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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 1977 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 80,171 governmental units in the United States at the beginning of 1977. The 15,260 local school districts and 26,140 special districts accounted for a little over one-half of this total. The remainder includes the Federal Government, the 50 State governments, 3,042 counties, 18,856 municipalities, and 16,822 townships. The average number of governmental units per State is 1,603 but Illinois has 6,643 while Hawaii has only 20.

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

California .....	3,824
Illinois .....	6,643
Kansas .....	3,730
Minnesota .....	3,424
Nebraska .....	3,585
New York .....	3,312
Ohio .....	3,288
Pennsylvania .....	5,333
Texas .....	3,914

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 1977 is 1,902 more than that reported for the 1972 Census of Governments. Following is a summary comparison of national totals by types of

Type of government	1977	1972	1967
Total .....	80,171	78,269	81,299
U.S. Government .....	1	1	1
State governments .....	50	50	50
Local governments .....	80,120	78,218	81,248
Counties .....	3,042	3,044	3,049
Municipalities .....	18,856	18,517	18,048
Townships .....	16,822	16,991	17,105
School districts .....	15,260	15,781	21,782
Special districts .....	26,140	23,885	21,264

governments for 1977 with related numbers for 1972 and 1967.

This tabulation indicates a reduction in the rate of decline in school district numbers during the most recent census period. Also shown is a significant increase in the number of special districts which continued during the past five years along with a sustained moderate increase in the number of municipalities. During the three census periods illustrated the number of county governments have remained relatively constant while the number of townships has continued to decrease slightly.

Table 2 provides for each State the 1977 and 1972 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 4 of this report. In Louisiana, the counties are officially designated as "parishes," and the "boroughs" in Alaska resemble county governments in other States.

The decrease from 3,044 in 1972 to 3,042 in 1977 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 Anchorage Area Borough with Anchorage city to form the Municipality of Anchorage;

Kentucky—the consolidation of Fayette County and Lexington city to form Lexington Fayette Urban County.

3. Virginia—the elimination of Nansemond County, which became part of the independent city of Suffolk.

#### 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, Minnesota, 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 qualifi-

cation—the count of municipalities in this report excludes places which are currently governmenally inactive.

Municipal governments which numbered 18,856 in 1977, have increased by more than 300 since 1972.

### Townships

The term "townships" is applied here to 16,822 organized governments, located in 20 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. In Minnesota, the terms "town" and "township" are used interchangeably with reference to township governments.

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, Minnesota, 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 1972, the number of township governments has shown a small decrease.

### School districts

Of the 16,658 school systems in the United States in 1977, only the 15,260 that are independent school districts enter into the count of separate units of government. The other 1,398 "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 15,260 school districts recorded in 1977 reflect a reduction in the rate of decline that has taken place in the number of school districts over the past 35 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 only slightly less than the 1972 total, less than one-half of the total 15 years ago, and only slightly over one-eighth of the 1942 total:

School year	Number of school districts
1976-77 . . . . .	15,260
1971-72 . . . . .	15,781
1966-67 . . . . .	21,782
1961-62 . . . . .	34,678
1956-57 . . . . .	50,454
1951-52 . . . . .	67,355
1941-42 . . . . .	108,579

### Special districts

Special districts make up the most varied area of local government. With the exception of Alaska, which has no special districts in operation, 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 types 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 26,140 special districts counted in 1977 reflect an increase of 2,255 (9 percent) since 1972 when 23,885 such units were recorded.

Function	Number	Percent
Total . . . . .	26,140	100.0
Natural resources . . . . .	6,607	25.3
Soil conservation . . . . .	2,427	9.3
Drainage . . . . .	2,249	8.6
Irrigation, water conservation . . . . .	944	3.6
Flood control . . . . .	689	2.6
Other natural resources activity . . . . .	298	1.1
Fire protection . . . . .	4,197	16.0
Urban water supply . . . . .	2,512	9.6
Housing and community redevelopment . . . . .	2,403	9.2
Cemeteries . . . . .	1,614	6.2
Sewerage . . . . .	1,644	6.3
School building authorities . . . . .	1,046	4.0
Highways . . . . .	659	2.5
Parks and recreation . . . . .	830	3.2
Hospitals . . . . .	726	2.8
Libraries . . . . .	588	2.2
Other single-function districts . . . . .	1,534	5.9
Multiplesfunction districts . . . . .	1,780	6.8

A summary of the number of special districts in 1977, by functional classification, as reported by State in table 3, is shown below.

