



Massachusetts Taxpayers Foundation

# *Municipal Financial Data*

*40th Edition*

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Municipal Financial Data  
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# **Municipal Financial Data**

## **40th Edition**

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### **December 2010**

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

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

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## **Major Trends in Local Finance**

Driven by the global economic recession and the state's fiscal crisis, municipalities weathered one of their most difficult years in the Proposition 2 ½ era in fiscal 2010. Total municipal spending and revenues grew by a minuscule 0.1 percent, second only to the 0.2 percent decline in 1992.

### **Revenues**

Three major revenue sources – local aid, local receipts, and new construction – declined sharply in fiscal 2010.

Local aid was cut by \$550 million between the original fiscal 2009 budget and the fiscal 2011 budget. Following mid-year cuts of \$200 million in 2009, local aid was reduced by \$325 million in 2010, the result of a \$95 million increase in Chapter 70 education aid and a \$420 million reduction in general government aid and non-Chapter 70 education aid. The increase in Chapter 70 assistance was supported by \$172 million in federal stimulus dollars.

The economic recession also dealt a blow to local receipts, the third largest source of municipal revenues after property taxes and local aid. Local receipts, which include economically sensitive motor vehicle taxes, building permits, and investment income, fell by \$116 million in fiscal 2010. That 2.9 percent decline is the largest since 1982.

The recession also took a toll on new construction which plummeted from \$220 million in fiscal 2009 to \$178 million in 2010, a 19 percent decline comparable to the drop

in 1991 and exceeded in the Proposition 2 ½ era only by the 27 percent decrease in 1992.

Because of the decline in new construction and the limited number of Proposition 2 ½ overrides, total property tax revenue grew only 4.1 percent in 2010 compared to average annual growth of 5.5 percent between fiscal 2000 and 2009. For fiscal 2010, voters approved only \$17 million in operating overrides, a sharp drop from the \$37 million approved for fiscal 2009 and the lowest in a decade.

As a further constraint, very few communities have excess capacity, the amount of additional property tax revenue that a city or town may raise without an override. In 2010, 270 of the state's 351 communities had virtually no excess capacity (less than 1 percent). The statewide total of \$217 million was concentrated in a handful of communities; Cambridge alone accounted for \$98.6 million of that total.

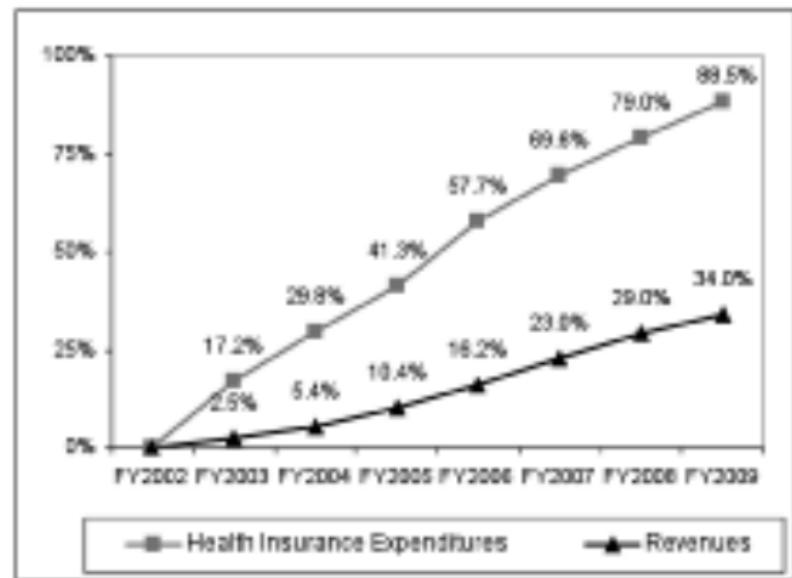
Because of the reduction in state aid and local receipts, cities and towns are relying ever more heavily on the property tax. In 2010, property taxes accounted for 55 percent of all revenues, the highest percentage since voters approved Proposition 2 ½ 30 years ago.

## **Expenditures**

Given the tiny 0.1 percent increase in municipal revenues and the ever-rising costs of employee benefits, a large number of cities and towns were forced to resort to layoffs and cuts in programs and services in fiscal 2010, with more cutbacks on the horizon.

The number one problem facing municipalities is the escalating cost of health insurance for employees and retirees. Total municipal health expenditures have almost doubled since fiscal 2002, from \$1.09 billion to \$2.05 billion, growing more than three times as fast as inflation. As a result, health insurance costs are taking a larger and larger share of local budgets. Since 2002, health insurance expenditures have grown by 88.5 percent, more than twice the 34 percent increase in municipal revenues (Figure 1). Furthermore, these expenditures do not begin to account for the large and growing unfunded municipal liabilities for retiree health benefits—estimated at tens of billions of dollars statewide.

**Figure 1**  
**Growth in Municipal Health Expenditures**  
**and Total Municipal Revenues**  
**(Fiscal 2002 - 2009)**



The growth in the costs of health insurance and pensions is seriously compromising the capacity of cities and towns to provide an adequate education for students as well as other basic municipal services. The key step in addressing the health insurance issue is to give local officials the power to design their health insurance plans outside of collective

bargaining, just as the state does in managing its health insurance costs. This would provide large and immediate savings for most communities.

The pressures on municipal finances will get worse before they get better. Local aid almost certainly will be cut further in 2012. Although the economy is recovering slowly, new construction and local receipts will likely remain at their reduced levels through 2012. At the same time, the federal stimulus money that has supported local schools is ending. While some communities will carry the last of their federal dollars into 2012, that will not begin to cover the shortfall in revenues. Local governments will be feeling a fiscal squeeze for years to come.

## **2009 Financial Summary**

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	<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>

## **2010 Financial Summary**

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

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\*For revenue, "all other" includes funds from various non-tax sources, including any prior year surplus, that also support expenditures.

\*\*In 2010, local aid includes \$160.5 million of federal stimulus aid for education (excluding \$12 million of direct aid to regional schools).

## Statewide Data

Total by Fiscal Year (\$, Millions)	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Total Amount to Raise*</b>	15,335	16,207	16,608	17,084	17,886	18,827	19,938	20,905	21,721	21,734
Revenues										
Property Taxes	7,520	8,004	8,494	9,016	9,483	9,983	10,489	10,987	11,553	12,024
Total Local Aid	4,310	4,500	4,366	4,130	4,308	4,445	4,803	4,992	5,051	4,834
Chapter 70 Education Aid**	2,492	2,688	2,734	2,615	2,675	2,761	2,930	3,118	3,309	3,404
Unrestricted Government Aid***	819	818	778	661	736	761	920	935	844	936
Local Receipts	2,653	2,751	2,864	3,003	3,166	3,416	3,647	3,879	3,994	3,878
Spending										
Local Expenditures	14,934	15,810	16,212	16,666	17,461	18,399	19,477	20,443	21,245	21,268
Assessments	228	229	236	242	248	260	282	290	297	294
Abatements and Refunds	173	167	160	176	176	168	178	172	179	171
Proposition 2 1/2										
Maximum Levy Limit	7,725	8,202	8,675	9,191	9,656	10,180	10,693	11,209	11,758	12,242
New Construction	202	213	214	231	215	223	229	218	220	178
Excess Capacity	205	198	181	174	172	197	204	220	205	217
Overrides (\$ approved)	21	30	49	40	27	49	34	37	37	17
Debt/Capital Exclusions	237	285	295	328	331	348	350	355	370	373
Other Measures										
Net Free Cash****	542	559	467	506	461	593	621	693	731	688
Stabilization Funds****	346	410	437	461	450	439	459	515	621	670

\*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.

\*\*\*Beginning in FY 2010, "Unrestricted Government Aid." Before FY 2010, "Unrestricted Government Aid" includes Lottery Aid only.

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

## Statewide Data

	Percent Change by Fiscal Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Total Amount to Raise*		6.7	5.7	2.5	2.9	4.7	5.3	5.9	4.9	3.9	0.1
Revenues											
Property Taxes	5.9	6.4	6.1	6.1	5.2	5.3	5.1	4.7	5.1	4.1	
Total Local Aid	7.4	4.4	-3.0	-5.4	4.3	3.2	8.0	3.9	1.2	-4.3	
Chapter 70 Education Aid**	6.8	7.9	1.7	-4.4	2.3	3.2	6.1	6.4	6.1	2.9	
Unrestricted Government Aid***	8.4	-0.1	-4.8	-15.0	11.3	3.4	20.8	1.6	-9.7	11.0	
Local Receipts	6.6	3.7	4.1	4.9	5.4	7.9	6.8	6.4	3.0	-2.9	
Spending											
Local Expenditures	6.9	5.9	2.5	2.8	4.8	5.4	5.9	5.0	3.9	0.1	
Assessments	0.7	0.7	3.0	2.5	2.4	4.7	8.6	2.7	2.3	-0.8	
Abatements and Refunds	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	5.9	6.2	5.8	5.9	5.1	5.4	5.0	4.8	4.9	4.1	
New Construction	15.4	5.4	0.1	8.2	-7.0	3.7	2.7	-5.0	1.1	-19.1	
Excess Capacity	7.3	-3.3	-8.5	-3.8	-1.1	14.4	3.6	7.8	-7.0	6.0	
Overrides (\$ approved)	206.7	45.0	62.8	-18.8	-31.8	80.8	-29.8	8.3	0.7	-55.3	
Debt/Capital Exclusions	14.9	20.1	3.8	11.0	0.9	5.3	0.6	1.3	4.4	0.7	
Other Measures											
Net Free Cash****	11.8	3.2	-16.6	8.5	-9.0	28.8	4.7	11.6	5.4	-5.9	
Stabilization Funds*****	14.4	18.6	6.5	5.6	-2.3	-2.4	4.4	12.3	20.7	7.8	

\*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.

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

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

## **Explanation of Tables**

The following tables present local financial information for fiscal 2009 and 2010. For each year, two tables are provided, one showing municipal financial data and the other community tax rates. In addition, two tables detailing local debt and other characteristics follow the fiscal 2009 tables. The following list explains column headings for the tables.

### **Column Headings for 2009 and 2010 Municipal Financial Data Tables**

(with statewide totals for 2010)

#### **Population**

The 2009 population as estimated by the U.S. Census Bureau. It is used to compute per capita statistics.

**State Total: 6,593,587**

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

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

**2010 State Total: \$21.73 billion**

#### **Change**

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

**2010 State Average: 0.1 percent**

#### **Expenditures**

##### **Local**

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

**2010 State Total: \$21.27 billion**

## **Change**

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

**2010 State Average: 0.1 percent**

## **Assessments**

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

**2010 State Total: \$294 million**

## **Change**

The percent change in assessments from the prior fiscal year.

**2010 State Average: -0.8 percent**

## **Revenue Sources**

### **Property Taxes**

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

**2010 State Total: \$12.02 billion**

## **Change**

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

**2010 State Average: 4.1 percent**

## **Local Aid**

Total amount paid by the state to the city or town as aid or reimbursements. This total is shown on the “cherry sheet,” a report issued yearly to a city or town estimating state and county charges and the state aid it will receive. The amount in our tables includes any additional lottery distribution not shown on the cherry sheet. It excludes regional school aid and school choice tuition payments to receiving districts.

**2010 State Total: \$4.83 billion**

## **Change**

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

**2010 State Average: -4.3 percent**

## **Local Receipts**

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

**2010 State Total: \$3.88 billion**

## **Change**

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

**2010 State Average: -2.9 percent**

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

## **Tax Limit**

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

**2010 Total: \$12.24 billion**

## **Excess Capacity**

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

**2010 Total: \$217 million**

## **Percent**

Excess capacity expressed as a percent of total property taxes.

**2010 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.

**2010 Total: \$178 million**

## **Column Headings for 2009 and 2010 Tax Rates Tables**

(with statewide totals for 2010)

## **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, 2009 provides the basis for fiscal 2010 taxes).

**2010 State Total: \$934.72 billion**

## **Year Certified**

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

## **Tax Rates**

### **Composite**

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

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

### **2010 State Average: \$12.90 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 municipality's debt issuance rating by Moody's Investors Services as of October 2010. These ratings reflect the April 2010 global rating scale recalibration. Current ratings may be found at [www.moodys.com](http://www.moodys.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, 2009 divided by the 2009 population.

