31	9	2	—
289	165	84	33	7	234	118	56	27	33
—	—	—	—	—	16	13	—	—	3
11	10	1	—	—	6	6	—	—	—
4	4	—	—	—	19	14	2	1	2
21	17	4	—	—	35	16	13	4	2
226	154	59	13	—	34	28	5	—	1
—	—	—	—	—	41	18	13	1	9
134	91	34	8	1	111	75	26	7	3
273	172	69	9	23	67	33	18	7	9
246	144	77	13	12	93	57	20	6	10
83	62	18	2	1	69	58	6	4	1
87	73	13	1	—	124	99	17	2	6
1	1	—	—	—	2	2	—	—	—
8	6	1	1	—	22	14	1	3	4
105	57	42	5	1	61	38	9	5	9
—	—	—	—	—	97	59	26	6	6
384	271	83	27	3	277	156	48	27	46
—	—	—	—	—	27	20	2	—	5
7	3	4	—	—	8	2	5	1	—
—	—	—	—	—	76	27	24	12	13
66	58	7	1	—	59	42	6	5	6
—	—	—	—	—	52	25	12	5	10
217	141	59	12	5	27	18	7	1	1
10	7	1	1	1	12	9	2	—	1

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments				Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total	With property taxing power	
United States	3 539 083	248 711 683	84 955	3 043	35 935	19 279	16 656	14 422	31 555	14 951	1 412
Alabama	50 766	4 040 587	1 121	67	438	438	-	129	487	1	-
Autauga	597	34 222	11	1	3	3	-	1	6	-	-
Baldwin	1 590	98 280	34	1	11	11	-	1	21	-	-
Barbour	884	25 417	16	1	5	5	-	2	8	-	-
Bibb	625	16 576	8	1	3	3	-	1	3	-	-
Blount	643	39 248	21	1	11	11	-	2	7	-	-
Bullock	625	11 042	11	1	2	2	-	1	7	-	-
Butler	779	21 892	10	1	3	3	-	1	5	-	-
Calhoun	611	116 034	23	1	8	8	-	5	9	-	-
Chambers	596	36 876	13	1	5	5	-	2	5	-	-
Cherokee	553	19 543	11	1	5	5	-	1	4	-	-
Chilton	695	32 458	11	1	4	4	-	1	5	-	-
Choctaw	909	16 018	16	1	7	7	-	1	7	-	-
Clarke	1 230	27 240	11	1	5	5	-	2	3	-	-
Clay	605	13 252	10	1	2	2	-	1	6	-	-
Cleburne	561	12 730	9	1	4	4	-	1	3	-	-
Coffee	680	40 240	13	1	4	4	-	3	5	-	-
Colbert	589	51 666	21	1	6	6	-	4	10	-	-
Conecuh	854	14 054	11	1	3	3	-	1	6	-	-
Coosa	657	11 063	6	1	2	2	-	1	2	-	-
Covington	1 038	36 478	25	1	13	13	-	4	7	-	-
Crenshaw	611	13 635	13	1	6	6	-	1	5	-	-
Cullman	738	67 613	23	1	10	10	-	2	10	-	-
Dale	561	49 633	20	1	10	10	-	3	6	-	-
Dallas	975	48 130	11	1	2	2	-	2	6	-	-
De Kalb	778	54 651	33	1	16	16	-	2	14	-	-
Elmore	622	49 210	13	1	5	5	-	2	5	-	-
Escambia	951	35 518	15	1	6	6	-	2	6	-	-
Etowah	542	99 840	27	1	12	12	-	3	11	-	-
Fayette	630	17 962	11	1	4	4	-	1	5	-	-
Franklin	643	27 814	15	1	5	5	-	2	7	-	-
Geneva	578	23 647	19	1	8	8	-	2	8	-	-
Greene	631	10 153	10	1	4	4	-	1	4	-	-
Hale	661	15 498	10	1	4	4	-	1	4	-	-
Henry	557	15 374	10	1	4	4	-	1	4	-	-
Houston	577	81 331	25	1	11	11	-	2	11	-	-
Jackson	1 069	47 796	23	1	12	12	-	2	8	-	-
Jefferson	1 119	651 525	60	1	32	32	-	10	17	-	-
Lamar	605	15 715	22	1	6	6	-	1	14	-	-
Lauderdale	661	79 661	17	1	7	7	-	2	7	-	-
Lawrence	693	31 513	15	1	5	5	-	1	8	-	-
Lee	609	87 146	12	1	3	3	-	3	5	-	-
Limestone	559	54 135	11	1	5	5	-	2	3	-	-
Lowndes	714	12 658	12	1	6	6	-	1	4	-	-
Macon	614	24 928	10	1	4	4	-	1	4	-	-
Madison	806	238 912	20	1	6	6	-	2	11	-	-
Marengo	982	23 084	16	1	8	8	-	3	4	-	-
Marion	743	29 830	22	1	8	8	-	2	11	-	-
Marshall	567	70 832	24	1	7	7	-	4	12	-	-
Mobile	1 238	378 643	27	1	11	11	-	1	14	-	-
Monroe	1 019	23 968	12	1	5	5	-	1	5	-	-
Montgomery	793	209 085	16	1	1	1	-	1	13	-	-
Morgan	575	100 043	19	1	7	7	-	3	8	-	-
Perry	719	12 759	10	1	2	2	-	1	6	-	-
Pickens	890	20 699	18	1	8	8	-	1	8	-	-
Pike	672	27 595	12	1	4	4	-	2	5	1	-
Randolph	585	19 881	11	1	4	4	-	2	4	-	-
Russell	634	46 860	8	1	2	2	-	2	3	-	-
St Clair	646	50 009	23	1	11	11	-	2	9	-	-
Shelby	800	99 358	26	1	10	10	-	1	14	-	-
Sumter	907	16 174	13	1	7	7	-	1	4	-	-
Talladega	753	74 107	22	1	9	9	-	3	9	-	-
Tallapoosa	701	38 826	18	1	7	7	-	2	8	-	-
Tuscaloosa	1 336	150 522	21	1	4	4	-	2	14	-	-
Walker	803	67 670	24	1	11	11	-	3	9	-	-
Washington	1 081	16 694	9	1	3	3	-	1	4	-	-
Wilcox	883	13 568	10	1	5	5	-	1	3	-	-
Winston	614	22 053	12	1	5	5	-	2	4	-	-
Alaska	570 833	552 035	174	12	148	148	-	-	14	-	54
Aleutians East Borough	-	2 464	6	1	5	5	-	-	-	-	1
Aleutians West Census Area	10 890	9 478	4	-	4	4	-	-	-	-	3
Anchorage City & Borough ⁴	1 732	226 338	4	-	1	1	-	-	3	-	2
Bethel Census Area ⁴	36 104	13 656	20	-	19	19	-	-	1	-	3
Bristol Bay Borough	531	1 410	1	1	-	-	-	-	-	-	1
Denali Borough	-	1 992	2	1	1	1	-	-	-	-	1
Dillingham Census Area ⁴	46 042	4 012	8	-	7	7	-	-	1	-	2
Fairbanks-North Star Boro	7 404	77 720	4	1	2	2	-	-	1	-	1
Haines Borough	2 374	2 117	2	1	1	1	-	-	-	-	1
Juneau City & Borough ⁴	2 626	26 751	3	-	1	1	-	-	2	-	1

See footnotes at end of table.

44 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Alaska—Con.											
Kenai Peninsula Borough	16 056	40 802	7	1	6	6	—	—	—	1	
Ketchikan-Gateway Borough	1 242	13 828	3	1	2	2	—	—	—	2	
Kodiak Island Borough	4 796	13 309	8	1	6	6	—	—	1	1	
Lake and Peninsula Borough	—	1 668	5	1	4	4	—	—	—	1	
Matanuska-Susitna Borough	24 502	39 683	4	1	3	3	—	—	—	1	
Nome Census Area ⁴	23 871	8 288	17	—	16	16	—	—	1	—	
North Slope Borough	90 955	5 979	9	1	7	7	—	—	1	1	
Northwest Arctic Borough	31 593	6 113	12	1	10	10	—	—	1	1	
Prince of Wales-Outer Ketchikan ⁴ ..	7 660	6 278	7	—	6	6	—	—	1	4	
Sitka City & Borough ⁴	2 938	8 588	1	—	1	1	—	—	—	1	
Skagway-Yakutat-Angoon C A ⁴	13 239	4 385	6	—	6	6	—	—	—	5	
Southeast Fairbanks C A ⁴	24 169	5 913	2	—	2	2	—	—	—	2	
Valdez-Cordova Census Area ⁴	39 229	9 952	4	—	3	3	—	—	1	4	
Wade Hampton Census Area ⁴	17 816	5 791	12	—	12	12	—	—	—	3	
Wrangell-Petersburg C A ⁴	5 965	7 042	5	—	5	5	—	—	—	3	
Yukon-Koyukuk Census Area ⁴	159 099	8 478	18	—	18	18	—	—	—	6	
Arizona	113 510	3 665 228	590	15	86	86	—	228	261	260	12
Apache	11 211	61 591	22	1	3	3	—	11	7	7	—
Cochise	6 219	97 624	50	1	7	7	—	24	18	18	2
Coconino	18 608	96 591	25	1	4	4	—	8	12	12	—
Gila	4 753	40 216	26	1	5	5	—	8	12	12	—
Graham	4 631	26 554	19	1	3	3	—	8	7	7	1
Greenlee	1 837	8 008	10	1	2	2	—	5	2	2	1
La Paz	4 484	13 844	18	1	2	2	—	6	9	9	—
Maricopa	9 127	2 122 101	137	1	24	24	—	56	56	56	3
Mohave	13 285	93 497	43	1	4	4	—	16	22	22	—
Navajo	9 955	77 658	40	1	6	6	—	12	21	21	1
Pima	9 187	666 880	41	1	4	4	—	16	20	20	2
Pinal	5 343	116 379	62	1	8	8	—	19	34	34	2
Santa Cruz	1 238	29 676	12	1	2	2	—	6	3	3	—
Yavapai	8 122	107 714	53	1	8	8	—	23	21	21	—
Yuma	5 510	106 895	32	1	4	4	—	10	17	16	—
Arkansas	52 082	2 350 725	1 446	75	489	489	—	321	561	43	—
Arkansas	1 006	21 653	20	1	6	6	—	4	9	1	—
Ashley	934	24 319	19	1	7	7	—	4	7	—	—
Baxter	546	31 186	22	1	7	7	—	4	10	—	—
Benton	844	97 499	32	1	17	17	—	7	7	—	—
Boone	584	28 297	21	1	11	11	—	6	3	—	—
Bradley	654	11 793	8	1	3	3	—	2	2	—	—
Calhoun	629	5 826	7	1	4	4	—	1	1	—	—
Carroll	634	18 654	12	1	6	6	—	3	2	—	—
Chicot	649	15 713	17	1	3	3	—	3	10	—	—
Clark	867	21 437	15	1	7	7	—	3	4	—	—
Clay	641	18 107	21	1	12	12	—	3	5	—	—
Cleburne	551	19 411	13	1	5	5	—	5	2	—	—
Cleveland	599	7 781	8	1	2	2	—	3	2	—	—
Columbia	767	25 691	17	1	5	5	—	6	5	—	—
Conway	558	19 151	21	1	4	4	—	3	13	5	—
Craighead	713	68 956	48	1	10	10	—	8	29	—	—
Crawford	593	42 493	26	1	8	8	—	5	12	2	—
Crittenden	599	49 939	36	1	11	11	—	5	19	1	—
Cross	622	19 225	17	1	4	4	—	3	9	—	—
Dallas	668	9 614	11	1	3	3	—	3	4	—	—
Desha	746	16 798	24	1	6	6	—	5	12	2	—
Drew	831	17 369	9	1	5	5	—	2	1	—	—
Faulkner	646	60 006	20	1	9	9	—	6	4	1	—
Franklin	609	14 897	14	1	6	6	—	5	2	—	—
Fulton	616	10 037	10	1	3	3	—	3	3	—	—
Garland	657	73 397	25	1	3	3	—	7	14	5	—
Grant	633	13 948	11	1	5	5	—	3	2	—	—
Greene	578	31 804	22	1	5	5	—	5	11	—	—
Hempstead	725	21 621	18	1	10	10	—	4	3	1	—
Hot Spring	615	26 115	13	1	5	5	—	5	2	—	—
Howard	574	13 569	12	1	4	4	—	4	3	—	—
Independence	763	31 192	23	1	8	8	—	7	7	—	—
Izard	581	11 364	17	1	8	8	—	4	4	—	—
Jackson	633	18 944	31	1	11	11	—	4	15	3	—
Jefferson	882	85 487	40	1	6	6	—	6	27	9	—
Johnson	676	18 221	13	1	5	5	—	4	3	—	—
Lafayette	518	9 643	14	1	4	4	—	3	6	2	—
Lawrence	589	17 457	39	1	14	14	—	6	18	—	—
Lee	602	13 053	16	1	6	6	—	1	8	—	—
Lincoln	563	13 690	14	1	3	3	—	3	7	—	—
Little River	516	13 966	16	1	5	5	—	3	7	1	—
Logan	717	20 557	18	1	9	9	—	4	4	1	—
Lonoke	783	39 268	28	1	10	10	—	5	12	—	—
Madison	837	11 618	8	1	3	3	—	3	1	—	—
Marion	587	12 001	11	1	5	5	—	3	2	—	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Arkansas—Con.											
Miller	619	38 467	19	1	3	3	—	4	11	2	—
Mississippi	897	57 525	38	1	16	16	—	6	15	—	—
Monroe	609	11 333	13	1	5	5	—	3	4	1	—
Montgomery	775	7 841	10	1	4	4	—	3	2	—	—
Nevada	620	10 101	14	1	7	7	—	3	3	—	—
Newton	823	7 666	9	1	2	2	—	4	2	—	—
Ouachita	737	30 574	16	1	7	7	—	4	4	—	—
Perry	551	7 969	15	1	7	7	—	3	4	—	—
Phillips	685	28 838	22	1	6	6	—	5	10	1	—
Pike	598	10 086	12	1	5	5	—	4	2	—	—
Poinsett	762	24 664	23	1	8	8	—	5	9	—	—
Polk	860	17 347	16	1	6	6	—	5	4	—	—
Pope	820	45 883	22	1	6	6	—	5	10	1	—
Prairie	656	9 518	12	1	5	5	—	3	3	—	—
Pulaski	767	349 660	88	1	8	8	—	3	76	1	—
Randolph	656	16 558	16	1	6	6	—	4	5	—	—
St Francis	639	28 497	17	1	8	8	—	3	5	—	—
Saline	725	64 183	24	1	6	6	—	5	12	—	—
Scott	897	10 205	6	1	1	1	—	1	3	—	—
Searcy	668	7 841	10	1	4	4	—	4	1	—	—
Sebastian	535	99 590	23	1	11	11	—	6	5	—	—
Sevier	560	13 637	11	1	5	5	—	3	2	—	—
Sharp	606	14 109	14	1	6	6	—	5	2	—	—
Stone	606	9 775	8	1	2	2	—	3	2	—	—
Union	1 053	46 719	20	1	8	8	—	9	2	—	—
Van Buren	709	14 008	11	1	3	3	—	5	2	—	—
Washington	951	113 409	29	1	13	13	—	9	6	—	—
White	1 040	54 676	39	1	16	16	—	9	13	2	—
Woodruff	592	9 520	14	1	5	5	—	3	5	1	—
Yell	931	17 759	18	1	7	7	—	6	4	—	—
California	156 297	29 760 021	4 392	57	460	460	—	1 078	2 797	2 142	54
Alameda	736	1 279 182	81	1	14	14	—	21	45	26	1
Alpine	739	1 113	6	1	—	—	—	1	4	4	—
Amador	589	30 039	32	1	5	5	—	1	25	21	1
Butte	1 646	182 120	68	1	5	5	—	16	46	37	1
Calaveras	1 021	31 998	45	1	1	1	—	4	39	33	1
Colusa	1 153	16 275	49	1	2	2	—	4	42	33	1
Contra Costa	730	803 732	107	1	18	18	—	19	69	41	1
Del Norte	1 007	23 460	23	1	1	1	—	1	20	15	—
El Dorado	1 715	125 995	76	1	2	2	—	16	57	52	1
Fresno	5 978	667 490	167	1	15	15	—	40	111	94	1
Glenn	1 319	24 798	48	1	2	2	—	10	35	25	1
Humboldt	3 579	119 118	102	1	7	7	—	35	59	43	1
Imperial	4 173	109 303	49	1	7	7	—	17	24	18	1
Inyo	10 223	18 281	37	1	1	1	—	7	28	24	1
Kern	8 130	543 477	159	1	11	11	—	49	98	81	1
Kings	1 392	101 469	66	1	4	4	—	14	47	39	1
Lake	1 262	50 631	44	1	2	2	—	7	34	33	1
Lassen	4 553	27 598	38	1	1	1	—	11	25	22	1
Los Angeles	4 070	8 863 164	337	1	86	86	—	94	156	86	1
Madera	2 145	88 090	35	1	2	2	—	8	24	14	1
Marin	523	230 096	80	1	11	11	—	20	48	37	1
Mariposa	1 456	14 302	7	1	—	—	—	1	5	5	1
Mendocino	3 512	80 345	73	1	4	4	—	13	55	47	1
Merced	1 944	178 403	91	1	6	6	—	22	62	49	1
Modoc	4 064	9 678	44	1	1	1	—	3	39	35	1
Mono	3 019	9 956	27	1	1	1	—	2	23	21	1
Monterey	3 303	355 660	100	1	12	12	—	27	60	43	1
Napa	744	110 765	25	1	4	4	—	6	14	10	1
Nevada	960	78 510	44	1	2	2	—	10	31	29	1
Orange	798	2 410 556	138	1	29	29	—	31	77	55	1
Placer	1 416	172 796	72	1	6	6	—	20	45	39	1
Plumas	2 573	19 739	47	1	1	1	—	2	43	36	—
Riverside	7 214	1 170 413	143	1	23	23	—	27	92	69	1
Sacramento	971	1 041 219	118	1	4	4	—	17	96	69	1
San Benito	1 388	36 697	24	1	2	2	—	11	10	7	1
San Bernardino	20 064	1 418 380	156	1	24	24	—	37	94	69	1
San Diego	4 212	2 498 016	177	1	18	18	—	48	110	84	1
San Francisco ⁴	46	723 959	8	—	1	1	—	2	5	1	—
San Joaquin	1 415	480 628	128	1	7	7	—	18	102	80	1
San Luis Obispo	3 308	217 162	60	1	7	7	—	14	38	29	1
San Mateo	447	649 623	86	1	20	20	—	24	41	34	1
Santa Barbara	2 748	369 608	81	1	6	6	—	25	49	37	1
Santa Clara	1 293	1 497 577	85	1	15	15	—	37	32	18	1
Santa Cruz	446	229 734	48	1	4	4	—	12	31	24	1
Shasta	3 786	147 036	74	1	2	2	—	29	42	34	1
Sierra	959	3 318	16	1	1	1	—	1	13	8	1
Siskiyou	6 281	43 531	86	1	9	9	—	30	46	39	1
Solano	834	340 421	63	1	7	7	—	7	48	35	1
Sonoma	1 604	388 222	105	1	8	8	—	42	54	44	1
Stanislaus	1 506	370 522	116	1	9	9	—	30	76	57	1

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
California—Con.											
Sutter	602	64 415	44	1	2	2	—	12	29	26	1
Tehama	2 953	49 625	53	1	3	3	—	18	31	21	1
Trinity	3 190	13 063	32	1	—	—	—	11	20	18	1
Tulare	4 808	311 921	163	1	8	8	—	50	104	77	1
Tuolumne	2 234	48 456	38	1	1	1	—	12	24	20	1
Ventura	1 862	669 016	76	1	10	10	—	21	44	34	1
Yolo	1 014	141 092	50	1	4	4	—	5	40	34	1
Yuba	640	58 228	45	1	2	2	—	6	36	27	1
Colorado	103 598	3 294 394	1 760	62	266	266	—	180	1 252	875	—
Adams	1 235	265 038	62	1	7	7	—	7	47	27	—
Alamosa	719	13 617	15	1	2	2	—	2	10	6	—
Arapahoe	800	391 511	137	1	10	10	—	7	119	89	—
Archuleta	1 353	5 345	12	1	1	1	—	1	9	6	—
Baca	2 554	4 556	29	1	6	6	—	5	17	13	—
Bent	1 517	5 048	14	1	1	1	—	2	10	6	—
Boulder	742	225 339	57	1	10	10	—	2	44	35	—
Chaffee	1 008	12 684	13	1	3	3	—	2	7	4	—
Cheyenne	1 783	2 397	17	1	2	2	—	2	12	7	—
Clear Creek	397	7 619	12	1	4	4	—	1	6	6	—
Conejos	1 285	7 453	27	1	5	5	—	3	18	10	—
Costilla	1 227	3 190	14	1	2	2	—	2	9	6	—
Crowley	790	3 946	10	1	4	4	—	1	4	—	—
Custer	740	1 926	9	1	2	2	—	1	5	3	—
Delta	1 141	20 980	31	1	6	6	—	1	23	18	—
Denver ⁴	111	467 610	25	—	1	1	—	1	23	15	—
Dolores	1 064	1 504	9	1	2	2	—	1	5	3	—
Douglas	841	60 391	81	1	3	3	—	1	76	46	—
Eagle	1 690	21 928	40	1	7	7	—	1	31	27	—
Elbert	1 851	9 646	17	1	3	3	—	5	8	4	—
El Paso	2 129	397 014	80	1	8	8	—	15	56	42	—
Fremont	1 538	32 273	21	1	7	7	—	3	10	7	—
Garfield	2 952	29 974	32	1	6	6	—	3	22	15	—
Gilpin	149	3 070	7	1	2	2	—	1	3	3	—
Grand	1 854	7 966	32	1	6	6	—	2	23	17	—
Gunnison	3 238	10 273	22	1	5	5	—	1	15	11	—
Hinsdale	1 115	467	5	1	1	1	—	1	2	2	—
Huerfano	1 583	6 009	16	1	2	2	—	2	11	9	—
Jackson	1 615	1 605	7	1	1	1	—	1	4	1	—
Jefferson	768	438 430	100	1	8	8	—	1	90	70	—
Kiowa	1 758	1 688	13	1	3	3	—	2	7	3	—
Kit Carson	2 160	7 140	28	1	6	6	—	5	16	13	—
Lake	379	6 007	11	1	1	1	—	2	7	5	—
La Plata	1 692	32 284	40	1	3	3	—	3	33	26	—
Larimer	2 604	186 136	49	1	6	6	—	3	39	33	—
Las Animas	4 771	13 765	23	1	6	6	—	6	10	5	—
Lincoln	2 586	4 529	16	1	4	4	—	3	8	3	—
Logan	1 819	17 567	25	1	6	6	—	5	13	6	—
Mesa	3 309	93 145	49	1	5	5	—	3	40	25	—
Mineral	877	558	4	1	1	1	—	1	1	1	—
Moffat	4 732	11 357	11	1	2	2	—	1	7	2	—
Montezuma	2 038	18 672	32	1	3	3	—	3	25	16	—
Montrose	2 240	24 423	25	1	4	4	—	2	18	14	—
Morgan	1 276	21 939	28	1	5	5	—	4	18	13	—
Otero	1 247	20 185	29	1	6	6	—	6	16	8	—
Ouray	542	2 295	9	1	2	2	—	2	4	4	—
Park	2 192	7 174	18	1	2	2	—	2	13	13	—
Phillips	688	4 189	17	1	3	3	—	2	11	8	—
Pitkin	968	12 661	18	1	2	2	—	1	14	10	—
Prowers	1 629	13 347	29	1	5	5	—	4	19	8	—
Pueblo	2 377	123 051	27	1	3	3	—	2	21	15	—
Rio Blanco	3 222	5 972	22	1	2	2	—	3	16	10	—
Rio Grande	913	10 770	16	1	2	2	—	3	10	5	—
Routt	2 367	14 088	29	1	4	4	—	3	21	18	—
Saguache	3 167	4 619	16	1	5	5	—	3	7	4	—
San Juan	388	745	3	1	1	1	—	1	—	—	—
San Miguel	1 287	3 653	18	1	4	4	—	2	11	9	—
Sedgwick	540	2 690	18	1	3	3	—	2	12	7	—
Summit	607	12 881	31	1	6	6	—	1	23	19	—
Teller	559	12 468	18	1	3	3	—	2	12	11	—
Washington	2 520	4 812	16	1	2	2	—	5	8	4	—
Weld	3 990	131 821	95	1	26	26	—	13	55	37	—
Yuma	2 365	8 954	24	1	3	3	—	2	18	12	—
Connecticut	4 872	3 287 116	563	—	178	29	149	17	368	217	149
Fairfield ⁴	632	827 645	123	—	24	6	18	1	98	62	23
Hartford ⁴	739	851 783	80	—	29	3	26	1	50	23	28
Litchfield ⁴	922	174 092	67	—	28	3	25	5	34	25	17
Middlesex ⁴	373	143 196	51	—	16	2	14	3	32	24	11
New Haven ⁴	610	804 219	85	—	28	9	19	3	54	23	23
New London ⁴	669	254 957	74	—	24	5	19	1	49	30	19
Tolland ⁴	412	128 699	34	—	13	—	13	2	19	8	13
Windham ⁴	515	102 525	49	—	16	1	15	1	32	22	15
Delaware	1 933	666 168	275	3	57	57	—	19	196	1	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Delaware—Con.											
Kent	595	110 993	94	1	19	19	—	5	69	—	—
New Castle	396	441 946	43	1	13	13	—	6	23	1	—
Sussex	942	113 229	138	1	25	25	—	8	104	—	—
District of Columbia	63	606 900	2	—	1	1	—	—	1	—	3
Washington, D.C. ⁴	63	606 900	2	—	1	1	—	—	1	—	3
Florida	54 157	12 937 926	1 013	66	390	390	—	95	462	224	—
Alachua	902	181 596	16	1	9	9	—	2	4	1	—
Baker	585	18 486	7	1	2	2	—	1	3	2	—
Bay	758	126 994	17	1	8	8	—	2	6	3	—
Bradford	293	22 515	7	1	4	4	—	1	1	—	—
Brevard	995	398 978	33	1	15	15	—	2	15	8	—
Broward	1 211	1 255 488	64	1	28	28	—	2	33	12	—
Calhoun	568	11 011	4	1	2	2	—	1	—	—	—
Charlotte	690	110 975	8	1	1	1	—	1	5	3	—
Citrus	629	93 515	6	1	2	2	—	1	2	2	—
Clay	592	105 986	10	1	4	4	—	1	4	1	—
Collier	1 994	152 099	18	1	2	2	—	1	14	5	—
Columbia	797	42 613	8	1	2	2	—	2	3	1	—
Dade	1 955	1 937 094	35	1	26	26	—	2	6	2	—
De Soto	636	23 865	7	1	1	1	—	1	4	2	—
Dixie	701	10 585	5	1	2	2	—	1	1	1	—
Duval ⁴	776	672 971	9	—	5	5	—	2	2	1	—
Escambia	661	262 798	10	1	2	2	—	2	5	1	—
Flagler	491	28 701	10	1	4	4	—	1	4	2	—
Franklin	545	8 967	11	1	2	2	—	1	7	5	—
Gadsden	518	41 105	10	1	6	6	—	1	2	—	—
Gilchrist	354	9 667	8	1	3	3	—	1	3	2	—
Glades	763	7 591	6	1	1	1	—	1	3	—	—
Gulf	559	11 504	6	1	2	2	—	1	2	1	—
Hamilton	517	10 930	7	1	3	3	—	1	2	1	—
Hardee	637	19 499	7	1	3	3	—	1	2	—	—
Hendry	1 163	25 773	22	1	2	2	—	1	18	13	—
Hernando	477	101 115	10	1	2	2	—	1	6	1	—
Highlands	1 029	68 432	12	1	3	3	—	2	6	2	—
Hillsborough	1 053	834 054	18	1	3	3	—	2	12	3	—
Holmes	488	15 778	10	1	5	5	—	1	3	—	—
Indian River	497	90 208	18	1	5	5	—	1	11	9	—
Jackson	942	41 375	19	1	11	11	—	2	5	2	—
Jefferson	609	11 296	4	1	1	1	—	1	1	—	—
Lafayette	545	5 578	4	1	1	1	—	1	4	—	—
Lake	954	152 104	21	1	14	14	—	2	4	2	—
Lee	803	335 113	38	1	3	3	—	2	32	20	—
Leon	676	192 493	9	1	1	1	—	2	5	1	—
Levy	1 100	25 923	12	1	7	7	—	1	3	2	—
Liberty	837	5 569	3	1	1	1	—	1	—	—	—
Madison	710	16 569	8	1	3	3	—	2	2	2	—
Manatee	747	211 707	27	1	6	6	—	2	18	11	—
Marion	1 610	194 833	14	1	5	5	—	2	6	2	—
Martin	555	100 900	12	1	4	4	—	1	6	3	—
Monroe	1 034	78 024	12	1	3	3	—	2	6	3	—
Nassau	649	43 941	9	1	3	3	—	1	4	2	—
Okaloosa	936	143 776	24	1	9	9	—	2	12	7	—
Okeechobee	771	29 627	6	1	1	1	—	1	3	2	—
Orange	910	677 491	31	1	13	13	—	2	15	8	—
Osceola	1 350	107 728	6	1	2	2	—	1	2	1	—
Palm Beach	1 993	863 518	79	1	37	37	—	2	39	26	—
Pasco	738	281 131	13	1	6	6	—	2	4	2	—
Pinellas	280	851 659	42	1	24	24	—	2	15	7	—
Polk	1 823	405 382	31	1	17	17	—	2	11	3	—
Putnam	733	65 070	12	1	5	5	—	2	4	2	—
St Johns	617	83 829	14	1	3	3	—	1	9	6	—
St Lucie	581	150 171	15	1	3	3	—	2	9	3	—
Santa Rosa	1 024	81 608	15	1	3	3	—	1	10	5	—
Sarasota	573	277 776	18	1	3	3	—	1	13	6	—
Seminole	298	287 529	13	1	7	7	—	2	3	1	—
Sumter	561	31 577	8	1	5	5	—	1	1	—	—
Suwannee	690	26 780	8	1	2	2	—	1	4	2	—
Taylor	1 058	17 111	4	1	1	1	—	1	1	1	—
Union	246	10 252	7	1	3	3	—	1	2	—	—
Volusia	1 113	370 712	30	1	14	14	—	2	13	6	—
Wakulla	601	14 202	5	1	2	2	—	1	1	—	—
Walton	1 066	27 760	11	1	3	3	—	1	6	1	—
Washington	590	16 919	10	1	5	5	—	1	3	1	—
Georgia	58 060	6 478 216	1 297	157	536	536	—	183	421	4	—
Appling	510	15 744	7	1	2	2	—	1	3	—	—
Atkinson	344	6 213	7	1	2	2	—	1	3	—	—
Bacon	286	9 566	5	1	1	1	—	1	2	—	—
Baker	347	3 615	4	1	1	1	—	1	1	—	—
Baldwin	258	39 530	7	1	1	1	—	1	4	—	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district		
					Total	Municipal		Town or township	Total	
Georgia—Con.										
Banks	234	10 308	4	1	2	2	—	1	—	—
Barrow	163	29 721	10	1	6	6	—	1	2	—
Bartow	456	55 911	13	1	7	7	—	2	3	—
Ben Hill	254	16 245	6	1	1	1	—	1	3	—
Berrien	456	14 153	7	1	4	4	—	1	1	—
Bibb	253	149 967	8	1	2	2	—	1	4	—
Bleckley	219	10 430	5	1	1	1	—	1	2	—
Brantley	444	11 077	5	1	2	2	—	1	1	—
Brooks	491	15 398	7	1	2	2	—	1	3	—
Bryan	441	15 438	4	1	2	2	—	1	—	—
Bulloch	678	43 125	9	1	4	4	—	1	3	—
Burke	833	20 579	10	1	6	6	—	1	2	—
Butts	187	15 326	8	1	3	3	—	1	3	—
Calhoun	284	5 013	9	1	4	4	—	1	3	—
Camden	649	30 167	9	1	3	3	—	1	4	—
Candler	248	7 744	7	1	2	2	—	1	3	—
Carroll	502	71 422	18	1	7	7	—	2	8	—
Catoosa	163	42 464	9	1	2	2	—	1	5	—
Charlton	780	8 496	6	1	2	2	—	1	2	—
Chatham	444	216 935	15	1	8	8	—	1	5	—
Chattahoochee	250	16 934	3	1	1	1	—	1	—	—
Chattooga	314	22 242	10	1	4	4	—	2	3	—
Cherokee	424	90 204	10	1	5	5	—	1	3	—
Clarke	122	87 594	5	—	2	2	—	1	2	—
Clay	197	3 364	5	1	2	2	—	1	1	—
Clayton	148	182 052	13	1	6	6	—	1	5	—
Clinch	821	6 160	7	1	3	3	—	1	2	—
Cobb	343	447 745	18	1	6	6	—	2	9	—
Coffee	602	29 592	9	1	4	4	—	1	3	—
Colquitt	556	36 645	13	1	7	7	—	1	4	—
Columbia	290	66 031	6	1	2	2	—	1	2	—
Cook	232	13 456	7	1	4	4	—	1	1	—
Coweta	444	53 853	14	1	7	7	—	1	5	—
Crawford	328	8 991	4	1	1	1	—	1	1	—
Crisp	275	20 011	6	1	2	2	—	1	2	—
Dade	176	13 147	4	1	1	1	—	1	1	—
Dawson	210	9 429	4	1	1	1	—	1	1	—
Decatur	586	25 511	8	1	4	4	—	1	2	—
De Kalb	270	545 837	18	1	8	8	—	2	7	—
Dodge	504	17 607	8	1	4	4	—	1	2	—
Dooley	397	9 901	11	1	6	6	—	1	3	—
Dougherty	330	96 311	8	1	1	1	—	1	5	—
Douglas	203	71 120	6	1	1	1	—	1	3	—
Early	516	11 854	7	1	3	3	—	1	2	—
Echols	420	2 334	3	1	—	—	—	1	1	—
Effingham	482	25 687	6	1	3	3	—	1	1	—
Elbert	367	18 949	7	1	2	2	—	1	3	—
Emanuel	688	20 546	11	1	7	7	—	1	2	—
Evans	186	8 724	9	1	4	4	—	1	3	—
Fannin	384	15 992	8	1	4	4	—	1	2	—
Fayette	199	62 415	7	1	5	5	—	1	—	—
Floyd	519	81 251	9	1	2	2	—	2	4	—
Forsyth	226	44 083	4	1	1	1	—	1	1	—
Franklin	264	16 650	10	1	5	5	—	1	3	—
Fulton	534	648 951	29	1	10	10	—	2	16	—
Gilmer	427	13 368	7	1	2	2	—	1	3	—
Glascocock	144	2 357	6	1	3	3	—	1	1	—
Glynn	412	62 496	5	1	1	1	—	1	2	—
Gordon	355	35 072	9	1	5	5	—	2	1	—
Grady	459	20 279	6	1	2	2	—	1	2	—
Greene	390	11 793	10	1	5	5	—	1	3	—
Gwinnett	435	352 910	21	1	12	12	—	2	6	—
Habersham	278	27 621	13	1	7	7	—	1	4	—
Hall	379	95 428	14	1	6	6	—	2	5	—
Hancock	469	8 908	6	1	1	1	—	1	3	—
Haralson	283	21 966	12	1	4	4	—	2	5	—
Harris	464	17 788	7	1	4	4	—	1	1	—
Hart	230	19 712	6	1	2	2	—	1	2	—
Heard	292	8 628	8	1	4	4	—	1	2	—
Henry	321	58 741	10	1	4	4	—	1	4	—
Houston	380	89 208	13	1	3	3	—	1	8	—
Irwin	362	8 649	5	1	1	1	—	1	2	—
Jackson	342	30 005	22	1	8	8	—	3	10	4
Jasper	371	8 453	7	1	2	2	—	1	3	—
Jeff Davis	335	12 032	6	1	2	2	—	1	2	—
Jefferson	529	17 408	10	1	6	6	—	1	2	—
Jenkins	353	8 247	6	1	1	1	—	1	3	—
Johnson	307	8 329	8	1	3	3	—	1	3	—
Jones	394	20 739	3	1	1	1	—	1	—	—
Lamar	186	13 038	7	1	3	3	—	1	2	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district		
					Total	Municipal		Town or township	Total	
Georgia—Con.										
Lanier	194	5 531	4	1	1	1	—	1	1	—
Laurens	816	39 988	11	1	7	7	—	2	1	—
Lee	358	16 250	5	1	2	2	—	1	1	—
Liberty	517	52 745	11	1	7	7	—	1	2	—
Lincoln	196	7 442	5	1	1	1	—	1	2	—
Long	402	6 202	3	1	1	1	—	1	—	—
Lowndes	507	75 981	12	1	5	5	—	2	4	—
Lumpkin	287	14 573	4	1	1	1	—	1	1	—
McDuffie	256	20 119	8	1	2	2	—	1	4	—
McIntosh	425	8 634	3	1	1	1	—	1	—	—
Macon	404	13 114	9	1	4	4	—	1	3	—
Madison	285	21 050	10	1	6	6	—	1	2	—
Marion	366	5 590	5	1	1	1	—	1	2	—
Meriwether	506	22 411	13	1	7	7	—	1	4	—
Miller	284	6 280	5	1	1	1	—	1	2	—
Mitchell	512	20 275	10	1	4	4	—	2	3	—
Monroe	397	17 113	5	1	2	2	—	1	1	—
Montgomery	244	7 163	9	1	6	6	—	1	1	—
Morgan	349	12 883	8	1	4	4	—	1	2	—
Murray	345	26 147	8	1	2	2	—	1	4	—
Muscogee ⁴	218	179 278	5	—	2	2	—	1	2	—
Newton	277	41 808	11	1	5	5	—	1	4	—
Oconee	186	17 618	6	1	4	4	—	1	—	—
Oglethorpe	442	9 763	6	1	4	4	—	1	—	—
Paulding	312	41 611	7	1	3	3	—	1	2	—
Peach	151	21 189	8	1	2	2	—	1	4	—
Pickens	232	14 432	8	1	3	3	—	1	3	—
Pierce	344	13 328	6	1	2	2	—	1	2	—
Pike	219	10 224	7	1	5	5	—	1	—	—
Polk	312	33 815	10	1	3	3	—	1	5	—
Pulaski	249	8 108	5	1	1	1	—	1	2	—
Putnam	344	14 137	5	1	1	1	—	1	2	—
Quitman	146	2 209	3	1	1	1	—	1	—	—
Rabun	370	11 648	9	1	5	5	—	1	2	—
Randolph	431	8 023	9	1	3	3	—	1	4	—
Richmond	326	189 719	10	1	3	3	—	1	5	—
Rockdale	132	54 091	8	1	1	1	—	1	—	—
Schley	169	3 588	5	1	1	1	—	1	2	—
Screven	655	13 842	10	1	5	5	—	1	3	—
Seminole	225	9 010	4	1	2	2	—	1	—	—
Spalding	199	54 457	8	1	3	3	—	1	3	—
Stephens	177	23 257	8	1	3	3	—	1	3	—
Stewart	452	5 654	6	1	3	3	—	1	1	—
Sumter	488	30 228	12	1	5	5	—	2	4	—
Talbot	395	6 524	8	1	4	4	—	1	2	—
Taliaferro	196	1 915	5	1	2	2	—	1	1	—
Tattnall	484	17 722	10	1	5	5	—	1	3	—
Taylor	382	7 642	6	1	2	2	—	1	2	—
Telfair	444	11 000	11	1	6	6	—	1	3	—
Terrell	337	10 653	7	1	4	4	—	1	1	—
Thomas	551	38 986	12	1	7	7	—	2	2	—
Tift	268	34 998	9	1	3	3	—	1	4	—
Toombs	371	24 072	9	1	3	3	—	2	3	—
Towns	165	6 754	7	1	2	2	—	1	3	—
Treutlen	202	5 994	5	1	1	1	—	1	2	—
Troup	415	55 536	11	1	3	3	—	3	4	—
Turner	289	8 703	6	1	3	3	—	1	1	—
Twiggs	362	9 806	3	1	1	1	—	1	—	—
Union	320	11 993	6	1	1	1	—	1	3	—
Upson	326	26 300	7	1	3	3	—	1	2	—
Walker	446	58 340	12	1	5	5	—	2	4	—
Walton	330	38 586	15	1	7	7	—	2	5	—
Ware	907	35 471	5	1	1	1	—	1	2	—
Warren	286	6 078	7	1	3	3	—	1	2	—
Washington	683	19 112	12	1	7	7	—	1	3	—
Wayne	647	22 356	7	1	3	3	—	1	2	—
Webster	210	2 263	4	1	2	2	—	1	—	—
Wheeler	299	4 903	7	1	2	2	—	1	3	—
White	242	13 006	6	1	2	2	—	1	2	—
Whitfield	291	72 462	10	1	4	4	—	2	3	—
Wilcox	382	7 008	8	1	4	4	—	1	2	—
Wilkes	470	10 597	8	1	3	3	—	1	3	—
Wilkinson	451	10 228	9	1	7	7	—	1	—	—
Worth	575	19 745	8	1	4	4	—	1	2	—
Hawaii⁵	6 413	1 108 099	20	3	1	1	—	—	16	—
Hawaii	4 034	120 317	7	1	—	—	—	—	6	—
Honolulu ⁴	597	836 231	4	—	1	1	—	—	3	1
Kauai	620	51 177	3	—	—	—	—	—	2	—
Maui	1 162	100 374	6	1	—	—	—	—	5	—
Idaho	82 412	1 006 749	1 086	44	199	199	—	115	728	497
Ada	1 052	205 775	43	1	5	5	—	3	34	23
Adams	1 362	3 254	16	1	2	2	—	2	11	8

See footnotes at end of table.

50 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Idaho—Con.											
Bannock	1 112	66 026	27	1	7	7	—	2	17	14	—
Bear Lake	990	6 084	23	1	5	5	—	1	16	13	—
Benewah	784	7 937	20	1	4	4	—	2	13	5	—
Bingham	2 096	37 583	34	1	6	6	—	5	22	18	—
Blaine	2 635	13 552	23	1	4	4	—	1	17	11	—
Boise	1 901	3 509	15	1	4	4	—	3	7	6	—
Bonner	1 727	26 622	37	1	9	9	—	1	26	21	—
Bonneville	1 840	72 207	29	1	6	6	—	3	19	11	—
Boundary	1 268	8 332	21	1	2	2	—	1	17	3	—
Butte	2 236	2 918	11	1	3	3	—	1	6	3	—
Camas	1 071	727	6	1	1	1	—	1	3	1	—
Canyon	583	90 076	55	1	8	8	—	8	38	21	—
Caribou	1 763	6 963	20	1	3	3	—	3	13	11	—
Cassia	2 560	19 532	39	1	5	5	—	1	32	21	—
Clark	1 763	762	7	1	2	2	—	1	3	2	—
Clearwater	2 236	8 505	34	1	4	4	—	1	28	24	—
Custer	4 927	4 133	18	1	4	4	—	2	11	7	—
Elmore	3 071	21 205	20	1	2	2	—	3	14	9	—
Franklin	663	9 232	25	1	6	6	—	2	16	11	—
Fremont	1 852	10 937	26	1	8	8	—	1	16	9	—
Gem	558	11 844	16	1	1	1	—	1	13	7	—
Gooding	728	11 633	26	1	4	4	—	4	17	14	—
Idaho	8 497	13 783	41	1	7	7	—	2	31	29	—
Jefferson	1 093	16 543	28	1	7	7	—	3	17	8	—
Jerome	601	15 138	15	1	3	3	—	2	9	6	—
Kootenai	1 240	69 795	56	1	14	14	—	5	36	25	—
Latah	1 077	30 617	40	1	9	9	—	5	25	24	—
Lemhi	4 564	6 899	12	1	2	2	—	2	7	5	—
Lewis	478	3 516	19	1	5	5	—	3	10	9	—
Lincoln	1 205	3 308	18	1	3	3	—	3	11	9	—
Madison	468	23 674	16	1	2	2	—	2	11	7	—
Minidoka	758	19 361	18	1	5	5	—	1	11	5	—
Nez Perce	845	33 754	24	1	4	4	—	4	15	11	—
Oneida	1 200	3 492	11	1	1	1	—	1	8	6	—
Owyhee	7 643	8 392	29	1	3	3	—	4	21	14	—
Payette	405	16 434	22	1	3	3	—	3	15	6	—
Power	1 403	7 086	19	1	2	2	—	3	13	8	—
Shoshone	2 641	13 931	33	1	7	7	—	4	21	20	—
Teton	448	3 439	13	1	3	3	—	1	8	6	—
Twin Falls	1 944	53 580	36	1	8	8	—	9	18	8	—
Valley	3 670	6 109	17	1	3	3	—	2	11	7	—
Washington	1 454	8 550	28	1	3	3	—	3	21	11	—
Illinois	55 646	11 430 602	6 722	102	2 715	1 282	1 433	985	2 920	1 731	—
Adams	852	66 090	68	1	37	14	23	6	24	16	—
Alexander	236	10 626	17	1	4	4	—	2	10	6	—
Bond	377	14 991	28	1	16	7	9	2	9	7	—
Boone	282	30 806	29	1	12	3	9	2	14	10	—
Brown	306	5 836	22	1	13	4	9	1	7	3	—
Bureau	869	35 688	114	1	48	23	25	22	43	23	—
Calhoun	250	5 322	15	1	5	5	—	2	7	5	—
Carroll	444	16 805	48	1	19	7	12	5	23	20	—
Cass	374	13 437	36	1	16	5	11	3	16	7	—
Champaign	998	173 025	175	1	53	23	30	17	104	28	—
Christian	710	34 418	108	1	30	13	17	8	69	12	—
Clark	505	15 921	34	1	19	4	15	3	11	7	—
Clay	469	14 460	29	1	18	6	12	3	7	4	—
Clinton	472	33 944	66	1	28	13	15	12	25	20	—
Coles	509	51 644	82	1	18	6	12	4	59	14	—
Cook	958	5 105 067	532	1	150	121	29	152	229	192	—
Crawford	446	19 464	39	1	16	6	10	4	18	15	—
Cumberland	346	10 670	28	1	12	4	8	2	13	7	—
De Kalb	634	77 932	82	1	31	12	19	10	40	21	—
De Witt	397	16 516	54	1	20	7	13	3	30	9	—
Douglas	417	19 464	74	1	17	8	9	5	51	4	—
Du Page	337	781 666	172	1	38	29	9	44	89	75	—
Edgar	623	19 595	68	1	23	8	15	5	39	7	—
Edwards	223	7 440	18	1	4	4	—	1	12	8	—
Effingham	478	31 704	47	1	25	10	15	5	16	10	—
Fayette	709	20 893	52	1	27	7	20	4	20	10	—
Ford	486	14 275	55	1	21	9	12	4	29	11	—
Franklin	414	40 319	50	1	26	14	12	12	11	8	—
Fulton	871	38 080	124	1	46	20	26	13	64	50	—
Gallatin	325	6 909	30	1	17	7	10	1	11	—	—
Greene	543	15 317	38	1	22	9	13	3	12	4	—
Grundy	423	32 337	58	1	29	12	17	12	16	10	—
Hamilton	436	8 499	29	1	17	5	12	1	10	4	—
Hancock	795	21 373	69	1	40	15	25	8	20	16	—
Hardin	181	5 189	8	1	3	3	—	1	3	2	—
Henderson	373	8 096	31	1	19	8	11	2	9	2	—
Henry	824	51 159	93	1	39	15	24	9	44	30	—
Iroquois	1 118	30 787	151	1	47	21	26	11	92	24	—
Jackson	590	61 067	55	1	27	11	16	8	19	14	—
Jasper	496	10 609	27	1	18	7	11	1	7	3	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Illinois—Con.											
Jefferson	570	37 020	52	1	25	9	16	18	8	6	—
Jersey	373	20 539	27	1	17	6	11	1	8	4	—
Jo Daviess	603	21 821	53	1	33	10	23	6	13	11	—
Johnson	346	11 347	21	1	7	7	—	6	7	4	—
Kane	524	317 471	101	1	37	21	16	11	52	43	—
Kankakee	678	96 255	95	1	34	17	17	13	47	25	—
Kendall	322	39 413	35	1	15	6	9	6	13	8	—
Knox	720	56 393	72	1	35	14	21	6	30	25	—
Lake	454	516 418	182	1	62	44	18	48	71	62	—
La Salle	1 139	106 913	128	1	60	23	37	32	35	21	—
Lawrence	374	15 972	36	1	15	6	9	2	18	10	—
Lee	725	34 392	67	1	34	12	22	7	25	14	—
Livingston	1 046	39 301	97	1	44	14	30	15	37	18	—
Logan	619	30 798	68	1	28	11	17	9	30	21	—
McDonough	590	35 244	53	1	29	10	19	5	18	14	—
McHenry	607	183 241	102	1	41	24	17	21	39	32	—
McLean	1 185	129 180	133	1	52	21	31	10	70	45	—
Macon	581	117 206	87	1	29	12	17	9	48	25	—
Macoupin	865	47 679	75	1	52	26	26	9	13	9	—
Madison	728	249 238	143	1	51	27	24	15	76	59	—
Marion	573	41 561	60	1	31	14	17	15	13	11	—
Marshall	388	12 846	41	1	20	8	12	5	15	12	—
Mason	536	16 269	53	1	21	8	13	4	27	11	—
Massac	241	14 752	14	1	3	3	—	2	8	5	—
Menard	315	11 164	19	1	5	5	—	3	10	6	—
Mercer	559	17 290	48	1	25	10	15	3	19	16	—
Monroe	388	22 422	26	1	6	6	—	3	16	12	—
Montgomery	705	30 728	77	1	39	20	19	5	32	7	—
Morgan	568	36 397	27	1	10	10	—	5	11	5	—
Moultrie	325	13 930	43	1	14	6	8	3	25	7	—
Ogle	759	45 957	72	1	37	12	25	12	22	15	—
Peoria	620	182 827	85	1	34	14	20	17	33	25	—
Perry	442	21 412	21	1	6	6	—	6	8	4	—
Piatt	439	15 548	63	1	16	8	8	5	41	7	—
Pike	830	17 577	67	1	42	18	24	7	17	12	—
Pope	374	4 373	9	1	3	3	—	1	4	1	—
Pulaski	203	7 523	13	1	7	7	—	2	3	—	—
Putnam	160	5 730	22	1	10	6	4	1	10	5	—
Randolph	583	34 583	39	1	14	14	—	7	17	12	—
Richland	360	16 545	26	1	14	5	9	3	8	4	—
Rock Island	423	148 723	80	1	33	15	18	10	36	27	—
St Clair	672	262 852	131	1	50	28	22	28	52	41	—
Saline	385	26 551	39	1	19	6	13	5	14	9	—
Sangamon	866	178 386	101	1	51	25	26	13	36	25	—
Schuyler	436	7 498	27	1	17	4	13	1	8	4	—
Scott	251	5 644	18	1	7	7	—	2	8	3	—
Shelby	747	22 261	69	1	35	11	24	9	24	8	—
Stark	288	6 534	28	1	12	4	8	4	11	10	—
Stephenson	564	48 052	56	1	29	11	18	6	20	15	—
Tazewell	650	123 692	106	1	35	16	19	20	50	41	—
Union	414	17 619	25	1	6	6	—	8	10	5	—
Vermilion	900	88 257	112	1	39	20	19	15	57	18	—
Wabash	224	13 111	25	1	4	4	—	2	18	4	—
Warren	543	19 181	37	1	20	5	15	5	11	8	—
Washington	563	14 965	52	1	28	12	16	7	16	14	—
Wayne	715	17 241	52	1	29	9	20	8	14	6	—
White	497	16 522	36	1	20	10	10	3	12	7	—
Whiteside	682	60 186	81	1	33	11	22	11	36	14	—
Will	844	357 313	157	1	48	24	24	30	78	63	—
Williamson	427	57 733	44	1	16	16	—	6	21	12	—
Winnebago	515	252 913	75	1	25	11	14	12	37	30	—
Woodford	527	32 653	64	1	32	15	17	9	22	16	—
Indiana	35 936	5 544 159	2 898	91	1 574	566	1 008	294	939	253	—
Adams	340	31 095	27	1	16	4	12	3	7	3	—
Allen	659	300 836	51	1	26	6	20	4	20	3	—
Bartholomew	409	63 657	30	1	18	6	12	2	9	1	—
Benton	407	9 441	36	1	17	6	11	1	17	5	—
Blackford	166	14 067	17	1	7	3	4	1	8	2	—
Boone	424	38 147	35	1	19	7	12	3	12	3	—
Brown	312	14 080	13	1	5	1	4	1	6	1	—
Carroll	372	18 809	32	1	19	5	14	2	10	4	—
Cass	414	38 413	36	1	19	5	14	3	13	2	—
Clark	376	87 777	36	1	18	6	12	3	14	3	—
Clay	360	24 705	24	1	18	7	11	1	4	1	—
Clinton	405	30 974	31	1	20	6	14	4	6	3	—
Crawford	307	9 914	21	1	15	6	9	1	4	1	—
Daviess	432	27 533	28	1	17	7	10	3	7	3	—
Dearborn	307	38 835	34	1	21	7	14	3	9	2	—
Decatur	373	23 645	24	1	15	6	9	2	6	1	—
De Kalb	364	35 324	35	1	23	8	15	3	8	4	—
Delaware	392	119 659	39	1	19	7	12	7	12	2	—
Dubois	429	36 616	37	1	17	5	12	4	15	3	—
Elkhart	466	156 198	46	1	23	7	16	7	15	6	—

See footnotes at end of table.

