



Governmental Units in 1972

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This is the first of a series of brief reports designed to make available, as early as possible, preliminary information from the 1972 Census of Governments. The several series of publications resulting from the Census of Governments will supply data concerning numbers and characteristics of governments in the United States, value of taxable property, public employees and payrolls, and governmental revenues, expenditure, debt, and financial assets.

There were 78,268 governmental units in the United States at the beginning of 1972. The 15,780 local school districts and 23,886 special districts accounted for a little over one-half of this total. The remainder includes the Federal Government, the 50 State governments, 3,044 counties, 18,516 municipalities, and 16,991 townships. The average number of governmental units per State is 1,565, but Illinois has 6,386 while Hawaii has only 20.

More than 3,000 governments are found in each of nine States, as follows:

California	3,820
Illinois	6,386
Kansas	3,716
Minnesota	3,396
Nebraska	3,562
New York	3,307
Ohio	3,260
Pennsylvania	4,936
Texas	3,625

Together, these nine States account for nearly one-half (46 percent) of all governmental units in the Nation. Table 1 shows the number of governments in each State by type of unit:

The total number of governmental units in 1972 is 3,031 less than that reported for the 1967 Census of Governments. Following is a summary comparison of national totals by types of governments for 1972 with related numbers for 1967 and 1962.

Type of government	1972	1967	1962
Total	78,268	81,299	91,237
U.S. Government	1	1	1
State governments	50	50	50
Local governments	78,217	81,248	91,186
Counties	3,044	3,049	3,043
Municipalities	18,516	18,048	18,000
Townships	16,991	17,105	17,142
School districts	15,780	21,782	34,678
Special districts	23,886	21,264	18,323

As this tabulation shows, there has been a continuing sharp reduction in school district numbers during recent years. This decrease has been partly offset by an increase in number of municipalities and special districts. County governments have remained virtually unchanged in number while townships have reflected small decreases over the past 10 years.

Table 2 provides for each State the 1972 and 1967 counts of municipalities, school districts, and special districts, and the changes that have occurred for these types of governments during this 5-year interval.

TYPES OF LOCAL GOVERNMENTS

Counties

Organized county governments are found throughout the Nation except for Connecticut, Rhode Island, the District of Columbia, and limited portions of other States as described on page 5 of this report. In Alaska, the counties are officially designated as "boroughs" and in Louisiana as "parishes."

The decrease from 3,049 in 1967 to 3,044 in 1972 reflects the following changes:

1. The creation of an additional borough (county) government in Alaska; and
2. The following city-county consolidations counted for Census statistics as municipalities:

- Alaska--the consolidation of Greater Juneau Borough with Juneau city to form the city and borough of Juneau and the consolidation of Greater Sitka Borough and Sitka city to form the city and borough of Sitka;
- Florida--the consolidation of Duval County and Jacksonville city to form the city of Jacksonville;
- Georgia--the consolidation of Muscogee County and Columbus city to form the city of Columbus;
- Indiana--the consolidation of Marion County and Indianapolis city to form the city of Indianapolis; and
- Nevada--the consolidation of Ormsby County and Carson City to form the city of Carson City.

Municipalities

As used here, the term "municipalities" includes all active governmental units officially designated as cities, villages, boroughs (except for Alaska), and towns (except for the six New England States, New York, and Wisconsin). This concept corresponds generally to the "incorporated places" that are recognized in Census Bureau reporting of population and housing statistics subject to an important qualification--the count of municipalities in this report excludes places which are currently governmentally inactive.

Municipal governments which numbered 18,516 in 1972, have increased by nearly 500 since 1967.

Townships

The term "townships" is applied here to 16,991 organized governments, located in 21 States. This category includes governmental units officially designated as towns in the six New England States, New York, and Wisconsin and some "plantations" in Maine and "locations" in New Hampshire, as well as governments called townships in other areas.

These units range widely in scope of governmental powers and operations. Most of them, particularly in the North Central States, perform only a very limited range of services for predominantly rural areas. However, by general law in New England, New Jersey, and Pennsylvania, and to some degree in Michigan, New York, and Wisconsin, townships (or "towns") are vested with relatively broad powers and, where they include closely settled territory, perform functions commonly associated with municipal governments.

