



# *Municipal Financial Data*

*39th Edition*

---

*MTF*

**The 39th edition of  
Municipal Financial Data  
is made possible by a grant from**



# **Municipal Financial Data**

## **39th Edition**

### **Table of Contents**

Major Trends in Local Finance .....	1
Financial Summary and Statewide Data .....	5
Explanation of Tables .....	8
2008 Municipal Finance Data .....	14
2008 Tax Rates .....	30
Debt Characteristics .....	36
Other Characteristics .....	42
2009 Municipal Finance Data .....	48
2009 Tax Rates .....	64

### **November 2009**

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

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

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

**Phone: 617-720-1000**

**Fax: 617-720-0799**

**Website: [www.masstaxpayers.org](http://www.masstaxpayers.org)**

**E-mail: [mtf\\_info@masstaxpayers.org](mailto:mtf_info@masstaxpayers.org)**



## **Major Trends in Local Finance**

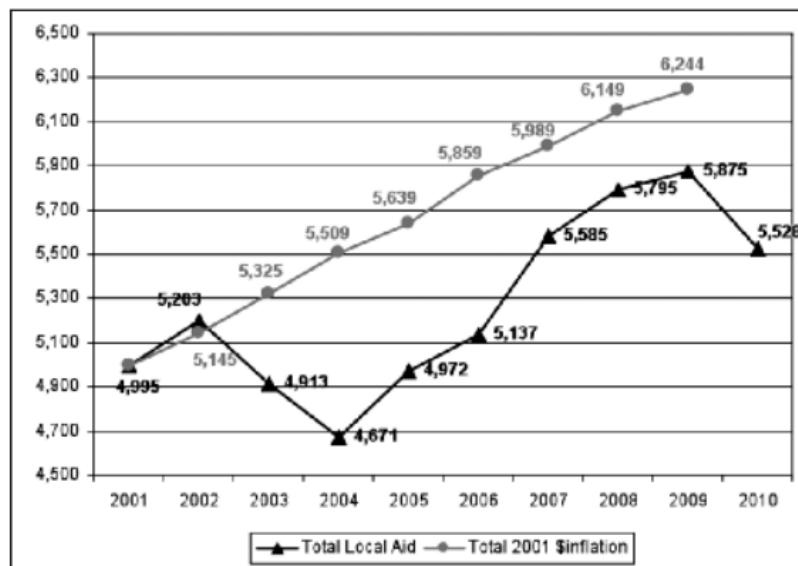
Driven by a tiny increase in local aid in fiscal 2009, cities and towns across the Commonwealth are facing enormous fiscal pressures which will only worsen over the next two years and likely beyond.

Local aid grew by an anemic 1.2 percent in 2009, the combination of a 6.1 percent increase in Chapter 70 education aid and a 9.7 percent decline in non-education assistance. Total local aid has already been cut in fiscal 2010 with further reductions likely, followed by almost certain additional cuts in fiscal 2011.

The plight of municipalities is further complicated by the state's use of federal stimulus dollars to support Chapter 70 aid, including \$412 million in 2009 and \$168 million in 2010. That leaves only \$100 million remaining for support of local education in 2011.

The impact of two recessions this decade on local aid and municipal finances can be seen in Figure 1. Local aid in 2009 is 6 percent below what it would have been had that aid kept pace with inflation since 2001, and the gap will widen significantly in 2010 and beyond.

**Figure 1: Local Aid  
Actual & Inflation Adjusted  
Fiscal 2001-2010 (\$ Millions)**



With cuts in local aid, cities and towns are increasingly dependent on the property tax to support local services. In addition to the Proposition 2½ limits, local leaders are seriously constrained in several areas tied to property taxes – new growth, excess capacity, and overrides.

Because growth from new construction is outside the limits of Proposition 2½, it can be an important source of revenue for municipalities.

However, new growth actually declined slightly in 2008 and 2009, and, strikingly, new growth has been virtually flat for the entire decade. Furthermore, because of the large decline in building permits since the recession began, communities will likely see a sharp decrease in this revenue source in the next two years.

Fewer and fewer communities have excess capacity, the amount of additional revenue that a city or town may raise through property taxes without an override. As shown in Table 1, in 2009, 276 municipalities, almost 80 percent of all communities in the state, had no excess capacity, a number that has risen every year since 2000 when only 162 communities, fewer than half, had reached their property tax levy limit. In 2009, 12 communities accounted for 80 percent of the statewide total of \$205 million in excess capacity. Cambridge alone had \$92.7 million of excess capacity, a whopping 45 percent of the statewide total.

**Table 1: Decreasing Amount of Excess Capacity**

	<b>0-1%</b>	<b>1-5%</b>	<b>5-10%</b>	<b>&gt;10%</b>
<b>FY 2000</b>	<b>162 communities (46.3%)</b>			
<b>FY 2001</b>	<b>169</b>	<b>81</b>	<b>51</b>	<b>50</b>
<b>FY 2002</b>	<b>192</b>	<b>81</b>	<b>27</b>	<b>51</b>
<b>FY 2003</b>	<b>213</b>	<b>71</b>	<b>28</b>	<b>39</b>
<b>FY 2004</b>	<b>223</b>	<b>63</b>	<b>30</b>	<b>35</b>
<b>FY 2005</b>	<b>224</b>	<b>74</b>	<b>25</b>	<b>28</b>
<b>FY 2006</b>	<b>235</b>	<b>63</b>	<b>30</b>	<b>23</b>
<b>FY 2007</b>	<b>233</b>	<b>70</b>	<b>29</b>	<b>19</b>
<b>FY 2008</b>	<b>264</b>	<b>49</b>	<b>24</b>	<b>14</b>
<b>FY 2009</b>	<b>276 (78.6%)</b>	<b>43</b>	<b>16</b>	<b>16 (4.6%)</b>

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

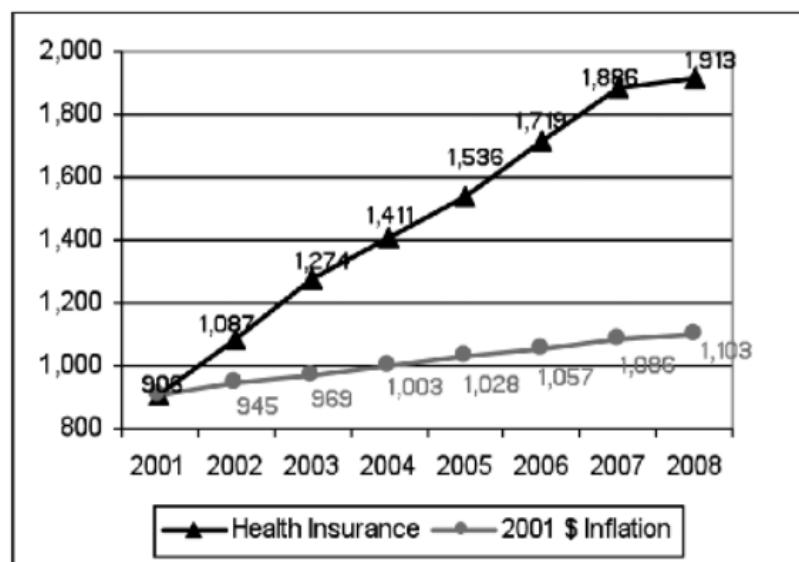
For individual communities property tax overrides can provide some fiscal relief. Since 1990 approximately 235 communities have approved at least one operating override. However, in any given year the number is only a fraction of that total; in fiscal 2009, 44 communities approved overrides. The total of \$37 million in revenue generated by these overrides represents a fraction, less than one quarter of one percent, of total municipal revenue in 2009.

As a result of all these factors, municipal spending growth slowed to 3.9 percent in 2009 compared to 4.9 percent in 2008 and 5.9 percent in 2007. Spending increases will be smaller still in 2010 and 2011.

Because of largely non-controllable cost increases, particularly in the area of pension and health benefits for employees and retirees, for many communities a spending increase of 3.9 percent requires cuts in schools, public safety and other services. And, of course, 3.9 percent is simply an average with some communities faring better and some worse.

As Figure 2 shows, expenditures for municipal health insurance have more than doubled since 2001, increasing at a rate five times faster than inflation at a cost to taxpayers of \$800 million in 2008. Controlling the growth of health care costs is the single most important step municipalities can take to weather the financial storms ahead. In order to accomplish this, municipalities need to be given the same authority to design health insurance plans outside of collective bargaining that the state has for its employees and retirees through the Group Insurance Commission.

**Figure 2: Municipal Health Insurance Expenditures**  
Actual & Inflation Adjusted  
Fiscal 2001-2008 (\$ Millions)



The recent sharp decline in the value of municipal pension assets, and the consequent ballooning of unfunded pension obligations, poses a further major problem for almost all communities. Proposals to extend pension funding schedules beyond the current 2030 date should include reforms to control the long-term costs of this unaffordable benefit.

## **2008 Financial Summary**

---

	<b>2007</b>	<b>2008</b>	<b>Percent Change</b>
<b>Revenue (000)</b>			
Property Taxes	10,488,785	10,987,401	4.8
Local Aid	4,802,621	4,922,019	3.9
Local Receipts	3,647,034	3,879,282	6.4
All other	999,164	1,046,731	4.8
<b>Expenses (000)</b>			
Local purposes	19,477,203	20,443,365	5.0
Assessments	282,142	289,798	2.7
Overlay	178,259	171,706	-3.7
<b>Total*</b>	<b>19,937,604</b>	<b>20,904,869</b>	<b>4.9</b>

## **2009 Financial Summary**

---

	<b>2008</b>	<b>2009</b>	<b>Percent Change</b>
<b>Revenue (000)</b>			
Property Taxes	10,987,401	11,552,794	5.1
Local Aid	4,992,019	5,050,593	1.2
Local Receipts	3,879,282	3,994,023	3.0
All other	1,046,731	1,123,314	7.3
<b>Expenses (000)</b>			
Local purposes	20,443,365	21,245,090	3.9
Assessments	289,798	296,527	2.3
Overlay	171,706	179,107	4.3
<b>Total*</b>	<b>20,904,869</b>	<b>21,720,724</b>	<b>3.9</b>

---

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

## Statewide Data

Total by Fiscal Year (\$, Millions)	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total Amount to Raise*</b>										
Revenues	14,368	15,335	16,207	16,608	17,084	17,886	18,827	19,938	20,905	21,721
Property Taxes	7,104	7,520	8,004	8,494	9,016	9,483	9,983	10,489	10,987	11,553
Local Aid	4,014	4,310	4,500	4,366	4,130	4,308	4,445	4,803	4,992	5,051
Chapter 70 Education Aid**	2,333	2,492	2,688	2,734	2,615	2,675	2,761	2,930	3,118	3,309
Lottery Aid	756	819	818	778	661	736	761	920	935	844
Local Receipts	2,490	2,653	2,751	2,864	3,003	3,166	3,416	3,647	3,879	3,994
<b>Spending</b>										
Local Expenditures	13,975	14,934	15,810	16,212	16,666	17,461	18,399	19,477	20,443	21,245
Assessments	226	228	229	236	242	248	260	282	290	297
Abatements and Refunds	167	173	167	160	176	176	168	178	172	179
<b>Proposition 2 1/2</b>										
Maximum Levy Limit	7,295	7,725	8,202	8,675	9,191	9,656	10,180	10,693	11,208	11,758
New Construction	175	202	213	214	231	215	223	229	218	220
Excess Capacity	191	205	198	181	174	172	197	204	220	205
Overrides	7	21	30	49	40	27	49	34	36	37
Debt/Capital Exclusions	206	237	285	295	328	331	348	350	355	370
Other Measures	485	542	559	467	506	461	593	621	693	731
Net Free Cash***	302	346	410	437	461	450	439	459	515	621
Stabilization Funds***										

\*Total Amount to Raise is the sum of local expenditures, state and county assessments, and reserves for abatements and refunds. Total Local Aid includes other aid that is not shown separately in the table.

\*\*Chapter 70 aid amounts exclude direct aid to regional schools.

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

## Statewide Data

	Percent Change by Fiscal Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Total Amount to Raise*	6.3	6.7	5.7	2.5	2.9	4.7	5.3	5.9	4.9	3.9	3.9
Revenues											
Property Taxes	5.2	5.9	6.4	6.1	5.2	5.3	5.1	4.8	4.8	5.1	5.1
Local Aid	7.4	7.4	4.4	-3.0	-5.4	4.3	3.2	8.0	3.9	1.2	1.2
Chapter 70 Education Aid**	9.2	6.8	7.9	1.7	-4.4	2.3	3.2	6.1	6.4	6.1	6.1
Lottery Aid	14.4	8.4	-0.1	-4.8	-15.0	11.3	3.4	20.8	1.6	-0.7	-0.7
Local Receipts	5.6	6.6	3.7	4.1	4.9	5.4	7.9	6.8	6.4	3.0	3.0
Spending											
Local Expenditures	6.4	6.9	5.9	2.5	2.8	4.8	5.4	5.9	5.0	3.9	3.9
Assessments	5.9	0.7	0.7	3.0	2.5	2.4	4.7	8.6	2.7	2.3	2.3
Abatements and Refunds	-0.8	3.7	-3.4	-4.6	10.4	0.1	-4.6	6.0	-3.7	4.3	4.3
Proposition 2 1/2											
Maximum Levy Limit	5.3	5.9	6.2	5.8	5.9	5.1	5.4	5.0	4.8	4.9	4.9
New Construction	15.4	15.4	5.4	0.1	8.2	-7.0	3.7	2.7	-5.0	1.1	1.1
Excess Capacity	7.7	7.3	-3.3	-8.5	-3.8	-1.1	14.4	3.6	7.8	-7.0	-7.0
Overrides	-20.8	206.7	45.0	62.8	-18.8	-31.8	80.8	-29.8	4.0	4.1	4.1
Debt/Capital Exclusions	8.3	14.9	20.1	3.8	11.0	0.9	5.3	0.6	1.3	4.4	4.4
Other Measures											
Net Free Cash***	0.3	11.8	3.2	-16.6	8.5	-9.0	28.8	4.7	11.6	5.4	5.4
Stabilization Funds***	22.4	14.4	18.6	6.5	5.6	-2.3	-2.4	4.4	12.3	20.7	20.7

\*Total Amount to Raise is the sum of local expenditures, state and county assessments, and reserves for abatements and refunds. Total Local Aid includes other aid that is not shown separately in the table.

\*\*Chapter 70 aid amounts exclude direct aid to regional schools.

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

## **Explanation of Tables**

The following tables present local financial information for fiscal 2008 and 2009. For each year, two tables are provided, one showing municipal financial data and the other community tax rates. In addition, a single table detailing local debt characteristics follows the fiscal 2008 tables. The column headings for the tables are explained below.

### **Column Headings for 2008 and 2009 Municipal Financial Data Tables** (with statewide totals for 2009)

#### **Population**

This figure is the 2008 population as estimated by the U.S. Census Bureau. It is used to compute per capita statistics.

**State Total: 6,497,967**

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

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

**2009 State Total: \$21.72 billion**

#### **Change**

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

**2009 State Average: 3.9 percent**

#### **Expenditures**

##### **Local**

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

**2009 State Total: \$21.25 billion**

## **Change**

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

**2009 State Average: 3.9 percent**

## **Assessments**

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

**2009 State Total: \$297 million**

## **Change**

The percent change in assessments from the prior fiscal year.

**2009 State Average: 2.3 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.

**2009 State Total: \$11.55 billion**

## **Change**

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

**2009 State Average: 5.1 percent**

## **Local Aid**

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

**2009 State Total: \$5.05 billion**

## **Change**

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

**2009 State Average: 1.2 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.

**2009 State Total: \$3.99 billion**

## **Change**

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

**2009 State Average: 3.0 percent**

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

## **Tax Limit**

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

**2009 Total: \$11.76 billion**

## **Excess Capacity**

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

**2009 Total: \$205 million**

## **Percent**

Excess capacity expressed as a percent of total property taxes.

**2009 State Average: 1.8 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.

**2009 Total: \$220 million**

## **Column Headings for 2008 and 2009 Tax Rates Tables**

(with statewide totals for 2009)

## **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, 2008 provides the basis for fiscal 2009 taxes). Following the assessed value is the year in which the community most recently completed a full, certified property revaluation (required every three years). While this is an indication of the currency of the assessed value, communities differ in how closely they maintain values between revaluations.

**2009 State Total: \$976.22 billion**

## **Tax Rates**

### **Composite**

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

**2009 State Average: \$11.88 per \$1,000 of assessed Valuation**

## **Residential and Other Rates**

The actual tax rates for each class of property.

## **Column Headings for Debt Characteristics Table**

### **Moody's Rating**

The rating of the municipality's debt issuances by Moody's Investors Services as of September 2009. Current ratings may be found at [www.moodys.com](http://www.moodys.com).

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

The rating of the municipality's debt issuances by Standard & Poor's Ratings Services as of September 2009. Current ratings may be found at [www.standardandpoors.com](http://www.standardandpoors.com).

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

### **Debt per Capita**

The amount of long-term debt outstanding as of July 1, 2008 divided by the 2008 population.

**2008 State Average: \$1,797**

### **Percent of Value**

The same debt total divided by total equalized property valuation as of January 1, 2008, as determined by the Department of Revenue.

**2008 State Average: 1 percent**

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

### **1999 Income per Capita**

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

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

### **Equalized Value per Capita**

Total equalized property valuation as of September 24, 2009, as determined biennially by the Department of Revenue, divided by 2008 population.

**2009 State Average: \$167,323**

### **Expenditures per Capita**

Total local expenditures divided by 2008 population.

**2009 State Average: \$3,269**

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

The 2009 residential tax rate multiplied by the average value of a single-family residence in Massachusetts in 2008, as reported by the Department of Revenue, reduced by the amount of residential exemption adopted by the city or town, if any. The Department's calculation of the statewide single family average value excludes the 13 communities with residential exemptions, which account for 17 percent of the state's population.

**2008 State Average: \$4,440**

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

Total number of low-income students in a community as a percent of 2009 foundation enrollment, as reported by the Department of Education. Low income status is determined by students' federal eligibility for free or reduced-price lunch. Low-income students attending regional school districts are allocated among member communities based upon the communities' share of the district's foundation enrollment.

**2009 State Average: 19.2 percent**

## 2008 Municipal Financial Data

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

Barre	5,427	9,803	6.0	9,688	6.3	30	-2.0	5,181	6.0	1,150	1.8	2,317	-8.3	5,188	6	0.1	178	104
Becket	1,799	5,234	5.4	5,037	3.6	33	-0.1	4,062	5.9	273	4.9	441	-4.4	4,062	1	0.0	119	145
Bedford	12,884	70,790	5.8	69,464	5.7	263	2.6	42,656	5.5	6,747	6.6	13,320	11.7	44,086	1,430	3.4	1,200	957
Belchertown	14,103	41,681	6.6	41,477	6.7	94	-8.5	18,682	6.0	16,126	4.8	5,097	3.0	18,693	11	0.1	569	542
Bellingham	15,896	51,666	2.4	50,750	2.0	281	6.9	27,011	2.7	13,062	3.9	7,423	5.1	27,256	245	0.9	999	317
Belmont	23,308	93,647	4.2	91,334	4.5	1,486	2.7	59,947	4.3	8,119	7.3	16,630	2.2	59,990	42	0.1	680	871
Berkley	6,391	16,608	-0.4	16,413	-0.3	139	6.3	6,579	-3.4	7,690	2.2	1,144	5.4	6,585	5	0.1	111	111
Berlin	2,719	9,383	2.0	9,248	2.8	34	-0.7	6,679	4.4	1,357	1.6	705	-7.3	6,850	172	2.6	151	181
Bernardston	2,234	4,483	-0.6	4,417	-0.6	15	17.2	3,240	9.5	621	1.7	406	-6.2	3,274	34	1.1	79	60
BEVERLY	39,538	112,475	3.4	110,930	3.5	1,157	-0.5	67,855	3.9	17,253	6.4	26,094	5.3	67,872	17	0.0	1,618	897
Billerica	41,391	127,068	5.4	122,306	5.2	2,949	16.4	82,010	4.7	24,345	8.8	14,828	0.5	82,057	47	0.1	1,699	1,707
Blackstone	9,032	17,901	0.7	17,754	1.7	44	-2.6	12,371	3.1	1,751	3.1	2,364	-4.6	12,460	89	0.7	147	152
Blandford	1,276	3,184	1.7	3,136	1.6	10	8.7	1,721	11.4	212	-1.1	968	2.2	1,727	6	0.4	32	41
Bolton	4,472	17,485	3.8	17,303	4.6	19	25.3	14,589	5.1	883	1.2	1,154	11.9	14,596	8	0.1	360	207
BOSTON	590,763	2,374,543	7.5	2,262,997	8.2	72,420	1.8	1,334,278	5.0	502,695	1.5	372,904	16.3	1,334,309	31	0.0	32,714	31,149
Bourne	19,224	69,482	9.7	67,263	9.7	1,560	1.6	31,902	3.9	9,617	4.3	24,417	19.5	31,938	37	0.1	579	430
Boxborough	5,073	19,188	3.2	18,908	3.1	70	19.5	14,878	4.3	2,120	1.5	1,494	-0.1	14,879	1	0.0	220	206
Boxford	8,127	30,294	3.4	29,946	4.0	140	3.3	20,698	5.3	2,731	2.8	5,716	47.1	21,063	365	1.8	181	222
Boylston	4,256	12,514	4.2	12,379	3.9	50	180.0	8,340	3.3	1,281	2.9	1,586	3.0	8,351	11	0.1	158	112
Brantree	34,185	110,501	3.0	106,384	3.3	3,422	1.0	60,537	4.2	15,221	8.9	30,025	-0.9	60,538	0	0.0	565	910
Brewster	10,143	38,372	4.0	37,593	4.0	345	6.1	21,417	1.4	2,667	7.9	8,653	2.7	21,650	233	1.1	161	145
Bridgewater	25,695	49,474	8.4	48,655	8.7	433	-1.6	27,987	5.3	5,539	1.6	13,352	12.9	28,002	15	0.1	388	422
Brimfield	3,695	8,845	5.9	8,763	5.7	8	-30.3	5,078	5.0	2,023	7.9	864	-7.9	5,083	4	0.1	112	99
BROCKTON	94,191	314,680	3.3	310,323	3.3	2,404	1.2	92,772	3.7	150,467	1.4	55,660	12.3	92,777	4	0.0	1,162	978
Brookfield	3,070	8,007	7.3	7,967	7.3	16	-8.8	3,925	7.8	2,418	1.1	930	2.8	3,928	3	0.1	182	128

## 2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth						
		2006	2008 Change (%)	Local (\$000)	Assessments (\$000)	Property Taxes (\$000)	Local Aid (\$000)	Fees/Charges (\$000)	2008 (\$000)	Change (%)	2008 (\$000)	(\$000) (%)	2007 (\$000)	2008 (\$000) (%)				
Brookline	55,241	207,562	3.2	200,221	3.0	5,482	4.8	135,812	4.4	18,973	5.3	45,119	2.9	135,829	17	0.0	1,990	2,585
Buckland	2,001	4,124	7.6	4,072	8.1	19	-7.6	2,803	3.5	372	3.1	564	10.2	2,816	13	0.5	45	43
Burlington	24,895	99,861	9.7	98,320	9.7	520	1.2	69,516	7.9	8,620	8.0	15,328	5.2	72,957	3,441	5.0	1,485	3,010
CAMBRIDGE	101,365	477,379	5.1	464,147	5.1	8,696	3.4	242,334	4.6	43,539	0.9	125,918	4.3	330,587	88,253	36.4	10,147	17,161
Canton	21,772	72,563	-0.6	70,659	-0.6	719	5.4	46,969	2.6	7,119	7.2	15,460	-3.4	46,983	15	0.0	985	954
Carlisle	4,852	23,306	6.4	23,182	6.3	35	2.6	18,817	8.5	1,496	-23.0	2,227	-0.4	18,888	72	0.4	340	248
Carver	11,578	32,324	1.5	31,944	1.8	130	-31.0	15,546	1.2	12,409	2.7	2,747	27.2	15,547	1	0.0	433	336
Charlemon	1,377	2,975	4.0	2,943	4.1	7	-18.7	1,904	-5.7	373	10.3	269	-16.4	2,063	159	8.3	22	24
Charlton	12,567	23,748	-1.6	23,600	-1.3	38	0.0	14,347	5.2	1,773	3.0	5,909	3.2	14,349	3	0.0	690	412
Chatham	6,783	39,598	6.3	38,837	6.6	524	-0.4	23,369	3.8	1,978	4.5	9,354	1.8	23,521	152	0.7	309	261
Chelmsford	33,707	101,130	5.1	100,432	5.2	310	-1.3	70,851	5.4	16,492	10.9	11,723	7.0	70,855	4	0.0	1,150	1,079
CHELSEA	32,792	126,511	5.5	123,875	5.9	2,236	-11.0	31,494	5.2	68,036	7.5	24,790	6.6	31,514	19	0.1	914	811
Cheshire	3,343	4,630	-2.6	4,577	-2.2	29	-3.5	2,401	1.5	1,116	5.9	876	0.0	2,403	3	0.1	45	33
Chester	1,313	3,234	26.0	3,201	26.3	3	9.6	2,000	7.2	375	11.8	323	17.6	2,001	1	0.0	65	66
Chesterfield	1,275	2,670	2.5	2,628	2.6	17	4.4	1,977	4.0	330	17.1	169	-13.6	2,144	168	8.5	54	54
CHICOPEE	54,428	148,783	6.5	146,723	6.6	479	1.3	55,691	2.2	60,506	7.2	24,664	10.2	57,709	2,018	3.6	1,167	1,066
Chilmark	953	7,297	-3.4	7,012	-3.2	244	-15.0	5,725	5.4	18	91.8	1,156	-3.4	5,834	109	1.9	47	43
Clarksburg	1,652	3,772	7.5	3,721	7.8	16	175.6	1,146	4.9	2,176	9.0	321	8.8	1,335	189	16.5	28	9
Clinton	14,163	37,456	3.9	37,156	3.9	98	3.6	15,698	5.1	15,003	4.4	6,080	0.1	15,724	26	0.2	456	373
Cohasset	7,223	37,676	2.2	36,467	2.5	1,009	0.3	25,473	4.4	2,874	6.0	8,195	3.5	25,479	6	0.0	580	507

