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| Cover sheet |
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# Legislative charge

The Department of Elementary and Secondary Education (DESE) respectfully submits this Report to the Legislature: Student Opportunity Act Local Contribution Study. This report has been prepared jointly by the Department of Revenue’s Division of Local Services (DOR/DLS) and the Department of Elementary and Secondary Education (DESE) pursuant to the statutory requirement in chapter 132 of the acts of 2019:

*SECTION 21. (a) The division of local services within the department of revenue and the department of elementary and secondary education shall jointly conduct a study and report on the equity, predictability and accuracy of the method of determining each municipality’s ability to contribute toward education funding and the calculation of each municipality’s required local contribution as defined in section 2 of chapter 70 of the General Laws; provided, however, that the division and the department shall solicit public comment.*

*(b) Not later than December 1, 2020, the division of local services within the department of revenue and the department of elementary and secondary education shall file a report with the clerks of the senate and the house of representatives, the chairs of the joint committee on education and the chairs of the senate and house committees on ways and means. The report shall include, but not be limited to: (i) a summary of target aid share and local contribution changes first instituted in chapter 139 of the acts of 2006 and their impact on the equity, predictability and accuracy of the method of determining required local contribution and target local share; (ii) a survey of changes in municipal required local contribution as a share of the foundation budget from fiscal year 2006 to fiscal year 2020, inclusive, for districts of different target share levels, including a review of the number of communities with a maximum local contribution of 82.5 per cent of the foundation budget; (iii) an assessment of the impact of enrollment demographics, including districts with flat or declining enrollment, on the distribution of chapter 70 school aid and the relationship between target local share and the chapter 70 school aid share of the foundation budget; (iv) an analysis of the accuracy in the calculation of municipal combined effort yield and the municipal revenue growth factor in determining a municipality’s ability to contribute; (v) an analysis of the impact of statewide increases to the foundation budget on target local share and required local contribution; (vi) an analysis of the impact of Proposition 2½ on the ability of municipalities to make their required local contributions in the short-term and long-term and recommendations to mitigate the constraints of Proposition 2½; (vii) an analysis of the placement of municipalities in a labor market area for the purpose of determining their wage adjustment factor and the advisability of alternate methods of determining municipality wage adjustment factors; and (viii) an assessment of the impact of the 82.5 per cent maximum local contribution of foundation on the equity of required local contributions and the distribution of chapter 70 school aid.*

*The report shall also make recommendations to refine or revise the method of determining required local contribution, the maximum required local contribution as a percentage of the foundation budget and the target state share of statewide foundation budget and other elements of the chapter 70 school aid formula to improve equity, predictability and accuracy.*

# Background

The Commonwealth’s Constitution imposes a duty on the state to ensure that all public school students receive an adequate education, a responsibility that is carried out in partnership with our 351 cities and towns.[[1]](#footnote-2) The 1993 Education Reform Act[[2]](#footnote-3) established a framework for financing our public schools, the essential elements of which are still in use today.[[3]](#footnote-4) The framework begins with the annual calculation of a foundation budget for each school district, representing the minimum level of funding required by the district to provide a constitutionally adequate education. Each district’s foundation budget is based on the number of students enrolled, their grade level and demographics, and other factors.[[4]](#footnote-5)

The foundation budget for each municipality’s students is funded by a combination of state and local dollars. The framework envisions a progressive formula whereby municipalities with greater fiscal resources shoulder a larger share of their foundation budgets, while municipalities with fewer fiscal resources shoulder a smaller share. For all districts, state education aid (colloquially known as Chapter 70 aid) is designed to make up the difference between what the district needs (i.e., its foundation budget) and what the formula determines the city or town should reasonably be expected to contribute.

In the years immediately following the creation of the Chapter 70 framework (first used in the 1993–94 school year), the concept of the foundation budget was widely praised, and it became a model for school finance reform efforts in other states. But the calculation of each municipality’s share proved problematic. The original calculation gave too much weight to what municipalities had been spending prior to the new law, when the state had no minimum spending requirement.[[5]](#footnote-6) The formula did include some fiscal capacity factors designed to gradually recalibrate local contribution levels over time, but the data was static and those factors were largely ineffective, or set aside in subsequent legislative action. As a result, it was not long before municipal officials began pointing out inconsistent fiscal expectations being applied to communities with similar fiscal capacity.

Because any change to a local aid formula benefits some communities and disadvantages others, achieving a consensus can take a period of years. It was not until FY07 that the Legislature made substantial changes to the municipal contribution component in the Chapter 70 calculation in order to respond to widely expressed equity concerns that were eroding general support for the Chapter 70 aid program.[[6]](#footnote-7) The new calculation, described in detail below, is still in use, with only minor tweaks over the past decade and a half.

In 2014, the Legislature created a Foundation Budget Review Commission (FBRC), charged with reviewing the factors and assumptions underlying the Chapter 70 foundation budget calculation. The commission released its report in late 2015, and in 2019 the Student Opportunity Act[[7]](#footnote-8) (SOA)was signed into law, based in large part on the commission’s recommendations. It is important to note that the commission focused almost exclusively on the foundation budget component of the Chapter 70 formula; consideration of issues relating to the municipal contribution component were beyond the commission’s scope. However, in the SOA, the Legislature deemed that a review of the 2007 changes would be appropriate, and directed the preparation and filing of this report.

# Public comment

Pursuant to the legislative mandate, DOR/DLS and DESE solicited public comment on the report topics outlined in the legislation. Originally planned as a series of regional public hearings, DOR/DLS and DESE ultimately solicited public comment through the submission of written testimony due to the limitations imposed by the COVID-19 pandemic. In anticipation of the comment period, both DESE and DOR/DLS reached out to various constituencies and public officials to make them aware of the opportunity to submit comment for consideration and public posting.

The public comment period was open from September 21 to October 16, during which 138 comments were submitted. The list of individuals who submitted public comment is included in Appendix B and the [full text](https://www.doe.mass.edu/finance/chapter70/local-contribution-study.html) of the comments along with any attachments that were submitted are posted on DESE’s website.[[8]](#footnote-9) We want to thank the state and local elected officials, school district administrators, municipal officials, advocacy group representatives, and concerned citizens who submitted comments in support of this report. While we cannot summarize every issue that was addressed, this section is meant to capture the most common themes that were raised. Many of these comments reflected findings in a recent report on the Chapter 70 formula issued by the Massachusetts Business Alliance for Education (MBAE) and the Greater Boston Chamber of Commerce.[[9]](#footnote-10)

Close to 40% of the public comments were submitted by residents of Franklin County and an additional 16% of the comments were submitted by residents from the other 3 western Massachusetts counties (Berkshire, Hampden, and Hampshire). Comments submitted by residents of Worcester County comprised 16%, while comments submitted by residents of eastern Massachusetts, including Barnstable, Bristol, Essex, Middlesex, Plymouth, and Suffolk Counties, accounted for close to 30% of the comments submitted, see Table 1.

|  |  |  |
| --- | --- | --- |
| Table 1: Public comments submitted by county | | |
| **County** | **N comments** | **%** |
| Barnstable | 2 | 1.4% |
| Berkshire | 4 | 2.9% |
| Bristol | 6 | 4.3% |
| Essex | 3 | 2.2% |
| Franklin | 53 | 38.4% |
| Hampden | 4 | 2.9% |
| Hampshire | 14 | 10.1% |
| Middlesex | 12 | 8.7% |
| Plymouth | 13 | 9.4% |
| Suffolk | 5 | 3.6% |
| Worcester | 22 | 15.9% |
| **Total** | **138** |  |

The issues raised in the comments were wide ranging, but the most common issues cited focused on the challenges facing rural communities in the Commonwealth (38 comments), including, but not limited to, declining enrollments (29 comments) and limited fiscal capacity to support local educational needs (23 comments). Another frequently raised concern centered around the 82.5% local contribution cap (38 comments), which several commenters suggested benefits communities with greater fiscal capacity at the expense of less wealthy communities. Some of these responses advocated for raising the ceiling on local contributions above the current 82.5% cap, some as high as 100% of foundation. Thirty-seven comments supported retaining hold harmless aid.[[10]](#footnote-11)

Other responses pointed to issues raised by Proposition 2 ½ (24 comments), including claims that because state funding has not kept pace with rising local education costs it causes local school districts to rely more heavily on local property taxes to make up the difference. Commenters noted that if costs rise faster than Proposition 2 ½ limits allow, cities and towns have to pass overrides to maintain services, and residents in some communities are in a better position to pass overrides than others. Some commenters also pointed out that their towns are close to their tax levy ceilings, which is a particular concern in western and central Massachusetts and other rural parts of the state, further compounding their ability to raise revenues.

Some comments focused on how property wealth and income are used in the formula to determine local contribution requirements (14 comments). These comments included calls to remove aggregate income as reported on state tax returns as a factor in the wealth determination, pointing to the fact that property, not income, is taxed locally. While some comments looked to remove income from the formula, others asked the state to consider using median income instead of aggregate income to eliminate the influence that a few high-income residents can have on a community’s wealth. Other responses called for changes to how property wealth is measured, advocating that the state use assessed values instead of equalized values (EQVs) because they reflect the actual tax base in each city and town. Another commenter suggested that setting an arbitrary cap on local contribution requirements at 82.5% of foundation leads to outcomes where communities with significantly different wealth factors are treated the same when in fact they might be quite different.

Other comments called for changing the statewide target percentages (59% state and 41% local contribution) to reflect a higher state share (13 comments). Some commenters pointed out that this change will be important as the SOA is phased-in, which will increase some communities’ target local shares and decrease their target aid shares as the statewide foundation budget increases.

Finally, issues specific to regional school districts were raised in 18 comments. Commenters pointed out that the current process for determining minimum local contribution requirements and regional assessments can pit towns against each other and create situations where one town feels it is paying more than other towns in the region. Commenters suggested that because the budget process is so different for member towns in regional school districts, the state should explore an alternative mechanism to determine the local contribution requirements for regional members.

# Current local contribution formula

The formula for establishing a municipality’s required contribution toward its public schools continues to be based largely on the FY07 reforms.[[11]](#footnote-12) The objective of the FY07 reforms was to promote equity across the cities and towns of the Commonwealth by establishing target contribution levels for each municipality and gradually moving the required contribution of each district towards those target levels over time. Consistent with this goal, the formula did not seek to significantly change the overall state and local share of foundation budgets being paid; that was reflected in the establishment of a statewide target share for local contributions of 59% of the statewide foundation budget. That target statewide share has remained in place since its adoption for the FY07 budget cycle.

In broad terms, the local contribution formula has four components:

1. *Setting uniform property and income percentages so that 59% of the statewide foundation budget is funded from local revenues*. Under the updated measure of fiscal capacity first established for the FY07 budget, the model annually establishes uniform property and income percentages that, given other limits in the formula, generate the 59% local revenue target when applied to the total equalized property values (EQVs)[[12]](#footnote-13) and total personal income, respectively.[[13]](#footnote-14) By design, when the uniform percentages are applied to the two metrics, property values and personal income, each metric is leveraged equally at the state level; with each targeted to contribute 29.5% of the statewide foundation budget. The source data used in this calculation is provided to DESE by DOR/DLS each year, with EQVs updated biennially and personal income of residents updated annually.

1. *Establishing local contribution targets for each municipality.* The uniform property and income percentages are applied to each municipality's EQV and aggregate personal income to determine the municipality's combined effort yield (CEY). The target local contribution is equal to the CEY unless the municipality’s CEY exceeds 82.5% of its foundation budget, in which case the target contribution is capped at 82.5%.[[14]](#footnote-15)
2. *Determining each city and town’s minimum required local contribution.* The prior year’s required contribution is increased by a municipal revenue growth factor (MRGF), an estimate made by DOR/DLS of how much each municipality’s general revenues are expected to increase, in order to establish a preliminary required local contribution. This preliminary contribution is then compared to the target contribution calculated in step 2. This step recognizes that not every city and town can immediately reach its target contribution because of the property tax revenue limits imposed by Proposition 2½, which is reflected in each city and town’s MRGF. The relationship between required contributions and the limits imposed by Proposition 2½ is discussed in more detail below.
   1. If the preliminary contribution is higher than the target, the community is considered *above effort* and the actual requirement for the year is lowered toward the target. Whether the requirement is lowered all the way to the target or to some intermediate point is determined during each year’s state budget deliberations.
   2. If the preliminary contribution is lower than the target, the community is considered *below effort*, and the actual requirement increases slightly toward the target. The amount of the increase toward the target depends on how far the municipality is below its target.
3. *Allocating minimum contributions to school districts.* In the final step, each city and town’s required contribution is allocated among each of the school districts where it belongs in proportion to each district’s share of the municipality’s total foundation budget.

The required local contributions are used in the calculation of each district’s Chapter 70 aid and each district’s required local contribution is added to its aid amount to determine its net school spending requirement for the school year. This is the minimum amount that the district must spend on eligible education costs.

Since the local contribution methodology was changed in FY07, districts have been brought down to and brought up to their contribution targets as determined by the formula. Figure 1 compares target local shares versus required local shares in FY07 and FY20. In FY07, there were 223 communities above their target contribution level and 118 below target. In FY20, all above effort communities were brought fully down to their target contribution share, and considerable progress has been made in bringing below effort communities closer to their target.

#### Figure 1: Target and required local contributions as a percent of foundation

Figure 1: target versus required contributions as a percent of foundation, fiscal year 2007

Top chart: In fiscal year 2007, there were 223 communities above their target contribution level and 118 below target. 

Figure 1: target versus required contributions as a percent of foundation, fiscal year 2020

Bottom chart: In fiscal year 2020, all above effort communities were brought fully down to their target contribution share.

Note that nowhere in the calculation does the formula consider how much the municipality *actually* spends on its public schools. The required contribution is a minimum, but cities and towns are free to spend more than the minimum. In fact, almost every municipality spends more than required, with communities with the highest requirements (as a percentage of foundation budgets) spending well above those requirements, see Figure 2. A municipality does not receive less Chapter 70 aid if it chooses to spend more than the required local amount; the formula’s drafters did not want to create a disincentive for voluntary spending above the requirement.

#### Figure 2: FY19 municipal required versus actual local contributions as percent of foundation

Figure 2: municipal required contributions versus actual contributions as percent of foundation, fiscal year 2019

Almost every municipality spends more than required, with communities with the highest requirements (as a percentage of foundation budgets) spending well above those requirements.

In terms of the reasonableness of the local contribution targets, the data indicates that almost all cities and towns consistently meet their target and most typically exceed it, see Figure 3. In recent years, only about a dozen school districts, predominantly school districts serving Gateway Cities, fall short of meeting their target contribution (combined effort yield capped at 82.5%). This indicates that at the current levels, the targets are reasonable and achievable for most municipalities, and in fact may understate their actual fiscal capacity.

#### Figure 3: FY19 municipal target local contributions versus actual contributions as percent of foundation

Figure 3: municipal target local contributions versus actual contributions 
as percent of foundation, fiscal year 2019

Almost all cities and towns consistently meet their target and most typically exceed it.

Note: N = 337 municipalities with CEYs as a percent of foundation < 300%.

It is important to recognize that the formula’s determination of fiscal capacity does not directly answer the question of how much revenue an individual municipality can make available for expenditure by its public schools. That is a question that cannot be objectively answered because it depends not only on the unique fiscal circumstances of each community, but also on its expectations and values with respect to education weighed against other budgetary needs as well as its tolerance for raising local revenues.

In the next sections, the report addresses issues and concerns that have been raised since the current local contribution formula was adopted in FY07, many of which were echoed in the public comments solicited for this report. The legislative charge asks us to consider the equity, predictability, and accuracy of the method of determining each municipality’s ability to contribute toward education funding.

# Determining municipal fiscal capacity

### Measures of fiscal capacity: EQVs and aggregate income

The two measures used in setting the target local contribution requirement are property values (EQVs) and personal income. Property values obviously have a direct connection to the property taxes that are the largest component of locally raised revenues. Personal income is a commonly used measure of a community’s wealth. Although cities and towns cannot directly tax income, it serves as a useful proxy for their residents’ ability to afford their property taxes.

Since its adoption in 2006, DESE has heard concerns about the method for measuring local fiscal capacity. However, there is no general consensus in the municipal finance community on an alternative approach.

For property values, the formula uses EQVs rather than the actual assessments used for property tax bills. The reason is that each community is required to reassess property values every five years, but the reassessments are not all done in the same year. DOR/DLS’s EQV calculation accounts for these timing differences, providing a more accurate basis for comparing municipalities. The EQV calculations are done every two years.

It should also be noted that EQVs include all taxable property, commercial as well as residential. A town that has little or no commercial property is not disadvantaged, as it will have a lower EQV (and therefore a lower target contribution) than a town with a similar residential base but a larger commercial base.

For most cities or towns, using EQV relative to assessed values has little impact on the property value used in the local contribution calculations. For around 90% of municipalities, EQVs and assessed values differ by less than 5%, see Figure 4.

Figure 4: 2018 EQVs as a percent of 2019 assessed values

Figure 4: 2018 EQVs as a percent of 2019 assessed values 

For around 90 percent of municipalities, EQVs and assessed values differ by less than 5 percent.  
Note: For display purposes, graph shows 334 out of 351 municipalities.

DOR/DLS uses Massachusetts personal income tax returns to calculate the aggregate personal income for each city and town. There is a timing lag in the availability of the data; for example, FY21 Chapter 70 calculations use calendar year 2017 income data. Not all residents file income tax returns, but it is presumed that most non-filers have little or no income, so their absence should not significantly affect the community’s aggregate income. There are also isolated situations around the state where mailing addresses on income tax forms do not match the town of residence; DESE staff are aware of these instances and adjust the aggregate income data based on the most recent U.S. Census population estimates.

Although the personal income data is updated every year and the EQVs are updated every two years, significant changes in the data, and therefore in the contribution targets, tend to happen slowly over time, as community demographics change. School finance officials familiar with the formula should have no difficulty in estimating their targets well in advance of the Commissioner’s annual notification in January for the following fiscal year.

### Local revenue growth: Proposition 2 ½

In 1980, Massachusetts voters approved the Proposition 2 ½ ballot initiative, commonly known as Prop 2 ½. In its most basic terms, Proposition 2 ½ (1) limits communities to imposing property taxes no greater than 2.5% of the “full and fair cash value of real property,” also known as assessed value (AV), and (2) caps the annual increase in the tax levy to 2.5%. The property tax levy can increase by more than 2.5% in any fiscal year by virtue of any of the following:

1. *New Growth*: the additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or revaluations.
2. *Override*: a vote by a community at an election to permanently increase the property tax levy limit. An override cannot raise the levy limit beyond the levy ceiling.
3. *Debt Exclusion*: a vote taken by a community at an election to raise the funds necessary to pay debt service costs for a particular project from the property tax levy but outside of the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.
4. *Capital Exclusion*: a vote taken by a community at an election to temporarily increase the tax levy to fund a capital project or to make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded.

By its very nature, Proposition 2 ½ limits growth in property taxes. While we take seriously the many comments we received regarding the fiscal pressures faced by many cities and towns, there are other factors that impact municipal budgets in Massachusetts. There is no single component of that dynamic that can be pointed to as the sole factor in determining a municipality’s ability to, in the words of the legislation requiring this study, “make their required local contributions in the short-term and long-term.”

On the spending side, the required local contribution is only one of many statutory and contractual obligations that municipal governments must fund. For example, debt service, mandatory pension system contributions, health insurance, and other contractually negotiated employee benefits all add to challenges faced by municipal budget writers.

On the revenue side, similar to property taxes, various revenue sources have limitations. For example, the motor vehicle excise (MVE) formula is set by state statute; local option meals and lodging tax rates are capped by state statute; state aid is greatly impacted by the economy; and local fees cannot exceed the cost of providing the service associated with the fee.

Given the complex fiscal environment that Massachusetts cities and towns operate in, it is difficult to pinpoint one particular factor that constrains the ability of school districts to meet their net school spending requirements, but very few districts are not meeting their spending requirements. In FY19, 8 school districts or less than 3% of all districts did not meet net school spending; 54 spent between 100% and 110% of their requirements; and 192 districts or 60% spent at least 25% more than required, see Table 2. Since FY15, the number of districts not meeting net school spending has decreased, while the number of districts spending in excess of their requirements has increased. This implies that Proposition 2 ½ has a limited impact on municipalities’ ability to make their required local contributions.

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| Table 2: Actual net school spending as a percent of required | | | | | | | | | | |
|  | **FY15** | | **FY16** | | **FY17** | | **FY18** | | **FY19** | |
| # | % | # | % | # | % | # | % | # | % |
| Below required NSS | 18 | 5.6% | 20 | 6.2% | 8 | 2.5% | 6 | 1.9% | 8 | 2.5% |
| Up to 110% of required NSS | 71 | 22.0% | 65 | 20.2% | 67 | 20.8% | 63 | 19.6% | 54 | 16.9% |
| Greater than 125% of required NSS | 141 | 43.8% | 163 | 50.6% | 180 | 55.9% | 192 | 59.6% | 192 | 60.0% |

### Local revenue growth: Municipal Revenue Growth Factors (MRGFs)

As discussed earlier, increases in the required local contribution for below effort municipalities is constrained by the MRGF to ensure that any increases are reasonable in the context of the municipality’s actual, marginal revenue situation.

To calculate the MRGF, DOR/DLS determines revenue changes in select, recurring revenue streams. The property tax levy in most cases is assumed to increase over the prior year’s levy by 2.5% plus an estimate of new growth based on an average of the last 3 years.[[15]](#footnote-16) For communities at or near their levy ceiling, the estimated increase is reduced to keep it within the ceiling limits.[[16]](#footnote-17)

The MRGF also reflects anticipated changes in two categories of general state revenue aid: unrestricted general government aid (UGGA) and state-owned land (SOL). The anticipated changes are based on the amounts proposed in the Governor’s budget for the upcoming fiscal year so community action is not determining the assumed revenue growth or loss in these two elements. Finally, DOR/DLS estimates the change in other local receipts by comparing the current year to the prior year, including:

Motor Vehicle Excise

Local option tax/excise: Room occupancy, meals, cannabis and other excises

Penalties and interest on taxes and excises

Payments in lieu of taxes

Fines and forfeits

Investment income

Municipal Medicaid reimbursement

Miscellaneous recurring revenues

The MRGF determination also includes a waiver process, whereby municipalities can request DOR/DLS to reduce their local contribution requirement in cases of extraordinary declines in local revenues or extraordinary one-time, non-school related expenses revenue.

Although the centrality of Proposition 2½ in the MRGF adjustment can reduce or delay movement towards local contribution targets among low contribution districts they are necessary to reflect the non-uniform ways that the limits imposed by Proposition 2½ impact individual municipalities. At the same time, however, it should be recognized that of the municipalities whose required contributions are below their targets even after application of the MRGF, many are actually contributing at or above their targets.

Even with the inclusion of the MRGF factor, school funding at the municipal level is often perceived as coming at the expense of other essential municipal functions. Given the revenue constraints of Proposition 2½, there are undoubtedly instances where other municipal services, whose funding levels are not mandated are disproportionately impacted. At the state level, however, total municipal general fund spending on education services for Chapter 70 net school spending purposes as a share of total municipal spending has remained fairly consistent between 51% and 52% since FY07.[[17]](#footnote-18) Spending on education and municipal services has grown between 1.1% and 5.2% year over year since FY07, with growth in education spending outpacing municipal spending in some years and vice versa, see Table 3.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Table 3: Municipal general fund spending on education compared to total municipal general fund spending ($’s in billions) | | | | | |
| **Fiscal year** | **Education Spending ($ billions)** | **Total General Fund Spending ($ billions)** | **Education  % General Fund** | **% Change Education Spending year-over-year** | **% Change General Fund Spending year-over-year** |
| 2007 | $10.41 | $20.21 | 51.5% |  |  |
| 2008 | $10.92 | $21.26 | 51.4% | 4.8% | 5.2% |
| 2009 | $11.04 | $21.61 | 51.1% | 1.1% | 1.6% |
| 2010 | $11.39 | $21.85 | 52.1% | 3.2% | 1.1% |
| 2011 | $11.60 | $22.51 | 51.5% | 1.9% | 3.0% |
| 2012 | $11.95 | $22.96 | 52.0% | 3.0% | 2.0% |
| 2013 | $12.41 | $23.94 | 51.8% | 3.9% | 4.3% |
| 2014 | $12.87 | $24.92 | 51.7% | 3.7% | 4.1% |
| 2015 | $13.43 | $26.04 | 51.6% | 4.3% | 4.5% |
| 2016 | $13.92 | $26.82 | 51.9% | 3.7% | 3.0% |
| 2017 | $14.38 | $27.92 | 51.5% | 3.3% | 4.1% |
| 2018 | $14.93 | $29.06 | 51.4% | 3.8% | 4.1% |
| 2019 | $15.57 | $30.41 | 51.2% | 4.2% | 4.6% |

In the vast majority of municipalities that fund their schools above the required level, it is clear that these budget tradeoffs are being driven by local values and decision-making rather than by state mandates.

# Wage adjustment factor

For most school districts, salaries for teachers and other staff are the largest component of the budget. Recognizing that wages in general are higher in some geographic areas of the Commonwealth and lower in other areas, the Chapter 70 formula includes a wage adjustment factor (WAF) applied to the salary assumptions in the foundation budget.[[18]](#footnote-19) The factor compares the local labor market to the state as a whole, using the formula below.

Since FY04, the formula has set a 1.0 floor on WAFs, meaning that the factor can only reflect higher than average labor costs in calculating foundation budgets, and do not reflect lower than average costs in those calculations.

For the purposes of calculating the WAF, Chapter 70 uses the U.S. Census NECTAs (New England City and Town Areas) as proxies for labor markets wherever possible. In cases where municipalities are not part of a NECTA, the formula assigns them to the nearest labor market. For example, Provincetown is not part of a NECTA and is instead assigned to the Barnstable NECTA. The formula includes 21 NECTAs and three non-NECTA markets, see Table 4.

|  |  |  |  |
| --- | --- | --- | --- |
| Table 4: Average wages by Chapter 70 labor market area, sorted by wage level (2017) | | | |
| **Labor market area** | **Average wages** | **Labor market area** | **Average wages** |
| Boston-Cambridge-Newton MA NECTA Division | $83,528 | Springfield MA-CT Metropolitan NECTA | $48,295 |
| Framingham MA NECTA Division | $76,292 | Lynn-Saugus-Marblehead MA NECTA Division | $48,132 |
| Lowell-Billerica-Chelmsford MA-NH NECTA Division | $70,049 | Pittsfield MA Metropolitan NECTA | $46,987 |
| Peabody-Salem-Beverly MA NECTA Division | $56,714 | Barnstable Town MA Metropolitan NECTA | $46,176 |
| Nantucket County/Town MA (non-NECTA) | $56,249 | Nashua NH-MA NECTA Division | $45,559 |
| Worcester MA-CT Metropolitan NECTA | $54,513 | North Adams MA-VT Micropolitan NECTA | $44,950 |
| Taunton-Middleborough-Norton MA NECTA Division | $54,021 | Leominster-Gardner MA Metropolitan NECTA | $44,163 |
| Vineyard Haven MA Micropolitan NECTA | $50,749 | Providence-Warwick RI-MA Metropolitan NECTA | $43,496 |
| Lawrence-Methuen Town-Salem MA-NH NECTA Division | $50,595 | Greenfield Town MA Micropolitan NECTA | $41,790 |
| Brockton-Bridgewater-Easton MA NECTA Division | $50,283 | Great Barrington MA Labor Market Area (non-NECTA) | $41,520 |
| New Bedford MA Metropolitan NECTA | $49,270 | Athol MA Micropolitan NECTA | $37,026 |
| Haverhill-Newburyport-Amesbury Town MA-NH NECTA Division | $49,067 | Buckland MA Labor Market Area (non-NECTA) | $30,929 |
|  |  | **State average** | **$69,447** |

Note: For the FY20 budget cycle, the latest available wage data was from 2017.

Although inclusion of a wage adjustment factor in a formula so driven by labor costs is compelling as a general matter of principle, its implementation revealed many intrinsic challenges and its use during the first decade after adoption of the Education Reform Act was very problematic. Those challenges and inherent problems likely led to the suspension of downward adjustments after 2004. The historic and contemporary challenges related to the original and current WAF include:

* There can be significant differences between the WAFs of adjoining towns if they are assigned to different NECTAs. For example, Easton is in the Brockton-Bridgewater-Easton NECTA (average wage $50,283) while neighboring Stoughton is in the Boston-Cambridge-Newton NECTA (average wage $83,528).
* Given the small geographic size of many of the NECTAs, it is likely that many school district employees live outside the NECTA in which the district is located.
* It is not clear to what degree school district salaries are influenced by general labor market conditions, particularly in labor markets where a few high wage employers can affect the average wage.
* While town by town differences may be overstated by the WAF, there is little doubt that at the broader, more regional level, the 1.0 floor on the WAF distorts the foundation budget salary assumptions in low wage areas.

These issues and the broader question of the accuracy of the salary assumptions in the foundation budget would require a more in-depth econometric study, than this general report is suited to address.

