

Finances of Special District Governments: 2002

Issued June 2005

GC02(4)-2

2002 Census of Governments
Volume 4, Number 2, Government Finances

U S C E N S U S B U R E A U
Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

ACKNOWLEDGMENTS

The staff of the Governments Division's Recurring Programs Area, headed by **Henry S. Wulf**, is responsible for the preparation of this report. **David Kellerman, Stephen Poyta, Joseph Bruzzese, William Kehm, and John Kennedy** supervised the data collection and editing activities. **Donna A. Hirsch** coordinated publication preparation activities. **Robert M. Johnson, Deborah J. Loreto-Domer, Kristin Emerson, Craig Langley, Kimberly Suckell, Alan Tominack** and **Ralph Wood** prepared tables, reviewed data tabulations, and evaluated final publication copy. **John Curry** and **Kheang Hang** performed data processing operations.

The Systems Support Division provided the table composition system. **Robert Joseph Brown**, Table Image Processing System (TIPS) Senior Software Engineer, was responsible for the design and development of the TIPS, under the supervision of **Robert J. Bateman**, Assistant Division Chief for Information Systems.

Margaret A. Smith, Meshel L. Butler, and **Corey T. Beasley** of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, provided publications and printing management, graphics design and composition, and editorial review for print and electronic media. General direction and production management were provided by **James R. Clark**, Assistant Chief, and **Susan L. Rappa**, Chief, Publications Services Branch.

Carma Hogue of the Economic Statistical Methods and Programming Division, **Howard Hogan**, Chief, supplied advice and assistance in statistical methodologies.

The U.S. Census Bureau offers special thanks for the cooperation and assistance of the thousands of state and local government officials in providing information for this report.

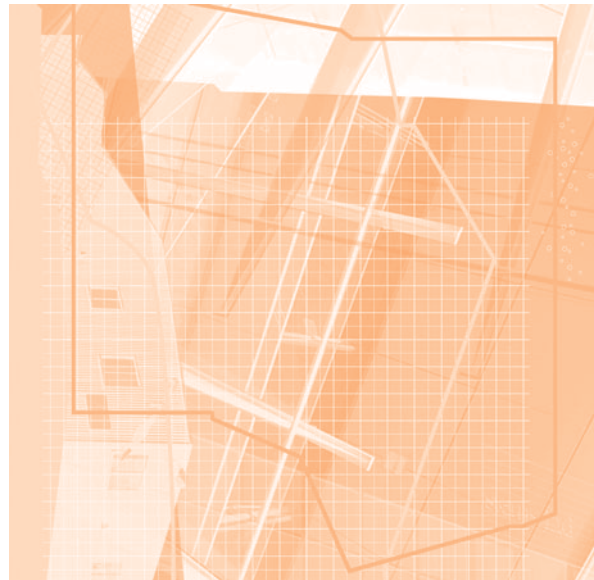
For information regarding data in this report, contact the Chief, Governments Division, U.S. Census Bureau, Washington, DC 20233-6800 or phone toll free 1-800-242-2184

Finances of Special District Governments: 2002

Issued June 2005

GC02(4)-2

2002 Census of Governments *Volume 4, Number 2, Government Finances*



U.S. Department of Commerce
Carlos M. Gutierrez,
Secretary

David A. Sampson,
Acting Deputy Secretary

Economics and Statistics Administration
Kathleen B. Cooper,
Under Secretary
for Economic Affairs

U.S. CENSUS BUREAU
Charles Louis Kincannon,
Director

SUGGESTED CITATION

U.S. Census Bureau,
2002 Census of Governments,
Volume 4, Number 2,
Finances of Special District
Governments: 2002
GC02(4)-2,
U.S. Government Printing Office,
Washington, DC, 2002.



**Economics
and Statistics
Administration**

Kathleen B. Cooper,
Under Secretary
for Economic Affairs



U.S. CENSUS BUREAU

Charles Louis Kincannon,
Director

Hermann Habermann,
Deputy Director and
Chief Operating Officer

Thomas L. Mesenbourg,
Acting Associate Director
for Economic Programs

Thomas L. Mesenbourg,
Assistant Director
for Economic Programs

Stephanie H. Brown,
Chief, Governments Division

CONTENTS

Introduction	v
Tables	
1. Summary of Special District Government Finances: 2001-02, 1996-97, and 1991-92.	1
2. Summary of Special District Government Finances by State: 2001-02	3
3. Summary of Special District Government Finances by Size-Class of Districts: 2001-02	4
4. Revenue of Special District Governments by Type, Source, and State: 2001-02	6
5. General Revenue of Special District Governments From Current Charges by Function and State: 2001-02	8
6. Expenditure of Special District Governments by Function and Character and Object: 2001-02	9
7. Expenditure of Special District Governments by Character and Object and State: 2001-02.	10
8. General Expenditure of Special District Governments by Function and State: 2001-02.	11
9. Utility Expenditure of Special District Governments by Type of Utility, Character and Object, and State: 2001-02	13
10. Indebtedness and Debt Transactions of Special District Governments by State: 2001-02	16
11. Cash and Security Holdings of Special District Governments by State: 2001-02	19
12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02.	20
13. Finances for Individual Large Special District Governments: 2001-02.	50
14. Number of Special District Governments by Function and State: 2001-02	72
Appendixes	
A. Definitions of Selected Terms	A-1
Publication Program	Inside back cover

Introduction

A census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 2002 census, similar to those taken since 1957, covers three major subject fields—government organization, public employment, and government finances.

Volume 4, Government Finances, contains six parts that encompass the entire range of state and local government financial activity in fiscal year 2001-02. They are: No. 1, *Public Education Finances*; No. 2, *Finances of Special District Governments*; No. 3, *Finances of County Governments*; No. 4, *Finances of Municipal and Township Governments*; No. 5, *Compendium of Government Finances*; and No. 6, *Employee Retirement Systems of State and Local Governments*.

This report, No. 2, provides statistics on the revenue, expenditure, debt, and financial assets of special district governments. It aggregates these data for the nation, for state areas, and for the largest individual special district governments.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's special district government finance data collection activities. It also explains the intricacies of the types of data and notes the limitations of the data, as well as their relationship to data in other reports.

The tabular section comes next and contains 14 tables. Table 1 displays national totals of special district government finances for 2002 and other census years. Statewide summaries appear in Tables 2 and 3, revenue data in Tables 4 and 5, and expenditure information in Tables 6 through 9. Table 10 presents data on indebtedness and Table 11 shows cash and security holdings. In Table 12, the major financial categories are totaled by type and function of district within each state.

Table 13 displays data on special district governments with the greatest amount of financial activity. The tabular section concludes with Table 14 showing the number of special district governments by function within each State.

SCOPE

Definition of Special District Government

Special district governments are independent, special-purpose governmental units (other than school district

governments) that exist as separate entities with substantial administrative and fiscal independence from general-purpose governments. As defined for census purposes, the term "special district government" excludes school district governments.

Special district governments provide specific services that are not being supplied by existing general-purpose governments. Most perform a single function, but, in some instances, their enabling legislation allows them to provide several, usually related, types of services. The services provided by these districts range from such basic social needs as hospitals and fire protection to the less conspicuous tasks of mosquito abatement and upkeep of cemeteries. The number of special district governments in each state, by function performed, appears in Table 14.

The Census Bureau classification of special district governments covers a wide variety of entities, most of which are officially called districts or authorities. Not all public agencies so termed, however, represent separate governments. Many entities that carry the designation "district" or "authority" are, by law, so closely related to county, municipal, town or township, or state governments that they are classified as subordinate agencies of those governments in census statistics on governments, and are not counted as separate special district governments.

In order to be counted as a special district government, rather than be classified as a subordinate agency, an entity must possess three attributes—existence as an organized entity, governmental character, and substantial autonomy. See Volume 1, No. 2, *Individual State Descriptions*, for an explanation of how these criteria are applied, as well as a summary description in each state of legally authorized special district governments. That report also lists in each state various statutory authorities, commissions, corporations, and other forms or organizations that have certain governmental characteristics, but are subject by law to administrative or fiscal control by the state or by independent local governments, and are, therefore, classified as subordinate agencies of such governments.

As a group, special district governments are by far the most rapidly growing type of government, rising to a total of 35,052, an increase of about 369, or 1.1 percent, since the 1997 Census of Governments. This growth over the past 5 years—on top of a 10 percent rise between 1992 and 1997,—reflects the increased public demand for the provision of specialized services either not offered or not

performed by existing governments. Since most special districts perform only one function, or a very limited number of functions, their establishment allows a greater degree of concentrated effort in providing services.

The number of special district governments reported in 2002 is more than 2.5 times the number of special district governments reported in 1952.

The increasing number of special districts often reflects financial considerations. As new programs are initiated, or new services required, the establishment of special districts may reduce the need to increase the burden on general-purpose governments that may be unable to meet the fiscal requirements necessary to implement these new programs. Debt and tax limitations are further motivations for creating special districts for raising both capital construction and operation expenditure funds.

The number of special district governments varies considerably among the states, and has only a weak relationship to population size. The following 11 states, each having at least 1,000 special district governments, account for more than half of all such local governments:

California	2,830
Colorado	1,414
Illinois	3,145
Indiana	1,125
Kansas	1,533
Missouri	1,514
Nebraska	1,146
New York	1,135
Pennsylvania	1,885
Texas	2,245
Washington	1,173

Four state areas contained fewer than 50 special district governments each: Alaska (14), District of Columbia (1), Hawaii (15), and Louisiana (45).

Of the 35,052 special district governments reported in 2002, 91 percent performed a single function. Twenty percent of all single function special district governments perform functions related to natural resources—drainage and flood control, irrigation, and soil and water conservation. The next most frequent function performed by such units is fire protection followed by housing and community development, and then water supply. A variety of functions account for the remaining number of special district governments. Most of the units recognized as multiple-function in nature involve some combination of water supply with other services, most commonly sewerage services. A total of more than 4,950 special district governments (14 percent) provide water supply either as the sole function or as one of a combination of functions.

About one-third of all special district governments serve an area with the same boundaries as those of some other local government—county, municipal, or town or township

government. The number of these special districts with boundaries coterminous with a single municipal, town, or township government comprised more than one-half of all coterminous special districts. Although the vast majority of special district governments are located entirely within a single county or county-type geographic area, about 11 percent have territory extending into two or more county-type areas.

BASIC CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Furthermore, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following—that is a limited attempt to explain some of these terms and ideas—does not provide sufficient information, please write to the Chief, Governments Division, U.S. Census Bureau.

Current Dollars

The statistics in this report, as in the others issued by the Census Bureau on federal, state, and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

Data in this report pertain to special district fiscal years that ended between July 1, 2001, and June 30, 2002. About 40 percent of all special district governments in the nation had a fiscal year corresponding directly with calendar year 2001—i.e., they ended their fiscal year on December 31, 2001—and another one-third end their fiscal years in June. September and April were other common months in which special districts ended their fiscal years.

Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments of a special district government (net of correcting transactions and recoveries or refunds). Transactions excluded as revenues or expenditures are: debt issuance and retirement; loans and investments; agency and private trust transactions; and internal transfers between funds of a special district government. Aggregates for special districts exclude intergovernmental transactions between those special district governments.

Government Financial Sectors

Special district government financial data are presented within broad activity sectors, including general government, utilities, and employee retirement. General government includes all government revenue and expenditure except activities defined as utility and employee retirement system transactions. Some commercial-type operations of special district governments, such as port facilities, airports, toll highways, and housing projects, are part

of the general government sector. Utilities are water supply systems, electric power systems, gas supply systems, and transit facilities owned and operated by governments. Employee retirement activities consist of contributory retirement systems for public employees that are controlled and managed by a special district government.

Revenue Concepts

As noted above, revenue is reported net of recoveries and correcting transactions, and excludes amounts from debt issuance, internal transfers, and private trust transactions. The following examples illustrate some applications of this summary definition:

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted only as revenue of the final recipient units.
4. Special district governments act as agents of the federal government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from special district revenue and expenditure, but are reported as federal revenue.
5. Figures in this report include the gross transactions of commercial-type corporations such as airports and utilities.

Taxes consist of compulsory contributions levied by governments for public purposes. Although in some instances this can be a very significant portion of a special district's revenue, other sources normally provide a considerably higher percentage.

Charges and miscellaneous general revenue comprise all nontax revenue of governments from their own general government sources (excluding amounts received from other governments). Most of these revenues are charges for current services and sale of products in connection with general government activities such as hospitals, sewerage, fire protection, and air transportation. Such amounts are designated as current charges and are reported on a gross basis, without offset for the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue comprises amounts from sales of goods and services by such undertakings. Revenue from three of these activities—electric power, water supply, and transit—rank very high among the individual sources of revenue from special district governments.

Insurance trust revenue encompasses only: (1) retirement contributions received from insured individuals and their employers; and (2) earnings on investment assets of retirement system trust funds. For most special district governments, the operation of their own retirement system is the exception rather than the rule. This type of revenue, therefore, is not normally of much significance.

Employer contributions and other transfers made by administering governments to their insurance trust funds are treated as intragovernmental transactions rather than governmental revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments—for example, employer contributions by state and local governments to the Federal Social Security System (OASDHI) or special district government payments to county-administered retirement systems—such amounts are included, without special treatment, as “revenue from contributions” for various systems affected.

Expenditure Concepts

The expenditure reporting categories comprise all amounts of money paid by a government and its agencies, with the exception of amounts for debt retirement, and for loan investment, agency, and private trust transactions. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments to the federal government of monies withheld for income tax or Social Security purposes.

The commonly used character and object (or use) categories this finance series employs are: intergovernmental expenditure, current operation, capital outlay, assistance and subsidies, interest on debt, insurance benefits and repayments, and salaries and wages.

Governmental expenditure for capital outlay is financed commonly by borrowing, especially for local governments, but governmental revenue does not include receipts from borrowing. This, among other things, means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of budgetary “balance.”

The value of gifts of supplies, materials, or other grants-in-kind are not counted as expenditures. The cost of items to be distributed in kind, however, is included in current operation expenditure as purchases of goods and services.

Insurance benefit and repayment amounts are limited to actual payments to insured persons and their beneficiaries. These amounts, therefore, exclude as internal transfers contributions by governments to insurance trust funds they administer and costs of administering insurance trust programs (that are classified as general expenditure).

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments-in-kind. Note that the salary and wage amounts were mainly for current operations, but also include payments for construction work performed on a forceaccount rather than contract basis.

Detailed statistics on special district government employment and payrolls as of March 2002 appear in the 2002 Census of Governments, Volume 3, No. 1, *Employment of Major Local Governments*, and No. 2, *Compendium of Public Employment*. The primary difference between the finance and employment information is that the information in this volume is for an annual period while the data in Volume 3 are for 1 month.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentation guidelines.

Note that the functions cannot be equated specifically with a single federal or state government program. Instead they represent broader activities of government that have remained virtually unchanged over many years so that as specific programs expand and contract they will remain useful for analytical purposes.

These functions, in addition, have utility beyond the limits of this specific report or other Volume 4 publications on government finances. All other phases of the census of governments, including the organization and employment, use these same functions, making cross-analysis feasible.

Each functional expenditure includes amounts for all types of activities relating to that purpose. For example, hospitals include not only medical personnel but also ancillary services, such as finance, personnel, custodial, or administrative services that directly support the activity.

The major exception to this concept of functionalized expenditures is interest on debt. For all general expenditure functions the categories exclude the interest; it is carried instead under the heading "Interest on General Debt". In the utility functions, as table 9 shows clearly, where possible the utility debt interest is functionalized.

Understanding the specific functional categories requires close attention to the definitions in Appendix A. Certain functions that are used in other reports in this series—financial administration and general public buildings, for example—do not have enough activity to warrant separate categories and are, therefore, included in the residual amounts when special districts conduct these activities.

Indebtedness Concepts

Indebtedness is important for special district governments because many of them have as one of their primary purposes the financing of governmental activity through the issuance of debt. This indebtedness is most often used to finance government capital projects rather than current operations. The concept of long-term debt used in this series includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source related to the bond purpose—rents, charges, or tolls for example—as credit.

Cash and Security Holdings Concepts

These funds are dominated in special districts by offsets to debt and bond funds, all money that is pledged for specific purposes. It includes only the cash or investment resources of special district governments, excluding any other type of assets such as real property or fixed assets. In certain functional areas, a portion of a special district government's investment portfolio might consist of mortgages held in conjunction with the issuance of mortgage revenue debt. This situation sometimes creates sudden shifts in the offsets to debt.

Intragovernmental and Intergovernmental Transactions

Intragovernmental flows. Census statistics ignore governmental fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its various funds, payments between funds have been eliminated. Thus, for example, a government's contribution as employer to a retirement fund it administers is not counted as an expenditure, nor is the receipt of this contribution by the retirement fund considered as a revenue. For census purposes, only the payment out of the fund for retirement benefits is classified as an expenditure—insurance trust expenditure in this example.

Intergovernmental flows. Funds flowing between governments (subject to limited exceptions, mentioned below) are treated distinctively as intergovernmental revenue and intergovernmental expenditure. Mainly these represent grants-in-aid and the sharing of tax proceeds but also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments, however, monies going from one government to another must be netted out to arrive at nonduplicative total. These aggregations treat each government as if it were a "fund" under the intragovernmental flow described above.

The value of intergovernmental aid “in-kind,” such as commodities distributed by the federal government, is not treated as intergovernmental revenue or expenditure. Furthermore, the following transactions between governments have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee-retirement system covers the employees of a second government, contributions by the latter are included, without distinction, as part of the current operation expenditure of the donor government, and as insurance trust revenue of the donee government.
2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding those securities.
3. No special handling has been attempted by the Census Bureau for transactions where governments act as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another. As such, under this method, when one government buys water or electricity from a second, the entire transaction is classified as utility revenue or expenditure with no intergovernmental component.

Utilities

In Census Bureau reporting on government finances, the term utilities pertains only to four types of enterprises operated by governments—water supply, electric power, gas supply, and transit systems. Other studies broaden this concept to include additional enterprise activities (e.g., sewerage) that the Census Bureau by definition excludes. By referencing tables other than Table 9, this report may yield data on these broader concepts of utilities. For example, refer to Tables 5 and 8 for data on sewerage charges and expenditures, respectively, that could be added to the utility totals in Table 9. Of the four types of utilities shown in Table 9, electric power is the most significant financially, but water supply is the most common. In reviewing the data in Table 9 for utilities, the following technical and analytical points apply:

1. Utility revenue is defined as charges only. Taxes, intergovernmental, and miscellaneous general revenue are all classified under general revenue and, therefore, are excluded.
2. Imbalances between total revenue and expenditure are common and can result from numerous factors such as the influence of general revenue as described above, sporadic capital outlays from debt sources, or expenditures that are a drawdown of assets.
3. Minor amounts may represent differences in the interpretation of financial classifications.

Public Employee Retirement Systems in Special Districts

In this report, most tables include a summary of the financial assets and external transactions of special district employee-retirement systems. Only a few special districts, located in nine states, operate their own employee-retirement systems. Most retirement coverage is provided through state-administered systems and through the Federal Social Security System. The extent to which special districts make payments to private trustees or insurance carriers that administer the investments and benefit payments is not known, but these payments are included under current operations rather than insurance benefits.

For more information about the few special district employee-retirement systems, see *Employee Retirement Systems of State and Local Governments* (Volume 4, No. 6, 2002 Census of Governments). That report contains data on retirement system membership, beneficiaries, and benefit payments as well as system finances. In addition to nationwide, state, and size-class statistics, the report supplies figures for each individual system having assets of \$50 million or more.

Financial Data for Size Classes of Special Districts

Only Tables 3 and 13 summarize the financial data for specific size groups of special district governments. This is, however, a very limited attempt to provide classes of data based on size since it divides the entire universe of special districts into only two parts—those with a very high degree of financial activity and those that do not. The approximately 4 percent of the special district governments that had revenues or expenditures of \$10 million or more and/or total debt outstanding of \$20 million or more were included in the category of those with major financial activity.

Single Function and Multifunction Special Districts

Tables 12 and 13 provide tabulations of special district data that focus primarily on special districts as units of government providing a single service or multiple services. Only secondarily do these tables employ the generic financial categories found in Tables 1 through 11. Table 12 uses this categorization based on the number and types of services provided to display data for all special district governments, and Table 13 concentrates on only those with major financial activity.

This primary emphasis produces differences with other data presented in this report. For example, while Tables 12 and 13 provide a summation of the taxes collected by single-function utility districts, taxes are a general revenue by definition and are, therefore, excluded from utility revenue. Similarly in expenditures, interest on general debt is a separately tabulated financial item not included in any

functional total except in Tables 12 and 13. Multifunction districts further complicate comparisons with other data because, by definition, they cannot be allocated to any one functional activity.

By comparing the data in Table 12 and 13, the relative financial activity of certain types of districts becomes clearer. Eighteen of the 49 gas supply districts, for example, had major financial activity, but only 2 of the more than 2,400 soil conservation districts had enough finances to be included in Table 13.

Individual Special District Governments

Table 14 presents data for most of the 1,382 large individual special district governments that are summarized in Table 13. Within each state the special district governments are arranged alphabetically within county areas. For special district governments that cover more than one county area, the location of the administrative headquarters determines the assignment of the data. See the discussion in "Sources of Data" for cautions relating to the analysis of individual special district data.

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Customer Services Division, U.S. Census Bureau, for documentation on the 2002 Census of Governments (Finance Phase), that contains detailed information on the approximately 87,500 governments covered by the 2002 Census of Governments.

Relation to Other Census Reports

Finance data shown in this report are taken from the government finance phase of the 2002 Census of Governments for fiscal years ending between July 1, 2001, and June 30, 2002. Counts of governments from the organization and employment phases of the 2002 Census of Governments may differ slightly from those shown here because of reference period differences. The government organization phase reports on number of units identified as active in January 2002. The government employment phase uses March 2002 as the reference month for reporting on employment and payrolls.

SOURCES OF DATA

Data Collection

This census assembled information for all of the special district governments that were in existence in fiscal 2001-02. The initial collection phase used two methods to obtain data: mail canvass and centralized collection from state sources. Mail questionnaires went directly to 25,740 special district governments. The balance of the special district data was sought from cooperative Census Bureau-state arrangements in seven states.

The mail canvass involved the use of detailed census schedules with related reporting instructions. Census Bureau examiners reviewed the mail reports intensively and used extensive correspondence to supplement and verify incomplete and questionable information. In significant cases, where returns of acceptable data could not be obtained by mail canvass or from available published sources, census enumerators visited local government offices to obtain the basic statistics or important missing information.

A central data collection system for special district governments was used to obtain data in seven states—California, Florida, Idaho, Illinois, New York, Utah, and Wyoming. As with mail canvass questionnaires, census personnel examined these centrally collected data thoroughly and verified data either with state officials or directly with local respondents. The following describes what each state central source supplied:

California—supplied data for 2,931 special districts. This included all special district governments except for 79 in the housing and community development function that received a mail canvass questionnaire.

Florida—provided data for all 526 special districts.

Idaho—provided data for all 789 special districts.

Illinois—initially agreed to supply data for 3,068 special districts. There were 145 districts that the state could not provide and that were mail canvassed—112 housing districts and 33 public building commissions. In a number of instances, the central data collection material was late or inadequate and a supplementary mail request was sent on an ad hoc basis.

New York—supplied data for 912 special districts—all fire protection districts. The other remaining New York special districts were canvassed by mail.

Utah—provided data for all 384 special districts.

Wyoming—provided data for all 478 special districts.

LIMITATION OF DATA

Although the data in a census are not subject to sampling error, the data are subject to various nonsampling errors. For this census, these errors may include response errors, errors caused by nonresponse, and processing errors. Every effort is made to keep these errors at a minimum.

A variety of procedures were applied to keep nonsampling errors to a minimum, including the following:

1. Follow-up of nonrespondent governments—nonrespondents were mailed second and third requests as necessary; new addresses were obtained for units

returned by the U.S. Postal Service as undeliverable; and nonrespondent governments with sufficiently large financial activity were contacted by telephone to obtain data.

2. Review of questionnaires for completeness and accuracy—all questionnaires received were subjected to intensive review of each data item, including clerical and computer checks for internal consistency (agreement of information from one item to another) and external consistency (agreement of the data with other sources or previously reported data). Respondents were contacted to verify or correct questionable data.
3. Review of tabulated data—final data were compared with data from the previous census to verify the reasonableness of each item; significant differences were verified or reconciled where necessary.

Some error in survey results is inevitable despite steps taken to prevent it. For example, some residual nonresponse is beyond practical control, since not all governments will cooperate in a voluntary survey. The following section discusses the impact of nonresponse on the survey results.

Nonresponse

Because of an initial lower response to the mail canvass than for general purpose governments, the special district government portion of the 2002 Census of Governments employed secondary sources and follow-up more extensively. These efforts included using: 2001 fiscal year data if they were available; summary financial data obtained during the organization phase of the 2002 Census of Governments; the American Hospital Association; Moody's Investors Services; and various state agencies and departments.

After using the extensive follow-up efforts detailed in the data collection section, 33 percent of the special districts remained incomplete. Imputations were done for these missing data. All imputations were done within a function code, i.e., fire protection districts were not mixed with library districts, etc. For units that responded in 1997 but not in 2002, median growth rates (calculated from similar units who responded in both 1997 and 2002) were applied to the nonrespondents' 1997 data to generate 2002 data. If the 2002 nonresponding special district had no 1997 data available, a random hot-deck method was applied. Since most of the large special districts responded to the survey, these units were left out of the 2002 respondent donor pool. Only 2002 special districts with revenue or expenditure less than \$5 million and debt less than \$15 million were included in the pool. Only units with the same function code were included in the donor pool for the nonrespondents of that function code. In other words, only small respondent library districts were

used as donors for small nonrespondent library districts. Because of extreme volatility of the data for gas supply utilities, electric power utilities, water transportation districts, and hospital districts, prior year data were not used for imputations. The hot-deck method was used to impute data for these units.

The imputed value for these special districts were used to develop tables in this volume, but they are not displayed separately in Table 13.

Statistical Nature of Data

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, changes in cash and security holdings, or the existence of a retirement system are all factors that might have an important influence on the balance between revenues and expenditures.

Individual Special District Governments and Geographic Area Data

Data in this report relate only to special district governments and do not include amounts for other local governments in the same geographic location. For example, special district government expenditure figures for highways do not include spending by the separate county or municipal governments that administer that activity in many areas. Variations in the assignment of governmental responsibility—especially important in the areas of public welfare, health, hospitals, and public housing—also have an important effect upon reported amounts of individual government expenditure, revenue, and debt.

Interstate comparisons should also take the allocation of governmental responsibilities into account. Refer to the publication "Individual State Descriptions," in Volume 1, No.2, *Government Organization* (2002 Census of Governments) for a state-by-state explanation of the legal structure of local government. Table 50 in the *Compendium of Government Finances* (Volume 4, No. 5, 2002 Census of Governments) will provide an aggregation of local government finances within the geographic boundaries of individual county areas, a data arrangement that reduces the effect of variable assignments of responsibility for local governments.

Relation to Historic Data

In general, the statistics presented here closely parallel in concepts, coverage, and classification the data in corresponding reports (Volume 4, No. 2) in other quinquennial canvasses. For a detailed comparative analysis, however,

take into account changes such as legal shifts in responsibility for certain activities and economic fluctuations. An especially important factor to consider is the recent growth of special districts:

Census year	Number of special districts	Percent change from previous census
2002	35,052	1.1
1997	34,683	9.9
1992	31,555	7.2
1987	29,427	4.8
1982	28,078	8.2
1977	25,962	8.7
1972	23,885	12.3
1967	21,264	16.1

AVAILABILITY OF DATA

Copies of Volume 4, No. 2, *Finances of Special District Governments*, and other reports of the 2002 Census of

Governments are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20302 and U.S. Department of Commerce District Offices.

This report will also be available in electronic form at www.census.gov/prod/www/abs/govern.html. For details, contact the Governments Division, U.S. Census Bureau, Washington, DC 20233, or telephone 800-242-2184.

MEANING OF ABBREVIATIONS AND SYMBOLS

The symbols in the tables are defined as follows:

- Represents zero or rounds to zero.
- NA Not available.
- X Not applicable.

Table 1. Summary of Special District Government Finances: 2001-02, 1996-97, and 1991-92

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	2001-02		1996-97		1991-92		Annual average percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1996-97 to 2001-02	1991-92 to 1996-97
	1	2	3	4	5	6	7	8
REVENUE								
Revenue	123,727	100.0	91,378	100.0	68,548	100.0	6.2	5.9
General revenue	93,180	75.3	67,653	74.0	50,431	73.6	6.6	6.1
Intergovernmental revenue	31,428	25.4	21,876	23.9	14,843	21.7	7.5	8.1
From federal government	16,163	13.1	10,085	11.0	7,166	10.5	9.9	7.1
Housing and community development	9,898	8.0	6,748	7.4	4,492	6.6	8.0	8.5
Sewerage	45	—	47	-.1	102	.1	-.9	-14.4
Other	6,220	5.0	3,290	3.6	2,572	3.8	13.6	5.0
From state government	8,589	6.9	5,895	6.5	3,442	5.0	7.8	11.4
From local governments	6,676	5.4	5,896	6.5	4,236	6.2	2.5	6.8
General revenue from own sources	61,751	49.9	45,777	50.1	35,589	51.9	6.2	5.2
Taxes	14,681	11.9	10,528	11.5	8,087	11.8	6.9	5.4
Property	10,254	8.3	8,053	8.8	5,402	7.9	5.0	8.3
General and selective sales	3,652	3.0	1,775	1.9	2,349	3.5	15.5	-5.4
Other	774	.6	701	.8	291	.4	2.0	19.2
Charges and miscellaneous	47,071	38.0	35,249	38.6	27,502	40.1	6.0	5.1
Current charges	36,973	29.9	27,763	30.4	20,889	30.5	5.9	5.9
Hospitals	16,990	13.7	12,114	13.3	10,091	14.7	7.0	3.7
Housing and community development	2,079	1.7	1,946	2.1	1,415	2.1	1.3	6.6
Sewerage	4,652	3.8	3,754	4.1	3,147	4.6	4.4	3.6
Other	13,251	10.7	9,949	10.9	6,236	9.1	5.9	9.8
Special assessments	1,016	.8	573	.6	419	.6	12.1	6.5
Sale of property	375	.3	89	.1	57	.1	33.3	9.3
Interest earnings	6,760	5.5	5,459	6.0	5,194	7.6	4.4	1.0
Other and unallocable	1,946	1.6	1,367	1.5	944	1.4	7.3	7.7
Utility revenue	30,554	24.7	23,074	25.3	17,626	25.7	5.8	5.5
Water supply	8,581	6.9	7,295	8.0	4,378	6.4	3.3	10.8
Electric power	16,705	13.5	11,483	12.6	10,058	14.7	7.8	2.7
Gas supply	1,105	.9	1,046	1.1	707	1.0	1.1	8.1
Transit system	4,162	3.4	3,251	3.6	2,483	3.6	5.1	5.5
Employee retirement revenue	-7	—	651	.7	490	.7	X	5.8
EXPENDITURE								
Expenditure	122,073	100.0	88,871	100.0	70,931	100.0	6.6	4.6
By character and object:								
Intergovernmental expenditure	1,655	1.4	2,244	2.5	2,506	3.5	-5.9	-2.2
Direct expenditure	120,418	98.6	86,627	97.5	68,425	96.5	6.8	4.8
Current expenditures	82,510	67.6	57,181	64.3	43,285	61.0	7.6	5.7
Capital outlay	25,671	21.0	18,672	21.0	15,194	21.4	6.6	4.2
Construction	19,561	16.0	15,803	17.8	13,005	18.3	4.4	4.0
Other	6,110	5.0	2,869	3.2	2,189	3.1	16.3	5.6
Interest on debt	11,641	9.5	10,365	11.7	9,686	13.7	2.3	1.4
Insurance benefits and repayments	596	.5	410	.5	261	.4	7.8	9.5
Exhibit: Salaries and wages	27,480	22.5	20,567	23.1	16,690	23.5	6.0	4.3
By function:								
General expenditure	72,280	59.2	52,666	59.3	40,875	57.6	6.5	5.2
Current operation	58,481	47.9	42,748	48.1	32,633	46.0	6.5	5.5
Capital outlay	13,799	11.3	9,918	11.2	8,241	11.6	6.8	3.8
Education services:								
Education (school building districts)	216	.2	266	.3	358	.5	-4.1	-5.8
Libraries	2,082	1.7	1,397	1.6	710	1.0	8.3	14.5
Social services and income maintenance:								
Hospitals	17,767	14.6	12,189	13.7	10,749	15.2	7.8	2.5
Health	2,453	2.0	1,445	1.6	607	.9	11.2	18.9
Transportation:								
Highways	2,144	1.8	1,099	1.2	658	.9	14.3	10.8
Air transportation	5,296	4.3	3,096	3.5	2,054	2.9	11.3	8.6
Parking facilities	52	.0	128	.1	134	.2	-16.5	-.9
Water transport and terminals	1,152	.9	988	1.1	816	1.2	3.1	3.9
Public safety:								
Fire protection	3,127	2.6	2,364	2.7	1,350	1.9	5.8	11.9
Environment and housing:								
Natural resources	2,463	2.0	2,273	2.6	1,169	1.6	1.6	14.2
Parks and recreation	3,267	2.7	2,130	2.4	1,624	2.3	8.9	5.6
Housing and community development	12,397	10.2	8,311	9.4	6,025	8.5	8.3	6.6
Sewerage	6,276	5.1	5,344	6.0	5,375	7.6	3.3	-.1
Solid waste management	1,177	1.0	1,026	1.2	724	1.0	2.8	7.2
Interest on general debt	6,815	5.6	5,792	6.5	4,828	6.8	3.3	3.7
Other and unallocable	5,595	4.6	4,819	5.4	3,692	5.2	3.0	5.5
Utility expenditure	49,197	40.3	35,795	40.3	29,795	42.0	6.6	3.7
Water supply	11,124	9.1	8,943	10.1	6,852	9.7	4.5	5.5
Electric power	17,566	14.4	11,803	13.3	11,002	15.5	8.3	1.4
Gas supply	1,072	.9	985	1.1	863	1.2	1.7	2.7
Transit system	19,436	15.9	14,064	15.8	11,078	15.6	6.7	4.9
Employee retirement expenditure	596	.5	410	.5	261	.4	7.8	9.5

Table 1. **Summary of Special District Government Finances: 2001-02, 1996-97, and 1991-92—Con.**

[Dollar amounts are in millions. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	2001-02		1996-97		1991-92		Annual average percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1996-97 to 2001-02	1991-92 to 1996-97
	1	2	3	4	5	6	7	8
INDEBTEDNESS AND DEBT TRANSACTIONS								
Debt outstanding at end of fiscal year	217,886	100.0	181,778	100.0	152,647	100.0	3.7	3.6
Long-term	215,023	98.7	179,575	98.8	150,295	98.5	3.7	3.6
Full faith and credit	35,784	16.4	20,920	11.5	14,298	9.4	11.3	7.9
Nonguaranteed	179,239	82.3	158,656	87.3	135,997	89.1	2.5	3.1
Short-term	2,863	1.3	2,203	1.2	2,352	1.5	5.4	-1.3
Long-term debt by purpose:								
General	122,194	56.1	95,007	52.3	75,881	49.7	5.2	4.6
Education	6,703	3.1	3,290	1.8	2,133	1.4	15.3	9.1
Utility	92,829	42.6	84,568	46.5	74,414	48.7	1.9	2.6
Water supply	30,456	14.0	22,196	12.2	15,928	10.4	6.5	6.9
Electric power	46,332	21.3	51,785	28.5	50,278	32.9	-2.2	.6
Gas supply	939	.4	731	.4	464	.3	5.1	9.5
Transit system	15,102	6.9	9,856	5.4	7,743	5.1	8.9	4.9
Other and combined	115,490	53.0	91,717	50.5	73,748	48.3	4.7	4.5
Long-term debt issued	27,680	NA	16,249	NA	17,921	NA	11.2	-1.9
Long-term debt retired	21,018	NA	15,188	NA	13,123	NA	6.7	3.0
Change in total long term debt during year	6,662	NA	1,061	NA	4,958	NA	44.4	-26.5
CASH AND SECURITY HOLDINGS								
Total, end of fiscal year	142,544	100.0	99,008	100.0	81,789	100.0	7.6	3.9
By purpose:								
Employee retirement	7,768	5.4	6,182	6.2	4,367	5.3	4.7	7.2
Offsets to debt	46,690	32.8	37,083	37.5	33,090	40.5	4.7	2.3
Bond funds	14,362	10.1	10,730	10.8	10,087	12.3	6.0	1.2
Other	73,724	51.7	45,013	45.5	32,244	41.9	10.4	6.9
Employee retirement funds:								
Total cash and securities	7,768	5.4	6,182	6.2	4,367	5.3	4.7	7.2
Cash and deposits	339	.2	322	.3	311	.4	1.0	.7
Securities	7,430	5.2	5,860	5.9	4,056	5.0	4.9	7.6
Federal	708	.5	1,034	1.0	NA	NA	-7.3	NA
Other	6,722	4.7	4,826	4.9	NA	NA	6.9	NA

Table 2. Summary of Special District Government Finances by State: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue				Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
	Total	General	Utility	Employee retirement	Total	General	Utility	Employee retirement		
	1	2	3	4	5	6	7	8		
United States	123,727,141	93,179,628	30,554,052	-6,539	122,072,830	72,280,271	49,196,965	595,594	217,885,616	142,543,618
Alabama	3,888,875	3,419,581	469,294	-	3,082,830	2,594,651	488,179	-	2,380,611	1,645,499
Alaska	128,638	124,555	4,083	-	106,410	102,764	3,646	-	143,740	95,106
Arizona	2,798,502	437,625	2,360,877	-	3,222,094	311,516	2,910,578	-	4,643,101	1,689,609
Arkansas	370,904	309,407	61,497	-	351,535	269,245	82,290	-	388,597	298,833
California	27,816,025	18,888,769	8,936,144	-8,918	25,562,389	11,347,998	14,084,628	129,763	35,518,621	31,195,645
Colorado	2,979,280	2,530,464	447,871	945	3,797,950	2,792,594	1,003,094	2,262	5,168,058	3,381,266
Connecticut	817,116	559,913	257,173	30	691,790	389,608	302,145	37	693,926	456,762
Delaware	149,084	148,724	360	-	170,215	169,141	1,074	-	278,777	115,317
District of Columbia	1,537,584	1,098,892	436,999	1,693	1,374,963	-	1,367,079	7,884	231,388	972,935
Florida	8,088,023	6,799,582	1,288,441	-	8,017,343	6,071,798	1,945,545	-	13,674,063	9,334,695
Georgia	6,053,574	4,892,857	1,160,717	-	5,920,867	4,241,233	1,679,634	-	9,377,806	4,543,952
Hawaii	22,237	22,237	-	-	21,293	21,293	-	-	-	219,485
Idaho	531,279	521,852	9,427	-	419,908	408,611	11,297	-	113,108	250,071
Illinois	7,672,290	6,551,581	986,469	134,240	8,371,536	5,256,228	2,824,026	291,282	9,006,372	8,675,376
Indiana	1,729,998	1,534,861	195,137	-	1,341,210	1,122,275	218,935	-	6,702,530	1,482,108
Iowa	166,396	135,436	30,960	-	179,364	97,758	81,606	-	245,006	126,565
Kansas	392,609	254,140	138,469	-	377,643	210,555	167,088	-	435,140	385,662
Kentucky	730,848	550,510	180,338	-	873,692	567,209	306,483	-	1,847,414	640,379
Louisiana	295,400	188,898	106,502	-	301,882	112,073	189,809	-	452,614	273,362
Maine	329,317	247,089	82,228	-	308,329	219,202	89,127	-	463,690	164,614
Maryland	414,833	410,646	4,187	-	375,741	369,575	6,166	-	446,965	141,177
Massachusetts	3,107,433	2,515,246	709,853	-117,666	3,029,765	1,088,310	1,844,268	97,187	6,230,458	3,819,089
Michigan	1,402,606	1,180,952	221,654	-	1,493,385	1,000,763	492,622	-	1,220,696	876,684
Minnesota	1,947,116	1,646,378	300,738	-	2,329,561	1,678,066	651,495	-	5,126,025	2,130,358
Mississippi	391,368	307,171	84,197	-	373,048	273,895	99,153	-	437,329	194,400
Missouri	1,925,551	1,760,824	163,721	1,006	1,818,416	1,341,003	474,192	3,221	972,731	1,718,443
Montana	182,358	173,150	9,208	-	162,003	146,157	15,846	-	67,851	197,857
Nebraska	2,368,658	524,075	1,859,534	-14,951	2,255,611	430,739	1,797,143	27,729	2,992,758	2,091,890
Nevada	713,096	517,129	195,967	-	732,209	302,770	429,439	-	1,801,228	621,153
New Hampshire	97,036	87,314	9,722	-	87,450	75,077	12,373	-	38,558	40,048
New Jersey	1,530,661	1,446,751	83,910	-	1,383,879	1,291,809	92,070	-	6,870,546	2,856,225
New Mexico	88,236	86,282	1,954	-	79,052	77,240	1,812	-	51,704	61,283
New York	3,898,807	3,762,011	136,796	-	3,902,734	3,685,384	217,350	-	8,767,000	4,374,139
North Carolina	2,903,335	2,059,126	844,209	-	2,809,362	1,905,139	904,223	-	6,678,545	2,736,349
North Dakota	148,626	144,579	4,047	-	149,395	145,817	3,578	-	66,198	64,245
Ohio	2,809,808	2,666,742	143,066	-	2,691,234	2,022,523	668,711	-	1,923,293	1,934,696
Oklahoma	298,303	226,792	71,511	-	277,613	202,495	75,118	-	236,125	150,310
Oregon	1,984,653	1,673,885	310,768	-	2,025,765	1,318,013	707,752	-	2,178,415	1,409,221
Pennsylvania	6,534,486	5,416,128	1,121,798	-3,440	6,774,594	4,368,970	2,395,783	9,841	30,554,703	25,075,304
Rhode Island	166,046	130,539	35,507	-	163,919	126,229	37,690	-	87,047	79,778
South Carolina	2,200,770	1,804,147	396,623	-	2,092,884	1,612,491	480,393	-	3,002,441	1,475,084
South Dakota	111,589	82,622	28,967	-	91,823	67,239	24,584	-	121,161	77,598
Tennessee	1,341,946	828,488	513,458	-	1,341,959	781,259	560,700	-	2,382,442	935,328
Texas	8,336,082	6,721,250	1,614,310	522	8,126,617	4,776,842	3,323,387	26,388	18,455,937	13,100,725
Utah	1,662,819	665,849	996,970	-	1,520,731	318,360	1,202,371	-	4,329,109	1,397,311
Vermont	117,372	69,657	47,715	-	112,482	50,426	62,056	-	86,139	40,181
Virginia	1,880,681	1,801,236	79,445	-	2,050,084	1,821,764	228,320	-	4,026,510	1,926,522
Washington	7,350,426	4,209,306	3,141,120	-	7,986,778	3,678,123	4,308,655	-	14,837,248	6,045,461
West Virginia	293,769	225,340	68,429	-	302,413	185,880	116,533	-	500,145	120,042
Wisconsin	606,632	430,636	175,996	-	684,607	515,255	169,352	-	1,381,752	645,674
Wyoming	414,060	388,404	25,656	-	354,473	316,906	37,567	-	249,995	259,793

Table 3. Summary of Special District Government Finances by Size-Class of Districts: 2001-02

[Dollar amounts are in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts			Revenue			Expenditure			Gross debt		
	Total	Large districts ¹	Other districts	Total	Large districts ¹	Other districts	Total	Large districts ¹	Other districts	Total	Large districts ¹	Other districts
	1	2	3	4	5	6	7	8	9	10	11	12
United States	35,052	1,757	33,295	123,727,141	101,663,698	22,063,443	122,072,830	101,705,889	20,366,941	217,885,616	194,357,009	23,528,607
Alabama	525	49	476	3,888,875	3,374,497	514,378	3,082,830	2,595,776	487,054	2,380,611	1,959,012	421,599
Alaska	14	5	9	128,638	80,752	47,886	106,410	63,044	43,366	143,740	131,342	12,398
Arizona	305	11	294	2,798,502	2,620,773	177,729	3,222,094	3,048,776	173,318	4,643,101	4,571,968	71,133
Arkansas	704	5	699	370,904	84,429	286,475	351,535	81,197	270,338	388,597	101,215	287,382
California	2,830	344	2,486	27,816,025	24,897,107	2,918,918	25,562,389	23,010,133	2,552,256	35,518,621	34,045,190	1,473,431
Colorado	1,414	62	1,352	2,979,280	2,049,899	929,381	3,797,950	2,925,801	872,149	5,168,058	3,985,035	1,183,023
Connecticut	384	15	369	817,116	567,835	249,281	691,790	465,901	225,889	693,926	560,500	133,426
Delaware	260	2	258	149,084	132,887	16,197	170,215	154,657	15,558	278,777	275,852	2,925
District of Columbia	1	1	-	1,537,584	1,537,584	-	1,374,963	1,374,963	-	231,388	231,388	-
Florida	626	102	524	8,088,023	7,338,493	749,530	8,017,343	7,340,079	677,264	13,674,063	12,501,519	1,172,544
Georgia	581	94	487	6,053,574	5,559,462	494,112	5,920,867	5,489,322	431,545	9,377,806	9,058,647	319,159
Hawaii	15	1	14	22,237	20,919	1,318	21,293	20,062	1,231	-	-	-
Idaho	798	2	796	531,279	266,653	264,626	419,908	175,042	244,866	113,108	10,350	102,758
Illinois	3,145	90	3,055	7,672,290	6,024,589	1,647,701	8,371,536	6,685,060	1,686,476	9,006,372	7,826,391	1,179,981
Indiana	1,125	82	1,043	1,729,998	917,681	812,317	1,341,210	750,675	590,535	6,702,530	3,600,030	3,102,500
Iowa	542	5	537	166,396	39,338	127,058	179,364	54,191	125,173	245,006	133,574	111,432
Kansas	1,533	6	1,527	392,609	122,096	270,513	377,643	129,329	248,314	435,140	252,450	182,690
Kentucky	720	8	712	730,848	317,761	413,087	873,692	493,213	380,479	1,847,414	1,409,570	437,844
Louisiana	45	6	39	295,400	236,365	59,035	301,882	257,838	44,044	452,614	426,760	25,854
Maine	222	5	217	329,317	116,217	213,100	308,329	99,530	208,799	463,690	144,763	318,927
Maryland	85	3	82	414,833	318,164	96,669	375,741	281,414	94,327	446,965	391,276	55,689
Massachusetts	403	29	374	3,107,433	2,644,587	462,846	3,029,765	2,619,412	410,353	6,230,458	6,077,226	153,232
Michigan	366	40	326	1,402,606	1,149,435	253,171	1,493,385	1,246,644	246,741	1,220,696	1,027,271	193,425
Minnesota	403	25	378	1,947,116	1,635,056	312,060	2,329,561	2,027,919	301,642	5,126,025	4,867,404	258,621
Mississippi	458	9	449	391,368	187,242	204,126	373,048	190,016	183,032	437,329	279,659	157,670
Missouri	1,514	28	1,486	1,925,551	1,210,724	714,827	1,818,416	1,157,662	660,754	972,731	562,136	410,595
Montana	592	3	589	182,358	40,735	141,623	162,003	35,058	126,945	67,851	10,161	57,690
Nebraska	1,146	26	1,120	2,368,658	2,017,799	350,859	2,255,611	1,908,195	347,416	2,992,758	2,502,823	489,935
Nevada	158	12	146	713,096	629,068	84,028	732,209	644,777	87,432	1,801,228	1,756,009	45,219
New Hampshire	148	1	147	97,036	15,555	81,481	87,450	12,604	74,846	38,558	-	38,558
New Jersey	276	36	240	1,530,661	1,329,017	201,644	1,383,879	1,204,809	179,070	6,870,546	6,601,880	268,666
New Mexico	628	3	625	88,236	35,887	52,349	79,052	27,940	51,112	51,704	24,414	27,290
New York	1,135	7	1,128	3,898,807	3,152,402	746,405	3,902,734	3,176,752	725,982	8,767,000	8,472,542	294,458
North Carolina	319	22	297	2,903,335	2,629,726	273,609	2,809,362	2,548,992	260,370	6,678,545	6,551,534	127,011
North Dakota	764	2	762	148,626	25,745	122,881	149,395	26,222	123,173	66,198	17,269	48,929
Ohio	631	46	585	2,809,808	2,188,808	621,000	2,691,234	2,122,132	569,102	1,923,293	1,740,034	183,259
Oklahoma	560	5	555	298,303	118,835	179,468	277,613	110,924	166,689	236,125	99,397	136,728
Oregon	927	29	898	1,984,653	1,473,979	510,674	2,025,765	1,528,004	497,761	2,178,415	1,832,305	346,110
Pennsylvania	1,885	157	1,728	6,534,486	4,919,517	1,614,969	6,774,594	5,265,406	1,509,188	30,554,703	27,004,141	3,550,562
Rhode Island	75	5	70	166,046	85,704	80,342	163,919	88,862	75,057	87,047	55,638	31,409
South Carolina	301	31	270	2,200,770	1,845,227	355,543	2,092,884	1,770,752	322,132	3,002,441	2,737,775	264,666
South Dakota	376	1	375	111,589	24,922	86,667	91,823	18,351	73,472	121,161	51,640	69,521
Tennessee	475	30	445	1,341,946	929,899	412,047	1,341,959	954,747	387,212	2,382,442	1,965,209	417,233
Texas	2,245	146	2,099	8,336,082	6,505,500	1,830,582	8,126,617	6,489,629	1,636,988	18,455,937	15,084,629	3,371,308
Utah	300	21	279	1,662,819	1,457,324	205,495	1,520,731	1,310,340	210,391	4,329,109	4,165,078	164,031
Vermont	152	3	149	117,372	50,909	66,463	112,482	50,354	62,128	86,139	28,089	58,050
Virginia	196	25	171	1,880,681	1,614,702	265,979	2,050,084	1,778,187	271,897	4,026,510	3,773,897	252,613
Washington	1,173	98	1,075	7,350,426	6,460,121	890,305	7,986,778	7,168,396	818,382	14,837,248	14,150,826	686,422
West Virginia	342	5	337	293,769	42,564	251,205	302,413	47,117	255,296	500,145	102,221	397,924
Wisconsin	684	8	676	606,632	390,379	216,253	684,607	497,802	186,805	1,381,752	1,093,437	288,315
Wyoming	546	6	540	414,060	228,829	185,231	354,473	181,881	172,592	249,995	105,533	144,462

¹Large special districts are those with either revenue or expenditure of \$10 million or more in fiscal year 2001-02, or total debt outstanding at end of fiscal year 2001-02 is \$20 million or more. See Table 13 for special districts with these characteristics.

