



*Massachusetts Taxpayers Foundation*

***Municipal  
Financial  
Data***

***41st Edition***

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***MTF***

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Municipal Financial Data  
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# Municipal Financial Data

## 41st Edition

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## December 2011

*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>)

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## Major Trends in Local Finance

Revenues and expenditures for local governments increased by just 1.1 percent in fiscal 2011 on the heels of an anemic 0.1 percent growth in fiscal 2010, the weakest two-year period in the Proposition 2 ½ era. The previous low-water mark was 2.6 percent growth in revenues and expenditures between fiscal 1990 and 1992.

### Revenues

The global economic recession and the state's extended fiscal crisis have undercut all major sources of municipal revenues, including local aid, local receipts, new construction, and tax overrides.

State funding for municipalities in the form of cherry sheet aid was cut for the third consecutive year in fiscal 2011, reduced by another \$39 million.<sup>1</sup> As shown in Table 1, between the original fiscal 2009 budget and fiscal 2011, total cherry sheet aid was cut by \$534 million (from \$4.856 million to \$4.322 million), which was offset by federal stimulus funds for education of \$161 million in fiscal 2010 and \$183 million in fiscal 2011. Unrestricted local aid bore the brunt of the cuts—a whopping 32 percent, or \$415 million, reduction from \$1.314 million in the original 2009 budget to \$899 million in fiscal 2011.

**Table 1**  
**Reductions in State Funding During the Fiscal Crisis**  
Fiscal 2009 to Fiscal 2011, in Millions

	<b>Fiscal 2009 Original</b>	<b>Fiscal 2010 Actual</b>	<b>Fiscal 2011 Actual</b>
Total Cherry Sheet Aid <sup>2</sup>	\$4,856	\$4,361	\$4,322
<i>Chapter 70 Education Aid</i>	\$3,309	\$3,243	\$3,246
<i>Unrestricted Local Aid</i>	\$1,314	\$936	\$899
<i>Mid-year Budget (9c) Cuts to Unrestricted Local Aid</i>	-\$128	\$0	\$0
Federal Stimulus Education Aid	\$0	\$161	\$183
<b>Total</b>	<b>\$4,728</b>	<b>\$4,522</b>	<b>\$4,505</b>

<sup>1</sup> Cherry sheet aid is composed mostly of Chapter 70 education aid and unrestricted local aid, but also includes funding for public libraries, veterans' benefits, and property tax exemptions for elderly and disabled residents. Although cherry sheets include school choice tuition payments between municipalities, we exclude those amounts from our data.

Throughout this pamphlet, the "Local Aid" category includes cherry sheet aid as described above, annual School Building Authority payments to municipalities, and federal stimulus education aid allocated to municipalities. We exclude regional school aid from the local aid total.

<sup>2</sup> In fiscal 2010 and fiscal 2009, reimbursements of \$119 million and \$105 million, respectively, from the state to Boston for its teachers retirement fund contribution have been excluded from cherry sheet aid totals. The state began making payments directly to the fund in fiscal 2011.

The poor economy has also taken a toll on local receipts, the third largest revenue source, which saw a two-year decline for the first time in at least three decades. Local receipts, which include among others motor vehicle excise taxes, investment income, building permits, and charges for water, sewer, and trash services, dropped slightly from \$3.994 billion in fiscal 2009 to \$3.989 billion in fiscal 2011—increasing by \$111 million in fiscal 2011 after falling by \$116 million in fiscal 2010.

Motor vehicle excise taxes fell by almost 10 percent from \$638 million in fiscal 2009 to \$578 million in fiscal 2011. Investment income totaled only \$33.4 million in fiscal 2011, a dramatic drop from the \$118.9 million in fiscal 2009.

Local receipts would have performed even worse if scores of communities had not taken advantage of two local option taxes approved by the Legislature in 2009 that took effect in fiscal 2010: a new 0.75 percent local meals tax (on top of the 6.25 percent meals tax going to the state) and an increase in the local hotel excise tax rate from 4.0 percent to up to 6.0 percent.<sup>3</sup>

More than 140 communities have adopted the local meals tax, generating \$61 million in fiscal 2011; 89 communities increased their hotel tax rates, producing \$126 million in total hotel taxes in fiscal 2011 compared to \$87.5 million in fiscal 2009.

Several factors—weakness in new construction, limited excess capacity, and few overrides—combined to produce the smallest one-year increase in property taxes in the Proposition 2 ½ era, a 3.8 percent increase in fiscal 2011. This follows a 4.1 percent jump in fiscal 2010 compared to average annual growth of 5.5 percent between fiscal 2000 and fiscal 2009.

Revenues from new construction (new growth) increased by a negligible \$8 million in fiscal 2011, following a drop of \$42 million in fiscal 2010. This two-year decline of 15.4 percent is the weakest since new construction dropped by 18.3 percent between 1991 and 1993.

<sup>3</sup> Boston was allowed to increase its hotel excise tax rate from 4.5 percent to 6.5 percent.

Fewer than 20 communities approved just \$13.2 million in overrides in fiscal 2011, the smallest amount since 2000. Furthermore, nearly three-quarters of the 351 cities and towns have less than one percent excess capacity, the amount by which the total property tax levy can increase without an override under Proposition 2 ½. Most of the state's \$250 million in excess capacity is concentrated in a handful of communities, including Cambridge with almost \$100 million.

Despite the slower growth in property taxes, because of reductions in other revenues, communities are relying ever more heavily on property taxes as a share of total revenues. Property taxes now account for 56.8 percent of all local revenue, up from 55 percent in fiscal 2010 and the highest share since Proposition 2 ½ was passed.

Municipalities also relied on less free cash and surpluses, categorized as "all other," for the second straight year in fiscal 2011.<sup>4</sup> Tighter budgets during the recession have left many communities with less unspent revenue and dwindling reserves or a greater reluctance to deplete these resources, reducing these statewide revenues to \$704 million in fiscal 2011 from \$997 million in fiscal 2010.

While approximately 40 percent of the drop in fiscal 2011 is attributable to a change in the way the state contributes to the Boston teachers' pension fund,<sup>5</sup> the pressure of tighter budgets still resulted in a decline of \$174 million, or 19.8 percent, in fiscal 2011. Added to the \$126 million drop in fiscal 2010, these revenues have fallen by 31 percent over the last two years.

### **Expenditures**

The squeeze on municipal revenues makes it critical that cities and towns control the exploding costs of employee and retiree benefits. These benefit costs have grown at two-and-half-times the rate of revenues, rising from 13.5 percent of local budgets in 2001 to 20.1 percent in 2010.

<sup>4</sup> Revenues in the "all other" category come from three main sources: unused cash from the previous fiscal year; surpluses in the overlay reserve, a fund used to pay annual property tax refunds and abatements; and stabilization funds.

<sup>5</sup> The state funds the pensions of teachers without contributions from local governments. However, prior to fiscal 2011, the city of Boston funded its teachers pension contribution first and then was reimbursed by the state for the entire contribution. In fiscal 2011, the state began to make the contribution directly and eliminated the need for a reimbursement.

Left unchecked, employee benefit costs are projected to consume nearly a third of local budgets by 2020. Furthermore, these estimates exclude the costs of funding the massive retiree health care liabilities faced by every city and town.

The municipal health reform legislation approved in July gives cities and towns a critical tool to help control health care costs. A number of municipalities have already taken advantage of the reform, and scores of other communities will certainly do so as part of the fiscal 2013 budget process.

However, municipalities still face enormous costs for employee benefits in the form of pensions and retiree health care. The state's 100 local pension systems are just 59 percent funded in the aggregate and have an unfunded liability of nearly \$13 billion. At least 40 of these systems have opted to extend their funding schedules beyond 2030, which will raise their costs even higher. While the state's third round of public pension reform, recently approved by the Legislature, will provide municipalities with more than \$1 billion in pension savings over the next 30 years, the short-term relief will be very limited.

Dwarfing the pension liabilities are unfunded municipal liabilities for retiree health care—estimated to be between \$25 billion and \$30 billion statewide and increasing every year that municipalities continue to ignore them. Only a handful of communities have a plan to begin funding these liabilities, making it a near certainty that broad reforms will be necessary in the future.

While the fiscal condition of the state's 351 cities and towns varies widely, it is clear that we are entering a new period in which there will be a permanent squeeze on municipal finances. For the foreseeable future, year-to-year revenue growth will be constrained, outpaced by the growth in personnel costs and liabilities.

## 2010 Financial Summary

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	2009	2010	Percent Change
<b>Revenue (000)</b>			
Property Taxes	11,552,794	12,024,477	4.1
Local Aid**	5,050,593	4,833,924	-4.3
Local Receipts	3,994,023	3,878,003	-2.9
All other*	1,123,314	997,378	-11.2
<b>Expenses (000)</b>			
Local purposes	21,245,090	21,268,242	0.1
Assessments	296,527	294,110	-0.8
Overlay	179,107	171,430	-4.3
<b>Total</b>	<b>21,720,724</b>	<b>21,733,782</b>	<b>0.1</b>

## 2011 Financial Summary

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	2010	2011	Percent Change
<b>Revenue (000)</b>			
Property Taxes	12,024,477	12,484,899	3.8
Local Aid**	4,833,924	4,786,270	-1.0
Local Receipts	3,878,003	3,989,313	2.9
All other*	997,378	704,266	-29.4
<b>Expenses (000)</b>			
Local purposes	21,268,242	21,495,099	1.1
Assessments	294,110	294,801	0.2
Overlay	171,430	174,847	2.0
<b>Total</b>	<b>21,733,782</b>	<b>21,964,747</b>	<b>1.1</b>

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\*For revenue, "all other" includes funds from various non-tax sources, including any prior year surplus, that also support expenditures. In fiscal 2010 and prior, this category includes a reimbursement from the state to Boston for its teachers pension contribution. The state began making those contributions directly beginning in fiscal 2011, so that reimbursement, which was \$118,840,800 in fiscal 2010, no longer exists.

\*\*In 2010, local aid includes \$160.5 million of federal stimulus aid for education. In 2011, it includes \$183 million in federal aid for education.



## Statewide Data

Total by Fiscal Year (\$, Millions)	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total Amount to Raise*	16,207	16,608	17,084	17,886	18,827	19,938	20,905	21,721	21,734	21,965
Revenues										
Property Taxes	8,004	8,494	9,016	9,483	9,983	10,489	10,987	11,553	12,024	12,485
Total Local Aid*	4,500	4,366	4,130	4,308	4,445	4,803	4,992	5,051	4,834	4,786
Chapter 70 Education Aid**	2,688	2,734	2,615	2,675	2,761	2,930	3,118	3,309	3,404	3,428
Unrestricted Government Aid***	818	778	661	736	761	920	935	844	936	899
Local Receipts	2,751	2,864	3,003	3,166	3,416	3,647	3,879	3,994	3,878	3,989
Spending										
Local Expenditures	15,810	16,212	16,666	17,461	18,399	19,477	20,443	21,245	21,268	21,495
Assessments	229	236	242	248	260	282	290	297	294	295
Abatements and Refunds	167	160	176	176	168	178	172	179	171	175
Proposition 2 1/2										
Maximum Levy Limit	8,202	8,675	9,191	9,656	10,180	10,693	11,209	11,758	12,242	12,734
New Construction	213	214	231	215	223	229	218	220	178	186
Excess Capacity	198	181	174	172	197	204	220	205	217	250
Overrides (\$ approved)	30	49	40	27	49	34	37	37	17	13
Debt/Capital Exclusions	285	295	328	331	348	350	355	370	373	378
Other Measures										
Net Free Cash****	559	467	506	461	593	621	693	731	688	762
Stabilization Funds****	410	437	461	450	439	459	515	621	670	683

\*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, including School Building Authority payments, that is not shown separately in the table.

\*\*Chapter 70 aid amounts exclude direct aid to regional schools. In 2006, school building assistance was moved off the "cherry sheet" local aid distribution.

\*\*\*Beginning in FY 2010, the Commonwealth budget organized both Lottery Aid and Additional Assistance into "Unrestricted Government Aid." Before FY 2010, "Unrestricted Government Aid" includes Lottery Assistance only.

\*\*\*\*Represents the balance at the beginning of the fiscal year

Percent Change by Fiscal Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total Amount to Raise*	5.7	2.5	2.9	4.7	5.3	5.9	4.9	3.9	0.1	1.1
Revenues										
Property Taxes	6.4	6.1	6.1	5.2	5.3	5.1	4.7	5.1	4.1	3.8
Total Local Aid*	4.4	-3.0	-5.4	4.3	3.2	8.0	3.9	1.2	-4.3	-1.0
Chapter 70 Education Aid**	7.9	1.7	-4.4	2.3	3.2	6.1	6.4	6.1	2.9	0.7
Unrestricted Government Aid***	-0.1	-4.8	-15.0	11.3	3.4	20.8	1.6	-9.7	11.0	-4.0
Local Receipts	3.7	4.1	4.9	5.4	7.9	6.8	6.4	3.0	-2.9	2.9
Spending										
Local Expenditures	5.9	2.5	2.8	4.8	5.4	5.9	5.0	3.9	0.1	1.1
Assessments	0.7	3.0	2.5	2.4	4.7	8.6	2.7	2.3	-0.8	0.2
Abatements and Refunds	-3.4	-4.6	10.4	0.1	-4.6	6.0	-3.7	4.3	-4.3	2.0
Proposition 2 1/2										
Maximum Levy Limit	6.2	5.8	5.9	5.1	5.4	5.0	4.8	4.9	4.1	4.0
New Construction	5.4	0.1	8.2	-7.0	3.7	2.7	-5.0	1.1	-19.1	4.6
Excess Capacity	-3.3	-8.5	-3.8	-1.1	14.4	3.6	7.8	-7.0	6.0	14.8
Overrides	45.0	62.8	-18.8	-31.8	80.8	-29.8	8.3	0.7	-55.3	-22.1
Debt/Capital Exclusions	20.1	3.8	11.0	0.9	5.3	0.6	1.3	4.4	0.7	1.4
Other Measures										
Net Free Cash****	3.2	-16.6	8.5	-9.0	28.8	4.7	11.6	5.4	-5.9	10.8
Stabilization Funds****	18.6	6.5	5.6	-2.3	-2.4	4.4	12.3	20.7	7.8	1.9

\*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, including School Building Authority payments, that is not shown separately in the table.

\*\*Chapter 70 aid amounts exclude direct aid to regional schools. In 2006, school building assistance was moved off the "cherry sheet" local aid distribution.

\*\*\*Beginning in FY 2010, the Commonwealth budget organized both Lottery Aid and Additional Assistance into "Unrestricted Government Aid." Before FY 2010, "Unrestricted Government Aid" includes Lottery Assistance only.

\*\*\*\*Represents the balance at the beginning of the fiscal year

## **Explanation of Tables**

The following tables present local financial information for fiscal 2010 and 2011. There are two tables for each year: municipal financial data and the community tax rates. In addition, for fiscal 2011 there are two tables detailing local debt and other characteristics. The following list explains column headings for each table.

### **Column Headings for 2010 and 2011 Municipal Financial Data Tables**

(with statewide totals for 2011)

#### **Population**

The 2010 population data from the 2010 U.S. Census. It is used to compute per capita statistics.

**State Total: 6,547,629**

#### **Total Amount to Raise**

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

**2011 State Total: \$21.97 billion**

#### **Change**

The percent change in the amount to raise from the prior fiscal year.

**2011 State Average: 1.1 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.

**2011 State Total: \$21.50 billion**

### **Change**

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

**2011 State Average: 1.1 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.

**2011 State Total: \$295 million**

### **Change**

The percent change in assessments from the prior fiscal year.

**2011 State Average: 0.2 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.

**2011 State Total: \$12.49 billion**

### **Change**

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

**2011 State Average: 3.8 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 amount in our tables includes school building assistance payments. It excludes regional school aid and school choice tuition payments to receiving districts.

**2011 State Total: \$4.79 billion**

### **Change**

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

**2011 State Average: -1.0 percent**

### **Local Receipts**

Estimated receipts from investment income, motor vehicle excise, hotel/motel tax, fees, fines, rentals, special assessments, community preservation funds, sales of services (e.g., municipal light, water, sewer), and other local sources.

**2011 State Total: \$3.99 billion**

### **Change**

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

**2011 State Average: 2.9 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 applicable tax on 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.

**2011 Total: \$12.73 billion**

### **Excess Capacity**

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.

**2011 Total: \$250 million**

### **Percent**

Excess capacity expressed as a percent of total property taxes.

**2011 State Average: 2.0 percent**

## **Levy From Growth**

The amount of property tax 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.

**2011 Total: \$186 million**

## **Column Headings for 2010 and 2011 Tax Rates Tables**

(with statewide totals for 2011)

### **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, 2010 provides the basis for fiscal 2011 taxes).

**2011 State Total: \$907.71 billion**

### **Year Certified**

The year in which the community most recently completed a full, certified property revaluation (required every three years). The Municipal Relief Act of 2010 changed the assessment schedule so communities in the same region follow the same assessment schedule. As a result, some communities will wait longer than three years for the next assessment. While this is an indication of the currency of the assessed value, communities differ in how closely they maintain values between revaluations.

### **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.

**2011 State Average: \$13.72 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 municipality's debt issuance rating by Moody's Investors Services as of October 2011. Current ratings may be found at [www.moody.com](http://www.moody.com).

#### **Standard and Poor's Rating**

The municipality's debt issuance rating by Standard & Poor's Ratings Services as of September 2011. Current ratings may be found at [www.standardandpoors.com](http://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 Service, 60 State Street, Boston, MA 02109 or Standard & Poor's Ratings Services, 225 Franklin St., Boston, MA 02110.

#### **Debt per Capita**

The amount of long-term debt outstanding as of July 1, 2010 divided by the 2010 population.

**2011 State Average: \$1,845**

#### **Percent of Value**

The same debt total divided by total equalized property valuation as of January 1, 2010, as determined by the Department of Revenue.

**2011 State Average: 1.2 percent**

## **Column Headings for Other Characteristics Table**

### **Per Capita Amounts**

#### **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 January 1, 2010, as determined biennially by the Department of Revenue, divided by 2010 population.

**2011 State Average: \$156,493**

#### **Expenditures per Capita**

Total local expenditures divided by 2010 population.

**2011 State Average: \$3,286**

### **Comparative Single-Family Tax Bill**

The 2011 residential tax rate multiplied by the average value of a single-family residence in Massachusetts in 2011, as reported by the Department of Revenue. The Department's calculation of the statewide single family average value excludes the 13 communities with residential exemptions, which account for 18 percent of the state's 2010 population.

**2011 State Average: \$4,705**

### **Percent Low-Income Students**

Total number of low-income students in a community as a percent of 2010 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 each community's share of the district's foundation enrollment.

**2010 State Average: 22.5 percent**



**2011 Municipal Financial Data**

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth				
		2011 (\$000)	Change (%)	Local		Property Taxes		Local Aid		2011 (\$000)	2011 (%)	2011 (\$000)	2011 (%)	2010 (\$000)	2011 (\$000)			
				2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)							2011 (\$000)	Change (%)	
Abington	15,985	44,698	2.4	44,106	2.5	202	-3.2	26,885	5.3	9,683	-0.8	6,909	9.2	26,889	4	0.0	383	391
Acton	21,924	85,551	3.7	84,732	3.7	206	-5.4	65,825	2.8	7,908	0.1	10,444	9.3	66,118	293	0.4	601	450
Acushnet	10,303	27,040	1.9	26,601	2.0	164	-1.7	13,073	3.1	7,919	0.2	4,571	5.0	13,077	4	0.0	138	70
Adams	8,485	13,438	-1.8	13,206	-1.9	46	4.2	8,198	4.9	2,130	-3.2	1,191	5.7	8,593	395	4.8	53	59
Agawam	28,438	81,643	1.3	80,627	1.5	151	-10.8	45,605	3.0	22,079	-0.3	12,536	2.5	51,128	5,523	12.1	560	530
Alford	494	1,467	8.9	1,459	10.0	0	-36.6	1,092	-2.6	13	-4.0	103	10.5	1,260	169	15.5	15	11
Amesbury	16,283	55,353	-1.1	53,410	-1.0	1,551	-1.6	34,169	0.8	11,767	0.7	8,144	4.0	35,412	1,244	3.6	257	637
Amherst	37,819	72,457	1.4	70,140	1.3	1,948	5.4	38,532	6.9	13,999	-2.0	17,842	0.8	38,959	427	1.1	367	368
Andover	33,201	139,893	2.4	136,303	2.6	2,818	-4.4	104,658	3.3	10,950	-1.6	23,255	-1.4	104,729	71	0.1	1,104	1,098
Arlington	42,844	127,090	1.5	123,822	1.9	2,597	-0.1	85,959	3.0	16,634	-0.8	20,776	3.3	85,983	24	0.0	727	657
Ashburnham	6,081	15,160	3.5	15,042	3.7	47	-2.2	10,406	2.7	787	-3.4	2,770	0.5	10,411	5	0.0	80	101
Ashby	3,074	5,749	3.7	5,600	2.6	23	4.3	4,505	3.5	511	5.2	461	-3.7	4,507	2	0.1	21	69
Ashfield	1,737	4,098	-1.0	4,069	-1.0	3	-9.5	3,099	3.5	263	-3.4	458	-9.2	3,102	3	0.1	38	42
Ashland	16,593	58,065	3.5	57,573	3.5	180	3.0	34,203	2.9	6,457	-7.8	16,081	7.9	34,205	2	0.0	253	266
Athol	11,584	18,867	1.8	18,598	1.9	68	-11.0	9,926	3.0	2,481	-4.0	5,473	0.5	9,933	6	0.1	81	111
ATTLEBORO	43,593	121,189	-1.1	119,715	-1.1	856	1.3	54,609	3.3	41,070	0.2	26,556	2.3	54,647	37	0.1	601	414
Auburn	16,188	49,808	1.7	49,081	1.8	183	-6.9	32,743	2.8	8,272	3.2	6,964	-0.3	33,576	833	2.5	409	597
Avon	4,356	19,581	-3.4	19,115	-2.9	112	-0.5	14,959	5.7	1,522	-0.6	1,540	-8.6	14,961	2	0.0	252	405
Ayer	7,427	32,022	6.7	31,637	6.6	86	7.7	16,740	4.4	5,130	0.4	8,312	16.1	16,829	89	0.5	303	433
Barnstable	45,193	165,297	1.9	159,272	1.6	4,349	1.2	94,579	3.1	14,016	0.6	43,539	-0.4	94,677	98	0.1	619	700

Barre	5,398	9,625	-1.5	9,538	-1.3	24	-13.1	5,844	4.8	902	-2.4	2,345	-5.1	5,845	1	0.0	70	57
Becket	1,779	5,515	0.6	5,386	0.3	14	-61.5	4,681	6.7	241	2.1	396	-11.4	4,685	4	0.1	47	61
Bedford	13,320	78,961	4.5	77,861	4.6	304	7.4	49,947	7.5	5,354	-19.3	16,017	18.1	50,578	631	1.3	831	1,013
Belchertown	14,649	44,610	0.9	44,400	1.0	98	-0.3	21,157	3.4	17,802	0.4	5,040	2.4	21,178	21	0.1	262	252
Bellingham	16,332	52,206	1.4	51,555	1.6	295	3.1	30,445	3.8	12,454	-1.1	7,860	0.1	30,465	20	0.1	483	438
Belmont	24,729	96,593	3.4	94,538	3.7	1,478	-1.1	67,666	5.2	8,412	-2.3	17,990	3.8	67,858	192	0.3	652	513
Berkley	6,411	17,088	5.3	16,888	5.4	136	1.6	8,836	20.4	7,092	0.3	933	0.0	8,842	6	0.1	49	56
Berlin	2,866	9,844	1.4	9,662	1.3	29	-11.5	7,937	6.1	766	-3.7	732	2.0	8,024	87	1.1	185	100
Bernardston	2,129	4,234	2.2	4,168	2.0	16	3.6	3,394	3.3	290	-24.8	319	-10.3	3,488	95	2.8	42	42
BEVERLY	39,502	114,419	-2.1	112,737	-2.3	1,157	-2.0	75,898	3.8	13,579	-10.8	23,695	-10.7	75,900	2	0.0	964	889
Billerica	40,243	136,301	4.3	130,877	4.0	3,439	2.6	93,441	5.3	24,953	-1.4	14,508	-4.1	93,478	37	0.0	912	2,493
Blackstone	9,026	18,216	3.3	18,025	4.8	38	-10.1	13,688	2.0	1,327	-6.0	2,244	20.8	13,836	148	1.1	112	87
Blandford	1,233	3,347	1.0	3,315	1.0	11	0.2	2,222	3.7	174	0.4	923	-1.2	2,225	3	0.1	49	31
Bolton	4,897	19,663	2.4	19,370	2.4	10	-40.9	17,053	4.0	626	-2.5	970	-12.5	17,054	1	0.0	233	233
BOSTON	617,594	2,471,239	1.0	2,350,129	0.8	83,755	5.3	1,539,680	5.1	412,688	-4.2	443,395	23.0	1,539,709	29	0.0	29,233	37,648
Bourne	19,754	66,047	3.3	63,843	3.4	1,741	-4.1	36,076	3.8	8,214	-3.4	15,952	-4.6	36,114	38	0.1	313	242
Boxborough	4,996	20,027	0.4	19,795	0.4	61	-0.7	16,400	3.2	1,902	0.0	1,392	-7.2	16,403	4	0.0	158	160
Boxford	7,965	27,666	1.7	27,289	1.8	150	-16.7	22,245	3.0	2,390	1.9	2,740	4.5	22,619	374	1.7	142	88
Boylston	4,355	16,311	24.7	16,211	25.0	7	-43.5	9,245	4.7	4,702	267.2	1,498	-3.4	9,245	0	0.0	99	80
Braintree	35,744	115,807	3.6	110,955	3.9	3,753	-4.5	69,111	4.2	17,696	0.0	28,965	-0.6	69,122	11	0.0	1,060	1,131
Brewster	9,820	37,971	-2.2	37,183	-2.3	390	2.3	23,788	2.2	2,376	-5.0	8,409	-1.3	23,808	21	0.1	174	124
Bridgewater	26,563	51,409	4.8	50,639	4.9	409	-4.8	33,764	12.1	4,420	-3.5	12,134	-5.8	33,781	17	0.0	271	196
Brimfield	3,609	8,330	-0.7	8,261	-0.9	10	-4.6	5,585	5.5	1,605	0.3	803	-13.5	5,588	2	0.0	92	51
BROCKTON	93,810	332,645	3.8	327,833	3.8	2,488	-0.5	103,335	3.5	155,242	-0.3	65,052	15.9	103,342	7	0.0	1,011	981
Brookfield	3,390	7,608	-2.4	7,555	-2.3	12	-12.9	4,269	2.0	1,890	-14.9	726	-4.5	4,382	113	2.7	76	50

**2011 Municipal Financial Data**

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Revenue Resources		Local Receipts	2011 Change (\$000)	2011 Change (%)	Tax Limit (\$000)	Excess Capacity		Levy from Growth		
		2011 (\$000)	Change (%)	Local (\$000)	Change (%)	Property Taxes (\$000)	Change (%)					Local Aid (\$000)	Change (%)	2011 (\$000)	Change (%)	2010 (\$000)
Brookline	58,732	224,592	-1.1	217,292	-1.2	5,505	-0.2	14,383	-13.0	45,329	-0.5	157,912	34	0.0	1,762	1,829
Buckland	1,902	4,286	0.9	4,239	1.4	21	3.5	311	6.8	598	14.9	3,073	12	0.4	30	17
Burlington	24,498	109,869	2.9	108,385	3.0	551	-3.5	8,248	-0.3	15,334	3.1	84,516	2,480	3.0	1,312	1,752
CAMBRIDGE	105,162	507,351	-0.8	493,841	-0.8	9,215	3.6	32,317	6.9	134,199	3.3	383,312	99,350	35.0	9,789	6,741
Canton	21,561	82,343	2.3	80,581	2.4	767	0.9	6,579	0.0	16,924	1.8	56,714	118	0.2	779	369
Carlsle	4,852	24,363	-1.0	24,249	-1.0	23	-17.7	1,262	0.7	1,823	-34.8	21,016	26	0.1	299	234
Carver	11,509	33,238	1.9	32,769	2.0	173	-4.2	11,905	0.0	3,125	17.1	17,910	3	0.0	130	783
Charlemont	1,266	3,114	5.6	3,065	5.7	23	-1.5	343	6.5	228	-3.0	2,244	147	7.0	25	42
Charlton	12,981	24,596	4.4	24,416	4.4	29	-4.4	1,308	-4.0	4,789	0.2	16,017	7	0.0	172	210
Chatham	6,125	41,156	1.0	40,322	0.9	577	1.8	1,908	1.8	10,403	13.3	25,121	74	0.3	251	239
Chelmsford	33,802	110,331	6.2	109,221	6.0	318	1.1	15,947	-0.8	15,948	47.7	76,402	41	0.1	878	928
CHELSEA	35,177	152,540	16.1	149,363	16.3	2,765	6.4	66,791	0.5	28,644	4.6	36,753	1	0.0	1,241	534
Cheshire	3,235	5,101	2.3	5,021	2.3	42	-1.1	935	-2.7	851	-4.8	2,884	2	0.1	30	14
Chester	1,337	2,940	-7.2	2,902	-7.3	2	-19.3	315	-7.0	284	4.9	2,217	1	0.0	24	33
Chesterfield	1,222	2,903	4.1	2,861	4.2	17	-2.0	292	1.4	151	-19.6	2,485	186	8.1	32	44
CHICOPEE	55,298	163,869	1.8	161,796	1.8	587	-0.2	64,753	3.5	27,896	3.1	64,590	13	0.0	614	635
Chilmark	866	8,748	14.8	8,471	15.4	246	1.4	8	-2.0	1,651	44.6	6,555	2	0.0	70	48
Clarksburg	1,702	3,940	7.0	3,903	7.2	6	-11.3	2,227	0.2	340	6.1	1,474	106	7.8	11	9
Clinton	13,606	38,523	0.5	38,255	0.6	48	-39.1	14,781	0.4	5,540	1.9	17,957	143	0.8	256	354
Cohasset	7,542	42,988	6.0	41,863	6.3	937	-2.6	2,274	1.2	10,928	14.9	28,296	13	0.0	343	360