Since 1967, the number of township governments has shown a small decrease.

School districts

Of the 17,237 school systems in the United States in 1972, only the 15,780 that are independent school districts enter into the count of separate units of government. The other 1,457 "dependent" school systems are regarded as agencies of other governments--a county, municipality, township, or the State--and are excluded from the count of governmental units. Table 1, however, shows a distribution by States of these "dependent" school systems as well as of independent school districts.

The 15,780 school districts recorded in 1972 reflect a continuation of the marked decline that has taken place in the number of school districts over the past 30 years, primarily as a result of school district consolidation and reorganization. As can be noted from the following tabulation, the present number of school districts is less than three-fourths of the 1967 total, less than one-half of the total 10 years ago, and only slightly over one-eighth of the 1942 total:

School year	Number of school districts
1971-72.....	15,780
1966-67.....	21,782
1961-62.....	34,678
1956-57.....	50,454
1951-52.....	67,355
1941-42.....	108,579

Detailed information on the number of public school systems and their enrollment, as well as other characteristics, will appear in Preliminary Report No. 2 of the 1972 Census of Governments, Public School Systems in 1971-72.

Special districts

Special districts make up the most varied area of local government. With the exception of Alaska, these units are found in every State and in the District of Columbia. A majority of special districts are established to perform a single function but some have been given authority by their enabling legislation to provide several kinds of services. The section below on "Criteria for Classifying Governmental Units," describes standards used by the Bureau of the Census to determine what types of local districts, authorities, commissions, boards, and other entities should be classified as independent local governments.

The 23,886 special districts counted in 1972 reflect an increase of 2,622 (12 percent) since 1967 when 21,264 such units were recorded.

A summary of the number of special districts in 1972, by functional classification, as reported by State in table 3, is shown below:

Function	Number	Percent
Total.....	23,886	100.0
Natural resources.....	6,630	27.8
Soil conservation.....	2,564	10.7
Drainage.....	2,192	9.2
Irrigation, water conservation	966	4.0
Flood control.....	677	2.8
Other and composite resource		
purposes.....	231	1.0
Fire protection.....	3,872	16.2
Urban water supply.....	2,478	10.4
Housing.....	2,270	9.5
Cemeteries.....	1,496	6.3
Sewerage.....	1,406	5.9
School buildings.....	1,085	4.5
Highways.....	698	2.9
Parks and recreation.....	749	3.1
Hospitals.....	655	2.7
Libraries.....	498	2.1
Other single-function districts.	1,146	4.8
Multiple-function districts.....	903	3.8

The functional classification of special districts, as shown above and in table 3, is based on two kinds of information: (1) The name of the entity involved (housing authority, hospital district, etc.) which in many instances provides a specific guide; and (2) the function or functions reported as being performed by an individual special district in response to the directory survey discussed below under "Sources and Reliability of Data." Especially within the broad "natural

resources" area, there are shadings and mixtures of activities which limit the sharpness of the functional distinctions suggested in table 3. Also, the concept of multiple-function special districts has been arbitrarily limited to units of consequential size--those having at least 5 full-time employees or \$100,000 of long-term debt. A number of units which reported concern for more than a single function but which fail to meet either of these size criteria have been classed as "single-function" units, in terms of their respective primary function where this was apparent or in the residual "other" group of single-function units.

CRITERIA FOR CLASSIFYING GOVERNMENTAL UNITS

Governmental services in the United States are provided through a complex structure made up of numerous public bodies and agencies. In addition to the widely recognized pattern of Federal, State, county, municipal, and township governments, there exist many offshoots from the regular structure in the form of single-function and multiple-function districts, authorities, commissions, boards, and other entities that have varying degrees of autonomy. The basic pattern differs widely from State to State. Moreover, various classes of local units within a particular State also differ in their characteristics.

Before attempting to identify and count units of government, therefore, it is necessary to define what is to be counted and to establish standards for classifying the various types of governmental entities that are encountered. The discussion below sets forth the definitions and criteria that have been used by the Bureau of the Census in classifying and counting governmental units for this report. Following is a summary definition:

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

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

Existence as an organized entity

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

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

Obviously, the mere right to exist is not sufficient. Where a former governmental unit has ceased to operate--e.g., receives no revenue, conducts no activities, and has no officers currently--it is not counted as an existing government.

