2021 Affordability Calculation for the 2022 IUP

Adjusted Per Capita Income (APCI) = PCI*emplyoment rate*(pop 2020/pop 2010)

State APCI= $48,225.32

Tier	Community	Per Capita Income	Empoyment Rate	Population Trend	Adjusted Per Capita Income	Percent of State Adjusted Per Capita Income
2	Abington	$ 38,406.11	93.30%	107%	$ 38,245.43	79.31%
	Acton	$ 70,003.51	94.64%	110%	$ 72,587.46	150.52%
2	Acushnet	$ 33,074.73	94.18%	102%	$ 31,923.03	66.20%
3	Adams	$ 23,696.38	92.31%	96%	$ 21,050.78	43.65%
2	Agawam	$ 30,743.26	93.92%	101%	$ 29,130.77	60.41%
2	Alford	$ 38,739.75	97.40%	98%	$ 37,122.46	76.98%
1	Amesbury	$ 41,297.00	94.23%	107%	$ 41,501.01	86.06%
3	Amherst	$ 19,921.43	94.43%	104%	$ 19,530.14	40.50%
	Andover	$ 87,339.37	94.21%	110%	$ 90,633.75	187.94%
	Aquinnah	$ 45,256.25	93.17%	141%	$ 59,519.90	123.42%
	Arlington	$ 65,778.33	94.43%	108%	$ 67,137.43	139.22%
2	Ashburnham	$ 36,488.34	94.29%	104%	$ 35,729.60	74.09%
2	Ashby	$ 33,069.90	95.32%	104%	$ 32,743.18	67.90%
3	Ashfield	$ 27,622.02	95.74%	98%	$ 25,805.02	53.51%
	Ashland	$ 54,874.15	94.54%	113%	$ 58,875.53	122.08%
3	Athol	$ 21,544.83	93.06%	103%	$ 20,673.51	42.87%
2	Attleboro	$ 34,233.04	93.41%	107%	$ 34,079.95	70.67%
2	Auburn	$ 35,763.57	94.35%	104%	$ 35,204.11	73.00%
1	Avon	$ 38,140.69	92.41%	110%	$ 38,652.77	80.15%
1	Ayer	$ 36,672.89	94.08%	114%	$ 39,388.37	81.68%
1	Barnstable	$ 42,925.60	93.08%	108%	$ 43,248.19	89.68%
3	Barre	$ 27,000.18	94.45%	102%	$ 26,124.27	54.17%
2	Becket	$ 31,375.87	92.11%	109%	$ 31,367.98	65.04%
	Bedford	$ 77,640.66	94.20%	108%	$ 78,977.17	163.77%
2	Belchertown	$ 37,377.00	94.00%	105%	$ 36,816.05	76.34%
2	Bellingham	$ 36,840.24	94.23%	104%	$ 36,016.17	74.68%
	Belmont	$ 98,942.33	94.29%	110%	$ 102,971.54	213.52%
1	Berkley	$ 39,460.66	94.19%	106%	$ 39,216.53	81.32%
	Berlin	$ 52,418.52	94.65%	110%	$ 54,667.10	113.36%
2	Bernardston	$ 31,439.23	95.03%	99%	$ 29,496.35	61.16%
	Beverly	$ 50,164.22	93.73%	108%	$ 50,790.80	105.32%
1	Billerica	$ 39,855.65	94.47%	105%	$ 39,407.06	81.71%
2	Blackstone	$ 32,963.72	94.28%	102%	$ 31,704.24	65.74%
2	Blandford	$ 31,952.08	94.58%	99%	$ 29,777.78	61.75%
	Bolton	$ 82,548.47	94.84%	116%	$ 90,564.80	187.80%
	Boston	$ 53,562.33	92.28%	109%	$ 54,074.83	112.13%
2	Bourne	$ 39,386.35	93.31%	104%	$ 38,049.08	78.90%
	Boxborough	$ 61,952.01	95.41%	110%	$ 65,139.74	135.07%
	Boxford	$ 101,338.57	94.38%	103%	$ 98,502.81	204.26%

	Boylston	$ 66,047.11	94.01%	111%	$ 69,134.20	**143.36%**
1	Braintree	$ 46,267.81	93.45%	110%	$ 47,348.54	**98.18%**
1	Brewster	$ 39,210.74	94.21%	105%	$ 38,815.73	**80.49%**
2	Bridgewater	$ 35,348.06	94.02%	108%	$ 35,823.96	**74.28%**