### **2010 State Average: \$1,814**

#### **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.

### **2010 State Average: 1.1 percent**

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

### **Per Capita Amounts**

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

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

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

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

Total equalized property valuation as of September 24, 2009, as determined biennially by the Department of Revenue, divided by 2009 population. At the time of printing, the equalized values for January 1, 2010 are estimates only.

**2010 State Average: \$164,070**

#### **Expenditures per Capita**

Total local expenditures divided by 2009 population.  
**2010 State Average: \$3,226**

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

The 2010 residential tax rate multiplied by the average value of a single-family residence in Massachusetts in 2010, as reported by the Department of Revenue. The Department's calculation of the statewide single family average value excludes the 14 communities with residential exemptions, which account for 17 percent of the state's population.

**2010 State Average: \$4,390**

### **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 each community's share of the district's foundation enrollment.

**2009 State Average: 21.4 percent**

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

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

CITY/Town	Population	2010 Municipal Financial Data										Excess Capacity		Levy from Growth				
		Total Amount to Raise		Local Expenditures		Assessments		Revenue Resources		Local Receipts		2010						
		2009	2010 Change	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)			
Brookline	56,410	227,035	2.7	219,899	2.6	5,518	2.6	152,681	3.7	16,536	-12.3	45,577	0.9	152,715	34	0.0	1,828	1,762
Buckland	1,989	4,248	2.7	4,181	2.7	21	5.3	2,989	1.2	291	-13.3	521	-10.4	3,001	12	0.4	46	30
Burlington	25,688	106,893	1.8	105,277	1.9	571	0.8	78,983	5.0	8,270	-10.0	14,874	-6.2	80,745	1,762	2.2	2,714	1,312
CAMBRIDGE	108,780	511,328	-0.1	498,071	-0.1	8,894	1.3	268,663	5.4	30,222	-19.0	129,964	0.8	367,222	98,559	36.7	8,674	9,789
Canton	22,382	80,452	4.6	78,690	4.7	760	1.8	53,682	5.8	6,582	-9.5	16,632	0.2	55,093	1,411	2.6	994	779
Carlisle	4,878	24,614	2.8	24,484	2.8	28	13.6	20,260	3.9	1,253	-20.1	2,795	22.5	20,367	108	0.5	167	299
Carver	12,034	32,616	-1.4	32,132	-1.5	181	5.8	16,705	3.3	11,905	-5.0	2,667	1.6	16,709	4	0.0	239	130
Charlemon	1,386	2,949	-2.7	2,899	-3.2	23	211.8	2,092	1.2	322	-12.2	235	-13.0	2,170	78	3.7	34	25
Charlton	12,637	23,560	-1.5	23,397	-1.2	30	-19.6	15,177	5.3	1,362	-16.7	4,777	-5.5	15,179	2	0.0	234	172
Chatham	6,753	40,763	1.4	39,973	1.4	568	5.3	24,311	1.4	1,875	-8.1	9,183	2.6	24,318	8	0.0	256	251
Chelmsford	34,111	103,888	-0.7	103,069	-0.7	315	1.0	73,560	3.1	16,083	-3.3	10,794	-9.3	73,560	0	0.0	876	878
CHELSEA	37,483	131,437	-0.6	128,403	-0.6	2,600	12.6	35,322	6.2	66,449	-4.0	27,380	7.5	35,336	14	0.0	962	1,241
Cheshire	3,304	4,988	4.7	4,907	5.0	43	5.8	2,845	7.8	961	-10.1	894	-1.6	2,857	12	0.4	41	30
Chester	1,308	3,169	-0.8	3,150	0.0	3	-17.0	2,135	2.8	339	-9.6	271	-9.8	2,138	3	0.1	69	24
Chesterfield	1,270	2,789	-0.4	2,747	-0.4	18	6.8	2,205	4.5	288	-9.2	188	0.7	2,386	181	8.2	72	32
CHICOPEE	55,994	161,005	3.4	158,912	3.5	588	14.8	61,340	1.8	62,590	-1.2	27,047	1.8	62,395	1,054	1.7	1,122	614
Chilmark	894	7,617	-17.8	7,342	-18.2	243	-1.0	6,213	1.0	8	-43.0	1,142	-47.1	6,362	149	2.4	83	70
Clarksburg	1,615	3,683	-2.1	3,642	-2.2	7	9.5	1,239	2.4	2,223	0.7	320	10.0	1,430	190	15.4	17	11
Clinton	14,196	38,313	-1.2	38,023	-1.2	78	-16.7	17,311	6.2	14,730	-5.2	5,438	-7.9	17,327	15	0.1	268	256
Cohasset	7,409	40,559	4.2	39,391	4.4	961	-3.9	27,363	3.4	2,247	-6.7	9,509	6.6	27,379	16	0.1	445	433

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

CITY/Town	Population	2010 Municipal Financial Data										Levy from Growth			
		Total		Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity			
		2009	2010 Change	(\$000)	(%)	2010 Change	(%)	(\$000)	(%)	2010 Change	(%)	(\$000)	(%)	(\$000)	(%)
Erving	1,549	9,784	0.2	9,693	0.0	8	-27.9	6,890	2.8	1,212	-1.3	991	13.4	6,941	50
Essex	3,342	14,656	3.5	14,512	3.7	27	-47.3	10,174	4.3	238	-24.5	3,458	-2.8	10,223	49
EVERETT	38,303	145,811	-2.6	139,632	-2.9	4,818	5.7	78,428	6.7	47,996	2.2	19,626	-4.6	78,633	205
Fairhaven	16,111	48,686	-3.6	47,952	-3.5	255	0.0	21,741	4.1	11,308	-4.9	10,991	-14.7	21,751	10
FALL RIVER	90,885	241,576	-5.8	238,718	-5.9	1,818	11.1	69,161	7.6	123,430	-4.3	43,525	-9.1	69,221	60
Falmouth	32,824	116,017	7.4	114,129	7.4	1,284	1.4	75,436	4.7	9,751	-4.5	23,158	-1.4	75,534	98
FITCHBURG	42,161	116,896	-2.5	114,965	-2.7	795	1.2	37,843	3.6	53,255	-3.9	23,719	-7.5	37,843	1
Florida	675	3,055	11.8	3,032	12.2	1	26.3	1,924	8.4	637	1.4	182	-6.5	1,924	1
Foxborough	17,087	60,436	7.7	59,682	8.3	314	5.6	32,892	10.3	11,387	-0.8	11,499	2.2	32,909	18
Framingham	67,185	237,954	0.2	234,691	0.2	1,514	-1.3	152,568	3.8	32,251	-1.4	49,770	-7.4	152,661	93
Franklin	32,079	108,416	-3.3	107,288	-3.2	567	4.0	52,388	3.7	32,714	-4.6	19,315	-16.5	52,402	15
Freetown	9,076	21,194	0.8	20,709	1.1	189	-2.2	14,325	3.7	3,219	-9.1	3,007	-3.5	14,335	10
GARDNER	20,972	55,315	-2.3	54,824	-2.4	299	12.3	17,864	4.0	24,073	-5.0	11,860	2.1	17,875	11
Aquinnah (Gay Head)	370	3,472	4.7	3,388	4.7	64	8.2	2,691	7.4	6	3.9	646	6.6	2,700	10
Georgetown	8,726	24,122	-2.4	23,832	-2.2	160	10.2	13,011	3.9	6,288	-2.2	4,624	-0.1	13,019	8
Gill	1,396	2,780	2.4	2,717	2.1	8	-9.4	2,041	6.7	238	-10.4	246	-15.2	2,041	1
GLOUCESTER	30,534	97,290	1.3	94,258	1.0	2,582	4.3	56,847	3.7	11,534	-8.9	24,328	-0.4	56,888	41
Goshen	957	2,982	5.8	2,944	5.7	11	60.1	1,815	4.6	214	-6.4	363	19.3	1,826	41
Gosnold	85	1,224	-7.9	1,210	-7.5	11	-0.2	512	1.8	42	-8.6	628	-3.4	524	12
Grafton	17,800	44,279	0.9	43,643	0.7	139	-7.2	26,783	6.8	10,663	5.2	5,918	-4.4	26,793	10

Granby	6,305	18,556	-21.9	18,098	-22.3	382	-2.3	8,429	4.1	5,669	-3.9	1,421	-7.9	8,431	2	0.0	106	136
Granville	1,643	4,620	-3.2	4,575	-3.4	2	12.1	2,322	9.1	1,506	-16.9	480	-7.6	2,328	6	0.3	48	41
Great Barrington	7,358	22,521	0.6	22,298	0.9	74	5.1	16,716	3.1	830	-18.6	2,667	-6.4	17,581	865	5.2	311	156
Greenfield	17,537	48,474	-2.8	48,010	-2.7	168	-5.5	24,263	0.9	15,346	-1.7	7,142	-4.7	24,350	87	0.4	231	240
Groton	10,781	31,861	0.2	31,563	0.2	77	2.5	24,215	3.5	802	-23.6	5,918	-9.5	24,230	15	0.1	326	245
Groveland	7,456	14,415	-0.4	14,098	-0.1	160	-5.9	10,232	5.4	880	-27.5	2,429	-2.5	10,237	6	0.1	78	38
Hadley	4,753	14,882	-5.5	14,490	-5.9	219	-3.6	8,620	3.1	1,489	-2.4	3,878	-18.1	8,621	1	0.0	170	131
Halifax	7,790	20,327	1.3	20,036	1.6	104	2.5	12,490	3.0	4,030	-1.9	2,571	-7.4	12,507	17	0.1	122	99
Hamilton	8,251	26,748	1.8	26,365	1.9	232	-4.8	22,447	2.5	762	-23.6	3,336	-1.2	22,573	126	0.6	245	176
Hampden	5,386	10,487	0.9	10,418	1.3	11	1.0	8,903	8.3	636	-15.8	754	-28.8	9,017	114	1.3	217	99
Hancock	1,264	1,844	1.0	1,812	1.3	7	3.5	1,138	19.6	380	-8.2	269	-0.2	1,798	660	58.0	14	15
Hanover	14,115	52,568	4.4	52,125	4.4	188	1.5	31,999	9.8	9,347	-2.8	8,934	1.0	32,012	14	0.0	456	356
Hanson	10,139	20,209	-1.7	19,888	-1.8	129	1.2	14,470	5.2	1,245	-17.0	2,719	1.4	14,477	7	0.0	207	141
Hardwick	2,673	4,609	-4.4	4,507	-4.4	30	-0.1	2,874	7.7	467	-8.8	906	-15.0	2,957	83	2.9	61	31
Harvard	6,156	21,859	-0.1	21,391	0.0	389	-3.1	16,322	2.8	3,203	-9.6	1,772	-4.0	16,328	7	0.0	269	120
Harwich	12,254	56,670	2.0	55,708	2.1	562	-2.2	34,763	6.2	3,718	-8.3	15,199	2.5	34,778	15	0.0	432	283
Hatfield	3,262	9,321	5.2	9,243	5.1	3	-2.6	5,201	0.9	1,141	-6.9	2,055	14.6	5,229	28	0.5	61	28
HAVERHILL	61,588	160,287	-0.4	158,486	-0.3	1,237	-8.5	78,131	3.7	49,991	-4.5	27,171	-10.9	78,136	5	0.0	1,311	834
Hawley	337	867	-7.7	854	-7.3	1	-16.4	690	10.5	67	-26.3	39	-15.6	693	3	0.5	20	7
Heath	796	2,031	-5.7	2,010	-5.6	1	59.0	1,600	4.2	85	-70.7	120	-6.4	1,680	80	5.0	37	6
Hingham	23,270	82,298	0.2	81,288	2.6	687	-73.8	60,701	10.1	9,460	3.9	11,898	-22.3	60,840	139	0.2	1,083	1,083
Hinsdale	1,909	4,613	0.9	4,534	1.7	22	1.6	3,073	2.3	353	-11.5	484	31.0	3,536	464	15.1	90	131
Holbrook	10,738	32,467	-2.2	31,885	-2.3	318	-3.2	19,688	3.1	6,355	-5.5	6,329	-8.3	19,691	3	0.0	226	151
Holden	17,638	44,788	3.9	44,480	4.0	130	-8.7	27,883	3.0	3,787	-7.0	10,391	10.9	27,898	15	0.1	474	294
Holland	2,566	5,965	-0.6	5,866	-0.9	6	18.1	4,409	3.2	1,146	0.5	345	-11.5	4,410	2	0.0	63	57

