2020 Affordability Calculation for the 2021 IUP

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

State APCI= $45,938.2

Tier	Community	Per Capita Income	Empoyment Rate	Population Trend	Adjusted Per Capita Income	Percent of State Adjusted Per Capita Income
1	Abington	$ 36,198.60	96.96%	109%	$ 38,414.52	**83.62%**
	Acton	$ 66,128.82	97.99%	108%	$ 69,876.90	**152.11%**
2	Acushnet	$ 31,917.86	96.53%	101%	$ 31,240.89	**68.01%**
3	Adams	$ 23,756.35	95.95%	96%	$ 21,955.83	**47.79%**
2	Agawam	$ 29,483.61	97.05%	101%	$ 28,912.75	**62.94%**
1	Alford	$ 36,945.01	98.72%	124%	$ 45,155.95	**98.30%**
1	Amesbury	$ 38,431.16	97.64%	99%	$ 37,143.24	**80.85%**
3	Amherst	$ 19,545.00	97.97%	108%	$ 20,765.24	**45.20%**
	Andover	$ 82,582.29	97.80%	106%	$ 85,816.07	**186.81%**
3	Aquinnah	$ 22,146.79	97.85%	90%	$ 19,591.76	**42.65%**
	Arlington	$ 61,017.78	98.20%	101%	$ 60,562.63	**131.83%**
1	Ashburnham	$ 35,890.64	97.51%	110%	$ 38,372.98	**83.53%**
2	Ashby	$ 33,206.86	97.76%	108%	$ 35,076.05	**76.35%**
3	Ashfield	$ 27,812.00	97.15%	97%	$ 26,073.68	**56.76%**
	Ashland	$ 50,587.24	97.95%	113%	$ 56,030.15	**121.97%**
3	Athol	$ 20,350.89	96.71%	103%	$ 20,177.78	**43.92%**
2	Attleboro	$ 32,722.08	97.12%	104%	$ 32,931.72	**71.69%**
2	Auburn	$ 34,415.39	97.47%	102%	$ 34,150.13	**74.34%**
2	Avon	$ 35,404.74	97.47%	98%	$ 33,833.26	**73.65%**
2	Ayer	$ 34,445.00	96.81%	102%	$ 33,986.86	**73.98%**
1	Barnstable	$ 41,358.23	96.29%	95%	$ 37,635.33	**81.93%**
3	Barre	$ 25,248.03	96.13%	106%	$ 25,623.80	**55.78%**
2	Becket	$ 29,446.24	95.77%	101%	$ 28,586.32	**62.23%**
	Bedford	$ 72,331.60	97.72%	106%	$ 74,751.09	**162.72%**
1	Belchertown	$ 34,798.27	97.25%	113%	$ 38,228.06	**83.22%**
1	Bellingham	$ 35,613.49	97.21%	107%	$ 36,921.23	**80.37%**
	Belmont	$ 95,407.33	98.10%	102%	$ 95,664.24	**208.25%**
1	Berkley	$ 38,272.42	97.55%	112%	$ 41,633.86	**90.63%**
	Berlin	$ 50,296.58	98.03%	120%	$ 59,374.06	**129.25%**
2	Bernardston	$ 30,161.31	96.41%	99%	$ 28,727.68	**62.54%**
1	Beverly	$ 43,564.85	97.65%	99%	$ 42,156.88	**91.77%**
1	Billerica	$ 37,661.54	97.56%	103%	$ 37,932.13	**82.57%**
2	Blackstone	$ 31,674.14	97.06%	103%	$ 31,518.12	**68.61%**
2	Blandford	$ 30,528.57	97.57%	102%	$ 30,252.91	**65.86%**
	Bolton	$ 76,120.91	97.63%	118%	$ 87,736.16	**190.99%**
	Boston	$ 50,745.78	97.68%	105%	$ 51,962.42	**113.11%**
1	Bourne	$ 36,984.80	96.66%	106%	$ 37,722.12	**82.11%**
	Boxborough	$ 57,531.00	97.78%	103%	$ 57,732.95	**125.68%**
	Boxford	$ 105,324.37	98.06%	101%	$ 103,854.79	**226.07%**

	Boylston	$ 56,872.44	97.54%	109%	$ 60,276.09	**131.21%**
1	Braintree	$ 43,386.95	97.53%	106%	$ 44,712.01	**97.33%**