1	Brimfield	$ 39,580.71	95.38%	102%	$ 38,641.95	**80.13%**
3	Brockton	$ 22,876.39	89.48%	113%	$ 23,051.09	**47.80%**
3	Brookfield	$ 28,790.56	94.32%	101%	$ 27,546.33	**57.12%**
	Brookline	$ 95,466.42	94.52%	108%	$ 97,087.59	**201.32%**
3	Buckland	$ 23,203.89	97.17%	95%	$ 21,527.23	**44.64%**
	Burlington	$ 48,303.70	94.44%	108%	$ 49,114.42	**101.84%**
	Cambridge	$ 68,001.13	95.23%	113%	$ 72,910.17	**151.19%**
	Canton	$ 61,996.89	93.37%	113%	$ 65,427.83	**135.67%**
	Carlisle	$ 155,314.36	93.88%	108%	$ 157,374.78	**326.33%**
2	Carver	$ 32,568.71	94.08%	101%	$ 31,002.84	**64.29%**
3	Charlemont	$ 22,473.64	93.56%	94%	$ 19,681.80	**40.81%**
2	Charlton	$ 38,984.54	95.18%	103%	$ 38,060.93	**78.92%**
	Chatham	$ 79,459.21	93.60%	108%	$ 80,065.51	**166.02%**
	Chelmsford	$ 56,597.69	94.32%	108%	$ 57,474.83	**119.18%**
3	Chelsea	$ 20,706.55	91.03%	116%	$ 21,855.27	**45.32%**
2	Cheshire	$ 31,416.11	94.19%	101%	$ 29,800.38	**61.79%**
3	Chester	$ 23,972.24	94.33%	92%	$ 20,770.41	**43.07%**
3	Chesterfield	$ 22,243.39	95.00%	97%	$ 20,508.70	**42.53%**
3	Chicopee	$ 21,803.09	92.06%	100%	$ 20,167.68	**41.82%**
	Chilmark	$ 75,880.69	95.82%	140%	$ 101,763.28	**211.02%**
3	Clarksburg	$ 25,626.37	93.93%	97%	$ 23,435.01	**48.59%**
2	Clinton	$ 32,620.00	93.54%	113%	$ 34,599.81	**71.75%**
	Cohasset	$ 128,353.07	94.35%	111%	$ 134,569.75	**279.04%**
2	Colrain	$ 33,015.65	94.77%	96%	$ 30,071.59	**62.36%**
	Concord	$ 154,426.05	92.51%	105%	$ 149,520.94	**310.05%**
2	Conway	$ 37,266.42	95.77%	93%	$ 33,132.96	**68.70%**
3	Cummington	$ 31,606.41	93.69%	95%	$ 28,152.93	**58.38%**
2	Dalton	$ 35,453.79	94.09%	94%	$ 31,255.78	**64.81%**
	Danvers	$ 51,852.55	93.54%	106%	$ 51,418.79	**106.62%**
2	Dartmouth	$ 37,127.44	94.56%	99%	$ 34,849.46	**72.26%**
	Dedham	$ 60,764.74	93.05%	103%	$ 57,991.36	**120.25%**
1	Deerfield	$ 43,188.54	94.74%	99%	$ 40,639.18	**84.27%**
2	Dennis	$ 38,727.34	92.93%	103%	$ 37,172.05	**77.08%**
1	Dighton	$ 36,288.31	93.39%	114%	$ 38,745.55	**80.34%**
2	Douglas	$ 38,214.10	95.11%	106%	$ 38,543.39	**79.92%**
	Dover	$ 240,778.36	93.14%	106%	$ 237,658.56	**492.81%**
2	Dracut	$ 36,546.31	93.50%	111%	$ 37,837.25	**78.46%**
3	Dudley	$ 29,141.85	93.86%	105%	$ 28,626.76	**59.36%**
	Dunstable	$ 61,274.17	95.47%	106%	$ 61,791.73	**128.13%**
	Duxbury	$ 88,032.60	92.56%	107%	$ 87,065.87	**180.54%**
2	East Bridgewater	$ 36,855.50	93.99%	105%	$ 36,262.81	**75.19%**
2	East Brookfield	$ 33,798.64	95.02%	102%	$ 32,717.58	**67.84%**
1	East Longmeadow	$ 43,755.19	94.57%	105%	$ 43,249.69	**89.68%**
1	Eastham	$ 38,632.90	94.03%	116%	$ 42,160.41	**87.42%**