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.

### 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 government 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 of 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 repre-

senting 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.<sup>1</sup>

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.

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<sup>1</sup>Exceptions 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 non-critical 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 . . . . . 3,148

Areas with an independently organized county government . . . . . 3,042

County-type areas without an independently organized county government . . . . . 106

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) . . . . . 13

- 1. Florida: County of Duval (city of Jacksonville)
- 2. Indiana: County of Marion (city of Indianapolis)
- 3. Kentucky: Lexington-Fayette Urban County
- 4. Louisiana: Parish of Orleans (city of New Orleans) and parish of East Baton Rouge (city of Baton Rouge)
- 5. Massachusetts: County of Nantucket (town of Nantucket) and county of Suffolk (city of Boston)
- 6. New York: Counties of Bronx, Kings, New York, Queens, and Richmond (all city of New York)
- 7. Pennsylvania: County of Philadelphia (city of Philadelphia)

D. Cities located outside of any "county" area and administering functions elsewhere commonly performed by counties . . . . . 47

- 1. Alaska: Municipality of Anchorage
- 2. District of Columbia: Washington
- 3. Georgia: Columbus city
- 4. Maryland: Baltimore city (distinct from Baltimore County)
- 5. Missouri: St. Louis city (distinct from St. Louis County)
- 6. Nevada: Carson City

7. Virginia (41 "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, Manassas, Manassas Park, Martinsville, Newport News, Norfolk, Norton, Petersburg, Poquoson, Portsmouth, Radford, Richmond, Roanoke, Salem, South Boston, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester.

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.....24

1. Alaska: 23 Census Divisions (excludes those six 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 nu-

merous 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 1977.

**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 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 1977 count of local governments is based on a directory file which shows for each governmental unit and dependent school system its name, county location, mailing address, and selected characteristics. This directory file was first prepared in 1951-52 and has since been successively updated.

**Enumeration of units**

A file consisting of counties, municipalities, and townships was continuously updated since the 1972 Census, as these units of government became established, dissolved, or reorganized. The list of school systems was updated for the 1977 Census by using 1975-76 individual State department of education directories and listings provided by the U.S. Office of Education.

For special districts, this new enumeration involved several steps as follows: (1) Recording State legislation enacted since 1972 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 corrections showing any additional or inactive districts.

Finally, a directory mail survey of each unit of local government, beginning in November 1976, was conducted to verify addresses, eliminate nonactive units, and 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 1977. However, as the procedural description indicates, various factfinding stages were involved, and it is possible that some changes that occurred late in 1976 are not reflected here.

