Education Demographic and Geographic Estimates (EDGE) Program

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Doug Geverdt
National Center for Education Statistics

U.S. Department of Education
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Preface

Most public school districts in the U.S. function administratively and fiscally as independent special purpose governments. Others lack sufficient autonomy to be counted as separate governments and are instead classified as a dependent agency of a state, county, municipality, town, or township government. The U.S. Census Bureau has collected information about special purpose school district governments since the 1950s, and information about school district arrangements in each state are regularly updated and reported as part of the quinquennial Census of Governments. This substantial but lesser-known effort by the U.S. Census Bureau provides an exhaustive collection and description of the governmental entities in each state. This report compiles the state-level school district descriptions from the 2017 Census of Governments: Individual State Descriptions into a single condensed source for convenient reference.

The 2017 Census of Governments: Individual State Descriptions report was prepared by the Public Sector Frame and Classification Branch of the Economic Statistical Methods Division. Vecoya Banks, Section Chief, directed the technical preparation and review for the report. Kevin Bembridge, Jennifer Charles, Cornette Cole, Natasha McCarthy, and Mercera Silva performed the legislative research and updated the state descriptions for this report. They also updated the Governments Master Address File (GMAF), with assistance from Robyn Harris, Amber Hennessy, and Elizabeth Willhide, under the direction of Joy Pierson, Chief, Public Sector Frame and Classification Branch. The original report is available at https://census.gov/content/dam/Census/library/publications/2017/econ/2017isd.pdf.
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INTRODUCTION
A census of governments is taken at 5-year intervals as required by law under Title 13, U.S. Code, Section 161. This 2017 Census, similar to those taken since 1957, covers three major subject fields—government organization, public employment, and government finances.

This document extracts school district summaries from the original source, “Individual State Descriptions.” There is a separate summary for each state and the District of Columbia.

BASIC CONCEPTS
Criteria for Classifying Governments
Census Bureau 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 Census Bureau 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 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, it is necessary to define entities counted and to establish standards for classifying the five local government types. The Census Bureau classifies and counts governments for the purpose of developing statistics on governments according to the following definitions and criteria:

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

An entity must possess all three attributes to be counted as a government:
- Existence as an organized entity.
- Governmental character.
- Substantial autonomy.

In the face of such diverse organizational arrangements, it is not possible to use a single litmus test to identify whether any particular organization is a government. However, it is possible to determine whether all three of the criteria are met, by looking for certain indicators described below.

Indicators of an Organized Entity
The presence of some form of organization and the possession of corporate powers provide evidence of this attribute, 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.

The mere right to exist is not sufficient. When 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.

**Indicators of Governmental Character**

An organization is considered to be a government if it provides services, or wields authority, or bears accountability that are of a public nature. Governmental character exists when 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 essentially means an entity has the power to levy taxes, power to issue debt for which the interest is exempt from federal taxation, or responsibility for performing a function commonly regarded as governmental in nature. However, a lack of any of these attributes or of evidence of them does not exclude an entity from having governmental character if it has popularly elected officers or public accountability. For example, there are some special district governments (often considered private) without taxing powers that provide electric power or other public utility services and are counted as local governments. Provisions as to their administration and public accountability aid in this determination.

**Indicators of Substantial Autonomy**

This requirement is met when, subject to statutory limitations and any supervision of local governments by the state, an entity has considerable fiscal and administrative independence.

*Fiscal independence* may derive from power of the entity to:

- Determine its budget without review and detailed modification by other local officials or governments.
- Determine taxes to be levied for its support.
- Fix and collect charges for its services.
- Issue debt without review by another local government.

*Administrative independence* is closely related to selecting the governing body of the entity. Accordingly, a public agency is counted as an independent government if it has independent fiscal powers and the following:

- Has a popularly elected governing body.
- Has a governing body representing two or more state or local governments.
- Even in the event its governing body is appointed, performs functions that are essentially different from those of its creating government. In addition, the entity is not subject to specification by its creating government.

Conversely, separate existence is not attributed to entities that 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, when one or more of the following characteristics is present:

- Control of the agency by a board composed wholly or mainly of parent government officials.
• Control by the agency over facilities that supplement, serve, or take the place of facilities ordinarily provided by the creating government.

• Provision that agency properties and responsibilities revert to the creating government after agency debt has been repaid.

• Requirement for approval of agency plans by the creating government.

• Legislative or executive specification by the parent government as to the location and type of facilities the agency is to construct and maintain.

• 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.

• 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 variations of autonomy described later in this report, makes classification of certain 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 publication of finances and employment government statistics.

Noncritical Characteristics
Along with essential attributes 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. At best, such entities 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.

Any of these indicators may be sufficient for meeting a particular criterion, but may not be the only necessary way to meet it. Census Bureau staff evaluate whether the criteria have been met by conducting legal research to find changes in the state and local laws. Census Bureau staff speak with local officials and review media articles regarding changes in the provision of local government services. Thus, by applying these criteria, Census Bureau staff consistently identify and classify governments even though the criteria are not, strictly speaking, a fixed algorithm.
**Governmental Functions**

Whereas the courts distinguish between “governmental” and “proprietary” functions in determining the liability of governments for tort claims, Census Bureau statistics on governments do not make any distinction between “governmental” and “proprietary” functions. Thus, Census Bureau 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.

**Dependent Agencies**

A critical element in defining a government is identifying the full range of its activities and dependent agencies. Dependent agencies—synonymously called “subordinate agencies”—can be involved in a wide variety of activities—school systems, universities, utilities, toll highways, hospitals, etc. These agencies are often referred to as “dependent” to emphasize the relationship between the agency and its parent government regarding the work it performs. The standards for determining dependency are mentioned under “Indicators of Substantial Autonomy” section above.

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). As a result, New York City government includes over 100 dependent agencies. By contrast, many of these services in Chicago are classified as functions of independent special district governments.

**SCHOOL DISTRICT GOVERNMENTS AND PUBLIC SCHOOL SYSTEMS**

The public school systems in the United States are either counted as independent school districts or “dependent” public school systems. The “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. Charter schools are not included unless they meet the Census Bureau’s definition of a government (see “Charter Schools” below).

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 in Census Bureau statistics on governments, 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 Bureau statistics on governments; 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. Examples of other educational activities include such entities as technical college districts, regional educational service centers, and career centers. Such agencies are not counted as school district governments, and their activities are briefly described in this section.

Noticeable diversity is evident in school organization throughout the United States because of the variety of state legislative provisions for the administration and operation of public schools. An
independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A “mixed” situation is found in some 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 other states, 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.

All public school systems include some systems that do not provide elementary-secondary or postsecondary education services. Several public school systems do not operate schools. Instead, these “non-operating” 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.

**Charter Schools**

Census Bureau statistics on governments include only those charter schools established and administratively controlled by another government entity (e.g., universities, cities, counties, or public school systems). The data for these “public charter schools” are collected as separate individual units or are included with the data for their chartering government. Charter schools that do not meet Census Bureau criteria for classification as a government entity are considered “private charter schools” and are not included in Census Bureau statistics on governments.

For a charter school to be classified as a “public charter school,” it must meet the same requirements as any other government. For more information on that criteria, see the section “Criteria for Classifying Governments.”

**RELATION TO OTHER CLASSIFICATIONS AND LISTINGS**

**Local Education Agencies**

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

**Charter Schools**

Only those charter schools that meet the Census Bureau’s definition of a government are counted as governments in Census Bureau publications. Charter schools may be considered subordinate agencies of other governments, such as those run by public universities or municipalities, in which case their data would be included with their parent government. Otherwise, if they are run by a private organization, they are considered to be private and are not included in Census Bureau statistics on governments.
SOURCES OF DATA
Public School Systems
The universe list of public school systems, including both independent school district governments and dependent school systems, is updated using directory files of local education agencies maintained by the U.S. Department of Education, National Center for Education Statistics. Discrepancies between the various files are examined and the Census Bureau’s Governments Master Address File (GMAF) is revised as necessary following Census Bureau classification criteria. In addition, the GMAF is updated based on information obtained directly from various state education agencies.
Individual State School District Descriptions: 2017

Alabama PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Alabama are counted as separate governments in U.S. Census Bureau statistics:

- County boards of education.
- City boards of education.

Popularly elected county boards of education administer all local schools except those for cities with a population of 5,000 or more. These cities may choose to maintain a separate city school district. In such cases, the city governing body appoints the board of education; however, class 4 cities have the option of an elected board with voter approval.

Dependent Public School Systems
Alabama has no dependent public school systems.

Other Educational Activities
Alabama statutes authorize certain local bodies or areas for school administration or finance that are not treated as separate units of government in Census Bureau statistics. These include the school boards of trustees, which are primarily advisory boards appointed by the county boards of education. Also, school tax districts are geographical areas designated by the county boards of education for the levy of school taxes. Special school districts are geographical taxing areas, created by county boards of education, to provide school buildings.
Alaska
PUBLIC SCHOOL SYSTEMS

School District Governments
Alaska has no independent school district governments.

Dependent Public School Systems
Alaska statutes provide for the following types of dependent public school systems:

Systems dependent on borough governments:
- Borough school districts (in organized boroughs).
- Ilisagvik College Corporation.¹

Systems dependent on municipal governments:
- City school districts (in first-class cities in the unorganized borough).

Systems dependent on the state government:
- Regional educational attendance area (in the unorganized borough).

The borough and city school districts serve students in organized areas. These districts are administered by popularly elected boards; however, they depend on the general purpose government for access to local tax revenue. The borough and city school districts are classified as dependent agencies of the government served and are not counted as separate governments.

The regional education attendance areas serve students in second-class cities outside organized boroughs, where no local governments exist to collect school taxes. These entities have popularly elected boards. These districts are financially dependent on the state and are not counted as separate governments.

Other Educational Activities
Community colleges are administered by the University of Alaska. They are financed jointly by the state government and the local public school system. The community colleges 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. Regional resource centers are classified as joint educational service agencies of participating public school systems and are not counted as separate governments.

The Special Education Service Agency was created by an act of the state legislature to provide special education services throughout the state. The agency is classified as a state dependent agency and is not counted as a separate government.

¹ The Ilisagvik College Corporation was established by the North Slope Borough in 1995 to govern Illisagvik College, a 2-year tribal college.
Arizona
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Arizona are counted as governments in U.S. Census Bureau statistics:

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

All types of school districts listed above are governed by elected boards. These districts may levy ad valorem taxes, and, with voter approval, may issue bonds. Community college districts may also receive money from transient lodging taxes. No new provisional community college districts may be established after January 1, 2015, but existing provisional community college districts may continue to operate. In lieu of provisional community college districts, 2015 legislature authorized the creation of tuition financing districts that may be created after a county supervisory council resolution to create a district with a proposed tax rate following voter approval. Tuition financing districts are not counted as independent governments in Census Bureau statistics.

Dependent Public School Systems
Arizona statutes authorize the following type of dependent public school systems: County accommodation schools

Two types of county accommodation schools exist. The first type provides education on military reservations after petition to the state board of education by either the existing school district’s governing body that serves the area or the authorities of the military reservation and after a public hearing. The governing body of this type of accommodation school consists of two members appointed by the county superintendent of the school district that had previously served the area, two members appointed by the commanding officer of the military reservation, plus one additional member selected by the county accommodation school’s governing board within 30 days of the appointment of its fourth member. The second type of accommodation schools may be established by the county superintendent to provide education to homeless children or alternative education programs. This type of accommodation school is supervised by the county superintendent of schools. County accommodation schools are not counted as separate governments in Census Bureau statistics on governments.