52 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Indiana—Con.											
Fayette	215	26 015	16	1	10	1	9	1	4	1	—
Floyd	150	64 404	19	1	8	3	5	1	9	4	—
Fountain	398	17 808	32	1	19	8	11	3	9	3	—
Franklin	385	19 580	27	1	18	5	13	1	7	1	—
Fulton	369	18 840	24	1	12	4	8	2	9	3	—
Gibson	490	31 913	38	1	20	10	10	3	14	4	—
Grant	415	74 169	40	1	23	10	13	4	12	7	—
Greene	546	30 410	41	1	22	7	15	5	13	2	—
Hamilton	398	108 936	51	1	17	8	9	6	27	5	—
Hancock	307	45 527	31	1	17	8	9	4	9	2	—
Harrison	486	29 890	35	1	21	9	12	3	10	1	—
Hendricks	409	75 717	55	1	22	10	12	6	26	7	—
Henry	395	48 139	49	1	28	15	13	5	15	5	—
Howard	293	80 827	27	1	14	3	11	5	7	2	—
Huntington	366	35 427	28	1	18	6	12	1	8	5	—
Jackson	514	37 730	31	1	16	4	12	4	10	1	—
Jasper	561	24 960	32	1	17	4	13	2	12	3	—
Jay	384	21 512	25	1	18	6	12	1	5	3	—
Jefferson	363	29 797	24	1	14	4	10	2	7	1	—
Jennings	378	23 661	18	1	13	2	11	1	3	1	—
Johnson	321	88 109	45	1	17	8	9	6	21	3	—
Knox	520	39 884	32	1	19	9	10	3	9	2	—
Kosciusko	540	65 294	51	1	30	13	17	4	16	4	—
Lagrange	380	29 477	22	1	14	3	11	3	4	1	—
Lake	501	475 594	82	1	29	18	11	16	36	9	—
La Porte	600	107 066	53	1	32	11	21	7	13	3	—
Lawrence	452	42 836	26	1	12	3	9	2	11	2	—
Madison	453	130 669	49	1	29	15	14	5	14	5	—
Marion ⁴	396	797 159	58	—	25	16	9	11	22	4	—
Marshall	444	42 182	34	1	16	6	10	5	12	5	—
Martin	339	10 369	18	1	9	3	6	2	6	3	—
Miami	369	36 897	31	1	20	6	14	4	6	1	—
Monroe	385	108 978	30	1	14	3	11	2	13	2	—
Montgomery	505	34 436	38	1	22	11	11	3	12	6	—
Morgan	409	55 920	38	1	21	7	14	4	12	3	—
Newton	401	13 551	25	1	15	5	10	2	7	4	—
Noble	413	37 877	38	1	20	7	13	3	14	2	—
Ohio	87	5 315	9	1	5	1	4	1	2	1	—
Orange	408	18 409	27	1	14	4	10	3	9	3	—
Owen	386	17 281	20	1	15	2	13	1	3	1	—
Parke	444	15 410	32	1	20	7	13	3	8	2	—
Perry	381	19 107	24	1	10	3	7	3	10	2	—
Pike	341	12 509	22	1	12	3	9	1	8	1	—
Porter	419	128 932	51	1	23	11	12	9	18	4	—
Posey	410	25 968	31	1	15	5	10	3	12	3	—
Pulaski	435	12 643	24	1	16	4	12	2	5	3	—
Putnam	482	30 315	39	1	19	6	13	4	15	2	—
Randolph	454	27 148	36	1	20	9	11	5	10	5	—
Ripley	447	24 616	33	1	18	7	11	4	10	2	—
Rush	408	18 129	21	1	15	3	12	1	4	1	—
St. Joseph	459	247 052	44	1	22	9	13	5	16	5	—
Scott	192	20 991	16	1	7	2	5	2	6	2	—
Shelby	412	40 307	28	1	16	2	14	4	7	1	—
Spencer	400	19 490	25	1	15	6	9	2	7	1	—
Starke	309	22 747	23	1	12	3	9	3	7	2	—
Steuben	308	27 446	32	1	18	6	12	3	10	2	—
Sullivan	452	18 993	26	1	16	7	9	2	7	2	—
Switzerland	224	7 738	14	1	8	2	6	1	4	1	—
Tippecanoe	502	130 598	36	1	19	6	13	3	13	3	—
Tipton	261	16 119	16	1	10	4	6	2	3	1	—
Union	163	6 976	12	1	8	2	6	1	2	1	—
Vanderburgh	236	165 058	17	1	10	2	8	1	5	1	—
Vermillion	260	16 773	22	1	12	7	5	2	7	2	—
Vigo	405	106 107	28	1	16	4	12	1	10	2	—
Wabash	398	35 069	26	1	12	5	7	3	10	3	—
Warren	366	8 176	26	1	16	4	12	1	8	3	—
Warrick	391	44 920	27	1	16	6	10	1	9	2	—
Washington	516	23 717	37	1	21	8	13	3	12	3	—
Wayne	404	71 951	47	1	29	14	15	5	12	5	—
Wells	370	25 948	25	1	14	5	9	3	7	1	—
White	506	23 265	34	1	19	7	12	4	10	4	—
Whitley	336	27 651	23	1	13	4	9	2	7	3	—
Iowa	55 965	2 776 755	1 880	99	952	952	—	441	388	98	—
Adair	569	8 409	11	1	5	5	—	3	2	1	—
Adams	425	4 866	8	1	4	4	—	2	1	—	—
Allamakee	633	13 855	13	1	6	6	—	3	3	—	—
Appanoose	498	13 743	16	1	11	11	—	3	1	—	—
Audubon	444	7 334	10	1	5	5	—	2	2	1	—
Benton	719	22 429	26	1	14	14	—	6	5	3	—
Black Hawk	573	123 798	23	1	9	9	—	6	7	1	—
Boone	573	25 186	16	1	9	9	—	5	1	—	—
Bremer	439	22 813	17	1	8	8	—	7	1	—	—
Buchanan	572	20 844	16	1	11	11	—	3	1	—	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Iowa—Con.											
Buena Vista	575	19 965	19	1	10	10	—	5	3	1	—
Butler	582	15 731	19	1	10	10	—	7	1	—	—
Calhoun	571	11 508	21	1	11	11	—	7	2	—	—
Carroll	570	21 423	21	1	13	13	—	4	3	—	—
Cass	565	15 128	14	1	8	8	—	4	1	—	—
Cedar	582	17 381	16	1	8	8	—	6	1	—	—
Cerro Gordo	569	46 733	34	1	10	10	—	6	17	3	—
Cherokee	577	14 098	16	1	8	8	—	5	2	—	—
Chickasaw	505	13 295	14	1	8	8	—	3	2	1	—
Clarke	431	8 287	7	1	3	3	—	2	1	—	—
Clay	569	17 585	21	1	10	10	—	5	5	2	—
Clayton	778	19 054	26	1	18	18	—	6	1	—	—
Clinton	695	51 040	25	1	14	14	—	7	3	1	—
Crawford	714	16 775	21	1	13	13	—	6	1	—	—
Dallas	591	29 755	25	1	14	14	—	8	2	1	—
Davis	504	8 312	10	1	4	4	—	1	4	2	—
Decatur	535	8 338	15	1	10	10	—	3	1	—	—
Delaware	578	18 035	18	1	12	12	—	3	2	1	—
Des Moines	414	42 614	18	1	5	5	—	5	7	—	—
Dickinson	381	14 909	17	1	10	10	—	4	2	—	—
Dubuque	607	86 403	26	1	21	21	—	2	2	—	—
Emmett	394	11 569	15	1	6	6	—	4	4	2	—
Fayette	731	21 843	21	1	13	13	—	5	2	1	—
Floyd	502	17 058	17	1	7	7	—	3	6	2	—
Franklin	583	11 364	33	1	8	8	—	3	21	6	—
Fremont	515	8 226	20	1	8	8	—	4	7	—	—
Greene	571	10 045	14	1	7	7	—	4	2	1	—
Grundy	501	12 029	17	1	9	9	—	5	2	1	—
Guthrie	590	10 935	16	1	9	9	—	4	2	1	—
Hamilton	576	16 071	16	1	9	9	—	4	2	—	—
Hancock	571	12 638	18	1	8	8	—	6	3	1	—
Hardin	569	19 094	33	1	12	12	—	8	12	—	—
Harrison	698	14 730	28	1	10	10	—	5	12	—	—
Henry	436	19 226	20	1	11	11	—	4	4	2	—
Howard	473	9 809	9	1	5	5	—	2	1	—	—
Humboldt	437	10 756	17	1	12	12	—	3	1	—	—
Ia	432	8 365	10	1	5	5	—	3	1	—	—
Iowa	587	14 630	21	1	7	7	—	6	7	5	—
Jackson	638	19 950	24	1	13	13	—	5	5	2	—
Jasper	731	34 795	24	1	13	13	—	5	5	3	—
Jefferson	440	16 310	9	1	6	6	—	1	1	—	—
Johnson	614	96 119	17	1	11	11	—	4	1	—	—
Jones	576	19 444	17	1	9	9	—	5	2	1	—
Keokuk	580	11 624	23	1	16	16	—	4	2	1	—
Kossuth	974	18 591	21	1	12	12	—	7	1	—	—
Lee	522	38 687	17	1	8	8	—	3	5	2	—
Linn	724	168 767	40	1	17	17	—	12	10	7	—
Louisa	402	11 592	25	1	9	9	—	4	11	3	—
Lucas	432	9 070	10	1	5	5	—	2	2	—	—
Lyon	588	11 952	15	1	8	8	—	4	2	1	—
Madison	563	12 483	14	1	8	8	—	3	2	—	—
Mahaska	571	21 522	14	1	9	9	—	3	1	—	—
Marion	560	30 001	16	1	9	9	—	5	1	—	—
Marshall	573	38 276	21	1	13	13	—	6	1	—	—
Mills	439	13 202	23	1	7	7	—	3	12	1	—
Mitchell	469	10 928	13	1	8	8	—	2	2	—	—
Monona	697	10 034	24	1	10	10	—	4	9	—	—
Monroe	434	8 114	6	1	3	3	—	1	1	—	—
Montgomery	424	12 076	12	1	6	6	—	3	2	—	—
Muscatine	442	39 907	23	1	8	8	—	3	11	1	—
O'Brien	573	15 444	18	1	9	9	—	7	1	—	—
Osceola	398	7 267	8	1	5	5	—	1	1	—	—
Page	535	16 870	11	1	11	11	—	4	2	—	—
Palo Alto	562	10 669	20	1	9	9	—	5	5	2	—
Plymouth	864	23 388	18	1	11	11	—	5	1	—	—
Pocahontas	577	9 525	15	1	8	8	—	5	1	—	—
Polk	582	327 140	55	1	17	17	—	10	27	6	—
Pottawattamie	953	82 628	31	1	14	14	—	10	6	—	—
Poweshiek	585	19 033	13	1	8	8	—	3	1	—	—
Ringgold	536	5 420	16	1	10	10	—	3	2	1	—
Sac	576	12 324	17	1	9	9	—	6	1	—	—
Scott	459	150 979	32	1	16	16	—	5	10	8	—
Shelby	591	13 230	18	1	11	11	—	4	2	—	—
Sioux	769	29 903	22	1	13	13	—	6	2	1	—
Story	574	74 252	25	1	14	14	—	7	3	1	—
Tama	722	17 419	23	1	12	12	—	5	5	1	—
Taylor	537	7 114	15	1	9	9	—	4	1	1	—
Union	426	12 750	16	1	8	8	—	3	4	1	—
Van Buren	484	7 676	14	1	8	8	—	3	2	—	—
Wapello	434	35 687	16	1	7	7	—	5	3	—	—

See footnotes at end of table.

54 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Iowa—Con.											
Warren	573	36 033	28	1	13	13	—	5	9	5	—
Washington	570	19 612	14	1	8	8	—	3	2	1	—
Wayne	527	7 067	13	1	8	8	—	3	1	—	—
Webster	718	40 342	29	1	13	13	—	5	10	5	—
Winnebago	401	12 122	24	1	7	7	—	4	12	1	—
Winneshiek	690	20 847	14	1	8	8	—	4	1	—	—
Woodbury	873	98 276	29	1	15	15	—	8	5	1	—
Worth	401	7 991	11	1	7	7	—	2	1	—	—
Wright	578	14 269	16	1	8	8	—	5	2	1	—
Kansas	81 786	2 477 574	3 891	105	1 980	627	1 353	324	1 482	752	—
Allen	505	14 638	48	1	21	9	12	4	22	4	—
Anderson	583	7 803	39	1	22	7	15	2	14	5	—
Atchison	431	16 932	35	1	13	5	8	2	19	13	—
Barber	1 136	5 874	43	1	25	7	18	2	15	8	—
Barton	895	29 382	45	1	31	9	22	5	8	4	—
Bourbon	638	14 966	41	1	17	6	11	3	20	15	—
Brown	571	11 128	44	1	20	10	10	2	21	11	—
Butler	1 443	50 580	69	1	42	13	29	10	16	4	—
Chase	777	3 021	25	1	14	5	9	1	9	4	—
Chautauqua	644	4 407	41	1	16	6	10	2	22	15	—
Cherokee	590	21 374	37	1	22	8	14	4	10	—	—
Cheyenne	1 021	3 243	17	1	9	2	7	2	5	2	—
Clark	976	2 418	13	1	6	3	3	2	4	2	—
Clay	632	9 158	66	1	26	8	18	1	38	25	—
Cloud	718	11 023	52	1	24	6	18	3	24	17	—
Coffey	615	8 404	41	1	20	6	14	3	17	10	—
Comanche	790	2 313	16	1	6	3	3	1	8	3	—
Cowley	1 128	36 915	59	1	32	7	25	6	20	9	—
Crawford	595	35 568	38	1	19	10	9	5	13	1	—
Decatur	894	4 021	44	1	29	4	25	2	12	7	—
Dickinson	852	18 958	76	1	33	9	24	5	37	29	—
Doniphan	388	8 134	42	1	17	8	9	6	18	4	—
Douglas	461	81 798	35	1	13	4	9	3	18	10	—
Edwards	620	3 787	22	1	14	4	10	2	5	3	—
Elk	650	3 327	31	1	15	5	10	2	13	9	—
Ellis	900	26 004	32	1	13	4	9	3	15	2	—
Ellsworth	717	6 586	32	1	24	5	19	2	5	1	—
Finney	1 302	33 070	18	1	9	2	7	3	5	1	—
Ford	1 099	27 463	32	1	18	4	14	4	9	6	—
Franklin	577	21 994	47	1	24	8	16	4	18	11	—
Geary	377	30 453	26	1	11	3	8	1	13	6	—
Gove	1 072	3 231	21	1	14	5	9	3	3	—	—
Graham	898	3 543	22	1	16	3	13	2	3	—	—
Grant	575	7 159	6	1	1	1	—	1	3	1	—
Gray	868	5 396	21	1	12	5	7	4	4	2	—
Greeley	778	1 774	7	1	2	2	—	1	3	1	—
Greenwood	1 135	7 847	40	1	22	7	15	3	14	5	—
Hamilton	998	2 388	10	1	5	2	3	1	3	2	—
Harper	802	7 124	33	1	13	7	6	2	17	10	—
Harvey	541	31 028	40	1	22	7	15	5	12	4	—
Haskell	578	3 886	13	1	5	2	3	2	5	4	—
Hodgeman	860	2 177	17	1	11	2	9	2	3	1	—
Jackson	658	11 525	49	1	23	9	14	3	22	15	—
Jefferson	536	15 905	70	1	20	8	12	6	43	25	—
Jewell	910	4 251	49	1	32	7	25	3	13	9	—
Johnson	478	355 054	53	1	29	20	9	7	16	6	—
Kearny	868	4 027	18	1	9	2	7	2	6	3	—
Kingman	866	8 292	37	1	30	7	23	2	4	—	—
Kiowa	723	3 660	13	1	3	3	—	3	6	4	—
Labette	653	23 693	46	1	24	8	16	5	16	6	—
Lane	717	2 375	18	1	9	1	8	2	6	2	—
Leavenworth	463	64 371	38	1	16	6	10	6	15	1	—
Lincoln	720	3 653	34	1	23	4	19	2	8	4	—
Linn	601	8 254	36	1	17	6	11	3	15	7	—
Logan	1 073	3 081	19	1	14	3	11	2	2	—	—
Lyon	844	34 732	39	1	20	9	11	3	15	6	—
McPherson	900	27 268	54	1	33	8	25	5	15	9	—
Marion	944	12 888	70	1	36	12	24	5	28	17	—
Marshall	878	11 705	74	1	34	9	25	4	35	23	—
Meade	979	4 247	25	1	12	3	9	2	10	5	—
Miami	590	23 466	36	1	17	4	13	3	15	8	—
Mitchell	717	7 203	62	1	27	7	20	2	32	18	—
Montgomery	646	38 816	63	1	21	9	12	6	35	13	—
Morris	693	6 198	36	1	17	7	10	1	17	14	—
Morton	731	3 480	11	1	3	3	—	2	5	4	—
Nemaha	719	10 446	54	1	28	8	20	3	22	14	—
Neosho	576	17 035	54	1	19	7	12	3	31	14	—
Ness	1 075	4 033	24	1	15	5	10	4	4	1	—
Norton	873	5 947	26	1	10	5	5	3	12	7	—
Osage	695	15 248	60	1	25	9	16	5	29	18	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Kansas—Con.											
Osborne	882	4 867	45	1	28	5	23	1	15	7	—
Ottawa	721	5 634	48	1	25	5	20	2	20	13	—
Pawnee	755	7 555	32	1	25	4	21	2	4	—	—
Phillips	887	6 590	45	1	33	8	25	3	8	2	—
Pottawatomie	828	16 128	58	1	34	11	23	4	19	12	—
Pratt	735	9 702	23	1	14	7	7	3	5	3	—
Rawlins	1 069	3 404	21	1	13	3	10	2	5	2	—
Reno	1 259	62 389	70	1	45	14	31	7	17	11	—
Republic	719	6 482	52	1	8	8	—	3	40	22	—
Rice	728	10 610	43	1	29	9	20	4	9	5	—
Riley	593	67 139	39	1	19	5	14	3	16	9	—
Rooks	888	6 039	47	1	18	6	12	3	25	14	—
Rush	718	3 842	26	1	20	8	12	2	3	1	—
Russell	869	7 835	36	1	20	8	12	2	13	4	—
Saline	721	49 301	41	1	24	6	18	3	13	5	—
Scott	717	5 289	10	1	5	1	4	1	3	—	—
Sedgwick	1 007	403 662	93	1	46	19	27	10	36	18	—
Seward	640	18 743	13	1	5	2	3	3	4	2	—
Shawnee	549	160 976	49	1	17	5	12	6	25	10	—
Sheridan	896	3 043	21	1	16	2	14	1	3	1	—
Sherman	1 057	6 926	20	1	15	2	13	1	3	1	—
Smith	897	5 078	47	1	31	6	25	2	13	6	—
Stafford	788	5 365	48	1	27	6	21	3	17	12	—
Stanton	681	2 333	7	1	2	2	—	1	3	1	—
Stevens	727	5 048	8	1	2	2	—	2	3	2	—
Sumner	1 184	25 841	70	1	41	11	30	7	21	8	—
Thomas	1 075	8 258	30	1	18	5	13	4	7	4	—
Trego	890	3 694	13	1	9	2	7	2	2	—	—
Wabunsee	797	6 603	39	1	20	7	13	2	16	8	—
Wallace	914	1 821	12	1	6	2	4	2	3	—	—
Washington	898	7 073	71	1	35	10	25	4	31	17	—
Wichita	719	2 758	6	1	1	1	—	1	3	—	—
Wilson	575	10 289	59	1	22	7	15	3	33	16	—
Woodson	498	4 116	26	1	9	3	6	1	15	9	—
Wyandotte	149	161 993	19	1	4	3	1	5	9	3	—
Kentucky	39 674	3 685 296	1 320	119	435	435	—	176	590	251	—
Adair	407	15 360	8	1	1	1	—	1	5	2	—
Allen	338	14 628	7	1	1	1	—	1	4	2	—
Anderson	204	14 571	9	1	1	1	—	1	6	2	—
Ballard	254	7 902	10	1	5	5	—	1	3	1	—
Barren	482	34 001	10	1	4	4	—	3	2	1	—
Bath	278	9 692	10	1	3	3	—	1	5	2	—
Bell	361	31 506	10	1	2	2	—	3	4	3	—
Boone	246	57 589	19	1	3	3	—	2	13	8	—
Bourbon	292	19 236	10	1	3	3	—	2	4	2	—
Boyd	161	51 150	18	1	2	2	—	3	12	8	—
Boyle	182	25 641	12	1	3	3	—	2	6	2	—
Bracken	203	7 766	12	1	3	3	—	2	6	3	—
Breathitt	495	15 703	7	1	1	1	—	2	3	1	—
Breckinridge	565	16 312	9	1	3	3	—	2	3	2	—
Bullitt	300	47 567	17	1	8	8	—	1	7	4	—
Butler	431	11 245	11	1	3	3	—	1	6	2	—
Caldwell	347	13 232	7	1	2	2	—	1	3	1	—
Calloway	386	30 735	12	1	2	2	—	2	7	1	—
Campbell	152	83 866	34	1	15	15	—	7	11	9	—
Carlisle	191	5 238	8	1	2	2	—	1	4	1	—
Carroll	130	9 292	11	1	5	5	—	1	4	2	—
Carter	407	24 340	8	1	2	2	—	1	4	1	—
Casey	445	14 211	7	1	1	1	—	1	4	1	—
Christian	722	68 941	9	1	5	5	—	1	2	—	—
Clark	255	29 496	6	1	1	1	—	1	3	1	—
Clay	471	21 746	7	1	1	1	—	1	4	1	—
Clinton	196	9 135	5	1	1	1	—	1	2	1	—
Crittenden	360	9 196	6	1	1	1	—	1	3	1	—
Cumberland	304	6 784	6	1	1	1	—	1	3	1	—
Daviess	463	87 189	8	1	2	2	—	2	3	—	—
Edmonson	302	10 357	7	1	1	1	—	1	4	1	—
Elliott	234	6 455	8	1	1	1	—	1	5	4	—
Estill	256	14 614	8	1	2	2	—	1	4	2	—
Fayette ⁴	285	225 366	4	—	1	1	—	1	2	—	—
Fleming	351	12 292	9	1	2	2	—	1	5	3	—
Floyd	393	43 586	16	1	5	5	—	1	9	2	—
Franklin	212	43 781	9	1	1	1	—	2	5	1	—
Fulton	211	8 271	10	1	2	2	—	2	5	4	—
Gallatin	99	5 393	8	1	3	3	—	1	3	1	—
Garrard	232	11 579	7	1	1	1	—	1	4	2	—
Grant	259	15 737	11	1	4	4	—	2	4	1	—
Graves	557	33 550	17	1	3	3	—	2	11	2	—
Grayson	493	21 050	9	1	3	3	—	1	4	2	—
Green	289	10 371	6	1	1	1	—	1	3	1	—
Greenup	347	36 742	24	1	8	8	—	3	12	7	—

See footnotes at end of table.

56 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Kentucky—Con.											
Hancock	189	7 864	6	1	2	2	—	1	2	1	—
Hardin	629	89 240	13	1	5	7	—	3	4	1	—
Harlan	468	36 574	16	1	7	5	—	2	6	1	—
Harrison	310	16 248	7	1	2	2	—	1	3	1	—
Hart	412	14 890	10	1	3	3	—	1	5	3	—
Henderson	438	43 044	8	1	2	2	—	1	4	1	—
Henry	291	12 823	15	1	5	5	—	2	7	3	—
Hickman	245	5 566	6	1	2	2	—	1	2	2	—
Hopkins	552	46 126	18	1	9	9	—	2	6	1	—
Jackson	346	11 955	7	1	2	2	—	1	3	1	—
Jefferson	386	664 937	126	1	95	95	—	2	28	21	—
Jessamine	175	30 508	9	1	2	2	—	1	5	1	—
Johnson	264	23 248	10	1	2	2	—	2	5	1	—
Kenton	163	142 031	36	1	21	21	—	5	9	6	—
Knott	352	17 906	11	1	2	2	—	1	7	2	—
Knox	388	29 676	10	1	1	1	—	2	6	3	—
Larue	263	11 679	8	1	2	2	—	1	4	3	—
Laurel	434	43 438	9	1	1	1	—	2	5	1	—
Lawrence	420	13 998	9	1	2	2	—	1	5	2	—
Lee	211	7 422	6	1	1	1	—	1	3	2	—
Leslie	402	13 642	7	1	1	1	—	1	4	1	—
Letcher	339	27 000	8	1	3	3	—	2	2	—	—
Lewis	484	13 029	7	1	2	2	—	1	3	1	—
Lincoln	337	20 045	10	1	3	3	—	1	5	2	—
Livingston	312	9 062	11	1	4	4	—	1	5	2	—
Logan	556	24 416	12	1	4	4	—	2	5	1	—
Lyon	209	6 624	9	1	2	2	—	1	5	3	—
McCracken	251	62 879	14	1	2	2	—	2	9	6	—
McCreary	427	15 603	11	1	—	—	—	1	9	6	—
McLean	256	9 628	10	1	4	4	—	1	4	—	—
Madison	443	57 508	13	1	2	2	—	2	8	2	—
Magoffin	310	13 077	6	1	1	1	—	1	3	1	—
Marion	347	16 499	11	1	4	4	—	1	5	2	—
Marshall	304	27 205	10	1	3	3	—	1	5	2	—
Martin	231	12 526	9	1	2	2	—	1	5	—	—
Mason	241	16 666	10	1	3	3	—	1	5	1	—
Meade	307	24 170	8	1	3	3	—	1	3	1	—
Menifee	203	5 092	5	1	1	1	—	1	2	1	—
Mercer	250	19 148	10	1	2	2	—	3	4	2	—
Metcalfe	291	8 963	6	1	1	1	—	1	3	1	—
Monroe	331	11 401	9	1	3	3	—	1	4	1	—
Montgomery	199	19 561	14	1	3	3	—	1	9	3	—
Morgan	382	11 648	6	1	1	1	—	1	3	2	—
Muhlenberg	478	31 318	14	1	6	6	—	1	6	2	—
Nelson	424	29 710	11	1	4	4	—	2	4	2	—
Nicholas	197	6 725	7	1	1	1	—	1	4	2	—
Ohio	596	21 105	11	1	6	6	—	1	3	1	—
Oldham	190	33 263	26	1	7	7	—	1	17	10	—
Owen	354	9 035	8	1	3	3	—	1	3	1	—
Owsley	198	5 036	5	1	1	1	—	1	2	1	—
Pendleton	281	12 036	10	1	2	2	—	1	6	2	—
Perry	341	30 283	8	1	2	2	—	2	3	2	—
Pike	785	72 583	10	1	3	3	—	2	4	1	—
Powell	180	11 686	8	1	2	2	—	1	4	1	—
Pulaski	660	49 489	13	1	5	5	—	3	4	—	—
Robertson	100	2 124	5	1	1	1	—	1	2	1	—
Rockcastle	318	14 803	8	1	3	3	—	1	3	1	—
Rowan	282	20 353	8	1	2	2	—	1	4	1	—
Russell	250	14 716	6	1	2	2	—	1	2	1	—
Scott	286	23 867	7	1	3	3	—	1	2	1	—
Shelby	385	24 824	11	1	2	2	—	1	7	3	—
Simpson	236	15 145	9	1	1	1	—	1	6	2	—
Spencer	192	6 801	8	1	1	1	—	1	5	4	—
Taylor	270	21 146	7	1	1	1	—	2	3	2	—
Todd	377	10 940	9	1	3	3	—	1	4	1	—
Trigg	421	10 361	7	1	1	1	—	1	4	1	—
Trimble	148	6 090	8	1	2	2	—	1	4	2	—
Union	341	16 557	10	1	4	4	—	1	4	1	—
Warren	547	76 673	11	1	5	5	—	2	3	1	—
Washington	301	10 441	8	1	3	3	—	1	3	2	—
Wayne	446	17 468	6	1	1	1	—	2	2	1	—
Webster	336	13 955	13	1	6	6	—	2	4	1	—
Whitley	443	33 326	10	1	2	2	—	3	4	1	—
Wolfe	223	6 503	7	1	1	1	—	1	4	1	—
Woodford	192	19 955	9	1	2	2	—	1	5	1	—
Louisiana	44 520	4 219 973	458	61	301	301	—	66	30	18	—
Acadia	657	55 882	9	1	7	7	—	1	—	—	—
Allen	766	21 226	7	1	5	5	—	1	—	—	—
Ascension	296	58 214	5	1	3	3	—	1	—	—	—
Assumption	342	22 753	4	1	1	1	—	1	1	—	—
Avoyelles	846	39 159	11	1	9	9	—	1	—	—	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Louisiana—Con.											
Beauregard	1 163	30 083	4	1	2	2	—	1	—	—	
Bienville	815	15 979	12	1	10	10	—	1	—	—	
Bossier	845	86 088	6	1	4	4	—	1	—	—	
Caddo	894	248 253	13	1	11	11	—	1	—	—	
Calcasieu	1 081	168 134	12	1	6	6	—	1	4	3	
Caldwell	541	9 810	5	1	3	3	—	1	—	—	
Cameron	1 417	9 260	2	1	—	—	—	1	—	—	
Catahoula	732	11 065	5	1	3	3	—	1	—	—	
Claiborne	765	17 405	7	1	4	4	—	1	1	—	
Concordia	717	20 828	6	1	4	4	—	1	—	—	
De Soto	880	25 346	10	1	8	8	—	1	—	—	
East Baton Rouge ⁴	458	380 105	6	—	3	3	—	1	2	1	
East Carroll	426	9 709	3	1	1	1	—	1	—	—	
East Feliciana	455	19 211	7	1	5	5	—	1	—	—	
Evangeline	667	33 274	9	1	6	6	—	1	1	1	
Franklin	636	22 387	6	1	4	4	—	1	—	—	
Grant	653	17 526	7	1	5	5	—	1	—	—	
Iberia	589	68 297	7	1	3	3	—	1	2	—	
Iberville	637	31 049	7	1	5	5	—	1	—	—	
Jackson	578	15 705	10	1	7	7	—	1	1	1	
Jefferson	347	448 306	8	1	6	6	—	1	—	—	
Jefferson Davis	655	30 722	8	1	5	5	—	1	1	—	
Lafayette	270	164 762	9	1	6	6	—	1	1	—	
Lafourche	1 141	85 860	7	1	3	3	—	1	2	1	
La Salle	638	13 662	7	1	4	4	—	1	1	—	
Lincoln	472	41 745	8	1	6	6	—	1	—	—	
Livingston	661	70 526	11	1	8	8	—	1	1	1	
Madison	631	12 463	6	1	4	4	—	1	—	—	
Morehouse	807	31 938	7	1	5	5	—	1	—	—	
Natchitoches	1 264	36 689	12	1	9	9	—	1	1	—	
Orleans ⁴	199	496 938	3	—	1	1	—	1	1	1	
Ouachita	627	142 191	7	1	4	4	—	2	—	—	
Plaquemines	1 035	25 575	2	1	—	—	—	1	—	—	
Pointe Coupee	566	22 540	6	1	4	4	—	1	—	—	
Rapides	1 341	131 556	13	1	10	10	—	1	1	1	
Red River	394	9 387	6	1	4	4	—	1	—	—	
Richland	563	20 629	5	1	3	3	—	1	—	—	
Sabine	855	22 646	9	1	7	7	—	1	—	—	
St Bernard	486	66 631	3	1	—	—	—	1	1	—	
St Charles	286	42 437	2	1	—	—	—	1	—	—	
St Helena	409	9 874	4	1	2	2	—	1	—	—	
St James	248	20 879	4	1	2	2	—	1	—	—	
St John the Baptist	213	39 996	2	1	—	—	—	1	—	—	
St Landry	936	80 331	15	1	12	12	—	1	1	1	
St Martin	749	43 978	6	1	4	4	—	1	—	—	
St Mary	613	58 086	9	1	5	5	—	1	2	2	
St Tammany	873	144 508	10	1	8	8	—	1	—	—	
Tangipahoa	783	85 709	11	1	8	8	—	1	1	—	
Tensas	623	7 103	5	1	3	3	—	1	—	—	
Terrebonne ⁴	1 367	96 982	3	—	1	1	—	1	1	1	
Union	884	20 690	9	1	7	7	—	1	—	—	
Vermilion	1 205	50 055	10	1	6	6	—	1	2	2	
Vernon	1 332	61 961	8	1	6	6	—	1	—	—	
Washington	676	43 185	7	1	4	4	—	2	—	—	
Webster	602	41 989	14	1	11	11	—	1	1	—	
West Baton Rouge	194	19 419	5	1	3	3	—	1	—	—	
West Carroll	360	12 093	7	1	5	5	—	1	—	—	
West Feliciana	406	12 915	3	1	1	1	—	1	—	—	
Winn	953	16 269	7	1	5	5	—	1	—	—	
Maine	30 995	1 227 928	796	16	490	22	468	91	199	10	197
Androscoggin	477	105 259	28	1	14	2	12	2	11	—	9
Aroostook	6 721	86 936	104	1	67	2	65	13	23	—	19
Cumberland	876	243 135	51	1	25	3	22	5	20	2	12
Franklin	1 699	29 008	33	1	22	—	22	3	7	1	7
Hancock	1 537	46 948	49	1	37	1	36	7	4	—	25
Kennebec	876	115 904	53	1	29	4	25	5	18	—	19
Knox	370	36 310	30	1	18	1	17	6	5	—	3
Lincoln	458	30 357	34	1	19	—	19	3	11	1	16
Oxford	2 053	52 602	58	1	36	—	36	7	14	1	6
Penobscot	3 430	146 601	94	1	61	3	58	11	21	3	20
Piscataquis	3 986	18 653	33	1	19	—	19	3	10	1	7
Sagadahoc	257	33 535	19	1	10	1	9	1	7	—	7
Somerset	3 931	49 767	54	1	33	—	33	8	12	—	4
Waldo	730	33 018	39	1	26	1	25	5	7	—	3
Washington	2 586	35 308	60	1	45	2	43	6	8	1	31
York	1 008	164 587	57	1	29	2	27	6	21	—	9
Maryland	9 838	4 781 468	401	23	155	155	—	—	223	47	40
Allegany	421	74 946	21	1	7	7	—	—	13	7	2
Anne Arundel	419	427 239	36	1	2	2	—	—	33	29	2
Baltimore	598	692 134	2	1	—	—	—	—	1	—	4
Calvert	213	51 372	5	1	2	2	—	—	2	—	1
Caroline	321	27 035	75	1	9	9	—	—	65	—	1

See footnotes at end of table.

58 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Maryland—Con.											
Carroll	452	123 372	10	1	8	8	—	—	1	—	1
Cecil	359	71 347	11	1	8	8	—	—	2	—	2
Charles	452	101 154	6	1	3	3	—	—	2	—	2
Dorchester	593	30 236	39	1	9	9	—	—	29	1	1
Frederick	663	150 208	15	1	11	11	—	—	3	—	2
Garrett	657	28 138	11	1	8	8	—	—	2	1	2
Harford	447	182 132	6	1	3	3	—	—	2	—	2
Howard	251	187 328	2	1	—	—	—	—	1	—	2
Kent	278	17 842	10	1	5	5	—	—	4	1	1
Montgomery	495	757 027	26	1	17	17	—	—	8	6	2
Prince Georges	487	729 268	32	1	27	27	—	—	4	1	2
Queen Annes	372	33 953	9	1	6	6	—	—	2	—	2
St Marys	373	75 974	3	1	1	1	—	—	1	—	1
Somerset	339	23 440	11	1	2	2	—	—	8	—	1
Talbot	259	30 549	9	1	5	5	—	—	3	—	1
Washington	455	121 393	13	1	9	9	—	—	3	—	2
Wicomico	379	74 339	23	1	8	8	—	—	14	—	2
Worcester	475	35 028	23	1	4	4	—	—	18	1	1
Baltimore City ⁴	80	736 014	3	—	1	1	—	—	2	—	1
Massachusetts	7 826	6 016 425	843	12	351	39	312	84	396	93	286
Barnstable	400	186 605	47	1	15	—	15	4	27	11	13
Berkshire	929	139 352	58	1	32	2	30	6	19	6	16
Bristol	557	506 325	58	1	20	4	16	6	31	8	19
Dukes	102	11 639	13	1	7	—	7	1	4	—	7
Essex	495	670 080	86	1	34	8	26	8	43	8	33
Franklin	702	70 092	67	1	26	—	26	9	31	18	17
Hampden	618	456 310	50	1	23	4	19	3	23	4	18
Hampshire	528	146 568	42	1	20	1	19	6	15	4	13
Middlesex	822	1 398 468	125	1	54	11	43	12	58	9	50
Nantucket ⁴	47	6 012	3	—	1	—	1	—	2	—	1
Norfolk	400	616 087	63	1	28	1	27	4	30	2	29
Plymouth	655	435 276	64	1	27	1	26	7	29	2	27
Suffolk ⁴	57	663 906	11	—	4	3	1	—	7	—	4
Worcester	1 514	709 705	156	1	60	4	56	18	77	21	39
Michigan	56 959	9 295 297	2 721	83	1 776	534	1 242	585	277	94	—
Alcona	679	10 145	16	1	13	2	11	1	1	—	—
Alger	912	8 972	16	1	10	2	8	4	1	—	—
Allegan	832	90 509	54	1	33	9	24	10	10	4	—
Alpena	568	30 605	13	1	9	1	8	2	1	—	—
Antrim	480	18 185	30	1	20	5	15	6	3	2	—
Arenac	368	14 931	24	1	18	6	12	3	2	—	—
Baraga	901	7 954	12	1	7	2	5	3	1	—	—
Barry	560	50 057	30	1	21	5	16	3	5	3	—
Bay	447	111 723	30	1	18	4	14	5	6	4	—
Benzie	322	12 200	27	1	19	7	12	2	5	2	—
Berrien	576	161 378	70	1	39	17	22	17	13	6	—
Branch	508	41 502	29	1	21	5	16	4	3	1	—
Calhoun	712	135 982	40	1	27	8	19	11	1	—	—
Cass	496	49 477	29	1	20	5	15	5	3	1	—
Charlevoix	421	21 468	30	1	19	4	15	5	5	3	—
Cheboygan	720	21 398	30	1	22	3	19	4	3	1	—
Chippewa	1 590	34 604	28	1	18	2	16	6	3	—	—
Clare	570	24 952	27	1	19	3	16	4	3	—	—
Clinton	573	57 883	34	1	24	8	16	6	3	1	—
Crawford	559	12 260	12	1	7	1	6	1	3	1	—
Delta	1 173	37 780	27	1	17	3	14	7	2	—	—
Dickinson	770	26 831	16	1	10	3	7	4	1	—	—
Eaton	579	92 879	41	1	26	10	16	9	5	4	—
Emmet	468	25 040	30	1	20	4	16	5	4	1	—
Genesee	642	430 459	61	1	31	14	17	22	7	3	—
Gladwin	505	21 896	22	1	17	2	15	2	2	—	—
Gogebic	1 105	18 052	18	1	9	3	6	6	2	—	—
Grand Traverse	466	64 273	28	1	16	3	13	5	6	3	—
Gratiot	570	38 982	31	1	22	6	16	6	2	—	—
Hillsdale	603	43 431	43	1	27	9	18	8	7	5	—
Houghton	1 014	35 446	37	1	21	7	14	9	6	1	—
Huron	830	34 951	59	1	39	11	28	16	3	1	—
Ingham	560	281 912	42	1	24	8	16	13	4	2	—
Ionia	577	57 024	41	1	26	10	16	10	4	2	—
Iosco	546	30 209	20	1	14	3	11	4	1	—	—
Iron	1 163	13 175	21	1	14	7	7	2	4	2	—
Isabella	576	54 624	25	1	19	3	16	3	2	—	—
Jackson	705	149 756	42	1	26	7	19	13	2	1	—
Kalamazoo	562	223 411	40	1	24	9	15	10	5	4	—
Kalkaska	563	13 497	19	1	13	1	12	2	3	—	—
Kent	862	500 631	58	1	34	13	21	19	4	2	—
Keweenaw	544	1 701	8	1	6	1	5	1	—	—	—
Lake	568	8 583	20	1	17	2	15	1	1	—	—
Lapeer	658	74 768	35	1	27	9	18	5	2	—	—
Leelanau	341	16 527	23	1	14	3	11	4	4	2	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district		
					Total	Municipal		Town or township	Total	
Michigan—Con.										
Lenawee	753	91 476	50	1	34	12	22	12	3	—
Livingston	575	115 645	32	1	20	4	16	5	6	2
Luce	905	5 763	8	1	5	1	4	1	1	—
Mackinac	1 025	10 674	21	1	13	2	11	6	1	—
Macomb	483	717 400	55	1	27	15	12	22	5	2
Manistee	543	21 265	27	1	20	6	14	4	2	—
Marquette	1 822	70 887	36	1	22	3	19	8	5	1
Mason	495	25 537	27	1	20	5	15	5	1	—
Mecosta	560	37 308	28	1	21	5	16	3	3	2
Menominee	1 045	24 920	26	1	19	5	14	4	2	—
Midland	525	75 651	26	1	19	3	16	4	2	1
Missaukee	565	12 147	22	1	17	2	15	3	1	—
Monroe	557	133 600	39	1	23	8	15	10	5	—
Montcalm	713	53 059	39	1	29	9	20	8	1	—
Montmorency	550	8 936	14	1	9	1	8	2	2	—
Muskegon	507	158 983	44	1	27	11	16	13	3	—
Newaygo	847	38 202	39	1	28	4	24	7	3	1
Oakland	875	1 083 592	96	1	60	39	21	29	6	1
Oceana	541	22 454	31	1	23	7	16	5	2	1
Ogemaw	569	18 681	22	1	17	3	14	1	3	—
Ontonagon	1 311	8 854	18	1	12	1	11	3	2	1
Osceola	569	20 146	30	1	22	6	16	4	3	2
Oscoda	568	7 842	10	1	6	—	6	2	1	—
Otsego	516	17 957	16	1	11	2	9	3	1	—
Ottawa	567	187 768	38	1	24	7	17	9	4	1
Presque Isle	656	13 743	23	1	18	4	14	3	1	—
Roscommon	528	19 776	17	1	12	1	11	3	1	—
Saginaw	815	211 946	56	1	35	8	27	13	7	3
St Clair	734	145 607	44	1	31	8	23	8	4	1
St Joseph	503	58 913	37	1	24	8	16	10	2	—
Sanilac	964	39 928	51	1	39	13	26	7	4	1
Schoolcraft	1 173	8 302	12	1	9	1	8	1	1	—
Shiawassee	541	69 770	39	1	27	11	16	8	3	1
Tuscola	812	55 498	47	1	34	11	23	9	3	—
Van Buren	612	70 060	49	1	29	11	18	12	7	3
Washtenaw	710	282 937	46	1	28	8	20	11	6	2
Wayne	615	2 111 687	91	1	44	34	10	36	10	2
Wexford	566	26 360	27	1	21	5	16	3	2	—
Minnesota	79 548	4 375 099	3 579	87	2 657	854	1 803	458	377	250
Aitkin	1 834	12 425	53	1	46	6	40	3	3	1
Anoka	430	243 641	37	1	21	17	4	7	8	5
Becker	1 312	27 881	56	1	44	7	37	5	6	5
Beltrami	2 507	34 384	61	1	50	8	42	5	5	4
Benton	408	30 185	24	1	17	5	12	2	4	3
Big Stone	497	6 285	31	1	22	8	14	3	5	2
Blue Earth	749	54 044	46	1	34	11	23	6	5	3
Brown	610	26 984	31	1	23	7	16	4	3	1
Carlton	864	29 259	44	1	29	10	19	7	7	6
Carver	351	47 915	36	1	23	12	11	4	8	5
Cass	2 033	21 791	79	1	65	14	51	6	7	6
Chippewa	584	13 228	30	1	21	5	16	4	4	3
Chisago	417	30 521	31	1	21	11	10	5	4	3
Clay	1 049	50 422	54	1	41	11	30	7	5	3
Clearwater	1 000	8 309	33	1	26	5	21	3	3	2
Cook	1 412	3 868	7	1	4	1	3	1	1	—
Cottonwood	640	12 694	33	1	24	6	18	4	4	2
Crow Wing	1 008	44 249	62	1	48	18	30	4	9	7
Dakota	575	275 227	50	1	33	20	13	10	6	5
Dodge	439	15 731	25	1	18	6	12	5	1	—
Douglas	644	28 674	42	1	31	11	20	6	4	3
Faribault	714	16 937	44	1	31	11	20	8	4	3
Fillmore	862	20 777	46	1	37	14	23	7	1	—
Freeborn	705	33 060	46	1	34	14	20	6	5	4
Goodhue	763	40 690	43	1	30	9	21	7	5	3
Grant	547	6 246	32	1	23	7	16	5	3	1
Hennepin	541	1 032 431	80	1	43	42	1	18	18	16
Houston	564	18 497	32	1	24	7	17	4	3	1
Hubbard	936	14 939	39	1	32	4	28	4	2	1
Isanti	440	25 921	22	1	16	3	13	2	3	2
Itasca	2 661	40 863	67	1	58	15	43	4	4	3
Jackson	699	11 677	34	1	26	6	20	4	3	2
Kanabec	527	12 802	25	1	19	4	15	2	3	2
Kandiyohi	784	38 761	47	1	36	12	24	6	4	1
Kittson	1 104	5 767	46	1	37	9	28	4	4	2
Koochiching	3 108	16 299	16	1	7	7	—	3	5	4
Lac Qui Parle	772	8 924	39	1	29	7	22	4	5	3
Lake	2 053	10 415	13	1	8	3	5	1	3	3
Lake of the Woods	1 296	4 076	8	1	2	2	—	1	4	2
Le Sueur	446	23 239	32	1	23	9	14	5	3	2
Lincoln	539	6 890	28	1	20	5	15	5	2	1
Lyon	714	24 789	45	1	31	11	20	8	5	4
McLeod	489	32 030	39	1	23	9	14	8	7	6
Mahnomen	559	5 044	22	1	18	3	15	2	1	—
Marshall	1 760	10 993	73	1	59	11	48	8	5	3

See footnotes at end of table.

60 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Minnesota—Con.											
Martin	706	22 914	40	1	29	9	20	8	2	1	—
Meeker	624	20 846	35	1	26	9	17	5	3	2	—
Miller	578	18 670	32	1	25	8	17	4	2	1	—
Morrison	1 124	29 604	56	1	47	16	31	6	2	1	—
Mower	711	37 385	45	1	34	14	20	6	4	2	—
Murray	702	9 660	35	1	29	9	20	3	2	1	—
Nicollet	440	28 076	23	1	18	5	13	2	2	1	—
Nobles	714	20 098	41	1	31	11	20	5	4	3	—
Norman	877	7 975	40	1	32	8	24	5	2	1	—
Olmsted	655	106 470	33	1	24	6	18	6	2	1	—
Otter Tail	1 973	50 714	102	1	82	20	62	9	10	8	—
Pennington	618	13 306	31	1	24	3	21	3	3	2	—
Pine	1 421	21 264	59	1	47	14	33	7	4	3	—
Pipestone	466	10 491	28	1	21	9	12	4	2	1	—
Polk	1 981	32 498	91	1	74	15	59	9	7	5	—
Pope	668	10 745	37	1	29	9	20	4	3	2	—
Ramsey	154	485 765	35	1	16	15	1	6	12	9	—
Red Lake	433	4 525	23	1	17	4	13	3	2	1	—
Redwood	881	17 254	54	1	42	16	26	8	3	1	—
Renville	984	17 673	50	1	37	10	27	10	2	1	—
Rice	501	49 183	29	1	20	6	14	3	5	4	—
Rock	483	9 806	27	1	19	7	12	3	4	2	—
Roseau	1 677	15 026	50	1	39	6	33	4	6	5	—
St Louis	6 125	198 213	137	1	98	27	71	20	18	13	—
Scott	357	57 846	30	1	19	8	11	5	5	3	—
Sherburne	435	41 945	21	1	15	5	10	3	2	1	—
Sibley	593	14 366	32	1	24	7	17	5	2	—	—
Stearns	1 338	118 791	87	1	66	29	37	13	7	4	—
Steele	431	30 729	24	1	17	4	13	4	2	1	—
Stevens	560	10 634	28	1	21	5	16	3	3	2	—
Swift	743	10 724	38	1	29	8	21	3	5	4	—
Todd	941	23 363	54	1	38	10	28	9	6	2	—
Traverse	575	4 463	24	1	19	4	15	2	2	1	—
Wabasha	537	19 744	36	1	27	10	17	5	3	2	—
Wadena	537	13 154	29	1	21	6	15	5	2	1	—
Waseca	422	18 079	22	1	16	4	12	3	2	1	—
Washington	390	145 896	43	1	32	23	9	4	6	5	—
Watsonwan	435	11 682	26	1	20	8	12	3	2	1	—
Wilkin	751	7 516	37	1	31	9	22	3	2	1	—
Winona	630	47 828	40	1	31	11	20	4	4	3	—
Wright	672	68 710	49	1	34	15	19	8	6	5	—
Yellow Medicine	759	11 684	43	1	30	9	21	6	6	4	—
Mississippi	47 233	2 573 216	869	82	294	294	—	173	320	101	4
Adams	456	35 356	6	1	1	1	—	1	3	—	—
Alcorn	401	31 722	10	1	3	3	—	2	4	1	—
Amite	732	13 328	5	1	2	2	—	1	1	—	—
Attala	737	18 481	10	1	4	4	—	2	3	—	—
Benton	407	8 046	9	1	2	2	—	1	5	4	—
Bolivar	892	41 875	50	1	15	15	—	7	27	20	—
Calhoun	573	14 908	18	1	7	7	—	1	9	1	—
Carroll	634	9 237	7	1	3	3	—	1	2	1	—
Chickasaw	503	18 085	13	1	4	4	—	3	5	2	—
Choctaw	420	9 071	6	1	3	3	—	1	1	1	—
Claiborne	494	11 370	4	1	1	1	—	1	1	—	—
Clarke	692	17 313	11	1	5	5	—	3	2	—	—
Clay	415	21 120	6	1	1	1	—	2	2	—	—
Coahoma	559	31 665	23	1	6	6	—	3	13	6	1
Copiah	779	27 592	11	1	5	5	—	3	2	—	—
Covington	416	16 527	6	1	3	3	—	1	1	—	—
De Soto	483	67 910	13	1	6	6	—	1	5	3	—
Forrest	469	68 314	11	1	2	2	—	3	5	—	1
Franklin	566	8 377	6	1	3	3	—	1	1	—	—
George	483	16 673	4	1	1	1	—	1	1	—	—
Greene	718	10 220	5	1	2	2	—	1	1	—	—
Grenada	421	21 555	5	1	1	1	—	1	2	1	—
Hancock	478	31 760	11	1	2	2	—	2	6	—	—
Harrison	581	165 365	19	1	5	5	—	5	8	1	—
Hinds	875	254 441	20	1	8	8	—	4	7	1	1
Holmes	759	21 604	13	1	7	7	—	3	2	1	—
Humphreys	430	12 134	11	1	4	4	—	1	5	2	—
Issaquena	406	1 909	3	1	1	1	—	—	1	—	—
Itawamba	541	20 017	8	1	3	3	—	2	2	—	1
Jackson	731	115 243	13	1	4	4	—	4	4	1	—
Jasper	678	17 114	9	1	4	4	—	3	1	—	—
Jefferson	523	8 653	4	1	1	1	—	1	1	—	—
Jefferson Davis	409	14 051	6	1	2	2	—	1	2	—	—
Jones	695	62 031	12	1	4	4	—	3	4	—	—
Kemper	766	10 356	6	1	2	2	—	2	1	—	—
Lafayette	669	31 826	10	1	3	3	—	2	4	—	—
Lamar	499	30 424	9	1	3	3	—	2	3	—	—
Lauderdale	705	75 555	9	1	2	2	—	3	3	—	—
Lawrence	435	12 458	6	1	3	3	—	1	1	—	—
Leake	584	18 436	7	1	3	3	—	1	2	—	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Mississippi—Con.											
Lee	451	65 581	19	1	7	7	—	3	8	3	—
Leflore	605	37 341	17	1	5	5	—	2	9	6	—
Lincoln	586	30 278	8	1	1	1	—	2	4	2	—
Lowndes	517	59 308	11	1	4	4	—	2	4	—	—
Madison	717	53 794	11	1	4	4	—	2	4	—	—
Marion	548	25 544	5	1	1	1	—	2	1	—	—
Marshall	709	30 361	8	1	3	3	—	2	2	—	—
Monroe	772	36 582	13	1	6	6	—	3	3	—	—
Montgomery	408	12 388	9	1	3	3	—	2	3	—	—
Neshoba	571	24 800	6	1	1	1	—	2	2	—	—
Newton	580	20 291	13	1	5	5	—	4	3	—	—
Noxubee	698	12 604	6	1	3	3	—	1	1	—	—
Oktibbeha	459	38 375	9	1	3	3	—	2	3	1	—
Panola	695	29 996	18	1	6	6	—	3	8	3	—
Pearl River	819	38 714	9	1	2	2	—	4	2	—	—
Perry	651	10 865	8	1	3	3	—	2	2	—	—
Pike	410	36 882	13	1	4	4	—	5	3	—	—
Pontotoc	499	22 237	13	1	6	6	—	2	4	2	—
Prentiss	417	23 278	11	1	3	3	—	4	3	1	—
Quitman	406	10 490	14	1	5	5	—	1	7	4	—
Rankin	782	87 161	13	1	7	7	—	2	3	2	—
Scott	610	24 137	9	1	4	4	—	2	2	—	—
Sharkey	435	7 066	11	1	3	3	—	1	6	3	—
Simpson	591	23 953	7	1	4	4	—	1	1	—	—
Smith	635	14 798	10	1	5	5	—	1	3	—	—
Stone	446	10 750	5	1	1	1	—	2	1	—	—
Sunflower	707	32 867	21	1	7	7	—	4	9	5	—
Tallahatchie	651	15 210	17	1	5	5	—	3	8	6	—
Tate	406	21 432	12	1	2	2	—	3	6	2	—
Tippah	458	19 523	16	1	5	5	—	3	7	2	—
Tishomingo	434	17 683	10	1	6	6	—	1	2	—	—
Tunica	460	8 164	6	1	1	1	—	1	3	2	—
Union	417	22 085	14	1	3	3	—	2	8	—	—
Walthall	404	14 352	4	1	1	1	—	1	1	—	—
Warren	597	47 880	6	1	1	1	—	1	3	—	—
Washington	732	67 935	19	1	5	5	—	5	8	3	—
Wayne	813	19 517	6	1	2	2	—	1	2	—	—
Webster	424	10 222	7	1	4	4	—	1	1	—	—
Wilkinson	678	9 678	6	1	3	3	—	1	1	—	—
Winston	610	19 433	7	1	2	2	—	1	3	2	—
Yalobusha	478	12 033	12	1	3	3	—	3	5	2	—
Yazoo	933	25 506	15	1	4	4	—	2	8	4	—
Missouri	68 944	5 117 073	3 309	114	1 257	933	324	552	1 386	674	—
Adair	567	24 577	15	1	5	5	—	3	6	2	—
Andrew	436	14 632	24	1	8	8	—	4	11	10	—
Atchison	542	7 457	36	1	6	6	—	4	25	8	—
Audrain	697	23 599	28	1	8	8	—	3	16	4	—
Barry	773	27 547	51	1	10	10	—	8	32	4	—
Barton	597	11 312	29	1	22	7	15	3	3	2	—
Bates	849	15 025	50	1	34	10	24	7	8	4	—
Benton	729	13 859	16	1	4	4	—	3	8	4	—
Bollinger	621	10 619	13	1	4	4	—	4	4	4	—
Boone	687	112 379	30	1	8	8	—	6	15	11	—
Buchanan	409	83 083	26	1	6	6	—	4	15	9	—
Butler	698	38 765	21	1	4	4	—	4	12	5	—
Caldwell	431	8 380	34	1	19	7	12	8	6	4	—
Callaway	842	32 809	27	1	7	7	—	4	15	7	—
Camden	641	27 495	25	1	8	8	—	4	12	8	—
Cape Girardeau	577	61 633	31	1	9	9	—	5	16	13	—
Carroll	695	10 748	62	1	28	8	20	6	27	7	—
Carter	509	5 515	13	1	3	3	—	2	7	5	—
Cass	702	63 808	52	1	18	18	—	11	22	16	—
Cedar	471	12 093	27	1	4	4	—	2	20	3	—
Chariton	758	9 202	41	1	23	8	15	4	13	6	—
Christian	564	32 644	33	1	6	6	—	7	19	6	—
Clark	507	7 547	19	1	6	6	—	4	8	4	—
Clay	403	153 411	49	1	20	20	—	6	22	12	—
Clinton	423	16 595	21	1	6	6	—	3	11	6	—
Cole	392	63 579	24	1	9	9	—	4	10	6	—
Cooper	566	14 835	19	1	7	7	—	6	5	4	—
Crawford	744	19 173	13	1	5	5	—	3	4	3	—
Dade	491	7 449	38	1	22	6	16	4	11	4	—
Dallas	543	12 646	8	1	3	3	—	1	3	2	—
Daviess	568	7 865	41	1	23	8	15	5	12	4	—
De Kalb	425	9 967	24	1	16	7	9	4	3	1	—
Dent	755	13 702	12	1	1	1	—	5	5	2	—
Douglas	814	11 876	7	1	1	1	—	3	2	2	—
Dunklin	547	33 112	46	1	17	9	8	7	21	5	—
Franklin	922	80 603	54	1	11	11	—	10	32	24	—
Gasconade	521	14 006	15	1	6	6	—	2	6	3	—
Gentry	493	6 848	25	1	6	6	8	3	7	5	—
Greene	678	207 949	33	1	9	9	—	8	15	11	—
Grundy	437	10 536	30	1	19	6	13	6	4	3	—

See footnotes at end of table.

62 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Missouri—Con.											
Harrison	725	8 469	43	1	28	8	20	5	9	4	—
Henry	729	20 044	55	1	28	9	19	7	19	5	—
Hickory	379	7 335	12	1	5	5	—	4	2	1	—
Holt	456	6 034	35	1	9	2	—	3	22	2	—
Howard	464	9 631	21	1	5	5	—	3	12	5	—
Howell	927	31 447	25	1	4	4	—	9	11	6	—
Iron	552	10 726	18	1	6	6	—	4	7	3	—
Jackson	611	633 232	53	1	17	17	—	13	22	15	—
Jasper	641	90 465	53	1	24	24	—	7	21	7	—
Jefferson	661	171 380	68	1	13	13	—	12	42	34	—
Johnson	834	42 514	28	1	8	8	—	7	12	11	—
Knox	507	4 482	11	1	6	6	—	1	3	3	—
Laclede	768	27 158	21	1	4	4	—	5	11	6	—
Lafayette	632	31 107	45	1	13	13	—	6	25	6	—
Lawrence	614	30 236	35	1	10	10	—	6	18	2	—
Lewis	508	10 233	24	1	6	6	—	2	15	8	—
Lincoln	627	28 892	31	1	11	11	—	4	15	9	—
Linn	620	13 885	43	1	22	8	14	5	15	5	—
Livingston	537	14 592	32	1	19	6	13	4	8	7	—
McDonald	541	16 938	17	1	6	6	—	1	9	2	—
Macon	797	15 345	28	1	9	9	—	7	11	5	—
Madison	497	11 127	9	1	4	4	—	2	2	1	—
Maries	528	7 976	9	1	2	2	—	2	4	2	—
Marion	438	27 682	16	1	2	2	—	3	10	5	—
Mercer	454	3 723	20	1	12	3	9	2	5	3	—
Miller	593	20 700	28	1	11	11	—	5	11	8	—
Mississippi	410	14 442	19	1	6	6	—	2	10	5	—
Moniteau	417	12 298	15	1	5	5	—	5	3	3	—
Monroe	670	9 104	19	1	5	5	—	6	8	5	—
Montgomery	540	11 355	18	1	9	9	—	2	6	3	—
Morgan	594	15 574	16	1	6	6	—	2	7	3	—
New Madrid	658	20 928	37	1	14	14	—	4	18	5	—
Newton	627	44 445	41	1	18	18	—	6	16	7	—
Nodaway	875	21 709	54	1	31	16	15	7	15	11	—
Oregon	792	9 470	14	1	3	3	—	4	6	3	—
Osage	606	12 018	25	1	6	6	—	3	15	6	—
Ozark	731	8 598	13	1	4	4	—	5	3	2	—
Pemiscot	517	21 921	33	1	12	12	—	8	12	2	—
Perry	473	16 648	11	1	5	5	—	2	3	2	—
Pettis	686	35 437	19	1	6	6	—	8	4	3	—
Phelps	673	35 248	16	1	5	5	—	4	6	3	—
Pike	673	15 969	20	1	8	8	—	4	7	3	—
Platte	421	57 867	58	1	17	17	—	4	36	21	—
Polk	636	21 826	33	1	8	8	—	6	18	2	—
Pulaski	550	41 307	20	1	5	5	—	6	8	6	—
Putnam	520	5 079	26	1	16	5	11	1	8	6	—
Ralls	481	8 476	9	1	4	4	—	1	3	3	—
Randolph	477	24 370	21	1	8	8	—	6	4	4	—
Ray	568	21 971	44	1	13	13	—	5	25	8	—
Reynolds	808	6 661	12	1	3	3	—	4	4	4	—
Ripley	632	12 303	32	1	2	2	—	4	25	3	—
St Charles	558	212 907	42	1	16	16	—	6	19	12	—
St Clair	698	8 457	27	1	7	7	—	4	15	5	—
Ste Genevieve	504	16 037	12	1	4	4	—	2	5	1	—
St Francois	451	48 904	28	1	11	11	—	8	8	5	—
St Louis	505	993 529	156	1	88	88	—	24	43	31	—
Saline	755	23 523	47	1	12	12	—	8	26	10	—
Schuyler	308	4 236	13	1	5	5	—	1	6	3	—
Scotland	439	4 822	16	1	5	5	—	4	6	5	—
Scott	423	39 376	37	1	13	13	—	7	16	7	—
Shannon	1 004	7 613	9	1	3	3	—	2	3	1	—
Shelby	501	6 942	19	1	6	6	—	2	10	5	—
Stoddard	815	28 895	55	1	16	9	7	7	31	7	—
Stone	451	19 078	18	1	8	8	—	5	4	3	—
Sullivan	651	6 326	31	1	20	8	12	3	7	4	—
Taney	608	25 561	24	1	7	7	—	8	8	6	—
Texas	1 180	21 476	54	1	22	5	17	7	24	6	—
Vernon	837	19 041	47	1	32	12	20	6	8	7	—
Warren	429	19 534	19	1	4	4	—	2	12	9	—
Washington	762	20 380	14	1	4	4	—	4	5	4	—
Wayne	763	11 543	12	1	4	4	—	2	5	1	—
Webster	594	23 753	15	1	6	6	—	4	4	3	—
Worth	266	2 440	10	1	5	5	—	1	3	3	—
Wright	682	16 758	29	1	16	4	12	5	7	3	—
St Louis City ⁴	61	396 685	8	—	1	1	—	2	5	2	—
Montana⁶	145 146	799 013	1 275	54	128	128	—	537	556	247	—
Beaverhead	5 529	8 424	25	1	2	2	—	10	12	6	—
Big Horn	4 983	11 337	21	1	2	2	—	9	9	3	—
Blaine	4 259	6 728	29	1	2	2	—	14	12	7	—
Broadwater	1 188	3 318	13	1	1	1	—	3	8	3	—
Carbon	2 056	8 080	39	1	5	5	—	16	17	15	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district		
					Total	Municipal		Town or township	Total	
Montana⁶—Con.										
Carter	3 342	1 503	11	1	1	1	—	8	1	—
Cascade	2 699	77 691	37	1	4	4	—	13	19	5
Chouteau	3 988	5 452	32	1	3	3	—	13	15	7
Custer	3 776	11 697	21	1	2	2	—	14	4	1
Daniels	1 427	2 266	17	1	2	2	—	6	8	1
Dawson	2 374	9 505	16	1	2	2	—	9	4	3
Deer Lodge ⁴	740	10 278	4	—	1	1	—	2	1	—
Fallon	1 623	3 103	15	1	2	2	—	5	7	1
Fergus	4 340	12 083	36	1	5	5	—	19	11	3
Flathead	5 112	59 218	68	1	3	3	—	24	40	22
Gallatin	2 510	50 463	56	1	5	5	—	22	28	13
Garfield	4 491	1 589	19	1	1	1	—	14	3	—
Glacier	2 995	12 121	17	1	2	2	—	6	8	2
Golden Valley	1 172	912	11	1	2	2	—	4	4	—
Granite	1 729	2 548	15	1	2	2	—	5	7	2
Hill	2 897	17 654	33	1	2	2	—	12	18	8
Jefferson	1 656	7 939	23	1	2	2	—	8	12	5
Judith Basin	1 871	2 282	14	1	2	2	—	7	4	2
Lake	1 445	21 041	27	1	3	3	—	13	10	3
Lewis and Clark	3 461	47 495	34	1	2	2	—	12	19	8
Liberty	1 427	2 295	11	1	1	1	—	6	3	—
Lincoln	3 616	17 481	33	1	4	4	—	11	17	8
McCone	2 626	2 276	10	1	1	1	—	6	2	—
Madison	3 590	5 989	31	1	4	4	—	9	17	13
Meagher	2 392	1 819	8	1	1	1	—	4	2	1
Mineral	1 216	3 315	20	1	2	2	—	7	10	5
Missoula	2 582	78 687	37	1	1	1	—	15	20	13
Musselshell	1 871	4 106	11	1	2	2	—	5	3	2
Park	2 665	14 562	29	1	2	2	—	12	14	6
Petroleum	1 652	519	6	1	1	1	—	2	2	—
Phillips	5 131	5 163	21	1	3	3	—	10	7	5
Pondera	1 632	6 433	21	1	2	2	—	10	8	3
Powder River	3 288	2 090	13	1	1	1	—	8	3	1
Powell	2 329	6 620	19	1	1	1	—	8	9	5
Prairie	1 732	1 383	12	1	1	1	—	2	8	3
Ravalli	2 384	25 010	44	1	4	4	—	13	26	15
Richland	2 081	10 716	22	1	2	2	—	11	8	—
Roosevelt	2 357	10 999	26	1	6	6	—	13	6	—
Rosebud	5 019	10 505	19	1	1	1	—	11	6	2
Sanders	2 749	8 669	29	1	3	3	—	12	13	3
Sheridan	1 681	4 732	26	1	4	4	—	9	12	7
Silver Bow ⁴	719	33 941	11	—	2	2	—	5	4	1
Stillwater	1 793	6 536	25	1	1	1	—	13	10	3
Sweet Grass	1 903	3 154	9	1	1	1	—	6	1	—
Teton	2 275	6 271	24	1	3	3	—	12	8	5
Toole	1 931	5 046	17	1	3	3	—	6	7	2
Treasure	975	874	9	1	1	1	—	2	5	3
Valley	4 936	8 239	24	1	4	4	—	12	7	2
Wheatland	1 419	2 246	13	1	2	2	—	6	4	2
Wibaux	888	1 191	6	1	1	1	—	2	2	1
Yellowstone	2 624	113 419	56	1	3	3	—	21	31	10
Nebraska	76 639	1 578 385	2 923	93	986	534	452	797	1 047	617
Adams	564	29 625	48	1	23	7	16	14	10	5
Antelope	859	7 965	50	1	31	7	24	9	9	5
Arthur	710	462	10	1	—	1	—	5	3	1
Banner	747	852	5	1	—	—	—	1	3	3
Blaine	714	675	7	1	2	2	—	1	3	1
Boone	687	6 667	26	1	5	5	—	11	9	6
Box Butte	1 077	13 130	19	1	2	2	—	12	4	2
Boyd	532	2 835	27	1	17	6	9	3	6	4
Brown	1 214	3 657	22	1	3	3	—	13	5	2
Buffalo	946	37 447	66	1	35	9	26	15	15	10
Burt	486	7 868	39	1	17	5	12	5	16	10
Butler	584	8 601	55	1	29	12	17	12	13	8
Cass	557	21 318	46	1	15	15	—	10	20	11
Cedar	740	10 131	26	1	10	10	—	5	10	6
Chase	893	4 381	17	1	3	3	—	6	7	3
Cherry	5 961	6 307	46	1	6	6	—	31	8	6
Cheyenne	1 196	9 494	24	1	5	5	—	8	10	7
Clay	574	7 123	48	1	26	10	16	6	15	4
Colfax	410	9 139	27	1	6	6	—	12	8	5
Cuming	575	10 117	38	1	20	4	16	10	7	4
Custer	2 571	12 270	81	1	42	11	31	18	20	13
Dakota	258	16 742	17	1	5	5	—	3	8	4
Dawes	1 397	9 021	25	1	4	4	—	15	5	3
Dawson	982	19 940	57	1	7	7	—	24	25	10
Deuel	437	2 237	11	1	2	2	—	2	6	4
Dixon	474	6 143	37	1	23	10	13	5	8	8
Dodge	534	34 500	63	1	24	10	14	19	19	8
Douglas	333	416 444	114	1	7	7	—	14	92	67
Dundy	920	2 582	11	1	2	2	—	1	7	6
Fillmore	576	7 103	42	1	24	8	16	8	9	7

See footnotes at end of table.