CITY/Town	Population	2010 Municipal Financial Data										Levy from Growth			
		Total		Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity			
		2009	2010 Change	(\$000)	(%)	2010 Local	Change	Assessments	2010 Local Aid	Change	2010 Local Receipts	Change	2010 (%)	(\$000) (%)	
Holliston	14,193	52,999	3.0	52,707	3.5	159	-5.6	33,618	5.0	10,740	-4.7	6,122	-6.5	33,629	12.0
HOLYOKE	40,005	143,499	0.0	139,184	0.3	3,928	-1.6	46,302	3.7	79,330	-2.8	14,121	-0.2	46,315	13.0
Hopedale	6,241	22,114	-2.7	21,928	-2.6	23	-13.1	10,191	1.2	7,962	-4.3	2,959	-5.9	10,476	2.8
Hopkinton	14,657	62,466	-1.0	61,898	-0.7	169	-3.2	44,363	2.2	9,154	-9.2	7,682	-15.6	45,048	686.5
Hubbardston	4,479	7,173	0.0	6,998	0.2	20	-6.5	5,254	3.6	496	-10.6	1,019	-12.5	5,256	2.0
Hudson	20,005	62,294	4.2	60,308	4.0	1,610	9.5	35,745	6.3	11,932	3.4	10,382	2.8	35,750	5.0
Hull	11,123	36,027	1.1	35,230	0.5	313	0.0	22,376	3.0	5,981	-8.7	6,170	1.3	22,393	17.1
Huntington	2,233	4,577	-0.3	4,552	0.0	11	40.8	2,798	6.8	568	-12.9	655	4.2	2,800	2.1
Ipswich	13,412	43,182	0.2	42,539	0.3	256	0.3	28,229	3.3	5,918	-5.3	6,798	-3.8	28,245	16.1
Kingston	12,484	41,332	-2.6	40,848	-2.8	175	1.0	24,525	2.8	6,317	-2.1	9,446	-8.7	24,530	5.0
Lakeville	10,623	23,825	-3.8	23,455	-3.8	148	-1.8	15,838	3.0	3,213	-14.0	2,722	-4.7	15,844	7.0
Lancaster	7,034	17,205	-3.5	16,988	-3.3	112	-2.1	13,274	4.7	1,009	-8.8	2,152	-15.8	13,279	5.0
Lanesborough	2,853	9,782	1.0	9,598	0.4	46	42.9	6,670	7.4	1,715	-6.0	974	-8.2	6,672	1.0
LAWRENCE	70,592	259,536	5.3	252,872	5.1	6,178	3.6	47,338	5.2	168,211	-0.5	26,805	-14.1	47,371	32.1
Lee	5,740	21,942	-0.5	21,669	-0.5	47	2.0	11,212	3.7	3,376	-4.4	5,076	3.3	12,060	848.7
Leicester	11,140	27,382	0.8	27,145	0.9	110	7.9	11,359	3.2	11,982	-5.1	1,470	-13.8	11,360	1.0
Lenox	5,084	24,768	6.5	24,637	6.9	55	3.2	12,495	3.1	3,039	-5.9	5,428	12.0	12,497	2.0
LEOMINSTER	42,293	121,220	3.4	119,125	3.5	671	-0.6	48,513	3.9	49,343	-0.5	15,986	20.5	53,733	5,220.8
Leverett	1,787	5,620	-3.1	5,596	-3.0	2	-8.6	4,124	3.6	483	-11.2	562	-31.4	4,146	23.5
Lexington	30,929	174,753	6.0	173,211	6.3	692	1.4	121,667	4.6	9,017	-7.8	35,490	10.9	121,726	59.0

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

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

NEW BEDFORD	91,112	292,017	-1.3	288,958	-1.3	1,758	9.3	92,149	3.8	140,703	-2.7	54,988	-1.7	92,183	34	0.0	1,383	1,147
New Braintree	1,135	1,977	-1.6	1,943	-2.2	1	-40.3	1,593	2.7	175	-10.5	122	-11.8	1,603	10	0.6	41	22
New Marlborough	1,508	4,426	-2.4	4,375	-2.7	17	6.6	3,710	2.8	149	-13.2	318	-11.1	3,712	2	0.0	60	48
New Salem	957	2,291	2.5	2,253	3.1	18	1.6	1,482	3.3	126	-37.8	588	19.3	1,483	1	0.1	43	13
Newbury	6,912	17,642	6.1	17,360	5.8	225	36.5	13,019	4.6	1,381	-5.9	1,952	-6.4	13,028	9	0.1	117	66
NEWBURYPORT	17,594	60,895	0.2	60,406	0.3	207	-27.6	39,291	3.4	6,181	-14.4	13,670	-3.0	39,338	47	0.1	558	402
NEWTON	84,600	350,446	5.0	342,245	5.1	5,371	2.3	233,300	3.7	24,107	-11.6	74,144	5.9	233,389	89	0.0	3,712	2,829
Norfolk	11,188	32,626	2.9	32,128	3.0	331	2.5	21,122	3.7	4,886	-15.3	5,362	3.4	21,130	8	0.0	413	322
NORTH ADAMS	13,816	40,331	1.2	38,909	1.3	1,220	7.1	11,602	5.0	19,364	-7.1	6,546	-4.7	12,449	847	7.3	300	88
North Andover	27,759	86,905	-2.0	84,312	-2.2	2,221	2.6	56,715	3.0	9,187	-8.7	21,835	-2.0	56,740	24	0.0	533	624
North Attleborough	27,825	86,992	0.7	84,410	0.6	2,067	5.6	39,140	2.8	25,019	-5.8	17,468	2.6	39,175	35	0.1	313	155
North Brookfield	5,057	13,901	-3.4	13,827	-3.3	11	-23.7	4,937	3.6	5,124	-5.5	2,633	-9.5	4,944	7	0.1	90	52
North Reading	14,463	54,872	1.8	54,279	1.6	169	1.4	33,731	4.0	9,320	1.2	8,974	-0.5	33,754	23	0.1	856	586
NORTHAMPTON	28,370	91,304	2.0	90,450	2.1	441	3.1	40,367	8.5	16,180	-6.9	30,565	-1.4	40,377	11	0.0	686	376
Northborough	14,863	48,663	1.0	48,214	0.9	165	-6.7	35,640	4.1	5,435	-2.3	6,696	-9.1	35,785	145	0.4	676	720
Northbridge	14,720	44,239	1.1	43,813	1.1	170	3.3	15,974	-1.7	18,276	-2.8	6,905	14.2	15,983	10	0.1	254	124
Northfield	3,311	6,758	-4.1	6,701	-4.2	7	6.2	5,482	1.8	371	-35.2	762	2.4	5,485	3	0.1	79	29
Norton	19,315	52,456	1.5	51,902	1.7	369	-5.0	25,563	4.3	16,735	-5.6	6,707	-5.4	25,578	14	0.1	579	441
Norwell	10,336	43,375	2.5	41,885	2.5	949	-0.5	30,222	3.0	4,861	1.2	6,561	5.8	30,246	24	0.1	472	257
Norwood	28,459	157,917	8.3	156,257	8.5	913	0.0	51,359	5.6	9,509	-13.7	89,750	15.9	51,390	31	0.1	1,276	867
Oak Bluffs	3,954	25,835	-1.9	25,483	-1.9	254	1.1	18,104	2.7	1,540	-11.5	5,119	-11.3	18,138	34	0.2	187	122
Oakham	1,946	2,911	0.8	2,866	0.2	20	311.8	2,099	10.3	302	-15.0	357	-23.0	2,115	16	0.8	41	27
Orange	7,699	18,888	-3.9	18,383	-4.0	376	-1.2	7,360	1.8	7,332	-6.8	3,181	-3.4	7,364	5	0.1	118	78
Orleans	6,256	28,578	-2.1	27,980	-2.3	416	3.3	19,487	2.7	478	-40.0	6,939	-9.5	19,488	1	0.0	190	201
Otis	1,396	4,664	-4.7	4,589	-4.8	43	-2.6	3,836	0.1	112	-13.0	278	-0.4	3,923	86	2.2	74	52

CITY/Town	Population	2010 Municipal Financial Data									
		Total Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity	
		2009 (\$000)	2010 Change (%)	2010 Local (\$000)	2010 Change (%)	Property Taxes (\$000)	Local Aid (%)	Local Receipts (\$000)	2010 Change (%)	2010 (\$000)	2010 (%)
Oxford	13,813	35,697	3.3	35,431	3.5	65	-3.4	16,541	5.4	12,713	-2.7
Palmer	13,124	34,740	0.3	34,506	0.4	64	-10.7	14,631	2.9	15,120	-4.4
Paxton	4,832	11,422	8.4	11,254	8.1	59	-11.3	8,190	14.5	926	-7.8
PEABODY	51,726	146,957	0.9	140,540	1.1	5,371	-1.1	82,691	4.4	26,666	-8.9
Pelham	1,399	4,853	7.1	4,781	7.1	42	63.2	3,262	2.8	448	-0.1
Pembroke	18,848	54,534	1.4	54,006	1.5	236	0.9	30,214	2.8	15,648	4.2
Pepperell	11,508	22,909	1.0	22,669	1.0	26	4.3	14,808	8.2	1,400	-8.5
Peru	830	1,972	6.8	1,963	7.4	1	20.0	1,313	4.4	249	-11.7
Petersham	1,327	3,560	-0.5	3,517	-0.5	3	-12.8	2,049	5.8	604	-6.9
Phillipston	1,787	3,500	3.6	3,474	4.0	4	-18.6	2,581	6.0	209	-17.0
PITTSFIELD	42,432	128,033	-1.6	126,695	-1.7	478	0.0	60,259	4.2	49,346	-0.9
Plainfield	595	1,571	3.1	1,558	3.1	1	15.5	1,228	3.1	116	-8.0
Plainville	8,289	25,012	-1.4	24,474	-1.6	374	13.9	14,810	3.2	4,708	-6.0
Plymouth	56,845	184,999	1.0	183,200	1.0	849	-2.4	111,626	4.8	30,642	1.2
Plympton	2,800	7,429	2.2	7,287	2.0	49	0.8	5,692	4.5	818	-8.7
Princeton	3,520	9,198	-0.4	9,121	0.0	27	-11.0	7,273	4.1	792	-11.3
Provincetown	3,417	27,888	2.4	27,385	2.5	316	14.5	14,837	5.0	526	-3.6
QUITNCY	91,073	275,993	-3.7	270,320	-3.8	2,730	7.3	170,197	0.6	40,305	-4.0
Randolph	31,040	84,476	-1.1	83,196	1.8	980	-71.2	46,588	3.8	18,681	-7.2
Raynham	13,648	34,230	2.4	33,530	2.2	303	-0.8	25,102	3.5	1,433	-26.6

