



*Municipal
Financial
Data*

38th Edition

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Municipal Financial Data
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November 2008

Municipal Financial Data is the Massachusetts Taxpayers Foundation's annual compilation of basic financial information for Massachusetts' 351 cities and towns. In addition to comparing communities' expenditures, revenues, tax rates, debt, and other characteristics, this booklet also includes statewide totals for key municipal financial statistics over the last ten years.

This booklet is available at \$5.00 per copy. To order a copy, contact the Foundation. More extensive data on local finances may be obtained from MTF or from the Division of Local Services of the Department of Revenue (<http://www.dls.state.ma.us/mdm.htm>).

Massachusetts Taxpayers Foundation
333 Washington Street, Suite 853
Boston, MA 02108-5170

Phone: 617-720-1000

Fax: 617-720-0799

Internet: www.masstaxpayers.org

Email: mtf_info@masstaxpayers.org

Major Trends in Local Finance

Driven by the global economic problems and the state's fiscal crisis, cities and towns are about to enter another period of cutbacks and serious retrenchment. The only question is how deep and how long.

As the economic news worsens and the likelihood of a large drop in state tax revenues grows, major cuts in state aid to local communities are certain to follow, either mid-year cuts in fiscal 2009 or as part of the fiscal 2010 budget, or both.

The data for fiscal 2008 reflect the calm before the storm, with most communities constraining spending and property taxes showing their smallest increase in almost a decade.

Total expenditures grew by 4.9 percent in 2008 compared to 5.9 percent in 2007 and 5.3 percent in 2006. This slower growth stemmed from a smaller increase in local aid (4.0 percent in 2008 vs. 8.1 percent in 2007) and the smallest increase in property taxes (4.8 percent) since 1999 (4.6 percent).

Despite increases in state aid for the past several years, state support has not returned to the levels preceding the last recession after adjusting for inflation. Non-education aid of \$1.521 billion in 2008 was less than the 2001 total of \$1.541 billion, a decline of 33.5 percent when accounting for inflation. While Chapter 70 aid increased from \$2.990 billion in 2001 to \$3.725 billion in 2008, after adjusting for inflation funding actually declined by 5.7 percent.

Several factors account for the more modest growth in property taxes. New growth, which is outside the Proposition 2 ½ limits, has been flat for several years, declining slightly in 2008 to approximately the same amount as 2002, compared to average growth of 15.4 percent a year between 1998 and 2001. New growth is likely to decline further in 2009 and beyond because of the credit crisis and recession.

Fewer and fewer communities have "excess capacity," the difference between total property taxes raised by a community and the actual levy limit, and thus

the additional amount that can be raised without an override. Three-quarters of Massachusetts communities have virtually reached their property tax ceiling with excess capacity of less than 1 percent. In fiscal 2008 the number of communities in this category jumped from 233 to 263 (see Table 1).

Massachusetts cities and towns, like state and local governments across the country, are headed into a very difficult period. State aid is certain to be cut, and voters are increasingly reluctant to approve overrides, leaving municipalities with little choice but to reduce spending. Over the next two years it is inevitable that there will be significant layoffs in scores of communities across the Commonwealth.

Table 1: Decreasing Amount of Excess Capacity

	0-1%	1-5%	5-10%	>10%
FY 2002	192 communities (54.7%)	81	27	51 (14.5%)
FY 2003	213	71	28	39
FY 2004	223	63	30	35
FY 2005	224	74	25	28
FY 2006	235	63	30	23
FY 2007	233	70	29	19
FY 2008	263 (75.1%)	49	24	14(4%)

Source: Department of Revenue's Division of Local Services, Municipal Data Bank

2007 Financial Summary

	2006	2007	Percent Change
Revenue (000)			
Property Taxes	9,983,131	10,488,785	5.1
Local Aid	4,521,403	4,887,785	8.1
Fees and Charges	3,416,314	3,647,034	6.8
All other	905,696	914,000	0.9
Expenses (000)			
Local purposes	18,398,594	19,477,203	5.9
Assessments	259,749	282,142	8.6
Overlay	168,201	178,259	6.0
Total*	18,826,543	19,937,604	5.9

2008 Financial Summary

	2007	2008	Percent Change
Revenue (000)			
Property Taxes	10,488,785	10,987,401	4.8
Local Aid	4,887,785	5,085,349	4.0
Fees and Charges	3,647,034	3,879,282	6.4
All other	914,000	952,837	4.2
Expenses (000)			
Local purposes	19,477,203	20,443,365	5.0
Assessments	282,142	289,798	2.7
Overlay	178,259	171,706	-3.7
Total*	19,937,604	20,904,869	4.9

* For both revenue and expenses, "All other" includes funds from various non-tax sources, including any prior year surplus, that also support expenditures.

Statewide Data

Total by Fiscal Year (\$, Millions)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total Amount to Raise*	13,520	14,368	15,335	16,207	16,608	17,084	17,886	18,827	19,938	20,905
Revenues										
Property Taxes	6,753	7,104	7,520	8,004	8,494	9,016	9,483	9,983	10,489	10,987
Local Aid	3,738	4,053	4,349	4,546	4,414	4,184	4,369	4,521	4,888	5,085
Chapter 70 Education Aid**	2,136	2,333	2,492	2,688	2,734	2,615	2,675	2,761	2,930	3,118
School Building Aid**	205	237	281	312	328	345	341	347	367	339
Lottery Aid	660	756	819	818	778	661	736	761	920	935
Fees and Charges*	2,358	2,490	2,653	2,751	2,864	3,003	3,166	3,416	3,647	3,879
Spending										
Local Expenditures*	13,138	13,975	14,934	15,810	16,212	16,666	17,461	18,399	19,477	20,443
Assessments	214	226	228	229	236	242	248	260	282	290
Abatements and Refunds	168	167	173	167	160	176	176	168	178	172
Proposition 2 1/2										
Maximum Levy Limit	6,930	7,295	7,725	8,202	8,675	9,191	9,656	10,180	10,693	11,208
New Construction	152	175	202	213	214	231	215	223	229	218
Excess Capacity	177	191	205	198	181	174	172	197	204	220
Overrides	9	7	21	30	49	40	27	49	34	36
Debt/Capital Exclusions	190	206	237	285	295	328	331	348	350	355
Other Measures										
Net Free Cash	484	485	542	559	467	506	461	593	621	693
Stabilization Funds	247	302	346	410	437	461	450	439	459	515

* Total Amount to Raise is the sum of local expenditures, state and county assessments, and reserves for abatements and refunds. Total Local Aid includes other aid that is not shown separately in the table.
 ** Chapter 70 Education Aid amounts exclude direct aid to regional schools. In 2006, school building assistance was moved off the "cherry sheet" local aid distribution; the amount shown is approximate.

Statewide Data

Percent Change by Fiscal Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total Amount to Raise*	6.7	6.3	6.7	5.7	2.5	2.9	4.7	5.3	5.9	4.9
Revenues										
Property Taxes	4.6	5.2	5.9	6.4	6.1	6.1	5.2	5.3	5.1	4.8
Local Aid	9.9	8.4	7.3	4.5	-2.9	-5.2	4.4	3.5	8.1	4.0
Chapter 70 Education Aid**	12.7	9.2	6.8	7.9	1.7	-4.4	2.3	3.2	6.1	6.4
School Building Aid**	10.2	15.4	18.6	11.2	5.1	5.1	-1.2	1.9	5.7	-7.8
Lottery Aid	12.9	14.4	8.4	-0.1	-4.8	-15.0	11.3	3.4	20.8	1.6
Fees and Charges*	7.4	5.6	6.6	3.7	4.1	4.9	5.4	7.9	6.8	6.4
Spending										
Local Expenditures*	6.9	6.4	6.9	5.9	2.5	2.8	4.8	5.4	5.9	5.0
Assessments	-2.2	5.9	0.7	0.7	3.0	2.5	2.4	4.7	8.6	2.7
Abatements and Refunds	-0.2	-0.8	3.7	-3.4	-4.6	10.4	0.1	-4.6	6.0	-3.7
Proposition 2 1/2										
Maximum Levy Limit	5.2	5.3	5.9	6.2	5.8	5.9	5.1	5.4	5.0	4.8
New Construction	21.3	15.4	15.4	5.4	0.1	8.2	-7.0	3.7	2.7	-5.0
Excess Capacity	32.3	7.7	7.3	-3.3	-8.5	-3.8	-1.1	14.4	3.6	7.8
Overrides	18.6	-20.8	206.7	45.0	62.8	-18.8	-31.8	80.8	-30.4	5.9
Debt/Capital Exclusions	13.6	8.3	14.9	20.1	3.8	11.0	0.9	5.3	0.5	1.4
Other Measures										
Net Free Cash	21.6	0.3	11.8	3.2	-16.6	8.5	-9.0	28.8	4.7	11.6
Stabilization Funds	30.4	22.4	14.4	18.6	6.5	5.6	-2.3	-2.4	4.4	12.3

* Total Amount to Raise is the sum of local expenditures, state and county assessments, and reserves for abatements and refunds. Total Local Aid includes other aid that is not shown separately in the table.
 ** Chapter 70 Education Aid amounts exclude direct aid to regional schools. In 2006, school building assistance was moved off the "cherry sheet" local aid distribution; the amount shown is approximate.

Explanation of Tables

The following tables present local financial information for fiscal 2007 and 2008. For each year, two tables are provided, one showing municipal financial data and the other community tax rates. In addition, a single table detailing local debt characteristics follows the fiscal 2007 tables. The column headings for the tables are explained below.

Column Headings for 2007 and 2008

Municipal Financial Data Tables

(with statewide totals for 2008)

Population

This figure is the 2006 population as estimated by the U.S. Census Bureau. It is used to compute per capita statistics.

State Total: 6,437,193

Total Amount to Raise

The total of local expenditures, state and county assessments, and “overlay” reserves (the amount determined by the assessors to be needed for anticipated tax refunds, exemptions and uncollected taxes).

2008 State Total: \$20.91 billion

Change

The percent change from the prior fiscal year.

2008 State Average: 4.9 percent

Expenditures

Local

Total amounts budgeted by the city or town for local purposes in the fiscal year plus any additional lottery distributions available for expenditure. This includes amounts appropriated and amounts otherwise required to be raised by the municipality, such as regional school district assessments.

2008 State Total: \$20.44 billion

Change

The percent change in local expenditures from the prior fiscal year.

2008 State Average: 5.0 percent

Assessments

Total amounts assessed against the city or town on the “cherry sheet.” The amounts shown include charges for all state, county and special district purposes but exclude regional school district, school choice and charter school assessments.

2008 State Total: \$290 million

Change

The percent change in assessments from the prior fiscal year.

2008 State Average: 2.7 percent

Revenue Sources

Property Taxes

The amount the city or town must raise through real and personal property taxes. It is the difference between the total amount to be raised and the locality’s non-tax receipts.

2008 State Total: \$10.99 billion

Change

The percent change in property taxes from the prior fiscal year.

2008 State Average: 4.8 percent

Local Aid

Total amount paid by the state to the city or town as aid or reimbursements. This total is shown on the cherry sheet, a report issued yearly to a city or town estimating state and county charges and the state aid it will receive. The amounts in our tables include any additional lottery distributions not shown on the cherry sheet but exclude aid that the state sends directly to regional school districts of which the city or town is a member as well as school choice tuition payments from sending districts to receiving districts.

2008 State Total: \$5.09 billion

Change

The percent change in local aid from the prior fiscal year.

2008 State Average: 4.0 percent

Fees and Charges

Estimated receipts from the motor vehicle excise, license fees, fines, special assessments, rentals, sales of services (e.g., municipal light, water, sewer) and other local sources.

2008 State Total: \$3.88 billion

Change

The percent change in fees and charges from the prior fiscal year.

2008 State Average: 6.4 percent

Note: Cities and towns support their expenditures with funds from several other non-tax sources, including any surpluses from prior years. They are not shown separately but are included in the Total Amount.

Tax Limit

Under the provisions of Proposition 2½ the Department of Revenue (DOR) calculates a tax limit each year for each city and town. DOR takes the previous year's limit and adds 2.5 percent, plus the tax on any amounts added to the municipality's property tax base from new construction and any taxes temporarily added to support local debt or capital expenditures. A community can tax up to its limit without a local override vote.

2008 Total: \$11.21 billion

Excess Capacity

Excess capacity is the difference between the amount of property taxes that a municipality chooses to raise and the amount of taxes that could be raised under the tax limit. It represents the additional taxes a city or town may collect without overriding Proposition 2½..

2008 Total: \$220 million

Percent

Excess capacity expressed as a percent of total property taxes.

2008 State Average: 1.6 percent

Levy From Growth

The amount of property taxes generated by growth in property value from new construction or major renovations. Communities can increase their tax limits by taxing such growth, but increases in property value due to community-wide revaluation of existing properties cannot be used to increase the tax limit.

2008 Total: \$218 million

Column Headings for 2007 and 2008

Tax Rates Tables

(with statewide totals for 2008)

Assessed Value

The total assessed valuation, as determined by the local assessors, of all taxable real and personal property as of January 1. Taxes for the fiscal year that ends on June 30 of the following year are based on this amount (for example, the assessed valuation as of January 1, 2007 provides the basis for fiscal 2008 taxes). Following the assessed value is the year in which the community most recently completed a full, certified property revaluation (required every three years). While this is an indication of the currency of the assessed value, communities differ in how closely they maintain values between revaluations.

2008 State Total: \$991.15 billion

Tax Rates

Composite

This tax rate is calculated by dividing total property taxes by total assessed values and multiplying by 1,000. For communities with a single tax rate it is the same as the actual rate. For multiple tax rate communities it is the rate that would be in effect if the community had a single rate.

2008 State Average: \$11.29 per \$1,000 of assessed valuation

Residential and Other Rates

The actual tax rates for each class of property.

Column Headings for Debt Characteristics Table

Moody's Rating

The rating of the municipality's debt issuances by Moody's Investors Services as of July 2008. Current ratings may be found at www.moody.com.

Standard and Poor's Rating

The rating of the municipality's debt issuances by Standard & Poor's Ratings Services as of July 2008. Current ratings may be found at www.standardandpoors.com.

Moody's and Standard & Poor's ratings are given for information purposes only and do not constitute a judgment on the part of MTF. For more information about the significance of a given rating, contact Moody's Investors Services, 99 Church Street, New York, NY 10007 or Standard & Poor's Ratings Services, 84 State Street, Boston, MA 02109.

Debt per Capita

The amount of long-term debt outstanding as of July 1, 2007 divided by the 2006 population.

2007 State Average: \$1,684

Percent of Value

The same debt total divided by total equalized property valuation as of January 1, 2007, as determined by the Department of Revenue.

2007 State Average: 1.0 percent

Column Headings for Other Characteristics Table

1999 Income per Capita

Community income per capita as reported by the Census Bureau. Community income per capita, as determined by the Department of Revenue, is used in setting the state grant percentage for construction projects approved by the School Building Authority.

1999 State Average: \$27,233

Equalized Value per Capita

Total equalized property valuation as of July 18, 2008, as determined biennially by the Department of Revenue, divided by 2006 population.

2008 State Average: \$230,499

Expenditures per Capita

Total local expenditures divided by 2006 population.

2008 State Average: \$3,139

Comparative Single-Family Tax Bill

The 2008 residential tax rate multiplied by the average value of a single family residence in Massachusetts in 2006, as reported by the Department of Revenue, reduced by the amount of residential exemption adopted by the city or town, if any. The Department's calculation of the statewide single family average value excludes the 13 communities with residential exemptions, which account for 17 percent of the state's population.

2006 State Average: \$4,334

Percent Low-Income Students

Total number of low-income students in a community as a percent of 2007 foundation enrollment, as reported by the Department of Education. Low income status is determined by students' federal eligibility for free or reduced-price lunch. Low-income students attending regional school districts are allocated among member communities based upon the communities' share of the district's foundation enrollment.

2007 State Average: 17.4 percent

Note: Fiscal 2008 financial data for Richmond were not available at the time this report was prepared for publication and are not included.

2007 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2006 (\$000)	2007 Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2007 (\$000)	2007 (%)	2006 (\$000)	2007 (%)	
				2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)					
Abington	16,378	43,208	19.7	42,583	19.4	189	25.6	21,897	13.3	9,994	11.1	7,067	21.7	21,917	20	0.1	620	472
Acton	20,586	72,882	5.6	72,216	5.4	197	22.8	57,719	18.0	6,261	18.7	8,523	-27.8	57,730	11	0.0	814	799
Acushnet	10,518	25,624	8.6	25,204	8.9	155	7.0	11,513	8.1	8,115	8.6	4,624	2.2	11,517	4	0.0	442	367
Adams	8,371	13,519	8.5	13,306	8.6	29	16.1	7,350	12.3	2,606	26.5	1,232	-0.4	7,509	159	2.2	121	85
Agawam	28,510	74,304	11.6	72,990	12.4	154	16.8	40,874	7.7	18,547	23.9	12,335	14.0	43,894	3,019	7.4	934	589
Alford	398	1,122	-9.0	1,098	-7.1	0	35.8	972	8.6	19	18.1	103	12.5	1,156	184	19.0	28	38
Amesbury	16,542	50,933	7.2	49,076	6.5	1,369	57.8	28,360	9.5	12,706	5.7	8,453	8.3	29,363	1,004	3.5	756	690
Amherst	34,049	67,404	11.3	65,650	11.1	1,442	23.4	32,080	12.2	16,246	22.2	15,831	9.6	32,095	15	0.0	963	637
Andover	33,475	128,186	11.4	124,968	10.8	2,463	54.6	90,261	10.5	11,017	17.3	24,480	9.8	90,300	39	0.0	2,036	2,157
Arlington	41,075	116,959	9.8	113,274	9.6	2,490	-3.1	76,778	16.8	17,870	13.9	18,990	3.5	76,815	37	0.0	844	887
Ashburnham	5,996	13,541	19.8	13,360	20.0	52	33.9	8,583	13.1	977	32.5	3,082	18.9	8,585	2	0.0	183	120
Ashby	2,943	5,290	8.2	5,212	7.9	19	15.5	4,095	17.8	560	34.5	572	-7.1	4,098	3	0.1	71	61
Ashfield	1,822	3,792	12.1	3,770	12.2	2	-20.3	2,565	8.1	309	29.3	417	3.7	2,575	10	0.4	42	68
Ashland	15,678	57,086	24.7	56,709	25.1	157	-17.1	30,229	12.2	6,308	28.2	14,428	18.3	30,230	1	0.0	807	752
Athol	11,661	16,581	27.7	16,341	28.0	61	11.0	8,650	27.4	2,960	25.1	4,163	21.3	8,652	2	0.0	170	143
ATTLEBORO	43,283	116,656	12.4	115,258	12.4	805	22.2	46,754	10.6	40,493	8.3	27,217	18.6	46,779	25	0.1	975	1,233
Auburn	16,375	43,355	12.5	42,603	12.8	189	6.0	28,041	14.8	6,704	17.0	7,041	9.1	28,137	96	0.3	542	802
Avon	4,328	18,901	18.2	18,408	16.7	86	-1.5	12,809	10.5	1,616	15.5	1,730	12.9	12,817	9	0.1	108	295
Ayer	7,315	26,854	8.8	26,591	8.8	77	21.1	13,907	12.0	4,906	9.7	6,049	11.5	14,108	201	1.4	247	392
Barnstable	47,380	150,697	22.3	145,094	22.8	3,730	26.2	83,219	7.3	14,300	10.7	41,308	55.0	83,333	114	0.1	1,152	919

Barre	5,427	9,246	4.2	9,117	4.4	30	-10.3	4,888	6.4	1,130	33.4	2,527	12.9	5,105	218	4.5	126	178
Becket	1,799	4,965	20.7	4,860	19.9	33	10.6	3,834	15.4	260	44.0	461	23.5	3,843	9	0.2	121	119
Bedford	12,884	66,891	15.1	65,713	15.2	257	-4.9	40,415	9.5	6,329	38.9	11,928	34.2	41,642	1,226	3.0	931	1,200
Belchertown	14,103	39,107	12.5	38,887	12.7	103	-22.7	17,620	12.2	15,387	11.8	4,947	17.9	17,702	82	0.5	631	569
Bellingham	15,896	50,452	14.6	49,734	14.2	263	15.8	26,308	11.2	12,573	5.7	7,061	8.0	26,324	16	0.1	560	999
Belmont	23,308	89,859	11.4	87,439	11.5	1,446	0.2	57,482	7.8	7,566	5.0	16,272	0.4	57,530	48	0.1	687	680
Berkley	6,391	16,671	23.4	16,463	23.7	130	15.7	6,810	29.2	7,526	8.4	1,085	7.7	6,816	7	0.1	184	111
Berlin	2,719	9,203	9.4	8,995	8.8	34	18.0	6,396	9.5	1,335	33.0	760	22.5	6,544	148	2.3	175	151
Bernardston	2,234	4,510	23.8	4,445	23.8	13	10.0	2,958	16.7	610	38.9	433	17.7	2,959	2	0.1	69	79
BEVERLY	39,538	108,741	11.0	107,178	12.1	1,164	7.4	65,287	9.6	16,219	10.3	24,774	15.7	65,320	33	0.1	1,022	1,618
Billerica	41,391	120,553	8.0	116,246	7.1	2,532	56.0	78,351	10.2	22,386	12.0	14,753	7.0	78,390	39	0.0	1,334	1,699
Blackstone	9,032	17,769	5.0	17,460	4.0	45	42.9	11,999	8.8	1,699	26.7	2,479	4.1	12,008	9	0.1	263	147
Blandford	1,276	3,130	36.4	3,087	35.8	9	-3.5	1,545	9.6	214	31.5	947	48.4	1,549	4	0.2	42	32
Bolton	4,472	16,849	10.7	16,542	11.0	15	3.0	13,886	13.3	872	7.2	1,031	-1.7	13,895	9	0.1	311	360
BOSTON	590,763	2,208,332	11.2	2,090,605	11.7	71,123	1.8	1,270,260	10.6	580,673	8.3	320,541	17.9	1,270,672	413	0.0	28,623	32,714
Bourne	19,224	63,360	10.2	61,311	9.4	1,536	30.9	30,705	14.7	9,220	13.1	20,440	18.0	30,733	28	0.1	567	579
Boxborough	5,073	18,589	14.7	18,342	15.0	58	-6.6	14,260	17.4	2,088	7.3	1,496	11.3	14,261	1	0.0	215	220
Boxford	8,127	29,301	20.5	28,793	19.8	136	152.5	19,661	10.4	2,658	10.1	3,887	26.6	20,267	606	3.1	150	181
Boylston	4,256	12,013	11.1	11,916	11.4	18	4.1	8,070	9.9	1,245	11.4	1,540	4.2	8,074	4	0.0	238	158
Braintree	34,185	107,307	13.4	103,024	13.0	3,389	31.6	58,112	7.7	13,974	17.0	30,310	22.8	58,174	62	0.1	858	565
Brewster	10,143	36,900	13.3	36,154	13.2	325	10.1	21,120	8.2	2,471	14.6	8,429	21.8	21,321	202	1.0	197	161
Bridgewater	25,695	45,629	19.0	44,777	19.1	440	14.6	26,580	15.7	5,449	17.4	11,832	17.2	26,592	11	0.0	462	388
Brimfield	3,695	8,349	10.8	8,293	11.0	11	-14.3	4,838	3.6	1,875	21.4	938	3.3	4,849	10	0.2	117	112
BROCKTON	94,191	304,622	8.1	300,385	8.0	2,375	4.8	89,470	7.7	148,423	11.1	49,551	4.2	89,560	90	0.1	992	1,162
Brookfield	3,070	7,459	9.8	7,423	9.9	17	3.6	3,641	9.7	2,391	10.9	905	4.8	3,641	1	0.0	195	182

2007 Municipal Financial Data

CITY/Town	Population	Total		Expenditures				Revenue Resources				Tax		Levy from				
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Fees/Charges		Limit	Excess	2006	2007	
		2007	Change	2007	Change	2007	Change	2007	Change	2007	Change	2007	Change	(\$000)	(\$000)	(\$000)	(\$000)	(%)
Brookline	55,241	201,080	5.7	194,399	6.1	5,230	-0.6	130,077	8.5	18,021	3.6	43,855	9.4	130,078	2	0.0	2,233	1,990
Buckland	2,001	3,833	17.1	3,767	17.1	21	4.0	2,707	22.0	361	29.0	512	3.8	2,710	3	0.1	51	45
Burlington	24,895	91,015	10.9	89,633	10.9	514	0.6	64,407	9.7	7,979	13.4	14,570	16.9	68,242	3,834	6.0	1,017	1,485
CAMBRIDGE	101,365	454,356	11.6	441,521	11.8	8,408	5.5	231,787	4.0	43,143	4.6	120,695	13.7	305,445	73,658	31.8	13,518	10,147
Canton	21,772	73,032	8.0	71,049	7.9	682	0.6	45,760	7.8	6,642	19.0	16,005	17.5	45,787	27	0.1	486	985
Carlisle	4,852	21,909	5.0	21,803	4.9	34	26.1	17,341	8.0	1,944	11.5	2,236	-11.9	17,377	36	0.2	290	340
Carver	11,578	31,836	12.8	31,394	12.8	188	26.8	15,367	16.2	12,088	1.6	2,160	37.2	15,371	5	0.0	320	433
Charlmont	1,377	2,860	2.8	2,828	3.2	8	-62.8	2,018	12.8	338	45.7	322	38.6	2,043	24	1.2	54	22
Charlton	12,567	24,134	32.1	23,913	31.9	38	12.5	13,637	17.1	1,722	29.4	5,726	32.7	13,640	3	0.0	562	690
Chatham	6,783	37,244	4.7	36,427	4.6	526	5.3	22,520	8.5	1,892	6.3	9,191	3.5	22,690	170	0.8	292	309
Chelmsford	33,707	96,211	9.5	95,475	9.5	314	12.6	67,217	11.9	14,872	13.8	10,952	15.1	67,262	45	0.1	1,471	1,150
CHELSEA	32,792	119,888	5.6	116,970	6.3	2,513	4.7	29,949	11.4	63,297	5.1	23,255	9.3	29,954	5	0.0	778	914
Cheshire	3,343	4,755	10.6	4,678	10.3	30	5.2	2,364	10.0	1,054	33.5	876	2.6	2,369	5	0.2	46	45
Chester	1,313	2,566	9.8	2,534	9.7	2	32.2	1,866	16.1	335	48.7	275	-5.2	1,879	14	0.7	80	65
Chesterfield	1,275	2,604	9.2	2,563	9.0	16	-7.4	1,900	8.7	282	25.6	196	23.9	2,067	167	8.8	97	54
CHICOPEE	54,428	139,648	12.9	137,633	13.2	472	-6.6	54,506	8.8	56,426	14.5	22,386	7.8	55,261	755	1.4	884	1,167
Chilmark	953	7,556	15.4	7,242	15.2	287	37.7	5,432	9.1	9	33.8	1,197	15.3	5,696	264	4.9	50	47
Clarksburg	1,652	3,508	6.3	3,452	5.9	6	7.8	1,092	12.3	1,996	7.8	294	12.6	1,293	201	18.4	6	28
Clinton	14,163	36,062	10.0	35,763	10.1	95	-18.5	14,935	11.5	14,369	15.8	6,075	3.5	15,056	121	0.8	383	456
Cohasset	7,223	36,883	13.0	35,577	12.1	1,007	47.7	24,402	12.0	2,712	10.7	7,918	19.2	24,414	12	0.0	440	580