**Acknowledgment**

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

Table 1. Number of Governmental Units, by Type: 1977

State	All governmental units <sup>1</sup>	Local governments					Exhibit Other public school systems <sup>2</sup>
		Counties	Municipalities	Townships	School districts	Special districts	
UNITED STATES . . . . .	80 171	3 042	18 856	216 822	15 260	26 140	1 398
ALABAMA . . . . .	935	67	414	-	126	327	-
ALASKA . . . . .	151	8	142	-	-	-	52
ARIZONA . . . . .	423	14	70	-	231	107	4
ARKANSAS . . . . .	1 349	75	467	-	380	426	-
CALIFORNIA . . . . .	3 824	57	413	-	1 110	2 243	1
COLORADO . . . . .	1 474	62	262	-	185	964	-
CONNECTICUT . . . . .	421	-	33	149	16	222	149
DELAWARE . . . . .	206	3	55	-	25	122	1
DISTRICT OF COLUMBIA . . . . .	2	-	1	-	-	1	2
FLORIDA . . . . .	909	66	389	-	95	358	-
GEORGIA . . . . .	1 264	158	530	-	188	387	-
HAWAII . . . . .	20	3	1	-	-	15	1
IDAHO . . . . .	975	44	199	-	117	614	-
ILLINOIS . . . . .	6 643	102	1 274	1 436	1 066	2 764	-
INDIANA . . . . .	2 864	91	563	1 008	306	895	-
IOWA . . . . .	1 853	99	955	-	463	335	-
KANSAS . . . . .	3 730	105	625	1 449	327	1 223	-
KENTUCKY . . . . .	1 186	119	405	-	181	480	-
LOUISIANA . . . . .	459	62	300	-	66	30	-
MAINE . . . . .	781	16	24	475	86	179	170
MARYLAND . . . . .	423	23	151	-	-	248	40
MASSACHUSETTS . . . . .	749	12	39	312	57	328	314
MICHIGAN . . . . .	2 639	83	531	1 245	608	171	-
MINNESOTA . . . . .	3 424	87	855	1 792	440	249	-
MISSISSIPPI . . . . .	838	82	283	-	166	306	-
MISSOURI . . . . .	2 953	114	916	326	575	1 021	-
MONTANA . . . . .	966	56	126	-	471	312	-
NEBRASKA . . . . .	3 585	93	534	471	1 277	1 209	-
NEVADA . . . . .	184	16	17	-	17	133	-
NEW HAMPSHIRE . . . . .	504	10	13	221	158	101	9
NEW JERSEY . . . . .	1 510	21	335	232	541	380	73
NEW MEXICO . . . . .	311	32	93	-	88	97	-
NEW YORK . . . . .	3 312	57	618	930	742	964	33
NORTH CAROLINA . . . . .	874	100	472	-	-	301	200
NORTH DAKOTA . . . . .	2 712	53	361	1 360	346	591	-
OHIO . . . . .	3 288	88	935	1 320	631	313	1
OKLAHOMA . . . . .	1 687	77	567	-	633	409	-
OREGON . . . . .	1 452	36	239	-	375	801	-
PENNSYLVANIA . . . . .	5 333	66	1 015	1 549	581	2 121	-
RHODE ISLAND . . . . .	118	-	8	31	3	75	37
SOUTH CAROLINA . . . . .	583	46	263	-	92	181	-
SOUTH DAKOTA . . . . .	1 730	64	311	1 009	198	147	-
TENNESSEE . . . . .	911	94	326	-	14	476	133
TEXAS . . . . .	3 914	254	1 066	-	1 138	1 455	-
UTAH . . . . .	490	29	216	-	40	204	-
VERMONT . . . . .	651	14	57	237	273	69	-
VIRGINIA . . . . .	389	95	229	-	-	64	136
WASHINGTON . . . . .	1 670	39	265	-	302	1 063	-
WEST VIRGINIA . . . . .	599	55	227	-	55	261	-
WISCONSIN . . . . .	2 520	72	576	1 270	412	189	42
WYOMING . . . . .	382	23	90	-	59	209	-

- Represents zero or rounds to zero.

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

<sup>2</sup>School systems operated as a part of a State county, municipal or township government. The count of "All governmental units" does not include these numbers.

<sup>3</sup>Includes "towns" in the 6 New England States and in New York and Wisconsin.

Table 2. Number of Municipalities, School Districts, and Special Districts: 1977 and 1972