2	Easthampton	$ 31,497.88	93.85%	101%	$ 29,851.67	**61.90%**

	Easton	$ 52,550.97	94.22%	108%	$ 53,679.84	**111.31%**
	Edgartown	$ 66,700.09	93.53%	127%	$ 79,271.92	**164.38%**
2	Egremont	$ 31,765.98	96.28%	112%	$ 34,254.54	**71.03%**
3	Erving	$ 23,256.00	94.64%	93%	$ 20,359.38	**42.22%**
	Essex	$ 70,423.80	95.01%	105%	$ 70,177.77	**145.52%**
3	Everett	$ 22,568.00	91.95%	118%	$ 24,441.50	**50.68%**
2	Fairhaven	$ 31,353.15	94.01%	100%	$ 29,569.68	**61.32%**
3	Fall River	$ 18,948.14	91.44%	106%	$ 18,328.76	**38.01%**
1	Falmouth	$ 47,421.48	92.46%	103%	$ 45,217.41	**93.76%**
3	Fitchburg	$ 21,452.06	90.38%	104%	$ 20,172.22	**41.83%**
3	Florida	$ 19,732.87	95.26%	92%	$ 17,348.06	**35.97%**
	Foxborough	$ 53,381.65	93.73%	110%	$ 55,235.46	**114.54%**
2	Framingham	$ 36,678.00	94.31%	106%	$ 36,637.89	**75.97%**
	Franklin	$ 51,461.26	93.68%	105%	$ 50,685.33	**105.10%**
2	Freetown	$ 37,193.31	94.09%	104%	$ 36,319.69	**75.31%**
3	Gardner	$ 22,360.34	92.32%	105%	$ 21,724.15	**45.05%**
	Georgetown	$ 52,365.31	94.54%	104%	$ 51,241.09	**106.25%**
3	Gill	$ 26,501.71	96.81%	103%	$ 26,527.57	**55.01%**
2	Gloucester	$ 39,872.40	93.50%	103%	$ 38,498.75	**79.83%**
3	Goshen	$ 13,830.97	96.26%	91%	$ 12,126.35	**25.15%**
3	Gosnold	$ 25,333.33	100.00%	93%	$ 23,644.44	**49.03%**
	Grafton	$ 50,924.75	93.37%	111%	$ 52,633.72	**109.14%**
2	Granby	$ 34,242.09	94.15%	98%	$ 31,566.38	**65.46%**
2	Granville	$ 33,936.06	94.15%	98%	$ 31,380.21	**65.07%**
1	Great Barrington	$ 44,392.22	93.53%	101%	$ 41,916.12	**86.92%**
3	Greenfield	$ 23,415.98	93.94%	102%	$ 22,390.76	**46.43%**
	Groton	$ 70,927.95	94.86%	106%	$ 71,510.70	**148.28%**
1	Groveland	$ 42,413.20	94.39%	105%	$ 41,849.70	**86.78%**
2	Hadley	$ 36,660.99	93.55%	101%	$ 34,785.70	**72.13%**
2	Halifax	$ 35,308.89	93.47%	103%	$ 34,016.75	**70.54%**
	Hamilton	$ 77,045.71	94.45%	97%	$ 70,863.85	**146.94%**
2	Hampden	$ 40,946.11	95.48%	97%	$ 37,777.43	**78.34%**
3	Hancock	$ 14,245.69	97.26%	106%	$ 14,628.36	**30.33%**
	Hanover	$ 58,467.40	94.04%	107%	$ 58,763.15	**121.85%**
2	Hanson	$ 38,037.66	94.18%	104%	$ 37,331.67	**77.41%**
3	Hardwick	$ 21,140.33	95.42%	89%	$ 17,992.06	**37.31%**
	Harvard	$ 70,910.73	95.16%	105%	$ 70,904.83	**147.03%**
1	Harwich	$ 41,451.08	92.66%	110%	$ 42,161.99	**87.43%**
2	Hatfield	$ 40,016.30	94.09%	102%	$ 38,488.07	**79.81%**
2	Haverhill	$ 31,362.51	92.24%	111%	$ 32,212.26	**66.80%**
3	Hawley	$ 24,736.53	96.59%	105%	$ 25,026.20	**51.89%**
3	Heath	$ 13,500.72	95.54%	102%	$ 13,209.62	**27.39%**
	Hingham	$ 121,097.69	93.26%	110%	$ 123,781.44	**256.67%**