Colrain	1,671	3,320	-6.6	3,287	-6.5	2	-15.0	2,524	0.0	302	-4.2	191	0.0	2,588	64	2.5	83	35
Concord	17,668	81,264	2.4	80,338	2.4	380	-2.4	66,545	1.1	4,286	11.7	8,572	2.9	68,585	2,039	3.1	1,069	817
Conway	1,897	5,651	-1.4	5,570	-1.8	15	-6.6	3,416	0.2	1,058	0.7	318	8.9	3,708	292	8.6	36	45
Cumington	872	2,321	16.8	2,310	16.9	1	8.2	1,594	5.1	193	-0.7	191	55.5	1,621	27	1.7	22	24
Dalton	6,756	14,254	2.4	14,148	2.4	34	-2.5	10,295	5.9	1,254	-3.9	1,548	0.0	10,328	33	0.3	42	67
Danvers	26,493	94,757	2.5	93,254	2.6	798	-5.8	58,243	3.9	8,111	-0.9	22,383	7.9	58,289	46	0.1	608	809
Dartmouth	34,032	81,406	-0.8	80,323	-0.7	682	2.3	46,482	3.2	14,464	0.5	18,326	0.3	46,492	10	0.0	499	436
Dedham	24,729	95,072	2.7	90,022	2.0	2,249	-7.6	71,352	8.0	7,007	-1.1	12,271	-13.0	71,363	11	0.0	3,195	3,466
Deerfield	5,125	13,357	2.0	13,216	1.7	21	1.0	8,346	2.6	1,936	-0.1	2,297	9.6	8,349	3	0.0	77	117
Dennis	14,207	50,328	-0.8	49,320	-0.9	695	2.0	33,883	1.9	713	-1.5	10,953	-8.1	33,997	113	0.3	380	443
Dighton	7,086	15,664	4.9	15,242	3.7	113	2.1	12,232	4.6	753	-2.9	1,706	2.0	12,480	248	2.0	340	498
Douglas	8,471	26,213	7.9	26,094	7.9	24	-20.9	11,325	2.4	10,162	0.2	2,761	4.3	11,330	5	0.0	106	85
Dover	5,589	30,770	-3.6	30,245	-3.6	273	0.8	25,786	3.0	1,471	-14.1	1,721	-0.5	25,993	207	0.8	405	284
Dracut	29,457	73,615	2.6	72,993	2.5	285	1.1	36,004	3.2	23,736	-0.3	13,760	1.9	36,009	5	0.0	358	294
Dudley	11,390	16,115	3.0	15,964	3.0	25	-4.9	9,073	4.4	1,663	-2.5	4,799	5.5	9,081	8	0.1	73	58
Dunstable	3,179	8,753	5.2	8,718	5.5	3	30.8	7,088	4.1	234	-0.6	1,199	13.3	7,095	8	0.1	84	28
Duxbury	15,059	62,902	2.3	62,412	2.3	242	-1.4	42,246	2.1	5,693	-0.9	12,490	-6.7	42,969	723	1.7	374	254
East Bridgewater	13,794	40,041	-2.4	39,410	-2.3	170	-7.1	20,753	3.8	12,947	0.1	4,870	-10.8	20,768	15	0.1	326	263
East Brookfield	2,183	4,846	12.4	4,807	12.7	15	-8.1	3,067	7.2	321	-12.5	448	-4.4	3,068	1	0.0	32	27
East Longmeadow	15,720	51,721	0.3	51,303	0.2	119	8.3	31,584	1.2	11,331	-3.0	7,121	0.4	32,608	1,024	3.2	369	268
Eastham	4,956	22,134	3.7	21,605	3.7	401	7.6	16,313	2.2	521	0.1	3,916	8.8	16,331	18	0.1	115	68
Easthampton	16,053	37,684	2.0	37,425	2.1	82	-6.0	17,778	3.0	10,920	-0.1	7,431	3.7	17,791	13	0.1	226	310
Easton	23,112	76,397	11.6	75,552	11.8	499	-0.4	42,667	3.4	13,013	-0.2	18,254	61.7	42,671	4	0.0	360	380
Edgartown	4,067	31,788	4.3	31,109	4.4	521	1.3	22,317	7.0	1,792	5.4	6,908	3.5	22,372	55	0.2	275	195
Egremont	1,225	3,775	-2.4	3,733	-2.5	1	-18.1	2,924	-4.9	236	24.1	489	11.1	3,343	420	14.4	27	40

**2011 Municipal Financial Data**

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax Limit 2011 (\$000)	Excess Capacity 2011 (\$000)	Levy from Growth						
		2011 (\$000)	Change (%)	Local (\$000)	Change (%)	Property Taxes 2011 (\$000)	Change (%)	Local Aid 2011 (\$000)	Change (%)			2010 (\$000)	2011 (\$000)					
Erving	1,800	11,406	16.6	11,311	16.7	8	9.4	7,198	4.5	1,211	-0.1	541	-45.4	7,199	1	0.0	34	85
Essex	3,504	15,353	4.8	15,227	4.9	27	-0.8	10,585	4.0	251	5.3	3,550	2.7	10,587	3	0.0	166	54
EVERETT	41,667	153,277	5.1	147,288	5.5	4,471	-7.2	81,890	4.4	49,249	2.6	18,104	-7.8	81,917	27	0.0	973	1,467
Fairhaven	15,873	49,175	1.0	48,376	0.9	259	1.5	22,384	3.0	11,365	0.5	11,008	0.2	22,393	9	0.0	117	144
FALL RIVER	88,857	239,791	-0.7	236,937	-0.7	1,833	0.8	72,580	4.9	122,813	-0.5	46,366	6.5	72,607	27	0.0	1,579	1,628
Falmouth	31,531	117,327	1.1	115,366	1.1	1,296	0.9	79,526	5.4	9,073	-7.0	24,278	4.8	79,556	30	0.0	853	778
FITCHBURG	40,318	118,999	1.8	117,264	2.0	784	-1.4	39,310	3.9	53,055	-0.4	23,440	-1.2	39,332	22	0.1	398	543
Florida	752	2,959	-3.2	2,933	-3.3	1	31.8	1,952	1.5	667	4.8	181	-0.3	1,977	25	1.3	5	5
Foxborough	16,865	62,373	3.2	61,628	3.3	305	-3.0	34,595	5.2	11,214	-1.5	12,741	10.8	34,607	12	0.0	2,231	294
Frammingham	68,318	243,010	2.1	239,688	2.1	1,487	-1.8	158,171	3.7	32,490	0.7	49,645	-0.3	158,229	58	0.0	1,992	1,633
Franklin	31,635	109,665	1.2	108,583	1.2	568	0.3	54,290	3.6	32,598	-0.4	20,417	5.7	54,326	35	0.1	688	513
Freetown	8,870	21,735	2.6	21,188	2.3	194	2.8	14,824	3.5	3,162	-1.8	3,238	7.7	14,829	4	0.0	175	153
GARDNER	20,228	54,804	-0.9	54,256	-1.0	302	1.2	18,797	5.2	24,188	0.5	10,908	-8.0	18,803	6	0.0	257	481
Aquinnah (Gay Head)	311	3,615	4.1	3,531	4.2	64	1.2	2,766	2.8	5	-19.5	522	-19.2	2,787	21	0.8	41	13
Georgetown	8,183	24,380	1.1	24,148	1.3	163	2.0	13,321	2.4	6,263	-0.4	4,320	-6.6	13,329	9	0.1	117	84
Gill	1,500	2,901	4.3	2,844	4.7	7	-4.3	2,116	3.7	233	-1.9	261	6.1	2,117	1	0.1	42	26
GLOUCESTER	28,789	101,125	3.9	98,379	4.4	2,346	-9.1	60,244	6.0	12,435	7.8	25,406	4.4	60,249	5	0.0	663	697
Goshen	1,054	3,037	1.8	2,999	1.9	12	6.5	1,870	3.0	205	-4.5	410	12.9	1,921	51	2.7	32	25
Gosnold	75	1,255	2.5	1,242	2.6	12	2.5	536	4.8	41	-2.8	660	5.1	539	3	0.5	3	2
Grafton	17,765	47,001	6.1	46,577	6.7	141	1.6	28,256	5.5	10,721	0.5	5,959	0.7	28,372	116	0.4	368	393

Granby	6,240	18,790	1.3	18,344	1.4	375	-1.7	8,745	3.8	5,638	-0.5	1,263	-11.1	8,746	1	0.0	136	110
Granville	1,566	4,627	0.1	4,596	0.5	1	-52.4	2,408	3.7	1,495	-0.7	487	1.4	2,411	4	0.2	41	25
Great Barrington	7,104	23,306	3.5	23,082	3.5	72	-2.8	16,927	1.3	933	12.3	2,843	6.6	17,981	1,054	6.2	156	155
Greenfield	17,456	49,864	2.9	49,406	2.9	167	-0.1	24,440	0.7	15,619	1.8	7,510	5.2	24,449	9	0.0	240	274
Groton	10,646	32,794	2.9	32,500	3.0	76	-1.1	24,660	1.8	766	-4.4	5,895	-0.4	24,777	118	0.5	245	279
Groveland	6,459	14,296	-0.8	13,972	-0.9	164	2.1	10,527	2.9	832	-5.4	2,459	1.2	10,548	21	0.2	38	63
Hadley	5,250	15,808	6.2	15,472	6.8	229	4.5	9,033	4.8	1,494	0.3	3,770	-2.8	9,038	5	0.1	131	145
Halifax	7,518	19,652	-3.3	19,260	-3.9	103	-0.9	12,599	0.9	3,985	-1.1	2,364	-8.1	12,938	339	2.7	99	173
Hamilton	7,764	27,323	2.1	26,937	2.2	218	-5.8	22,910	2.1	727	-4.6	3,603	8.0	22,972	62	0.3	176	115
Hampden	5,139	10,443	-0.4	10,358	-0.6	10	-4.4	8,802	-1.1	619	-2.8	752	-0.3	8,986	184	2.1	99	59
Hancock	717	1,759	-4.6	1,715	-5.4	7	3.8	1,016	-10.7	301	-20.7	215	-20.1	1,846	830	81.6	15	3
Hanover	13,879	51,928	-1.2	51,295	-1.6	189	0.5	32,385	1.2	9,245	-1.1	8,351	-6.5	32,414	29	0.1	356	540
Hanson	10,209	20,037	-0.9	19,702	-0.9	128	-0.7	14,689	1.5	1,228	-1.3	2,976	9.4	14,690	0	0.0	141	116
Hardwick	2,990	4,953	7.5	4,861	7.8	18	-40.2	2,953	2.8	471	0.8	987	8.9	3,053	100	3.4	31	24
Harvard	6,520	22,954	5.0	22,491	5.1	362	-7.1	16,751	2.6	3,204	0.0	1,544	-12.9	16,756	5	0.0	120	97
Harwich	12,243	57,416	1.3	56,453	1.3	562	0.0	35,819	3.0	3,494	-6.0	16,324	7.4	35,856	37	0.1	283	339
Hatfield	3,279	9,358	0.4	9,288	0.5	3	-11.8	5,475	5.3	1,108	-2.9	1,816	-11.6	5,518	43	0.8	28	172
HAVERHILL	60,879	157,354	-1.8	155,617	-1.8	1,244	0.6	80,912	3.6	49,844	-0.3	25,485	-6.2	80,933	21	0.0	834	904
Hawley	337	908	4.7	894	4.7	1	10.1	696	0.9	103	52.9	41	3.6	716	19	2.8	7	13
Heath	706	2,047	0.8	2,015	0.3	1	-22.8	1,666	4.1	84	-1.1	120	0.0	1,781	115	6.9	6	15
Hingham	22,157	82,926	0.8	81,798	0.6	689	0.3	62,043	2.2	9,473	0.1	10,753	-9.6	62,596	554	0.9	1,083	660
Hinsdale	2,032	4,855	5.2	4,791	5.7	19	-11.5	3,185	3.7	337	-4.5	394	-18.5	3,680	495	15.5	131	44
Holbrook	10,791	33,018	1.7	32,413	1.7	344	8.2	20,397	3.6	6,303	-0.8	6,603	4.3	20,401	4	0.0	151	164
Holden	17,346	45,077	0.6	44,766	0.6	119	-8.3	29,099	4.4	3,679	-2.9	10,443	0.5	29,116	18	0.1	294	344
Holland	2,481	6,233	4.5	6,174	5.2	6	-12.0	4,486	1.8	1,141	-0.4	347	0.6	4,487	1	0.0	57	25

**2011 Municipal Financial Data**

CITY/Town	2010 Population	Total Amount to Raise		Expenditures			Revenue Resources			Tax Limit	Excess Capacity	Levy from Growth						
		2011 Change (\$000)	2011 Change (%)	Local		Assessments		Property Taxes		Local Aid		2011 Change (\$000)	2011 Change (%)	2010 (\$000)	2011 (\$000)			
				2011 Change (\$000)	2011 Change (%)	2011 Change (\$000)	2011 Change (%)	2011 Change (\$000)	2011 Change (%)	2011 Change (\$000)	2011 Change (%)							
Holliston	13,547	54,344	2.5	53,910	2.3	159	-0.3	35,591	5.9	10,769	0.3	5,993	-2.1	35,596	5	0.0	320	307
HOLYOKE	39,880	142,153	-0.9	137,953	-0.9	3,734	-5.0	47,824	3.3	78,870	-0.6	14,468	2.5	47,872	48	0.1	540	399
Hopedale	5,911	22,050	-0.3	21,896	-0.1	19	-17.7	10,111	-0.8	7,916	-0.6	2,848	-3.7	10,820	709	7.0	32	82
Hopkinton	14,925	64,763	3.7	64,188	3.7	171	1.1	45,621	2.8	9,345	2.1	8,865	15.4	46,523	902	2.0	602	544
Hubbardston	4,382	7,146	-0.4	7,049	0.7	17	-16.8	5,120	-2.6	457	-7.9	1,016	-0.2	5,120	1	0.0	89	18
Hudson	19,063	64,009	2.8	62,059	2.9	1,581	-1.8	37,026	3.6	12,103	1.4	10,111	-2.6	37,213	188	0.5	504	731
Hull	10,293	36,258	0.6	35,624	1.1	309	-1.0	23,131	3.4	5,970	-0.2	6,069	-1.6	23,145	15	0.1	156	201
Huntington	2,180	4,295	-6.2	4,253	-6.6	10	-3.4	2,936	4.9	555	-2.3	590	-9.9	2,936	0	0.0	18	30
Ipswich	13,175	44,327	2.7	43,647	2.6	295	15.3	29,056	2.9	5,998	1.3	6,646	-2.2	29,116	60	0.2	272	279
Kingswin	12,629	43,872	6.1	43,423	6.3	176	0.3	25,498	4.0	6,351	0.5	10,683	13.1	25,500	2	0.0	154	263
Lakeville	10,602	23,373	-1.9	23,010	-1.9	151	2.2	16,480	4.1	3,198	-0.5	2,748	1.0	16,485	6	0.0	190	247
Lancaster	8,055	17,471	1.5	17,255	1.6	107	-4.4	13,797	3.9	994	-1.5	2,113	-1.8	13,808	11	0.1	144	229
Lanesborough	3,091	10,061	2.9	9,888	3.0	48	4.0	6,822	2.3	1,734	1.1	1,019	4.5	6,828	6	0.1	45	26
LAWRENCE	76,377	244,472	-5.8	238,433	-5.7	5,543	-10.3	49,600	4.8	167,318	-0.5	28,194	5.2	49,642	43	0.1	1,216	1,087
Lee	5,943	22,504	2.6	22,257	2.7	49	4.7	11,699	4.3	3,356	-0.6	5,048	-0.5	12,484	784	6.7	124	131
Leicester	10,970	26,979	-1.5	26,715	-1.6	131	19.7	11,690	2.9	12,038	0.5	1,453	-1.2	11,693	4	0.0	97	87
Lenox	5,025	25,744	3.9	25,607	3.9	55	0.5	12,854	2.9	3,011	-0.9	6,295	16.0	12,855	1	0.0	117	93
LEOMINSTER	40,759	123,698	2.0	121,524	2.0	651	-3.0	50,691	4.5	50,759	2.9	13,719	-14.2	55,914	5,223	10.3	542	837
Leverett	1,851	6,121	8.9	6,096	8.9	1	-28.4	4,258	3.3	486	0.6	557	-0.9	4,282	24	0.6	54	50
Lexington	31,394	185,082	5.9	183,484	5.9	701	1.4	127,956	5.2	9,095	0.9	40,692	14.7	128,013	57	0.0	2,432	3,427

Leyden	711	1,596	-4.9	1,577	-5.0	8	3.2	1,401	0.4	92	3.5	86	-11.8	1,567	166	11.8	14	17
Lincoln	6,362	33,033	8.7	32,751	8.7	184	7.8	23,323	8.5	1,683	-4.5	5,411	12.0	23,336	13	0.1	260	734
Littleton	8,924	37,263	4.9	36,754	5.5	103	0.9	25,724	8.4	5,618	-1.4	4,729	-12.1	25,736	12	0.0	658	933
Longmeadow	15,784	56,130	0.9	55,765	0.6	82	2.6	39,414	3.4	5,679	0.2	8,705	-2.9	39,433	19	0.0	180	321
LOWELL	106,519	311,646	0.9	308,885	0.9	1,389	-3.2	104,467	4.2	157,632	-1.3	56,556	8.7	109,393	4,926	4.7	2,200	1,676
Ludlow	21,103	56,182	3.1	55,769	3.1	116	6.2	28,138	5.4	17,967	-0.5	8,102	2.7	28,961	824	2.9	382	438
Lunenburg	10,086	29,626	5.5	29,373	5.7	129	-4.9	18,007	3.3	6,467	0.6	4,279	12.7	18,009	3	0.0	130	189
LYNN	90,329	252,340	-1.8	247,163	-2.3	2,904	-2.3	97,435	4.7	146,842	-1.2	13,593	0.1	97,461	26	0.0	1,281	1,657
Lynnfield	11,596	42,906	2.6	42,425	2.6	319	7.8	31,554	3.0	5,069	0.4	5,283	16.4	31,570	16	0.1	541	240
MALDEN	59,450	164,687	5.5	159,935	5.9	3,878	0.6	64,869	4.1	61,246	-0.2	33,106	0.5	64,906	37	0.1	749	1,000
Manchester-by-the-Sea	5,136	25,320	2.5	24,927	2.2	148	-1.4	19,538	4.1	208	-7.0	4,457	-6.2	19,551	13	0.1	262	145
Mansfield	23,184	84,776	-0.9	83,729	-1.0	546	2.9	46,645	3.1	23,599	0.1	14,190	-4.9	46,673	28	0.1	566	541
Marblehead	19,808	73,803	1.7	72,890	1.9	512	4.6	51,376	2.3	6,624	5.6	11,219	-1.3	51,381	4	0.0	406	640
Marion	4,907	22,716	3.1	22,438	3.1	68	0.2	14,703	4.0	720	1.5	5,689	-2.5	14,716	13	0.1	109	170
MARLBOROUGH	38,499	129,255	2.3	126,850	2.4	388	1.1	83,512	3.1	20,323	-3.5	20,872	-3.5	103,448	19,936	23.9	2,004	2,030
Marshfield	25,132	84,533	-1.9	83,777	-2.0	355	-1.0	47,762	3.6	17,996	0.4	17,237	-7.1	47,788	26	0.1	471	697
Mashpee	14,006	51,622	-1.4	50,662	-1.5	530	1.0	37,286	2.3	6,473	-3.1	5,157	-7.1	37,635	350	0.9	571	414
Mattapoisett	6,045	25,332	0.0	25,019	0.1	78	1.4	17,963	2.8	1,099	9.5	5,381	7.9	17,972	9	0.0	222	151
Maynard	10,106	37,682	9.8	37,138	9.8	100	6.9	23,148	3.3	6,080	-0.8	6,588	22.1	23,151	3	0.0	428	259
Medfield	12,024	50,804	1.1	50,187	1.1	419	-1.8	33,737	3.4	7,989	-0.8	6,792	7.6	33,757	21	0.1	363	329
MEDFORD	56,173	145,869	2.3	138,700	2.7	6,488	-6.0	84,345	3.4	26,488	0.1	33,695	1.2	84,348	4	0.0	1,116	688
Medway	12,752	48,801	7.3	48,271	7.7	221	-1.8	27,463	2.9	11,675	-3.6	8,095	29.8	27,473	10	0.0	278	306
MELROSE	26,983	77,696	2.0	76,776	2.3	635	-1.7	45,123	3.1	13,324	-0.9	18,086	1.0	45,138	15	0.0	525	292
Mendon	5,839	14,943	2.3	14,837	2.3	6	-38.9	10,977	6.2	406	-5.0	2,974	-5.1	10,980	2	0.0	121	164
Merrimac	6,338	14,674	2.3	14,415	2.1	159	31.1	9,678	2.7	1,191	-5.4	3,434	2.1	9,748	69	0.7	90	123



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				2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)							2011 (\$000)	Change (%)	
Methuen	47,255	132,976	3.5	131,357	3.5	1,120	12.1	62,188	1.5	51,374	0.0	19,227	-3.1	65,710	3,522	5.7	829	788
Middleborough	23,116	67,680	-5.0	66,906	-5.0	314	-3.9	30,832	3.9	21,752	0.4	11,483	-6.1	30,871	39	0.1	621	489
Middlefield	521	1,407	-1.9	1,385	-2.0	1	57.4	995	-6.2	119	-35.5	76	-0.7	1,173	179	18.0	16	16
Middleton	8,987	25,999	2.5	25,446	2.5	273	-3.5	19,349	3.7	2,501	-1.0	2,447	0.1	19,992	643	3.3	225	358
Milford	27,999	81,264	2.2	80,469	2.3	107	-23.5	51,199	2.4	18,928	0.0	9,986	-2.5	51,739	539	1.1	457	458
Millbury	13,261	35,845	-3.1	35,472	-3.0	138	-7.3	19,084	2.4	8,743	0.0	7,479	-5.5	19,157	73	0.4	158	109
Millis	7,891	26,062	0.8	25,825	1.0	144	-22.1	15,343	5.5	5,645	-5.1	3,826	-6.2	15,350	7	0.0	94	209
Millville	3,190	5,168	-1.8	5,082	-1.6	21	-7.0	3,729	-1.4	414	-2.6	391	-3.6	3,748	19	0.5	26	23
Milton	27,003	88,344	1.8	84,663	2.3	3,265	-8.0	61,802	2.8	9,420	-0.3	17,372	-1.8	61,807	5	0.0	443	324
Monroe	121	701	2.5	696	2.5	0	0.0	460	-1.9	108	-3.1	42	13.3	530	70	15.2	1	1
Monson	8,560	26,347	-3.1	25,779	-2.9	491	-11.4	10,718	3.3	11,656	0.0	3,700	-6.2	10,729	11	0.1	72	101
Montague	8,437	17,976	-2.0	17,776	-1.9	79	-6.9	12,725	7.2	1,449	-2.3	2,823	-2.0	12,726	1	0.0	194	263
Montevy	961	3,303	1.4	3,270	1.5	1	46.4	2,610	-0.9	291	61.8	254	-5.9	2,823	213	8.1	26	11
Montgomery	838	1,845	3.4	1,829	3.6	1	-7.7	1,366	6.4	103	-2.3	124	0.0	1,389	23	1.7	13	27
Mount Washington	167	830	-15.0	820	-15.2	6	0.4	448	-0.1	278	24.3	52	-19.3	464	16	3.6	2	3
Nahant	3,410	11,899	1.3	11,637	1.1	88	1.6	7,509	2.4	871	-6.4	3,336	2.1	7,515	6	0.1	30	39
Nantucket	10,172	104,528	-6.4	103,265	-6.5	384	4.8	63,040	2.8	1,733	1.9	36,970	-1.4	63,114	74	0.1	684	333
Natick	33,006	119,368	3.2	117,494	3.4	762	0.8	79,645	3.5	12,187	-1.3	24,296	3.7	79,684	39	0.0	2,148	753
Needham	28,886	133,120	-0.8	130,518	-1.3	1,017	0.3	93,072	6.0	9,509	0.5	25,684	-23.1	93,092	20	0.0	1,871	1,732
New Ashford	228	681	12.2	678	12.3	1	213.6	366	1.4	251	31.5	37	-9.7	377	11	3.0	12	2

NEW BEDFORD	95,072	281,809	-3.5	278,625	-3.6	1,759	0.1	93,160	1.1	138,845	-1.3	55,013	0.0	95,475	2,314	2.5	1,147	987
New Braintree	999	2,085	5.5	2,029	4.4	16	1,060.8	1,654	3.8	173	-1.2	125	2.5	1,657	3	0.2	22	17
New Marlborough	1,509	4,299	-2.9	4,258	-2.7	16	-5.5	3,845	3.6	98	-34.3	324	1.9	3,848	3	0.1	48	26
New Salem	990	2,389	4.3	2,356	4.6	18	-1.2	1,554	4.9	142	13.4	577	-1.9	1,554	1	0.0	13	25
Newbury	6,666	17,032	-3.5	16,748	-3.5	226	0.2	13,120	0.8	1,356	-1.8	1,836	-6.0	13,133	13	0.1	66	55
NEWBURYPORT	17,416	63,968	5.0	63,390	4.9	245	18.3	40,575	3.3	6,239	0.9	15,268	11.7	40,589	14	0.0	402	350
NEWTON	85,146	348,956	-0.4	340,694	-0.5	5,306	-1.2	241,708	3.6	19,994	-17.1	71,671	-3.3	241,725	17	0.0	2,829	2,501
Norfolk	11,227	32,667	0.1	32,180	0.2	339	2.5	21,874	3.6	4,759	-2.6	5,599	4.4	21,887	13	0.1	322	331
NORTHADAMS	13,708	41,528	3.0	40,207	3.3	1,119	-8.3	12,854	10.8	19,282	-0.4	7,237	10.6	12,855	1	0.0	88	95
North Andover	28,352	89,712	3.2	87,417	3.7	1,979	-10.9	58,575	3.3	9,248	0.7	21,365	-2.2	58,589	14	0.0	624	580
North Attleborough	28,712	84,720	-2.6	82,124	-2.7	2,074	0.3	40,400	3.2	25,088	0.3	17,178	-1.7	40,419	19	0.0	155	294
North Brookfield	4,680	13,960	0.4	13,887	0.4	9	-15.2	5,343	8.2	5,113	-0.2	2,582	-1.9	5,345	1	0.0	52	37
North Reading	14,892	54,730	-0.3	54,138	-0.3	206	22.0	34,891	3.4	8,810	-5.5	9,136	1.8	34,901	10	0.0	586	460
NORTHAMPTON	28,549	91,673	0.4	90,816	0.4	469	6.2	41,637	3.1	15,390	-4.9	29,381	-3.9	41,660	23	0.1	376	420
Northborough	14,155	49,431	1.6	48,938	1.5	151	-8.4	36,696	3.0	5,204	-4.2	6,789	1.4	37,711	1,015	2.8	720	976
Northbridge	15,707	42,152	-4.7	41,741	-4.7	163	-3.8	16,625	4.1	18,031	-1.3	5,802	-16.0	16,633	8	0.0	124	167
Northfield	3,032	7,233	7.0	6,754	0.8	6	-10.6	5,832	6.4	368	-0.6	723	-5.0	5,835	3	0.1	29	468
Norton	19,031	52,538	0.2	51,921	0.0	375	1.6	26,548	3.9	16,738	0.0	7,228	7.8	26,550	2	0.0	441	333
Norwell	10,506	43,855	1.1	42,418	1.3	1,006	5.9	31,041	2.7	4,864	0.1	6,081	-7.3	31,059	18	0.1	257	152
Norwood	28,602	154,939	-1.9	153,344	-1.9	922	1.0	54,672	6.4	9,470	-0.4	83,822	-6.6	54,748	76	0.1	867	874
Oak Bluffs	4,527	26,221	1.5	25,796	1.2	255	0.2	18,613	2.8	1,644	6.7	5,142	0.4	18,671	58	0.3	122	128
Oakham	1,902	3,215	10.4	3,165	10.4	17	-11.6	2,180	3.9	369	22.4	389	8.9	2,193	13	0.6	27	27
Orange	7,839	19,615	3.8	19,147	4.2	341	-9.4	8,464	15.0	6,998	-4.6	3,219	1.2	8,465	2	0.0	78	50
Orleans	5,890	28,164	-1.4	27,530	-1.6	425	2.1	20,090	3.1	477	-0.3	5,902	-14.9	20,116	26	0.1	201	155
Otis	1,612	5,236	12.3	5,168	12.6	37	-13.3	4,090	6.6	156	39.1	275	-0.9	4,097	7	0.2	52	48