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

## 2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth		
		2006	2008 Change (%)	Local (\$000)	Assessments (\$000)	Property Taxes (\$000)	Local Aid (\$000)	Fees/Charges (\$000)	2008 (\$000)	Change (%)	2008 (\$000)	(\$000) (%)	2007 (\$000)	2008 (\$000) (%)
Erving	1,561	9,497	11.2	9,416	11.7	6,374	2.5	1,710	258.4	691	33.1	6,468	94 1.5	
Essex	3,320	12,997	4.9	12,870	5.2	8,722	6.5	345	1.0	3,425	11.6	8,722	0 0.0	
EVERETT	37,008	136,508	9.7	131,238	10.3	4,227	-0.5	68,012	5.3	41,401	13.9	72,049	4,037 5.9	
Fairhaven	16,266	47,451	10.1	46,384	9.5	253	2.3	20,084	5.5	11,972	4.5	9,692	16.8 20.1	
FALL RIVER	91,474	240,842	2.7	238,098	2.6	1,670	7.5	62,594	6.7	130,285	1.5	42,860	3.4 27.4	
Falmouth	33,590	118,079	12.9	116,331	13.0	1,202	5.8	69,232	7.2	9,924	4.7	25,626	9.6 207	
FITCHBURG	40,050	117,954	3.0	116,463	3.0	791	3.1	35,018	5.0	55,275	1.8	25,723	3.0 1,643	
Florida	676	2,649	0.7	2,618	1.5	1	-43.9	1,782	4.1	610	3.6	104	18.2 1,440	
Foxborough	16,274	52,359	0.5	51,666	0.8	317	8.6	28,554	5.1	10,337	2.4	10,139	11.8 1,440	
Framingham	64,762	224,909	5.4	221,462	5.5	1,532	5.4	141,278	4.1	30,668	10.7	48,765	9.6 1,440	
Franklin	31,267	105,564	1.9	104,461	3.3	602	-69.2	48,613	9.9	32,191	3.0	20,746	-6.3 1,440	
Freetown	8,963	21,062	2.6	20,674	2.6	221	3.9	13,222	4.5	3,539	8.7	2,585	-13.9 1,440	
GARDNER	20,805	55,689	2.3	55,220	2.3	252	-1.5	16,585	4.2	25,280	0.4	11,469	1.2 1,440	
Aquinnah (Gay Head)	354	3,294	7.0	3,216	7.2	59	-12.2	2,381	4.4	-9	-2.1	640	13.6 1,440	
Georgetown	8,110	24,753	8.0	24,578	8.1	107	-2.1	12,168	4.5	6,728	4.3	4,447	14.6 1,440	
Gill	1,382	2,706	-2.5	2,651	-3.2	10	18.7	1,801	11.3	290	3.2	294	-5.9 1,440	
GLOUCESTER	30,564	94,355	6.5	91,650	6.7	2,270	2.4	52,792	4.0	12,964	3.2	23,806	8.9 1,440	
Goshen	959	2,199	-25.4	2,177	-25.7	7	65.8	1,644	2.9	213	7.4	265	-4.6 1,440	
Gosnold	85	1,484	19.0	1,466	19.2	11	21.9	478	-0.3	44	7.0	540	-3.3 1,440	
Grafton	17,405	43,246	4.1	42,868	4.2	157	10.3	23,660	4.6	9,859	13.9	7,343	11.1 1,440	

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

## 2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures Assessments		Revenue Resources Local Aid		Tax Limit		Excess Capacity		Levy from Growth					
		2006	2008 Change (%)	(\$000)	2008 Change (%)	(\$000)	2008 Change (%)	(\$000)	2008 Change (%)	(\$000)	2008 (%)	(\$000)	2007 (%)	(\$000)			
Holliston	13,896	52,654	1.9	52,353	1.9	167	6.7	30,788	4.9	11,077	1.0	7,851	-4.5	30,804	16.0	499	357
HOLYoke	39,765	145,050	0.9	140,876	0.8	3,695	5.6	42,688	3.8	82,953	-3.8	13,905	6.5	42,712	23.0	849	541
Hopedale	6,226	21,523	1.1	21,361	1.0	26	-5.7	9,499	7.0	8,108	5.0	2,949	-3.4	9,826	326.3	78	128
Hopkinton	14,172	61,721	-0.6	61,212	-0.6	164	-0.2	41,645	5.4	9,888	-1.0	8,941	-10.6	41,651	6.0	994	717
Hubbardston	4,422	7,214	4.3	7,143	4.3	22	4.1	4,867	2.8	600	5.2	1,163	7.1	4,870	3.1	164	184
Hudson	19,447	58,694	8.3	57,020	8.3	1,320	9.1	31,573	5.0	10,672	13.0	8,834	-1.5	32,487	914.2	899	601
Hull	11,231	35,705	-0.9	35,132	-0.4	307	1.8	21,025	2.5	6,798	1.1	6,076	5.5	21,038	12.1	227	318
Huntington	2,200	4,132	-4.2	4,107	-4.2	8	-10.0	2,565	10.5	619	5.0	613	9.0	2,566	2.0	60	41
Ipswich	13,293	41,646	1.7	41,038	1.7	284	12.9	24,867	5.9	6,333	-4.0	7,284	10.0	24,891	24.0	390	359
Kingston	12,475	42,955	13.1	42,514	13.2	169	1.5	23,199	11.8	6,464	2.1	10,707	15.9	23,212	13.0	424	294
Lakeville	10,641	22,732	4.5	22,378	4.4	151	4.6	14,592	4.6	3,920	2.7	2,959	-2.2	14,599	7.0	221	220
Lancaster	6,970	15,791	2.6	15,545	2.3	115	99.9	12,125	4.5	1,195	2.4	2,302	7.1	12,127	3.0	329	204
Lanesborough	2,921	9,225	1.3	9,094	1.3	30	-1.5	6,247	4.3	1,751	11.8	847	-0.6	6,252	5.0	176	109
LAWRENCE	70,662	239,103	4.9	232,964	4.6	5,700	7.7	42,874	9.9	163,738	3.7	27,366	-9.0	42,890	16.0	607	1,043
Lee	5,858	21,035	11.5	20,785	11.7	49	-2.9	10,190	5.2	3,411	6.6	4,922	43.2	11,052	862.8	269	336
Leicester	11,003	26,617	1.0	26,400	0.9	87	-5.0	10,551	5.0	12,473	2.4	1,811	7.6	10,553	2.0	343	279
Lenox	5,159	20,572	6.6	20,460	6.7	34	-0.1	11,492	6.2	2,806	1.1	4,637	10.4	11,975	483.4	434	334
LEOMINSTER	41,549	109,753	2.1	107,657	2.1	693	7.5	44,369	4.5	45,295	4.4	12,410	2.8	49,578	5,209	11.7	818
Leverett	1,778	5,538	8.3	5,517	8.2	2	3.3	3,788	5.2	504	4.9	587	2.5	3,861	72.1	59	54
Lexington	30,231	155,523	8.6	153,698	8.3	685	5.5	110,207	9.0	9,064	9.1	31,726	10.6	110,253	46.0	2,037	2,486

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

## 2008 Municipal Financial Data

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

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

## 2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth	
		2006	2008 Change (%)	Local (\$000)	Change (%)	Assessments (\$000)	Taxes (\$000)	Local Aid (\$000)	Change (%)	Fees/Charges (\$000)	Change (%)	2008 (\$000)	(\$000) (%)
Oxford	13,712	34,276	-1.9	33,892	-2.3	63	-2.8	14,807	3.2	13,160	6.7	3,225	-10.6
Palmer	12,926	33,960	-2.0	33,693	-2.0	88	3.5	13,667	4.0	15,853	1.8	4,035	0.1
Paxton	4,566	10,356	4.2	10,235	7.8	81	8.0	6,943	5.0	1,052	2.4	1,875	6.5
PEABODY	51,734	143,565	1.0	137,287	0.9	5,204	3.2	76,053	6.2	29,628	0.2	34,321	-6.1
Pelham	1,403	4,062	7.4	4,032	7.3	5	-12.6	2,891	2.0	455	18.8	390	7.0
Pembroke	18,739	51,350	3.0	50,829	3.0	224	4.5	28,450	4.1	14,279	11.7	6,635	3.3
Pepperell	11,412	22,492	7.1	22,288	7.2	25	2.0	13,250	3.0	1,677	2.7	5,416	-2.7
Peru	846	1,732	1.8	1,716	1.6	1	-11.0	1,233	5.3	272	3.7	98	-2.3
Petersham	1,286	3,371	6.4	3,342	6.5	3	7.1	1,829	8.7	648	8.9	586	0.3
Phillipston	1,780	3,388	31.2	3,365	31.2	4	9.3	2,398	32.2	271	4.0	334	-0.6
PITTSFIELD	43,497	128,018	5.9	126,803	5.9	496	4.2	55,641	4.1	48,228	5.4	21,074	7.1
Plainfield	601	1,447	7.3	1,438	7.3	1	352.1	1,112	13.6	124	13.6	89	-0.5
Plainville	8,110	24,305	-0.4	23,792	-0.5	304	-2.9	12,792	1.8	5,140	1.5	4,360	1.4
Plymouth	55,516	174,375	2.2	172,363	2.1	937	9.2	100,893	4.4	28,455	4.4	31,028	-5.0
Plympton	2,764	7,582	16.7	7,444	16.7	47	2.2	5,339	8.7	874	4.6	610	10.9
Princeton	3,522	8,743	5.2	8,651	5.2	30	2.2	6,558	7.5	918	3.2	793	3.3
Provincetown	3,415	25,621	3.7	25,081	3.5	358	19.7	13,356	3.7	567	-2.6	10,178	2.9
QUINCY	9,058	268,477	3.6	262,870	3.8	2,577	3.3	149,072	1.9	42,404	3.6	66,046	16.8
Randolph	30,326	76,769	5.9	73,031	5.8	3,228	5.9	37,503	3.9	20,319	3.9	17,497	12.1
Raynham	13,665	32,898	5.0	32,281	5.8	318	5.5	23,189	8.8	2,076	1.2	5,300	3.2

Reading	23,086	84,383	3.0	83,367	3.0	506	4.5	47,440	3.8	13,926	7.7	19,530	7.5	47,456	16	0.0	843	549
Rehoboth	11,374	20,033	3.4	19,509	3.5	302	-7.5	15,344	6.2	1,426	-2.0	2,513	-4.3	15,358	14	0.1	422	413
REVERE	46,833	134,527	9.5	127,923	9.9	5,638	2.0	57,196	5.9	46,067	9.5	28,054	12.2	57,390	194	0.3	988	1,255
Richmond	1,604	5,352	1.3	5,298	1.2	21	6.7	3,573	5.5	881	1.6	622	-18.5	3,511	33.0	0.9	21	65
Rochester	5,406	16,322	2.7	16,150	2.6	73	-18.7	8,095	3.0	2,610	5.9	4,286	3.4	8,104	9	0.1	261	163
Rockland	17,896	44,172	-3.9	42,387	-4.2	1,496	5.7	20,296	2.6	13,574	3.5	9,219	-10.0	20,300	5	0.0	419	203
Rockport	7,687	28,773	6.2	28,260	6.5	425	-8.4	16,281	3.4	3,127	3.6	7,758	12.3	16,373	92	0.6	117	279
Rowe	353	4,442	37.9	4,414	39.3	3	-20.3	2,750	9.0	83	35.0	83	1.1	2,751	0	0.0	7	14
Rowley	5,875	15,085	3.9	14,824	4.0	131	-0.3	9,986	9.5	1,150	2.5	3,136	-7.0	10,001	15	0.1	318	140
Royalston	1,380	2,070	4.3	2,043	4.4	4	16.7	1,256	2.6	286	5.8	292	-3.4	1,257	1	0.1	27	13
Russell	1,738	4,671	11.1	4,577	11.7	5	-19.9	2,207	16.3	503	8.7	1,490	-4.1	2,253	46	2.1	55	24
Rutland	7,608	15,661	-2.3	15,558	-2.2	48	-5.8	9,246	8.4	2,136	1.7	2,901	0.1	9,250	4	0.0	428	252
SALEM	41,343	120,756	6.3	116,843	6.5	3,320	2.7	64,400	4.2	28,329	3.8	25,487	10.5	64,441	42	0.1	967	1,104
Salisbury	8,438	21,521	7.8	21,224	8.1	202	-0.7	13,401	6.2	1,143	5.7	5,976	2.6	13,413	12	0.1	468	458
Sandisfield	840	2,283	2.7	2,234	2.9	1	38.1	1,895	6.0	95	9.8	108	-8.5	2,025	131	6.9	42	35
Sandwich	20,508	67,518	3.8	66,549	3.5	446	-0.3	43,575	3.6	10,780	4.8	9,647	-4.0	43,621	45	0.1	593	617
Saugus	27,107	69,436	-1.0	66,533	-1.3	2,497	3.0	44,448	4.1	10,021	3.4	14,800	-4.8	44,477	29	0.1	1,033	821
Savoy	729	1,878	-3.9	1,858	-3.9	1	-1.8	799	8.1	800	3.3	116	16.6	800	1	0.1	10	32
Seituate	18,083	62,589	8.7	62,072	8.7	267	0.7	39,123	11.6	7,332	8.9	14,747	2.6	39,153	29	0.1	450	456
Seekonk	13,648	41,369	2.3	40,741	2.3	297	-7.6	26,948	4.2	8,243	8.7	4,555	5.8	26,971	23	0.1	593	554
Sharon	17,142	68,085	9.8	67,021	9.9	563	6.3	46,818	10.3	10,064	2.1	6,782	3.3	48,009	1,191	2.5	381	581
Sheffield	3,367	7,898	0.2	7,817	0.2	30	-1.4	6,620	3.4	371	3.8	614	-1.1	6,755	135	2.0	199	134
Shelburne	2,046	3,801	3.3	3,772	3.5	8	-0.6	2,625	2.8	345	2.1	494	6.1	2,733	108	4.1	20	40
Sherborn	4,212	21,543	3.2	21,379	3.2	64	1.1	18,398	3.0	1,065	8.6	1,320	2.8	18,467	69	0.4	197	170
Shirley	7,661	17,154	3.4	16,955	3.5	57	-3.0	7,028	4.5	6,258	1.9	3,019	10.2	7,031	3	0.0	183	159

## 2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth	
		2006	2008 Change (%)	Local (\$000)	Change (%)	Assessments (\$000)	Taxes (\$000)	Local Aid (\$000)	Change (%)	Fees/Charges (\$000)	Change (%)	2008 (\$000)	Capacity (%)
Shrewsbury	33,262	91,250	2.0	90,351	1.9	3,54	5.3	45,865	2.7	25,486	7.4	11,261	-1.2
Shutesbury	1,849	5,354	1.6	5,332	1.7	2	4.3	3,584	4.0	974	1.6	550	5.4
Somerset	18,430	54,265	-1.9	53,240	-2.0	333	-0.6	37,335	0.0	6,796	18.0	9,384	-6.5
SOMERVILLE	74,554	196,550	4.6	189,835	4.5	4,974	3.0	88,231	6.0	56,578	1.2	44,606	3.2
South Hadley	17,034	40,950	5.5	40,627	5.6	130	2.1	19,138	4.8	11,521	4.2	6,740	6.7
Southampton	5,933	14,657	3.4	14,595	3.4	9	9.6	7,328	3.6	3,619	-0.7	2,979	13.4
Southborough	9,551	43,564	2.9	42,638	3.0	129	2.7	28,421	-0.1	5,407	2.2	5,532	-1.4
Southbridge	17,117	50,145	4.0	49,867	4.0	102	19.2	13,313	3.0	21,731	5.0	13,193	23.7
Southwick	9,603	19,810	5.5	19,670	5.9	25	5.6	12,441	4.4	1,553	3.2	4,513	5.4
Spencer	12,095	16,525	-2.2	16,178	-2.3	106	-10.4	9,197	3.9	2,749	1.6	3,825	-2.8
SPRINGFIELD	151,176	562,488	11.4	551,946	11.3	2,919	1.5	153,489	5.5	329,080	7.6	43,711	16.4
Sterling	7,847	20,866	4.4	20,686	4.4	67	2.5	13,833	6.4	2,039	121.6	3,151	-21.6
Stockbridge	2,259	9,021	17.0	8,832	17.2	84	-3.4	6,060	8.9	189	6.7	1,670	0.4
Stoneham	21,471	63,798	4.3	61,617	4.7	1,603	-2.1	35,296	3.0	10,394	3.4	15,112	1.3
Stoughton	26,901	80,260	4.2	77,352	4.1	2,306	10.9	43,260	6.1	16,192	11.2	18,987	-0.8
Stow	6,218	21,488	4.1	21,297	4.1	81	2.2	17,777	5.6	1,098	-14.4	2,294	2.7
Sturbridge	8,969	27,729	4.0	27,471	3.9	117	12.1	16,321	4.9	3,003	23.0	5,830	-3.9
Sudbury	17,027	80,265	4.2	79,651	4.1	124	2.0	60,540	5.8	8,853	4.9	8,426	-5.7
Sunderland	3,774	7,882	-0.7	7,747	-0.8	103	1.5	4,221	-0.8	1,644	-15.6	880	11.7
Sutton	9,038	26,321	8.5	26,046	8.1	81	3.7	14,285	11.8	7,662	3.5	2,792	18.0

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

## 2008 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise		Expenditures Assessments		Revenue Resources Local Aid		Tax Limit		Excess Capacity		Levy from Growth	
		2006	2008 Change (%)	2008 Change (%)	2008 Change (%)	2008 Change (%)	2008 Change (%)	2008 (\$000)	2008 (\$000)	2008 (\$000)	2008 (%)	2007 (\$000)	2008 (\$000)
			(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(%)	(\$000)	(\$000)
Webster	16,826	40,154	9.5	39,877	9.7	129	10.6	15,369	0.3	12,351	7.3	10,295	6.0
Wellesley	26,987	118,866	1.9	117,581	1.9	1,012	5.9	84,232	6.2	7,325	7.1	24,178	-5.5
Wellfleet	2,789	17,204	7.1	16,886	7.0	224	4.6	11,618	3.1	513	4.8	3,178	27.8
Wendell	1,041	2,484	1.0	2,471	1.1	1	-12.2	1,402	2.9	406	9.3	135	-0.5
Wenham	4,616	14,571	11.8	14,350	11.9	121	5.7	10,768	12.2	588	2.6	2,607	3.5
West Boylston	7,779	21,965	3.3	21,781	3.5	70	-7.1	11,674	5.7	4,755	4.2	3,759	18.8
West Bridgewater	6,769	23,159	7.0	22,343	7.1	615	5.0	15,090	7.5	3,331	7.8	3,602	5.2
West Brookfield	3,867	6,874	-19.4	6,763	-19.7	10	-19.1	4,050	-0.8	888	2.2	879	-0.3
West Newbury	4,286	13,820	13.3	13,654	13.8	94	-21.9	9,220	4.3	464	2.0	2,202	14.4
West Springfield	27,849	86,472	5.9	83,537	5.8	1,919	6.1	50,084	4.3	22,810	6.9	11,438	-0.9
West Stockbridge	1,459	5,016	13.3	4,979	13.3	1	22.4	3,719	4.3	138	4.1	355	4.4
West Tisbury	2,643	15,015	5.3	14,613	5.5	218	-6.7	11,128	2.7	1,017	1.5	2,428	31.5
Westborough	18,634	82,696	5.5	81,576	6.0	219	-7.2	53,538	5.4	9,393	11.5	16,214	-2.9
WESTFIELD	40,460	122,369	2.6	119,232	2.7	2,762	2.1	50,060	4.8	45,185	2.6	25,027	1.4
Westford	21,507	89,967	6.1	89,240	6.2	250	7.2	52,357	2.6	19,629	4.2	13,629	41.3
Westhampton	1,585	4,068	3.9	4,040	4.3	2	43.0	3,053	3.3	583	9.4	303	4.5
Westminster	7,422	19,168	-4.8	18,903	-4.1	65	4.3	11,895	0.7	1,045	4.1	4,920	2.3
Weston	11,646	75,748	3.1	75,054	3.1	251	3.8	54,441	5.8	4,295	18.5	13,939	-13.7
Westport	15,137	30,712	3.8	29,991	3.8	377	5.0	18,263	5.4	6,612	2.2	4,411	-12.0
Westwood	13,832	67,029	10.8	65,430	10.0	515	0.9	48,520	10.4	7,347	6.3	9,463	25.3

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

## 2008 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certi-fied	2008 Tax Rates				
			Com-posite	Resi-dential	Open Space	Indus.,	Comm., Personal
Abington	1,999,801	07	11.14	11.14	—	—	11.14
Acton	3,851,376	07	15.39	15.39	—	—	15.39
Acushnet	1,256,194	07	9.39	9.25	—	—	11.24
Adams	472,462	06	15.91	15.02	—	—	20.68
Agawam	2,855,699	06	14.74	11.74	—	—	25.64
Alford	247,216	05	4.10	4.10	—	—	4.10
Amesbury	2,045,959	05	14.96	14.60	—	—	17.20
Amherst	2,084,592	06	16.02	16.02	—	—	16.02
Andover	7,179,753	06	13.10	11.69	11.69	—	19.13
Arlington	6,883,264	07	11.45	11.45	—	—	11.45
Ashburnham	669,585	06	12.93	12.93	12.93	—	12.93
Ashby	350,387	06	11.53	11.53	—	—	11.53
Ashfield	225,989	06	12.48	12.48	—	—	12.48
Ashland	2,407,231	06	12.92	12.92	12.92	—	12.92
Athol	853,120	07	10.43	10.43	—	—	10.43
ATTLEBORO	4,698,378	05	10.36	9.44	—	—	15.55
Auburn	2,122,878	07	13.82	10.91	—	—	21.83
Avon	898,560	05	15.04	9.77	—	—	21.44
Ayer	1,006,830	05	14.55	9.84	—	—	23.85
Barnstable	14,834,707	07	5.80	6.58	—	—	5.80
Barre	497,257	07	10.42	10.42	—	—	10.42
Becket	500,805	07	8.11	8.11	—	—	8.11
Bedford	2,893,299	05	14.74	11.38	8.54	—	25.80
Belchertown	1,390,001	06	13.44	13.44	13.44	—	13.44
Bellingham	2,410,170	07	11.21	9.75	—	—	15.31
Belmont	5,319,178	07	11.27	11.27	—	—	11.27
Berkley	871,453	07	7.55	7.55	—	—	7.55
Berlin	596,327	07	11.20	11.20	—	—	11.20
Bernardston	217,898	07	14.87	14.87	—	—	14.87
BEVERLY	5,914,040	05	11.47	10.40	10.40	—	18.47
Billerica	5,798,673	06	14.14	11.02	—	—	24.75
Blackstone	1,085,140	07	11.40	11.40	—	—	11.40
Blandford	161,447	07	10.66	10.66	—	—	10.66
Bolton	969,350	06	15.05	15.05	—	—	15.05
BOSTON	90,067,297	07	14.81	10.97	—	—	25.92
Bourne	4,877,944	06	6.54	6.54	6.54	—	6.54
Boxborough	1,052,196	06	14.14	14.14	—	—	14.14
Boxford	1,890,189	06	10.95	10.95	—	—	10.95
Boylston	729,055	05	11.44	11.44	—	—	11.44
Braintree	5,603,463	06	10.80	8.67	—	—	18.91
Brewster	3,858,992	07	5.55	5.55	—	—	5.55
Bridgewater	2,704,089	06	10.35	10.35	—	—	10.35
Brimfield	428,921	05	11.84	11.84	—	—	11.84
BROCKTON	8,156,760	05	11.37	9.60	—	—	19.34
Brookfield	306,660	07	12.80	12.80	—	—	12.80
Brookline	14,231,497	06	9.54	10.18	—	—	16.70
Buckland	210,433	07	13.32	13.32	—	—	13.32
Burlington	4,612,065	06	15.07	9.60	—	—	26.30
CAMBRIDGE	23,541,196	05	10.29	7.36	—	—	17.24
Canton	4,130,150	07	11.37	9.34	—	—	18.40
Carlisle	1,463,199	07	12.86	12.86	12.86	—	12.86
Carver	1,288,682	06	12.06	11.33	—	—	17.49
Charlemon	129,792	05	14.67	14.67	—	—	14.67
Charlton	1,650,946	05	8.69	8.69	—	—	8.69
Chatham	6,367,551	07	3.67	3.67	—	—	3.67
Chelmsford	5,248,209	07	13.50	13.50	—	—	13.50
CHELSEA	2,655,233	07	11.86	9.95	—	—	20.76
Cheshire	290,275	07	8.27	8.27	—	—	8.27
Chester	121,757	06	16.43	16.43	—	—	16.43
Chesterfield	146,843	07	13.46	13.46	—	—	13.46