2	Hinsdale	$ 35,431.19	92.98%	94%	$ 31,110.30	**64.51%**
2	Holbrook	$ 32,628.57	92.54%	106%	$ 31,913.40	**66.18%**
	Holden	$ 46,270.32	94.33%	115%	$ 50,086.07	**103.86%**
2	Holland	$ 36,145.04	95.05%	105%	$ 36,045.81	**74.74%**
	Holliston	$ 60,935.29	93.98%	111%	$ 63,391.73	**131.45%**
3	Holyoke	$ 18,353.29	89.93%	96%	$ 15,826.25	**32.82%**

1	Hopedale	$ 44,179.80	92.94%	102%	$ 41,796.70	**86.67%**
	Hopkinton	$ 85,045.48	94.29%	126%	$ 100,785.08	**208.99%**
2	Hubbardston	$ 35,038.93	95.79%	99%	$ 33,150.57	**68.74%**
1	Hudson	$ 41,179.82	94.20%	105%	$ 40,884.49	**84.78%**
1	Hull	$ 43,922.48	93.48%	98%	$ 40,175.62	**83.31%**
2	Huntington	$ 31,871.37	94.63%	96%	$ 28,971.09	**60.07%**
	Ipswich	$ 59,942.59	94.22%	105%	$ 59,091.76	**122.53%**
1	Kingston	$ 44,096.08	93.72%	109%	$ 44,857.85	**93.02%**
1	Lakeville	$ 42,546.23	94.39%	109%	$ 43,650.19	**90.51%**
1	Lancaster	$ 44,074.73	94.69%	105%	$ 43,733.59	**90.69%**
3	Lanesborough	$ 28,927.55	95.24%	98%	$ 27,077.66	**56.15%**
3	Lawrence	$ 17,984.09	85.98%	117%	$ 18,047.48	**37.42%**
2	Lee	$ 33,198.27	93.56%	97%	$ 30,251.52	**62.73%**
2	Leicester	$ 31,458.43	94.18%	101%	$ 29,943.60	**62.09%**
	Lenox	$ 54,283.17	91.63%	101%	$ 50,432.27	**104.58%**
2	Leominster	$ 30,446.66	92.25%	107%	$ 30,169.46	**62.56%**
1	Leverett	$ 47,495.37	94.61%	101%	$ 45,276.43	**93.89%**
	Lexington	$ 196,680.37	92.97%	110%	$ 200,686.67	**416.14%**
1	Leyden	$ 41,567.83	96.79%	103%	$ 41,537.10	**86.13%**
	Lincoln	$ 155,262.20	94.25%	110%	$ 161,330.90	**334.54%**
	Littleton	$ 54,236.92	94.30%	114%	$ 58,119.18	**120.52%**
	Longmeadow	$ 77,765.23	94.76%	100%	$ 74,009.78	**153.47%**
3	Lowell	$ 23,331.09	92.02%	108%	$ 23,289.48	**48.29%**
3	Ludlow	$ 30,357.23	93.81%	100%	$ 28,342.04	**58.77%**
1	Lunenburg	$ 39,032.98	94.14%	117%	$ 42,926.13	**89.01%**
3	Lynn	$ 23,098.98	90.39%	112%	$ 23,403.29	**48.53%**
	Lynnfield	$ 84,195.32	93.87%	112%	$ 88,607.44	**183.74%**
2	Malden	$ 30,767.45	92.07%	111%	$ 31,573.22	**65.47%**
	Manchester-by-the-Sea	$ 149,728.38	94.25%	105%	$ 148,241.26	**307.39%**
1	Mansfield	$ 49,268.17	93.74%	103%	$ 47,528.31	**98.55%**
	Marblehead	$ 94,921.04	92.20%	103%	$ 90,310.16	**187.27%**
	Marion	$ 65,256.55	93.06%	109%	$ 66,169.91	**137.21%**
1	Marlborough	$ 38,618.63	94.11%	109%	$ 39,452.70	**81.81%**
	Marshfield	$ 51,394.35	94.10%	103%	$ 49,697.67	**103.05%**
1	Mashpee	$ 42,586.34	93.00%	108%	$ 42,584.24	**88.30%**
	Mattapoisett	$ 62,046.71	93.73%	108%	$ 62,608.19	**129.82%**
1	Maynard	$ 40,982.27	94.24%	106%	$ 41,067.21	**85.16%**
	Medfield	$ 99,241.76	92.44%	106%	$ 97,654.04	**202.50%**