Governmental character

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

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

Substantial autonomy

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

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

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

Conversely, separate existence is not attributed to entities which lack either fiscal or administrative independence. Some local government agencies having considerable fiscal autonomy are therefore classified as being parts of other "parent" governmental units where integration is evidenced by characteristics (usually more than one) such as the following:

(1) Appointment of agency officers by the chief executive of the parent government, or control of the agency by a board composed wholly or mainly of parent government officials.

(2) Control by the agency over facilities that supplement, serve, or take the place of facilities ordinarily provided by the creating government.

(3) Provision that agency properties and responsibilities shall revert to the creating government after agency debt has been repaid.

(4) Requirements for approval of agency plans by the creating government.

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

¹Exceptions to strict application of these tests of autonomy have been made in a few instances, for types of entities that were treated as dependent agencies of other governments in the 1957 Census of Governments--i.e., school building corporations in Indiana (formerly counted as adjuncts of school districts); certain New Jersey authorities; and, in particular, the numerous "municipal authorities" in Pennsylvania. These exceptions have been dictated mainly by the difficult problems which the dependent-agency approach involved in these instances for the development of statistics on local government finances.

Other factors

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

Noncritical characteristics

The foregoing description of essential characteristics makes no reference to certain other attributes which are possessed by many governments but which are not essential criteria for the identification of governmental units. Among such noncritical attributes are geographic area, population, taxing power, and internal uniformity of taxation and services.

Most governments, but not all, exist to serve and operate primarily within an explicit geographic area for which a population can be determined. However, some entities having all essential characteristics of local governments do not possess this attribute, but at best can be associated only with an undefined general location or area, rather than an explicitly defined territory. Examples are districts providing toll road and bridge facilities. Even those governmental units which can be directly associated with a defined territory for certain purposes, such as property taxation, often own and operate facilities outside, or provide services on one basis or another to residents of adjoining territory.

Most units of governments are vested with authority to impose taxes. Again, however, this is not an essential or critical attribute.

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

RELATION TO OTHER CLASSIFICATIONS AND LISTINGS

Local areas for population statistics

The designations for certain kinds of local governments--counties, municipalities, townships and towns--are the same as the terms applying to related areas that are used for presentation of statistics on population and other subjects. However, this report is concerned with the governmental units so designated, rather than with the geographic areas similarly named.

The numbers given here under such headings refer to operating governments; some of the areas similarly designated in other statistical reports lack an organized local government of the type concerned. Thus, the difference between county areas and county governments reflects the fact that in some county-type areas no distinct county government exists. Following is a reconciliation of the number of county governments with the number of county-type areas:

Total of all county-type areas in the United States.	3,146
Areas with an independently organized county government.	3,044
County-type areas without an independently organized county government.	102
A. Areas with governments legally designated as city-counties and operating primarily as cities	5
1. Alaska: City and Borough of Juneau and City and Borough of Sitka	
2. California: City and County of San Francisco	
3. Colorado: City and County of Denver	
4. Hawaii: City and County of Honolulu	
B. Areas designated as metropolitan governments and operating primarily as cities .	1
Tennessee: Metropolitan Government of Nashville and Davidson County	
C. Areas having certain types of county offices, but as part of another government (city, township).	12
1. Florida: County of Duval (city of Jacksonville)	
2. Indiana: County of Marion (city of Indianapolis)	

3. Louisiana: Parish of Orleans (city of New Orleans) and parish of East Baton Rouge (city of Baton Rouge)
 4. Massachusetts: County of Nantucket (township of Nantucket) and county of Suffolk (city of Boston)
 5. New York: Counties of Bronx, Kings, New York, Queens, and Richmond (all city of New York)
 6. Pennsylvania: County of Philadelphia (city of Philadelphia)
- D. Cities located outside of any "county" area and administering functions elsewhere commonly performed by counties 43
1. District of Columbia: Washington
 2. Georgia: Columbus city
 3. Maryland: Baltimore city (distinct from Baltimore County)
 4. Missouri: St. Louis city (distinct from St. Louis County)
 5. Nevada: Carson City
 6. Virginia (38 "independent cities"): Alexandria, Bedford, Bristol, Buena Vista, Charlottesville, Chesapeake, Clifton Forge, Colonial Heights, Covington, Danville, Emporia, Falls Church, Fairfax, Franklin, Fredericksburg, Galax, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Martinsville, Newport News, Norfolk, Norton, Petersburg, Portsmouth, Radford, Richmond, Roanoke, Salem, South Boston, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester.
- E. Unorganized areas bearing county designations 16
1. Connecticut (8 county areas with no county government): Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham
 2. Rhode Island (5 county areas with no county government): Bristol, Kent, Newport, Providence, and Washington
 3. South Dakota (3 county areas attached to other counties for government purposes): Shannon, Todd, and Washabaugh