Colrain	1,852	3,518	21.2	3,485	21.5	2	-33.5	2,200	10.7	364	41.2	191	3.7	2,247	47	2.1	44	77
Concord	16,789	70,231	17.3	69,422	17.8	355	0.1	56,066	11.8	4,152	20.3	9,159	107.6	57,217	1,151	2.1	818	894
Conway	1,899	5,352	9.5	5,299	9.6	3	17.5	3,238	8.0	1,034	8.9	412	55.5	3,303	65	2.0	62	74
Cummington	982	1,838	9.7	1,822	9.9	1	-56.9	1,271	10.2	178	56.3	154	-13.5	1,272	1	0.1	19	24
Dalton	6,657	13,376	3.8	13,259	3.9	38	-2.2	8,586	8.9	1,514	27.8	1,475	11.5	8,822	236	2.7	284	191
Danvers	25,833	80,916	11.3	79,543	11.5	702	4.9	48,845	8.7	8,894	12.9	18,764	10.4	49,536	690	1.4	870	968
Dartmouth	31,366	71,234	11.7	70,230	11.9	665	10.1	38,178	8.9	15,192	16.0	15,421	27.0	38,228	49	0.1	816	835
Dedham	23,615	81,389	13.5	78,067	13.4	2,161	33.1	55,540	14.4	8,098	13.6	12,363	7.6	55,578	38	0.1	1,758	1,913
Deerfield	4,757	11,803	10.1	11,669	10.1	15	101.9	7,387	10.6	1,909	31.8	1,673	-5.5	7,387	0	0.0	76	91
Dennis	15,691	45,139	7.9	44,254	8.0	606	6.0	27,946	9.3	1,037	24.8	10,703	33.3	28,003	57	0.2	407	414
Dighton	6,715	13,472	13.0	13,295	13.0	109	13.5	9,978	16.6	924	22.9	1,663	8.4	10,082	104	1.0	310	329
Douglas	7,957	23,618	17.2	23,493	17.3	22	-9.9	10,508	15.2	8,100	17.0	2,829	20.6	10,512	3	0.0	282	303
Dover	5,641	26,857	16.8	26,369	17.0	259	6.6	21,801	16.8	1,625	15.8	2,110	11.9	22,240	440	2.0	628	445
Dracut	29,385	67,708	10.4	67,042	10.4	256	31.2	30,918	11.5	21,732	8.6	13,722	14.6	30,935	17	0.1	639	563
Dudley	10,830	15,164	6.5	15,012	6.6	35	11.0	7,784	6.3	2,030	27.4	4,484	11.1	7,789	5	0.1	134	157
Dunstable	3,222	7,226	8.1	7,201	8.9	2	20.3	5,859	7.9	313	29.1	691	47.1	5,863	4	0.1	166	128
Duxbury	14,599	57,701	10.6	57,164	10.9	235	-14.4	37,196	11.2	4,618	19.7	13,178	15.0	37,354	158	0.4	531	487
East Bridgewater	13,937	37,034	13.1	36,248	13.1	164	20.1	17,471	14.3	12,663	11.4	4,261	24.8	17,489	18	0.1	828	659
East Brookfield	2,094	3,404	3.3	3,344	3.4	21	5.2	2,118	-1.0	457	48.4	538	2.3	2,186	68	3.2	62	70
East Longmeadow	14,937	44,756	14.8	44,386	15.0	101	6.9	27,699	12.7	7,810	26.4	6,654	7.9	27,700	1	0.0	530	641
Eastham	5,509	18,932	6.8	18,409	6.2	368	28.9	13,946	7.2	526	13.2	3,533	35.9	14,103	157	1.1	149	136
Easthampton	16,082	36,120	15.4	35,782	15.4	92	-8.1	15,222	13.0	11,249	10.6	7,367	22.4	15,245	23	0.2	561	584
Easton	23,031	60,225	15.4	59,233	15.1	505	11.8	36,066	24.3	12,481	10.9	10,348	20.2	36,067	1	0.0	548	1,014
Edgartown	3,918	27,526	16.5	26,963	17.6	505	38.6	18,023	9.1	1,497	71.6	6,812	40.3	18,572	549	3.0	227	248
Egremont	1,362	3,573	7.0	3,536	7.2	2	-2.6	2,551	0.0	194	131.2	467	9.8	3,093	543	21.3	65	83

2007 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth			
		2006 (\$000)	2007 Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2007 (\$000)	2007 (%)	2006 (\$000)	2007 (\$000)
				2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)				
Erving	1,561	8,537	11.7	8,431	11.4	12	-26.1	6,219	5.5	477	18.8	519	17.2	76	1.2	41	50
Essex	3,320	12,385	13.7	12,230	13.2	53	154.8	8,193	21.4	341	14.6	3,069	-2.0	117	1.4	273	308
EVERETT	37,008	124,446	12.3	118,944	11.7	4,250	20.8	64,613	4.8	36,346	15.3	18,961	17.0	3,940	6.1	2,756	903
Fairhaven	16,266	43,090	12.1	42,370	12.0	248	10.4	19,042	8.6	11,454	8.4	8,299	13.3	202	1.1	156	274
FALL RIVER	91,474	234,548	11.4	232,028	11.5	1,553	2.0	58,658	18.4	128,322	8.2	41,461	18.4	994	1.7	2,330	1,643
Falmouth	33,590	104,617	8.7	102,950	8.8	1,137	3.5	64,609	8.0	9,476	29.3	23,372	43.5	72	0.1	1,092	1,288
FITCHBURG	40,050	114,487	9.3	113,053	9.2	767	16.2	33,364	12.1	54,282	9.2	24,968	16.1	3	0.0	918	1,152
Florida	676	2,631	15.5	2,579	15.4	1	53.1	1,712	21.0	589	17.4	88	-12.2	33	1.9	15	37
Foxborough	16,274	52,095	18.3	51,234	18.6	292	20.3	27,167	12.7	10,093	27.5	9,067	-0.1	26	0.1	525	606
Frammingham	64,762	213,306	8.3	209,974	8.3	1,454	-0.9	135,708	8.1	27,710	12.8	44,513	8.3	80	0.1	2,260	1,933
Franklin	31,267	103,566	10.6	101,089	10.3	1,952	54.7	44,228	10.0	31,244	15.7	22,146	40.4	31	0.1	765	1,177
Freetown	8,963	20,526	14.4	20,157	15.0	212	17.4	12,646	11.8	3,255	60.9	3,000	5.8	2	0.0	472	272
GARDNER	20,805	54,455	9.4	54,003	9.5	256	23.1	15,915	9.1	25,168	7.9	11,338	10.3	13	0.1	309	263
Aquinnah (Gay Head)	354	3,079	15.6	3,000	15.2	67	38.0	2,280	13.0	10	31.2	564	15.8	24	1.1	19	26
Georgetown	8,110	22,918	18.7	22,729	18.6	110	16.3	11,644	15.7	6,451	20.2	3,880	22.0	94	0.8	532	367
Gill	1,382	2,776	17.9	2,740	19.9	8	37.0	1,618	0.8	281	30.2	313	54.2	1	0.1	20	19
GLOUCESTER	30,564	88,624	9.3	85,892	8.8	2,217	26.0	50,781	9.1	12,560	8.7	21,863	11.3	37	0.1	856	1,000
Goshen	959	2,949	38.7	2,929	39.4	4	-7.9	1,597	2.9	199	29.9	277	18.0	50	3.1	32	25
Gosnold	85	1,247	25.0	1,231	25.4	9	-1.1	479	43.5	41	93.3	559	13.0	-11	-2.4	4	0
Grafton	17,405	41,540	18.0	41,121	17.9	143	32.6	22,618	16.9	8,653	13.1	6,610	32.6	16	0.1	954	959

Granby	6,347	18,160	33.2	17,650	33.2	418	56.5	7,457	13.7	5,047	16.7	1,976	87.2	7,462	5	0.1	193	190
Granville	1,668	4,446	5.8	4,414	5.9	1	-5.3	1,816	-4.9	1,781	11.7	433	-7.0	2,087	271	14.9	53	42
Great Barrington	7,437	20,363	14.2	20,143	14.4	69	2.2	14,208	10.5	1,070	28.7	3,068	18.3	15,135	927	6.5	475	369
Greenfield	17,699	49,182	15.0	48,889	14.9	45	19.3	22,493	8.0	15,229	10.1	7,424	14.1	22,565	72	0.3	610	359
Groton	10,585	30,580	11.5	30,307	11.8	72	35.3	22,198	7.0	1,116	33.7	6,101	38.4	22,459	260	1.2	394	587
Groveland	6,769	13,302	19.9	12,968	19.9	133	55.4	9,124	15.3	1,218	31.9	2,707	39.3	9,385	261	2.9	240	243
Hadley	4,812	13,579	10.4	13,312	10.6	206	7.9	7,570	6.4	1,744	13.3	3,623	17.9	7,574	4	0.0	207	113
Halifax	7,787	18,610	10.6	18,250	10.3	95	14.3	11,366	23.5	3,931	10.7	2,485	-4.5	11,369	3	0.0	339	341
Hamilton	8,267	23,793	13.8	23,452	13.6	242	35.9	18,736	13.0	1,001	27.8	3,541	36.9	18,804	68	0.4	174	172
Hampden	5,328	10,055	12.1	9,993	12.3	14	8.2	7,728	9.7	818	28.1	1,012	-2.6	7,740	12	0.2	141	114
Hancock	1,034	1,865	6.9	1,843	6.9	1	121.7	1,049	-13.3	411	91.2	266	-8.8	1,629	580	55.3	108	61
Hanover	14,115	45,598	12.4	44,933	11.9	177	-15.6	26,874	12.2	9,218	33.9	7,300	-3.9	26,897	23	0.1	517	560
Hanson	9,989	19,923	15.3	19,624	15.5	119	13.8	12,683	11.6	1,702	20.5	2,886	24.6	12,688	5	0.0	235	262
Hardwick	2,667	4,844	10.2	4,749	10.3	25	-4.7	2,629	22.3	552	33.0	1,016	14.9	2,656	27	1.0	143	79
Harvard	6,051	19,825	12.3	19,310	11.6	454	75.4	13,764	16.3	3,344	11.9	1,906	11.1	13,769	4	0.0	152	150
Harwich	12,537	48,494	5.8	47,553	5.9	511	3.5	30,182	5.7	3,539	62.2	12,009	32.0	30,217	34	0.1	416	378
Hatfield	3,261	8,111	3.3	8,036	2.9	2	-25.5	4,892	4.1	1,178	34.1	1,451	-1.0	4,894	2	0.0	71	59
HAVERTHILL	60,176	151,164	12.7	149,481	12.9	1,085	25.9	68,151	9.4	50,163	7.3	26,280	12.8	68,180	29	0.0	1,165	1,636
Hawley	342	912	21.7	904	21.8	1	-17.0	556	12.9	105	35.3	48	32.8	597	40	7.2	14	12
Heath	803	1,980	7.4	1,965	7.5	1	-12.7	1,464	12.6	296	8.6	130	2.3	1,589	125	8.5	16	46
Hingham	21,784	73,225	12.4	70,426	11.7	2,479	40.5	50,153	13.5	8,671	11.4	12,730	26.5	50,255	101	0.2	2,520	1,304
Hinsdale	1,792	4,216	12.7	4,126	12.9	16	11.2	2,570	3.9	385	25.2	336	2.2	3,073	503	19.6	90	67
Holbrook	10,730	30,091	5.5	28,610	4.4	1,275	35.8	17,131	7.2	6,541	12.8	5,079	19.8	17,173	42	0.2	292	227
Holden	16,667	40,123	7.5	39,763	7.7	132	18.4	23,613	3.8	4,612	114.1	8,960	3.0	23,627	14	0.1	596	665
Holland	2,539	5,666	12.7	5,608	12.5	5	33.5	4,001	11.7	1,060	24.8	390	-4.7	4,002	1	0.0	121	141
Holliston	13,896	51,684	15.1	51,369	15.6	157	21.0	29,357	10.3	10,964	16.4	8,222	49.6	29,372	16	0.1	528	499

2007 Municipal Financial Data

CITY/Town	Population	Total		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth			
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Fees/Charges		Limit	2007	2006	2007		
		2007	Change	2007	Change	2007	Change	2007	Change	2007	Change	2007	Change	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
		(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)
HOLYOKE	39,765	143,698	13.2	139,739	12.4	3,501	63.8	41,137	8.6	86,226	16.4	13,062	22.0	41,142	4	0.0	481	849	
Hopevale	6,226	21,283	10.1	21,140	10.2	27	-37.1	8,876	12.7	7,721	11.3	3,052	30.7	9,461	585	6.6	198	78	
Hopkinton	14,172	62,065	20.6	61,552	20.4	165	25.7	39,525	19.8	9,988	12.6	9,997	24.2	39,534	9	0.0	877	994	
Hubbardston	4,422	6,917	16.6	6,848	17.4	21	-0.8	4,735	12.2	570	34.5	1,086	4.2	4,736	2	0.0	148	164	
Hudson	19,447	54,209	11.9	52,639	11.4	1,211	44.7	30,067	11.2	9,447	17.0	8,970	11.3	31,410	1,343	4.5	778	899	
Hull	11,231	36,041	9.4	35,269	10.7	302	1.2	20,509	11.4	6,727	7.2	5,760	11.8	20,517	9	0.0	358	227	
Huntington	2,200	4,311	26.8	4,285	26.9	8	0.1	2,321	16.4	589	42.3	562	15.5	2,353	32	1.4	35	60	
Ipswich	13,293	40,938	15.7	40,336	15.6	251	35.9	23,493	11.6	6,596	7.5	6,623	20.5	23,504	11	0.0	726	390	
Kingston	12,475	37,969	10.8	37,569	10.8	167	24.3	20,760	14.3	6,329	6.5	9,236	28.3	20,763	3	0.0	467	424	
Lakeville	10,641	21,748	11.2	21,425	12.0	144	14.0	13,948	8.7	3,816	10.6	3,025	30.2	13,959	11	0.1	313	221	
Lancaster	6,970	15,392	7.9	15,200	8.0	58	18.7	11,604	16.6	1,167	18.8	2,149	14.9	11,678	74	0.6	591	329	
Lanesborough	2,921	9,106	14.5	8,976	14.7	30	5.3	5,989	10.4	1,566	16.5	852	14.0	6,079	90	1.5	100	176	
LAWRENCE	70,662	227,981	7.2	222,687	7.0	5,293	46.6	39,015	13.7	157,904	9.3	30,061	19.5	40,827	1,811	4.6	828	607	
Lee	5,858	18,863	5.0	18,611	5.0	51	7.6	9,683	5.5	3,201	8.7	3,438	13.2	10,478	795	8.2	294	269	
Leicester	11,003	26,347	4.2	26,162	4.4	92	14.8	10,046	14.8	12,179	7.9	1,684	29.5	10,052	7	0.1	182	343	
Lenox	5,159	19,293	8.0	19,184	8.0	34	3.7	10,820	12.3	2,776	9.2	4,201	-1.3	11,255	435	4.0	194	434	
LEOMINSTER	41,549	107,504	13.8	105,465	13.9	645	5.2	42,445	10.9	43,393	11.3	12,077	-1.2	47,649	5,204	12.3	1,173	818	
Leverett	1,778	5,114	10.0	5,100	10.3	2	8.4	3,602	10.5	481	17.5	572	29.2	3,711	109	3.0	66	59	
Lexington	30,231	143,177	12.7	141,925	13.2	649	-3.0	101,075	10.9	8,305	1.4	28,676	10.0	101,139	65	0.1	1,854	2,037	

Leyden	811	1,678	7.9	1,663	8.0	8	-4.9	1,321	13.1	108	40.6	131	30.9	1,340	20	1.5	27	24
Lincoln	7,948	28,635	15.3	28,334	15.4	164	-3.1	19,627	12.1	2,500	1.1	4,767	35.0	19,632	6	0.0	200	273
Littleton	8,648	31,191	11.3	30,853	11.2	98	27.0	20,396	20.3	4,371	14.1	5,011	13.2	20,409	13	0.1	352	434
Longmeadow	15,481	49,957	7.3	49,768	7.4	69	26.2	32,777	4.8	5,810	0.0	6,905	24.7	32,793	17	0.1	200	149
LOWELL	103,229	296,333	7.8	294,334	7.9	1,024	2.9	85,541	20.7	167,064	7.5	41,882	-2.0	90,596	5,055	5.9	1,567	1,842
Ludlow	21,951	50,167	5.8	49,791	5.8	95	23.1	23,700	9.4	16,363	16.5	7,431	4.9	24,709	1,009	4.3	448	449
Lunenburg	10,010	27,042	17.1	26,816	17.2	131	42.0	15,599	5.9	6,258	26.3	3,525	23.4	15,601	3	0.0	325	295
LYNN	87,991	248,295	11.0	244,620	11.5	2,876	6.2	81,655	14.0	145,112	10.0	13,878	8.6	82,674	1,020	1.2	1,893	1,085
Lynnfield	11,443	36,862	12.7	36,413	12.9	276	-6.5	24,319	6.4	3,716	19.6	4,508	11.3	24,325	6	0.0	264	230
MALDEN	55,595	152,055	12.0	147,491	12.5	3,574	3.5	55,142	9.5	60,070	13.8	33,946	18.4	55,152	10	0.0	1,024	1,187
Manchester-by-the-Sea	5,290	21,160	11.0	20,830	10.8	116	2.7	15,610	7.7	333	17.9	4,438	17.7	15,622	12	0.1	252	213
Mansfield	23,096	75,980	10.8	75,090	11.1	562	18.1	39,282	7.7	19,297	25.7	13,954	16.3	39,288	6	0.0	864	757
Marblehead	20,231	65,587	12.2	64,541	12.4	499	-5.1	45,348	13.7	5,907	22.6	11,579	11.0	45,354	6	0.0	623	495
Marion	5,285	20,605	21.6	20,307	21.7	73	34.6	13,372	12.1	738	22.7	5,072	54.8	13,374	2	0.0	208	277
MARLBOROUGH	38,062	118,578	12.3	116,694	11.8	366	39.8	79,019	9.5	17,084	22.9	19,815	9.5	84,656	5,637	7.1	1,800	4,143
Marshfield	24,836	82,224	7.8	81,407	7.9	340	-10.7	38,959	9.0	18,340	15.2	19,526	12.9	38,971	12	0.0	844	644
Mashpee	14,343	48,259	16.3	47,421	16.9	458	7.5	30,058	4.7	7,140	15.7	7,359	123.6	31,621	1,564	5.2	737	772
Mattapoisett	6,471	22,817	26.2	22,424	26.6	69	13.5	15,576	19.1	1,104	10.6	4,576	78.4	15,977	401	2.6	328	253
Maynard	10,180	31,937	10.8	31,626	10.4	90	44.8	19,146	13.2	5,959	9.1	5,240	15.9	19,191	45	0.2	136	130
Medfield	12,297	46,568	7.6	46,000	7.7	390	1.9	29,706	7.7	7,734	19.3	6,388	9.0	29,726	20	0.1	261	269
MEDFORD	55,681	141,750	12.5	135,367	12.7	5,731	12.7	72,283	8.7	30,709	6.2	33,503	15.6	72,322	39	0.1	914	1,412
Medway	12,817	41,725	10.1	41,282	10.3	198	14.7	24,285	10.6	9,598	19.4	7,167	13.6	24,290	5	0.0	428	190
MELROSE	26,666	69,617	10.3	68,649	10.5	629	-8.4	38,082	10.2	13,327	5.4	16,694	10.4	38,086	4	0.0	387	491
Mendon	5,767	12,494	20.9	12,398	20.9	14	11.2	8,727	12.4	577	28.9	2,363	23.0	8,734	7	0.1	187	142
Merrimac	6,392	13,442	13.4	13,259	13.1	107	41.3	8,085	12.6	1,403	8.5	3,387	15.0	8,085	0	0.0	176	184
Methuen	44,259	118,848	13.0	117,360	13.0	944	25.1	52,922	12.2	45,787	14.5	18,605	12.8	55,896	2,975	5.6	894	925

2007 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2006 (\$000)	2007 Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2007 (\$000)	2007 (%)	2006 (\$000)	2007 (\$000)	
				2007 Change (\$000)	2007 Change (%)	2007 Change (\$000)	2007 Change (%)	2007 Change (\$000)	2007 Change (%)	2007 Change (\$000)	2007 Change (%)							
Middleborough	21,305	64,319	14.3	63,645	14.4	322	32.4	25,588	10.9	21,461	11.3	13,131	41.7	25,595	7	0.0	483	847
Middlefield	549	1,272	28.2	1,261	28.5	1	-14.2	885	13.1	176	130.4	94	147.4	960	74	8.4	50	16
Middleton	9,319	22,861	18.1	22,281	18.1	241	20.1	16,061	13.7	2,404	39.5	2,403	23.6	16,576	515	3.2	710	674
Milford	27,523	71,758	12.1	71,042	12.2	123	-8.0	43,937	10.5	15,989	16.6	9,707	12.0	44,326	389	0.9	1,096	972
Millbury	13,609	35,708	17.4	35,203	17.4	158	23.3	16,247	20.2	8,894	15.0	5,949	18.8	16,453	206	1.3	899	576
Millis	7,972	22,838	12.0	22,078	11.5	669	41.9	13,415	16.9	4,092	12.4	3,337	6.6	13,423	8	0.1	134	249
Millville	2,953	5,050	9.1	5,002	10.1	15	-52.6	3,433	9.3	474	23.9	518	28.0	3,434	0	0.0	36	60
Milton	25,902	80,252	15.5	76,514	16.3	3,322	18.5	51,317	16.8	8,716	16.7	17,530	16.2	51,425	108	0.2	575	305
Monroe	102	622	-14.9	620	-14.8	0	-46.0	402	5.3	97	-10.7	39	16.0	462	59	14.7	15	36
Monson	8,792	24,801	8.7	24,317	8.3	384	38.7	8,567	8.9	11,737	20.3	3,104	-11.5	8,572	5	0.1	206	202
Montague	8,368	17,181	18.0	17,031	18.9	30	-12.7	10,148	3.7	1,731	32.3	2,758	1.2	10,149	1	0.0	88	157
Monterey	963	2,969	15.6	2,934	16.3	1	54.6	2,320	13.4	179	112.3	302	19.4	2,620	300	13.0	40	15
Montgomery	753	1,771	21.1	1,752	21.5	1	72.9	1,117	14.7	126	26.7	122	-5.2	1,167	50	4.5	22	17
Mount Washington	138	669	41.6	667	41.6	0	-3.5	385	28.1	220	117.2	60	155.9	403	18	4.8	2	1
Nahant	3,554	10,836	12.3	10,605	12.7	92	-25.0	6,014	7.7	920	12.6	3,532	21.3	6,021	7	0.1	32	18
Nantucket	10,240	99,500	24.1	98,388	23.7	348	2.7	51,919	19.9	1,491	48.1	40,524	26.8	52,092	172	0.3	1,439	1,371
Natick	31,886	109,652	13.4	107,687	13.4	724	-2.3	62,840	6.8	11,843	11.8	27,366	22.5	62,853	13	0.0	651	647
Needham	28,368	125,517	29.7	123,451	29.8	972	0.7	73,928	14.7	21,140	212.1	25,537	18.0	73,934	6	0.0	1,602	1,097
New Ashford	248	532	11.2	529	11.2	0	-23.7	273	4.0	189	39.5	43	-10.3	315	41	15.1	4	4

NEW BEDFORD	92,538	275,719	8.1	272,834	8.2	1,549	6.3	81,546	11.8	137,424	5.7	55,785	13.3	81,560	14	0.0	1,599	2,396
New Braintree	1,102	1,822	12.9	1,786	13.0	2	-2.6	1,351	14.3	199	42.4	144	11.1	1,352	1	0.1	38	58
New Marlborough	1,533	3,577	7.9	3,530	8.0	17	7.0	2,888	11.1	161	83.0	336	5.2	3,095	206	7.1	110	120
New Salem	980	2,076	8.4	2,044	10.5	18	3.7	1,302	19.1	194	35.3	483	0.4	1,303	0	0.0	28	37
Newbury	6,954	15,393	13.4	15,156	13.5	179	15.1	11,835	19.6	1,463	2.2	2,042	13.1	11,842	7	0.1	226	316
NEWBURYPORT	17,303	59,701	13.0	59,253	13.7	197	-22.3	35,419	9.8	6,963	9.8	14,424	25.5	35,446	27	0.1	768	865
NEWTON	82,819	304,305	6.9	296,213	7.0	5,192	3.4	208,504	7.4	21,801	3.4	68,040	18.1	208,516	12	0.0	2,151	2,242
Norfolk	10,598	31,862	19.4	31,459	19.6	303	3.0	18,875	21.8	5,331	6.5	6,548	55.7	18,882	8	0.0	430	350
NORTH ADAMS	13,842	39,774	8.8	38,554	8.0	1,018	59.7	9,653	9.0	21,040	8.1	7,255	1.5	11,039	1,386	14.4	91	129
North Andover	27,196	81,968	6.7	79,432	5.8	2,075	56.6	49,783	8.7	9,601	12.2	21,300	6.4	49,801	18	0.0	938	954
North Attleborough	27,946	81,905	13.4	79,403	13.0	1,849	36.5	35,505	10.5	25,094	11.0	14,906	18.0	35,520	15	0.0	905	868
North Brookfield	4,829	13,764	11.8	13,675	11.8	16	6.0	4,119	17.8	5,366	3.7	2,982	29.2	4,135	16	0.4	122	86
North Reading	13,950	49,012	17.5	48,687	17.6	156	10.3	29,186	13.0	8,148	36.2	9,409	6.6	29,196	10	0.0	408	482
NORTHAMPTON	28,592	83,664	17.8	82,746	18.0	468	4.5	34,413	8.3	17,001	10.3	25,327	22.4	34,417	3	0.0	767	787
Northborough	14,681	44,521	13.2	44,096	13.3	162	13.2	30,740	11.5	5,124	14.7	7,159	28.6	31,265	525	1.7	670	712
Northbridge	14,425	43,014	10.3	42,675	10.3	157	30.3	13,978	11.5	18,052	10.1	6,259	0.2	13,989	12	0.1	545	501
Northfield	3,278	6,317	7.5	6,225	6.6	6	10.6	4,697	9.9	623	20.4	697	20.5	4,712	15	0.3	54	116
Norton	19,242	49,521	11.5	48,738	11.3	402	18.3	22,350	9.8	17,114	10.5	6,418	26.9	22,364	14	0.1	492	446
Norwell	10,369	39,932	11.1	38,028	11.2	1,031	46.5	26,751	17.3	4,707	12.8	6,167	25.6	26,759	8	0.0	444	392
Norwood	28,365	122,977	17.2	121,607	17.4	845	-3.1	43,987	9.8	13,395	49.3	58,562	16.8	44,210	223	0.5	944	895
Oak Bluffs	3,761	23,543	16.7	23,189	16.8	265	41.9	15,744	9.3	1,629	18.8	5,074	39.3	15,756	12	0.1	300	214
Oakham	1,908	2,841	17.9	2,812	18.8	4	-35.5	1,792	17.0	358	37.3	366	17.6	1,917	125	7.0	63	48
Orange	7,736	18,853	8.7	18,488	8.3	239	45.6	6,530	7.9	7,437	7.8	3,089	0.0	6,571	41	0.6	128	109
Orleans	6,398	25,697	12.1	25,141	12.3	364	5.4	16,427	12.2	768	10.3	6,506	30.8	16,435	7	0.0	200	226
Otis	1,392	4,405	31.0	4,349	31.1	25	19.6	3,237	13.3	117	43.4	258	13.5	3,253	16	0.5	61	61