2	Brewster	$ 36,327.45	96.43%	97%	$ 34,079.66	**74.19%**
2	Bridgewater	$ 32,777.88	97.52%	105%	$ 33,713.96	**73.39%**
1	Brimfield	$ 37,882.03	96.56%	108%	$ 39,536.74	**86.07%**
3	Brockton	$ 21,945.54	96.61%	99%	$ 21,090.52	**45.91%**
2	Brookfield	$ 28,087.04	96.30%	111%	$ 30,053.14	**65.42%**
	Brookline	$ 94,321.70	98.33%	103%	$ 95,385.66	**207.64%**
3	Buckland	$ 21,497.46	98.04%	96%	$ 20,133.98	**43.83%**
	Burlington	$ 44,049.86	97.87%	107%	$ 46,168.38	**100.50%**
	Cambridge	$ 60,415.42	98.33%	104%	$ 61,637.86	**134.18%**
	Canton	$ 62,127.89	97.56%	104%	$ 62,905.16	**136.93%**
	Carlisle	$ 123,857.63	98.06%	103%	$ 124,930.82	**271.95%**
2	Carver	$ 31,359.26	97.18%	103%	$ 31,419.51	**68.40%**
3	Charlemont	$ 21,359.84	95.48%	93%	$ 19,012.72	**41.39%**
1	Charlton	$ 36,886.62	97.11%	115%	$ 41,284.48	**89.87%**
	Chatham	$ 58,345.94	96.09%	92%	$ 51,833.32	**112.83%**
	Chelmsford	$ 56,346.16	97.69%	100%	$ 54,953.52	**119.62%**
3	Chelsea	$ 19,020.82	97.45%	100%	$ 18,587.04	**40.46%**
2	Cheshire	$ 30,592.56	95.51%	95%	$ 27,792.80	**60.50%**
3	Chester	$ 23,221.82	97.90%	102%	$ 23,238.21	**50.59%**
3	Chesterfield	$ 21,308.43	97.09%	102%	$ 21,050.10	**45.82%**
3	Chicopee	$ 20,595.14	96.12%	101%	$ 20,029.67	**43.60%**
	Chilmark	$ 69,844.06	95.62%	103%	$ 68,607.01	**149.35%**
3	Clarksburg	$ 24,158.79	95.69%	101%	$ 23,336.93	**50.80%**
2	Clinton	$ 31,877.26	96.68%	101%	$ 31,211.20	**67.94%**
	Cohasset	$ 127,327.36	97.73%	104%	$ 129,252.73	**281.36%**
3	Colrain	$ 27,896.24	96.78%	92%	$ 24,883.42	**54.17%**
	Concord	$ 134,393.89	98.02%	104%	$ 136,965.62	**298.15%**
2	Conway	$ 34,929.18	97.84%	105%	$ 35,837.16	**78.01%**
3	Cummington	$ 31,007.97	96.69%	89%	$ 26,732.07	**58.19%**
2	Dalton	$ 32,568.12	96.81%	98%	$ 30,907.03	**67.28%**
1	Danvers	$ 44,331.70	97.44%	105%	$ 45,391.60	**98.81%**
1	Dartmouth	$ 36,120.50	96.92%	111%	$ 38,850.58	**84.57%**
	Dedham	$ 65,206.21	97.61%	105%	$ 67,079.18	**146.02%**
	Deerfield	$ 44,085.48	98.11%	108%	$ 46,666.92	**101.59%**
2	Dennis	$ 36,138.06	95.40%	89%	$ 30,664.02	**66.75%**
1	Dighton	$ 35,167.53	97.06%	115%	$ 39,169.35	**85.27%**
1	Douglas	$ 37,400.83	97.82%	120%	$ 43,990.87	**95.76%**
	Dover	$ 266,086.22	98.03%	101%	$ 262,299.19	**570.98%**
2	Dracut	$ 35,477.78	97.45%	103%	$ 35,656.45	**77.62%**
2	Dudley	$ 28,032.28	96.89%	113%	$ 30,824.82	**67.10%**
	Dunstable	$ 59,048.47	97.86%	112%	$ 64,933.90	**141.35%**
	Duxbury	$ 96,317.76	97.60%	106%	$ 99,356.99	**216.28%**
2	East Bridgewater	$ 35,010.90	97.49%	106%	$ 36,289.39	**79.00%**
2	East Brookfield	$ 31,968.85	97.19%	104%	$ 32,344.76	**70.41%**
