



Massachusetts Taxpayers Foundation

Municipal Financial Data

45th Edition

MTF

Municipal Financial Data 45th Edition

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The 45th edition of
Municipal Financial Data
is made possible by a grant from



December 2015

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

Municipal revenues and expenditures increased to \$25.3 billion in fiscal 2015, a statewide increase of 3.8 percent over fiscal 2014. This marks the seventh consecutive year in which annual growth lagged the historical average of the Proposition 2 ½ era, a sign that municipalities are experiencing a much more modest rebound compared to previous recoveries and that the framework of municipal finances has changed.

Revenues

The three main sources of municipal revenues – property taxes, local aid, and local receipts – grew by a combined \$936 million, an increase of 3.8 percent over fiscal 2014. Over the last decade, municipal revenues grew at an average of 3.5 percent annually, far less than the average 4.7 percent annual growth during the 30-year Proposition 2 ½ era. This contrast underscores the changing landscape of municipal finances that is likely to continue.

Property taxes, the main source of municipal revenue, totaled \$14.6 billion in fiscal 2015, an increase of \$579 million or 4.1 percent compared to fiscal 2014 and the largest annual increase since fiscal 2010. However, this lags the 30-year historical trend of the Proposition 2 ½ era and marks the sixth consecutive fiscal year in which property taxes grew at 4.1 percent or less – another indicator that municipalities are in the midst of a new era of modest growth. This trend is likely to continue in the years ahead because the factors that drive property tax increases beyond the annual 2.5 percent levy increase – excess capacity, new growth, and overrides – each shows signs of only modest growth at best.

Excess capacity is the amount a municipality may raise its property tax levy in a given year without an override. Statewide nearly half of the state's 351 cities and towns have excess capacity of 0.5 percent or less. Notably, that group includes a broad spectrum of municipalities; for example, both Wellesley and Lynn fall into the category, as well as small western Massachusetts communities like West Brookfield.

Without excess capacity available, municipalities must adopt overrides to increase their property tax

levies, however, voters continued to be reluctant to do so. Statewide, the total amount of adopted overrides ticked up very slightly from \$16 million in fiscal 2014 to \$18 million in fiscal 2015. This is a sharp drop from the average override amount of \$36 million between fiscal 2001 and fiscal 2009. Not only are voters reluctant to approve overrides, some are seeking further property tax relief. Hopkinton implemented a \$1.25 million underdrive for fiscal 2015 – one of only 16 approved since 1988 and the largest in nearly two decades.

In fiscal 2015, growth from new construction increased slightly, totaling \$256 million and adding 1.8 percent to the previous year's statewide property tax levy. While this is an improvement from the 1.5 percent new construction added annually for fiscal 2010 through fiscal 2013, it falls short of the last construction boom from fiscal 2000 to fiscal 2007 when new growth added an average of 2.6 percent to the prior year's levy. Furthermore, fiscal 2015 growth was concentrated primarily in Boston and Cambridge, which together account for nearly 25 percent of the increase (24.3 percent). The growth in Boston alone was more than twice the combined growth in Springfield, Worcester, and the other nine original gateway cities.

Strikingly, even with these trends of comparatively slow growth, property taxes now account for 57.6 percent of total municipal revenues, the highest share in the Proposition 2 ½ era. Reductions in local aid during the recession that were slowly restored, combined with steady but unremarkable growth in local receipts, means that property taxes will continue to compose a significant share of municipal budgets.

Local aid accounts for the second greatest share of municipal revenues, and it grew by 2.3 percent to total approximately \$5.1 billion in fiscal 2015. The local aid total for fiscal 2015 is just 0.3 percent greater than it was in fiscal 2009, before three consecutive years of local aid cuts significantly reduced state assistance to municipalities. Local aid increases are likely to remain moderated because of the state's own budget pressures.¹

There are two key types of local aid: so-called "cherry sheet" aid and non-cherry sheet aid that

is primarily state funds for school buildings prior to 2006.² Cherry sheet aid is composed mainly of Chapter 70 education aid and unrestricted general government aid. Chapter 70 aid to municipalities (excluding regional schools) rose by \$89 million, from \$3.64 to \$3.73 billion in fiscal 2015, an increase of 2.5 percent. Unrestricted aid totaled \$946 million, finally surpassing pre-recession levels and rising by 2.8 percent compared to fiscal 2014.

Local receipts, such as motor vehicle excise taxes, hotel and meals taxes, building permits, and charges for services, grew by nearly \$220 million to approximately \$4.5 billion in fiscal 2015. Compared to fiscal 2014, this increase of 5.1 percent is the greatest since fiscal 2008 and the largest of each of the three major revenue sources in fiscal 2015. However, local receipts are sensitive to broader economic conditions and, like property taxes and state aid, lags the growth of previous recoveries.

Motor vehicle excise taxes continued to rebound, rising by 7.6 percent or \$25 million to \$679 million. Hotel and meals taxes generated a combined \$291 million, up \$27.5 million or 10 percent from fiscal 2014. That includes nearly \$3 million in revenues from 14 communities that adopted the hotel and/or meals the taxes for the first time in fiscal 2015.

After jumping by nearly 20 percent last year because of a large use of free cash, all other municipal revenues – including draws on free cash – grew by just 2.2 percent in fiscal 2015 to \$1.17 billion. Free cash is the unspent, unrestricted balance of revenues a community has on the last day of a given fiscal year and can be used to fund operations in the following year. The slow growth of other revenues overall, combined with the 16.5 percent jump in municipalities' free cash balance, suggests that municipalities relied less on free cash for their operating budgets in fiscal 2015 than they did in fiscal 2014, which is a positive sign.

Expenses

With revenue growth falling short of historical trends, municipalities find themselves under fiscal

¹ The current administration has stated that it plans to link increases in unrestricted general government aid to tax revenue growth.

² Although cherry sheet aid rose by 2.6 percent, total local aid growth grew by only 2.3 percent. This is because the growth in cherry sheet aid was offset by a 5.2 percent decline in school building assistance payments. These payments are for projects that pre-date the Massachusetts School Building Authority (MSBA). Worth noting, these payments will continue to decline as debt on such projects is reduced and eventually eliminated. State assistance through the MSBA is not reflected in state aid totals.

strain. This is partly because municipal services like education and public safety are personnel-intensive so employee wages and benefits account for a large share of total spending – and these costs are outpacing revenue growth.

Nearly half of all municipal spending is for employee wages and salaries. The average salary per employee grew at 3.7 percent in the first half of fiscal 2015, similar to the 3.8 percent total revenue growth, but still greater than the average wage for private sector workers in the state, which increased by 3.3 percent during the same period. Total spending on wages grew by 4.5 percent because municipalities added approximately 2,000 employees, and this far outpaced the 3.8 percent total revenue growth.

In addition to salary costs, headcount affects the costs of pension and health care benefits. Pension contributions also grew faster than revenues for municipalities in 2015, totaling \$1.4 billion which is an increase of 5.5 percent compared to fiscal 2014 contributions. Despite the increased payments, the total unfunded pension liability for the state's 351 cities and towns grew by more than \$800 million and now tops \$15 billion. The unfunded liability will grow if investment gains for calendar year 2015 do not meet the 7.75 percent rate of return that most municipalities assume their funds will earn.

Even more troubling than the large unfunded pension liabilities, municipalities have an enormous \$30 billion unfunded liability for retiree health care – a number that is likely to increase the longer it goes unaddressed. In addition to the cost of health insurance, a key driver of retiree health care liabilities are the eligibility requirements which are especially generous, such as providing full lifetime benefits to most employees after just 10 years of employment.

Furthermore, while municipalities controlled the annual growth in health insurance costs in fiscal 2014, limiting the increase to 3.3 percent for a total cost of approximately \$2.3 billion, their ability to continue controlling these costs will likely be limited. The broader marketplace, including implementation of the Affordable Care Act, may contribute to increased health insurance costs in the future. For example, the potential federal excise tax on high cost plans that is scheduled to take effect in 2018 would add costs to certain municipal plans.

Municipalities' growing reliance on and limited control over property taxes, along with the unlikelihood of dramatic increases to state aid and local receipts, signals that municipal budgets must increasingly align with the slower growth rate of recent years. In adapting to these changes, cities and towns must look at innovative ways to deliver services for less and focus on those items over which they do have control in order to balance budgets, such as health insurance costs and headcount – which also affects pension and retiree health care liabilities – so they may continue to provide important public services.

2014 Financial Summary

	2013	2014	Percent Change
Revenue (000)			
Property Taxes	13,443,751	13,974,969	4.0
Local Aid	4,820,706	4,952,000	2.7
Local Receipts	4,165,503	4,266,450	2.4
All other*	959,084	1,149,289	19.8
Expenses (000)			
Local purposes	22,903,371	23,862,534	4.2
Assessments	284,511	289,477	1.7
Overlay	201,163	190,696	-5.2
Total	23,389,045	24,342,708	4.1

2015 Financial Summary

	2014	2015	Percent Change
Revenue (000)			
Property Taxes	13,974,969	14,554,094	4.1
Local Aid	4,952,000	5,065,423	2.3
Local Receipts	4,266,450	4,485,373	5.1
All other*	1,149,289	1,174,223	2.2
Expenses (000)			
Local purposes	23,862,534	24,797,211	3.9
Assessments	289,477	285,912	-1.2
Overlay	190,696	195,988	2.8
Total	24,342,708	25,279,111	3.8

*For revenue, "All other" includes funds from various non-tax sources that also support expenditures. This includes free cash which is simply a snapshot of a municipality's available cash balance on given day, making it a very volatile number.

Note: The fiscal 2015 overlay total excludes Gosnold.

Statewide Data

Total by Fiscal Year (\$, Millions)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total Amount to Raise*	18,827	19,938	20,905	21,721	21,734	21,965	22,551	23,389	24,343	25,279
Revenues	9,983	10,489	10,987	11,553	12,024	12,485	12,976	13,444	13,975	14,554
Property Taxes	4,445	4,803	4,992	5,051	4,834	4,786	4,682	4,821	4,952	5,065
Total Local Aid	2,761	2,930	3,118	3,309	3,404	3,428	3,360	3,520	3,641	3,730
Chapter 70 Education Aid**	761	920	935	844	936	899	899	899	920	946
Unrestricted Government Aid***	3,416	3,647	3,879	3,994	3,878	3,989	4,032	4,166	4,266	4,485
Local Receipts	18,399	19,477	20,443	21,245	21,268	21,495	22,076	22,903	23,863	24,797
Spending	260	282	290	297	294	295	290	285	289	286
Local Expenditures	168	178	172	179	171	175	185	201	191	196
Assessments										
Abateements and Refunds										
Proposition 2 1/2										
Maximum Levy Limit	10,180	10,693	11,209	11,758	12,242	12,734	13,269	13,789	14,376	15,003
New Construction	223	229	218	220	178	186	188	195	237	256
Excess Capacity	197	204	220	205	217	250	293	345	401	449
Overrides (\$ approved)	49	34	37	37	17	13	15	11	16	18
Debt/Capital Exclusions	348	350	355	370	373	378	409	416	430	448
Other Measures										
Net Free Cash (balance as of July 1)	593	621	693	731	688	762	875	1,107	1,132	1,318
Stabilization Funds (balance as of July 1)	439	459	515	621	670	683	659	657	796	885

* 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.

*** 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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total Amount to Raise*	5.3	5.9	4.9	3.9	0.1	1.1	2.7	3.7	4.1	3.8
Revenues	5.3	5.1	4.7	5.1	4.1	3.8	3.9	3.6	4.0	4.1
Property Taxes	3.2	8.0	3.9	1.2	-4.3	-1.0	-2.2	3.0	2.7	2.3
Total Local Aid	3.2	6.1	6.4	6.1	2.9	0.7	-2.0	4.8	3.4	2.5
Chapter 70 Education Aid**	3.4	20.8	1.6	-9.7	11.0	-4.0	0.0	0.0	2.4	2.8
Unrestricted Government Aid***	7.9	6.8	6.4	3.0	-2.9	2.9	1.1	3.3	2.4	5.1
Local Receipts	5.4	5.9	5.0	3.9	0.1	1.1	2.7	3.7	4.2	3.9
Spending	4.7	8.6	2.7	2.3	-0.8	0.2	-1.8	-1.8	1.7	-1.2
Local Expenditures	-4.6	6.0	-3.7	4.3	-4.3	2.0	6.1	8.5	-5.2	2.8
Assessments										
Abateements and Refunds										
Proposition 2 1/2										
Maximum Levy Limit	5.4	5.0	4.8	4.9	4.1	4.0	4.2	3.9	4.3	4.4
New Construction	3.7	2.7	-5.0	1.1	-19.1	4.6	1.2	3.7	21.6	8.0
Excess Capacity	14.4	3.6	7.8	-7.0	6.0	14.8	17.4	17.8	16.3	11.9
Overrides	80.8	-29.8	8.3	0.7	-55.3	-22.1	14.5	-29.1	48.3	16.4
Debt/Capital Exclusions	5.3	0.6	1.3	4.4	0.7	1.4	8.2	1.5	3.5	4.1
Other Measures										
Net Free Cash (balance as of July 1)	28.8	4.7	11.6	5.4	-5.9	10.8	14.8	26.6	2.3	16.5
Stabilization Funds (balance as of July 1)	-2.4	4.4	12.3	20.7	7.8	1.9	-3.4	-0.3	21.1	11.2

* 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.

*** 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 2014 and 2015. There are two tables for each year: municipal financial data and community tax rates. For fiscal 2015 there are two additional tables detailing local debt and other characteristics. The following list explains column headings for each table.

Column Headings for 2014 and 2015 Municipal Financial Data Tables

(with statewide totals for 2015)

Population

The 2013 population data from the U.S. Census. It is used to compute per capita statistics.

State Total: 6,692,824

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).

2015 State Total: \$25.3 billion

Change

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

2015 State Change: 3.8 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.

2015 State Total: \$24.8 billion

Change

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

2015 State Change: 3.9 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.

2015 State Total: \$286 million

Change

The percent change in assessments from the prior fiscal year.

2015 State Change: -1.2 percent

Revenue Sources

Property Taxes

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

2015 State Total: \$14.55 billion

Change

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

2015 State Change: 4.1 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 for projects that pre-date the School Building Authority. It excludes regional school aid and school choice tuition payments to receiving districts.

2015 State Total: \$5.07 billion

Change

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

2015 State Change: 2.3 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.

2015 State Total: \$4.49 billion

Change

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

2015 State Change: 5.1 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.

2015 Total: \$15.00 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.

2015 Total: \$449 million

Percent

Excess capacity expressed as a percent of total property taxes.

2015 State Average: 3.1 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.

2015 Total: \$256 million

Column Headings for 2014 and 2015 Tax Rates Tables

(with statewide totals for 2015)

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, 2014 provides the basis for fiscal 2015 taxes).

2015 State Total: \$968.47 billion

Year Certified

The year in which the community most recently completed a full, certified property revaluation (required every three years). While this is an indication of the currency of the assessed value, communities differ in how closely they maintain values between revaluations.

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.

2015 State Average: \$15.71 per \$1,000 of Assessed Valuation

Residential and Other Rates

The actual tax rates for each class of property.

Column Headings for Debt Characteristics Table

Moody's Rating

The municipality's debt issuance rating by Moody's Investors Services as of October 2015. 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 October 2015. 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, 2014 divided by the 2013 population (the most recent available).

2015 State Average: \$1,976

Percent of Value

The same debt total divided by total equalized property valuation as of January 1, 2014, as proposed by the Department of Revenue.

2015 State Average: 1.4 percent

Column Headings for Other Characteristics Table

Per Capita Amounts

2011 Income

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.

2011 State Average: \$36,729

Equalized Value per Capita

Total equalized property valuation as of January 1, 2014, as determined biennially by the Department of Revenue, divided by 2013 population.

2015 State Average: \$146,006

Expenditures per Capita

Total local expenditures divided by 2013 population.

2015 State Average: \$3,705

Comparative Single-Family Tax Bill

The 2015 residential tax rate multiplied by the average value of a single-family residence in Massachusetts in 2015, 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, as well as Gosnold, which did not provide data for 2015.

2015 State Average: \$5,518

Percent Low-Income Students

Total number of low-income students in a community as a percent of 2015 foundation enrollment, as reported by the Department of Education. Low-income students attending regional school districts are allocated among member communities based upon each community's share of the district's foundation enrollment. Historically, low income status is determined by students' federal eligibility for free or reduced-price lunch. However, beginning with the 2014-15 school year, a federal change which permits community-wide enrollment in free and reduced-price lunch in certain communities eliminated data collection in those municipalities. As a result, the low-income measure has been replaced with the "economically disadvantaged" measure; because of this change direct comparisons with previous years is not recommended.

2015 State Average: 18.7 percent

2015 Municipal Financial Data

CITY/Town	2013 Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources		Local Receipts		Tax Limit 2015 (\$000)	Excess Capacity 2015 (\$000)	Levy from Growth 2014 (\$000)	2015 (\$000)	
		2015 Change (\$000)	2015 Change (%)	Local (\$000)	2015 Change (%)	2015 Change (\$000)	2015 Change (%)	Local Aid (\$000)	2015 Change (\$000)	2015 Change (%)	Local Aid (\$000)	2015 Change (\$000)	2015 Change (%)					
Abington	16,124	48,040	0.0	47,451	0.0	215	2.5	29,340	3.1	9,634	2.2	8,565	5.2	29,349	9	351	263	
Action	22,891	90,244	-1.7	88,922	-2.1	237	3.7	74,405	2.9	2,387	-70.2	12,217	24.2	75,390	985	1.3	907	948
Acushnet	10,350	29,492	3.4	28,974	3.4	191	3.3	14,960	3.6	7,791	1.5	4,920	1.9	14,962	1	0.0	154	117
Adams	8,332	15,086	5.6	14,867	5.7	40	-1.0	10,378	8.1	2,383	3.4	1,226	-0.6	10,455	76	0.7	105	103
Agawam	28,705	95,264	3.3	94,184	3.3	181	2.9	53,765	3.9	23,397	1.3	15,253	1.3	63,784	10,019	18.6	1,991	1,202
Alford	491	1,380	-3.8	1,370	-2.5	1	10.4	1,165	0.7	15	7.7	100	18.4	1,446	281	24.1	24	12
Amesbury	16,650	61,336	1.4	59,280	1.4	1,756	0.2	37,877	2.7	11,795	2.1	9,831	2.4	40,162	2,285	6.0	360	323
Amherst	38,919	82,597	2.9	81,251	2.8	898	15.0	44,993	4.0	14,076	1.7	18,510	-0.2	45,000	7	0.0	455	708
Andover	34,477	164,410	4.3	162,653	5.7	617	-77.6	122,234	4.0	12,618	5.3	25,169	5.0	124,236	2,002	1.6	1,564	2,352
Arlington	44,028	154,894	3.8	150,478	3.5	2,881	1.9	105,285	3.5	20,369	4.1	24,580	5.9	105,322	37	0.0	1,394	1,255
Ashburnham	6,155	17,652	9.3	17,518	9.4	49	4.8	12,564	13.1	910	7.4	3,238	2.7	12,568	4	0.0	56	166
Ashby	3,161	7,064	2.4	6,966	2.6	24	-0.5	5,262	3.1	532	1.2	545	0.8	5,263	1	0.0	37	32
Ashfield	1,733	4,592	2.5	4,564	2.3	8	0.8	3,578	2.7	287	4.6	443	15.2	3,666	88	2.5	28	75
Ashland	17,150	64,348	3.4	63,906	3.4	190	4.0	38,481	3.5	7,038	0.4	16,280	7.5	38,498	17	0.0	357	534
Athol	11,619	21,382	5.9	21,108	5.8	75	1.5	11,842	4.4	2,608	3.8	5,821	2.6	11,845	3	0.0	134	173
ATTLEBORO	44,886	140,193	2.2	138,461	2.2	1,009	3.8	62,585	3.4	43,024	0.4	28,756	4.0	62,607	22	0.0	375	577
Auburn	16,315	56,074	1.8	55,347	1.8	224	8.3	35,748	2.6	10,147	2.9	7,983	1.3	39,100	3,352	9.4	588	530
Aver	4,454	24,252	2.0	23,730	2.0	124	3.6	18,189	3.0	1,632	3.7	1,692	3.0	18,532	343	1.9	552	432
Ayer	7,821	31,772	11.5	31,369	11.7	89	6.0	20,573	8.5	858	1.5	8,499	11.4	21,467	894	4.3	435	963
Barnstable	44,641	181,682	2.2	175,439	1.9	4,374	6.1	106,676	3.0	15,065	3.9	47,928	11.2	106,743	66	0.1	793	1,136
Barre	5,446	11,484	6.5	11,383	6.7	32	13.6	7,196	16.0	968	2.8	2,391	-14.9	7,283	87	1.2	164	112
Becket	1,779	6,769	10.8	6,677	11.2	3	-11.2	5,228	0.7	237	-6.3	587	-3.2	5,513	284	5.4	101	70
Bedford	13,975	87,191	8.4	85,722	8.2	315	-3.4	57,954	4.0	6,693	7.4	14,179	29.4	60,133	2,179	3.8	1,058	2,151
Belcherstown	14,735	48,789	0.9	48,568	0.8	95	6.5	24,092	3.3	17,421	0.2	5,475	1.3	24,101	9	0.0	258	267
Beltingham	16,675	59,394	4.5	58,247	4.4	343	4.2	34,096	4.0	12,179	0.9	9,172	7.6	34,258	162	0.5	272	320
Belmont	25,332	115,240	6.8	112,763	7.0	1,663	1.8	76,468	3.3	8,952	7.6	24,582	16.2	76,558	90	0.1	740	654
Berkley	6,516	19,030	4.2	18,785	4.3	163	2.3	10,248	7.8	5,404	0.8	1,012	8.8	10,248	0	0.0	76	114
Berlin	2,942	11,945	1.7	11,756	2.1	33	0.7	9,407	1.7	651	0.2	1,012	19.0	9,950	543	5.8	147	427
Bernardston	2,123	4,878	6.2	4,822	6.3	18	4.8	4,000	7.1	292	2.7	336	2.4	4,105	105	2.6	38	27
BERVERLY	40,664	133,105	6.5	130,426	6.4	1,465	-2.9	88,168	4.2	14,045	4.4	26,211	2.2	88,213	45	0.1	1,061	1,404
Billerica	41,888	157,932	4.2	152,722	4.4	2,906	-3.5	104,254	0.8	23,059	2.1	17,030	7.2	113,707	9,453	9.1	2,269	2,620
Blackstone	9,079	23,543	0.9	23,317	1.3	41	-2.0	15,875	4.4	1,486	8.9	3,331	8.4	15,939	64	0.4	218	225
Blanford	1,246	4,133	1.4	4,097	1.3	4	18.7	2,560	1.2	196	6.4	976	-15.3	2,618	57	2.2	51	22
Bolton	5,075	22,068	3.9	21,901	3.9	8	13.4	18,857	1.8	658	2.9	1,200	11.4	19,417	561	3.0	308	307
BOSTON	645,966	2,797,766	4.7	2,672,748	4.8	89,151	2.1	1,867,767	5.0	422,066	2.3	425,439	5.7	1,867,957	190	0.0	53,035	44,326
Bourne	19,733	74,565	2.5	72,227	2.3	1,794	7.0	41,242	3.8	7,236	-0.5	20,118	3.7	41,279	38	0.1	223	576
Boxborough	5,137	18,699	-9.0	18,461	-9.1	67	3.0	16,267	-2.3	531	-71.3	1,380	1.0	18,476	2,209	13.6	155	194
Boylston	8,163	32,076	4.6	31,708	4.7	132	-21.7	25,989	7.9	2,248	-3.9	3,051	10.1	24,829	840	3.2	140	207
Boylston	4,431	14,161	2.5	14,031	2.5	43	2.6	10,451	1.2	2,772	1.9	1,896	18.8	11,263	812	7.8	120	179
Branntree	36,727	135,547	4.5	130,956	4.6	3,466	1.6	79,858	3.6	20,270	5.0	34,582	7.0	80,059	201	0.3	789	1,054
Brewster	9,754	46,523	7.0	45,693	7.0	434	2.5	27,917	3.0	2,264	-4.4	10,896	21.1	27,948	31	0.1	224	165
Bridgewater	26,506	58,527	7.5	57,713	7.5	400	5.0	38,472	4.2	4,542	1.8	13,494	11.1	38,476	3	0.0	287	823
Brimfield	3,708	9,455	6.1	9,345	6.2	11	-4.8	6,593	4.4	1,673	1.8	527	-5.3	6,596	4	0.1	111	148
BROCKTON	94,089	391,317	2.5	385,828	2.4	2,795	4.4	118,651	1.6	187,670	3.9	67,396	6.4	121,080	2,429	2.0	1,426	1,417
Brookfield	3,381	8,435	4.4	8,375	4.5	20	22.8	4,747	3.2	1,948	1.3	750	-1.2	4,758	11	0.2	37	60

