



Massachusetts Taxpayers Foundation

Municipal Financial Data

43rd Edition

MTF

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Municipal Financial Data
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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

Total municipal revenues and expenditures grew by 3.7 percent to \$23.4 billion statewide in fiscal 2013, an improvement over the anemic growth during the recent recession but still less than the average annual growth of 5.2 percent between 1982 and 2009. At the same time, the costs for debt service, pension contributions, and employee and retiree health care are outpacing revenue growth, producing a long-term squeeze on municipal finances.

Revenues

The 3.7 percent growth in statewide municipal revenues in fiscal 2013 is notably better than the previous three years when growth was 2.7 percent, 1.1 percent, and 0.1 percent in fiscal years 2012, 2011, and 2010, respectively. The modest rebound was driven largely by an increase in state aid which, combined with a small improvement in local receipts, offset the smallest growth in property taxes in nearly three decades.

After three consecutive years of cuts, state aid to municipalities rose to \$4.8 billion in fiscal 2013, a 3.0 percent increase over the \$4.7 billion in fiscal 2012. Virtually all of the increase in state aid was dedicated to Chapter 70 funding, which climbed by 4.8 percent or \$160 million to \$3.52 billion in 2013 from \$3.36 billion in 2012. For the third consecutive year, unrestricted aid was funded at \$899 million—\$425 million less than the \$1.3 billion in the original fiscal 2009 budget approved by the Legislature. Like unrestricted aid, most other state aid accounts were essentially level funded or reduced in fiscal 2013, including public library support, reimbursements for charter school tuition, and the school lunch program.

Local receipts, such as motor vehicle excise taxes, meals and hotel taxes, building permits, and charges for services, grew by 3.3 percent in fiscal 2013 to \$4.2 billion. While this is an increase from recent years, collections were still below the average annual growth of 4.2 percent since 2000.

The small growth in local receipts in fiscal 2013 was largely due to increased revenues from licenses and permits as the economy has recovered, as well as increases in charges for water, sewer, and trash

services. The local hotel and meals taxes that were implemented in 2010 also continue to be a source of revenue growth for municipalities, totaling \$245 million statewide in 2013, up from \$222 million in 2012.¹

Despite upticks in state aid and local receipts, overall revenue growth was constrained because property taxes, which account for half of all municipal revenues, grew at their slowest since 1985, increasing by 3.6 percent, from \$13 billion in 2012 to \$13.4 billion in 2013. By contrast, between 1985 and 2012, property taxes rose an average of 5.4 percent annually.

The large majority of cities and towns have virtually no excess capacity, which is the additional amount a municipality may raise its levy in a given year without an override.² As a result, the only way for most communities to raise property taxes above the annual 2.5 percent increase is through new construction or overrides.

In fiscal 2013, new construction accounted for \$195 million of statewide property tax revenues, marking the fourth consecutive year in which growth from new construction added just 1.5 percent to the previous year's statewide tax levy.³ During the previous 22 years, from 1988 to 2009, new construction added an average of 2.5 percent per year to statewide property taxes.

At the same time, property tax overrides are on the decline. In fiscal 2013, voters approved just \$11 million in overrides, the lowest amount since 2000 and down from \$15 million in fiscal 2012 and a peak of \$49 million in fiscal 2006.

Expenditures

The budget squeeze facing municipalities has led to layoffs of more than 15,500 full-time employees, or six percent of the workforce, since 2007 (Table 1). The global recession and state fiscal crisis are partly responsible for these layoffs, but the larger and

¹ This includes 16 communities that adopted one or both taxes in fiscal 2013, accounting for \$3.4 million of the statewide total.

² Of the state's 351 communities, 224 have one percent or less of excess capacity (excluding debt exclusions because those do not increase the levy permanently).

³ Not every municipality raises the prior year's property tax levy by 2.5 percent each year, so the aggregate statewide levy increase is less than 2.5 percent, excluding new construction and overrides. For example, in fiscal 2013, municipalities increased property taxes on the existing base by approximately two percent, while new construction added 1.5 percent and overrides added 0.08 percent for total growth of 3.6 percent.

more permanent cause is the escalating spending on debt service, pensions, and health care. The fiscal squeeze will only worsen, even with an economic recovery, because municipalities have accrued billions in obligations without setting aside nearly enough funding to pay for these liabilities.

Table 1: Municipal Spending and Full-Time Employment

	FY 2007 (\$ billions)	FY 2012 (\$ billions)	Growth
Total Spending	19.9	22.6	13%
Debt Service ⁴	1.8	2.3	23%
Pension Contributions	1.0	1.3	30%
Health Care	1.9	2.2	19%
All Other	15.2	16.8	10%
Total Full-Time Positions	265,042	249,472	-6%

Debt service, the amount municipalities must pay annually in interest and principal for money they have borrowed, totaled \$2.26 billion in 2012, 10 percent of municipal spending.⁵ Between fiscal 2007 and 2012, debt service costs rose by 23 percent compared to overall spending growth of 13 percent.

Spending on employee and retiree benefits is also rising much faster than revenues. Pension costs grew nearly three times as fast as other municipal spending between fiscal 2007 and fiscal 2012 and more than twice as fast as revenue growth. In fiscal 2012, pension contributions totaled more than \$1.3 billion, a 30 percent increase from the \$1 billion in contributions in 2007.

Like pensions, spending on health care for employees and retirees grew much faster than revenues between 2007 and 2011. However, the widespread adoption of municipal health reform in 2012 reduced costs by \$30 million. Nevertheless, health care still accounts for nearly 10 percent of municipal budgets and will climb inexorably in the years to come.

⁴ Debt exclusions, which are included in the total for debt service, account for only a small share of debt service costs.

⁵ The state limits its borrowing so that annual debt service is no more than eight percent of that year's total revenues.

In addition, municipalities face \$30 billion in unfunded liabilities for retiree health care. If cities and towns made the required contributions to reduce that liability, it would certainly sink local budgets. However, even if they ignore the liability, municipalities cannot avoid the escalating costs: spending on retiree health care is projected to cost cities and towns more than \$1 billion within five years and \$1.5 billion in 10 years, compared to \$800 million in 2012.⁶

Spending on debt service and employee benefits will consume an ever larger share of municipal budgets for the foreseeable future. With modest revenue growth at best, funding for schools, public safety, and other services will be sacrificed in order to pay for the unaffordable obligations taken on by cities and towns over the past decades.

⁶ The health care figure in Table 1 is from data that is self-reported by municipalities. Some municipalities do not include the costs of their contributions to supplemental Medicare plans in that total. As a result, annual health care costs for municipal employees and retirees is likely higher than the reported figure.

2012 Financial Summary

	2011	2012	Percent Change
Revenue (000)			
Property Taxes	12,484,899	12,976,231	3.9
Local Aid	4,786,270	4,682,318	-2.2
Local Receipts	3,989,313	4,032,239	1.1
All other*	704,266	859,994	22.1
Expenses (000)			
Local purposes	21,495,099	22,075,653	2.7
Assessments	294,801	289,641	-1.8
Overlay	174,847	185,488	6.1
Total	21,964,747	22,550,782	2.7

2013 Financial Summary

	2012	2013	Percent Change
Revenue (000)			
Property Taxes	12,976,231	13,443,751	3.6
Local Aid	4,682,318	4,820,706	3.0
Local Receipts	4,032,239	4,165,503	3.3
All other*	859,994	959,084	11.5
Expenses (000)			
Local purposes	22,075,653	22,903,371	3.7
Assessments	289,641	284,511	-1.8
Overlay	185,488	201,163	8.5
Total	22,550,782	23,389,045	3.7

*For revenue, "All other" includes funds from various non-tax sources, such as free cash.

Statewide Data

Total by Fiscal Year (\$, Millions)	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total Amount to Raise*	17,084	17,886	18,827	19,938	20,905	21,721	21,734	21,965	22,551	23,389
Revenues										
Property Taxes	9,016	9,483	9,983	10,489	10,987	11,553	12,024	12,485	12,976	13,444
Total Local Aid	4,130	4,308	4,445	4,803	4,992	5,051	4,834	4,786	4,682	4,821
Chapter 70 Education Aid**	2,615	2,675	2,761	2,930	3,118	3,309	3,404	3,428	3,360	3,520
Unrestricted Government Aid***	661	736	761	920	935	844	936	899	899	899
Local Receipts	3,003	3,166	3,416	3,647	3,879	3,994	3,878	3,989	4,032	4,166
Spending										
Local Expenditures	16,666	17,461	18,399	19,477	20,443	21,245	21,268	21,495	22,076	22,903
Assessments	242	248	260	282	290	297	294	295	290	285
Abatements and Refunds	176	176	168	178	172	179	171	175	185	201
Proposition 2 1/2										
Maximum Levy Limit	9,191	9,656	10,180	10,693	11,209	11,758	12,242	12,734	13,269	13,789
New Construction	231	215	223	229	218	220	178	186	188	195
Excess Capacity	174	172	197	204	220	205	217	250	293	345
Overrides (\$ approved)	40	27	49	34	37	37	17	13	15	11
Debt/Capital Exclusions	328	331	348	350	355	370	373	378	409	416
Other Measures										
Net Free Cash (balance as of July 1)	506	461	593	621	693	731	688	762	875	1,107
Stabilization Funds (balance as of July 1)	461	450	439	459	515	621	670	683	659	657

* 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 Aid 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; the amount shown is approximate.

***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.

Percent Change by Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total Amount to Raise*	2.9	4.7	5.3	5.9	4.9	3.9	0.1	1.1	2.7	3.7
Revenues										
Property Taxes	6.1	5.2	5.3	5.1	4.7	5.1	4.1	3.8	3.9	3.6
Local Aid	-5.4	4.3	3.2	8.0	3.9	1.2	-4.3	-1.0	-2.2	3.0
Chapter 70 Education Aid**	-4.4	2.3	3.2	6.1	6.4	6.1	2.9	0.7	-2.0	4.8
Unrestricted Government Aid***	-15.0	11.3	3.4	20.8	1.6	-9.7	11.0	-4.0	0.0	0.0
Local Receipts	4.9	5.4	7.9	6.8	6.4	3.0	-2.9	2.9	1.1	3.3
Spending										
Local Expenditures	2.8	4.8	5.4	5.9	5.0	3.9	0.1	1.1	2.7	3.7
Assessments	2.5	2.4	4.7	8.6	2.7	2.3	-0.8	0.2	-1.8	-1.8
Abateements and Refunds	10.4	0.1	-4.6	6.0	-3.7	4.3	-4.3	2.0	6.1	8.5
Proposition 2 1/2										
Maximum Levy Limit	5.9	5.1	5.4	5.0	4.8	4.9	4.1	4.0	4.2	3.9
New Construction	8.2	-7.0	3.7	2.7	-5.0	1.1	-19.1	4.6	1.2	3.7
Excess Capacity	-3.8	-1.1	14.4	3.6	7.8	-7.0	6.0	14.8	17.4	17.8
Overrides	-18.8	-31.8	80.8	-29.8	8.3	0.7	-55.3	-22.1	14.5	-29.1
Debt/Capital Exclusions	11.0	0.9	5.3	0.6	1.3	4.4	0.7	1.4	8.2	1.5
Other Measures										
Net Free Cash (balance as of July 1)	8.5	-9.0	28.8	4.7	11.6	5.4	-5.9	10.8	14.8	26.6
Stabilization Funds (balance as of July 1)	5.6	-2.3	-2.4	4.4	12.3	20.7	7.8	1.9	-3.4	-0.3

* Total Amount to Raise is the sum of local expenditures, state and county assessments, and reserves for abatements and refunds. Total Local Aid includes other aid, including School Building Aid 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; the amount shown is approximate.

***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.

Explanation of Tables

The following tables present local financial information for fiscal 2012 and 2013. There are two tables for each year: municipal financial data and community tax rates. In addition, for fiscal 2013 there are two tables detailing local debt and other characteristics. The following list explains column headings for each table.

Column Headings for 2012 and 2013 Municipal Financial Data Tables

(with statewide totals for 2013)

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).
2013 State Total: \$23.39 billion

Change

The percent change in the amount to raise from the prior fiscal year.
2013 State Average: 3.7 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.
2013 State Total: \$22.9 billion

Change

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

2013 State Change: 3.7 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.

2013 State Total: \$285 million

Change

The percent change in assessments from the prior fiscal year.

2013 State Change: -1.8 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.

2013 State Total: \$13.44 billion

Change

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

2013 State Change: 3.6 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.

2013 State Total: \$4.82 billion

Change

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

2013 State Change: 3.0 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.

2013 State Total: \$4.17 billion

Change

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

2013 State Change: 3.3 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.

2013 Total: \$13.79 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.

2013 Total: \$345 million

Percent

Excess capacity expressed as a percent of total property taxes.

2013 State Total: 2.6 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.

2013 Total: \$195 million

Column Headings for 2012 and 2013 Tax Rates Tables

(with statewide totals for 2013)

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, 2012 provides the basis for fiscal 2013 taxes).

2013 State Total: \$904.09 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.

2013 State Average: \$15.03 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 July 2013. Current ratings may be found at www.moody.com.

Standard and Poor's Rating

The municipality's debt issuance rating by Standard & Poor's Ratings Services as of July 2013. Current ratings may be found at www.standardandpoors.com.

Moody's and Standard & Poor's ratings are given for information purposes only and do not constitute a judgment on the part of MTF. For more information about the significance of a given rating, contact Moody's Investors 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, 2012 divided by the 2010 population.

2013 State Average: \$1,957

Percent of Value

The same debt total divided by total equalized property valuation as of January 1, 2012, as determined by the Department of Revenue.

2013 State Average: 1.3 percent

Column Headings for Other Characteristics Table

Per Capita Amounts

2010 Income

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.

2010 State Average: \$35,917

Equalized Value per Capita

Total equalized property valuation as of January 1, 2012, as determined biennially by the Department of Revenue, divided by 2010 population.

2013 State Average: \$149,014

Expenditures per Capita

Total local expenditures divided by 2010 population.

2013 State Average: \$3,498

Comparative Single-Family Tax Bill

The 2013 residential tax rate multiplied by the average value of a single-family residence in Massachusetts in 2013, 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.

2013 State Average: \$5,054

Percent Low-Income Students

Total number of low-income students in a community as a percent of 2013 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.

2013 State Average: 24.8 percent

2013 Municipal Financial Data

CITY/Town	2010 Population	Total		Expenditures				Revenue Resources				Tax Limit 2013 (\$000)	Excess Capacity 2013 (\$000)	Levy from Growth			
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid				Local Receipts		2012	2013
		2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2012 (\$000)	2013 (\$000)
Abington	15,985	47,342	0.9	46,738	0.7	207	2.3	28,041	3.4	9,295	0.7	7,831	4.3	28,047	6	301	245
Acton	21,924	87,895	2.8	87,016	2.8	223	4.0	70,271	4.0	7,911	4.8	8,910	-5.9	70,287	16	402	617
Acushnet	10,303	28,262	2.0	27,776	2.2	182	1.4	13,955	3.2	7,690	2.2	4,906	9.1	13,957	2	138	96
Adams	8,485	13,597	4.1	13,382	3.8	35	-20.7	8,771	-0.3	2,213	4.8	1,225	-0.8	9,249	478	64	45
Agawam	28,438	90,635	7.9	89,576	8.0	181	12.8	50,058	6.2	22,945	4.7	13,226	0.2	57,478	7,420	782	2,959
Alford	494	1,277	-10.0	1,255	-11.1	1	57.0	1,140	0.9	13	-2.9	91	2.0	1,341	201	17	8
Amesbury	16,283	58,162	2.0	56,459	2.3	1,351	-6.7	35,924	2.0	11,361	0.6	8,808	3.3	37,764	1,839	440	319
Amherst	37,819	77,690	3.3	76,352	4.3	924	-41.9	41,800	3.6	13,608	-0.1	17,880	-2.0	41,810	11	0.0	474
Andover	33,201	146,746	1.6	143,327	1.6	2,434	1.8	111,894	2.8	11,401	9.9	23,354	-0.2	112,609	716	1,712	1,479
Arlington	42,844	144,445	6.6	140,199	6.1	2,792	7.7	98,009	3.2	17,515	6.7	22,939	1.9	98,022	13	0.0	522
Ashburnham	6,081	15,688	4.4	15,542	4.4	47	5.3	10,797	2.2	808	4.1	3,024	5.0	10,799	2	20	39
Ashby	3,074	6,484	7.0	6,336	6.1	24	5.8	4,943	6.6	500	1.6	532	18	4,944	1	0.0	18
Ashfield	1,737	4,204	4.8	4,177	4.9	3	3.3	3,326	3.0	266	1.1	391	-7.9	3,328	3	0.1	32
Ashland	16,593	60,477	4.8	59,778	4.4	182	10.5	36,012	2.4	6,867	6.8	15,245	3.5	36,030	18	0.1	259
Athol	11,584	19,019	-0.2	18,751	-0.2	76	1.7	9,824	-3.6	2,451	-0.2	5,478	-2.2	9,829	5	0.1	74
ATTLEBORO	43,593	128,349	3.5	126,810	3.6	925	2.8	58,608	3.4	41,246	5.6	26,118	-1.0	58,634	26	0.0	538
Auburn	16,188	53,299	5.3	52,610	5.5	190	4.2	33,832	1.3	9,593	17.7	7,416	-0.1	36,314	2,482	7.3	680
Avon	4,356	21,524	-1.6	20,856	-2.3	117	3.1	16,798	2.9	1,528	3.9	1,620	-6.6	16,883	85	0.5	175
Ayer	7,427	27,089	1.4	26,709	1.4	86	6.8	18,210	3.4	1,166	10.5	7,492	0.0	18,341	131	0.7	447
Barnstable	45,193	169,408	-1.9	163,948	-1.8	3,931	-6.4	100,386	3.1	13,999	1.5	46,028	-3.6	100,473	87	0.1	589

Barre	5,398	11,512	15.2	11,393	15.3	24	-3.8	6,146	4.8	917	0.3	2,778	9.8	6,406	261	4.2	104	138
Becket	1,779	6,003	-1.6	5,877	-2.8	13	-7.8	5,038	1.9	257	1.2	611	3.2	5,148	110	2.2	66	101
Bedford	13,320	79,596	3.1	78,370	3.0	327	2.9	53,538	2.4	5,993	16.9	11,546	11.0	54,533	995	1.9	527	609
Belchertown	14,649	47,315	4.3	47,033	4.2	112	4.2	22,551	3.2	17,212	0.5	5,049	-2.3	22,612	61	0.3	302	276
Bellingham	16,332	55,164	3.3	54,035	3.0	307	5.1	32,126	2.8	11,969	0.2	7,709	-4.5	32,187	61	0.2	256	265
Belmont	24,729	104,638	4.7	102,169	4.7	1,616	9.4	72,058	3.1	8,137	2.0	20,045	11.5	72,104	46	0.1	516	720
Berkley	6,411	17,245	-1.7	17,014	-1.7	153	3.7	8,923	0.3	5,307	0.1	913	-3.8	9,374	451	5.1	65	57
Berlin	2,866	11,147	1.9	10,965	1.4	31	4.8	8,709	3.9	753	5.1	814	13.9	8,907	197	2.3	128	92
Bernardston	2,129	4,506	3.5	4,440	3.6	16	2.0	3,558	1.7	290	0.0	288	-5.3	3,782	224	6.3	83	136
BEVERLY	39,502	122,228	4.2	120,353	4.2	1,292	9.8	81,560	3.6	13,185	1.3	26,330	7.9	81,591	31	0.0	965	859
Billerica	40,243	146,561	4.2	141,389	4.5	2,941	-8.4	99,272	2.7	24,457	3.9	15,310	0.0	101,040	1,768	1.8	1,419	1,216
Blackstone	9,026	21,701	3.4	21,517	3.4	43	15.0	14,663	4.3	1,331	-0.1	2,645	4.3	14,745	82	0.6	85	121
Blandford	1,233	3,589	2.4	3,553	2.5	12	4.8	2,421	6.3	175	-4.6	928	-5.0	2,432	11	0.4	37	85
Bolton	4,897	20,578	4.9	20,402	4.9	8	14.5	18,020	3.5	634	0.3	940	0.0	18,226	206	1.1	285	230
BOSTON	617,594	2,530,364	3.8	2,402,715	3.9	86,594	0.3	1,683,681	4.3	407,243	1.6	408,651	5.8	1,683,779	98	0.0	36,417	28,251
Bourne	19,754	71,725	11.2	69,396	11.7	1,639	-6.2	38,583	3.5	7,118	-0.3	20,273	24.4	38,609	25	0.1	300	361
Boxborough	4,996	20,717	0.0	20,474	-0.1	74	19.4	16,716	-0.9	1,830	0.9	1,366	-1.8	17,383	666	4.0	200	116
Boxford	7,965	29,470	4.6	29,039	4.5	194	18.8	23,490	3.4	2,336	-5.5	2,447	4.7	24,441	951	4.0	181	117
Boylston	4,355	13,568	4.2	13,473	4.2	5	-7.7	10,233	1.1	791	5.0	1,582	5.5	10,546	312	3.1	99	105
Braintree	35,744	124,473	5.2	119,967	5.4	3,353	-2.2	74,404	4.8	18,912	8.2	30,155	2.5	74,428	24	0.0	932	852
Brewster	9,820	42,351	4.5	41,559	4.6	426	2.7	25,756	3.5	2,340	0.5	9,233	7.7	25,892	137	0.5	109	164
Bridgewater	26,563	54,983	5.0	54,294	5.3	368	-6.6	35,922	3.2	4,368	-0.8	13,934	9.4	35,928	6	0.0	386	335
Brimfield	3,609	8,431	0.2	8,322	0.2	10	-6.3	6,024	3.9	1,630	1.2	495	-4.1	6,026	1	0.0	88	111
BROCKTON	93,810	367,290	4.9	361,762	4.9	2,580	2.3	111,500	3.0	169,857	5.2	65,096	2.8	112,506	1,006	0.9	2,336	1,538
Brookfield	3,390	7,955	-0.4	7,898	-0.4	12	-6.3	4,416	1.1	1,908	2.9	742	-2.6	4,492	75	1.7	42	28

2013 Municipal Financial Data

CITY/Town	Population	Total		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth	
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Local Receipts		Limit	Capacity	2012	2013
		2010	2013 Change	2013 Change	2013 Change	2013 Change	2013 Change	2013 Change	2013 Change	2013 Change	2013 Change	2013 Change	2013	(\$000)	(\$000)	(\$000)	(\$000)
Brookline	58,732	249,108	7.0	241,106	7.1	6,043	7.6	170,138	4.0	15,131	9.9	48,620	5.3	170,169	31	1,984	1,920
Buckland	1,902	4,201	0.5	4,151	0.4	21	0.8	3,167	2.0	322	2.5	520	10.1	3,244	77	21	25
Burlington	24,498	122,345	5.7	120,834	5.8	560	0.1	88,648	4.1	8,084	3.0	17,398	4.8	91,146	2,498	1,039	1,286
CAMBRIDGE	105,162	568,349	10.2	554,419	10.5	9,483	0.9	316,948	6.0	30,980	-0.3	142,193	2.8	421,052	104,104	7,529	9,025
Canton	21,561	88,577	4.3	86,458	4.0	799	2.6	60,155	3.6	7,319	11.1	18,224	2.8	60,704	548	682	680
Carlisle	4,852	25,296	2.3	25,171	2.3	36	3.6	21,708	0.7	1,213	1.9	1,755	7.7	22,306	598	237	278
Carver	11,509	34,755	0.4	34,317	0.5	186	1.6	19,129	3.4	11,250	1.0	3,031	-4.3	19,143	13	147	175
Charlton	1,266	2,972	-8.4	2,917	-8.7	23	1.4	2,188	3.5	312	-0.6	220	-3.7	2,434	246	13	65
Charlton	12,981	25,928	2.8	25,787	2.9	28	-6.2	17,101	3.1	1,303	0.1	5,253	2.9	17,114	13	160	231
Chatham	6,125	40,570	-1.2	39,470	-1.8	651	2.7	29,133	11.5	1,153	-40.7	8,962	-3.4	30,220	1,087	222	243
Chelmsford	33,802	118,349	3.1	116,421	2.6	327	2.0	80,392	1.8	15,302	1.4	14,557	8.9	81,534	1,142	925	1,315
CHELSEA	35,177	141,535	7.5	138,262	7.7	2,464	-2.0	41,208	7.0	65,086	5.1	29,027	4.0	41,219	10	846	1,738
Cheshire	3,235	5,450	10.2	5,385	10.5	26	-16.7	3,131	6.0	956	2.2	896	-0.1	3,131	0	37	24
Chester	1,337	3,446	14.9	3,407	15.1	2	11.4	2,366	4.6	319	0.4	365	10.7	2,377	11	26	29
Chesterfield	1,222	3,540	6.4	3,492	6.5	24	3.6	2,491	8.0	306	-1.3	204	6.8	2,692	201	55	30
CHICOPEE	55,298	177,195	4.2	175,090	4.2	622	2.2	69,053	4.9	68,177	3.3	30,292	2.4	71,126	2,074	402	2,829
Chimark	866	8,426	-1.7	8,167	-1.2	229	-10.5	7,200	8.3	8	-2.5	1,209	8.7	7,237	36	79	78
Clarksburg	1,702	4,396	8.5	4,359	8.6	6	-1.7	1,548	8.5	2,131	0.1	426	10.9	1,558	10	8	9
Clinton	13,606	40,519	4.6	40,111	4.2	54	15.1	18,914	2.0	14,567	2.8	5,387	0.1	19,230	317	274	240
Cohasset	7,542	47,914	8.0	46,828	8.4	861	-6.9	30,763	4.1	2,251	5.1	12,660	5.7	30,777	14	693	740

Colrain	1,671	3,521	-1.0	3,488	-0.9	2	13.4	2,678	1.8	310	1.2	191	0.0	2,803	125	4.7	52	65
Concord	17,668	89,156	6.3	88,217	6.3	400	5.5	71,123	2.9	4,155	1.1	9,131	4.3	74,000	2,876	4.0	864	1,183
Conway	1,897	6,160	12.7	6,120	12.8	4	9.2	3,484	-5.3	787	-1.1	510	33.4	3,960	476	13.7	31	23
Cummington	872	2,213	6.2	2,196	6.2	1	36.4	1,612	4.4	204	-5.8	142	-4.7	1,678	66	4.1	21	10
Dalton	6,756	14,927	2.9	14,827	2.9	32	-9.9	10,762	2.2	1,335	5.7	1,618	-3.1	10,830	67	0.6	58	78
Danvers	26,493	102,569	3.9	101,038	4.0	854	6.3	62,527	3.6	9,305	19.9	24,646	-0.8	62,546	20	0.0	609	682
Dartmouth	34,032	86,273	2.3	85,032	2.2	778	3.1	49,734	3.6	14,108	1.2	18,462	-1.1	49,742	8	0.0	517	634
Dedham	24,729	102,554	4.6	97,772	4.1	2,206	2.4	77,636	4.2	6,910	3.5	12,319	5.8	77,658	22	0.0	1,206	1,121
Deerfield	5,125	14,473	6.2	14,330	6.3	21	3.4	8,753	2.8	1,564	-0.3	2,001	4.1	8,757	4	0.0	89	62
Dennis	14,207	52,709	4.0	51,600	4.0	757	1.4	35,572	3.3	701	1.3	11,872	3.6	35,980	407	1.1	400	252
Dighton	7,086	16,964	2.6	16,711	3.1	134	3.0	13,140	1.6	769	2.3	2,064	6.2	13,387	247	1.9	154	135
Douglas	8,471	27,507	2.4	27,364	2.4	27	12.0	13,632	13.5	9,402	-4.1	2,720	-8.0	13,640	8	0.1	146	144
Dover	5,589	32,780	5.1	32,239	5.2	290	2.8	27,359	3.3	1,392	-1.7	1,971	6.1	27,693	334	1.2	329	336
Dracut	29,457	80,020	4.5	79,372	4.5	335	16.7	38,509	3.6	23,110	1.8	17,183	10.5	38,535	26	0.1	319	437
Dudley	11,390	15,999	1.2	15,853	1.3	21	-17.1	9,380	3.1	1,651	0.4	4,404	0.8	9,396	17	0.2	77	66
Dunstable	3,179	8,959	10.8	8,921	10.8	3	-1.5	7,142	4.5	232	0.0	1,415	65.2	7,156	13	0.2	29	32
Duxbury	15,059	66,414	-0.5	65,862	-0.6	268	8.7	45,616	3.4	5,517	2.2	12,526	-10.4	45,824	207	0.5	378	366
East Bridgewater	13,794	44,108	-0.7	43,360	-1.2	196	0.6	24,680	3.1	12,462	1.0	5,123	-10.6	24,690	10	0.0	312	200
East Brookfield	2,183	4,550	4.9	4,499	5.0	18	3.3	3,240	2.2	402	18.5	449	0.0	3,287	47	1.4	51	37
East Longmeadow	15,720	56,893	3.0	56,443	3.0	133	2.2	33,041	-1.1	11,883	4.7	7,698	2.1	35,068	2,027	6.1	352	501
Eastham	4,956	23,645	1.9	23,050	1.8	436	6.9	17,504	1.7	505	2.7	4,395	-2.0	17,763	259	1.5	62	82
Easthampton	16,053	39,778	4.5	39,362	4.2	93	5.9	20,329	9.3	10,461	0.6	7,654	5.1	20,349	20	0.1	116	511
Easton	23,112	73,228	3.8	72,342	3.9	551	5.6	45,523	3.3	12,577	1.2	11,405	4.1	45,537	15	0.0	470	413
Edgartown	4,067	34,208	3.8	33,478	4.0	472	-11.1	23,423	2.4	1,762	2.7	7,651	14.8	24,022	599	2.6	256	186
Egremont	1,225	3,975	-3.8	3,943	-3.4	1	9.1	3,022	-1.4	251	3.0	470	0.4	3,570	548	18.1	43	30

