

## **CALIFORNIA**

California ranks 4th among the states in number of local governments, with 4,344 as of October 2007.

### **COUNTY GOVERNMENTS (57)**

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

### **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (478)**

#### **Municipal Governments (478)**

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

#### **Township Governments (0)**

California has no township governments.

### **PUBLIC SCHOOL SYSTEMS (1,102)**

#### **School District Governments (1,044)**

California school districts may be organized as elementary districts, high school districts, unified school districts combining elementary and high school grades, or community college districts. The following types of school districts in California are counted as separate governments for census purposes:

#### **Elementary school districts:**

In addition to elementary districts formed under general guidelines for district organization, the following types of elementary districts may be formed:

City district – a school district lying wholly or partly within a city and a county plus any adjacent territory annexed for school purposes.

Union district – a district formed by joining two or more elementary districts within the same county.

Joint union district – a district formed by joining two or more elementary districts located in different counties.

#### **High school districts:**

The following types of high school districts may be formed:

Union district – a high school district having two or more component elementary districts and located within a single county.

Joint union district – a union high school district having territory in more than one county.

County district – a union high school district having boundaries that coincide with those of a county.

City district – a school district lying wholly or partly within a city and a county plus any adjacent territory annexed for school purposes.

**Unified school district** – a district, frequently urban, providing 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. Legislative policy is that all of the territory of the state shall be included within a community college district, with some exceptions.

A county committee on school district organization exists in each county, with the exception of a county that is a city and county and counties in which all territory of the county is included in a single unified school district. In those counties without a county committee on school district organization, the board of education exercises authority over issues of school district boundaries and school district trustee districts. District organization changes including altering boundaries, dividing districts, and combining districts are presented as proposed changes at public hearing within the affected districts, are submitted to the state board of education for public hearing and approval, and are submitted to the electorate for final approval at a referendum.

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

California school districts and community college districts are usually governed by elected boards of education or trustees. The districts serving charter cities may have appointed boards if the charter so specifies.

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

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.<sup>1</sup>

### **Dependent Public School Systems (58)**

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

Systems dependent on county governments (57):

County special service schools

Systems dependent on municipal governments (1):

San Francisco city/county special schools

Many California counties operate special service schools to provide education for handicapped, mentally retarded, and other persons with special needs. These schools are administered by the county superintendent. The schools are not counted as separate governments. As of June 2007, all California counties and the city of San Francisco were operating such services.

### **Other Educational Activities**

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

County boards of education and county superintendents of schools are authorized to enter joint exercise of powers agreements to exercise jointly any power common to them (see discussion of "Joint Exercise of Powers Agreements" under Special Districts). Under existing agreements, jointly provided services include transportation services, school support services, school legal counsel, food service, school finance, and a utilities cooperative.

### **SPECIAL DISTRICT GOVERNMENTS (2,765)<sup>2</sup>**

California statutes authorize the creation of a wide variety of special districts or authorities that are counted as governments. These are discussed in detail below. It should be noted that many of the classes listed below have the same name and functions as classes that are listed under "Subordinate Agencies and Areas," below. For these classes, the enabling legislation provides for alternative methods of governing the districts. Where these districts

have separate governing bodies, they are counted as governments; when they are governed by county or municipal officials in an ex officio capacity, they are not counted as separate governments.

Those special district governments in California that levy taxes are subject to constitutional tax limitations on ad valorem taxes. Taxes levied to pay bonds issued before July 1, 1978 and taxes levied to pay bonds for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds of the votes cast by the voters voting on the proposition are not subject to the constitutional limit of one percent of the full cash value of real property.

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

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

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

Agencies resulting from a "joint exercise of powers" agreement between a government and a dependent component agency of that government, for census purposes, are classified as a dependent agency of the government. In California, councils of government are formed under "joint exercise of

powers" agreements and are classified as special district governments.

### **Air Pollution Control Districts**

Regional air pollution control districts are authorized by general law. These districts are established by resolution of the boards of supervisors of two or more counties acting on their own motion or on petition of voters and after public hearing. Each district is governed by an appointed regional board composed of members as jointly determined by counties and cities within the district but including one or more members who are county supervisors and one or more members who are mayors or city council members or both. The regional board may determine the amount of ad valorem taxes to be levied for district purposes, accept loans from the county, and incur indebtedness.

