

2019 Affordability Calculation for the 2020 IUP

Adjusted Per Capita Income (APCI) = PCI*employment rate*(pop 2010/pop 2000)

State APCI= \$42,569.20

Tier	Community	Per Capita Income	Empoyment Rate	Population Trend	Adjusted Per Capita Income	Percent of State Adjusted Per Capita Income
1	Abington	\$ 35,401.24	97%	109%	\$ 37,584.22	<u>88.29%</u>
	Acton	\$ 69,770.01	98%	108%	\$ 73,793.23	<u>173.35%</u>
2	Acushnet	\$ 30,529.16	97%	101%	\$ 29,993.72	<u>70.46%</u>
3	Adams	\$ 22,650.67	96%	96%	\$ 20,870.07	<u>49.03%</u>
2	Agawam	\$ 28,586.39	97%	101%	\$ 28,004.07	<u>65.78%</u>
1	Alford	\$ 28,454.55	98%	124%	\$ 34,668.01	<u>81.44%</u>
2	Amesbury	\$ 35,223.56	98%	99%	\$ 34,026.80	<u>79.93%</u>
3	Amherst	\$ 17,996.08	98%	108%	\$ 19,140.59	<u>44.96%</u>
	Andover	\$ 75,330.52	98%	106%	\$ 78,506.03	<u>184.42%</u>
3	Aquinnah	\$ 17,935.98	97%	90%	\$ 15,716.44	<u>36.92%</u>
	Arlington	\$ 56,631.19	98%	101%	\$ 56,289.32	<u>132.23%</u>
1	Ashburnham	\$ 35,283.30	97%	110%	\$ 37,583.62	<u>88.29%</u>
2	Ashby	\$ 30,954.43	97%	108%	\$ 32,572.49	<u>76.52%</u>
3	Ashfield	\$ 26,486.94	98%	97%	\$ 25,086.97	<u>58.93%</u>
	Ashland	\$ 47,967.73	98%	113%	\$ 53,173.53	<u>124.91%</u>
3	Athol	\$ 19,610.01	96%	103%	\$ 19,376.26	<u>45.52%</u>
2	Attleboro	\$ 31,885.65	97%	104%	\$ 32,072.61	<u>75.34%</u>
2	Auburn	\$ 33,845.00	97%	102%	\$ 33,495.47	<u>78.68%</u>
2	Avon	\$ 34,042.91	98%	98%	\$ 32,563.97	<u>76.50%</u>
2	Ayer	\$ 33,820.65	97%	102%	\$ 33,352.46	<u>78.35%</u>
1	Barnstable	\$ 40,493.83	96%	95%	\$ 36,922.82	<u>86.74%</u>
3	Barre	\$ 25,300.58	96%	106%	\$ 25,519.31	<u>59.95%</u>
3	Becket	\$ 25,548.24	97%	101%	\$ 25,010.16	<u>58.75%</u>
	Bedford	\$ 64,423.19	98%	106%	\$ 66,671.02	<u>156.62%</u>
1	Belchertown	\$ 34,759.13	98%	113%	\$ 38,319.02	<u>90.02%</u>
1	Bellingham	\$ 35,012.43	97%	107%	\$ 36,277.86	<u>85.22%</u>
	Belmont	\$ 84,208.88	98%	102%	\$ 84,526.00	<u>198.56%</u>
1	Berkley	\$ 37,158.76	97%	112%	\$ 40,357.37	<u>94.80%</u>
	Berlin	\$ 49,316.89	98%	120%	\$ 58,155.25	<u>136.61%</u>
2	Bernardston	\$ 28,768.21	96%	99%	\$ 27,410.09	<u>64.39%</u>
1	Beverly	\$ 43,696.77	98%	99%	\$ 42,317.58	<u>99.41%</u>
1	Billerica	\$ 36,964.81	97%	103%	\$ 37,186.70	<u>87.36%</u>
2	Blackstone	\$ 31,385.98	97%	103%	\$ 31,160.03	<u>73.20%</u>
2	Blandford	\$ 29,518.67	98%	102%	\$ 29,296.69	<u>68.82%</u>
	Bolton	\$ 74,678.76	98%	118%	\$ 86,621.71	<u>203.48%</u>
	Boston	\$ 45,232.12	98%	105%	\$ 46,316.86	<u>108.80%</u>
1	Bourne	\$ 35,102.59	97%	106%	\$ 35,811.79	<u>84.13%</u>
	Boxborough	\$ 64,196.31	98%	103%	\$ 64,670.54	<u>151.92%</u>

	Boxford	\$ 85,980.25	98%	101%	\$ 84,781.60	<u>199.16%</u>
	Boylston	\$ 55,209.09	97%	109%	\$ 58,460.40	<u>137.33%</u>