Other Educational Activities
County special education cooperatives provide special education programs for exceptional children and 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 Census Bureau statistics on governments.
Arkansas
PUBLIC SCHOOL SYSTEMS

School District Governments
A 1947 act of the legislature provided for the reorganization of all Arkansas school districts into a single type of school government known as “school districts”. All school districts in Arkansas are counted as governments in U.S. Census Bureau reporting. An elected board of directors governs each district. The districts may levy taxes and issue bonds.

Dependent Public School Systems
Arkansas has no dependent public school systems.

Other Educational Activities
Multicounty educational services cooperatives provide shared educational programs and school district services. The cooperatives 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. Migrant education operating agencies are also established under this law. The educational services cooperatives are classified for Census Bureau statistics as joint educational services agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

One or more school districts may, by majority vote of their boards of directors, create a model rural early childhood consortium to exemplify the best practices available in rural early childhood education and to serve as a training and development site for both students and teachers. These consortiums are not counted as separate governments.

Arkansas law authorizes the establishment of multidistrict secondary vocational education centers and community-based education centers. The centers are governed by boards composed of the school superintendents of participating school districts. These centers are not counted as separate governments.

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

The Workforce Development Center Authority serves as a conduit for matching individuals seeking employment with businesses needing workers. The authority oversees the school districts one-stop system of workforce centers, which provide a variety of services to individuals or schools including job matching, career counseling, and educational training resources. The authority enhances the availability, accessibility, responsiveness, and quality of vocational and technical education in Arkansas. It assists cities and counties in upgrading the knowledge and skills of their existing workforce or potential new workforce. The authority also facilitates cooperation between cities, counties, school districts, and vocational-technical schools, and develops new funding sources for vocational and technical education.
California
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in California are counted as separate governments in U.S. Census Bureau statistics:

Elementary school districts:
- Basic district.
- City district—located wholly or partly within a city.
- Union district—combined elementary districts within the same county.
- Joint union district—combined elementary districts located in different counties.

High school districts:
- Union district—possesses two or more component elementary districts and is located within a single county.
- City district—a union high school district lying wholly or partly within a city and county.
- Joint union district—a union high school district having territory in more than one county.
- County district—a union high school district coterminous with a county

Unified school district—Unified school district—A district, frequently urban, providing both elementary and high school education. Unified school districts having a charter city or a city with a population of 8,000 or more within its boundaries or having an average daily attendance of 2,000 or more are also classified as city school districts and are governed by a city board of education.

Community college district—a district providing community college facilities and instruction.

California school districts and community college districts are usually governed by elected boards of education or trustees. The districts serving charter cities may have appointed boards if the charter so specifies. 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 in Census Bureau statistics. School district and community college district boards may determine their own fiscal requirements; the counties levy and collect the taxes required. Bond issues are subject to voter approval.

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 in Census Bureau statistics.

Dependent Public School Systems
California statutes provide for the following types of county dependent public school systems:

Systems dependent on county governments:
- County special service schools.

Systems dependent on school district governments:
- San Francisco city/county special schools.

Other Educational Activities
California counties may operate special service schools to provide education for exceptional needs, developmentally disabled, and other persons with special needs. These schools are administered by the county superintendent. The schools are not counted as separate governments in Census Bureau statistics.
statistics. In a number of counties, these services are provided through itinerant teachers or special classes in the regular schools rather than through separate special schools.

Regional occupational programs provide vocational and technical education. These programs are established by individual counties or consolidated city-counties; by individual school districts (if authorized by special act); by two or more counties or by two or more school districts. These programs are not counted as separate governments in Census Bureau statistics.

School districts may form joint powers authorities to provide education-related services to members. These authorities are classified as educational service agencies and are not counted as separate governments in Census Bureau statistics.
Colorado
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Colorado are counted as separate governments in U.S. Census Bureau statistics:
• School districts.
• Junior college districts.
• Affiliated junior college districts.

Each school district is governed by an elected board of education. School districts may levy ad valorem taxes for school purposes and, after voter approval, may issue general obligation bonds.

Junior college districts may be organized in areas meeting certain criteria and approved for organization by the state board of community colleges and occupational education. Establishment requires voter petition to the county, or to the secretary of state if in two or more counties, and voter approval. An elected board of trustees governs each junior college district. These districts may levy ad valorem taxes and, with voter approval, issue general obligation bonds. Most junior colleges are, however, part of the state system of higher education and are not counted as separate governments in Census Bureau statistics.¹

Dependent Public School Systems
Colorado has no dependent public school systems.

Other Educational Activities
Area vocational districts are created upon petition of voters to one or more counties after voter approval. These districts are administered by a board of control consisting of the local junior college district board ex officio plus one member appointed by the board of education from each school district served. Each district may impose an ad valorem property tax. The area vocational districts are classified as joint educational service agencies of the school districts served or as adjuncts of a school district; and are not counted as separate governments in Census Bureau statistics.

Boards of cooperative educational services may be established by two or more school districts or by a school district and a postsecondary institution. Each board’s composition is specified by the creating agreement. Revenues consist of appropriations from participating school districts and state and federal grants. These boards are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The state is divided into twelve regional service areas. Each area includes at least two school districts and one board of cooperative services. Other education organizations may participate. The areas may provide shared programs and purchases. Each area is administered by a locally appointed regional service council. The council may submit requests for state grants to conduct programs.

School district libraries serving the public were created prior to July 1, 1979. A board of trustees appointed by the school district governs each library. The libraries are funded through a voter-approved property tax. School district libraries are classified as subordinate agencies of the school districts served and are not counted as separate governments in Census Bureau statistics.

¹ Legislation authorizing affiliated junior college districts was repealed in 2009.
Connecticut
PUBLIC SCHOOL SYSTEMS

School District Governments
Only the regional school districts in Connecticut are counted as separate governments in Census Bureau statistics on governments. A regional school district is organized by joint action of two or more towns after a referendum. It is administered by a regional board of education consisting of members appointed by the governing body of each participating town. Fiscal needs are determined by the regional school district board and apportioned to the participating towns. The districts may issue bonds with voter approval.

Dependent Public School Systems
Connecticut statutes provide for the following types of dependent public school systems:

Systems dependent on municipal governments:
• City school systems.

Systems dependent on town governments:
• Town school systems.

The city and town school systems in Connecticut have elected governing bodies, known as local boards of education, that administer the schools; however, 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 in Census Bureau statistics.

Other Educational Activities
Regional Educational Service Centers (RESC) may be established in any regional state planning area when the state board of education approves a plan submitted by four or more local boards of education to furnish cooperative programs and services. Each center is administered by a board consisting of one representative from each participating local board of education. These centers are classified as joint educational service agencies of the participating public school systems and are not counted as separate governments in Census Bureau statistics.

Two or more boards of education may, through a written agreement, establish cooperative arrangements to provide services and programs. These cooperative arrangements are not counted as separate governments in Census Bureau statistics.

Regional vocational agriculture centers may be established by agreement between any two or more boards of education. These centers are joint activities of participating public school systems and are not counted as separate governments in Census Bureau statistics.
Delaware
PUBLIC SCHOOL SYSTEMS

School District Governments
Effective July 1, 1969, a statewide reorganization provided that all former classes of school districts, including the vocational school districts, become “reorganized school districts.” All reorganized school districts are counted as governments in Census Bureau statistics.

Boards of education of the reorganized school districts are elected except for the boards of the vocational-technical school districts, which have boards appointed by the governor. A local school district board may supplement state school funds with a local tax levy if approved by referendum. District bond issues also must be submitted to the local voters for approval.

Dependent Public School Systems
Delaware has no dependent public school systems.
**District of Columbia**  
**PUBLIC SCHOOL SYSTEMS**

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

**Dependent Public School Systems**  
Two public school systems are dependent on the District of Columbia government and are not counted as separate governments in Census Bureau statistics on governments:

- District of Columbia Public Schools.
- University of the District of Columbia.

The District of Columbia public schools system is under the direct governance of the mayor with the advice and consent of the council. The school system is administered by a chancellor who serves at the pleasure of the mayor. An office of education, subordinate to the mayor, is headed by the deputy mayor for education. The chancellor of the District of Columbia Public Schools is appointed by the mayor with the consent of the council.

The University of the District of Columbia was established by special act. The university is administered by a 15-member board of trustees. Eleven trustees are appointed by the mayor with the consent of the council. Three trustees, holding degrees from the university or from one of its three predecessor institutions, are elected by the graduates of the four institutions. One student representative is selected by the university student body.
Florida
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Florida are counted as separate governments in Census Bureau statistics:

- County school systems.
- Florida college system districts.

Each county area in the state constitutes a school district for the administration and the operation of public schools. These county school systems are governed by elected school boards. These boards may levy local school taxes and issue bonds with the approval of the voters.

The Florida College System 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 Florida College System Districts in accordance with a statutory formula.

Dependent Public School Systems
Florida has no dependent public school systems.

Other Educational Activities
Two or more school districts may enter into an agreement to operate a career center. These centers are counted as dependent activities of the participating school districts and are not counted as separate governments in Census Bureau statistics.

Regional consortium service organizations (also known as educational consortiums) may be formed by school districts with 20,000 or fewer students, development research schools, or the Florida School for the Deaf and the Blind through cooperative agreements to provide services. The organizations receive state grants if at least four school districts join. Each organization’s board of directors determines the use of these funds. These entities are classified as dependent activities of participating school districts and are not counted as separate governments in Census Bureau statistics.
Georgia
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Georgia are counted as separate governments in Census Bureau statistics:

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

The county board of education in each county administers all local schools in the county except those operated by independent (city) school districts. Members of all county boards of education are elected. 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 General Assembly prior to the adoption of the 1945 constitution; therefore, the legal provisions under which they operate are not uniform. By provision of the 1983 constitution, new independent school districts cannot be created. Members of the boards of independent school districts are elected.

Dependent Public School Systems
Georgia has no dependent public school systems.

Other Educational Activities
Several building authorities created for the purpose of providing buildings, facilities, and services for individual school districts have been created by special acts. These authorities are authorized to issue debt with debt service provided under contractual arrangements such as lease/purchase agreements with the school districts. They are counted as dependent activities of the respective school districts. Officers of the authorities are appointed, usually by the school district board of education, and may include school district and board of education officials serving ex officio.

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 Bureau statistics, they are classified as joint educational service agencies of the school districts they serve. They are not counted as separate governments.

Any city, county, county school system, independent school system, or other political subdivision of the state possessing a power to tax may separately or jointly establish, maintain, and operate one or more junior colleges. The creating government establishes a mill tax to help fund the junior college. No junior colleges currently exist under this provision.

Gwinnett Technical College, previously known as Gwinnett Technical Institute, was shared between Gwinnett County Public Schools (GCPS) and the Technical College System of Georgia (TCSG) until July 1, 2004, when partial governance by GCPS was transferred to TCSG. The Technical College System of Georgia now retains full governance over the college. Other technical colleges in Georgia are operated by the state government.
Hawaii
PUBLIC SCHOOL SYSTEMS

School District Governments
Hawaii has no independent school district governments.

