



OHIO COMMON GROUND RESEARCH CENTER

OCG White Paper

White Paper No. 010 · Tracking ID: RL-2026-017 · Version: 1.0

How Many School Districts Does Ohio Need?

District Structure, Administrative Scale, and Student Outcomes — What the Evidence From Ohio, Florida, Tennessee, and the Research Literature Can and Cannot Show

A Question-Driven, Evidence-First Examination of Ohio's K–12 Governance Structure

Data current through the sources and vintages listed in Data and Methodology

Prepared by the Ohio Common Ground Research Center

Publish / Release Date: August 3, 2026 · Reviewed and updated periodically — see Revision History

ohiocommonground.com



EDITORIAL INDEPENDENCE NOTICE — *This is a product of the Ohio Common Ground Research Center. It is descriptive, not prescriptive: it does not endorse, oppose, or rate any policy, official, party, district, or reform proposal, and it does not represent an organizing, advocacy, or electoral position of Ohio Common Ground or any affiliated entity. This paper does not recommend that Ohio consolidate, retain, or alter its school-district structure. It examines what the evidence shows about how Ohio and other states organize K–12 education, how far the underlying data can and cannot be compared, and where a common framing diverges from the record. This is a living document, reviewed and updated as new data and analysis are incorporated; see Revision History.*

Suggested Citation

Ohio Common Ground Research Center. White Paper No. 010, How Many School Districts Does Ohio Need? District Structure, Administrative Scale, and Student Outcomes. Tracking ID RL-2026-017, Version 1.0. Dublin, Ohio: Ohio Common Ground, August 3, 2026.

Publication Record

Series	OCG White Paper
Title	How Many School Districts Does Ohio Need? District Structure, Administrative Scale, and Student Outcomes
White Paper No.	010
Tracking ID	RL-2026-017
Version	1.0 (analytical tables populated and verified from primary sources; see Revision History)
Publish / Release Date	August 3, 2026
Prepared by	Ohio Common Ground Research Center
Origin	Public exchange on X between a member of the public and OCG’s founding organizer (reproduced in the Introduction), which posed the underlying questions this paper is organized to examine.
Review	Internal editorial review and external peer review. Peer-review inputs (including AI-assisted reviews) are treated as unverified leads; every factual claim adopted into this paper is independently confirmed against the primary sources cited before adoption.
Update cadence	Reviewed and reissued periodically, on a schedule set jointly by OCG’s Research Center and OCG leadership. Not on a fixed calendar interval.

Contents

Executive Summary	4
The Questions This Paper Examines	5
What This Paper Will and Will Not Do	6
Data and Methodology.....	6
Definitions	8
Part 1. How Ohio Organizes K–12 Education.....	10
Part 2. The “One District Per County” Premise, Examined.....	11
Part 3. Comparative Structure Across States.....	14
Part 4. Administrative Cost and Scale Economies.....	14
Part 5. Student Outcomes and the Confounders.....	17
Part 6. Factors That Must Be Accounted For.....	18
Part 7. Structural Models in Use Elsewhere	19
Interpretive Considerations.....	20
Limitations and What This Report Does Not Claim.....	21
Future Research and Data Plan.....	22
Data Sources and Evidence Standards	22
Conclusion	23
Revision History	24
Appendix A. Data Fields and Sources by Table	24

Executive Summary

This paper began with a question, not a conclusion. In a public exchange, a member of the community asked for education data “not pumped up by schools, district lawyers and teachers’ unions,” and pointed to states that, in his description, operate a single school district per county — contrasting that with Ohio’s several hundred districts. OCG’s reply was that the question deserves a data-driven analysis: How many districts should Ohio have? What are the administrative costs? How do measured student outcomes compare? What can Ohio learn from states like Tennessee and Florida — and what differences should be accounted for?

This document is the framing-and-methodology draft that opens that analysis. It states the questions precisely, fixes the definitions and data sources the analysis will use, confirms the structural baseline against primary sources, and — consistent with OCG Research Center standards — draws a firm line between describing the record and recommending a course of action. It does not recommend that Ohio consolidate, retain, or restructure its districts, and it does not score or rank states. Its purpose is to let Ohioans see the same evidence the analysis will rest on, and to be explicit about what that evidence can and cannot establish.

The structural baseline is now confirmed and stated here. Ohio has 611 traditional public school districts (city, local, and exempted-village), reported by the Ohio Department of Education and Workforce (ODEW); alongside them sit 49 joint vocational school districts and 51 educational service centers (the latter as reported in the Auditor of State’s 2020 study, to be reconfirmed against a current ODEW directory), plus community (charter) and STEM schools counted separately. Different data systems produce different totals — federal NCES LEA files count more units because they include charter and special-purpose LEAs, and the U.S. Census of Governments counts school-system governments on a still different basis — so this paper states the counting basis with every figure rather than treating the differences as inconsistency.

Two cautions then shape the analysis. First, the premise that the comparison states each run “one school district per county” holds for Florida but not Tennessee: Florida’s constitution (Art. IX, § 4(a)) establishes a school district in each of its 67 counties (subject to a provision permitting contiguous counties to combine with voter approval), while Tennessee operates 141 locally organized districts — 94 county, 33 municipal, and 14 special — across 95 counties (the state’s education department reports 147 under a broader universe that adds state-operated and specialty units). Florida is one of several states that organize education on county lines (alongside West Virginia, Maryland, and Nevada, with Hawaii running a single statewide district), while Tennessee is one of several that are predominantly county-based with municipal or independent exceptions (alongside Georgia, Kentucky, North Carolina, Alabama, Virginia, and Louisiana); Ohio, whose districts follow city, local, and exempted-village lines, sits outside both groups. Second, the central efficiency question is not a simple “fewer districts, lower cost” line: the balance of findings in the research literature describes economies of scale for very small districts and possible diseconomies at very large scale, with thresholds that vary by study, so separating administrative from instructional dollars, and per-pupil from absolute figures, is essential to any honest comparison.

The cost and outcome comparisons are now populated from primary data, and four descriptive findings emerge. First, Ohio’s structure is genuinely fragmented: the median district enrolls 1,483 students and about 30 percent of districts enroll fewer than 1,000, alongside a small number of large urban systems. Second, general administration — F-33 function 2300, essentially the board and superintendent — costs less per pupil in the more consolidated county and predominantly-county states (Florida \$145, North Carolina \$136, Maryland \$139) than in fragmented Ohio (\$402) or

Illinois (\$553); but this measure is only about 2.6 percent of Ohio's total current spending, it is narrower than all central-office activity (business, fiscal, and technology services fall under other F-33 functions), and the comparison is confounded by wages, demographics, and geography. Third, within Ohio the same pattern holds by size: general-administration cost per pupil falls from a median of \$653 in the smallest districts to \$324 in the largest, a relationship that survives controls for wage, poverty, and density but remains descriptive, not causal. Fourth, the measured student outcomes show no simple relationship with district structure — among the states shown in this paper's comparison, Florida leads grade-4 math but trails Ohio by grade 8, Ohio is mid-range in grade-4 math but toward the upper end on the other three NAEP measures, and Tennessee posts the highest graduation rate — with demographics and other factors confounding every interstate comparison.

Consistent with Research Center standards, the paper reports these patterns descriptively and does not convert them into a recommendation. Where third parties have published consolidation-savings estimates, they appear attributed and side by side, with their assumptions and the standard caveats (salary leveling-up, transportation, transition costs, and Ohio's existing shared-services layer) stated; OCG generates no savings estimate of its own. Every figure in the tables that follow is traceable to a named dataset and vintage, and the accompanying results workbook documents each calculation.