This page is intentionally blank.

Table 4. Revenue of Special District Governments by Type, Source, and State: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General revenue										
	Total revenue	Intergovernmental revenue					General revenue from own sources				
		Total	Total	From federal government	From state government	From local government	Total	Taxes			Other
								Total	Property	Total sales and gross receipts tax	
1	2	3	4	5	6	7	8	9	10	11	
United States	123,727,141	93,179,628	31,428,154	16,163,305	8,588,730	6,676,119	61,751,474	14,680,632	10,254,320	3,652,021	774,291
Alabama	3,888,875	3,419,581	616,166	364,256	211,562	40,348	2,803,415	39,252	28,445	3,320	7,487
Alaska	128,638	124,555	98,737	90,235	6,798	1,704	25,818	-	-	-	-
Arizona	2,798,502	437,625	113,845	23,497	34,784	55,564	323,780	120,654	120,147	-	507
Arkansas	370,904	309,407	165,091	125,433	24,550	15,108	144,316	44,042	43,640	-	402
California	27,816,025	18,888,769	6,237,908	3,023,440	1,630,132	1,584,336	12,650,861	3,787,093	1,641,952	2,048,022	97,119
Colorado	2,979,280	2,530,464	432,036	237,678	92,974	101,384	2,098,428	774,097	508,018	235,077	31,002
Connecticut	817,116	559,913	312,887	245,156	48,512	19,219	247,026	101,236	99,633	-	1,603
Delaware	149,084	148,724	38,606	34,431	983	3,192	110,118	4,839	4,810	-	29
District of Columbia	1,537,584	1,098,892	1,064,727	737,789	-	326,938	34,165	-	-	-	-
Florida	8,088,023	6,799,582	1,288,650	811,244	374,358	103,048	5,510,932	1,168,571	1,127,264	-	41,307
Georgia	6,053,574	4,892,857	1,643,398	560,345	910,329	172,724	3,249,459	27,118	19,730	-	7,388
Hawaii	22,237	22,237	5,884	2,364	3,285	235	16,353	-	-	-	-
Idaho	531,279	521,852	95,756	21,866	60,952	12,938	426,096	90,572	84,300	-	6,272
Illinois	7,672,290	6,551,581	2,954,260	1,423,106	633,362	897,792	3,597,321	1,830,210	1,685,147	131,090	13,973
Indiana	1,729,998	1,534,861	1,066,513	186,961	50,163	829,389	468,348	238,004	236,535	-	1,469
Iowa	166,396	135,436	67,210	35,975	14,906	16,329	68,226	17,333	13,488	-	3,845
Kansas	392,609	254,140	62,822	45,717	6,164	10,941	191,318	50,201	48,831	-	1,370
Kentucky	730,848	550,510	181,737	91,519	35,550	54,668	368,773	136,641	126,490	-	9,971
Louisiana	295,400	188,898	38,946	20,914	16,151	1,881	149,952	83,842	20,236	51,002	12,604
Maine	329,317	247,089	105,220	65,333	14,638	25,249	141,869	3,330	2,925	-	405
Maryland	414,833	410,646	325,953	192,238	41,178	92,537	84,693	5,046	4,589	-	457
Massachusetts	3,107,433	2,515,246	1,919,695	690,143	1,045,615	183,937	595,551	188,573	156,909	-	31,664
Michigan	1,402,606	1,180,952	591,130	106,649	307,932	176,549	589,822	174,494	166,278	-	8,216
Minnesota	1,947,116	1,646,378	593,451	376,257	184,123	33,071	1,052,927	202,535	191,993	-	10,542
Mississippi	391,368	307,171	176,108	131,134	19,238	25,736	131,063	21,140	19,496	-	1,644
Missouri	1,925,551	1,760,824	591,981	324,929	57,953	209,099	1,168,843	491,883	454,708	-	37,175
Montana	182,358	173,150	40,449	27,541	8,473	4,435	191,318	42,701	23,347	-	4,377
Nebraska	2,368,658	524,075	139,076	97,438	29,967	11,671	384,999	103,176	101,396	-	1,780
Nevada	713,096	517,129	287,921	159,453	18,193	110,275	229,208	113,868	52,882	-	60,986
New Hampshire	97,036	87,314	45,291	39,326	2,807	3,158	42,023	16,552	16,407	-	145
New Jersey	1,530,661	1,446,751	344,153	12,303	38,036	293,814	1,102,598	111,576	110,250	-	1,326
New Mexico	88,236	86,282	18,608	11,939	2,516	4,153	67,674	26,680	26,652	-	28
New York	3,898,807	3,762,011	104,040	44,780	31,487	27,773	3,657,971	647,219	646,847	-	372
North Carolina	2,903,335	2,059,126	457,569	374,095	33,300	50,174	1,601,557	13,268	1,494	-	11,774
North Dakota	148,626	144,579	63,626	53,124	6,512	3,990	80,953	30,459	29,860	-	599
Ohio	2,809,808	2,666,742	1,452,963	960,042	385,222	107,699	1,213,779	514,471	246,894	265,219	2,358
Oklahoma	298,303	226,792	124,688	106,841	10,593	7,254	102,104	46,674	36,468	-	10,206
Oregon	1,984,653	1,673,885	417,002	333,033	40,203	43,766	1,256,883	480,275	296,602	-	183,673
Pennsylvania	6,534,486	5,416,128	2,305,979	1,256,386	676,217	373,376	3,110,149	66,402	28,285	10,456	27,661
Rhode Island	166,046	130,539	76,468	74,687	862	919	54,071	21,762	20,105	-	1,657
South Carolina	2,200,770	1,804,147	272,343	171,776	85,260	15,307	1,531,804	122,149	118,938	-	3,211
South Dakota	111,589	82,622	36,675	31,058	3,464	2,153	45,947	10,495	10,467	-	28
Tennessee	1,341,946	828,488	441,186	377,350	30,035	33,801	387,302	5,789	2,400	-	3,389
Texas	8,336,082	6,721,250	1,722,439	1,000,019	566,448	155,972	4,998,811	1,829,934	879,738	893,829	56,367
Utah	1,662,819	665,849	333,945	199,949	14,335	119,661	331,904	102,055	99,814	-	2,241
Vermont	117,372	69,657	39,447	20,585	16,031	2,831	30,210	8,640	6,008	-	2,632
Virginia	1,880,681	1,801,236	597,657	195,170	253,094	149,393	1,203,579	9,197	76	-	9,121
Washington	7,350,426	4,209,306	1,003,137	460,574	461,204	81,359	3,206,169	615,144	560,265	-	54,879
West Virginia	293,769	225,340	131,285	93,400	16,872	21,013	94,055	3,712	3,030	-	682
Wisconsin	606,632	430,636	137,756	78,740	11,927	47,089	292,880	103,099	87,191	14,006	1,902
Wyoming	414,060	388,404	45,734	15,087	19,480	11,167	342,670	49,686	43,340	-	6,346

Table 4. Revenue of Special District Governments by Type, Source, and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General revenue—Con.						Utility revenue					Employee retirement revenue
	General revenue from sources—Con.						Total	Water supply	Electric power	Gas supply	Transit	
	Charges and miscellaneous											
	Total	Current changes	Special assessments	Sale of property	Interest earnings	Other and unallocable						
	12	13	14	15	16	17	18	19	20	21	22	
United States	47,070,842	36,972,845	1,016,397	375,258	6,760,196	1,946,146	30,554,052	8,581,022	16,705,497	1,105,086	4,162,447	-6,539
Alabama	2,764,163	2,655,199	701	7,031	76,269	24,963	469,294	116,836	141,516	201,299	9,643	—
Alaska	25,818	20,133	—	1,929	2,602	1,154	4,083	—	4,083	—	—	—
Arizona	203,126	103,956	13,592	1,646	80,096	3,836	2,360,877	128,049	2,232,508	—	3,275	—
Arkansas	100,274	74,564	7,426	46	12,492	5,746	61,497	57,644	—	578	320	—
California	8,863,768	7,039,299	249,697	2,323	1,377,810	194,639	8,936,174	4,029,540	3,856,570	—	1,050,064	-8,918
Colorado	1,324,331	976,074	57,623	8,105	158,873	123,656	447,871	230,809	166,399	—	50,663	945
Connecticut	145,790	106,992	5,566	1,848	17,850	13,534	257,173	115,283	130,245	—	11,645	30
Delaware	105,279	94,050	704	1	9,057	1,467	360	360	—	—	—	—
District of Columbia	34,165	—	—	—	32,241	1,924	436,999	—	—	—	436,999	1,693
Florida	4,342,361	3,370,206	308,011	9,544	521,627	132,973	1,288,441	227,196	970,277	56,224	34,744	—
Georgia	3,222,341	2,909,601	653	9,104	186,859	116,124	1,160,717	207,067	599,455	241,108	113,087	—
Hawaii	16,353	7	—	—	7,069	9,277	—	—	—	—	—	—
Idaho	335,524	288,523	23,358	457	14,571	8,615	9,427	9,427	—	—	—	—
Illinois	1,767,111	1,312,093	13,298	4,880	222,328	214,512	986,469	156,333	92,624	—	737,512	134,240
Indiana	230,344	131,102	5,788	124	62,416	30,914	195,137	14,198	167,015	—	13,924	—
Iowa	50,893	40,836	1,744	43	5,749	2,521	30,960	24,811	—	—	6,149	—
Kansas	141,117	108,715	4,360	3,313	19,311	5,418	138,469	116,163	22,306	—	—	—
Kentucky	232,312	167,880	15,279	950	24,765	23,438	180,338	165,301	3,195	1,322	10,520	—
Louisiana	66,110	50,298	—	704	14,119	989	106,502	400	66,298	460	39,344	—
Maine	138,539	116,114	1,623	215	6,803	13,784	82,228	74,252	6,794	—	1,182	—
Maryland	79,647	61,296	2,058	21	4,780	11,492	4,187	4,187	—	—	—	—
Massachusetts	406,978	262,790	22,907	48	89,055	32,178	709,853	52,643	258,711	—	398,499	-117,666
Michigan	415,328	301,799	13,266	1,913	45,248	53,102	221,654	34,703	155,808	—	31,143	—
Minnesota	850,392	650,636	3,918	14,325	137,044	44,469	300,738	8,246	222,053	—	70,439	—
Mississippi	109,923	89,984	5,774	47	7,356	6,762	84,197	13,950	31,611	37,531	1,105	—
Missouri	676,960	585,176	3,695	1,373	64,615	22,101	163,721	121,945	—	—	41,776	1,006
Montana	104,877	78,250	10,835	2,627	9,642	3,523	9,208	8,430	66	—	712	—
Nebraska	281,823	141,658	34,805	1,148	94,797	9,415	1,859,534	64,997	1,583,712	206,461	4,364	-14,951
Nevada	115,340	74,919	1,574	920	26,275	11,652	195,967	170,545	25,411	—	11	—
New Hampshire	25,471	21,611	509	21	1,434	1,896	9,722	8,773	802	—	147	—
New Jersey	991,022	792,179	11,338	17,701	155,522	14,282	83,910	63,437	—	—	20,473	—
New Mexico	40,994	31,689	6,242	327	2,164	572	1,954	1,954	—	—	—	—
New York	3,010,752	2,774,717	—	691	206,864	28,480	136,796	16,651	—	—	120,145	—
North Carolina	1,588,289	1,317,417	849	8,514	101,871	159,638	844,209	50,208	792,256	—	1,745	—
North Dakota	50,494	37,386	1,054	1,628	3,007	7,419	4,047	—	—	—	—	—
Ohio	699,308	547,898	9,149	1,597	103,316	37,348	143,066	48,674	—	—	94,392	—
Oklahoma	55,430	40,537	2,986	152	6,707	5,048	71,511	71,043	—	468	—	—
Oregon	776,608	643,671	9,662	11,022	57,750	54,503	310,768	63,160	167,482	—	80,126	—
Pennsylvania	3,043,747	1,419,501	40,341	8,416	1,448,632	126,857	1,121,798	590,979	—	3,162	527,657	-3,440
Rhode Island	32,309	28,156	308	6	2,342	1,497	35,507	29,884	5,623	—	—	—
South Carolina	1,409,655	1,260,414	24,982	4,567	70,777	48,915	396,623	119,449	150,525	118,307	8,342	—
South Dakota	35,452	29,376	428	212	3,045	2,391	28,967	5,021	23,946	—	—	—
Tennessee	381,513	285,894	720	475	56,000	38,424	513,458	249,397	26,013	238,048	—	—
Texas	3,168,877	2,311,915	16,101	4,149	752,629	84,083	1,614,310	694,984	791,855	118	127,353	522
Utah	229,849	121,214	6,002	771	86,189	15,673	996,970	82,024	896,992	—	17,954	—
Vermont	21,570	17,393	703	3	1,238	2,233	47,715	21,292	22,998	—	3,425	—
Virginia	1,194,382	1,017,219	5,571	22,228	85,187	64,177	79,445	46,733	—	—	32,712	—
Washington	2,591,025	1,984,851	48,053	215,674	240,034	102,413	3,141,120	175,556	2,908,421	—	57,143	—
West Virginia	90,343	82,998	237	184	4,157	2,767	68,429	64,716	—	—	3,713	—
Wisconsin	189,781	132,895	13,032	1,322	30,838	11,694	175,996	699	175,297	—	—	—
Wyoming	292,984	261,764	9,875	913	8,774	11,658	25,656	19,026	6,630	—	—	—

Table 5. General Revenue of Special District Governments From Current Charges by Function and State: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total	Hospitals	Highways	Airports	Parking facilities	Water transport and terminals	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Other
	1	2	3	4	5	6	7	8	9	10	11	12
United States	36,972,845	16,990,208	1,308,928	3,758,792	66,711	916,569	850,365	1,158,760	2,079,287	4,652,488	1,011,848	4,178,889
Alabama	2,655,199	2,434,652	—	66,032	—	257	184	41,845	51,915	8,851	10,680	40,783
Alaska	20,133	—	—	—	—	—	—	—	20,133	—	—	—
Arizona	103,956	7,388	—	7,081	—	—	60,562	—	—	10,157	—	18,768
Arkansas	74,564	—	6	9,184	382	74	1,934	2,404	24,918	19,115	7,841	8,706
California	7,039,299	1,859,240	205,283	179,146	—	148,062	587,112	175,138	141,408	1,282,385	93,068	2,368,457
Colorado	976,074	449,466	42,458	6,049	50	—	3,911	72,768	62,301	211,584	1,550	125,937
Connecticut	106,992	—	—	—	—	—	—	58	81,729	5,882	14,372	4,951
Delaware	94,050	—	84,184	4,147	—	—	800	6	4,033	640	—	240
District of Columbia	—	—	—	—	—	—	—	—	—	—	—	—
Florida	3,370,206	2,684,497	2,284	313,962	—	39,948	130	17,181	84,263	73,535	29,392	125,014
Georgia	2,909,601	2,629,555	—	3,364	9	—	351	12,851	88,251	56,042	7,755	111,423
Hawaii	7	—	—	—	—	—	—	—	—	—	—	7
Idaho	288,523	248,033	1,909	—	—	720	8,743	2,831	3,919	16,549	737	5,082
Illinois	1,312,093	228,778	1	26,646	—	14,938	8,372	573,451	176,286	212,914	1,202	69,505
Indiana	131,102	28,649	—	—	—	—	171	2,788	26,997	35,479	20,266	16,752
Iowa	40,836	—	—	210	—	—	455	—	3,688	7,306	18,261	10,916
Kansas	108,715	66,023	—	1,113	—	—	1,765	7	22,168	412	1,231	15,996
Kentucky	167,880	32,619	4	—	—	8,944	108	—	3,200	98,316	1,757	22,932
Louisiana	50,298	—	—	2,598	—	38,162	—	—	—	—	726	8,812
Maine	116,114	29,531	—	600	—	3,607	293	—	15,360	49,603	16,821	299
Maryland	61,296	—	1	—	—	—	472	20	46,164	11,154	1,440	2,045
Massachusetts	262,790	—	—	—	—	—	75	491	240,160	9,354	7,288	5,422
Michigan	301,799	108,562	—	19,168	—	310	3,008	12,630	—	35,257	53,708	69,156
Minnesota	650,636	146,082	—	170,125	—	—	6,112	32,607	79,042	161,757	3,249	51,662
Mississippi	89,984	—	—	13,179	—	2,669	5,504	1,162	18,708	23,816	19,153	5,793
Missouri	585,176	275,469	1,384	795	1,836	476	1,153	4,220	36,294	144,471	—	119,078
Montana	78,250	24,557	—	9,328	—	—	3,786	—	4,184	7,156	5,097	24,142
Nebraska	141,658	55,184	10	38,452	—	—	6,759	—	23,142	2,212	89	15,810
Nevada	74,919	—	6	33,432	—	—	1,227	15,293	12,352	9,025	471	3,113
New Hampshire	21,611	—	1	—	—	—	305	—	15,923	1,571	2,130	1,681
New Jersey	792,179	—	181,122	3,360	2,262	—	5,334	625	1,271	341,657	254,375	2,173
New Mexico	31,689	20,226	—	—	—	—	3,073	—	1,887	349	3,653	2,501
New York	2,774,717	—	689,687	1,540,589	—	119,812	2,847	25	—	—	29,869	391,888
North Carolina	1,317,417	1,121,279	—	79,903	—	—	556	—	66,542	36,095	10,270	2,772
North Dakota	37,386	285	—	3,078	—	—	3,642	18,860	6,506	279	516	4,220
Ohio	547,898	126,421	143	25,881	—	18,561	1,466	47,949	86,128	150,062	45,172	46,115
Oklahoma	40,537	—	—	—	—	3,631	3,614	—	15,703	413	569	16,607
Oregon	643,671	208,019	9	135,689	—	79,586	36,971	18,223	31,240	22,466	76	111,392
Pennsylvania	1,419,501	36,392	33,099	166,157	62,172	6,824	—	37,400	135,722	686,348	177,849	77,538
Rhode Island	28,156	—	—	—	—	—	10	—	26,086	1,147	—	913
South Carolina	1,260,414	1,025,117	—	43,262	—	—	13	14,313	24,094	145,760	1,104	6,751
South Dakota	29,376	12	36	4,027	—	—	10,484	—	5,387	4,516	590	4,324
Tennessee	285,894	—	—	182,982	—	—	698	336	62,607	30,750	7,823	698
Texas	2,311,915	1,514,286	83	—	—	169,891	28,014	11,102	122,584	293,465	18,587	153,903
Utah	121,214	15,839	104	—	—	—	2,438	3,471	11,941	56,666	22,393	8,362
Vermont	17,393	—	—	—	—	—	55	5	5,765	—	11,115	453
Virginia	1,017,219	293,674	66,300	372,479	—	—	228	13,539	—	166,383	89,106	15,510
Washington	1,984,851	1,088,299	758	282,178	—	260,097	44,579	14,912	139,473	88,252	—	66,303
West Virginia	82,998	—	—	8,107	—	—	283	608	12,803	41,792	19,056	349
Wisconsin	132,895	—	—	—	—	—	570	9,157	37,010	86,081	—	77
Wyoming	261,764	232,074	56	6,489	—	—	2,198	484	—	5,464	1,441	13,558

Note: General revenue excludes utility district transactions; see text.

Table 6. Expenditure of Special District Governments by Function and Character and Object: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Purpose and function	Total	Intergovernmental expenditure ¹	Direct expenditure						Interest on debt	Insurance benefits and repayments
			Total	Current operation	Capital outlay					
					Total	Construction	Other			
								1		
Expenditure	122,072,830	1,655,252	120,417,578	82,510,072	25,670,923	19,560,747	6,110,176	11,640,989	595,594	
General expenditure	72,280,271	1,655,252	70,625,019	50,011,198	13,798,859	10,167,030	3,631,829	6,814,962	X	
Education services:										
Education (school building districts)	215,927	5,270	210,657	47,956	162,701	159,127	3,574	X	X	
Libraries	2,081,777	8,570	2,073,207	1,774,886	298,321	144,986	153,335	X	X	
Social services and income maintenance:										
Hospitals	17,767,173	14,822	17,752,351	16,378,453	1,373,898	711,501	662,397	X	X	
Health	2,453,396	8,904	2,444,492	2,362,592	81,900	42,361	39,539	X	X	
Transportation:										
Highways	2,144,147	304,121	1,840,026	1,181,237	658,789	504,312	154,477	X	X	
Air transportation	5,296,133	29,901	5,266,232	2,200,448	3,065,784	2,558,184	507,600	X	X	
Parking facilities	52,115	3,435	48,680	34,966	13,714	13,170	544	X	X	
Water transport and terminals	1,152,153	4,679	1,147,474	705,730	441,744	340,629	101,115	X	X	
Public safety--fire protection	3,127,363	79,691	3,047,672	2,475,793	571,879	211,589	360,290	X	X	
Environmental and housing:										
Natural resources	2,463,137	11,392	2,451,745	1,877,814	573,931	366,916	207,015	X	X	
Parks and recreation	3,266,691	129,759	3,136,932	2,189,544	947,388	667,292	280,096	X	X	
Housing and community development	12,397,093	84,084	12,313,009	9,890,356	2,422,653	1,913,702	508,951	X	X	
Sewerage	6,275,922	118,999	6,156,923	3,920,302	2,236,621	1,889,802	346,819	X	X	
Solid waste management	1,177,350	27,128	1,150,222	1,037,337	112,885	48,536	64,349	X	X	
Other and unallocable	12,409,894	824,497	11,585,397	3,933,784	836,651	594,923	241,728	6,814,962	X	
Utility expenditure	49,196,965	X	49,196,965	32,498,874	11,872,064	9,393,717	2,478,347	4,826,027	X	
Water supply	11,123,621	X	11,123,621	6,440,093	3,197,522	2,853,433	344,089	1,486,006	X	
Electric power	17,565,667	X	17,565,667	12,375,617	2,726,077	2,626,480	99,597	2,463,973	X	
Gas supply	1,071,732	X	1,071,732	948,745	76,206	50,495	25,711	46,781	X	
Transit	19,435,945	X	19,435,945	12,734,419	5,872,259	3,863,309	2,008,950	829,267	X	
Employee retirement expenditure	595,594	X	595,594	X	X	X	X	X	595,594	

¹Intergovernmental expenditures comprise only transactions relating to general government functions. "Current operation" includes some minor amounts paid to other governments by districts engaged in utility-type activities.

Table 7. Expenditure of Special District Governments by Character and Object and State: 2001-2002

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total	Intergovernmental expenditures ¹	Direct expenditures					Insurance benefits and repayments	Exhibit: Salaries and wages	
			Total	Current operation	Capital outlay		Interest on debt			
					Total	Construction				Other
United States	122,072,830	1,655,252	120,417,578	82,510,072	25,670,923	19,560,747	6,110,176	11,640,989	595,594	27,479,857
Alabama	3,082,830	20,888	3,061,942	2,550,281	384,619	215,732	168,887	127,042	—	1,002,073
Alaska	106,410	169	106,241	45,373	52,866	52,491	315	8,062	—	21,300
Arizona	3,222,094	13,982	3,208,112	1,940,358	1,038,133	1,006,567	31,566	229,621	—	431,270
Arkansas	351,535	3,438	348,097	251,568	73,622	49,331	24,291	22,907	—	73,583
California	25,562,389	462,316	25,100,073	19,946,364	3,231,063	3,035,971	195,092	1,792,883	129,763	5,195,787
Colorado	3,797,950	74,225	3,723,725	2,287,818	1,186,999	747,021	439,978	246,646	2,262	702,259
Connecticut	691,790	9,696	682,094	572,826	71,825	49,513	22,312	37,406	37	140,531
Delaware	170,215	67	170,148	86,218	69,982	69,686	296	13,948	—	35,825
District of Columbia	1,374,963	—	1,374,963	839,393	515,275	335,232	180,043	12,411	7,884	437,380
Florida	8,017,343	118,408	7,898,935	5,400,544	1,733,085	1,271,931	461,154	765,306	—	1,849,119
Georgia	5,920,867	17,489	5,903,378	4,540,301	897,278	717,631	179,647	465,799	—	1,719,603
Hawaii	21,293	4,510	16,783	16,670	113	—	113	—	—	5,406
Idaho	419,908	19,911	399,997	301,291	92,253	54,972	37,281	6,453	—	131,549
Illinois	8,371,516	20,756	8,350,760	5,404,256	2,169,304	1,324,639	844,665	485,930	291,282	2,008,313
Indiana	1,341,210	2,457	1,338,753	671,034	271,831	214,536	57,295	395,888	—	221,076
Iowa	179,364	3,923	175,441	106,766	57,309	39,255	18,054	11,366	—	33,502
Kansas	377,643	2,055	375,588	273,758	77,045	61,457	15,588	24,785	—	102,579
Kentucky	873,692	4,649	869,043	506,708	270,393	208,747	61,646	91,942	—	207,588
Louisiana	301,882	2,281	299,601	209,595	67,718	44,282	23,436	22,288	—	86,050
Maine	308,329	1,373	306,956	233,550	48,930	40,109	8,821	24,476	—	67,462
Maryland	375,741	1,491	374,250	304,910	41,830	12,637	29,193	27,510	—	68,041
Massachusetts	3,029,765	11,052	3,018,713	1,975,340	620,527	570,311	50,216	325,659	97,187	605,493
Michigan	1,493,385	15,603	1,477,782	1,173,172	232,874	150,920	81,954	71,736	—	397,969
Minnesota	2,329,561	85,838	2,243,723	1,111,241	883,492	703,087	180,405	248,990	—	464,857
Mississippi	373,048	2,546	370,502	293,069	51,153	39,744	11,409	26,280	—	64,546
Missouri	1,818,416	54,169	1,764,247	1,275,215	435,214	222,174	213,040	50,597	3,221	649,281
Montana	162,003	2,591	159,412	125,556	29,739	17,022	12,717	4,117	—	51,606
Nebraska	2,255,611	37,864	2,217,747	1,545,600	491,081	430,271	60,810	153,337	27,729	451,563
Nevada	732,209	13,867	718,342	372,203	243,506	224,702	18,804	102,633	—	108,290
New Hampshire	87,450	1,607	85,843	74,725	8,820	6,124	2,696	2,298	—	20,287
New Jersey	1,383,879	17,084	1,366,795	797,608	179,824	145,101	34,723	389,363	—	258,113
New Mexico	79,052	317	78,735	64,886	11,267	2,384	8,883	2,582	—	25,675
New York	3,902,734	148,269	3,754,465	2,145,147	1,103,387	982,047	121,340	505,931	—	731,252
North Carolina	2,809,362	4,152	2,805,210	2,112,172	332,572	261,421	71,151	360,466	—	780,172
North Dakota	149,395	2,082	147,313	103,785	40,104	30,777	9,327	3,424	—	35,732
Ohio	2,691,234	20,419	2,670,815	2,050,342	511,891	320,660	191,231	108,582	—	774,881
Oklahoma	277,613	2,339	275,274	220,356	44,169	35,902	8,267	10,749	—	69,691
Oregon	2,025,765	30,649	1,995,116	1,414,686	471,844	388,265	83,579	108,586	—	554,312
Pennsylvania	6,774,594	124,117	6,650,477	3,034,233	1,847,584	1,306,212	541,372	1,758,819	9,841	1,388,300
Rhode Island	163,919	1,143	162,776	134,239	24,222	19,017	5,205	4,315	—	37,783
South Carolina	2,092,884	13,478	2,079,406	1,571,562	357,962	246,173	111,789	149,882	—	698,703
South Dakota	91,823	775	91,048	73,171	10,989	8,114	2,875	6,888	—	13,312
Tennessee	1,341,959	5,144	1,336,815	831,419	379,794	319,726	60,068	125,602	—	205,190
Texas	8,126,617	37,174	8,089,443	5,152,678	1,846,893	1,449,531	397,362	1,063,484	26,388	1,928,152
Utah	1,520,731	32,858	1,487,873	954,661	300,786	235,468	65,318	232,426	—	302,737
Vermont	112,482	812	111,670	87,898	19,399	13,910	5,489	4,373	—	20,245
Virginia	2,050,084	106,745	1,943,339	1,024,443	701,108	593,155	107,953	217,788	—	458,113
Washington	7,986,778	74,926	7,911,852	5,434,088	1,797,699	993,221	804,478	680,065	—	1,599,673
West Virginia	302,413	4,759	297,654	189,493	80,519	67,848	12,671	27,642	—	60,757
Wisconsin	684,607	15,603	669,004	411,241	188,766	180,809	7,957	68,997	—	66,281
Wyoming	354,473	3,186	351,287	266,261	72,325	44,911	27,414	12,701	—	116,595

¹Intergovernmental expenditures comprise only transactions relating to general government functions. "Current operation" includes some minor amounts paid to other governments by districts engaged in utility-type activities.

Table 8. General Expenditure of Special District Governments by Function and State: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure			Education services		Social services and income maintenance		Transportation	
	Total	Current expenditure	Capital outlay	Education (school building districts)	Libraries	Hospitals	Health	Highways	Air transportation
	1	2	3	4	5	6	7	8	9
United States	72,280,271	58,481,412	13,798,859	215,927	2,081,777	17,767,173	2,453,396	2,144,147	5,296,133
Alabama	2,594,651	2,275,122	319,529	—	—	1,790,866	166,210	348	105,111
Alaska	102,764	50,234	52,530	—	—	—	—	—	—
Arizona	311,516	244,185	67,331	—	—	3,864	2,763	56	9,348
Arkansas	269,245	224,921	44,324	—	17,647	—	—	3,635	12,679
California	11,347,998	10,513,195	834,803	1,693	64,803	1,978,141	601,068	376,761	154,265
Colorado	2,792,594	2,151,033	641,561	—	68,905	565,066	53,045	800,495	15,857
Connecticut	389,608	360,216	29,392	—	—	—	—	1,937	—
Delaware	169,141	100,037	69,104	—	2,997	—	—	92,165	29,469
District of Columbia	—	—	—	—	—	—	—	—	—
Florida	6,071,798	4,919,016	1,152,782	—	11,730	3,042,082	38,503	23,044	368,354
Georgia	4,241,233	3,819,204	422,029	—	—	2,862,800	488,385	3,059	15,971
Hawaii	21,293	21,180	113	—	—	—	1,079	—	—
Idaho	408,611	318,653	89,958	—	9,873	163,012	755	114,847	—
Illinois	5,256,228	3,734,307	1,521,921	—	258,228	241,598	8,415	5,596	74,587
Indiana	1,122,275	872,040	250,235	91,226	294,485	28,422	—	—	—
Iowa	97,758	74,716	23,042	—	1,903	—	862	97	2,393
Kansas	210,555	184,293	26,262	—	25,175	77,671	4,575	115	3,646
Kentucky	567,209	394,614	172,595	—	52,448	48,068	33,551	146	—
Louisiana	112,073	69,434	42,639	—	87	—	—	71	6,928
Maine	219,202	191,327	27,875	596	—	37,838	—	106	6,504
Maryland	369,575	327,823	41,752	—	3,393	—	—	306	—
Massachusetts	1,088,310	914,108	174,202	—	—	—	—	10	—
Michigan	1,000,763	849,142	151,621	—	116,411	105,709	313,667	354	43,233
Minnesota	1,678,066	984,458	693,608	—	22,243	164,432	32,718	—	482,320
Mississippi	273,895	227,138	46,757	—	25,975	—	1,498	3,380	30,970
Missouri	1,341,003	1,076,914	264,089	—	148,978	283,236	63,046	53,739	3,057
Montana	146,157	120,039	26,118	—	—	27,452	15,297	—	13,781
Nebraska	430,739	320,539	110,200	—	—	63,865	108	2,895	63,318
Nevada	302,770	253,304	49,466	—	50,392	—	948	3,663	31,363
New Hampshire	75,077	69,132	5,945	—	—	—	—	1,059	—
New Jersey	1,291,809	1,121,256	170,553	—	—	—	—	109,762	2,863
New Mexico	77,240	66,088	11,152	—	—	19,050	—	—	—
New York	3,685,384	2,584,906	1,100,478	—	287,431	—	2,008	353,812	1,685,304
North Carolina	1,905,139	1,661,588	243,551	4,062	—	1,220,771	36	—	147,329
North Dakota	145,817	105,930	39,887	—	—	3	3,485	—	23,378
Ohio	2,022,523	1,674,894	347,629	—	379,513	131,113	16,467	14,710	49,784
Oklahoma	202,495	176,409	26,086	—	29,237	—	31,808	—	—
Oregon	1,318,013	1,048,336	269,677	—	4,851	233,792	5,560	9,940	147,453
Pennsylvania	4,368,970	3,277,101	1,091,869	118,350	3,657	30,450	7,663	34,957	229,972
Rhode Island	126,229	111,188	15,041	—	—	—	—	—	—
South Carolina	1,612,491	1,359,786	252,705	—	—	1,059,590	3,169	8	59,050
South Dakota	67,239	58,111	9,128	—	—	40	194	824	5,398
Tennessee	781,259	526,066	255,193	—	—	—	5	705	219,537
Texas	4,776,842	4,105,857	670,985	—	—	1,807,885	507,551	105,774	3
Utah	318,360	239,715	78,645	—	—	15,239	12,005	1,113	—
Vermont	50,426	45,524	4,902	—	—	—	76	—	—
Virginia	1,821,764	1,212,023	609,741	—	43,200	330,532	121	23,386	697,868
Washington	3,678,123	2,723,613	954,510	—	150,169	1,223,832	24,759	539	513,275
West Virginia	185,880	139,149	46,731	—	8,046	—	—	—	22,119
Wisconsin	515,255	327,467	187,788	—	—	—	—	—	—
Wyoming	316,906	256,081	60,825	—	—	210,754	11,996	733	19,646

Table 8. General Expenditure of Special District Governments by Function and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Transportation—Con.		Fire protection	Environment and housing					Interest on general debt	Other and unallocable
	Parking facilities	Water transports and terminals		Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management		
United States	52,115	1,152,153	3,127,363	2,463,137	3,266,691	12,397,093	6,275,922	1,177,350	6,814,962	5,594,932
Alabama	—	131	4,068	2,978	51,553	326,389	10,907	10,779	99,001	26,310
Alaska	—	—	—	—	—	95,123	—	—	7,641	—
Arizona	—	—	95,935	141,682	30,689	—	14,739	—	12,307	133
Arkansas	379	338	15,593	17,139	4,601	136,653	21,717	17,196	14,420	7,248
California	—	165,909	658,359	773,869	449,452	1,656,447	1,241,830	86,467	531,109	2,607,825
Colorado	26	—	194,072	33,267	179,733	239,482	233,713	7,460	174,495	226,978
Connecticut	—	6	45,224	74	1,725	245,597	33,934	13,711	13,168	34,232
Delaware	—	—	—	7,606	43	22,334	579	—	13,948	—
District of Columbia	—	—	—	—	—	—	—	—	—	—
Florida	—	64,005	149,896	625,345	39,354	452,066	73,305	27,379	554,063	602,672
Georgia	330	—	248	1,431	37,491	524,436	85,046	13,119	149,763	59,154
Hawaii	—	—	—	2,774	329	925	—	—	—	16,186
Idaho	—	822	24,120	24,781	10,329	19,939	20,908	6,527	5,683	7,015
Illinois	73	11,434	360,587	64,709	1,698,399	1,385,344	714,394	1,662	360,815	70,387
Indiana	—	—	—	13,743	20,692	171,596	73,090	39,227	371,882	17,912
Iowa	—	—	5,820	7,611	143	30,589	10,977	17,667	2,980	16,716
Kansas	—	—	—	18,474	39	54,008	661	3,071	11,747	11,373
Kentucky	—	10,483	62,770	16,232	—	47,325	215,875	6,854	67,498	5,959
Louisiana	—	51,531	—	2,651	—	—	—	9,210	14,911	26,684
Maine	—	3,058	—	1,559	—	70,625	60,828	22,559	13,376	2,153
Maryland	—	—	—	9,372	278	270,705	12,420	36,164	26,801	10,136
Massachusetts	—	—	17,971	919	439	802,058	53,179	8,037	53,837	151,860
Michigan	—	1,186	2,040	11,675	39,036	—	149,731	106,296	42,689	68,736
Minnesota	—	—	—	54,851	65,496	395,982	210,839	4,923	149,136	95,126
Mississippi	—	6,466	5,870	18,786	4,323	119,555	16,794	17,668	12,781	9,829
Missouri	799	334	188,236	14,706	58,903	218,959	179,319	—	33,586	94,105
Montana	—	—	14,926	17,326	—	16,333	7,853	14,812	2,988	15,389
Nebraska	—	2,508	22,991	72,402	371	85,845	17,049	234	38,576	60,577
Nevada	—	—	23,288	4,389	15,050	136,441	12,603	868	13,183	10,582
New Hampshire	—	—	8,134	1,067	236	48,377	2,199	10,830	882	2,293
New Jersey	1,174	—	108,581	6,510	625	9,280	437,892	213,746	383,559	17,817
New Mexico	—	—	—	35,722	—	14,264	171	5,225	2,411	397
New York	—	149,052	426,223	3,028	136	56	2,071	34,643	484,153	257,467
North Carolina	—	—	—	9,313	27	404,489	52,765	10,622	51,107	4,618
North Dakota	—	—	6,861	20,157	50,648	36,845	183	714	3,409	134
Ohio	—	23,783	22,495	32,284	219,539	817,101	168,741	38,106	96,453	12,434
Oklahoma	—	4,055	4,215	11,384	—	113,923	897	553	4,721	1,702
Oregon	—	91,328	181,694	63,583	56,099	188,343	26,641	44,039	85,566	179,124
Pennsylvania	49,334	12,894	1,083	4,250	85,211	1,000,518	860,805	161,133	1,601,118	167,575
Rhode Island	—	—	21,508	295	—	101,706	667	—	1,594	459
South Carolina	—	—	58,052	920	43,805	145,452	145,297	11,127	61,973	24,048
South Dakota	—	—	7,674	10,937	—	28,703	5,493	703	2,975	4,298
Tennessee	—	7	82	5,234	254	416,171	36,982	6,178	84,662	11,442
Texas	—	187,603	50,014	160,443	7,602	737,566	314,382	22,581	674,502	200,936
Utah	—	—	10,628	22,642	8,827	64,287	100,398	17,950	20,942	44,329
Vermont	—	—	5,987	1,129	287	26,683	46	14,091	1,476	651
Virginia	—	—	—	12,881	20,281	—	163,389	88,142	202,360	239,604
Washington	—	365,220	306,305	71,874	39,744	534,313	120,296	11	179,472	148,314
West Virginia	—	—	—	2,540	2,345	74,461	40,670	18,556	15,251	1,892
Wisconsin	—	—	—	8,747	20,510	109,799	314,807	17	58,686	2,689
Wyoming	—	—	15,813	17,846	2,047	—	8,840	6,493	5,306	17,432

Table 9. Utility Expenditure of Special District Governments by Type of Utility, Character and Object, and State: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total utility expenditure					Water supply		
	Total	Current operation ¹	Capital outlay			Interest on debt ²	Total	Current operation
			Total	Construction	Other			
	1	2	3	4	5	6	7	8
United States	49,196,965	32,498,874	11,872,064	9,393,717	2,478,347	4,826,027	11,123,621	6,440,093
Alabama	488,179	395,048	65,090	38,782	26,308	28,041	133,621	76,588
Alaska	3,646	2,949	276	276	—	421	—	—
Arizona	2,910,578	1,722,462	970,802	957,767	13,035	217,314	190,266	122,561
Arkansas	82,290	44,505	29,298	19,928	9,370	8,487	68,646	36,136
California	14,084,628	10,426,594	2,396,260	2,212,170	184,090	1,261,774	4,686,589	3,289,810
Colorado	1,003,094	385,505	545,438	365,423	180,015	72,151	356,371	167,052
Connecticut	302,145	235,474	42,433	29,277	13,156	24,238	118,024	71,864
Delaware	1,074	196	878	878	—	—	1,074	196
District of Columbia	1,367,079	839,393	515,275	335,232	180,043	12,411	—	—
Florida	1,945,545	1,153,999	580,303	508,051	72,252	211,243	500,825	119,813
Georgia	1,679,634	888,349	475,249	460,759	14,490	316,036	284,050	103,161
Hawaii	—	—	—	—	—	—	—	—
Idaho	11,297	8,232	2,295	1,270	1,025	770	11,295	8,230
Illinois	2,824,026	2,051,520	647,383	207,718	439,665	125,123	177,018	120,776
Indiana	218,935	173,330	21,596	20,845	751	24,006	16,954	9,430
Iowa	81,606	38,953	34,267	26,505	7,762	8,386	58,104	20,237
Kansas	167,088	103,267	50,783	43,070	7,713	13,038	146,211	82,546
Kentucky	306,483	184,241	97,798	59,346	38,452	24,444	236,934	117,997
Louisiana	189,809	157,353	25,079	15,801	9,278	7,377	1,033	736
Maine	89,127	56,972	21,055	18,161	2,894	11,100	77,522	46,118
Maryland	6,166	5,379	78	64	14	709	6,155	5,368
Massachusetts	1,844,268	1,126,121	446,325	409,850	36,475	271,822	62,396	40,468
Michigan	492,622	382,322	81,253	18,448	62,805	29,047	62,322	51,051
Minnesota	651,495	361,757	189,884	97,223	92,661	99,854	13,488	5,500
Mississippi	99,153	81,258	4,396	3,061	1,335	13,499	15,553	9,769
Missouri	474,192	286,056	171,125	25,353	145,772	17,011	124,195	77,684
Montana	15,846	11,096	3,621	2,406	1,215	1,129	9,731	6,480
Nebraska	1,797,143	1,301,501	380,881	346,447	34,434	114,761	78,060	46,240
Nevada	429,439	145,949	194,040	187,616	6,424	89,450	386,553	110,612
New Hampshire	12,373	8,082	2,875	2,510	365	1,416	11,169	6,878
New Jersey	92,070	76,995	9,271	5,270	4,001	5,804	62,422	47,347
New Mexico	1,812	1,526	115	88	27	171	1,812	1,526
New York	217,350	192,663	2,909	2,909	—	21,778	13,853	7,694
North Carolina	904,223	505,843	89,021	80,508	8,513	309,359	81,175	29,116
North Dakota	3,578	3,346	217	—	217	15	3,578	3,346
Ohio	668,711	492,320	164,262	57,810	106,452	12,129	45,646	33,013
Oklahoma	75,118	51,007	18,083	15,510	2,573	6,028	74,672	50,561
Oregon	707,752	482,565	202,167	169,138	33,029	23,020	82,952	44,793
Pennsylvania	2,395,783	1,482,367	755,715	548,045	207,670	157,701	660,395	352,994
Rhode Island	37,690	25,788	9,181	7,605	1,576	2,721	32,270	20,437
South Carolina	480,393	287,227	105,257	62,725	42,532	87,909	178,762	76,213
South Dakota	24,584	18,810	1,861	1,204	657	3,913	6,491	3,926
Tennessee	560,700	395,159	124,601	104,872	19,729	40,940	305,021	165,166
Texas	3,323,387	1,758,497	1,175,908	960,830	215,078	388,982	1,067,961	517,743
Utah	1,202,371	768,746	222,141	172,383	49,758	211,484	247,486	110,655
Vermont	62,056	44,662	14,497	12,797	1,700	2,897	21,969	17,175
Virginia	228,320	121,525	91,367	43,220	48,147	15,428	48,463	24,257
Washington	4,308,655	2,964,873	843,189	695,310	147,879	500,593	229,001	118,776
West Virginia	116,533	70,354	33,788	28,771	5,017	12,391	94,145	48,420
Wisconsin	169,352	158,063	978	347	631	10,311	896	896
Wyoming	37,567	18,672	11,500	10,138	1,362	7,395	30,492	12,753

See footnotes at end of table.