F. Other unorganized county-type areas 25

1. Alaska: 24 Census Divisions (excludes those five Census Divisions coextensive with a borough or consolidated city and borough and counted above)
2. Montana: Area of Yellowstone National Park (areas located in Idaho and Wyoming are included in county areas in those States.)

The difference with regard to towns and townships is similar to that for counties, but reflects the fact that numerous township areas, rather than only a few, do not have organized and operating township governments.

Also, already mentioned, the count here of "municipalities" excludes some "incorporated places" (as recognized for reporting of population statistics) which apparently had no municipal government in operation as of early 1972.

Other sources

The number of school systems reported here is likely to correspond generally to counts of school administrative areas or units that appear in reports of State offices of education--subject, of course, to possible differences of time reference, especially in any State where reorganization of school districts is widely underway.

The count of governments reported here may differ materially from the number of "taxing units" or "taxing areas" as reported by official agencies in some States, for two reasons: (1) Not all special district governments, as counted here, are legally authorized to levy taxes, and those without such power would be properly excluded from any list of taxing units; (2) in some States, there are legal provisions for subordinate "districts" of counties or other types of governments within which supplementary property taxes can be imposed to finance particular types of improvements or governmental services. In such instances, the number of taxing areas would exceed the number of governmental units, as defined for this report.

SOURCES AND RELIABILITY OF DATA

The 1972 count of local governments is based on a directory card listing which shows for each governmental unit and dependent school system its name, county location, mailing address, and selected characteristics--including the population of counties, municipalities, and townships and the enrollment of school districts and dependent school systems. This directory card record was first prepared in 1951-52 and has since been successively updated.

Enumeration of units

The assembly of the 1972 directory information for school systems involved the following steps: (1) The directory cards as last revised for 1967 were initially updated using 1970-71 individual State department of education listings provided by the U.S. Office of Education; and (2) a directory mail survey was applied to all individual school systems, beginning in November 1971, to verify addresses, to eliminate any districts that had gone out of existence, and to obtain information on school enrollment and other characteristics.

For nonschool local governments, this new enumeration also involved a number of steps as follows: (1) Recording State legislation enacted since 1967 creating or authorizing various types of special districts; (2) addition of new special districts shown by published Federal and State sources or reported by State agencies in response to inquiries; (3) a mail survey of individual county clerks (in a few instances, State officials) requesting review of the adjusted list of special districts for each county and the entry of cor-

rections showing any additional or inactive districts and also asking for information on municipalities incorporated since the 1967 Census of Governments; and (4) a directory mail survey of each local nonschool government, beginning in December 1971, to verify addresses, eliminate nonactive units, and to obtain information on selected characteristics.

Limitations

This count and identification of governmental units is intended to reflect the status of local governments as of the beginning of calendar 1972. However, as the procedural description indicates, various factfinding stages were involved, and it is possible that some changes that occurred late in 1971 are not reflected here.

ACKNOWLEDGMENT

The generous assistance of State and local officials in providing the basic data for this report is gratefully acknowledged.