2015 Municipal Financial Data

CITY/Town	Total		Expenditures		Assessments		Property Taxes		Revenue Resources		Local Receipts		Tax Limit (\$000)	Excess Capacity		Levy from Growth		
	Amount to Raise		Local		2015 Change		2015 Change		Local Aid		2015 Change			2015		2014		
	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)		(\$000)	(%)	(\$000)	(\$000)	
2013	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2014	2015		
Population	Change	Change	Change	Change	Change	Change	Change	Change	Change	Change	Change	Change	(\$000)	(\$000)	(\$000)	(\$000)		
Brookline	59,128	2,61,703	2.7	253,454	2.6	6,168	0.4	182,239	3.7	17,635	5.9	51,328	2.1	182,249	9	0.0	1,935	2,101
Buckland	1,889	4,526	1.3	4,490	1.3	6	9.3	3,497	6.4	329	2.3	453	-4.3	3,517	20	0.6	64	20
Burlington	25,464	134,582	6.3	132,992	6.4	590	4.9	95,618	3.8	8,537	3.0	19,124	6.7	99,908	4,290	4.5	2,012	2,086
CAMBRIDGE	107,289	609,906	3.7	595,589	3.7	9,713	1.5	341,445	3.9	32,100	4.9	154,091	3.7	475,411	133,966	39.2	14,001	17,963
Canton	22,221	96,456	4.7	94,124	5.1	832	2.1	64,630	3.5	7,686	1.9	19,451	2.6	65,794	1,164	1.8	999	1,568
Carver	5,028	27,863	3.1	27,727	3.1	48	3.6	23,965	3.8	1,221	-1.7	1,964	-4.1	23,359	1,394	5.8	228	459
Chelsea	11,494	38,903	7.5	38,458	7.6	194	4.6	20,949	4.6	11,511	1.2	2,936	6.6	21,085	136	0.6	433	513
Charlemont	1,251	3,048	-1.8	2,995	-1.9	22	-1.3	2,253	5.7	260	-16.5	231	1.9	2,580	328	14.5	31	51
Charlton	13,175	27,547	4.3	27,368	4.4	37	14.6	18,538	4.8	1,394	3.2	5,327	-1.4	18,541	3	0.0	181	261
Chatham	6,131	45,754	8.7	44,701	8.8	676	2.6	29,687	1.1	1,148	0.3	9,634	5.1	30,816	1,128	3.8	212	307
Chelmsford	34,722	124,531	5.4	123,261	5.8	343	1.0	87,001	3.3	15,923	2.4	14,788	4.2	87,036	35	0.0	932	1,414
CHELSEA	37,670	160,172	4.6	156,322	4.4	2,633	4.4	45,857	5.1	74,147	5.2	33,660	7.4	45,870	13	0.0	1,403	1,127
Cheshire	3,192	5,360	4.0	5,299	4.0	27	4.8	3,529	7.2	691	2.9	925	2.1	3,554	25	0.7	19	26
Chester	1,360	3,036	-7.1	3,003	-7.2	2	-15.0	2,274	-7.5	346	5.2	344	4.1	2,541	267	11.7	38	25
Chesterfield	1,239	3,376	1.5	3,342	1.6	10	2.2	2,675	3.8	328	2.0	229	5.1	2,895	221	8.3	41	33
CHICOPPEE	55,717	185,935	0.6	183,701	0.6	719	3.5	77,499	8.4	69,069	0.0	33,033	4.7	78,941	1,442	1.9	2,550	1,598
Chilmark	913	11,161	16.3	10,886	16.5	213	2.3	8,191	5.2	9	7.8	2,322	87.2	8,224	33	0.4	76	84
Clarksburg	1,679	4,623	2.7	4,581	2.6	14	93.3	1,705	7.4	2,169	0.7	523	14.9	1,705	1	0.0	7	49
Clinton	13,697	44,468	3.1	44,099	3.4	64	17.7	20,605	4.8	15,121	1.4	6,997	4.7	20,615	10	0.0	228	338
Cohasset	8,273	50,745	0.0	49,480	-0.2	991	7.4	33,218	4.2	2,832	4.1	11,989	-3.8	33,222	4	0.0	436	614
Colrain	1,661	3,689	-0.2	3,654	-0.2	3	0.0	2,997	4.6	318	4.9	191	0.0	3,151	153	5.1	54	108
Concord	19,285	96,189	5.1	95,195	5.1	438	8.5	77,342	4.3	4,592	8.6	10,485	3.6	80,984	3,642	4.7	1,221	835
Conway	1,902	6,053	3.4	6,021	3.5	5	16.9	3,976	3.9	803	0.3	555	73.6	4,337	360	9.1	52	75
Cummington	867	2,279	-7.5	2,263	-7.5	2	55.4	1,684	-0.4	206	2.4	144	0.7	1,770	86	5.1	13	16
Dalton	6,725	15,432	0.2	15,327	0.3	34	2.9	11,489	4.6	1,451	4.2	1,678	-3.5	11,499	10	0.1	59	57
Danvers	27,483	112,068	5.5	110,518	5.6	684	-16.3	67,350	4.0	10,014	3.2	29,210	16.9	67,839	489	0.7	906	1,197
Dartmouth	34,557	93,788	3.1	92,538	3.1	803	1.9	53,527	4.2	14,216	0.9	18,993	0.5	53,590	63	0.1	706	1,016
Deedham	25,299	106,207	3.2	101,799	3.4	2,241	0.9	80,271	0.5	7,490	4.7	13,410	9.8	83,076	2,805	3.5	1,199	1,130
Deerfield	5,089	15,557	5.0	15,415	5.1	22	6.1	9,867	9.1	1,707	3.8	2,128	2.2	9,868	1	0.0	107	120
Dennis	14,067	56,232	0.5	55,174	0.6	786	2.4	38,943	4.1	718	-0.9	11,824	1.9	38,974	31	0.1	255	400
Dighton	7,214	18,091	2.5	17,682	2.5	152	2.3	13,942	0.4	809	4.9	2,022	4.1	14,405	463	3.3	183	177
Douglas	8,624	29,154	3.9	28,984	3.8	21	-15.7	14,432	3.7	9,465	0.0	3,021	8.0	14,435	2	0.0	108	219
Dover	5,797	34,763	4.0	34,190	3.9	302	2.6	29,438	3.8	1,481	5.2	2,241	10.6	29,763	325	1.1	417	432
Dracut	30,687	86,711	4.3	86,065	4.4	298	-18.6	43,368	7.7	24,066	0.8	17,309	-0.1	43,394	26	0.1	383	524
Dudley	11,516	17,250	5.0	16,996	4.4	30	12.3	10,437	8.1	1,765	2.5	4,414	-3.5	10,437	0	0.0	57	91
Dunstable	3,346	9,624	8.1	9,581	8.3	3	33.0	7,680	6.8	242	4.0	1,256	12.3	7,686	5	0.1	35	49
Duxbury	15,288	74,920	-2.0	74,416	-2.0	289	4.6	54,700	3.4	5,897	2.7	10,978	-14.2	54,820	120	0.2	363	434
East Bridgewater	14,090	47,415	4.1	46,674	4.1	188	1.4	26,696	4.3	12,686	1.0	5,304	5.9	26,701	108	0.0	315	272
East Brookfield	2,183	4,855	4.2	4,798	4.2	23	16.5	3,429	0.5	478	11.0	436	1.6	3,537	108	3.1	81	41
East Longmeadow	16,022	58,599	-1.9	58,129	-2.0	135	0.4	37,393	3.2	12,069	0.4	6,051	-14.4	37,830	437	1.2	426	725
Eastham	4,932	26,872	2.8	26,207	3.0	509	-0.1	18,872	1.7	518	1.4	5,594	13.8	18,873	1	0.0	104	127
Easthampton	15,971	42,314	3.6	41,980	3.7	92	1.3	21,657	2.7	10,728	1.8	8,249	5.1	21,664	7	0.0	198	213
Easton	23,753	80,757	6.0	79,764	6.1	584	1.1	48,942	3.9	12,896	1.5	15,376	22.2	48,958	16	0.0	638	787
Edgartown	4,278	36,757	2.8	36,047	2.6	419	2.1	24,388	-0.3	1,932	10.3	8,637	13.7	25,444	1,057	4.3	246	280
Egremont	1,224	4,207	1.2	4,171	1.2	1	-4.1	3,382	7.4	208	-18.3	497	3.9	3,813	431	12.7	28	34

2015 Municipal Financial Data

CITY/Town	2013 Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources		Local Receipts		Tax Limit (S000)	Excess Capacity (S000)	Excess Capacity (%)	Levy from Growth (S000)
		2015 Change (S000)	(%)	2015 Change (S000)	(%)	2015 Change (S000)	(%)	2015 Change (S000)	(%)	2015 Change (S000)	(%)	2015 Change (S000)	(%)				
Holliston	14,162	64,115	5.9	63,657	5.9	172	11.6	40,578	3.6	10,896	1.2	6,910	5.6	40,962	385	0.9	464
HOLYOKE	40,249	153,831	1.0	149,116	0.9	3,989	5.3	51,230	-0.2	81,701	1.2	15,761	-0.3	51,236	7	0.0	422
Hopedale	5,954	24,676	2.1	24,519	2.1	22	-2.1	11,540	2.4	7,701	0.7	3,485	7.8	12,376	836	7.2	122
Hopkinton	15,918	75,312	5.3	74,655	5.3	196	-0.7	53,921	6.0	8,463	0.8	10,455	-4.2	54,442	521	1.0	1,257
Hubbardston	4,464	8,756	1.0	8,596	0.5	16	-8.0	6,124	4.4	492	5.8	1,405	-2.0	6,132	9	0.1	38
Hudson	19,586	76,408	4.6	74,840	4.7	1,189	-3.0	44,458	4.1	13,493	3.9	13,609	4.9	44,490	32	0.1	693
Hull	10,332	40,011	1.7	39,340	1.8	317	0.0	25,981	2.8	6,105	1.8	6,726	4.4	25,991	10	0.0	136
Huntington	2,168	4,727	0.4	4,688	0.6	14	-1.2	3,285	1.2	632	1.2	621	-4.1	3,410	125	3.8	27
Ipswich	13,574	51,140	1.7	50,471	2.0	211	-43.2	33,396	4.1	6,507	5.3	8,092	0.5	33,437	42	0.1	539
Kingston	12,819	50,076	4.1	49,583	4.1	191	2.4	28,036	2.7	6,641	1.8	12,054	3.4	29,766	1,731	6.2	271
Lakeville	11,144	25,527	6.0	25,110	6.7	172	3.2	20,100	3.2	1,210	17.7	2,836	-4.2	20,106	6	0.0	264
Lancaster	20,928	90,288	9.0	20,612	0.2	123	0.2	15,543	4.3	1,050	0.9	3,185	8.4	16,010	467	3.0	399
Lanesborough	3,037	10,998	6.9	10,749	5.8	49	3.8	7,645	5.5	1,635	0.7	1,231	-0.9	7,671	26	0.3	74
LAWRENCE	77,657	288,874	3.7	286,990	3.8	1,183	-21.1	59,083	2.8	196,706	5.4	29,226	-1.6	60,555	1,472	2.5	1,256
Lee	5,921	23,497	1.0	23,228	1.0	69	5.5	12,802	2.6	3,239	-1.8	5,114	-2.7	14,429	1,627	12.7	164
Leicester	11,243	27,945	0.7	27,656	0.8	136	-6.4	12,914	0.6	11,254	-4.7	1,877	22.0	12,922	8	0.1	137
Lenox	4,983	27,405	4.8	27,254	4.8	51	3.6	14,276	1.9	3,043	1.0	7,641	17.4	14,671	396	2.8	173
LEOMINSTER	41,002	137,345	4.4	135,551	4.6	788	8.6	60,006	3.8	49,452	0.8	16,581	3.4	65,232	5,225	8.7	866
Leverett	1,861	6,590	5.4	6,540	5.1	2	9.8	4,972	2.8	492	6.0	690	38.5	4,973	1	0.0	36
Lexington	32,650	225,151	3.1	223,427	3.0	771	1.7	155,636	4.6	11,193	9.7	42,348	3.6	155,710	74	0.0	3,017
Leyden	721	2,011	11.3	2,000	11.4	1	-53.0	1,441	2.3	105	11.0	86	0.0	1,734	293	20.4	9
Lincoln	6,565	36,452	2.4	36,205	2.4	146	2.3	26,641	3.7	1,799	5.5	4,521	-0.6	26,649	8	0.0	185
Littleton	9,246	45,067	7.9	44,591	8.3	118	-10.1	30,427	4.0	4,849	3.7	7,261	32.3	30,434	7	0.0	544
Longmeadow	15,882	65,950	4.5	65,678	4.4	84	14.4	46,505	2.9	5,745	2.6	10,943	8.1	46,524	19	0.0	147
LOWELL	108,861	364,131	6.2	360,284	6.0	1,409	2.0	117,457	6.4	168,066	3.4	65,815	6.5	128,839	11,382	9.7	1,550
Ludlow	21,451	61,795	2.0	61,327	2.0	143	4.2	33,258	4.7	16,514	1.2	8,894	1.7	35,397	2,140	6.4	1,515
Lunenburg	10,969	33,577	3.2	33,216	3.0	153	10.9	21,004	3.5	7,488	5.2	4,519	3.8	21,205	201	1.0	298
LYNN	91,589	307,359	5.9	303,214	6.3	2,422	-21.6	112,013	3.7	166,625	3.6	15,454	2.6	112,049	35	0.0	1,062
Lynnfield	12,395	52,921	12.8	51,834	11.8	308	-15.3	38,945	9.3	5,118	2.9	5,318	4.6	38,956	10	0.0	907
MALDEN	60,509	184,518	-0.1	179,755	0.0	4,044	-2.8	75,885	4.5	66,394	0.4	39,408	2.5	75,893	8	0.0	904
Manchester-by-the-Sea	5,249	29,105	3.7	28,734	3.8	156	1.3	23,614	4.5	211	2.6	4,304	-8.1	23,618	4	0.0	326
Mansfield	23,566	95,579	1.3	94,254	1.3	680	1.0	53,181	3.6	22,328	0.0	16,112	2.5	53,210	29	0.1	935
Marblehead	20,187	85,075	6.2	84,073	6.3	502	-1.4	59,015	4.0	6,787	-0.8	13,804	23.5	59,018	3	0.0	459
Marion	4,919	25,463	1.1	25,172	1.1	82	4.8	16,475	2.2	858	20.4	6,144	-5.5	16,786	312	1.9	137
MARLBOROUGH	39,414	150,318	1.3	147,873	1.5	428	7.2	88,679	0.7	25,460	3.9	26,437	8.1	113,153	24,474	27.6	1,872
Marshfield	25,509	95,859	1.6	95,003	1.6	430	2.6	57,398	3.3	17,464	0.7	19,820	3.8	57,404	6	0.0	679
Mashpee	14,068	59,973	0.1	58,992	0.1	586	2.7	41,708	3.0	6,183	-2.6	7,352	-6.0	42,766	1,058	2.5	544
Mattapoisett	6,172	29,415	2.0	28,991	1.8	92	1.8	20,195	2.9	1,237	7.7	6,579	7.9	20,224	28	0.1	195
Maynard	10,370	44,608	1.9	44,016	2.1	95	3.7	27,436	3.1	6,616	3.3	7,383	8.4	27,565	129	0.5	261
Medfield	12,313	57,372	5.5	56,668	5.5	461	4.1	38,320	4.0	7,591	1.4	7,517	12.2	38,689	368	1.0	341
MEDFORD	57,170	161,129	4.4	156,552	4.5	3,832	-0.4	96,447	3.7	26,069	1.5	36,591	4.1	96,504	58	0.1	745
Medway	13,053	53,941	1.2	53,033	1.2	255	5.6	31,551	2.1	11,328	0.6	8,438	-3.7	32,340	789	2.5	498
MELROSE	27,690	91,211	4.6	90,266	4.7	650	-0.6	51,496	3.5	13,631	2.4	21,985	3.8	51,505	9	0.0	567
Mendon	5,904	17,338	6.4	17,233	6.5	6	8.8	12,884	4.6	427	3.6	3,538	7.6	12,886	2	0.0	171
Merrimac	6,612	16,029	1.0	15,843	1.4	84	-46.3	10,979	3.6	880	-6.9	3,748	2.8	11,096	117	1.1	94

2015 Municipal Financial Data

CITY/Town	Total		Expenditures		Assessments		Amount to Raise		2013		Revenue Resources				Tax		Excess Capacity		Levy from Growth	
	Population	2015 Change (%)	Local (\$000)	2015 Change (%)	Local (\$000)	2015 Change (%)	Local (\$000)	2015 Change (%)	Local (\$000)	2015 Change (%)	Local Aid (\$000)	2015 Change (%)	Local Receipts (\$000)	2015 Change (%)	Local Limit (\$000)	2015 (\$000)	2015 (%)	2014 (\$000)	2015 (\$000)	
Methuen	48,514	4.0	149,475	4.6	696	-46.3	75,580	6.4	51,338	1.5	21,921	1.4	77,799	2,219	2.9	920	1,284			
Middleborough	23,601	9.4	79,259	9.4	354	2.2	35,779	3.5	21,793	1.0	16,443	31.1	35,794	15	0.0	609	452			
Middlefield	528	-7.0	1,398	-6.7	1	-17.9	1,142	-0.6	124	1.4	81	-19.8	1,310	168	14.7	8	6			
Middleton	9,419	9.8	32,101	10.0	408	2.9	23,449	4.1	2,509	2.3	3,170	10.8	24,279	831	3.5	538	537			
Milford	28,288	6.3	98,430	6.3	143	27.3	58,739	3.3	23,109	2.9	12,257	12.0	60,593	1,854	3.2	1,020	876			
Millbury	13,399	41,307	40,899	5.9	163	9.3	22,337	4.8	8,705	2.1	8,350	5.6	22,379	42	0.2	262	402			
Mills	8,047	30,116	29,871	5.3	152	4.2	17,842	3.6	5,621	1.3	4,821	10.1	17,843	1	0.0	206	129			
Mitville	3,210	5,781	5,685	8.5	23	2.4	4,349	3.7	426	-3.5	406	0.0	4,350	1	0.0	10	31			
Milton	27,270	99,939	1.5	96,122	1.5	3,358	3.5	68,135	1.5	9,782	3.1	19,401	7.7	68,143	8	0.0	251	377		
Monroe	121	866	856	2.7	0	—	494	-2.8	76	-25.1	145	244.2	582	88	17.8	7	6			
Monson	8,722	26,506	20	19	52.2	12,123	3.7	9,355	0.4	4,170	13.5	12,127	4	0.0	133	128				
Montague	8,377	21,155	20,680	3.5	74	-1.8	14,824	3.2	1,597	6.2	3,602	8.5	14,825	1	0.0	456	112			
Montevy	957	3,826	0.1	3,804	0.3	2	2,974	-2.6	291	-2.7	2,666	10.5	3,219	244	8.2	16	24			
Montgomery	862	2,053	6.8	2,036	6.9	1	1,526	2.3	108	2.7	134	-0.2	1,592	66	4.3	22	17			
Mount Washington	166	1,380	1,371	33.6	8	—	483	1.8	345	16.9	55	-9.0	530	47	9.6	6	5			
Nahant	3,446	13,858	13,595	5.0	88	-11.1	8,285	2.3	866	2.3	4,102	15.7	8,291	6	0.1	41	49			
Nantucket	10,399	117,795	-1.2	115,957	-1.2	405	2.0	66,330	2.6	2,343	35.7	41,837	-9.5	69,792	3,462	5.2	679	1,038		
Natick	35,214	147,026	3.5	145,021	3.7	845	2.7	96,531	3.3	12,619	3.7	27,560	12.1	96,765	234	0.2	2,503	1,129		
Needham	29,736	156,156	0.7	151,713	-0.1	1,184	3.5	113,304	6.9	10,661	3.5	27,393	-6.7	113,422	118	0.1	2,823	3,923		
New Ashford	226	674	670	-2.6	0	13.9	347	-4.7	240	-5.6	38	6.0	434	87	25.2	1	9			
NEW BEDFORD	95,078	320,784	3.3	317,655	3.7	1,960	-3.6	101,596	5.1	151,945	3.4	62,384	5.7	110,182	8,586	8.5	1,457	1,121		
New Braintree	1,024	2,331	6.1	2,304	6.5	17	3.7	1,798	-0.2	187	-0.4	175	43.9	1,798	0	0.0	10	16		
New Marlborough	1,497	5,349	5.0	5,312	5.6	2	-18.2	4,501	3.0	112	4.9	328	-7.1	4,515	14	0.3	33	36		
New Salem	1,002	2,876	2.1	2,855	2.1	3	5.5	1,808	2.4	800	12.5	733	6.2	1,839	30	1.7	35	14		
Newbury	6,853	18,380	1.0	18,135	1.6	147	-13.5	14,450	3.4	190	-42.6	1,533	1.3	14,460	10	0.1	161	104		
NEWBURYPORT	17,800	74,565	3.2	73,902	3.3	222	-11.4	48,132	3.2	6,461	0.5	16,768	1.2	48,490	358	0.7	514	657		
NEWTON	87,971	424,281	5.2	413,430	5.1	5,775	1.3	291,890	4.5	25,423	10.7	90,021	12.3	291,911	22	0.0	4,147	5,405		
North	11,689	37,891	2.3	37,389	2.3	379	3.1	27,160	4.5	4,726	1.7	5,467	-1.9	27,163	3	0.0	651	632		
North Reading	13,533	41,194	0.7	40,032	1.1	962	-9.9	15,004	4.0	18,239	0.7	7,275	4.8	15,020	16	0.1	394	225		
NORTH ADAMS	29,217	97,680	2.0	96,833	2.8	317	-68.6	65,032	2.5	10,056	2.7	21,550	0.5	66,003	971	1.5	774	793		
North Andover	28,801	93,925	0.0	90,970	-0.2	2,303	8.7	45,818	3.5	24,487	0.9	19,721	-4.9	45,836	18	0.0	367	452		
North Attleborough	4,755	14,811	2.2	14,749	2.2	8	5.7	5,955	3.2	4,961	0.7	2,660	2.6	5,957	2	0.0	36	85		
North Brookfield	15,377	67,144	6.6	66,777	7.0	136	-34.1	41,382	6.1	8,817	2.0	10,098	4.6	44,395	12	0.0	628	544		
NORTHAMPTON	28,495	110,008	7.9	109,025	8.0	450	-2.3	51,943	4.1	15,076	1.6	37,141	14.4	51,519	26	0.1	717	917		
Northborough	14,762	59,556	4.9	58,933	5.1	162	-5.1	42,977	4.0	5,311	1.6	8,879	16.3	45,472	2,495	5.8	827	630		
Northbridge	16,103	45,557	2.4	45,163	2.6	193	10.2	19,063	1.9	17,364	0.6	6,914	11.8	19,076	13	0.1	245	257		
Northfield	3,023	8,610	8.0	8,527	8.1	9	23.7	6,807	7.4	411	3.5	869	0.3	6,857	50	0.7	52	43		
Norton	19,367	58,841	3.0	58,048	3.1	441	2.6	31,238	4.5	14,690	0.9	8,262	4.3	31,392	154	0.5	195	268		
Norwell	10,723	53,478	-3.3	51,306	-3.8	1,080	-4.6	38,751	5.4	5,065	3.5	6,565	-39.4	38,759	7	0.0	304	719		
Norwood	28,951	173,150	7.6	171,388	7.6	1,002	2.7	64,941	4.0	10,089	3.5	84,312	5.0	65,012	72	0.1	966	869		
Oak Bluffs	4,685	29,702	4.1	29,379	4.3	210	3.2	20,300	3.0	1,461	-4.1	6,529	6.5	20,637	336	1.7	117	164		
Okhram	1,912	3,529	2.7	3,484	2.9	17	-1.2	2,607	5.6	258	2.0	438	5.7	2,610	2	0.1	20	18		
Orange	7,756	20,739	2.6	20,569	2.6	43	10.5	9,876	5.1	6,865	0.8	3,254	-0.1	9,949	74	0.7	213	275		
Orleans	5,868	33,740	6.5	33,052	6.5	493	3.0	23,207	4.2	507	7.0	7,260	6.0	23,855	648	2.8	166	205		
Otis	1,595	5,529	1.3	5,455	1.2	40	1.9	4,607	4.1	179	-7.4	378	10.7	4,636	29	0.6	36	45		

2015 Municipal Financial Data

CITY/Town	Population	2013	Total		Expenditures			Assessments			Revenue Resources				Tax		Excess Capacity		Levy from Growth			
			Amount to Raise		Local		Local		2015 Change		Property Taxes		Local Aid		Local Receipts		Limit		2015		2014	
			(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(\$000)
			2015 Change	(%)	2015 Change	(%)	2015 Change	(%)	2015 Change	(%)	2015 Change	(%)	2015 Change	(%)	2015 Change	(%)	2015	(%)	2015	(%)	2014	2015
Oxford	13,806	39,846	2.6	39,524	2.5	93	10.3	19,974	3.7	12,822	1.1	4,184	0.3	19,987	13	0.1	297	0.1	297	260		
Palmer	12,157	36,150	4.3	35,826	4.2	76	-13.1	17,104	7.6	12,885	0.9	4,759	4.6	17,109	5	0.0	138	0.0	138	230		
Paxton	4,854	12,611	2.1	12,466	2.1	58	10.4	9,167	3.8	945	1.6	1,989	8.6	9,168	1	0.0	54	0.0	54	98		
PEABODY	52,044	161,296	2.0	158,663	2.4	1,284	-24.2	96,685	3.7	25,392	-2.2	35,819	4.3	103,361	6,676	6.9	980	6.9	980	919		
Pelham	1,319	5,706	-0.2	5,668	-0.2	5	-42.5	3,570	3.2	437	-0.7	739	-4.1	3,829	259	7.3	28	7.3	28	21		
Pembroke	18,097	61,489	6.0	60,881	6.1	281	0.2	34,970	3.8	14,897	0.6	8,539	13.8	34,987	17	0.0	268	0.0	268	309		
Pepperell	11,876	25,693	1.0	25,434	1.0	30	3.7	17,567	3.0	1,517	2.8	6,254	6.5	17,587	20	0.1	91	0.1	91	124		
Peru	842	2,048	-1.2	2,032	-0.9	1	82.0	1,575	2.8	256	-2.0	151	12.1	1,799	223	14.2	14	14.2	14	16		
Petersham	1,244	4,336	2.4	4,299	2.6	2	2.9	2,511	7.7	606	-1.0	665	-2.0	2,512	0	0.0	35	0.0	35	22		
Phillipston	1,707	3,863	-4.5	3,838	-4.3	4	28.3	2,910	-3.2	230	5.9	470	5.4	2,985	75	2.6	18	2.6	18	14		
PITTSFIELD	44,057	148,383	1.7	146,723	1.7	643	1.7	73,515	4.5	51,873	0.9	19,897	-6.3	81,965	8,450	11.5	981	11.5	981	1,156		
Plainfield	650	1,941	7.6	1,928	7.6	0	-38.8	1,480	3.2	126	-3.3	107	11.3	1,569	89	6.0	22	6.0	22	36		
Plainville	8,825	29,999	6.0	29,491	6.3	338	17.7	18,489	4.2	4,332	0.4	5,268	12.6	18,492	3	0.0	470	0.0	470	358		
Plymouth	57,826	214,241	6.2	212,117	6.2	1,010	2.8	138,444	6.4	31,646	1.4	34,777	10.2	145,838	7,394	5.3	1,545	5.3	1,545	3,462		
Plympton	2,859	10,872	-1.1	10,714	-1.4	58	7.5	8,102	-0.5	981	6.7	979	-5.7	8,532	451	5.3	1,192	5.3	1,192	167		
Princeton	3,436	9,713	-0.5	9,612	-0.8	24	0.1	7,591	0.3	456	4.1	1,004	0.4	8,250	660	8.7	34	8.7	34	23		
Provincetown	2,966	32,729	1.0	32,148	0.8	358	2.8	18,155	3.6	505	-0.5	12,450	7.0	18,505	350	1.9	162	1.9	162	222		
QUINCY	93,494	335,724	4.5	329,948	4.6	2,870	0.8	197,589	3.7	46,176	3.3	81,461	12.4	217,531	19,942	10.1	2,463	10.1	2,463	3,086		
Randolph	33,456	105,528	9.9	103,931	10.2	1,021	3.3	54,704	3.2	21,174	2.8	21,201	6.0	54,723	18	0.0	427	0.0	427	475		
Raynham	13,554	42,299	6.3	40,328	3.0	344	1.8	32,144	8.0	1,315	3.2	7,128	-0.4	32,153	9	0.0	348	0.0	348	1,823		
Reading	25,327	97,184	2.9	95,954	2.9	577	1.0	58,795	4.2	13,331	1.5	20,993	1.8	58,829	35	0.1	741	0.1	741	844		
Rhohoboth	11,837	25,334	4.2	24,790	4.3	356	3.2	19,550	3.5	1,236	2.3	3,357	29.9	19,559	10	0.1	216	0.1	216	229		
REVERE	53,756	173,448	4.5	166,587	4.6	6,059	2.1	72,492	3.2	61,710	5.5	34,028	3.7	72,495	2	0.0	621	0.0	621	435		
Richmond	1,453	6,196	-0.5	6,132	-0.6	18	-2.1	4,472	3.2	480	-0.8	552	-1.8	4,635	163	3.6	32	3.6	32	25		
Rochester	5,381	19,996	3.5	19,755	3.2	79	-8.0	11,447	4.0	2,245	2.1	5,004	4.6	11,451	4	0.0	120	0.0	120	209		
Rockland	17,632	59,104	8.1	57,230	8.2	1,374	-1.8	32,126	6.2	13,799	5.4	9,934	2.5	32,356	229	0.7	307	0.7	307	388		
Rockport	7,131	34,316	5.3	33,649	5.2	526	5.0	19,841	2.9	1,845	2.3	9,142	7.8	19,971	130	0.7	111	0.7	111	183		
Rowe	392	4,562	16.9	4,508	16.2	4	11.4	3,421	3.7	119	4.5	56	6.0	3,421	0	0.0	30	0.0	30	37		
Rowley	6,031	21,458	17.8	21,188	18.3	100	-27.1	13,042	4.8	640	9.8	6,665	55.8	13,043	1	0.0	141	0.0	141	404		
Royalston	1,263	2,344	-3.2	2,305	-2.6	14	12.8	1,570	7.4	259	3.5	343	13.2	1,571	1	0.0	17	0.0	17	17		
Russell	1,789	5,194	-1.8	5,158	-1.0	6	12.1	2,668	0.6	412	2.4	1,799	1.5	2,964	296	11.1	21	11.1	21	18		
Rutland	8,256	19,963	5.9	19,865	5.9	29	14.8	12,937	4.9	1,840	2.2	4,711	5.3	12,938	10	0.0	218	0.0	218	263		
SALISBURY	42,544	142,882	-0.3	141,050	0.0	1,143	-14.8	79,058	2.7	29,841	3.2	30,880	0.6	83,270	4,212	5.3	684	5.3	684	668		
Saltbury	8,580	25,804	5.7	25,459	5.6	127	-29.1	17,418	3.0	1,117	8.3	6,619	5.8	17,704	286	1.6	237	1.6	237	282		
Sandisfield	920	3,281	-10.6	3,240	-10.7	2	20.7	2,810	3.2	153	28.0	117	1.7	2,810	1	0.0	26	0.0	26	22		
Sandwich	20,589	76,427	2.7	75,535	2.8	525	2.1	54,593	3.2	10,053	-2.4	8,506	6.6	54,603	10	0.0	615	0.0	615	725		
Saugus	27,735	87,383	5.8	86,027	6.0	684	-29.2	58,232	6.3	9,361	2.5	17,167	1.5	58,253	20	0.0	576	0.0	576	1,585		
Savoy	683	1,984	-1.7	1,949	-1.8	16	4.0	1,034	4.6	707	-2.9	123	3.1	1,229	195	18.8	17	18.8	17	13		
Scituate	18,297	79,252	2.8	78,667	2.7	311	0.9	51,641	3.4	7,088	3.8	17,628	7.8	51,672	31	0.1	521	0.1	521	564		
Seekonk	14,566	49,710	3.3	48,836	3.3	378	2.1	34,561	3.5	6,458	1.8	6,155	17.5	34,790	229	0.7	493	0.7	493	509		
Sharon	18,027	80,533	3.8	79,397	3.8	650	1.7	60,056	7.2	10,328	1.6	7,797	3.5	60,976	920	1.5	447	1.5	447	450		
Sheffield	3,225	10,179	0.9	10,001	1.0	29	-0.4	8,776	5.3	371	9.5	662	-2.42	8,966	190	2.2	74	2.2	74	76		
Shelburne	1,893	4,361	8.8	4,324	8.8	12	26.4	3,194	4.0	264	0.5	413	-4.4	3,520	326	10.2	26	9.1	26	91		
Sherborn	4,239	26,402	4.0	26,210	4.0	72	0.4	22,805	2.9	1,076	4.6	1,170	1.4	22,854	49	0.2	155	0.2	155	173		
Shirley	7,613	15,588	11.0	15,359	11.1	58	4.0	9,859	7.9	1,348	3.8	2,698	-2.8	9,864	5	0.0	64	0.0	64	228		