# Setting contribution targets

Local contribution requirements are based on the fiscal capacity measures, described above, and by two key policy decisions: how the funding of the foundation budget should be shared between the state and local levels and what cap (if any) should be placed on the contribution of high-wealth communities.

### Local share of foundation budget

As noted earlier, the target local contributions are calculated to raise 59% of the statewide foundation budget, with the remaining 41% coming from Chapter 70 aid. Some have suggested that the state should be contributing a higher statewide percentage as a matter of equity. Further discussion of this issue should consider the following:

* A higher state percentage would mean a higher reliance on the state’s income and sales taxes, which tend to be much more volatile during recessionary periods than local property taxes.
* Despite the implicit target state share of 41% that was implemented in FY07, the actual state share remained constant at 44% from 2004 through 2014 before rising to 46% in FY20 due to hold harmless aid and additional aid directed to below effort communities. Given the state’s commitment to funding the SOA’s significant expansion of foundation budgets, the actual state share of foundation budgets could rise even higher than the current 46% level if required local contribution increases in some communities are not sufficient to keep up with the foundation budget increases.
* Most municipalities appear capable of funding their current required contributions, and in fact most are exceeding their requirement. But as noted earlier, the required contributions will increase in the next several years for many districts as the SOA’s higher foundation budgets are phased in. We will need to monitor how well cities and towns are able to adjust to these higher requirements.

### Cap on required contributions

As noted earlier, the current formula includes a cap on local contribution requirements equal to 82.5% of the community’s foundation budget. In the first year of operation, this cap applied to 112 municipalities, ensuring that they received a threshold level of Chapter 70 aid once the new local contribution targets were fully phased in. Over time, the number of municipalities affected by the cap has increased significantly, reaching 148 or 42% in fiscal FY20. Without the 82.5% cap, the target contributions of these communities could range from that level up to 100%.[[19]](#footnote-20)

This factor clearly reduces the equity and progressivity of the target aid calculation by treating municipalities with different levels of fiscal capacity the same by setting a floor on state aid of 17.5% of foundation budget. While all communities received some level of Chapter 70 aid prior to implementation of the 82.5% cap, establishing a 17.5% target aid level for over 40% of the communities in the Commonwealth has diminished the correlation between aid and fiscal capacity, at least among the large number of communities that are impacted by the contribution cap. It should be noted, however, that the establishment of the 17.5% aid target does have the benefit of promoting broad interest and support for the Chapter 70 program. It is also consistent with the Commonwealth’s constitutional obligation to support the education of all students.

It should be further noted that with 40% of communities capped at 82.5% and the SOA significantly expanding foundation budgets, we may see more communities falling under the 82.5% cap and an accompanying increase in target contributions levels for those not impacted by the cap itself. As statewide foundation budgets increase under the SOA, the formula will adjust to distribute the statewide target contribution (59% of statewide foundation) among the target contributions of those communities with relatively high targets, but not protected by the 82.5% cap. Over time, the formula will move the required contributions of these districts toward their new local contribution targets and lower aid targets.

Figure 5 shows how implementing the SOA may impact changes in local contribution targets for districts that are not subject to the 82.5% cap. This analysis groups districts into quintiles based on student poverty levels, with the lowest poverty districts in group 1 and the highest poverty districts in group 5. School districts in groups 2 and 3, with student poverty percentages between 13% and 31%, are projected to see the lowest percentage increases in state aid, 10% and 14% respectively, while their local contribution requirements are projected to grow by 33% and 35%. At the same time, districts in group 1 are projected to see their aid grow at a faster rate and their contributions grow at a slower rate than groups 2 and 3. About 80% of the districts in group 1 are capped at 82.5%, compared to 35% in group 2 and 29% in group 3.

#### Figure 5: Estimated impact of SOA rate increases on required local contributions and aid  by concentration of poverty (in parentheses below) in school districts

Figure 5: Estimated impact of SOA rate increases on required contributions and aid, by concentration of poverty in school districts

There are five groups, each with approximately 64 districts. Group 1 has student poverty percentages less than 13 percent. Group 2 has poverty percentages between 13 and 22. Group 3 has poverty percentages between 23 and 31 percent. Group 4 has poverty percentages between 32 and 43 percent. Group 5 has poverty percentages greater than 43 percent.

Group 1: 26 percent change in foundation, 28 percent change in required contribution, 16 percent change in aid
Group 2: 27 percent change in foundation, 33 percent change in required contribution, 10 percent change in aid
Group 3: 30 percent change in foundation, 35 percent change in required contribution, 14 percent change in aid
Group 4: 35 percent change in foundation, 36 percent change in required contribution, 30 percent change in aid
Group 5: 51 percent change in foundation, 40 percent change in required contribution, 55 percent change in aid
Note: There are approximately 64 districts in each group.

# Impact of local contribution formula on specific groups of communities

### Impact on high wealth/high need communities

Most of the Commonwealth’s urban areas are characterized by higher than average foundation budgets (reflecting student populations that require more support) and lower than average fiscal capacity, resulting in high levels of Chapter 70 aid. But a small number of cities, most notably Boston and Cambridge, are outliers in the sense that they have student populations similar to most other urban areas, but fiscal capacity more akin to the wealthier suburbs, due to their high levels of commercial development. These cities receive relatively small amounts of Chapter 70 aid, leading some to question whether their students are being shortchanged. The foundation budget component of the formula clearly recognizes the extra fiscal needs of these school districts. But the higher expectation for local fiscal support ensures that their foundation budgets are fully funded. These cities also tend to spend more than their required contribution, in line with their suburban counterparts, so that per pupil spending in these districts greatly exceeds that in less affluent cities.

### Impact on communities with declining student enrollment

There are a number of school districts, primarily smaller districts in rural areas of the state, that have experienced significant and sustained enrollment declines over the past two decades. There is not a structural difference in how local contribution requirements are calculated in small towns compared to large towns and these towns typically benefit significantly from the hold harmless and minimum aid components of Chapter 70.[[20]](#footnote-21)

Two-thirds of school districts serve fewer students now than they did in 2007, with 170 districts experiencing enrollment drops of more than 5%. Figure 6 shows that school districts with the highest rates of enrollment loss over this period are now receiving the highest amounts of above foundation aid on a per pupil basis. As enrollment declines, hold harmless aid is spread over fewer students, increasing the level of per pupil funding.

Figure 6: FY20 Chapter 70 aid per pupil above foundation by district percent change in enrollment, FY07 to FY20

Figure 6: Fiscal year 2020 Chapter 70 aid per pupil above foundation by percent change in enrollment, fiscal year 2007 to fiscal year 2020. 

less than or equal to -25 percent change in enrollment (N = 42 districts): $1,543.32 aid per pupil above foundation 

greater than -25 percent and less than or equal to -15 percent (N = 56 districts): $880.46 aid per pupil above foundation 

greater than -15 percent and less than or equal to -5 percent (N = 72 districts): $473.92 aid per pupil above foundation 

greater than -5 percent and less than or equal to 5 percent (N = 69 districts): $325.36 aid per pupil above foundation 

greater than 5 percent and less than or equal to 15% (N = 40 districts): $55.94 aid per pupil above foundation 

greater than 15 percent and less than or equal to 25 percent (N = 18 districts): $14.62 aid per pupil above foundation 

greater than 25% (N = 16 districts): $70.88 aid per pupil above foundation

Since FY07, the formula has moved all districts to target aid levels or above. As shown in Figure 7, districts with significant enrollment declines receive aid in FY20 at levels well above their targets while other districts receive aid close to target levels. The districts in grey saw enrollment decrease by more than 5% from their FY07 level and the districts in blue increased more than 5%. The districts in yellow have had relatively flat enrollment. In FY20, the districts with above-target aid received $518 million in total more than their target amounts.

Figure 7: Target aid share vs actual aid share of foundation   
by district enrollment trends since FY07

Figure 7: target aid share versus actual aid share of foundation, by enrollment trends since fiscal year 2007

Top chart: target aid share versus actual aid share of foundation, fiscal year 2007

The 170 districts in grey saw enrollment decrease by more than 5% from their FY07 level and the 74 districts in blue increased more than 5%. The 69 districts in yellow have had relatively flat enrollment. 

Figure 7: target aid share versus actual aid share of foundation, by enrollment trends since fiscal year 2007

Bottom chart: target aid share versus actual aid share of foundation, fiscal year 2020

Three groups: 
districts with at least 5 percent decline in enrollment (N = 170 districts)
districts with stable enrollment (between 5 percent decline and 5 percent increase) (N = 69 districts)
districts with more than 5 percent increase in enrollment (N = 74 districts)

Districts with significant enrollment declines receive aid in fiscal year 2020 at levels well above their targets while other districts receive aid close to target levels.

This situation creates some unique challenges under the Chapter 70 formula. First, diseconomies of scale in very small districts make it more challenging to provide a full educational program within the parameters of the foundation budget when districts are unable to operate close to the staff-to-student ratios assumed in the foundation budget.

It is clear that many of these districts are facing significant long-term fiscal challenges due to diseconomies of scale. In addition, required local education spending represents a very large portion of most small town budgets. This burden has the effect of exacerbating the municipal budget issues discussed earlier. The Legislature has acknowledged this issue with the recent creation of a special commission on rural schools.[[21]](#footnote-22)

Given the fixed assumptions of staff-to-student ratios in calculating foundation budgets for all districts, not achieving, or approaching, such ratios can put a high fiscal burden on town budgets. One of the strategies certain to be discussed to address this challenge is further regionalization of small schools and districts.

### Impact on regional school districts

Some local officials have voiced the concern that the Chapter 70 formula disadvantages regional school districts and their member towns. From a technical standpoint, this is not true. The local contribution requirement applies uniformly to all 351 cities and towns, whether or not they are members of regional districts. And the foundation budget and Chapter 70 aid calculations apply uniformly to all school districts, municipal or regional. Regional status is not a factor in the formula; it neither increases a town’s required contribution nor decreases a district’s state aid.

We have observed, however, that school funding issues can cause dissension in existing regional districts. On more than one occasion we have seen select boards refuse to put regional school budget requests on town meeting warrants, substituting their own recommendation instead. These tensions and issues and the public perception of them can also be a detriment to the further creation or expansion of regional districts. Nevertheless, additional regionalization of our smallest districts, if attainable, would clearly help to counteract the diseconomies of scale that lie at the heart of these issues and challenges.

One source of friction among existing or potential regional partners is that the Chapter 70 local contribution requirements are calculated based on the total foundation budget of a sending community and the share of that total attributable to the students attending the regional district. This frequently results in different per pupil assessments for each of the towns belonging to a particular region. This can be due to a number of well-intentioned and justifiable reasons. Some examples: two towns might have different fiscal capacities; two towns might have the same fiscal capacity but a different number of students enrolled in the district; two towns might have the same number of students enrolled in the district but with different student demographics, resulting in different foundation budgets; or two towns might have the same fiscal capacity and the same number of students enrolled in the district, but one town also has students enrolled in another district. Regardless of the cause, these situations can easily result in a public perception of inequity in the towns that have higher per pupil assessments.[[22]](#footnote-23)

A second source of friction and potential obstacle to further regionalization comes not from Chapter 70 but from long-standing statutes governing regional districts. Annual operating budgets must be approved by two-thirds of the member towns (regardless of the relative sizes of the towns), and debt service in some cases may require unanimous approval. As the number of member towns increases, the budget approval process becomes more cumbersome and intertwined with non-educational municipal fiscal issues. For example, citizens in Berkshire County are currently studying the feasibility of creating a county-wide school system. With 32 cities and towns in the county, it is not clear that the current regional budgeting process is practicable. We expect that the special commission on rural schools will consider these challenges and potential responses.

# Looking forward

The FY07 changes in the local contribution calculation represented a significant improvement in the Chapter 70 formula. Prior to its adoption, local contribution requirements were still heavily influenced by pre-1993 spending patterns. The new framework established target contributions based on fiscal measures that are kept up to date and are uniformly applied to all cities and towns. It also established the MRGF process to ensure that yearly increases are reasonable within the context of each municipality’s unique revenue situation. We recommend maintaining this basic framework.

If state policy makers wish to make adjustments to improve upon that basic framework, our review and comments offered during the public comment period suggest that the following issue areas would present themselves for further analysis and discussion:

* *Impact of the SOA*:Current local contribution requirements appear to be reasonable for most communities, as evidenced by local decisions to spend more than required. But local contribution requirements will increase for many communities as the higher foundation budgets in the SOA are phased in. This warrants continued monitoring.
* *Cap on contributions*: The current cap on the local contribution requirement (82.5% of foundation budget) is proving problematic in two respects. First, the increasing number of communities subject to the cap undercuts the equity goal that the target contribution calculation seeks to meet. Second, the current cap in conjunction with the significant increases to foundation budgets envisioned by the SOA may result in significant and unevenly distributed increases in the local contribution requirements for communities not subject to the cap.
* *Wage adjustment factor*: Further study is needed to determine if there is a better way to incorporate geographic differences in labor costs into the foundation budget.
* *Impact on small districts with declining enrollment*: Fiscal distress in many of the Commonwealth’s rural districts appears to be more related to the extreme diseconomies of scale in these small districts than to the local contribution requirement. The special commission on rural schools is expected to consider these issues.

We at DOR/DLS and DESE appreciate this opportunity to comment on these important issues, and we stand ready to support the Legislature and our municipal partners in the work ahead.