2007 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth			
		2007 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2007 (\$000)	2007 (%)	2007 (\$000)	2007 (%)	2006 (\$000)	2007 (\$000)
				2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)						
Oxford	13,712	34,952	19.3	34,677	19.5	65	33.8	14,353	6.2	12,329	15.8	3,608	103.1	14,370	17	0.1	337	254	
Palmer	12,926	34,636	10.6	34,367	10.7	85	8.5	13,136	9.8	15,575	10.4	4,031	9.3	13,136	0	0.0	334	263	
Paxton	4,566	9,934	8.2	9,491	4.3	75	58.7	6,609	5.7	1,028	64.5	1,760	6.3	6,611	2	0.0	148	142	
PEABODY	51,734	142,187	13.8	136,094	13.1	5,041	34.4	71,609	9.1	29,567	18.7	36,570	9.1	76,366	4,756	6.6	1,650	1,371	
Pelham	1,403	3,782	29.6	3,759	30.4	6	453.3	2,834	31.6	383	33.6	365	1.3	2,859	24	0.9	41	45	
Pembroke	18,739	49,876	17.2	49,334	17.4	214	-15.1	27,329	17.7	12,782	27.3	6,422	-2.0	27,343	14	0.1	602	675	
Pepperell	11,412	20,994	5.5	20,797	5.5	25	16.8	12,864	10.4	1,632	27.8	5,566	26.0	12,866	2	0.0	209	210	
Peru	846	1,701	19.4	1,689	19.8	1	250.4	1,170	24.4	262	62.9	100	18.1	1,361	191	16.3	54	40	
Petersham	1,286	3,169	9.6	3,139	9.5	3	-1.0	1,682	-6.3	595	34.1	584	14.5	1,683	0	0.0	64	46	
Phillipston	1,780	2,582	12.5	2,565	15.0	4	-2.0	1,813	7.8	260	36.0	336	7.1	2,214	401	22.1	35	49	
PITTSFIELD	43,497	120,852	8.9	119,715	8.9	476	20.5	53,468	6.9	45,753	17.3	19,683	7.2	58,209	4,741	8.9	1,175	1,863	
Plainfield	601	1,349	2.1	1,340	2.2	0	-66.0	979	7.3	109	44.8	90	12.3	1,038	59	6.0	20	14	
Plainville	8,110	24,392	16.4	23,904	16.2	313	73.9	12,566	21.9	5,063	7.4	4,300	16.7	12,577	11	0.1	546	309	
Plymouth	55,516	170,688	19.5	168,856	20.6	859	30.1	96,643	10.4	27,263	9.2	32,653	41.7	105,140	8,497	8.8	3,390	3,061	
Plympton	2,764	6,498	-1.2	6,378	-1.4	46	16.7	4,912	6.6	835	15.1	550	32.5	5,007	95	1.9	113	156	
Princeton	3,522	8,312	5.6	8,223	5.6	30	21.7	6,097	9.8	890	6.8	768	3.6	6,373	276	4.5	120	112	
Provincetown	3,415	24,697	-4.4	24,236	-4.7	299	27.0	12,884	11.4	582	-21.5	9,890	-18.6	12,891	8	0.1	180	187	
QUINCY	91,058	259,067	13.6	253,354	13.9	2,493	-6.5	146,360	8.8	40,914	10.2	56,560	22.2	155,056	8,696	5.9	3,994	5,543	
Randolph	30,326	72,466	7.3	69,025	6.2	3,049	42.4	36,107	6.4	19,549	13.4	15,610	14.6	36,131	24	0.1	356	304	
Raynham	13,665	31,326	16.1	30,522	16.0	301	16.8	21,313	22.6	2,051	8.6	5,138	14.4	21,496	183	0.9	1,086	824	

Reading	23,086	81,948	15.4	80,906	15.4	484	-3.4	45,687	8.1	12,930	8.8	18,166	24.9	45,720	33	0.1	732	843
Rehoboth	11,374	19,379	12.7	18,845	12.7	327	9.9	14,449	12.4	1,454	32.2	2,627	20.5	14,460	11	0.1	431	422
REVERE	46,833	122,888	13.5	116,419	13.4	5,527	19.8	53,985	11.3	42,073	14.3	25,002	14.4	54,733	748	1.4	1,496	988
Richmond	1,604	5,286	14.2	5,236	14.4	19	11.5	3,387	12.8	867	8.0	763	90.3	3,458	71	2.1	33	21
Rochester	5,406	15,885	10.1	15,737	10.6	89	18.0	7,862	15.8	2,465	10.0	4,147	5.7	7,950	89	1.1	226	261
Rockland	17,896	45,976	10.8	44,254	10.0	1,415	46.3	19,776	5.5	13,116	9.7	10,247	16.0	19,776	1	0.0	261	419
Rockport	7,687	27,088	5.6	26,524	5.3	464	71.8	15,747	5.3	3,018	7.5	6,911	11.3	15,749	2	0.0	176	117
Rowe	353	3,220	1.4	3,169	0.6	4	-1.2	2,523	5.6	61	19.2	82	26.5	2,523	0	0.0	5	7
Rowley	5,875	14,515	14.9	14,254	15.0	132	34.8	9,117	11.2	1,122	15.7	3,372	47.2	9,136	19	0.2	344	318
Royalston	1,380	1,984	-4.8	1,957	-5.0	4	-2.1	1,224	12.8	271	39.9	302	12.5	1,225	1	0.1	22	27
Russell	1,738	4,205	25.1	4,096	25.7	6	181.4	1,897	15.7	463	42.0	1,554	21.9	2,175	278	14.6	28	55
Rutland	7,608	16,032	19.1	15,901	19.4	51	-6.6	8,528	19.1	2,101	150.3	2,899	-15.1	8,533	6	0.1	311	428
SALEM	41,343	113,595	7.7	109,712	7.4	3,233	21.9	61,786	8.7	27,292	11.1	23,060	10.8	61,793	7	0.0	766	967
Salisbury	8,438	19,960	15.6	19,630	15.6	204	10.5	12,622	14.4	1,081	49.9	5,825	15.6	12,669	47	0.4	628	468
Sandisfield	840	2,222	17.0	2,171	16.3	1	-42.3	1,788	14.1	86	41.2	118	40.6	1,946	158	8.9	36	42
Sandwich	20,508	65,069	15.4	64,293	15.9	447	0.1	42,044	13.7	10,283	17.4	10,053	72.4	42,070	27	0.1	602	593
Saugus	27,107	70,141	12.8	67,378	12.5	2,425	35.1	42,691	7.8	9,694	12.3	15,541	28.9	42,723	32	0.1	275	1,033
Savoy	729	1,955	27.8	1,935	28.2	1	-22.5	739	8.3	774	21.0	99	27.2	750	11	1.5	11	10
Scituate	18,083	57,603	11.4	57,088	11.6	266	-11.4	35,042	10.3	6,734	15.6	14,367	15.2	35,044	2	0.0	491	450
Seekonk	13,648	40,427	19.0	39,821	19.1	322	18.2	25,872	7.0	7,585	42.4	4,306	4.3	25,880	8	0.0	646	593
Sharon	17,142	62,025	6.2	60,995	6.8	530	-2.4	42,464	6.2	9,854	5.3	6,563	35.8	42,467	3	0.0	433	381
Sheffield	3,367	7,884	13.7	7,800	13.7	31	13.7	6,401	10.1	358	32.8	620	4.9	6,518	117	1.8	122	199
Shelburne	2,046	3,678	13.4	3,643	13.5	8	18.0	2,553	16.7	338	28.5	465	10.1	2,657	104	4.1	23	20
Sherborn	4,212	20,881	18.7	20,719	19.0	63	-15.6	17,855	19.4	981	15.8	1,284	8.2	17,855	1	0.0	243	197
Shirley	7,661	16,587	4.7	16,380	4.5	58	34.3	6,723	13.6	6,141	13.7	2,738	-16.6	6,731	8	0.1	177	183

2007 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth			
		2007 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2007 (\$000)	Limit (\$000)	2007 (\$000)	Capacity (%)	2006 (\$000)	2007 (\$000)
				2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)						
Shrewsbury	33,262	89,450	13.2	88,629	13.1	336	11.0	44,645	7.8	23,727	25.6	11,400	9.5	44,686	41	0.1	549	997	
Shutesbury	1,849	5,270	7.3	5,244	7.3	2	-0.7	3,447	9.5	958	15.2	521	7.7	3,447	0	0.0	40	38	
Somerset	18,430	55,322	11.2	54,348	11.0	335	3.9	37,324	8.7	5,761	33.4	10,032	21.4	39,894	2,570	6.9	366	437	
SOMERVILLE	74,554	187,912	12.3	181,737	12.9	4,829	0.5	83,201	11.3	55,921	6.7	43,207	20.5	84,009	809	1.0	2,012	3,174	
South Hadley	17,034	38,818	11.0	38,484	11.3	128	9.6	18,256	7.9	11,052	14.9	6,319	5.8	18,258	2	0.0	265	319	
Southampton	5,933	14,178	15.5	14,117	15.6	8	-8.2	7,072	10.3	3,644	7.2	2,627	27.0	7,074	2	0.0	194	221	
Southborough	9,551	42,336	14.9	41,391	14.3	126	20.1	28,446	10.9	5,292	32.2	5,608	34.1	28,663	218	0.8	743	687	
Southbridge	17,117	48,230	-6.5	47,969	-6.6	86	15.7	12,921	21.9	20,699	6.6	10,668	-28.0	13,574	654	5.1	196	253	
Southwick	9,603	18,776	20.4	18,566	20.1	24	26.7	11,917	11.2	1,504	29.0	4,283	35.4	11,926	9	0.1	381	223	
Spencer	12,095	16,889	17.3	16,560	17.4	119	24.6	8,849	10.2	2,704	15.4	3,934	25.1	8,851	2	0.0	212	185	
SPRINGFIELD	151,176	504,968	2.8	496,030	2.9	2,876	16.1	145,527	11.1	305,824	11.3	37,543	-22.3	145,551	23	0.0	3,776	3,593	
Sterling	7,847	19,981	9.6	19,806	9.4	65	24.7	12,999	10.4	920	28.4	4,018	13.2	13,817	817	6.3	330	396	
Stockbridge	2,259	7,711	5.1	7,536	4.9	87	17.1	5,566	19.5	177	38.2	1,663	17.6	6,195	629	11.3	108	110	
Stoneham	21,471	61,169	7.9	58,859	7.5	1,638	32.2	34,256	6.7	10,052	10.8	14,913	13.7	34,281	25	0.1	395	375	
Stoughton	26,901	77,024	7.0	74,315	6.0	2,078	62.7	40,765	8.3	14,556	16.2	19,148	4.7	40,778	13	0.0	631	1,053	
Stow	6,218	20,650	13.2	20,452	13.1	80	23.9	16,834	14.2	1,283	196.1	2,235	-16.5	17,014	179	1.1	603	519	
Sturbridge	8,969	26,662	17.8	26,428	17.9	104	14.0	15,560	10.6	2,441	29.9	6,068	17.9	15,730	171	1.1	593	500	
Sudbury	17,027	77,054	14.1	76,498	15.1	121	-26.5	57,247	14.6	8,441	3.4	8,932	22.3	57,260	14	0.0	738	680	
Sunderland	3,774	7,939	10.1	7,807	10.7	102	-0.8	4,253	6.0	1,949	7.0	789	0.0	4,275	22	0.5	61	52	
Sutton	9,038	24,267	15.3	24,088	15.3	78	15.2	12,776	15.0	7,405	10.5	2,366	21.6	12,778	1	0.0	349	355	

Swampscott	14,134	50,668	16.2	50,110	16.7	376	-10.8	35,395	22.1	4,129	12.8	9,512	7.6	35,418	23	0.1	228	338
Swansea	16,222	32,830	11.7	31,989	12.1	268	3.8	20,294	11.8	7,354	13.1	4,194	16.6	20,337	43	0.2	436	486
TAUNTON	56,074	157,237	10.1	155,224	10.1	1,104	22.3	56,301	10.6	57,170	10.1	31,811	10.2	56,321	20	0.0	1,262	1,511
Templeton	7,696	15,035	45.5	14,885	45.9	42	35.8	6,145	20.1	1,634	25.6	5,725	62.8	6,147	2	0.0	257	278
Tewksbury	29,418	83,936	13.4	82,910	13.5	325	11.8	47,535	8.1	17,432	8.9	16,182	34.5	47,538	3	0.0	600	700
Tisbury	3,801	21,401	14.4	20,674	14.1	363	45.5	15,063	14.8	746	17.3	3,657	27.0	15,668	605	4.0	228	204
Tolland	449	1,054	3.8	1,041	3.4	0	-11.5	830	29.5	137	253.3	77	-0.4	832	2	0.2	17	9
Topshfield	6,130	20,906	12.9	20,621	13.0	154	4.1	14,791	6.7	2,432	27.9	2,365	12.3	15,126	335	2.3	178	191
Townsend	9,327	16,321	14.1	16,188	14.1	67	32.9	11,399	6.4	1,789	36.0	1,839	21.4	11,402	3	0.0	195	220
Truro	2,152	13,715	16.4	13,415	16.7	207	6.7	9,311	12.7	485	10.9	1,799	47.5	9,678	367	3.9	189	173
Tyngsborough	11,542	34,040	12.7	33,763	12.4	105	44.3	17,275	8.8	9,241	13.7	6,074	40.3	17,290	15	0.1	234	473
Tyringham	348	1,204	20.7	1,193	21.0	7	18.8	951	14.1	65	39.6	101	15.2	993	42	4.4	7	8
Upton	6,484	15,774	11.5	15,633	11.8	54	24.9	11,526	11.6	732	20.4	2,718	2.1	12,016	491	4.3	233	202
Uxbridge	12,613	40,814	19.9	40,376	19.5	30	9.5	17,087	9.7	12,953	6.5	6,348	47.1	17,094	7	0.0	621	683
Wakefield	24,588	71,692	7.6	70,682	7.8	561	-0.7	42,448	8.0	10,125	7.5	16,573	12.3	42,456	8	0.0	486	666
Wales	1,839	3,606	16.1	3,558	16.1	18	15.8	2,148	12.6	945	12.2	388	39.5	2,148	1	0.0	42	43
Walpole	23,165	71,349	14.8	70,064	15.1	676	-0.8	43,576	12.0	9,352	17.8	13,684	16.5	43,587	11	0.0	889	1,045
WALTHAM	59,352	188,303	11.3	184,368	11.5	1,289	-2.1	115,760	4.7	20,185	16.4	45,795	27.6	126,071	10,311	8.9	2,180	2,199
Ware	9,982	27,201	13.4	26,365	13.2	611	33.2	10,044	11.0	11,030	10.5	2,567	-1.2	10,048	5	0.0	359	298
Wareham	21,324	59,047	11.9	57,435	11.2	1,340	52.8	26,189	10.6	15,636	7.2	15,037	21.1	26,190	0	0.0	600	443
Warren	5,097	8,552	11.5	8,486	11.5	14	14.9	4,924	12.1	1,513	52.4	1,621	-0.1	5,644	720	14.6	166	213
Warwick	764	1,837	12.4	1,811	11.9	1	0.8	1,281	15.7	251	48.1	112	18.7	1,390	109	8.5	50	22
Washington	548	1,181	13.8	1,175	13.8	0	38.3	705	4.9	177	36.7	186	27.8	786	81	11.5	9	10
Watertown	32,165	98,963	10.1	94,365	9.9	3,597	17.5	62,224	9.4	12,246	9.3	22,247	13.7	62,257	33	0.1	1,350	1,213
Wayland	12,970	58,663	8.2	57,985	7.8	93	-29.3	46,081	21.1	4,481	3.9	5,863	-24.8	46,110	29	0.1	665	744

2007 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth			
		2006 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2007 (\$000)	2007 (%)	2007 (\$000)	2007 (%)	2006 (\$000)	2007 (\$000)
				2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)	2007 (\$000)	Change (%)						
Webster	16,826	36,674	10.5	36,363	11.5	116	-1.2	15,321	17.6	11,514	18.7	9,715	3.4	15,326	5	0.0	307	400	
Wellesley	26,987	116,625	21.4	115,370	21.8	956	-7.7	79,315	19.6	6,837	18.3	25,589	21.5	79,316	2	0.0	1,168	1,253	
Wellfleet	2,789	16,065	21.5	15,780	21.9	214	1.3	11,268	14.0	490	8.6	2,487	84.6	11,285	18	0.2	161	113	
Wendell	1,041	2,460	27.5	2,444	27.6	2	32.5	1,362	28.7	372	-3.3	136	-40.9	1,579	217	16.0	127	27	
Wenham	4,616	13,033	11.3	12,819	11.9	114	4.4	9,600	8.2	573	14.2	2,519	47.7	9,687	87	0.9	89	117	
West Boylston	7,779	21,262	15.2	21,038	15.9	76	17.8	11,039	12.3	4,562	11.4	3,166	6.7	11,047	8	0.1	337	339	
West Bridgewater	6,769	21,645	12.8	20,865	12.7	585	27.1	14,039	11.7	3,090	13.0	3,424	5.5	14,040	1	0.0	443	407	
West Brookfield	3,867	8,528	35.0	8,417	35.7	13	-4.3	4,084	11.4	869	48.2	882	17.6	4,088	4	0.1	118	70	
West Newbury	4,286	12,195	17.5	12,002	17.4	121	101.0	8,842	13.6	455	34.4	1,924	27.9	8,880	38	0.4	125	136	
West Springfield	27,849	81,680	11.3	78,976	10.8	1,809	50.3	48,023	15.8	21,341	18.1	11,539	6.8	48,283	260	0.5	1,429	1,091	
West Stockbridge	1,459	4,426	2.5	4,393	2.3	1	1.4	3,565	2.5	132	24.5	340	-13.7	4,153	588	16.5	116	110	
West Tisbury	2,643	14,259	18.6	13,851	18.3	234	32.8	10,841	8.8	1,001	49.0	1,846	152.3	11,165	324	3.0	121	136	
Westborough	18,634	78,370	13.3	76,984	12.6	236	23.3	50,807	9.0	8,428	82.3	16,706	2.3	51,748	940	1.9	1,183	1,749	
WESTFIELD	40,460	119,255	12.3	116,114	12.0	2,706	33.3	47,766	10.0	44,047	12.2	24,686	13.3	47,992	226	0.5	1,059	1,278	
Westford	21,507	84,757	6.2	84,024	6.0	234	35.5	51,017	7.4	18,831	14.1	9,642	-17.2	51,020	3	0.0	1,187	705	
Westhampton	1,585	3,915	4.5	3,873	3.9	1	-16.1	2,956	13.6	534	-24.8	290	-5.2	3,009	53	1.8	87	147	
Westminster	7,422	20,126	19.7	19,711	20.8	63	23.7	11,808	13.8	1,004	26.7	4,809	23.4	12,482	674	5.7	311	280	
Weston	11,646	73,451	22.4	72,799	22.7	242	0.4	51,442	17.6	3,625	-5.6	16,156	68.3	52,791	1,348	2.6	1,323	1,421	
Westport	15,137	29,593	11.6	28,906	12.1	360	7.4	17,327	9.2	6,467	16.4	5,014	19.5	17,337	10	0.1	547	453	
Westwood	13,832	60,518	5.1	59,472	4.8	510	3.6	43,967	2.0	6,910	100.7	7,552	-14.1	44,158	191	0.4	587	650	

Weymouth	53,606	139,973	9.6	134,512	9.2	4,750	30.3	67,527	7.5	33,228	12.4	35,104	14.5	67,537	11	0.0	723	776
Whately	1,574	4,227	3.1	4,193	3.1	17	0.3	3,029	10.5	582	21.7	433	-0.7	3,092	63	2.1	52	72
Whitman	14,460	28,772	10.5	28,477	10.6	154	17.8	15,986	6.2	2,869	20.0	7,324	7.4	16,618	632	4.0	312	291
Wilbraham	14,044	33,223	11.9	32,737	11.7	304	28.8	24,489	9.5	1,788	32.8	5,379	8.3	24,495	6	0.0	554	501
Williamsburg	2,439	6,224	15.0	6,135	14.4	27	40.0	3,989	10.7	879	16.4	818	5.7	3,996	7	0.2	46	115
Williamstown	8,189	19,473	10.9	19,307	10.7	25	13.4	11,742	11.1	2,272	20.3	4,545	5.7	12,004	262	2.2	262	233
Wilmington	21,525	68,764	8.7	67,547	8.8	518	7.9	47,446	8.8	10,362	22.5	8,276	1.0	47,481	34	0.1	1,049	990
Winchendon	10,146	26,913	3.2	26,779	3.2	25	51.7	8,640	23.8	13,604	2.3	3,840	-1.8	8,654	14	0.2	149	199
Winchester	21,092	78,775	13.4	77,953	13.6	441	-3.4	54,617	8.3	6,698	15.2	11,997	12.3	54,657	40	0.1	642	582
Windsor	856	1,902	20.8	1,878	21.1	15	0.8	1,205	15.0	220	56.8	180	14.6	1,208	2	0.2	26	19
Winthrop	17,222	42,276	9.7	40,829	9.3	1,195	27.8	18,547	9.6	10,926	3.9	9,666	17.4	18,560	13	0.1	164	163
WOBURN	37,010	123,131	14.9	118,652	14.4	3,567	42.9	72,347	5.5	13,487	14.2	26,423	21.0	74,790	2,443	3.4	1,303	1,305
WORCESTER	175,454	527,515	9.4	521,555	9.5	2,858	12.3	181,766	11.3	242,766	8.8	94,549	8.8	193,759	11,993	6.6	4,754	4,518
Worthington	1,283	2,813	12.6	2,795	12.6	1	24.5	1,889	10.5	251	25.9	243	49.0	1,946	56	3.0	42	41
Wrentham	11,135	31,144	4.6	30,693	4.7	198	10.1	20,980	12.0	5,368	3.0	3,495	5.6	21,160	180	0.9	375	367
Yarmouth	24,354	72,369	9.5	71,065	9.6	684	11.8	40,290	10.5	2,101	23.5	24,694	21.0	40,306	16	0.0	254	417

2007 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certified	2007 Tax Rates			
			Com- posi- te	Resi- dential	Open Space	Comm., Indus., Personal
Abington	2,027,508	07	10.80	10.80	—	10.80
Acton	3,947,971	07	14.62	14.62	—	14.62
Acushnet	1,238,612	07	9.30	9.19	—	10.69
Adams	451,871	06	16.27	15.21	—	21.96
Agawam	2,741,091	06	14.91	11.82	—	25.80
Alford	194,343	05	5.00	5.00	—	5.00
Amesbury	2,108,699	05	13.45	13.16	—	15.47
Amherst	2,045,922	06	15.68	15.68	—	15.68
Andover	7,191,035	06	12.55	11.25	11.25	18.33
Arlington	7,011,722	07	10.95	10.95	—	10.95
Ashburnham	660,245	06	13.00	13.00	13.00	13.00
Ashby	350,003	06	11.70	11.70	—	11.70
Ashfield	220,939	06	11.61	11.61	—	11.61
Ashland	2,399,139	06	12.60	12.60	12.60	12.60
Athol	856,447	07	10.10	10.10	—	10.10
ATTLEBORO	4,435,047	05	10.54	9.67	—	15.81
Auburn	2,122,675	07	13.21	10.41	—	20.89
Avon	870,981	05	14.71	9.62	—	21.57
Ayer	958,054	05	14.52	9.54	—	24.10
Barnstable	14,945,745	07	5.57	6.32	—	5.57
Barre	474,526	07	10.30	10.30	—	10.30
Becket	461,982	07	8.30	8.30	—	8.30
Bedford	2,799,214	05	14.44	11.29	8.47	25.27
Belchertown	1,331,819	06	13.23	13.23	13.23	13.23
Bellingham	2,544,933	07	10.34	9.20	—	13.21
Belmont	5,575,357	07	10.31	10.31	—	10.31
Berkley	885,530	07	7.69	7.69	—	7.69
Berlin	583,563	07	10.96	10.96	—	10.96
Bernardston	214,173	07	13.81	13.81	—	13.81
BEVERLY	5,813,680	05	11.23	10.14	10.14	18.64
Billerica	5,673,025	06	13.81	10.80	—	24.17
Blackstone	1,101,821	07	10.89	10.89	—	10.89
Blandford	148,295	07	10.42	10.42	—	10.42
Bolton	987,613	06	14.06	14.06	—	14.06
BOSTON	86,516,106	07	14.68	10.99	—	26.87
Bourne	4,782,680	06	6.42	6.42	6.42	6.42
Boxborough	1,028,095	06	13.87	13.87	—	13.87
Boxford	1,879,640	06	10.46	10.46	—	10.46
Boylston	716,103	05	11.27	11.27	11.27	11.27
Braintree	5,605,125	06	10.37	8.14	—	18.87
Brewster	3,861,018	07	5.47	5.47	—	5.47
Bridgewater	2,768,778	06	9.60	9.60	—	9.60
Brimfield	405,900	05	11.92	11.92	—	11.92
BROCKTON	8,230,248	05	10.87	9.39	—	18.48
Brookfield	298,902	07	12.18	12.18	—	12.18
Brookline	14,336,259	06	9.07	9.73	—	15.88
Buckland	208,066	07	13.01	13.01	—	13.01
Burlington	4,514,750	06	14.27	9.20	—	26.00
CAMBRIDGE	22,167,135	05	10.46	7.48	—	18.30
Canton	4,208,933	07	10.87	8.88	—	17.94
Carlisle	1,449,914	07	11.96	11.96	11.96	11.96
Carver	1,306,000	06	11.77	11.02	—	17.65
Charlemont	124,356	05	16.23	16.23	—	16.23
Charlton	1,581,971	05	8.62	8.62	—	8.62
Chatham	6,452,763	07	3.49	3.49	—	3.49
Chelmsford	5,364,493	07	12.53	12.53	—	12.53
CHELSEA	2,681,215	07	11.17	9.33	—	19.54
Cheshire	289,746	07	8.16	8.16	—	8.16
Chester	112,114	06	16.64	16.64	—	16.64

CITY/Town	Assessed Value (\$000)	Year Certified	2007 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Chesterfield	143,918	07	13.20	13.20	—	13.20
CHICOPEE	3,452,859	05	15.79	12.76	—	28.89
Chilmark	2,904,616	06	1.87	1.87	—	1.87
Clarksburg	118,361	07	9.23	9.23	—	9.23
Clinton	1,235,397	06	12.09	10.97	—	20.55
Cohasset	2,324,030	05	10.50	10.50	—	10.50
Colrain	154,393	07	14.25	14.25	—	14.25
Concord	5,309,254	05	10.56	10.56	—	10.56
Conway	245,290	05	13.20	13.20	—	13.20
Cummington	118,091	05	10.76	10.76	—	10.76
Dalton	605,944	07	14.17	14.17	—	14.17
Danvers	4,556,941	07	10.72	9.32	—	15.22
Dartmouth	5,614,456	05	6.80	6.80	—	6.80
Dedham	4,254,153	07	13.06	10.93	—	23.89
Deerfield	669,713	05	11.03	11.03	—	11.03
Dennis	6,653,804	05	4.20	4.20	4.20	4.20
Dighton	966,593	07	10.32	9.35	—	18.07
Douglas	1,022,193	05	10.28	10.28	—	10.28
Dover	2,369,625	05	9.20	9.20	—	9.20
Dracut	3,187,414	06	9.70	9.70	—	9.70
Dudley	1,009,592	05	7.71	7.71	—	7.71
Dunstable	517,565	05	11.32	11.32	—	11.32
Duxbury	3,668,241	06	10.14	10.14	—	10.14
East Bridgewater	1,683,155	04	10.38	10.38	—	10.38
East Brookfield	250,051	05	8.47	8.47	—	8.47
East Longmeadow	1,707,704	05	16.22	16.22	—	16.22
Eastham	3,025,126	07	4.61	4.61	—	4.61
Easthampton	1,366,394	07	11.14	11.14	—	11.14
Easton	3,333,238	07	10.82	10.82	—	10.82
Edgartown	6,323,810	05	2.85	2.85	2.85	2.85
Egremont	404,883	05	6.30	6.30	—	6.30
Erving	596,669	07	10.42	6.77	6.77	11.31
Essex	815,191	07	10.05	10.05	—	10.05
EVERETT	4,766,974	06	13.55	8.34	—	24.80
Fairhaven	2,134,695	05	8.92	7.92	—	15.61
FALL RIVER	6,558,673	07	8.94	7.18	—	16.37
Falmouth	12,306,390	05	5.25	5.25	5.25	5.25
FITCHBURG	2,691,586	07	12.40	11.54	—	16.98
Florida	123,505	06	13.86	7.14	—	19.21
Foxborough	2,738,599	07	9.92	9.92	—	9.92
Framingham	8,741,438	06	15.52	11.85	—	28.41
Franklin	4,991,837	05	8.86	8.86	—	8.86
Freetown	1,404,759	07	9.00	8.31	—	13.05
GARDNER	1,367,293	05	11.64	11.64	—	11.64
Aquinnah (Gay Head)	565,687	05	4.03	4.03	—	4.03
Georgetown	1,286,613	07	9.05	9.05	—	9.05
Gill	119,506	05	13.54	13.54	—	13.54
GLOUCESTER	5,864,519	05	8.66	8.61	—	9.18
Goshen	124,362	06	12.84	12.84	—	12.84
Gosnold	243,393	05	1.97	1.97	—	1.97
Grafton	2,370,887	07	9.54	9.54	—	9.54
Granby	611,224	06	12.20	12.20	—	12.20
Granville	171,205	07	10.61	10.61	—	10.61
Great Barrington	1,246,356	07	11.40	11.40	—	11.40
Greenfield	1,315,392	05	17.10	17.10	—	17.10
Groton	1,612,088	05	13.77	13.77	—	13.77
Groveland	933,907	07	9.77	9.77	—	9.77
Hadley	830,041	05	9.12	9.12	—	9.12
Halifax	964,888	07	11.78	11.78	—	11.78