	East Longmeadow	$ 44,994.54	97.65%	111%	$ 48,985.27	**106.63%**

2	Eastham	$ 35,958.94	95.25%	91%	$ 31,129.18	**67.76%**
2	Easthampton	$ 30,618.06	97.46%	100%	$ 29,950.44	**65.20%**
	Easton	$ 48,846.11	97.80%	104%	$ 49,513.20	**107.78%**
	Edgartown	$ 58,535.57	93.96%	108%	$ 59,191.61	**128.85%**
3	Egremont	$ 30,148.18	98.30%	91%	$ 26,991.59	**58.76%**
3	Erving	$ 21,220.41	96.70%	123%	$ 25,178.08	**54.81%**
	Essex	$ 62,004.22	97.97%	107%	$ 65,152.24	**141.83%**
3	Everett	$ 21,614.01	97.72%	110%	$ 23,136.88	**50.37%**
2	Fairhaven	$ 29,397.17	96.72%	98%	$ 27,929.70	**60.80%**
3	Fall River	$ 17,782.95	94.94%	97%	$ 16,317.35	**35.52%**
1	Falmouth	$ 44,345.59	96.24%	97%	$ 41,202.89	**89.69%**
3	Fitchburg	$ 20,222.96	95.93%	103%	$ 20,003.18	**43.54%**
3	Florida	$ 19,512.43	97.62%	111%	$ 21,189.53	**46.13%**
	Foxborough	$ 53,448.81	97.70%	104%	$ 54,209.14	**118.00%**
2	Framingham	$ 35,110.68	97.91%	102%	$ 35,100.26	**76.41%**
	Franklin	$ 50,168.52	97.71%	107%	$ 52,460.66	**114.20%**
1	Freetown	$ 38,617.24	97.08%	105%	$ 39,250.82	**85.44%**
3	Gardner	$ 21,314.49	96.40%	97%	$ 20,010.99	**43.56%**
	Georgetown	$ 49,929.44	97.35%	111%	$ 53,916.97	**117.37%**
2	Gill	$ 26,452.65	97.82%	110%	$ 28,476.87	**61.99%**
2	Gloucester	$ 37,749.88	96.22%	95%	$ 34,542.36	**75.19%**
3	Goshen	$ 13,319.55	97.65%	114%	$ 14,884.79	**32.40%**
3	Gosnold	$ 15,586.67	100.00%	87%	$ 13,593.02	**29.59%**
	Grafton	$ 49,768.33	97.50%	119%	$ 57,877.74	**125.99%**
2	Granby	$ 32,850.32	97.37%	102%	$ 32,549.72	**70.86%**
2	Granville	$ 32,014.78	95.76%	103%	$ 31,564.37	**68.71%**
1	Great Barrington	$ 41,897.11	96.70%	94%	$ 38,237.68	**83.24%**
3	Greenfield	$ 22,292.84	97.20%	96%	$ 20,819.45	**45.32%**
	Groton	$ 73,818.81	97.98%	112%	$ 80,653.65	**175.57%**
1	Groveland	$ 40,027.74	97.89%	107%	$ 41,915.20	**91.24%**
1	Hadley	$ 34,527.31	97.89%	110%	$ 37,021.41	**80.59%**
2	Halifax	$ 33,844.87	97.34%	100%	$ 33,023.66	**71.89%**
	Hamilton	$ 68,007.78	97.91%	93%	$ 62,174.02	**135.34%**
1	Hampden	$ 40,539.27	97.27%	99%	$ 39,188.53	**85.31%**
3	Hancock	$ 13,251.07	98.23%	99%	$ 12,944.31	**28.18%**
	Hanover	$ 55,359.92	97.77%	105%	$ 57,065.21	**124.22%**
1	Hanson	$ 35,863.16	97.22%	108%	$ 37,488.01	**81.61%**
3	Hardwick	$ 19,980.37	97.50%	114%	$ 22,215.01	**48.36%**
	Harvard	$ 68,696.07	97.86%	109%	$ 73,284.29	**159.53%**
1	Harwich	$ 39,978.90	95.18%	99%	$ 37,612.60	**81.88%**
2	Hatfield	$ 35,999.09	97.54%	101%	$ 35,437.73	**77.14%**
2	Haverhill	$ 29,524.76	97.05%	103%	$ 29,581.87	**64.39%**
3	Hawley	$ 19,062.50	96.33%	100%	$ 18,417.56	**40.09%**
3	Heath	$ 13,830.48	97.10%	88%	$ 11,777.83	**25.64%**