64 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Nebraska—Con.											
Franklin	576	3 938	32	1	18	7	11	5	8	7	—
Frontier	976	3 101	15	1	5	5	—	3	6	3	—
Furnas	721	5 553	30	1	8	8	—	5	16	8	—
Gage	858	22 794	58	1	36	12	24	6	15	10	—
Garden	1 680	2 460	26	1	2	2	—	7	16	10	—
Garfield	570	2 141	13	1	1	1	—	8	3	1	—
Gosper	461	1 928	8	1	2	2	—	2	3	3	—
Grant	775	1 769	10	1	1	—	—	6	2	2	—
Greeley	570	3 006	15	1	4	4	—	4	6	3	—
Hall	537	48 925	40	1	16	5	11	12	11	2	—
Hamilton	542	8 862	21	1	7	7	—	4	9	5	—
Harlan	555	3 810	36	1	22	6	16	3	10	7	—
Hayes	714	1 222	6	1	2	2	—	1	2	1	—
Hitchcock	709	3 750	21	1	4	4	—	5	11	6	—
Holt	2 406	12 599	98	1	45	8	37	40	12	9	—
Hooker	720	793	6	1	1	1	—	1	3	2	—
Howard	564	6 055	23	1	7	7	—	6	9	5	—
Jefferson	575	8 759	25	1	9	9	—	7	8	6	—
Johnson	376	4 673	19	1	5	5	—	6	7	2	—
Kearney	519	6 629	30	1	19	5	14	4	6	3	—
Keith	1 039	8 584	20	1	3	3	—	9	7	5	—
Keya Paha	789	1 029	14	1	2	2	—	9	2	1	—
Kimball	952	4 108	10	1	3	3	—	1	5	4	—
Knox	1 105	9 534	66	1	41	11	30	7	17	8	—
Lancaster	839	213 641	48	1	13	13	—	14	20	15	—
Lincoln	2 525	32 508	52	1	8	8	—	16	27	18	—
Logan	571	878	5	1	2	2	—	1	1	1	—
Loup	574	683	4	1	1	1	—	1	1	1	—
McPherson	859	546	8	1	—	—	—	6	1	1	—
Madison	575	32 655	37	1	6	6	—	17	13	6	—
Merrick	478	8 042	30	1	16	5	11	5	8	5	—
Morrill	1 405	5 423	27	1	3	3	—	6	17	9	—
Nance	439	4 275	29	1	15	3	12	8	5	3	—
Nemaha	408	7 980	28	1	7	7	—	8	12	6	—
Nuckolls	576	5 786	22	1	7	7	—	6	8	5	—
Otoe	615	14 252	40	1	10	10	—	18	11	5	—
Pawnee	432	3 317	17	1	6	6	—	3	7	5	—
Perkins	885	3 367	17	1	5	5	—	3	8	7	—
Phelps	540	9 715	34	1	19	5	14	8	6	3	—
Pierce	575	7 827	19	1	6	6	—	7	5	2	—
Platte	669	29 820	56	1	27	9	18	13	15	6	—
Polk	437	5 675	20	1	4	4	—	5	10	4	—
Red Willow	718	11 705	25	1	5	5	—	9	10	4	—
Richardson	553	9 937	27	1	10	10	—	5	11	6	—
Rock	1 003	2 019	16	1	2	2	—	8	5	2	—
Saline	576	12 715	29	1	8	8	—	13	7	1	—
Sarpy	238	102 583	91	1	5	5	—	5	80	39	—
Saunders	753	18 285	91	1	39	15	24	27	24	15	—
Scotts Bluff	725	36 025	67	1	10	10	—	15	41	32	—
Seward	575	15 450	27	1	11	11	—	5	10	4	—
Sheridan	2 453	6 750	52	1	4	4	—	33	14	7	—
Sherman	564	3 718	18	1	5	5	—	6	6	3	—
Sioux	2 069	1 549	17	1	1	—	—	13	2	2	—
Stanton	431	6 244	16	1	2	2	—	9	4	2	—
Thayer	575	6 635	35	1	11	11	—	7	16	14	—
Thomas	714	851	10	1	3	3	—	2	4	2	—
Thurston	391	6 936	30	1	16	5	11	4	9	5	—
Valley	567	5 169	28	1	8	4	4	8	11	4	—
Washington	386	16 607	29	1	11	6	5	7	10	6	—
Wayne	443	9 364	21	1	5	5	—	8	7	4	—
Webster	575	4 279	18	1	5	5	—	3	9	6	—
Wheeler	575	948	5	1	2	2	—	—	1	—	—
York	576	14 428	32	1	9	9	—	5	17	11	—
Nevada	109 895	1 201 833	207	16	18	18	—	17	156	78	—
Churchill	4 990	17 938	7	1	1	1	—	1	4	1	—
Clark	7 881	741 459	19	1	5	5	—	1	12	3	—
Douglas	708	27 637	29	1	—	—	—	1	27	21	—
Elko	17 135	33 530	23	1	3	3	—	1	18	5	—
Esmeralda	3 587	1 344	6	1	—	—	—	1	4	—	—
Eureka	4 175	1 547	4	1	—	—	—	1	2	—	—
Humboldt	9 698	12 844	20	1	1	1	—	1	17	10	—
Lander	5 515	6 266	8	1	—	—	—	1	6	4	—
Lincoln	10 635	3 775	12	1	1	1	—	1	9	5	—
Lyon	2 007	20 001	13	1	1	1	—	1	10	6	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments				Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty			School district	Special district		
					Total	Municipal	Town or township		Total	With property taxing power	
Nevada—Con.											
Mineral	3 744	6 475	6	1	—	—	—	1	4	1	—
Nye	18 155	17 781	10	1	1	1	—	1	7	4	—
Pershing	6 036	4 336	11	1	1	1	—	1	8	4	—
Storey	6 264	2 526	3	1	—	—	—	1	1	1	—
Washoe	6 317	254 667	23	1	2	2	—	1	19	10	—
White Pine	8 902	9 264	11	1	1	1	—	1	8	3	—
Carson City ⁴	146	40 443	2	—	1	1	—	1	—	—	—
New Hampshire	8 992	1 109 252	527	10	234	13	221	167	116	63	9
Belknap	404	49 216	28	1	11	1	10	8	8	5	1
Carroll	932	35 410	50	1	18	—	18	12	19	13	—
Cheshire	711	70 121	43	1	23	1	22	13	6	4	—
Coos	1 805	34 828	44	1	20	1	19	16	7	3	1
Grafton	1 719	74 929	82	1	39	1	38	30	12	5	—
Hillsborough	876	336 073	62	1	31	2	29	21	9	5	2
Merrimack	936	120 005	59	1	27	2	25	16	15	8	1
Rockingham	699	245 845	87	1	37	1	36	33	16	7	1
Strafford	370	104 233	33	1	13	3	10	8	11	4	3
Sullivan	540	38 592	39	1	15	1	14	10	13	9	—
New Jersey	7 468	7 730 188	1 512	21	567	320	247	550	374	145	76
Atlantic	568	224 327	57	1	23	17	6	17	16	6	10
Bergen	237	825 380	151	1	70	61	9	72	8	—	5
Burlington	808	395 066	117	1	40	9	31	39	37	18	5
Camden	223	502 824	116	1	37	29	8	41	37	19	2
Cape May	263	95 089	56	1	16	12	4	16	23	13	3
Cumberland	498	138 053	41	1	14	4	10	14	12	8	3
Essex	127	778 206	47	1	22	3	19	18	6	—	5
Gloucester	327	230 082	67	1	24	11	13	27	15	6	2
Hudson	46	553 099	31	1	12	10	2	6	12	—	8
Hunterdon	427	107 776	64	1	26	12	14	28	9	1	—
Mercer	227	325 824	38	1	13	5	8	8	16	6	4
Middlesex	316	671 780	84	1	25	15	10	22	36	22	4
Monmouth	472	553 124	148	1	53	38	15	54	40	20	2
Morris	471	421 353	109	1	39	19	20	39	30	10	2
Ocean	641	433 203	90	1	33	19	14	29	27	5	2
Passaic	187	453 060	42	1	16	13	3	8	—	—	4
Salem	338	65 294	40	1	15	4	11	17	11	1	3
Somerset	305	240 279	61	1	21	12	9	21	18	10	2
Sussex	525	130 943	53	1	24	9	15	25	3	—	5
Union	103	493 819	47	1	21	13	8	19	6	—	5
Warren	359	91 607	53	1	23	5	18	25	4	—	3
New Mexico	121 336	1 515 069	341	33	98	98	—	94	116	74	—
Bernalillo	1 169	480 577	12	1	3	3	—	2	6	3	—
Catron	6 929	2 563	6	1	1	1	—	2	2	2	—
Chaves	6 066	57 849	15	1	4	4	—	4	6	4	—
Cibola	4 548	23 794	11	1	2	2	—	1	7	4	—
Colfax	3 762	12 925	15	1	6	6	—	4	4	2	—
Curry	1 408	42 207	10	1	4	4	—	4	1	1	—
De Baca	2 323	2 252	5	1	1	1	—	1	2	2	—
Dona Ana	3 819	135 510	13	1	4	4	—	3	5	4	—
Eddy	4 184	48 605	14	1	4	4	—	3	6	5	—
Grant	3 969	27 676	10	1	4	4	—	2	3	1	—
Guadalupe	3 032	4 156	7	1	2	2	—	2	2	—	—
Harding	2 122	987	6	1	2	2	—	2	1	1	—
Hidalgo	3 445	5 958	6	1	2	2	—	2	1	1	—
Lea	4 390	55 765	15	1	5	5	—	6	3	3	—
Lincoln	4 832	12 219	16	1	5	5	—	5	5	4	—
Los Alamos	109	18 115	3	1	—	—	—	1	1	—	—
Luna	2 965	18 110	5	1	2	2	—	1	1	1	—
McKinley	5 442	60 686	10	1	1	1	—	2	6	3	—
Mora	1 930	4 264	6	1	1	1	—	2	2	2	—
Otero	6 626	51 928	10	1	3	3	—	3	3	3	—
Quay	2 874	10 823	12	1	4	4	—	5	2	2	—
Rio Arriba	5 856	34 365	14	1	2	2	—	4	7	3	—
Roosevelt	2 453	16 702	12	1	5	5	—	4	2	—	—
Sandoval	3 707	63 319	15	1	6	6	—	3	5	4	—
San Juan	5 522	91 605	15	1	3	3	—	5	6	5	—
San Miguel	4 709	25 743	10	1	2	2	—	4	3	1	—
Santa Fe	1 905	98 928	7	1	1	1	—	3	2	2	—
Sierra	4 178	9 912	6	1	2	2	—	1	2	2	—
Socorro	6 625	14 764	8	1	2	2	—	2	3	2	—
Taos	2 204	23 118	17	1	3	3	—	4	9	1	—
Torrance	3 335	10 285	14	1	5	5	—	3	5	4	—
Union	3 830	4 124	9	1	4	4	—	2	2	2	—
Valencia	1 068	45 235	7	1	3	3	—	2	1	—	—
New York	47 379	17 990 455	3 298	57	1 548	619	929	713	980	803	35
Albany	524	292 594	55	1	19	9	10	13	22	20	—
Allegany	1 032	50 470	62	1	40	11	29	14	7	7	—
Broome	712	212 160	47	1	24	8	16	13	9	9	1
Cattaraugus	1 306	84 234	86	1	47	15	32	15	23	23	—
Cayuga	695	82 313	52	1	33	10	23	7	11	10	1

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
New York—Con.											
Chautauqua	1 064	141 895	79	1	44	17	27	19	15	13	1
Chemung	411	95 195	31	1	17	6	11	3	10	9	—
Chenango	897	51 768	66	1	29	8	21	9	27	22	—
Clinton	1 043	85 969	43	1	20	6	14	8	14	13	1
Columbia	638	62 982	48	1	23	5	18	7	17	14	1
Cortland	500	48 963	35	1	19	4	15	5	10	10	—
Delaware	1 440	47 225	68	1	29	10	19	12	26	22	—
Dutchess	804	259 462	73	1	30	10	20	14	28	24	1
Erie	1 046	968 532	106	1	43	18	25	28	34	28	2
Essex	1 807	37 152	51	1	22	4	18	11	17	15	—
Franklin	1 642	46 540	35	1	25	6	19	7	2	2	1
Fulton	497	54 191	26	1	15	5	10	7	3	1	—
Genesee	495	60 060	34	1	20	7	13	8	5	5	1
Greene	648	44 739	39	1	19	5	14	6	13	11	—
Hamilton	1 721	5 279	23	1	10	1	9	7	5	3	—
Herkimer	1 417	65 797	52	1	30	11	19	11	10	7	1
Jefferson	1 273	110 943	81	1	43	21	22	11	26	12	1
Lewis	1 283	26 796	35	1	26	9	17	5	3	3	—
Livingston	633	62 372	40	1	26	9	17	8	5	5	—
Madison	656	69 120	54	1	26	11	15	10	17	11	—
Monroe	663	713 968	77	1	30	11	19	17	29	24	2
Montgomery	404	51 981	35	1	21	11	10	5	8	2	1
Nassau	287	1 287 348	168	1	69	66	3	56	42	32	1
New York City ⁴	301	7 322 564	3	—	1	1	—	—	2	—	3
Niagara	526	220 756	34	1	20	8	12	10	3	2	1
Oneida	1 219	250 836	101	1	48	22	26	16	36	29	1
Onondaga	785	468 973	74	1	35	16	19	17	21	19	2
Ontario	644	95 101	43	1	25	9	16	9	8	7	1
Orange	826	307 647	92	1	40	20	20	18	33	30	1
Orleans	391	41 846	23	1	14	4	10	5	3	2	—
Oswego	954	121 771	50	1	34	12	22	9	6	5	—
Otsego	1 004	60 517	71	1	35	11	24	12	23	16	—
Putnam	231	83 941	20	1	9	3	6	6	4	3	—
Rensselaer	655	154 429	63	1	21	7	14	13	28	25	1
Rockland	175	265 475	55	1	24	19	5	9	21	15	1
St Lawrence	2 728	111 974	84	1	46	14	32	17	20	14	—
Saratoga	810	181 276	68	1	30	11	19	12	25	19	—
Schenectady	206	149 285	35	1	8	3	5	6	20	18	1
Schoharie	624	31 859	39	1	22	6	16	7	9	8	—
Schuyler	329	18 662	18	1	12	4	8	2	3	—	—
Seneca	327	33 683	24	1	15	5	10	5	3	3	—
Steuben	1 396	99 088	81	1	47	15	32	16	17	12	—
Suffolk	912	1 321 864	206	1	40	30	10	71	94	82	1
Sullivan	976	69 277	66	1	21	6	15	10	34	30	1
Tioga	519	52 337	31	1	15	6	9	6	9	8	—
Tompkins	477	94 097	29	1	16	7	9	7	5	5	1
Ulster	1 131	165 304	80	1	24	4	20	10	45	42	1
Warren	882	59 209	31	1	13	2	11	9	8	6	—
Washington	836	59 330	44	1	26	9	17	11	6	—	1
Wayne	605	89 123	53	1	24	9	15	11	17	13	—
Westchester	438	874 866	123	1	46	29	17	46	30	26	2
Wyoming	595	42 507	35	1	25	9	16	5	4	4	—
Yates	339	22 810	21	1	13	4	9	2	5	3	—
North Carolina	48 843	6 628 637	937	100	516	516	—	—	321	57	191
Alamance	433	108 213	15	1	7	7	—	—	7	2	3
Alexander	259	27 544	4	1	1	1	—	—	2	1	1
Alleghany	234	9 590	3	1	1	1	—	—	1	—	1
Anson	533	23 474	9	1	7	7	—	—	1	—	2
Ashe	426	22 209	5	1	3	3	—	—	1	—	1
Avery	247	14 867	8	1	6	6	—	—	1	—	1
Beaufort	826	42 283	18	1	7	7	—	—	10	1	3
Bertie	701	20 388	10	1	8	8	—	—	1	—	1
Bladen	879	28 663	17	1	7	7	—	—	9	—	2
Brunswick	861	50 985	22	1	17	17	—	—	4	2	2
Buncombe	659	174 821	13	1	6	6	—	—	6	4	3
Burke	505	75 744	12	1	7	7	—	—	4	1	2
Cabarrus	364	98 935	6	1	4	4	—	—	1	—	2
Caldwell	471	70 709	10	1	7	7	—	—	2	—	2
Camden	241	5 904	2	1	—	—	—	—	1	—	1
Carteret	525	52 556	14	1	9	9	—	—	4	2	2
Caswell	427	20 693	4	1	2	2	—	—	1	—	1
Catawba	396	118 412	11	1	8	8	—	—	2	—	4
Chatham	708	38 759	7	1	3	3	—	—	3	1	1
Cherokee	452	20 170	7	1	2	2	—	—	4	—	2
Chowan	181	13 506	7	1	1	1	—	—	5	1	1
Clay	214	7 155	4	1	1	1	—	—	2	—	1
Cleveland	468	84 714	19	1	15	15	—	—	3	1	4
Columbus	939	49 587	14	1	8	8	—	—	5	1	3
Craven	702	81 613	14	1	8	8	—	—	5	3	2
Cumberland	657	274 566	13	1	8	8	—	—	4	—	2
Currituck	256	13 736	1	1	—	—	—	—	—	—	1
Dare	391	22 746	7	1	5	5	—	—	1	—	1
Davidson	548	126 677	8	1	3	3	—	—	4	1	4
Davie	267	27 859	6	1	2	2	—	—	3	1	1

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
North Carolina—Con.											
Duplin	819	39 995	13	1	10	10	—	—	2	—	2
Durham	298	181 835	4	1	1	1	—	—	2	—	3
Edgecombe	506	56 558	13	1	7	7	—	—	5	1	3
Forsyth	412	265 878	9	1	6	6	—	—	2	—	2
Franklin	494	36 414	8	1	5	5	—	—	2	—	2
Gaston	357	175 093	18	1	13	13	—	—	4	1	2
Gates	338	9 305	6	1	1	1	—	—	4	1	1
Graham	289	7 196	4	1	2	2	—	—	1	—	1
Granville	534	38 345	10	1	4	4	—	—	5	1	1
Greene	266	15 384	6	1	3	3	—	—	2	—	1
Guilford	651	347 420	13	1	6	6	—	—	6	3	4
Halifax	724	55 516	12	1	7	7	—	—	4	1	4
Harnett	601	67 822	10	1	5	5	—	—	4	—	1
Haywood	555	46 942	10	1	5	5	—	—	4	2	2
Henderson	375	69 285	6	1	3	3	—	—	2	—	3
Hertford	356	22 523	12	1	6	6	—	—	5	1	2
Hoke	391	22 856	3	1	1	1	—	—	1	—	1
Hyde	624	5 411	6	1	—	—	—	—	5	2	1
Iredell	574	92 931	9	1	5	5	—	—	3	—	3
Jackson	490	26 846	6	1	3	3	—	—	2	—	2
Johnston	795	81 306	18	1	9	9	—	—	8	1	2
Jones	470	9 414	6	1	3	3	—	—	2	—	1
Lee	259	41 374	5	1	2	2	—	—	2	—	2
Lenoir	402	57 274	7	1	3	3	—	—	3	1	3
Lincoln	298	50 319	4	1	1	1	—	—	2	—	1
McDowell	437	35 681	5	1	2	2	—	—	2	—	2
Macon	517	23 499	4	1	2	2	—	—	1	—	1
Madison	451	16 953	9	1	3	3	—	—	5	—	1
Martin	461	25 078	17	1	9	9	—	—	7	—	2
Mecklenburg	528	511 433	12	1	7	7	—	—	4	1	2
Mitchell	222	14 433	5	1	2	2	—	—	2	—	2
Montgomery	490	23 346	10	1	5	5	—	—	4	—	2
Moore	701	59 013	14	1	11	11	—	—	2	—	2
Nash	540	76 677	14	1	12	12	—	—	1	—	3
New Hanover	185	120 284	8	1	4	4	—	—	3	1	2
Northampton	538	20 798	13	1	9	9	—	—	3	—	1
Onslow	763	149 838	9	1	5	5	—	—	3	1	2
Orange	400	93 851	6	1	3	3	—	—	2	—	2
Pamlico	341	11 372	11	1	8	8	—	—	2	1	2
Pasquotank	228	31 298	5	1	1	1	—	—	3	1	2
Pender	875	28 855	8	1	6	6	—	—	1	—	1
Perquimans	246	10 447	5	1	2	2	—	—	2	1	1
Person	398	30 180	4	1	1	1	—	—	2	—	2
Pitt	656	107 924	25	1	10	10	—	—	14	1	2
Polk	238	14 416	5	1	3	3	—	—	1	—	1
Randolph	789	106 546	12	1	8	8	—	—	3	1	3
Richmond	477	44 518	10	1	6	6	—	—	3	—	2
Robeson	949	105 179	25	1	15	15	—	—	9	—	2
Rockingham	569	86 064	9	1	5	5	—	—	3	—	5
Rowan	519	110 605	14	1	9	9	—	—	4	1	2
Rutherford	568	56 918	12	1	8	8	—	—	3	1	2
Sampson	947	47 297	10	1	8	8	—	—	1	—	3
Scotland	319	33 754	7	1	4	4	—	—	2	—	1
Stanly	396	51 765	11	1	8	8	—	—	2	—	3
Stokes	452	37 223	5	1	3	3	—	—	1	—	1
Surry	539	61 704	7	1	4	4	—	—	2	—	4
Swain	526	11 268	5	1	1	1	—	—	3	1	1
Transylvania	378	25 520	5	1	2	2	—	—	2	—	1
Tyrrell	407	3 856	4	1	1	1	—	—	2	—	1
Union	639	84 211	10	1	7	7	—	—	2	—	2
Vance	249	38 892	7	1	3	3	—	—	3	1	2
Wake	854	423 380	23	1	12	12	—	—	10	4	2
Warren	427	17 265	5	1	3	3	—	—	1	—	1
Washington	332	13 997	6	1	3	3	—	—	2	—	1
Watauga	314	36 952	7	1	4	4	—	—	2	—	1
Wayne	554	104 666	20	1	7	7	—	—	12	3	3
Wilkes	752	59 393	5	1	3	3	—	—	1	—	2
Wilson	374	66 061	11	1	7	7	—	—	3	1	2
Yadkin	336	30 488	7	1	5	5	—	—	1	—	1
Yancey	314	15 419	3	1	1	1	—	—	1	—	1
North Dakota	69 299	638 800	2 764	53	1 714	364	1 350	275	722	595	—
Adams	988	3 174	32	1	24	4	20	2	5	4	—
Barnes	1 498	12 545	82	1	55	13	42	6	20	16	—
Benson	1 412	7 198	73	1	46	9	37	7	19	16	—
Billings	1 152	1 108	4	1	1	1	—	1	1	1	—
Bottineau	1 668	8 011	88	1	57	13	44	6	24	21	—
Bowman	1 162	3 596	41	1	28	4	24	4	8	7	—
Burke	1 118	3 002	52	1	35	7	28	4	12	10	—
Burleigh	1 618	60 131	66	1	45	4	41	12	8	6	—
Cass	1 767	102 874	126	1	75	26	49	11	39	35	—
Cavalier	1 507	6 064	75	1	53	13	40	5	16	13	—

See footnotes at end of table.

68 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
North Dakota—Con.											
Dickey	1 139	6 107	59	1	38	6	32	4	16	15	—
Divide	1 288	2 899	45	1	36	4	32	1	7	5	—
Dunn	1 993	4 005	17	1	4	—	—	4	8	6	—
Eddy	634	2 951	32	1	20	2	18	2	9	6	—
Emmons	1 499	4 830	36	1	15	5	10	8	12	10	—
Foster	640	3 983	31	1	22	4	18	3	5	3	—
Golden Valley	1 003	2 108	25	1	14	3	11	2	8	7	—
Grand Forks	1 440	70 683	78	1	50	9	41	8	19	15	—
Grant	1 660	3 549	31	1	17	4	13	4	9	7	—
Griggs	708	3 303	35	1	23	3	20	3	8	6	—
Hettinger	1 133	3 445	48	1	35	3	32	3	9	7	—
Kidder	1 362	3 332	59	1	43	6	37	5	10	8	—
La Moure	1 150	5 383	65	1	40	8	32	7	17	13	—
Logan	1 000	2 847	22	1	13	3	10	2	6	5	—
McHenry	1 887	6 528	85	1	58	13	45	8	18	13	—
McIntosh	984	4 021	21	1	6	5	1	4	10	9	—
McKenzie	2 754	6 383	46	1	22	4	18	7	16	13	—
McLean	2 065	10 457	72	1	42	12	30	9	20	16	—
Mercer	1 044	9 808	27	1	6	6	—	5	15	13	—
Morton	1 920	23 700	35	1	8	6	2	9	17	15	—
Mountrail	1 837	7 021	82	1	56	7	49	5	20	14	—
Nelson	991	4 410	61	1	34	7	27	6	20	18	—
Oliver	723	2 381	9	1	1	1	—	2	5	4	—
Pembina	1 120	9 238	65	1	35	11	24	7	22	20	—
Pierce	1 037	5 052	28	1	19	4	15	3	5	4	—
Ramsey	1 241	12 681	57	1	42	8	34	4	10	7	—
Ransom	862	5 921	42	1	29	5	24	5	7	5	—
Renville	874	3 160	44	1	30	6	24	3	10	8	—
Richland	1 436	18 148	90	1	50	14	36	7	32	30	—
Rolette	914	12 772	35	1	13	5	8	5	16	13	—
Sargent	858	4 549	51	1	31	7	24	3	16	15	—
Sheridan	990	2 148	30	1	19	3	16	2	8	6	—
Sioux	1 099	3 761	14	1	4	3	1	3	6	4	—
Slope	1 219	2 907	32	1	24	2	22	3	4	3	—
Stark	1 338	22 832	30	1	6	6	—	6	17	14	—
Steele	714	2 420	33	1	24	4	20	3	5	4	—
Stutsman	2 263	22 241	99	1	73	11	62	9	16	14	—
Towner	1 036	3 627	49	1	35	7	28	4	9	7	—
Traill	861	8 752	56	1	33	8	25	5	17	14	—
Walsh	1 290	13 840	87	1	49	13	36	9	28	21	—
Ward	2 041	57 921	106	1	69	12	57	13	23	20	—
Wells	1 288	5 864	61	1	43	7	36	5	12	11	—
Williams	2 074	21 129	95	1	64	9	55	7	23	18	—
Ohio	41 004	10 847 115	3 523	88	2 256	942	1 314	666	513	267	—
Adams	586	25 371	28	1	22	7	15	1	4	1	—
Allen	405	109 755	42	1	22	10	12	10	9	5	—
Ashland	424	47 507	35	1	24	9	15	5	5	3	—
Ashtabula	703	99 821	60	1	37	10	27	8	14	10	—
Athens	508	59 549	38	1	24	10	14	6	7	2	—
Auglaize	398	44 585	33	1	23	9	14	6	3	1	—
Belmont	537	71 074	47	1	29	13	16	8	9	3	—
Brown	493	34 966	35	1	26	10	16	6	2	1	—
Butler	469	291 479	39	1	24	11	13	10	4	1	—
Carroll	393	26 521	28	1	19	5	14	2	6	3	—
Champaign	429	36 019	30	1	19	7	12	5	5	3	—
Clark	398	147 548	36	1	20	10	10	8	7	3	—
Clermont	456	150 187	41	1	26	12	14	10	4	2	—
Clinton	410	35 415	31	1	21	8	13	4	5	2	—
Columbiana	534	108 276	49	1	31	13	18	12	5	2	—
Coshocton	566	35 427	40	1	28	6	22	4	7	2	—
Crawford	403	47 870	32	1	23	7	16	6	2	—	—
Cuyahoga	459	1 412 140	102	1	60	57	3	34	7	4	—
Darke	600	53 619	52	1	38	19	19	7	6	3	—
Defiance	414	39 350	27	1	16	4	12	5	5	1	—
Delaware	443	66 929	35	1	25	7	18	5	4	2	—
Erie	264	76 779	33	1	17	8	9	8	7	3	—
Fairfield	506	103 461	41	1	27	14	13	8	5	2	—
Fayette	405	27 466	21	1	15	5	10	2	3	2	—
Franklin	542	961 437	70	1	42	25	17	17	10	5	—
Fulton	407	38 498	29	1	19	7	12	7	2	—	—
Gallia	471	30 954	31	1	21	6	15	3	6	2	—
Geauga	408	81 129	37	1	21	5	16	7	8	6	—
Greene	415	136 731	38	1	22	10	12	8	7	4	—
Guernsey	522	39 024	39	1	30	11	19	3	5	2	—
Hamilton	412	866 228	83	1	48	36	12	23	11	7	—
Hancock	532	65 536	41	1	28	11	17	8	4	3	—
Hardin	471	31 111	42	1	24	9	15	6	11	9	—
Harrison	400	16 085	31	1	24	9	15	2	4	1	—
Henry	415	29 108	31	1	22	9	13	5	3	1	—
Highland	553	35 728	35	1	24	7	17	5	5	2	—
Hocking	423	25 533	20	1	14	3	11	1	4	1	—
Holmes	424	32 849	27	1	19	5	14	2	5	3	—
Huron	495	56 240	42	1	27	8	19	7	7	3	—
Jackson	420	30 230	22	1	16	4	12	3	2	—	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments				Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty			School district	Special district		
					Total	Municipal	Town or township		Total	With property taxing power	
Ohio—Con.											
Jefferson	410	80 298	48	1	34	20	14	6	7	3	—
Knox	529	47 473	45	1	29	7	22	6	9	6	—
Lake	231	215 499	40	1	23	18	5	11	5	3	—
Lawrence	456	61 834	35	1	21	7	14	8	5	2	—
Licking	686	128 300	60	1	40	14	26	11	8	3	—
Logan	458	42 310	40	1	29	12	17	5	5	3	—
Lorain	495	271 126	58	1	33	15	18	16	8	5	—
Lucas	341	462 361	41	1	21	10	11	8	11	7	—
Madison	467	37 068	33	1	20	6	14	5	7	4	—
Mahoning	417	264 806	48	1	24	10	14	15	8	6	—
Marion	403	64 274	37	1	23	8	15	6	7	5	—
Medina	422	122 354	42	1	27	10	8	8	6	3	—
Meigs	432	22 987	30	1	17	5	12	3	9	4	—
Mercer	457	39 443	38	1	23	9	14	7	7	5	—
Miami	410	93 182	42	1	24	12	12	10	7	4	—
Monroe	458	15 497	39	1	28	10	18	1	9	5	—
Montgomery	458	573 809	58	1	31	19	12	18	8	5	—
Morgan	420	14 194	24	1	18	4	14	1	4	2	—
Morrow	406	27 749	31	1	23	7	16	4	3	2	—
Muskingum	654	82 068	50	1	35	10	25	7	7	3	—
Noble	399	11 336	26	1	21	6	15	2	2	—	—
Ottawa	253	40 029	34	1	20	8	12	7	6	3	—
Paulding	419	20 488	27	1	22	10	12	3	1	1	—
Perry	412	31 557	35	1	25	11	14	4	5	3	—
Pickaway	503	48 255	33	1	24	9	15	4	4	2	—
Pike	443	24 249	27	1	17	3	14	5	4	1	—
Portage	493	142 585	50	1	28	10	18	12	9	6	—
Preble	426	40 113	34	1	23	11	12	6	4	4	—
Putnam	484	33 819	43	1	30	15	15	9	3	2	—
Richland	497	126 137	43	1	27	9	18	10	5	3	—
Ross	692	69 330	38	1	23	7	16	8	6	1	—
Sandusky	409	61 963	31	1	19	7	12	6	5	3	—
Scioto	614	80 327	42	1	21	5	16	11	9	4	—
Seneca	553	59 733	34	1	23	8	15	7	3	2	—
Shelby	409	44 915	35	1	23	9	14	8	3	1	—
Stark	574	367 585	62	1	36	19	17	18	7	4	—
Summit	412	514 990	63	1	32	21	11	18	12	9	—
Trumbull	612	227 813	67	1	35	11	24	21	10	7	—
Tuscarawas	569	84 090	59	1	41	19	22	9	8	3	—
Union	437	31 969	25	1	19	5	14	3	2	—	—
Van Wert	410	30 464	31	1	21	9	12	4	5	3	—
Vinton	414	11 098	21	1	16	4	12	1	3	2	—
Warren	403	113 909	40	1	24	13	11	9	6	2	—
Washington	640	62 254	40	1	29	7	22	7	3	2	—
Wayne	557	101 461	50	1	31	15	16	11	7	3	—
Williams	422	36 956	32	1	21	9	12	7	3	1	—
Wood	619	113 269	61	1	44	25	19	10	6	5	—
Wyandot	406	22 254	28	1	21	8	13	3	3	—	—
Oklahoma	68 656	3 145 585	1 794	77	588	588	—	605	524	17	—
Adair	577	18 421	22	1	3	3	—	13	5	1	—
Alfalfa	864	6 416	18	1	10	10	—	4	3	—	—
Atoka	980	12 778	21	1	5	5	—	8	7	—	—
Beaver	1 808	6 023	14	1	4	4	—	5	4	—	—
Beckham	904	18 812	17	1	5	5	—	6	5	—	—
Blaine	920	11 470	19	1	7	7	—	5	6	1	—
Bryan	902	32 089	27	1	13	13	—	8	5	—	—
Caddo	1 286	29 550	42	1	13	13	—	13	15	—	—
Canadian	902	74 409	21	1	6	6	—	11	3	—	—
Carter	827	42 919	24	1	9	9	—	10	4	—	—
Cherokee	748	34 049	19	1	2	2	—	12	4	—	—
Choctaw	763	15 302	18	1	4	4	—	7	6	—	—
Cimarron	1 842	3 301	9	1	2	2	—	4	2	1	—
Cleveland	529	174 253	21	1	7	7	—	8	5	—	—
Coal	520	5 780	14	1	5	5	—	4	4	—	—
Comanche	1 076	111 486	33	1	10	10	—	13	9	—	—
Cotton	656	6 651	13	1	4	4	—	3	5	—	—
Craig	763	14 104	16	1	5	5	—	6	4	—	—
Creek	930	60 915	41	1	12	12	—	16	12	—	—
Custer	981	26 897	19	1	6	6	—	7	5	—	—
Delaware	720	28 070	23	1	7	7	—	9	6	—	—
Dewey	1 007	5 551	19	1	7	7	—	4	7	—	—
Ellis	1 232	4 497	11	1	4	4	—	4	2	—	—
Garfield	1 060	56 735	32	1	14	14	—	10	7	—	—
Garvin	813	26 605	23	1	7	7	—	9	6	—	—
Grady	1 106	41 747	33	1	10	10	—	12	10	2	—
Grant	1 004	5 689	19	1	9	9	—	4	5	—	—
Greer	638	6 559	10	1	3	3	—	2	4	—	—
Harmon	537	3 793	6	1	2	2	—	1	2	1	—
Harper	1 039	4 063	12	1	4	4	—	2	5	3	—
Haskell	570	10 940	18	1	6	6	—	5	6	—	—
Hughes	805	13 023	24	1	8	8	—	7	8	—	—
Jackson	817	28 764	21	1	8	8	—	8	4	2	—
Jefferson	769	7 010	20	1	8	8	—	4	7	—	—
Johnston	639	10 032	22	1	7	7	—	7	7	1	—

See footnotes at end of table.

70 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district		
					Total	Municipal		Town or township	Total	
Oklahoma—Con.										
Kay	921	48 056	31	1	7	7	—	9	14	—
Kingfisher	906	13 212	17	1	6	6	—	7	3	—
Kiowa	1 019	11 347	24	1	8	8	—	5	10	1
Latimer	728	10 333	15	1	2	2	—	5	7	—
Le Flore	1 585	43 270	44	1	16	16	—	17	10	—
Lincoln	964	29 216	34	1	13	13	—	10	10	—
Logan	748	29 011	23	1	10	10	—	5	7	—
Love	519	8 157	12	1	3	3	—	5	3	—
McClain	581	22 795	26	1	10	10	—	8	7	2
McCurtain	1 826	33 433	34	1	7	7	—	15	11	—
McIntosh	599	16 779	21	1	6	6	—	6	8	—
Major	958	8 055	13	1	5	5	—	4	3	1
Marshall	372	10 829	13	1	5	5	—	2	5	—
Mayes	644	33 366	32	1	13	13	—	8	10	—
Murray	420	12 042	13	1	4	4	—	4	4	—
Muskogee	815	68 078	38	1	13	13	—	12	12	—
Noble	736	11 045	15	1	5	5	—	4	5	—
Nowata	541	9 992	20	1	6	6	—	5	8	—
Okfuskee	628	11 551	22	1	7	7	—	7	7	—
Oklahoma	708	599 611	44	1	20	20	—	19	4	—
Okmulgee	698	36 490	36	1	8	8	—	11	16	—
Osage	2 264	41 645	40	1	13	13	—	13	13	—
Ottawa	465	30 561	32	1	10	10	—	9	12	—
Pawnee	551	15 575	22	1	12	12	—	3	6	—
Payne	691	61 507	21	1	6	6	—	8	6	—
Pittsburg	1 251	40 581	41	1	13	13	—	14	13	—
Pontotoc	717	34 119	30	1	7	7	—	10	12	—
Pottawatomie	783	58 760	37	1	15	15	—	16	5	—
Pushmataha	1 417	10 997	19	1	4	4	—	7	7	—
Roger Mills	1 146	4 147	12	1	4	4	—	3	4	—
Rogers	683	55 170	32	1	9	9	—	10	12	—
Seminole	639	25 412	31	1	7	7	—	13	10	—
Sequoyah	678	33 828	30	1	9	9	—	13	7	—
Stephens	885	42 299	23	1	7	7	—	9	6	—
Texas	2 040	16 419	20	1	7	7	—	9	3	—
Tillman	904	10 384	19	1	7	7	—	6	5	—
Tulsa	571	503 341	41	1	12	12	—	17	11	—
Wagoner	559	47 883	24	1	8	8	—	4	11	—
Washington	423	48 066	18	1	6	6	—	5	6	—
Washita	1 006	11 441	20	1	10	10	—	7	2	—
Woods	1 291	9 103	18	1	6	6	—	5	6	—
Woodward	1 242	18 976	16	1	6	6	—	5	4	1
Oregon	96 186	2 842 321	1 450	36	239	239	—	340	835	652
Baker	3 072	15 317	33	1	7	7	—	5	20	15
Benton	679	70 811	30	1	4	4	—	9	16	12
Clackamas	1 870	278 850	90	1	14	14	—	30	45	33
Clatsop	805	33 301	36	1	5	5	—	7	23	16
Columbia	651	37 557	37	1	7	7	—	6	23	11
Coos	1 606	60 273	55	1	7	7	—	8	39	27
Crook	2 984	14 111	17	1	1	1	—	1	14	13
Curry	1 629	19 327	42	1	3	3	—	9	29	25
Deschutes	3 025	74 958	35	1	3	3	—	6	25	21
Douglas	5 044	94 649	76	1	12	12	—	18	45	39
Gilliam	1 212	1 717	16	1	3	3	—	4	8	5
Grant	4 525	7 853	30	1	9	9	—	6	14	12
Harney	10 174	7 060	20	1	2	2	—	13	4	3
Hood River	521	16 903	22	1	2	2	—	1	18	16
Jackson	2 787	146 389	45	1	11	11	—	11	22	18
Jefferson	1 789	13 676	18	1	3	3	—	5	9	7
Josephine	1 640	62 649	15	1	2	2	—	3	9	6
Klamath	5 954	57 702	57	1	5	5	—	3	48	32
Lake	8 251	7 186	28	1	2	2	—	7	18	15
Lane	4 562	282 912	86	1	12	12	—	18	55	49
Lincoln	980	38 889	46	1	7	7	—	1	37	28
Linn	2 296	91 227	63	1	13	13	—	22	27	23
Malheur	9 861	26 038	50	1	5	5	—	15	29	22
Marion	1 184	228 483	90	1	19	19	—	36	34	25
Morrow	2 044	7 625	21	1	5	5	—	1	14	12
Multnomah	431	583 887	52	1	6	6	—	15	30	20
Polk	741	49 541	25	1	4	4	—	5	15	10
Sherman	827	1 918	14	1	4	4	—	5	4	3
Tillamook	1 101	21 570	59	1	7	7	—	7	44	35
Umatilla	3 217	59 249	68	1	12	12	—	14	41	37
Union	2 036	23 598	34	1	8	8	—	7	18	15
Wallowa	3 150	6 911	18	1	4	4	—	5	8	7
Wasco	2 385	21 683	34	1	6	6	—	9	18	17
Washington	725	311 554	45	1	12	12	—	14	18	13
Wheeler	1 713	1 396	9	1	3	3	—	4	1	—
Yamhill	715	65 551	34	1	10	10	—	10	13	10
Pennsylvania	44 892	11 881 643	5 158	66	2 570	1 022	1 548	516	2 006	1
Adams	521	78 274	66	1	34	13	21	6	25	—
Allegheny	727	1 336 449	296	1	128	86	42	43	124	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Pennsylvania—Con.											
Armstrong	646	73 478	78	1	45	17	28	4	28	—	—
Beaver	436	186 093	122	1	53	31	22	16	52	—	—
Bedford	1 017	47 919	65	1	38	13	25	5	21	—	—
Berks	861	336 523	152	1	75	31	44	19	57	—	—
Blair	527	130 523	56	1	24	9	15	7	24	—	—
Bradford	1 152	60 967	79	1	51	14	37	7	20	—	—
Bucks	610	541 174	127	1	53	22	31	14	59	—	—
Butler	789	152 013	94	1	57	24	33	8	28	—	—
Cambria	691	163 029	134	1	64	34	30	12	57	—	—
Cameron	398	5 913	13	1	7	2	5	1	4	—	—
Carbon	385	56 846	51	1	23	12	11	5	22	—	—
Centre	1 106	123 786	84	1	36	11	25	4	43	—	—
Chester	758	376 396	135	1	73	16	57	12	49	—	—
Clarion	607	41 699	62	1	34	12	22	7	20	—	—
Clearfield	1 149	78 097	100	1	50	20	30	8	41	—	—
Clinton	892	37 182	51	1	29	8	21	1	20	—	—
Columbia	486	63 202	60	1	33	9	24	6	20	—	—
Crawford	1 011	86 169	82	1	51	16	35	3	27	—	—
Cumberland	547	195 257	79	1	34	12	22	9	35	—	—
Dauphin	528	237 813	94	1	40	17	23	12	41	—	—
Delaware	184	547 651	106	1	49	28	21	16	40	—	—
Elk	830	34 878	38	1	13	3	10	3	21	—	—
Erie	804	275 572	102	1	39	17	22	13	49	—	—
Fayette	794	145 351	88	1	42	18	24	6	39	—	—
Forest	428	4 802	12	1	9	1	8	1	1	—	—
Franklin	774	121 082	49	1	21	6	15	5	22	—	—
Fulton	437	13 837	22	1	13	2	11	4	4	—	—
Greene	577	39 550	49	1	26	5	20	5	17	—	—
Huntingdon	877	44 164	75	1	48	18	30	4	22	—	—
Indiana	829	89 994	72	1	39	15	24	7	25	—	—
Jefferson	656	46 083	60	1	34	11	23	3	22	—	—
Juniata	392	20 625	27	1	17	4	13	1	8	—	—
Lackawanna	461	219 039	84	1	40	19	21	10	33	—	—
Lancaster	952	422 822	139	1	60	19	41	16	62	—	—
Lawrence	363	96 246	54	1	27	11	16	8	18	—	—
Lebanon	363	113 744	65	1	25	8	17	6	33	—	—
Lehigh	348	291 130	65	1	24	9	15	10	30	—	—
Luzerne	891	328 149	149	1	75	39	36	13	60	—	—
Lycoming	1 237	118 710	81	1	52	10	42	8	20	—	—
McKean	979	47 131	57	1	22	7	15	5	29	—	—
Mercer	672	121 003	86	1	48	17	31	12	25	—	—
Mifflin	413	46 197	37	1	16	6	10	1	19	—	—
Monroe	609	95 709	49	1	20	4	16	4	24	—	—
Montgomery	486	678 111	155	1	62	24	38	22	70	—	—
Montour	131	17 735	23	1	11	2	9	1	10	—	—
Northampton	376	247 105	93	1	38	21	17	9	45	—	—
Northumberland	461	96 771	70	1	36	13	23	6	27	—	—
Perry	557	41 172	50	1	30	9	21	4	15	—	—
Philadelphia ⁴	136	1 585 577	—	—	—	—	—	—	—	—	—
Pike	551	27 966	19	1	13	2	11	1	4	—	—
Potter	1 081	16 717	46	1	30	6	24	5	10	1	—
Schuylkill	781	152 585	131	1	67	31	36	13	50	—	—
Snyder	329	36 680	47	1	21	6	15	2	23	—	—
Somerset	1 073	78 218	98	1	50	25	25	11	36	—	—
Sullivan	451	6 104	20	1	13	4	9	1	5	—	—
Susquehanna	826	40 380	57	1	40	13	27	6	10	—	—
Tioga	1 131	41 126	65	1	40	10	30	3	21	—	—
Union	317	36 176	33	1	14	4	10	2	16	—	—
Venango	679	59 381	54	1	31	11	20	5	17	—	—
Warren	885	45 050	46	1	27	6	21	1	17	—	—
Washington	858	204 584	128	1	67	35	32	14	46	—	—
Wayne	731	39 944	44	1	28	6	22	3	12	—	—
Westmoreland	1 033	370 321	147	1	65	44	21	18	63	—	—
Wyoming	399	28 076	32	1	23	5	18	2	6	—	—
York	906	339 574	140	1	72	37	35	15	52	—	—
Rhode Island	1 054	1 003 464	125	—	39	8	31	3	83	45	34
Bristol ⁴	26	48 859	6	—	3	—	3	—	3	1	3
Kent ⁴	172	161 135	22	—	5	1	4	—	17	8	4
Newport ⁴	107	87 194	13	—	6	1	5	—	7	3	6
Providence ⁴	416	596 270	54	—	16	6	10	1	37	19	16
Washington ⁴	333	110 006	30	—	9	—	9	2	19	14	5
South Carolina	30 207	3 486 703	697	46	269	269	—	91	291	164	—
Abbeville	508	23 862	14	1	5	5	—	1	7	4	—
Aiken	1 092	120 940	27	1	10	10	—	1	15	13	—
Allendale	413	11 722	8	1	4	4	—	1	2	—	—
Anderson	718	145 196	26	1	9	9	—	5	11	7	—
Bamberg	395	16 902	9	1	5	5	—	2	1	—	—
Barnwell	558	20 293	13	1	7	7	—	3	2	—	—
Beaufort	579	86 425	21	1	4	4	—	1	15	10	—
Berkeley	1 108	128 776	10	1	6	6	—	1	2	1	—
Calhoun	380	12 753	6	1	2	2	—	1	2	1	—
Charleston	938	295 039	28	1	13	13	—	1	13	9	—

See footnotes at end of table.

72 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
South Carolina—Con.											
Cherokee	396	44 506	9	1	2	2	—	1	5	3	—
Chester	580	32 170	18	1	5	5	—	1	11	6	—
Chesterfield	802	38 577	12	1	8	8	—	1	2	—	—
Clarendon	602	28 450	9	1	4	4	—	3	1	—	—
Colleton	1 052	34 377	11	1	6	6	—	1	3	2	—
Darlington	563	61 851	13	1	4	4	—	1	7	3	—
Dillon	406	29 114	8	1	3	3	—	3	1	—	—
Dorchester	575	83 060	14	1	5	5	—	2	6	4	—
Edgefield	490	18 375	6	1	3	3	—	1	1	—	—
Fairfield	685	22 295	6	1	2	2	—	1	2	1	—
Florence	804	114 344	26	1	9	9	—	5	11	5	—
Georgetown	822	46 302	9	1	3	3	—	1	4	2	—
Greenville	795	320 167	35	1	7	7	—	1	26	18	—
Greenwood	451	59 567	12	1	5	5	—	3	3	1	—
Hampton	561	18 191	13	1	9	9	—	2	1	—	—
Horry	1 143	144 053	15	1	8	8	—	1	5	2	—
Jasper	655	15 487	5	1	2	2	—	1	2	—	—
Kershaw	723	43 599	11	1	3	3	—	1	6	5	—
Lancaster	552	54 516	9	1	3	3	—	1	4	1	—
Laurens	712	58 092	14	1	5	5	—	2	6	2	—
Lee	411	18 437	5	1	2	2	—	1	1	—	—
Lexington	707	167 611	26	1	15	15	—	5	5	4	—
McCormick	350	8 868	7	1	3	3	—	7	2	1	—
Marion	493	33 899	13	1	4	4	—	4	4	1	—
Marlboro	483	29 361	11	1	5	5	—	1	4	—	—
Newberry	634	33 172	14	1	8	8	—	1	4	1	—
Oconee	629	57 494	10	1	5	5	—	1	3	1	—
Orangeburg	1 112	84 803	29	1	17	17	—	8	3	—	—
Pickens	499	93 894	15	1	7	7	—	1	6	4	—
Richland	762	285 720	15	1	5	5	—	2	7	4	—
Saluda	456	16 357	6	1	3	3	—	1	1	—	—
Spartanburg	814	226 800	60	1	13	13	—	7	39	28	—
Sumter	665	102 637	12	1	3	3	—	2	6	3	—
Union	915	30 337	27	1	4	4	—	1	21	17	—
Williamsburg	934	36 815	9	1	5	5	—	1	2	—	—
York	685	131 497	21	1	9	9	—	4	7	—	—
South Dakota	75 956	696 004	1 785	64	1 279	310	969	180	262	70	—
Aurora	707	3 135	28	1	23	3	20	3	1	—	—
Beadle	1 259	18 253	52	1	43	8	35	4	4	2	—
Bennett	1 181	3 206	6	1	1	1	—	1	3	—	—
Bon Homme	552	7 089	14	1	5	5	—	3	5	1	—
Brookings	795	25 207	45	1	31	8	23	5	8	3	—
Brown	1 722	35 580	70	1	54	10	44	5	10	6	—
Brule	815	5 485	30	1	25	3	22	2	2	1	—
Buffalo	476	1 759	5	1	1	—	1	—	3	1	—
Butte	2 251	7 914	12	1	6	4	2	2	3	2	—
Campbell	732	1 965	8	1	4	4	—	2	1	—	—
Charles Mix	1 090	9 131	43	1	31	7	24	4	7	4	—
Clark	953	4 403	39	1	34	7	27	2	2	—	—
Clay	408	13 186	19	1	14	2	12	2	2	1	—
Codington	695	22 698	34	1	23	6	17	5	5	—	—
Corson	2 467	4 195	27	1	21	3	18	3	2	—	—
Custer	1 559	6 179	13	1	5	5	—	2	5	1	—
Davison	436	17 503	25	1	15	3	12	3	6	—	—
Day	1 022	6 978	44	1	37	9	28	4	2	—	—
Deuel	631	4 522	28	1	23	7	16	1	3	2	—
Dewey	2 310	5 523	9	1	3	3	—	3	2	—	—
Douglas	434	3 746	24	1	17	3	14	2	4	—	—
Edmunds	1 149	4 356	45	1	36	4	32	3	5	1	—
Fall River	1 740	7 353	23	1	9	3	6	3	10	1	—
Faulk	1 003	2 744	35	1	30	7	23	2	2	—	—
Grant	681	8 372	34	1	26	9	17	4	3	1	—
Gregory	1 014	5 359	30	1	22	6	16	3	4	—	—
Haakon	1 822	2 624	8	1	2	2	—	2	3	—	—
Hamlin	512	4 974	27	1	19	6	13	3	4	1	—
Hand	1 437	4 272	45	1	38	3	35	2	4	1	—
Hanson	433	2 994	20	1	16	4	12	2	1	—	—
Harding	2 678	1 669	5	1	2	2	—	1	1	—	—
Hughes	757	14 817	14	1	7	3	4	2	4	1	—
Hutchinson	816	8 262	42	1	29	6	23	4	8	2	—
Hyde	860	1 696	7	1	4	1	3	1	1	—	—
Jackson	1 872	2 811	13	1	10	4	6	1	1	—	—
Jerauld	530	2 425	23	1	18	3	15	2	2	—	—
Jones	971	1 324	25	1	18	2	16	1	5	—	—
Kingsbury	824	5 925	29	1	22	9	13	4	2	—	—
Lake	560	10 550	35	1	21	5	16	4	9	4	—
Lawrence	800	20 655	18	1	6	5	1	2	9	6	—
Lincoln	578	15 427	32	1	23	7	16	3	5	2	—
Lyman	1 679	3 638	37	1	30	4	26	1	5	2	—
McCook	576	5 688	30	1	21	5	16	4	4	—	—
McPherson	1 148	3 228	17	1	10	5	5	2	4	—	—
Marshall	848	4 844	40	1	30	5	25	3	6	4	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
South Dakota—Con.											
Meade.....	3 481	21 878	24	1	8	2	6	2	13	3	—
Mellette.....	1 311	2 137	23	1	19	2	17	2	1	—	—
Miner.....	570	3 272	27	1	21	5	16	2	3	—	—
Minnehaha.....	810	123 809	51	1	34	11	23	7	9	4	—
Moody.....	520	6 507	27	1	21	5	16	3	2	—	—
Pennington.....	2 783	81 343	48	1	27	8	19	5	15	4	—
Perkins.....	2 885	3 932	59	1	52	2	50	3	3	1	—
Potter.....	869	3 190	8	1	4	4	—	2	1	—	—
Roberts.....	1 102	9 914	48	1	40	10	30	5	2	—	—
Sanborn.....	569	2 833	26	1	19	3	16	3	3	1	—
Shannon ⁴	2 094	9 902	3	—	—	1	—	1	1	—	—
Spink.....	1 505	7 981	56	1	47	10	37	5	3	1	—
Stanley.....	1 432	2 453	4	1	1	1	—	1	1	—	—
Sully.....	972	1 589	6	1	2	2	—	2	1	—	—
Todd ⁴	1 388	8 352	5	—	2	2	—	1	2	—	—
Tripp.....	1 618	6 924	55	1	49	3	46	2	3	—	—
Turner.....	617	8 576	38	1	28	10	18	5	4	1	—
Union.....	453	10 189	31	1	17	5	12	6	7	4	—
Walworth.....	707	6 087	10	1	6	6	—	2	1	—	—
Yankton.....	518	19 252	23	1	15	6	9	3	4	1	—
Ziebach.....	1 969	2 220	4	1	1	1	—	1	1	—	—
Tennessee.....	41 154	4 877 185	923	93	339	339	—	14	477	—	126
Anderson.....	339	68 250	12	1	4	4	—	—	7	—	3
Bedford.....	475	30 411	10	1	4	4	—	—	5	—	1
Benton.....	392	14 524	5	1	2	2	—	—	2	—	1
Bledsoe.....	407	9 669	5	1	1	1	—	—	3	—	1
Blount.....	558	85 969	12	1	6	6	—	—	5	—	3
Bradley.....	327	73 712	6	1	2	2	—	—	3	—	2
Campbell.....	479	35 079	9	1	4	4	—	—	4	—	1
Cannon.....	266	10 467	5	1	2	2	—	—	2	—	1
Carroll.....	600	27 514	19	1	8	8	—	5	5	—	1
Carter.....	341	51 505	13	1	2	2	—	—	10	—	2
Cheatham.....	303	27 140	8	1	3	3	—	—	4	—	1
Chester.....	289	12 819	4	1	2	2	—	—	1	—	1
Claiborne.....	432	26 137	8	1	3	3	—	—	4	—	1
Clay.....	227	7 238	6	1	1	1	—	—	4	—	1
Cocke.....	432	29 141	5	1	2	2	—	—	2	—	2
Coffee.....	429	40 339	8	1	2	2	—	—	5	—	3
Crockett.....	266	13 378	10	1	5	5	—	—	4	—	3
Cumberland.....	682	34 736	10	—	3	3	—	—	6	—	1
Davidson ⁴	501	510 784	14	1	7	7	—	—	7	—	1
Decatur.....	330	10 472	8	1	3	3	—	—	4	—	1
De Kalb.....	291	14 360	10	1	4	4	—	—	5	—	1
Dickson.....	491	35 061	14	1	6	6	—	—	7	—	1
Dyer.....	520	34 854	11	1	3	3	—	—	7	—	2
Fayette.....	705	25 559	13	1	9	9	—	—	3	—	1
Fentress.....	498	14 669	6	1	2	2	—	—	3	—	1
Franklin.....	543	34 725	15	1	5	5	—	—	9	—	1
Gibson.....	602	46 315	29	1	10	10	—	4	14	—	2
Giles.....	610	25 741	12	1	5	5	—	—	6	—	1
Grainger.....	273	17 095	6	1	2	2	—	—	3	—	1
Greene.....	619	55 853	13	1	4	4	—	—	8	—	2
Grundy.....	361	13 362	11	1	6	6	—	—	4	—	1
Hamblen.....	156	50 480	7	1	1	1	—	—	5	—	1
Hamilton.....	539	285 536	23	1	10	10	—	—	12	—	2
Hancock.....	224	6 739	4	1	1	1	—	—	2	—	1
Hardeman.....	670	23 377	19	1	9	9	—	—	9	—	1
Hardin.....	578	22 633	9	1	4	4	—	—	4	—	1
Hawkins.....	486	44 565	20	1	5	5	—	—	14	—	2
Haywood.....	534	19 437	5	1	2	2	—	—	2	—	1
Henderson.....	520	21 844	7	1	3	3	—	—	3	—	2
Henry.....	560	27 888	12	1	4	4	—	1	6	—	1
Hickman.....	610	16 754	4	1	1	1	—	—	2	—	1
Houston.....	200	7 018	6	1	2	2	—	—	3	—	1
Humphreys.....	527	15 795	7	1	3	3	—	—	3	—	1
Jackson.....	308	9 297	8	1	1	1	—	—	6	—	1
Jefferson.....	266	33 016	12	1	5	5	—	—	6	—	1
Johnson.....	297	13 766	7	1	1	1	—	—	5	—	1
Knox.....	506	335 749	13	1	2	2	—	—	10	—	1
Lake.....	168	7 129	7	1	2	2	—	—	4	—	1
Lauderdale.....	475	23 491	8	1	4	4	—	—	3	—	1
Lawrence.....	617	35 303	15	1	5	5	—	—	9	—	1
Lewis.....	282	9 247	4	1	1	1	—	—	2	—	1
Lincoln.....	571	28 157	7	1	2	2	—	—	4	—	2
Loudon.....	235	31 255	12	1	4	4	—	—	7	—	2
McMinn.....	429	42 383	12	1	5	5	—	—	6	—	3
McNairy.....	562	22 422	14	1	9	9	—	—	4	—	1
Macon.....	307	15 906	5	1	2	2	—	—	2	—	1
Madison.....	558	77 982	12	1	2	2	—	—	9	—	1
Marion.....	512	24 860	13	1	8	8	—	1	3	—	1
Marshall.....	376	21 539	7	1	3	3	—	—	3	—	1
Maury.....	616	54 812	7	1	3	3	—	—	3	—	1

See footnotes at end of table.

