



*Massachusetts Taxpayers Foundation*

# *Municipal Financial Data*

*42nd Edition*

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Municipal Financial Data  
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# Municipal Financial Data

## 42nd Edition

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## December 2012

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

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

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## Major Trends in Local Finance

Total municipal revenues and expenditures grew by just 2.7 percent to \$22.6 billion in fiscal 2012, the third year of a slowdown that is unprecedented in the Proposition 2 ½ era. Between fiscal 2009 and 2012, revenues and expenditures grew by only 3.8 percent, which is less than the one-year growth in 20 of the last 30 years. By comparison, during the low points of the previous two recessions, revenues and expenditures grew by 6.3 percent (fiscal 1990 to 1993) and 10.4 percent (fiscal 2002 to 2005).

### Revenues

Revenue growth of 2.7 percent represented an improvement over the 0.1 percent growth in fiscal 2010 and 1.1 percent increase in fiscal 2011 but is still roughly half of the rate of growth of normal economic recoveries. All three major revenue sources—property taxes, local aid, and local receipts—continued to feel the effects of the recession and anemic economic recovery.

Property tax revenues increased by only 3.9 percent, to \$12.98 billion, virtually the same as the historically low rates of growth in 2010 and 2011. Since fiscal 2009, property tax revenues have risen by a total of 12.3 percent, the slowest three-year growth since the implementation of Proposition 2 ½.

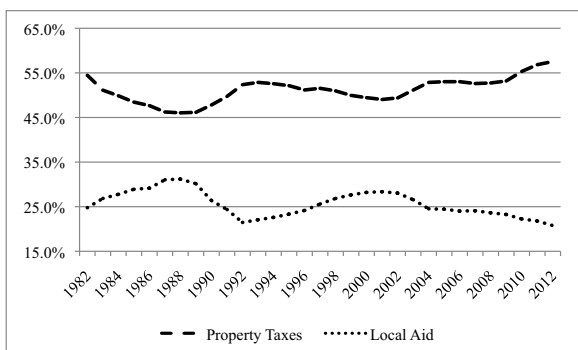
The main source of property tax growth above the annual 2.5 percent levy increase is new construction, which dropped to depressed levels when the recession began and has remained flat since. New construction fell 19 percent, from \$220 million to \$176 million, in fiscal 2010 and rose slightly to \$186 million in 2011 and \$188 million in 2012. In each of the last three years, new construction has added only 1.5 percent to the prior year's tax levy, while over the 10 years preceding the recession it added an average of 2.5 percent.

At the same time, taxpayers are increasingly reluctant to approve operating overrides. Since fiscal 2009, municipalities have approved a total of \$81.4 million in overrides, including just \$15 million approved by 18 communities in fiscal 2012. Overrides added significantly more in previous recessions—\$134 million between fiscal 1990 and 1993 and \$145 million between fiscal 2002 and

2005.

Despite the slow growth in property taxes, municipalities are depending ever more heavily on property taxes to fund local services because of cuts in local aid. In fiscal 2012, property taxes accounted for 57.5 percent of total revenue, up from 56.8 percent in fiscal 2011 and the highest share since Proposition 2 ½ was passed. That share has steadily grown since fiscal 2002 when property taxes were just 49.4 percent of total revenues, a trend that has accelerated since the recession began in fiscal 2009 (see Figure 1).

**Figure 1**  
**Property Taxes and Local Aid as a Percent of Total Revenues, 1982 to 2012**



The recession and its aftermath have dealt a severe blow to local aid, which was cut for the fourth consecutive year in fiscal 2012. Local aid totaled \$4.68 billion in 2012, a drop of \$104 million or 2.2 percent from the previous fiscal year and \$368 million or 7.3 percent less than the original fiscal 2009 budget of \$5.05 billion. Only during one other period—the recession in the early 1990s before Chapter 70 was overhauled—has there been a greater reduction in local aid to municipalities.

Unrestricted local aid has borne the brunt of the cuts. The \$899 million funding level in fiscal 2012, the same as 2011, is a staggering \$425 million or 32 percent less than the \$1.3 billion in the original fiscal 2009 budget.

In addition, there was a decrease in Chapter 70 assistance for the first time since 2004, with municipalities receiving a total of \$3.36 billion in Chapter

70 assistance, a reduction of \$68 million from fiscal 2011. This decrease was driven by the end of federal stimulus funding for education that the state had previously passed through to local school districts, bumping up Chapter 70 aid by \$160.5 million in fiscal 2010 and \$183 million in fiscal 2011.

Local receipts, which account for approximately 18 percent of municipal revenue, are also struggling under the weight of the recession and a slow economic recovery. In fiscal 2012, local receipts—which include meals and hotel taxes, investment income, motor vehicle excise taxes, building permits, and charges for water, sewer, and trash services—totaled \$4 billion, a mere \$38 million or 0.9 percent increase over 2009.

Local receipts would have actually declined between 2009 and 2012 if the Legislature had not given municipalities the option to create a local meals tax and/or increase the hotel tax<sup>1</sup>. A total of 151 communities have adopted the local meals tax, generating \$82.6 million in fiscal 2012; 100 communities increased their hotel tax rates, producing \$139.4 million in total hotel taxes in fiscal 2012 compared to \$87.5 million in fiscal 2009.

Investment income has been a particularly heavy drag on local receipts, falling by \$96 million or a striking 81 percent since fiscal 2009 to just \$23 million in fiscal 2012. Motor vehicle excise taxes totaled \$596 million in 2012, a 3.6 percent increase from fiscal 2011 but still \$41 million less than the \$638 million in fiscal 2009.

### **Expenditures**

While scores of municipalities are taking advantage of the new municipal health reform law, cities and towns continue to be burdened by the costs of unaffordable benefits for employees and retirees.

Municipal health reform, which was signed into law in July 2011, allows cities and towns to curb the costs of employee health insurance by making modest changes in health plans. More than 125

<sup>1</sup> Effective for fiscal 2010, municipalities have the local option to add a 0.75 percent local meals tax, in addition to the 6.25 percent meals tax going to the state, and increase the local hotel excise tax rate from 4.0 percent to up to 6.0 percent. Boston was allowed to increase its hotel excise tax rate from 4.5 percent to 6.5 percent.

municipalities and regional school districts have adopted changes that are expected to save nearly \$200 million during their first year of implementation.

Despite this progress, municipalities are contending with enormous unfunded liabilities for pensions and retiree health care. To tackle more than \$13 billion in unfunded pension liabilities, cities and towns were required to increase contributions to pension systems by 7.6 percent in fiscal 2012, almost three times more than the 2.7 percent revenue growth. Strikingly, municipalities faced these large increases even though 41 of 99 local pension systems have extended their funding dates beyond 2030 in order to limit the growth in their annual contributions in the near term—a move that also will end up costing taxpayers hundreds of millions over the long term.

Even more serious, communities have not begun to address their enormous outstanding liabilities for retiree health care which, at approximately \$30 billion, dwarf the unfunded pension liabilities facing many cities and towns. Retiree health care liabilities have reached such a critical point that they require major reforms to become affordable.

While financial conditions vary for each city and town, municipalities have entered a new phase in which budgets will be squeezed for years to come. Cities and towns will have to contend with slower growth in revenues while addressing the unaffordable costs of employee and retiree benefits.

## 2011 Financial Summary

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	2010	2011	Percent Change
<b>Revenue (000)</b>			
Property Taxes	12,024,477	12,484,899	3.8
Local Aid**	4,833,924	4,786,270	-1.0
Local Receipts	3,878,003	3,989,313	2.9
All other*	997,378	704,266	-29.4
<b>Expenses (000)</b>			
Local purposes	21,268,242	21,494,099	1.1
Assessments	294,110	294,801	0.2
Overlay	171,430	174,847	2.0
<b>Total</b>	<b>21,733,782</b>	<b>21,964,747</b>	<b>1.1</b>

## 2012 Financial Summary

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

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\*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. In fiscal 2010 and prior, this category includes a reimbursement from the state to Boston for its teachers pension contribution. The state began making those contributions directly beginning in fiscal 2011, so that reimbursement, which was \$118,840,800 in fiscal 2010, no longer exists.

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



## Statewide Data

Total by Fiscal Year (\$, Millions)	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Amount to Raise*	16,608	17,084	17,886	18,827	19,938	20,905	21,721	21,734	21,965	22,551
Revenues										
Property Taxes	8,494	9,016	9,483	9,983	10,489	10,987	11,553	12,024	12,485	12,976
Total Local Aid	4,366	4,130	4,308	4,445	4,803	4,992	5,051	4,834	4,786	4,682
Chapter 70 Education Aid**	2,734	2,615	2,675	2,761	2,930	3,118	3,309	3,404	3,428	3,360
Unrestricted Government Aid***	778	661	736	761	920	935	844	936	899	899
Local Receipts	2,864	3,003	3,166	3,416	3,647	3,879	3,994	3,878	3,989	4,032
Spending										
Local Expenditures	16,212	16,666	17,461	18,399	19,477	20,443	21,245	21,268	21,495	22,076
Assessments	236	242	248	260	282	290	297	294	295	290
Abatements and Refunds	160	176	176	168	178	172	179	171	175	185
Proposition 2 1/2										
Maximum Levy Limit	8,675	9,191	9,656	10,180	10,693	11,209	11,758	12,242	12,734	13,269
New Construction	214	231	215	223	229	218	220	178	186	188
Excess Capacity	181	174	172	197	204	220	205	217	250	293
Overrides (\$ approved)	49	40	27	49	34	37	37	17	13	15
Debt/Capital Exclusions	295	328	331	348	350	355	370	373	378	409
Other Measures										
Net Free Cash****	467	506	461	593	621	693	731	688	762	875
Stabilization Funds*****	437	461	450	439	459	515	621	670	683	659

\* 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.

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

Percent Change by Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Amount to Raise*	2.5	2.9	4.7	5.3	5.9	4.9	3.9	0.1	1.1	2.7
Revenues										
Property Taxes	6.1	6.1	5.2	5.3	5.1	4.7	5.1	4.1	3.8	3.9
Local Aid	-3.0	-5.4	4.3	3.2	8.0	3.9	1.2	-4.3	-1.0	-2.2
Chapter 70 Education Aid**	1.7	-4.4	2.3	3.2	6.1	6.4	6.1	2.9	0.7	-2.0
Unrestricted Government Aid***	-4.8	-15.0	11.3	3.4	20.8	1.6	-9.7	11.0	-4.0	0.0
Local Receipts	4.1	4.9	5.4	7.9	6.8	6.4	3.0	-2.9	2.9	1.1
Spending										
Local Expenditures	2.5	2.8	4.8	5.4	5.9	5.0	3.9	0.1	1.1	2.7
Assessments	3.0	2.5	2.4	4.7	8.6	2.7	2.3	-0.8	0.2	-1.8
Abatements and Refunds	-4.6	10.4	0.1	-4.6	6.0	-3.7	4.3	-4.3	2.0	6.1
Proposition 2 1/2										
Maximum Levy Limit	5.8	5.9	5.1	5.4	5.0	4.8	4.9	4.1	4.0	4.2
New Construction	0.1	8.2	-7.0	3.7	2.7	-5.0	1.1	-19.1	4.6	1.2
Excess Capacity	-8.5	-3.8	-1.1	14.4	3.6	7.8	-7.0	6.0	14.8	17.4
Overrides	62.8	-18.8	-31.8	80.8	-29.8	8.3	0.7	-55.3	-22.1	14.5
Debt/Capital Exclusions	3.8	11.0	0.9	5.3	0.6	1.3	4.4	0.7	1.4	8.2
Other Measures										
Net Free Cash****	-16.6	8.5	-9.0	28.8	4.7	11.6	5.4	-5.9	10.8	14.8
Stabilization Funds*****	6.5	5.6	-2.3	-2.4	4.4	12.3	20.7	7.8	1.9	-3.4

\* 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.