State	Municipalities			School districts			Special districts		
	1977	1972	Increase or decrease (-) 1972 to 1977	1977	1972	Increase or decrease (-) 1972 to 1977	1977	1972	Increase or decrease (-) 1972 to 1977
UNITED STATES . . . . .	18 856	18 517	339	15 260	15 781	-521	26 140	23 885	2 255
ALABAMA . . . . .	414	396	18	126	126	-	327	286	41
ALASKA . . . . .	142	112	30	-	-	-	-	-	-
ARIZONA . . . . .	70	65	5	231	237	-6	107	90	17
ARKANSAS . . . . .	467	454	13	380	388	-8	426	366	60
CALIFORNIA . . . . .	413	407	6	1 110	1 132	-22	2 243	2 223	20
COLORADO . . . . .	262	258	4	185	187	-2	964	812	152
CONNECTICUT . . . . .	33	34	-1	16	14	2	222	231	-9
DELAWARE . . . . .	55	52	3	25	25	-	122	78	44
DISTRICT OF COLUMBIA . . . . .	1	1	-	-	-	-	1	2	-1
FLORIDA . . . . .	389	390	-1	95	94	1	358	315	43
GEORGIA . . . . .	530	530	-	188	189	-1	387	366	21
HAWAII . . . . .	1	1	-	-	-	-	15	15	-
IDAHO . . . . .	199	197	2	117	117	-	614	543	71
ILLINOIS . . . . .	1 274	1 267	7	1 066	1 177	-111	2 764	2 407	357
INDIANA . . . . .	563	546	17	306	315	-9	895	832	63
IOWA . . . . .	955	951	4	463	463	-	335	305	30
KANSAS . . . . .	625	626	-1	327	331	-4	1 223	1 136	87
KENTUCKY . . . . .	405	378	27	181	191	-10	480	446	34
LOUISIANA . . . . .	300	287	13	66	66	-	30	419	1-389
MAINE . . . . .	24	22	2	86	78	8	179	126	53
MARYLAND . . . . .	151	151	-	-	-	-	248	229	19
MASSACHUSETTS . . . . .	39	39	-	57	51	6	328	268	60
MICHIGAN . . . . .	531	532	-1	608	647	-39	171	139	32
MINNESOTA . . . . .	855	854	1	440	445	-5	249	211	38
MISSISSIPPI . . . . .	283	270	13	166	162	4	306	282	24
MISSOURI . . . . .	916	894	22	575	636	-61	1 021	820	201
MONTANA . . . . .	126	126	-	471	552	-81	312	258	54
NEBRASKA . . . . .	534	537	-3	1 277	1 374	-97	1 209	1 081	128
NEVADA . . . . .	17	17	-	17	17	-	133	134	-1
NEW HAMPSHIRE . . . . .	13	13	-	158	158	-	101	94	7
NEW JERSEY . . . . .	335	335	-	541	527	14	380	341	39
NEW MEXICO . . . . .	93	89	4	88	89	-1	97	99	-2
NEW YORK . . . . .	618	618	-	742	746	-4	964	954	10
NORTH CAROLINA . . . . .	472	454	18	-	-	-	301	248	53
NORTH DAKOTA . . . . .	361	358	3	346	386	-40	591	561	30
OHIO . . . . .	935	936	-1	631	640	-9	313	275	38
OKLAHOMA . . . . .	567	547	20	633	657	-24	409	402	7
OREGON . . . . .	239	231	8	375	353	22	801	826	-25
PENNSYLVANIA . . . . .	1 015	1 012	3	581	528	53	2 121	1 777	344
RHODE ISLAND . . . . .	8	8	-	3	3	-	75	73	2
SOUTH CAROLINA . . . . .	263	262	1	92	93	-1	181	182	-1
SOUTH DAKOTA . . . . .	311	308	3	198	228	-30	147	136	11
TENNESSEE . . . . .	326	316	10	14	14	-	476	457	19
TEXAS . . . . .	1 066	981	85	1 138	1 174	-36	1 455	1 215	240
UTAH . . . . .	216	214	2	40	40	-	204	176	28
VERMONT . . . . .	57	61	-4	273	272	1	69	74	-5
VIRGINIA . . . . .	229	231	-2	-	-	-	64	58	6
WASHINGTON . . . . .	265	266	-1	302	317	-15	1 063	1 021	42
WEST VIRGINIA . . . . .	227	226	1	55	55	-	261	172	89
WISCONSIN . . . . .	576	570	6	412	417	-5	189	121	68
WYOMING . . . . .	90	87	3	59	70	-11	209	203	6

- Represents zero or rounds to zero.

\*A large number of units in Louisiana were reclassified from independent special districts to dependent agencies of parishes and municipalities for the 1977 Census, as a result of a review of the 1974 Louisiana Constitution.