2013 Municipal Financial Data

CITY/Town	Population	Total		Expenditures			Revenue Resources			Tax Limit (\$000)	Excess Capacity (\$000)	Levy from Growth					
		Amount to Raise (\$000)	Change (%)	Local		Assessments		Property Taxes				Local Aid		2012 (\$000)	2013 (\$000)		
				2013 Change (\$000)	2013 Change (%)	2013 Change (\$000)	2013 Change (%)	2013 Change (\$000)	2013 Change (%)			2013 Change (\$000)	2013 Change (%)				
Erving	1,800	11,168	10.3	11,044	10.1	-2.2	10	8,074	7.7	593	-49.8	697	13.7	8,132	58	121	445
Essex	3,504	16,038	5.4	15,870	5.6	8.8	28	11,450	5.9	234	-4.6	3,700	3.6	11,472	22	104	134
EVERETT	41,667	169,794	8.7	163,023	8.4	6.2	4,745	87,262	3.7	58,520	10.2	21,624	11.8	88,700	1,438	1,921	1,519
Fairhaven	15,873	52,526	6.9	51,962	7.3	3.0	288	23,682	3.0	11,139	1.2	13,755	37.1	23,686	4	99	119
FALL RIVER	88,857	259,131	3.0	256,135	3.1	1,892	1,892	79,434	4.2	121,533	-1.3	52,054	4.9	79,480	46	1,817	1,335
Falmouth	31,531	121,734	1.1	119,693	1.1	1,346	1,346	85,344	3.7	8,874	-1.6	22,032	-4.4	85,423	79	652	860
FITCHBURG	40,318	129,083	8.5	127,281	8.6	802	802	42,312	3.7	54,903	6.0	23,501	-0.2	42,326	13	471	519
Florida	752	3,259	7.0	3,239	7.2	-31.1	1	2,089	2.8	622	0.0	199	13.4	2,095	6	9	3
Foxborough	16,865	66,213	4.8	65,306	4.9	3.4	343	38,260	5.1	10,232	2.4	13,053	5.0	38,273	13	585	518
Frammingham	68,318	268,252	6.0	264,646	6.0	1,605	1,605	167,026	2.0	40,687	17.8	57,031	8.3	168,667	1,642	1,564	867
Franklin	31,635	115,364	7.1	114,099	7.2	570	570	58,490	3.7	31,007	0.5	20,470	9.0	58,525	35	855	844
FreeTown	8,870	22,131	5.8	21,532	5.3	227	227	15,828	3.4	1,997	2.2	3,502	3.6	15,840	12	112	160
GARDNER	20,228	57,966	-1.1	57,447	-1.1	309	309	20,627	4.4	23,706	2.0	11,756	2.3	20,631	4	491	352
Aquinnah (Gay Head)	311	3,752	0.5	3,667	0.7	-9.8	60	3,123	10.8	4	-20.4	564	0.1	3,232	108	21	43
Georgetown	8,183	27,121	-0.2	26,852	0.0	-3.7	202	15,356	2.7	6,038	1.4	4,324	-7.6	15,399	43	133	120
Gill	1,500	2,958	2.1	2,900	2.2	6.4	8	2,289	3.6	234	1.0	243	7.9	2,290	1	31	27
GLOUCESTER	28,789	109,062	4.5	106,466	4.7	-4.9	2,189	65,023	3.2	12,128	-1.9	25,538	3.9	65,042	19	634	654
Goshen	1,054	2,773	-1.8	2,731	-1.2	-2.9	11	1,953	1.9	206	1.2	334	9.8	2,013	60	19	17
Gosnold	75	1,329	-4.2	1,316	-4.1	-20.5	10	616	1.8	42	0.0	642	-11.7	622	6	0	—
Grafton	17,765	54,245	10.4	53,860	10.5	-7.3	138	32,045	6.7	10,521	3.9	6,588	8.9	32,065	20	317	396

Granby	6,240	19,446	-2.0	18,943	-2.0	433	0.6	9,407	3.5	5,382	0.9	1,620	13.3	9,409	2	0.0	131	154
Granville	1,566	3,212	-30.8	3,136	-32.0	3	148.0	2,342	-4.9	172	-87.9	467	-8.1	2,661	318	13.6	34	93
Great Barrington	7,104	24,386	1.4	24,157	1.5	69	-11.3	17,882	0.8	976	3.1	3,075	3.7	19,090	1,208	6.8	128	220
Greenfield	17,456	54,170	1.3	53,669	1.3	234	16.0	27,012	5.4	15,007	1.3	7,579	-3.9	27,033	21	0.1	517	299
Groton	10,646	34,456	6.0	34,154	6.0	81	8.1	25,440	4.0	802	5.3	5,787	-9.4	26,011	571	2.2	287	283
Groveland	6,459	15,257	6.4	14,940	6.6	151	-1.2	11,523	6.6	820	-0.2	2,528	1.2	11,614	91	0.8	66	143
Hadley	5,250	16,536	0.9	16,248	0.8	210	21.0	9,494	2.1	1,450	5.8	4,346	3.8	9,496	2	0.0	89	94
Halifax	7,518	21,805	7.5	21,521	7.5	108	3.2	13,536	2.7	3,870	1.3	2,884	17.2	13,762	226	1.7	138	142
Hamilton	7,764	26,856	0.2	26,398	0.0	231	0.1	22,183	-0.9	718	-1.8	3,531	8.1	24,108	1,925	8.7	142	176
Hampden	5,139	11,558	1.5	11,478	1.7	9	-2.4	9,505	2.1	618	0.3	857	-16.7	9,998	493	5.2	48	96
Hancock	717	1,778	0.3	1,732	0.3	6	-2.0	839	-14.2	309	-0.6	360	50.0	1,949	1,110	132.3	7	3
Hanover	13,879	55,923	1.7	55,253	1.8	202	5.5	35,999	5.6	9,346	6.0	7,525	-13.8	36,134	134	0.4	302	446
Hanson	10,209	22,061	6.7	21,694	6.5	140	6.7	16,584	11.2	1,234	0.7	2,588	-18.6	16,659	75	0.5	137	164
Hardwick	2,990	4,913	-1.8	4,828	-1.7	16	-14.5	3,251	4.1	479	-2.0	1,001	7.3	3,258	7	0.2	33	15
Harvard	6,520	23,664	0.3	23,238	0.4	329	-7.9	17,625	3.1	3,116	2.9	1,565	-6.4	17,633	8	0.0	58	151
Harwich	12,243	57,600	-2.5	56,587	-2.6	593	2.3	38,437	2.9	1,591	-53.9	16,940	10.2	38,450	13	0.0	381	360
Hatfield	3,279	11,022	10.3	10,950	10.3	3	5.2	6,149	11.3	1,156	6.8	2,053	3.2	6,229	80	1.3	218	116
HAVERHILL	60,879	169,916	-1.8	167,911	-1.9	1,226	-1.4	85,973	2.7	52,402	7.3	29,321	-3.1	85,981	8	0.0	995	777
Hawley	337	1,069	1.5	1,052	1.6	1	0.4	755	-0.5	111	7.0	36	-12.2	778	24	3.1	6	18
Heath	706	2,135	5.6	2,119	6.2	1	-57.2	1,779	2.3	89	3.1	120	0.0	1,922	144	8.1	16	47
Hingham	22,157	92,485	4.4	91,367	4.4	725	1.7	67,014	3.6	9,637	7.0	13,963	23.0	67,208	194	0.3	699	937
Hinsdale	2,032	5,265	11.2	5,214	11.1	19	-1.0	3,603	7.8	340	0.7	294	5.7	3,931	328	9.1	35	53
Holbrook	10,791	34,751	0.8	34,163	0.7	324	0.6	20,932	0.0	6,045	-0.1	7,478	3.9	21,429	498	2.4	254	382
Holden	17,346	49,450	4.5	48,937	4.3	127	3.3	31,455	3.5	3,707	0.5	11,603	4.7	31,532	77	0.2	415	385
Holland	2,481	6,612	3.3	6,547	3.3	6	-28.9	4,713	2.8	1,094	0.9	338	-2.0	4,714	1	0.0	29	45

2013 Municipal Financial Data

CITY/Town	Population	Total		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth	
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Local Receipts		Limit	Capacity	2012	2013
		2013 Change (\$000)	(%)	2013 Change (\$000)	(%)	2013 Change (\$000)	(%)	2013 Change (\$000)	(%)	2013 Change (\$000)	(%)	2013 Change (\$000)	(%)	2013 (\$000)	(%)	(\$000)	(\$000)
Holliston	13,547	58,645	3.8	58,223	3.9	153	-3.9	37,859	3.4	10,687	4.5	6,451	-1.6	38,099	240	475	407
HOLYOKE	39,880	149,585	3.0	145,588	3.2	3,486	-4.2	51,281	4.0	79,358	2.4	15,067	1.4	51,285	4	227	757
Hopedale	5,911	23,147	2.0	23,000	2.1	20	5.8	10,675	2.3	7,608	0.6	3,246	-3.6	11,534	858	113	50
Hopkinton	14,925	69,067	4.4	68,432	4.3	185	5.9	48,668	3.5	8,862	0.1	9,786	3.6	49,939	1,272	694	960
Hubbardston	4,382	8,393	6.5	8,283	6.2	15	-6.4	5,694	3.3	455	-3.3	1,332	24.5	5,698	3	15	39
Hudson	19,063	70,522	4.7	68,977	5.0	1,176	-10.4	41,107	5.2	12,766	9.0	11,768	4.5	41,191	84	559	261
Hull	10,293	37,676	1.5	36,852	1.0	307	-3.6	24,542	2.9	5,876	0.8	6,075	-0.6	24,543	2	93	118
Huntington	2,180	4,538	4.0	4,477	3.3	11	0.8	3,111	2.4	612	7.5	561	-4.9	3,171	60	25	66
Ipswich	13,175	47,346	3.3	46,621	3.4	324	-7.8	31,029	2.8	6,002	4.2	7,226	2.1	31,142	113	267	211
Kingston	12,629	48,296	5.4	47,822	5.4	182	7.3	27,393	5.6	6,474	2.4	12,701	5.4	27,740	348	158	504
Lakeville	10,602	22,394	3.4	21,888	3.1	164	7.5	17,619	3.8	1,219	32.6	2,719	-16.9	17,626	8	130	245
Lancaster	8,055	19,094	9.8	18,719	9.1	119	11.4	14,391	1.7	996	-1.1	3,188	41.3	14,787	395	254	368
Lanesborough	3,091	10,390	3.0	10,248	2.8	56	14.8	7,101	2.4	1,707	1.9	1,124	-4.1	7,181	80	69	44
LAWRENCE	76,377	266,486	3.3	264,500	3.4	1,485	-1.5	54,761	4.8	180,014	4.7	30,324	7.1	54,792	31	1,389	1,169
Lee	5,943	23,346	4.8	23,097	4.8	49	2.6	12,379	2.9	3,244	0.6	5,089	0.5	13,388	1,009	129	171
Leicester	10,970	27,561	3.4	27,241	3.5	135	-5.9	12,416	3.2	11,699	0.6	1,416	-7.8	12,422	6	87	106
Lenox	5,025	24,998	3.8	24,837	3.9	54	-6.0	13,667	3.3	2,944	0.6	6,726	6.5	13,720	53	116	196
LEOMINSTER	40,759	127,157	2.5	125,443	2.9	714	8.1	55,183	3.8	48,523	2.8	16,181	15.9	60,418	5,235	1,060	587
Leverett	1,851	6,252	-1.3	6,228	-1.2	2	43.1	4,686	5.5	474	1.4	706	-0.4	4,692	6	69	69
Lexington	31,394	200,687	6.8	199,162	7.0	755	7.7	141,586	5.4	9,410	10.2	40,317	13.9	141,639	54	3,347	3,539

Leyden	711	1,691	3.2	1,672	3.2	8	3.7	1,424	-1.2	93	-0.5	86	0.0	1,658	235	16.5	28	20
Lincoln	6,362	34,625	0.0	34,377	0.1	142	-21.9	24,745	0.0	1,654	1.4	4,943	-14.1	24,756	11	0.0	109	253
Littleton	8,924	40,896	5.7	40,369	5.7	111	7.4	28,122	4.1	5,534	2.8	4,689	-5.0	28,133	11	0.0	369	538
Longmeadow	15,784	62,878	7.6	62,651	7.7	75	2.5	43,849	6.0	5,486	1.7	9,224	0.0	43,853	4	0.0	198	130
LOWELL	106,519	328,096	2.2	324,826	2.1	1,334	-5.4	108,867	1.2	159,809	2.4	57,182	-0.6	118,099	9,233	8.5	1,826	1,296
Ludlow	21,103	57,627	-1.2	57,172	-1.2	128	5.0	30,542	1.0	16,161	-6.2	8,387	0.3	31,245	702	2.3	394	666
Lunenburg	10,086	31,342	5.8	31,050	5.8	135	3.5	19,567	3.7	6,959	12.4	4,258	0.5	19,569	2	0.0	448	322
LYNN	90,329	277,299	6.4	272,288	6.3	3,008	2.9	104,346	3.3	152,494	5.6	13,388	-9.0	104,385	39	0.0	1,143	810
Lynnfield	11,596	44,501	2.6	43,813	2.3	359	5.5	33,999	3.7	4,895	1.8	4,545	-13.3	34,013	14	0.0	178	493
MALDEN	59,450	177,076	4.4	172,138	4.5	4,188	8.3	69,985	4.1	66,030	3.6	35,338	4.0	70,001	16	0.0	697	1,095
Manchester-by-the-Sea	5,136	27,248	3.0	26,903	3.0	152	3.4	21,962	4.0	203	-1.9	4,747	-0.3	21,970	8	0.0	193	191
Mansfield	23,184	89,349	4.8	88,233	4.8	611	5.1	49,319	4.7	22,137	1.3	15,311	5.5	49,498	178	0.4	894	779
Marblehead	19,808	77,917	1.5	76,430	0.8	538	8.6	54,785	2.1	6,327	3.5	10,255	-13.2	54,822	36	0.1	447	578
Marion	4,907	23,920	0.7	23,643	0.9	76	8.0	15,739	4.0	693	1.6	5,974	-7.9	15,867	128	0.8	132	162
MARLBOROUGH	38,499	138,639	4.5	135,723	4.2	411	6.6	86,361	0.6	23,254	13.5	23,912	7.6	111,501	25,139	29.1	2,297	2,396
Marshfield	25,132	89,508	5.7	88,704	5.8	388	5.3	51,084	3.3	17,177	1.2	19,751	18.8	51,088	4	0.0	495	438
Mashpee	14,006	55,614	2.8	54,673	2.8	553	2.2	39,918	5.4	6,311	0.7	5,580	-15.9	39,994	76	0.2	227	257
Mattapoisett	6,045	27,163	3.5	26,801	3.5	89	6.9	19,005	3.0	1,096	2.8	5,967	13.0	19,031	26	0.1	132	132
Maynard	10,106	40,300	5.8	39,764	5.7	91	-1.6	25,403	6.2	6,313	7.3	6,935	-2.9	25,415	12	0.0	167	190
Medfield	12,024	51,838	-1.5	51,180	-1.6	430	2.9	35,459	0.8	7,379	1.7	6,401	-6.0	35,789	330	0.9	236	281
MEDFORD	56,173	148,749	1.0	144,040	2.8	3,840	-39.6	89,928	3.4	25,389	-0.1	33,097	-5.3	90,175	247	0.3	780	758
Medway	12,752	52,303	7.4	51,746	7.4	218	-0.1	29,597	4.2	11,174	1.1	9,238	18.4	29,654	58	0.2	420	171
MELROSE	26,983	83,708	2.5	82,712	2.6	653	1.5	48,013	3.3	13,170	2.8	20,478	2.0	48,026	13	0.0	358	405
Mendon	5,839	15,226	1.2	15,124	1.2	5	3.7	11,944	3.8	377	-8.5	2,573	-2.4	11,947	3	0.0	76	162
Merrimac	6,338	15,219	-1.4	14,958	-1.3	166	-5.5	10,248	2.7	1,211	-0.1	3,438	-7.9	10,297	49	0.5	93	98

2013 Municipal Financial Data

CITY/Town	2010 Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth	
		2013 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		Local Receipts		2013 (\$000)	2013 (%)	2012 (\$000)	2013 (%)
				2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2013 (\$000)	Change (%)	2013 (\$000)	Change (%)				
Methuen	47,255	138,821	2.5	137,055	2.5	1,254	-0.9	68,124	5.5	49,335	0.8	20,722	3.2	71,930	3,806	1,656	1,197
Middleborough	23,116	71,945	4.6	71,208	4.6	354	9.1	33,179	3.9	21,452	1.2	12,041	1.9	33,188	9	381	361
Middlefield	521	1,412	2.6	1,401	3.1	1	-15.6	1,055	2.3	121	0.2	89	6.7	1,237	182	10	8
Middleton	8,987	28,284	4.6	27,756	4.7	256	2.4	21,328	5.5	2,428	1.4	2,754	2.6	22,178	850	321	308
Milford	27,999	89,969	7.0	89,162	7.0	115	-0.5	54,826	3.4	21,600	10.2	10,718	4.4	55,841	1,016	837	625
Millbury	13,261	37,897	2.8	37,487	2.7	149	5.8	20,447	4.1	8,394	1.0	7,608	-2.0	20,560	112	361	250
Millis	7,891	27,821	3.5	27,563	3.4	148	3.8	16,328	5.9	5,456	5.6	4,219	-0.6	16,338	9	263	141
Millville	3,190	5,514	7.8	5,417	8.1	22	4.8	4,057	5.4	433	-0.6	406	0.0	4,083	25	14	21
Milton	27,003	93,844	2.4	90,143	2.6	3,204	0.2	64,964	2.3	9,323	3.2	17,759	0.8	64,987	23	352	428
Monroe	121	882	20.5	876	20.6	0	347.2	537	10.3	101	-3.6	40	-0.6	559	22	2	5
Monson	8,560	24,961	-1.6	24,871	0.2	11	-97.8	11,290	3.5	9,222	-10.0	3,520	-0.7	11,293	3	73	328
Montague	8,437	18,842	-1.7	18,633	-1.7	85	-0.5	13,618	3.6	1,469	-0.7	2,920	1.6	13,625	7	148	143
Monterey	961	3,404	-1.1	3,380	-0.8	1	32.9	2,803	6.3	301	1.6	273	5.8	2,985	181	24	16
Montgomery	838	2,038	4.8	2,019	4.7	1	41.2	1,453	2.6	103	-0.4	135	0.0	1,487	33	22	16
Mount Washington	167	1,151	-3.4	1,141	-3.5	6	-0.2	492	4.1	286	0.0	64	5.8	493	1	2	4
Nahant	3,410	12,557	3.6	12,301	3.7	86	-0.5	7,894	2.3	815	2.5	3,199	-5.6	7,899	4	40	41
Nantucket	10,172	112,149	3.6	110,332	3.3	380	2.7	63,618	2.2	1,675	3.3	40,146	0.3	65,696	2,078	519	859
Natick	33,006	134,165	2.4	131,888	2.1	813	6.7	89,323	3.3	11,476	-1.4	25,318	2.5	89,342	18	846	933
Needham	28,886	144,991	6.1	142,017	6.4	1,097	4.4	100,442	4.4	10,060	6.7	27,363	1.5	100,462	20	1,650	1,879
New Ashford	228	720	3.0	716	3.1	0	142.1	393	3.6	252	0.0	39	1.4	403	10	6	1

NEW BEDFORD	95,072	296,561	0.0	293,257	0.0	1,851	4.4	95,219	0.9	139,979	0.8	59,699	0.5	102,384	7,166	7.5	1,187	788
New Braintree	999	2,172	3.2	2,120	2.7	16	-2.1	1,761	5.5	184	4.2	134	3.1	1,770	9	0.5	12	24
New Marlborough	1,509	4,910	8.0	4,855	7.9	17	-0.3	4,227	5.7	97	-4.7	321	1.3	4,273	45	1.1	40	34
New Salem	990	2,597	0.7	2,549	0.3	18	-0.5	1,670	3.6	159	3.9	621	0.1	1,671	1	0.1	42	20
Newbury	6,666	18,011	0.0	17,660	-0.3	205	-9.3	13,657	2.5	1,373	0.5	1,659	-10.0	13,659	1	0.0	67	123
NEWBURYPORT	17,416	65,800	-0.6	65,209	-0.7	236	-3.2	43,354	3.0	6,090	0.8	14,146	-9.1	43,708	354	0.8	547	578
NEWTON	85,146	375,736	3.9	366,449	3.8	5,671	5.4	260,175	3.7	21,643	14.2	77,518	1.5	260,190	14	0.0	3,031	3,121
Norfolk	11,227	37,500	9.0	37,034	9.2	360	4.9	25,059	4.5	4,599	1.1	6,859	28.3	25,066	7	0.0	422	396
NORTH ADAMS	13,708	41,156	2.6	39,925	2.7	1,011	1.0	13,686	3.4	18,628	0.7	6,900	-2.9	13,698	12	0.1	69	122
North Andover	28,352	93,422	3.2	91,098	3.2	1,694	-3.0	61,435	1.3	9,486	8.6	21,896	4.2	61,461	26	0.0	738	635
North Attleborough	28,712	89,211	2.7	86,703	2.7	1,847	-4.0	42,880	3.0	24,090	1.3	18,186	1.0	42,885	5	0.0	258	217
North Brookfield	4,680	14,124	1.0	14,059	0.9	8	-9.8	5,594	5.2	4,894	0.6	2,577	-1.8	5,596	2	0.0	47	32
North Reading	14,892	62,509	9.1	61,996	9.2	191	-11.5	40,459	12.3	8,498	1.7	10,057	3.8	40,475	16	0.0	359	351
NORTHAMPTON	28,549	97,841	2.6	96,954	2.6	467	-5.2	45,388	5.0	14,923	-0.8	34,521	7.0	45,408	20	0.0	655	488
Northborough	14,155	55,950	6.5	55,277	6.2	153	0.6	40,144	4.5	5,159	5.5	7,452	-0.5	42,810	2,666	6.6	1,230	1,439
Northbridge	15,707	44,548	-0.7	44,065	-0.9	167	7.7	17,352	-3.4	17,109	-3.5	7,552	13.8	17,363	11	0.1	268	294
Northfield	3,032	7,780	3.9	7,632	2.8	7	15.1	6,138	2.5	379	0.8	750	-12.4	6,140	2	0.0	46	100
Norton	19,031	55,201	3.8	54,462	3.7	415	2.1	29,054	5.8	14,457	-1.3	8,204	12.3	29,059	6	0.0	249	245
Norwell	10,506	48,796	5.9	46,982	6.0	1,061	-5.0	35,754	11.9	4,810	3.0	5,886	-16.8	35,764	9	0.0	209	230
Norwood	28,602	161,281	4.4	159,524	4.5	961	4.1	59,914	4.2	9,337	2.9	84,550	2.5	60,074	159	0.3	1,785	867
Oak Bluffs	4,527	27,031	-1.7	26,635	-1.6	230	-10.3	19,373	1.6	1,555	-1.1	5,075	-15.5	19,387	14	0.1	137	138
Oakham	1,902	3,365	3.4	3,312	3.2	18	3.2	2,414	6.2	250	0.8	389	-0.7	2,441	28	1.1	30	27
Orange	7,839	19,856	2.4	19,607	3.5	123	-63.1	8,991	3.0	6,774	0.8	3,420	0.9	9,015	24	0.3	61	76
Orleans	5,890	31,533	5.9	30,871	6.0	466	2.1	21,661	1.8	469	0.1	7,131	14.7	22,348	686	3.2	166	159
Otis	1,612	5,933	15.4	5,863	15.6	38	0.9	4,332	2.8	179	10.7	339	7.6	4,361	29	0.7	34	49

2013 Municipal Financial Data

CITY/Town	Population	Total		Expenditures			Revenue Resources			Tax Limit (\$000)	Excess Capacity (\$000)	Levy from Growth						
		Amount to Raise (\$000)	2013 Change (%)	Local		Assessments		Property Taxes				Local Aid		2013 (\$000)	2013 (%)			
				2013 (\$000)	2013 Change (%)	2013 (\$000)	2013 Change (%)	2013 (\$000)	2013 Change (%)	2013 (\$000)	2013 Change (%)	2013 (\$000)	2013 Change (%)					
Oxford	13,709	37,756	-4.3	37,417	-4.6	71	11.0	18,351	3.3	12,565	-1.7	4,217	4.7	18,358	7	0.0	187	262
Palmer	12,140	32,887	2.6	32,611	2.6	96	27.6	15,365	3.4	12,574	0.8	4,550	3.8	15,376	11	0.1	125	131
Paxton	4,806	11,786	1.1	11,670	1.3	52	-11.3	8,652	3.2	916	-0.1	1,839	-0.8	8,654	2	0.0	48	32
PEABODY	51,251	151,781	0.8	147,918	2.1	2,404	-45.1	90,616	2.6	25,427	0.9	33,212	-0.6	96,549	5,933	6.5	1,004	1,113
Pelham	1,321	5,563	6.9	5,495	7.1	38	-9.2	3,395	1.8	422	-2.0	708	15.3	3,635	240	7.1	56	40
Pembroke	17,837	57,680	1.5	57,123	1.5	260	3.7	32,595	1.8	14,686	-1.7	7,409	3.6	32,845	250	0.8	284	291
Pepperell	11,497	24,800	2.1	24,532	1.9	28	3.2	16,453	4.8	1,410	5.2	6,001	-2.1	16,470	17	0.1	118	92
Peru	847	2,099	7.8	2,089	7.9	1	83.4	1,441	5.1	236	-0.1	140	-1.3	1,699	258	17.9	25	18
Petersham	1,234	4,296	11.4	4,249	11.4	2	15.8	2,356	5.3	606	0.6	659	7.5	2,369	13	0.6	71	55
Phillipston	1,682	3,839	8.8	3,810	8.9	4	15.5	2,871	4.7	212	0.1	455	13.2	2,896	25	0.9	9	11
PITTSFIELD	44,737	143,184	5.1	141,496	5.0	594	3.3	68,567	3.3	49,656	2.0	22,109	15.2	75,958	7,391	10.8	1,353	1,437
Plainfield	648	1,733	7.6	1,720	7.6	0	77.2	1,369	3.2	141	15.6	85	15.7	1,391	22	1.6	25	12
Plainville	8,264	27,491	2.5	27,068	2.8	276	-18.2	16,769	5.9	4,318	-6.2	4,873	1.3	16,777	7	0.0	134	675
Plymouth	56,468	197,398	6.3	195,454	6.3	955	6.8	124,274	1.7	30,036	2.0	35,607	22.4	133,427	9,153	7.4	1,274	1,239
Plympton	2,820	8,915	9.2	8,785	9.3	55	3.7	6,600	10.4	834	3.2	894	-17.1	6,800	200	3.0	84	559
Princeton	3,413	9,865	6.5	9,795	6.9	24	2.5	7,662	4.4	427	0.9	910	-1.9	7,861	199	2.6	57	56
Provincetown	2,942	32,264	7.1	31,707	7.0	337	1.3	16,854	3.2	500	-1.9	11,033	1.9	16,987	133	0.8	144	201
QUINCY	92,271	303,333	3.0	297,519	2.9	2,798	2.5	185,780	6.9	43,031	6.4	67,645	0.3	201,646	15,866	8.5	2,360	3,531
Randolph	32,112	93,674	6.1	92,317	6.1	999	6.4	51,329	3.5	19,806	10.3	19,414	6.1	51,352	23	0.0	367	570
Raynham	13,383	37,392	0.8	36,602	0.5	326	2.2	28,223	2.2	1,251	-0.4	6,198	-3.6	28,333	110	0.4	239	342