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

## **Explanation of Tables**

The following tables present local financial information for fiscal 2011 and 2012. There are two tables for each year: municipal financial data and the community tax rates. In addition, for fiscal 2012 there are two tables detailing local debt and other characteristics. The following list explains column headings for each table.

### **Column Headings for 2011 and 2012 Municipal Financial Data Tables**

(with statewide totals for 2012)

#### **Population**

The 2010 population data from the 2010 U.S. Census. It is used to compute per capita statistics.  
**State Total: 6,547,629**

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

The total of local expenditures, state and county assessments, and “overlay” reserves (the amount determined by the assessors for anticipated tax refunds, exemptions, and uncollected taxes).  
**2012 State Total: \$22.55 billion**

#### **Change**

The percent change in the amount to raise from the prior fiscal year.  
**2012 State Average: 2.7 percent**

#### **Expenditures**

##### **Local**

Total amounts budgeted by the city or town for local purposes in the fiscal year plus any additional lottery distributions available for expenditure. This includes amounts appropriated and amounts otherwise required to be raised by the municipality, such as regional school district assessments.  
**2012 State Total: \$22.08 billion**

### **Change**

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

**2012 State Average: 2.7 percent**

### **Assessments**

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

**2012 State Total: \$290 million**

### **Change**

The percent change in assessments from the prior fiscal year.

**2012 State Average: -1.8 percent**

## **Revenue Sources**

### **Property Taxes**

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

**2012 State Total: \$12.98 billion**

### **Change**

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

**2012 State Average: 3.9 percent**

### **Local Aid**

Total amount paid by the state to the city or town as aid or reimbursements. This total is shown on the “cherry sheet,” a report issued yearly to a city or town estimating state and county charges and the state aid it will receive. The amount in our tables includes school building assistance payments. It excludes regional school aid and school choice tuition payments to receiving districts.

**2012 State Total: \$4.68 billion**

### **Change**

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

**2012 State Average: -2.2 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.

**2012 State Total: \$4.03 billion**

## **Change**

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

**2012 State Average: 1.1 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.

**2012 Total: \$13.27 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.

**2012 Total: \$293 million**

## **Percent**

Excess capacity expressed as a percent of total property taxes.

**2012 State Average: 2.3 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.

**2012 Total: \$188 million**

## **Column Headings for 2011 and 2012 Tax Rates Tables**

(with statewide totals for 2012)

### **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, 2011 provides the basis for fiscal 2012 taxes).

**2012 State Total: \$904.79 billion**

### **Year Certified**

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

### **Tax Rates**

#### **Composite**

This tax rate is calculated by dividing total property taxes by total assessed values and multiplying

by 1,000. For communities with a single tax rate it is the same as the actual rate. For multiple tax rate communities it is the rate that would be in effect if the community had a single rate.

**2012 State Average: \$14.38 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 2012. Current ratings may be found at [www.moody.com](http://www.moody.com).

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

The municipality's debt issuance rating by Standard & Poor's Ratings Services as of October 2012. Current ratings may be found at [www.standard-andpoors.com](http://www.standard-andpoors.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, 2011 divided by the 2010 population.

**2012 State Average: \$1,875**

#### **Percent of Value**

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

**2012 State Average: 1.3 percent**

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

### **Per Capita Amounts**

#### **1999 Income per Capita**

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

**1999 State Average: \$27,233**

#### **Equalized Value per Capita**

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

**2012 State Average: \$148,613**

#### **Expenditures per Capita**

Total local expenditures divided by 2010 population.

**2012 State Average: \$3,372**

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

The 2012 residential tax rate multiplied by the average value of a single-family residence in Massachusetts in 2012, 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.

**2012 State Average: \$4,895**

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

Total number of low-income students in a community as a percent of 2012 foundation enrollment, as reported by the Department of Education. Low income status is determined by students' federal eligibility for free or reduced-price lunch. Low-income students attending regional school districts are allocated among member communities based upon the each community's share of the district's foundation enrollment.

**2012 State Average: 23.6 percent**



**2012 Municipal Financial Data**

CITY/Town	2010 Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth		
		2012 Change (\$000)	2012 Change (%)	Local		Assessments		Property Taxes		Local Aid		Local Receipts		2012 Limit (\$000)	2012 (\$000)	2012 (%)	2011 (\$000)	2012 (\$000)
				2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)							
Abington	15,985	46,934	5.0	46,428	5.3	202	0.0	27,129	0.9	9,229	-4.7	7,506	8.6	27,134	5	0.0	391	301
Acton	21,924	85,484	-0.1	84,654	-0.1	214	3.8	67,551	2.6	7,551	-4.5	9,468	-9.3	68,071	520	0.8	450	402
Acushnet	10,303	27,701	2.4	27,179	2.2	180	9.6	13,527	3.5	7,528	-4.9	4,495	-1.7	13,532	5	0.0	70	138
Adams	8,485	13,057	-2.8	12,895	-2.4	44	-3.8	8,796	7.3	2,111	-0.9	1,235	3.7	8,872	76	0.9	59	64
Agawam	28,438	84,001	2.9	82,975	2.9	160	6.1	47,134	3.4	21,919	-0.7	13,194	5.2	53,189	6,056	12.8	530	782
Alford	494	1,419	-3.2	1,411	-3.3	0	7.7	1,129	3.5	13	0.0	89	-13.1	1,301	171	15.2	11	17
Amesbury	16,283	57,004	3.0	55,207	3.4	1,447	-6.7	35,236	3.1	11,295	-4.0	8,528	4.7	36,632	1,397	4.0	637	440
Amherst	37,819	75,179	3.8	73,212	4.4	1,590	-18.4	40,344	4.7	13,619	-2.7	18,243	2.2	40,351	7	0.0	368	474
Andover	33,201	144,410	3.2	141,039	3.5	2,391	-15.1	108,874	4.0	10,374	-5.3	23,407	0.7	109,075	201	0.2	1,098	1,712
Arlington	42,844	135,506	6.6	132,104	6.7	2,593	-0.1	95,002	10.5	16,416	-1.3	22,516	8.4	95,025	22	0.0	657	522
Ashburnham	6,081	15,030	-0.9	14,891	-1.0	45	-4.0	10,560	1.5	777	-1.3	2,880	4.0	10,564	4	0.0	101	20
Ashby	3,074	6,059	5.4	5,972	6.6	23	-1.2	4,637	2.9	492	-3.8	528	14.6	4,638	1	0.0	69	18
Ashfield	1,737	4,010	-2.1	3,982	-2.1	2	-9.7	3,229	4.2	263	0.2	425	-7.3	3,245	16	0.5	42	31
Ashland	16,593	57,718	-0.6	57,272	-0.5	165	-8.6	35,182	2.9	6,429	-0.4	14,735	-8.4	35,196	13	0.0	266	259
Athol	11,584	19,063	1.0	18,782	1.0	75	9.7	10,194	2.7	2,456	-1.0	5,599	2.3	10,196	3	0.0	111	74
ATTLEBORO	43,593	124,043	2.4	122,412	2.3	900	5.2	56,656	3.7	39,043	-4.9	26,378	-0.7	56,679	23	0.0	414	654
Auburn	16,188	50,612	1.6	49,880	1.6	183	-0.5	33,390	2.0	8,147	-1.5	7,423	6.6	34,792	1,402	4.2	597	546
Avon	4,356	21,865	11.7	21,339	11.6	114	1.6	16,332	9.2	1,472	-3.3	1,735	12.6	16,384	52	0.3	405	490
Ayer	7,427	26,713	-16.6	26,339	-16.7	80	-6.9	17,617	5.2	1,056	-79.4	7,491	-9.9	17,619	2	0.0	433	371
Barnstable	45,193	172,627	4.4	166,933	4.8	4,199	-3.4	97,325	2.9	13,789	-1.6	47,769	9.7	97,469	144	0.1	700	589

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

**2012 Municipal Financial Data**

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

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

**2012 Municipal Financial Data**

CITY/Town	Population	Total Amount to Raise		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth			
		2012 (\$000)	Change (%)	Local		Assessments		Property Taxes		Local Aid		2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2011 (\$000)	2012 (\$000)
				2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)	2012 (\$000)	Change (%)								
Erving	1,800	10,126	-11.2	10,034	-11.3	10	17.6	7,498	4.2	1,181	-2.5	613	13.2	7,500	2	0.0	85	121	
Essex	3,504	15,217	-0.9	15,033	-1.3	26	-2.0	10,812	2.1	245	-2.3	3,572	0.6	10,893	82	0.8	54	104	
EVERETT	41,667	156,207	1.9	150,365	2.1	4,467	-0.1	84,166	2.8	53,107	7.8	19,334	6.8	85,928	1,763	2.1	1,467	1,921	
Fairhaven	15,873	49,119	-0.1	48,411	0.1	280	8.2	23,002	2.8	11,004	-3.2	10,032	-8.9	23,013	10	0.0	144	99	
FALL RIVER	88,857	251,508	4.9	248,547	4.9	1,839	0.3	76,227	5.0	123,109	0.2	49,604	7.0	76,239	12	0.0	1,628	1,817	
Falmouth	31,531	120,428	2.6	118,415	2.6	1,303	0.6	82,311	3.5	9,014	-0.7	23,052	-5.0	82,677	365	0.4	778	652	
FITCHBURG	40,318	118,995	0.0	117,159	-0.1	786	0.2	40,783	3.7	51,819	-2.3	23,552	0.5	40,787	4	0.0	543	471	
Florida	752	3,047	3.0	3,022	3.0	1	-13.2	2,033	4.2	622	-6.8	175	-3.0	2,040	7	0.3	5	9	
Foxborough	16,865	63,205	1.3	62,236	1.0	332	9.0	36,408	5.2	9,997	-10.9	12,429	-2.5	36,414	6	0.0	294	585	
Frammingham	68,318	253,096	4.2	249,776	4.2	1,514	1.8	163,723	3.5	34,537	6.3	52,663	6.1	163,725	1	0.0	1,633	1,564	
Franklin	31,635	107,668	-1.8	106,435	-2.0	554	-2.6	56,413	3.9	30,848	-5.4	18,779	-8.0	56,423	9	0.0	513	855	
Freetown	8,870	20,916	-3.8	20,448	-3.5	222	14.3	15,308	3.3	1,954	-38.2	3,382	4.5	15,312	3	0.0	153	112	
GARDNER	20,228	58,613	6.9	58,094	7.1	298	-1.5	19,755	5.1	23,240	-3.9	11,494	5.4	19,769	14	0.1	481	491	
Aquinnah (Gay Head)	311	3,733	3.3	3,643	3.2	66	2.7	2,820	1.9	5	-7.4	564	8.0	2,884	64	2.3	13	21	
Georgetown	8,183	27,189	11.5	26,862	11.2	210	29.0	14,948	12.2	5,954	-4.9	4,679	8.3	14,958	10	0.1	84	133	
Gill	1,500	2,896	-0.2	2,838	-0.2	7	-0.5	2,210	4.5	232	-0.6	225	-13.6	2,211	1	0.0	26	31	
GLOUCESTER	28,789	104,346	3.2	101,644	3.3	2,301	-1.9	63,027	4.6	12,360	-0.6	24,578	-3.3	63,028	0	0.0	697	634	
Goshen	1,054	2,825	-7.0	2,764	-7.9	12	-1.1	1,918	2.6	203	-0.6	304	-25.8	1,948	30	1.6	25	19	
Gosnold	75	1,387	10.5	1,371	10.5	12	3.4	605	12.8	42	1.9	727	10.1	607	2	0.4	2	0	
Grafton	17,765	49,112	4.5	48,723	4.6	149	5.8	30,024	6.3	10,124	-5.6	6,048	1.5	30,039	15	0.1	393	317	