CITY/Town	Assessed Value (\$000)	Year Certified	2007 Tax Rates			
			Com- posi- te	Resi- dential	Open Space	Comm., Indus., Personal
Hamilton	1,489,347	06	12.58	12.58	—	12.58
Hampden	524,997	06	14.72	14.72	—	14.72
Hancock	312,244	07	3.36	3.36	—	3.36
Hanover	2,513,557	05	10.69	10.63	—	11.01
Hanson	1,352,108	07	9.38	9.38	—	9.38
Hardwick	263,381	06	9.98	9.98	—	9.98
Harvard	1,184,542	05	11.62	11.62	—	11.62
Harwich	5,409,033	07	5.58	5.58	—	5.58
Hatfield	469,504	07	10.42	10.42	—	10.42
HAVERHILL	6,026,842	05	11.31	10.32	—	18.09
Hawley	30,932	06	17.99	17.99	—	17.99
Heath	80,956	05	18.08	18.08	—	18.08
Hingham	5,572,597	05	9.00	9.00	—	9.00
Hinsdale	236,605	06	10.86	10.86	—	10.86
Holbrook	1,310,191	07	13.08	11.70	—	22.88
Holden	2,042,613	07	11.56	11.56	11.56	11.56
Holland	379,957	07	10.53	10.53	—	10.53
Holliston	2,199,009	07	13.35	13.35	—	13.35
HOLYOKE	2,178,920	07	18.88	12.95	—	34.55
Hopedale	768,133	06	11.56	10.82	—	18.60
Hopkinton	3,080,646	07	12.83	12.83	12.83	12.83
Hubbardston	488,635	07	9.69	9.69	—	9.69
Hudson	2,646,464	07	11.36	9.52	—	20.79
Hull	2,103,463	07	9.75	9.75	—	9.75
Huntington	195,042	07	11.90	11.90	—	11.90
Ipswich	2,823,628	07	8.32	8.32	—	8.32
Kingston	2,013,563	07	10.31	10.31	—	10.31
Lakeville	1,621,883	05	8.60	8.60	—	8.60
Lancaster	842,711	05	13.77	13.77	13.77	13.77
Lanesborough	384,895	05	15.56	15.56	—	15.56
LAWRENCE	3,581,360	06	10.89	9.23	—	19.94
Lee	789,771	05	12.26	12.26	—	12.26
Leicester	1,079,007	05	9.31	9.31	—	9.31
Lenox	1,169,228	05	9.25	8.66	—	11.89
LEOMINSTER	3,901,181	06	10.88	10.88	10.88	10.88
Leverett	249,277	06	14.45	14.45	—	14.45
Lexington	8,059,235	05	12.54	11.34	—	21.82
Leyden	76,031	05	17.37	17.37	—	17.37
Lincoln	1,971,632	07	9.95	9.86	—	12.94
Littleton	1,521,493	07	13.41	12.11	—	20.11
Longmeadow	2,110,540	06	15.53	15.53	—	15.53
LOWELL	7,137,985	05	11.98	10.61	—	20.97
Ludlow	1,781,923	05	13.30	13.30	—	13.30
Lunenburg	1,285,948	06	12.13	12.13	12.13	12.13
LYNN	7,030,173	05	11.61	10.40	—	21.26
Lynnfield	2,522,406	05	9.64	9.51	—	11.47
MALDEN	5,957,633	07	9.26	8.25	—	16.90
Manchester-by-the-Sea	2,141,300	07	7.29	7.29	—	7.29
Mansfield	3,429,903	05	11.45	11.27	—	12.14
Marblehead	5,843,778	07	7.76	7.76	—	7.76
Marion	1,804,526	06	7.41	7.41	—	7.41
MARLBOROUGH	5,117,372	06	15.44	12.65	11.64	25.01
Marshfield	4,786,134	05	8.14	8.14	—	8.14
Mashpee	5,146,836	05	5.84	5.84	5.84	5.84
Mattapoisett	1,660,593	06	9.38	9.38	—	9.38
Maynard	1,380,611	07	13.87	12.76	12.76	21.78
Medfield	2,421,033	07	12.27	12.27	—	12.27
MEDFORD	7,328,329	07	9.86	8.89	—	17.93

CITY/Town	Assessed Value (\$000)	Year Certified	2007 Tax Rates			
			Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
Medway	1,823,164	06	13.32	13.32	—	13.32
MELROSE	3,749,013	05	10.16	9.83	—	16.76
Mendon	917,643	05	9.51	9.51	—	9.51
Merrimac	809,260	07	9.99	9.99	—	9.99
Methuen	4,973,951	06	10.64	9.65	—	17.56
Middleborough	2,733,250	07	9.36	9.28	—	9.83
Middlefield	60,768	05	14.57	14.57	—	14.57
Middleton	1,637,185	05	9.81	9.81	—	9.81
Milford	3,472,050	07	12.65	10.90	—	20.25
Millbury	1,534,376	06	10.59	10.44	—	11.33
Millis	1,079,205	05	12.43	12.43	—	12.43
Millville	326,356	05	10.52	10.52	—	10.52
Milton	4,616,180	06	11.12	10.84	—	20.34
Monroe	19,005	06	21.17	12.30	—	28.03
Monson	734,703	05	11.66	11.66	—	11.66
Montague	689,915	07	14.71	13.25	13.25	20.59
Monterey	429,629	06	5.40	5.40	—	5.40
Montgomery	96,132	07	11.62	11.62	—	11.62
Mount Washington	75,030	07	5.13	5.13	—	5.13
Nahant	845,814	05	7.11	7.11	—	7.11
Nantucket	20,383,712	07	2.55	2.49	2.39	4.46
Natick	6,559,448	07	9.58	9.58	—	9.58
Needham	7,120,813	06	10.38	9.35	—	18.17
New Ashford	31,474	06	8.69	7.72	7.72	11.30
NEW BEDFORD	6,677,539	07	12.21	10.31	—	22.35
New Braintree	113,029	07	11.95	11.95	—	11.95
New Marlborough	508,523	07	5.68	5.68	—	5.68
New Salem	107,460	06	12.12	12.12	—	12.12
Newbury	1,437,975	07	8.23	8.23	—	8.23
NEWBURYPORT	3,510,330	05	10.09	10.09	10.09	10.09
NEWTON	20,667,222	05	10.09	9.33	—	17.64
Norfolk	1,553,493	07	12.15	12.15	12.15	12.15
NORTH ADAMS	659,152	07	14.64	11.13	—	26.62
North Andover	4,651,633	07	10.70	10.45	—	12.63
North Attleborough	4,131,854	05	8.59	8.42	—	9.28
North Brookfield	441,009	07	9.34	9.34	—	9.34
North Reading	2,697,394	05	10.82	10.82	—	10.82
NORTHAMPTON	3,160,089	07	10.89	10.89	—	10.89
Northborough	2,481,011	07	12.39	12.39	12.39	12.39
Northbridge	1,636,710	05	8.54	8.54	—	8.54
Northfield	364,129	06	12.90	12.90	—	12.90
Norton	2,299,353	06	9.72	9.72	—	9.72
Norwell	2,502,460	06	10.69	10.69	—	10.69
Norwood	4,384,743	06	10.03	7.54	—	17.35
Oak Bluffs	2,816,473	05	5.59	5.59	5.59	5.59
Oakham	213,379	05	8.40	8.40	—	8.40
Orange	461,778	05	14.14	14.14	—	14.14
Orleans	3,847,189	05	4.27	4.27	—	4.27
Otis	535,922	07	6.04	6.04	—	6.04
Oxford	1,354,081	05	10.60	10.60	—	10.60
Palmer	999,680	05	13.14	13.14	—	13.14
Paxton	578,748	07	11.42	11.42	—	11.42
PEABODY	7,549,424	07	9.49	7.76	—	16.16
Pelham	154,371	05	18.36	18.36	—	18.36
Pembroke	2,625,263	05	10.41	10.41	—	10.41
Pepperell	1,273,623	05	10.10	10.10	—	10.10
Peru	69,157	05	16.92	16.92	—	16.92
Petersham	164,758	07	10.21	10.21	—	10.21

CITY/Town	Assessed Value (\$000)	Year Certified	2007 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Phillipston	215,602	07	8.41	8.41	8.41	8.41
PITTSFIELD	3,116,794	05	17.15	14.25	14.25	27.31
Plainfield	80,417	06	12.18	12.18	—	12.18
Plainville	1,172,208	06	10.72	10.72	—	10.72
Plymouth	9,952,894	05	9.71	9.71	—	9.71
Plympton	406,925	05	12.07	12.07	—	12.07
Princeton	517,604	06	11.78	11.78	—	11.78
Provincetown	2,597,487	06	4.96	4.96	—	4.96
QUINCY	11,950,934	05	12.25	10.44	—	22.41
Randolph	3,539,607	05	10.20	9.22	—	17.85
Raynham	2,143,160	07	9.94	9.18	—	12.43
Reading	3,785,159	05	12.07	12.07	—	12.07
Rehoboth	1,918,923	07	7.53	7.53	—	7.53
REVERE	4,781,996	05	11.29	10.13	—	20.66
Richmond	435,335	05	7.78	7.78	—	7.78
Rochester	877,401	05	8.96	8.96	—	8.96
Rockland	2,022,055	06	9.78	9.78	—	9.78
Rockport	1,956,113	07	8.05	8.05	—	8.05
Rowe	310,801	06	8.12	4.11	—	8.84
Rowley	932,186	05	9.78	9.78	9.78	9.78
Royalston	141,169	05	8.67	8.67	—	8.67
Russell	133,607	07	14.20	14.20	—	14.20
Rutland	792,525	05	10.76	10.76	—	10.76
SALEM	4,978,320	07	12.41	10.77	—	20.48
Salisbury	1,543,063	06	8.18	8.18	—	8.18
Sandisfield	225,753	07	7.92	7.92	—	7.92
Sandwich	4,520,833	05	9.30	9.30	—	9.30
Saugus	4,240,021	05	10.07	8.28	—	18.43
Savoy	68,623	07	10.77	10.77	—	10.77
Scituate	4,216,791	06	8.31	8.31	—	8.31
Seekonk	2,299,936	06	11.25	8.92	—	19.64
Sharon	2,998,857	07	14.16	14.16	—	14.16
Sheffield	558,108	07	11.47	11.47	—	11.47
Shelburne	212,200	05	12.03	12.03	—	12.03
Sherborn	1,199,099	06	14.89	14.89	—	14.89
Shirley	696,639	07	9.65	9.65	—	9.65
Shrewsbury	5,155,280	07	8.66	8.66	8.66	8.66
Shutesbury	193,545	05	17.81	17.81	—	17.81
Somerset	2,870,045	07	13.00	10.00	—	22.76
SOMERVILLE	8,752,076	07	9.51	10.15	—	16.67
South Hadley	1,540,552	07	11.85	11.85	11.85	11.85
Southampton	601,879	05	11.75	11.75	—	11.75
Southborough	2,261,192	07	12.58	12.58	—	12.58
Southbridge	1,152,610	07	11.21	11.21	—	11.21
Southwick	1,006,485	07	11.84	11.84	—	11.84
Spencer	1,144,765	07	7.73	7.73	—	7.73
SPRINGFIELD	7,433,651	05	19.58	16.04	—	31.91
Sterling	1,129,400	07	11.51	11.51	—	11.51
Stockbridge	812,619	05	6.85	6.85	—	6.85
Stoneham	3,255,332	06	10.52	9.74	—	17.15
Stoughton	3,579,712	05	11.39	9.70	—	19.93
Stow	1,218,117	07	13.82	13.82	—	13.82
Sturbridge	1,288,873	05	12.07	10.94	—	17.50
Sudbury	4,231,531	07	13.53	13.12	—	20.29
Sunderland	344,911	05	12.33	12.33	—	12.33
Sutton	1,311,745	06	9.74	9.74	—	9.74
Swampscott	2,609,459	05	13.56	12.86	—	23.74
Swansea	2,252,378	05	9.01	7.88	—	15.77
TAUNTON	6,007,437	07	9.37	7.86	—	16.38

CITY/Town	Assessed Value (\$000)	Year Certified	2007 Tax Rates			
			Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
Templeton	719,609	07	8.54	8.54	—	8.54
Tewksbury	4,230,681	07	11.24	9.91	9.91	18.09
Tisbury	2,660,592	05	5.66	5.63	—	9.06
Tolland	178,865	06	4.64	4.64	—	4.64
Topsfield	1,278,395	07	11.57	11.57	—	11.57
Townsend	914,137	06	12.47	12.47	—	12.47
Truro	2,243,728	05	4.15	4.15	—	4.15
Tyngsborough	1,542,445	07	11.20	11.20	—	11.20
Tyringham	146,790	05	6.48	6.48	—	6.48
Upton	1,058,360	05	10.89	10.89	—	10.89
Uxbridge	1,663,767	07	10.27	10.27	—	10.27
Wakefield	3,876,236	05	10.95	9.52	—	20.04
Wales	162,446	05	13.22	13.22	—	13.22
Walpole	3,922,255	05	11.11	10.72	—	13.89
WALTHAM	9,043,253	07	12.80	9.97	—	22.97
Ware	752,323	06	13.35	13.35	—	13.35
Wareham	3,845,738	06	6.81	6.81	—	6.81
Warren	391,728	05	12.57	12.57	—	12.57
Warwick	84,315	07	15.19	15.19	—	15.19
Washington	59,265	07	11.90	11.90	—	11.90
Watertown	5,686,137	07	10.94	10.45	—	19.15
Wayland	3,334,375	06	13.82	13.82	—	13.82
Webster	1,675,731	06	9.14	8.33	—	14.63
Wellesley	8,941,927	06	8.87	8.87	—	8.87
Wellfleet	2,503,986	07	4.50	4.50	—	4.50
Wendell	75,958	06	17.93	17.93	—	17.93
Wenham	822,587	06	11.67	11.67	11.67	11.67
West Boylston	878,237	05	12.57	12.57	—	12.57
West Bridgewater	1,103,985	06	12.72	10.54	—	18.95
West Brookfield	406,814	05	10.04	10.04	—	10.04
West Newbury	819,428	07	10.79	10.79	—	10.79
West Springfield	2,453,354	05	19.57	14.63	—	32.59
West Stockbridge	405,059	06	8.80	8.80	—	8.80
West Tisbury	2,475,033	05	4.38	4.38	—	4.38
Westborough	3,719,428	06	13.66	13.66	—	13.66
WESTFIELD	3,164,861	07	15.09	13.02	—	26.41
Westford	3,894,563	05	13.10	13.10	—	13.10
Westhampton	230,554	07	12.82	12.82	—	12.82
Westminster	1,006,630	07	11.73	11.73	—	11.73
Weston	5,013,873	05	10.26	10.26	—	10.26
Westport	3,300,362	06	5.25	5.25	—	5.25
Westwood	3,662,134	06	12.01	10.73	—	19.81
Weymouth	6,609,586	05	10.22	9.07	—	17.91
Whately	197,866	05	15.31	15.31	—	15.31
Whitman	1,488,443	05	10.74	10.74	—	10.74
Wilbraham	1,684,273	07	14.54	14.54	—	14.54
Williamsburg	306,843	07	13.00	13.00	—	13.00
Williamstown	1,022,848	06	11.48	11.48	—	11.48
Wilmington	3,733,215	07	12.71	9.64	—	23.26
Winchendon	770,038	06	11.22	11.22	—	11.22
Winchester	5,304,921	05	10.30	10.33	—	9.64
Windsor	93,428	06	12.90	12.90	12.90	12.90
Winthrop	2,102,821	06	8.82	8.82	8.82	8.82
WOBURN	5,765,027	05	12.55	9.07	—	21.96
WORCESTER	12,563,051	05	14.47	12.10	—	25.32
Worthington	156,510	05	12.07	12.07	—	12.07
Wrentham	1,899,519	07	11.04	10.65	—	13.03
Yarmouth	6,840,486	07	5.89	5.89	5.89	5.89

Debt Characteristics

Moody's and Standard and Poor's (S&P) ratings are both from July 2008. Ratings are given for information purposes only, and do not constitute a judgment on the part of MTF. For information about the significance of a given rating, contact the rating services (addresses on p. 12).

Debt per Capita: Fiscal 2008 long-term debt outstanding divided by 2006 population.

Percent of Value: Same debt total divided by the total equalized property value as of July 18, 2008, as determined by the Department of Revenue.

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Abington	A3	AA	695	0.5
Acton	Aa1	AA+	2,508	1.3
Acushnet	A2	—	1,375	1.2
Adams	—	A-	693	1.2
Agawam	Aa3	AA-	826	0.9
Alford	—	—	0	0.0
Amesbury	A3	A-	2,094	1.6
Amherst	Aa3	—	375	0.6
Andover	Aa1	—	2,514	1.1
Arlington	Aa2	AA	1,254	0.7
Ashburnham	A3	—	1,181	1.1
Ashby	—	—	0	0.0
Ashfield	—	—	231	0.2
Ashland	A1	—	3,916	2.4
Athol	A3	—	295	0.4
ATTLEBORO	A3	A+	2,775	2.7
Auburn	A2	—	1,552	1.2
Avon	A2	—	2,799	1.4
Ayer	A2	—	3,156	2.3
Barnstable	Aa1	AAA	2,469	0.8
Barre	A3	—	655	0.8
Becket	—	—	0	0.0
Bedford	Aa1	AAA	3,639	1.6
Belchertown	—	A	3,278	3.5
Bellingham	Aa3	AA	3,044	1.9
Belmont	Aaa	—	1,545	0.7
Berkley	A3	—	2,400	1.8
Berlin	A2	—	2,709	1.3
Bernardston	Baa1	—	994	1.1
BEVERLY	A1	—	1,923	1.3
Billerica	Aa3	AA	1,635	1.1
Blackstone	—	A-	1,873	1.6
Blandford	—	—	2,106	1.8
Bolton	Aa3	—	2,612	1.1
BOSTON	Aa1	AA+	1,437	1.0
Bourne	Aa3	A+	2,027	0.8
Boxborough	Aa3	—	1,745	0.8
Boxford	Aa2	—	1,829	0.8
Boylston	A2	—	1,656	1.0
Braintree	Aa3	—	808	0.5
Brewster	A1	AA+	2,195	0.6
Bridgewater	Baa1	—	1,077	1.0
Brimfield	—	—	562	0.5
BROCKTON	A2	A	2,205	2.7
Brookfield	—	—	827	0.9
Brookline	Aaa	—	1,892	0.7
Buckland	—	—	373	0.4
Burlington	Aa2	AA+	932	0.5
CAMBRIDGE	Aaa	AAA	2,789	1.2

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Canton	Aa2	AAA	2,910	1.4
Carlisle	Aa2	—	1,966	0.6
Carver	A3	—	482	0.4
Charlemont	—	—	422	0.5
Charlton	A3	A	1,743	1.5
Chatham	Aa3	AAA	5,755	0.6
Chelmsford	Aa3	AA-	2,474	1.6
CHELSEA	Baa1	A-	2,060	2.6
Cheshire	—	BBB+	293	0.4
Chester	—	—	662	0.8
Chesterfield	—	—	488	0.5
CHICOPEE	A2	—	597	1.0
Chilmark	—	AA	6,023	0.2
Clarksburg	—	—	527	0.8
Clinton	A3	—	2,401	2.7
Cohasset	Aa2	AA+	8,499	2.6
Colrain	—	—	144	0.2
Concord	Aaa	—	1,760	0.5
Conway	Baa1	—	537	0.4
Cummington	—	—	259	0.2
Dalton	A2	—	232	0.3
Danvers	Aa2	AA+	998	0.6
Dartmouth	A1	—	2,223	1.2
Dedham	Aa3	AA	1,228	0.7
Deerfield	A1	—	434	0.3
Dennis	A1	AA	1,231	0.3
Dighton	—	—	109	0.1
Douglas	A2	—	2,903	2.3
Dover	Aaa	AAA	3,208	0.7
Dracut	A2	A	1,877	1.7
Dudley	A2	A-	847	0.9
Dunstable	A3	—	989	0.6
Duxbury	Aa2	AAA	1,737	0.7
East Bridgewater	A2	—	1,023	0.9
East Brookfield	A3	—	33	0.0
East Longmeadow	A1	—	2,333	2.0
Eastham	A1	A+	962	0.2
Easthampton	A2	—	659	0.8
Easton	A2	—	1,101	0.8
Edgartown	Aa3	—	6,330	0.4
Egremont	—	—	899	0.3
Erving	Baa2	A	3,412	0.9
Essex	—	A+	7,285	2.9
EVERETT	A2	—	1,493	1.2
Fairhaven	A1	—	1,492	1.1
FALL RIVER	Baa1	BBB+	2,052	2.9
Falmouth	Aa2	AA+	2,615	0.7
FITCHBURG	Baa1	BBB-	2,259	3.4
Florida	—	—	—	—
Foxborough	Aa3	—	1,604	1.0
Framingham	A1	—	1,099	0.8
Franklin	Aa3	AA	1,905	1.2
Freetown	—	A	1,002	0.7
GARDNER	Baa1	—	1,937	3.0
Aquinnah (Gay Head)	—	—	1,186	0.1
Georgetown	A1	—	2,730	1.7
Gill	—	—	57	0.1
GLOUCESTER	A2	—	3,364	1.7
Goshen	—	—	222	0.2

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Gosnold	—	—	6,965	0.2
Grafton	A1	AA-	649	0.5
Granby	—	—	290	0.3
Granville	—	—	597	0.6
Great Barrington	A1	AA-	890	0.6
Greenfield	A3	—	1,905	2.6
Groton	A2	A+	1,721	1.1
Groveland	—	—	88	0.1
Hadley	A2	A+	1,547	0.8
Halifax	A2	—	642	0.5
Hamilton	A1	—	1,212	0.6
Hampden	—	—	94	0.1
Hancock	—	—	0	0.0
Hanover	Aa3	—	1,783	1.0
Hanson	A2	—	448	0.3
Hardwick	—	—	41	0.0
Harvard	—	AA	1,813	0.9
Harwich	A1	AA	2,617	0.6
Hatfield	—	BBB+	1,346	1.0
HAYERHILL	Baa1	A-	1,815	1.8
Hawley	—	—	421	0.5
Heath	—	—	2,434	2.4
Hingham	Aaa	AAA	1,918	0.8
Hinsdale	—	BBB-	2,878	2.2
Holbrook	Baa1	A-	1,911	1.6
Holden	A2	AA-	3,374	2.7
Holland	—	—	337	0.2
Holliston	A1	AA-	4,394	2.8
HOLYOKE	Baa1	BBB+	1,189	2.3
Hopedale	A2	—	3,065	2.4
Hopkinton	Aa3	AA	4,322	1.9
Hubbardston	—	—	44	0.0
Hudson	A1	AA-	1,715	1.3
Hull	—	AA-	1,387	0.7
Huntington	—	—	76	0.1
Ipswich	A1	—	3,133	1.5
Kingston	A1	—	4,906	2.9
Lakeville	A2	A+	483	0.3
Lancaster	A3	—	2,383	1.9
Lanesborough	A3	—	2,257	1.7
LAWRENCE	Baa3	—	1,963	3.6
Lee	A3	A+	3,493	2.7
Leicester	A3	—	1,376	1.5
Lenox	Aa3	—	3,458	1.6
LEOMINSTER	A1	—	669	0.7
Leverett	—	A-	1,578	1.1
Lexington	Aaa	—	1,852	0.7
Leyden	—	—	181	0.2
Lincoln	Aa1	AAA	973	0.4
Littleton	A1	A+	4,063	2.3
Longmeadow	Aa3	—	890	0.6
LOWELL	A3	—	1,715	2.4
Ludlow	A2	—	1,269	1.6
Lunenburg	A2	A	2,819	2.1
LYNN	Baa1	—	1,107	1.3
Lynnfield	A1	AA	2,193	1.0
MALDEN	A3	A	1,902	1.8
Manchester	Aa2	—	2,923	0.7
Mansfield	A1	—	2,073	1.4
Marblehead	—	AA+	1,413	0.5
Marion	A1	AA	5,660	1.7

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
MARLBOROUGH	Aa3	AA	1,371	1.0
Marshfield	Aa3	AA-	1,608	0.8
Mashpee	A2	AA-	1,865	0.5
Mattapoisett	A1	AA-	2,809	1.1
Maynard	A2	—	2,547	1.9
Medfield	Aa2	—	4,454	2.2
MEDFORD	A2	A+	1,100	0.8
Medway	Baa1	—	1,019	0.7
MELROSE	A2	A+	846	0.6
Mendon	A2	—	21	0.0
Merrimac	A3	—	1,876	1.5
Methuen	A2	—	1,559	1.3
Middleborough	A2	—	1,834	1.5
Middlefield	—	—	42	0.0
Middleton	Aa3	—	672	0.4
Milford	A1	—	1,121	0.9
Millbury	A2	A+	1,594	1.4
Millis	A2	—	1,959	1.4
Millville	—	—	107	0.1
Milton	Aa3	AA	1,088	0.6
Monroe	—	—	0	0.0
Monson	A3	—	3,742	4.7
Montague	A3	A-	303	0.4
Monterey	—	—	402	0.1
Montgomery	—	—	178	0.1
Mount Washington	—	—	0	0.0
Nahant	A2	—	667	0.3
Nantucket	Aa3	—	8,365	0.5
Natick	Aa2	AAA	2,138	1.0
Needham	—	AAA	1,769	0.7
New Ashford	—	—	189	0.1
NEW BEDFORD	A3	—	2,306	3.4
New Braintree	—	—	63	0.1
New Marlborough	—	—	438	0.1
New Salem	—	—	253	0.2
Newbury	A1	—	3,268	1.6
NEWBURYPORT	A1	—	2,463	1.2
NEWTON	Aaa	—	825	0.3
Norfolk	A1	A+	1,216	0.8
NORTH ADAMS	A3	A-	1,160	2.5
North Andover	A1	A+	3,401	2.0
North Attleborough	A1	—	2,086	1.5
North Brookfield	—	A	2,596	3.0
North Reading	A1	—	1,994	1.0
NORTHAMPTON	A1	—	1,737	1.7
Northborough	Aa3	—	1,007	0.6
Northbridge	A2	A-	2,260	1.9
Northfield	—	—	332	0.3
Norton	A2	AA-	1,227	1.0
Norwell	—	AA+	2,715	1.1
Norwood	—	AA	1,461	0.9
Oak Bluffs	—	AA-	6,382	0.9
Oakham	—	—	313	0.3
Orange	Baa2	—	276	0.4
Orleans	Aa3	AA+	2,786	0.4
Otis	—	—	0	0.0
Oxford	A2	—	1,021	1.0
Palmer	Baa1	—	1,661	2.2
Paxton	A2	—	1,092	0.9
PEABODY	Aa2	—	740	0.5
Pelham	Baa2	BBB	1,354	1.3