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GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Tennessee—Con.											
Meigs.....	189	8 033	3	1	1	1	—	—	1	—	1
Monroe.....	648	30 541	7	1	4	4	—	—	2	—	2
Montgomery.....	539	100 498	9	1	1	1	—	—	7	—	1
Moore.....	129	4 721	2	—	1	1	—	—	1	—	1
Morgan.....	523	17 300	7	1	3	3	—	—	3	—	1
Obion.....	550	31 717	16	1	8	8	—	—	7	—	2
Overton.....	433	17 636	7	1	1	1	—	—	5	—	1
Perry.....	412	6 612	6	1	2	2	—	—	3	—	1
Pickett.....	159	4 548	3	1	1	1	—	—	1	—	1
Polk.....	437	13 643	9	1	3	3	—	—	5	—	1
Putnam.....	399	51 373	12	1	4	4	—	—	7	—	1
Rhea.....	309	24 344	7	1	3	3	—	—	3	—	2
Roane.....	357	47 227	14	1	4	4	—	—	9	—	2
Robertson.....	476	41 494	13	1	7	7	—	—	5	—	1
Rutherford.....	605	118 570	9	1	4	4	—	—	4	—	2
Scott.....	528	18 358	12	1	3	3	—	1	7	—	1
Sequatchie.....	266	8 863	4	1	1	1	—	—	2	—	1
Sevier.....	590	51 043	11	1	4	4	—	—	6	—	1
Shelby.....	772	826 330	14	1	7	7	—	—	6	—	2
Smith.....	313	14 143	11	1	3	3	—	—	7	—	1
Stewart.....	454	9 479	5	1	2	2	—	—	2	—	1
Sullivan.....	415	143 596	16	1	3	3	—	—	12	—	3
Sumner.....	529	103 281	17	1	7	7	—	—	9	—	1
Tipton.....	454	37 568	14	1	8	8	—	—	5	—	2
Trousdale.....	114	5 920	4	1	1	1	—	—	2	—	1
Unicoi.....	186	16 549	7	1	1	1	—	—	5	—	1
Union.....	218	13 694	6	1	2	2	—	—	3	—	1
Van Buren.....	273	4 846	4	1	1	1	—	—	2	—	1
Warren.....	431	32 992	10	1	4	4	—	—	5	—	1
Washington.....	326	92 315	5	1	2	2	—	—	2	—	2
Wayne.....	734	13 935	8	1	3	3	—	—	4	—	1
Weakley.....	581	31 972	10	1	5	5	—	—	4	—	1
White.....	373	20 090	9	1	2	2	—	—	6	—	1
Williamson.....	584	81 021	15	1	4	4	—	1	9	—	1
Wilson.....	571	67 675	14	1	3	3	—	1	9	—	1
Texas.....	262 015	16 986 510	4 791	254	1 171	1 171	—	1 100	2 266	1 021	—
Anderson.....	1 077	48 024	17	1	3	3	—	7	6	2	—
Andrews.....	1 501	14 338	5	1	1	1	—	1	2	—	—
Angelina.....	807	69 884	24	1	6	6	—	7	10	4	—
Aransas.....	280	17 892	8	1	2	2	—	1	4	3	—
Archer.....	907	7 973	14	1	6	6	—	4	3	1	—
Armstrong.....	910	2 021	4	1	1	1	—	1	1	—	—
Atascosa.....	1 218	30 533	19	1	6	6	—	5	7	1	—
Austin.....	656	19 832	12	1	4	4	—	3	4	1	—
Bailey.....	827	7 064	7	1	1	1	—	2	3	1	—
Bandera.....	793	10 562	10	1	1	1	—	2	6	2	—
Bastrop.....	895	38 263	18	1	3	3	—	4	10	4	—
Baylor.....	862	4 385	7	1	1	1	—	1	4	1	—
Bee.....	880	25 135	16	1	1	1	—	5	9	5	—
Bell.....	1 055	191 088	41	1	10	10	—	11	19	5	—
Bexar.....	1 248	1 185 394	51	1	22	22	—	16	12	7	—
Blanco.....	714	5 972	9	1	3	3	—	2	3	—	—
Borden.....	900	799	2	1	—	—	—	1	—	—	—
Bosque.....	989	15 125	21	1	7	7	—	8	5	—	—
Bowie.....	891	81 665	36	1	9	9	—	14	12	3	—
Brazoria.....	1 407	191 707	66	1	23	23	—	10	32	17	—
Brazos.....	588	121 862	15	1	3	3	—	2	9	3	—
Brewster.....	6 169	8 681	10	1	1	1	—	4	4	1	—
Briscoe.....	887	1 971	7	1	2	2	—	1	3	1	—
Brooks.....	942	8 204	6	1	1	1	—	1	3	—	—
Brown.....	936	34 371	19	1	4	4	—	7	7	2	—
Burleson.....	668	13 625	12	1	3	3	—	3	5	2	—
Burnet.....	994	22 677	18	1	6	6	—	2	9	5	—
Caldwell.....	546	26 392	12	1	3	3	—	3	5	1	—
Calhoun.....	540	19 053	17	1	3	3	—	1	12	6	—
Callahan.....	899	11 859	14	1	4	4	—	4	5	—	—
Cameron.....	905	260 120	60	1	17	17	—	11	31	19	—
Camp.....	203	9 904	7	1	2	2	—	1	3	1	—
Carson.....	924	6 576	10	1	4	4	—	3	2	1	—
Cass.....	937	29 982	28	1	9	9	—	8	10	3	—
Castro.....	899	9 070	10	1	3	3	—	3	3	1	—
Chambers.....	616	20 088	12	1	5	5	—	3	3	3	—
Cherokee.....	1 052	41 049	21	1	8	8	—	5	7	—	—
Childress.....	707	5 953	6	1	1	1	—	1	3	1	—
Clay.....	1 085	10 024	18	1	6	6	—	5	6	2	—
Cochran.....	775	4 377	9	1	2	2	—	3	3	—	—
Coke.....	908	3 424	14	1	2	2	—	2	9	4	—
Coleman.....	1 277	9 710	13	1	3	3	—	4	5	—	—
Collin.....	851	264 036	51	1	24	24	—	15	11	2	—
Collingsworth.....	909	3 573	9	1	2	2	—	2	4	1	—
Colorado.....	964	18 383	14	1	3	3	—	3	7	1	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Texas—Con.											
Comal	555	51 832	11	1	2	2	—	2	6	3	—
Comanche	930	13 381	13	1	3	3	—	4	5	2	—
Concho	992	3 044	10	1	2	2	—	2	5	1	—
Cooke	893	30 777	23	1	6	6	—	9	7	4	—
Coryell	1 057	64 213	20	1	6	6	—	5	8	4	—
Cottle	895	2 247	5	1	1	1	—	1	2	—	—
Crane	782	4 652	4	1	1	1	—	1	1	1	—
Crockett	2 806	4 078	5	1	—	—	—	1	3	1	—
Crosby	898	7 304	12	1	3	3	—	3	5	1	—
Culberson	3 815	3 407	6	1	1	1	—	1	3	1	—
Dallam	1 505	5 461	7	1	2	2	—	2	2	1	—
Dallas	880	1 852 810	70	1	26	26	—	16	27	17	—
Dawson	903	14 349	11	1	3	3	—	4	3	2	—
Deaf Smith	1 497	19 153	9	1	1	1	—	2	5	2	—
Delta	278	4 857	10	1	2	2	—	2	5	1	—
Denton	911	273 525	56	1	33	33	—	11	11	7	—
De Witt	910	18 840	16	1	3	3	—	6	6	2	—
Dickens	907	2 571	7	1	2	2	—	2	2	1	—
Dimmit	1 307	10 433	11	1	3	3	—	2	5	—	—
Donley	929	3 696	13	1	3	3	—	3	6	1	—
Duval	1 795	12 918	13	1	3	3	—	4	5	2	—
Eastland	924	18 488	22	1	6	6	—	7	8	2	—
Ector	903	118 934	10	1	2	2	—	2	5	1	—
Edwards	2 120	2 266	7	1	1	1	—	2	3	1	—
Ellis	939	85 167	37	1	15	15	—	10	11	5	—
El Paso	1 014	591 610	35	1	6	6	—	10	18	11	—
Erath	1 080	27 991	15	1	2	2	—	7	5	1	—
Falls	770	17 712	13	1	4	4	—	4	4	1	—
Fannin	895	24 804	36	1	10	10	—	8	17	7	—
Fayette	950	20 095	18	1	6	6	—	5	6	1	—
Fisher	897	4 842	10	1	2	2	—	2	5	2	—
Floyd	992	8 497	9	1	2	2	—	2	4	1	—
Foard	703	1 794	6	1	1	1	—	1	3	—	—
Fort Bend	876	225 421	126	1	15	15	—	5	105	45	—
Franklin	294	7 802	8	1	1	1	—	1	5	1	—
Freestone	888	15 818	15	1	5	5	—	4	5	1	—
Frio	1 133	13 472	10	1	2	2	—	2	5	1	—
Gaines	1 504	14 123	9	1	2	2	—	3	3	1	—
Galveston	399	217 399	55	1	13	13	—	11	30	16	—
Garza	895	5 143	7	1	1	1	—	2	3	1	—
Gillespie	1 061	17 204	9	1	1	1	—	3	4	2	—
Glasscock	900	1 447	4	1	—	—	—	1	2	—	—
Goliad	859	5 980	6	1	1	1	—	1	3	—	—
Gonzales	1 068	17 205	16	1	4	4	—	3	8	2	—
Gray	921	23 967	13	1	3	3	—	5	4	—	—
Grayson	934	95 021	51	1	17	17	—	14	19	4	—
Gregg	273	104 948	26	1	9	9	—	8	8	2	—
Grimes	799	18 828	11	1	2	2	—	4	4	1	—
Guadalupe	713	64 873	17	1	5	5	—	4	7	3	—
Hale	1 005	34 671	17	1	5	5	—	5	6	—	—
Hall	876	3 905	10	1	4	4	—	3	2	—	—
Hamilton	836	7 733	10	1	2	2	—	2	5	—	—
Hansford	921	5 848	10	1	2	2	—	3	4	1	—
Hardeman	688	5 283	9	1	2	2	—	2	4	1	—
Hardin	898	41 320	21	1	6	6	—	5	9	6	—
Harris	1 734	2 818 199	518	1	28	28	—	24	465	318	—
Harrison	908	57 483	22	1	6	6	—	6	9	3	—
Hartley	1 462	3 634	6	1	1	1	—	2	2	—	—
Haskell	901	6 820	15	1	5	5	—	4	5	1	—
Hays	678	65 614	21	1	5	5	—	9	7	3	—
Hemphill	903	3 720	5	1	1	1	—	1	2	1	—
Henderson	888	58 543	37	1	19	19	—	9	8	3	—
Hidalgo	1 569	383 545	75	1	18	18	—	15	41	16	—
Hill	968	27 146	36	1	14	14	—	13	8	3	—
Hockley	908	24 199	18	1	6	6	—	7	4	—	—
Hood	425	28 981	12	1	3	3	—	3	5	2	—
Hopkins	789	28 833	18	1	4	4	—	7	6	2	—
Houston	1 234	21 375	19	1	5	5	—	5	8	4	—
Howard	901	32 343	13	1	3	3	—	4	5	2	—
Hudspeth	4 566	2 915	12	1	1	1	—	4	6	3	—
Hunt	840	64 343	34	1	10	10	—	10	13	6	—
Hutchinson	871	25 689	12	1	4	4	—	5	2	—	—
Irion	1 052	1 629	4	1	1	1	—	1	1	—	—
Jack	920	6 981	11	1	2	2	—	3	5	1	—
Jackson	844	13 039	16	1	3	3	—	3	9	7	—
Jasper	921	31 102	18	1	3	3	—	5	9	3	—
Jeff Davis	2 258	1 946	5	1	1	1	—	2	1	—	—
Jefferson	937	239 397	36	1	8	8	—	6	21	11	—
Jim Hogg	1 136	5 109	7	1	—	—	—	1	5	1	—
Jim Wells	867	37 679	14	1	4	4	—	5	4	2	—

See footnotes at end of table.

76 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Texas—Con.											
Johnson	731	97 165	25	1	10	10	—	9	5	2	—
Jones	931	16 490	18	1	5	5	—	5	7	2	—
Karnes	753	12 455	20	1	4	4	—	4	11	4	—
Kaufman	788	52 220	33	1	13	13	—	7	12	6	—
Kendall	663	14 589	9	1	2	2	—	2	4	1	—
Kenedy	1 389	460	2	1	—	—	—	1	—	—	—
Kent	878	1 010	5	1	1	1	—	1	2	1	—
Kerr	1 107	36 304	12	1	2	2	—	5	4	2	—
Kimble	1 250	4 122	7	1	1	1	—	1	4	2	—
King	914	354	3	1	—	—	—	1	1	—	—
Kinney	1 359	3 119	7	1	2	2	—	1	3	1	—
Kleberg	853	30 274	10	1	1	1	—	5	3	1	—
Knox	845	4 837	16	1	4	4	—	4	7	4	—
Lamar	919	43 949	24	1	7	7	—	6	10	5	—
Lamb	1 013	15 072	17	1	6	6	—	6	4	—	—
Lampasas	714	13 521	10	1	2	2	—	2	5	2	—
La Salle	1 517	5 254	9	1	2	2	—	1	5	1	—
Lavaca	971	18 690	16	1	4	4	—	6	5	1	—
Lee	631	12 854	9	1	2	2	—	3	3	1	—
Leon	1 078	12 665	14	1	7	7	—	5	1	—	—
Liberty	1 174	52 726	33	1	11	11	—	7	14	6	—
Limestone	931	20 946	17	1	6	6	—	3	7	2	—
Lipscomb	933	3 143	15	1	4	4	—	4	6	2	—
Live Oak	1 057	9 556	10	1	2	2	—	2	5	2	—
Llano	939	11 631	8	1	2	2	—	1	4	2	—
Loving	671	107	2	1	—	—	—	—	1	1	—
Lubbock	900	222 636	23	1	7	7	—	8	7	—	—
Lynn	888	6 758	12	1	4	4	—	4	3	1	—
McCulloch	1 071	8 778	11	1	2	2	—	3	5	—	—
McLennan	1 031	189 123	52	1	20	20	—	19	12	3	—
McMullen	1 163	817	5	1	—	—	—	1	3	2	—
Madison	473	10 931	9	1	2	2	—	2	4	1	—
Marion	385	9 984	8	1	1	1	—	1	5	3	—
Martin	914	4 956	10	1	1	1	—	2	6	3	—
Mason	934	3 423	5	1	1	1	—	1	2	—	—
Matagorda	1 127	36 928	24	1	2	2	—	5	16	12	—
Maverick	1 287	36 378	10	1	1	1	—	1	7	2	—
Medina	1 331	27 312	17	1	5	5	—	5	6	2	—
Menard	902	2 252	7	1	1	1	—	1	4	—	—
Midland	902	106 611	10	1	1	1	—	3	5	1	—
Milam	1 019	22 946	19	1	5	5	—	6	7	3	—
Mills	748	4 531	10	1	2	2	—	4	3	1	—
Mitchell	912	8 016	12	1	3	3	—	3	5	1	—
Montague	928	17 274	18	1	3	3	—	7	7	4	—
Montgomery	1 047	182 201	99	1	15	15	—	6	77	47	—
Moore	905	17 865	9	1	3	3	—	2	3	2	—
Morris	256	13 200	11	1	4	4	—	2	4	—	—
Motley	959	1 532	7	1	2	2	—	1	3	1	—
Nacogdoches	939	54 753	24	1	5	5	—	9	9	2	—
Navarro	1 068	39 926	35	1	18	18	—	8	8	2	—
Newton	935	13 569	9	1	1	1	—	3	4	2	—
Nolan	915	16 594	13	1	3	3	—	4	5	2	—
Nueces	847	291 145	38	1	7	7	—	13	17	9	—
Ochiltree	919	9 128	5	1	1	1	—	1	2	1	—
Oldham	1 485	2 278	10	1	2	2	—	4	3	1	—
Orange	362	80 509	27	1	7	7	—	5	14	8	—
Palo Pinto	949	25 055	20	1	5	5	—	6	8	3	—
Panola	812	22 035	13	1	3	3	—	4	5	—	—
Parker	902	64 785	26	1	12	12	—	9	4	2	—
Parmer	885	9 863	11	1	3	3	—	4	3	1	—
Pecos	4 776	14 675	11	1	2	2	—	3	5	3	—
Polk	1 061	30 687	20	1	5	5	—	6	8	2	—
Potter	902	97 874	14	1	1	1	—	5	7	1	—
Presidio	3 857	6 637	8	1	2	2	—	2	3	—	—
Rains	243	6 715	7	1	3	3	—	1	2	1	—
Randall	917	89 673	10	1	3	3	—	1	5	1	—
Reagan	1 173	4 514	7	1	1	1	—	1	4	3	—
Real	697	2 412	6	1	2	2	—	1	2	—	—
Red River	1 054	14 317	19	1	5	5	—	4	9	2	—
Reeves	2 626	15 852	15	1	3	3	—	2	9	3	—
Refugio	771	7 976	14	1	4	4	—	3	6	5	—
Roberts	915	1 025	4	1	1	1	—	1	1	—	—
Robertson	864	15 511	15	1	4	4	—	5	5	—	—
Rockwall	128	25 604	13	1	5	5	—	2	5	—	—
Runnels	1 056	11 294	16	1	3	3	—	4	8	4	—
Rusk	932	43 735	20	1	5	5	—	8	6	1	—
Sabine	486	9 586	10	1	3	3	—	2	4	1	—
San Augustine	524	7 999	8	1	2	2	—	2	3	—	—
San Jacinto	572	16 372	10	1	4	4	—	2	3	2	—
San Patricio	693	58 749	31	1	11	11	—	7	12	2	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district		
					Total	Municipal		Town or township	Total	
Texas—Con.										
San Saba	1 136	5 401	9	1	2	2	—	3	3	—
Schleicher	1 309	2 990	7	1	1	1	—	1	4	2
Scurry	900	18 634	8	1	1	1	—	4	2	—
Shackelford	915	3 316	8	1	2	2	—	2	3	1
Shelby	791	22 034	17	1	5	5	—	6	5	1
Sherman	923	2 858	7	1	2	2	—	2	2	1
Smith	932	151 309	25	1	9	9	—	9	6	2
Somervell	188	5 360	5	1	1	1	—	1	2	1
Starr	1 226	40 518	13	1	2	2	—	3	7	3
Stephens	894	9 010	7	1	1	1	—	1	4	—
Sterling	923	1 438	5	1	1	1	—	1	2	1
Stonewall	925	2 013	7	1	1	1	—	1	4	2
Sutton	1 455	4 135	7	1	1	1	—	1	4	2
Swisher	902	8 133	11	1	3	3	—	3	4	1
Tarrant	868	1 170 103	69	1	34	34	—	18	16	7
Taylor	917	119 655	21	1	8	8	—	5	7	—
Terrell	2 357	1 410	4	1	—	—	—	1	2	—
Terry	886	13 218	12	1	3	3	—	4	4	1
Throckmorton	912	1 880	8	1	2	2	—	2	3	—
Titus	412	24 009	15	1	4	4	—	5	5	1
Tom Green	1 515	98 458	18	1	1	1	—	6	10	7
Travis	989	576 407	84	1	14	14	—	8	61	39
Trinity	692	11 445	12	1	2	2	—	4	5	3
Tyler	922	16 646	14	1	3	3	—	5	5	1
Upshur	587	31 370	17	1	5	5	—	7	4	1
Upton	1 243	4 447	9	1	2	2	—	2	4	2
Uvalde	1 564	23 340	12	1	2	2	—	5	4	1
Val Verde	3 150	38 721	10	1	1	1	—	3	5	2
Van Zandt	855	37 944	21	1	7	7	—	7	6	—
Victoria	887	74 361	18	1	1	1	—	5	11	5
Walker	786	50 917	14	1	3	3	—	2	8	3
Waller	514	23 390	14	1	6	6	—	3	4	2
Ward	836	13 115	14	1	6	6	—	2	5	3
Washington	610	26 154	10	1	2	2	—	3	4	—
Webb	3 363	133 239	12	1	3	3	—	5	3	—
Wharton	1 086	39 955	19	1	2	2	—	6	10	6
Wheeler	905	5 879	14	1	3	3	—	7	3	—
Wichita	606	122 378	19	1	5	5	—	5	8	2
Wilbarger	947	15 121	10	1	1	1	—	4	4	—
Willacy	589	17 705	16	1	3	3	—	4	8	3
Williamson	1 137	139 551	46	1	11	11	—	11	23	12
Wilson	807	22 650	15	1	4	4	—	4	6	1
Winkler	840	8 626	7	1	2	2	—	2	2	—
Wise	902	34 679	25	1	11	11	—	7	6	2
Wood	689	29 380	18	1	6	6	—	6	5	1
Yoakum	800	8 786	7	1	2	2	—	2	2	1
Young	919	18 126	13	1	3	3	—	3	6	2
Zapata	999	9 279	7	1	—	—	—	1	5	3
Zavala	1 298	12 162	10	1	1	1	—	2	6	2
Utah	82 076	1 722 850	626	29	228	228	—	40	329	238
Beaver	2 586	4 765	15	1	3	3	—	1	10	4
Box Elder	5 614	36 485	44	1	16	16	—	1	26	22
Cache	1 171	70 183	38	1	19	19	—	2	16	9
Carbon	1 479	20 228	16	1	7	7	—	1	7	5
Daggett	699	690	5	1	1	1	—	1	2	1
Davis	299	187 941	30	1	15	15	—	1	13	10
Duchesne	3 234	12 645	16	1	5	5	—	1	9	7
Emery	4 449	10 332	18	1	9	9	—	1	7	4
Garfield	5 148	3 980	22	1	8	8	—	1	12	7
Grand	3 689	6 620	17	1	2	2	—	1	13	9
Iron	3 302	20 789	11	1	5	5	—	1	4	2
Juab	3 396	5 817	10	1	4	4	—	2	3	2
Kane	3 898	5 169	13	1	5	5	—	1	6	3
Millard	6 818	11 333	25	1	10	10	—	1	13	10
Morgan	603	5 528	6	1	1	1	—	1	3	2
Piute	759	1 277	7	1	4	4	—	1	1	—
Rich	1 034	1 725	16	1	4	4	—	1	10	9
Salt Lake	756	725 956	57	1	12	12	—	4	40	29
San Juan	7 725	12 621	9	1	2	2	—	1	5	4
Sanpete	1 586	16 259	20	1	13	13	—	2	4	—
Sevier	1 910	15 431	18	1	11	11	—	1	5	2
Summit	1 865	15 518	31	1	6	6	—	3	21	18
Tooele	6 919	26 601	20	1	7	7	—	1	11	8
Uintah	4 479	22 211	15	1	3	3	—	1	10	10
Utah	2 018	263 590	53	1	21	21	—	3	28	20

See footnotes at end of table.

78 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district		
					Total	Municipal		Town or township	Total	
Utah—Con.										
Wasatch	1 191	10 089	12	1	4	4	—	1	6	4
Washington	2 422	48 560	26	1	14	14	—	1	10	8
Wayne	2 461	2 177	12	1	4	4	—	1	6	5
Weber	566	158 330	44	1	13	13	—	2	28	24
Vermont	9 272	562 758	681	14	287	50	237	276	104	54
Addison	773	32 953	58	1	24	2	22	27	6	3
Bennington	676	35 845	43	1	19	3	16	18	5	2
Caledonia	651	27 846	46	1	19	2	17	15	11	6
Chittenden	540	131 761	55	1	19	5	14	20	15	9
Essex	666	6 405	30	1	13	—	13	13	3	—
Franklin	649	39 980	41	1	18	4	14	15	7	3
Grand Isle	89	5 318	15	1	6	1	5	3	2	—
Lamoille	461	19 735	35	1	16	6	10	11	7	2
Orange	690	26 149	47	1	20	3	17	19	7	6
Orleans	697	24 053	52	1	25	7	18	23	3	2
Rutland	932	62 142	79	1	29	2	27	35	14	7
Washington	690	54 928	59	1	24	6	18	22	12	6
Windham	786	41 588	59	1	28	6	22	26	4	1
Windsor	972	54 055	62	1	27	3	24	27	7	3
Virginia	39 700	6 187 358	454	95	230	230	—	—	129	—
Accomack	476	31 703	17	1	14	14	—	—	2	—
Albemarle	725	68 040	6	1	1	1	—	—	4	—
Alleghany	446	13 176	3	1	1	1	—	—	1	—
Amelia	357	8 787	1	1	—	—	—	—	—	—
Amherst	478	28 578	4	1	1	1	—	—	2	—
Appomattox	336	12 298	3	1	2	2	—	—	—	—
Arlington	26	170 936	2	1	—	—	—	—	1	—
Augusta	989	54 677	4	1	1	1	—	—	2	—
Bath	537	4 799	2	1	—	—	—	—	1	—
Bedford	747	45 656	2	1	—	—	—	—	1	—
Bland	359	6 514	2	1	—	—	—	—	1	—
Botetourt	545	24 992	6	1	3	3	—	—	2	—
Brunswick	563	15 987	5	1	3	3	—	—	1	—
Buchanan	504	31 333	2	1	1	1	—	—	—	—
Buckingham	583	12 873	4	1	1	1	—	—	2	—
Campbell	505	47 572	4	1	2	2	—	—	1	—
Caroline	536	19 217	3	1	2	2	—	—	—	—
Carroll	478	26 594	3	1	1	1	—	—	1	—
Charles City	181	6 282	1	1	—	—	—	—	—	—
Charlotte	476	11 688	5	1	4	4	—	—	—	—
Chesterfield	434	209 274	1	1	—	—	—	—	—	—
Clarke	178	12 101	3	1	2	2	—	—	—	—
Craig	330	4 372	2	1	1	1	—	—	—	—
Culpeper	382	27 791	4	1	1	1	—	—	2	—
Cumberland	300	7 825	1	1	—	—	—	—	—	—
Dickenson	331	17 620	5	1	3	3	—	—	1	—
Dinwiddie	507	20 960	3	1	1	1	—	—	1	—
Essex	263	8 689	5	1	1	1	—	—	3	—
Fairfax	393	818 584	5	1	3	3	—	—	1	—
Fauquier	651	48 741	4	1	3	3	—	—	—	—
Floyd	381	12 005	3	1	1	1	—	—	1	—
Fluvanna	290	12 429	3	1	1	1	—	—	1	—
Franklin	683	39 549	4	1	2	2	—	—	1	—
Frederick	415	45 723	4	1	2	2	—	—	1	—
Giles	362	16 366	6	1	5	5	—	—	—	—
Gloucester	225	30 131	1	1	—	—	—	—	—	—
Goochland	281	14 163	2	1	—	—	—	—	1	—
Grayson	446	16 278	6	1	3	3	—	—	2	—
Greene	157	10 297	2	1	1	1	—	—	—	—
Greensville	300	8 853	2	1	1	1	—	—	—	—
Halifax	816	29 033	8	1	4	4	—	—	3	—
Hanover	468	63 306	4	1	1	1	—	—	2	—
Henrico	238	217 881	3	1	—	—	—	—	2	—
Henry	382	56 942	2	1	1	1	—	—	—	—
Highland	416	2 635	2	1	1	1	—	—	—	—
Isle of Wight	319	25 053	4	1	2	2	—	—	1	—
James City	153	34 859	2	1	—	—	—	—	1	—
King and Queen	317	6 289	1	1	—	—	—	—	—	—
King George	180	13 527	1	1	—	—	—	—	—	—
King William	278	10 913	2	1	1	1	—	—	—	—
Lancaster	133	10 896	4	1	3	3	—	—	—	—
Lee	437	24 496	5	1	3	3	—	—	1	—
Loudoun	521	86 129	10	1	7	7	—	—	2	—
Louisa	497	20 325	4	1	2	2	—	—	1	—
Lunenburg	432	11 419	3	1	2	2	—	—	—	—
Madison	322	11 949	2	1	1	1	—	—	—	—
Mathews	87	8 348	1	1	—	—	—	—	—	—
Mecklenburg	616	29 241	8	1	5	5	—	—	2	—
Middlesex	134	8 653	2	1	1	1	—	—	—	—
Montgomery	390	73 913	5	1	2	2	—	—	2	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³
				County	Subcounty		School district	Special district		
					Total	Municipal		Town or township	Total	
Virginia—Con.										
Nelson.....	475	12 778	1	1	—	—	—	—	—	1
New Kent.....	213	10 445	2	1	—	—	—	1	—	1
Northampton.....	226	13 061	9	1	5	5	—	3	—	1
Northumberland.....	185	10 524	1	1	—	—	—	—	—	1
Nottoway.....	317	14 993	4	1	3	3	—	—	—	1
Orange.....	342	21 421	3	1	2	2	—	—	—	1
Page.....	313	21 690	4	1	3	3	—	—	—	1
Patrick.....	481	17 473	3	1	1	1	—	1	—	1
Pittsylvania.....	995	55 655	5	1	3	3	—	1	—	1
Powhatan.....	261	15 328	1	1	—	—	—	—	—	1
Prince Edward.....	354	17 320	3	1	1	1	—	1	—	1
Prince George.....	266	27 394	3	1	—	—	—	2	—	1
Prince William.....	339	215 686	8	1	4	4	—	3	—	1
Pulaski.....	318	34 496	6	1	2	2	—	3	—	1
Rappahannock.....	267	6 622	2	1	1	1	—	—	—	1
Richmond.....	193	7 273	3	1	1	1	—	1	—	1
Roanoke.....	251	79 332	3	1	1	1	—	1	—	1
Rockbridge.....	603	18 350	3	1	2	2	—	—	—	1
Rockingham.....	865	57 482	10	1	7	7	—	2	—	1
Russell.....	479	28 667	5	1	3	3	—	1	—	1
Scott.....	536	23 204	9	1	6	6	—	2	—	1
Shenandoah.....	512	31 636	7	1	6	6	—	—	—	1
Smyth.....	452	32 370	8	1	3	3	—	4	—	1
Southampton.....	603	17 550	9	1	6	6	—	2	—	1
Spotsylvania.....	404	57 403	2	1	—	—	—	1	—	1
Stafford.....	271	61 236	3	1	—	—	—	2	—	1
Surry.....	281	6 145	4	1	3	3	—	—	—	1
Sussex.....	492	10 248	4	1	3	3	—	—	—	1
Tazewell.....	520	45 960	7	1	5	5	—	1	—	1
Warren.....	217	26 142	2	1	1	1	—	—	—	1
Washington.....	563	45 887	6	1	3	3	—	2	—	1
Westmoreland.....	227	15 480	3	1	2	2	—	—	—	2
Wise.....	405	39 573	10	1	6	6	—	3	—	1
Wythe.....	464	25 466	3	1	2	2	—	—	—	1
York.....	113	42 422	1	1	—	—	—	—	—	1
Alexandria City ⁴	15	111 183	1	—	1	1	—	—	—	1
Bedford ⁴	7	6 073	2	—	1	1	—	1	—	1
Bristol ⁴	12	18 426	1	—	1	1	—	—	—	1
Buena Vista ⁴	3	6 406	1	—	1	1	—	—	—	1
Charlottesville ⁴	10	40 341	3	—	1	1	—	2	—	1
Chesapeake City ⁴	340	151 976	3	—	1	1	—	2	—	1
Clifton Forge ⁴	3	4 679	1	—	1	1	—	—	—	—
Colonial Heights ⁴	8	16 064	1	—	1	1	—	—	—	1
Covington ⁴	4	6 991	3	—	1	1	—	2	—	1
Danville ⁴	17	53 056	1	—	1	1	—	—	—	1
Emporia ⁴	2	5 306	2	—	1	1	—	1	—	—
Fairfax ⁴	6	19 622	1	—	1	1	—	—	—	1
Falls Church ⁴	2	9 578	1	—	1	1	—	—	—	1
Franklin ⁴	4	7 864	2	—	1	1	—	1	—	1
Fredericksburg ⁴	6	19 027	2	—	1	1	—	1	—	1
Galax ⁴	8	6 670	3	—	1	1	—	2	—	1
Hampton City ⁴	51	133 793	3	—	1	1	—	2	—	1
Harrisonburg ⁴	6	30 707	2	—	1	1	—	1	—	1
Hopewell ⁴	10	23 101	4	—	1	1	—	3	—	1
Lexington ⁴	2	6 959	2	—	1	1	—	1	—	1
Lynchburg ⁴	49	66 049	1	—	1	1	—	—	—	1
Manassas ⁴	8	27 957	1	—	1	1	—	—	—	1
Manassas Park ⁴	2	6 734	1	—	1	1	—	—	—	1
Martinsville ⁴	11	16 162	3	—	1	1	—	2	—	1
Newport News City ⁴	65	170 045	2	—	1	1	—	1	—	1
Norfolk City ⁴	53	261 229	5	—	1	1	—	4	—	1
Norton ⁴	7	4 247	1	—	1	1	—	—	—	1
Petersburg ⁴	23	38 386	3	—	1	1	—	2	—	1
Poquoson ⁴	17	11 005	1	—	1	1	—	—	—	1
Portsmouth City ⁴	30	103 907	1	—	1	1	—	—	—	1
Radford ⁴	7	15 940	1	—	1	1	—	—	—	1
Richmond City ⁴	60	203 056	4	—	1	1	—	3	—	1
Roanoke City ⁴	43	96 397	2	—	1	1	—	1	—	1
Salem ⁴	14	23 756	1	—	1	1	—	—	—	1
South Boston ⁴	5	6 997	1	—	1	1	—	—	—	1
Staunton ⁴	8	24 461	1	—	1	1	—	—	—	1
Suffolk ⁴	409	52 141	1	—	1	1	—	—	—	1
Virginia Beach City ⁴	256	393 069	2	—	1	1	—	1	—	1
Waynesboro ⁴	8	18 549	1	—	1	1	—	—	—	1
Williamsburg ⁴	5	11 530	2	—	1	1	—	1	—	1
Winchester ⁴	9	21 947	5	—	1	1	—	4	—	1
Washington.....	66 512	4 866 692	1 760	39	268	268	—	296	1 157	810
Adams.....	1 922	13 603	30	1	5	5	—	5	19	16
Asotin.....	635	17 605	10	1	2	2	—	2	5	4
Benton.....	1 715	112 560	49	1	5	5	—	6	37	17
Chelan.....	2 915	52 250	49	1	5	5	—	7	36	20
Clallam.....	1 753	56 464	33	1	3	3	—	5	24	13

See footnotes at end of table.

80 COUNTY AREAS

GOVERNMENTS—GOVERNMENT ORGANIZATION

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Washington—Con.											
Clark	627	238 053	42	1	7	7	—	9	25	19	—
Columbia	864	4 024	12	1	2	2	—	2	7	4	—
Cowlitz	1 139	82 119	34	1	5	5	—	6	22	14	—
Douglas	1 817	26 205	32	1	5	5	—	6	20	11	—
Ferry	2 200	6 295	17	1	1	1	—	5	10	8	—
Franklin	1 243	37 473	24	1	4	4	—	4	15	7	—
Garfield	706	2 248	6	1	1	1	—	1	3	2	—
Grant	2 660	54 758	72	1	14	14	—	10	47	33	—
Grays Harbor	1 918	64 175	54	1	9	9	—	13	31	19	—
Island	212	60 195	48	1	3	3	—	3	41	27	—
Jefferson	1 805	20 146	27	1	1	1	—	5	20	17	—
King	2 128	1 507 319	140	1	30	30	—	19	90	73	—
Kitsap	393	189 731	56	1	4	4	—	5	46	39	—
Kittitas	2 308	26 725	33	1	5	5	—	6	21	16	—
Klickitat	1 880	16 616	37	1	3	3	—	10	23	19	—
Lewis	2 409	59 358	61	1	9	9	—	14	37	33	—
Lincoln	2 310	8 864	32	1	8	8	—	8	15	12	—
Mason	961	38 341	40	1	1	1	—	7	31	23	—
Okanogan	5 281	33 350	55	1	13	13	—	8	33	18	—
Pacific	908	18 882	33	1	4	4	—	6	22	17	—
Pend Oreille	1 400	8 915	25	1	5	5	—	3	16	13	—
Pierce	1 675	586 203	85	1	18	18	—	15	51	34	—
San Juan	179	10 035	25	1	1	1	—	4	19	18	—
Skagit	1 735	79 555	75	1	8	8	—	7	59	32	—
Skamania	1 672	8 289	19	1	2	2	—	4	12	10	—
Snohomish	2 098	465 642	93	1	19	19	—	14	59	44	—
Spokane	1 762	361 364	69	1	11	11	—	14	43	33	—
Stevens	2 470	30 948	33	1	6	6	—	12	14	8	—
Thurston	727	161 238	45	1	7	7	—	8	29	22	—
Wahkiakum	261	3 327	17	1	1	1	—	1	14	8	—
Walla Walla	1 261	48 439	49	1	4	4	—	7	37	21	—
Whatcom	2 125	127 780	67	1	7	7	—	7	52	43	—
Whitman	2 151	38 775	63	1	16	16	—	13	33	26	—
Yakima	4 287	188 823	69	1	14	14	—	15	39	17	—
West Virginia	24 124	1 793 477	691	55	231	231	—	55	350	2	—
Barbour	343	15 699	10	1	3	3	—	1	5	—	—
Berkeley	322	59 253	12	1	2	2	—	1	8	—	—
Boone	503	25 870	13	1	4	4	—	1	7	—	—
Braxton	513	12 998	10	1	4	4	—	1	4	—	—
Brooke	90	26 992	12	1	4	4	—	1	6	—	—
Cabell	282	96 827	17	1	3	3	—	1	12	1	—
Calhoun	280	7 885	6	1	1	1	—	1	3	—	—
Clay	346	9 983	5	1	1	1	—	1	2	—	—
Doddridge	321	6 994	4	1	1	1	—	1	1	—	—
Fayette	667	47 952	26	1	10	10	—	1	14	—	—
Gilmer	340	7 669	4	1	2	2	—	1	—	—	—
Grant	480	10 428	9	1	2	2	—	1	5	—	—
Greenbrier	1 025	34 693	15	1	8	8	—	1	5	—	—
Hampshire	644	16 498	8	1	2	2	—	1	4	—	—
Hancock	85	35 233	12	1	3	3	—	1	7	—	—
Hardy	585	10 977	5	1	2	2	—	1	1	—	—
Harrison	417	69 371	29	1	10	10	—	1	17	—	—
Jackson	464	25 938	10	1	2	2	—	1	6	—	—
Jefferson	209	35 926	10	1	5	5	—	1	3	—	—
Kanawha	901	207 619	45	1	14	14	—	1	29	—	—
Lewis	389	17 223	8	1	2	2	—	1	4	1	—
Lincoln	439	21 382	12	1	2	2	—	1	8	—	—
Logan	456	43 032	10	1	5	5	—	1	3	—	—
McDowell	535	35 233	15	1	10	10	—	1	3	—	—
Marion	312	57 249	28	1	9	9	—	1	17	—	—
Marshall	305	37 356	18	1	5	5	—	1	11	—	—
Mason	433	25 178	13	1	6	6	—	1	5	—	—
Mercer	420	64 980	18	1	6	6	—	1	10	—	—
Mineral	329	26 697	14	1	5	5	—	1	7	—	—
Mingo	424	33 739	15	1	5	5	—	1	8	—	—
Monongalia	363	75 509	23	1	6	6	—	1	15	—	—
Monroe	473	12 406	7	1	2	2	—	1	3	—	—
Morgan	230	12 128	6	1	2	2	—	1	2	—	—
Nicholas	650	26 775	12	1	2	2	—	1	8	—	—
Ohio	106	50 871	11	1	6	6	—	1	3	—	—
Pendleton	698	8 054	4	1	1	1	—	1	1	—	—
Pleasants	131	7 546	5	1	2	2	—	1	1	—	—
Pocahontas	942	9 008	7	1	3	3	—	1	2	—	—
Preston	651	29 037	17	1	10	10	—	1	5	—	—
Putnam	346	42 835	14	1	6	6	—	1	6	—	—
Raleigh	608	76 819	18	1	5	5	—	1	11	—	—
Randolph	1 040	27 803	17	1	7	7	—	1	8	—	—
Ritchie	454	10 233	10	1	6	6	—	1	2	—	—
Roane	484	15 120	9	1	2	2	—	1	5	—	—
Summers	353	14 204	7	1	1	1	—	1	4	—	—

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
West Virginia—Con.											
Taylor	174	15 144	11	1	2	2	—	1	7	—	—
Tucker	421	7 728	9	1	5	5	—	1	2	—	—
Tyler	258	9 796	8	1	3	3	—	1	3	—	—
Upshur	355	22 867	9	1	1	1	—	1	6	—	—
Wayne	508	41 636	12	1	4	4	—	1	6	—	—
Webster	556	10 729	9	1	3	3	—	1	4	—	—
Wetzel	359	19 258	13	1	6	6	—	1	5	—	—
Wirt	235	5 192	4	1	1	1	—	1	1	—	—
Wood	368	86 915	15	1	4	4	—	1	9	—	—
Wyoming	502	28 990	21	1	3	3	—	1	16	—	—
Wisconsin	54 424	4 891 769	2 738	72	1 849	583	1 266	440	377	122	6
Adams	648	15 682	25	1	19	2	17	1	4	1	—
Ashland	1 048	16 307	24	1	16	3	13	4	3	—	—
Barron	865	40 750	52	1	35	10	25	7	9	3	—
Bayfield	1 462	14 008	38	1	28	3	25	4	5	1	—
Brown	524	194 594	40	1	24	8	16	9	6	1	1
Buffalo	699	13 584	31	1	23	6	17	4	3	—	—
Burnett	818	13 084	33	1	24	3	21	3	5	1	—
Calumet	326	34 291	27	1	16	7	9	5	5	2	1
Chippewa	1 017	52 360	42	1	30	7	23	7	4	1	—
Clark	1 218	31 647	58	1	44	11	33	8	5	—	—
Columbia	771	45 088	51	1	34	13	21	10	6	1	—
Crawford	566	15 940	29	1	21	10	11	4	3	1	—
Dane	1 205	367 085	87	1	59	25	34	17	10	2	—
Dodge	887	76 559	56	1	41	17	24	9	5	1	—
Door	492	25 690	29	1	19	5	14	5	4	3	—
Douglas	1 305	41 758	28	1	22	6	16	3	2	—	—
Dunn	853	35 909	37	1	30	8	22	4	2	—	—
Eau Claire	638	85 183	30	1	18	5	13	5	6	4	—
Florence	486	4 590	11	1	8	—	8	1	1	—	—
Fond Du Lac	725	90 083	46	1	32	11	21	8	5	1	—
Forest	1 011	8 776	24	1	15	1	14	3	5	3	—
Grant	1 144	49 264	74	1	52	19	33	12	9	—	—
Green	583	30 339	33	1	23	7	16	6	3	—	—
Green Lake	357	18 651	24	1	16	6	10	4	3	—	—
Iowa	760	20 150	32	1	25	11	14	5	1	—	—
Iron	751	6 153	16	1	12	2	10	2	1	—	—
Jackson	998	16 588	32	1	27	6	21	3	1	—	—
Jefferson	562	67 783	35	1	24	8	16	7	6	1	—
Juneau	774	21 650	37	1	28	9	19	5	3	1	—
Kenosha	273	128 181	38	1	12	5	7	14	11	7	—
Kewaunee	343	18 878	20	1	14	4	10	3	2	—	—
La Crosse	457	97 904	29	1	18	6	12	6	4	2	—
Lafayette	634	16 076	35	1	26	8	18	7	1	—	—
Langlade	873	19 505	29	1	19	2	17	3	6	2	—
Lincoln	886	26 993	25	1	18	2	16	2	4	2	—
Manitowoc	594	80 421	46	1	30	12	18	6	9	1	1
Marathon	1 559	115 400	71	1	56	14	42	8	6	3	—
Marinette	1 395	40 548	39	1	25	7	18	8	5	2	—
Marquette	454	12 321	28	1	19	5	14	2	6	6	—
Menominee	359	3 890	4	1	1	—	1	1	1	—	—
Milwaukee	241	959 275	43	1	19	19	—	18	5	1	—
Monroe	904	36 633	44	1	34	10	24	4	5	1	—
Oconto	1 002	30 226	39	1	28	5	23	5	5	2	—
Oneida	1 130	31 679	34	1	21	1	20	6	6	2	—
Outagamie	642	140 510	48	1	31	11	20	8	8	1	—
Ozaukee	235	72 831	23	1	14	8	6	5	3	—	1
Pepin	231	7 107	16	1	11	3	8	3	1	—	—
Pierce	576	32 765	34	1	25	8	17	6	2	—	—
Polk	919	34 773	62	1	35	11	24	8	18	10	—
Portage	810	61 405	35	1	27	10	17	4	3	—	—
Price	1 256	15 600	28	1	22	5	17	3	2	—	—
Racine	334	175 034	42	1	18	9	9	12	11	3	1
Richland	585	17 521	28	1	22	6	16	2	3	—	—
Rock	724	139 510	45	1	28	8	20	9	7	—	—
Rusk	913	15 079	42	1	33	9	24	4	4	1	—
St Croix	723	50 251	48	1	33	12	21	6	8	—	—
Sauk	838	46 975	48	1	37	15	22	5	5	2	—
Sawyer	1 255	14 181	26	1	21	5	16	2	2	—	—
Shawano	897	37 157	51	1	36	11	25	5	9	2	—
Sheboygan	515	103 877	45	1	28	13	15	10	6	1	—
Taylor	975	18 901	36	1	27	5	22	3	5	1	—
Trempealeau	736	25 263	41	1	26	11	15	7	7	3	—
Vernon	808	25 617	42	1	32	11	21	6	3	—	—
Vilas	867	17 707	26	1	15	1	14	4	6	5	—
Walworth	556	75 000	54	1	27	11	16	15	11	6	1

See footnotes at end of table.

Table 28. Local Governments and Public School Systems in Individual County Areas: 1992—Con.

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

Geographic area	Land area, 1990 (square miles)	Population, 1990 ¹	Total governments ²	General purpose governments			Special purpose governments			Exhibit: Dependent public school systems ³	
				County	Subcounty		School district	Special district			
					Total	Municipal		Town or township	Total		With property taxing power
Wisconsin—Con.											
Washburn	815	13 772	36	1	25	4	21	4	6	1	—
Washington	431	95 328	39	1	20	7	13	9	9	3	—
Waukesha	554	304 715	69	1	37	24	13	20	11	9	—
Waupaca	754	46 104	48	1	34	12	22	7	6	3	—
Waushara	628	19 385	42	1	25	7	18	3	13	11	—
Winnebago	449	140 320	30	1	21	5	16	5	3	—	—
Wood	801	73 605	46	1	34	12	22	7	4	1	—
Wyoming	96 988	453 588	549	23	97	97	—	56	373	173	—
Albany	4 268	30 797	16	1	2	2	—	1	12	4	—
Big Horn	3 139	10 525	54	1	9	9	—	4	40	18	—
Campbell	4 796	29 370	27	1	2	2	—	1	23	16	—
Carbon	7 878	16 659	30	1	10	10	—	2	17	5	—
Converse	4 271	11 128	15	1	4	4	—	2	8	3	—
Crook	2 856	5 294	10	1	4	4	—	1	4	1	—
Fremont	9 181	33 662	35	1	6	6	—	10	18	8	—
Goshen	2 186	12 373	35	1	5	5	—	2	27	15	—
Hot Springs	2 005	4 809	13	1	3	3	—	1	8	4	—
Johnson	4 166	6 145	11	1	2	2	—	1	7	2	—
Laramie	2 684	73 142	22	1	4	4	—	3	14	12	—
Lincoln	4 070	12 625	40	1	8	8	—	2	29	17	—
Natrona	5 347	61 226	43	1	6	6	—	2	34	9	—
Niobrara	2 685	2 499	11	1	3	3	—	1	6	1	—
Park	6 936	23 178	29	1	3	3	—	4	21	8	—
Platte	2 023	8 145	15	1	5	5	—	2	7	1	—
Sheridan	2 532	23 562	26	1	4	4	—	4	17	10	—
Sublette	4 871	4 843	19	1	3	3	—	2	13	4	—
Sweetwater	10 352	38 823	27	1	6	6	—	3	17	8	—
Teton	4 012	11 172	16	1	1	1	—	1	13	8	—
Uinta	2 085	18 705	14	1	3	3	—	3	7	2	—
Washakie	2 243	8 388	27	1	2	2	—	2	22	11	—
Weston	2 402	6 518	14	1	2	2	—	2	9	6	—

¹April 1, 1990 population.

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 a State, county, municipal, or township government and not included in totals.

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

⁵Does not include the land area and the population of Kalawao County (14 square miles and 130 inhabitants). Kalawao County had no local governments as of January 1992.

⁶Does not include the land area of the Montana portion of Yellowstone National Park (245 square miles and 52 inhabitants). The Montana portion of Yellowstone National Park is a county area equivalent which had no local governments as of January 1992.

⁷Includes the land area and the population of all 5 county areas comprising the City of New York—Bronx County (42 square miles and 1,203,789 inhabitants), Kings County (70 square miles and 2,300,664 inhabitants), New York County (22 square miles and 1,487,536 inhabitants), Queens County (108 square miles and 1,951,598 inhabitants), and Richmond County (59 square miles and 378,977 inhabitants).

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 1992.

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 1992 Census of Governments covered general and special session laws pertaining to governmental structure that were passed by State legislatures between 1987 and 1992. The existing State descriptions were revised as necessary and then sent to political scientists or public officials in each State for their review. The individuals who reviewed this material are listed in appendix D.

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 from the preceding tables.

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 within the area of a governmentally active town or township.

For township governments (including town governments 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 26th among the States in number of local governments, with 1,121 as of January 1992.

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 (438)

Municipal Governments (438)

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 (129)

School District Governments (129)

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 January 1, 1992. Alabama school districts may, with prior approval of the voters, levy school taxes.

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 (487)

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 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, 5 State senators, and 4 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 one 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 January 1992.

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 and the Elk River Development Authority were not reported in operation as of January 1992.

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.

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 or town or in an 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 multicounty 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 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 January 1992.

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.

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.

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 Authorities and 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, State director of finance, and 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:

State¹

Alabama Agricultural Development Authority
 Alabama Agricultural Markets and Coliseum Corporation
 Alabama Building Renovation Finance Authority
 Alabama Commission of Higher Education
 Alabama Corrections Institution Finance Authority
 Alabama Educational Television Commission
 Alabama Highway Finance Corporation
 Alabama Industrial Access Road and Bridge Corporation
 Alabama Judicial Building Authority
 Alabama Mental Health Finance Authority
 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 Water Improvement Commission (now part of the Department of Environmental Management)
 Alabama Water System Assistance Authority
 Ameraport Offshore Harbor and Terminal Commission
 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
 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

Municipal²

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)

¹Authorizing legislation for the Alabama Mental Health Building Corporation was repealed in 1988. The successor agency is the Alabama Mental Health Finance Authority. The Alabama Toll Road, Bridge, and Tunnel Authority was reported inactive as of January 1992. The Alabama Higher Education Loan Corporation was also reported inactive as of January 1992.

²The Municipal Electric Authority, listed in the 1987 Census of Governments as a municipal government agency, is now counted as a special district government.

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—19 51 law (except in Anniston and Birmingham)
Oakman Economic and Industrial Development Authority
Park assessment districts (cities of 300,000 population or more)
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

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 174 as of January 1992.

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 three consolidated city-borough governments in Alaska—Anchorage, Juneau, and Sitka. These three 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. Since January 1987, the following new boroughs have been created:

- Aleutians East Borough (effective October 23, 1987; formed from part of Aleutian Islands Census Area)³
- Denali Borough (effective December 7, 1990; formed from part of Yukon-Koyukuk Census Area)
- Lake and Peninsula Borough (effective April 24, 1989; formed from part of Dillingham Census Area)

For purposes of population statistics, Alaska is divided into 26 “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. The boundaries for each of these 11 census areas conform, where feasible, to the boundaries of the Alaska Native Regional Corporations established under the Alaska Native Claims Settlement Act, a 1971 Federal law. These 11 census areas are not counted as governments.

The Alaska Native Regional Corporations, the native associations, and the Alaska Native Village Corporations are similar to the “self-governing” arrangements for Indian tribes, and are not counted as governments for census purposes. Alaska Native Regional Corporations, established under the Alaska Native Claims Settlement Act, are regional entities consisting of a group of Alaska Native

³Subsequently, Aleutian Islands Census Area has been renamed Aleutians West Census Area. .

Village Corporations. The boundaries of the Alaska Native Regional Corporations approximate the areas covered by the operations of existing native associations formed under prior law.

SUBBOROUGH GENERAL PURPOSE GOVERNMENTS (148)

Municipal Governments (148)

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. Those cities located outside the boundaries of organized boroughs have powers of property assessment, tax collection, planning, and zoning in addition to 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 who 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 (54)

School District Governments (0)

Alaska has no independent school district governments.

Dependent Public School Systems (54)

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

- Systems dependent on borough governments (11): 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 (21):
Regional educational attendance area boards.

The 11 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 21 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. 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 January 1992.

SPECIAL DISTRICT GOVERNMENTS (14)

Alaska statutes authorize the creation of special 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 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 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).

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 five directors, two of whom are appointed by the Governor, plus the commissioner of revenue, the commissioner of commerce and economic development, and the head of the principal department of the executive branch, 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 finance and lease industrial facilities. The authority board consists of the commissioner of commerce and economic development, the head of a principal department in the executive branch (appointed by the Governor), 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 and may issue revenue bonds.

Alaska State Building Authority (State). This authority, formerly the Alaska State Housing Authority, was established within the State department of commerce. It is administered by a board consisting of the commissioner of commerce and economic development and four members appointed by the Governor. The authority may impose rentals and charges, accept grants, and issue revenue bonds.

Soil Conservation District of Alaska and soil conservation subdistricts (State). The Soil Conservation District of Alaska was created by act of the legislature to provide for soil conservation. It is governed by the five-member Alaska Soil Conservation Board, which is appointed by the Governor with the consent of the legislature. It may receive State and Federal appropriations and grants. Soil conservation subdistricts are created by the Soil Conservation District of Alaska on petition of land occupiers, after public hearing. A board of five elected supervisors governs each subdistrict. The Soil Conservation District of Alaska may delegate such powers to the subdistricts as are necessary.