	Hingham	$ 117,795.05	97.72%	111%	$ 128,280.72	**279.25%**
2	Hinsdale	$ 33,762.75	95.55%	109%	$ 35,017.60	**76.23%**
2	Holbrook	$ 31,125.09	97.10%	100%	$ 30,239.28	**65.83%**

	Holden	$ 44,552.42	97.53%	111%	$ 48,250.30	**105.03%**
2	Holland	$ 32,870.64	97.13%	103%	$ 32,908.82	**71.64%**
	Holliston	$ 60,475.33	97.86%	98%	$ 58,091.96	**126.46%**
3	Holyoke	$ 17,137.59	95.34%	100%	$ 16,356.21	**35.60%**
1	Hopedale	$ 42,256.79	97.45%	100%	$ 41,207.13	**89.70%**
	Hopkinton	$ 79,271.17	97.79%	112%	$ 86,690.78	**188.71%**
2	Hubbardston	$ 32,113.85	97.32%	112%	$ 35,034.92	**76.27%**
1	Hudson	$ 39,139.68	97.09%	105%	$ 39,993.80	**87.06%**
1	Hull	$ 43,073.88	96.64%	93%	$ 38,774.89	**84.41%**
2	Huntington	$ 33,628.32	96.51%	100%	$ 32,544.27	**70.84%**
	Ipswich	$ 51,985.59	97.89%	101%	$ 51,625.36	**112.38%**
1	Kingston	$ 41,030.61	97.34%	107%	$ 42,817.66	**93.21%**
1	Lakeville	$ 43,009.98	97.22%	108%	$ 45,139.53	**98.26%**
1	Lancaster	$ 37,293.71	97.29%	109%	$ 39,601.62	**86.21%**
2	Lanesborough	$ 28,224.96	96.69%	103%	$ 28,212.57	**61.41%**
3	Lawrence	$ 16,671.11	94.92%	106%	$ 16,776.18	**36.52%**
2	Lee	$ 30,607.70	96.50%	99%	$ 29,329.16	**63.84%**
2	Leicester	$ 30,741.71	97.29%	105%	$ 31,333.91	**68.21%**
	Lenox	$ 51,342.47	95.85%	99%	$ 48,707.71	**106.03%**
3	Leominster	$ 28,630.90	96.85%	99%	$ 27,363.81	**59.57%**
	Leverett	$ 47,509.94	98.17%	111%	$ 51,913.16	**113.01%**
	Lexington	$ 121,980.08	98.17%	103%	$ 123,846.61	**269.59%**
2	Leyden	$ 36,888.12	97.98%	92%	$ 33,287.12	**72.46%**
	Lincoln	$ 137,629.40	98.37%	79%	$ 106,917.32	**232.74%**
	Littleton	$ 54,607.66	98.09%	109%	$ 58,407.98	**127.14%**
	Longmeadow	$ 76,354.90	97.79%	101%	$ 75,388.67	**164.11%**
3	Lowell	$ 22,685.87	96.84%	101%	$ 22,251.42	**48.44%**
3	Ludlow	$ 28,044.05	96.15%	100%	$ 26,829.58	**58.40%**
1	Lunenburg	$ 38,096.08	97.31%	107%	$ 39,772.48	**86.58%**
3	Lynn	$ 21,781.85	97.06%	101%	$ 21,445.11	**46.68%**
	Lynnfield	$ 79,219.54	97.78%	100%	$ 77,823.27	**169.41%**
2	Malden	$ 28,509.17	97.65%	106%	$ 29,375.95	**63.95%**
	Manchester-by-the-Sea	$ 146,846.01	97.64%	98%	$ 140,857.30	**306.62%**
	Mansfield	$ 49,455.10	97.70%	103%	$ 49,977.51	**108.79%**
	Marblehead	$ 90,649.61	97.85%	97%	$ 86,223.80	**187.70%**
	Marion	$ 59,891.89	97.62%	96%	$ 56,001.36	**121.91%**
1	Marlborough	$ 37,223.28	97.55%	106%	$ 38,558.79	**83.94%**
	Marshfield	$ 47,978.19	97.69%	103%	$ 48,426.83	**105.42%**
1	Mashpee	$ 39,900.71	96.14%	108%	$ 41,501.44	**90.34%**
	Mattapoisett	$ 58,355.86	97.19%	96%	$ 54,698.24	**119.07%**
1	Maynard	$ 39,976.66	97.31%	97%	$ 37,682.01	**82.03%**