Reading	23,512	85,668	0.3	84,545	0.4	502	-0.8	50,129	2.0	13,624	-1.6	19,260	-2.9	50,181	52	0.1	556	553
Rehoboth	11,515	20,481	0.0	19,828	-0.9	292	-2.2	16,643	3.8	1,163	-14.6	2,332	-14.1	16,647	4	0.0	366	263
REVERE	51,693	138,182	1.5	130,899	1.2	6,483	11.3	61,893	3.7	49,229	3.9	29,456	8.3	61,930	37	0.1	903	699
Richmond	1,571	5,706	3.0	5,650	3.1	21	-3.8	3,910	2.5	767	-2.6	623	0.0	3,952	41	1.1	35	47
Rochester	5,312	16,411	0.4	16,214	0.3	69	-5.8	8,888	8.3	2,252	-15.8	4,568	2.2	8,896	8	0.1	128	156
Rockland	18,086	48,462	4.3	46,554	4.9	1,538	-1.9	24,428	18.8	13,324	-4.2	9,327	-11.9	24,441	14	0.1	415	292
Rockport	7,675	29,364	-0.3	28,800	-0.6	467	13.6	16,680	2.5	1,819	-41.8	8,488	-2.9	16,752	72	0.4	146	110
Rowe	347	4,049	14.9	4,011	14.5	3	-13.7	2,901	2.7	98	-8.4	82	9.9	2,903	1	0.0	8	4
Rowley	5,826	14,973	2.0	14,647	2.3	155	0.2	10,976	4.5	606	-19.3	2,879	1.3	10,983	7	0.1	199	107
Royalston	1,353	2,009	-8.7	1,975	-9.0	13	226.5	1,299	2.3	245	-3.8	250	-2.2	1,300	1	0.1	27	10
Russell	1,769	4,910	-13.5	4,814	-13.3	4	14.7	2,469	2.4	431	-12.3	1,705	4.6	2,496	27	1.1	102	25
Rutland	8,068	15,916	1.7	15,794	1.8	37	-13.6	10,182	4.8	1,786	-8.0	2,773	2.6	10,186	4	0.0	268	187
SALEM	41,361	124,162	-0.1	119,594	-0.5	3,466	2.7	70,082	4.5	28,734	3.5	25,747	-2.6	70,135	53	0.1	1,333	1,065
Salisbury	8,608	22,722	2.2	22,445	2.2	182	8.0	14,807	4.7	920	-18.4	6,206	-2.1	14,841	34	0.2	430	210
Sandisfield	849	2,492	-9.9	2,441	-10.4	1	-33.0	2,089	-2.6	82	-11.2	124	0.0	2,209	121	5.8	50	38
Sandwich	19,960	68,398	-0.8	67,537	-0.6	484	2.5	45,307	1.5	9,992	-9.1	7,748	-14.1	45,335	29	0.1	629	546
Sangus	27,946	71,868	1.0	70,687	1.2	784	0.5	48,100	3.7	8,494	-12.8	15,133	1.6	48,103	3	0.0	721	689
Savoy	707	2,006	-0.3	1,967	-0.4	16	-3.6	1,037	4.3	745	-4.3	118	-1.4	1,038	0	0.0	27	7
Scituate	18,297	66,048	1.1	65,529	1.1	269	0.5	42,054	3.1	7,087	-9.1	16,065	0.7	42,093	39	0.1	477	341
Seekonk	13,869	42,957	1.4	42,177	1.5	314	1.3	29,329	3.2	7,149	-13.5	4,521	7.0	29,376	47	0.2	750	467
Sharon	18,044	71,901	0.9	70,827	1.2	574	0.3	48,437	-1.3	10,307	1.7	8,049	-4.1	50,801	2,364	4.9	1,311	663
Sheffield	3,297	8,823	-4.5	8,729	-3.9	31	2.2	7,588	5.9	284	-17.7	577	-2.6	7,662	74	1.0	186	135
Shelburne	2,031	3,812	-4.8	3,780	-4.8	8	-8.4	2,846	3.0	247	-20.5	479	-13.1	2,862	16	0.6	69	25
Sherborn	4,285	22,776	-0.1	22,541	-0.2	65	0.7	19,435	1.7	1,041	-8.3	1,103	-17.9	19,653	217	1.1	228	195
Shirley	8,110	17,027	-1.4	16,814	-1.4	57	2.7	7,706	3.4	5,875	-7.2	2,724	-1.9	7,712	6	0.1	108	70

## 2010 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		Local Receipts		2010		2010	
		2009	2010 Change	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	(\$000)	(%)	((\$000))	(%)	((\$000))	(%)
Shrewsbury	33,973	97,483	-0.9	96,377	-1.0	34.7	-4.5	49,103	2.2	26,507	0.0	11,743	-8.1	49,186	83
Shutesbury	1,836	5,669	-1.3	5,633	-1.5	2	20.4	3,995	1.7	972	-4.1	566	0.7	4,038	43
Somerset	18,556	59,752	6.6	58,758	6.8	31.9	-5.8	38,410	1.7	6,941	-8.1	10,864	18.9	44,095	5,685
SOMERVILLE	76,460	203,521	0.1	197,031	0.1	5,007	1.1	96,493	4.3	48,588	-11.3	49,526	4.0	96,510	17
South Hadley	17,387	41,585	-1.8	41,226	-1.8	14.9	-2.8	20,470	2.9	12,074	-3.2	7,182	-1.1	20,470	0
Southampton	5,991	15,355	-2.7	15,283	-2.7	11	-40.1	8,163	5.0	3,439	-6.3	3,002	-10.1	8,167	4
Southborough	9,724	45,642	-0.2	45,189	0.4	11.9	-8.3	30,940	-0.9	5,575	2.6	5,491	-1.8	31,579	639
Southbridge	17,487	54,029	2.2	53,715	2.3	11.4	22.2	14,788	5.6	20,472	-5.9	12,578	10.3	15,244	456
Southwick	9,706	21,485	-0.2	21,314	-0.1	3.4	23.0	13,519	4.1	1,214	-13.7	5,009	10.7	13,520	2
Spencer	12,017	18,210	-1.7	17,883	-1.6	11.2	5.1	10,325	2.2	2,194	-11.8	4,145	2.7	10,332	7
SPRINGFIELD	155,575	579,405	-3.4	571,096	-3.4	2,940	4.3	170,817	4.7	331,888	0.1	43,750	0.7	170,824	7
Sterling	7,786	21,330	-2.6	21,165	-2.6	63	-6.6	14,536	0.0	1,707	-10.7	3,096	2.9	15,437	900
Stockbridge	2,196	9,668	8.8	9,477	9.2	90	2.5	6,031	1.6	146	-22.4	1,989	4.3	7,181	1,151
Stoneham	21,560	64,267	-1.1	63,127	1.0	558	-66.4	37,819	2.8	8,886	-10.1	14,723	0.6	37,828	9
Stoughton	27,169	85,019	1.7	81,885	1.7	2,534	1.9	47,414	5.9	16,526	-3.7	19,693	-1.0	47,441	27
Stow	6,671	24,662	9.8	24,331	9.8	85	1.8	19,400	5.0	944	-10.0	3,826	46.6	19,435	35
Sturbridge	8,859	27,657	-2.8	27,442	-2.5	105	-7.8	17,541	2.3	3,225	1.7	5,295	-5.2	17,633	91
Sudbury	17,714	81,095	-0.3	80,437	0.0	125	0.4	65,529	3.6	7,546	-5.3	7,355	-16.5	65,621	92
Sunderland	3,909	7,481	-7.5	7,353	-7.6	107	6.6	4,325	1.5	1,461	-9.8	794	-6.4	4,328	3
Sutton	9,180	27,265	0.6	27,065	0.9	73	-7.4	15,631	4.6	7,506	-4.0	2,642	-0.3	16,137	506
															3.2
															405
															205

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

CITY/Town	Population	2010 Municipal Financial Data										Tax Limit (\$000)	Excess Capacity (\$000) (%)	Levy from Growth (\$000) (%)				
		Total		Expenditures		Revenue Resources		Local Aid		Local Receipts								
		2009	Amount to Raise ( <span style="font-size: small;">\$000</span> ) (%)	2010 Change	Local Assessments (\$000) (%)	2010 Change	Property Taxes (\$000) (%)	2010 Change	Local Aid (\$000) (%)	2010 Change	Local Receipts (\$000) (%)							
Webster	16,877	38,684	-1.1	38,413	-0.4	120	-7.2	16,533	3.4	12,501	1.7	9,766	-2.6	16,535	2	0.0	263	174
Wellesley	27,412	133,035	-0.1	131,556	-0.2	1,049	2.8	94,131	5.5	9,748	7.3	25,781	-5.0	94,163	33	0.0	1,697	1,416
Wellfleet	2,789	18,597	0.5	18,229	0.4	262	2.8	13,336	11.8	450	-13.3	2,591	-31.8	13,379	43	0.3	79	87
Wendell	1,002	2,229	-2.8	2,173	-4.0	2	-1.1	1,519	6.1	276	-26.3	155	12.9	1,673	154	10.1	39	11
Wenham	4,778	15,732	-4.7	15,511	-4.5	121	1.1	11,985	2.4	401	-25.9	2,771	-2.1	11,996	10	0.1	191	47
West Boylston	8,109	23,115	-0.5	22,941	-0.5	66	-1.4	13,018	2.3	4,444	-6.2	3,658	-5.3	13,023	5	0.0	753	45
West Bridgewater	6,699	24,944	5.6	23,981	5.7	717	2.2	16,741	6.2	3,041	-3.8	3,353	-8.4	16,744	3	0.0	298	247
West Brookfield	3,863	9,260	34.2	9,152	34.8	9	-19.6	4,280	2.4	696	-14.0	820	0.0	4,289	8	0.2	67	26
West Newbury	4,406	13,041	-3.5	12,796	-4.0	129	39.5	9,870	3.1	347	-20.8	2,070	-6.2	9,878	7	0.1	143	95
West Springfield	28,165	90,580	2.0	87,861	2.4	1,819	-4.9	54,897	4.4	23,030	1.8	11,564	-1.1	55,392	495	0.9	1,008	1,059
West Stockbridge	1,432	4,922	-5.9	4,893	-5.9	1	-25.1	3,941	2.4	104	-19.1	395	-2.3	4,692	751	19.0	90	73
West Tisbury	2,701	15,535	-4.0	15,191	-4.3	229	4.8	11,340	1.4	933	-9.2	2,409	-19.1	12,244	904	8.0	102	99
Westborough	18,391	88,259	0.9	87,405	1.3	222	-3.0	57,604	3.2	9,638	-3.4	18,292	3.9	57,708	104	0.2	1,255	625
WESTFIELD	42,133	126,351	-0.1	122,939	-0.2	2,921	2.5	54,355	3.8	44,590	-3.1	25,300	0.2	54,400	45	0.1	1,066	686
Westford	22,624	94,036	-0.2	93,359	-0.1	226	1.5	55,928	3.0	21,387	2.4	14,378	-2.4	55,940	12	0.0	1,192	531
Westhampton	1,593	4,392	-1.2	4,347	-1.2	2	-7.7	3,385	3.2	610	2.0	295	0.0	3,412	27	0.8	91	47
Westminster	7,478	20,556	-13.5	20,095	-14.5	61	-7.0	13,333	0.0	779	-20.5	4,502	-7.3	14,324	991	7.4	213	152
Weston	11,954	79,037	0.7	78,393	0.8	258	2.1	58,075	1.9	4,435	-5.2	12,747	-4.9	60,446	2,370	4.1	1,122	1,112
Westport	15,504	31,584	0.3	30,891	0.6	373	-2.1	19,535	4.5	5,975	-10.7	4,705	-5.2	19,539	4	0.0	308	202
Westwood	14,350	68,418	-19.8	67,365	-19.9	530	2.0	51,832	2.9	7,856	2.6	7,528	-70.3	51,884	52	0.1	693	658

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

## 2010 Tax Rates

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

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

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

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

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

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

## Debt Characteristics

Moody's and Standard and Poor's (S&P) ratings are both from October 2010. In April 2010, Moody's recalibrated Massachusetts' state and local ratings to its global rating scale which acknowledges the relative risk of debt backed by different entities. Since government-backed debt is generally considered less risky than other types of debt, a changed rating is not necessarily the result of a changed financial condition. Ratings are given for information purposes only, and do not constitute a judgment on the part of MTF. For information about the significance of a given rating, contact the rating services (addresses on p. 12).

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

**Percent of Value:** Same debt total divided by the total equalized property value as of January 1, 2008, as determined by the Department of Revenue.