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2008 Tax Rates				
			Com- posite	Resi- dential	Open Space	Comm., Indus., Personal	
CHICOPEE	3,746,883	05	14.86	12.36	—	26.01	
Chilmark	2,920,742	06	1.96	1.96	—	1.96	
Clarksburg	119,136	07	9.62	9.62	—	9.62	
Clinton	1,259,672	06	12.46	11.34	—	20.94	
Cohasset	2,403,120	05	10.60	10.60	—	10.60	
Colrain	161,135	07	14.11	14.11	—	14.11	
Concord	5,498,736	05	10.72	10.72	—	10.72	
Conway	262,258	05	12.00	12.00	—	12.00	
Cummington	118,760	05	10.09	10.09	—	10.09	
Dalton	614,478	07	14.76	14.76	—	14.76	
Danvers	4,363,591	07	11.76	10.40	—	16.00	
Dartmouth	5,797,151	05	6.93	6.43	—	9.71	
Dedham	4,077,842	07	14.39	12.05	—	25.18	
Deerfield	690,165	05	11.03	11.03	—	11.03	
Dennis	6,704,585	05	4.35	4.35	4.35	4.35	
Dighton	945,149	07	11.19	10.18	—	19.58	
Douglas	1,023,592	05	10.11	10.11	—	10.11	
Dover	2,348,366	05	9.75	9.75	—	9.75	
Dracut	3,085,905	06	10.55	10.55	—	10.55	
Dudley	1,055,532	05	7.61	7.61	—	7.61	
Dunstable	535,163	05	11.64	11.64	—	11.64	
Duxbury	3,651,481	06	10.61	10.61	—	10.61	
East Bridgewater	1,702,423	04	10.77	10.77	—	10.77	
East Brookfield	248,860	05	10.57	10.57	—	10.57	
East Longmeadow	1,813,614	05	16.06	16.06	—	16.06	
Eastham	3,001,639	07	5.08	5.08	—	5.08	
Easthampton	1,386,059	07	11.45	11.45	—	11.45	
Easton	3,276,833	07	11.49	11.49	—	11.49	
Edgartown	7,009,320	05	2.73	2.73	—	2.73	
Egremont	480,619	05	5.82	5.82	—	5.82	
Erving	601,234	07	10.60	6.68	6.68	11.59	
Essex	811,316	07	10.75	10.75	—	10.75	
EVERETT	4,835,851	06	14.06	10.35	—	24.61	
Fairhaven	2,243,272	05	8.95	7.86	—	15.67	
FALL RIVER	6,716,692	07	9.32	7.67	—	16.31	
Falmouth	12,253,539	05	5.65	5.65	5.65	5.65	
FITCHBURG	2,774,561	07	12.62	11.75	—	17.29	
Florida	129,191	06	13.79	7.14	—	19.70	
Foxborough	2,681,133	07	10.65	10.65	—	10.65	
Framingham	8,801,393	06	16.05	12.53	—	28.09	
Franklin	4,751,984	05	10.23	10.23	—	10.23	
Freetown	1,362,046	07	9.71	8.93	—	14.08	
GARDNER	1,369,563	05	12.11	12.11	—	12.11	
Aquinnah (Gay Head)	732,609	05	3.25	3.25	—	3.25	
Georgetown	1,308,396	07	9.30	9.30	—	9.30	
Gill	157,280	05	11.45	11.45	—	11.45	
GLOUCESTER	5,766,744	05	9.15	9.10	—	9.70	
Goshen	123,879	06	13.27	13.27	—	13.27	
Gosnold	273,036	05	1.72	1.72	—	1.72	
Grafton	2,354,199	07	10.05	10.05	—	10.05	
Granby	617,291	06	12.57	12.57	—	12.57	
Granville	192,945	07	11.20	11.20	—	11.20	
Great Barrington	1,351,146	07	11.28	11.28	—	11.28	
Greenfield	1,385,280	05	16.88	16.88	—	16.88	
Groton	1,663,164	05	13.87	13.87	—	13.87	
Groveland	948,863	07	10.13	10.13	—	10.13	
Hadley	901,984	05	8.84	8.84	—	8.84	
Halifax	918,246	07	12.97	12.97	—	12.97	
Hamilton	1,479,272	06	13.39	13.39	—	13.39	
Hampden	598,637	06	13.45	13.45	—	13.45	

## 2008 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certi-fied	Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Hancock	315,104	07	2.96	2.96	—	2.96
Hanover	2,621,704	05	10.68	10.61	—	11.00
Hanson	1,316,718	07	9.85	9.85	—	9.85
Hardwick	275,571	06	9.84	9.84	—	9.84
Harvard	1,192,557	05	12.68	12.68	—	12.68
Harwich	5,227,242	07	6.05	6.05	—	6.05
Hatfield	478,914	07	10.43	10.43	—	10.43
HAVERHILL	6,280,799	05	11.50	10.52	—	17.25
Hawley	39,039	06	14.75	14.75	—	14.75
Heath	92,980	05	16.25	16.25	—	16.25
Hingham	5,725,353	05	9.20	9.20	—	9.20
Hinsdale	253,057	06	11.06	11.06	—	11.06
Holbrook	1,261,875	07	13.98	12.42	—	24.47
Holden	2,019,843	07	12.62	12.62	12.62	12.62
Holland	366,765	07	11.31	11.31	—	11.31
Holliston	2,120,371	07	14.52	14.52	—	14.52
HOLYOKE	2,198,367	07	19.42	13.75	—	33.98
Hopedale	761,475	06	12.48	11.65	—	20.08
Hopkinton	2,943,102	07	14.15	14.15	14.15	14.15
Hubbardston	516,101	07	9.43	9.43	—	9.43
Hudson	2,578,974	07	12.24	10.38	—	21.42
Hull	2,138,907	07	9.83	9.83	—	9.83
Huntington	196,676	07	13.04	13.04	—	13.04
Ipswich	2,694,169	07	9.23	9.23	—	9.23
Kingston	1,952,806	07	11.88	11.88	—	11.88
Lakeville	1,677,260	05	8.70	8.70	—	8.70
Lancaster	888,906	05	13.64	13.64	—	13.64
Lanesborough	434,440	05	14.38	14.38	—	14.38
LAWRENCE	3,653,177	06	11.74	10.01	—	20.54
Lee	866,500	05	11.76	11.76	—	11.76
Leicester	1,124,792	05	9.38	9.38	—	9.38
Lenox	1,218,206	05	9.43	8.82	—	12.45
LEOMINSTER	3,943,877	06	11.25	11.25	11.25	11.25
Leverett	252,539	06	15.00	15.00	—	15.00
Lexington	7,929,164	05	13.90	12.52	—	23.63
Leyden	81,361	05	16.90	16.90	—	16.90
Lincoln	1,902,769	07	10.42	10.32	—	13.55
Littleton	1,514,995	07	13.93	12.62	—	20.57
Longmeadow	2,120,070	06	16.96	16.96	—	16.96
LOWELL	7,476,548	05	12.15	10.60	—	21.27
Ludlow	1,865,120	05	13.32	13.32	—	13.32
Lunenburg	1,322,672	06	12.23	12.23	—	12.23
LYNN	7,042,424	05	12.25	10.98	—	21.45
Lynnfield	2,501,455	05	10.13	10.03	—	11.35
MALDEN	5,907,238	07	9.73	9.04	—	17.03
Manchester-by-the-Sea	2,153,027	07	7.53	7.53	—	7.53
Mansfield	3,575,849	05	11.52	11.32	—	12.21
Marblehead	5,608,552	07	8.34	8.34	—	8.34
Marion	1,770,505	06	7.56	7.56	—	7.56
MARLBOROUGH	5,125,931	06	15.56	12.72	11.90	24.58
Marshfield	4,899,161	05	8.72	8.72	—	8.72
Mashpee	5,082,282	05	6.58	6.58	6.58	6.58
Mattapoisett	1,641,149	06	9.80	9.80	—	9.80
Maynard	1,384,296	07	14.49	13.33	13.33	22.76
Medfield	2,351,153	07	12.80	12.80	—	12.80
MEDFORD	7,380,471	07	10.21	9.12	—	18.69
Medway	1,758,279	06	14.06	14.06	—	14.06
MELROSE	3,698,508	05	10.78	10.43	—	17.46
Mendon	902,136	05	10.80	10.80	—	10.80
Merrimac	790,872	07	10.79	10.79	—	10.79

CITY/Town	Assessed Value (\$000)	Year Certified	2008 Tax Rates				
			Composite	Residential	Open Space	Comm., Indus., Personal	
Methuen	5,063,723	06	11.35	10.25	—	18.73	
Middleborough	2,634,586	07	10.19	10.10	—	10.70	
Middlefield	57,663	05	16.48	16.48	—	16.48	
Middleton	1,750,420	05	9.69	9.69	—	9.69	
Milford	3,428,259	07	13.49	11.80	—	20.23	
Millbury	1,481,596	06	11.41	11.41	—	11.41	
Millis	1,130,281	05	12.28	12.28	—	12.28	
Millville	335,525	05	10.60	10.60	—	10.60	
Milton	4,662,892	06	11.20	10.95	—	18.96	
Monroe	19,155	06	24.71	13.94	—	33.49	
Monson	787,745	05	11.92	11.92	—	11.92	
Montague	701,523	07	14.98	13.55	13.55	20.68	
Monterey	467,033	06	5.10	5.10	—	5.10	
Montgomery	97,096	07	12.51	12.51	—	12.51	
Mount Washington	76,109	07	5.52	5.52	—	5.52	
Nahant	866,167	05	8.33	8.33	—	8.33	
Nantucket	20,623,609	07	2.73	2.67	2.56	4.77	
Natick	6,512,154	07	10.01	10.01	—	10.01	
Needham	7,209,039	06	10.81	9.70	—	18.92	
New Ashford	31,381	06	8.43	7.54	7.54	10.98	
NEW BEDFORD	6,726,210	07	12.29	10.55	—	21.51	
New Braintree	115,290	07	12.54	12.54	—	12.54	
New Marlborough	496,376	07	6.46	6.46	—	6.46	
New Salem	108,322	06	12.68	12.61	—	14.58	
Newbury	1,417,442	07	8.57	8.57	—	8.57	
NEWBURYPORT	3,624,203	05	10.13	10.13	10.13	10.13	
NEWTON	20,457,630	05	10.55	9.70	—	18.46	
Norfolk	1,512,449	07	12.78	12.78	12.78	12.78	
NORTH ADAMS	722,843	07	14.60	11.32	—	26.72	
North Andover	4,534,465	07	11.68	11.40	—	13.78	
North Attleborough	4,065,771	05	9.07	9.07	—	9.07	
North Brookfield	447,940	07	9.94	9.94	—	9.94	
North Reading	2,682,546	05	11.50	11.50	—	11.50	
NORTHAMPTON	3,193,587	07	11.20	11.20	—	11.20	
Northborough	2,454,836	07	13.28	13.28	13.28	13.28	
Northbridge	1,716,975	05	8.67	8.67	—	8.67	
Northfield	385,205	06	13.23	13.23	—	13.23	
Norton	2,340,272	06	9.98	9.98	—	9.98	
Norwell	2,506,443	06	11.07	11.07	—	11.07	
Norwood	4,438,793	06	10.41	8.13	—	16.14	
Oak Bluffs	2,899,259	05	5.63	5.63	5.63	5.63	
Oakham	217,856	05	8.84	8.84	—	8.84	
Orange	555,879	05	12.62	12.62	—	12.62	
Orleans	3,927,447	05	4.52	4.52	—	4.52	
Otis	544,970	07	6.20	6.20	—	6.20	
Oxford	1,425,112	05	10.39	10.39	—	10.39	
Palmer	1,041,656	05	13.12	13.12	—	13.12	
Paxton	582,459	07	11.92	11.92	—	11.92	
PEABODY	7,136,427	07	10.66	8.67	—	17.80	
Pelham	166,437	05	17.37	17.37	—	17.37	
Pembroke	2,602,903	05	10.93	10.93	—	10.93	
Pepperell	1,317,107	05	10.06	10.06	—	10.06	
Peru	87,613	05	14.07	14.07	—	14.07	
Petersham	159,759	07	11.45	11.45	—	11.45	
Phillipston	211,244	07	11.35	11.35	11.35	11.35	
PITTSFIELD	3,434,227	05	16.20	13.15	13.15	28.35	
Plainfield	79,633	06	13.97	13.97	—	13.97	
Plainville	1,191,071	06	10.74	10.74	—	10.74	
Plymouth	9,767,008	05	10.33	10.33	—	10.33	
Plympton	449,811	05	11.87	11.87	—	11.87	

CITY/Town	Assessed Value (\$000)	Year Certi-fied	2008 Tax Rates			
			Com-posite	Resi-dential	Open Space	Comm., Indus., Personal
Princeton	522,109	06	12.56	12.56	—	12.56
Provincetown	2,608,615	06	5.12	5.12	—	5.12
QUINCY	11,740,774	05	12.70	10.83	—	22.22
Randolph	3,531,872	05	10.62	9.58	—	18.58
Raynham	2,069,266	07	11.21	10.28	—	14.12
Reading	3,765,111	05	12.60	12.60	—	12.60
Rehoboth	1,910,871	07	8.03	8.03	—	8.03
REVERE	5,099,572	05	11.22	10.13	—	19.63
Richmond	—	05	—	—	—	—
Rochester	896,506	05	9.03	9.03	—	9.03
Rockland	1,932,914	06	10.50	10.50	—	10.50
Rockport	1,940,570	07	8.39	8.39	—	8.39
Rowe	310,862	06	8.85	4.52	—	9.64
Rowley	962,069	05	10.38	10.38	10.38	10.38
Royalston	146,595	05	8.57	8.57	—	8.57
Russell	135,067	07	16.34	16.34	—	16.34
Rutland	824,785	05	11.21	11.21	—	11.21
SALEM	4,805,481	07	13.40	11.67	—	22.11
Salisbury	1,584,023	06	8.46	8.46	—	8.46
Sandisfield	229,637	07	8.25	8.25	—	8.25
Sandwich	4,534,391	05	9.61	9.61	—	9.61
Saugus	4,216,127	05	10.54	8.76	—	18.41
Savoy	70,326	07	11.36	11.36	—	11.36
Scituate	4,243,305	06	9.22	9.22	—	9.22
Seekonk	2,347,261	06	11.48	8.98	—	20.09
Sharon	2,788,471	07	16.79	16.79	—	16.79
Sheffield	563,884	07	11.74	11.74	—	11.74
Shelburne	216,769	05	12.11	12.11	—	12.11
Sherborn	1,174,815	06	15.66	15.66	—	15.66
Shirley	692,396	07	10.15	10.15	—	10.15
Shrewsbury	5,017,998	07	9.14	9.14	9.14	9.14
Shutesbury	225,420	05	15.90	15.90	—	15.90
Somerset	2,779,334	07	13.43	10.20	—	23.51
SOMERVILLE	8,592,330	07	10.27	10.95	—	17.97
South Hadley	1,560,981	07	12.26	12.26	12.26	12.26
Southampton	623,663	05	11.75	11.75	—	11.75
Southborough	2,266,408	07	12.54	12.54	—	12.54
Southbridge	1,127,265	07	11.81	11.81	—	11.81
Southwick	1,019,722	07	12.20	12.20	—	12.20
Spencer	1,161,290	07	7.92	7.92	—	7.92
SPRINGFIELD	7,807,143	05	19.66	16.03	—	32.04
Sterling	1,095,255	07	12.63	12.63	—	12.63
Stockbridge	875,650	05	6.92	6.92	—	6.92
Stoneham	3,209,939	06	11.00	10.19	—	17.70
Stoughton	3,749,591	05	11.54	9.79	—	19.53
Stow	1,206,889	07	14.73	14.73	—	14.73
Sturbridge	1,353,052	05	12.06	11.32	—	15.44
Sudbury	4,162,960	07	14.54	14.27	—	18.47
Sunderland	349,980	05	12.06	12.06	—	12.06
Sutton	1,269,812	06	11.25	11.25	—	11.25
Swampscott	2,580,170	05	14.41	13.63	—	25.21
Swansea	2,265,104	05	9.37	8.26	—	16.40
TAUNTON	5,898,090	07	10.05	8.22	—	17.59
Templeton	746,124	07	9.20	9.20	—	9.20
Tewksbury	4,178,103	07	11.88	10.45	10.45	19.21
Tisbury	2,906,618	05	5.52	5.49	—	8.84
Tolland	181,982	06	4.78	4.78	—	4.78
Topsfield	1,289,200	07	12.02	12.02	—	12.02
Townsend	926,166	06	13.44	13.44	—	13.44
Truro	2,250,494	05	4.49	4.49	—	4.49

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

## Debt Characteristics

Moody's and Standard and Poor's (S&P) ratings are both from September 2009. Ratings are given for information purposes only, and do not constitute a judgment on the part of MFT. For information about the significance of a given rating, contact the rating services (addresses on p. 14).

**Debt per Capita:** Fiscal 2009 long-term debt outstanding divided by 2008 population.

**Percent of Value:** Same debt total divided by the total equalized property value as of August 29, 2009, as determined by the Department of Revenue.

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Abington	A3	AA	1,115	0.8
Acton	Aa1	AAA	2,431	1.2
Acushnet	A2	—	1,689	1.3
Adams	—	A-	697	1.1
Agawam	Aa3	AA	926	0.8
Alford	—	—	0	0.0
Amesbury	A3	A	2,015	1.5
Amherst	Aa3	—	303	0.5
Andover	Aa1	—	2,680	1.2
Arlington	Aa2	AAA	1,341	0.7
Ashburnham	A3	—	1,134	0.9
Ashby	—	—	0	0.0
Ashfield	—	—	795	0.6
Ashland	A1	—	3,593	2.1
Athol	A3	—	644	0.8
ATTLEBORO	A3	A+	2,676	2.3
Auburn	A2	—	1,638	1.2
Avon	A2	—	2,521	1.1
Ayer	A2	—	2,857	1.9
Barnstable	Aa1	AAA	3,074	0.9
Barre	A3	—	934	1.0
Becket	—	—	0	0.0
Bedford	Aa1	AAA	3,847	1.6
Belchertown	—	A+	3,086	2.8
Bellingham	Aa3	AA	2,838	1.7
Belmont	Aaa	—	1,546	0.6
Berkley	A3	—	2,267	1.6
Berlin	A2	—	2,459	1.0
Bernardston	—	—	1,182	1.1
BEVERLY	A1	—	1,776	1.1
Billerica	Aa3	AA	1,493	1.0
Blackstone	—	AA-	1,984	1.6
Blandford	—	—	3,766	2.8
Bolton	Aa3	—	2,949	1.2
BOSTON	Aa1	AA+	1,427	0.8
Bourne	Aa3	AA-	1,820	0.7
Boxborough	Aa3	—	1,670	0.8
Boxford	Aa2	—	1,690	0.7
Boylston	A2	—	1,515	0.9
Braintree	Aa3	AA-	816	0.5
Brewster	A1	AA-	2,337	0.6
Bridgewater	Baa2	—	1,158	1.0
Brimfield	—	—	560	0.5
BROCKTON	A2	A	2,558	2.8
Brookfield	—	—	1,129	1.0
Brookline	Aaa	—	1,789	0.6
Buckland	—	—	341	0.3
Burlington	Aa2	AA+	1,129	0.6
CAMBRIDGE	Aaa	AAA	2,757	1.1
Canton	Aa2	AAA	2,682	1.3

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Carlisle	Aa2	—	1,765	0.6
Carver	A3	AA-	392	0.3
Charlemont	—	—	355	0.4
Charlton	A3	A	1,622	1.2
Chatham	Aa3	AAA	5,203	0.5
Chelmsford	Aa3	AA-	2,908	1.7
CHELSEA	Baa1	A+	1,637	2.2
Cheshire	—	A	248	0.3
Chester	—	—	697	0.7
Chesterfield	—	—	560	0.4
CHICOPEE	A2	A+	556	0.8
Chilmark	—	AA	5,261	0.2
Clarksburg	—	—	496	0.7
Clinton	Baa1	—	2,242	2.2
Cohasset	Aa2	AA+	8,198	2.4
Colrain	—	—	116	0.1
Concord	Aaa	—	3,138	1.0
Conway	Baa1	—	428	0.3
Cummington	—	—	256	0.2
Dalton	A2	AA	195	0.2
Danvers	Aa2	AA+	1,330	0.7
Dartmouth	A1	—	2,203	1.2
Dedham	Aa3	AA+	1,469	0.8
Deerfield	A1	—	341	0.2
Dennis	A1	AA	1,087	0.2
Dighton	—	—	90	0.1
Douglas	A2	—	2,775	2.0
Dover	Aaa	AAA	3,025	0.7
Dracut	A2	A+	2,210	1.9
Dudley	A2	A+	757	0.7
Dunstable	A3	—	933	0.6
Duxbury	Aa2	AAA	1,617	0.6
East Bridgewater	A2	—	1,117	0.8
East Brookfield	A3	—	707	0.6
East Longmeadow	A1	AA	2,273	1.7
Eastham	A1	AA	2,333	0.4
Easthampton	A3	A+	600	0.6
Easton	A2	—	2,057	1.3
Edgartown	Aa3	—	6,556	0.3
Egremont	—	—	862	0.2
Erving	Baa1	A	3,010	0.8
Essex	—	A+	7,213	2.7
EVERETT	A2	—	1,479	1.1
Fairhaven	A1	—	1,640	1.1
FALL RIVER	Baa1	BBB+	2,387	3.0
Falmouth	Aa2	AA+	2,764	0.7
FITCHBURG	Baa1	BBB+	2,133	2.8
Florida	—	—	81	0.0
Foxborough	Aa3	AA+	1,762	1.0
Framingham	A1	—	987	0.7
Franklin	Aa3	AA	1,876	1.1
Freetown	—	A	975	0.6
GARDNER	Baa1	—	1,810	2.5
Aquinnah (Gay Head)	—	—	1,176	0.1
Georgetown	A1	—	2,488	1.5
Gill	—	—	46	0.0
GLOUCESTER	A2	A	3,317	1.6
Goshen	—	—	171	0.1
Gosnold	—	—	6,330	0.2
Grafton	A1	AA	535	0.4