Other examples include:

Health units and districts
Regional resource development authorities
Service areas in the unorganized borough

State

Alaska Amateur Sports Authority
Alaska Capital City Development Corporation
Alaska Gas Pipeline Financing Authority
Alaska Medical Facility Authority
Alaska Municipal Bond Bank Authority
Alaska Energy Authority (formerly Alaska Power Authority)
Alaska Railroad Corporation
Alaska Resources Corporation
Alaska Student Loan Corporation
Grazing districts

Borough

Historical districts
Service areas

Municipal

Historical districts

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

ARIZONA

Arizona ranks 38th among the States in number of local governments, with 590 as of January 1992.

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 (86)

Municipal Governments (86)

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 (240)

School District Governments (228)

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 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.

“Single high school districts” and “joint high school districts” are not counted as separate governments for census purposes, but are classified as dependent agencies of common school districts. No single high school districts or joint high school districts were reported in operation as of January 1992.

Dependent Public School Systems (12)

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

- Systems dependent on county governments (12):
 - County accommodation schools
 - County special education cooperatives

The county accommodation schools, which provide education in sparsely populated areas, are directly under the supervision of the county superintendent of schools. They are not counted as separate governments. In January 1992, 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 January 1992, five of these cooperatives were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (261)

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 Augmentation Authority

This authority was authorized by 1990 legislation upon a majority vote of the governing bodies of a majority of the counties to be served, of the most populous city to be served, and of irrigation districts to be served that encompass more than 1,000 acres. 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 and after 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 January 1992 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, after 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 January 1992.

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.

Drainage Districts

Drainage districts are established upon petition of landowners to the county board of supervisors after 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 and after hearing and referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes and charge rates, tolls, and fees. 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 county board of supervisors, after public hearing and voter approval. 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 Control Districts—1921 Law

These districts are created to provide for flood control on petition of landowners to the county board of supervisors, followed by hearing and referendum. An elected board of supervisors 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 are governed by the county board of supervisors, are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Health Service Districts

These districts to provide health clinics and related facilities are established by petition to the county board of supervisors after 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. No districts of this type were reported in operation as of January 1992.

Hospital Districts

After petition by voters, public hearing, referendum, 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, fix charges, and, after voter approval, 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.

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 ad valorem taxes and special assessments, and may fix 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 districts governed by the county or city governing body ex officio are not counted as separate governments. See "Subordinate Agencies and Areas," below.

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.

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. The 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 and after 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. No power districts were reported in operation as of January 1992.

Recreation Center Districts

Districts to provide recreation and library facilities in areas within a national park may be created by petition to the county board of supervisors, after voter approval. A board of directors appointed by the county board of supervisors governs each district. The districts may levy sales and use taxes. No districts of this type were reported in operation as of January 1992.

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, after a public hearing. An elected board of directors governs each district. The districts may 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 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 State water commission on petition of three or more counties, or on petition of voters, and after 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 was 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, after 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:

State⁴

- Arizona Coliseum and Exposition Center Board
- Arizona Health Facilities Authority
- Arizona Industrial Commission
- Commission on the Arizona Environment
- 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—1978 law
- County jail districts
- County library districts
- County sports authorities
- County television improvement districts
- Domestic water improvement districts
- Improvement districts (county)
 - Irrigation districts governed by county supervisors
 - 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)
- Irrigation districts governed by city council
- Lake Havasu Sanitary District (governed by city council)
- Municipal property corporations
- Phoenix Civic Improvement Corporation
- Phoenix Civic Plaza Building Corporation
- Pollution control corporations (municipal)
- Tucson Community Center Authority

Joint County-Municipal

- Water-oriented development districts

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.

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.

⁴The Arizona Housing Finance Review Board was terminated in 1988.

ARKANSAS

Arkansas ranks 22nd among the States in number of local governments, with 1,446 as of January 1992.

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 10 Arkansas counties is divided into 2 districts for judicial and various administrative purposes and maintains offices in 2 county seats.⁶ However, the two districts of each respective county are governed by the same set of county officials.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (489)

Municipal Governments (489)

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

- First class cities—2,500 inhabitants or more
- 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 (321)

School District Governments (321)

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.

⁶These 10 counties are as follows: Arkansas, Carroll, Clay, Craighead, Franklin, Logan, Mississippi, Prairie, Sebastian, and Yell.

Dependent Public School Systems (0)

Arkansas has no dependent public school systems.

Other Educational Activities

The educational services cooperatives in Arkansas provide curriculum development assistance, educational materials, and 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. 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 January 1992, 23 educational services cooperatives (including migrant education cooperatives) were reported in operation.

Arkansas law also authorizes the establishment of model rural school consortiums by agreement between two or more contiguous school districts. The composition of the consortium board is specified in the agreement creating the consortium. Consortium funds come from the State and from participating school districts. For census purposes, model rural school consortiums are classified as joint activities of the participating school districts, and are not counted as separate governments.

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

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

SPECIAL DISTRICT GOVERNMENTS (561)

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

Bridge Improvement Districts

Bridge improvement districts are established by the county court on petition of landowners followed by a public hearing. The district board of commissioners is appointed by the county court. The board may levy assessments and issue bonds. No bridge improvement districts were reported in operation as of January 1992.

Cemetery Improvement Districts

Cemetery improvement districts are established on petition of landowners to the county court. The district board of commissioners is appointed by the county court. The districts may levy benefit assessments. No cemetery improvement districts were reported in operation as of January 1992.

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 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.

Fencing Districts

Districts for the purpose of constructing and maintaining fences are created by the county court upon petition of landowners. A board of commissioners governs each district; it is initially appointed by the county court, but thereafter, vacancies are filled by the remaining members of the board. Fencing districts may levy assessments and issue bonds and notes. No fencing districts were reported in operation as of January 1992.

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.

Highway Right-of-Way Districts

These districts are established by the county court or the county judge on petition of landowners, after a public hearing. A board of commissioners appointed by the county court governs each district. The board may levy benefit assessments and issue bonds. No highway right-of-way districts were reported in operation as of January 1992.

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.

Interstate Bridge Districts

Interstate bridge districts are established by the circuit court on petition of property owners, after a public hearing. A certificate of need from the State highway commission is also required. The district board of commissioners is appointed by the circuit court. The districts may levy benefit assessments, fix tolls, and issue bonds. No interstate bridge districts were reported in operation as of January 1992.

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 Districts

Levee 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.

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. No metropolitan port authorities were reported in operation as of January 1992.

Mosquito Abatement Districts

These districts may be established by the county court on its own motion or on petition of voters, and after voter approval. A mosquito abatement commission appointed by the county court governs each district. The districts may levy ad valorem taxes and issue bonds. No mosquito abatement districts were reported in operation as of January 1992.

Municipal Improvement Districts and Consolidated Municipal Utility 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 municipal utility 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. 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.

Regional Solid Waste Management Districts—1991 Law

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.

Road and Street 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.

Sanitary Agricultural Improvement Districts

Authorized by special acts for the purpose of clearing land, sanitary agricultural improvement districts are established after petition to the county court by the owners of not less than 2,000 acres of land, after a public hearing. The district board of commissioners is appointed by the county court. The board may levy assessments and issue bonds. No sanitary agricultural improvement districts were reported in operation as of January 1992.

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.

White River Navigation District

This district was authorized by a 1963 special act to acquire and construct port and terminal facilities along the White River and its tributaries within Arkansas. Members of the district commission must be residents of counties adjacent to the White River, and are appointed by the Governor with the consent of the senate. The district may set charges and fees, assess benefits, and issue bonds. Although authorizing legislation for this district has never been repealed, it has never been reported in operation.

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.

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:

State⁷

Arkansas Economic Development Commission
 Arkansas Hospital Equipment Finance Authority
 Arkansas Industrial Development Commission
 (including Arkansas Energy Office)
 Arkansas Justice Building Commission
 Arkansas Museum and Cultural Commission
 Arkansas Natural and Cultural Resources Council
 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

⁷The Arkansas Agricultural Agency was abolished in 1987.

Arkansas Turnpike Authority
 Economic development districts

County⁸

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

Municipal⁹

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
 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.

⁸Authorizing legislation for county highway districts was repealed in 1987.

⁹The Central Arkansas Transit System, serving Little Rock, was reorganized as the Central Arkansas Transit Authority in 1989-1990. The Central Arkansas Transit Authority is counted as a special district government for census purposes.

CALIFORNIA

California ranks 4th among the States in number of local governments, with 4,392 as of January 1992.

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. Because San Francisco operates primarily as a city, it is counted as a municipal government, rather than as a county government, for census purposes. The county governing body is called the board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (460)

Municipal Governments (460)

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 (1,132)

School District Governments (1,078)

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

Elementary school districts:

- City district—embracing 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 contiguous regular districts
- Joint district—intercounty
- 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, which 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 in general are governed by elected boards of education or trustees, although the districts serving charter cities may have appointed boards if the charter so specifies. However, only one school district has an appointed board; 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. However, school district and community college district tax levies are subject to constitutional tax limitations, except for taxes levied to pay principal and interest on bonds issued before June 1978. Bond issues for school district and community college district purposes are subject to the approval of the voters.

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.

Dependent Public School Systems (54)

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

- Systems dependent on county governments (54):
County special service schools

Many California counties operate special service schools, to provide education for handicapped, mentally retarded, and other persons with special needs. Such schools are administered by the county superintendent. They are not counted as separate governments. In a number of counties, such services are provided through itinerant teachers or special classes in the regular schools, rather than through separate special schools. As of January 1992, 54 California counties were operating such services.

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

Other Educational Activities

Regional occupational programs, which provide vocational and technical education, 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. They are not counted as separate governments.

As of January 1992, there were 73 regional occupational programs reported in operation. Of this number, 34 were established by individual counties, and are classified as dependent activities of the county government. One was established by the city and county of San Francisco, and is classified as a dependent activity of the city government. Four were established by individual school districts, and are classified as dependent activities of the establishing school district. The 6 regional occupational programs created by agreement between 2 or more counties and the 28 regional occupational programs created by agreement between 2 or more school districts are classified as joint educational service districts of the creating governments.

SPECIAL DISTRICT GOVERNMENTS (2,797)

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 principal and interest on 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. Whenever such 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 to be performed by such agencies, and the powers granted to such 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 to provide air pollution control services. Such 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 mayors 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, the South Coast Air Quality Management District, and the Northern Sierra 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 to provide and maintain airports 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 the approval of the voters. 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, highway, library, mosquito abatement, parks and recreation, police protection, sewer, street lighting, underground utility lines, and water services, or any combinations thereof, are authorized under general law and established by the county board of supervisors, on petition of residents, after hearing and referendum. An elected board of directors governs each district. The districts may levy taxes, issue bonds with the approval of the voters, fix rates and charges, and accept contributions.

Similar provisions apply to the Rossmoor Special Community Services Districts in Contra Costa County, which were 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 authority governing body consists of members appointed by the county board of supervisors and by the cities in the county. The authorities may levy a sales tax after voter approval.

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 authorities (general law with specific application to San Francisco Bay Area)
- Fresno County Transportation Authority
- Local transportation authorities (general law)
- Los Angeles County Transportation Commission

Similar provisions apply to each of these entities. Each is created by county resolution after referendum to plan and coordinate transit services within the area they serve. The commissions 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. The Fresno County Transportation Authority was not reported in operation as of January 1992.

County transportation commissions in other California counties do not have any tax-levying power and 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, and may issue bonds with voter approval. The Knights Landing Ridge Drainage District and the Colusa Basin Drainage District were established by special acts 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, 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 are also created by the county supervisors. A board of elected trustees governs each district. Stormwater 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

General laws provide for the establishment of three types of districts to provide fire protection, ambulance, and rescue services:

- Fire protection districts
- Local fire protection districts
- Multicounty fire districts

Fire protection districts authorized under a 1987 law are established by the county board of supervisors on their own initiative or on petition of voters, after public hearing and referendum. 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.

Fire districts organized under the 1961 law, local fire protection districts, and multicounty fire districts were similarly constituted under earlier laws. These laws have been repealed, but existing districts may continue to operate under their provisions, or may reorganize under the 1987 law.

Flood Control 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 each have an elected board; levee districts under the 1959 law each have an elected board 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
- Brannan-Andrus Levee Maintenance District
- City of Marysville Levee District
- Fresno Metropolitan Flood Control District
- Lassen-Modoc County Flood Control and Water District
- Levee District Number One of Sutter County
- Lower San Joaquin Levee District
- Sacramento Area Flood Control District
- 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 is made up of supervisors of the two counties served. All of the districts may levy taxes, and most may also 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.

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.

Geologic Hazard Abatement Districts

Districts to control land-movement hazards resulting from landslides, subsidence, erosion, or earthquakes 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

The following groundwater management agencies have been established by special acts:

- Fox Canyon Groundwater Management Agency
- Honey Lake Valley Groundwater Basin District
- Mono County Tri-Valley Groundwater Management District
- Sierra Valley Groundwater Management District

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
- Joint 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, and may levy taxes and fix and collect tolls and charges. The Golden Gate Bridge, Highway, and Transportation District, established under this law, provides transit and ferry services in addition to operating the Golden Gate Bridge and its approaches.

Joint highway districts are created by joint resolution of the boards of supervisors of two or more counties. A board of directors, consisting of one member of the board of supervisors of each participating county, governs each district. The districts may issue bonds with the approval of the voters, levy taxes and special assessments, and accept contributions. No joint highway districts were reported in operation as of January 1992.

Separation of grade districts to provide overpasses, tunnels, and underpasses, 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, on approval of the voters, and may levy taxes.

Hospital Districts

Hospital districts to provide hospital and health care facilities 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, and accept loans or 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 the approval of the voters, 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, to maintain public libraries. An elected board of trustees governs each district. The districts may issue bonds on approval of the voters, levy taxes, and accept donations. Districts in unincorporated towns and villages may also establish and operate museums.

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

Local Health Districts

Authorizing legislation for these districts has been repealed. There were no districts still operating under this law as of January 1992.

Los Angeles County Transportation Commission

This commission is now listed under the heading, "County Transportation Authorities and Commissions," above.

Memorial Districts

These districts, to provide and maintain memorial halls, buildings, or meeting places for veterans, 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)

The following districts were established by special act:

- Bethel Island Municipal Improvement District
- Embarcadero Municipal Improvement District
- Guadalupe Valley Municipal Improvement District
- Montalvo Municipal Improvement District
- Solvang Municipal Improvement District

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 the approval of the voters. The Solvang Municipal Improvement District was not reported in operation as of January 1992.

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.

Municipal Tunnel Authorities

Authorities may be established to build and operate tunnels by the board of county supervisors, on petition of the legislative bodies of two or more cities to be included in the authority or on petition of the voters, and after referendum. A board of directors consisting of the mayor or a council member from each city, one member appointed by the chief executive of each city, and, in addition, one selected by a majority vote of the representatives from the cities, governs each authority. The authorities may issue bonds on approval of the voters and may fix rates and tolls. No municipal tunnel authorities were reported in operation as of January 1992.

North Coast Railroad Authority

This authority was established by 1989 legislation to provide for continuation of rail freight service in Mendocino and Humboldt Counties. A board of directors, consisting of two appointed by the board of supervisors of each county served, plus the State director of transportation ex officio, governs the authority. The authority may fix rents, and may issue revenue bonds.

Pest Control Districts

General laws provide for the establishment of three 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

Each of these types of districts may be created by the county 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.

A 1935 law also authorizes horticultural protection districts. However, no horticultural protection districts were reported in operation as of January 1992.

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.

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, but under special legislation, the Santa Cruz 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 and fix charges, and may issue bonds upon approval of the voters.

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.

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 on approval of the voters. Reclamation districts established by special acts have provisions similar to districts established under general law. A few districts organized under this law are named “swamp land districts.”

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 by city or county governing bodies, either on their own initiative or on petition of voters, after public hearing and referendum. 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 to provide open space preservation and recreational facilities, but with similar provisions for each. A board consisting of representatives of local governments in the area served in the area served governs each conservancy. Both conservancies may fix fees and charges, and issue bonds. The Santa Monica Mountains Conservancy may also levy ad valorem taxes. Neither conservancy was reported in operation as of January 1992.

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 may 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, to provide fire protection, mosquito abatement, parking facilities, police protection, recreation, refuse collection, sewerage, streets, and water supply in unincorporated resort areas, are established by the county board of supervisors on petition of landowners, 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 to provide soil and water conservation services are established by the board of county supervisors, on petition of landowners and after hearing and referendum. An elected board of directors governs each district. The districts may levy taxes. Similar provisions apply to the Tahoe Resources Conservation District, which was established by special act.

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 on 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.

The Los Angeles County sanitation districts are counted as a single special district government for census purposes, as are those in Orange County. In each of these two counties, the districts are governed by boards composed of city and county officials. The districts may levy taxes and issue bonds. 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.

In addition, 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.

Santa Clara County Traffic Authority

This authority is now listed under the heading, "County Traffic Authorities," above.

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.

Transit Districts

The following districts were authorized by special acts or by general laws with specific application to provide transit service, subject to referendum:

- Alameda-Contra Costa Transit District (formed under 1955 general law with special application)
- Fresno Metropolitan Transit District
- Golden Empire Transit District (serves the Bakersfield area)
- Marin County Transit District
- North San Diego County Transportation Development Board

- Orange County Transit District
- Peninsula Rail Transit District
- Sacramento Regional Transit District
- San Diego County Transit District
- San Diego Metropolitan Transportation Development Board
- San Francisco Bay Area Rapid Transit District
- San Mateo County Transit District
- Santa Barbara Metropolitan Transit District
- Santa Cruz Metropolitan Transit District
- Southern California Rapid Transit District
- Stockton Metropolitan Transit District
- Tahoe Transportation District

Most of these districts are governed by boards of directors appointed by the governing bodies of the cities and counties in the district, but the Alameda-Contra Costa, Fresno, San Diego, and San Francisco Bay Area 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.

All except the two transportation development boards in San Diego County, the Peninsula Rail Transit District, and the Tahoe Transportation District may levy ad valorem taxes. The Marin County, Orange County, Sacramento Regional, San Francisco Bay Area, San Mateo County, and Santa Cruz Metropolitan districts may also levy retail sales taxes. Most of the districts may issue revenue bonds without voter approval and general obligation bonds with voter approval. The Marin County Transit District levies taxes for the support of transit service operated by the Golden Gate Bridge Highway and Transportation District. The San Diego County Transit District, the Fresno Metropolitan Transit District, and the Peninsula Rail Transit District were not reported in operation as of January 1992.

There are other local agencies involved in transportation planning and operations that are not listed here. Such agencies were established under "joint exercise of powers" agreements (see above). The South Coast Area Transit System is one example of an agency of this type.

The Santa Clara County Transit Agency is governed by the county board of supervisors, and is therefore not counted as a separate government. See "Subordinate Agencies and Areas," below.

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 the approval of the voters.

The Donner Summit Public Utility District and the Olivehurst Public Utility District were created by special acts with provisions substantially similar to those above.

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 district (water supply only)
- 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 10 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, whose boards are appointed. 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, the following districts were created by special acts to provide water for domestic use or for irrigation; some of these districts may also provide sewerage, electric power, and flood control facilities:

- Amador County Water Agency
- Antelope Valley-East Kern Water Agency
- Bighorn Mountains Water Agency
- Castaic Lake Water Agency
- Central Delta Water Agency
- Crestline-Lake Arrowhead Water Agency
- Desert Water Agency
- Kern County Water Agency
- Kings River Conservation District
- Madera Water District
- Mojave Water Agency
- Monterey Peninsula Water Management District
- North Delta Water Agency
- Orange County Water District
- Pajaro Valley Water Management Agency
- Placer County Water Agency
- San Geronio Pass Water Agency
- Santa Clara Valley Water District
- Solano County Water Agency
- South Delta Water Agency
- Yuba-Bear River Basin Authority

These agencies have elected boards, except for the Orange County and Santa Clara Valley Water Districts, which have some appointed members on their boards, and the Yuba-Bear River Basin Authority, whose directors are appointed by the participating counties. All may fix charges, levy property taxes, and issue bonds on voter approval. The Madera Water District, the Solano County Water Agency, and the Yuba-Bear River Basin Authority were not reported in operation as of January 1992. 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 AREAS

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

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.

California Education Facilities Authority (State). This authority was formed to assist private colleges and universities in financing building projects. 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, or lease facilities to the institutions, and may 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 Finance Agency (State). This agency was established to assist housing development. It is composed of the State treasurer, the director of housing and community development, and the secretary of business and transportation, plus members appointed by the Governor, the assembly speaker, and the senate rules committee. 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 School Finance Authority (State). This authority was established by 1985 legislation to finance the construction of school buildings. The authority board consists of the State treasurer, the director of the State department of finance, and the State superintendent of public instruction, who serve in an ex officio capacity. The authority may lend money, fix rentals and other charges, and issue revenue bonds.

California Student Loan Authority (State). This authority was created by act of the Legislature to finance student loans. A board consisting of the State treasurer, the State controller, and the State director of finance, serving ex officio, governs the authority. The authority may fix charges in connection with the loans it finances, and may issue revenue bonds.

California Transportation Commission (State). This commission, in addition to formulating statewide transportation plans, also directs the department of transportation in the operation of State toll highway crossings, in its capacity as the successor agency to the California Toll Bridge Authority. 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, as an alternative, 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.

County flood control and 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 districts 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 corporations 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 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:¹⁰

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

California Alternative Energy Source Finance Authority
 California Housing Partnership Corporation
 California Passenger Rail Financing Commission
 California State University and Colleges Headquarters Building Authority
 California Urban Waterfront Area Restoration Financing Authority
 Emergency Medical Services Authority
 Fish and game districts
 Forest practice districts
 Game refuge districts
 Hazardous Substance Cleanup Financing Authority
 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

County¹¹

- 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)

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.

¹¹Authorizing legislation for the Los Angeles County Toll Tunnel Authority was repealed in 1980.

- 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 (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 transportation commissions
 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
 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)

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 sewer districts (also called “improvement districts”)—1911 law

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 18th among the States in number of local governments, with 1,760 as of January 1992.

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 (266)

Municipal Governments (266)

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

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 January 1992, 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.

Dependent Public School Systems (0)

Colorado has no dependent public school systems.

Other Educational Activities

The area vocational districts in Colorado are created by 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 January 1992, 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 January 1992, 17 boards of cooperative educational services were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (1,252)

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. Some authorities of this type are named “communications authorities.”

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 was established by a 1923 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.

Hospital 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.

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 a 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, of 1921, and of 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 January 1992.

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 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 five years of the existence of the district, fix rates for services, and issue revenue and general obligation bonds after voter approval. The Denver Metropolitan Sewage Disposal 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 January 1992.

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.

Moffat Tunnel Improvement District

This district was created by a special law of 1922 to build and manage the Moffat Tunnel, a railroad and water tunnel through the Continental Divide. The Moffat 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.

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 beltways 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.

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 January 1992.

Regional Service Authorities

These authorities are established in an area encompassing at least two or more counties 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 January 1992.

Regional Transportation District (Denver)

This district was authorized by a 1969 law. It operates the transit system in Denver and surrounding counties. Since 1982, its governing body, a 15-member board of directors, is 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.

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 with 100,000 or more inhabitants. 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 January 1992.

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 17-member board of directors governs the district, with 3 members appointed by the Denver City-County Council, 1 director each appointed by the respective boards of county commissioners, 1 director from each of the counties of Adams, Arapahoe, Boulder, and Jefferson appointed by the Governor, 2 members appointed by the above members, 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 Alamosa, Conejos, Rio Grande, and Saguache, 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 1/2 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 State 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:

State¹²

Colorado Agricultural Development Authority
 Colorado Baseball Commission
 Colorado Compensation Insurance Authority
 Colorado Health Facilities Authority
 Colorado Postsecondary Educational Facilities Authority
 Colorado State Fair Authority
 Colorado Water Resources and Power Development Authority
 Geothermal management districts
 Highway districts
 Motion Picture and Television Advisory Commission
 Sheep inspection districts
 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 (listed as "regional library districts" in 1987 Census of Governments)
- 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

¹²Authorizing legislation for coal mine inspection districts was repealed in 1988.

Municipal

Building authorities (municipal)
Business improvement districts
City water boards
Denver Capital Leasing Corporation
Downtown development authorities (municipal)
Emergency telephone service authorities (municipal)
General improvement districts
Housing authorities with ex officio boards
Joint libraries (listed as “regional library districts” in
1987 Census of Governments)
Municipal energy finance authorities

Municipal improvement districts
Municipal libraries
Recreational facilities districts
Sewer districts
Special improvement districts
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 39th among the States in number of local governments, with 563 as of January 1992.

COUNTY GOVERNMENTS (0)

Effective October 1, 1960, Connecticut county government was abolished and county functions were transferred to the State government. However, the former county boundaries are 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 (178)

The 178 subcounty general purpose governments in Connecticut comprise 29 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 (29)

The term "municipality," as defined for census statistics on governments, 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 on governments. Nine boroughs (all except Naugatuck) and one city (Groton) are located within town areas where there is an active town government. 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 adjacent 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, as well as for the usual city or borough functions, and 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 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 an elected board. Fiscal needs are determined by the regional school district board and apportioned to the participating towns.

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.

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 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 (368)

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 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.

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 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 petition to the town selectmen, 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 and dispose of solid waste. 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, and issue bonds.

Municipal Electric Energy Cooperatives

These cooperatives to provide electric power are established 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 January 1992.

Putnam Special Service District

This district to finance fire protection, police protection, and street lighting was established 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 Resource Recovery Authorities

These authorities are established by concurrent ordinances of participating boroughs, cities, or towns. The number of members on the authority board, 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.

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, plus the commissioner of economic 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, plus 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, commissioner of housing, 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 board consists of 10 members appointed by the Governor plus the Commissioner of Agriculture ex officio. 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 15 directors governs the authority; 4 are appointed by the Governor, 2 each by the president pro tempore of the senate and the speaker of the house, 1 each by the minority leaders in the senate and the house, and the following officials ex officio: the commissioner of environmental protection, the secretary of the office of policy and management, the commissioner of transportation, the commissioner of economic development, and the chairperson of the Connecticut Solid Waste Management Advisory Council. 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 Convention Center Authority
- Connecticut Emergency Response Commission
- Connecticut Hazardous Waste Management Service
- Connecticut Higher Education Supplemental Loan Authority
- Connecticut Housing Authority
- Connecticut Innovations Incorporated (formerly Connecticut Product Development 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
- John Dempsey Hospital Finance Corporation
- Lower Fairfield County Convention Center Authority

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 Municipal¹³

Connecticut River Assembly
District departments of health
Municipal districts
Naugatuck Valley Industrial Development District
Niantic River Gateway Commission
Regional emergency medical services councils
River protection commissions

Private Associations

In Connecticut, cemetery facilities are often provided 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 agricultural societies.

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

¹³The Mattabassett District, reported as a joint town agency in the 1987 Census of Governments, is now counted as a special district government.

DELAWARE

Delaware ranks 46th among the States in number of local governments, with 275 as of January 1992.

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.

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 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 must also be submitted to the local voters for approval.

Dependent Public School Systems (0)

Delaware has no dependent public school systems.

SPECIAL DISTRICT GOVERNMENTS (196)

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 and may issue revenue bonds.

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 on petition of landowners to the superior court through the county soil conservation district. The drainage 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 and may borrow money with the approval of the taxpayers.

Housing Authorities

Housing authorities may be established by order of the Department of Community Affairs and Economic Development. Wilmington Housing Authority board members are appointed by the mayor. 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.

Municipal Electric Companies

Municipal electric companies are formed by a contract between two or more cities or towns, after filing of the contract with the secretary of state. Such companies generate, distribute, and sell electric power to member cities and towns. The method for selecting members of the governing body is specified in the contract establishing the company. Municipal electric companies may set fees and rates for services, and issue revenue bonds. No municipal electric companies were reported in operation as of January 1992.

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. A director, appointed by the Governor, governs the authority. The authority may fix 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 rates, rents, fees, and charges, and may issue revenue bonds.

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 and may issue revenue bonds.

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, impose fees and 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 may also form subsidiaries. The authority is governed by a director appointed by the secretary of transportation. It may fix charges, fares, fees, rates, rentals, and tolls, and may issue revenue bonds.

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 may also accept gifts, grants, 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 an additional supervisor, 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 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

Municipal

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 January 1992.

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. The District of Columbia government also performs State and county-type functions. An elected Mayor and an elected council, composed of 13 members, govern the District of Columbia. The budget for the District of Columbia government, locally prepared, is subject to final determination by the United States Congress. Revenue is derived primarily from local taxes. The council sets the tax rate needed to provide the property tax share of the budget allowed by Congress. In addition, the Federal Government makes an annual appropriation to the District of Columbia government in lieu of property taxes. The District of Columbia government may also issue general obligation bonds.

Township Governments (0)

There are no township governments in the District of Columbia.

PUBLIC SCHOOL SYSTEMS (3)

School District Governments (0)

There are no independent school district governments in the District of Columbia.

Dependent Public School Systems (3)

The following three public school systems are dependent on the District of Columbia government:

- District of Columbia Public Schools
- District of Columbia School of Law
- 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. An elected board of education submits

its budget to the council. However, council review is limited to the maximum total amount to be allocated to the board of education, and does not extend to review over line items. Upon approval by the council of the total amount to be allocated to the board of education, the budget of the school system is included in the municipal budget and is subject to final determination by Congress.

The District of Columbia School of Law is also classified as a dependent agency of the District of Columbia government, and is not counted as a separate government. A 15-member board of trustees governs the school; the Mayor appoints 10 of the 15 trustees.

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 the consent of the council. One trustee is appointed by each of the alumni associations of the three campuses of the university. One student trustee is also selected by the university student body.

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, which operates the transit system serving the Washington area, is counted as a special district government. It was created by a compact signed by the District of Columbia and the States of 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 Council of the District of Columbia, selected from its members or the Mayor or city administrator; two appointed by the Washington Suburban Transit Commission from among its membership, which includes council members from Montgomery and Prince Georges Counties in Maryland; and two appointed by the Northern Virginia Transportation Commission from among its membership, which includes local officials from the Virginia counties and cities within its area.

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, all established by acts of Congress, 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.

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 was created by act of the council, upon approval of Congress, to provide mortgage credit for low- and moderate-income housing. The agency is governed by a board of directors consisting of five members appointed by the Mayor with the advice and consent of the council. The agency may fix

interest, fees, and charges, receive appropriations and 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 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 1,013 as of January 1992.

COUNTY GOVERNMENTS (66)

The entire area of the State is encompassed by county government 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.¹⁴

In Florida counties with county governments, the governing body is called the board of county commissioners. Under general law, county governments may adopt home rule charters. These charters give county governments broadened 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. All cities, towns, and villages in Dade County are counted as separate municipal governments.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (390)

Municipal Governments (390)

Municipal governments in Florida are the cities, towns, and villages, established either by special act 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.

¹⁴Four 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.

PUBLIC SCHOOL SYSTEMS (95)

School District Governments (95)

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

- County school systems
- Community college districts

In Florida, each county area constitutes a unit for the administration and the operation of public schools. These county school systems are governed by elected school boards. They 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.

SPECIAL DISTRICT GOVERNMENTS (462)

Florida statutes authorize the creation of a variety of special districts listed below that are counted as governments. These are discussed in detail below. Numerous districts authorized by unrepealed special acts, but that have never become active, are not shown below.

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 established under this law that are counted as special district governments are the Orlando-Seminole-Osceola and Hillsborough County Transit Authorities. Agencies established under this law may have a wide variety of names.

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.
- 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 their facilities and services, and 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 Tax Beach District

Substantially similar provisions apply to both 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.

Chipola Dormitory Authority

Authorizing legislation for this authority was repealed in 1989. The Chipola Dormitory Authority was not reported in operation as of January 1992.

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. The districts may levy property taxes and special assessments, and may issue bonds.

Commuter Rail Authorities

Florida statutes authorize the creation of the following authorities to provide commuter rail service:

- Central Florida Commuter Rail Authority—this authority, which serves Brevard, Orange, Osceola, and Seminole Counties, is governed by a board of 10 directors, including a county commissioner from each of the 4 counties served, plus 5 members appointed by the Governor, and a member of the Florida High Speed Rail Commission.
- 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 1 appointed by the metro planning organization of each county, 1 appointed by the county commissioners of each county, 1 appointed by the local transit authority in each county, 1 appointed by the State secretary of transportation, 1 appointed by the Florida High Speed Rail Commission, and 1 appointed by the Governor. It was not reported in operation as of January 1992.
- Tri-County 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, after 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, upon 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, two members appointed by the Governor, and one member of the county health department. 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 on petition of resident freeholders and after local referendum. The Governor appoints members of the 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. The 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 rents 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. The authority is governed by a board consisting of two members of the Escambia County Board of Commissioners, one citizen appointed by the county commissioners, two members of the Pensacola city council, one citizen appointed by the Pensacola city council, and one member appointed by the other six board members. The authority may fix rates, fees, and charges, levy special assessments, and issue bonds.

Escambia River Bridge Authority

This authority was not reported in operation as of January 1992. Although authorizing legislation for this authority has never been repealed, the authority has never been reported in operation.

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 District
- South Seminole Natural Gas Authority

A board appointed locally by the participating governments governs each district. These districts may collect rates and charges, and may issue bonds. Although authorizing legislation for the Clay County, Holmes County, and South Seminole districts has never been repealed, these three districts have never been reported in operation.

Greater Orlando Aviation Authority

This authority was established by a special act in 1975. The authority governing board consists of five members appointed by the Governor, one appointed by the city council, and one appointed by the county commission. The authority may fix charges for use of its facilities and

services, and may issue revenue bonds. In the 1987 Census of Governments, the Greater Orlando Authority was classified as a dependent agency of the city of Orlando, and was not counted as a separate government.

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:

- Acme Improvement District
- Coral Springs Improvement District
- North Springs Improvement District
- Pelican Bay 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.

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 may issue bonds. The Florida Municipal Power Agency was created under this law.

Key West Utility Board

This board to operate electric utilities in Key West was created by special act. The board is elected by the voters. It may fix charges and may 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 15-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 districts were established by special acts to provide street lighting:

- Gulf Gate Lighting District
- Pinecraft Lighting District
- Warm Mineral Springs Lighting District

These districts were created by special acts, but with substantially uniform provisions for each. A board appointed by the Governor governs each district. The districts may levy ad valorem taxes, except for the Pinecraft district, which may levy benefit assessments. Authorizing legislation for the South Gate and Venice Gardens lighting districts was repealed in 1986; those two districts were not reported in operation as of January 1992.

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 to provide street lighting and recreational facilities are established by county or municipal ordinance, after 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 may issue bonds:

- Amelia Island Mosquito Control District
- Anastasia Mosquito Control District
- Collier County 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 Services District
- Ponte Vedra Beach Municipal Services 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 to provide and operate port facilities and ship channel improvements; some may also provide and operate airports or finance industrial facilities:

- Canaveral Port District and Authority
Carrabelle Port and Airport Authority
- Hillsboro Inlet Improvement and Maintenance District
- Jupiter Inlet District
- Lake Region Lakes Management District (formerly
Winter Haven Lake Region Boat Course District)
- Ponce de Leon Inlet and Port District
- Port Everglades Authority
- Port of Palm Beach District
- St. Augustine Port, Waterway, and Beach District
- Sebastian Inlet Authority
- South Lake Worth Inlet District
West Coast Inland Navigation District

The 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 may levy taxes. The Jackson County Port Authority was abolished in 1989, and was not reported in operation as of January 1992.

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. In the 1987 Census of Governments, this commission was classified as a dependent agency of the city of Orlando, and was not counted as a separate government.

Recreation Districts

Districts to provide and operate recreational facilities may be 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

- 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 district has a locally appointed board, 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. Authorizing legislation for the South Broward Park District was repealed in 1987; that district was not reported in operation as of January 1992.

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
- Suwannee 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 Sewerage 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
- Suburban Pensacola Sanitary District

The above districts are administered by boards appointed by the Governor or elected, except for the Escambia County, Palm Beach County, and South Seminole-North Orange authorities, which have locally appointed boards. 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 Authority was established by interlocal agreement. Authorizing legislation for the Charlotte Harbor Water and Sewer District was repealed in 1989; that district was not reported in operation as of January 1992.

For 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 Suwannee 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 authorities were established under interlocal agreements:

- Hillsborough County Transit Authority
- Tri-County Transit Authority (formerly Orlando Seminole-Osceola Transit Authority)

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, fees, and rents, and may issue revenue bonds.

Miami-Dade Water and Sewer Authority (county). This authority was created by county ordinance to provide sewerage and water supply, under Dade County home-rule powers. A board appointed by the county commissioners administers the authority. The authority 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
 Everglades Fire Control District
 Florida Credit Union Guaranty Corporation
 Florida Health Access Corporation
 Florida Healthy Kids Corporation
 Florida Inland Navigation District
 Local health units¹⁵
 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
 Suwannee River Authority
 Technological Research and Development Authority

County

General laws and substantially uniform special acts:¹⁶
 Beach and shore preservation districts
 Community redevelopment agencies
 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

¹⁵In the 1987 Census of Governments, local health units were classified as dependent agencies of county governments.

¹⁶Authorizing legislation for special tax road districts and special road, bridge, and ferry districts was repealed in 1984.

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
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:

Alachua County:
Alachua County Public Facilities Authority
Gainesville-Alachua County Airport Authority (joint county-city)

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
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 District
Punta Gorda Isles Canal 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 Emergency Medical Services
Gilchrist County Development Authority
Gilchrist County Park Board

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 Maintenance District
Sugar Grove 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
Twin Cities Water District

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
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 Memorial Nursing Home
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
St. Lucie County Water and Sewer Authority

Santa Rosa County:
Santa Rosa Hospital

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

Sumter County:
Sumter County Airport Authority

Suwannee County:
Suwannee County Development Authority

Taylor County:
Taylor County Development Authority

Union County:
Union County Development Authority

Volusia County:
East Volusia Mosquito Control District
Fire control districts 1, 2, 3, and 4

Washington County:
Northwest Florida Community Hospital District
Washington County Development Authority

Multicounty 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

Other Special Acts—by County:

Alachua County:
Gainesville-Alachua County Airport Authority
(joint county-city)

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

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:
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:
Avon Park Airport Authority
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:¹⁷
Orange County Civic Facilities Authority

Osceola County:
Kissimmee Fire Control District

Palm Beach County:
West Palm Beach Golf Community 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.

¹⁷In the 1987 Census of Governments, the Greater Orlando Aviation Authority was classified as a dependent agency of the city of Orlando.

GEORGIA

Georgia ranks 24th among the States in number of local governments, with 1,297 as of January 1992.

COUNTY GOVERNMENTS (157)

The entire area of the State is encompassed by county governments except for the areas of Clarke and Muscogee 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. Both of these consolidated governments are counted as municipal governments, rather than as county governments, in census reporting.¹⁸

Most Georgia counties are governed by a board of county commissioners, but in 14 counties the governing authority is a sole county commissioner.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (536)

Municipal Governments (536)

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 3 miles from those of any existing Georgia municipality.

Township Governments (0)

Georgia has no township governments.

PUBLIC SCHOOL SYSTEMS (183)

School District Governments (183)

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

- County boards of education
- Independent (city) school districts

¹⁸Bibb 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 county boards of education in each county administer all local schools in the county except those operated by independent (city) school districts. Members of most county boards of education are elected; the remainder are appointed by the grand jury, or, in one instance, self-perpetuating. 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 usually elected. The remainder are usually appointed by the governing bodies of the municipalities that they serve, but one district has a self-perpetuating board. 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 January 1992, 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 two such colleges that were still operated by county boards of education as of January 1992, in DeKalb and Gwinnett Counties.

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.

SPECIAL DISTRICT GOVERNMENTS (421)

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, of whom 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.

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 10 members governs the authority, with 5 members each appointed by the city of Augusta and Richmond County. 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).

Brunswick Port Authority

This authority was created by a constitutional amendment and special legislation to construct and operate port terminal facilities. A board appointed by the governing bodies of the City of Brunswick and Glynn County governs the authority. The authority may issue revenue bonds, fix and collect fees and rentals, accept loans and grants from the Federal Government, and borrow money.

Chatham Area Transit Authority (formerly Savannah Transit Authority)

This authority is now classified as a dependent agency of Chatham County. See “Subordinate Agencies and Areas,” below.

Coastal Highway District

This district was created by a constitutional amendment and special legislation to construct a highway and a toll bridge across the Savannah River. A board of commissioners, appointed by the county commissioners of the six counties comprising the district, governs the district. The district may issue bonds, levy special assessments on real and personal property, and collect tolls for the use of its facilities. This district was not reported in operation as of January 1992.

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-Oglethorpe Housing Development Authority

This authority was created by a special act to provide housing mortgage credit. A board of directors, appointed by the county commissioners, governs the authority. The authority may fix charges for its services and may issue bonds. This authority was not reported in operation as of January 1992.

Georgia Mountain Fair Authority of Towns County

This authority was established by a 1980 special act (after approval by the Towns County governing body) to acquire, equip, and maintain a facility to house exhibits for fairs. A five-member board governs the authority. The initial board members are specified in the act; successors are appointed by the remaining members. The authority may construct, acquire, and purchase real or personal property, may accept loans or grants, and may issue bonds. This authority was not reported in operation as of January 1992.

Hospital Authorities

Hospital authorities may be created to provide hospital facilities by resolution of county or municipal governing bodies. 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.

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.

Macon-Bibb County Transit Authority

This authority was created by a 1980 special act to acquire and operate a transit system for Macon and Bibb County upon joint resolution by the City of Macon and Bibb County. A board of five members governs the authority, of whom three are appointed by the mayor of Macon with the consent of the city council, and two 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 was authorized by a special act to provide facilities for the Olympic games. A board consisting of representatives of Atlanta and Fulton County governs the authority. The authority may fix rates, fees, and charges, and may issue revenue bonds.

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.

Milledgeville-Baldwin County Recreation Authority

This authority was abolished on July 1, 1987.

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.

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.

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 committee 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 committee, and the others elected. In districts serving three or more counties, the State soil and water conservation committee appoints one member per county in addition to the three elected members. These authorities may impose charges on benefited landowners and may accept grants.

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 Cobb County Stadium Authority, and the Conyers-Rockdale Amateur Athletics 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 Dougherty County Stadium Authority, the Augusta-Richmond County Stadium Authority, and the Cobb County Stadium Authority were not reported in operation as of January 1992.

Steamship “Savannah” Commission

A special act permits establishment of this commission to build or acquire a replica of the S.S. Savannah and to maintain a museum aboard. The commission consists of 10 members, 5 appointed by the mayor of Savannah with the approval of the aldermen, and 5 by the Chatham County commissioners. The commission may fix and collect admissions and fees, accept contributions and grants, and issue revenue bonds. This commission was not reported in operation as of January 1992.

Tift County Trade Center Authority

This authority was established by a 1980 special act to acquire, maintain, and operate a trade center. A board of 10 members governs the authority; 5 each are appointed by the city commissioner of Tifton and the Tift County

board of commissioners. The authority may set rates, fees, and charges, may accept grants, gifts, and donations, may purchase real or personal property, and may issue revenue bonds. This authority was not reported in operation as of January 1992.

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. 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 a 12-member board, including 10 members appointed by the Governor, plus the Director of the Office of Planning and Budget, and the Governor or a designee thereof, who serve 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). These authorities are established by general and special constitutional amendments and laws to finance commercial, industrial, nursing home, 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 (municipal or county)
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:

State

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 Hospital Financing Authority (formerly listed as Georgia Hospital Equipment Financing Authority)
Georgia Music Hall of Fame Authority
Georgianet Authority
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

County¹⁹

Agencies established under general law:

County boards of health
Health districts (one or more counties)
Metropolitan airport authorities (counties of 190,000 to 400,000 population)
Regional public libraries
Residential care facilities for the elderly authorities

Agencies established under special act:²⁰

Airport authorities (certain counties)
Bibb County public service districts (sanitation, garbage removal, police protection, and drainage)
Brooks County fire protection districts
Burke County community improvement districts
Catoosa County sewerage districts
Charlton County fire protection districts
Chatham County water, sewer, sanitation, fire protection, garbage and trash collection, and street construction districts
Chatham Area Transit Authority²¹

¹⁹Legislation authorizing Cobb County sewerage districts was repealed in 1967. Legislation authorizing the Oconee County Public Utility Authority was repealed in 1989.

²⁰Legislation authorizing the Cobb County Parking Authority has been declared unconstitutional.

²¹In the 1987 Census of Governments, the Chatham Area Transit Authority, then called the Savannah Transit Authority, was classified as a special district government, from those of the city or village. In these 18 areas, the township government is counted as a separate government.

Clayton County fire protection districts
 Cobb County fire prevention districts
 Colquitt County water districts
 Coweta County sanitation, water, sewerage, and fire protection districts
 DeKalb County Solid Waste Disposal Authority
 DeKalb County storm sewer, street light, and fire prevention districts
 Dougherty County fire protection districts
 Douglas County community improvement districts
 Douglas County Fire District
 Fayette County water, sewerage, and fire protection districts
 Floyd County sanitation, water, sewerage, and fire prevention districts
 Fulton County Building Authority
 Fulton County community improvement districts
 Fulton County Sanitary and Sewer District
 Gordon County fire protection districts
 Griffin-Spalding County Personal Care Health Board
 Gwinnett County Arts Facility 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 storm sewer districts
 Hart County Industrial Building Authority
 Henry County community improvement districts
 Macon-Bibb County Water and Sewerage Authority (formerly listed as Bibb County Water and Sewerage Authority)
 Meriwether County Public Facilities Authority
 Newton County sewerage, water, sanitation, garbage collection, landfill, and fire protection districts
 Northern Hart County Water and Sewerage District (formerly listed as Northeastern Hart County Water and Sewerage District)
 Paulding County fire protection districts
 Pike County Retirement Home Authority
 Schley County Airport Authority
 South Fulton County Coliseum Authority
 Spalding County water districts
 Sumter County community improvement districts
 Thomas County fire protection districts
 Walker County Rural Water and Sewer Authority
 Whitfield County fire protection districts

Municipal²²

Airport authorities (certain cities)
 Atlanta community improvement districts
 Atlanta-Fulton County Recreation Authority
 Atlanta Urban Residential Finance 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 protection districts
 Clarke County storm sewer and street light districts
 Columbus Industrial and Port Development Commission
 Dahlongega community improvement districts
 Dallas Parking Authority
 Downtown development authorities
 East Point Parking Authority
 Gainesville Area Park Commission
 Marietta Parking Authority
 Middle Georgia Coliseum Authority (Macon)
 Milledgeville Public Facilities Authority
 Perry Telephone Authority
 Regional public libraries
 Residential care facilities for the elderly authorities
 Savannah River Bridge Commission (formerly listed as Savannah Bridge Commission)
 Savannah-Chatham County Historic Site and Monument Commission
 Town of Tyrone Public Facilities Authority
 Urban residential finance authorities in cities of 350,000 or more population
 Warner Robins Building Authority

Joint County-Municipal

Atlanta Region Metropolitan Planning District
 Fitzgerald and Ben Hill Airport Commission
 Joint Board of Health of Bibb County and City of Macon
 Land bank authorities
 Macon-Bibb County Urban Development Authority
 Macon Hospital Commission
 Regional public libraries
 Richmond County Department of Health
 Rockdale County-Conyers Water Authority
 Sparta-Hancock Public Facilities Authority
 Toccoa-Stephens County Building and Parks Authority

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

²²Authorizing legislation for the Peachtree Water Sewerage and Recreational Authority was repealed in 1987. Authorizing legislation for the Waycross Public Facilities Authority was repealed in 1982.

HAWAII

Hawaii ranks 50th among the States in number of local governments, with 20 as of January 1992.

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. Kalawao County, whose boundaries are coterminous with the Hansen's Disease Settlement under the jurisdiction of the State department of health, 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 created as Oahu County along with the other counties, but was subsequently 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 (16)

Hawaii statutes authorize the creation of various special districts or authorities, but only the soil and water conservation districts are counted as governments and are discussed below.

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. An elected board of directors governs each district. A district may require contributions from benefited landowners and may accept donations.

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).

Hawaii Community Development Authority (State). This authority is established within the State department of business, economic development, and tourism. A board of 11 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 6 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 and 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 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:

State

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
Office of Hawaiian Affairs
Research Corporation of the University of Hawaii
Waikiki Convention Center Authority

County and City-County (Honolulu)

Public Transit Authority (Honolulu)
Tax increment districts
Water supply boards

Hawaii law also divides the State into administrative districts for election, taxation, judicial, and other purposes.

IDAHO

Idaho ranks 27th among the States in number of local governments, with 1,086 as of January 1992.

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 (199)

Municipal Governments (199)

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 (115)

School District Governments (115)

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 adopted in 1963 provides for elementary school districts (grades 1 through 8) and school districts (grades 1 through 12). 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 are also 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 (728)

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 December 31, 1986, or that have a population of under 10,000 may levy ad valorem taxes. Bond issues in excess of \$75,000 must be submitted to the voters.

Cemetery Maintenance Districts

Districts of this type are established by petition of landowners to the board of county commissioners, after voter approval. An elected board of directors 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 water resources, governs each district. Flood control districts may levy ad valorem taxes.

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.

Highway Districts

Highway districts, which may cover all or part of a county, are established by the county commissioners on petition of voters to the county clerk, 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 countywide highway district, to administer all city streets and county secondary roads, should be established.

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.

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. Irrigation lateral districts, established within irrigation districts, have provisions similar to those for irrigation districts above. Some districts organized under this law may be named "reservoir districts."

Levee Districts

Districts to provide for the storage of irrigation water to prevent flood damage are created by petition to the district court, 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, after hearing and referendum. An elected board of trustees governs each district. The district may levy ad valorem taxes, receive donations, and issue bonds.

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. However, general obligation bonds 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 its facilities and services, and issue bonds. Bond issues of \$5,000 or more require voter approval.

Regional Airport Authorities

Idaho law provides for the establishment of five regional airport authorities by the Idaho Transportation Board following petition of the voters and local referendum. An elected board of trustees governs each authority. The authorities may fix rates and charges, accept grants, levy ad valorem taxes, and issue revenue and general obligation bonds for airport purposes. General obligation bonds require voter approval. The amount of ad valorem taxes levied in each county is determined on the basis of benefits received by each county from the airport.

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 county 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 and fix rates and charges. Any bond issue of \$5,000 or more requires voter approval. 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 a 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).

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.

Idaho Housing Agency (State). This agency, authorized by an act of the legislature, 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, and may 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:

State²³

- Fish and game districts
- Forest protective districts
- Idaho Health Facilities Authority
- Idaho Transportation Board
- Idaho Water Resources Board
- Lava Hot Springs Commission
- Nuclear Energy Commission
- Park and Recreation Board
- Reforestation districts

County

- 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)
- Local improvement districts
- Mosquito abatement districts

²³Legislation authorizing cooperative sustained yield districts was repealed in 1987.

- Noxious weed control districts
- Public health districts
- Public scale districts
- Stumpage districts
- Television translator districts
- Weather modification districts

communications services (municipal)Local improve-
ment districts
Urban renewal agencies

Municipal

- Business improvement districts—1980 law
- Business improvement districts—1987 law
- Joint powers boards for the operation of emergency

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 6,722 as of January 1992.

COUNTY GOVERNMENTS (102)

There are no areas in Illinois lacking county government. The county governing body in the 84 counties having township governments and a population of less than 3,000,000 is a county board consisting of from five to 29 members who may be elected at large or by districts. In the 17 counties without township governments, the county governing body is a three-member county board elected at large. Special provisions for Cook County provide that 10 of the 17 commissioners are elected from the city of Chicago, and the remainder from the county area outside Chicago. 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 (2,715)

The 2,715 subcounty general purpose governments in Illinois comprise 1,282 municipal (city, town, and village) governments, and 1,433 township governments.

Municipal Governments (1,282)

Municipal governments in Illinois are the cities, villages, and incorporated towns. 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, the minimum population requirement is 200 in counties having less than 150,000 population and 2,500 in other counties. Municipalities having a population of 25,000 or more automatically become home rule governments; municipalities having a population of less than 25,000 have the option of selecting home rule by referendum. In the 85 counties that have township governments, municipalities exist within township areas, except for the city of Chicago.²⁴

Township Governments (1,433)

Township governments exist in 85 of the 102 Illinois counties. Within the 85 counties with township governments, the only areas lacking township governments are the city of Chicago and the town of Cicero.

²⁴The 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 locally as "towns," Illinois townships are not to be confused with incorporated towns. An elected township supervisor is the chief administrative officer.

PUBLIC SCHOOL SYSTEMS (985)

School District Governments (985)

The following types of school districts in Illinois are counted as governments:

- 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)
- Nonhigh school districts
- Township high school districts
- Special charter districts

These districts are governed by elected boards except for the Chicago School District and the Chicago Community College District, whose boards are appointed by the mayor with the approval of the city council, and the special charter districts, which may have elected or appointed boards. 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 agreement between two or more school districts. A board consisting of representatives of each participating school district governs each entity of these two types. Participating school districts share the costs of these entities. For census purposes, area vocational centers and special education cooperatives formed by joint agreements are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments for census purposes. As of January 1992, there were 57 area vocational centers and special education cooperatives reported in operation.

Counties are designated “educational service regions.” These regions replace the former county boards 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. In such cases, they are not counted as separate governments.

Illinois law also provides for certain local boards and officials to manage school funds and lands and to deal with district boundary changes. For census reporting, these are not counted as separate governments. In counties having fewer than 1,000,000 inhabitants, these agencies include an elective regional board of school trustees and elective boards of school township land commissioners. In counties having between 225,000 and 999,999 inhabitants, the regional board members serve as the township land commissioners. In counties having 1,000,000 or more inhabitants (Cook County), school business is managed by elective boards of school township trustees, each authorized to appoint a school township treasurer.

Emergency 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. These panels receive State appropriations, and are classified for purposes as State agencies. They are not counted as separate governments.

School finance authorities are counted below under “Special District Governments.”

SPECIAL DISTRICT GOVERNMENTS (2,920)

Illinois 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

Authorities to provide and operate airport facilities are created by the circuit court judge on petition of voters and after hearing and local referendum. The authority governing body is a board of commissioners. The members representing municipalities of 5,000 or more population in the area are appointed by the presiding officer of the municipal governing body. The members from other municipalities, unincorporated territory, 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 the overlying legislative districts. The authority 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 a population between 600,000 and 3,000,000, and contiguous to a county with a population of 1,000,000 or more.

Illinois law also authorizes the creation of joint county-city airport commissions by agreement between two or more counties or municipalities, and interstate airport authorities by joint agreement between two or more local governments in Illinois and any adjoining State. Both types of entities have similar provisions to airport authorities, and are counted as governments for census purposes. The Kankakee River Valley Area Airport Authority was established under a special act with provisions similar to those for airport authorities.

Bi-State Metropolitan Development District

This district is counted under “Missouri—Special District Governments.”

Cemetery Maintenance Districts

Cemetery maintenance districts are created by the circuit court judge on petition of the voters, and after public hearing and referendum. The governing body is a board of trustees appointed by county, municipal, or township officials depending on the area of the district. If a district is located in more than one county, however, the district 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 7-member board governs the agency. The agency may fix charges for use of its facilities.

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 budget.

Civic Center Authorities

These authorities to provide auditorium and exposition facilities are established by special acts, but with 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, according to specific 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 of a county under 1,000,000 population with 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 county 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 and annual tax, and issue bonds after voter approval.

County Historical Museum Districts

These districts to provide museums and historic preservation efforts 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, governs 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 1985 law. The commission governing body consists of two representatives appointed by each participating government. The commissions may, after voter approval, certify the amount of property taxes to be levied for commission purposes, and may issue bonds. In the 1987 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, to provide drainage and levee facilities for agricultural, mining, and sanitary purposes, 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 to provide expositions, convention facilities, stadiums, and exhibitions 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

Districts to provide fire protection and ambulance services are established by the circuit court on petition of voters, after a local referendum. They are governed by local boards of trustees that may be elected, if approved 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 to provide and operate hospital facilities in counties under 1,000,000 population are established by the circuit court judge on petition of the voters and after local referendum. The board of directors of a district located in one county is appointed by the county governing body or the chief executive officer in home rule counties. In

districts located in more than one county, the directors are appointed by the governing body of each county in proportion to its relative population in the district. The districts may issue bonds, levy property taxes, and fix charges for use of 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.

Interstate Bridge Commissions

The Illinois-Indiana Bridge Commission was authorized by interstate compact, subject to approval by Congress, to build a bridge across the Wabash River. Although authorizing legislation for this commission has never been repealed, it has never been reported in operation.

The interstate bridge commissions listed below are counted under "Missouri—Special District Governments:"

- Missouri-Illinois Bridge Commission (across the Mississippi)
- Missouri-Illinois Jefferson-Monroe Bridge Commission

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 other board members from among their own number. 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 the METRA Commuter Rail Board 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 1987 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 is established by special act after a joint resolution of the municipalities to be served. 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

Substantially similar provisions apply to these authorities. Each is governed by a board that, in most cases, is appointed by local officials. However, the Springfield Metropolitan Exposition and Auditorium Authority has an elected board. Financial provisions for these authorities are similar to those for those created under general law.

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 on petition of the voters and after 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

Agencies for the provision of electric power to two or more municipalities are formed by agreement between the participating governments. A board of directors representing participating governments as specified in that agreement governs 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 for the provision of water supply, sewage treatment, and waste collection and disposal are created by agreement between two or more participating governments. A board of directors representing participating governments as specified in that agreement governs the agency. The agency may fix rates, rents, and charges, receive appropriations from participating governments, and issue revenue bonds. Municipal joint action water agencies may also levy ad valorem taxes and issue general obligation bonds after voter approval.

Municipal Zoo Authorities

Authorities to provide zoo facilities are created by ordinance of one or more municipalities. A board of nine members appointed by the mayors of the municipalities served, in proportion to population, governs each authority. The authorities may fix charges, receive grants and contributions, and issue revenue bonds.

Museum Districts

Districts to provide 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

This board, which operates suburban bus service in the Chicago area, consists of 12 members, of whom 6 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 1987 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. However, the statutes allow township park districts and pleasure driveway and park districts, established under earlier laws, to continue in existence. A park district is established by the circuit court judge on petition of voters, 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 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 in the 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 airports, 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 January 1992.

Public Building Commissions

Public building commissions may be established by resolution of one or more governments in a particular county to finance the construction of public buildings. The governing body consists of a board of five or more commissioners appointed by the presiding officers of the participating governments. Public building commissions may collect rentals or other charges, and may issue revenue bonds.

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.

Quad Cities Interstate Metropolitan Authority

This authority was authorized by special acts, but its creation is 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 may issue revenue bonds. It was not reported in operation as of January 1992.

Regional Transportation Authority

This authority was formed by act of the general assembly to coordinate bus and rail transit service in the Chicago metropolitan area, primarily through making grants to, and purchasing service from, existing public and private transit systems. The authority governing body is a board of 13

directors, with four members appointed by the mayor of Chicago, four appointed by the Cook County governing body, one appointed by the chairperson of the DuPage County governing body, two selected by majority vote of 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 revenue from fares, State taxes, Federal and State grants, and a locally-imposed retail occupation and use tax. The 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 1987 Census of Governments as the Commuter Rail Division of Regional Transportation Authority)
- PACE Suburban Bus Board (listed in the 1987 Census of Governments as the Suburban Bus Division of Regional Transportation Authority)

In the 1987 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 of the voters and after referendum. A board of trustees governs each district; the trustees are appointed by county, municipal, or township officials, depending on the area within the district. If the district includes area in two or more counties, the board is appointed at large by a majority vote of the presiding officers of the county boards of the counties 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 January 1992.