# 

# Appendix A: Municipal Chapter 70 data

|  |  | FY07 | | | | FY20 | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| LEA | City/town | Foundation budget | CEY % of foundation | Target local share | RLC % of foundation | Foundation budget | CEY % of foundation | Target local share | RLC % of foundation |
| 0001 | Abington | $18,582,867 | 60.6% | 60.6% | 62.7% | $25,051,373 | 63.4% | 63.4% | 61.8% |
| 0002 | Acton | $35,527,797 | 71.4% | 71.4% | 80.9% | $49,163,505 | 82.4% | 82.4% | 77.7% |
| 0003 | Acushnet | $13,501,398 | 48.9% | 48.9% | 45.8% | $15,766,839 | 57.0% | 57.0% | 55.8% |
| 0004 | Adams | $11,104,257 | 31.9% | 31.9% | 23.9% | $13,698,147 | 33.5% | 33.5% | 33.5% |
| 0005 | Agawam | $34,566,079 | 51.3% | 51.3% | 63.8% | $42,227,451 | 54.4% | 54.4% | 54.4% |
| 0006 | Alford | $407,455 | 171.1% | 82.5% | 85.3% | $263,080 | 447.8% | 82.5% | 82.5% |
| 0007 | Amesbury | $20,849,456 | 57.5% | 57.5% | 65.8% | $24,545,920 | 69.4% | 69.4% | 67.9% |
| 0008 | Amherst | $23,791,152 | 56.7% | 56.7% | 47.1% | $26,087,908 | 74.5% | 74.5% | 74.3% |
| 0009 | Andover | $45,735,965 | 104.0% | 82.5% | 96.8% | $64,458,360 | 107.1% | 82.5% | 81.7% |
| 0010 | Arlington | $37,078,458 | 119.8% | 82.5% | 86.4% | $64,501,529 | 115.8% | 82.5% | 77.6% |
| 0011 | Ashburnham | $8,807,140 | 46.6% | 46.6% | 52.7% | $11,691,780 | 47.0% | 47.0% | 46.0% |
| 0012 | Ashby | $4,828,229 | 41.9% | 41.9% | 46.5% | $4,394,534 | 59.2% | 59.2% | 57.2% |
| 0013 | Ashfield | $2,047,924 | 49.6% | 49.6% | 63.3% | $2,072,887 | 74.4% | 74.4% | 74.4% |
| 0014 | Ashland | $19,889,329 | 76.5% | 76.5% | 82.2% | $30,202,382 | 74.0% | 74.0% | 73.6% |
| 0015 | Athol | $17,154,834 | 28.7% | 28.7% | 3.0% | $20,735,280 | 28.7% | 28.7% | 15.3% |
| 0016 | Attleboro | $52,239,924 | 51.8% | 51.8% | 50.6% | $78,224,082 | 47.9% | 47.9% | 47.1% |
| 0017 | Auburn | $18,403,729 | 64.0% | 64.0% | 82.3% | $28,213,630 | 56.3% | 56.3% | 56.3% |
| 0018 | Avon | $5,317,756 | 78.8% | 78.8% | 107.0% | $7,700,897 | 68.2% | 68.2% | 68.2% |
| 0019 | Ayer | $8,871,545 | 61.2% | 61.2% | 71.7% | $11,701,308 | 70.7% | 70.7% | 70.6% |
| 0020 | Barnstable | $49,877,696 | 120.5% | 82.5% | 98.9% | $66,702,017 | 117.7% | 82.5% | 80.8% |
| 0021 | Barre | $8,597,851 | 33.5% | 33.5% | 28.0% | $9,417,932 | 38.9% | 38.9% | 38.9% |
| 0022 | Becket | $2,199,673 | 66.8% | 66.8% | 69.6% | $2,583,367 | 96.2% | 82.5% | 75.5% |
| 0023 | Bedford | $19,207,172 | 89.3% | 82.5% | 107.1% | $30,105,719 | 90.9% | 82.5% | 81.2% |
| 0024 | Belchertown | $20,669,411 | 40.8% | 40.8% | 46.6% | $26,379,114 | 49.8% | 49.8% | 49.1% |
| 0025 | Bellingham | $20,746,745 | 63.3% | 63.3% | 61.9% | $25,985,218 | 67.4% | 67.4% | 67.1% |
| 0026 | Belmont | $27,332,422 | 129.9% | 82.5% | 94.8% | $48,372,295 | 122.8% | 82.5% | 80.2% |
| 0027 | Berkley | $9,805,327 | 46.2% | 46.2% | 37.7% | $12,411,585 | 54.4% | 54.4% | 52.1% |
| 0028 | Berlin | $3,036,411 | 98.5% | 82.5% | 88.8% | $3,951,735 | 112.6% | 82.5% | 82.5% |
| 0029 | Bernardston | $2,725,230 | 46.0% | 46.0% | 49.8% | $3,098,026 | 53.4% | 53.4% | 53.4% |
| 0030 | Beverly | $37,229,490 | 93.4% | 82.5% | 92.1% | $51,404,886 | 99.1% | 82.5% | 81.3% |
| 0031 | Billerica | $54,580,396 | 60.8% | 60.8% | 70.6% | $61,311,407 | 76.8% | 76.8% | 75.8% |
| 0032 | Blackstone | $12,213,438 | 50.6% | 50.6% | 44.6% | $15,358,078 | 49.7% | 49.7% | 48.6% |
| 0033 | Blandford | $1,670,487 | 49.4% | 49.4% | 57.6% | $1,382,696 | 83.9% | 82.5% | 79.2% |
| 0034 | Bolton | $7,332,916 | 91.7% | 82.5% | 88.4% | $10,994,873 | 86.9% | 82.5% | 81.4% |
| 0035 | Boston | $619,256,557 | 79.2% | 79.2% | 68.2% | $910,864,776 | 117.8% | 82.5% | 82.3% |
| 0036 | Bourne | $20,410,423 | 95.5% | 82.5% | 78.1% | $24,770,953 | 108.9% | 82.5% | 82.5% |
| 0037 | Boxborough | $9,249,768 | 70.7% | 70.7% | 75.8% | $9,060,543 | 100.2% | 82.5% | 82.3% |
| 0038 | Boxford | $13,419,887 | 99.9% | 82.5% | 78.6% | $14,850,412 | 115.1% | 82.5% | 82.3% |
| 0039 | Boylston | $4,732,274 | 93.0% | 82.5% | 94.6% | $6,807,085 | 94.0% | 82.5% | 80.3% |
| 0040 | Braintree | $41,195,778 | 77.0% | 77.0% | 83.8% | $65,765,322 | 73.1% | 73.1% | 71.1% |
| 0041 | Brewster | $11,104,115 | 121.7% | 82.5% | 92.4% | $12,152,382 | 157.0% | 82.5% | 81.4% |
| 0042 | Bridgewater | $27,869,620 | 62.6% | 62.6% | 53.4% | $36,557,414 | 63.8% | 63.8% | 63.1% |
| 0043 | Brimfield | $5,047,196 | 47.1% | 47.1% | 51.3% | $6,015,756 | 57.0% | 57.0% | 57.0% |
| 0044 | Brockton | $158,196,981 | 27.6% | 27.6% | 20.8% | $249,512,310 | 22.5% | 22.5% | 19.8% |
| 0045 | Brookfield | $4,340,506 | 39.7% | 39.7% | 39.2% | $5,642,001 | 42.1% | 42.1% | 42.1% |
| 0046 | Brookline | $46,255,840 | 177.3% | 82.5% | 127.6% | $83,253,781 | 182.2% | 82.5% | 82.5% |
| 0047 | Buckland | $2,099,511 | 52.2% | 52.2% | 57.4% | $2,458,108 | 54.5% | 54.5% | 54.5% |
| 0048 | Burlington | $29,617,199 | 86.6% | 82.5% | 109.7% | $41,183,401 | 102.4% | 82.5% | 82.5% |
| 0049 | Cambridge | $59,270,960 | 209.6% | 82.5% | 150.0% | $95,754,602 | 279.3% | 82.5% | 82.5% |
| 0050 | Canton | $24,167,422 | 100.5% | 82.5% | 98.0% | $37,440,626 | 99.7% | 82.5% | 82.5% |
| 0051 | Carlisle | $8,621,996 | 115.1% | 82.5% | 100.7% | $9,406,434 | 147.9% | 82.5% | 82.3% |
| 0052 | Carver | $16,633,197 | 42.9% | 42.9% | 38.2% | $18,931,405 | 53.0% | 53.0% | 52.0% |
| 0053 | Charlemont | $1,868,882 | 38.6% | 38.6% | 44.2% | $1,889,216 | 46.8% | 46.8% | 46.8% |
| 0054 | Charlton | $19,803,693 | 44.6% | 44.6% | 36.6% | $24,224,342 | 53.2% | 53.2% | 52.2% |
| 0055 | Chatham | $4,410,474 | 454.0% | 82.5% | 150.0% | $5,227,261 | 582.1% | 82.5% | 82.5% |
| 0056 | Chelmsford | $44,013,985 | 77.2% | 77.2% | 87.1% | $56,116,757 | 86.0% | 82.5% | 80.2% |
| 0057 | Chelsea | $56,155,838 | 25.9% | 25.9% | 17.3% | $105,126,558 | 21.7% | 21.7% | 18.6% |
| 0058 | Cheshire | $4,326,948 | 38.4% | 38.4% | 38.6% | $5,032,905 | 48.8% | 48.8% | 48.8% |
| 0059 | Chester | $1,915,529 | 41.7% | 41.7% | 45.9% | $1,735,297 | 51.4% | 51.4% | 51.4% |
| 0060 | Chesterfield | $1,524,324 | 42.3% | 42.3% | 53.3% | $1,466,491 | 65.8% | 65.8% | 65.8% |
| 0061 | Chicopee | $66,358,804 | 34.6% | 34.6% | 39.8% | $99,336,605 | 30.7% | 30.7% | 30.7% |
| 0062 | Chilmark | $741,328 | 1334.4% | 82.5% | 133.0% | $1,335,527 | 924.3% | 82.5% | 82.5% |
| 0063 | Clarksburg | $2,474,766 | 28.2% | 28.2% | 27.0% | $2,866,048 | 35.8% | 35.8% | 33.3% |
| 0064 | Clinton | $17,332,016 | 43.6% | 43.6% | 42.8% | $24,086,138 | 45.9% | 45.9% | 44.3% |
| 0065 | Cohasset | $11,365,903 | 124.0% | 82.5% | 86.2% | $15,733,262 | 159.6% | 82.5% | 82.5% |
| 0066 | Colrain | $2,306,956 | 40.2% | 40.2% | 45.2% | $2,255,167 | 55.2% | 55.2% | 55.2% |
| 0067 | Concord | $22,063,981 | 166.9% | 82.5% | 112.2% | $32,342,592 | 176.4% | 82.5% | 82.5% |
| 0068 | Conway | $1,890,626 | 74.0% | 74.0% | 64.8% | $2,325,940 | 84.1% | 82.5% | 82.5% |
| 0069 | Cummington | $910,672 | 68.7% | 68.7% | 85.2% | $880,535 | 90.6% | 82.5% | 82.5% |
| 0070 | Dalton | $9,323,112 | 41.9% | 41.9% | 50.6% | $10,452,955 | 50.4% | 50.4% | 50.4% |
| 0071 | Danvers | $28,207,697 | 84.8% | 82.5% | 99.6% | $39,618,496 | 89.0% | 82.5% | 80.9% |
| 0072 | Dartmouth | $34,255,600 | 79.8% | 79.8% | 70.8% | $44,762,494 | 85.2% | 82.5% | 82.5% |
| 0073 | Dedham | $22,866,706 | 105.5% | 82.5% | 111.9% | $32,192,135 | 122.3% | 82.5% | 80.2% |
| 0074 | Deerfield | $5,549,026 | 74.5% | 74.5% | 66.2% | $6,668,329 | 82.3% | 82.3% | 80.2% |
| 0075 | Dennis | $12,892,408 | 178.7% | 82.5% | 97.9% | $13,857,836 | 231.0% | 82.5% | 82.5% |
| 0076 | Dighton | $10,245,298 | 46.7% | 46.7% | 46.1% | $15,017,585 | 49.4% | 49.4% | 47.8% |
| 0077 | Douglas | $12,150,733 | 47.3% | 47.3% | 39.3% | $14,798,186 | 56.7% | 56.7% | 54.8% |
| 0078 | Dover | $8,694,204 | 200.7% | 82.5% | 109.8% | $12,246,219 | 242.2% | 82.5% | 82.5% |
| 0079 | Dracut | $35,580,701 | 57.1% | 57.1% | 52.4% | $50,053,985 | 56.9% | 56.9% | 55.0% |
| 0080 | Dudley | $15,115,585 | 41.3% | 41.3% | 26.1% | $20,993,983 | 39.3% | 39.3% | 33.9% |
| 0081 | Dunstable | $5,249,237 | 60.5% | 60.5% | 50.9% | $5,749,473 | 82.0% | 82.0% | 80.3% |
| 0082 | Duxbury | $24,332,600 | 92.7% | 82.5% | 89.6% | $30,413,601 | 119.5% | 82.5% | 82.5% |
| 0083 | East Bridgewater | $19,239,594 | 47.0% | 47.0% | 44.5% | $24,383,826 | 54.2% | 54.2% | 52.9% |
| 0084 | East Brookfield | $3,022,204 | 46.8% | 46.8% | 30.5% | $3,527,868 | 53.7% | 53.7% | 49.7% |
| 0085 | Eastham | $4,828,589 | 198.0% | 82.5% | 114.7% | $5,080,277 | 251.6% | 82.5% | 82.5% |
| 0086 | Easthampton | $14,811,911 | 57.1% | 57.1% | 53.4% | $19,700,559 | 62.5% | 62.5% | 62.5% |
| 0087 | East Longmeadow | $20,729,713 | 54.9% | 54.9% | 77.7% | $28,769,863 | 58.6% | 58.6% | 58.6% |
| 0088 | Easton | $28,347,564 | 71.1% | 71.1% | 71.1% | $38,835,450 | 76.8% | 76.8% | 76.8% |
| 0089 | Edgartown | $4,932,163 | 363.7% | 82.5% | 105.5% | $7,435,876 | 446.7% | 82.5% | 82.5% |
| 0090 | Egremont | $814,909 | 184.3% | 82.5% | 129.5% | $983,690 | 202.1% | 82.5% | 82.5% |
| 0091 | Erving | $2,061,121 | 115.4% | 82.5% | 89.3% | $2,811,490 | 128.7% | 82.5% | 82.5% |
| 0092 | Essex | $3,864,273 | 106.4% | 82.5% | 92.9% | $5,806,523 | 101.3% | 82.5% | 80.4% |
| 0093 | Everett | $48,219,580 | 47.8% | 47.8% | 52.0% | $105,617,503 | 32.3% | 32.3% | 29.0% |
| 0094 | Fairhaven | $19,309,028 | 56.2% | 56.2% | 54.9% | $23,689,394 | 60.9% | 60.9% | 60.2% |
| 0095 | Fall River | $118,587,090 | 29.5% | 29.5% | 14.1% | $181,704,454 | 23.2% | 23.2% | 19.2% |
| 0096 | Falmouth | $33,566,843 | 134.2% | 82.5% | 104.2% | $41,215,035 | 147.8% | 82.5% | 82.3% |
| 0097 | Fitchburg | $56,958,311 | 28.6% | 28.6% | 25.9% | $81,932,710 | 25.0% | 25.0% | 24.7% |
| 0098 | Florida | $1,170,061 | 40.9% | 40.9% | 45.6% | $1,056,873 | 59.6% | 59.6% | 59.6% |
| 0099 | Foxborough | $24,191,967 | 65.9% | 65.9% | 68.5% | $29,707,525 | 84.6% | 82.5% | 82.2% |
| 0100 | Framingham | $76,386,707 | 72.6% | 72.6% | 88.9% | $124,155,630 | 57.3% | 57.3% | 55.4% |
| 0101 | Franklin | $50,421,238 | 56.3% | 56.3% | 47.5% | $63,388,509 | 67.7% | 67.7% | 67.2% |
| 0102 | Freetown | $11,013,199 | 63.7% | 63.7% | 70.2% | $14,329,953 | 68.6% | 68.6% | 67.3% |
| 0103 | Gardner | $25,954,965 | 34.9% | 34.9% | 24.0% | $33,733,578 | 31.8% | 31.8% | 31.0% |
| 0104 | Aquinnah | $469,890 | 382.2% | 82.5% | 80.4% | $744,703 | 379.9% | 82.5% | 82.5% |
| 0105 | Georgetown | $11,300,521 | 65.3% | 65.3% | 63.3% | $13,948,241 | 78.7% | 78.7% | 77.0% |
| 0106 | Gill | $1,798,771 | 41.8% | 41.8% | 49.3% | $1,765,279 | 63.4% | 63.4% | 63.4% |
| 0107 | Gloucester | $33,349,812 | 85.9% | 82.5% | 84.6% | $39,503,073 | 100.6% | 82.5% | 82.4% |
| 0108 | Goshen | $1,050,234 | 47.9% | 47.9% | 61.3% | $1,207,610 | 61.2% | 61.2% | 61.2% |
| 0109 | Gosnold | $51,911 | 1118.8% | 82.5% | 67.9% | $28,233 | 2981.4% | 82.5% | 82.5% |
| 0110 | Grafton | $19,985,452 | 68.4% | 68.4% | 65.1% | $33,072,992 | 69.2% | 69.2% | 66.8% |
| 0111 | Granby | $8,438,603 | 44.1% | 44.1% | 53.2% | $8,224,880 | 64.0% | 64.0% | 63.8% |
| 0112 | Granville | $2,358,065 | 43.5% | 43.5% | 50.3% | $1,962,245 | 76.7% | 76.7% | 76.7% |
| 0113 | Great Barrington | $6,275,872 | 93.9% | 82.5% | 103.5% | $8,886,378 | 104.0% | 82.5% | 82.5% |
| 0114 | Greenfield | $19,441,039 | 41.9% | 41.9% | 52.1% | $25,456,984 | 42.7% | 42.7% | 42.7% |
| 0115 | Groton | $17,440,523 | 61.4% | 61.4% | 52.5% | $19,273,085 | 93.0% | 82.5% | 81.8% |
| 0116 | Groveland | $9,168,081 | 57.7% | 57.7% | 52.9% | $10,215,865 | 71.5% | 71.5% | 71.2% |
| 0117 | Hadley | $4,764,269 | 85.1% | 82.5% | 110.1% | $6,230,654 | 100.1% | 82.5% | 79.7% |
| 0118 | Halifax | $9,911,667 | 53.9% | 53.9% | 53.7% | $13,044,643 | 57.3% | 57.3% | 54.5% |
| 0119 | Hamilton | $10,499,391 | 92.5% | 82.5% | 82.9% | $11,561,562 | 126.5% | 82.5% | 82.5% |
| 0120 | Hampden | $7,423,993 | 53.9% | 53.9% | 64.3% | $6,614,199 | 81.2% | 81.2% | 81.2% |
| 0121 | Hancock | $880,073 | 86.4% | 82.5% | 84.3% | $800,339 | 157.6% | 82.5% | 76.1% |
| 0122 | Hanover | $20,663,459 | 70.5% | 70.5% | 73.4% | $27,380,509 | 78.2% | 78.2% | 76.9% |
| 0123 | Hanson | $15,440,128 | 49.9% | 49.9% | 28.1% | $17,419,947 | 59.2% | 59.2% | 55.5% |
| 0124 | Hardwick | $3,848,984 | 31.6% | 31.6% | 27.7% | $3,930,433 | 43.9% | 43.9% | 41.7% |
| 0125 | Harvard | $9,486,073 | 88.3% | 82.5% | 85.2% | $9,531,757 | 118.7% | 82.5% | 82.5% |
| 0126 | Harwich | $12,578,163 | 149.4% | 82.5% | 98.2% | $16,948,920 | 154.9% | 82.5% | 81.5% |
| 0127 | Hatfield | $3,642,953 | 71.0% | 71.0% | 80.7% | $3,779,441 | 95.3% | 82.5% | 80.8% |
| 0128 | Haverhill | $71,023,885 | 52.2% | 52.2% | 52.5% | $114,944,046 | 43.2% | 43.2% | 41.9% |
| 0129 | Hawley | $282,160 | 53.6% | 53.6% | 71.3% | $395,350 | 64.9% | 64.9% | 64.9% |
| 0130 | Heath | $1,043,868 | 31.7% | 31.7% | 48.6% | $1,139,711 | 40.1% | 40.1% | 40.1% |
| 0131 | Hingham | $27,560,965 | 115.8% | 82.5% | 85.5% | $43,961,797 | 141.8% | 82.5% | 82.5% |
| 0132 | Hinsdale | $2,344,380 | 52.9% | 52.9% | 56.3% | $2,222,456 | 91.7% | 82.5% | 82.5% |
| 0133 | Holbrook | $12,725,492 | 56.8% | 56.8% | 60.2% | $17,576,787 | 53.1% | 53.1% | 51.7% |
| 0134 | Holden | $22,071,768 | 62.5% | 62.5% | 75.6% | $34,247,004 | 59.3% | 59.3% | 58.4% |
| 0135 | Holland | $3,748,093 | 43.9% | 43.9% | 53.4% | $4,158,830 | 55.6% | 55.6% | 55.6% |
| 0136 | Holliston | $21,569,039 | 67.9% | 67.9% | 77.4% | $29,151,170 | 72.4% | 72.4% | 72.4% |
| 0137 | Holyoke | $72,388,532 | 19.2% | 19.2% | 10.1% | $88,111,146 | 19.8% | 19.8% | 12.6% |
| 0138 | Hopedale | $8,569,539 | 57.6% | 57.6% | 32.3% | $10,695,576 | 58.9% | 58.9% | 58.2% |
| 0139 | Hopkinton | $26,173,696 | 78.2% | 78.2% | 79.3% | $39,808,491 | 86.4% | 82.5% | 82.2% |
| 0140 | Hubbardston | $7,117,469 | 39.7% | 39.7% | 27.2% | $6,764,342 | 58.9% | 58.9% | 56.5% |
| 0141 | Hudson | $22,731,716 | 67.2% | 67.2% | 72.1% | $33,749,566 | 60.9% | 60.9% | 60.2% |
| 0142 | Hull | $11,214,367 | 95.2% | 82.5% | 83.7% | $10,718,332 | 129.8% | 82.5% | 81.6% |
| 0143 | Huntington | $3,256,273 | 38.3% | 38.3% | 35.0% | $3,452,432 | 47.7% | 47.7% | 47.7% |
| 0144 | Ipswich | $15,447,097 | 95.5% | 82.5% | 87.7% | $18,789,939 | 110.1% | 82.5% | 82.5% |
| 0145 | Kingston | $15,751,077 | 66.8% | 66.8% | 60.1% | $23,149,457 | 67.5% | 67.5% | 64.5% |
| 0146 | Lakeville | $14,302,607 | 61.6% | 61.6% | 55.9% | $19,109,511 | 67.0% | 67.0% | 64.6% |
| 0147 | Lancaster | $8,322,818 | 62.9% | 62.9% | 63.7% | $10,913,049 | 69.8% | 69.8% | 68.7% |
| 0148 | Lanesborough | $3,739,875 | 52.6% | 52.6% | 82.5% | $4,405,343 | 58.2% | 58.2% | 58.2% |
| 0149 | Lawrence | $148,148,048 | 15.3% | 15.3% | 4.7% | $236,181,726 | 14.1% | 14.1% | 5.2% |
| 0150 | Lee | $6,350,292 | 70.4% | 70.4% | 81.5% | $7,374,238 | 79.5% | 79.5% | 79.5% |
| 0151 | Leicester | $14,951,710 | 42.0% | 42.0% | 40.2% | $17,701,915 | 47.3% | 47.3% | 47.3% |
| 0152 | Lenox | $5,557,058 | 100.9% | 82.5% | 103.6% | $5,511,982 | 140.9% | 82.5% | 82.5% |
| 0153 | Leominster | $52,403,637 | 47.0% | 47.0% | 35.2% | $77,172,703 | 39.7% | 39.7% | 39.0% |
| 0154 | Leverett | $2,003,054 | 67.4% | 67.4% | 91.7% | $2,419,876 | 85.2% | 82.5% | 75.9% |
| 0155 | Lexington | $48,840,910 | 109.0% | 82.5% | 100.0% | $81,235,892 | 116.4% | 82.5% | 82.3% |
| 0156 | Leyden | $807,279 | 59.7% | 59.7% | 74.8% | $702,392 | 99.0% | 82.5% | 82.5% |
| 0157 | Lincoln | $7,308,329 | 197.7% | 82.5% | 103.5% | $8,782,087 | 252.3% | 82.5% | 82.5% |
| 0158 | Littleton | $12,529,004 | 73.3% | 73.3% | 86.0% | $17,126,757 | 82.7% | 82.5% | 80.9% |
| 0159 | Longmeadow | $23,361,828 | 77.1% | 77.1% | 90.1% | $29,113,308 | 84.2% | 82.5% | 80.6% |
| 0160 | Lowell | $160,744,295 | 28.2% | 28.2% | 22.4% | $244,799,668 | 26.1% | 26.1% | 23.4% |
| 0161 | Ludlow | $24,089,448 | 47.3% | 47.3% | 56.1% | $29,028,174 | 55.8% | 55.8% | 55.8% |
| 0162 | Lunenburg | $13,008,230 | 62.0% | 62.0% | 72.1% | $19,205,112 | 57.7% | 57.7% | 56.7% |
| 0163 | Lynn | $135,804,284 | 30.8% | 30.8% | 23.8% | $238,010,020 | 23.7% | 23.7% | 21.9% |
| 0164 | Lynnfield | $15,873,144 | 96.6% | 82.5% | 85.5% | $23,512,343 | 109.9% | 82.5% | 81.5% |
| 0165 | Malden | $61,300,858 | 55.2% | 55.2% | 40.3% | $97,560,846 | 51.7% | 51.7% | 46.1% |
| 0166 | Manchester | $5,455,058 | 221.9% | 82.5% | 106.1% | $9,000,481 | 214.0% | 82.5% | 82.5% |
| 0167 | Mansfield | $37,628,719 | 55.4% | 55.4% | 62.5% | $43,917,066 | 67.7% | 67.7% | 67.7% |
| 0168 | Marblehead | $23,960,000 | 146.5% | 82.5% | 83.3% | $33,225,425 | 140.3% | 82.5% | 81.8% |
| 0169 | Marion | $6,224,699 | 123.0% | 82.5% | 94.2% | $8,384,746 | 119.8% | 82.5% | 82.4% |
| 0170 | Marlborough | $43,833,241 | 71.0% | 71.0% | 84.6% | $71,802,369 | 58.0% | 58.0% | 55.5% |
| 0171 | Marshfield | $34,872,556 | 71.9% | 71.9% | 60.9% | $43,523,658 | 81.8% | 81.8% | 81.8% |
| 0172 | Mashpee | $16,062,651 | 111.6% | 82.5% | 83.1% | $19,507,075 | 140.4% | 82.5% | 81.2% |
| 0173 | Mattapoisett | $7,088,819 | 102.9% | 82.5% | 96.6% | $9,342,938 | 123.5% | 82.5% | 82.5% |
| 0174 | Maynard | $11,772,499 | 71.4% | 71.4% | 80.0% | $16,624,834 | 65.4% | 65.4% | 65.4% |