Table 3. Number of Special Districts,

State	All special districts	Single-function districts								Natural resources		
		Total	Education (school building authorities)	Fire protection	Highways	Health	Hospitals	Housing and community redevelopment	Libraries	Total	Drainage	Flood control
UNITED STATES . . .	26 140	24 360	1 046	4 197	659	354	726	2 403	588	6 607	2 249	689
ALABAMA . . . . .	327	307	-	2	-	1	44	135	-	71	1	1
ALASKA . . . . .	-	-	-	-	-	-	-	-	-	-	-	-
ARIZONA . . . . .	107	106	-	-	4	-	10	-	-	70	2	9
ARKANSAS . . . . .	426	417	-	3	16	-	-	100	-	234	104	55
CALIFORNIA . . . . .	2 243	2 033	-	386	8	60	72	58	8	560	46	36
COLORADO . . . . .	964	820	-	187	2	5	26	17	-	199	32	7
CONNECTICUT . . . . .	222	214	-	54	11	-	-	54	-	-	-	-
DELAWARE . . . . .	122	122	-	-	1	-	-	3	-	117	117	-
DISTRICT OF COLUMBIA . . . . .	1	1	-	-	-	-	-	-	-	-	-	-
FLORIDA . . . . .	358	345	-	37	6	17	46	70	3	134	50	12
GEORGIA . . . . .	387	384	-	-	1	-	113	206	-	33	-	-
HAWAII . . . . .	15	15	-	-	-	-	-	-	-	15	-	-
IDAHO . . . . .	614	600	-	82	54	9	9	37	37	183	40	21
ILLINOIS . . . . .	2 764	2 729	-	774	23	22	34	97	91	1 015	888	33
INDIANA . . . . .	895	890	475	-	-	-	1	39	238	127	5	23
IOWA . . . . .	335	335	-	61	-	-	-	3	8	210	101	10
KANSAS . . . . .	1 223	1 214	-	-	-	-	31	37	11	274	71	88
KENTUCKY . . . . .	480	474	-	61	5	-	4	5	78	127	2	5
LOUISIANA . . . . .	30	30	-	-	-	-	-	1	-	15	-	15
MAINE . . . . .	179	167	-	-	-	-	1	30	-	13	-	1
MARYLAND . . . . .	248	226	-	-	5	-	-	22	-	184	160	1
MASSACHUSETTS . . . . .	328	324	-	22	1	-	-	217	-	15	-	-
MICHIGAN . . . . .	171	156	-	-	-	-	13	-	-	85	-	-
MINNESOTA . . . . .	249	249	-	-	-	1	18	86	-	131	4	37
MISSISSIPPI . . . . .	306	299	-	-	-	1	-	46	-	245	153	12
MISSOURI . . . . .	1 021	1 002	-	88	404	125	21	59	51	145	90	55
MONTANA . . . . .	312	305	-	-	-	-	14	10	-	133	22	1
NEBRASKA . . . . .	1 209	1 015	-	440	35	-	15	114	-	200	49	7
NEVADA . . . . .	133	118	-	18	12	1	-	6	4	35	-	-
NEW HAMPSHIRE . . . . .	101	95	-	15	7	-	-	12	-	10	-	-
NEW JERSEY . . . . .	380	339	-	99	19	2	-	67	-	16	-	-
NEW MEXICO . . . . .	97	93	-	-	-	-	-	-	-	74	3	2
NEW YORK . . . . .	964	963	-	875	2	82	-	-	-	2	-	-
NORTH CAROLINA . . . . .	301	291	-	-	-	1	4	92	-	153	53	8
NORTH DAKOTA . . . . .	591	589	-	229	-	-	-	17	-	90	-	4
OHIO . . . . .	313	307	-	8	-	5	11	29	42	111	1	15
OKLAHOMA . . . . .	409	395	-	1	-	-	1	83	-	134	-	31
OREGON . . . . .	801	791	-	221	21	-	19	13	-	221	53	14
PENNSYLVANIA . . . . .	2 121	1 859	571	1	5	8	38	76	-	8	1	6
RHODE ISLAND . . . . .	75	73	-	41	1	-	-	24	-	2	-	-
SOUTH CAROLINA . . . . .	181	162	-	35	-	1	7	22	-	45	-	-
SOUTH DAKOTA . . . . .	147	126	-	4	-	-	1	7	-	89	-	18
TENNESSEE . . . . .	476	443	-	-	-	-	-	88	-	178	1	51
TEXAS . . . . .	1 455	991	-	10	-	-	112	306	-	400	56	74
UTAH . . . . .	204	189	-	6	-	9	3	-	-	82	20	2
VERMONT . . . . .	69	52	-	15	2	-	-	6	-	13	-	-
VIRGINIA . . . . .	64	64	-	-	3	-	4	-	-	39	-	-
WASHINGTON . . . . .	1 063	1 026	-	384	-	13	44	23	17	171	56	35
WEST VIRGINIA . . . . .	261	227	-	-	1	-	-	24	-	17	1	-
WISCONSIN . . . . .	189	189	-	-	-	-	-	90	-	94	45	-
WYOMING . . . . .	209	203	-	38	-	-	10	-	-	118	20	-