The Antelope Valley Air Quality Management District, the Bay Area Air Quality Management District, the Mojave Desert Air Quality Management District, the Sacramento Metropolitan Air Quality Management District, and the South Coast Air Quality Management District were established by special acts but operate under provisions similar to those above.

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

### **Airport Districts**

Airport districts authorized under general law may be created by resolution of the county board of supervisors in each of one or more counties desiring to form a district after public hearing and subject to approval by the local agency formation commission (LAFCo) and local referendum. An elected board of directors governs each district. The district may levy taxes, fix charges, and issue bonds with voter approval. The Monterey Peninsula Airport District, which was established by a

special act, operates under similar provisions.

### **Community Services Districts**

Districts which may provide any of 31 services including animal control, airport, broadband service, cemetery, community facility, emergency medical, electric power, fire protection and rescue, flood protection, garbage collection and disposal, graffiti abatement, street and highway, hydroelectric power, library, parks and recreation, pest and weed control and abatement, police protection, security, sewer, snow removal, street lighting and landscaping, television translator, transportation, underground utility and communication lines, vector control and abatement, and water services and any specially authorized services or any combination thereof are authorized under general law. Districts may be proposed either by petition of residents or following public hearing by adoption of a resolution of application by the legislative body of any county, city, or special district that contains any territory of the proposed district and are created subject to approval of the local agency formation commission (LAFCo) and referendum. An elected board of directors governs each district. The districts may levy taxes, issue bonds with voter approval, fix rates and charges, and accept contributions.

Districts governed by the county board of supervisors are subordinate to the respective county government. Legislation effective in 2006 provides circumstances for transition to an elected board of directors. See "Subordinate Agencies and Areas," below.

### **County Service Authorities for Freeway Emergencies**

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

The Metropolitan Transportation Commission and the Sacramento Area Council of Governments are authorized by statute to function as the service authority for freeway emergencies in counties within their service areas. In other counties, the county transportation commission or the council of governments may be designated as the service authority for freeway emergencies. See "Subordinate Agencies and Areas," below.

### **Drainage Districts**

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

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

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

Under the 1903 law, drainage districts are established by the county supervisors after referendum. A board of elected directors governs each district. The districts may levy taxes and special assessments, fix tolls and charges, and may issue bonds with voter approval. The Colusa Basin Drainage District was established by special act with similar provisions.

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

County drainage districts, under current law, are established by the county supervisors upon petition and following public hearing subject to local agency formation commission (LAFCo) approval and referendum in contested districts. A board of directors is chosen from the governing bodies of the county and the cities in the district. County drainage districts have powers similar to those of drainage districts under the 1885 and 1903 laws.

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

Drainage improvement districts under the 1919 law and storm drainage maintenance districts are not counted as separate governments. Drainage districts without a city or cities or any part thereof within the district boundaries are governed by the county board of supervisors. See "Subordinate Agencies and Areas," below.

### **Fire Districts**

Fire protection districts authorized under a 1987 law are established by resolution of the county board of supervisors following either a resolution of application by the legislative body of any county or city or on petition of voters subject to approval by the local agency formation commission (LAFCo) and the voters at referendum. The law provides for districts having any territory, incorporated or unincorporated, in one or more counties to provide fire protection, ambulance, emergency medical services, hazardous material response, and rescue services. A board of directors, either elected or appointed by the county supervisors, governs each district. Governance of a district may be changed from one method of selection to another subject to referendum. The board may levy taxes and issue bonds subject to voter approval.

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

operate under their provisions or may reorganize under the 1987 law. Districts governed by the county board of supervisors or by a city council are classified as adjunct activities of the respective government. See "Subordinate Agencies and Areas," below.