1972 CENSUS OF GOVERNMENTS

Table 1. Number of Governmental Units, by Type: 1972

State	All governmental units ¹	Local governments except school districts					School districts	Exhibit: Other public school systems ²
		Total	Counties	Municipalities	Townships	Special districts		
United States.....	78,268	62,437	3,044	18,516	³ 16,991	23,886	15,780	1,457
Alabama.....	876	749	67	396	-	286	126	-
Alaska.....	121	120	8	112	-	-	-	26
Arizona.....	407	169	14	65	-	90	237	4
Arkansas.....	1,284	895	75	454	-	366	388	-
California.....	3,820	2,687	57	407	-	2,223	1,132	1
Colorado.....	1,319	1,132	62	258	-	812	184	-
Connecticut.....	428	413	34	34	149	230	14	155
Delaware.....	159	133	3	52	-	78	25	1
District of Columbia.....	3	3	-	1	-	2	-	3
Florida.....	866	771	66	390	-	315	94	-
Georgia.....	1,244	1,054	198	530	-	396	189	-
Hawaii.....	20	19	3	1	-	15	-	1
Idaho.....	902	784	44	197	-	543	117	-
Illinois.....	6,386	5,208	102	1,267	1,432	2,407	1,177	-
Indiana.....	2,793	2,477	91	546	1,008	832	315	1
Iowa.....	1,819	1,355	99	951	-	305	463	-
Kansas.....	3,716	3,384	105	626	1,517	1,136	331	-
Kentucky.....	1,136	944	120	378	-	446	191	-
Louisiana.....	835	768	62	287	-	419	66	-
Maine.....	715	636	16	22	472	126	78	213
Maryland.....	404	403	23	151	-	229	-	33
Massachusetts.....	683	631	12	39	312	268	51	322
Michigan.....	2,650	2,002	83	532	1,248	139	647	-
Minnesota.....	3,396	2,950	87	854	1,798	211	445	2
Mississippi.....	797	634	82	270	-	282	162	-
Missouri.....	2,808	2,171	114	894	343	820	636	-
Montana.....	993	440	56	126	-	258	552	-
Nebraska.....	3,562	2,187	93	537	476	1,081	1,374	-
Nevada.....	185	167	16	17	134	-	17	-
New Hampshire.....	500	341	10	13	224	94	158	9
New Jersey.....	1,457	929	21	335	232	341	527	82
New Mexico.....	310	220	32	89	-	99	89	-
New York.....	3,307	2,560	57	618	931	954	746	34
North Carolina.....	893	802	100	454	-	248	-	2 ⁶
North Dakota.....	2,727	2,340	53	358	1,368	561	386	1
Ohio.....	3,260	2,619	88	936	1,320	275	640	1
Oklahoma.....	1,684	1,026	77	547	-	492	657	-
Oregon.....	1,447	1,093	36	231	-	826	353	-
Pennsylvania.....	4,936	4,407	66	1,012	1,552	1,777	528	3
Rhode Island.....	116	112	-	6	31	73	3	37
South Carolina.....	585	491	46	261	-	184	93	-
South Dakota.....	1,771	1,542	64	308	1,034	136	228	-
Tennessee.....	882	867	94	316	-	457	14	133
Texas.....	3,625	2,450	254	981	-	1,215	1,174	2
Utah.....	460	419	29	214	-	116	40	-
Vermont.....	659	386	14	61	237	74	272	-
Virginia.....	388	385	96	231	-	58	-	134
Washington.....	1,683	1,365	39	266	39	1,021	317	-
West Virginia.....	509	453	55	228	-	172	55	-
Wisconsin.....	2,449	2,031	72	570	1,263	121	417	50
Wyoming.....	384	313	25	87	-	203	70	-

- Represents zero or rounds to zero.

¹Including the Federal Government and the 50 States, not shown in distribution by type.

²School systems operated as part of a State, county, municipal or township government or (in the case of Pennsylvania "Joint schools") as an agency of a group of school district governments. The count of "All governmental units" does not include these numbers.

³Includes "towns" in the 6 New England States and in New York and Wisconsin.