Sanitary districts for sewerage under the 1917 law may be established by the circuit court judge on petition of voters and after 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.

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.

School Finance Authority

This authority was created by 1980 legislation to assist in financing the operations of the Chicago Board of Education. The governing body consists of two directors 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.

Soil and Water Conservation Districts

Soil and water conservation districts may be established by the State Department of Agriculture on petition of residents of the area and after a hearing and local referendum. 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 under 3,000,000 population. They are established after hearing and local referendum, on petition of voters to the circuit court. In the case of multicounty 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

Districts to provide street lighting 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

Districts to provide flood control facilities may be established by the circuit court on petition of 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 after voter approval.

Transit Districts

Under general law, mass transit districts may be created to operate, maintain, or subsidize transit service by 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, and after referendum. The trustees of such districts are appointed by the county governing body or, in home rule counties, by the chief executive. Under both laws, districts may issue revenue bonds, fix rates for service, accept grants, and levy property taxes with 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 to provide and subsidize railroad passenger service 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, may be established by the circuit court judge on petition of voters and after hearing and local referendum. Such a district may provide and maintain a sanitarium for the treatment of 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 to provide water supply and sewerage services are created by the circuit court on petition of the voters and after hearing and local referendum. A seven-member board of trustees is appointed by county, municipal, or township officials, depending on the area within the district. These districts may fix water rates and rentals, issue revenue bonds, and levy a property tax after voter approval.

Water authorities to provide water supply services are created by the circuit court on petition of the voters and after hearing and local referendum. A board of trustees governs each district; its members are appointed by county, municipal, or township officials, depending on the area within the district. The trustees may, after referendum, be elected rather than appointed. These authorities may levy ad valorem taxes, fix water rates, and issue bonds.

Water service districts to provide water supply are created by petition of voters to the circuit court judge in any area outside the corporate boundaries of a municipality after 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 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.

Capital Development Board (State). This board was established by act of the general assembly to build or otherwise provide capital improvements for 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 and 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 Cook County Board of 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, and charges, 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 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 Rural Bond Bank
- 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

County health districts
Local economic development commissions (county)
Mental health commissions (county)
Regional juvenile detention authorities
Special service areas

Municipal

Economic development areas for tax increment financing
Industrial development commissions
Joint water commissions
Local economic development commissions (municipal)

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.

Local transit commissions
Mental health commissions (municipal)
Railroad terminal authorities
Special service areas
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.

INDIANA

Indiana ranks 11th among the States in number of local governments, with 2,898 as of January 1992.

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 (1,574)

The 1,574 subcounty general purpose governments in Indiana comprise the 566 municipal (city and town) governments, and the 1,008 township governments.

Municipal Governments (566)

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

Legislation adopted in 1981 eliminated the former fourth and fifth size classes. 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 1,500 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

²⁶Seventeen cities and towns located within the area of the former county of Marion continue to exist as separate governments for census purpose: 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.

elected trustee, individual townships operate in each 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.

Dependent Public School Systems (0)

Indiana has no dependent public school systems.

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. There were 11 such schools in operation as of January 1992. 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. There were eight special education cooperatives in operation as of January 1992.

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.

As to school building corporations in Indiana, see "Special District Governments," below.

SPECIAL DISTRICT GOVERNMENTS (939)

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.

City-County Building Authorities

Authorities to finance public buildings, hospitals, parking, public markets, or correctional facilities may be established by resolution of the common council of a city constituting the county seat, the county commissioners, or the county council after petition of these governing bodies to the county auditor and a public hearing. Each such authority is governed by a 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 control, reclamation, irrigation, water supply, sewage disposal, regulation of water courses, and provision of parks and recreational facilities. These districts may be established by petition, to the circuit court by freeholders, or by a municipality, after public hearing. 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, after a public hearing. A board of five 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 of Indianapolis. 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 residents in the area, after a public hearing. A board of 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 nonprofit 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 five 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 governing bodies of towns or counties appoint the 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 two or more governments in Indiana and any adjoining State. A board consisting of representatives of participating governments, as spelled out in the agreement creating the authority, governs each authority. The authority may impose fees for its facilities and services, may receive appropriations from participating governments on a pro rata basis, and may issue revenue bonds.

Joint Electric Power Agencies

Joint electric power agencies may be created by two or more municipalities, by resolution 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 Districts

Under 1983 legislation, which supersedes former Indiana law governing library districts, the following types of library districts are authorized:

- Class one library districts (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)

Class one library districts may be established in municipalities or counties, or combinations thereof, with a population of 10,000 or more, that do not already have a library district, upon resolution of, or petition to, the governing bodies of the cities or counties to be served. A library board of seven members appointed by, and representing, the governing bodies of the counties, 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 one 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. In the 1987 Census of Governments, these authorities were classified as dependent agencies of municipal governments, and were not counted as separate governments.

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 three 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.

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 commissioners consisting of one commissioner appointed by the governing body of each county served, one member of the governing body of each county served, and one commissioner 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 resolution of the county governing body to provide public transit services. Other counties may join. The governing body 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 January 1992.

Regional Water, Sewage, and Solid Waste Districts

These districts are established by the Indiana Stream Pollution Control Board 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 under the corporation laws of Indiana to provide school buildings under lease-purchase arrangements, upon petitions of

school patrons and determination of such building needs by the lessee school district. A board, selected by the shareholders of the corporation, governs each school building corporation. 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 State soil and water conservation committee on petition of the landowners after a public hearing and local referendum. A board of supervisors, consisting of two members appointed by the State soil and water conservation committee and three elected members, governs each district. These districts may accept voluntary contributions from any source, and may require contributions from benefited 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.

The Falls of the Ohio Interstate Park Commission

This interstate commission is described under "Kentucky—Special District Governments." It was not reported in operation as of January 1992.

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).

Indianapolis Bond Bank (municipal). This agency to market bonds issued by local governments in Marion County was created by 1985 legislation. A board of directors, appointed by the mayor of Indianapolis, governs the bank. The bank may fix fees and charges, and may issue revenue bonds. In case the bank is dissolved, its assets revert to the City of Indianapolis. In the 1987 Census of Governments, this bank was counted as a special district government.

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 treasurer of State, 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.

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 Treasurer of State, 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
Indiana Agricultural Development Corporation
Indiana Baccalaureate Education System Trust
Indiana Bond Bank
Indiana Development Finance Authority (formerly
Indiana Economic Development Commission)
Indiana Educational Facilities Authority
Indiana Health Facilities Financing Authority formerly

Indiana Hospital Equipment Financing Authority)
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 (formerly Little
Calumet River Basin Commission)
Law Enforcement Academy Building Commission
Little Calumet River Basin Development Commission
Lake Michigan Marina Development Commission
Maumee River Basin 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)
City and county capital improvement board of managers—
1982 law
County cemetery commissions
County convention and visitors commissions (in various
counties)
County drainage boards
County hospital (building) authorities²⁹
County jail building corporations
County port authorities
County war memorials
Economic development commissions (county)
Economic development districts (county)
Fire protection districts
Flood plain commissions
Local boards of aviation commissioners (county)
Public communications systems and computer facilities
districts (county)
Regional planning commissions (county)
Special improvement districts—1987 law (county)

Municipal

Airport authorities (municipal)
Automated transit districts—1976 law
City war memorials

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.

²⁹Authorities of this type finance county-owned hospitals, in contrast to hospital bonding authorities described above under "Special District Governments."

²⁷Authorizing legislation for the State Police Building Commission was repealed in 1984.

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
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
Indiana Central Canal maintenance improvement
districts (Indianapolis)
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 port authorities
Park districts
Public communications systems and computer facilities
districts (municipal)
Public transportation corporations—1965 law
Regional planning commissions (municipal)

Sanitary districts
Solid waste management districts in Marion County
(Indianapolis)
Special improvement districts—1987 laws
Water districts
Waterworks districts in second class cities of
160,000 to 180,000 population

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.

IOWA

Iowa ranks 15th among the States in number of local governments, with 1,880 as of January 1992.

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 (952)

The 952 subcounty general purpose governments in Iowa comprise 952 municipal (city) governments only. The townships in Iowa are not counted as separate governments in census statistics on governments.

Municipal Governments (952)

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 (441)

School District Governments (441)

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

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.

- "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 17 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. In January 1992, 16 area education agencies were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (388)

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 committee appointed by the governing bodies of the member governments with the number from each government determined on the basis of population. This committee, in turn, selects from its membership a seven-member board to administer the authority. An authority may fix and collect rates, fees, and charges, accept grants and loans, and issue revenue bonds. Participating governments may levy taxes for airport purposes.

Benefited Fire Districts

Since 1975, benefited 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.

Benefited 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.

Benefited 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. The districts may levy ad valorem taxes and issue bonds after voter approval.

Benefited Street Lighting Districts

Benefited 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.

Benefited Water Districts and Subdistricts

Benefited 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.

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. The district may levy an ad valorem tax.

County library districts serving only one county are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Des Moines Metropolitan Transit Authority

This authority is now listed under "Joint Transit Agencies."

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 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."

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 may be elected or appointed. 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 water, air, and waste management. 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.

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

- International Network on Trade
- Iowa Advance Funding Authority
- 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 Commission
- Iowa Product Development Corporation
- Iowa Railway Finance Authority
- Iowa Student Loan Liquidity Corporation
- Mississippi River Parkway Commission
- Wallace Technology Transfer Foundation

³²Authorizing legislation for conservancy districts was repealed in 1988.

County

- Agricultural extension districts and councils
- Airport commissions (single-county)
- County public hospitals
- Highway drainage districts
- Joint 911 service boards
- 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

Municipal

- 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 3,891 as of January 1992.

COUNTY GOVERNMENTS (105)

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

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,980)

The 1,980 subcounty general purpose governments in Kansas comprise the 627 municipal (city) governments and the 1,353 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. Third class cities exist within township areas, but first and second class cities exist outside the area of any township.

Township Governments (1,353)

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 governing body of the city, the mayor, or another member of the city governing body, a member of the State board of regents, and three members appointed by the Governor. The Washburn University of Topeka was the only municipal university reported in operation as of January 1992. Kansas statutes also provide for municipal universities whose taxing district encompasses an entire county, but none was reported in operation as of January 1992.

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 January 1992, there were 14 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 January 1992, there were 13 area vocational-technical schools reported in operation.

Benefit districts for fire protection, which cover the same area and have the same governing body as a unified school district, are also authorized. Legislation adopted in 1990 permits these districts to issue general obligation

bonds upon voter approval. These districts are classified as adjuncts of the unified school districts, and are not counted as separate governments.

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 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 12 educational service centers reported in operation as of January 1992.

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 January 1992, there were 30 special education cooperatives reported in operation.

SPECIAL DISTRICT GOVERNMENTS (1,482)

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 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 authorizing joint drainage districts provides for petition of landowners filed with the Secretary of State after local 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 January 1992.

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 after referendum. A board of directors elected by the 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 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 an 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 benefited, 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 board of directors is specified in the agreement. These authorities may levy ad valorem taxes, receive grants, and issue revenue bonds.

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 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.

Missouri-Kansas Development District and Agency

This district was authorized by a compact between Kansas and Missouri for comprehensive area planning in the fields of highways, sewerage, recreation, land use, and operation of freight terminals. It is governed by a board of commissioners, with five commissioners from each State selected according to the laws of that State. The district may fix user fees for terminal facilities, receive appropriations, and issue revenue and mortgage bonds. This district was not reported in operation as of January 1992.

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 organized under this law to provide water supply are established by petition to the Kansas Water Board, after referendum. An elected board of directors governs each district. The district may impose charges. The Kansas State Water Office may issue revenue bonds for reservoir projects, payable through revenue obtained through contracts with the district.

Water supply and distribution districts in Franklin, Johnson, Miami, and Wayndotte 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:

State³³

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

³³The Kansas Armory Board was abolished in 1988. The State park and resources authority was abolished in 1989 and its functions transferred to the secretary of wildlife and parks.

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).

- 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
- 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 1,320 as of January 1992.

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 3 to 8 magistrates and the county judge/ executive, but in 16 counties, the governing body is composed of 3 commissioners.³⁵ The county judge is a member of, and the presiding officer of, the fiscal court.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (435)

Municipal Governments (435)

Municipal governments in Kentucky are the cities. The cities are classified by number of inhabitants, as follows:

- Urban counties—consolidated city-county governments
- First class—100,000 inhabitants or more
- Second class—20,000 to 99,999 inhabitants
- Third class—8,000 to 19,999 inhabitants
- Fourth class—3,000 to 7,999 inhabitants
- Fifth class—1,000 to 2,999 inhabitants
- Sixth class—fewer than 1,000 inhabitants

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.

³⁵These 16 counties are as follows: Bath, Boone, Boyd, Campbell, Daviess, Graves, Greenup, Jefferson, Johnson, Kenton, Knox, McCracken, McCreary, Mason, Montgomery, and Scott.

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 (590)

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.

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.”

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.

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. Municipal housing authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

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.

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, and 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, multicounty 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 three members appointed by the county judge/ executive and four 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 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

Districts to provide for the collection and disposal of sewage may be created on petition of landowners to the Secretary of Natural Resources after approval by the county board of health. However, these districts may not include any territory within municipalities without the approval of the respective municipal governing bodies. The county judge/ executive appoints a board of directors for each district. If the district covers two or more counties, the number of directors per county is specified by statute. Sanitation districts may issue bonds, fix and collect benefit assessments, and impose charges for services. Subdistricts established by a sanitation district are not counted as separate governments.

Sanitation Tax Districts

Sanitation tax districts are established by resolution of the 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, and levy ad valorem taxes.

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 January 1992. 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 district court, after voter approval, 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 district court after petition of landowners and public hearing. The county judge/ executive appoints a board of three commissioners for each district. If the district is located in two or more counties, the board has five members who are selected by the county judges/ executives of the member counties in accordance with statute. 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.

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 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 16-member board of directors, 8 of whom are appointed by the Governor, plus the Lieutenant Governor, the secretary of finance, the commissioner for local government, the commissioner of revenue, the attorney general, the secretary of the cabinet for development, the secretary of transportation, and the commissioner of commerce (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 development, the secretary of finance, and the commissioner of revenue 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 commissioner of transportation, the State highway engineer, 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
- Churchill Downs Authority
- Computer Services for the Blind Corporation
- Covered wooden bridge authorities
- East Kentucky Economic Development and Jobs Creation Corporation
- Kentucky Agricultural Finance Corporation
- Kentucky Authority for Educational Television
- Kentucky Coal Authority
- Kentucky Development Finance Authority
- Kentucky Educational Savings Plan Trust
- Kentucky Energy Park Authority
- 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
- Kentucky Port and River Development Commission
- Kentucky Recycling Brokerage Authority
- Kentucky River Authority
- Kentucky Rural Economic Development Authority
- Kentucky Savings Bond Authority
- Kentucky School Facilities Construction Commission (formerly Kentucky School Building Authority)
- Mining and Minerals Trust Fund
- Waterway Marina Development Commission and districts

County

- Air pollution control districts
- Community improvement districts (in counties containing first or second 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
- Joint sewer agencies
- Mental health and mental retardation taxing districts

³⁶Authorizing legislation for the Kentucky Water Resources Authority was repealed in 1988. The Kentucky Pollution Abatement and Water Resources Authority in 1988. The Kentucky Public School Authority became the Kentucky School Facilities Construction Commission in 1988.

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

Municipal³⁸

City air boards or airport authorities
City bridge commissions
Industrial development authorities
Joint park and recreation boards (joint city)
Joint sewer agencies
Louisville Water Company
Management districts (first class cities)
Management districts (cities other than first class)
Mental health and mental retardation taxing districts
Motor vehicle parking authorities (single-city)
Overlay districts

³⁷Authorizing legislation for neighborhood improvement districts was repealed in 1986, but existing districts of this type may continue in operation.

³⁸Legislation authorizing city health boards was repealed in 1982.

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)
Kentucky Center for the Arts Corporation
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 42nd among the States in number of local governments, with 458 as of January 1992.

PARISH GOVERNMENTS (61)

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, Orleans, and Terrebonne. These three parishes are substantially consolidated, for governmental purposes, with the cities of Baton Rouge, New Orleans, and Houma, respectively. Baton Rouge, New Orleans, and Terrebonne Parish Consolidated Government are counted as municipal governments, rather than as parish governments, in census statistics on governments.³⁹

In Louisiana parishes with parish government, the governing body is called the police jury, except in Jefferson Parish, which has a parish council, and in Plaquemines Parish, which has a commission council.

SUBPARISH GENERAL PURPOSE GOVERNMENTS (301)

Municipal Governments (301)

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. The city districts are also governed by elected boards. Both parish and city school districts may levy taxes, and may issue bonds upon voter approval.

³⁹Two cities and towns in East Baton Rouge Parish continue to exist as separate governments: Baker and Zachary.

Dependent Public School Systems (0)

Louisiana has no dependent public school systems.

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 parish purposes by means of a 1 percent district-wide sales tax. 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.

SPECIAL DISTRICT GOVERNMENTS (30)

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

This district was created by 1988 legislation to develop rail lines in Lafayette and St. Landry Parishes. A board of seven commissioners, appointed by the Governor, governs the district. The district may charge fees and rentals and, with voter approval, levy ad valorem taxes and issue bonds.

Amite River 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, St. Helena, and St. James Parishes). The board of commissioners consists of 13 members; 1 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, parishes, and counties 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.

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, one by the parish school board, one by the State board of elementary and secondary education, 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 January 1992.

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; 6 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 three members appointed by the police jury of each of the two parishes governs the district. The district may, upon voter approval, 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 is established by 1991 legislation, after resolution of three or more political subdivisions, 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 is 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.

North and South Rapides Parish Sanitation Districts

These districts were authorized by 1985 legislation to provide solid waste collection and disposal services. A board appointed jointly by the mayors of the participating municipalities, plus 1 member appointed by the parish police jury and 2 members by the Governor, governs each district. Upon voter approval, these districts may levy a sales and use tax.

Parish Economic Development Districts

These districts have been authorized by local acts to encourage economic development:

- Caddo-Bossier Parishes Port Commission⁴⁰
- England Economic and Industrial Development District (in Rapides Parish)
- Grant Economic Development District

⁴⁰In the 1987 Census of Governments, this commission was classified as a subordinate agency of the State government.

- La Salle Economic Development District
- Morehouse Economic Development District
- Natchitoches Economic Development District
- Rapides Economic Development District
- Ruston-Lincoln Economic Development District
- St. Landry Parish Economic and Industrial Development District
- Terrebonne Economic Development District
- Tri-Parish Economic Development District (Catahoula, Concordia, and Tensas Parishes)

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
- Cane River Waterway District
- Grand Isle Port Commission
- Greater Lafourche Port Commission
- Greater Ouachita Port Commission
- Jennings Navigation District
- Lafayette Harbor, Terminal, and Industrial Development District
- 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

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 and all may levy ad valorem taxes.

These districts may issue bonds, but, in most cases, the approval of the voters is necessary. The St. Tammany district was not reported in operation as of January 1992.

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, upon voter approval, levy ad valorem taxes and issue bonds.

Regional Transit Authority

The Regional Transit Authority was established by law to provide bus and rail transit in the New Orleans metropolitan area. However, participation of any parish is voluntary. The governing body consists of four commissioners, two of whom are 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 or, upon voter approval, 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, receive contributions from member parishes, and issue revenue bonds. This authority was not reported in operation as of January 1992.

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 appointed by the St. Landry Parish police jury. The district may levy a property tax and issue bonds with voter approval. The district may also 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 January 1992.

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, upon voter approval, may levy ad valorem taxes and issue bonds.

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 four members appointed by the president of the Terrebonne Parish Council, 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 bonds with the approval of the Louisiana State bond commission. This authority was not reported in operation as of January 1992.

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. Upon voter approval, the district may levy ad valorem taxes and issue bonds.

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:

- 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 January 1992.

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 gravity drainage districts, consolidated gravity drainage districts, and leveed and pumped drainage districts. Such districts are established by the parish police jury (in any parish except Orleans) 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 either by a board of commissioners appointed by the parish police jury, or by the parish police jury ex officio. Such districts may levy ad valorem taxes and special assessments upon approval of the parish police jury. In certain parishes, drainage districts may also collect service charges with voter approval. However, 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 the parish police jury ex officio or of five commissioners; 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 nine members appointed by, and serving at the pleasure of, the Governor, from names submitted by the cities and the parishes in the port area, plus one member appointed at the Governor's discretion. 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). 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. A police jury establishes such a district upon petition of taxpayers. Administration is by a board of commissioners appointed by the police jury. Upon approval of the parish governing body, the district may charge rates for services; voter approval is also 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 Health Education Authority (State). This authority was created by act of the legislature to finance health education facilities. A board of trustees, consisting of the Governor ex officio plus 12 members appointed by the Governor and 1 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 11 members, 9 of whom are appointed by the Governor, plus the State treasurer and the secretary of urban and community affairs, who serve in an ex officio capacity. The agency may purchase insured mortgage loans and issue bonds upon approval of the Louisiana State bond commission.

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

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 nine commissioners appointed by the Governor; two are selected from the three deepwater ports; two from each of the three public service commission districts; and one selected at large. The authority may charge fees and other charges, accept gifts and donations, and issue revenue bonds.

Port Commission of New Orleans (State). This commission operates port facilities and the Rivergate convention center 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.⁴¹ 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 governing body consists of eight members appointed by the Governor. 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.

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 benefited 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

⁴¹The Louisiana Public Facilities Authority is an example of a large State agency created under this law.

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:

State⁴²

- Ascension-St. James Airport and Transportation Authority
- Bayou D'Arbonne Lake Watershed District⁴³
- Capital Construction and Improvement Commission⁴⁴
- Cypress and Black Bayou Recreation and Water Conservation District⁴⁵
- Grand Bayou Reservoir District (formerly Black Lake Bayou Recreation and Water Conservation District)
- Judicial enforcement districts
- Lake Pontchartrain Sanitary District
- Louisiana Agricultural Finance 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 Fiscal Authority
- Louisiana Health Care Authority⁴⁶
- Louisiana Health Insurance Association
- Louisiana Motor Vehicle Theft Prevention Authority
- Louisiana Office Building Corporation
- Louisiana Resource Recovery and Development Authority
- Louisiana State Bond Commission
- Louisiana Tourism Promotion District

⁴²Authorizing legislation for the following agencies has been repealed and their functions transferred to other State agencies: Larose-Lafitte Toll Road Authority (in 1977), Louisiana Indian Housing Authority (in 1988), Louisiana Minority Business Development Authority (in 1988), Louisiana Nuclear and Space Authority (in 1973), Louisiana Small Business Equity Corporation (in 1988), and South Central Louisiana Toll Road Authority (in 1977). The following agencies were not reported active in January 1992: 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.

⁴³This district is under the supervision of the State department of public works.

⁴⁴Although 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.

⁴⁵This district is under the supervision of the State department of public works.

⁴⁶This 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 treat it as a political subdivision.

- Louisiana Western Corridor Commission
- 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:⁴⁷
 - 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
 - Vidalia Port Commission
 - West Cameron Port Harbor and Terminal District
- Red River Waterway District
- Sabine River Authority of Louisiana
- Southeastern Aviation Authority
- State planning and development districts

Parish

- Agricultural arena authorities
- Agricultural industrial boards
- Airport authorities or districts (parish)
- Ambulance service districts
- Assessment districts
- Calcasieu Parish Interstate Highway Lighting District
- Cameron Parish Public Utility District
- Coliseum authorities
- Communications districts
- Community center and playground districts
- Consolidated special service districts (including consolidated waterworks and sewerage districts)
- Drug rehabilitation services districts
- East Feliciana Parish special taxing districts
- East Jefferson Parish Culture and Recreation District
- East-West Expressway Authority (joint parish-municipal)
- Environmental protection 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

⁴⁷The 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 treat these commissions as political subdivisions.

- Irrigation districts
 - Jefferson Parish Economic Development and Port District
 - Jefferson Parish Human Services Authority
 - Joint authorities and districts for specified public purposes
 - Lafayette Economic Development Authority (formerly Lafayette Harbor and Terminal District)⁴⁸
 - Lafayette Parish Bayou Vermilion District
 - La Salle Parish Cemetery District
 - Law enforcement districts
 - Lincoln Parish special taxing districts
 - 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 Recreation and Parks District
 - St. Tammany Parish Sewer and Water Management Commission
 - St. Tammany Parish Special Recreation District 8
 - St. Tammany Parish subroad 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
 - Veterans' memorial districts
 - West Baton Rouge Museum Board
 - Zoning districts (St. Bernard Parish)

Municipal⁴⁹

- Airport authorities and districts (municipal)
- Community improvement agencies (special acts)

⁴⁸This district was classified as a special district government in the 1987 Census of Governments and previous census reporting.

⁴⁹Authorizing legislation for the Abbeville Part and Recreation Commission was repealed in 1984.

- 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
- East-West Expressway Authority (joint parish municipal)
- 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 Commission
- 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 Almonaster-Michaud Industrial District
- New Orleans Community Improvement Agency
- 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 Communication 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
- Washington Museum and Tourist Commission
- Waste Management Authority

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

MAINE

Maine ranks 33rd among the States in number of local governments, with 796 as of January 1992.

COUNTY GOVERNMENTS (16)

There are no areas in Maine lacking county government. The county governing body is 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 (490)

The 490 subcounty general purpose governments in Maine comprise 22 municipal (city) governments and 468 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. However, under home rule, cities may draft their own charters. Village corporations are counted as special district governments (see below).

Towns, to which the term “municipalities” is generally applied by Maine statutes, and plantations, to which the term “municipalities” is also applied for some purposes by Maine statutes, are counted for census purposes as town rather than municipal governments (see below).

Town or Township Governments (468)

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 (288)

School District Governments (91)

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
- Vocational regions

School administrative districts, which constitute the majority of school district governments in Maine, are formed only when certain criteria regarding the number of secondary pupils to be education have been met, and 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 may also issue bonds after voter approval.

Community school districts are school administrative units formed between two or more participating towns for any combination of grades from kindergarten through grade 12. Each community school district is governed by an elected board of trustees and a community school committee. School committee members are selected by and from the elected school committees of the participating towns and plantations, except that districts providing grades 1 through 12 inclusive must have an elected school committee. The community school committee determines district tax requirements subject to approval by majority vote of the voters in the district, to be collected by the participating cities and towns. However, the issuance of bonds requires 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.

The vocational regions are governed by cooperative boards with the power to issue bonds subject to referendum. As of January 1992, seven vocational regions were reported in operation.

Dependent Public School Systems (197)

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 (176)
 - Town school systems
- Systems dependent on the State government (4)
 - Schools in unorganized territory
 - Indian schools

Education in Maine is provided principally through the 17 city and 176 town school systems. These systems are classified for census purposes as dependent agencies of city or town governments, and are not counted as separate governments. Although these school systems are 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 the maintenance of schools for two or more town areas and are governed by 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.

Also classified as dependent activities of the State government, and not counted as separate governments, are the Indian schools. An elected school committee governs each Indian school. As of January 1992, there were three such schools.

Other Educational Activities

Maine law provides for school unions, formerly known as supervisory unions.⁵⁰ 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 vocational centers are dependent activities of the participating city and town school systems, and are not counted as separate governments.

The postsecondary vocational-technical institutes are classified as State institutions, and are not counted as separate governments.

⁵⁰In the 1987 Census of Governments, school unions were listed as "school administrative units."

SPECIAL DISTRICT GOVERNMENTS (199)

Maine 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

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

These districts to preserve coastal watershed resources and control pollution therein are established by petition of voters or application of municipalities to the State board of environmental protection, after voter approval. A board of trustees governs each district; one member is appointed by each participating sanitary or sewer district, and the remainder are elected. The participating municipalities make proportionate contributions to the district budget.

Cobbossee 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-Annabessacook 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 budget of the district is also subject to approval of the voters at an annual district budget meeting, with the cost of financing the district 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-Annabessacook 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 may also accept Federal grants.

Lake Watershed Districts

These districts to preserve lake watersheds and control pollution therein are established by petition of voters or application of municipalities to the State board of environmental protection, after voter approval. A board of trustees governs each district; one member is appointed by each participating water district, and the remainder are elected. The participating municipalities make proportionate contributions to the district budget.

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, plus 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.

Maine Municipal and Rural Electrification Cooperative Agency

This agency was established by 1981 legislation to provide wholesale electric power. A board of directors is appointed by the Governor; the director of the Office of Energy Resources serves in an ex officio capacity. The agency may fix rents, rates, and other charges, receive appropriations from member cities and towns, and issue revenue bonds.

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 city or town, there are two trustees elected from each participating city or town. The district may fix rates and, after voter approval, may issue revenue bonds.

Passamaquoddy District Authority

This authority was authorized by a 1945 special act. Although the authorizing legislation for this authority has never been repealed, the authority was last reported in operation in the 1962 Census of Governments.

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. Two port districts—Eastport and Rockland—still exist but are inoperative; their functions are handled by the Maine Port Authority, a State agency.

Recreational 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.

Refuse Disposal Districts

Districts to provide solid waste disposal and resource recovery are established by application of one or more municipalities to the commissioner of environmental protection, after public hearing and referendum. A board of directors, appointed by the governing bodies of the municipalities served in accordance with agreement between participating governments, governs each district. The district may fix fees and charges, levy special assessments, and, after voter approval, may issue revenue bonds. In the 1987 Census of Governments, these districts were listed as "Regional Refuse Disposal Districts."

Districts of this type that serve only one municipality are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Sanitary Districts or Sewer Districts

The Maine Sanitary District Enabling Act permits the establishment of sanitary districts by the board of environmental protection upon application of municipal officers or residents of unorganized territory, following public hearing and local referendum. An elected board of trustees governs each district. Sanitary districts may collect rates and charges, levy benefit assessments, and issue bonds.

A general law effective January 1, 1982, requires that new sewer districts, as well as the charters of sewer districts already established under private and special

laws, comply with uniform provisions in regard to rate schedules, sewer extensions, and other operating procedures. Furthermore, all existing sewer districts may opt to reorganize as sanitary districts under the provisions of the Maine Sanitary District Enabling Act.

The Kennebec Sanitary Treatment District was authorized by a 1971 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 may also collect charges from other users of its facilities. The district may also issue bonds.

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, 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 Greater Portland Transit District, which comprises the cities of Portland, South Portland, and Westbrook, and the town of Cape Elizabeth, 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.

Washington County Development Authority

This authority was established by a 1959 special act for recreational development purposes. A seven-member board appointed by the Governor administers the authority. The authority may fix fees and charges for facilities, accept loans and contributions from public sources, and issue bonds. Although authorizing legislation for this authority has never been repealed, it was last reported in operation in the 1967 Census of Governments.

Water 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 may also 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. 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.

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 State treasurer and the State bank commissioner 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 revenue bonds.

Maine School Building Authority (State). This authority was established by a special act. It is administered by a board comprising the commissioner of educational and

cultural services, plus all members of the State board of education. The authority may accept Federal loans and grants and issue revenue bonds payable from the rental of its properties.

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 State treasurer 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 chairperson of the State highway commission, ex officio. The authority may collect tolls and charges, and may issue revenue bonds.

Urban renewal agencies (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, and contributions, and may issue revenue bonds. The sponsoring government may levy taxes and issue its bonds to provide funds for agency purposes.

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:

State⁵¹

Jail Industries Authority
Maine Court Facilities Authority
Maine Development Foundation
Maine Educational Loan Authority

⁵¹Authorizing legislation for the following types of entities has been repealed: Forest fire control districts (in 1979), Maine Forest Authority (in 1983), and Mountain Resorts Airport Authority (in 1977).

Maine Finance Authority
Maine Health and Higher Educational Facilities Authority
Maine High-Risk Insurance Organization
Maine Indian Housing Authority
Maine Low-Level Radioactive Waste Authority
Maine Port Authority
Maine Public Utility Financing Bank

County

Cumberland County Recreation Center and District

Municipal

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
Transportation districts (single-city)

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)

Other

The following are geographical areas outside the area of any town or organized plantation, and are not counted as governments:

Gores
Surpluses
Islands
Townships

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

MARYLAND

Maryland ranks 44th among the States in number of local governments, with 401 as of January 1992.

COUNTY GOVERNMENTS (23)

The entire area of the State is encompassed by county government with the exception of the area of the city of Baltimore, which 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.

The county governing body is known as the board of county commissioners, except for Anne Arundel, Baltimore, Harford, Howard, Montgomery, Prince George's, Talbot, and Wicomico Counties, which operate under home rule charters. These eight counties are governed by county councils. 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 (155)

Municipal Governments (155)

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 (which is located outside the area of any county) are treated as a single class in State legislation.

In cases where "villages" in Montgomery County have been formed as special taxing units, rather than incorporated as municipal governments, under Maryland law, they 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 (40)

School District Governments (0)

Maryland has no independent school district governments.

Dependent Public School Systems (40)

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

- Systems dependent on county governments (39)
 - County boards of education
 - County and regional community colleges
- System dependent on municipal governments (1)
 - Baltimore city schools

In Maryland, the local public school systems are not counted as separate governments. Schools in each of the 23 counties are administered by a county board of education, appointed by the Governor, except in Allegany, Carroll, Charles, Garrett, Howard, Kent, Montgomery, Prince George's, Somerset, and Washington Counties, where the school board is elected. County school fiscal requirements are finally 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. Their fiscal requirements are subject to review and are provided for by the city of Baltimore. They are not counted as a separate government, but are 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. They are not counted as separate governments. Fiscal requirements of the colleges are finally determined and provided 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 population. In January 1992, 16 county and regional community colleges were reported in operation.

Community colleges are governed by a board of trustees appointed, in most cases, by the Governor with the consent of the senate.

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 (223)

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

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. Up to 1992, 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. The tax ditch law provided for the establishment of drainage ditches by the boards of county commissioners on petition of landowners and after a public hearing. They are governed by elected boards of managers. 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.⁵²

Metropolitan Washington Airports Authority

This authority is counted under "Virginia—Special District Governments."

Northeast Maryland Waste Disposal Authority

This authority to provide resource recovery facilities was created by special act. The authority board, appointed by the Governor, consists of one member representing each of the following areas: Anne Arundel County, Baltimore County, Baltimore City, and Harford County. The authority may fix rates, rentals, and charges, and issue revenue bonds.

⁵²Two housing authorities under county fiscal control include the Montgomery County Housing Opportunities Commission and the Prince George's County Housing Authority.

Potomac Highlands Airport Authority

This authority is counted under "West Virginia—Special District Governments."

Public Watershed Associations

These associations to provide for water conservation, drainage, flood control, and soil conservation may be established by the county governing body or the mayor of Baltimore City upon petition of landowners and after public hearing. An elected board of directors governs each association. The board may issue bonds and may levy assessments on benefited land.

Sanitary (or "Metropolitan") Districts

Sanitary districts to provide water supply, sewerage, and solid waste disposal facilities 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 six-member board of the Washington Suburban Sanitary Commission is appointed by the governing bodies of Montgomery and Prince George's Counties, with three members representing each county.

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. Indebtedness up to \$50,000 is permitted with the approval of the State committee.

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. Listed below are the special tax areas that are counted as governments. A statement of the function of the districts is also included where not indicated by the title. Each of these units has a separately constituted governing body. The district may levy property taxes and special assessments.

- In Allegany County
 - Cresaptown Civic Improvement Association (water supply and street lighting)
 - Potomac Park Addition (street lighting and water for fire fighting)

Special tax areas (to provide any or all of the following functions: ambulance service, fire hydrants, 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)

However, villages that have been incorporated as municipal governments under Maryland law 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 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 the commissioners of Allegany and Garrett Counties, respectively. The commission may issue revenue bonds, fix and collect rates and charges, and accept grants and contributions.

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).

Among the subordinate agencies and areas listed below, some 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). This authority, authorized by act of the legislature, was created 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 to provide park and recreational facilities, plus planning services in Montgomery and Prince George’s Counties, was created by special act. The governing body consists of 10 members, 3 appointed by the Montgomery County Council with the consent of the county executive, 2 appointed by the Montgomery County executive with the consent of the County Council, and 5 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). These fire districts were established by county ordinance. Each is administered by a separate board. The fire district boards submit their budgets to the county council, which finally sets the tax rate to be levied for fire department purposes.

Other examples include:

State

- Auxiliary and Academic Facilities Bond Authority
- Baltimore Convention Center Authority
- Central Maryland Cultural Commission

Chesapeake Bay Trust
 Forest conservancy districts
 Historic St. Mary's City Commission
 Housing Resource Corporation
 Maryland Agricultural Land Preservation Foundation
 Maryland Deposit Insurance Fund Corporation
 Maryland Economic Development Corporation
 Maryland Food Center Authority
 Maryland Higher Education Loan Corporation
 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
 State Tobacco 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
 Parking authorities—Montgomery and Prince George's Counties
 • Parking lot districts (Montgomery County)
 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 Transportation Authority
 Washington Suburban Transit District
 Waterways improvement districts
 Wicomico Urban Services Commission

County

Allegany County Transit Authority
 Allegany County Water Commission
 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)
 Commercial district management authorities
 County library boards
 Electric lighting districts (Frederick, St. Mary's, and Somerset Counties)
 • Erosion districts
 Harford Educational Foundation
 Historic districts
 Housing authorities governed by county governing body or under county fiscal control
 • Howard County fire districts

Municipal

Baltimore Civic Center Authority
 Baltimore Community Development Finance Corporation
 Drainage districts in Takoma Park
 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 32nd among the States in number of local governments, with 843 as of January 1992.

COUNTY GOVERNMENTS (12)

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.⁵³ 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. Some of the most important functions include provision of jails and other correctional institutions, recording of deeds, and provision of court houses. The counties may also maintain agricultural schools (see "Public School Systems," below) and hospitals.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (351)

The 351 subcounty general purpose governments in Massachusetts comprise 39 municipal (city) governments and 312 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 (39)

The term "municipality," as defined for census statistics on governments, applies only to the cities in Massachusetts. Towns, which are treated as municipalities in Massachusetts statutes, are counted for census purposes as town rather than municipal governments (see below). 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 and, 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.

⁵³The cities of Chelsea and Revere, and the town of Winthrop, all located in Suffolk County, continue to exist as separate governments.

Town or Township Governments (312)

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 (370)

School District Governments (84)

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 may determine their fiscal needs, to be provided by the participating towns. As of January 1987, there were 52 academic regional school districts and 27 vocational regional school districts.

Dependent Public School Systems (286)

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 (39)
 - City school systems
- Systems dependent on town governments (244)
 - Town school systems

The county agricultural schools are governed by boards of trustees consisting, in each instance, 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 January 1992, there were three such schools.

In January 1992, there were 39 city school systems and 244 town school systems.⁵⁴ Each of these has an elected school committee to administer the schools, but their fiscal 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

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 January 1992.

The 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 January 1992, 34 educational collaboratives were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (396)

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 to plan and finance rapid transit improvements in the Boston metropolitan area was created by a 1929 special act. It is separate from the metropolitan

⁵⁴Of the 312 towns in Massachusetts, only 228 towns have their own school systems. Of the 84 that operate no schools, 68 are members of 12-grade district systems and have no school committee. Five towns tuition out all of their students and do have school committees. The remaining 11 belong to a regional district and tuition out some of their students. These towns may have their own school committees. The count of 244 town-dependent public school systems excludes the 68 towns that have no town school committee.

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.

This district acted as the financing agent for the former Metropolitan Transit Authority (see Massachusetts Bay Transportation Authority, below), and will continue as such for the liquidation of bonds issued for the Metropolitan Transit Authority. District fiscal needs are met by assessments against the 14 cities and towns included in the district area and from principal and interest payments on bonds of the Metropolitan Transit Authority.

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 benefited landowners and may accept assistance from any government.

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 the creation of fire districts in towns of less than 2,000 population by the board of selectmen on petition and after referendum. 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. The authority 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 to provide street lighting, libraries, sidewalks, and police protection, 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, which operates, manages, and coordinates bus and rail transit and commuter rail service in the Boston metropolitan area, was established by 1964 legislation and replaces the former Metropolitan Transit Authority that served 14 cities and towns in the Boston metropolitan area. A five-member board of directors appointed by the Governor, with the approval of designated agencies, governs the authority. The authority may fix rates and fares, and receive State, city, and town contributions. The authority may issue bonds, with a portion of the debt service being assumed by the State government for obligations incurred for specific purposes. The Boston Metropolitan District (see above) continues as the financing agency of the authority for the purpose of liquidating debt issued for the former Metropolitan Transit Authority.

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 selected by the managers of the publicly owned electric utilities of member cities and towns. 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.

Reclamation Districts

Districts to reclaim lowlands and provide mosquito abatement may be established by the State reclamation board on petition of landowners and after local referendum. An elected prudential committee governs each district. The district may levy assessments and issue bonds with the approval of the voters.

Regional Police Districts

Districts to provide police protection in two or more contiguous towns are established by resolution of the towns to be served. A board of commissioners, with two members appointed by the governing body of each member town, governs each district. The district may establish the amount to be contributed by each member town, and, after voter approval, may issue bonds.

Regional Refuse Disposal Districts

General law authorizes cities and towns to establish regional refuse disposal districts to provide refuse disposal services 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.

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 of each member town. The authorities may fix rates and fares, receive contributions from the State and from member cities and towns, and may issue bonds.

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. The Greater Lawrence Sanitary District is now covered under "Water Pollution Abatement Districts," below.

South Shore Transportation District

This district was authorized by a 1961 special act to provide transit service in the city of Quincy and the towns of Braintree, Hingham, and Weymouth. Although this legislation has never been repealed, the district has never been reported in operation. The area included in this district is now served by the Massachusetts Bay Transportation Authority.

Transportation Areas

A single city or town, or two or more cities or towns, after local referendum, may establish transportation areas for operation of transit systems. 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. Participating cities and towns may be assessed for any deficit. The Greenfield-Montague Transportation Area was established under this law.

Water Pollution Abatement Districts

General law provides that water pollution abatement districts may be established by two or more cities or towns after local referendum. The governing body consists of two members of the board of selectmen of each participating town and two members of the city council of each participating city, with one additional member appointed if a city

or town has more than 20,000 population, and two additional members appointed if it has more than 50,000 population. Such a district may receive grants and contributions and may 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.

Western Suburbs Transportation District

This district was authorized by a 1961 special act to provide transit service in the cities of Boston and Newton, and the towns of Framingham, Natick, and Wellesley. Although this legislation has never been repealed, the district has never been reported in operation. The area included in this district is now served by the Massachusetts Bay Transportation Authority.

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 Convention Center Authority (State). This authority was created by act of the general court to develop convention center facilities in the Boston area. A board of five members, including the State treasurer and four members appointed by the Governor, governs the authority. The authority may fix rates, fees, and charges, receive State appropriations, and issue revenue bonds.

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 and institutions of higher education. 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 is governed by a board of nine members, five of whom are appointed by the Governor, plus the secretary of communities and development, the commissioner of corporations and taxation, the commissioner of banking, and the Executive Director of the Massachusetts Housing Finance Agency, who serve in an ex officio capacity. 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 seven members, five 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 contributions, 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, and issue revenue bonds. This authority has acquired and now administers the Mystic River Bridge, the Port of Boston, and State-owned airports, including Logan International Airport and 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 with the consent of the Governor’s Council. The authority may fix tolls and charges, 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 4 members appointed by the Governor, 3 members appointed by the mayor of Boston, 3 members selected by an advisory board representing local governments in the area, and the State secretary of environmental affairs ex officio. The authority

may impose charges, fees, and rates, may specify the amounts to be assessed participating cities and towns, and may issue revenue bonds. The commission must make debt service payments to the metropolitan district commission for debt issued by that commission prior to 1985.

Metropolitan District Commission (State). This commission was established by act of the general court to build, operate, and maintain park, sewerage, and water supply facilities in the Boston metropolitan area. It is separate from the Boston Metropolitan District (listed above under "Special District Governments"). 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 receives revenues from charges and from State appropriations.

Effective July 1, 1985, the metropolitan district commission turned over operation of the Boston area water and sewer system to the Massachusetts Water Resources Authority. However, the metropolitan district commission is still in existence to service debt, and to operate parks and parkways.

Redevelopment authorities or community development authorities (municipal and town). Any town or city may establish such an authority by declaring a need therefor. 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 and loans.

Other examples include:

State

- Air pollution control districts
- Bay State Skills Corporation
- Community Economic Development Assistance Corporation
- Government Center Commission
- Government Land Bank
- Health districts
- Massachusetts Community Development Finance Authority
- Massachusetts Corporation for Educational Telecommunications
- Massachusetts Educational Financing Authority (formerly Massachusetts Education Loan Authority)
- Massachusetts Horse Racing Authority
- Massachusetts Industrial Development Authority
- Massachusetts Industrial Finance Agency
- Massachusetts Legal Assistance Corporation
- Massachusetts Product Development Corporation
- Massachusetts Technology Development Corporation
- Massachusetts Technology Park Corporation
- 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

Municipal

- Boston Water and Sewer Commission
- City airport commissions
- City fire prevention districts
- 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
- Public welfare districts
- Regional health districts
- Regional industrial commissions
- Veterans' service districts
- Waste disposal facilities financing authorities

Town

- Baker Hill Road District (in Lanesborough)
- Bourne Recreation Authority
- Drinking water protection districts
- Economic development and industrial corporations—1972 general law; also special acts
- Incinerator authorities
- Industrial development financing authorities
- Nantucket Islands Land Bank
- Public beach districts
- Public welfare districts
- Regional or town health districts
- Regional industrial commissions
- Town airport commissions
- Town fire prevention districts
- 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 (joint city-town)

Weymouth-Braintree Regional Recreation and Conservation District (joint city-town)

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

MICHIGAN

Michigan ranks 14th among the States in number of local governments, with 2,721 as of January 1992.

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 (585)

School District Governments (585)

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

- First class school districts

- Second class school districts
- Third class school districts
- Fourth class school districts
- Primary school districts
- Special school districts
- Community college districts

All Michigan school districts are classed according to population served. Change from one class of school district to another is not automatic. The school board of a primary or fourth class district may submit the question of such a change to the voters; change from a third class to a second class district is by petition to the school board, after voter approval. The district governing body is an elected board of education. It may levy local ad valorem taxes and may issue bonds, both usually requiring the approval of the voters.

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 (0)

Michigan has no dependent public school systems.

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, the levy of ad valorem taxes for vocational-technical school and special education purposes by intermediate school districts requires voter approval. In January 1992, 57 intermediate school districts were reported in operation.

The board of education of first, second, or third class and special school districts 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 (277)

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

⁵⁵One village—Grosse Point Shores—is coterminous with two townships (Lake Township in Macomb County and Grosse Point Township in Wayne County). However, the village and the townships each perform distinct functions and are each counted as separate governments for census purposes.

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 facilities in counties having a population of 400,000 or less by the State water resources commission 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, consisting 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, may accept grants, fix and collect charges, levy benefit assessments, and issue bonds. No irrigation districts were reported in operation as of January 1992.

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.

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 10-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 intergovernmental 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 Transportation (formerly Southeastern Michigan Transportation Authority), 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, 1 member is appointed by the Governor, 2 by the county board of commissioners, and 2 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 benefited 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. “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 water 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 under the 1956 law are created to provide a water supply and sewage disposal system by the State water resources commission on petition of two or more cities, villages, or townships after local referendum. An elected board of 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 January 1992.

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, after 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 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 Education Trust
- 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 commissioners⁵⁶
- County health districts
- County library boards
- Economic development commissions
- Economic development corporations
- Emergency telephone districts
- Health facilities corporations (county)
- Historic districts

⁵⁶In Wayne County, county boards of road commissioners may also build and maintain airports.

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

Building and parking authorities
City market authorities
Commercial redevelopment districts (municipal)
Downtown development authorities
Economic development corporations
Fire assessment districts
Health facilities corporations (municipal)
Historic districts
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

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.

MINNESOTA

Minnesota ranks 6th among the States in number of local governments, with 3,579 as of January 1992.

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 (2,657)

The 2,657 subcounty general purpose governments in Minnesota comprise 854 municipal (city) governments and 1,803 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 (1,803)

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 the Minnesota statutes.

PUBLIC SCHOOL SYSTEMS (458)

School District Governments (458)

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
- Technical colleges

An elected board administers each school district of the above three types. School districts may levy school taxes and issue bonds.

Technical colleges (formerly area vocational-technical institutes) may be established by school districts, intermediate districts, or joint vocational technical districts. Joint vocational technical school districts are established by two or more independent school districts after approval by the State commissioner of education. The joint vocational technical board consists of appointed representatives of the participating school districts. Joint vocational technical districts may levy ad valorem taxes and issue bonds. Since 1985, they may confer associate degrees. In the 1987 Census of Governments, and in previous census reporting, technical colleges were not counted as separate governments.

Dependent Public School Systems (0)

Minnesota has no dependent public school systems.

Other Educational Activities

Minnesota has the following types of educational service agencies in operation:

- Area learning centers
- 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 to provide vocational education to secondary school pupils with special needs 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. In January 1992, there were 26 area learning centers reported in operation.

Educational cooperative service units, or ECSU's, were established by 1976 legislation that divided the State into 10 educational cooperative service units to provide planning and special educational programs and services on a regional basis. A unit becomes operational upon petition to the State board of education by a majority of the school board members. Educational cooperative service units receive revenue from State and Federal grants, and from service fees apportioned among participating school districts and private educational institutions. Educational cooperative service units are not counted as separate governments. In January 1992, 9 educational cooperative service units were reported in operation.

Education districts to provide educational and school support services to participating school districts may be established by agreement between 4 or more school districts. A board of appointed representatives of the participating school districts governs each education district; these representatives serve at the pleasure of the school district they represent. Education districts may levy ad valorem taxes and issue bonds after voter approval. In January 1992, there were 35 education districts reported in operation.

Elementary and secondary vocational computer regions, or ESV's, provide a computer based financial management accounting system to school districts, utilizing regional or other computing facilities. They are not counted as separate governments. In January 1992, there were eight regions of this type reported in operation.

Interdistrict councils organized under the Joint Powers Act 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 apply to secondary cooperative facilities districts, special education cooperative districts, and telecommunications districts. In January 1992, there were 2 secondary cooperative facilities districts, 15 special education cooperative districts, and 9 telecommunications districts reported in operation.

Intermediate school districts are established by special acts to provide technical colleges or special education. A joint board, consisting of appointed representatives of each participating school district, governs each 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. In January 1992, there were three intermediate school districts reported in operation.

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. In January 1992, 14 vocational centers were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (377)

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 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.

These agencies are to be distinguished from the municipal redevelopment agencies listed under "Subordinate Agencies and Areas," below.

Carey Lake Recreational District

A 1969 special act permits establishment of this district after approval of the governing bodies of the cities of Chisholm, Buhl, and Hibbing, and Stuntz township. The district board of trustees consists of two representatives from each of the governing bodies. The district may fix sales and rental charges.

Drainage and Conservancy Districts

Authorizing legislation for drainage and conservancy districts was repealed in 1987.

Hospital Districts—1957 and 1959 Laws

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.

Under 1957 legislation as amended in 1973, hospital districts may be created by a county governing body or by two or more county governing bodies acting jointly, on petition of any combination of two or more contiguous cities or townships. A referendum on creation of the district is required if petitioned by voters. The district hospital

board consists of one member elected from each constituent city or township. Provisions for financing are similar to those for municipal hospital districts.

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.

Medical 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 the county of Lake. 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.

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 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 Sports Facilities Commission

This commission was established by 1977 legislation to provide sports stadiums in the Minneapolis-St. Paul area. The commission consists of nine members 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.

In the 1987 Census of Governments, and in earlier census reporting, the metropolitan sports facilities commission was classified as a dependent activity of the metropolitan council, and was not counted as a separate government.

Metropolitan Waste Control Commission

The metropolitan waste control commission was established by 1969 legislation to provide for sewage disposal facilities in the Minneapolis-St. Paul area. The metropolitan council appoints eight members of the board of directors; the Governor appoints the chairperson. The board has acquired and operates facilities formerly operated by the Minneapolis-St. Paul Sanitary District as well as other such facilities in the metropolitan area. The commission apportions its operating costs in accordance with a statutory formula to the member governments. The commission has no taxing or bonding powers. However, the metropolitan council may levy ad valorem taxes and issue general obligation bonds to finance construction of sewage disposal facilities owned by the commission.

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 January 1992.

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. Multi-county 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

This corporation was established by 1986 legislation as the successor to the former St. Paul-Ramsey Medical Center Commission. The directors are selected by a

nominating committee; that committee must include a member of the Ramsey County Board of Commissioners. The corporation may fix charges, receive Federal, State, and local contributions, and issue revenue bonds.

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, and public interest groups. The commission bylaws specify the method of selection of board members; in all cases, the other board members select the chairperson. Regional development commissions may receive State and Federal grants, and may levy property taxes.

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 board was established by 1984 legislation to direct and coordinate public transit in the Minneapolis-St. Paul area. Members of the board are appointed by the metropolitan council. The board may levy ad valorem taxes. The metropolitan council may issue bonds to finance projects for the benefit of the board. The regional transit board is separate from the metropolitan transit commission (see below).

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).

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 Disposal Authorities

General law provides that two or more cities (except first-class cities), if located within 25 miles of the Minneapolis city hall, may establish a sanitary disposal authority by resolution of the governing bodies. A board of directors consisting of one member from each member municipality, appointed by the mayor, governs each authority. The board may fix rates and charges for services, levy ad valorem taxes, and issue 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, which was established by a special act.

Regional sanitary 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 operates the transit system in the Minneapolis-St. Paul area. It consists of five members appointed by the regional transit board. The commission may fix fares and charges. Since 1985, ad valorem taxes have been levied by the regional transit board, and general obligation bonds have been issued by the metropolitan council. However, the metropolitan transit commission continues to certify the amount of property taxes needed to service bonds issued by the metropolitan transit commission prior to 1985.

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 water resources board 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 issue revenue bonds. An ad valorem tax levy is authorized for organizational and administrative expenses only.

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 Coordinating Board (State). This board, authorized by act of the legislature, was created to oversee higher education in Minnesota and to administer student loans and scholarships. The board consists of 11 members appointed by the Governor with the consent of the senate. 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 the executive director of the Minnesota Higher Education Coordinating Board 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 and 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. 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 ad valorem tax for port authority needs. Port authorities may also fix rates, fees, and charges. The port commission may issue revenue bonds. 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
(formerly Minnesota Energy and Economic Development Authority)

Minnesota Educational Computing Corporation
Minnesota Export Finance Authority
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

County⁵⁷

- Byllesby Park District
- Cook County and Grand Marais
 - Joint Economic Development Authority
 - County and judicial drainage systems
 - County building commissions
 - County water and sewer districts
- Lake improvement districts
- Mississippi Headwaters Board
- Regional libraries
- 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 (Anoka County)

Municipal

City development districts⁵⁸
Duluth Airport Authority
Duluth Transit Authority
Economic development authorities
Economic development districts
Housing and redevelopment authorities with ex officio boards
Lake Minnetonka Conservation District (in Hennepin County)⁵⁹
Minneapolis Community Development Agency
Minneapolis Housing Finance Agency
Municipal redevelopment agencies
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

⁵⁷Authorizing legislation for Hennepin County nursing districts was repealed in 1987.

⁵⁸Listed in the 1987 Census of Governments as "Municipal development districts."

⁵⁹Listed in 1987 Census of Governments as "Lake conservation districts in Hennepin County."

Township

Road districts (in areas having organized township governments)
Special fire protection 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.

MISSISSIPPI

Mississippi ranks 31st among the States in number of local governments, with 869 as of January 1992.

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 (294)

Municipal Governments (294)

Municipal governments in Mississippi are the cities (municipalities having 2,000 inhabitants or more), towns (municipalities having 300 to 1,999 inhabitants), and villages (municipalities having 50 to 299 inhabitants). Villages can no longer be created except in special circumstances, but villages now in existence may retain their status so long as they have at least 50 inhabitants.

Township Governments (0)

Mississippi has no township governments.

PUBLIC SCHOOL SYSTEMS (177)

School District Governments (173)

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

- Countywide school districts
- Consolidated school districts
- Municipal separate school districts
- Special municipal separate school districts
- Junior colleges

Countywide 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 that territory of a county that are not included in a municipal separate school district or in a countywide district. An elected board of trustees governs the district. "Line" (intercounty) districts operate under similar provisions.

⁶⁰Each of the following 10 Mississippi counties has 2 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. If "added territory" includes 15 percent of pupils enrolled in a district, one member of the board is elected from that area, and if 30 percent or more, two trustees are elected from that area. Further provision is made for an elected board of trustees for any municipal separate school district in a county of fewer than 15,000 inhabitants that, with its "added territory," embraces the entire county. 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 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. Bonds for school purposes are also issued by the county or municipal government at the request of the school boards, but usually in the name of 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.

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 January 1992, there were four such schools.

SPECIAL DISTRICT GOVERNMENTS (320)

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.

Bienville Recreational District

This district was created by special act to provide recreational facilities in a four-county area. A board of directors governs the district; its members are appointed by the boards of supervisors of the participating counties, plus two members appointed by the Governor from the district at large. The district may, upon approval of the voters in each of the counties served, levy ad valorem taxes; in addition, the district may fix charges, rentals, tolls, and rates, and may issue bonds. This district was not reported in operation as of January 1992.

Big Black River Basin District

This district, which provides flood control, recreation, and navigation facilities in an 11-county area, was created by a special act. The district board of directors consists of representatives of the State board of water commissioners, game and fish commission, forestry commission, and board of health; four members at large from the district area, all appointed by the Governor; plus two members from each participating county appointed by the county board of supervisors. The district may receive appropriations from member counties, and may issue bonds.

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, five of whom are appointed by the county supervisors of each participating county, governs each district. The districts may charge fees and tolls, and apportion costs to participating county and municipal governments. However, bonds may only be issued by 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) are also 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 levy ad valorem taxes and special assessments, and 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 to provide and maintain flood control facilities. 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 River Levee District and the Yazoo-Mississippi Delta Levee 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

A number of districts have been 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.

Gulf Regional District

This district, to provide for the rehabilitation and redevelopment of areas devastated by Hurricane Camille in 1969, was authorized by a special act. Upon resolution of its governing body and after referendum, any county or city within the affected area may become a member of the district. The district governing body consists of the presidents of the boards of supervisors and the mayors of each participating county and city, three members appointed by the Governor, plus four members appointed by the above board members. The district board determines its fiscal requirements which are apportioned to the member governments on the basis of population. In addition, the district and the participating governments may issue revenue bonds, and each city and county may also issue general obligation bonds. Although authorizing legislation for this district has never been repealed, it has never been reported in operation.

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.

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. 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, levy special assessments, receive the proceeds of a county-imposed property tax, 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. This district was not reported in operation as of January 1992.

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, 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, which in addition to water conservation and flood control services may also provide navigation and recreational facilities, was established by a special act. Its board of directors consists of those members of the Tombigbee 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, 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 may also 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, 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 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, 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 appointed by the Governor, one from each member county and three from the State 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, to provide flood control, irrigation, navigation, timber development, and pollution control, 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 may also provide public parks and recreational facilities. The district board of directors consists of one member appointed by and from each of the following State agencies—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 1 additional member appointed by the board of supervisors of each participating county. The district may fix charges, levy ad valorem taxes, 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.