Dependent Public School Systems
Hawaii has one dependent public school system: the state Department of Education. It is dependent on the state government. The governor shall nominate and, by and with the advice and consent of the Senate, appoint the members of the board of education, as provided by law. The school districts in Hawaii are administrative areas of the state department of education and are not counted as separate governments in Census Bureau statistics.
Idaho
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Idaho are counted as separate governments in U.S. Census Bureau statistics:
• Elementary school districts.
• School districts.
• Joint school districts.
• Specially chartered school districts.
• Community college districts.

Legislation provides for elementary school districts (Grades 1 through 8) and school districts (Grades 1 through 12). All school districts may give instruction in kindergarten. Districts located in two or more counties are further designated as joint school districts. There also are school districts operating under special charters. State law also provides for community college districts.

School districts are governed by elected boards of trustees. They may levy local school taxes and, contingent upon voter approval, issue bonds.

Dependent Public School Systems
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 in Census Bureau statistics.

Cooperative service agencies 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 Bureau statistics as joint educational service agencies of the participating school districts. They are not counted as separate governments.

School subdistricts may be created by the board of trustees of any school district that operates two or more high schools, on its own motion or upon petition of school electors after a referendum. The creating board of trustees governs each subdistrict. Subdistricts may, upon voter approval, issue debt and levy taxes. School subdistricts are classified as part of the participating school district and not counted as separate governments in Census Bureau statistics.
Illinois
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Illinois are recognized as governments:
• Chicago School District.
• Common school districts.
• Community college districts.
• Community high school districts.
• Community unit school districts.
• Non-high school districts.
• Special charter districts.
• Township high school districts.

Elected boards govern these districts except for the Chicago School District and the Chicago Community College District, for which the 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
Two or more contiguous school districts may jointly operate one or more cooperative high schools if each district has an enrollment of less than 600 students in grades 9 through 12. A district with 600 or more students enrolled in grades 9 through 12 can be included with one or more districts with less than 600 students if they obtain a size waiver. The schools will be governed by a board consisting of an equal number of representatives from each of the participating districts, or upon agreement, a proportional number of representatives based on the number of attending students in each district. Each participating school district shall pay its share for the maintenance and operation of the cooperative high school. Participating school districts combined into a cooperative high school are not counted as separate governments in Census Bureau statistics.

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. These centers and cooperatives are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

Educational service regions replaced the former county school units administered by county superintendents. Each region originally served one county but now may serve multiple counties because of minimum population requirements. Each region is headed by a regional superintendent of schools and is also governed by a regional board of trustees; the latter deal primarily with district boundary changes. Educational service regions are not counted as separate governments in Census Bureau statistics.

Township land commissioners manage school lands and funds in certain counties. These boards are not counted as separate governments in Census Bureau statistics.

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 are classified as state agencies and are not counted as separate governments in Census Bureau statistics.

Educational service centers are established by the state board of education and function primarily to coordinate and provide special and ordinary services to affiliated school districts. These service centers are governed by boards consisting of members appointed by the regional superintendent. Education service centers are classified as dependent activities of their member school districts and are not counted as separate governments in Census Bureau statistics.
Indiana
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Indiana are counted as separate governments in Census Bureau statistics:
- School cities and school towns.
- Township school corporations.
- County school corporations—1949 law.
- County school corporations—1969 law.
- Consolidated school corporations.
- Metropolitan school districts.
- Community school corporations.
- United school corporations.

All types of school districts in Indiana are considered by Indiana law to be school corporations. All may levy school taxes after a public hearing and referendum and may borrow money. In most instances, school cities and school towns are governed by an elected board of school commissioners. Township school corporations are governed by elected township school trustees. County school corporations under the 1949 law are governed by a county board of education that is either appointed or popularly elected. County school corporations created under the 1969 law are governed by an elected board of education.

Consolidated school corporations may be formed by the merger of any two or more school corporations in the same or adjoining counties through a joint resolution of the governing bodies of participating school corporations. The school board of a consolidated school corporation may be appointed or elected.

Metropolitan school districts are mergers of two or more school corporations of any type in a single county or in adjoining counties by resolution of the participating schools’ governing bodies or after petition by voters and after a referendum election. These districts are governed by an elected metropolitan board of education.

Community school corporations may be created by merging, subdividing, or reorganizing any two or more school corporations. Community school corporations may be created by the state board of education on its own motion or on petition of the governing bodies of existing school corporations, after a hearing. After approval from school boards, these corporations can be created by petition of voters or after an election. These districts are governed by a board of trustees that may be either elected or appointed. United school corporations are community school corporations comprising territory in two or more adjacent counties.

Dependent Public School Systems
Indiana has no dependent public school systems.

Other Educational Activities
Public holding companies (lessor corporations) are created by public school districts to build and lease school buildings to the creating school district. Any lease agreements must first be approved by the school corporation after a public hearing is held. The manner of appointment and composition of the governing bodies of the companies are specified in the creating charters. The companies may issue stocks and bonds. School districts may issue bonds to fund the leases. After 6 years of leasing a
property, school corporations have the option to purchase the property covered in the lease. School building corporations are classified as dependent agencies of the creating school district and are not counted as separate governments in Census Bureau statistics on governments.

Indiana law generally 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 in Census Bureau statistics.

Vocational education schools may be established by one or more school corporations. Similarly, career and technical education schools may be established by two or more school corporations. Both are classified as joint educational service agencies of the sponsoring school corporations and are not counted as separate governments in Census Bureau statistics.

Educational service centers provide for the sharing of programs and services among school corporations. The centers are established by the state department of education but are locally governed. They are counted as joint education service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

Joint programs are established by agreements between the sponsoring school districts. The programs are classified as joint educational service agencies of the sponsoring school districts and are not counted as separate governments in Census Bureau statistics.

Special education cooperatives may be created by two or more school corporations. These cooperatives are governed by a board of managers per the authorizing agreement. The cooperatives are classified as joint educational service agencies of the sponsoring school districts and are not counted as separate governments in Census Bureau statistics.

Public school foundations may be created by school corporations using grants or gifts. The governing body of the school corporation appoints the board members of the foundation. The foundation distributes the income from the endowment to the school corporation to be used for educational purposes. The foundations are not counted as separate governments in Census Bureau statistics.

The board of trustees of a school corporation may establish, maintain, and equip a public playground in third-class cities. The board may levy an ad valorem tax for this purpose. These are not counted as separate governments in Census Bureau statistics, but are included as part of the establishing school corporation.

Indiana law allows certain school corporations to enter into agreements to create innovation network schools within vacant, underutilized, or under-enrolled school buildings. Innovation network schools have more autonomy and do not have to adhere to all the requirements and laws governing school districts. These are not counted as separate governments in Census Bureau statistics, but are included as part of the establishing school corporation.
**Iowa**

**PUBLIC SCHOOL SYSTEMS**

**School District Governments**
The following types of school districts in Iowa are counted as separate governments in Census Bureau statistics:

- Community school districts.
- Consolidated school districts.
- Independent school districts.
- Merged school areas.

All school districts are governed by elected boards of directors. Districts may issue bonds after a local referendum and may levy taxes.

Two or more school systems or parts of school systems may combine resources to form a merged school area to operate a community college or area vocational school. Each merged school area is a school corporation that is governed by a board of directors consisting of one member elected from each member school district. The board may determine tuition rates, set property taxes, and, with voter approval, issue bonds.

**Dependent Public School Systems**
Iowa has no dependent public school systems.

**Other Educational Activities**
State law established area education agencies encompassing the state to provide special services. Boards of directors selected by the boards of member districts govern the agencies. Fiscal needs are met by the participating school districts and by state grants. The agencies are classified as joint educational service agencies of the school districts served and are not counted as separate governments in Census Bureau statistics.
Kansas
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Kansas are counted as separate governments for Census Bureau statistics:

- 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 education of that district is appointed by the commanding general of Fort Leavenworth. Kansas legislation allows unified school districts to apply to operate as public innovative districts. Designation as innovative school districts allows districts to opt out of most state laws and rules and regulations in order to improve student achievement. They are still essentially unified school districts operating under fewer restrictions but with the same funding and governing powers.

Community college districts were created by the state board of regents upon petition of one or more school districts and after a referendum. A moratorium prohibits the creation of new community colleges. An elected board of trustees governs each community college district.

Municipal universities are governed by boards of regents, with three members appointed by the mayor with approval of the governing body of the city, one member appointed by the county commission, three members appointed by the governor, one member selected by the state board of regents from its membership, and the mayor of the city serving ex officio. Washburn University of Topeka was the only municipal university reported in operation as of June 30, 2017.

All school district governments in Kansas may levy ad valorem school taxes and, with voter approval, issue bonds. In addition, municipal universities may impose a county-wide retailers’ tax. A community college district may charge tuition and fees.

Dependent Public School Systems
Kansas has no dependent public school systems.

Other Educational Activities
Agencies providing special education and related services may be established by two or more school districts under the Interlocal Cooperation Act. 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 in Census Bureau statistics.

Two or more boards of school districts, community colleges, municipal universities, technical colleges, or state educational institutions may enter into agreements to provide career technical education programs, after approval by the state board of regents. Career technical education programs may receive state and federal funds.

Educational service centers may be established by an interlocal cooperation agreement pursuant to general law 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 Bureau statistics, educational service centers are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

Special education cooperatives are formed by agreement between two or more school districts and with the approval of the state board of education. One of the participating districts sponsors the programs; the other participating districts make contributions. These cooperatives are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The Kansas City Public Library, originally the Public Library of Kansas City, was established by special act in 1873 and resolution of the board of the Unified School District 500. The library is governed by the board of education, ex officio. The board of education may levy ad valorem taxes on behalf of the library.
Kentucky
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Kentucky are counted as separate governments in Census Bureau statistics:
• 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, embrace “designated cities,” which are cities classified as a city of the first-, second-, third-, fourth-, or fifth-class as of January 1, 2014, under the city classification system in effect prior to January 1, 2015; 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 rate of ad valorem tax levies for school purposes; may impose additional occupational license, utility gross receipts for satellite and cable service, gross receipts license, and excise taxes; and may issue general obligation bonds with the approval of the voters.

Dependent Public School Systems
Kentucky has no dependent public school systems.

Other Educational Activities
General law provides for municipal colleges in cities with populations equal to or greater than 3,000, except for cities of the first class. Municipal colleges are administered by boards of trustees appointed by the mayor and the legislative body of the city. On behalf of the college, the city governing body may levy taxes with voter approval and may issue bonds. A municipal college is classified for Census Bureau statistics as a dependent agency of the city it serves. It is not counted as a separate government in Census Bureau statistics.

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 in Census Bureau statistics.

In addition, boards of education of designated cities may establish or acquire junior colleges and levy ad valorem taxes for their support upon voter approval. These are classified as part of the school district operating them and are not counted as separate governments in Census Bureau statistics.

Two or more local boards of education, under the Interlocal Cooperation Act, may establish educational cooperatives to provide services for member districts. Real and personal property may be transferred to the cooperatives. Cooperatives may employ staff transferred from the local boards of education. The Kentucky Board of Education may allot funding to cooperatives to provide educational services.
Louisiana
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Louisiana are counted as separate governments in U.S. Census Bureau statistics:
- Parish school districts.
- City school districts.

An elected school board administers each school district. The city school districts of Baker, Bogalusa, Central, Monroe, and Zachary were each established by a special act and constitutional amendment. Both the parish and city school districts may, upon voter approval, levy taxes and issue bonds.