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Granby	—	—	262	0.3
Granville	—	—	546	0.5
Great Barrington	A1	AA	1,825	0.9
Greenfield	A3	—	1,706	2.0
Groton	A2	A+	1,661	1.0
Groveland	—	—	43	0.0
Hadley	A2	A+	2,069	1.0
Halifax	A2	—	573	0.4
Hamilton	A1	—	1,182	0.6
Hampden	—	—	75	0.1
Hancock	—	—	0	0.0
Hanover	Aa3	—	1,849	0.9
Hanson	A2	—	422	0.3
Hardwick	—	—	127	0.1
Harvard	—	AA	1,927	0.9
Harwich	A1	AA+	2,664	0.6
Hatfield	—	BBB+	1,458	0.9
HAVERHILL	Baa1	A-	1,846	1.7
Hawley	—	—	427	0.4
Heath	—	—	2,171	1.7
Hingham	Aaa	AAA	1,714	0.6
Hinsdale	—	BBB-	2,587	1.8
Holbrook	Baa1	A-	2,407	1.9
Holden	A2	AA-	3,050	2.2
Holland	—	—	338	0.2
Holliston	A1	AA-	4,169	2.6
HOLYoke	Baa1	BBB+	1,325	2.2
Hopedale	A2	—	2,841	2.2
Hopkinton	Aa3	AA	4,555	2.0
Hubbardston	—	—	43	0.0
Hudson	A1	AA	1,578	1.1
Hull	—	AA-	1,301	0.6
Huntington	—	—	74	0.1
Ipswich	A1	—	3,173	1.5
Kingston	A2	—	5,143	3.0
Lakeville	—	A+	420	0.3
Lancaster	A3	—	2,498	1.8
Lanesborough	A3	—	2,272	1.5
LAWRENCE	Baa3	AA-	1,987	3.3
Lee	A2	A+	7,048	4.4
Leicester	A3	—	1,264	1.2
Lenox	Aa3	—	3,135	1.2
LEOMINSTER	A1	—	580	0.6
Leverett	—	A-	1,535	0.9
Lexington	Aaa	—	1,868	0.7
Leyden	—	—	154	0.1
Lincoln	Aa1	AAA	775	0.3
Littleton	A1	AA	4,033	2.2
Longmeadow	Aa3	—	899	0.6
LOWELL	A3	A	1,922	2.4
Ludlow	A2	A+	1,160	1.3
Lunenburg	A2	A	2,922	2.0
LYNN	Baa1	A-	1,110	1.3
Lynnfield	A1	AA	2,459	1.1
MALDEN	A3	A+	1,997	1.8
Manchester	Aa2	—	2,674	0.6
Mansfield	A1	—	1,872	1.1
Marblehead	—	AAA	1,342	0.5
Marion	A1	AA	5,444	1.5
MARLBOROUGH	Aa3	AA	1,227	0.8

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Marshfield	Aa3	AA-	1,658	0.8
Mashpee	—	AA+	2,347	0.6
Mattapoisett	A1	AA	3,513	1.3
Maynard	A2	—	2,806	2.0
Medfield	Aa2	—	4,468	2.2
MEDFORD	A2	A+	1,103	0.8
Medway	A3	AA-	1,799	1.2
MELROSE	A2	AA-	941	0.6
Mendon	A2	—	17	0.0
Merrimac	A3	—	1,759	1.4
Methuen	A2	—	1,451	1.1
Middleborough	A2	AA-	1,686	1.3
Middlefield	—	—	24	0.0
Middleton	Aa3	—	590	0.3
Milford	A1	—	1,592	1.1
Millbury	A2	A+	1,760	1.4
Millis	A2	—	2,154	1.4
Millville	—	—	175	0.1
Milton	Aa3	AA	1,017	0.5
Monroe	—	—	0	0.0
Monson	A3	—	3,527	3.7
Montague	A3	A-	542	0.6
Monterey	—	—	321	0.1
Montgomery	—	—	136	0.1
Mount Washington	—	—	0	0.0
Nahant	A2	—	2,496	1.0
Nantucket	Aa3	—	7,905	0.4
Natick	Aa2	AAA	2,053	1.0
Needham	—	AAA	2,135	0.8
New Ashford	—	—	167	0.1
NEW BEDFORD	A3	—	2,402	3.1
New Braintree	—	—	34	0.0
New Marlborough	—	—	408	0.1
New Salem	—	—	393	0.3
Newbury	A1	—	3,399	1.5
NEWBURYPORT	A1	AA	2,407	1.1
NEWTON	Aaa	—	907	0.3
Norfolk	A1	AA-	1,074	0.7
NORTH ADAMS	A3	A-	1,101	2.0
North Andover	A1	AA	2,880	1.6
North Attleborough	A1	—	2,071	1.3
North Brookfield	—	A	2,454	2.5
North Reading	A1	—	2,632	1.3
NORTHAMPTON	A1	A+	1,880	1.6
Northborough	Aa3	—	1,034	0.6
Northbridge	A2	A-	2,118	1.6
Northfield	—	—	295	0.2
Norton	A2	AA-	1,152	0.9
Norwell	—	AAA	2,770	1.1
Norwood	—	AA	1,377	0.8
Oak Bluffs	—	AA-	6,123	0.7
Oakham	—	—	309	0.3
Orange	Baa2	—	233	0.3
Orleans	—	AA+	3,660	0.5
Otis	—	—	0	0.0
Oxford	A2	—	1,169	1.1
Palmer	Baa1	—	1,440	1.7
Paxton	A2	—	988	0.7
PEABODY	Aa2	—	846	0.6
Pelham	Baa2	BBB	1,252	1.0

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Pembroke	A2	AA-	1,967	1.3
Pepperell	A1	—	815	0.7
Peru	—	—	293	0.3
Petersham	—	A	1,009	0.8
Phillipston	—	—	102	0.1
PITTSFIELD	A3	BBB+	1,195	1.4
Plainfield	—	—	22	0.0
Plainville	A2	—	2,565	1.6
Plymouth	Aa2	AA	1,228	0.6
Plympton	—	A-	492	0.3
Princeton	A3	—	577	0.4
Provincetown	A2	AA-	10,094	1.2
QUINCY	A1	A+	820	0.6
Randolph	A3	A-	849	0.7
Raynham	A3	—	1,295	0.8
Reading	Aa3	AA	2,832	1.6
Rehoboth	A2	—	143	0.1
REVERE	A3	A	342	0.3
Richmond	Baa1	—	5,145	1.8
Rochester	A2	—	785	0.4
Rockland	Baa1	—	318	0.3
Rockport	Aa3	AA-	1,916	0.7
Rowe	—	—	0	0.0
Rowley	A1	—	931	0.5
Royalston	—	—	0	0.0
Russell	—	—	1,598	2.0
Rutland	A3	—	3,799	3.3
SALEM	A2	A-	1,298	1.0
Salisbury	A2	—	1,978	1.0
Sandisfield	—	—	0	0.0
Sandwich	A1	AA-	2,148	0.9
Saugus	Baa1	—	1,222	0.7
Savoy	—	—	141	0.1
Scituate	Aa3	—	2,456	1.0
Seekonk	A2	AA-	2,804	1.5
Sharon	Aa3	AA	2,943	1.6
Sheffield	—	—	56	0.0
Shelburne	—	—	78	0.1
Sherborn	Aa2	AAA	2,693	0.9
Shirley	A3	A	2,591	2.8
Shrewsbury	Aa3	—	2,024	1.3
Shutesbury	—	—	1,046	0.8
Somerset	Aa3	—	904	0.6
SOMERVILLE	Aa3	A+	995	0.8
South Hadley	A1	—	2,066	2.1
Southampton	—	—	1,079	1.0
Southborough	Aa2	—	4,327	1.7
Southbridge	A3	—	2,033	2.8
Southwick	A1	—	1,733	1.4
Spencer	—	—	263	0.3
SPRINGFIELD	Baa2	BBB	2,297	4.1
Sterling	A1	—	2,598	1.7
Stockbridge	—	AA-	6,079	1.5
Stoneham	A1	—	1,998	1.3
Stoughton	A3	—	1,226	0.8
Stow	A1	A+	1,491	0.7
Sturbridge	A2	AA	1,544	1.0
Sudbury	Aa1	AAA	2,451	0.9
Sunderland	—	A-	1,822	1.8
Sutton	A2	—	2,642	1.6

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Swampscott	Aa3	—	3,677	1.9
Swansea	A3	—	250	0.2
TAUNTON	A3	A	1,412	1.2
Templeton	A3	—	2,055	2.0
Tewksbury	A2	AA-	2,805	1.8
Tisbury	—	AA	2,713	0.3
Tolland	—	—	649	0.2
Topsfield	Aa3	—	1,812	0.8
Townsend	A2	—	732	0.7
Truro	—	AA	2,657	0.2
Tyngsborough	A2	—	828	0.6
Tyringham	—	—	111	0.0
Upton	A2	—	1,299	0.7
Uxbridge	A2	—	1,475	1.0
Wakefield	Aa3	—	1,362	0.8
Wales	—	—	99	0.1
Walpole	Aa3	—	1,472	0.8
WALTHAM	Aa1	AA+	1,136	0.7
Ware	A3	—	1,346	1.5
Wareham	A3	—	2,372	1.2
Warren	A3	—	221	0.3
Warwick	—	—	0	0.0
Washington	—	—	276	0.2
Watertown	Aa3	AA+	1,224	0.7
Wayland	Aaa	—	2,062	0.8
Webster	A3	—	1,449	1.3
Wellesley	Aaa	AAA	2,044	0.6
Wellfleet	—	AA	2,887	0.3
Wendell	—	—	384	0.4
Wenham	Aa3	AA+	2,006	1.0
West Boylston	A2	—	2,367	2.0
West Bridgewater	A3	A	1,167	0.6
West Brookfield	—	—	58	0.1
West Newbury	Aa3	—	2,288	1.1
West Springfield	A2	—	724	0.7
West Stockbridge	—	A+	2,491	0.8
West Tisbury	A1	AA	1,817	0.2
Westborough	Aa3	AA	4,967	2.3
WESTFIELD	A3	A-	1,843	2.1
Westford	Aa3	AA+	4,464	2.4
Westhampton	Baa1	—	974	0.6
Westminster	A2	AA	1,129	0.8
Weston	Aaa	AAA	5,748	1.2
Westport	A2	—	169	0.1
Westwood	Aa1	AAA	3,206	1.2
Weymouth	A2	—	1,052	0.8
Whately	Baa2	—	466	0.3
Whitman	A2	A+	753	0.7
Wilbraham	A1	—	236	0.2
Williamsburg	—	BBB	653	0.5
Williamstown	Aa3	—	901	0.6
Wilmington	—	AA-	670	0.4
Winchendon	Baa1	A	2,398	2.8
Winchester	Aaa	AAA	2,389	0.9
Windsor	—	—	55	0.0
Winthrop	A2	—	807	0.7
WOBURN	Aa3	—	1,541	0.9
WORCESTER	A3	A-	3,474	4.4
Worthington	—	—	117	0.1
Wrentham	A1	—	2,149	1.2
Yarmouth	A2	AA-	1,417	0.5

## Other Characteristics

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Abington	23,380	133,326	2,769	4,853	13.0
Acton	41,901	197,241	3,832	6,476	2.4
Acushnet	21,753	128,860	2,569	3,780	18.3
Adams	18,572	62,152	1,650	6,019	37.6
Agawam	22,562	111,176	2,809	4,728	19.3
Alford	40,412	690,944	3,068	1,665	15.3
Amesbury	24,103	136,692	3,238	6,475	18.0
Amherst	17,427	65,272	1,977	6,198	24.6
Andover	41,133	232,128	4,029	4,764	4.8
Arlington	34,399	184,389	2,928	4,670	11.4
Ashburnham	21,659	122,911	2,469	5,437	12.1
Ashby	21,648	129,241	1,855	4,686	12.8
Ashfield	26,483	138,886	2,245	5,085	32.4
Ashland	31,641	167,767	3,512	5,429	9.4
Athol	16,845	77,818	1,678	4,494	37.8
ATTLEBORO	22,660	116,089	2,782	3,953	27.7
Auburn	23,802	140,358	2,901	4,611	14.4
Avon	24,410	225,268	4,376	4,173	25.3
Ayer	26,400	146,683	3,968	4,157	23.5
Barnstable	25,554	349,521	3,484	2,703	27.5
Barre	20,476	96,045	1,806	4,184	17.8
Becket	21,861	305,787	2,888	3,126	23.5
Bedford	39,212	231,903	5,372	4,870	7.4
Belchertown	21,938	107,407	3,083	5,469	14.4
Bellingham	25,047	163,198	3,244	4,090	15.2
Belmont	42,485	246,136	3,909	4,658	6.7
Berkley	21,652	143,718	2,530	3,279	10.0
Berlin	28,915	225,827	4,602	4,568	7.7
Bernardston	20,959	104,355	2,016	5,877	27.0
BEVERLY	28,626	162,060	2,829	4,254	21.8
Billerica	24,953	145,586	3,038	4,524	4.3
Blackstone	20,936	127,459	1,998	4,905	16.6
Blandford	24,285	135,437	2,548	5,062	25.1
Bolton	42,542	235,271	4,057	6,233	6.0
BOSTON	23,353	173,847	3,849	4,164	74.3
Bourne	22,092	258,687	3,533	2,888	20.6
Boxborough	40,794	217,624	3,797	5,814	2.6
Boxford	48,846	246,840	3,395	4,607	2.0
Boylston	32,274	178,323	2,909	4,858	5.5
Braintree	28,683	172,925	2,959	3,549	12.4
Brewster	24,638	420,913	4,232	2,327	12.2
Bridgewater	23,105	114,613	1,964	4,442	10.1
Brimfield	23,711	123,672	2,266	4,729	10.3
BROCKTON	17,163	92,758	3,416	4,349	67.5
Brookfield	20,144	113,782	2,552	5,139	16.5
Brookline	44,327	283,510	3,903	4,188	11.8
Buckland	20,033	113,691	2,047	5,430	32.8
Burlington	30,732	205,671	4,134	3,878	6.8
CAMBRIDGE	31,156	247,399	4,721	2,962	43.9
Canton	33,510	203,531	3,410	3,910	9.4
Carlisle	59,559	321,427	4,887	5,500	2.2
Carver	20,398	118,628	2,817	4,839	16.1
Charlemon	19,577	100,720	2,173	6,135	40.3
Charlton	23,626	139,750	1,881	3,546	12.2
Chatham	28,594	1,023,983	5,885	1,465	15.6
Chelmsford	30,465	165,753	3,017	5,512	6.8
CHELSEA	14,628	68,700	3,108	4,231	76.4
Cheshire	19,156	94,892	1,410	3,534	37.9
Chester	18,098	97,518	2,432	6,397	25.1
Chesterfield	19,220	125,891	2,141	5,441	14.2

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
CHICOPEE	18,646	70,762	2,793	5,172	48.5
Chilmark	30,029	3,260,812	9,242	776	7.2
Clarksburg	19,389	76,903	2,300	3,930	28.3
Clinton	22,764	100,565	2,757	4,744	41.3
Cohasset	42,909	349,487	5,262	4,223	2.2
Colrain	18,948	94,430	1,890	5,825	33.0
Concord	51,477	330,972	4,542	4,662	5.2
Conway	25,605	146,754	2,717	4,936	12.6
Cummington	21,553	143,776	1,828	4,324	23.5
Dalton	23,634	102,589	2,062	5,877	23.5
Danvers	26,852	179,610	3,382	4,392	12.3
Dartmouth	24,326	187,310	2,395	2,828	17.7
Dedham	28,199	184,514	3,408	4,944	20.3
Deerfield	24,555	156,443	2,856	4,493	15.5
Dennis	25,428	476,317	3,219	1,986	32.6
Dighton	22,600	150,466	2,088	4,133	8.3
Douglas	23,036	141,755	3,169	4,240	12.0
Dover	64,899	443,513	5,098	3,863	0.8
Dracut	23,750	118,193	2,465	4,255	16.0
Dudley	21,546	102,166	1,346	3,216	12.3
Dunstable	30,608	167,970	2,391	5,081	4.1
Duxbury	40,242	277,773	4,457	4,274	3.5
East Bridgewater	23,532	131,829	2,884	4,521	10.9
East Brookfield	22,629	129,242	1,936	4,278	26.2
East Longmeadow	27,659	131,434	3,436	6,370	8.6
Eastham	24,642	598,898	3,876	2,080	22.3
Easthampton	21,922	93,024	2,331	4,575	26.5
Easton	30,732	151,921	2,861	4,838	6.1
Edgartown	25,740	1,922,412	8,041	1,140	15.8
Egremont	41,702	391,418	2,847	2,437	15.3
Erving	19,107	392,260	6,246	2,712	33.8
Essex	31,613	264,389	4,198	4,662	4.6
EVERETT	19,845	134,870	3,851	4,380	65.0
Fairhaven	20,986	147,868	3,084	3,251	29.7
FALL RIVER	16,118	79,290	2,789	3,158	68.4
Falmouth	27,548	396,302	3,208	2,382	19.7
FITCHBURG	17,256	76,744	2,937	4,976	56.8
Florida	16,979	202,664	4,003	2,735	38.4
Foxborough	32,294	175,632	3,370	4,274	9.7
Framingham	27,758	147,142	3,609	5,027	28.4
Franklin	27,849	162,018	3,449	4,376	6.5
Freetown	24,237	160,830	2,270	3,823	9.9
GARDNER	18,624	71,885	2,715	5,121	39.6
Aquinnah (Gay Head)	21,420	2,180,507	9,065	1,367	7.7
Georgetown	28,846	160,910	2,824	3,910	7.7
Gill	23,381	115,059	1,918	5,100	41.3
GLOUCESTER	25,595	206,462	3,084	3,761	30.1
Goshen	22,221	140,038	2,861	5,442	13.5
Gosnold	15,265	3,371,518	15,758	701	0.0
Grafton	26,952	148,462	2,470	4,243	10.4
Granby	23,209	104,774	3,710	5,270	15.1
Granville	22,315	120,719	2,810	4,309	12.7
Great Barrington	22,655	193,981	2,995	4,450	20.9
Greenfield	18,830	84,280	2,769	6,857	59.9
Groton	33,877	169,646	2,962	5,610	3.3
Groveland	25,430	136,997	1,961	4,298	8.1
Hadley	24,945	211,383	3,256	3,566	16.2
Halifax	23,738	130,435	2,563	5,218	9.3
Hamilton	33,222	201,158	3,174	5,966	4.5
Hampden	26,690	122,510	1,905	5,575	9.1

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Hancock	22,250	304,397	1,609	1,167	15.2
Hanover	30,268	202,799	3,568	4,607	3.7
Hanson	23,727	139,717	2,021	4,195	12.5
Hardwick	20,824	115,350	1,780	3,722	18.7
Harvard	40,867	209,317	3,561	5,261	0.2
Harwich	23,063	462,655	4,435	2,449	19.5
Hatfield	24,813	158,271	2,725	4,169	9.6
HAVERHILL	23,280	109,348	2,595	4,486	40.6
Hawley	17,333	119,340	2,733	5,191	40.6
Heath	24,777	125,331	2,666	6,347	32.8
Hingham	41,703	274,386	3,510	3,820	3.5
Hinsdale	19,797	144,712	2,332	4,364	23.5
Holbrook	23,379	130,342	3,067	5,508	28.1
Holden	27,971	137,164	2,576	5,344	6.1
Holland	21,770	153,901	2,341	4,646	21.2
Holliston	32,116	161,426	3,664	6,057	3.7
HOLYoke	15,913	59,107	3,475	5,579	76.3
Hopedale	24,791	130,823	3,666	4,971	6.3
Hopkinton	41,469	229,535	4,349	5,888	2.2
Hubbardston	23,072	122,074	1,558	3,726	18.4
Hudson	26,679	142,060	2,958	4,442	18.4
Hull	26,331	206,987	3,174	4,109	26.5
Huntington	19,385	91,380	2,051	5,159	25.1
Ipswich	32,516	219,254	3,207	4,051	8.4
Kingston	23,370	172,173	3,407	4,897	11.3
Lakeville	26,046	169,005	2,319	3,655	8.2
Lancaster	21,010	138,660	2,505	5,813	6.3
Lanesborough	21,106	158,071	3,335	5,704	14.8
LAWRENCE	13,360	59,535	3,436	4,193	83.6
Lee	19,799	163,158	3,778	4,768	28.0
Leicester	20,822	105,223	2,447	4,075	19.9
Lenox	23,263	263,950	4,522	3,557	7.6
LEOMINSTER	21,769	105,685	2,805	4,713	37.9
Leverett	31,891	160,859	3,255	6,033	20.8
Lexington	46,119	283,559	5,383	5,081	5.3
Leyden	26,076	109,925	2,115	6,425	27.0
Lincoln	49,095	255,586	3,946	4,239	10.7
Littleton	31,070	182,684	3,877	5,426	1.9
Longmeadow	38,949	149,443	3,589	6,703	4.0
LOWELL	17,557	79,008	3,019	4,575	65.7
Ludlow	20,105	91,219	2,525	5,594	21.5
Lunenburg	26,986	145,425	2,869	5,109	9.0
LYNN	17,492	87,558	2,948	4,991	76.3
Lynnfield	39,560	233,548	3,726	4,395	4.2
MALDEN	22,004	109,348	2,925	3,882	53.5
Manchester-by-the-Sea	47,910	446,112	4,586	3,232	4.0
Mansfield	27,441	158,945	3,463	4,705	9.2
Marblehead	46,738	299,543	3,500	3,522	7.1
Marion	37,265	367,818	4,142	3,083	8.6
MARLBOROUGH	28,723	148,391	3,390	4,999	31.8
Marshfield	28,768	208,562	3,610	3,913	10.3
Mashpee	25,215	392,140	3,592	2,739	17.9
Mattapoisett	28,050	278,104	3,643	3,714	9.7
Maynard	27,016	140,239	3,427	5,684	14.1
Medfield	42,891	207,673	4,248	5,426	1.9
MEDFORD	24,707	143,163	2,445	3,949	29.2
Medway	27,578	149,458	3,517	5,924	5.5
MELROSE	30,347	147,467	2,840	4,450	12.3
Mendon	27,693	169,408	2,379	4,568	3.5
Merrimac	24,869	126,835	2,166	4,646	8.3

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Methuen	22,305	127,093	2,917	4,235	34.5
Middleborough	20,246	135,694	3,128	4,282	21.6
Middlefield	24,137	117,163	2,661	6,108	25.1
Middleton	29,031	197,245	2,637	4,305	3.6
Milford	23,742	139,709	2,836	4,909	21.8
Millbury	23,531	124,605	2,723	4,591	18.8
Millis	27,957	150,075	3,223	5,261	12.4
Millville	20,497	124,532	1,686	4,471	16.6
Milton	37,138	189,016	3,038	4,599	13.9
Monroe	12,400	221,239	9,123	5,358	0.0
Monson	22,519	94,868	2,897	4,941	19.9
Montague	17,794	92,030	2,060	5,599	41.2
Monterey	30,992	540,154	3,380	2,041	15.3
Montgomery	25,942	142,781	2,526	5,172	25.1
Mount Washington	50,149	582,480	6,955	2,240	0.0
Nahant	41,807	258,834	3,403	3,342	6.1
Nantucket	31,314	2,006,067	9,636	1,081	5.0
Natick	36,358	216,700	3,513	4,344	8.8
Needham	44,549	267,424	4,322	3,902	4.0
New Ashford	28,323	152,321	2,754	2,727	0.0
NEW BEDFORD	15,602	78,149	3,204	4,486	67.7
New Braintree	21,072	112,494	1,779	5,171	18.2
New Marlborough	25,658	374,138	2,982	2,848	15.3
New Salem	23,234	119,048	2,207	4,689	33.5
Newbury	34,640	221,884	2,366	3,589	13.1
NEWBURYPORT	34,187	219,824	3,435	4,282	7.4
NEWTON	45,708	270,534	3,966	3,902	7.0
Norfolk	32,454	145,995	2,829	5,434	4.5
NORTH ADAMS	16,381	57,156	2,801	4,589	44.8
North Andover	34,335	178,513	3,133	4,607	8.5
North Attleborough	25,974	161,189	3,019	3,847	12.1
North Brookfield	20,205	99,073	2,959	4,231	26.1
North Reading	30,902	164,328	3,094	4,717	5.9
NORTHAMPTON	24,022	119,149	3,121	4,497	30.4
Northborough	32,889	180,891	3,262	5,391	5.1
Northbridge	22,515	131,484	3,014	3,942	22.3
Northfield	21,517	138,565	2,310	5,344	27.1
Norton	23,876	129,709	2,659	4,274	14.9
Norwell	37,222	255,939	3,968	4,603	2.7
Norwood	27,720	174,070	5,104	3,314	23.1
Oak Bluffs	23,829	837,927	6,957	2,366	14.9
Oakham	23,175	123,226	1,495	3,377	17.8
Orange	17,361	76,108	2,491	5,030	40.4
Orleans	29,553	682,830	4,567	1,912	14.1
Otis	25,029	441,517	3,452	2,503	15.4
Oxford	21,828	111,563	2,515	4,215	24.1
Palmer	18,664	85,666	2,658	5,504	33.7
Paxton	29,573	130,584	2,248	5,195	6.2
PEABODY	24,827	154,197	2,709	3,643	25.1
Pelham	29,821	130,706	3,221	7,075	12.0
Pembroke	27,066	146,924	2,844	4,564	12.8
Pepperell	25,722	123,750	1,972	4,258	11.9
Peru	18,636	113,546	2,196	5,677	23.5
Petersham	24,222	132,380	2,744	4,851	27.7
Phillipston	18,706	127,359	1,870	4,454	22.3
PITTSFIELD	20,549	88,457	3,021	5,355	46.0
Plainfield	20,785	150,434	2,557	5,407	32.4
Plainville	25,816	158,421	3,031	4,658	9.3
Plymouth	23,732	190,075	3,255	4,337	23.0
Plympton	24,344	175,038	2,564	4,960	8.4