Power Districts

Power districts may be created to operate an electric utility by resolution of a municipal or county governing body or on petition to the clerks of the county boards of supervisors, and after election. The members of the governing body are appointed by the chief executive officers of the participating governments acting jointly. The districts may fix and collect rates and charges for services and may issue bonds. No power districts were reported in operation as of January 1992.

Railroad Authorities

Railroad authorities to preserve, develop, and maintain rail freight service may be formed by the county board of supervisors after a public hearing. Two or more counties may form a regional railroad authority. The authority commissioners are appointed by the county governing body; in the case of a regional railroad authority, the Governor appoints a member if there is an even number of counties participating. The authorities may accept grants and contributions; establish fees, rentals, and charges; and issue bonds. The authorities may also certify an ad valorem tax levy upon voter approval. No railroad authorities were reported in operation as of January 1992.

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 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, and may issue revenue bonds.

Sixteenth Section Development Authorities

These authorities may be created in counties of 200,000 or more population by the county board of supervisors after the municipal separate school district submits the request. The purpose of these authorities is to lease land for the development of commercial, industrial, or recreational uses. A board of five trustees governs the authority, with two trustees appointed by the county board of education, two by the municipal separate school district, and one by the county board of supervisors. The superintendent of the Hinds County school board is an ex officio member. These authorities may fix charges, accept grants, and issue revenue bonds. No sixteenth section development authorities were reported in operation as of January 1992.

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.

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, 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

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.

Yellow Creek Watershed Authority

This authority was established by special act and serves Alcorn, Prentiss, and Tishomingo Counties. The purpose of the authority is to develop the Yellow Creek watershed; it may engage in drainage, flood control, irrigation, water conservation, electric power, and related projects. The authority has nine directors, of whom three are appointed by the Governor, one each by the county boards of supervisors of Alcorn, Prentiss, and Tishomingo Counties, and one from each of those three counties selected by the mayors of incorporated municipalities in that county. The authority may receive contributions from member counties.

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).

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.

Mississippi Coast Coliseum Commission (State). This commission was established by special act to provide and operate a multipurpose 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

Central Data Processing Authority
 Educational building corporations
 Major Economic Impact Authority
 Mississippi Business Finance Corporation (formerly Mississippi Economic Development Corporation)
 Mississippi Commission on Environmental Quality (formerly Mississippi Commission on Natural Resources)
 Mississippi Development Bank
 Mississippi Educational Facilities Authority for Private, Nonprofit Institutions of Higher Learning
 Mississippi Hospital Equipment and Facilities Authority (formerly Mississippi Hospital Equipment Financing Authority)
 Mississippi Seed Capital Corporation
 Mississippi Superconductor Super Collider Authority
 Mississippi Wayport Authority
 State port authorities (Port of Gulfport and Yellow Creek Inland Port)

⁶²This Mississippi Agricultural and Industrial Board has been dissolved and its functions assumed by the State department of economic and community development. The Mississippi Higher Education Assistance Authority was not reported in operation as of January 1992.

County

Adams County water and sewer districts
 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)
 Historic preservation districts
 Hospital districts (county)
 Jackson County Fair Board
 Mississippi Gulf Coast Fairgrounds Commission
 Rankin County Industrial Services District
 Regional libraries
 Sanitary districts in Harrison County

- Separate road districts
- Southeast Mississippi Industrial Council
- Special service districts
- Supervisor districts
- Tombigbee Valley Authority (joint county)
- Water, sewer, garbage collection, and fire protection districts (certain counties)

Municipal⁶³

Consolidated fire districts
 Convention bureaus (municipal)
 Emergency communications districts (municipal)
 Fire districts
 Gas districts governed by city governing body (special acts)
 Historic preservation districts
 Hospital districts (municipal)
 Landscape improvement districts in Jackson
 Municipal airport authorities
 Municipal development commissions
 Municipal recreational districts (certain cities)
 Redevelopment authorities

Joint City-County

Alcorn-Corinth Recreation Commission
 Franklin County Economic Development Authority
 Harrison County Solid Waste Management District
 Highway and street revenue bond authorities
 Mississippi Zoological Park and Garden District
 West Central Mississippi Waterway Commission

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

⁶³Authorizing legislation for municipal community hospitals was repealed in 1982.

MISSOURI

Missouri ranks 8th among the States in number of local governments, with 3,309 as of January 1992.

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 (1,257)

The 1,257 subcounty general purpose governments in Missouri comprise the 933 municipal (city, town, and village) governments, and the 324 township governments.

Municipal Governments (933)

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

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

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 (552)

School District Governments (552)

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

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.

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.

Other Educational Activities

School districts that operate an accredited high school may also operate a junior college.

SPECIAL DISTRICT GOVERNMENTS (1,386)

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 (5 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 January 1992.

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 meeting specified population and tax rate requirements to the county governing body. 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 9 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. This district was not reported in operation as of January 1992.

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 two 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 one 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 25th among the States in number of local governments, with 1,275 as of January 1992.

COUNTY GOVERNMENTS (54)

The entire areas of the State is encompassed by county government, except for the following areas:

- The former counties of Deer Lodge and Silver Bow, which were consolidated in 1977 with the cities of Anaconda and Butte, respectively.
- The area occupied by that portion of Yellowstone National Park which lies in Montana.

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 governments.⁶⁷ The area occupied by that portion of Yellowstone National Park which lies in Montana is under the jurisdiction of the Federal Government, and is not counted as a government. 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 a second-class or become a third-class city, and cities between 1,000 and 2,500 population may retain town status.

⁶⁷The city of Walkerville, located within the area of the former county of Silver Bow, continues to exist as a separate government.

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.

PUBLIC SCHOOL SYSTEMS (537)

School District Governments (537)

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

- First class—6,500 inhabitants or more
- Second class—1,000 to 6,499 inhabitants
- Third class—fewer than 1,000 inhabitants
- County high school districts
- Joint (intercounty) school districts
- Joint high school districts
- Consolidated school districts
- Community college districts

An elected board of trustees governs each school district of the above types. Montana school districts may levy taxes and issue bonds. In cases where an elementary school district and an overlying high school district are both governed by the same board of trustees, the two districts, which are separate legal entities under Montana law, are counted as separate school district governments. Tax levies and budgets of high school districts are separate from those of elementary school districts. Furthermore, high school districts frequently do not have the same boundaries as the elementary school districts they serve. In such cases, high school district boards may include representatives from more than one elementary school district.

Legislation enacted in 1991 permits creation of K-12 school districts, with elected boards and powers similar to those of high school districts. However, no K-12 school districts were reported in operation as of January 1992.

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 January 1992, there were 25 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.

SPECIAL DISTRICT GOVERNMENTS (556)

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 benefited 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 benefited 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.

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 governs each authority. The authorities may fix fees and rentals, levy ad valorem taxes, 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.

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. A three-member transportation board governs each district; initial members are appointed by a selection board consisting of the county commissioners and representatives of each incorporated city in the district, but their successors are elected. 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 health units
- County planning districts
- District health units
- Fair districts
- 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
- Multijurisdictional service districts (county)
- Public libraries
- Road districts
- Road improvement districts—1989 law
- Rodent control districts
- Rural improvement districts

- 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)
- Multijurisdictional service districts (municipal)
- Municipal airport authorities
- Public libraries
- Special improvement 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.

NEBRASKA

Nebraska ranks 10th among the States in number of local governments, with 2,923 as of January 1992.

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 65 counties administered by a board of commissioners and 28 administered by a board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (986)

The 986 subcounty general purpose governments in Nebraska comprise the 534 municipal (city and village) governments, and the 452 township governments.

Municipal Governments (534)

Municipal governments in Nebraska are the cities and the villages. In Nebraska counties with township governments, 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 299,999 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. Second class cities may elect to return to the village class. The minimum population required for incorporation is 100.

Township Governments (452)

Township governments exist in 28 of the 93 Nebraska counties. Within the 28 counties with township governments, township governments do not cover the entire area of such counties; some cities, but not all, 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 (797)

School District Governments (797)

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
 - Federated school 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
- Technical community colleges
- Educational service units

An elected board governs each school district except federated school districts. Nebraska school districts may levy local ad valorem school taxes and borrow money. The federated school districts provide secondary schools in areas served solely by Class I school districts. A board consisting of representatives selected from each participating school district governs each federated school district. Federated school districts have the same taxing and bonding powers as the school districts they serve.

Legislation in 1971, as amended in 1975, provided for a system of six technical community colleges to encompass the State. An elected board administers each college. The college board may levy local ad valorem taxes, impose charges and fees, and issue bonds. These technical community colleges may also operate vocational-technical schools.

In addition, Nebraska statutes provide for “educational service units” that provide special services (i.e., 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 (1,047)

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 alternate 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.

Groundwater Conservation Districts

These districts to provide domestic and irrigation water are created by petition to the county clerk, after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes. After 1972, no new districts of this type may be created. However, one groundwater conservation district was still reported in operation as of January 1992.

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 January 1992.

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 and collect rates and levy an annual ad valorem tax which the county collects.
- Hospital districts 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 charges for rates and 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

Authorities to enable public power districts to issue bonds at lower cost 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; it consists of one director appointed by each participating public power district. 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.

Mosquito Abatement Districts

Legislation authorizing mosquito abatement districts was repealed in 1983. No mosquito abatement districts were reported in operation as of January 1992.

Natural Resources Districts

On July 1, 1972, the 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. In addition, the district may issue general obligation bonds with the approval of the voters.

Omaha Metropolitan Utilities District

This 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 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 the following types of power districts:

- Public power and irrigation districts—Districts to provide public power, irrigation, or both 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 but to provide only irrigation facilities are included under irrigation districts, above.
- Rural power districts—Nebraska law provides that any electric cooperative corporation may petition the State department of water resources to become a rural power district. 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 1987 Census of Governments, these districts were listed as “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. As of January 1, 1992, no rural water districts were reported in operation.

Sanitary and Improvement Districts

Districts to provide sewerage or water systems, street and highway facilities, street lighting, park and recreation facilities, and certain other services are created by the clerk of the district court on petition of voters after referendum. 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 January 1992.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Nebraska 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 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

Agricultural Revitalization Authority
 Area agencies on aging
 Ethanol Authority and Development Board
 Fort preservation, restoration, and development boards (joint State-county)
 Nebraska Conservation Corporation
 Nebraska Educational Facilities Authority
 Nebraska Educational Telecommunications Commission (formerly Education Television Commission)
 Nebraska Investment Finance Authority
 Nebraska Railway Council (formerly Nebraska Branch Rail Revitalization Council)
 Nebraska State Airline Authority
 Pest eradication districts
 Regional mental health authorities
 Research and Development Authority
 Small Business Development Authority
 Wyuka Cemetery Corporation

County

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)
 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)

Fire districts (Lincoln)
Housing authorities governed by municipal governing
body
Industrial development corporations (Omaha)
Improvement districts (Omaha)
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)
Urban renewal or community redevelopment authorities
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 207 as of January 1992.

COUNTY GOVERNMENTS (16)

The entire area of the State is encompassed by county government except for the area of the former Ormsby County which, effective July 1, 1969, was consolidated with Carson City to form a single entity named Carson City. Carson City is outside the area of any county, and 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 (18)

Municipal Governments (18)

Municipal governments in Nevada are the incorporated cities and towns which may be incorporated under special charters or general law. 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 minimum population for incorporation is 250. 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. However, most of the counties 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. 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 (156)

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, 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. To date, authorities of this type have been created in Lander and Washoe Counties.

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.

Conservation Districts

These districts are established by the State conservation commission on petition and after hearing and referendum. A board of five elected 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 500,000 population) and to regional libraries, except that financial requirements of regional libraries are met by contributions from participating local governments in accordance with the agreement creating the regional library.

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.

General Improvement Districts

These districts are established by ordinance of the county board of commissioners, on its own motion or on petition of landowners, after public hearing, to provide one or more of the following services: electric light and power, cemetery, swimming pool, television, space heating, street, street lighting, sidewalks, storm drainage, sanitary sewer, garbage and refuse disposal, recreation, fencing, emergency medical services, fire protection, water supply facilities, and mosquito and other pest abatement and extermination. An elected board of trustees governs each district.

General improvement districts may levy taxes or special assessments, or fix charges, as appropriate. However, districts providing television facilities may not levy property taxes, and those providing for pest abatement, swimming pools, or cemeteries may not levy special assessments. Pest abatement districts may not borrow money, but other general improvement districts may issue revenue, special assessment, or general obligation bonds in accordance with their financing powers. General obligation bonds must be approved by the voters.

General improvement districts providing sanitary sewer facilities in counties having a population of 250,000 or more are administered by the board of county commissioners serving in an ex officio capacity. General improvement districts providing sanitary sewer facilities in counties having a population of less than 250,000 and districts furnishing water facilities may be administered by the board of county commissioners serving in an ex officio capacity. Such districts 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 borrow money from the Federal Government.

Irrigation Districts

The county commissioners, on petition of landowners and after referendum, may establish irrigation districts that may also provide drainage facilities and generate and sell electricity. These districts may also 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.

Local Improvement Districts

Local improvement districts to construct and operate electric power, sewerage, or water supply systems may be established by the county commissioners on petition of landowners and after hearing and referendum. An elected board of directors governs the district. The district may issue bonds after voter approval, levy ad valorem taxes and special assessments, and fix tolls and charges for facilities. After May 1, 1967, no districts of this type may be established, but those then in existence may continue to operate under the above provisions.

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 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 charge rates for water and electric power, levy ad valorem taxes and special benefit assessments, and issue bonds upon voter approval.

Water conservancy subdistricts are also 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 may issue revenue bonds.

Other examples include:

State

- Agricultural districts
- Comstock Historic District Commission
- 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)
- Taxicab authorities (counties of 400,000 or more population)
- Water districts

County⁶⁸

- Agricultural associations
- County fair and recreation boards
- County fire department districts

- Fire protection districts—1945 law
- Fire protection districts—1963 law
- Flood control districts
- Health districts
- Historic districts (county)
- Improvement districts (county)
- Joint airport boards
- Las Vegas Valley Water District
- Library boards
- 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
- City library boards
- Historic districts (municipal)
- Improvement districts (municipal)
- Joint airport boards
- 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 and administration of justice.

⁶⁸The former Elko City-County Civic Auditorium Authority, which was classified as a joint city-county agency, was abolished in 1989. The successor agency, the Elko Convention and Visitors Authority, is counted as a special district government.

NEW HAMPSHIRE

New Hampshire ranks 41st among the States in number of local governments, with 527 as of January 1992.

COUNTY GOVERNMENTS (10)

There are no areas in New Hampshire lacking county government. New Hampshire county governments have relatively few responsibilities. Most of the functions of local governments are performed by the towns and cities. The county governing body is a board of commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (234)

The 234 subcounty general purpose governments in New Hampshire comprise 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 have 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. Cities are established by special acts of the general court; in addition to usual city functions, they have responsibility for services performed in other parts of the State by town governments. Cities exist outside the area of any town.

Cities in New Hampshire may now adopt home rule charters.

Town or Township Governments (221)

Although not differing in legally authorized powers from cities, units in New Hampshire locally designated as "towns" are counted in census statistics as a separate type of government.⁶⁹

Although town governments exist in each county in New Hampshire, 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 (167)

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 (9)

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

- Systems dependent on municipal governments (9)
 - City school systems (in nine cities)

The public school systems serving the 9 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, as an alternative, elected by the voters. However, the public school systems serving these 9 cities 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. 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. As of January 1992, 38 school administrative units were reported in operation.

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.

SPECIAL DISTRICT GOVERNMENTS (116)

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.

⁶⁹Governmentally organized "locations" in New Hampshire are also classified as township governments for census purposes. However, there are no governmentally organized locations now in existence.

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 State highway commissioner. The authority may issue bonds, fix rates and tolls, and accept grants.

Regional Refuse Disposal Districts

These districts may be established by two or more cities or towns after vote by the governing bodies of the municipalities to be served. The district governing body is a regional refuse disposal committee selected in a manner determined in the organizational agreement. The district may issue bonds with the approval of the participating governments. Fiscal needs are determined by the district governing body and are apportioned to the participating cities and towns, which levy taxes to meet their proportionate share. Some districts of this type are named "solid waste management districts."

Village Districts or Precincts

These districts or precincts, created by the town selectmen on petition and after local referendum, provide one or more of the following functions: Fire or police protection, park or recreation facilities, street lighting or sprinkling, water supply and electricity, and construction and maintenance of sidewalks, sewers, and drains. 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 may also 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).

Industrial Development Authority (State). This authority was created by act of the general court to develop, operate, finance, and maintain commercial, industrial, railroad, and recreational facilities. A board of nine directors, appointed by the Governor, governs the authority. The authority may charge fees and rents, accept grants, make mortgage loans, and issue revenue bonds. With the approval of the Governor, State general obligation bonds may be issued to finance authority projects.

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 members appointed by the Governor's council. The authority may fix, revise, and collect rates, rents, fees, and charges for the use of facilities and services, and may issue revenue bonds.

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 appropriations, contributions, and charges, make mortgage loans, and issue revenue bonds.

Other examples include:

State

- Community Development Finance Authority
- Emergency medical services districts
- Fire districts (for forest fire control)
- Forest districts
- New Hampshire Energy Authority
- 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 (special acts)
- Central business service districts
- Economic development and revitalization districts
- Health districts
- Historic districts
- Local industrial development authorities
- Transit authorities
- Zoning districts

Town

- Airport authorities and districts (special acts)
- Central business service districts
- Economic development and revitalization districts
- Health districts
- Highway districts
- Historic districts
- Transit authorities
- Zoning districts

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 and administration of justice.

NEW JERSEY

New Jersey ranks 20th among the States in number of local governments, with 1,512 as of January 1992.

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—550,000 inhabitants or more and a population density of more than 3,000 persons per square mile (Bergen, Hudson, Essex)
- Second class—all other counties with 200,000 inhabitants or more
- Third class—50,000 to 199,999 inhabitants
- Fourth class—fewer than 50,000 inhabitants

Counties bordering the Atlantic Ocean:

- Fifth class—100,000 inhabitants or more
- Sixth class—fewer than 100,000 inhabitants

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 320 municipal (borough, city, town, and village) governments and 247 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 (320)

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—150,000 inhabitants or more
- Second class—12,000 to 149,999 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 (247)

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 (626)

School District Governments (550)

Only the Type 2 school districts in New Jersey are counted a 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 (47):
 - County vocational school systems
 - County special services school districts
 - County junior colleges or community colleges
 - Community college agencies
 - Jointure commissions
- Systems dependent on municipal governments (24):
 - Type 1 school districts in boroughs, cities, towns, or villages
- Systems dependent on township governments (3):
 - Type 1 school districts in townships

- Systems dependent on the State government (2):
State-operated school districts

County vocational school systems are authorized by New Jersey law. In some first, second, third, and fifth class counties, 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, or by a judge of the Superior Court (in all other counties). 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 January 1992, 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 January 1992, eight county special services school districts were reported in operation.

County junior colleges or community colleges are classified as dependent agencies of the county government for census purposes, and are not counted as separate governments. Each junior college is governed by a board of trustees consisting of the county superintendent of schools and 10 persons, 8 of whom are appointed by the appointing authority of the county with the consent of the board of chosen freeholders, and 2 of whom are appointed by the State board of higher education subject to approval of the Governor. In addition, the student body elects one representative from the graduating class to serve as a non-voting member for one 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 Chancellor according to the latest United States 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 junior colleges. In January 1992, 16 county junior colleges were reported in operation.

County colleges may also be formed by petition of any private institution of higher education and any post-secondary institute of a county board of vocational education to the State board of higher 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 board of 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 State board of higher education, subject to the approval of the Governor, plus the county superintendent of schools ex officio. These commissions have the same powers as the trustees of county junior 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 January 1992, 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. The 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 January 1992, one jointure commission (in Union County) was 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 January 1992, there were 24 borough, city, town, or village school systems, and 3 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 January 1992, two 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 two or more boards of education 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 January 1992, nine such commissions were reported in operation.

County parental schools for juvenile delinquents are also authorized, but none is now in existence.

SPECIAL DISTRICT GOVERNMENTS (374)

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.

Beach Erosion Control Districts

These districts may be created to control tidal erosion in any municipality bordering on tidal waters and threatened by flooding. They are established by ordinance of the municipal governing body and after referendum. An elected board of commissioners governs each district. Each district may issue bonds, levy ad valorem taxes, and accept municipal contributions or appropriations. No beach erosion control districts were reported in operation as of January 1992.

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 may also be created; each participating county appoints three commissioners to the governing board.

County Improvement Authorities

These authorities, which 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, 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 nonvoting board member. The authority may fix and collect rents, fares, tolls, and charges, accept county and municipal appropriations, make loans, and issue revenue bonds.

County Industrial Pollution Control Financing Authorities

These authorities are no longer counted as separate governments. See "Subordinate Agencies and Areas," below.

County Recreation Authorities

Authorities to develop, operate, and maintain recreational facilities may be created in any first-class county by resolution of the county governing body. A five-member board appointed by the county governing body governs each authority. The authority may fix rentals and charges, receive appropriations, and issue revenue bonds. No county recreation authorities were reported in operation as of January 1992.

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 improve and develop ports, in and near Philadelphia and Camden. A board of commissioners consisting of 16 members governs the authority—8 appointed by the Governor of New Jersey with the consent of the senate, 6 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.

A 1905 general law that authorized the creation of fire districts encompassing the area served by a camp meeting association was repealed in 1989. No fire districts created under the 1905 law were reported in operation as of January 1992.

Garbage Districts (Boroughs)—1930 Law

Legislation authorizing the creation of garbage districts in boroughs was repealed in 1987. No districts of this type were reported in operation as of January 1992.

Gloucester County Tunnel Commission

A special law provides for the creation of this tunnel commission to build, operate, and maintain a vehicular tunnel under the Delaware River, by resolution of the Gloucester County Board of Chosen Freeholders. The commission is appointed by the Governor with the consent of the senate. It may issue revenue bonds and fix tolls and charges for use of the tunnel. Although authorizing legislation for this commission has never been repealed, it has never been reported in operation.

Housing Authorities

Housing authorities in New Jersey are no longer counted as separate governments. See "Subordinate Agencies and Areas," below.

Incinerator Authorities

These authorities may be established by one 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.

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.

Lighting Districts—1926 and 1894 Laws

The 1926 law authorizing lighting districts in boroughs was repealed in 1987. Similarly, the 1894 law authorizing street lighting districts in townships was repealed in 1989. No districts of these types were reported in operation as of January 1992.

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, or 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.

Parking Authorities

Authorities to build, operate, and maintain parking facilities may be established by resolution or ordinance of a county, city, borough, town, township, or village government. The authority members are appointed by the governing body of the establishing government. An authority may issue revenue bonds, accept grants, and collect rates and charges for its facilities.

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 created under a 1960 law 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."

Public Road Boards (in Townships)—1893 Law

Authorizing legislation for public road boards of this type was repealed in 1989. No public road boards were reported in operation as of January 1992.

Road Districts—1947 Law

Authorizing legislation for road districts of this type was repealed in 1989. No road districts were reported in operation as of January 1992.

Sewerage Authorities—1946 Law⁷⁰

These authorities to build, operate, and maintain sewerage facilities may be established by ordinance of one or more 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 Districts in Townships—1951 Law

The 1951 law authorizing sewerage districts in townships was repealed in 1989. No sewerage districts of this type were reported in operation as of January 1992.

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.

Solid Waste Management Authorities

These authorities for the collection and disposal of solid waste may be established by ordinance of one or more city, borough, town, village, or township governments. Members of the authority board are appointed by the governing body of the establishing governments. Each authority may issue revenue bonds, collect rates and charges, and accept appropriations from the participating governments.

Water Districts (with Elected Boards)

Township governments may establish these districts to provide water supply systems by ordinance. An elected board of commissioners governs each district. Fiscal needs

⁷⁰Legislation authorizing the following types of sewerage districts and authorities was repealed in 1977: county sewer authorities; and sewerage districts (two or more municipalities)—1899 law. However, these districts and authorities were saved from repeal in 1984.

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

Shown 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 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).

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.

In the 1987 Census of Governments, these authorities were counted as special district governments, and were listed as "county industrial pollution control financing authorities."

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 1959. The authority consists of five members: the Chancellor ex officio, and four 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 seven appointed commissioners, five selected by the governing body of the creating government, one by the chief executive of the creating government, and one by the State commissioner of community affairs. 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.

Effective January 1, 1992, New Jersey housing authorities may be abolished by ordinance of the creating government. In the 1987 Census of Governments, housing authorities in New Jersey were counted as special district governments.

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 three members appointed by the Governor with the consent of the senate, plus the commissioner of labor and industry, the commissioner of community affairs, 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 Chancellor 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 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 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 Exhibition 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, 7 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 and 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 governs the authority. The authority may collect tolls and receive grants with the approval of the Governor, and may issue revenue bonds.

New Jersey Wastewater Treatment Trust (State). This trust was established by 1985 legislation to finance wastewater treatment 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.

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:

State⁷¹

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
 New Jersey Casino Reinvestment Development
 Authority
 New Jersey Development Authority for Small
 Business, Minorities', and Women's Enterprises
 New Jersey Expressway Authority (Atlantic City
 Expressway)
 New Jersey Historic Trust
 New Jersey Natural Lands Trust
 New Jersey Public Broadcast Authority
 New Jersey Urban Development Corporation
 New Jersey Water Supply Authority
 North and South Jersey District Water Supply

⁷¹Authorizing legislation for the New Jersey Expressway Authority was repealed in 1991, but the repeal is contingent on the transfer of the property of that authority to the South Jersey Transportation Authority. The Urban Loan Authority was abolished in 1978, and its functions transferred to the New Jersey Economic Development Authority.

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

County⁷²

Boards of health
 Burlington County Pinelands Development Credit
 Exchange
 County mosquito extermination commissions
 County park commissions
 County transportation authorities
 Joint agreements for planning and land use control
 Joint flood control commissions
 Joint meetings (non-utility services)
 Shade tree commissions
 Solid waste management districts

Municipal

Boards of health
 Environmental commissions
 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
 Regional health commissions
 Seaquarium authorities
 Solid waste collection districts—1990 law
 Special improvement districts
 Water districts with ex officio boards

Township⁷³

Boards of health
 Environmental commissions
 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

⁷²Authorizing legislation for county transportation authorities was repealed in 1991, but the repeal is contingent on the transfer of their property to successor agencies.

⁷³Authorizing legislation for garbage collection districts in townships was repealed in 1989.

Joint public libraries
Municipal port authorities—1960 law
Regional health commissions
Seaquarium authorities
Solid waste collection districts—1990 law
Special improvement districts
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 45th among the States in number of local governments, with 341 as of January 1992.

COUNTY GOVERNMENTS (33)

There are no areas in New Mexico lacking county government. The county governing body is called the county board of commissioners. Effective February 1992, there are seven classes of counties, classified on the basis of assessed valuation and population (previously, there were nine classes of counties). 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 (98)

Municipal Governments (98)

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 (94)

School District Governments (94)

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

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 (listed as “junior college districts” in the 1987 Census of Governments) 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 and issue bonds upon voter approval. However, no branch community college districts were reported in operation as of January 1992.

Technical and vocational institute districts 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

Branch community colleges in New Mexico are established cooperatively by a school district or a branch community college district and a State university or college, and would be classified for census purposes as a dependent activity of the parent State university or college. However, no branch community colleges were reported in operation as of January 1992.

SPECIAL DISTRICT GOVERNMENTS (116)

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 Land Grants

These consist of grants of land originally made before 1848 by the Spanish or Mexican governments for common use. An elected or appointed board of trustees manages each grant. The trustees may fix and collect charges for the use of the land and may levy assessments. 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 community 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 each 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 125,000 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. Conservancy districts of 50,000 acres or more may levy ad valorem taxes for debt service.

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

The Albuquerque Metropolitan Arroyo Flood Control Authority and the Las Cruces Metropolitan Flood Control Authority may provide sewer facilities as well as flood control activities. An elected board of directors governs each of these three districts. 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 petition of voters or resolution of a county or city governing body, after public hearing and voter approval. An elected board of directors governs each district. The districts may receive revenue from contracts, accept contributions, levy ad valorem taxes and special assessments, 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 also 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 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 or by the local regional planning agency, governs each authority. The authorities may accept grants and loans, and may fix rents. Housing authorities serving a single county or municipality are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Regional Solid Waste Authorities

This authorities are created under joint powers agreements to consolidate solid waste disposal facilities. 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 from benefited landowners, accept Federal aid and, with voter approval, levy ad valorem taxes. Some districts organized under this law may be called "natural resources conservation districts."

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 issue bonds after public hearing and local referendum. Watershed districts are classified as dependent activities of soil and water conservation districts, and are not counted as separate governments.

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, levy ad valorem taxes, and, after voter approval, may 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 commissioner of banking, 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
- Fruit marketing districts
- Grasshopper control districts
- Health districts (State portion)
- Herd law districts
- Industrial and Agricultural Finance Authority
- Local armory boards
- New Mexico Educational Assistance Foundation
- 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
Transportation development districts
University research park corporations
Water districts (State portion)

County

Bi-State Fair Association (Curry County)
County housing and redevelopment corporations
County improvement districts (listed in the 1987 Census of Governments as “county improvement authorities”)
County parking authorities (Los Alamos County only)
Emergency flood districts
Fire districts
Health districts (county portion)
Historic districts
Noxious weed control districts
Refuse disposal districts

Road districts
Special zoning districts
Water districts (county portion)
Wind erosion districts

Municipal

Business improvement districts
Community development agencies
Historic districts
Housing finance corporations
Improvement districts for streets, sidewalks, sewer, water, parking, parks, or utilities
Metropolitan redevelopment agencies
Municipal parking authorities and districts
Urban development agencies

Private associations

Community ditches or acequias 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 3,298 as of January 1992.

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.⁷⁴ 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 (1,548)

The 1,548 subcounty general purpose governments in New York comprise 619 municipal (city and village) governments, and 929 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In New York, city, town, and village governments have similar powers and perform similar functions.

Municipal Governments (619)

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.⁷⁵ City and village governments in New York have broad home rule powers.

⁷⁴These 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.

⁷⁵In 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 (748)

School District Governments (713)

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

- 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 six 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 (35)

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

- Systems dependent on county governments (27)
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

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 January 1992, 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 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. However, fiscal requirements of these five public school systems are finally determined by the city government.

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.

The City University of New York, which consists of 11 senior colleges and 7 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, 5 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 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 January 1992, 41 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 DISTRICT GOVERNMENTS (980)

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 a special act to develop port facilities in the Albany area. The district governing body, a commission appointed by the Governor,

consists of four members appointed by the mayor of Albany and one member by the mayor of Rensselaer. The commission may issue general obligation bonds and determine tax levies and assessments that are collected by the participating cities.

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, 2 appointed by the governing bodies of each member county, 2 by the city of Watertown, and 5 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.

Lake Champlain Bridge Commission

This commission was abolished in 1987.

Library Districts (Special Acts)

Two library districts established by special act are counted as special district governments—the Crawford Library District in Sullivan County, and the Troy Public Library District. An elected board of trustees governs each of these two districts. These districts may levy ad valorem taxes. The municipal governments served may issue bonds on their behalf. The Troy Public Library District was not reported in operation as of January 1992.

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. Effective January 1, 1992, the authority is governed by a board of 22 elected trustees. The authority may fix rates and charges, and may issue revenue bonds.

Multitown Solid Waste Management Authorities

The following authorities of this type have been created by special acts:

- Eastern Rensselaer County 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 4 members appointed by the Governor of New York and 4 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, and may construct, own, and operate terminal and transportation facilities in

the New York City area, including airports, 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 to provide facilities for marketing of agricultural produce, are authorized by special acts of the legislature but with substantially uniform provisions for each authority. Each authority board consists of the State commissioner of agriculture and markets, or a representative, plus appointees of the county boards of supervisors. The authority may issue revenue bonds and fix and collect rents, fees, and other charges.

Water Authorities in Nassau County (Special Acts)

Two water authorities in Nassau County that have been created by special acts are counted as governments for census purposes—the Water Authority of Great Neck North and the Water Authority of Western Nassau County. Similar provisions apply to both authorities. Each is governed by a board of directors representing the municipalities 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 to reduce 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 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 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, consists of a board of 10 members, 5 from New York and 5 from Canada. The 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 authority board consists of five members 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 State comptroller or a representative, the director of the budget, and four members appointed by the Governor. The authority may fix and collect rents and charges, and issue revenue bonds.

Housing authorities (municipal and town). These authorities are individually established by special acts, but general law regulates their government 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 the City of New York, includes the City of New York 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 13 members of the authority board are appointed by the Governor with the consent of the senate, with 4 of the appointees on recommendation of the mayor of the City of New York, and 4 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 the 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 under 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. A board of three trustees governs the fund, with one appointed by the mayor, plus the chancellor of the city school district and the president of the city board of education, who serve in an ex officio capacity. 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. Housing New York Corporation is classified as a subsidiary of the New York City Housing Development Corporation, and is not counted as a separate government.

New York City Municipal Water Finance Authority (municipal). This authority to finance water supply and sewage disposal facilities in the City of New York was created by act of the legislature. 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 receives the proceeds of charges imposed by the New York City Water Board, and may issue revenue bonds upon approval of the city comptroller.

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 commerce, the industrial commissioner, and the superintendent of banks serving ex officio, plus six 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 authority board consists of five members 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 created to make mortgage loans to nonprofit hospitals, nursing homes, and medical corporations. The agency board consists of the commissioner of taxation and finance, the commissioner of health, 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 collect fees and charges and may issue revenue bonds.

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. Bond issues of the authority, up to a maximum of \$500 million, are guaranteed by the State.

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 Superintendent of Insurance, 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). 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 County, which has a five-member board of directors appointed by the county executive. The districts may require contributions from benefited 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 individually established 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:

State⁷⁶

- Adirondack Park Agency
- Affordable Housing Corporation
- 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
- 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
- Natural Heritage Trust
- Nelson Rockefeller Empire State Plaza Performing Arts Center Corporation

⁷⁶Authorizing legislation for the Bethpage Park Authority was repealed in 1975.

New York City University Construction Fund
 New York Convention Center Operating Corporation
 New York Local Government Assistance Corporation
 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
 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
 St. Lawrence-Eastern Ontario Commission
 State park commissions
 State Science and Technology Foundation
 State University Construction Fund

County

- Agriculture districts
- 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
- Public welfare districts
- Regional off-track betting corporations
- Rensselaer County Water and Sewer Authority
- Suffolk County Police District

Municipal⁷⁷

Albany Municipal Water Finance Authority
 Albany Water Board
 Brooklyn Navy Yard Development Corporation

⁷⁷Authorizing legislation for the Great Neck Water Authority was repealed in 1985.

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
 Greater Utica Area Water Purification Finance Authority
 Green Island Power Authority
 Joint garbage and refuse districts
 Joint water districts
 Joint water works systems
 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 Rehabilitation Mortgage Insurance Corporation
 New York City School Construction Authority
 New York City Transit Construction Fund
 Parking authorities
 Peekskill Civic Center Authority
 Port of Oswego Authority
 Public library districts
 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

Town

- Adirondack Regional Hospital District
- Brookhaven Town Solid Waste Management Authority
- Clifton Park Town Water Authority
- Islip Resource Recovery Authority
- Joint garbage and refuse districts
- 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 library districts
- Public welfare districts
- Town fire-alarm and town fire-protection districts

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 governments.

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 937 as of January 1992.

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 (516)

Municipal Governments (516)

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 some counties, as a "district" for the election of county commissioners.

PUBLIC SCHOOL SYSTEMS (191)

School District Governments (0)

North Carolina has no independent school district governments.

Dependent Public School Systems (191)

North Carolina statutes authorize the following types of dependent public school systems:

- Systems dependent on county governments (191):
 - County and city school administrative units
 - Community colleges and technical colleges

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 33 "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 or the county board of education.

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 January 1992, 58 community colleges and technical colleges were reported in operation. They are classified as dependent agencies of the county government(s) they serve in census statistics on governments, and are not 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 (321)

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.

Black Mountain-Swannanoa Recreation District

Authorized by a special act to provide and maintain parks and recreational facilities, this district may be activated on petition of landowners after referendum. The district board of commissioners may consist of two members appointed by the municipality and three or more members appointed by the board of county commissioners. The district may levy taxes and issue bonds upon voter approval. This district was not reported in operation as of January 1992.

Catawba Valley Natural Gas Authority

This authority is authorized by a special act to provide and maintain a gas utility. A board of nine members, one chosen by each of the governing bodies of the participating municipalities, may administer the authority. The authority may accept contributions and advances from the municipalities, collect charges, and issue revenue bonds. This authority was not reported in operation as of January 1992.

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.

Henderson Township Recreation District

This district may be created to provide and maintain parks and recreational facilities upon petition to the board of county commissioners by resident freeholders and after referendum. The district governing body consists of members appointed by each city or town within the district and by the board of county commissioners. The board of county commissioners may levy an ad valorem tax upon the advice of the district board and after voter approval. This district was not reported in operation as of January 1992.

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 State 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. The 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 to provide for distribution of electric power. A board of commissioners, consisting of one member appointed by each participating government, governs each agency. 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. The district board consists of three members appointed by the board of county

commissioners and one member appointed by each participating government. 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 to develop or finance electric power projects. An application for approval is filed with the secretary of state. The governing board of commissioners consists of one commissioner and an alternate appointed by each participating municipality. Agencies may acquire projects or property by lease or purchase, issue revenue bonds, accept grants, fix charges, and sell electric power or energy.

Neuse River Watershed Authority

This authority was established by a special act to provide flood control, water supply, sewerage, and erosion control within an eight-county area. Its governing body

consists of two members from each county in the area, appointed by the county boards of commissioners, and such number of nonvoting members as the authority may recommend, appointed by the Governor. The authority may make agreements for payment of the costs of its projects. In addition, the authority may rent, lease, or sell its property and may accept gifts or grants. This authority was not reported in operation as of January 1992.

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 and fire and ambulance services 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.

Tar River Port Commission

Authorizing legislation for this commission was repealed by 1983 legislation. This commission was not reported in operation as of January 1992.

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.

Watershed improvement districts may no longer be established after January 1, 1972, but existing districts may continue to operate under the above provisions.

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 fundraising 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 4 appointed members of the general assembly, 2 residents appointed by the president of the senate, 2 residents appointed by the speaker of the house, 4 members appointed by the Governor, and 1 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:

State⁷⁸

North Carolina Air Cargo Airport Authority
 North Carolina Educational Facilities Finance Authority
 North Carolina Energy Development 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 Indian Housing Authority
 North Carolina Technological Development Authority
 State Art Museum Building Commission
 State Education Assistance Authority
 State Marketing Authority

County⁷⁹

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

⁷⁸Authorizing legislation for the following State agencies has been repealed: North Carolina Agricultural Finance Authority (in 1990) and North Carolina Capital Building Authority (in 1987).

⁷⁹Most of the following three types of agencies serve two or more counties: area mental health, mental retardation, and substance abuse boards; district health departments; and district jail commissions.

- District health departments
- District jail commissions
- Forsyth Park Authority
- Glen Alpine Recreation District (Burke County)
- Graham County Development Authority
- Hospital authorities (county)—1983 law (listed in 1987 Census of Governments as hospital boards)
- Hospital districts—1983 Law
- Hyde County Dike and Levee District
- Industrial and pollution control facilities financing authorities (single-county)
- Kelly Dike District (Bladen County)
- Lake Wylie Marine Commission (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

Municipal

Auditorium-Coliseum Authority (Charlotte)
 Hospital authorities (municipal)—1983 law (listed in 1987 Census of Governments as hospital boards)
 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.

NORTH DAKOTA

North Dakota ranks 12th among the States in number of local governments, with 2,764 as of January 1992.

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 (1,714)

The 1,714 subcounty general purpose governments in North Dakota comprise the 364 municipal (city) governments and the 1,350 township governments.

Municipal Governments (364)

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 (1,350)

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 township board.

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 (275)

School District Governments (275)

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 bonds.

Dependent Public School Systems (0)

North Dakota has no dependent public school systems.

Other Educational Activities

Multidistrict vocational education centers are authorized under 1979 legislation. They 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 January 1992, 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 multidistrict special education board is determined by agreement between school boards of the participating districts. The board may receive contributions from participating school districts, and State and Federal grants. These boards are classified as joint educational service agencies of the participating districts, and are not counted as separate governments. As of January 1992, there were 31 multidistrict special education programs reported in operation.

SPECIAL DISTRICT GOVERNMENTS (722)

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 and after public hearing. 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, after referendum. A board of commissioners appointed by the county commissioners governs each authority. The authority may fix charges, levy taxes, receive Federal grants, and issue bonds. No county nursing home authorities were reported in operation as of January 1992.

Garrison Diversion Conservancy District

This district was established by special act. 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 and appropriations.

Hospital Districts

Hospital districts are established by the county commissioners on petition of voters, after referendum. An elected board of directors governs each district. The district may levy taxes, receive grants, and issue bonds. No hospital districts were reported in operation as of January 1992.

Housing Authorities

Housing authorities may be established on 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 rates, fees, and rents, 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 special benefit 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.

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 transport of 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 January 1992.

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 January 1992.

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 bonds with the approval of the voters, and may levy taxes and special benefit assessments.

In addition, a 1957 law authorizes two or more contiguous or adjacent 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 1 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 upon petition of voters, after referendum. An elected board of commissioners governs each district. The district may levy benefit assessments and ad valorem taxes after voter approval.

Regional Railroad Authorities

These authorities to acquire, operate, and maintain railroad facilities are established by agreement between two or more counties or cities after public hearing. 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 January 1992.

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 bonds.

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 bonds, 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.

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 (2 from each county served, and 3 from the city of Dickinson) governs the authority. The authority may levy ad valorem taxes.

Vector Control Districts

Vector control districts for mosquito 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.

West River Water Supply District

This district was created by a 1979 special act to serve the city of Dickinson and surrounding governments. A board of directors elected from each jurisdiction served governs the district. The district may levy an ad valorem tax and accept Federal, State, and private funds. Although authorizing legislation for this district has never been repealed, it has never been reported in operation. The Southwest Water Authority serves the same area.

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 general 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:

State

- Agricultural districts
- Mental health and retardation service units
- North Dakota Municipal Bond Bank
- 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
- Solid waste management districts
- Water resource districts
- Weather modification authorities
- Zoning and planning districts

Municipal

- City job development authorities
- Improvement districts
- Library boards
- Municipal arts councils
- Municipal parking authorities
- Municipal steam heating authorities
- Urban renewal agencies

Joint County-Municipal

Building authorities formed under joint exercise of powers agreements

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.

OHIO

Ohio ranks 7th among the States in number of local governments, with 3,523 as of January 1992.

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 (2,256)

The 2,256 subcounty general purpose governments in Ohio comprise the 942 municipal (city and village) governments, and the 1,314 township governments.

Municipal Governments (942)

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 (1,314)

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
- County school districts
- Local school districts
- Exempted village school districts
- Joint county 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. Joint county school districts may also be formed through the consolidation of two to five county school districts, and are under the same provisions as county school districts.

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 county board of education.

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 January 1992, 25 Ohio Educational Computer Network facilities and 16 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 a "school district" for supervision of local schools. These districts are not counted as governments, but are classified as a dependent activity of

the county government. However, in 11 counties, one school district constitutes the entire county school system located outside city or exempted village school districts.⁸⁰ When this occurs, the elected county school board also serves as the governing body of the school district, and the district is counted as a school district government.

“Joint high school districts” are established for joint support of high schools by two or more regular school districts, and are governed by representatives from the board of participating school districts. The board of education that governs the district in which the joint facility is located administers the finances of these joint high schools. They are classified for census statistics as activities of the school districts that administer their finances, and are not counted as separate governments. After September 1, 1943, no new joint high school districts may be established; as of January 1992, no such districts exist.

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 (513)

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

Districts to provide for flood control, reclamation, irrigation, water conservation, water supply, and sewage disposal 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. The district 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:

⁸⁰These 11 counties are as follows: Adams, Carroll, Fayette, Gallia, Harrison, Jackson, Monroe, Morgan, Noble, Vinton, and Wyandot.

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.

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 service districts.

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 within or contiguous to such townships, 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.

Library Districts

Two 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 judge 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.

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 governing body, and 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 and 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 January 1992.

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

A port authority to provide port or airport facilities may be established by a municipal, county, or township government, or by any 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 of two or more contiguous counties. A board of trustees, selected in the matter 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 any combination of counties, municipalities, and townships, to operate cultural facilities and to support existing arts and cultural organizations. The district boards of trustees are appointed by the governing bodies of the creating governments. The boards may accept grants, collect rents and charges, and, with voter approval, levy property taxes and issue bonds. No regional arts and cultural districts were reported in operation as of January 1992.

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, the board members are 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 for debt service 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.

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. 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.

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 Governor, 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: Governor, State auditor, State treasurer, secretary of state, attorney general, and 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:

State⁸¹

Ohio Agricultural Financing Commission
Ohio Arts Facilities Commission
Mining districts
Ohio Educational Broadcasting Network Commission
Ohio Expositions Commission
Ohio Fair Plan Underwriting Authority
Ohio High Speed Rail Authority
Ohio Rail Transportation Development Division

Ohio State Lottery Commission
Ohio State University Housing Commission
Ohio Student Loan Commission
State Parking Commission (formerly State Underground Parking Commission)
Trapping and fishing districts
University housing commissions

County

Convention facilities authorities
County bridge commissions
County school financing districts
County transit systems
Countywide emergency management agencies
General health districts
Joint county and county community mental health service districts
Joint detention and juvenile facilities districts
Joint recreation districts

- Joint sewer districts
- Local relief areas

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

Soldiers' relief commissions
Solid waste management districts (formerly garbage and refuse disposal districts)—1953 law

Municipal

City bridge commissions
City health commissions
Island taxing districts (municipal)
Joint municipal improvement districts
Joint recreation districts
Joint sewer districts
Local relief areas
Port authorities serving a single municipality
Rapid transit commissions
Union cemetery boards

Township

Fire districts
Island taxing districts (township)
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.

⁸¹Legislation authorizing the State Canal Land Authority was repealed in 1989.

OKLAHOMA

Oklahoma ranks 16th among the States in number of local governments, with 1,794 as of January 1992.

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 (588)

Municipal Governments (588)

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 (605)

School District Governments (605)

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 but are under the supervision of the county superintendent of schools, and offer elementary grades only. Both “independent” and elementary school districts may levy local school taxes and issue bonds.

Area vocational-technical school districts are also administered by elected boards of education, and 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 20 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.

SPECIAL DISTRICT GOVERNMENTS (524)

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

Two types of conservancy districts to provide flood control, irrigation, and water supply are authorized in Oklahoma that are counted as governments in census statistics—conservancy districts and master conservancy districts. Both types may be established by the District Court on petition of landowners and after public hearing.

An elected board of directors administers each district. 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 benefited 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.

Hospital Districts

Authorizing legislation for hospital districts was repealed in 1989. There were no hospital districts reported in operation as of January 1992.

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 over 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 selected 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 both annual ad valorem taxes and 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.

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 District Court.

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, as well as 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, plus six members appointed by the Governor with the consent of the senate. The authority receives revenue from State appropriations, rentals for projects, and interest 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 appointed by the Governor, with the consent of the senate, from each Congressional district in the State, plus 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.⁸² The functions to be performed by such agencies, and the powers granted to such agencies, are spelled out in the

⁸²Examples of large State agencies formed as public trusts include the Oklahoma Development Finance Authority (formerly Oklahoma Development Authority), Oklahoma Environmental Protection Authority, Oklahoma Housing Finance Agency, Oklahoma Municipal Power Authority, Oklahoma Ordnance Works Authority, and Southeastern Oklahoma Industries Authority. Examples of large county agencies formed as public trusts include Canadian County Home Finance Authority, Cleveland County Home Finance Authority, Oklahoma County Home Finance Authority, Oklahoma Industries Authority, and Tulsa County Home Finance Authority. Examples of large municipal agencies formed as public trusts include Central Oklahoma Transportation and Parking Authority, Metropolitan Tulsa Transit Authority, Oklahoma City Airport Trust, Oklahoma City Municipal Improvement Authority, Oklahoma Psychiatric Foundation Authority, Tulsa Industrial Authority, Tulsa Municipal Airport Trust, and Tulsa Public Facilities Authority. Classification for census purposes of a particular trust as a State, county, or municipal agency, as appropriate, is determined by identifying the government that is the beneficiary of that trust.

legal instrument or will creating the 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 over 100,000. For municipalities with a population under 100,000, voter approval is also needed. The board of directors consists of 5 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:

State⁸³

- Capitol-Medical Center Improvement and Zoning District
- Conservancy districts administered by the State
- Mining districts
- Oklahoma Educational Television Authority
- Oklahoma Rural Medical Education Loan and Scholarship Fund
- Oklahoma State Land Office
- Oklahoma Student Loan Authority
- Oklahoma Water Resources Board
- Ottawa Reclamation Authority
- Water Conservation Storage Commission
- Water districts (State)

County

- Drainage districts
- Health districts (these districts serve two or more counties)
- Joint airport boards
- 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

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

⁸³Legislation authorizing the Oklahoma Building Bonds Commission and the Oklahoma Economic Development Commission was repealed in 1986.

OREGON

Oregon ranks 21st among the States in number of local governments, with 1,450 as of January 1992.

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 13 counties where it is called the County Court.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (239)

Municipal Governments (239)

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 (340)

School District Governments (340)

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

- Common school districts
- County unit districts (countywide with the exception of city schools unless the city and county school district voters elect to consolidate)
- Joint school districts
- Union high school districts
- Community college districts
- Education service districts

Each school district of these types has an elected board. All of the school districts may levy school taxes. All except education service districts may issue general obligation bonds.

Education service districts, established by general law, except in counties that have a county unit school system, are countywide areas within which an elected board provides specialized educational services and levies 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 (835)

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 of 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 and special benefit assessments, and issue revenue 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 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 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 above. The governing body of a regional housing authority consists of nine members appointed by the participating governments.

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) by petition of the largest city in the district to, or

resolution of, the county governing body of the largest county in the 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 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, 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 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 after petition by the voters, or by a municipality, to the county governing body, 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 bonds, but general obligation bonds over specified amounts require voter approval.

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 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 \$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, 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 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 by 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, motor vehicle registration, income, and payroll taxes; 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 Authorities⁸⁴

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 the petition of voters or landowners to the county 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.

⁸⁴Many provisions applying to sanitary authorities also apply to water supply authorities.

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 Agency (State). This agency was created to provide mortgage credit for low- and moderate-income housing. It is governed by the Oregon Housing Council, a seven-member board appointed by the Governor. The agency may receive State appropriations and 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:

State⁸⁵

Fire patrol districts, Zone 1
 Forest protection districts
 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
- Livestock districts
- Public libraries (county and regional)
- Regional air quality control authorities
- Regional planning districts
- Road improvement areas
- 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.

⁸⁵Legislation authorizing the Oregon Building Authority was repealed in 1989.

PENNSYLVANIA

Pennsylvania ranks 2nd among the States in number of local governments, with 5,158 as of January 1992.

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 nonhome rule 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 (2,570)

The 2,570 subcounty general purpose governments in Pennsylvania comprise 1,022 municipal (borough, city, and town) governments, and 1,548 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 (1,022)

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 become a city, a minimum population of 10,000 is required, but a change from borough or township to city status is subject to referendum. The following classes, based on population size, apply to cities as of January 1992:

- First class—1,000,000 inhabitants or more (Philadelphia)
- Second class—500,000 to 999,999 inhabitants (Pittsburgh)
- Second class A—100,000 to 499,999 inhabitants and that by ordinance elect to become a second class A city (Scranton)
- Third class—fewer than 500,000 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 (1,548)

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 not under home rule 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 board of school directors to administer school affairs, except that the Philadelphia district is administered by a board of education appointed by the mayor. 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, an intermediate unit board of school directors, or any combination thereof. Each is administered by a board of trustees that is selected by a majority vote of the governing body of the local sponsor or, if sponsored by a city of the first or second class, appointed by the mayor, in first class cities from names submitted by a nominating panel and in second class cities with the approval of the city council. 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 technical 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, or by a joint committee, whose members are elected from among the directors of the constituent 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. As of January 1992, 80 area vocational-technical schools were reported in operation.

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 pay their proportionate share of the costs. As of January 1992, 28 intermediate units were reported in operation. In the 1987 Census of Governments, and in previous census reporting, intermediate units were counted as separate school district governments.

The "joint schools" are joint activities of two or 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.

School districts that do not provide special education services themselves may provide such services 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. As of January 1992, seven joint special education programs were reported in operation.

Municipal authorities that finance construction of school buildings, and that are often called "school building authorities," are described below under "Special District Governments."

SPECIAL DISTRICT GOVERNMENTS (2,006)

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 Highways 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 that in Philadelphia, 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 January 1992.

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 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 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 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.

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 11 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 one or more second class or second class A 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.

Conservation districts (county). These districts are established by the board of county commissioners to provide soil conservation services. A board of directors consisting of 6 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 from 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 10 members, 6 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. 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, 7 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, rates, fees, and charges, and may issue revenue bonds.

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 their projects, from State and Federal grants, and from loans and donations made by the sponsoring governments. An authority may issue revenue bonds; the sponsoring government may issue general obligation bonds to raise money for redevelopment purposes. Redevelopment proposals, however, 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:⁸⁶

- Pennsylvania Higher Education Facilities Authority
- Pennsylvania Turnpike Commission
- State Highway and Bridge Authority⁸⁷
- 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.

⁸⁶Functions of the Pennsylvania Transportation Assistance Authority were transferred to the Pennsylvania Department of Transportation in 1980.

⁸⁷Authorizing legislation was repealed in 1982. However, the authority exists until all debts are paid.

Other examples include:

Transportation development districts (county)

State

Municipal

Bureau of Minority Business Development
Civil Disorder Authority
Delaware River Bridge and Tunnel Commission
Delaware River Joint Bridge Commission of Pennsylvania and New York⁸⁸
Flood control districts
Health districts
Highway 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
Philadelphia Regional Port Authority
State Park and Harbor Commission of Erie

Business improvement districts
Historic districts
Institution districts in first class cities⁹¹
Sewer districts in first class cities
Shade tree commissions in incorporated towns
Transportation development districts (municipal)
Zoning districts

Township

Business improvement districts
Fire and water districts in first class townships
Historic districts
Sewer districts in townships
Transportation development districts (municipal)

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

County⁸⁹

Historic districts
Institution districts⁹⁰

⁸⁹The "sewer districts" listed in the 1987 Census of Governments are assessment areas only. They have no separate governmental structure.

⁹⁰Institution districts are still authorized by law, but have been abolished in many counties.

⁹¹Although institution districts are authorized in first class cities (Philadelphia), none now exists.

⁸⁸This commission has never been ratified by New York.

RHODE ISLAND

Rhode Island ranks 49th among the States in number of local governments, with 125 as of January 1992.

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 8 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, but the taxing power is vested in the town meetings.

PUBLIC SCHOOL SYSTEMS (37)

School District Governments (3)

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 (34)

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

- Systems dependent on municipal governments (8):
City school systems
- Systems dependent on town governments (26):
Town school systems

The 8 city and 26 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.

SPECIAL DISTRICT GOVERNMENTS (83)

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.

Conservation Districts

These districts, formerly known as soil and water conservation districts, are established by the State conservation committee on petition of land occupiers. A board appointed by the State conservation committee governs each district. The districts may require contributions from benefited landowners and may accept State, Federal, and private contributions.

Fire, Lighting, and Water Districts

These districts, which furnish fire protection, electric power, and water supply to residents, are established by special acts after local referendum, but with substantially uniform provisions for each district. Officers to administer the district are elected at annual meetings of the voters. The district may issue bonds, fix charges for the sale of water and electricity, and levy taxes with the approval of the voters.

Housing Authorities

Housing authorities are created 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 Federal grants, and fix rents and charges.

Pautuxet 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 and may borrow money.

Regional Disposal Authorities

Aquidneck Island Regional Disposal Authority was authorized by special act, subject to resolution of participating municipalities, after local referendum. A board of trustees, selected in a manner determined by the participating municipalities, governs the authority. It may issue bonds, impose charges, and accept grants and municipal appropriations.

Cranston-Warwick Regional Disposal Authority was authorized by special legislation subject to the approval of the city councils of each of the municipalities and to approval by the voters of Cranston. A board of directors, selected in a manner determined by the member municipalities, governs the authority. It may issue bonds, impose charges, and accept grants and municipal appropriations.

These two authorities were not reported in operation as of January 1992.

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 Authority 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, and an additional member appointed by the town or city having the greatest number of water users. The authority may issue bonds and establish charges for the sale of water.

Warwick Sewer Authority is authorized by special act. The mayor of Warwick selects the members of the governing board. The authority may collect service charges, accept grants and loans from the Federal Government, and levy property taxes. Bond issues must be approved by the voters.

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.⁹² 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

⁹²The former Rhode Island Recreational Building Authority is now part of the Rhode Island Industrial-Recreational Building Authority.

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.

Solid Waste Management 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 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

- Blackstone Valley District Commission
- Blackstone Valley Sewer District
- Convention Center Authority
- East Bay Commuter Transit Corporation
- Howard Development Corporation
- Mount Hope Bridge Authority
- Narragansett Bay Bridge 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

Municipal

- Conservation commissions (city)
- Drainage districts
- Forest and park commissions
- Health and safety authorities (city)
- 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
- Health and safety authorities (town)
- 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
- Smithfield 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 34th among the States in number of local governments, with 697 as of January 1992.

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 (91)

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.⁹³

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

⁹³The 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

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.

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 (0)

South Carolina has no dependent public school systems.

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 January 1992, 14 area vocational centers were reported in operation.

South Carolina laws provide for the establishment of 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.

SPECIAL DISTRICT GOVERNMENTS (291)

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-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.

Pee Dee Regional Airport District. This district, successor to the Florence City-County Airport Commission, was created by a 1990 special act. The district board consists of nine members appointed by the Governor, of whom two are recommended by each participating county and one by the City of Florence. The district may fix rates, rents, fees, and other charges, issue revenue bonds, and receive the proceeds of a county ad valorem tax.

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 Governor on the recommendation of the Spartanburg city council and the Spartanburg County legislative delegation. The district may fix and collect charges, accept grants, and issue bonds.

Charleston County Substance Abuse Commission

This commission was created by a special act for the prevention, control, and treatment of drug abuse. It consists of nine members appointed by the Governor on the recommendation of the county legislative delegation. The commission may levy ad valorem taxes, accept State and Federal grants, and fix charges for the use of its facilities.

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 on recommendation of the county legislative delegation 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.

Hilton Head Medical Clinic District

This district, established by a special act, provides for a medical clinic serving Hilton Head Island. A board of commissioners appointed by the Governor governs the district. The district may impose charges for services, issue bonds, and levy ad valorem taxes for debt retirement.

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 Resources 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. This commission was not reported in operation as of January 1992.