### **Flood Control and Water Conservation Districts**<sup>3,4,5,7</sup>

California general legislation provides that the following types of districts to provide flood control facilities may be established by county boards of supervisors on petition of landowners after public hearing and subject to approval by the local agency formation commission and referendum:

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

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

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

Protection districts formed under the 1880 law have elected boards of trustees. They may levy special assessments and property taxes. In addition, the following districts have been established by special acts to provide flood control facilities:

- American River Flood Control District
- Brannan-Andrus Levee Maintenance District
- City of Marysville Levee District
- Fresno Metropolitan Flood Control District
- Lassen-Modoc County Flood Control and Water Conservation District
- Levee District Number One of Sutter County

Lower San Joaquin Levee District  
Orestimba Creek Flood Control District<sup>6</sup>  
Sacramento Area Flood Control Agency  
Sacramento River West Side Levee  
District  
Yolo County Flood Control and Water  
Conservation District

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

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

### **Geologic Hazard Abatement Districts**

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

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

### **Groundwater Management Districts or Agencies**

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

### **Health Care Districts<sup>8</sup>**

Health care districts provide hospital and health care facilities. These districts are created by resolution of the board of county supervisors on petition of voters subject to referendum and approval by statewide and local health planning agencies and the local agency formation commission (LAFCo). An elected board of directors governs each district. Districts may establish rates, levy ad valorem taxes, and, upon voter approval, levy special assessments and statutorily approved special taxes and issue bonds.

### **Highway Districts**

California general law authorizes the following types of highway districts:

- Bridge and highway districts
- Separation of grade districts

Bridge and highway districts may be created upon application to the county board of supervisors to pass an ordinance of intention followed either by circulation among voters of petitions in support of the district or by a referendum. A board of directors appointed by the county supervisors governs each district. The districts may issue bonds on approval of the voters, levy taxes, and fix and collect tolls and charges. The Golden Gate Bridge, Highway and Transportation District was established under this law. It provides transit and ferry services in addition to operating the Golden Gate Bridge and its approaches.

Separation of grade districts provide overpasses, tunnels, and underpasses. These

districts are created by resolution of the county board of supervisors after hearing and referendum. A board of commissioners, appointed by the county board of supervisors or by the city councils in districts having no unincorporated area, governs each district. The districts may issue bonds upon voter approval and may levy taxes.

### **Housing Authorities**

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

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

### **Irrigation Districts**

Irrigation districts are created by the county board of supervisors on petition of landowners after hearing and subject to approval of the local agency formation commission (LAFCo) and referendum. In addition to delivery of irrigation water, the districts may provide domestic water services, sewerage, flood control, recreation in connection with dams and reservoirs, and electric power. An elected board of directors governs each district. The districts may levy taxes and special assessments, issue bonds with voter approval, and fix rates, fees, and tolls. In several instances, districts organized under this law have been renamed "water districts."

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

### **Library Districts and Library Districts in Unincorporated Towns and Villages**

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

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

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

### **Memorial Districts**

These districts provide and maintain memorial halls, buildings or meeting places for veterans or for the use of patriotic, fraternal, or benevolent associations of veterans or other groups. These districts are created by the board of county supervisors on petition of voters subject to approval by the local agency formation commission (LAFCo) and after referendum. An elected board of directors administers each district. The districts may issue bonds on approval of the voters and levy taxes.

### **Military Base Reuse Authorities**

The Fort Ord Reuse Authority was created by special act to convert the former Fort Ord military reservation to productive civilian use and to protect the environmental resources of the area. The 13-member board consists of appointees from participating cities and Monterey County. The authority may levy assessments and issue bonds and may accept

contributions from federal and state agencies and member governments.

The March Joint Powers Authority, created in September 1993, was created under a "Joint Exercise of Powers Agreement" by the cities of Perris, Moreno Valley, and Riverside and the county of Riverside for the use, reuse, and joint use of realigned March Air Force Base. The March Joint Powers Commission, created by the agreement, consists of two elected officials from each of the four jurisdictions. The March Joint Powers Authority is the umbrella organization for three additional responsibilities: redevelopment activities for the former base area and an industrial area adjacent to the base by the March Joint Powers Redevelopment Agency, land use authority transferred from the county of Riverside, and the March Inland Port Airport Authority which is responsible for the development and operation of the March Inland Port, a joint use aviation facility, owned and operated by the U.S. Air Force designated for air cargo operations.