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Abington	A1	AA	1,417	1.1
Acton	Aaa	AAA	2,266	1.2
Acushnet	Aa3	—	1,661	1.3
Adams	—	A+	622	1.0
Agawam	Aa2	AA	839	0.8
Alford	—	—	0	0.0
Amesbury	—	A	1,829	1.3
Amherst	Aa2	AA	258	0.4
Andover	Aa1	AAA	2,808	1.2
Arlington	Aa1	AAA	1,265	0.7
Ashburnham	A1	—	1,058	0.9
Ashby	—	—	0	0.0
Ashfield	—	—	763	0.6
Ashland	Aa2	AA	3,626	2.1
Athol	A1	—	1,229	1.6
ATTLEBORO	A1	A+	2,511	2.2
Auburn	Aa3	—	1,495	1.1
Avon	Aa3	—	3,070	1.4
Ayer	Aa3	—	2,681	1.9
Barnstable	—	AAA	3,285	0.9
Barre	A1	—	828	0.9
Becket	—	—	0	0.0
Bedford	Aaa	AAA	3,361	1.5
Belchertown	—	A+	3,059	2.8
Bellingham	Aa2	AA	2,908	1.8
Belmont	Aaa	—	1,417	0.6
Berkley	A1	—	2,106	1.5
Berlin	Aa3	AA+	2,017	0.9
Bernardston	—	—	1,069	1.0
BEVERLY	Aa2	AA-	1,645	1.0
Billerica	Aa2	AA	1,708	1.1
Blackstone	—	AA-	1,732	1.5
Blandford	—	—	3,683	2.8
Bolton	Aa2	—	3,310	1.4
BOSTON	Aaa	AA+	1,414	0.9
Bourne	Aa2	AA-	1,918	0.7
Boxborough	Aa2	AAA	1,511	0.7
Boxford	Aa1	—	1,961	0.8
Boylston	Aa3	—	1,349	0.8
Braintree	Aa2	AA	695	0.4
Brewster	Aa2	AA-	2,426	0.6
Bridgewater	A2	—	989	0.9
Brimfield	—	—	400	0.3
BROCKTON	Aa3	A	2,706	2.9
Brookfield	—	—	889	0.9
Brookline	Aaa	—	1,718	0.6
Buckland	—	—	305	0.3
Burlington	Aa1	AA+	1,124	0.6
CAMBRIDGE	Aaa	AAA	2,913	1.2
Canton	Aa1	AAA	2,589	1.3

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Carlisle	Aa1	—	1,576	0.5
Carver	A1	AA-	416	0.4
Charlemont	—	—	289	0.3
Charlton	A1	AA	1,494	1.1
Chatham	Aa2	AAA	4,545	0.4
Chelmsford	Aa2	AA-	2,977	1.8
CHELSEA	A1	A+	1,506	2.0
Cheshire	—	A+	239	0.3
Chester	—	—	675	0.7
Chesterfield	—	—	506	0.4
CHICOPEE	Aa3	A+	489	0.7
Chilmark	—	AA+	5,274	0.1
Clarksburg	—	—	476	0.6
Clinton	A1	—	2,017	2.0
Cohasset	Aa1	AA+	6,854	2.0
Colrain	—	—	83	0.1
Concord	Aaa	—	3,561	1.1
Conway	—	—	317	0.2
Cummington	—	—	250	0.2
Dalton	Aa3	AA	171	0.2
Danvers	Aa1	AA+	1,205	0.7
Dartmouth	Aa2	AA	2,221	1.2
Dedham	—	AA+	1,561	0.9
Deerfield	Aa2	—	257	0.2
Dennis	Aa2	AA	1,474	0.3
Dighton	—	—	77	0.1
Douglas	Aa3	—	2,537	1.8
Dover	Aaa	AAA	2,772	0.6
Dracut	Aa3	A+	2,061	1.7
Dudley	Aa3	A+	679	0.7
Dunstable	A1	—	1,250	0.8
Duxbury	Aa1	AAA	1,525	0.5
East Bridgewater	Aa3	—	1,782	1.4
East Brookfield	A1	—	803	0.6
East Longmeadow	Aa2	AA	2,012	1.6
Eastham	Aa2	AA	2,132	0.4
Easthampton	A1	A+	542	0.6
Easton	Aa3	—	1,896	1.2
Edgartown	Aa2	—	6,345	0.3
Egremont	—	—	933	0.2
Erving	A1	A	2,519	0.6
Essex	—	AA	7,162	2.7
EVERETT	Aa3	—	2,051	1.6
Fairhaven	Aa2	—	1,624	1.1
FALL RIVER	A1	BBB+	2,469	3.1
Falmouth	Aa2	AA+	3,241	0.8
FITCHBURG	A1	A-	2,017	2.8
Florida	—	—	69	0.0
Foxborough	Aa2	AA+	1,570	0.9
Framingham	Aa2	—	1,123	0.8
Franklin	Aa2	AA	1,682	1.0
Freetown	—	A+	916	0.6
GARDNER	A1	—	1,246	1.8
Aquinnah (Gay Head)	—	—	1,532	0.1
Georgetown	Aa2	—	1,823	1.1
Gill	—	—	31	0.0
GLOUCESTER	Aa3	A	3,002	1.5
Goshen	—	—	133	0.1
Gosnold	—	—	4,741	0.1
Grafton	Aa2	AA	433	0.3
Granby	—	AA	297	0.3
Granville	—	—	344	0.3
Great Barrington	Aa2	AA	1,652	0.8
Greenfield	A1	A	1,523	1.8
Groton	Aa3	AA	1,977	1.2

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Groveland	—	—	0	0.0
Hadley	Aa3	AA	1,888	0.9
Halifax	Aa3	—	668	0.5
Hamilton	Aa2	—	1,096	0.6
Hampden	—	—	30	0.0
Hancock	—	—	0	0.0
Hanover	Aa2	—	1,987	1.0
Hanson	Aa3	—	996	0.7
Hardwick	—	—	93	0.1
Harvard	—	AA+	1,744	0.9
Harwich	—	AA+	2,551	0.5
Hatfield	—	BBB+	1,301	0.8
HAVERHILL	A1	A+	1,734	1.6
Hawley	—	—	0	0.0
Heath	—	—	1,885	1.5
Hingham	Aaa	AAA	1,800	0.7
Hinsdale	—	BBB-	2,553	1.8
Holbrook	A2	A-	2,215	1.7
Holden	Aa3	AA-	3,099	2.4
Holland	—	—	295	0.2
Holliston	Aa2	AA-	3,856	2.4
HOLYoke	A1	A+	1,480	2.5
Hopedale	Aa3	—	2,720	2.1
Hopkinton	Aa2	AA+	4,160	1.9
Hubbardston	—	—	125	0.1
Hudson	Aa2	AA	1,444	1.0
Hull	—	AA-	1,587	0.8
Huntington	—	—	88	0.1
Ipswich	Aa2	—	3,408	1.6
Kingston	Aa3	AA-	4,844	2.8
Lakeville	—	A+	356	0.2
Lancaster	A1	—	2,380	1.7
Lanesborough	A1	—	2,101	1.3
LAWRENCE	Baa1	BBB-	2,110	3.6
Lee	Aa3	AA-	6,820	4.2
Leicester	A1	—	1,125	1.1
Lenox	Aa2	—	2,792	1.1
LEOMINSTER	Aa2	—	672	0.7
Leverett	—	A-	1,430	0.9
Lexington	Aaa	—	2,386	0.9
Leyden	—	—	129	0.1
Lincoln	—	AAA	715	0.3
Littleton	Aa2	AA	4,456	2.5
Longmeadow	Aa2	—	982	0.7
LOWELL	A1	A	1,886	2.4
Ludlow	Aa3	A+	1,158	1.3
Lunenburg	Aa3	AA-	2,769	1.9
LYNN	A1	A-	1,005	1.2
Lynnfield	Aa2	AA	2,169	1.0
MALDEN	A1	A	1,841	1.7
Manchester	Aa1	—	2,458	0.5
Mansfield	Aa2	—	2,180	1.3
Marblehead	—	AAA	1,249	0.4
Marion	Aa2	AA	5,216	1.4
MARLBOROUGH	Aa2	AA+	1,331	0.9
Marshfield	Aa2	AA	1,451	0.7
Mashpee	—	AA+	2,114	0.5
Mattapoisett	Aa2	AA	3,576	1.3
Maynard	Aa3	—	2,592	1.9
Medfield	Aa1	—	4,103	2.0
MEDFORD	A1	A+	1,025	0.7
Medway	A1	AA-	1,626	1.1
MELROSE	Aa3	AA-	2,077	1.4
Mendon	Aa3	AA	781	0.5
Merrimac	A1	—	1,731	1.4

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Methuen	A1	—	1,861	1.5
Middleborough	Aa3	AA-	2,080	1.6
Middlefield	—	—	14	0.0
Middleton	Aa2	—	1,033	0.5
Milford	Aa2	—	1,570	1.1
Millbury	Aa3	A+	2,187	1.8
Millis	Aa3	—	1,918	1.3
Millville	—	—	158	0.1
Milton	Aa2	AA	1,265	0.7
Monroe	—	—	0	0.0
Monson	A1	—	3,147	3.4
Montague	A1	A-	869	0.9
Monterey	—	—	188	0.0
Montgomery	—	—	96	0.1
Mount Washington	—	—	474	0.1
Nahant	Aa3	—	2,181	0.9
Nantucket	Aa2	—	12,942	0.7
Natick	Aa1	AAA	1,769	0.8
Needham	—	AAA	2,391	0.9
New Ashford	—	—	151	0.1
NEW BEDFORD	A1	—	2,568	3.3
New Braintree	—	—	132	0.1
New Marlborough	—	—	367	0.1
New Salem	—	—	345	0.3
Newbury	Aa2	—	3,213	1.4
NEWBURYPORT	Aa2	AA	2,327	1.1
NEWTON	Aaa	—	1,353	0.5
Norfolk	Aa3	AA-	894	0.6
NORTH ADAMS	A1	A-	1,050	1.9
North Andover	Aa2	AA	2,654	1.5
North Attleborough	Aa2	AA-	1,985	1.2
North Brookfield	—	A+	2,932	3.1
North Reading	Aa2	—	2,640	1.3
NORTHAMPTON	Aa2	A+	1,648	1.4
Northborough	Aa2	—	902	0.5
Northbridge	Aa3	A-	2,232	1.7
Northfield	—	—	193	0.2
Norton	Aa3	AA-	1,366	1.1
Norwell	—	AAA	2,572	1.0
Norwood	—	AA	3,232	1.9
Oak Bluffs	—	AA-	6,589	0.8
Oakham	—	—	289	0.2
Orange	A2	—	174	0.2
Orleans	—	AA+	4,029	0.6
Otis	—	—	0	0.0
Oxford	Aa3	—	1,060	1.0
Palmer	A1	—	1,194	1.4
Paxton	Aa3	—	830	0.7
PEABODY	Aa1	—	906	0.6
Pelham	A2	A	1,162	0.9
Pembroke	Aa3	AA-	1,902	1.3
Pepperell	Aa3	—	1,075	0.9
Peru	—	—	354	0.3
Petersham	—	A	912	0.7
Phillipston	—	—	60	0.0
PITTSFIELD	A1	A	1,421	1.6
Plainfield	—	—	702	0.5
Plainville	Aa3	—	2,376	1.5
Plymouth	Aa1	AA	1,095	0.6
Plympton	—	A+	457	0.3
Princeton	—	—	530	0.3
Provincetown	Aa3	AA-	10,912	1.3
QUINCY	Aa3	A+	855	0.6
Randolph	A1	A+	932	0.8
Raynham	A1	—	1,853	1.1