| 0175 | Medfield | $22,434,317 | 75.7% | 75.7% | 76.9% | $26,296,794 | 105.7% | 82.5% | 81.3% |
| 0176 | Medford | $43,002,390 | 96.6% | 82.5% | 79.9% | $58,384,770 | 117.7% | 82.5% | 82.3% |
| 0177 | Medway | $21,482,552 | 54.6% | 54.6% | 64.3% | $24,708,152 | 69.7% | 69.7% | 68.9% |
| 0178 | Melrose | $26,796,452 | 89.2% | 82.5% | 82.0% | $42,770,327 | 90.6% | 82.5% | 80.2% |
| 0179 | Mendon | $9,299,140 | 64.9% | 64.9% | 42.9% | $11,378,867 | 75.5% | 75.5% | 72.6% |
| 0180 | Merrimac | $9,940,996 | 46.6% | 46.6% | 40.5% | $9,967,556 | 66.9% | 66.9% | 64.0% |
| 0181 | Methuen | $64,149,360 | 46.5% | 46.5% | 45.3% | $91,730,440 | 45.9% | 45.9% | 45.0% |
| 0182 | Middleborough | $30,510,786 | 46.5% | 46.5% | 47.3% | $38,977,009 | 51.1% | 51.1% | 49.7% |
| 0183 | Middlefield | $690,240 | 35.9% | 35.9% | 56.4% | $487,930 | 83.0% | 82.5% | 79.5% |
| 0184 | Middleton | $10,997,603 | 78.3% | 78.3% | 74.3% | $14,511,078 | 103.1% | 82.5% | 82.4% |
| 0185 | Milford | $34,912,782 | 58.2% | 58.2% | 67.7% | $54,656,413 | 48.3% | 48.3% | 47.6% |
| 0186 | Millbury | $16,318,061 | 51.4% | 51.4% | 58.3% | $20,541,738 | 60.0% | 60.0% | 59.9% |
| 0187 | Millis | $10,119,157 | 68.6% | 68.6% | 78.1% | $13,389,620 | 70.7% | 70.7% | 70.7% |
| 0188 | Millville | $5,014,716 | 38.1% | 38.1% | 27.8% | $5,903,772 | 43.5% | 43.5% | 42.2% |
| 0189 | Milton | $27,803,117 | 112.9% | 82.5% | 94.2% | $45,226,903 | 108.7% | 82.5% | 79.8% |
| 0190 | Monroe | $92,256 | 69.3% | 69.3% | 112.1% | $136,650 | 74.4% | 74.4% | 73.6% |
| 0191 | Monson | $13,156,609 | 36.6% | 36.6% | 40.6% | $11,773,915 | 55.5% | 55.5% | 55.5% |
| 0192 | Montague | $9,576,128 | 44.6% | 44.6% | 49.7% | $12,662,573 | 46.3% | 46.3% | 46.3% |
| 0193 | Monterey | $633,818 | 217.4% | 82.5% | 107.4% | $926,499 | 242.9% | 82.5% | 82.5% |
| 0194 | Montgomery | $831,366 | 69.4% | 69.4% | 73.1% | $826,678 | 101.2% | 82.5% | 82.5% |
| 0195 | Mount Washington | $144,190 | 174.6% | 82.5% | 77.1% | $7,756 | 4741.4% | 82.5% | 82.5% |
| 0196 | Nahant | $2,949,335 | 154.0% | 82.5% | 99.6% | $2,753,000 | 227.7% | 82.5% | 82.5% |
| 0197 | Nantucket | $9,230,081 | 562.1% | 82.5% | 138.9% | $19,008,237 | 487.8% | 82.5% | 82.5% |
| 0198 | Natick | $37,366,742 | 101.5% | 82.5% | 94.9% | $59,078,334 | 101.3% | 82.5% | 82.5% |
| 0199 | Needham | $37,533,483 | 119.7% | 82.5% | 91.6% | $60,153,107 | 139.7% | 82.5% | 82.5% |
| 0200 | New Ashford | $313,210 | 43.8% | 43.8% | 52.2% | $289,597 | 80.9% | 80.9% | 76.3% |
| 0201 | New Bedford | $141,535,147 | 25.4% | 25.4% | 14.0% | $219,898,593 | 20.8% | 20.8% | 15.8% |
| 0202 | New Braintree | $1,527,710 | 46.7% | 46.7% | 40.4% | $1,699,371 | 56.2% | 56.2% | 55.7% |
| 0203 | Newbury | $8,478,118 | 90.2% | 82.5% | 74.7% | $7,872,977 | 151.1% | 82.5% | 82.5% |
| 0204 | Newburyport | $17,685,501 | 107.0% | 82.5% | 105.7% | $24,516,146 | 124.4% | 82.5% | 82.5% |
| 0205 | New Marlborough | $1,395,910 | 117.9% | 82.5% | 100.3% | $1,521,288 | 153.5% | 82.5% | 80.4% |
| 0206 | New Salem | $1,290,429 | 42.8% | 42.8% | 50.7% | $1,301,499 | 58.4% | 58.4% | 58.4% |
| 0207 | Newton | $91,783,005 | 164.6% | 82.5% | 104.0% | $141,578,979 | 190.9% | 82.5% | 82.5% |
| 0208 | Norfolk | $13,724,349 | 73.0% | 73.0% | 61.9% | $17,583,320 | 87.9% | 82.5% | 82.5% |
| 0209 | North Adams | $17,973,335 | 26.1% | 26.1% | 19.7% | $20,304,477 | 28.3% | 28.3% | 28.3% |
| 0210 | Northampton | $25,540,636 | 70.1% | 70.1% | 74.4% | $32,566,094 | 83.7% | 82.5% | 81.7% |
| 0211 | North Andover | $33,851,282 | 89.7% | 82.5% | 89.0% | $50,848,670 | 83.2% | 82.5% | 82.0% |
| 0212 | North Attleborough | $38,101,047 | 58.2% | 58.2% | 44.6% | $50,417,285 | 61.1% | 61.1% | 61.1% |
| 0213 | Northborough | $20,510,045 | 73.3% | 73.3% | 82.7% | $26,426,791 | 85.9% | 82.5% | 82.5% |
| 0214 | Northbridge | $21,131,504 | 44.7% | 44.7% | 35.3% | $26,613,806 | 53.2% | 53.2% | 50.7% |
| 0215 | North Brookfield | $6,932,522 | 37.1% | 37.1% | 35.1% | $7,755,183 | 42.3% | 42.3% | 42.3% |
| 0216 | Northfield | $4,019,380 | 51.7% | 51.7% | 55.3% | $4,071,266 | 69.9% | 69.9% | 69.9% |
| 0217 | North Reading | $20,600,776 | 77.4% | 77.4% | 75.7% | $25,720,310 | 94.6% | 82.5% | 82.5% |
| 0218 | Norton | $25,143,662 | 54.0% | 54.0% | 49.5% | $27,774,695 | 69.2% | 69.2% | 67.0% |
| 0219 | Norwell | $16,334,137 | 96.6% | 82.5% | 92.6% | $22,648,243 | 109.9% | 82.5% | 82.2% |
| 0220 | Norwood | $30,841,714 | 81.6% | 81.6% | 92.6% | $41,784,743 | 89.9% | 82.5% | 80.1% |
| 0221 | Oak Bluffs | $5,136,332 | 161.6% | 82.5% | 85.9% | $7,448,753 | 170.0% | 82.5% | 80.0% |
| 0222 | Oakham | $3,137,424 | 40.8% | 40.8% | 23.5% | $2,869,193 | 59.3% | 59.3% | 59.3% |
| 0223 | Orange | $11,954,230 | 25.8% | 25.8% | 24.5% | $14,636,556 | 27.6% | 27.6% | 26.8% |
| 0224 | Orleans | $4,549,818 | 312.1% | 82.5% | 113.5% | $5,293,563 | 357.6% | 82.5% | 82.5% |
| 0225 | Otis | $1,422,339 | 129.2% | 82.5% | 99.5% | $1,384,011 | 216.2% | 82.5% | 82.5% |
| 0226 | Oxford | $17,867,923 | 46.4% | 46.4% | 46.4% | $22,262,242 | 48.8% | 48.8% | 48.8% |
| 0227 | Palmer | $18,619,537 | 34.6% | 34.6% | 33.6% | $19,506,870 | 41.1% | 41.1% | 41.1% |
| 0228 | Paxton | $5,183,973 | 71.9% | 71.9% | 74.5% | $6,946,633 | 66.7% | 66.7% | 65.8% |
| 0229 | Peabody | $55,287,918 | 72.9% | 72.9% | 65.9% | $74,497,666 | 70.6% | 70.6% | 69.6% |
| 0230 | Pelham | $1,752,493 | 53.2% | 53.2% | 81.5% | $1,650,555 | 82.4% | 82.4% | 75.9% |
| 0231 | Pembroke | $24,815,140 | 58.7% | 58.7% | 59.4% | $31,408,204 | 66.5% | 66.5% | 66.0% |
| 0232 | Pepperell | $17,450,735 | 48.2% | 48.2% | 43.1% | $18,378,478 | 59.9% | 59.9% | 59.1% |
| 0233 | Peru | $1,314,627 | 28.1% | 28.1% | 36.2% | $1,204,306 | 47.8% | 47.8% | 45.8% |
| 0234 | Petersham | $1,651,947 | 51.6% | 51.6% | 54.3% | $1,624,780 | 69.2% | 69.2% | 69.2% |
| 0235 | Phillipston | $2,636,431 | 38.5% | 38.5% | 38.7% | $2,702,132 | 51.7% | 51.7% | 51.2% |
| 0236 | Pittsfield | $57,082,753 | 39.1% | 39.1% | 44.6% | $75,857,281 | 38.8% | 38.8% | 37.1% |
| 0237 | Plainfield | $690,794 | 50.6% | 50.6% | 57.0% | $795,117 | 67.2% | 67.2% | 66.5% |
| 0238 | Plainville | $11,350,611 | 56.0% | 56.0% | 57.4% | $14,993,404 | 70.5% | 70.5% | 70.5% |
| 0239 | Plymouth | $70,785,948 | 65.5% | 65.5% | 74.3% | $93,345,303 | 75.9% | 75.9% | 73.6% |
| 0240 | Plympton | $3,609,926 | 64.5% | 64.5% | 77.8% | $4,779,378 | 74.4% | 74.4% | 74.4% |
| 0241 | Princeton | $4,553,662 | 79.3% | 79.3% | 82.9% | $4,771,566 | 93.5% | 82.5% | 82.5% |
| 0242 | Provincetown | $1,396,195 | 571.7% | 82.5% | 150.0% | $1,584,351 | 833.3% | 82.5% | 82.5% |
| 0243 | Quincy | $78,243,742 | 86.5% | 82.5% | 87.0% | $123,986,644 | 82.9% | 82.5% | 77.4% |
| 0244 | Randolph | $34,530,908 | 60.0% | 60.0% | 68.0% | $46,278,467 | 56.9% | 56.9% | 55.0% |
| 0245 | Raynham | $16,735,549 | 62.9% | 62.9% | 59.2% | $26,121,149 | 60.8% | 60.8% | 59.8% |
| 0246 | Reading | $31,712,318 | 76.6% | 76.6% | 77.4% | $42,676,479 | 94.7% | 82.5% | 82.5% |
| 0247 | Rehoboth | $15,476,059 | 63.3% | 63.3% | 56.7% | $19,174,953 | 74.1% | 74.1% | 74.1% |
| 0248 | Revere | $55,109,872 | 47.9% | 47.9% | 46.7% | $109,201,165 | 36.7% | 36.7% | 33.3% |
| 0249 | Richmond | $1,791,555 | 108.5% | 82.5% | 113.3% | $1,333,384 | 203.8% | 82.5% | 82.5% |
| 0250 | Rochester | $7,570,331 | 56.7% | 56.7% | 65.3% | $10,825,144 | 62.8% | 62.8% | 60.5% |
| 0251 | Rockland | $21,973,450 | 52.6% | 52.6% | 55.5% | $30,348,435 | 50.1% | 50.1% | 50.1% |
| 0252 | Rockport | $7,933,965 | 116.4% | 82.5% | 98.0% | $8,171,137 | 152.3% | 82.5% | 81.0% |
| 0253 | Rowe | $409,882 | 400.4% | 82.5% | 150.0% | $582,531 | 193.7% | 82.5% | 82.5% |
| 0254 | Rowley | $8,045,015 | 66.7% | 66.7% | 70.0% | $8,763,634 | 91.6% | 82.5% | 82.5% |
| 0255 | Royalston | $2,141,279 | 30.8% | 30.8% | 8.7% | $1,586,727 | 56.9% | 56.9% | 36.5% |
| 0256 | Russell | $2,254,286 | 37.5% | 37.5% | 38.3% | $2,994,612 | 37.9% | 37.9% | 36.9% |
| 0257 | Rutland | $11,807,330 | 42.1% | 42.1% | 40.8% | $17,175,142 | 45.4% | 45.4% | 44.3% |
| 0258 | Salem | $44,005,592 | 63.9% | 63.9% | 72.4% | $62,979,949 | 60.0% | 60.0% | 57.0% |
| 0259 | Salisbury | $10,161,535 | 60.6% | 60.6% | 65.6% | $10,527,109 | 95.0% | 82.5% | 82.5% |
| 0260 | Sandisfield | $822,290 | 87.5% | 82.5% | 93.1% | $926,306 | 114.7% | 82.5% | 82.3% |
| 0261 | Sandwich | $30,015,476 | 70.1% | 70.1% | 82.3% | $30,201,489 | 88.9% | 82.5% | 82.5% |
| 0262 | Saugus | $26,237,871 | 87.3% | 82.5% | 93.3% | $34,921,468 | 87.7% | 82.5% | 80.7% |
| 0263 | Savoy | $995,527 | 36.8% | 36.8% | 39.5% | $1,050,463 | 48.2% | 48.2% | 48.2% |
| 0264 | Scituate | $23,642,577 | 93.2% | 82.5% | 83.0% | $31,551,923 | 108.4% | 82.5% | 81.0% |
| 0265 | Seekonk | $17,516,510 | 64.5% | 64.5% | 87.2% | $23,671,207 | 70.7% | 70.7% | 69.5% |
| 0266 | Sharon | $26,451,842 | 79.1% | 79.1% | 74.7% | $37,344,010 | 83.0% | 82.5% | 80.3% |
| 0267 | Sheffield | $3,868,946 | 80.4% | 80.4% | 93.1% | $4,129,211 | 83.2% | 82.5% | 78.2% |
| 0268 | Shelburne | $2,125,296 | 61.4% | 61.4% | 59.9% | $2,042,860 | 70.9% | 70.9% | 70.9% |
| 0269 | Sherborn | $7,572,230 | 130.4% | 82.5% | 97.7% | $9,603,839 | 163.6% | 82.5% | 82.5% |
| 0270 | Shirley | $7,632,504 | 50.5% | 50.5% | 44.0% | $9,239,049 | 58.8% | 58.8% | 58.8% |
| 0271 | Shrewsbury | $43,006,922 | 73.8% | 73.8% | 63.0% | $63,259,404 | 81.3% | 81.3% | 78.6% |
| 0272 | Shutesbury | $2,511,110 | 43.1% | 43.1% | 62.2% | $2,586,851 | 55.3% | 55.3% | 55.3% |
| 0273 | Somerset | $21,167,159 | 64.2% | 64.2% | 88.2% | $29,457,913 | 53.7% | 53.7% | 51.4% |
| 0274 | Somerville | $52,325,941 | 95.2% | 82.5% | 72.7% | $68,863,033 | 143.5% | 82.5% | 82.5% |
| 0275 | Southampton | $7,680,236 | 49.4% | 49.4% | 52.7% | $8,956,861 | 70.4% | 70.4% | 69.3% |
| 0276 | Southborough | $15,491,528 | 109.8% | 82.5% | 78.5% | $18,502,140 | 134.4% | 82.5% | 82.5% |
| 0277 | Southbridge | $23,435,675 | 31.9% | 31.9% | 29.1% | $33,940,185 | 25.9% | 25.9% | 25.4% |
| 0278 | South Hadley | $17,331,910 | 58.4% | 58.4% | 67.0% | $22,011,472 | 62.9% | 62.9% | 62.5% |
| 0279 | Southwick | $13,254,413 | 46.2% | 46.2% | 43.4% | $13,920,400 | 66.6% | 66.6% | 65.0% |
| 0280 | Spencer | $15,598,521 | 44.1% | 44.1% | 26.4% | $17,889,304 | 48.3% | 48.3% | 45.2% |
| 0281 | Springfield | $262,628,553 | 18.9% | 18.9% | 11.5% | $411,555,996 | 15.2% | 15.2% | 9.9% |
| 0282 | Sterling | $10,194,478 | 69.4% | 69.4% | 74.7% | $12,111,893 | 76.7% | 76.7% | 74.3% |
| 0283 | Stockbridge | $1,539,064 | 208.0% | 82.5% | 116.9% | $1,494,905 | 281.8% | 82.5% | 82.5% |
| 0284 | Stoneham | $22,455,187 | 86.3% | 82.5% | 89.1% | $28,030,195 | 99.7% | 82.5% | 80.5% |
| 0285 | Stoughton | $33,313,766 | 62.1% | 62.1% | 68.7% | $44,874,845 | 62.1% | 62.1% | 61.9% |
| 0286 | Stow | $9,329,698 | 81.8% | 81.8% | 90.6% | $12,561,539 | 89.9% | 82.5% | 82.5% |
| 0287 | Sturbridge | $12,056,244 | 61.6% | 61.6% | 73.5% | $18,448,227 | 57.9% | 57.9% | 57.8% |
| 0288 | Sudbury | $34,104,158 | 89.3% | 82.5% | 83.8% | $41,702,348 | 111.6% | 82.5% | 82.5% |
| 0289 | Sunderland | $3,164,245 | 63.8% | 63.8% | 48.3% | $3,715,767 | 76.8% | 76.8% | 76.8% |
| 0290 | Sutton | $12,810,591 | 61.7% | 61.7% | 59.9% | $15,410,672 | 79.0% | 79.0% | 76.7% |
| 0291 | Swampscott | $16,477,554 | 103.7% | 82.5% | 94.8% | $23,179,348 | 110.9% | 82.5% | 80.9% |
| 0292 | Swansea | $17,155,644 | 65.6% | 65.6% | 76.1% | $25,014,199 | 62.7% | 62.7% | 62.7% |
| 0293 | Taunton | $75,158,807 | 42.5% | 42.5% | 37.9% | $110,374,554 | 36.0% | 36.0% | 35.6% |
| 0294 | Templeton | $10,988,869 | 35.6% | 35.6% | 21.9% | $13,830,332 | 38.9% | 38.9% | 37.6% |
| 0295 | Tewksbury | $38,960,044 | 65.0% | 65.0% | 65.2% | $41,474,545 | 84.5% | 82.5% | 82.5% |
| 0296 | Tisbury | $4,408,390 | 209.1% | 82.5% | 120.9% | $6,471,557 | 176.2% | 82.5% | 82.5% |
| 0297 | Tolland | $549,445 | 98.2% | 82.5% | 43.3% | $496,333 | 172.3% | 82.5% | 82.5% |
| 0298 | Topsfield | $9,560,137 | 84.5% | 82.5% | 76.8% | $11,358,797 | 104.6% | 82.5% | 81.4% |
| 0299 | Townsend | $13,892,964 | 44.8% | 44.8% | 49.4% | $14,872,069 | 51.4% | 51.4% | 50.5% |
| 0300 | Truro | $1,758,850 | 374.1% | 82.5% | 130.6% | $2,404,239 | 379.8% | 82.5% | 82.5% |
| 0301 | Tyngsborough | $16,744,018 | 56.6% | 56.6% | 55.1% | $18,654,216 | 72.8% | 72.8% | 71.3% |
| 0302 | Tyringham | $217,685 | 231.3% | 82.5% | 150.0% | $295,787 | 275.6% | 82.5% | 82.5% |
| 0303 | Upton | $10,641,187 | 61.2% | 61.2% | 44.5% | $14,081,255 | 74.7% | 74.7% | 69.4% |
| 0304 | Uxbridge | $18,421,203 | 52.0% | 52.0% | 46.9% | $21,415,705 | 63.6% | 63.6% | 61.5% |
| 0305 | Wakefield | $27,429,242 | 87.5% | 82.5% | 92.9% | $39,220,354 | 91.6% | 82.5% | 82.3% |
| 0306 | Wales | $2,348,873 | 41.1% | 41.1% | 48.5% | $3,149,279 | 38.7% | 38.7% | 38.7% |
| 0307 | Walpole | $30,008,511 | 79.1% | 79.1% | 80.9% | $40,576,558 | 90.3% | 82.5% | 82.5% |
| 0308 | Waltham | $42,761,500 | 119.2% | 82.5% | 139.6% | $75,037,559 | 103.3% | 82.5% | 80.2% |
| 0309 | Ware | $12,888,129 | 38.3% | 38.3% | 39.6% | $17,975,772 | 33.2% | 33.2% | 33.2% |
| 0310 | Wareham | $30,150,022 | 52.7% | 52.7% | 59.8% | $34,614,123 | 60.2% | 60.2% | 60.1% |
| 0311 | Warren | $8,003,359 | 26.8% | 26.8% | 27.6% | $9,760,670 | 29.0% | 29.0% | 28.5% |
| 0312 | Warwick | $952,667 | 39.7% | 39.7% | 43.3% | $877,794 | 56.4% | 56.4% | 56.4% |
| 0313 | Washington | $609,834 | 54.1% | 54.1% | 62.3% | $675,534 | 77.2% | 77.2% | 72.7% |
| 0314 | Watertown | $21,408,023 | 152.7% | 82.5% | 124.5% | $31,550,835 | 160.7% | 82.5% | 81.4% |
| 0315 | Wayland | $21,812,774 | 118.4% | 82.5% | 102.2% | $27,841,233 | 161.1% | 82.5% | 81.1% |
| 0316 | Webster | $17,800,102 | 54.2% | 54.2% | 50.6% | $27,036,880 | 44.6% | 44.6% | 44.6% |
| 0317 | Wellesley | $35,128,684 | 183.1% | 82.5% | 91.8% | $53,022,808 | 230.4% | 82.5% | 82.5% |
| 0318 | Wellfleet | $2,512,632 | 288.0% | 82.5% | 127.5% | $3,157,585 | 328.1% | 82.5% | 82.5% |
| 0319 | Wendell | $995,418 | 44.1% | 44.1% | 46.6% | $1,277,963 | 47.4% | 47.4% | 47.3% |
| 0320 | Wenham | $4,811,570 | 125.7% | 82.5% | 71.8% | $6,718,859 | 114.9% | 82.5% | 80.3% |
| 0321 | Westborough | $26,825,984 | 82.5% | 82.5% | 92.0% | $39,624,553 | 80.6% | 80.6% | 80.3% |
| 0322 | West Boylston | $7,862,836 | 66.8% | 66.8% | 70.3% | $9,510,996 | 77.1% | 77.1% | 76.4% |
| 0323 | West Bridgewater | $8,057,418 | 70.4% | 70.4% | 87.0% | $12,436,379 | 66.5% | 66.5% | 65.1% |
| 0324 | West Brookfield | $4,879,260 | 50.7% | 50.7% | 41.3% | $6,155,629 | 52.7% | 52.7% | 52.5% |
| 0325 | Westfield | $53,649,787 | 38.9% | 38.9% | 40.5% | $65,007,738 | 42.6% | 42.6% | 42.6% |
| 0326 | Westford | $39,412,968 | 63.1% | 63.1% | 66.6% | $51,383,347 | 75.2% | 75.2% | 74.2% |
| 0327 | Westhampton | $2,159,681 | 51.4% | 51.4% | 70.4% | $2,363,693 | 72.2% | 72.2% | 71.4% |
| 0328 | Westminster | $10,332,830 | 58.4% | 58.4% | 45.2% | $14,161,157 | 55.4% | 55.4% | 55.3% |
| 0329 | West Newbury | $6,440,133 | 85.4% | 82.5% | 50.8% | $6,789,332 | 115.3% | 82.5% | 82.4% |
| 0330 | Weston | $17,400,681 | 261.7% | 82.5% | 115.0% | $22,508,838 | 344.6% | 82.5% | 82.5% |
| 0331 | Westport | $15,160,509 | 90.0% | 82.5% | 74.9% | $18,967,984 | 111.1% | 82.5% | 80.9% |
| 0332 | West Springfield | $33,870,575 | 46.0% | 46.0% | 54.9% | $51,872,244 | 41.4% | 41.4% | 39.5% |
| 0333 | West Stockbridge | $1,435,396 | 103.1% | 82.5% | 126.0% | $1,684,734 | 124.3% | 82.5% | 80.5% |
| 0334 | West Tisbury | $3,547,580 | 212.4% | 82.5% | 115.2% | $4,332,665 | 246.5% | 82.5% | 82.5% |
| 0335 | Westwood | $22,625,570 | 111.2% | 82.5% | 97.5% | $31,603,573 | 130.6% | 82.5% | 82.5% |
| 0336 | Weymouth | $54,306,021 | 76.0% | 76.0% | 61.1% | $72,429,995 | 78.2% | 78.2% | 75.4% |
| 0337 | Whately | $1,674,997 | 59.9% | 59.9% | 85.2% | $1,870,556 | 81.8% | 81.8% | 81.8% |
| 0338 | Whitman | $19,542,850 | 46.9% | 46.9% | 33.0% | $26,546,550 | 46.9% | 46.9% | 44.6% |
| 0339 | Wilbraham | $21,204,969 | 56.4% | 56.4% | 64.1% | $24,858,453 | 63.4% | 63.4% | 63.4% |
| 0340 | Williamsburg | $2,578,970 | 60.3% | 60.3% | 83.7% | $3,224,704 | 65.0% | 65.0% | 65.0% |
| 0341 | Williamstown | $6,296,534 | 91.5% | 82.5% | 100.3% | $8,043,346 | 93.0% | 82.5% | 79.9% |
| 0342 | Wilmington | $31,652,953 | 65.2% | 65.2% | 84.0% | $39,078,745 | 80.0% | 80.0% | 78.3% |
| 0343 | Winchendon | $16,263,884 | 28.9% | 28.9% | 29.1% | $18,359,121 | 32.2% | 32.2% | 31.8% |
| 0344 | Winchester | $27,778,073 | 134.2% | 82.5% | 91.6% | $48,369,832 | 124.9% | 82.5% | 80.5% |
| 0345 | Windsor | $1,080,953 | 49.6% | 49.6% | 62.4% | $843,469 | 99.5% | 82.5% | 82.5% |
| 0346 | Winthrop | $15,764,545 | 80.3% | 80.3% | 70.6% | $24,154,768 | 71.6% | 71.6% | 68.6% |
| 0347 | Woburn | $38,631,278 | 88.2% | 82.5% | 102.1% | $55,757,272 | 91.9% | 82.5% | 82.5% |
| 0348 | Worcester | $242,782,324 | 32.7% | 32.7% | 31.8% | $379,530,589 | 27.8% | 27.8% | 27.4% |
| 0349 | Worthington | $1,403,666 | 59.2% | 59.2% | 77.9% | $1,201,025 | 90.5% | 82.5% | 80.7% |
| 0350 | Wrentham | $15,916,693 | 68.5% | 68.5% | 57.3% | $19,205,843 | 89.6% | 82.5% | 82.5% |
| 0351 | Yarmouth | $22,033,681 | 123.1% | 82.5% | 79.6% | $29,636,812 | 110.7% | 82.5% | 79.8% |

