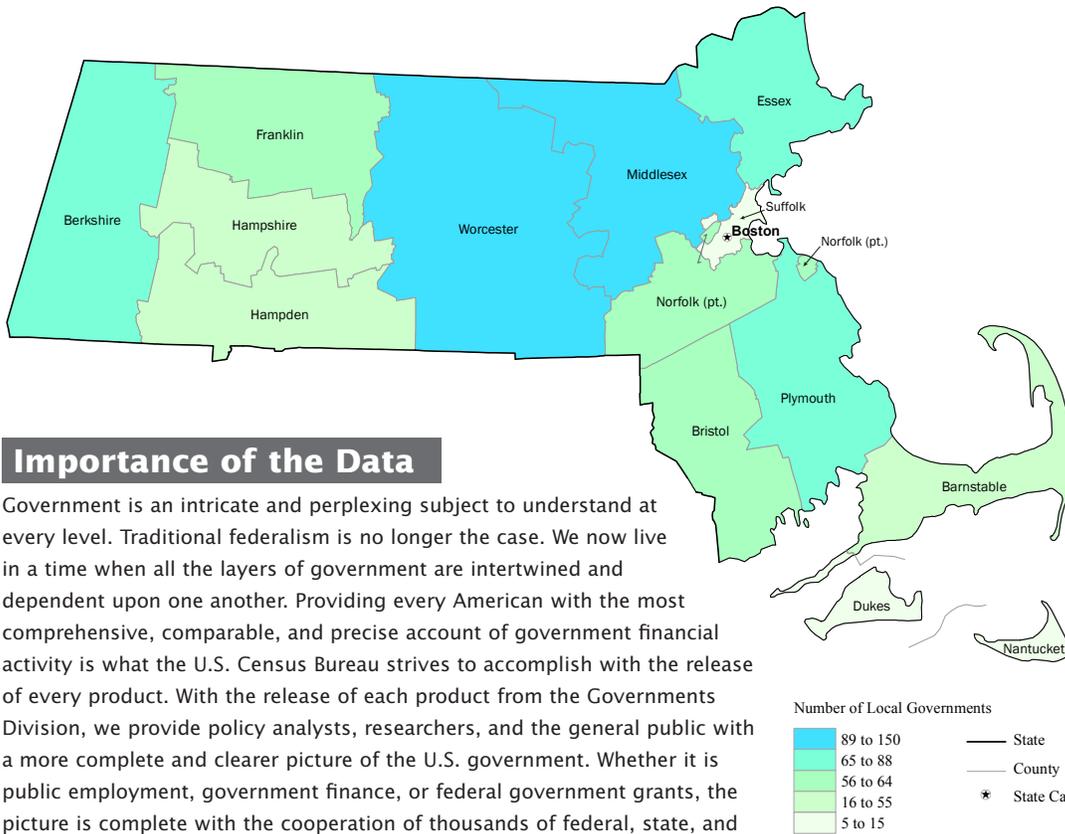


Exploring the Intricate Layers of State and Local Governments: Massachusetts

The Governments Division of the U.S. Census Bureau

Issued February 2011



Importance of the Data

Government is an intricate and perplexing subject to understand at every level. Traditional federalism is no longer the case. We now live in a time when all the layers of government are intertwined and dependent upon one another. Providing every American with the most comprehensive, comparable, and precise account of government financial activity is what the U.S. Census Bureau strives to accomplish with the release of every product. With the release of each product from the Governments Division, we provide policy analysts, researchers, and the general public with a more complete and clearer picture of the U.S. government. Whether it is public employment, government finance, or federal government grants, the picture is complete with the cooperation of thousands of federal, state, and local governments and dependent agencies who supply their data to the Census Bureau quarterly or annually for our surveys, or quinquennially for the Census of Governments. By providing us with these data, we can address the issues that concern state and local governments as well as their relationships to each other and the federal government.

How the Data Are Used

Governments Division's data are used to account for about 12 percent of the nation's Gross Domestic Product and are the basis for the Flow of Funds for the Federal Reserve and the National Income and Product Accounts for the Bureau of Economic Analysis. These data serve as important indicators for national economic and public policy. Governments Division's data serve as the foundation for developing national policy and analysis by a variety of entities—

- State and Local Governments:** Policy Research and Analysis, Allocating Funds, Comparative Analysis
- U.S. Congress:** Policy Research and Analysis
- Private Sector:** Research and Comparative Analysis
- Teachers and Students:** Educational Purposes
- Academic Professionals:** Policy Research and Analysis, Public Finance
- Federal Reserve:** Development of the Flow of Funds Accounts
- Bureau of Economic Analysis:** Development of the Public Sector Component of Gross Domestic Product
- Other Federal Agencies:** Measure Government Activities, Policy Research and Analysis
- General Public:** Research and Comparative Analysis

State and Local Government Employment

Total Full-Time Employees	299,320
State:	84,603
Local:	214,717

Total Full-Time Employee Pay	\$1,342,955,870
State:	402,542,297
Local:	940,413,573

State and Local Government Finances (thousands)*

Total Revenues	\$70,529,565
State:	49,684,116
Local:	31,017,151

Total Expenditures	\$64,751,583
State:	44,488,388
Local:	30,199,765

State and Local Debt Issued (thousands)

Total	\$89,413,569
State:	68,447,547
Local:	20,966,022

State and Local Government Cash and Security Holdings (thousands)

Total	\$123,951,955
State:	99,126,455
Local:	24,825,500

State and Local Receipts From Public-Employee Pension Systems (thousands)

Total	\$10,730,940
State:	8,868,033
Local:	1,862,907

State and Local Expenditures on Public-Employee Pension Systems (thousands)

Total	\$4,233,013
State:	2,881,971
Local:	1,351,042

Public School System Finances for Elementary-Secondary Education (thousands)

Total Elementary-Secondary Revenues	\$14,461,309
From Federal Sources:	754,202
From State Sources:	6,485,380
From Local Sources:	7,221,727
Total Elementary-Secondary Expenditures	\$13,930,189

Source: 2007 Census of Governments.