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Reading	Aa2	AA	2,944	1.7
Rehoboth	Aa3	—	123	0.1
REVERE	A1	A	326	0.3
Richmond	A1	—	5,113	1.8
Rochester	Aa3	AA	676	0.4
Rockland	A1	—	291	0.2
Rockport	Aa2	AA-	1,470	0.5
Rowe	—	—	0	0.0
Rowley	Aa2	—	1,250	0.7
Royalston	—	—	0	0.0
Russell	—	—	1,439	1.8
Rutland	A1	—	3,557	3.2
SALEM	Aa3	A	1,412	1.1
Salisbury	Aa3	—	1,850	0.9
Sandisfield	—	—	0	0.0
Sandwich	Aa2	AA	1,951	0.8
Saugus	A1	—	1,206	0.8
Savoy	—	—	126	0.1
Scituate	Aa2	—	2,615	1.0
Seekonk	Aa3	AA-	2,572	1.4
Sharon	Aa2	AA	2,780	1.6
Sheffield	—	—	57	0.0
Shelburne	—	—	59	0.1
Sherborn	Aa1	AAA	2,469	0.8
Shirley	A1	A	2,234	2.5
Shrewsbury	Aa2	—	2,108	1.3
Shutesbury	—	—	1,024	0.8
Somerset	Aa2	—	994	0.6
SOMERVILLE	Aa2	A+	1,004	0.8
South Hadley	Aa2	—	1,940	2.1
Southampton	A1	—	977	0.9
Southborough	Aa1	—	3,865	1.5
Southbridge	A1	A+	1,868	2.6
Southwick	Aa2	—	1,581	1.4
Spencer	Aa3	—	213	0.2
SPRINGFIELD	A2	A-	2,087	3.8
Sterling	Aa2	—	2,570	1.6
Stockbridge	—	AA	5,840	1.4
Stoneham	Aa2	—	1,849	1.2
Stoughton	A1	—	1,097	0.8
Stow	Aa2	A+	1,310	0.7
Sturbridge	Aa3	AA	1,569	0.9
Sudbury	Aa1	AAA	2,171	0.9
Sunderland	—	A-	1,608	1.7
Sutton	Aa3	AA	2,964	1.9
Swampscott	Aa2	—	3,308	1.7
Swansea	A1	—	222	0.2
TAUNTON	A1	A+	1,785	1.5
Templeton	A1	—	1,887	1.9
Tewksbury	Aa3	AA-	3,443	2.3
Tisbury	—	AA	2,382	0.3
Tolland	—	—	844	0.2
Topsfield	Aa2	—	1,693	0.8
Townsend	Aa3	—	676	0.6
Truro	—	AA	2,294	0.2
Tyngsborough	Aa3	—	844	0.6
Tyringham	—	—	49	0.0
Upton	Aa3	AA	1,184	0.7
Uxbridge	Aa3	—	1,827	1.3
Wakefield	Aa2	—	1,236	0.7
Wales	—	—	121	0.1
Walpole	Aa2	—	1,340	0.7
WALTHAM	Aa1	AA+	1,241	0.8
Ware	A1	—	1,559	1.7
Wareham	A1	—	2,129	1.1

CITY/Town	Moody's Rating	S&P's Rating	Debt per Capita	Percent of Value
Warren	A1	—	196	0.2
Warwick	—	—	0	0.0
Washington	—	—	214	0.2
Watertown	Aa2	AA+	1,093	0.6
Wayland	Aaa	—	2,372	0.9
Webster	A1	—	1,544	1.4
Wellesley	Aaa	AAA	2,410	0.7
Wellfleet	—	AA	2,514	0.3
Wendell	—	—	1,548	1.7
Wenham	Aa2	AA+	1,812	1.0
West Boylston	A1	—	2,224	1.8
West Bridgewater	A1	A	731	0.4
West Brookfield	—	—	51	0.0
West Newbury	Aa2	—	2,046	1.0
West Springfield	Aa3	—	672	0.7
West Stockbridge	—	AA	2,179	0.7
West Tisbury	Aa2	AA	1,485	0.1
Westborough	Aa2	AA+	4,620	2.1
WESTFIELD	A1	A-	1,915	2.3
Westford	Aa2	AA+	3,864	2.1
Westhampton	A1	—	866	0.6
Westminster	Aa3	AA	987	0.7
Weston	Aaa	AAA	5,380	1.2
Westport	Aa3	—	134	0.1
Westwood	Aa1	AAA	2,817	1.0
Weymouth	Aa3	—	1,055	0.8
Whately	A2	—	229	0.2
Whitman	Aa3	A+	684	0.6
Wilbraham	Aa2	—	188	0.1
Williamsburg	—	A-	545	0.4
Williamstown	Aa2	—	817	0.6
Wilmington	—	AA+	487	0.3
Winchendon	A1	A	2,116	2.5
Winchester	Aaa	AAA	2,160	0.8
Windsor	—	—	88	0.1
Winthrop	Aa3	—	788	0.7
WOBURN	Aa2	—	1,485	0.9
WORCESTER	A1	A-	3,326	4.4
Worthington	—	—	150	0.1
Wrentham	Aa2	AA+	1,925	1.1
Yarmouth	Aa3	AA-	1,418	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	132,532	2,563	5,180	14.1
Acton	41,901	193,182	3,849	6,398	3.0
Acushnet	21,753	128,748	2,513	3,913	19.4
Adams	18,572	62,514	1,632	5,729	39.9
Agawam	22,562	109,136	2,775	4,836	22.0
Alford	40,412	694,487	3,401	1,682	20.7
Amesbury	24,103	135,677	3,229	6,641	21.5
Amherst	17,427	64,046	1,910	6,334	27.7
Andover	41,133	230,185	3,942	4,929	5.7
Arlington	34,399	181,158	2,912	4,526	11.3
Ashburnham	21,659	120,967	2,390	6,035	16.8
Ashby	21,648	121,714	1,756	5,097	13.6
Ashfield	26,483	138,506	2,250	5,060	36.0
Ashland	31,641	172,392	3,617	5,643	10.8
Athol	16,845	75,903	1,539	4,970	48.2
ATTLEBORO	22,660	113,929	2,774	4,185	28.0
Auburn	23,802	138,211	2,926	5,359	17.8
Avon	24,410	221,407	4,498	4,066	28.3
Ayer	26,400	138,186	3,778	4,294	27.4
Barnstable	25,554	348,668	3,387	2,904	30.6
Barre	20,476	92,881	1,721	4,615	19.8
Becket	21,861	305,617	2,979	2,971	25.8
Bedford	39,212	227,387	5,388	4,888	8.1
Belchertown	21,938	108,106	3,109	5,553	15.2
Bellingham	25,047	163,682	3,201	4,469	16.8
Belmont	42,485	242,144	3,849	4,544	7.9
Berkley	21,652	142,922	2,467	3,266	10.9
Berlin	28,915	218,401	3,233	4,996	9.4
Bernardston	20,959	104,121	1,829	5,781	25.8
BEVERLY	28,626	161,362	2,919	4,346	23.9
Billerica	24,953	152,813	3,157	4,682	3.7
Blackstone	20,936	118,232	1,769	5,251	18.1
Blandford	24,285	132,210	2,523	4,716	29.1
Bolton	42,542	231,489	4,108	6,581	7.7
BOSTON	23,353	164,107	3,615	4,440	75.6
Bourne	22,092	258,714	3,184	2,818	20.1
Boxborough	40,794	213,712	3,810	6,177	3.3
Boxford	48,846	245,842	3,284	4,623	1.8
Boylston	32,274	173,878	2,967	4,791	5.7
Braintree	28,683	172,915	3,026	3,614	14.0
Brewster	24,638	419,226	3,813	2,317	14.8
Bridgewater	23,105	108,354	1,771	4,600	13.8
Brimfield	23,711	120,266	2,186	4,458	14.6
BROCKTON	17,163	92,240	3,378	5,146	70.8
Brookfield	20,144	100,630	2,275	5,336	22.0
Brookline	44,327	275,901	3,898	4,100	11.6
Buckland	20,033	113,691	2,102	5,150	38.3
Burlington	30,732	200,043	4,098	4,073	8.0
CAMBRIDGE	31,156	240,157	4,579	2,885	45.5
Canton	33,510	200,494	3,516	4,047	9.6
Carlisle	59,559	321,163	5,019	5,464	2.6
Carver	20,398	114,094	2,670	5,041	19.9
Charlemont	19,577	100,139	2,091	5,901	38.2
Charlton	23,626	139,175	1,851	3,827	14.5
Chatham	28,594	1,016,098	5,919	1,428	15.8
Chelmsford	30,465	167,201	3,022	5,662	7.3
CHELSEA	14,628	76,204	3,426	4,518	89.3
Cheshire	19,156	95,179	1,485	3,487	37.0
Chester	18,098	95,952	2,393	6,256	28.2
Chesterfield	19,220	127,676	2,163	5,703	13.5

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
CHICOPEE	18,646	69,431	2,838	5,094	60.8
Chilmark	30,029	3,541,665	8,212	759	9.6
Clarksburg	19,389	77,094	2,255	3,774	31.3
Clinton	22,764	98,929	2,678	4,989	42.3
Cohasset	42,909	338,166	5,317	4,193	1.9
Colrain	18,948	95,652	1,896	5,587	38.5
Concord	51,477	328,524	4,464	4,892	5.4
Conway	25,605	146,522	2,987	4,903	21.3
Cummington	21,553	142,592	2,034	4,455	23.7
Dalton	23,634	103,215	2,108	5,904	26.1
Danvers	26,852	176,510	3,337	4,567	14.6
Dartmouth	24,326	184,475	2,351	2,934	20.9
Dedham	28,199	183,065	3,556	5,071	21.9
Deerfield	24,555	156,510	2,769	4,432	17.7
Dennis	25,428	473,694	3,226	1,969	36.2
Dighton	22,600	149,245	2,169	4,298	9.2
Douglas	23,036	139,235	2,985	4,398	12.5
Dover	64,899	437,391	5,483	4,081	2.1
Dracut	23,750	118,538	2,420	4,413	17.3
Dudley	21,546	100,792	1,381	3,576	14.5
Dunstable	30,608	165,382	2,449	5,153	3.3
Duxbury	40,242	280,364	4,248	4,413	4.0
East Bridgewater	23,532	130,884	2,862	4,626	16.1
East Brookfield	22,629	127,324	2,044	4,555	28.6
East Longmeadow	27,659	126,453	3,212	6,495	9.6
Eastham	24,642	596,157	3,812	2,059	19.8
Easthampton	21,922	92,289	2,245	4,638	30.3
Easton	30,732	153,268	2,937	5,041	8.2
Edgartown	25,740	1,864,560	7,350	1,155	14.0
Egremont	41,702	393,750	2,851	2,593	20.7
Erving	19,107	393,020	6,258	2,620	39.2
Essex	31,613	263,677	4,342	4,582	4.3
EVERETT	19,845	131,525	3,645	5,049	68.6
Fairhaven	20,986	147,878	2,976	3,322	30.7
FALL RIVER	16,118	79,330	2,627	3,378	71.2
Falmouth	27,548	399,912	3,477	2,522	21.1
FITCHBURG	17,256	73,245	2,727	5,396	63.8
Florida	16,979	202,664	4,492	2,990	42.3
Foxborough	32,294	168,026	3,493	4,406	10.9
Framingham	27,758	142,104	3,493	5,426	34.0
Franklin	27,849	162,367	3,345	4,496	6.9
Freetown	24,237	159,962	2,282	3,849	11.2
GARDNER	18,624	70,891	2,614	5,553	44.8
Aquinnah (Gay Head)	21,420	2,103,895	9,157	1,416	8.4
Georgetown	28,846	159,121	2,731	3,954	7.2
Gill	23,381	114,400	1,946	5,123	51.6
GLOUCESTER	25,595	204,494	3,087	3,920	32.4
Goshen	22,221	142,526	3,077	5,351	13.1
Gosnold	15,265	3,292,188	14,241	676	0.0
Grafton	26,952	146,402	2,452	4,645	10.7
Granby	23,209	104,375	2,870	5,422	15.4
Granville	22,315	123,878	2,784	4,185	14.7
Great Barrington	22,655	194,535	3,030	4,305	21.9
Greenfield	18,830	85,678	2,738	6,607	61.2
Groton	33,877	167,302	2,928	5,897	2.2
Groveland	25,430	132,257	1,891	4,458	10.5
Hadley	24,945	210,449	3,049	3,483	16.9
Halifax	23,738	128,794	2,572	5,228	11.8
Hamilton	33,222	198,817	3,195	6,088	5.1
Hampden	26,690	122,828	1,934	5,919	10.0