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		2010 (\$000)	2011 Change (%)	2011 (\$000)	2011 Change (%)	2011 (\$000)	2011 Change (%)	2011 (\$000)	2011 Change (%)	2011 (\$000)	2011 (%)	2010 (\$000)	2011 (\$000)					
Oxford	13,709	36,200	1.4	35,888	1.3	56	-13.7	12,704	-0.1	17,159	3.7	4,345	5.4	17,166	7	0.0	279	206
Palmer	12,140	33,443	-3.7	33,197	-3.8	69	7.3	13,087	-13.4	15,094	3.2	4,366	0.1	15,597	503	3.3	84	111
Paxton	4,806	11,241	-1.6	11,088	-1.5	56	-4.7	912	-1.5	8,143	-0.6	1,901	-0.5	8,145	2	0.0	34	88
PEABODY	51,251	148,699	1.2	142,564	1.4	5,053	-5.9	26,451	-0.8	86,906	5.1	33,424	2.2	89,858	2,952	3.4	1,751	1,125
Pelham	1,321	4,943	1.9	4,879	2.0	24	-41.6	479	6.9	3,241	-0.7	540	40.5	3,405	164	5.1	56	47
Pembroke	17,837	54,908	0.7	54,361	0.7	252	6.7	15,722	0.5	31,109	3.0	6,862	-3.4	31,113	4	0.0	281	328
Pepperell	11,497	22,842	-0.3	22,627	-0.2	26	1.4	1,359	-2.9	15,236	2.9	5,310	1.0	15,244	8	0.0	171	115
Peru	847	1,925	-2.4	1,909	-2.8	1	18.4	245	-1.4	1,391	5.9	125	-15.2	1,579	188	13.5	21	20
Petersham	1,234	4,081	14.6	4,037	14.8	2	-43.6	623	3.3	2,126	3.8	587	-2.5	2,127	1	0.0	50	31
Phillipston	1,682	3,455	-1.3	3,431	-1.2	3	-18.2	206	-1.8	2,714	5.2	425	5.2	2,717	3	0.1	50	14
PITTSFIELD	44,737	132,351	3.4	131,037	3.4	613	28.3	49,128	-0.4	63,722	5.7	18,545	2.1	69,604	5,882	9.2	1,195	1,126
Plainfield	648	1,633	4.0	1,621	4.0	0	-62.5	122	4.9	1,293	5.3	73	-15.3	1,305	12	0.9	10	20
Plainville	8,264	25,026	0.1	24,507	0.1	364	-2.6	4,698	-0.2	15,264	3.1	4,540	0.9	15,270	6	0.0	152	179
Plymouth	56,468	177,490	-4.1	175,591	-4.2	924	8.8	30,269	-1.2	115,137	3.1	28,226	-16.1	121,725	6,587	5.7	1,069	1,299
Plympton	2,820	7,590	2.2	7,438	2.1	51	5.8	836	2.2	5,858	2.9	642	14.5	5,885	27	0.5	113	72
Princeton	3,413	9,003	-2.1	8,936	-2.0	24	-12.3	805	1.7	6,937	-4.6	926	13.5	6,944	7	0.1	49	63
Princeton	2,942	29,036	4.1	28,539	4.2	322	1.8	579	10.2	15,405	3.8	10,034	-1.7	15,440	35	0.2	117	134
QUINCY	92,271	276,625	0.2	270,893	0.2	2,790	2.2	39,857	-1.1	168,947	-0.7	64,898	7.1	186,229	17,282	10.2	2,871	3,390
Randolph	32,112	87,545	3.6	86,319	3.8	927	-5.4	18,167	-2.8	48,129	3.3	18,527	2.9	48,131	2	0.0	700	430
Raynham	13,383	35,530	3.8	34,834	3.9	305	0.7	1,216	-15.1	26,787	6.7	5,990	6.3	26,803	16	0.1	358	225

Reading	24,747	87,556	2.2	86,527	2.3	503	0.1	51,716	3.2	13,685	0.5	19,185	-0.4	51,724	8	0.0	553	363
Rehoboth	11,608	20,936	2.2	20,438	3.1	301	3.2	17,237	3.6	1,136	-2.4	2,217	-4.9	17,252	15	0.1	263	239
REVERE	51,755	146,269	5.9	138,807	6.0	6,658	2.7	63,840	3.1	49,310	0.2	29,642	0.6	63,853	13	0.0	699	374
Richmond	1,475	5,929	3.9	5,900	4.4	2	-92.6	3,979	1.8	773	0.8	613	-1.5	4,077	98	2.5	47	28
Rochester	5,232	17,548	6.9	17,273	6.5	66	-4.6	9,924	11.7	2,254	0.1	4,628	1.3	9,932	9	0.1	156	168
Rockland	17,489	48,688	0.5	46,968	0.9	1,350	-12.2	25,471	4.3	13,322	0.0	9,698	4.0	25,482	11	0.0	292	329
Rockport	6,952	30,082	2.4	29,502	2.4	475	1.5	18,076	8.4	1,843	1.3	7,849	-7.5	18,110	35	0.2	110	70
Rowe	393	3,833	-5.3	3,823	-4.7	3	8.5	2,991	3.1	91	-7.5	73	-11.7	2,991	1	0.0	4	16
Rowley	5,856	15,516	3.6	15,180	3.6	167	7.4	11,378	3.7	554	-8.6	2,891	0.4	11,380	2	0.0	107	164
Royalston	1,258	2,002	-0.3	1,965	-0.5	13	1.5	1,337	2.9	250	2.0	281	12.2	1,338	2	0.1	10	11
Russell	1,775	4,901	-0.2	4,832	0.4	4	-15.0	2,528	2.4	404	-6.4	1,719	0.8	2,590	62	2.5	25	32
Rutland	7,973	16,588	4.2	16,471	4.3	34	-9.2	10,655	4.6	1,759	-1.5	3,565	28.6	10,657	3	0.0	187	243
SALEM	41,340	128,167	3.2	123,641	3.4	3,547	2.3	72,532	3.5	28,610	-0.4	25,889	0.5	72,993	461	0.6	1,065	1,105
Salisbury	8,283	23,180	2.0	22,912	2.1	182	0.2	15,519	4.8	977	6.2	6,368	2.6	15,533	15	0.1	210	168
Sandisfield	915	2,652	6.4	2,615	7.1	1	27.4	2,290	9.6	104	26.9	124	0.0	2,299	10	0.4	38	18
Sandwich	20,675	68,171	-0.3	67,289	-0.4	495	2.3	46,641	2.9	10,057	0.7	7,950	2.6	46,677	36	0.1	546	493
Saugus	26,628	76,202	6.0	75,070	6.2	759	-3.1	49,629	3.2	8,574	0.9	16,296	7.7	49,644	15	0.0	689	522
Savoy	692	2,070	3.2	2,033	3.4	16	3.2	1,061	2.3	748	0.4	111	-6.2	1,069	8	0.8	7	6
Seiuate	18,133	67,672	2.5	67,143	2.5	278	3.5	43,332	3.0	7,067	-0.3	15,179	-5.5	43,362	30	0.1	341	290
Seekonk	13,722	44,749	4.2	43,966	4.2	324	3.2	30,400	3.7	7,146	0.0	5,136	13.6	30,404	4	0.0	467	384
Sharon	17,612	70,126	-2.5	69,043	-2.5	585	2.1	50,635	4.5	10,277	-0.3	7,253	-9.9	52,505	1,870	3.7	663	593
Sheffield	3,257	9,032	2.4	8,937	2.4	23	-23.7	7,743	2.0	315	10.9	565	-2.1	7,777	34	0.4	135	59
Shelburne	1,893	3,749	-1.6	3,718	-1.6	8	2.9	2,863	0.6	250	1.2	500	4.3	3,016	153	5.3	25	34
Sherborn	4,119	23,581	3.5	23,348	3.6	65	-0.9	20,212	4.0	1,041	0.0	985	-10.7	20,256	43	0.2	195	140
Shirley	7,211	16,661	-2.1	16,447	-2.2	59	4.0	8,016	4.0	5,777	-1.7	2,696	-1.1	8,018	3	0.0	70	120

**2011 Municipal Financial Data**

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth				
		2011 (\$000)	Change (%)	Local		Property Taxes		Local Aid		2011 (\$000)	2011 (%)	2011 (\$000)	2011 (%)	2010 (\$000)	2011 (\$000)			
				2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)							2011 (\$000)	Change (%)	
Shrewsbury	35,608	97,533	0.1	96,612	0.2	322	-7.4	50,078	2.0	26,352	-0.6	12,387	5.5	50,109	30	0.1	414	516
Shutesbury	1,771	5,841	3.0	5,804	3.0	2	-12.3	4,123	3.2	963	-0.9	571	0.9	4,146	23	0.6	30	24
Somerset	18,165	57,596	-3.6	56,305	-4.2	316	-0.9	39,331	2.4	7,001	0.9	9,312	-14.3	45,476	6,144	15.6	323	278
SOMERVILLE	75,754	207,907	2.2	201,482	2.3	5,051	0.9	100,549	4.2	48,980	0.8	51,656	4.3	100,576	27	0.0	1,662	1,650
South Hadley	17,514	42,341	1.8	41,981	1.8	154	3.7	21,098	3.1	12,152	0.6	7,251	1.0	21,102	3	0.0	162	199
Southampton	5,792	15,644	1.9	15,563	1.8	11	1.0	8,736	7.0	3,440	0.0	2,825	-5.9	8,741	5	0.1	205	182
Southborough	9,767	45,452	-0.4	44,964	-0.5	108	-9.4	32,318	4.5	5,631	1.0	4,932	-10.2	32,878	561	1.7	457	500
Southbridge	16,719	52,470	-2.9	52,158	-2.9	112	-1.5	15,605	5.5	20,393	-0.4	12,333	-1.9	15,785	180	1.2	231	153
Southwick	9,502	21,099	-1.8	20,898	-2.0	38	13.2	13,583	0.5	1,198	-1.3	4,564	-8.9	14,013	430	3.2	188	150
Spencer	11,688	18,882	3.7	18,681	4.5	90	-19.7	10,868	5.3	2,137	-2.6	4,690	13.2	10,888	20	0.2	79	92
SPRINGFIELD	153,060	550,577	-5.0	545,228	-4.5	2,842	-3.3	166,485	-2.5	329,447	-0.7	41,548	-5.0	171,233	4,748	2.9	3,590	3,482
Sterling	7,808	21,242	-0.4	21,086	-0.4	57	-9.6	14,616	0.5	1,690	-1.0	3,094	0.0	15,866	1,250	8.5	146	159
Stockbridge	1,947	9,275	-4.1	9,092	-4.1	82	-9.8	6,233	3.4	144	-1.4	1,746	-12.2	7,742	1,509	24.2	53	36
Stoneham	21,437	63,858	-0.6	62,921	-0.3	517	-7.4	38,704	2.3	8,808	-0.9	14,805	0.6	38,728	25	0.1	242	139
Stoughton	26,962	85,355	0.4	82,228	0.4	2,416	-4.6	48,813	3.0	16,535	0.1	19,580	-0.6	48,817	4	0.0	1,084	512
Stow	6,590	22,611	-8.3	22,273	-8.5	85	-0.4	19,411	0.1	929	-1.6	1,977	-48.3	20,322	911	4.7	383	412
Sturbridge	9,268	29,235	5.7	28,989	5.6	97	-8.0	18,810	7.2	3,256	1.0	5,525	4.4	18,813	3	0.0	117	182
Sudbury	17,659	82,297	1.5	81,741	1.6	127	1.4	67,419	2.9	7,575	0.4	7,209	-2.0	67,439	21	0.0	634	441
Sunderland	3,684	7,513	0.4	7,380	0.4	113	5.9	4,383	1.4	1,452	-0.6	781	-1.7	4,386	3	0.1	27	23
Sutton	8,963	26,092	-4.3	25,845	-4.5	66	-9.7	16,164	3.4	6,275	-16.4	2,527	-4.3	16,166	2	0.0	205	184

Swampscott	13,787	54,886	0.6	54,319	0.6	381	-0.8	40,088	-0.2	4,041	-3.8	10,197	5.7	40,179	91	0.2	491	345
Swansea	15,865	34,634	2.7	33,893	2.5	287	0.5	23,746	4.1	7,251	-0.3	3,645	6.7	23,748	2	0.0	209	229
TAUNTON	55,874	175,172	-1.8	173,000	-1.8	1,085	0.6	69,586	4.5	57,938	-0.6	35,350	3.3	69,607	21	0.0	1,232	1,429
Templeton	8,013	14,089	-2.9	13,938	-2.9	44	-17.1	7,545	4.2	1,362	-3.1	4,102	-10.6	7,560	15	0.2	58	87
Tewksbury	28,961	100,095	4.5	98,720	4.8	382	11.6	56,110	4.3	16,260	0.5	25,597	14.4	56,131	21	0.0	1,043	970
Tisbury	3,949	25,846	3.3	25,170	3.4	333	-1.4	18,677	8.0	598	-22.7	4,575	5.9	18,900	223	1.2	198	162
Tolland	485	1,289	8.1	1,279	8.2	1	21.2	1,052	13.4	80	-43.6	108	42.5	1,059	7	0.7	8	8
Topsfield	6,085	22,476	-1.5	22,133	-1.6	192	6.9	17,247	3.7	2,210	-0.4	2,196	-18.0	17,452	206	1.2	110	116
Townsend	8,926	18,486	5.6	18,294	5.7	70	1.8	13,478	2.0	1,357	-2.7	1,989	-3.5	13,525	47	0.4	77	102
Truro	2,003	17,292	2.7	16,940	2.7	245	2.1	11,405	-1.3	591	16.2	2,327	7.1	11,520	116	1.0	136	133
Tyngsborough	11,292	35,942	3.1	35,536	3.2	101	2.4	19,548	1.0	9,662	0.9	5,467	22.2	19,550	2	0.0	279	363
Tyringham	327	1,314	-1.3	1,303	-1.1	6	-24.8	1,107	3.7	62	-8.4	85	-13.8	1,140	33	3.0	6	10
Upton	7,542	19,842	17.4	19,623	18.0	48	-11.3	14,648	8.9	609	-3.0	2,929	7.8	14,679	31	0.2	161	151
Uxbridge	13,457	38,869	-5.9	38,591	-5.8	97	1.1	20,668	3.6	11,770	0.4	4,268	-22.5	20,739	71	0.3	196	185
Wakefield	24,932	78,123	4.3	77,073	4.3	600	3.4	51,016	7.4	9,319	-2.2	17,101	2.2	51,018	1	0.0	655	2,300
Wales	1,838	3,878	0.8	3,817	0.5	21	3.3	2,512	2.3	952	1.8	295	-6.6	2,548	35	1.4	27	28
Walpole	24,070	77,166	-0.1	75,896	0.2	781	1.3	50,858	4.9	10,256	-0.6	13,675	4.9	50,862	4	0.0	987	610
WALTHAM	60,632	216,189	0.9	211,935	1.0	1,365	-0.6	145,976	4.3	16,338	-6.0	48,210	-0.7	150,460	4,484	3.1	2,511	3,555
Ware	9,872	27,750	3.8	26,950	3.7	625	1.3	11,624	3.0	11,026	1.7	3,506	6.9	11,629	5	0.0	87	89
Wareham	21,822	59,951	2.4	57,846	3.0	1,802	-12.3	30,755	3.5	15,135	-7.1	13,496	8.4	30,772	17	0.1	326	302
Warren	5,135	8,471	-1.6	8,388	-1.7	13	-3.2	5,425	-5.4	867	-6.5	1,406	-18.1	5,510	85	1.6	76	84
Warwick	780	1,908	0.6	1,898	0.9	1	-14.6	1,363	2.7	224	-3.1	216	-14.9	1,446	83	6.1	17	13
Washington	538	1,336	0.8	1,325	0.8	0	23.1	896	2.0	172	11.8	197	0.9	935	40	4.4	21	4
Watertown	31,915	109,307	-0.4	106,296	-0.4	2,093	0.1	72,332	3.6	10,326	-3.0	24,279	-7.2	72,354	23	0.0	700	830
Wayland	12,994	69,074	0.4	67,301	-0.5	96	-1.3	56,128	4.5	4,748	1.7	7,094	-9.0	56,149	21	0.0	521	417

**2011 Municipal Financial Data**

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources		Local Receipts		Tax Limit (\$000)	Excess Capacity (\$000)	2011 Levy from Growth (\$000)		
		2011 (\$000)	Change (%)	Local (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	Local (\$000)	Change (%)	2011 (\$000)	Change (%)					
																	2010 (\$000)	2011 (%)
Webster	16,767	39,467	2.0	39,182	2.0	108	-10.6	17,507	5.9	12,491	-0.1	9,835	0.7	17,508	2	174	125	
Wellesley	27,982	138,351	4.0	136,852	4.0	1,059	1.0	100,145	6.4	9,881	1.4	24,277	-5.8	100,176	31	1,416	1,416	
Wellfleet	2,750	18,431	-0.9	18,059	-0.9	269	2.5	13,344	0.1	446	-1.0	2,891	11.5	13,428	83	87	64	
Wendell	848	2,944	32.0	2,882	32.6	2	0.5	1,620	6.6	289	4.4	119	-23.0	1,770	150	9.3	11	60
Wenham	4,875	15,709	-0.1	15,472	-0.3	138	13.3	12,210	1.9	388	-3.1	2,592	-6.5	12,215	5	0.0	47	33
West Boylston	7,669	23,829	3.1	23,558	2.7	60	-8.4	13,402	3.0	4,442	0.0	4,149	13.4	13,405	3	0.0	45	123
West Bridgewater	6,916	24,869	-0.3	23,911	-0.3	717	0.0	17,277	3.2	3,035	-0.2	3,566	6.3	17,286	9	0.0	247	165
West Brookfield	3,701	7,578	-18.2	7,473	-18.3	5	-42.1	4,003	-6.5	680	-2.2	823	0.4	4,038	35	0.9	26	37
West Newbury	4,235	13,283	1.9	13,031	1.8	129	0.0	10,245	3.8	324	-6.5	2,005	-3.2	10,251	6	0.1	95	146
West Springfield	28,391	94,515	4.3	91,757	4.4	1,666	-8.4	56,712	3.3	22,885	-0.6	12,420	7.4	57,955	1,243	2.2	1,059	1,155
West Stockbridge	1,306	4,957	0.7	4,923	0.6	2	19.1	4,076	3.4	99	-4.2	411	4.0	4,831	754	18.5	73	28
West Tisbury	2,740	15,902	2.4	15,570	2.5	234	1.8	11,509	1.5	1,118	19.9	2,481	3.0	12,429	920	8.0	99	77
Westborough	18,272	88,261	0.0	87,424	0.0	186	-15.9	58,988	2.4	9,591	-0.5	17,858	-2.4	59,695	707	1.2	625	767
WESTFIELD	41,094	127,481	0.9	124,200	1.0	2,791	-4.4	56,337	3.6	43,565	-2.3	25,089	-0.8	56,886	549	1.0	686	1,126
Westford	21,951	95,080	1.1	94,309	1.0	227	0.3	57,248	2.4	21,384	0.0	14,191	-1.3	57,279	31	0.1	531	1,016
Westhampton	1,607	4,590	4.5	4,554	4.8	14	754.9	3,534	4.4	613	0.5	286	-3.0	3,535	1	0.0	47	37
Westminster	7,277	20,574	0.1	20,218	0.6	55	-10.0	13,740	3.1	814	4.5	4,506	0.1	14,666	926	6.7	152	217
Weston	11,261	78,983	-0.1	78,303	-0.1	256	-0.8	59,921	3.2	4,478	1.0	11,431	-10.3	62,851	2,931	4.9	1,112	1,470
Westport	15,532	32,242	2.1	31,543	2.1	392	5.2	20,157	3.2	6,455	8.0	4,950	5.2	20,174	17	0.1	202	213
Westwood	14,618	69,672	1.8	68,015	1.0	536	1.2	53,571	3.4	7,650	-2.6	6,739	-10.5	53,799	228	0.4	658	539

Weymouth	53,743	144,601	-1.8	142,092	-1.9	1,631	-4.6	77,955	3.4	33,550	0.1	34,598	-4.6	78,006	51	0.1	492	731
Whately	1,496	4,817	2.3	4,765	2.4	18	-1.1	3,392	2.5	426	3.1	549	11.4	3,416	24	0.7	50	38
Whitman	14,489	29,925	0.4	29,612	0.4	168	-2.9	18,113	4.1	2,311	-4.1	6,939	-3.7	18,113	0	0.0	159	142
Wilbraham	14,219	36,742	4.1	36,363	4.4	209	-11.3	28,315	3.3	1,352	-3.8	6,071	9.1	28,330	15	0.1	248	211
Williamsburg	2,482	6,713	3.5	6,609	3.5	27	9.3	4,685	4.0	769	-0.9	987	15.9	4,687	2	0.0	75	42
Williamstown	7,754	20,812	-2.9	20,651	-3.0	29	3.0	13,676	3.8	1,911	-2.7	4,631	-11.8	13,835	159	1.2	123	154
Wilmington	22,325	79,589	2.6	78,323	2.6	566	4.3	56,588	4.2	15,047	0.4	7,429	-7.5	56,610	23	0.0	1,021	1,146
Winchendon	10,300	28,312	1.5	28,211	1.6	38	-4.2	9,853	2.6	14,436	0.0	3,843	-5.3	9,857	4	0.0	96	68
Winchester	21,374	92,678	6.7	91,869	6.7	462	0.8	64,384	4.3	8,091	0.1	13,538	8.8	64,427	43	0.1	471	550
Windsor	899	2,087	4.3	2,067	4.4	16	-1.1	1,372	7.0	198	-8.1	157	-18.1	1,377	5	0.3	14	11
Winthrop	17,497	44,378	0.1	43,568	0.1	517	-2.3	23,654	2.6	9,519	-1.6	9,584	-1.4	23,671	17	0.1	106	56
WOBURN	38,120	122,994	-7.8	118,764	-7.7	3,251	-10.6	83,884	1.2	12,251	-1.0	26,283	-1.1	88,496	4,612	5.5	798	2,003
WORCESTER	181,045	576,734	1.9	570,272	1.8	3,350	7.4	218,265	5.2	253,761	-1.8	103,208	0.3	228,293	10,029	4.6	3,031	3,270
Worthington	1,156	3,116	-1.6	3,095	-1.6	2	-5.9	2,235	4.1	222	3.3	163	0.0	2,312	77	3.4	34	32
Wrentham	10,955	35,065	3.0	34,587	3.0	219	1.0	24,611	3.7	4,961	-1.0	3,608	7.1	24,615	4	0.0	248	307
Yarmouth	23,793	78,411	-0.5	77,038	-0.6	722	2.1	46,962	5.5	1,479	-4.4	26,505	6.4	46,984	22	0.0	259	218



## 2011 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certified	2011 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Abington	1,775,755	10	15.14	15.14	—	15.14
Acton	3,640,774	10	18.08	18.08	—	18.08
Acushnet	1,126,630	10	11.60	11.41	—	13.94
Adams	496,897	09	16.50	16.00	—	18.97
Agawam	2,689,618	09	16.96	14.00	—	28.32
Alford	253,843	11	4.30	4.30	—	4.30
Amesbury	1,850,966	11	18.46	18.46	—	18.46
Amherst	2,117,160	09	18.20	18.20	—	18.20
Andover	6,616,552	09	15.82	14.12	14.12	22.46
Arlington	6,926,589	10	12.41	12.41	—	12.41
Ashburnham	606,777	09	17.15	17.15	—	17.15
Ashby	302,322	09	14.90	14.90	—	14.90
Ashfield	222,278	09	13.94	13.94	—	13.94
Ashland	2,149,783	09	15.91	15.91	15.91	15.91
Athol	702,008	10	14.14	14.14	—	14.14
ATTLEBORO	4,038,910	11	13.52	12.20	—	19.61
Auburn	1,825,542	10	17.94	15.38	—	24.21
Avon	792,234	11	18.88	12.27	—	25.93
Ayer	967,366	11	17.30	12.09	—	26.82
Barnstable	12,987,344	10	7.28	8.05	—	7.28
Barre	431,919	10	13.53	13.53	—	13.53
Becket	530,766	10	8.82	8.82	—	8.82
Bedford	2,752,075	08	18.15	14.33	10.74	31.76
Belchertown	1,351,874	09	15.65	15.65	—	15.65
Bellingham	2,182,759	10	13.95	13.11	—	15.85
Belmont	5,110,693	10	13.24	13.24	—	13.24
Berkley	802,511	10	11.01	11.01	—	11.01
Berlin	561,648	10	14.13	13.89	—	14.84
Bernardston	214,390	10	15.83	15.83	—	15.83
BEVERLY	5,475,688	11	13.86	12.41	12.41	22.59
Billerica	5,317,935	09	17.57	13.47	—	30.75
Blackstone	882,551	10	15.51	15.51	—	15.51
Blandford	167,308	10	13.28	13.28	—	13.28
Bolton	878,135	09	19.42	19.42	—	19.42
BOSTON	86,800,583	10	17.74	12.79	—	31.04
Bourne	4,394,124	09	8.21	8.21	—	8.21
Boxborough	943,586	09	17.38	17.38	—	17.38
Boxford	1,622,531	09	13.71	13.71	—	13.71
Boylston	590,327	11	15.66	15.66	—	15.66
Braintree	5,220,854	09	13.24	10.20	—	23.17
Brewster	3,427,607	10	6.94	6.94	—	6.94
Bridgewater	2,341,468	09	14.42	14.42	—	14.42
Brimfield	402,985	11	13.86	13.86	—	13.86
BROCKTON	5,629,189	11	18.36	15.29	—	29.55
Brookfield	294,195	10	14.51	14.51	—	14.51
Brookline	14,926,437	09	10.58	11.30	—	18.30
Buckland	216,959	10	14.11	14.11	—	14.11
Burlington	4,468,767	09	18.36	11.50	—	30.80
CAMBRIDGE	24,162,078	11	11.75	8.16	—	19.90
Canton	3,974,669	10	14.24	11.55	—	23.04
Carlisle	1,301,285	10	16.13	16.13	—	16.13
Carver	1,138,300	09	15.73	14.78	—	20.45
Charlemont	131,018	11	16.00	16.00	—	16.00
Charlton	1,383,733	08	11.57	11.57	—	11.57
Chatham	5,852,076	10	4.28	4.28	—	4.28
Chelmsford	4,567,054	10	16.72	16.72	—	16.72
CHELSEA	2,101,605	10	17.49	12.92	—	30.60
Cheshire	304,916	10	9.45	9.45	—	9.45
Chester	118,898	09	18.64	18.64	—	18.64
Chesterfield	142,324	10	16.15	16.15	—	16.15