Reading	24,747	91,206	2.7	90,003	2.7	564	10.6	55,078	3.4	13,028	0.1	19,697	0.1	55,094	15	0.0	325	580
Rehoboth	11,608	22,795	4.9	22,188	4.7	341	2.5	18,348	3.1	1,217	8.2	2,621	8.8	18,361	13	0.0	177	190
REVERE	51,755	158,052	7.5	151,504	7.9	5,760	-1.5	67,975	3.3	56,500	10.1	32,158	5.8	67,981	6	0.0	397	488
Richmond	1,475	5,971	3.4	5,947	3.5	2	-5.4	4,168	3.8	459	3.4	556	-8.1	4,365	197	4.7	66	59
Rochester	5,232	18,311	1.0	18,148	1.0	74	11.5	10,520	2.7	2,176	1.1	4,739	0.7	10,520	1	0.0	92	55
Rockland	17,489	52,989	4.5	51,258	4.4	1,333	9.7	29,061	7.3	12,973	2.1	9,589	-1.5	29,071	10	0.0	306	224
Rockport	6,952	30,117	2.2	29,573	2.2	429	-2.8	18,876	4.8	1,826	-2.8	7,718	6.1	19,105	229	1.2	133	144
Rowe	393	4,457	4.9	4,431	5.1	3	2.5	3,483	12.9	112	39.7	71	-7.7	3,512	29	0.8	21	28
Rowley	5,856	17,054	8.6	16,736	8.9	148	-11.8	12,051	3.0	576	2.6	3,909	28.2	12,052	1	0.0	118	117
Royalston	1,258	2,108	-0.8	2,075	-0.8	13	-1.4	1,350	-1.2	247	0.0	315	6.2	1,386	35	2.6	11	14
Russell	1,775	5,109	3.1	5,068	3.9	5	28.7	2,637	4.8	400	-1.5	1,737	5.8	2,783	146	5.5	25	36
Rutland	7,973	18,498	4.5	18,414	4.7	35	-1.0	11,859	5.5	1,795	-0.4	4,365	4.5	11,860	1	0.0	298	138
SALEM	41,340	136,793	2.5	134,401	4.1	1,417	-58.4	74,879	4.3	30,694	6.0	28,098	-2.5	77,955	3,076	4.1	675	575
Salisbury	8,283	24,475	3.0	24,165	2.9	185	9.7	16,409	2.9	986	2.4	6,569	-0.2	16,447	38	0.2	166	124
Sandisfield	915	3,087	-0.6	3,046	-0.5	1	-5.6	2,611	9.8	121	15.4	115	-1.7	2,641	30	1.2	47	39
Sandwich	20,675	72,037	3.0	71,181	3.1	497	2.0	50,084	4.3	10,249	1.4	7,688	-11.5	50,090	5	0.0	496	459
Saugus	26,628	78,812	-0.3	77,393	-0.4	921	10.3	53,119	3.8	8,279	1.7	16,086	-10.1	53,147	29	0.1	511	746
Savoy	692	1,999	-3.5	1,959	-3.5	16	1.9	1,033	-0.7	724	-1.0	103	2.5	1,152	120	11.6	17	13
Scituate	18,133	72,616	0.6	72,102	0.6	294	6.4	48,082	3.0	6,792	1.9	15,567	-11.4	48,221	139	0.3	297	397
Seekonk	13,722	47,071	2.5	46,226	2.5	357	1.4	32,383	3.2	7,209	5.1	5,143	3.0	32,460	77	0.2	311	366
Sharon	17,612	74,623	3.7	73,504	3.8	610	0.0	54,142	3.2	10,032	1.4	7,298	-0.9	57,421	3,279	6.1	526	556
Sheffield	3,257	9,697	4.5	9,532	3.8	26	2.1	8,187	2.3	334	3.7	710	27.0	8,390	203	2.5	71	166
Shelburne	1,893	4,077	2.6	4,043	2.6	9	3.8	2,984	2.2	268	6.2	433	-2.9	3,217	233	7.8	41	31
Sherborn	4,119	24,834	2.7	24,642	2.9	68	4.2	21,411	2.9	1,015	1.6	1,055	-2.5	21,473	62	0.3	133	122
Shirley	7,211	13,950	4.6	13,724	4.6	56	-2.4	8,928	2.9	1,247	0.5	2,878	-4.4	8,933	5	0.1	95	92

2013 Municipal Financial Data

CITY/Town	2010 Population	Total		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth		
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Local Receipts		Limit	2013	2012	2013	
		(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(\$000)	(\$000)	(\$000)	
Shrewsbury	35,608	108,159	3.6	107,305	3.8	329	6.5	55,819	5.3	25,061	0.4	13,016	-0.1	55,850	32	0.1	603	606
Shutesbury	1,771	5,943	-0.1	5,912	0.1	2	3.5	4,365	3.6	936	1.4	567	-5.7	4,388	23	0.5	37	25
Somerset	18,165	62,665	0.9	58,369	0.5	343	2.8	42,486	4.1	6,682	16.4	9,204	22.3	50,815	8,329	19.6	1,380	1,623
SOMERVILLE	75,754	220,859	2.7	214,128	2.6	5,232	6.1	109,923	4.9	46,668	0.1	55,084	-3.1	109,923	0	0.0	1,739	2,464
South Hadley	17,514	43,653	2.2	43,239	2.1	183	19.8	22,161	1.8	11,717	0.6	7,515	4.8	22,164	3	0.0	203	184
Southampton	5,792	16,826	3.3	16,763	3.4	11	-0.6	9,532	4.7	3,049	-7.1	3,407	13.4	9,535	2	0.0	193	185
Southborough	9,767	47,917	2.6	47,441	2.7	114	5.9	34,209	3.0	5,359	-0.2	5,052	-1.3	35,133	924	2.7	461	438
Southbridge	16,719	56,002	4.7	55,704	4.8	98	-1.2	16,905	4.5	20,803	-3.7	14,078	11.8	17,070	165	1.0	208	205
Southwick	9,502	22,328	5.0	22,103	5.0	33	-7.2	14,998	3.5	1,202	0.3	4,203	-5.3	15,193	195	1.3	212	249
Spencer	11,688	19,782	0.6	19,562	0.6	104	0.7	11,785	4.1	2,132	-0.1	5,096	-2.8	11,789	4	0.0	64	98
SPRINGFIELD	153,060	578,584	-1.6	566,664	-2.2	3,026	2.6	167,403	-1.2	340,514	3.4	44,561	-0.7	167,409	5	0.0	4,527	5,868
Sterling	7,808	22,257	3.2	22,095	3.1	58	4.6	15,191	1.8	1,726	1.7	3,131	2.2	16,617	1,426	9.4	52	99
Stockbridge	1,947	9,564	5.6	9,402	5.7	64	-2.0	6,688	6.4	157	10.4	1,659	4.0	8,263	1,574	23.5	56	86
Stoneham	21,437	68,917	3.1	67,925	3.0	569	5.7	40,876	2.6	8,160	-4.0	17,682	3.2	40,905	29	0.1	280	282
Stoughton	26,962	96,086	7.5	93,079	7.7	2,217	-2.3	52,096	3.5	17,666	7.3	21,467	5.9	52,359	263	0.5	544	716
Stow	6,590	24,382	2.2	24,097	2.4	91	5.7	20,862	1.8	928	0.0	2,145	10.2	22,350	1,488	7.1	374	263
Sturbridge	9,268	34,063	8.6	33,799	8.6	107	6.0	20,600	3.9	3,658	13.5	6,541	1.2	20,995	395	1.9	166	278
Sudbury	17,659	90,449	7.5	89,685	7.4	134	5.1	71,026	2.9	7,298	1.7	11,348	52.2	71,215	188	0.3	521	526
Sunderland	3,684	7,960	5.6	7,816	5.8	115	-2.0	4,635	2.9	1,409	0.4	659	11.2	4,687	52	1.1	53	24
Sutton	8,963	28,880	2.1	28,666	2.2	69	4.2	18,389	6.5	5,995	0.8	2,848	1.7	18,392	3	0.0	191	248

Swampscott	13,787	58,784	1.0	58,212	1.0	359	9.5	43,392	2.7	3,973	5.5	10,676	8.4	43,599	207	0.5	312	271
Swansea	15,865	37,888	2.5	37,175	2.5	313	3.5	26,163	3.7	7,568	13.8	3,440	-9.3	26,178	15	0.1	624	330
TAUNTON	55,874	188,210	4.5	185,959	4.5	1,125	2.1	77,422	6.4	58,674	3.7	40,328	6.6	77,431	8	0.0	1,506	2,874
Templeton	8,013	13,596	-8.7	13,381	-9.2	52	4.2	7,665	-9.7	1,397	1.9	3,710	3.3	7,670	5	0.1	34	34
Tewksbury	28,961	109,148	7.7	107,923	7.6	414	8.3	66,234	4.0	15,545	1.3	2,185	10.0	66,269	35	0.1	903	868
Tisbury	3,949	26,790	3.2	26,149	3.3	332	-3.7	19,463	2.3	573	2.2	4,786	8.8	19,653	190	1.0	156	110
Tolland	485	1,492	10.0	1,483	10.2	1	31.2	1,204	10.0	82	0.0	163	15.0	1,208	4	0.4	9	12
Topsheld	6,085	24,399	4.0	24,053	4.1	200	3.2	18,330	3.0	1,723	-19.1	3,018	30.9	18,710	380	2.1	121	174
Townsend	8,926	19,196	3.8	19,040	3.9	67	-6.1	14,061	2.1	1,374	-0.2	2,146	6.2	14,111	50	0.4	57	70
Truro	2,003	17,111	-0.1	16,725	-0.3	262	2.0	12,100	1.8	309	3.4	2,099	-4.9	12,472	372	3.1	104	117
Tynsborough	11,292	37,234	3.8	36,928	4.1	85	-1.5	22,081	4.5	8,440	1.2	4,742	-5.5	22,087	6	0.0	368	285
Tyringham	327	1,528	9.4	1,501	8.7	7	0.4	1,131	2.2	62	0.0	96	2.3	1,229	98	8.7	8	23
Upton	7,542	20,693	0.2	20,491	0.2	56	18.9	15,691	3.8	621	3.5	3,753	-16.1	15,727	36	0.2	184	170
Uxbridge	13,457	43,610	5.2	43,304	5.4	83	-8.4	23,525	3.2	11,328	0.8	5,697	-3.3	23,562	37	0.2	171	241
Wakefield	24,932	84,042	3.9	82,892	3.8	676	9.3	54,703	3.2	9,065	1.1	18,279	0.5	55,028	325	0.6	753	656
Wales	1,838	4,203	5.5	4,166	5.8	19	-6.2	2,723	3.7	975	0.4	306	-4.4	2,725	2	0.1	17	34
Walpole	24,070	86,310	7.2	84,964	7.2	817	4.3	57,647	9.6	9,923	2.0	14,794	2.3	57,651	4	0.0	607	819
WALTHAM	60,632	224,672	1.7	220,131	1.6	1,414	3.0	154,888	2.7	16,309	4.0	51,918	1.0	164,094	9,206	5.9	2,633	3,318
Ware	9,872	28,417	1.9	27,733	1.9	534	-1.9	12,261	2.7	11,175	1.9	3,854	0.8	12,267	6	0.1	72	71
Wareham	21,822	61,963	2.2	60,040	2.5	1,621	-3.4	32,630	3.4	14,476	0.8	13,840	-0.1	32,636	5	0.0	347	249
Warren	5,135	8,894	1.0	8,830	1.2	12	-3.2	5,806	1.1	836	-2.0	1,668	-14.4	6,122	316	5.4	54	21
Warwick	780	1,928	-3.4	1,918	-3.3	1	-34.6	1,351	0.9	229	-0.1	228	-3.9	1,543	192	14.2	18	19
Washington	538	1,484	8.8	1,468	8.9	1	-34.7	904	0.0	175	0.1	198	-2.0	1,011	107	11.8	12	13
Watertown	31,915	115,703	2.4	112,552	2.4	2,128	1.0	78,371	4.4	10,166	1.1	24,790	-2.8	78,399	27	0.0	989	1,486
Wayland	12,994	74,356	-1.6	73,284	-1.3	98	0.3	52,016	-6.3	4,187	-5.9	9,879	19.5	63,160	11,143	21.4	712	684

2013 Municipal Financial Data

CITY/Town	Population	Total		Expenditures			Revenue Resources			Tax		Excess Capacity		Levy from Growth			
		2013 (\$000)	Change (%)	Local (\$000)	2013 Change (%)	Assessments (\$000)	2013 Change (%)	Property Taxes (\$000)	2013 Change (%)	Local Aid (\$000)	2013 Change (%)	Local Receipts (\$000)	2013 Change (%)	Limit (\$000)	2013 (\$000)	2012 (\$000)	2013 (\$000)
Webster	16,767	42,245	4.9	41,953	5.0	121	11.9	18,476	2.0	12,227	2.6	10,823	6.2	18,477	1	175	164
Wellesley	27,982	152,651	6.4	150,771	6.2	1,127	4.9	109,461	4.2	9,548	2.1	28,661	14.3	109,524	63	1,532	1,882
Wellfleet	2,750	19,619	4.2	19,232	4.2	268	2.1	13,907	3.9	433	0.0	3,222	6.8	14,087	181	53	76
Wendell	848	2,598	-4.4	2,567	-3.7	2	14.2	1,603	-5.9	304	1.0	132	3.0	1,977	374	79	42
Wenham	4,875	16,017	0.7	15,729	0.7	157	6.1	12,341	-1.1	381	-2.7	2,584	4.3	12,814	473	61	103
West Boylston	7,669	25,189	-2.7	25,007	-2.7	58	0.3	14,067	2.1	4,317	0.2	4,259	-5.9	14,069	2	170	81
West Bridgewater	6,916	26,734	1.3	26,012	1.9	471	-23.9	18,494	3.8	3,203	3.7	3,727	-5.2	18,504	10	149	201
West Brookfield	3,701	8,994	21.7	8,888	22.0	7	13.5	4,459	3.5	690	-0.1	881	3.0	4,462	3	68	19
West Newbury	4,235	15,260	5.8	14,974	5.9	133	-13.8	11,531	7.7	328	0.1	2,596	19.3	11,684	153	148	233
West Springfield	28,391	100,059	3.4	97,087	3.2	1,721	0.2	55,053	-5.7	23,485	3.0	16,881	29.3	63,971	8,918	1,493	1,551
West Stockbridge	1,306	4,970	1.9	4,947	2.5	2	6.2	4,235	3.1	106	3.7	436	3.1	5,073	838	28	15
West Tisbury	2,740	16,446	1.7	16,142	2.0	202	-10.3	12,522	5.5	1,143	0.2	2,079	0.4	13,083	561	50	89
Westborough	18,272	96,308	2.8	95,111	2.8	197	6.3	62,375	2.2	9,492	2.3	20,883	2.1	65,532	3,157	1,418	1,797
WESTFIELD	41,094	137,828	3.1	134,811	3.3	2,518	-9.4	60,801	2.9	41,181	-0.7	28,031	1.9	61,391	590	831	774
Westford	21,951	100,475	3.4	99,631	3.4	253	7.5	61,929	4.1	19,591	1.2	15,693	9.0	61,986	56	992	1,211
Westhampton	1,607	4,710	1.8	4,674	1.8	14	1.4	3,686	0.9	598	-0.9	300	1.7	3,700	14	24	33
Westminster	7,277	22,974	4.9	22,469	4.8	56	3.7	15,076	4.4	815	-0.5	4,938	5.6	15,598	523	132	203
Weston	11,261	87,397	0.8	86,715	0.9	252	-2.5	64,423	1.8	3,730	2.3	14,972	16.5	67,702	3,279	898	1,156
Westport	15,532	35,244	6.7	34,458	6.7	424	1.0	21,763	3.3	6,331	2.0	5,553	24.4	21,775	13	177	255
Westwood	14,618	73,286	1.4	71,876	1.0	561	3.5	57,672	2.9	6,562	-10.6	7,102	4.5	57,839	167	454	709

Weymouth	53,743	159,589	4.1	157,053	4.1	1,685	3.3	83,324	3.4	35,440	4.7	37,178	0.1	83,324	0	0.0	645	707
Whately	1,496	5,400	1.9	5,347	6.0	19	1.7	3,779	0.6	399	0.6	699	10.1	3,907	128	3.4	292	61
Whitman	14,489	32,139	3.5	31,807	3.4	175	5.7	20,149	5.0	2,335	0.0	7,219	0.8	20,153	5	0.0	185	88
Wilbraham	14,219	39,881	3.1	39,512	3.2	182	-11.3	31,358	4.1	1,356	-0.9	6,037	3.0	31,530	172	0.5	180	375
Williamsburg	2,482	7,067	4.3	6,971	4.4	22	-10.2	5,038	5.4	801	5.4	907	14.7	5,116	78	1.5	59	43
Williamstown	7,754	21,707	1.1	21,566	1.4	39	31.7	14,302	-0.7	1,948	3.9	4,781	0.5	15,034	732	5.1	299	107
Wilmington	22,325	88,180	12.1	86,868	12.2	624	9.8	63,286	9.6	13,586	7.0	8,541	15.0	63,298	12	0.0	843	1,121
Winchendon	10,300	27,613	-2.6	27,519	-2.6	22	-40.9	9,628	-4.0	13,271	-4.1	4,047	1.6	9,630	2	0.0	61	63
Winchester	21,374	101,824	6.2	100,941	6.2	483	4.2	69,309	3.2	9,218	11.2	14,592	4.2	69,406	97	0.1	536	765
Windsor	899	1,882	-13.1	1,876	-12.5	1	7.8	1,426	4.2	203	0.0	178	5.8	1,447	22	1.5	20	20
Winthrop	17,497	47,901	3.6	47,189	3.7	448	-2.5	24,844	2.2	9,014	-5.3	12,200	19.1	24,848	4	0.0	68	93
WOBURN	38,120	135,949	1.3	131,616	1.3	2,992	-0.9	88,211	2.4	12,490	4.8	28,012	-0.6	96,095	7,884	8.9	1,998	1,817
WORCESTER	181,045	619,152	3.8	612,758	4.1	3,376	0.4	239,691	4.6	268,485	3.3	101,914	2.0	250,135	10,444	4.4	5,679	4,463
Worthington	1,156	3,159	0.4	3,137	0.4	2	-18.7	2,173	-2.0	217	2.5	163	0.0	2,420	247	11.4	26	18
Wrentham	10,955	37,367	2.8	36,902	2.8	224	1.3	26,401	3.9	4,775	1.1	3,737	2.7	26,405	4	0.0	290	390
Yarmouth	23,793	81,949	4.3	80,594	4.4	726	2.0	50,411	3.5	1,473	1.4	25,571	2.6	50,481	70	0.1	214	198

2013 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certified	2013 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Abington	1,694,293	13	16.55	16.55	—	16.55
Acton	3,679,117	13	19.10	19.10	—	19.10
Acushnet	1,035,821	10	13.47	13.17	—	16.84
Adams	465,558	13	18.84	18.25	—	21.67
Agawam	2,701,516	13	18.53	15.60	—	27.79
Alford	262,073	11	4.35	4.35	—	4.35
Amesbury	1,774,921	11	20.24	20.24	—	20.24
Amherst	2,050,011	12	20.39	20.39	—	20.39
Andover	6,802,720	12	16.45	14.51	14.51	24.26
Arlington	7,201,277	13	13.61	13.61	—	13.61
Ashburnham	572,782	12	18.85	18.85	—	18.85
Ashby	282,920	12	17.47	17.47	—	17.47
Ashfield	220,389	12	15.09	15.09	—	15.09
Ashland	2,101,056	12	17.14	17.14	17.14	17.14
Athol	634,619	10	15.48	15.48	—	15.48
ATTLEBORO	3,866,870	11	15.16	13.88	—	20.46
Auburn	1,812,700	10	18.66	16.70	—	23.33
Avon	762,393	11	22.03	14.65	—	30.39
Ayer	969,263	11	18.79	13.63	—	27.99
Barnstable	12,721,414	13	7.89	8.76	—	7.89
Barre	400,627	13	15.34	15.34	—	15.34
Becket	523,678	10	9.62	9.62	—	9.62
Bedford	2,771,855	12	19.31	15.37	11.55	33.80
Belchertown	1,318,029	12	17.11	17.11	—	17.11
Bellingham	2,091,386	10	15.36	14.44	—	17.55
Belmont	5,405,666	13	13.33	13.33	—	13.33
Berkley	763,994	13	11.68	11.68	—	11.68
Berlin	519,429	10	16.77	15.38	15.38	20.75
Bernardston	211,148	13	16.85	16.85	—	16.85
BEVERLY	5,348,526	11	15.25	13.64	13.64	24.86
Billerica	5,281,771	12	18.80	14.31	—	32.89
Blackstone	815,051	10	17.99	17.99	—	17.99
Blandford	164,798	13	14.69	14.69	—	14.69
Bolton	859,744	12	20.96	20.96	—	20.96
BOSTON	92,199,272	13	18.26	13.14	—	31.96
Bourne	4,082,891	12	9.45	9.45	—	9.45
Boxborough	944,949	13	17.69	17.69	—	17.69
Boxford	1,578,619	13	14.88	14.88	—	14.88
Boylston	594,959	11	17.20	17.20	—	17.20
Braintree	5,143,940	12	14.46	11.11	—	25.31
Brewster	3,251,967	10	7.92	7.92	—	7.92
Bridgewater	2,269,220	13	15.83	15.83	—	15.83
Brimfield	405,957	11	14.84	14.84	—	14.84
BROCKTON	5,486,240	11	20.32	16.88	—	31.91
Brookfield	253,524	10	17.42	17.42	—	17.42
Brookline	15,519,229	12	10.96	11.65	—	18.97
Buckland	212,841	10	14.88	14.88	—	14.88
Burlington	4,663,289	12	19.01	11.85	—	31.70
CAMBRIDGE	25,213,973	11	12.57	8.66	—	21.50
Canton	3,971,663	10	15.15	12.30	—	24.99
Carlisle	1,227,848	13	17.68	17.68	—	17.68
Carver	1,095,597	12	17.46	16.34	—	22.70
Charlemont	128,035	11	17.09	17.09	—	17.09
Charlton	1,390,328	12	12.30	12.30	—	12.30
Chatham	5,791,889	13	5.03	5.03	—	5.03
Chelmsford	4,478,669	10	17.95	17.95	—	17.95
CHELSEA	2,108,663	13	19.54	14.13	—	34.20
Cheshire	294,816	13	10.62	10.62	—	10.62
Chester	116,668	13	20.28	20.28	—	20.28
Chesterfield	138,447	13	17.99	17.99	—	17.99

CITY/Town	Assessed Value (\$000)	Year Certified	2013 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
CHICOPEE	3,584,846	11	19.26	15.74	—	31.40
Chilmark	3,144,301	12	2.29	2.29	—	2.29
Clarksburg	118,716	13	13.04	13.04	—	13.04
Clinton	1,069,466	12	17.69	15.59	—	29.18
Cohasset	2,521,526	12	12.20	12.20	—	12.20
Colrain	163,883	10	16.34	16.34	—	16.34
Concord	5,054,970	12	14.07	14.07	—	14.07
Conway	254,293	11	13.70	13.70	—	13.70
Cummington	130,647	12	12.34	12.34	—	12.34
Dalton	593,936	13	18.12	18.12	—	18.12
Danvers	3,894,807	13	16.05	14.54	—	20.23
Dartmouth	4,892,355	11	10.17	9.35	—	14.23
Dedham	3,953,207	13	19.64	15.79	—	34.37
Deerfield	651,257	11	13.44	13.44	—	13.44
Dennis	5,841,108	11	6.09	6.09	6.09	6.09
Dighton	834,680	13	15.74	14.00	—	26.29
Douglas	854,688	11	15.95	15.95	—	15.95
Dover	2,137,445	12	12.80	12.80	—	12.80
Dracut	2,792,540	12	13.79	13.79	—	13.79
Dudley	811,389	12	11.56	11.56	—	11.56
Dunstable	459,896	11	15.53	15.53	—	15.53
Duxbury	3,214,668	12	14.19	14.19	—	14.19
East Bridgewater	1,552,172	13	15.90	15.90	—	15.90
East Brookfield	222,657	11	14.55	14.55	—	14.55
East Longmeadow	1,774,475	11	18.62	18.62	—	18.62
Eastham	2,680,491	10	6.53	6.53	—	6.53
Easthampton	1,401,028	10	14.51	14.51	—	14.51
Easton	2,881,174	10	15.80	15.80	—	15.80
Edgartown	6,597,990	12	3.55	3.55	—	3.55
Egremont	383,017	11	7.89	7.89	—	7.89
Erving	648,965	13	12.44	8.09	8.09	13.44
Essex	755,782	10	15.15	15.15	—	15.15
EVERETT	3,547,990	13	24.59	15.64	—	43.04
Fairhaven	1,920,947	11	12.33	10.77	—	21.58
FALL RIVER	5,310,575	13	14.96	11.93	—	25.43
Falmouth	10,614,941	11	8.04	8.04	8.04	8.04
FITCHBURG	2,076,969	13	20.37	19.05	—	25.26
Florida	119,545	12	17.48	8.74	—	26.06
Foxborough	2,604,133	10	14.69	14.54	—	15.13
Framingham	7,268,634	12	22.98	17.84	—	39.98
Franklin	4,078,796	11	14.34	14.34	—	14.34
Freetown	1,115,773	12	14.19	12.76	—	20.57
GARDNER	1,181,385	12	17.46	17.46	—	17.46
Aquinnah (Gay Head)	723,005	12	4.32	4.32	—	4.32
Georgetown	1,133,293	13	13.55	13.55	—	13.55
Gill	149,216	11	15.34	15.34	—	15.34
GLOUCESTER	5,113,775	11	12.72	12.62	—	13.48
Goshen	142,147	12	13.74	13.74	—	13.74
Gosnold	273,655	11	2.25	2.25	—	2.25
Grafton	2,060,770	10	15.55	15.55	—	15.55
Granby	575,711	12	16.34	16.34	—	16.34
Granville	193,590	13	12.10	12.10	—	12.10
Great Barrington	1,360,884	10	13.14	13.14	—	13.14
Greenfield	1,303,677	11	20.72	20.72	—	20.72
Groton	1,509,802	11	16.85	16.85	—	16.85
Groveland	795,780	13	14.48	14.48	—	14.48
Hadley	909,423	11	10.44	10.44	—	10.44
Halifax	752,409	10	17.99	17.99	—	17.99
Hamilton	1,291,952	12	17.17	17.17	—	17.17
Hampden	544,705	12	17.45	17.45	—	17.45