Reuse authorities may be organized under general enabling legislation if two-thirds of the legislative bodies in counties and cities eligible for participation pass resolutions in favor of organizing the authority. A board of directors representing each participating county and city is appointed by the legislative bodies from their membership. Each reuse authority is to plan for, finance, and manage the transition of the military base from military to civilian use. The authority board may accept grants and loans; levy assessments, reassessments, special taxes, and development fees; and may issue bonds. Each authority shall dissolve when the board determines that 80 percent of the territory of the military base that is designated for development or reuse has been developed consistent with the plan or no later than 20 years after creation of the authority.

Authorities in which a single county or city governing body serves as the authority governing body ex officio; where authority activities have been organized under the redevelopment agency of the city or county; or organized as a joint powers authority

comprising a single county or city and a subordinate agency of the county or city are not counted as separate governments for census purposes. See "Subordinate Agencies and Areas," below.<sup>9</sup>

### **Municipal Improvement Districts (special acts)**

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

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

### **North Coast Railroad Authority**

This authority was created by a 1989 special act to provide rail passenger and freight service in the counties of Humboldt, Mendocino, Sonoma, and Trinity with possible expansion into Del Norte and Marin Counties. The authority was created for the purpose of ensuring continued operation of existing commercial railroads. A board of directors having two members appointed by each participating county, one member appointed by the cities served by the rail line, and one member of the Golden Gate Bridge, Highway and Transportation District serving ex officio governs the district. The authority is authorized to accept grants, gifts, fees or allocations from other entities and to issue revenue bonds.

### **Pest Control Districts**

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

Citrus pest control districts

Mosquito abatement or vector control districts  
Napa County winegrape pest and disease control districts  
Olive, stone and pome fruit pest control districts  
Pest abatement districts  
Table grape pest and disease control districts  
Winegrape pest and disease control districts

Each of these types of districts may be created by the county board of supervisors upon petition and after public hearing. Mosquito abatement or vector control districts may also be initiated by resolution of the board of county supervisors, require approval of the local agency formation commission (LAFCo), and if contested, require a referendum. A board of trustees appointed by the county supervisors governs each district. Mosquito abatement or vector control districts may include territory in incorporated cities with the governing bodies of the cities also appointing district trustees. Citrus pest control districts and stone and pome fruit pest control districts may levy special assessments and ad valorem taxes. Table grape pest and disease control districts may recommend assessments to the county supervisors. Mosquito abatement, pest abatement, and vector control districts may levy property taxes.

### **Police Protection Districts (in unincorporated towns)**

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

### **Port and Harbor Districts**

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

Harbor districts  
Port districts  
River port districts  
Small craft harbor districts  
Port infrastructure financing authorities

All of these districts, with the exception of the port infrastructure financing authorities, are established by county boards of supervisors on petition and after hearing and referendum. Harbor districts and small craft harbor districts are subject to local agency formation commission (LAFCo) review and approval prior to the referendum.

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

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

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

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

All port and harbor districts organized under the above provisions may levy property taxes,

fix charges, and issue bonds upon voter approval.

A port infrastructure financing authority may be formed by any two or more harbor agencies as a joint powers authority to provide improvements in support of the port. Authorities may issue bonds.

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

### **Public Cemetery Districts**

Public cemetery districts are established by the county board of supervisors on petition of landowners or upon resolution of the board of supervisors followed by public hearing and subject to approval by the local agency formation commission and referendum. A board of trustees, appointed by the county supervisors, governs each district. Districts may impose fees, levy taxes, impose a special tax, and with voter approval may issue general obligation bonds.

### **Reclamation Districts**

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

### **Recreation and Park Districts**

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

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

Recreation and park districts may be established either on petition of voters or on the initiative of city or county governing bodies following hearing and subject to approval by the local government formation commission and referendum. The district board of directors may be elected or may be appointed by the mayors and/or county supervisors. The districts may levy taxes and may issue bonds with voter approval.

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

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

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

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

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

In 1997 the Coachella Valley Mountains

Conservancy in Riverside County and the Santa Monica Mountains Conservancy in Ventura and Los Angeles counties were classified as special districts. Beginning in 2002, these entities are classified as dependent activities of the state of California.