1	Medford	$ 42,894.58	93.87%	106%	$ 42,764.39	**88.68%**
	Medway	$ 55,691.30	94.24%	103%	$ 53,979.20	**111.93%**
	Melrose	$ 56,441.78	93.77%	111%	$ 58,484.62	**121.27%**
	Mendon	$ 57,369.28	92.16%	107%	$ 56,394.15	**116.94%**
1	Merrimac	$ 39,809.77	94.66%	106%	$ 39,973.80	**82.89%**
2	Methuen	$ 32,435.67	92.06%	112%	$ 33,526.97	**69.52%**
2	Middleborough	$ 29,971.10	93.71%	105%	$ 29,457.28	**61.08%**
3	Middlefield	$ 17,256.55	96.82%	74%	$ 12,345.85	**25.60%**
	Middleton	$ 55,532.84	93.28%	109%	$ 56,368.88	**116.89%**
2	Milford	$ 34,602.21	94.10%	109%	$ 35,328.18	**73.26%**
2	Millbury	$ 35,503.62	94.46%	104%	$ 34,977.10	**72.53%**

1	Millis	$ 46,450.90	93.71%	107%	$ 46,666.64	**96.77%**
2	Millville	$ 32,127.72	94.52%	99%	$ 30,213.75	**62.65%**
	Milton	$ 75,560.00	92.98%	106%	$ 74,486.17	**154.45%**
3	Monroe	$ 11,139.13	97.01%	98%	$ 10,538.69	**21.85%**
3	Monson	$ 31,636.17	94.69%	95%	$ 28,521.89	**59.14%**
3	Montague	$ 24,895.15	92.31%	102%	$ 23,371.46	**48.46%**
2	Monterey	$ 30,935.06	95.96%	114%	$ 33,825.25	**70.14%**
2	Montgomery	$ 39,336.03	96.07%	98%	$ 36,931.86	**76.58%**
3	Mount Washington	$ 27,796.18	97.53%	96%	$ 25,973.51	**53.86%**
	Nahant	$ 77,150.87	93.45%	98%	$ 70,492.65	**146.17%**
	Nantucket	$ 70,196.95	94.70%	140%	$ 93,156.04	**193.17%**
	Natick	$ 64,848.57	94.68%	112%	$ 68,836.44	**142.74%**
	Needham	$ 123,020.84	93.18%	111%	$ 127,349.42	**264.07%**
2	New Ashford	$ 30,825.11	95.28%	110%	$ 32,202.64	**66.78%**
3	New Bedford	$ 19,207.68	90.89%	106%	$ 18,561.05	**38.49%**
2	New Braintree	$ 40,192.38	94.52%	100%	$ 37,874.94	**78.54%**
2	New Marlborough	$ 37,459.53	96.78%	101%	$ 36,710.75	**76.12%**
3	New Salem	$ 25,557.30	95.94%	99%	$ 24,346.07	**50.48%**
	Newbury	$ 73,077.08	93.78%	101%	$ 69,044.99	**143.17%**
	Newburyport	$ 70,373.34	93.88%	105%	$ 69,377.61	**143.86%**
	Newton	$ 149,667.38	93.85%	104%	$ 146,700.07	**304.20%**
	Norfolk	$ 58,124.22	94.26%	104%	$ 56,909.26	**118.01%**
3	North Adams	$ 17,907.46	91.84%	95%	$ 15,550.50	**32.25%**
	North Andover	$ 60,206.59	94.03%	109%	$ 61,730.61	**128.00%**
1	North Attleborough	$ 42,323.22	93.87%	107%	$ 42,665.78	**88.47%**
3	North Brookfield	$ 27,783.60	94.83%	101%	$ 26,655.77	**55.27%**
	North Reading	$ 64,186.64	93.99%	104%	$ 63,012.34	**130.66%**
2	Northampton	$ 39,190.71	93.94%	104%	$ 38,133.13	**79.07%**
	Northborough	$ 73,986.76	93.97%	111%	$ 77,312.55	**160.32%**
2	Northbridge	$ 36,174.65	93.69%	104%	$ 35,248.05	**73.09%**
3	Northfield	$ 31,003.72	95.14%	95%	$ 27,882.50	**57.82%**
2	Norton	$ 38,688.29	93.31%	101%	$ 36,423.34	**75.53%**
	Norwell	$ 100,540.03	93.51%	108%	$ 101,579.76	**210.64%**