CITY/Town	Assessed Value (\$000)	Year Certified	2011 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
CHICOPEE	3,623,194	11	17.82	14.66	—	30.30
Chilmark	3,076,542	09	2.13	2.13	—	2.13
Clarksburg	123,105	10	11.11	11.11	—	11.11
Clinton	1,106,651	09	16.10	14.13	—	27.36
Cohasset	2,440,302	08	11.59	11.59	—	11.59
Colrain	169,391	10	14.90	14.90	—	14.90
Concord	5,045,140	08	13.19	13.19	—	13.19
Conway	263,181	11	12.98	12.98	—	12.98
Cummington	128,039	08	12.45	12.45	—	12.45
Dalton	592,354	10	17.38	17.38	—	17.38
Danvers	3,930,283	10	14.82	13.40	—	18.67
Dartmouth	5,074,612	11	9.16	8.44	—	12.82
Dedham	4,020,197	10	17.75	14.37	—	31.06
Deerfield	677,445	11	12.32	12.32	—	12.32
Dennis	6,061,430	11	5.59	5.59	5.59	5.59
Dighton	888,462	10	13.77	12.11	—	24.09
Douglas	850,874	11	13.31	13.31	—	13.31
Dover	2,203,956	08	11.70	11.70	—	11.70
Dracut	2,837,174	09	12.69	12.69	—	12.69
Dudley	859,172	08	10.56	10.56	—	10.56
Dunstable	484,785	11	14.62	14.62	—	14.62
Duxbury	3,352,883	09	12.60	12.60	—	12.60
East Bridgewater	1,571,027	10	13.21	13.21	—	13.21
East Brookfield	221,477	11	13.85	13.85	—	13.85
East Longmeadow	1,787,453	11	17.67	17.67	—	17.67
Eastham	2,760,252	10	5.91	5.91	—	5.91
Easthampton	1,400,909	10	12.69	12.69	—	12.69
Easton	2,940,548	10	14.51	14.51	—	14.51
Edgartown	6,563,960	08	3.40	3.40	—	3.40
Egremont	410,059	11	7.13	7.13	—	7.13
Erving	626,077	09	11.50	7.24	7.24	12.53
Essex	777,139	10	13.62	13.62	—	13.62
EVERETT	3,276,698	09	24.99	15.89	—	43.74
Fairhaven	2,029,964	11	11.03	9.56	—	19.30
FALL RIVER	5,746,544	10	12.63	10.23	—	21.47
Falmouth	11,045,267	11	7.20	7.20	7.20	7.20
FITCHBURG	2,275,143	10	17.28	16.20	—	21.60
Florida	121,575	09	16.05	8.08	—	23.92
Foxborough	2,673,488	10	12.94	12.94	—	12.94
Framingham	7,459,614	09	21.20	16.03	—	37.11
Franklin	4,192,296	11	12.95	12.95	—	12.95
Freetown	1,174,459	09	12.62	11.40	—	18.30
GARDNER	1,199,552	08	15.67	15.67	—	15.67
Aquinnah (Gay Head)	716,595	08	3.86	3.86	—	3.86
Georgetown	1,141,435	10	11.67	11.67	—	11.67
Gill	152,225	11	13.90	13.90	—	13.90
GLOUCESTER	5,288,080	11	11.39	11.31	—	12.08
Goshen	127,803	09	14.63	14.63	—	14.63
Gosnold	273,659	11	1.96	1.96	—	1.96
Grafton	2,073,073	10	13.63	13.63	—	13.63
Granby	583,793	09	14.98	14.98	—	14.98
Granville	202,315	10	11.90	11.90	—	11.90
Great Barrington	1,392,021	10	12.16	12.16	—	12.16
Greenfield	1,347,317	11	18.14	18.14	—	18.14
Groton	1,505,472	11	16.38	16.38	—	16.38
Groveland	838,766	10	12.55	12.55	—	12.55
Hadley	910,566	11	9.92	9.92	—	9.92
Halifax	798,917	10	15.77	15.77	—	15.77
Hamilton	1,332,748	09	17.19	17.19	—	17.19
Hampden	562,800	09	15.64	15.64	—	15.64

CITY/Town	Assessed Value (\$000)	Year Certified	2011 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Hancock	326,715	10	3.11	3.11	—	3.11
Hanover	2,268,327	11	14.28	14.18	—	14.71
Hanson	1,213,994	10	12.10	12.10	—	12.10
Hardwick	238,147	09	12.40	12.40	—	12.40
Harvard	1,082,830	11	15.47	15.47	—	15.47
Harwich	4,651,830	10	7.70	7.70	—	7.70
Hatfield	505,068	10	10.84	10.84	—	10.84
HAVERHILL	5,216,493	11	15.51	13.93	—	23.27
Hawley	47,531	09	14.65	14.65	—	14.65
Heath	88,454	11	18.83	18.83	—	18.83
Hingham	5,599,519	08	11.08	11.08	—	11.08
Hinsdale	278,924	09	11.42	11.42	—	11.42
Holbrook	1,030,950	10	19.78	17.36	—	33.44
Holden	1,859,330	10	15.65	15.65	—	15.65
Holland	307,666	10	14.58	14.58	—	14.58
Holliston	1,983,871	10	17.94	17.94	—	17.94
HOLYOKE	2,166,903	10	22.07	15.78	—	37.08
Hopedale	657,922	09	15.37	14.39	—	23.05
Hopkinton	2,726,881	10	16.73	16.73	16.73	16.73
Hubbardston	451,873	10	11.33	11.33	—	11.33
Hudson	2,235,265	10	16.56	14.16	—	26.19
Hull	1,872,928	10	12.35	12.35	—	12.35
Huntington	200,256	10	14.66	14.66	—	14.66
Ipswich	2,421,358	10	12.00	12.00	—	12.00
Kingston	1,740,451	10	14.65	14.65	—	14.65
Lakeville	1,471,384	11	11.20	11.20	—	11.20
Lancaster	805,411	11	17.13	17.13	—	17.13
Lanesborough	409,979	11	16.64	16.64	—	16.64
LAWRENCE	2,854,222	09	17.38	13.45	—	30.41
Lee	895,810	11	13.06	13.06	—	13.06
Leicester	939,682	11	12.44	12.44	—	12.44
Lenox	1,155,440	11	11.12	10.49	—	14.02
LEOMINSTER	3,289,495	09	15.41	15.41	15.41	15.41
Leverett	262,869	09	16.20	16.20	—	16.20
Lexington	7,973,719	08	16.05	14.40	—	27.28
Leyden	85,294	11	16.43	16.43	—	16.43
Lincoln	1,863,243	10	12.52	12.37	—	16.27
Littleton	1,485,263	10	17.32	15.33	—	24.40
Longmeadow	2,102,066	09	18.75	18.75	—	18.75
LOWELL	6,149,861	11	16.99	14.27	—	29.73
Ludlow	1,792,208	11	15.70	15.70	—	15.70
Lunenburg	1,114,283	09	16.16	16.16	—	16.16
LYNN	5,261,064	08	18.52	16.22	—	32.41
Lynnfield	2,323,411	11	13.58	13.49	—	14.61
MALDEN	4,794,940	10	13.53	13.58	—	23.68
Manchester-by-the-Sea	2,161,308	10	9.04	9.04	—	9.04
Mansfield	3,064,088	11	15.22	14.31	—	18.27
Marblehead	5,031,961	10	10.21	10.21	—	10.21
Marion	1,564,157	09	9.40	9.40	—	9.40
MARLBOROUGH	4,546,913	09	18.37	13.94	—	27.55
Marshfield	4,230,487	11	11.29	11.29	—	11.29
Mashpee	4,454,671	11	8.37	8.37	8.37	8.37
Mattapoisett	1,595,266	09	11.26	11.26	—	11.26
Maynard	1,237,414	10	18.71	17.50	—	26.91
Medfield	2,246,109	10	15.02	15.02	—	15.02
MEDFORD	6,424,058	10	13.13	11.61	—	22.98
Medway	1,606,013	09	17.10	17.10	—	17.10
MELROSE	3,512,225	11	12.85	12.46	—	19.01
Mendon	803,007	11	13.67	13.67	—	13.67
Merrimac	691,809	10	13.99	13.99	—	13.99

CITY/Town	Assessed Value (\$000)	Year Certified	2011 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Methuen	4,361,462	09	14.26	12.69	—	22.91
Middleborough	2,335,351	10	13.20	13.05	—	13.86
Middlefield	65,786	11	15.12	15.12	—	15.12
Middleton	1,589,878	11	12.17	12.17	—	12.17
Milford	2,908,430	10	17.60	15.22	—	26.05
Millbury	1,311,636	09	14.55	14.55	—	14.55
Millis	995,630	11	15.41	15.41	—	15.41
Millville	295,738	11	12.61	12.61	—	12.61
Milton	4,299,353	09	14.37	14.07	—	21.56
Monroe	21,417	09	21.49	12.80	—	27.63
Monson	742,770	11	14.43	14.43	—	14.43
Montague	739,686	10	17.20	15.28	—	23.05
Monterey	494,331	09	5.28	5.28	—	5.28
Montgomery	98,897	10	13.81	13.81	—	13.81
Mount Washington	83,510	10	5.36	5.36	—	5.36
Nahant	750,876	11	10.00	10.00	—	10.00
Nantucket	17,208,430	10	3.66	3.58	3.42	6.41
Natick	6,321,047	10	12.60	12.60	—	12.60
Needham	7,576,258	09	12.28	10.90	—	21.50
New Ashford	45,435	09	8.06	7.28	7.28	10.57
NEW BEDFORD	6,007,644	10	15.51	12.88	—	27.14
New Braintree	107,095	10	15.44	15.44	—	15.44
New Marlborough	453,959	10	8.47	8.47	—	8.47
New Salem	116,794	09	13.30	13.20	13.20	15.30
Newbury	1,288,766	10	10.18	10.18	—	10.18
NEWBURYPORT	3,361,665	11	12.07	12.07	12.07	12.07
NEWTON	20,232,810	08	11.95	10.90	—	20.89
Norfolk	1,448,598	10	15.10	15.10	15.10	15.10
NORTH ADAMS	714,356	10	17.99	14.00	—	31.49
North Andover	4,121,552	10	14.21	13.52	—	18.63
North Attleborough	3,447,060	11	11.72	11.72	—	11.72
North Brookfield	394,051	10	13.56	13.56	—	13.56
North Reading	2,492,222	11	14.00	14.00	—	14.00
NORTHAMPTON	3,212,732	10	12.96	12.96	—	12.96
Northborough	2,428,566	10	15.11	15.11	15.11	15.11
Northbridge	1,420,932	11	11.70	11.70	—	11.70
Northfield	425,078	09	13.72	13.72	—	13.72
Norton	2,093,673	09	12.68	12.68	—	12.68
Norwell	2,237,972	09	13.87	13.87	—	13.87
Norwood	4,261,458	09	12.83	10.10	—	18.99
Oak Bluffs	2,647,612	08	7.03	7.03	7.03	7.03
Oakham	199,666	11	10.92	10.92	—	10.92
Orange	510,466	11	16.58	16.58	—	16.58
Orleans	3,606,895	11	5.57	5.57	—	5.57
Otis	617,815	10	6.62	6.62	—	6.62
Oxford	1,311,854	11	13.08	13.08	—	13.08
Palmer	952,305	11	15.85	15.85	—	15.85
Paxton	478,147	10	17.03	17.03	—	17.03
PEABODY	6,074,417	10	14.31	11.58	—	23.14
Pelham	178,063	08	18.20	18.20	—	18.20
Pembroke	2,309,514	11	13.47	13.47	—	13.47
Pepperell	1,160,408	11	13.13	13.13	—	13.13
Peru	92,319	11	15.07	15.07	—	15.07
Petersham	150,058	10	14.17	14.17	—	14.17
Phillipston	198,546	10	13.67	13.67	—	13.67
PITTSFIELD	3,441,486	08	18.52	15.19	15.19	30.95
Plainfield	87,174	09	14.83	14.83	—	14.83
Plainville	1,124,849	09	13.57	13.57	—	13.57
Plymouth	8,829,548	08	13.04	13.04	—	13.04
Plympton	366,821	11	15.97	15.97	—	15.97

CITY/Town	Assessed Value (\$000)	Year Certified	2011 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Princeton	437,948	09	15.84	15.84	—	15.84
Provincetown	2,262,081	09	6.81	6.81	—	6.81
QUINCY	10,616,311	11	15.91	13.42	—	27.85
Randolph	2,795,145	11	17.22	15.47	—	28.07
Raynham	1,786,169	10	15.00	13.56	—	18.90
Reading	3,747,546	11	13.80	13.80	—	13.80
Rehoboth	1,701,556	10	10.13	10.13	—	10.13
REVERE	3,812,520	08	16.74	14.44	—	29.30
Richmond	440,193	08	9.04	9.04	—	9.04
Rochester	825,600	11	12.02	12.02	—	12.02
Rockland	1,712,888	09	14.87	14.87	—	14.87
Rockport	1,844,442	10	9.80	9.80	—	9.80
Rowe	286,231	09	10.45	5.33	—	11.56
Rowley	856,792	11	13.28	13.28	13.28	13.28
Royalston	144,034	11	9.28	9.28	—	9.28
Russell	139,215	10	18.16	18.16	—	18.16
Rutland	753,504	11	14.14	14.14	—	14.14
SALEM	4,115,971	10	17.62	15.05	—	29.08
Salisbury	1,459,903	09	10.63	10.63	—	10.63
Sandisfield	243,314	10	9.41	9.41	—	9.41
Sandwich	3,829,307	08	12.18	12.18	—	12.18
Saugus	3,718,659	11	13.35	10.62	—	23.36
Savoy	65,365	10	16.23	16.23	—	16.23
Scituate	3,851,702	09	11.25	11.25	—	11.25
Seekonk	2,134,215	09	14.24	11.39	—	22.51
Sharon	2,600,675	10	19.47	19.47	—	19.47
Sheffield	619,451	10	12.50	12.50	—	12.50
Shelburne	226,130	11	12.66	12.66	—	12.66
Sherborn	1,140,646	09	17.72	17.72	—	17.72
Shirley	585,512	10	13.69	13.69	—	13.69
Shrewsbury	4,693,388	10	10.67	10.67	—	10.67
Shutesbury	212,879	08	19.37	19.37	—	19.37
Somerset	2,422,776	10	16.23	11.94	—	28.41
SOMERVILLE	8,297,876	10	12.12	12.71	—	21.21
South Hadley	1,469,226	10	14.36	14.36	14.36	14.36
Southampton	674,044	11	12.96	12.96	—	12.96
Southborough	2,074,295	10	15.58	15.58	—	15.58
Southbridge	910,444	10	17.14	17.14	—	17.14
Southwick	1,010,637	10	13.44	13.44	—	13.44
Spencer	981,794	10	11.07	11.07	—	11.07
SPRINGFIELD	6,849,329	08	24.31	19.49	—	38.97
Sterling	980,950	10	14.90	14.90	—	14.90
Stockbridge	833,285	08	7.48	7.48	—	7.48
Stoneham	2,958,127	09	13.08	12.21	—	19.63
Stoughton	3,093,558	11	15.78	13.57	—	23.67
Stow	1,138,480	10	17.05	17.05	—	17.05
Sturbridge	1,161,809	11	16.19	16.19	16.19	16.19
Sudbury	3,874,282	10	17.40	17.03	—	22.27
Sunderland	342,451	11	12.80	12.80	—	12.80
Sutton	1,219,915	09	13.25	13.25	—	13.25
Swampscott	2,277,779	11	17.60	16.60	—	30.80
Swansea	1,987,456	11	11.95	10.50	—	20.91
TAUNTON	4,705,034	10	14.79	11.71	—	25.45
Templeton	601,166	10	12.55	12.55	—	12.55
Tewksbury	3,742,540	10	14.99	13.46	—	21.29
Tisbury	2,558,967	08	7.30	7.52	—	9.49
Tolland	193,306	09	5.44	5.44	—	5.44
Topsfield	1,162,962	10	14.83	14.83	—	14.83
Townsend	856,296	09	15.74	15.74	—	15.74
Truro	2,004,334	11	5.69	5.69	—	5.69

CITY/Town	Assessed Value (\$000)	Year Certified	2011 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Tyngsborough	1,379,506	10	14.17	14.17	—	14.17
Tyringham	183,249	11	6.04	6.04	—	6.04
Upton	1,000,578	11	14.64	14.64	—	14.64
Uxbridge	1,506,383	10	13.72	13.72	—	13.72
Wakefield	3,827,149	11	13.33	11.46	—	23.32
Wales	171,598	11	14.64	14.64	—	14.64
Walpole	3,568,005	11	14.25	13.68	—	17.82
WALTHAM	8,392,976	10	17.39	13.09	—	30.43
Ware	781,715	09	14.87	14.87	—	14.87
Wareham	3,444,051	09	8.93	8.93	—	8.93
Warren	354,103	11	15.32	15.32	—	15.32
Warwick	81,643	10	16.70	16.70	—	16.70
Washington	70,291	10	12.74	12.74	—	12.74
Watertown	4,893,343	10	14.78	13.92	—	25.87
Wayland	2,900,673	09	19.35	19.35	—	19.35
Webster	1,436,203	09	12.19	11.16	—	17.92
Wellesley	8,761,624	09	11.43	11.43	—	11.43
Wellfleet	2,191,157	10	6.09	6.09	—	6.09
Wendell	90,046	09	17.99	17.99	—	17.99
Wenham	711,119	09	17.17	17.17	—	17.17
West Boylston	818,221	11	16.38	16.38	—	16.38
West Bridgewater	989,820	09	17.45	14.60	—	23.74
West Brookfield	365,896	11	10.94	10.94	—	10.94
West Newbury	748,935	10	13.68	13.68	—	13.68
West Springfield	2,580,535	11	21.98	16.72	—	34.20
West Stockbridge	384,562	09	10.60	10.60	—	10.60
West Tisbury	2,433,158	08	4.73	4.73	—	4.73
Westborough	3,233,974	09	18.24	18.24	—	18.24
WESTFIELD	3,171,764	10	17.76	15.41	—	29.13
Westford	3,758,784	11	15.23	15.23	—	15.23
Westhampton	225,507	10	15.67	15.67	—	15.67
Westminster	907,543	10	15.14	15.14	—	15.14
Weston	5,260,805	08	11.39	11.39	—	11.39
Westport	3,004,027	09	6.71	6.71	—	6.71
Westwood	3,482,416	09	15.38	13.83	—	25.38
Weymouth	6,025,446	11	12.94	11.69	—	19.41
Whately	219,249	11	15.47	15.47	15.47	15.47
Whitman	1,348,669	11	13.43	13.43	—	13.43
Wilbraham	1,699,562	10	16.66	16.66	—	16.66
Williamsburg	314,658	10	14.89	14.89	—	14.89
Williamstown	1,076,846	09	12.70	12.70	—	12.70
Wilmington	3,524,548	10	16.06	11.88	—	28.10
Winchendon	700,782	09	14.06	14.06	—	14.06
Winchester	5,339,208	11	12.06	12.10	—	11.35
Windsor	106,366	09	12.90	12.90	—	12.90
Winthrop	1,714,074	09	13.80	13.80	13.80	13.80
WOBURN	5,573,119	11	15.05	10.30	—	26.34
WORCESTER	10,856,862	11	20.10	16.06	—	34.65
Worthington	179,959	11	12.42	12.42	—	12.42
Wrentham	1,702,846	10	14.45	14.08	—	16.04
Yarmouth	5,435,388	10	8.64	8.64	—	8.64

## Debt Characteristics

Moody's ratings are from September 2011 and Standard and Poor's (S&P) ratings are from October 2011. 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 2011 long-term debt outstanding divided by 2010 population.

Percent of Value: Same debt total divided by the total equalized property value as of January 1, 2010, as determined by the Department of Revenue.

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Abington	A1	AA-	1,220	1.0
Acton	Aaa	AAA	2,083	0.0
Acushnet	Aa3	—	1,613	1.4
Adams	—	A+	553	0.9
Agawam	Aa2	AA	1,022	1.0
Alford	—	—	0	0.0
Amesbury	—	A	2,259	1.8
Amherst	Aa2	AA	204	0.3
Andover	Aa1	AAA	2,790	1.3
Arlington	Aa1	AAA	1,229	0.7
Ashburnham	A1	—	2,357	2.1
Ashby	—	—	0	0.0
Ashfield	—	—	774	0.6
Ashland	Aa2	AA	3,117	2.2
Athol	A1	—	1,175	1.8
ATTLEBORO	A1	A+	2,406	2.4
Auburn	Aa3	—	1,608	1.3
Avon	Aa3	—	2,751	1.4
Ayer	Aa3	—	2,548	1.8
Barnstable	—	AAA	3,126	0.9
Barre	A1	—	782	0.9
Becket	—	—	0	0.0
Bedford	Aaa	AAA	3,165	1.4
Belchertown	—	A+	2,730	2.6
Bellingham	Aa2	AA	2,618	1.8
Belmont	Aaa	—	1,423	0.6
Berkley	A1	—	1,989	1.5
Berlin	Aa3	AA+	742	0.4
Bernardston	—	—	259	0.2
BEVERLY	Aa2	AA-	1,511	1.0
Billerica	Aa2	AA	1,556	1.1
Blackstone	—	AA-	1,745	1.6
Blandford	—	—	3,812	0.0
Bolton	Aa2	—	3,355	1.6
BOSTON	Aaa	AA-	1,498	0.9
Bourne	Aa2	AA	1,643	0.7
Boxborough	Aa2	AAA	1,420	0.7
Boxford	Aa1	—	1,590	0.7
Boylston	Aa3	—	1,223	0.7
Braintree	Aa2	AA	4,015	2.5
Brewster	Aa2	AA+	2,242	0.5
Bridgewater	A2	—	951	1.0
Brimfield	—	—	39	0.0
BROCKTON	Aa3	A	2,645	3.9
Brookfield	—	—	773	0.8
Brookline	Aaa	—	1,668	0.6
Buckland	—	—	712	0.6
Burlington	Aa1	AA+	1,047	0.5
CAMBRIDGE	Aaa	AAA	3,108	1.2
Canton	Aa1	AAA	2,766	1.4

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Carlisle	Aa1	—	1,136	0.4
Carver	A1	AA-	380	0.3
Charlemont	—	—	276	0.2
Charlton	A1	AA	1,388	1.2
Chatham	Aa2	AAA	6,901	0.6
Chelmsford	Aa2	AA-	2,915	1.9
CHELSEA	A1	AA	1,533	2.3
Cheshire	—	A+	582	0.6
Chester	—	—	597	0.0
Chesterfield	—	—	444	0.3
CHICOPEE	Aa3	AA+	490	0.7
Chilmark	—	AA+	4,861	0.1
Clarksburg	—	—	418	0.0
Clinton	A1	—	2,366	2.5
Cohasset	Aa1	AA+	6,531	1.9
Colrain	—	—	62	0.1
Concord	Aaa	—	4,046	1.3
Conway	—	—	208	0.1
Cummington	—	—	271	0.2
Dalton	Aa3	AA	346	0.4
Danvers	Aa1	AA+	1,722	1.0
Dartmouth	Aa2	AA	2,094	1.2
Dedham	—	AA+	1,743	1.0
Deerfield	Aa2	—	153	0.1
Dennis	Aa2	AA+	1,411	0.3
Dighton	—	—	59	0.0
Douglas	Aa3	—	2,260	1.9
Dover	Aaa	AAA	2,630	0.6
Dracut	Aa3	A+	1,991	1.8
Dudley	Aa3	A+	620	0.7
Dunstable	A1	—	1,188	0.7
Duxbury	Aa1	AAA	1,232	0.5
East Bridgewater	Aa3	—	1,667	1.4
East Brookfield	A1	—	707	0.6
East Longmeadow	Aa2	AA	2,355	1.9
Eastham	Aa2	AA	2,163	0.3
Easthampton	A1	A+	544	0.6
Easton	Aa3	—	1,741	1.2
Edgartown	Aa2	—	6,213	0.3
Egremont	—	—	1,013	0.3
Erving	A1	A	4,390	1.3
Essex	—	AA	6,454	2.6
EVERETT	Aa3	—	1,790	1.9
Fairhaven	Aa2	—	1,531	1.1
FALL RIVER	A1	AA	3,307	4.6
Falmouth	Aa2	AA+	3,303	0.9
FITCHBURG	A1	BBB+	2,127	3.2
Florida	—	—	42	0.0
Foxborough	Aa2	AA+	1,726	1.0
Framingham	Aa2	—	1,152	0.9
Franklin	Aa2	AA	2,123	1.4
Freetown	—	A+	918	0.6
GARDNER	A1	—	1,161	1.8
Aquinnah (Gay Head)	—	—	1,521	0.1
Georgetown	Aa2	—	1,028	0.7
Gill	—	—	17	0.0
GLOUCESTER	Aa3	AA	3,270	1.6
Goshen	—	—	81	0.1
Gosnold	—	—	4,533	0.1
Grafton	Aa2	AA	771	0.6



CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Granby	—	AA	280	0.3
Granville	—	—	208	0.1
Great Barrington	Aa2	AA	1,544	0.7
Greenfield	A1	A	1,336	1.6
Groton	Aa3	AA	1,816	1.2
Groveland	—	—	55	0.0
Hadley	Aa3	AA	1,519	0.8
Halifax	Aa3	—	603	0.5
Hamilton	Aa2	—	1,085	0.6
Hampden	—	—	45	0.0
Hancock	—	—	0	0.0
Hanover	Aa2	—	3,278	1.7
Hanson	Aa3	—	919	0.7
Hardwick	—	—	504	0.6
Harvard	—	AA+	1,523	0.8
Harwich	—	AA+	2,972	0.7
Hatfield	—	A+	1,155	0.7
HAVERHILL	A1	AA	1,631	1.7
Hawley	—	—	365	0.2
Heath	—	—	1,993	1.4
Hingham	Aaa	AAA	1,744	0.6
Hinsdale	—	AA	2,288	1.6
Holbrook	A2	A-	2,126	2.0
Holden	Aa3	AA-	2,949	2.5
Holland	—	—	250	0.2
Holliston	Aa2	AA-	4,280	2.7
HOLYOKE	A1	BBB+	1,399	2.4
Hopedale	Aa3	—	2,977	2.4
Hopkinton	Aa2	AA+	3,694	1.8
Hubbardston	—	—	103	0.0
Hudson	Aa2	AA	2,262	1.7
Hull	—	AA-	2,214	1.1
Huntington	—	—	54	0.1
Ipswich	Aa2	—	3,211	1.6
Kingston	Aa3	AA-	4,559	3.0
Lakeville	—	A+	322	0.2
Lancaster	A1	—	1,964	1.7
Lanesborough	A1	—	1,797	1.2
LAWRENCE	Baa1	AA-	1,973	4.6
Lee	Aa3	AA-	6,201	3.7
Leicester	A1	—	1,024	1.1
Lenox	Aa2	—	4,315	1.6
LEOMINSTER	Aa2	—	686	0.7
Leverett	—	AA-	1,313	0.9
Lexington	Aaa	—	2,378	0.9
Leyden	—	—	118	0.1
Lincoln	—	AAA	745	0.2
Littleton	Aa2	AA	4,163	2.4
Longmeadow	Aa2	—	871	0.6
LOWELL	A1	AA	1,982	3.0
Ludlow	Aa3	A+	1,153	0.0
Lunenburg	Aa3	AA-	2,924	2.2
LYNN	A1	AA	987	1.5
Lynnfield	Aa2	AA	2,754	1.2
MALDEN	A1	A	1,616	1.8
Manchester	Aa1	—	2,230	0.5
Mansfield	Aa2	—	2,355	1.5
Marblehead	—	AAA	1,175	0.4
Marion	Aa2	AA	5,237	1.4
MARLBOROUGH	Aa2	AA+	1,176	0.9

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Marshfield	Aa2	AA	1,518	0.8
Mashpee	—	AA+	2,295	0.6
Mattapoisett	Aa2	AA	3,676	1.2
Maynard	Aa3	—	2,531	1.9
Medfield	Aa1	—	3,903	1.9
MEDFORD	A1	AA	932	0.0
Medway	A1	AA-	1,491	1.1
MELROSE	Aa3	AA-	2,330	1.7
Mendon	Aa3	AA	713	0.5
Merrimac	A1	—	1,625	1.4
Methuen	A1	—	1,615	1.5
Middleborough	Aa3	AA-	2,101	1.9
Middlefield	—	—	0	0.0
Middleton	Aa2	—	946	0.5
Milford	Aa2	—	1,492	1.3
Millbury	Aa3	AA-	2,613	2.3
Millis	Aa3	—	1,746	1.2
Millville	—	—	137	0.1
Milton	Aa2	AA	1,648	0.9
Monroe	—	—	0	0.0
Monson	A1	—	3,263	3.6
Montague	A1	A+	792	0.9
Monterey	—	—	337	0.1
Montgomery	—	—	44	0.0
Mount Washington	—	—	483	0.1
Nahant	Aa3	—	2,455	1.0
Nantucket	Aa2	—	14,815	0.7
Natick	Aa1	AAA	1,741	0.8
Needham	—	AAA	2,554	1.0
New Ashford	—	—	144	0.1
NEW BEDFORD	A1	—	2,420	3.6
New Braintree	—	—	120	0.1
New Marlborough	—	—	477	0.1
New Salem	—	—	295	0.2
Newbury	Aa2	—	3,072	1.4
NEWBURYPORT	Aa2	AA	2,324	1.1
NEWTON	Aaa	—	2,360	0.9
Norfolk	Aa3	AA-	765	0.5
NORTH ADAMS	A1	A-	940	1.7
North Andover	Aa2	AA+	2,526	1.6
North Attleborough	Aa2	AA-	1,870	1.3
North Brookfield	—	A+	2,991	3.3
North Reading	Aa2	—	2,614	1.4
NORTHAMPTON	Aa2	A+	1,592	1.3
Northborough	Aa2	—	1,524	0.8
Northbridge	Aa3	A+	1,939	1.8
Northfield	—	—	136	0.1
Norton	Aa3	AA-	1,700	1.4
Norwell	—	AAA	2,329	0.9
Norwood	—	AA	3,101	1.9
Oak Bluffs	—	AA-	5,308	0.8
Oakham	—	—	286	0.2
Orange	A2	—	176	0.2
Orleans	—	AA+	3,893	0.5
Otis	—	—	0	0.0
Oxford	Aa3	—	1,339	1.3
Palmer	A1	—	1,027	1.2
Paxton	Aa3	—	2,559	2.3
PEABODY	Aa1	—	819	0.6
Pelham	A2	A	1,126	0.8