	Medfield	$ 97,217.06	97.90%	98%	$ 93,244.54	**202.98%**
1	Medford	$ 40,052.44	97.85%	101%	$ 39,478.05	**85.94%**
	Medway	$ 52,933.34	97.63%	102%	$ 52,940.90	**115.24%**
	Melrose	$ 51,990.49	97.91%	99%	$ 50,620.61	**110.19%**
	Mendon	$ 58,618.79	97.74%	110%	$ 63,287.88	**137.77%**
1	Merrimac	$ 37,267.67	97.71%	103%	$ 37,600.76	**81.85%**

2	Methuen	$ 30,929.21	96.82%	108%	$ 32,315.93	**70.35%**
2	Middleborough	$ 29,349.35	97.11%	116%	$ 33,039.10	**71.92%**
3	Middlefield	$ 18,843.40	98.23%	96%	$ 17,792.70	**38.73%**
	Middleton	$ 52,127.46	97.37%	116%	$ 58,903.51	**128.22%**
2	Milford	$ 33,962.24	97.07%	104%	$ 34,443.34	**74.98%**
2	Millbury	$ 33,659.45	97.57%	104%	$ 34,066.92	**74.16%**
1	Millis	$ 44,008.59	96.95%	100%	$ 42,606.93	**92.75%**
2	Millville	$ 31,631.85	96.12%	117%	$ 35,605.90	**77.51%**
	Milton	$ 74,528.90	97.74%	104%	$ 75,474.68	**164.30%**
3	Monroe	$ 9,910.71	97.22%	130%	$ 12,536.12	**27.29%**
2	Monson	$ 29,412.97	96.66%	102%	$ 29,114.22	**63.38%**
3	Montague	$ 23,229.92	97.05%	99%	$ 22,406.54	**48.78%**
2	Monterey	$ 29,541.44	95.63%	103%	$ 29,067.14	**63.27%**
	Montgomery	$ 37,048.28	97.01%	128%	$ 46,052.24	**100.25%**
1	Mount Washington	$ 29,848.10	98.78%	128%	$ 37,875.54	**82.45%**
	Nahant	$ 60,270.43	97.98%	94%	$ 55,443.45	**120.69%**
	Nantucket	$ 63,148.49	95.47%	107%	$ 64,416.83	**140.22%**
	Natick	$ 59,916.78	98.02%	103%	$ 60,256.65	**131.17%**
	Needham	$ 124,977.44	98.10%	100%	$ 122,496.85	**266.66%**
3	New Ashford	$ 29,013.33	97.08%	92%	$ 25,999.52	**56.60%**
3	New Bedford	$ 18,149.12	95.37%	101%	$ 17,549.52	**38.20%**
1	New Braintree	$ 37,885.33	94.89%	108%	$ 38,741.57	**84.33%**
2	New Marlborough	$ 30,341.56	97.49%	101%	$ 29,876.98	**65.04%**
3	New Salem	$ 24,610.78	97.42%	107%	$ 25,550.13	**55.62%**
	Newbury	$ 64,082.45	97.67%	99%	$ 62,114.11	**135.21%**
	Newburyport	$ 61,351.83	97.67%	101%	$ 60,713.67	**132.16%**
	Newton	$ 154,627.53	98.12%	102%	$ 154,104.15	**335.46%**
	Norfolk	$ 54,209.96	97.43%	107%	$ 56,689.66	**123.40%**
3	North Adams	$ 16,956.14	95.95%	93%	$ 15,191.14	**33.07%**
	North Andover	$ 57,548.44	97.71%	104%	$ 58,607.80	**127.58%**
1	North Attleborough	$ 40,348.29	97.40%	106%	$ 41,570.93	**90.49%**
3	North Brookfield	$ 26,863.98	96.78%	100%	$ 25,982.30	**56.56%**
	North Reading	$ 61,877.08	97.79%	108%	$ 65,123.15	**141.76%**
2	Northampton	$ 36,174.72	97.85%	99%	$ 34,872.93	**75.91%**
	Northborough	$ 64,002.32	97.47%	101%	$ 63,015.21	**137.17%**
1	Northbridge	$ 33,596.88	97.10%	119%	$ 38,871.39	**84.62%**
2	Northfield	$ 29,890.37	97.30%	103%	$ 29,881.62	**65.05%**
1	Norton	$ 37,308.45	97.33%	106%	$ 38,315.57	**83.41%**