The Questions This Paper Examines

This paper is organized around the questions raised in the originating exchange, restated in neutral, testable form:

- How many public school districts does Ohio have today, how are they sized and distributed, and what other governance layers (joint vocational school districts, educational service centers, community/charter schools, STEM schools) sit alongside them?
- How is that structure organized in comparison states — specifically Florida and Tennessee — and how accurately does the “one district per county” description fit each?
- What do Ohio and comparison states spend on district-level administration, measured both in absolute terms and per pupil, and separated from building-level and instructional spending?
- What does the research literature find about the relationship between district size and (a) administrative cost and (b) student outcomes, once demographic and geographic factors are controlled?
- What structural models are in use elsewhere (county-based organization, shared-services layers, functional or voluntary consolidation), and what does the record show about their measured effects — as distinct from their advertised effects?
- Which factors — population density, transportation, local control and representation, fiscal capacity and local tax structure, bargaining units, funding formulas, choice options, and the one-time cost and disruption of any reorganization — must be accounted for before any comparison across states is treated as apples-to-apples?

What This Paper Will and Will Not Do

OCG Research Center products describe the record; they do not prescribe outcomes. Because school-district structure is a subject on which sincere people disagree — and because the originating exchange used pointed language on both the “too many districts” and the “local educators” sides — it is worth stating the boundaries of this paper plainly before the data.

This paper will:

- Document Ohio’s district structure and the comparison states’ structures from primary sources, with each figure traceable to a named dataset and vintage.
- Where sources report different figures, identify the source of the difference — which entities each count, on what date, on a legal-government or educational-program basis — and select the figure that answers the specific question being asked, reporting alternative figures when they answer a materially different question. Where estimates genuinely conflict (rather than merely counting different universes), present them side by side without adjudicating which is correct.
- Distinguish what a common description or framing asserts from what the underlying data show and flag divergences explicitly.
- State the confounding factors and comparability limits that bear on every cross-state comparison it presents.

This paper will not:

- Recommend that Ohio consolidate, retain, expand, or otherwise restructure its school districts, or endorse any specific reform.
- Score, grade, or rank states or reform options against one another.
- Produce OCG’s own projected “savings” estimates for any hypothetical consolidation scenario. Where third parties have published such estimates, this paper reports them as attributed to their source, with competing estimates shown side by side and their assumptions stated and does not adjudicate among them.
- Characterize local educators, boards, unions, or reform advocates as acting in good or bad faith. The call for independent data is treated as legitimate; so is the interest in local control.

Data and Methodology

Figures in the published version of this paper will be drawn in this tiering order: (1) primary government data — the National Center for Education Statistics (NCES) Common Core of Data (CCD), the U.S. Census Bureau (including the Census of Governments and the Annual Survey of School System Finances), the Ohio Department of Education and Workforce (ODEW), including district-profile / “Cupp Report” data and EMIS-derived reports, the Auditor of State of Ohio, and the equivalent finance and enrollment reports of the Florida and Tennessee departments of education — with the National Assessment of Educational Progress (NAEP), itself a primary federal dataset, used specifically for cross-state outcome comparability; (2) peer-reviewed research and technically transparent non-governmental analyses; and (3) advocacy-aligned or party-affiliated analyses, used only where clearly labeled as such and where a primary figure can be traced behind them. Sources are judged on data provenance, replicability, and methodological transparency rather than on a “non-partisan” label alone, since a source can be non-partisan yet weak, or advocacy-

aligned yet analytically sound; primary government datasets are preferred for descriptive counts and finances, and peer-reviewed causal research for claims about effects.

Two rules govern how those sources are used. First, every quantitative claim carries its source and data vintage; where an enrollment-based denominator can change a per-pupil figure, the enrollment year is stated alongside the spending year. Second, figures are not aggregated across non-comparable categories — general administration (F-33 function 2300), school (building-level) administration (function 2400), and instructional spending are reported separately and not summed into a single “overhead” number without an explicit methodology note — and general administration is treated as narrower than all central-office activity, since business, fiscal, and technology services are coded under other F-33 functions.

Cross-state comparisons are normalized before they are presented, and three comparability rules govern them. First, distribution as well as average: because a very large urban system distorts a state’s mean, district-count comparisons report median district enrollment and the share of districts enrolling fewer than 1,000 students alongside the raw count and students-per-district. Second, comparable outcome measures only: cross-state achievement is compared using the National Assessment of Educational Progress (NAEP) and the federal four-year adjusted-cohort graduation rate, not each state’s own proficiency percentages, which rest on different tests and cut scores; state proficiency data are used only for trends within a single state, with test-change caveats noted. Third, defined spending categories: “administration” is mapped to specific accounting functions through the federal F-33 / NCES function-code framework and its ODEW equivalent, with a published crosswalk (Appendix), so that functions are neither double-counted nor missed because a state codes them differently.

Two further rules apply throughout. Every quantitative claim carries its source and data vintage, and because finance and enrollment data often lag one another by a year or two, every per-pupil figure states both the spending year and the enrollment year used as its denominator. And the paper maintains the distinction between district (governance) consolidation and school (building) consolidation at every step, because much of the research literature concerns school closure rather than district-government mergers, and the two are not interchangeable. Where a comparison cannot be normalized to a defensible apples-to-apples basis, the paper says so rather than forcing it.

Historical figures are sourced by period. The long-run district-count series cannot be drawn from the U.S. Census of Governments alone, whose modern school-system series begins well after the early twentieth century; early figures are taken from historical U.S. Office of Education / NCES compilations and Ohio historical records, with “districts,” “school systems,” and one-room/township units reconciled rather than conflated.

Peer-review inputs — including AI-assisted reviews collected during drafting — are treated as unverified leads. Structural and methodological suggestions from those reviews informed this paper; no factual figure, district count, or citation from them was adopted until independently confirmed against the primary sources above. The structural figures stated in this draft were confirmed in that manner; some specific figures offered in review that could not be confirmed to a primary source are held for verification rather than stated as fact.

Status / data date: The published version will state a single “data current through” date. This version states the confirmed structural baseline, fixes the framework and source list, and reports the cost, staffing, and outcome comparisons from the primary sources and vintages listed in Data and Methodology.

Definitions

School district (traditional / “city, local, and exempted village”)	A locally governed public-education unit. ODEW reports 611 of these traditional districts. The figure a source gives depends on what it counts; see “counting universe” below.
Local education agency (LEA) / school system	Federal (NCES) and Census terms for a governing education unit. An LEA count includes independent community/charter and other units that ODEW’s 611 traditional-district figure does not, which is why federal and Census totals differ from ODEW’s.
Counting universe (ODEW vs. NCES vs. Census)	The three systems count on different bases: ODEW’s 611 is traditional geographic districts; NCES counts LEAs, including charter and special-purpose LEAs, and so produces a higher total; the Census of Governments classifies school systems by governmental organization and fiscal independence. Ohio’s exact Census count and classification are verified against the applicable Census individual-state file before being compared with ODEW or NCES totals. Differences are definitional, not errors.
Joint vocational school district (JVSD)	A separate career-technical district serving multiple traditional districts. Ohio has 49, counted separately from the 611 traditional districts and identified as such wherever a total is given.
Educational service center (ESC)	A regional entity providing shared administrative, special-education, and instructional services to member districts. Ohio’s network comprised 51 ESCs in the Auditor of State’s 2020 study (to be reconfirmed against a current ODEW directory) — an existing shared-services layer that any “administrative duplication” analysis must account for, including administrative functions districts purchase from an ESC rather than staff in-house.
Central-office vs. building-level administration	“Central office” is district-wide administration (superintendent, treasurer/CFO, central curriculum and HR staff); “building level” is school-site administration (principals). Reported separately and mapped to F-33 / NCES function codes; not merged into one “administration” figure.
Per-pupil vs. absolute spending	Absolute spending is total dollars; per-pupil divides by enrollment. Because enrollment changes over time, a per-pupil figure can rise even when absolute spending is flat. Both are reported, with spending and enrollment years stated.
Enrollment / ADM; headcount vs. FTE	Average daily membership (ADM) is the funding-basis student count; headcount and full-time-equivalent (FTE) staff counts differ, and outsourced functions (legal, payroll, technology) may not appear in a headcount at all. Staffing measures state which basis is used.
Operating vs. capital expenditure	Operating expenditure funds ongoing operations; capital expenditure funds facilities and equipment. Administrative-cost comparisons use operating measures and say so.
Students per district / distribution	Enrollment divided by the number of districts, reported with the median and the share of districts enrolling fewer than 1,000 students, since a few very large systems distort the mean.
Consolidation (district vs. school)	District consolidation reduces the number of separately governed districts through merger; school consolidation closes or combines buildings. They are distinct, and shared services (jointly administering functions without merging) is distinct from both.
“One district per county” model	A structure in which county boundaries define district boundaries. This paper tests how closely each comparison state matches it rather than assuming it.