1	Norwood	$ 44,476.67	93.02%	111%	$ 45,723.95	**94.81%**
2	Oak Bluffs	$ 29,348.19	95.68%	118%	$ 33,127.98	**68.69%**
2	Oakham	$ 34,393.97	94.78%	97%	$ 31,724.84	**65.78%**
3	Orange	$ 21,446.98	92.80%	97%	$ 19,218.18	**39.85%**
	Orleans	$ 56,544.75	94.21%	107%	$ 57,042.59	**118.28%**
2	Otis	$ 35,152.70	94.29%	101%	$ 33,597.66	**69.67%**
3	Oxford	$ 31,312.66	94.26%	97%	$ 28,736.87	**59.59%**
3	Palmer	$ 29,236.43	93.10%	103%	$ 27,908.63	**57.87%**
1	Paxton	$ 42,710.05	94.22%	104%	$ 41,900.88	**86.89%**
2	Peabody	$ 34,926.27	93.03%	106%	$ 34,540.31	**71.62%**
2	Pelham	$ 38,728.10	93.78%	97%	$ 35,190.90	**72.97%**
1	Pembroke	$ 43,860.72	93.67%	103%	$ 42,290.78	**87.69%**
2	Pepperell	$ 39,032.85	95.17%	101%	$ 37,494.28	**77.75%**
3	Peru	$ 20,437.65	96.07%	96%	$ 18,869.45	**39.13%**
2	Petersham	$ 34,487.20	93.63%	97%	$ 31,243.55	**64.79%**
2	Phillipston	$ 30,481.10	95.34%	103%	$ 29,819.71	**61.83%**

3	Pittsfield	$ 28,672.04	91.62%	98%	$ 25,793.30	**53.48%**
3	Plainfield	$ 25,948.56	94.68%	98%	$ 23,998.85	**49.76%**
	Plainville	$ 44,489.40	93.78%	120%	$ 50,211.60	**104.12%**
1	Plymouth	$ 38,939.83	93.66%	108%	$ 39,536.35	**81.98%**
1	Plympton	$ 41,004.35	94.57%	104%	$ 40,290.73	**83.55%**
	Princeton	$ 57,789.56	94.80%	102%	$ 56,102.61	**116.33%**
	Provincetown	$ 61,308.34	93.65%	125%	$ 71,504.87	**148.27%**
1	Quincy	$ 38,359.01	92.63%	110%	$ 39,136.98	**81.15%**
3	Randolph	$ 29,081.49	90.47%	109%	$ 28,664.32	**59.44%**
1	Raynham	$ 42,085.28	93.12%	113%	$ 44,342.03	**91.95%**
	Reading	$ 66,250.35	93.69%	103%	$ 64,007.01	**132.72%**
	Rehoboth	$ 50,494.15	95.33%	108%	$ 51,844.65	**107.51%**
2	Revere	$ 27,286.19	90.65%	120%	$ 29,720.51	**61.63%**
1	Richmond	$ 50,242.94	96.96%	95%	$ 46,470.13	**96.36%**
1	Rochester	$ 44,102.16	94.63%	109%	$ 45,603.59	**94.56%**
2	Rockland	$ 32,368.06	93.40%	102%	$ 30,773.41	**63.81%**
1	Rockport	$ 49,719.86	93.31%	101%	$ 46,661.77	**96.76%**
3	Rowe	$ 29,298.20	91.41%	108%	$ 28,894.35	**59.92%**
1	Rowley	$ 48,107.06	94.45%	105%	$ 47,805.85	**99.13%**
3	Royalston	$ 25,062.65	95.34%	99%	$ 23,741.60	**49.23%**
3	Russell	$ 25,574.22	95.19%	93%	$ 22,533.31	**46.73%**
1	Rutland	$ 37,548.00	94.38%	113%	$ 40,219.45	**83.40%**
2	Salem	$ 33,516.68	92.61%	108%	$ 33,396.01	**69.25%**
2	Salisbury	$ 31,292.43	94.07%	112%	$ 32,822.59	**68.06%**
3	Sandisfield	$ 22,113.36	94.96%	108%	$ 22,696.19	**47.06%**
1	Sandwich	$ 44,941.10	93.82%	98%	$ 41,314.34	**85.67%**
2	Saugus	$ 36,470.26	92.50%	107%	$ 36,257.76	**75.18%**
3	Savoy	$ 29,090.37	91.37%	93%	$ 24,775.86	**51.38%**
	Scituate	$ 70,405.62	93.40%	105%	$ 69,127.85	**143.34%**