Table 9. Utility Expenditure of Special District Governments by Type of Utility, Character and Object, and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Water supply—Con.				Electric power					
	Capital outlay			Interest on debt ²	Total	Current operation ¹	Capital outlay			Interest on debt ²
	Total	Construction	Other				Total	Construction	Other	
	9	10	11	12	13	14	15	16	17	18
United States	3,197,522	2,853,433	344,089	1,486,006	17,565,667	12,375,617	2,726,077	2,626,480	99,597	2,463,973
Alabama	38,499	30,982	7,517	18,534	131,333	124,321	2,441	2,392	49	4,571
Alaska	—	—	—	—	3,646	2,949	276	276	—	421
Arizona	13,570	10,177	3,393	54,135	2,660,223	1,545,390	951,829	947,590	4,239	163,004
Arkansas	24,023	19,635	4,388	8,487	4	4	—	—	—	—
California	882,651	882,230	421	514,128	3,787,013	3,075,104	263,534	263,534	—	448,375
Colorado	150,798	132,611	18,187	38,521	182,557	97,796	67,113	63,972	3,141	17,648
Connecticut	28,319	22,253	6,066	17,841	121,165	113,639	1,155	13	1,142	6,371
Delaware	878	878	—	—	—	—	—	—	—	—
District of Columbia	—	—	—	—	—	—	—	—	—	—
Florida	302,948	278,427	24,521	78,064	1,056,753	827,752	97,643	93,308	4,335	131,358
Georgia	140,715	127,747	12,968	40,174	577,803	292,674	107,089	107,089	—	178,040
Hawaii	—	—	—	—	—	—	—	—	—	—
Idaho	2,295	1,270	1,025	770	2	2	—	—	—	—
Illinois	18,132	7,684	10,448	38,125	86,579	81,206	—	—	—	5,373
Indiana	5,817	5,440	377	1,707	171,621	135,368	13,954	13,954	—	22,299
Iowa	29,481	26,505	2,976	8,386	—	—	—	—	—	—
Kansas	50,775	43,070	7,705	12,890	20,877	20,721	8	—	8	148
Kentucky	94,498	59,329	35,169	24,439	981	981	—	—	—	—
Louisiana	277	214	63	20	61,269	56,239	252	240	12	4,778
Maine	20,372	17,858	2,514	11,032	6,654	6,276	326	303	23	52
Maryland	78	64	14	709	11	11	—	—	—	—
Massachusetts	17,945	15,874	2,071	3,983	219,602	152,513	10,168	10,168	—	56,921
Michigan	7,358	5,753	1,605	3,913	146,861	113,030	8,998	8,998	—	24,833
Minnesota	6,681	6,348	333	1,307	218,167	120,304	4,306	3,089	1,217	93,557
Mississippi	4,010	3,061	949	1,774	31,611	31,611	—	—	—	—
Missouri	29,672	23,900	5,772	16,839	—	—	—	—	—	—
Montana	2,123	1,974	149	1,128	12	12	—	—	—	—
Nebraska	30,075	28,059	2,016	1,745	1,483,247	1,040,052	330,179	298,330	31,849	113,016
Nevada	186,971	180,741	6,230	88,970	36,919	29,370	7,069	6,875	194	480
New Hampshire	2,875	2,510	365	1,416	678	678	—	—	—	—
New Jersey	9,271	5,270	4,001	5,804	—	—	—	—	—	—
New Mexico	115	88	27	171	—	—	—	—	—	—
New York	2,909	2,909	—	3,250	—	—	—	—	—	—
North Carolina	46,215	42,391	3,824	5,844	798,746	462,513	32,753	32,598	155	303,480
North Dakota	217	—	217	15	—	—	—	—	—	—
Ohio	6,589	4,535	2,054	6,044	—	—	—	—	—	—
Oklahoma	18,083	15,510	2,573	6,028	—	—	—	—	—	—
Oregon	33,456	31,259	2,197	4,703	170,666	136,770	23,118	19,949	3,169	10,778
Pennsylvania	191,825	171,809	20,016	115,576	50	50	—	—	—	—
Rhode Island	9,181	7,605	1,576	2,652	5,420	5,351	—	—	—	69
South Carolina	85,590	47,575	38,015	16,959	157,818	85,627	2,604	2,343	261	69,587
South Dakota	1,861	1,204	657	704	18,093	14,884	—	—	—	3,209
Tennessee	103,361	88,419	14,942	36,494	25,839	24,804	953	854	99	82
Texas	330,423	266,297	64,126	219,795	1,006,643	486,515	373,744	363,078	10,666	146,384
Utah	115,053	101,798	13,255	21,778	735,046	548,822	2,041	1,255	786	184,183
Vermont	3,233	2,284	949	1,561	20,990	19,383	292	292	—	1,315
Virginia	13,980	13,111	869	10,226	—	—	—	—	—	—
Washington	89,618	77,952	11,666	20,607	3,445,237	2,559,809	423,126	385,547	37,579	462,302
West Virginia	33,334	28,771	4,563	12,391	—	—	—	—	—	—
Wisconsin	—	—	—	—	168,456	157,167	978	347	631	10,311
Wyoming	11,372	10,052	1,320	6,367	7,075	5,919	128	86	42	1,028

See footnotes at end of table.

Table 9. Utility Expenditure of Special District Governments by Type of Utility, Character and Object, and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Gas supply						Transit					
	Total	Current operation ¹	Capital outlay			Interest on debt ²	Total	Current operation ¹	Capital outlay			Interest on debt ²
			Total	Construction	Other				Total	Construction	Other	
			19	20	21				22	23	24	
United States	1,071,732	948,745	76,206	50,495	25,711	46,781	19,435,945	12,734,419	5,872,259	3,863,309	2,008,950	829,267
Alabama	203,665	174,969	23,948	5,408	18,540	4,748	19,560	19,170	202	—	202	188
Alaska	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	—	—	—	—	—	—	60,089	54,511	5,403	—	5,403	175
Arkansas	275	257	18	3	15	—	13,365	8,108	5,257	290	4,967	—
California	—	—	—	—	—	—	5,611,026	4,061,680	1,250,075	1,066,406	183,669	299,271
Colorado	10	10	—	—	—	—	464,156	120,647	327,527	168,840	158,687	15,982
Connecticut	—	—	—	—	—	—	62,956	49,971	12,959	7,011	5,948	26
Delaware	—	—	—	—	—	—	—	—	—	—	—	—
District of Columbia	—	—	—	—	—	—	—	—	—	—	—	—
Florida	58,454	53,601	3,232	2,837	395	1,621	1,367,079	839,393	515,275	335,232	180,043	12,411
Georgia	195,762	173,015	18	18	—	22,729	329,513	152,833	176,480	133,479	43,001	200
Hawaii	—	—	—	—	—	—	—	—	—	—	—	—
Idaho	—	—	—	—	—	—	—	—	—	—	—	—
Illinois	—	—	—	—	—	—	2,560,429	1,849,553	629,251	200,034	429,217	81,625
Indiana	—	—	—	—	—	—	30,360	28,535	1,825	1,451	374	—
Iowa	—	—	—	—	—	—	—	—	—	—	—	—
Kansas	—	—	—	—	—	—	23,502	18,716	4,786	—	4,786	—
Kentucky	1,206	1,204	—	—	—	2	67,362	64,059	3,300	17	3,283	3
Louisiana	468	456	—	—	—	12	127,039	99,922	24,550	15,347	9,203	2,567
Maine	—	—	—	—	—	—	4,951	4,578	357	—	357	16
Maryland	—	—	—	—	—	—	—	—	—	—	—	—
Massachusetts	—	—	—	—	—	—	1,562,270	933,140	418,212	383,808	34,404	210,918
Michigan	—	—	—	—	—	—	283,439	218,241	64,897	3,697	61,200	301
Minnesota	—	—	—	—	—	—	419,840	235,953	178,897	87,786	91,111	4,990
Mississippi	48,510	36,785	—	—	—	11,725	3,479	3,093	386	—	386	—
Missouri	—	—	—	—	—	—	349,997	208,372	141,453	1,453	140,000	172
Montana	—	—	—	—	—	—	6,103	4,604	1,498	432	1,066	1
Nebraska	213,567	199,578	13,989	13,989	—	—	22,269	15,631	6,638	6,069	569	—
Nevada	—	—	—	—	—	—	5,967	5,967	—	—	—	—
New Hampshire	—	—	—	—	—	—	526	526	—	—	—	—
New Jersey	—	—	—	—	—	—	29,648	29,648	—	—	—	—
New Mexico	—	—	—	—	—	—	—	—	—	—	—	—
New York	—	—	—	—	—	—	203,497	184,969	—	—	—	18,528
North Carolina	—	—	—	—	—	—	24,302	14,214	10,053	5,519	4,534	35
North Dakota	—	—	—	—	—	—	—	—	—	—	—	—
Ohio	—	—	—	—	—	—	623,065	459,307	157,673	53,275	104,398	6,085
Oklahoma	446	446	—	—	—	—	—	—	—	—	—	—
Oregon	—	—	—	—	—	—	454,134	301,002	145,593	117,930	27,663	7,539
Pennsylvania	2,709	2,430	55	15	40	224	1,732,629	1,126,893	563,835	376,221	187,614	41,901
Rhode Island	—	—	—	—	—	—	—	—	—	—	—	—
South Carolina	116,502	100,487	14,659	12,626	2,033	1,356	27,311	24,900	2,404	181	2,223	7
South Dakota	—	—	—	—	—	—	—	—	—	—	—	—
Tennessee	229,840	205,189	20,287	15,599	4,688	4,364	—	—	—	—	—	—
Texas	318	318	—	—	—	—	1,248,465	753,921	471,741	331,455	140,286	22,803
Utah	—	—	—	—	—	—	219,839	109,269	105,047	69,330	35,717	5,523
Vermont	—	—	—	—	—	—	19,097	8,104	10,972	10,221	751	21
Virginia	—	—	—	—	—	—	179,857	97,268	77,387	30,109	47,278	5,202
Washington	—	—	—	—	—	—	634,417	286,288	330,445	231,811	98,634	17,684
West Virginia	—	—	—	—	—	—	22,388	21,934	454	—	454	—
Wisconsin	—	—	—	—	—	—	—	—	—	—	—	—
Wyoming	—	—	—	—	—	—	—	—	—	—	—	—

¹Since intergovernmental expenditure comprises only transactions relating to general government expenditure, "Current operation" for districts engaged in utility-type activities includes some minor amounts paid to other governments.

²Not separately identifiable in multiple function special districts and, therefore, included in general interest on debt.

Table 10. Indebtedness and Debt Transactions of Special District Governments by State: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Debt outstanding at end of fiscal year							
	Long-term debt						Other	
	Total	Total	By type of debt		Purpose of debt			
			Full faith and credit	Nonguaranteed	General ¹			
					Total	Education		Other
1	2	3	4	5	6	7		
United States	217,885,616	215,022,810	35,783,786	179,239,024	122,193,854	6,703,423	115,490,431	
Alabama	2,380,611	2,354,825	62,030	2,292,795	1,854,121	—	1,854,121	
Alaska	143,740	143,174	12,398	130,776	131,084	—	131,084	
Arizona	4,643,101	4,635,151	1,721,161	2,913,990	218,846	—	218,846	
Arkansas	388,597	386,101	91,582	294,519	236,203	—	236,203	
California	35,518,621	35,516,727	2,270,287	33,246,440	10,546,404	31,625	10,514,779	
Colorado	5,168,058	5,110,613	1,554,966	3,555,647	3,708,735	—	3,708,735	
Connecticut	693,926	689,618	165,468	524,150	250,590	—	250,590	
Delaware	278,777	277,982	277,051	931	275,876	—	275,876	
District of Columbia	231,388	231,388	—	231,388	—	—	—	
Florida	13,674,063	13,545,068	1,798,814	11,746,254	9,758,929	32,970	9,725,959	
Georgia	9,377,806	9,174,205	4,576,712	4,597,493	2,756,061	—	2,756,061	
Hawaii	—	—	—	—	—	—	—	
Idaho	113,108	109,665	41,091	68,574	94,279	—	94,279	
Illinois	9,006,372	8,958,256	5,828,758	3,129,498	6,889,552	430,499	6,459,053	
Indiana	6,702,530	6,677,711	374,241	6,303,470	6,216,181	5,330,725	885,456	
Iowa	245,006	240,019	98,099	141,920	53,533	—	53,533	
Kansas	435,140	430,426	67,154	363,272	191,245	—	191,245	
Kentucky	1,847,414	1,844,739	118,073	1,726,666	1,312,184	—	1,312,184	
Louisiana	452,614	450,337	30,175	420,162	241,276	—	241,276	
Maine	463,690	445,547	186,676	258,871	246,734	—	246,734	
Maryland	446,965	446,761	98,536	348,225	433,796	—	433,796	
Massachusetts	6,230,458	6,105,136	280,854	5,824,282	1,035,637	—	1,035,637	
Michigan	1,220,696	1,214,543	209,396	1,005,147	704,487	—	704,487	
Minnesota	5,126,025	5,086,062	1,412,550	3,673,512	3,313,710	—	3,313,710	
Mississippi	437,329	433,877	76,788	357,089	221,606	—	221,606	
Missouri	972,731	949,181	151,285	797,896	629,185	—	629,185	
Montana	67,851	67,290	38,714	28,576	45,151	—	45,151	
Nebraska	2,992,758	2,984,272	431,502	2,552,770	688,573	—	688,573	
Nevada	1,801,228	1,550,942	1,035,034	515,908	220,353	—	220,353	
New Hampshire	38,558	37,732	23,544	14,188	13,379	—	13,379	
New Jersey	6,870,546	6,678,782	2,124,628	4,554,154	6,479,881	—	6,479,881	
New Mexico	51,704	51,598	39,413	12,185	48,593	—	48,593	
New York	8,767,000	8,169,698	322,119	7,847,579	7,826,237	—	7,826,237	
North Carolina	6,678,545	6,675,018	81,090	6,593,928	1,124,883	—	1,124,883	
North Dakota	66,198	65,056	14,944	50,112	64,761	—	64,761	
Ohio	1,923,293	1,893,051	625,053	1,267,998	1,652,891	—	1,652,891	
Oklahoma	236,125	232,688	82,822	149,866	115,527	—	115,527	
Oregon	2,178,415	2,167,923	594,618	1,573,305	1,584,051	—	1,584,051	
Pennsylvania	30,554,703	30,480,969	1,976,159	28,504,810	27,418,248	877,604	26,540,644	
Rhode Island	87,047	86,297	14,566	71,731	25,525	—	25,525	
South Carolina	3,002,441	2,985,168	332,915	2,652,253	1,250,519	—	1,250,519	
South Dakota	121,161	120,392	23,034	97,358	54,107	—	54,107	
Tennessee	2,382,442	2,365,590	315,906	2,049,684	1,609,462	—	1,609,462	
Texas	18,455,937	18,110,894	2,817,378	15,293,516	10,746,404	—	10,746,404	
Utah	4,329,109	3,931,574	1,487	3,930,087	388,716	—	388,716	
Vermont	86,139	84,800	48,178	36,622	25,573	—	25,573	
Virginia	4,026,510	3,977,062	243,339	3,733,723	3,683,374	—	3,683,374	
Washington	14,837,248	14,729,344	2,016,644	12,712,700	4,255,219	—	4,255,219	
West Virginia	500,145	492,300	113,457	378,843	257,338	—	257,338	
Wisconsin	1,381,752	1,377,263	918,435	458,828	1,190,253	—	1,190,253	
Wyoming	249,995	249,995	44,662	205,333	104,582	—	104,582	

See footnotes at end of table.

Table 10. Indebtedness and Debt Transactions of Special District Governments by State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Debt outstanding at end of fiscal year—Con.					
	Long-term debt—Con.					Short-term debt
	Purpose of debt—Con.					
	Utility ¹					
	Total	Water supply	Electric power	Gas supply	Transit	
8	9	10	11	12	13	
United States	92,828,956	30,455,565	46,331,975	939,323	15,102,093	2,862,806
Alabama	500,704	346,701	48,575	102,522	2,906	25,786
Alaska	12,090	—	12,090	—	—	566
Arizona	4,416,305	1,787,840	2,625,798	—	2,667	7,950
Arkansas	149,898	149,898	—	—	—	2,496
California	24,970,323	11,184,491	8,457,805	—	5,328,027	1,894
Colorado	1,401,878	723,897	324,891	—	353,090	57,445
Connecticut	439,028	316,076	122,406	—	546	4,308
Delaware	2,106	2,106	—	—	—	795
District of Columbia	231,388	—	—	—	231,388	—
Florida	3,786,139	1,467,632	2,286,756	31,751	—	128,995
Georgia	6,418,144	863,498	3,819,933	516,893	1,217,820	203,601
Hawaii	—	—	—	—	—	—
Idaho	15,386	15,386	—	—	—	3,443
Illinois	2,068,704	618,643	84,290	—	1,365,771	48,116
Indiana	461,530	43,310	418,220	—	—	24,819
Iowa	186,486	186,486	—	—	—	4,987
Kansas	239,181	237,301	1,880	—	—	4,714
Kentucky	532,555	532,555	—	—	—	2,675
Louisiana	209,061	323	87,840	380	120,518	2,277
Maine	198,813	197,768	803	—	242	18,143
Maryland	12,965	12,965	—	—	—	204
Massachusetts	5,069,499	76,074	1,103,135	—	3,890,290	125,322
Michigan	510,056	60,324	444,790	—	4,942	6,153
Minnesota	1,772,352	26,272	1,600,245	—	145,835	39,963
Mississippi	212,271	37,141	—	175,130	—	3,452
Missouri	319,996	318,421	—	—	1,575	23,550
Montana	22,139	22,047	—	—	92	561
Nebraska	2,295,699	30,017	2,265,605	—	77	8,486
Nevada	1,330,589	1,317,835	12,754	—	—	250,286
New Hampshire	24,353	24,353	—	—	—	826
New Jersey	198,901	198,901	—	—	—	191,764
New Mexico	3,005	3,005	—	—	—	106
New York	343,461	55,061	—	—	288,400	597,302
North Carolina	5,550,135	128,298	5,421,493	—	344	3,527
North Dakota	295	295	—	—	—	1,142
Ohio	240,160	100,005	—	—	140,155	30,242
Oklahoma	117,161	117,161	—	—	—	3,437
Oregon	583,872	95,677	178,971	—	309,224	10,492
Pennsylvania	3,062,721	2,296,405	—	4,214	762,102	73,734
Rhode Island	60,772	59,532	1,240	—	—	750
South Carolina	1,734,649	422,039	1,286,404	26,110	96	17,273
South Dakota	66,285	14,645	51,640	—	—	769
Tennessee	756,128	672,313	1,492	82,323	—	16,852
Texas	7,364,490	4,194,614	2,774,375	—	395,501	345,043
Utah	3,542,858	467,159	2,984,369	—	91,330	397,535
Vermont	59,227	33,212	25,605	—	410	1,339
Virginia	293,688	203,223	—	—	90,465	49,448
Washington	10,474,125	430,894	9,684,951	—	358,280	107,904
West Virginia	234,962	234,962	—	—	—	7,845
Wisconsin	187,010	—	187,010	—	—	4,489
Wyoming	145,413	128,804	16,609	—	—	—

See footnotes at end of table.

Table 10. Indebtedness and Debt Transactions of Special District Governments by State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Long-term debt issued			Long-term debt retired			Change in total long-term debt during year	
	Total	General ¹	Utility ¹	Total	General ¹	Utility ¹	Amount	Percent
	14	15	16	17	18	19	20	21
United States	27,679,724	17,168,392	10,511,332	21,017,669	11,134,245	9,883,424	6,662,055	3.2
Alabama	280,603	250,642	29,961	159,412	89,294	70,118	121,191	5.4
Alaska	7,578	7,578	—	6,579	6,077	502	999	.7
Arizona	1,051,828	14,428	1,037,400	1,120,717	22,232	1,098,485	-68,889	-1.5
Arkansas	36,589	24,940	11,649	35,195	14,813	20,382	1,394	.4
California	3,492,714	984,809	2,507,905	3,215,227	689,421	2,525,806	277,487	.8
Colorado	1,022,770	917,903	104,867	370,306	276,550	93,756	652,464	14.6
Connecticut	2,673	2,523	150	35,144	13,667	21,477	-32,471	-4.5
Delaware	2,575	469	2,106	6,965	6,965	—	-4,390	-1.6
District of Columbia	—	—	—	14,295	—	14,295	-14,295	-5.8
Florida	1,638,465	1,265,073	373,392	1,215,869	780,875	434,994	422,596	3.2
Georgia	544,230	219,178	325,052	454,542	184,526	270,016	89,688	1.0
Hawaii	—	—	—	—	—	—	—	—
Idaho	6,473	6,473	—	9,572	8,645	927	-3,099	-2.7
Illinois	2,929,987	2,681,990	247,997	2,444,648	2,163,892	280,756	485,339	5.7
Indiana	536,828	534,940	1,888	621,157	608,069	13,088	-84,329	-1.2
Iowa	32,104	6,602	25,502	22,616	11,988	10,628	9,488	4.1
Kansas	38,804	7,564	31,240	55,183	10,995	44,188	-16,379	-3.7
Kentucky	403,873	314,836	89,037	65,013	34,648	30,365	338,860	22.5
Louisiana	77,735	—	77,735	22,677	22,361	316	55,058	13.9
Maine	22,900	11,338	11,562	32,992	17,427	15,565	-10,092	-2.2
Maryland	7,795	6,073	1,722	25,738	25,173	565	-17,943	-3.9
Massachusetts	1,268,387	70,971	1,197,416	1,512,576	109,410	1,403,166	-244,189	-3.8
Michigan	31,499	29,441	2,058	93,428	66,505	26,923	-61,929	-4.9
Minnesota	976,944	909,326	67,618	257,475	179,150	78,325	719,469	16.5
Mississippi	158,260	30,343	127,917	60,276	39,063	21,213	97,984	29.2
Missouri	113,776	75,523	38,253	67,036	41,036	26,000	46,740	5.2
Montana	5,522	2,974	2,548	10,930	8,895	2,035	-5,408	-7.4
Nebraska	283,305	153,743	129,562	315,035	111,774	203,261	-31,730	-1.1
Nevada	70,411	58,182	12,229	253,127	73,609	179,518	-182,716	-10.5
New Hampshire	1,312	232	1,080	4,005	1,760	2,245	-2,693	-6.7
New Jersey	426,484	317,274	109,210	525,502	487,162	38,340	-99,018	-1.5
New Mexico	9,244	9,244	—	9,530	9,199	331	-286	-.6
New York	729,752	729,752	—	495,180	472,725	22,455	234,572	3.0
North Carolina	173,014	140,497	32,517	264,082	122,038	142,044	-91,068	-1.3
North Dakota	15,744	15,744	—	10,263	10,243	20	5,481	9.2
Ohio	233,413	195,032	38,381	143,441	117,194	26,247	89,972	5.0
Oklahoma	15,558	10,173	5,385	12,199	4,007	8,192	3,359	1.5
Oregon	247,222	130,084	117,138	142,393	117,182	25,211	104,829	5.1
Pennsylvania	3,530,256	3,252,862	277,394	2,224,404	1,970,856	253,548	1,305,852	4.5
Rhode Island	13,404	458	12,946	6,296	2,081	4,215	7,108	9.0
South Carolina	430,588	267,988	162,600	170,988	91,528	79,460	259,600	9.5
South Dakota	4,828	1,637	3,191	5,310	2,358	2,952	-482	-.4
Tennessee	441,331	370,193	71,138	408,002	339,291	68,711	33,329	1.4
Texas	2,962,201	1,454,041	1,508,160	2,126,573	1,080,997	1,045,576	835,628	4.8
Utah	144,663	31,668	112,995	259,013	46,608	212,405	-114,350	-2.8
Vermont	5,025	2,409	2,616	5,675	1,240	4,435	-650	-.8
Virginia	519,358	507,118	12,240	282,265	261,947	20,318	237,093	6.3
Washington	2,446,146	878,921	1,567,225	1,269,301	250,776	1,018,525	1,176,845	8.7
West Virginia	39,537	21,735	17,802	31,271	22,853	8,418	8,266	1.7
Wisconsin	214,000	214,000	—	87,430	81,340	6,090	126,570	10.1
Wyoming	32,016	29,468	2,548	30,816	23,800	7,016	1,200	.5

¹Utility debt not separately indentified in multiple function special districts and, therefore, included in general.

Table 11. Cash and Security Holdings of Special District Governments by State: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Purpose of holding					Type of holding				
	Total	Employee retirement	Offsets to debt	Bond funds	Other	Total cash and securities	Cash and deposits	Employee retirement funds		
								Securities		
								Total	Total federal	Other
1	2	3	4	5	6	7	8	9	10	
United States	142,543,618	7,768,136	46,689,656	14,362,159	73,723,667	7,768,136	338,532	7,429,604	707,803	6,721,801
Alabama	1,645,499	—	296,239	114,421	1,234,839	—	—	—	—	—
Alaska	95,106	—	—	—	95,106	—	—	—	—	—
Arizona	1,689,609	—	499,360	246	1,190,003	—	—	—	—	—
Arkansas	298,833	—	42,615	33,043	223,175	—	—	—	—	—
California	31,195,645	1,681,284	1,945,901	1,254,409	26,314,051	1,681,284	53,105	1,628,179	270,841	1,357,338
Colorado	3,381,266	48,594	255,416	1,024,581	2,052,675	48,594	7,115	41,479	11,749	29,730
Connecticut	456,762	300	86,679	20	369,763	300	300	—	—	—
Delaware	115,317	—	26,435	26,712	62,170	—	—	—	—	—
District of Columbia	972,935	140,000	—	—	832,935	140,000	6,217	133,783	19,504	114,279
Florida	9,334,695	—	4,026,855	1,467,238	3,840,602	—	—	—	—	—
Georgia	4,543,952	—	822,289	474,327	3,247,336	—	—	—	—	—
Hawaii	219,485	—	—	—	219,485	—	—	—	—	—
Idaho	250,071	—	10,580	879	238,612	—	—	—	—	—
Illinois	8,675,376	3,196,121	403,395	2,066,110	3,009,750	3,196,121	99,547	3,096,574	204,798	2,891,776
Indiana	1,482,108	—	639,090	141,760	701,258	—	—	—	—	—
Iowa	126,565	—	8,085	3,514	114,966	—	—	—	—	—
Kansas	385,662	—	62,657	14,844	308,161	—	—	—	—	—
Kentucky	640,379	—	79,455	60,642	500,282	—	—	—	—	—
Louisiana	273,362	—	117,750	8,418	147,194	—	—	—	—	—
Maine	164,614	—	17,038	4,287	143,289	—	—	—	—	—
Maryland	141,177	—	57,691	—	83,486	—	—	—	—	—
Massachusetts	3,819,089	1,560,046	700,475	189,562	1,369,006	1,560,046	113,650	1,446,396	93,078	1,353,318
Michigan	876,684	—	200,407	23,570	652,707	—	—	—	—	—
Minnesota	2,130,358	—	696,610	770,859	662,889	—	—	—	—	—
Mississippi	194,409	—	20,339	22,912	151,158	—	—	—	—	—
Missouri	1,718,443	76,101	65,241	130,573	1,446,528	76,101	5,789	70,312	7,124	63,188
Montana	197,857	—	5,387	982	191,488	—	—	—	—	—
Nebraska	2,091,890	494,471	456,151	111,975	1,029,293	494,471	—	494,471	—	494,471
Nevada	621,153	—	36,058	47,724	537,371	—	—	—	—	—
New Hampshire	40,048	—	180	—	39,868	—	—	—	—	—
New Jersey	2,856,225	—	926,612	889,466	1,040,147	—	—	—	—	—
New Mexico	61,283	—	6,531	—	54,752	—	—	—	—	—
New York	4,374,139	—	2,239,472	299,425	1,835,242	—	—	—	—	—
North Carolina	2,736,349	—	165,442	48,134	2,522,773	—	—	—	—	—
North Dakota	64,245	—	4,739	3,082	56,424	—	—	—	—	—
Ohio	1,934,696	—	582,079	70,261	1,282,356	—	—	—	—	—
Oklahoma	150,310	—	14,557	2,361	133,392	—	—	—	—	—
Oregon	1,409,221	—	268,940	210,389	929,892	—	—	—	—	—
Pennsylvania	25,075,304	245,155	20,930,945	934,288	2,964,916	245,155	31,602	213,553	44,948	168,605
Rhode Island	79,778	—	2,797	12,283	64,698	—	—	—	—	—
South Carolina	1,475,084	—	216,255	274,483	984,346	—	—	—	—	—
South Dakota	77,598	—	16,607	9,891	51,100	—	—	—	—	—
Tennessee	935,328	—	149,104	302,069	484,155	—	—	—	—	—
Texas	13,100,725	326,064	7,707,968	1,295,015	3,771,678	326,064	21,207	304,857	55,761	249,096
Utah	1,397,311	—	650,157	65,318	681,836	—	—	—	—	—
Vermont	40,181	—	1,518	6,182	32,481	—	—	—	—	—
Virginia	1,926,522	—	367,425	325,876	1,233,221	—	—	—	—	—
Washington	6,045,461	—	761,702	1,525,844	3,757,915	—	—	—	—	—
West Virginia	120,042	—	23,080	5,837	91,125	—	—	—	—	—
Wisconsin	645,674	—	50,001	67,190	528,483	—	—	—	—	—
Wyoming	259,793	—	25,347	21,157	213,289	—	—	—	—	—

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
UNITED STATES										
All districts	35,052	123,727,141	67,526,897	14,680,632	122,072,830	82,510,072	25,670,923	27,479,857	217,885,616	142,543,618
Single function districts										
Education services:										
Education (school building districts) ..	518	1,009,045	6,866	90,270	622,448	44,603	163,082	20,531	6,973,264	1,008,607
Libraries	1,580	2,174,401	69,577	1,341,014	2,131,823	1,774,994	298,926	971,789	929,532	1,427,268
Social services and income maintenance:										
Hospitals	711	20,400,425	16,620,494	805,905	18,223,058	15,905,634	1,358,579	7,212,338	16,780,737	16,380,858
Health	753	2,479,769	474,790	330,214	2,433,917	2,325,142	80,554	1,021,499	380,439	1,024,972
Transportation:										
Highways	743	790,912	317,355	100,236	1,648,476	809,257	394,919	79,772	2,926,173	1,870,403
Air transportation	510	2,683,160	1,695,930	54,877	3,280,092	1,037,564	1,758,618	373,798	8,879,902	3,620,223
Parking facilities	46	70,419	60,926	655	68,090	32,993	13,641	9,223	371,124	111,649
Water transport and terminals	159	816,304	504,300	110,203	794,293	383,369	271,321	141,447	2,366,150	2,058,873
Public safety--fire protection	5,725	3,190,173	241,705	2,556,707	3,076,832	2,408,467	541,513	1,255,447	875,503	2,332,171
Environment and housing:										
Natural resources	6,979	1,740,349	787,138	322,955	1,558,094	1,239,720	231,022	387,629	1,634,098	2,093,080
Drainage	2,600	110,942	8,216	56,939	106,559	73,379	28,263	22,943	90,863	157,973
Flood control	647	235,283	17,909	125,151	192,667	104,327	70,655	32,187	333,648	400,395
Irrigation, water conservation	837	941,934	664,813	94,103	846,440	718,929	74,507	204,218	1,010,208	1,116,514
Reclamation	171	62,581	13,120	9,223	52,397	41,985	7,451	9,304	43,407	58,111
Soil conservation	2,506	338,919	77,608	27,253	314,269	280,565	27,798	111,379	115,159	276,732
Other natural resources	218	50,690	5,472	10,286	45,762	20,535	22,348	7,598	40,813	83,355
Parks and recreation	1,287	3,177,999	1,094,077	1,358,523	3,491,670	2,077,600	928,664	950,235	6,444,817	3,214,110
Housing and community development	3,399	13,022,855	2,088,796	28,542	12,690,476	9,853,635	2,320,395	1,900,816	8,007,651	7,970,100
Sewerage	2,004	4,213,800	2,748,764	285,373	4,427,541	2,174,640	1,490,731	806,471	12,648,887	8,606,989
Solid waste management	455	1,328,171	833,677	57,507	1,143,330	814,023	101,229	154,318	3,512,465	1,534,950
Utilities	3,890	39,558,873	22,448,474	4,282,644	39,200,077	25,350,131	9,276,410	7,768,544	75,572,828	36,593,909
Water supply	3,405	7,426,517	5,733,129	554,962	7,334,280	4,318,955	2,031,537	1,007,496	19,078,290	9,710,644
Electric power	150	12,895,222	12,058,115	1,144	12,527,062	8,670,667	1,579,732	1,377,384	41,289,769	11,689,007
Gas supply	50	871,593	851,835	-	821,535	706,963	60,911	53,395	922,204	323,188
Transit system	285	18,365,541	3,805,395	3,726,538	18,517,200	11,653,546	5,604,230	5,330,179	14,282,565	14,871,070
All other	3,118	4,999,629	2,557,927	430,579	4,737,809	3,399,647	255,230	661,014	16,472,148	17,301,753
Cemeteries	1,666	83,237	31,517	39,269	70,464	60,107	9,930	29,091	6,246	192,697
Multiple-function districts										
Sewerage and water supply	1,446	3,820,153	2,559,590	456,621	3,676,404	1,932,363	1,042,564	563,236	11,033,875	7,783,542
Fire protection and water supply	58	36,681	20,170	12,956	32,195	19,243	6,407	7,500	41,541	31,959
Natural resources and water supply	102	1,363,900	269,500	600,605	1,077,240	672,621	318,625	219,202	1,050,407	1,621,203
All other	1,569	16,850,123	12,126,841	1,454,246	17,758,965	10,254,426	4,818,493	2,975,138	40,984,075	25,956,999
ALABAMA										
All districts	525	3,888,875	3,124,493	39,252	3,082,830	2,550,281	384,619	1,002,073	2,380,611	1,645,499
Single function districts										
Education services:										
Education (school building districts) ..	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Social services and income maintenance:										
Hospitals	37	2,628,916	2,434,652	24,495	1,851,423	1,612,344	169,067	763,403	1,233,518	948,207
Health	27	166,797	27,819	2,440	166,734	164,128	2,078	80,030	7,463	15,203
Transportation:										
Highways	-	-	-	-	-	-	-	-	-	-
Air transportation	24	129,770	64,820	64	128,284	46,562	57,185	14,233	395,182	285,073
Parking facilities	1	-	-	-	-	-	-	-	-	-
Water transport and terminals	4	1,009	894	-	801	757	25	389	278	1,062
Public safety--fire protection	12	3,564	177	2,688	4,018	2,043	1,044	608	386	1,317
Environment and housing:										
Natural resources	68	3,656	206	4	2,992	2,712	263	1,181	193	625
Drainage	-	-	-	-	-	-	-	-	-	-
Flood control	-	-	-	-	-	-	-	-	-	-
Irrigation, water conservation	-	-	-	-	-	-	-	-	-	-
Reclamation	-	-	-	-	-	-	-	-	-	-
Soil conservation	67	3,514	88	4	2,667	2,401	263	1,132	-	625
Other natural resources	1	142	118	-	325	311	-	49	193	-
Parks and recreation	2	61,610	40,766	-	58,541	46,472	4,105	10,843	115,044	11,374
Housing and community development	152	347,603	51,915	31	331,101	247,182	77,996	78,725	87,244	121,415
Sewerage	-	-	-	-	-	-	-	-	-	-
Solid waste management	8	11,697	10,680	604	10,961	8,011	2,768	2,064	3,424	8,084
Utilities	153	471,056	440,828	5,498	470,780	378,517	59,639	37,808	450,170	204,580
Water supply	134	98,178	88,370	842	108,659	60,057	33,048	18,869	292,890	121,791
Electric power	2	144,406	141,516	-	133,225	124,321	2,441	2,057	48,575	20,153
Gas supply	14	205,672	201,299	-	209,336	174,969	23,948	13,416	102,522	58,339
Transit system	3	22,800	9,643	4,656	19,560	19,170	202	3,466	6,183	4,297
All other	5	14,406	10,893	3,052	13,157	12,950	126	1,892	1,388	5,322
Cemeteries	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
ALABAMA—Con.										
Multiple-function districts										
Sewerage and water supply	7	17,563	16,485	37	16,944	9,044	5,491	3,802	41,271	17,493
Fire protection and water supply	14	6,296	5,456	339	6,122	3,947	1,130	1,156	14,520	4,827
Natural resources and water supply	1	759	442	—	325	—	—	174	—	123
All other	10	24,173	18,460	—	20,647	15,287	3,702	5,765	30,530	20,794
ALASKA										
All districts	14	128,638	24,216	—	106,410	45,373	52,806	21,300	143,740	95,106
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	—	—	—	—	—	—	—	—	—	—
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	—	—	—	—	—	—	—	—	—	—
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	13	124,421	20,133	—	102,764	42,424	52,530	19,767	131,650	93,881
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	1	4,217	4,083	—	3,646	2,949	276	1,533	12,090	1,225
Water supply	—	—	—	—	—	—	—	—	—	—
Electric power	1	4,217	4,083	—	3,646	2,949	276	1,533	12,090	1,225
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	—	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	—	—	—	—	—	—	—	—	—	—
ARIZONA										
All districts	305	2,798,502	2,464,833	120,654	3,222,094	1,940,358	1,038,133	431,270	4,643,101	1,689,609
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	9	10,857	7,388	3,220	8,911	1,973	1,891	835	92,775	7,635
Health	8	3,407	910	2,031	3,069	2,278	436	1,045	4,986	2,814
Transportation:										
Highways	2	79	—	77	56	56	—	24	—	24
Air transportation	1	13,911	7,081	—	9,640	7,155	2,193	3,323	4,528	8,361
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	151	98,186	10,305	75,838	96,524	80,913	12,588	55,868	10,631	17,752
Environment and housing:										
Natural resources	83	65,270	49,176	5,756	71,973	56,427	10,020	12,884	90,789	73,434
Drainage	5	571	162	67	740	445	295	270	—	146
Flood control	11	1,363	5	1,213	868	658	138	123	22	3,723
Irrigation, water conservation	65	63,265	48,997	4,424	70,296	55,260	9,582	12,412	90,767	69,256
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	1	17	12	1	8	3	5	3	—	105
Other natural resources	1	54	—	51	61	61	—	76	—	204
Parks and recreation	1	22,140	—	—	30,747	4,105	15,520	707	5,000	5,575
Housing and community development	—	—	—	—	—	—	—	—	—	—
Sewerage	21	19,604	10,157	6,630	15,569	11,531	3,182	3,857	16,044	20,133
Solid waste management	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
ARIZONA—Con.										
Single function districts—Con.										
Utilities	26	108,159	47,041	2,756	108,035	91,295	10,908	7,745	97,819	60,452
Water supply	15	17,802	14,319	2,340	14,652	8,730	272	2,005	92,523	16,975
Electric power	10	35,019	32,402	416	33,294	28,054	5,233	2,878	2,629	40,685
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	55,338	320	—	60,089	54,511	5,403	2,862	2,667	2,792
All other	—	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	3	2,456,889	2,332,775	24,346	2,877,570	1,684,625	981,395	344,982	4,320,529	1,493,429
ARKANSAS										
All districts	704	370,904	136,061	44,042	351,535	251,568	73,622	73,583	388,597	298,833
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	18	19,517	926	15,027	17,647	17,212	435	9,868	—	7,389
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	25	2,827	6	2,615	2,900	2,876	23	—	20	1,208
Air transportation	7	22,424	9,184	—	18,733	5,919	6,760	1,829	80,493	26,009
Parking facilities	1	1,065	382	630	704	379	—	64	6,100	1,811
Water transport and terminals	2	436	74	—	395	308	30	26	857	4,413
Public safety—fire protection	80	14,728	1,529	11,332	14,666	10,785	3,294	6,123	1,108	5,199
Environment and housing:										
Natural resources	258	18,831	2,874	7,216	16,622	12,566	3,836	5,729	26,258	47,613
Drainage	122	3,869	614	2,277	3,521	1,606	1,852	494	1,274	8,386
Flood control	60	6,200	725	4,476	5,187	4,554	596	2,104	715	12,775
Irrigation, water conservation	7	2,793	669	361	2,862	2,420	411	792	538	1,366
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	69	5,969	866	102	5,052	3,986	977	2,339	23,731	25,086
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	9	3,551	1,925	402	3,403	2,902	489	249	263	942
Housing and community development	122	144,493	24,918	14	137,429	116,733	19,118	21,249	12,778	36,219
Sewerage	60	20,749	17,727	113	24,151	11,429	7,093	4,368	86,299	11,901
Solid waste management	16	19,454	7,841	33	18,520	14,238	2,522	2,224	12,644	13,310
Utilities	52	74,667	54,444	9	70,114	39,136	25,129	17,099	95,269	97,115
Water supply	49	57,779	51,169	9	56,749	31,028	19,872	11,631	95,269	93,823
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	3	16,888	3,275	—	13,365	8,108	5,257	5,468	—	3,292
All other	7	4,497	4,225	54	3,138	3,138	—	1,517	5	4,162
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	11	1,860	1,754	5	1,731	989	49	253	9,979	1,343
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	2	255	209	—	286	256	24	84	125	71
All other	34	21,550	8,043	6,592	21,096	12,702	4,820	2,901	56,399	40,128
CALIFORNIA										
All districts	2,830	27,816,025	15,975,473	3,787,093	25,562,389	19,946,364	3,231,063	5,195,787	35,518,621	31,195,645
Single function districts										
Education services:										
Education (school building districts) ..	3	17,931	6,866	—	9,174	709	2,074	—	128,125	100,813
Libraries	37	66,883	16,749	14,118	65,771	59,936	4,843	19,658	21,435	45,067
Social services and income maintenance:										
Hospitals	64	2,466,469	1,841,564	46,297	2,011,780	1,948,270	11,345	875,450	884,771	1,029,417
Health	94	694,071	130,434	164,329	618,596	586,317	20,857	128,553	181,716	584,546
Transportation:										
Highways	47	336,281	142,678	2,630	485,165	164,318	454	1,240	403,347	735,364
Air transportation	16	84,705	68,710	3,429	69,392	68,114	—	6,797	31,718	202,499
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	14	77,466	65,122	7,188	67,938	59,986	1,388	22,914	141,953	79,010
Public safety—fire protection	368	635,232	125,744	423,063	597,046	539,491	53,205	344,392	91,301	394,381

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
CALIFORNIA—Con.										
Single function districts—Con.										
Environment and housing:										
Natural resources	484	743,909	510,140	52,461	649,423	535,185	82,057	123,494	717,260	891,789
Drainage	23	7,597	3,087	1,301	6,384	4,934	898	873	7,943	7,727
Flood control	31	40,248	8,525	13,636	49,218	19,981	26,037	5,416	78,135	44,026
Irrigation, water conservation	154	565,125	467,652	24,505	483,809	432,616	27,160	95,783	562,951	696,643
Reclamation	145	55,075	11,848	5,468	46,369	38,228	7,229	9,303	13,129	48,289
Soil conservation	121	50,266	19,020	6,218	42,071	35,397	4,335	10,639	33,907	44,558
Other natural resources	10	25,598	8	1,333	21,572	4,029	16,398	1,480	21,195	50,546
Parks and recreation	156	503,523	164,227	171,888	474,622	301,250	110,453	155,710	1,303,395	389,074
Housing and community development	71	1,652,377	141,356	9	1,672,812	1,511,024	136,136	244,940	303,457	397,499
Sewerage	130	667,459	495,104	76,548	596,635	384,335	146,958	146,807	1,113,137	1,603,417
Solid waste management	23	104,716	80,542	2,790	83,379	67,725	942	14,405	245,920	126,021
Utilities	415	12,074,574	6,435,942	2,130,182	10,986,181	7,993,692	1,919,062	1,897,754	19,659,548	11,475,364
Water supply	344	3,478,948	2,855,539	324,809	3,151,794	2,324,864	507,181	411,668	7,561,424	4,491,263
Electric power	20	2,784,984	2,628,436	—	2,577,037	1,990,318	194,367	380,805	7,380,627	2,297,407
Gas supply	1	1,095	—	—	—	—	—	—	—	1,063
Transit system	50	5,809,547	951,967	1,805,373	5,257,350	3,678,510	1,217,514	1,105,281	4,717,497	4,685,631
All other	642	2,557,011	2,055,652	29,942	2,576,903	2,412,430	23,966	310,583	1,982,062	3,697,195
Cemeteries	256	55,633	25,626	22,686	47,000	40,018	6,654	19,851	5,765	155,547
Multiple-function districts										
Sewerage and water supply	99	913,488	713,369	118,441	736,461	575,810	80,636	164,190	1,491,237	1,606,224
Fire protection and water supply	8	5,140	4,126	573	3,303	2,702	126	1,026	7,530	5,351
Natural resources and water supply	14	401,271	222,987	83,201	321,614	228,811	70,466	63,647	377,838	716,328
All other	145	3,813,519	2,754,161	460,004	3,536,194	2,506,259	566,095	674,227	6,432,871	7,116,286
COLORADO										
All districts	1,414	2,979,280	1,423,945	774,097	3,797,950	2,287,818	1,186,999	702,259	5,168,058	3,381,266
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	44	77,468	1,205	66,151	71,000	56,159	12,580	29,148	53,247	43,263
Social services and income maintenance:										
Hospitals	22	187,763	161,177	14,208	167,560	156,383	8,211	69,240	60,668	72,379
Health	20	12,332	4,761	6,123	9,892	8,443	1,242	4,058	1,731	5,195
Transportation:										
Highways	17	84,700	41,868	13,472	836,561	473,382	284,815	4,308	1,726,998	739,968
Air transportation	8	17,686	6,049	—	15,906	4,978	10,879	1,365	1,119	1,897
Parking facilities	1	78	50	25	38	11	12	11	185	108
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	250	198,863	13,347	168,348	192,055	147,467	29,745	78,637	57,558	177,635
Environment and housing:										
Natural resources	178	43,185	4,577	27,305	32,854	24,377	6,513	8,373	22,710	79,544
Drainage	26	1,662	—	1,511	1,490	1,265	225	687	—	612
Flood control	10	16,982	15	13,793	9,976	6,258	3,712	1,587	76	48,753
Irrigation, water conservation	57	19,199	2,636	10,643	15,761	11,970	2,388	5,151	19,884	19,284
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	83	3,912	1,476	542	3,958	3,635	166	814	65	7,532
Other natural resources	2	1,430	450	816	1,669	1,249	22	134	2,685	3,363
Parks and recreation	65	164,899	67,843	83,972	173,723	125,903	39,078	41,576	164,918	87,450
Housing and community development	91	254,849	62,301	2	250,164	194,665	44,170	30,153	200,996	110,582
Sewerage	100	182,335	128,496	14,173	160,822	74,017	70,206	37,045	238,106	357,538
Solid waste management	7	2,158	1,478	262	2,501	1,558	901	414	787	1,781
Utilities	110	669,867	308,577	237,911	776,981	262,337	471,359	152,474	843,367	699,158
Water supply	107	161,940	91,537	13,263	136,787	49,376	77,756	13,283	165,386	250,056
Electric power	2	179,351	166,399	—	182,517	97,756	67,113	12,255	324,891	200,558
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	328,576	50,641	224,648	457,677	115,205	326,490	126,936	353,090	248,544
All other	188	115,672	70,783	13,700	128,270	82,018	34,108	19,042	193,718	124,205
Cemeteries	81	2,541	362	2,000	1,906	1,532	356	605	—	2,238
Multiple-function districts										
Sewerage and water supply	111	183,760	134,036	19,234	195,787	99,451	65,562	21,002	271,534	383,219
Fire protection and water supply	1	87	23	60	35	35	—	—	—	57
Natural resources and water supply	9	42,558	15,623	12,725	35,118	20,374	3,687	6,566	212,611	52,056
All other	192	741,020	401,751	96,426	748,683	556,260	103,931	198,847	1,117,805	445,231