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Pembroke	A2	AA-	952	0.7
Pepperell	A1	—	896	0.8
Peru	—	—	268	0.3
Petersham	—	BBB+	1,011	0.8
Phillipston	—	—	133	0.1
PITTSFIELD	Baa1	BBB+	1,290	1.8
Plainfield	—	—	22	0.0
Plainville	A2	—	2,819	2.0
Plymouth	Aa2	AA	1,366	0.8
Plympton	—	A-	524	0.3
Princeton	A3	—	776	0.5
Provincetown	A2	A	9,223	1.2
QUINCY	A1	A+	710	0.5
Randolph	A3	A-	701	0.6
Raynham	A2	—	1,387	0.9
Reading	Aa3	AA	2,754	1.6
Rehoboth	A2	—	165	0.1
REVERE	Baa1	—	185	0.2
Richmond	Baa1	—	5,297	2.1
Rochester	A2	—	726	0.5
Rockland	Baa1	—	265	0.2
Rockport	Aa3	—	2,032	0.8
Rowe	—	—	0	0.0
Rowley	A1	—	1,063	0.6
Royalston	—	—	—	—
Russell	—	—	1,214	1.7
Rutland	A3	—	4,148	4.1
SALEM	A2	A-	1,349	1.1
Salisbury	A2	—	2,002	1.1
Sandisfield	—	—	0	0.0
Sandwich	A1	AA-	2,346	1.1
Saugus	Baa1	—	1,120	0.7
Savoy	—	—	163	0.2
Scituate	Aa3	—	2,605	1.1
Seekonk	A2	A	2,963	1.9
Sharon	Aa3	AA	2,387	1.4
Sheffield	—	—	69	0.0
Shelburne	—	—	98	0.1
Sherborn	Aa2	AAA	2,284	0.8
Shirley	A3	A	2,727	3.2
Shrewsbury	Aa3	—	2,182	1.4
Shutesbury	—	—	1,050	0.9
Somerset	Aa3	—	970	0.6
SOMERVILLE	Aa3	A+	892	0.8
South Hadley	A1	—	1,895	2.3
Southampton	A3	—	1,193	1.3
Southborough	Aa2	—	3,970	1.6
Southbridge	A3	—	1,657	2.5
Southwick	A1	—	1,809	1.9
Spencer	—	—	290	0.3
SPRINGFIELD	Baa2	BBB	2,068	4.4
Sterling	A1	—	2,819	1.9
Stockbridge	—	AA-	3,079	0.9
Stoneham	A1	—	1,965	1.3
Stoughton	A2	—	1,376	1.0
Stow	A1	A+	1,605	0.8
Sturbridge	A2	—	1,681	1.2
Sudbury	Aa1	AAA	2,720	1.1
Sunderland	—	A-	2,059	2.2
Sutton	A2	—	2,867	1.9
Swampscott	Aa3	—	2,091	1.1
Swansea	A3	—	287	0.2

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
TAUNTON	A3	A	1,338	1.2
Templeton	A3	—	1,928	2.3
Tewksbury	A2	A+	2,074	1.4
Tisbury	—	AA	2,994	0.4
Tolland	—	—	379	0.1
Topsfield	Aa3	—	1,878	0.9
Townsend	A2	—	541	0.5
Truro	—	A+	2,963	0.3
Tyngsborough	A2	—	953	0.7
Tyringham	—	—	144	0.0
Upton	A2	—	1,466	0.8
Uxbridge	A2	—	1,625	1.3
Wakefield	Aa3	—	1,441	0.9
Wales	—	—	109	0.1
Walpole	Aa3	—	1,588	0.9
WALTHAM	Aa1	AA+	834	0.5
Ware	A3	—	1,524	2.0
Wareham	A3	—	2,112	1.1
Warren	A3	—	245	0.3
Warwick	—	—	0	0.0
Washington	—	—	227	0.2
Watertown	Aa3	AA	1,246	0.7
Wayland	Aaa	—	1,813	0.7
Webster	A3	—	900	0.9
Wellesley	Aaa	AAA	2,268	0.6
Wellfleet	—	A+	3,130	0.4
Wendell	—	—	333	0.4
Wenham	Aa3	—	563	0.3
West Boylston	A2	—	2,330	2.0
West Bridgewater	A2	A	1,288	0.8
West Brookfield	—	—	57	0.1
West Newbury	Aa3	—	2,461	1.2
West Springfield	A2	—	817	1.0
West Stockbridge	—	A+	—	—
West Tisbury	A1	AA-	2,149	0.2
Westborough	Aa3	AA	5,190	2.6
WESTFIELD	A3	A-	2,057	2.8
Westford	Aa3	AA	4,870	2.7
Westhampton	Baa2	—	1,060	0.8
Westminster	A2	A+	510	0.4
Weston	Aaa	AAA	5,690	1.3
Westport	A2	—	201	0.1
Westwood	Aa1	AA+	3,581	1.3
Weymouth	A2	—	1,045	0.8
Whately	Baa2	—	696	0.6
Whitman	A2	A+	842	0.8
Wilbraham	A1	—	56	0.0
Williamsburg	—	BBB	772	0.6
Williamstown	Aa3	—	970	0.8
Wilmington	—	AA-	830	0.5
Winchendon	Baa1	A	2,534	3.4
Winchester	Aaa	—	2,276	0.9
Windsor	—	—	123	0.1
Winthrop	A2	—	845	0.7
WOBURN	Aa3	—	1,633	1.0
WORCESTER	A3	A-	3,418	4.7
Worthington	—	—	159	0.1
Wrentham	A1	—	1,969	1.1
Yarmouth	A1	A+	1,607	0.6

Other Characteristics

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expend- itures	Single- Family Tax Bill	Low- Income Students
Abington	23,380	135,858	2,640	4,497	10.6
Acton	41,901	199,263	3,716	6,213	2.6
Acushnet	21,753	127,022	2,508	3,734	13.4
Adams	18,572	60,890	1,567	6,063	32.6
Agawam	22,562	109,542	2,681	4,739	16.3
Alford	40,412	680,527	3,334	1,655	18.1
Amesbury	24,103	137,039	3,188	5,894	15.9
Amherst	17,427	68,011	2,002	6,467	22.3
Andover	41,133	231,733	3,895	4,719	3.6
Arlington	34,399	184,021	2,834	4,622	10.2
Ashburnham	21,659	122,460	2,330	5,220	10.8
Ashby	21,648	128,538	1,819	4,655	11.0
Ashfield	26,483	138,886	2,127	5,038	28.7
Ashland	31,641	169,148	3,496	5,216	8.1
Athol	16,845	76,890	1,485	4,211	38.8
ATTLEBORO	22,660	114,882	2,704	3,811	24.0
Auburn	23,802	139,047	2,784	4,404	13.3
Avon	24,410	223,811	4,233	3,944	26.9
Ayer	26,400	148,368	3,871	3,972	23.1
Barnstable	25,554	340,698	3,191	2,656	25.1
Barre	20,476	96,116	1,785	4,207	14.2
Becket	21,861	306,127	2,800	3,274	20.9
Bedford	39,212	243,801	5,391	4,594	6.0
Belchertown	21,938	108,397	2,941	5,426	11.8
Bellingham	25,047	163,240	3,193	3,936	12.2
Belmont	42,485	245,957	3,919	4,550	5.2
Berkley	21,652	145,315	2,568	3,048	7.5
Berlin	28,915	236,956	3,401	4,521	5.4
Bernardston	20,959	104,168	1,977	6,003	20.9
BEVERLY	28,626	161,260	2,806	4,198	20.5
Billerica	24,953	147,180	2,955	4,449	5.3
Blackstone	20,936	127,303	1,966	4,602	11.4
Blandford	24,285	134,801	2,457	4,303	26.4
Bolton	42,542	238,322	3,869	6,076	5.7
BOSTON	23,353	175,247	3,831	4,429	72.7
Bourne	22,092	260,948	3,499	2,640	17.3
Boxborough	40,794	217,967	3,727	5,708	2.4
Boxford	48,846	246,961	3,685	4,420	0.8
Boylston	32,274	178,658	2,909	4,618	3.9
Braintree	28,683	178,225	3,112	3,500	11.1
Brewster	24,638	412,323	3,706	2,241	12.0
Bridgewater	23,105	114,966	1,894	4,178	9.4
Brimfield	23,711	124,107	2,372	4,780	9.5
BROCKTON	17,163	91,247	3,295	3,875	66.3
Brookfield	20,144	111,447	2,595	5,167	15.4
Brookline	44,327	281,022	3,625	4,110	12.2
Buckland	20,033	113,009	2,035	5,377	29.9
Burlington	30,732	206,415	3,949	3,875	5.6
CAMBRIDGE	31,156	254,656	4,579	2,971	42.7
Canton	33,510	206,111	3,245	3,771	8.7
Carlisle	59,559	322,884	4,778	5,192	1.3
Carver	20,398	118,587	2,759	4,574	15.0
Charlemont	19,577	100,793	2,137	5,922	33.4
Charlton	23,626	139,950	1,878	3,508	10.4
Chatham	28,594	1,011,604	5,726	1,482	15.6
Chelmsford	30,465	169,205	2,980	5,450	4.2
CHELSEA	14,628	87,105	3,778	4,017	83.3
Cheshire	19,156	94,069	1,369	3,339	30.4

CITY/Town	Per Capita Amounts			Comparative Percent	
	1999	Equalized	Expend-	Single-	Low-
	Income	Value	itures	Family	Income
				Tax Bill	Students
Chester	18,098	95,587	2,438	6,633	26.1
Chesterfield	19,220	127,175	2,062	5,434	10.8
CHICOPEE	18,646	71,289	2,696	4,990	48.1
Chilmark	30,029	3,322,401	7,358	791	5.0
Clarksburg	19,389	75,367	2,252	3,884	26.1
Clinton	22,764	99,159	2,623	4,578	38.4
Cohasset	42,909	346,874	5,049	4,279	2.3
Colrain	18,948	95,807	1,792	5,696	30.0
Concord	51,477	344,003	4,394	4,328	3.1
Conway	25,605	146,522	2,753	4,844	15.1
Cummington	21,553	141,140	2,132	4,103	20.5
Dalton	23,634	101,602	2,026	5,959	21.5
Danvers	26,852	186,069	3,378	4,198	9.5
Dartmouth	24,326	202,436	2,392	2,596	13.8
Dedham	28,199	192,445	3,557	4,865	17.2
Deerfield	24,555	154,371	2,655	4,453	13.1
Dennis	25,428	465,935	3,081	1,756	31.7
Dighton	22,600	150,667	2,117	4,110	6.9
Douglas	23,036	141,720	3,002	4,081	8.6
Dover	64,899	443,749	4,988	3,936	0.6
Dracut	23,750	118,659	2,405	4,259	13.0
Dudley	21,546	104,459	1,368	3,072	10.2
Dunstable	30,608	173,236	2,392	4,699	4.3
Duxbury	40,242	275,813	4,006	4,283	3.1
East Bridgewater	23,532	132,387	2,755	4,348	7.7
East Brookfield	22,629	126,959	1,923	4,267	20.0
East Longmeadow	27,659	134,677	3,243	6,483	6.1
Eastham	24,642	591,179	3,691	2,051	13.4
Easthampton	21,922	93,678	2,267	4,622	24.7
Easton	30,732	153,095	2,825	4,638	3.8
Edgartown	25,740	1,929,281	7,513	1,102	11.2
Egremont	41,702	388,257	2,724	2,350	18.1
Erving	19,107	389,999	6,032	2,697	15.2
Essex	31,613	265,424	3,877	4,340	6.3
EVERETT	19,845	136,128	3,546	4,178	53.7
Fairhaven	20,986	145,239	2,852	3,173	23.9
FALL RIVER	16,118	78,430	2,603	3,096	58.3
Falmouth	27,548	390,793	3,463	2,281	18.6
FITCHBURG	17,256	76,982	2,908	4,743	54.0
Florida	16,979	202,364	3,873	2,882	31.3
Foxborough	32,294	176,420	3,175	4,299	7.3
Framingham	27,758	147,219	3,420	5,058	26.8
Franklin	27,849	166,584	3,341	4,130	5.1
Freetown	24,237	161,978	2,307	3,605	8.8
GARDNER	18,624	71,237	2,654	4,889	32.7
Aquinnah (Gay Head)	21,420	2,198,986	9,086	1,312	5.1
Georgetown	28,846	171,208	3,031	3,754	4.1
Gill	23,381	115,559	1,918	4,622	42.3
GLOUCESTER	25,595	204,130	2,999	3,674	25.6
Goshen	22,221	142,229	2,270	5,357	11.3
Gosnold	15,265	3,292,188	17,252	694	0.0
Grafton	26,952	149,725	2,463	4,057	9.7
Granby	23,209	103,685	2,786	5,074	14.4
Granville	22,315	122,021	2,887	4,521	10.7
Great Barrington	22,655	192,468	2,859	4,554	15.8
Greenfield	18,830	84,894	2,771	6,814	53.9
Groton	33,877	170,400	2,983	5,599	3.2
Groveland	25,430	145,680	1,952	4,089	5.3
Hadley	24,945	207,869	2,872	3,569	12.0
Halifax	23,738	128,844	2,453	5,236	7.3

CITY/Town	Per Capita Amounts			Comparative Percent	
	1999	Equalized	Expend-	Single-	Low-
	Income	Value	itures	Family	Income
				Tax Bill	Students
Hamilton	33,222	198,432	2,934	5,405	3.7
Hampden	26,690	124,165	1,851	5,430	7.2
Hancock	22,250	327,359	1,675	1,195	13.6
Hanover	30,268	200,043	3,376	4,283	3.2
Hanson	23,727	140,136	1,947	3,976	13.1
Hardwick	20,824	114,572	1,956	3,972	14.7
Harvard	40,867	207,760	3,598	5,119	0.2
Harwich	23,063	453,835	4,023	2,442	16.4
Hatfield	24,813	156,621	2,690	4,211	11.1
HAVERHILL	23,280	111,155	2,569	4,247	34.8
Hawley	17,333	117,595	2,407	5,955	32.3
Heath	24,777	124,551	2,553	6,560	30.0
Hingham	41,703	284,173	3,372	3,714	2.8
Hinsdale	19,797	154,483	2,383	4,465	21.2
Holbrook	23,379	129,297	2,948	5,014	23.9
Holden	27,971	136,443	2,533	5,095	5.4
Holland	21,770	153,294	2,272	4,566	15.6
Holliston	32,116	161,484	3,767	5,862	2.4
HOLYOKE	15,913	59,377	3,543	5,551	76.8
Hopedale	24,791	129,058	3,431	4,703	4.7
Hopkinton	41,469	232,224	4,319	5,712	1.9
Hubbardston	23,072	123,730	1,615	3,807	14.4
Hudson	26,679	143,155	2,932	4,190	14.7
Hull	26,331	203,485	3,128	3,968	21.8
Huntington	19,385	92,169	1,867	5,264	26.0
Ipswich	32,516	218,033	3,087	3,726	8.1
Kingston	23,370	172,083	3,408	4,796	7.4
Lakeville	26,046	167,004	2,103	3,512	7.1
Lancaster	21,010	139,556	2,230	5,506	6.1
Lanesborough	21,106	155,095	3,113	5,805	13.5
LAWRENCE	13,360	57,974	3,297	4,041	82.0
Lee	19,799	160,289	3,548	4,747	27.8
Leicester	20,822	105,099	2,399	3,787	14.6
Lenox	23,263	260,676	3,966	3,561	5.9
LEOMINSTER	21,769	104,428	2,591	4,542	33.2
Leverett	31,891	160,316	3,103	6,055	17.9
Lexington	46,119	283,943	5,084	5,054	3.8
Leyden	26,076	108,569	2,030	6,822	21.0
Lincoln	49,095	259,767	3,690	4,166	9.1
Littleton	31,070	184,015	3,709	5,095	3.1
Longmeadow	38,949	147,976	3,408	6,847	3.7
LOWELL	17,557	78,832	2,963	4,279	66.0
Ludlow	20,105	93,127	2,415	5,377	21.8
Lunenburg	26,986	144,495	2,818	4,937	8.9
LYNN	17,492	86,332	2,885	4,433	74.9
Lynnfield	39,560	232,916	3,409	4,049	3.3
MALDEN	22,004	109,352	2,705	3,649	51.4
Manchester	47,910	443,582	4,128	3,040	6.1
Mansfield	27,441	164,953	3,470	4,570	6.6
Marblehead	46,738	295,398	3,348	3,367	6.0
Marion	37,265	358,284	4,029	3,052	6.6
MARLBOROUGH	28,723	147,710	3,164	5,135	25.8
Marshfield	28,768	207,570	3,384	3,520	8.2
Mashpee	25,215	388,969	3,622	2,656	15.6
Mattapoisett	28,050	277,760	3,658	3,956	7.4
Maynard	27,016	139,793	3,238	5,381	14.8
Medfield	42,891	207,302	3,962	5,167	1.7
MEDFORD	24,707	142,885	2,476	3,682	27.0

CITY/Town	Per Capita Amounts			Comparative Percent	
	1999	Equalized	Expend-	Single-	Low-
	Income	Value	itures	Family	Income
				Tax Bill	Students
Medway	27,578	149,085	3,215	5,676	3.5
MELROSE	30,347	147,700	2,678	4,211	7.7
Mendon	27,693	169,261	2,271	4,360	3.3
Merrimac	24,869	129,057	2,139	4,356	5.2
Methuen	22,305	126,352	2,833	4,138	30.9
Middleborough	20,246	134,497	3,028	4,077	20.1
Middlefield	24,137	118,871	2,841	6,653	27.2
Middleton	29,031	203,912	2,488	3,912	2.7
Milford	23,742	138,302	2,744	4,764	18.9
Millbury	23,531	122,701	2,502	4,606	17.5
Millis	27,957	149,792	2,890	4,957	13.0
Millville	20,497	119,978	1,717	4,279	11.6
Milton	37,138	191,095	3,016	4,420	11.4
Monroe	12,400	208,225	6,973	5,628	4.9
Monson	22,519	96,595	2,864	4,812	15.1
Montague	17,794	91,458	2,072	5,470	42.2
Monterey	30,992	532,863	2,999	2,059	18.1
Montgomery	25,942	136,524	2,245	5,050	26.4
Mount Washington	50,149	574,038	5,471	2,228	0.0
Nahant	41,807	254,755	3,312	3,363	6.2
Nantucket	31,314	2,197,074	9,998	1,078	7.5
Natick	36,358	216,659	3,446	4,041	8.2
Needham	44,549	269,234	4,086	3,916	3.4
New Ashford	28,323	151,707	2,144	3,044	0.0
NEW BEDFORD	15,602	76,831	3,147	4,259	64.3
New Braintree	21,072	113,923	1,770	5,062	14.6
New Marlborough	25,658	368,037	2,668	2,608	18.1
New Salem	23,234	120,263	2,174	5,091	38.1
Newbury	34,640	221,246	2,509	3,460	12.3
NEWBURYPORT	34,187	222,302	3,459	4,089	6.8
NEWTON	45,708	268,141	3,840	3,916	7.0
Norfolk	32,454	151,932	2,972	5,159	4.4
NORTH ADAMS	16,381	56,615	2,850	4,570	44.7
North Andover	34,335	180,653	3,143	4,602	5.5
North Attleborough	25,974	160,313	2,987	3,662	10.4
North Brookfield	20,205	99,155	2,887	4,013	25.9
North Reading	30,902	203,461	3,650	4,642	4.0
NORTHAMPTON	24,022	118,261	3,023	4,521	25.4
Northborough	32,889	180,460	3,179	5,361	3.8
Northbridge	22,515	131,101	2,877	3,500	22.8
Northfield	21,517	127,912	2,047	5,341	20.6
Norton	23,876	129,332	2,670	4,029	11.2
Norwell	37,222	254,063	3,927	4,469	2.9
Norwood	27,720	173,125	4,790	3,282	19.8
Oak Bluffs	23,829	832,134	6,337	2,273	10.8
Oakham	23,175	123,614	1,498	3,569	13.5
Orange	17,361	75,635	2,393	5,095	41.6
Orleans	29,553	669,062	4,409	1,825	11.5
Otis	25,029	442,786	3,118	2,503	31.8
Oxford	21,828	110,773	2,472	4,194	20.2
Palmer	18,664	85,713	2,607	5,296	33.6
Paxton	29,573	132,472	2,241	4,812	5.6
PEABODY	24,827	152,366	2,654	3,500	21.7
Pelham	29,821	129,123	2,874	7,012	12.8
Pembroke	27,066	146,728	2,712	4,412	9.2
Pepperell	25,722	123,424	1,953	4,061	9.9
Peru	18,636	111,667	2,029	5,680	20.6
Petersham	24,222	132,586	2,599	4,622	26.4
Phillipston	18,706	127,860	1,890	4,582	20.5

CITY/Town	Per Capita Amounts			Comparative Percent	
	1999	Equalized	Expend-	Single-	Low-
	Income	Value	itures	Family	Income
				Tax Bill	Students
PITTSFIELD	20,549	85,880	2,915	5,309	40.5
Plainfield	20,785	147,931	2,392	5,640	28.3
Plainville	25,816	160,257	2,934	4,336	8.4
Plymouth	23,732	190,722	3,105	4,170	19.1
Plympton	24,344	176,368	2,693	4,792	6.7
Princeton	32,232	158,963	2,456	5,070	5.7
Provincetown	26,109	814,666	7,344	2,067	25.2
QUINCY	26,001	141,289	2,887	4,372	35.2
Randolph	23,413	122,343	2,408	3,867	39.0
Raynham	24,476	170,059	2,362	4,150	9.6
Reading	32,888	176,246	3,611	5,087	3.1
Rehoboth	26,467	180,235	1,715	3,242	6.9
REVERE	19,698	118,563	2,731	4,089	62.0
Richmond	35,568	280,382	—	—	5.1
Rochester	24,630	184,781	2,987	3,645	7.3
Rockland	23,068	121,435	2,369	4,239	19.5
Rockport	29,294	271,775	3,676	3,387	13.8
Rowe	28,134	895,313	12,504	1,825	38.1
Rowley	27,413	181,411	2,523	4,190	12.2
Royalston	18,297	110,378	1,481	3,460	38.1
Russell	21,318	81,590	2,633	6,596	25.7
Rutland	23,311	119,434	2,045	4,525	5.8
SALEM	23,857	123,747	2,826	4,711	40.2
Salisbury	21,608	201,745	2,515	3,415	12.6
Sandisfield	27,628	308,803	2,659	3,330	31.8
Sandwich	26,895	233,154	3,245	3,880	7.6
Saugus	25,524	165,607	2,454	3,536	15.3
Savoy	20,223	107,409	2,549	4,586	6.3
Scituate	33,940	253,002	3,433	3,722	5.4
Seekonk	24,058	182,545	2,985	3,625	9.4
Sharon	41,323	180,481	3,910	6,778	3.4
Sheffield	25,492	186,055	2,322	4,739	18.0
Shelburne	20,329	111,280	1,844	4,889	29.9
Sherborn	58,055	309,936	5,076	6,322	0.9
Shirley	20,556	94,689	2,213	4,098	26.6
Shrewsbury	31,570	163,016	2,716	3,690	9.1
Shutesbury	26,260	131,368	2,884	6,419	12.2
Somerset	22,420	157,275	2,889	4,118	10.3
SOMERVILLE	23,628	128,333	2,546	4,420	64.8
South Hadley	22,732	96,055	2,385	4,949	16.1
Southampton	26,205	114,165	2,460	4,743	7.6
Southborough	44,310	255,734	4,464	5,062	2.1
Southbridge	18,514	72,679	2,913	4,768	58.1
Southwick	21,756	118,152	2,048	4,925	13.5
Spencer	21,017	104,261	1,338	3,197	20.8
SPRINGFIELD	15,232	55,139	3,651	6,471	77.5
Sterling	28,844	155,180	2,636	5,099	6.1
Stockbridge	32,499	400,429	3,910	2,794	15.8
Stoneham	27,599	158,852	2,870	4,114	11.7
Stoughton	25,480	146,279	2,875	3,952	20.2
Stow	38,260	210,761	3,425	5,946	6.2
Sturbridge	25,559	163,270	3,063	4,570	8.8
Sudbury	53,285	265,636	4,678	5,761	2.8
Sunderland	20,024	99,800	2,053	4,869	16.8
Sutton	27,490	161,683	2,882	4,542	6.3
Swampscott	35,487	195,717	3,626	5,502	8.0
Swansea	21,776	147,009	2,056	3,335	11.8
TAUNTON	19,899	118,047	2,948	3,318	36.5
Templeton	21,994	103,369	1,736	3,714	20.4

CITY/Town	Per Capita Amounts			Comparative Percent	
	1999	Equalized	Expend-	Single-	Low-
	Income	Value	itures	Family	Income
				Tax Bill	Students
Tewksbury	27,031	153,409	3,068	4,219	5.0
Tisbury	26,783	823,126	5,782	2,216	13.8
Tolland	30,126	434,409	2,583	1,930	13.5
Topsfield	37,770	224,125	3,485	4,852	0.8
Townsend	22,658	109,762	1,838	5,426	9.9
Truro	22,608	1,145,657	6,985	1,813	21.3
Tyngsborough	27,249	144,210	2,981	4,727	6.5
Tyringham	35,503	549,137	3,500	2,228	0.0
Upton	34,924	184,170	2,563	4,291	3.4
Uxbridge	24,540	143,491	3,242	4,227	12.8
Wakefield	30,369	171,058	2,911	3,896	8.4
Wales	21,267	99,588	2,019	5,296	14.9
Walpole	32,117	188,015	3,133	4,372	5.8
WALTHAM	26,364	167,226	3,233	4,259	32.6
Ware	18,908	90,493	2,616	5,369	45.1
Wareham	21,312	197,735	2,694	2,810	36.3
Warren	17,192	81,539	1,638	5,135	23.6
Warwick	19,989	120,779	2,400	6,467	21.0
Washington	23,610	120,028	2,387	4,917	21.0
Watertown	33,262	184,756	3,066	4,598	24.7
Wayland	52,717	268,717	4,750	6,047	4.8
Webster	20,410	110,691	2,370	3,298	40.0
Wellesley	52,866	371,644	4,357	3,706	4.0
Wellfleet	25,712	980,746	6,054	1,905	10.7
Wendell	19,701	90,280	2,374	6,911	38.4
Wenham	36,812	196,646	3,109	5,216	3.6
West Boylston	22,899	127,413	2,800	5,296	9.0
West Bridgewater	23,701	179,993	3,301	4,449	10.1
West Brookfield	21,501	113,851	1,749	3,912	23.8
West Newbury	35,323	209,067	3,186	4,578	4.8
West Springfield	20,982	101,050	3,000	5,765	38.3
West Stockbridge	31,425	304,964	3,413	3,593	15.8
West Tisbury	31,021	1,129,356	5,529	1,655	5.0
Westborough	35,063	215,791	4,378	5,934	6.6
WESTFIELD	20,600	86,774	2,947	5,470	28.8
Westford	37,979	192,462	4,149	5,410	2.7
Westhampton	25,360	152,327	2,549	5,288	10.5
Westminster	24,913	147,891	2,547	4,820	10.8
Weston	79,640	473,265	6,445	4,307	2.2
Westport	25,281	241,532	1,981	2,245	13.9
Westwood	41,553	282,400	4,730	4,739	2.9
Weymouth	24,976	137,809	2,558	3,750	17.6
Whately	27,826	148,540	2,873	5,805	12.9
Whitman	23,002	113,492	2,021	4,400	13.1
Wilbraham	29,854	130,991	2,385	6,015	7.2
Williamsburg	25,813	142,043	2,493	5,458	14.0
Williamstown	26,039	143,582	2,475	4,756	13.4
Wilmington	25,835	182,349	3,254	4,102	6.3
Winchendon	18,798	85,193	2,789	4,638	28.4
Winchester	50,414	272,084	3,841	4,267	2.8
Windsor	21,794	136,809	2,366	4,311	21.2
Winthrop	27,374	127,566	2,473	3,754	19.5
WOBURN	26,207	171,406	3,253	3,706	19.2
WORCESTER	18,614	78,180	3,105	5,062	63.4
Worthington	24,190	144,459	2,324	4,865	25.6
Wrentham	30,792	181,843	2,919	4,533	5.2
Yarmouth	22,731	285,180	2,995	2,515	31.7