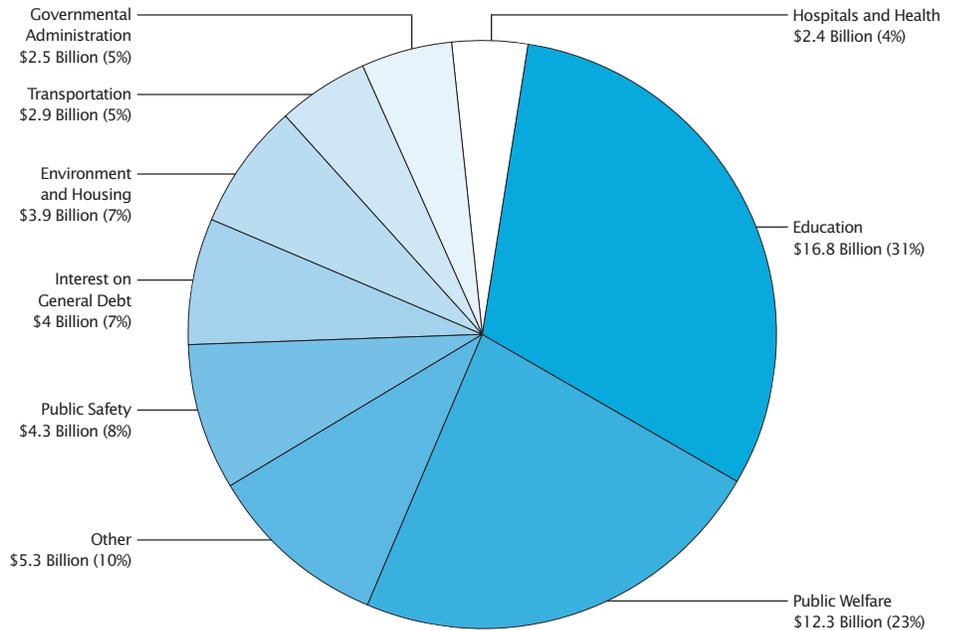
* Duplicative intergovernmental transactions are excluded, therefore subcategories do not add to total.

Federal Government Grants and Other Payments to State and Local Governments (by selected department, in thousands)

	U.S. Total	MA Total
Total Grants	\$439,794,255	\$11,223,856
Department of Health & Human Services	252,149,602	6,894,522
Department of HUD	47,970,959	2,048,522
Department of Transportation	47,955,354	783,031
Department of Education	35,142,474	693,314
Department of Agriculture	25,492,285	348,584

Source: U.S. Census Bureau, 2007 Federal Aid to States.

State and Local Direct General Expenditures



Source: U.S. Census Bureau, 2007 Census of Governments—Finance Component.

Rankings / MA

- **13th** in population.
- **33rd** in overall number of local governments (861).
- **46th** in number of counties (5).
- **43rd** in number of municipalities—tied with VT (45).
- **15th** in number of townships (306).
- **33rd** in number of special district governments (423).
- **36th** in number of independent school districts (82).
- **11th** in total amount of taxes collected.
- **13th** in expenditures on education.

Other Facts

- There are 89,476 local governments in the United States.
- Highest number of local governments—Worcester County area (150).
- Lowest number of local governments—Nantucket County area (5).

Data Products

State and Local Government Finances

- State Government Finances Summary and Individual State Tables
- State and Local Government Finances Summary Tables by Level of Government
- Local Government Finance Summary Tables by Type of Government
- State by Type of Government Unit-Level File

Government Employment and Payroll

Federal, State, And Local Government Employment Tables and Files include:

- Number of Employees
- Payroll by Function
- Part-Time/Full-Time Equivalents

Tax Statistics

- State Government Tax Collections by Type of Tax
- Quarterly State and Local Government Tax Revenues
- State Government Tax Collections Summary Report

State and Local Government Employee Public Pension Systems

- Annual State and Local Government Employee Public Pension Systems Files
- Quarterly State and Local Government Employee Public Pension Systems Files

Public Elementary-Secondary Education Finances

- Public Education Finances Report
- State-Level Education Tables
- Government Unit-Level Education Tables

Federal Spending

- Consolidated Federal Funds Report
- Online Query System for Consolidated Federal Funds
- Federal Aid to States Report

Notes: Since the data in these tables are from a census of all governments, the data are not subject to sampling variability, but are subject to coverage, response, and processing errors as well as errors of nonresponse. For more information on the data limitations, definitions, and methodology, see <www.census.gov/govs>.

FOR ADDITIONAL INFORMATION ON GOVERNMENTS DIVISION DATA, PLEASE VISIT US AT <WWW.CENSUS.GOV/GOVS>.