2015 Municipal Financial Data

CITY/Town	2013 Population	Total		Expenditures				Revenue Resources				Tax	Excess	Levy from				
		Amount to Raise		Local	Assessments		Property Taxes	Local Aid	Local Receipts		Limit	Capacity	Growth					
		2015 Change	(%)	2015 Change	(%)	2015 Change	(%)	2015 Change	(%)	2015 Change	(%)	2015	2014	2015				
		(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(\$000)	(\$000)				
Shrewsbury	36,309	120,286	7.1	119,431	7.4	342	0.8	65,298	12.5	25,386	0.7	14,182	7.9	65,343	45	0.1	756	680
Shutesbury	1,773	6,268	1.6	6,232	1.6	2	-3.4	4,557	4.0	822	-12.9	619	0.1	4,606	48	1.1	18	40
Somersett	18,290	62,600	0.4	61,111	1.8	391	2.0	38,198	-0.2	6,992	1.2	8,640	-21.8	50,755	12,557	32.9	577	506
SOMERVILLE	78,804	252,185	8.5	245,293	8.7	5,195	-0.3	122,165	5.2	48,846	2.7	70,512	21.8	123,037	871	0.7	3,451	4,008
South Hadley	17,740	47,199	2.6	46,828	2.6	171	15.4	24,076	4.0	11,930	0.9	8,426	3.4	24,081	6	0.0	231	256
Southampton	5,984	16,479	-1.2	16,402	-1.2	11	2.8	10,282	5.2	3,112	0.9	2,474	5.1	10,285	3	0.0	190	202
Southborough	9,996	49,064	2.1	48,613	2.1	119	2.2	35,966	3.4	5,446	0.7	5,384	5.6	37,841	1,875	5.2	784	933
Southbridge	16,793	58,023	2.3	57,675	2.2	147	24.8	18,422	4.4	22,577	0.9	12,780	-2.9	18,598	176	1.0	278	234
Southwick	9,634	24,837	5.2	24,575	5.0	32	2.5	16,644	0.4	1,281	3.3	4,652	6.5	17,411	767	4.6	190	248
Spencer	11,766	20,857	1.1	20,640	1.1	109	-0.8	12,610	2.7	2,293	2.3	5,244	9.2	12,614	4	0.0	178	89
SPRINGFIELD	153,703	594,191	0.9	586,334	1.2	3,326	0.6	176,111	1.8	358,988	1.8	46,999	2.4	176,123	12	0.0	5,796	3,893
Sterling	7,894	22,909	6.6	22,743	6.6	59	-0.4	16,297	3.7	1,725	0.3	3,596	13.8	17,545	1,248	7.7	119	182
Stockbridge	1,963	10,845	5.3	10,624	4.8	69	1.8	7,369	6.9	156	5.8	1,754	6.4	8,567	1,198	16.3	88	45
Stoneham	21,734	72,451	1.4	71,451	1.5	513	-18.3	44,640	3.2	8,391	2.8	17,049	0.3	44,643	3	0.0	345	398
Stoughton	28,106	102,739	3.8	99,676	3.9	2,270	-0.1	56,739	4.3	18,456	1.9	23,293	2.1	56,779	40	0.1	810	939
Stow	6,916	27,099	4.2	26,804	4.2	97	3.9	23,115	5.3	949	0.7	2,303	0.6	24,279	1,164	5.0	368	297
Sturbridge	9,407	36,664	4.7	36,347	4.8	121	1.7	21,402	2.3	3,984	5.4	7,985	8.2	22,327	925	4.3	323	258
Sudbury	18,367	91,804	0.7	91,102	0.8	139	-5.2	73,550	0.8	7,565	2.1	8,121	3.2	74,518	968	1.3	634	779
Sunderland	3,690	8,113	-2.1	7,969	-2.2	123	26.6	4,838	1.2	1,493	4.3	754	28.3	4,877	39	0.8	39	23
Sutton	9,133	30,489	1.1	30,254	1.1	71	3.1	20,132	2.8	6,144	1.4	2,866	1.7	20,139	7	0.0	196	273
Swampscott	13,951	61,870	2.4	61,190	2.3	343	-5.8	45,632	3.2	4,398	5.9	10,085	-0.7	45,920	288	0.6	617	701
Swansea	16,079	41,459	5.0	40,413	4.9	323	-3.5	28,430	2.9	8,490	5.2	3,700	4.9	28,768	331	1.2	839	432
TAUNTON	56,069	205,014	-0.1	202,710	-0.1	1,811	3.5	84,598	4.8	60,898	4.4	42,954	4.5	84,609	11	0.0	1,425	1,675
Templeton	8,134	14,940	6.2	14,750	6.0	53	-8.7	9,199	4.8	1,435	-0.4	4,005	14.2	9,203	3	0.0	52	70
Tewksbury	30,107	119,658	6.9	118,445	7.1	347	-20.5	71,444	4.3	16,116	2.4	24,953	7.3	71,447	2	0.0	827	1,098
Trisbury	4,108	30,248	10.4	29,751	11.0	306	1.7	21,598	9.8	703	21.6	6,084	15.6	21,706	108	0.5	171	130
Tolland	489	1,805	12.2	1,798	12.1	1	-2.4	1,284	0.0	82	-1.7	156	17.9	1,285	1	0.1	9	7
Topsfield	6,388	26,033	4.4	25,577	4.6	283	-5.9	19,990	6.3	1,798	2.7	2,700	-3.3	20,686	696	3.5	460	418
Townsend	9,194	19,740	0.7	19,535	0.4	70	3.5	14,967	3.1	1,434	0.7	2,335	10.1	15,015	48	0.3	101	108
Tuoro	2,011	19,587	8.1	19,212	8.1	280	2.6	13,446	5.4	392	23.5	2,483	12.9	13,893	447	3.3	104	115
Tyngsborough	12,054	39,150	2.5	38,816	2.7	91	3.8	23,510	3.4	8,429	0.0	5,725	-4.3	23,524	13	0.1	165	186
Tyringham	326	1,537	-0.2	1,523	-0.3	7	-1.0	1,265	0.7	65	5.3	93	0.8	1,316	51	4.0	16	8
Upton	7,668	22,640	-3.2	22,435	-3.2	57	-0.3	16,707	2.9	694	9.4	4,841	-18.2	16,719	13	0.1	158	93
Uxbridge	13,647	47,129	4.0	46,847	3.9	33	37.7	25,122	3.4	11,421	0.6	6,326	4.1	25,135	13	0.1	169	345
Wakefield	26,080	95,884	7.8	94,631	8.0	592	-10.6	62,400	7.4	9,742	4.2	20,598	8.5	62,726	326	0.5	1,125	1,384
Wales	1,875	4,410	4.4	4,364	4.4	7	39.6	2,778	4.3	10,111	2.5	265	5.2	2,918	140	5.0	33	26
Walpole	24,818	93,704	5.8	92,092	5.4	865	2.5	62,171	4.3	10,114	-0.7	15,886	10.4	62,174	3	0.0	806	1,022
WALTHAM	62,227	246,510	5.5	242,556	5.8	1,461	2.3	163,001	2.6	18,081	5.7	60,180	10.3	178,285	15,284	9.4	2,512	3,309
Ware	9,844	30,153	1.7	29,947	1.8	56	-18.9	13,371	3.2	11,321	0.6	4,249	8.0	13,375	4	0.0	101	82
Wareham	22,384	69,819	7.3	67,668	7.3	1,733	4.2	34,965	2.2	14,877	1.2	17,357	21.4	34,982	17	0.0	433	235
Warren	5,168	9,242	6.8	9,171	6.9	13	-3.5	5,948	-0.4	915	6.3	1,777	17.8	6,796	848	14.3	45	207
Warwick	774	2,153	4.4	2,137	4.5	1	33.8	1,530	8.4	235	0.2	244	6.5	1,759	228	14.9	9	4
Washington	538	1,597	-4.3	1,569	-4.7	1	-20.1	1,042	0.6	200	2.0	205	5.4	1,099	57	5.5	21	16
Watertown	32,996	129,215	6.8	126,044	6.9	2,227	2.7	86,709	5.0	11,502	5.6	25,850	7.8	86,715	6	0.0	2,292	2,116
Wayland	13,444	79,348	1.0	78,295	0.6	103	-7.2	59,586	9.2	4,581	7.5	9,927	-18.8	66,436	6,850	11.5	790	541

2015 Municipal Financial Data

CITY/Town	2013 Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth	
		2015 Change		Local		2015 Change		2015 Change		Local Aid		2015		2015		2014	
		(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(\$000)
Webster	16,811	46,212	7.7	45,902	7.8	144	1.1	21,319	10.6	13,048	2.4	11,098	10.0	21,329	10	0.0	235
Wellesley	29,090	165,160	6.6	163,093	6.4	1,153	1.9	120,083	6.7	9,089	0.1	31,154	16.1	120,096	13	0.0	1,575
Wellfleet	2,733	21,262	4.9	20,832	5.0	304	3.1	14,690	1.1	263	-0.9	3,497	22.6	14,930	240	1.6	73
Wendell	868	2,834	7.8	2,802	7.9	2	-7.9	1,747	0.0	354	12.6	147	8.3	2,147	400	22.9	36
Wenham	5,055	16,540	1.8	16,189	1.9	217	-3.6	12,873	1.3	410	4.2	2,397	-6.4	13,632	759	5.9	131
West Boylston	7,901	26,611	3.8	26,350	3.6	59	0.0	15,282	5.8	4,390	1.9	4,266	-3.5	15,288	5	0.0	357
West Bridgewater	6,983	31,605	11.4	30,733	11.4	538	10.3	21,540	11.3	3,700	6.3	4,042	-0.6	22,189	649	3.0	491
West Brookfield	3,759	7,331	1.7	7,222	3.2	10	39.5	5,044	3.2	714	1.3	875	-1.3	5,045	1	0.0	143
West Newbury	4,437	16,604	6.1	16,408	6.6	72	-40.6	12,143	3.1	355	3.8	2,997	47.3	12,540	397	3.3	129
West Springfield	28,684	103,414	3.5	100,654	4.1	1,860	-1.1	58,010	3.9	25,316	2.7	14,708	-2.5	66,190	8,180	14.1	1,551
West Stockbridge	1,288	5,250	8.9	5,213	8.9	2	2.4	4,287	7.2	140	24.6	462	8.4	5,303	916	20.9	17
West Tibbury	2,874	17,635	6.8	17,311	6.7	186	1.8	13,664	5.9	1,167	0.6	2,108	2.5	14,326	663	4.8	69
Westborough	18,630	96,645	-0.9	95,446	-0.9	199	1.7	63,887	1.1	8,911	0.9	21,957	-2.6	71,616	7,728	12.1	1,449
WESTFIELD	41,301	147,014	4.6	143,329	4.5	3,187	8.1	65,382	3.4	40,647	0.9	33,606	18.5	66,178	797	1.2	642
Westford	23,265	109,875	5.0	109,092	5.1	268	2.4	67,844	4.7	19,952	0.8	17,249	6.5	67,879	35	0.1	1,729
Westhampton	1,603	5,144	0.4	5,105	0.3	14	1.9	3,943	4.5	614	2.0	331	5.1	3,964	21	0.5	58
Westminster	7,404	23,678	4.7	23,195	4.4	57	-0.3	15,787	1.4	789	-7.4	4,607	2.2	16,327	540	3.4	275
Weston	11,853	95,305	6.0	94,585	6.0	268	3.9	68,921	1.4	4,135	11.6	18,146	35.2	73,310	4,389	6.4	1,020
Westport	15,700	36,207	2.8	35,315	2.7	474	4.0	23,327	3.4	6,586	1.9	5,479	17.7	23,351	24	0.1	275
Westwood	14,876	80,024	1.5	78,886	1.5	572	0.8	61,991	4.3	6,912	2.9	8,115	-18.1	62,603	612	1.0	614
Weymouth	55,419	167,022	2.0	164,422	2.0	1,746	2.4	88,967	3.4	36,385	1.7	38,443	-1.1	88,986	19	0.0	673
Whately	1,505	5,620	-1.3	5,578	-1.1	7	-63.5	4,009	2.7	410	-2.0	701	-10.9	4,165	155	3.9	69
Whitman	14,696	33,004	-0.3	32,675	-0.3	182	1.7	20,536	1.6	2,465	3.9	7,497	3.0	21,033	498	2.4	205
Wilbraham	14,477	44,632	8.0	44,257	8.0	189	5.4	33,341	3.4	1,462	3.7	7,687	22.6	33,952	611	1.8	361
Williamsburg	2,466	7,870	8.7	7,772	8.8	24	4.0	5,456	4.1	956	9.2	849	4.7	5,640	184	3.4	65
Williamstown	7,599	22,104	0.0	21,919	0.0	37	0.4	14,972	3.1	2,029	4.1	4,432	-6.5	15,711	740	4.9	58
Wilmington	23,147	94,034	2.2	92,659	2.2	579	-10.7	69,363	4.3	13,612	-0.6	8,948	3.0	69,367	4	0.0	1,051
Winchendon	10,542	31,526	12.2	31,348	12.1	52	27.4	10,303	4.2	13,280	1.1	4,331	-8.2	10,306	3	0.0	68
Winchester	22,079	107,509	5.1	106,530	5.1	505	3.1	74,348	3.6	9,694	1.6	14,620	2.9	74,374	25	0.0	753
Windsor	903	2,030	4.5	2,024	4.5	1	17.1	1,485	1.3	238	15.6	180	13.3	1,529	45	3.0	10
Wintthrop	18,111	54,121	9.9	53,406	9.9	451	-4.5	26,381	3.1	10,194	3.8	13,640	10.0	26,399	18	0.1	139
WOBURN	39,083	150,521	5.3	146,103	5.5	3,230	3.9	92,300	1.7	14,260	8.3	31,679	5.7	105,270	12,571	13.6	2,052
WORCESTER	182,544	655,396	0.7	648,918	0.7	3,475	2.9	261,878	4.4	273,296	-1.3	108,885	2.7	271,963	10,085	3.9	4,492
Worthington	1,167	3,316	-5.8	3,294	-5.9	2	37.1	2,331	2.2	245	8.5	163	0.0	2,573	242	10.4	16
Wrentham	11,268	40,634	4.4	40,137	4.6	242	3.1	28,343	3.5	4,889	1.4	4,404	8.8	28,699	356	1.3	423
Yarmouth	23,651	83,327	-2.5	81,918	-2.5	754	2.4	53,339	3.3	1,527	2.1	24,521	-6.1	53,380	41	0.1	230

2015 Tax Rates

CITY/Town	2015 Tax Rates						CITY/Town	2015 Tax Rates					
	Assessed Value (\$000)	Year Certified	Com-posite	Resi-dential	Open Space	Comm., Indus., Personal		Assessed Value (\$000)	Year Certified	Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Abington	1,725,866	13	17.00	17.00	—	17.00	CHICOPEE	3,670,124	14	21.12	17.54	—	31.67
Acton	3,905,754	13	19.05	19.05	—	19.05	Chilmark	3,114,496	15	2.63	2.63	—	2.63
Acushnet	1,022,875	14	14.63	14.28	—	18.28	Clarksburg	120,987	13	14.09	14.09	—	14.09
Adams	470,221	13	22.07	21.37	—	25.38	Clinton	1,088,249	12	18.93	16.66	—	31.24
Agawam	2,812,761	13	19.11	15.74	—	28.29	Cohasset	2,613,497	15	12.71	12.71	—	12.71
Alford	271,040	14	4.30	4.30	—	4.30	Colrain	165,684	14	18.09	18.09	—	18.09
Amesbury	1,844,083	14	20.54	20.54	—	20.54	Concord	5,412,299	15	14.29	14.29	—	14.29
Amherst	2,190,528	15	20.54	20.54	—	20.54	Conway	245,917	14	16.17	16.17	—	16.17
Andover	7,229,947	15	16.91	14.97	14.97	24.77	Cummington	129,865	15	12.97	12.97	—	12.97
Arlington	7,770,112	13	13.55	13.55	—	13.55	Dalton	590,091	13	19.47	19.47	—	19.47
Ashburnham	563,925	15	22.28	22.28	—	22.28	Danvers	4,056,880	13	16.60	14.91	—	21.42
Ashby	267,381	15	19.68	19.68	—	19.68	Dartmouth	5,010,785	14	10.68	9.81	—	14.96
Ashfield	224,036	15	15.97	15.97	—	15.97	Dedham	4,138,033	13	19.40	15.87	—	33.95
Ashland	2,224,314	15	17.30	17.30	17.30	17.30	Deerfield	660,442	14	14.94	14.94	—	14.94
Athol	622,282	14	19.03	19.03	—	19.03	Dennis	6,084,856	14	6.40	6.40	6.40	6.40
ATTLEBORO	3,920,472	14	15.96	14.71	—	21.31	Dighton	838,630	13	16.62	14.80	—	27.76
Auburn	1,882,803	14	18.99	17.26	—	23.16	Douglas	876,822	15	16.46	16.46	—	16.46
Avon	755,551	14	24.07	16.37	—	32.82	Dover	2,317,964	15	12.70	12.70	—	12.70
Ayer	1,015,810	14	20.25	14.62	—	29.97	Dracut	2,904,745	15	14.93	14.93	—	14.93
Barnstable	12,702,784	13	8.40	9.30	—	8.40	Dudley	851,288	15	12.26	12.26	—	12.26
Barre	386,059	13	18.64	18.64	—	18.64	Dunstable	459,075	14	16.73	16.73	—	16.73
Becket	500,323	14	10.45	10.45	—	10.45	Duxbury	3,506,421	15	15.60	15.60	—	15.60
Bedford	3,157,092	15	18.36	14.62	10.94	32.12	East Bridgewater	1,503,175	13	17.76	17.76	—	17.76
Belchertown	1,346,661	15	17.89	17.89	—	17.89	East Brookfield	197,525	14	17.36	17.36	—	17.36
Bellingham	2,129,580	14	16.01	14.25	—	20.36	East Longmeadow	1,804,689	15	20.72	20.72	—	20.72
Belmont	5,927,739	13	12.90	12.90	—	12.90	Eastham	2,657,994	14	7.10	7.10	—	7.10
Berkley	736,712	13	13.91	13.91	—	13.91	Easthampton	1,429,490	14	15.15	15.15	—	15.15
Berlin	518,462	14	18.14	16.09	16.09	23.61	Easton	2,916,678	14	16.78	16.78	—	16.78
Bernardston	215,262	13	18.58	18.58	—	18.58	Edgartown	7,028,193	15	3.47	3.47	—	3.47
BEVERLY	5,591,093	15	15.77	14.11	14.11	25.70	Egremont	380,905	14	8.88	8.88	—	8.88
Billerica	5,584,578	15	18.67	14.04	—	32.67	Erving	652,382	13	13.25	8.62	8.62	14.32
Blackstone	814,952	14	19.48	19.48	—	19.48	Essex	747,594	14	15.42	15.42	—	15.42
Blandford	165,829	13	15.44	15.44	—	15.44	EVERETT	4,009,259	13	22.54	14.61	—	39.45
Bolton	898,801	12	20.98	20.98	—	20.98	Fairhaven	1,844,248	14	14.00	12.15	—	24.50
BOSTON	110,736,862	13	16.87	12.11	—	29.52	FALL RIVER	5,189,076	13	16.65	13.08	—	28.14
Bourne	4,095,522	15	10.07	10.07	—	10.07	Falmouth	11,045,498	15	8.19	8.19	8.19	8.19
Boxborough	976,999	13	16.65	16.65	—	16.65	FITCHBURG	2,093,135	13	21.96	20.68	—	26.35
Boxford	1,625,298	13	15.99	15.99	—	15.99	Florida	125,243	15	18.01	9.03	—	26.36
Boylston	600,295	14	17.41	17.41	—	17.41	Foxborough	2,624,495	14	15.76	15.19	—	17.52
Braintree	5,628,419	15	14.19	11.07	—	24.83	Frammingham	7,609,479	15	22.80	17.82	—	38.99
Brewster	3,379,745	14	8.26	8.26	—	8.26	Franklin	4,433,084	14	14.84	14.84	—	14.84
Bridgewater	2,368,994	13	16.24	16.24	—	16.24	Freeport	1,176,489	15	14.33	12.90	—	20.50
Brimfield	392,659	14	16.79	16.79	—	16.79	GARDNER	1,131,687	15	19.98	19.98	—	19.98
BROCKTON	5,462,968	14	21.72	18.15	—	33.88	Aquinnah (Gay Head)	702,216	15	5.12	5.12	—	5.12
Brookfield	247,903	14	19.15	19.15	—	19.15	Georgetown	1,135,604	13	16.03	16.03	—	16.03
Brookline	17,974,055	15	10.14	10.68	—	17.39	Gill	143,353	14	16.85	16.85	—	16.85
Buckland	208,175	14	16.80	16.80	—	16.80	GLOUCESTER	5,327,860	14	13.75	13.65	—	14.58
Burlington	5,289,709	15	18.08	11.35	—	29.40	Goshen	142,483	15	14.74	14.74	—	14.74
CAMBRIDGE	30,143,181	14	11.33	7.82	—	19.29	Gosnold	232,320	14	2.57	2.57	—	2.57
Canton	4,069,872	14	15.88	12.82	—	26.36	Grafton	2,151,037	14	16.50	16.50	—	16.50
Carlisle	1,261,338	13	19.00	19.00	—	19.00	Granby	568,756	15	18.31	18.31	—	18.31
Carver	1,122,144	15	18.67	17.01	—	26.14	Granville	191,059	13	12.68	12.68	—	12.68
Charlemont	125,983	14	17.88	17.88	—	17.88	Great Barrington	1,370,499	14	13.72	13.72	—	13.72
Charlton	1,381,344	15	13.42	13.42	—	13.42	Greenfield	1,320,118	14	22.51	22.51	—	22.51
Chatham	5,949,397	13	4.99	4.99	—	4.99	Groton	1,531,005	14	18.27	18.27	—	18.27
Chelmsford	4,652,434	14	18.70	18.70	—	18.70	Groveland	839,970	13	14.61	14.61	—	14.61
CHELSEA	2,399,374	13	19.11	14.40	—	33.45	Hadley	927,906	15	10.86	10.86	—	10.86
Cheshire	295,541	13	11.94	11.94	—	11.94	Halifax	762,653	14	18.99	18.99	—	18.99
Chester	117,843	13	19.30	19.30	—	19.30	Hamilton	1,365,497	15	17.09	17.09	—	17.09
Chesterfield	140,106	13	19.09	19.09	—	19.09	Hampden	548,903	15	18.98	18.98	—	18.98

CITY/Town	Assessed Value (\$000)	Year Certified	2015 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Hancock	294,036	13	2.84	2.84	—	2.84
Hanover	2,369,713	15	16.32	16.15	—	17.14
Hanson	1,104,990	14	15.92	15.92	—	15.92
Hardwick	218,327	12	15.90	15.90	—	15.90
Harvard	1,063,093	15	17.79	17.79	—	17.79
Harwich	4,700,114	13	8.97	8.97	—	8.97
Hatfield	503,422	13	13.17	13.17	—	13.17
HAYERHILL	5,303,663	15	17.18	15.35	—	26.80
Hawley	51,111	15	15.75	15.75	—	15.75
Heath	88,815	15	19.96	19.96	—	19.96
Hingham	5,919,439	15	12.53	12.53	—	12.53
Hinsdale	300,892	13	11.82	11.82	—	11.82
Holbrook	1,039,388	13	21.67	19.08	—	36.62
Holden	1,883,119	14	18.12	18.12	—	18.12
Holland	304,078	14	16.23	16.23	—	16.23
Holliston	2,093,783	13	19.38	19.38	—	19.38
HOLYOKE	2,049,448	14	25.00	19.04	—	39.93
Hopedale	648,656	13	17.79	16.58	—	26.69
Hopkinton	3,002,298	13	17.96	17.96	17.96	17.96
Hubbardston	410,425	13	14.92	14.92	—	14.92
Hudson	2,165,852	13	20.53	17.27	—	35.92
Hull	1,863,794	13	13.94	13.94	—	13.94
Huntington	190,749	13	17.22	17.22	—	17.22
Ipswich	2,471,919	14	13.51	13.51	—	13.51
Kingston	1,654,992	14	16.94	16.94	—	16.94
Lakeville	1,410,559	15	14.25	14.25	—	14.25
Lancaster	828,513	15	18.76	18.76	—	18.76
Lanesborough	402,791	15	18.98	18.98	—	18.98
LAWRENCE	3,115,349	15	18.97	15.12	—	32.43
Lee	909,239	15	14.08	14.08	—	14.08
Leicester	888,180	14	14.54	14.54	—	14.54
Lenox	1,108,052	15	12.88	12.33	—	15.18
LEOMINSTER	3,086,744	15	19.44	19.44	19.44	19.44
Leverett	250,104	15	19.88	19.88	—	19.88
Lexington	9,359,615	15	16.63	14.86	—	29.10
Leyden	83,935	14	17.17	17.17	—	17.17
Lincoln	1,862,057	13	14.31	14.15	—	18.60
Littleton	1,484,562	13	20.50	18.10	—	29.89
Longmeadow	1,957,668	15	23.76	23.62	—	26.13
LOWELL	6,332,312	14	18.55	15.48	—	32.46
Ludlow	1,923,513	15	17.29	17.29	—	17.29
Lunenburg	1,146,502	15	18.32	18.32	—	18.32
LYNN	5,837,593	15	19.19	16.75	—	33.58
Lynnfield	2,623,226	14	14.85	14.49	—	17.28
MALDEN	5,378,201	14	14.11	15.73	—	24.69
Manchester-by-the-Sea	2,178,396	14	10.84	10.84	—	10.84
Mansfield	3,177,934	14	16.73	15.50	—	20.75
Marblehead	5,326,283	13	11.08	11.08	—	11.08
Marion	1,482,861	15	11.11	11.11	—	11.11
MARLBOROUGH	4,526,131	13	19.59	15.76	—	27.43
Marshfield	4,318,871	15	13.29	13.29	—	13.29
Mashpee	4,578,284	15	9.11	9.11	9.11	9.11
Mattapoisett	1,553,494	15	13.00	13.00	—	13.00
Maynard	1,173,568	13	23.38	22.31	—	31.09
Medfield	2,389,049	13	16.04	16.04	—	16.04
MEDFORD	7,412,498	14	13.01	11.70	—	22.77
Medway	1,729,753	15	18.24	18.24	—	18.24
MELROSE	3,868,287	14	13.31	12.96	—	18.90
Mendon	804,752	14	16.01	16.01	—	16.01
Merrimac	675,632	13	16.25	16.25	—	16.25