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Princeton	32,232	161,113	2,624	5,406	6.3
Provincetown	26,109	824,077	7,915	2,170	29.2
QUINCY	26,001	140,220	3,044	4,937	38.5
Randolph	23,413	123,335	2,716	4,866	43.2
Raynham	24,476	171,300	2,417	4,376	10.4
Reading	32,888	176,506	3,652	5,175	4.1
Rehoboth	26,467	178,665	1,744	3,487	8.2
REVERE	19,698	92,545	2,149	4,400	66.1
Richmond	35,568	286,090	3,486	3,432	8.5
Rochester	24,630	189,621	3,070	3,690	9.9
Rockland	23,068	121,524	2,483	4,192	25.0
Rockport	29,294	274,452	3,806	3,298	13.8
Rowe	28,134	908,177	10,064	1,787	18.8
Rowley	27,413	185,743	2,495	4,442	13.2
Royalston	18,297	110,699	1,577	3,334	37.7
Russell	21,318	82,492	3,231	6,722	25.1
Rutland	23,311	115,034	1,965	4,697	6.3
SALEM	23,857	125,268	2,913	5,062	49.6
Salisbury	21,608	202,249	2,608	3,588	13.6
Sandisfield	27,628	305,889	3,213	3,510	15.4
Sandwich	26,895	237,544	3,377	4,023	8.0
Saugus	25,524	163,371	2,543	3,592	20.2
Savoy	20,223	108,451	2,735	5,594	29.9
Scituate	33,940	255,218	3,617	3,792	6.3
Seekonk	24,058	183,527	3,061	3,776	9.4
Sharon	41,323	178,081	4,029	6,942	3.9
Sheffield	25,492	189,317	2,746	4,748	15.3
Shelburne	20,329	111,881	1,950	4,857	32.9
Sherborn	58,055	310,526	5,370	6,472	1.3
Shirley	20,556	91,778	2,157	4,478	22.9
Shrewsbury	31,570	162,172	2,913	3,792	9.2
Shutesbury	26,260	131,510	3,097	6,809	13.2
Somerset	22,420	160,541	3,046	4,110	11.3
SOMERVILLE	23,628	127,042	2,602	4,588	65.9
South Hadley	22,732	94,902	2,435	4,921	20.7
Southampton	26,205	113,457	2,630	4,724	9.9
Southborough	44,310	254,880	4,695	5,547	2.7
Southbridge	18,514	74,254	3,117	4,941	59.6
Southwick	21,756	118,618	2,230	4,917	14.8
Spencer	21,017	105,774	1,524	3,429	26.4
SPRINGFIELD	15,232	56,292	3,924	7,010	77.8
Sterling	28,844	154,825	2,762	5,191	6.5
Stockbridge	32,499	408,014	3,916	2,656	20.9
Stoneham	27,599	158,852	2,912	4,262	11.8
Stoughton	25,480	146,137	2,990	4,314	20.0
Stow	38,260	203,306	3,438	5,987	6.3
Sturbridge	25,559	160,867	3,093	4,960	11.2
Sudbury	53,285	262,857	4,676	5,990	3.2
Sunderland	20,024	101,522	2,146	4,741	20.3
Sutton	27,490	161,862	2,972	4,505	9.0
Swampscott	35,487	198,383	3,807	5,617	8.7
Swansea	21,776	147,619	2,086	3,427	13.7
TAUNTON	19,899	118,835	3,032	3,557	39.6
Templeton	21,994	101,587	1,750	3,996	22.2
Tewksbury	27,031	152,759	3,121	4,447	8.4
Tisbury	26,783	820,966	6,714	2,343	18.2
Tolland	30,126	426,804	2,733	1,818	14.8
Topsfield	37,770	227,051	3,616	5,046	1.8
Townsend	22,658	108,910	1,877	5,344	12.0
Truro	22,608	1,160,214	7,367	1,857	25.7

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Tyngsborough	27,249	138,486	2,888	4,916	8.8
Tyringham	35,503	563,716	4,127	2,233	0.0
Upton	34,924	181,373	2,549	4,870	3.5
Uxbridge	24,540	142,823	3,248	4,517	14.3
Wakefield	30,369	170,166	3,003	4,086	11.3
Wales	21,267	97,365	2,002	5,292	13.9
Walpole	32,117	188,275	3,262	4,572	6.2
WALTHAM	26,364	164,919	3,374	4,505	33.4
Ware	18,908	91,948	2,788	5,352	47.0
Wareham	21,312	198,695	2,684	2,915	42.8
Warren	17,192	82,006	1,665	5,379	30.0
Warwick	19,989	123,198	2,374	5,897	27.3
Washington	23,610	121,357	2,479	5,038	23.5
Watertown	33,262	183,615	3,151	4,795	23.9
Wayland	52,717	268,179	5,004	6,413	4.8
Webster	20,410	111,827	2,316	3,448	43.6
Wellesley	52,866	368,138	4,837	3,710	4.0
Wellfleet	25,712	1,004,148	6,667	2,006	14.7
Wendell	19,701	93,982	2,263	6,202	33.9
Wenham	36,812	189,582	3,392	5,371	4.4
West Boylston	22,899	119,747	2,785	5,438	11.6
West Bridgewater	23,701	182,555	3,399	4,556	11.0
West Brookfield	21,501	115,675	1,784	3,882	29.1
West Newbury	35,323	209,900	3,122	4,732	7.5
West Springfield	20,982	102,485	3,126	5,742	40.5
West Stockbridge	31,425	310,714	3,631	3,624	20.9
West Tisbury	31,021	1,131,496	6,015	1,677	7.3
Westborough	35,063	217,742	4,672	6,073	5.4
WESTFIELD	20,600	86,458	3,033	5,461	28.9
Westford	37,979	187,587	4,235	5,473	3.0
Westhampton	25,360	153,197	2,791	5,477	12.2
Westminster	24,913	148,511	3,180	5,093	12.1
Weston	79,640	470,638	6,643	4,317	2.4
Westport	25,281	237,145	1,992	2,170	18.7
Westwood	41,553	275,295	5,927	4,705	3.1
Weymouth	24,976	138,702	2,670	3,835	17.2
Whately	27,826	149,298	3,070	5,677	15.6
Whitman	23,002	113,594	2,039	4,458	12.5
Wilbraham	29,854	131,685	2,476	5,990	9.1
Williamsburg	25,813	138,080	2,412	5,433	14.5
Williamstown	26,039	147,844	2,639	4,466	15.2
Wilmington	25,835	181,304	3,428	4,153	7.0
Winchendon	18,798	85,042	2,847	4,753	40.6
Winchester	50,414	272,109	4,047	4,415	4.3
Windsor	21,794	138,426	2,353	4,090	23.5
Winthrop	27,374	100,409	1,927	3,905	23.4
WOBURN	26,207	172,052	3,435	3,797	21.5
WORCESTER	18,614	79,007	3,193	5,289	65.8
Worthington	24,190	145,708	2,499	4,768	25.1
Wrentham	30,792	181,876	3,082	4,787	5.6
Yarmouth	22,731	292,089	3,062	2,637	32.6

## 2009 Municipal Financial Data

CITY/Town	Population	Total		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth	
		Amount to Raise		Local Assessments		Property Taxes		Local Aid		Fees/Charges		2009 Change	
		2008	2009 Change	(\$000)	(%)	(\$000)	(%)	((\$000))	(%)	((\$000))	(%)	((\$000))	(%)
Abington	16,689	46,773	6.8	46,216	6.9	199	-4.5	24,478	9.9	10,525	2.0	8,555	14.1
Acton	20,797	80,755	4.4	79,704	4.2	205	1.1	62,008	4.6	8,158	10.6	10,002	12.5
Acushnet	10,368	27,095	0.8	26,633	1.0	164	1.3	12,256	3.9	8,377	1.9	4,709	-8.6
Adams	8,295	13,914	4.4	13,690	4.3	38	37.1	7,958	5.9	2,444	-8.5	1,278	0.9
Agawam	28,091	80,082	3.1	78,917	3.2	162	1.6	42,622	1.3	22,093	9.4	12,873	-0.3
Alford	392	1,230	-9.3	1,203	-9.4	1	66.1	1,063	4.9	18	-8.0	104	0.0
Amesbury	16,584	55,608	1.8	53,692	1.8	1,504	8.7	32,683	6.8	12,393	-4.2	8,324	-7.2
Amherst	35,565	72,444	3.2	70,327	3.2	1,775	7.1	34,871	4.4	16,152	-4.5	18,248	6.8
Andover	33,418	138,458	3.4	134,626	3.3	2,704	-1.5	97,977	4.1	12,099	2.0	25,021	3.2
Arlington	40,993	123,151	2.9	120,015	3.1	2,569	-0.1	80,946	2.7	18,109	-2.2	20,330	2.1
Ashburnham	5,974	14,923	5.8	14,750	5.6	52	-1.6	9,591	10.8	935	-7.3	2,966	-25.2
Ashby	2,927	5,517	1.6	5,429	1.4	21	-1.6	4,208	4.1	539	-6.2	573	0.0
Ashfield	1,822	4,134	6.0	4,091	5.6	3	50.0	2,935	4.1	319	-6.2	502	13.2
Ashland	15,807	55,920	1.4	55,509	1.3	174	10.0	32,215	3.6	7,429	8.1	14,597	-8.1
Athol	11,570	19,670	11.8	19,413	12.1	63	4.9	9,378	5.4	2,881	-7.1	5,872	27.0
ATTLEBORO	42,833	120,694	1.9	119,162	1.8	840	-0.1	51,007	4.7	42,620	2.8	26,362	-3.5
Auburn	16,222	47,925	3.4	47,065	3.2	190	-2.3	30,943	5.5	8,129	6.9	7,242	-0.9
Avon	4,300	19,373	2.1	18,815	2.7	97	4.8	14,308	5.9	1,716	-1.4	1,955	5.6
Ayer	7,399	29,756	3.8	29,357	3.7	80	-11.3	15,321	4.6	5,305	2.6	7,099	5.8
Barnstable	46,184	166,133	6.1	160,897	6.4	4,096	5.4	89,064	3.5	14,988	0.1	46,169	1.1
												89,178	114
												114	0.1
												1,228	877

Barre	5,431	9,927	1.3	9,806	1.2	30	1.2	5,154	-0.5	1,060	-7.8	2,593	11.9	5,197	43	0.8	104	113
Becket	1,801	5,331	1.8	5,200	3.2	35	5.2	4,207	3.6	268	-1.8	509	15.5	4,213	6	0.1	145	115
Bedford	13,545	73,942	4.5	72,769	4.8	273	3.6	46,019	7.9	7,047	4.4	12,574	-5.6	47,211	1,192	2.6	957	913
Belchertown	14,233	44,114	5.8	43,874	5.8	90	-4.3	19,842	6.2	17,593	9.1	5,389	5.7	19,856	14	0.1	542	486
Bellingham	15,900	52,431	1.5	51,580	1.6	292	3.8	28,189	4.4	13,186	1.0	7,943	7.0	28,207	18	0.1	317	321
Belmont	23,291	93,334	-0.3	91,045	-0.3	1,474	-0.8	62,514	4.3	8,056	-0.8	17,525	5.4	62,548	35	0.1	871	749
Berkley	6,462	16,582	-0.2	16,348	-0.4	140	1.4	7,264	10.4	7,348	-4.4	990	-13.5	7,270	7	0.1	111	130
Berlin	2,853	13,274	41.5	13,131	42.0	34	0.8	7,096	6.2	1,346	-0.8	739	4.9	7,291	196	2.8	181	355
Bernardston	2,230	4,567	1.9	4,496	1.8	15	-0.3	3,295	1.7	611	-1.5	402	-0.9	3,295	0	0.0	60	52
BEVERLY	39,343	112,833	0.3	111,283	0.3	1,135	-2.0	70,393	3.7	16,962	-1.7	23,362	-10.5	70,456	63	0.1	897	887
Billerica	41,844	132,218	4.1	127,120	3.9	3,286	11.4	85,630	4.4	25,651	5.4	16,350	10.3	85,674	44	0.1	1,707	1,566
Blackstone	9,021	18,209	1.7	18,021	1.5	45	3.4	12,595	1.8	1,637	-6.5	2,268	-4.1	12,978	383	3.0	152	206
Blandford	1,270	3,279	3.0	3,236	3.2	12	16.4	2,058	19.6	210	-0.9	909	-6.1	2,058	0	0.0	41	42
Bolton	4,530	18,671	6.8	18,379	6.2	17	-9.0	15,464	6.0	689	-21.9	1,269	10.0	15,466	3	0.0	207	216
BOSTON	609,023	2,456,292	3.4	2,344,296	3.6	76,562	5.7	1,400,015	4.9	490,747	-2.4	390,336	4.7	1,400,631	617	0.0	31,149	32,825
Bourne	19,392	70,856	2.0	68,513	1.9	1,698	8.8	34,015	6.6	9,069	-5.7	23,552	-3.5	34,048	32	0.1	430	430
Boxborough	5,081	19,564	2.0	19,293	2.0	61	-12.5	15,419	3.6	2,024	-4.5	1,462	-2.2	15,419	0	0.0	206	182
Boxford	8,131	28,041	-7.4	27,604	-7.8	139	-0.8	21,407	3.4	2,723	-0.3	3,235	-43.4	21,708	301	1.4	222	172
Boylston	4,264	12,617	0.8	12,405	0.2	49	-1.4	8,589	3.0	1,441	12.5	1,597	0.7	8,592	3	0.0	112	181
Braintree	35,294	109,550	-0.9	104,428	-1.8	3,642	6.4	63,634	5.1	16,577	8.9	26,353	-12.2	63,680	45	0.1	910	1,629
Brewster	9,936	42,830	11.6	42,048	11.9	391	13.2	22,534	5.2	2,723	2.1	10,007	15.7	22,652	118	0.5	145	315
Bridgewater	25,774	51,448	4.0	50,632	4.1	441	1.9	29,673	6.0	5,162	-6.8	15,768	18.1	29,680	7	0.0	422	443
Brimfield	3,708	8,508	-3.8	8,402	-4.1	9	23.3	5,280	4.0	1,998	-1.2	872	0.9	5,284	4	0.1	99	113
BROCKTON	93,007	322,099	2.4	317,749	2.4	2,422	0.7	96,381	3.9	157,102	4.4	55,929	0.5	96,443	62	0.1	978	1,347
Brookfield	3,007	7,738	-3.4	7,673	-3.7	16	0.5	4,054	3.3	2,376	-1.7	850	-8.6	4,063	8	0.2	128	76

## 2009 Municipal Financial Data

CITY/Town	Population	Total		Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth		
		2008	2009 Change	(\$000)	(%)	2009 Change	(\$000)	Assessments	Property Taxes	Local Aid	2009 Change	(\$000)	(%)	2009	(\$000)	(%)
								(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Brookline	54,896	221,161	6.6	214,249	7.0	5,377	-1.9	147,273	8.4	18,854	-0.6	45,150	0.1	147,337	64	0.0
Buckland	1,989	4,136	0.3	4,071	0.0	20	2.0	2,952	5.3	335	-9.9	581	3.0	2,953	1	0.0
Burlington	24,985	104,886	5.0	103,286	5.1	566	8.9	75,217	8.2	9,187	6.6	15,859	3.5	77,496	2,278	3.0
CAMBRIDGE	105,596	511,690	7.2	498,466	7.4	8,779	1.0	254,946	5.2	37,326	-14.3	128,894	2.4	347,606	92,661	36.3
Canton	22,048	76,928	6.0	75,176	6.4	747	3.9	50,760	8.1	7,270	2.1	16,598	7.4	53,929	3,169	6.2
Carlisle	4,874	23,934	2.7	23,821	2.8	25	-28.8	19,492	3.6	1,568	4.8	2,281	2.4	19,582	89	0.5
Carver	11,574	33,083	2.3	32,608	2.1	171	31.8	16,174	4.0	12,536	1.0	2,624	-4.5	16,175	0	0.0
Charlottesville	1,378	3,030	1.8	2,995	1.8	7	12.3	2,067	8.6	366	-1.7	270	0.4	2,099	32	1.5
Chardton	12,585	23,917	0.7	23,673	0.3	38	0.4	14,419	0.5	1,634	-7.8	5,057	-14.4	14,453	34	0.2
Chatham	6,701	40,188	1.5	39,433	1.5	539	2.8	23,980	2.6	2,040	3.2	8,953	-4.3	24,057	77	0.3
Chelmsford	34,409	104,575	3.4	103,800	3.4	312	0.7	71,349	0.7	16,634	0.9	11,895	1.5	71,361	12	0.0
CHELSEA	41,577	132,276	4.6	129,237	4.3	2,310	3.3	33,263	5.6	69,246	1.8	25,464	2.7	33,264	1	0.0
Cheshire	3,314	4,763	2.9	4,674	2.1	40	40.9	2,638	9.9	1,069	-4.2	909	3.7	2,644	6	0.2
Chester	1,287	3,195	-1.2	3,130	-2.2	3	26.7	2,076	3.8	375	0.0	301	-7.1	2,116	40	1.9
Chesterfield	1,288	2,800	4.9	2,758	4.9	17	-0.2	2,110	6.8	317	-4.0	187	10.6	2,291	180	8.5
CHICOPEE	54,941	155,706	4.7	153,469	4.6	512	7.0	60,246	8.2	63,344	4.7	26,577	7.8	60,274	28	0.0
Chilmark	971	9,269	27.0	8,974	28.0	245	0.3	6,152	7.5	14	-17.9	2,157	86.6	6,185	33	0.5
Clarksburg	1,619	3,762	-0.3	3,723	0.1	6	-60.4	1,211	5.6	2,209	1.5	291	-9.2	1,384	174	14.4
Clinton	13,965	38,797	3.6	38,503	3.6	94	-4.0	16,306	3.9	15,540	3.6	5,902	-2.9	16,320	13	0.1
Cohasset	7,169	38,927	3.3	37,724	3.4	1,000	-0.9	26,467	3.9	2,408	-16.2	8,918	8.8	26,477	10	0.0

Colrain	3,592	7.2	3,552	7.1	3	-9.2	2,438	7.2	351	-7.1	191	0.0	2,473	35	1.4	55	74	
Concord	80,151	7.3	79,263	7.4	364	-0.1	62,649	6.3	4,371	2.4	9,626	-9.7	63,565	917	1.5	1,369	948	
Conway	5,219	-2.5	5,151	-1.5	9	205.6	3,277	4.1	1,097	0.4	412	2.3	3,533	255	7.8	55	58	
Cummington	964	1,773	-16.0	1,762	-15.9	1	36.6	1,415	6.8	207	9.3	148	-26.7	1,416	1	0.1	27	30
Dalton	6,593	13,701	0.7	13,596	0.8	35	-13.0	9,265	2.2	1,478	-6.0	1,611	7.6	9,368	103	1.1	112	83
Danvers	26,762	92,146	3.8	90,512	3.7	750	-4.2	53,985	5.2	9,204	0.3	22,372	2.6	54,117	132	0.2	664	1,393
Dartmouth	33,899	82,288	8.1	81,193	8.2	692	1.1	43,663	8.6	15,231	-0.5	20,769	13.6	43,665	2	0.0	712	527
Dedham	24,630	87,544	0.3	83,927	-0.1	2,213	4.1	61,496	4.8	8,183	-1.7	14,301	0.0	61,518	22	0.0	1,365	1,381
Deerfield	4,694	13,538	6.0	13,407	6.2	23	-42.8	7,854	3.2	2,077	4.8	2,170	5.6	7,860	6	0.1	171	93
Dennis	15,349	50,363	2.3	49,406	2.2	665	6.4	33,387	14.5	1,077	-0.5	12,035	-9.7	33,503	116	0.3	358	420
Dighton	6,724	14,280	-0.8	14,042	-1.2	119	2.6	11,044	4.4	851	-8.6	1,622	-0.5	11,088	43	0.4	249	241
Douglas	7,955	25,326	5.5	25,206	5.5	23	15.8	10,695	3.3	9,723	7.8	2,705	-0.3	10,698	3	0.0	178	185
Dover	5,644	29,261	2.2	28,771	2.3	270	1.5	23,816	4.0	1,841	4.2	1,890	-16.6	24,122	306	1.3	309	611
Dracut	29,501	73,406	3.0	72,718	2.9	296	2.3	33,715	3.6	23,472	2.6	14,177	-3.7	33,736	21	0.1	459	407
Dudley	11,073	15,087	0.8	14,904	0.6	33	3.3	8,113	1.0	1,900	-8.5	4,339	-5.5	8,165	52	0.6	119	147
Dunstable	3,323	7,988	3.3	7,944	3.1	2	25.1	6,626	6.4	298	-8.4	952	-10.3	6,629	3	0.0	87	97
Duxbury	14,496	65,146	10.4	64,614	10.5	233	-2.0	40,746	5.2	5,774	14.3	14,723	15.3	40,843	97	0.2	589	565
East Bridgewater	13,996	41,070	5.0	40,367	5.1	169	1.6	19,183	4.6	13,585	2.8	5,490	18.3	19,203	20	0.1	497	407
East Brookfield	2,057	4,034	-1.2	3,982	-1.1	18	-12.1	2,763	5.0	424	-8.8	505	-3.2	2,771	8	0.3	41	65
East Longmeadow	15,332	52,994	8.8	52,675	8.7	99	-3.0	30,129	3.4	11,396	16.3	7,528	8.9	30,156	26	0.1	551	435
Eastham	5,438	21,651	3.8	21,076	3.7	447	9.3	15,543	1.9	603	0.8	4,162	5.9	15,565	22	0.1	104	122
Easthampton	16,195	38,039	3.5	37,756	3.6	89	-4.5	16,408	3.4	11,750	-0.1	7,883	8.8	16,409	2	0.0	289	259
Easton	23,209	67,236	2.0	66,395	2.0	510	2.7	39,433	4.7	13,769	3.9	11,306	0.7	39,453	20	0.0	621	372
Edgartown	3,932	32,287	7.5	31,618	7.4	487	0.5	20,016	4.6	1,980	13.8	7,194	-4.9	20,097	80	0.4	288	224
Egremont	1,351	3,879	3.8	3,846	3.7	2	50.0	2,911	4.1	217	3.9	487	-1.8	3,273	362	12.4	39	34

## 2009 Municipal Financial Data

CITY/Town	Population	Total		Expenditures				Revenue Resources				Tax Limit		Excess Capacity		Levy from Growth		
		Amount to Raise		Local		Assessments		Property Taxes		Local Aid		Fees/Charges		2009		2009		
		2008	2009 Change	(\$000)	2009 Change	(\$000)	2009 Change	(\$000)	2009 Change	(\$000)	2009 Change	(\$000)	2009 Change	(\$000)	2008	2009		
Erving	1,552	9,768	2.9	9,694	3.0	11	-6.5	6,702	5.1	1,228	-28.2	874	26.6	6,738	36	0.5	15	108
Essex	3,333	14,166	9.0	13,992	8.7	51	-1.6	9,754	11.8	316	-8.4	3,556	3.8	9,846	93	0.9	119	235
EVERETT	37,353	149,650	9.6	143,853	9.6	4,558	7.8	73,489	8.1	46,960	13.4	20,564	0.8	75,766	2,277	3.1	1,776	1,915
Fairhaven	16,112	50,488	6.4	49,692	7.1	255	0.7	20,886	4.0	11,885	-0.7	12,885	32.9	20,902	16	0.1	207	176
FALL RIVER	90,931	256,499	6.5	253,563	6.5	1,637	-2.0	64,258	2.7	129,007	-1.0	47,860	11.7	65,832	1,574	2.4	1,440	1,498
Falmouth	33,123	108,060	-8.5	106,271	-8.6	1,266	5.3	72,037	4.1	10,215	2.9	23,481	-8.4	72,083	46	0.1	1,057	941
FITCHBURG	40,239	119,838	1.6	118,173	1.5	786	-0.6	36,531	4.3	55,418	0.3	25,645	-0.3	36,532	1	0.0	841	615
Florida	675	2,733	3.2	2,702	3.2	1	33.0	1,775	-0.4	628	3.0	194	87.0	1,872	97	5.5	14	25
Foxborough	16,347	56,089	7.1	55,096	6.6	297	-6.2	29,826	4.5	11,480	11.1	11,247	10.9	29,828	2	0.0	449	1,146
Framingham	64,885	237,513	5.6	234,189	5.7	1,534	0.1	147,006	4.1	32,710	6.7	53,725	10.2	147,027	21	0.0	2,168	2,142
Franklin	32,148	112,104	6.2	110,887	6.2	545	-9.6	50,540	4.0	34,279	6.5	23,131	11.5	50,560	20	0.0	713	807
Freetown	9,027	21,021	-0.2	20,492	-0.9	193	-12.6	13,809	4.4	3,540	0.0	3,116	20.6	13,811	2	0.0	218	268
GARDNER	20,682	56,613	1.7	56,149	1.7	266	5.5	17,175	3.6	25,351	0.3	11,611	1.2	17,187	12	0.1	267	176
Aquinnah (Gay Head)	357	3,315	0.7	3,236	0.6	59	0.0	2,505	5.2	6	-36.0	606	-5.3	2,505	0	0.0	15	13
Georgetown	8,629	24,706	-0.2	24,370	-0.8	145	34.9	12,521	2.9	6,432	-4.4	4,627	4.0	12,616	94	0.8	223	152
Gill	1,388	2,716	0.4	2,662	0.4	8	-13.1	1,914	6.3	265	-8.5	290	-1.5	1,914	1	0.0	123	32
GLOUCESTER	30,243	96,068	1.8	93,281	1.8	2,476	9.1	54,827	3.9	12,664	-2.3	24,425	2.6	54,863	37	0.1	762	709
Goshen	974	2,819	28.2	2,787	28.0	7	0.7	1,735	5.6	229	7.3	304	15.0	1,783	48	2.8	12	44
Gosnold	83	1,329	-10.3	1,308	-10.8	11	2.5	502	5.1	46	4.1	650	20.4	508	5	1.1	1	5
Grafton	17,553	43,901	1.5	43,351	1.1	149	-5.1	25,076	6.0	10,140	2.8	6,187	-15.7	25,325	249	1.0	656	643