**Appendix B: Municipal general fund spending on education compared to total municipal spending**

| LEA | City/town | FY07 | | | FY19 | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Education Spending  ($ millions) | Total General Fund Spending  ($ millions) | Education % Total General Fund | Education Spending  ($ millions) | Total General Fund Spending  ($ millions) | Education % Total General Fund |
| 0001 | Abington | $20.38 | $38.92 | 52.4% | $28.62 | $55.80 | 51.3% |
| 0002 | Acton | $44.30 | $67.56 | 65.6% | $61.29 | $95.19 | 64.4% |
| 0003 | Acushnet | $12.97 | $21.61 | 60.0% | $16.82 | $29.53 | 57.0% |
| 0004 | Adams | $3.73 | $11.86 | 31.5% | $6.61 | $16.56 | 39.9% |
| 0005 | Agawam | $40.52 | $73.23 | 55.3% | $60.40 | $112.09 | 53.9% |
| 0006 | Alford | $0.56 | $1.08 | 51.6% | $0.44 | $1.55 | 28.1% |
| 0007 | Amesbury | $24.44 | $46.47 | 52.6% | $34.40 | $64.84 | 53.1% |
| 0008 | Amherst | $32.41 | $58.60 | 55.3% | $42.24 | $81.62 | 51.8% |
| 0009 | Andover | $62.55 | $125.95 | 49.7% | $99.74 | $197.24 | 50.6% |
| 0010 | Arlington | $47.76 | $113.80 | 42.0% | $82.07 | $176.95 | 46.4% |
| 0011 | Ashburnham | $6.74 | $11.80 | 57.1% | $8.11 | $17.61 | 46.1% |
| 0012 | Ashby | $2.64 | $5.28 | 49.9% | $4.03 | $8.03 | 50.3% |
| 0013 | Ashfield | $2.01 | $3.41 | 59.1% | $2.48 | $4.39 | 56.5% |
| 0014 | Ashland | $24.61 | $46.10 | 53.4% | $36.10 | $63.53 | 56.8% |
| 0015 | Athol | $3.33 | $13.88 | 24.0% | $4.77 | $19.61 | 24.3% |
| 0016 | Attleboro | $54.61 | $105.71 | 51.7% | $75.95 | $145.60 | 52.2% |
| 0017 | Auburn | $23.44 | $44.42 | 52.8% | $33.41 | $69.10 | 48.3% |
| 0018 | Avon | $7.17 | $17.73 | 40.5% | $11.68 | $28.79 | 40.6% |
| 0019 | Ayer | $11.76 | $24.03 | 48.9% | $12.35 | $27.87 | 44.3% |
| 0020 | Barnstable | $61.60 | $121.35 | 50.8% | $80.93 | $171.07 | 47.3% |
| 0021 | Barre | $4.12 | $8.64 | 47.7% | $5.86 | $11.40 | 51.4% |
| 0022 | Becket | $2.08 | $4.55 | 45.7% | $2.40 | $6.33 | 37.9% |
| 0023 | Bedford | $30.21 | $64.30 | 47.0% | $47.65 | $97.49 | 48.9% |
| 0024 | Belchertown | $22.05 | $39.11 | 56.4% | $31.02 | $54.45 | 57.0% |
| 0025 | Bellingham | $23.90 | $46.85 | 51.0% | $35.11 | $67.02 | 52.4% |
| 0026 | Belmont | $34.79 | $71.25 | 48.8% | $61.30 | $124.77 | 49.1% |
| 0027 | Berkley | $9.69 | $15.15 | 63.9% | $12.76 | $23.26 | 54.9% |
| 0028 | Berlin | $4.56 | $8.64 | 52.8% | $6.64 | $13.38 | 49.6% |
| 0029 | Bernardston | $2.41 | $4.01 | 60.2% | $3.72 | $5.77 | 64.4% |
| 0030 | Beverly | $47.16 | $95.81 | 49.2% | $63.49 | $134.63 | 47.2% |
| 0031 | Billerica | $65.48 | $127.92 | 51.2% | $85.86 | $178.64 | 48.1% |
| 0032 | Blackstone | $7.19 | $17.08 | 42.1% | $10.35 | $23.95 | 43.2% |
| 0033 | Blandford | $1.40 | $2.43 | 57.5% | $1.63 | $3.59 | 45.4% |
| 0034 | Bolton | $9.90 | $15.91 | 62.2% | $15.26 | $28.47 | 53.6% |
| 0035 | Boston | $713.99 | $2,138.26 | 33.4% | $1,188.86 | $3,517.84 | 33.8% |
| 0036 | Bourne | $24.69 | $53.54 | 46.1% | $32.02 | $76.99 | 41.6% |
| 0037 | Boxborough | $11.74 | $18.53 | 63.4% | $11.71 | $20.78 | 56.3% |
| 0038 | Boxford | $15.95 | $25.83 | 61.8% | $23.77 | $35.90 | 66.2% |
| 0039 | Boylston | $6.22 | $11.31 | 55.0% | $9.78 | $16.66 | 58.7% |
| 0040 | Braintree | $46.24 | $88.10 | 52.5% | $79.55 | $154.18 | 51.6% |
| 0041 | Brewster | $15.40 | $33.62 | 45.8% | $21.05 | $42.79 | 49.2% |
| 0042 | Bridgewater | $19.26 | $37.32 | 51.6% | $32.27 | $61.76 | 52.3% |
| 0043 | Brimfield | $4.86 | $7.65 | 63.5% | $6.28 | $10.26 | 61.3% |
| 0044 | Brockton | $152.34 | $278.59 | 54.7% | $228.14 | $422.87 | 53.9% |
| 0045 | Brookfield | $4.16 | $7.17 | 58.0% | $5.06 | $9.24 | 54.7% |
| 0046 | Brookline | $75.98 | $191.30 | 39.7% | $143.37 | $309.06 | 46.4% |
| 0047 | Buckland | $1.90 | $3.51 | 54.2% | $2.50 | $4.58 | 54.6% |
| 0048 | Burlington | $42.61 | $89.25 | 47.7% | $72.07 | $148.94 | 48.4% |
| 0049 | Cambridge | $126.25 | $414.01 | 30.5% | $207.63 | $694.11 | 29.9% |
| 0050 | Canton | $31.54 | $65.21 | 48.4% | $53.47 | $106.86 | 50.0% |
| 0051 | Carlisle | $13.67 | $20.94 | 65.3% | $19.16 | $30.81 | 62.2% |
| 0052 | Carver | $19.83 | $29.64 | 66.9% | $23.97 | $43.24 | 55.4% |
| 0053 | Charlemont | $1.44 | $2.61 | 55.1% | $3.49 | $5.13 | 68.0% |
| 0054 | Charlton | $9.27 | $20.04 | 46.2% | $15.78 | $30.23 | 52.2% |
| 0055 | Chatham | $8.49 | $34.61 | 24.5% | $9.36 | $43.97 | 21.3% |
| 0056 | Chelmsford | $48.77 | $94.27 | 51.7% | $73.04 | $142.09 | 51.4% |
| 0057 | Chelsea | $55.55 | $104.91 | 53.0% | $99.68 | $186.20 | 53.5% |
| 0058 | Cheshire | $2.28 | $4.28 | 53.2% | $3.15 | $5.69 | 55.3% |
| 0059 | Chester | $1.50 | $2.95 | 50.9% | $1.62 | $2.98 | 54.2% |
| 0060 | Chesterfield | $1.41 | $2.52 | 55.9% | $1.92 | $3.91 | 49.1% |
| 0061 | Chicopee | $67.48 | $129.16 | 52.2% | $100.39 | $196.93 | 51.0% |
| 0062 | Chilmark | $1.78 | $6.59 | 27.0% | $3.42 | $10.67 | 32.1% |
| 0063 | Clarksburg | $2.20 | $3.30 | 66.6% | $2.86 | $4.57 | 62.6% |
| 0064 | Clinton | $18.64 | $33.05 | 56.4% | $26.02 | $48.28 | 53.9% |
| 0065 | Cohasset | $14.11 | $32.26 | 43.8% | $24.33 | $51.94 | 46.8% |
| 0066 | Colrain | $1.87 | $2.88 | 64.9% | $2.30 | $4.45 | 51.7% |
| 0067 | Concord | $38.76 | $66.79 | 58.0% | $63.58 | $108.57 | 58.6% |
| 0068 | Conway | $2.70 | $4.66 | 57.9% | $4.27 | $6.86 | 62.2% |
| 0069 | Cummington | $1.09 | $1.88 | 58.0% | $0.88 | $2.23 | 39.6% |
| 0070 | Dalton | $6.69 | $12.35 | 54.2% | $8.68 | $16.29 | 53.3% |
| 0071 | Danvers | $36.55 | $78.89 | 46.3% | $56.99 | $117.94 | 48.3% |
| 0072 | Dartmouth | $35.63 | $65.55 | 54.4% | $50.67 | $90.51 | 56.0% |
| 0073 | Dedham | $33.69 | $74.11 | 45.5% | $49.63 | $121.53 | 40.8% |
| 0074 | Deerfield | $6.81 | $10.91 | 62.4% | $9.96 | $17.65 | 56.4% |
| 0075 | Dennis | $14.70 | $42.13 | 34.9% | $18.29 | $59.68 | 30.7% |
| 0076 | Dighton | $7.53 | $12.53 | 60.1% | $10.71 | $20.73 | 51.7% |
| 0077 | Douglas | $12.71 | $22.52 | 56.4% | $17.96 | $32.01 | 56.1% |
| 0078 | Dover | $15.43 | $25.70 | 60.0% | $22.67 | $37.40 | 60.6% |
| 0079 | Dracut | $34.21 | $62.89 | 54.4% | $47.44 | $91.40 | 51.9% |
| 0080 | Dudley | $5.69 | $11.91 | 47.8% | $10.22 | $19.16 | 53.4% |
| 0081 | Dunstable | $4.38 | $6.91 | 63.4% | $6.63 | $10.70 | 62.0% |
| 0082 | Duxbury | $28.47 | $54.29 | 52.4% | $41.31 | $85.75 | 48.2% |
| 0083 | East Bridgewater | $19.48 | $36.10 | 53.9% | $26.63 | $52.03 | 51.2% |
| 0084 | East Brookfield | $1.31 | $3.24 | 40.4% | $2.41 | $5.48 | 44.1% |
| 0085 | Eastham | $7.38 | $18.00 | 41.0% | $9.72 | $31.41 | 31.0% |
| 0086 | Easthampton | $17.59 | $34.65 | 50.7% | $22.36 | $47.10 | 47.5% |
| 0087 | East Longmeadow | $23.44 | $41.14 | 57.0% | $38.10 | $68.78 | 55.4% |
| 0088 | Easton | $31.97 | $58.01 | 55.1% | $48.54 | $84.79 | 57.2% |
| 0089 | Edgartown | $9.12 | $28.66 | 31.8% | $16.04 | $45.91 | 34.9% |
| 0090 | Egremont | $1.28 | $3.05 | 42.0% | $1.60 | $4.84 | 33.1% |
| 0091 | Erving | $3.28 | $8.45 | 38.8% | $5.92 | $12.55 | 47.2% |
| 0092 | Essex | $5.18 | $9.81 | 52.8% | $8.84 | $15.54 | 56.9% |
| 0093 | Everett | $49.43 | $127.88 | 38.7% | $101.50 | $232.36 | 43.7% |
| 0094 | Fairhaven | $19.71 | $38.18 | 51.6% | $22.92 | $50.94 | 45.0% |
| 0095 | Fall River | $116.24 | $232.59 | 50.0% | $149.44 | $316.95 | 47.2% |
| 0096 | Falmouth | $45.95 | $99.71 | 46.1% | $60.62 | $156.96 | 38.6% |
| 0097 | Fitchburg | $53.83 | $102.09 | 52.7% | $71.21 | $143.22 | 49.7% |
| 0098 | Florida | $1.33 | $2.69 | 49.4% | $1.73 | $3.78 | 45.8% |
| 0099 | Foxborough | $25.82 | $46.58 | 55.4% | $44.31 | $84.83 | 52.2% |
| 0100 | Framingham | $105.06 | $199.95 | 52.5% | $166.84 | $305.74 | 54.6% |
| 0101 | Franklin | $55.37 | $89.72 | 61.7% | $77.65 | $134.90 | 57.6% |
| 0102 | Freetown | $11.19 | $19.91 | 56.2% | $12.63 | $30.99 | 40.8% |
| 0103 | Gardner | $24.61 | $49.61 | 49.6% | $31.01 | $64.51 | 48.1% |
| 0104 | Aquinnah | $0.65 | $2.58 | 25.1% | $1.72 | $5.39 | 31.9% |
| 0105 | Georgetown | $12.09 | $21.92 | 55.2% | $19.07 | $33.83 | 56.4% |
| 0106 | Gill | $1.39 | $2.56 | 54.4% | $1.93 | $3.44 | 56.1% |
| 0107 | Gloucester | $38.74 | $85.12 | 45.5% | $52.34 | $126.60 | 41.3% |
| 0108 | Goshen | $0.89 | $2.36 | 37.8% | $1.46 | $2.89 | 50.5% |
| 0109 | Gosnold | $0.14 | $1.15 | 11.9% | $0.12 | $1.17 | 10.5% |
| 0110 | Grafton | $22.51 | $38.12 | 59.1% | $38.50 | $63.12 | 61.0% |
| 0111 | Granby | $8.74 | $17.06 | 51.3% | $9.96 | $19.69 | 50.6% |
| 0112 | Granville | $3.01 | $4.94 | 61.0% | $1.86 | $3.91 | 47.6% |
| 0113 | Great Barrington | $9.23 | $16.68 | 55.4% | $16.01 | $26.56 | 60.3% |
| 0114 | Greenfield | $21.55 | $47.64 | 45.2% | $29.10 | $65.50 | 44.4% |
| 0115 | Groton | $14.85 | $26.80 | 55.4% | $22.42 | $47.90 | 46.8% |
| 0116 | Groveland | $6.47 | $11.37 | 56.9% | $10.40 | $16.68 | 62.4% |
| 0117 | Hadley | $5.98 | $15.93 | 37.6% | $8.68 | $19.53 | 44.4% |
| 0118 | Halifax | $10.49 | $17.15 | 61.2% | $12.91 | $23.58 | 54.8% |
| 0119 | Hamilton | $13.87 | $22.24 | 62.4% | $18.58 | $29.84 | 62.3% |
| 0120 | Hampden | $6.42 | $10.39 | 61.8% | $8.21 | $14.46 | 56.8% |
| 0121 | Hancock | $1.09 | $1.49 | 73.2% | $1.49 | $2.01 | 74.1% |
| 0122 | Hanover | $23.72 | $41.45 | 57.2% | $33.76 | $66.36 | 50.9% |
| 0123 | Hanson | $7.59 | $16.81 | 45.2% | $11.53 | $25.60 | 45.0% |
| 0124 | Hardwick | $1.95 | $4.43 | 44.1% | $2.92 | $6.21 | 46.9% |
| 0125 | Harvard | $12.05 | $20.77 | 58.0% | $15.13 | $28.90 | 52.3% |
| 0126 | Harwich | $17.93 | $48.57 | 36.9% | $27.78 | $67.46 | 41.2% |
| 0127 | Hatfield | $4.45 | $7.72 | 57.7% | $5.16 | $9.76 | 52.9% |
| 0128 | Haverhill | $74.05 | $148.74 | 49.8% | $109.23 | $208.57 | 52.4% |
| 0129 | Hawley | $0.33 | $1.21 | 27.0% | $0.42 | $1.21 | 35.0% |
| 0130 | Heath | $0.82 | $1.96 | 41.6% | $1.00 | $2.50 | 40.0% |
| 0131 | Hingham | $33.39 | $72.94 | 45.8% | $54.86 | $106.27 | 51.6% |
| 0132 | Hinsdale | $2.04 | $3.18 | 64.1% | $2.61 | $5.28 | 49.5% |
| 0133 | Holbrook | $14.47 | $29.93 | 48.3% | $19.71 | $45.08 | 43.7% |
| 0134 | Holden | $19.50 | $33.42 | 58.4% | $28.92 | $51.57 | 56.1% |
| 0135 | Holland | $3.61 | $5.73 | 63.0% | $4.50 | $7.62 | 59.0% |
| 0136 | Holliston | $26.99 | $45.93 | 58.8% | $37.18 | $67.93 | 54.7% |
| 0137 | Holyoke | $76.42 | $145.81 | 52.4% | $82.65 | $166.45 | 49.7% |
| 0138 | Hopedale | $10.50 | $19.85 | 52.9% | $14.81 | $26.11 | 56.7% |
| 0139 | Hopkinton | $34.10 | $57.06 | 59.8% | $51.73 | $90.11 | 57.4% |
| 0140 | Hubbardston | $3.63 | $6.64 | 54.7% | $5.16 | $9.01 | 57.3% |
| 0141 | Hudson | $28.39 | $53.78 | 52.8% | $42.90 | $83.16 | 51.6% |
| 0142 | Hull | $15.83 | $34.82 | 45.5% | $18.85 | $43.66 | 43.2% |
| 0143 | Huntington | $2.15 | $3.63 | 59.2% | $3.03 | $4.70 | 64.4% |
| 0144 | Ipswich | $17.93 | $34.57 | 51.9% | $28.12 | $51.40 | 54.7% |
| 0145 | Kingston | $16.41 | $31.77 | 51.7% | $24.92 | $50.68 | 49.2% |
| 0146 | Lakeville | $12.71 | $21.36 | 59.5% | $18.07 | $31.05 | 58.2% |
| 0147 | Lancaster | $8.26 | $14.25 | 57.9% | $14.39 | $22.32 | 64.5% |
| 0148 | Lanesborough | $5.26 | $9.31 | 56.5% | $6.10 | $10.75 | 56.7% |
| 0149 | Lawrence | $127.55 | $206.85 | 61.7% | $202.85 | $320.53 | 63.3% |
| 0150 | Lee | $7.70 | $15.74 | 48.9% | $12.26 | $23.52 | 52.1% |
| 0151 | Leicester | $15.85 | $26.07 | 60.8% | $20.34 | $33.02 | 61.6% |
| 0152 | Lenox | $9.39 | $15.75 | 59.6% | $13.00 | $25.06 | 51.9% |
| 0153 | Leominster | $53.51 | $104.05 | 51.4% | $75.65 | $154.57 | 48.9% |
| 0154 | Leverett | $3.02 | $4.52 | 66.8% | $3.81 | $6.22 | 61.3% |
| 0155 | Lexington | $76.78 | $135.83 | 56.5% | $130.93 | $248.60 | 52.7% |
| 0156 | Leyden | $0.91 | $1.56 | 58.5% | $0.88 | $1.82 | 48.4% |
| 0157 | Lincoln | $12.99 | $25.75 | 50.5% | $17.11 | $38.41 | 44.5% |
| 0158 | Littleton | $15.48 | $29.48 | 52.5% | $24.95 | $60.10 | 41.5% |
| 0159 | Longmeadow | $28.30 | $48.27 | 58.6% | $41.37 | $72.03 | 57.4% |
| 0160 | Lowell | $151.37 | $297.94 | 50.8% | $211.87 | $385.49 | 55.0% |
| 0161 | Ludlow | $26.15 | $49.50 | 52.8% | $38.97 | $75.59 | 51.6% |
| 0162 | Lunenburg | $15.15 | $26.43 | 57.3% | $22.86 | $41.88 | 54.6% |
| 0163 | Lynn | $140.29 | $269.16 | 52.1% | $221.67 | $423.18 | 52.4% |
| 0164 | Lynnfield | $19.36 | $36.41 | 53.2% | $32.98 | $60.68 | 54.3% |
| 0165 | Malden | $65.89 | $151.19 | 43.6% | $95.64 | $197.50 | 48.4% |
| 0166 | Manchester | $8.96 | $18.24 | 49.1% | $15.77 | $29.97 | 52.6% |
| 0167 | Mansfield | $38.37 | $71.67 | 53.5% | $58.33 | $105.78 | 55.1% |
| 0168 | Marblehead | $32.08 | $64.74 | 49.5% | $51.37 | $95.76 | 53.6% |
| 0169 | Marion | $8.96 | $16.12 | 55.6% | $11.54 | $24.05 | 48.0% |
| 0170 | Marlborough | $55.15 | $108.70 | 50.7% | $80.90 | $164.95 | 49.0% |
| 0171 | Marshfield | $40.16 | $70.21 | 57.2% | $52.56 | $102.38 | 51.3% |
| 0172 | Mashpee | $21.59 | $46.58 | 46.4% | $29.06 | $65.58 | 44.3% |
| 0173 | Mattapoisett | $11.16 | $19.93 | 56.0% | $14.65 | $29.70 | 49.3% |
| 0174 | Maynard | $14.73 | $29.34 | 50.2% | $23.83 | $48.80 | 48.8% |
| 0175 | Medfield | $25.77 | $45.52 | 56.6% | $38.60 | $67.22 | 57.4% |
| 0176 | Medford | $56.75 | $131.15 | 43.3% | $75.30 | $178.38 | 42.2% |
| 0177 | Medway | $23.44 | $38.21 | 61.3% | $32.33 | $62.25 | 51.9% |
| 0178 | Melrose | $31.34 | $68.09 | 46.0% | $42.65 | $98.76 | 43.2% |
| 0179 | Mendon | $5.86 | $11.22 | 52.2% | $10.74 | $19.69 | 54.5% |
| 0180 | Merrimac | $5.76 | $11.09 | 51.9% | $9.05 | $15.82 | 57.2% |
| 0181 | Methuen | $62.50 | $117.72 | 53.1% | $90.58 | $167.38 | 54.1% |
| 0182 | Middleborough | $31.62 | $63.92 | 49.5% | $43.22 | $85.88 | 50.3% |
| 0183 | Middlefield | $0.57 | $1.26 | 45.6% | $0.48 | $1.28 | 37.7% |
| 0184 | Middleton | $12.85 | $20.88 | 61.5% | $22.51 | $35.63 | 63.2% |
| 0185 | Milford | $37.58 | $68.80 | 54.6% | $59.93 | $112.92 | 53.1% |
| 0186 | Millbury | $18.65 | $32.17 | 58.0% | $27.21 | $46.82 | 58.1% |
| 0187 | Millis | $11.59 | $22.11 | 52.4% | $18.82 | $35.51 | 53.0% |
| 0188 | Millville | $2.52 | $5.06 | 49.8% | $3.66 | $6.60 | 55.5% |
| 0189 | Milton | $35.42 | $72.70 | 48.7% | $59.93 | $114.19 | 52.5% |
| 0190 | Monroe | $0.12 | $0.44 | 28.2% | $0.18 | $1.01 | 18.2% |
| 0191 | Monson | $12.80 | $23.88 | 53.6% | $15.10 | $28.33 | 53.3% |
| 0192 | Montague | $8.16 | $14.64 | 55.7% | $10.79 | $20.57 | 52.4% |
| 0193 | Monterey | $0.92 | $2.76 | 33.3% | $1.60 | $4.71 | 34.0% |
| 0194 | Montgomery | $0.86 | $1.47 | 58.3% | $1.06 | $1.90 | 55.7% |
| 0195 | Mount Washington | $0.13 | $0.62 | 20.2% | $0.02 | $0.89 | 2.6% |
| 0196 | Nahant | $3.50 | $8.95 | 39.2% | $4.28 | $12.99 | 32.9% |
| 0197 | Nantucket | $21.89 | $68.72 | 31.8% | $33.71 | $101.96 | 33.1% |
| 0198 | Natick | $48.78 | $101.01 | 48.3% | $78.69 | $161.56 | 48.7% |
| 0199 | Needham | $52.34 | $114.50 | 45.7% | $97.17 | $193.08 | 50.3% |
| 0200 | New Ashford | $0.30 | $0.47 | 62.8% | $0.37 | $0.62 | 60.1% |
| 0201 | New Bedford | $126.15 | $264.30 | 47.7% | $177.52 | $373.83 | 47.5% |
| 0202 | New Braintree | $0.98 | $1.70 | 57.3% | $1.37 | $2.41 | 56.8% |
| 0203 | Newbury | $7.39 | $15.74 | 46.9% | $9.70 | $20.65 | 47.0% |
| 0204 | Newburyport | $25.17 | $52.01 | 48.4% | $38.70 | $82.70 | 46.8% |
| 0205 | New Marlborough | $1.79 | $3.53 | 50.9% | $2.84 | $5.80 | 49.0% |
| 0206 | New Salem | $1.10 | $1.89 | 58.3% | $1.61 | $3.03 | 53.2% |
| 0207 | Newton | $145.98 | $281.61 | 51.8% | $230.43 | $460.11 | 50.1% |
| 0208 | Norfolk | $16.20 | $28.58 | 56.7% | $23.78 | $44.08 | 53.9% |
| 0209 | North Adams | $20.91 | $41.98 | 49.8% | $22.39 | $48.19 | 46.4% |
| 0210 | Northampton | $28.15 | $68.74 | 41.0% | $38.72 | $95.75 | 40.4% |
| 0211 | North Andover | $38.98 | $77.50 | 50.3% | $58.20 | $105.87 | 55.0% |
| 0212 | North Attleborough | $43.10 | $78.79 | 54.7% | $56.78 | $101.91 | 55.7% |
| 0213 | Northborough | $28.37 | $42.87 | 66.2% | $40.21 | $64.88 | 62.0% |
| 0214 | Northbridge | $24.45 | $41.79 | 58.5% | $30.13 | $48.56 | 62.0% |
| 0215 | North Brookfield | $7.05 | $12.33 | 57.2% | $8.21 | $15.13 | 54.3% |
| 0216 | Northfield | $3.74 | $6.13 | 61.0% | $5.28 | $8.86 | 59.6% |
| 0217 | North Reading | $20.99 | $43.23 | 48.5% | $37.32 | $74.88 | 49.8% |
| 0218 | Norton | $27.41 | $50.15 | 54.6% | $35.60 | $65.81 | 54.1% |
| 0219 | Norwell | $19.75 | $38.56 | 51.2% | $32.35 | $60.71 | 53.3% |
| 0220 | Norwood | $37.31 | $95.66 | 39.0% | $55.67 | $140.95 | 39.5% |
| 0221 | Oak Bluffs | $9.30 | $23.04 | 40.3% | $15.56 | $33.89 | 45.9% |
| 0222 | Oakham | $1.46 | $2.61 | 55.9% | $2.48 | $4.01 | 61.9% |
| 0223 | Orange | $11.09 | $18.39 | 60.3% | $12.71 | $22.59 | 56.3% |
| 0224 | Orleans | $7.30 | $22.67 | 32.2% | $9.96 | $38.68 | 25.8% |
| 0225 | Otis | $1.67 | $3.56 | 46.9% | $2.42 | $6.53 | 37.0% |
| 0226 | Oxford | $17.59 | $34.17 | 51.5% | $23.03 | $43.95 | 52.4% |
| 0227 | Palmer | $19.37 | $33.72 | 57.4% | $21.92 | $40.83 | 53.7% |
| 0228 | Paxton | $4.68 | $8.96 | 52.2% | $6.54 | $13.42 | 48.8% |
| 0229 | Peabody | $56.81 | $139.91 | 40.6% | $84.33 | $189.35 | 44.5% |
| 0230 | Pelham | $2.32 | $3.68 | 63.0% | $2.80 | $4.91 | 57.0% |
| 0231 | Pembroke | $26.37 | $46.88 | 56.2% | $38.37 | $69.15 | 55.5% |
| 0232 | Pepperell | $9.62 | $16.26 | 59.2% | $17.61 | $27.18 | 64.8% |
| 0233 | Peru | $0.84 | $1.55 | 54.6% | $1.04 | $2.68 | 38.7% |
| 0234 | Petersham | $1.85 | $3.00 | 61.7% | $2.48 | $4.26 | 58.2% |
| 0235 | Phillipston | $1.02 | $2.47 | 41.4% | $1.82 | $4.03 | 45.3% |
| 0236 | Pittsfield | $60.55 | $124.52 | 48.6% | $85.73 | $180.09 | 47.6% |
| 0237 | Plainfield | $0.66 | $1.37 | 48.0% | $0.81 | $2.50 | 32.5% |
| 0238 | Plainville | $11.85 | $22.89 | 51.8% | $19.06 | $39.09 | 48.8% |
| 0239 | Plymouth | $82.31 | $157.44 | 52.3% | $127.43 | $262.12 | 48.6% |
| 0240 | Plympton | $4.35 | $6.67 | 65.2% | $6.12 | $11.62 | 52.7% |
| 0241 | Princeton | $4.32 | $7.75 | 55.8% | $5.20 | $10.01 | 51.9% |
| 0242 | Provincetown | $4.79 | $19.91 | 24.0% | $6.22 | $38.76 | 16.1% |
| 0243 | Quincy | $91.75 | $261.17 | 35.1% | $144.60 | $354.86 | 40.7% |
| 0244 | Randolph | $36.38 | $74.22 | 49.0% | $57.32 | $112.36 | 51.0% |
| 0245 | Raynham | $12.80 | $28.21 | 45.4% | $21.10 | $44.01 | 47.9% |
| 0246 | Reading | $38.64 | $72.41 | 53.4% | $58.21 | $107.08 | 54.4% |
| 0247 | Rehoboth | $10.75 | $18.32 | 58.7% | $18.45 | $30.00 | 61.5% |
| 0248 | Revere | $54.32 | $113.91 | 47.7% | $102.56 | $202.00 | 50.8% |
| 0249 | Richmond | $2.87 | $4.93 | 58.2% | $3.18 | $5.82 | 54.5% |
| 0250 | Rochester | $8.93 | $14.37 | 62.1% | $12.76 | $22.16 | 57.6% |
| 0251 | Rockland | $24.15 | $44.56 | 54.2% | $35.67 | $72.11 | 49.5% |
| 0252 | Rockport | $11.58 | $25.56 | 45.3% | $16.32 | $34.75 | 47.0% |
| 0253 | Rowe | $1.24 | $2.91 | 42.4% | $2.04 | $5.35 | 38.1% |
| 0254 | Rowley | $6.58 | $11.92 | 55.2% | $10.68 | $18.25 | 58.5% |
| 0255 | Royalston | $0.61 | $1.88 | 32.2% | $0.68 | $2.59 | 26.2% |
| 0256 | Russell | $1.57 | $2.62 | 60.1% | $2.56 | $3.92 | 65.4% |
| 0257 | Rutland | $6.27 | $13.15 | 47.7% | $12.51 | $22.24 | 56.3% |
| 0258 | Salem | $52.75 | $111.36 | 47.4% | $76.79 | $167.65 | 45.8% |
| 0259 | Salisbury | $8.36 | $16.59 | 50.4% | $12.81 | $27.17 | 47.2% |
| 0260 | Sandisfield | $0.89 | $2.19 | 40.8% | $1.44 | $3.79 | 38.1% |
| 0261 | Sandwich | $33.60 | $63.87 | 52.6% | $47.77 | $92.23 | 51.8% |
| 0262 | Saugus | $31.64 | $67.22 | 47.1% | $47.43 | $106.18 | 44.7% |
| 0263 | Savoy | $1.00 | $1.85 | 54.4% | $1.17 | $2.12 | 54.9% |
| 0264 | Scituate | $27.84 | $50.43 | 55.2% | $43.83 | $87.38 | 50.2% |
| 0265 | Seekonk | $19.55 | $39.12 | 50.0% | $31.85 | $59.80 | 53.3% |
| 0266 | Sharon | $35.73 | $75.62 | 47.2% | $53.85 | $93.32 | 57.7% |
| 0267 | Sheffield | $4.97 | $7.49 | 66.4% | $7.12 | $10.44 | 68.1% |
| 0268 | Shelburne | $1.94 | $3.46 | 56.1% | $2.40 | $4.60 | 52.3% |
| 0269 | Sherborn | $12.91 | $20.29 | 63.6% | $17.31 | $29.73 | 58.2% |
| 0270 | Shirley | $7.98 | $15.80 | 50.5% | $8.37 | $14.34 | 58.4% |
| 0271 | Shrewsbury | $45.64 | $86.59 | 52.7% | $77.94 | $140.26 | 55.6% |
| 0272 | Shutesbury | $3.37 | $5.39 | 62.5% | $4.28 | $6.92 | 61.8% |
| 0273 | Somerset | $29.42 | $51.58 | 57.0% | $35.23 | $60.68 | 58.1% |
| 0274 | Somerville | $70.83 | $183.96 | 38.5% | $99.41 | $277.80 | 35.8% |
| 0275 | Southampton | $8.20 | $12.41 | 66.1% | $11.78 | $18.00 | 65.4% |
| 0276 | Southborough | $21.98 | $39.11 | 56.2% | $31.96 | $55.88 | 57.2% |
| 0277 | Southbridge | $23.67 | $40.59 | 58.3% | $31.44 | $58.51 | 53.7% |
| 0278 | South Hadley | $19.70 | $36.19 | 54.4% | $25.66 | $49.97 | 51.4% |
| 0279 | Southwick | $6.97 | $15.23 | 45.8% | $11.08 | $23.18 | 47.8% |
| 0280 | Spencer | $6.73 | $14.90 | 45.2% | $11.47 | $22.39 | 51.2% |
| 0281 | Springfield | $273.18 | $510.00 | 53.6% | $386.83 | $692.55 | 55.9% |
| 0282 | Sterling | $8.83 | $18.20 | 48.5% | $12.17 | $24.61 | 49.4% |
| 0283 | Stockbridge | $2.44 | $6.40 | 38.1% | $2.90 | $11.23 | 25.8% |
| 0284 | Stoneham | $24.87 | $54.88 | 45.3% | $37.45 | $77.86 | 48.1% |
| 0285 | Stoughton | $36.40 | $66.96 | 54.4% | $54.01 | $109.72 | 49.2% |
| 0286 | Stow | $11.95 | $18.74 | 63.8% | $18.10 | $29.45 | 61.4% |
| 0287 | Sturbridge | $13.38 | $21.16 | 63.2% | $19.29 | $35.34 | 54.6% |
| 0288 | Sudbury | $48.40 | $82.96 | 58.3% | $66.76 | $103.15 | 64.7% |
| 0289 | Sunderland | $3.79 | $7.47 | 50.7% | $5.12 | $8.98 | 57.0% |
| 0290 | Sutton | $13.88 | $23.86 | 58.2% | $19.89 | $36.44 | 54.6% |
| 0291 | Swampscott | $22.27 | $46.31 | 48.1% | $35.03 | $67.23 | 52.1% |
| 0292 | Swansea | $20.49 | $34.18 | 60.0% | $26.52 | $47.83 | 55.4% |
| 0293 | Taunton | $71.11 | $153.82 | 46.2% | $103.42 | $229.95 | 45.0% |
| 0294 | Templeton | $4.21 | $10.59 | 39.8% | $7.43 | $16.60 | 44.8% |
| 0295 | Tewksbury | $41.38 | $78.92 | 52.4% | $62.38 | $124.91 | 49.9% |
| 0296 | Tisbury | $8.20 | $19.25 | 42.6% | $13.81 | $33.89 | 40.8% |
| 0297 | Tolland | $0.28 | $1.06 | 26.8% | $0.54 | $1.87 | 28.6% |
| 0298 | Topsfield | $11.36 | $19.62 | 57.9% | $17.48 | $29.85 | 58.5% |
| 0299 | Townsend | $8.25 | $15.14 | 54.5% | $12.84 | $23.01 | 55.8% |
| 0300 | Truro | $3.95 | $13.03 | 30.3% | $6.66 | $20.88 | 31.9% |
| 0301 | Tyngsborough | $17.36 | $30.19 | 57.5% | $24.95 | $44.48 | 56.1% |
| 0302 | Tyringham | $0.25 | $1.08 | 23.0% | $0.21 | $1.54 | 13.5% |
| 0303 | Upton | $6.90 | $14.94 | 46.1% | $12.90 | $23.40 | 55.1% |
| 0304 | Uxbridge | $22.96 | $38.07 | 60.3% | $28.42 | $50.78 | 56.0% |
| 0305 | Wakefield | $33.11 | $65.49 | 50.6% | $51.84 | $104.40 | 49.7% |
| 0306 | Wales | $2.35 | $3.48 | 67.4% | $2.91 | $5.24 | 55.5% |
| 0307 | Walpole | $36.22 | $66.76 | 54.3% | $54.55 | $103.08 | 52.9% |
| 0308 | Waltham | $72.58 | $177.23 | 41.0% | $112.92 | $267.66 | 42.2% |
| 0309 | Ware | $13.65 | $27.29 | 50.0% | $18.24 | $33.22 | 54.9% |
| 0310 | Wareham | $30.19 | $53.55 | 56.4% | $46.77 | $79.16 | 59.1% |
| 0311 | Warren | $3.90 | $7.44 | 52.5% | $4.15 | $9.26 | 44.8% |
| 0312 | Warwick | $0.95 | $1.68 | 56.4% | $0.98 | $1.98 | 49.6% |
| 0313 | Washington | $0.56 | $1.14 | 49.1% | $0.72 | $1.59 | 45.3% |
| 0314 | Watertown | $34.11 | $92.22 | 37.0% | $53.99 | $144.89 | 37.3% |
| 0315 | Wayland | $33.18 | $57.87 | 57.3% | $46.47 | $87.58 | 53.1% |
| 0316 | Webster | $17.97 | $33.45 | 53.7% | $28.26 | $50.33 | 56.1% |
| 0317 | Wellesley | $52.71 | $99.66 | 52.9% | $91.64 | $181.97 | 50.4% |
| 0318 | Wellfleet | $4.24 | $14.32 | 29.6% | $6.60 | $22.14 | 29.8% |
| 0319 | Wendell | $0.80 | $1.91 | 42.0% | $1.33 | $2.81 | 47.3% |
| 0320 | Wenham | $6.13 | $12.02 | 51.0% | $10.20 | $18.68 | 54.6% |
| 0321 | Westborough | $38.81 | $69.83 | 55.6% | $58.05 | $106.31 | 54.6% |
| 0322 | West Boylston | $10.22 | $19.82 | 51.6% | $14.08 | $27.07 | 52.0% |
| 0323 | West Bridgewater | $10.23 | $20.51 | 49.9% | $15.67 | $34.99 | 44.8% |
| 0324 | West Brookfield | $2.85 | $5.90 | 48.3% | $3.86 | $7.62 | 50.7% |
| 0325 | Westfield | $57.49 | $111.37 | 51.6% | $73.17 | $147.13 | 49.7% |
| 0326 | Westford | $43.01 | $78.06 | 55.1% | $67.26 | $117.93 | 57.0% |
| 0327 | Westhampton | $2.51 | $3.96 | 63.5% | $3.83 | $5.96 | 64.3% |
| 0328 | Westminster | $8.37 | $17.12 | 48.9% | $11.10 | $25.86 | 42.9% |
| 0329 | West Newbury | $4.42 | $10.74 | 41.2% | $8.65 | $16.24 | 53.3% |
| 0330 | Weston | $33.29 | $70.23 | 47.4% | $47.95 | $97.95 | 49.0% |
| 0331 | Westport | $15.60 | $28.63 | 54.5% | $24.35 | $45.45 | 53.6% |
| 0332 | West Springfield | $35.79 | $81.68 | 43.8% | $53.36 | $115.24 | 46.3% |
| 0333 | West Stockbridge | $2.48 | $4.17 | 59.5% | $2.83 | $5.34 | 53.1% |
| 0334 | West Tisbury | $7.27 | $12.77 | 57.0% | $10.47 | $19.08 | 54.9% |
| 0335 | Westwood | $32.01 | $59.31 | 54.0% | $52.68 | $97.68 | 53.9% |
| 0336 | Weymouth | $63.40 | $129.63 | 48.9% | $85.67 | $182.58 | 46.9% |
| 0337 | Whately | $2.52 | $4.28 | 58.9% | $3.08 | $5.54 | 55.5% |
| 0338 | Whitman | $10.09 | $24.85 | 40.6% | $16.12 | $39.65 | 40.6% |
| 0339 | Wilbraham | $17.21 | $28.92 | 59.5% | $24.87 | $42.64 | 58.3% |
| 0340 | Williamsburg | $3.36 | $5.36 | 62.7% | $4.58 | $8.61 | 53.2% |
| 0341 | Williamstown | $9.03 | $15.70 | 57.5% | $12.05 | $21.49 | 56.1% |
| 0342 | Wilmington | $36.96 | $71.78 | 51.5% | $58.68 | $118.82 | 49.4% |
| 0343 | Winchendon | $15.19 | $25.48 | 59.6% | $17.20 | $30.79 | 55.9% |
| 0344 | Winchester | $38.34 | $81.28 | 47.2% | $61.54 | $131.66 | 46.7% |
| 0345 | Windsor | $0.96 | $1.63 | 58.8% | $0.98 | $2.47 | 39.8% |
| 0346 | Winthrop | $18.47 | $38.53 | 47.9% | $25.48 | $57.38 | 44.4% |
| 0347 | Woburn | $54.13 | $115.90 | 46.7% | $78.69 | $157.90 | 49.8% |
| 0348 | Worcester | $246.82 | $522.89 | 47.2% | $356.76 | $730.40 | 48.8% |
| 0349 | Worthington | $1.49 | $2.53 | 59.1% | $1.87 | $4.37 | 42.8% |
| 0350 | Wrentham | $15.82 | $30.08 | 52.6% | $25.51 | $45.79 | 55.7% |
| 0351 | Yarmouth | $22.18 | $53.89 | 41.2% | $36.38 | $80.44 | 45.2% |

Note: The education spending in Appendix B includes spending categories that meet the net school spending requirements of the

Chapter 70 program, which excludes transportation and capital costs. This amount is included in both the education spending and

total general fund spending columns for each city and town.