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

**2012 Municipal Financial Data**

CITY/Town	2010 Population	Total		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth	
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Local Receipts		Limit	Capacity	2011	2012
		(\$000)	(%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	2012 Change (\$000)	2012 Change (%)	(\$000)	(\$000)	(\$000)	(\$000)
Holliston	13,547	56,487	3.9	56,034	3.9	159	0.1	36,608	2.9	10,225	-5.0	6,555	9.4	36,870	262	307	475
HOLYOKE	39,880	145,254	2.2	141,140	2.3	3,637	-2.6	49,294	3.1	77,523	-1.7	14,862	2.7	49,296	3	399	227
Hopedale	5,911	22,683	2.9	22,526	2.9	19	1.5	10,430	3.2	7,561	-4.5	3,367	18.2	11,203	773	82	113
Hopkinton	14,925	66,179	2.2	65,600	2.2	174	1.9	47,034	3.1	8,851	-5.3	9,448	6.6	48,150	1,116	544	694
Hubbardston	4,382	7,877	10.2	7,798	10.6	16	-3.1	5,513	7.7	471	3.1	1,070	5.3	5,517	4	18	15
Hudson	19,063	67,374	5.3	65,678	5.8	1,312	-17.0	39,086	5.6	11,716	-3.2	11,261	11.4	39,105	18	731	559
Hull	10,293	37,114	2.4	36,470	2.4	318	2.8	23,846	3.1	5,827	-2.4	6,113	0.7	23,862	16	201	93
Huntington	2,180	4,363	1.6	4,333	1.9	11	2.7	3,038	3.5	569	2.6	590	0.0	3,038	0	30	25
Ipswich	13,175	45,852	3.4	45,094	3.3	351	18.9	30,182	3.9	5,762	-3.9	7,077	6.5	30,188	6	279	267
Kingston	12,629	45,843	4.5	45,371	4.5	169	-3.7	25,946	1.8	6,324	-0.4	12,054	12.8	26,155	208	263	158
Lakeville	10,602	21,663	-7.3	21,220	-7.8	152	0.8	16,975	3.0	919	-71.3	3,272	19.1	16,981	5	247	130
Lancaster	8,055	17,386	-0.5	17,165	-0.5	107	-0.2	14,148	2.5	1,006	1.2	2,257	6.8	14,375	227	229	254
Lanesborough	3,091	10,087	0.3	9,970	0.8	49	0.8	6,938	1.7	1,674	-3.4	1,172	15.0	6,990	52	26	69
LAWRENCE	76,377	257,945	5.5	255,750	7.3	1,508	-72.8	52,257	5.4	171,980	2.8	28,309	0.4	52,316	58	1,087	1,389
Lee	5,943	22,280	-1.0	22,036	-1.0	47	-4.0	12,029	2.8	3,224	-3.9	5,066	0.3	12,903	874	131	129
Leicester	10,970	26,643	-1.2	26,316	-1.5	143	9.2	12,034	2.9	11,630	-3.4	1,537	5.8	12,042	8	87	87
Lenox	5,025	24,072	-6.5	23,908	-6.6	58	4.6	13,229	2.9	2,926	-2.8	6,314	0.3	13,240	11	93	116
LEOMINSTER	40,759	124,112	0.3	121,851	0.3	660	1.5	53,153	4.9	47,208	-7.0	13,965	1.8	58,372	5,219	837	1,060
Leverett	1,851	6,337	3.5	6,306	3.5	1	13.1	4,443	4.3	468	-3.8	709	27.2	4,451	9	50	69
Lexington	31,394	187,910	1.5	186,185	1.5	701	0.0	134,338	5.0	8,535	-6.2	35,387	-13.0	134,384	47	3,427	3,347

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



**2012 Municipal Financial Data**

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

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

**2012 Municipal Financial Data**

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

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

**2012 Municipal Financial Data**

CITY/Town	2010 Population	Total Amount to Raise		Expenditures		Assessments		Property Taxes		Local Aid		Local Receipts		Tax Limit (\$000)	Excess Capacity		Levy from Growth	
		2012 Change (\$000)	(%)	2012 Change (\$000)	(%)	2012 Change (\$000)	(%)	2012 Change (\$000)	(%)	2012 Change (\$000)	(%)	2012 Change (\$000)	(%)		2012 (\$000)	(%)	2011 (\$000)	2012 (\$000)
Shrewsbury	35,608	104,377	7.0	103,353	7.0	309	-4.0	53,009	5.9	24,968	-5.3	13,024	5.1	53,019	10	0.0	516	603
Shutesbury	1,771	5,947	1.8	5,907	1.8	2	4.3	4,212	2.2	922	-4.2	601	5.3	4,271	59	1.4	24	37
Somerset	18,165	62,120	7.9	58,053	3.1	333	5.5	40,803	3.7	5,741	-18.0	7,528	-19.2	47,992	7,189	17.6	278	1,380
SOMERVILLE	75,754	215,010	3.4	208,740	3.6	4,931	-2.4	104,765	4.2	46,641	-4.8	56,824	10.0	104,829	64	0.1	1,650	1,739
South Hadley	17,514	42,712	0.9	42,359	0.9	153	-0.7	21,761	3.1	11,646	-4.2	7,170	-1.1	21,762	1	0.0	199	203
Southampton	5,792	16,292	4.1	16,208	4.1	11	2.1	9,102	4.2	3,283	-4.6	3,005	6.4	9,119	18	0.2	182	193
Southborough	9,767	46,692	2.7	46,204	2.8	108	0.0	33,225	2.8	5,371	-4.6	5,118	3.8	34,087	862	2.6	500	461
Southbridge	16,719	53,471	1.9	53,172	1.9	99	-11.6	16,185	3.7	21,612	6.0	12,591	2.1	16,392	207	1.3	153	208
Southwick	9,502	21,257	0.7	21,059	0.8	35	-7.2	14,493	6.7	1,198	0.0	4,436	-2.8	14,577	84	0.6	150	212
Spencer	11,688	19,656	4.1	19,443	4.1	104	15.2	11,322	4.2	2,134	-0.2	5,242	11.8	11,327	5	0.0	92	64
SPRINGFIELD	153,060	587,700	6.7	579,604	6.3	2,951	3.8	169,389	1.7	329,463	0.0	44,867	8.0	169,400	11	0.0	3,482	4,527
Sterling	7,808	21,568	1.5	21,435	1.7	55	-2.6	14,928	2.1	1,697	0.4	3,064	-1.0	16,231	1,303	8.7	159	52
Stockbridge	1,947	9,055	-2.4	8,891	-2.2	66	-19.6	6,287	0.9	142	-1.5	1,596	-8.6	8,024	1,738	27.6	36	56
Stoneham	21,437	66,836	4.7	65,923	4.8	539	4.2	39,843	2.9	8,504	-3.4	17,140	15.8	39,851	8	0.0	139	280
Stoughton	26,962	89,362	4.7	86,397	5.1	2,269	-6.1	50,355	3.2	16,458	-0.5	20,271	3.5	50,383	28	0.1	512	544
Stow	6,590	23,865	5.5	23,528	5.6	86	1.9	20,485	5.5	928	-0.1	1,945	-1.6	21,475	990	4.8	412	374
Sturbridge	9,268	31,362	7.3	31,121	7.4	101	4.3	19,832	5.4	3,224	-1.0	6,465	17.0	19,835	4	0.0	182	166
Sudbury	17,659	84,144	2.2	83,509	2.2	127	0.3	69,008	2.4	7,177	-5.3	7,457	3.4	69,154	147	0.2	441	521
Sunderland	3,684	7,535	0.3	7,387	0.1	117	4.1	4,504	2.7	1,404	-3.3	593	-24.1	4,553	49	1.1	23	53
Sutton	8,963	28,289	8.4	28,038	8.5	66	0.1	17,260	6.8	5,948	-5.2	2,801	10.8	17,263	4	0.0	184	191