Table 2. Number of Municipalities, School Districts, and Special Districts: 1972 and 1967

State	Municipalities			School districts			Special districts		
	1972	1967	Increase or decrease (-) 1967-72	1972	1967	Increase or decrease (-) 1967-72	1972	1967	Increase or decrease (-) 1967-72
United States.....	18,516	18,048	468	15,780	21,782	-6,002	23,886	21,264	2,622
Alabama.....	396	359	37	126	119	7	286	251	35
Alaska.....	112	51	61	-	1	-1	-	-	-
Arizona.....	65	62	3	237	242	-5	90	76	14
Arkansas.....	454	423	31	388	402	-14	366	352	14
California.....	407	400	7	1,132	1,239	-107	2,223	2,168	55
Colorado.....	258	251	7	186	191	-5	812	748	64
Connecticut.....	34	34	-	14	9	5	230	221	9
Delaware.....	52	52	-	25	50	-25	78	65	13
District of Columbia.....	1	1	-	-	-	-	2	1	1
Florida.....	390	383	7	94	67	27	315	310	5
Georgia.....	550	512	18	189	194	-5	366	338	28
Hawaii.....	1	1	-	-	-	-	15	15	-
Idaho.....	137	194	-3	117	120	-3	543	513	30
Illinois.....	1,167	1,256	-11	1,177	1,350	-173	2,407	2,313	94
Indiana.....	546	550	-4	315	399	-84	552	619	-213
Iowa.....	951	945	6	463	478	-15	305	280	25
Kansas.....	626	623	3	331	360	-29	1,136	1,037	99
Kentucky.....	378	359	19	191	200	-9	446	273	173
Louisiana.....	287	270	17	66	67	-1	419	334	85
Maine.....	22	21	1	78	65	13	126	127	-1
Maryland.....	151	151	-	-	-	-	229	187	42
Massachusetts.....	39	39	-	51	44	7	268	247	21
Michigan.....	532	522	10	647	935	-293	139	110	29
Minnesota.....	854	850	4	445	1,282	-837	211	148	63
Mississippi.....	270	268	2	162	161	1	282	272	10
Missouri.....	894	856	38	636	870	-234	820	734	86
Montana.....	126	125	1	552	713	-161	255	209	49
Nebraska.....	537	538	-1	1,374	2,322	-948	1,081	952	129
Nevada.....	17	17	-	17	17	-	134	95	39
New Hampshire.....	13	13	-	158	181	-23	94	89	5
New Jersey.....	335	335	-	527	522	5	341	311	30
New Mexico.....	89	88	1	89	90	-1	99	97	2
New York.....	618	616	2	746	916	-170	954	965	-11
North Carolina.....	454	437	17	-	-	-	248	215	33
North Dakota.....	358	357	1	386	538	-152	561	431	130
Ohio.....	936	933	3	640	710	-70	275	228	47
Oklahoma.....	547	522	25	657	960	-303	402	214	188
Oregon.....	231	222	9	353	398	-45	826	800	26
Pennsylvania.....	1,012	1,005	7	528	749	-221	1,777	1,624	153
Rhode Island.....	8	8	-	3	3	-	73	67	6
South Carolina.....	261	259	2	93	108	-15	184	148	36
South Dakota.....	308	306	2	228	1,984	-1,756	136	196	30
Tennessee.....	316	297	19	14	14	-	457	386	71
Texas.....	981	883	98	1,174	1,308	-134	1,415	1,001	214
Utah.....	214	213	1	40	40	-	176	163	13
Vermont.....	61	65	-4	272	267	5	74	72	2
Virginia.....	231	229	2	-	-	-	58	48	10
Washington.....	266	267	-1	317	346	-29	1,021	937	84
West Virginia.....	226	225	1	55	55	-	172	120	52
Wisconsin.....	570	568	2	417	519	-102	121	62	59
Wyoming.....	87	87	-	70	177	-107	203	185	18

- Represents zero or rounds to zero.