Dependent Public School Systems
Systems dependent on the state government:
- The Recovery School District was created to take over failing schools. It is administered by a superintendent appointed by the Louisiana Board of Elementary and Secondary Education, and is funded by the state of Louisiana. These dependent school systems are not counted as separate governments in Census Bureau statistics.

Other Educational Activities
The Northeast Louisiana Sales Tax District was established by a special act to provide additional funds for school districts and parish purposes by means of a district-wide sales tax not to exceed one percent. It is governed by a board of commissioners composed of the president of the Monroe city school board and the presidents of the parish school boards of Caldwell, Catahoula, Concordia, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, and West Carroll parishes. This district is not counted as a separate government in Census Bureau statistics.

The Lafourche Parish Special Education District 1 was created by special act in 1976. It manages an education and training institution for mentally retarded, disabled, and other health-impaired children and adults. The district has the power to levy property taxes and issue bonds. The district is governed by a board of commissioners. Three commissioners are appointed by the Lafourche Parish Council and two are appointed by the Lafourche Parish School Board. For Census Bureau statistics, this district is not counted as a separate government, but is classified as a dependent activity of the parish school district.

Louisiana statutes also authorize parish school boards to establish various kinds of subordinate areas or bodies for local school administration: school districts within parishes, school subdistricts, and consolidated school districts. These are not counted as separate governments in Census Bureau statistics.

Educational facilities improvement districts are created by act of state legislature within school districts. Each is governed by a board of directors appointed by the respective school board. The districts may levy a sales and use tax with voter approval and may issue revenue bonds. These districts are dependent on the controlling school district and are not counted as separate governments in Census Bureau statistics.

Public school districts may create public benefit corporations to construct or improve school properties. These corporations may issue revenue bonds. These corporations are not counted as separate governments in Census Bureau statistics.
The Special School District is an educational service agency administered by the Department of Education established for funding the costs of special education and related services for students enrolled in the special school programs and special schools. The governing authority for the Special School District is the state superintendent. The Special School District is classified as a dependent agency of the state and is not counted as a separate government in Census Bureau statistics.
Maine 
PUBLIC SCHOOL SYSTEMS

School District Governments
Only the following types of school districts in Maine are counted as separate governments in Census Bureau statistics:
• School administrative districts.
• Regional school units.
• Community school districts.
• Incorporated school districts.
• Interstate school districts.
• Career and technical education regions.
• Tribal school committees.

School administrative districts, which serve two or more participating cities, towns, or plantations, that were established prior to June 7, 2007, and have not been reorganized into a regional school unit, may continue to function; however, no new districts may be established. An elected board of directors governs each school administrative district. The board submits an annual budget, including ad valorem tax levies for participating municipalities, for approval to voters. The districts also may issue bonds after voter approval.

The residents of two or more school administrative units may file with the commissioner of education to reorganize and consolidate as a regional school unit. The participating school administrative units must hold public meetings and submit a reorganization plan for voter approval; regional school units must provide kindergarten through grade 12 education and may not serve fewer than 2,500 students, with a few exceptions in both cases. Each regional school unit is governed by a board of directors; the board composition and manner of selection is determined at a joint meeting of participating areas. District budgets, including ad valorem assessments, must be approved by voters. Costs are shared among all municipalities and towns within the regional school unit. Bonds issued for school construction require voter approval.

Community school districts are school administrative units formed, upon voter approval, between two or more participating cities, towns, or plantations, and operate any combination of grades from kindergarten through grade 12. Each community school district is governed by a district school committee and an elected board of trustees. District school committee members are selected by and from the elected school committees of the participating cities, towns, and plantations, except that districts providing kindergarten and grades 1 through 12, inclusive, must elect the members. A community school district may elect to authorize the district school committee to perform the functions of the district board of trustees. The district school committee determines district tax requirements, subject to voter approval, to be collected by the participating cities, towns, and plantations. District budgets must be presented to and approved by voters. The committee may issue bonds. No new community school districts may be established after June 7, 2007.

Maine law also provides for incorporated school districts serving a single city or town. A meeting of the voters governs the district. Financial provisions for incorporated school districts are similar to those for school administrative districts.

Interstate school districts provide for the construction and operation of schools in one or more school districts in both Maine and New Hampshire. Districts require approval from each state board of
education and adoption by member school districts. The districts are governed by an elected board where the composition is determined in the articles of the creating agreement. They may issue bonds, with approval, and make special assessments.

Career and technical education regions were established by state law with approval of the commissioner of education to provide vocational education. The regions are governed by cooperative boards; the composition and selection method of each board is determined by the participating school boards. The cooperative boards have the power to issue bonds subject to referendum. The budget of a district is subject to public hearing and requires voter approval.

Tribal school committees created by the Passamaquoddy Tribe and the Penobscot Nation are also classified as independent school district governments. An elected tribal school committee governs each school under the laws applicable to school administrative units.

**Dependent Public School Systems**

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

Systems dependent on municipal governments:
- City school systems

Systems dependent on town governments:
- Town school systems.

Systems dependent on the state government:
- Schools in unorganized territory.

Education in Maine is provided principally through the city and town school systems. These systems are classified for Census Bureau statistics 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.

The schools in unorganized territory are operated and maintained by the state department of education.

Two or more school administrative units in existence as of July 1, 2009, may form a regional education cooperative by entering into a cooperative agreement and filing an application with the commissioner of education. Regional education cooperatives allow member units to share the responsibilities and costs of functions and services specified in the creating agreement. A cooperative board consisting of one school member from each participating unit governs the cooperative. Participating units share costs in accordance with the creating agreement.

A school administrative unit may enter into a collaborative agreement with other school administrative units, and whenever possible, with local, county, and state governments, to share delivery and cost of administrative and instructional functions. The collaborative agreement states the terms and cost sharing for participating units.

**Other Educational Activities**

Two or more school administrative units may form an alternative organizational structure through an interlocal agreement and approval by the commissioner of education and voters. Alternative organizational structures are primarily formed to consolidate administrative services of member units. The participating school administrative units are recognized as discrete units and these structures are not counted as separate governments in Census Bureau statistics.
Maine law provides for school unions, formerly known as supervisory unions. School unions are composed of school administrative units joined for the purpose of providing joint administrative services, including a joint superintendent. These unions are joint educational service agencies of the public school systems they serve and are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics.

Career and technical education centers, which provide vocational education to secondary students, are dependent activities of the participating school districts and school systems and are not counted as separate governments in Census Bureau statistics.

School administrative units that do not maintain any one or more of the grades from kindergarten through grade 12 may contract with other schools, both public and private, to educate their students. Contracts must be filed with the commissioner of education and may include additional requirements. Contracts with private schools must be approved by the commissioner of education. Contracts with private schools require that a joint school committee be formed to govern the school. This joint committee is composed of an equal number of representatives from the public school and the private school. Joint committees are classified as dependent activities of the administering school units and are not counted as separate governments in Census Bureau statistics.
Maryland
PUBLIC SCHOOL SYSTEMS

School District Governments
Maryland has no independent school district governments.

Dependent Public School Systems
In Maryland, the local public school systems are not counted as separate governments. Maryland statutes provide for the following types of dependent public school systems:

Systems dependent on county governments:
- County boards of education.
- County and regional community colleges.

System dependent on municipal governments:
- Baltimore City schools

County schools are administered by a county board of education, which is either appointed by the governor or elected.

County school fiscal requirements are determined and provided for by the county governing body. The county school systems are classified in Census Bureau statistics as dependent agencies of the county government.

Baltimore City schools are governed by a board of commissioners jointly appointed by the governor and the mayor. Fiscal requirements are subject to review and are provided for by the city of Baltimore. The Baltimore City School System is not counted as a separate government in Census Bureau statistics, but is classified as a dependent agency of the city of Baltimore.

Most community colleges in Maryland are classified in Census Bureau statistics as dependent on the county governments for which they serve. Community colleges are governed by a board of trustees appointed by the governor, either with consent of the Senate or on the recommendation of the Maryland Higher Education Commission. Fiscal requirements of the colleges are determined and provided for by the sponsoring county governments. In the case of regional community colleges, which serve two or more counties, each participating county provides its share of the fiscal requirements of the college in proportion to enrollment.

Other Educational Activities
County boards of education may enter into agreements with other county boards of education, other educational institutions or agencies, or the county boards of commissioners or county councils to provide joint services. If a separate administrative entity is created, the agreement specifies the nature of the board and the funding arrangements. As of June 30, 2017, no joint agreements under this provision exist.
Massachusetts
PUBLIC SCHOOL SYSTEMS

School District Governments
Only the following types of school districts in Massachusetts are counted as separate governments in Census Bureau statistics:

- Regional school districts (also known as “academic regional school districts”).
- Regional vocational-technical school districts.
- Independent vocational-technical schools.

Each of these types of school districts is created by election. The type of governing body is determined at the election creating the district. These districts may issue bonds and determine their fiscal needs, which are provided by the participating towns.

Dependent Public School Systems
Massachusetts statutes provide for the following types of dependent public school systems:

- Systems dependent on county governments:
  - County agricultural schools.

- Systems dependent on municipal governments:
  - City school systems.

- Systems dependent on town governments:
  - Town school systems.

- Systems dependent on state government:
  - Independent agricultural and technical schools.
  - Lawrence School System.

County agricultural schools are governed by boards of trustees consisting of the board of county commissioners in an ex officio capacity, plus other members appointed by the governor. The schools are financed through county appropriations. Bristol and Norfolk counties are the only counties that operate schools of this type. County agricultural schools are classified in Census Bureau statistics as dependent agencies of county governments and are not counted as separate governments.

The city school systems and town school systems each have an elected school committee to administer the schools; however, their fiscal requirements are determined and provided for by the respective city and town governments. City and town public school systems are classified in Census Bureau statistics as dependent agencies of city or town governments and are not counted as separate governments.

The city of Quincy operates the only junior college in Massachusetts established by a city. Quincy College is classified as a dependent agency of the city and is not counted as a separate government in Census Bureau statistics. Massachusetts statutes indicate that no junior colleges may be established after January 1, 1959.

Independent agricultural and technical schools are high schools that operate under the general supervision of the state department of education. The schools require state approval and are subject to state fiscal control. These schools are also counted as dependent agencies of the state and are not counted as separate governments in Census Bureau statistics.
Other Educational Activities
In Massachusetts, the superintendency unions or districts (for the joint employment of superintendents) are classified as joint educational service agencies of the public school systems for which they serve and are not counted as separate governments in Census Bureau statistics.

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.
Michigan
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Michigan are counted as separate governments for U.S. Census Bureau statistics:

- First-class school districts.
- General powers school districts.
- Local act school districts.
- Community college districts.

A first-class school district is one with at least 100,000 students; local act school districts are created by special act of the legislature; and all other school districts are general powers school districts. The governing body of a first-class school district or general powers school district is an elected board of education. The school districts may issue bonds, some of which require voter approval. Local act school districts operate under similar provisions.

Community college districts may be formed by counties, school districts, or intermediate school districts (See “Other Education Activities” section). Community college districts also may be formed upon voter petition. Each district is administered by an elected board of trustees. The boards are authorized to levy taxes up to limits approved by the voters and, with voter approval, to issue bonds.

Dependent Public School Systems
There are no dependent public school systems in Michigan.