	Braintree	\$ 41,381.76	98%	106%	\$ 42,656.95	<u>100.21%</u>
2	Brewster	\$ 33,035.19	96%	97%	\$ 30,968.54	<u>72.75%</u>
2	Bridgewater	\$ 31,156.65	98%	105%	\$ 32,075.67	<u>75.35%</u>
1	Brimfield	\$ 34,057.74	97%	108%	\$ 35,662.82	<u>83.78%</u>
3	Brockton	\$ 20,692.25	97%	99%	\$ 19,868.46	<u>46.67%</u>
2	Brookfield	\$ 27,827.32	97%	111%	\$ 30,019.61	<u>70.52%</u>
	Brookline	\$ 75,393.45	98%	103%	\$ 76,339.53	<u>179.33%</u>
3	Buckland	\$ 21,137.05	98%	96%	\$ 19,844.41	<u>46.62%</u>
	Burlington	\$ 46,169.25	98%	107%	\$ 48,422.84	<u>113.75%</u>
	Cambridge	\$ 58,362.21	98%	104%	\$ 59,594.45	<u>139.99%</u>
	Canton	\$ 57,577.86	97%	104%	\$ 58,254.21	<u>136.85%</u>
	Carlisle	\$ 109,171.02	98%	103%	\$ 110,088.71	<u>258.61%</u>
2	Carver	\$ 29,955.54	97%	103%	\$ 29,986.33	<u>70.44%</u>
3	Charlemont	\$ 21,115.88	97%	93%	\$ 19,065.57	<u>44.79%</u>
1	Charlton	\$ 36,439.58	97%	115%	\$ 40,836.61	<u>95.93%</u>
	Chatham	\$ 53,718.70	96%	92%	\$ 47,508.05	<u>111.60%</u>
	Chelmsford	\$ 53,212.47	98%	100%	\$ 51,896.34	<u>121.91%</u>
3	Chelsea	\$ 17,945.89	98%	100%	\$ 17,545.71	<u>41.22%</u>
2	Cheshire	\$ 29,406.90	96%	95%	\$ 26,894.67	<u>63.18%</u>
3	Chester	\$ 22,413.27	98%	102%	\$ 22,345.61	<u>52.49%</u>
3	Chesterfield	\$ 22,396.32	98%	102%	\$ 22,330.45	<u>52.46%</u>
3	Chicopee	\$ 19,641.58	96%	101%	\$ 19,133.88	<u>44.95%</u>
	Chilmark	\$ 53,717.25	97%	103%	\$ 53,326.92	<u>125.27%</u>
3	Clarksburg	\$ 23,379.75	96%	101%	\$ 22,769.25	<u>53.49%</u>
2	Clinton	\$ 30,329.52	97%	101%	\$ 29,718.41	<u>69.81%</u>
	Cohasset	\$ 115,169.19	98%	104%	\$ 117,437.45	<u>275.87%</u>
3	Colrain	\$ 25,362.48	96%	92%	\$ 22,512.75	<u>52.89%</u>
	Concord	\$ 115,538.17	98%	104%	\$ 117,861.05	<u>276.87%</u>
1	Conway	\$ 36,220.63	98%	105%	\$ 37,283.72	<u>87.58%</u>
3	Cummington	\$ 26,637.20	97%	89%	\$ 22,924.47	<u>53.85%</u>
2	Dalton	\$ 31,478.61	97%	98%	\$ 29,868.91	<u>70.17%</u>
	Danvers	\$ 41,623.11	98%	105%	\$ 42,802.19	<u>100.55%</u>
1	Dartmouth	\$ 34,186.17	97%	111%	\$ 36,763.98	<u>86.36%</u>
	Dedham	\$ 55,162.22	98%	105%	\$ 56,698.40	<u>133.19%</u>
1	Deerfield	\$ 40,284.55	98%	108%	\$ 42,538.06	<u>99.93%</u>
2	Dennis	\$ 33,513.60	95%	89%	\$ 28,224.87	<u>66.30%</u>
1	Dighton	\$ 35,124.21	97%	115%	\$ 39,188.07	<u>92.06%</u>
	Douglas	\$ 37,120.53	98%	120%	\$ 43,558.99	<u>102.33%</u>
	Dover	\$ 229,670.69	98%	101%	\$ 227,127.72	<u>533.55%</u>
2	Dracut	\$ 33,849.64	97%	103%	\$ 33,932.32	<u>79.71%</u>
2	Dudley	\$ 27,289.81	98%	113%	\$ 30,257.22	<u>71.08%</u>
	Dunstable	\$ 54,609.32	98%	112%	\$ 60,099.28	<u>141.18%</u>
	Duxbury	\$ 93,112.64	98%	106%	\$ 96,034.45	<u>225.60%</u>
1	East Bridgewater	\$ 33,361.85	97%	106%	\$ 34,563.53	<u>81.19%</u>
2	East Brookfield	\$ 31,048.93	97%	104%	\$ 31,453.53	<u>73.89%</u>