**Appendix C: District Chapter 70 data**

|  |  | FY07 | | | | | | FY20 | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| LEA | District name | Operating status | Foundation budget | Chapter 70 aid | Target aid % | Chapter 70 aid % of foundation | Aid above foundation | Operating status | Foundation budget | Chapter 70 aid | Target aid % | Chapter 70 aid % of foundation | Aid above foundation (hold harmless) |
| 0001 | Abington | op | $17,243,088 | $7,152,781 | 39.4% | 41.5% | $744,783 | op | $23,388,477 | $8,933,994 | 36.6% | 38.2% | $9,118 |
| 0002 | Acton | op | $17,472,327 | $3,214,302 | 28.6% | 18.4% | $0 | non-op | $0 | $0 | 17.6% | 0.0% | $0 |
| 0003 | Acushnet | op | $10,925,644 | $6,138,021 | 51.1% | 56.2% | $234,157 | op | $13,443,441 | $6,361,492 | 43.0% | 47.3% | $416,652 |
| 0004 | Adams | non-op | $0 | $0 | 68.1% | 0.0% | $0 | non-op | $0 | $0 | 66.5% | 0.0% | $0 |
| 0005 | Agawam | op | $34,566,079 | $12,524,413 | 48.7% | 36.2% | $0 | op | $42,227,451 | $19,477,412 | 45.7% | 46.1% | $201,172 |
| 0006 | Alford | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0007 | Amesbury | op | $19,548,537 | $8,583,727 | 42.5% | 43.9% | $1,844,281 | op | $22,996,253 | $9,190,887 | 30.6% | 40.0% | $1,816,494 |
| 0008 | Amherst | op | $11,497,554 | $5,933,998 | 43.3% | 51.6% | $0 | op | $12,803,971 | $6,122,223 | 25.5% | 47.8% | $2,827,134 |
| 0009 | Andover | op | $45,421,093 | $6,105,826 | 17.5% | 13.4% | $4,669,534 | op | $63,835,636 | $11,668,291 | 17.5% | 18.3% | $11,112 |
| 0010 | Arlington | op | $34,791,437 | $5,592,670 | 17.5% | 16.1% | $952,935 | op | $62,294,073 | $13,979,327 | 17.5% | 22.4% | $15,391 |
| 0011 | Ashburnham | non-op | $0 | $0 | 53.4% | 0.0% | $0 | non-op | $0 | $0 | 53.0% | 0.0% | $0 |
| 0012 | Ashby | non-op | $10,850 | $7,066 | 58.1% | 65.1% | $0 | non-op | $0 | $0 | 40.8% | 0.0% | $0 |
| 0013 | Ashfield | non-op | $97,647 | $71,328 | 50.4% | 73.0% | $32,153 | non-op | $100,603 | $93,413 | 25.6% | 92.9% | $67,664 |
| 0014 | Ashland | op | $19,209,670 | $3,470,347 | 23.5% | 18.1% | $0 | op | $29,177,891 | $7,839,520 | 26.0% | 26.9% | $134,018 |
| 0015 | Athol | non-op | $0 | $0 | 71.3% | 0.0% | $0 | non-op | $0 | $0 | 71.3% | 0.0% | $0 |
| 0016 | Attleboro | op | $51,622,675 | $27,866,186 | 48.2% | 54.0% | $2,380,511 | op | $77,760,771 | $41,121,824 | 52.2% | 52.9% | $0 |
| 0017 | Auburn | op | $17,023,459 | $4,305,255 | 36.0% | 25.3% | $1,374,429 | op | $26,762,943 | $11,851,108 | 43.7% | 44.3% | $164,925 |
| 0018 | Avon | op | $4,744,879 | $689,890 | 21.2% | 14.5% | $689,890 | op | $6,653,932 | $2,116,236 | 31.8% | 31.8% | $0 |
| 0019 | Ayer | op | $8,871,545 | $3,883,672 | 38.9% | 43.8% | $1,375,617 | non-op | $0 | $0 | 29.3% | 0.0% | $0 |
| 0020 | Barnstable | op | $47,204,346 | $6,788,862 | 17.5% | 14.4% | $6,462,396 | op | $63,524,349 | $12,228,200 | 17.5% | 19.2% | $0 |
| 0021 | Barre | non-op | $21,699 | $16,444 | 66.5% | 75.8% | $1,998 | non-op | $0 | $0 | 61.1% | 0.0% | $0 |
| 0022 | Becket | non-op | $140,168 | $79,274 | 33.2% | 56.6% | $26,710 | non-op | $143,718 | $76,563 | 17.5% | 53.3% | $41,374 |
| 0023 | Bedford | op | $18,847,502 | $2,302,613 | 17.5% | 12.2% | $2,302,613 | op | $29,672,258 | $5,595,167 | 17.5% | 18.9% | $21,468 |
| 0024 | Belchertown | op | $19,713,839 | $10,564,909 | 59.2% | 53.6% | $0 | op | $24,514,320 | $13,884,146 | 50.2% | 56.6% | $1,417,888 |
| 0025 | Bellingham | op | $19,765,782 | $7,877,733 | 36.7% | 39.9% | $413,697 | op | $24,541,929 | $8,642,425 | 32.6% | 35.2% | $556,438 |
| 0026 | Belmont | op | $26,906,930 | $3,344,078 | 17.5% | 12.4% | $1,952,517 | op | $47,857,221 | $9,519,647 | 17.5% | 19.9% | $27,106 |
| 0027 | Berkley | op | $8,272,940 | $5,258,969 | 53.8% | 63.6% | $99,099 | op | $7,578,024 | $4,003,448 | 45.6% | 52.8% | $369,836 |
| 0028 | Berlin | op | $1,574,410 | $518,928 | 17.5% | 33.0% | $324,552 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0029 | Bernardston | non-op | $0 | $0 | 54.0% | 0.0% | $0 | non-op | $0 | $0 | 46.6% | 0.0% | $0 |
| 0030 | Beverly | op | $35,715,877 | $6,612,472 | 17.5% | 18.5% | $3,786,397 | op | $49,446,399 | $9,257,567 | 17.5% | 18.7% | $0 |
| 0031 | Billerica | op | $47,634,964 | $14,140,521 | 39.2% | 29.7% | $150,643 | op | $51,908,631 | $19,348,854 | 23.2% | 37.3% | $6,811,908 |
| 0032 | Blackstone | non-op | $194,416 | $115,035 | 49.4% | 59.2% | $0 | non-op | $357,719 | $183,898 | 50.3% | 51.4% | $183 |
| 0033 | Blandford | non-op | $65,098 | $43,027 | 50.6% | 66.1% | $15,461 | non-op | $114,974 | $43,655 | 17.5% | 38.0% | $19,764 |
| 0034 | Bolton | non-op | $11,171 | $5,551 | 17.5% | 49.7% | $3,003 | non-op | $14,862 | $4,568 | 17.5% | 30.7% | $1,797 |
| 0035 | Boston | op | $619,256,557 | $210,540,147 | 20.8% | 34.0% | $13,345,075 | op | $910,864,776 | $221,915,045 | 17.5% | 24.4% | $60,957,607 |
| 0036 | Bourne | op | $19,096,416 | $4,725,494 | 17.5% | 24.7% | $586,919 | op | $22,123,863 | $5,215,213 | 17.5% | 23.6% | $1,343,537 |
| 0037 | Boxborough | op | $4,120,405 | $1,344,663 | 29.3% | 32.6% | $384,976 | non-op | $127,475 | $22,674 | 17.5% | 17.8% | $104 |
| 0038 | Boxford | op | $6,289,687 | $1,536,107 | 17.5% | 24.4% | $306,646 | op | $7,004,474 | $1,747,903 | 17.5% | 25.0% | $509,027 |
| 0039 | Boylston | op | $2,596,679 | $424,025 | 17.5% | 16.3% | $295,599 | non-op | $429,578 | $84,733 | 17.5% | 19.7% | $0 |
| 0040 | Braintree | op | $39,382,975 | $6,348,111 | 23.0% | 16.1% | $0 | op | $63,032,118 | $18,297,651 | 26.9% | 29.0% | $61,479 |
| 0041 | Brewster | op | $3,716,661 | $872,877 | 17.5% | 23.5% | $659,671 | op | $5,028,082 | $1,011,979 | 17.5% | 20.1% | $75,376 |
| 0042 | Bridgewater | non-op | $97,647 | $91,714 | 37.4% | 93.9% | $46,657 | non-op | $129,346 | $76,038 | 36.2% | 58.8% | $28,332 |
| 0043 | Brimfield | op | $2,227,974 | $1,046,886 | 52.9% | 47.0% | $0 | op | $2,714,228 | $1,247,172 | 43.0% | 45.9% | $79,393 |
| 0044 | Brockton | op | $148,050,711 | $117,298,166 | 72.4% | 79.2% | $0 | op | $232,535,452 | $186,500,509 | 77.5% | 80.2% | $0 |
| 0045 | Brookfield | op | $2,063,442 | $1,345,037 | 60.3% | 65.2% | $83,233 | op | $2,740,659 | $1,585,489 | 57.9% | 57.9% | $0 |
| 0046 | Brookline | op | $46,243,375 | $5,789,916 | 17.5% | 12.5% | $5,789,916 | op | $83,235,897 | $15,006,787 | 17.5% | 18.0% | $440,504 |
| 0047 | Buckland | non-op | $0 | $0 | 47.8% | 0.0% | $0 | non-op | $28,744 | $13,074 | 45.5% | 45.5% | $0 |
| 0048 | Burlington | op | $28,476,093 | $4,099,585 | 17.5% | 14.4% | $4,099,585 | op | $39,132,795 | $6,851,477 | 17.5% | 17.5% | $3,239 |
| 0049 | Cambridge | op | $59,270,960 | $7,772,248 | 17.5% | 13.1% | $7,772,248 | op | $95,754,602 | $16,757,055 | 17.5% | 17.5% | $0 |
| 0050 | Canton | op | $23,120,446 | $2,977,671 | 17.5% | 12.9% | $2,571,274 | op | $36,127,373 | $6,327,312 | 17.5% | 17.5% | $5,021 |
| 0051 | Carlisle | op | $5,564,262 | $695,338 | 17.5% | 12.5% | $695,338 | op | $5,645,404 | $1,009,657 | 17.5% | 17.9% | $9,044 |
| 0052 | Carver | op | $15,522,693 | $9,740,177 | 57.1% | 62.7% | $155,036 | op | $17,414,155 | $10,008,599 | 47.0% | 57.5% | $1,656,582 |
| 0053 | Charlemont | non-op | $140,168 | $104,458 | 61.4% | 74.5% | $17,153 | non-op | $199,629 | $106,276 | 53.2% | 53.2% | $0 |
| 0054 | Charlton | non-op | $0 | $0 | 55.4% | 0.0% | $0 | non-op | $0 | $0 | 46.8% | 0.0% | $0 |
| 0055 | Chatham | op | $4,300,106 | $532,284 | 17.5% | 12.4% | $532,284 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0056 | Chelmsford | op | $42,592,748 | $7,440,307 | 22.8% | 17.5% | $2,027,420 | op | $52,945,359 | $11,199,428 | 17.5% | 21.2% | $699,858 |
| 0057 | Chelsea | op | $53,256,174 | $44,127,092 | 74.1% | 82.9% | $13,590 | op | $100,163,293 | $81,572,477 | 78.3% | 81.4% | $0 |
| 0058 | Cheshire | non-op | $421,382 | $269,956 | 61.6% | 64.1% | $10,658 | non-op | $0 | $0 | 51.2% | 0.0% | $0 |
| 0059 | Chester | non-op | $108,497 | $89,800 | 58.3% | 82.8% | $33,869 | non-op | $100,603 | $55,349 | 48.6% | 55.0% | $6,506 |
| 0060 | Chesterfield | non-op | $151,018 | $87,945 | 57.7% | 58.2% | $16,218 | non-op | $300,232 | $133,114 | 34.2% | 44.3% | $30,370 |
| 0061 | Chicopee | op | $66,358,804 | $39,917,521 | 65.4% | 60.2% | $0 | op | $99,336,605 | $68,822,698 | 69.3% | 69.3% | $0 |
| 0062 | Chilmark | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0063 | Clarksburg | op | $1,972,655 | $1,491,068 | 71.8% | 75.6% | $58,407 | op | $2,056,911 | $1,799,935 | 64.2% | 87.5% | $428,470 |
| 0064 | Clinton | op | $17,332,016 | $9,908,530 | 56.4% | 57.2% | $0 | op | $24,086,138 | $13,416,101 | 54.1% | 55.7% | $0 |
| 0065 | Cohasset | op | $11,254,255 | $1,552,631 | 17.5% | 13.8% | $0 | op | $15,680,191 | $2,748,292 | 17.5% | 17.5% | $4,258 |
| 0066 | Colrain | non-op | $0 | $0 | 59.8% | 0.0% | $0 | non-op | $0 | $0 | 44.8% | 0.0% | $0 |
| 0067 | Concord | op | $13,626,561 | $1,788,314 | 17.5% | 13.1% | $1,788,314 | op | $20,298,530 | $3,552,455 | 17.5% | 17.5% | $212 |
| 0068 | Conway | op | $887,748 | $569,433 | 26.0% | 64.1% | $251,906 | op | $982,499 | $626,464 | 17.5% | 63.8% | $454,527 |
| 0069 | Cummington | non-op | $75,948 | $41,166 | 31.3% | 54.2% | $34,995 | non-op | $86,231 | $73,684 | 17.5% | 85.4% | $58,593 |
| 0070 | Dalton | non-op | $226,965 | $177,549 | 58.1% | 78.2% | $50,720 | non-op | $285,860 | $236,011 | 49.6% | 82.6% | $94,299 |
| 0071 | Danvers | op | $27,291,805 | $3,957,823 | 17.5% | 14.5% | $3,866,112 | op | $37,107,615 | $7,108,192 | 17.5% | 19.2% | $33,434 |
| 0072 | Dartmouth | op | $31,787,364 | $9,149,719 | 20.2% | 28.8% | $0 | op | $38,394,448 | $9,948,121 | 17.5% | 25.9% | $3,229,093 |
| 0073 | Dedham | op | $21,999,587 | $3,524,055 | 17.5% | 16.0% | $3,524,055 | op | $30,327,812 | $6,066,360 | 17.5% | 20.0% | $58,515 |
| 0074 | Deerfield | op | $2,837,157 | $920,952 | 25.5% | 32.5% | $0 | op | $3,354,720 | $1,114,363 | 17.7% | 33.2% | $450,086 |
| 0075 | Dennis | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0076 | Dighton | non-op | $0 | $0 | 53.3% | 0.0% | $0 | non-op | $0 | $0 | 50.6% | 0.0% | $0 |
| 0077 | Douglas | op | $11,244,183 | $6,966,367 | 52.7% | 62.0% | $124,903 | op | $12,970,127 | $8,759,585 | 43.3% | 67.5% | $2,902,217 |
| 0078 | Dover | op | $4,498,246 | $448,199 | 17.5% | 10.0% | $448,199 | op | $4,873,658 | $853,856 | 17.5% | 17.5% | $966 |
| 0079 | Dracut | op | $31,544,589 | $15,009,207 | 42.9% | 47.6% | $39,254 | op | $41,837,071 | $19,413,857 | 43.1% | 46.4% | $589,912 |
| 0080 | Dudley | non-op | $0 | $0 | 58.7% | 0.0% | $0 | non-op | $14,372 | $14,383 | 60.7% | 100.1% | $4,881 |
| 0081 | Dunstable | non-op | $0 | $0 | 39.5% | 0.0% | $0 | non-op | $0 | $0 | 18.0% | 0.0% | $0 |
| 0082 | Duxbury | op | $24,332,600 | $3,127,346 | 17.5% | 12.9% | $594,534 | op | $30,413,601 | $5,340,535 | 17.5% | 17.6% | $18,155 |
| 0083 | East Bridgewater | op | $18,126,132 | $10,037,234 | 53.0% | 55.4% | $0 | op | $23,021,486 | $10,847,253 | 45.8% | 47.1% | $8,804 |
| 0084 | East Brookfield | non-op | $172,717 | $105,264 | 53.2% | 60.9% | $0 | non-op | $328,975 | $186,016 | 46.3% | 56.5% | $20,638 |
| 0085 | Eastham | op | $1,616,182 | $271,645 | 17.5% | 16.8% | $271,645 | op | $1,859,186 | $364,971 | 17.5% | 19.6% | $39,614 |
| 0086 | Easthampton | op | $14,811,911 | $7,246,465 | 42.9% | 48.9% | $345,511 | op | $19,700,559 | $8,029,692 | 37.5% | 40.8% | $649,340 |
| 0087 | East Longmeadow | op | $20,729,713 | $4,616,186 | 45.2% | 22.3% | $0 | op | $28,769,863 | $12,102,248 | 41.4% | 42.1% | $181,280 |
| 0088 | Easton | op | $27,484,649 | $8,115,511 | 28.9% | 29.5% | $198,216 | op | $37,265,050 | $10,148,451 | 23.3% | 27.2% | $1,486,137 |
| 0089 | Edgartown | op | $3,005,079 | $379,680 | 17.5% | 12.6% | $379,680 | op | $4,884,681 | $854,820 | 17.5% | 17.5% | $0 |
| 0090 | Egremont | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0091 | Erving | op | $1,886,102 | $283,645 | 17.5% | 15.0% | $90,699 | op | $2,280,809 | $471,505 | 17.5% | 20.7% | $72,363 |
| 0092 | Essex | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0093 | Everett | op | $48,207,135 | $23,168,687 | 52.2% | 48.1% | $0 | op | $105,617,503 | $75,001,709 | 67.7% | 71.0% | $0 |
| 0094 | Fairhaven | op | $16,146,316 | $7,147,073 | 43.8% | 44.3% | $0 | op | $20,489,575 | $8,156,470 | 39.1% | 39.8% | $0 |
| 0095 | Fall River | op | $104,481,871 | $90,065,583 | 70.5% | 86.2% | $430,728 | op | $162,111,259 | $130,926,689 | 76.8% | 80.8% | $0 |
| 0096 | Falmouth | op | $31,282,682 | $4,646,659 | 17.5% | 14.9% | $4,646,659 | op | $38,230,736 | $6,780,099 | 17.5% | 17.7% | $0 |
| 0097 | Fitchburg | op | $52,232,260 | $38,857,303 | 71.4% | 74.4% | $127,474 | op | $75,293,069 | $56,693,907 | 75.0% | 75.3% | $0 |
| 0098 | Florida | op | $831,136 | $473,569 | 59.1% | 57.0% | $24,713 | op | $740,255 | $550,717 | 40.4% | 74.4% | $251,634 |
| 0099 | Foxborough | op | $23,679,618 | $7,467,990 | 34.1% | 31.5% | $0 | op | $28,934,003 | $9,046,950 | 17.5% | 31.3% | $3,910,328 |
| 0100 | Framingham | op | $69,363,563 | $10,628,154 | 27.4% | 15.3% | $2,892,245 | op | $114,246,010 | $50,962,180 | 42.8% | 44.6% | $0 |
| 0101 | Franklin | op | $48,378,503 | $25,494,597 | 43.8% | 52.7% | $0 | op | $59,674,984 | $28,416,161 | 32.3% | 47.6% | $8,829,988 |
| 0102 | Freetown | op | $4,507,080 | $1,236,264 | 36.3% | 27.4% | $0 | non-op | $1,402,131 | $459,454 | 31.4% | 32.8% | $738 |
| 0103 | Gardner | op | $24,280,380 | $18,638,594 | 65.1% | 76.8% | $178,242 | op | $30,422,249 | $21,003,460 | 68.2% | 69.0% | $0 |
| 0104 | Aquinnah | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0105 | Georgetown | op | $11,110,810 | $4,067,937 | 34.7% | 36.6% | $0 | op | $13,380,030 | $5,527,768 | 21.3% | 41.3% | $2,452,909 |
| 0106 | Gill | non-op | $0 | $0 | 58.2% | 0.0% | $0 | non-op | $0 | $0 | 36.6% | 0.0% | $0 |
| 0107 | Gloucester | op | $32,559,972 | $5,678,696 | 17.5% | 17.4% | $678,456 | op | $37,845,892 | $6,699,157 | 17.5% | 17.7% | $22,883 |
| 0108 | Goshen | non-op | $97,647 | $72,297 | 52.1% | 74.0% | $38,642 | non-op | $143,718 | $96,111 | 38.8% | 66.9% | $40,396 |
| 0109 | Gosnold | non-op | $51,911 | $16,648 | 17.5% | 32.1% | $0 | non-op | $28,233 | $16,414 | 17.5% | 58.1% | $11,473 |
| 0110 | Grafton | op | $18,952,992 | $6,583,500 | 31.6% | 34.7% | $0 | op | $32,167,051 | $11,108,735 | 30.8% | 34.5% | $416,016 |
| 0111 | Granby | op | $8,086,550 | $3,818,112 | 55.9% | 47.2% | $0 | op | $7,816,401 | $4,664,780 | 36.0% | 59.7% | $1,839,033 |
| 0112 | Granville | op | $2,358,065 | $1,307,669 | 56.5% | 55.5% | $135,380 | non-op | $0 | $0 | 23.3% | 0.0% | $0 |
| 0113 | Great Barrington | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0114 | Greenfield | op | $17,803,364 | $9,054,173 | 58.1% | 50.9% | $534,633 | op | $23,758,804 | $13,611,355 | 57.3% | 57.3% | $0 |
| 0115 | Groton | non-op | $0 | $0 | 38.6% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0116 | Groveland | non-op | $0 | $0 | 42.3% | 0.0% | $0 | non-op | $185,257 | $65,200 | 28.5% | 35.2% | $11,887 |
| 0117 | Hadley | op | $4,764,269 | $667,691 | 17.5% | 14.0% | $667,691 | op | $6,230,654 | $1,279,420 | 17.5% | 20.5% | $16,787 |
| 0118 | Halifax | op | $5,102,051 | $2,423,716 | 46.1% | 47.5% | $74,541 | op | $6,718,564 | $3,063,392 | 42.7% | 45.6% | $9,502 |
| 0119 | Hamilton | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0120 | Hampden | non-op | $0 | $0 | 46.1% | 0.0% | $0 | non-op | $0 | $0 | 18.8% | 0.0% | $0 |
| 0121 | Hancock | op | $880,073 | $184,299 | 17.5% | 20.9% | $46,016 | op | $800,339 | $211,450 | 17.5% | 26.4% | $20,256 |
| 0122 | Hanover | op | $20,142,434 | $5,345,783 | 29.5% | 26.5% | $0 | op | $26,655,203 | $7,023,879 | 21.8% | 26.4% | $875,449 |
| 0123 | Hanson | non-op | $32,549 | $30,063 | 50.1% | 92.4% | $6,490 | non-op | $43,115 | $43,148 | 40.8% | 100.1% | $23,947 |
| 0124 | Hardwick | non-op | $10,850 | $8,596 | 68.4% | 79.2% | $0 | non-op | $14,372 | $8,588 | 56.1% | 59.8% | $207 |
| 0125 | Harvard | op | $9,436,456 | $1,394,722 | 17.5% | 14.8% | $0 | op | $9,480,814 | $1,982,671 | 17.5% | 20.9% | $323,529 |
| 0126 | Harwich | op | $11,707,485 | $1,562,804 | 17.5% | 13.3% | $1,349,947 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0127 | Hatfield | op | $3,642,953 | $707,251 | 29.0% | 19.4% | $2,651 | op | $3,779,441 | $846,256 | 17.5% | 22.4% | $120,210 |
| 0128 | Haverhill | op | $61,978,683 | $33,057,731 | 47.8% | 53.3% | $3,131,369 | op | $100,463,268 | $58,353,924 | 56.8% | 58.1% | $0 |
| 0129 | Hawley | non-op | $32,549 | $27,475 | 46.4% | 84.4% | $17,855 | non-op | $0 | $0 | 35.1% | 0.0% | $0 |
| 0130 | Heath | non-op | $0 | $0 | 68.3% | 0.0% | $0 | non-op | $0 | $0 | 59.9% | 0.0% | $0 |
| 0131 | Hingham | op | $27,560,965 | $3,996,893 | 17.5% | 14.5% | $0 | op | $43,961,797 | $7,695,110 | 17.5% | 17.5% | $1,796 |
| 0132 | Hinsdale | non-op | $97,647 | $80,464 | 47.1% | 82.4% | $34,756 | non-op | $214,001 | $104,683 | 17.5% | 48.9% | $67,233 |
| 0133 | Holbrook | op | $11,106,582 | $4,533,288 | 43.2% | 40.8% | $96,064 | op | $15,200,055 | $7,338,311 | 46.9% | 48.3% | $0 |
| 0134 | Holden | non-op | $0 | $0 | 37.5% | 0.0% | $0 | non-op | $0 | $0 | 40.7% | 0.0% | $0 |
| 0135 | Holland | op | $1,587,801 | $792,435 | 56.1% | 49.9% | $72,085 | op | $1,957,811 | $933,678 | 44.4% | 47.7% | $63,693 |
| 0136 | Holliston | op | $21,289,179 | $6,258,872 | 32.1% | 29.4% | $1,401,538 | op | $27,996,289 | $7,936,216 | 27.6% | 28.3% | $207,546 |
| 0137 | Holyoke | op | $72,388,532 | $65,099,227 | 80.8% | 89.9% | $0 | op | $88,111,146 | $77,036,376 | 80.2% | 87.4% | $0 |
| 0138 | Hopedale | op | $8,292,537 | $5,621,974 | 42.4% | 67.8% | $0 | op | $9,935,233 | $6,087,390 | 41.1% | 61.3% | $1,938,613 |
| 0139 | Hopkinton | op | $25,867,183 | $5,364,504 | 21.8% | 20.7% | $0 | op | $39,305,560 | $7,021,215 | 17.5% | 17.9% | $30,264 |
| 0140 | Hubbardston | non-op | $0 | $0 | 60.3% | 0.0% | $0 | non-op | $0 | $0 | 41.1% | 0.0% | $0 |
| 0141 | Hudson | op | $20,737,186 | $5,923,344 | 32.8% | 28.6% | $132,893 | op | $29,439,397 | $12,020,446 | 39.1% | 40.8% | $315,778 |
| 0142 | Hull | op | $11,214,367 | $3,756,143 | 17.5% | 33.5% | $1,926,087 | op | $10,718,332 | $3,874,466 | 17.5% | 36.1% | $1,898,068 |
| 0143 | Huntington | non-op | $216,116 | $144,631 | 61.7% | 66.9% | $2,900 | non-op | $372,091 | $257,686 | 52.3% | 69.3% | $62,972 |
| 0144 | Ipswich | op | $14,992,138 | $2,232,902 | 17.5% | 14.9% | $397,360 | op | $18,376,694 | $3,332,340 | 17.5% | 18.1% | $116,418 |
| 0145 | Kingston | op | $8,273,057 | $3,382,518 | 33.2% | 40.9% | $158,089 | op | $11,332,154 | $4,372,585 | 32.5% | 38.6% | $355,098 |
| 0146 | Lakeville | op | $5,190,671 | $2,301,087 | 38.4% | 44.3% | $0 | non-op | $242,744 | $86,148 | 33.0% | 35.5% | $143 |
| 0147 | Lancaster | non-op | $0 | $0 | 37.1% | 0.0% | $0 | non-op | $0 | $0 | 30.2% | 0.0% | $0 |
| 0148 | Lanesborough | op | $2,000,612 | $598,920 | 47.5% | 29.9% | $234,636 | non-op | $0 | $0 | 41.8% | 0.0% | $0 |
| 0149 | Lawrence | op | $127,369,323 | $123,087,075 | 84.7% | 96.6% | $304,904 | op | $210,870,987 | $199,995,369 | 85.9% | 94.8% | $0 |
| 0150 | Lee | op | $6,350,292 | $1,676,639 | 29.6% | 26.4% | $500,472 | op | $7,374,238 | $2,085,069 | 20.6% | 28.3% | $569,721 |
| 0151 | Leicester | op | $14,951,710 | $9,273,246 | 58.0% | 62.0% | $327,124 | op | $17,701,915 | $9,802,497 | 52.7% | 55.4% | $470,050 |
| 0152 | Lenox | op | $5,557,058 | $1,149,223 | 17.5% | 20.7% | $1,149,223 | op | $5,511,982 | $1,272,525 | 17.5% | 23.1% | $307,928 |
| 0153 | Leominster | op | $52,403,637 | $33,951,319 | 53.0% | 64.8% | $18,421 | op | $77,172,703 | $47,045,537 | 60.3% | 61.0% | $0 |
| 0154 | Leverett | op | $852,584 | $239,065 | 32.6% | 28.0% | $213,749 | op | $1,166,005 | $295,511 | 17.5% | 25.3% | $14,676 |
| 0155 | Lexington | op | $48,149,485 | $5,848,476 | 17.5% | 12.1% | $5,848,476 | op | $80,260,932 | $14,438,034 | 17.5% | 18.0% | $265,879 |
| 0156 | Leyden | non-op | $0 | $0 | 40.3% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0157 | Lincoln | op | $5,151,112 | $575,119 | 17.5% | 11.2% | $575,119 | op | $6,701,031 | $1,174,169 | 17.5% | 17.5% | $1,489 |
| 0158 | Littleton | op | $12,115,414 | $1,818,491 | 26.7% | 15.0% | $155,906 | op | $16,632,292 | $4,039,908 | 17.5% | 24.3% | $856,598 |
| 0159 | Longmeadow | op | $23,361,828 | $3,906,490 | 22.9% | 16.7% | $1,592,941 | op | $29,113,308 | $5,669,282 | 17.5% | 19.5% | $21,443 |
| 0160 | Lowell | op | $139,116,838 | $111,660,607 | 71.8% | 80.3% | $3,706,426 | op | $212,748,264 | $163,023,947 | 73.9% | 76.6% | $0 |
| 0161 | Ludlow | op | $24,089,448 | $10,575,871 | 52.7% | 43.9% | $0 | op | $29,028,174 | $13,795,983 | 44.2% | 47.5% | $961,093 |
| 0162 | Lunenburg | op | $12,276,374 | $3,921,700 | 38.0% | 31.9% | $516,951 | op | $17,948,505 | $7,771,740 | 42.3% | 43.3% | $0 |
| 0163 | Lynn | op | $135,144,696 | $103,751,349 | 69.2% | 76.8% | $259,942 | op | $238,010,020 | $185,845,059 | 76.3% | 78.1% | $0 |
| 0164 | Lynnfield | op | $15,771,023 | $2,275,909 | 17.5% | 14.4% | $0 | op | $23,010,167 | $4,404,631 | 17.5% | 19.1% | $156,865 |
| 0165 | Malden | op | $58,405,248 | $34,874,624 | 44.8% | 59.7% | $0 | op | $95,060,967 | $51,206,223 | 48.3% | 53.9% | $0 |
| 0166 | Manchester | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0167 | Mansfield | op | $37,066,064 | $13,879,268 | 44.6% | 37.4% | $0 | op | $42,363,213 | $18,962,339 | 32.4% | 44.8% | $5,258,814 |
| 0168 | Marblehead | op | $23,820,223 | $3,990,936 | 17.5% | 16.8% | $0 | op | $32,505,639 | $5,952,147 | 17.5% | 18.3% | $46,322 |
| 0169 | Marion | op | $2,997,167 | $375,835 | 17.5% | 12.5% | $290,044 | op | $4,612,924 | $860,344 | 17.5% | 18.7% | $47,060 |
| 0170 | Marlborough | op | $39,489,889 | $7,207,775 | 29.0% | 18.3% | $1,105,304 | op | $64,168,256 | $28,530,409 | 42.0% | 44.5% | $0 |
| 0171 | Marshfield | op | $34,872,556 | $13,627,416 | 28.1% | 39.1% | $0 | op | $43,523,658 | $14,664,853 | 18.2% | 33.7% | $6,761,019 |
| 0172 | Mashpee | op | $15,474,024 | $4,145,104 | 17.5% | 26.8% | $1,553,084 | op | $18,627,382 | $4,640,166 | 17.5% | 24.9% | $1,137,454 |
| 0173 | Mattapoisett | op | $3,387,985 | $497,698 | 17.5% | 14.7% | $418,099 | op | $4,426,547 | $839,485 | 17.5% | 19.0% | $64,839 |
| 0174 | Maynard | op | $10,644,015 | $2,382,686 | 28.6% | 22.4% | $308,160 | op | $15,291,604 | $5,442,941 | 34.6% | 35.6% | $156,494 |
| 0175 | Medfield | op | $22,222,545 | $5,113,751 | 24.3% | 23.0% | $0 | op | $26,032,949 | $6,288,744 | 17.5% | 24.2% | $1,432,191 |
| 0176 | Medford | op | $43,002,390 | $10,733,287 | 17.5% | 25.0% | $2,071,812 | op | $58,384,770 | $12,143,306 | 17.5% | 20.8% | $1,835,373 |
| 0177 | Medway | op | $20,747,660 | $7,374,855 | 45.4% | 35.5% | $0 | op | $23,515,724 | $10,501,419 | 30.3% | 44.7% | $3,181,172 |
| 0178 | Melrose | op | $26,011,916 | $5,380,591 | 17.5% | 20.7% | $738,092 | op | $42,022,188 | $8,514,496 | 17.5% | 20.3% | $178,335 |
| 0179 | Mendon | non-op | $11,108 | $6,425 | 35.1% | 57.8% | $0 | non-op | $114,974 | $35,836 | 24.6% | 31.2% | $4,288 |
| 0180 | Merrimac | non-op | $0 | $0 | 53.4% | 0.0% | $0 | non-op | $114,974 | $41,368 | 33.1% | 36.0% | $11 |
| 0181 | Methuen | op | $60,543,616 | $33,253,977 | 53.5% | 54.9% | $0 | op | $86,487,501 | $47,567,622 | 54.1% | 55.0% | $0 |
| 0182 | Middleborough | op | $28,711,249 | $16,271,963 | 53.5% | 56.7% | $1,154,355 | op | $34,113,306 | $17,978,609 | 48.9% | 52.7% | $833,457 |
| 0183 | Middlefield | non-op | $0 | $0 | 64.1% | 0.0% | $0 | non-op | $43,115 | $13,200 | 17.5% | 30.6% | $4,352 |
| 0184 | Middleton | op | $5,471,811 | $1,325,949 | 21.7% | 24.2% | $0 | op | $6,689,182 | $1,666,151 | 17.5% | 24.9% | $490,507 |
| 0185 | Milford | op | $33,490,001 | $10,882,700 | 41.8% | 32.5% | $114,050 | op | $52,148,898 | $27,301,939 | 51.7% | 52.4% | $0 |
| 0186 | Millbury | op | $15,323,374 | $6,392,219 | 48.6% | 41.7% | $69,473 | op | $19,134,295 | $7,675,624 | 40.1% | 40.1% | $0 |
| 0187 | Millis | op | $9,483,892 | $2,102,688 | 31.4% | 22.2% | $45,268 | op | $12,179,710 | $4,831,312 | 29.3% | 39.7% | $1,264,190 |
| 0188 | Millville | non-op | $10,850 | $7,636 | 61.9% | 70.4% | $0 | non-op | $114,974 | $71,567 | 56.5% | 62.2% | $5,150 |
| 0189 | Milton | op | $27,293,509 | $3,770,098 | 17.5% | 13.8% | $2,158,685 | op | $44,445,618 | $9,033,561 | 17.5% | 20.3% | $34,308 |
| 0190 | Monroe | non-op | $67,150 | $67,150 | 30.8% | 100.0% | $67,150 | non-op | $101,470 | $49,377 | 25.6% | 48.7% | $22,606 |
| 0191 | Monson | op | $11,949,571 | $7,111,941 | 63.4% | 59.5% | $1,329 | op | $10,353,120 | $7,541,075 | 44.5% | 72.8% | $2,934,894 |
| 0192 | Montague | non-op | $0 | $0 | 55.4% | 0.0% | $0 | non-op | $0 | $0 | 53.7% | 0.0% | $0 |
| 0193 | Monterey | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0194 | Montgomery | non-op | $32,549 | $15,666 | 30.6% | 48.1% | $7,145 | non-op | $114,974 | $21,042 | 17.5% | 18.3% | $922 |
| 0195 | Mount Washington | non-op | $144,190 | $32,952 | 17.5% | 22.9% | $0 | non-op | $7,756 | $7,771 | 17.5% | 100.2% | $6,414 |
| 0196 | Nahant | op | $2,885,509 | $408,985 | 17.5% | 14.2% | $400,367 | op | $2,602,347 | $523,513 | 17.5% | 20.1% | $68,102 |
| 0197 | Nantucket | op | $9,230,081 | $991,187 | 17.5% | 10.7% | $991,187 | op | $19,008,237 | $3,600,249 | 17.5% | 18.9% | $273,807 |
| 0198 | Natick | op | $36,447,203 | $4,657,789 | 17.5% | 12.8% | $2,791,685 | op | $57,774,437 | $10,120,767 | 17.5% | 17.5% | $10,241 |
| 0199 | Needham | op | $37,003,281 | $4,366,273 | 17.5% | 11.8% | $1,282,982 | op | $59,693,732 | $10,451,715 | 17.5% | 17.5% | $5,312 |
| 0200 | New Ashford | non-op | $313,210 | $154,825 | 56.2% | 49.4% | $5,156 | non-op | $289,597 | $179,597 | 19.1% | 62.0% | $110,898 |
| 0201 | New Bedford | op | $120,904,310 | $104,762,165 | 74.6% | 86.6% | $867,096 | op | $189,742,060 | $159,830,964 | 79.2% | 84.2% | $0 |
| 0202 | New Braintree | non-op | $0 | $0 | 53.3% | 0.0% | $0 | non-op | $28,744 | $12,778 | 43.8% | 44.5% | $36 |
| 0203 | Newbury | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $88,470 | $16,844 | 17.5% | 19.0% | $1,361 |
| 0204 | Newburyport | op | $17,369,388 | $3,094,664 | 17.5% | 17.8% | $3,094,664 | op | $23,879,061 | $4,182,944 | 17.5% | 17.5% | $4,109 |
| 0205 | New Marlborough | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0206 | New Salem | non-op | $0 | $0 | 57.2% | 0.0% | $0 | non-op | $0 | $0 | 41.7% | 0.0% | $0 |
| 0207 | Newton | op | $91,783,005 | $10,966,835 | 17.5% | 11.9% | $10,966,835 | op | $141,578,979 | $24,814,496 | 17.5% | 17.5% | $38,175 |
| 0208 | Norfolk | op | $7,514,190 | $3,342,421 | 27.1% | 44.5% | $524,762 | op | $9,114,958 | $3,461,385 | 17.5% | 38.0% | $1,866,267 |
| 0209 | North Adams | op | $15,487,886 | $13,921,926 | 73.9% | 89.9% | $1,416,772 | op | $17,859,475 | $13,809,703 | 71.7% | 77.3% | $1,003,546 |
| 0210 | Northampton | op | $23,515,503 | $6,925,716 | 29.9% | 29.5% | $948,034 | op | $30,030,364 | $7,558,369 | 17.5% | 25.2% | $2,075,033 |
| 0211 | North Andover | op | $33,510,013 | $4,649,317 | 17.5% | 13.9% | $985,525 | op | $50,326,384 | $9,160,097 | 17.5% | 18.2% | $96,092 |
| 0212 | North Attleborough | op | $34,913,727 | $19,319,443 | 41.8% | 55.3% | $0 | op | $44,126,489 | $20,682,041 | 38.9% | 46.9% | $3,527,553 |
| 0213 | Northborough | op | $13,031,020 | $2,763,949 | 26.7% | 21.2% | $631,108 | op | $15,348,450 | $3,993,500 | 17.5% | 26.0% | $1,307,522 |
| 0214 | Northbridge | op | $19,859,815 | $13,322,608 | 55.4% | 67.1% | $450,621 | op | $23,912,162 | $15,603,931 | 46.8% | 65.3% | $3,812,141 |
| 0215 | North Brookfield | op | $6,571,911 | $4,326,993 | 62.9% | 65.8% | $71,668 | op | $6,861,155 | $4,290,838 | 57.7% | 62.5% | $333,694 |
| 0216 | Northfield | non-op | $0 | $0 | 48.3% | 0.0% | $0 | non-op | $0 | $0 | 30.1% | 0.0% | $0 |
| 0217 | North Reading | op | $20,183,618 | $4,917,126 | 22.6% | 24.4% | $0 | op | $25,154,643 | $7,153,937 | 17.5% | 28.4% | $2,751,874 |
| 0218 | Norton | op | $23,419,989 | $12,175,056 | 46.0% | 52.0% | $408,464 | op | $25,977,851 | $12,827,390 | 30.8% | 49.4% | $4,249,069 |
| 0219 | Norwell | op | $16,098,435 | $2,207,571 | 17.5% | 13.7% | $1,025,937 | op | $22,329,816 | $4,011,711 | 17.5% | 18.0% | $32,754 |
| 0220 | Norwood | op | $29,886,710 | $3,933,871 | 18.4% | 13.2% | $1,747,673 | op | $40,452,845 | $8,052,711 | 17.5% | 19.9% | $0 |
| 0221 | Oak Bluffs | op | $3,068,927 | $567,385 | 17.5% | 18.5% | $223,315 | op | $4,939,843 | $988,466 | 17.5% | 20.0% | $0 |
| 0222 | Oakham | non-op | $97,647 | $73,893 | 59.2% | 75.7% | $0 | non-op | $14,372 | $5,900 | 40.7% | 41.1% | $47 |