Confounding factor

A variable (e.g., student poverty, urbanicity, geography) that independently affects cost or outcomes and must be controlled before a district-structure comparison can support any causal reading.

Part 1. How Ohio Organizes K–12 Education

Any comparison has to start from an accurate baseline of Ohio’s own structure — not a round number, and not the district count alone. Ohio’s K–12 landscape includes 611 traditional public school districts (city, local, and exempted-village), 49 joint vocational school districts, educational service centers (51 as reported in the Auditor of State’s 2020 study), and community (charter) and STEM schools, each governed and funded differently. The 611 figure is ODEW’s count of traditional districts and is confirmed; the point Part 1 makes is not whether 611 is right but what category it represents, because other data systems count on different bases.

► **INTERPRETIVE FLAG — “611” is correct — for one specific universe:** 611 is ODEW’s count of traditional city, local, and exempted-village districts. It is not a questionable popular figure; it is the official count. Federal NCES LEA files produce a higher total because they include charter and special-purpose LEAs that are not part of ODEW’s 611 traditional geographic districts, and the U.S. Census of Governments counts independent school-system governments on a third basis. These totals differ because they count different things, not because any is wrong — so every total in this paper carries its counting basis, and the exact federal and Census figures will be stated with the applicable school-year file.

Table 1. Ohio K–12 governance unit	Count	Source & basis
Traditional public school districts (city, local, exempted-village)	611	ODEW 2023–24; SAIPE returns 611
Joint vocational school districts	49	Ohio LSC
Educational service centers	51	Auditor of State (2020 study)
Community (charter) schools	~345 LEAs	NCES CCD (separate LEAs federally)
Independent STEM schools	8	NCES CCD

Note. The count of “Ohio school districts” depends on the counting universe. This paper uses 611 traditional operating districts as the headline figure (ODEW). The Census SAIPE school-district file also returns 611 for Ohio, though it draws on federal school-district geography and is not an independent audit of ODEW’s count. Other defensible totals reflect different universes: 607 (Ohio Education Policy Institute public count), 612 (ODEW live directory pull, July 2026), 618–619 (NCES CCD “regular” LEAs), and 665 (OEPI including joint vocational districts). The NCES “regular LEA” total of 619 exceeds the 611 traditional figure by exactly eight independent STEM schools — which NCES classifies as regular LEAs but Ohio does not count among its traditional districts. Enrollment in the 611 traditional districts was 1,520,841 (2023–24); counting all Ohio LEAs (including charters), CCD reports 1,675,300.

Two structural facts bear directly on the efficiency question. First, Ohio has consolidated substantially over the past century. Ohio’s modern district classifications — city, village (later “local”), exempted-village, and county — were created by H.B. 13 of the 80th General Assembly in 1914; the Ohio School Boards Association reports the number of districts fell from 2,674 in 1915 to roughly 611 today, with the sharpest consolidation in the 1950s under legislative merger incentives. “Consolidation” in Ohio therefore continues a long trend rather than proposing a novel one; a fuller period-by-period series will be built out to contemporaneous Ohio historical sources in a future revision (the 2,674 figure is the Ohio School Boards Association’s, a secondary source, pending confirmation against the original 1915 record). Nationally, the number of public school districts fell by roughly an order of magnitude over the twentieth century through consolidation; the NCES Digest of Education Statistics reports totals on the order of 117,000 in 1939–40 falling to roughly 13,500 in recent years, with exact totals depending on whether the series counts operating districts, nonoperating districts, or broader LEA categories. The trajectory is reported as background, without implying any particular endpoint for Ohio. Second, Ohio already operates a shared-services layer through its educational service centers (51 in the 2020 Auditor study); any analysis of “duplicated administration” must account for functions those ESCs already provide jointly, rather than assuming every district independently staffs every function.

Table 2. Year	Ohio school districts	Source
1915 (near peak)	~2,674	Ohio School Boards Association
2023–24	611	ODEW

Note. Ohio’s modern district classifications (city, village/local, exempted-village, county) were created by H.B. 13 of the 80th General Assembly in 1914; the number of districts has fallen from roughly 2,674 in 1915 to 611 today, most sharply during the 1950s. A complete period-by-period series is pending confirmation of intermediate years to their historical sources. Nationally, the NCES Digest of Education Statistics reports public school districts falling from about 117,000 in 1939–40 to roughly 13,500 in recent years.

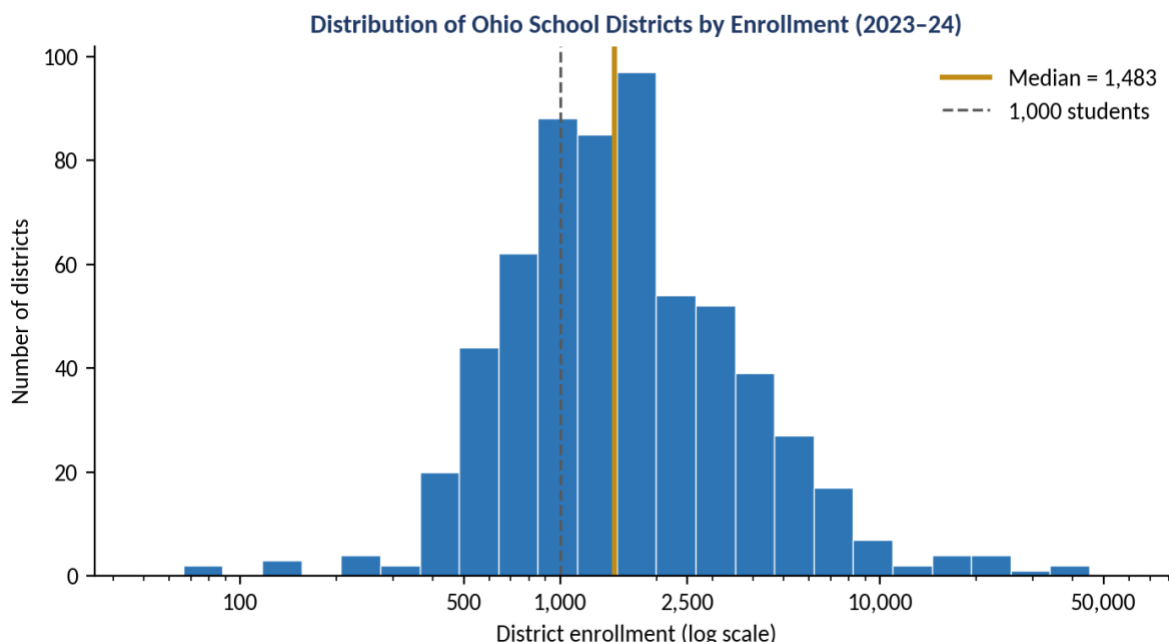


Figure 1. Distribution of Ohio school districts by enrollment (2023–24, NCES CCD). Median district enrolls 1,483 students; 30% enroll fewer than 1,000.