	East Longmeadow	\$ 41,110.96	98%	111%	\$ 44,784.25	<u>105.20%</u>
2	Eastham	\$ 33,863.07	94%	91%	\$ 28,986.28	<u>68.09%</u>
2	Easthampton	\$ 28,934.19	98%	100%	\$ 28,326.00	<u>66.54%</u>
	Easton	\$ 48,399.82	98%	104%	\$ 49,143.44	<u>115.44%</u>
	Edgartown	\$ 52,302.60	93%	108%	\$ 52,450.76	<u>123.21%</u>
3	Egremont	\$ 24,467.77	98%	91%	\$ 21,897.99	<u>51.44%</u>
3	Erving	\$ 19,744.93	97%	123%	\$ 23,603.25	<u>55.45%</u>
	Essex	\$ 52,588.09	97%	107%	\$ 54,969.25	<u>129.13%</u>
3	Everett	\$ 20,496.50	98%	110%	\$ 21,954.30	<u>51.57%</u>
2	Fairhaven	\$ 28,440.15	97%	98%	\$ 26,986.25	<u>63.39%</u>
3	Fall River	\$ 17,209.41	95%	97%	\$ 15,870.76	<u>37.28%</u>
1	Falmouth	\$ 38,671.01	96%	97%	\$ 35,949.68	<u>84.45%</u>
3	Fitchburg	\$ 19,371.27	96%	103%	\$ 19,205.01	<u>45.11%</u>
3	Florida	\$ 18,634.25	95%	111%	\$ 19,751.43	<u>46.40%</u>
	Foxborough	\$ 52,358.90	98%	104%	\$ 53,081.97	<u>124.70%</u>
1	Framingham	\$ 34,972.85	98%	102%	\$ 34,957.45	<u>82.12%</u>
	Franklin	\$ 48,844.72	98%	107%	\$ 51,049.42	<u>119.92%</u>
1	Freetown	\$ 35,901.62	97%	105%	\$ 36,615.76	<u>86.01%</u>
3	Gardner	\$ 20,531.80	96%	97%	\$ 19,234.20	<u>45.18%</u>
	Georgetown	\$ 49,843.43	98%	111%	\$ 53,999.28	<u>126.85%</u>
2	Gill	\$ 25,321.72	98%	110%	\$ 27,301.07	<u>64.13%</u>
2	Gloucester	\$ 36,792.55	96%	95%	\$ 33,557.64	<u>78.83%</u>
3	Goshen	\$ 12,818.69	97%	114%	\$ 14,209.42	<u>33.38%</u>
2	Gosnold	\$ 34,116.88	100%	87%	\$ 29,753.10	<u>69.89%</u>
	Grafton	\$ 50,050.81	98%	119%	\$ 58,235.70	<u>136.80%</u>
2	Granby	\$ 31,728.12	97%	102%	\$ 31,451.92	<u>73.88%</u>
2	Granville	\$ 33,000.00	96%	103%	\$ 32,687.45	<u>76.79%</u>
1	Great Barrington	\$ 39,870.13	97%	94%	\$ 36,533.80	<u>85.82%</u>
3	Greenfield	\$ 21,727.56	97%	96%	\$ 20,315.80	<u>47.72%</u>
	Groton	\$ 69,552.14	98%	112%	\$ 76,050.73	<u>178.65%</u>
1	Groveland	\$ 38,890.07	98%	107%	\$ 40,698.38	<u>95.61%</u>
1	Hadley	\$ 32,970.48	98%	110%	\$ 35,366.00	<u>83.08%</u>
1	Halifax	\$ 35,604.93	97%	100%	\$ 34,719.69	<u>81.56%</u>
	Hamilton	\$ 73,837.14	98%	93%	\$ 67,637.70	<u>158.89%</u>
1	Hampden	\$ 40,429.45	97%	99%	\$ 39,082.99	<u>91.81%</u>
3	Hancock	\$ 12,354.93	98%	99%	\$ 12,050.11	<u>28.31%</u>
	Hanover	\$ 54,238.91	98%	105%	\$ 55,905.26	<u>131.33%</u>
1	Hanson	\$ 34,943.65	97%	108%	\$ 36,543.37	<u>85.84%</u>
3	Hardwick	\$ 19,281.91	97%	114%	\$ 21,292.97	<u>50.02%</u>
	Harvard	\$ 69,634.57	98%	109%	\$ 74,270.08	<u>174.47%</u>
2	Harwich	\$ 35,975.70	96%	99%	\$ 33,994.25	<u>79.86%</u>
2	Hatfield	\$ 33,534.26	98%	101%	\$ 33,014.49	<u>77.55%</u>
2	Haverhill	\$ 28,472.84	97%	103%	\$ 28,493.08	<u>66.93%</u>
3	Hawley	\$ 17,583.08	97%	100%	\$ 17,154.45	<u>40.30%</u>
3	Heath	\$ 12,989.90	98%	88%	\$ 11,121.14	<u>26.12%</u>