CITY/Town	Assessed Value (\$000)	Year Certified	2015 Tax Rates			Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	
Methuen	4,628,974	15	16.33	14.60	—	25.57
Middleborough	2,239,819	14	15.97	15.78	—	16.77
Middlefield	65,485	14	17.44	17.44	—	17.44
Middleton	1,701,647	14	13.78	13.78	—	13.78
Milford	2,872,649	13	20.45	17.55	—	30.26
Milbury	1,357,048	15	16.46	16.46	—	16.46
Millis	1,049,514	15	17.00	17.00	—	17.00
Millville	252,291	14	17.24	17.24	—	17.24
Milton	4,774,697	12	14.27	13.94	—	22.40
Monroe	25,910	15	19.07	12.40	—	23.03
Monson	727,236	14	16.67	16.67	—	16.67
Montague	757,183	14	19.58	16.96	—	25.65
Monterey	502,420	15	5.92	5.92	—	5.92
Montgomery	106,187	13	14.37	14.37	—	14.37
Mount Washington	84,288	14	5.73	5.73	—	5.73
Nahant	758,716	15	10.92	10.92	—	10.92
Nantucket	18,181,425	13	3.65	3.61	3.45	6.38
Natick	6,984,849	13	13.82	13.82	—	13.82
Needham	8,838,728	15	12.82	11.29	—	22.43
New Ashford	40,798	15	8.49	7.90	7.90	11.05
NEW BEDFORD	5,237,212	14	19.40	15.73	—	33.56
New Braintree	110,735	13	16.24	16.24	—	16.24
New Marlborough	476,848	14	9.44	9.44	—	9.44
New Salem	107,965	13	16.75	16.48	16.48	20.10
Newbury	1,254,369	14	11.52	11.52	—	11.52
NEWBURYPORT	3,608,068	14	13.34	13.34	13.34	13.34
NEWTON	22,665,105	15	12.88	11.61	—	22.38
Norfolk	1,537,948	13	17.66	17.66	17.66	17.66
NORTH ADAMS	712,068	13	21.07	16.69	—	36.03
North Andover	4,294,276	13	15.14	14.39	—	20.29
North Attleborough	3,486,910	14	13.14	13.14	—	13.14
North Brookfield	381,991	13	15.59	15.59	—	15.59
North Reading	2,670,407	14	16.62	16.62	—	16.62
NORTHAMPTON	3,259,044	13	15.80	15.80	—	15.80
Northborough	2,568,866	13	16.73	16.73	—	16.73
Northbridge	1,424,745	14	13.38	13.38	—	13.38
Northfield	408,848	13	16.65	16.65	—	16.65
Norton	2,029,791	13	15.39	15.39	—	15.39
Norwell	2,348,573	15	16.50	16.50	—	16.50
Norwood	4,358,018	12	14.90	11.47	—	23.18
Oak Bluffs	2,550,305	15	7.96	7.96	7.96	7.96
Oakham	190,597	14	13.68	13.68	—	13.68
Orange	475,479	14	20.77	20.77	—	20.77
Orleans	3,614,838	14	6.42	6.42	—	6.42
Otis	611,854	13	7.53	7.53	—	7.53
Oxford	1,265,007	15	15.79	15.79	—	15.79
Palmer	884,865	14	19.33	19.33	—	19.33
Paxton	440,916	14	20.79	20.79	—	20.79
PEABODY	6,405,331	13	15.09	12.30	—	24.30
Pelham	171,729	15	20.79	20.79	—	20.79
Pembroke	2,372,469	15	14.74	14.74	—	14.74
Pepperell	1,101,392	15	15.95	15.95	—	15.95
Peru	85,795	14	18.36	18.36	—	18.36
Petersham	147,820	13	16.99	16.99	—	16.99
Phillipston	185,346	13	15.70	15.70	—	15.70
PITTSFIELD	3,331,646	15	22.07	18.06	18.06	36.63
Plainfield	83,001	15	17.83	17.83	—	17.83
Plainville	1,176,305	13	15.72	15.42	—	16.50
Plymouth	8,908,873	15	15.54	15.54	—	15.54
Plympton	477,978	14	16.95	16.95	—	16.95

CITY/Town	Assessed Value (\$000)	Year Certified	2015 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Princeton	438,771	12	17.30	17.30	—	17.30
Provincetown	2,460,042	13	7.38	7.38	—	7.38
QUINCY	11,420,499	15	17.30	14.60	—	30.26
Randolph	2,704,239	15	20.23	18.10	—	33.18
Raynham	1,876,364	13	17.13	15.24	—	21.59
Reading	3,999,638	14	14.70	14.70	—	14.70
Rehoboth	1,588,107	13	12.31	12.31	—	12.31
REVERE	4,265,006	15	17.00	14.80	—	29.74
Richmond	407,324	15	10.98	10.98	—	10.98
Rochester	813,572	15	14.07	14.07	—	14.07
Rockland	1,688,185	12	19.03	19.03	—	19.03
Rockport	1,803,730	14	11.00	11.00	—	11.00
Rowe	290,155	15	11.79	5.90	—	13.01
Rowley	915,871	14	14.24	14.24	14.24	14.24
Royalston	119,772	14	13.11	13.11	—	13.11
Russell	132,747	13	20.10	19.70	—	22.89
Rutland	732,960	14	17.65	17.65	—	17.65
SALEM	4,208,676	13	18.78	16.41	—	30.99
Salisbury	1,482,425	12	11.75	11.75	—	11.75
Sandisfield	216,133	13	13.00	13.00	—	13.00
Sandwich	3,683,718	15	14.82	14.82	—	14.82
Saugus	3,810,653	15	15.28	12.02	—	26.74
Savoy	63,658	13	16.25	16.25	—	16.25
Scituate	3,942,097	15	13.10	13.10	—	13.10
Seekonk	2,081,895	13	16.60	13.23	—	26.89
Sharon	2,958,430	14	20.30	20.30	—	20.30
Sheffield	605,659	14	14.49	14.49	—	14.49
Shelburne	229,982	14	13.89	13.89	—	13.89
Sherborn	1,122,299	15	20.32	20.32	—	20.32
Shirley	569,550	14	17.31	17.31	—	17.31
Shrewsbury	4,946,815	14	13.20	13.20	—	13.20
Shutesbury	211,670	15	21.53	21.53	—	21.53
Somerset	2,030,198	13	18.82	17.35	—	29.73
SOMERVILLE	10,492,225	14	11.64	12.61	—	20.38
South Hadley	1,409,573	14	17.08	17.08	17.08	17.08
Southampton	654,497	14	15.71	15.71	—	15.71
Southborough	2,245,083	13	16.02	16.02	—	16.02
Southbridge	904,791	13	20.36	20.36	—	20.36
Southwick	982,512	13	16.94	16.94	—	16.94
Spencer	922,469	14	13.67	13.67	—	13.67
SPRINGFIELD	7,044,929	15	25.00	19.67	—	38.77
Sterling	942,550	13	17.29	17.29	—	17.29
Stockbridge	849,949	15	8.67	8.67	—	8.67
Stoneham	3,194,790	15	13.97	12.96	—	22.08
Stoughton	3,252,460	14	17.44	15.13	—	26.34
Stow	1,156,911	13	19.98	19.98	—	19.98
Sturbridge	1,112,376	14	19.24	19.24	19.24	19.24
Sudbury	4,088,916	13	17.99	17.60	—	24.88
Sunderland	338,075	14	14.31	14.31	—	14.31
Sutton	1,206,958	15	16.68	16.68	—	16.68
Swampscott	2,516,592	15	18.13	17.15	—	31.73
Swansea	1,910,179	14	14.89	13.13	—	23.82
TAUNTON	4,452,689	13	19.00	15.01	—	33.25
Templeton	552,837	13	16.64	16.64	—	16.64
Tewksbury	3,879,626	13	18.42	16.37	—	27.62
Tisbury	2,589,019	15	8.34	8.92	—	8.34
Tolland	184,691	13	6.95	6.95	—	6.95
Topsfield	1,215,214	13	16.45	16.45	—	16.45
Townsend	783,223	15	19.11	19.11	—	19.11
Truro	2,028,118	14	6.63	6.63	—	6.63

CITY/Town	Assessed Value (\$000)	Year Certified	2015 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Tyngsborough	1,386,228	14	16.96	16.96	—	16.96
Tyringham	189,952	15	6.66	6.66	—	6.66
Upton	985,636	14	16.95	16.95	—	16.95
Uxbridge	1,443,811	14	17.40	17.40	—	17.40
Wakefield	4,011,833	14	15.55	13.48	—	27.22
Wales	157,761	14	17.61	17.61	—	17.61
Walpole	3,788,155	14	16.41	15.70	—	20.93
WALTHAM	8,972,310	13	18.17	13.13	—	31.79
Ware	680,458	15	19.65	19.65	—	19.65
Wareham	3,167,130	15	11.04	11.04	—	11.04
Warren	317,212	15	18.75	18.75	—	18.75
Warwick	76,824	13	19.92	19.92	—	19.92
Washington	77,666	14	13.41	13.41	—	13.41
Watertown	5,444,172	13	15.93	15.03	—	27.87
Wayland	3,240,146	15	18.39	18.39	—	18.39
Webster	1,367,520	15	15.59	14.68	—	20.27
Wellesley	10,387,813	15	11.56	11.56	—	11.56
Wellfleet	2,166,651	14	6.78	6.78	—	6.78
Wendell	92,148	12	18.96	18.96	—	18.96
Wenham	792,165	15	16.25	16.25	—	16.25
West Boylston	833,283	14	18.34	18.34	—	18.34
West Bridgewater	1,010,475	13	21.32	17.81	—	28.78
West Brookfield	336,688	15	14.98	14.98	—	14.98
West Newbury	773,954	13	15.69	15.69	—	15.69
West Springfield	2,647,612	14	21.91	16.99	—	33.19
West Stockbridge	370,539	15	11.84	11.84	—	11.84
West Tisbury	2,392,976	15	5.71	5.71	—	5.71
Westborough	3,436,641	13	18.59	18.59	—	18.59
WESTFIELD	3,072,169	13	21.28	18.54	—	34.69
Westford	4,177,511	14	16.24	16.24	—	16.24
Westhampton	216,064	13	18.25	18.25	—	18.25
Westminster	833,100	13	18.95	18.95	—	18.95
Weston	5,612,459	15	12.28	12.28	—	12.28
Westport	2,941,674	13	7.93	7.93	—	7.93
Westwood	3,660,121	12	16.94	15.24	—	28.79
Weymouth	6,202,774	15	14.34	12.90	—	22.24
Whately	247,953	14	16.17	16.17	16.17	16.17
Whitman	1,315,541	14	15.61	15.61	—	15.61
Wilbraham	1,596,811	14	20.88	20.88	—	20.88
Williamsburg	303,272	13	17.99	17.99	—	17.99
Williamstown	959,107	15	15.61	15.61	—	15.61
Wilmington	3,707,628	13	18.71	14.37	—	32.74
Winchendon	616,215	15	16.72	16.72	—	16.72
Winchester	6,143,077	15	12.10	12.14	—	11.40
Windsor	111,556	12	13.31	13.31	—	13.31
Winthrop	1,839,698	15	14.34	14.34	14.34	14.34
WOBURN	6,167,849	15	15.03	10.17	—	26.30
WORCESTER	11,171,271	14	23.44	20.07	—	31.73
Worthington	167,236	15	13.94	13.94	—	13.94
Wrentham	1,802,829	13	15.72	14.98	—	18.71
Yarmouth	5,312,658	13	10.04	10.04	—	10.04

Debt Characteristics

Moody's ratings are from the Division of Local Services and Standard and Poor's (S&P) ratings are from October 2015. 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 2015 long-term debt outstanding divided by 2013 population.

Percent of Value: Same debt total divided by the total estimated equalized property value as of January 1, 2014, 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	880	0.8
Acton	Aaa	AAA	1,705	1.0
Acushnet	—	—	1,290	1.3
Adams	—	AA-	500	0.9
Agawam	Aa2	AA+	770	0.8
Alford	—	—	0	0.0
Amesbury	—	AA	2,272	2.0
Amherst	Aa2	AA+	446	0.8
Andover	Aa1	AAA	2,822	1.4
Arlington	Aa1	AAA	1,353	0.8
Ashburnham	A1	—	1,672	1.8
Ashby	—	—	0	0.0
Ashfield	—	—	743	0.6
Ashland	Aa2	AA+	2,436	1.8
Athol	A1	AA-	1,382	2.5
ATTLEBORO	A1	AA	1,405	1.6
Auburn	Aa2	AA+	1,813	1.5
Avon	Aa3	—	3,203	1.9
Ayer	Aa3	AA+	1,969	1.5
Barnstable	—	AAA	2,645	0.9
Barre	—	—	515	0.7
Becket	—	—	205	0.1
Bedford	Aa1	AAA	4,000	1.8
Belchertown	—	AA	2,019	2.1
Bellingham	Aa2	AA+	2,010	1.5
Belmont	Aaa	—	2,209	1.0
Berkley	A2	—	1,169	1.0
Berlin	Aa3	AA+	399	0.2
Bernardston	—	—	290	0.3
BEVERLY	Aa2	AA	1,682	1.2
Billerica	Aa2	AA+	1,916	1.4
Blackstone	—	AA+	1,316	1.4
Blandford	—	—	3,524	2.5
Bolton	Aa2	—	2,906	1.6
BOSTON	Aaa	AAA	1,780	1.0
Bourne	Aa2	AA	1,665	0.8
Boxborough	Aa2	AAA	1,020	0.5
Boxford	Aa1	—	1,195	0.6
Boylston	Aa3	—	546	0.4
Braintree	Aa2	AA+	3,777	2.5
Brewster	—	AAA	1,476	0.4
Bridgewater	A2	—	659	0.7
Brimfield	—	—	112	0.1
BROCKTON	A1	AA-	2,411	4.0
Brookfield	—	—	185	0.2
Brookline	Aaa	—	1,266	0.4
Buckland	—	—	509	0.5
Burlington	Aa1	AAA	2,128	1.0
CAMBRIDGE	Aaa	AAA	3,421	1.2
Canton	—	AAA	3,103	1.7

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Carlisle	Aa1	—	3,415	1.4
Carver	—	AA	553	0.6
Charlemont	—	—	116	0.1
Charlton	—	AA+	1,452	1.4
Chatham	Aa2	AAA	13,774	1.4
Chelmsford	—	AA+	2,988	2.2
CHELSEA	—	AA	930	1.6
Cheshire	—	AA-	416	0.4
Chester	—	—	516	0.6
Chesterfield	—	—	630	0.5
CHICOPEE	Aa3	AA-	1,248	1.8
Chilmark	—	AAA	5,296	0.1
Clarksburg	—	—	296	0.4
Clinton	A1	—	1,668	2.1
Cohasset	Aa1	AA+	8,863	2.8
Colrain	—	—	17	0.0
Concord	Aaa	—	3,681	1.3
Conway	—	—	169	0.1
Cummington	—	—	1,782	1.2
Dalton	—	AA	267	0.3
Danvers	Aa1	AA+	2,624	1.7
Dartmouth	Aa2	AAA	1,592	1.1
Dedham	—	AAA	2,251	1.4
Deerfield	Aa3	—	0	0.0
Dennis	—	AAA	1,093	0.2
Dighton	—	—	23	0.0
Douglas	Aa3	—	3,236	3.1
Dover	Aaa	—	1,684	0.4
Dracut	—	AA-	2,106	2.2
Dudley	Aa3	AA	533	0.7
Dunstable	A1	—	743	0.5
Duxbury	Aa1	AAA	6,463	2.8
East Bridgewater	Aa3	—	3,877	3.6
East Brookfield	—	—	0	0.0
East Longmeadow	Aa2	AA+	1,931	1.7
Eastham	Aa2	AAA	2,020	0.4
Easthampton	A1	AA	1,310	1.4
Easton	Aa3	—	1,828	1.4
Egartown	Aa2	—	4,976	0.3
Egremont	—	AA+	969	0.3
Erving	—	—	2,223	0.6
Essex	—	AA	4,770	2.2
EVERETT	Aa3	AA	1,380	1.6
Fairhaven	Aa2	—	1,027	0.8
FALL RIVER	—	A-	2,651	4.4
Falmouth	Aa2	AA+	3,809	1.0
FITCHBURG	A1	A+	1,764	3.2
Florida	—	—	11	0.0
Foxborough	Aa2	AA+	2,458	1.6
Framingham	Aa2	AA	2,270	2.1
Franklin	Aa2	AA+	1,470	1.1
Freetown	—	AA+	761	0.6
GARDNER	A1	AA-	706	1.2
Aquinnah (Gay Head)	—	—	301	0.0
Georgetown	Aa2	—	846	0.6
Gill	—	—	275	0.3
GLOUCESTER	Aa3	AA	4,370	2.3
Goshen	—	—	0	0.0
Gosnold	—	—	0	0.0
Grafton	Aa2	AA+	2,154	1.7

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Granby	—	AA	407	0.4
Granville	—	—	166	0.1
Great Barrington	—	AA+	1,164	0.6
Greenfield	A1	AA-	933	1.2
Groton	Aa3	AAA	1,862	1.4
Groveland	Aa3	—	454	0.4
Hadley	—	AA+	1,256	0.7
Halifax	Aa3	—	259	0.2
Hamilton	Aa2	AAA	822	0.5
Hampden	—	—	61	0.1
Hancock	—	—	0	0.0
Hanover	Aa2	—	3,362	2.0
Hanson	Aa3	—	679	0.6
Hardwick	—	—	611	0.8
Harvard	—	AA+	1,573	0.9
Harwich	—	AA+	2,262	0.6
Hatfield	—	AA	1,204	0.8
HAVRHILL	A1	AA	1,309	1.6
Hawley	—	—	316	0.2
Heath	—	—	415	0.3
Hingham	Aaa	AAA	2,423	0.9
Hinsdale	—	—	2,018	1.3
Holbrook	A2	AA-	1,825	1.9
Holden	Aa3	AA	2,376	2.2
Holland	—	—	194	0.2
Holliston	—	AA+	3,003	2.0
HOLYOKE	A1	—	2,156	4.1
Hopedale	Aa3	—	2,582	2.4
Hopkinton	—	AAA	3,285	1.7
Hubbardston	—	AA+	0	0.0
Hudson	—	AA	3,099	2.7
Hull	—	AA	2,489	1.3
Huntington	—	—	162	0.2
Ipswich	Aa2	—	3,063	1.7
Kingston	Aa2	AA+	3,683	2.7
Lakeville	—	AA+	561	0.4
Lancaster	Aa3	—	1,000	0.9
Lanesborough	A1	—	1,143	0.8
LAWRENCE	A3	A-	1,428	3.6
Lee	—	AA-	5,001	3.2
Leicester	—	AA+	583	0.7
Lenox	Aa2	—	2,731	1.1
LEOMINSTER	Aa2	—	1,360	1.7
Leverett	—	AA-	1,238	0.8
Lexington	Aaa	—	3,257	1.1
Leyden	—	—	0	0.0
Lincoln	—	AAA	2,091	0.7
Littleton	Aa2	AA	3,226	2.0
Longmeadow	Aa2	—	3,498	2.7
LOWELL	A1	AA-	2,174	3.6
Ludlow	Aa3	AA-	720	0.8
Lunenburg	Aa3	AA+	2,215	2.1
LYNN	A1	A+	686	1.1
Lynnfield	—	AA+	2,088	1.0
MALDEN	Aa3	A	1,694	2.0
Manchester	—	AAA	1,696	0.4
Mansfield	Aa2	AA	2,043	1.5
Marblehead	—	AAA	2,237	0.8
Marion	Aa2	AAA	6,340	1.9
MARLBOROUGH	Aa2	AA+	1,889	1.6

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Marshfield	—	AA+	2,946	1.7
Mashpee	—	AAA	1,713	0.5
Mattapoisett	—	AAA	4,345	1.7
Maynard	Aa3	—	5,507	4.8
Medfield	Aa1	—	2,631	1.4
MEDFORD	A1	AA	868	0.7
Medway	Aa3	AA+	3,147	2.4
MELROSE	Aa3	AA+	1,876	1.3
Mendon	Aa3	AA+	643	0.5
Merrimac	A1	—	884	0.8
Methuen	A2	AA-	1,187	1.2
Middleborough	Aa3	AA	1,460	1.5
Middlefield	—	—	403	0.3
Middleton	Aa2	—	1,971	1.1
Milford	Aa2	—	1,387	1.3
Millbury	Aa3	AA	2,107	2.1
Millis	Aa3	—	1,447	1.1
Millville	—	—	155	0.2
Milton	—	AAA	1,438	0.9
Monroe	—	—	0	0.0
Monson	A1	—	1,319	1.5
Montague	A1	AA-	1,275	1.4
Monterey	—	—	468	0.1
Montgomery	—	—	-94	-0.1
Mount Washington	—	—	36	0.0
Nahant	Aa3	—	1,868	0.8
Nantucket	Aa1	—	13,741	0.8
Natick	—	AAA	3,189	1.6
Needham	—	AAA	3,374	1.2
New Ashford	—	—	0	0.0
NEW BEDFORD	A1	AA-	2,317	4.1
New Braintree	—	—	0	0.0
New Marlborough	—	—	340	0.1
New Salem	—	—	190	0.2
Newbury	Aa2	—	2,016	1.1
NEWBURYPORT	Aa2	AAA	5,490	2.8
NEWTON	Aaa	—	2,531	1.0
Norfolk	Aa3	AA+	2,185	1.7
NORTH ADAMS	—	A-	611	1.1
North Andover	Aa2	AA+	1,783	1.2
North Attleborough	Aa3	AA	2,089	1.7
North Brookfield	—	A+	3,123	3.8
North Reading	Aa2	—	5,020	2.9
NORTHAMPTON	Aa2	AA+	2,486	2.1
Northborough	Aa1	—	1,556	0.9
Northbridge	Aa3	AA	511	0.6
Northfield	—	—	26	0.0
Norton	—	AA+	1,233	1.2
Norwell	—	AAA	1,796	0.8
Norwood	—	AA+	4,533	3.0
Oak Bluffs	—	AA+	3,861	0.7
Oakham	—	—	376	0.4
Orange	—	—	363	0.6
Orleans	—	AAA	3,813	0.6
Otis	—	AA	0	0.0
Oxford	Aa3	—	857	0.9
Palmer	A1	—	886	1.2
Paxton	Aa3	—	2,001	2.2
PEABODY	Aa1	—	895	0.7
Pelham	—	AA	735	0.5

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Pembroke	Aa3	AA	1,641	1.2
Pepperell	Aa3	—	1,050	1.1
Peru	—	—	681	0.6
Petersham	—	AA+	852	0.7
Phillipston	—	—	404	0.4
PITTSFIELD	A1	A+	1,539	2.0
Plainfield	—	—	575	0.4
Plainville	Aa3	—	1,357	1.0
Plymouth	Aa2	AA	2,080	1.3
Plympton	—	AA+	345	0.2
Princeton	Aa3	—	116	0.1
Provincetown	—	AA	16,725	1.9
QUINCY	Aa3	AA+	1,233	1.0
Randolph	—	AA	1,072	1.3
Raynham	A1	—	1,886	1.4
Reading	Aa2	AAA	1,330	0.8
Rehoboth	Aa3	—	34	0.0
REVERE	A1	AA-	1,185	1.5
Richmond	—	AA+	2,757	0.8
Rochester	Aa3	AA+	2,666	1.7
Rockland	A1	AA-	2,065	2.1
Rockport	Aa2	AA+	1,703	0.7
Rowe	—	—	0	0.0
Rowley	Aa2	—	2,983	2.0
Royalston	—	—	0	0.0
Russell	—	—	617	0.8
Rutland	A2	—	2,809	3.0
SALEM	Aa3	AA	1,201	1.2
Salisbury	Aa3	—	2,112	1.3
Sandisfield	—	—	0	0.0
Sandwich	—	AA+	1,356	0.7
Saugus	A1	—	1,025	0.8
Savoy	—	—	248	0.3
Scituate	Aa2	AA+	2,783	1.2
Seekonk	—	AA+	716	0.5
Sharon	Aa3	AA	2,922	1.8
Sheffield	—	—	0	0.0
Shelburne	—	—	15	0.0
Sherborn	—	AAA	2,147	0.8
Shirley	—	AA-	1,540	2.1
Shrewsbury	Aa2	—	1,916	1.4
Shutesbury	—	—	215	0.2
Somerset	Aa2	—	967	0.8
SOMERVILLE	Aa2	AA+	1,056	0.8
South Hadley	Aa2	—	1,242	1.5
Southampton	A1	—	764	0.7
Southborough	Aa1	AAA	2,322	1.0
Southbridge	A1	AA-	3,060	5.4
Southwick	Aa2	—	1,496	1.4
Spencer	Aa3	—	1,081	1.3
SPRINGFIELD	A2	AA-	1,518	3.3
Sterling	Aa2	—	1,544	1.2
Stockbridge	—	AA	5,920	1.4
Stoneham	Aa2	—	1,921	1.3
Stoughton	Aa3	—	1,187	1.0
Stow	—	AA+	2,212	1.3
Sturbridge	Aa3	AA	5,368	4.4
Sudbury	—	AAA	1,539	0.7
Sunderland	—	AA-	1,161	1.2
Sutton	Aa3	AA	4,375	3.2