Meggett-Hollywood Irrigation District

This district to build, operate, and maintain irrigation facilities was authorized by a special act. A commission of 3 members appointed by the Governor on the recommendation of the Charleston County legislative delegation governs the district. The district may receive revenue from gifts and from charges for its facilities, and may issue revenue bonds. Although authorizing legislation for this district has never been repealed, the district was last reported in operation in the 1962 Census of Governments.

Old Abbeville District Historical Commission

This commission was authorized under a special act to preserve and maintain properties of architectural or historical value in Abbeville, Greenwood, and McCormick Counties. The commission consists of six members, three of whom are appointed by the Governor on recommendation of the legislative delegations of Abbeville, Greenwood, and McCormick Counties, and the other three of whom are the chairpersons the county historical societies, *ex officio*. The commission may fix and collect fees, receive State and Federal grants, and borrow money. The commission was not reported in operation as of January 1992.

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,

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. The Irmo-Chapin Recreation District, the Lexington County Recreation District, the Richland County Recreation District, and the Walterboro-Colleton County Recreation Commission were created under special acts containing such provisions. Legislation authorizing the Clarendon County Recreation Commission was repealed in 1978.

The following districts are authorized under special acts containing similar provisions, but have never been reported in operation, even though authorizing legislation has never been repealed:

- Aiken County Recreation District
- Allendale Recreation District
- Bamberg Recreation District
- Beaufort County Rural Recreation District
- Georgetown County Recreation District
- Hollywood Recreation District
- Horry Recreation District
- Lower Dorchester Recreation District
- McCormick County Recreation District and Commission
- Pine Tree Creek Recreation District
- Saluda Recreation District
- Spartanburg County Historic Preservation Commission
- Union Recreation District
- Williamsburg County Recreation District

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.

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 Governor on local recommendation governs each district. The districts may accept grants, impose service charges, and issue bonds. No districts of this type were reported in operation as of January 1992.

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 one member appointed by each member local government and three members appointed by the Governor upon local recommendation. 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 provides for a park and zoo in Richland and Lexington Counties, and was established by a special act. A seven-member board of commissioners, of whom two are appointed by the Richland County council, two by the Lexington County legislative delegation, two by the mayor of Columbia, and one by the other six commissioners, governs the district. The district may accept grants, set and collect charges, issue bonds, and levy ad valorem taxes.

Soil and Water Conservation Districts

These districts are created by the State land resources conservation commission on petition of landowners, after local referendum. A five-member board of commissioners, two appointed by the State commission and three elected, governs each district. The districts may accept grants and require contributions from benefited 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. Fiscal requirements of a watershed conservation district, including tax levies and bond issues, are 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.

Toll Bridge Authorities

South Carolina has three special acts that authorize toll bridge authorities:

Broad Creek Toll Bridge Authority. This authority was established to build and operate bridges across Jarvis Creek, Broad Creek, and waters surrounding Hilton Head Island. A board of three members appointed by the Governor on recommendation of the Beaufort County legislative delegation governs the authority. The authority may issue revenue bonds and collect tolls and charges for use of its facilities. Although authorizing legislation for this authority has never been repealed, the authority has never been reported in operation.

Fripp Island Toll Bridge Authority. This authority was established to build and operate a bridge serving Fripp Island, in Beaufort County. A board of three members appointed by the Governor on recommendation of the

Beaufort County legislative delegation governs the authority. Although authorizing legislation for this authority has never been repealed, it has never been reported in operation.

Orangeburg-Calhoun-Sumter Toll Bridge Authority. This authority to build a bridge across Lake Marion in Calhoun County was created by a special act. A board of three members consisting of one member from each county, appointed by the Governor on local recommendation, governs the authority. Although authorizing legislation for this authority has never been repealed, this authority has never been reported in operation.

Tri-County Coliseum Commission

This authority was authorized by a special act to build a coliseum facility serving Berkeley, Charleston, and Dorchester Counties. The commission consists of 11 members, with 1 member each appointed by the county legislative delegations, and the remaining 5 members from other governmental bodies. The commission may collect charges for use and lease of facilities and receive funds from loans, grants, donations, and appropriations. The commission was not reported in operation as of January 1992.

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; 1 from each congressional district, 1 each from the counties of Horry, Berkeley, and Georgetown; and 2 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 10 members, including 6 members appointed by the Governor, plus 1 member of each house of the general assembly appointed by the presiding officer thereof, 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:

State⁹⁴

- County health departments
- Education Assistance Authority
- Educational Facilities Authority
- Educational Television Commission
- Health districts
- Old Exchange Building Commission
- Palmetto Seed Capital Corporation
- Patriot's Point Development Authority
- Savannah Valley Authority (formerly Clarks Hill Russell Authority)
- South Carolina Jobs-Economic Development Authority
- South Carolina Research Authority
- South Carolina Resources Authority
- South Carolina State Family Farm Development Authority
- State highway commissioner districts
- State library districts

County⁹⁵

- Aiken Ambulance Service District
- Anderson County Solid Waste Management Authority
- Beaufort County Building Commission

⁹⁴Authorizing legislation for the Rural Electrification Authority was repealed in 1982.

⁹⁵Authorizing legislation for the following types of entities has been repealed: Florence City-County Airport Commission (in 1990); public library boards under general law (in 1981); and sanitary and drainage commissions (in 1982).

- Bridge districts—1922 law
- Chester County Ambulance District
- Colleton County Ambulance District
- County airport commissions and boards
- County highway districts
- Darlington County Historical Commission
- Erosion districts
- Fire protection service areas
- Fort Lawn Fire District
- Greater Columbia sewer subdistricts (Richland County)
- High Point Fire District
- Horry County Ambulance Service Districts 1 and 2
- 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
- Tri-County Commission on Alcohol and Drug Abuse (joint county)
- 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 health 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

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

SOUTH DAKOTA

South Dakota ranks 17th among the States in number of local governments, with 1,785 as of January 1992.

COUNTY GOVERNMENTS (64)

There are no areas in South Dakota lacking county government. The county governing body is known as the board of commissioners. However, in two county areas—Shannon and Todd—the county commissioners contract with adjacent counties (Fall River and Tripp, respectively) for administration of county government functions. For this reason, Shannon and Todd Counties are not counted as separate governments in census statistics on governments, but are classified as adjuncts of Fall River and Tripp Counties, respectively. Legislation enacted in 1972 provided that county governments may adopt home rule charters.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,279)

The 1,279 subcounty general purpose governments in South Dakota comprise 310 municipal (city and town) governments, and 969 township governments.

MUNICIPAL GOVERNMENTS (310)

Municipal governments in South Dakota are the cities and towns.⁹⁶ Under general law, cities fall into two classes according to population size:

- First class—5,000 inhabitants or more
- Second class—500 to 4,999 inhabitants

Towns (also called third class municipalities) are municipalities with fewer than 500 inhabitants. All cities and towns exist outside the area of any township.

Legislation enacted in 1972 provides that municipalities may adopt home rule charters.

Township Governments (969)

Township governments exist in 52 of the 66 South Dakota county areas. In the 52 county areas that have township governments, these governments do not cover the entire county area; cities, towns, 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.

⁹⁶Effective July 1, 1992, the terms "city" and "town" will be replaced by the term "municipality" in South Dakota statutes. However, the population size requirements for first class, second class, and third class municipalities will remain the same as in the past

PUBLIC SCHOOL SYSTEMS (180)

School District Governments (180)

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 Activities

Special education cooperatives in South Dakota are established by agreement between two or more school districts. The agreement specifies the method of selecting the governing body of the cooperative. These cooperatives are financed by taxes levied by the participating school districts. Special education cooperatives are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of January 1992, 13 special education cooperatives were reported in operation.

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, after approval by the State superintendent of education. 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 occupational-vocational centers are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of January 1992, six multidistrict occupational-vocational centers were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (262)

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 landowners and after referendum. An elected board of supervisors governs each district. The districts may require contributions from benefited landowners and may accept county contributions.

Consumers Power Districts

These districts may be created by the circuit court on petition of the voters and after referendum. An elected board of directors governs each district. The district may issue bonds and fix charges for services or facilities.

County Road Districts

Districts of this type, which may 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 ad valorem taxes and special assessments, and may issue bonds. In the 1987 Census of Governments, these districts were listed as "County Paving Districts."

Drainage Basin Utility Districts—1989 Law

These 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 charges, and accept grants.

Improvement Districts

These 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 commissioners 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 county commissioners 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. 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 January 1992.

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 January 1992.

Regional Airport Authorities

Regional airport authorities may be created by resolution of one or more municipal or county governing bodies. An authority board of commissioners appointed by the creating governments governs each authority. The commissioners may issue revenue bonds and determine the amount of ad valorem taxes to be levied.

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.

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 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 in support of planning, construction, operation, and maintenance of multipurpose water projects, and may make loan contracts with the United States Bureau of Reclamation.

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 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. 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:

State⁹⁷

Airline Authority
Black Hills Forest Fire Protection District
Export Development Authority
Petroleum Environmental Compliance Authority
South Dakota Building Authority
South Dakota Economic Development Finance Authority
South Dakota Railroad Authority
South Dakota State Cement Plant Commission

County⁹⁸

Area jail compacts (2 or more counties)
County toll bridge commissions
Drainage districts—1923 law

⁹⁷The Industrial Development Board was abolished in 1982. The Agriculture and Business Development Authority (formerly the Agri-Business Development Authority) was absorbed by the South Dakota Economic Development Finance Authority in 1987.

⁹⁸Authorizing legislation for intrastate drainage districts under the 1905 law was repealed in 1985.

Drainage districts—1985 law
Interstate drainage districts—1917 law
Zoning districts

Sewer districts
Zoning districts

Municipal

Business improvement districts
City toll bridge commissions
Convention hall districts
Municipal urban renewal agencies
Park districts
Parking 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 923 as of January 1992.

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.⁹⁹ 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 (339)

Municipal Governments (339)

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 200.

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 are established by separate acts but with substantially uniform provisions

⁹⁹Six 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.

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 a county board of education. Under general law in effect as of January 1992, the county board of education is appointed, but special legislation permits the election of board members in nearly half the counties.¹⁰⁰ 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. Many city school systems are administered by a board of education appointed by the city governing body, but some city school boards are appointed by the mayor, are elected, or are composed of city officials serving in an ex officio capacity. 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 (477)

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

¹⁰⁰Legislation adopted in 1992 provides for elected county boards of education, but allows counties that do not now have an elected county board of education to continue the existing structure of the board of education until 1996.

number of members, 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.

Chattanooga Terminal Authority

This authority was created by a 1947 special act. The mayor appoints the authority governing body. The authority may issue bonds, levy ad valorem taxes, fix rentals, tolls, and charges, and accept grants and loans from the Federal Government. This authority was not reported in operation as of January 1992.

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, 5 appointed by the Governor from nominations by the county executives in the area, the 5 county executives from the member counties serving ex officio, and 1 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.

Hamilton County Regional Disposal Authority

This authority was authorized by a 1970 special act. A five-member board governs the authority, with two members appointed by the county executive with the approval of the county council, two members appointed by the mayor of Chattanooga with the approval of the city commission, and one member selected by the above appointees. The authority may accept loans and grants, impose rates and charges, and issue revenue bonds. The authority was not reported in operation as of January 1992.

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 authorities, 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

This authority was authorized by a special act. 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.

Railroad Authorities

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 Nashville and Eastern Railroad Authority, the North Central Tennessee Railroad Authority, the Northeast 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

The following resource authorities were authorized by special acts:

Elk Regional Resource Authority. Governed by a board of directors consisting of the county executives of each participating county (Bedford, Coffee, Franklin, Lincoln, and Moore) and the mayors of each participating city.

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, the commissioner of conservation, and the director of State planning.
- **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.** Governed by a board of 17 members appointed by the Governor, including 1 from the gubernatorial staff, and 16 from the participating counties.
- **Sequatchie Valley Planning and Development Agency.** Governed by a board of directors with one appointed by the Governor from each of the counties 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.
- **Upper 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 committee. The districts may require contributions from benefited landowners and may accept Federal and State contributions.

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 rates, rentals, and charges for charges and 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 sewage disposal, garbage collection and disposal, 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 482,000 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. The executive officer of each participating government appoints 1 member. The board may fix service charges and issue revenue bonds. No water treatment authorities were reported in operation as of January 1992.

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 18 members, of whom 11 are appointed by the Governor; 1 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:

State

Chickasaw Basin Authority
Development districts
Local neighborhood model development corporations
Obion-Forked Deer Basin Authority

Tennessee Child Care Facilities Loan Guarantee Corporation
Tennessee Commodity Producer Indemnity Corporation
Tennessee Competitive Export Corporation
Tennessee Growth Fund
Tennessee Local Development Authority
Tennessee Neighborhood Development Corporation
Tennessee Rural Electrification Authority
Tennessee Student Assistance Corporation
Tennessee Tollway Authority

County

County airports
County electric distribution agencies
Drainage districts
Emergency communications districts (county)
Fire departments and districts
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
Zoning districts

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
Transit authorities
Zoning districts

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.

TEXAS

Texas ranks 3rd among the States in number of local governments, with 4,791 as of January 1992.

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 (1,171)

Municipal Governments (1,171)

Municipal governments in Texas are the cities, towns, and villages. There are three types of municipalities 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. There are also some municipalities that were organized before 1881 under special acts of the Texas legislature.

Township Governments (0)

Texas has no township governments.

PUBLIC SCHOOL SYSTEMS (1,100)

School District Governments (1,100)

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”)
- County education districts

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 are created by petition to the mayor of the city or town, or to the board of trustees of the independent school district serving the city or town, after referendum approving the transfer of control of the school district to the city or town government. The district may certify the amount of school taxes to be collected by the city or town.

Rural high school districts may be organized either as common or independent school districts. An elected board of trustees governs each rural high school district. The 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.

County education districts were authorized by 1991 legislation to reduce disparities in financing of public schools in various localities. The trustees of these districts are selected by the school board of the school district they represent. County education districts may levy property taxes. Although these districts were reported in operation in 1992, the authorizing legislation has since been declared unconstitutional.

Dependent Public School Systems (0)

Texas had no dependent public school systems as of January 1992. However, 1990 legislation authorizes the State to suspend the powers of local school boards and place a local school district under a State-appointed board

of managers in cases where a local school district fails to meet State accreditation standards. School districts under a State-appointed board of managers would be classified as dependent agencies of the State government, and would not be counted as separate governments.

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 January 1992, 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 (2,266)

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

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, 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.

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.

County Research and Development Authorities

Authorities to promote scientific research and development may be created by resolution of one or more counties. A board of directors, appointed by the commissioners court of each county served, governs each authority. The 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 ad valorem 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.

Emergency Communications Districts

Emergency communications districts are now subject to county and city fiscal controls, and are therefore no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

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. Subsequent legislation in 1961 provided for two hospital districts in Brazoria County with the same general provisions as above.

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 special acts 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, on its own initiative, establish a county or city housing authority. Similarly, two or more counties may establish a regional housing authority. 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.

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 ad valorem taxes and impose water charges, and may issue general obligation 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 (in cases where the district has the same boundaries as the county) governs each district. The districts may issue bonds after referendum and may levy ad valorem 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 may be established to provide transit service by the governing body of a principal city in a metropolitan area, either on its own motion or on petition of voters and after public hearing and referendum. A board composed of five members appointed by the governing body of the principal city governs each authority. Upon voter approval, the board may levy sales and use taxes. It may also impose rates, fares, tolls, rents, vehicle-emission taxes, or other charges. The metropolitan rapid transit authorities serving Austin, Corpus Christi, Houston, and San Antonio metropolitan areas were established under this law.

Municipal Electric Utility Boards—1990 Law

Boards to operate electric utilities in home rule cities may be created by ordinance. The electric utility board of trustees is appointed by the city governing body. The electric utility board may fix rates and charges, and may issue revenue bonds.

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 operate and maintain port facilities are created by the commissioners court, on petition of landowners and after hearing and referendum. A board of commissioners appointed by the county commissioners court governs each district except that, if a city of more than 100,000 inhabitants is included in the area, the board consists of two commissioners appointed by the county commissioners court, two by the city council, and one appointed jointly. If the district includes all or part of a city acting under special charter granted by the legislature, the board of commissioners may also be appointed by the navigation board that consists of the members of the commissioners court, and the mayor and governing body members of the participating city or cities. One district, the Trinity River Canal and Conservation District, has an elected board. The districts may determine the amount of ad valorem taxes to be levied 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.

Ogallala Water Import Authority

Formation of this authority to preserve, manage, and distribute imported water within the area of the Ogallala aquifer may be initiated by petition (signed by landowners) or by the Texas Natural Resources Conservation Commission, followed by public hearing and voter approval. The law permits the agency to be confirmed by the voters within a 5-year period from the time the petition is filed. A 15-member board governs the authority; its members are initially appointed by the Texas Department of Water Resources, but successors are elected by the voters. The authority may levy ad valorem taxes and benefit assessments, fix charges and fees, and issue general obligation bonds and revenue bonds. Although authorizing legislation for this authority has never been repealed, it has never been reported in operation.

Old Galveston Quarter

A 1962 special act authorizes this agency on petition of voters and after referendum to preserve historically significant areas. A five-member commission appointed by the

Governor from nominations submitted by the Old Galveston Property Owners Association administers the agency. The commission may lease or sell property. Although the legislation authorizing this commission has never been repealed, it has never been reported in operation.

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 are established by a petition initiated by a county or city governing body, after voter approval, to provide public and general transportation services in a metropolitan area. An executive committee governs each authority; it consists of 11 members, 7 of whom are selected by the subregional board of the subregion containing a principal city of 800,000 or more inhabitants, and 4 of whom are selected by the subregional board of the subregion containing a principal city of fewer than 800,000 inhabitants. 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 subregional board. An authority may acquire, construct, and maintain a transportation system, charge rates, fares, and fees, issue revenue bonds, and, with voter approval, levy a sales tax. 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 acts 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 Safety Code are established by the county commissioners court 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.

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. 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. A board of five commissioners governs each district, of whom two are appointed by the county commissioners court, two by 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 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 serving a single county (established by county commissioners court):

- 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 serving two or more counties (established by Texas Natural Resources Conservation Commission):

- Municipal utility water 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 (multicounty)—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 of these districts have elected governing bodies. They may issue bonds, fix and collect charges as appropriate, and, with the exception of water supply districts, may levy ad valorem taxes.

Water power control districts are no longer authorized under the Texas Water Code. No water power control districts were reported in operation as of January 1992.

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 (1937) reclamation district law 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 the authority. The 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.¹⁰¹

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, of whom 8 are appointed by the Governor, 1 by the commissioner of higher education, 1 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.

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 Housing Agency (State). This agency was abolished in 1991. Its functions are now performed by the Texas Department of Housing and Community Affairs.

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.

¹⁰¹The Texas Small Business Industrial Development Corporation, which is governed by the Texas Economic Development Commission, was organized under this law.

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 3 members of the State highway commission in an ex officio capacity, and 9 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
- Natural Resources Conservation Commission (formerly Texas Water Development Board)
- Veterans Land Board

County¹⁰²

- Agricultural development corporations
- City-county health units (county portion)
- City-county hospitals (county portion)
- Conservation and reclamation districts governed by county commissioners (special acts)
- Corrigan Hospital District (Polk County)
- County appraisal districts
- County building authorities

¹⁰²Health districts were classified in the 1987 Census of Governments as subordinate agencies of county governments. Effective with the 1992 Census of Governments, they are counted as special district governments. The Hidalgo County Hospital District was reported inactive as of January 1992.

- Crime control districts
- Drainage districts governed by county commissioners
- Emergency services districts—general
- Emergency services districts in counties with 125,000 or fewer inhabitants
- 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 adjoining 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

Municipal¹⁰³

- 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 Board¹⁰⁴
- 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.

¹⁰³The Amarillo Hospital District, which was listed as a subordinate agency of the city of Amarillo in the 1987 Census of Governments, now has the authority to levy ad valorem taxes, and is now counted as a special district government.

¹⁰⁴The budget of the Dallas-Fort Worth Regional Airport Board is subject to approval by the city governing bodies of Dallas and Fort Worth. In the 1987 Census of Government, the Dallas-Fort Worth Regional Airport Board was classified as a special district government.

UTAH

Utah ranks 37th among the States in number of local governments, with 626 as of January 1992.

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 (228)

Municipal Governments (228)

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.

SPECIAL DISTRICT GOVERNMENTS (329)

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. An elected board of commissioners governs each district. The districts may levy ad valorem taxes.

County Service Areas

These areas may be established in unincorporated areas by resolution of the board of county commissioners 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 countywide 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 who may be either appointed by the board of county commissioners or, on petition of voters, may be elected, governs each service area. 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 board of county commissioners on petition of landowners. If a separate board of trustees governs the district, the trustees are elected, except that, in districts including two or more incorporated areas, one trustee is appointed by the chief executive officer of each city and town in the area and, if unincorporated area is also included, one is appointed

by the board of county commissioners. The districts may levy ad valorem taxes, fix rates and charges for services, and issue bonds upon voter approval.

Improvement districts administered by the county governing body ex officio are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Intermountain Power Agency

This agency is now covered under "Municipal Power Agencies," below.

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 with voter approval.

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, plus one additional director 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.

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 benefited 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.

Utah Associated Municipal Power System

This system is now listed under "Municipal Power Agencies," above.

Water Conservancy Districts and Subdistricts

These districts are created by the district court on petition of landowners. A board of directors, appointed by the district court, governs each district. The district may issue bonds upon voter approval, 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:

State¹⁰⁵

- Bounty districts (under Agricultural Wildlife Damage Prevention Board)
- Great Salt Lake Development Authority
- Hazardous Waste Facilities Management Authority
- 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 Intermountain Port Authority
- Utah State Armory Board
- Utah State Building Board
- Utah State Building Ownership Authority
- Utah Technology Finance Corporation

¹⁰⁵Authorizing legislation for fire districts (for range fires) was repealed in 1988. Indian housing authorities, listed in the 1987 Census of Governments as subordinate agencies of the State, are now counted as special district governments.

County¹⁰⁶

- 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
- Local substance abuse authorities
- Municipal services districts
- Neighborhood redevelopment agencies
- Parking and business improvement districts
- Port authorities (county)

¹⁰⁶Authorizing legislation for zoning districts was repealed in 1992. Special service districts are now counted as special district governments unless they are administered by the county commissioners.

- Pure sugar beet seed districts
- Road districts
- Salt Lake County Flood Control District (administered by county commissioners)
- Special service districts administered by county commissioners
- Sprinkling districts (county)

Municipal¹⁰⁷

- Airport authorities
- Building authorities (municipal)
- Community redevelopment agencies
- Historic districts
- Municipal improvement districts
- Neighborhood redevelopment agencies
- Parking and business improvement districts
- Port authorities (municipal)
- 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.

¹⁰⁷Authorizing legislation for zoning districts was repealed in 1992. Special service districts are now counted as special district governments unless they are administered by the municipal governing body.

VERMONT

Vermont ranks 36th among the States in number of local governments, with 681 as of January 1992.

COUNTY GOVERNMENTS (14)

There are no areas in Vermont lacking county government. However, the county governments perform very limited functions—chiefly maintaining the courthouse and county jail. The principal administrative officers of the county are two assistant or “side” judges.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (287)

The 287 subcounty general purpose governments in Vermont comprise 50 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 (50)

The term “municipality,” as defined for census statistics on governments, applies to the cities and incorporated villages in Vermont. Towns, to which the term “municipalities” is applied by Vermont statutes, are counted for census purposes as township rather than municipal governments (see below). Unlike cities, which exist outside the area of any town, villages are included within town areas.

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” and are not counted as governments.

PUBLIC SCHOOL SYSTEMS (276)

School District Governments (276)

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
- Union school districts

The city and town school districts are governed by boards of directors elected at the school district meeting at which school fiscal needs are determined.

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 at which school tax levies are voted.

The union school districts are established by vote of the establishing towns and their boards are chosen by and from the participating districts. Fiscal requirements for a union school district are apportioned among the participating town school districts. Provision is also made for interstate school districts in Vermont.

Dependent Public School Systems (0)

Vermont has no dependent public school systems.

Other Educational Activities

Supervisory units, also called “supervisory unions,” are entities for the supervision of school affairs in two or more town school districts or incorporated school districts. They are classified as joint educational service agencies of these districts for census purposes, and are not counted as separate governments. Expenses are met by the participating school districts. In January 1992, 58 supervisory unions were reported in operation.

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.

SPECIAL DISTRICT GOVERNMENTS (104)

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 Sewer Districts

Under general law, two or more contiguous towns or other municipal corporations may establish a consolidated sewer district after voter approval. An elected board of commissioners governs each district. The district may fix sewer charges, levy taxes, and issue revenue bonds. General obligation bonds may be issued with the approval of the voters. No consolidated sewer districts were reported in operation as of January 1992.

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.

Fire Districts

Fire districts, which provide fire protection, sewers, sidewalks, and street lighting, sprinkling, or oiling, are established by the town selectmen on petition of landowners. An elected prudential committee governs each district. The district 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.

Lake Champlain Bridge Commission

This commission was abolished in 1987.

Mass Transit Authorities

These authorities are now listed under the heading, "Regional Transit Authorities or 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 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 representatives of each participating city, town, or village governs each district. The districts may fix fares, rates, and charges, accept contributions from participating governments, and issue bonds.

Solid Waste Management Districts

Several solid waste districts have been established under special acts or intergovernmental agreements, but 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).

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, 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 to finance construction of buildings for the purposes indicated. The agency board consists of seven members appointed by the Governor, two additional members appointed by those seven, plus 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, plus 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 Industrial Development Agency (State). This authority was established by special act to finance the construction of industrial facilities. The authority board consists of 12 members, 9 of whom are appointed by the Governor with the consent of the senate, plus 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 revenue bonds.

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 their public improvements. The bank governing board consists of the State treasurer 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 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 governs the authority. The authority may issue revenue bonds and fix and collect charges for its services. The authority may operate projects anywhere in the State.

Other examples include:

State

- Ambulance districts
- Highway districts
- Vermont Environmental Conservation Agency
- Vermont Home Mortgage Guarantee Board
- Vermont State Colleges, Inc.
- Vermont Student Assistance Corporation
- Vermont Transportation Authority
- Vermont Whey Pollution Abatement Authority

Municipal¹⁰⁸

- Conservation commissions
- Local health districts
- Urban renewal agencies
- Zoning districts

Town¹⁰⁹

- Conservation commissions
- Fire districts governed by town selectmen
- Local health districts
- Urban renewal agencies
- Zoning districts

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

¹⁰⁸Authorizing legislation for low income housing associations was repealed in 1967.

¹⁰⁹Authorizing legislation for low income housing associations was repealed in 1967.

VIRGINIA

Virginia ranks 43rd among the States in number of local governments, with 454 as of January 1992.

COUNTY GOVERNMENTS (95)

The entire area of the State is encompassed by county government except for areas located within the boundaries of the 41 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 (230)

Municipal Governments (230)

Municipal governments in Virginia comprise the 41 city governments and 189 town governments, classified 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 that the minimum population for incorporation as a town be 1,000 inhabitants. The 41 cities, referred to in the Constitution as “independent incorporated communities,” differ from towns in that they do not lie within the boundaries of any county. These cities perform county-type as well as municipal functions.¹¹⁰ Although Virginia law still refers to procedures to conversion of second class cities to first class, there are no differences between 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 January 1992, there were no “township” governments in Virginia.

Under Virginia law, “tier-cities” may also be formed through city-county consolidations. A tier-city would continue to exist as a separate entity and would exercise the

¹¹⁰In 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.

same powers as a town, plus any additional powers and functions set out in the consolidation agreement. As of January 1992, there were no “tier-city” governments in Virginia.

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 (0)

Virginia has no independent school district governments.

Dependent Public School Systems (135)

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 (41):
 - 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. City or county public school systems receive county or city appropriations and State funds. The county and city governing bodies set the budgets for their public school systems.

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 January 1992, 94 county and 41 city school divisions were reported. The State board of education may divide or consolidate school divisions upon consent of the school boards and the governing bodies of the counties and the municipalities affected, and with the consent of the general assembly. In addition, two or more school boards, with the consent of the State board of education, may establish joint schools.

The public schools in the cities of Bedford, Fairfax, and Salem are operated, under contract, by the boards of education of Bedford, Fairfax, and Roanoke 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 and the city of Emporia, and in Alleghany County and the city of Clifton Forge. In addition, Halifax County and the city of South Boston jointly operate the secondary schools that serve their jurisdictions; however, each jurisdiction operates its

own elementary system. 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.

City school boards are appointed by the city council. County school boards are appointed by the school board selection commission which, in turn, is appointed by the circuit court; however, upon voter approval, a county school board may be appointed by the county governing body. In counties that have the county manager, county executive, urban county executive, or county board form of government, the school board is appointed by the county board of supervisors.

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 authorizes the establishment of special "town school districts" for the operation of schools. Town school districts are classified for census reporting as dependent agencies of the town governments, since the town council appoints members of the school board and provides for the system fiscal requirements. In January 1992, 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 provide special and vocational education programs, either using their own personnel and facilities, or by contract with other school boards. These programs are not counted as separate governments. In cases where two or more school boards provide these programs jointly, they are classified as joint educational service agencies of the participating county, city, or town school systems. As of January 1992, 10 joint special education programs and 11 joint vocational education programs were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (129)

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)

The following airport authorities and commissions, established jointly by two or more local governments to provide, operate, and maintain airports, are counted for census reporting as governments:

- Alleghany-Bath-Clifton Forge-Covington Airport Authority
- Blue Ridge Airport Authority
- Brookneal-Campbell County Airport Authority
- Capital Region Airport Commission
- Charlottesville-Albemarle Airport Authority
- Cumberland Airport Commission
- Emporia-Greenville Airport Commission
- Halifax County-South Boston Airport Commission
- Mecklenburg-Brunswick Airport Commission
- New River Valley Airport Commission
- Peninsula Airport Commission
- Roanoke Regional Airport Commission
- Shenandoah Valley Airport Commission
- Smyth-Wythe Joint Airport Commission
- Tappahannock-Essex County Airport Authority
- Tidewater Airport Commission
- Twin County Airport Commission
- Winchester Regional Airport Authority (formerly Winchester Regional Airport Commission)

A board appointed by the participating local governments governs each of the above airport authorities, except that the board of the Blue Ridge authority is appointed by the circuit judge. 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. The Tidewater Airport Commission was not reported in operation as of January 1992.

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

This authority was established by special act to provide a bridge at Cedar Island. A board of commissioners appointed by the circuit court judge of Accomack County governs the authority. The commissioners may issue bonds, collect tolls and charges, and accept grants.

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.

Chesterfield County Toll Road Authority

This authority was created by special act to provide and maintain highways and transit systems within the county. A board of directors, appointed by the county board of supervisors, governs the authority. The authority may charge and collect fees, tolls, and rents, and issue revenue bonds. This authority was not reported in operation as of January 1992.

Eastern Virginia Medical Authority

This authority is now shown under "Medical College of Hampton Roads."

Electric Authorities

These authorities to generate and transmit electric power may be created in cities or towns that own an electric power system and generate or sell electricity; in cities of at least 200,000 population; or in other cities, towns, and counties that are authorized by the general assembly. A board of directors, appointed by the participating governments according to the creating agreement, governs each authority. Authorities may fix and collect charges, accept grants, and issue revenue bonds. No authorities of this type were reported in operation as of January 1992.

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 to provide regional jail facilities 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 authority, formerly the Eastern Virginia Medical Authority, was formed by special act to operate the Medical College of Hampton Roads. A board of 17 trustees governs the authority, including 6 members appointed by the Medical College of Hampton Roads Foundation, 1 each appointed by the cities of Chesapeake, Hampton, Newport News, Portsmouth, and Suffolk, 2 appointed by the city of Virginia Beach, and 4 appointed by the city of Norfolk. The authority may collect fees, rents, and charges, receive Federal, State, and local contributions, and issue revenue bonds.

Metropolitan Washington Airports Authority

This authority was established early in 1987 by interstate compact between Virginia and the District of Columbia, upon approval by the United States Congress, 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. However, provisions requiring review of authority actions by a board consisting of five members of the United States Congress have been declared unconstitutional.

Park Authorities

These authorities may be created by resolution of a combination of counties or cities to provide park facilities. The authority board consists of members 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.

Peninsula Area Auditorium Authority

This authority, authorized by special act, was established by ordinance of the cities, of Hampton, Poquoson, and Williamsburg and the counties of James City and York. A board of five to seven members, appointed by the governing bodies of the participating governments, governs the authority. The authority may issue bonds, receive appropriations and grants, and collect rates and fees. This authority was not reported in operation as of January 1992.

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, to provide facilities for the marketing of agricultural produce, are created by the Governor on petition of the governing body of any city, county, or combination of cities and counties. A board of directors, appointed by the Governor, governs each authority. The authority 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 January 1992.

Public Recreational Facilities Authorities

These authorities may be created by resolution of a combination of counties or cities to provide recreational facilities. The authority board consists of members appointed by the member governments. The authorities may fix fees for use of the 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.

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, which provides transportation facilities, including express highways, bridges, tunnels, parking garages, and stadiums, 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, to prevent pollution of tidal waters by operation of treatment plants, 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 and fix rents, fees, and charges. Similar provisions apply to the Hampton Roads Sanitation District, which was created by special act.

Sanitation districts in areas with nontidal waters. These districts, to prevent pollution of nontidal waters by operation of sewage treatment plants, 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

Under a 1968 State law, planning districts (see “Subordinate Agencies and Areas,” below) or portions thereof may evolve into service districts for the provision of public services on a regional basis. The service districts may only be established upon approval of the service district plan by the local governments desiring to participate in such a district, and upon approval by referendum in each locality. The service district plan specifies the services to be performed.

A service district commission, comprised of locally elected officials from each participating locality and persons elected from single member districts within the service district area, governs each service district. Service districts may levy annual assessments upon each governmental subdivision within their boundaries, issue bonds, accept gifts and grants, and collect fees, rents, and charges. As of January 1992, no service districts had been established in Virginia.

Soil and Water Conservation Districts

Soil and water conservation districts are created by the State soil and water commission on petition either by local governing bodies or by a specified percentage of the registered voters within the proposed district. After a public hearing on the question, the commission 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 commission. The governing body of a district that covers only one county or city, or portion thereof, consists of a five-member board; three directors are elected by the voters and two are appointed by the State commission. The districts may accept Federal or State contributions and may require contributions from benefited 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.

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, garbage and refuse 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 five or members, 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 rates, fees, and charges, and may issue revenue bonds. These authorities may be known by a variety of names.

Some authorities established under this law are called “service authorities”; they should not be confused with “Service Districts,” above. 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 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 may also 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 may issue revenue bonds. Some industrial development authorities have been established by special acts.

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 landowners. 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 to carry out redevelopment activities (as of January 1992, only Arlington County met the population density requirements).

Sanitary districts (county or municipal). Sanitary districts to provide water supply, sewerage, garbage collection and disposal, heat, light, power, gas, and fire-fighting services 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 may also provide sidewalks, curbs, gutters, parking lots, community buildings, and recreational buildings for their residents.

Virginia Aviation Board (State). This board, formerly the Virginia Aviation Commission, 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 may also be appointed by any county or city wherein the board acquires or constructs and airport. The board may fix rates and charges and receive Federal and State grants. In addition, the board may issue revenue bonds.

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 authority was created by act of the general assembly to finance student loans. A board of seven members appointed by the Governor, plus the State treasurer ex officio, governs the authority. The authority may make loans to students and educational institutions, fix interest rates and fees, and issue revenue bonds.

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 nine commissioners, seven of whom are appointed by the Governor subject to confirmation by the general assembly, plus the chairperson of the board of housing and community development and the State treasurer in an ex officio capacity. 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, plus 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 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, to insure lower financing rates for the local school systems. 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 executive director of the State water control board, the State health commissioner, the executive director of the department of

waste management, 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.

Other examples include:

State¹¹¹

- Development authorities for former Federal areas
- Inspection districts (fishing)
- Local Anti-Drug Trust Fund Authority
- Rural Virginia Development Foundation
- State Education Assistance Authority
- Virginia Agricultural Development Authority
- Virginia Coalfield Economic Development Authority
- Virginia Historic Landmarks Board (formerly Virginia Historic Landmarks Commission)
- Virginia Innovative Technology Authority
- Virginia Public Building Authority
- Virginia Recreational Facilities Authority
- Virginia Small Business Financing Authority

County¹¹²

- Agricultural and forestal districts
- Bath County Airport District
- Community service boards (mental health)
- County road districts
- Dinwiddie Airport and Industrial Authority

¹¹³

- Drainage districts (county)
- Fairfax County Airport Authority
- Fairfax County Economic Development Authority
- Fire or rescue districts
- Mosquito control districts (county)
- Park authorities (single-county)
- Parking authorities (county)
- Planning districts (joint county-city-town)

¹¹¹Authorizing legislation for the following agencies has been repealed: Virginia Naval Museum Authority (in 1985), Virginia Beach Erosion Commission (in 1988), and Virginia Fuel Conversion Authority (in 1988). Functions formerly performed by the rehabilitative school authority are now performed by the department of correctional education.

¹¹²The Northern Virginia Transportation Commission, formerly classified as a joint city-county agency, is now counted as a special district government under the heading, "Transportation and transit districts."

¹¹³In the 1987 Census of Governments, this authority was counted as a special district government.

- 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—1962 law (county)
- Transportation districts (general law)(single-county)
- Transportation service districts
- Water and sewer or sanitary authorities (single county)
- Zoning districts (county)

Municipal

- Alexandria Port Commission
- Chesapeake Airport Authority
- Chesapeake Port and Industrial Authority
- Chesapeake Port Authority
- Chesapeake Water Authority
- Danville Industrial Development Authority
- Drainage districts (municipal)
- Fire or rescue districts
- Housing rehabilitation districts
- 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
- Oyster Point Development Corporation
- 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
- Special service districts—1962 law (city or town)
- Transportation districts (general law) (single-city)
- City of Virginia Beach Industrial Authority (formerly Virginia Beach Industrial Development Authority)
- Water and sewer authorities (single-city)
- Zoning districts (municipal)

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

WASHINGTON

Washington ranks 19th among the States in number of local governments, with 1,760 as of January 1992.

COUNTY GOVERNMENTS (39)

There are no areas in Washington lacking county government. Five counties (Clallam, King, Pierce, Snohomish, and Whatcom) have home-rule charters. In all counties, the governing body is the board of county commissioners, except for home rule counties that are governed by county councils. Legislation enacted in 1991 eliminated references to formal classes of counties. Since 1991, all State statutes pertaining only to certain population size groups of counties specify the population size range to which the statute applies. Washington law also permits the creation of consolidated city-county governments, but none now exist.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (268)

Municipal Governments (268)

Municipal governments in Washington are the cities and towns. Municipalities are divided into classes according to population size, as follows:

- First class—20,000 inhabitants or more
- Second class—10,000 to 19,999 inhabitants
- Third class—1,500 to 9,999 inhabitants
- Fourth class (towns)—300 to 1,499 inhabitants

However, 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 so approve. In addition, since 1969, all municipalities may acquire statutory home rule by becoming an optional code noncharter municipality. Two cities—Union Gap and Waitsburg—operate under charters granted by the Territory of Washington prior to 1889.

The minimum population requirement for incorporation is 300, but if the proposed incorporation is within 5 air miles of a city of 15,000 population or more, the minimum population requirement is 3,000.

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 January 1992. They were last reported in operation in 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, and are organized as first or second class school districts. In addition, school districts are divided into high school and nonhigh school districts on the basis of whether or not they operate a high school.

An elected board of directors administers each school district. In addition to the funds from State property tax levies for common schools, county ad valorem taxes, profits from school trust lands, and allocations of grants from the State and the Federal Government, a school district may submit special levy propositions to the voters for maintenance and operation, or bond issues for capital construction.

Dependent Public School Systems (0)

Washington has no dependent public school systems.

Other Educational Activities

The educational services districts, consisting of one or more counties or portions of counties, which provide regional administration of local school districts, are classified, for census reporting, as dependent activities of the State government, and are not counted as separate governments. As of January 1992, 9 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 January 1992, eight vocational skills programs were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (1,157)

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 provides for the creation of an air pollution control authority in each county and, in addition, designates as activated, authorities in counties with a population of 125,000 or more. In other counties, authorities may be established by the board of county commissioners on its own initiative or on petition of property owners, after public hearing, and the 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.

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

Districts of this type are authorized, but none was reported still in existence as of January 1992.

Fire Protection Districts

Fire protection districts may be established in unincorporated areas upon petition of voters filed 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 levy an ad valorem tax and benefit assessments and may issue bonds upon voter approval.

Local improvement districts, with the power to levy special benefit assessments, may be created within fire protection districts, and 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 or reclamation districts under special conditions, and possess the same type of organization and powers.

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 under 25,000 population 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.

- Intercounty rural library districts are formed by petition of voters and after voter approval, by identical resolutions of the boards of county commissioners, or by majority vote of the county commissioners in joint session. 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 the first class, 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 in the metropolitan area 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 governs each corporation; participating county and city governments appoint the council members, and the county commissioners appoint representatives from rural areas. 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, component 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 plus contiguous area 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. An elected board of park commissioners governs each district. The district may levy ad valorem taxes and issue bonds. Voter approval is necessary for bond issues that exceed a specified percentage of the assessed value of property in the district.

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, for the purpose of furnishing airport or port facilities and to 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, after voter approval. The district board consists of two members appointed by the county, two by the largest city in the county, and one selected by the other four members. The district may fix fees and charges, receive the proceeds of a hotel-motel tax, and, after voter approval, may levy ad valorem taxes and issue general obligation bonds.

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 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 irrigation water and electric light and power are created by the board of county commissioners upon petition of voters, and after hearing and 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 the county engineer and the State departments of ecology and social and health services. 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.

Washington Public Power Supply System

This agency was established to develop and sell electric power. The system board of directors consists of one representative from each of the 18 participating public utility districts. The system may fix rates and charges for the sale of power and may issue revenue bonds.

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 (State). 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 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, 9 of whom are appointed by the Governor, plus 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 revenue bonds.

Other examples include:

State¹¹⁴

Economic Development Finance Authority
Infestation control districts
Puget Sound Water Quality Authority
Washington Higher Education Facilities Authority
Washington State Building Authority
Washington State Maritime Commission

County¹¹⁵

County airport districts governed by county commissioners
County rail districts
County road improvement districts (listed in 1987 Census of Governments as "county improvement districts")

- County park and recreation service areas
- County public transportation authorities
- Emergency medical service districts
- Emergency service communication districts
- Flood control districts—1935 act¹¹⁶
- Flood control zone districts
- Health districts
- Improvement districts for drainage, diking, or sewerage—1913 law¹¹⁷
- Lake management districts
- Local improvement districts (water and sewerage systems)
- Multipurpose 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
- Road 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
- Weed control districts

¹¹⁴The Economic Assistance Authority was abolished in 1982, and its functions transferred to the Department of Revenue.

¹¹⁵Authorizing legislation for flood control districts was repealed in 1987.

¹¹⁶Authorizing legislation for districts of this type has been repealed, but existing districts may continue to operate. The districts still in existence are not county agencies.

¹¹⁷Budgets of districts organized under this law are subject to county approval.

Municipal

Flood control districts—1935 act¹¹⁸
Local improvement districts
Multipurpose community centers (municipal)
Parking and business improvement areas (municipal)
Parking commissions
Pike Place Market Preservation and Development
Authority (Seattle)
Public corporations—1974 law¹¹⁹
Public corporations for economic development—1981
law (municipal)

¹¹⁸Authorizing legislation for districts of this type has been repealed, but existing districts may continue to operate. The districts still in existence are municipal agencies.

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.

¹¹⁹Corporations 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 35th among the States in number of local governments, with 691 as of January 1992.

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 (231)

Municipal Governments (231)

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 1 square mile; 500 residents 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

Multicounty regional educational service agencies may be established by the State board of education to provide special educational 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. Multicounty

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 (350)

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 may 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.

Drainage, Levee, and Reclamation Districts

These districts to provide for flood control and reclamation of swampland may be created by the circuit court on petition of landowners after hearing. An elected board of supervisors governs each district. The district may issue bonds and levy special benefit assessments. No drainage, levee, or reclamation districts were reported in operation as of January 1992.

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.

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.

Middle Island Creek Development Authority

This authority to provide flood control and recreation facilities in Doddridge, Pleasants, and Tyler Counties, was established by a special act. The board of directors comprises members chosen by each participating county. The authority may fix rentals, receive grants and appropriations, and issue revenue bonds. It was not reported in operation as of January 1992.

Public Service Districts

Districts to provide water, sewerage, or gas distribution service, or any combination thereof, 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 to provide sewerage facilities 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 may 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

On January 1, 1989, a new solid waste authority was created by statute in every county to replace county solid waste authorities previously in existence. No county authority was established in counties that establish a regional solid waste authority. 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 may issue revenue bonds.

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, the State tax commissioner, plus 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 7 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 Export Development Authority
- West Virginia Health Care Cost Review Authority
- West Virginia Public Energy Authority
- West Virginia Public Port Authority
- West Virginia Railroad Maintenance 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 Water Development Authority
- West Virginia Wayport Authority

County¹²⁰

- Airport authorities (single-county)
- Braxton County Four-H Club Development Authority
- Cabell-Wayne Development Commission
- County building commissions
- County development authorities
- County fire boards
- County library boards
- Emergency ambulance service authorities—1975 law
- Historic landmarks commissions (county)
- Hospital boards
- Marshall County Activities Development Authority
- Mercer County Tourist Train Authority
- Public health units
- Regional library boards

Municipal

- Boards of park and recreation commissioners (excluding Greater Huntington Park and Recreation District)
- Ceredo-Kenova Flood Wall Board
- City library boards
- 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

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.

¹²⁰The former 1977 law authorizing county solid waste authorities was superseded by 1988 legislation abolishing county solid waste authorities formerly in existence. Solid waste authorities in existence at the time of the 1972 Census of Governments are counted as special district governments.

WISCONSIN

Wisconsin ranks 13th among the States in number of local governments, with 2,738 as of January 1992.

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 an aggregate population of 25,000 or more), the minimum population requirement is 5,000 for a metropolitan city, 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 minimum population is 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 (440)

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
- Milwaukee City School District
- Vocational technical and adult education districts

The Milwaukee City School District was created under general law with special application. All four types of school districts above are administered by elected school boards. The school boards may issue bonds and levy local property taxes. The amount of taxes to be levied for common and union high school districts is 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 (6)

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

- Systems dependent on county governments (6):
 - 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 January 1992, 6 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 January 1992, 12 cooperative educational service agencies were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (377)

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

Authorities of this type to provide public housing and urban renewal 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. Drainage districts operating under earlier legislation were also converted to the county drainage boards unless, by election, they continue to operate under the prior law (see below). 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. Districts then in operation, however, may continue to operate under the repealed law if the voters approve at an election called for this

purpose by the county court. A three-member board appointed by the circuit court or elected by the voters governs these districts. These districts may levy benefit assessments and issue bonds.

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, accept donations, and, in the case of veterans' housing authorities, grants from the State veterans' fund. However, some city housing authorities (including Milwaukee) 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 from other cities or towns in the area, 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 January 1992.

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 7 members appointed by the mayor of Milwaukee and 4 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.¹²¹ 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 spelled out 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 January 1992.

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,

¹²¹Prior 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.

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.

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 and 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, and levy ad valorem taxes.

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, plus 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 postsecondary 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, plus 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, plus one citizen member appointed by the Governor. The commission receives funds from State appropriations.

Other examples include:

State¹²²

- Bradley Center Sports and Entertainment Corporation
- Flood control boards
- Forest protection areas
- Public purpose corporations
- Turnpike corporations

¹²²Authorizing legislation for State sanitary districts was repealed in 1979. Functions of the Wisconsin Community Development Finance Authority were transferred to the Wisconsin Housing and Development Authority in 1987.

County

- County park commissions
- County transit commissions
- Dane County Lakes and Watershed Commission
- Industrial development agencies
- Mosquito control districts
- Zoning districts

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 storm water sewer districts
- City transit commissions
- Public inland lake protection and rehabilitation districts with ex officio boards
- Tax increment financing districts
- Utility districts
- Zoning districts

Town

- Public inland lake protection and rehabilitation districts with ex officio boards
- Town drainage districts with ex officio boards
- Town park commissions
- Town sanitary districts
- Utility districts
- Zoning districts

Wisconsin law also provides for various types of local areas for election purposes and administration of justice.

WYOMING

Wyoming ranks 40th among the States in number of local governments, with 549 as of January 1992.

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 150 within an area of three 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 January 1992, there were three boards of cooperative services reported in operation.

SPECIAL DISTRICT GOVERNMENTS (373)

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 benefited landowners and may accept donations from the Federal Government or any other government agency. In addition, 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

Districts to finance and provide various improvements and services, such as streets, parks, water supply, sewerage, and solid waste disposal, may be created by petition to the county commissioners 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.

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.

Flood Control Districts

The board of county commissioners may establish such districts on petition of landowners and after local referendum. The governing body of a district is an elected board of directors. It may levy taxes, accept donations and appropriations, and issue bonds with the approval of the voters. No flood control districts were reported in operation as of January 1992.

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 may also issue bonds for the benefit of the board.

Power Districts

Power districts may be created by the district court on petition of landowners and after a hearing. A board of commissioners, appointed by the district court, governs each district. The district may levy benefit assessments, fix rates for services, and issue bonds. No power districts were reported in operation as of January 1992.

Predatory Animal Districts

Predatory animal districts are organized at a meeting called by the county assessor for the eradication of animals that prey upon livestock. An elected board of directors governs each district. The district may levy a special tax and accept donations and appropriations.

Public Irrigation and Power Districts

These districts, to furnish irrigation, water conservation, water supply, or power facilities, are created by the State engineer on petition of landowners. An elected board of directors governs each district. The district may issue bonds and establish rates and charges. No public irrigation and power districts were reported in operation as of January 1992.

Regional Transportation Authorities

These authorities to develop transportation service are established by resolution of the county commissioners or by execution of a joint powers agreement between two or more governments. The authority governing board is appointed by the county commissioners in the case of authorities serving a single county, or according to the terms of the joint powers agreement in the case of authorities created by a joint powers agreement. The authorities may fix fares, and may levy ad valorem taxes and issue bonds after voter approval.

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.

Sanitary and Improvement Districts

Districts to provide sewerage disposal facilities may be established by the county commissioners on petition of the voters and after referendum. An elected board of trustees governs each district. The district may issue bonds, levy taxes, and fix and collect rates and charges.

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 the approval of the voters.

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).

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.

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 joint housing authority. A board of five 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. However, housing projects 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 10 directors, 7 of whom are appointed by the Governor, plus 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:

State¹²³

- Agricultural districts
- Highway districts
- Wyoming Capitol Building Commission
- Wyoming Environmental Quality Council
- Wyoming Natural Gas Pipeline Authority
- Wyoming Water Development Commission
- Wyoming Yellowstone Park Commission

County¹²⁴

- County airport boards
- Fair boards
- Health districts
- Industrial development project boards
- Library boards
- Livestock districts
- Rabies control districts
- Road districts
- Water districts
- Weed and pest control districts

Municipal

- 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
- Urban renewal agencies

¹²³Authorizing legislation for aeronautical districts was repealed in 1978.

¹²⁴Authorizing legislation for dog control districts was repealed in 1979.

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 may be created by county, municipal, or school district governments. Virtually all recreation

districts now in existence in Wyoming are governed by school district governments.

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

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 (8):

Alaska	City and borough of Anchorage, city and borough of Juneau, and city and borough of Sitka.
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) (17):

Florida	County of Duval (city of Jacksonville).
Georgia	County of Clarke (city of Athens) and County of Muscogee (city of Columbus).
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 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 in 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 (44):

- Maryland Baltimore city (distinct from Baltimore County).
- Missouri St. Louis city (distinct from St. Louis County).
- Nevada Carson City.
- Virginia (41 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, South Boston, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester.

Unorganized areas bearing county designations (15):

- 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.
- South Dakota (2 county areas attached to other counties for governmental purposes). Shannon and Todd.

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).

Appendix D.

Persons Who Reviewed Individual State Descriptions

The following persons were consulted by the Bureau of the Census concerning the completeness and the accuracy of the individual State descriptions of local government structure included in this report. The State advisers gave generously of their time and effort, and their comments and suggestions were extremely valuable. However, responsibility for the classification of a particular government or agency, and for the definitions and the criteria applied in this report, rests with the Bureau of the Census.

Alabama

Mr. Bob McCurley, Alabama Law Institute

Alaska

Ms. Ingrid Zarulea, State Data Section, State Department of Labor

Arizona

Mr. John S. Hall, Arizona State University

Arkansas

Mr. R. A. Miller, State Division of Legislative Audit

Colorado

Ms. Rebecca Picaso, Division of Local Government, Department of Local Affairs

Connecticut

Mr. David W. Russell, State Office of Policy and Management

Delaware

Mr. Donald Coker, Division of Research, Delaware State Legislature

District of Columbia

Mr. Nathan P. Levy, D.C. Office of Planning

Florida

Ms. Christine P. Graham, Florida Department of Community Affairs

Georgia

Mr. J. D. Weeks, University of Georgia

Hawaii

Ms. Jean Imamoto, State Legislative Reference Bureau

Idaho

Mr. Francis P. Walker, Office of the State Attorney General

Illinois

Mr. Charles L. Minert, Legislative Research Unit, Illinois General Assembly

Indiana

Mr. Ed Gohmann, Indiana Legislative Services Agency

Iowa

Mr. Jerry Stubben, Iowa State University

Kentucky

Mr. Peter J. Clayton, Legislative Research Commission

Louisiana

Ms. E. Anne Dunn, Legislative Services, Louisiana House of Representatives

Maine

Mr. William W. Livengood, Maine Municipal Association

Maryland

Ms. Susan G. Phelps, Department of Legislative Reference, General Assembly

Massachusetts

Ms. Susanne Tompkins, Massachusetts Taxpayers Foundation

Michigan

Mr. Kenneth VerBurg, Michigan State University

Minnesota

Ms. Melissa Wright, Office of the Attorney General

Mississippi

Mr. Dana B. Brammer, Public Policy Research Center, University of Mississippi

Missouri

Mr. John Ballard, University of Missouri

Montana

Mr. Don Dooley, Montana Department of Commerce

Nevada

Mr. Robert Erickson, Legislative Counsel Bureau

New Jersey

Mr. David Mattek, County and Municipal Government Study Commission

New Mexico

Mr. Joe Guillen, Local Government Division, State Department of Finance and Administration

New York

Mr. Joseph Hilton, Bureau of Municipal Research, Office of the State Comptroller

North Carolina

Mr. David M. Lawrence, Institute of Government, University of North Carolina

North Dakota

Mr. Phil Harmeson, Bureau of Governmental Affairs, University of North Dakota

Ohio

Ms. Elizabeth K. Mase, Ohio Legislative Service Commission

Oklahoma

Ms. Alicia R. Emerson, State House of Representatives

Oregon

Mr. Kenneth C. Tollenaar, Bureau of Governmental Research and Service, University of Oregon

Pennsylvania

Mr. Charles Hoffman, State Department of Community Affairs

South Carolina

Mr. Charlie Tyer, Bureau of Governmental Research and Service, University of South Carolina

South Dakota

Mr. Scott C. Peterson, South Dakota Legislative Research Council

Tennessee

Ms. Marie Allen Murphy, County Technical Assistance Service, University of Tennessee

Utah

Mr. Mark Bedel, Office of State Auditor

Vermont

Mr. Steven Jeffrey, Vermont League of Cities and Towns

Virginia

Mr. Ted McCormick, State Commission on Local Government

Washington

Mr. Shadd Pruitt, Office of State Auditor

West Virginia

Mr. Earl M. Vickers, Joint Legislative Committee on Government and Finance

Wisconsin

Mr. Clark Radatz, Legislative Reference Bureau

Wyoming

Dr. Michael Horan, University of Wyoming

Publication Program

1992 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 1992 Census of Governments are being issued in both printed and electronic formats. The printed material includes two preliminary reports and five volumes, which are described individually below. The electronic dissemination will encompass a variety of media—tapes, diskettes, CD-ROM, and electronic networks—described in a separate section following the report descriptions.

PRELIMINARY REPORTS

No. 1. *Government Units* National and State figures on number of governments by type.

No. 2. *Popularly Elected Officials* National and State counts of popularly elected officials by type of government and type of office.

FINAL REPORTS

Volume 1. Government Organization

No. 1. *Government Organization* Data for the Nation and by States on county, municipal, and township governments by size classes; on public school systems by size of enrollment, grades provided, and number of schools; and on special district governments by function and amount of outstanding debt. 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.

No. 2. *Popularly Elected Officials* Data for the Nation and by States on the number of officials directly elected by the voters, by type of office and by type of government. Also included is the number of officials that are elected directly by the voters in each county area in the Nation. This report includes also a tabular presentation describing elective offices authorized by State constitutions and general laws, with information for each office on length of term, geographic area, and method of compensation.

Volume 2. Taxable Property Values

No. 1. *Assessed Valuations for Local General Property Taxation* Figures for the Nation, States, counties, and cities having a population of 50,000 or more on assessed values (gross and net) of taxable property.

No. 2. *Taxable Real Property Assessment/Sales Price Ratios* Data on assessment levels—including assessment/sales price ratios and dispersion coefficients—that provide important statistical measures relating to real property taxation.

Report provides information for selected State and county areas.

Volume 3. Public Employment

No. 1. *Employment of Major Local Governments* Statistics on October 1992 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 October 1992 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 school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 1992.

No. 2. *Finances of Special Districts* Fiscal year 1992 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 1992. Report provides national summaries, size-group information, State area data, and displays of all individual county governments.

No. 4. *Finances of Municipal and Township Governments* Fiscal year 1992 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by 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 1992 government finances for Federal, State, and local governments. In addition to financial amounts, report includes derivative calculations of percentage distributions, per capita amounts, and amounts per \$1,000 of personal income. 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 individual retirement systems having assets of \$50 million or more.

Volume 5. Guide to the 1992 Census of Governments

A compilation of table samples from the 1992 Census of Governments report series.

ELECTRONIC MEDIA

The census data will be available in the following electronic formats—diskettes or computer tapes; CD-ROM disks; and electronic network. The *diskettes or computer tapes* will be data files generally compatible with previous annual survey and census of government versions. In general, these files contain: State area data by type of government; local government county area totals; and individual government detail. The *CD-ROM disks* will provide information found in the diskettes or computer tapes, plus an electronic version of each report. *Electronic networks*, such as INTERNET and possible others, will carry the data described as being available on diskettes or computer tapes.

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When the printed reports described above become available, they will be sold by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

Telephone or FAX orders may be used to reduce processing time if your order is to be charged to VISA, MasterCard, or prepaid Superintendent of Documents Deposit Account. Customers will be able to call the Order Desk in Washington, DC, at 202-783-3238, between 7:30 a.m. and 4:00 p.m., eastern time, Monday through Friday, except holidays.

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The Data User Services Division of the Bureau of the Census will market all electronic media described above. The telephone and FAX numbers for ordering are: telephone, 301-763-4100; FAX, 301-763-5198. To expedite processing, you can charge your order to VISA, MasterCard, or a prepaid Bureau of the Census account. You will also be able to order this service by mail from the Data User Services Division, U.S. Bureau of the Census, Washington, DC 20233-8300.