	Hingham	\$ 106,105.45	98%	111%	\$ 115,503.82	<u>271.33%</u>
2	Hinsdale	\$ 32,123.53	95%	109%	\$ 33,298.74	<u>78.22%</u>

2	Holbrook	\$ 29,765.52	97%	100%	\$ 28,924.41	<u>67.95%</u>
	Holden	\$ 43,246.55	98%	111%	\$ 46,937.64	<u>110.26%</u>
2	Holland	\$ 30,954.11	97%	103%	\$ 31,055.69	<u>72.95%</u>
	Holliston	\$ 54,586.09	98%	98%	\$ 52,352.09	<u>122.98%</u>
3	Holyoke	\$ 16,425.62	95%	100%	\$ 15,685.90	<u>36.85%</u>
1	Hopedale	\$ 40,540.39	98%	100%	\$ 39,679.03	<u>93.21%</u>
	Hopkinton	\$ 84,159.95	98%	112%	\$ 92,173.23	<u>216.53%</u>
1	Hubbardston	\$ 34,357.05	97%	112%	\$ 37,524.63	<u>88.15%</u>
1	Hudson	\$ 37,044.55	97%	105%	\$ 37,805.40	<u>88.81%</u>
1	Hull	\$ 38,686.21	97%	93%	\$ 34,975.06	<u>82.16%</u>
2	Huntington	\$ 30,040.35	97%	100%	\$ 29,277.78	<u>68.78%</u>
	Ipswich	\$ 50,083.31	98%	101%	\$ 49,732.42	<u>116.83%</u>
	Kingston	\$ 41,620.86	98%	107%	\$ 43,640.50	<u>102.52%</u>
1	Lakeville	\$ 39,256.22	97%	108%	\$ 41,248.34	<u>96.90%</u>
1	Lancaster	\$ 35,298.07	97%	109%	\$ 37,561.56	<u>88.24%</u>
2	Lanesborough	\$ 26,133.07	97%	103%	\$ 26,290.56	<u>61.76%</u>
3	Lawrence	\$ 15,479.08	95%	106%	\$ 15,613.13	<u>36.68%</u>
2	Lee	\$ 28,631.36	97%	99%	\$ 27,484.40	<u>64.56%</u>
2	Leicester	\$ 29,235.84	97%	105%	\$ 29,763.05	<u>69.92%</u>
	Lenox	\$ 45,434.84	97%	99%	\$ 43,464.33	<u>102.10%</u>
2	Leominster	\$ 28,161.35	97%	99%	\$ 26,931.32	<u>63.26%</u>
	Leverett	\$ 40,433.60	98%	111%	\$ 44,182.03	<u>103.79%</u>
	Lexington	\$ 106,041.95	98%	103%	\$ 107,742.45	<u>253.10%</u>
2	Leyden	\$ 35,267.88	98%	92%	\$ 31,891.80	<u>74.92%</u>
	Lincoln	\$ 126,859.97	98%	79%	\$ 98,523.05	<u>231.44%</u>
	Littleton	\$ 49,558.72	98%	109%	\$ 52,897.56	<u>124.26%</u>
	Longmeadow	\$ 71,660.52	98%	101%	\$ 70,910.22	<u>166.58%</u>
3	Lowell	\$ 21,449.07	97%	101%	\$ 21,026.37	<u>49.39%</u>
2	Ludlow	\$ 27,195.70	96%	100%	\$ 26,051.85	<u>61.20%</u>
1	Lunenburg	\$ 36,962.64	98%	107%	\$ 38,755.17	<u>91.04%</u>
3	Lynn	\$ 21,028.99	97%	101%	\$ 20,710.59	<u>48.65%</u>
	Lynnfield	\$ 75,130.16	98%	100%	\$ 73,838.58	<u>173.46%</u>
2	Malden	\$ 26,412.11	98%	106%	\$ 27,244.74	<u>64.00%</u>
	Manchester-by-the-Sea	\$ 130,989.94	98%	98%	\$ 125,704.58	<u>295.29%</u>
	Mansfield	\$ 46,465.19	98%	103%	\$ 46,942.94	<u>110.27%</u>
	Marblehead	\$ 82,117.17	98%	97%	\$ 78,183.70	<u>183.66%</u>
	Marion	\$ 54,983.68	98%	96%	\$ 51,634.35	<u>121.30%</u>
1	Marlborough	\$ 35,770.53	98%	106%	\$ 37,052.21	<u>87.04%</u>
	Marshfield	\$ 46,652.53	98%	103%	\$ 47,044.85	<u>110.51%</u>
1	Mashpee	\$ 37,807.19	96%	108%	\$ 39,386.91	<u>92.52%</u>
	Massachusetts	\$ 42,428.67	97%	103%	\$ 42,569.20	<u>100.00%</u>
	Mattapoisett	\$ 55,547.15	98%	96%	\$ 52,270.19	<u>122.79%</u>
1	Maynard	\$ 38,049.27	97%	97%	\$ 35,904.17	<u>84.34%</u>