2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2006	2008 Change (\$000)	2008 Change (%)	Local	Assessments	Property Taxes		Local Aid		Fees/Charges		2008 Limit (\$000)	2008 Capacity (\$000)	2007 (\$000)	2008 (\$000)		
							2008 Change (\$000)	2008 Change (%)	2008 Change (\$000)	2008 Change (%)	2008 Change (\$000)	2008 Change (%)						
Abington	16,378	43,814	1.4	43,243	1.5	208	10.2	22,278	1.7	10,316	3.2	7,495	6.1	22,285	7	0.0	472	431
Acton	20,586	77,315	6.1	76,507	5.9	203	3.0	59,273	2.7	7,374	17.8	8,893	4.3	59,854	582	1.0	799	801
Acushnet	10,518	26,875	4.9	26,375	4.6	162	4.1	11,797	2.5	8,220	1.3	5,154	11.5	11,800	3	0.0	367	251
Adams	8,371	13,333	-1.4	13,121	-1.4	28	-2.5	7,515	2.2	2,672	2.5	1,266	2.8	7,736	221	2.9	85	90
Agawam	28,510	77,666	4.5	76,444	4.7	159	3.6	42,083	3.0	20,195	8.9	12,916	4.7	45,764	3,681	8.7	589	773
Alford	398	1,357	20.9	1,327	20.8	0	14.9	1,014	4.3	19	3.0	104	1.0	1,186	172	17.0	38	21
Amesbury	16,542	54,610	7.2	52,730	7.4	1,383	1.0	30,607	7.9	12,935	1.8	8,970	6.1	30,779	172	0.6	690	681
Amherst	34,049	70,166	4.1	68,166	3.8	1,658	14.9	33,395	4.1	16,913	4.1	17,079	7.9	33,407	12	0.0	637	561
Andover	33,475	133,966	4.5	130,388	4.3	2,746	11.5	94,078	4.2	11,857	7.6	24,240	-1.0	94,112	34	0.0	2,157	1,833
Arlington	41,075	119,641	2.3	116,418	2.8	2,572	3.3	78,813	2.7	18,519	3.6	19,910	4.8	78,872	58	0.1	887	640
Ashburnham	5,996	14,107	4.2	13,968	4.6	52	0.1	8,658	0.9	1,009	3.3	3,967	28.7	8,662	4	0.0	120	191
Ashby	2,943	5,431	2.7	5,353	2.7	22	17.7	4,040	-1.3	574	2.5	573	0.1	4,043	3	0.1	61	39
Ashfield	1,822	3,899	2.8	3,875	2.8	2	8.5	2,820	10.0	340	10.2	443	6.1	2,827	6	0.2	68	49
Ashland	15,678	55,153	-3.4	54,805	-3.4	158	0.7	31,101	2.9	6,873	9.0	15,878	10.1	31,121	19	0.1	752	651
Athol	11,661	17,596	6.1	17,314	6.0	61	-1.4	8,898	2.9	3,101	4.8	4,623	11.0	8,957	59	0.7	143	130
ATTLEBORO	43,283	118,490	1.6	117,044	1.5	840	4.4	48,696	4.2	41,479	2.4	27,311	0.3	48,708	11	0.0	1,233	760
Auburn	16,375	46,361	6.9	45,589	7.0	194	2.9	29,329	4.6	7,601	13.4	7,306	3.7	29,430	101	0.3	802	614
Avon	4,328	18,972	0.4	18,322	-0.5	93	8.0	13,511	5.5	1,741	7.7	1,851	7.0	13,515	5	0.0	295	364
Ayer	7,315	28,661	6.7	28,320	6.5	90	16.0	14,645	5.3	5,170	5.4	6,710	10.9	14,814	169	1.2	392	433
Barnstable	47,380	156,518	3.9	151,203	4.2	3,886	4.2	86,041	3.4	14,969	4.7	45,670	10.6	86,177	136	0.2	919	1,228

Barre	5,427	9,803	6.0	9,688	6.3	30	-2.0	5,181	6.0	1,150	1.8	2,317	-8.3	5,188	6	0.1	178	104
Becket	1,799	5,234	5.4	5,037	3.6	33	-0.1	4,062	5.9	273	4.9	441	-4.4	4,062	1	0.0	119	145
Bedford	12,884	70,790	5.8	69,464	5.7	263	2.6	42,656	5.5	6,747	6.6	13,320	11.7	44,086	1,430	3.4	1,200	957
Belchertown	14,103	41,681	6.6	41,477	6.7	94	-8.5	18,682	6.0	16,126	4.8	5,097	3.0	18,693	11	0.1	569	542
Bellingham	15,896	51,666	2.4	50,750	2.0	281	6.9	27,011	2.7	13,062	3.9	7,423	5.1	27,256	245	0.9	999	317
Belmont	23,308	93,647	4.2	91,334	4.5	1,486	2.7	59,947	4.3	8,119	7.3	16,630	2.2	59,990	42	0.1	680	871
Berkley	6,391	16,608	-0.4	16,413	-0.3	139	6.3	6,579	-3.4	7,690	2.2	1,144	5.4	6,585	5	0.1	111	111
Berlin	2,719	9,383	2.0	9,248	2.8	34	-0.7	6,679	4.4	1,357	1.6	705	-7.3	6,850	172	2.6	151	181
Bernardston	2,234	4,483	-0.6	4,417	-0.6	15	17.2	3,240	9.5	621	1.7	406	-6.2	3,274	34	1.1	79	60
BEVERLY	39,538	112,475	3.4	110,930	3.5	1,157	-0.5	67,855	3.9	17,253	6.4	26,094	5.3	67,872	17	0.0	1,618	897
Billerica	41,391	127,068	5.4	122,306	5.2	2,949	16.4	82,010	4.7	24,345	8.8	14,828	0.5	82,057	47	0.1	1,699	1,707
Blackstone	9,032	17,901	0.7	17,754	1.7	44	-2.6	12,371	3.1	1,751	3.1	2,364	-4.6	12,460	89	0.7	147	152
Blandford	1,276	3,184	1.7	3,136	1.6	10	8.7	1,721	11.4	212	-1.1	968	2.2	1,727	6	0.4	32	41
Bolton	4,472	17,485	3.8	17,303	4.6	19	25.3	14,589	5.1	883	1.2	1,154	11.9	14,596	8	0.1	360	207
BOSTON	590,763	2,374,543	7.5	2,262,997	8.2	72,420	1.8	1,334,278	5.0	596,025	2.6	372,904	16.3	1,334,309	31	0.0	32,714	31,149
Bourne	19,224	69,482	9.7	67,263	9.7	1,560	1.6	31,902	3.9	9,617	4.3	24,417	19.5	31,938	37	0.1	579	430
Boxborough	5,073	19,188	3.2	18,908	3.1	70	19.5	14,878	4.3	2,120	1.5	1,494	-0.1	14,879	1	0.0	220	206
Boxford	8,127	30,294	3.4	29,946	4.0	140	3.3	20,698	5.3	2,731	2.8	5,716	47.1	21,063	365	1.8	181	222
Boylston	4,256	12,514	4.2	12,379	3.9	50	180.0	8,340	3.3	1,281	2.9	1,586	3.0	8,351	11	0.1	158	112
Braintree	34,185	110,501	3.0	106,384	3.3	3,422	1.0	60,537	4.2	15,221	8.9	30,025	-0.9	60,538	0	0.0	565	910
Brewster	10,143	38,372	4.0	37,593	4.0	345	6.1	21,417	1.4	2,667	7.9	8,653	2.7	21,650	233	1.1	161	145
Bridgewater	25,695	49,474	8.4	48,655	8.7	433	-1.6	27,987	5.3	5,539	1.6	13,352	12.9	28,002	15	0.1	388	422
Brimfield	3,695	8,845	5.9	8,763	5.7	8	-30.3	5,078	5.0	2,023	7.9	864	-7.9	5,083	4	0.1	112	99
BROCKTON	94,191	314,680	3.3	310,323	3.3	2,404	1.2	92,772	3.7	150,467	1.4	55,660	12.3	92,777	4	0.0	1,162	978
Brookfield	3,070	8,007	7.3	7,967	7.3	16	-8.8	3,925	7.8	2,418	1.1	930	2.8	3,928	3	0.1	182	128

2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2008 (\$000)	Change (%)	Local (\$000)	Change (%)	Assessments (\$000)	Change (%)	Property Taxes (\$000)	Change (%)	Local Aid (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2007 (\$000)	2008 (\$000)	
Brookline	55,241	207,562	3.2	200,221	3.0	5,482	4.8	135,812	4.4	18,973	5.3	45,119	2.9	135,829	17	0.0	1,990	2,585
Buckland	2,001	4,124	7.6	4,072	8.1	19	-7.6	2,803	3.5	372	3.1	564	10.2	2,816	13	0.5	45	43
Burlington	24,895	99,861	9.7	98,320	9.7	520	1.2	69,516	7.9	8,620	8.0	15,328	5.2	72,957	3,441	5.0	1,485	3,010
CAMBRIDGE	101,365	477,379	5.1	464,147	5.1	8,696	3.4	242,334	4.6	43,539	0.9	125,918	4.3	330,587	88,253	36.4	10,147	17,161
Canton	21,772	72,563	-0.6	70,659	-0.6	719	5.4	46,969	2.6	7,119	7.2	15,460	-3.4	46,983	15	0.0	985	954
Carlisle	4,852	23,306	6.4	23,182	6.3	35	2.6	18,817	8.5	1,496	-23.0	2,227	-0.4	18,888	72	0.4	340	248
Carver	11,578	32,324	1.5	31,944	1.8	130	-31.0	15,546	1.2	12,409	2.7	2,747	27.2	15,547	1	0.0	433	336
Charlmont	1,377	2,975	4.0	2,943	4.1	7	-18.7	1,904	-5.7	373	10.3	269	-16.4	2,063	159	8.3	22	24
Charlton	12,567	23,748	-1.6	23,600	-1.3	38	0.0	14,347	5.2	1,773	3.0	5,909	3.2	14,349	3	0.0	690	412
Chatham	6,783	39,598	6.3	38,837	6.6	524	-0.4	23,369	3.8	1,978	4.5	9,354	1.8	23,521	152	0.7	309	261
Chelmsford	33,707	101,130	5.1	100,432	5.2	310	-1.3	70,851	5.4	16,492	10.9	11,723	7.0	70,855	4	0.0	1,150	1,079
CHELSEA	32,792	126,511	5.5	123,875	5.9	2,236	-11.0	31,494	5.2	68,036	7.5	24,790	6.6	31,514	19	0.1	914	811
Cheshire	3,343	4,630	-2.6	4,577	-2.2	29	-3.5	2,401	1.5	1,116	5.9	876	0.0	2,403	3	0.1	45	33
Chester	1,313	3,234	26.0	3,201	26.3	3	9.6	2,000	7.2	375	11.8	323	17.6	2,001	1	0.0	65	66
Chesterfield	1,275	2,670	2.5	2,628	2.6	17	4.4	1,977	4.0	330	17.1	169	-13.6	2,144	168	8.5	54	54
CHICOPEE	54,428	148,783	6.5	146,723	6.6	479	1.3	55,691	2.2	60,506	7.2	24,664	10.2	57,709	2,018	3.6	1,167	1,066
Chilmark	953	7,297	-3.4	7,012	-3.2	244	-15.0	5,725	5.4	18	91.8	1,156	-3.4	5,834	109	1.9	47	43
Clarksburg	1,652	3,772	7.5	3,721	7.8	16	175.6	1,146	4.9	2,176	9.0	321	8.8	1,335	189	16.5	28	9
Clinton	14,163	37,456	3.9	37,156	3.9	98	3.6	15,698	5.1	15,003	4.4	6,080	0.1	15,724	26	0.2	456	373
Cohasset	7,223	37,676	2.2	36,467	2.5	1,009	0.3	25,473	4.4	2,874	6.0	8,195	3.5	25,479	6	0.0	580	507

Colrain	1,852	3,352	-4.7	3,318	-4.8	3	44.4	2,274	3.3	378	3.7	191	0.0	2,371	98	4.3	77	55
Concord	16,789	74,731	6.4	73,778	6.3	365	2.8	58,946	5.1	4,268	2.8	10,662	16.4	60,282	1,335	2.3	894	1,369
Conway	1,899	5,352	0.0	5,227	-1.4	3	-10.0	3,147	-2.8	1,092	5.6	402	-2.4	3,425	278	8.8	74	55
Cummington	982	2,111	14.9	2,094	14.9	1	68.1	1,325	4.3	190	6.3	202	30.9	1,333	8	0.6	24	27
Dalton	6,657	13,608	1.7	13,487	1.7	41	7.1	9,070	5.6	1,572	3.8	1,496	1.5	9,132	63	0.7	191	112
Danvers	25,833	88,791	9.7	87,264	9.7	783	11.5	51,331	5.1	9,181	3.2	21,799	16.2	51,438	107	0.2	968	664
Dartmouth	31,366	76,109	6.8	75,039	6.8	684	2.9	40,196	5.3	15,304	0.7	18,290	18.6	40,198	2	0.0	835	712
Dedham	23,615	87,296	7.3	83,988	7.6	2,126	-1.6	58,677	5.6	8,322	2.8	14,301	15.7	58,695	18	0.0	1,913	1,365
Deerfield	4,757	12,776	8.2	12,628	8.2	41	180.1	7,613	3.1	1,982	3.8	2,054	22.8	7,706	94	1.2	91	171
Dennis	15,691	49,244	9.1	48,339	9.2	626	3.3	29,165	4.4	1,083	4.4	13,332	24.6	29,217	52	0.2	414	358
Dighton	6,715	14,396	6.9	14,217	6.9	116	7.0	10,577	6.0	931	0.8	1,630	-2.0	10,580	3	0.0	329	249
Douglas	7,957	24,002	1.6	23,888	1.7	20	-8.5	10,349	-1.5	9,020	11.4	2,712	-4.1	10,354	6	0.1	303	178
Dover	5,641	28,643	6.6	28,138	6.7	266	2.9	22,897	5.0	1,766	8.7	2,266	7.4	23,594	698	3.0	445	309
Dracut	29,385	71,287	5.3	70,677	5.4	289	13.0	32,556	5.3	22,872	5.2	14,724	7.3	32,569	13	0.0	563	459
Dudley	10,830	14,966	-1.3	14,812	-1.3	32	-8.5	8,033	3.2	2,077	2.3	4,590	2.4	8,048	15	0.2	157	119
Dunstable	3,222	7,732	7.0	7,706	7.0	2	-10.5	6,229	6.3	325	3.8	1,062	53.6	6,231	2	0.0	128	87
Duxbury	14,599	58,994	2.2	58,478	2.3	238	1.4	38,742	4.2	5,052	9.4	12,766	-3.1	38,774	32	0.1	487	589
East Bridgewater	13,937	39,101	5.6	38,390	5.9	167	1.9	18,335	4.9	13,212	4.3	4,639	8.9	18,351	16	0.1	659	497
East Brookfield	2,094	4,082	19.9	4,026	20.4	21	-1.0	2,630	24.2	465	1.7	522	-3.0	2,652	21	0.8	70	41
East Longmeadow	14,937	48,728	8.9	48,439	9.1	102	0.7	29,127	5.2	9,797	25.5	6,912	3.9	29,141	14	0.0	641	551
Eastham	5,509	20,862	10.2	20,333	10.4	409	11.0	15,248	9.3	599	13.9	3,931	11.3	15,276	28	0.2	136	104
Easthampton	16,082	36,737	1.7	36,451	1.9	94	2.0	15,870	4.3	11,764	4.6	7,246	-1.6	15,878	7	0.0	584	289
Easton	23,031	65,944	9.5	65,070	9.9	496	-1.7	37,651	4.4	13,249	6.1	11,231	8.5	37,675	24	0.1	1,014	621
Edgartown	3,918	30,043	9.1	29,435	9.2	485	-4.0	19,135	6.2	1,740	16.2	7,562	11.0	19,232	96	0.5	248	288
Egremont	1,362	3,737	4.6	3,710	4.9	1	-27.0	2,797	9.7	209	8.1	496	6.2	3,172	375	13.4	83	39

2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2008 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2008 (\$000)	2007 (\$000)	2008 (%)	2008 (\$000)	
				2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)					
Erving	1,561	9,497	11.2	9,416	11.7	11	-2.9	6,374	2.5	1,710	258.4	691	33.1	6,468	50	1.5	50	15
Essex	3,320	12,997	4.9	12,870	5.2	52	-2.3	8,722	6.5	345	1.0	3,425	11.6	8,722	0	0.0	308	119
EVERETT	37,008	136,508	9.7	131,238	10.3	4,227	-0.5	68,012	5.3	41,401	13.9	20,404	7.6	72,049	4,037	5.9	903	1,776
Fairhaven	16,266	47,451	10.1	46,384	9.5	253	2.3	20,084	5.5	11,972	4.5	9,692	16.8	20,102	18	0.1	274	207
FALL RIVER	91,474	240,842	2.7	238,098	2.6	1,670	7.5	62,594	6.7	130,285	1.5	42,860	3.4	62,622	28	0.0	1,643	1,440
Falmouth	33,590	118,079	12.9	116,331	13.0	1,202	5.8	69,232	7.2	9,924	4.7	25,626	9.6	69,252	20	0.0	1,288	1,057
FITCHBURG	40,050	117,954	3.0	116,463	3.0	791	3.1	35,018	5.0	55,275	1.8	25,723	3.0	35,041	23	0.1	1,152	841
Florida	676	2,649	0.7	2,618	1.5	1	-43.9	1,782	4.1	610	3.6	104	18.2	1,802	20	1.1	37	14
Foxborough	16,274	52,359	0.5	51,666	0.8	317	8.6	28,554	5.1	10,337	2.4	10,139	11.8	28,561	7	0.0	606	449
Framingham	64,762	224,909	5.4	221,462	5.5	1,532	5.4	141,278	4.1	30,668	10.7	48,765	9.6	141,340	62	0.0	1,933	2,168
Franklin	31,267	105,564	1.9	104,461	3.3	602	-69.2	48,613	9.9	32,191	3.0	20,746	-6.3	48,655	43	0.1	1,177	713
Freetown	8,963	21,062	2.6	20,674	2.6	221	3.9	13,222	4.5	3,539	8.7	2,585	-13.9	13,226	4	0.0	272	218
GARDNER	20,805	55,689	2.3	55,220	2.3	252	-1.5	16,585	4.2	25,280	0.4	11,469	1.2	16,596	10	0.1	263	267
Aquinnah (Gay Head)	354	3,294	7.0	3,216	7.2	59	-12.2	2,381	4.4	9	-2.1	640	13.6	2,383	2	0.1	26	15
Georgetown	8,110	24,753	8.0	24,578	8.1	107	-2.1	12,168	4.5	6,728	4.3	4,447	14.6	12,178	9	0.1	367	223
Gill	1,382	2,706	-2.5	2,651	-3.2	10	18.7	1,801	11.3	290	3.2	294	-5.9	1,801	0	0.0	19	123
GLOUCESTER	30,564	94,355	6.5	91,650	6.7	2,270	2.4	52,792	4.0	12,964	3.2	23,806	8.9	52,842	50	0.1	1,000	762
Goshen	959	2,199	-25.4	2,177	-25.7	7	65.8	1,644	2.9	213	7.4	265	-4.6	1,680	37	2.2	25	12
Gosnold	85	15	19.0	1,466	19.2	11	21.9	478	-0.3	44	7.0	540	-3.3	494	16	3.4	0	1
Grafton	17,405	43,246	4.1	42,868	4.2	157	10.3	23,660	4.6	9,859	13.9	7,343	11.1	23,856	196	0.8	959	656

Granby	6,347	18,144	-0.1	17,684	0.2	381	-9.0	7,759	4.1	5,398	7.0	1,564	-20.9	7,764	5	0.1	190	119
Granville	1,668	4,846	9.0	4,815	9.1	1	-32.6	2,161	19.0	1,815	1.9	488	12.8	2,167	6	0.3	42	46
Great Barrington	7,437	21,484	5.5	21,261	5.6	64	-7.5	15,241	7.3	1,100	2.8	2,772	-9.6	16,554	1,313	8.6	369	308
Greenfield	17,699	49,462	0.6	49,042	0.3	167	266.5	23,384	4.0	15,663	2.9	7,433	0.1	23,419	36	0.2	359	384
Groton	10,585	31,900	4.3	31,570	4.2	74	3.2	23,068	3.9	1,126	0.9	6,948	13.9	23,108	40	0.2	587	320
Groveland	6,769	13,608	2.3	13,214	1.9	199	49.8	9,612	5.3	1,262	3.7	2,519	-7.0	9,755	143	1.5	243	140
Hadley	4,812	14,109	3.9	13,819	3.8	211	2.3	7,974	5.3	1,445	-17.1	4,059	12.0	7,977	3	0.0	113	159
Halfax	7,787	19,371	4.1	19,099	4.7	99	3.8	11,910	4.8	4,076	3.7	2,430	-2.2	11,917	8	0.1	341	186
Hamilton	8,267	24,613	3.4	24,254	3.4	245	1.0	19,807	5.7	1,034	3.3	3,423	-3.3	19,808	0	0.0	172	181
Hampden	5,328	9,908	-1.5	9,860	-1.3	15	10.4	8,052	4.2	830	1.5	1,006	-0.6	8,057	5	0.1	114	155
Hancock	1,034	1,759	-5.7	1,732	-6.0	6	536.5	933	-11.1	406	-1.4	234	-12.0	1,683	750	80.5	61	13
Hanover	14,115	47,991	5.2	47,655	6.1	184	3.7	28,000	4.2	9,712	5.4	8,135	11.4	28,012	12	0.0	560	481
Hanson	9,989	19,751	-0.9	19,450	-0.9	122	2.4	12,970	2.3	1,757	3.2	3,106	7.7	12,973	3	0.0	262	265
Hardwick	2,667	5,317	9.8	5,217	9.8	27	7.7	2,712	3.2	564	2.2	1,296	27.6	2,725	13	0.5	79	82
Harvard	6,051	22,266	12.3	21,770	12.7	400	-12.0	15,122	9.9	3,442	2.9	2,022	6.1	15,129	7	0.0	150	179
Harwich	12,537	51,367	5.9	50,432	6.1	504	-1.4	31,625	4.8	4,022	13.7	12,737	6.1	31,664	39	0.1	378	354
Hatfield	3,261	8,838	9.0	8,773	9.2	3	32.2	4,995	2.1	1,277	8.4	1,684	16.0	4,996	1	0.0	59	114
HAVERHILL	60,176	156,560	3.6	154,621	3.4	1,272	17.2	72,236	6.0	52,294	4.2	27,561	4.9	72,290	55	0.1	1,636	2,463
Hawley	342	833	-8.7	823	-8.9	1	4.5	576	3.5	95	-9.1	46	-2.8	596	20	3.5	12	6
Heath	803	2,081	5.1	2,050	4.3	1	27.2	1,511	3.2	301	1.6	132	1.8	1,649	138	9.1	46	36
Hingham	21,784	76,391	4.3	73,465	4.3	2,582	4.2	52,673	5.0	9,228	6.4	12,631	-0.8	52,756	83	0.2	1,304	1,414
Hinsdale	1,792	4,344	3.1	4,271	3.5	19	19.3	2,799	8.9	421	9.2	388	15.6	3,219	420	15.0	67	74
Holbrook	10,730	33,180	10.3	31,628	10.5	1,311	2.9	17,641	3.0	6,973	6.6	5,630	10.9	17,723	81	0.5	227	163
Holden	16,667	42,536	6.0	42,214	6.2	144	8.8	25,490	8.0	4,621	0.2	9,459	5.6	25,494	3	0.0	665	540
Holland	2,539	5,857	3.4	5,770	2.9	5	4.4	4,148	3.7	1,076	1.4	393	0.8	4,149	1	0.0	141	75

2008 Municipal Financial Data

CITY/Town	2006 Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2008 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2008 (\$000)	2008 (%)	2007 (\$000)	2008 (\$000)	
				2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)							
Holliston	13,896	52,654	1.9	52,353	1.9	167	6.7	30,788	4.9	11,077	1.0	7,851	-4.5	30,804	16	0.1	499	357
HOLYOKE	39,765	145,050	0.9	140,876	0.8	3,695	5.6	42,688	3.8	82,953	-3.8	13,905	6.5	42,712	23	0.1	849	541
Hopedale	6,226	21,523	1.1	21,361	1.0	26	-5.7	9,499	7.0	8,108	5.0	2,949	-3.4	9,826	326	3.4	78	128
Hopkinton	14,172	61,721	-0.6	61,212	-0.6	164	-0.2	41,645	5.4	9,888	-1.0	8,941	-10.6	41,651	6	0.0	994	717
Hubbardston	4,422	7,214	4.3	7,143	4.3	22	4.1	4,867	2.8	600	5.2	1,163	7.1	4,870	3	0.1	164	184
Hudson	19,447	58,694	8.3	57,020	8.3	1,320	9.1	31,573	5.0	10,672	13.0	8,834	-1.5	32,487	914	2.9	899	601
Hull	11,231	35,705	-0.9	35,132	-0.4	307	1.8	21,025	2.5	6,798	1.1	6,076	5.5	21,038	12	0.1	227	318
Huntington	2,200	4,132	-4.2	4,107	-4.2	8	-10.0	2,565	10.5	619	5.0	613	9.0	2,566	2	0.1	60	41
Ipswich	13,293	41,646	1.7	41,038	1.7	284	12.9	24,867	5.9	6,333	-4.0	7,284	10.0	24,891	24	0.1	390	359
Kingston	12,475	42,955	13.1	42,514	13.2	169	1.5	23,199	11.8	6,464	2.1	10,707	15.9	23,212	13	0.1	424	294
Lakeville	10,641	22,732	4.5	22,378	4.4	151	4.6	14,592	4.6	3,920	2.7	2,959	-2.2	14,599	7	0.0	221	220
Lancaster	6,970	15,791	2.6	15,545	2.3	115	99.9	12,125	4.5	1,195	2.4	2,302	7.1	12,127	3	0.0	329	204
Lanesborough	2,921	9,225	1.3	9,094	1.3	30	-1.5	6,247	4.3	1,751	11.8	847	-0.6	6,252	5	0.1	176	109
LAWRENCE	70,662	239,103	4.9	232,964	4.6	5,700	7.7	42,874	9.9	163,738	3.7	27,366	-9.0	42,890	16	0.0	607	1,043
Lee	5,858	21,035	11.5	20,785	11.7	49	-2.9	10,190	5.2	3,411	6.6	4,922	43.2	11,052	862	8.5	269	336
Leicester	11,003	26,617	1.0	26,400	0.9	87	-5.0	10,551	5.0	12,473	2.4	1,811	7.6	10,553	2	0.0	343	279
Lenox	5,159	20,572	6.6	20,460	6.7	34	-0.1	11,492	6.2	2,806	1.1	4,637	10.4	11,975	483	4.2	434	334
LEOMINSTER	41,549	109,753	2.1	107,657	2.1	693	7.5	44,369	4.5	45,295	4.4	12,410	2.8	49,578	5,209	11.7	818	738
Leverett	1,778	5,538	8.3	5,517	8.2	2	3.3	3,788	5.2	504	4.9	587	2.5	3,861	72	1.9	59	54
Lexington	30,231	155,523	8.6	153,698	8.3	685	5.5	110,207	9.0	9,064	9.1	31,726	10.6	110,253	46	0.0	2,037	2,486