### **Resort Improvement Districts**

Resort improvement districts provide fire protection, mosquito abatement, parking and other transportation facilities, police protection, recreation, refuse collection, sewerage, streets and street lighting, and water supply in unincorporated resort areas. These districts are established by the county board of supervisors on petition of landowners and after referendum. An elected board of directors governs each district. Districts may fix rates and charges, levy ad valorem taxes and special taxes, and may issue bonds with voter approval. A 1965 amendment prohibits the creation of new districts under this law, but those then in existence may continue to operate under its provisions.

### **Resource Conservation Districts**

Resource conservation districts provide soil and water conservation services. These districts are established by the board of county supervisors following either a petition by voters or resolution and public hearing of any county or city legislative body, approval of the local area formation commission (LAFCo), and referendum in instances where a petition was signed by fewer than 80 percent of registered voters or the creation was initiated by resolution. An elected or appointed board of directors governs each district. The districts may levy ad valorem taxes, collect special taxes with voter approval, accept gifts and grants, and charge fees for services. Similar provisions apply to the Tahoe, Suisun and Ventura County resource conservation districts, which were established by special acts.

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

governments.

### **Sacramento Ballpark Authority**

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

### **Sanitation and Sewer Districts**

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

- Garbage and refuse disposal districts
- Sanitary districts--1923 and 1891 laws
- County sanitation districts (in Los Angeles and Orange Counties only)

Garbage and refuse disposal districts were established by the county board of supervisors. A board of directors is appointed by the supervisors. The district may levy ad valorem taxes, fix and collect charges, and issue bonds upon voter approval. Since 1961, no new districts may be formed under this law, but those already in existence may continue to operate under its provisions.

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

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

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

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

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

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

Fairfield-Suisun Sewer District  
Tahoe-Truckee Sanitation Agency  
Vallejo Sanitation and Flood Control District

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

### **Transit Districts**

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

California and Nevada counties and cities in the district, private sector representatives and the directors of the state departments of transportation of California and Nevada.

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

### **Transportation Agencies**

Various agencies, created by special act, under general law, and as joint powers agencies, perform transportation planning and may also be authorized to implement and operate a variety of transportation projects, including public transit systems, with duties expanded or reorganized on an evolving basis.

Agencies exist under a variety of names including county transportation commissions and authorities, local transportation commissions and authorities, transportation agency joint powers authorities, transportation corridor agencies, councils of governments, and associations of governments.

Agencies designated as metropolitan planning organizations and regional transportation planning agencies are authorized to receive state and federal transportation planning funds and may receive grants and appropriations. Some agencies are authorized to levy and collect sales taxes, impose tolls and user fees, and to issue bonds. The Southern California Association of Governments is the regional transportation planning agency for a six-county area, five of which are county transportation commissions designated as regional transportation planning agencies. The Metropolitan Transportation Commission serves nine counties in the San Francisco Bay area. The Bay Area Toll Authority (BATA) and Service Authority for Freeways and Expressways (SAFE) are adjunct activities of the Metropolitan Transportation Commission.

Agencies governed by the county board of supervisors in an ex officio capacity are not counted as separate governments. See

“Subordinate Agencies and Areas,” below.

## Utility Districts

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

Municipal utility districts  
Public utility districts

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

## Water Supply and Water Conservation Districts

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

"California" water districts (irrigation; domestic, industrial, and municipal water supply; also hydroelectric power generation and distribution)

County water authorities--1943 law (irrigation and domestic water supply)

County water districts (irrigation and domestic water supply; also sewerage, hydroelectric power generation and transmission, fire protection, and recreation)

County waterworks districts (irrigation; domestic, industrial, and fire protection water supply; also sewerage for water recycling; desalinization; and recreation)

Metropolitan water districts (water supply and electric power)

Municipal water districts (domestic water supply; also sewerage; electric power including hydro, wind, and solar; fire protection; and solid waste collection and disposal)

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

Water conservation districts--1931 law (irrigation, water conservation, and water supply, also hydroelectric generation, recreation, and sewerage)

Water replenishment districts (replenishment of underground water)

Water storage districts (water storage and distribution, irrigation, also electric power)

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

In addition, a number of districts were created by special acts to provide water for domestic use, irrigation, or wastewater management; some of these districts also may provide sewerage, electric power, and flood control facilities. Most of these agencies have elected

boards. Exceptions are the Orange County and Santa Clara Valley Water Districts, which have some appointed members on their boards, the Bay Area Water Supply and Conservation Agency whose members are appointed by the participating political subdivisions, and the Yuba-Bear River Basin Authority, which has directors appointed by the participating counties. All districts may fix charges, levy property taxes, and issue bonds on voter approval. Some of these agencies have been subdivided into "zones" for purposes of financing improvements. Such zones are classified as dependent activities of the parent agency and are not counted as separate governments. The Yuba-Bear River Basin Authority was not reported in operation as of 2007.