CITY/Town	Assessed Value (\$000)	Year Certified	2013 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Hancock	295,442	13	2.84	2.84	—	2.84
Hanover	2,290,567	11	15.72	15.55	—	16.50
Hanson	1,158,070	10	14.32	14.32	—	14.32
Hardwick	233,183	12	13.94	13.94	—	13.94
Harvard	1,056,647	11	16.68	16.68	—	16.68
Harwich	4,479,845	13	8.58	8.58	—	8.58
Hatfield	499,933	13	12.30	12.30	—	12.30
HAVERHILL	4,913,700	11	17.50	15.65	—	26.24
Hawley	47,304	12	15.95	15.95	—	15.95
Heath	88,759	11	20.04	20.04	—	20.04
Hingham	5,439,458	12	12.32	12.32	—	12.32
Hinsdale	294,884	13	12.22	12.22	—	12.22
Holbrook	1,011,879	13	20.69	18.11	—	34.96
Holden	1,810,899	10	17.37	17.37	—	17.37
Holland	301,899	10	15.61	15.61	—	15.61
Holliston	2,033,229	13	18.62	18.62	—	18.62
HOLYOKE	2,091,389	10	24.52	18.35	—	39.97
Hopedale	641,974	13	16.63	15.51	—	24.94
Hopkinton	2,809,911	13	17.32	17.32	17.32	17.32
Hubbardston	417,479	13	13.64	13.64	—	13.64
Hudson	2,117,833	13	19.41	16.38	—	32.90
Hull	1,821,961	13	13.47	13.47	—	13.47
Huntington	190,062	13	16.37	16.37	—	16.37
Ipswich	2,332,992	10	13.30	13.30	—	13.30
Kingston	1,669,259	10	16.41	16.41	—	16.41
Lakeville	1,407,249	11	12.52	12.52	—	12.52
Lancaster	754,259	11	19.08	19.08	—	19.08
Lanesborough	392,990	11	18.07	18.07	—	18.07
LAWRENCE	2,819,354	12	19.42	15.08	—	33.41
Lee	878,594	11	14.09	14.09	—	14.09
Leicester	911,633	11	13.62	13.62	—	13.62
Lenox	1,129,532	11	12.10	11.58	—	14.33
LEOMINSTER	3,072,545	12	17.96	17.96	17.96	17.96
Leverett	251,111	12	18.66	18.66	—	18.66
Lexington	8,307,957	12	17.04	15.20	—	28.97
Leyden	87,385	11	16.29	16.29	—	16.29
Lincoln	1,718,500	13	14.40	14.23	—	18.72
Littleton	1,466,079	13	19.18	16.98	—	27.23
Longmeadow	2,035,717	12	21.54	21.54	—	21.54
LOWELL	6,082,518	11	17.90	15.01	—	31.32
Ludlow	1,778,823	11	17.17	17.17	—	17.17
Lunenburg	1,131,030	12	17.30	17.30	—	17.30
LYNN	5,285,703	12	19.74	16.93	—	34.55
Lynnfield	2,275,039	11	14.94	14.82	—	16.29
MALDEN	4,818,405	10	14.52	15.88	—	25.42
Manchester-by-the-Sea	2,089,615	10	10.51	10.51	—	10.51
Mansfield	3,086,873	11	15.98	14.89	—	19.33
Marblehead	5,049,336	13	10.85	10.85	—	10.85
Marion	1,519,187	12	10.36	10.36	—	10.36
MARLBOROUGH	4,460,028	13	19.36	15.00	—	28.46
Marshfield	4,183,811	11	12.21	12.21	—	12.21
Mashpee	4,391,365	11	9.09	9.09	9.09	9.09
Mattapoisett	1,547,674	12	12.28	12.28	—	12.28
Maynard	1,194,933	13	21.26	20.05	—	29.55
Medfield	2,254,254	13	15.73	15.73	—	15.73
MEDFORD	6,453,246	10	13.94	12.36	—	24.39
Medway	1,594,651	12	18.56	18.56	—	18.56
MELROSE	3,571,667	11	13.44	13.03	—	19.90
Mendon	784,762	11	15.22	15.22	—	15.22
Merrimac	663,275	13	15.45	15.45	—	15.45

CITY/Town	Assessed Value (\$000)	Year Certified	2013 Tax Rates			Comm., Indus., Personal
			Composite	Residential	Open Space	
Methuen	4,260,656	12	15.99	14.40	—	24.12
Middleborough	2,199,444	10	15.09	14.89	—	15.84
Middlefield	65,351	11	16.14	16.14	—	16.14
Middleton	1,569,384	11	13.59	13.59	—	13.59
Milford	2,777,529	13	19.74	16.95	—	29.21
Millbury	1,240,728	12	16.48	16.48	—	16.48
Millis	999,286	11	16.34	16.34	—	16.34
Millville	268,525	11	15.11	15.11	—	15.11
Milton	4,323,172	12	15.03	14.70	—	22.54
Monroe	22,352	12	24.02	13.38	—	32.19
Monson	746,708	11	15.12	15.12	—	15.12
Montague	710,033	10	19.18	17.04	—	25.51
Monterey	501,502	12	5.59	5.59	—	5.59
Montgomery	103,741	13	14.01	14.01	—	14.01
Mount Washington	84,329	10	5.84	5.84	—	5.84
Nahant	735,053	11	10.74	10.74	—	10.74
Nantucket	17,101,130	13	3.72	3.67	3.51	6.51
Natick	6,228,971	13	14.34	14.34	—	14.34
Needham	7,923,990	12	12.68	11.30	—	22.18
New Ashford	39,912	12	9.85	9.16	9.16	12.80
NEW BEDFORD	5,479,570	10	17.38	14.33	—	29.54
New Braintree	110,568	13	15.93	15.93	—	15.93
New Marlborough	471,279	10	8.97	8.97	—	8.97
New Salem	106,886	13	15.62	15.40	15.40	18.74
Newbury	1,198,016	10	11.40	11.40	—	11.40
NEWBURYPORT	3,254,840	11	13.32	13.32	13.32	13.32
NEWTON	20,645,306	12	12.60	11.49	—	21.93
Norfolk	1,465,420	13	17.10	17.10	17.10	17.10
NORTH ADAMS	710,246	13	19.27	15.30	—	32.95
North Andover	4,269,634	13	14.39	13.72	—	18.85
North Attleborough	3,355,238	11	12.78	12.78	—	12.78
North Brookfield	379,287	13	14.75	14.75	—	14.75
North Reading	2,522,396	11	16.04	16.04	—	16.04
NORTHAMPTON	3,182,919	13	14.26	14.26	—	14.26
Northborough	2,491,838	13	16.11	16.11	—	16.11
Northbridge	1,405,029	11	12.35	12.35	—	12.35
Northfield	408,108	13	15.04	15.04	—	15.04
Norton	1,947,303	13	14.92	14.92	—	14.92
Norwell	2,220,753	12	16.10	16.10	—	16.10
Norwood	4,245,656	12	14.11	11.04	—	21.17
Oak Bluffs	2,512,650	12	7.71	7.71	7.71	7.71
Oakham	194,961	11	12.38	12.38	—	12.38
Orange	478,232	11	18.80	18.80	—	18.80
Orleans	3,551,020	11	6.10	6.10	—	6.10
Otis	604,206	13	7.17	7.17	—	7.17
Oxford	1,269,982	11	14.45	14.45	—	14.45
Palmer	920,607	11	16.69	16.69	—	16.69
Paxton	450,155	10	19.22	19.22	—	19.22
PEABODY	6,169,929	13	14.69	11.98	—	23.57
Pelham	169,476	12	20.03	20.03	—	20.03
Pembroke	2,295,433	11	14.20	14.20	—	14.20
Pepperell	1,113,211	11	14.78	14.78	—	14.78
Peru	88,424	11	16.30	16.30	—	16.30
Petersham	145,612	13	16.18	16.18	—	16.18
Phillipston	184,486	13	15.56	15.56	—	15.56
PITTSFIELD	3,341,804	12	20.52	16.70	16.70	34.47
Plainfield	73,756	12	18.56	18.56	—	18.56
Plainville	1,137,158	13	14.75	14.47	—	15.48
Plymouth	8,612,224	12	14.43	14.43	—	14.43
Plympton	400,497	11	16.48	16.48	—	16.48

CITY/Town	Assessed Value (\$000)	Year Certified	2013 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Princeton	437,842	12	17.50	17.50	—	17.50
Provincetown	2,296,161	13	7.34	7.34	—	7.34
QUINCY	10,621,951	11	17.49	14.50	—	30.61
Randolph	2,656,220	11	19.32	17.35	—	30.73
Raynham	1,727,263	13	16.34	14.66	—	20.59
Reading	3,686,638	11	14.94	14.94	—	14.94
Rehoboth	1,561,567	13	11.75	11.75	—	11.75
REVERE	3,769,806	12	18.03	15.56	—	31.56
Richmond	418,905	12	9.95	9.95	—	9.95
Rochester	792,146	11	13.28	13.28	—	13.28
Rockland	1,653,073	12	17.58	17.58	—	17.58
Rockport	1,697,510	10	11.12	11.12	—	11.12
Rowe	276,443	12	12.60	6.30	—	14.08
Rowley	831,083	11	14.50	14.50	14.50	14.50
Royalston	145,199	11	9.30	9.30	—	9.30
Russell	131,333	13	20.08	19.68	—	22.98
Rutland	711,824	11	16.66	16.66	—	16.66
SALEM	3,927,233	13	19.07	16.38	—	31.46
Salisbury	1,425,668	12	11.51	11.51	—	11.51
Sandisfield	207,202	13	12.60	12.60	—	12.60
Sandwich	3,650,468	12	13.72	13.72	—	13.72
Saugus	3,733,020	11	14.23	11.28	—	24.90
Savoy	61,425	13	16.81	16.81	—	16.81
Scituate	3,780,044	12	12.72	12.72	—	12.72
Seekonk	2,033,956	13	15.92	12.75	—	25.48
Sharon	2,647,526	10	20.45	20.45	—	20.45
Sheffield	613,740	10	13.34	13.34	—	13.34
Shelburne	229,720	11	12.99	12.99	—	12.99
Sherborn	1,085,744	12	19.72	19.72	—	19.72
Shirley	570,481	10	15.65	15.65	—	15.65
Shrewsbury	4,783,094	10	11.67	11.67	—	11.67
Shutesbury	215,319	12	20.27	20.27	—	20.27
Somerset	2,296,455	13	18.50	15.04	—	29.97
SOMERVILLE	8,595,335	10	12.79	13.42	—	22.38
South Hadley	1,486,286	10	14.91	14.91	14.91	14.91
Southampton	660,143	11	14.44	14.44	—	14.44
Southborough	2,068,284	13	16.54	16.54	—	16.54
Southbridge	915,289	13	18.47	18.47	—	18.47
Southwick	968,848	13	15.48	15.48	—	15.48
Spencer	922,861	10	12.77	12.77	—	12.77
SPRINGFIELD	6,696,353	12	25.00	19.71	—	38.98
Sterling	929,121	13	16.35	16.35	—	16.35
Stockbridge	803,896	12	8.32	8.32	—	8.32
Stoneham	2,919,246	12	14.00	13.06	—	21.00
Stoughton	2,982,849	11	17.47	15.07	—	26.20
Stow	1,135,632	13	18.37	18.37	—	18.37
Sturbridge	1,107,961	11	18.59	17.95	17.95	21.38
Sudbury	3,864,083	13	18.38	17.99	—	23.52
Sunderland	345,107	11	13.43	13.43	—	13.43
Sutton	1,181,043	12	15.57	15.57	—	15.57
Swampscott	2,168,072	11	20.01	18.84	—	35.02
Swansea	1,901,251	11	13.76	12.02	—	23.05
TAUNTON	4,430,741	13	17.47	13.77	—	30.58
Templeton	542,841	13	14.12	14.12	—	14.12
Tewksbury	3,803,268	13	17.42	15.44	—	25.60
Tisbury	2,472,061	12	7.87	8.48	—	7.87
Tolland	178,624	13	6.74	6.74	—	6.74
Topsfield	1,149,230	13	15.95	15.95	—	15.95
Townsend	770,022	12	18.26	18.26	—	18.26
Truro	2,009,972	11	6.02	6.02	—	6.02

CITY/Town	Assessed Value (\$000)	Year Certified	2013 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Tyngsborough	1,363,855	10	16.19	16.19	—	16.19
Tyringham	188,499	11	6.00	6.00	—	6.00
Upton	938,473	11	16.72	16.72	—	16.72
Uxbridge	1,445,011	10	16.28	16.28	—	16.28
Wakefield	3,833,762	11	14.27	12.29	—	24.97
Wales	159,506	11	17.07	17.07	—	17.07
Walpole	3,589,184	11	16.06	15.40	—	20.08
WALTHAM	8,532,290	13	18.15	13.49	—	31.77
Ware	723,777	12	16.94	16.94	—	16.94
Wareham	3,116,570	12	10.47	10.47	—	10.47
Warren	323,633	11	17.94	17.94	—	17.94
Warwick	77,517	13	17.43	17.43	—	17.43
Washington	70,046	10	12.91	12.91	—	12.91
Watertown	5,052,185	13	15.51	14.68	—	27.15
Wayland	2,907,557	12	17.89	17.89	—	17.89
Webster	1,362,392	12	13.56	12.47	—	19.26
Wellesley	9,355,607	12	11.70	11.70	—	11.70
Wellfleet	2,169,539	10	6.41	6.41	—	6.41
Wendell	90,495	12	17.71	17.71	—	17.71
Wenham	667,799	12	18.48	18.48	—	18.48
West Boylston	806,117	11	17.45	17.45	—	17.45
West Bridgewater	965,845	13	19.15	16.09	—	25.85
West Brookfield	337,289	11	13.22	13.22	—	13.22
West Newbury	732,102	13	15.75	15.75	—	15.75
West Springfield	2,563,262	11	21.48	16.44	—	32.86
West Stockbridge	370,182	12	11.44	11.44	—	11.44
West Tisbury	2,380,518	12	5.26	5.26	—	5.26
Westborough	3,288,092	13	18.97	18.97	—	18.97
WESTFIELD	3,187,263	13	19.08	16.72	—	31.09
Westford	3,839,246	11	16.13	16.13	—	16.13
Westhampton	214,943	13	17.15	17.15	—	17.15
Westminster	821,114	13	18.36	18.36	—	18.36
Weston	5,195,430	12	12.40	12.40	—	12.40
Westport	2,944,869	13	7.39	7.39	—	7.39
Westwood	3,488,168	12	16.53	14.89	—	27.28
Weymouth	5,833,505	11	14.28	12.93	—	21.14
Whately	245,401	11	15.40	15.40	15.40	15.40
Whitman	1,276,035	11	15.79	15.79	—	15.79
Wilbraham	1,595,024	10	19.66	19.66	—	19.66
Williamsburg	299,172	13	16.84	16.84	—	16.84
Williamstown	995,250	12	14.37	14.37	—	14.37
Wilmington	3,452,284	13	18.33	13.61	—	32.08
Winchendon	644,850	12	14.93	14.93	—	14.93
Winchester	5,444,839	11	12.73	12.77	—	12.01
Windsor	113,233	12	12.59	12.59	—	12.59
Winthrop	1,666,262	12	14.91	14.91	14.91	14.91
WOBURN	5,716,014	11	15.43	10.40	—	27.01
WORCESTER	10,878,856	11	22.03	18.58	—	30.85
Worthington	162,680	11	13.36	13.36	—	13.36
Wrentham	1,688,554	13	15.64	15.07	—	17.82
Yarmouth	5,102,299	13	9.88	9.88	—	9.88

Debt Characteristics

Moody's ratings are from the Division of Local Services and Standard and Poor's (S&P) ratings are from July 2013. 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 2013 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, 2012, 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-	1,167	1.0
Acton	Aaa	AAA	1,929	1.1
Acushnet	Aa3	—	1,455	1.4
Adams	—	A+	503	0.8
Agawam	Aa2	AA	854	0.9
Alford	—	—	0	0.0
Amesbury	—	A	2,099	1.7
Amherst	Aa2	AA	280	0.5
Andover	Aa1	AAA	2,615	1.2
Arlington	Aa1	AAA	1,310	0.7
Ashburnham	A1	—	2,001	2.0
Ashby	—	—	0	0.0
Ashfield	—	—	800	0.6
Ashland	Aa2	AA	2,389	1.8
Athol	A1	—	1,033	1.7
ATTLEBORO	A1	A+	1,965	2.1
Auburn	Aa3	—	1,327	1.1
Avon	Aa3	—	3,885	2.0
Ayer	Aa3	—	2,348	1.7
Barnstable	—	AAA	3,032	1.0
Barre	A1	—	638	0.8
Becket	—	—	105	0.0
Bedford	Aaa	AAA	4,653	2.1
Belchertown	—	A+	2,285	2.3
Bellingham	Aa2	AA	2,166	1.6
Belmont	Aaa	—	2,528	1.1
Berkley	A1	—	1,492	1.2
Berlin	Aa3	AA+	570	0.3
Bernardston	—	—	197	0.2
BEVERLY	Aa2	AA-	1,975	1.3
Billerica	Aa2	AA	1,901	1.4
Blackstone	—	AA-	1,510	1.5
Blandford	—	—	3,615	2.6
Bolton	Aa2	—	3,604	1.9
BOSTON	Aaa	AA+	1,673	1.0
Bourne	Aa2	AA	1,434	0.6
Boxborough	Aa2	AAA	1,365	0.7
Boxford	Aa1	—	1,332	0.6
Boylston	Aa3	—	211	0.1
Braintree	Aa2	AA	3,967	2.5
Brewster	Aa2	AA+	1,905	0.5
Bridgewater	A2	—	775	0.8
Brimfield	—	—	55	0.0
BROCKTON	Aa3	A	2,559	4.0
Brookfield	—	—	225	0.3
Brookline	Aaa	—	1,293	0.5
Buckland	—	—	604	0.5
Burlington	Aa1	AA+	1,411	0.7
CAMBRIDGE	Aaa	AAA	3,070	1.2
Canton	Aa1	AAA	3,063	1.6

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Carlisle	Aa1	—	1,008	0.4
Carver	A1	AA-	625	0.6
Charlemont	—	—	197	0.2
Charlton	A1	AA	1,657	1.5
Chatham	Aa2	AAA	5,990	0.6
Chelmsford	Aa2	AA	3,215	2.2
CHELSEA	A1	A+	1,094	1.7
Cheshire	—	A+	459	0.5
Chester	—	—	443	0.5
Chesterfield	—	—	497	0.4
CHICOPEE	Aa3	A+	831	1.2
Chilmark	—	AA+	5,335	0.1
Clarksburg	—	—	351	0.5
Clinton	A1	—	2,073	2.4
Cohasset	Aa1	AA+	10,573	3.1
Colrain	—	—	21	0.0
Concord	Aaa	—	4,560	1.5
Conway	—	—	11	0.0
Cummington	—	—	1,827	1.1
Dalton	Aa3	AA	236	0.2
Danvers	Aa1	AA+	1,827	1.2
Dartmouth	Aa2	AA	1,916	1.2
Dedham	—	AA+	2,301	1.3
Deerfield	Aa2	—	0	0.0
Dennis	Aa2	AA+	1,075	0.2
Dighton	—	—	34	0.0
Douglas	Aa3	—	1,925	1.8
Dover	Aaa	AAA	2,213	0.5
Dracut	Aa3	A+	2,401	2.3
Dudley	Aa3	A+	521	0.6
Dunstable	A1	—	917	0.6
Duxbury	Aa1	AAA	1,319	0.6
East Bridgewater	Aa3	—	4,231	3.6
East Brookfield	A1	—	783	0.7
East Longmeadow	Aa2	AA	2,184	1.8
Eastham	Aa2	AA	1,792	0.3
Easthampton	A1	A+	632	0.7
Easton	Aa3	—	1,768	1.3
Edgartown	Aa2	—	5,941	0.3
Egremont	—	AA	848	0.2
Erving	A1	A	3,633	1.0
Essex	—	AA	5,691	2.5
EVERETT	Aa3	—	1,566	1.8
Fairhaven	Aa2	—	1,270	1.0
FALL RIVER	A1	BBB	3,034	4.7
Falmouth	Aa2	AA+	3,581	1.0
FITCHBURG	A1	A-	1,944	3.4
Florida	—	—	27	0.0
Foxborough	Aa2	AA+	2,053	1.2
Framingham	Aa2	—	1,865	1.6
Franklin	Aa2	AA	1,768	1.2
Freetown	—	A+	818	0.6
GARDNER	A1	—	937	1.5
Aquinnah (Gay Head)	—	—	916	0.0
Georgetown	Aa2	—	804	0.6
Gill	—	—	195	0.2
GLOUCESTER	Aa3	A	3,649	1.9
Goshen	—	—	0	0.0
Gosnold	—	—	0	0.0
Grafton	Aa2	AA	1,611	1.3

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Granby	—	AA	389	0.4
Granville	—	—	199	0.1
Great Barrington	Aa2	AA	1,477	0.8
Greenfield	A1	A	1,191	1.5
Groton	Aa3	AA	1,479	1.0
Groveland	—	—	43	0.0
Hadley	Aa3	AA	1,629	0.9
Halifax	Aa3	—	430	0.4
Hamilton	Aa2	—	1,058	0.6
Hampden	—	—	9	0.0
Hancock	—	—	0	0.0
Hanover	Aa2	—	2,842	1.6
Hanson	Aa3	—	779	0.7
Hardwick	—	—	576	0.7
Harvard	—	AA+	1,281	0.8
Harwich	—	AA+	2,486	0.6
Hatfield	—	A+	1,081	0.7
HAVERHILL	A1	A+	1,581	1.8
Hawley	—	—	691	0.5
Heath	—	—	462	0.4
Hingham	Aaa	AAA	2,982	1.1
Hinsdale	—	—	2,152	1.5
Holbrook	A2	A-	2,273	2.3
Holden	Aa3	AA-	2,937	2.6
Holland	—	—	152	0.1
Holliston	Aa2	AA-	3,755	2.4
HOLYOKE	A1	A+	1,231	2.3
Hopedale	Aa3	—	2,372	2.0
Hopkinton	Aa2	AA+	3,869	1.9
Hubbardston	—	—	80	0.1
Hudson	Aa2	AA	3,546	2.9
Hull	—	AA-	2,331	1.2
Huntington	—	—	84	0.1
Ipswich	Aa2	—	3,389	1.8
Kingston	Aa3	AA-	4,265	2.9
Lakeville	—	AA-	694	0.5
Lancaster	A1	—	1,723	1.6
Lanesborough	A1	—	1,417	1.0
LAWRENCE	Baa1	BBB	1,739	4.4
Lee	Aa3	AA-	5,631	3.6
Leicester	A1	—	818	1.0
Lenox	Aa2	—	3,480	1.4
LEOMINSTER	Aa2	—	974	1.1
Leverett	—	AA-	1,167	0.8
Lexington	Aaa	—	2,312	0.8
Leyden	—	—	59	0.0
Lincoln	—	AAA	2,602	0.9
Littleton	Aa2	AA	5,038	2.8
Longmeadow	Aa2	—	2,581	1.9
LOWELL	A1	A	2,163	3.5
Ludlow	Aa3	A+	1,115	1.2
Lunenburg	Aa3	AA-	2,687	2.2
LYNN	A1	A-	846	1.3
Lynnfield	Aa2	AA	2,381	1.1
MALDEN	A1	A	1,581	1.8
Manchester	Aa1	—	2,280	0.5
Mansfield	Aa2	—	1,789	1.2
Marblehead	—	AAA	1,908	0.7
Marion	Aa2	AA+	7,034	2.0
MARLBOROUGH	Aa2	AA+	896	0.7

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Marshfield	Aa2	AA	1,460	0.8
Mashpee	—	AA+	2,235	0.6
Mattapoisett	Aa2	AA	3,674	1.3
Maynard	Aa3	—	3,231	2.5
Medfield	Aa1	—	3,351	1.7
MEDFORD	A1	A+	844	0.7
Medway	A1	AA	2,144	1.6
MELROSE	Aa3	AA-	2,053	1.5
Mendon	Aa3	AA	800	0.5
Merrimac	A1	—	1,253	1.1
Methuen	A1	—	1,299	1.3
Middleborough	Aa3	AA-	1,764	1.7
Middlefield	—	—	250	0.2
Middleton	Aa2	—	729	0.4
Milford	Aa2	—	1,294	1.2
Millbury	Aa3	AA-	2,386	2.3
Millis	Aa3	—	883	0.7
Millville	—	—	178	0.2
Milton	Aa2	AA	1,441	0.8
Monroe	—	—	0	0.0
Monson	A1	—	2,655	3.0
Montague	A1	A+	1,277	1.4
Monterey	—	—	439	0.1
Montgomery	—	—	0	0.0
Mount Washington	—	—	259	0.1
Nahant	Aa3	—	2,003	0.9
Nantucket	Aa2	—	14,719	0.8
Natick	Aa1	AAA	3,136	1.6
Needham	—	AAA	3,183	1.1
New Ashford	—	—	103	0.1
NEW BEDFORD	A1	—	2,367	3.9
New Braintree	—	—	60	0.1
New Marlborough	—	—	382	0.1
New Salem	—	—	269	0.2
Newbury	Aa2	—	3,473	1.8
NEWBURYPORT	Aa2	AA	2,457	1.2
NEWTON	Aaa	—	2,604	1.0
Norfolk	Aa3	AA-	2,263	1.7
NORTH ADAMS	A1	A-	918	1.7
North Andover	Aa2	AA	2,261	1.4
North Attleborough	Aa2	AA-	1,811	1.4
North Brookfield	—	A+	3,419	3.9
North Reading	Aa2	—	2,326	1.3
NORTHAMPTON	Aa2	A+	2,353	2.0
Northborough	Aa2	—	2,150	1.1
Northbridge	Aa3	A+	1,633	1.7
Northfield	—	—	46	0.0
Norton	Aa3	AA-	1,004	0.9
Norwell	—	AAA	2,143	0.9
Norwood	—	AA	5,098	3.2
Oak Bluffs	—	AA-	4,294	0.7
Oakham	—	—	267	0.2
Orange	A2	—	372	0.6
Orleans	—	AA+	4,686	0.7
Otis	—	—	0	0.0
Oxford	Aa3	—	1,175	1.2
Palmer	A1	—	1,016	1.2
Paxton	Aa3	—	2,183	2.2
PEABODY	Aa1	—	772	0.6
Pelham	A2	A	916	0.7

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Pembroke	Aa3	AA-	1,816	1.4
Pepperell	Aa3	—	1,283	1.2
Peru	—	—	281	0.3
Petersham	—	A	957	0.8
Phillipston	—	—	638	0.5
PITTSFIELD	A1	A	1,467	1.8
Plainfield	—	—	691	0.6
Plainville	Aa3	—	1,894	1.3
Plymouth	Aa1	AA	2,026	1.2
Plympton	—	A+	433	0.3
Princeton	—	—	89	0.1
Provincetown	Aa3	AA-	15,886	1.9
QUINCY	Aa3	A+	983	0.8
Randolph	A1	A+	970	1.1
Raynham	A1	—	1,496	1.0
Reading	Aa2	AA	2,225	1.4
Rehoboth	Aa3	—	63	0.0
REVERE	A1	A	1,201	1.5
Richmond	A1	—	1,225	0.4
Rochester	Aa3	AA	2,332	1.4
Rockland	A1	A-	464	0.4
Rockport	Aa2	AA	1,842	0.7
Rowe	—	—	0	0.0
Rowley	Aa2	—	1,109	0.7
Royalston	—	—	0	0.0
Russell	—	—	969	1.2
Rutland	A1	—	2,990	3.0
SALEM	Aa3	A	1,430	1.4
Salisbury	Aa3	—	2,172	1.2
Sandisfield	—	—	0	0.0
Sandwich	Aa2	AA	1,550	0.8
Saugus	A1	—	1,367	1.0
Savoy	—	—	264	0.3
Scituate	Aa2	AA	2,561	1.1
Seekonk	Aa3	AA-	1,902	1.2
Sharon	Aa2	AA	1,859	1.1
Sheffield	—	—	39	0.0
Shelburne	—	—	0	0.0
Sherborn	Aa1	AAA	2,425	0.8
Shirley	A1	A	1,969	2.3
Shrewsbury	Aa2	—	1,494	1.0
Shutesbury	—	—	515	0.4
Somerset	Aa2	—	1,145	0.8
SOMERVILLE	Aa2	AA-	1,082	0.9
South Hadley	Aa2	—	1,470	1.7
Southampton	A1	—	1,094	0.9
Southborough	Aa1	AA+	3,100	1.4
Southbridge	A1	A+	2,242	3.7
Southwick	Aa2	—	1,641	1.5
Spencer	Aa3	—	482	0.6
SPRINGFIELD	A2	A-	1,873	4.0
Sterling	Aa2	—	1,945	1.5
Stockbridge	—	AA	7,059	1.6
Stoneham	Aa2	—	1,582	1.1
Stoughton	A1	—	1,152	0.9
Stow	Aa2	AA	2,541	1.4
Sturbridge	Aa3	AA	4,096	3.1
Sudbury	Aa1	AAA	1,936	0.8
Sunderland	—	A	1,275	1.3
Sutton	Aa3	AA	4,399	3.1