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Swampscott	Aa2	—	2,733	1.6
Swansea	A1	AA	518	0.4
TAUNTON	A1	AA-	2,288	2.8
Templeton	—	—	1,380	2.0
Tewksbury	—	AA	4,602	3.5
Tisbury	—	AA	3,540	0.6
Tolland	—	—	4,202	1.1
Topsfield	Aa2	—	772	0.4
Townsend	Aa3	—	482	0.6
Truro	—	AA	3,062	0.3
Tyngsborough	Aa3	—	505	0.4
Tyringham	—	—	312	0.1
Upton	—	AA	1,366	1.1
Uxbridge	Aa3	AA+	2,710	2.6
Wakefield	Aa2	—	1,655	1.1
Wales	—	—	32	0.0
Walpole	Aa2	—	1,047	0.7
WALTHAM	Aa1	AA+	1,611	1.1
Ware	A1	—	871	1.2
Wareham	A1	—	1,749	1.2
Warren	A1	A+	800	1.3
Warwick	—	—	31	0.0
Washington	—	—	82	0.1
Watertown	Aa2	AAA	1,170	0.7
Wayland	Aaa	—	5,246	2.2
Webster	A1	—	1,894	2.2
Wellesley	Aaa	AAA	3,648	1.0
Wellfleet	—	AAA	4,643	0.5
Wendell	—	—	1,335	1.2
Wenham	Aa2	AA+	1,342	1.0
West Boylston	A1	AA+	1,413	1.3
West Bridgewater	A1	AA	1,301	0.9
West Brookfield	—	AA-	35	0.0
West Newbury	Aa2	—	1,209	0.7
West Springfield	Aa3	AA	1,339	1.4
West Stockbridge	—	AA	2,461	0.8
West Tisbury	—	AA+	1,620	0.2
Westborough	Aa2	AAA	5,841	3.1
WESTFIELD	A1	AA	1,163	1.6
Westford	Aa2	AAA	2,794	1.6
Westhampton	—	—	464	0.3
Westminster	—	AA	428	0.4
Weston	Aaa	AAA	6,304	1.3
Westport	Aa3	—	615	0.3
Westwood	Aa1	AAA	51	0.0
Weymouth	Aa3	AA	1,591	1.4
Whately	—	—	32	0.0
Whitman	Aa3	—	1,026	1.1
Wilbraham	Aa2	—	550	0.5
Williamsburg	—	AA+	2,337	1.8
Williamstown	Aa1	—	535	0.4
Wilmington	—	AA+	2,009	1.2
Winchendon	—	AA-	1,158	1.8
Winchester	Aaa	AAA	3,090	1.1
Windsor	—	—	89	0.1
Winthrop	Aa3	AA-	605	0.6
WOBURN	Aa1	—	2,019	1.3
WORCESTER	Aa3	—	3,332	5.2
Worthington	—	—	34	0.0
Wrentham	Aa2	AA+	1,106	0.7
Yarmouth	—	AA+	795	0.3

Other Characteristics

CITY/Town	Per Capita Amounts			Comparative Single-Family Tax Bill	Percent Low-Income Students	CITY/Town	Per Capita Amounts			Comparative Single-Family Tax Bill	Percent Low-Income Students
	2011 Income	Equalized Value	Expenditures				2011 Income	Equalized Value	Expenditures		
	Abington	30,052	109,092				2,943	6,275	17.4		
Acton	55,932	168,844	3,885	7,032	4.1	Concord	100,013	287,301	4,936	5,275	4.1
Acushnet	25,814	100,560	2,799	5,271	13.9	Conway	29,359	132,069	3,166	5,969	14.2
Adams	19,128	58,061	1,784	7,888	35.3	Cummington	25,448	148,936	2,610	4,787	21.6
Agawam	25,458	102,582	3,281	5,810	25.6	Dalton	27,946	88,785	2,279	7,187	24.1
Alford	35,038	572,843	2,790	1,587	25.3	Danvers	35,019	151,494	4,021	5,503	15.3
Amesbury	31,353	111,066	3,560	7,582	16.6	Dartmouth	28,245	144,277	2,678	3,621	18.5
Amherst	15,579	57,067	2,088	7,582	22.0	Dedham	43,117	166,228	4,024	5,858	17.1
Andover	66,653	206,537	4,717	5,526	5.7	Deerfield	33,127	133,748	3,029	5,515	15.3
Arlington	45,654	179,728	3,418	5,001	8.6	Dennis	26,949	444,370	3,922	2,362	33.7
Ashburnham	28,509	95,120	2,846	8,224	14.2	Dighton	30,391	116,279	2,451	5,463	11.8
Ashby	27,356	91,195	2,204	7,264	14.9	Douglas	31,271	104,620	3,361	6,076	12.8
Ashfield	24,386	133,255	2,634	5,895	25.8	Dover	188,206	398,549	5,898	4,688	3.4
Ashland	42,176	132,238	3,726	6,386	10.7	Dracut	29,033	95,163	2,805	5,511	18.9
Athol	17,944	54,652	1,817	7,024	42.4	Dudley	24,442	76,872	1,476	4,525	17.3
ATTLEBORO	26,829	88,510	3,155	5,430	25.0	Dunstable	60,690	139,697	2,863	6,175	6.0
Auburn	29,623	119,182	3,392	6,371	14.7	Duxbury	70,008	227,328	4,868	5,758	4.3
Avon	27,966	172,886	5,328	6,042	31.2	East Bridgewater	27,922	106,885	3,313	6,555	14.5
Ayer	27,225	129,397	4,011	5,396	22.9	East Brookfield	27,180	95,005	2,198	6,408	26.6
Barnstable	31,096	301,879	3,930	3,433	24.8	East Longmeadow	35,439	114,184	3,628	7,648	14.5
Barre	22,731	74,678	2,090	6,880	19.4	Eastham	26,633	572,429	5,314	2,621	21.1
Becket	20,983	290,096	3,753	3,857	22.4	Easthampton	24,708	92,814	2,629	5,592	22.2
Bedford	53,790	217,358	6,134	5,396	8.1	Easton	40,568	126,654	3,358	6,194	9.3
Belchertown	29,018	95,122	3,296	6,603	15.7	Edgartown	38,584	1,625,616	8,426	1,281	19.5
Bellingham	31,333	129,772	3,493	5,260	14.8	Egremont	21,701	334,777	3,408	3,278	25.3
Belmont	69,079	227,405	4,451	4,762	6.4	Erving	16,702	366,981	5,600	3,182	18.4
Berkley	30,710	115,924	2,883	5,134	14.3	Essex	45,480	212,699	4,589	5,692	6.2
Berlin	40,218	181,372	3,996	5,939	10.2	EVERETT	17,192	88,380	4,299	5,393	39.5
Bernardston	24,937	104,208	2,271	6,858	20.1	Fairhaven	25,906	121,220	3,342	4,485	25.3
BEVERLY	36,380	139,780	3,207	5,208	22.3	FALL RIVER	14,808	60,462	3,097	4,828	49.8
Billerica	31,243	132,887	3,646	5,182	11.8	Falmouth	31,539	364,959	4,186	3,023	24.5
Blackstone	26,267	92,961	2,568	7,190	15.7	FITCHBURG	16,615	54,407	3,234	7,633	46.7
Blandford	27,427	138,458	3,288	5,699	23.9	Florida	14,499	163,503	4,758	3,333	30.5
Bolton	68,699	183,850	4,315	7,744	5.3	Foxborough	40,568	156,599	4,129	5,607	11.9
BOSTON	35,786	171,542	4,138	4,470	42.4	Frankenfield	29,644	108,051	4,096	6,578	26.2
Bourne	28,402	213,883	3,660	3,717	19.3	Franklin	40,407	139,004	3,718	5,478	7.2
Boxborough	59,751	194,279	3,594	6,146	4.1	Freetown	29,908	130,891	2,498	4,762	12.5
Boxford	81,854	197,649	3,884	5,902	3.0	GARDNER	18,498	58,779	3,064	7,375	41.7
Boylston	48,499	141,064	3,166	6,426	7.4	Aquinnah (Gay Head)	15,282	2,442,223	14,776	1,890	14.0
Braintree	35,722	151,783	3,566	4,086	16.0	Georgetown	40,221	138,493	3,689	5,917	7.0
Brewster	30,164	363,506	4,685	3,049	19.9	Gill	21,390	98,887	2,116	6,220	35.3
Bridgewater	26,603	91,030	2,177	5,994	12.1	GLOUCESTER	33,101	186,961	4,077	5,038	27.5
Brimfield	32,310	106,613	2,520	6,197	16.4	Goshen	12,144	137,890	2,771	5,441	15.9
BROCKTON	17,636	61,003	4,101	6,699	44.6	Gosnold	12,413	3,048,664	21,096	949	0.0
Brookfield	23,655	75,557	2,477	7,069	23.7	Grafton	40,648	125,480	3,205	6,090	8.2
Brookline	65,085	288,381	4,287	3,942	7.9	Granby	27,512	92,548	3,045	6,758	15.3
Buckland	18,213	112,760	2,377	6,201	28.2	Granville	29,202	127,893	2,190	4,680	20.5
Burlington	37,429	203,666	5,223	4,189	9.7	Great Barrington	32,871	193,401	3,750	5,064	22.3
CAMBRIDGE	51,439	277,138	5,551	2,886	27.0	Greenfield	19,287	77,850	3,446	8,309	38.2
Canton	48,593	183,775	4,236	4,732	11.0	Groton	56,475	137,925	3,286	6,744	5.5
Carlisle	95,600	246,827	5,514	7,013	2.2	Groveland	33,558	114,094	2,353	5,393	9.5
Carver	26,196	98,668	3,346	6,279	16.3	Hadley	25,975	186,007	3,521	4,009	13.6
Charlemont	20,183	104,280	2,394	6,600	31.7	Halifax	28,934	104,052	2,823	7,009	14.7
Charlton	31,638	107,268	2,077	4,953	17.4	Hampton	59,462	161,477	3,564	6,308	5.8
Chatham	42,083	1,010,698	7,291	1,842	22.4	Hamden	37,231	109,375	2,411	7,006	12.6
Chelmsford	41,984	136,328	3,550	6,902	8.3	Hancock	8,731	431,273	2,937	1,048	10.0
CHELSEA	15,125	59,314	4,150	5,315	45.7	Hanover	43,192	166,913	4,088	5,961	5.4
Cheshire	25,094	93,231	1,660	4,407	35.2	Hanson	29,180	111,691	2,334	5,876	17.4
Chester	20,007	90,361	2,208	7,124	23.8	Hardwick	13,912	75,483	1,704	5,869	20.0
Chesterfield	17,962	121,887	2,697	7,046	14.2	Harvard	56,549	170,804	3,904	6,567	2.9
CHICOPEE	18,003	68,650	3,297	6,474	48.9	Harwich	30,416	394,854	4,945	3,311	22.4
Chilmark	48,479	3,546,973	11,923	971	14.3	Hatfield	29,329	159,385	3,421	4,861	7.5
Clarksburg	18,792	74,051	2,728	5,201	25.3	HAVERHILL	24,724	84,385	2,931	5,666	33.6
Clinton	24,906	78,627	3,220	6,149	29.5	Hawley	13,160	146,062	3,293	5,814	30.3
Cohasset	83,236	316,979	5,981	4,691	4.5	Heath	12,306	124,677	3,057	7,367	28.1

CITY/Town	Per Capita Amounts			Comparative Single-Family Tax Bill	Percent Low-Income Students	CITY/Town	Per Capita Amounts			Comparative Single-Family Tax Bill	Percent Low-Income Students
	2011 Income	Equalized Value	Expenditures				2011 Income	Equalized Value	Expenditures		
	Hingham	81,511	263,045				4,313	4,625	4.2		
Hinsdale	27,657	153,054	2,578	4,363	22.9	Nantucket	43,287	1,713,266	11,151	1,332	16.8
Holbrook	25,795	96,123	3,419	7,043	27.1	Natick	47,566	197,692	4,118	5,101	8.3
Holden	37,483	110,478	2,912	6,688	7.6	Needham	87,232	278,902	5,102	4,167	4.5
Holland	26,835	126,284	2,663	5,991	25.3	New Ashford	21,996	177,846	2,963	2,916	0.0
Holliston	47,765	148,110	4,495	7,153	6.0	NEW BEDFORD	14,915	56,448	3,341	5,806	50.5
HOLYOKE	14,603	52,400	3,705	7,028	57.3	New Braintree	33,283	109,738	2,250	5,994	20.1
Hopedale	34,531	108,042	4,118	6,120	9.9	New Marlborough	21,387	341,942	3,549	3,484	25.3
Hopkinton	73,764	194,429	4,690	6,629	2.9	New Salem	23,653	109,452	2,849	6,083	34.0
Hubbardston	29,834	95,719	1,926	5,507	19.4	Newbury	49,894	187,160	2,646	4,252	15.4
Hudson	32,258	113,745	3,821	6,375	17.8	NEWBURYPORT	48,995	197,499	4,152	4,924	7.3
Hull	33,348	184,457	3,808	5,145	25.9	NEWTON	103,939	253,690	4,700	4,285	7.2
Huntington	27,945	92,305	2,162	6,356	23.2	Norfolk	43,801	128,893	3,199	6,519	5.7
Ipswich	44,977	183,580	3,718	4,987	11.6	NORTH ADAMS	14,388	54,338	2,958	6,160	48.5
Kingston	32,740	134,362	3,868	6,253	12.9	North Andover	54,661	148,459	3,314	5,312	11.1
Lakeville	33,771	132,167	2,253	5,260	13.5	North Attleborough	37,038	121,714	3,159	4,850	12.5
Lancaster	28,682	105,304	2,559	6,925	5.5	North Brookfield	23,896	81,798	3,102	5,754	24.2
Lanesborough	21,836	137,993	3,539	7,006	22.5	North Reading	47,947	174,295	4,343	6,135	6.5
LAWRENCE	12,074	39,958	3,696	5,581	57.6	NORTHAMPTON	26,951	117,634	3,826	5,832	21.5
Lee	24,087	153,949	3,923	5,197	24.8	Northborough	50,038	180,907	3,992	6,175	8.0
Leicester	26,041	80,069	2,460	5,367	17.2	Northbridge	29,518	91,650	2,805	4,939	20.2
Lenox	39,704	241,932	5,469	4,551	22.2	Northfield	25,716	137,941	2,821	6,146	20.1
LEOMINSTER	24,449	79,516	3,306	7,176	31.9	Norton	30,110	105,403	2,997	5,681	14.1
Leverett	33,470	147,079	3,514	7,338	18.6	Norwell	71,404	219,745	4,785	6,090	3.7
Lexington	88,987	283,934	6,843	5,485	4.7	Norwood	33,973	152,783	5,920	4,234	19.2
Leyden	26,306	118,594	2,773	6,338	20.6	Oak Bluffs	17,319	564,201	6,271	2,938	19.6
Lincoln	126,821	290,123	5,515	5,223	7.0	Oakham	30,894	104,776	1,822	5,049	19.7
Littleton	42,066	165,094	4,823	6,681	6.8	Orange	38,178	64,758	2,652	7,666	39.2
Longmeadow	60,189	128,395	4,135	8,718	6.2	Orleans	16,139	655,937	5,633	2,370	19.2
LOWELL	18,174	60,193	3,310	5,714	44.8	Otis	24,341	411,315	3,420	2,779	34.9
Ludlow	23,798	90,807	2,859	6,382	22.1	Oxford	25,318	93,364	2,863	5,828	25.8
Lunenburg	31,099	107,913	3,028	6,762	11.9	Palmer	23,060	73,722	2,947	7,135	30.6
LYNN	17,649	61,629	3,311	6,183	44.5	Paxton	35,163	92,793	2,568	7,674	7.7
Lynnfield	59,558	201,434	4,182	5,348	6.5	PEABODY	27,592	125,402	3,049	4,540	25.8
MALDEN	21,540	86,248	2,971	5,806	34.8	Pelham	32,242	136,751	4,297	7,674	18.8
Manchester	99,243	433,642	5,474	4,001	6.2	Pembroke	33,551	131,693	3,364	5,441	11.2
Mansfield	39,976	136,442	3,999	5,721	9.3	Pepperell	31,804	95,859	2,142	5,887	14.7
Marblehead	78,969	263,727	4,165	4,090	8.3	Peru	18,043	105,849	2,413	6,777	22.8
Marion	47,145	328,647	5,117	4,101	11.9	Petersham	26,861	121,717	3,456	6,271	28.9
MARLBOROUGH	30,246	118,246	3,752	5,817	23.6	Phillipston	24,254	111,867	2,248	5,795	22.7
Marshfield	40,413	172,505	3,724	4,906	10.7	PITTSFIELD	22,683	78,355	3,330	6,666	39.8
Mashpee	28,845	335,424	4,193	3,363	24.1	Plainfield	19,469	134,033	2,966	6,581	25.1
Mattapoisett	46,296	262,432	4,697	4,798	10.9	Plainville	36,179	139,117	3,342	5,692	11.2
Maynard	32,967	114,239	4,245	8,235	13.0	Plymouth	29,485	154,963	3,668	5,736	18.7
Medfield	77,499	194,877	4,602	5,921	3.3	Plympton	31,145	177,806	3,748	6,256	14.7
MEDFORD	30,170	128,128	2,738	4,319	22.9	Princeton	47,097	133,773	2,798	6,386	7.8
Medway	42,181	132,197	4,063	6,733	7.8	Provincetown	36,811	872,821	10,839	2,724	22.8
MELROSE	38,770	139,994	3,260	4,784	9.9	QUINCY	27,870	123,796	3,529	5,389	31.9
Mendon	44,494	137,002	2,919	5,909	7.7	Randolph	24,010	83,042	3,106	6,681	30.2
Merrimac	31,488	106,000	2,396	5,998	9.3	Raynham	32,555	137,391	2,975	5,625	12.4
Methuen	25,722	94,953	3,081	5,389	28.7	Reading	44,656	159,026	3,789	5,426	6.4
Middleborough	25,805	98,041	3,358	5,825	22.6	Rehoboth	35,127	133,571	2,094	4,544	11.7
Middlefield	16,941	125,966	2,648	6,437	24.0	REVERE	19,047	76,930	3,099	5,463	37.6
Middleton	39,801	182,423	3,408	5,086	5.9	Richmond	46,152	324,708	4,220	4,053	16.4
Milford	29,361	102,810	3,480	6,478	24.9	Rochester	33,835	157,802	3,671	5,193	10.1
Millbury	27,332	102,036	3,052	6,076	19.2	Rockland	24,767	98,609	3,246	7,024	25.3
Millis	36,594	129,567	3,712	6,275	9.5	Rockport	41,780	254,199	4,719	4,060	17.9
Millville	27,283	78,627	1,771	6,364	15.7	Rowe	26,901	703,743	11,501	2,178	23.8
Milton	57,880	168,199	3,525	5,145	8.9	Rowley	37,666	148,721	3,513	5,256	15.3
Monroe	5,545	187,145	7,076	4,577	8.0	Royalston	21,829	96,053	1,825	4,839	39.7
Monson	25,254	87,733	3,027	6,153	19.1	Russell	24,141	80,569	2,883	7,272	24.7
Montague	19,806	93,542	2,469	6,260	35.3	Rutland	31,796	92,662	2,406	6,515	7.6
Monterey	23,534	494,849	3,974	2,185	25.3	SALEM	25,473	99,497	3,315	6,057	36.9
Montgomery	33,911	124,755	2,362	5,304	25.5	Salisbury	24,547	167,645	2,967	4,337	15.6
Mount Washington	29,229	509,328	8,259	2,115	0.0	Sandisfield	16,267	245,692	3,521	4,798	34.9

CITY/Town	Per Capita Amounts			Comparative Single-Family Tax Bill	Percent Low-Income Students
	2011	Equalized	Expenditures		
	Income	Value			
Sandwich	32,341	185,105	3,669	5,470	11.5
Saugus	28,607	135,787	3,102	4,437	21.5
Savoy	20,913	96,669	2,853	5,998	17.3
Scituate	47,826	224,285	4,299	4,835	8.7
Seekonk	32,750	144,415	3,401	4,883	11.7
Sharon	56,677	160,641	4,404	7,493	5.9
Sheffield	23,560	208,381	3,101	5,348	24.9
Shelburne	17,813	126,231	2,284	5,127	28.1
Sherborn	182,248	272,170	6,183	7,500	3.7
Shirley	22,958	73,072	2,017	6,389	22.8
Shrewsbury	44,619	137,010	3,289	4,872	7.4
Shutesbury	21,565	121,957	3,515	7,947	20.7
Somerset	25,928	121,063	3,341	6,404	15.5
SOMERVILLE	28,834	132,564	3,113	4,655	33.1
South Hadley	25,786	83,558	2,640	6,304	20.0
Southampton	34,054	112,994	2,741	5,799	11.6
Southborough	84,930	229,982	4,912	5,913	4.2
Southbridge	17,896	56,785	3,434	7,515	53.1
Southwick	31,340	104,441	2,551	6,253	20.5
Spencer	23,711	82,586	1,754	5,046	27.6
SPRINGFIELD	13,334	46,048	3,815	7,260	60.3
Sterling	39,709	125,437	2,881	6,382	7.9
Stockbridge	29,771	421,686	5,412	3,200	22.3
Stoneham	35,867	145,620	3,288	4,784	13.9
Stoughton	28,058	114,245	3,546	5,585	22.8
Stow	54,572	176,863	3,876	7,375	5.3
Sturbridge	37,356	121,011	3,864	7,102	16.0
Sudbury	93,407	226,192	4,960	6,496	3.8
Sunderland	24,242	95,292	2,160	5,282	22.0
Sutton	42,217	135,130	3,313	6,157	7.0
Swampscott	61,461	170,620	4,386	6,330	12.2
Swansea	28,165	121,571	2,513	4,846	20.5
TAUNTON	21,499	82,405	3,615	5,540	35.5
Templeton	22,149	70,259	1,813	6,142	22.7
Tewksbury	33,466	132,182	3,934	6,042	11.5
Tisbury	52,659	639,689	7,242	3,292	21.8
Tolland	20,499	384,027	3,678	2,565	20.5
Topsfield	60,741	192,187	4,004	6,072	3.4
Townsend	29,093	85,293	2,125	7,054	14.6
Truro	32,108	1,058,294	9,553	2,447	19.2
Tyngsborough	36,262	117,310	3,220	6,260	11.9
Tyringham	19,172	594,027	4,672	2,458	0.0
Upton	42,100	128,776	2,926	6,256	7.7
Uxbridge	31,669	105,746	3,433	6,423	15.0
Wakefield	38,221	157,427	3,628	4,976	10.0
Wales	21,052	88,837	2,327	6,500	24.8
Walpole	42,409	157,882	3,711	5,795	8.4
WALTHAM	29,692	153,301	3,898	4,846	24.3
Ware	21,593	74,091	3,042	7,253	38.1
Wareham	20,892	144,879	3,023	4,075	35.0
Warren	16,944	61,526	1,775	6,921	31.7
Warwick	20,119	104,622	2,762	7,353	20.8
Washington	25,285	150,082	2,917	4,950	24.3
Watertown	36,765	170,712	3,820	5,548	19.4
Wayland	133,867	236,137	5,824	6,788	4.2
Webster	22,629	85,271	2,730	5,419	40.3
Wellesley	138,036	351,082	5,606	4,267	4.3
Wellfleet	40,255	847,420	7,623	2,503	18.8
Wendell	19,491	109,027	3,228	6,998	34.6
Wenham	81,173	141,174	3,203	5,998	5.9
West Boylston	28,783	110,121	3,335	6,770	13.9
West Bridgewater	30,095	142,680	4,401	6,574	18.1
West Brookfield	30,031	94,378	1,921	5,529	30.7
West Newbury	55,793	181,269	3,698	5,791	8.8
West Springfield	24,161	92,527	3,509	6,271	41.9

CITY/Town	Per Capita Amounts			Comparative Single-Family Tax Bill	Percent Low-Income Students
	2011	Equalized	Expenditures		
	Income	Value			
West Stockbridge	29,574	295,738	4,047	4,370	22.3
West Tisbury	30,012	860,391	6,023	2,108	14.3
Westborough	53,248	187,169	5,123	6,862	6.8
WESTFIELD	23,480	74,484	3,470	6,843	31.1
Westford	51,230	176,733	4,689	5,994	3.6
Westhampton	32,481	136,971	3,185	6,736	10.0
Westminster	33,584	115,623	3,133	6,995	14.3
Weston	267,636	471,984	7,980	4,533	3.3
Westport	31,714	194,404	2,249	2,927	20.0
Westwood	89,407	248,593	5,303	5,625	3.2
Weymouth	29,096	111,924	2,967	4,762	22.2
Whately	20,664	173,195	3,707	5,969	22.3
Whitman	25,952	90,365	2,223	5,762	17.5
Wilbraham	39,721	114,594	3,057	7,707	12.6
Williamsburg	23,835	131,523	3,152	6,640	12.4
Williamstown	31,087	137,461	2,884	5,762	17.1
Wilmington	35,872	162,951	4,003	5,304	8.0
Winchendon	19,297	62,793	2,974	6,172	29.6
Winchester	90,091	273,751	4,825	4,481	3.9
Windsor	22,850	127,304	2,242	4,913	23.1
Winthrop	28,410	94,790	2,949	5,293	22.4
WOBURN	31,928	158,358	3,738	3,754	21.4
WORCESTER	18,878	63,634	3,555	7,408	46.4
Worthington	27,350	140,879	2,823	5,145	22.8
Wrentham	47,602	162,602	3,562	5,529	7.2
Yarmouth	25,132	231,017	3,464	3,706	33.7