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

**2012 Municipal Financial Data**

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

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



## 2012 Tax Rates

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

## 2012 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2012 Tax Rates			Comm., Indus., Personal
			Com- posite	Resi- dential	Open Space	
CHICOPEE	3,631,756	11	18.13	14.93	—	30.83
Chilmark	3,196,293	12	2.08	2.08	—	2.08
Clarksburg	123,743	10	11.53	11.53	—	11.53
Clinton	1,059,015	12	17.51	15.28	—	29.77
Cohasset	2,465,755	12	11.98	11.98	—	11.98
Colrain	163,166	10	16.12	16.12	—	16.12
Concord	5,090,059	12	13.58	13.58	—	13.58
Conway	258,883	11	14.21	14.21	—	14.21
Cummington	139,200	12	11.09	11.09	—	11.09
Dalton	604,889	10	17.41	17.41	—	17.41
Danvers	3,922,581	10	15.38	13.93	—	19.38
Dartmouth	4,987,164	11	9.63	8.87	—	13.48
Dedham	3,932,320	10	18.94	15.43	—	32.20
Deerfield	663,977	11	12.82	12.82	—	12.82
Dennis	5,858,178	11	5.88	5.88	5.88	5.88
Dighton	838,801	10	15.42	13.67	—	26.06
Douglas	846,826	11	14.18	14.18	—	14.18
Dover	2,221,505	12	11.92	11.92	—	11.92
Dracut	2,873,936	12	12.93	12.93	—	12.93
Dudley	834,562	12	10.90	10.90	—	10.90
Dunstable	459,475	11	14.88	14.88	—	14.88
Duxbury	3,200,635	12	13.79	13.79	—	13.79
East Bridgewater	1,531,786	10	15.63	15.63	—	15.63
East Brookfield	222,865	11	14.22	14.22	—	14.22
East Longmeadow	1,772,970	11	18.85	18.85	—	18.85
Eastham	2,710,948	10	6.35	6.35	—	6.35
Easthampton	1,401,694	10	13.27	13.27	—	13.27
Easton	2,947,437	10	14.95	14.95	—	14.95
Edgartown	6,666,538	12	3.43	3.43	—	3.43
Egremont	390,053	11	7.86	7.86	—	7.86
Erving	628,752	09	11.92	7.51	7.51	12.99
Essex	751,324	10	14.39	14.39	—	14.39
EVERETT	3,535,432	09	23.81	15.52	—	41.66
Fairhaven	1,951,015	11	11.79	10.27	—	20.63
FALL RIVER	5,505,626	10	13.85	10.98	—	23.54
Falmouth	10,579,862	11	7.78	7.78	7.78	7.78
FITCHBURG	2,168,806	10	18.80	17.62	—	23.32
Florida	126,385	12	16.09	8.25	—	22.97
Foxborough	2,596,959	10	14.02	13.73	—	14.86
Framingham	7,529,736	12	21.74	16.94	—	38.05
Franklin	4,108,755	11	13.73	13.73	—	13.73
Freetown	1,138,271	12	13.45	12.12	—	19.50
GARDNER	1,185,080	12	16.67	16.67	—	16.67
Aquinnah (Gay Head)	717,555	12	3.93	3.93	—	3.93
Georgetown	1,141,935	10	13.09	13.09	—	13.09
Gill	151,906	11	14.55	14.55	—	14.55
GLOUCESTER	5,135,947	11	12.27	12.18	—	13.01
Goshen	142,362	12	13.47	13.47	—	13.47
Gosnold	273,655	11	2.21	2.21	—	2.21
Grafton	2,124,834	10	14.13	14.13	—	14.13
Granby	572,730	12	15.87	15.87	—	15.87
Granville	204,884	10	12.02	12.02	—	12.02
Great Barrington	1,351,622	10	13.12	13.12	—	13.12
Greenfield	1,348,239	11	19.01	19.01	—	19.01
Groton	1,520,538	11	16.08	16.08	—	16.08
Groveland	832,826	10	12.98	12.98	—	12.98
Hadley	909,729	11	10.22	10.22	—	10.22
Halifax	784,705	10	16.80	16.80	—	16.80
Hamilton	1,291,799	12	17.32	17.32	—	17.32
Hampden	552,023	12	16.87	16.87	—	16.87

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

## 2012 Tax Rates

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

## 2012 Tax Rates

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

## 2012 Tax Rates

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

## Debt Characteristics

Moody's ratings are from September 2011 and Standard and Poor's (S&P) ratings are from October 2012. 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 2012 long-term debt outstanding divided by 2010 population.

Percent of Value: Same debt total divided by the total equalized property value as of January 1, 2012, as determined by the Department of Revenue.

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Abington	A1	AA-	1,055	0.9
Acton	Aaa	AAA	2,053	1.2
Acushnet	Aa3	—	1,535	1.4
Adams	—	A+	501	0.8
Agawam	Aa2	AA	952	0.9
Alford	—	—	0	0.0
Amesbury	—	A	2,069	1.7
Amherst	Aa2	AA	193	0.3
Andover	Aa1	AAA	2,648	1.2
Arlington	Aa1	AAA	1,306	0.7
Ashburnham	A1	—	2,180	2.2
Ashby	—	—	0	0.0
Ashfield	—	—	745	0.6
Ashland	Aa2	AA	2,597	1.9
Athol	A1	—	1,105	1.8
ATTLEBORO	A1	A+	2,211	2.3
Auburn	Aa3	—	1,468	1.2
Avon	Aa3	—	2,572	1.4
Ayer	Aa3	—	2,633	1.9
Barnstable	—	AAA	2,956	1.0
Barre	A1	—	703	0.9
Becket	—	—	0	0.0
Bedford	Aa1	AAA	3,386	1.5
Belchertown	—	A+	2,501	2.6
Bellingham	Aa2	AA	2,409	1.7
Belmont	Aaa	—	2,378	1.0
Berkley	A2	—	1,837	1.5
Berlin	Aa3	AA+	650	0.3
Bernardston	—	—	228	0.2
BEVERLY	Aa2	AA-	1,716	1.2
Billerica	Aa2	AA	1,650	1.2
Blackstone	—	AA-	1,627	1.7
Blandford	—	—	3,715	2.7
Bolton	Aa2	—	3,899	2.0
BOSTON	Aaa	AA+	1,555	0.9
Bourne	Aa2	AA	2,137	1.0
Boxborough	Aa2	AAA	1,532	0.8
Boxford	Aa1	—	1,460	0.7
Boylston	Aa3	—	1,091	0.7
Braintree	Aa2	AA	3,976	2.5
Brewster	Aa2	AA+	2,021	0.5
Bridgewater	A1	—	837	0.9
Brimfield	—	—	31	0.0
BROCKTON	Aa3	A	2,517	4.0
Brookfield	—	—	655	0.8
Brookline	Aaa	—	1,266	0.5
Buckland	—	—	655	0.6
Burlington	Aa1	AA+	1,168	0.6
CAMBRIDGE	Aaa	AAA	3,019	1.2
Canton	—	AAA	2,797	1.5

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Carlisle	Aa1	—	1,183	0.4
Carver	A1	AA-	326	0.3
Charlemont	—	—	237	0.2
Charlton	—	AA	1,788	1.6
Chatham	Aa2	AAA	6,152	0.6
Chelmsford	—	AA	2,729	1.8
CHELSEA	A1	A+	1,603	2.5
Cheshire	—	A+	512	0.5
Chester	—	—	500	0.5
Chesterfield	—	—	403	0.3
CHICOPEE	Aa3	AA+	405	0.6
Chilmark	—	AA+	4,307	0.1
Clarksburg	—	—	385	0.5
Clinton	A1	—	2,147	2.5
Cohasset	Aa1	AA+	8,561	2.5
Colrain	—	—	21	0.0
Concord	Aaa	—	4,505	1.5
Conway	—	—	107	0.1
Cummington	—	—	0	0.0
Dalton	—	AA	296	0.3
Danvers	Aa1	AA+	1,579	1.0
Dartmouth	Aa2	AA	1,972	1.3
Dedham	—	AA+	1,857	1.1
Deerfield	—	—	74	0.1
Dennis	—	AA+	1,213	0.3
Dighton	—	—	45	0.0
Douglas	Aa3	—	2,090	2.0
Dover	Aaa	AAA	2,422	0.6
Dracut	Aa3	A+	1,827	1.8
Dudley	Aa3	A+	570	0.7
Dunstable	A1	—	1,071	0.7
Duxbury	Aa1	AAA	1,482	0.6
East Bridgewater	Aa3	—	1,516	1.3
East Brookfield	—	—	895	0.8
East Longmeadow	Aa2	AA	2,147	1.8
Eastham	Aa2	AA	1,978	0.3
Easthampton	A1	A+	469	0.5
Easton	Aa3	—	1,874	1.4
Edgartown	Aa2	—	6,099	0.3
Egremont	—	AA	925	0.3
Erving	A1	A	3,994	1.1
Essex	—	AA	6,074	2.7
EVERETT	Aa3	—	1,691	1.9
Fairhaven	Aa2	—	1,402	1.1
FALL RIVER	A2	BBB	3,147	4.9
Falmouth	Aa2	AA+	3,862	1.1
FITCHBURG	A1	A-	1,952	3.4
Florida	—	—	42	0.0
Foxborough	Aa2	AA+	2,211	1.3
Framingham	Aa2	—	1,202	1.0
Franklin	Aa2	AA	1,926	1.3
Freetown	—	A+	869	0.6
GARDNER	A1	—	1,047	1.7
Aquinnah (Gay Head)	—	—	1,219	0.1
Georgetown	Aa2	—	907	0.6
Gill	—	—	223	0.2
GLOUCESTER	Aa3	A	3,201	1.7
Goshen	—	—	40	0.0
Gosnold	—	—	0	0.0
Grafton	Aa2	AA	1,163	0.9



CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Granby	—	AA	392	0.4
Granville	—	—	237	0.2
Great Barrington	Aa2	AA	1,653	0.8
Greenfield	A1	A	1,369	1.7
Groton	Aa3	AA	1,645	1.1
Groveland	Aa3	—	49	0.0
Hadley	—	AA	1,838	1.0
Halifax	Aa3	—	516	0.5
Hamilton	Aa2	—	1,006	0.6
Hampden	—	—	15	0.0
Hancock	—	—	0	0.0
Hanover	Aa2	—	3,067	1.8
Hanson	Aa3	—	849	0.7
Hardwick	—	—	608	0.7
Harvard	—	AA+	1,400	0.8
Harwich	—	AA+	2,804	0.7
Hatfield	—	A+	1,132	0.7
HAVERHILL	A1	A+	1,672	1.9
Hawley	—	—	585	0.4
Heath	—	—	285	0.2
Hingham	Aaa	AAA	3,237	1.2
Hinsdale	—	AA	2,207	1.6
Holbrook	A2	A-	1,965	1.9
Holden	Aa3	AA-	3,168	2.8
Holland	—	—	181	0.1
Holliston	Aa2	AA-	3,998	2.5
HOLYOKE	A1	A+	1,248	2.3
Hopedale	Aa3	—	2,674	2.3
Hopkinton	Aa2	AA+	3,958	2.0
Hubbardston	—	—	91	0.1
Hudson	Aa2	AA	2,678	2.2
Hull	—	AA-	2,406	1.3
Huntington	—	—	38	0.0
Ipswich	Aa2	—	3,178	1.7
Kingston	Aa3	AA-	4,546	3.1
Lakeville	—	A+	392	0.3
Lancaster	A1	—	1,846	1.8
Lanesborough	A1	—	1,606	1.1
LAWRENCE	Baa1	AA	1,871	4.7
Lee	—	AA-	5,944	3.8
Leicester	A1	—	904	1.1
Lenox	Aa2	—	3,858	1.6
LEOMINSTER	Aa2	—	599	0.7
Leverett	—	AA-	1,240	0.8
Lexington	Aaa	—	2,521	0.9
Leyden	—	—	88	0.1
Lincoln	—	AAA	1,571	0.5
Littleton	Aa2	AA	4,615	2.6
Longmeadow	Aa2	—	797	0.6
LOWELL	A1	AA	1,924	3.2
Ludlow	Aa3	A+	1,049	1.2
Lunenburg	Aa3	AA-	2,887	2.4
LYNN	A1	AA	919	1.5
Lynnfield	Aa2	AA	2,555	1.2
MALDEN	A1	A	1,757	2.0
Manchester	Aa1	—	1,971	0.5
Mansfield	Aa2	—	2,072	1.4
Marblehead	—	AAA	1,418	0.5
Marion	Aa2	AA+	4,988	1.4
MARLBOROUGH	Aa2	AA+	866	0.7