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Swampscott	Aa2	—	3,242	1.9
Swansea	A1	AA-	547	0.4
TAUNTON	A1	A+	2,228	2.5
Templeton	A1	—	1,580	2.0
Tewksbury	Aa3	AA-	4,165	3.0
Tisbury	—	AA	4,067	0.6
Tolland	—	—	557	0.1
Topsfield	Aa2	—	1,680	0.8
Townsend	Aa3	—	627	0.7
Truro	—	AA	3,879	0.3
Tyngsborough	Aa3	—	642	0.5
Tyringham	—	—	154	0.0
Upton	Aa3	AA	901	0.6
Uxbridge	Aa3	—	2,865	2.5
Wakefield	Aa2	—	1,037	0.6
Wales	—	—	70	0.1
Walpole	Aa2	—	1,361	0.8
WALTHAM	Aa1	AA+	1,356	0.9
Ware	A1	—	1,144	1.4
Wareham	A1	—	1,804	1.1
Warren	A1	A+	647	0.9
Warwick	—	—	92	0.1
Washington	—	—	78	0.1
Watertown	Aa3	AA+	1,401	0.8
Wayland	Aaa	—	6,025	2.5
Webster	A1	—	1,694	1.8
Wellesley	Aaa	AAA	4,399	1.3
Wellfleet	—	AA	5,597	0.6
Wendell	—	—	1,580	1.4
Wenham	Aa2	AA+	1,654	1.1
West Boylston	A1	—	1,803	1.6
West Bridgewater	A1	A	1,392	1.0
West Brookfield	—	AA-	38	0.0
West Newbury	Aa2	—	1,611	0.9
West Springfield	Aa3	—	1,270	1.4
West Stockbridge	—	AA	1,750	0.6
West Tisbury	Aa2	AA	2,195	0.2
Westborough	Aa2	AA+	5,410	2.9
WESTFIELD	A1	A+	1,734	2.1
Westford	Aa2	AA+	3,418	1.9
Westhampton	A1	—	613	0.4
Westminster	Aa3	AA	660	0.5
Weston	Aaa	AAA	6,011	1.2
Westport	Aa3	—	412	0.2
Westwood	Aa1	AA+	2,931	1.2
Weymouth	Aa3	—	1,338	1.1
Whately	A2	—	42	0.0
Whitman	Aa3	AA-	1,245	1.3
Wilbraham	Aa2	—	704	0.6
Williamsburg	—	A+	282	0.2
Williamstown	Aa2	—	691	0.5
Wilmington	—	AA+	217	0.1
Winchendon	A1	A+	1,584	2.3
Winchester	Aaa	AAA	3,711	1.4
Windsor	—	—	0	0.0
Winthrop	Aa3	—	926	0.9
WOBURN	Aa2	—	1,617	1.0
WORCESTER	A1	A-	3,275	4.9
Worthington	—	—	104	0.1
Wrentham	Aa2	AA+	1,492	0.9
Yarmouth	Aa3	AA-	1,011	0.4

Other Characteristics

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	2010 Income	Equalized Value	Expendi- tures		
Abington	29,299	117,810	2,924	5,864	24.1
Acton	55,496	176,011	3,969	6,767	4.5
Acushnet	25,483	106,348	2,696	4,666	24.9
Adams	18,626	62,213	1,577	6,466	45.1
Agawam	25,179	100,261	3,150	5,527	27.9
Alford	36,577	526,336	2,540	1,541	25.9
Amesbury	30,355	120,416	3,467	7,171	23.9
Amherst	15,486	58,755	2,019	7,224	33.1
Andover	69,120	219,659	4,317	5,141	6.2
Arlington	43,414	175,702	3,272	4,822	11.8
Ashburnham	29,006	101,304	2,556	6,678	20.2
Ashby	26,675	99,375	2,061	6,189	18.9
Ashfield	23,826	134,568	2,405	5,346	30.5
Ashland	41,094	135,601	3,603	6,073	12.5
Athol	17,345	62,130	1,619	5,484	55.4
ATTLEBORO	26,131	94,824	2,909	4,918	36.8
Auburn	28,712	121,216	3,250	5,917	23.6
Avon	28,123	190,069	4,788	5,190	26.8
Ayer	26,154	138,814	3,596	4,829	32.8
Barnstable	29,719	306,780	3,628	3,104	38.3
Barre	22,782	81,855	2,111	5,435	23.5
Becket	19,510	301,907	3,304	3,408	28.9
Bedford	52,676	220,167	5,884	5,445	13.2
Belchertown	28,327	97,987	3,211	6,062	20.7
Bellingham	30,736	138,876	3,309	5,116	21.8
Belmont	65,808	226,958	4,132	4,723	7.2
Berkley	29,488	125,375	2,654	4,138	15.2
Berlin	39,009	194,198	3,826	5,449	12.2
Bernardston	25,355	106,971	2,085	5,970	27.2
BEVERLY	36,185	146,342	3,047	4,833	26.2
Billerica	31,054	140,334	3,513	5,070	18.1
Blackstone	25,029	97,552	2,384	6,374	24.4
Blandford	26,635	136,679	2,882	5,205	29.3
Bolton	63,258	193,850	4,166	7,426	5.5
BOSTON	34,410	166,983	3,890	4,655	71.7
Bourne	27,261	223,920	3,513	3,348	26.7
Boxborough	57,213	202,928	4,098	6,267	4.1
Boxford	82,523	214,101	3,646	5,272	2.9
Boylston	45,587	149,666	3,094	6,094	10.4
Braintree	33,317	157,426	3,356	3,936	17.0
Brewster	28,424	372,229	4,232	2,806	22.5
Bridgewater	25,458	94,923	2,044	5,608	19.1
Brimfield	30,343	114,721	2,306	5,258	18.3
BROCKTON	17,476	63,812	3,856	5,980	76.1
Brookfield	23,237	80,169	2,330	6,172	26.7
Brookline	58,434	276,924	4,105	4,128	11.9
Buckland	17,209	115,653	2,182	5,272	34.8
Burlington	35,843	201,983	4,932	4,198	10.9
CAMBRIDGE	47,665	253,325	5,272	3,068	45.0
Canton	48,744	191,607	4,010	4,358	15.2
Carlisle	98,084	273,302	5,188	6,264	2.4
Carver	26,596	105,217	2,982	5,789	21.8
Charlemont	18,407	110,208	2,304	6,055	41.6
Charlton	31,079	112,071	1,987	4,358	20.0
Chatham	38,178	1,029,049	6,444	1,782	23.8
Chelmsford	41,557	147,563	3,444	6,360	10.1
CHELSEA	14,969	63,614	3,930	5,006	87.6
Cheshire	24,304	96,020	1,665	3,763	41.7
Chester	19,766	93,063	2,548	7,185	28.4
Chesterfield	16,279	133,486	2,857	6,374	13.2

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	2010 Income	Equalized Value	Expendi- tures		
CHICOPEE	17,854	67,547	3,166	5,577	63.4
Chilmark	56,790	3,766,470	9,430	811	12.7
Clarksburg	18,063	71,837	2,561	4,620	36.8
Clinton	24,514	86,537	2,948	5,523	48.9
Cohasset	83,416	339,174	6,209	4,322	3.7
Colrain	24,745	104,799	2,088	5,789	35.3
Concord	103,066	304,209	4,993	4,985	4.9
Conway	34,991	141,938	3,226	4,854	17.3
Cummington	26,185	170,130	2,519	4,372	27.9
Dalton	32,234	94,650	2,195	6,420	30.4
Danvers	33,474	155,696	3,814	5,151	20.7
Dartmouth	26,800	155,506	2,499	3,313	23.0
Dedham	41,722	172,549	3,954	5,594	26.7
Deerfield	34,119	139,029	2,796	4,762	20.8
Dennis	26,477	457,437	3,632	2,158	44.0
Dighton	28,019	126,983	2,358	4,960	16.7
Douglas	30,346	106,174	3,230	5,651	16.3
Dover	206,084	419,424	5,768	4,535	3.2
Dracut	28,944	102,456	2,694	4,886	25.9
Dudley	23,751	80,179	1,392	4,096	19.9
Dunstable	50,766	153,025	2,806	5,502	5.9
Duxbury	66,332	230,174	4,374	5,027	4.4
East Bridgewater	27,231	117,281	3,143	5,633	18.7
East Brookfield	26,397	105,437	2,061	5,155	35.8
East Longmeadow	33,699	118,977	3,590	6,597	14.7
Eastham	25,769	603,674	4,651	2,314	23.7
Easthampton	23,990	92,016	2,452	5,141	32.7
Easton	39,783	135,430	3,130	5,598	9.8
Edgartown	41,123	1,744,083	8,232	1,258	17.4
Egremont	21,335	357,397	3,219	2,795	25.9
Erving	16,383	350,097	6,136	2,866	39.1
Essex	46,481	227,935	4,529	5,368	8.7
EVERETT	16,566	87,679	3,913	5,541	77.2
Fairhaven	24,528	128,152	3,274	3,816	32.9
FALL RIVER	14,536	64,262	2,883	4,227	74.9
Falmouth	30,119	363,981	3,796	2,849	28.1
FITCHBURG	16,553	57,720	3,157	6,749	73.6
Florida	13,787	171,211	4,307	3,097	43.2
Foxborough	38,411	165,378	3,872	5,151	16.1
Framingham	29,591	114,846	3,874	6,321	40.1
Franklin	39,291	144,152	3,607	5,081	9.2
Freetown	29,951	138,681	2,428	4,521	14.0
GARDNER	18,444	62,500	2,840	6,186	53.9
Aquinnah (Gay Head)	15,778	2,425,439	11,791	1,531	11.6
Georgetown	38,310	145,017	3,281	4,801	8.2
Gill	21,313	103,882	1,934	5,435	50.3
GLOUCESTER	30,676	193,842	3,698	4,471	42.3
Goshen	12,403	142,621	2,592	4,868	14.3
Gosnold	18,720	3,661,143	17,543	797	0.0
Grafton	38,535	128,754	3,032	5,509	12.3
Granby	26,416	96,902	3,036	5,789	17.6
Granville	28,163	136,538	2,002	4,287	20.7
Great Barrington	30,174	195,292	3,400	4,655	26.7
Greenfield	19,298	81,549	3,075	7,341	57.8
Groton	57,386	148,814	3,208	5,970	4.9
Groveland	33,334	132,228	2,313	5,130	12.1
Hadley	25,450	184,733	3,095	3,699	17.9
Halifax	28,177	110,933	2,863	6,374	15.0
Hamilton	52,877	174,330	3,400	6,083	6.6
Hampden	35,948	108,278	2,234	6,182	12.8

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	2010 Income	Equalized Value	Expendi- tures		
Hancock	7,268	452,551	2,415	1,006	0.0
Hanover	41,838	175,449	3,981	5,509	7.3
Hanson	28,539	119,341	2,125	5,073	20.6
Hardwick	14,251	82,393	1,615	4,939	24.1
Harvard	58,932	170,797	3,564	5,910	3.3
Harwich	29,505	406,932	4,622	3,040	24.0
Hatfield	28,920	164,420	3,339	4,358	13.3
HAYERHILL	24,098	89,665	2,758	5,545	52.7
Hawley	12,024	139,925	3,122	5,651	37.9
Heath	11,863	131,362	3,001	7,100	34.9
Hingham	74,095	270,101	4,124	4,365	4.5
Hinsdale	26,203	142,042	2,566	4,329	30.1
Holbrook	25,446	100,850	3,166	6,416	40.6
Holden	36,000	113,023	2,821	6,154	8.8
Holland	25,880	130,432	2,639	5,530	24.8
Holliston	46,814	156,785	4,298	6,597	5.4
HOLYOKE	14,612	54,487	3,651	6,501	84.7
Hopedale	34,877	118,549	3,891	5,495	10.6
Hopkinton	71,923	200,971	4,585	6,136	3.4
Hubbardston	29,225	103,913	1,890	4,833	23.7
Hudson	30,802	123,400	3,618	5,803	23.5
Hull	31,954	191,821	3,580	4,772	32.1
Huntington	27,329	94,810	2,054	5,800	27.1
Ipswich	43,107	188,583	3,539	4,712	11.4
Kingston	31,648	144,961	3,787	5,814	15.2
Lakeville	34,937	142,309	2,065	4,436	15.1
Lancaster	28,363	104,543	2,324	6,760	5.8
Lanesborough	21,333	145,102	3,315	6,402	18.7
LAWRENCE	11,893	39,972	3,463	5,343	84.3
Lee	23,579	156,658	3,886	4,992	32.2
Leicester	26,176	85,558	2,483	4,825	29.4
Lenox	35,804	241,130	4,943	4,103	15.3
LEOMINSTER	24,049	84,820	3,078	6,363	46.3
Leverett	34,740	146,930	3,365	6,611	28.3
Lexington	86,260	274,113	6,344	5,385	7.0
Leyden	30,494	131,997	2,352	5,771	27.8
Lincoln	122,383	299,204	5,403	5,042	12.0
Littleton	41,258	177,133	4,524	6,016	8.8
Longmeadow	56,703	138,099	3,969	7,631	5.4
LOWELL	18,995	61,302	3,049	5,318	73.6
Ludlow	24,285	90,905	2,709	6,083	29.1
Lunenburg	32,825	121,006	3,079	6,129	14.6
LYNN	17,258	63,465	3,014	5,998	82.4
Lynnfield	58,383	216,000	3,778	5,251	7.5
MALDEN	21,175	86,273	2,896	5,626	59.6
Manchester	96,660	436,676	5,238	3,724	8.6
Mansfield	38,054	144,284	3,806	5,275	12.7
Marblehead	69,497	270,731	3,859	3,844	9.1
Marion	47,277	344,287	4,818	3,670	11.5
MARLBOROUGH	31,305	124,476	3,525	5,314	42.7
Marshfield	38,150	180,130	3,530	4,326	14.2
Mashpee	28,959	345,202	3,904	3,221	34.2
Mattapoisett	44,824	276,369	4,434	4,351	11.6
Maynard	32,381	129,013	3,935	7,104	19.1
Medfield	75,734	197,461	4,256	5,573	2.3
MEDFORD	29,198	126,373	2,564	4,379	33.3
Medway	42,930	134,128	4,058	6,576	8.1
MELROSE	37,402	138,817	3,065	4,616	16.8
Mendon	41,995	151,399	2,590	5,392	10.6
Merrimac	31,161	109,905	2,360	5,474	12.0

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	2010 Income	Equalized Value	Expendi- tures		
Methuen	25,354	99,805	2,900	5,102	44.3
Middleborough	24,330	104,101	3,080	5,275	33.0
Middlefield	16,424	129,583	2,689	5,718	29.0
Middleton	38,938	183,792	3,088	4,815	5.6
Milford	28,213	108,297	3,184	6,005	29.7
Millbury	26,919	105,263	2,827	5,839	23.5
Millis	34,826	134,304	3,493	5,789	16.2
Millville	26,721	93,021	1,698	5,353	24.1
Milton	51,918	169,647	3,338	5,208	15.4
Monroe	5,661	186,666	7,239	4,740	10.5
Monson	25,154	88,419	2,905	5,357	27.6
Montague	19,578	88,517	2,209	6,037	50.3
Monterey	20,917	535,067	3,517	1,980	25.9
Montgomery	33,265	129,324	2,409	4,964	30.0
Mount Washington	17,563	503,878	6,833	2,069	0.0
Nahant	47,392	222,005	3,607	3,805	9.0
Nantucket	39,851	1,773,596	10,847	1,300	16.0
Natick	46,091	199,265	3,996	5,081	9.6
Needham	80,902	281,849	4,916	4,003	6.6
New Ashford	22,145	178,008	3,142	3,245	0.0
NEW BEDFORD	14,472	61,203	3,085	5,077	70.8
New Braintree	31,902	111,248	2,122	5,644	24.3
New Marlborough	18,213	328,140	3,217	3,178	25.9
New Salem	23,445	113,302	2,574	5,456	48.5
Newbury	52,133	194,833	2,649	4,039	23.0
NEWBURYPORT	43,725	201,308	3,744	4,719	9.5
NEWTON	97,648	255,526	4,304	4,071	11.0
Norfolk	44,264	135,848	3,299	6,058	6.8
NORTH ADAMS	14,479	54,432	2,913	5,421	56.4
North Andover	47,602	156,821	3,213	4,861	14.1
North Attleborough	32,125	127,063	3,020	4,528	17.0
North Brookfield	23,491	88,386	3,004	5,226	38.2
North Reading	46,884	179,563	4,163	5,683	8.5
NORTHAMPTON	26,503	117,060	3,396	5,052	30.2
Northborough	47,888	188,234	3,905	5,708	8.6
Northbridge	27,666	96,836	2,805	4,376	28.4
Northfield	24,769	141,451	2,517	5,329	27.7
Norton	31,234	115,854	2,862	5,286	21.3
Norwell	64,495	230,973	4,472	5,704	4.9
Norwood	32,915	161,516	5,577	3,911	23.6
Oak Bluffs	16,814	610,052	5,884	2,732	21.1
Oakham	28,228	111,045	1,741	4,386	24.0
Orange	15,999	66,711	2,501	6,661	47.7
Orleans	36,674	669,711	5,241	2,161	17.7
Otis	24,037	389,960	3,637	2,540	34.7
Oxford	25,154	96,465	2,729	5,120	32.6
Palmer	22,930	81,352	2,686	5,913	43.4
Paxton	35,191	100,696	2,428	6,809	9.1
PEABODY	26,611	127,561	2,886	4,244	33.5
Pelham	34,464	138,708	4,160	7,096	23.4
Pembroke	32,469	134,328	3,203	5,031	15.7
Pepperell	32,346	105,572	2,134	5,236	18.1
Peru	18,307	106,968	2,466	5,775	29.9
Petersham	25,220	125,862	3,443	5,732	35.2
Phillipston	23,674	120,840	2,265	5,513	25.8
PITTSFIELD	21,770	79,881	3,163	5,917	56.5
Plainfield	17,895	123,455	2,654	6,576	31.2
Plainville	34,299	141,101	3,275	5,127	12.8
Plymouth	28,762	165,010	3,461	5,112	30.0
Plympton	31,226	142,054	3,115	5,839	15.7

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	2010 Income	Equalized Value	Expendi- tures		
Princeton	47,692	136,736	2,870	6,200	9.0
Provincetown	34,764	849,124	10,777	2,601	47.3
QUINCY	27,658	123,432	3,224	5,137	49.6
Randolph	24,049	90,808	2,875	6,147	53.3
Raynham	31,544	142,876	2,735	5,194	19.7
Reading	42,071	159,675	3,637	5,293	6.0
Rehoboth	34,375	144,425	1,911	4,163	16.6
REVERE	19,195	77,538	2,927	5,513	74.9
Richmond	42,327	298,402	4,032	3,525	17.8
Rochester	33,377	166,233	3,469	4,705	11.5
Rockland	24,654	106,992	2,931	6,228	39.2
Rockport	37,199	278,754	4,254	3,940	7.4
Rowe	31,529	778,689	11,274	2,232	25.9
Rowley	37,557	155,896	2,858	5,137	23.0
Royalston	22,745	117,976	1,649	3,295	53.7
Russell	23,800	79,389	2,855	6,972	29.2
Rutland	30,925	100,232	2,310	5,903	8.8
SALEM	25,294	102,971	3,251	5,803	55.2
Salisbury	24,381	180,533	2,917	4,078	23.4
Sandisfield	16,435	268,859	3,329	4,464	34.7
Sandwich	31,582	189,589	3,443	4,861	13.0
Saugus	28,050	141,698	2,906	3,996	35.2
Savoy	21,451	99,301	2,832	5,956	31.6
Scituate	45,176	228,198	3,976	4,507	9.0
Seekonk	31,649	154,850	3,369	4,517	17.1
Sharon	55,268	164,351	4,174	7,245	8.6
Sheffield	25,501	207,641	2,927	4,726	25.7
Shelburne	17,742	126,754	2,136	4,602	34.7
Sherborn	150,435	296,796	5,982	6,987	3.5
Shirley	23,421	84,600	1,903	5,545	33.5
Shrewsbury	41,874	142,413	3,014	4,135	15.1
Shutesbury	21,163	127,506	3,338	7,181	23.1
Somerset	25,318	147,140	3,213	5,329	15.0
SOMERVILLE	27,132	121,938	2,827	4,755	69.2
South Hadley	25,663	87,725	2,469	5,282	31.9
Southampton	32,298	118,294	2,894	5,116	12.8
Southborough	107,414	224,790	4,857	5,860	3.4
Southbridge	18,177	61,085	3,332	6,544	66.3
Southwick	30,607	110,820	2,326	5,484	20.7
Spencer	23,487	85,295	1,674	4,524	36.7
SPRINGFIELD	13,136	47,258	3,702	6,983	87.5
Sterling	38,982	130,694	2,830	5,793	9.3
Stockbridge	29,347	430,713	4,829	2,948	26.7
Stoneham	34,028	145,507	3,169	4,627	18.0
Stoughton	27,917	122,285	3,452	5,339	31.5
Stow	56,053	186,289	3,657	6,508	5.7
Sturbridge	36,967	131,288	3,647	6,360	17.3
Sudbury	98,133	232,765	5,079	6,374	3.9
Sunderland	23,816	97,817	2,122	4,758	23.4
Sutton	42,147	143,930	3,198	5,516	10.1
Swampscott	60,646	171,973	4,222	6,675	15.4
Swansea	26,821	124,886	2,343	4,259	25.5
TAUNTON	21,036	88,929	3,328	4,879	48.3
Templeton	21,829	79,377	1,670	5,003	25.9
Tewksbury	33,175	141,043	3,727	5,470	16.1
Tisbury	49,470	695,030	6,622	3,004	24.9
Tolland	19,505	372,274	3,058	2,388	20.7
Topsfield	57,151	198,458	3,953	5,651	3.3
Townsend	29,308	94,320	2,133	6,469	18.1
Truro	34,636	1,115,085	8,350	2,133	22.8

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	2010 Income	Equalized Value	Expendi- tures		
Tyngsborough	36,269	133,622	3,270	5,736	13.3
Tyringham	20,034	568,096	4,591	2,126	0.0
Upton	41,233	141,945	2,717	5,924	10.6
Uxbridge	30,398	116,557	3,218	5,768	17.3
Wakefield	36,357	163,033	3,325	4,354	10.6
Wales	20,918	92,211	2,266	6,048	30.3
Walpole	41,680	164,971	3,530	5,456	14.7
WALTHAM	28,382	153,162	3,631	4,779	43.5
Ware	21,823	80,602	2,809	6,002	52.2
Wareham	20,800	162,338	2,751	3,709	51.3
Warren	16,792	70,484	1,720	6,356	42.5
Warwick	20,021	108,868	2,459	6,175	29.0
Washington	22,745	141,317	2,728	4,574	30.4
Watertown	35,554	169,115	3,527	5,201	31.1
Wayland	136,900	238,829	5,640	6,338	6.7
Webster	22,257	92,103	2,502	4,418	55.6
Wellesley	134,245	349,289	5,388	4,145	5.9
Wellfleet	31,815	887,054	6,993	2,271	23.2
Wendell	19,980	110,721	3,027	6,275	48.6
Wenham	76,432	145,104	3,226	6,547	6.6
West Boylston	27,780	115,415	3,261	6,182	12.1
West Bridgewater	29,948	143,887	3,761	5,701	16.2
West Brookfield	31,101	98,236	2,401	4,684	41.0
West Newbury	52,043	179,792	3,536	5,580	11.1
West Springfield	23,896	93,506	3,420	5,825	52.8
West Stockbridge	27,401	303,874	3,788	4,053	26.7
West Tisbury	27,603	931,914	5,891	1,864	12.6
Westborough	49,336	188,314	5,205	6,721	9.9
WESTFIELD	22,803	82,335	3,281	5,924	39.4
Westford	51,165	182,233	4,539	5,715	4.3
Westhampton	31,106	142,875	2,908	6,076	12.4
Westminster	31,786	122,209	3,088	6,505	20.2
Weston	281,236	497,724	7,700	4,393	4.6
Westport	29,848	202,233	2,218	2,618	27.5
Westwood	96,045	253,270	4,917	5,275	4.0
Weymouth	28,108	121,727	2,922	4,581	27.2
Whately	21,614	168,300	3,574	5,456	22.8
Whitman	25,601	97,132	2,195	5,594	20.5
Wilbraham	39,154	119,458	2,779	6,965	12.8
Williamsburg	22,510	131,081	2,809	5,966	15.0
Williamstown	30,715	142,013	2,781	5,091	15.0
Wilmington	35,471	170,127	3,891	4,822	11.1
Winchendon	19,194	67,588	2,672	5,290	43.5
Winchester	87,306	269,213	4,723	4,524	6.1
Windsor	23,838	137,756	2,086	4,461	29.8
Winthrop	28,149	103,338	2,697	5,282	34.4
WOBURN	31,125	155,931	3,453	3,685	26.3
WORCESTER	18,344	67,241	3,385	6,583	73.1
Worthington	27,579	152,473	2,714	4,733	28.1
Wrentham	43,645	170,702	3,368	5,339	8.1
Yarmouth	24,547	236,826	3,387	3,500	44.1

2012 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth		
		2010	2012 Change (\$000)	2012 Change (%)	Local		Assessments		Property Taxes		Local Aid		2012 Change (\$000)	2012 Change (%)	2012 (\$000)	2012 (%)	2011 (\$000)	2012 (\$000)
					2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)						
Abington	15,985	46,934	5.0	46,428	5.3	202	0.0	27,129	0.9	9,229	-4.7	7,506	8.6	27,134	5	391	301	
Acton	21,924	85,484	-0.1	84,654	-0.1	214	3.8	67,551	2.6	7,551	-4.5	9,468	-9.3	68,071	520	450	402	
Acushnet	10,303	27,701	2.4	27,179	2.2	180	9.6	13,527	3.5	7,528	-4.9	4,495	-1.7	13,532	5	70	138	
Adams	8,485	13,057	-2.8	12,895	-2.4	44	-3.8	8,796	7.3	2,111	-0.9	1,235	3.7	8,872	76	59	64	
Agawam	28,438	84,001	2.9	82,975	2.9	160	6.1	47,134	3.4	21,919	-0.7	13,194	5.2	53,189	6,056	530	782	
Alford	494	1,419	-3.2	1,411	-3.3	0	7.7	1,129	3.5	13	0.0	89	-13.1	1,301	171	11	17	
Amesbury	16,283	57,004	3.0	55,207	3.4	1,447	-6.7	35,236	3.1	11,295	-4.0	8,528	4.7	36,632	1,397	637	440	
Amherst	37,819	75,179	3.8	73,212	4.4	1,590	-18.4	40,344	4.7	13,619	-2.7	18,243	2.2	40,351	7	368	474	
Andover	33,201	144,410	3.2	141,039	3.5	2,391	-15.1	108,874	4.0	10,374	-5.3	23,407	0.7	109,075	201	1,098	1,712	
Arlington	42,844	135,506	6.6	132,104	6.7	2,593	-0.1	95,002	10.5	16,416	-1.3	22,516	8.4	95,025	22	657	522	
Ashburnham	6,081	15,030	-0.9	14,891	-1.0	45	-4.0	10,560	1.5	777	-1.3	2,880	4.0	10,564	4	101	20	
Ashby	3,074	6,059	5.4	5,972	6.6	23	-1.2	4,637	2.9	492	-3.8	528	14.6	4,638	1	69	18	
Ashfield	1,737	4,010	-2.1	3,982	-2.1	2	-9.7	3,229	4.2	263	0.2	425	-7.3	3,245	16	42	31	
Ashland	16,593	57,718	-0.6	57,272	-0.5	165	-8.6	35,182	2.9	6,429	-0.4	14,735	-8.4	35,196	13	266	259	
Athol	11,584	19,063	1.0	18,782	1.0	75	9.7	10,194	2.7	2,456	-1.0	5,599	2.3	10,196	3	111	74	
ATTLEBORO	43,593	124,043	2.4	122,412	2.3	900	5.2	56,656	3.7	39,043	-4.9	26,378	-0.7	56,679	23	414	654	
Auburn	16,188	50,612	1.6	49,880	1.6	183	-0.5	33,390	2.0	8,147	-1.5	7,423	6.6	34,792	1,402	597	546	
Avon	4,356	21,865	11.7	21,339	11.6	114	1.6	16,332	9.2	1,472	-3.3	1,735	12.6	16,384	52	405	490	
Ayer	7,427	26,713	-16.6	26,339	-16.7	80	-6.9	17,617	5.2	1,056	-79.4	7,491	-9.9	17,619	2	433	371	
Barnstable	45,193	172,627	4.4	166,933	4.8	4,199	-3.4	97,325	2.9	13,789	-1.6	47,769	9.7	97,469	144	700	589	