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

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in California that have certain characteristics of governmental units but which are classified in census statistics as subordinate agencies of the state or of local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (See "Public School Systems," above, regarding educational agencies of this nature). Many of the classes listed below have the same name and functions as classes that are listed under the "Special District Governments" category above. For these classes, the enabling legislation provides for alternative methods of governing the districts. Where these districts have separate governing bodies, they are counted as special district governments; when they are governed by county or municipal officials in an ex officio capacity, they are classified for census purposes as subordinate agencies of the government they serve, and are not counted as separate governments. Among the subordinate agencies and areas listed below, some represent "special taxing

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

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

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

**California Housing Finance Agency (state).** This agency was established to assist housing development for low and moderate income individuals and families. It is composed of the state treasurer, the secretary of the business, transportation and housing agency, the director of housing and community development plus members appointed by the Governor, the speaker of the assembly and the senate rules committee. The agency may make loans to developers and to mortgage lenders and may issue revenue bonds.

**California Infrastructure and Economic Development Bank (state).** This entity,

created by legislation in 1994 within the business, transportation and housing agency, is a general purpose financing authority for the state of California. The board of directors is comprised of the state director of finance; the state treasurer; the secretary of business, transportation, and housing; the secretary of state and consumer services agency plus one member appointed by the Governor. The bank may issue revenue bonds, provide financing to public agencies and electrical corporations, provide credit enhancements, acquire or lease facilities, and leverage state and federal funds.

### **California Pollution Control Financing**

**Authority (state).** This authority was established by act of the legislature to finance, to construct, and to lease or sell pollution control and resource recovery facilities. The authority board consists of the director of finance, the state controller and the state treasurer, who serve in an ex officio capacity. The authority may fix rates, rents, fees and charges and may issue revenue bonds.

### **California School Finance Authority (state).**

This authority was established by 1985 legislation to finance the construction of school buildings. The authority board consists of the state treasurer, the director of the state department of finance, and the state superintendent of public instruction, who serve in an ex officio capacity. The authority may lend money, fix rentals and other charges, and issue revenue bonds.

### **California Transportation Commission**

**(state).** This commission is the successor agency to the California Toll Bridge Authority. In addition to formulating statewide transportation plans, it also directs the Department of Transportation in the operation of state toll highway crossings and is authorized to finance the establishment of ferry systems. The 13-member commission consists of nine members appointed by the governor with the remaining members appointed by the speaker of the assembly and the senate committee on rules. It may issue revenue bonds and may fix tolls and charges.

### **Community facilities districts (local**

**agency).** Districts may be formed by any city, county, special district, school district, or joint powers authority, following resolution of the governing body and public hearing and subject to referendum approving both the levy of a special tax and a proposition to establish or change the allowable expenditure from tax proceeds. Districts are formed to issue debt for the purpose of providing services in addition to those previously provided by the district or to finance the purchase, construction, expansion or rehabilitation of public facilities.

Under the Community Facilities Law of 1911, community facilities districts may be established by resolution of the governing body of one or more cities following public hearing. Districts may acquire or construct improvements for the collection, treatment, and disposal of sewage or industrial waste; improvements for surface or storm water drainage or for flood control; and improvements for waterworks, water systems, or water distribution. Cities in Stanislaus County may also establish districts to acquire, construct, and operate community center facilities including an exhibition building, auditorium, stadium, or sports arena and associated facilities. Districts are governed by the governing body of the initiating city and may, with voter approval, issue bonds in the name of the city and levy ad valorem taxes.