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Pembroke	Aa3	AA-	2,041	1.5
Pepperell	Aa3	—	992	0.9
Peru	—	—	323	0.3
Petersham	—	A	1,138	0.8
Phillipston	—	—	476	0.3
PITTSFIELD	A1	AA	1,254	1.5
Plainfield	—	—	618	0.5
Plainville	Aa3	—	2,192	1.5
Plymouth	Aa1	AA	1,627	0.9
Plympton	—	A+	425	0.3
Princeton	—	—	349	0.0
Provincetown	Aa3	AA-	14,642	1.6
QUINCY	Aa3	AA	769	0.6
Randolph	A1	AA+	845	0.9
Raynham	A1	—	1,760	1.2
Reading	Aa2	AA	2,459	1.6
Rehoboth	Aa3	—	103	0.1
REVERE	A1	AA	800	1.0
Richmond	A1	A+	5,216	1.6
Rochester	Aa3	AA	620	0.4
Rockland	A1	—	287	0.3
Rockport	Aa2	AA-	1,232	0.4
Rowe	—	—	0	0.0
Rowley	Aa2	—	1,223	0.7
Royalston	—	—	0	0.0
Russell	—	—	1,285	1.5
Rutland	A2	—	3,400	3.2
SALEM	Aa3	AA	1,297	1.2
Salisbury	Aa3	—	1,813	1.0
Sandisfield	—	—	0	0.0
Sandwich	Aa2	AA	1,694	0.8
Saugus	A1	—	1,253	0.8
Savoy	—	—	426	0.0
Scituate	Aa2	—	2,429	1.0
Seekonk	Aa3	AA-	2,181	1.3
Sharon	Aa2	AA	2,414	1.4
Sheffield	—	—	52	0.0
Shelburne	—	—	42	0.0
Sherborn	Aa1	AAA	2,343	0.8
Shirley	A1	A	2,332	2.6
Shrewsbury	Aa2	—	1,848	1.3
Shutesbury	—	—	877	0.7
Somerset	Aa2	—	989	0.7
SOMERVILLE	Aa2	AA-	987	0.8
South Hadley	Aa2	—	1,772	2.0
Southampton	A1	—	913	0.8
Southborough	Aa1	—	3,720	1.5
Southbridge	A1	A+	2,158	3.2
Southwick	Aa2	—	1,512	1.3
Spencer	Aa3	—	202	0.2
SPRINGFIELD	A2	AA	2,099	4.1
Sterling	Aa2	—	2,356	1.7
Stockbridge	—	AA	6,242	1.4
Stoneham	Aa2	—	1,707	1.1
Stoughton	A1	—	1,174	0.9
Stow	Aa2	AA	1,237	0.6
Sturbridge	Aa3	AA	1,386	0.9
Sudbury	Aa1	AAA	2,265	0.9
Sunderland	—	A	1,521	1.5
Sutton	Aa3	AA	3,006	2.0

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Swampscott	Aa2	—	3,216	1.8
Swansea	A1	—	196	0.1
TAUNTON	A1	AA	1,963	2.0
Templeton	A1	—	1,760	2.1
Tewksbury	Aa3	AA-	3,835	2.7
Tisbury	—	AA	2,398	0.3
Tolland	—	—	958	0.2
Topsfield	Aa2	—	1,611	0.8
Townsend	Aa3	—	675	0.6
Truro	—	AA	4,860	0.4
Tyngsborough	Aa3	—	801	0.6
Tyringham	—	—	275	0.0
Upton	Aa3	AA	943	0.6
Uxbridge	Aa3	—	1,631	1.3
Wakefield	Aa2	—	1,219	0.8
Wales	—	—	107	0.1
Walpole	Aa2	—	1,191	0.7
WALTHAM	Aa1	AA+	1,582	1.0
Ware	A1	—	1,417	1.7
Wareham	A1	—	—	0.0
Warren	A1	—	515	0.7
Warwick	—	—	153	0.1
Washington	—	—	164	0.0
Watertown	Aa2	AA+	1,523	0.9
Wayland	Aaa	—	2,453	1.0
Webster	A1	—	1,389	0.0
Wellesley	Aaa	AAA	3,007	0.8
Wellfleet	—	AA	6,329	0.7
Wendell	—	—	1,747	1.5
Wenham	Aa2	AA+	1,653	1.0
West Boylston	A1	—	2,169	1.8
West Bridgewater	A1	A	1,619	1.0
West Brookfield	—	—	—	0.0
West Newbury	Aa2	—	1,954	1.0
West Springfield	Aa3	—	562	0.6
West Stockbridge	—	AA	2,276	0.6
West Tisbury	Aa2	AA	1,161	0.1
Westborough	Aa2	AA	4,342	2.1
WESTFIELD	A1	A+	1,767	2.1
Westford	Aa2	AA+	3,743	2.0
Westhampton	A1	—	759	0.5
Westminster	—	AA	888	0.6
Weston	Aaa	AAA	5,169	1.0
Westport	Aa3	—	102	0.0
Westwood	Aa1	AA+	2,924	1.1
Weymouth	Aa3	—	1,557	1.2
Whately	A2	—	0	0.0
Whitman	Aa3	AA-	614	0.6
Wilbraham	Aa2	—	145	0.1
Williamsburg	—	A+	463	0.3
Williamstown	Aa2	—	757	0.5
Wilmington	—	AA+	330	0.2
Winchendon	A1	A+	1,854	2.5
Winchester	Aaa	AAA	3,001	1.1
Windsor	—	—	28	0.0
Winthrop	Aa3	—	840	0.0
WOBURN	Aa2	—	1,614	1.0
WORCESTER	A1	A-	3,335	5.1
Worthington	—	—	113	0.1
Wrentham	Aa2	AA+	1,777	1.0
Yarmouth	Aa3	AA-	1,412	0.5

## Other Characteristics

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
Abington	23,380	125,991	2,759	5,475	15.9
Acton	41,901	181,938	3,865	6,538	2.8
Acushnet	21,753	118,596	2,582	4,126	21.9
Adams	18,572	64,484	1,556	5,786	43.5
Agawam	22,562	103,952	2,835	5,063	25.4
Alford	40,412	534,508	2,953	1,555	23.7
Amesbury	24,103	127,645	3,280	6,676	23.1
Amherst	17,427	62,078	1,855	6,582	30.5
Andover	41,133	223,055	4,105	5,106	6.3
Arlington	34,399	172,455	2,890	4,488	11.6
Ashburnham	21,659	110,297	2,474	6,202	19.3
Ashby	21,648	112,468	1,822	5,388	14.5
Ashfield	26,483	138,857	2,343	5,041	34.7
Ashland	31,641	141,509	3,470	5,754	11.2
Athol	16,845	66,866	1,606	5,113	50.0
ATTLEBORO	22,660	102,335	2,746	4,412	30.8
Auburn	23,802	126,347	3,032	5,562	19.7
Avon	24,410	199,187	4,388	4,437	29.1
Ayer	26,400	139,199	4,260	4,372	25.8
Barnstable	25,554	330,712	3,524	2,911	31.6
Barre	20,476	90,488	1,767	4,893	21.5
Becket	21,861	321,355	3,027	3,190	31.2
Bedford	39,212	225,955	5,845	5,182	9.4
Belchertown	21,938	103,314	3,031	5,659	18.0
Bellingham	25,047	145,046	3,157	4,741	19.0
Belmont	42,485	225,624	3,823	4,788	7.6
Berkley	21,652	132,868	2,634	3,982	12.7
Berlin	28,915	208,408	3,371	5,023	8.4
Bernardston	20,959	105,467	1,958	5,725	25.7
BEVERLY	28,626	153,579	2,854	4,488	23.3
Billerica	24,953	145,331	3,252	4,871	11.8
Blackstone	20,936	110,782	1,997	5,609	22.3
Blandford	24,285	142,393	2,688	4,802	30.6
Bolton	42,542	204,928	3,955	7,023	8.1
BOSTON	23,353	171,689	3,805	4,625	74.4
Bourne	22,092	240,921	3,232	2,969	23.1
Boxborough	40,794	210,847	3,962	6,285	2.8
Boxford	48,846	242,425	3,426	4,958	2.4
Boylston	32,274	165,666	3,722	5,663	4.7
Braintree	28,683	162,361	3,104	3,689	15.6
Brewster	24,638	414,900	3,786	2,510	16.4
Bridgewater	23,105	98,106	1,906	5,215	16.1
Brimfield	23,711	126,699	2,289	5,012	16.6
BROCKTON	17,163	68,399	3,495	5,529	72.0
Brookfield	20,144	92,196	2,229	5,247	21.8
Brookline	44,327	272,848	3,700	4,086	12.2
Buckland	20,033	117,656	2,229	5,103	37.2
Burlington	30,732	202,594	4,424	4,159	9.9
CAMBRIDGE	31,156	267,797	4,696	2,951	43.5
Canton	33,510	203,433	3,737	4,177	11.8
Carlisle	59,559	301,216	4,998	5,833	3.1
Carver	20,398	111,138	2,847	5,345	19.5
Charlemont	19,577	112,521	2,421	5,786	39.6
Charlton	23,626	118,694	1,881	4,184	15.9
Chatham	28,594	1,129,101	6,583	1,548	16.6
Chelmsford	30,465	153,836	3,231	6,046	8.3
CHELSEA	14,628	66,639	4,246	4,672	80.6
Cheshire	19,156	102,576	1,552	3,417	41.0
Chester	18,098	99,953	2,171	6,741	29.9
Chesterfield	19,220	130,219	2,342	5,840	14.0

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
CHICOPEE	18,646	69,650	2,926	5,301	58.4
Chilmark	30,029	3,798,770	9,782	770	9.7
Clarksburg	19,389	74,344	2,293	4,018	30.0
Clinton	22,764	93,434	2,812	5,110	45.6
Cohasset	42,909	335,534	5,551	4,191	1.8
Colrain	18,948	106,176	1,967	5,388	37.4
Concord	51,477	314,836	4,547	4,770	5.6
Conway	25,605	141,700	2,936	4,694	21.8
Cummington	21,553	150,204	2,649	4,502	27.7
Dalton	23,634	96,615	2,094	6,285	31.5
Danvers	26,852	164,393	3,520	4,846	15.7
Dartmouth	24,326	172,814	2,360	3,052	18.7
Dedham	28,199	177,988	3,640	5,197	23.2
Deerfield	24,555	139,886	2,579	4,455	18.3
Dennis	25,428	499,381	3,472	2,022	38.1
Dighton	22,600	133,164	2,151	4,379	12.6
Douglas	23,036	118,327	3,080	4,813	14.8
Dover	64,899	444,186	5,412	4,231	2.9
Dracut	23,750	107,815	2,478	4,589	19.8
Dudley	21,546	88,709	1,402	3,819	16.0
Dunstable	30,608	174,633	2,742	5,287	4.6
Duxbury	40,242	255,906	4,145	4,557	3.2
East Bridgewater	23,532	123,373	2,857	4,777	17.4
East Brookfield	22,629	111,701	2,202	5,009	32.3
East Longmeadow	27,659	122,221	3,264	6,390	11.0
Eastham	24,642	633,087	4,359	2,137	20.0
Easthampton	21,922	94,532	2,331	4,589	31.1
Easton	30,732	140,883	3,269	5,247	8.7
Edgartown	25,740	1,866,361	7,649	1,230	19.3
Egremont	41,702	401,633	3,047	2,578	23.7
Erving	19,107	350,242	6,284	2,618	33.9
Essex	31,613	246,357	4,345	4,925	8.1
EVERETT	19,845	96,317	3,535	5,746	69.4
Fairhaven	20,986	140,355	3,048	3,457	32.7
FALL RIVER	16,118	71,979	2,666	3,699	73.0
Falmouth	27,548	385,909	3,659	2,604	23.4
FITCHBURG	17,256	66,144	2,908	5,858	65.4
Florida	16,979	169,669	3,900	2,922	33.6
Foxborough	32,294	180,915	3,654	4,679	11.9
Framingham	27,758	123,801	3,508	5,797	34.7
Franklin	27,849	154,865	3,432	4,683	7.5
Freetown	24,237	152,984	2,389	4,123	11.8
GARDNER	18,624	66,191	2,682	5,667	48.1
Aquinnah (Gay Head)	21,420	2,532,933	11,353	1,396	9.8
Georgetown	28,846	155,399	2,951	4,220	5.7
Gill	23,381	106,688	1,896	5,027	52.2
GLOUCESTER	25,595	205,760	3,417	4,090	33.6
Goshen	22,221	141,752	2,846	5,291	13.5
Gosnold	15,265	3,801,003	16,553	709	0.0
Grafton	26,952	133,260	2,622	4,929	10.7
Granby	23,209	101,486	2,940	5,417	15.4
Granville	22,315	139,225	2,935	4,303	16.1
Great Barrington	22,655	209,813	3,249	4,397	23.2
Greenfield	18,830	83,473	2,830	6,560	54.8
Groton	33,877	151,990	3,053	5,923	3.6
Groveland	25,430	137,277	2,163	4,538	10.2
Hadley	24,945	190,766	2,947	3,587	16.8
Halifax	23,738	123,735	2,562	5,703	11.7
Hamilton	33,222	194,638	3,469	6,216	6.0
Hampden	26,690	116,032	2,016	5,656	9.9

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
Hancock	22,250	496,082	2,391	1,125	10.4
Hanover	30,268	188,354	3,696	5,128	6.2
Hanson	23,727	127,738	1,930	4,376	17.6
Hardwick	20,824	87,093	1,626	4,484	21.8
Harvard	40,867	186,095	3,450	5,594	0.2
Harwich	23,063	438,808	4,611	2,785	20.8
Hatfield	24,813	156,961	2,832	3,920	11.5
HAVERHILL	23,280	97,688	2,556	5,037	39.6
Hawley	17,333	151,913	2,653	5,298	37.4
Heath	24,777	138,493	2,853	6,809	37.1
Hingham	41,703	282,409	3,692	4,007	4.1
Hinsdale	19,797	144,638	2,358	4,130	31.0
Holbrook	23,379	105,339	3,004	6,278	34.2
Holden	27,971	117,655	2,581	5,659	7.5
Holland	21,770	143,523	2,488	5,273	26.4
Holliston	32,116	160,495	3,979	6,488	4.5
HOLYOKE	15,913	57,774	3,459	5,707	82.5
Hopedale	24,791	125,510	3,704	5,204	9.6
Hopkinton	41,469	208,351	4,301	6,050	2.1
Hubbardston	23,072	117,603	1,609	4,097	21.7
Hudson	26,679	132,561	3,255	5,121	20.5
Hull	26,331	199,585	3,461	4,466	31.4
Huntington	19,385	100,092	1,951	5,301	29.0
Ipswich	32,516	196,005	3,313	4,340	10.2
Kingston	23,370	150,750	3,438	5,298	12.6
Lakeville	26,046	152,912	2,170	4,050	10.9
Lancaster	21,010	113,201	2,142	6,195	8.3
Lanesborough	21,106	145,400	3,199	6,018	13.6
LAWRENCE	13,360	42,437	3,122	4,864	86.1
Lee	19,799	169,876	3,745	4,723	31.8
Leicester	20,822	93,634	2,435	4,499	26.8
Lenox	23,263	266,965	5,096	3,793	12.9
LEOMINSTER	21,769	94,074	2,982	5,573	43.9
Leverett	31,891	153,406	3,293	5,858	26.6
Lexington	46,119	275,462	5,845	5,207	6.3
Leyden	26,076	129,005	2,218	5,942	25.8
Lincoln	49,095	316,603	5,148	4,473	8.4
Littleton	31,070	175,959	4,119	5,544	1.7
Longmeadow	38,949	142,664	3,533	6,781	4.1
LOWELL	17,557	65,418	2,900	5,160	70.8
Ludlow	20,105	92,441	2,643	5,678	24.8
Lunenburg	26,986	131,954	2,912	5,844	10.9
LYNN	17,492	65,999	2,736	5,866	78.4
Lynnfield	39,560	221,150	3,659	4,878	5.6
MALDEN	22,004	90,582	2,690	4,911	58.3
Manchester	47,910	474,103	4,853	3,269	7.9
Mansfield	27,441	157,275	3,611	5,175	11.5
Marblehead	46,738	281,742	3,680	3,692	8.4
Marion	37,265	365,625	4,573	3,399	6.8
MARLBOROUGH	28,723	135,776	3,295	5,041	37.9
Marshfield	28,768	186,175	3,333	4,083	12.5
Mashpee	25,215	371,850	3,617	3,027	24.8
Mattapoisett	28,050	305,323	4,139	4,072	8.8
Maynard	27,016	133,979	3,675	6,329	18.9
Medfield	42,891	202,634	4,174	5,432	2.4
MEDFORD	24,707	128,865	2,469	4,199	33.4
Medway	27,578	138,016	3,785	6,184	7.1
MELROSE	30,347	140,188	2,845	4,506	15.0
Mendon	27,693	156,139	2,541	4,943	6.7
Merrimac	24,869	119,828	2,274	5,059	10.4

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
Methuen	22,305	105,840	2,780	4,589	31.1
Middleborough	20,246	113,514	2,894	4,719	30.3
Middlefield	24,137	131,785	2,659	5,468	30.3
Middleton	29,031	192,727	2,831	4,401	3.8
Milford	23,742	116,863	2,874	5,504	27.8
Millbury	23,531	113,894	2,675	5,262	21.0
Millis	27,957	142,206	3,273	5,573	16.0
Millville	20,497	98,669	1,593	4,560	22.3
Milton	37,138	178,763	3,135	5,088	14.3
Monroe	12,400	187,728	5,755	4,629	2.5
Monson	22,519	91,696	3,012	5,218	23.8
Montague	17,794	91,932	2,107	5,526	51.9
Monterey	30,992	539,485	3,403	1,909	23.7
Montgomery	25,942	125,106	2,182	4,994	30.3
Mount Washington	50,149	430,749	4,908	1,938	0.0
Nahant	41,807	241,352	3,412	3,616	4.4
Nantucket	31,314	2,154,384	10,152	1,295	10.9
Natick	36,358	215,776	3,560	4,557	9.7
Needham	44,549	267,619	4,518	3,942	5.5
New Ashford	28,323	220,001	2,972	2,633	0.0
NEW BEDFORD	15,602	68,101	2,931	4,658	69.1
New Braintree	21,072	122,589	2,031	5,584	21.5
New Marlborough	25,658	358,325	2,822	3,063	23.7
New Salem	23,234	126,600	2,380	4,774	38.5
Newbury	34,640	215,505	2,512	3,681	19.8
NEWBURYPORT	34,187	211,530	3,640	4,365	9.7
NEWTON	45,708	264,487	4,001	3,942	10.7
Norfolk	32,454	140,347	2,866	5,461	5.8
NORTH ADAMS	16,381	55,318	2,933	5,063	55.8
North Andover	34,335	157,320	3,083	4,889	12.1
North Attleborough	25,974	140,010	2,860	4,238	15.8
North Brookfield	20,205	89,916	2,967	4,904	35.4
North Reading	30,902	184,194	3,635	5,063	8.8
NORTHAMPTON	24,022	118,923	3,181	4,687	29.1
Northborough	32,889	183,411	3,457	5,464	7.1
Northbridge	22,515	105,682	2,657	4,231	24.3
Northfield	21,517	134,751	2,227	4,962	25.8
Norton	23,876	124,436	2,728	4,585	18.4
Norwell	37,222	248,875	4,037	5,016	3.7
Norwood	27,720	165,444	5,361	3,652	26.0
Oak Bluffs	23,829	681,256	5,698	2,542	15.2
Oakham	23,175	119,324	1,664	3,949	20.5
Orange	17,361	73,204	2,443	5,996	46.7
Orleans	29,553	721,465	4,674	2,014	14.9
Otis	25,029	386,646	3,206	2,394	25.7
Oxford	21,828	102,427	2,618	4,730	29.3
Palmer	18,664	86,335	2,735	5,732	36.3
Paxton	29,573	111,951	2,307	6,159	7.7
PEABODY	24,827	140,484	2,782	4,188	30.6
Pelham	29,821	144,864	3,693	6,582	16.7
Pembroke	27,066	140,373	3,048	4,871	14.4
Pepperell	25,722	110,271	1,968	4,748	13.6
Peru	18,636	108,828	2,254	5,450	30.3
Petersham	24,222	134,953	3,272	5,124	39.5
Phillipston	18,706	136,257	2,040	4,943	26.3
PITTSFIELD	20,549	84,419	2,929	5,493	54.7
Plainfield	20,785	135,103	2,501	5,363	33.0
Plainville	25,816	146,686	2,966	4,907	9.5
Plymouth	23,732	174,984	3,110	4,716	26.5
Plympton	24,344	153,573	2,638	5,775	12.6



CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
Princeton	32,232	149,367	2,618	5,728	7.8
Provincetown	26,109	901,979	9,700	2,463	50.0
QUINCY	26,001	129,585	2,936	4,853	44.9
Randolph	23,413	98,668	2,688	5,594	51.2
Raynham	24,476	152,636	2,603	4,904	16.4
Reading	32,888	156,805	3,496	4,990	5.5
Rehoboth	26,467	160,473	1,761	3,663	12.5
REVERE	19,698	83,545	2,682	5,222	72.4
Richmond	35,568	319,814	4,000	3,269	13.3
Rochester	24,630	176,947	3,301	4,347	8.2
Rockland	23,068	110,120	2,686	5,377	35.2
Rockport	29,294	290,975	4,244	3,544	10.1
Rowe	28,134	733,045	9,729	1,927	27.3
Rowley	27,413	163,436	2,592	4,802	19.8
Royalston	18,297	121,581	1,562	3,356	49.6
Russell	21,318	84,822	2,722	6,567	29.8
Rutland	23,311	106,638	2,066	5,113	7.9
SALEM	23,857	110,507	2,991	5,443	54.3
Salisbury	21,608	190,064	2,766	3,844	20.1
Sandisfield	27,628	286,597	2,858	3,403	25.7
Sandwich	26,895	205,271	3,255	4,405	8.5
Saugus	25,524	150,358	2,819	3,840	21.5
Savoy	20,223	102,969	2,938	5,869	29.9
Scituate	33,940	238,612	3,703	4,068	6.8
Seekonk	24,058	167,052	3,204	4,119	14.3
Sharon	41,323	169,594	3,920	7,041	7.4
Sheffield	25,492	209,047	2,744	4,520	23.5
Shelburne	20,329	126,383	1,964	4,578	37.3
Sherborn	58,055	293,540	5,668	6,408	2.9
Shirley	20,556	89,083	2,281	4,951	25.9
Shrewsbury	31,570	142,223	2,713	3,859	13.4
Shutesbury	26,260	119,344	3,277	7,005	18.7
Somerset	22,420	144,739	3,100	4,318	13.6
SOMERVILLE	23,628	120,641	2,660	4,596	68.3
South Hadley	22,732	89,120	2,397	5,193	28.1
Southampton	26,205	117,755	2,687	4,687	12.1
Southborough	44,310	240,943	4,604	5,634	3.8
Southbridge	18,514	66,566	3,120	6,198	65.1
Southwick	21,756	113,275	2,199	4,860	14.8
Spencer	21,017	96,955	1,598	4,003	33.1
SPRINGFIELD	15,232	51,330	3,562	7,048	84.2
Sterling	28,844	141,654	2,701	5,388	7.9
Stockbridge	32,499	444,366	4,670	2,705	23.2
Stoneham	27,599	153,420	2,935	4,415	15.2
Stoughton	25,480	130,638	3,050	4,907	29.7
Stow	38,260	191,176	3,380	6,166	8.3
Sturbridge	25,559	146,261	3,128	5,855	14.5
Sudbury	53,285	241,012	4,629	6,159	3.7
Sunderland	20,024	99,344	2,003	4,629	24.5
Sutton	27,490	148,943	2,883	4,792	9.7
Swampscott	35,487	177,312	3,940	6,003	11.6
Swansea	21,776	139,305	2,136	3,797	18.3
TAUNTON	19,899	99,286	3,096	4,235	43.5
Templeton	21,994	84,884	1,739	4,538	26.3
Tewksbury	27,031	143,823	3,409	4,868	13.0
Tisbury	26,783	762,945	6,374	2,719	20.7
Tolland	30,126	456,619	2,636	1,967	14.8
Topsfield	37,770	209,624	3,637	5,363	2.5
Townsend	22,658	106,218	2,050	5,692	13.6
Truro	22,608	1,181,027	8,457	2,058	18.9

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
Tyngsborough	27,249	131,636	3,147	5,124	9.3
Tyringham	35,503	582,035	3,985	2,184	0.0
Upton	34,924	149,380	2,602	5,294	6.6
Uxbridge	24,540	121,465	2,868	4,962	16.4
Wakefield	30,369	161,580	3,091	4,144	13.2
Wales	21,267	103,023	2,077	5,294	25.4
Walpole	32,117	168,195	3,153	4,947	9.7
WALTHAM	26,364	151,949	3,495	4,734	34.3
Ware	18,908	84,760	2,730	5,377	49.1
Wareham	21,312	174,531	2,651	3,229	43.8
Warren	17,192	75,199	1,633	5,540	39.0
Warwick	19,989	114,479	2,433	6,039	26.3
Washington	23,610	139,546	2,462	4,607	31.1
Watertown	33,262	168,729	3,331	5,034	30.4
Wayland	52,717	253,042	5,179	6,998	6.2
Webster	20,410	103,093	2,337	4,036	51.4
Wellesley	52,866	358,547	4,891	4,133	3.9
Wellfleet	25,712	880,997	6,567	2,202	15.9
Wendell	19,701	113,318	3,398	6,506	38.9
Wenham	36,812	170,166	3,174	6,209	6.0
West Boylston	22,899	122,050	3,072	5,923	12.2
West Bridgewater	23,701	157,808	3,457	5,280	12.3
West Brookfield	21,501	108,068	2,019	3,956	38.0
West Newbury	35,323	190,075	3,077	4,947	9.8
West Springfield	20,982	94,784	3,232	6,046	46.4
West Stockbridge	31,425	357,417	3,770	3,833	23.2
West Tisbury	31,021	996,446	5,683	1,711	9.7
Westborough	35,063	205,876	4,785	6,596	8.0
WESTFIELD	20,600	83,281	3,022	5,573	31.3
Westford	37,979	185,941	4,296	5,508	3.8
Westhampton	25,360	155,881	2,834	5,667	12.1
Westminster	24,913	138,626	2,778	5,475	19.3
Weston	79,640	514,825	6,953	4,119	3.4
Westport	25,281	211,691	2,031	2,427	23.3
Westwood	41,553	263,032	4,653	5,001	4.5
Weymouth	24,976	127,684	2,644	4,227	26.4
Whately	27,826	161,322	3,185	5,594	18.4
Whitman	23,002	102,924	2,044	4,857	17.6
Wilbraham	29,854	127,052	2,557	6,025	9.9
Williamsburg	25,813	134,777	2,663	5,385	17.0
Williamstown	26,039	143,164	2,663	4,593	12.8
Wilmington	25,835	168,780	3,508	4,296	8.7
Winchendon	18,798	73,856	2,739	5,085	44.9
Winchester	50,414	270,193	4,298	4,376	5.7
Windsor	21,794	137,655	2,299	4,665	31.1
Winthrop	27,374	111,486	2,490	4,990	28.8
WOBURN	26,207	163,293	3,116	3,725	25.3
WORCESTER	18,614	65,886	3,150	5,808	70.1
Worthington	24,190	157,213	2,677	4,491	30.4
Wrentham	30,792	173,826	3,157	5,092	7.2
Yarmouth	22,731	259,225	3,238	3,124	38.0