Barre	5,398	9,996	3.9	9,883	3.6	25	4.0	5,862	0.3	914	1.3	2,530	7.9	6,124	262	4.5	57	104
Becket	1,779	6,100	10.6	6,046	12.3	14	-3.0	4,945	5.6	254	5.1	592	49.6	4,947	2	0.0	61	66
Bedford	13,320	77,236	-2.2	76,064	-2.3	318	4.5	52,301	4.7	5,128	-4.2	10,405	-35.0	52,868	568	1.1	1,013	527
Belchertown	14,649	45,364	1.7	45,127	1.6	107	9.3	21,854	3.3	17,121	-3.8	5,168	2.5	21,896	42	0.2	252	302
Bellingham	16,332	53,403	2.3	52,456	1.7	292	-1.0	31,238	2.6	11,951	-4.0	8,069	2.7	31,249	11	0.0	438	256
Belmont	24,729	99,963	3.5	97,605	3.2	1,476	-0.1	69,867	3.3	7,977	-5.2	17,983	0.0	69,913	45	0.1	513	516
Berkley	6,411	17,535	2.6	17,316	2.5	147	8.2	8,895	0.7	5,304	-25.2	949	1.7	8,898	3	0.0	56	65
Berlin	2,866	10,941	11.1	10,810	11.9	30	2.6	8,384	5.6	717	-6.4	715	-2.3	8,610	226	2.7	100	128
Bernardston	2,129	4,352	2.8	4,287	2.9	15	-3.5	3,498	3.1	290	0.2	304	-4.6	3,631	132	3.8	42	83
BEVERLY	39,502	117,268	2.5	115,557	2.5	1,177	1.7	78,739	3.7	13,017	-4.1	24,397	3.0	78,763	23	0.0	889	965
Billerica	40,243	140,697	3.2	135,270	3.4	3,211	-6.6	96,697	3.5	23,549	-5.6	15,310	5.5	97,236	539	0.6	2,493	1,419
Blackstone	9,026	20,994	15.2	20,803	15.4	37	-2.3	14,054	2.7	1,333	0.4	2,537	13.0	14,267	212	1.5	87	85
Blandford	1,233	3,505	4.7	3,466	4.5	11	1.6	2,276	2.5	183	5.4	976	5.7	2,298	22	1.0	31	37
Bolton	4,897	19,619	-0.2	19,456	0.4	7	-28.5	17,414	2.1	632	1.0	940	-3.1	17,637	223	1.3	233	285
BOSTON	617,594	2,437,477	-1.4	2,312,494	-1.6	86,327	3.1	1,614,029	4.8	400,711	-2.9	386,370	-12.9	1,614,744	715	0.0	37,648	36,417
Bourne	19,754	64,519	-2.3	62,124	-2.7	1,747	0.4	37,283	3.3	7,140	-13.1	16,297	2.2	37,284	2	0.0	242	300
Boxborough	4,996	20,725	3.5	20,489	3.5	62	0.5	16,875	2.9	1,813	-4.7	1,390	-0.1	16,950	75	0.4	160	200
Boxford	7,965	28,180	1.9	27,781	1.8	163	8.6	22,716	2.1	2,470	3.4	2,338	-14.7	23,504	788	3.5	88	181
Boylston	4,355	13,026	-20.1	12,927	-20.3	6	-17.1	10,123	9.5	753	-84.0	1,498	0.0	10,212	88	0.9	80	99
Braintree	35,744	118,326	2.2	113,775	2.5	3,428	-8.6	70,973	2.7	17,481	-1.2	29,415	1.6	71,782	809	1.1	1,131	932
Brewster	9,820	40,538	6.8	39,747	6.9	415	6.3	24,896	4.7	2,329	-2.0	8,576	2.0	24,934	39	0.2	124	109
Bridgewater	26,563	52,364	1.9	51,563	1.8	394	-3.7	34,807	3.1	4,404	-0.4	12,742	5.0	34,825	18	0.1	196	386
Brimfield	3,609	8,414	1.0	8,303	0.5	11	11.4	5,797	3.8	1,611	0.4	516	-35.7	5,800	3	0.1	51	88
BROCKTON	93,810	350,118	5.3	344,859	5.2	2,522	1.4	108,217	4.7	161,494	4.0	63,312	-2.7	108,262	45	0.0	981	2,336
Brookfield	3,390	7,983	4.9	7,930	5.0	13	8.3	4,368	2.3	1,853	-1.9	762	5.0	4,389	20	0.5	50	42

2012 Municipal Financial Data

CITY/Town	2010 Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth			
		2012 Change		Local		Assessments		Property Taxes		Local/Aid		Local Receipts		2012		2012		2011	
		(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(\$000)
Brookline	58,732	232,739	3.6	225,214	3.6	5,615	2.0	163,620	3.6	13,772	-4.2	46,167	1.9	163,644	24	0.0	1,829	1,984	
Buckland	1,902	4,181	-2.4	4,134	-2.5	21	-3.1	3,106	1.5	314	1.2	472	-21.0	3,153	47	1.5	17	21	
Burlington	24,498	115,792	5.4	114,230	5.4	560	1.6	85,141	3.8	7,848	-4.9	16,609	8.3	87,668	2,527	3.0	1,752	1,039	
CAMBRIDGE	105,162	515,645	1.6	501,858	1.6	9,396	2.0	299,091	5.3	31,066	-3.9	138,341	3.1	401,733	102,642	34.3	6,741	7,529	
Canton	21,561	84,957	3.2	83,159	3.2	779	1.6	58,074	2.6	6,588	0.1	17,725	4.7	58,641	567	1.0	369	682	
Carlisle	4,852	24,722	1.5	24,596	1.4	35	51.9	21,557	2.7	1,190	-5.7	1,629	-10.6	21,616	58	0.3	234	237	
Carver	11,509	34,620	4.2	34,135	4.2	183	5.9	18,501	3.3	11,143	-6.4	3,166	1.3	18,505	4	0.0	783	147	
Charlemont	1,266	3,245	4.2	3,196	4.3	23	2.0	2,115	0.9	314	-8.4	228	0.2	2,315	201	9.5	42	13	
Charlton	12,981	25,222	2.5	25,065	2.7	30	1.5	16,588	3.6	1,301	-0.5	5,105	6.6	16,591	3	0.0	210	160	
Chatham	6,125	41,079	-0.2	40,200	-0.3	634	9.7	26,122	4.3	1,944	1.9	9,278	-10.8	26,556	434	1.7	239	222	
Chelmsford	33,802	114,769	4.0	113,485	3.9	321	0.8	78,966	3.4	15,087	-5.4	13,361	-16.2	78,981	15	0.0	928	925	
CHELSEA	35,177	131,720	-13.6	128,399	-14.0	2,514	-9.1	38,506	4.8	61,913	-7.3	27,923	-2.5	38,518	12	0.0	534	846	
Cheshire	3,235	4,943	-3.1	4,872	-3.0	31	-27.3	2,953	2.5	936	0.1	897	5.4	2,991	38	1.3	14	37	
Chester	1,337	2,999	2.0	2,961	2.0	2	-6.6	2,261	2.0	318	1.0	330	15.9	2,298	36	1.6	33	26	
Chesterfield	1,222	3,327	14.6	3,278	14.6	23	34.7	2,307	0.4	310	6.3	191	26.2	2,601	294	12.8	44	55	
CHICOPEE	55,298	170,051	3.8	167,954	3.8	609	3.7	65,854	2.0	66,015	1.9	29,573	6.0	66,606	752	1.1	635	402	
Chilmark	866	8,573	-2.0	8,264	-2.4	255	3.8	6,648	1.5	8	-0.8	1,112	-32.7	6,773	124	1.9	48	79	
Clarksburg	1,702	4,050	2.8	4,013	2.8	6	1.2	1,427	4.3	2,128	-4.4	385	13.2	1,516	89	6.2	9	8	
Clinton	13,606	38,743	0.6	38,490	0.6	47	-1.2	18,545	4.1	14,167	-4.2	5,380	-2.9	18,602	57	0.3	354	274	
Cohasset	7,542	44,363	3.2	43,214	3.2	925	-1.3	29,540	4.4	2,142	-5.8	11,979	9.6	29,563	23	0.1	360	693	

Colrain	1,671	3,555	7.1	3,520	7.1	2	-12.5	2,630	4.2	307	1.4	191	0.0	2,687	57	2.1	35	52
Concord	17,668	83,856	3.2	82,977	3.3	379	-0.4	69,123	3.9	4,108	-4.2	8,752	2.1	71,117	1,994	2.9	817	864
Conway	1,897	5,466	-3.3	5,426	-2.6	4	-76.3	3,679	7.7	796	-24.8	382	20.3	3,850	172	4.7	45	31
Cummington	872	2,084	-10.2	2,068	-10.5	1	-27.4	1,544	-3.2	217	12.8	149	-21.8	1,635	91	5.9	24	21
Dalton	6,756	14,509	1.8	14,405	1.8	35	2.6	10,531	2.3	1,263	0.7	1,670	7.8	10,546	15	0.1	67	58
Danvers	26,493	98,677	4.1	97,182	4.2	804	0.7	60,347	3.6	7,762	-4.3	24,833	10.9	60,355	8	0.0	809	609
Dartmouth	34,032	84,370	3.6	83,179	3.6	755	10.6	48,003	3.3	13,936	-3.6	18,667	1.9	48,035	32	0.1	436	517
Dedham	24,729	98,002	3.1	93,900	4.3	2,155	-4.2	74,482	4.4	6,675	-4.7	11,646	-5.1	74,511	29	0.0	3,466	1,206
Deerfield	5,125	13,622	2.0	13,481	2.0	20	-2.5	8,512	2.0	1,567	-19.0	1,923	-16.3	8,514	2	0.0	117	89
Dennis	14,207	50,658	0.7	49,635	0.6	746	7.4	34,446	1.7	692	-3.0	11,455	4.6	34,494	48	0.1	443	400
Dighton	7,086	16,538	5.6	16,216	6.4	130	14.7	12,935	5.7	752	-0.1	1,944	13.9	12,938	3	0.0	498	154
Douglas	8,471	26,864	2.5	26,733	2.4	24	3.0	12,008	6.0	9,803	-3.5	2,958	7.1	12,015	7	0.1	85	146
Dover	5,589	31,177	1.3	30,651	1.3	283	3.5	26,480	2.7	1,416	-3.7	1,857	7.9	26,848	368	1.4	284	329
Dracut	29,457	76,554	4.0	75,933	4.0	287	0.5	37,160	3.2	22,691	-4.4	15,552	13.0	37,171	11	0.0	294	319
Dudley	11,390	15,805	-1.9	15,651	-2.0	26	2.3	9,097	0.3	1,644	-1.1	4,369	-9.0	9,149	52	0.6	58	77
Dunstable	3,179	8,089	-7.6	8,049	-7.7	3	0.5	6,837	-3.5	232	-0.5	856	-28.6	6,839	2	0.0	28	29
Duxbury	15,059	66,755	6.1	66,240	6.1	246	1.7	44,137	4.5	5,399	-5.2	13,981	11.9	44,506	370	0.8	254	378
East Bridgewater	13,794	44,424	10.9	43,870	11.3	195	14.5	23,942	15.4	12,337	-4.7	5,728	17.6	23,949	8	0.0	263	312
East Brookfield	2,183	4,338	-10.5	4,286	-10.8	18	15.8	3,169	3.3	339	5.5	449	0.1	3,179	9	0.3	27	51
East Longmeadow	15,720	55,254	6.8	54,803	6.8	130	9.0	33,420	5.8	11,348	0.1	7,541	5.9	33,561	141	0.4	268	352
Eastham	4,956	23,194	4.8	22,648	4.8	408	1.8	17,215	5.5	492	-5.6	4,483	14.5	17,236	22	0.1	68	62
Easthampton	16,053	38,068	1.0	37,780	0.9	88	6.8	18,600	4.6	10,401	-4.8	7,282	-2.0	18,611	10	0.1	310	116
Easton	23,112	70,515	-7.7	69,660	-7.8	522	4.6	44,064	3.3	12,434	-4.4	10,959	-40.0	44,090	25	0.1	380	470
Edgartown	4,067	32,955	3.7	32,176	3.4	531	1.9	22,866	2.5	1,716	-4.2	6,666	-3.5	23,327	461	2.0	195	256
Egremont	1,225	4,131	9.4	4,083	9.4	1	-12.4	3,066	4.9	244	3.2	468	-4.2	3,454	388	12.7	40	43

2012 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Local Aid		Local Receipts		Tax Limit	Excess Capacity		Levy from Growth		
		2012	Change	2012	Change	2012	Change	2012	Change	2012	Change	2012	Change		2012	Change	2012	Change	2012
		(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)
Erving	1,800	10,126	-11.2	10,034	-11.3	10	17.6	7,498	4.2	1,181	-2.5	613	13.2	7,500	2	0.0	85	121	
Essex	3,504	15,217	-0.9	15,033	-1.3	26	-2.0	10,812	2.1	245	-2.3	3,572	0.6	10,893	82	0.8	54	104	
EVERETT	41,667	156,207	1.9	150,365	2.1	4,467	-0.1	84,166	2.8	53,107	7.8	19,334	6.8	85,928	1,763	2.1	1,467	1,921	
Fairhaven	15,873	49,119	-0.1	48,411	0.1	280	8.2	23,002	2.8	11,004	-3.2	10,032	-8.9	23,013	10	0.0	144	99	
FALL RIVER	88,857	251,508	4.9	248,547	4.9	1,839	0.3	76,227	5.0	123,109	0.2	49,604	7.0	76,239	12	0.0	1,628	1,817	
Falmouth	31,531	120,428	2.6	118,415	2.6	1,303	0.6	82,311	3.5	9,014	-0.7	23,052	-5.0	82,677	365	0.4	778	652	
FITCHBURG	40,318	118,995	0.0	117,159	-0.1	786	0.2	40,783	3.7	51,819	-2.3	23,552	0.5	40,787	4	0.0	543	471	
Florida	752	3,047	3.0	3,022	3.0	1	-13.2	2,033	4.2	622	-6.8	175	-3.0	2,040	7	0.3	5	9	
Foxborough	16,865	63,205	1.3	62,236	1.0	332	9.0	36,408	5.2	9,997	-10.9	12,429	-2.5	36,414	6	0.0	294	585	
Frammingham	68,318	253,096	4.2	249,776	4.2	1,514	1.8	163,723	3.5	34,537	6.3	52,663	6.1	163,725	1	0.0	1,633	1,564	
Franklin	31,635	107,668	-1.8	106,435	-2.0	554	-2.6	56,413	3.9	30,848	-5.4	18,779	-8.0	56,423	9	0.0	513	855	
Freetown	8,870	20,916	-3.8	20,448	-3.5	222	14.3	15,308	3.3	1,954	-38.2	3,382	4.5	15,312	3	0.0	153	112	
GARDNER	20,228	58,613	6.9	58,094	7.1	298	-1.5	19,755	5.1	23,240	-3.9	11,494	5.4	19,769	14	0.1	481	491	
Aquinnah (Gay Head)	311	3,733	3.3	3,643	3.2	66	2.7	2,820	1.9	5	-7.4	564	8.0	2,884	64	2.3	13	21	
Georgetown	8,183	27,189	11.5	26,862	11.2	210	29.0	14,948	12.2	5,954	-4.9	4,679	8.3	14,958	10	0.1	84	133	
Gill	1,500	2,896	-0.2	2,838	-0.2	7	-0.5	2,210	4.5	232	-0.6	225	-13.6	2,211	1	0.0	26	31	
GLOUCESTER	28,789	104,346	3.2	101,644	3.3	2,301	-1.9	63,027	4.6	12,360	-0.6	24,578	-3.3	63,028	0	0.0	697	634	
Goshen	1,054	2,825	-7.0	2,764	-7.9	12	-1.1	1,918	2.6	203	-0.6	304	-25.8	1,948	30	1.6	25	19	
Gosnold	75	1,387	10.5	1,371	10.5	12	3.4	605	12.8	42	1.9	727	10.1	607	2	0.4	2	0	
Grafton	17,765	49,112	4.5	48,723	4.6	149	5.8	30,024	6.3	10,124	-5.6	6,048	1.5	30,039	15	0.1	393	317	

Granby	6,240	19,838	5.6	19,336	5.4	430	14.8	9,089	3.9	5,336	-5.4	1,430	13.2	9,090	0	0.0	110	131
Granville	1,566	4,644	0.4	4,613	0.4	1	30.8	2,463	2.3	1,420	-5.0	508	4.4	2,506	43	1.7	25	34
Great Barrington	7,104	24,045	3.2	23,802	3.1	77	7.5	17,733	4.8	947	1.5	2,966	4.3	18,571	838	4.7	155	128
Greenfield	17,456	53,501	7.3	52,998	7.3	202	20.7	25,630	4.9	14,820	-5.1	7,884	5.0	26,224	594	2.3	274	517
Groton	10,646	32,518	-0.8	32,223	-0.9	75	-1.5	24,450	-0.8	762	-0.5	6,385	8.3	24,930	480	2.0	279	287
Groveland	6,459	14,334	0.3	14,014	0.3	153	-6.4	10,810	2.7	822	-1.2	2,497	1.6	10,867	57	0.5	63	66
Hadley	5,250	16,384	3.6	16,114	4.2	174	-24.0	9,297	2.9	1,371	-8.3	4,187	11.1	9,300	2	0.0	145	89
Halifax	7,518	20,286	3.2	20,015	3.9	105	1.6	13,183	4.6	3,818	-4.2	2,461	4.1	13,233	50	0.4	173	138
Hamilton	7,764	26,815	-1.9	26,410	-2.0	230	5.6	22,374	-2.3	731	0.6	3,267	-9.3	23,534	1,160	5.2	115	142
Hampden	5,139	11,387	9.0	11,283	8.9	9	-12.0	9,313	5.8	616	-0.4	1,028	36.8	9,582	269	2.9	59	48
Hancock	717	1,772	0.8	1,726	0.7	7	-5.4	978	-3.7	311	3.1	240	11.9	1,899	921	94.1	3	7
Hanover	13,879	54,974	5.9	54,275	5.8	191	1.0	34,099	5.3	8,815	-4.6	8,724	4.5	34,102	3	0.0	540	302
Hanson	10,209	20,683	3.2	20,371	3.4	131	1.8	14,913	1.5	1,225	-0.3	3,179	6.8	14,917	3	0.0	116	137
Hardwick	2,990	5,003	1.0	4,911	1.0	19	6.0	3,122	5.7	489	3.8	932	-5.5	3,166	44	1.4	24	33
Harvard	6,520	23,598	2.8	23,149	2.9	357	-1.4	17,101	2.1	3,027	-5.5	1,671	8.3	17,104	3	0.0	97	58
Harwich	12,243	59,092	2.9	58,113	2.9	580	3.1	37,339	4.2	3,451	-1.2	15,371	-5.8	37,362	23	0.1	339	381
Hatfield	3,279	9,992	6.8	9,927	6.9	3	-2.9	5,526	0.9	1,083	-2.3	1,990	9.6	5,871	345	6.2	172	218
HAVERHILL	60,879	173,072	10.0	171,249	10.0	1,243	0.0	83,720	3.5	48,843	-2.0	30,260	18.7	83,736	16	0.0	904	995
Hawley	337	1,052	16.0	1,036	15.9	1	-10.2	758	8.9	104	1.4	41	0.2	788	29	3.8	13	6
Heath	706	2,022	-1.2	1,996	-0.9	1	9.9	1,739	4.4	87	2.7	120	0.0	1,835	96	5.5	15	16
Hingham	22,157	88,587	6.8	87,524	7.0	713	3.6	64,660	4.2	9,003	-5.0	11,348	5.5	64,809	149	0.2	660	699
Hinsdale	2,032	4,734	-2.5	4,691	-2.1	19	-2.5	3,344	5.0	337	0.2	278	-29.4	3,797	454	13.6	44	35
Holbrook	10,791	34,488	4.5	33,919	4.6	322	-6.5	20,935	2.6	6,048	-4.0	7,199	9.0	20,945	10	0.0	164	254
Holden	17,346	47,340	5.0	46,932	4.8	123	3.5	30,384	4.4	3,689	0.3	11,086	6.2	30,395	11	0.0	344	415
Holland	2,481	6,402	2.7	6,339	2.7	8	49.3	4,585	2.2	1,085	-4.9	345	-0.6	4,586	1	0.0	25	29

2012 Municipal Financial Data

CITY/Town	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		2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2011 (\$000)	2012 (\$000)
				2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)						
Holliston	13,547	56,487	3.9	56,034	3.9	159	0.1	36,608	2.9	10,225	-5.0	6,555	9.4	36,870	262	0.7	307	475	
HOLYOKE	39,880	145,254	2.2	141,140	2.3	3,637	-2.6	49,294	3.1	77,523	-1.7	14,862	2.7	49,296	3	0.0	399	227	
Hope Dale	5,911	22,683	2.9	22,526	2.9	19	1.5	10,430	3.2	7,561	-4.5	3,367	18.2	11,203	773	7.4	82	113	
Hopkinton	14,925	66,179	2.2	65,600	2.2	174	1.9	47,034	3.1	8,851	-5.3	9,448	6.6	48,150	1,116	2.4	544	694	
Hubbardston	4,382	7,877	10.2	7,798	10.6	16	-3.1	5,513	7.7	471	3.1	1,070	5.3	5,517	4	0.1	18	15	
Hudson	19,063	67,374	5.3	65,678	5.8	1,312	-17.0	39,086	5.6	11,716	-3.2	11,261	11.4	39,105	18	0.0	731	559	
Hull	10,293	37,114	2.4	36,470	2.4	318	2.8	23,846	3.1	5,827	-2.4	6,113	0.7	23,862	16	0.1	201	93	
Huntington	2,180	4,363	1.6	4,333	1.9	11	2.7	3,038	3.5	569	2.6	590	0.0	3,038	0	0.0	30	25	
Ipswich	13,175	45,852	3.4	45,094	3.3	351	18.9	30,182	3.9	5,762	-3.9	7,077	6.5	30,188	6	0.0	279	267	
Kingston	12,629	45,843	4.5	45,371	4.5	169	-3.7	25,946	1.8	6,324	-0.4	12,054	12.8	26,155	208	0.8	263	158	
Lakeville	10,602	21,663	-7.3	21,220	-7.8	152	0.8	16,975	3.0	919	-71.3	3,272	19.1	16,981	5	0.0	247	130	
Lancaster	8,055	17,386	-0.5	17,165	-0.5	107	-0.2	14,148	2.5	1,006	1.2	2,257	6.8	14,375	227	1.6	229	254	
Lanesborough	3,091	10,087	0.3	9,970	0.8	49	0.8	6,938	1.7	1,674	-3.4	1,172	15.0	6,990	52	0.8	26	69	
LAWRENCE	76,377	257,945	5.5	255,750	7.3	1,508	-72.8	52,257	5.4	171,980	2.8	28,309	0.4	52,316	58	0.1	1,087	1,389	
Lee	5,943	22,280	-1.0	22,036	-1.0	47	-4.0	12,029	2.8	3,224	-3.9	5,066	0.3	12,903	874	7.3	131	129	
Leicester	10,970	26,643	-1.2	26,316	-1.5	143	9.2	12,034	2.9	11,630	-3.4	1,537	5.8	12,042	8	0.1	87	87	
Lenox	5,025	24,072	-6.5	23,908	-6.6	58	4.6	13,229	2.9	2,926	-2.8	6,314	0.3	13,240	11	0.1	93	116	
LEOMINSTER	40,759	124,112	0.3	121,851	0.3	660	1.5	53,153	4.9	47,208	-7.0	13,965	1.8	58,372	5,219	9.8	837	1,060	
Leverett	1,851	6,337	3.5	6,306	3.5	1	13.1	4,443	4.3	468	-3.8	709	27.2	4,451	9	0.2	50	69	
Lexington	31,394	187,910	1.5	186,185	1.5	701	0.0	134,338	5.0	8,535	-6.2	35,387	-13.0	134,384	47	0.0	3,427	3,347	

Leyden	711	1,638	2.6	1,620	2.7	8	-0.3	1,440	2.8	93	1.3	86	-0.3	1,624	184	12.7	17	28
Lincoln	6,362	34,627	4.8	34,345	4.9	182	-1.4	24,743	6.1	1,631	-3.1	5,755	6.4	24,752	10	0.0	734	109
Littleton	8,924	38,675	3.8	38,191	3.9	104	0.8	27,016	5.0	5,385	-4.1	4,936	4.4	27,018	3	0.0	933	369
Longmeadow	15,784	58,417	4.1	58,176	4.3	73	-10.2	41,378	5.0	5,395	-5.0	9,228	6.0	41,394	16	0.0	321	198
LOWELL	106,519	321,111	3.0	318,275	3.0	1,410	1.5	107,585	3.0	155,995	-1.0	57,525	1.7	113,954	6,369	5.9	1,676	1,826
Ludlow	21,103	58,299	3.8	57,854	3.7	122	5.5	30,254	7.5	17,234	-4.1	8,365	3.2	30,334	80	0.3	438	394
Lunenburg	10,086	29,631	0.0	29,359	0.0	130	1.0	18,866	4.8	6,190	-4.3	4,235	-1.0	18,869	3	0.0	189	448
LYNN	90,329	260,556	3.3	256,111	3.6	2,922	0.6	101,041	3.7	144,377	-1.7	14,719	8.3	101,046	5	0.0	1,657	1,143
Lynnfield	11,596	43,364	1.1	42,839	1.0	341	6.6	32,783	3.9	4,808	-5.2	5,242	-0.8	32,798	15	0.0	240	178
MALDEN	59,450	169,543	2.9	164,780	3.0	3,866	-0.3	67,222	3.6	63,725	4.0	33,964	2.6	67,226	4	0.0	1,000	697
Manchester-by-the-Sea	5,136	26,466	4.5	26,125	4.8	147	-0.2	21,117	8.1	207	-0.6	4,761	6.8	21,241	124	0.6	145	193
Mansfield	23,184	85,266	0.6	84,184	0.5	581	6.5	47,084	0.9	21,857	-7.4	14,519	2.3	47,684	599	1.3	541	894
Marblehead	19,808	76,753	4.0	75,858	4.1	495	-3.4	53,651	4.4	6,115	-7.7	11,814	5.3	53,655	4	0.0	640	447
Marion	4,907	23,748	4.5	23,439	4.5	70	4.3	15,130	2.9	682	-5.4	6,484	14.0	15,357	227	1.5	170	132
MARLBOROUGH	38,499	132,607	2.6	130,245	2.7	386	-0.7	85,846	2.8	20,484	0.8	22,226	6.5	108,331	22,485	26.2	2,030	2,297
Marshfield	25,132	84,644	0.1	83,863	0.1	368	3.8	49,469	3.6	16,982	-5.6	16,627	-3.5	49,496	27	0.1	697	495
Mashpee	14,006	54,081	4.8	53,202	5.0	541	2.1	37,873	1.6	6,265	-3.2	6,637	28.7	39,068	1,194	3.2	414	227
Mattapoisett	6,045	26,245	3.6	25,902	3.5	84	7.7	18,451	2.7	1,066	-3.0	5,278	-1.9	18,457	6	0.0	151	132
Maynard	10,106	38,081	1.1	37,624	1.3	93	-6.8	23,910	3.3	5,884	-3.2	7,142	8.4	23,915	5	0.0	259	167
Medfield	12,024	52,637	3.6	52,019	3.7	418	-0.3	35,174	4.3	7,257	-9.2	6,809	0.2	35,178	4	0.0	329	236
MEDFORD	56,173	147,344	1.0	140,093	1.0	6,363	-1.9	87,005	3.2	25,427	-4.0	34,967	3.8	87,237	231	0.3	688	780
Medway	12,752	48,715	-0.2	48,170	-0.2	218	-1.4	28,403	3.4	11,056	-5.3	7,799	-3.7	28,496	94	0.3	306	420
MELROSE	26,983	81,657	5.1	80,615	5.0	643	1.2	46,496	3.0	12,807	-3.9	20,068	11.0	46,504	8	0.0	292	358
Mendon	5,839	15,040	0.6	14,944	0.7	5	-14.4	11,506	4.8	412	1.3	2,637	-11.3	11,510	4	0.0	164	76
Merrimac	6,338	15,440	5.2	15,147	5.1	176	10.8	9,981	3.1	1,211	1.8	3,733	8.7	10,034	52	0.5	123	93