Figure 1 shows Ohio’s characteristic structure: many small and mid-sized districts alongside a small number of large urban systems. The median district enrolls 1,483 students, and roughly 30 percent of districts enroll fewer than 1,000 — the fragmentation that gives the efficiency question its force.

Part 2. The “One District Per County” Premise, Examined

The originating exchange described Florida and Tennessee as managing education “with only one school district per county.” That description is the premise the comparison rests on, so it was tested directly against each state’s primary record. The result: the description fits Florida but not Tennessee. Stating that is part of an honest comparison — not a rebuttal of the underlying question, which remains a legitimate one.

► **INTERPRETIVE FLAG — Premise vs. record on “one district per county” (confirmed):** Florida fits: its constitution (Art. IX, § 4(a)) provides that “each county shall constitute a school district,” for 67 county districts, as reflected in Florida legislative analyses and the state’s own program office. Tennessee does not: the Tennessee Comptroller’s office identifies 141 locally organized districts — 94 county, 33 municipal (city), and 14 special school districts (94 + 33 + 14 = 141) — across 95 counties, so its district count exceeds its county count and the “one per county” description does not hold. The Tennessee Department of Education separately reports 147 districts under a broader administrative universe that adds state-operated and specialty

units; the two totals describe different universes and are stated as such rather than conflated. The two states are therefore presented separately rather than as a single ‘county model.’

Table 3. State	Counties	Districts	Organizing basis
Ohio	88	611	City, local, and exempted-village (not county)
Florida	67	67	One district per county (Fla. Const. Art. IX, § 4(a))
Tennessee	95	141	94 county + 33 municipal + 14 special (147 under TDOE’s broader universe)

Note. Counts are stated on a state-defined traditional-district basis. Florida’s 67 = one per county, constitutionally fixed. Tennessee’s 141 exceeds its 95 counties, so the “one district per county” description does not hold there. Sources: Fla. Const. Art. IX § 4; Tennessee Comptroller (OREA)/TDOE; ODEW.

Tennessee remains a useful comparator precisely because it does not fit the original description: it illuminates a mixed-governance model — county systems coexisting with smaller municipal and special districts — rather than a pure county model, which is a different and arguably richer point of comparison for Ohio’s largely local structure. The point of Part 2 is that a comparison to “states with one district per county” is only as sound as the premise that the comparison states operate that way; where one does and one does not, the paper reports each actual structure and lets the reader weigh the comparison accordingly.

Other states organized wholly or largely by county

Florida and Tennessee are not isolated cases; each is an example of a broader pattern. Along a spectrum from most to least consolidated, states run from a single statewide system (Hawaii), to county or county-equivalent systems (Group A below), to predominantly county systems with municipal or independent exceptions (Group B, the Tennessee pattern), to mixed local geographic systems (Ohio’s city/local/exempted-village structure), to highly fragmented independent local systems. Ohio, whose 611 traditional districts follow city, local, and exempted-village lines rather than county lines, sits in the mixed-local group, outside both tables below. The tables classify by organizing basis only; they do not rank the states, and coterminous boundaries do not imply that two states share the same governance, taxing power, or state–local fiscal relationship.

Group A — County or county-equivalent systems (district boundaries follow county lines; approximately one system per county):

State	Counties	Districts	Basis (with source)
Florida	67	67	One district per county; Florida Constitution, Art. IX, § 4(a).
West Virginia	55	55	District boundaries follow county lines by statute (W. Va. Code §18-1-3).
Maryland	23 + Baltimore City	24	One system per county plus Baltimore City (a county-equivalent, fiscally dependent on the city); Maryland State Dept. of Education.
Nevada	16 + Carson City	17	Districts coterminous with counties; no municipal districts (NRS Ch. 386; Nevada Legislature).

Hawaii is the fully consolidated endpoint of this pattern: it operates all public schools through a single statewide district rather than by county. It is noted here as the structural extreme, not as a county model.

Group B — Predominantly county-based, with municipal, independent, or special-district exceptions (the pattern Tennessee illustrates). Totals below are the most recent single-source figures available at drafting; each is dated and will be locked to the state’s directory at population:

State	Counties	Districts	Composition (source)
Tennessee	95	141	94 county + 33 municipal + 14 special = 141 locally organized (TN Comptroller/OREA); TDOE reports 147 under a broader universe adding state-operated/specialty units.
Georgia	159	180	159 county systems + ~21 independent city systems (2013–14 NC General Assembly comparison; confirm to GaDOE).
Kentucky	120	171	120 county districts + ~51 independent (city) districts, which may cross county lines (confirm to KDE).
North Carolina	100	115	100 county-based systems + 15 city-based systems (NC Dept. of Public Instruction).
Alabama	67	137	County systems + numerous independent city systems (2013–14 NC General Assembly comparison; confirm to ALSDE).
Virginia	95 counties + 38 ind. cities	133	“School divisions” drawn on county and independent-city lines; some city–county shared divisions (confirm to VDOE).
Louisiana	64 parishes	~69	64 parish (county-equivalent) systems + several city systems (confirm to LDOE).

South Carolina (mostly county-based, though some counties contain more than one district) and Mississippi (county systems alongside municipal separate districts) are further partial cases. Counts differ across sources and years — the paired southern-state figures above draw on a North Carolina General Assembly comparison and each state’s education agency — so the populated version locks each state’s count and organizing basis to that state’s department of education directory and the NCES CCD, with the vintage stated.

Part 3. Comparative Structure Across States

To place Ohio in context, the published version compares it against a set of states selected by explicit criteria — enrollment, population, urban–rural mix, geography, poverty, and governance model — rather than states chosen simply because they “span the range,” with deliberately selected structural extremes (Florida’s and West Virginia’s county models; Hawaii’s single statewide district) added as labeled illustrative cases. The county-model and predominantly-county states identified in Part 2 supply the natural governance-model comparators. Every figure is normalized: raw district counts are reported alongside population, enrollment, students-per-district, and — because averages hide distribution — median district size and the share of districts enrolling fewer than 1,000 students. States are described, not ranked.

Table 4. State	Population (2025)	K–12 enrollment	Districts	Students/district	Median district	% districts <1,000
Ohio	11,900,510	1,520,841	619	2,457	1,483	30%
Indiana	6,973,333	978,458	291	3,362	1,782	19%
Michigan	10,127,884	1,224,595	539	2,272	1,318	40%
Pennsylvania	13,059,432	1,509,328	500	3,019	1,931	23%
Illinois	12,719,141	1,840,912	857	2,148	874	56%
Florida	23,462,518	2,841,039	67	42,404	13,503	1%
Tennessee	7,315,076	993,213	140	7,094	3,201	13%
North Carolina	11,197,968	1,397,775	124	11,272	5,299	9%
Maryland	6,265,347	889,728	24	37,072	16,201	0%

Note. District counts use NCES CCD regular-LEA classification (2023–24) for uniform cross-state comparability; on this basis Ohio has 619 (= 611 traditional + 8 independent STEM schools; see Part 1). “Students/district” is the mean; the median district is reported separately because a few very large systems inflate the mean. “% districts <1,000” is the share of districts, not of students. Tennessee shows 140 here (NCES operating regular LEAs), one fewer than the 141 locally organized districts in Table 3, reflecting a locally organized but nonoperating system that the federal operating-LEA filter excludes. Population is the Census Vintage-2025 estimate (7/1/2025); school data are 2023–24. Sources: NCES CCD; U.S. Census. States shown in comparison-set order; no ranking is implied.

A long-run national trend provides context: the number of U.S. public school districts fell by roughly an order of magnitude over the twentieth century through consolidation — the NCES Digest of Education Statistics reports totals on the order of 117,000 in 1939–40 and about 13,500 in recent years, with the exact table, category (operating districts vs. all LEAs), and years stated where the figure is used. That trajectory is reported as background, without implying that it prescribes any particular endpoint for Ohio.