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
CONNECTICUT										
All districts	384	817,116	364,165	101,236	691,790	572,826	71,825	140,531	693,926	456,762
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	25	1,239	—	923	1,841	1,182	342	89	6,164	4,582
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	64	50,037	566	46,549	45,829	40,275	4,835	16,122	9,478	20,587
Environment and housing:										
Natural resources	1	13	—	12	4	3	—	—	20	48
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	1	13	—	12	4	3	—	—	20	48
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	—	—	—	—	—	—	—	—	—	—
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	21	1,879	58	797	1,695	1,130	490	267	947	790
Housing and community development	93	333,251	81,729	741	250,488	225,272	17,837	47,448	79,633	154,155
Sewerage	3	5,213	1,709	454	5,133	4,829	304	1,889	—	4,149
Solid waste management	5	15,769	14,372	177	15,772	12,578	30	5,558	75,730	4,439
Utilities	28	260,434	194,983	707	246,709	181,602	36,768	36,959	417,162	205,302
Water supply	9	76,445	64,907	617	73,922	28,910	23,166	16,540	295,076	78,768
Electric power	2	121,366	118,431	90	109,662	102,727	643	1,891	119,190	123,313
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	17	62,623	11,645	—	63,125	49,965	12,959	18,528	2,896	3,221
All other	82	24,104	3,460	11,268	19,108	10,703	4,602	3,706	54,915	20,432
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	3	88,394	49,293	22,744	69,273	62,884	4,215	19,799	32,175	22,244
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	59	36,783	17,995	16,864	35,938	32,368	2,402	8,694	17,702	20,034
DELAWARE										
All districts	260	149,084	94,410	4,839	170,215	86,218	69,982	35,825	278,777	115,317
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	15	3,470	198	255	2,997	2,904	81	1,617	—	2,155
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	239	8,477	842	4,514	7,606	6,231	1,339	2,054	117	9,036
Drainage	239	8,477	842	4,514	7,606	6,231	1,339	2,054	117	9,036
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	—	—	—	—	—	—	—	—	—	—
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	1	76	6	70	45	43	—	15	19	21
Housing and community development	3	28,668	4,033	—	22,417	22,304	11	5,576	2,465	9,750
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	—	—	—	—	—	—	—	—	—	—
Water supply	—	—	—	—	—	—	—	—	—	—
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	—	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
DELAWARE—Con.										
Multiple-function districts										
Sewerage and water supply	1	1,060	1,000	—	1,653	775	878	155	2,106	2,437
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	1	107,333	88,331	—	135,497	53,961	67,673	26,408	274,070	91,918
DISTRICT OF COLUMBIA										
All districts	1	1,537,584	436,999	—	1,374,963	839,393	515,275	437,380	231,388	972,935
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	—	—	—	—	—	—	—	—	—	—
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	—	—	—	—	—	—	—	—	—	—
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	—	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	1	1,537,584	436,999	—	1,374,963	839,393	515,275	437,380	231,388	972,935
Water supply	—	—	—	—	—	—	—	—	—	—
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	1,537,584	436,999	—	1,374,963	839,393	515,275	437,380	231,388	972,935
All other	—	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	—	—	—	—	—	—	—	—	—	—
FLORIDA										
All districts	626	8,088,023	4,658,647	1,168,571	8,017,343	5,400,544	1,733,085	1,849,119	13,674,063	9,334,695
Single function districts										
Education services:										
Education (school building districts)	8	11,717	—	—	10,448	—	—	—	184,604	140,399
Libraries	5	14,261	88	11,951	12,333	10,981	720	6,146	13,591	9,344
Social services and income maintenance:										
Hospitals	28	3,422,996	2,684,497	319,160	3,150,955	2,716,147	325,869	1,240,748	1,864,998	2,093,321
Health	15	40,146	1,725	33,566	38,475	33,887	3,905	14,815	—	14,397
Transportation:										
Highways	7	4,760	2,151	467	2,327	1,244	127	812	17,161	1,816
Air transportation	8	430,944	313,962	2,184	438,860	160,811	174,343	35,528	1,455,042	488,236
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	7	81,196	39,948	4,752	94,619	25,020	37,061	6,600	468,958	385,971
Public safety—fire protection	57	143,190	12,349	103,215	134,872	117,476	16,800	74,788	13,160	56,001
Environment and housing:										
Natural resources	124	42,286	1,129	12,623	38,808	27,402	9,040	12,286	44,094	52,355
Drainage	32	10,234	830	1,324	11,537	7,475	3,319	2,337	21,771	17,124
Flood control	25	22,937	98	10,121	18,020	11,027	5,626	4,907	19,024	26,213
Irrigation, water conservation	3	631	—	—	554	554	—	176	—	1,003
Reclamation	1	120	—	—	52	52	—	—	—	77
Soil conservation	60	3,316	156	2	3,425	3,368	31	1,424	428	2,360
Other natural resources	3	5,048	45	1,176	5,220	4,926	64	3,442	2,871	5,578
Parks and recreation	16	54,948	13,543	17,181	51,793	13,680	3,085	5,992	285,099	273,101
Housing and community development	105	643,244	90,758	342	591,806	423,445	28,075	63,262	2,414,752	2,523,219
Sewerage	3	5,480	5,196	—	4,368	3,712	507	1,309	2,430	4,131
Solid waste management	2	8,636	7,590	—	4,115	3,067	814	1,010	3,108	12,108

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
FLORIDA—Con.										
Single function districts—Con.										
Utilities	26	886,427	634,881	46,312	1,159,506	611,234	441,869	88,989	2,124,186	755,227
Water supply	14	197,920	130,804	8,296	354,063	67,975	235,145	20,367	1,023,358	410,996
Electric power	2	444,145	424,522	—	428,449	347,926	27,137	2,953	1,066,618	290,148
Gas supply	3	46,554	44,811	—	47,073	42,503	3,107	7,083	25,339	10,788
Transit system	7	197,808	34,744	38,016	329,921	152,830	176,480	58,586	8,871	43,295
All other	20	175,034	24,298	87,164	167,156	113,373	14,617	15,364	567,809	581,277
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	7	111,675	92,981	196	118,772	62,378	40,400	29,697	208,319	129,900
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	5	827,687	2,701	469,037	632,400	370,423	228,413	138,671	156,715	677,028
All other	183	1,183,396	730,850	60,421	1,365,730	706,264	407,440	113,102	3,850,037	1,136,864
GEORGIA										
All districts	581	6,053,574	4,070,318	27,118	5,920,867	4,540,301	897,278	1,719,603	9,377,806	4,543,952
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	107	3,098,200	2,629,555	4,270	2,970,658	2,667,541	192,854	974,486	2,214,674	1,486,692
Health	27	485,706	99,227	—	488,550	481,320	6,059	281,491	3,129	39,245
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	25	16,121	3,364	210	16,148	3,223	12,610	845	3,455	1,235
Parking facilities	2	261	9	—	734	330	—	118	11,605	128
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	2	245	—	245	257	43	188	—	419	—
Environment and housing:										
Natural resources										
Drainage	38	1,938	439	7	1,462	1,394	14	706	421	1,606
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	38	1,938	439	7	1,462	1,394	14	706	421	1,606
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	14	30,223	12,851	1,492	42,799	13,026	19,069	4,769	98,639	45,327
Housing and community development	201	555,840	88,251	—	542,792	403,644	118,416	81,319	217,853	337,169
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	9	13,836	7,312	—	12,269	7,877	4,050	2,198	—	14,778
Utilities	32	1,515,657	1,014,483	624	1,522,752	799,675	426,686	323,006	5,971,117	2,066,272
Water supply	28	115,398	88,139	624	149,290	39,394	92,220	14,282	327,766	155,941
Electric power	1	644,741	580,929	—	563,363	275,471	107,039	6,550	3,872,983	1,392,044
Gas supply	1	239,311	232,328	—	188,080	165,311	—	2,538	516,893	117,255
Transit system	2	516,207	113,087	—	622,019	319,499	227,427	299,636	1,253,475	401,032
All other	26	34,917	9,172	1,510	31,764	17,239	3,804	3,414	157,517	149,167
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	32	232,950	168,752	11,964	223,153	95,145	97,272	38,542	660,507	349,795
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	1	1,790	1,697	—	2,711	1,509	1,184	335	286	434
All other	65	65,890	35,206	6,796	64,818	48,335	15,072	8,374	38,184	52,104
HAWAII										
All districts	15	22,237	7	—	21,293	16,670	113	5,406	—	219,485
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
HAWAII—Con.										
Single function districts—Con.										
Environment and housing:										
Natural resources	14	1,318	7	—	1,231	1,226	5	590	—	257
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	14	1,318	7	—	1,231	1,226	5	590	—	257
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	—	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	—	—	—	—	—	—	—	—	—	—
Water supply	—	—	—	—	—	—	—	—	—	—
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	—	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	1	20,919	—	—	20,062	15,444	108	4,816	—	219,228
IDAHO										
All districts	798	531,279	297,950	90,572	419,908	301,291	92,253	131,549	113,108	250,071
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	56	11,435	181	9,403	10,134	9,348	268	5,173	3,995	4,689
Social services and income maintenance:										
Hospitals	14	263,136	248,033	5,325	163,933	152,210	10,475	68,173	12,867	74,171
Health	2	769	745	—	755	649	106	298	11	657
Transportation:										
Highways	65	120,045	1,909	36,745	115,094	56,938	56,312	29,449	6,231	53,874
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	1	1,374	720	635	955	518	274	287	2,082	334
Public safety—fire protection	142	26,378	1,106	21,491	24,195	13,145	5,654	6,595	2,357	17,200
Environment and housing:										
Natural resources	176	28,870	9,602	5,960	25,255	18,931	3,762	6,546	8,762	32,265
Drainage	35	681	171	214	450	401	48	139	—	1,304
Flood control	17	598	—	541	357	285	71	81	22	1,255
Irrigation, water conservation	70	24,107	8,971	5,163	21,028	16,468	2,016	5,557	8,691	29,072
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	51	3,465	444	42	3,408	1,765	1,627	763	49	552
Other natural resources	3	19	16	—	12	12	—	6	—	82
Parks and recreation	31	8,037	2,831	4,213	10,725	5,171	5,158	1,991	6,172	3,925
Housing and community development	10	22,164	3,919	—	21,622	18,883	1,009	2,634	25,595	7,668
Sewerage	45	18,837	14,710	1,330	18,650	8,252	2,967	2,787	11,467	35,379
Solid waste management	3	7,435	737	—	7,357	4,258	2,268	1,610	16,387	3,906
Utilities	37	8,912	7,946	140	8,804	6,384	1,716	2,664	13,821	7,939
Water supply	37	8,912	7,946	140	8,804	6,384	1,716	2,664	13,821	7,939
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	180	4,314	1,036	2,815	3,446	2,893	541	1,630	126	3,591
Cemeteries	178	4,187	1,035	2,704	3,322	2,769	541	1,574	126	3,564
Multiple-function districts										
Sewerage and water supply	32	6,278	4,475	1,008	5,696	3,657	1,743	1,692	3,235	4,223
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	1	—	—	—	—	—	—	—	—	—
All other	3	3,295	—	1,507	3,287	54	—	20	—	250

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
ILLINOIS										
All districts	3,145	7,672,290	2,298,562	1,830,210	8,371,536	5,404,256	2,169,304	2,008,313	9,006,372	8,675,376
Single function districts										
Education services:										
Education (school building districts) ..	1	90,270	—	90,270	29,264	—	—	—	430,499	—
Libraries	358	237,388	2,682	201,305	270,370	194,682	62,756	94,014	231,197	253,977
Social services and income maintenance:										
Hospitals	21	250,041	228,778	12,745	245,226	228,159	13,512	102,356	70,028	87,914
Health	26	9,713	92	8,116	8,436	7,774	641	3,722	183	7,622
Transportation:										
Highways	27	6,102	1	3,084	5,598	3,182	2,348	1,600	—	6,536
Air transportation	31	68,654	26,646	23,316	81,161	31,733	42,542	10,352	111,759	46,782
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	7	15,694	14,938	—	12,168	10,818	602	2,230	11,372	17,912
Public safety—fire protection	823	340,385	14,350	274,006	367,575	285,173	72,586	106,975	89,441	355,525
Environment and housing:										
Natural resources	979	64,608	8,788	10,101	65,378	58,518	5,215	12,293	21,103	56,853
Drainage	839	19,135	873	4,403	19,933	16,226	3,576	2,584	1,789	23,157
Flood control	33	11,919	4,237	4,177	10,439	10,096	295	2,161	617	14,294
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	1	1,313	1,177	5	1,809	465	—	—	18,654	3,740
Soil conservation	105	32,237	2,501	1,514	33,187	31,721	1,344	7,548	43	15,649
Other natural resources	1	4	—	2	10	10	—	—	13	13
Parks and recreation	366	1,533,898	573,451	677,780	1,930,125	1,123,159	572,741	488,748	3,377,218	1,826,055
Housing and community development	112	1,356,053	176,286	12	1,424,750	909,838	472,636	146,367	993,765	1,060,624
Sewerage	119	238,374	156,617	37,975	263,627	150,405	101,655	49,512	194,785	299,934
Solid waste management	7	1,845	1,202	399	1,641	1,574	64	383	—	2,136
Utilities	116	2,864,344	974,860	147,622	2,989,988	2,041,170	645,316	840,386	2,042,149	2,817,784
Water supply	96	202,227	144,724	39,923	163,878	110,414	16,065	15,942	592,088	299,934
Electric power	1	93,593	92,624	—	86,576	81,203	—	966	84,290	20,628
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	19	2,568,524	737,512	107,699	2,739,534	1,849,553	629,251	823,478	1,365,771	2,497,222
All other	110	84,896	51,674	3,643	79,383	46,515	14,314	11,657	219,133	135,229
Cemeteries	73	1,374	214	895	1,324	1,217	107	471	—	2,021
Multiple-function districts										
Sewerage and water supply	18	13,104	10,965	812	13,146	11,070	1,303	2,537	11,657	11,421
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	2	4,897	3,280	348	4,675	2,473	1,143	744	17,897	3,854
All other	22	492,024	53,952	338,676	579,025	298,013	159,930	134,437	1,184,186	1,639,243
INDIANA										
All districts	1,125	1,729,998	326,239	238,004	1,341,210	671,034	271,831	221,076	6,702,530	1,482,108
Single function districts										
Education services:										
Education (school building districts) ..	425	748,506	—	—	409,459	184	91,042	—	5,352,422	555,513
Libraries	286	304,157	15,977	186,652	307,839	225,518	68,965	132,015	254,871	215,912
Social services and income maintenance:										
Hospitals	16	57,966	28,649	644	52,595	26,588	1,834	12,624	342,397	290,793
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	1	388	—	387	75	—	—	—	1,190	17
Environment and housing:										
Natural resources	141	23,037	520	4,540	12,384	7,487	4,606	1,925	7,279	43,534
Drainage	24	395	20	263	328	50	50	44	1,135	516
Flood control	18	18,026	16	3,946	7,460	3,115	4,201	762	5,878	40,770
Irrigation, water conservation	1	121	—	118	132	106	13	48	195	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	96	4,378	484	106	4,353	3,991	303	1,060	71	2,161
Other natural resources	2	117	—	107	111	72	39	11	—	87
Parks and recreation	5	8,954	2,788	3,812	21,433	9,136	11,202	3,826	17,989	7,551
Housing and community development	63	199,724	26,997	32	172,790	151,389	19,394	31,393	18,455	51,788
Sewerage	69	52,364	32,173	4,248	74,043	22,403	43,604	5,368	151,846	73,792
Solid waste management	63	44,226	20,266	14,245	39,474	34,436	3,814	9,804	2,571	48,070
Utilities	9	219,036	183,542	22	204,540	165,222	16,741	15,095	423,467	133,160
Water supply	7	3,285	2,603	22	2,561	1,321	962	391	5,247	2,448
Electric power	1	177,112	167,015	—	171,619	135,366	13,954	2,047	418,220	119,692
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	38,639	13,924	—	30,360	28,535	1,825	12,657	—	11,020
All other	10	29,985	161	3,503	21,723	14,669	2,951	5,234	56,280	27,011
Cemeteries	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
INDIANA—Con.										
Multiple-function districts										
Sewerage and water supply	12	29,070	8,097	17,078	13,676	6,133	5,474	2,519	41,277	18,203
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	2	5,467	3,826	1,462	5,115	4,072	876	299	11,557	10,810
All other	23	7,118	3,243	1,379	6,064	3,797	1,328	974	20,929	5,954
IOWA										
All districts	542	166,396	71,796	17,333	179,364	106,766	57,309	33,502	245,006	126,565
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	7	1,897	59	—	1,903	1,879	8	1,087	—	449
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	3	994	534	404	862	862	—	439	—	814
Transportation:										
Highways	4	117	—	113	97	38	59	15	—	7
Air transportation	3	2,147	210	388	2,584	275	2,118	84	3,345	871
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	67	6,466	140	5,652	5,846	4,221	1,456	2,185	364	3,821
Environment and housing:										
Natural resources	251	8,131	1,020	2,380	7,614	6,173	1,411	1,627	384	7,729
Drainage	135	4,626	237	2,286	4,438	3,172	1,255	777	334	4,697
Flood control	15	468	—	90	500	430	69	36	42	931
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	101	3,037	783	4	2,676	2,571	87	814	8	2,101
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	2	289	—	258	174	138	5	500	460	134
Housing and community development	23	30,060	3,688	—	29,523	27,118	2,095	4,870	1,350	5,841
Sewerage	32	12,281	7,016	3,520	12,035	2,885	5,870	1,068	26,987	15,749
Solid waste management	21	23,315	18,261	538	18,306	13,844	2,704	3,971	11,739	48,435
Utilities	25	58,406	30,949	1,048	81,598	38,945	34,267	15,529	190,399	23,788
Water supply	19	33,227	24,800	7	58,096	20,229	29,481	5,992	190,399	18,387
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	6	25,179	6,149	1,041	23,502	18,716	4,786	9,537	—	5,401
All other	100	21,842	9,522	3,002	18,400	10,041	7,269	2,109	9,668	18,520
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	1	11	11	—	8	8	—	—	—	13
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	3	440	386	30	414	339	47	18	310	394
KANSAS										
All districts	1,533	392,609	247,184	50,201	377,643	273,758	77,045	102,579	435,140	385,662
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	22	29,037	236	24,947	26,292	19,426	5,726	11,880	21,600	13,366
Social services and income maintenance:										
Hospitals	20	62,484	53,709	5,581	63,268	57,671	4,858	30,332	16,301	19,965
Health	2	1,663	1,427	135	1,773	1,674	99	868	—	409
Transportation:										
Highways	2	141	—	128	107	38	53	8	—	16
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	261	19,881	2,184	9,200	18,319	13,905	3,961	5,697	5,915	23,739
Drainage	43	762	5	632	651	482	164	96	—	858
Flood control	92	7,939	153	4,866	7,057	4,658	2,284	1,259	894	15,762
Irrigation, water conservation	9	4,071	15	3,134	4,015	3,041	651	1,604	5,021	495
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	116	7,106	2,011	566	6,594	5,722	862	2,738	—	6,599
Other natural resources	1	3	—	2	2	2	—	—	—	25
Parks and recreation	2	38	7	21	39	31	8	16	—	—
Housing and community development	199	65,661	22,168	504	56,630	45,543	7,886	14,700	41,663	36,218
Sewerage	11	643	290	279	640	366	113	75	2,247	561
Solid waste management	1	3,770	1,231	—	3,525	1,777	743	1,342	5,917	2,063

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
KANSAS—Con.										
Single function districts—Con.										
Utilities	312	161,422	138,223	203	167,281	103,071	50,729	24,497	241,700	202,413
Water supply	310	138,885	115,917	203	146,404	82,350	50,721	23,940	239,820	196,959
Electric power	1	22,537	22,306	—	20,877	20,721	8	557	1,880	5,454
Gas supply	1	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	681	26,952	15,435	5,384	21,998	13,468	2,373	6,262	94,892	80,429
Cemeteries	667	4,872	863	2,530	4,413	3,884	523	1,484	21	6,917
Multiple-function districts										
Sewerage and water supply	2	180	148	8	192	120	30	2	519	124
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	5	741	585	36	619	455	108	76	866	666
All other	13	19,996	11,541	3,775	16,960	16,213	358	6,824	3,520	5,693
KENTUCKY										
All districts	720	730,848	348,218	136,461	873,692	506,708	270,393	207,588	1,847,414	640,379
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	105	57,242	1,180	46,881	53,547	42,757	9,691	23,287	22,391	52,196
Social services and income maintenance:										
Hospitals	8	54,984	32,619	2,489	49,147	43,838	3,322	16,748	13,072	30,982
Health	60	33,402	17,742	13,430	33,614	30,805	2,396	17,490	1,678	9,843
Transportation:										
Highways	12	282	4	26	146	141	5	50	—	247
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	10	13,617	8,944	225	10,530	6,092	3,991	2,303	937	17,636
Public safety—fire protection	163	73,837	2,385	63,706	65,249	45,767	15,567	25,259	36,267	35,357
Environment and housing:										
Natural resources	166	17,103	349	2,746	16,144	14,380	1,363	3,538	32	6,740
Drainage	3	12	—	—	7	3	4	—	—	102
Flood control	4	34	—	19	117	91	26	21	—	295
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	159	17,057	349	2,727	16,020	14,286	1,333	3,517	32	6,343
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	17	49,130	3,200	19	47,530	46,206	1,055	4,931	2,748	6,142
Sewerage	4	129,588	96,428	—	275,599	79,309	134,391	40,301	1,226,453	278,084
Solid waste management	17	13,625	1,757	5,142	7,411	6,089	765	3,244	8,807	5,591
Utilities	139	269,856	172,894	160	297,097	178,695	94,240	67,860	517,896	189,872
Water supply	135	186,382	159,179	160	228,754	113,655	90,940	34,792	517,896	176,534
Electric power	1	3,383	3,195	—	981	981	—	375	—	5,640
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	3	80,091	10,520	—	67,362	64,059	3,300	32,693	—	7,698
All other	5	5,015	1,713	1,383	5,178	5,095	49	1,371	—	3,296
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	7	4,643	3,586	60	4,807	3,636	650	506	2,990	862
Fire protection and water supply	1	506	489	—	315	13	130	31	2,774	480
Natural resources and water supply	1	125	9	56	89	89	—	37	—	—
All other	5	7,893	4,919	138	7,289	3,796	2,778	632	11,369	3,051
LOUISIANA										
All districts	45	295,400	156,800	83,842	301,882	209,595	67,718	86,050	452,614	273,362
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	1	323	—	96	89	32	55	40	16	80
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	2	72	—	—	71	71	—	—	—	105
Air transportation	1	8,216	2,598	4,734	7,108	2,642	3,853	851	2,830	6,451
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	20	71,150	38,162	8,456	65,602	29,618	21,907	11,373	226,393	169,756
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
LOUISIANA—Con.										
Single function districts—Con.										
Environment and housing:										
Natural resources	4	3,500	200	2,242	2,651	2,051	600	549	—	15,300
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	1	1,944	—	1,128	1,650	1,650	—	367	—	14,820
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	1	233	200	—	151	151	—	82	—	244
Other natural resources	2	1,323	—	1,114	850	250	600	100	—	236
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	—	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	2	9,266	726	8,025	9,251	7,056	1,798	1,465	652	10,593
Utilities	4	176,184	106,381	55,811	190,868	157,232	25,079	66,482	211,015	49,121
Water supply	1	964	279	543	892	615	277	402	—	1,002
Electric power	1	67,046	66,298	—	61,269	56,239	252	2,411	87,840	24,318
Gas supply	1	464	460	—	468	456	—	115	380	288
Transit system	1	107,710	39,344	55,268	128,239	99,922	24,550	63,554	122,795	23,513
All other	9	26,481	8,612	4,478	26,101	10,772	14,426	5,266	11,385	21,697
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	2	208	121	—	141	121	—	24	323	259
All other	—	—	—	—	—	—	—	—	—	—
MAINE										
All districts	222	329,317	198,342	3,330	308,329	233,550	48,930	67,462	463,690	164,614
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	2	40,501	29,531	—	38,114	35,365	2,473	12,961	4,461	4,889
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	1	3,228	3,208	—	2,599	2,567	—	1,555	480	951
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	2	513	399	—	514	286	179	115	596	353
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	15	1,757	525	—	1,559	1,330	196	567	—	1,436
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	15	1,757	525	—	1,559	1,330	196	567	—	1,436
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	1	—	—	—	—	—	—	—	—	—
Housing and community development	23	79,077	15,360	—	72,689	66,057	4,058	9,193	30,335	24,782
Sewerage	53	53,910	36,182	—	57,123	35,555	15,858	10,660	121,436	48,902
Solid waste management	5	29,961	16,821	—	26,637	19,895	2,614	3,611	79,658	32,152
Utilities	91	69,359	58,112	—	67,723	41,012	18,320	16,642	148,624	30,628
Water supply	85	57,671	50,262	—	56,201	30,232	17,637	13,346	147,600	24,147
Electric power	4	6,972	6,707	—	6,637	6,259	326	989	944	6,185
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	2	4,716	1,143	—	4,885	4,521	357	2,307	80	296
All other	4	6,423	618	395	6,571	4,315	2,243	1,143	—	1,718
Cemeteries	3	82	18	—	54	38	16	—	—	418
Multiple-function districts										
Sewerage and water supply	15	38,534	35,272	75	29,611	23,428	2,633	9,096	70,829	15,870
Fire protection and water supply	4	1,349	1,135	—	1,105	674	232	345	4,206	514
Natural resources and water supply	1	223	—	128	225	—	—	135	—	48
All other	5	4,482	1,179	2,732	3,859	2,841	124	1,439	3,065	2,371

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
MARYLAND										
All districts	85	414,833	65,483	5,046	375,741	304,910	41,830	68,041	446,965	141,177
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	2	4,079	15	—	3,393	3,378	15	1,960	—	4,154
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	1	38	—	5	26	26	—	—	—	50
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	44	9,154	1,373	3,629	9,354	5,433	3,463	2,705	—	4,532
Drainage	11	52	—	7	69	56	13	—	—	211
Flood control	3	4,039	—	3,617	4,268	870	3,288	469	—	2,932
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	6	12	—	—	67	67	—	—	—	33
Soil conservation	24	5,051	1,373	5	4,950	4,440	162	2,236	—	1,356
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	1	38	—	8	93	8	85	—	—	—
Housing and community development	21	300,887	46,164	—	276,933	235,075	34,597	54,511	99,547	49,534
Sewerage	1	6,073	4,731	—	7,401	6,556	—	1,138	13,211	1,036
Solid waste management	2	67,536	1,440	—	54,991	36,118	—	624	305,507	62,631
Utilities	2	670	430	148	624	566	58	100	—	804
Water supply	1	602	429	88	567	509	58	65	—	604
Electric power	1	68	1	60	57	57	—	35	—	200
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	3	4,675	—	3	4,595	4,595	—	2,163	—	2,154
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	4	19,286	11,278	716	16,886	11,710	3,612	4,472	28,700	12,591
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	4	2,397	52	537	1,445	1,445	—	368	—	3,691
MASSACHUSETTS										
All districts	403	3,107,433	972,643	188,573	3,029,765	1,975,340	620,527	605,493	6,230,458	3,819,089
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	1	1,740	—	—	1,468	—	—	—	—	4,516
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	1	10	—	9	10	9	—	1	—	9
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	16	17,320	2,412	13,690	16,939	16,045	835	6,607	1,733	15,081
Environment and housing:										
Natural resources	16	940	141	94	937	901	7	328	45	387
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	13	550	141	—	782	775	—	327	—	267
Other natural resources	3	390	—	94	155	126	7	1	45	120
Parks and recreation	1	491	491	—	442	339	100	169	—	10
Housing and community development	250	853,979	240,160	46	817,794	698,771	100,216	142,663	234,230	287,256
Sewerage	10	69,527	8,778	—	67,030	31,333	21,407	10,066	259,084	66,796
Solid waste management	6	11,402	7,288	—	8,485	4,588	3,449	1,303	7,092	9,245
Utilities	84	1,717,250	702,538	7,978	1,935,727	1,119,935	442,547	384,672	5,127,504	2,765,246
Water supply	65	66,528	45,328	7,952	52,308	34,282	14,167	13,507	72,987	48,579
Electric power	2	273,670	258,711	26	224,213	152,513	10,168	6,452	1,103,135	216,012
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	17	1,377,052	398,499	—	1,659,206	933,140	418,212	364,713	3,951,382	2,500,655
All other	3	413,723	2,914	158,388	162,048	92,041	48,163	54,300	588,959	652,588
Cemeteries	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
MASSACHUSETTS—Con.										
Multiple-function districts										
Sewerage and water supply	1	1,526	794	—	521	402	—	183	2,226	1,975
Fire protection and water supply	12	16,681	6,678	8,368	15,645	8,257	3,803	4,057	9,585	15,413
Natural resources and water supply	1	13	13	—	9	9	—	—	—	4
All other	1	2,831	436	—	2,710	2,710	—	1,144	—	563
MICHIGAN										
All districts	366	1,402,606	523,453	174,494	1,493,385	1,173,172	232,874	397,969	1,220,696	876,684
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	132	137,922	7,195	92,518	119,606	105,769	10,481	55,079	61,757	98,377
Social services and income maintenance:										
Hospitals	6	114,088	108,562	2,285	107,561	100,675	5,034	47,417	31,057	27,075
Health	15	273,107	19,895	1,429	314,430	306,551	5,465	120,617	16,742	72,648
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	19	66,189	19,168	5,114	45,607	14,952	27,953	7,403	44,510	38,744
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	2	1,274	310	209	1,186	1,032	154	432	—	586
Public safety—fire protection	4	1,506	173	407	2,040	1,525	515	986	—	1,971
Environment and housing:										
Natural resources	80	13,082	4,326	—	11,683	11,467	172	5,034	122	2,506
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	80	13,082	4,326	—	11,683	11,467	172	5,034	122	2,506
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	2	40,484	12,630	25,884	39,036	33,560	5,476	19,391	—	27,434
Housing and community development	—	—	—	—	—	—	—	—	—	—
Sewerage	25	28,308	11,816	32	32,909	22,493	5,382	8,644	53,586	33,593
Solid waste management	13	165,824	53,708	1,295	132,513	104,618	1,678	12,921	395,685	214,561
Utilities										
Water supply	16	23,058	16,119	—	20,735	17,682	533	3,473	39,373	16,208
Electric power	2	165,950	155,808	—	146,901	113,030	8,998	2,955	444,790	201,241
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	25	231,947	31,143	44,708	283,934	218,241	64,897	94,390	4,942	63,579
All other	6	44,071	36,858	27	55,553	55,314	31	2,754	3,455	445
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	16	91,594	45,492	586	176,658	63,684	95,685	14,583	124,228	75,491
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	3	4,202	250	—	3,033	2,579	420	1,890	449	2,225
MINNESOTA										
All districts	403	1,947,116	951,374	202,535	2,329,561	1,111,241	883,492	464,857	5,126,025	2,130,358
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	13	22,670	1,770	1,692	22,297	20,918	1,148	9,736	2,777	11,072
Social services and income maintenance:										
Hospitals	18	175,056	140,404	5,159	161,269	151,842	6,343	75,803	51,788	75,182
Health	4	31,740	17,581	7,274	32,718	32,471	222	13,275	—	10,054
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	4	228,133	170,125	6	559,846	90,726	391,592	42,663	1,810,545	755,709
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	114	40,907	8,017	7,579	38,389	31,417	6,279	14,205	—	34,241
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	14	8,096	1,115	3,591	7,239	3,743	3,009	656	—	7,467
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	98	31,302	6,902	2,645	28,711	26,887	1,639	13,447	—	26,008
Other natural resources	2	1,509	—	1,343	2,439	787	1,631	102	—	766
Parks and recreation	2	59,118	32,607	19,194	44,791	40,621	4,170	18,567	17,800	64,373
Housing and community development	167	332,278	79,042	23,123	292,410	180,304	67,961	42,809	706,260	535,972
Sewerage	16	35,829	30,108	1,391	40,451	23,395	12,528	9,337	78,704	20,366
Solid waste management	3	5,525	3,249	—	5,359	3,484	1,150	569	7,594	5,651

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
MINNESOTA—Con.										
Single function districts—Con.										
Utilities	12	250,295	227,806	1,181	242,203	127,861	10,546	6,028	1,656,657	305,746
Water supply	6	7,591	4,942	—	10,632	3,194	6,240	1,020	24,412	9,495
Electric power	4	237,878	222,053	—	227,208	120,304	4,306	2,450	1,632,245	294,552
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	2	4,826	811	1,181	4,363	4,363	—	2,558	—	1,699
All other	15	26,614	1,020	9,771	35,130	9,340	12,478	2,704	47,291	78,057
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	1	728	698	—	621	518	103	212	—	669
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	14	19,416	2,680	9,854	18,675	11,543	5,711	2,417	3,687	21,453
All other	20	718,807	236,267	116,311	835,402	386,801	363,261	226,532	742,922	211,813
MISSISSIPPI										
All districts	458	391,368	174,181	21,140	373,048	293,069	51,153	64,546	437,329	194,409
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	30	27,672	317	5,573	25,975	24,131	1,789	14,242	4	8,205
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	3	1,919	959	402	1,511	1,416	82	276	172	2,215
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	28	38,185	13,189	5	31,681	15,793	15,175	5,249	11,257	10,767
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	6	7,027	2,669	2,110	6,812	2,957	3,400	1,669	7,555	4,302
Public safety—fire protection	34	6,032	402	4,746	5,949	3,769	2,094	1,345	642	3,673
Environment and housing:										
Natural resources	242	13,370	764	3,990	10,892	9,145	1,464	3,862	2,126	18,720
Drainage	137	4,367	75	914	4,323	3,904	408	1,151	603	5,949
Flood control	24	6,269	426	3,076	4,022	2,826	963	1,343	1,503	12,221
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	81	2,734	263	—	2,547	2,415	93	1,368	20	550
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	57	133,067	18,708	—	120,698	107,239	11,634	17,269	17,719	43,628
Sewerage	7	12,358	11,480	6	13,086	5,018	5,790	2,796	39,942	14,528
Solid waste management	5	11,504	10,632	55	9,986	7,770	1,221	542	16,588	8,568
Utilities	15	78,997	74,204	—	89,920	74,780	2,686	4,162	189,867	51,313
Water supply	6	4,347	3,957	—	6,160	3,291	2,300	412	14,036	3,906
Electric power	1	31,771	31,611	—	31,611	31,611	—	303	—	3,253
Gas supply	7	38,865	37,531	—	48,670	36,785	—	1,368	175,831	43,922
Transit system	1	4,014	1,105	—	3,479	3,093	386	2,079	—	232
All other	5	9,057	2,718	4,031	8,869	8,682	96	4,596	1,445	5,019
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	17	5,642	4,420	74	5,059	3,097	955	1,275	18,137	5,714
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	9	46,538	33,719	148	42,610	29,272	4,767	7,263	131,875	17,757
MISSOURI										
All districts	1,514	1,925,551	748,897	491,883	1,818,416	1,275,215	435,214	649,281	972,731	1,718,443
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	146	149,640	2,528	128,503	151,581	128,318	20,275	67,987	31,273	142,531
Social services and income maintenance:										
Hospitals	14	250,433	241,075	4,026	248,711	221,681	24,909	101,421	54,115	144,464
Health	111	70,316	31,578	35,925	63,204	58,424	4,429	36,324	4,180	28,474
Transportation:										
Highways	281	56,545	1,385	29,428	53,766	36,161	16,489	12,342	356	36,210
Air transportation	2	13	13	—	21	14	7	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	1	510	476	—	365	334	—	163	582	190
Public safety—fire protection	317	204,398	5,496	184,449	193,277	152,606	33,876	95,924	59,918	177,895

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
MISSOURI—Con.										
Single function districts—Con.										
Environment and housing:										
Natural resources	183	15,354	1,342	7,969	16,119	8,836	5,398	2,623	32,599	37,306
Drainage	104	3,820	367	3,156	4,278	2,424	1,829	1,056	310	4,267
Flood control	74	9,411	229	3,757	9,272	4,210	3,521	677	27,894	29,980
Irrigation, water conservation	5	2,123	746	1,056	2,569	2,202	48	890	4,395	3,059
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	—	—	—	—	—	—	—	—	—	—
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	6	108,449	2,605	74,106	68,828	2,444	5,330	655	242,277	130,970
Housing and community development	136	225,935	36,294	73	223,668	139,629	78,515	36,340	102,505	61,397
Sewerage	29	193,367	144,476	23,524	183,756	114,620	64,623	60,310	90,931	258,998
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	241	201,354	130,872	387	182,922	132,144	33,344	63,049	320,868	183,024
Water supply	240	136,671	121,945	387	124,660	77,681	29,672	25,398	319,293	178,480
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	64,683	8,927	—	58,262	54,463	3,672	37,651	1,575	4,544
All other	33	85,586	72,281	3,283	86,692	81,816	1,446	46,299	22,461	28,363
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	14	363,651	78,476	210	345,506	198,188	146,573	125,844	10,666	488,621
MONTANA										
All districts	592	182,358	87,458	27,824	162,003	125,556	29,739	51,606	67,851	197,857
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	9	24,378	22,176	927	23,267	22,166	609	12,121	4,228	7,030
Health	2	16,209	10,971	787	15,299	15,125	172	8,367	—	2,362
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	8	17,447	9,328	43	14,101	5,433	8,331	2,796	5,467	30,376
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	155	17,592	1,006	10,845	15,113	9,958	4,394	4,778	2,611	13,071
Environment and housing:										
Natural resources	125	18,474	3,993	5,228	18,041	14,739	2,011	5,508	8,778	19,203
Drainage	17	335	1	228	259	77	181	30	—	710
Flood control	1	68	—	56	25	25	—	—	—	378
Irrigation, water conservation	49	12,499	2,413	3,820	12,605	9,706	1,646	3,254	8,712	13,903
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	56	5,520	1,579	1,124	5,087	4,866	184	2,224	66	4,196
Other natural resources	2	52	—	—	65	65	—	—	—	16
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	12	20,199	4,184	—	16,357	14,322	1,812	3,272	304	15,736
Sewerage	30	4,941	3,198	534	4,432	2,897	1,376	712	2,316	12,519
Solid waste management	27	15,034	5,097	3,929	14,978	8,307	5,799	4,027	2,496	11,567
Utilities	36	13,022	4,498	2,163	11,344	7,497	3,203	3,524	10,749	12,066
Water supply	33	7,047	3,925	120	5,444	3,103	1,705	755	10,747	8,616
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	3	5,975	573	2,043	5,900	4,394	1,498	2,769	2	3,450
All other	131	21,390	13,044	3,108	17,496	16,294	448	3,459	11,251	58,961
Cemeteries	76	1,975	313	1,466	1,622	1,448	139	658	291	1,486
Multiple-function districts										
Sewerage and water supply	55	10,229	8,357	164	8,179	5,591	1,526	1,309	17,893	13,592
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	1	482	472	—	237	170	4	62	1,017	768
All other	1	2,961	1,134	96	3,159	3,057	54	1,671	741	606

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
NEBRASKA										
All districts	1,146	2,368,658	2,001,192	103,176	2,255,611	1,545,600	491,081	451,563	2,992,758	2,091,890
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	19	75,019	55,184	2,703	76,832	52,539	11,326	27,288	255,444	258,069
Health	1	99	35	—	108	106	2	50	—	18
Transportation:										
Highways	13	1,964	11	1,092	1,311	762	245	194	7,216	1,630
Air transportation	60	68,305	38,452	3,046	67,914	22,120	41,073	9,044	62,232	50,800
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	421	27,337	467	22,151	23,557	13,231	7,299	3,483	11,851	28,243
Environment and housing:										
Natural resources	80	14,525	5,878	4,866	13,879	11,728	1,464	4,398	8,419	9,252
Drainage	23	819	81	313	882	461	407	120	448	395
Flood control	13	231	—	98	93	67	26	1	—	1,679
Irrigation, water conservation	39	11,293	5,440	3,372	10,980	9,654	666	3,760	7,723	6,021
Reclamation	3	74	—	30	49	49	—	1	—	213
Soil conservation	2	2,108	357	1,053	1,875	1,497	365	516	248	944
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	1	25	—	25	17	17	—	—	—	—
Housing and community development	125	93,600	23,142	91	87,195	76,534	9,330	14,904	19,644	44,423
Sewerage	11	386	233	80	486	218	178	56	1,390	306
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	57	1,654,418	1,590,556	7,648	1,563,834	1,055,514	338,465	328,533	2,277,697	1,368,412
Water supply	24	11,228	10,076	404	9,264	6,579	2,006	1,402	10,706	9,113
Electric power	32	1,623,062	1,576,116	47	1,532,304	1,033,307	329,821	317,717	2,266,914	1,354,425
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	20,128	4,364	7,197	22,266	15,628	6,638	9,414	77	4,874
All other	81	542	86	393	491	426	65	132	—	827
Cemeteries	79	522	84	375	474	423	51	132	—	822
Multiple-function districts										
Sewerage and water supply	19	5,168	1,326	2,068	3,663	1,459	1,279	344	18,011	3,396
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	258	427,270	285,822	59,013	416,324	310,946	80,355	63,137	330,854	326,514
NEVADA										
All districts	158	713,096	270,886	113,868	732,209	372,203	243,506	108,290	1,801,228	621,153
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	8	52,276	389	46,214	53,827	39,808	10,584	23,365	66,836	22,946
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	4	1,166	—	663	948	893	55	316	—	510
Transportation:										
Highways	8	1,830	6	559	1,799	1,065	725	381	53	1,089
Air transportation	1	69,154	33,432	6,848	38,931	20,892	10,471	10,751	113,515	71,429
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	19	24,079	802	16,573	23,333	8,683	1,795	6,524	1,140	9,961
Environment and housing:										
Natural resources	33	5,385	1,362	989	4,389	3,814	528	882	—	7,721
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	1	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	7	1,337	1,162	1	972	864	108	333	—	624
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	25	4,048	200	988	3,417	2,950	420	549	—	7,097
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	7	5,930	1,382	3,899	5,310	4,045	574	1,822	12,410	4,469
Housing and community development	5	132,764	12,352	—	137,227	119,293	16,908	16,118	16,708	15,850
Sewerage	8	7,492	4,766	446	7,007	5,018	1,976	2,159	186	18,590
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	23	369,695	189,123	35,323	422,288	141,008	192,351	34,929	1,571,060	449,165
Water supply	16	336,252	163,712	35,323	379,511	105,780	185,282	31,754	1,558,306	438,757
Electric power	6	26,825	25,411	—	36,919	29,370	7,069	3,118	12,754	10,180
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	6,618	—	—	5,858	5,858	—	57	—	228
All other	21	882	240	306	891	466	307	118	1,860	1,487
Cemeteries	2	5	1	—	6	6	—	3	—	3

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
NEVADA—Con.										
Multiple-function districts										
Sewerage and water supply	7	6,288	3,783	414	5,805	3,862	1,609	892	4,403	4,886
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	1	8	3	—	8	8	—	3	—	19
All other	13	36,147	23,246	1,634	30,446	23,348	5,623	10,030	13,057	13,031
NEW HAMPSHIRE										
All districts	148	97,036	31,333	16,552	87,450	74,725	8,820	20,287	38,558	40,048
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	6	380	1	172	692	643	45	1	36	3,855
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	14	8,596	185	7,633	8,159	7,138	978	3,802	1,107	3,212
Environment and housing:										
Natural resources	10	1,075	519	—	1,067	1,051	16	416	—	349
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	10	1,075	519	—	1,067	1,051	16	416	—	349
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	1	3	—	3	5	3	2	—	—	2
Housing and community development	21	55,423	15,923	22	48,416	44,340	3,444	11,124	690	20,751
Sewerage	2	294	277	—	242	187	14	34	117	515
Solid waste management	32	11,009	2,121	4,912	10,897	9,430	559	1,768	2,329	1,878
Utilities	31	10,184	6,421	984	9,010	5,445	2,406	1,646	18,063	4,314
Water supply	30	9,610	6,274	984	8,484	4,919	2,406	1,495	18,063	3,695
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	574	147	—	526	526	—	151	—	619
All other	6	1,055	904	130	706	454	107	91	2,369	433
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	3	2,453	1,564	13	2,526	1,224	878	405	6,213	841
Fire protection and water supply	4	535	431	97	493	372	2	66	581	264
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	18	6,029	2,987	2,586	5,237	4,438	369	934	7,053	3,634
NEW JERSEY										
All districts	276	1,530,661	876,089	111,576	1,383,879	797,608	179,824	258,113	6,870,546	2,856,225
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	3	3,039	2,395	226	4,566	4,180	78	1,620	6,035	6,027
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	196	120,513	1,143	110,869	110,488	88,978	18,444	25,835	32,148	83,787
Environment and housing:										
Natural resources	16	6,549	5,393	—	6,510	6,261	217	3,473	28,340	38,284
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	16	6,549	5,393	—	6,510	6,261	217	3,473	28,340	38,284
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	2	25,265	1,271	—	18,991	2,511	6,662	1,102	204,006	36,136
Sewerage	29	576,250	282,846	—	504,674	293,000	89,613	105,944	2,134,156	911,704
Solid waste management	11	216,873	138,599	481	191,400	102,831	6,638	12,073	1,412,366	392,657