Leyden	811	1,662	-1.0	1,646	-1.0	8	4.0	1,375	4.1	113	4.2	105	-19.6	1,438	63	4.6	24	23
Lincoln	7,948	29,604	3.4	29,330	3.5	167	2.1	19,829	1.0	2,625	5.0	5,205	9.2	20,182	353	1.8	273	88
Littleton	8,648	32,386	3.8	32,079	4.0	103	4.7	21,103	3.5	4,555	4.2	5,086	1.5	21,111	8	0.0	434	285
Longmeadow	15,481	52,934	6.0	52,754	6.0	70	1.7	35,956	9.7	6,181	6.4	8,110	17.4	35,971	14	0.0	149	218
LOWELL	103,229	308,712	4.2	305,915	3.9	1,182	15.4	90,856	6.2	168,885	1.1	48,707	16.3	95,904	5,047	5.6	1,842	2,982
Ludlow	21,951	53,404	6.5	53,018	6.5	96	1.2	24,843	4.8	17,489	6.9	7,606	2.3	25,808	965	3.9	449	591
Lunenburg	10,010	28,480	5.3	28,210	5.2	141	7.6	16,176	3.7	6,662	6.5	4,008	13.7	16,178	1	0.0	295	212
LYNN	87,991	257,673	3.8	253,866	3.8	2,829	-1.6	86,303	5.7	152,202	4.9	14,590	5.1	86,352	50	0.1	1,085	1,611
Lynnfield	11,443	39,485	7.1	39,011	7.1	286	3.6	25,340	4.2	4,892	31.6	5,344	18.5	25,353	13	0.1	230	419
MALDEN	55,595	155,264	2.1	150,364	1.9	3,707	3.7	57,480	4.2	62,350	3.8	34,143	0.6	57,489	9	0.0	1,187	958
Manchester-by-the-Sea	5,290	22,102	4.4	21,836	4.8	115	-0.5	16,212	3.9	342	3.0	4,627	4.3	16,215	3	0.0	213	184
Mansfield	23,096	81,097	6.7	80,147	6.7	550	-2.1	41,177	4.8	20,929	8.5	14,891	6.7	41,190	14	0.0	757	1,272
Marblehead	20,231	68,647	4.7	67,738	5.0	502	0.6	46,775	3.1	6,458	9.3	12,407	7.2	46,777	2	0.0	495	499
Marion	5,285	21,582	4.7	21,291	4.8	76	3.6	13,385	0.1	922	24.9	5,620	10.8	13,392	7	0.1	277	132
MARLBOROUGH	38,062	122,319	3.2	120,435	3.2	375	2.3	79,753	0.9	19,052	11.5	19,729	-0.4	89,385	9,632	12.1	4,143	2,612
Marshfield	24,836	84,945	3.3	84,048	3.2	344	1.4	42,721	9.7	18,861	2.8	19,534	0.0	42,721	0	0.0	644	861
Mashpee	14,343	52,821	9.5	51,944	9.5	477	4.1	33,441	11.3	6,907	-3.3	8,611	17.0	33,669	227	0.7	772	412
Mattapoisett	6,471	24,071	5.5	23,673	5.6	72	4.7	16,083	3.3	1,165	5.5	5,071	10.8	16,114	31	0.2	253	259
Maynard	10,180	33,187	3.9	32,965	4.2	90	-0.7	20,055	4.8	6,141	3.1	5,950	13.5	20,057	1	0.0	130	177
Medfield	12,297	49,306	5.9	48,719	5.9	406	4.0	30,275	1.9	8,365	8.2	8,184	28.1	30,241	146	0.5	269	246
MEDFORD	55,681	144,352	1.8	137,846	1.8	5,868	2.4	75,374	4.3	31,126	1.4	36,363	8.5	75,463	89	0.1	1,412	1,332
Medway	12,817	41,657	-0.2	41,209	-0.2	196	-1.0	24,721	1.8	10,465	9.0	5,851	-18.4	24,909	187	0.8	190	285
MELROSE	26,666	72,400	4.0	71,420	4.0	631	0.3	39,865	4.7	13,689	2.7	17,426	4.4	39,871	6	0.0	491	487
Mendon	5,767	13,198	5.6	13,097	5.6	13	-7.8	9,743	11.6	607	5.3	2,303	-2.5	9,747	3	0.0	142	132
Merrimac	6,392	13,860	3.1	13,671	3.1	124	15.3	8,534	5.6	1,429	1.9	3,315	-2.1	8,538	4	0.1	184	97

2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2006	2008 Change (\$000)	2008 Change (%)	Local	Assessments	2008 Change (\$000)	2008 Change (%)	Property Taxes		Fees/Charges		2008 (\$000)	2008 (%)	2007 (\$000)	2008 (\$000)		
									2008 Change (\$000)	2008 Change (%)	2008 Change (\$000)	2008 Change (%)						
Methuen	44,259	126,810	6.7	125,403	6.9	916	-3.0	57,482	8.6	48,919	6.8	18,728	0.7	58,402	920	1.6	925	1,108
Middleborough	21,305	65,166	1.3	64,514	1.4	301	-6.6	26,857	5.0	21,846	1.8	12,300	-6.3	26,867	9	0.0	847	616
Middlefield	549	1,585	24.6	1,560	23.6	0	-36.8	1,008	13.8	191	8.5	83	-12.2	1,008	1	0.1	16	21
Middleton	9,319	23,763	3.9	23,188	4.1	253	4.7	16,962	5.6	2,651	10.3	2,606	8.4	17,745	783	4.6	674	687
Milford	27,523	76,328	6.4	75,524	6.3	135	10.2	46,247	5.3	17,440	9.1	10,723	10.5	46,293	46	0.1	972	816
Millbury	13,609	34,552	-3.2	34,050	-3.3	167	5.6	16,905	4.1	9,167	3.1	6,108	2.7	17,198	293	1.7	576	270
Millis	7,972	23,873	4.5	23,038	4.3	725	8.4	13,880	3.5	4,810	17.6	3,542	6.1	13,881	1	0.0	249	161
Millville	2,953	5,136	1.7	5,070	1.4	17	7.9	3,557	3.6	501	5.6	509	-1.8	3,558	1	0.0	60	50
Milton	25,902	81,898	2.1	78,127	2.1	3,376	1.6	52,235	1.8	9,272	6.4	18,034	2.9	52,243	8	0.0	305	580
Monroe	102	715	14.9	711	14.6	0	80.7	473	17.6	88	-9.3	38	-3.2	476	3	0.6	36	3
Monson	8,792	25,712	3.7	25,179	3.5	438	14.1	9,390	9.6	11,933	1.7	3,448	11.1	9,402	12	0.1	202	217
Montague	8,368	17,513	1.9	17,339	1.8	70	132.8	10,510	3.6	1,785	3.1	2,964	7.5	10,516	6	0.1	157	132
Monterey	963	2,943	-0.9	2,888	-1.5	1	28.3	2,382	2.7	197	10.0	274	-9.3	2,691	310	13.0	15	26
Montgomery	753	1,706	-3.7	1,691	-3.5	1	10.3	1,215	8.7	137	8.8	132	9.0	1,215	1	0.1	17	14
Mount Washington	138	763	14.0	755	13.2	6	7313.4	420	9.2	240	9.1	72	19.7	421	1	0.2	1	7
Nahant	3,554	12,003	10.8	11,770	11.0	89	-3.3	7,215	20.0	985	7.0	3,193	-9.6	7,217	2	0.0	18	20
Nantucket	10,240	103,114	3.6	102,380	4.1	345	-0.9	56,220	8.3	1,778	19.3	42,586	5.1	56,232	12	0.0	1,371	1,181
Natick	31,886	111,634	1.8	109,887	2.0	744	2.8	65,187	3.7	12,257	3.5	26,864	-1.8	65,210	24	0.0	647	883
Needham	28,368	117,827	-6.1	115,925	-6.1	982	1.0	77,951	5.4	8,347	-60.5	27,344	7.1	78,005	54	0.1	1,097	1,376
New Ashford	248	535	0.5	532	0.4	0	41.5	265	-3.3	200	5.7	44	2.7	328	63	23.8	4	5

NEW BEDFORD	92,538	294,022	6.6	291,248	6.7	1,526	-1.5	82,678	1.4	144,519	5.2	54,989	-1.4	85,275	2,598	3.1	2,396	1,652
New Braintree	1,102	1,971	8.2	1,951	9.2	2	-22.7	1,446	7.0	208	4.9	147	2.1	1,446	1	0.0	58	36
New Marlborough	1,533	4,124	15.3	4,090	15.9	16	-2.8	3,207	11.0	174	7.6	338	0.7	3,208	2	0.1	120	69
New Salem	980	2,153	3.7	2,130	4.2	17	-3.7	1,373	5.4	204	5.2	455	-5.8	1,379	6	0.5	37	15
Newbury	6,954	17,657	14.7	17,451	15.1	158	-11.5	12,147	2.6	1,503	2.7	2,665	30.5	12,151	3	0.0	316	143
NEWBURYPORT	17,303	60,360	1.1	59,845	1.0	265	34.4	36,713	3.7	7,206	3.5	14,585	1.1	36,721	8	0.0	865	719
NEWTON	82,819	325,449	6.9	318,054	7.4	5,293	1.9	215,772	3.5	23,773	9.0	73,096	7.4	215,829	56	0.0	2,242	2,100
Norfolk	10,598	31,928	0.2	31,492	0.1	324	7.0	19,329	2.4	5,461	2.4	6,088	-7.0	19,337	8	0.0	350	353
NORTH ADAMS	13,842	40,763	2.5	39,451	2.3	1,110	9.0	10,554	9.3	21,343	1.4	6,866	-5.4	11,472	918	8.7	129	158
North Andover	27,196	87,933	7.3	85,471	7.6	2,109	1.6	52,961	6.4	10,173	6.0	22,457	5.4	52,973	11	0.0	954	955
North Attleborough	27,946	85,799	4.8	83,486	5.1	1,893	2.4	36,877	3.9	26,041	3.8	15,670	5.1	36,893	17	0.0	868	502
North Brookfield	4,829	14,013	1.8	13,943	2.0	14	-12.7	4,453	8.1	5,429	1.2	2,689	-9.8	4,453	1	0.0	86	96
North Reading	13,950	51,262	4.6	50,916	4.6	159	2.1	30,849	5.7	8,557	5.0	9,543	1.4	30,878	29	0.1	482	417
NORTHAMPTON	28,592	87,286	4.3	86,436	4.5	466	-0.3	35,768	3.9	17,476	2.8	28,060	10.8	35,797	29	0.1	787	672
Northborough	14,681	47,093	5.8	46,672	5.8	172	6.0	32,600	6.1	5,487	7.1	7,106	-0.7	32,618	18	0.1	712	674
Northbridge	14,425	41,940	-2.5	41,505	-2.7	169	7.6	14,886	6.5	18,888	4.6	6,466	3.3	14,897	11	0.1	501	403
Northfield	3,278	6,750	6.9	6,709	7.8	6	5.2	5,096	8.5	643	3.2	710	1.9	5,096	0	0.0	116	76
Norton	19,242	51,949	4.9	51,384	5.4	414	3.0	23,356	4.5	17,230	0.7	6,821	6.3	23,360	5	0.0	446	438
Norwell	10,369	42,807	7.2	40,714	7.1	1,017	-1.4	27,746	3.7	4,615	-1.9	6,985	13.3	27,755	9	0.0	392	592
Norwood	28,365	137,320	11.7	135,864	11.7	888	5.1	46,205	5.0	10,839	-19.1	70,454	20.3	46,322	118	0.3	895	963
Oak Bluffs	3,761	24,225	2.9	23,834	2.8	250	-5.7	16,323	3.7	1,667	2.3	5,470	7.8	16,347	24	0.1	214	184
Oakham	1,908	2,897	2.0	2,858	1.7	4	2.3	1,926	7.4	371	3.7	359	-1.8	1,929	4	0.2	48	32
Orange	7,736	18,938	0.5	18,510	0.1	301	26.0	7,015	7.4	7,617	2.4	3,158	2.2	7,018	3	0.0	109	172
Orleans	6,398	28,773	12.0	28,208	12.2	369	1.4	17,752	8.1	801	4.3	7,466	14.7	17,757	5	0.0	226	241
Otis	1,392	4,395	-0.2	4,340	-0.2	28	15.1	3,379	4.4	127	8.3	285	10.4	3,385	6	0.2	61	64

2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2008 (\$000)	Change (%)	Local 2008 (\$000)	Change (%)	Assessments 2008 (\$000)	Change (%)	Property Taxes		Fees/Charges		2008 (\$000)	2008 (%)	2008 (\$000)	2008 (%)			
								2008 (\$000)	Change (%)	2008 (\$000)	Change (%)							
Oxford	13,712	34,276	-1.9	33,892	-2.3	63	-2.8	14,807	3.2	13,160	6.7	3,225	-10.6	14,818	11	0.1	254	434
Palmer	12,926	33,960	-2.0	33,693	-2.0	88	3.5	13,667	4.0	15,853	1.8	4,035	0.1	13,677	10	0.1	263	222
Paxton	4,566	10,356	4.2	10,235	7.8	81	8.0	6,943	5.0	1,052	2.4	1,875	6.5	6,948	5	0.1	142	53
PEABODY	51,734	143,565	1.0	137,287	0.9	5,204	3.2	76,053	6.2	29,628	0.2	34,321	-6.1	79,501	3,448	4.5	1,371	1,226
Pelham	1,403	4,062	7.4	4,032	7.3	5	-12.6	2,891	2.0	455	18.8	390	7.0	2,905	14	0.5	45	18
Pembroke	18,739	51,350	3.0	50,829	3.0	224	4.5	28,450	4.1	14,279	11.7	6,635	3.3	28,462	13	0.0	675	605
Pepperell	11,412	22,492	7.1	22,288	7.2	25	2.0	13,250	3.0	1,677	2.7	5,416	-2.7	13,260	10	0.1	210	189
Peru	846	1,732	1.8	1,716	1.6	1	-11.0	1,233	5.3	272	3.7	98	-2.3	1,440	207	16.8	40	55
Petersham	1,286	3,371	6.4	3,342	6.5	3	7.1	1,829	8.7	648	8.9	586	0.3	1,830	1	0.0	46	14
Phillipston	1,780	3,388	31.2	3,365	31.2	4	9.3	2,398	32.2	271	4.0	334	-0.6	2,400	2	0.1	49	42
PITTSFIELD	43,497	128,018	5.9	126,803	5.9	496	4.2	55,641	4.1	48,228	5.4	21,074	7.1	61,071	5,430	9.8	1,863	1,406
Plainfield	601	1,447	7.3	1,438	7.3	1	352.1	1,112	13.6	124	13.6	89	-0.5	1,128	15	1.4	14	18
Plainville	8,110	24,305	-0.4	23,792	-0.5	304	-2.9	12,792	1.8	5,140	1.5	4,360	1.4	12,793	1	0.0	309	213
Plymouth	55,516	174,375	2.2	172,363	2.1	937	9.2	100,893	4.4	28,455	4.4	31,028	-5.0	109,180	8,287	8.2	3,061	1,778
Plympton	2,764	7,582	16.7	7,444	16.7	47	2.2	5,339	8.7	874	4.6	610	10.9	5,355	16	0.3	156	132
Princeton	3,522	8,743	5.2	8,651	5.2	30	2.2	6,558	7.5	918	3.2	793	3.3	6,741	183	2.8	112	99
Provincetown	3,415	25,621	3.7	25,081	3.5	358	19.7	13,356	3.7	567	-2.6	10,178	2.9	13,375	19	0.1	187	160
QUINCY	91,058	268,477	3.6	262,870	3.8	2,577	3.3	149,072	1.9	42,404	3.6	66,046	16.8	163,431	14,359	9.6	5,543	4,266
Randolph	30,326	76,769	5.9	73,031	5.8	3,228	5.9	37,503	3.9	20,319	3.9	17,497	12.1	37,524	21	0.1	304	505
Raynham	13,665	32,898	5.0	32,281	5.8	318	5.5	23,189	8.8	2,076	1.2	5,300	3.2	23,199	10	0.0	824	357

Reading	23,086	84,383	3.0	83,367	3.0	506	4.5	47,440	3.8	13,926	7.7	19,530	7.5	47,456	16	0.0	843	549
Rehoboth	11,374	20,033	3.4	19,509	3.5	302	-7.5	15,344	6.2	1,426	-2.0	2,513	-4.3	15,358	14	0.1	422	413
REVERE	46,833	134,527	9.5	127,923	9.9	5,638	2.0	57,196	5.9	46,067	9.5	28,054	12.2	57,390	194	0.3	988	1,255
Richmond	1,604	—	—	—	—	21	6.7	—	—	501	-42.2	—	—	—	—	—	—	—
Rochester	5,406	16,322	2.7	16,150	2.6	73	-18.7	8,095	3.0	2,610	5.9	4,286	3.4	8,104	9	0.1	261	163
Rockland	17,896	44,172	-3.9	42,387	-4.2	1,496	5.7	20,296	2.6	13,574	3.5	9,219	-10.0	20,300	5	0.0	419	203
Rockport	7,687	28,773	6.2	28,260	6.5	425	-8.4	16,281	3.4	3,127	3.6	7,758	12.3	16,373	92	0.6	117	279
Rowe	353	4,442	37.9	4,414	39.3	3	-20.3	2,750	9.0	83	35.0	83	1.1	2,751	0	0.0	7	14
Rowley	5,875	15,085	3.9	14,824	4.0	131	-0.3	9,986	9.5	1,150	2.5	3,136	-7.0	10,001	15	0.1	318	140
Royalston	1,380	2,070	4.3	2,043	4.4	4	16.7	1,256	2.6	286	5.8	292	-3.4	1,257	1	0.1	27	13
Russell	1,738	4,671	11.1	4,577	11.7	5	-19.9	2,207	16.3	503	8.7	1,490	-4.1	2,253	46	2.1	55	24
Rutland	7,608	15,661	-2.3	15,558	-2.2	48	-5.8	9,246	8.4	2,136	1.7	2,901	0.1	9,250	4	0.0	428	252
SALEM	41,343	120,756	6.3	116,843	6.5	3,320	2.7	64,400	4.2	28,329	3.8	25,487	10.5	64,441	42	0.1	967	1,104
Salisbury	8,438	21,521	7.8	21,224	8.1	202	-0.7	13,401	6.2	1,143	5.7	5,976	2.6	13,413	12	0.1	468	458
Sandisfield	840	2,283	2.7	2,234	2.9	1	38.1	1,895	6.0	95	9.8	108	-8.5	2,025	131	6.9	42	35
Sandwich	20,508	67,518	3.8	66,549	3.5	446	-0.3	43,575	3.6	10,780	4.8	9,647	-4.0	43,621	45	0.1	593	617
Saugus	27,107	69,436	-1.0	66,533	-1.3	2,497	3.0	44,448	4.1	10,021	3.4	14,800	-4.8	44,477	29	0.1	1,033	821
Savoy	729	1,878	-3.9	1,858	-3.9	1	-1.8	799	8.1	800	3.3	116	16.6	800	1	0.1	10	32
Scituate	18,083	62,589	8.7	62,072	8.7	267	0.7	39,123	11.6	7,332	8.9	14,747	2.6	39,153	29	0.1	450	456
Seekonk	13,648	41,369	2.3	40,741	2.3	297	-7.6	26,948	4.2	8,243	8.7	4,555	5.8	26,971	23	0.1	593	554
Sharon	17,142	68,085	9.8	67,021	9.9	563	6.3	46,818	10.3	10,064	2.1	6,782	3.3	48,009	1,191	2.5	381	581
Sheffield	3,367	7,898	0.2	7,817	0.2	30	-1.4	6,620	3.4	371	3.8	614	-1.1	6,755	135	2.0	199	134
Shelburne	2,046	3,801	3.3	3,772	3.5	8	-0.6	2,625	2.8	345	2.1	494	6.1	2,733	108	4.1	20	40
Sherborn	4,212	21,543	3.2	21,379	3.2	64	1.1	18,398	3.0	1,065	8.6	1,320	2.8	18,467	69	0.4	197	170
Shirley	7,661	17,154	3.4	16,955	3.5	57	-3.0	7,028	4.5	6,258	1.9	3,019	10.2	7,031	3	0.0	183	159

2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2008 (\$000)	Change (%)	Local 2008 (\$000)	Change (%)	Assessments 2008 (\$000)	Change (%)	Property Taxes		Local Aid		2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2007 (\$000)	2008 (\$000)	
								2008 (\$000)	Change (%)	2008 (\$000)	Change (%)							
Shrewsbury	33,262	91,250	2.0	90,351	1.9	354	5.3	45,865	2.7	25,486	7.4	11,261	-1.2	45,897	32	0.1	997	561
Shutesbury	1,849	5,354	1.6	5,332	1.7	2	4.3	3,584	4.0	974	1.6	550	5.4	3,587	3	0.1	38	60
Somerset	18,430	54,265	-1.9	53,240	-2.0	333	-0.6	37,335	0.0	6,796	18.0	9,384	-6.5	41,442	4,107	11.0	437	551
SOMERVILLE	74,554	196,550	4.6	189,835	4.5	4,974	3.0	88,231	6.0	56,578	1.2	44,606	3.2	88,265	34	0.0	3,174	2,156
South Hadley	17,034	40,950	5.5	40,627	5.6	130	2.1	19,138	4.8	11,521	4.2	6,740	6.7	19,151	14	0.1	319	324
Southampton	5,933	14,657	3.4	14,595	3.4	9	9.6	7,328	3.6	3,619	-0.7	2,979	13.4	7,330	2	0.0	221	241
Southborough	9,551	43,564	2.9	42,638	3.0	129	2.7	28,421	-0.1	5,407	2.2	5,532	-1.4	30,465	2,044	7.2	687	525
Southbridge	17,117	50,145	4.0	49,867	4.0	102	19.2	13,313	3.0	21,731	5.0	13,193	23.7	14,042	729	5.5	253	153
Southwick	9,603	19,810	5.5	19,670	5.9	25	5.6	12,441	4.4	1,553	3.2	4,513	5.4	12,447	6	0.0	223	216
Spencer	12,095	16,525	-2.2	16,178	-2.3	106	-10.4	9,197	3.9	2,749	1.6	3,825	-2.8	9,208	11	0.1	185	164
SPRINGFIELD	151,176	562,488	11.4	551,946	11.3	2,919	1.5	153,489	5.5	329,080	7.6	43,711	16.4	153,506	17	0.0	3,593	4,016
Sterling	7,847	20,866	4.4	20,686	4.4	67	2.5	13,833	6.4	2,039	121.6	3,151	-21.6	14,515	681	4.9	396	224
Stockbridge	2,259	9,021	17.0	8,832	17.2	84	-3.4	6,060	8.9	189	6.7	1,670	0.4	6,856	796	13.1	110	136
Stonham	21,471	63,798	4.3	61,617	4.7	1,603	-2.1	35,296	3.0	10,394	3.4	15,112	1.3	35,318	22	0.1	375	310
Stoughton	26,901	80,260	4.2	77,352	4.1	2,306	10.9	43,260	6.1	16,192	11.2	18,987	-0.8	43,288	28	0.1	1,053	1,202
Stow	6,218	21,488	4.1	21,297	4.1	81	2.2	17,777	5.6	1,098	-14.4	2,294	2.7	17,883	105	0.6	519	400
Sturbridge	8,969	27,729	4.0	27,471	3.9	117	12.1	16,321	4.9	3,003	23.0	5,830	-3.9	16,475	154	0.9	500	395
Sudbury	17,027	80,265	4.2	79,651	4.1	124	2.0	60,540	5.8	8,853	4.9	8,426	-5.7	60,905	365	0.6	680	499
Sunderland	3,774	7,882	-0.7	7,747	-0.8	103	1.5	4,221	-0.8	1,644	-15.6	880	11.7	4,222	1	0.0	52	48
Sutton	9,038	26,321	8.5	26,046	8.1	81	3.7	14,285	11.8	7,662	3.5	2,792	18.0	14,294	9	0.1	355	280

Swampscott	14,134	51,840	2.3	51,243	2.3	400	6.4	37,175	5.0	4,417	7.0	9,367	-1.5	37,185	10	0.0	338	348
Swansea	16,222	34,022	3.6	33,348	4.2	293	9.4	21,225	4.6	7,611	3.5	3,865	-7.9	21,248	24	0.1	486	421
TAUNTON	56,074	167,711	6.7	165,286	6.5	1,137	3.0	59,298	5.3	59,000	3.2	32,988	3.7	59,314	16	0.0	1,511	1,569
Templeton	7,696	13,511	-10.1	13,359	-10.3	42	-0.7	6,864	11.7	1,685	3.1	4,285	-25.2	6,869	5	0.1	278	211
Tewksbury	29,418	91,333	8.8	90,269	8.9	347	6.7	49,654	4.5	17,942	2.9	19,343	19.5	49,671	17	0.0	700	823
Tisbury	3,801	22,665	5.9	21,978	6.3	335	-7.7	16,058	6.6	804	7.8	4,118	12.6	16,393	334	2.1	204	173
Tolland	449	1,175	11.5	1,160	11.4	0	29.7	870	4.8	151	10.1	72	-7.2	871	1	0.1	9	19
Topshfield	6,130	21,657	3.6	21,361	3.6	181	17.7	15,496	4.8	2,575	5.9	2,375	0.4	15,506	10	0.1	191	184
Townsend	9,327	17,298	6.0	17,141	5.9	68	1.7	12,448	9.2	1,860	4.0	2,113	14.9	12,450	3	0.0	220	195
Truro	2,152	15,349	11.9	15,032	12.1	222	7.3	10,105	8.5	522	7.7	2,635	46.5	10,317	212	2.1	173	154
Tyngsborough	11,542	34,702	1.9	34,411	1.9	120	13.7	17,938	3.8	9,490	2.7	5,464	-10.0	17,952	14	0.1	473	421
Tyringham	348	1,229	2.1	1,218	2.1	8	7.5	1,015	6.7	71	9.8	103	2.4	1,030	16	1.5	8	13
Upton	6,484	16,773	6.3	16,618	6.3	57	5.3	12,438	7.9	777	6.2	2,578	-5.2	12,444	6	0.1	202	242
Uxbridge	12,613	41,124	0.8	40,887	1.3	92	210.8	17,945	5.0	13,070	0.9	6,503	2.4	17,946	1	0.0	683	401
Wakefield	24,588	72,587	1.2	71,574	1.3	593	5.7	43,895	3.4	10,512	3.8	16,705	0.8	43,922	27	0.1	666	404
Wales	1,839	3,763	4.3	3,712	4.3	20	12.4	2,257	5.1	1,025	8.5	325	-16.2	2,260	3	0.1	43	59
Walpole	23,165	73,792	3.4	72,582	3.6	740	9.4	44,838	2.9	10,436	11.6	14,099	3.0	44,850	12	0.0	1,045	544
WALTHAM	59,352	196,139	4.2	191,896	4.1	1,354	5.1	119,538	3.3	21,010	4.1	50,165	9.5	131,102	11,564	9.7	2,199	1,879
Ware	9,982	27,045	-0.6	26,114	-0.9	680	11.3	10,506	4.6	11,480	4.1	2,828	10.2	10,512	5	0.1	298	259
Wareham	21,324	59,252	0.3	57,456	0.0	1,548	15.6	27,344	4.4	16,049	2.6	15,491	3.0	27,345	0	0.0	443	500
Warren	5,097	8,414	-1.6	8,351	-1.6	14	1.3	5,017	1.9	1,175	-22.4	1,724	6.4	5,563	546	10.9	213	81
Warwick	764	1,848	0.6	1,834	1.3	1	1.4	1,357	6.0	268	6.6	115	2.7	1,468	111	8.2	22	12
Washington	548	1,315	11.3	1,308	11.3	0	72.9	741	5.1	189	6.6	186	0.0	803	62	8.4	10	17
Watertown	32,165	103,340	4.4	98,621	4.5	3,665	1.9	65,036	4.5	12,600	2.9	23,042	3.6	65,040	5	0.0	1,213	1,216
Wayland	12,970	62,321	6.2	61,602	6.2	96	2.4	47,781	3.7	4,823	7.6	8,465	44.4	47,803	22	0.0	744	702

2008 Municipal Financial Data

CITY/Town	2006 Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2008 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2008 (\$000)	2008 (%)	2007 (\$000)	2008 (\$000)	
				2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)	2008 (\$000)	Change (%)					
Webster	16,826	40,154	9.5	39,877	9.7	129	10.6	15,369	0.3	12,351	7.3	10,295	6.0	15,372	3	0.0	400	341
Wellesley	26,987	118,866	1.9	117,581	1.9	1,012	5.9	84,232	6.2	7,325	7.1	24,178	-5.5	84,262	29	0.0	1,253	1,309
Welfleet	2,789	17,204	7.1	16,886	7.0	224	4.6	11,618	3.1	513	4.8	3,178	27.8	11,644	27	0.2	113	108
Wendell	1,041	2,484	1.0	2,471	1.1	1	-12.2	1,402	2.9	406	9.3	135	-0.5	1,566	164	11.7	27	36
Wenham	4,616	14,571	11.8	14,350	11.9	121	5.7	10,768	12.2	588	2.6	2,607	3.5	10,782	13	0.1	117	172
West Boylston	7,779	21,965	3.3	21,781	3.5	70	-7.1	11,674	5.7	4,755	4.2	3,759	18.8	11,682	7	0.1	339	236
West Bridgewater	6,769	23,159	7.0	22,343	7.1	615	5.0	15,090	7.5	3,331	7.8	3,602	5.2	15,100	10	0.1	407	591
West Brookfield	3,867	6,874	-19.4	6,763	-19.7	10	-19.1	4,050	-0.8	888	2.2	879	-0.3	4,056	6	0.1	70	62
West Newbury	4,286	13,820	13.3	13,654	13.8	94	-21.9	9,220	4.3	464	2.0	2,202	14.4	9,230	11	0.1	136	99
West Springfield	27,849	86,472	5.9	83,537	5.8	1,919	6.1	50,084	4.3	22,810	6.9	11,438	-0.9	50,731	648	1.3	1,091	1,241
West Stockbridge	1,459	5,016	13.3	4,979	13.3	1	22.4	3,719	4.3	138	4.1	355	4.4	4,360	641	17.2	110	131
West Tisbury	2,643	15,015	5.3	14,613	5.5	218	-6.7	11,128	2.7	1,017	1.5	2,428	31.5	11,565	437	3.9	136	138
Westborough	18,634	82,696	5.5	81,576	6.0	219	-7.2	53,538	5.4	9,393	11.5	16,214	-2.9	53,541	3	0.0	1,749	764
WESTFIELD	40,460	122,369	2.6	119,232	2.7	2,762	2.1	50,060	4.8	45,185	2.6	25,027	1.4	50,086	26	0.1	1,278	895
Westford	21,507	89,967	6.1	89,240	6.2	250	7.2	52,357	2.6	19,629	4.2	13,629	41.3	52,384	27	0.1	705	682
Westhampton	1,585	4,068	3.9	4,040	4.3	2	43.0	3,053	3.3	583	9.4	303	4.5	3,053	0	0.0	147	48
Westminster	7,422	19,168	-4.8	18,903	-4.1	65	4.3	11,895	0.7	1,045	4.1	4,920	2.3	12,691	796	6.7	280	320
Weston	11,646	75,748	3.1	75,054	3.1	251	3.8	54,441	5.8	4,295	18.5	13,939	-13.7	55,225	785	1.4	1,421	1,050
Westport	15,137	30,712	3.8	29,991	3.8	377	5.0	18,263	5.4	6,612	2.2	4,411	-12.0	18,287	24	0.1	453	247