### **Community redevelopment agencies**

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

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

**Local agency formation commissions (county).** Reorganized under state legislation in 2000, a commission exists in each county, including the city and county of San Francisco, for the purpose of encouraging the orderly formation of local governmental agencies, preserving agricultural land resources, and discouraging urban sprawl. Commissions are composed of members appointed by the board of supervisors and by city councils within the county and may include members representing special districts and a member selected by the appointed members to represent the general public. Funding is provided by the county, municipal, and special district governments.

LAFCOs have the authority to regulate proposed boundary changes of existing municipalities and special districts, the creation of new municipalities and districts, and the delivery of services outside of municipal or special district boundaries.

**Nonprofit public benefit corporations (county, municipal, or other).** Nonprofit public benefit corporations to provide public facilities or services may be established by filing articles of incorporation with the secretary of state. A board of directors, composed as specified in the articles of incorporation, governs each corporation. The corporation may fix fees and other service charges and may issue revenue bonds. Nonprofit public benefit corporations are not counted as separate governments. They are classified as dependent agencies of the county, municipal,

school district or special district government they serve if they file reports with the state controller and meet one or more of the following statutory requirements:

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

Other examples include:

### **State**

Agricultural product marketing commissions  
Baldwin Hills Conservancy  
California Alternative Energy and Advanced Transportation Financing Authority  
California Bay-Delta Authority  
California Children and Families Commission  
California Consumer Power and Conservation Financing Authority  
California Earthquake Authority  
California High-Speed Rail Authority  
California Housing Partnership Corporation  
California Passenger Rail Financing Commission  
California State University and Colleges Headquarters Building Authority  
California Statewide Communities Development Authority  
California Tahoe Conservancy  
California Urban Waterfront Area Restoration Financing Authority  
Channel Islands Site Authority  
Coachella Valley Mountains Conservancy  
Emergency Medical Services Authority  
Golden State Tobacco Securitization Corporation  
Sacramento and San Joaquin Drainage District  
San Diego River Conservancy  
San Francisco Bay Area Water Transit Authority  
San Gabriel and Lower Los Angeles River and Mountains Conservancy  
San Joaquin River Conservancy

San Joaquin Valley Quality Cotton District  
(formerly One Variety Cotton District)  
Santa Monica Mountains Conservancy  
Sierra Nevada Conservancy  
State Assistance Fund for Enterprise, Business  
and Industrial Development Corporation  
State Coastal Conservancy

## County<sup>10</sup>

\*Acquisition and improvement districts (county)  
Air pollution control districts (single-county)  
\*Boulevard districts  
Children and families commissions (county)  
Community energy authorities (county)  
\*Community rehabilitation districts (county)  
Community services districts (governed by  
board of supervisors)  
Cotton pest abatement districts  
\*County drainage districts with ex officio  
boards  
\*County maintenance districts  
County regional justice facilities planning  
agencies  
\*County sanitation districts (except in Los  
Angeles and Orange Counties)  
\*County service areas  
County service authorities for freeway  
emergencies (if governed by county dependent  
transportation commission)  
\*County waterworks districts with ex officio  
boards  
\*Drainage improvement districts--1919 law  
El Dorado County Toll Tunnel Authority  
Fire protection districts with ex officio boards  
(single county)  
Flood control maintenance areas  
\*Garbage disposal districts  
Geologic hazard abatement districts with ex  
officio boards (county)  
\*Harbor improvement districts  
\*Highway lighting districts  
Housing authorities with ex officio boards  
Industrial development authorities  
\*Infrastructure financing districts (county)  
\*Infrastructure financing districts in the Border  
Development Zone (county)  
\*Integrated financing districts (county)  
Joint county road camp districts  
Landscaping and lighting assessment districts  
Local housing finance agencies  
Local improvement districts - resource

conservation or irrigation  
Military base reuse authorities (county)  
Municipal advisory councils  
\*Open space maintenance districts (county)  
\*Parking and business improvement areas  
(county)  
Parking authorities--1949 law  
Permanent road divisions  
\*Property and business improvement districts –  
1994 law  
\*Protection districts--1895 law  
\*Recreation and park districts with ex officio  
boards  
Regional planning districts (joint county)  
\*Resort improvement districts with ex officio  
boards  
\*Road districts  
\*Road improvement districts  
\*Road maintenance districts  
Sanitary improvement districts  
Santa Barbara County Special Health Care  
Authority  
Sewer districts--1939 law (county)  
\*Sewer maintenance districts  
\*Storm drainage districts in Contra Costa  
County  
\*Storm drain maintenance districts--1937 law  
Storm drain maintenance districts--1939 law  
\*Street lighting districts--1919 law  
Unified air pollution control districts  
Vehicle abatement authorities  
\*Vehicle parking districts--1943 law (county)  
Water authorities (county)