1972 CENSUS OF GOVERNMENTS

Table 3. Number of Special Districts,

State	All special districts	Single-function districts								Natural resources		
		Total	Education (school building districts)	Fire protection	Highways	Health	Hospitals	Housing	Libraries	Total	Drainage	Flood control
United States.....	23,886	22,983	1,085	3,872	698	257	655	2,270	498	6,630	2,192	677
Alabama.....	286	277	-	-	-	-	44	136	-	69	1	-
Alaska.....	-	-	-	-	-	-	-	-	-	-	-	-
Arizona.....	90	88	-	-	2	-	9	-	-	61	1	10
Arkansas.....	366	365	-	2	16	-	-	98	-	225	104	43
California.....	2,223	2,044	-	386	10	59	72	58	9	593	57	48
Colorado.....	912	718	-	146	1	3	18	17	-	184	27	6
Connecticut.....	230	224	-	56	17	-	-	54	-	-	-	-
Delaware.....	78	78	-	-	1	-	-	3	-	72	72	-
District of Columbia.....	2	2	-	-	-	-	-	1	-	-	-	-
Florida.....	315	312	-	40	1	19	48	60	-	118	51	1
Georgia.....	366	366	-	-	1	-	110	208	-	27	-	-
Hawaii.....	15	15	-	-	-	-	-	-	-	15	-	-
Idaho.....	543	539	-	67	72	-	6	9	26	168	39	11
Illinois.....	2,407	2,401	-	705	23	21	36	103	49	921	787	26
Indiana.....	832	831	436	-	-	-	1	32	227	123	1	23
Iowa.....	305	305	-	49	1	-	-	1	5	199	92	8
Kansas.....	1,136	1,131	-	-	-	-	30	32	5	261	73	76
Kentucky.....	446	440	-	39	6	1	1	5	71	128	3	2
Louisiana.....	419	415	-	39	-	2	45	82	-	108	92	15
Maine.....	126	122	-	1	-	-	1	9	-	16	-	-
Maryland.....	229	218	-	-	8	-	-	15	-	187	162	1
Massachusetts.....	268	266	-	12	3	-	-	154	-	15	-	-
Michigan.....	139	131	-	-	-	-	10	-	-	83	-	-
Minnesota.....	211	210	-	-	-	1	14	63	-	126	6	26
Mississippi.....	282	282	-	-	-	-	-	44	-	234	141	13
Missouri.....	820	818	-	41	412	22	12	62	47	152	96	56
Montana.....	259	257	-	-	-	-	8	7	-	132	22	1
Nebraska.....	1,081	1,066	-	390	6	-	7	89	-	280	53	9
Nevada.....	134	126	-	20	9	2	-	8	-	42	-	1
New Hampshire.....	94	91	-	17	7	-	-	12	-	10	-	-
New Jersey.....	341	311	-	98	30	-	-	66	-	14	-	-
New Mexico.....	99	95	-	-	-	-	-	-	-	76	4	2
New York.....	954	953	-	846	2	101	-	-	-	2	-	-
North Carolina.....	248	237	-	-	-	1	2	83	-	124	28	8
North Dakota.....	561	561	-	195	-	-	-	16	-	132	1	19
Ohio.....	275	268	-	-	-	1	10	28	44	114	1	20
Oklahoma.....	402	395	-	1	-	-	-	81	-	147	3	37
Oregon.....	826	812	-	211	56	-	18	10	-	243	60	17
Pennsylvania.....	1,777	1,613	649	1	4	1	5	69	1	6	-	5
Rhode Island.....	73	72	-	35	1	-	-	21	-	3	-	-
South Carolina.....	184	135	-	31	-	-	10	25	-	48	-	-
South Dakota.....	136	130	-	-	-	-	-	6	-	107	-	21
Tennessee.....	457	439	-	-	-	-	-	86	-	150	2	47
Texas.....	1,215	1,014	-	6	-	-	86	288	-	422	62	90
Utah.....	176	168	-	3	-	9	2	1	-	80	20	2
Vermont.....	74	73	-	26	4	-	-	6	-	14	-	-
Virginia.....	58	58	-	-	4	-	4	-	-	36	-	-
Washington.....	1,021	1,003	-	373	-	13	39	23	14	183	64	33
West Virginia.....	172	156	-	-	1	-	-	23	-	14	-	-
Wisconsin.....	121	121	-	-	-	-	-	75	-	42	42	-
Wyoming.....	203	197	-	36	-	1	7	-	-	124	25	-

- Represents zero or rounds to zero.