**2010 Municipal Financial Data**

CITY/Town	2009 Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth			
		2010 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		Local Receipts		2010 (\$000)	2010 (%)	2010 (\$000)	2010 (%)	2009 (\$000)	2010 (\$000)
				2010 (\$000)	Change (%)	2010 (\$000)	Change (%)	2010 (\$000)	Change (%)	2010 (\$000)	Change (%)	2010 (\$000)	Change (%)						
Abington	16,789	43,629	-6.7	43,029	-6.9	209	5.1	25,527	4.3	9,762	-7.3	6,328	-26.0	25,542	15	0.1	445	383	
Acton	21,234	82,498	2.2	81,722	2.5	218	6.4	64,053	3.3	7,900	-3.2	9,551	-4.5	64,081	28	0.0	1,035	601	
Acushnet	10,377	26,539	-2.1	26,073	-2.1	167	2.0	12,684	3.5	7,903	-5.7	4,353	-7.5	12,693	9	0.1	177	138	
Adams	8,247	13,691	-1.6	13,461	-1.7	44	15.2	7,812	-1.8	2,201	-10.0	1,127	-11.8	8,327	514	6.6	143	53	
Agawam	28,616	80,579	0.6	79,401	0.6	169	4.7	44,262	3.8	22,136	0.2	12,235	-5.0	49,364	5,102	11.5	705	560	
Alford	390	1,346	9.4	1,326	10.3	1	4.2	1,121	5.5	14	-20.7	93	-10.7	1,276	155	13.8	20	15	
Amesbury	16,708	55,952	0.6	53,945	0.5	1,576	4.8	33,898	3.7	11,683	-5.7	7,827	-6.0	34,044	146	0.4	408	257	
Amherst	36,246	71,428	-1.4	69,247	-1.5	1,849	4.1	36,059	3.4	14,279	-11.6	17,699	-3.0	36,068	9	0.0	546	367	
Andover	33,700	136,619	-1.3	132,848	-1.3	2,948	9.0	101,290	3.4	11,126	-8.0	23,577	-5.8	101,351	61	0.1	1,357	1,104	
Arlington	41,724	125,265	1.7	121,512	1.2	2,600	1.2	83,471	3.1	16,772	-7.4	20,118	-1.0	83,484	13	0.0	643	727	
Ashburnham	6,070	14,653	-1.8	14,509	-1.6	48	-7.1	10,135	5.7	814	-12.9	2,756	-7.1	10,140	5	0.0	153	80	
Ashby	3,108	5,546	0.5	5,459	0.5	22	2.6	4,354	3.5	486	-9.8	478	-16.5	4,357	3	0.1	49	21	
Ashfield	1,827	4,138	0.1	4,110	0.5	3	-4.0	2,994	2.0	272	-14.8	505	0.6	3,001	7	0.2	55	38	
Ashland	15,383	56,084	0.3	55,641	0.2	175	0.9	33,228	3.1	7,002	-5.7	14,907	2.1	33,241	13	0.0	451	253	
Athol	11,862	18,529	-5.8	18,256	-6.0	76	20.3	9,635	2.7	2,586	-10.2	5,444	-7.3	9,638	3	0.0	142	81	
ATTLEBORO	43,645	122,569	1.6	121,090	1.6	845	0.7	52,890	3.7	41,005	-3.8	25,952	-1.6	52,910	20	0.0	1,069	601	
Auburn	16,474	48,961	2.2	48,207	2.4	197	3.8	31,854	2.9	8,013	-1.4	6,987	-3.5	32,205	351	1.1	914	409	
Avon	4,375	20,262	4.6	19,678	4.6	113	16.1	14,150	-1.1	1,531	-10.8	1,685	-13.8	14,167	16	0.1	277	252	
Ayer	7,854	30,017	0.9	29,674	1.1	80	0.6	16,028	4.6	5,111	-3.7	7,158	0.8	16,085	57	0.4	365	303	
Barnstable	46,297	162,175	-2.4	156,786	-2.6	4,299	5.0	91,770	3.0	13,927	-7.1	43,734	-5.3	91,842	72	0.1	877	619	

Barre	5,616	9,772	-1.6	9,664	-1.4	28	-7.8	5,575	8.2	925	-12.7	2,472	-4.7	5,656	81	1.5	113	70
Becket	1,802	5,484	2.9	5,368	3.2	38	7.6	4,388	4.3	236	-11.7	447	-12.3	4,391	3	0.1	115	47
Bedford	13,814	75,585	2.2	74,433	2.3	283	3.8	46,476	1.0	6,631	-5.9	13,559	7.8	47,723	1,247	2.7	913	831
Belchertown	14,141	44,215	0.2	43,962	0.2	98	8.9	20,470	3.2	17,737	0.8	4,921	-8.7	20,521	50	0.2	486	262
Bellingham	15,853	51,496	-1.8	50,749	-1.6	286	-1.9	29,325	4.0	12,598	-4.5	7,852	-1.2	29,344	19	0.1	321	483
Belmont	23,675	93,394	0.1	91,136	0.1	1,494	1.4	64,340	2.9	8,608	6.9	17,337	-1.1	64,371	30	0.0	749	652
Berkley	6,498	16,232	-2.1	16,030	-1.9	134	-4.6	7,341	1.1	7,068	-3.8	933	-5.8	7,342	2	0.0	130	49
Berlin	2,950	9,704	-26.9	9,537	-27.4	33	-4.3	7,478	5.4	795	-41.0	718	-2.9	7,619	141	1.9	355	185
Bernardston	2,235	4,142	-9.3	4,088	-9.1	15	-0.4	3,284	-0.3	385	-37.0	355	-11.7	3,289	5	0.1	52	42
BEVERLY	39,513	116,901	3.6	115,346	3.7	1,181	4.1	73,125	3.9	15,219	-10.3	26,537	13.6	73,182	56	0.1	887	964
Billerica	39,865	130,690	-1.2	125,837	-1.0	3,353	2.0	88,723	3.6	25,317	-1.3	15,133	-7.4	88,728	5	0.0	1,566	912
Blackstone	9,725	17,642	-3.1	17,204	-4.5	43	-5.9	13,414	6.5	1,412	-13.8	1,857	-18.1	13,414	1	0.0	206	112
Blandford	1,301	3,314	1.0	3,283	1.5	11	-3.6	2,142	4.1	173	-17.6	935	2.8	2,144	2	0.1	42	49
Bolton	4,604	19,210	2.9	18,913	2.9	16	-4.5	16,404	6.1	642	-6.9	1,109	-12.6	16,458	54	0.3	216	233
BOSTON	645,169	2,447,610	-0.4	2,332,339	-0.5	79,538	3.9	1,465,058	4.6	444,084	-9.5	360,550	-7.6	1,465,230	172	0.0	32,825	29,233
Bourne	19,390	63,933	-9.8	61,744	-9.9	1,814	6.9	34,759	2.2	8,503	-6.2	16,728	-29.0	34,762	3	0.0	430	313
Boxborough	5,174	19,948	2.0	19,715	2.2	62	1.4	15,891	3.1	1,901	-6.1	1,499	2.5	15,896	5	0.0	182	158
Boxford	8,164	27,214	-2.9	26,814	-2.9	180	29.6	21,600	0.9	2,345	-13.9	2,623	-18.9	22,021	421	2.0	172	142
Boylston	4,373	13,077	3.6	12,974	4.6	13	-74.3	8,833	2.8	1,280	-11.1	1,551	-2.9	8,868	35	0.4	181	99
Braintree	35,296	111,831	2.1	106,811	2.3	3,931	7.9	66,301	4.2	17,696	6.8	29,142	10.6	66,332	31	0.0	1,629	1,060
Brewster	9,976	38,842	-9.3	38,041	-9.5	381	-2.4	23,268	3.3	2,502	-8.1	8,524	-14.8	23,298	30	0.1	315	174
Bridgewater	27,263	49,067	-4.6	48,283	-4.6	429	-2.6	30,106	1.5	4,582	-11.2	12,875	-18.3	30,110	4	0.0	443	271
Brimfield	3,813	8,392	-1.4	8,334	-0.8	10	10.9	5,296	0.3	1,600	-20.0	928	6.4	5,300	4	0.1	113	92
BROCKTON	93,529	320,515	-0.5	315,959	-0.6	2,499	3.2	99,830	3.6	155,728	-0.9	56,106	0.3	99,865	34	0.0	1,347	1,011
Brookfield	3,400	7,797	0.8	7,736	0.8	14	-11.3	4,186	3.2	2,220	-6.6	760	-10.7	4,190	4	0.1	76	76

**2010 Municipal Financial Data**

CITY/Town	2009 Population	Total		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth			
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Local Receipts		Limit		2010		2009	
		(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)
Brookline	56,410	227,035	2.7	219,899	2.6	5,518	2.6	152,681	3.7	16,536	-12.3	45,577	0.9	152,715	34	0.0	1,828	1,762	
Buckland	1,989	4,248	2.7	4,181	2.7	21	5.3	2,989	1.2	291	-13.3	521	-10.4	3,001	12	0.4	46	30	
Burlington	25,688	106,803	1.8	105,277	1.9	571	0.8	78,983	5.0	8,270	-10.0	14,874	-6.2	80,745	1,762	2.2	2,714	1,312	
CAMBRIDGE	108,780	511,328	-0.1	498,071	-0.1	8,894	1.3	268,663	5.4	30,222	-19.0	129,964	0.8	367,222	98,559	36.7	8,674	9,789	
Canton	22,382	80,452	4.6	78,690	4.7	760	1.8	53,682	5.8	6,582	-9.5	16,632	0.2	55,093	1,411	2.6	994	779	
Carlisle	4,878	24,614	2.8	24,484	2.8	28	13.6	20,260	3.9	1,253	-20.1	2,795	22.5	20,367	108	0.5	167	299	
Carver	12,034	32,616	-1.4	32,132	-1.5	181	5.8	16,705	3.3	11,905	-5.0	2,667	1.6	16,709	4	0.0	239	130	
Charlottesville	1,386	2,949	-2.7	2,899	-3.2	23	211.8	2,092	1.2	322	-12.2	235	-13.0	2,170	78	3.7	34	25	
Charlton	12,637	23,560	-1.5	23,397	-1.2	30	-19.6	15,177	5.3	1,362	-16.7	4,777	-5.5	15,179	2	0.0	234	172	
Chatham	6,753	40,763	1.4	39,973	1.4	568	5.3	24,311	1.4	1,875	-8.1	9,183	2.6	24,318	8	0.0	256	251	
Chelmsford	34,111	103,888	-0.7	103,069	-0.7	315	1.0	73,560	3.1	16,083	-3.3	10,794	-9.3	73,560	0	0.0	876	878	
CHELSEA	37,483	131,437	-0.6	128,403	-0.6	2,600	12.6	35,322	6.2	66,449	-4.0	27,380	7.5	35,336	14	0.0	962	1,241	
Cheshire	3,304	4,988	4.7	4,907	5.0	43	5.8	2,845	7.8	961	-10.1	894	-1.6	2,857	12	0.4	41	30	
Chester	1,308	3,169	-0.8	3,130	0.0	3	-17.0	2,135	2.8	339	-9.6	271	-9.8	2,138	3	0.1	69	24	
Chesterfield	1,270	2,789	-0.4	2,747	-0.4	18	6.8	2,205	4.5	288	-9.2	188	0.7	2,386	181	8.2	72	32	
CHICOPEE	55,994	161,005	3.4	158,912	3.5	588	14.8	61,340	1.8	62,590	-1.2	27,047	1.8	62,395	1,054	1.7	1,122	614	
Chilmark	894	7,617	-17.8	7,342	-18.2	243	-1.0	6,213	1.0	8	-43.0	1,142	-47.1	6,362	149	2.4	83	70	
Clarksburg	1,615	3,683	-2.1	3,642	-2.2	7	9.5	1,239	2.4	2,223	0.7	320	10.0	1,430	190	15.4	17	11	
Clinton	14,196	38,313	-1.2	38,023	-1.2	78	-16.7	17,311	6.2	14,730	-5.2	5,438	-7.9	17,327	15	0.1	268	256	
Cohasset	7,409	40,559	4.2	39,391	4.4	961	-3.9	27,363	3.4	2,247	-6.7	9,509	6.6	27,379	16	0.1	445	343	

Colrain	1,855	3,555	-1.0	3,517	-1.0	3	-1.0	2,525	3.6	316	-10.1	191	0.0	2,604	79	3.1	74	83
Concord	17,580	79,378	-1.0	78,481	-1.0	390	7.0	65,798	5.0	3,838	-12.2	8,333	-13.4	66,710	912	1.4	948	1,069
Conway	1,899	5,732	9.8	5,671	10.1	16	73.1	3,408	4.0	1,051	-4.2	292	-29.1	3,593	185	5.4	58	36
Cummington	972	1,987	12.1	1,977	12.2	1	-11.9	1,516	7.2	194	-6.5	123	-17.1	1,539	23	1.5	30	22
Dalton	6,553	13,923	1.6	13,814	1.6	35	-0.4	9,723	4.9	1,304	-11.8	1,549	-3.8	9,756	33	0.3	83	42
Danvers	27,232	92,413	0.3	90,870	0.4	847	13.0	56,032	3.8	8,182	-11.1	20,744	-7.3	56,078	46	0.1	1,393	608
Dartmouth	34,420	82,022	-0.3	80,927	-0.3	667	-3.6	45,046	3.2	14,392	-5.5	18,276	-12.0	45,073	27	0.1	527	499
Dedham	24,825	92,557	5.7	88,273	5.2	2,434	10.0	66,083	7.5	7,082	-13.4	14,109	-1.3	66,087	3	0.0	1,381	3,195
Deerfield	4,692	13,098	-3.2	12,992	-3.1	21	-10.6	8,132	3.5	1,938	-6.7	2,095	-3.4	8,138	6	0.1	93	77
Dennis	15,434	50,733	0.7	49,790	0.8	681	2.3	33,261	-0.4	724	-32.7	11,921	-0.9	33,317	55	0.2	420	380
Dighton	6,779	14,926	4.5	14,703	4.7	111	-6.7	11,692	5.9	775	-8.9	1,672	3.1	11,697	5	0.0	241	340
Douglas	8,099	24,298	-4.1	24,177	-4.1	30	27.5	11,054	3.4	10,145	4.3	2,648	-2.1	11,063	9	0.1	185	106
Dover	5,723	31,911	9.1	31,381	9.1	271	0.1	25,025	5.1	1,712	-7.0	1,729	-8.5	25,036	12	0.0	611	405
Dracut	29,415	71,782	-2.2	71,185	-2.1	282	-4.6	34,873	3.4	23,805	1.4	13,500	-4.8	34,889	16	0.0	407	358
Dudley	11,224	15,649	3.7	15,500	4.0	27	-19.7	8,688	7.1	1,706	-10.2	4,549	4.8	8,706	18	0.2	147	73
Dunstable	3,375	8,322	4.2	8,267	4.1	2	-13.6	6,810	2.8	235	-21.1	1,058	11.1	6,815	5	0.1	97	84
Duxbury	14,362	61,513	-5.6	61,015	-5.6	246	5.3	41,362	1.5	5,746	-0.5	13,389	-9.1	41,373	10	0.0	565	374
East Bridgewater	14,097	41,033	-0.1	40,351	0.0	184	8.3	19,998	4.2	12,933	-4.8	5,460	-0.5	20,011	13	0.1	407	326
East Brookfield	2,088	4,314	6.9	4,267	7.2	17	-8.7	2,861	3.6	367	-13.3	469	-7.2	2,862	0	0.0	65	32
East Longmeadow	15,936	51,572	-2.7	51,191	-2.8	110	11.4	31,197	3.5	11,681	2.5	7,095	-5.8	31,199	2	0.0	435	369
Eastham	5,463	21,354	-1.4	20,826	-1.2	372	-16.7	15,967	2.7	521	-13.7	3,601	-13.5	15,974	7	0.0	122	115
Easthampton	16,324	36,928	-2.9	36,651	-2.9	88	-1.8	17,263	5.2	10,932	-7.0	7,168	-9.1	17,264	1	0.0	259	226
Easton	23,005	68,440	1.8	67,563	1.8	501	-1.7	41,261	4.6	13,036	-5.3	11,289	-0.1	41,286	24	0.1	372	360
Edgartown	4,054	30,487	-5.6	29,795	-5.8	514	5.5	20,853	4.2	1,700	-14.1	6,674	-7.2	20,897	44	0.2	224	275
Egremont	1,343	3,870	-0.2	3,828	-0.5	2	4.4	3,075	5.6	190	-12.4	440	-9.6	3,333	259	8.4	34	27

**2010 Municipal Financial Data**

CITY/Town	2009 Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth				
		2010 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		2010 (\$000)	2010 Change (%)	2010 (\$000)	2010 Change (%)	2009 (\$000)	2010 (\$000)	
				2010 (\$000)	Change (%)	2010 (\$000)	Change (%)	2010 (\$000)	Change (%)	2010 (\$000)	Change (%)							
Erving	1,549	9,784	0.2	9,693	0.0	8	-27.9	6,890	2.8	1,212	-1.3	991	13.4	6,941	50	0.7	108	34
Essex	3,342	14,656	3.5	14,512	3.7	27	-47.3	10,174	4.3	238	-24.5	3,458	-2.8	10,223	49	0.5	235	166
EVERETT	38,303	145,811	-2.6	139,632	-2.9	4,818	5.7	78,428	6.7	47,996	2.2	19,626	-4.6	78,633	205	0.3	1,915	973
Fairhaven	16,111	48,686	-3.6	47,952	-3.5	255	0.0	21,741	4.1	11,308	-4.9	10,991	-14.7	21,751	10	0.0	176	117
FALL RIVER	90,885	241,576	-5.8	238,718	-5.9	1,818	11.1	69,161	7.6	123,430	-4.3	43,525	-9.1	69,221	60	0.1	1,498	1,579
Falmouth	32,824	116,017	7.4	114,129	7.4	1,284	1.4	75,436	4.7	9,751	-4.5	23,158	-1.4	75,534	98	0.1	941	853
FITCHBURG	42,161	116,896	-2.5	114,965	-2.7	795	1.2	37,843	3.6	53,255	-3.9	23,719	-7.5	37,843	1	0.0	615	398
Florida	675	3,055	11.8	3,032	12.2	1	26.3	1,924	8.4	637	1.4	182	-6.5	1,924	1	0.0	25	5
Foxborough	17,087	60,436	7.7	59,682	8.3	314	5.6	32,892	10.3	11,387	-0.8	11,499	2.2	32,909	18	0.1	1,146	2,231
Framingham	67,185	237,954	0.2	234,691	0.2	1,514	-1.3	152,568	3.8	32,251	-1.4	49,770	-7.4	152,661	93	0.1	2,142	1,992
Franklin	32,079	108,416	-3.3	107,288	-3.2	567	4.0	52,388	3.7	32,714	-4.6	19,315	-16.5	52,402	15	0.0	807	688
Freetown	9,076	21,194	0.8	20,709	1.1	189	-2.2	14,325	3.7	3,219	-9.1	3,007	-3.5	14,335	10	0.1	268	175
GARDNER	20,972	55,315	-2.3	54,824	-2.4	299	12.3	17,864	4.0	24,073	-5.0	11,860	2.1	17,875	11	0.1	176	257
Aquinnah (Gay Head)	370	3,472	4.7	3,388	4.7	64	8.2	2,691	7.4	6	3.9	646	6.6	2,700	10	0.4	13	41
Georgetown	8,726	24,122	-2.4	23,832	-2.2	160	10.2	13,011	3.9	6,288	-2.2	4,624	-0.1	13,019	8	0.1	152	117
Gill	1,396	2,780	2.4	2,717	2.1	8	-9.4	2,041	6.7	238	-10.4	246	-15.2	2,041	1	0.0	32	42
GLOUCESTER	30,534	97,290	1.3	94,258	1.0	2,582	4.3	56,847	3.7	11,534	-8.9	24,328	-0.4	56,888	41	0.1	709	663
Goshen	957	2,982	5.8	2,944	5.7	11	60.1	1,815	4.6	214	-6.4	363	19.3	1,856	41	2.3	44	32
Gosnold	85	1,224	-7.9	1,210	-7.5	11	-0.2	512	1.8	42	-8.6	628	-3.4	524	12	2.4	5	3
Grafton	17,800	44,279	0.9	43,643	0.7	139	-7.2	26,783	6.8	10,663	5.2	5,918	-4.4	26,793	10	0.0	643	368

Granby	6,305	18,556	-21.9	18,098	-22.3	382	-2.3	8,429	4.1	5,669	-3.9	1,421	-7.9	8,431	2	0.0	106	136
Granville	1,643	4,620	-3.2	4,575	-3.4	2	12.1	2,322	9.1	1,506	-16.9	480	-7.6	2,328	6	0.3	48	41
Great Barrington	7,358	22,521	0.6	22,298	0.9	74	5.1	16,716	3.1	8,330	-18.6	2,667	-6.4	17,581	865	5.2	311	156
Greenfield	17,537	48,474	-2.8	48,010	-2.7	168	-5.5	24,263	0.9	15,346	-1.7	7,142	-4.7	24,350	87	0.4	231	240
Groton	10,781	31,861	0.2	31,563	0.2	77	2.5	24,215	3.5	802	-23.6	5,918	-9.5	24,230	15	0.1	326	245
Groveland	7,456	14,415	-0.4	14,098	-0.1	160	-5.9	10,232	5.4	880	-27.5	2,429	-2.5	10,237	6	0.1	78	38
Hadley	4,753	14,882	-5.5	14,490	-5.9	219	-3.6	8,620	3.1	1,489	-2.4	3,878	-18.1	8,621	1	0.0	170	131
Halifax	7,790	20,327	1.3	20,036	1.6	104	2.5	12,490	3.0	4,030	-1.9	2,571	-7.4	12,507	17	0.1	122	99
Hamilton	8,251	26,748	1.8	26,365	1.9	232	-4.8	22,447	2.5	762	-23.6	3,336	-1.2	22,573	126	0.6	245	176
Hampden	5,386	10,487	0.9	10,418	1.3	11	1.0	8,903	8.3	636	-15.8	754	-28.8	9,017	114	1.3	217	99
Hancock	1,264	1,844	1.0	1,812	1.3	7	3.5	1,138	19.6	380	-8.2	269	-0.2	1,798	660	58.0	14	15
Hanover	14,115	52,568	4.4	52,125	4.4	188	1.5	31,999	9.8	9,347	-2.8	8,934	1.0	32,012	14	0.0	456	356
Hanson	10,139	20,209	-1.7	19,888	-1.8	129	1.2	14,470	5.2	1,245	-17.0	2,719	1.4	14,477	7	0.0	207	141
Hardwick	2,673	4,609	-4.4	4,507	-4.4	30	-0.1	2,874	7.7	467	-8.8	906	-15.0	2,957	83	2.9	61	31
Harvard	6,156	21,859	-0.1	21,391	0.0	389	-3.1	16,322	2.8	3,203	-9.6	1,772	-4.0	16,328	7	0.0	269	120
Harwich	12,254	56,670	2.0	55,708	2.1	562	-2.2	34,763	6.2	3,718	-8.3	15,199	2.5	34,778	15	0.0	432	283
Hatfield	3,262	9,321	5.2	9,243	5.1	3	-2.6	5,201	0.9	1,141	-6.9	2,055	14.6	5,229	28	0.5	61	28
HAVERTHILL	61,588	160,287	-0.4	158,486	-0.3	1,237	-8.5	78,131	3.7	49,991	-4.5	27,171	-10.9	78,136	5	0.0	1,311	834
Hawley	337	867	-7.7	854	-7.3	1	-16.4	690	10.5	67	-26.3	39	-15.6	693	3	0.5	20	7
Heath	796	2,031	-5.7	2,010	-5.6	1	59.0	1,600	4.2	85	-70.7	120	-6.4	1,680	80	5.0	37	6
Hingham	23,270	82,298	0.2	81,288	2.6	687	-73.8	60,701	10.1	9,460	3.9	11,898	-22.3	60,840	139	0.2	1,083	1,083
Hinsdale	1,909	4,613	0.9	4,534	1.7	22	1.6	3,073	2.3	353	-11.5	484	31.0	3,536	464	15.1	90	131
Holbrook	10,738	32,467	-2.2	31,885	-2.3	318	-3.2	19,688	3.1	6,355	-5.5	6,329	-8.3	19,691	3	0.0	226	151
Holden	17,658	44,788	3.9	44,480	4.0	130	-8.7	27,883	3.0	3,787	-7.0	10,391	10.9	27,898	15	0.1	474	294
Holland	2,566	5,965	-0.6	5,866	-0.9	6	18.1	4,409	3.2	1,146	0.5	345	-11.5	4,410	2	0.0	63	57



**2010 Municipal Financial Data**

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		2010 (\$000)	Change (%)	Local (\$000)	Change (%)	Property Taxes (\$000)	Change (%)	Local Aid (\$000)	Change (%)		2010 (\$000)	Change (%)	2009 (\$000)	2010 (\$000)						
Holliston	14,193	52,999	3.0	52,707	3.5	159	-5.6	10,740	-4.7	33,618	5.0	10,740	-4.7	6,122	-6.5	33,629	12	0.0	565	320
HOLYOKE	40,005	143,499	0.0	139,184	0.3	3,928	-1.6	79,330	-2.8	46,302	3.7	79,330	-2.8	14,121	-0.2	46,315	13	0.0	880	540
Hopedale	6,241	22,114	-2.7	21,928	-2.6	23	-13.1	7,962	-4.3	10,191	1.2	7,962	-4.3	2,959	-5.9	10,476	285	2.8	118	32
Hopkinton	14,657	62,466	-1.0	61,898	-0.7	169	-3.2	9,154	-9.2	44,363	2.2	9,154	-9.2	7,682	-15.6	45,048	686	1.5	1,036	602
Hubbardston	4,479	7,173	0.0	6,998	0.2	20	-6.5	496	-10.6	5,254	3.6	496	-10.6	1,019	-12.5	5,256	2	0.0	108	89
Hudson	20,005	62,294	4.2	60,308	4.0	1,610	9.5	11,932	3.4	35,745	6.3	11,932	3.4	10,382	2.8	35,750	5	0.0	741	504
Hull	11,123	36,027	1.1	35,230	0.5	313	0.0	5,981	-8.7	22,376	3.0	5,981	-8.7	6,170	1.3	22,393	17	0.1	241	156
Huntington	2,233	4,577	-0.3	4,552	0.0	11	40.8	568	-12.9	2,798	6.8	568	-12.9	655	4.2	2,800	2	0.1	37	18
Ipswich	13,412	43,182	0.2	42,539	0.3	256	0.3	28,229	-5.3	28,229	3.3	5,918	-5.3	6,798	-3.8	28,245	16	0.1	413	272
Kingston	12,484	41,332	-2.6	40,848	-2.8	175	1.0	24,525	-2.1	24,525	2.8	6,317	-2.1	9,446	-8.7	24,530	5	0.0	216	154
Lakeville	10,623	23,825	-3.8	23,455	-3.8	148	-1.8	3,213	-14.0	15,838	3.0	3,213	-14.0	2,722	-4.7	15,844	7	0.0	263	190
Lancaster	7,034	17,205	-3.5	16,988	-3.3	112	-2.1	13,274	-8.8	13,274	4.7	1,009	-8.8	2,152	-15.8	13,279	5	0.0	290	144
Lanesborough	2,853	9,782	1.0	9,598	0.4	46	42.9	6,670	-6.0	6,670	7.4	1,715	-6.0	974	-8.2	6,672	1	0.0	84	45
LAWRENCE	70,592	259,536	5.3	252,872	5.1	6,178	3.6	168,211	-0.5	47,338	5.2	168,211	-0.5	26,805	-14.1	47,371	32	0.1	1,067	1,216
Lee	5,740	21,942	-0.5	21,669	-0.5	47	2.0	3,376	-4.4	11,212	3.7	3,376	-4.4	5,076	3.3	12,060	848	7.6	291	124
Leicester	11,140	27,382	0.8	27,145	0.9	110	7.9	11,982	-5.1	11,359	3.2	11,982	-5.1	1,470	-13.8	11,360	1	0.0	231	97
Lenox	5,084	24,768	6.5	24,637	6.9	55	3.2	3,039	-5.9	12,495	3.1	3,039	-5.9	5,428	12.0	12,497	2	0.0	353	117
LEOMINSTER	42,293	121,220	3.4	119,125	3.5	671	-0.6	48,343	-0.5	48,513	3.9	49,343	-0.5	15,986	20.5	53,733	5,220	10.8	1,077	542
Leverett	1,787	5,620	-3.1	5,596	-3.0	2	-8.6	483	-11.2	4,124	3.6	483	-11.2	562	-31.4	4,146	23	0.5	45	54
Lexington	30,929	174,753	6.0	173,211	6.3	692	1.4	9,017	-7.8	121,667	4.6	9,017	-7.8	35,490	10.9	121,726	59	0.0	3,277	2,432