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Marshfield	Aa2	AA	1,353	0.8
Mashpee	—	AA+	2,055	0.6
Mattapoisett	Aa2	AA	3,939	1.4
Maynard	Aa3	—	2,952	2.3
Medfield	Aa1	—	3,713	1.9
MEDFORD	A1	A+	929	0.7
Medway	Aa3	AA	1,920	1.4
MELROSE	Aa3	AA-	2,179	1.6
Mendon	Aa3	AA	876	0.6
Merrimac	A1	—	1,427	1.3
Methuen	A1	—	1,449	1.5
Middleborough	Aa3	AA-	1,922	1.8
Middlefield	—	—	-31	0.0
Middleton	Aa2	—	838	0.5
Milford	Aa2	—	1,389	1.3
Millbury	Aa3	AA-	2,465	2.3
Millis	Aa3	—	1,581	1.2
Millville	—	—	128	0.1
Milton	Aa2	AA	1,551	0.9
Monroe	—	—	0	0.0
Monson	A1	—	2,975	3.4
Montague	A1	A+	1,345	1.5
Monterey	—	—	557	0.1
Montgomery	—	—	30	0.0
Mount Washington	—	—	371	0.1
Nahant	Aa3	—	2,191	1.0
Nantucket	Aa2	—	15,016	0.8
Natick	Aa1	AAA	1,709	0.9
Needham	—	AAA	2,958	1.0
New Ashford	—	—	123	0.1
NEW BEDFORD	A1	—	2,441	4.0
New Braintree	—	—	90	0.1
New Marlborough	—	—	362	0.1
New Salem	—	—	257	0.2
Newbury	Aa2	—	2,813	1.4
NEWBURYPORT	Aa2	AA	2,415	1.2
NEWTON	Aaa	—	2,547	1.0
Norfolk	Aa3	AA-	979	0.7
NORTH ADAMS	A1	A-	830	1.5
North Andover	Aa2	AA	2,435	1.6
North Attleborough	Aa2	AA-	1,665	1.3
North Brookfield	—	A+	3,649	4.1
North Reading	Aa2	—	2,278	1.3
NORTHAMPTON	Aa2	A+	2,243	1.9
Northborough	Aa2	—	1,386	0.7
Northbridge	Aa3	A+	1,787	1.8
Northfield	—	—	60	0.0
Norton	—	AA-	1,572	1.4
Norwell	—	AAA	2,127	0.9
Norwood	—	AA	5,397	3.3
Oak Bluffs	—	AA-	4,802	0.8
Oakham	—	—	276	0.2
Orange	A3	—	323	0.5
Orleans	—	AA+	3,774	0.6
Otis	—	—	0	0.0
Oxford	Aa3	—	1,258	1.3
Palmer	A1	—	756	0.9
Paxton	Aa3	—	2,371	2.4
PEABODY	Aa1	—	858	0.7
Pelham	—	A	1,007	0.7

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Pembroke	Aa3	AA-	1,893	1.4
Pepperell	Aa3	—	913	0.9
Peru	—	—	299	0.3
Petersham	—	A	1,047	0.8
Phillipston	—	—	622	0.5
PITTSFIELD	A1	A	1,159	1.5
Plainfield	—	—	747	0.6
Plainville	Aa3	—	2,070	1.5
Plymouth	Aa2	AA	1,458	0.9
Plympton	—	A+	476	0.3
Princeton	—	—	144	0.1
Provincetown	Aa3	AA-	13,464	1.6
QUINCY	Aa3	A+	691	0.6
Randolph	—	A+	780	0.9
Raynham	A1	—	1,629	1.1
Reading	Aa2	AA	2,454	1.5
Rehoboth	Aa3	—	83	0.1
REVERE	A1	A	870	1.1
Richmond	A1	A+	4,942	1.7
Rochester	Aa3	AA	2,444	1.5
Rockland	A1	A-	259	0.2
Rockport	Aa2	AA	2,085	0.7
Rowe	—	—	0	0.0
Rowley	Aa2	—	1,115	0.7
Royalston	—	—	0	0.0
Russell	—	—	1,127	1.4
Rutland	A2	—	3,189	3.2
SALEM	Aa3	AA	1,179	1.2
Salisbury	Aa3	—	1,713	0.9
Sandisfield	—	—	0	0.0
Sandwich	—	AA	1,701	0.9
Saugus	A2	—	1,226	0.9
Savoy	—	—	359	0.4
Scituate	Aa2	AA	2,227	1.0
Seekonk	Aa3	AA-	2,047	1.3
Sharon	Aa2	AA	2,119	1.3
Sheffield	—	—	45	0.0
Shelburne	—	—	21	0.0
Sherborn	Aa1	AAA	2,691	0.9
Shirley	A1	A	2,151	2.5
Shrewsbury	Aa2	—	1,469	1.0
Shutesbury	—	—	694	0.5
Somerset	Aa2	—	901	0.6
SOMERVILLE	Aa2	AA-	1,115	0.9
South Hadley	Aa2	—	1,618	1.8
Southampton	A1	—	1,226	1.0
Southborough	Aa1	AA+	3,460	1.5
Southbridge	A1	A+	2,135	3.5
Southwick	Aa2	—	1,414	1.3
Spencer	Aa3	—	452	0.5
SPRINGFIELD	A2	AA	2,046	4.4
Sterling	Aa2	—	2,152	1.6
Stockbridge	—	AA	5,894	1.4
Stoneham	Aa2	—	1,614	1.1
Stoughton	Aa3	—	1,050	0.9
Stow	—	AA	1,144	0.6
Sturbridge	Aa3	AA	1,903	1.4
Sudbury	—	AAA	2,050	0.9
Sunderland	—	A	1,397	1.4
Sutton	Aa3	AA	1,691	1.2

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Swampscott	Aa2	—	3,349	1.9
Swansea	A1	AA-	167	0.1
TAUNTON	A1	AA	1,943	2.2
Templeton	A1	—	1,701	2.1
Tewksbury	Aa3	AA-	4,386	3.1
Tisbury	—	AA	4,488	0.6
Tolland	—	—	762	0.2
Topsfield	Aa2	—	1,509	0.8
Townsend	Aa3	—	613	0.7
Truro	—	AA	4,311	0.4
Tyngsborough	Aa3	—	688	0.5
Tyringham	—	—	205	0.0
Upton	Aa3	AA	863	0.6
Uxbridge	Aa3	—	1,507	1.3
Wakefield	Aa2	—	1,116	0.7
Wales	—	—	88	0.1
Walpole	Aa2	—	1,456	0.9
WALTHAM	Aa1	AA+	1,433	0.9
Ware	A1	—	1,294	1.6
Wareham	A1	—	1,655	1.0
Warren	A1	A+	493	0.7
Warwick	—	—	122	0.1
Washington	—	—	113	0.1
Watertown	Aa2	AA+	1,586	0.9
Wayland	Aaa	—	3,130	1.3
Webster	A1	—	1,311	1.4
Wellesley	Aaa	AAA	3,947	1.1
Wellfleet	—	AA	6,314	0.7
Wendell	—	—	1,664	1.5
Wenham	Aa2	AA+	1,530	1.1
West Boylston	A1	AA-	1,986	1.7
West Bridgewater	A1	A	1,529	1.1
West Brookfield	—	AA-	39	0.0
West Newbury	Aa2	—	1,783	1.0
West Springfield	Aa3	—	1,063	1.1
West Stockbridge	—	AA	1,972	0.6
West Tisbury	Aa2	AA	2,484	0.3
Westborough	Aa2	AA+	4,148	2.2
WESTFIELD	A1	A+	1,591	1.9
Westford	Aa2	AA+	3,653	2.0
Westhampton	A1	—	688	0.5
Westminster	—	AA	760	0.6
Weston	Aaa	AAA	5,128	1.0
Westport	Aa3	—	70	0.0
Westwood	Aa1	AA+	2,609	1.0
Weymouth	Aa3	—	1,455	1.2
Whately	—	—	84	0.1
Whitman	Aa3	AA-	557	0.6
Wilbraham	Aa2	—	739	0.6
Williamsburg	—	A+	371	0.3
Williamstown	Aa2	—	785	0.6
Wilmington	—	AA+	173	0.1
Winchendon	A1	A+	1,716	2.5
Winchester	Aaa	AAA	2,979	1.1
Windsor	—	—	28	0.0
Winthrop	Aa3	—	782	0.8
WOBURN	Aa2	—	1,449	0.9
WORCESTER	A1	A-	3,285	4.9
Worthington	—	—	161	0.1
Wrentham	Aa2	AA+	1,689	1.0
Yarmouth	—	AA-	1,211	0.5