	Medfield	\$ 95,033.89	98%	98%	\$ 91,275.32	<u>214.42%</u>
1	Medford	\$ 37,460.78	98%	101%	\$ 36,927.00	<u>86.75%</u>
	Medway	\$ 50,529.99	98%	102%	\$ 50,593.61	<u>118.85%</u>
	Melrose	\$ 49,217.67	98%	99%	\$ 47,905.03	<u>112.53%</u>

	Mendon	\$ 57,239.87	97%	110%	\$ 61,556.27	<u>144.60%</u>
1	Merrimac	\$ 36,685.74	98%	103%	\$ 37,021.81	<u>86.97%</u>
2	Methuen	\$ 29,735.54	97%	108%	\$ 31,096.22	<u>73.05%</u>
2	Middleborough	\$ 28,924.85	97%	116%	\$ 32,618.97	<u>76.63%</u>
3	Middlefield	\$ 19,187.86	98%	96%	\$ 18,079.69	<u>42.47%</u>
	Middleton	\$ 52,165.54	98%	116%	\$ 59,112.73	<u>138.86%</u>
1	Milford	\$ 34,023.73	97%	104%	\$ 34,503.57	<u>81.05%</u>
2	Millbury	\$ 32,262.24	97%	104%	\$ 32,579.71	<u>76.53%</u>
1	Millis	\$ 42,152.16	97%	100%	\$ 40,943.64	<u>96.18%</u>
1	Millville	\$ 30,494.43	97%	117%	\$ 34,706.86	<u>81.53%</u>
	Milton	\$ 68,962.77	98%	104%	\$ 69,968.72	<u>164.36%</u>
3	Monroe	\$ 8,525.00	99%	130%	\$ 10,949.47	<u>25.72%</u>
2	Monson	\$ 28,259.76	97%	102%	\$ 28,001.94	<u>65.78%</u>
3	Montague	\$ 22,789.29	97%	99%	\$ 21,948.92	<u>51.56%</u>
2	Monterey	\$ 25,831.22	96%	103%	\$ 25,606.28	<u>60.15%</u>
	Montgomery	\$ 35,481.96	97%	128%	\$ 44,187.55	<u>103.80%</u>
3	Mount Washington	\$ 19,895.71	96%	128%	\$ 24,447.10	<u>57.43%</u>
	Nahant	\$ 59,837.88	97%	94%	\$ 54,716.66	<u>128.54%</u>
	Nantucket	\$ 64,097.21	94%	107%	\$ 64,321.40	<u>151.10%</u>
	Natick	\$ 55,979.79	98%	103%	\$ 56,339.01	<u>132.35%</u>
	Needham	\$ 105,409.83	98%	100%	\$ 103,491.24	<u>243.11%</u>
3	New Ashford	\$ 28,875.56	95%	92%	\$ 25,367.60	<u>59.59%</u>
3	New Bedford	\$ 17,335.91	95%	101%	\$ 16,742.76	<u>39.33%</u>
1	New Braintree	\$ 36,549.90	97%	108%	\$ 38,344.86	<u>90.08%</u>
2	New Marlborough	\$ 28,827.47	98%	101%	\$ 28,533.88	<u>67.03%</u>
3	New Salem	\$ 24,467.47	97%	107%	\$ 25,285.19	<u>59.40%</u>
	Newbury	\$ 61,520.30	98%	99%	\$ 59,610.38	<u>140.03%</u>
	Newburyport	\$ 55,869.81	98%	101%	\$ 55,473.18	<u>130.31%</u>
	Newton	\$ 125,149.97	98%	102%	\$ 124,852.63	<u>293.29%</u>
	Norfolk	\$ 51,618.91	98%	107%	\$ 54,093.36	<u>127.07%</u>
3	North Adams	\$ 15,647.82	95%	93%	\$ 13,909.39	<u>32.67%</u>
	North Andover	\$ 56,015.65	98%	104%	\$ 57,100.92	<u>134.14%</u>
1	North Attleborough	\$ 38,947.82	97%	106%	\$ 40,127.47	<u>94.26%</u>
3	North Brookfield	\$ 25,815.33	97%	100%	\$ 25,037.03	<u>58.81%</u>
	North Reading	\$ 57,274.49	98%	108%	\$ 60,387.52	<u>141.86%</u>
2	Northampton	\$ 34,703.99	98%	99%	\$ 33,532.37	<u>78.77%</u>
	Northborough	\$ 55,052.85	97%	101%	\$ 54,210.55	<u>127.35%</u>
1	Northbridge	\$ 33,119.26	97%	119%	\$ 38,218.70	<u>89.78%</u>
2	Northfield	\$ 28,606.62	98%	103%	\$ 28,750.08	<u>67.54%</u>