Leyden	809	1,678	-2.3	1,660	-2.0	8	-13.0	1,395	1.6	89	-13.3	98	-7.8	1,545	150	10.7	37	14
Lincoln	8,653	30,392	-5.5	30,128	-5.5	171	1.9	21,503	2.5	1,761	-34.3	4,832	-22.1	21,587	84	0.4	390	260
Littleton	8,975	35,529	3.2	34,825	3.1	102	-8.9	23,732	5.1	5,695	10.6	5,379	2.8	23,747	15	0.1	573	658
Longmeadow	15,527	55,629	0.6	55,422	0.7	80	-5.3	38,104	2.7	5,666	-8.7	8,966	2.5	38,105	1	0.0	216	180
LOWELL	104,400	308,847	-2.1	306,017	-2.2	1,435	3.6	100,280	5.1	159,704	-3.7	52,042	-1.0	105,090	4,810	4.8	2,079	2,200
Ludlow	22,161	54,469	-4.4	54,072	-4.5	109	9.7	26,697	-0.4	18,061	0.8	7,888	-8.3	27,880	1,183	4.4	542	382
Lunenburg	10,157	28,078	-2.4	27,801	-2.6	136	-6.4	17,427	3.0	6,426	-3.5	3,798	-8.1	17,434	6	0.0	138	130
LYNN	87,532	256,999	-1.4	253,080	-1.3	2,972	-2.7	93,083	3.5	148,572	-4.1	13,586	-7.5	93,463	380	0.4	1,420	1,281
Lynnfield	12,035	41,804	-2.9	41,356	-2.7	296	5.7	30,644	9.3	5,048	-7.4	4,541	-29.2	30,653	9	0.0	341	541
MALDEN	56,151	156,142	-6.7	151,064	-7.1	3,853	3.5	62,312	3.7	61,357	-4.8	32,933	-9.7	62,348	36	0.1	1,170	749
Manchester-by-the-Sea	5,205	24,693	0.9	24,379	1.1	150	1.0	18,774	3.6	224	-29.4	4,751	0.8	18,784	10	0.1	277	262
Mansfield	23,303	85,576	1.8	84,592	1.9	531	-1.9	45,227	5.1	23,566	3.8	14,916	2.4	45,237	10	0.0	1,028	566
Marblehead	19,962	72,572	2.6	71,557	2.5	490	0.0	50,237	4.4	6,271	-7.4	11,365	-5.7	50,240	3	0.0	549	406
Marion	5,183	22,037	1.8	21,769	2.1	67	-0.5	14,132	2.1	709	-13.2	5,837	5.4	14,173	40	0.3	190	109
MARLBOROUGH	38,469	126,294	-3.6	123,922	-3.6	384	1.0	80,996	-1.1	21,051	0.8	21,620	0.0	98,944	17,948	22.2	2,956	2,004
Marshfield	24,888	86,200	-4.3	85,444	-4.3	358	0.3	46,097	4.1	17,929	-6.5	18,552	-19.6	46,120	23	0.0	554	471
Mashpee	14,367	52,369	0.8	51,454	0.7	524	5.9	36,432	4.5	6,681	-4.8	5,553	-19.9	36,450	19	0.1	445	571
Mattapoisett	6,519	25,325	6.1	25,001	6.2	77	1.8	17,477	3.5	1,004	-14.1	4,989	6.1	17,486	10	0.1	332	222
Maynard	10,629	34,309	-2.7	33,819	-3.1	93	0.2	22,403	5.3	6,126	0.0	5,397	-18.7	22,411	8	0.0	427	428
Medfield	12,274	50,255	-4.9	49,617	-4.8	427	3.6	32,637	2.4	8,052	-6.0	6,312	-9.5	32,728	91	0.3	378	363
MEDFORD	55,578	142,548	-0.3	135,021	-0.6	6,902	4.9	81,579	3.9	26,471	-11.6	33,295	0.3	81,620	41	0.0	1,192	1,116
Medway	12,901	45,497	0.0	44,835	-0.3	225	9.8	26,694	3.0	12,107	8.0	6,237	-0.5	26,876	182	0.7	370	278
MELROSE	27,093	76,169	-1.0	75,056	-1.1	646	2.5	43,776	4.3	13,448	-10.4	17,915	1.4	43,781	4	0.0	614	525
Mendon	5,703	14,609	5.5	14,501	5.8	10	-26.5	10,340	1.3	428	-26.4	3,134	28.8	10,345	5	0.0	151	121
Merrimac	6,609	14,350	0.4	14,116	0.2	121	-8.0	9,427	6.4	1,259	-6.0	3,362	-5.4	9,439	12	0.1	118	90

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		2010 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		2010 (\$000)	2010 (\$000)	2010 (%)	2009 (\$000)	2010 (\$000)		
				2010 (\$000)	Change (%)	2010 (\$000)	Change (%)	2010 (\$000)	Change (%)	2010 (\$000)	Change (%)							
Methuen	44,371	128,436	-1.3	126,973	-1.2	1,000	3.4	61,297	2.5	51,399	3.7	19,839	-0.2	63,339	2,041	3.3	1,123	829
Middleborough	21,375	71,227	6.2	70,432	6.6	327	2.6	29,664	4.4	21,659	-1.8	12,233	3.4	29,682	18	0.1	801	621
Middlefield	559	1,433	-5.2	1,413	-4.7	1	91.6	1,061	6.1	185	-12.5	76	2.0	1,131	70	6.6	43	16
Middleton	9,241	25,371	-2.1	24,821	-2.3	283	17.6	18,653	1.7	2,528	-6.9	2,444	-9.0	19,199	546	2.9	327	225
Milford	27,616	79,538	1.7	78,635	1.7	139	-6.1	50,022	3.9	18,934	3.9	10,244	-3.5	50,029	7	0.0	908	457
Milbury	13,579	37,005	0.1	36,562	0.2	149	-6.9	18,641	6.1	8,745	-5.5	7,917	22.7	18,648	7	0.0	490	158
Millis	8,034	25,868	-0.4	25,574	-0.3	185	22.3	14,542	-1.9	5,947	6.1	4,077	14.5	14,551	9	0.1	217	94
Millville	2,960	5,262	7.6	5,165	7.7	23	34.1	3,781	3.2	424	-13.1	406	-5.3	3,799	18	0.5	29	26
Milton	26,186	86,786	4.2	82,777	4.1	3,550	4.6	60,119	11.7	9,446	-0.5	17,687	-3.6	60,126	6	0.0	576	443
Monroe	96	684	-22.6	679	-22.5	0	128.1	469	-5.2	111	-4.2	37	-8.4	516	47	10.0	14	1
Monson	9,073	27,188	2.0	26,562	2.4	554	-2.6	10,372	3.2	11,660	-3.1	3,946	12.9	10,375	3	0.0	198	72
Montague	8,175	18,342	5.5	18,127	5.8	85	5.2	11,872	5.6	1,483	-12.1	2,879	-3.9	11,877	5	0.0	285	194
Monterey	957	3,257	-0.3	3,223	0.4	1	-11.5	2,635	4.0	180	-11.1	269	-6.8	2,848	213	8.1	31	26
Montgomery	730	1,784	-3.0	1,765	-2.9	1	6.6	1,283	1.3	105	-14.4	124	0.0	1,299	16	1.2	18	13
Mount Washington	135	975	2.1	967	2.2	6	1.1	448	2.6	223	-10.6	64	-28.4	450	2	0.3	6	2
Nahant	3,630	11,743	-3.3	11,506	-3.3	86	-1.2	7,334	1.7	931	-11.5	3,268	-4.7	7,338	4	0.1	62	30
Nantucket	11,322	111,657	2.5	110,459	2.2	366	4.1	61,334	4.8	1,700	-9.5	37,514	-14.6	61,394	61	0.1	1,028	684
Natick	32,338	115,703	1.7	113,625	1.5	756	0.7	76,971	5.4	12,353	4.0	23,437	-4.4	77,025	54	0.1	2,395	2,148
Needham	29,037	134,192	6.9	132,217	7.1	1,014	1.9	87,832	7.2	9,460	3.2	33,381	23.0	87,871	38	0.0	2,103	1,871
New Ashford	248	607	-11.7	604	-11.2	0	-56.1	361	7.3	191	-3.8	41	-21.2	365	4	1.2	9	12

NEW BEDFORD	91,112	292,017	-1.3	288,958	-1.3	1,758	9.3	92,149	3.8	140,703	-2.7	54,988	-1.7	92,183	34	0.0	1,383	1,147
New Braintree	1,135	1,977	-1.6	1,943	-2.2	1	-40.3	1,593	2.7	175	-10.5	122	-11.8	1,603	10	0.6	41	22
New Marlborough	1,508	4,426	-2.4	4,375	-2.7	17	6.6	3,710	2.8	149	-13.2	318	-11.1	3,712	2	0.0	60	48
New Salem	957	2,291	2.5	2,253	3.1	18	1.6	1,482	3.3	126	-37.8	588	19.3	1,483	1	0.1	43	13
Newbury	6,912	17,642	6.1	17,360	5.8	225	36.5	13,019	4.6	1,381	-5.9	1,952	-6.4	13,028	9	0.1	117	66
NEWBURYPORT	17,594	60,895	0.2	60,406	0.3	207	-27.6	39,291	3.4	6,181	-14.4	13,670	-3.0	39,338	47	0.1	558	402
NEWTON	84,600	350,446	5.0	342,245	5.1	5,371	2.3	233,300	3.7	24,107	-11.6	74,144	5.9	233,389	89	0.0	3,712	2,829
Norfolk	11,188	32,626	2.9	32,128	3.0	331	2.5	21,122	3.7	4,886	-15.3	5,362	3.4	21,130	8	0.0	413	322
NORTH ADAMS	13,816	40,331	1.2	38,909	1.3	1,220	7.1	11,602	5.0	19,364	-7.1	6,546	-4.7	12,449	847	7.3	300	88
North Andover	27,759	86,905	-2.0	84,312	-2.2	2,221	2.6	56,715	3.0	9,187	-8.7	21,835	-2.0	56,740	24	0.0	533	624
North Attleborough	27,825	86,992	0.7	84,410	0.6	2,067	5.6	39,140	2.8	25,019	-5.8	17,468	2.6	39,175	35	0.1	313	155
North Brookfield	5,057	13,901	-3.4	13,827	-3.3	11	-23.7	4,937	3.6	5,124	-5.5	2,633	-9.5	4,944	7	0.1	90	52
North Reading	14,463	54,872	1.8	54,279	1.6	169	1.4	33,731	4.0	9,320	1.2	8,974	-0.5	33,754	23	0.1	856	586
NORTHAMPTON	28,370	91,304	2.0	90,450	2.1	441	3.1	40,367	8.5	16,180	-6.9	30,565	-1.4	40,377	11	0.0	686	376
Northborough	14,863	48,663	1.0	48,214	0.9	165	-6.7	35,640	4.1	5,435	-2.3	6,696	-9.1	35,785	145	0.4	676	720
Northbridge	14,720	44,239	1.1	43,813	1.1	170	3.3	15,974	-1.7	18,276	-2.8	6,905	14.2	15,983	10	0.1	254	124
Northfield	3,311	6,758	-4.1	6,701	-4.2	7	6.2	5,482	1.8	371	-35.2	762	2.4	5,485	3	0.1	79	29
Norton	19,311	52,456	1.5	51,902	1.7	369	-5.0	25,563	4.3	16,735	-5.6	6,707	-5.4	25,578	14	0.1	579	441
Norwell	10,336	43,375	2.5	41,885	2.5	949	-0.5	30,222	3.0	4,861	1.2	6,561	5.8	30,246	24	0.1	472	257
Norwood	28,459	157,917	8.3	156,257	8.5	913	0.0	51,359	5.6	9,509	-13.7	89,750	15.9	51,390	31	0.1	1,276	867
Oak Bluffs	3,954	25,835	-1.9	25,483	-1.9	254	1.1	18,104	2.7	1,540	-11.5	5,119	-11.3	18,138	34	0.2	187	122
Oakham	1,946	2,911	0.8	2,866	0.2	20	311.8	2,099	10.3	302	-15.0	357	-23.0	2,115	16	0.8	41	27
Orange	7,699	18,888	-3.9	18,383	-4.0	376	-1.2	7,360	1.8	7,332	-6.8	3,181	-3.4	7,364	5	0.1	118	78
Orleans	6,256	28,578	-2.1	27,980	-2.3	416	3.3	19,487	2.7	478	-40.0	6,939	-9.5	19,488	1	0.0	190	201
Otis	1,396	4,664	-4.7	4,589	-4.8	43	-2.6	3,836	0.1	112	-13.0	278	-0.4	3,923	86	2.2	74	52

**2010 Municipal Financial Data**

CITY/Town	2009 Population	Total		Expenditures			Revenue Resources			Tax Limit (\$000)	Excess Capacity		Levy from Growth					
		Amount to Raise (\$000)	Change (%)	Local		Assessments		Property Taxes			Local Aid		2010 (\$000)	Change (%)	2009 (\$000)	2010 (\$000)		
				2010 Change (\$000)	2010 Change (%)	2010 Change (\$000)	2010 Change (%)	2010 Change (\$000)	2010 Change (%)		2010 Change (\$000)	2010 Change (%)						
Oxford	13,813	35,697	3.3	35,431	3.5	65	-3.4	16,541	5.4	12,713	-2.7	4,123	32.5	16,551	9	0.1	348	279
Palmer	13,124	34,740	0.3	34,506	0.4	64	-10.7	14,631	2.9	15,120	-4.4	4,361	7.7	14,638	6	0.0	215	84
Paxton	4,832	11,422	8.4	11,254	8.1	59	-11.3	8,190	14.5	926	-7.8	1,911	-0.2	8,195	4	0.1	61	34
PEABODY	51,726	146,957	0.9	140,540	1.1	5,371	-1.1	82,691	4.4	26,666	-8.9	32,693	-8.2	86,569	3,878	4.7	1,261	1,751
Pelham	1,399	4,853	7.1	4,781	7.1	42	63.2	3,262	2.8	448	-0.1	384	-2.7	3,301	39	1.2	42	56
Pembroke	18,848	54,534	1.4	54,006	1.5	236	0.9	30,214	2.8	15,648	4.2	7,103	2.8	30,222	8	0.0	431	281
Pepperell	11,508	22,909	1.0	22,669	1.0	26	4.3	14,808	8.2	1,400	-8.5	5,255	-3.8	14,808	0	0.0	173	171
Peru	830	1,972	6.8	1,963	7.4	1	20.0	1,313	4.4	249	-11.7	148	25.3	1,522	208	15.9	24	21
Petersham	1,327	3,560	-0.5	3,517	-0.5	3	-12.8	2,049	5.8	604	-6.9	602	3.9	2,049	0	0.0	39	50
Phillipston	1,787	3,500	3.6	3,474	4.0	4	-18.6	2,581	6.0	209	-17.0	404	7.7	2,584	3	0.1	50	50
PITTSFIELD	42,432	128,033	-1.6	126,695	-1.7	478	0.0	60,259	4.2	49,346	-0.9	18,167	-11.7	66,808	6,549	10.9	1,416	1,195
Plainfield	595	1,571	3.1	1,558	3.1	1	15.5	1,228	3.1	116	-8.0	86	0.5	1,238	10	0.8	25	10
Plainville	8,289	25,012	-1.4	24,474	-1.6	374	13.9	14,810	3.2	4,708	-6.0	4,499	-8.6	14,817	7	0.0	369	152
Plymouth	56,845	184,999	1.0	183,200	1.0	849	-2.4	111,626	4.8	30,642	1.2	33,660	-7.7	117,443	5,817	5.2	1,603	1,069
Plympton	2,800	7,429	2.2	7,287	2.0	49	0.8	5,692	4.5	818	-8.7	561	-15.7	5,696	3	0.1	86	113
Princeton	3,520	9,198	-0.4	9,121	0.0	27	-11.0	7,273	4.1	792	-11.3	816	-2.7	7,277	4	0.1	133	49
Provincetown	3,417	27,888	2.4	27,385	2.5	316	14.5	14,837	5.0	526	-3.6	10,205	11.2	14,866	29	0.2	185	117
QUINCY	91,073	275,993	-3.7	270,320	-3.8	2,730	7.3	170,197	0.6	40,305	-4.0	60,612	2.1	178,380	8,183	4.8	3,698	2,871
Randolph	31,040	84,476	-1.1	83,196	1.8	980	-71.2	46,588	3.8	18,681	-7.2	18,007	-3.4	46,602	14	0.0	384	700
Raynham	13,648	34,230	2.4	33,530	2.2	303	-0.8	25,102	3.5	1,433	-26.6	5,636	4.5	25,106	4	0.0	318	358

Reading	23,512	85,668	0.3	84,545	0.4	502	-0.8	50,129	2.0	13,624	-1.6	19,260	-2.9	50,181	52	0.1	556	553
Rehoboth	11,515	20,481	0.0	19,828	-0.9	292	-2.2	16,643	3.8	1,163	-14.6	2,332	-14.1	16,647	4	0.0	366	263
REVERE	51,693	138,182	1.5	130,899	1.2	6,483	11.3	61,893	3.7	49,229	3.9	29,456	8.3	61,930	37	0.1	903	699
Richmond	1,571	5,706	3.0	5,650	3.1	21	-3.8	3,910	2.5	767	-2.6	623	0.0	3,952	41	1.1	35	47
Rochester	5,312	16,411	0.4	16,214	0.3	69	-5.8	8,888	8.3	2,252	-15.8	4,568	2.2	8,896	8	0.1	128	156
Rockland	18,086	48,462	4.3	46,554	4.9	1,538	-1.9	24,428	18.8	13,324	-4.2	9,327	-11.9	24,441	14	0.1	415	292
Rockport	7,675	29,364	-0.3	28,800	-0.6	467	13.6	16,680	2.5	1,819	-41.8	8,488	-2.9	16,752	72	0.4	146	110
Rowe	347	4,049	14.9	4,011	14.5	3	-13.7	2,901	2.7	98	-8.4	82	9.9	2,903	1	0.0	8	4
Rowley	5,826	14,973	2.0	14,647	2.3	155	0.2	10,976	4.5	606	-19.3	2,879	1.3	10,983	7	0.1	199	107
Royalston	1,353	2,009	-8.7	1,975	-9.0	13	226.5	1,299	2.3	245	-3.8	250	-2.2	1,300	1	0.1	27	10
Russell	1,769	4,910	-13.5	4,814	-13.3	4	14.7	2,469	2.4	431	-12.3	1,705	4.6	2,496	27	1.1	102	25
Rutland	8,068	15,916	1.7	15,794	1.8	37	-13.6	10,182	4.8	1,786	-8.0	2,773	2.6	10,186	4	0.0	268	187
SALEM	41,361	124,162	-0.1	119,594	-0.5	3,466	2.7	70,082	4.5	28,734	3.5	25,747	-2.6	70,135	53	0.1	1,333	1,065
Salisbury	8,608	22,722	2.2	22,445	2.2	182	8.0	14,807	4.7	920	-18.4	6,206	-2.1	14,841	34	0.2	430	210
Sandisfield	849	2,492	-9.9	2,441	-10.4	1	-33.0	2,089	-2.6	82	-11.2	124	0.0	2,209	121	5.8	50	38
Sandwich	19,960	68,398	-0.8	67,537	-0.6	484	2.5	45,307	1.5	9,992	-9.1	7,748	-14.1	45,335	29	0.1	629	546
Saugus	27,946	71,868	1.0	70,687	1.2	784	0.5	48,100	3.7	8,494	-12.8	15,133	1.6	48,103	3	0.0	721	689
Savoy	707	2,006	-0.3	1,967	-0.4	16	-3.6	1,037	4.3	745	-4.3	118	-1.4	1,038	0	0.0	27	7
Scituate	18,297	66,048	1.1	65,529	1.1	269	0.5	42,054	3.1	7,087	-9.1	16,065	0.7	42,093	39	0.1	477	341
Seekonk	13,869	42,957	1.4	42,177	1.5	314	1.3	29,329	3.2	7,149	-13.5	4,521	7.0	29,376	47	0.2	750	467
Sharon	18,044	71,901	0.9	70,827	1.2	574	0.3	48,437	-1.3	10,307	1.7	8,049	-4.1	50,801	2,364	4.9	1,311	663
Sheffield	3,297	8,823	-4.5	8,729	-3.9	31	2.2	7,588	5.0	284	-17.7	577	-2.6	7,662	74	1.0	186	135
Shelburne	2,031	3,812	-4.8	3,780	-4.8	8	-8.4	2,846	3.0	247	-20.5	479	-13.1	2,862	16	0.6	69	25
Sherborn	4,285	22,776	-0.1	22,541	-0.2	65	0.7	19,435	1.7	1,041	-8.3	1,103	-17.9	19,653	217	1.1	228	195
Shirley	8,110	17,027	-1.4	16,814	-1.4	57	2.7	7,706	3.4	5,875	-7.2	2,724	-1.9	7,712	6	0.1	108	70

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CITY/Town	2009 Population	Total		Expenditures				Revenue Resources				Tax Limit (\$000)	Excess Capacity		Levy from Growth			
		Amount to Raise (\$000)	Change (%)	Local (\$000)	2010 Change (%)	Assessments (\$000)	2010 Change (%)	Property Taxes (\$000)	2010 Change (%)	Local Aid (\$000)	2010 Change (%)		Local Receipts (\$000)	2010 Change (%)	2010 (\$000)	2010 (%)	2009 (\$000)	2010 (%)
Shrewsbury	33,973	97,483	-0.9	96,377	-1.0	347	-4.5	49,103	2.2	26,507	0.0	11,743	-8.1	49,186	83	0.2	525	414
Shutesbury	1,836	5,669	-1.3	5,633	-1.5	2	20.4	3,995	1.7	972	-4.1	566	0.7	4,038	43	1.1	37	30
Somerset	18,556	59,752	6.6	58,758	6.8	319	-5.8	38,410	1.7	6,941	-8.1	10,864	18.9	44,095	5,685	14.8	226	323
SOMERVILLE	76,460	203,521	0.1	197,031	0.1	5,007	1.1	96,493	4.3	48,588	-11.3	49,526	4.0	96,510	17	0.0	2,063	1,662
South Hadley	17,387	41,585	-1.8	41,226	-1.8	149	-2.8	20,470	2.9	12,074	-3.2	7,182	-1.1	20,470	0	0.0	333	162
Southampton	5,991	15,355	-2.7	15,283	-2.7	11	-40.1	8,163	5.0	3,439	-6.3	3,002	-10.1	8,167	4	0.0	275	205
Southborough	9,724	45,642	-0.2	45,189	0.4	119	-8.3	30,940	-0.9	5,575	2.6	5,491	-1.8	31,579	639	2.1	598	457
Southbridge	17,487	54,029	2.2	53,715	2.3	114	22.2	14,788	5.6	20,472	-5.9	12,578	10.3	15,244	456	3.1	232	231
Southwick	9,706	21,485	-0.2	21,314	-0.1	34	23.0	13,519	4.1	1,214	-13.7	5,009	10.7	13,520	2	0.0	206	188
Spencer	12,017	18,210	-1.7	17,883	-1.6	112	5.1	10,325	2.2	2,194	-11.8	4,145	2.7	10,332	7	0.1	157	79
SPRINGFIELD	155,575	579,405	-3.4	571,096	-3.4	2,940	4.3	170,817	4.7	331,888	0.1	43,750	0.7	170,824	7	0.0	5,735	3,590
Sterling	7,786	21,330	-2.6	21,165	-2.6	63	-6.6	14,536	0.0	1,707	-10.7	3,096	2.9	15,437	900	6.2	190	146
Stockbridge	2,196	9,668	8.8	9,477	9.2	90	2.5	6,031	1.6	146	-22.4	1,989	4.3	7,181	1,151	19.1	87	53
Stoneham	21,560	64,267	-1.1	63,127	1.0	558	-66.4	37,819	2.8	8,886	-10.1	14,723	0.6	37,828	9	0.0	528	242
Stoughton	27,169	85,019	1.7	81,885	1.7	2,534	1.9	47,414	5.9	16,526	-3.7	19,693	-1.0	47,441	27	0.1	615	1,084
Stow	6,671	24,662	9.8	24,331	9.8	85	1.8	19,400	5.0	944	-10.0	3,826	46.6	19,435	35	0.2	492	383
Sturbridge	8,859	27,657	-2.8	27,442	-2.5	105	-7.8	17,541	2.3	3,225	1.7	5,295	-5.2	17,633	91	0.5	327	117
Sudbury	17,714	81,095	-0.3	80,437	0.0	125	0.4	65,529	3.6	7,546	-5.3	7,355	-16.5	65,621	92	0.1	855	634
Sunderland	3,909	7,481	-7.5	7,353	-7.6	107	6.6	4,325	1.5	1,461	-9.8	794	-6.4	4,328	3	0.1	36	27
Sutton	9,180	27,265	0.6	27,065	0.9	73	-7.4	15,631	4.6	7,506	-4.0	2,642	-0.3	16,137	506	3.2	405	205

Swampscott	14,044	54,534	1.5	53,973	1.7	384	-2.4	40,164	3.7	4,200	-9.7	9,648	-2.1	40,168	4	0.0	519	491
Swansea	16,175	33,716	-1.9	33,058	-1.9	285	-3.9	22,803	3.3	7,272	-3.5	3,415	-8.8	22,806	3	0.0	324	209
TAUNTON	55,815	178,470	4.2	176,148	4.3	1,079	-1.1	66,560	4.4	58,270	-1.8	34,223	-0.2	66,572	12	0.0	1,653	1,232
Templeton	7,963	14,508	4.2	14,351	4.7	53	27.5	7,243	2.1	1,406	-9.6	4,589	7.5	7,248	5	0.1	124	58
Tewksbury	30,597	95,750	2.3	94,198	2.2	342	1.2	53,790	3.9	16,187	-10.6	22,366	8.9	53,831	41	0.1	1,041	1,043
Tisbury	3,916	25,021	-4.8	24,336	-4.9	338	0.8	17,290	4.2	773	-6.6	4,320	0.9	17,619	329	1.9	174	198
Tolland	466	1,192	-5.5	1,182	-5.4	1	217.4	927	3.2	142	-10.7	76	4.0	928	1	0.1	13	8
Topsfield	6,144	22,812	2.4	22,496	2.8	179	6.6	16,636	3.2	2,220	-8.8	2,677	19.9	16,816	180	1.1	221	110
Townsend	9,687	17,509	-1.9	17,311	-1.9	69	0.8	13,219	2.2	1,396	-20.3	2,062	-3.7	13,228	9	0.1	163	77
Truro	2,123	16,836	5.3	16,498	5.4	240	3.8	11,561	8.9	509	-3.1	2,174	-2.4	11,582	22	0.2	178	136
Tyngsborough	11,980	34,849	-0.6	34,448	-0.7	99	0.6	19,354	3.6	9,576	-2.3	4,473	-9.2	19,371	17	0.1	341	279
Tyringham	340	1,331	-5.9	1,317	-5.9	9	9.8	1,067	0.8	67	-7.5	99	1.6	1,102	35	3.3	14	6
Upton	6,722	16,906	-0.6	16,626	-0.9	54	-8.1	13,451	3.6	628	-13.7	2,718	-2.0	13,452	0	0.0	224	161
Uxbridge	12,887	41,288	-0.3	40,945	-0.5	95	5.1	19,943	3.9	11,729	-4.7	5,505	-5.7	19,971	29	0.1	400	196
Wakefield	25,199	74,897	-0.6	73,874	-0.5	581	-0.2	47,521	3.9	9,526	-7.1	16,727	-3.1	47,529	8	0.0	711	655
Wales	1,905	3,846	0.2	3,799	0.9	20	0.8	2,456	3.9	935	-7.0	316	3.4	2,459	4	0.1	60	27
Walpole	23,461	77,212	0.8	75,740	0.4	771	3.2	48,475	4.1	10,323	-7.4	13,032	-5.8	48,510	35	0.1	717	987
WALTHAM	60,605	214,244	3.2	209,918	3.3	1,373	3.2	139,965	8.4	17,390	-14.7	48,556	-4.2	143,322	3,357	2.4	2,997	2,511
Ware	9,888	26,742	-5.2	25,989	-5.1	617	-3.2	11,290	2.9	10,838	-5.4	3,281	20.3	11,298	8	0.1	252	87
Wareham	21,349	58,547	-1.1	56,171	-1.4	2,056	10.7	29,716	3.4	16,284	-0.7	12,454	-7.4	29,747	31	0.1	753	326
Warren	5,287	8,606	1.1	8,530	1.1	13	-20.2	5,733	5.1	927	-8.4	1,716	-2.2	5,976	243	4.2	95	76
Warwick	748	1,896	5.5	1,880	5.7	1	4.1	1,328	2.8	231	-12.3	254	70.1	1,420	92	7.0	23	17
Washington	541	1,324	-2.3	1,314	-2.2	0	-28.2	878	5.2	154	-11.7	195	6.9	917	39	4.4	52	21
Watertown	33,120	109,706	2.8	106,695	4.6	2,091	-45.2	69,790	3.3	10,642	-12.9	26,159	9.7	69,815	25	0.0	980	700
Wayland	13,503	68,817	4.0	67,613	4.0	97	2.4	53,708	3.8	4,667	-7.0	7,791	-2.1	53,726	18	0.0	667	521