Other Educational Activities
Intermediate school districts provide vocational education, special education, and other services for participating school districts. Each district is governed by a board composed of one representative of each school district. These districts may levy ad valorem taxes; however, the budgets must be approved by the participating school districts. Taxes for certain purposes require voter approval. The districts are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The board of education of a school district having a population of 10,000 or more may operate community (junior) colleges as an extension of the school services provided by the district.

Promise zone authorities may be created by a city, township, county, local school district, or intermediate school district to promote access to postsecondary education by school districts.
Minnesota
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Minnesota are counted as separate governments in Census Bureau statistics:

- Common school districts.
- Independent school districts.
- Special school districts (special acts).

An elected board administers each school district of the above three types. School districts may levy school taxes and issue bonds. The Pine Point School, part of Pine Point School District, is administered by the White Earth Reservation Tribal Council under special legislation.

Dependent Public School Systems

Other Educational Activities
Minnesota has the following types of educational service agencies in operation:

- Area learning centers.
- Cooperative facilities districts.
- Education districts.
- Intermediate school districts.
- Regional management information centers.
- Service cooperatives.
- 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 either alone or in cooperation with other public or private entities. For Census Bureau statistics, they are not counted as separate governments, but are joint educational service agencies of the school districts they serve.

Cooperative facilities districts operate joint schools or programs. The districts are created by a joint powers agreement between two or more school districts. A board consisting of representatives of the member school district boards governs each district. The member districts may levy a property tax and issue general obligation bonds with voter approval.

Education districts to provide educational and school support services to participating school districts may be established by agreement between four 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. School districts may pair up, as enhanced pairing districts, to certify some tax levies jointly and to perform other functions jointly. Education districts are not counted as separate governments in Census Bureau statistics.

Interdistrict councils are organized under the Joint Powers Act. These councils are established by agreement between two or more school districts to exercise powers common to the contracting parties. Most of the education agreements formed under this law provide special education services. The agreement determines whether there is a separate governing body. Interdistrict councils (under the
Joint Powers Act) are not counted as separate governments in Census Bureau statistics. Similar provisions can apply to special education cooperative districts and telecommunications districts.

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 and issue bonds. They are not counted as separate governments in Census Bureau statistics.

Regional management information centers may be formed by two or more independent, special, or common school districts. The districts 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 Census Bureau statistics.

General law, under the state education code, authorizes service cooperatives, which serve all forms of local government with planning and regional services and programs. Service cooperatives formed under general law, rather than under the Joint Powers Act, are not counted as separate governments in Census Bureau statistics.

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 Census Bureau statistics.
Mississippi
PUBLIC SCHOOL SYSTEMS

School District Governments
Only the following types of school districts in Mississippi are counted as separate governments in U.S. Census Bureau statistics on governments:
- County-wide school districts.
- Consolidated school districts.
- Municipal separate school districts.
- Special municipal separate school districts.
- Junior colleges.

Countywide school districts compose 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.

Consolidated school districts are subdivisions of those territories of a county that are not in a municipal separate school district or in a countywide school district. An elected board of trustees governs the district. Line (intercounty) districts operate under similar provisions.

Municipal separate school districts include the area of a municipality and may include added territory. A board of trustees appointed by the municipal governing body governs the district. Although authorizing legislation for municipal separate school districts was repealed in 1987, existing districts may continue to operate until abolished by action of the county board of education or by the school district board upon petition of voters.

Special municipal separate school districts are municipal separate school districts having “added territory” that contains 25 percent or more of the total number of school-aged children of the district. An elected board of trustees governs each special municipal separate school district.

The county boards of education and the boards of trustees of the municipal separate and consolidated school districts determine the amount of local taxes to be levied for school purposes. The school board, as well as the municipal or county government, may issue bonds for the school district.

In addition, junior colleges in Mississippi are counted as governments in Census Bureau statistics. These junior colleges are administered by boards of trustees appointed by the respective county boards of supervisors. They are financed through local tax levies.

Dependent Public School Systems
Mississippi statutes authorize the following types of county dependent public school systems:
- Agricultural high schools.
- Joint agricultural high schools.
- Joint agricultural high school-junior colleges.

These schools are classified as dependent agencies of county governments in Census Bureau statistics and are not counted as separate governments. Each participating county is represented on the board of trustees by three members appointed by the county board of supervisors and two members appointed by the county board of education, plus the county superintendent of education ex officio. The county or counties may levy taxes for the support of these schools and may finance capital improvements through county bond issues.
Other Educational Activities
Regional education service agencies may be established by the agreement of 12 or more public school districts. The superintendents of the participating school districts elect a board of directors from among themselves. These agencies are classified as joint agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

Emergency school leasing authorities are dependent agencies of the local school board and are not counted as separate governments in Census Bureau statistics. They are used to finance and construct school facilities. An authority may collect lease purchase payments and issue bonds.
Missouri
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts are counted as separate governments in Census Bureau statistics:

Districts operating elementary and secondary schools:
- Seven-director school districts.
- Urban school districts.
- Metropolitan school districts.
- Community college districts established under the 1963 Act.
- Special school districts for handicapped children.
- Vocational school districts.

An elected board of directors governs each seven-director, urban, or metropolitan school district. These districts may levy ad valorem taxes and, upon voter approval, issue bonds.

Community college districts, as authorized by 1961 legislation, are also counted as separate governments in Census Bureau statistics. Such a district is established upon petition of voters of one or more public school districts to the state board of education and after a referendum. An elected board of trustees governs each community college district. Community college districts may levy ad valorem taxes, charge fees, and issue bonds. In addition, a vocational school district may be established in certain counties under this law.

Legislation also provides that special school districts for the handicapped may be created upon petition of voters to the state board of education after a referendum. These school districts may issue bonds and levy ad valorem taxes. Such a district, administered by an elected board, is counted as a school district government in Census Bureau statistics.

Dependent Public School Systems
Missouri has no dependent public school systems.

Other Educational Activities
School districts that operate an accredited high school may also, with approval of the coordinating board of higher education, provide 2-year college courses.
Montana
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Montana are counted as separate governments in Census Bureau statistics:

- Elementary districts.
- County high school districts.
- Community college districts.
- K–12 school districts.

An elected board of trustees governs each school district of the above types. Montana school districts may levy taxes and issue bonds.

Some elementary districts also provide for secondary education through “high school districts.” A high school district consists of territory in one or more elementary school districts. A high school district is governed by the school board of the elementary district serving ex officio and, in some instances, may have additional members elected by residents of territory not embraced by the elementary district. High school districts are not counted as separate governments in Census Bureau statistics and are classified as dependent activities of the elementary district(s) they serve.

Each elementary district with the same district boundaries as a high school district is required to attach to the high school district to form a K–12 school district. The K–12 school districts have elected boards and powers similar to those of county high school districts. Under certain circumstances, a high school district may be created for the sole purpose of converting an elementary school district into a K–12 school district.

In addition, any county high school may be unified with the elementary district where the county high school building is located to establish a unified school system with a unified board of trustees. These districts are formed after a referendum.

Community colleges in Montana are operated by community college districts. These districts are established upon voter petition to the state board of regents and after a referendum. An elected board of trustees governs each district. Community college districts may levy taxes and issue bonds.

Dependent Public School Systems
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. Full-service education cooperatives are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The governing body of an elementary school district, high school district, county, or municipality not within a community college district may designate itself a community college service region for the purpose of levying a property tax to finance services from a community college district. These regions are not counted as separate governments in Census Bureau statistics.
Nebraska
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts are counted as separate governments for U.S. Census Bureau purposes:

- Class III—population of 1 to 149,999.
- Class IV—population of 100,000 or more in primary cities.
- Class V—population of 200,000 or more in metropolitan cities.
- Community college areas.
- Educational service units.
- Unified school systems.

An elected board governs each school district. Nebraska school districts may levy local ad valorem school taxes and borrow money. Learning community coordinating councils determine and distribute property tax receipts to member school districts.

A system of six community college areas exists to provide higher education to regions of the state. An elected board of governors administers each college. The board may levy ad valorem taxes, impose charges and fees, and issue bonds.

Nebraska statutes provide for educational service units that provide core services, such as staff development, technology, and other services necessary to meet the needs of one or more participating school districts. An elected board governs each of these service units. An educational service unit consisting of a single school district, either a Class IV or Class V, is governed by the school board of that district. The board may levy ad valorem taxes and receive grants. Beginning with the fiscal year 2013 to 2014, only an educational service unit that has four or more member school districts or an educational service unit composed of a single Class IV or Class V school district may levy a tax on the taxable value of the taxable property within the geographic boundaries of the educational service unit.

Two or more Class III school districts participating in an interlocal agreement, and with approval from the State Committee for the Reorganization of School Districts, may temporarily, for a minimum of 3 years, or permanently merge into a unified school system. Unified school systems are governed by a board consisting of members from participating school boards. All participating school districts maintain a separate legal existence but share resources.

Dependent Public School Systems
Nebraska has no dependent public school systems.

Other Educational Activities
Learning communities are created to increase student achievement through facilitating and promoting open enrollment, advocating for needs of children and families in poverty, and providing educational opportunities to students in member districts. A 2006 act of the legislature established the Learning Community of Douglas and Sarpy Counties to include all school districts in the counties. A learning community may also be established on request of at least three school boards, which meet certain criteria, to the Commissioner of Education. Member school districts are allowed to operate under one administrative umbrella but still operate independently with their own budget, school board, and curriculum; however, the districts in the community have common ad valorem tax levies. Learning communities also receive funding from the State Department of Education. A learning community coordinating council of appointed and elected members governs a learning community.
Learning communities may establish and administer elementary learning centers to help students facing challenges such as limited English skills and poverty. Each elementary learning center is run by an achievement subcouncil consisting of members from the learning community coordinating council. The center may provide literary centers, mentors, tutors, nutritional services, and clothing distribution, among other services. Communities receive funds from local and state taxes.

The Educational Service Unit Coordinating Council was established by a special act to coordinate the activities of the state’s 17 educational service units. It is governed by a board consisting of one representative appointed from each of the educational service units. The council receives both state and local appropriations and may collect fees for services.
Nevada
PUBLIC SCHOOL SYSTEMS

School District Governments
Each of the 16 counties in Nevada and Carson City constitutes a school district government. An elected board of trustees administers each school district. State law requires the board of county commissioners to levy certain school taxes. Additional taxes may be levied with voter approval. The district trustees may issue general obligation bonds upon voter approval.

Dependent Public School Systems
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 separate governments in Census Bureau statistics on governments.
New Hampshire
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in New Hampshire are counted as separate governments in Census Bureau statistics:

- Cooperative school districts.
- Interstate school districts.
- Regular school districts.

The composition and the method of selection of the boards of cooperative school districts are determined by the agreement establishing the district. Regular school districts are governed by elected boards. All three school district types may issue bonds and determine their own fiscal requirements.

Dependent Public School Systems
New Hampshire statutes provide for the following types of dependent public school systems:

Systems dependent on county governments:
- Coos County School District.

Systems dependent on municipal governments:
- City school systems.

The Coos County School District serves the unincorporated areas of Coos County. It is governed by the board of county commissioners, serving in an ex officio capacity. This school district is classified in Census Bureau statistics as a dependent agency of Coos County.

The public school systems serving the cities of Berlin, Dover, Franklin, Laconia, Manchester, Nashua, Portsmouth, Rochester, and Somersworth are governed by separate school district boards that are either appointed by the city council or elected by the voters. The public school systems serving these cities are subject to municipal fiscal control. They are classified for Census Bureau statistics as dependent agencies of the cities they serve and are not counted as separate governments.