2014 Municipal Financial Data

CITY/Town	2012 Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources		Local Receipts		Tax Limit (\$000)	Excess Capacity (\$000)	Levy from Growth (\$000)		
		2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)					
		2012 (\$000)	2014 (\$000)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)			
Abington	16,060	48,047	1.5	47,451	1.5	210	1.5	28,445	1.4	9,424	1.4	8,139	3.9	28,461	16	0.1	245	351
Action	22,599	91,842	4.5	90,868	4.4	229	2.7	72,281	2.9	7,228	1.3	9,835	10.4	72,723	441	0.6	617	907
Acushnet	10,326	28,511	0.9	28,033	0.9	185	1.3	14,445	3.5	7,674	-0.2	4,829	-1.6	14,450	5	0.0	96	154
Adams	8,383	14,288	5.1	14,072	5.2	40	14.1	9,604	9.5	2,505	4.1	1,233	0.7	9,712	108	1.1	45	105
Agawam	28,608	92,263	1.8	91,160	1.8	176	-2.7	51,739	3.4	23,102	0.7	15,052	13.8	60,907	9,168	17.7	2,959	1,991
Alford	492	1,435	12.4	1,406	12.0	1	-25.3	1,157	1.5	14	7.7	84	-7.8	1,399	242	20.9	8	24
Amesbury	16,535	60,495	4.0	58,459	3.5	1,753	29.8	36,887	2.7	11,555	1.7	9,602	9.0	38,961	2,074	5.6	319	360
Amherst	39,016	80,256	3.3	79,049	3.5	780	-15.6	43,254	3.5	13,847	1.8	18,545	3.7	43,284	4	0.0	504	455
Andover	34,142	157,580	7.4	153,841	7.3	2,757	13.3	117,506	5.0	11,977	5.1	23,976	2.7	117,859	353	0.3	1,479	1,564
Arlington	43,711	149,265	3.3	145,418	3.7	2,827	1.3	101,738	3.8	19,568	11.7	23,222	1.2	101,779	42	0.0	657	1,394
Ashburnham	6,134	16,147	2.9	16,008	3.0	47	-0.6	11,113	2.9	847	4.8	3,152	4.2	11,114	1	0.0	39	56
Ashtab	3,140	6,899	6.4	6,792	7.2	24	1.3	5,103	3.3	526	5.3	540	1.5	5,104	1	0.0	30	37
Ashfield	4,386	4,480	6.6	4,452	6.6	3	16.7	3,485	4.8	274	3.1	384	-1.8	3,487	2	0.0	32	28
Ashland	16,993	62,252	2.9	61,824	3.4	183	0.2	37,194	3.3	7,010	2.1	15,142	-0.7	37,210	16	0.0	284	357
Athol	11,631	20,192	6.2	19,949	6.4	74	-2.9	11,346	15.5	2,511	2.5	5,671	3.5	11,348	2	0.0	60	134
ATTLEBORO	43,837	137,149	6.9	135,540	6.9	972	5.1	60,503	3.2	42,859	3.9	27,642	5.8	60,517	14	0.0	538	375
Attum	16,287	55,057	3.3	54,342	3.3	207	8.9	34,834	3.0	9,861	2.8	7,880	6.3	37,784	2,950	8.5	680	588
Avon	4,386	23,787	10.5	23,264	11.5	120	2.2	17,655	5.1	1,573	2.9	1,644	1.5	17,757	102	0.6	175	552
Ayer	7,688	28,494	5.2	28,093	5.2	84	-1.7	18,958	4.1	845	-27.5	7,629	1.8	19,346	388	2.0	447	435
Barnstable	44,824	177,810	5.0	172,161	5.0	4,123	4.9	103,522	3.1	14,498	3.6	43,085	-6.4	103,638	116	0.1	757	793
Barre	5,429	10,782	-6.3	10,673	-6.3	28	18.2	6,206	1.0	942	2.8	2,810	1.1	6,718	512	8.3	138	164
Becket	1,778	6,109	1.8	6,006	2.2	4	-70.1	5,192	3.1	253	-1.4	606	-0.7	5,521	129	2.5	101	101
Bedford	13,765	80,411	1.0	79,192	1.0	326	-0.3	55,702	4.0	6,234	4.0	10,957	-5.1	56,746	1,044	1.9	609	1,058
Belchertown	14,719	48,375	2.2	48,171	2.4	90	-19.7	23,323	3.4	17,378	1.0	5,407	7.1	23,350	27	0.1	276	258
Beltingham	16,521	56,857	3.1	55,811	3.3	329	7.0	32,789	2.1	12,068	0.8	8,527	10.6	32,824	35	0.1	265	272
Belmont	25,204	107,865	3.1	105,419	3.2	1,634	1.1	79,994	2.7	8,323	2.3	21,153	5.5	74,279	285	0.4	720	740
Belkley	6,499	18,257	5.9	18,014	5.9	159	4.3	9,510	6.6	5,363	1.0	930	1.9	9,700	189	2.0	57	76
Berlin	2,902	11,751	5.4	11,515	5.0	33	5.3	9,247	6.2	650	-13.8	850	4.4	9,311	64	0.7	92	147
Bernardston	2,134	4,594	2.0	4,536	2.2	17	6.8	3,734	5.0	284	-2.1	328	13.9	3,989	255	6.8	136	38
BEVERLY	40,286	124,974	2.2	122,613	1.9	1,509	16.8	84,641	3.8	13,454	-2.0	25,050	-2.6	84,692	51	0.1	859	1,061
Billerica	41,454	151,536	3.4	146,334	3.5	3,011	2.4	103,443	4.2	24,554	0.4	15,885	3.8	108,460	5,017	4.8	1,216	2,269
Blackstone	9,059	23,323	7.5	23,009	6.9	42	-2.3	15,211	3.7	1,365	2.6	3,074	16.2	15,332	121	0.8	121	218
Blanford	1,240	4,077	13.6	4,045	13.8	3	-74.0	2,531	4.5	185	5.6	1,152	24.1	2,546	15	0.6	85	155
Bolton	5,016	21,246	3.2	21,077	3.3	7	-11.4	18,522	2.8	639	0.9	1,077	14.6	18,759	226	1.3	230	308
BOSTON	636,479	2,671,622	5.6	2,549,415	6.1	87,328	0.8	1,778,801	5.6	412,452	1.3	402,356	-1.5	1,778,952	130	0.0	28,251	53,035
Bourne	19,806	72,767	1.5	70,594	1.7	1,677	2.3	39,746	3.0	7,270	2.1	19,401	-4.3	39,749	2	0.0	361	223
Boxborough	5,105	20,546	-0.8	20,308	-0.8	65	-11.2	16,642	-0.4	1,846	0.9	1,366	0.0	17,908	1,267	7.6	116	155
Boxford	8,087	33,820	4.1	30,272	4.2	169	-12.7	24,077	2.5	2,338	0.1	2,772	13.3	25,001	924	3.8	117	140
Boylston	4,393	13,870	1.9	13,686	1.6	42	679.6	10,332	1.0	757	-4.2	1,597	0.9	10,877	545	5.3	105	120
Braintree	36,249	129,747	4.2	125,241	4.4	3,411	1.7	77,064	3.6	19,308	2.1	32,322	7.2	77,078	14	0.0	852	789
Brewster	9,806	43,499	2.7	42,693	2.7	424	-0.5	27,101	5.2	2,367	1.2	8,996	-2.6	27,125	24	0.1	164	224
Bridgewater	26,902	54,448	-1.0	53,678	-1.1	381	3.6	36,934	2.8	4,463	2.2	12,141	-12.9	36,945	11	0.0	335	287
Brimfield	3,660	8,915	5.8	8,803	5.8	12	12.3	6,317	4.9	1,643	0.9	557	12.5	6,318	11	0.0	111	111
BROCKTON	94,094	381,752	3.9	376,628	4.1	2,678	3.8	116,741	4.7	180,585	6.3	63,365	-2.7	116,745	4	0.0	1,538	1,426
Brookfield	3,403	8,083	1.6	8,017	1.5	16	31.4	4,600	4.2	1,923	0.8	759	2.3	4,609	9	0.2	28	37

2014 Municipal Financial Data

CITY/Town	Total Population		Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources		Local Receipts		Tax Limit		Excess Capacity		Levy from Growth			
	2012	2014	2014	Change	2014	Change	2014	Change	2014	Change	2014	Change	2014	Change	2014	Change	2014	Change	2014	Change	2014	Change
Brookline	59,115	254,926	2.3	247,054	2.5	6,146	1.7	175,784	3.3	16,659	10.1	50,258	3.4	175,799	16	0.0	1,920	1,935				
Buckland	1,902	4,466	6.3	4,431	6.7	6	-73.2	3,286	3.7	321	-0.3	474	-8.9	3,424	138	4.2	25	64				
Burlington	25,165	126,594	3.5	125,011	3.5	562	0.3	92,514	4.0	8,288	2.5	17,927	3.0	95,436	3,282	3.6	1,286	2,012				
CAMBRIDGE	106,471	588,322	3.5	574,208	3.6	9,569	0.9	328,545	3.7	30,602	-1.2	148,627	4.5	446,046	117,501	35.8	9,025	14,001				
Camton	21,932	92,127	4.0	89,545	3.6	815	2.1	62,465	3.8	7,546	3.1	18,954	4.0	63,076	611	1.0	680	999				
Carlisle	4,978	27,033	6.9	26,891	6.8	46	26.9	23,094	6.4	1,242	2.5	2,047	16.6	24,471	1,377	6.0	278	228				
Carver	11,521	36,175	4.1	35,737	4.1	190	2.3	20,019	4.6	11,384	1.2	2,753	-9.2	20,070	51	0.3	175	453				
Charlmont	1,263	3,104	4.5	3,054	4.7	23	-2.3	2,130	-2.6	312	-0.2	226	3.0	2,477	346	16.2	65	31				
Charlton	13,119	26,411	1.9	26,227	1.7	32	15.7	17,688	3.4	1,351	3.7	5,405	2.9	17,700	12	0.1	231	181				
Chatham	6,141	42,091	3.7	41,096	4.1	659	1.2	29,354	0.8	1,144	-0.7	9,166	2.3	30,302	948	3.2	243	212				
Chemsford	34,545	118,151	-0.2	116,499	0.1	340	3.9	84,216	4.8	15,543	1.6	14,190	-2.5	84,234	17	0.0	1,315	932				
CHELSEA	36,838	153,117	8.2	149,775	8.3	2,521	2.3	43,642	5.9	70,510	8.3	31,343	8.0	43,652	11	0.0	1,738	1,403				
Cheshire	3,219	5,155	-5.4	5,095	-5.4	26	0.6	3,291	5.1	672	-29.7	906	1.2	3,320	28	0.9	24	19				
Chester	1,351	3,267	-5.2	3,236	-5.0	3	24.0	2,459	3.9	329	3.1	330	-9.6	2,469	20	0.4	29	38				
Chesterfield	1,235	3,324	-6.1	3,290	-5.8	10	-59.1	2,577	3.5	321	4.8	218	7.0	2,795	218	8.5	30	41				
CHICOPEE	55,490	184,855	4.3	182,661	4.3	695	11.7	71,516	3.6	69,076	1.3	31,545	4.1	75,457	3,941	5.5	2,829	2,550				
Chilmark	900	9,594	13.9	9,342	14.4	208	-9.1	7,784	8.1	8	3.0	1,241	2.6	7,826	42	0.5	78	76				
Clarksburg	1,689	4,503	2.4	4,463	2.4	7	17.8	1,587	2.5	2,154	1.1	455	6.8	1,615	29	1.8	9	7				
Clinton	13,668	43,129	6.4	42,669	6.4	55	0.8	19,656	3.9	14,907	2.3	6,682	24.0	19,862	205	1.0	240	228				
Cotasset	8,195	50,731	5.9	49,584	5.9	923	7.1	31,880	3.6	2,721	20.8	12,556	-1.6	31,894	14	0.0	740	456				
Colrain	1,673	3,698	5.0	3,660	4.9	3	17.2	2,866	7.0	303	-2.3	191	0.0	2,970	104	3.6	65	54				
Concord	18,957	91,509	2.6	90,565	2.7	404	1.0	74,136	4.2	4,230	1.8	10,118	10.8	77,681	3,545	4.8	1,183	1,221				
Conway	1,904	5,854	-5.0	5,820	-4.9	4	5.0	3,827	9.9	800	1.7	320	-37.3	4,101	274	7.2	23	52				
Cummington	870	2,463	11.3	2,447	11.4	1	4.4	1,691	4.9	201	-1.8	143	0.3	1,729	38	2.2	10	13				
Dalton	6,733	15,402	3.2	15,276	3.0	33	3.1	10,984	2.1	1,393	4.4	1,738	7.4	11,121	137	1.2	78	59				
Danvers	27,020	106,242	3.6	104,663	3.6	818	-4.3	64,757	3.6	9,707	4.3	24,986	1.4	65,016	260	0.4	682	906				
Dartmouth	34,448	90,966	5.4	89,714	5.5	788	1.2	51,385	3.3	14,087	-0.2	18,900	2.4	51,394	9	0.0	634	706				
Deerham	24,974	102,954	0.4	98,458	0.7	2,220	0.6	79,874	2.9	7,155	3.5	12,213	-0.9	80,353	479	0.6	1,121	1,199				
Deerfield	5,119	14,822	2.4	14,663	2.3	21	-1.2	9,046	3.3	1,643	5.1	2,082	4.0	9,052	7	0.1	62	107				
Dennis	14,153	55,971	6.2	54,867	6.3	768	1.4	37,404	5.1	725	3.4	11,608	-2.2	37,443	39	0.1	252	255				
Dighton	7,152	17,655	4.1	17,255	3.3	148	10.6	13,883	5.7	772	0.3	1,941	-5.9	13,892	9	0.1	135	183				
Douglas	8,572	28,053	2.0	27,917	2.0	25	-6.4	13,919	2.1	9,467	0.7	2,797	2.8	13,926	7	0.0	144	108				
Dover	5,722	32,914	2.0	32,914	2.1	294	1.2	28,348	3.6	1,409	1.2	2,026	2.8	28,713	365	1.3	336	417				
Dread	30,220	83,114	3.9	82,405	3.8	366	9.2	40,259	4.5	23,886	3.4	17,330	0.9	40,262	3	0.0	437	383				
Dreux	11,557	16,423	2.6	16,285	2.6	27	25.8	9,658	3.0	1,721	4.3	4,576	3.9	9,667	8	0.1	66	57				
Dunstable	3,303	8,902	-0.6	8,843	-0.9	2	-6.1	7,194	0.7	233	0.2	1,118	-21.0	7,313	119	1.6	32	35				
Duxbury	15,172	76,476	15.1	75,967	15.3	276	3.3	52,916	16.0	5,742	4.1	12,793	2.1	53,408	492	0.9	366	363				
East Bridgewater	13,955	45,566	3.3	44,841	3.4	186	-5.4	34,186	3.7	12,560	0.8	5,007	-2.3	25,649	57	0.2	200	315				
Easton	2,186	4,660	2.4	4,606	2.4	20	9.3	3,411	5.3	431	7.2	449	0.0	3,435	24	0.7	37	81				
East Brookfield	15,896	59,710	5.0	59,322	5.1	135	1.6	36,248	9.7	12,021	1.2	7,067	-8.2	36,250	2	0.0	501	426				
East Longmeadow	4,946	26,128	10.5	25,445	10.4	510	17.0	18,552	6.0	511	1.1	4,913	11.8	18,556	4	0.0	82	104				
Eastham	16,007	40,834	2.7	40,495	2.9	91	-2.4	21,077	3.7	10,542	0.8	7,848	2.5	21,096	18	0.1	511	198				
Easthampton	23,352	76,162	4.0	75,196	3.9	577	4.7	47,091	4.5	12,706	1.0	12,582	10.3	47,095	4	0.0	413	638				
Edgartown	4,209	35,763	4.5	35,126	4.9	410	-13.0	24,471	4.5	1,752	-0.6	7,599	-0.7	25,330	859	3.5	186	246				
Egremont	1,225	4,157	4.6	4,121	4.5	1	-9.4	3,150	4.2	254	1.2	479	1.7	3,687	537	17.0	30	28				

2014 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax Limit (\$000)	Excess Capacity (\$000)	Levy from Growth (\$000)						
		2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)									
		2012 (\$000)	2014 (\$000)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)					
Erving	1,802	10,735	-3.9	10,601	-4.0	8	-15.7	8,478	5.0	624	5.3	533	-23.5	8,510	32	0.4	445	175
Essex	3,584	16,357	2.0	16,120	1.6	86	205.4	11,349	-0.9	241	2.8	3,767	1.8	11,497	149	1.3	134	79
EVERETT	42,567	178,566	5.2	171,854	5.4	4,641	-2.2	84,594	-3.1	64,177	9.7	21,890	1.2	90,386	5,791	6.8	1,519	1,128
Fairhaven	15,900	52,468	-0.1	51,847	-0.2	295	2.2	24,520	3.5	11,245	1.0	12,647	-8.1	24,602	82	0.3	119	165
FALL RIVER	88,945	268,059	3.4	265,068	3.5	2,018	6.6	82,626	4.0	124,984	2.8	53,541	2.9	82,673	47	0.1	1,335	1,206
Fitchburg	31,514	125,392	3.0	123,239	3.0	1,406	4.5	87,700	2.8	8,875	0.0	21,183	-3.9	87,913	213	0.2	860	929
FITCHBURG	40,411	127,139	-1.5	125,364	-1.5	824	2.7	43,842	3.6	55,371	0.9	24,310	3.4	43,843	1	0.0	519	459
Florida	749	3,386	3.9	3,364	3.9	1	61.5	2,133	2.1	641	3.1	345	73.4	2,200	67	3.1	3	13
Foxborough	17,087	67,336	1.7	66,430	1.7	343	-0.1	39,653	3.6	10,351	1.2	13,003	4.2	39,663	10	0.0	518	576
Frammingham	70,068	280,881	4.7	277,162	4.7	1,618	0.8	170,290	2.0	44,616	9.7	61,933	8.6	173,737	3,447	2.0	867	872
Franklin	32,374	121,748	5.5	120,420	5.5	581	1.9	61,508	5.2	31,142	0.4	22,839	11.6	61,508	1	0.0	844	1,047
GARDNER	8,948	29,191	2.1	28,000	2.1	321	1.5	15,689	-0.9	2,058	3.1	3,493	-0.3	16,202	513	3.3	160	192
GREENWICH	20,254	60,382	4.2	59,836	4.2	321	3.9	21,439	3.9	24,280	2.4	12,501	6.3	21,461	22	0.1	352	309
Aquinnah (City Head)	319	4,496	19.8	4,427	20.7	54	-9.5	3,435	10.0	5	24.0	667	18.1	3,498	63	1.8	43	23
Georgetown	8,377	27,690	2.1	27,436	2.2	176	-13.2	15,838	3.3	6,104	1.1	4,331	4.8	15,862	4	0.0	120	111
Gill	1,502	3,172	7.2	3,113	7.3	9	20.6	2,385	4.2	239	2.0	261	7.4	2,386	1	0.1	27	15
GLOUCESTER	29,191	114,355	4.9	111,591	4.8	2,334	6.6	67,540	3.9	11,616	-4.2	28,083	10.0	67,552	12	0.0	654	816
Goshen	1,056	2,948	6.3	2,911	6.6	12	3.7	2,075	6.3	221	7.6	372	11.3	2,087	1	0.0	—	2
Gosnell	76	1,512	13.8	1,494	13.6	7	-24.5	636	3.4	42	1.2	802	24.9	639	3	0.5	—	26
Grafton	18,045	52,631	-3.0	52,096	-3.3	142	2.9	32,652	1.9	12,049	14.5	6,012	-8.8	32,664	12	0.0	396	438
Granville	6,282	20,895	7.5	20,340	7.4	476	10.0	9,720	3.3	5,444	1.2	1,388	-14.4	9,723	3	0.0	154	113
Granville	1,605	3,377	5.1	3,340	6.5	2	-32.4	2,441	4.2	175	2.0	531	13.6	2,905	464	19.0	93	24
Great Barrington	7,003	25,307	3.8	25,068	3.8	71	3.9	17,931	0.3	1,002	2.6	3,482	13.2	19,699	1,768	9.9	220	254
Greenfield	17,553	54,002	-0.3	53,477	-0.4	242	3.4	26,920	-0.3	16,403	9.3	8,120	7.1	27,944	1,024	3.8	299	260
Groton	11,017	35,956	4.4	35,623	4.3	104	28.9	26,310	3.4	819	2.1	6,318	12.6	26,945	635	2.4	283	376
Groveland	6,794	17,375	13.9	17,064	14.2	139	-7.9	11,848	2.8	845	3.1	4,433	75.3	11,987	139	1.2	143	56
Hadley	5,270	17,236	4.2	16,956	4.4	202	-3.9	9,719	2.4	1,602	10.5	4,455	2.5	9,719	10.5	1.0	94	94
Halifax	7,546	20,908	-4.1	20,632	-4.1	119	10.6	13,910	2.8	3,637	-6.0	2,576	-10.7	14,181	271	1.9	142	123
Hanniston	8,072	27,743	3.3	27,273	3.3	245	6.4	22,685	2.3	739	2.9	3,015	-3.3	24,825	2,141	9.4	176	160
Hampden	5,156	11,553	0.0	11,463	-0.1	12	31.9	9,813	3.2	632	2.2	804	-6.1	10,125	312	3.2	96	109
Haneock	1,822	716	2.5	716	2.9	6	-1.3	832	-0.8	309	0.2	369	2.5	2,001	1,169	140.5	3	3
Hanover	14,151	57,315	2.5	56,648	2.5	206	2.1	36,956	2.7	9,467	1.3	8,097	7.6	37,975	1,019	2.8	446	464
Hanson	10,292	32,270	3.2	32,142	3.3	142	1.8	16,788	1.2	1,265	2.5	3,159	22.1	16,797	9	0.1	164	170
Hardwick	2,995	5,126	4.3	5,040	4.4	19	13.4	3,374	3.8	494	3.2	1,147	14.6	3,376	2	0.1	15	38
Harvard	6,530	24,523	3.6	24,071	3.6	361	9.8	18,117	2.8	3,148	1.0	1,989	27.1	18,121	4	0.0	151	121
Harwich	12,263	61,594	6.9	60,554	7.0	610	2.8	39,771	3.5	1,610	1.2	17,706	4.5	39,797	26	0.1	360	392
Hartfield	3,275	11,230	1.9	11,167	2.0	3	-5.9	6,284	2.2	1,130	-2.2	2,094	2.0	6,321	37	0.6	116	52
HAVERHILL	61,797	179,848	5.8	177,915	6.0	1,316	7.4	88,655	3.1	56,254	7.4	31,037	5.9	88,854	199	0.2	777	732
Hawley	337	993	-7.1	984	-6.4	1	-11.5	766	1.6	113	1.6	38	6.0	795	29	3.7	18	10
Heath	706	2,127	-0.3	2,109	-0.5	1	109.3	1,732	-2.7	97	8.6	120	0.0	1,973	241	13.9	47	48
Hingham	22,520	93,582	1.2	92,438	1.2	750	3.4	69,695	4.0	9,831	2.0	11,974	-14.3	69,884	189	0.3	937	1,164
Hinsdale	2,010	5,091	-3.3	5,034	-3.4	20	4.9	3,742	3.8	356	4.7	277	-5.8	4,046	304	8.1	53	39
Holbrook	10,899	37,373	7.5	36,779	7.7	328	1.1	21,668	3.5	6,329	4.7	7,783	4.1	22,053	385	1.8	382	177
Holden	17,636	51,147	3.4	50,495	3.2	129	1.7	32,945	4.7	3,717	0.3	11,927	2.8	33,019	74	0.2	385	735
Holland	2,487	6,580	-0.5	6,528	-0.3	7	21.9	4,829	2.5	1,102	0.7	320	-5.3	4,833	4	0.1	45	35

2014 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources		Local Receipts		Tax Limit (\$000)	Excess Capacity (\$000)	Levy from Growth		
		2012 (\$000)	2014 Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)			2013 (\$000)	2014 (\$000)	2013 (%)
Holliston	14,014	60,525	3.2	60,089	3.2	154	0.9	39,181	3.5	10,768	0.7	6,540	1.4	39,419	238	0.6	407	464
HOLYOKE	40,135	152,361	1.9	147,830	1.5	3,787	8.6	51,313	0.1	80,724	1.7	15,805	4.9	51,328	15	0.0	757	422
Hopedale	5,930	24,162	4.4	24,008	4.4	22	7.9	11,275	5.6	7,649	0.5	3,233	-0.4	11,944	669	5.9	50	122
Hopkinton	13,478	71,520	3.6	70,871	3.6	198	7.0	50,889	4.6	8,593	-5.3	10,912	11.5	53,059	2,170	4.3	960	1,257
Hubardston	4,426	8,671	3.3	8,555	3.3	18	15.9	3,868	3.0	465	2.3	1,434	7.6	5,870	2	0.0	39	38
Hudson	19,481	73,035	3.6	71,452	3.6	1,226	4.3	42,716	3.9	12,990	1.7	12,978	10.3	42,849	133	0.3	261	693
Hull	10,302	39,338	4.4	38,654	4.4	317	3.4	25,266	3.0	5,997	2.1	6,441	6.0	25,281	15	0.1	118	136
Huntington	2,172	4,708	3.8	4,662	4.1	14	31.5	3,245	4.3	624	2.0	648	15.5	3,318	72	2.2	66	27
Ipswich	13,545	50,308	6.3	49,487	6.1	372	14.7	32,079	3.4	6,182	3.0	8,049	11.4	32,380	300	0.9	211	539
Kingston	12,727	48,099	-0.4	47,618	-0.4	186	2.4	27,294	-0.4	6,522	0.7	11,662	-8.2	28,635	1,340	4.9	504	271
Lakeville	10,861	24,073	7.5	23,542	7.6	166	1.7	19,474	10.5	1,027	-15.7	2,962	8.9	19,475	1	0.0	245	264
Lanesester	7,956	19,200	0.6	18,883	0.9	123	2.9	14,898	3.5	1,041	4.5	2,939	-7.8	15,403	504	3.4	368	399
Lanesborough	3,057	10,288	-1.0	10,156	-0.9	48	-14.6	7,244	2.0	1,624	-4.9	1,352	10.6	7,407	163	2.2	44	74
LAWRENCE	77,326	278,545	4.5	276,545	4.6	1,499	0.9	57,459	4.9	186,659	3.7	29,690	-2.1	57,460	1	0.0	1,169	1,256
Lee	5,898	23,259	-0.4	22,990	-0.5	65	34.5	12,473	0.8	3,298	1.7	5,258	3.3	13,874	1,402	11.2	171	164
Leicester	11,110	27,754	0.7	27,423	0.7	145	7.5	12,836	3.4	11,811	1.0	1,539	8.7	12,841	5	0.0	106	137
Lenox	5,000	26,156	4.6	26,009	4.7	49	-9.0	14,014	2.5	3,012	2.3	6,506	-3.3	14,185	172	1.2	196	173
LEOMINSTER	40,989	131,521	3.4	129,548	3.3	725	1.6	57,833	4.8	49,073	1.1	16,034	-0.9	63,064	5,231	9.0	587	866
Leverett	1,867	6,252	0.0	6,224	-0.1	2	-11.3	4,835	3.2	464	-2.2	498	-29.4	4,837	3	0.1	69	36
Lexington	32,272	218,477	8.9	216,940	8.9	758	0.3	148,770	5.1	10,202	8.4	40,871	1.4	148,771	1	0.0	3,539	3,017
Leyden	722	1,807	6.8	1,796	7.4	1	-86.1	1,408	-1.1	95	2.2	86	0.0	1,681	273	19.4	20	9
Lincoln	6,503	35,604	2.8	35,361	2.9	143	0.8	25,684	3.8	1,705	3.1	4,547	-8.0	25,694	10	0.0	253	185
Littleton	9,132	41,188	2.0	41,188	2.0	132	18.0	29,252	4.0	4,675	-15.5	5,488	17.1	29,262	10	0.0	538	544
Longmeadow	15,835	63,096	0.3	62,888	0.4	73	-2.2	45,180	3.0	5,601	2.1	10,119	9.7	45,194	14	0.0	130	147
LOWELL	108,522	342,975	4.5	339,773	4.6	1,381	3.6	110,426	1.4	162,608	1.8	61,800	8.1	122,602	12,177	11.0	1,296	1,550
Ludlow	21,195	60,556	5.1	60,100	5.1	138	7.4	31,763	4.0	16,321	1.0	8,748	4.3	33,481	1,717	5.4	666	1,515
Lunenburg	10,847	32,521	3.8	32,238	3.8	138	2.6	20,286	3.7	7,116	2.3	4,355	2.3	20,291	5	0.0	322	296
LYNN	91,253	290,132	4.6	285,251	4.8	3,088	2.7	108,037	5.4	15,058	5.4	15,058	12.5	108,056	19	0.0	810	1,062
Lynnfield	11,805	46,904	5.4	46,360	5.8	364	1.4	35,644	4.8	4,976	1.7	5,082	11.8	35,667	23	0.1	493	904
MALDEN	60,374	179,787	4.4	179,787	4.4	4,161	-0.7	72,650	3.8	66,126	0.1	38,449	8.8	72,656	6	0.0	1,095	967
Manchester-by-the-Sea	5,216	28,054	3.0	27,669	2.8	154	1.3	22,593	2.9	206	1.5	4,685	-1.3	22,614	21	0.1	191	326
Mansfield	23,414	94,142	5.4	93,011	5.4	623	2.0	51,339	4.1	22,332	0.9	15,718	2.7	51,342	3	0.0	779	935
Marblehead	20,076	80,123	2.8	79,114	3.5	509	-5.4	56,761	3.6	6,843	8.2	11,181	9.0	56,788	27	0.0	578	489
Marion	4,909	25,193	5.3	24,902	5.3	78	2.4	16,127	2.5	713	2.9	6,502	8.8	16,286	158	1.0	162	137
MARLBOROUGH	39,204	148,425	7.1	145,731	7.4	399	-3.0	88,052	2.0	24,504	5.4	24,462	2.3	109,200	21,148	24.0	2,396	1,872
Marsfield	25,436	94,322	5.4	93,537	5.4	419	8.3	55,576	8.8	17,348	1.0	19,096	-3.3	55,609	33	0.1	438	679
Mattapoisett	14,005	59,897	7.7	58,958	7.8	571	3.1	40,483	1.4	6,347	0.6	7,822	40.2	41,407	923	2.3	257	544
Medford	10,304	43,790	6.2	43,099	6.2	90	0.8	19,635	3.3	1,148	4.7	6,099	2.2	19,637	2	0.0	132	195
Medfield	12,219	54,369	4.9	53,733	5.0	443	2.8	36,854	3.9	7,485	1.4	6,702	4.7	36,934	81	0.2	190	261
MEDFORD	57,033	154,305	3.7	149,759	4.0	3,846	0.2	93,005	3.4	25,672	1.1	35,146	6.2	93,175	170	0.2	758	745
Medway	12,864	53,292	1.9	52,426	1.3	242	11.0	30,915	4.5	11,262	0.8	8,767	-5.1	31,195	280	0.9	171	498
MELROSE	27,435	87,169	4.1	86,173	4.2	654	0.2	49,739	3.6	13,308	1.1	21,171	3.4	49,746	7	0.0	405	567
Mendon	5,876	16,302	7.1	16,188	7.0	5	-4.1	12,316	3.1	413	9.5	3,287	27.8	12,321	5	0.0	162	171
Merrimac	6,517	15,872	4.3	15,618	4.4	156	-6.0	10,596	3.4	945	-22.0	3,646	6.1	10,775	179	1.7	98	94