2012 Municipal Financial Data

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Local Aid		Local Receipts		Tax Limit (\$000)	Excess Capacity		Levy from Growth	
		2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)		2012 (\$000)	2012 (%)	2011 (\$000)	2012 (\$000)
Methuen	47,255	135,429	1.8	133,662	1.8	1,265	12.9	64,568	3.8	48,958	-4.7	20,084	4.5	69,008	4,440	6.9	788	1,656
Middleborough	23,116	68,771	1.6	68,056	1.7	325	3.4	31,949	3.6	21,205	-2.5	11,813	2.9	31,956	7	0.0	489	381
Middlefield	521	1,376	-2.2	1,359	-1.9	2	28.4	1,031	3.7	120	1.1	83	10.0	1,204	173	16.8	16	10
Middleton	8,987	27,051	4.0	26,514	4.2	250	-8.3	20,219	4.5	2,393	-4.3	2,684	9.7	21,051	832	4.1	358	321
Milford	27,999	84,108	3.5	83,299	3.5	115	8.0	53,018	3.6	19,598	3.5	10,269	2.8	53,870	852	1.6	458	837
Millbury	13,261	36,875	2.9	36,488	2.9	140	1.5	19,651	3.0	8,312	-4.9	7,764	3.8	19,863	213	1.1	109	361
Millis	7,891	26,886	3.2	26,646	3.2	142	-1.1	15,419	0.5	5,167	-8.5	4,243	10.9	15,613	193	1.3	209	263
Millville	3,190	5,114	-1.1	5,013	-1.3	21	-1.3	3,849	3.2	436	5.3	406	3.7	3,850	1	0.0	23	14
Milton	27,003	91,600	3.7	87,841	3.8	3,199	-2.0	63,530	2.8	9,038	-4.1	17,623	1.4	63,569	38	0.1	324	352
Monroe	121	731	4.3	726	4.3	0	-50.7	487	5.7	105	-3.0	40	-4.2	547	60	12.4	1	2
Monson	8,560	25,374	-3.7	24,820	-3.7	482	-1.8	10,910	1.8	10,252	-12.0	3,545	-4.2	10,917	7	0.1	101	73
Montague	8,437	19,172	6.7	18,956	6.6	86	8.6	13,146	3.3	1,479	2.1	2,875	1.8	13,152	6	0.0	263	148
Monterey	961	3,440	4.2	3,409	4.2	1	-10.8	2,636	1.0	296	1.7	258	1.8	2,899	263	10.0	11	24
Montgomery	838	1,945	5.4	1,927	5.4	1	-9.4	1,416	3.7	103	0.2	135	8.4	1,442	26	1.9	27	22
Mount Washington	167	1,192	43.7	1,182	44.2	6	-1.0	473	5.7	286	2.8	61	17.6	477	4	0.8	3	2
Nahant	3,410	12,118	1.8	11,860	1.9	87	-1.1	7,714	2.7	796	-8.7	3,389	1.6	7,717	2	0.0	39	40
Nantucket	10,172	108,230	3.5	106,837	3.5	370	-3.5	62,275	-1.2	1,622	-6.4	40,010	8.2	64,835	2,560	4.1	333	519
Natick	33,006	131,040	9.8	129,150	9.9	762	0.0	86,455	8.6	11,644	-4.5	24,696	1.6	86,503	47	0.1	753	846
Needham	28,886	136,707	2.7	133,521	2.3	1,051	3.3	96,246	3.4	9,430	-0.8	26,968	5.0	96,263	16	0.0	1,732	1,650
New Ashford	228	699	2.6	695	2.5	0	-76.2	380	3.7	252	0.7	39	5.2	392	13	3.3	2	6

NEW BEDFORD	95,072	296,642	5.3	293,317	5.3	1,773	0.8	94,393	1.3	138,829	0.0	59,402	8.0	99,067	4,673	5.0	987	1,187
New Braintree	999	2,105	0.9	2,064	1.7	17	6.0	1,670	1.0	176	1.6	130	4.4	1,703	33	2.0	17	12
New Marlborough	1,509	4,546	5.8	4,501	5.7	17	6.5	3,999	4.0	102	4.1	317	-2.2	4,017	18	0.4	26	40
New Salem	990	2,580	8.0	2,542	7.9	18	0.6	1,612	3.7	153	7.5	620	7.5	1,612	0	0.0	25	42
Newbury	6,666	18,004	5.7	17,705	5.7	226	0.3	13,321	1.5	1,367	0.8	1,844	0.5	13,326	5	0.0	55	67
NEWBURYPORT	17,416	66,223	3.5	65,679	3.6	244	-0.5	42,107	3.8	6,040	-3.2	15,570	2.0	42,121	14	0.0	350	547
NEWTON	85,146	361,604	3.6	352,972	3.6	5,382	1.4	250,782	3.8	18,960	-5.2	76,406	6.6	250,798	17	0.0	2,501	3,031
Norfolk	11,227	34,396	5.3	33,917	5.4	343	1.1	23,975	9.6	4,549	-4.4	5,348	-4.5	23,981	6	0.0	331	422
NORTH ADAMS	13,708	40,094	-3.5	38,868	-3.3	1,001	-10.6	13,241	3.0	18,507	-4.0	7,109	-1.8	13,245	4	0.0	95	69
North Andover	28,352	90,489	0.9	88,282	1.0	1,747	-11.7	60,626	3.5	8,732	-5.6	21,015	-1.6	60,651	24	0.0	580	738
North Attleborough	28,712	86,862	2.5	84,416	2.8	1,924	-7.2	41,639	3.1	23,791	-5.2	18,012	4.9	41,659	20	0.0	294	258
North Brookfield	4,680	13,991	0.2	13,929	0.3	9	0.6	5,318	-0.5	4,863	-4.9	2,625	1.6	5,321	3	0.1	37	47
North Reading	14,892	57,301	4.7	56,791	4.9	216	4.8	36,042	3.3	8,353	-5.2	9,688	6.0	36,065	22	0.1	460	359
NORTHAMPTON	28,549	95,370	4.0	94,484	4.0	493	5.2	43,226	3.8	15,048	-2.2	32,249	9.8	43,233	7	0.0	420	655
Northborough	14,155	52,559	6.3	52,054	6.4	153	1.2	38,403	4.7	4,889	-6.1	7,489	10.3	40,383	1,980	5.2	976	1,230
Northbridge	15,707	44,852	6.4	44,450	6.5	155	-5.3	17,956	8.0	17,724	-1.7	6,636	14.4	17,963	7	0.0	167	268
Northfield	3,032	7,488	3.5	7,422	9.9	6	-0.2	5,990	2.7	376	2.1	856	18.4	5,994	4	0.1	468	46
Norton	19,031	53,203	1.3	52,532	1.2	406	8.5	27,452	3.4	14,649	-12.5	7,306	1.1	27,463	11	0.0	333	249
Norwell	10,506	46,081	5.1	44,333	4.5	1,117	11.0	31,952	2.9	4,670	-4.0	7,074	16.3	31,958	6	0.0	152	209
Norwood	28,602	154,414	-0.3	152,641	-0.5	923	0.1	57,490	5.2	9,075	-4.2	82,521	-1.6	57,854	365	0.6	874	1,785
Oak Bluffs	4,527	27,495	4.9	27,067	4.9	256	0.5	19,075	2.5	1,572	-4.4	6,006	16.8	19,084	10	0.0	128	137
Oakham	1,902	3,253	1.2	3,209	1.4	17	-0.4	2,272	4.2	248	-32.7	391	0.7	2,308	36	1.6	27	30
Orange	7,839	19,394	-1.1	18,935	-1.1	334	-1.9	8,728	3.1	6,720	-4.0	3,390	5.3	8,728	0	0.0	50	61
Orleans	5,890	29,769	5.7	29,121	5.8	456	7.4	21,278	5.9	469	-1.7	6,218	5.4	21,806	528	2.5	155	166
Otis	1,612	5,140	-1.8	5,070	-1.9	38	0.4	4,214	3.0	162	3.3	315	14.5	4,219	5	0.1	48	34

2012 Municipal Financial Data

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth				
		2012 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2011 (\$000)	2012 (\$000)	
				2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)							
Oxford	13,709	39,451	9.0	39,224	9.3	64	13.1	17,772	3.6	12,786	0.6	4,027	-7.3	17,774	1	0.0	206	187
Palmer	12,140	32,048	-4.2	31,796	-4.2	75	8.7	14,867	-1.5	12,477	-4.7	4,385	0.4	14,873	7	0.0	111	125
Paxton	4,806	11,654	3.7	11,516	3.9	59	5.7	8,384	3.0	917	0.5	1,873	-1.5	8,385	0	0.0	88	48
PEABODY	51,251	150,521	1.2	144,942	1.7	4,379	-13.3	88,282	1.6	25,194	-4.8	33,422	0.0	93,109	4,827	5.5	1,125	1,004
Pelham	1,321	5,204	5.3	5,133	5.2	42	70.1	3,336	2.9	431	-10.0	615	13.8	3,527	191	5.7	47	56
Pembroke	17,837	56,827	3.5	56,265	3.5	251	-0.4	32,030	3.0	14,941	-5.0	7,154	4.3	32,031	0	0.0	328	284
Pepperell	11,497	24,300	6.4	24,065	6.4	28	4.0	15,698	3.0	1,341	-1.3	6,127	15.4	15,706	8	0.1	115	118
Peru	847	1,948	1.2	1,936	1.4	1	-5.1	1,372	-1.4	236	-3.7	142	13.2	1,643	271	19.7	20	25
Petersham	1,234	3,855	-5.5	3,813	-5.5	2	3.6	2,238	5.3	602	-3.4	613	4.4	2,247	8	0.4	31	71
Phillipston	1,682	3,527	2.1	3,498	1.9	3	-5.4	2,741	1.0	212	3.0	402	-5.6	2,741	0	0.0	14	9
PITTSFIELD	44,737	136,285	3.0	134,821	2.9	575	-6.2	66,351	4.1	48,661	-0.9	19,188	3.5	72,704	6,352	9.6	1,126	1,353
Plainfield	648	1,610	-1.4	1,598	-1.4	0	11.9	1,326	2.6	122	0.3	73	0.4	1,354	27	2.1	20	25
Plainville	8,264	26,832	7.2	26,342	7.5	338	-7.3	15,829	3.7	4,604	-2.0	4,810	5.9	15,855	26	0.2	179	134
Plymouth	56,468	185,753	4.7	183,823	4.7	894	-3.3	122,153	6.1	29,451	-2.7	29,090	3.1	129,003	6,851	5.6	1,299	1,274
Plympton	2,820	8,164	7.6	8,036	8.0	53	3.1	5,977	2.0	809	-3.3	1,078	67.9	6,089	112	1.9	72	84
Princeton	3,413	9,258	2.8	9,159	2.5	24	0.3	7,340	5.8	423	-47.5	927	0.2	7,596	256	3.5	63	57
Provincetown	2,942	30,137	3.8	29,624	3.8	332	3.2	16,326	6.0	509	-12.1	10,829	7.9	16,354	29	0.2	134	144
QUINCY	92,271	294,438	6.4	289,115	6.7	2,729	-2.2	173,738	2.8	40,429	1.4	67,447	3.9	193,245	19,507	11.2	3,390	2,360
Randolph	32,112	88,305	0.9	87,041	0.8	939	1.3	49,611	3.1	17,956	-1.2	18,297	-1.2	49,639	29	0.1	430	367
Raynham	13,383	37,089	4.4	36,433	4.6	319	4.5	27,622	3.1	1,256	3.3	6,428	7.3	27,632	9	0.0	225	239

Reading	24,747	88,769	1.4	87,659	1.3	510	1.5	53,261	3.0	13,010	-4.9	19,667	2.5	53,263	2	0.0	363	325
Rehoboth	11,608	21,737	3.8	21,183	3.6	332	10.3	17,793	3.2	1,125	-1.0	2,408	8.6	17,806	13	0.1	239	177
REVERE	51,755	147,037	0.5	140,406	1.2	5,846	-12.2	65,828	3.1	51,303	4.0	30,390	2.5	65,847	18	0.0	374	397
Richmond	1,475	5,773	-2.6	5,744	-2.6	2	33.5	4,016	0.9	444	-42.5	605	-1.4	4,194	178	4.4	28	66
Rochester	5,232	18,136	3.3	17,975	4.1	66	0.8	10,248	3.3	2,152	-4.5	4,707	1.7	10,252	4	0.0	168	92
Rockland	17,489	50,684	4.1	49,100	4.5	1,214	-10.1	27,072	6.3	12,704	-4.6	9,731	0.3	27,072	0	0.0	329	306
Rockport	6,952	29,478	-2.0	28,929	-1.9	441	-7.1	18,013	-0.3	1,878	1.9	7,272	-7.4	18,592	579	3.2	70	133
Rowe	393	4,247	10.8	4,214	10.2	3	-2.3	3,085	3.2	80	-12.0	77	5.4	3,087	2	0.1	16	21
Rowley	5,856	15,704	1.2	15,366	1.2	167	0.3	11,698	2.8	561	1.4	3,048	5.4	11,706	8	0.1	164	118
Royalston	1,258	2,126	6.2	2,090	6.4	13	-4.9	1,366	2.2	247	-1.1	297	5.6	1,366	0	0.0	11	11
Russell	1,775	4,956	1.1	4,876	0.9	4	2.4	2,516	-0.5	406	0.5	1,642	-4.5	2,680	164	6.5	32	25
Rutland	7,973	17,705	6.7	17,592	6.8	36	6.1	11,242	5.5	1,802	2.4	4,176	17.1	11,311	70	0.6	243	298
SALEM	41,340	133,464	4.1	129,127	4.4	3,411	-3.8	71,788	-1.0	28,961	1.2	28,811	11.3	75,493	3,705	5.2	1,105	675
Salisbury	8,283	23,762	2.5	23,476	2.5	169	-7.4	15,943	2.7	962	-1.5	6,579	3.3	15,955	12	0.1	168	166
Sandisfield	915	3,106	17.1	3,063	17.1	1	0.4	2,377	3.8	105	1.1	117	-5.6	2,397	20	0.8	18	47
Sandwich	20,675	69,914	2.6	69,053	2.6	487	-1.7	48,011	2.9	10,110	0.5	8,692	9.3	48,022	11	0.0	493	496
Saugus	26,628	79,050	3.7	77,710	3.5	835	10.0	51,195	3.2	8,139	-5.1	17,884	9.7	51,239	44	0.1	522	511
Savoy	692	2,070	0.0	2,030	-0.2	16	-2.5	1,040	-2.0	731	-2.3	100	-9.5	1,112	72	6.9	6	17
Scituate	18,133	72,181	6.7	71,655	6.7	276	-0.7	46,672	7.7	6,664	-5.7	17,562	15.7	46,691	19	0.0	290	297
Seekonk	13,722	45,916	2.6	45,102	2.6	352	8.6	31,373	3.2	6,860	-4.0	4,994	-2.8	31,390	17	0.1	384	311
Sharon	17,612	71,928	2.6	70,821	2.6	610	4.2	52,450	3.6	9,898	-3.7	7,366	1.6	55,604	3,154	6.0	593	526
Sheffield	3,257	9,283	2.8	9,181	2.7	25	7.7	8,002	3.3	322	2.2	559	-1.1	8,024	22	0.3	59	71
Shelburne	1,893	3,973	6.0	3,940	6.0	9	3.6	2,920	2.0	252	0.9	446	-10.8	3,119	199	6.8	34	41
Sherborn	4,119	24,182	2.5	23,941	2.5	65	0.5	20,801	2.9	999	-4.1	1,082	9.9	20,819	18	0.1	140	133
Shirley	7,211	13,334	-20.0	13,121	-20.2	58	-2.5	8,679	8.3	1,241	-78.5	3,010	11.7	8,679	0	0.0	120	95

2012 Municipal Financial Data

CITY/Town	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		2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2011 (\$000)	2012 (\$000)
				2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)						
Shrewsbury	35,608	104,377	7.0	103,353	7.0	309	-4.0	53,009	5.9	24,968	-5.3	13,024	5.1	53,019	10	0.0	516	603	
Shutesbury	1,771	5,947	1.8	5,907	1.8	2	4.3	4,212	2.2	922	-4.2	601	5.3	4,271	59	1.4	24	37	
Somerset	18,165	62,120	7.9	58,053	3.1	333	5.5	40,803	3.7	5,741	-18.0	7,528	-19.2	47,992	7,189	17.6	278	1,380	
SOMERVILLE	75,754	215,010	3.4	208,740	3.6	4,931	-2.4	104,765	4.2	46,641	-4.8	56,824	10.0	104,829	64	0.1	1,650	1,739	
South Hadley	17,514	42,712	0.9	42,359	0.9	153	-0.7	21,761	3.1	11,646	-4.2	7,170	-1.1	21,762	1	0.0	199	203	
Southampton	5,792	16,292	4.1	16,208	4.1	11	2.1	9,102	4.2	3,283	-4.6	3,005	6.4	9,119	18	0.2	182	193	
Southborough	9,767	46,692	2.7	46,204	2.8	108	0.0	33,225	2.8	5,371	-4.6	5,118	3.8	34,087	862	2.6	500	461	
Southbridge	16,719	53,471	1.9	53,172	1.9	99	-11.6	16,185	3.7	21,612	6.0	12,591	2.1	16,392	207	1.3	153	208	
Southwick	9,502	21,257	0.7	21,059	0.8	35	-7.2	14,493	6.7	1,198	0.0	4,436	-2.8	14,577	84	0.6	150	212	
Spencer	11,688	19,656	4.1	19,443	4.1	104	15.2	11,322	4.2	2,134	-0.2	5,242	11.8	11,327	5	0.0	92	64	
SPRINGFIELD	153,060	587,700	6.7	579,604	6.3	2,951	3.8	169,389	1.7	329,463	0.0	44,867	8.0	169,400	11	0.0	3,482	4,527	
Sterling	7,808	21,568	1.5	21,435	1.7	55	-2.6	14,928	2.1	1,697	0.4	3,064	-1.0	16,231	1,303	8.7	159	52	
Stockbridge	1,947	9,055	-2.4	8,891	-2.2	66	-19.6	6,287	0.9	142	-1.5	1,596	-8.6	8,024	1,738	27.6	36	56	
Stoneham	21,437	66,836	4.7	65,923	4.8	539	4.2	39,843	2.9	8,504	-3.4	17,140	15.8	39,851	8	0.0	139	280	
Stoughton	26,962	89,362	4.7	86,397	5.1	2,269	-6.1	50,355	3.2	16,458	-0.5	20,271	3.5	50,383	28	0.1	512	544	
Stow	6,590	23,865	5.5	23,528	5.6	86	1.9	20,485	5.5	928	-0.1	1,945	-1.6	21,475	990	4.8	412	374	
Sturbridge	9,268	31,362	7.3	31,121	7.4	101	4.3	19,832	5.4	3,224	-1.0	6,465	17.0	19,835	4	0.0	182	166	
Sudbury	17,659	84,144	2.2	83,509	2.2	127	0.3	69,008	2.4	7,177	-5.3	7,457	3.4	69,154	147	0.2	441	521	
Sunderland	3,684	7,535	0.3	7,387	0.1	117	4.1	4,504	2.7	1,404	-3.3	593	-24.1	4,553	49	1.1	23	53	
Sutton	8,963	28,289	8.4	28,038	8.5	66	0.1	17,260	6.8	5,948	-5.2	2,801	10.8	17,263	4	0.0	184	191	

Swampscott	13,787	58,201	6.0	57,664	6.2	328	-13.9	42,241	5.4	3,767	-6.8	9,853	-3.4	42,402	162	0.4	345	312
Swansea	15,865	36,947	6.7	36,260	7.0	303	5.6	25,228	6.2	6,650	-8.3	3,794	4.1	25,231	4	0.0	229	624
TAUNTON	55,874	180,166	2.9	177,968	2.9	1,102	1.5	72,784	4.6	56,585	-2.3	37,837	7.0	72,795	11	0.0	1,429	1,506
Templeton	8,013	14,892	5.7	14,733	5.7	50	13.6	8,488	12.5	1,371	0.6	3,593	-12.4	8,491	3	0.0	87	34
Tewksbury	28,961	101,340	1.2	100,328	1.6	383	0.3	63,706	13.5	15,348	-5.6	19,259	-24.8	63,733	28	0.0	970	903
Tisbury	3,949	25,966	0.5	25,324	0.6	345	3.4	19,034	1.9	561	-6.1	4,400	-3.8	19,146	112	0.6	162	156
Tolland	485	1,357	5.3	1,346	5.3	0	-54.4	1,094	4.1	82	2.5	141	31.0	1,113	18	1.7	8	9
Topsfield	6,085	23,458	4.4	23,109	4.4	194	0.8	17,802	3.2	2,130	-3.6	2,305	5.0	18,327	525	2.9	116	121
Townsend	8,926	18,501	0.1	18,327	0.2	72	2.0	13,776	2.2	1,376	1.4	2,022	1.6	13,822	46	0.3	102	57
Truro	2,003	17,133	-0.9	16,770	-1.0	257	4.7	11,882	4.2	299	-49.5	2,206	-5.2	12,049	167	1.4	133	104
Tyngsborough	11,292	35,883	-0.2	35,485	-0.1	86	-14.9	21,129	8.1	8,337	-13.7	5,019	-8.2	21,290	162	0.8	363	368
Tyringham	327	1,397	6.3	1,381	6.0	6	0.5	1,106	0.0	62	1.1	94	10.0	1,177	70	6.3	10	8
Upton	7,542	20,658	4.1	20,442	4.2	47	-0.3	15,123	3.2	600	-1.5	4,471	52.7	15,152	29	0.2	151	184
Uxbridge	13,457	41,452	6.6	41,072	6.4	90	-6.4	22,788	10.3	11,241	-4.5	5,890	38.0	22,877	89	0.4	185	171
Wakefield	24,932	80,896	3.5	79,844	3.6	618	3.0	53,029	3.9	8,966	-3.8	18,184	6.3	53,046	17	0.0	2,300	753
Wales	1,838	3,982	2.7	3,936	3.1	20	-3.7	2,626	4.5	971	1.9	320	8.6	2,627	1	0.0	28	17
Walpole	24,070	80,496	4.3	79,229	4.4	783	0.2	52,602	3.4	9,729	-5.1	14,455	5.7	52,636	34	0.1	610	607
WALTHAM	60,632	220,824	2.1	216,737	2.3	1,373	0.6	150,871	3.4	15,678	-4.0	51,391	6.6	156,855	5,984	4.0	3,555	2,633
Ware	9,872	27,899	0.5	27,204	0.9	544	-12.9	11,941	2.7	10,963	-0.6	3,825	9.1	11,946	5	0.0	89	72
Wareham	21,822	60,624	1.1	58,594	1.3	1,678	-6.9	31,566	2.6	14,365	-5.1	13,850	2.6	31,597	31	0.1	302	347
Warren	5,135	8,807	4.0	8,728	4.1	12	-3.5	5,745	5.9	853	-1.6	1,948	38.5	5,992	247	4.3	84	54
Warwick	780	1,995	4.5	1,982	4.5	1	15.4	1,339	-1.8	229	2.2	237	9.7	1,445	106	7.9	13	18
Washington	538	1,364	2.1	1,348	1.7	2	472.9	905	1.0	175	1.7	202	2.5	966	61	6.8	4	12
Watertown	31,915	112,954	3.3	109,904	3.4	2,106	0.6	75,083	3.8	10,052	-2.7	25,498	5.0	75,089	6	0.0	830	989
Wayland	12,994	75,547	9.4	74,242	10.3	98	2.5	55,514	-1.1	4,449	-6.3	8,265	16.5	60,820	5,306	9.6	417	712

2012 Municipal Financial Data

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		2012 (\$000)	Change (%)	Local (\$000)	Change (%)	Assessments 2012 (\$000)	Change (%)	Property Taxes		Local Aid		2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2011 (\$000)	2012 (\$000)	
								2012 (\$000)	Change (%)	2012 (\$000)	Change (%)							
Webster	16,767	40,257	2.0	39,947	2.0	108	0.5	18,108	3.4	11,919	-4.6	10,189	3.6	18,109	1	0.0	125	175
Wellesley	27,982	143,434	3.7	141,925	3.7	1,074	1.4	105,038	4.9	9,349	-5.4	25,072	3.3	105,047	10	0.0	1,416	1,532
Wellfleet	2,750	18,829	2.2	18,461	2.2	263	-2.3	13,383	0.3	433	-2.7	3,016	4.3	13,668	285	2.1	64	53
Wendell	848	2,718	-7.7	2,666	-7.5	1	-17.1	1,702	5.1	301	4.5	128	7.1	1,900	198	11.6	60	79
Wenham	4,875	15,911	1.3	15,624	1.0	148	7.5	12,482	2.2	392	0.9	2,476	-4.5	12,494	13	0.1	33	61
West Boylston	7,669	25,875	8.6	25,711	9.1	58	-3.9	13,784	2.8	4,309	-3.0	4,526	9.1	13,790	7	0.0	123	170
West Bridgewater	6,916	26,393	6.1	25,519	6.7	619	-13.7	17,813	3.1	3,088	1.7	3,931	10.2	17,823	10	0.1	165	149
West Brookfield	3,701	7,391	-2.5	7,285	-2.5	6	20.9	4,307	7.6	690	1.5	856	4.0	4,309	2	0.0	37	68
West Newbury	4,235	14,424	8.6	14,134	8.5	154	19.4	10,709	4.5	328	1.1	2,175	8.5	10,897	187	1.8	146	148
West Springfield	28,391	96,793	2.4	94,073	2.5	1,717	3.0	58,382	2.9	22,810	-0.3	13,053	5.1	60,897	2,516	4.3	1,155	1,493
West Stockbridge	1,306	4,877	-1.6	4,826	-2.0	2	-6.1	4,109	0.8	102	2.7	423	2.9	4,921	813	19.8	28	28
West Tisbury	2,740	16,177	1.7	15,824	1.6	225	-3.6	11,865	3.1	1,141	2.0	2,071	-16.6	12,766	901	7.6	77	50
Westborough	18,272	93,689	6.2	92,504	5.8	185	-0.6	61,006	3.4	9,275	-3.3	20,444	14.5	62,389	1,383	2.3	767	1,418
WESTFIELD	41,094	133,625	4.8	130,474	5.1	2,781	-0.4	59,099	4.9	41,457	-4.8	27,498	9.6	59,139	40	0.1	1,126	831
Westford	21,951	97,191	2.2	96,371	2.2	235	3.5	59,475	3.9	19,354	-9.5	14,402	1.5	59,489	15	0.0	1,016	992
Westhampton	1,607	4,626	0.8	4,591	0.8	14	0.0	3,654	3.4	604	-1.4	295	3.0	3,657	3	0.1	37	24
Westminster	7,277	21,895	6.4	21,439	6.0	54	-1.9	14,442	5.1	819	0.7	4,676	3.8	15,146	704	4.9	217	132
Weston	11,261	86,677	9.7	85,961	9.8	258	1.0	63,256	5.6	3,647	-18.5	12,847	12.4	65,607	2,350	3.7	1,470	898
Westport	15,532	33,033	2.5	32,302	2.4	420	7.0	21,060	4.5	6,209	-3.8	4,462	-9.9	21,067	6	0.0	213	177
Westwood	14,618	72,297	3.8	71,142	4.6	542	1.1	56,060	4.6	7,340	-4.0	6,797	0.9	56,211	151	0.3	539	454