Other Educational Activities
School administrative units, formerly referred to as supervisory unions, are entities that supervise the school affairs of 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 in Census Bureau statistics.

Authorized regional enrollment area schools are maintained and operated by the school districts in which the facilities are located. These schools are classified as joint activities of the participating school districts and are not counted as separate governments in Census Bureau statistics.

Vocational education centers are designated by the commissioner of the department of education. The selected high schools receive additional state funding for construction or renovation and additional assistance in the form of a regional advisory committee. Vocational education centers are classified as dependent activities of their affiliated school districts.

Joint maintenance agreements may be entered into by two or more adjoining school districts to establish and maintain schools. The school districts entering into the agreement may incur indebtedness in the name of the joint agreement. School districts created under joint maintenance agreements are
classified as dependent activities of the participating school districts they serve and are not counted as separate governments in Census Bureau statistics.
New Jersey
PUBLIC SCHOOL SYSTEMS

School District Governments
New Jersey has Type 1 and Type 2 school districts. Each district may determine the amount of local school tax levies and issue bonds with voter approval. Type 1 school systems are described under Dependent Public School Systems below. Type 2 school districts may be basic, consolidated, or regional. Regional school districts may be “all purpose” or “limited purpose.”

School districts may convert from a Type 1 to a Type 2 school district with voter approval. Type 2 school districts are governed by elected boards of education.

Dependent Public School Systems
New Jersey statutes provide for the following types of dependent public school systems:

Systems dependent on county governments:
- County vocational school systems.
- County special services school districts.
- County colleges.
- Community college agencies.

Systems dependent on municipal governments:
- Type 1 school districts in boroughs, cities, towns, or villages.

Systems dependent on township governments:
- Type 1 school districts in townships.

Systems dependent on the state government:
- State-operated school districts

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. The creating government may issue bonds on behalf of the school district.

County vocational school systems are governed by a vocational school board appointed by the chief elected executive officer of the county or by the director of the board of chosen freeholders. The county superintendent of schools also serves as an ex officio member. The fiscal needs of county vocational school systems are determined by and provided for by the county governments.

County special services school districts provide education and treatment of disabled children. The districts are established by resolution of the county board of chosen freeholders. Each district is governed by a board of education consisting of the county superintendent of schools, 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.

County colleges are established by the board of chosen freeholders with the consent of the state commission on higher education and voter approval. Each county college is governed by a board of trustees consisting of eight members representing the county and two members appointed by the governor, plus the county superintendent of schools and the college president. In addition, the student body elects one representative. For junior colleges serving more than one county, the board is enlarged.
and apportioned among the counties based on the latest decennial population census. The county
governments may appropriate funds and issue bonds for the benefit of county colleges.

Community college agencies may be established in any county that has not established a county college,
with the consent of the state commission on higher education. These agencies are similar in formation,
board, and powers to county colleges.

County colleges may also be formed by any private institution of higher education and any
postsecondary institute of a county board of vocational education. The Union County College was
established under this law.

State-operated school districts are established by administrative order of the state board of education
upon a finding by the commissioner of education of a need of reorganization. The state board of
education appoints the school district’s board of education. The school districts are funded by local
property taxes. Upon completion of the reorganization, the district is restored to local control. Voters
decide whether the reorganized district is to be a Type 1 school district or a Type 2 school district.

**Other Educational Activities**

Educational services commissions are created by the state board of education upon petition of five or
more boards of education in one or more counties. These commissions conduct programs of education
research and provide educational and administrative services. The establishing districts contribute to the
support of educational services commissions. For Census Bureau statistics, these commissions are
classified as joint educational service agencies of the participating school districts and are not counted
as separate governments.

The Educational Information and Resource Center was established by special act to provide services to
school districts in Gloucester County. The center is classified as a joint educational service agency of the
participating school districts and is not counted as a separate government.

County parental schools for juvenile delinquents (known as county youth houses) are also authorized in
counties of the first class.
New Mexico
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in New Mexico are counted as separate governments in Census Bureau statistics:

- School districts.
- Community college districts—1963 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 a 1963 law, were established upon petition of voters to the state board of educational finance after voter approval. Each district is governed by an elected board. The districts may levy ad valorem taxes and issue bonds. Since 1998, no new community colleges may be created under this law; however, they may be created by state special acts.

Technical and vocational institute districts were established upon petition of school districts and approval by the state board of education. Each district is governed by a popularly elected board. Technical and vocational institute districts may fix tuition and fees, levy ad valorem taxes, and issue bonds. No new technical and vocational institute districts may be created under general law since 1998; however, districts may be created by state special acts.

Dependent Public School Systems
New Mexico has no dependent public school systems.

Other Educational Activities
The regional education cooperatives, which provide services to member school districts, are classified in Census Bureau statistics as dependent activities of the state government and are not counted as separate governments.

Learning center districts may be created to provide postsecondary education and workforce development. Learning center districts may be created in a school district or community college district upon adoption of a resolution by the local school board or community college board, subject to approval by the higher education department. The board members that create the learning center district also serve on the board of the district. The board may set tuition and fees and, with voter approval, may levy a property tax. Learning center districts are classified as extensions of educational institutions and are not counted as separate governments in Census Bureau statistics.
New York  
PUBLIC SCHOOL SYSTEMS  

School District Governments
The following types of independent school districts in New York are counted as governments:
• Central school districts.
• Central high school districts.
• City school districts (except in cities with a population of 125,000 or more).
• Common school districts.
• Enlarged city school districts.
• Union-free school districts.

All types of school district governments listed above are governed by an elected sole trustee, a board of trustees, or a board of education, 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
New York statutes provide for the following types of dependent public school systems:

Systems dependent on county governments:
• Community colleges.

Systems dependent on municipal governments:
• Community colleges.
• City school districts in cities with a population of 125,000 or more (Buffalo, New York, Rochester, Syracuse, and Yonkers).
• Community school districts (New York City).
• 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 dependent agencies of the sponsoring county, municipal, or school district governments. Community colleges 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. Financial support of community colleges is provided by appropriations from the state and sponsoring governments.

The public school systems serving the cities of Buffalo, New York, Rochester, Syracuse, and Yonkers are not counted as separate governments in Census Bureau statistics, 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. The New York City board also includes the school chancellor as chair. Fiscal requirements of these five public school systems are determined by the city government.

Community school districts in the city of New York each have an appointed community district education council and a community superintendent. These councils manage the local schools but are
subordinate fiscally and otherwise to the school chancellor. They are not counted as separate
governments in Census Bureau statistics.

The community colleges of the City University of New York are dependent agencies of the city of New
York and not counted as separate governments in Census Bureau statistics. Senior colleges operated by
the City University of New York are classified as state institutions for Census Bureau purposes and also
not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics, but is classified as a dependent
agency of the city of New York.

Other Educational Activities
Boards of Cooperative Educational Services (BOCES) 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 based on a formula that takes each
districts’ financial resources into account. These boards are classified as joint educational service
agencies of the participating school districts and are not counted as separate governments.

Vocational education and extension boards provide instruction in agriculture, home economics, and
other special subjects. The boards are appointed by the county governing body. Their fiscal
requirements are met by county appropriations. These boards are not counted as governments in
Census Bureau statistics, but are classified by the Census Bureau as activities of county governments.

School supervisory districts are areas outside of cities and certain villages for supervision of local
educational activities. These districts rely for support on the state and on county and town governments
in the component school districts. They are not counted as separate governments in Census Bureau
statistics. Each supervisory district is coextensive with a board of cooperative educational service.

School hygiene districts promote the physical welfare of pupils and health education. These districts are
financed by the county governing bodies. They are not counted as separate governments but are
classified by the Census Bureau as adjuncts of the county government.
North Carolina
PUBLIC SCHOOL SYSTEMS

School District Governments
North Carolina has no independent school district governments.

Dependent Public School Systems
North Carolina statutes authorize the following types of dependent public school systems:

Systems dependent on county governments:
- County and city school administrative units.
- Community colleges and technical colleges.
- Regional schools.

School administrative units in North Carolina are not counted in U.S. Census Bureau statistics as independent local governments, but are classified as dependent agencies of the county governments. This classification applies to the “city” administrative units that administer schools in and near various municipalities, as well as to the county administrative units that are directly concerned with other schools. 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. The units administer their own budgets within the county appropriations. Voters may approve an additional tax levy.

Regional schools may be formed by two or more school administrative units to provide for joint secondary schools. Regional schools are governed by a board consisting of one member appointed by each participating administrative unit, two superintendents from the participating administrative units, three members appointed by the Economic Development Regional Partnership for the region, one by the parent advisory council, and one by each higher education partner. Fiscal needs of the schools are met by a combination of state and proportionate local funding.

North Carolina statutes also provide for the establishment of community colleges and technical colleges, which may serve one or more counties. These institutions are financed primarily through state appropriations; taxes may be levied by each county after approval via referendum, to serve as a secondary source of revenue. The State board of community colleges fixes and regulates all tuitions and fees. Each institution is classified as a dependent agency of the county government it serves; therefore, none are counted as separate governments in Census Bureau statistics.

Other Educational Activities
Education “districts” are eight state areas designated for administration of education activities and are not counted as separate governments in Census Bureau statistics.
North Dakota
PUBLIC SCHOOL SYSTEMS

School District Governments
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. The school boards may levy local school taxes and issue certificates of indebtedness.

Military installation school districts are established at the request of the base commander of a military installation to the state board of public school education followed by a public hearing. The board consists of five members appointed by the superintendent of public instruction. The districts may levy ad valorem property taxes and may issue revenue bonds.

Dependent Public School Systems
North Dakota has no dependent public school systems.

Other Educational Activities
Multidistrict vocational and technology centers are governed by boards consisting of representatives of the boards of participating school districts. Each participating district is assessed its proportionate share of the costs of the center. These centers are classified as joint educational service agencies of the sponsoring school districts in U.S. Census Bureau statistics and are not counted as separate governments.

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 local, state, and federal sources. These boards are classified as joint educational service agencies of the participating districts and are not counted as separate governments in Census Bureau statistics.

Regional educational associations are established through joint powers agreements and are governed by boards consisting of representatives of member school districts. The association may receive contributions from local, state, and federal sources. These associations are classified in Census Bureau statistics as joint educational service agencies of the sponsoring school districts and are not counted as separate governments.
Ohio
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Ohio are counted as separate governments in Census Bureau statistics:
- City school districts.
- Local school districts.
- Exempted village school districts.
- Community college districts.
- Joint vocational school districts.

An elected board of education governs each city school district, local school district, or exempted village school district. Authorization for formation of new exempted village school districts, however, has been repealed. These districts may levy local school taxes and issue bonds with voter approval.

A school district previously under state supervision (“municipal school district”) may be governed by a board whose members are either elected or appointed by the mayor of the municipality containing the greatest portion of the district’s area.

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. Each district is governed by a board of trustees that consists of three members appointed by the governor with the consent of the Senate and six members appointed by the board of county commissioners. Community college districts may establish fees and tuition, levy school taxes, and issue revenue and general obligation bonds. Tax levies and general obligation bonds require voter approval.

Joint vocational school districts are established for the 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. A joint vocational school district located within a single county, however, may be governed by the educational service center board. With voter approval, joint vocational school districts may issue bonds and levy ad valorem taxes. They are counted as school district governments in Census Bureau statistics.