1	Norton	\$ 36,094.51	97%	106%	\$ 37,118.73	<u>87.20%</u>
	Norwell	\$ 92,341.50	97%	108%	\$ 96,842.25	<u>227.49%</u>
1	Norwood	\$ 42,898.99	98%	100%	\$ 41,897.14	<u>98.42%</u>
2	Oak Bluffs	\$ 23,416.72	94%	122%	\$ 26,924.00	<u>63.25%</u>
1	Oakham	\$ 34,223.43	96%	114%	\$ 37,463.16	<u>88.01%</u>
3	Orange	\$ 19,190.69	96%	104%	\$ 19,295.83	<u>45.33%</u>
	Orleans	\$ 48,270.27	97%	93%	\$ 43,642.68	<u>102.52%</u>
2	Otis	\$ 29,168.15	96%	118%	\$ 33,056.55	<u>77.65%</u>

2	Oxford	\$ 29,144.22	97%	103%	\$ 29,114.73	<u>68.39%</u>
3	Palmer	\$ 25,388.24	96%	97%	\$ 23,608.71	<u>55.46%</u>
1	Paxton	\$ 38,261.06	98%	110%	\$ 40,941.59	<u>96.18%</u>
2	Peabody	\$ 32,104.79	97%	106%	\$ 33,332.35	<u>78.30%</u>
2	Pelham	\$ 36,169.92	98%	94%	\$ 33,207.88	<u>78.01%</u>
1	Pembroke	\$ 40,465.06	97%	105%	\$ 41,544.95	<u>97.59%</u>
1	Pepperell	\$ 35,658.53	97%	103%	\$ 35,837.47	<u>84.19%</u>
3	Peru	\$ 20,507.69	95%	103%	\$ 20,121.20	<u>47.27%</u>
2	Petersham	\$ 30,980.74	98%	105%	\$ 31,659.02	<u>74.37%</u>
2	Phillipston	\$ 26,902.69	97%	104%	\$ 27,122.96	<u>63.71%</u>
3	Pittsfield	\$ 26,323.46	96%	98%	\$ 24,694.21	<u>58.01%</u>
3	Plainfield	\$ 21,429.45	98%	110%	\$ 23,138.28	<u>54.35%</u>
1	Plainville	\$ 40,087.11	98%	108%	\$ 42,041.33	<u>98.76%</u>
1	Plymouth	\$ 38,076.36	97%	109%	\$ 40,356.89	<u>94.80%</u>
1	Plympton	\$ 39,253.34	97%	107%	\$ 40,924.91	<u>96.14%</u>
	Princeton	\$ 51,651.01	97%	102%	\$ 50,896.53	<u>119.56%</u>
1	Provincetown	\$ 58,301.55	83%	86%	\$ 41,474.83	<u>97.43%</u>
1	Quincy	\$ 33,852.21	97%	105%	\$ 34,571.06	<u>81.21%</u>
2	Randolph	\$ 27,196.18	97%	104%	\$ 27,355.42	<u>64.26%</u>
	Raynham	\$ 39,099.30	97%	114%	\$ 43,320.58	<u>101.77%</u>
	Reading	\$ 58,760.35	98%	104%	\$ 60,208.07	<u>141.44%</u>
	Rehoboth	\$ 43,218.02	97%	114%	\$ 48,021.32	<u>112.81%</u>
3	Revere	\$ 23,667.50	97%	109%	\$ 25,206.66	<u>59.21%</u>
	Richmond	\$ 57,692.09	98%	92%	\$ 52,030.72	<u>122.23%</u>
	Rochester	\$ 42,176.74	97%	114%	\$ 46,857.07	<u>110.07%</u>
2	Rockland	\$ 29,549.46	97%	99%	\$ 28,390.90	<u>66.69%</u>
1	Rockport	\$ 44,271.30	97%	90%	\$ 38,355.40	<u>90.10%</u>
2	Rowe	\$ 25,543.08	96%	112%	\$ 27,565.80	<u>64.76%</u>
	Rowley	\$ 45,613.05	97%	106%	\$ 47,347.64	<u>111.23%</u>
3	Royalston	\$ 25,404.24	96%	100%	\$ 24,585.79	<u>57.75%</u>
3	Russell	\$ 23,695.58	97%	107%	\$ 24,706.78	<u>58.04%</u>
	Rutland	\$ 36,437.08	98%	125%	\$ 44,595.77	<u>104.76%</u>
2	Salem	\$ 29,773.01	97%	102%	\$ 29,595.51	<u>69.52%</u>
2	Salisbury	\$ 28,388.40	97%	106%	\$ 29,170.34	<u>68.52%</u>
3	Sandisfield	\$ 19,530.77	97%	111%	\$ 20,944.36	<u>49.20%</u>
1	Sandwich	\$ 39,186.79	97%	103%	\$ 39,080.04	<u>91.80%</u>
2	Saugus	\$ 33,913.23	97%	102%	\$ 33,749.29	<u>79.28%</u>
3	Savoy	\$ 26,271.79	94%	98%	\$ 24,218.77	<u>56.89%</u>