Part 4. Administrative Cost and Scale Economies

This is the analytic core of the efficiency question, and also the section most prone to being oversimplified. The intuitive claim — fewer districts, less duplicated administration, lower cost — is testable, but the balance of findings in the research literature does not support a simple “bigger is cheaper” relationship. A substantial part of that literature identifies economies of scale among very small districts (fixed administrative costs spread over few students) and possible diseconomies at very large scale, though the estimated relationship, the enrollment thresholds, and the affected spending categories vary by study and by method. The published version reports the

specific findings, each cited with its method, and distinguishes district size from school size and total cost from administrative cost, rather than announcing a single curve.

Table 5. State	Gen. admin / pupil	School admin / pupil	Instruction / pupil	Total current / pupil
Ohio	\$402	\$792	\$9,175	\$15,465
Indiana	\$251	\$788	\$7,152	\$12,983
Michigan	\$246	\$868	\$9,214	\$15,588
Pennsylvania	\$419	\$824	\$11,276	\$18,242
Illinois	\$553	\$1,027	\$11,645	\$19,741
Florida	\$145	\$606	\$7,083	\$11,862
Tennessee	\$244	\$714	\$7,120	\$12,185
North Carolina	\$136	\$736	\$7,767	\$12,494
Maryland	\$139	\$1,046	\$11,912	\$18,887

Note. Source: NCES School District Finance Survey (F-33), FY2023, Provisional File Version 1a — the latest LEA-level release. Included records are regular districts matched to the CCD universe with membership (V33) greater than zero. State figures are enrollment-weighted — aggregate expenditure divided by aggregate V33 membership, not an average of district per-pupil values. General administration = F-33 function 2300 (E08; essentially board and superintendent, and narrower than all central-office activity); school administration = 2400 (E09); instruction = 1000 (E13). Rows are reported separately and must not be summed; support services, business and other central services, operations, and transportation make up the remaining balance.

The pattern appears in the general-administration column. The more consolidated county and predominantly-county states spend substantially less per pupil on general administration in the reported FY2023 data — Florida \$145, North Carolina \$136, Maryland \$139 — than fragmented Ohio (\$402) or Illinois (\$553). School administration and instruction show far less structural pattern; instruction is a fairly consistent share of total current spending, approximately 55 to 63 percent across the states shown (Indiana lowest at about 55 percent, the other eight between roughly 58 and 63 percent). Two cautions bound the reading: general administration (function 2300) is only about 2.6 percent of Ohio's total current spending and is narrower than all central-office activity — business, fiscal, and technology services are coded under other F-33 functions — so the absolute stakes are modest; and the comparison is descriptive, confounded by wage levels, demographics, and geography rather than isolating district structure.

Table 6. State	Gen-admin FTE / 1,000 students	School-admin FTE / 1,000 students
Ohio	1.20	3.66
Indiana	1.53	3.21
Michigan	3.29	3.69
Pennsylvania	1.44	3.29
Illinois	2.04	5.00
Florida	0.88	3.23
Tennessee	0.71	3.97
North Carolina	1.40	4.13
Maryland	5.46	4.43

Note. SUPPLEMENTARY indicator — use with caution. Administrator FTE classifications vary substantially across states. Maryland's unusually high reported general-administration FTE (5.46 per 1,000) is inconsistent with its low reported general-administration spending (Table 5), which suggests a state classification difference rather than a real staffing difference; the exact cause has not been independently confirmed. The functional expenditure figures in Table 5 compare more cleanly than these headcounts. Source: NCES CCD staffing files, 2023–24.

► **INTERPRETIVE FLAG — Absolute vs. per-pupil administrative dollars:** Ohio enrollment has shifted over time, which can raise a per-pupil administrative figure even when absolute administrative spending is flat or falling. This paper reports both, with years stated, and does not let a rising per-pupil figure stand in for a rising absolute figure or vice versa.

The published version reviews Ohio-specific analyses of district administrative spending and scale, drawn from the Auditor of State, ODEW district-profile data, and academic and think-tank work, labeling advocacy-aligned sources and using them only where a primary figure can be traced behind the summary. The Auditor of State’s 2020 Educational Service Center Operational Study is a primary source here; when it is cited, the paper notes the Auditor’s own finding that self-reported ESC data carried uniformity problems that limited network-wide comparison and treats any ESC “savings” figure with the same attribution-and-assumption discipline applied to third-party estimates.

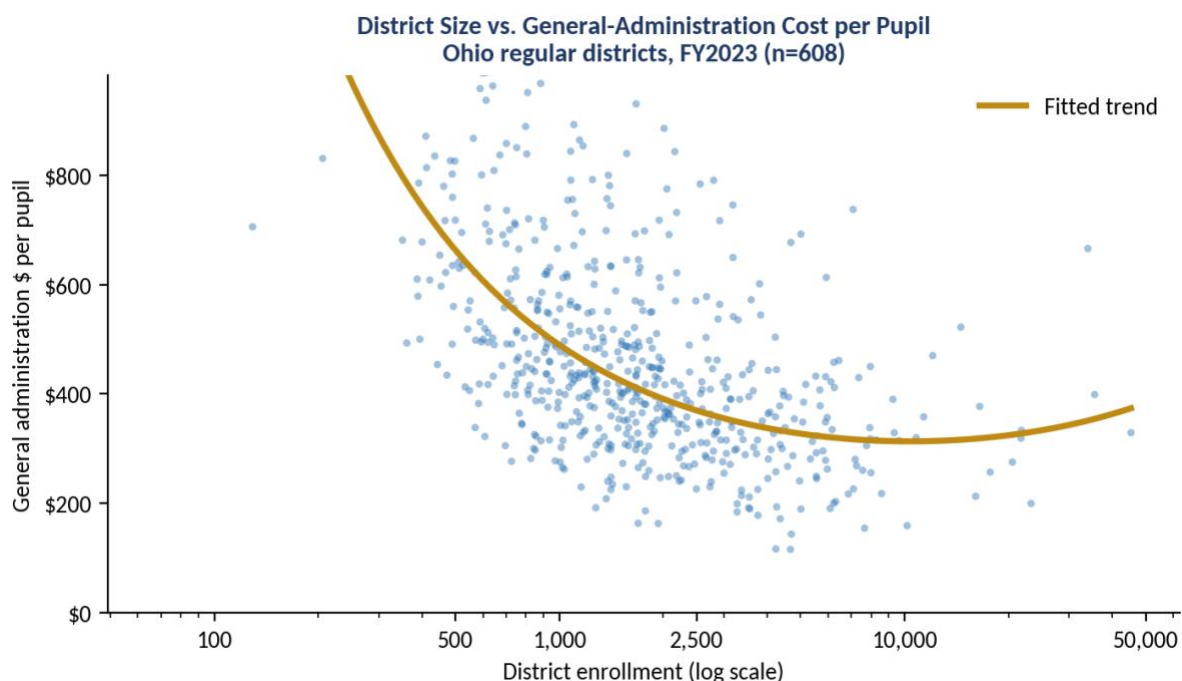


Figure 2. District size vs. general-administration cost per pupil. Ohio regular districts, FY2023 (n=608). Each point is a district; the gold line is the fitted trend.

Across Ohio’s districts, general-administration cost per pupil falls sharply as enrollment rises — from a median of \$653 in the smallest districts (under 600 students) to \$324 in the largest (5,000+). A multivariate model (ordinary least squares on 608 districts, $R^2 = 0.40$) controlling for a regional wage index, student density, and child poverty finds the same relationship: the coefficients on log enrollment (-1.45) and its square ($+0.07$) are statistically significant and have the signs of a U-shaped curve, with an estimated minimum above the enrollment of all but seven Ohio districts. The practical reading is that across most of the observed size range, larger enrollment is associated with lower general-administration cost per pupil; the size-band medians above are the more robust summary, and the precise turning point should not be read as an optimal district size.