Weymouth	53,743	153,302	6.0	150,810	6.1	1,631	0.0	80,600	3.4	33,862	0.9	37,128	7.3	80,602	2	0.0	731	645
Whately	1,496	5,299	10.0	5,044	5.9	19	1.8	3,755	10.7	397	-6.8	635	15.6	3,828	73	1.9	38	292
Whitman	14,489	31,056	3.8	30,747	3.8	165	-1.4	19,190	5.9	2,335	1.0	7,163	3.2	19,194	4	0.0	142	185
Wilbraham	14,219	38,674	5.3	38,283	5.3	205	-1.8	30,124	6.4	1,368	1.2	5,862	-3.5	30,127	2	0.0	211	180
Williamsburg	2,482	6,778	1.0	6,678	1.0	25	-10.2	4,780	2.0	760	-1.1	790	-19.9	4,825	45	0.9	42	59
Williamstown	7,754	21,475	3.2	21,271	3.0	30	2.1	14,406	5.3	1,875	-1.9	4,759	2.8	14,588	183	1.3	154	299
Wilmington	22,325	78,687	-1.1	77,418	-1.2	569	0.6	57,763	2.1	12,700	-15.6	7,425	0.0	57,790	27	0.0	1,146	843
Winchendon	10,300	28,359	0.2	28,257	0.2	37	-1.7	10,030	1.8	13,840	-4.1	3,983	3.6	10,034	4	0.0	68	61
Winchester	21,374	95,890	3.5	95,073	3.5	464	0.4	67,132	4.3	8,292	2.5	14,003	3.4	67,213	81	0.1	550	536
Windsor	899	2,164	3.7	2,144	3.7	1	-93.1	1,368	-0.3	203	2.3	168	7.2	1,397	29	2.1	11	20
Winthrop	17,497	46,218	4.1	45,487	4.4	459	-11.2	24,305	2.8	9,522	0.0	10,245	6.9	24,307	2	0.0	56	68
WOBURN	38,120	134,178	9.1	129,950	9.4	3,020	-7.1	86,150	2.7	11,916	-2.7	28,182	7.2	92,071	5,921	6.9	2,003	1,998
WORCESTER	181,045	596,606	3.4	588,608	3.2	3,361	0.3	229,216	5.0	259,898	2.4	99,870	-3.2	239,680	10,464	4.6	3,270	5,679
Worthington	1,156	3,146	1.0	3,125	1.0	2	11.3	2,218	-0.7	212	-4.3	163	0.0	2,336	118	5.3	32	26
Wrentham	10,955	36,345	3.7	35,880	3.7	221	0.9	25,415	3.3	4,725	-4.7	3,640	0.9	25,420	4	0.0	307	290
Yarmouth	23,793	78,547	0.2	77,185	0.2	712	-1.4	48,707	3.7	1,452	-1.8	24,920	-6.0	48,740	34	0.1	218	214

2012 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2012 Tax Rates				Comm., Indus., Personal
			Com- posite	Resi- dential	Open Space		
Abington	1,766,231	10	15.36	15.36	—	15.36	
Acton	3,641,550	10	18.55	18.55	—	18.55	
Acushnet	1,065,468	10	12.70	12.47	—	15.23	
Adams	494,039	09	17.80	17.26	—	20.47	
Agawam	2,715,791	09	17.36	14.40	—	28.46	
Alford	256,673	11	4.40	4.40	—	4.40	
Amesbury	1,841,900	11	19.13	19.13	—	19.13	
Amherst	2,043,771	12	19.74	19.74	—	19.74	
Andover	6,798,505	12	16.01	14.15	14.15	23.54	
Arlington	6,954,795	10	13.66	13.66	—	13.66	
Ashburnham	575,771	12	18.34	18.34	—	18.34	
Ashby	282,401	12	16.42	16.42	—	16.42	
Ashfield	219,833	12	14.69	14.69	—	14.69	
Ashland	2,123,243	12	16.57	16.57	16.57	16.57	
Athol	662,782	10	15.38	15.38	—	15.38	
ATTLEBORO	3,977,037	11	14.25	12.88	—	20.30	
Auburn	1,822,524	10	18.32	16.05	—	23.82	
Avon	781,682	11	20.89	13.58	—	28.79	
Ayer	971,629	11	18.13	13.10	—	27.20	
Barnstable	12,825,115	10	7.59	8.42	—	7.59	
Barre	406,531	10	14.42	14.42	—	14.42	
Becket	520,019	10	9.51	9.51	—	9.51	
Bedford	2,755,593	12	18.98	15.21	11.40	33.21	
Belchertown	1,319,671	12	16.56	16.56	—	16.56	
Bellingham	2,134,358	10	14.64	14.05	—	15.92	
Belmont	5,233,510	10	13.35	13.35	—	13.35	
Berkley	766,806	10	11.60	11.60	—	11.60	
Berlin	551,847	10	15.19	14.47	14.47	17.47	
Bernardston	217,558	10	16.08	16.08	—	16.08	
BEVERLY	5,441,690	11	14.47	12.97	12.97	23.59	
Billerica	5,300,491	12	18.24	13.92	—	31.93	
Blackstone	830,633	10	16.92	16.92	—	16.92	
Blandford	164,002	10	13.88	13.88	—	13.88	
Bolton	880,376	12	19.78	19.78	—	19.78	
BOSTON	88,500,410	10	18.24	13.04	—	31.92	
Bourne	4,087,996	12	9.12	9.12	—	9.12	
Boxborough	944,316	09	17.87	17.87	—	17.87	
Boxford	1,612,221	09	14.09	14.09	—	14.09	
Boylston	594,789	11	17.02	17.02	—	17.02	
Braintree	5,278,532	12	13.45	10.45	—	23.53	
Brewster	3,346,182	10	7.44	7.44	—	7.44	
Bridgewater	2,303,580	09	15.11	15.11	—	15.11	
Brimfield	400,358	11	14.48	14.48	—	14.48	
BROCKTON	5,634,634	11	19.21	16.14	—	29.96	
Brookfield	265,542	10	16.45	16.45	—	16.45	
Brookline	15,264,163	12	10.72	11.40	—	18.58	
Buckland	212,741	10	14.60	14.60	—	14.60	
Burlington	4,599,047	12	18.51	11.55	—	30.95	
CAMBRIDGE	24,446,955	11	12.23	8.48	—	20.76	
Canton	3,954,594	10	14.69	11.91	—	24.23	
Carlisle	1,257,708	10	17.14	17.14	—	17.14	
Carver	1,122,183	12	16.49	15.47	—	21.43	
Charlemont	131,277	11	16.11	16.11	—	16.11	
Charlton	1,382,324	12	12.00	12.00	—	12.00	
Chatham	5,870,094	10	4.45	4.45	—	4.45	
Chelmsford	4,514,921	10	17.49	17.49	—	17.49	
CHELSEA	2,047,009	10	18.81	13.81	—	32.92	
Cheshire	307,610	10	9.60	9.60	—	9.60	
Chester	119,269	09	18.96	18.96	—	18.96	
Chesterfield	144,446	10	15.97	15.97	—	15.97	

2012 Tax Rates

CITY/Town	Assessed	Year					Comm.,
	Value (\$000)	Certi- fied	Com- posite	Resi- dential	Open Space	Indus., Personal	
CHICOPEE	3,631,756	11	18.13	14.93	—	30.83	
Chilmark	3,196,293	12	2.08	2.08	—	2.08	
Clarksburg	123,743	10	11.53	11.53	—	11.53	
Clinton	1,059,015	12	17.51	15.28	—	29.77	
Cohasset	2,465,755	12	11.98	11.98	—	11.98	
Colrain	163,166	10	16.12	16.12	—	16.12	
Concord	5,090,059	12	13.58	13.58	—	13.58	
Conway	258,883	11	14.21	14.21	—	14.21	
Cummington	139,200	12	11.09	11.09	—	11.09	
Dalton	604,889	10	17.41	17.41	—	17.41	
Danvers	3,922,581	10	15.38	13.93	—	19.38	
Dartmouth	4,987,164	11	9.63	8.87	—	13.48	
Dedham	3,932,320	10	18.94	15.43	—	32.20	
Deerfield	663,977	11	12.82	12.82	—	12.82	
Dennis	5,858,178	11	5.88	5.88	5.88	5.88	
Dighton	838,801	10	15.42	13.67	—	26.06	
Douglas	846,826	11	14.18	14.18	—	14.18	
Dover	2,221,505	12	11.92	11.92	—	11.92	
Dracut	2,873,936	12	12.93	12.93	—	12.93	
Dudley	834,562	12	10.90	10.90	—	10.90	
Dunstable	459,475	11	14.88	14.88	—	14.88	
Duxbury	3,200,635	12	13.79	13.79	—	13.79	
East Bridgewater	1,531,786	10	15.63	15.63	—	15.63	
East Brookfield	222,865	11	14.22	14.22	—	14.22	
East Longmeadow	1,772,970	11	18.85	18.85	—	18.85	
Eastham	2,710,948	10	6.35	6.35	—	6.35	
Easthampton	1,401,694	10	13.27	13.27	—	13.27	
Easton	2,947,437	10	14.95	14.95	—	14.95	
Edgartown	6,666,538	12	3.43	3.43	—	3.43	
Egremont	390,053	11	7.86	7.86	—	7.86	
Erving	628,752	09	11.92	7.51	7.51	12.99	
Essex	751,324	10	14.39	14.39	—	14.39	
EVERETT	3,535,432	09	23.81	15.52	—	41.66	
Fairhaven	1,951,015	11	11.79	10.27	—	20.63	
FALL RIVER	5,505,626	10	13.85	10.98	—	23.54	
Falmouth	10,579,862	11	7.78	7.78	7.78	7.78	
FITCHBURG	2,168,806	10	18.80	17.62	—	23.32	
Florida	126,385	12	16.09	8.25	—	22.97	
Foxborough	2,596,959	10	14.02	13.73	—	14.86	
Framingham	7,529,736	12	21.74	16.94	—	38.05	
Franklin	4,108,755	11	13.73	13.73	—	13.73	
Freetown	1,138,271	12	13.45	12.12	—	19.50	
GARDNER	1,185,080	12	16.67	16.67	—	16.67	
Aquinnah (Gay Head)	717,555	12	3.93	3.93	—	3.93	
Georgetown	1,141,935	10	13.09	13.09	—	13.09	
Gill	151,906	11	14.55	14.55	—	14.55	
GLOUCESTER	5,135,947	11	12.27	12.18	—	13.01	
Goshen	142,362	12	13.47	13.47	—	13.47	
Gosnold	273,655	11	2.21	2.21	—	2.21	
Grafton	2,124,834	10	14.13	14.13	—	14.13	
Granby	572,730	12	15.87	15.87	—	15.87	
Granville	204,884	10	12.02	12.02	—	12.02	
Great Barrington	1,351,622	10	13.12	13.12	—	13.12	
Greenfield	1,348,239	11	19.01	19.01	—	19.01	
Groton	1,520,538	11	16.08	16.08	—	16.08	
Groveland	832,826	10	12.98	12.98	—	12.98	
Hadley	909,729	11	10.22	10.22	—	10.22	
Halifax	784,705	10	16.80	16.80	—	16.80	
Hamilton	1,291,799	12	17.32	17.32	—	17.32	
Hampden	552,023	12	16.87	16.87	—	16.87	

CITY/Town	2012 Tax Rates					
	Assessed	Year				Comm.,
	Value (\$000)	Certi- fied	Com- posite	Resi- dential	Open Space	Indus., Personal
Hancock	300,070	10	3.26	3.26	—	3.26
Hanover	2,253,596	11	15.13	15.00	—	15.74
Hanson	1,171,522	10	12.73	12.73	—	12.73
Hardwick	234,365	12	13.32	13.32	—	13.32
Harvard	1,053,042	11	16.24	16.24	—	16.24
Harwich	4,598,355	10	8.12	8.12	—	8.12
Hatfield	515,014	10	10.73	10.73	—	10.73
HAVERHILL	5,088,002	11	16.45	14.76	—	24.68
Hawley	46,531	12	16.30	16.30	—	16.30
Heath	87,644	11	19.84	19.84	—	19.84
Hingham	5,438,189	12	11.89	11.89	—	11.89
Hinsdale	272,726	09	12.26	12.26	—	12.26
Holbrook	1,007,043	10	20.79	18.21	—	35.13
Holden	1,838,083	10	16.53	16.53	—	16.53
Holland	302,014	10	15.18	15.18	—	15.18
Holliston	1,998,259	10	18.32	18.32	—	18.32
HOLYOKE	2,136,619	10	23.07	16.85	—	38.53
Hopedale	655,709	09	15.91	14.86	—	23.86
Hopkinton	2,758,590	10	17.05	17.05	17.05	17.05
Hubbardston	434,075	10	12.70	12.70	—	12.70
Hudson	2,149,381	10	18.18	15.51	—	29.55
Hull	1,825,865	10	13.06	13.06	—	13.06
Huntington	200,929	10	15.12	15.12	—	15.12
Ipswich	2,363,515	10	12.77	12.77	—	12.77
Kingston	1,692,521	10	15.33	15.33	—	15.33
Lakeville	1,432,512	11	11.85	11.85	—	11.85
Lancaster	788,610	11	17.94	17.94	—	17.94
Lanesborough	406,217	11	17.08	17.08	—	17.08
LAWRENCE	2,841,966	12	18.39	14.29	—	31.81
Lee	879,955	11	13.67	13.67	—	13.67
Leicester	913,027	11	13.18	13.18	—	13.18
Lenox	1,119,789	11	11.81	11.17	—	14.79
LEOMINSTER	3,178,988	12	16.72	16.72	16.72	16.72
Leverett	250,017	12	17.77	17.77	—	17.77
Lexington	8,026,687	12	16.74	14.97	—	28.45
Leyden	86,339	11	16.68	16.68	—	16.68
Lincoln	1,770,128	10	13.98	13.81	—	18.17
Littleton	1,487,302	10	18.16	16.08	—	25.74
Longmeadow	2,102,558	12	19.68	19.68	—	19.68
LOWELL	6,095,109	11	17.65	14.77	—	30.89
Ludlow	1,781,757	11	16.98	16.98	—	16.98
Lunenburg	1,120,967	12	16.83	16.83	—	16.83
LYNN	5,388,175	12	18.75	16.28	—	32.82
Lynnfield	2,282,013	11	14.37	14.26	—	15.56
MALDEN	4,736,723	10	14.19	14.33	—	24.84
Manchester-by-the-Sea	2,088,759	10	10.11	10.11	—	10.11
Mansfield	3,079,422	11	15.29	14.29	—	18.50
Marblehead	5,099,946	10	10.52	10.52	—	10.52
Marion	1,558,139	12	9.71	9.71	—	9.71
MARLBOROUGH	4,434,552	09	19.36	14.80	—	29.04
Marshfield	4,206,535	11	11.76	11.76	—	11.76
Mashpee	4,450,439	11	8.51	8.51	8.51	8.51
Mattapoisett	1,557,063	12	11.85	11.85	—	11.85
Maynard	1,223,329	10	19.54	18.45	—	27.17
Medfield	2,236,129	10	15.73	15.73	—	15.73
MEDFORD	6,418,756	10	13.55	12.03	—	23.72
Medway	1,624,862	12	17.48	17.48	—	17.48
MELROSE	3,533,935	11	13.16	12.76	—	19.47
Mendon	797,896	11	14.42	14.42	—	14.42
Merrimac	654,944	10	15.24	15.24	—	15.24

2012 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2012 Tax Rates			Comm., Indus., Personal
			Com- posite	Resi- dential	Open Space	
Methuen	4,421,621	12	14.60	13.04	—	23.04
Middleborough	2,296,873	10	13.91	13.74	—	14.61
Middlefield	65,366	11	15.78	15.78	—	15.78
Middleton	1,578,378	11	12.81	12.81	—	12.81
Milford	2,818,193	10	18.81	16.17	—	27.84
Millbury	1,274,361	12	15.42	15.42	—	15.42
Millis	995,425	11	15.49	15.49	—	15.49
Millville	292,257	11	13.17	13.17	—	13.17
Milton	4,333,364	12	14.66	14.35	—	21.99
Monroe	22,472	12	21.66	12.15	—	28.88
Monson	729,293	11	14.96	14.96	—	14.96
Montague	731,567	10	17.97	15.97	—	23.90
Monterey	500,192	12	5.27	5.27	—	5.27
Montgomery	98,411	10	14.39	14.39	—	14.39
Mount Washington	83,762	10	5.65	5.65	—	5.65
Nahant	731,213	11	10.55	10.55	—	10.55
Nantucket	16,844,170	10	3.70	3.62	3.46	6.47
Natick	6,215,336	10	13.91	13.91	—	13.91
Needham	7,833,150	12	12.29	10.95	—	21.50
New Ashford	39,935	12	9.50	8.84	8.84	12.36
NEW BEDFORD	5,675,527	10	16.63	13.76	—	28.44
New Braintree	104,653	10	15.96	15.96	—	15.96
New Marlborough	455,985	10	8.77	8.77	—	8.77
New Salem	118,710	09	13.58	13.40	13.40	16.02
Newbury	1,203,306	10	11.07	11.07	—	11.07
NEWBURYPORT	3,289,610	11	12.80	12.80	12.80	12.80
NEWTON	20,463,999	12	12.25	11.17	—	21.32
Norfolk	1,455,660	10	16.47	16.47	16.47	16.47
NORTH ADAMS	705,835	10	18.76	14.82	—	32.83
North Andover	4,145,028	10	14.63	13.92	—	19.16
North Attleborough	3,377,129	11	12.33	12.23	—	12.70
North Brookfield	393,896	10	13.50	13.50	—	13.50
North Reading	2,506,424	11	14.38	14.38	—	14.38
NORTHAMPTON	3,237,900	10	13.35	13.35	—	13.35
Northborough	2,479,196	10	15.49	15.49	15.49	15.49
Northbridge	1,401,739	11	12.81	12.81	—	12.81
Northfield	424,800	09	14.10	14.10	—	14.10
Norton	2,027,440	09	13.54	13.54	—	13.54
Norwell	2,243,843	12	14.24	14.24	—	14.24
Norwood	4,249,303	12	13.53	10.58	—	20.29
Oak Bluffs	2,581,134	12	7.39	7.39	7.39	7.39
Oakham	200,330	11	11.34	11.34	—	11.34
Orange	493,399	11	17.69	17.69	—	17.69
Orleans	3,600,381	11	5.91	5.91	—	5.91
Otis	621,530	10	6.78	6.78	—	6.78
Oxford	1,279,511	11	13.89	13.89	—	13.89
Palmer	952,383	11	15.61	15.61	—	15.61
Paxton	461,698	10	18.16	18.16	—	18.16
PEABODY	6,061,107	10	14.57	11.82	—	23.43
Pelham	169,853	12	19.64	19.64	—	19.64
Pembroke	2,302,689	11	13.91	13.91	—	13.91
Pepperell	1,155,108	11	13.59	13.59	—	13.59
Peru	89,088	11	15.40	15.40	—	15.40
Petersham	144,325	10	15.51	15.51	—	15.51
Phillipston	187,506	10	14.62	14.62	—	14.62
PITTSFIELD	3,364,530	12	19.72	16.11	16.11	32.85
Plainfield	75,878	12	17.48	17.48	—	17.48
Plainville	1,131,471	09	13.99	13.99	—	13.99
Plymouth	8,826,060	12	13.84	13.84	—	13.84
Plympton	367,812	11	16.25	16.25	—	16.25

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2012 Tax Rates				Comm., Indus., Personal
			Com- posite	Resi- dential	Open Space		
Princeton	435,891	12	16.84	16.84	—	16.84	
Provincetown	2,267,431	09	7.20	7.20	—	7.20	
QUINCY	10,608,834	11	16.38	13.75	—	28.66	
Randolph	2,776,852	11	17.87	16.03	—	29.12	
Raynham	1,753,580	10	15.75	14.24	—	19.85	
Reading	3,764,014	11	14.15	14.15	—	14.15	
Rehoboth	1,621,995	10	10.97	10.97	—	10.97	
REVERE	3,781,125	12	17.41	15.07	—	30.47	
Richmond	414,015	12	9.70	9.70	—	9.70	
Rochester	800,604	11	12.80	12.80	—	12.80	
Rockland	1,712,324	12	15.81	15.81	—	15.81	
Rockport	1,792,316	10	10.05	10.05	—	10.05	
Rowe	304,533	12	10.13	5.16	—	11.19	
Rowley	840,392	11	13.92	13.92	13.92	13.92	
Royalston	144,431	11	9.46	9.46	—	9.46	
Russell	136,756	10	18.40	18.40	—	18.40	
Rutland	734,742	11	15.30	15.30	—	15.30	
SALEM	3,973,786	10	18.07	15.63	—	29.81	
Salisbury	1,453,326	12	10.97	10.97	—	10.97	
Sandisfield	235,381	10	10.10	10.10	—	10.10	
Sandwich	3,768,503	12	12.74	12.74	—	12.74	
Saugus	3,708,538	11	13.80	11.04	—	24.16	
Savoy	62,859	10	16.54	16.54	—	16.54	
Scituate	3,782,198	12	12.34	12.34	—	12.34	
Seekonk	2,057,572	09	15.25	12.19	—	24.40	
Sharon	2,608,165	10	20.11	20.11	—	20.11	
Sheffield	623,170	10	12.84	12.84	—	12.84	
Shelburne	228,451	11	12.78	12.78	—	12.78	
Sherborn	1,141,632	12	18.22	18.22	—	18.22	
Shirley	579,353	10	14.98	14.98	—	14.98	
Shrewsbury	4,771,286	10	11.11	11.11	—	11.11	
Shutesbury	215,350	12	19.56	19.56	—	19.56	
Somerset	2,548,122	10	16.01	12.69	—	24.02	
SOMERVILLE	8,390,572	10	12.49	13.09	—	21.85	
South Hadley	1,477,331	10	14.73	14.73	14.73	14.73	
Southampton	649,647	11	14.01	14.01	—	14.01	
Southborough	2,058,538	10	16.14	16.14	—	16.14	
Southbridge	907,741	10	17.83	17.83	—	17.83	
Southwick	1,018,500	10	14.23	14.23	—	14.23	
Spencer	922,015	10	12.28	12.28	—	12.28	
SPRINGFIELD	6,776,008	12	25.00	19.83	—	39.99	
Sterling	953,863	10	15.65	15.65	—	15.65	
Stockbridge	823,942	12	7.63	7.63	—	7.63	
Stoneham	2,951,475	12	13.50	12.61	—	20.25	
Stoughton	2,992,811	11	16.83	14.50	—	25.24	
Stow	1,144,425	10	17.90	17.90	—	17.90	
Sturbridge	1,124,879	11	17.63	17.63	17.63	17.63	
Sudbury	3,838,336	10	17.98	17.60	—	22.95	
Sunderland	347,237	11	12.97	12.97	—	12.97	
Sutton	1,187,858	12	14.53	14.53	—	14.53	
Swampscott	2,212,313	11	19.09	17.99	—	33.41	
Swansea	1,939,749	11	13.01	11.27	—	22.76	
TAUNTON	4,610,179	10	15.79	12.47	—	27.62	
Templeton	581,357	10	14.60	14.60	—	14.60	
Tewksbury	3,789,528	10	16.81	14.93	—	25.05	
Tisbury	2,559,241	12	7.44	8.01	—	7.44	
Tolland	182,389	09	6.00	6.00	—	6.00	
Topsfield	1,152,261	10	15.45	15.45	—	15.45	
Townsend	812,279	12	16.96	16.96	—	16.96	
Truro	1,990,318	11	5.97	5.97	—	5.97	

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2012 Tax Rates			Comm., Indus., Personal
			Com- posite	Resi- dential	Open Space	
Tynngsborough	1,381,855	10	15.29	15.29	—	15.29
Tyringham	184,403	11	6.00	6.00	—	6.00
Upton	1,006,192	11	15.03	15.03	—	15.03
Uxbridge	1,509,129	10	15.10	15.10	—	15.10
Wakefield	3,837,881	11	13.82	11.90	—	24.18
Wales	164,614	11	15.95	15.95	—	15.95
Walpole	3,573,150	11	14.72	14.14	—	18.40
WALTHAM	8,442,780	10	17.87	13.35	—	31.27
Ware	751,469	12	15.89	15.89	—	15.89
Wareham	3,368,858	12	9.37	9.37	—	9.37
Warren	353,984	11	16.23	16.23	—	16.23
Warwick	81,492	10	16.43	16.43	—	16.43
Washington	69,001	10	13.11	13.11	—	13.11
Watertown	4,931,677	10	15.22	14.40	—	26.64
Wayland	2,920,263	12	19.01	19.01	—	19.01
Webster	1,411,514	12	12.83	11.78	—	18.47
Wellesley	9,149,642	12	11.48	11.48	—	11.48
Wellfleet	2,186,721	10	6.12	6.12	—	6.12
Wendell	89,886	12	18.94	18.94	—	18.94
Wenham	697,682	12	17.89	17.89	—	17.89
West Boylston	819,970	11	16.81	16.81	—	16.81
West Bridgewater	975,376	09	18.26	15.36	—	24.65
West Brookfield	370,324	11	11.63	11.63	—	11.63
West Newbury	722,118	10	14.83	14.83	—	14.83
West Springfield	2,554,394	11	22.86	17.25	—	35.64
West Stockbridge	369,477	12	11.12	11.12	—	11.12
West Tisbury	2,411,686	12	4.92	4.92	—	4.92
Westborough	3,175,734	09	19.21	19.21	—	19.21
WESTFIELD	3,182,645	10	18.57	16.13	—	30.36
Westford	3,824,756	11	15.55	15.55	—	15.55
Westhampton	222,788	10	16.40	16.40	—	16.40
Westminster	837,709	10	17.24	17.24	—	17.24
Weston	5,223,473	12	12.11	12.11	—	12.11
Westport	2,987,270	09	7.05	7.05	—	7.05
Westwood	3,484,183	12	16.09	14.48	—	26.55
Weymouth	6,006,055	11	13.42	12.14	—	20.13
Whately	236,900	11	15.85	15.85	15.85	15.85
Whitman	1,312,600	11	14.62	14.62	—	14.62
Wilbraham	1,668,935	10	18.05	18.05	—	18.05
Williamsburg	308,611	10	15.49	15.49	—	15.49
Williamstown	1,030,452	12	13.98	13.98	—	13.98
Wilmington	3,530,086	10	16.36	12.14	—	28.64
Winchendon	663,828	12	15.11	15.11	—	15.11
Winchester	5,367,101	11	12.51	12.55	—	11.77
Windsor	117,743	12	11.62	11.62	—	11.62
Winthrop	1,677,356	12	14.49	14.49	14.49	14.49
WOBURN	5,619,110	11	15.33	10.40	—	26.83
WORCESTER	11,277,616	11	20.32	16.98	—	29.07
Worthington	162,042	11	13.69	13.69	—	13.69
Wrentham	1,704,509	10	14.91	14.43	—	17.00
Yarmouth	5,220,445	10	9.33	9.33	—	9.33

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