1	Seekonk	$ 39,248.57	94.90%	113%	$ 42,156.38	**87.42%**
	Sharon	$ 67,810.85	94.63%	105%	$ 67,677.10	**140.34%**
2	Sheffield	$ 37,741.45	95.62%	102%	$ 36,862.44	**76.44%**
3	Shelburne	$ 23,193.61	93.97%	100%	$ 21,691.08	**44.98%**
	Sherborn	$ 212,855.59	94.53%	107%	$ 214,987.67	**445.80%**
3	Shirley	$ 29,257.60	93.98%	103%	$ 28,334.69	**58.75%**
	Shrewsbury	$ 60,082.49	93.69%	108%	$ 60,587.99	**125.64%**
3	Shutesbury	$ 28,682.44	94.22%	97%	$ 26,201.55	**54.33%**
2	Somerset	$ 32,878.04	94.18%	101%	$ 31,198.85	**64.69%**
1	Somerville	$ 47,230.21	94.93%	107%	$ 47,967.23	**99.46%**
2	South Hadley	$ 33,087.15	94.12%	104%	$ 32,272.78	**66.92%**
1	Southampton	$ 41,806.35	94.71%	107%	$ 42,547.02	**88.23%**
	Southborough	$ 123,270.38	92.87%	107%	$ 122,485.62	**253.99%**
3	Southbridge	$ 21,877.77	90.88%	106%	$ 21,095.86	**43.74%**
2	Southwick	$ 37,604.00	95.03%	97%	$ 34,719.15	**71.99%**
3	Spencer	$ 28,925.76	93.32%	103%	$ 27,694.61	**57.43%**
3	Springfield	$ 16,405.68	88.13%	102%	$ 14,728.65	**30.54%**
1	Sterling	$ 48,045.14	94.42%	102%	$ 46,393.90	**96.20%**
1	Stockbridge	$ 42,258.73	94.21%	104%	$ 41,262.72	**85.56%**
1	Stoneham	$ 44,657.67	93.72%	108%	$ 45,381.03	**94.10%**

2	Stoughton	$ 34,656.10	93.01%	109%	$ 35,007.91	**72.59%**
	Stow	$ 71,446.23	93.98%	109%	$ 73,096.76	**151.57%**
	Sturbridge	$ 49,009.59	94.07%	106%	$ 49,084.23	**101.78%**
	Sudbury	$ 120,475.91	93.37%	107%	$ 120,609.45	**250.10%**
2	Sunderland	$ 30,914.85	94.89%	99%	$ 29,166.91	**60.48%**
	Sutton	$ 56,186.29	94.72%	104%	$ 55,558.04	**115.21%**
	Swampscott	$ 71,258.40	93.15%	110%	$ 72,752.23	**150.86%**
2	Swansea	$ 34,864.86	94.86%	108%	$ 35,739.85	**74.11%**
3	Taunton	$ 27,148.13	91.71%	106%	$ 26,471.94	**54.89%**
3	Templeton	$ 27,596.58	94.00%	102%	$ 26,380.53	**54.70%**
1	Tewksbury	$ 43,047.89	93.86%	108%	$ 43,725.26	**90.67%**
3	Tisbury	$ 24,564.13	92.16%	122%	$ 27,603.47	**57.24%**
3	Tolland	$ 26,269.69	97.07%	97%	$ 24,763.80	**51.35%**
	Topsfield	$ 81,042.61	94.21%	108%	$ 82,418.77	**170.90%**
2	Townsend	$ 34,991.58	94.34%	102%	$ 33,754.54	**69.99%**
	Truro	$ 49,681.27	94.03%	123%	$ 57,235.38	**118.68%**
1	Tyngsborough	$ 43,783.91	94.12%	110%	$ 45,178.87	**93.68%**
2	Tyringham	$ 27,051.28	96.64%	131%	$ 34,138.48	**70.79%**
	Upton	$ 55,126.47	94.72%	106%	$ 55,384.30	**114.84%**
2	Uxbridge	$ 37,988.80	94.43%	105%	$ 37,753.74	**78.29%**
	Wakefield	$ 51,145.05	93.97%	109%	$ 52,219.73	**108.28%**
3	Wales	$ 23,995.20	93.83%	100%	$ 22,441.15	**46.53%**
	Walpole	$ 59,098.77	93.65%	110%	$ 60,666.17	**125.80%**
1	Waltham	$ 41,058.47	94.48%	108%	$ 41,727.21	**86.53%**