## Municipal<sup>11</sup>

\*Acquisition and improvement districts (city)  
Community energy authorities (municipal)  
\*Community rehabilitation districts (municipal)  
Estero Municipal Improvement District  
Fire protection districts with ex officio boards  
(single city)  
Flood control maintenance areas (city)  
Geologic hazard abatement districts with ex  
officio boards (municipal)  
Highway interchange districts (municipal)  
Housing authorities with ex officio boards (city)  
Industrial development authorities (city)  
\*Infrastructure financing districts (city)  
\*Infrastructure financing districts in the Border  
Development Zone (city)  
\*Integrated financing districts (municipal)

Landscaping and lighting assessment districts  
 Local housing finance authorities (city)  
 Military base reuse authorities  
 Mountain View Shoreline Regional Park District  
 Municipal building commissions  
 Municipal lighting maintenance districts--1927 law  
 \*Municipal maintenance districts  
 Municipal park improvement districts  
 Municipal water districts--1935 law  
 Open space maintenance districts (city)  
 \*Parking and business improvement areas (city)  
 Parking authorities--1949 law (city)  
 Parking districts--1951 law  
 Recreation and park districts with ex officio boards (city)  
 San Francisco Municipal Railway  
 San Francisco Port Commission  
 Sewer districts--1939 law (city)  
 Small craft harbor districts (single city)  
 \*Special Municipal Tax Districts  
 \*Street lighting districts--1919 law  
 Vehicle parking districts--1943 law (city)

## Other

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

- Bay Area Toll Authority (Metropolitan Transportation Commission)
- Improvement districts within community services, irrigation, resources conservation, sanitary, and water conservation districts
- Integrated financing districts  
Service authorities for freeway emergencies operated by transportation commissions or councils of government
- Sewage disposal districts within municipal utility districts
- Special service districts within transit or utility districts

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

1. The library district formerly named the Santa Paula Union High School Public Library District

became independent of the Santa Paula Union High School District in January 1996 and is now governed by a separate board of trustees. The district was renamed as the Blanchard/Santa Paula Library District and is also known as the Blanchard Community Library.

2. Special acts created two county traffic authorities with similar provisions applicable to each: the Santa Clara County Traffic Authority in 1984 and the Tuolumne County Traffic Authority in 1986. Legislation for the Santa Clara County Traffic Authority was repealed effective April 17, 1997. Legislation creating the Tuolumne County Traffic Authority remains in effect; however, by statute the authority is governed by the Tuolumne County and Cities Planning Council.

3. The Contra Costa County Flood Control and Water Conservation District previously listed as an independent special district is governed by the Contra Costa County Board of Supervisors. The district is an adjunct of the county government.

4. The Lake County Flood Control and Water Conservation District, more recently named the Lake County Watershed Protection District, is governed by the Lake County Board of Supervisors. As such it has been reclassified as an adjunct activity of Lake County.

5. The Napa County Flood Control and Water Conservation District is governed by the Napa County Board of Supervisors. As such it has been reclassified as an adjunct activity of Napa County.

6. The Orestimba Creek Flood Control District, previously listed as the Stanislaus County Flood Control District, was authorized by the Stanislaus County Flood Control Enabling Act in 1984.

7. The San Benito County Water District, formed in 1953 by the San Benito County Conservation and Flood Control Act and listed under "Flood Control and Water Conservation Districts", functions as a water supply district, transferring water from reservoirs in Northern California to Merced County, principally for

agricultural use.

8. Health care districts previously were called hospital districts.

9. The Treasure Island Development Authority is an adjunct of the city of San Francisco.

10. Legislation authorizing crossing guard

maintenance districts previously listed as adjunct activities of county governments was repealed in 1997.

11. Legislation authorizing crossing guard maintenance districts previously listed as adjunct activities of city governments was repealed in 1997.