| 0223 | Orange | op | $5,794,416 | $4,961,898 | 74.2% | 85.6% | $532,605 | op | $7,421,674 | $5,432,046 | 72.4% | 73.2% | $0 |
| 0224 | Orleans | op | $1,599,992 | $236,862 | 17.5% | 14.8% | $236,862 | op | $2,457,052 | $429,984 | 17.5% | 17.5% | $0 |
| 0225 | Otis | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0226 | Oxford | op | $16,425,479 | $8,877,524 | 53.6% | 54.0% | $98,935 | op | $19,698,237 | $10,566,894 | 51.2% | 53.6% | $491,210 |
| 0227 | Palmer | op | $16,293,473 | $10,828,140 | 65.4% | 66.5% | $26,266 | op | $16,594,240 | $10,915,640 | 58.9% | 65.8% | $1,147,233 |
| 0228 | Paxton | non-op | $0 | $0 | 28.1% | 0.0% | $0 | non-op | $14,372 | $5,026 | 33.3% | 35.0% | $115 |
| 0229 | Peabody | op | $54,951,902 | $19,286,644 | 27.2% | 35.1% | $410,573 | op | $69,609,817 | $21,156,654 | 29.4% | 30.4% | $0 |
| 0230 | Pelham | op | $749,940 | $164,607 | 46.8% | 21.9% | $58,476 | op | $905,330 | $235,531 | 17.6% | 26.0% | $17,733 |
| 0231 | Pembroke | op | $24,815,140 | $10,072,452 | 41.3% | 40.6% | $0 | op | $31,408,204 | $13,608,752 | 33.5% | 43.3% | $2,923,017 |
| 0232 | Pepperell | non-op | $10,850 | $8,308 | 51.8% | 76.6% | $1,512 | non-op | $0 | $0 | 40.1% | 0.0% | $0 |
| 0233 | Peru | non-op | $97,647 | $71,992 | 71.9% | 73.7% | $3,938 | non-op | $114,974 | $89,842 | 52.2% | 78.1% | $27,577 |
| 0234 | Petersham | op | $887,914 | $403,805 | 48.4% | 45.5% | $0 | op | $825,450 | $435,523 | 30.8% | 52.8% | $181,433 |
| 0235 | Phillipston | non-op | $0 | $0 | 61.6% | 0.0% | $0 | non-op | $0 | $0 | 48.3% | 0.0% | $0 |
| 0236 | Pittsfield | op | $57,082,753 | $31,597,473 | 60.9% | 55.4% | $0 | op | $75,857,281 | $47,686,062 | 61.2% | 62.9% | $0 |
| 0237 | Plainfield | non-op | $43,399 | $30,740 | 49.4% | 70.8% | $10,220 | non-op | $28,744 | $27,674 | 32.8% | 96.3% | $18,031 |
| 0238 | Plainville | op | $6,041,438 | $2,553,848 | 44.0% | 42.3% | $0 | op | $7,272,816 | $2,927,801 | 29.5% | 40.3% | $782,693 |
| 0239 | Plymouth | op | $70,785,948 | $18,464,636 | 34.5% | 26.1% | $274,977 | op | $93,345,303 | $26,369,547 | 24.1% | 28.2% | $1,708,173 |
| 0240 | Plympton | op | $1,606,595 | $506,035 | 35.5% | 31.5% | $178,773 | op | $2,239,539 | $740,470 | 25.6% | 33.1% | $166,097 |
| 0241 | Princeton | non-op | $0 | $0 | 20.7% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0242 | Provincetown | op | $1,285,827 | $263,551 | 17.5% | 20.5% | $263,551 | op | $1,386,868 | $290,781 | 17.5% | 21.0% | $48,079 |
| 0243 | Quincy | op | $77,782,534 | $13,380,709 | 17.5% | 17.2% | $3,307,432 | op | $123,682,608 | $28,647,763 | 17.5% | 23.2% | $691,306 |
| 0244 | Randolph | op | $30,652,226 | $11,313,976 | 40.0% | 36.9% | $1,505,751 | op | $41,045,166 | $18,487,416 | 43.1% | 45.0% | $0 |
| 0245 | Raynham | non-op | $0 | $0 | 37.1% | 0.0% | $0 | non-op | $0 | $0 | 39.2% | 0.0% | $0 |
| 0246 | Reading | op | $31,463,026 | $7,119,890 | 23.4% | 22.6% | $0 | op | $42,311,533 | $10,834,809 | 17.5% | 25.6% | $3,430,291 |
| 0247 | Rehoboth | non-op | $0 | $0 | 36.7% | 0.0% | $0 | non-op | $0 | $0 | 25.9% | 0.0% | $0 |
| 0248 | Revere | op | $51,922,905 | $27,787,967 | 52.1% | 53.5% | $0 | op | $104,529,856 | $69,669,229 | 63.3% | 66.7% | $0 |
| 0249 | Richmond | op | $1,791,555 | $333,845 | 17.5% | 18.6% | $333,845 | op | $1,333,384 | $364,649 | 17.5% | 27.3% | $131,307 |
| 0250 | Rochester | op | $3,824,253 | $1,395,317 | 43.3% | 36.5% | $49,352 | op | $5,204,047 | $2,057,549 | 37.2% | 39.5% | $0 |
| 0251 | Rockland | op | $20,522,023 | $9,430,825 | 47.4% | 46.0% | $330,039 | op | $27,535,664 | $13,843,235 | 49.9% | 50.3% | $101,412 |
| 0252 | Rockport | op | $7,628,241 | $1,244,121 | 17.5% | 16.3% | $1,086,954 | op | $7,685,700 | $1,502,126 | 17.5% | 19.5% | $40,820 |
| 0253 | Rowe | op | $409,882 | $50,582 | 17.5% | 12.3% | $50,582 | op | $582,531 | $139,775 | 17.5% | 24.0% | $37,832 |
| 0254 | Rowley | non-op | $0 | $0 | 33.3% | 0.0% | $0 | non-op | $103,786 | $25,266 | 17.5% | 24.3% | $7,103 |
| 0255 | Royalston | non-op | $0 | $0 | 69.2% | 0.0% | $0 | non-op | $0 | $0 | 43.1% | 0.0% | $0 |
| 0256 | Russell | non-op | $183,567 | $151,228 | 62.5% | 82.4% | $45,337 | non-op | $314,603 | $198,625 | 62.1% | 63.1% | $0 |
| 0257 | Rutland | non-op | $10,850 | $9,555 | 57.9% | 88.1% | $3,270 | non-op | $0 | $0 | 54.6% | 0.0% | $0 |
| 0258 | Salem | op | $42,136,155 | $11,648,162 | 36.1% | 27.6% | $0 | op | $59,983,631 | $25,807,152 | 40.0% | 43.0% | $0 |
| 0259 | Salisbury | non-op | $0 | $0 | 39.4% | 0.0% | $0 | non-op | $14,372 | $14,383 | 17.5% | 100.1% | $11,868 |
| 0260 | Sandisfield | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0261 | Sandwich | op | $28,541,824 | $6,229,598 | 29.9% | 21.8% | $1,225,901 | op | $28,195,096 | $7,151,788 | 17.5% | 25.4% | $2,217,647 |
| 0262 | Saugus | op | $24,160,470 | $3,844,289 | 17.5% | 15.9% | $2,262,742 | op | $31,417,987 | $6,136,490 | 17.5% | 19.5% | $62,055 |
| 0263 | Savoy | op | $819,788 | $499,459 | 63.2% | 60.9% | $2,381 | op | $751,434 | $515,849 | 51.8% | 68.6% | $126,538 |
| 0264 | Scituate | op | $23,195,984 | $3,965,346 | 17.5% | 17.1% | $0 | op | $30,755,856 | $5,863,240 | 17.5% | 19.1% | $13,742 |
| 0265 | Seekonk | op | $16,695,155 | $3,620,014 | 35.5% | 21.7% | $1,478,388 | op | $21,995,792 | $6,705,263 | 29.3% | 30.5% | $3,722 |
| 0266 | Sharon | op | $26,202,037 | $6,615,618 | 20.9% | 25.2% | $0 | op | $37,027,112 | $7,449,437 | 17.5% | 20.1% | $141,714 |
| 0267 | Sheffield | non-op | $43,399 | $14,036 | 19.6% | 32.3% | $3,557 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0268 | Shelburne | non-op | $0 | $0 | 38.6% | 0.0% | $0 | non-op | $14,372 | $4,177 | 29.1% | 29.1% | $0 |
| 0269 | Sherborn | op | $3,421,487 | $392,337 | 17.5% | 11.5% | $315,862 | op | $3,922,730 | $693,583 | 17.5% | 17.7% | $7,105 |
| 0270 | Shirley | op | $7,141,365 | $4,154,632 | 49.5% | 58.2% | $152,073 | non-op | $0 | $0 | 41.2% | 0.0% | $0 |
| 0271 | Shrewsbury | op | $43,006,922 | $15,898,949 | 26.2% | 37.0% | $0 | op | $63,259,404 | $20,068,648 | 18.7% | 31.7% | $6,558,546 |
| 0272 | Shutesbury | op | $1,097,675 | $532,129 | 57.0% | 48.5% | $128,312 | op | $1,321,151 | $630,386 | 44.7% | 47.7% | $39,726 |
| 0273 | Somerset | op | $19,720,958 | $3,559,416 | 35.8% | 18.0% | $1,353,844 | op | $18,329,520 | $8,920,409 | 46.3% | 48.7% | $14,679 |
| 0274 | Somerville | op | $52,325,941 | $19,994,839 | 17.5% | 38.2% | $5,734,142 | op | $68,863,033 | $20,486,918 | 17.5% | 29.8% | $8,435,888 |
| 0275 | Southampton | op | $4,033,880 | $2,404,074 | 50.6% | 59.6% | $487,472 | op | $5,018,160 | $2,551,486 | 29.6% | 50.8% | $1,010,214 |
| 0276 | Southborough | op | $11,112,364 | $2,657,427 | 17.5% | 23.9% | $372,849 | op | $11,760,311 | $2,986,051 | 17.5% | 25.4% | $927,997 |
| 0277 | Southbridge | op | $20,103,131 | $14,851,612 | 68.1% | 73.9% | $614,642 | op | $30,836,389 | $22,989,832 | 74.1% | 74.6% | $0 |
| 0278 | South Hadley | op | $17,331,910 | $5,867,471 | 41.6% | 33.9% | $149,274 | op | $22,011,472 | $8,248,287 | 37.1% | 37.5% | $0 |
| 0279 | Southwick | non-op | $0 | $0 | 53.8% | 0.0% | $0 | non-op | $0 | $0 | 33.4% | 0.0% | $0 |
| 0280 | Spencer | non-op | $54,248 | $41,437 | 55.9% | 76.4% | $0 | non-op | $43,115 | $41,511 | 51.7% | 96.3% | $17,863 |
| 0281 | Springfield | op | $262,628,553 | $232,799,829 | 81.1% | 88.6% | $455,036 | op | $411,555,996 | $370,723,826 | 84.8% | 90.1% | $0 |
| 0282 | Sterling | non-op | $0 | $0 | 30.6% | 0.0% | $0 | non-op | $0 | $0 | 23.3% | 0.0% | $0 |
| 0283 | Stockbridge | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0284 | Stoneham | op | $21,921,970 | $3,032,206 | 17.5% | 13.8% | $632,312 | op | $26,898,863 | $5,266,351 | 17.5% | 19.6% | $22,131 |
| 0285 | Stoughton | op | $31,850,504 | $9,954,565 | 37.9% | 31.3% | $0 | op | $42,580,952 | $16,210,627 | 37.9% | 38.1% | $0 |
| 0286 | Stow | non-op | $0 | $0 | 18.2% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0287 | Sturbridge | op | $5,516,983 | $1,296,467 | 38.4% | 23.5% | $0 | op | $8,568,656 | $3,846,634 | 42.1% | 44.9% | $234,791 |
| 0288 | Sudbury | op | $22,258,494 | $3,676,919 | 17.5% | 16.5% | $111,576 | op | $25,917,962 | $4,990,518 | 17.5% | 19.3% | $454,875 |
| 0289 | Sunderland | op | $1,434,832 | $853,199 | 36.2% | 59.5% | $149,867 | op | $2,147,362 | $872,838 | 23.2% | 40.6% | $374,814 |
| 0290 | Sutton | op | $12,029,950 | $5,011,361 | 38.3% | 41.7% | $199,900 | op | $13,566,436 | $5,479,815 | 21.0% | 40.4% | $2,316,153 |
| 0291 | Swampscott | op | $16,210,766 | $2,247,430 | 17.5% | 13.9% | $1,419,186 | op | $22,677,172 | $4,351,751 | 17.5% | 19.2% | $14,772 |
| 0292 | Swansea | op | $15,460,787 | $4,383,583 | 34.4% | 28.4% | $771,470 | op | $22,235,383 | $8,449,049 | 37.3% | 38.0% | $150,010 |
| 0293 | Taunton | op | $66,658,595 | $41,894,411 | 57.5% | 62.8% | $659,179 | op | $100,148,666 | $64,474,024 | 64.0% | 64.4% | $0 |
| 0294 | Templeton | non-op | $0 | $0 | 64.4% | 0.0% | $0 | non-op | $0 | $0 | 61.1% | 0.0% | $0 |
| 0295 | Tewksbury | op | $35,015,994 | $12,514,712 | 35.0% | 35.7% | $267,356 | op | $35,772,862 | $13,326,215 | 17.5% | 37.3% | $7,065,964 |
| 0296 | Tisbury | op | $2,565,499 | $330,733 | 17.5% | 12.9% | $330,733 | op | $3,863,981 | $719,854 | 17.5% | 18.6% | $43,657 |
| 0297 | Tolland | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0298 | Topsfield | op | $4,657,196 | $946,951 | 17.5% | 20.3% | $0 | op | $5,789,256 | $1,192,358 | 17.5% | 20.6% | $112,873 |
| 0299 | Townsend | non-op | $10,850 | $8,090 | 55.2% | 74.6% | $1,884 | non-op | $0 | $0 | 48.6% | 0.0% | $0 |
| 0300 | Truro | op | $1,722,061 | $237,454 | 17.5% | 13.8% | $237,454 | op | $2,296,521 | $402,446 | 17.5% | 17.5% | $555 |
| 0301 | Tyngsborough | op | $15,541,437 | $6,924,797 | 43.4% | 44.6% | $0 | op | $16,876,605 | $7,409,074 | 27.2% | 43.9% | $2,567,853 |
| 0302 | Tyringham | non-op | $217,685 | $32,324 | 17.5% | 14.8% | $32,324 | non-op | $295,787 | $51,836 | 17.5% | 17.5% | $74 |
| 0303 | Upton | non-op | $11,198 | $7,349 | 38.8% | 65.6% | $960 | non-op | $129,346 | $39,799 | 25.3% | 30.8% | $156 |
| 0304 | Uxbridge | op | $16,305,919 | $9,271,984 | 48.0% | 56.9% | $665,289 | op | $19,102,321 | $9,438,614 | 36.4% | 49.4% | $2,093,156 |
| 0305 | Wakefield | op | $26,617,789 | $4,365,403 | 17.5% | 16.4% | $2,539,359 | op | $37,851,807 | $6,720,549 | 17.5% | 17.8% | $39,665 |
| 0306 | Wales | op | $1,097,739 | $623,689 | 58.9% | 56.8% | $68,573 | op | $1,548,538 | $994,373 | 61.3% | 64.2% | $44,910 |
| 0307 | Walpole | op | $28,924,699 | $5,514,992 | 20.9% | 19.1% | $0 | op | $39,185,794 | $8,182,871 | 17.5% | 20.9% | $1,325,357 |
| 0308 | Waltham | op | $42,761,500 | $6,645,004 | 17.5% | 15.5% | $6,645,004 | op | $75,037,559 | $14,846,143 | 17.5% | 19.8% | $0 |
| 0309 | Ware | op | $11,341,611 | $7,590,105 | 61.7% | 66.9% | $739,232 | op | $15,862,339 | $10,591,234 | 66.8% | 66.8% | $0 |
| 0310 | Wareham | op | $27,620,252 | $11,620,568 | 47.3% | 42.1% | $502,498 | op | $30,196,685 | $13,381,730 | 39.9% | 44.3% | $1,336,744 |
| 0311 | Warren | non-op | $702,596 | $506,513 | 73.2% | 72.1% | $0 | non-op | $0 | $0 | 71.0% | 0.0% | $0 |
| 0312 | Warwick | non-op | $0 | $0 | 60.4% | 0.0% | $0 | non-op | $0 | $0 | 43.6% | 0.0% | $0 |
| 0313 | Washington | non-op | $32,549 | $20,004 | 45.9% | 61.5% | $5,560 | non-op | $28,744 | $7,847 | 22.9% | 27.3% | $0 |
| 0314 | Watertown | op | $21,408,023 | $2,840,200 | 17.5% | 13.3% | $2,840,200 | op | $31,550,835 | $5,858,595 | 17.5% | 18.6% | $0 |
| 0315 | Wayland | op | $21,706,401 | $2,706,784 | 17.5% | 12.5% | $2,706,784 | op | $27,841,233 | $5,299,764 | 17.5% | 19.0% | $27,170 |
| 0316 | Webster | op | $16,432,267 | $8,162,458 | 45.8% | 49.7% | $0 | op | $24,776,508 | $13,714,015 | 55.4% | 55.4% | $0 |
| 0317 | Wellesley | op | $35,128,684 | $3,765,942 | 17.5% | 10.7% | $886,754 | op | $52,951,271 | $9,273,504 | 17.5% | 17.5% | $7,031 |
| 0318 | Wellfleet | op | $1,024,830 | $134,999 | 17.5% | 13.2% | $134,999 | op | $1,139,476 | $202,109 | 17.5% | 17.7% | $2,701 |
| 0319 | Wendell | non-op | $0 | $0 | 55.9% | 0.0% | $0 | non-op | $0 | $0 | 52.6% | 0.0% | $0 |
| 0320 | Wenham | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0321 | Westborough | op | $26,156,767 | $3,129,366 | 17.5% | 12.0% | $1,044,549 | op | $39,131,440 | $8,064,504 | 19.4% | 20.6% | $374,613 |
| 0322 | West Boylston | op | $7,862,836 | $2,737,047 | 33.2% | 34.8% | $403,275 | op | $9,510,996 | $3,034,005 | 22.9% | 31.9% | $790,009 |
| 0323 | West Bridgewater | op | $7,481,921 | $1,739,647 | 29.6% | 23.3% | $777,251 | op | $11,563,084 | $4,058,306 | 33.5% | 35.1% | $20,655 |
| 0324 | West Brookfield | non-op | $388,833 | $237,766 | 49.3% | 61.1% | $0 | non-op | $657,950 | $327,609 | 47.3% | 49.8% | $15,142 |
| 0325 | Westfield | op | $53,649,787 | $31,901,309 | 61.1% | 59.5% | $0 | op | $65,007,738 | $37,295,661 | 57.4% | 57.4% | $0 |
| 0326 | Westford | op | $38,818,432 | $12,975,693 | 36.9% | 33.4% | $0 | op | $50,292,113 | $17,144,235 | 24.8% | 34.1% | $4,144,281 |
| 0327 | Westhampton | op | $1,161,648 | $341,741 | 48.6% | 29.4% | $10,910 | op | $1,392,809 | $477,140 | 27.8% | 34.3% | $78,216 |
| 0328 | Westminster | non-op | $0 | $0 | 41.6% | 0.0% | $0 | non-op | $0 | $0 | 44.6% | 0.0% | $0 |
| 0329 | West Newbury | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0330 | Weston | op | $17,307,605 | $1,790,526 | 17.5% | 10.3% | $1,790,526 | op | $22,508,838 | $3,949,220 | 17.5% | 17.5% | $10,173 |
| 0331 | Westport | op | $13,865,149 | $4,191,901 | 17.5% | 30.2% | $756,630 | op | $16,245,199 | $4,559,462 | 17.5% | 28.1% | $1,460,607 |
| 0332 | West Springfield | op | $33,870,575 | $15,272,061 | 54.0% | 45.1% | $0 | op | $51,872,244 | $31,406,263 | 58.6% | 60.5% | $0 |
| 0333 | West Stockbridge | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0334 | West Tisbury | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0335 | Westwood | op | $22,498,089 | $2,588,559 | 17.5% | 11.5% | $2,026,886 | op | $31,407,909 | $5,496,384 | 17.5% | 17.5% | $0 |
| 0336 | Weymouth | op | $54,069,184 | $21,059,789 | 24.0% | 38.9% | $0 | op | $71,911,346 | $28,433,225 | 21.8% | 39.5% | $10,744,784 |
| 0337 | Whately | op | $847,600 | $172,888 | 40.1% | 20.4% | $73,197 | op | $968,969 | $264,770 | 18.2% | 27.3% | $88,020 |
| 0338 | Whitman | non-op | $172,717 | $126,825 | 53.1% | 73.4% | $6,296 | non-op | $143,718 | $80,336 | 53.1% | 55.9% | $716 |
| 0339 | Wilbraham | non-op | $0 | $0 | 43.6% | 0.0% | $0 | non-op | $0 | $0 | 36.6% | 0.0% | $0 |
| 0340 | Williamsburg | op | $1,431,625 | $401,047 | 39.7% | 28.0% | $192,941 | op | $1,900,771 | $665,637 | 35.0% | 35.0% | $0 |
| 0341 | Williamstown | op | $2,993,565 | $927,943 | 17.5% | 31.0% | $927,943 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0342 | Wilmington | op | $28,589,474 | $4,787,473 | 34.9% | 16.7% | $210,969 | op | $34,910,848 | $11,469,170 | 20.0% | 32.9% | $3,881,674 |
| 0343 | Winchendon | op | $14,428,043 | $10,353,509 | 71.1% | 71.8% | $161,869 | op | $15,998,737 | $11,491,100 | 67.8% | 71.8% | $578,136 |
| 0344 | Winchester | op | $27,686,228 | $3,582,999 | 17.5% | 12.9% | $1,265,553 | op | $48,242,101 | $9,421,254 | 17.5% | 19.5% | $12,596 |
| 0345 | Windsor | non-op | $43,399 | $30,997 | 50.5% | 71.4% | $10,294 | non-op | $71,859 | $26,342 | 17.5% | 36.7% | $13,767 |
| 0346 | Winthrop | op | $15,189,263 | $4,843,961 | 19.7% | 31.9% | $392,055 | op | $23,351,887 | $7,340,903 | 28.4% | 31.4% | $0 |
| 0347 | Woburn | op | $37,332,334 | $5,154,156 | 17.5% | 13.8% | $5,154,156 | op | $53,841,306 | $9,422,229 | 17.5% | 17.5% | $0 |
| 0348 | Worcester | op | $242,782,324 | $167,480,913 | 67.3% | 69.0% | $2,007,776 | op | $379,530,589 | $275,454,036 | 72.2% | 72.6% | $0 |
| 0349 | Worthington | non-op | $108,497 | $70,458 | 40.8% | 64.9% | $51,765 | op | $1,201,025 | $246,841 | 17.5% | 20.6% | $14,520 |
| 0350 | Wrentham | op | $8,536,882 | $3,631,096 | 31.5% | 42.5% | $0 | op | $9,200,581 | $3,793,153 | 17.5% | 41.2% | $2,183,051 |
| 0351 | Yarmouth | non-op | $0 | $0 | 17.5% | 0.0% | $0 | non-op | $0 | $0 | 17.5% | 0.0% | $0 |
| 0406 | Northampton Smith | op | $2,025,133 | $875,377 | 29.9% | 43.2% | $318,812 | op | $2,535,730 | $913,025 | 17.5% | 36.0% | $450,018 |
| 0600 | Acton Boxborough | op | $22,506,705 | $4,715,036 | 28.8% | 20.9% | $0 | op | $57,507,919 | $15,185,311 | 17.6% | 26.4% | $2,762,529 |
| 0603 | Hoosac Valley | op | $13,377,962 | $9,810,525 | 66.2% | 73.3% | $229,289 | op | $15,617,632 | $10,354,753 | 62.3% | 66.3% | $628,472 |
| 0605 | Amherst Pelham | op | $15,860,056 | $9,689,857 | 44.0% | 61.1% | $2,142,532 | op | $16,548,734 | $9,561,457 | 26.0% | 57.8% | $5,095,702 |
| 0610 | Ashburnham Westminster | op | $17,725,876 | $9,391,438 | 47.0% | 53.0% | $276,310 | op | $23,747,271 | $11,669,561 | 48.4% | 49.1% | $58,781 |
| 0615 | Athol Royalston | op | $17,708,359 | $17,084,514 | 71.1% | 96.5% | $0 | op | $20,420,115 | $17,423,570 | 69.4% | 85.3% | $411,740 |
| 0616 | Ayer Shirley | n/a | $0 | $0 | 0.0% | 0.0% | $0 | op | $19,201,203 | $8,301,431 | 34.5% | 43.2% | $1,671,292 |
| 0618 | Berkshire Hills | op | $9,250,332 | $2,737,903 | 17.5% | 29.6% | $2,737,903 | op | $12,066,016 | $2,933,388 | 17.5% | 24.3% | $787,827 |
| 0620 | Berlin Boylston | op | $3,230,183 | $851,501 | 17.5% | 26.4% | $644,778 | op | $9,927,446 | $2,139,724 | 17.5% | 21.6% | $260,537 |
| 0622 | Blackstone Millville | op | $15,675,653 | $10,509,983 | 53.0% | 67.0% | $1,066,255 | op | $18,718,436 | $10,985,239 | 52.0% | 58.7% | $1,041,349 |
| 0625 | Bridgewater Raynham | op | $41,935,929 | $19,665,067 | 37.3% | 46.9% | $1,078,334 | op | $57,734,651 | $22,061,362 | 37.4% | 38.2% | $4,838 |
| 0632 | Chesterfield Goshen | op | $1,312,143 | $711,347 | 55.3% | 54.2% | $130,241 | op | $1,171,005 | $751,930 | 36.6% | 64.2% | $323,899 |
| 0635 | Central Berkshire | op | $17,068,928 | $8,092,876 | 52.5% | 47.4% | $516,309 | op | $17,917,237 | $8,773,249 | 38.0% | 49.0% | $1,743,658 |
| 0640 | Concord Carlisle | op | $11,043,068 | $1,704,025 | 17.5% | 15.4% | $1,704,025 | op | $15,326,810 | $2,700,821 | 17.5% | 17.6% | $10,190 |
| 0645 | Dennis Yarmouth | op | $31,921,636 | $6,521,044 | 17.5% | 20.4% | $2,240,057 | op | $40,299,027 | $7,812,700 | 17.5% | 19.4% | $0 |
| 0650 | Dighton Rehoboth | op | $25,227,557 | $12,078,498 | 43.3% | 47.9% | $71,318 | op | $31,540,121 | $12,956,936 | 36.5% | 41.1% | $1,248,046 |
| 0655 | Dover Sherborn | op | $8,206,331 | $1,273,362 | 17.5% | 15.5% | $1,273,362 | op | $13,018,705 | $2,282,394 | 17.5% | 17.5% | $4,121 |
| 0658 | Dudley Charlton | op | $32,233,347 | $22,188,433 | 56.8% | 68.8% | $207,315 | op | $39,553,020 | $24,488,263 | 53.4% | 61.9% | $2,131,939 |
| 0660 | Nauset | op | $13,492,342 | $3,298,923 | 17.5% | 24.5% | $3,298,923 | op | $13,781,730 | $3,526,849 | 17.5% | 25.6% | $1,042,012 |
| 0662 | Farmington River | op | $2,244,629 | $389,406 | 17.5% | 17.3% | $324,634 | op | $2,310,317 | $494,950 | 17.5% | 21.4% | $88,415 |
| 0665 | Freetown Lakeville | op | $14,519,330 | $6,832,785 | 37.5% | 47.1% | $1,219,843 | op | $29,471,190 | $11,102,173 | 32.3% | 37.7% | $1,005,764 |
| 0670 | Frontier | op | $5,733,999 | $2,746,608 | 30.5% | 47.9% | $547,584 | op | $6,490,224 | $2,855,535 | 19.0% | 44.0% | $1,560,857 |
| 0672 | Gateway | op | $11,307,523 | $5,817,025 | 55.3% | 51.4% | $86,357 | op | $9,819,285 | $5,658,699 | 45.8% | 57.6% | $1,081,830 |
| 0673 | Groton Dunstable | op | $22,069,166 | $10,590,960 | 38.8% | 48.0% | $0 | op | $23,962,885 | $10,920,053 | 17.6% | 45.6% | $6,485,997 |
| 0674 | Gill Montague | op | $10,362,291 | $6,225,637 | 55.8% | 60.1% | $1,008,308 | op | $12,729,673 | $6,568,729 | 51.6% | 51.6% | $0 |
| 0675 | Hamilton Wenham | op | $15,069,063 | $3,269,343 | 17.5% | 21.7% | $161,767 | op | $17,895,420 | $3,711,406 | 17.5% | 20.7% | $434,366 |
| 0680 | Hampden Wilbraham | op | $28,628,962 | $10,257,652 | 44.2% | 35.8% | $0 | op | $31,472,652 | $11,920,364 | 32.9% | 37.9% | $1,583,367 |
| 0683 | Hampshire | op | $6,805,484 | $2,676,375 | 49.2% | 39.3% | $9,474 | op | $7,292,664 | $3,271,593 | 31.3% | 44.9% | $936,637 |
| 0685 | Hawlemont | op | $1,007,233 | $620,085 | 59.4% | 61.6% | $102,483 | op | $1,194,592 | $636,346 | 50.0% | 53.3% | $39,436 |
| 0690 | King Philip | op | $16,295,851 | $6,788,148 | 33.2% | 41.7% | $0 | op | $22,968,589 | $7,592,980 | 20.7% | 33.1% | $2,832,131 |
| 0695 | Lincoln Sudbury | op | $13,657,169 | $2,197,526 | 17.5% | 16.1% | $267,325 | op | $17,865,442 | $3,127,363 | 17.5% | 17.5% | $910 |
| 0698 | Manchester Essex | op | $9,141,258 | $1,511,536 | 17.5% | 16.5% | $1,511,536 | op | $14,371,784 | $3,048,668 | 17.5% | 21.2% | $415,395 |
| 0700 | Marthas Vineyard | op | $7,932,850 | $2,820,735 | 17.5% | 35.6% | $2,820,735 | op | $9,542,318 | $2,875,680 | 17.5% | 30.1% | $1,142,799 |
| 0705 | Masconomet | op | $17,202,789 | $4,773,155 | 18.8% | 27.7% | $424,569 | op | $19,848,020 | $5,201,349 | 17.5% | 26.2% | $1,648,152 |
| 0710 | Mendon Upton | op | $19,301,063 | $10,852,173 | 37.1% | 56.2% | $0 | op | $22,449,447 | $12,448,756 | 25.0% | 55.5% | $5,888,212 |
| 0712 | Monomoy | n/a | $0 | $0 | 0.0% | 0.0% | $0 | op | $20,829,712 | $3,798,314 | 17.5% | 18.2% | $0 |
| 0715 | Mount Greylock | op | $4,791,177 | $1,699,377 | 28.4% | 35.5% | $1,441,655 | op | $11,569,192 | $3,554,057 | 25.7% | 30.7% | $386,443 |
| 0717 | Mohawk Trail | op | $10,269,301 | $6,034,784 | 51.9% | 58.8% | $1,414,097 | op | $10,650,335 | $6,056,894 | 39.5% | 56.9% | $1,844,846 |
| 0720 | Narragansett | op | $12,694,975 | $9,493,985 | 63.9% | 74.8% | $0 | op | $14,647,553 | $9,951,444 | 59.1% | 67.9% | $1,135,226 |
| 0725 | Nashoba | op | $23,697,784 | $5,871,972 | 24.3% | 24.8% | $1,307,731 | op | $32,964,567 | $7,273,744 | 21.4% | 22.1% | $1,876 |
| 0728 | New Salem Wendell | op | $1,068,078 | $635,233 | 56.7% | 59.5% | $105,715 | op | $1,230,159 | $688,101 | 47.6% | 55.9% | $102,051 |
| 0730 | Northboro Southboro | op | $11,057,753 | $2,352,980 | 23.2% | 21.3% | $0 | op | $16,651,311 | $3,168,064 | 17.5% | 19.0% | $254,085 |
| 0735 | North Middlesex | op | $33,499,786 | $19,658,038 | 53.9% | 58.7% | $1,437,629 | op | $33,435,820 | $20,393,183 | 43.6% | 61.0% | $5,487,339 |
| 0740 | Old Rochester | op | $9,257,160 | $1,701,522 | 25.8% | 18.4% | $354,232 | op | $11,988,192 | $3,043,394 | 24.4% | 25.4% | $18,198 |
| 0745 | Pentucket | op | $24,589,511 | $13,099,037 | 40.2% | 53.3% | $87,907 | op | $24,330,802 | $13,182,092 | 27.2% | 54.2% | $6,288,489 |
| 0750 | Pioneer | op | $7,629,462 | $4,031,666 | 50.7% | 52.8% | $538,020 | op | $7,528,912 | $4,170,581 | 36.1% | 55.4% | $1,454,334 |
| 0753 | Quabbin | op | $22,828,423 | $16,510,059 | 63.2% | 72.3% | $37,053 | op | $21,665,640 | $16,646,098 | 51.4% | 76.8% | $5,298,203 |
| 0755 | Ralph C Mahar | op | $6,917,262 | $4,764,288 | 69.3% | 68.9% | $0 | op | $7,772,179 | $5,432,010 | 64.7% | 69.9% | $350,953 |
| 0760 | Silver Lake | op | $14,290,967 | $6,060,844 | 37.9% | 42.4% | $288,353 | op | $20,683,221 | $8,215,063 | 34.8% | 39.7% | $498,702 |
| 0763 | Somerset Berkley | n/a | $0 | $0 | 0.0% | 0.0% | $0 | op | $11,820,563 | $5,723,131 | 46.1% | 48.4% | $0 |
| 0765 | Southern Berkshire | op | $7,077,639 | $1,779,274 | 18.6% | 25.1% | $1,755,703 | op | $7,823,769 | $1,986,791 | 17.5% | 25.4% | $407,559 |
| 0766 | Southwick Tolland Granville | op | $13,803,858 | $7,812,889 | 52.3% | 56.6% | $0 | op | $16,378,978 | $9,846,558 | 31.7% | 60.1% | $4,435,536 |
| 0767 | Spencer East Brookfield | op | $17,597,929 | $13,106,216 | 55.4% | 74.5% | $265,398 | op | $18,497,944 | $13,695,254 | 50.8% | 74.0% | $3,695,779 |
| 0770 | Tantasqua | op | $15,046,973 | $7,420,522 | 48.7% | 49.3% | $1,059,892 | op | $19,884,200 | $9,222,853 | 46.3% | 46.4% | $0 |
| 0773 | Triton | op | $25,952,449 | $8,297,753 | 30.5% | 32.0% | $430,748 | op | $25,527,955 | $8,777,631 | 17.5% | 34.4% | $4,310,239 |
| 0774 | Upisland | op | $2,663,328 | $806,324 | 17.5% | 30.3% | $806,324 | op | $4,538,258 | $879,292 | 17.5% | 19.4% | $85,098 |
| 0775 | Wachusett | op | $51,403,850 | $16,173,605 | 38.3% | 31.5% | $0 | op | $71,271,710 | $28,647,835 | 39.1% | 40.2% | $11,191 |
| 0778 | Quaboag | op | $11,791,190 | $7,991,217 | 64.1% | 67.8% | $81,303 | op | $14,192,752 | $9,158,560 | 61.8% | 64.5% | $329,677 |
| 0780 | Whitman Hanson | op | $32,259,424 | $22,380,044 | 51.8% | 69.4% | $0 | op | $39,870,088 | $24,776,700 | 48.2% | 62.1% | $4,430,551 |
| 0801 | Assabet Valley | op | $9,303,432 | $2,733,990 | 28.1% | 29.4% | $1,026,184 | op | $15,341,279 | $5,955,175 | 37.3% | 38.8% | $14,568 |
| 0805 | Blackstone Valley | op | $11,634,064 | $5,972,403 | 45.6% | 51.3% | $0 | op | $20,173,356 | $8,264,744 | 38.9% | 41.0% | $29,246 |
| 0806 | Blue Hills | op | $10,491,975 | $3,600,320 | 30.0% | 34.3% | $1,415,369 | op | $15,320,678 | $5,255,709 | 32.6% | 34.3% | $0 |
| 0810 | Bristol Plymouth | op | $13,514,890 | $8,086,042 | 52.9% | 59.8% | $82,002 | op | $22,657,735 | $12,043,180 | 52.3% | 53.2% | $0 |
| 0815 | Cape Cod | op | $8,939,780 | $1,951,441 | 17.5% | 21.8% | $1,250,354 | op | $10,322,933 | $2,184,147 | 17.5% | 21.2% | $237,298 |
| 0817 | Essex North Shore | n/a | $0 | $0 | 0.0% | 0.0% | $0 | op | $18,580,519 | $4,752,081 | 24.3% | 25.6% | $0 |
| 0818 | Franklin County | op | $6,238,167 | $3,134,152 | 54.7% | 50.2% | $0 | op | $8,190,176 | $3,974,409 | 48.3% | 48.5% | $0 |
| 0821 | Greater Fall River | op | $17,060,238 | $12,983,299 | 61.4% | 76.1% | $467,821 | op | $25,634,450 | $17,516,885 | 65.1% | 68.3% | $0 |
| 0823 | Greater Lawrence | op | $23,397,863 | $20,447,178 | 78.9% | 87.4% | $0 | op | $31,698,688 | $27,096,714 | 78.2% | 85.5% | $0 |
| 0825 | Greater New Bedford | op | $25,632,190 | $20,279,884 | 65.9% | 79.1% | $405,693 | op | $38,180,026 | $26,940,155 | 66.7% | 70.6% | $0 |
| 0828 | Greater Lowell | op | $27,036,778 | $19,430,653 | 66.0% | 71.9% | $0 | op | $42,372,429 | $28,831,510 | 65.5% | 68.0% | $0 |
| 0829 | South Middlesex | op | $9,208,715 | $2,366,025 | 26.1% | 25.7% | $1,426,115 | op | $13,895,820 | $5,327,429 | 37.0% | 38.3% | $0 |
| 0830 | Minuteman | op | $6,914,249 | $2,248,003 | 20.0% | 32.5% | $1,372,767 | op | $6,695,950 | $2,096,043 | 19.3% | 31.3% | $644,484 |
| 0832 | Montachusett | op | $15,840,334 | $10,543,502 | 61.7% | 66.6% | $0 | op | $25,030,257 | $15,425,797 | 59.8% | 61.6% | $0 |
| 0851 | Northern Berkshire | op | $5,410,246 | $3,877,986 | 67.9% | 71.7% | $0 | op | $7,897,884 | $4,829,906 | 60.8% | 61.2% | $0 |
| 0852 | Nashoba Valley | op | $5,389,599 | $2,023,465 | 40.1% | 37.5% | $28,794 | op | $10,895,287 | $3,717,284 | 29.8% | 34.1% | $339,021 |
| 0853 | Northeast Metropolitan | op | $15,298,678 | $6,463,689 | 40.7% | 42.2% | $0 | op | $22,663,144 | $10,565,448 | 44.1% | 46.6% | $0 |
| 0855 | Old Colony | op | $5,820,992 | $2,935,912 | 46.8% | 50.4% | $87,548 | op | $7,752,984 | $3,282,354 | 38.1% | 42.3% | $201,928 |
| 0860 | Pathfinder | op | $6,802,165 | $4,079,757 | 62.8% | 60.0% | $0 | op | $10,638,203 | $6,051,178 | 56.6% | 56.9% | $0 |
| 0871 | Shawsheen Valley | op | $15,354,177 | $3,739,284 | 35.2% | 24.4% | $0 | op | $21,756,422 | $6,470,511 | 20.4% | 29.7% | $1,855,636 |
| 0872 | Southeastern | op | $16,539,295 | $10,588,579 | 60.1% | 64.0% | $0 | op | $26,705,365 | $16,871,155 | 61.2% | 63.2% | $0 |
| 0873 | South Shore | op | $6,624,462 | $3,132,493 | 42.5% | 47.3% | $0 | op | $10,278,115 | $4,442,848 | 41.7% | 43.2% | $0 |
| 0876 | Southern Worcester | op | $12,372,691 | $7,282,028 | 55.6% | 58.9% | $11,817 | op | $19,584,276 | $11,085,613 | 55.3% | 56.6% | $0 |
| 0878 | Tri County | op | $10,212,901 | $4,288,313 | 38.0% | 42.0% | $0 | op | $17,150,335 | $5,716,838 | 31.6% | 33.3% | $244,372 |
| 0879 | Upper Cape Cod | op | $7,871,760 | $2,762,062 | 29.4% | 35.1% | $1,065,715 | op | $12,375,568 | $3,262,258 | 25.5% | 26.4% | $100,115 |
| 0885 | Whittier | op | $11,990,774 | $5,032,319 | 44.5% | 42.0% | $16,494 | op | $21,419,843 | $10,204,859 | 46.5% | 47.6% | $0 |
| 0910 | Bristol County | op | $4,678,752 | $2,513,280 | 51.3% | 53.7% | $0 | op | $6,469,201 | $3,238,896 | 48.3% | 50.1% | $0 |
| 0915 | Norfolk County | op | $3,153,664 | $777,426 | 28.4% | 24.7% | $0 | op | $4,971,876 | $1,291,559 | 24.6% | 26.0% | $0 |
| **0999** | **State total** |  | **$8,014,672,861** | **$3,505,192,039** | **41.0%** | **43.7%** | **$269,159,644** |  | **$11,359,048,512** | **$5,175,694,094** | **41.0%** | **45.6%** | **$330,252,955** |