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Hancock	22,250	267,792	1,433	1,300	12.2
Hanover	30,268	201,075	3,693	5,011	4.7
Hanson	23,727	138,063	1,962	4,477	16.6
Hardwick	20,824	114,315	1,686	4,133	20.1
Harvard	40,867	204,217	3,475	5,355	0.2
Harwich	23,063	464,316	4,546	2,627	21.0
Hatfield	24,813	156,573	2,834	4,062	11.0
HAVERHILL	23,280	108,793	2,573	4,768	41.5
Hawley	17,333	119,340	2,533	5,475	39.7
Heath	24,777	125,646	2,524	6,345	38.2
Hingham	41,703	266,026	3,493	4,025	3.9
Hinsdale	19,797	145,015	2,375	4,159	25.6
Holbrook	23,379	129,201	2,969	5,904	31.6
Holden	27,971	129,007	2,519	5,531	7.4
Holland	21,770	151,681	2,286	4,937	23.2
Holliston	32,116	158,104	3,714	6,095	3.7
HOLYoke	15,913	59,021	3,479	5,598	74.3
Hopedale	24,791	128,748	3,514	5,052	7.7
Hopkinton	41,469	224,539	4,223	5,890	2.1
Hubbardston	23,072	122,155	1,562	3,995	20.2
Hudson	26,679	139,162	3,015	4,866	20.1
Hull	26,331	205,461	3,167	4,286	29.3
Huntington	19,385	90,807	2,038	5,265	27.7
Ipswich	32,516	216,099	3,172	4,313	9.7
Kingston	23,370	170,022	3,272	5,060	13.2
Lakeville	26,046	167,287	2,208	3,819	11.0
Lancaster	21,010	138,286	2,415	6,005	8.0
Lanesborough	21,106	158,792	3,364	6,091	13.7
LAWRENCE	13,360	59,048	3,582	4,697	85.2
Lee	19,799	163,812	3,775	4,712	32.8
Leicester	20,822	103,806	2,437	4,384	21.2
Lenox	23,263	264,522	4,846	3,707	11.5
LEOMINSTER	21,769	102,591	2,817	5,165	36.2
Leverett	31,891	159,508	3,131	5,904	28.0
Lexington	46,119	277,535	5,600	5,180	5.0
Leyden	26,076	108,838	2,052	6,203	25.2
Lincoln	49,095	238,602	3,482	4,286	9.2
Littleton	31,070	177,311	3,880	5,467	1.8
Longmeadow	38,949	147,537	3,569	6,831	3.4
LOWELL	17,557	78,414	2,931	4,959	68.4
Ludlow	20,105	92,244	2,440	5,538	24.5
Lunenburg	26,986	142,404	2,737	5,307	10.0
LYNN	17,492	86,983	2,891	5,804	78.1
Lynnfield	39,560	221,459	3,436	4,798	4.8
MALDEN	22,004	108,270	2,690	4,630	58.4
Manchester	47,910	450,826	4,684	3,042	3.9
Mansfield	27,441	163,488	3,630	4,981	10.3
Marblehead	46,738	299,378	3,585	3,576	7.7
Marion	37,265	365,335	4,200	3,195	8.3
MARLBOROUGH	28,723	146,320	3,221	5,011	35.4
Marshfield	28,768	207,280	3,433	4,017	12.5
Mashpee	25,215	388,319	3,581	2,911	20.6
Mattapoisett	28,050	275,715	3,835	3,864	9.0
Maynard	27,016	134,341	3,182	6,032	15.1
Medfield	42,891	207,690	4,042	5,322	2.5
MEDFORD	24,707	143,150	2,429	4,103	30.1
Medway	27,578	148,114	3,475	6,088	5.1
MELROSE	30,347	145,372	2,770	4,511	13.4
Mendon	27,693	171,160	2,543	4,660	5.4
Merrimac	24,869	124,820	2,136	4,888	10.3

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Methuen	22,305	126,188	2,862	4,432	37.2
Middleborough	20,246	134,056	3,295	4,421	25.0
Middlefield	24,137	116,744	2,528	6,177	28.6
Middleton	29,031	205,634	2,686	4,425	2.8
Milford	23,742	137,837	2,847	5,262	25.8
Millbury	23,531	122,972	2,693	5,030	22.4
Millis	27,957	148,636	3,183	5,097	15.9
Millville	20,497	119,694	1,745	4,406	18.1
Milton	37,138	189,023	3,161	4,989	15.0
Monroe	12,400	221,239	7,075	4,791	4.8
Monson	22,519	93,603	2,928	5,026	22.9
Montague	17,794	93,617	2,217	5,310	51.4
Monterey	30,992	536,203	3,368	1,999	20.7
Montgomery	25,942	140,825	2,418	4,918	29.1
Mount Washington	50,149	586,795	7,161	2,478	0.0
Nahant	41,807	249,422	3,170	3,520	5.4
Nantucket	31,314	1,987,108	9,756	1,125	6.7
Natick	36,358	213,630	3,514	4,361	8.8
Needham	44,549	263,031	4,553	3,935	5.8
New Ashford	28,323	151,707	2,434	2,556	0.0
NEW BEDFORD	15,602	78,366	3,171	4,496	64.1
New Braintree	21,072	110,611	1,712	5,224	20.0
New Marlborough	25,658	374,138	2,901	2,866	20.7
New Salem	23,234	123,153	2,354	4,597	40.4
Newbury	34,640	222,590	2,512	3,558	16.6
NEWBURYPORT	34,187	219,175	3,433	4,357	9.0
NEWTON	45,708	262,665	4,045	3,890	10.3
Norfolk	32,454	143,920	2,872	5,258	5.0
NORTH ADAMS	16,381	56,721	2,816	4,649	55.5
North Andover	34,335	176,989	3,037	4,761	10.6
North Attleborough	25,974	161,010	3,034	3,901	13.0
North Brookfield	20,205	94,684	2,734	4,694	29.9
North Reading	30,902	196,244	3,753	5,034	7.3
NORTHAMPTON	24,022	119,187	3,188	4,724	30.5
Northborough	32,889	178,250	3,244	5,374	6.2
Northbridge	22,515	128,474	2,976	3,887	25.0
Northfield	21,517	126,637	2,024	5,198	25.3
Norton	23,876	128,843	2,687	4,327	17.0
Norwell	37,222	254,874	4,052	4,765	3.6
Norwood	27,720	172,553	5,491	3,487	24.4
Oak Bluffs	23,829	791,517	6,445	2,354	14.2
Oakham	23,175	121,200	1,473	3,857	19.0
Orange	17,361	75,999	2,388	5,183	47.0
Orleans	29,553	684,249	4,473	1,925	16.4
Otis	25,029	441,517	3,287	2,366	29.7
Oxford	21,828	109,963	2,565	4,597	28.7
Palmer	18,664	84,419	2,629	5,609	35.9
Paxton	29,573	125,179	2,329	6,091	7.6
PEABODY	24,827	153,020	2,717	3,924	28.3
Pelham	29,821	129,492	3,418	6,854	15.9
Pembroke	27,066	145,880	2,865	4,817	14.4
Pepperell	25,722	122,395	1,970	4,701	12.5
Peru	18,636	113,820	2,365	5,729	25.0
Petersham	24,222	128,489	2,650	4,970	37.0
Phillipston	18,706	127,359	1,944	4,664	24.0
PITTSFIELD	20,549	88,916	2,986	5,307	49.7
Plainfield	20,785	149,423	2,619	5,434	34.5
Plainville	25,816	156,797	2,953	4,697	9.6
Plymouth	23,732	186,263	3,223	4,641	26.5
Plympton	24,344	174,100	2,603	5,609	12.9

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Princeton	32,232	159,053	2,591	5,748	7.8
Provincetown	26,109	814,189	8,014	2,287	41.8
QUINCY	26,001	142,169	2,968	4,940	44.7
Randolph	23,413	119,528	2,680	5,209	49.3
Raynham	24,476	170,271	2,457	4,518	14.2
Reading	32,888	173,053	3,596	5,138	5.0
Rehoboth	26,467	178,028	1,722	3,483	9.2
REVERE	19,698	107,782	2,532	4,996	70.1
Richmond	35,568	286,272	3,596	3,333	16.3
Rochester	24,630	188,051	3,052	4,032	10.1
Rockland	23,068	120,160	2,574	5,378	30.7
Rockport	29,294	272,200	3,752	3,348	11.5
Rowe	28,134	910,794	11,558	1,951	33.8
Rowley	27,413	182,937	2,514	4,671	16.8
Royalston	18,297	112,581	1,460	3,247	47.3
Russell	21,318	80,160	2,721	6,678	28.1
Rutland	23,311	112,624	1,958	4,828	7.9
SALEM	23,857	124,950	2,891	5,236	52.8
Salisbury	21,608	197,761	2,607	3,685	16.9
Sandisfield	27,628	305,529	2,875	3,225	29.7
Sandwich	26,895	239,555	3,384	4,200	7.2
Saugus	25,524	160,635	2,529	3,617	21.2
Savoy	20,223	110,751	2,782	5,938	33.9
Scituate	33,940	250,043	3,581	3,946	5.9
Seekonk	24,058	179,636	3,041	3,950	11.6
Sharon	41,323	171,459	3,925	6,697	6.8
Sheffield	25,492	190,006	2,648	4,567	20.5
Shelburne	20,329	112,102	1,861	4,739	38.2
Sherborn	58,055	304,656	5,260	6,517	2.3
Shirley	20,556	89,447	2,073	4,600	25.9
Shrewsbury	31,570	159,604	2,837	3,853	10.7
Shutesbury	26,260	132,298	3,068	7,011	15.8
Somerset	22,420	156,207	3,167	4,178	12.0
SOMERVILLE	23,628	125,716	2,577	4,597	67.9
South Hadley	22,732	94,105	2,371	5,228	25.8
Southampton	26,205	113,059	2,551	4,619	11.3
Southborough	44,310	251,184	4,647	5,254	3.2
Southbridge	18,514	71,558	3,072	5,665	59.2
Southwick	21,756	116,969	2,196	5,023	14.8
Spencer	21,017	104,938	1,488	3,670	29.5
SPRINGFIELD	15,232	54,507	3,671	7,287	81.4
Sterling	28,844	156,396	2,718	5,340	8.1
Stockbridge	32,499	411,916	4,315	2,612	21.9
Stoneham	27,599	158,197	2,928	4,294	15.1
Stoughton	25,480	144,836	3,014	4,656	24.8
Stow	38,260	196,449	3,647	6,196	8.1
Sturbridge	25,559	165,297	3,098	5,437	13.8
Sudbury	53,285	255,334	4,541	6,009	3.9
Sunderland	20,024	96,354	1,881	4,731	22.8
Sutton	27,490	159,182	2,948	4,604	9.1
Swampscott	35,487	196,971	3,843	6,159	9.2
Swansea	21,776	147,437	2,044	3,543	16.8
TAUNTON	19,899	118,595	3,156	3,879	41.0
Templeton	21,994	99,903	1,802	4,391	23.9
Tewksbury	27,031	147,497	3,079	4,690	9.9
Tisbury	26,783	798,953	6,214	2,455	23.8
Tolland	30,126	418,561	2,536	1,779	14.8
Topsfield	37,770	223,614	3,661	5,183	1.5
Townsend	22,658	105,683	1,787	5,721	12.4
Truro	22,608	1,161,307	7,771	2,014	21.7