	Scituate	\$ 63,432.14	98%	102%	\$ 62,879.05	<u>147.71%</u>
1	Seekonk	\$ 37,088.72	97%	102%	\$ 36,896.08	<u>86.67%</u>
	Sharon	\$ 67,299.40	98%	101%	\$ 66,862.83	<u>157.07%</u>
2	Sheffield	\$ 27,657.47	97%	98%	\$ 26,142.41	<u>61.41%</u>
3	Shelburne	\$ 21,170.32	97%	92%	\$ 18,844.83	<u>44.27%</u>
	Sherborn	\$ 172,851.16	99%	98%	\$ 167,359.98	<u>393.15%</u>
2	Shirley	\$ 27,019.32	97%	113%	\$ 29,748.05	<u>69.88%</u>
	Shrewsbury	\$ 55,111.56	98%	113%	\$ 60,618.60	<u>142.40%</u>
3	Shutesbury	\$ 25,299.32	98%	98%	\$ 24,217.00	<u>56.89%</u>

2	Somerset	\$ 29,389.93	97%	100%	\$ 28,483.75	<u>66.91%</u>
1	Somerville	\$ 38,562.70	98%	98%	\$ 37,070.38	<u>87.08%</u>
2	South Hadley	\$ 31,176.80	97%	102%	\$ 30,872.95	<u>72.52%</u>
1	Southampton	\$ 40,278.45	97%	108%	\$ 42,134.14	<u>98.98%</u>
	Southborough	\$ 106,008.97	98%	111%	\$ 115,633.58	<u>271.64%</u>
3	Southbridge	\$ 20,309.69	96%	97%	\$ 18,937.58	<u>44.49%</u>
1	Southwick	\$ 37,278.11	97%	108%	\$ 38,913.65	<u>91.41%</u>
2	Spencer	\$ 26,981.80	97%	100%	\$ 26,045.87	<u>61.18%</u>
3	Springfield	\$ 14,854.80	95%	101%	\$ 14,212.43	<u>33.39%</u>
	Sterling	\$ 45,071.20	97%	108%	\$ 47,219.10	<u>110.92%</u>
2	Stockbridge	\$ 38,264.19	97%	86%	\$ 31,765.39	<u>74.62%</u>
1	Stoneham	\$ 42,464.23	98%	96%	\$ 40,088.04	<u>94.17%</u>
2	Stoughton	\$ 32,900.28	97%	99%	\$ 31,780.70	<u>74.66%</u>
	Stow	\$ 62,898.25	98%	112%	\$ 68,809.44	<u>161.64%</u>
	Sturbridge	\$ 43,366.30	97%	118%	\$ 49,639.29	<u>116.61%</u>
	Sudbury	\$ 106,047.84	98%	105%	\$ 108,863.51	<u>255.73%</u>
2	Sunderland	\$ 28,479.35	98%	98%	\$ 27,236.78	<u>63.98%</u>
	Sutton	\$ 50,804.03	98%	109%	\$ 53,905.46	<u>126.63%</u>
	Swampscott	\$ 70,695.66	98%	96%	\$ 66,352.79	<u>155.87%</u>
2	Swansea	\$ 32,279.61	97%	100%	\$ 31,273.95	<u>73.47%</u>
3	Taunton	\$ 25,136.17	97%	100%	\$ 24,291.14	<u>57.06%</u>
2	Templeton	\$ 25,795.74	97%	118%	\$ 29,482.66	<u>69.26%</u>
1	Tewksbury	\$ 39,293.19	97%	100%	\$ 38,417.06	<u>90.25%</u>
3	Tisbury	\$ 23,408.22	95%	105%	\$ 23,305.13	<u>54.75%</u>
2	Tolland	\$ 25,530.24	98%	114%	\$ 28,580.06	<u>67.14%</u>
	Topsfield	\$ 70,928.63	98%	99%	\$ 69,013.06	<u>162.12%</u>
2	Townsend	\$ 31,712.66	98%	97%	\$ 30,045.30	<u>70.58%</u>
2	Truro	\$ 39,388.64	89%	96%	\$ 33,788.51	<u>79.37%</u>
1	Tyngsborough	\$ 42,281.24	98%	102%	\$ 42,146.73	<u>99.01%</u>
3	Tyringham	\$ 24,116.92	98%	93%	\$ 21,985.86	<u>51.65%</u>
	Upton	\$ 54,582.01	97%	134%	\$ 70,966.95	<u>166.71%</u>
	Uxbridge	\$ 36,290.24	97%	121%	\$ 42,623.91	<u>100.13%</u>
	Wakefield	\$ 45,542.78	98%	101%	\$ 44,763.53	<u>105.15%</u>
3	Wales	\$ 22,109.53	96%	106%	\$ 22,538.65	<u>52.95%</u>
	Walpole	\$ 53,908.65	98%	105%	\$ 55,475.91	<u>130.32%</u>