	Norwell	$ 93,513.36	97.52%	108%	$ 98,114.34	**213.58%**
1	Norwood	$ 44,629.35	97.39%	100%	$ 43,487.33	**94.66%**
2	Oak Bluffs	$ 26,012.61	95.10%	122%	$ 30,161.30	**65.66%**
2	Oakham	$ 32,027.00	96.56%	114%	$ 35,158.32	**76.53%**
3	Orange	$ 20,184.63	96.24%	104%	$ 20,255.12	**44.09%**
	Orleans	$ 55,532.60	97.03%	93%	$ 50,050.86	**108.95%**
1	Otis	$ 33,140.83	96.83%	118%	$ 37,897.07	**82.50%**
2	Oxford	$ 29,796.81	96.99%	103%	$ 29,672.64	**64.59%**
3	Palmer	$ 25,870.18	95.82%	97%	$ 24,080.66	**52.42%**

1	Paxton	$ 40,583.92	97.97%	110%	$ 43,567.46	**94.84%**
2	Peabody	$ 33,292.95	97.43%	106%	$ 34,541.45	**75.19%**
2	Pelham	$ 37,912.25	97.72%	94%	$ 34,882.55	**75.93%**
1	Pembroke	$ 41,499.24	97.32%	105%	$ 42,558.28	**92.64%**
1	Pepperell	$ 36,727.74	97.52%	103%	$ 36,958.07	**80.45%**
3	Peru	$ 27,095.58	95.83%	103%	$ 26,787.99	**58.31%**
2	Petersham	$ 33,691.14	97.26%	105%	$ 34,267.56	**74.59%**
2	Phillipston	$ 28,205.03	97.09%	104%	$ 28,414.76	**61.85%**
3	Pittsfield	$ 27,421.18	96.29%	98%	$ 25,794.97	**56.15%**
3	Plainfield	$ 22,871.99	97.56%	110%	$ 24,549.09	**53.44%**
1	Plainville	$ 42,223.19	97.50%	108%	$ 44,280.76	**96.39%**
1	Plymouth	$ 37,309.49	97.24%	109%	$ 39,624.86	**86.26%**
1	Plympton	$ 39,953.10	97.34%	107%	$ 41,589.22	**90.53%**
	Princeton	$ 53,554.92	97.25%	102%	$ 53,014.14	**115.40%**
1	Provincetown	$ 56,549.66	84.39%	86%	$ 40,920.69	**89.08%**
2	Quincy	$ 35,783.90	97.57%	105%	$ 36,598.49	**79.67%**
2	Randolph	$ 27,818.77	97.05%	104%	$ 27,999.98	**60.95%**
1	Raynham	$ 40,972.82	97.52%	114%	$ 45,552.47	**99.16%**
	Reading	$ 61,795.32	97.96%	104%	$ 63,187.62	**137.55%**
	Rehoboth	$ 46,319.93	97.48%	114%	$ 51,526.96	**112.17%**
3	Revere	$ 25,170.49	97.21%	109%	$ 26,782.43	**58.30%**
	Richmond	$ 53,739.10	97.74%	92%	$ 48,300.36	**105.14%**
	Rochester	$ 44,059.52	97.68%	114%	$ 49,153.32	**107.00%**
2	Rockland	$ 31,442.32	96.90%	99%	$ 30,155.51	**65.64%**
1	Rockport	$ 47,406.85	96.65%	90%	$ 41,010.91	**89.27%**
2	Rowe	$ 26,441.62	95.21%	112%	$ 28,187.47	**61.36%**
	Rowley	$ 48,416.01	96.99%	106%	$ 49,998.20	**108.84%**
3	Royalston	$ 24,918.50	96.39%	100%	$ 24,095.55	**52.45%**
3	Russell	$ 24,702.55	96.78%	107%	$ 25,609.63	**55.75%**
1	Rutland	$ 37,017.30	97.30%	125%	$ 45,202.29	**98.40%**
2	Salem	$ 31,153.08	97.25%	102%	$ 30,995.91	**67.47%**
2	Salisbury	$ 30,287.49	97.26%	106%	$ 31,173.81	**67.86%**
2	Sandisfield	$ 25,674.86	97.17%	111%	$ 27,703.47	**60.31%**
1	Sandwich	$ 42,981.86	97.16%	103%	$ 42,879.03	**93.34%**
2	Saugus	$ 35,493.85	97.35%	102%	$ 35,282.01	**76.80%**
3	Savoy	$ 27,407.03	95.38%	98%	$ 25,658.79	**55.85%**