Granby	6,281	23,766	31.0	23,302	31.8	391	2.7	8,096	4.3	5,896	9.2	1,542	-1.4	8,099	2	0.0	119	106
Granville	1,686	4,775	-1.5	4,737	-1.6	2	88.2	2,128	-1.5	1,811	-0.2	520	6.5	2,142	14	0.6	46	48
Great Barrington	7,379	22,391	4.2	22,100	3.9	70	10.3	16,215	6.4	1,020	-7.2	2,847	2.7	16,966	751	4.6	308	311
Greenfield	17,828	49,847	0.8	49,366	0.7	177	6.4	24,037	2.8	15,607	-0.4	7,493	0.8	24,118	81	0.3	384	231
Groton	10,632	31,790	-0.3	31,491	-0.2	75	1.1	23,393	1.4	1,050	-6.7	6,537	-5.9	23,508	115	0.5	320	326
Groveland	7,198	14,476	6.4	14,112	6.8	170	-14.3	9,710	1.0	1,214	-3.8	2,491	-1.1	9,775	65	0.7	140	78
Hadley	4,732	15,755	11.7	15,407	11.5	227	7.8	8,365	4.9	1,526	5.6	4,735	16.7	8,406	41	0.5	159	170
Halifax	7,692	20,067	3.6	19,714	3.2	102	2.6	12,127	1.8	4,106	0.7	2,776	14.2	12,129	2	0.0	186	122
Hamilton	8,155	26,287	6.8	25,881	6.7	243	-0.6	21,889	10.5	998	-3.5	3,377	-1.3	21,896	6	0.0	181	245
Hampden	5,400	10,395	4.9	10,289	4.4	11	-29.7	8,218	2.1	756	-9.0	1,059	5.3	8,590	372	4.5	155	217
Hancock	1,112	1,825	3.8	1,789	3.3	6	-0.5	951	2.0	414	2.0	269	14.9	1,739	788	82.9	13	14
Hanover	13,995	50,340	4.9	49,936	4.8	186	1.0	29,156	4.1	9,613	-1.0	8,850	8.8	29,171	15	0.1	481	456
Hanson	10,019	20,564	4.1	20,252	4.1	128	5.1	13,749	6.0	1,500	-14.6	2,680	-13.7	13,752	3	0.0	265	207
Hardwick	2,649	4,820	-9.3	4,715	-9.6	30	12.8	2,669	-1.6	512	-9.2	1,066	-17.8	2,669	0	0.0	82	61
Harvard	6,006	21,870	-1.8	21,386	-1.8	402	0.5	15,877	5.0	3,544	3.0	1,846	-8.7	15,880	3	0.0	179	269
Harwich	12,298	55,565	8.2	54,541	8.1	575	13.9	32,746	3.5	4,056	0.8	14,832	16.5	32,782	36	0.1	354	432
Hatfield	3,227	8,861	0.3	8,793	0.2	4	12.7	5,153	3.2	1,227	-4.0	1,794	6.5	5,156	4	0.1	114	61
HAVERHILL	61,275	161,003	2.8	159,034	2.9	1,352	6.3	75,373	4.3	52,332	0.1	30,495	10.6	75,384	11	0.0	2,463	1,311
Hawley	337	940	12.8	921	11.9	1	28.0	624	8.4	91	-4.4	46	0.0	628	4	0.6	6	20
Heath	798	2,153	3.4	2,128	3.8	1	-28.5	1,535	1.6	291	-3.1	129	-2.8	1,709	174	11.3	36	37
Hingham	22,561	82,152	7.5	79,195	7.8	2,622	1.6	55,125	4.7	9,104	-1.3	15,309	21.2	55,228	103	0.2	1,414	1,083
Hinsdale	1,913	4,571	5.2	4,460	4.4	22	13.3	3,005	7.4	399	-5.3	369	-4.9	3,343	338	11.3	74	90
Holbrook	10,644	33,206	0.1	32,645	3.2	329	-74.9	19,092	8.2	6,722	-3.6	6,900	22.5	19,100	8	0.0	163	226
Holden	16,608	43,106	1.3	42,788	1.4	142	-1.2	27,077	6.2	4,072	-11.9	9,369	-0.9	27,089	13	0.0	540	474
Holland	2,529	6,001	2.5	5,922	2.6	5	12.3	4,273	3.0	1,140	6.0	390	-0.8	4,275	2	0.1	75	63

## 2009 Municipal Financial Data

CITY/Town	Population	Total		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth (\$000) (\$000)	
		Amount to Raise 2009 Change (\$000) (%)		Local Assessments 2009 Change (\$000) (%)		Property Taxes 2009 Change (\$000) (%)		Local Aid 2009 Change (\$000) (%)		Fees/Charges 2009 Change (\$000) (%)			
		2008 Population	2009 Change (\$000)	2009 Change (\$000)	2009 Change (\$000)	2009 Change (\$000)	2009 Change (\$000)	2009 Change (\$000)	2009 Change (\$000)	2009 Change (\$000)	2009 Change (\$000)		
Holliston	13,901	51,477	-2.2	50,934	-2.7	169	0.8	32,015	4.0	11,266	1.7	6,551 -16.6	
HOLYoke	39,947	143,541	-1.0	138,832	-1.5	3,992	8.0	44,639	4.6	81,607	-1.6	44,659 20.0	
Hopedale	6,142	22,722	5.6	22,519	5.4	27	2.6	10,066	6.0	8,318	2.6	3,143 6.6	
Hopkinton	14,338	63,102	2.2	62,350	1.9	175	6.4	43,408	4.2	10,076	1.9	9,102 1.8	
Hubbardston	4,482	7,173	-0.6	6,983	-2.2	22	-1.7	5,072	4.2	555	-7.5	1,163 0.1	
Hudson	19,597	59,811	1.9	57,976	1.7	1,469	11.3	33,617	6.5	11,540	8.1	10,097 14.3	
Hull	11,041	35,632	-0.2	35,047	-0.2	312	1.7	21,717	3.3	6,554	-3.6	6,093 0.3	
Huntington	2,219	4,590	11.1	4,552	10.8	8	0.2	2,620	2.2	652	5.4	628 2.4	
Ipswich	13,219	43,085	3.5	42,394	3.3	255	-10.0	27,326	9.9	6,249	-1.3	7,070 -2.9	
Kingston	12,328	42,455	-1.2	42,007	-1.2	174	2.5	23,846	2.8	6,449	-0.2	10,347 -3.4	
Lakeville	10,515	24,767	9.0	24,386	9.0	151	-0.1	15,370	5.3	3,734	-4.7	2,856 -3.5	
Lancaster	7,015	17,821	12.9	17,571	13.0	115	-0.6	12,675	4.5	1,106	-7.4	2,556 11.1	
Lanesborough	2,866	9,685	5.0	9,558	5.1	32	8.6	6,212	-0.6	1,823	4.2	1,062 25.3	
LAWRENCE	70,014	246,534	3.1	240,568	3.3	5,961	4.6	45,013	5.0	169,014	3.2	31,199 14.0	
Lee	5,763	22,046	4.8	21,774	4.8	46	-6.6	10,816	6.1	3,532	3.5	4,913 -0.2	
Leicester	10,990	27,159	2.0	26,895	1.9	102	16.7	11,006	4.3	12,625	1.2	1,705 -5.8	
Lenox	5,095	23,247	13.0	23,039	12.6	53	55.7	12,117	5.4	3,229	15.1	4,848 4.5	
LEOMINSTER	41,055	117,242	6.8	115,143	7.0	674	-2.7	46,689	5.2	49,616	9.5	13,261 6.9	
Leverett	1,772	5,802	4.8	5,768	4.5	2	-26.7	3,982	5.1	545	8.1	819 39.7	
Lexington	30,272	164,912	6.0	162,953	6.0	682	-0.5	116,338	5.6	9,778	7.9	31,994 0.8	
												116,411 73 0.1	
												2,486 73 0.1	
												3,277	

Leyden	801	1,717	3.3	1,694	2.9	9	10.9	1,374	-0.1	103	-9.0	106	0.5	1,483	109	7.9	23	37
Lincoln	8,078	32,147	8.6	31,878	8.7	168	0.3	20,974	5.8	2,682	2.2	6,202	19.2	20,983	9	0.0	88	390
Littleton	8,711	34,416	6.3	33,772	5.3	112	8.9	22,582	7.0	5,151	13.1	5,234	2.9	22,586	4	0.0	285	573
Longmeadow	15,329	55,283	4.4	55,023	4.3	84	20.3	37,104	3.2	6,208	0.4	8,745	7.8	37,108	4	0.0	218	216
LOWELL	103,615	315,582	2.2	312,816	2.3	1,385	17.2	95,421	5.0	165,866	-1.8	52,582	8.0	100,380	4,960	5.2	2,982	2,079
Ludlow	22,410	56,957	6.7	56,592	6.7	99	3.2	26,799	7.9	17,910	2.4	8,602	13.1	26,871	72	0.3	591	542
Lunenburg	9,946	28,780	1.1	28,536	1.2	145	3.1	16,915	4.6	6,658	-0.1	4,134	3.1	16,928	13	0.1	212	138
LYNN	86,957	260,519	1.1	256,308	1.0	3,054	8.0	89,927	4.2	154,859	1.7	14,691	0.7	89,933	6	0.0	1,611	1,420
Lynnfield	11,412	43,039	9.0	42,525	9.0	280	-2.1	28,037	10.6	5,450	11.4	6,412	20.0	28,043	6	0.0	419	341
MALDEN	55,597	167,412	7.8	162,598	8.1	3,723	0.4	60,067	4.5	64,451	3.4	36,457	6.8	60,096	29	0.0	958	1,170
Manchester-by-the-Sea	5,260	24,466	10.7	24,123	10.5	148	28.7	18,124	11.8	318	-7.3	4,715	1.9	18,139	15	0.1	184	277
Mansfield	23,969	84,033	3.6	82,999	3.6	541	-1.7	43,016	4.5	22,706	8.5	14,565	-2.2	43,029	13	0.0	1,272	1,028
Marblehead	19,951	70,741	3.1	69,820	3.1	490	-2.4	48,098	2.8	6,774	4.9	12,053	-2.9	48,104	6	0.0	499	549
Marion	5,148	21,642	0.3	21,324	0.2	68	-10.6	13,835	3.4	817	-11.4	5,535	-1.5	13,868	33	0.2	132	190
MARLBOROUGH	37,932	131,002	7.1	128,594	6.8	380	1.4	81,935	2.7	20,889	9.6	21,618	9.6	94,575	12,640	15.4	2,612	2,956
Marshfield	24,735	90,054	6.0	89,286	6.2	357	3.7	44,273	3.6	19,172	1.7	23,088	18.2	44,277	4	0.0	861	554
Mashpee	14,227	51,950	-1.6	51,104	-1.6	495	3.9	34,866	4.3	7,016	1.6	6,936	-19.5	34,867	2	0.0	412	445
Mattapoisett	6,463	23,877	-0.8	23,547	-0.5	75	4.6	16,878	4.9	1,169	0.3	4,702	-7.3	16,937	59	0.4	259	332
Maynard	10,182	35,245	6.2	34,889	5.8	93	3.9	21,270	6.1	6,123	-0.3	6,638	11.5	21,275	5	0.0	177	427
Medfield	12,275	52,819	7.1	52,139	7.0	412	1.6	31,881	5.3	8,564	2.4	6,974	-14.8	32,014	133	0.4	246	378
MEDFORD	55,573	143,032	-0.9	135,902	-1.4	6,579	12.1	78,500	4.1	29,952	-3.8	33,179	-8.8	78,541	40	0.1	1,332	1,192
Medway	12,785	45,508	9.2	44,959	9.1	205	4.7	25,904	4.8	11,213	7.1	6,272	7.2	25,909	5	0.0	285	370
MELROSE	26,708	76,903	6.2	75,858	6.2	630	-0.1	41,957	5.2	15,001	9.6	17,672	1.4	41,963	6	0.0	487	614
Mendon	5,762	13,847	4.9	13,708	4.7	13	5.7	10,204	4.7	582	-4.2	2,433	5.6	10,210	6	0.1	132	151
Merrimac	6,504	14,287	3.1	14,086	3.0	132	6.5	8,858	3.8	1,339	-6.3	3,553	7.2	8,864	6	0.1	97	118

## 2009 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise (\$000)	Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth (\$000) (\$000)							
			Local Assessments		Property Taxes (\$000) (%)		Local Aid (\$000) (%)		Fees/Charges (\$000) (%)									
			2009 Change (\$000)	2009 Change (% )	2009 Change (\$000)	2009 Change (% )	2009 Change (\$000)	2009 Change (% )	2009 Change (\$000)	2009 Change (% )								
Methuen	44,055	130,153	2.6	128,527	2.5	967	5.5	59,813	4.1	49,558	1.3	19,871	6.1	60,985	1,172	2.0	1,108	1,123
Middleborough	21,117	67,098	3.0	66,057	2.4	319	5.8	28,410	5.8	22,063	1.0	11,826	-3.9	28,428	17	0.1	616	801
Middlefield	557	1,513	-4.6	1,482	-5.0	0	0.8	1,000	-0.8	211	10.5	75	-9.7	1,067	67	6.7	21	43
Middleton	9,634	25,922	9.1	25,403	9.6	240	-4.9	18,344	8.2	2,716	2.4	2,685	3.0	18,434	89	0.5	687	327
Milford	27,246	78,223	2.5	77,283	2.3	148	9.8	48,161	4.1	18,223	4.5	10,613	-1.0	48,363	202	0.4	816	908
Millbury	13,401	36,951	6.9	36,493	7.2	160	-4.2	17,565	3.9	9,252	0.9	6,454	5.7	18,044	479	2.7	270	490
Millis	7,957	25,981	8.8	25,646	11.3	151	-79.2	14,817	6.8	5,605	16.5	3,561	0.6	14,820	3	0.0	161	217
Millville	2,845	4,889	-4.8	4,797	-5.4	17	3.3	3,663	3.0	488	-2.5	429	-15.8	3,689	26	0.7	50	29
Milton	26,187	83,304	1.7	79,547	1.8	3,394	0.5	53,816	3.0	9,491	2.4	18,346	1.7	53,837	21	0.0	580	576
Monroe	96	884	23.6	876	23.1	0	-88.2	495	4.6	116	31.4	40	5.9	502	7	1.4	3	14
Monson	8,952	26,652	3.7	25,937	3.0	569	29.8	10,053	7.1	12,030	0.8	3,495	1.4	10,059	6	0.1	217	198
Montague	8,316	17,382	-0.7	17,128	-1.2	80	15.3	11,247	7.0	1,687	-5.5	2,995	1.1	11,250	2	0.0	132	285
Monterey	950	3,267	11.0	3,211	11.2	1	-22.9	2,534	6.4	202	2.6	289	5.6	2,727	194	7.6	26	31
Montgomery	720	1,839	7.8	1,819	7.6	1	-11.6	1,267	4.3	123	-10.0	124	-6.0	1,267	0	0.0	14	18
Mount Washington	136	955	25.3	946	25.3	6	0.0	437	3.9	250	4.0	89	23.6	437	1	0.1	7	6
Nahant	3,498	12,140	1.1	11,902	1.1	87	-2.3	7,212	0.0	1,052	6.8	3,429	7.4	7,220	7	0.1	20	62
Nantucket	11,215	108,909	5.6	108,063	5.6	352	2.1	58,510	4.1	1,878	5.6	43,916	3.1	58,611	101	0.2	1,181	1,028
Natick	31,880	113,788	1.9	111,998	1.9	751	1.0	73,028	12.0	11,879	-3.1	24,520	-8.7	73,093	65	0.1	883	2,395
Needham	28,560	125,533	6.5	123,438	6.5	995	1.3	81,926	5.1	9,165	9.8	27,142	-0.7	81,961	35	0.0	1,376	2,103
New Ashford	247	688	28.5	680	27.9	0	36.0	336	27.1	198	-1.1	51	17.9	345	8	2.5	5	9

NEW BEDFORD	91,365	295,829	0.6	292,691	0.5	1,608	5.3	88,797	7.4	144,642	0.1	55,936	1.7	88,809	12	0.0	1,652	1,383
New Braintree	1,116	2,008	1.9	1,986	1.8	2	26.2	1,550	7.2	196	-5.8	138	-6.5	1,551	0	0.0	36	41
New Marlborough	1,508	4,533	9.9	4,496	9.9	16	0.8	3,610	12.6	172	-0.8	358	5.9	3,611	1	0.0	69	60
New Salem	990	2,236	3.9	2,185	2.6	18	1.6	1,435	4.5	202	-1.2	493	8.4	1,435	0	0.0	15	43
Newbury	6,934	16,632	-5.8	16,404	-6.0	165	4.1	12,445	2.5	1,467	-2.4	2,086	-21.7	12,451	5	0.0	143	117
NEWBURYPORT	17,542	60,754	0.7	60,252	0.7	286	7.8	38,009	3.5	7,218	0.2	14,096	-3.4	38,038	29	0.1	719	558
NEWTON	82,139	333,753	2.6	325,729	2.4	5,253	-0.7	224,897	4.2	27,275	14.7	69,983	-4.3	224,937	40	0.0	2,100	3,712
Norfolk	11,029	31,710	-0.7	31,206	-0.9	323	-0.3	20,360	5.3	5,768	5.6	5,184	-14.8	20,366	5	0.0	353	413
NORTH ADAMS	13,711	39,848	-2.2	38,410	-2.6	1,140	2.7	11,052	4.7	20,840	-2.4	6,866	0.0	12,059	1,007	9.1	158	300
North Andover	27,522	88,702	0.9	86,219	0.9	2,164	2.6	55,075	4.0	10,061	-1.1	22,283	-0.8	55,077	2	0.0	955	533
North Attleborough	27,794	86,352	0.6	83,919	0.5	1,958	3.4	38,086	3.3	26,564	2.0	17,020	8.6	38,103	18	0.0	502	313
North Brookfield	4,833	14,391	2.7	14,299	2.6	14	4.9	4,764	7.0	5,422	-0.1	2,909	8.2	4,766	2	0.0	96	90
North Reading	17,272	53,889	5.1	53,437	5.0	167	4.8	32,423	5.1	9,213	7.7	9,020	-5.5	32,427	4	0.0	417	856
NORTHAMPTON	28,379	89,537	2.6	88,568	2.5	428	-8.2	37,197	4.0	17,385	-0.5	30,992	10.4	37,226	29	0.1	672	686
Northborough	14,646	48,163	2.3	47,771	2.4	176	2.5	34,240	5.0	5,563	1.4	7,364	3.6	34,437	197	0.6	674	676
Northbridge	14,383	43,769	4.4	43,351	4.4	165	-2.6	16,251	9.2	18,806	-0.4	6,043	-6.5	16,255	3	0.0	403	254
Northfield	3,026	7,047	4.4	6,991	4.2	6	8.2	5,383	5.6	572	-11.1	744	4.7	5,386	3	0.1	76	79
Norton	19,186	51,700	-0.5	51,024	-0.7	388	-6.2	24,501	4.9	17,730	2.9	7,093	4.0	24,523	23	0.1	438	579
Norwell	10,293	42,323	-1.1	40,848	0.3	955	-6.1	29,332	5.7	4,801	4.0	6,201	-11.2	29,349	17	0.1	592	472
Norwood	28,211	145,763	6.1	143,976	6.0	913	2.8	48,646	5.3	11,012	1.6	77,424	9.9	48,882	236	0.5	963	1,276
Oak Bluffs	3,735	26,328	8.7	25,984	9.0	252	0.8	17,623	8.0	1,741	4.5	5,774	5.6	17,624	2	0.0	184	187
Oakham	1,914	2,888	-0.3	2,861	0.1	5	16.2	1,902	-1.2	355	-4.4	464	29.1	1,919	16	0.9	32	41
Orange	7,688	19,660	3.8	19,154	3.5	380	26.4	7,227	3.0	7,865	3.3	3,292	4.3	7,231	4	0.0	172	118
Orleans	6,269	29,202	1.5	28,631	1.5	403	9.1	18,970	6.9	797	-0.5	7,665	2.7	19,000	31	0.2	241	190
Otis	1,396	4,896	11.4	4,819	11.0	44	55.8	3,833	13.4	129	1.7	279	-2.3	3,833	0	0.0	64	74

## 2009 Municipal Financial Data

CITY/Town	Population	Total		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth	
		Amount to Raise		Local Assessments		Property Taxes		Local Aid		Fees/Charges		2009 (%)	
		2008	2009 Change (%)	(\$000)	(%)	(\$000)	(%)	(2009 Change (%)	(2009 Change (%)	(2009 (%)	(2009 (%)	(2009 (%)	(2009 (%)
Oxford	13,615	34,542	0.8	34,244	1.0	68	6.7	15,687	5.9	13,066	-0.7	3,112	-3.5
Palmer	12,933	34,621	1.9	34,370	2.0	72	-18.2	14,219	4.0	15,818	-0.2	4,047	0.3
Paxton	4,632	10,533	1.7	10,412	1.7	66	-18.1	7,156	3.1	1,005	-4.5	1,914	2.1
PEABODY	\$1,331	145,665	1.5	139,067	1.3	5,433	4.4	79,209	4.1	29,256	-1.3	35,603	3.7
Pelham	1,386	4,531	11.6	4,464	10.7	26	374.1	3,173	9.8	449	-1.3	395	1.3
Pembroke	18,714	53,789	4.7	53,215	4.7	234	4.6	29,385	3.3	15,022	5.2	6,907	4.1
Pepperell	11,382	22,688	0.9	22,441	0.7	25	-0.4	13,687	3.3	1,529	-8.8	5,463	0.9
Peru	832	1,847	6.6	1,827	6.5	0	-33.3	1,258	2.0	282	3.6	118	21.0
Petersham	1,288	3,578	6.1	3,534	5.8	3	1.4	1,937	5.9	649	0.1	579	-1.1
Phillipston	1,787	3,377	-0.3	3,341	-0.7	5	18.0	2,435	1.6	252	-6.7	376	12.5
PITTSFIELD	42,652	130,151	1.7	128,859	1.6	478	-3.6	57,836	3.9	49,808	3.3	20,563	-2.4
Plainfield	591	1,524	5.3	1,511	5.1	1	-20.6	1,192	7.1	126	1.4	86	-4.0
Plainville	8,204	25,370	4.4	24,870	4.5	329	8.2	14,347	12.2	5,011	-2.5	4,923	12.9
Plymouth	\$55,705	183,232	5.1	181,335	5.2	870	-7.2	106,483	5.5	30,278	6.4	36,457	17.5
Plympton	2,785	7,266	-4.2	7,142	-4.1	48	1.9	5,449	2.1	896	2.5	665	9.0
Princeton	3,475	9,232	5.6	9,119	5.4	30	-0.1	6,986	6.5	893	-2.8	839	5.7
Provincetown	3,376	27,227	6.3	26,722	6.5	276	-22.8	14,135	5.8	545	-3.8	9,175	-9.8
QUINCY	92,339	286,629	6.8	281,105	6.9	2,545	-1.2	169,156	13.5	41,970	-1.0	59,361	-10.1
Randolph	30,082	85,459	11.3	81,698	11.9	3,408	5.6	44,873	19.7	20,120	-1.0	18,631	6.5
Raynham	13,566	33,439	1.6	32,795	1.6	305	-3.9	24,265	4.6	1,951	-6.0	5,394	1.8
												24,271	6
												357	0.0
												357	318