1Includes only districts reporting 5 or more full-time employees or indebtedness of at least \$100,000. Smaller units reporting more than a single service are classed in terms of their primary function.

by Function: 1972

Single-function districts--Continued										Multiple-function districts ¹				State
Natural resources--Continued			Parks and recreation	Sewerage	Utilities		Cemeteries	Other single-function districts	Total	Sewerage and water supply	Natural resources and water supply	Other multiple-function districts		
Irrigation, water conservation	Soil conservation	Other and composite purposes			Water supply	Other (electric power, gas supply, transit)								
968	2,584	231	749	1,406	2,323	155	1,496	889	903	629	67	207	U.S.	
-	68	-	-	-	4	16	-	8	9	-	-	9	Ala.	
49	-	1	-	-	8	-	8	-	2	-	-	2	Alaska	
1	76	1	-	-	6	15	-	-	1	1	-	2	Ariz.	
227	154	107	116	137	292	10	259	43	179	78	-	65	Ark.	
-	-	-	-	-	-	-	-	-	-	-	-	-	Calif.	
65	86	-	22	145	100	1	75	6	94	93	1	-	Colo.	
-	-	-	4	4	6	1	-	82	6	3	-	3	Conn.	
-	-	-	1	-	-	-	-	1	-	-	-	-	Del.	
-	-	-	-	-	-	-	-	-	-	-	-	-	D.C.	
5	60	1	1	4	3	3	-	15	3	3	-	-	Fla.	
-	27	-	2	-	4	1	-	13	-	-	-	-	Ga.	
-	15	-	-	-	-	-	-	-	-	-	-	-	Hawaii	
6R	50	-	1	9	11	-	169	1	4	2	2	-	Idaho	
9	98	1	282	128	50	6	40	37	6	5	-	1	Ill.	
5	94	-	-	4	1	1	-	6	1	1	-	-	Ino.	
-	99	-	-	12	37	-	-	1	-	-	-	-	Iowa	
7	105	-	1	3	167	-	629	3	5	2	-	3	Kans.	
1	122	-	1	32	146	-	-	10	6	3	-	3	Ky.	
1	-	-	34	31	59	3	-	12	4	-	-	4	La.	
-	16	-	1	23	60	2	1	8	4	3	-	1	Maine	
-	24	-	1	1	2	-	-	4	11	8	-	3	Nd.	
-	15	-	-	2	77	3	-	-	2	1	-	1	Mass.	
-	83	-	1	6	8	1	-	22	8	8	-	-	Mich.	
3	91	-	1	2	-	1	-	2	1	-	-	1	Minn.	
1	79	-	-	-	1	-	-	3	-	-	-	-	Miss.	
-	-	-	1	6	63	-	-	1	1	-	-	1	Mo.	
53	56	-	-	5	4	-	67	34	1	1	-	-	Mont.	
41	86	91	-	144	10	33	57	50	15	2	-	13	Nebr.	
4	37	-	5	6	4	3	6	21	8	4	-	4	Nov.	
-	10	-	-	2	38	-	-	5	3	2	-	1	N.H.	
-	14	-	-	67	5	-	-	31	30	27	-	3	N.J.	
20	50	-	-	-	-	-	-	19	4	1	-	-	N. Mex.	
-	-	2	-	-	-	-	-	2	1	-	-	1	N.Y.	
-	88	-	-	8	10	-	-	9	11	9	-	2	N.C.	
46	66	-	153	-	-	-	-	65	-	-	-	-	N. Dak.	
5	88	-	44	3	8	4	-	12	7	1	1	2	Ohio	
15	92	-	-	3	158	-	-	5	7	4	3	-	Okla.	
107	57	2	18	40	126	5	58	27	14	2	2	10	Oreg.	
1	-	-	38	435	224	6	-	177	161	136	-	25	Pa.	
-	3	-	-	2	7	-	-	3	1	-	-	1	R.I.	
-	48	-	4	7	32	5	-	3	19	8	-	11	S.C.	
15	71	-	-	15	1	1	-	-	6	6	-	-	S. Dak.	
2	99	-	1	1	173	20	-	9	18	11	-	7	Tenn.	
75	192	3	1	3	158	-	-	50	201	169	17	15	Tex.	
17	41	-	1	14	15	-	30	4	8	6	2	-	Utah	
-	14	-	-	-	23	-	-	-	1	-	-	1	Vt.	
-	36	-	2	4	-	-	-	8	-	-	-	-	Va.	
86	-	-	11	52	130	20	72	73	18	2	3	13	Wash.	
-	14	-	1	24	91	-	-	2	16	15	-	1	W. Va.	
-	-	-	1	3	-	-	-	-	-	-	-	-	Wis.	
37	40	22	-	5	-	-	24	-	6	6	-	-	Wyo.	