1	Waltham	\$ 36,456.51	98%	102%	\$ 36,530.28	<u>85.81%</u>
3	Ware	\$ 22,651.60	96%	102%	\$ 22,187.58	<u>52.12%</u>
3	Wareham	\$ 23,840.01	97%	107%	\$ 24,761.23	<u>58.17%</u>
3	Warren	\$ 18,804.78	96%	108%	\$ 19,491.69	<u>45.79%</u>
3	Warwick	\$ 19,650.92	98%	104%	\$ 20,010.38	<u>47.01%</u>
2	Washington	\$ 28,332.71	95%	99%	\$ 26,665.77	<u>62.64%</u>
	Watertown	\$ 45,158.63	98%	97%	\$ 42,895.55	<u>100.77%</u>
	Wayland	\$ 153,882.05	98%	99%	\$ 149,552.29	<u>351.32%</u>
3	Webster	\$ 25,754.51	96%	102%	\$ 25,384.96	<u>59.63%</u>
	Wellesley	\$ 182,352.66	98%	105%	\$ 188,056.93	<u>441.77%</u>
1	Wellfleet	\$ 39,805.38	91%	100%	\$ 36,216.67	<u>85.08%</u>
3	Wendell	\$ 21,108.05	97%	86%	\$ 17,518.77	<u>41.15%</u>

	Wenham	\$ 63,016.66	98%	110%	\$ 67,916.54	<u>159.54%</u>
2	West Boylston	\$ 33,485.05	97%	103%	\$ 33,132.76	<u>77.83%</u>
1	West Bridgewater	\$ 36,548.49	97%	104%	\$ 36,954.90	<u>86.81%</u>
2	West Brookfield	\$ 33,437.83	96%	97%	\$ 31,393.29	<u>73.75%</u>
	West Newbury	\$ 66,509.14	98%	102%	\$ 66,687.36	<u>156.66%</u>
2	West Springfield	\$ 27,256.30	97%	102%	\$ 26,867.01	<u>63.11%</u>
2	West Stockbridge	\$ 37,879.91	97%	92%	\$ 33,947.66	<u>79.75%</u>
1	West Tisbury	\$ 35,402.97	97%	111%	\$ 38,288.08	<u>89.94%</u>
	Westborough	\$ 61,116.67	98%	102%	\$ 60,800.76	<u>142.83%</u>
2	Westfield	\$ 25,872.94	97%	103%	\$ 25,648.74	<u>60.25%</u>
	Westford	\$ 62,052.20	98%	106%	\$ 64,308.63	<u>151.07%</u>
1	Westhampton	\$ 36,369.35	98%	109%	\$ 38,911.48	<u>91.41%</u>
1	Westminster	\$ 38,353.50	98%	105%	\$ 39,446.97	<u>92.67%</u>
	Weston	\$ 305,210.67	98%	98%	\$ 295,117.41	<u>693.27%</u>
1	Westport	\$ 39,478.69	97%	110%	\$ 41,781.23	<u>98.15%</u>
	Westwood	\$ 103,822.49	98%	104%	\$ 105,422.57	<u>247.65%</u>
2	Weymouth	\$ 33,988.08	97%	100%	\$ 32,875.46	<u>77.23%</u>
3	Whately	\$ 24,588.93	99%	95%	\$ 23,076.71	<u>54.21%</u>
2	Whitman	\$ 30,526.70	97%	104%	\$ 30,936.68	<u>72.67%</u>
	Wilbraham	\$ 44,338.91	97%	106%	\$ 45,460.30	<u>106.79%</u>
2	Williamsburg	\$ 26,507.83	97%	102%	\$ 26,322.78	<u>61.84%</u>
2	Williamstown	\$ 34,963.91	98%	92%	\$ 31,391.52	<u>73.74%</u>
	Wilmington	\$ 43,302.16	98%	105%	\$ 44,253.70	<u>103.96%</u>
3	Winchendon	\$ 21,306.69	97%	107%	\$ 22,124.81	<u>51.97%</u>
	Winchester	\$ 100,921.58	98%	103%	\$ 101,659.29	<u>238.81%</u>
2	Windsor	\$ 31,383.24	99%	103%	\$ 31,866.91	<u>74.86%</u>
2	Winthrop	\$ 33,285.40	98%	96%	\$ 31,069.33	<u>72.99%</u>
1	Woburn	\$ 40,384.70	98%	102%	\$ 40,406.57	<u>94.92%</u>
3	Worcester	\$ 21,487.47	97%	105%	\$ 21,849.84	<u>51.33%</u>
3	Worthington	\$ 26,563.97	97%	91%	\$ 23,487.71	<u>55.18%</u>
	Wrentham	\$ 55,000.43	98%	104%	\$ 55,745.46	<u>130.95%</u>
2	Yarmouth	\$ 31,656.33	95%	96%	\$ 28,934.19	<u>67.97%</u>