2014 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth		
		2012	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
			(\$000)	Change (%)	Local (\$000)	Change (%)	Local (\$000)	Change (%)	(\$000)	Change (%)	Local Aid (\$000)	Change (%)	Local Receipts (\$000)	Change (%)	(\$000)	Change (%)	(\$000)	Change (%)
Methuen	48,009	144,809	4.3	142,915	4.3	1,296	3.3	71,061	4.3	50,592	2.5	21,620	4.3	3,588	5.0	1,197	920	
Middleborough	23,395	73,294	1.9	72,473	1.8	346	-2.3	34,558	4.2	21,580	0.6	12,543	4.2	34,560	2	361	609	
Middlefield	5,277	1,515	7.3	1,499	7.0	1	-12.7	1,149	8.9	122	1.5	101	13.9	1,281	132	8	8	
Middleton	9,267	29,861	5.6	29,183	5.1	396	54.6	22,527	5.6	2,454	1.1	2,860	3.9	23,241	714	308	538	
Milford	28,184	93,384	3.8	92,592	3.8	113	-1.7	56,862	3.7	22,459	4.0	10,946	2.1	58,257	1,395	625	1,020	
Milbury	13,305	39,019	3.0	38,607	3.0	149	0.6	17,314	4.2	8,523	1.5	7,910	4.0	21,471	157	250	262	
Millis	28,632	29	146	-0.9	17,214	5.4	5,547	17,214	4.6	1,726	3.0	4,380	3.8	17,254	40	141	206	
Millville	3,198	5,338	-3.2	5,241	-3.2	22	-0.2	4,196	3.4	442	2.1	406	0.0	4,219	23	21	10	
Millon	27,158	98,420	4.9	94,693	5.0	3,243	1.2	67,157	3.4	9,489	1.8	18,019	1.5	67,158	1	428	251	
Monroe	121	839	-4.8	834	-4.8	0	-11.2	508	-5.3	101	0.5	42	6.0	562	54	5	7	
Monson	8,679	25,997	4.1	25,895	4.1	13	21.4	11,694	3.6	9,315	1.0	3,674	4.4	11,710	17	328	133	
Montague	8,420	20,417	8.4	19,984	7.2	76	-10.9	14,363	5.5	1,505	2.4	3,319	13.7	14,365	2	143	456	
Montevideo	955	3,824	12.3	3,792	12.2	2	10.9	3,055	9.0	309	2.6	241	-11.8	3,062	7	16	16	
Montgomery	858	1,921	-5.7	1,906	-5.6	1	-20.5	1,491	2.6	105	2.3	134	-0.7	1,541	50	3.3	22	
Mount Washington	166	1,035	-10.0	1,026	-10.1	6	0.3	474	-3.7	295	3.3	61	-5.5	512	38	7.9	4	
Nahant	3,442	13,213	5.2	12,943	5.2	99	14.6	8,102	2.6	846	3.8	3,546	10.8	8,105	3	41	41	
Nantucket	10,298	119,188	6.3	117,372	6.4	397	4.3	64,647	1.6	1,726	3.0	46,222	15.1	67,372	2,725	4.2	859	
Natick	33,760	142,004	5.8	139,831	6.0	823	1.2	93,437	4.6	12,164	6.0	24,590	-2.9	93,468	31	0.0	933	
Needham	29,366	155,138	7.0	151,842	6.9	1,144	8.3	106,008	5.5	10,297	2.4	29,553	7.3	106,036	28	0.0	1,879	
New Ashford	227	690	-4.1	688	-4.0	0	-8.2	364	-7.5	254	0.6	36	-7.7	415	51	14.0	1	
NEW BEDFORD	94,929	310,488	4.7	306,303	4.4	2,033	9.9	96,684	1.5	146,987	5.0	59,025	-1.1	106,401	9,717	10.1	788	
New Braintree	2,197	2,164	0.1	1,802	2.3	187	2.1	1,802	2.3	187	2.1	122	-9.3	2,081	279	15.5	24	
New Marlborough	1,498	5,094	3.7	5,030	3.6	2	-88.5	4,372	3.4	107	9.6	353	9.8	4,428	56	1.3	34	
New Salem	1,002	2,815	8.4	2,795	9.7	3	-81.6	1,765	5.7	169	6.0	691	11.3	1,784	19	1.1	20	
Newbury	6,771	18,195	1.0	17,854	1.1	170	-17.4	13,969	2.3	1,394	1.5	1,514	-8.8	13,978	9	0.1	123	
NEWBURYPORT	17,654	72,238	9.8	71,538	9.7	251	6.4	46,618	7.5	6,427	5.5	16,575	17.2	46,968	350	0.8	578	
NEWTON	86,307	403,191	7.3	393,434	7.4	5,699	0.5	279,224	7.3	22,975	6.2	80,191	3.4	279,242	18	0.0	3,121	
Norfolk	11,539	37,052	-1.2	36,540	-1.3	367	2.0	25,983	3.7	4,649	1.1	5,575	-18.7	25,990	8	0.0	351	
NORTH ADAMS	13,583	40,890	-0.6	39,597	-0.8	1,068	5.6	14,429	5.4	18,113	-2.8	6,945	0.7	14,434	5	0.0	122	
North Andover	28,422	95,750	2.5	94,176	3.4	1,010	-40.4	63,442	3.3	9,795	3.3	21,441	-2.1	63,697	255	0.4	635	
North Attleborough	28,806	93,899	5.3	91,134	5.1	2,119	14.7	44,288	3.3	24,267	0.7	20,747	14.1	44,303	15	0.0	217	
North Brookfield	4,682	14,497	2.6	14,433	2.7	7	-11.7	5,771	3.2	4,929	0.7	2,592	0.6	5,777	6	0.1	32	
North Reading	15,254	63,017	4.8	62,399	4.7	207	8.2	41,815	3.4	8,647	1.8	9,656	-4.0	41,816	1	0.0	351	
NORTHAMPTON	26,592	101,950	4.2	100,935	4.1	460	-1.5	49,464	9.0	14,843	-0.5	32,474	-5.9	49,494	30	0.1	488	
Northborough	14,724	56,755	1.4	56,057	1.4	171	11.6	41,334	3.0	5,227	1.3	7,634	2.4	43,842	2,508	6.1	1,439	
Northbridge	15,917	44,471	-0.2	44,035	-0.1	175	5.1	18,710	7.8	17,268	0.9	6,185	-18.1	18,712	2	0.0	294	
Northfield	3,034	7,974	2.5	7,885	3.3	7	5.2	6,339	3.3	397	4.9	861	14.8	6,342	3	0.0	100	
Norton	19,310	57,106	3.5	56,296	3.4	430	3.7	29,906	2.9	14,565	0.8	7,924	-3.4	29,915	9	0.0	245	
Norwell	10,574	55,276	13.3	53,315	13.5	1,133	6.7	36,778	2.9	4,942	2.8	10,826	83.9	36,796	18	0.1	230	
Norwood	28,780	160,973	-0.2	159,309	-0.1	975	1.5	62,432	4.2	9,749	4.4	80,295	-5.0	62,443	11	0.0	867	
Oak Bluffs	4,642	28,535	5.6	28,178	5.8	204	-11.4	19,700	1.7	1,523	-2.1	6,128	20.7	19,708	8	0.0	138	
Oakham	1,913	3,435	2.1	3,385	2.2	17	-1.4	2,469	2.3	253	1.3	414	6.5	2,516	47	1.9	27	
Orange	20,207	1.8	20,045	2.2	39	-68.1	9,397	4.5	6,812	0.6	3,259	-4.7	9,446	50	0.5	76		
Orleans	5,881	31,694	0.5	31,026	0.5	478	2.6	22,274	2.8	474	0.9	6,847	-4.0	22,871	69	2.7	159	
Otis	1,599	5,460	-8.0	5,390	-8.1	40	4.7	4,424	2.1	193	7.9	341	0.7	4,493	69	1.6	49	

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		2012 (\$000)	2014 Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)					
Oxford	13,771	38,820	2.8	38,550	3.0	84	18.7	19,253	4.9	12,677	0.9	4,170	-1.1	19,255	2	0.0	262	297
Palmer	12,152	34,676	5.4	34,375	5.4	88	-8.4	15,894	3.4	12,771	1.6	4,550	0.0	15,906	12	0.1	131	138
Paxton	4,860	12,356	4.8	12,209	4.6	53	0.6	8,830	2.1	931	1.6	1,831	-0.4	8,849	20	0.2	32	54
PEABODY	51,867	158,111	4.2	154,983	4.8	1,694	-29.5	93,195	2.8	25,956	2.1	34,343	3.4	99,943	6,748	7.2	1,113	980
Pelham	1,321	5,717	2.8	5,679	3.3	8	-79.1	3,460	1.9	441	4.3	771	8.8	3,738	278	8.0	40	28
Pembroke	17,959	57,986	0.5	57,396	0.5	281	7.9	33,678	3.3	14,815	0.9	7,504	1.3	33,700	22	0.1	291	268
Peperell	11,797	25,429	2.5	25,188	2.7	29	2.1	17,057	3.7	1,476	4.6	5,873	-2.1	17,061	4	0.0	92	91
Peru	852	2,073	-1.2	2,051	-1.8	1	-56.1	1,532	6.3	261	10.7	135	-3.8	1,748	216	14.1	18	14
Petersham	1,239	4,236	-1.4	4,189	-1.4	2	-4.7	2,333	-1.0	612	1.0	678	3.0	2,456	123	5.3	55	35
Phillipston	1,693	4,044	5.3	4,012	5.3	3	-16.9	3,006	-4.7	217	2.5	446	-1.8	3,025	19	0.6	11	18
PITTSFIELD	44,168	145,953	1.9	144,223	1.9	632	6.3	70,349	2.6	51,404	3.5	21,243	-3.9	78,838	8,489	12.1	1,437	981
Plainfield	646	1,804	1.7	1,792	4.2	0	-7.8	1,434	4.8	130	-0.7	96	13.1	1,473	38	2.7	12	22
Plainville	8,440	28,290	2.9	27,743	2.5	287	4.0	17,740	5.8	4,315	-0.1	4,677	-4.0	17,749	9	0.1	675	470
Plymouth	57,463	201,733	2.2	199,688	2.2	982	2.9	130,160	4.7	31,222	3.9	31,567	-11.3	139,041	8,881	6.8	1,239	1,545
Plympton	2,840	10,992	23.3	10,863	23.7	54	-1.8	8,143	23.4	919	10.1	1,039	16.1	8,151	7	0.1	559	1,192
Princeton	3,436	9,758	-1.1	9,690	-1.1	24	0.3	7,564	-1.3	438	2.7	1,000	9.9	8,043	479	6.3	56	34
Provincetown	2,968	32,411	0.5	31,904	0.6	348	3.5	17,532	4.0	508	1.6	11,637	5.5	17,819	287	1.6	201	162
QUINCY	93,027	321,295	5.9	315,514	6.0	2,846	1.7	190,573	2.6	44,688	3.9	72,453	7.1	209,157	18,584	9.8	3,531	2,463
RANDOLPH	33,226	96,040	2.5	94,327	2.2	989	-1.0	52,994	3.2	20,591	4.0	20,000	3.0	52,996	2	0.0	570	427
Royalton	13,504	39,790	6.4	39,167	7.0	338	3.7	29,773	5.5	1,274	1.9	7,154	15.4	29,788	15	0.1	342	348
Reading	25,192	94,466	3.6	93,283	3.6	571	1.3	56,444	2.5	13,139	0.8	20,614	4.7	56,563	119	0.2	580	741
Rhoboth	11,739	24,314	6.7	23,759	7.1	345	1.1	18,894	3.0	1,208	-0.7	2,883	-1.4	18,900	6	0.0	190	216
REVERE	53,179	165,942	5.0	159,249	5.1	5,932	3.0	70,262	3.4	58,519	3.6	32,809	2.0	70,302	40	0.1	488	621
Richmond	1,459	6,226	4.3	6,171	3.8	18	814.8	4,335	4.0	484	5.5	562	1.1	4,505	170	3.9	59	32
Rochester	5,325	19,322	5.5	19,136	5.4	86	17.0	11,008	4.6	2,199	1.1	4,784	0.9	11,011	2	0.0	55	120
Rockland	17,580	54,693	3.2	52,897	3.2	1,400	5.0	30,244	4.1	13,097	1.0	9,692	1.1	30,265	22	0.1	224	307
Rockport	7,063	32,601	8.2	31,997	8.2	501	16.8	19,280	2.1	1,804	-1.2	8,480	9.9	19,308	28	0.1	144	111
Rowe	394	3,902	-12.4	3,878	-12.5	3	4.3	3,300	-5.3	114	1.6	-53	-25.0	3,302	4	0.1	28	30
Rowley	5,966	18,220	6.8	17,908	7.0	137	-7.2	12,440	3.2	583	1.2	4,277	9.4	12,443	4	0.0	117	141
Royalston	1,263	2,422	14.9	2,367	14.1	12	-3.9	1,462	8.3	251	1.4	303	-3.9	1,463	1	0.1	14	17
Russell	1,788	5,289	3.5	5,208	2.8	5	10.1	2,652	0.5	403	0.7	1,773	2.0	2,874	22	8.4	36	21
Rutland	8,185	18,851	1.9	18,759	1.9	25	-27.8	12,337	4.0	1,801	0.3	4,473	2.5	12,379	43	0.3	138	218
SALEM	42,219	143,248	4.7	141,090	5.0	1,341	-5.4	76,981	2.8	28,913	-5.8	30,709	9.3	80,588	3,607	4.7	575	684
Salisbury	8,425	24,407	-0.3	24,099	-0.3	180	1.0	16,906	3.0	1,031	4.6	6,257	-4.7	17,060	154	0.9	124	237
Sandisfield	919	3,670	18.9	3,628	19.1	1	88.5	2,722	4.2	119	-1.9	115	0.0	2,725	4	0.1	39	26
Sandwich	20,662	74,383	3.3	73,489	3.2	514	3.6	52,885	5.6	10,302	0.5	7,976	3.7	52,890	5	0.0	459	615
Saugus	27,338	82,602	4.8	81,142	4.8	966	4.9	54,769	3.1	9,130	10.3	16,906	5.1	54,776	7	0.0	746	576
Savoy	688	2,019	1.0	1,984	1.3	15	-3.9	989	-4.3	728	0.6	119	16.0	1,196	208	21.0	13	17
Scituate	18,173	77,091	6.2	76,563	6.2	308	4.7	49,937	3.9	6,958	2.5	16,352	5.0	49,943	6	0.0	397	521
Seekonk	13,983	48,122	2.2	47,286	2.3	370	3.5	33,456	3.3	6,222	-13.7	5,239	1.9	33,487	31	0.1	366	493
Sharon	17,826	77,591	4.0	76,456	4.0	639	4.7	56,048	3.5	10,167	1.3	7,535	3.2	59,130	3,082	5.5	556	447
Shelfield	3,233	10,089	4.0	9,906	3.9	29	13.0	8,332	1.8	332	1.6	873	22.9	8,674	342	4.1	166	74
Shelburne	1,898	4,010	-1.6	3,975	-1.7	10	5.0	3,071	2.9	263	-1.9	432	-0.2	3,298	227	7.4	31	26
Shirburn	4,199	25,382	2.2	25,190	2.2	71	4.9	22,163	3.5	1,029	1.4	1,154	9.3	22,173	9	0.0	122	155
Shirley	7,546	14,040	0.6	13,825	0.7	55	-1.5	9,138	2.3	1,299	4.2	2,776	-3.5	9,138	0	0.0	92	64

2014 Municipal Financial Data

CITY/Town	Total Population		Amount to Raise		Expenditures		Assessments		Property Taxes		Revenue Resources			Tax Limit	Excess Capacity		Levy from Growth	
	2012 Population	2014 Change (%)	2014 (\$000)	Change (%)	Local (\$000)	Change (%)	2014 (\$000)	Change (%)	2014 (\$000)	Change (%)	Local Aid (\$000)	2014 (\$000)	Change (%)	2014 (\$000)	2014 (\$000)	2014 (%)	2013 (\$000)	2014 (\$000)
Shrewsbury	36,077	112,328	3.9	3.9	111,226	3.7	339	3.1	58,038	4.0	25,218	0.6	13,147	1.0	58,040	2	606	756
Shutesbury	1,777	6,170	3.8	3.8	6,136	3.8	2	5.6	4,383	0.4	944	0.9	619	9.2	4,417	34	25	18
Somerset	18,270	62,380	-0.5	383	60,044	2.9	383	11.7	38,263	-9.9	6,907	3.4	11,055	20.1	52,402	14,140	1,623	577
SOMERVILLE	77,104	232,524	5.3	5,211	225,726	5.4	5,211	-0.4	116,113	5.6	47,583	2.0	57,883	5.1	116,126	13	2,464	3,451
South Hadley	17,773	48,988	5.3	148	45,625	5.5	148	-19.2	23,150	4.5	11,822	0.9	8,146	8.4	23,150	0	184	231
Southampton	5,932	16,675	-0.9	11	16,593	-1.0	11	0.9	9,772	2.5	3,086	1.2	2,353	-30.9	9,867	95	185	190
Southborough	9,854	48,067	0.3	4	47,635	0.4	116	1.5	34,790	1.7	5,408	0.9	5,096	0.9	36,186	1,396	40	874
Southwick	16,799	56,739	1.3	18	56,421	1.3	118	20.8	17,640	4.3	21,821	4.9	13,168	-6.5	17,941	201	205	278
Spencer	9,575	23,615	5.8	32	23,396	5.8	32	3.2	16,576	10.5	1,240	3.2	4,366	3.9	16,772	196	1.2	249
Spouton	11,749	20,637	4.3	110	20,422	4.4	110	5.2	12,284	4.2	2,241	5.1	4,801	-5.8	12,286	2	0.0	98
SPRINGFIELD	153,552	589,006	1.8	3,306	579,389	2.2	3,306	9.3	172,957	3.3	352,699	3.6	45,878	3.0	172,960	3	5,868	5,796
Sterling	7,858	21,497	-3.4	60	21,339	-3.4	60	2.8	15,710	3.4	1,720	-0.3	3,159	0.9	17,027	1,318	8.4	99
Stockbridge	1,961	10,302	7.7	67	10,142	7.9	67	4.8	6,891	3.0	148	-5.7	1,648	-0.7	8,424	1,533	22.2	86
Stoneham	21,605	71,472	3.7	628	70,414	3.7	628	10.3	43,266	5.8	8,358	2.4	16,999	-3.9	43,325	59	0.1	282
Stoughton	27,849	99,109	3.0	2,271	95,947	3.1	2,271	2.4	54,411	4.4	18,109	2.5	22,814	6.3	54,478	67	0.1	716
Stow	6,854	26,007	6.7	93	25,714	6.7	93	2.1	21,942	5.2	943	1.6	2,288	6.7	23,383	1,441	6.6	263
Sturbridge	9,350	35,013	2.8	119	34,674	2.6	119	11.4	20,923	1.6	3,779	3.3	7,376	12.8	21,663	740	3.5	278
Sudbury	18,119	91,147	0.8	90	90,406	0.8	147	9.9	72,952	2.7	7,409	1.5	7,872	-30.6	73,355	403	0.6	526
Sunderland	3,699	10,414	30.8	10,296	31.7	97	-15.7	4,780	3.1	1,431	1.6	587	-10.9	4,893	113	2.4	39	
Sutton	9,077	30,170	4.5	69	29,916	4.4	69	-0.2	19,588	6.5	6,056	1.0	2,819	-1.0	19,599	11	0.1	248
Swampscott	13,919	60,413	2.8	364	59,808	2.7	364	1.2	44,222	1.9	4,154	4.6	10,151	-4.9	44,441	220	0.5	271
Swansea	16,010	39,469	4.2	334	38,513	3.6	334	6.7	27,625	5.6	8,069	6.6	3,525	2.5	27,658	33	0.1	330
TAUNTON	56,055	205,141	9.0	1,141	202,880	9.1	1,141	1.5	80,718	4.3	58,321	-0.6	41,116	2.0	80,733	15	0.0	2,874
Templeton	8,051	14,068	3.5	58	13,917	4.0	58	11.7	8,780	14.5	1,441	3.2	3,508	-5.4	8,780	0	0.0	34
Tewksbury	29,669	111,920	2.5	436	110,605	2.5	436	5.3	68,531	3.5	15,741	1.3	23,258	9.8	68,545	14	0.0	868
Tisbury	4,067	27,395	2.3	301	26,803	2.5	301	-9.4	19,677	1.1	578	0.8	5,264	10.0	19,821	144	0.7	110
Tolland	487	1,609	7.8	1	1,604	8.2	1	40.2	1,284	6.6	84	2.3	132	-18.6	1,284	0	0.0	12
Topsfield	6,273	24,933	2.2	301	24,464	1.7	301	50.7	18,798	2.6	1,751	1.6	2,793	-7.5	19,631	823	4.4	174
Townsend	9,133	19,611	2.2	68	19,453	2.2	68	0.9	14,523	3.3	1,424	3.6	2,121	-1.2	14,581	59	0.4	70
Truro	2,009	18,119	5.9	173	17,764	6.2	173	4.3	12,756	5.4	317	2.8	2,199	4.8	12,957	202	1.6	104
Tyngsborough	11,953	38,194	2.6	88	37,801	2.4	88	2.9	22,733	3.0	8,426	-0.2	5,982	26.2	22,789	56	0.2	285
Tyringham	7,440	15,490	0.8	1.7	15,271	1.7	7	10.2	1,257	11.1	62	-0.5	92	-4.1	1,276	19	1.5	20
Upton	7,620	23,390	13.0	57	23,177	13.1	57	1.6	16,229	3.4	634	2.2	5,919	57.7	16,238	9	0.1	170
Uxbridge	13,560	45,333	3.9	24	45,087	4.1	24	-71.4	24,388	3.2	11,349	0.2	6,078	6.7	24,299	11	0.0	241
Wakfield	25,613	88,916	5.8	662	87,612	5.7	662	-2.0	58,082	6.2	9,345	3.1	18,987	3.9	58,414	331	0.6	656
Walkes	1,864	4,225	0.5	5	4,182	0.4	5	-75.4	2,734	0.4	986	1.2	252	-17.7	2,824	89	3.3	34
Walpole	24,562	88,591	2.6	844	87,344	2.8	844	3.3	59,597	3.4	10,186	2.6	14,393	-2.7	59,613	36	0.0	819
WALTHAM	61,918	233,712	4.0	1,428	229,288	4.2	1,428	1.0	158,922	2.6	17,100	4.8	54,554	5.1	170,709	11,786	7.4	3,318
Ware	9,859	29,651	4.3	69	29,431	6.1	69	-87.0	13,007	6.1	11,250	0.7	3,935	2.1	13,009	2	0.0	71
Wareham	22,339	65,046	5.0	1,663	63,077	5.1	1,663	2.6	33,885	3.8	14,705	1.6	14,294	3.3	33,900	15	0.0	249
Warren	5,142	8,655	-2.7	13	8,581	-2.8	13	8.1	5,974	2.9	860	2.9	1,509	-9.6	6,432	458	7.7	21
Warwick	779	2,062	7.0	1	2,046	6.7	1	1.8	1,412	4.5	234	2.5	229	0.4	1,888	176	12.4	19
Washington	1,647	5,335	12.4	1	5,335	12.2	1	3.6	1,035	14.5	166	-4.8	195	-1.5	1,061	26	2.5	13
Watertown	32,863	120,988	4.6	2,167	117,908	4.8	2,167	1.8	82,556	5.3	10,891	7.1	23,970	-3.3	82,593	37	0.0	1,486
Wayland	13,285	78,588	5.7	111	77,862	6.2	111	13.2	54,589	4.9	4,261	1.8	12,225	23.7	64,821	10,233	18.7	684