Dependent Public School Systems
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 Education Computer Network facilities and special education regional resource centers have been established.

Technical college districts may be created upon approval of the state board of regents, after local school boards or qualified voters submit a resolution or petition, respectively, and after a referendum. These districts are governed by a board of trustees appointed by the governor with the consent of the Senate and by the heads of the local school boards. These districts are not counted as separate governments in Census Bureau statistics, but are classified as state institutions.
State community college districts may be created to take the place of a technical college with the approval of the state board of regents upon the proposal of the board of trustees of a technical college district or of a state university. The districts are governed by trustees appointed by the governor with consent of the Senate. State community college districts are also classified as state institutions and are not counted as separate governments in Census Bureau statistics.

An educational service center provides each county with supervision of local schools. Joint educational service centers may be formed by the boards of education of up to five adjoining educational service centers. Each center is governed by an elected board. These centers are not counted as separate governments in Census Bureau statistics but are classified as a dependent activity of the county government(s) they serve.

County school financing districts may be formed by an educational service center to finance special education, school improvements, and specified educational programs. Each district is governed by an educational service center board within its service area. These districts are not counted as separate governments in Census Bureau statistics.

Cooperative education school districts may be formed by any two or more contiguous school districts for the purpose of operating a joint high school. The district may be governed by the educational service center board serving ex-officio or by a board composed of at least one member appointed by each participating school district plus one or more members appointed by the educational service center. These districts are classified as activities of the school districts they serve and are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics 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. The sponsoring school district may levy an ad valorem tax for library purposes.
Oklahoma
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Oklahoma are counted as separate governments in Census Bureau statistics:
- Independent school districts.
- Elementary school districts.
- Technology center school districts.

All school districts are administered by popularly elected boards of education. Community junior college districts are governed by popularly elected boards of trustees. All may levy local school taxes and issue bonds.

Dependent Public School Systems
Oklahoma has no dependent public school systems as defined by Census Bureau statistics.

Other Educational Activities
Regional education service centers are administered by the state department of education. These centers provide screening and evaluation services for students that may be in need of special educational services.

Interlocal cooperatives are established by agreement between two or more school districts to facilitate shared services including special education. A separate board is created to administer the agreement.

Two-year colleges may be designated as technology center school districts by the state regents for higher education. This enables the colleges to receive federal funding for the provision of postsecondary vocational-technical education programs.

College technology center school districts may be established by resolution of the board of regents of an institution in the state system of higher education. The board of regents serves as the board of education. These districts are not counted as separate governments in Census Bureau statistics.
Oregon
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Oregon are counted as separate governments in Census Bureau statistics:
- Common school districts.
- Joint school districts.
- Union high school districts.
- Community college districts.
- Community college service districts.

Each school district of these types has a popularly elected board. All of the school districts may levy local ad valorem taxes. All, except community college service districts created after July 1, 1997, may issue bonds with voter approval.

Education service districts are established by general law to serve specified regions. A popularly elected board governs each district. The districts may levy ad valorem taxes and, with voter approval, issue bonds.

Dependent Public School Systems
Oregon has no dependent public school systems.

Other Educational Activities
County education bond districts are created by education service districts. The board of the education service district serves as the board of the county education bond district. These districts are not counted as separate governments in Census Bureau statistics.

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 government administers the library. The sponsoring government may levy ad valorem taxes and issue general obligation bonds. These libraries are not counted as separate governments in Census Bureau statistics.

Other Oregon agencies concerned with local school administration are not counted as separate governments in Census Bureau statistics.
Pennsylvania
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Pennsylvania are counted as separate governments in Census Bureau statistics and are classified by population size:

- First class—1,000,000 inhabitants or more (Philadelphia).
- First class A—250,000 to 999,999 inhabitants (Pittsburgh).
- Second class—30,000 to 249,999 inhabitants.
- Third class—5,000 to 29,999 inhabitants.
- Fourth class—fewer than 5,000 inhabitants.
- Community colleges.

Each of the above classes of school districts has an elected or appointed board of school directors to administer school affairs. School districts of the first class or of the first-class A are governed by a board of public education consisting of 15 appointed directors. All of the above school districts may issue bonds and levy school taxes. Voter approval may be required for bond issues.

Community colleges in Pennsylvania also are counted as governments. The community colleges may be established with the approval of the State Board of Education by a school district; a county, city, borough, town, or township; a board of school directors; or any combination thereof. Each is administered by a board of trustees. If sponsored by a first-class city, the board is appointed by the mayor from names submitted by a nominating panel. In second-class cities, the board is appointed by the mayor with the approval of the city council. Otherwise, the board is selected by a majority vote of the governing body of the local sponsor. The board of trustees may fix and charge tuition and fees. The governing body of each school district or municipality comprising a local sponsor may levy an additional tax for community college purposes.

Dependent Public School Systems
Pennsylvania has no dependent public school systems.

Other Educational Activities
Area vocational-technical schools and institutes are classified in Census Bureau statistics as joint educational service agencies of participating school districts and are not counted as separate governments. They are administered by boards of directors of the participating school districts. These schools provide vocational and technical education services for all school districts that elect to participate and that pay their proportionate share of the costs.

Intermediate units, which provide special educational services, are classified in Census Bureau statistics 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 of directors, elected from among the members of the boards of school districts comprising the intermediate unit. The state board of education approves and funds the budgets of the intermediate units. The budget must also be approved by a majority of the school districts comprising the unit. Units may receive federal, state, school district, and other money.

“Joint schools” are joint activities of two or more school districts and are not counted as governments in Census Bureau statistics. 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.
Consortiums of school districts may be formed under the intergovernmental cooperation act to jointly provide programs and services to member districts. Formation requires the passage of ordinances and referendums. The governing board is set by the agreement.

School districts that do not provide special education services themselves may provide such jointly with other school districts. Such programs are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

Recreation, fair, or park boards may be created by school districts by the school district alone, or jointly with another government. These boards are classified as dependent agencies of the creating government or governments and are not counted as separate governments in Census Bureau statistics.

Municipal authorities, often called “school building authorities,” finance construction of school buildings.

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 after a public hearing. A board appointed by the establishing government or governments governs each authority. Municipal authorities may finance, own, lease, and operate and of various types of projects … [including] school buildings…An authority may fix and collect rentals, user fees, and other charges and may issue revenue bonds. Authorities organized under this law are known by a variety of names.

Neighborhood improvement districts that are created as municipal authorities are dependent agencies of the creating government.
Rhode Island
PUBLIC SCHOOL SYSTEMS

School District Governments
Only the regional school districts in Rhode Island are counted as governments in Census Bureau statistics. The selection of the school committee for each of 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
Rhode Island statutes provide for the following types of dependent public school systems:

Systems dependent on the state government:
• Central Falls School District.

Systems dependent on municipal governments:
• City school systems.

Systems dependent on town governments:
• Town school systems.

The Central Falls School District is governed by a board of trustees appointed by the state board of regents for elementary and secondary education from nominations made by the commissioner of elementary and secondary education. The board appoints a superintendent to manage and operate the school.

The city and town school systems in Rhode Island are not counted as separate governments in Census Bureau statistics, but are classified as dependent agencies of the city and town governments. While these school systems are administered by elected boards called “school committees,” their fiscal requirements are determined and met by the sponsoring cities or towns.

Other Educational Activities
Collaborative programs are created by special acts of the legislature to provide special education and other services to member school systems. They are governed by boards composed of representatives derived from the participating school systems. Activities associated with these programs are classified as dependent activities of the administering school systems and are not counted as separate governments in Census Bureau statistics.

Regional vocational schools are established by the state. These schools are governed by boards of trustees appointed by the state board of regents for elementary and secondary education. These schools are counted as state dependent agencies and are not counted as separate governments in Census Bureau statistics.
School District Governments
The following types of school districts in South Carolina are counted as separate governments in Census Bureau statistics:

- County-wide school districts.
- Independent school districts.

Each school district, whether countywide or independent, is authorized by special legislation. The independent school districts may exist within a single county or may serve parts of multiple counties. Each school district is governed by a school board of directors, whose members are usually elected but may be appointed or a combination. School districts may levy ad valorem taxes; however, some districts must obtain approval by the county council, legislative delegation, county board of education, or voters for tax rates or budgets. School districts may issue general obligation bonds, with voter approval, to finance construction.

Dependent Public School Systems
There are no dependent school systems in South Carolina.

Other Educational Activities
The career and technology schools, sometimes called “career and technology centers,” are formed by agreement between participating school districts. Ex officio members of the boards of the participating school districts compose the governing board for each career and technology school although special legislation has provided for other methods of governance in some counties. Funding is provided by the participating school districts. The schools are classified as joint educational service agencies. They are not counted as separate governments in Census Bureau statistics.
South Dakota
PUBLIC SCHOOL SYSTEMS

School District Governments
All school districts in South Dakota are counted as separate governments. South Dakota school districts operate at least a 13-year school program. A locally elected school board governs each district. School districts may levy excess taxes and may issue bonds. South Dakota school districts may also operate vocational schools.

Dependent Public School Systems
South Dakota has no dependent public school systems.

Other Educational Activities
Cooperative educational service units to encourage cooperation and sharing of resources between school districts are created by agreement between two or more school districts. Each participating school district appoints at least one member to the governing board. 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 in Census Bureau statistics.

School districts may operate postsecondary technical institutes with the approval of the state legislature. These institutes may be distinct legal entities separate from the establishing school district or districts.

Two or more school districts may establish a multidistrict career and technical academy with state approval. A referendum is required if so petitioned by the voters. These entities, also known as multidistrict centers, are governed by a center board consisting of members of the participating school boards. These boards have the same powers and duties as school boards but may not levy taxes or issue bonds. These entities are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.
Tennessee
PUBLIC SCHOOL SYSTEMS

School District Governments
Only the “special” school districts in Tennessee are counted as governments. These districts were
established by the general assembly prior to April 30, 1982, by separate acts, but with substantively
uniform provisions for each district. The method of selection of the school board and the maximum rate
of taxation for each of these districts are set by the authorizing legislation.

Dependent Public School Systems
Tennessee statutes authorize the following types of dependent public school systems:

Systems dependent on state government:
• Achievement School District.

Systems dependent on county governments:
• County school systems.

Systems dependent on municipal governments:
• Municipal school systems.

School systems composed of multiple counties are authorized, but none exist as of June 30, 2017.

The Achievement School District was created by the state legislature within the department of
education to provide oversight for “priority” schools. The state commissioner of education oversees the
district. Funding is derived from state, local, and federal sources.

Each of the county school systems is administered by an elected county board of education. The fiscal
requirements of the county school systems are provided by the county legislative body.

Provisions governing the city school systems are specified in the city charters. City school systems are
governed by elected boards of education. The fiscal requirements of the city school systems are
provided by the city governing body.

Other Educational Activities
City and county boards of education and special school districts may create educational cooperatives for
the provision of joint services. These entities are governed as specified in the creating agreement.
Funding comes from member school systems, and federal and state grants. They are classified as joint
activities of the participating school districts and are not counted as separate governments in U.S.
Census Bureau statistics on governments.
School District Governments
The following types of school districts in Texas are counted as separate governments in Census Bureau statistics:

- Independent school districts.
- Common school districts.
- Independent school district junior college districts.
- Union, county, or joint county junior college districts.

Independent school districts are governed by elected boards of trustees. The districts may levy local school taxes and issue bonds.