**2010 Municipal Financial Data**

CITY/Town	2009 Population	Total		Expenditures			Revenue Resources			Tax Limit (\$000)	Excess Capacity (\$000)	Levy from Growth (\$000)						
		Amount to Raise (\$000)	Change (%)	Local (\$000)	2010 Change (%)	Assessments (\$000)	2010 Change (%)	Property Taxes (\$000)	2010 Change (%)			Local Aid (\$000)	2010 Change (%)	Local Receipts (\$000)	2010 Change (%)			
Webster	16,877	38,684	-1.1	38,413	-0.4	120	-7.2	16,533	3.4	12,501	1.7	9,766	-2.6	16,535	2	0.0	263	174
Wellesley	27,412	133,035	-0.1	131,556	-0.2	1,049	2.8	94,131	5.5	9,748	7.3	25,781	-5.0	94,163	33	0.0	1,697	1,416
Wellfleet	2,789	18,597	0.5	18,229	0.4	262	2.8	13,336	11.8	450	-13.3	2,591	-31.8	13,379	43	0.3	79	87
Wendell	1,002	2,229	-2.8	2,173	-4.0	2	-1.1	1,519	6.1	276	-26.3	155	12.9	1,673	154	10.1	39	11
Wenham	4,778	15,732	-4.7	15,511	-4.5	121	1.1	11,985	2.4	401	-25.9	2,771	-2.1	11,996	10	0.1	191	47
West Boylston	8,109	23,115	-0.5	22,941	-0.5	66	-1.4	13,018	2.3	4,444	-6.2	3,658	-5.3	13,023	5	0.0	753	45
West Bridgewater	6,699	24,944	5.6	23,981	5.7	717	2.2	16,741	6.2	3,041	-3.8	3,353	-8.4	16,744	3	0.0	298	247
West Brookfield	3,863	9,260	34.2	9,152	34.8	9	-19.6	4,280	2.4	696	-14.0	820	0.0	4,289	8	0.2	67	26
West Newbury	4,406	13,041	-3.5	12,796	-4.0	129	39.5	9,870	3.1	347	-20.8	2,070	-6.2	9,878	7	0.1	143	95
West Springfield	28,165	90,580	2.0	87,861	2.4	1,819	-4.9	54,897	4.4	23,030	1.8	11,564	-1.1	55,392	495	0.9	1,008	1,059
West Stockbridge	1,432	4,922	-5.9	4,893	-5.9	1	-25.1	3,941	2.4	104	-19.1	395	-2.3	4,692	751	19.0	90	73
West Tisbury	2,701	15,535	-4.0	15,191	-4.3	229	4.8	11,340	1.4	933	-9.2	2,409	-19.1	12,244	904	8.0	102	99
Westborough	18,391	88,259	0.9	87,405	1.3	222	-3.0	57,604	3.2	9,638	-3.4	18,292	3.9	57,708	104	0.2	1,255	625
WESTFIELD	42,133	126,351	-0.1	122,939	-0.2	2,921	2.5	54,355	3.8	44,590	-3.1	25,300	0.2	54,400	45	0.1	1,066	686
Westford	22,624	94,036	-0.2	93,359	-0.1	226	1.5	55,928	3.0	21,387	2.4	14,378	-2.4	55,940	12	0.0	1,192	531
Westhampton	1,593	4,392	-1.2	4,347	-1.2	2	-7.7	3,385	3.2	610	2.0	295	0.0	3,412	27	0.8	91	47
Westminster	7,478	20,556	-13.5	20,095	-14.5	61	-7.0	13,333	0.0	779	-20.5	4,502	-7.3	14,324	991	7.4	213	152
Weston	11,954	79,037	0.7	78,393	0.8	258	2.1	58,075	1.9	4,435	-5.2	12,747	-4.9	60,446	2,370	4.1	1,122	1,112
Westport	15,504	31,584	0.3	30,891	0.6	373	-2.1	19,535	4.5	5,975	-10.7	4,705	-5.2	19,539	4	0.0	308	202
Westwood	14,330	68,418	-19.8	67,365	-19.9	530	2.0	51,832	2.9	7,856	2.6	7,528	-70.3	51,884	52	0.1	693	658

Weymouth	54,005	147,258	-1.0	144,850	1.9	1,709	-70.2	75,389	3.2	33,514	-5.7	36,263	-5.2	75,391	2	0.0	709	492
Whately	1,573	4,708	-3.0	4,654	-3.2	19	4.0	3,310	1.3	413	-37.2	493	5.7	3,318	8	0.2	56	50
Whitman	14,189	29,799	0.1	29,491	0.1	173	1.8	17,402	5.1	2,409	-8.2	7,209	0.2	17,425	22	0.1	163	159
Wilbraham	14,179	35,285	0.6	34,831	0.7	236	-11.1	27,419	3.3	1,406	-17.4	5,565	2.6	27,430	11	0.0	410	248
Williamsburg	2,522	6,488	5.5	6,387	5.6	25	-5.3	4,506	3.5	776	-6.3	852	7.7	4,526	20	0.4	89	75
Williamstown	8,028	21,444	1.2	21,291	1.2	28	9.0	13,181	3.6	1,964	-12.8	5,249	-2.7	13,364	183	1.4	178	123
Wilmington	22,373	77,568	2.3	76,309	2.8	542	3.8	54,297	4.1	14,993	-2.9	8,030	7.2	54,301	5	0.0	1,441	1,021
Winchendon	10,316	27,887	-4.3	27,763	-4.1	39	12.0	9,601	3.0	14,434	3.1	4,059	2.1	9,603	1	0.0	161	96
Winchester	21,497	86,861	0.8	86,069	0.8	458	0.3	61,743	2.8	8,082	-1.5	12,447	-2.6	61,748	5	0.0	555	471
Windsor	868	2,001	-1.5	1,979	-0.6	16	2.1	1,282	1.1	216	-11.3	191	8.6	1,303	21	1.6	23	14
Winthrop	19,235	44,333	3.4	43,520	3.2	530	25.2	23,057	15.6	9,672	-11.4	9,716	0.2	23,062	4	0.0	273	106
WOBURN	38,987	133,357	1.0	128,734	1.6	3,638	-4.0	82,930	3.0	12,369	-14.5	26,588	-2.5	84,517	1,587	1.9	2,070	798
WORCESTER	182,421	565,869	0.0	559,999	0.2	3,120	3.9	207,503	4.2	258,422	-0.1	102,905	1.8	219,535	12,032	5.8	3,603	3,031
Worthington	1,277	3,167	-1.3	3,145	-1.1	2	-8.6	2,148	1.7	215	-14.3	163	0.0	2,229	81	3.8	37	34
Wrentham	11,224	34,050	-2.3	33,568	-2.2	217	0.4	23,736	3.5	5,009	-6.9	3,370	-11.0	23,743	7	0.0	453	248
Yarmouth	23,848	78,798	6.3	77,537	6.5	707	1.9	44,520	4.7	1,548	-31.3	24,908	-3.9	44,527	7	0.0	320	259

## 2010 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certified	2010 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Abington	1,841,793	10	13.86	13.86	—	13.86
Acton	3,741,421	10	17.12	17.12	—	17.12
Acushnet	1,191,725	10	10.64	10.47	—	12.81
Adams	494,011	09	15.81	15.33	—	18.19
Agawam	2,796,296	09	15.83	12.94	—	27.07
Alford	249,106	08	4.50	4.50	—	4.50
Amesbury	1,907,592	08	17.77	17.77	—	17.77
Amherst	2,127,375	09	16.95	16.95	—	16.95
Andover	6,837,657	09	14.81	13.19	13.19	21.33
Arlington	6,892,736	10	12.11	12.11	—	12.11
Ashburnham	627,539	09	16.15	16.15	—	16.15
Ashby	319,194	09	13.64	13.64	—	13.64
Ashfield	221,103	09	13.54	13.54	—	13.54
Ashland	2,200,544	09	15.10	15.10	15.10	15.10
Athol	724,403	10	13.30	13.30	—	13.30
ATTLEBORO	4,267,810	08	12.39	11.20	—	18.28
Auburn	1,862,434	10	17.10	14.34	—	23.95
Avon	845,198	08	16.74	10.88	—	22.96
Ayer	972,743	08	16.48	11.49	—	25.54
Barnstable	13,360,218	10	6.87	7.77	—	6.87
Barre	451,388	10	12.35	12.35	—	12.35
Becket	551,988	10	7.95	7.95	—	7.95
Bedford	2,755,936	08	16.86	13.08	9.81	29.51
Belchertown	1,377,547	09	14.86	14.86	—	14.86
Bellingham	2,206,814	10	13.29	11.96	—	16.61
Belmont	5,291,130	10	12.16	12.16	—	12.16
Berkley	839,890	10	8.74	8.74	—	8.74
Berlin	559,302	10	13.37	13.37	—	13.37
Bernardston	212,302	10	15.47	15.47	—	15.47
BEVERLY	5,650,102	08	12.94	11.63	11.63	20.58
Billerica	5,453,285	09	16.27	12.53	—	28.47
Blackstone	954,708	10	14.05	14.05	—	14.05
Blandford	169,714	10	12.62	12.62	—	12.62
Bolton	931,524	09	17.61	17.61	—	17.61
BOSTON	87,256,532	10	16.79	11.88	—	29.38
Bourne	4,609,881	09	7.54	7.54	—	7.54
Boxborough	961,331	09	16.53	16.53	—	16.53
Boxford	1,746,156	09	12.37	12.37	—	12.37
Boylston	688,998	08	12.82	12.82	—	12.82
Braintree	5,359,518	09	12.37	9.67	—	21.65
Brewster	3,752,841	10	6.20	6.20	—	6.20
Bridgewater	2,445,667	09	12.31	12.31	—	12.31
Brimfield	443,947	08	11.93	11.93	—	11.93
BROCKTON	5,868,202	08	17.01	13.77	—	28.24
Brookfield	293,133	10	14.28	14.28	—	14.28
Brookline	14,841,644	09	10.29	10.97	—	17.80
Buckland	216,887	10	13.78	13.78	—	13.78
Burlington	4,519,334	09	17.48	10.90	—	29.70
CAMBRIDGE	24,271,701	08	11.07	7.72	—	18.75
Canton	3,989,631	10	13.46	10.83	—	21.77
Carlisle	1,385,741	10	14.62	14.62	—	14.62
Carver	1,166,103	09	14.33	13.49	—	19.34
Charlemont	132,466	08	15.79	15.79	—	15.79
Charlton	1,482,115	08	10.24	10.24	—	10.24
Chatham	6,364,049	10	3.82	3.82	—	3.82
Chelmsford	4,855,429	10	15.15	15.15	—	15.15
CHELSEA	2,131,640	10	16.57	12.09	—	29.00
Cheshire	304,883	10	9.33	9.33	—	9.33
Chester	127,534	09	16.74	16.74	—	16.74
Chesterfield	144,473	10	15.26	15.26	—	15.26

CITY/Town	Assessed Value (\$000)	Year Certified	2010 Tax Rates			
			Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
CHICOPEE	3,665,344	08	16.74	13.63	—	28.95
Chilmark	3,060,584	09	2.03	2.03	—	2.03
Clarksburg	122,700	10	10.10	10.10	—	10.10
Clinton	1,164,794	09	14.86	13.35	—	24.52
Cohasset	2,438,740	08	11.22	11.22	—	11.22
Colrain	168,908	10	14.95	14.95	—	14.95
Concord	5,026,552	08	13.09	13.09	—	13.09
Conway	259,788	08	13.12	13.12	—	13.12
Cummington	127,188	08	11.92	11.92	—	11.92
Dalton	615,400	10	15.80	15.80	—	15.80
Danvers	4,096,959	10	13.68	12.22	—	17.92
Dartmouth	5,292,641	08	8.51	7.85	—	11.91
Dedham	4,005,879	10	16.50	13.57	—	28.87
Deerfield	685,685	08	11.86	11.86	—	11.86
Dennis	6,311,439	08	5.27	5.27	5.27	5.27
Dighton	904,797	10	12.92	11.50	—	22.61
Douglas	939,198	08	11.77	11.77	—	11.77
Dover	2,291,621	08	10.92	10.92	—	10.92
Dracut	2,952,878	09	11.81	11.81	—	11.81
Dudley	907,846	08	9.57	9.57	—	9.57
Dunstable	493,856	08	13.79	13.79	—	13.79
Duxbury	3,502,292	09	11.81	11.81	—	11.81
East Bridgewater	1,615,344	10	12.38	12.38	—	12.38
East Brookfield	234,719	08	12.19	12.19	—	12.19
East Longmeadow	1,795,003	08	17.38	17.38	—	17.38
Eastham	2,897,862	10	5.51	5.51	—	5.51
Easthampton	1,391,082	10	12.41	12.41	—	12.41
Easton	3,058,665	10	13.49	13.49	—	13.49
Edgartown	6,748,455	08	3.09	3.09	—	3.09
Egremont	443,037	08	6.94	6.94	—	6.94
Erving	619,263	09	11.13	7.01	7.01	12.14
Essex	829,857	10	12.26	12.26	—	12.26
EVERETT	3,707,403	09	21.15	13.51	—	37.02
Fairhaven	2,129,465	08	10.21	8.89	—	17.87
FALL RIVER	6,117,043	10	11.31	9.04	—	19.79
Falmouth	11,175,753	08	6.75	6.75	6.75	6.75
FITCHBURG	2,443,382	10	15.49	14.44	—	20.13
Florida	123,289	09	15.60	8.00	—	23.31
Foxborough	2,789,786	10	11.79	11.79	—	11.79
Framingham	7,934,481	09	19.23	14.52	—	33.65
Franklin	4,354,757	08	12.03	12.03	—	12.03
Freetown	1,260,403	09	11.37	10.30	—	16.48
GARDNER	1,202,157	08	14.86	14.86	—	14.86
Aquinnah (Gay Head)	709,978	08	3.79	3.79	—	3.79
Georgetown	1,229,805	10	10.58	10.58	—	10.58
Gill	148,863	08	13.71	13.71	—	13.71
GLOUCESTER	5,381,431	08	10.56	10.49	—	11.20
Goshen	126,753	09	14.32	14.32	—	14.32
Gosnold	282,644	08	1.81	1.81	—	1.81
Grafton	2,154,670	10	12.43	12.43	—	12.43
Granby	580,889	09	14.51	14.51	—	14.51
Granville	207,329	10	11.20	11.20	—	11.20
Great Barrington	1,451,066	10	11.52	11.52	—	11.52
Greenfield	1,372,363	08	17.68	17.68	—	17.68
Groton	1,534,542	08	15.78	15.78	—	15.78
Groveland	857,642	10	11.93	11.93	—	11.93
Hadley	924,919	08	9.32	9.32	—	9.32
Halifax	892,766	10	13.99	13.99	—	13.99
Hamilton	1,377,978	09	16.29	16.29	—	16.29
Hampden	562,040	09	15.84	15.84	—	15.84

CITY/Town	Assessed Value (\$000)	Year Certified	2010 Tax Rates			
			Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
Hancock	326,935	10	3.48	3.48	—	3.48
Hanover	2,369,061	08	13.51	13.41	—	13.91
Hanson	1,207,854	10	11.98	11.98	—	11.98
Hardwick	259,826	09	11.06	11.06	—	11.06
Harvard	1,138,996	08	14.33	14.33	—	14.33
Harwich	4,944,912	10	7.03	7.03	—	7.03
Hatfield	478,512	10	10.87	10.87	—	10.87
HAVERHILL	5,498,524	08	14.21	12.76	—	21.31
Hawley	47,091	09	14.65	14.65	—	14.65
Heath	94,223	08	16.98	16.98	—	16.98
Hingham	5,636,105	08	10.77	10.77	—	10.77
Hinsdale	276,071	09	11.13	11.13	—	11.13
Holbrook	1,095,476	10	17.97	15.80	—	30.40
Holden	1,883,983	10	14.80	14.80	—	14.80
Holland	333,725	10	13.21	13.21	—	13.21
Holliston	2,061,165	10	16.31	16.31	—	16.31
HOLYOKE	2,166,901	10	21.37	14.98	—	36.54
Hopedale	707,055	09	14.41	13.52	—	21.62
Hopkinton	2,814,895	10	15.76	15.76	15.76	15.76
Hubbardston	491,507	10	10.69	10.69	—	10.69
Hudson	2,330,973	10	15.33	13.02	—	25.30
Hull	1,950,842	10	11.47	11.47	—	11.47
Huntington	198,595	10	14.09	14.09	—	14.09
Ipswich	2,446,151	10	11.54	11.54	—	11.54
Kingston	1,811,316	10	13.54	13.54	—	13.54
Lakeville	1,549,658	08	10.22	10.22	—	10.22
Lancaster	826,026	08	16.07	16.07	—	16.07
Lanesborough	409,212	08	16.30	16.30	—	16.30
LAWRENCE	2,979,929	09	15.89	12.57	—	27.80
Lee	889,111	08	12.61	12.61	—	12.61
Leicester	968,346	08	11.73	11.73	—	11.73
Lenox	1,182,748	08	10.56	9.92	—	13.50
LEOMINSTER	3,510,330	09	13.82	13.82	13.82	13.82
Leverett	260,984	09	15.80	15.80	—	15.80
Lexington	7,891,591	08	15.42	13.86	—	26.21
Leyden	84,065	08	16.60	16.60	—	16.60
Lincoln	1,852,936	10	11.60	11.47	—	15.09
Littleton	1,451,399	10	16.35	14.63	—	23.11
Longmeadow	2,084,467	09	18.28	18.28	—	18.28
LOWELL	6,390,673	08	15.69	13.27	—	27.46
Ludlow	1,801,425	08	14.82	14.82	—	14.82
Lunenburg	1,227,274	09	14.20	14.20	—	14.20
LYNN	5,246,832	08	17.74	15.53	—	31.05
Lynnfield	2,373,479	08	12.91	12.84	—	13.72
MALDEN	5,099,370	10	12.22	12.39	—	21.38
Manchester-by-the-Sea	2,306,398	10	8.14	8.14	—	8.14
Mansfield	3,274,782	08	13.81	13.33	—	15.33
Marblehead	5,249,413	10	9.57	9.57	—	9.57
Marion	1,652,881	09	8.55	8.55	—	8.55
MARLBOROUGH	4,716,119	09	17.17	13.41	—	25.42
Marshfield	4,288,105	08	10.75	10.75	—	10.75
Mashpee	4,676,701	08	7.79	7.79	7.79	7.79
Mattapoisett	1,690,184	09	10.34	10.34	—	10.34
Maynard	1,279,844	10	17.50	16.14	—	25.71
Medfield	2,291,894	10	14.24	14.24	—	14.24
MEDFORD	6,581,473	10	12.40	10.98	—	21.69
Medway	1,638,646	09	16.29	16.29	—	16.29
MELROSE	3,518,832	08	12.44	12.07	—	18.29
Mendon	829,185	08	12.47	12.47	—	12.47
Merrimac	720,722	10	13.08	13.08	—	13.08

CITY/Town	Assessed Value (\$000)	Year Certified	2010 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Methuen	4,587,191	09	13.36	11.86	—	21.91
Middleborough	2,481,105	10	11.96	11.83	—	12.55
Middlefield	64,177	08	16.53	16.53	—	16.53
Middleton	1,575,445	08	11.84	11.84	—	11.84
Milford	3,074,938	10	16.27	14.08	—	24.40
Millbury	1,384,924	09	13.46	13.46	—	13.46
Millis	1,066,155	08	13.64	13.64	—	13.64
Millville	320,695	08	11.79	11.79	—	11.79
Milton	4,411,821	09	13.63	13.35	—	20.44
Monroe	21,393	09	21.93	12.82	—	28.38
Monson	771,116	08	13.45	13.45	—	13.45
Montague	744,808	10	15.94	14.21	—	21.52
Monterey	492,442	09	5.35	5.35	—	5.35
Montgomery	97,516	10	13.16	13.16	—	13.16
Mount Washington	67,585	10	6.63	6.63	—	6.63
Nahant	778,519	08	9.42	9.42	—	9.42
Nantucket	20,063,008	10	3.06	3.01	2.88	5.35
Natick	6,595,636	10	11.67	11.67	—	11.67
Needham	7,431,764	09	11.82	10.53	—	20.68
New Ashford	45,535	09	7.93	6.84	6.84	11.37
NEW BEDFORD	6,484,765	10	14.21	12.03	—	24.87
New Braintree	113,918	10	13.98	13.98	—	13.98
New Marlborough	483,704	10	7.67	7.67	—	7.67
New Salem	119,679	09	12.38	12.30	12.30	14.24
Newbury	1,367,543	10	9.52	9.52	—	9.52
NEWBURYPORT	3,369,691	08	11.66	11.66	11.66	11.66
NEWTON	20,487,832	08	11.39	10.41	—	19.93
Norfolk	1,501,202	10	14.07	14.07	14.07	14.07
NORTH ADAMS	727,183	10	15.95	12.44	—	27.92
North Andover	4,233,059	10	13.40	12.74	—	17.69
North Attleborough	3,749,081	08	10.44	10.44	—	10.44
North Brookfield	393,045	10	12.56	12.56	—	12.56
North Reading	2,504,172	08	13.47	13.47	—	13.47
NORTHAMPTON	3,193,555	10	12.64	12.64	—	12.64
Northborough	2,478,455	10	14.38	14.38	14.38	14.38
Northbridge	1,535,937	08	10.40	10.40	—	10.40
Northfield	394,118	09	13.91	13.91	—	13.91
Norton	2,207,533	09	11.58	11.58	—	11.58
Norwell	2,370,358	09	12.75	12.75	—	12.75
Norwood	4,368,997	09	11.76	9.33	—	17.40
Oak Bluffs	2,873,709	08	6.30	6.30	6.30	6.30
Oakham	203,373	08	10.32	10.32	—	10.32
Orange	530,616	08	13.87	13.87	—	13.87
Orleans	3,783,861	08	5.15	5.15	—	5.15
Otis	606,049	10	6.33	6.33	—	6.33
Oxford	1,344,836	08	12.30	12.30	—	12.30
Palmer	974,777	08	15.01	15.01	—	15.01
Paxton	502,478	10	16.30	16.30	—	16.30
PEABODY	6,391,563	10	12.94	10.50	—	20.57
Pelham	177,890	08	18.34	18.34	—	18.34
Pembroke	2,344,021	08	12.89	12.89	—	12.89
Pepperell	1,177,137	08	12.58	12.58	—	12.58
Peru	85,669	08	15.33	15.33	—	15.33
Petersham	154,027	10	13.30	13.30	—	13.30
Phillipston	206,811	10	12.48	12.48	—	12.48
PITTSFIELD	3,472,586	08	17.35	14.20	14.20	29.41
Plainfield	84,465	09	14.54	14.54	—	14.54
Plainville	1,178,215	09	12.57	12.57	—	12.57
Plymouth	8,987,624	08	12.42	12.42	—	12.42
Plympton	379,236	08	15.01	15.01	—	15.01

CITY/Town	Assessed Value (\$000)	Year Certified	2010 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Princeton	472,907	09	15.38	15.38	—	15.38
Provincetown	2,424,304	09	6.12	6.12	—	6.12
QUINCY	10,850,167	08	15.69	13.22	—	27.45
Randolph	3,010,195	08	15.48	13.94	—	25.23
Raynham	1,876,909	10	13.37	12.09	—	16.85
Reading	3,645,761	08	13.75	13.75	—	13.75
Rehoboth	1,785,750	10	9.32	9.32	—	9.32
REVERE	4,036,077	08	15.33	13.37	—	26.84
Richmond	438,395	08	8.92	8.92	—	8.92
Rochester	823,740	08	10.79	10.79	—	10.79
Rockland	1,697,533	09	14.39	14.39	—	14.39
Rockport	1,861,620	10	8.96	8.96	—	8.96
Rowe	283,502	09	10.23	5.22	—	11.29
Rowley	878,114	08	12.50	12.50	12.50	12.50
Royalston	149,524	08	8.69	8.69	—	8.69
Russell	138,191	10	17.87	17.87	—	17.87
Rutland	788,047	08	12.92	12.92	—	12.92
SALEM	4,294,563	10	16.32	14.01	—	26.93
Salisbury	1,501,760	09	9.86	9.86	—	9.86
Sandisfield	242,031	10	8.63	8.63	—	8.63
Sandwich	4,030,845	08	11.24	11.24	—	11.24
Saugus	3,962,137	08	12.14	9.68	—	21.24
Savoy	65,284	10	15.89	15.89	—	15.89
Scituate	3,982,378	09	10.56	10.56	—	10.56
Seekonk	2,200,513	09	13.33	10.57	—	21.46
Sharon	2,702,945	10	17.92	17.92	—	17.92
Sheffield	620,937	10	12.22	12.22	—	12.22
Shelburne	224,429	08	12.68	12.68	—	12.68
Sherborn	1,114,418	09	17.44	17.44	—	17.44
Shirley	626,019	10	12.31	12.31	—	12.31
Shrewsbury	4,762,631	10	10.31	10.31	—	10.31
Shutesbury	212,939	08	18.76	18.76	—	18.76
Somerset	2,568,079	10	14.96	11.18	—	26.17
SOMERVILLE	8,261,280	10	11.68	12.30	—	20.44
South Hadley	1,463,159	10	13.99	13.99	13.99	13.99
Southampton	660,442	08	12.36	12.36	—	12.36
Southborough	2,200,553	10	14.06	14.06	—	14.06
Southbridge	975,431	10	15.16	15.16	—	15.16
Southwick	1,005,865	10	13.44	13.44	—	13.44
Spencer	1,051,403	10	9.82	9.82	—	9.82
SPRINGFIELD	6,994,819	08	24.42	19.50	—	39.25
Sterling	1,017,236	10	14.29	14.29	—	14.29
Stockbridge	862,756	08	6.99	6.99	—	6.99
Stoneham	3,067,845	09	12.33	11.49	—	18.87
Stoughton	3,280,859	08	14.45	12.46	—	21.68
Stow	1,170,108	10	16.58	16.58	—	16.58
Sturbridge	1,205,579	08	14.55	14.55	14.55	14.55
Sudbury	4,003,661	10	16.37	16.08	—	20.13
Sunderland	341,610	08	12.66	12.66	—	12.66
Sutton	1,268,738	09	12.32	12.32	—	12.32
Swampscott	2,298,779	08	17.47	16.48	—	30.58
Swansea	2,076,943	08	10.98	9.48	—	19.21
TAUNTON	5,121,511	10	13.00	10.38	—	22.66
Templeton	616,456	10	11.75	11.75	—	11.75
Tewksbury	3,851,700	10	13.97	12.55	—	19.77
Tisbury	2,717,460	08	6.36	6.57	—	8.27
Tolland	194,846	09	4.76	4.76	—	4.76
Topsfield	1,199,415	10	13.87	13.87	—	13.87
Townsend	863,440	09	15.31	15.31	—	15.31
Truro	2,144,817	08	5.39	5.39	—	5.39

CITY/Town	Assessed Value (\$000)	Year Certified	2010 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Tyngsborough	1,387,380	10	13.95	13.95	—	13.95
Tyringham	186,520	08	5.72	5.72	—	5.72
Upton	1,053,358	08	12.77	12.77	—	12.77
Uxbridge	1,589,056	10	12.55	12.55	—	12.55
Wakefield	3,785,082	08	12.55	10.88	—	21.97
Wales	169,361	08	14.50	14.50	—	14.50
Walpole	3,679,199	08	13.18	12.64	—	16.47
WALTHAM	8,542,640	10	16.38	12.54	—	28.67
Ware	781,320	09	14.45	14.45	—	14.45
Wareham	3,664,106	09	8.11	8.11	—	8.11
Warren	369,175	08	15.53	15.53	—	15.53
Warwick	82,169	10	16.16	16.16	—	16.16
Washington	70,667	10	12.42	12.42	—	12.42
Watertown	4,968,622	10	14.05	13.31	—	24.58
Wayland	3,020,718	09	17.78	17.78	—	17.78
Webster	1,552,796	09	10.65	9.77	—	15.65
Wellesley	8,981,931	09	10.48	10.48	—	10.48
Wellfleet	2,189,899	10	6.09	6.09	—	6.09
Wendell	90,575	09	16.77	16.77	—	16.77
Wenham	770,251	09	15.56	15.56	—	15.56
West Boylston	858,112	08	15.17	15.17	—	15.17
West Bridgewater	1,048,518	09	15.97	13.00	—	22.99
West Brookfield	379,476	08	11.28	11.28	—	11.28
West Newbury	763,955	10	12.92	12.92	—	12.92
West Springfield	2,574,504	08	21.32	16.00	—	34.69
West Stockbridge	419,269	09	9.40	9.40	—	9.40
West Tisbury	2,542,554	08	4.46	4.46	—	4.46
Westborough	3,392,443	09	16.98	16.98	—	16.98
WESTFIELD	3,211,965	10	16.92	14.68	—	28.60
Westford	3,822,820	08	14.63	14.63	—	14.63
Westhampton	231,249	10	14.64	14.64	—	14.64
Westminster	924,593	10	14.42	14.42	—	14.42
Weston	5,232,012	08	11.10	11.10	—	11.10
Westport	3,115,662	09	6.27	6.27	—	6.27
Westwood	3,566,683	09	14.53	13.07	—	23.98
Weymouth	6,151,440	08	12.26	11.09	—	18.38
Whately	228,099	08	14.51	14.51	—	14.51
Whitman	1,403,423	08	12.40	12.40	—	12.40
Wilbraham	1,693,563	10	16.19	16.19	—	16.19
Williamsburg	312,298	10	14.43	14.43	—	14.43
Williamstown	1,071,641	09	12.30	12.30	—	12.30
Wilmington	3,497,381	10	15.52	11.53	—	27.17
Winchendon	727,384	09	13.20	13.20	—	13.20
Winchester	5,382,360	08	11.47	11.51	—	10.82
Windsor	115,325	09	11.12	11.12	—	11.12
Winthrop	1,815,524	09	12.70	12.70	12.70	12.70
WOBURN	5,560,894	08	14.91	10.32	—	26.10
WORCESTER	10,911,942	08	19.02	15.15	—	33.28
Worthington	175,492	08	12.24	12.24	—	12.24
Wrentham	1,764,416	10	13.45	13.12	—	14.93
Yarmouth	5,766,802	10	7.72	7.72	—	7.72



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