Reading	23,052	85,373	1.2	84,185	1.0	506	0.1	49,139	3.6	13,846	-0.6	19,826	1.5	49,142	2	0.0	549	556
Rehoboth	11,474	20,480	2.2	20,016	2.6	299	-1.1	16,036	4.5	1,363	-4.4	2,715	8.0	16,047	11	0.1	413	366
REVERE	60,204	136,166	1.2	129,405	1.2	5,826	3.3	59,707	4.4	47,376	2.8	27,193	-3.1	59,728	20	0.0	1,255	903
Richmond	1,572	5,539	3.5	5,480	3.4	22	7.2	3,815	6.8	787	-10.7	623	0.0	3,816	1	0.0	65	35
Rochester	5,268	16,342	0.1	16,172	0.1	73	0.5	8,204	1.3	2,675	2.5	4,467	4.2	8,207	3	0.0	163	128
Rockland	17,883	46,469	5.2	44,395	4.7	1,568	4.8	20,565	1.3	13,908	2.5	10,581	14.8	21,202	638	3.1	203	415
Rockport	7,612	29,463	2.4	28,968	2.5	411	-3.3	16,276	0.0	3,126	0.0	8,742	12.7	16,285	10	0.1	279	146
Rowe	348	3,524	-20.7	3,502	-20.6	3	-0.3	2,825	2.7	107	30.0	75	-9.8	2,827	2	0.1	14	8
Rowley	5,738	14,683	-2.7	14,319	-3.4	155	18.0	10,500	5.1	750	-34.8	2,843	-9.4	10,502	2	0.0	140	199
Royalston	1,376	2,200	6.3	2,170	6.2	4	-8.8	1,270	1.1	255	-11.0	256	-12.3	1,271	1	0.1	13	27
Russell	1,719	5,673	21.4	5,555	21.4	4	-17.6	2,411	9.2	492	-2.1	1,630	9.4	2,411	0	0.0	24	102
Rutland	7,899	15,647	-0.1	15,520	-0.2	43	-10.3	9,713	5.1	1,941	-9.1	2,702	-6.9	9,723	10	0.1	252	268
SALEM	41,256	124,297	2.9	120,194	2.9	3,374	1.6	67,096	4.2	27,776	-2.0	26,421	3.7	67,385	290	0.4	1,104	1,333
Salisbury	8,417	22,231	3.3	21,952	3.4	168	-16.8	14,141	5.5	1,127	-1.3	6,340	6.1	14,146	5	0.0	458	430
Sandisfield	848	2,765	21.1	2,724	22.0	1	-1.4	2,144	13.2	92	-2.3	124	14.8	2,146	2	0.1	35	50
Sandwich	20,129	68,977	2.2	67,978	2.1	473	6.1	44,648	2.5	10,998	2.0	9,016	-6.5	44,674	25	0.1	617	629
Saugus	27,478	71,127	2.4	69,868	5.0	780	-68.8	46,387	4.4	9,739	-2.8	14,891	0.6	46,390	3	0.0	821	721
Savoy	722	2,013	7.2	1,975	6.2	16	2595.8	994	24.5	779	-2.7	120	3.0	995	1	0.1	32	27
Scituate	17,926	65,362	4.4	64,844	4.5	268	0.1	40,800	4.3	7,796	6.3	15,960	8.2	40,818	17	0.0	456	477
Seekonk	13,575	42,356	2.4	41,548	2.0	310	4.4	28,429	5.5	8,263	0.2	4,226	-7.2	28,466	37	0.1	554	750
Sharon	17,373	71,276	4.7	70,004	4.5	572	1.5	49,091	4.9	10,139	0.7	8,393	23.8	50,285	1,194	2.4	581	1,311
Sheffield	3,309	9,240	17.0	9,087	16.3	30	-1.2	7,165	8.2	345	-7.0	592	-3.5	7,194	29	0.4	134	186
Shelburne	2,035	4,004	5.3	3,969	5.2	9	13.3	2,762	5.2	311	-9.9	551	11.7	2,768	6	0.2	40	69
Sherborn	4,204	22,793	5.8	22,577	5.6	65	1.7	19,111	3.9	1,135	6.5	1,344	1.8	19,121	11	0.1	170	228
Shirley	7,904	17,272	0.7	17,045	0.5	55	-2.1	7,452	6.0	6,334	1.2	2,777	-8.0	7,455	3	0.0	159	108

## 2009 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise (\$000)	Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth		
			Local Assessments		Property Taxes		Local Aid		Fees/Charges		2009 (%)		
			2009 Change (\$000)	2009 Change (%)	2009 Change (\$000)	2009 Change (%)	2009 Change (\$000)	2009 Change (%)	2009 (%)	2009 (%)	2009 (%)	2009 (%)	
Shrewsbury	33,435	98,344	7.8	97,397	7.8	364	2.8	48,061	4.8	26,512	4.0	12,778	13.5
Shutesbury	1,847	5,743	7.3	5,720	7.3	2	-7.7	3,927	9.6	1,013	4.1	562	2.3
Somerset	18,055	56,031	3.3	54,999	3.3	339	1.6	37,753	1.1	7,551	11.1	9,140	-2.6
SOMERVILLE	75,662	203,259	3.4	196,882	3.7	4,952	-0.4	92,503	4.8	54,758	-3.2	47,599	6.7
South Hadley	17,241	42,355	3.4	41,988	3.3	153	17.3	19,888	3.9	12,471	8.3	7,259	7.7
Southampton	5,970	15,781	7.7	15,704	7.6	18	94.5	7,774	6.1	3,669	1.4	3,341	12.1
Southborough	9,583	45,739	5.0	44,992	5.5	130	0.6	31,209	9.8	5,432	0.5	5,594	1.1
Southbridge	16,852	52,847	5.4	52,519	5.3	93	-9.1	14,005	5.2	21,744	0.1	11,408	-13.5
Southwick	9,571	21,538	8.7	21,343	8.5	27	9.7	12,992	4.4	1,407	-9.4	4,524	0.3
Spencer	11,922	18,524	12.1	18,169	12.3	107	0.2	10,100	9.8	2,488	-9.5	4,034	5.5
SPRINGFIELD	150,640	599,634	6.6	591,064	7.1	2,817	-3.5	163,079	6.2	331,630	0.8	43,443	-0.6
Sterling	7,865	21,901	5.0	21,724	5.0	67	0.7	14,539	5.1	1,910	-6.3	3,009	-4.5
Stockbridge	2,217	8,887	-1.5	8,681	-1.7	88	5.5	5,935	-2.1	188	-0.6	1,907	14.2
Stoneham	21,471	64,988	1.9	62,513	1.5	1,660	3.6	36,800	4.3	9,885	-4.9	14,636	-3.1
Stoughton	26,927	83,618	4.2	80,524	4.1	2,486	7.8	44,788	3.5	17,165	6.0	19,885	4.7
Stow	6,446	22,452	4.5	22,163	4.1	84	2.5	18,474	3.9	1,049	-4.5	2,609	13.7
Sturbridge	9,103	28,466	2.7	28,153	2.5	114	-2.4	17,145	5.0	3,170	5.6	5,585	-4.2
Sudbury	17,207	81,302	1.3	80,468	1.0	125	0.7	63,263	4.5	7,970	-10.0	8,809	4.5
Sunderland	3,710	8,087	2.6	7,960	2.8	100	-3.2	4,259	0.9	1,620	-1.5	849	-3.6
Sutton	9,028	27,090	2.9	26,835	3.0	79	-2.8	14,939	4.6	7,818	2.0	2,650	-5.1

Swampscott	13,944	53,748	3.7	53,088	3.6	393	-1.6	38,724	4.2	4,653	5.3	9,852	5.2	38,739	15	0.0	348	519
Swansea	16,155	34,356	1.0	33,703	1.1	297	1.2	22,079	4.0	7,532	-1.0	3,744	-3.1	22,086	7	0.0	421	324
TAUNTON	55,702	171,247	2.1	168,872	2.2	1,091	-4.0	63,756	7.5	59,355	0.6	34,296	4.0	63,780	24	0.0	1,569	1,653
Templeton	7,831	13,917	3.0	13,703	2.6	42	0.5	7,096	3.4	1,554	-7.7	4,271	-0.3	7,107	12	0.2	211	124
Tewksbury	29,543	93,614	2.5	92,212	2.2	338	-2.5	51,776	4.3	18,109	0.9	20,536	6.2	51,813	37	0.1	823	1,041
Tisbury	3,811	26,286	16.0	25,588	16.4	335	-0.1	16,600	3.4	827	2.9	4,281	4.0	16,873	273	1.6	173	174
Tolland	457	1,262	7.4	1,249	7.7	0	-32.8	899	3.3	159	4.8	73	1.6	900	1	0.1	19	13
Topsfield	6,051	22,283	2.9	21,880	2.4	168	-6.8	16,121	4.0	2,433	-5.5	2,232	-6.0	16,248	126	0.8	184	221
Townsend	9,400	17,845	3.2	17,645	2.9	69	0.9	12,938	3.9	1,751	-5.9	2,142	1.4	12,940	1	0.0	195	163
Truro	2,125	15,987	4.2	15,654	4.1	231	4.3	10,616	5.1	525	0.5	2,226	-15.5	10,959	343	3.2	154	178
Tyngsborough	12,019	35,044	1.0	34,707	0.9	98	-17.6	18,676	4.1	9,799	3.3	4,925	-9.9	18,688	12	0.1	421	341
Tyningham	339	1,415	15.1	1,399	14.9	8	-1.1	1,059	4.4	73	1.6	97	-5.8	1,070	11	1.0	13	14
Upton	6,584	17,003	1.4	16,781	1.0	58	2.2	12,978	4.3	727	-6.4	2,772	7.5	12,981	2	0.0	242	224
Uxbridge	12,672	41,430	0.7	41,153	0.6	91	-1.1	19,199	7.0	12,308	-5.8	5,839	-10.2	19,210	11	0.1	401	400
Wakefield	24,717	75,376	3.8	74,216	3.7	582	-1.9	45,729	4.2	10,252	-2.5	17,253	3.3	45,731	2	0.0	404	711
Wales	1,881	3,838	2.0	3,766	1.4	20	-1.4	2,363	4.7	1,006	-1.9	306	-6.0	2,374	12	0.5	59	60
Walpole	23,133	76,572	3.8	75,464	4.0	747	1.0	46,571	3.9	11,142	6.8	13,832	-1.9	46,589	18	0.0	544	717
WALTHAM	60,236	207,531	5.8	203,249	5.9	1,331	-1.7	129,066	8.0	20,395	-2.9	50,695	1.1	137,377	8,311	6.4	1,879	2,997
Ware	9,824	28,204	4.3	27,390	4.9	638	-6.2	10,971	4.4	11,454	-0.2	2,728	-3.5	10,981	11	0.1	259	252
Wareham	21,221	59,216	-0.1	56,951	-0.9	1,857	20.0	28,727	5.1	16,406	2.2	13,457	-13.1	28,758	30	0.1	500	753
Warren	5,068	8,515	1.2	8,437	1.0	17	15.2	5,453	8.7	1,012	-13.8	1,755	1.8	5,723	270	5.0	81	95
Warwick	749	1,798	-2.7	1,778	-3.0	1	13.0	1,291	-4.9	264	-1.7	149	29.8	1,376	84	6.5	12	23
Washington	542	1,356	3.1	1,344	2.7	0	6.5	834	12.6	174	-8.0	183	-1.8	881	47	5.6	17	52
Watertown	32,365	106,700	3.3	101,973	3.4	3,813	4.0	67,548	3.9	12,217	-3.0	23,845	3.5	67,586	38	0.1	1,216	980
Wayland	12,996	66,172	6.2	65,038	5.6	95	-0.8	51,752	8.3	5,020	4.1	7,957	-6.0	51,772	20	0.0	702	667

## 2009 Municipal Financial Data

CITY/Town	Population	Total		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth	
		Amount to Raise		Assessments		Local Aid		Fees/Charges		2009		2009	
		2008	2009 Change	(\$000)	2009 Change (%)	(\$000)	2009 Change (%)	(\$000)	2009 (%)	(\$000)	2009 (%)	(\$000)	2008 (\$000)
Webster	16,655	39,108	-2.6	38,575	-3.3	130	0.7	15,985	4.0	12,291	-0.5	10,028	-2.6
Wellesley	27,244	133,216	12.1	131,766	12.1	1,020	0.8	89,216	5.9	9,084	24.0	27,128	12.2
Wellfleet	2,724	18,509	7.6	18,160	7.5	255	14.1	11,925	2.6	519	1.1	3,799	19.5
Wendell	1,000	2,293	-7.7	2,263	-8.4	2	24.3	1,432	2.1	375	-7.7	137	1.7
Wenham	4,788	16,509	13.3	16,239	13.2	120	-0.3	11,705	8.7	541	-8.0	2,830	8.5
West Boylston	8,277	23,234	5.8	23,050	5.8	67	-5.4	12,725	9.0	4,740	-0.3	3,863	2.8
West Bridgewater	6,674	23,632	2.0	22,685	1.5	702	14.2	15,760	4.4	3,161	-5.1	3,660	1.6
West Brookfield	3,806	6,900	0.4	6,789	0.4	11	1.9	4,181	3.2	809	-8.9	820	-6.8
West Newbury	4,269	13,520	-2.2	13,327	-2.4	93	-2.0	9,575	3.9	438	-5.7	2,207	0.2
West Springfield	27,459	88,817	2.7	85,843	2.8	1,912	-0.3	52,560	4.9	22,613	-0.9	11,694	2.2
West Stockbridge	1,432	5,231	4.3	5,200	4.4	2	66.0	3,850	3.5	128	-7.1	405	14.0
West Tisbury	2,638	16,183	7.8	15,867	8.6	219	0.5	11,180	0.5	1,028	1.1	2,980	22.7
Westborough	18,467	87,508	5.8	86,279	5.8	228	4.1	55,815	4.3	9,974	6.2	17,604	8.6
WESTFIELD	40,608	126,503	3.4	123,177	3.3	2,850	3.2	52,378	4.6	46,011	1.8	25,240	0.8
Westford	22,066	94,257	4.8	93,459	4.7	223	-11.0	54,283	3.7	20,881	6.4	14,726	8.0
Westhampton	1,576	4,445	9.3	4,399	8.9	2	5.6	3,281	7.5	598	2.4	295	-2.6
Westminster	7,391	23,773	24.0	23,507	24.4	65	-0.1	13,333	12.1	980	-6.2	4,856	-1.3
Weston	11,711	78,483	3.6	77,794	3.7	253	0.8	56,998	4.7	4,677	8.9	13,411	-3.8
Westport	15,417	31,475	2.5	30,709	2.4	381	0.9	18,696	2.4	6,690	1.2	4,965	12.5
Westwood	14,189	85,299	27.3	84,091	28.5	519	0.9	50,373	3.8	7,653	4.2	25,380	168.2

Weymouth	53,261	148,802	4.1	142,209	3.7	5,730	11.5	73,038	3.9	35,546	2.5	38,243	6.2	73,067	29	0.0	1,075	709
Whately	1,566	4,856	6.4	4,808	6.3	18	-21.9	3,268	2.2	657	3.5	466	3.8	3,271	3	0.1	56	56
Whitman	14,447	29,783	0.8	29,461	0.8	170	4.6	16,558	-1.0	2,625	-10.4	7,192	9.1	16,875	317	1.9	195	163
Wilbraham	13,970	35,078	3.4	34,591	3.3	265	-5.3	26,541	4.0	1,702	-8.3	5,422	-0.9	26,545	4	0.0	435	410
Williamsburg	2,509	6,151	-0.3	6,051	-0.5	27	-3.9	4,353	4.1	828	-0.3	791	-8.2	4,353	0	0.0	70	89
Williamstown	7,968	21,181	3.9	21,030	3.8	26	3.0	12,722	4.0	2,253	-2.9	5,393	4.1	12,942	220	1.7	199	178
Wilmington	21,649	75,813	6.4	74,222	6.0	522	0.5	52,161	5.1	15,438	23.9	7,491	-2.9	52,162	1	0.0	1,189	1,441
Winchendon	10,164	29,141	2.4	28,935	2.2	35	-16.8	9,318	4.0	13,995	1.1	3,975	2.5	9,325	7	0.1	150	161
Winchester	21,090	86,212	5.4	85,352	5.3	456	0.1	60,073	4.6	8,204	12.1	12,783	0.0	60,100	27	0.0	509	555
Windsor	846	2,031	-0.9	1,991	-1.7	15	-1.8	1,269	8.2	243	-2.5	176	-3.3	1,310	41	3.2	38	23
Winthrop	21,880	42,862	-2.7	42,157	-1.0	423	-64.9	19,944	3.8	10,915	-2.5	9,692	-7.9	19,961	16	0.1	229	273
WOBURN	36,871	132,003	5.6	126,655	5.2	3,791	2.2	80,491	6.4	14,468	1.5	27,281	3.9	81,809	1,318	1.6	1,222	2,070
WORCESTER	175,011	565,627	2.7	558,872	2.6	3,001	0.9	199,182	4.5	258,673	1.4	101,083	3.7	211,198	12,016	6.0	3,921	3,603
Worthington	1,272	3,208	6.6	3,179	6.6	2	54.5	2,113	2.5	251	-4.0	163	-6.3	2,170	57	2.7	23	37
Wrentham	11,133	34,847	5.5	34,307	5.6	216	0.4	22,932	5.8	5,379	-2.6	3,788	4.3	22,934	2	0.0	387	453
Yarmouth	23,778	74,160	0.0	72,809	-0.2	694	4.2	42,522	5.3	2,254	2.2	25,925	-8.2	42,556	34	0.1	214	320

## 2009 Tax Rates

CITY/Town	Assessed Value (\$000)	Year Certified	2009 Tax Rates			
			Composite	Residential	Open Space	Comm., Indus., Personal
Abington	1,975,648	07	12.39	12.39	—	12.39
Acton	3,751,255	07	16.53	16.53	—	16.53
Acushnet	1,249,729	07	9.81	9.65	—	11.76
Adams	492,009	09	16.17	15.36	—	20.22
Agawam	2,864,661	09	14.88	12.07	—	26.04
Alford	250,117	08	4.25	4.25	—	4.25
Amesbury	1,977,220	08	16.53	16.53	—	16.53
Amherst	2,204,262	09	15.82	15.82	—	15.82
Andover	7,160,470	09	13.68	12.16	12.16	19.98
Arlington	6,790,772	07	11.92	11.92	—	11.92
Ashburnham	691,016	09	13.88	13.88	—	13.88
Ashby	351,803	09	11.96	11.96	—	11.96
Ashfield	226,095	09	12.98	12.98	—	12.98
Ashland	2,324,282	09	13.86	13.86	13.86	13.86
Athol	817,603	07	11.47	11.47	—	11.47
ATTLEBORO	4,563,360	08	11.18	10.09	—	16.77
Auburn	2,079,966	07	14.88	11.77	—	22.92
Avon	873,362	08	16.38	10.65	—	22.71
Ayer	990,763	08	15.46	10.61	—	24.74
Barnstable	14,544,783	07	6.12	6.90	—	6.12
Barre	482,546	07	10.68	10.68	—	10.68
Becket	527,170	07	7.98	7.98	—	7.98
Bedford	2,830,697	08	16.26	12.43	9.32	28.45
Belchertown	1,421,341	09	13.96	13.96	—	13.96
Bellingham	2,403,010	07	11.73	10.44	—	15.14
Belmont	5,257,657	07	11.89	11.89	—	11.89
Berkley	867,805	07	8.37	8.37	—	8.37
Berlin	608,543	07	11.66	11.66	—	11.66
Bernardston	219,635	07	15.00	15.00	—	15.00
BEVERLY	5,838,019	08	12.06	10.86	10.86	19.41
Billerica	5,715,827	09	14.98	11.55	—	26.22
Blackstone	1,005,976	07	12.52	12.52	—	12.52
Blandford	159,275	07	12.92	12.92	—	12.92
Bolton	971,948	09	15.91	15.91	—	15.91
BOSTON	90,387,171	07	15.49	10.63	—	27.11
Bourne	4,615,387	09	7.37	7.37	—	7.37
Boxborough	1,038,989	09	14.84	14.84	—	14.84
Boxford	1,820,320	09	11.76	11.76	—	11.76
Boylston	692,636	08	12.40	12.40	—	12.40
Braintree	5,537,329	09	11.49	9.06	—	20.11
Brewster	3,793,661	07	5.94	5.94	—	5.94
Bridgewater	2,616,669	09	11.34	11.34	—	11.34
Brimfield	437,429	08	12.07	12.07	—	12.07
BROCKTON	7,174,224	08	13.43	11.10	—	22.84
Brookfield	309,031	07	13.12	13.12	—	13.12
Brookline	14,709,311	09	10.01	10.69	—	17.32
Buckland	213,014	07	13.86	13.86	—	13.86
Burlington	4,819,891	09	15.61	9.90	—	25.90
CAMBRIDGE	23,876,059	08	10.68	7.56	—	17.97
Canton	4,173,597	07	12.16	9.98	—	19.68
Carlisle	1,388,349	07	14.04	14.04	14.04	14.04
Carver	1,228,760	09	13.16	12.35	—	18.43
Charlemont	131,988	08	15.66	15.66	—	15.66
Charlton	1,593,269	08	9.05	9.05	—	9.05
Chatham	6,411,698	07	3.74	3.74	—	3.74
Chelmsford	5,071,019	07	14.07	14.07	—	14.07
CHELSEA	2,429,033	07	13.69	10.80	—	23.96
Cheshire	292,471	07	9.02	9.02	—	9.02
Chester	127,119	09	16.33	16.33	—	16.33
Chesterfield	151,942	07	13.89	13.89	—	13.89

**2009 Tax Rates**

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2009 Tax Rates				Comm., Indus., Personal
			Com- posite	Resi- dential	Open Space		
CHICOPEE	3,748,947	08	16.07	13.20	—	—	28.12
Chilmark	3,106,996	09	1.98	1.98	—	—	1.98
Clarksburg	120,695	07	10.03	10.03	—	—	10.03
Clinton	1,210,206	09	13.47	12.11	—	—	22.91
Cohasset	2,455,174	08	10.78	10.78	—	—	10.78
Colrain	163,984	07	14.87	14.87	—	—	14.87
Concord	5,264,592	08	11.90	11.90	—	—	11.90
Conway	260,093	08	12.60	12.60	—	—	12.60
Cummington	128,133	08	11.04	11.04	—	—	11.04
Dalton	617,699	07	15.00	15.00	—	—	15.00
Danvers	4,292,627	07	12.58	11.21	—	—	16.60
Dartmouth	5,592,185	08	7.81	7.22	—	—	10.93
Dedham	4,072,391	07	15.10	12.62	—	—	26.43
Deerfield	684,751	08	11.47	11.47	—	—	11.47
Dennis	6,585,260	08	5.07	5.07	5.07	—	5.07
Dighton	948,025	07	11.65	10.55	—	—	20.39
Douglas	988,449	08	10.82	10.82	—	—	10.82
Dover	2,415,409	08	9.86	9.86	—	—	9.86
Dracut	3,104,533	09	10.86	10.86	—	—	10.86
Dudley	988,187	08	8.21	8.21	—	—	8.21
Dunstable	510,868	08	12.97	12.97	—	—	12.97
Duxbury	3,734,745	09	10.91	10.91	—	—	10.91
East Bridgewater	1,662,304	07	11.54	11.54	—	—	11.54
East Brookfield	253,005	08	10.92	10.92	—	—	10.92
East Longmeadow	1,852,981	08	16.26	16.26	—	—	16.26
Eastham	2,927,099	07	5.31	5.31	—	—	5.31
Easthampton	1,404,768	07	11.68	11.68	—	—	11.68
Easton	3,192,977	07	12.35	12.35	—	—	12.35
Edgartown	6,878,503	08	2.91	2.91	—	—	2.91
Egremont	467,988	08	6.22	6.22	—	—	6.22
Erving	619,693	09	10.82	6.92	6.92	—	11.77
Essex	819,628	07	11.90	11.90	—	—	11.90
EVERETT	4,438,380	09	16.56	11.18	—	—	28.98
Fairhaven	2,201,937	08	9.49	8.30	—	—	16.51
FALL RIVER	6,429,440	07	9.99	8.06	—	—	17.49
Falmouth	11,848,159	08	6.08	6.08	6.08	—	6.08
FITCHBURG	2,673,490	07	13.66	12.70	—	—	18.45
Florida	132,473	09	13.40	6.98	—	—	19.03
Foxborough	2,733,833	07	10.91	10.91	—	—	10.91
Framingham	8,734,451	09	16.83	12.83	—	—	29.45
Franklin	4,524,656	08	11.17	11.17	—	—	11.17
Freetown	1,285,818	09	10.74	9.76	—	—	15.57
GARDNER	1,314,110	08	13.07	13.07	—	—	13.07
Aquinnah (Gay Head)	717,848	08	3.49	3.49	—	—	3.49
Georgetown	1,254,652	07	9.98	9.98	—	—	9.98
Gill	146,973	08	13.02	13.02	—	—	13.02
GLOUCESTER	5,674,893	08	9.66	9.60	—	—	10.24
Goshen	124,922	09	13.89	13.89	—	—	13.89
Gosnold	280,707	08	1.79	1.79	—	—	1.79
Grafton	2,315,463	07	10.83	10.83	—	—	10.83
Granby	601,970	09	13.45	13.45	—	—	13.45
Granville	193,463	07	11.00	11.00	—	—	11.00
Great Barrington	1,427,357	07	11.36	11.36	—	—	11.36
Greenfield	1,373,541	08	17.50	17.50	—	—	17.50
Groton	1,633,572	08	14.32	14.32	—	—	14.32
Groveland	885,159	07	10.97	10.97	—	—	10.97
Hadley	919,204	08	9.10	9.10	—	—	9.10
Halifax	910,431	07	13.32	13.32	—	—	13.32
Hamilton	1,437,246	09	15.23	15.23	—	—	15.23
Hampden	577,494	09	14.23	14.23	—	—	14.23