2014 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources				Tax Limit (\$000)	Excess Capacity (\$000)	Levy from Growth						
		2012 (\$000)	2014 Change (%)	2014 (\$000)	Change (%)	Property Taxes (\$000)	Local Aid (\$000)	Local Receipts (\$000)	2014 (\$000)			2014 (\$000)	2013 (\$000)	2014 (\$000)				
Webster	16,812	42,893	1.5	42,565	1.5	142	17.8	19,272	4.3	12,745	4.2	10,086	-6.8	19,273	1	0.0	164	235
Wellesley	28,748	154,980	1.5	153,255	1.6	1,132	0.5	112,574	2.8	9,076	-4.9	26,827	-6.4	112,580	6	0.0	1,882	1,575
Wellesley Hills	2,742	20,267	3.3	19,848	3.2	295	9.9	14,523	4.4	445	2.7	2,852	-11.5	14,699	176	1.2	76	73
Wendell	866	2,629	1.2	2,597	1.2	2	31.0	1,747	9.0	314	3.2	135	3.0	2,072	325	18.6	42	36
Wenham	4,993	16,248	1.4	15,893	1.0	225	43.1	12,707	3.0	394	3.3	2,562	-0.9	13,202	495	3.9	103	131
West Boylston	7,779	25,628	1.7	25,439	1.7	59	1.7	14,445	2.7	4,310	-0.2	4,423	3.8	14,763	319	2.2	81	357
West Bridgewater	6,941	28,364	6.1	27,582	6.0	488	3.6	19,362	4.7	3,480	8.7	4,067	9.1	19,371	9	0.0	201	491
West Brookfield	3,731	7,207	-19.9	6,995	-21.3	7	4.9	4,888	9.6	704	2.1	886	0.5	4,888	0	0.0	19	143
West Newbury	4,367	15,646	2.5	15,399	2.8	121	9.0	11,778	2.1	342	4.2	2,035	-21.6	12,157	380	3.2	233	129
West Springfield	28,574	99,940	-0.1	96,702	-0.4	1,881	9.0	55,828	1.4	24,658	5.0	15,092	-10.6	65,936	10,108	18.1	1,551	1,551
West Stockbridge	1,295	4,821	-3.0	4,787	-3.2	1	-12.7	4,092	-3.4	112	5.9	426	-2.2	5,166	1,074	26.2	15	17
West Tisbury	2,828	16,519	0.4	16,227	0.5	182	-9.8	12,908	3.1	1,160	1.5	2,056	-1.1	13,480	572	4.4	89	69
Westborough	18,455	97,541	1.3	96,346	1.3	196	-0.6	63,198	1.3	8,835	-6.9	22,545	8.0	68,502	5,304	8.4	1,797	1,449
WESTFIELD	41,399	140,567	2.0	137,126	1.7	2,949	17.1	63,257	4.0	40,293	-2.2	28,350	1.1	63,572	315	0.5	774	642
Westford	22,851	104,611	4.1	103,803	4.2	261	3.5	64,829	4.7	19,793	1.0	16,197	3.2	64,872	43	0.1	1,211	1,729
Westhampton	1,603	5,124	8.8	5,088	8.9	14	2.4	3,773	2.3	602	0.5	315	5.0	3,781	8	0.2	33	35
Westminster	7,339	22,618	-1.5	22,211	-1.2	57	2.0	15,575	3.3	853	4.6	4,509	-8.7	16,185	610	3.9	203	275
Weston	11,737	89,898	2.9	89,205	2.9	258	2.5	67,990	5.5	3,705	-0.7	13,424	-10.3	71,171	3,181	4.7	1,156	1,020
Westport	15,655	35,222	-0.1	34,388	-0.2	456	7.5	22,557	3.6	6,444	1.8	4,654	-16.2	22,577	20	0.1	255	275
Westwood	14,768	78,878	7.6	77,706	8.1	567	1.1	59,454	3.1	6,716	2.3	9,913	39.6	59,739	285	0.5	709	614
Weymouth	54,906	163,826	2.7	161,260	2.7	1,706	1.2	86,028	3.2	35,780	1.0	38,869	4.5	86,084	56	0.1	707	673
Whately	1,506	5,694	5.4	5,640	5.5	20	3.4	3,902	3.3	418	4.6	787	12.6	4,061	159	4.1	61	69
Whitman	14,609	33,111	3.0	32,765	3.0	179	2.3	20,212	0.3	2,372	1.6	7,276	0.8	20,613	400	2.0	88	205
Wilbraham	14,337	41,325	3.6	40,967	3.7	179	-1.5	32,256	2.9	1,410	4.0	6,272	3.9	32,712	456	1.4	375	361
Williamsburg	2,476	7,242	2.5	7,144	2.5	23	4.0	5,241	4.0	876	9.3	810	-10.7	5,456	214	4.1	43	65
Williamstown	7,700	22,111	1.9	21,927	1.7	37	-4.3	14,522	1.5	1,948	0.0	4,739	-0.9	15,442	921	6.3	107	58
Winnington	22,936	91,996	4.3	90,651	4.4	648	3.8	66,519	5.1	13,701	0.8	8,683	1.7	66,522	3	0.0	1,121	1,051
Winthron	10,472	28,104	1.8	27,977	1.7	41	87.2	9,884	2.7	13,136	-1.0	4,717	16.6	9,885	2	0.0	63	68
Winchester	21,869	102,296	0.5	101,348	0.4	490	1.5	71,761	3.5	9,541	3.5	14,213	-2.6	71,822	61	0.1	765	753
Windsor	902	1,942	3.2	1,937	3.3	1	-14.9	1,466	2.9	206	1.6	159	-10.3	1,486	19	1.3	20	10
Winthrop	17,940	49,250	2.8	48,579	2.9	472	5.5	25,589	3.0	9,819	8.9	12,397	1.6	25,594	4	0.0	93	139
WOBURN	38,949	142,928	5.1	138,506	5.2	3,107	3.8	91,152	3.3	13,166	5.4	29,977	7.0	100,455	9,304	10.2	1,817	2,052
WORCESTER	182,669	650,951	5.1	644,339	5.2	3,378	0.1	250,840	4.7	276,952	3.2	106,001	4.0	260,881	10,041	4.0	4,463	4,492
Worthington	1,164	3,520	11.4	3,499	11.5	2	-7.5	2,281	4.9	226	3.7	163	0.0	2,491	210	9.2	18	16
Wrentham	11,118	38,907	4.1	38,363	4.0	235	5.0	27,379	3.7	4,822	1.0	4,047	8.3	27,515	136	0.5	390	423
Yarmouth	23,703	85,422	4.2	84,043	4.3	737	1.5	51,621	2.4	1,496	1.6	26,115	2.1	51,699	78	0.2	198	230

2014 Tax Rates

CITY/Town	2014 Tax Rates					
	Assessed Value (\$000)	Year Certified	Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Abington	1,654,753	13	17.19	17.19	—	17.19
Acton	3,716,266	13	19.45	19.45	—	19.45
Acushnet	1,011,829	14	14.28	13.95	—	17.85
Adams	466,302	13	20.60	19.95	—	23.69
Agawam	2,760,509	13	18.74	15.55	—	27.93
Alford	269,041	14	4.30	4.30	—	4.30
Amesbury	1,759,014	14	20.97	20.97	—	20.97
Amherst	2,062,664	12	20.97	20.97	—	20.97
Andover	6,840,526	12	17.18	15.18	15.18	25.25
Arlington	7,377,629	13	13.79	13.79	—	13.79
Ashburnham	560,427	12	19.83	19.83	—	19.83
Ashby	267,194	12	19.10	19.10	—	19.10
Ashfield	215,673	12	16.16	16.16	—	16.16
Ashland	2,138,827	12	17.39	17.39	17.39	17.39
Athol	615,637	14	18.43	18.43	—	18.43
ATTLEBORO	3,741,131	14	16.17	14.85	—	21.59
Auburn	1,826,098	14	19.08	17.29	—	23.27
Avon	749,103	14	23.57	15.91	—	32.41
Ayer	982,812	14	19.29	14.08	—	28.55
Barnstable	12,594,100	13	8.22	9.12	—	8.22
Barre	386,431	13	16.06	16.06	—	16.06
Becket	497,325	14	10.44	10.44	—	10.44
Bedford	2,863,622	12	19.45	15.71	11.78	34.04
Belchertown	1,316,202	12	17.72	17.72	—	17.72
Bellingham	2,102,349	14	15.60	14.66	—	17.78
Belmont	5,481,015	13	13.50	13.50	—	13.50
Berkley	742,419	13	12.81	12.81	—	12.81
Berlin	500,468	14	18.48	16.67	16.67	23.53
Bernardston	213,638	13	17.48	17.48	—	17.48
BEVERLY	5,351,051	11	15.82	14.16	14.16	25.78
Billerica	5,459,090	12	18.95	14.29	—	33.16
Blackstone	807,791	14	18.83	18.83	—	18.83
Blandford	165,426	13	15.30	15.30	—	15.30
Bolton	873,688	12	21.20	21.20	—	21.20
BOSTON	99,832,813	13	17.82	12.58	—	31.18
Bourne	4,106,005	12	9.68	9.68	—	9.68
Boxborough	940,733	13	17.69	17.69	—	17.69
Boxford	1,556,387	13	15.47	15.47	—	15.47
Boylston	594,147	14	17.39	17.39	—	17.39
Braintree	5,200,928	12	14.82	11.42	—	25.93
Brewster	3,313,115	14	8.18	8.18	—	8.18
Bridgewater	2,272,890	13	16.25	16.25	—	16.25
Brimfield	384,721	14	16.42	16.42	—	16.42
BROCKTON	5,362,179	14	21.77	18.13	—	33.96
Brookfield	245,998	14	18.70	18.70	—	18.70
Brookline	16,342,662	12	10.76	11.39	—	18.50
Buckland	208,736	14	15.74	15.74	—	15.74
Burlington	4,767,295	12	19.33	12.00	—	32.24
CAMBRIDGE	27,161,649	14	12.10	8.38	—	20.44
Canton	3,884,619	14	16.08	12.87	—	26.53
Carlisle	1,238,922	13	18.64	18.64	—	18.64
Carver	1,100,980	12	18.18	17.01	—	23.64
Charlemont	123,865	14	17.20	17.20	—	17.20
Charlton	1,397,192	12	12.66	12.66	—	12.66
Chatham	5,778,263	13	5.08	5.08	—	5.08
Chelmsford	4,437,114	14	18.98	18.98	—	18.98
CHELSEA	2,119,306	13	20.59	14.88	—	36.04
Cheshire	294,910	13	11.16	11.16	—	11.16
Chester	117,759	13	20.88	20.88	—	20.88
Chesterfield	139,751	13	18.44	18.44	—	18.44

CITY/Town	2014 Tax Rates					
	Assessed Value (\$000)	Year Certified	Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
CHICOPEE	3,623,878	14	19.73	16.51	—	29.60
Chilmark	3,138,734	12	2.48	2.48	—	2.48
Clarksburg	118,779	13	13.36	13.36	—	13.36
Clinton	1,074,393	12	18.30	16.15	—	30.19
Cohasset	2,542,277	12	12.54	12.54	—	12.54
Colrain	161,309	14	17.77	17.77	—	17.77
Concord	5,130,494	12	14.45	14.45	—	14.45
Conway	244,083	14	15.68	15.68	—	15.68
Cummington	129,159	12	13.09	13.09	—	13.09
Dalton	593,398	13	18.51	18.51	—	18.51
Danvers	3,934,211	13	16.46	14.85	—	20.90
Dartmouth	4,787,141	14	10.73	9.86	—	15.03
Dedham	4,026,029	13	19.84	16.08	—	34.72
Deerfield	659,782	14	13.71	13.71	—	13.71
Dennis	5,890,401	14	6.35	6.35	6.35	6.35
Dighton	807,567	13	17.19	15.23	—	28.71
Douglas	857,627	11	16.23	16.23	—	16.23
Dover	2,167,271	12	13.08	13.08	—	13.08
Dracut	2,778,391	12	14.49	14.49	—	14.49
Dudley	826,923	12	11.68	11.68	—	11.68
Dunstable	456,200	14	15.77	15.77	—	15.77
Duxbury	3,276,538	12	16.15	16.15	—	16.15
East Bridgewater	1,473,372	13	17.37	17.37	—	17.37
East Brookfield	195,810	14	17.42	17.42	—	17.42
East Longmeadow	1,770,777	11	20.47	20.47	—	20.47
Eastham	2,642,790	14	7.02	7.02	—	7.02
Easthampton	1,418,403	14	14.86	14.86	—	14.86
Easton	2,828,316	14	16.65	16.65	—	16.65
Edgartown	6,613,836	12	3.70	3.70	—	3.70
Egremont	381,369	14	8.26	8.26	—	8.26
Erving	652,200	13	13.00	8.45	8.45	14.04
Essex	744,678	14	15.24	15.24	—	15.24
EVERETT	3,615,430	13	23.40	15.04	—	40.95
Fairhaven	1,849,071	14	13.26	11.50	—	23.21
FALL RIVER	5,233,862	13	15.79	12.58	—	26.68
Falmouth	10,760,779	11	8.15	8.15	8.15	8.15
FITCHBURG	2,065,733	13	21.22	19.83	—	26.32
Florida	119,888	12	17.79	8.94	—	26.51
Foxborough	2,558,999	14	15.50	14.99	—	17.09
Framingham	7,241,594	12	23.52	18.29	—	40.92
Franklin	4,256,595	14	14.45	14.45	—	14.45
Freestone	1,127,066	12	13.92	12.61	—	19.91
GARDNER	1,136,150	12	18.87	18.87	—	18.87
Aquinnah (Gay Head)	732,345	12	4.69	4.69	—	4.69
Georgetown	1,128,704	13	14.05	14.05	—	14.05
Gill	142,105	14	16.78	16.78	—	16.78
GLOUCESTER	5,164,191	14	13.08	12.98	—	13.86
Goshen	142,926	12	14.52	14.52	—	14.52
Gosnold	231,444	14	2.75	2.75	—	2.75
Grafton	2,139,716	14	15.26	15.26	—	15.26
Granby	579,281	12	16.78	16.78	—	16.78
Granville	192,801	13	12.66	12.66	—	12.66
Great Barrington	1,322,379	14	13.56	13.56	—	13.56
Greenfield	1,311,233	14	20.53	20.53	—	20.53
Groton	1,513,807	14	17.38	17.38	—	17.38
Groveland	786,703	13	15.06	15.06	—	15.06
Hadley	913,412	11	10.64	10.64	—	10.64
Halifax	745,050	14	18.67	18.67	—	18.67
Hamilton	1,303,712	12	17.40	17.40	—	17.40
Hampden	545,146	12	18.00	18.00	—	18.00

CITY/Town	Assessed Value (\$000)	Year Certified	2014 Tax Rates				Comm., Indus., Personal	CITY/Town	Assessed Value (\$000)	Year Certified	2014 Tax Rates				Comm., Indus., Personal
			Com-posite	Resi-dential	Open Space	Comm.					Com-posite	Resi-dential	Open Space	Comm.	
Hancock	293,002	13	2.84	2.84	—	2.84	Methuen	4,311,448	12	16.48	14.85	—	24.81		
Hanover	2,255,444	11	16.39	16.21	—	17.20	Middleborough	2,187,071	14	15.80	15.60	—	16.59		
Hanson	1,085,217	14	15.47	15.47	—	15.47	Middlefield	65,949	14	17.42	17.42	—	17.42		
Hardwick	213,300	12	15.82	15.82	—	15.82	Middleton	1,620,676	14	13.90	13.90	—	13.90		
Harvard	1,060,081	11	17.09	17.09	—	17.09	Milford	2,742,733	13	20.73	17.69	—	30.68		
Harwich	4,534,923	13	8.77	8.77	—	8.77	Millbury	1,246,459	12	17.10	17.10	—	17.10		
Hatfield	495,959	13	12.67	12.67	—	12.67	Millis	1,009,031	11	17.06	17.06	—	17.06		
HAYERHILL	4,941,156	11	17.94	16.09	—	26.91	Millville	244,232	14	17.18	17.18	—	17.18		
Hawley	47,745	12	16.05	16.05	—	16.05	Milton	4,385,386	12	15.31	14.99	—	22.97		
Heath	90,563	11	19.12	19.12	—	19.12	Monroe	22,474	12	22.62	12.62	—	30.29		
Hingham	5,548,992	12	12.56	12.56	—	12.56	Monson	721,830	14	16.20	16.20	—	16.20		
Hinsdale	293,033	13	12.77	12.77	—	12.77	Montague	760,048	14	18.90	16.34	—	24.85		
Holbrook	1,012,314	13	21.40	18.77	—	36.17	Monterey	502,473	12	6.08	6.08	—	6.08		
Holden	1,856,043	14	17.75	17.75	—	17.75	Montgomery	105,015	13	14.20	14.20	—	14.20		
Holland	303,512	14	15.91	15.91	—	15.91	Mount Washington	83,819	14	5.66	5.66	—	5.66		
Holliston	1,970,886	13	19.88	19.88	—	19.88	Nahant	734,525	11	11.03	11.03	—	11.03		
HOLYOKE	2,053,136	14	24.99	19.04	—	39.74	Nantucket	16,939,727	13	3.82	3.76	3.60	6.68		
Hopedale	644,990	13	17.48	16.29	—	26.22	Natick	6,589,328	13	14.18	14.18	—	14.18		
Hopkinton	2,886,501	13	17.63	17.63	17.63	17.63	Needham	8,068,733	12	13.14	11.64	—	22.99		
Hubbardston	404,106	13	14.52	14.52	—	14.52	New Ashford	39,926	12	9.11	8.20	8.20	13.00		
Hudson	2,075,559	13	20.58	17.42	—	34.45	NEW BEDFORD	5,226,434	14	18.50	15.16	—	31.08		
Hull	1,821,633	13	13.87	13.87	—	13.87	New Braintree	110,293	13	16.34	16.34	—	16.34		
Huntington	190,348	13	17.05	17.05	—	17.05	New Marlborough	477,310	14	9.16	9.16	—	9.16		
Ipswich	2,388,613	14	13.43	13.43	—	13.43	New Salem	107,742	13	16.38	16.12	16.12	19.66		
Kingston	1,636,347	14	16.68	16.68	—	16.68	Newbury	1,233,976	14	11.32	11.32	—	11.32		
Lakeville	1,371,420	11	14.20	14.20	—	14.20	NEWBURYPORT	3,292,218	14	14.16	14.16	14.16	14.16		
Lancaster	787,856	11	18.91	18.91	—	18.91	NEWTON	20,962,190	12	13.32	12.12	—	23.18		
Lanesborough	391,139	11	18.52	18.52	—	18.52	Norfolk	1,490,683	13	17.43	17.43	17.43	17.43		
LAWRENCE	2,915,721	12	19.71	15.61	—	33.70	NORTH ADAMS	714,341	13	20.20	15.92	—	34.54		
Lee	881,460	11	14.15	14.15	—	14.15	North Andover	4,208,289	13	15.08	14.41	—	19.45		
Leicester	883,409	14	14.53	14.53	—	14.53	North Attleborough	3,344,985	14	13.24	13.24	—	13.24		
Lenox	1,111,077	11	12.61	12.07	—	14.91	North Brookfield	378,663	13	15.24	15.24	—	15.24		
LEOMINSTER	3,061,564	12	18.89	18.89	18.89	18.89	North Reading	2,545,051	14	16.43	16.43	—	16.43		
Leverett	251,806	12	19.20	19.20	—	19.20	NORTHAMPTON	3,214,023	13	15.39	15.39	—	15.39		
Lexington	8,555,595	12	17.39	15.51	—	29.56	Northborough	2,491,498	13	16.59	16.59	—	16.59		
Leyden	83,569	14	16.85	16.85	—	16.85	Northbridge	1,410,998	14	13.26	13.26	—	13.26		
Lincoln	1,761,621	13	14.58	14.41	—	18.95	Northfield	409,230	13	15.49	15.49	—	15.49		
Littleton	1,471,471	13	19.88	17.41	—	29.22	Norton	1,945,739	13	15.37	15.37	—	15.37		
Longmeadow	1,951,621	12	23.15	23.15	—	23.15	Norwell	2,246,653	12	16.37	16.37	—	16.37		
LOWELL	6,085,686	14	18.15	15.14	—	31.75	Norwood	4,215,049	12	14.81	11.58	—	22.22		
Ludlow	1,844,564	11	17.22	17.22	—	17.22	Oak Bluffs	2,522,434	12	7.81	7.81	7.81	7.81		
Lunenburg	1,127,633	12	17.99	17.99	—	17.99	Oakham	190,517	14	12.96	12.96	—	12.96		
LYNN	5,431,137	12	19.89	17.13	—	34.81	Orange	476,028	14	19.74	19.74	—	19.74		
Lynnfield	2,386,202	14	14.94	14.77	—	16.59	Orleans	3,592,511	14	6.20	6.20	—	6.20		
MALDEN	4,969,883	14	14.62	16.10	—	25.58	Otis	606,012	13	7.30	7.30	—	7.30		
Manchester-by-the-Sea	2,161,963	14	10.45	10.45	—	10.45	Oxford	1,283,501	11	15.00	15.00	—	15.00		
Mansfield	3,038,051	14	16.90	15.77	—	20.45	Palmer	880,073	14	18.06	18.06	—	18.06		
Marblehead	5,118,228	13	11.09	11.09	—	11.09	Paxton	430,502	14	20.51	20.51	—	20.51		
Marion	1,522,879	12	10.59	10.59	—	10.59	PEABODY	6,111,745	13	15.25	12.40	—	24.46		
MARLBOROUGH	4,368,011	13	20.16	16.11	—	28.22	Pelham	169,604	12	20.40	20.40	—	20.40		
Marshfield	4,181,808	11	13.29	13.29	—	13.29	Pembroke	2,292,581	11	14.69	14.69	—	14.69		
Mashpee	4,400,341	11	9.20	9.20	9.20	9.20	Pepperell	1,075,504	11	15.86	15.86	—	15.86		
Mattapoisett	1,543,594	12	12.72	12.72	—	12.72	Perry	88,779	14	17.26	17.26	—	17.26		
Maynard	1,130,046	13	23.56	22.29	—	32.28	Petersham	146,447	13	15.93	15.93	—	15.93		
Medfield	2,286,202	13	16.12	16.12	—	16.12	Phillipston	184,521	13	16.29	16.29	—	16.29		
MEDFORD	6,778,239	14	13.72	12.25	—	24.01	PITTSFIELD	3,344,486	12	21.03	17.15	17.15	35.17		
Medway	1,640,912	12	18.84	18.84	—	18.84	Plainfield	80,224	12	17.88	17.88	—	17.88		
MELROSE	3,655,101	14	13.61	13.28	—	18.51	Plainville	1,162,788	13	15.26	14.96	—	16.02		
Mendon	768,820	14	16.02	16.02	—	16.02	Plymouth	8,602,771	12	15.13	15.13	—	15.13		
Merrimac	666,822	13	15.89	15.89	—	15.89	Plympton	479,862	14	16.97	16.97	—	16.97		

CITY/Town	2014 Tax Rates					
	Assessed Value (\$000)	Year Certified	Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Princeton	438,769	12	17.24	17.24	—	17.24
Provincetown	2,418,214	13	7.25	7.25	—	7.25
QUINCY	10,679,689	11	17.84	14.86	—	31.23
Randolph	2,624,205	11	20.19	18.17	—	32.11
Raynham	1,734,653	13	17.16	15.42	—	21.63
Reading	3,829,313	14	14.74	14.74	—	14.74
Rehoboth	1,518,824	13	12.44	12.44	—	12.44
REVERE	3,897,468	12	18.03	15.55	—	31.55
Richmond	421,249	12	10.29	10.29	—	10.29
Rochester	794,836	11	13.85	13.85	—	13.85
Rockland	1,649,056	12	18.34	18.34	—	18.34
Rockport	1,710,744	14	11.27	11.27	—	11.27
Rowe	272,647	12	12.10	6.07	—	13.38
Rowley	843,938	14	14.74	14.74	14.74	14.74
Royalston	118,961	14	12.29	12.29	—	12.29
Russell	132,042	13	20.08	19.68	—	22.94
Rutland	721,018	14	17.11	17.11	—	17.11
SALEM	3,962,936	13	19.43	16.73	—	32.05
Salisbury	1,433,914	12	11.79	11.79	—	11.79
Sandisfield	214,299	13	12.70	12.70	—	12.70
Sandwich	3,629,698	12	14.57	14.57	—	14.57
Saugus	3,741,157	11	14.64	11.61	—	25.62
Savoy	61,946	13	15.96	15.96	—	15.96
Scituate	3,826,611	12	13.05	13.05	—	13.05
Seekonk	2,011,752	13	16.63	13.33	—	26.44
Sharon	2,727,401	14	20.55	20.55	—	20.55
Sheffield	606,403	14	13.74	13.74	—	13.74
Shelburne	225,451	14	13.62	13.62	—	13.62
Sherborn	1,089,643	12	20.34	20.34	—	20.34
Shirley	545,529	14	16.75	16.75	—	16.75
Shrewsbury	4,768,925	14	12.17	12.17	—	12.17
Shutesbury	212,753	12	20.60	20.60	—	20.60
Somerset	2,096,091	13	18.25	16.60	—	27.75
SOMERVILLE	9,445,672	14	12.29	12.66	—	21.51
South Hadley	1,410,741	14	16.41	16.41	16.41	16.41
Southampton	642,882	14	15.20	15.20	—	15.20
Southborough	2,150,168	13	16.18	16.18	—	16.18
Southbridge	898,164	13	19.64	19.64	—	19.64
Southwick	971,611	13	17.06	17.06	—	17.06
Spencer	934,126	14	13.15	13.15	—	13.15
SPRINGFIELD	6,918,393	12	25.00	19.71	—	39.04
Sterling	927,916	13	16.93	16.93	—	16.93
Stockbridge	786,676	12	8.76	8.76	—	8.76
Stoneham	2,989,674	12	14.47	13.49	—	22.00
Stoughton	3,024,385	14	17.99	15.74	—	26.09
Stow	1,144,576	13	19.17	19.17	—	19.17
Sturbridge	1,062,980	14	19.68	19.20	19.20	21.65
Sudbury	3,960,584	13	18.42	18.03	—	24.94
Sunderland	341,918	14	13.98	13.98	—	13.98
Sutton	1,160,419	12	16.88	16.88	—	16.88
Swampscott	2,222,789	11	19.89	18.70	—	34.79
Swansea	1,885,263	14	14.65	12.84	—	23.44
TAUNTON	4,422,983	13	18.25	14.61	—	31.19
Templeton	540,624	13	16.24	16.24	—	16.24
Tewksbury	3,781,575	13	18.12	16.11	—	26.64
Tisbury	2,506,632	12	7.85	8.39	—	7.85
Tolland	177,302	13	7.24	7.24	—	7.24
Topsfield	1,163,235	13	16.16	16.16	—	16.16
Townsend	742,086	12	19.57	19.57	—	19.57
Truro	1,983,770	14	6.43	6.43	—	6.43

CITY/Town	2014 Tax Rates					
	Assessed Value (\$000)	Year Certified	Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Tyngsborough	1,354,762	14	16.78	16.78	—	16.78
Tyringham	190,960	11	6.58	6.58	—	6.58
Upton	957,458	14	16.95	16.95	—	16.95
Uxbridge	1,403,133	14	17.31	17.31	—	17.31
Wakefield	3,898,926	14	14.90	12.78	—	26.07
Wales	157,064	14	17.41	17.41	—	17.41
Walpole	3,612,217	14	16.50	15.76	—	21.04
WALTHAM	8,698,186	13	18.27	13.43	—	31.97
Ware	710,399	12	18.31	18.31	—	18.31
Wareham	3,146,222	12	10.77	10.77	—	10.77
Warren	312,768	11	19.10	19.10	—	19.10
Warwick	77,021	13	18.33	18.33	—	18.33
Washington	77,093	14	13.43	13.43	—	13.43
Watertown	5,167,075	13	15.98	14.96	—	27.96
Wayland	2,978,115	12	18.33	18.33	—	18.33
Webster	1,350,852	12	14.27	13.29	—	19.40
Wellesley	9,755,135	12	11.54	11.54	—	11.54
Wellfleet	2,167,619	14	6.70	6.70	—	6.70
Wendell	91,092	12	19.18	19.18	—	19.18
Wenham	673,014	12	18.88	18.88	—	18.88
West Boylston	817,936	14	17.66	17.66	—	17.66
West Bridgewater	983,722	13	19.68	16.49	—	26.57
West Brookfield	344,461	11	14.19	14.19	—	14.19
West Newbury	745,425	13	15.80	15.80	—	15.80
West Springfield	2,637,427	14	21.17	16.41	—	31.99
West Stockbridge	368,029	12	11.12	11.12	—	11.12
West Tisbury	2,385,942	12	5.41	5.41	—	5.41
Westborough	3,276,226	13	19.29	19.29	—	19.29
WESTFIELD	3,047,313	13	20.76	18.18	—	33.84
Westford	3,905,437	14	16.60	16.60	—	16.60
Westhampton	213,520	13	17.67	17.67	—	17.67
Westminster	820,615	13	18.98	18.98	—	18.98
Weston	5,340,928	12	12.73	12.73	—	12.73
Westport	2,929,443	13	7.70	7.70	—	7.70
Westwood	3,481,491	12	17.08	15.40	—	28.18
Weymouth	5,867,771	11	14.66	13.30	—	21.70
Whately	247,447	14	15.77	15.77	15.77	15.77
Whitman	1,278,452	14	15.81	15.81	—	15.81
Wilbraham	1,578,098	14	20.44	20.44	—	20.44
Williamsburg	301,729	13	17.37	17.37	—	17.37
Williamstown	950,377	12	15.28	15.28	—	15.28
Wilmington	3,523,547	13	18.88	14.24	—	33.04
Winchendon	619,275	12	15.96	15.96	—	15.96
Winchester	5,686,338	11	12.62	12.66	—	11.91
Windsor	111,422	12	13.16	13.16	—	13.16
Winthrop	1,642,450	12	15.58	15.58	15.58	15.58
WOBURN	5,820,155	11	15.66	10.44	—	27.41
WORCESTER	11,030,011	14	22.74	19.54	—	30.83
Worthington	162,923	11	14.00	14.00	—	14.00
Wrentham	1,716,620	13	15.95	15.31	—	18.50
Yarmouth	5,065,856	13	10.19	10.19	—	10.19

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**This booklet is presented as a public service
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