Note. Coefficients (standard error; t-statistic): log enrollment -1.4476 (0.18; -8.3), log enrollment squared $+0.0738$ (0.01; $+6.4$), child poverty $+1.5369$ (0.19; $+7.9$), log density $+0.0391$ (0.01; $+2.9$), log wage index $+0.1085$ (0.27; $+0.4$, not significant); constant $+12.06$. The quadratic minimum ($\sim 18,083$ students from unrounded coefficients; $\sim 18,171$ from the rounded values) is imprecise and driven by the few very large districts — only 7 of 608 exceed it. Sample: 619 Ohio CCD regular LEAs, less 4 without a matched FY2023 finance record with positive expenditure and membership (three Lake Erie island districts and one STEM school), less 7 independent STEM schools lacking wage, density, or poverty covariates, leaving 608; district-level records are in the accompanying results workbook. The relationship is descriptive and does not establish that consolidation would cause the implied savings.

Part 5. Student Outcomes and the Confounders

The efficiency question is only half the exchange; the other half is whether structure affects results for students. Cross-state achievement is compared using NAEP and the federal four-year adjusted-cohort graduation rate — not each state’s own proficiency percentages, which rest on different tests and cut scores and are not directly comparable across Ohio, Florida, and Tennessee. “Student outcomes” are not reduced to proficiency and graduation alone: the published version also reports chronic absenteeism, postsecondary enrollment and remediation where available, career-technical credentials, within-Ohio growth measures, and subgroup gaps. Any within-Ohio analysis by district size uses Ohio assessment and growth data, which cannot be used for interstate comparison. Confounders are foregrounded throughout.

Table 7. State	NAEP Math G4 (2024)	NAEP Read G4 (2024)	NAEP Math G8 (2024)	NAEP Read G8 (2024)	Grad rate (2021–22)
Ohio	239	216	279	260	86.2%
Indiana	240	220	278	262	87.7%
Michigan	235	209	270	255	81.0%
Pennsylvania	238	216	276	259	87.0%
Illinois	236	214	277	262	87.3%
Florida	243	218	267	253	87.3%
Tennessee	240	215	276	259	90.4%
North Carolina	239	213	276	255	86.4%
Maryland	234	216	268	258	86.3%

Note. NAEP: 2024 average scale scores (state cut, NAEP Data Explorer). ACGR: four-year adjusted-cohort graduation rate, 2021–22, from the NCES Digest Table 219.46 data file, compiled from the EDFacts adjusted-cohort graduation-rate collection, which carries the one-decimal values shown. State proficiency rates are not compared across states because their tests and cut scores differ. Descriptive context only: with roughly one observation per state, this table cannot estimate the causal effect of district organization and is not used to.

The outcomes show no obvious simple relationship with district structure. Among the states shown, consolidated Florida leads in grade-4 mathematics (243) but falls behind Ohio by grade 8 (267 vs. 279); Ohio is near the middle in grade-4 mathematics but toward the upper end on the other three NAEP measures, including the highest grade-8 mathematics score in the table (279); and Tennessee posts the highest graduation rate (90.4 percent). These comparisons are limited to the states selected for this table, not all fifty. Interstate differences in these outcomes are materially confounded by student demographics and by many other policy and socioeconomic factors, which this table does not attempt to disentangle.

The published version reports the balance of findings in the reviewed literature rather than a preferred result. That literature does not establish a uniform achievement effect: results vary by setting, by consolidation design (mandatory vs. voluntary, district vs. school), by outcome measure, and by time horizon, and several of the stronger causal studies report null or modest effects. Some studies find that, once demographics are controlled, smaller districts perform comparably or better for particular disadvantaged groups; such findings are reported with their specific student groups, controls, state, and period identified, not generalized. Each finding is cited to its study, with method and limits noted, and contrary findings are reported alongside supportive ones.

► **INTERPRETIVE FLAG — Correlation is not the claim:** No outcome comparison in this paper should be read as establishing that district structure causes a difference in student results. Student outcomes are strongly associated with socioeconomic conditions, prior achievement, student composition, funding, and instructional practices, so an unadjusted association between district size and outcomes cannot be read causally. The paper reports associations and the literature’s causal findings where they exist; it does not manufacture a causal claim from a cross-state table.

Part 6. Factors That Must Be Accounted For

The originating exchange asked not only what other states do but “what differences should we account for.” That question is answered directly here, because it is what separates a serious comparison from a slogan. The following factors bear on any cross-state reading and on any assessment of what a structural change would actually do:

- **Population density and geography.** Consolidation may increase route lengths, travel times, or transportation costs, particularly in large or sparsely populated areas — but route optimization, facility closures, and existing excess capacity mean these effects must be estimated, not assumed. A structure that lowers administrative cost can raise transportation cost.
- **Fiscal capacity and local tax structure.** Ohio districts are taxing and debt-issuing jurisdictions, not just administrative units, and Ohio’s property-tax machinery makes a merger especially intricate: H.B. 920 tax-reduction factors, the distinction between inside and voted (outside) millage, and voted school income taxes mean that combining districts with unequal property wealth and millage generally requires voter approval or complex rate harmonization that can alter local tax burdens and offset near-term administrative savings. Outstanding capital debt — for example, bonds tied to Ohio Facilities Construction Commission projects — remains attached to the original district tax base unless a statutory mechanism restructures it. The applicable treatment of tax rates, levy commitments, debt, and school income taxes depends on the specific statutory reorganization mechanism and would require separate legal analysis; these questions are raised descriptively here, with the relevant Ohio Revised Code and constitutional citations flagged for the record in Future Research, and they intersect OCG’s separate property-tax work.
- **Governance and representation.** Local control is partly observable through dimensions of representation and access — elected board seats per capita, constituency and geographic size, board-election turnout and uncontested races, and the distance of a central office from the communities it serves. These are reported as separate observable indicators, not combined into a single score of “democratic quality,” since each can cut more than one way (smaller constituencies may raise responsiveness or entrench factions; an uncontested race may signal satisfaction or weak competition). Larger units can reduce administrative duplication while making elected boards more remote; that trade-off is central to the paper’s question.
- **The existing ESC shared-services layer.** Ohio already provides some functions regionally through its 51 ESCs; “duplication” estimates that assume every district staffs every function independently overstate the available savings.
- **Bargaining units and employment contracts.** Consolidation can trigger bargaining-unit representation questions, contract and salary-schedule harmonization, seniority and pension/benefit commitments, and successor-employer obligations — any of which can reduce or delay projected savings.
- **Funding formulas and choice/sorting effects.** States differ in school-funding formulas and in charter, open-enrollment, and voucher availability, all of which affect comparisons independent of district count. District

boundaries also shape residential sorting, segregation, competition, and access to specialized programs; a boundary change can broaden program access while altering choice and community incentives.

- **Transition cost and time horizon.** Any reorganization separates one-time implementation costs, near-term savings, long-run recurring savings, and costs merely shifted to another category or to families. A change that saves money in year ten but costs more in years one through five is materially different from an immediate gain.
- **Service quality, not merely expenditure.** Lower administrative spending is not automatically greater efficiency; it can reflect weak financial controls, thin special-education coordination, or deferred compliance. Efficiency is outputs relative to inputs — so measures such as audit findings, fiscal-distress status, and reporting timeliness belong alongside spending figures.
- **The framing of the underlying concern.** The call for data “not pumped up by” interested parties is treated as a legitimate request for independent analysis; the interest of parents, boards, and local educators in proximity and voice is treated as an equally legitimate input. Neither is dismissed.

Part 7. Structural Models in Use Elsewhere

Rather than propose a model for Ohio, this section describes the structural models that exist in the record, so readers can see the range of arrangements other states and Ohio already use. Each is described by what it is and, where evidence exists, by what has been measured about it — not by whether OCG favors it. The models are not mutually exclusive and describing them is not endorsing them.