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
NEW JERSEY—Con.										
Single function districts—Con.										
Utilities	5	110,715	95,750	--	103,132	83,070	9,214	17,313	172,943	49,547
Water supply	5	110,715	95,750	--	103,132	83,070	9,214	17,313	172,943	49,547
Electric power	--	--	--	--	--	--	--	--	--	--
Gas supply	--	--	--	--	--	--	--	--	--	--
Transit system	--	--	--	--	--	--	--	--	--	--
All other	3	22,268	971	--	26,431	2,912	--	1,888	436,340	277,102
Cemeteries	--	--	--	--	--	--	--	--	--	--
Multiple-function districts										
Sewerage and water supply	2	6,057	5,184	--	3,792	3,004	105	763	11,594	4,888
Fire protection and water supply	--	--	--	--	--	--	--	--	--	--
Natural resources and water supply	--	--	--	--	--	--	--	--	--	--
All other	9	443,132	342,537	--	413,895	210,861	48,853	88,102	2,432,618	1,056,093
NEW MEXICO										
All districts	628	88,236	33,643	26,680	79,052	64,886	11,267	25,675	51,704	61,283
Single function districts										
Education services:										
Education (school building districts) ..	--	--	--	--	--	--	--	--	--	--
Libraries	--	--	--	--	--	--	--	--	--	--
Social services and income maintenance:										
Hospitals	4	24,565	20,226	3,774	19,117	18,660	390	8,442	740	4,514
Health	--	--	--	--	--	--	--	--	--	--
Transportation:										
Highways	--	--	--	--	--	--	--	--	--	--
Air transportation	--	--	--	--	--	--	--	--	--	--
Parking facilities	--	--	--	--	--	--	--	--	--	--
Water transport and terminals	1	3	3	--	--	--	--	--	--	--
Public safety--fire protection	--	--	--	--	--	--	--	--	--	--
Environment and housing:										
Natural resources	583	41,898	5,567	22,378	37,282	27,276	8,393	13,672	30,980	49,004
Drainage	511	630	268	28	621	443	165	157	12	1,017
Flood control	6	15,851	2,003	9,695	10,731	4,072	5,646	2,490	22,223	21,987
Irrigation, water conservation	19	21,642	3,040	11,419	22,408	19,433	2,415	9,865	8,425	24,253
Reclamation	1	--	--	--	--	--	--	--	--	--
Soil conservation	46	3,775	256	1,236	3,522	3,328	167	1,160	320	1,747
Other natural resources	--	--	--	--	--	--	--	--	--	--
Parks and recreation	--	--	--	--	--	--	--	--	--	--
Housing and community development	6	13,195	1,887	--	14,736	14,143	118	1,172	7,312	4,315
Sewerage	1	78	51	--	11	11	--	8	--	80
Solid waste management	4	4,270	3,653	--	5,531	2,749	2,248	1,326	8,298	1,060
Utilities	9	2,047	1,175	352	1,333	1,168	110	622	1,097	1,358
Water supply	9	2,047	1,175	352	1,333	1,168	110	622	1,097	1,358
Electric power	--	--	--	--	--	--	--	--	--	--
Gas supply	--	--	--	--	--	--	--	--	--	--
Transit system	--	--	--	--	--	--	--	--	--	--
All other	13	300	7	81	298	295	3	116	--	400
Cemeteries	--	--	--	--	--	--	--	--	--	--
Multiple-function districts										
Sewerage and water supply	5	1,597	806	95	458	383	5	277	1,977	485
Fire protection and water supply	--	--	--	--	--	--	--	--	--	--
Natural resources and water supply	--	--	--	--	--	--	--	--	--	--
All other	2	283	268	--	286	201	--	40	1,300	67
NEW YORK										
All districts	1,135	3,898,807	2,911,513	647,219	3,902,734	2,145,147	1,103,387	731,252	8,767,000	4,374,139
Single function districts										
Education services:										
Education (school building districts) ..	--	--	--	--	--	--	--	--	--	--
Libraries	146	295,723	5,623	238,069	289,991	267,451	16,302	151,075	41,031	145,222
Social services and income maintenance:										
Hospitals	--	--	--	--	--	--	--	--	--	--
Health	55	2,519	631	1,783	2,007	1,804	197	636	10	819
Transportation:										
Highways	1	22,711	21,982	--	14,878	9,360	--	1,877	108,495	15,000
Air transportation	--	--	--	--	--	--	--	--	--	--
Parking facilities	--	--	--	--	--	--	--	--	--	--
Water transport and terminals	--	--	--	--	--	--	--	--	--	--
Public safety--fire protection	911	445,948	2,933	404,496	435,606	277,513	147,418	73,159	229,440	507,706

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
NEW YORK—Con.										
Single function districts—Con.										
Environment and housing:										
Natural resources	3	3,342	2,847	2	3,034	1,771	1,259	484	208	4,157
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	1	2	—	2	2	2	—	2	—	—
Other natural resources	2	3,340	2,847	—	3,032	1,769	1,259	482	208	4,157
Parks and recreation	2	236	25	153	162	99	61	33	—	1,107
Housing and community development	—	—	—	—	—	—	—	—	—	—
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	5	36,637	29,869	—	34,232	30,179	597	4,707	62,160	28,937
Utilities	4	16,328	15,010	—	12,729	6,642	2,909	3,082	53,490	34,016
Water supply	3	16,328	15,010	—	12,729	6,642	2,909	3,082	53,490	34,016
Electric power	1	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	1	6,693	—	—	7,030	7,030	—	4,218	—	1,808
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	2	3,029	—	2,413	2,189	1,295	824	285	776	3,294
Natural resources and water supply	1	147	—	147	183	147	—	34	593	—
All other	4	3,065,494	2,832,593	156	3,100,693	1,541,856	933,820	491,662	8,270,797	3,632,073
NORTH CAROLINA										
All districts	319	2,903,335	2,161,626	13,268	2,809,362	2,112,172	332,572	780,172	6,678,545	2,736,349
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	2	1,326,279	1,122,392	—	1,249,155	1,170,986	53,847	654,758	480,278	617,153
Health	1	34	—	32	36	36	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	15	102,188	79,903	45	161,978	31,542	115,438	12,153	403,743	231,327
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	155	10,521	673	447	9,671	8,484	1,095	4,719	525	4,386
Drainage	50	644	—	62	624	279	304	19	525	2,017
Flood control	5	113	—	19	77	77	—	—	—	408
Irrigation, water conservation	1	—	—	—	—	—	—	—	—	68
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	98	9,735	659	366	8,941	8,099	791	4,700	—	1,631
Other natural resources	1	29	14	—	29	29	—	—	—	262
Parks and recreation	1	—	—	—	27	—	27	—	—	—
Housing and community development	91	425,404	66,542	56	408,724	358,705	41,824	74,937	72,512	117,270
Sewerage	10	28,977	23,677	124	35,067	13,869	16,600	6,113	95,878	41,419
Solid waste management	3	13,891	10,270	—	11,512	9,140	1,473	1,107	15,884	11,496
Utilities	29	938,373	817,110	12,508	870,309	492,200	70,242	15,131	5,509,834	1,636,815
Water supply	23	51,307	23,109	843	47,256	15,473	27,436	4,305	87,997	39,234
Electric power	3	858,836	792,256	—	798,751	462,513	32,753	5,796	5,421,493	1,571,714
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	3	28,230	1,745	11,665	24,302	14,214	10,053	5,030	344	25,867
All other	2	2,083	—	—	1,564	1,518	46	393	—	19,921
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	6	52,272	40,991	—	58,367	25,452	29,272	10,816	97,541	54,017
Fire protection and water supply	1	112	55	56	138	132	2	7	74	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	3	3,201	13	—	2,814	108	2,706	38	2,276	2,545

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
NORTH DAKOTA										
All districts	764	148,626	41,433	30,459	149,395	103,785	40,104	35,732	66,198	64,245
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	1	362	285	57	125	3	—	—	2,485	300
Health	29	3,283	1,431	1,577	3,251	2,702	536	1,516	232	1,205
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	81	20,897	3,088	2,010	23,552	5,115	17,776	2,175	2,889	7,110
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	281	6,807	389	3,154	6,912	3,827	2,924	788	1,084	9,404
Environment and housing:										
Natural resources	79	9,356	5,778	1,218	8,395	7,231	846	2,852	492	3,955
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	1	1	—	1	1	1	—	—	—	—
Irrigation, water conservation	20	1,488	460	455	1,545	857	388	418	358	1,704
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	58	7,867	5,318	762	6,849	6,373	458	2,434	134	2,251
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	245	51,415	18,861	20,918	53,329	37,789	11,907	18,790	50,842	24,841
Housing and community development	39	38,609	6,506	2	37,111	30,934	5,664	8,053	5,703	9,000
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	2	809	454	—	676	650	—	199	147	1,098
Utilities	2	4,441	4,047	173	3,578	3,346	217	701	1,177	1,509
Water supply	2	4,441	4,047	173	3,578	3,346	217	701	1,177	1,509
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	3	565	253	218	368	293	73	203	—	547
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	1	11,548	—	1,131	11,800	11,800	—	396	—	4,501
All other	1	534	341	1	298	95	161	59	1,147	775
OHIO										
All districts	631	2,809,808	690,964	514,471	2,691,234	2,050,342	511,891	774,881	1,923,293	1,934,696
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	67	401,853	9,822	74,863	383,029	323,237	55,956	181,798	53,444	240,236
Social services and income maintenance:										
Hospitals	7	168,472	126,421	318	152,297	123,565	7,548	52,742	297,691	355,134
Health	47	18,981	5,607	11,977	16,510	15,560	822	6,669	605	8,134
Transportation:										
Highways	3	21,170	143	5	22,040	409	14,301	257	134,810	14,162
Air transportation	52	50,023	18,906	19	47,885	28,363	17,540	10,162	35,872	23,033
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	13	38,303	16,568	4,316	28,151	10,928	8,696	4,216	218,408	199,849
Public safety—fire protection	73	22,806	960	16,402	22,676	17,715	4,651	8,260	4,997	10,896
Environment and housing:										
Natural resources	98	34,977	2,079	243	31,499	28,443	2,424	16,943	9,661	42,990
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	12	2,841	63	243	1,636	1,456	137	543	—	8,652
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	85	32,136	2,016	—	29,863	26,987	2,287	16,400	9,661	34,338
Other natural resources	1	—	—	—	—	—	—	—	—	—
Parks and recreation	101	225,038	47,935	122,849	220,255	147,645	70,285	88,049	19,353	113,839
Housing and community development	77	902,778	86,128	3	820,474	746,324	68,455	98,277	22,952	167,696
Sewerage	9	164,987	141,817	23	173,471	63,380	85,833	26,011	390,436	336,817
Solid waste management	18	48,167	45,172	—	48,634	32,816	4,694	7,079	164,728	44,113
Utilities	38	630,953	132,258	281,028	659,082	486,394	161,980	264,483	213,550	254,625
Water supply	21	42,664	37,866	1,681	36,017	27,087	4,307	8,738	72,895	24,524
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	17	588,289	94,392	279,347	623,065	459,307	157,673	255,745	140,655	230,101
All other	5	1,058	1,024	—	731	632	22	207	2,390	500
Cemeteries	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
OHIO—Con.										
Multiple-function districts										
Sewerage and water supply	9	21,332	18,733	—	26,113	10,141	7,175	3,306	43,159	12,691
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	1	53	—	42	46	46	—	14	—	201
All other	13	58,857	37,391	2,383	38,341	14,744	1,509	6,408	311,237	109,780
OKLAHOMA										
All districts	560	298,303	112,048	46,674	277,613	220,356	44,169	69,691	236,125	150,310
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	9	33,777	1,021	29,103	29,237	28,109	996	17,410	—	22,336
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	34	31,457	14,539	13,116	33,459	23,662	7,123	6,784	40,667	8,499
Transportation:										
Highways	1	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	2	4,914	3,631	—	4,075	1,710	2,345	1,040	315	8,294
Public safety—fire protection	26	5,008	147	4,135	4,279	3,207	986	1,515	944	2,495
Environment and housing:										
Natural resources	97	13,019	3,754	261	11,512	9,703	414	4,967	35,820	9,979
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	8	3,058	—	17	1,860	510	133	165	34,474	5,057
Irrigation, water conservation	3	2,301	1,854	218	1,829	1,742	—	630	1,105	986
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	86	7,660	1,900	26	7,823	7,451	281	4,172	241	3,936
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	105	125,498	15,703	3	115,119	99,811	13,509	21,290	32,437	40,003
Sewerage	3	368	344	—	892	163	681	2	1,432	270
Solid waste management	2	562	562	—	698	547	—	260	2,325	—
Utilities	256	76,783	68,596	5	71,764	48,258	17,782	15,220	105,454	56,328
Water supply	255	76,310	68,128	5	71,318	47,812	17,782	15,134	105,454	56,215
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	1	473	468	—	446	446	—	86	—	113
Transit system	—	—	—	—	—	—	—	—	—	—
All other	1	1,179	—	—	1,174	1,174	—	431	—	108
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	9	1,228	1,199	—	1,142	966	74	275	1,578	586
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	2	769	671	—	804	631	135	157	580	136
All other	13	3,741	1,881	51	3,458	2,415	124	340	14,573	1,276
OREGON										
All districts	927	1,984,653	954,439	480,275	2,025,765	1,414,686	471,844	554,312	2,178,415	1,409,221
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	16	5,507	42	4,830	4,950	3,409	300	2,013	1,287	2,792
Social services and income maintenance:										
Hospitals	19	233,334	208,019	9,864	237,984	209,274	24,518	97,544	76,513	88,813
Health	15	5,512	2,798	1,497	5,615	5,363	156	3,266	4,003	5,206
Transportation:										
Highways	87	8,725	9	7,137	8,934	6,841	2,074	402	130	4,681
Air transportation	1	524	518	—	592	577	13	—	38	34
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	9	13,172	5,754	3,033	12,124	7,830	3,421	3,563	17,241	4,085
Public safety—fire protection	256	188,242	14,226	155,876	183,899	141,578	27,218	100,463	60,592	96,432
Environment and housing:										
Natural resources	179	61,418	37,462	2,265	55,456	43,990	6,883	16,280	101,139	68,049
Drainage	42	1,704	373	339	1,554	934	251	115	1,813	2,195
Flood control	19	3,657	3	417	4,508	2,923	898	884	7,705	5,262
Irrigation, water conservation	70	45,357	35,948	1,359	39,238	30,928	4,850	11,937	91,559	57,160
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	46	10,105	589	143	9,545	8,713	774	3,136	62	3,416
Other natural resources	2	595	549	7	611	492	110	208	—	16
Parks and recreation	48	63,217	18,223	39,561	58,992	48,702	7,359	23,804	50,950	28,005
Housing and community development	20	198,954	31,240	—	194,924	179,459	8,629	27,131	139,708	39,725
Sewerage	43	28,191	22,466	1,086	27,462	16,334	9,697	5,461	24,339	39,895
Solid waste management	1	101	76	—	40	40	—	—	—	516

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
OREGON—Con.										
Single function districts—Con.										
Utilities	128	698,359	305,263	200,542	711,382	477,000	200,706	170,328	580,533	425,286
Water supply	112	78,365	60,407	4,436	87,462	41,211	32,019	15,998	94,778	94,608
Electric power	6	170,289	164,826	—	169,839	134,812	23,118	23,269	176,716	50,775
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	10	449,705	80,030	196,106	454,081	300,977	145,569	131,061	309,039	279,903
All other	82	32,365	6,360	7,026	31,920	21,467	2,998	12,287	60,378	67,512
Cemeteries	65	2,653	789	1,601	2,428	2,178	233	1,092	—	3,518
Multiple-function districts										
Sewerage and water supply	4	997	794	100	1,389	484	869	265	534	1,020
Fire protection and water supply	2	1,816	750	959	1,919	1,044	95	299	—	1,434
Natural resources and water supply	2	167	90	75	783	69	640	19	1,070	118
All other	15	444,052	300,349	46,424	487,400	251,225	176,268	91,187	1,059,960	535,618
PENNSYLVANIA										
All districts	1,885	6,534,486	2,541,299	66,402	6,774,594	3,034,233	1,847,584	1,388,300	30,554,703	25,075,304
Single function districts										
Education services:										
Education (school building districts) ..	81	140,621	—	—	164,103	43,710	69,966	20,531	877,614	211,882
Libraries	3	4,226	58	1,877	3,657	3,647	10	2,162	1	3,124
Social services and income maintenance:										
Hospitals	61	459,659	36,553	46	432,597	13,227	17,401	467	6,787,300	6,643,560
Health	12	12,819	6,192	6	12,853	5,658	1,513	3,728	76,702	61,053
Transportation:										
Highways	3	37,364	33,099	28	38,347	23,488	11,017	13,799	91,332	85,566
Air transportation	37	249,730	166,157	92	274,471	98,919	130,881	26,906	804,423	173,749
Parking facilities	41	69,015	60,485	—	66,614	32,273	13,629	9,030	353,234	109,602
Water transport and terminals	2	16,946	6,824	—	16,953	8,833	4,037	5,991	64,151	16,428
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	7	4,027	—	—	3,187	95	1,846	8	25,275	12,628
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	5	4,027	—	—	3,187	95	1,846	8	25,275	12,628
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	1	—	—	—	—	—	—	—	—	—
Soil conservation	—	—	—	—	—	—	—	—	—	—
Other natural resources	1	—	—	—	—	—	—	—	—	—
Parks and recreation	64	60,095	24,432	14,956	71,690	31,422	7,613	15,294	502,320	55,718
Housing and community development	90	886,245	135,722	240	1,016,402	535,546	436,955	179,714	291,746	545,355
Sewerage	637	751,740	563,755	7,740	851,189	400,906	288,115	119,658	2,628,955	1,378,014
Solid waste management	32	212,451	175,681	92	169,230	128,388	12,336	13,525	315,356	261,434
Utilities	332	2,112,519	866,562	1,486	2,117,040	1,338,857	659,669	881,594	1,828,384	1,094,766
Water supply	287	395,083	338,638	1,214	383,029	211,441	96,079	76,233	1,064,630	494,190
Electric power	2	40	—	—	—	—	—	—	—	1,290
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	43	1,717,396	527,924	272	1,734,011	1,127,416	563,590	805,361	763,754	599,286
All other	218	772,499	44,622	31,329	753,256	86,903	20,839	20,560	10,117,145	9,702,789
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	200	381,137	326,477	1,515	408,616	196,148	124,439	62,064	1,427,078	564,003
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	1	609	—	—	388	388	—	198	—	419
All other	64	362,784	94,680	6,995	374,001	85,825	47,318	13,071	4,363,687	4,155,214
RHODE ISLAND										
All districts	75	166,046	63,663	21,762	163,919	134,239	24,222	37,783	87,047	79,778
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	34	24,176	902	20,937	22,170	19,175	2,328	10,898	11,145	11,462

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
RHODE ISLAND—Con.										
Single function districts—Con.										
Environment and housing:										
Natural resources	3	281	21	—	295	295	—	151	—	46
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	3	281	21	—	295	295	—	151	—	46
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	25	102,174	26,086	—	102,462	88,488	12,539	19,928	11,841	26,792
Sewerage	2	1,384	1,147	—	843	493	174	473	2,589	4,407
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	11	38,031	35,507	825	38,149	25,788	9,181	6,333	61,472	37,071
Water supply	10	32,305	29,884	825	32,729	20,437	9,181	5,859	60,232	36,529
Electric power	1	5,726	5,623	—	5,420	5,351	—	474	1,240	542
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	—	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	—	—	—	—	—	—	—	—	—	—
SOUTH CAROLINA										
All districts	301	2,200,770	1,657,037	122,149	2,092,884	1,571,562	357,962	698,703	3,002,441	1,475,084
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	10	1,136,388	1,025,117	109	1,088,361	962,237	97,353	532,013	548,171	345,383
Health	2	2,272	355	—	3,169	3,006	163	1,533	—	—
Transportation:										
Highways	2	10	—	10	8	8	—	—	—	46
Air transportation	4	72,635	43,262	—	65,729	23,903	34,858	13,527	166,240	93,384
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	86	57,313	1,773	52,118	53,052	41,216	8,413	21,603	19,538	24,399
Environment and housing:										
Natural resources	48	1,021	52	6	910	846	58	319	6	903
Drainage	1	4	—	4	4	—	—	—	6	5
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	1	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	46	1,017	52	2	906	846	58	319	—	898
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	16	52,275	14,313	27,533	46,711	21,825	21,728	11,811	60,043	17,413
Housing and community development	46	162,245	24,094	—	147,303	125,560	19,083	25,093	29,877	40,666
Sewerage	8	107,344	91,565	7,288	101,353	42,056	43,171	20,203	318,365	192,941
Solid waste management	2	14,943	1,104	8,237	10,624	9,828	—	3,579	16,027	6,524
Utilities	41	359,038	303,160	561	336,779	227,756	28,359	28,702	1,388,779	501,042
Water supply	29	45,586	41,548	561	44,326	30,324	9,834	9,122	76,169	29,242
Electric power	2	161,735	134,963	—	147,479	72,045	1,462	1,125	1,286,404	437,142
Gas supply	4	119,174	118,307	—	117,663	100,487	14,659	8,291	26,110	33,625
Transit system	6	32,543	8,342	—	27,311	24,900	2,404	10,164	96	1,033
All other	—	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	19	169,534	118,806	3,549	179,759	67,101	93,761	23,228	428,902	200,546
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	17	65,752	33,436	22,738	59,126	46,220	11,015	17,092	26,493	51,837

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
SOUTH DAKOTA										
All districts	376	111,589	58,343	10,495	91,823	73,171	10,989	13,312	121,161	77,598
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	1	59	12	45	42	26	14	2	14	24
Health	8	220	41	133	195	194	—	27	10	84
Transportation:										
Highways	78	546	39	281	492	158	312	—	409	338
Air transportation	1	9,307	4,027	245	5,398	2,210	3,188	734	—	13,011
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	72	8,272	529	7,076	7,702	6,418	1,073	1,687	640	2,331
Environment and housing:										
Natural resources	102	14,203	11,344	198	11,721	9,823	546	3,317	24,454	10,936
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	17	123	—	97	61	53	8	4	—	255
Irrigation, water conservation	14	5,759	4,897	96	4,689	3,263	140	1,163	24,443	7,831
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	71	8,321	6,447	5	6,971	6,507	398	2,150	11	2,850
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	40	32,517	5,387	—	29,710	26,695	1,840	3,098	18,031	13,920
Sewerage	28	5,405	4,387	446	5,114	3,299	1,246	962	9,169	6,746
Solid waste management	3	751	503	11	689	512	122	106	1,106	557
Utilities										
Water supply	8	32,687	27,956	—	23,595	17,664	1,834	1,134	64,330	26,144
Electric power	7	7,765	4,010	—	5,244	2,780	1,834	633	12,690	5,554
Gas supply	1	24,922	23,946	—	18,351	14,884	—	501	51,640	20,590
Transit system	—	—	—	—	—	—	—	—	—	—
All other	12	3,497	2,869	396	3,461	3,225	200	1,456	730	1,382
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	5	968	458	16	1,041	386	610	57	406	486
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	14	1,256	485	549	1,081	981	3	224	1,862	1,264
All other	4	1,901	306	1,099	1,582	1,580	1	508	—	375
TENNESSEE										
All districts	475	1,341,946	799,352	5,789	1,341,959	831,419	379,794	205,190	2,382,442	935,328
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	21	259,695	182,982	158	287,134	95,126	124,074	42,432	1,365,271	366,289
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	1	2	—	—	7	7	—	—	—	62
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	108	5,443	781	59	5,793	5,014	182	1,463	8,677	10,782
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	11	500	—	59	477	376	98	219	—	1,202
Irrigation, water conservation	1	6	—	—	6	6	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	94	3,224	87	—	3,224	3,123	84	957	—	380
Other natural resources	2	1,713	694	—	2,086	1,509	—	287	8,677	9,200
Parks and recreation	—	—	—	—	—	—	—	—	—	—
Housing and community development	98	446,023	62,607	—	429,108	300,881	114,075	67,548	183,927	145,505
Sewerage	1	311	309	—	312	283	—	119	451	103
Solid waste management	6	8,852	7,309	19	5,610	4,604	657	2,631	6,027	1,783
Utilities										
Water supply	198	459,637	414,594	2,185	435,933	325,212	80,701	64,691	534,711	271,990
Electric power	181	239,652	197,963	2,185	226,134	139,206	61,504	44,193	459,582	214,195
Gas supply	17	219,985	216,631	—	209,799	186,006	19,197	20,498	75,129	57,795
Transit system	—	—	—	—	—	—	—	—	—	—
All other	12	5,697	307	21	5,732	4,391	1,341	2,014	1,700	1,738
Cemeteries	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
TENNESSEE—Con.										
Multiple-function districts										
Sewerage and water supply	17	101,445	84,385	—	109,541	51,003	43,632	18,697	234,534	126,028
Fire protection and water supply	1	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	12	54,841	46,078	3,347	62,789	44,898	15,132	5,595	47,144	11,048
TEXAS										
All districts	2,245	8,336,082	3,926,225	1,829,934	8,126,617	5,152,678	1,846,893	1,928,152	18,455,937	13,100,725
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	120	1,995,241	1,504,030	276,702	1,838,617	1,618,579	177,976	698,687	714,311	986,835
Health	57	503,554	57,383	5,703	508,727	487,722	19,209	259,889	33,140	99,089
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	1	—	—	—	8	—	—	—	127	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	23	284,595	161,657	51,659	235,112	119,127	61,400	36,617	941,165	972,257
Public safety—fire protection	141	48,240	1,469	43,030	49,946	35,886	11,002	9,655	18,278	28,307
Environment and housing:										
Natural resources	442	154,242	37,258	90,288	127,838	91,852	24,519	33,504	213,379	222,077
Drainage	47	38,636	118	32,201	35,187	21,172	11,242	9,713	52,426	65,013
Flood control	79	46,754	188	41,805	33,177	20,284	6,821	5,866	108,653	76,636
Irrigation, water conservation	86	52,846	29,978	13,773	47,619	39,626	6,085	15,438	40,835	65,462
Reclamation	8	4,056	18	1,942	2,322	1,483	162	—	11,224	5,221
Soil conservation	218	11,857	6,943	509	9,460	9,214	209	2,473	241	9,725
Other natural resources	4	93	13	58	73	73	—	14	—	20
Parks and recreation	3	30,553	7,171	22,218	3,684	1,128	505	557	27,937	9,722
Housing and community development	398	798,257	125,650	449	752,335	636,334	101,178	108,720	257,310	312,611
Sewerage	9	148,592	49,091	840	145,629	41,662	6,170	13,719	1,509,008	1,512,349
Solid waste management	2	2,135	1,335	633	1,719	1,345	121	161	4,780	1,623
Utilities	240	2,621,401	1,194,269	947,585	2,770,568	1,380,645	1,059,765	555,486	5,689,115	2,494,544
Water supply	231	480,544	298,236	51,366	493,073	231,757	132,416	53,881	2,251,682	1,060,175
Electric power	3	809,878	784,361	—	1,018,475	482,131	373,092	174,390	2,931,932	596,934
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	6	1,330,979	111,672	896,219	1,259,020	666,757	554,257	327,215	505,501	837,435
All other	56	197,077	70,250	24,261	184,025	75,434	17,923	28,648	1,271,044	1,263,852
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	550	956,249	425,481	247,815	938,262	371,903	243,865	78,849	5,114,938	3,479,096
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	10	35,531	7,909	21,364	32,681	14,230	3,321	3,405	249,123	120,818
All other	193	560,415	283,272	97,387	537,466	276,831	119,939	100,255	2,412,282	1,597,545
UTAH										
All districts	300	1,662,819	1,118,184	102,055	1,520,731	954,661	300,786	302,737	4,329,109	1,397,311
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	3	17,728	15,839	—	15,652	13,324	1,915	6,190	5,286	9,973
Health	18	16,355	2,584	7,334	12,005	10,556	1,446	5,227	11	14,045
Transportation:										
Highways	4	1,069	104	787	1,116	619	494	231	932	1,345
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	19	12,297	156	8,942	10,736	9,308	892	5,452	1,815	6,364
Environment and housing:										
Natural resources	81	21,864	3,645	7,692	26,800	13,654	11,215	5,427	31,298	12,970
Drainage	20	175	—	139	140	78	61	22	7	452
Flood control	1	63	—	42	29	13	16	6	—	234
Irrigation, water conservation	18	13,235	2,354	4,016	15,840	9,089	5,468	4,165	17,692	7,446
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	40	8,383	1,291	3,492	10,791	4,474	5,670	1,234	13,599	4,764
Other natural resources	2	8	—	3	—	—	—	—	—	74
Parks and recreation	8	8,892	3,471	2,479	9,225	5,934	2,873	3,336	8,120	14,256
Housing and community development	16	75,666	11,941	—	66,300	61,552	2,512	8,445	38,754	23,116
Sewerage	17	89,584	40,654	16,380	90,719	36,571	50,373	14,896	88,453	149,887
Solid waste management	4	24,288	22,393	—	19,307	12,352	5,037	4,393	20,313	25,048

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
UTAH—Con.										
Single function districts—Con.										
Utilities	40	1,331,039	975,372	48,756	1,181,989	745,779	195,764	237,392	3,891,084	981,386
Water supply	34	154,883	60,565	48,756	196,846	87,898	88,676	19,538	429,185	279,854
Electric power	5	949,680	896,992	—	765,356	548,822	2,041	138,098	3,370,569	579,618
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	1	226,476	17,815	—	219,787	109,059	105,047	79,756	91,330	121,914
All other	68	12,451	4,766	2,650	22,231	11,069	1,031	2,652	161,731	88,973
Cemeteries	45	1,165	186	823	1,011	789	219	391	14	1,633
Multiple-function districts										
Sewerage and water supply	15	48,483	36,274	6,139	61,481	32,031	26,339	7,968	71,423	62,836
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	2	1,476	880	447	1,990	1,049	895	392	985	1,704
All other	5	1,627	105	449	1,180	863	—	736	8,904	5,408
VERMONT										
All districts	152	117,372	65,108	8,640	112,482	87,898	19,399	20,245	86,139	40,181
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	13	85	6	45	76	71	5	24	—	59
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	19	6,201	240	5,365	6,085	5,650	334	3,020	1,948	2,520
Environment and housing:										
Natural resources	14	1,310	182	—	1,137	914	215	473	139	255
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	14	1,310	182	—	1,137	914	215	473	139	255
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	2	287	5	—	287	287	—	143	—	11
Housing and community development	10	26,055	5,765	—	27,572	23,036	3,385	3,278	16,819	7,273
Sewerage	—	—	—	—	—	—	—	—	—	—
Solid waste management	10	14,257	11,115	918	14,554	13,064	963	2,947	6,761	10,045
Utilities	71	67,678	46,595	2,048	61,264	43,644	14,434	10,083	58,393	19,662
Water supply	68	24,858	20,176	2,048	20,961	16,167	3,170	5,887	32,378	14,618
Electric power	1	23,264	22,994	—	21,206	19,373	292	623	25,605	3,731
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	2	19,556	3,425	—	19,097	8,104	10,972	3,573	410	1,313
All other	—	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	2	105	74	30	91	76	—	19	345	—
Fire protection and water supply	7	1,130	1,027	91	931	772	63	228	1,495	325
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	4	264	99	143	485	384	—	30	239	31
VIRGINIA										
All districts	196	1,880,681	1,096,664	9,197	2,050,084	1,024,443	701,108	458,113	4,026,510	1,926,522
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	26	44,410	772	—	43,226	40,183	2,943	23,188	368	9,306
Social services and income maintenance:										
Hospitals	6	328,205	293,674	—	336,086	292,052	38,373	125,428	129,054	133,488
Health	2	143	138	—	134	115	6	16	138	93
Transportation:										
Highways	2	74,920	66,300	—	47,214	18,950	4,436	9,419	415,896	154,747
Air transportation	26	562,277	372,479	—	801,520	216,853	478,976	99,400	1,908,433	661,013
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
VIRGINIA—Con.										
Single function districts—Con.										
Environment and housing:										
Natural resources	47	12,639	358	1	12,826	12,369	394	4,922	340	6,263
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	47	12,639	358	1	12,826	12,369	394	4,922	340	6,263
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	5	21,624	13,539	181	20,286	17,085	3,196	10,895	63	20,136
Housing and community development	—	—	—	—	—	—	—	—	—	—
Sewerage	12	179,892	138,295	—	164,345	87,829	43,397	42,764	590,442	282,717
Solid waste management	9	101,255	89,106	—	103,792	69,456	18,649	20,073	262,111	78,849
Utilities	12	281,539	44,531	9,015	282,115	101,259	85,763	32,341	106,566	132,209
Water supply	8	14,059	11,819	76	18,348	8,872	8,376	3,199	16,101	6,269
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	4	267,480	32,712	8,939	263,767	92,387	77,387	29,142	90,465	125,940
All other	32	154,606	14,470	—	165,871	129,546	11,010	70,349	361,423	99,027
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	10	102,157	55,287	—	54,744	28,158	8,071	14,228	221,142	337,862
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	7	17,014	7,715	—	17,925	10,588	5,894	5,090	30,534	10,812
WASHINGTON										
All districts	1,173	7,350,426	5,125,971	615,144	7,986,778	5,434,088	1,797,699	1,599,673	14,837,248	6,045,461
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	23	163,221	487	140,911	153,086	138,305	11,450	83,737	48,411	64,081
Social services and income maintenance:										
Hospitals	49	1,266,774	1,088,299	46,509	1,247,846	1,103,398	119,469	516,043	489,019	437,433
Health	25	25,387	8,089	5,616	24,779	23,986	720	13,886	220	24,544
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	3	34,204	23,681	2,327	23,150	19,583	1,056	7,472	37,882	16,811
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	32	187,103	137,207	27,620	235,986	97,208	122,411	41,519	263,307	176,373
Public safety—fire protection	387	328,132	23,579	257,381	310,869	250,722	40,488	149,681	99,670	196,089
Environment and housing:										
Natural resources	170	81,013	45,989	3,583	76,103	61,538	8,439	26,723	82,832	83,676
Drainage	60	1,068	44	718	934	765	125	159	350	1,174
Flood control	33	3,449	108	1,671	2,798	1,568	1,189	398	476	4,535
Irrigation, water conservation	76	76,353	45,760	1,162	72,265	59,148	7,092	26,166	81,796	77,673
Reclamation	1	143	77	32	106	57	33	—	210	294
Soil conservation	—	—	—	—	—	—	—	—	—	—
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	55	50,227	14,918	18,967	43,526	34,003	5,435	20,001	76,327	48,860
Housing and community development	41	514,753	139,473	—	567,378	395,235	138,231	72,941	736,536	285,941
Sewerage	34	70,543	47,836	69	64,942	26,335	21,146	7,994	131,839	75,964
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	167	3,347,923	2,490,315	44,160	3,600,036	2,379,461	747,905	460,681	9,535,872	2,992,004
Water supply	129	140,538	107,519	3,163	139,670	76,006	50,743	27,389	237,656	156,431
Electric power	24	2,614,433	2,325,653	494	2,825,740	2,017,167	366,717	277,594	8,939,936	1,690,502
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	14	592,952	57,143	40,503	634,626	286,288	330,445	155,698	358,280	1,145,071
All other	115	28,562	10,642	9,169	22,202	12,300	8,402	5,118	20,473	38,679
Cemeteries	100	4,607	1,907	2,103	4,005	3,717	280	1,838	29	10,247
Multiple-function districts										
Sewerage and water supply	28	134,377	83,963	786	124,187	67,323	36,412	15,195	153,418	228,070
Fire protection and water supply	1	—	—	—	—	—	—	—	—	—
Natural resources and water supply	4	6,432	4,805	3	5,229	2,409	2,015	1,089	13,272	8,103
All other	39	1,111,775	1,006,688	58,043	1,487,459	822,282	534,120	177,593	3,148,170	1,368,833

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
WEST VIRGINIA										
All districts	342	293,769	151,427	3,712	302,413	189,493	80,519	60,757	500,145	120,042
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	5	8,347	57	75	8,046	7,497	549	4,104	—	4,999
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	12	19,834	8,107	326	22,772	7,726	14,392	3,474	12,806	4,748
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	15	3,142	454	—	2,540	2,013	507	843	—	1,905
Drainage	—	—	—	—	—	—	—	—	—	—
Flood control	1	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	14	3,142	454	—	2,540	2,013	507	843	—	1,905
Other natural resources	—	—	—	—	—	—	—	—	—	—
Parks and recreation	2	2,267	608	1,383	2,345	1,948	397	904	—	—
Housing and community development	39	82,492	12,803	—	74,726	62,740	9,471	14,268	4,505	25,273
Sewerage	52	33,721	30,667	12	38,980	17,356	10,229	5,791	189,408	22,150
Solid waste management	48	23,618	20,684	221	20,260	12,356	5,417	3,174	9,060	16,390
Utilities	122	79,790	46,756	1,680	90,277	53,264	28,862	20,623	158,735	33,407
Water supply	112	55,902	43,043	23	67,889	31,330	28,408	9,340	158,735	20,269
Electric power	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	10	23,888	3,713	1,657	22,388	21,934	454	11,283	—	13,138
All other	1	1,016	35	—	1,616	290	1,256	109	1,719	147
Cemeteries	—	—	—	—	—	—	—	—	—	—
Multiple-function districts										
Sewerage and water supply	43	39,309	31,151	15	40,629	24,166	9,380	7,428	123,912	11,006
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	3	233	105	—	222	137	59	39	—	17
WISCONSIN										
All districts	684	606,632	308,891	103,099	684,607	411,241	188,766	66,281	1,381,752	645,674
Single function districts										
Education services:										
Education (school building districts) ..	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways	—	—	—	—	—	—	—	—	—	—
Air transportation	—	—	—	—	—	—	—	—	—	—
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	—	—	—	—	—	—	—	—	—	—
Environment and housing:										
Natural resources	191	10,921	624	5,766	8,941	6,061	2,570	1,170	5,116	8,407
Drainage	38	568	48	—	499	290	205	31	—	704
Flood control	—	—	—	—	—	—	—	—	—	—
Irrigation, water conservation	—	—	—	—	—	—	—	—	—	—
Reclamation	4	1,788	—	1,746	1,623	1,584	27	—	190	244
Soil conservation	3	183	—	82	237	107	130	50	—	104
Other natural resources	146	8,382	576	3,938	6,582	4,080	2,208	1,089	4,926	7,355
Parks and recreation	6	766	81	633	718	542	99	206	1,212	456
Housing and community development	164	131,978	37,010	2,728	119,096	98,447	9,426	20,284	171,329	78,004
Sewerage	307	256,464	86,788	79,871	353,307	129,053	175,564	35,707	803,232	420,617
Solid waste management	—	—	—	—	—	—	—	—	—	—
Utilities	6	181,201	175,297	11	171,006	157,168	978	3,954	187,010	99,129
Water supply	3	6	—	—	1	1	—	—	—	5
Electric power	3	181,195	175,297	11	171,005	157,167	978	3,954	187,010	99,124
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	3	182	—	—	362	8	129	3	5,000	192
Cemeteries	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 12. Revenue, Expenditure, Debt, and Cash and Assets of Special District Governments by Type of District and State: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Number of special districts	Revenue			Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year
		Total ¹	Current charges and utility revenue	Taxes	Total ¹	Current operation	Capital outlay	Exhibit: Salaries and wages		
		1	2	3	4	5	6	7		
WISCONSIN—Con.										
Multiple-function districts										
Sewerage and water supply	—	—	—	—	—	—	—	—	—	—
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	—	—	—	—	—	—	—	—	—	—
All other	7	25,120	9,091	14,090	31,177	19,962	—	4,957	208,853	38,869
WYOMING										
All districts	546	414,060	287,420	49,686	354,473	266,261	72,325	116,595	249,995	259,793
Single function districts										
Education services:										
Education (school building districts)	—	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Hospitals	13	258,332	232,074	14,947	212,501	184,911	25,843	88,616	42,713	95,547
Health	11	13,592	8,561	4,341	12,127	11,584	412	6,264	2,710	5,116
Transportation:										
Highways	13	718	56	217	715	545	165	98	72	950
Air transportation	10	19,842	6,489	268	19,986	6,305	13,341	2,250	5,181	4,475
Parking facilities	—	—	—	—	—	—	—	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—
Public safety—fire protection	64	17,859	318	9,912	15,838	7,520	6,594	2,430	602	12,080
Environment and housing:										
Natural resources	134	21,127	2,584	7,137	19,615	13,258	3,997	5,919	37,991	23,308
Drainage	13	99	—	38	100	53	47	15	—	199
Flood control	2	5	—	—	3	2	1	—	—	37
Irrigation, water conservation	61	14,439	1,821	3,880	13,768	8,326	3,380	4,309	35,118	18,385
Reclamation	—	—	—	—	—	—	—	—	—	—
Soil conservation	34	5,743	621	2,977	4,886	4,194	559	1,477	2,860	3,452
Other natural resources	24	841	142	242	858	683	10	117	13	1,235
Parks and recreation	16	2,504	484	1,687	2,047	2,008	39	599	—	1,169
Housing and community development	—	—	—	—	—	—	—	—	—	—
Sewerage	13	4,557	1,401	211	4,036	1,277	2,740	348	31	4,017
Solid waste management	16	6,768	1,441	4,489	6,494	4,868	1,624	1,921	381	5,252
Utilities										
Water supply	49	14,262	7,035	199	13,934	4,373	6,494	934	60,933	27,886
Electric power	1	7,128	6,630	—	7,075	5,919	128	263	16,609	9,732
Gas supply	—	—	—	—	—	—	—	—	—	—
Transit system	—	—	—	—	—	—	—	—	—	—
All other	118	18,387	4,032	4,695	14,770	12,113	1,427	3,556	4,086	35,491
Cemeteries	41	3,621	119	2,086	2,899	2,088	811	992	—	4,283
Multiple-function districts										
Sewerage and water supply	41	17,422	11,591	864	15,964	7,563	6,572	2,334	33,948	17,396
Fire protection and water supply	—	—	—	—	—	—	—	—	—	—
Natural resources and water supply	1	12	12	—	8	8	—	—	—	18
All other	46	11,550	4,712	719	9,363	4,009	2,949	1,063	44,738	17,356

¹Includes amounts not shown separately.