## Other Characteristics

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999	Equalized	Expendi-		
	Income	Value	tures		
Abington	23,380	117,810	2,904	5,509	19.7
Acton	41,901	176,011	3,861	6,654	4.1
Acushnet	21,753	106,348	2,638	4,473	24.7
Adams	18,572	61,578	1,520	6,191	44.5
Agawam	22,562	100,261	2,918	5,165	27.0
Alford	40,412	526,336	2,857	1,578	22.8
Amesbury	24,103	120,416	3,390	6,862	24.3
Amherst	17,427	58,632	1,936	7,080	31.8
Andover	41,133	219,659	4,248	5,075	6.4
Arlington	34,399	175,702	3,083	4,900	11.8
Ashburnham	21,659	101,304	2,449	6,578	19.8
Ashby	21,648	99,375	1,943	5,890	17.3
Ashfield	26,483	134,568	2,293	5,269	32.8
Ashland	31,641	135,601	3,452	5,943	11.6
Athol	16,845	61,956	1,621	5,517	51.9
ATTLEBORO	22,660	94,824	2,808	4,620	36.7
Auburn	23,802	121,216	3,081	5,757	21.6
Avon	24,410	190,069	4,899	4,871	27.8
Ayer	26,400	138,814	3,546	4,699	30.3
Barnstable	25,554	306,780	3,694	3,020	35.8
Barre	20,476	81,855	1,831	5,172	22.4
Becket	21,861	301,907	3,399	3,411	28.1
Bedford	39,212	220,167	5,711	5,456	10.8
Belchertown	21,938	97,987	3,081	5,940	18.8
Bellingham	25,047	138,876	3,212	5,040	20.2
Belmont	42,485	226,958	3,947	4,788	6.7
Berkley	21,652	125,375	2,701	4,161	13.1
Berlin	28,915	194,198	3,772	5,190	9.5
Bernardston	20,959	106,971	2,014	5,768	29.5
BEVERLY	28,626	146,342	2,925	4,652	25.7
Billerica	24,953	140,334	3,361	4,993	14.3
Blackstone	20,936	97,552	2,305	6,069	22.9
Blandford	24,285	136,679	2,811	4,979	29.5
Bolton	42,542	193,850	3,973	7,095	7.1
BOSTON	23,353	164,074	3,744	4,677	69.5
Bourne	22,092	223,920	3,145	3,271	26.5
Boxborough	40,794	202,928	4,101	6,410	4.1
Boxford	48,846	214,101	3,488	5,054	3.0
Boylston	32,274	149,666	2,968	6,105	4.4
Braintree	28,683	157,171	3,183	3,748	16.2
Brewster	24,638	372,229	4,048	2,669	19.7
Bridgewater	23,105	94,923	1,941	5,420	17.6
Brimfield	23,711	114,721	2,301	5,194	13.3
BROCKTON	17,163	63,621	3,676	5,789	70.0
Brookfield	20,144	80,169	2,339	5,900	18.0
Brookline	44,327	276,284	3,835	4,089	11.6
Buckland	20,033	115,653	2,174	5,237	36.5
Burlington	30,732	201,983	4,663	4,143	9.7
CAMBRIDGE	31,156	251,525	4,772	3,042	48.4
Canton	33,510	191,607	3,857	4,272	13.4
Carlisle	59,559	273,302	5,069	6,148	2.5
Carver	20,398	105,217	2,966	5,549	20.8
Charlemont	19,577	110,208	2,525	5,778	40.6
Charlton	23,626	112,071	1,931	4,304	17.6
Chatham	28,594	1,029,049	6,563	1,596	20.2
Chelmsford	30,465	147,563	3,357	6,273	9.4
CHELSEA	14,628	63,614	3,650	4,953	77.1
Cheshire	19,156	96,020	1,506	3,443	41.6
Chester	18,098	93,063	2,214	6,801	29.5
Chesterfield	19,220	133,486	2,683	5,728	12.4

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
CHICOPEE	18,646	67,415	3,037	5,355	59.5
Chilmark	30,029	3,769,452	9,542	746	12.9
Clarksburg	19,389	71,837	2,358	4,136	34.7
Clinton	22,764	86,537	2,829	5,481	46.0
Cohasset	42,909	339,174	5,730	4,297	2.5
Colrain	18,948	104,799	2,107	5,782	36.9
Concord	51,477	304,209	4,696	4,871	5.6
Conway	25,605	141,938	2,860	5,097	19.9
Cummington	21,553	170,130	2,371	3,978	24.4
Dalton	23,634	94,650	2,132	6,245	29.0
Danvers	26,852	155,696	3,668	4,997	19.4
Dartmouth	24,326	155,506	2,444	3,182	22.9
Dedham	28,199	172,549	3,797	5,535	23.6
Deerfield	24,555	139,029	2,630	4,598	19.9
Dennis	25,428	457,437	3,494	2,109	42.2
Dighton	22,600	126,983	2,288	4,903	14.6
Douglas	23,036	106,174	3,156	5,086	14.5
Dover	64,899	419,424	5,484	4,276	3.1
Dracut	23,750	102,456	2,578	4,638	19.7
Dudley	21,546	80,179	1,374	3,910	17.5
Dunstable	30,608	153,025	2,532	5,337	4.9
Duxbury	40,242	230,174	4,399	4,946	3.7
East Bridgewater	23,532	117,281	3,180	5,606	17.5
East Brookfield	22,629	105,437	1,963	5,101	33.5
East Longmeadow	27,659	118,735	3,486	6,761	13.2
Eastham	24,642	603,674	4,570	2,278	24.2
Easthampton	21,922	92,016	2,353	4,760	33.0
Easton	30,732	135,430	3,014	5,362	10.1
Edgartown	25,740	1,744,083	7,911	1,230	24.2
Egremont	41,702	357,397	3,333	2,819	22.8
Erving	19,107	350,097	5,575	2,694	40.0
Essex	31,613	227,935	4,290	5,162	9.9
EVERETT	19,845	87,679	3,609	5,567	76.1
Fairhaven	20,986	127,221	3,050	3,684	31.1
FALL RIVER	16,118	63,972	2,797	3,938	75.0
Falmouth	27,548	363,981	3,756	2,791	24.8
FITCHBURG	17,256	57,636	2,906	6,320	70.7
Florida	16,979	171,211	4,018	2,959	38.0
Foxborough	32,294	165,378	3,690	4,925	13.7
Framingham	27,758	114,696	3,656	6,076	37.5
Franklin	27,849	144,152	3,364	4,925	8.6
Freetown	24,237	138,681	2,305	4,347	11.8
GARDNER	18,624	62,331	2,872	5,979	50.1
Aquinnah (Gay Head)	21,420	2,424,238	11,714	1,410	13.2
Georgetown	28,846	145,017	3,283	4,695	8.1
Gill	23,381	103,882	1,892	5,219	51.4
GLOUCESTER	25,595	193,701	3,531	4,369	39.6
Goshen	22,221	142,621	2,622	4,832	12.6
Gosnold	15,265	3,661,143	18,284	793	0.0
Grafton	26,952	128,754	2,743	5,068	10.9
Granby	23,209	96,902	3,099	5,692	17.3
Granville	22,315	136,538	2,946	4,311	19.2
Great Barrington	22,655	195,292	3,350	4,706	23.3
Greenfield	18,830	81,549	3,036	6,819	44.1
Groton	33,877	148,814	3,027	5,768	3.8
Groveland	25,430	132,228	2,170	4,656	11.9
Hadley	24,945	184,733	3,069	3,666	16.7
Halifax	23,738	110,933	2,662	6,026	12.0
Hamilton	33,222	174,330	3,402	6,212	6.0
Hampden	26,690	108,278	2,195	6,051	12.0

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
Hancock	22,250	452,551	2,408	1,169	0.0
Hanover	30,268	174,697	3,911	5,380	6.8
Hanson	23,727	119,341	1,995	4,566	18.4
Hardwick	20,824	82,393	1,642	4,778	22.5
Harvard	40,867	170,797	3,550	5,825	1.8
Harwich	23,063	406,932	4,747	2,913	24.9
Hatfield	24,813	164,420	3,027	3,849	13.1
HAYERHILL	23,280	89,580	2,813	5,294	46.7
Hawley	17,333	139,925	3,074	5,847	36.6
Heath	24,777	131,362	2,827	7,116	36.4
Hingham	41,703	270,101	3,950	4,265	4.0
Hinsdale	19,797	142,042	2,308	4,398	28.1
Holbrook	23,379	100,850	3,143	6,532	38.1
Holden	27,971	112,850	2,706	5,929	9.0
Holland	21,770	130,432	2,555	5,445	21.2
Holliston	32,116	156,785	4,136	6,571	4.7
HOLYOKE	15,913	54,487	3,539	6,044	83.4
Hopedale	24,791	118,549	3,811	5,330	9.0
Hopkinton	41,469	200,971	4,395	6,116	3.3
Hubbardston	23,072	103,913	1,780	4,555	22.7
Hudson	26,679	123,400	3,445	5,563	21.6
Hull	26,331	191,821	3,543	4,684	36.8
Huntington	19,385	94,810	1,987	5,423	28.4
Ipswich	32,516	188,583	3,423	4,580	10.0
Kingston	23,370	144,961	3,593	5,499	13.2
Lakeville	26,046	142,309	2,002	4,250	12.7
Lancaster	21,010	104,543	2,131	6,435	7.4
Lanesborough	21,106	145,102	3,225	6,126	16.5
LAWRENCE	13,360	39,421	3,349	5,126	86.3
Lee	19,799	156,441	3,708	4,903	33.2
Leicester	20,822	85,558	2,399	4,727	27.8
Lenox	23,263	241,130	4,758	4,007	17.5
LEOMINSTER	21,769	84,820	2,990	5,997	44.2
Leverett	31,891	146,930	3,407	6,374	25.0
Lexington	46,119	274,113	5,931	5,370	6.8
Leyden	26,076	131,997	2,278	5,983	29.8
Lincoln	49,095	299,204	5,398	4,953	11.6
Littleton	31,070	177,133	4,280	5,768	6.9
Longmeadow	38,949	138,099	3,686	7,059	5.2
LOWELL	17,557	60,956	2,988	5,298	73.5
Ludlow	20,105	90,905	2,742	6,091	27.7
Lunenburg	26,986	121,006	2,911	6,037	9.9
LYNN	17,492	63,308	2,835	5,839	82.1
Lynnfield	39,560	216,000	3,694	5,115	7.0
MALDEN	22,004	86,273	2,772	5,140	62.1
Manchester	47,910	436,676	5,087	3,626	9.8
Mansfield	27,441	144,284	3,631	5,126	11.2
Marblehead	46,738	270,731	3,830	3,773	8.1
Marion	37,265	344,287	4,777	3,483	10.7
MARLBOROUGH	28,723	124,325	3,383	5,309	39.5
Marshfield	28,768	180,013	3,337	4,218	12.2
Mashpee	25,215	345,202	3,799	3,052	30.3
Mattapoissett	28,050	276,369	4,285	4,250	10.7
Maynard	27,016	128,640	3,723	6,618	20.3
Medfield	42,891	197,461	4,326	5,642	3.0
MEDFORD	24,707	126,373	2,494	4,315	35.4
Medway	27,578	134,128	3,777	6,270	6.5
MELROSE	30,347	138,817	2,988	4,577	15.0
Mendon	27,693	151,399	2,559	5,172	8.4
Merrimac	24,869	109,905	2,390	5,466	11.7

CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
Methuen	22,305	99,682	2,829	4,677	27.4
Middleborough	20,246	104,101	2,944	4,928	32.5
Middlefield	24,137	129,583	2,609	5,660	29.9
Middleton	29,031	183,792	2,950	4,595	4.8
Milford	23,742	108,297	2,975	5,800	30.1
Millbury	23,531	105,263	2,752	5,531	24.5
Millis	27,957	134,304	3,377	5,556	16.7
Millville	20,497	93,021	1,572	4,724	22.7
Milton	37,138	169,647	3,253	5,147	15.9
Monroe	12,400	186,666	6,002	4,358	3.0
Monson	22,519	88,419	2,899	5,366	27.9
Montague	17,794	88,517	2,247	5,728	51.4
Monterey	30,992	535,067	3,547	1,890	22.8
Montgomery	25,942	129,324	2,300	5,162	30.5
Mount Washington	50,149	503,878	7,078	2,027	0.0
Nahant	41,807	222,005	3,478	3,784	7.2
Nantucket	31,314	1,773,596	10,503	1,298	10.3
Natick	36,358	199,265	3,913	4,989	9.2
Needham	44,549	281,849	4,622	3,928	6.3
New Ashford	28,323	178,008	3,047	3,171	0.0
NEW BEDFORD	15,602	60,968	3,085	4,936	63.0
New Braintree	21,072	111,248	2,066	5,725	22.7
New Marlborough	25,658	328,140	2,983	3,146	22.8
New Salem	23,234	113,302	2,568	4,806	43.9
Newbury	34,640	194,833	2,656	3,971	19.5
NEWBURYPORT	34,187	200,830	3,771	4,591	9.9
NEWTON	45,708	255,374	4,145	4,007	10.8
Norfolk	32,454	135,848	3,021	5,908	5.9
NORTH ADAMS	16,381	54,432	2,835	5,316	41.2
North Andover	34,335	156,821	3,114	4,993	13.3
North Attleborough	25,974	127,063	2,940	4,387	16.2
North Brookfield	20,205	88,386	2,976	4,842	36.1
North Reading	30,902	179,563	3,814	5,158	8.5
NORTHAMPTON	24,022	117,060	3,310	4,788	30.3
Northborough	32,889	188,234	3,677	5,556	8.3
Northbridge	22,515	96,836	2,830	4,595	27.4
Northfield	21,517	141,451	2,448	5,057	29.7
Norton	23,876	115,854	2,760	4,857	19.4
Norwell	37,222	230,973	4,220	5,108	3.3
Norwood	27,720	161,516	5,337	3,795	25.9
Oak Bluffs	23,829	610,052	5,979	2,651	22.1
Oakham	23,175	111,045	1,687	4,068	22.6
Orange	17,361	66,711	2,415	6,345	45.4
Orleans	29,553	669,711	4,944	2,120	17.5
Otis	25,029	389,960	3,145	2,432	41.9
Oxford	21,828	96,465	2,861	4,982	31.6
Palmer	18,664	81,352	2,619	5,599	41.2
Paxton	29,573	100,696	2,396	6,514	9.3
PEABODY	24,827	127,093	2,828	4,240	31.6
Pelham	29,821	138,708	3,886	7,045	19.7
Pembroke	27,066	134,328	3,154	4,989	15.6
Pepperell	25,722	105,572	2,093	4,875	16.2
Peru	18,636	106,968	2,286	5,524	28.3
Petersham	24,222	125,862	3,090	5,563	37.5
Phillipston	18,706	120,840	2,080	5,244	31.6
PITTSFIELD	20,549	79,240	3,014	5,778	55.2
Plainfield	20,785	123,455	2,466	6,270	33.2
Plainville	25,816	141,101	3,188	5,018	12.6
Plymouth	23,732	165,010	3,255	4,964	24.1
Plympton	24,344	142,054	2,850	5,829	12.1



CITY/Town	Per Capita Amounts			Comparative Single- Family Tax Bill	Percent Low- Income Students
	1999 Income	Equalized Value	Expendi- tures		
Princeton	32,232	136,736	2,684	6,040	9.3
Provincetown	26,109	849,124	10,069	2,583	59.1
QUINCY	26,001	123,002	3,133	4,932	46.4
Randolph	23,413	90,808	2,711	5,750	51.4
Raynham	24,476	142,876	2,722	5,108	18.1
Reading	32,888	159,675	3,542	5,075	5.9
Rehoboth	26,467	144,425	1,825	3,935	14.5
REVERE	19,698	77,257	2,713	5,405	74.0
Richmond	35,568	298,402	3,894	3,479	9.4
Rochester	24,630	166,233	3,436	4,591	10.3
Rockland	23,068	106,992	2,807	5,671	38.8
Rockport	29,294	278,754	4,161	3,605	8.2
Rowe	28,134	778,689	10,723	1,851	29.0
Rowley	27,413	155,896	2,624	4,993	19.7
Royalston	18,297	117,976	1,662	3,393	50.9
Russell	21,318	79,389	2,747	6,600	29.7
Rutland	23,311	100,232	2,206	5,488	9.1
SALEM	23,857	101,945	3,124	5,606	56.8
Salisbury	21,608	180,533	2,834	3,935	20.1
Sandisfield	27,628	268,859	3,347	3,623	41.9
Sandwich	26,895	189,589	3,340	4,570	8.5
Saugus	25,524	141,698	2,918	3,960	27.4
Savoy	20,223	99,301	2,933	5,933	33.8
Scituate	33,940	228,198	3,952	4,426	8.7
Seekonk	24,058	154,850	3,287	4,372	14.6
Sharon	41,323	164,351	4,021	7,213	8.0
Sheffield	25,492	207,641	2,819	4,606	22.7
Shelburne	20,329	126,754	2,081	4,584	36.9
Sherborn	58,055	296,796	5,812	6,535	3.0
Shirley	20,556	84,600	1,820	5,373	31.4
Shrewsbury	31,570	142,413	2,903	3,985	13.1
Shutesbury	26,260	127,506	3,335	7,016	23.8
Somerset	22,420	147,140	3,196	4,552	14.4
SOMERVILLE	23,628	121,798	2,756	4,695	69.3
South Hadley	22,732	87,725	2,419	5,283	30.4
Southampton	26,205	118,294	2,798	5,025	12.0
Southborough	44,310	224,790	4,731	5,789	3.8
Southbridge	18,514	60,812	3,180	6,395	64.5
Southwick	21,756	110,820	2,216	5,104	17.9
Spencer	21,017	85,295	1,664	4,405	34.2
SPRINGFIELD	15,232	46,716	3,787	7,113	85.6
Sterling	28,844	130,694	2,745	5,613	9.7
Stockbridge	32,499	430,713	4,567	2,737	23.3
Stoneham	27,599	145,507	3,075	4,523	15.4
Stoughton	25,480	122,285	3,204	5,201	29.5
Stow	38,260	186,289	3,570	6,420	7.4
Sturbridge	25,559	131,288	3,358	6,324	10.4
Sudbury	53,285	232,765	4,729	6,313	3.8
Sunderland	20,024	97,817	2,005	4,652	23.9
Sutton	27,490	143,930	3,128	5,212	10.1
Swampscott	35,487	171,973	4,182	6,453	12.9
Swansea	21,776	124,886	2,286	4,042	22.0
TAUNTON	19,899	88,929	3,185	4,473	45.7
Templeton	21,994	79,377	1,839	5,237	31.6
Tewksbury	27,031	141,043	3,464	5,355	12.8
Tisbury	26,783	695,030	6,413	2,873	27.8
Tolland	30,126	372,274	2,775	2,152	17.9
Topsfield	37,770	198,458	3,798	5,542	3.1
Townsend	22,658	94,320	2,053	6,083	16.3
Truro	22,608	1,115,085	8,372	2,141	20.5

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expendi- tures	Single- Family Tax Bill	Low- Income Students
Tyngsborough	27,249	133,622	3,142	5,484	12.3
Tyringham	35,503	568,096	4,224	2,152	0.0
Upton	34,924	141,945	2,710	5,391	8.4
Uxbridge	24,540	116,557	3,052	5,416	17.0
Wakefield	30,369	163,033	3,202	4,268	11.8
Wales	21,267	92,211	2,142	5,721	23.8
Walpole	32,117	164,971	3,292	5,072	11.0
WALTHAM	26,364	153,041	3,575	4,788	40.0
Ware	18,908	80,602	2,756	5,700	51.8
Wareham	21,312	162,338	2,685	3,361	48.3
Warren	17,192	70,484	1,700	5,821	37.9
Warwick	19,989	108,868	2,542	5,893	30.2
Washington	23,610	141,317	2,505	4,702	29.3
Watertown	33,262	169,115	3,444	5,165	30.2
Wayland	52,717	238,829	5,714	6,819	6.4
Webster	20,410	92,103	2,382	4,225	55.0
Wellesley	52,866	349,289	5,072	4,118	4.7
Wellfleet	25,712	887,054	6,713	2,195	19.4
Wendell	19,701	110,721	3,144	6,794	43.8
Wenham	36,812	145,104	3,205	6,417	6.0
West Boylston	22,899	115,415	3,353	6,030	14.2
West Bridgewater	23,701	143,887	3,690	5,509	13.9
West Brookfield	21,501	98,236	1,968	4,172	36.9
West Newbury	35,323	179,792	3,337	5,319	11.1
West Springfield	20,982	93,506	3,313	6,187	48.9
West Stockbridge	31,425	303,874	3,695	3,989	23.3
West Tisbury	31,021	931,914	5,775	1,765	13.2
Westborough	35,063	188,314	5,063	6,890	9.2
WESTFIELD	20,600	82,335	3,175	5,786	34.4
Westford	37,979	182,233	4,390	5,578	4.2
Westhampton	25,360	142,875	2,857	5,882	12.6
Westminster	24,913	122,209	2,946	6,184	19.8
Weston	79,640	497,724	7,633	4,344	4.0
Westport	25,281	202,233	2,080	2,529	26.2
Westwood	41,553	253,270	4,867	5,194	4.8
Weymouth	24,976	121,727	2,806	4,354	28.5
Whately	27,826	168,300	3,372	5,685	20.8
Whitman	23,002	97,132	2,122	5,244	18.4
Wilbraham	29,854	119,458	2,692	6,474	12.0
Williamsburg	25,813	131,081	2,691	5,556	17.2
Williamstown	26,039	141,754	2,743	5,014	15.5
Wilmington	25,835	170,127	3,468	4,354	9.4
Winchendon	18,798	67,588	2,743	5,420	44.4
Winchester	50,414	269,213	4,448	4,502	5.6
Windsor	21,794	137,756	2,385	4,168	28.1
Winthrop	27,374	103,338	2,600	5,197	30.4
WOBURN	26,207	155,931	3,409	3,730	26.3
WORCESTER	18,614	66,897	3,251	6,091	72.1
Worthington	24,190	152,473	2,703	4,910	29.9
Wrentham	30,792	170,702	3,275	5,176	7.9
Yarmouth	22,731	236,826	3,244	3,347	42.1

