| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|---|--------|-----------|-------------|---|
| Westlands Water District | Fresno | 131 | \$7,332,464 | \$1,844,350 |
| Fresno Irrigation District | Fresno | 97 | \$4,829,340 | \$1,045,387 |
| Panoche Water District | Fresno | 78 | \$3,811,349 | \$1,533,012 |
| Friant Water Authority | Fresno | 80 | \$3,435,349 | \$1,409,473 |
| Consolidated Irrigation District | Fresno | 37 | \$1,568,273 | \$392,499 |
| James Irrigation District | Fresno | 22 | \$978,010 | \$324,586 |
| Malaga County Water District | Fresno | 22 | \$919,528 | \$340,717 |
| Tranquillity Irrigation District | Fresno | 17 | \$828,397 | \$362,780 |
| Orange Cove Irrigation District | Fresno | 16 | \$811,837 | \$158,263 |
| Firebaugh Canal Water District | Fresno | 16 | \$742,109 | \$316,939 |
| Laguna Irrigation District | Fresno | 22 | \$461,881 | \$101,593 |
| Pinedale County Water District | Fresno | 11 | \$361,819 | \$0 |
| Riverdale Public Utility District | Fresno | 11 | \$214,920 | \$32,056 |
| Del Rey Community Services District | Fresno | 10 | \$180,590 | \$53,383 |
| Laton Community Services District | Fresno | 12 | \$142,978 | \$29,113 |
| Caruthers Community Services District | Fresno | 9 | \$137,068 | \$25,815 |
| Riverdale Irrigation District | Fresno | 7 | \$123,373 | \$49,877 |
| Fresno County Water Works No. 18 | Fresno | 9 | \$120,329 | \$4,987 |
| Kings River Water District | Fresno | 7 | \$92,153 | \$14,146 |
| Biola Community Services District | Fresno | 12 | \$88,067 | \$0 |
| Big Creek Community Services District | Fresno | 9 | \$19,955 | \$0 |
| Broadview Water District | Fresno | 3 | \$0 | \$0 |
| Easton Community Water System Authority | Fresno | 5 | \$0 | \$0 |
| Farmers Water District | Fresno | 3 | \$0 | \$0 |
| Free Water County Water District | Fresno | 5 | \$0 | \$0 |
| Fresno Slough Water District | Fresno | 5 | \$0 | \$0 |
| Friant North Authority | Fresno | 6 | \$0 | \$0 |
| Garfield Water District | Fresno | 5 | \$0 | \$0 |
| Hills Valley Irrigation District | Fresno | 3 | \$0 | \$0 |
| International Water District | Fresno | 5 | \$0 | \$0 |

| Lanare Community Services District | Fresno | 4 | \$0 | \$0 |
|---|--------|---|-----|-----|
| Liberty Water District | Fresno | 5 | \$0 | \$0 |
| Mercy Springs Water District | Fresno | 4 | \$0 | \$0 |
| Mid Valley Water District | Fresno | 5 | \$0 | \$0 |
| Oro Loma Water District | Fresno | 5 | \$0 | \$0 |
| Pleasant Valley Water District | Fresno | 7 | \$0 | \$0 |
| Raisin City Water District | Fresno | 5 | \$0 | \$0 |
| Sierra Cedars Community Services District | Fresno | 5 | \$0 | \$0 |
| Stinson Water District | Fresno | 3 | \$0 | \$0 |
| Tri Valley Water District | Fresno | 5 | \$0 | \$0 |
| Widren Water District | Fresno | 5 | \$0 | \$0 |