Table 13. Finances for Individual Large Special District Governments: 2001-02

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	Other revenue
			Total	Federal		
1	2	3	4	5	6	
ALABAMA						
Baldwin County - Baldwin County Eastern Shore Healthcare Authority	59,952	56,860	—	—	—	3,092
Calhoun County - Northeast Alabama Regional Medical Center ...	130,542	122,564	4,610	—	—	3,368
Colbert County - Northwest Alabama Health Care Authority	59,411	56,179	1,530	—	300	1,402
Covington County - Southeast Alabama Natural Gas District	58,071	56,449	—	—	—	1,622
Houston County - Houston County Healthcare Authority	185,496	149,995	28,570	—	882	6,049
Jefferson County:						
Birmingham Airport Authority	36,554	23,027	12,845	12,845	—	682
Birmingham Housing Authority	50,221	3,730	45,488	45,488	—	1,003
Birmingham Jefferson Civic Center Authority	55,566	38,337	16,955	—	—	274
Lauderdale County - Florence-Lauderdale County Healthcare Authority	182,444	147,866	27,127	—	—	7,451
Madison County - Huntsville-Madison County Airport Authority	48,442	20,852	13,489	13,489	—	14,101
Marshall County - Marshall County Healthcare Authority	96,065	90,853	—	—	1,925	3,287
Montgomery County - Alabama Municipal Electric Authority	117,629	115,113	—	—	—	2,516
Tuscaloosa County - DCH Healthcare Authority	294,286	240,146	45,742	—	3,320	5,078
ALASKA						
Bethel Borough - AVCP Regional Native Housing Authority	18,244	1,820	16,043	15,331	—	381
ARIZONA						
Maricopa County:						
Central Arizona Water Conservation District	185,179	118,306	19,880	—	24,152	22,841
Regional Public Transportation Authority	55,338	320	54,788	20,676	—	230
Salt River Project Agricultural Improvement and Power District ..	2,271,418	2,214,378	—	—	—	57,040
Pinal County - Central Arizona Irrigation and Drainage District	10,800	8,592	—	—	1,757	451
Yuma County - Yuma County Hospital District 1	5,013	5,013	—	—	—	—
ARKANSAS						
Washington County - Northwest Arkansas Regional Airport Authority	16,223	6,217	9,064	8,814	—	942
CALIFORNIA						
Alameda County:						
Alameda Contra Costa Transit District	254,315	59,849	155,400	39,091	47,206	-8,140
Alameda County Housing Authority	63,286	1,275	61,319	61,305	—	692
Alameda County Schools Insurance Group	62,475	62,134	—	—	—	341
Alameda County Water District	55,430	45,998	2,223	—	2,872	4,337
Bay Area Toll Authority (BATA)	189,364	142,337	—	—	—	47,027
Dublin San Ramon Service District	53,103	48,391	—	—	—	4,712
East Bay Municipal Utility District	311,240	275,009	353	—	21,070	14,808
East Bay Regional Park District	92,426	9,648	4,673	103	70,818	7,287
Livermore-Arnador Valley Water Management Agency	15,122	9,708	—	—	—	5,414
Oakland-Alameda County Coliseum Authority	42,130	17,883	23,000	—	—	1,247
San Francisco Bay Area Rapid Transit District	691,736	236,618	235,825	120,271	191,136	28,157
Washington Township Health Care District	243,012	188,299	50,573	—	—	4,140
Contra Costa County:						
Central Contra Costa Sanitary District	60,721	46,697	4,070	—	7,422	2,532
Contra Costa Water District	124,068	89,207	24	—	2,358	32,479
El Dorado County:						
El Dorado Irrigation District	63,160	49,452	2,180	2,081	3,225	8,303
South Tahoe Public Utility District	58,184	52,175	257	—	4,073	1,679
Fresno County:						
Fresno City and County Housing Authority	67,324	8,202	58,282	56,238	—	840
Kings River Water Conservation District	12,785	11,589	13	—	539	644
Westlands Water District	80,704	69,662	308	29	6,645	4,089
Imperial County:						
Imperial Irrigation District	345,742	338,104	—	—	—	7,638
Pioneers Memorial Healthcare District	62,083	40,637	18,624	—	2,640	182
Kern County:						
Golden Empire Schools Financing Authority	15,015	4,788	7,252	—	—	2,975
Kern County Water Agency	74,028	42,971	543	—	16,494	14,020
Self Insured Schools of California Health and Welfare Benefits Program	329,046	327,321	—	—	—	1,725
Los Angeles County:						
Antelope Valley Hospital District	179,406	78,577	98,274	—	—	2,555
California State University Risk Management Authority	73,099	49,049	21,514	—	—	2,536
Castaic Lake Water Agency	70,702	35,441	447	—	29,200	5,614
Central Basin Municipal Water District	52,099	51,206	—	—	—	893
Foothill Transit Zone	60,364	16,110	42,973	11,593	—	1,281
Las Virgenes Municipal Water District	28,732	25,519	7	—	1,441	1,765
Los Angeles City Housing Authority	386,018	25,873	349,243	349,243	—	10,902
Los Angeles Convention and Exhibition Center Authority	65,953	17,603	—	—	—	48,350
Los Angeles County Metro Transit Authority	2,775,866	268,386	1,045,646	605,269	1,382,000	79,834
Los Angeles County Sanitation District	505,283	375,830	394	—	30,329	98,730
Metropolitan Water District of Southern California	1,122,117	954,823	4,896	—	100,628	61,770
Palmdale Civic Authority	4,902	1,337	—	—	—	3,565
Pomona Public Finance Authority	10,527	4,624	—	—	—	5,903
South Coast Air Quality Management District	224,183	78,624	53,292	6,531	66,872	25,395
Southeast Resource Recovery Facilities Authority	13,364	4,288	8,347	—	—	729

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Total	Long-term	
		Interest on debt	Other ¹	Total	Construction			Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
ALABAMA									
Baldwin County - Baldwin County Eastern Shore Healthcare Authority	65,928	3,061	60,971	1,896	1,057	30,568	46,666	45,365	—
Calhoun County - Northeast Alabama Regional Medical Center ...	141,434	1,930	113,061	26,443	16,050	42,849	45,765	45,765	—
Colbert County - Northwest Alabama Health Care Authority	64,712	2,122	55,078	7,512	2,091	21,067	29,168	27,505	1,663
Covington County - Southeast Alabama Natural Gas District	69,994	1,674	53,332	14,988	—	4,200	51,905	51,905	—
Houston County - Houston County Healthcare Authority	186,447	4,424	169,336	12,687	5,185	65,624	114,825	113,417	—
Jefferson County:									
Birmingham Airport Authority	38,126	5,401	18,010	14,715	14,026	4,564	98,178	95,635	—
Birmingham Housing Authority	47,672	986	46,686	—	—	21,009	23,208	23,208	—
Birmingham Jefferson Civic Center Authority	52,700	7,864	41,429	3,407	—	8,625	109,044	108,679	—
Lauderdale County - Florence-Lauderdale County Healthcare Authority	185,479	10,769	160,824	13,886	6,731	94,721	188,570	188,570	—
Madison County - Huntsville-Madison County Airport Authority	46,369	16,265	11,683	18,421	17,191	3,804	262,842	262,842	—
Marshall County - Marshall County Healthcare Authority	89,580	3,065	80,014	6,501	986	30,415	53,428	51,418	—
Montgomery County - Alabama Municipal Electric Authority	105,338	4,296	100,993	49	—	843	44,375	44,375	—
Tuscaloosa County - DCH Healthcare Authority	294,330	5,994	259,957	28,379	18,550	153,001	126,448	122,517	—
ALASKA									
Bethel Borough - AVCP Regional Native Housing Authority	22,806	4,099	5,985	12,722	12,722	3,112	74,104	74,104	—
ARIZONA									
Maricopa County:									
Central Arizona Water Conservation District	175,501	48,553	113,650	13,298	9,914	26,450	1,697,259	171,246	1,526,013
Regional Public Transportation Authority	60,089	175	54,511	5,403	—	2,862	2,667	2,667	—
Salt River Project Agricultural Improvement and Power District ..	2,701,888	162,997	1,570,794	968,097	968,097	318,497	2,623,270	2,623,270	—
Pinal County - Central Arizona Irrigation and Drainage District	13,798	4,548	8,958	292	—	864	75,045	—	75,045
Yuma County - Yuma County Hospital District 1	3,919	3,908	11	—	—	—	77,050	77,050	—
ARKANSAS									
Washington County - Northwest Arkansas Regional Airport Authority	10,320	5,993	2,413	1,914	1,711	776	79,500	79,500	—
CALIFORNIA									
Alameda County:									
Alameda Contra Costa Transit District	249,478	1,503	247,975	—	—	105,621	23,195	23,195	—
Alameda County Housing Authority	55,253	534	43,760	10,959	10,959	3,002	8,832	8,832	—
Alameda County Schools Insurance Group	63,809	—	63,809	—	—	271	—	—	—
Alameda County Water District	67,949	2,073	35,212	30,664	30,664	15,825	38,738	38,738	—
Bay Area Toll Authority (BATA)	350,832	17,161	333,671	—	—	—	401,329	401,329	—
Dublin San Ramon Service District	63,587	4,562	26,358	32,667	32,667	8,561	75,495	75,495	—
East Bay Municipal Utility District	538,755	80,591	189,701	268,463	265,689	188,488	1,814,458	1,764,928	49,530
East Bay Regional Park District	92,716	8,780	62,996	20,940	20,940	33,694	170,245	13,405	156,840
Livermore-Arnador Valley Water Management Agency	12,792	9,012	3,780	—	—	619	142,385	142,385	—
Oakland-Alameda County Coliseum Authority	34,588	12,024	22,564	—	—	—	328,795	328,795	—
San Francisco Bay Area Rapid Transit District	923,275	36,044	389,956	497,275	315,592	193,156	762,501	762,501	—
Washington Township Health Care District	180,311	5,208	175,103	—	—	78,651	85,059	85,059	—
Contra Costa County:									
Central Contra Costa Sanitary District	69,574	1,203	36,868	31,503	31,503	18,538	41,379	41,379	—
Contra Costa Water District	142,753	28,799	53,877	60,077	60,077	24,048	492,261	492,261	—
El Dorado County:									
El Dorado Irrigation District	58,183	4,422	26,631	27,130	27,130	11,016	116,451	116,451	—
South Tahoe Public Utility District	34,856	778	25,955	8,123	8,123	6,198	12,478	12,478	—
Fresno County:									
Fresno City and County Housing Authority	64,276	802	61,824	1,650	1,004	8,353	16,745	—	15,981
Kings River Water Conservation District	11,462	2,827	8,535	100	79	2,640	59,921	59,921	—
Westlands Water District	72,569	1,947	70,622	—	—	4,783	106,883	106,883	—
Imperial County:									
Imperial Irrigation District	359,454	11,440	257,662	90,352	90,352	60,438	242,641	242,641	—
Pioneers Memorial Healthcare District	50,769	1,619	43,150	6,000	6,000	14,987	26,192	1,912	24,280
Kern County:									
Golden Empire Schools Financing Authority	5,644	4,554	709	381	381	—	96,500	96,500	—
Kern County Water Agency	62,072	543	61,359	170	170	4,235	7,893	3,578	4,315
Self Insured Schools of California Health and Welfare Benefits Program	343,049	—	343,049	—	—	800	—	—	—
Los Angeles County:									
Antelope Valley Hospital District	165,240	4,382	160,858	—	—	82,038	80,427	5,008	75,419
California State University Risk Management Authority	73,099	—	73,099	—	—	—	—	—	—
Castaic Lake Water Agency	46,299	15,467	30,832	—	—	4,341	272,141	272,141	—
Central Basin Municipal Water District	49,873	2,227	47,646	—	—	1,045	43,285	43,285	—
Foothill Transit Zone	43,237	460	42,777	—	—	—	9,717	9,717	—
Las Virgenes Municipal Water District	30,066	3,277	26,789	—	—	7,271	52,855	51,430	1,425
Los Angeles City Housing Authority	386,618	2,182	351,230	33,206	31,146	57,523	35,356	35,356	—
Los Angeles Convention and Exhibition Center Authority	56,102	30,245	25,103	754	754	39,760	571,985	571,985	—
Los Angeles County Metro Transit Authority	2,304,576	176,248	1,828,328	300,000	300,000	446,395	3,080,484	3,080,484	—
Los Angeles County Sanitation District	334,404	17,892	316,512	—	—	107,045	498,678	498,613	65
Metropolitan Water District of Southern California	980,134	117,698	673,867	188,569	188,569	138,666	3,512,772	3,009,697	503,075
Palmdale Civic Authority	6,723	3,283	—	3,440	—	—	61,352	61,352	—
Pomona Public Finance Authority	14,831	9,815	5,016	—	—	—	197,680	197,680	—
South Coast Air Quality Management District	172,891	6,730	163,505	2,656	2,656	51,257	152,880	152,880	—
Southeast Resource Recovery Facilities Authority	9,097	8,214	883	—	—	—	133,200	133,200	—

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	Other revenue
			Total	Federal		
1	2	3	4	5	6	
CALIFORNIA—Con.						
Los Angeles County—Con.						
Southern California Public Power Authority	401,793	321,401	—	—	—	80,392
Southern California Regional Rail Authority	215,738	51,388	160,208	46,487	—	4,142
West Basin Municipal Water District	107,869	104,137	—	—	—	3,732
Marin County - Marin Municipal Water District	55,384	46,610	209	91	4,493	4,072
Mendocino County - California State Association of Counties						
Excess Insurance Aut	113,105	105,291	—	—	—	7,814
Merced County - Merced Irrigation District	45,034	42,242	25	—	1,095	1,672
Monterey County - Salinas Valley Memorial Hospital District	235,317	206,500	24,895	—	2,299	1,623
Nevada County - Tahoe Forest Hospital District	52,506	46,311	3,294	—	2,506	395
Orange County:						
Anaheim Community Center Authority	6,932	6,525	—	—	—	407
Brea Public Financing Authority	3,500	2,990	—	—	—	510
Irvine Ranch Water District	165,975	60,117	66,384	—	13,580	25,894
Moulton-Niguel Water District	58,563	31,769	193	—	20,005	6,596
Orange County Fire Authority	160,717	43,043	6,576	906	105,393	5,705
Orange County Municipal Water District	122,784	120,637	—	—	—	2,147
Orange County Sanitation District	175,031	105,475	903	—	40,580	28,073
Orange County Transportation Authority	651,928	96,312	145,296	65,904	317,766	92,554
Orange County Water District	74,076	43,758	13,544	3,329	11,686	5,088
Santa Margarita Water District	77,853	44,699	66	—	26,013	7,075
Trabuco-Canyon Water District	13,297	5,675	12	—	6,722	888
Wateruse Finance Authority	12,222	8,574	—	—	—	3,648
Placer County - Placer County Water Agency	46,360	43,847	12	—	449	2,052
Riverside County:						
Coachella Valley Water District	119,482	95,229	263	—	16,801	7,189
Eastern Municipal Water District	150,177	118,676	378	—	15,450	15,673
Elsinore Valley Municipal Water District	64,601	53,582	637	—	3,857	6,525
Hemet Valley Health Care District	118,196	86,942	30,088	—	428	738
Moreno Valley Medical Center District	67,849	35,413	32,142	—	—	294
Rancho California Water District	72,799	41,773	124	—	16,800	14,102
Riverside County Employer/Employee Partnership for Benefits	72,052	70,285	—	—	—	1,767
Riverside County Housing Authority	51,231	2,472	45,450	43,522	—	3,309
Western Municipal Water District of Riverside	73,244	61,100	158	—	7,217	4,769
Sacramento County:						
California Transit Financing Authority	10,466	5,718	—	—	—	4,748
Central Valley Financing Authority	67,039	65,000	234	234	—	1,805
Northern California Power Agency	299,994	288,767	—	—	—	11,227
Northern California Transmission Agency	57,247	54,137	—	—	—	3,110
Sacramento Cogeneration Authority	97,193	95,121	—	—	—	2,072
Sacramento Municipal Utility District	1,587,661	1,544,264	—	—	—	43,397
Sacramento Power Authority	104,533	103,385	—	—	—	1,148
Sacramento Regional Transit District	161,514	34,322	124,906	45,437	—	2,286
San Bernardino County:						
California Statewide Automated Welfare System Consortium IV	76,263	—	76,235	75,616	—	28
Cucamonga County Water District	44,475	40,167	1	—	128	4,179
Inland Empire Health Plan	264,543	1,336	262,057	127,976	—	1,150
Inland Empire Utilities Agency	79,123	56,768	3,614	—	13,655	5,086
Mojave Water Agency	23,287	5,800	20	—	16,436	1,031
Omnitrans	70,939	13,284	56,630	14,946	—	1,025
Santa Ana Watershed Project Authority	20,201	10,538	4,590	—	—	5,073
Southern California Schools Employee Benefit Association	66,765	66,271	—	—	—	494
San Diego County:						
North San Diego County Transit Development Board	57,447	21,976	35,269	6,002	—	202
Oceanside Building Authority	5,781	3,401	1,236	—	—	1,144
Olivenhain Municipal Water District	36,348	26,554	23	—	1,446	8,325
Palomar Pomerado Hospital District	323,364	253,724	52,963	—	7,690	8,987
San Diego County Water Authority	380,040	355,584	105	—	7,471	16,880
San Diego Unified Port District	202,947	193,326	—	—	—	9,621
San Diego/Metropolitan Transit Development Board Authority	9,259	—	8,550	—	—	709
Tri City Hospital District	194,677	162,005	24,613	—	4,301	3,758
San Francisco County:						
Golden Gate Bridge Highway Transportation District	66,598	62,028	182	—	—	4,388
Peninsula Corridor Joint Powers Board	137,439	31,666	104,938	18,257	—	835
San Francisco Housing Authority	157,894	15,024	140,950	135,435	—	1,920
San Joaquin County - Stockton-East Water District	13,437	10,630	5	—	271	2,531
San Mateo County - San Mateo County Transit District	137,376	21,443	70,424	10,205	22,509	23,000
Santa Barbara County - Central Coast Computing Authority	15,574	13,467	—	—	—	2,107
Santa Clara County:						
Mid-Peninsula Regional Open Space District	22,664	1,032	2,591	—	17,367	1,674
San Jose-Santa Clara Clean Water Financing Authority	15,226	14,525	—	—	—	701
Santa Clara County Housing Authority	209,995	9,276	200,582	200,232	—	137
Santa Clara County-El Camina Hospital District Facilities Authority	4,487	—	—	—	—	4,487
Santa Clara Valley Transportation Authority	612,037	64,518	388,621	100,141	144,218	14,680
Santa Clara Valley Water District	269,328	138,774	13,700	156	61,780	55,074
Solano County:						
Intercommunity Hospital Financing Authority	2,807	2,504	—	—	—	303
Vallejo Sanitation and Flood Control District	24,066	17,842	11	—	519	5,694
Stanislaus County:						
Modesto Irrigation District	408,467	392,264	—	—	—	16,203
Modesto-Santa Clara-Redding Public Power Agency	106,696	99,274	—	—	—	7,422
Stanislaus Waste to Energy Authority	22,760	17,701	4,649	—	—	410
Turlock Irrigation District	321,270	316,238	19	—	787	4,226

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Long-term		
		Interest on debt	Other ¹	Total	Construction		Total	Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
CALIFORNIA—Con.									
Los Angeles County—Con.									
Southern California Public Power Authority	316,572	122,337	178,462	15,773	15,773	24,664	2,619,845	2,619,845	—
Southern California Regional Rail Authority	88,514	—	88,514	—	—	7,651	—	—	—
West Basin Municipal Water District	107,787	17,913	89,874	—	—	1,701	289,423	289,423	—
Marin County - Marin Municipal Water District	31,914	2,806	29,108	—	—	14,175	52,940	52,940	—
Mendocino County - California State Association of Counties Excess Insurance Aut	119,507	—	119,389	118	118	1,534	—	—	—
Merced County - Merced Irrigation District	43,752	3,527	40,225	—	—	7,835	89,455	89,455	—
Monterey County - Salinas Valley Memorial Hospital District	198,432	49	198,383	—	—	80,388	8,306	8,306	—
Nevada County - Tahoe Forest Hospital District	48,773	1,182	47,591	—	—	43,625	18,755	18,755	—
Orange County:									
Anaheim Community Center Authority	5,130	4,449	681	—	—	—	74,546	74,546	—
Brea Public Financing Authority	2,588	2,588	—	—	—	—	50,585	50,585	—
Irvine Ranch Water District	161,423	72,917	88,506	—	—	14,247	1,146,823	896,473	250,350
Moulton-Niguel Water District	42,454	6,135	36,319	—	—	5,585	152,672	82,052	70,620
Orange County Fire Authority	151,974	455	137,782	13,737	13,737	115,433	32,738	32,738	—
Orange County Municipal Water District	118,289	1,317	116,972	—	—	2,167	26,725	26,725	—
Orange County Sanitation District	187,485	27,457	76,171	83,857	83,857	36,388	365,630	365,630	—
Orange County Transportation Authority	415,957	37,884	345,512	32,561	32,561	90,235	610,530	189,441	421,089
Orange County Water District	54,944	11,639	43,305	—	—	11,940	248,628	248,628	—
Santa Margarita Water District	54,770	18,208	36,562	—	—	7,614	294,244	74,654	219,590
Trabuco-Canyon Water District	8,888	3,667	5,221	—	—	1,091	58,000	57,960	40
Wateruse Finance Authority	11,877	3,748	8,129	—	—	—	124,485	124,485	—
Placer County - Placer County Water Agency	47,082	6,647	24,160	16,275	16,275	8,077	106,161	105,181	980
Riverside County:									
Coachella Valley Water District	91,575	1,999	74,795	14,781	14,781	32,848	39,759	15,669	24,090
Eastern Municipal Water District	157,124	14,544	87,930	54,650	54,650	27,577	312,395	299,560	12,835
Elsinore Valley Municipal Water District	34,279	9,345	24,934	—	—	6,365	237,605	235,185	2,420
Hemet Valley Health Care District	92,123	2,435	89,688	—	—	64,366	39,443	—	39,443
Moreno Valley Medical Center District	38,390	2,215	36,175	—	—	—	35,874	—	35,874
Rancho California Water District	69,233	11,368	38,001	19,864	19,864	6,946	266,024	266,024	—
Riverside County Employer/Employee Partnership for Benefits	72,990	—	72,990	—	—	37,225	—	—	—
Riverside County Housing Authority	47,105	725	46,380	—	—	4,786	11,610	11,610	—
Western Municipal Water District of Riverside	55,901	1,209	54,692	—	—	4,248	12,435	12,435	—
Sacramento County:									
California Transit Financing Authority	10,111	9,659	452	—	—	—	158,270	158,270	—
Central Valley Financing Authority	53,825	6,001	47,824	—	—	8,000	88,775	88,775	—
Northern California Power Agency	264,463	53,068	201,454	9,941	9,941	15,552	1,218,004	1,218,004	—
Northern California Transmission Agency	47,659	27,660	19,999	—	—	4,690	370,724	370,724	—
Sacramento Cogeneration Authority	83,438	6,263	77,175	—	—	101	109,700	109,700	—
Sacramento Municipal Utility District	1,580,093	135,883	1,277,210	167,000	167,000	316,212	2,214,370	2,214,370	—
Sacramento Power Authority	95,060	8,755	86,305	—	—	1,064	143,400	143,400	—
Sacramento Regional Transit District	135,586	636	84,950	50,000	50,000	40,801	8,234	8,234	—
San Bernardino County:									
California Statewide Automated Welfare System Consortium IV	76,377	—	76,377	—	—	—	—	—	—
Cucamonga County Water District	49,672	7,292	33,410	8,970	8,970	17,039	141,112	141,112	—
Inland Empire Health Plan	266,912	—	255,909	11,003	11,003	—	—	—	—
Inland Empire Utilities Agency	67,963	7,038	60,925	—	—	12,926	111,445	111,445	—
Mojave Water Agency	16,859	5,456	11,403	—	—	1,556	99,807	53,567	46,240
Omnitrans	68,519	—	48,406	20,113	20,113	17,872	—	—	—
Santa Ana Watershed Project Authority	23,578	5,207	9,277	9,094	9,094	1,238	59,608	59,608	—
Southern California Schools Employee Benefit Association	68,824	—	68,824	—	—	—	—	—	—
San Diego County:									
North San Diego County Transit Development Board	54,064	—	54,064	—	—	20,793	—	—	—
Oceanside Building Authority	2,653	2,653	—	—	—	—	67,245	67,245	—
Olivenhain Municipal Water District	50,335	1,969	14,854	33,512	33,512	2,837	44,840	44,840	—
Palomar Pomerado Hospital District	259,683	6,408	253,275	—	—	101,317	101,065	101,065	—
San Diego County Water Authority	429,005	37,683	265,578	125,744	125,744	14,555	904,810	901,590	3,220
San Diego Unified Port District	195,378	4,754	135,224	55,400	55,400	40,908	67,340	67,340	—
San Diego/Metropolitan Transit Development Board Authority ..	2,822	2,822	—	—	—	—	50,565	50,565	—
Tri City Hospital District	175,960	5,497	170,463	—	—	68,715	87,702	87,702	—
San Francisco County:									
Golden Gate Bridge Highway Transportation District	36,145	—	36,145	—	—	20,769	—	—	—
Peninsula Corridor Joint Powers Board	69,178	7,543	61,635	—	—	2,532	32,345	32,345	—
San Francisco Housing Authority	182,578	710	139,384	42,484	42,181	29,211	15,500	—	15,500
San Joaquin County - Stockton-East Water District	12,898	5,448	7,450	—	—	4,696	86,647	86,647	—
San Mateo County - San Mateo County Transit District	112,775	19,356	93,419	—	—	26,540	403,630	403,630	—
Santa Barbara County - Central Coast Computing Authority	12,433	8,159	4,274	—	—	—	159,000	159,000	—
Santa Clara County:									
Mid-Peninsula Regional Open Space District	16,256	4,354	7,011	4,891	4,891	4,151	118,482	118,482	—
San Jose-Santa Clara Clean Water Financing Authority	5,450	5,114	336	—	—	—	104,960	104,960	—
Santa Clara County Housing Authority	210,878	964	209,914	—	—	10,159	7,853	—	7,853
Santa Clara County-El Camina Hospital District Facilities Authority	4,487	4,487	—	—	—	—	62,200	62,200	—
Santa Clara Valley Transportation Authority	690,014	14,717	380,615	294,682	294,682	130,990	348,146	348,146	—
Santa Clara Valley Water District	219,209	16,774	132,474	69,961	69,961	44,273	281,620	272,975	8,645
Solano County:									
Intercommunity Hospital Financing Authority	3,166	2,807	359	—	—	—	54,841	54,841	—
Vallejo Sanitation and Flood Control District	27,749	2,107	12,142	13,500	13,500	6,447	56,574	56,574	—
Stanislaus County:									
Modesto Irrigation District	400,329	22,531	377,798	—	—	—	449,201	445,496	3,705
Modesto-Santa Clara-Redding Public Power Agency	82,047	25,552	56,495	—	—	—	524,240	524,240	—
Stanislaus Waste to Energy Authority	17,720	3,123	14,597	—	—	—	56,255	56,255	—
Turlock Irrigation District	300,416	11,642	288,774	—	—	—	221,600	215,985	5,615

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	Other revenue
			Total	Federal		
1	2	3	4	5	6	
CALIFORNIA—Con.						
Tulare County:						
Kaweah Delta Health Care District	270,771	214,371	53,898	—	507	1,995
Sierra View Hospital District	118,581	64,484	51,532	—	594	1,971
Tulare Local Hospital District	60,222	42,885	15,721	—	819	797
Ventura County - Calleguas Municipal Water District	84,016	68,363	186	—	3,693	11,774
COLORADO						
Arapahoe County:						
E-470 Public Highway Authority	56,911	41,631	—	—	—	15,280
Goldsmith Metropolitan District	10,174	19	155	—	8,339	1,661
South Suburban Metropolitan Recreation and Park District	37,774	18,747	1,299	—	15,566	2,162
Denver County:						
Denver City and County Housing Authority	77,769	15,367	59,317	59,317	—	3,085
Denver Health and Hospital Authority	467,931	317,150	117,394	15,309	—	33,387
Denver Regional Transit District	328,576	50,641	30,204	30,204	224,648	23,083
Metropolitan Wastewater Reclamation District	86,429	76,394	—	—	—	10,035
Douglas County:						
Castle Pines North Metropolitan District	14,786	9,618	13	—	3,448	1,707
Centennial Water and Sanitation District	23,010	18,642	—	—	—	4,368
Jefferson County - Denver West Metro District	2,613	—	—	—	2,456	157
Larimer County:						
Northern Colorado Water Conservation District	29,913	14,686	3,370	1,383	8,084	3,773
Platte River Power Authority	163,888	151,314	—	—	—	12,574
Mesa County - Ute Water Conservation District	15,332	8,069	9	9	1,339	5,915
Pitkin County - Aspen Valley Hospital District	54,021	46,553	—	—	2,360	5,108
Pueblo County - Southeastern Colorado Water Conservation District	11,972	663	6,174	39	4,346	789
Broomfield County - Northwest Parkway Public Highway Authority	8,910	—	—	—	—	8,910
CONNECTICUT						
New Haven County:						
New Haven Housing Authority	72,127	5,384	64,910	64,910	—	1,833
South Central Connecticut Regional Water Authority	70,203	59,888	—	—	—	10,315
New London County:						
Connecticut Municipal Electric Energy Cooperative	114,865	112,061	—	—	90	2,714
Southeast Regional Resource Recovery Authority	13,996	13,871	—	—	—	125
DELAWARE						
New Castle County - Delaware River and Bay Authority	107,333	88,331	10,753	10,753	—	8,249
DISTRICT OF COLUMBIA						
Washington - Washington Metro Area Transit Authority	1,537,584	436,999	1,064,727	737,789	—	35,858
FLORIDA						
Bay County - Bay Medical Center	161,718	157,104	833	—	—	3,781
Brevard County:						
Canaveral Port Authority	30,704	29,267	168	—	—	1,269
North Brevard County Hospital District	137,900	81,768	46,621	41,069	—	9,511
Broward County:						
Broward County Educational Facilities Authority	4,264	—	—	—	—	4,264
North Broward Hospital District	687,476	503,180	16,896	6,625	141,966	25,434
North Springs Improvement District	23,083	8,336	—	—	3,097	11,650
South Broward Hospital District	683,020	628,228	6,663	1,397	32,236	15,893
Clay County - Crossings At Fleming Island Community Development District	13,782	4,286	—	—	—	9,496
Collier County - Collier County Housing Finance Authority	3,381	91	—	—	—	3,290
Duval County - Jacksonville Housing Authority	50,073	6,230	43,158	43,158	—	685
Escambia County:						
Escambia County Housing Finance Authority	22,995	680	—	—	—	22,315
Escambia County Utilities Authority	71,061	64,836	—	—	—	6,225
Hernando County - Southwest Florida Water Management District	179,456	—	52,022	—	110,402	17,032
Hillsborough County:						
Hillsborough Transit Authority	63,098	6,473	37,704	29,970	17,958	963
Tampa Sports Authority	32,092	5,589	17,895	—	6,567	2,041
Lee County - Lee Memorial Hospital District	666,600	437,561	197,929	171,777	10,173	20,937
Leon County:						
Florida Municipal Power Agency	371,023	354,534	—	—	—	16,489
Florida Ports Financing Commission	25,349	—	369	—	—	24,980
Manatee County - Manatee County Housing Finance Authority	8,529	219	—	—	—	8,310
Marion County - Marion County Hospital District	13,637	7,823	—	—	—	5,814
Miami Dade County - Beacon Tradeport Community Development District	2,121	120	—	—	—	2,001
Monroe County - Key West City Utility Board	73,122	69,988	193	—	—	2,941

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Long-term		
		Interest on debt	Other ¹	Total	Construction		Total	Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
CALIFORNIA—Con.									
Tulare County:									
Kaweah Delta Health Care District	227,540	3,441	224,099	—	—	95,653	59,130	59,130	—
Sierra View Hospital District	59,593	2,468	57,125	—	—	22,730	39,970	39,970	—
Tulare Local Hospital District	44,189	982	43,207	—	—	15,645	17,539	5,669	11,870
Ventura County - Calleguas Municipal Water District	91,076	3,357	64,332	23,387	23,387	3,888	58,230	58,230	—
COLORADO									
Arapahoe County:									
E-470 Public Highway Authority	236,609	73,868	14,909	147,832	132,412	2,365	1,231,030	1,229,636	—
Goldsmith Metropolitan District	6,814	4,725	2,089	—	—	446	79,569	—	36,034
South Suburban Metropolitan Recreation and Park District	43,968	3,455	20,950	19,563	4,110	11,104	67,274	9,479	57,776
Denver County:									
Denver City and County Housing Authority	72,256	895	58,995	12,366	11,319	11,647	18,623	16,145	2,478
Denver Health and Hospital Authority	442,841	2,200	426,200	14,441	—	167,384	123,404	123,404	—
Denver Regional Transit District	457,677	15,982	115,205	326,490	168,840	126,936	353,090	353,090	—
Metropolitan Wastewater Reclamation District	64,156	8,322	31,499	24,335	22,597	21,506	159,104	159,104	—
Douglas County:									
Castle Pines North Metropolitan District	9,092	3,547	3,217	2,328	2,238	206	52,191	191	52,000
Centennial Water and Sanitation District	19,300	3,818	15,385	97	—	2,170	68,824	37,853	30,971
Jefferson County - Denver West Metro District	10,765	1,449	626	8,690	8,690	—	52,410	—	52,410
Larimer County:									
Northern Colorado Water Conservation District	27,144	4,499	19,024	3,621	3,541	6,117	107,796	107,796	—
Platte River Power Authority	168,471	17,527	83,831	67,113	63,972	11,948	323,056	323,056	—
Mesa County - Ute Water Conservation District	21,938	2,845	4,422	14,671	13,702	2,636	56,934	—	56,934
Pitkin County - Aspen Valley Hospital District	40,681	507	38,639	1,535	1,123	16,027	16,610	—	14,360
Pueblo County - Southeastern Colorado Water Conservation District	7,426	6,462	936	28	—	275	104,567	104,567	—
Broomfield County - Northwest Parkway Public Highway Authority	589,921	—	454,199	135,722	27,385	414	418,106	418,106	—
CONNECTICUT									
New Haven County:									
New Haven Housing Authority	41,989	—	41,989	—	—	5,225	—	—	—
South Central Connecticut Regional Water Authority	67,340	16,468	29,161	21,711	17,876	14,860	293,849	293,849	—
New London County:									
Connecticut Municipal Electric Energy Cooperative	103,730	6,072	97,168	490	—	1,156	119,190	119,190	—
Southeast Regional Resource Recovery Authority	13,996	2,272	11,724	—	—	5,083	75,730	—	75,730
DELAWARE									
New Castle County - Delaware River and Bay Authority	135,497	13,863	53,961	67,673	67,673	26,408	274,070	—	274,070
DISTRICT OF COLUMBIA									
Washington - Washington Metro Area Transit Authority	1,374,963	12,411	847,277	515,275	335,232	437,380	231,388	231,388	—
FLORIDA									
Bay County - Bay Medical Center	139,240	4,760	87,600	46,880	13,024	68,800	76,140	76,140	—
Brevard County:									
Canaveral Port Authority	33,151	3,832	15,901	13,418	8,050	4,325	64,170	64,170	—
North Brevard County Hospital District	110,725	371	76,642	33,712	30,649	29,722	60,000	60,000	—
Broward County:									
Broward County Educational Facilities Authority	4,264	4,264	—	—	—	—	56,987	56,987	—
North Broward Hospital District	735,258	16,920	629,630	88,708	75,318	288,660	279,142	279,142	—
North Springs Improvement District	8,885	4,484	4,372	29	—	1,324	65,270	65,252	18
South Broward Hospital District	646,399	12,735	573,889	59,775	28,029	290,033	325,795	325,795	—
Clay County - Crossings At Fleming Island Community Development District	26,861	6,773	4,602	15,486	15,486	1,840	100,895	100,895	—
Collier County - Collier County Housing Finance Authority	5,589	5,583	6	—	—	—	105,255	105,255	—
Duval County - Jacksonville Housing Authority	45,826	387	45,439	—	—	7,999	6,315	6,315	—
Escambia County:									
Escambia County Housing Finance Authority	22,772	22,315	444	13	—	241	403,590	403,590	—
Escambia County Utilities Authority	79,967	10,048	44,139	25,780	21,390	22,653	142,605	142,605	—
Hernando County - Southwest Florida Water Management District	154,511	—	108,125	46,386	—	37,881	—	—	—
Hillsborough County:									
Hillsborough Transit Authority	65,409	200	31,965	33,244	1,572	14,765	8,871	—	—
Tampa Sports Authority	29,969	14,386	15,491	92	—	2,300	256,455	—	256,455
Lee County - Lee Memorial Hospital District	477,720	13,384	425,447	38,889	24,897	191,883	369,753	369,753	—
Leon County:									
Florida Municipal Power Agency	367,180	47,273	294,614	25,293	21,125	2,953	978,062	895,241	—
Florida Ports Financing Commission	25,122	24,511	611	—	—	—	351,565	351,565	—
Manatee County - Manatee County Housing Finance Authority ...	8,360	8,203	157	—	—	—	127,662	127,662	—
Marion County - Marion County Hospital District	5,814	5,814	—	—	—	—	117,380	117,380	—
Miami Dade County - Beacon Tradeport Community Development District	18,839	4,829	121	13,889	13,889	—	79,840	—	79,840
Monroe County - Key West City Utility Board	61,269	5,789	53,636	1,844	1,844	—	88,556	87,536	1,020

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	Other revenue
			Total	Federal		
1	2	3	4	5	6	
FLORIDA—Con.						
Orange County:						
Central Florida Regional Transportation Authority	64,489	13,675	35,935	8,595	—	14,879
Greater Orlando Aviation Authority	386,213	289,192	65,557	48,019	—	31,464
Orange County Housing Finance Authority	49,910	5,883	—	—	—	44,027
Orlando Utilities Commission	565,008	525,089	—	—	—	39,919
Reedy Creek Improvement District	214,867	149,020	3,139	164	51,741	10,967
West Orange Health Care District	92,605	83,535	—	—	5,300	3,770
Palm Beach County:						
City Place Community Development District	1,463	—	—	—	—	1,463
Palm Beach County Health Care District	111,524	14,072	17,706	—	71,467	8,279
Palm Beach County Housing Finance Authority	24,688	463	—	—	—	24,225
Port of Palm Beach District	19,751	10,674	7,791	—	—	1,286
Seacoast Utility Authority	30,268	19,855	—	—	—	10,413
South Florida Water Management District	417,502	—	120,486	62,917	265,255	31,761
Pinellas County:						
Pinellas County Housing Finance Authority	25,441	2,468	—	—	—	22,973
Tampa Bay Water	130,327	84,270	25,110	1,422	—	20,947
Polk County - Polk Housing Finance Authority	6,746	—	—	—	—	6,746
Putnam County - St Johns River Water Management Authority	155,083	2,500	74,233	7,173	69,077	9,273
St Lucie County - St Lucie West Services District	14,351	4,121	—	—	2,469	7,761
Sarasota County - Sarasota County Public Hospital District	417,567	384,424	—	—	8,472	24,671
Volusia County - Halifax Hospital Medical Center	317,255	288,104	611	—	21,675	6,865
GEORGIA						
Baldwin County - Baldwin County Hospital Authority	57,932	57,298	328	—	240	66
Bibb County - Macon Water Authority	30,064	28,301	964	33	—	799
Catoosa County - Walker Dade Catoosa County Hospital Authority	100,654	99,351	—	—	—	1,303
Chatham County:						
Savannah Economic Development Authority	11,182	1,796	—	—	—	9,386
Savannah Hospital Authority	1,973	—	—	—	—	1,973
South Georgia Hospital Authority	2,875	141	—	—	—	2,734
Cherokee County - Cherokee County Water and Sewer Authority	45,528	31,991	—	—	—	13,537
Clarke County:						
Clarke County Hospital Authority	213,058	209,804	600	—	—	2,654
Upper Oconee Basin Water Authority	2,642	—	2,154	—	—	488
Clayton County:						
Clayton County Hospital Authority	5,538	2,713	—	—	—	2,825
Clayton County Water Authority	54,750	50,840	—	—	—	3,910
Cobb County:						
Cobb-Marietta Coliseum and Exhibit Hall Authority	21,311	7,363	11,227	—	—	2,721
Municipal Gas Authority of Georgia	239,311	232,328	—	—	—	6,983
Dekalb County:						
De Kalb County Hospital Authority	3,250	—	—	—	—	3,250
Fulton-DeKalb Hospital Authority	554,938	313,779	240,504	289	—	655
Dougherty County - Albany Dougherty County Hospital Authority ..	31,759	—	31,759	—	—	—
Douglas County - Douglasville-Douglas County Water and Sewer Authority	34,009	22,245	—	—	—	11,764
Floyd County - Floyd County Hospital Authority	188,500	158,928	26,229	—	—	3,343
Fulton County:						
Atlanta City Housing Authority	191,600	19,000	167,386	167,361	—	5,214
Fulton County Hospital Authority	6,004	—	—	—	—	6,004
Metro Atlanta Rapid Transit Authority	512,132	112,206	380,079	95,652	—	19,847
Municipal Electric Authority of Georgia	644,741	580,929	—	—	—	63,812
Glynn County - Southeast Georgia Regional Medical Center Authority	136,916	132,233	—	—	—	4,683
Gwinnett County:						
Gwinnett County Hospital Authority	6,809	—	—	—	—	6,809
Gwinnett County Housing Authority	7,771	132	—	—	—	7,639
Hall County - Hall County-Gainesville City Hospital Authority	245,538	232,363	5,549	—	—	7,626
Henry County:						
Henry County Hospital Authority	7,183	—	—	—	—	7,183
Henry County Water and Sewer Authority	48,739	18,927	—	—	7,407	22,405
Houston County - Houston County Hospital Authority	101,763	99,701	—	—	—	2,062
Lowndes County - Valdosta-Lowndes County Hospital Authority ..	166,848	162,306	643	—	—	3,899
Newton County - Newton County Hospital Authority	51,928	49,010	2,282	—	—	636
Sumter County - Americus-Sumter County Hospital Authority	53,838	50,071	1,420	95	—	2,347
Tift County - Tift County Hospital Authority	89,680	88,034	—	—	—	1,646
IDAHO						
Ada County - Ada County Highway District	57,098	1,715	25,318	—	17,235	12,830
Kootenai County - Kootenai Hospital District	209,555	202,413	818	818	—	6,324

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding		
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Long-term	
		Interest on debt	Other ¹	Total	Construction		Total	Non- guaranteed
7	8	9	10	11	12	13	14	15
FLORIDA—Con.								
Orange County:								
Central Florida Regional Transportation Authority	64,488	—	64,488	—	—	27,009	—	—
Greater Orlando Aviation Authority	390,621	75,134	164,144	151,343	146,196	28,007	1,400,378	1,400,378
Orange County Housing Finance Authority	56,516	44,027	12,489	—	—	443	689,535	689,535
Orlando Utilities Commission	651,860	83,300	464,896	103,664	103,664	69,194	1,367,949	1,367,949
Reedy Creek Improvement District	221,587	44,643	153,320	23,624	16,880	18,363	641,175	—
West Orange Health Care District	87,847	2,471	73,238	12,138	8,111	37,812	78,415	78,415
Palm Beach County:								
City Place Community Development District	8,485	2,630	117	5,738	—	55	55,155	55,155
Palm Beach County Health Care District	127,963	—	127,730	233	—	16,411	—	—
Palm Beach County Housing Finance Authority	24,789	24,223	566	—	—	119	348,061	348,061
Port of Palm Beach District	31,392	2,272	5,625	23,495	23,495	1,866	53,223	53,223
Seacoast Utility Authority	26,211	4,635	7,599	13,977	11,694	3,508	93,525	93,525
South Florida Water Management District	391,558	3,862	251,586	136,110	31,711	87,001	72,075	72,075
Pinellas County:								
Pinellas County Housing Finance Authority	23,770	22,619	1,151	—	—	118	502,305	502,305
Tampa Bay Water	254,673	42,773	30,961	180,939	167,627	5,442	882,871	721,476
Polk County - Polk Housing Finance Authority	6,746	6,746	—	—	—	—	103,905	103,905
Putnam County - St Johns River Water Management Authority ...	18,361	3,829	14,532	—	—	7,255	71,950	—
St Lucie County - St Lucie West Services District	18,864	4,344	3,851	10,669	10,652	443	86,645	54,130
Sarasota County - Sarasota County Public Hospital District	374,580	20,988	316,485	37,107	12,868	168,285	342,972	341,802
Volusia County - Halifax Hospital Medical Center	320,225	7,121	307,663	5,441	—	102,483	132,390	117,390
GEORGIA								
Baldwin County - Baldwin County Hospital Authority	55,084	1,762	50,069	3,253	883	21,626	32,873	32,873
Bibb County - Macon Water Authority	41,371	4,537	18,706	18,128	17,433	6,373	85,809	85,809
Catoosa County - Walker Dade Catoosa County Hospital Authority	82,959	1,438	76,121	5,400	—	39,527	28,435	26,427
Chatham County:								
Savannah Economic Development Authority	9,386	9,386	—	—	—	—	134,091	134,091
Savannah Hospital Authority	6,973	6,973	—	—	—	—	139,460	139,460
South Georgia Hospital Authority	3,012	2,429	583	—	—	—	86,500	—
Cherokee County - Cherokee County Water and Sewer Authority .	75,035	7,152	9,886	57,997	55,554	3,877	137,200	137,200
Clarke County:								
Clarke County Hospital Authority	190,675	5,123	164,350	21,202	7,093	69,764	103,222	103,222
Upper Oconee Basin Water Authority	3,803	3,646	157	—	—	—	60,770	60,770
Clayton County:								
Clayton County Hospital Authority	2,713	2,713	—	—	—	—	75,245	75,245
Clayton County Water Authority	39,261	6,322	21,936	11,003	9,332	13,527	195,195	195,195
Cobb County:								
Cobb-Marietta Coliseum and Exhibit Hall Authority	31,846	4,778	9,635	17,433	17,203	2,644	90,730	90,730
Municipal Gas Authority of Georgia	188,080	22,729	165,351	—	—	2,538	516,893	516,893
Dekalb County:								
De Kalb County Hospital Authority	4,897	4,893	4	—	—	—	77,680	—
Fulton-DeKalb Hospital Authority	617,119	17,816	565,327	33,976	16,851	222,802	265,912	265,912
Dougherty County - Albany Dougherty County Hospital Authority ..	26,539	5,324	21,215	—	—	9,971	86,050	86,050
Douglas County - Douglasville-Douglas County Water and Sewer Authority	34,200	2,842	11,547	19,811	9,372	5,428	56,368	56,368
Floyd County - Floyd County Hospital Authority	153,416	1,850	143,741	7,825	—	62,676	67,940	67,940
Fulton County:								
Atlanta City Housing Authority	216,563	595	162,083	53,885	53,885	25,812	10,798	10,798
Fulton County Hospital Authority	6,114	6,004	110	—	—	—	103,090	103,090
Metro Atlanta Rapid Transit Authority	617,833	75,093	316,413	226,327	225,905	297,991	1,253,475	1,217,820
Municipal Electric Authority of Georgia	563,363	178,040	278,284	107,039	107,039	6,550	3,872,983	—
Glynn County - Southeast Georgia Regional Medical Center Authority	114,719	2,997	111,722	—	—	41,564	64,628	64,628
Gwinnett County:								
Gwinnett County Hospital Authority	4,988	4,988	—	—	—	—	168,105	168,105
Gwinnett County Housing Authority	7,695	7,602	93	—	—	—	108,300	108,300
Hall County - Hall County-Gainesville City Hospital Authority	228,477	9,035	206,504	12,938	9,824	87,071	192,308	640
Henry County:								
Henry County Hospital Authority	4,493	4,493	—	—	—	—	87,170	87,170
Henry County Water and Sewer Authority	52,443	9,137	13,428	29,878	27,290	5,336	189,537	189,537
Houston County - Houston County Hospital Authority	101,858	—	97,939	3,919	2,181	51,747	—	—
Lowndes County - Valdosta-Lowndes County Hospital Authority ..	160,314	2,065	145,284	12,965	1,720	60,761	41,032	37,474
Newton County - Newton County Hospital Authority	63,806	1,327	44,761	17,718	15,093	18,972	21,735	21,735
Sumter County - Americus-Sumter County Hospital Authority	52,648	1,124	48,863	2,661	484	18,816	21,987	18,284
Tift County - Tift County Hospital Authority	99,778	1,802	78,785	19,191	8,529	29,326	41,167	238
IDAHO								
Ada County - Ada County Highway District	57,186	160	20,805	36,221	24,683	12,276	4,365	4,365
Kootenai County - Kootenai Hospital District	117,856	501	108,824	8,531	—	49,565	5,985	5,985

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					Other revenue
	Total ¹	Charges (general and utility) ²	Intergovernmental revenue		Taxes	
			Total	Federal		
1	2	3	4	5	6	
ILLINOIS						
Cook County:						
Chicago Housing Authority	678,889	69,817	602,832	598,396	—	6,140
Chicago Park District	398,283	59,216	40,731	—	234,916	63,420
Chicago Public Building Commission	226,625	43,452	119,732	—	—	63,441
Chicago School Finance Authority	90,270	—	—	—	90,270	—
Chicago Transit Authority	1,292,896	419,038	797,849	341,381	—	76,009
Cook County Housing Authority	86,355	4,338	81,312	81,312	—	705
Metropolitan Water Reclamation of Greater Chicago	489,956	53,673	32,777	—	337,654	65,852
Regional Transportation Authority	336,586	—	208,649	—	98,028	29,909
Du Page County - DuPage Water Commission	97,598	58,500	—	—	33,062	6,036
Lake County - Central Lake County Joint Action Water Agency ...	17,767	13,656	—	—	3,064	1,047
McHenry County - McHenry County Conservation District	9,566	266	960	—	6,705	1,635
St Clair County - Metropolitan East Transit District	28,054	700	26,543	—	—	811
Sangamon County - Illinois Municipal Electric Agency	93,593	92,624	—	—	—	969
Winnebago County - Rock River Water Reclamation District	38,771	27,488	2,417	—	7,012	1,854
INDIANA						
Allen County:						
Ft Wayne City Hospital Authority	11,691	—	—	—	—	11,691
Northwest Allen School Building Corporation	6,056	—	6,056	—	—	—
Boone County - Lebanon Middle School Building Commission	1,535	—	1,278	—	—	257
Elkhart County:						
Concord Community Schools Building Corporation	235	—	15	—	—	220
Elkhart Community School Building Corporation	3,045	—	3,045	—	—	—
Floyd County - New Albany-Floyd County School Building Corporation	8,865	—	7,860	—	—	1,005
Hamilton County:						
Noblesville High School Building Corporation	6,100	—	6,100	—	—	—
Westfield High School 1995 Building Corporation	4,440	—	4,440	—	—	—
Hendricks County - Avon Community School Building Corporation	10,570	—	10,570	—	—	—
Lake County:						
Hammond Multi-School Building Commission	12,201	—	12,201	—	—	—
Merrillville Multi-School Building Corporation	9,911	—	9,334	—	—	577
Marion County:						
Franklin Township School Building Corporation	20,660	—	20,660	—	—	—
Indiana Municipal Power Agency	177,112	167,015	—	—	—	10,097
Perry Township Multi-School Building Corporation	41,163	—	41,163	—	—	—
Pike Township School Building Corporation	23,934	—	20,833	—	—	3,101
School Building Corporation of Warren Township	7,364	—	7,364	—	—	—
Warren Township Vision 2005 Building Corporation	2,935	—	—	—	—	2,935
Wayne Township Marion County School Building Corporation ..	6,666	—	6,466	—	—	200
Porter County - Valparaiso Multi-Schools Building Corporation	6,888	—	6,888	—	—	—
St Joseph County:						
Penn-Harris-Madison School Building Corporation	16,015	—	16,015	—	—	—
St. Joseph County Hospital Authority	4,742	—	—	—	—	4,742
KANSAS						
Johnson County - Johnson County Water District 1	65,971	57,173	—	—	—	8,798
Sedgwick County - Wichita Public Building Commission	3,631	—	—	—	—	3,631
KENTUCKY						
Jefferson County:						
Louisville-Jefferson County Metropolitan Sewer District	122,609	90,255	1,011	242	—	31,343
River City Transit Authority	63,166	7,074	55,952	20,658	—	140
Kenton County - Northern Kentucky Water Service District	26,665	23,993	—	—	—	2,672
Todd County - Logan/Todd Regional Water Commission	1,077	—	—	—	—	1,077
LOUISIANA						
Calcasieu Parish - Lake Charles Harbor and Terminal District	28,653	16,734	870	—	1,648	9,401
Lafayette Parish - Louisiana Energy and Power Authority	67,046	66,298	—	—	—	748
Orleans Parish - Regional Transit Authority	107,710	39,344	11,764	10,060	55,268	1,334
St John The Baptist Parish - Port of South Louisiana	8,575	8,209	—	—	—	366
MAINE						
Cumberland County - Cumberland County Regional Waste Systems	20,202	9,589	7,998	—	—	2,615
MARYLAND						
Baltimore County:						
Baltimore City Housing Authority	233,594	29,726	203,215	148,105	—	653
Northeast Maryland Waste Disposal Authority	66,988	927	55,609	—	—	10,452