	Scituate	$ 67,076.30	97.42%	102%	$ 66,333.43	**144.40%**
1	Seekonk	$ 37,619.60	97.07%	102%	$ 37,325.22	**81.25%**
	Sharon	$ 66,979.10	98.10%	101%	$ 66,476.49	**144.71%**
2	Sheffield	$ 36,133.57	97.32%	98%	$ 34,342.73	**74.76%**
3	Shelburne	$ 21,462.81	96.87%	92%	$ 19,124.10	**41.63%**
	Sherborn	$ 217,625.66	98.12%	98%	$ 209,416.14	**455.86%**
2	Shirley	$ 28,012.03	97.04%	113%	$ 30,757.21	**66.95%**
	Shrewsbury	$ 52,188.53	97.75%	113%	$ 57,412.03	**124.98%**
3	Shutesbury	$ 26,831.45	98.41%	98%	$ 25,835.89	**56.24%**
2	Somerset	$ 31,655.96	96.92%	100%	$ 30,564.85	**66.53%**
1	Somerville	$ 43,411.43	98.17%	98%	$ 41,668.71	**90.71%**

2	South Hadley	$ 32,112.77	97.23%	102%	$ 31,800.65	**69.22%**
1	Southampton	$ 39,104.74	97.87%	108%	$ 41,149.13	**89.57%**
	Southborough	$ 117,087.82	97.97%	111%	$ 127,591.58	**277.75%**
3	Southbridge	$ 21,158.70	95.93%	97%	$ 19,713.87	**42.91%**
1	Southwick	$ 36,056.47	96.90%	108%	$ 37,576.42	**81.80%**
3	Spencer	$ 28,101.50	96.19%	100%	$ 27,023.89	**58.83%**
3	Springfield	$ 15,424.30	95.07%	101%	$ 14,758.18	**32.13%**
	Sterling	$ 44,790.96	97.12%	108%	$ 46,803.87	**101.88%**
	Stockbridge	$ 62,122.96	97.26%	86%	$ 51,686.86	**112.51%**
1	Stoneham	$ 44,233.67	97.62%	96%	$ 41,661.15	**90.69%**
2	Stoughton	$ 33,365.53	97.14%	99%	$ 32,188.03	**70.07%**
	Stow	$ 66,801.91	98.01%	112%	$ 73,104.73	**159.14%**
	Sturbridge	$ 46,870.75	96.75%	118%	$ 53,627.68	**116.74%**
	Sudbury	$ 113,334.44	97.86%	105%	$ 116,296.15	**253.16%**
2	Sunderland	$ 29,526.65	97.73%	98%	$ 28,145.87	**61.27%**
	Sutton	$ 52,652.50	97.42%	109%	$ 55,727.11	**121.31%**
	Swampscott	$ 78,366.59	97.92%	96%	$ 73,408.75	**159.80%**
2	Swansea	$ 34,735.65	96.86%	100%	$ 33,568.78	**73.07%**
3	Taunton	$ 26,003.37	96.72%	100%	$ 25,104.63	**54.65%**
2	Templeton	$ 26,358.03	97.17%	118%	$ 30,185.28	**65.71%**
1	Tewksbury	$ 39,924.05	97.56%	100%	$ 39,098.40	**85.11%**
3	Tisbury	$ 24,067.38	93.89%	105%	$ 23,764.32	**51.73%**
2	Tolland	$ 29,479.37	97.70%	114%	$ 32,790.26	**71.38%**
	Topsfield	$ 74,969.37	97.80%	99%	$ 72,651.43	**158.15%**
2	Townsend	$ 33,553.05	97.87%	97%	$ 31,867.29	**69.37%**
2	Truro	$ 42,865.93	88.82%	96%	$ 36,541.09	**79.54%**
1	Tyngsborough	$ 44,391.13	97.91%	102%	$ 44,290.96	**96.41%**
2	Tyringham	$ 32,863.92	97.37%	93%	$ 29,896.77	**65.08%**
	Upton	$ 53,984.65	97.67%	134%	$ 70,483.09	**153.43%**
1	Uxbridge	$ 36,664.77	97.41%	121%	$ 43,081.65	**93.78%**
	Wakefield	$ 47,991.49	97.80%	101%	$ 47,177.88	**102.70%**
3	Wales	$ 23,198.10	96.77%	106%	$ 23,754.12	**51.71%**
	Walpole	$ 55,292.08	97.47%	105%	$ 56,835.31	**123.72%**