In 1995, authorizing legislation for common school districts, municipal school districts, rural high school districts, industrial training school districts, and rehabilitation districts for the handicapped was repealed. No new districts may be formed, however, existing districts are allowed to continue under the former laws.

Independent school district junior college districts may be established upon voter petition to an independent school district, state approval, and ratifying referendum. The school district may create a separate board. These colleges may levy maintenance and bond taxes and issue bonds. The voters must approve the power to levy ad valorem taxes. These districts are commonly known as community college districts. A junior college district administered directly by an independent school district is not counted as a separate government in Census Bureau statistics, but is classified as an activity of the school district.

Union junior college districts may be established by two or more contiguous independent school districts or common school districts. A county junior college district may be established by any county meeting requirements for population and taxable property valuation. A joint-county junior college district may be established by two or more contiguous counties meeting the same criteria. For all districts, establishment requires voter petition, state approval, and ratifying referendum. Each district is governed by an elected board of trustees. Upon voter approval, the districts may levy ad valorem taxes and issue bonds payable from ad valorem taxes or fees. These districts are commonly known as community college districts.

Dependent Public School Systems
Charter schools in Texas run by public entities are classified as dependent school systems. The following systems were active for the 2017 Census of Governments;

Systems dependent on municipal governments:
- Westlake Academy.

Systems dependent on the state government:
- University of Houston Charter School.

Other charter schools in Texas are classified as private entities and are out of scope for Census Bureau statistics on governments.
Other Educational Activities
Regional education service centers, which provide various educational and support services to school districts, are created according to guidelines set by the commissioner of education. A seven-member board appointed in a manner determined by the commissioner governs each center. These centers are not counted as separate governments in Census Bureau statistics.

Higher education facilities authorities, which finance student loans and construction of higher education facilities, are considered Subordinate Agencies and Areas.
Utah
PUBLIC SCHOOL SYSTEMS

School District Governments
All school districts in Utah are independent districts and all offer both elementary and high school education. In general, school districts using the former designation of “city school districts” serve the corporate area of municipalities and districts using the former designation of “county school districts” serve a county area. Some county areas have more than one school district. The Park City School District is an exception and serves an area larger than the incorporated area of Park City.

An elected board of education governs each school district. School districts may levy ad valorem taxes and, subject to a referendum, issue bonds.

Dependent Public School Systems
Utah has no dependent public school systems.

Other Educational Activities
Four regional service centers are authorized by administrative rules to service small and rural districts, and serve school districts in cooperative projects such as purchasing, media services, in-service, and special education. They are classified as dependent activities of member school districts and are not counted as separate governments in Census Bureau statistics.
Vermont
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Vermont are counted as separate in Census Bureau statistics:

• Town school districts.
• Incorporated school districts.
• Interstate school districts.
• Union school districts.
• Unified union school districts.
• Joint contract or consolidated districts.
• Regional technical center school districts.

Town school districts are governed by boards of directors elected at the school district meeting where school fiscal needs are determined. Similar provisions also apply to interstate school districts.

Incorporated school districts are created by special acts of the legislature, but with substantially uniform provisions. Officers of each district are elected as a prudential committee at the annual district meeting at which school tax levies are voted.

School districts may create interstate school districts with districts in New Hampshire or New York. These districts may be established by an article of agreement compact and after the approval of the participating states’ boards of education, member school districts, and the U.S. Congress. These districts operate under similar provisions as town school districts.

Union school districts are established by vote of the two or more school districts participating in the union and with approval of the state board of education. Their boards are chosen by and from the participating districts. Fiscal requirements for a union school district are apportioned among the participating school districts, budgets must be put before voters. A union school district is called a unified union school district if it provides for the education of resident prekindergarten through grade 12 students, whether by operating a school or paying tuition for all grades.

Joint contract or consolidated districts may be formed by two or more towns or incorporated school districts. Each district is governed by members selected from and by the participating school districts. The districts have the same fiscal powers as the participating school districts.

Regional technical center school districts provide secondary technical education. The districts are created with state approval and voter referendum within the participating city, town, incorporated, or unified union school districts. Each district is governed by a board consisting of elected and appointed officials. The districts may establish tuition and, with voter approval, issue bonds.

School districts may directly operate regional technical centers. These centers are not counted as separate governments in Census Bureau statistics.

Comprehensive high schools are public schools, other than technical centers, that provide secondary technical education. These are counted as part of the operating school district and are not counted as a separate government in Census Bureau statistics.

Dependent Public School Systems
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 school districts. They are classified as joint educational service agencies of these districts for Census Bureau purposes and are not counted as separate governments in Census Bureau statistics.

Schools in unorganized towns and gores are operated by officers representing the state government and are not counted as separate governments in Census Bureau statistics.
Virginia
PUBLIC SCHOOL SYSTEMS

School District Governments
The Eastern Virginia Medical College is the only school district government in Virginia. This college was established by special act. A board of 17 visitors governs the college, including 6 members appointed by the Eastern Virginia Medical College Foundation; 2 appointed by the Senate Committee on Rules; 3 appointed by the Speaker of the House of Delegates; 2 appointed by the governor; 1 appointed on a rotating basis by the cities of Chesapeake, Hampton, Newport News, Portsmouth, and Suffolk; 1 appointed by the City of Virginia Beach; and 2 appointed by the City of Norfolk. The authority may fix and collect tuition, fees and rents; receive grants and state appropriations; and issue revenue bonds.

Dependent Public School Systems
Virginia statutes provide for the following types of dependent public school systems:

Systems dependent on county governments:
• County school systems.

Systems dependent on municipal governments:
• 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 in Census Bureau statistics. County or municipal public school systems receive county or municipal appropriations and state and federal funds. The county and municipal governing bodies set the budgets for their public school systems.

Generally, each county and city in Virginia constitutes a “school division” for the operation of public schools. Each school division is counted as a separate dependent public school system in Census Bureau statistics. 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, after a public hearing. In addition, two or more school boards may establish joint or regional schools with the consent of the state board of education.

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 Town of Clifton Forge. Rockbridge County and the City of Lexington jointly operate one high school; the rest of the schools in those two divisions are operated by their respective school boards.

Generally, city school boards are appointed by the city council. County school boards are usually appointed by the school board selection commission, which, in turn, is appointed by the circuit court. Upon voter approval, however, a county school board may be appointed by the county governing body. Voters may petition the county circuit court for a referendum to change the manner of selecting the school board, including to elect members to the school board.

In public school systems serving less than one county or city or part or all of more than one county or city, the school board members are appointed by the governing body of the counties or cities they represent. The number of school board members is determined by the governing body of the county or city if the school division consists of less than one county or city, or by agreement of the governing
bodies of the counties and cities in a school division consisting of part or all of more than one county or city.

Virginia law also recognizes separate town school districts that existed on July 1, 1978, except if the town converts to an independent city, the town will also become a school division. Town school districts are classified in Census Bureau statistics on governments as dependent agencies of the town governments (because the town council appoints members of the school board and provides for the system fiscal requirements) and are not counted as separate governments.

Each county and some city school divisions are divided into “districts” from which members of the respective school boards are appointed. These districts exist only for representational purposes.

**Other Educational Activities**

School boards may enter into agreements with other school boards to provide special and vocational education services or programs under contract or to operate joint programs or schools. These programs are not counted as separate governments in Census Bureau statistics. In cases where two or more school boards provide these programs jointly, these programs or schools are classified as joint educational service agencies of the participating county, city, or town school systems.

Academic year Governor’s Schools are created by an agreement between two or more local school systems to provide gifted and talented programs. The schools are typically managed by a regional governing board of representatives from the participating school boards. These schools are classified as joint educational service agencies of the participating county, city, or town school systems in Census Bureau statistics.

Regional alternative education programs may be created by agreement of two or more school divisions with approval of the General Assembly. These programs provide education options for students who have a pending violation of school board policy, have been expelled or suspended for a long-term basis, or are returning from a juvenile correctional center. These programs are not counted as separate school district governments in Census Bureau statistics on governments.
Washington
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Washington are counted as separate governments in Census Bureau statistics:
- First-class school districts—2,000 or more pupils.
- Second-class school districts—fewer than 2,000 pupils.
- Towns—Fewer than 1,500 inhabitants.

A school district may include territory in more than one county. Such districts are called joint (intercounty) school districts. Also, school districts are divided into high school and non-high school districts. An elected board of directors administers each school district. A school district may levy a special tax for maintenance and operation, may levy property taxes, or may issue bonds for capital construction, after voter approval.

Dependent Public School Systems
Washington has no dependent public school systems.

Other Educational Activities
Educational services districts consists of one or more counties or portions of counties. They provide regional administration of local school districts. These districts are classified for Census Bureau reporting as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics on governments.

The community colleges and technical colleges in Washington are classified as state institutions and are not counted as separate governments in Census Bureau statistics. A board of trustees appointed by the governor governs each college.

Skills centers are regional secondary schools providing technical education. Each center is governed by an administrative council consisting of the superintendents of the participating school districts. The centers are state funded. These districts are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.
West Virginia
PUBLIC SCHOOL SYSTEMS

School District Governments
Each county in West Virginia constitutes a school district. The county school districts 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
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 and other services. The governing board of each agency is selected in accordance with state board of education regulations. These agencies may receive county contributions, federal funds, gifts, and grants. Multicounty regional educational service agencies are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.
Wisconsin
PUBLIC SCHOOL SYSTEMS

School District Governments
The following types of school districts in Wisconsin are counted as separate governments in Census Bureau statistics:
- Common school districts.
- Unified school districts.
- Union high school districts.
- First class city school districts.
- Technical college districts.

School districts in first-class cities were 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 taxes to be levied for common and union high school districts are determined at the annual district meeting. School boards may create recreation boards, which are dependent agencies of the creating school board.

The technical college districts are administered by boards selected by the governing bodies of the participating school districts or by the chairs of the county boards of supervisors of participating counties. The districts may levy property taxes and issue bonds. Sixteen such districts encompass the entire state.

Dependent Public School Systems
Wisconsin statutes provide for a dependent public school system.

Systems dependent on county governments:
- County handicapped children’s education boards.

These boards are established and appointed by the county board of supervisors. The boards receive the proceeds of county tax levies. These boards are classified as dependent agencies of county governments and are not counted as separate governments for Census Bureau statistics.

Other Educational Activities
Cooperative educational service agencies act primarily as intermediaries between the state and the local school districts. Services are furnished to school districts within their boundaries on a contractual basis. A board of control, chosen by and from the participating school district boards, governs each agency. Cooperative educational service agencies are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.
Wyoming
PUBLIC SCHOOL SYSTEMS

School District Governments
Three types of school districts are authorized in Wyoming:
- Elementary school districts.
- Unified school districts.
- Community College districts.

Fremont County is the only county with elementary school districts, which operate 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; charge and collect fees and tuition; issue revenue bonds; and, with voter approval, issue general obligation bonds.

Dependent Public School Systems
Wyoming has no dependent public school systems.

Other Educational Activities
Boards of cooperative services may be established to provide educational services, including but not limited to, postsecondary education, vocational-technical education, adult education, or services for children with disabilities. The boards are created by agreement between any combination of two or more school districts and community college districts. The board members are appointed by the boards of trustees of the participating school and community college districts. The activities of the boards of cooperative services are financed by ad valorem taxes levied by the participating school and community college districts. Boards of cooperative services are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.