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Total	Long-term	
		Interest on debt	Other ¹	Total	Construction			Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
ILLINOIS									
Cook County:									
Chicago Housing Authority	645,200	4,531	529,522	111,147	110,289	68,943	356,253	356,253	—
Chicago Park District	570,322	47,757	304,338	218,227	193,227	119,445	950,005	438,380	511,625
Chicago Public Building Commission	358,096	31,917	26,258	299,921	299,921	3,042	589,500	589,500	—
Chicago School Finance Authority	29,264	29,264	—	—	—	—	430,499	—	430,499
Chicago Transit Authority	1,433,467	—	1,081,456	352,011	—	505,095	—	—	—
Cook County Housing Authority	89,625	—	89,625	—	—	10,704	—	—	—
Metropolitan Water Reclamation of Greater Chicago	577,208	57,634	359,733	159,841	159,841	133,879	1,181,334	—	1,134,632
Regional Transportation Authority	461,483	71,747	219,924	169,812	169,812	4,695	1,275,940	—	1,275,940
Du Page County - DuPage Water Commission	62,438	16,708	45,730	—	—	1,653	257,085	164,410	92,675
Lake County - Central Lake County Joint Action Water Agency ...	16,813	8,812	4,593	3,408	—	1,458	138,011	105,873	32,138
McHenry County - McHenry County Conservation District	57,886	1,347	4,877	51,662	25,568	2,429	90,990	—	90,990
St Clair County - Metropolitan East Transit District	36,692	9,633	26,523	536	—	15,000	85,550	85,550	—
Sangamon County - Illinois Municipal Electric Agency	86,576	5,373	81,203	—	—	966	84,290	84,290	—
Winnebago County - Rock River Water Reclamation District	48,577	2,373	30,537	15,667	12,000	12,052	54,016	50,947	3,069
INDIANA									
Allen County:									
Ft Wayne City Hospital Authority	11,691	11,691	—	—	—	—	162,090	162,090	—
Northwest Allen School Building Corporation	3,641	3,641	—	—	—	—	60,175	60,175	—
Boone County - Lebanon Middle School Building Commission	1,278	1,278	—	—	—	—	50,439	50,439	—
Elkhart County:									
Concord Community Schools Building Corporation	3,523	3,523	—	—	—	—	65,615	58,735	—
Elkhart Community School Building Corporation	15,355	3,045	—	12,310	12,310	—	63,060	63,060	—
Floyd County - New Albany-Floyd County School Building Corporation	16,289	3,429	10	12,850	12,850	—	61,610	61,610	—
Hamilton County:									
Noblesville High School Building Corporation	4,090	4,090	—	—	—	—	60,907	60,907	—
Westfield High School 1995 Building Corporation	3,680	3,680	—	—	—	—	55,860	55,860	—
Hendricks County - Avon Community School Building Corporation	5,897	5,897	—	—	—	—	86,055	86,055	—
Lake County:									
Hammond Multi-School Building Commission	4,361	4,361	—	—	—	—	67,090	67,090	—
Merrillville Multi-School Building Corporation	3,973	3,959	14	—	—	—	118,055	118,055	—
Marion County:									
Franklin Township School Building Corporation	4,810	4,810	—	—	—	—	58,150	58,150	—
Indiana Municipal Power Agency	171,619	22,299	135,366	13,954	13,954	2,047	418,220	350,375	67,845
Perry Township Multi-School Building Corporation	5,713	5,713	—	—	—	—	52,435	52,435	—
Pike Township School Building Corporation	4,583	4,583	—	—	—	—	98,360	98,360	—
School Building Corporation of Warren Township	4,109	4,109	—	—	—	—	59,955	59,955	—
Warren Township Vision 2005 Building Corporation	—	—	—	—	—	—	94,690	94,690	—
Wayne Township Marion County School Building Corporation ..	4,951	4,951	—	—	—	—	74,660	74,660	—
Porter County - Valparaiso Multi-Schools Building Corporation	3,648	3,648	—	—	—	—	52,887	52,887	—
St Joseph County:									
Penn-Harris-Madison School Building Corporation	7,782	7,782	—	—	—	—	128,293	121,682	—
St. Joseph County Hospital Authority	4,742	4,742	—	—	—	—	65,145	65,145	—
KANSAS									
Johnson County - Johnson County Water District 1	82,201	7,075	42,301	32,825	27,242	15,211	131,640	131,640	—
Sedgwick County - Wichita Public Building Commission	3,631	3,631	—	—	—	—	51,069	51,069	—
KENTUCKY									
Jefferson County:									
Louisville-Jefferson County Metropolitan Sewer District	268,733	61,221	75,512	132,000	132,000	38,775	1,213,885	1,213,885	—
River City Transit Authority	51,792	—	48,492	3,300	17	24,665	—	—	—
Kenton County - Northern Kentucky Water Service District	44,898	5,072	15,666	24,160	22,890	5,911	117,890	117,790	—
Todd County - Logan/Todd Regional Water Commission	29,025	1,483	482	27,060	—	119	72,804	72,804	—
LOUISIANA									
Calcasieu Parish - Lake Charles Harbor and Terminal District	31,449	8,701	15,284	7,464	5,994	6,458	108,344	108,344	—
Lafayette Parish - Louisiana Energy and Power Authority	61,269	4,778	56,239	252	240	2,411	87,840	87,840	—
Orleans Parish - Regional Transit Authority	128,239	2,567	101,122	24,550	15,347	63,554	122,795	120,518	—
St John The Baptist Parish - Port of South Louisiana	16,761	3,282	4,497	8,982	640	1,808	79,350	79,350	—
MAINE									
Cumberland County - Cumberland County Regional Waste Systems	17,688	3,963	11,484	2,241	2,241	1,810	76,400	76,400	—
MARYLAND									
Baltimore County:									
Baltimore City Housing Authority	209,409	5,516	179,099	24,794	—	38,840	86,131	—	86,131
Northeast Maryland Waste Disposal Authority	54,534	18,849	35,685	—	—	535	305,145	305,145	—

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					
	Total ¹	Charges (general and utility) ²	Intergovernmental revenue		Taxes	Other revenue
			Total	Federal		
1	2	3	4	5	6	
MASSACHUSETTS						
Hampden County - Massachusetts Municipal Wholesale Electric Company	273,643	258,711	—	—	—	14,932
Suffolk County:						
Boston Housing Authority	255,728	35,006	214,859	186,531	—	5,863
Massachusetts Bay Transit Authority	1,174,051	321,119	945,159	137,936	—	-92,227
Worcester County - Central Massachusetts Economic Development Authority	413,141	2,477	205,068	3,829	158,388	47,208
MICHIGAN						
Genesee County - Genesee Division of Water and Waste Services	39,761	3,171	22,698	—	—	13,892
Hillsdale County - Michigan South Central Power Agency	37,675	35,481	—	—	—	2,194
Ingham County - Clinton Eaton Ingham Community Mental Health	25,300	3,799	21,193	1,383	—	308
Kent County - Michigan Public Power Agency	128,275	120,327	—	—	—	7,948
Wayne County:						
Greater Detroit Resource Recovery Authority	130,304	20,836	94,919	—	—	14,549
Suburban Mobility Authority for Regional Transportation	88,372	9,548	52,984	15,113	23,230	2,610
MINNESOTA						
Big Stone County - Western Minnesota Municipal Power Agency ..	50,161	44,418	—	—	—	5,743
Dakota County - Dakota County Housing and Redevelopment Commission	34,574	8,097	20,313	16,825	2,798	3,366
Hennepin County - Minneapolis-St Paul Housing Finance Authority	16,621	3	30	—	—	16,588
Lake of The Woods County - North Minnesota Municipal Power Agency	41,158	37,959	—	—	—	3,199
Mower County - Southern Minnesota Municipal Power Agency	146,559	139,676	—	—	—	6,883
Ramsey County:						
Metropolitan Council of The Twin Cities	703,460	230,507	333,338	210,024	114,601	25,014
Minneapolis-St Paul Metropolitan Airports Commission	227,778	170,066	—	—	—	57,712
Washington County - Washington County Housing and Redevelopment Authority	18,478	12,213	4,035	3,886	1,607	623
MISSISSIPPI						
Harrison County - Harrison County Wastewater and Solid Waste Management District	21,697	21,545	58	58	—	94
Hinds County - Municipal Gas Authority of Mississippi	32,449	31,229	—	—	—	1,220
MISSOURI						
Clay County - Liberty Hospital District	111,395	108,497	—	—	706	2,192
Jackson County:						
Kansas City Area Transportation Authority	64,683	8,927	55,440	12,598	—	316
Kansas City Housing Authority	63,276	2,421	60,774	60,774	—	81
St Louis County - St Louis Regional Convention and Sports Complex Authority	26,646	—	24,000	—	—	2,646
St Louis City Area:						
Bi-State Development Agency	326,997	43,783	263,673	120,620	—	19,541
Metropolitan St Louis Sewer District	171,937	126,679	6,777	3,520	23,451	15,030
St Louis Housing Authority	64,352	5,483	58,372	58,372	—	497
NEBRASKA						
Douglas County:						
Metropolitan Utilities District	288,509	258,683	2,242	—	1,903	25,681
Omaha Public Power District	578,009	568,889	—	—	—	9,120
Lancaster County:						
Lancaster County Hospital Authority 1	13,562	—	—	—	—	13,562
Nebraska Municipal Energy Agency	65,378	63,642	—	—	—	1,736
Platte County:						
Loup River Public Power District	55,625	54,415	—	—	—	1,210
Nebraska Public Power District	652,768	628,321	—	—	—	24,447
NEVADA						
Clark County:						
Las Vegas City Housing Authority	47,705	3,749	42,266	42,171	—	1,690
Las Vegas/Clark County Library District	44,336	369	633	—	41,842	1,492
Southern Nevada Water Authority	252,141	89,463	113,189	7,743	34,320	15,169
Washoe County:						
Truckee Meadows Water Authority	65,011	60,438	—	—	—	4,573
Washoe County Airport Authority	69,154	33,432	26,199	26,199	6,848	2,675

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Total	Long-term	
		Interest on debt	Other ¹	Total	Construction			Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
MASSACHUSETTS									
Hampden County - Massachusetts Municipal Wholesale Electric Company	224,177	56,921	157,088	10,168	10,168	6,448	1,103,135	1,103,135	—
Suffolk County:									
Boston Housing Authority	266,838	13,601	216,491	36,746	36,505	36,124	191,454	187,547	—
Massachusetts Bay Transit Authority	1,452,960	209,063	850,658	393,239	376,191	335,722	3,847,020	3,847,020	—
Worcester County - Central Massachusetts Economic Development Authority	161,766	21,832	91,806	48,128	47,261	54,166	588,959	554,019	—
MICHIGAN									
Genesee County - Genesee Division of Water and Waste Services	132,324	3,687	38,556	90,081	90,081	4,886	66,100	6,595	59,505
Hillsdale County - Michigan South Central Power Agency	29,483	4,671	24,812	—	—	2,198	82,315	82,315	—
Ingham County - Clinton Eaton Ingham Community Mental Health	65,770	522	65,248	—	—	25,704	8,804	—	8,804
Kent County - Michigan Public Power Agency	117,418	20,162	88,258	8,998	8,998	757	362,475	362,475	—
Wayne County:									
Greater Detroit Resource Recovery Authority	94,881	25,343	69,538	—	—	6,365	382,295	382,295	—
Suburban Mobility Authority for Regional Transportation	134,743	—	89,792	44,951	—	38,769	—	—	—
MINNESOTA									
Big Stone County - Western Minnesota Municipal Power Agency ..	41,544	13,390	27,080	1,074	1,074	—	225,855	225,855	—
Dakota County - Dakota County Housing and Redevelopment Commission	37,410	4,027	22,798	10,585	6,824	2,976	72,300	72,300	—
Hennepin County - Minneapolis-St Paul Housing Finance Authority	16,590	16,586	4	—	—	—	250,523	250,523	—
Lake of The Woods County - North Minnesota Municipal Power Agency	29,478	14,665	14,813	—	—	98	302,255	302,255	—
Mower County - Southern Minnesota Municipal Power Agency	156,186	65,502	87,452	3,232	2,015	2,352	1,104,135	1,072,135	—
Ramsey County:									
Metropolitan Council of The Twin Cities	820,213	27,931	429,783	362,499	230,540	221,748	739,120	—	739,120
Minneapolis-St Paul Metropolitan Airports Commission	559,575	77,526	90,604	391,445	379,744	42,627	1,810,545	1,464,535	346,010
Washington County - Washington County Housing and Redevelopment Authority	11,025	3,920	6,138	967	860	523	58,857	41,032	17,825
MISSISSIPPI									
Harrison County - Harrison County Wastewater and Solid Waste Management District	19,072	5,224	13,848	—	—	312	95,969	95,969	—
Hinds County - Municipal Gas Authority of Mississippi	42,670	11,441	31,229	—	—	301	171,884	171,183	—
MISSOURI									
Clay County - Liberty Hospital District	111,593	1,263	98,259	12,071	6,469	42,935	34,269	34,269	—
Jackson County:									
Kansas City Area Transportation Authority	58,262	127	54,463	3,672	1,453	37,651	1,575	1,575	—
Kansas City Housing Authority	70,527	46	40,216	30,265	30,265	8,619	4,212	4,212	—
St Louis County - St Louis Regional Convention and Sports Complex Authority	19,237	13,490	1,617	4,130	4,130	289	239,135	239,135	—
St Louis City Area:									
Bi-State Development Agency	307,130	399	161,751	144,980	5,266	108,245	6,215	6,215	—
Metropolitan St Louis Sewer District	163,557	311	100,954	62,292	60,451	56,239	—	—	—
St Louis Housing Authority	69,805	3,026	26,964	39,815	39,815	9,674	45,139	45,139	—
NEBRASKA									
Douglas County:									
Metropolitan Utilities District	273,009	—	235,743	37,266	37,266	37,933	—	—	—
Omaha Public Power District	614,469	39,740	403,548	171,181	171,181	136,485	772,357	772,357	—
Lancaster County:									
Lancaster County Hospital Authority 1	11,070	11,070	—	—	—	—	226,700	226,700	—
Nebraska Municipal Energy Agency	5,831	2,376	3,294	161	—	1,225	41,975	41,975	—
Platte County:									
Loup River Public Power District	56,606	—	52,581	4,025	4,025	4,899	—	—	—
Nebraska Public Power District	596,413	64,588	426,384	105,441	90,795	134,913	1,302,084	1,302,084	—
NEVADA									
Clark County:									
Las Vegas City Housing Authority	50,413	84	43,194	7,135	249	7,471	3,368	3,109	—
Las Vegas/Clark County Library District	38,246	3,024	33,938	1,284	431	20,756	59,310	—	59,310
Southern Nevada Water Authority	292,849	72,975	69,602	150,272	145,991	21,028	1,077,658	—	827,658
Washoe County:									
Truckee Meadows Water Authority	65,815	13,979	26,365	25,471	25,471	7,372	452,410	452,410	—
Washoe County Airport Authority	38,931	7,568	20,892	10,471	9,646	10,751	113,515	10,000	103,515

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	Other revenue
			Total	Federal		
1	2	3	4	5	6	
NEW JERSEY						
Atlantic County - Atlantic County Utilities Authority	52,215	44,839	6,107	—	—	1,269
Bergen County - Bergen County Utilities Authority	83,295	67,102	11,295	—	—	4,898
Camden County:						
Camden County Improvement Authority	9,188	971	2,024	999	—	6,193
Camden County Municipal Utilities Authority	94,454	75,618	—	—	—	18,836
Delaware River Port Authority	254,063	199,200	4,562	4,562	—	50,301
Cape May County - Cape May County Municipal Utilities Authority	40,965	11,235	24,373	—	—	5,357
Essex County - Essex County Improvement Authority	26,796	6,247	222	—	—	20,327
Gloucester County - Gloucester County Utilities Authority	18,109	16,153	—	—	—	1,956
Hudson County - Hudson County Improvement Authority	76,768	36,603	34,714	—	—	5,451
Mercer County - Mercer County Improvement Authority	59,600	36,912	19,989	—	—	2,699
Middlesex County - Middlesex County Utilities Authority	57,038	53,489	—	—	—	3,549
Monmouth County - Two Rivers Water Reclamation Authority	10,879	10,306	—	—	—	573
Ocean County - Ocean County Utilities Authority	65,296	—	58,556	774	—	6,740
Passaic County:						
Passaic County Utilities Authority	10,690	6,248	4,008	—	—	434
Passaic Valley Water Commission	44,976	43,270	—	—	—	1,706
Sussex County - Sussex County Municipal Utilities Authority	11,605	11,405	119	—	—	81
Union County:						
Union County Improvement Authority	5,067	308	—	—	—	4,759
Union County Utilities Authority	30,863	28,578	—	—	—	2,285
NEW YORK						
New York City Area - New York and New Jersey Port Authority ...	3,047,544	2,828,186	40,070	40,070	—	179,288
Niagara County - Niagara Falls Bridge Commission	22,711	21,982	—	—	—	729
NORTH CAROLINA						
Buncombe County - Metropolitan Sewerage District	24,685	21,907	1,594	1,151	—	1,184
Guilford County - Piedmont Triad Airport Authority	27,630	24,217	—	—	—	3,413
Mecklenburg County - Charlotte-Mecklenburg Hospital Authority ..	1,237,204	1,036,436	33,069	7,549	—	167,699
Orange County - Orange County Water and Sewer Authority	28,154	23,511	658	—	—	3,985
Wake County:						
Eastern North Carolina Municipal Power Agency	481,453	458,160	—	—	—	23,293
North Carolina Municipal Power Agency 1	366,917	323,679	—	—	—	43,238
Raleigh Durham Airport Authority	61,732	53,763	5,949	5,949	—	2,020
OHIO						
Butler County - Butler County Transportation Improvement District	21,084	143	19,301	—	—	1,640
Cuyahoga County:						
Cleveland-Cuyahoga County Port Authority	19,594	6,420	—	—	3,215	9,959
Cuyahoga County Library District	50,073	951	27,080	—	21,355	687
Cuyahoga Metropolitan Housing Authority	161,414	12,532	146,146	146,146	—	2,736
Greater Cleveland Regional Transit Authority	260,897	43,276	57,475	40,563	157,297	2,849
Northeast Ohio Regional Sewer District	157,102	134,613	3,909	3,852	—	18,580
Franklin County:						
Central Ohio Solid Waste Authority	31,968	31,291	138	—	—	539
Central Ohio Transit Authority	98,298	14,103	39,850	34,864	41,748	2,597
Columbus Metropolitan Housing Authority	302,720	6,584	294,463	293,498	—	1,673
Hamilton County:						
Cincinnati-Hamilton County Public Library District	57,545	1,627	53,526	—	—	2,392
Southwest Ohio Regional Transit Authority	70,088	15,791	51,167	13,920	—	3,130
Lucas County - Toledo-Lucas County Port Authority	52,957	33,214	9,503	9,503	2,383	7,857
Montgomery County - Greater Dayton Regional Transit Authority..	57,727	7,987	14,678	8,415	32,289	2,773
Summit County - Akron-Bath-Copley Joint Township Hospital Authority	20,083	—	—	—	—	20,083
Wayne County - Wooster Community Hospital District	59,036	38,868	16,200	12,434	—	3,968
OREGON						
Coos County - Bay Area Health District	80,546	77,167	—	—	—	3,379
Lane County - Emerald Peoples Utility District	27,006	26,350	—	—	—	656
Lincoln County - Central Lincoln Peoples Utility District	53,534	53,253	—	—	—	281
Malheur County - Owyhee Irrigation District	4,894	4,606	—	—	—	288
Multnomah County:						
Metropolitan Service District	138,956	79,009	17,609	5,835	36,636	5,702
Portland Housing Authority	79,134	15,721	60,259	59,710	—	3,154
Portland Port Authority	274,990	201,678	15,205	15,205	6,502	51,605
Tri-County Metropolitan District	396,620	71,530	147,118	133,721	169,099	8,873
Wasco County - Northern Wasco County Peoples Utility District...	19,172	17,190	—	—	—	1,982
Washington County - Tualatin Valley Fire and Rescue District	51,626	755	4,875	—	44,858	1,138

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Current expenditure			Capital outlay		Exhibit: Salaries and wages	Long-term		
	Total	Interest on debt	Other ¹	Total	Construction		Total	Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
NEW JERSEY									
Atlantic County - Atlantic County Utilities Authority	45,501	8,986	31,526	4,989	4,097	10,906	149,054	149,054	—
Bergen County - Bergen County Utilities Authority	77,471	13,526	60,493	3,452	3,452	13,028	209,550	209,550	—
Camden County:									
Camden County Improvement Authority	8,272	5,556	2,716	—	—	1,879	62,550	62,550	—
Camden County Municipal Utilities Authority	72,663	44,805	17,194	10,664	7,070	8,895	642,728	108,501	534,227
Delaware River Port Authority	215,793	77,195	99,023	39,575	39,575	62,118	1,319,446	1,319,446	—
Cape May County - Cape May County Municipal Utilities Authority									
Essex County - Essex County Improvement Authority	30,621	10,172	19,577	872	682	6,325	190,640	190,640	—
Gloucester County - Gloucester County Utilities Authority	51,479	45,500	5,979	—	—	1,191	656,773	605,244	51,529
Hudson County - Hudson County Improvement Authority	13,009	3,342	9,126	541	541	4,436	68,294	68,294	—
Mercer County - Mercer County Improvement Authority	56,612	21,632	34,953	27	—	1,665	381,460	200,551	180,909
Middlesex County - Middlesex County Utilities Authority	65,240	30,830	34,410	—	—	1,857	512,743	—	512,743
Monmouth County - Two Rivers Water Reclamation Authority	54,397	8,042	34,282	12,073	10,968	7,867	365,459	182,730	—
Ocean County - Ocean County Utilities Authority	47,896	3,538	6,093	38,265	38,262	3,473	71,889	71,889	—
Passaic County:	54,198	16,839	25,582	11,777	11,777	12,146	276,343	—	276,343
Passaic County Utilities Authority	9,618	4,013	5,605	—	—	469	69,329	14,795	54,534
Passaic Valley Water Commission	50,247	3,924	39,916	6,407	5,109	11,003	139,353	138,442	911
Sussex County - Sussex County Municipal Utilities Authority	10,854	3,585	2,372	4,897	4,368	2,372	66,352	66,352	—
Union County:									
Union County Improvement Authority	5,307	4,789	518	—	—	144	129,256	129,256	—
Union County Utilities Authority	27,740	16,245	11,495	—	—	604	309,036	309,036	—
NEW YORK									
New York City Area - New York and New Jersey Port Authority ...	3,089,053	479,778	1,675,455	933,820	933,820	489,632	8,234,410	7,662,540	—
Niagara County - Niagara Falls Bridge Commission	14,878	5,518	9,360	—	—	1,877	108,495	108,495	—
NORTH CAROLINA									
Buncombe County - Metropolitan Sewerage District	30,806	4,174	11,105	15,527	13,162	5,547	88,490	88,490	—
Guilford County - Piedmont Triad Airport Authority	29,971	5,455	8,042	16,474	—	3,619	110,786	110,786	—
Mecklenburg County - Charlotte-Mecklenburg Hospital Authority ..	1,153,271	23,742	1,076,872	52,657	24,401	603,052	473,078	472,995	83
Orange County - Orange County Water and Sewer Authority	37,041	2,477	13,097	21,467	19,741	5,584	65,517	65,517	—
Wake County:									
Eastern North Carolina Municipal Power Agency	451,856	186,357	240,022	25,477	25,423	—	3,209,057	3,209,057	—
North Carolina Municipal Power Agency 1	336,006	117,123	211,607	7,276	7,175	—	2,212,436	2,212,436	—
Raleigh Durham Airport Authority	117,706	9,119	21,455	87,132	87,132	7,819	285,914	277,749	8,165
OHIO									
Butler County - Butler County Transportation Improvement District	19,423	7,211	355	11,857	11,857	215	133,570	133,570	—
Cuyahoga County:									
Cleveland-Cuyahoga County Port Authority	10,696	6,966	3,730	—	—	1,392	192,564	182,554	10,010
Cuyahoga County Library District	50,984	—	46,855	4,129	2,539	25,241	—	—	—
Cuyahoga Metropolitan Housing Authority	161,084	417	144,677	15,990	15,990	26,742	6,735	6,735	—
Greater Cleveland Regional Transit Authority	270,643	5,099	180,707	84,837	50,755	107,200	123,915	—	123,915
Northeast Ohio Regional Sewer District	166,637	17,444	63,501	85,692	83,988	24,647	380,826	76,175	283,462
Franklin County:									
Central Ohio Solid Waste Authority	34,392	10,528	19,442	4,422	3,870	4,304	164,728	164,728	—
Central Ohio Transit Authority	104,143	—	71,776	32,367	—	34,037	—	—	—
Columbus Metropolitan Housing Authority	254,015	2,053	239,571	12,391	11,958	8,540	1,722	1,722	—
Hamilton County:									
Cincinnati-Hamilton County Public Library District	58,367	—	51,751	6,616	4,410	25,776	—	—	—
Southwest Ohio Regional Transit Authority	70,089	—	70,089	—	—	35,050	—	—	—
Lucas County - Toledo-Lucas County Port Authority	33,178	20,247	12,931	—	—	4,446	308,611	270,512	38,099
Montgomery County - Greater Dayton Regional Transit Authority ..	69,071	856	47,232	20,983	—	30,350	14,725	—	14,725
Summit County - Akron-Bath-Copley Joint Township Hospital Authority	20,083	20,083	—	—	—	—	282,210	282,210	—
Wayne County - Wooster Community Hospital District	50,392	151	43,881	6,360	3,507	20,678	1,900	—	1,900
OREGON									
Coos County - Bay Area Health District	77,851	404	70,496	6,951	4,270	33,998	7,206	6,474	—
Lane County - Emerald Peoples Utility District	27,423	3,946	19,059	4,418	4,055	4,655	56,384	54,134	—
Lincoln County - Central Lincoln Peoples Utility District	51,909	532	42,524	8,853	6,954	7,908	11,160	11,160	—
Malheur County - Owyhee Irrigation District	2,716	1,361	1,355	—	—	1,118	52,259	16,633	35,626
Multnomah County:									
Metropolitan Service District	189,739	12,648	109,250	67,841	56,547	39,885	179,052	48,300	130,752
Portland Housing Authority	76,536	3,646	72,890	—	—	11,093	68,866	60,079	8,787
Portland Port Authority	272,524	43,350	126,971	102,203	102,203	45,197	838,604	783,599	55,005
Tri-County Metropolitan District	401,949	7,522	254,985	139,442	116,292	104,137	308,196	222,395	85,801
Wasco County - Northern Wasco County Peoples Utility District ...	16,750	3,367	12,481	902	749	1,826	52,626	52,626	—
Washington County - Tualatin Valley Fire and Rescue District	46,448	495	41,418	4,535	1,784	35,511	9,820	—	9,820

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					Other revenue
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	
			Total	Federal		
1	2	3	4	5	6	
PENNSYLVANIA						
Allegheny County:						
Allegheny County Airport Authority	173,257	131,619	20,747	17,288	—	20,891
Allegheny County Hospital Development Authority	158,359	—	—	—	—	158,359
Allegheny County Industrial Development Authority	14,974	—	—	—	—	14,974
Allegheny County Port Authority	398,247	84,905	292,752	38,282	—	20,590
Allegheny County Residential Finance Authority	9,890	—	—	—	—	9,890
Allegheny County Sanitary Authority	61,712	51,454	4,100	—	—	6,158
Pittsburgh City Housing Authority	106,867	10,844	95,506	95,162	—	517
Pittsburgh Public Parking Authority	29,344	27,916	190	—	—	1,238
Pittsburgh Water and Sewer Authority	67,086	61,580	—	—	—	5,506
Armstrong County - Armstrong County Hospital Authority	5,072	—	—	—	—	5,072
Beaver County:						
Beaver County Hospital Authority	12,190	—	—	—	—	12,190
Beaver County Industrial Development Authority	19,721	245	—	—	—	19,476
Pennsylvania Finance Authority	22,300	—	—	—	—	22,300
Pennsylvania Pooled Finance Authority	12,402	—	—	—	—	12,402
Berks County:						
Berks County Industrial Development Authority	13,329	26	—	—	—	13,303
Berks County Municipal Authority	11,007	—	—	—	—	11,007
Reading Parking Authority	5,331	4,780	323	—	—	228
Blair County - Altoona City (Water and Sewer) Authority	16,488	12,888	1,584	—	—	2,016
Bradford County - Sayre Health Care Facilities Authority	21,434	—	—	—	—	21,434
Bucks County:						
Bucks County Water and Sewer Authority	38,413	35,027	833	—	—	2,553
Delaware River Joint Toll Bridge Commission of Pennsylvania and New Jersey	36,133	33,099	—	—	—	3,034
Doylestown Hospital Authority	3,580	—	—	—	—	3,580
Langhorne Manor Borough Higher Education and Health Authority	2,379	—	—	—	—	2,379
Quakertown General Authority	6,278	106	—	—	—	6,172
St. Mary Hospital Authority	6,092	—	—	—	—	6,092
Butler County:						
Butler County Hospital Authority	7,311	—	—	—	—	7,311
Butler County Industrial Development Authority	9,683	—	—	—	—	9,683
Cambria County - Cambria County Industrial Development Authority						
Centre County - University Area Joint Sewer Authority	14,292	—	—	—	—	14,292
Centre County - University Area Joint Sewer Authority	9,663	7,625	870	—	—	1,168
Chester County:						
Chester County Health and Education Facilities Authority	8,328	—	—	—	—	8,328
Chester County Industrial Development Authority	13,394	175	—	—	—	13,219
New Garden General Authority	18	14	—	—	—	4
Cumberland County - West Shore Area Hospital Authority						
Dauphin County:	5,539	2,832	—	—	—	2,707
Dauphin County General Authority	78,061	16,922	—	—	—	61,139
Dauphin County Industrial Development Authority	5,160	47	—	—	—	5,113
Harrisburg Parking Authority	9,131	7,617	—	—	—	1,514
Harrisburg Water and Solid Waste Authority	33,131	23,582	1,429	—	—	8,120
Delaware County:						
Delaware County Hospital Authority	46,477	161	—	—	—	46,316
Delaware County Industrial Development Authority	39,908	39	97	—	—	39,772
Delaware Valley Regional Finance Authority	43,110	—	—	—	—	43,110
Erie County:						
Erie City Higher Education Building Authority	4,626	—	4,381	—	—	245
Erie City Water Authority	25,222	22,746	—	—	—	2,476
Erie County Hospital Authority	11,002	—	—	—	—	11,002
Erie Sewer Authority	14,649	5,707	7,636	7,624	—	1,306
Lackawanna County - Scranton-Lackawanna Health and Welfare Authority						
Lancaster County:	17,838	—	—	—	—	17,838
East Hempfield Township Industrial Development Authority	4,734	8	—	—	—	4,726
Ephrata Union School Authority	11,748	—	11,495	—	—	253
Lancaster Area Sewer Authority	11,232	9,792	—	—	—	1,440
Lancaster County Hospital Authority	18,888	—	—	—	—	18,888
Lancaster County Solid Waste Management Authority	48,035	42,933	121	—	—	4,981
Lancaster Higher Education Authority	3,398	—	3,252	—	—	146
Lebanon County - Lebanon City Authority						
Lehigh County:	18,836	18,210	—	—	—	626
Emmaus General Authority	54,250	—	—	—	—	54,250
Lehigh County Industrial Development Authority	33,878	—	—	—	—	33,878
Lehigh Northampton Airport Authority	30,003	20,730	7,909	7,314	—	1,364
Lycoming County - Lycoming County Authority						
Montgomery County:	9,259	—	—	—	—	9,259
Meihacton School District Authority	1,383	—	915	—	—	468
Montgomery County Higher Education and Health Authority	43,460	—	—	—	—	43,460
North Pennsylvania Water Authority	17,610	11,597	412	—	—	5,601
North Wales Water Authority	18,122	11,745	—	—	—	6,377
Telford Industrial Development Authority	4,180	35	—	—	—	4,145
Montour County - Geisinger Medical Center Authority						
Northampton County:	13,566	—	—	—	—	13,566
Northampton County Higher Education Authority	99	—	—	—	—	99
Northampton County Industrial Development Authority	5,043	—	—	—	—	5,043

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Long-term		
		Interest on debt	Other ¹	Total	Construction		Total	Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
PENNSYLVANIA									
Allegheny County:									
Allegheny County Airport Authority	193,651	40,270	72,474	80,907	57,376	17,699	729,121	728,615	506
Allegheny County Hospital Development Authority	158,359	158,359	—	—	—	—	2,678,949	2,678,949	—
Allegheny County Industrial Development Authority	14,974	14,974	—	—	—	—	307,860	307,860	—
Allegheny County Port Authority	405,516	17,793	236,496	151,227	71,262	135,988	322,655	322,655	—
Allegheny County Residential Finance Authority	9,890	9,890	—	—	—	—	172,203	172,203	—
Allegheny County Sanitary Authority	197,444	33,061	39,383	125,000	30,000	14,547	663,532	663,532	—
Pittsburgh City Housing Authority	97,281	—	76,110	21,171	20,647	24,257	—	—	—
Pittsburgh Public Parking Authority	26,461	4,798	20,509	1,154	905	3,562	84,895	84,895	—
Pittsburgh Water and Sewer Authority	106,034	22,123	38,378	45,533	45,533	8,095	467,591	467,591	—
Armstrong County - Armstrong County Hospital Authority	4,836	4,836	—	—	—	—	62,029	62,029	—
Beaver County:									
Beaver County Hospital Authority	11,788	11,788	—	—	—	—	146,150	146,150	—
Beaver County Industrial Development Authority	19,646	19,476	170	—	—	34	345,906	345,906	—
Pennsylvania Finance Authority	22,300	22,300	—	—	—	—	317,016	317,016	—
Pennsylvania Pooled Finance Authority	12,402	12,402	—	—	—	—	164,844	164,844	—
Berks County:									
Berks County Industrial Development Authority	13,386	13,303	83	—	—	30	206,808	206,808	—
Berks County Municipal Authority	11,022	10,939	83	—	—	18	278,005	278,005	—
Reading Parking Authority	3,535	1,989	1,404	142	115	784	51,215	51,215	—
Blair County - Altoona City (Water and Sewer) Authority	12,566	3,888	7,679	999	53	3,642	50,335	50,335	—
Bradford County - Sayre Health Care Facilities Authority	21,434	21,434	—	—	—	—	462,844	462,844	—
Bucks County:									
Bucks County Water and Sewer Authority	38,082	9,433	18,219	10,430	6,430	3,557	218,060	218,060	—
Delaware River Joint Toll Bridge Commission of Pennsylvania and New Jersey	37,206	2,945	23,263	10,998	10,846	13,798	76,600	46,975	—
Doylestown Hospital Authority	3,580	3,580	—	—	—	—	81,200	81,200	—
Langhorne Manor Borough Higher Education and Health Authority	4,849	4,833	16	—	—	—	83,329	83,329	—
Quakertown General Authority	6,175	6,172	3	—	—	5	94,855	94,855	—
St. Mary Hospital Authority	6,092	6,092	—	—	—	—	81,530	81,530	—
Butler County:									
Butler County Hospital Authority	7,311	7,311	—	—	—	—	99,969	99,969	—
Butler County Industrial Development Authority	9,683	9,683	—	—	—	—	138,667	138,667	—
Cambria County - Cambria County Industrial Development Authority									
Centre County - University Area Joint Sewer Authority	14,292	14,292	—	—	—	—	228,198	228,198	—
Centre County - University Area Joint Sewer Authority	11,820	2,499	4,171	5,150	2,170	2,007	81,642	79,870	1,772
Chester County:									
Chester County Health and Education Facilities Authority	8,328	8,328	—	—	—	—	139,972	139,972	—
Chester County Industrial Development Authority	14,019	13,219	800	—	—	—	242,798	242,798	—
New Garden General Authority	7,656	7,650	6	—	—	—	127,500	—	127,500
Cumberland County - West Shore Area Hospital Authority									
Dauphin County:	7,415	2,135	259	5,021	5,021	—	79,130	79,130	—
Dauphin County General Authority	54,137	32,292	21,845	—	—	—	747,477	747,477	—
Dauphin County Industrial Development Authority	5,170	5,110	60	—	—	—	70,052	70,052	—
Harrisburg Parking Authority	16,237	2,923	4,292	9,022	9,022	1,193	92,190	92,190	—
Harrisburg Water and Solid Waste Authority	46,587	18,505	17,424	10,658	10,658	125	343,828	275,413	68,415
Delaware County:									
Delaware County Hospital Authority	46,494	46,316	178	—	—	45	802,945	802,945	—
Delaware County Industrial Development Authority	39,989	39,772	204	13	13	—	558,171	558,171	—
Delaware Valley Regional Finance Authority	43,110	43,110	—	—	—	—	717,090	717,090	—
Erie County:									
Erie City Higher Education Building Authority	3,465	2,948	—	517	517	—	52,687	52,687	—
Erie City Water Authority	29,541	3,397	14,956	11,188	11,188	4,840	96,899	96,899	—
Erie County Hospital Authority	11,002	11,002	—	—	—	—	186,642	186,642	—
Erie Sewer Authority	16,839	3,232	54	13,553	13,553	4	67,199	59,925	7,274
Lackawanna County - Scranton-Lackawanna Health and Welfare Authority									
Lancaster County:	17,838	17,838	—	—	—	—	270,110	270,110	—
East Hempfield Township Industrial Development Authority	4,734	4,722	12	—	—	5	64,390	64,390	—
Ephrata Union School Authority	24,967	2,179	22,788	—	—	11,140	63,016	63,016	—
Lancaster Area Sewer Authority	9,250	3,223	4,061	1,966	1,662	1,506	58,255	—	58,255
Lancaster County Hospital Authority	18,888	18,888	—	—	—	—	401,175	401,175	—
Lancaster County Solid Waste Management Authority	35,822	7,007	26,516	2,299	—	3,260	128,075	128,075	—
Lancaster Higher Education Authority	2,629	2,620	9	—	—	—	69,908	69,908	—
Lebanon County - Lebanon City Authority									
Lehigh County:	15,793	4,659	913	10,221	9,905	—	95,750	95,750	—
Emmaus General Authority	54,250	54,250	—	—	—	—	780,000	780,000	—
Lehigh County Industrial Development Authority	33,878	33,878	—	—	—	—	564,617	564,617	—
Lehigh Northampton Airport Authority	34,120	3,452	15,744	14,924	3,913	5,158	56,750	56,750	—
Lycoming County - Lycoming County Authority									
Montgomery County:	9,259	9,259	—	—	—	—	182,751	182,751	—
Methacton School District Authority	22,027	4,942	—	17,085	17,085	—	82,058	82,058	—
Montgomery County Higher Education and Health Authority	43,460	43,460	—	—	—	—	619,308	619,308	—
North Pennsylvania Water Authority	16,410	4,315	6,217	5,878	4,571	644	72,315	72,315	—
North Wales Water Authority	14,508	4,466	5,557	4,485	3,678	2,090	72,795	72,795	—
Telford Industrial Development Authority	14,430	4,145	25	10,260	10,260	—	62,498	62,498	—
Montour County - Geisinger Medical Center Authority									
Northampton County:	13,566	13,566	—	—	—	—	224,550	224,550	—
Northampton County Higher Education Authority	10,561	10,561	—	—	—	—	176,025	176,025	—
Northampton County Industrial Development Authority	5,043	5,043	—	—	—	—	92,535	92,535	—

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	Other revenue
			Total	Federal		
1	2	3	4	5	6	
PENNSYLVANIA—Con.						
Philadelphia Area :						
Philadelphia Convention Center Authority	62,612	10,625	30,303	—	19,399	2,285
Philadelphia Hospital and Higher Education Facilities Authority ..	87,960	—	—	—	—	87,960
Philadelphia Housing Authority	299,112	18,187	273,816	273,124	—	7,109
Philadelphia Industrial Development Authority	198,355	—	—	—	—	198,355
Southeastern Pennsylvania Transportation Authority	1,170,165	407,741	758,128	383,899	—	4,296
Venango County - Venango Industrial Development Authority	8,613	—	—	—	—	8,613
Washington County:						
Washington County Authority	3,567	—	—	—	—	3,567
Washington County Hospital Authority	10,308	—	—	—	—	10,308
Westmoreland County:						
Greater Latrobe School Authority	5,478	—	4,949	—	—	529
Westmoreland County Industrial Development Authority	5,711	—	—	—	—	5,711
Westmoreland County Municipal Authority	41,652	38,826	—	—	—	2,826
York County:						
York City Sewer Authority	45,117	37,254	2,031	2,000	—	5,832
York County Hospital Authority	8,076	—	—	—	—	8,076
York County Industrial Development Authority	10,490	—	—	—	—	10,490
York County Solid Waste and Refuse Authority	46,117	37,254	31	—	—	8,832
SOUTH CAROLINA						
Beaufort County:						
Beaufort-Jasper Water and Sewer Authority	45,610	30,649	—	—	—	14,961
Hilton Head 1 Public Service District	11,492	9,040	—	—	1,418	1,034
Charleston County - North Charleston Sewer District	23,008	20,120	1,142	—	—	1,746
Cherokee County - Piedmont Municipal Power Agency	161,735	134,963	—	—	—	26,772
Greenville County:						
Greenville Hospital System District	704,633	645,592	27,723	—	—	31,318
Western Carolina Regional Sewer Authority	48,384	46,066	—	—	—	2,318
Horry County:						
Grand Strand Water and Sewer Authority	53,195	30,625	451	—	—	22,119
Loris Community Hospital District	65,517	54,142	8,767	—	—	2,608
Lexington County - Lexington County Health Services District	225,473	193,730	22,440	—	—	9,303
Richland County - Richland-Lexington Airport District	23,885	12,858	5,174	5,174	—	5,853
Spartanburg County - Spartanburg Sanitary Sewer District	14,761	10,381	64	—	2,477	1,839
SOUTH DAKOTA						
Lake County - Heartland Consumer Power District	24,922	23,946	—	—	—	976
TENNESSEE						
Davidson County:						
Metropolitan Development and Housing Agency	128,669	11,007	106,399	79,712	—	11,263
Metropolitan Nashville Airport Authority	70,747	63,991	2,806	2,132	—	3,950
De Kalb County - Middle Tennessee Utility District	51,914	51,432	—	—	—	482
Knox County:						
Knoxville Community Development Corporation	47,031	5,419	38,378	37,555	—	3,234
Knoxville Metropolitan Airport Authority	23,986	14,558	6,601	4,971	—	2,827
Shelby County:						
Memphis Housing Authority	94,775	4,648	89,914	89,914	—	213
Memphis-Shelby County Airport Authority	130,099	88,445	14,419	11,663	—	27,235
TEXAS						
Bexar County:						
Bexar Metropolitan Water District	42,483	38,416	472	—	—	3,595
San Antonio River Authority	20,475	6,592	935	25	7,976	4,972
Via Metro Transit Authority	96,629	15,681	74,013	6,085	—	6,935
Brazoria County - Brazos River Harbor Navigation District	19,850	5,162	—	—	5,433	9,255
Clay County - Red River Authority of Texas	15,341	2,967	—	—	—	12,374
Collin County - North Texas Municipal Water District	109,495	102,931	—	—	—	6,564
Dallas County:						
Dallas Area Rapid Transit	502,920	42,206	98,557	95,490	357,883	4,274
Dallas City Housing Authority	139,677	8,578	129,384	129,384	—	1,715
Dallas County Utility and Reclamation Authority	21,442	2,872	1,091	—	16,882	597
Metrocrest Hospital Authority	16,488	11,929	—	—	—	4,559
Richardson Hospital Authority	90,194	86,215	1,333	—	—	2,646
Dawson County - Canadian River Municipal Water Authority	10,180	—	8,766	—	—	1,414
Denton County - Upper Trinity Regional Water District	16,895	13,045	—	—	—	3,850
Ector County - Ector County Hospital District	171,032	124,799	27,024	—	12,723	6,486
Fort Bend County - Cinco Municipal Utility District 1	6,756	1,845	4,258	—	5	648
Frio County - Nueces River Authority	16,509	36	7,359	—	—	9,114
Galveston County - Gulf Coast Water Authority	26,504	24,139	4	—	—	2,361
Grayson County - Greater Texoma Utility Authority	8,579	7,523	—	—	—	1,056
Harris County:						
Clear Lake City Water Authority	17,789	5,654	—	—	10,814	1,321
Gulf Coast Waste Disposal Authority	141,835	43,566	848	—	—	97,421
Houston City Housing Authority	104,565	6,760	93,530	91,839	—	4,275
Houston Port Authority	158,874	108,630	3,513	—	30,922	15,809
Metropolitan Transit Authority of Harris County, Texas	584,765	51,522	139,093	75,111	365,920	28,230