Model	What it is (descriptive)	Evidence in this paper
Status quo (no structural change)	Existing districts retained as-is.	Baseline; see Tables 4–7.
Functional consolidation / shared services	Districts remain legally separate but combine selected functions — payroll, procurement, transportation, special education, technology, legal, substitute staffing — e.g., via ESCs.	Ohio’s educational service centers already provide this layer; examples reported by Fordham (Rittman–Orrville, Bexley) and its “up to \$40M” estimate appear in Part 7.
Voluntary / incentivized consolidation	Mergers of (often smaller) districts, encouraged by incentives rather than mandate.	Duncombe & Yinger estimate 8–22% operating-cost savings for small-district mergers, near zero above ~1,500 pupils (Part 7).
Federated / regional governance	Local boards retain defined powers while a regional entity performs systemwide functions.	Interstate examples; distinct cost/outcome effects are not separately measured here.
County-based reorganization	District boundaries defined by county lines, as in Florida’s structure.	County-model states show lower general-administration cost per pupil (Table 5) but no simple outcome advantage (Table 7).
Mixed / municipal + county systems	County systems coexisting with separate municipal and special systems, as in Tennessee.	Tennessee’s 141-district structure (Table 3); outcomes in Table 7 (highest graduation rate).

Where a published source has estimated the fiscal effect of a given model — for example, projected savings from a consolidation threshold — this paper reports that estimate as attributed to its source, shows any competing estimate beside it, and states the assumptions each rests on. OCG does not generate its own savings projection, and the presence of an estimate in this paper is not an endorsement of the model it describes.

Published savings estimates (attributed, not adjudicated)

Several third parties have published estimates of the fiscal effect of consolidation or administrative sharing in Ohio and comparable settings. They are reported here side by side, attributed, with their assumptions stated. OCG neither generates nor endorses these figures, and they are not additive.

Source	Estimate	Nature	Scope / assumptions
Fordham Institute / Ohio Gadfly (c. 2010)	up to \$40M/yr	hypothetical	If districts under 1,700 pupils shared selected administrative roles, statewide. “Up to.” Drawing on the Brookings / Greater Ohio “Restoring Prosperity” analysis.
Rittman + Orrville	\$270,000/yr	reported (Fordham, c. 2010)	Two districts (~2,800 pupils) sharing a superintendent and treasurer. Contemporaneous Fordham report, not an independent audit.
Bexley	\$100,000/yr	projected (Fordham, c. 2010)	A shared principal across middle and high school — building administration, not district consolidation; reported by Fordham as an expected saving.
Duncombe & Yinger (New York)	8–22% of operating cost	modeled	~22% for two 300-pupil districts; ~8% for two 1,500-pupil districts; after capital and adjustment costs, little or no overall saving in the 1,500-pupil case. New York cost model — not directly transferable to Ohio.

Note. Sources: Fordham Institute, “How top-heavy are Ohio’s school districts?” (Ohio Gadfly, c. 2010); Duncombe & Yinger, *Economics of Education Review* / Syracuse University working paper (2001). Fordham additionally cited a statewide New York consolidation projection of roughly \$189 million per year; OCG has not obtained the primary New York source and does not report that figure here. Caveats (Ohio School Boards Association, 2011, and others): projected savings routinely omit “leveling up” of staff salaries to the higher schedule; transportation costs may rise where consolidation changes attendance areas or school locations (a governance merger need not widen routes if buildings stay open); one-time transition costs (curriculum, systems) are front-loaded; and Ohio already delivers substantial shared services through its educational service centers, so any estimate of avoidable duplication must account for functions already purchased or administered regionally. Estimates are not additive and are not adjudicated here.

Interpretive Considerations

- **A premise that fits one state, not both.** The “one district per county” description fits Florida (67 counties, 67 county school districts established under Art. IX, § 4(a)) but not Tennessee (141 locally organized districts — 94 county, 33 municipal, 14 special — across 95 counties). This paper reports each state’s actual structure rather than treating the two as a single model — a factual observation about the comparison, not a judgment about the concern that prompted it.
- **“Fewer districts, lower cost” is a hypothesis, not a finding.** The literature more often finds economies of scale for very small districts and possible diseconomies at very large scale, with thresholds that vary by study, than a simple “bigger is cheaper” line. The paper reports the measured relationship rather than assuming a direction.
- **Administrative and instructional spending are different questions.** The paper keeps general administration (F-33 function 2300), building-level administration, and instruction separate and code-mapped, notes that general

administration is narrower than all central-office activity (business, fiscal, and technology services fall under other F-33 functions) and does not combine categories into a single “overhead” figure that could overstate the stakes.

- **Outcomes are multicausal.** Student outcomes are strongly associated with socioeconomic conditions, student composition, funding, and instructional practices; consequently an unadjusted cross-state or cross-district association between district size and outcomes cannot be interpreted causally. The paper does not let a structural comparison carry a demographic story.
- **Efficiency and local control are different values.** The paper documents both — including the measurable dimensions of representation — and does not convert a value trade-off into a technical optimum.
- **No conclusion stronger than the evidence supports.** The appropriate standard is neither a predetermined answer nor a refusal to report what the evidence shows. Where the data support a bounded, descriptive finding — for instance, about the enrollment ranges in which scale economies appear in the literature — the paper reports it; where they do not, it says so.

Limitations and What This Report Does Not Claim

- **Structural baseline and core comparisons populated; enrichments pending.** The structural figures (Ohio’s 611 traditional districts, 49 JVSDs, 51 ESCs as of the 2020 Auditor study; Florida’s 67; Tennessee’s 141 locally organized) and the cross-state cost, staffing, and outcome tables are populated and verified against primary sources. Remaining enrichments — a current ODEW ESC directory, ODEW EMIS object-level detail to isolate purchased-services administration, and intermediate-year points for the Ohio historical series — are noted where they apply and do not affect the findings reported here.
- **No recommendation.** This paper does not recommend that Ohio consolidate, retain, or restructure its districts, and nothing in it should be read as favoring an outcome.
- **No scoring or ranking.** States and models are described, not graded.
- **Comparisons are bounded by comparability.** Cross-state figures are reported with their confounders; where a comparison cannot be normalized to a defensible basis, the paper says so instead of forcing it.
- **A few figures await final primary confirmation.** The precise Census-of-Governments school-system count for Ohio and the exact NCES Digest table behind the national district series are noted for confirmation to their primary source; the Ohio historical anchor (~2,674 in 1915, following the 1914 classification law) is sourced but will be built into a full period series at population.
- **Fiscal and legal mechanics are described, not adjudicated.** Any Ohio consolidation scenario involving taxation, debt, collective bargaining, or employee obligations turns on the Ohio Constitution, the Revised Code, collective-bargaining law, and bond covenants; this paper describes those factors but does not offer legal opinions on them, which would require Ohio school-law and public-finance counsel.
- **Not an exhaustive treatment.** K–12 governance is broad; this paper addresses district structure, administrative scale, and outcomes, and does not attempt to cover every dimension of Ohio education policy.

Future Research and Data Plan

The structural baseline and the core cross-state and Ohio comparisons are populated and verified. The following items are genuinely unfinished — verifications to complete and extensions that would deepen the analysis — each tied to the section it affects.