Westwood	13,832	67,029	10.8	65,430	10.0	515	0.9	48,520	10.4	7,347	6.3	9,463	25.3	48,642	122	0.3	650	678
Weymouth	53,606	143,009	2.2	137,119	1.9	5,139	8.2	70,282	4.1	34,684	4.4	36,016	2.6	70,301	19	0.0	776	1,075
Whately	1,574	4,562	7.9	4,522	7.8	23	35.7	3,197	5.5	635	9.1	449	3.7	3,213	16	0.5	72	56
Whitman	14,460	29,548	2.7	29,222	2.6	162	5.0	16,720	4.6	2,931	2.1	6,590	-10.0	16,749	29	0.2	291	195
Wilbraham	14,044	33,936	2.1	33,492	2.3	280	-7.9	25,518	4.2	1,856	3.8	5,472	1.7	25,524	6	0.0	501	435
Williamsburg	2,439	6,167	-0.9	6,080	-0.9	28	4.0	4,182	4.8	830	-5.6	862	5.3	4,183	1	0.0	115	70
Williamstown	8,189	20,387	4.7	20,267	5.0	25	1.4	12,234	4.2	2,321	2.2	5,179	13.9	12,477	242	2.0	233	199
Wilmington	21,525	71,256	3.6	70,049	3.7	519	0.3	49,651	4.6	12,464	20.3	7,718	-6.7	49,664	13	0.0	990	1,189
Winchendon	10,146	28,448	5.7	28,299	5.7	42	68.6	8,961	3.7	13,844	1.8	3,878	1.0	8,977	16	0.2	199	150
Winchester	21,092	81,774	3.8	81,023	3.9	456	3.3	57,429	5.1	7,318	9.3	12,783	6.6	57,484	54	0.1	582	509
Windsor	856	2,049	7.7	2,025	7.9	16	2.1	1,173	-2.7	249	13.4	182	1.2	1,253	80	6.8	19	38
Winthrop	17,222	44,061	4.2	42,590	4.3	1,203	0.6	19,221	3.6	11,198	2.5	10,527	8.9	19,234	13	0.1	163	229
WOBURN	37,010	124,995	1.5	120,379	1.5	3,711	4.0	75,631	4.5	14,252	5.7	26,257	-0.6	77,711	2,080	2.8	1,305	1,222
WORCESTER	175,454	550,779	4.4	544,712	4.4	2,974	4.1	190,525	4.8	254,999	5.0	97,432	3.0	202,524	11,999	6.3	4,518	3,921
Worthington	1,283	3,008	6.9	2,982	6.7	1	2.5	2,061	9.1	261	3.9	174	-28.4	2,083	22	1.1	41	23
Wrentham	11,135	33,018	6.0	32,502	5.9	215	8.4	21,681	3.3	5,524	2.9	3,632	3.9	21,693	13	0.1	367	387
Yarmouth	24,354	74,162	2.5	72,938	2.6	666	-2.5	40,385	0.2	2,204	4.9	28,253	14.4	40,428	43	0.1	417	214

2008 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certified	2008 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Abington	1,999,801	07	11.14	11.14	—	11.14
Acton	3,851,376	07	15.39	15.39	—	15.39
Acushnet	1,256,194	07	9.39	9.25	—	11.24
Adams	472,462	06	15.91	15.02	—	20.68
Agawam	2,855,699	06	14.74	11.74	—	25.64
Alford	247,216	05	4.10	4.1	—	4.10
Amesbury	2,045,959	05	14.96	14.6	—	17.20
Amherst	2,084,592	06	16.02	16.02	—	16.02
Andover	7,179,753	06	13.10	11.69	11.69	19.13
Arlington	6,883,264	07	11.45	11.45	—	11.45
Ashburnham	669,585	06	12.93	12.93	12.93	12.93
Ashby	350,387	06	11.53	11.53	—	11.53
Ashfield	225,989	06	12.48	12.48	—	12.48
Ashland	2,407,231	06	12.92	12.92	12.92	12.92
Athol	853,120	07	10.43	10.43	—	10.43
ATTLEBORO	4,698,378	05	10.36	9.44	—	15.55
Auburn	2,122,878	07	13.82	10.91	—	21.83
Avon	898,560	05	15.04	9.77	—	21.44
Ayer	1,006,830	05	14.55	9.84	—	23.85
Barnstable	14,834,707	07	5.80	6.58	—	5.80
Barre	497,257	07	10.42	10.42	—	10.42
Becket	500,805	07	8.11	8.11	—	8.11
Bedford	2,893,299	05	14.74	11.38	8.54	25.80
Belchertown	1,390,001	06	13.44	13.44	13.44	13.44
Bellingham	2,410,170	07	11.21	9.75	—	15.31
Belmont	5,319,178	07	11.27	11.27	—	11.27
Berkley	871,453	07	7.55	7.55	—	7.55
Berlin	596,327	07	11.20	11.2	—	11.20
Bernardston	217,898	07	14.87	14.87	—	14.87
BEVERLY	5,914,040	05	11.47	10.4	10.4	18.47
Billerica	5,798,673	06	14.14	11.02	—	24.75
Blackstone	1,085,140	07	11.40	11.4	—	11.40
Blandford	161,447	07	10.66	10.66	—	10.66
Bolton	969,350	06	15.05	15.05	—	15.05
BOSTON	90,067,297	07	14.81	10.97	—	25.92
Bourne	4,877,944	06	6.54	6.54	6.54	6.54
Boxborough	1,052,196	06	14.14	14.14	—	14.14
Boxford	1,890,189	06	10.95	10.95	—	10.95
Boylston	729,055	05	11.44	11.44	—	11.44
Braintree	5,603,463	06	10.80	8.67	—	18.91
Brewster	3,858,992	07	5.55	5.55	—	5.55
Bridgewater	2,704,089	06	10.35	10.35	—	10.35
Brimfield	428,921	05	11.84	11.84	—	11.84
BROCKTON	8,156,760	05	11.37	9.6	—	19.34
Brookfield	306,660	07	12.80	12.8	—	12.80
Brookline	14,231,497	06	9.54	10.18	—	16.70
Buckland	210,433	07	13.32	13.32	—	13.32
Burlington	4,612,065	06	15.07	9.6	—	26.30
CAMBRIDGE	23,541,196	05	10.29	7.36	—	17.24
Canton	4,130,150	07	11.37	9.34	—	18.40
Carlisle	1,463,199	07	12.86	12.86	12.86	12.86
Carver	1,288,682	06	12.06	11.33	—	17.49
Charlmont	129,792	05	14.67	14.67	—	14.67
Charlton	1,650,946	05	8.69	8.69	—	8.69
Chatham	6,367,551	07	3.67	3.67	—	3.67
Chelmsford	5,248,209	07	13.50	13.5	—	13.50
CHELSEA	2,655,233	07	11.86	9.95	—	20.76
Cheshire	290,275	07	8.27	8.27	—	8.27
Chester	121,757	06	16.43	16.43	—	16.43
Chesterfield	146,843	07	13.46	13.46	—	13.46

CITY/Town	Assessed Value (\$000)	Year Certified	2008 Tax Rates			
			Com- posi- te	Resi- dential	Open Space	Comm., Indus., Personal
CHICOPEE	3,746,883	05	14.86	12.36	—	26.01
Chilmark	2,920,742	06	1.96	1.96	—	1.96
Clarksburg	119,136	07	9.62	9.62	—	9.62
Clinton	1,259,672	06	12.46	11.34	—	20.94
Cohasset	2,403,120	05	10.60	10.6	—	10.60
Colrain	161,135	07	14.11	14.11	—	14.11
Concord	5,498,736	05	10.72	10.72	—	10.72
Conway	262,258	05	12.00	12	—	12.00
Cummington	118,760	05	10.09	10.09	10.09	
Dalton	614,478	07	14.76	14.76	—	14.76
Danvers	4,363,591	07	11.76	10.4	—	16.00
Dartmouth	5,797,151	05	6.93	6.43	—	9.71
Dedham	4,077,842	07	14.39	12.05	—	25.18
Deerfield	690,165	05	11.03	11.03	—	11.03
Dennis	6,704,585	05	4.35	4.35	4.35	4.35
Dighton	945,149	07	11.19	10.18	—	19.58
Douglas	1,023,592	05	10.11	10.11	—	10.11
Dover	2,348,366	05	9.75	9.75	—	9.75
Dracut	3,085,905	06	10.55	10.55	—	10.55
Dudley	1,055,532	05	7.61	7.61	—	7.61
Dunstable	535,163	05	11.64	11.64	—	11.64
Duxbury	3,651,481	06	10.61	10.61	—	10.61
East Bridgewater	1,702,423	04	10.77	10.77	—	10.77
East Brookfield	248,860	05	10.57	10.57	—	10.57
East Longmeadow	1,813,614	05	16.06	16.06	—	16.06
Eastham	3,001,639	07	5.08	5.08	—	5.08
Easthampton	1,386,059	07	11.45	11.45	—	11.45
Easton	3,276,833	07	11.49	11.49	—	11.49
Edgartown	7,009,320	05	2.73	2.73	—	2.73
Egremont	480,619	05	5.82	5.82	—	5.82
Erving	601,234	07	10.60	6.68	6.68	11.59
Essex	811,316	07	10.75	10.75	—	10.75
EVERETT	4,835,851	06	14.06	10.35	—	24.61
Fairhaven	2,243,272	05	8.95	7.86	—	15.67
FALL RIVER	6,716,692	07	9.32	7.67	—	16.31
Falmouth	12,253,539	05	5.65	5.65	5.65	5.65
FITCHBURG	2,774,561	07	12.62	11.75	—	17.29
Florida	129,191	06	13.79	7.14	—	19.70
Foxborough	2,681,133	07	10.65	10.65	—	10.65
Framingham	8,801,393	06	16.05	12.53	—	28.09
Franklin	4,751,984	05	10.23	10.23	—	10.23
Freetown	1,362,046	07	9.71	8.93	—	14.08
GARDNER	1,369,563	05	12.11	12.11	—	12.11
Aquinnah (Gay Head)	732,609	05	3.25	3.25	—	3.25
Georgetown	1,308,396	07	9.30	9.3	—	9.30
Gill	157,280	05	11.45	11.45	—	11.45
GLOUCESTER	5,766,744	05	9.15	9.1	—	9.70
Goshen	123,879	06	13.27	13.27	—	13.27
Gosnold	273,036	05	1.72	1.72	—	1.72
Grafton	2,354,199	07	10.05	10.05	—	10.05
Granby	617,291	06	12.57	12.57	—	12.57
Granville	192,945	07	11.20	11.2	—	11.20
Great Barrington	1,351,146	07	11.28	11.28	—	11.28
Greenfield	1,385,280	05	16.88	16.88	—	16.88
Groton	1,663,164	05	13.87	13.87	—	13.87
Groveland	948,863	07	10.13	10.13	—	10.13
Hadley	901,984	05	8.84	8.84	—	8.84
Halifax	918,246	07	12.97	12.97	—	12.97
Hamilton	1,479,272	06	13.39	13.39	—	13.39
Hampden	598,637	06	13.45	13.45	—	13.45

CITY/Town	Assessed Value (\$000)	Year Certified	2008 Tax Rates			
			Com- posi- te	Resi- dential	Open Space	Comm., Indus., Personal
Hancock	315,104	07	2.96	2.96	—	2.96
Hanover	2,621,704	05	10.68	10.61	—	11.00
Hanson	1,316,718	07	9.85	9.85	—	9.85
Hardwick	275,571	06	9.84	9.84	—	9.84
Harvard	1,192,557	05	12.68	12.68	—	12.68
Harwich	5,227,242	07	6.05	6.05	—	6.05
Hatfield	478,914	07	10.43	10.43	—	10.43
HAYERHILL	6,280,799	05	11.50	10.52	—	17.25
Hawley	39,039	06	14.75	14.75	—	14.75
Heath	92,980	05	16.25	16.25	—	16.25
Hingham	5,725,353	05	9.20	9.2	—	9.20
Hinsdale	253,057	06	11.06	11.06	—	11.06
Holbrook	1,261,875	07	13.98	12.42	—	24.47
Holden	2,019,843	07	12.62	12.62	12.62	12.62
Holland	366,765	07	11.31	11.31	—	11.31
Holliston	2,120,371	07	14.52	14.52	—	14.52
HOLYOKE	2,198,367	07	19.42	13.75	—	33.98
Hopedale	761,475	06	12.48	11.65	—	20.08
Hopkinton	2,943,102	07	14.15	14.15	14.15	14.15
Hubbardston	516,101	07	9.43	9.43	—	9.43
Hudson	2,578,974	07	12.24	10.38	—	21.42
Hull	2,138,907	07	9.83	9.83	—	9.83
Huntington	196,676	07	13.04	13.04	—	13.04
Ipswich	2,694,169	07	9.23	9.23	—	9.23
Kingston	1,952,806	07	11.88	11.88	—	11.88
Lakeville	1,677,260	05	8.70	8.7	—	8.70
Lancaster	888,906	05	13.64	13.64	—	13.64
Lanesborough	434,440	05	14.38	14.38	—	14.38
LAWRENCE	3,653,177	06	11.74	10.01	—	20.54
Lee	866,500	05	11.76	11.76	—	11.76
Leicester	1,124,792	05	9.38	9.38	—	9.38
Lenox	1,218,206	05	9.43	8.82	—	12.45
LEOMINSTER	3,943,877	06	11.25	11.25	11.25	11.25
Leverett	252,539	06	15.00	15	—	15.00
Lexington	7,929,164	05	13.90	12.52	—	23.63
Leyden	81,361	05	16.90	16.9	—	16.90
Lincoln	1,902,769	07	10.42	10.32	—	13.55
Littleton	1,514,995	07	13.93	12.62	—	20.57
Longmeadow	2,120,070	06	16.96	16.96	—	16.96
LOWELL	7,476,548	05	12.15	10.6	—	21.27
Ludlow	1,865,120	05	13.32	13.32	—	13.32
Lunenburg	1,322,672	06	12.23	12.23	—	12.23
LYNN	7,042,424	05	12.25	10.98	—	21.45
Lynnfield	2,501,455	05	10.13	10.03	—	11.35
MALDEN	5,907,238	07	9.73	9.04	—	17.03
Manchester-by-the-Sea	2,153,027	07	7.53	7.53	—	7.53
Mansfield	3,575,849	05	11.52	11.32	—	12.21
Marblehead	5,608,552	07	8.34	8.34	—	8.34
Marion	1,770,505	06	7.56	7.56	—	7.56
MARLBOROUGH	5,125,931	06	15.56	12.72	11.9	24.58
Marshfield	4,899,161	05	8.72	8.72	—	8.72
Mashpee	5,082,282	05	6.58	6.58	6.58	6.58
Mattapoisett	1,641,149	06	9.80	9.8	—	9.80
Maynard	1,384,296	07	14.49	13.33	13.33	22.76
Medfield	2,351,153	07	12.80	12.8	—	12.80
MEDFORD	7,380,471	07	10.21	9.12	—	18.69
Medway	1,758,279	06	14.06	14.06	—	14.06
MELROSE	3,698,508	05	10.78	10.43	—	17.46
Mendon	902,136	05	10.80	10.8	—	10.80
Merrimac	790,872	07	10.79	10.79	—	10.79

CITY/Town	Assessed Value (\$000)	Year Certified	2008 Tax Rates			
			Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
Methuen	5,063,723	06	11.35	10.25	—	18.73
Middleborough	2,634,586	07	10.19	10.1	—	10.70
Middlefield	57,663	05	16.48	16.48	—	16.48
Middleton	1,750,420	05	9.69	9.69	—	9.69
Milford	3,428,259	07	13.49	11.8	—	20.23
Millbury	1,481,596	06	11.41	11.41	—	11.41
Millis	1,130,281	05	12.28	12.28	—	12.28
Millville	335,525	05	10.60	10.6	—	10.60
Milton	4,662,892	06	11.20	10.95	—	18.96
Monroe	19,155	06	24.71	13.94	—	33.49
Monson	787,745	05	11.92	11.92	—	11.92
Montague	701,523	07	14.98	13.55	13.55	20.68
Monterey	467,033	06	5.10	5.1	—	5.10
Montgomery	97,096	07	12.51	12.51	—	12.51
Mount Washington	76,109	07	5.52	5.52	—	5.52
Nahant	866,167	05	8.33	8.33	—	8.33
Nantucket	20,623,609	07	2.73	2.67	2.56	4.77
Natick	6,512,154	07	10.01	10.01	—	10.01
Needham	7,209,039	06	10.81	9.7	—	18.92
New Ashford	31,381	06	8.43	7.54	7.54	10.98
NEW BEDFORD	6,726,210	07	12.29	10.55	—	21.51
New Braintree	115,290	07	12.54	12.54	—	12.54
New Marlborough	496,376	07	6.46	6.46	—	6.46
New Salem	108,322	06	12.68	12.61	—	14.58
Newbury	1,417,442	07	8.57	8.57	—	8.57
NEWBURYPORT	3,624,203	05	10.13	10.13	10.13	10.13
NEWTON	20,457,630	05	10.55	9.7	—	18.46
Norfolk	1,512,449	07	12.78	12.78	12.78	12.78
NORTH ADAMS	722,843	07	14.60	11.32	—	26.72
North Andover	4,534,465	07	11.68	11.4	—	13.78
North Attleborough	4,065,771	05	9.07	9.07	—	9.07
North Brookfield	447,940	07	9.94	9.94	—	9.94
North Reading	2,682,546	05	11.50	11.5	—	11.50
NORTHAMPTON	3,193,587	07	11.20	11.2	—	11.20
Northborough	2,454,836	07	13.28	13.28	13.28	13.28
Northbridge	1,716,975	05	8.67	8.67	—	8.67
Northfield	385,205	06	13.23	13.23	—	13.23
Norton	2,340,272	06	9.98	9.98	—	9.98
Norwell	2,506,443	06	11.07	11.07	—	11.07
Norwood	4,438,793	06	10.41	8.13	—	16.14
Oak Bluffs	2,899,259	05	5.63	5.63	5.63	5.63
Oakham	217,856	05	8.84	8.84	—	8.84
Orange	555,879	05	12.62	12.62	—	12.62
Orleans	3,927,447	05	4.52	4.52	—	4.52
Otis	544,970	07	6.20	6.2	—	6.20
Oxford	1,425,112	05	10.39	10.39	—	10.39
Palmer	1,041,656	05	13.12	13.12	—	13.12
Paxton	582,459	07	11.92	11.92	—	11.92
PEABODY	7,136,427	07	10.66	8.67	—	17.80
Pelham	166,437	05	17.37	17.37	—	17.37
Pembroke	2,602,903	05	10.93	10.93	—	10.93
Pepperell	1,317,107	05	10.06	10.06	—	10.06
Peru	87,613	05	14.07	14.07	—	14.07
Petersham	159,759	07	11.45	11.45	—	11.45
Phillipston	211,244	07	11.35	11.35	11.35	11.35
PITTSFIELD	3,434,227	05	16.20	13.15	13.15	28.35
Plainfield	79,633	06	13.97	13.97	—	13.97
Plainville	1,191,071	06	10.74	10.74	—	10.74
Plymouth	9,767,008	05	10.33	10.33	—	10.33
Plympton	449,811	05	11.87	11.87	—	11.87

CITY/Town	Assessed Value (\$000)	Year Certified	2008 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Princeton	522,109	06	12.56	12.56	—	12.56
Provincetown	2,608,615	06	5.12	5.12	—	5.12
QUINCY	11,740,774	05	12.70	10.83	—	22.22
Randolph	3,531,872	05	10.62	9.58	—	18.58
Raynham	2,069,266	07	11.21	10.28	—	14.12
Reading	3,765,111	05	12.60	12.6	—	12.60
Rehoboth	1,910,871	07	8.03	8.03	—	8.03
REVERE	5,099,572	05	11.22	10.13	—	19.63
Richmond	—	05	—	—	—	—
Rochester	896,506	05	9.03	9.03	—	9.03
Rockland	1,932,914	06	10.50	10.5	—	10.50
Rockport	1,940,570	07	8.39	8.39	—	8.39
Rowe	310,862	06	8.85	4.52	—	9.64
Rowley	962,069	05	10.38	10.38	10.38	10.38
Royalston	146,595	05	8.57	8.57	—	8.57
Russell	135,067	07	16.34	16.34	—	16.34
Rutland	824,785	05	11.21	11.21	—	11.21
SALEM	4,805,481	07	13.40	11.67	—	22.11
Salisbury	1,584,023	06	8.46	8.46	—	8.46
Sandisfield	229,637	07	8.25	8.25	—	8.25
Sandwich	4,534,391	05	9.61	9.61	—	9.61
Saugus	4,216,127	05	10.54	8.76	—	18.41
Savoy	70,326	07	11.36	11.36	—	11.36
Scituate	4,243,305	06	9.22	9.22	—	9.22
Seekonk	2,347,261	06	11.48	8.98	—	20.09
Sharon	2,788,471	07	16.79	16.79	—	16.79
Sheffield	563,884	07	11.74	11.74	—	11.74
Shelburne	216,769	05	12.11	12.11	—	12.11
Sherborn	1,174,815	06	15.66	15.66	—	15.66
Shirley	692,396	07	10.15	10.15	—	10.15
Shrewsbury	5,017,998	07	9.14	9.14	9.14	9.14
Shutesbury	225,420	05	15.90	15.9	—	15.90
Somerset	2,779,334	07	13.43	10.2	—	23.51
SOMERVILLE	8,592,330	07	10.27	10.95	—	17.97
South Hadley	1,560,981	07	12.26	12.26	12.26	12.26
Southampton	623,663	05	11.75	11.75	—	11.75
Southborough	2,266,408	07	12.54	12.54	—	12.54
Southbridge	1,127,265	07	11.81	11.81	—	11.81
Southwick	1,019,722	07	12.20	12.2	—	12.20
Spencer	1,161,290	07	7.92	7.92	—	7.92
SPRINGFIELD	7,807,143	05	19.66	16.03	—	32.04
Sterling	1,095,255	07	12.63	12.63	—	12.63
Stockbridge	875,650	05	6.92	6.92	—	6.92
Stoneham	3,209,939	06	11.00	10.19	—	17.70
Stoughton	3,749,591	05	11.54	9.79	—	19.53
Stow	1,206,889	07	14.73	14.73	—	14.73
Sturbridge	1,353,052	05	12.06	11.32	—	15.44
Sudbury	4,162,960	07	14.54	14.27	—	18.47
Sunderland	349,980	05	12.06	12.06	—	12.06
Sutton	1,269,812	06	11.25	11.25	—	11.25
Swampscott	2,580,170	05	14.41	13.63	—	25.21
Swansea	2,265,104	05	9.37	8.26	—	16.40
TAUNTON	5,898,090	07	10.05	8.22	—	17.59
Templeton	746,124	07	9.20	9.2	—	9.20
Tewksbury	4,178,103	07	11.88	10.45	10.45	19.21
Tisbury	2,906,618	05	5.52	5.49	—	8.84
Tolland	181,982	06	4.78	4.78	—	4.78
Topsfield	1,289,200	07	12.02	12.02	—	12.02
Townsend	926,166	06	13.44	13.44	—	13.44
Truro	2,250,494	05	4.49	4.49	—	4.49

CITY/Town	Assessed Value (\$000)	Year Certified	2008 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Tyngsborough	1,531,874	07	11.71	11.71	—	11.71
Tyringham	183,804	05	5.52	5.52	—	5.52
Upton	1,170,056	05	10.63	10.63	—	10.63
Uxbridge	1,713,978	07	10.47	10.47	—	10.47
Wakefield	3,984,137	05	11.02	9.65	—	19.28
Wales	172,036	05	13.12	13.12	—	13.12
Walpole	3,981,929	05	11.26	10.83	—	14.08
WALTHAM	9,009,724	07	13.27	10.55	—	23.21
Ware	789,946	06	13.30	13.3	—	13.30
Wareham	3,928,807	06	6.96	6.96	—	6.96
Warren	394,438	05	12.72	12.72	—	12.72
Warwick	84,726	07	16.02	16.02	—	16.02
Washington	60,847	07	12.18	12.18	—	12.18
Watertown	5,416,095	07	12.01	11.39	—	21.01
Wayland	3,189,629	06	14.98	14.98	—	14.98
Webster	1,712,844	06	8.97	8.17	—	14.27
Wellesley	9,175,647	06	9.18	9.18	—	9.18
Wellfleet	2,461,342	07	4.72	4.72	—	4.72
Wendell	81,879	06	17.12	17.12	—	17.12
Wenham	833,457	06	12.92	12.92	12.92	12.92
West Boylston	889,799	05	13.12	13.12	—	13.12
West Bridgewater	1,125,610	06	13.41	11.02	—	19.84
West Brookfield	417,965	05	9.69	9.69	—	9.69
West Newbury	813,014	07	11.34	11.34	—	11.34
West Springfield	2,626,255	05	19.07	14.28	—	32.61
West Stockbridge	417,894	06	8.90	8.9	—	8.90
West Tisbury	2,714,142	05	4.10	4.1	—	4.10
Westborough	3,642,010	06	14.70	14.7	—	14.70
WESTFIELD	3,202,759	07	15.63	13.55	—	26.73
Westford	3,907,172	05	13.40	13.4	—	13.40
Westhampton	233,037	07	13.10	13.1	—	13.10
Westminster	996,231	07	11.94	11.94	—	11.94
Weston	5,102,207	05	10.67	10.67	—	10.67
Westport	3,284,717	06	5.56	5.56	—	5.56
Westwood	3,694,294	06	13.13	11.74	—	21.67
Weymouth	6,816,425	05	10.31	9.29	—	16.50
Whately	222,319	05	14.38	14.38	—	14.38
Whitman	1,533,932	05	10.90	10.9	—	10.90
Wilbraham	1,712,613	07	14.90	14.9	—	14.90
Williamsburg	309,304	07	13.52	13.52	—	13.52
Williamstown	1,038,579	06	11.78	11.78	—	11.78
Wilmington	3,784,640	07	13.12	10.16	—	22.96
Winchendon	779,857	06	11.49	11.49	—	11.49
Winchester	5,450,384	05	10.54	10.57	—	9.93
Windsor	109,846	06	10.68	10.68	10.68	10.68
Winthrop	2,066,772	06	9.30	9.3	9.3	9.30
WOBURN	5,864,323	05	12.90	9.18	—	22.57
WORCESTER	12,726,994	05	14.97	12.54	—	26.20
Worthington	171,074	05	12.05	12.05	—	12.05
Wrentham	1,870,755	07	11.59	11.23	—	13.33
Yarmouth	6,482,411	07	6.23	6.23	6.23	6.23

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Massachusetts Taxpayers Foundation

333 WASHINGTON STREET

BOSTON, MA 02108-5170

617-720-1000

fax 617-720-0799

www.masstaxpayers.org