**2011 Municipal Financial Data**

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

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

**2011 Municipal Financial Data**

CITY/Town	2010 Population	Total		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth			
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Local Receipts		Limit		Capacity		Levy from Growth	
		2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2010 (\$000)	2011 (\$000)
Brookline	58,732	224,592	-1.1	217,292	-1.2	5,505	-0.2	157,878	3.4	14,383	-13.0	45,329	-0.5	157,912	34	0.0	1,762	1,829	
Buckland	1,902	4,286	0.9	4,239	1.4	21	3.5	3,061	2.4	311	6.8	598	14.9	3,073	12	0.4	30	17	
Burlington	24,498	109,869	2.9	108,385	3.0	551	-3.5	82,036	3.9	8,248	-0.3	15,334	3.1	84,516	2,480	3.0	1,312	1,752	
CAMBRIDGE	105,162	507,351	-0.8	493,841	-0.8	9,215	3.6	283,962	5.7	32,317	6.9	134,199	3.3	383,312	99,350	35.0	9,789	6,741	
Canton	21,561	82,343	2.3	80,581	2.4	767	0.9	56,595	5.4	6,579	0.0	16,924	1.8	56,714	118	0.2	779	369	
Carlisle	4,852	24,363	-1.0	24,249	-1.0	23	-17.7	20,990	3.6	1,262	0.7	1,823	-34.8	21,016	26	0.1	299	234	
Carver	11,509	33,238	1.9	32,769	2.0	173	-4.2	17,907	7.2	11,905	0.0	3,125	17.1	17,910	3	0.0	130	783	
Charlemont	1,266	3,114	5.6	3,065	5.7	23	-1.5	2,096	0.2	343	6.5	228	-3.0	2,244	147	7.0	25	42	
Charlton	12,981	24,596	4.4	24,416	4.4	29	-4.4	16,010	5.5	1,308	-4.0	4,789	0.2	16,017	7	0.0	172	210	
Chatham	6,125	41,156	1.0	40,322	0.9	577	1.8	25,047	3.0	1,908	1.8	10,403	13.3	25,121	74	0.3	251	239	
Chelmsford	33,802	110,331	6.2	109,221	6.0	318	1.1	76,361	3.8	15,947	-0.8	15,948	47.7	76,402	41	0.1	878	928	
CHELSEA	35,177	152,540	16.1	149,363	16.3	2,765	6.4	36,752	4.0	66,791	0.5	28,644	4.6	36,753	1	0.0	1,241	534	
Cheshire	3,235	5,101	2.3	5,021	2.3	42	-1.1	2,881	1.3	935	-2.7	851	-4.8	2,884	2	0.1	30	14	
Chester	1,337	2,940	-7.2	2,902	-7.3	2	-19.3	2,216	3.8	315	-7.0	284	4.9	2,217	1	0.0	24	33	
Chesterfield	1,222	2,903	4.1	2,861	4.2	17	-2.0	2,299	4.3	292	1.4	151	-19.6	2,485	186	8.1	32	44	
CHICOPEE	55,298	163,869	1.8	161,796	1.8	587	-0.2	64,577	5.3	64,753	3.5	27,896	3.1	64,590	13	0.0	614	635	
Chilmark	866	8,748	14.8	8,471	15.4	246	1.4	6,553	5.5	8	-2.0	1,651	44.6	6,555	2	0.0	70	48	
Clarksburg	1,702	3,940	7.0	3,903	7.2	6	-11.3	1,368	10.4	2,227	0.2	340	6.1	1,474	106	7.8	11	9	
Clinton	13,606	38,523	0.5	38,255	0.6	48	-39.1	17,813	2.9	14,781	0.4	5,540	1.9	17,957	143	0.8	256	354	
Cohasset	7,542	42,988	6.0	41,863	6.3	937	-2.6	28,283	3.4	2,274	1.2	10,928	14.9	28,296	13	0.0	343	360	

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

**2011 Municipal Financial Data**

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

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



**2011 Municipal Financial Data**

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

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

**2011 Municipal Financial Data**

CITY/Town	Population	Total		Expenditures				Revenue Resources				Tax		Excess Capacity		Levy from Growth			
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Local Receipts		Limit		Capacity		Growth	
		2010 (\$000)	2011 Change (%)	2011 Change (\$000)	2011 Change (%)	2011 Change (\$000)	2011 Change (%)	2011 Change (\$000)	2011 Change (%)	2011 Change (\$000)	2011 Change (%)	2011 Change (\$000)	2011 Change (%)	2011 (\$000)	2011 (%)	2010 (\$000)	2011 (\$000)		
Methuen	47,255	132,976	3.5	131,357	3.5	1,120	12.1	62,188	1.5	51,374	0.0	19,227	-3.1	65,710	3,522	5.7	829	788	
Middleborough	23,116	67,680	-5.0	66,906	-5.0	314	-3.9	30,832	3.9	21,752	0.4	11,483	-6.1	30,871	39	0.1	621	489	
Middlefield	521	1,407	-1.9	1,385	-2.0	1	57.4	995	-6.2	119	-35.5	76	-0.7	1,173	179	18.0	16	16	
Middleton	8,987	25,999	2.5	25,446	2.5	273	-3.5	19,349	3.7	2,501	-1.0	2,447	0.1	19,992	643	3.3	225	358	
Milford	27,999	81,264	2.2	80,469	2.3	107	-23.5	51,199	2.4	18,928	0.0	9,986	-2.5	51,739	539	1.1	457	458	
Millbury	13,261	35,845	-3.1	35,472	-3.0	138	-7.3	19,084	2.4	8,743	0.0	7,479	-5.5	19,157	73	0.4	158	109	
Millis	7,891	26,062	0.8	25,825	1.0	144	-22.1	15,343	5.5	5,645	-5.1	3,826	-6.2	15,350	7	0.0	94	209	
Millville	3,190	5,168	-1.8	5,082	-1.6	21	-7.0	3,729	-1.4	414	-2.6	391	-3.6	3,748	19	0.5	26	23	
Milton	27,003	88,344	1.8	84,663	2.3	3,265	-8.0	61,802	2.8	9,420	-0.3	17,372	-1.8	61,807	5	0.0	443	324	
Monroe	121	701	2.5	696	2.5	0	0.0	460	-1.9	108	-3.1	42	13.3	530	70	15.2	1	1	
Monson	8,560	26,347	-3.1	25,779	-2.9	491	-11.4	10,718	3.3	11,656	0.0	3,700	-6.2	10,729	11	0.1	72	101	
Montague	8,437	17,976	-2.0	17,776	-1.9	79	-6.9	12,725	7.2	1,449	-2.3	2,823	-2.0	12,726	1	0.0	194	263	
Monterey	961	3,303	1.4	3,270	1.5	1	46.4	2,610	-0.9	291	61.8	254	-5.9	2,823	213	8.1	26	11	
Montgomery	838	1,845	3.4	1,829	3.6	1	-7.7	1,366	6.4	103	-2.3	124	0.0	1,389	23	1.7	13	27	
Mount Washington	167	830	-15.0	820	-15.2	6	0.4	448	-0.1	278	24.3	52	-19.3	464	16	3.6	2	3	
Nahant	3,410	11,899	1.3	11,637	1.1	88	1.6	7,509	2.4	871	-6.4	3,336	2.1	7,515	6	0.1	30	39	
Nantucket	10,172	104,528	-6.4	103,265	-6.5	384	4.8	63,040	2.8	1,733	1.9	36,970	-1.4	63,114	74	0.1	684	333	
Natick	33,006	119,368	3.2	117,494	3.4	762	0.8	79,645	3.5	12,187	-1.3	24,296	3.7	79,684	39	0.0	2,148	753	
Needham	28,886	133,120	-0.8	130,518	-1.3	1,017	0.3	93,072	6.0	9,509	0.5	25,684	-23.1	93,092	20	0.0	1,871	1,732	
New Ashford	228	681	12.2	678	12.3	1	213.6	366	1.4	251	31.5	37	-9.7	377	11	3.0	12	2	

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

**2011 Municipal Financial Data**

CITY/Town	Population	Total		Expenditures		Revenue Resources				Tax		Excess Capacity		Levy from Growth				
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Limit		Capacity		2010		
		2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2011 (\$000)	Change (%)	2010 (\$000)	2011 (\$000)	
Oxford	13,709	36,200	1.4	35,888	1.3	-13.7	56	-13.7	17,159	3.7	12,704	-0.1	4,345	5.4	17,166	7	279	206
Palmer	12,140	33,443	-3.7	33,197	-3.8	7.3	69	7.3	15,094	3.2	13,087	-13.4	4,366	0.1	15,597	503	84	111
Paxton	4,806	11,241	-1.6	11,088	-1.5	-4.7	56	-4.7	8,143	-0.6	912	-1.5	1,901	-0.5	8,145	2	34	88
PEABODY	51,251	148,699	1.2	142,564	1.4	5.053	24	-5.9	86,906	5.1	26,451	-0.8	33,424	2.2	89,858	2,952	1,751	1,125
Pelham	1,321	4,943	1.9	4,879	2.0	-41.6	24	-41.6	3,241	-0.7	479	6.9	540	40.5	3,405	164	56	47
Pembroke	17,837	54,908	0.7	54,361	0.7	6.7	252	6.7	31,109	3.0	15,722	0.5	6,862	-3.4	31,113	4	281	328
Pepperell	11,497	22,842	-0.3	22,627	-0.2	1.4	26	1.4	15,236	2.9	1,359	-2.9	5,310	1.0	15,244	8	171	115
Peru	847	1,925	-2.4	1,909	-2.8	18.4	1	18.4	1,391	5.9	245	-1.4	125	-15.2	1,579	188	13.5	21
Petersham	1,234	4,081	14.6	4,037	14.8	-43.6	2	-43.6	2,126	3.8	623	3.3	587	-2.5	2,127	1	50	31
Phillipston	1,682	3,455	-1.3	3,431	-1.2	-18.2	3	-18.2	2,714	5.2	206	-1.8	425	5.2	2,717	3	50	14
PITTSFIELD	44,737	132,351	3.4	131,037	3.4	28.3	613	28.3	63,722	5.7	49,128	-0.4	18,545	2.1	69,604	5,882	1,195	1,126
Plainfield	648	1,633	4.0	1,621	4.0	-62.5	0	-62.5	1,293	5.3	122	4.9	73	-15.3	1,305	12	10	20
Plainville	8,264	25,026	0.1	24,507	0.1	-2.6	364	-2.6	15,264	3.1	4,698	-0.2	4,540	0.9	15,270	6	152	179
Plymouth	56,468	177,490	-4.1	175,591	-4.2	8.8	924	8.8	115,137	3.1	30,269	-1.2	28,226	-16.1	121,725	6,587	1,069	1,299
Plympton	2,820	7,590	2.2	7,438	2.1	5.8	51	5.8	5,858	2.9	836	2.2	642	14.5	5,885	27	113	72
Princeton	3,413	9,003	-2.1	8,936	-2.0	-12.3	24	-12.3	6,937	-4.6	805	1.7	926	13.5	6,944	7	49	63
Provincetown	2,942	29,036	4.1	28,539	4.2	1.8	322	1.8	15,405	3.8	579	10.2	10,034	-1.7	15,440	35	117	134
QUINCY	92,271	276,625	0.2	270,893	0.2	2.2	2,790	2.2	168,947	-0.7	39,857	-1.1	64,898	7.1	186,229	17,282	2,871	3,390
Randolph	32,112	87,545	3.6	86,319	3.8	-5.4	927	-5.4	48,129	3.3	18,167	-2.8	18,527	2.9	48,131	2	700	430
Raynham	13,383	35,530	3.8	34,834	3.9	0.7	305	0.7	26,787	6.7	1,216	-15.1	5,990	6.3	26,803	16	358	225

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

**2011 Municipal Financial Data**

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

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



**2011 Municipal Financial Data**

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

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

## 2011 Tax Rates

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

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

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

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

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

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



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