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2009 Tax Rates			
			Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
Hancock	319,097	07	2.98	2.98	—	2.98
Hanover	2,461,625	08	11.84	11.76	—	12.20
Hanson	1,283,745	07	10.71	10.71	—	10.71
Hardwick	280,935	09	9.50	9.50	—	9.50
Harvard	1,182,226	08	13.43	13.43	—	13.43
Harwich	5,239,317	07	6.25	6.25	—	6.25
Hatfield	484,266	07	10.64	10.64	—	10.64
HAVERHILL	5,957,411	08	12.65	11.45	—	18.98
Hawley	47,104	09	13.25	13.25	—	13.25
Heath	94,741	08	16.20	16.20	—	16.20
Hingham	5,653,801	08	9.75	9.75	—	9.75
Hinsdale	269,715	09	11.14	11.14	—	11.14
Holbrook	1,191,751	07	16.02	14.06	—	27.72
Holden	1,985,104	07	13.64	13.64	13.64	13.64
Holland	360,267	07	11.86	11.86	—	11.86
Holliston	2,070,822	07	15.46	15.46	—	15.46
HOLYOKE	2,197,306	07	20.32	14.24	—	35.15
Hopedale	745,953	09	13.49	12.69	—	20.24
Hopkinton	2,888,124	07	15.03	15.03	15.03	15.03
Hubbardston	533,371	07	9.51	9.51	—	9.51
Hudson	2,520,546	07	13.34	11.34	—	22.49
Hull	2,070,302	07	10.49	10.49	—	10.49
Huntington	198,965	07	13.17	13.17	—	13.17
Ipswich	2,642,734	07	10.34	10.34	—	10.34
Kingston	1,907,713	07	12.50	12.50	—	12.50
Lakeville	1,647,334	08	9.33	9.33	—	9.33
Lancaster	854,133	08	14.84	14.84	—	14.84
Lanesborough	426,646	08	14.56	14.56	—	14.56
LAWRENCE	3,482,155	09	12.93	10.70	—	22.62
Lee	888,725	08	12.17	12.17	—	12.17
Leicester	1,058,271	08	10.40	10.40	—	10.40
Lenox	1,250,316	08	9.69	9.08	—	12.61
LEOMINSTER	3,881,011	09	12.03	12.03	12.03	12.03
Leverett	258,578	09	15.40	15.40	—	15.40
Lexington	8,033,608	08	14.48	12.97	—	24.62
Leyden	83,773	08	16.40	16.40	—	16.40
Lincoln	1,919,015	07	10.93	10.82	—	14.21
Littleton	1,458,819	07	15.48	13.85	—	22.76
Longmeadow	2,168,530	09	17.11	17.11	—	17.11
LOWELL	7,028,423	08	13.58	11.68	—	23.76
Ludlow	1,876,679	08	14.28	14.28	—	14.28
Lunenburg	1,297,177	09	13.04	13.04	—	13.04
LYNN	6,208,089	08	14.49	12.74	—	25.35
Lynnfield	2,469,629	08	11.35	11.22	—	12.94
MALDEN	5,784,608	07	10.38	9.91	—	18.17
Manchester-by-the-Sea	2,196,846	07	8.25	8.25	—	8.25
Mansfield	3,474,969	08	12.38	12.01	—	13.62
Marblehead	5,350,150	07	8.99	8.99	—	8.99
Marion	1,757,929	09	7.87	7.87	—	7.87
MARLBOROUGH	5,181,354	09	15.81	12.76	—	23.72
Marshfield	4,431,701	08	9.99	9.99	—	9.99
Mashpee	4,987,947	08	6.99	6.99	6.99	6.99
Mattapoisett	1,780,364	09	9.48	9.48	—	9.48
Maynard	1,350,084	07	15.75	14.51	14.51	23.63
Medfield	2,301,882	07	13.85	13.85	—	13.85
MEDFORD	6,915,141	07	11.35	10.08	—	20.32
Medway	1,713,206	09	15.12	15.12	—	15.12
MELROSE	3,582,637	08	11.71	11.36	—	17.57
Mendon	875,171	08	11.66	11.66	—	11.66
Merrimac	746,866	07	11.86	11.86	—	11.86

**2009 Tax Rates**

CITY/Town	Assessed Value (\$000)	Year Certi- fied	2009 Tax Rates				Comm., Indus., Personal
			Com- posite	Resi- dential	Open Space		
Methuen	4,896,533	09	12.22	10.81	—	—	20.77
Middleborough	2,573,236	07	11.04	10.93	—	—	11.59
Middlefield	64,123	08	15.59	15.59	—	—	15.59
Middleton	1,669,198	08	10.99	10.99	—	—	10.99
Milford	3,325,865	07	14.48	12.53	—	—	21.72
Millbury	1,498,761	09	11.72	11.72	—	—	11.72
Millis	1,103,295	08	13.43	13.43	—	—	13.43
Millville	321,007	08	11.41	11.41	—	—	11.41
Milton	4,497,791	09	11.96	11.74	—	—	17.95
Monroe	23,534	09	21.04	13.68	—	—	25.41
Monson	797,208	08	12.61	12.61	—	—	12.61
Montague	710,860	07	15.82	14.29	14.29	—	21.52
Monterey	486,316	09	5.21	5.21	—	—	5.21
Montgomery	95,954	07	13.20	13.20	—	—	13.20
Mount Washington	76,343	07	5.72	5.72	—	—	5.72
Nahant	845,531	08	8.53	8.53	—	—	8.53
Nantucket	20,819,085	07	2.81	2.76	2.65	—	4.92
Natick	6,585,028	07	11.09	11.09	—	—	11.09
Needham	7,331,302	09	11.17	9.96	—	—	19.56
New Ashford	43,207	09	7.78	6.96	6.96	—	10.25
NEW BEDFORD	6,594,832	07	13.46	11.45	—	—	23.56
New Braintree	117,446	07	13.20	13.20	—	—	13.20
New Marlborough	496,615	07	7.27	7.27	—	—	7.27
New Salem	119,140	09	12.04	11.97	11.97	—	13.85
Newbury	1,358,657	07	9.16	9.16	—	—	9.16
NEWBURYPORT	3,477,449	08	10.93	10.93	10.93	—	10.93
NEWTON	20,714,549	08	10.86	9.96	—	—	19.00
Norfolk	1,467,943	07	13.87	13.87	13.87	—	13.87
NORTH ADAMS	731,942	07	15.10	11.71	—	—	27.03
North Andover	4,455,124	07	12.36	11.76	—	—	16.69
North Attleborough	3,878,406	08	9.82	9.82	—	—	9.82
North Brookfield	441,149	07	10.80	10.80	—	—	10.80
North Reading	2,692,926	08	12.04	12.04	—	—	12.04
NORTHAMPTON	3,240,189	07	11.48	11.48	—	—	11.48
Northborough	2,488,344	07	13.76	13.76	13.76	—	13.76
Northbridge	1,615,415	08	10.06	10.06	—	—	10.06
Northfield	394,626	09	13.64	13.64	—	—	13.64
Norton	2,245,701	09	10.91	10.91	—	—	10.91
Norwell	2,496,327	09	11.75	11.75	—	—	11.75
Norwood	4,540,126	09	10.71	8.46	—	—	16.07
Oak Bluffs	2,917,646	08	6.04	6.04	6.04	—	6.04
Oakham	220,678	08	8.62	8.62	—	—	8.62
Orange	562,848	08	12.84	12.84	—	—	12.84
Orleans	3,887,216	08	4.88	4.88	—	—	4.88
Otis	599,789	07	6.39	6.39	—	—	6.39
Oxford	1,457,937	08	10.76	10.76	—	—	10.76
Palmer	1,012,035	08	14.05	14.05	—	—	14.05
Paxton	539,664	07	13.26	13.26	—	—	13.26
PEABODY	6,984,820	07	11.34	9.30	—	—	18.03
Pelham	175,691	08	18.06	18.06	—	—	18.06
Pembroke	2,522,325	08	11.65	11.65	—	—	11.65
Pepperell	1,259,157	08	10.87	10.87	—	—	10.87
Peru	86,814	08	14.49	14.49	—	—	14.49
Petersham	156,439	07	12.38	12.38	—	—	12.38
Phillipston	214,175	07	11.37	11.37	11.37	—	11.37
PITTSFIELD	3,454,553	08	16.74	13.67	13.67	—	28.88
Plainfield	86,357	09	13.80	13.80	—	—	13.80
Plainville	1,206,629	09	11.89	11.89	—	—	11.89
Plymouth	9,619,059	08	11.07	11.07	—	—	11.07
Plympton	430,450	08	12.66	12.66	—	—	12.66

**2009 Tax Rates**

CITY/Town	Assessed Value (\$000)	Year Certi- fied	Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
Princeton	506,216	09	13.80	13.80	—	13.80
Provincetown	2,551,519	09	5.54	5.54	—	5.54
QUINCY	11,415,923	08	14.82	12.60	—	25.92
Randolph	3,218,080	08	13.94	12.42	—	24.40
Raynham	1,978,899	07	12.26	11.17	—	15.45
Reading	3,719,848	08	13.21	13.21	—	13.21
Rehoboth	1,801,755	07	8.90	8.90	—	8.90
REVERE	4,746,838	08	12.58	11.23	—	22.01
Richmond	435,495	08	8.76	8.76	—	8.76
Rochester	870,956	08	9.42	9.42	—	9.42
Rockland	1,921,934	09	10.70	10.70	—	10.70
Rockport	1,932,970	07	8.42	8.42	—	8.42
Rowe	316,139	09	8.94	4.56	—	9.74
Rowley	925,936	08	11.34	11.34	11.34	11.34
Royalston	149,255	08	8.51	8.51	—	8.51
Russell	140,484	07	17.16	17.16	—	17.16
Rutland	810,115	08	11.99	11.99	—	11.99
SALEM	4,511,659	07	14.87	12.92	—	24.54
Salisbury	1,543,751	09	9.16	9.16	—	9.16
Sandisfield	239,289	07	8.96	8.96	—	8.96
Sandwich	4,347,467	08	10.27	10.27	—	10.27
Saugus	4,108,417	08	11.29	9.17	—	19.76
Savoy	69,641	07	14.28	14.28	—	14.28
Scituate	4,214,905	09	9.68	9.68	—	9.68
Seekonk	2,326,627	09	12.22	9.64	—	20.04
Sharon	2,770,399	07	17.72	17.72	—	17.72
Sheffield	591,160	07	12.12	12.12	—	12.12
Shelburne	222,707	08	12.40	12.40	—	12.40
Sherborn	1,156,811	09	16.52	16.52	—	16.52
Shirley	651,991	07	11.43	11.43	—	11.43
Shrewsbury	4,964,954	07	9.68	9.68	9.68	9.68
Shutesbury	225,939	08	17.38	17.38	—	17.38
Somerset	2,692,490	07	14.02	10.49	—	24.54
SOMERVILLE	8,409,194	07	11.00	11.71	—	19.25
South Hadley	1,583,416	07	12.56	12.56	12.56	12.56
Southampton	644,648	08	12.06	12.06	—	12.06
Southborough	2,204,010	07	14.16	14.16	—	14.16
Southbridge	1,110,651	07	12.61	12.61	—	12.61
Southwick	1,035,237	07	12.55	12.55	—	12.55
Spencer	1,154,274	07	8.75	8.75	—	8.75
SPRINGFIELD	7,241,275	08	22.52	17.89	—	36.98
Sterling	1,097,287	07	13.25	13.25	—	13.25
Stockbridge	875,386	08	6.78	6.78	—	6.78
Stoneham	3,147,421	09	11.69	10.88	—	18.12
Stoughton	3,520,510	08	12.72	11.01	—	19.77
Stow	1,209,002	07	15.28	15.28	—	15.28
Sturbridge	1,314,038	08	13.05	12.66	—	14.74
Sudbury	4,064,435	07	15.57	15.29	—	19.30
Sunderland	351,988	08	12.10	12.10	—	12.10
Sutton	1,299,028	09	11.50	11.50	—	11.50
Swampscott	2,544,364	08	15.22	14.34	—	26.63
Swansea	2,200,510	08	10.03	8.75	—	17.56
TAUNTON	5,646,113	07	11.29	9.08	—	19.76
Templeton	695,654	07	10.20	10.20	—	10.20
Tewksbury	4,033,913	07	12.84	11.35	11.35	19.77
Tisbury	2,824,636	08	5.88	5.98	—	8.23
Tolland	193,680	09	4.64	4.64	—	4.64
Topsfield	1,251,666	07	12.88	12.88	—	12.88
Townsend	948,562	09	13.64	13.64	—	13.64
Truro	2,239,614	08	4.74	4.74	—	4.74

**2009 Tax Rates**

CITY/Town	Assessed Value (\$000)	Year Certi- fied	Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
Tyngsborough	1,488,122	07	12.55	12.55	—	12.55
Tyringham	185,759	08	5.70	5.70	—	5.70
Upton	1,044,112	08	12.43	12.43	—	12.43
Uxbridge	1,665,144	07	11.53	11.53	—	11.53
Wakefield	3,801,443	08	12.03	10.43	—	21.04
Wales	174,892	08	13.51	13.51	—	13.51
Walpole	3,840,588	08	12.13	11.67	—	15.16
WALTHAM	8,921,116	07	14.47	11.30	—	25.31
Ware	803,132	09	13.66	13.66	—	13.66
Wareham	3,861,179	09	7.44	7.44	—	7.44
Warren	397,182	08	13.73	13.73	—	13.73
Warwick	85,789	07	15.05	15.05	—	15.05
Washington	64,879	07	12.86	12.86	—	12.86
Watertown	5,245,291	07	12.88	12.24	—	22.54
Wayland	3,161,365	09	16.37	16.37	—	16.37
Webster	1,670,950	09	9.57	8.80	—	14.25
Wellesley	9,420,912	09	9.47	9.47	—	9.47
Wellfleet	2,329,108	07	5.12	5.12	—	5.12
Wendell	—	09	—	—	—	—
Wenham	853,767	09	13.71	13.71	—	13.71
West Boylston	916,801	08	13.88	13.88	—	13.88
West Bridgewater	1,106,362	09	14.24	11.63	—	20.94
West Brookfield	421,905	08	9.91	9.91	—	9.91
West Newbury	792,630	07	12.08	12.08	—	12.08
West Springfield	2,654,852	08	19.80	14.66	—	33.85
West Stockbridge	416,196	09	9.25	9.25	—	9.25
West Tisbury	2,612,066	08	4.28	4.28	—	4.28
Westborough	3,600,938	09	15.50	15.50	—	15.50
WESTFIELD	3,243,930	07	16.15	13.94	—	27.61
Westford	3,885,828	08	13.97	13.97	—	13.97
Westhampton	234,710	07	13.98	13.98	—	13.98
Westminster	1,025,600	07	13.00	13.00	—	13.00
Weston	5,172,263	08	11.02	11.02	—	11.02
Westport	3,374,770	09	5.54	5.54	—	5.54
Westwood	3,735,651	09	13.48	12.01	—	22.25
Weymouth	6,674,047	08	10.94	9.79	—	17.51
Whately	225,518	08	14.49	14.49	—	14.49
Whitman	1,455,041	08	11.38	11.38	—	11.38
Wilbraham	1,735,840	07	15.29	15.29	—	15.29
Williamsburg	313,835	07	13.87	13.87	—	13.87
Williamstown	1,115,943	09	11.40	11.40	—	11.40
Wilmington	3,705,356	07	14.08	10.60	—	24.63
Winchendon	768,195	09	12.13	12.13	—	12.13
Winchester	5,347,432	08	11.23	11.27	—	10.62
Windsor	121,541	09	10.44	10.44	—	10.44
Winthrop	2,000,433	09	9.97	9.97	9.97	9.97
WOBURN	5,739,865	08	14.02	9.69	—	24.54
WORCESTER	12,137,259	08	16.41	13.50	—	28.72
Worthington	173,623	08	12.17	12.17	—	12.17
Wrentham	1,825,973	07	12.56	12.22	—	14.07
Yarmouth	6,318,235	07	6.73	6.73	6.73	6.73

# Massachusetts Taxpayers Foundation

## OFFICERS

Chair  
Sandra L. Fenwick  
President and Chief Operating Officer  
Children's Hospital  
Boston  
  
Vice Chair  
Michael Costello  
Partner  
PricewaterhouseCoopers  
Boston  
  
Treasurer  
Christopher C. Mansfield  
SVP and General Counsel  
Liberty Mutual Insurance Company  
Boston  
  
President & Secretary  
Michael J. Widmer  
President  
Massachusetts Taxpayers Foundation  
Boston

James F. Conway, III  
Chairman, President and CEO  
Courier Corporation  
Chelmsford  
  
Lois Cornell  
SVP for HR, General Counsel  
Tufts Health Plan  
Watertown  
  
Mark C. Crandall  
Regional President, MA/RI  
TD Bank  
Boston  
  
Thomas R. Creed  
Senior Vice President/Regional Executive  
Berkshire Bank  
Westfield

Donna C. Cupelo  
Region President - MA/RI  
Verizon  
Boston

Jay Curley  
Vice President, Public, Government &  
Regulatory Affairs  
Blue Cross Blue Shield of Massachusetts  
Boston

John W. Delaney, Esq.  
Retired Partner  
WilmerHale  
Boston

Geri Denterlein  
President  
Denterlein Worldwide  
Boston

Michael DiBiase  
Senior Vice President, Public Policy  
Fidelity Investments  
Boston

Fay Donohue  
President and CEO  
Delta Dental Plan of Massachusetts  
Boston

Pamela Dunlap  
CFO, Penac and Clinical Care Systems, SVP  
Philips Healthcare  
Andover

Philip J. Edmundson  
Chairman and CEO  
William Gallagher Associates  
Boston

William S. English  
Chief Executive Officer  
Sturtevant, Inc.  
Hanover

Patricia M. Flynn, Ph.D.  
Trustee Professor of Economics & Management  
Bentley College  
Waltham

Christopher E. Goode  
Vice President, Global Corp Affairs &  
Public Policy  
EMC Corporation  
Hopkinton

Kenneth Handler  
Director  
Bernstein Global Wealth Management  
Boston

Brian A. Hodgett  
Director, Community & Government Relations  
Procter & Gamble Gillette  
Boston

## BOARD OF TRUSTEES

Joseph F. Ailinger, Jr.  
Vice President – Media Relations  
The Bank of New York Mellon  
Boston  
  
W. Gerald Austen, M.D.  
Edward D. Churchill  
Professor of Surgery  
Surgeon-in-Chief, Emeritus  
Massachusetts General Hospital  
Boston  
  
Dennis G. Austin  
Director, State Government Relations  
Raytheon Company  
Waltham  
  
Maura O. Banta  
Corporate Community Relations Manager  
IBM Corporation  
Waltham  
  
Scott Brown  
Vice President, General Counsel and  
Global Head of NIBR Patents  
Novartis Institutes for Biomedical  
Research  
Cambridge  
  
Christopher N. Buchanan  
Senior Manager, Public Affairs  
Wal-Mart Stores, Inc.  
Plymouth  
  
Bruce M. Bullen  
Interim CEO  
Harvard Pilgrim Health Care  
Wellesley  
  
Ann Carter  
Executive Vice President, COO  
Rasky Baerlein Strategic Communications, Inc.  
Boston  
  
Elizabeth Chace-Marino  
Director, Government Affairs  
The Stop & Shop Supermarket Company  
Boston  
  
Veda Clark  
President  
Lite Control  
Hanson  
  
Kenneth A. Cohen, Esq.  
Partner  
Goodwin Procter LLP  
Boston

William S. Hogan, Jr. President and CEO Easthampton Savings Bank Easthampton	Paul O'Connor Vice President, Taxes Millipore Corporation Billerica
Ann S. Hurd Corporate Affairs Manager Intel Massachusetts, Inc. Hudson	Thomas L. P. O'Donnell, Esq. Of Counsel Ropes & Gray LLP Boston
William F. Kennedy, Esq. Partner Nutter McCennen & Fish LLP Boston	Kathleen King Parker, Esq. Pierce Atwood LLP Partner Boston
Karen Kruck Partner Walker Lane Capital Boxford	John R. Regier, Esq. Partner Mintz Levin Cohn Ferris Glovsky and Popeo P.C. Boston
Edward H. Ladd Chairman Emeritus Standish Mellon Asset Management LLC Boston	Mark Robinson Partner Bingham McCutchen LLP Boston
Stanley J. Lukowski Chairman Emeritus Eastern Bank Boston	Dennis Ross Executive Vice President, Global Tax State Street Corporation Boston
Ted MacLean General Manager Northeast District Microsoft Waltham	Thomas Samoluk Vice President and Counsel John Hancock Financial Services, Inc. Boston
James E. Mahoney Corporate Communications & Public Policy Executive Bank of America Boston	Jeffrey N. Saviano Tax Partner, Director New England Ernst & Young LLP Boston
Peter Markell Vice President for Finance Partners Healthcare Boston	Robert K. Sheridan President and CEO Savings Bank Life Insurance Woburn
Douglas M. McGarrah, Esq. Partner Foley Hoag LLP Boston	Shirley Singleton President and CEO Edgewater Technology Wakefield
Patricia McGovern General Counsel, Senior Vice President, Corporate & Community Affairs Beth Israel Deaconess Medical Center Boston	James J. Skeffington Partner Edwards, Angell, Palmer & Dodge LLP Providence
Keith C. McLean-Shinaman Senior V.P., Finance and Treasurer Baystate Health, Inc. Springfield	John Stefanini Counsel DLA Piper LLP (US) Boston
Richard A. Moore, P.E. Chairman and Managing Director for International Projects Tetra Tech Rizzo Framingham	David Weinstein Boston
Joseph Newman Vice President of Government Affairs – Massachusetts National Grid Boston	Peter Welsh EVP, Commercial Group Suffolk Construction, Inc. Boston
Robert T. Noonan Partner in Charge - Tax, N.E. & Upstate NY KPMG LLP Boston	Peter T. White President J.F. White Contracting Company Framingham
	James R. Williams Second V.P. Associate General Counsel MassMutual Financial Group Springfield
	Thomas Wroe, Jr. Chief Executive Officer Sensata Technologies, Inc. Attleboro

**This booklet is presented as a public service  
with the help of a grant from  
FirstSouthwest.**



The Massachusetts Taxpayers Foundation is a nationally recognized, nonprofit research organization working to promote the most effective use of tax dollars, improve the operations of state and local governments, and foster positive economic policies. Our credibility is based upon independent, objective and accurate analysis of state and local spending, taxes and the economy. The quality and impact of the Foundation's work is reflected in numerous prestigious national awards earned for research on business costs, capital spending, state finances, MBTA restructuring, state government reform, and health care.

**Massachusetts Taxpayers Foundation**  
333 WASHINGTON STREET  
BOSTON, MA 02108  
617-720-1000  
FAX 617-720-0799  
[www.masstaxpayers.org](http://www.masstaxpayers.org)