1	Waltham	$ 38,804.66	97.92%	102%	$ 38,899.57	**84.68%**
3	Ware	$ 24,032.11	96.33%	102%	$ 23,543.64	**51.25%**
3	Wareham	$ 24,892.48	96.53%	107%	$ 25,785.82	**56.13%**
3	Warren	$ 19,137.58	96.84%	108%	$ 19,925.90	**43.38%**
3	Warwick	$ 21,378.21	97.74%	104%	$ 21,730.86	**47.30%**
3	Washington	$ 28,866.91	95.34%	99%	$ 27,218.17	**59.25%**
1	Watertown	$ 45,793.57	98.08%	97%	$ 43,456.04	**94.60%**
	Wayland	$ 147,190.82	97.90%	99%	$ 142,933.82	**311.14%**
3	Webster	$ 26,991.84	96.13%	102%	$ 26,503.66	**57.69%**
	Wellesley	$ 215,509.12	97.95%	105%	$ 221,949.93	**483.15%**
1	Wellfleet	$ 46,077.32	93.41%	100%	$ 43,056.48	**93.73%**
3	Wendell	$ 19,949.21	97.70%	86%	$ 16,762.52	**36.49%**
	Wenham	$ 68,523.09	98.01%	110%	$ 73,739.29	**160.52%**
2	West Boylston	$ 34,268.53	96.81%	103%	$ 34,009.07	**74.03%**

1	West Bridgewater	$ 38,154.09	97.51%	104%	$ 38,785.53	**84.43%**
2	West Brookfield	$ 35,011.89	96.73%	97%	$ 32,949.99	**71.73%**
	West Newbury	$ 67,508.63	98.18%	102%	$ 67,653.82	**147.27%**
3	West Springfield	$ 27,774.65	96.74%	102%	$ 27,343.04	**59.52%**
1	West Stockbridge	$ 44,692.25	97.11%	92%	$ 40,029.12	**87.14%**
1	West Tisbury	$ 40,999.66	97.56%	111%	$ 44,425.61	**96.71%**
	Westborough	$ 63,812.39	97.98%	102%	$ 63,478.76	**138.18%**
3	Westfield	$ 27,181.48	96.90%	103%	$ 27,010.60	**58.80%**
	Westford	$ 63,683.08	97.76%	106%	$ 65,847.26	**143.34%**
1	Westhampton	$ 39,358.93	97.97%	109%	$ 42,211.05	**91.89%**
1	Westminster	$ 37,173.14	97.61%	105%	$ 38,228.43	**83.22%**
	Weston	$ 386,498.60	98.20%	98%	$ 372,658.32	**811.22%**
1	Westport	$ 42,819.55	96.40%	110%	$ 45,204.16	**98.40%**
	Westwood	$ 115,679.61	98.03%	104%	$ 117,425.21	**255.62%**
2	Weymouth	$ 35,048.01	97.24%	100%	$ 33,926.02	**73.85%**
3	Whately	$ 25,237.97	98.07%	95%	$ 23,539.30	**51.24%**
2	Whitman	$ 31,456.03	97.28%	104%	$ 31,938.45	**69.52%**
	Wilbraham	$ 81,022.58	97.65%	106%	$ 83,499.34	**181.76%**
2	Williamsburg	$ 27,692.64	97.33%	102%	$ 27,564.06	**60.00%**
2	Williamstown	$ 33,838.73	97.65%	92%	$ 30,415.42	**66.21%**
	Wilmington	$ 45,047.18	97.89%	105%	$ 46,082.41	**100.31%**
3	Winchendon	$ 21,950.33	96.69%	107%	$ 22,745.27	**49.51%**
	Winchester	$ 108,816.24	98.06%	103%	$ 109,597.17	**238.58%**
3	Windsor	$ 27,651.43	96.64%	103%	$ 27,455.30	**59.77%**
2	Winthrop	$ 34,774.35	97.47%	96%	$ 32,401.96	**70.53%**
1	Woburn	$ 39,913.95	97.61%	102%	$ 39,861.39	**86.77%**
3	Worcester	$ 22,457.73	96.88%	105%	$ 22,815.24	**49.67%**
3	Worthington	$ 29,002.53	97.62%	91%	$ 25,770.85	**56.10%**
	Wrentham	$ 59,344.28	97.40%	104%	$ 59,997.50	**130.60%**
2	Yarmouth	$ 33,118.29	96.05%	96%	$ 30,509.86	**66.41%**