3	Ware	$ 24,565.75	92.94%	102%	$ 23,279.07	**48.27%**
3	Wareham	$ 27,316.51	92.63%	107%	$ 27,020.39	**56.03%**
3	Warren	$ 20,314.82	94.73%	97%	$ 18,645.52	**38.66%**
3	Warwick	$ 23,875.16	96.44%	100%	$ 23,024.17	**47.74%**
3	Washington	$ 30,824.40	95.56%	92%	$ 27,047.66	**56.09%**
	Watertown	$ 48,632.32	94.16%	111%	$ 50,691.28	**105.11%**
	Wayland	$ 150,252.62	93.12%	107%	$ 150,127.73	**311.30%**
3	Webster	$ 28,697.39	91.65%	106%	$ 27,884.88	**57.82%**
	Wellesley	$ 220,432.23	93.72%	106%	$ 218,162.77	**452.38%**
	Wellfleet	$ 49,927.68	94.01%	130%	$ 60,865.78	**126.21%**
3	Wendell	$ 20,888.38	94.99%	109%	$ 21,619.84	**44.83%**
	Wenham	$ 76,926.68	95.36%	102%	$ 74,920.42	**155.35%**
2	West Boylston	$ 36,685.77	94.28%	103%	$ 35,525.20	**73.67%**
1	West Bridgewater	$ 39,981.60	94.01%	111%	$ 41,883.94	**86.85%**
1	West Brookfield	$ 40,689.03	93.94%	104%	$ 39,585.04	**82.08%**
	West Newbury	$ 70,872.30	94.46%	106%	$ 71,135.70	**147.51%**
3	West Springfield	$ 28,481.40	92.75%	102%	$ 26,828.79	**55.63%**
1	West Stockbridge	$ 46,190.93	94.84%	103%	$ 45,049.18	**93.41%**
	West Tisbury	$ 41,970.04	96.81%	130%	$ 52,715.16	**109.31%**
	Westborough	$ 64,294.87	94.89%	118%	$ 72,013.79	**149.33%**
3	Westfield	$ 28,510.61	93.86%	99%	$ 26,590.08	**55.14%**
	Westford	$ 63,199.50	94.42%	112%	$ 66,991.97	**138.91%**
1	Westhampton	$ 46,549.18	94.78%	101%	$ 44,533.17	**92.34%**
1	Westminster	$ 39,876.95	94.50%	113%	$ 42,529.81	**88.19%**
	Weston	$ 354,387.50	92.76%	105%	$ 345,940.29	**717.34%**

1	Westport	$ 45,791.88	93.55%	105%	$ 45,063.29	**93.44%**
	Westwood	$ 117,976.71	93.63%	111%	$ 122,918.97	**254.88%**
2	Weymouth	$ 37,358.10	93.21%	107%	$ 37,212.96	**77.16%**
3	Whately	$ 25,034.46	97.14%	107%	$ 26,122.84	**54.17%**
2	Whitman	$ 33,138.93	93.91%	104%	$ 32,478.33	**67.35%**
	Wilbraham	$ 50,470.96	94.32%	103%	$ 48,923.08	**101.45%**
3	Williamsburg	$ 29,258.32	92.84%	101%	$ 27,404.72	**56.83%**
2	Williamstown	$ 39,110.84	94.95%	97%	$ 35,981.80	**74.61%**
	Wilmington	$ 53,878.91	93.93%	105%	$ 52,927.46	**109.75%**
3	Winchendon	$ 23,172.76	93.70%	101%	$ 21,847.98	**45.30%**
	Winchester	$ 127,272.16	92.92%	107%	$ 127,096.90	**263.55%**
3	Windsor	$ 28,301.39	94.49%	92%	$ 24,719.63	**51.26%**
1	Winthrop	$ 37,900.67	92.96%	110%	$ 38,896.55	**80.66%**
1	Woburn	$ 43,351.30	94.00%	107%	$ 43,695.23	**90.61%**
3	Worcester	$ 23,986.57	91.61%	114%	$ 25,066.71	**51.98%**
2	Worthington	$ 29,980.43	95.68%	103%	$ 29,603.09	**61.38%**
	Wrentham	$ 55,846.79	94.40%	111%	$ 58,606.01	**121.53%**
2	Yarmouth	$ 35,634.83	92.74%	105%	$ 34,754.88	**72.07%**