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Long-term		
		Interest on debt	Other ¹	Total	Construction		Total	Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
PENNSYLVANIA—Con.									
Philadelphia Area :									
Pennsylvania Convention Center Authority	59,945	17,318	42,627	—	—	4,355	253,825	253,825	—
Philadelphia Hospital and Higher Education Facilities Authority .	87,960	87,960	—	—	—	—	1,472,618	1,472,618	—
Philadelphia Housing Authority	461,581	2,487	124,609	334,485	201,045	75,180	61,498	61,498	—
Philadelphia Industrial Development Authority	198,355	198,355	—	—	—	—	3,283,673	3,283,673	—
Southeastern Pennsylvania Transportation Authority	1,169,400	23,921	770,101	375,378	292,424	621,738	433,106	433,106	—
Venango County - Venango Industrial Development Authority	8,613	8,613	—	—	—	—	143,196	143,196	—
Washington County:									
Washington County Authority	3,567	3,567	—	—	—	—	50,423	50,423	—
Washington County Hospital Authority	10,308	10,308	—	—	—	—	178,602	178,602	—
Westmoreland County:									
Greater Latrobe School Authority	24,798	2,320	250	22,228	22,228	4	58,220	58,220	—
Westmoreland County Industrial Development Authority	5,711	5,711	—	—	—	—	90,177	90,177	—
Westmoreland County Municipal Authority	44,690	10,649	30,899	3,142	3,142	12,265	203,511	203,511	—
York County:									
York City Sewer Authority	32,735	6,269	23,451	3,015	—	932	86,185	—	86,185
York County Hospital Authority	8,076	8,076	—	—	—	—	136,342	136,342	—
York County Industrial Development Authority	10,826	10,422	404	—	—	—	144,922	144,922	—
York County Solid Waste and Refuse Authority	32,735	6,269	23,451	3,015	—	932	86,185	—	86,185
SOUTH CAROLINA									
Beaufort County:									
Beaufort-Jasper Water and Sewer Authority	51,654	2,504	12,197	36,953	17,695	4,153	95,182	55,311	39,871
Hilton Head 1 Public Service District	20,103	2,640	5,170	12,293	11,313	2,400	55,018	44,981	10,037
Charleston County - North Charleston Sewer District	16,903	3,237	8,695	4,971	4,131	3,618	51,864	44,374	7,490
Cherokee County - Piedmont Municipal Power Agency	147,479	69,587	76,430	1,462	1,462	1,125	1,286,404	1,286,404	—
Greenville County:									
Greenville Hospital System District	652,937	15,747	591,337	45,853	45,853	345,894	346,112	346,112	—
Western Carolina Regional Sewer Authority	54,201	7,838	18,755	27,608	27,331	9,934	166,115	166,115	—
Horry County:									
Grand Strand Water and Sewer Authority	40,547	5,524	15,897	19,126	19,103	5,806	162,849	123,762	35,815
Loris Community Hospital District	69,357	1,339	62,721	5,297	736	31,455	24,935	24,935	—
Lexington County - Lexington County Health Services District	233,055	7,191	190,668	35,196	—	98,590	110,755	110,755	—
Richland County - Richland-Lexington Airport District	20,811	3,525	8,634	8,652	8,652	5,327	96,142	—	96,142
Spartanburg County - Spartanburg Sanitary Sewer District	13,524	3,271	5,784	4,469	3,219	2,197	70,142	37,659	32,483
SOUTH DAKOTA									
Lake County - Heartland Consumer Power District	18,351	3,209	15,142	—	—	501	51,640	51,640	—
TENNESSEE									
Davidson County:									
Metropolitan Development and Housing Agency	124,283	3,736	77,648	42,899	34,195	18,341	55,172	55,172	—
Metropolitan Nashville Airport Authority	60,970	16,350	33,550	11,070	7,377	16,361	310,726	310,726	—
De Kalb County - Middle Tennessee Utility District	54,721	1,428	46,184	7,109	7,109	4,712	25,247	—	25,247
Knox County:									
Knoxville Community Development Corporation	51,161	2,904	39,625	8,632	4,285	8,188	44,109	40,152	145
Knoxville Metropolitan Airport Authority	30,049	4,482	10,041	15,526	14,139	4,884	113,015	—	113,015
Shelby County:									
Memphis Housing Authority	94,720	4,462	53,536	36,722	36,722	9,156	54,748	—	54,748
Memphis-Shelby County Airport Authority	163,059	45,886	38,274	78,899	78,899	15,251	916,000	885,850	30,150
TEXAS									
Bexar County:									
Bexar Metropolitan Water District	46,412	8,105	25,290	13,017	11,535	7,690	193,322	193,322	—
San Antonio River Authority	28,443	3,645	11,970	12,828	12,815	4,810	71,553	71,553	—
Via Metro Transit Authority	109,337	—	97,766	11,571	3,090	56,272	—	—	—
Brazoria County - Brazos River Harbor Navigation District	19,832	9,304	3,975	6,553	6,271	1,643	142,690	128,005	14,685
Clay County - Red River Authority of Texas	15,190	12,699	2,420	71	—	881	181,578	181,578	—
Collin County - North Texas Municipal Water District	91,240	12,670	44,184	34,386	29,521	12,892	261,120	261,120	—
Dallas County:									
Dallas Area Rapid Transit	567,848	22,800	274,866	270,182	221,631	116,867	505,501	395,501	—
Dallas City Housing Authority	141,442	3,887	115,254	22,301	3,312	12,726	76,627	76,627	—
Dallas County Utility and Reclamation Authority	20,619	14,107	5,477	1,035	856	1,109	233,415	1,330	232,085
Metrocrest Hospital Authority	11,041	3,554	2,516	4,971	4,970	533	60,600	60,600	—
Richardson Hospital Authority	69,520	3,023	55,837	10,660	4,500	21,700	51,457	50,652	—
Dawson County - Canadian River Municipal Water Authority	8,699	3,439	5,260	—	—	1,813	67,850	67,850	—
Denton County - Upper Trinity Regional Water District	43,962	7,961	5,736	30,265	28,010	759	176,968	176,968	—
Ector County - Ector County Hospital District	162,103	1,407	151,823	8,873	1,673	49,169	22,100	—	22,100
Fort Bend County - Cinco Municipal Utility District 1	10,280	2,308	1,565	6,407	6,407	—	64,355	—	64,355
Frio County - Nueces River Authority	16,610	15,386	984	240	162	293	219,215	219,215	—
Galveston County - Gulf Coast Water Authority	30,101	4,724	13,924	11,453	8,745	1,975	81,965	81,965	—
Grayson County - Greater Texoma Utility Authority	6,769	3,331	416	3,022	3,022	293	67,523	67,523	—
Harris County:									
Clear Lake City Water Authority	15,218	4,994	9,063	1,161	610	2,954	75,955	—	75,955
Gulf Coast Waste Disposal Authority	140,866	97,117	38,704	5,045	4,056	12,336	1,497,081	1,497,081	—
Houston City Housing Authority	97,887	826	91,586	5,475	5,475	8,138	12,415	12,415	—
Houston Port Authority	133,754	14,082	75,036	44,636	30,235	23,796	348,657	22,271	326,386
Metropolitan Transit Authority of Harris County, Texas	444,548	—	250,300	194,248	146,371	145,159	—	—	—

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	Other revenue
			Total	Federal		
1	2	3	4	5	6	
TEXAS—Con.						
Harris County—Con.						
Northeast Hospital Authority	118,767	117,346	—	—	—	1,421
Southeast Texas Housing Finance Commission	39,222	835	16	4	—	38,371
Tomball Hospital Authority	116,238	109,549	—	—	—	6,689
Hays County - Guadalupe-Blanco River Authority	31,436	21,558	—	—	—	9,878
Howard County - Colorado River Municipal Water District	30,279	20,006	8,584	—	—	1,689
Jefferson County:						
Lower Neches Valley Authority	29,939	7,989	154	—	—	21,796
Port of Port Arthur Navigation District	27,511	2,367	—	—	3,705	21,439
McLennan County - Brazos River Authority	209,872	24,808	15,042	539	—	170,022
Midland County - Midland Memorial Hospital District	128,510	97,493	18,569	—	7,610	4,838
Montgomery County:						
Montgomery County Municipal Utility District 47	8,622	2,788	49	—	5,165	620
San Jacinto River Authority	18,667	7,136	4,919	—	—	6,612
Town Center Improvement District	13,192	—	—	—	7,824	5,368
Nacogdoches County - Nacogdoches County Hospital District	75,384	67,317	7,754	—	—	313
Orange County - Sabine River Authority of Texas	62,565	25,945	676	—	594	35,350
Parker County - Parker County Hospital District	40,985	33,093	1,412	—	5,629	251
Polk County - Sam Rayburn Municipal Power Agency	25,257	22,380	—	—	—	2,877
Potter County - Panhandle Regional Housing Finance Corporation	3,847	—	—	—	—	3,847
Tarrant County:						
Fort Worth Transportation Authority	80,269	4,279	39,981	37,544	34,999	1,010
Tarrant County Regional Water District	71,982	57,277	—	—	4,490	10,215
Tarrant County Hospital District	306,021	106,771	30,794	—	154,528	13,928
Texas Municipal Power Agency	219,093	207,579	—	—	—	11,514
Travis County:						
Austin City Housing Authority	52,074	3,039	48,820	47,855	—	215
Capital Area Housing Finance Corporation	4,741	167	—	—	—	4,574
Capital Metro Transit Authority	139,686	12,140	—	—	120,935	6,611
Lower Colorado River Authority	565,528	554,402	1,740	574	—	9,386
Walker County - Trinity River Authority	128,729	116,877	512	—	—	11,340
UTAH						
Salt Lake County:						
Intermountain Power Agency	621,889	571,020	—	—	—	50,869
Utah Associated Municipal Power Systems	215,772	214,698	—	—	—	1,074
Utah Transit Authority	226,476	17,815	204,925	108,148	—	3,736
Utah County - Central Utah Water Conservancy District	64,362	7,854	25,675	25,675	25,573	5,260
Washington County - Washington County Water Conservancy District	10,197	2,071	2,135	45	4,233	1,758
VIRGINIA						
Albemarle County - Rivanna Water and Sewer Authority	11,034	10,786	—	—	—	248
Arlington County:						
Metropolitan Washington Airports Authority	435,525	314,552	57,770	55,770	—	63,203
Northern Virginia Transportation Commission	134,356	12,960	118,898	16,635	—	2,498
Henrico County - Capital Region Airport Commission	56,669	32,933	15,229	10,528	—	8,507
Loudoun County - Loudoun County Sanitation Authority	70,962	27,492	—	—	—	43,470
Northampton County - Chesapeake Bay Bridge and Tunnel District	44,795	39,431	964	—	—	4,400
Prince George County - Riverside Regional Jail Authority	26,954	1,310	25,022	1,097	—	622
Prince William County:						
Potomac and Rappahannock Transportation Commission	50,453	3,534	36,118	26,438	8,939	1,862
Upper Occoquan Sewage Authority	49,767	16,333	27,387	—	—	6,047
Chesapeake City Area - Chesapeake Hospital Authority	166,556	160,658	—	—	—	5,898
Fredericksburg City Area - Rappahannock Regional Jail Authority	16,598	2,953	13,125	847	—	520
Norfolk City Area:						
Southeastern Public Service Authority	65,267	62,969	—	—	—	2,298
Transportation District Commission of Hampton Roads	82,064	16,218	65,537	43,624	—	309
Petersburg City Area - Petersburg City Hospital Authority	117,056	115,212	—	—	—	1,844
Richmond City Area - Richmond Metropolitan Authority	30,125	26,869	1,176	—	—	2,080
Virginia Beach City Area - Hampton Roads Sanitation District	110,304	105,495	—	—	—	4,809
WASHINGTON						
Benton County:						
Benton County Public Utility District 1	85,915	83,365	—	—	—	2,550
Energy Northwest	472,740	243,847	—	—	—	228,893
Chelan County - Chelan County Public Utility District	425,122	406,824	—	—	—	18,298
Clallam County - Clallam County Hospital District 2	62,464	61,197	196	65	702	369
Clark County:						
Clark County Public Utility District 1	414,419	411,176	—	—	—	3,243
Hazel Dell Sewer District	24,953	9,745	1,783	—	—	13,425
Vancouver City Housing Authority	25,098	10,945	12,726	12,543	—	1,427
Cowlitz County - Cowlitz County Public Utility District 1	156,465	155,213	—	—	—	1,252
Douglas County - Douglas County Public Utility District 1	68,039	63,110	—	—	—	4,929
Franklin County - Franklin County Public Utility District 1	39,548	38,584	—	—	—	964
Grant County - Grant County Public Utility District 2	620,961	605,585	—	—	—	15,376
Grays Harbor County - Grays Harbor County Public Utility District 1	63,355	62,208	—	—	—	1,147

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure					Debt outstanding			
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Long-term		
		Interest on debt	Other ¹	Total	Construction		Total	Non- guaranteed	Full faith and credit
7	8	9	10	11	12	13	14	15	
TEXAS—Con.									
Harris County—Con.									
Northeast Hospital Authority	85,073	3,242	79,059	2,772	1,389	57,844	54,140	51,270	2,870
Southeast Texas Housing Finance Commission	39,644	38,371	1,243	30	—	514	467,049	467,049	—
Tomball Hospital Authority	136,599	8,142	83,669	44,788	42,911	38,782	164,205	164,205	—
Hays County - Guadalupe-Blanco River Authority	28,306	11,592	14,450	2,264	—	5,698	185,446	167,319	18,127
Howard County - Colorado River Municipal Water District	25,140	9,088	15,254	798	105	2,329	170,835	170,835	—
Jefferson County:									
Lower Neches Valley Authority	37,539	21,961	6,498	9,080	1,959	3,150	317,194	304,550	12,644
Port of Port Arthur Navigation District	28,407	21,428	4,781	2,198	2,013	629	315,450	284,650	30,800
McLennan County - Brazos River Authority	232,690	170,739	20,830	41,121	30,082	7,825	2,488,127	2,488,127	—
Midland County - Midland Memorial Hospital District	125,095	2,206	118,832	4,057	3,096	41,363	51,608	32,986	—
Montgomery County:									
Montgomery County Municipal Utility District 47	8,539	3,144	2,749	2,646	2,646	—	52,575	—	52,575
San Jacinto River Authority	16,547	3,794	10,714	2,039	830	2,205	73,475	73,475	—
Town Center Improvement District	25,974	—	4,327	21,647	21,546	—	51,250	—	51,250
Nacogdoches County - Nacogdoches County Hospital District	85,584	1,855	71,075	12,654	10,790	24,202	31,354	—	29,970
Orange County - Sabine River Authority of Texas	51,072	37,045	11,172	2,855	2,855	4,091	527,272	527,272	—
Parker County - Parker County Hospital District	51,899	493	39,491	11,909	9,161	13,661	14,312	12,812	—
Polk County - Sam Rayburn Municipal Power Agency	22,635	13,887	8,416	332	—	96	215,381	215,381	—
Potter County - Panhandle Regional Housing Finance Corporation	3,847	3,847	—	—	—	—	61,678	61,678	—
Tarrant County:									
Fort Worth Transportation Authority	114,720	—	42,837	71,883	52,546	22,624	—	—	—
Tarrant County Regional Water District	54,559	17,900	27,849	8,810	7,267	5,697	348,220	348,220	—
Tarrant County Hospital District	286,585	524	269,285	16,776	9,635	125,450	9,655	—	9,655
Texas Municipal Power Agency	133,607	59,031	71,378	3,198	3,198	17,517	955,977	955,977	—
Travis County:									
Austin City Housing Authority	49,707	245	43,505	5,957	1,752	5,195	4,470	4,470	—
Capital Area Housing Finance Corporation	4,773	4,500	273	—	—	14	75,000	75,000	—
Capital Metro Transit Authority	107,684	—	93,653	14,031	355	35,815	—	—	—
Lower Colorado River Authority	862,233	72,141	420,530	369,562	359,437	156,777	1,760,574	1,583,797	—
Walker County - Trinity River Authority	112,849	33,841	50,252	28,756	27,745	13,439	718,086	718,086	—
UTAH									
Salt Lake County:									
Intermountain Power Agency	421,389	167,979	253,410	—	—	133,754	3,115,667	2,729,467	—
Utah Associated Municipal Power Systems	235,882	7,983	227,691	208	—	1,752	127,182	127,182	—
Utah Transit Authority	219,787	5,523	109,217	105,047	69,330	79,756	91,330	91,330	—
Utah County - Central Utah Water Conservancy District	63,259	6,603	45,060	11,596	11,596	4,591	181,119	181,119	—
Washington County - Washington County Water Conservancy District	21,434	2,326	1,737	17,371	16,776	620	58,459	58,459	—
VIRGINIA									
Albemarle County - Rivanna Water and Sewer Authority	9,417	2,849	5,791	777	627	2,658	54,406	54,406	—
Arlington County:									
Metropolitan Washington Airports Authority	661,828	93,132	187,879	380,817	374,916	84,482	1,733,151	1,656,981	38,085
Northern Virginia Transportation Commission	134,702	4,902	116,352	13,448	—	2,290	84,120	84,120	—
Henrico County - Capital Region Airport Commission	62,875	8,506	8,268	46,101	45,297	7,144	141,766	141,766	—
Loudoun County - Loudoun County Sanitation Authority	27,611	6,927	15,160	5,524	4,780	5,315	140,422	139,050	1,372
Northampton County - Chesapeake Bay Bridge and Tunnel District	26,513	13,229	9,379	3,905	3,905	5,561	230,400	230,400	—
Prince George County - Riverside Regional Jail Authority	24,768	3,606	21,001	161	—	11,588	56,419	55,214	—
Prince William County:									
Potomac and Rappahannock Transportation Commission	47,084	300	14,751	32,033	17,160	1,707	6,345	6,345	—
Upper Occoquan Sewage Authority	58,627	19,094	15,473	24,060	22,699	9,449	356,768	356,768	—
Chesapeake City Area - Chesapeake Hospital Authority	174,824	3,693	149,817	21,314	14,311	64,363	110,527	110,527	—
Fredericksburg City Area - Rappahannock Regional Jail Authority	19,497	4,588	14,909	—	—	7,778	73,898	73,898	—
Norfolk City Area:									
Southeastern Public Service Authority	64,345	12,754	40,081	11,510	—	14,610	246,430	246,430	—
Transportation District Commission of Hampton Roads	81,953	—	50,047	31,906	—	25,127	—	—	—
Petersburg City Area - Petersburg City Hospital Authority	118,326	1,639	113,379	3,308	—	47,207	15,592	15,592	—
Richmond City Area - Richmond Metropolitan Authority	20,701	10,599	9,571	531	531	3,858	185,496	162,314	23,182
Virginia Beach City Area - Hampton Roads Sanitation District	88,096	7,360	61,859	18,877	15,471	29,375	152,979	152,979	—
WASHINGTON									
Benton County:									
Benton County Public Utility District 1	108,826	2,316	76,222	30,288	27,549	8,759	65,840	65,840	—
Energy Northwest	470,966	289,392	169,117	12,457	12,457	80,741	6,355,430	6,355,430	—
Chelan County - Chelan County Public Utility District	430,252	49,948	311,530	68,774	61,965	51,602	868,885	868,885	—
Clallam County - Clallam County Hospital District 2	75,882	—	62,735	13,147	4,705	24,810	—	—	—
Clark County:									
Clark County Public Utility District 1	439,464	21,332	375,031	43,101	43,101	21,783	462,282	462,282	—
Hazel Dell Sewer District	21,678	3,044	8,998	9,636	9,580	1,356	56,713	—	54,254
Vancouver City Housing Authority	22,054	3,937	18,117	—	—	3,345	94,326	92,522	—
Cowlitz County - Cowlitz County Public Utility District 1	184,895	617	176,953	7,325	7,325	8,187	51,215	—	51,162
Douglas County - Douglas County Public Utility District 1	61,829	9,371	44,013	8,445	8,445	16,148	180,310	180,310	—
Franklin County - Franklin County Public Utility District 1	56,523	1,760	34,253	20,510	19,621	2,977	55,920	55,920	—
Grant County - Grant County Public Utility District 2	703,577	22,384	580,311	100,882	100,882	43,437	539,305	539,305	—
Grays Harbor County - Grays Harbor County Public Utility District 1	94,119	959	62,209	30,951	29,784	10,631	44,380	44,380	—

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Revenue					Other revenue
	Total ¹	Charges (general and utility ²)	Intergovernmental revenue		Taxes	
			Total	Federal		
1	2	3	4	5	6	
WASHINGTON—Con.						
King County:						
Central Puget Sound Regional Transit Authority	119,499	43,864	67,701	63,348	—	7,934
King County Housing Authority	180,491	140,272	27,030	1	2,076	11,113
King County Public Hospital District 1	196,091	154,379	27,270	—	10,643	3,799
King County Public Hospital District 2	59,491	—	3,248	379	54,313	1,930
King County Rural Library District	408,824	357,681	3,258	2,929	35,596	12,289
Port of Seattle District	129,877	19,351	107,429	107,429	—	3,097
Seattle City Housing Authority	376,594	9,321	324,351	41,488	—	42,922
Lewis County - Lewis County Public Utility District 1	51,020	49,221	—	—	—	1,799
Pierce County:						
Pierce County Housing Authority	22,457	12,477	9,146	9,146	—	834
Pierce County Public Transportation Benefit Area Authority	71,963	19,153	51,056	12,120	—	1,754
Port of Tacoma District	72,466	61,221	—	—	7,409	3,836
Snohomish County:						
Snohomish County Housing Authority	38,730	9,944	26,295	24,509	—	2,491
Snohomish County Public Hospital District 2	115,350	110,882	—	—	3,639	829
Snohomish County Public Hospital District 3	62,439	59,712	504	—	879	1,344
Snohomish County Public Transportation Benefit Area Corporation	62,792	17,282	7,201	6,838	34,350	3,959
Snohomish County Public Utility District 1	597,285	584,913	—	—	—	12,372
Whatcom County - Port of Bellingham Authority	17,170	10,464	1,006	472	4,576	1,124
WEST VIRGINIA						
Berkeley County - Berkeley County Public Service Sewer District ..	6,556	6,463	—	—	—	93
WISCONSIN						
Dane County:						
Madison Community Development Authority	18,106	2,929	7,898	7,494	—	7,279
Wisconsin Public Power Incorporated	168,444	162,861	—	—	—	5,583
Milwaukee County:						
Milwaukee Metropolitan Sewer District	121,560	5,754	44,027	433	64,697	7,082
Wisconsin Center District	24,980	9,076	—	—	14,006	1,898
WYOMING						
Albany County - Albany County Hospital District	60,009	56,214	—	—	709	3,086
Campbell County - Campbell County Hospital District	70,806	59,688	1,054	6	6,854	3,210

See footnotes at end of table.

Table 13. Finances for Individual Large Special District Governments: 2001-02—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Name of district	Expenditure						Debt outstanding		
	Total	Current expenditure		Capital outlay		Exhibit: Salaries and wages	Total	Long-term	
		Interest on debt	Other ¹	Total	Construction			Non- guaranteed	Full faith and credit
		7	8	9	10			11	12
WASHINGTON—Con.									
King County:									
Central Puget Sound Regional Transit Authority	132,389	10,882	81,799	39,708	14,905	14,708	202,614	202,614	—
King County Housing Authority	185,103	4,292	162,793	18,018	7,617	78,686	113,019	65,774	47,245
King County Public Hospital District 1	217,838	4,090	170,042	43,706	37,714	94,012	137,453	13,860	123,593
King County Public Hospital District 2	53,261	2,482	44,128	6,651	6,651	28,661	42,391	—	37,400
King County Rural Library District	741,466	78,193	219,856	443,417	—	104,861	2,256,310	1,677,795	502,625
Port of Seattle District	165,889	1,313	99,916	64,660	10,216	24,587	111,618	—	111,618
Seattle City Housing Authority	404,282	17,103	86,743	300,436	215,688	45,106	350,000	—	350,000
Lewis County - Lewis County Public Utility District 1	51,351	9,238	37,556	4,557	4,557	4,946	154,931	151,066	—
Pierce County:									
Pierce County Housing Authority	22,653	4,793	16,433	1,427	621	2,691	72,871	72,794	77
Pierce County Public Transportation Benefit Area Authority	62,496	270	56,746	5,480	4,321	41,180	3,910	3,910	—
Port of Tacoma District	91,679	7,391	34,878	49,410	42,242	14,613	115,574	67,629	47,945
Snohomish County:									
Snohomish County Housing Authority	52,863	3,414	31,815	17,634	580	2,573	92,337	92,337	—
Snohomish County Public Hospital District 2	113,585	2,328	108,080	3,177	1,407	47,970	47,819	28,291	16,960
Snohomish County Public Hospital District 3	57,989	320	56,972	697	—	15,375	9,842	3,910	1,610
Snohomish County Public Transportation Benefit Area Corporation	63,007	311	54,872	7,824	—	23,135	4,370	—	4,370
Snohomish County Public Utility District 1	649,638	47,062	540,239	62,337	52,114	54,137	765,355	748,922	16,433
Whatcom County - Port of Bellingham Authority	55,756	1,842	8,764	45,150	32,478	4,143	43,200	30,330	12,870
WEST VIRGINIA									
Berkeley County - Berkeley County Public Service Sewer District	8,345	2,689	2,672	2,984	2,984	1,267	50,723	50,723	—
WISCONSIN									
Dane County:									
Madison Community Development Authority	15,556	3,794	10,081	1,681	1,443	2,175	67,060	67,060	—
Wisconsin Public Power Incorporated	159,068	9,931	148,506	631	—	3,771	180,230	180,230	—
Milwaukee County:									
Milwaukee Metropolitan Sewer District	240,684	25,050	66,019	149,615	148,673	12,451	525,199	—	525,199
Wisconsin Center District	31,081	11,212	19,869	—	—	4,937	208,853	—	208,853
WYOMING									
Albany County - Albany County Hospital District	43,430	45	33,134	10,251	5,334	15,246	2,214	2,214	—
Campbell County - Campbell County Hospital District	55,835	258	48,315	7,262	3,964	21,316	—	—	—

¹Includes employee retirement revenue and expenditure where applicable, see text.

²For districts engaged in utility-type activities, includes revenue from other governmental units for provision of service.

³Includes short-term debt, not shown separately in the detail.

Note: Large special districts are those with either revenue or expenditure of \$10 million or more in fiscal year 2001-02, or total debt outstanding at end of fiscal year 2001-02 is \$20 million or more.

Table 14. Number of Special District Governments by Function and State: 2001-02

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total special districts	Single-function districts									Water transport and terminals
		Total	Education services		Social services			Transportation			
			Education (school building districts)	Libraries	Public welfare	Hospitals	Health	Highways	Airport	Parking facilities	
United States	35,052	31,877	518	1,580	57	711	753	743	510	46	159
Alabama	525	493	—	—	1	37	27	—	24	1	4
Alaska	14	14	—	—	—	—	—	—	—	—	—
Arizona	305	302	—	—	—	9	8	2	1	—	—
Arkansas	704	657	—	18	—	—	—	25	7	1	2
California	2,830	2,564	3	37	2	64	94	47	16	—	14
Colorado	1,414	1,101	—	44	3	22	20	17	8	1	—
Connecticut	384	322	—	—	—	—	—	25	—	—	—
Delaware	260	258	—	15	—	—	—	—	—	—	—
District of Columbia	1	1	—	—	—	—	—	—	—	—	—
Florida	626	431	8	5	8	28	15	7	8	—	7
Georgia	581	483	—	—	1	107	27	—	25	2	—
Hawaii	15	14	—	—	—	—	—	—	—	—	—
Idaho	798	762	—	56	1	14	2	65	—	—	1
Illinois	3,145	3,103	1	358	—	21	26	27	31	—	7
Indiana	1,125	1,088	425	286	—	16	—	—	—	—	—
Iowa	542	538	—	7	—	—	3	4	3	—	—
Kansas	1,533	1,513	—	22	3	20	2	2	—	—	—
Kentucky	720	706	—	105	—	8	60	12	—	—	10
Louisiana	45	43	—	1	—	—	—	2	1	—	20
Maine	222	197	—	—	—	2	—	1	—	—	2
Maryland	85	77	—	2	—	—	—	1	—	—	—
Massachusetts	403	388	—	—	—	1	—	1	—	—	—
Michigan	366	347	—	132	—	6	15	—	19	—	2
Minnesota	403	368	—	13	—	18	4	—	4	—	—
Mississippi	458	432	—	30	—	—	3	—	28	—	6
Missouri	1,514	1,500	—	146	30	14	111	281	2	—	1
Montana	592	535	—	—	1	9	2	—	8	—	—
Nebraska	1,146	869	—	—	—	19	1	13	60	—	—
Nevada	158	137	—	8	—	—	4	8	1	—	—
New Hampshire	148	123	—	—	—	—	—	6	—	—	—
New Jersey	276	265	—	—	—	—	—	3	—	—	—
New Mexico	628	621	—	—	—	4	—	—	—	—	1
New York	1,135	1,128	—	146	—	—	55	1	—	—	—
North Carolina	319	309	—	—	—	2	1	—	15	—	—
North Dakota	764	762	—	—	—	1	29	—	81	—	—
Ohio	631	608	—	67	—	7	47	3	52	—	13
Oklahoma	560	536	—	9	—	—	34	1	—	—	2
Oregon	927	904	—	16	—	19	15	87	1	—	9
Pennsylvania	1,885	1,620	81	3	1	61	12	3	37	41	2
Rhode Island	75	75	—	—	—	—	—	—	—	—	—
South Carolina	301	265	—	—	—	10	2	2	4	—	—
South Dakota	376	353	—	—	—	1	8	78	1	—	—
Tennessee	475	445	—	—	—	—	—	—	21	—	1
Texas	2,245	1,492	—	—	4	120	57	—	1	—	23
Utah	300	278	—	—	—	3	18	4	—	—	—
Vermont	152	139	—	—	—	—	13	—	—	—	—
Virginia	196	179	—	26	—	6	2	2	26	—	—
Washington	1,173	1,101	—	23	1	49	25	—	3	—	32
West Virginia	342	296	—	5	—	—	—	—	12	—	—
Wisconsin	684	677	—	—	—	—	—	—	—	—	—
Wyoming	546	458	—	—	1	13	11	13	10	—	—

Table 14. Number of Special District Governments by Function and State: 2001-02—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Single-function districts—Con.									
	Public safety			Environment and housing						
	Fire protection	Sewerage	Solid waste management	Natural resources					Parks and recreation	
				Total	Irrigation and water conservation	Flood control	Drainage	Soil conservation		Other natural resources
12	13	14	15	16	17	18	19	20	21	
United States	5,725	2,004	455	6,979	837	647	2,600	2,506	389	1,287
Alabama	12	—	8	68	—	—	—	67	1	2
Alaska	—	—	—	—	—	—	—	—	—	—
Arizona	151	21	—	83	65	11	5	1	1	1
Arkansas	80	60	16	258	7	60	122	69	—	9
California	368	130	23	484	154	31	23	121	155	156
Colorado	250	100	7	178	57	10	26	83	2	65
Connecticut	64	3	5	1	—	1	—	—	—	21
Delaware	—	—	—	239	—	—	239	—	—	1
District of Columbia	—	—	—	—	—	—	—	—	—	—
Florida	57	3	2	124	3	25	32	60	4	16
Georgia	2	—	9	38	—	—	—	38	—	14
Hawaii	—	—	—	14	—	—	—	14	—	—
Idaho	142	45	3	176	70	17	35	51	3	31
Illinois	823	119	7	979	—	33	839	105	2	366
Indiana	1	69	63	141	1	18	24	96	2	5
Iowa	67	32	21	251	—	15	135	101	—	2
Kansas	—	11	1	261	9	92	43	116	1	2
Kentucky	163	4	17	166	—	4	3	159	—	—
Louisiana	—	—	2	4	1	—	—	1	2	—
Maine	—	53	5	15	—	—	—	15	—	1
Maryland	—	1	2	44	—	3	11	24	6	1
Massachusetts	16	10	6	16	—	—	—	13	3	1
Michigan	4	25	13	80	—	—	—	80	—	2
Minnesota	—	16	3	114	—	14	—	98	2	2
Mississippi	34	7	5	242	—	24	137	81	—	—
Missouri	317	29	—	183	5	74	104	—	—	6
Montana	155	30	27	125	49	1	17	56	2	—
Nebraska	421	11	—	80	39	13	23	2	3	1
Nevada	19	8	—	33	7	1	—	25	—	7
New Hampshire	14	2	32	10	—	—	—	10	—	1
New Jersey	196	29	11	16	—	—	—	16	—	—
New Mexico	—	1	4	583	19	6	511	46	1	—
New York	911	—	5	3	—	—	—	1	2	2
North Carolina	—	10	3	155	1	5	50	98	1	1
North Dakota	281	—	2	79	20	1	—	58	—	245
Ohio	73	9	18	98	—	12	—	85	1	101
Oklahoma	26	3	2	97	3	8	—	86	—	—
Oregon	256	43	1	179	70	19	42	46	2	48
Pennsylvania	—	637	32	7	—	5	—	—	2	64
Rhode Island	34	2	—	3	—	—	—	3	—	—
South Carolina	86	8	2	48	1	—	1	46	—	16
South Dakota	72	28	3	102	14	17	—	71	—	—
Tennessee	—	1	6	108	1	11	—	94	—	—
Texas	141	9	2	442	86	79	47	218	12	3
Utah	19	17	4	81	18	1	20	40	2	8
Vermont	19	—	10	14	—	—	—	14	—	2
Virginia	—	12	9	47	—	—	—	47	—	5
Washington	387	34	—	170	76	33	60	—	1	55
West Virginia	—	52	48	15	—	1	—	14	—	2
Wisconsin	—	307	—	191	—	—	38	3	150	6
Wyoming	64	13	16	134	61	2	13	34	24	16

Table 14. Number of Special District Governments by Function and State: 2001-02—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Single-function districts—Con.					Multiple-function districts				
	Environment and housing—Con.	Utilities		Cemeteries	All other	Total	Sewerage and water supply	Natural resources and water supply	Fire protection and water supply	Other
	Housing and community development	Water supply	All other							
	22	23	24	25	26	27	28	29	30	31
United States	3,399	3,405	485	1,666	1,395	3,175	1,446	102	58	1,569
Alabama	152	134	19	—	4	32	7	1	14	10
Alaska	13	—	1	—	—	—	—	—	—	—
Arizona	—	15	11	—	—	3	—	—	—	3
Arkansas	122	49	3	—	7	47	11	2	—	34
California	71	344	71	256	384	266	99	14	8	145
Colorado	91	107	3	81	104	313	111	9	1	192
Connecticut	93	9	19	—	82	62	3	—	—	59
Delaware	3	—	—	—	—	2	1	—	—	1
District of Columbia	—	—	1	—	—	—	—	—	—	—
Florida	105	14	12	—	12	195	7	5	—	183
Georgia	201	28	4	—	25	98	32	1	—	65
Hawaii	—	—	—	—	—	1	—	—	—	1
Idaho	10	37	—	178	1	36	32	1	—	3
Illinois	112	96	20	73	37	42	18	2	—	22
Indiana	63	7	2	—	10	37	12	2	—	23
Iowa	23	19	6	—	100	4	1	—	—	3
Kansas	199	310	2	667	11	20	2	5	—	13
Kentucky	17	135	4	—	5	14	7	1	1	5
Louisiana	—	1	3	—	9	2	—	2	—	—
Maine	23	85	6	3	1	25	15	1	4	5
Maryland	21	1	1	—	3	8	4	—	—	4
Massachusetts	250	65	19	—	3	15	1	1	12	1
Michigan	—	16	27	—	6	19	16	—	—	3
Minnesota	167	6	6	—	15	35	1	14	—	20
Mississippi	57	6	9	—	5	26	17	—	—	9
Missouri	136	240	1	—	3	14	—	—	—	14
Montana	12	33	3	76	54	57	55	1	—	1
Nebraska	125	24	33	79	2	277	19	—	—	258
Nevada	5	16	7	2	19	21	7	1	—	13
New Hampshire	21	30	1	—	6	25	3	—	4	18
New Jersey	2	5	—	—	3	11	2	—	—	9
New Mexico	6	9	—	—	13	7	5	—	—	2
New York	—	3	1	—	1	7	—	1	2	4
North Carolina	91	23	6	—	2	10	6	—	1	3
North Dakota	39	2	—	—	3	2	—	1	—	1
Ohio	77	21	17	—	5	23	9	1	—	13
Oklahoma	105	255	1	—	1	24	9	2	—	13
Oregon	20	112	16	65	17	23	4	2	2	15
Pennsylvania	90	287	45	—	217	265	200	1	—	64
Rhode Island	25	10	1	—	—	—	—	—	—	—
South Carolina	46	29	12	—	—	36	19	—	—	17
South Dakota	40	7	1	—	12	23	5	14	—	4
Tennessee	98	181	17	—	12	30	17	—	1	12
Texas	398	231	9	—	52	753	550	10	—	193
Utah	16	34	6	45	23	22	15	2	—	5
Vermont	10	68	3	—	—	13	2	—	7	4
Virginia	—	8	4	—	32	17	10	—	—	7
Washington	41	129	38	100	14	72	28	4	1	39
West Virginia	39	112	10	—	1	46	43	—	—	3
Wisconsin	164	3	3	—	3	7	—	—	—	7
Wyoming	—	49	1	41	76	88	41	1	—	46

Appendix A.

Definitions of Selected Terms

Agency and private trust transactions. Excluded from Census Bureau data on government finances because it involves receipt, holding, and disbursement of moneys by the government as agent or trustee for other governments or private persons, such as collection of local government taxes, collection of federal income taxes and social security “taxes,” receipt and return of guarantee deposits, and the like.

Agriculture. Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities related to fish and game, forestry, irrigation, flood control, and other conservation activities. See Natural Resources.

Air transportation. Construction, maintenance, operation, and support of airport facilities.

Assistance and subsidies. Cash contributions and subsidies to persons, not in payments for goods or services or claims against the government. For local governments, this object category comprises only direct cash assistance payments to public welfare recipients. For states, it includes also veterans’ bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic education institutions.

Auxiliary enterprises. State institutions of higher education. Dormitories, cafeterias, athletic contests, lunchroom, student activities, and other auxiliary activities of state institutions of higher education financed mainly by revenue from charges.

Benefits, insurance trusts. See Insurance trust expenditure.

Bond funds. funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing. Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital outlay. Direct expenditure for contract or force account construction of buildings, grounds, and other improvements, and purchase of equipment, land, and

existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See Construction and Equipment.

Cash and deposits. Cash on hand and demand and savings or time deposits.

Cash and security holdings. Cash and deposits and governmental and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by state loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

Charges and miscellaneous general revenue. General revenue other than taxes and intergovernmental revenue.

Commercial activities, n.e.c. See Miscellaneous commercial activities.

Construction. Production of fixed works and structures additions, replacements, and major alterations, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes contract construction, undertaken on a contract basis by private contractors, and force account construction, undertaken with direct use of material and labor by the government.

Contributions, insurance trust. Amounts derived from contributions, assessments, premiums, “taxes,” etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system it administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

Corporation net income taxes. Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction. Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

County governments. Organized local governments authorized in state constitutions and statutes and established to provide general government; includes those governments designed as counties, parishes in Louisiana, and boroughs in Alaska.

Current charges. Amounts received from the public for performance of specific services benefitting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current expenditure. All expenditures with the exception of capital outlay. Includes current operations, assistance and subsidies, interest on debt, and insurance benefits and payments.

Current operation. Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt. All long-term credit obligations of the government and its agencies whether backed by the governments' full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligations bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligation, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from government-administered employee retirement funds. Refunding of long-term debt is the issuance of long-term obligations in exchange for, or to finance, the retirement of outstanding long term debt, generally to obtain more favorable interest rates.

Debt issued. See Long-term debt issued.

Debt offsets. See Long-term debt offsets.

Debt outstanding. All debt obligations remaining unpaid on the date specified.

Debt redemption. Long-term debt redeemed (i.e., amounts retired other than by refunding) plus any net decrease in short-term debt outstanding.

Debt retired. See Long-term debt retired.

Direct expenditure. Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments (i.e., all expenditure other than Intergovernmental expenditure).

Education. Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. State institutions of higher education includes activities of institutions operated by the state, except that agricultural extension services and experiment stations are classified under Natural resources and hospitals serving the public are classified under Hospitals. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other auxiliary enterprises financed mainly through charges for services are reported on a gross basis. Elementary and secondary education comprises payments for instructional, support services, and other activities of local public schools for kindergarten through high school programs. Direct state expenditure for other education includes state educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Education services. Comprises the functions of Education and Libraries.

Electric power. Operation and maintenance of electric power system including production or acquisition and distribution of electric power. See under Utility.

Elementary and secondary education. See under Education.

Employee-retirement expenditure. Cash payments to beneficiaries (including withdrawals of contributions) of government-administered employee-retirement systems, local government contributions to state-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

Employee-retirement revenue. Revenue from contributions required of employees for financing government-administered employee-retirement systems, earnings on investments held for such systems, and receipts of state payments for employees covered by government systems. Excludes any contributions by government, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes. For states, includes employer contributions from local governments, for such systems covering local government employees.

Employee-retirement system. A government-administered contributory plan for financing retirement and associated benefits for state or local government employees. Does not include noncontributory plans. See Insurance trust system.

Environment and housing. Comprises the functions natural resources, parks and recreation, housing and community development, sewerage, and solid waste management.

Equipment. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure. All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Financial administration. Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finances; tax administration; collection, custody, and disbursement of funds; administration of employee retirement systems; debt and investment administration; and the like.

Fire protection. Fire fighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of fire fighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Fiscal year. The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operations and closes its books.

Fish and game. Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry. Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest fire-fighting activities.

Full-faith and credit debt. long-term debt for which the credit of the government concerned, implying the power

of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes on nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Functions. Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

Fund. An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual governments, each fund is treated as a distinct fiscal entity. Here, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

Gas supply. Operation and maintenance of gas supply systems including acquisition and distribution of natural gas. See under Utility.

General debt. All debt other than that identified as having been issued specifically for utility purposes. See Utility debt.

General expenditure. All government expenditure other than the specifically enumerated kinds of expenditure classified as Utility expenditure, Liquor stores expenditure, and Employee retirement or other Insurance trust expenditure.

General expenditure, n.e.c. General expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

General local government support. Amounts distributed to local governments without restriction of function or purpose to which applicable.

General obligation debt. Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes. See also Full-faith and credit debt.

General revenue. All government revenue except Liquor stores revenue, Insurance trust revenue, and Utility revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General sale or gross receipts taxes. See under Sales and gross receipt taxes.

Health. Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and

immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services, and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewage treatment operations are classified under Sewerage.

Highways. Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

Hospitals. Financing, construction acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. Own Hospitals are facilities administered directly by the government concerned; Other Hospitals refers to support for hospital services in private hospitals or other governments. However, see Public Welfare concerning vendor payments under welfare programs. Nursing homes are included under Public Welfare unless they are directly associated with a government hospital.

Intergovernmental revenue. Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as General revenue.

Intergovernmental revenue for general local government support. Fiscal aid that allows the receiving government unrestricted use as to function or purpose.

Intergovernmental revenue from federal government. Intergovernmental revenue received by a government directly from the federal government. For local governments, excludes federal aid channeled through state governments, which is considered as Intergovernmental revenue from state government.

Intergovernmental revenue from local governments. Amounts from local governments: for shares in financial support of programs administered by the state; for reimbursements of services performed or expenditures made for them by the state; for application to debt services on state debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to state-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see Agency and private trust

transactions). Excludes proceeds from interest on local government securities held by the state and proceeds from state taxes on local government facilities.

Intergovernmental revenue from state government.

All intergovernmental revenue received from the state government. For local governments, includes amounts originally from the federal government but channeled through the state.

Judicial and legal. Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Land and existing structures, capital outlay expenditures. Purchase of these assets as such, purchase of rights-of-way, payments on capital leases, and title search and similar activity associated with the purchase transactions. See Capital outlay.

Libraries. Provision and support of public library facilities and services.

License taxes. Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "License" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenue.

Long-term debt. Debt payable more than 1 year after date of issue.

Long-term debt issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligation authorized but not actually incurred during the fiscal period are not included. Refunding issues of long-term debt represents the par value of refunding bonds issued during the fiscal year.

Long-term debt offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-term debt refunded. See under Long-term debt retired.

Long-term debt retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. Long-term debt refunded is the par value of long-term debt retired during the year as a result of refund transactions.

Miscellaneous commercial activities. Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), and cement plant, hail insurance systems, and the like.

Municipal governments. Organized local governments authorized in state constitutions and statutes and established to provide government for a specific concentration of population in a defined area; includes those governments designated as cities, villages, boroughs (except in Alaska), and towns (except in the six New England states, Minnesota, New York, and Wisconsin).

Natural resources. Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs.

N.E.C.. Not elsewhere classified. Net long-term debt.

Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed debt. Long-term debt payable solely from pledged specific sources—e.g., for earnings of revenue-producing activities (utilities, sewage disposal plants, toll bridges, etc.) from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resource of the government if the pledged sources are insufficient.

Parking facilities. Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Parks and recreation. Provision and support of recreational and cultural-scientific facilities and activities including golf courses, play fields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

Police protection. Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, and vehicular inspection.

Property taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles, or on certain or all intangibles.

Protective inspection and regulation. Regulation of private enterprise for the protection of the public and inspection of hazardous activities except for major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial administration.

Public safety. Comprises the functions of Police protection, Fire protection, Correction, and Protective inspection and regulation.

Public utility taxes. See under License taxes and sales and gross receipts taxes

Public welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Temporary Assistance for Needy Families (TANF) and under any other welfare programs; Vendor payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of welfare institutions. Other public welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Purchase of land and existing structures. Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Regular highway facilities. State expenditure for highways, other than toll facilities, is classified under this heading.

Rents and royalties. Rents from leased properties, mineral leases, royalties, and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity of the function concerned.

Revenue. All amounts of money received by a government from external sources—net of refunds and other correcting transactions.

other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other “receipts in kind.”

Salaries and wages. Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage. Includes amounts for labor in force account construction projects.

Sale of property. Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and gross receipts taxes. Taxes, including: “licenses” at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of “commissions” allowed to merchants for collection of taxes from consumers are excluded.

Sanitation. Comprises Sewerage and Solid waste management (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

School district governments. Organized local entities providing public elementary, secondary, and for higher education which, under state law, have sufficient administration and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or state governments.

Securities. Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Selective sales and gross receipts taxes. See under Sales and gross receipts taxes.

Sewerage. Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

Short-term debt. Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Sinking funds. Funds established specifically for the redemption of Long-term debt principal

Social services and income maintenance. Comprises the functions of Public welfare, Hospitals, Health, Social insurance administration, and veterans’ services.

Solid waste management. Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

Special assessments. Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

Special district governments. All organized local entities (other than counties, municipalities, townships, or school districts) authorized by state law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments; known by a variety of titles, including districts, authorities, boards, and commissions.

State government. The state government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semi-autonomous authorities, institutions of higher education, districts, and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information included in the Census Bureau reports represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central state funds. Each data item for a state government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds.

Taxes. Compulsory contributions exacted by a government for public purposes except employee and employee assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that local government tax revenue excludes any amounts from shares of state-imposed and collected taxes, which are classified as Inter-governmental revenue.

Toll highway facilities. Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by state agencies. Expenditure for this purpose includes only acquisition, construction, and maintenance of state facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

Township governments. Organized local governments authorized in state constitutions and statutes and established to provide general government for areas defined without regard to population concentration; includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, and townships in other states.

Transit. Construction, maintenance, and operation of public mass transit systems— bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under Highways. See under Utility.

Transit subsidies. Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems., including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under Utility.

Transportation. Comprises the functions of Highways, Air transportation, Parking facilities, Water transport and terminals, and Transit subsidies.

Utility. A government owned and operated water supply, electric light and power, gas supply, or transit system. Government revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities. Also see Transit subsidies.

Utility debt. Debt originally issued specifically to finance government owned and operated water, electric, gas, or transit utility facilities.

Utility expenditure. Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent government), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent government (such costs, when identifiable, are treated as expenditure for the function served).

Utility revenue. Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as General revenue). Any monies from taxes, special assessments, and intergovernmental revenue are classified as General revenue, not Utility revenue.

Vendor payments. See under Public welfare.

Water supply. Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other local governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under Natural resources. See under Utility.

Water transport and terminals. Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Withdrawals, insurance trust. See Insurance trust expenditure.

Publication Program

2002 CENSUS OF GOVERNMENTS

The U.S. Census Bureau has conducted a Census of Governments every 5 years since 1957 covering three major subject fields relating to State and local governments—organization, employment, and finances. The results of the 2002 Census of Governments are being issued in both printed and electronic formats. The printed material contains three volumes, which are described individually below. The electronic dissemination will encompass data files and electronic versions of the publication, described in a separate section following the report descriptions.

FINAL REPORTS

Volume 1. Government Organization

No. 1. Government Organization. Data for the nation and by states on county, municipal, and township governments by population size; on public school systems by size of enrollment; and on special district governments by function. Also shown is the number of local governments, by type, in each county area in the nation and information about E-Government activities.

No. 2. Individual State Descriptions. A description of local government structure in each state is presented in this report.

Volume 3. Public Employment

No. 1. Employment of Major Local Governments. Statistics on March 2002 employment and payrolls for: all county governments; subcounty general-purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

No. 2. Compendium of Public Employment. Employment and payroll data for the month of March 2002 by government function for the nation, by states, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

Volume 4. Government Finances

No. 1. Public Education Finances. Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the nation, for states, and for large school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 2002.

No. 2. Finances of Special District Governments. Fiscal year 2002 statistics on finances of special district governments, by states, and for selected large districts.

No. 3. Finances of County Governments. Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 2002. Report provides national summaries, population-size group information, state area data, and displays of all individual county governments.

No. 4. Finances of Municipal and Township Governments. Fiscal year 2002 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population-size group and state. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

No. 5. Compendium of Government Finances. A summary of census findings on fiscal year 2002 government finances for state and local governments. Data are presented for the nation, for state areas by type of government, and for local governments in each individual county area.

No. 6. Employee-Retirement Systems of State and Local Governments. Membership, receipts, expenditure, number of beneficiaries, and financial assets of state and local government employee retirement systems. Data are shown for the nation, for states, and for large individual retirement systems.

ELECTRONIC MEDIA

Data from the 2002 Census of Governments and related annual and quarterly surveys are available via the internet at the Census Bureau Web site: www.census.gov/govs/www/index.html. For more information, see the Web site, or write to U.S. Census Bureau, Governments Division, Washington, DC 20233, or call Customer Services at 301-763-INFO(4636).

HOW TO PURCHASE PRINTED REPORTS

When the printed reports described above become available, they will be sold by the U.S. Census Bureau, Customer Services Center at 301-763-4636.