CITY/Town	Per Capita Amounts			Comparative	Percent
	1999 Income	Equalized Value	Expenditures	Single-Family Tax Bill	Low-Income Students
Tyngsborough	27,249	138,937	2,875	5,213	9.1
Tyringham	35,503	562,058	3,874	2,138	0.0
Upton	34,924	177,649	2,473	4,772	5.3
Uxbridge	24,540	140,440	3,177	4,690	17.0
Wakefield	30,369	166,911	2,932	4,066	13.6
Wales	21,267	96,138	1,994	5,419	22.2
Walpole	32,117	185,643	3,228	4,724	9.7
WALTHAM	26,364	163,915	3,464	4,686	31.8
Ware	18,908	91,353	2,628	5,400	49.9
Wareham	21,312	197,503	2,631	3,031	44.3
Warren	17,192	78,609	1,613	5,804	32.2
Warwick	19,989	123,362	2,513	6,039	25.6
Washington	23,610	121,582	2,429	4,641	26.3
Watertown	33,262	179,429	3,221	4,974	26.7
Wayland	52,717	258,110	5,007	6,644	5.3
Webster	20,410	110,356	2,276	3,651	47.5
Wellesley	52,866	365,882	4,799	3,916	4.3
Wellfleet	25,712	980,746	6,536	2,276	16.9
Wendell	19,701	93,794	2,168	6,267	41.0
Wenham	36,812	189,979	3,246	5,815	4.9
West Boylston	22,899	122,228	2,829	5,669	13.5
West Bridgewater	23,701	181,874	3,580	4,858	12.4
West Brookfield	21,501	113,968	2,369	4,215	31.4
West Newbury	35,323	203,373	2,904	4,828	9.9
West Springfield	20,982	99,916	3,120	5,979	42.9
West Stockbridge	31,425	310,714	3,417	3,513	21.9
West Tisbury	31,021	1,105,105	5,624	1,667	9.6
Westborough	35,063	218,642	4,753	6,345	7.8
WESTFIELD	20,600	83,328	2,918	5,486	29.5
Westford	37,979	182,960	4,127	5,467	3.1
Westhampton	25,360	151,562	2,729	5,471	11.0
Westminster	24,913	146,784	2,687	5,389	16.8
Weston	79,640	461,071	6,558	4,148	4.3
Westport	25,281	235,815	1,992	2,343	21.5
Westwood	41,553	272,586	4,701	4,884	4.2
Weymouth	24,976	136,791	2,682	4,144	24.2
Whately	27,826	148,634	2,958	5,422	18.9
Whitman	23,002	115,660	2,078	4,634	16.6
Wilbraham	29,854	129,744	2,457	6,050	10.0
Williamsburg	25,813	137,368	2,533	5,393	15.5
Williamstown	26,039	146,739	2,652	4,597	12.3
Wilmington	25,835	175,437	3,411	4,309	9.0
Winchendon	18,798	83,789	2,691	4,933	41.3
Winchester	50,414	266,958	4,004	4,301	5.0
Windsor	21,794	134,917	2,280	4,156	25.6
Winthrop	27,374	114,216	2,263	4,746	26.9
WOBURN	26,207	162,714	3,302	3,857	21.7
WORCESTER	18,614	75,798	3,070	5,662	71.8
Worthington	24,190	145,138	2,463	4,574	28.5
Wrentham	30,792	180,401	2,991	4,903	5.9
Yarmouth	22,731	291,231	3,251	2,885	36.2

## 2009 Municipal Financial Data

CITY/Town	Population	Total Amount to Raise (\$000)	Expenditures		Revenue Resources		Tax Limit (\$000)	Excess Capacity (\$000)	Levy from Growth (\$000)									
			Local 2009 Change (\$000) (%)		Assessments 2009 Change (\$000) (%)													
			Property Taxes 2009 Change (\$000) (%)		Local Aid 2009 Change (\$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	24,482	4	0.0	431	445
Action	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	62,041	33	0.1	801	1,035
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	12,259	3	0.0	251	177
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	8,072	114	1.4	90	143
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	47,613	4,991	11.7	773	705
Alford	392	1,230	-9.3	1,203	-9.4	1	66.1	1,063	4.9	18	-8.0	104	0.0	1,230	167	15.7	21	20
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	32,702	18	0.1	681	408
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	34,880	9	0.0	561	546
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	98,013	36	0.0	1,833	1,357
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	80,994	48	0.1	640	643
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	9,592	1	0.0	191	153
Ashby	2,927	5,517	1.6	5,429	1.4	21	-1.6	4,208	4.1	539	-6.2	573	0.0	4,209	1	0.0	39	49
Ashfield	1,822	4,134	6.0	4,091	5.6	3	50.0	2,935	4.1	319	-6.2	502	13.2	2,939	5	0.2	49	55
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	32,221	6	0.0	651	451
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	9,383	5	0.1	130	142
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	51,033	26	0.1	760	1,069
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	31,047	104	0.3	614	914
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	14,312	5	0.0	364	277
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	15,464	143	0.9	433	365
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	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	557	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
Boume	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		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth (\$000) (\$000)	
		Amount to Raise (\$000) (%)		Local (\$000) (%)		Assessments (\$000) (%)		Local Aid (\$000) (%)		Local Receipts (\$000) (%)			
		2008	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change		
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	
Buckland	1,989	4,136	0.3	4,071	0.0	20	2.0	2,952	5.3	335	-9.9	581 3.0	
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	
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	
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	
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	
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	
Charlestown	1,378	3,030	1.8	2,995	1.8	7	12.3	2,067	8.6	366	-1.7	270 0.4	
Charlton	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	
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	
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	
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	
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	
Chester	1,287	3,195	-1.2	3,130	-2.2	3	26.7	2,076	3.8	375	0.0	301 -7.1	
Chesterfield	1,288	2,800	4.9	2,758	4.9	17	-0.2	2,110	6.8	317	-4.0	187 10.6	
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	
Chilmark	971	9,269	27.0	8,974	28.0	245	0.3	6,152	7.5	14	-17.9	2,157 86.6	
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	
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	
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	

Colrain	1,879	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	17,450	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	1,896	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 Amount to Raise (\$000)	2009 Change (\$000) (%)	Expenditures		Revenue Resources		Tax Limit (\$000)	Excess Capacity (\$000) (%)	Levy from Growth (\$000) (%)			
				Local (\$000) (%)		Assessments 2009 Change (\$000) (%)							
				Property Taxes 2009 Change (\$000) (%)		Local Aid 2009 Change (\$000) (%)							
Erving	1,552	9,768	2.9	9,694	3.0	11	-6.5	6,702	5.1	1,228			
Essex	3,333	14,166	9.0	13,992	8.7	5.1	-1.6	9,754	11.8	316			
EVERETT	37,353	149,650	9.6	143,853	9.6	4,558	7.8	73,489	8.1	46,960			
Fairhaven	16,112	50,488	6.4	49,692	7.1	255	0.7	20,886	4.0	11,885			
FALL RIVER	90,931	256,499	6.5	253,563	6.5	1,637	-2.0	64,258	2.7	129,007			
Falmouth	33,123	108,060	-8.5	106,271	-8.6	1,266	5.3	72,037	4.1	10,215			
FITCHBURG	40,239	119,838	1.6	118,173	1.5	786	-0.6	36,531	4.3	55,418			
Florida	675	2,733	3.2	2,702	3.2	1	33.0	1,775	-0.4	628			
Foxborough	16,347	56,089	7.1	55,096	6.6	297	-6.2	29,826	4.5	11,480			
Framingham	64,885	237,513	5.6	234,189	5.7	1,534	0.1	147,006	4.1	32,710			
Franklin	32,148	112,104	6.2	110,887	6.2	545	-9.6	50,540	4.0	34,279			
Freetown	9,027	21,021	-0.2	20,492	-0.9	193	-12.6	13,809	4.4	3,540			
GARDNER	20,682	56,613	1.7	56,149	1.7	266	5.5	17,175	3.6	25,351			
Aquinnah (Gay Head)	357	3,315	0.7	3,236	0.6	59	0.0	2,505	5.2	6			
Georgetown	8,629	24,706	-0.2	24,370	-0.8	145	34.9	12,521	2.9	6,432			
Gill	1,388	2,716	0.4	2,662	0.4	8	-13.1	1,914	6.3	265			
GLOUCESTER	30,243	96,068	1.8	93,281	1.8	2,476	9.1	54,827	3.9	12,664			
Goshen	974	2,819	28.2	2,787	28.0	7	0.7	1,735	5.6	229			
Gosnold	83	1,329	-10.3	1,308	-10.8	11	2.5	502	5.1	46			
Grafton	17,553	43,901	1.5	43,351	1.1	149	-5.1	25,076	6.0	10,140			

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	3,343	-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 (\$000) (%)		Local (\$000) (%)		Assessments (\$000) (%)		Local Aid (\$000) (%)		Local Receipts (\$000) (%)			
		2008	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change		
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	14,156 1.8	
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	

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		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth (\$000) (\$000)						
		Amount to Raise (\$000)		Local (\$000) (%)		Assessments (\$000) (%)		Local Aid (\$000) (%)		Local Receipts (\$000) (%)								
		2008	2009 Change (\$000) (%)	2009 Change (\$000) (%)														
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
Millford	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	1	1.7	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 Amount to Raise (\$000)	Expenditures		Revenue Resources		Tax Limit (\$000)	Excess Capacity (\$000) (%)	Levy from Growth (\$000) (%)									
			Local Assessments (\$000) (%)		Property Taxes (\$000) (%)													
			2008 Population	2009 Change (\$000) (%)	2009 Change (\$000) (%)	2009 Change (\$000) (%)												
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	15,696	9	0.1	434	348
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	14,221	2	0.0	222	215
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	7,161	5	0.1	53	61
PEABODY	51,331	145,665	1.5	139,067	1.3	5,433	4.4	79,209	4.1	29,256	-1.3	35,603	3.7	82,750	3,541	4.5	1,226	1,261
Pelham	1,386	4,531	11.6	4,464	10.7	26	374.1	3,173	9.8	449	-1.3	395	1.3	3,201	28	0.9	18	42
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	29,393	8	0.0	605	431
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	13,691	4	0.0	189	173
Peru	832	1,847	6.6	1,827	6.5	0	-33.3	1,258	2.0	282	3.6	118	21.0	1,471	213	17.0	55	24
Petersham	1,288	3,578	6.1	3,534	5.8	3	1.4	1,937	5.9	649	0.1	579	-1.1	1,937	1	0.0	14	39
Phillipston	1,787	3,377	-0.3	3,341	-0.7	5	18.0	2,435	1.6	252	-6.7	376	12.5	2,437	2	0.1	42	50
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	64,013	6,177	10.7	1,406	1,416
Plainfield	591	1,524	5.3	1,511	5.1	1	-20.6	1,192	7.1	126	1.4	86	-4.0	1,201	9	0.8	18	25
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	14,349	2	0.0	213	369
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	113,513	7,030	6.6	1,778	1,603
Plympton	2,785	7,266	-4.2	7,142	-4.1	48	1.9	5,449	2.1	896	2.5	665	9.0	5,458	8	0.1	132	86
Princeton	3,475	9,232	5.6	9,119	5.4	30	-0.1	6,986	6.5	893	-2.8	839	5.7	6,989	3	0.0	99	133
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	14,148	13	0.1	160	185
QUITNEY	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	171,229	2,073	1.2	4,266	3,698
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	44,904	31	0.1	505	384
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	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		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth (\$000) (\$000)						
		Amount to Raise (\$000) (%)		Local (\$000) (%)		Assessments (\$000) (%)		2009 Change (\$000) (%)		2009 Change (\$000) (%)								
		2008	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change	2009 Change							
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	48,094	33	0.1	561	525
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	3,929	2	0.0	60	37
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	42,705	4,952	13.1	551	226
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	92,534	32	0.0	2,156	2,063
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	19,890	2	0.0	324	333
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	7,779	5	0.1	241	275
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	31,442	233	0.7	525	598
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	14,632	627	4.5	153	232
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	13,000	7	0.1	216	206
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	10,101	1	0.0	164	157
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	163,097	19	0.0	4,016	5,735
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	14,939	400	2.7	224	190
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	6,991	1,056	17.8	136	87
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	36,813	13	0.0	310	528
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	44,812	24	0.1	1,202	615
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	18,627	153	0.8	400	492
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	17,147	2	0.0	395	327
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	63,648	385	0.6	499	855
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	4,262	3	0.1	48	36
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	14,941	2	0.0	280	405

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	300	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		Amount to Raise		Expenditures		Revenue Resources		Tax Limit		Excess Capacity		Levy from Growth		
		2008	2009 Change	(\$000)	(%)	2009 Change	(\$000)	2009 Change	(\$000)	2009	(\$000)	(%)	2009	(\$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	15,986	1	0.0
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	89,217	1	0.0
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	11,948	23	0.2
Wendell	1,000	2,293	-7.7	2,263	-8.4	2	24.3	1,432	2.1	375	-7.7	137	1.7	1,689	257	17.9
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	11,712	7	0.1
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	12,732	7	0.1
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	15,768	9	0.1
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	4,193	12	0.3
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	9,578	3	0.0
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	53,008	448	0.9
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	4,546	696	18.1
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	11,853	674	6.0
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	55,910	95	0.2
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	52,404	26	0.1
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	54,285	2	0.0
Westhampton	1,576	4,445	9.3	4,399	8.9	2	5.6	3,281	7.5	598	2.4	295	-2.6	3,310	28	0.9
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	13,776	443	3.3
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	58,248	1,250	2.2
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	18,717	20	0.1
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	50,455	82	0.2

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 Certi- fied	2009 Tax Rates			
			Com- posite	Resi- dential	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
Charlemon	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	Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
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	Com- posite	Resi- dential	Open Space	Comm., Indus., Personal
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

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