- Confirm the 2,674 (1915) figure and the national NCES district series against contemporaneous primary records and build a full period-by-period Ohio series, distinguishing district from school-building consolidation. (Parts 1, 3)
- Refresh the educational-service-center count against a current ODEW / OESCA directory, updating the 51-as-of-2020 figure. (Part 1)
- Add ODEW EMIS object-level detail to capture administration Ohio districts purchase from ESCs or vendors (F-33 object codes 300/400) and extend the finance comparison to business and other central services (F-33 functions 2500/2900) so the measure reflects more than general administration (2300). (Part 4)
- Publish the record-level list of Ohio's 619 CCD regular LEAs (611 traditional + 8 independent STEM) and the district-level analytic file, source manifest, and exclusions log as a companion technical package. (Parts 1, 4)
- Report, alongside the share of districts under 1,000 students, the share of students enrolled in them; to show how many students are actually within small-district governance. (Parts 1, 3)
- Obtain the primary source for the New York consolidation projection before any use of that estimate and add claim-level Ohio Revised Code and constitutional citations for the fiscal-and-legal mechanics in Part 6. (Parts 6, 7)
- Lock each comparison state's district count and organizing basis to that state's education-agency directory as of a single dated pull and add reproducible standard-error and sensitivity output for the Figure 2 model. (Parts 3, 4)

Data Sources and Evidence Standards

Confirmed for the structural baseline:

- Ohio Department of Education and Workforce — 611 traditional districts (city, local, exempted-village); district directory and Advanced Reports.
- Ohio Legislative Service Commission — 49 joint vocational school districts (JVSD funding members brief).
- Auditor of State of Ohio — 51 educational service centers as of its 2020 ESC Operational Study (with its data-uniformity caveat), to be refreshed against a current directory.
- Florida Constitution, Art. IX; Florida legislative bill analyses and Florida OPPAGA — 67 counties, 67 constitutional school districts.
- Tennessee Comptroller of the Treasury (OREA), Mapping Tennessee Education, and the Tennessee Department of Education — 141 locally organized districts (94 county + 33 municipal + 14 special) across 95 counties; TDOE reports 147 under a broader universe.
- Additional county-model and predominantly-county states (Part 2) — West Virginia Code §18-1-3 (districts follow county lines); Maryland State Dept. of Education (24 systems); Nevada Legislature / NRS Ch. 386 (17 county-

coterminous districts); North Carolina Dept. of Public Instruction and a North Carolina General Assembly southern-state comparison (district counts for AL, GA, KY, NC, SC, TN, VA, FL); and each state’s education agency for Georgia, Kentucky, Alabama, Virginia, and Louisiana counts.

Used for the cost and outcome analysis:

- NCES Common Core of Data — district counts, enrollments, staffing, and expenditures by function; U.S. Census of Governments and Annual Survey of School System Finances.
- ODEW district-profile / “Cupp Report” and EMIS finance and staffing reports; Florida and Tennessee DOE finance and enrollment reports.
- NAEP and the federal four-year adjusted-cohort graduation rate for cross-state outcomes; Ohio assessment/growth data for within-Ohio analysis only.
- Peer-reviewed literature on district size, economies of scale, and consolidation effects (e.g., work by Duncombe and Yinger; the University of Arkansas Act 60 regression-discontinuity study; reviews compiling the mixed record), cited individually with methods noted.

Evidence standards: figures carry source and vintage; genuinely conflicting estimates are shown side by side without adjudication, while merely different counting universes are reconciled and the fit-for-question figure selected; advocacy-aligned analyses are labeled and used only where a primary figure can be traced behind them. The companion results workbook records the specific data files, function codes, and vintages behind each table, together with the district-level audit records.

Conclusion

This paper takes a question posed in public — how many districts Ohio needs, and whether other states’ structures point to a better model — and turns it into an evidence-first inquiry rather than a settled answer. This paper fixes the questions, the definitions, the sources, and the boundaries, confirms the core structural baseline: Ohio’s 611 city, local, and exempted-village districts, 49 JVSs, and (as of the 2020 Auditor study) 51 ESCs; Florida’s 67 county school districts, one per county under Art. IX, § 4(a); and Tennessee’s 141 locally organized districts (147 under the state education department’s broader count) in a mixed county-municipal-special model — and populates the administrative-cost and student-outcome comparisons from primary data. Those comparisons show a real but bounded pattern: general-administration cost per pupil (F-33 function 2300, a small share of total spending and narrower than all central-office activity) is lower in more consolidated structures, both across the states shown and across Ohio districts by size, while the measured student outcomes bear no simple relationship to structure and the comparison does not isolate governance from other state differences. Every figure is traceable and every confounder named. The paper does not recommend a structure, score the states, or model savings of its own.

Two cautions carry through. The “one district per county” comparison fits Florida but not Tennessee, and the “fewer districts, lower cost” intuition is a hypothesis the literature complicates rather than confirms. The standard the paper holds itself to is not “no conclusion” but no conclusion stronger than the evidence supports: where the data warrant a bounded, descriptive finding, it will report one; where they do not, it will say so. That is how the paper answers the original request on its own terms — if there is a better, more efficient model for Ohio, Ohioans deserve to see the data, and to see, just as plainly, what the data cannot settle.

Revision History

This is a living document, reviewed and reissued periodically as data are incorporated and the analysis matures, on a cadence set jointly by OCG’s Research Center and OCG leadership rather than a fixed calendar interval. Each revision is logged below; superseded versions are preserved in the OCG Research Library.

- **Version 1.0 — August 3, 2026 — Initial release.** Confirms the structural baseline (Ohio: 611 traditional city/local/exempted-village districts, 49 joint vocational districts, and 51 educational service centers as reported in the Auditor of State’s 2020 study; Florida: 67 county districts under Art. IX, § 4(a); Tennessee: 141 locally organized districts, 147 under the state education department’s broader universe) and populates the cross-state structure, administrative-cost, staffing, and outcome comparisons and the Ohio district-level size–cost model from primary sources (NCES CCD 2023–24; NCES F-33 FY2023 Provisional File Version 1a; Census SAIPE and Vintage-2025 population; EDGE wage and density indices; NAEP 2024; NCES Digest Table 219.46 ACGR data file). Third-party consolidation-savings estimates are presented attributed and caveated; OCG generates no savings estimate and makes no recommendation. Figures were verified against primary sources, and issue-spotting notes from external review were adopted only after independent primary-source confirmation. A detailed development and review log is maintained separately in the OCG Research Library.

Appendix A. Data Fields and Sources by Table

For transparency, the specific fields reported in each table and figure, with their sources. The accompanying results workbook contains the district-level audit records, the 619→608 sample reconciliation, and the computed tables:

Table / Figure	Fields
Table 1	K–12 governance unit; count; source & basis (ODEW; Ohio LSC; Auditor of State 2020; NCES CCD). Enrollment for the 611 traditional districts is given in the counting-universe note.
Table 2	Selected year; number of Ohio districts; source (Ohio School Boards Association; ODEW). Sparse anchors (1915 and 2023–24); a full period series is pending.
Figure 1	Ohio districts by enrollment size, with median and small-district share (ODEW/NCES).
Table 3	State; counties; districts; municipal/special systems separate; organizing basis (confirmed: OH local; FL county under Art. IX § 4; TN mixed).
Table 4	State; population (2025); K–12 enrollment; districts (CCD regular LEAs); students per district (mean); median district; share of districts under 1,000 (NCES CCD; U.S. Census).
Table 5	General administration (F-33 2300); school administration (2400); instruction (1000); total current — per pupil, enrollment-weighted, FY2023 SDF Provisional File 1a, by state.
Table 6	General-administration and school-administration FTE per 1,000 students, by state (NCES CCD staffing, 2023–24). Supplementary — classifications vary by state.
Figure 2	District-level (Ohio) general-admin cost per pupil vs. enrollment, with demographic/density/wage controls.
Table 7	NAEP grade-4 and grade-8 reading and mathematics (2024); four-year adjusted-cohort graduation rate (2021–22), by state. State proficiency rates are not compared across states.
Companion workbook	The F-33 / NCES function-code mapping (2300 general administration, 2400 school administration, 1000 instruction) to this paper’s labels, plus district-level records and the 619→608 sample reconciliation, are in the accompanying results workbook.