- Represents zero or rounds to zero.

by Function: 1977

Single-function districts--Continued									Multiple-function districts				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 natural resources activity			Water supply	Other (electricity, power, gas supply, transit)							
944	2 427	298	830	1 644	2 512	209	1 614	971	1 780	1 082	72	626	U.S.
-	69	-	-	1	29	16	-	8	20	2	-	18	ALA.
58	-	1	-	12	-	9	-	-	-	-	-	1	ALASKA
-	74	1	-	29	33	-	-	2	9	4	-	5	ARIZ.
222	136	120	120	136	312	15	268	30	210	104	27	79	ARK.
-	-	-	-	-	-	-	-	-	-	-	-	-	CALIF.
79	81	-	33	159	109	2	75	6	144	133	2	9	COLO.
-	-	-	5	4	4	3	-	79	8	3	-	5	CONN.
-	-	-	1	-	-	-	-	-	-	-	-	-	DEL.
11	60	1	5	-	5	3	-	19	13	7	-	6	D.C.
-	-	-	-	-	-	-	-	-	-	-	-	-	FLA.
-	33	-	2	-	8	3	-	18	3	3	-	-	GA.
-	15	-	-	-	-	-	-	-	-	-	-	-	HAWAII
71	51	-	8	19	11	-	176	2	14	11	2	1	IDAHO
4	90	-	321	153	68	10	89	32	35	15	-	20	ILL.
3	96	-	-	5	1	1	-	3	5	1	-	4	IND.
-	99	-	-	14	36	1	-	2	-	-	-	-	IOWA
10	105	-	1	1	213	-	644	2	9	4	-	5	KANS.
1	119	-	1	27	157	2	-	7	6	4	-	2	KY.
-	-	-	-	-	4	-	-	10	-	-	-	-	LA.
-	12	-	1	40	72	4	3	3	12	7	-	5	MAINE
-	23	-	2	6	3	-	-	4	22	6	-	16	MD.
-	15	-	-	5	97	6	-	1	4	1	-	3	MASS.
-	85	-	2	12	6	2	-	36	15	12	-	3	MICH.
-	90	-	1	6	-	1	-	1	4	-	-	4	MINN.
-	80	-	-	-	2	1	-	4	7	-	-	7	MISS.
-	-	-	2	4	101	1	-	1	19	-	-	19	MO.
51	59	-	-	5	6	-	72	65	7	7	-	-	MONT.
48	-	96	-	40	17	35	64	55	194	3	25	166	NEBR.
5	30	-	3	10	2	3	3	21	15	6	-	9	NEV.
-	10	-	-	6	41	-	-	4	6	2	-	4	N.H.
-	16	-	-	90	7	-	-	39	41	36	-	5	N.J.
21	48	-	-	-	1	-	-	18	4	3	-	1	N. MEX.
-	-	2	-	-	-	-	-	2	1	-	-	1	N.Y.
-	92	-	-	23	9	-	-	9	10	9	-	1	N.C.
25	61	-	180	-	-	-	-	73	2	-	-	2	N. DAK.
6	89	-	58	8	12	7	-	16	6	2	1	3	OHIO
12	91	-	-	4	170	-	-	2	14	7	3	4	OKLA.
99	51	2	24	43	132	10	61	26	10	1	-	9	OREG.
1	-	-	33	607	259	21	-	232	262	172	1	89	PA.
-	2	-	-	1	4	-	-	-	2	-	-	2	R.I.
-	45	-	4	8	30	4	-	6	19	9	1	9	S.C.
12	59	-	-	21	3	1	-	-	21	4	-	17	S. DAK.
-	96	-	-	1	174	21	-	11	33	12	-	21	TENN.
69	197	4	3	4	126	1	-	29	464	434	7	23	TEX.
17	43	-	4	19	21	2	41	2	15	10	1	4	UTAH
-	13	-	-	-	15	1	-	-	17	-	-	17	VT.
-	39	-	1	4	-	-	-	13	-	-	-	-	VA.
80	-	-	14	61	124	17	86	72	37	12	2	23	WASH.
-	16	-	1	46	128	5	-	5	34	30	-	4	W. VA.
-	-	49	-	5	-	-	-	-	-	-	-	-	WIS.
39	37	22	-	5	-	-	32	-	6	6	-	-	WYO.