# Appendix D: Individuals and groups submitting public comments

| Name | City/Town of residence | Organizational affiliation (optional) |
| --- | --- | --- |
| Wayne M. Adams | Princeton | Advisory Committee (Chair) |
| Brian E. Allen | Holden | Worcester Public Schools |
| Joan Arnold | Hanson |  |
| Jen Audley | Montague | Finance Committee |
| Andrew Baker | Shelburne | Town of Shelburne |
| Roberta Bartholdson | Hanson |  |
| Johanna Bartlett | Wendell | Swift River Regional School Committee |
| Christine Bennett | Phillipston |  |
| Jean Bjerke | Dunstable | Groton-Dunstable Schools |
| Paul Bockelman | Amherst | Town of Amherst |
| Susan Bogosian | Rehoboth |  |
| Louis Bordeaux | Bernardston | Town of Bernardston |
| Robin Bousquet | Hanson |  |
| Deborah Boyd | Fiskdale | Tantasqua Regional School District |
| Allen Tupper Brown | Gill | Finance Committee |
| Patricia Brown | Sudbury |  |
| Jane Burke | New Marlborough | SBRSD School Committee Chair |
| Dawn Byers | Whitman | Whitman-Hanson Regional School District |
| Lisha Cabral | East Freetown | Easton Public Schools Superintendent |
| William Cameron | Pittsfield | Pittsfield School Committee |
| Scott Carpenter | Hyannis | Superintendent, Monomoy Regional Schools |
| Claire Chang | Gill | Gill Finance Committee Chair |
| Eileen Claveloux | Sunderland |  |
| Allan Clemons | Hanson |  |
| Theresa Cocio | Hanson |  |
| Craig Cohen | Leverett | Leverett School Committee |
| Jo Comerford | Northampton | MA State Senate |
| David Conlon | Colrain | Mohawk Trail Regional School District |
| Zoë Crabtree | Amherst |  |
| Jay Crandall | Rehoboth |  |
| Suzanne Crawford | Hawley | School committee member and small business owner |
| Peter Cross | Orange | Chair, R.C. Mahar Regional School Committee |
| Karen Cruise | Princeton | Chair, Selectboard |
| Barbara D'Arthenay | Leverett |  |
| Patrick Davis | Orange | Mahar Regional School Committee |
| Peter Demling | Amherst | Amherst and Amherst-Pelham Regional School Committees |
| Linda Dunlavy | Deerfield | Rural Policy Advisory Commission |
| Linda Dunlavy | Deerfield | Franklin Regional Council of Governments |
| Mary Dunne | Holden | Parent |
| Jane Dutcher | Bernardston | Bernardston Finance Committee, Chairman |
| Cheryl Duval | Petersham | Quabbin Regional School District |
| Ellen E Edge | Leverett |  |
| Massachusetts Business Alliance for Education | Boston | Massachusetts Business Alliance for Education |
| Mary Jane Else | South Hadley |  |
| Geoffrey Epstein | Framingham | School Committee |
| Kimberly Ferguson | Holden | State Representative |
| Felice Ferreer | Groton | Parent |
| Michael F. Fitzpatrick | Monson | Superintendent-Director, Blackstone Valley Vocational Regional School District |
| Wendy Flaherty | Groton |  |
| Stanley Garland | Bernardston | Selectboard |
| Tanya Gaylord | Clearwater, FL | Pioneer Valley Regional School District |
| Michele Giarusso | Leyden | Verizon Communications |
| Marlena Gilbert | Groton | GDRSC |
| Paul Goldner | Byfield |  |
| Dr. J Lynn Griesemer | Amherst | Amherst Town Council |
| Maleah Gustafson | Jefferson |  |
| Ginny Hamilton | Amherst |  |
| Roger Hatch | Littleton | Retired |
| Geraldine Herlihy | Holden | Holden Board of Selectmen |
| David B. Hopson | Blandford | Gateway Regional School District |
| Hallie Hughes | Amherst |  |
| Ellen James | Northampton |  |
| Roberto A. Jimenez-Rivera | Chelsea | Chelsea School Committee |
| John Kalemkeridis | Hanson |  |
| Russ Kaubris | Greenfield | Franklin County Technical School District |
| Jessica Keegan | Hanson |  |
| Maura E Keene | Amherst |  |
| Brian Keir | Bernardston | Selectboard |
| Laura Kirshenbaum | Holden |  |
| Linda Long-Bellil | Holden | Wachusett Regional School District Committee |
| Shannon Lovett | Charlemont |  |
| Leiha Maldonado | Shelburne | MTRSD School Committee |
| Barbara Malkas | Clarksburg | North Adams Public Schools |
| Sean Mangano | Belchertown |  |
| Alison Manugian | Groton | Selectboard |
| Kate Martineau | Millers Falls | LES PTO |
| Thomas Matuszko | Berkshire County | Berkshire Regional Planning Commission |
| Susan Mcbride | Rehoboth | Finance Committee |
| Michael Mcbride | Rehoboth |  |
| Darryll Mccall | Rutland | Superintendent of Wachusett Regional School District |
| Gerald Mccue | Somerville | Chelsea Public Schools |
| Helen Miller | Northampton | Ralph C. Mahar Regional School |
| Margaret D. Miller | Florence |  |
| Darius Modestow | South Deerfield | Frontier Regional School & Union #38 |
| Michael Naughton | Montague | Six-Town Regional Planning Board, former member Montague Finance Committee |
| Stephen H. Nestanpower | Bernardston | Finance Committee, Bernardston |
| Tracy O'Connell Novick | Worcester | Worcester School Committee |
| Walter Nutter | Oakham | Quabbin RSD |
| Kathleen Anne Ottina | Whitman |  |
| Karl Ottmar | Paxton |  |
| Susan Pimental | Rehoboth |  |
| Tracey Pinkham | Ashfield |  |
| Ray Purington | Gill | Town of Gill |
| Robert R. Raymond | Bernardston | Selectboard |
| Linda M. Raymond | Bernardston |  |
| Kevin Regan | Hanson |  |
| John Robertson | Boston | Massachusetts Municipal Association |
| James E. Rooney | Boston | Greater Boston Chamber of Commerce |
| Kate-Marie Roycroft | Malden | Alliance of Massachusetts YMCAS |
| Lindi Russell | Ashfield | Mohawk |
| Kimberly L. Russo | Hanson |  |
| Dianne Salcedo | Orange | Orange Elementary School Committee and Ralph C. Mahar Regional School Committee |
| Elaine Sanfilippo | Stow |  |
| Joseph Sawyer | Shrewsbury | Superintendent, Shrewsbury Public Schools |
| Alexandre A. Schwanz | Orange | Board of Selectman |
| Leverett Selectboard | Leverett | Town of Leverett |
| Petersham Selectboard | Petersham | Selectboard |
| Megan Shulda | Ashfield |  |
| Jeff Singleton | Montague | Former Fin Com, School Committee |
| Emily Slater | Groton | Groton Dunstable School District |
| Frederick M. Small | Whitman | Whitman Hanson Regional Committee |
| Christopher Smith | Hanson |  |
| Patricia A. Smith | Orange | Vice Chair, Ralph C. Mahar Regional School District School Committee |
| Greg Snedeker | Gill | Gill Selectboard, Six Town Regionalization Planning Board |
| Todd Soucy | Orange |  |
| Rebecca Spencer | Amherst |  |
| Emma Stamas | Colrain |  |
| Sara Stanley | Rowley |  |
| Douglas Tanner | Wendell | Finance Committee |
| Adam Tarquini | Springfield | Director of Finance - Granby |
| Rebecca Tew | Leverett |  |
| Martha Thurber | Buckland | Mohawk Trail Regional School Committee |
| Joseph Tierney | Yarmouth Port | Dennis Yarmouth. School Committee |
| Rebecca Torres | Shutesbury | Town Administrator |
| Maria Tucker | North Brookfield | NB School Committee |
| Natasha Ushomirsky | Boston | The Education Trust (Massachusetts Team) |
| Gabriele H Voelker | New Salem | Town of Orange |
| Nerissa Wallen | Rowley | Triton Regional |
| Megan K. Weeks | Princeton | WRSD |
| David B. Welenc | Orange | FINCOM |
| Amy White | Orange |  |
| Terry Wiggin | Milford | Millis Public Schools |
| Alice Wozniak | Heath | Finance Committee & Assistant Assessor |
| Dr. Elizabeth Zielinski | Ludlow | R. C. Mahar Regional and School Union 73 Districts |
| Tom Ziniti | Orange | Retired teacher, Warwick |

1. *McDuffy v. Secretary of Education,* 415 Mass. 545 [↑](#footnote-ref-2)
2. Chapter 71 of the acts of 1993. [↑](#footnote-ref-3)
3. This framework is informally referred to as Chapter 70 because it is codified in chapter 70 of the general laws. [↑](#footnote-ref-4)
4. For a complete description of the foundation budget calculation, see <https://www.doe.mass.edu/finance/chapter70/fy2020/chapter-20-whitepaper.docx> [↑](#footnote-ref-5)
5. Prior to the Education Reform Law, cities and towns could spend as much, or as little, as they chose on public schools, though some individual federal and state grants may have had maintenance of effort requirements. [↑](#footnote-ref-6)
6. The new calculation was introduced in the FY07 general appropriations act, chapter 139 of the acts of 2006. [↑](#footnote-ref-7)
7. Chapter 132 of the acts of 2019. [↑](#footnote-ref-8)
8. Available at: <https://www.doe.mass.edu/finance/chapter70/local-contribution-study.html> [↑](#footnote-ref-9)
9. *Missing the Mark: How Chapter 70 Education Aid Distributions Benefits Wealthier School Districts and Widens Equity Gaps,* available at <https://www.mbae.org/initiatives/missing-the-mark/> [↑](#footnote-ref-10)
10. This report is focused on the local contribution requirement in the Chapter 70 formula, so it does not explicitly address any of the state aid calculations. There is clearly a strong relationship between contribution requirements and the level of state aid sent to a district, but that relationship is not determinative in many districts. [↑](#footnote-ref-11)
11. It should be noted that most of the FY07 reforms were implemented via budget language in the annual general appropriations acts; they were not codified in chapter 70 until the SOA was passed. [↑](#footnote-ref-12)
12. Equalized Valuation (EQV) is the determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biennially determining an EQV for each city and town in the Commonwealth. [↑](#footnote-ref-13)
13. Uniform meaning that the same factor is applied to each of the state’s 351 cities and towns. [↑](#footnote-ref-14)
14. An iterative process is used to ensure that the factors in step 1 produce 59% of the statewide foundation budget, taking into account the capping of some local contributions in step 2. [↑](#footnote-ref-15)
15. Some towns MRGF’s are based on a new growth average of the last 4 years in instances where a tax rate has not been approved prior to the Chapter 70 budget filing. [↑](#footnote-ref-16)
16. <https://www.mass.gov/service-details/cherry-sheet-estimates-local-aid-payments-and-municipal-revenue-growth-factors-mrgf> [↑](#footnote-ref-17)
17. The education spending in Table 3 includes spending categories that meet the net school spending requirements of the Chapter 70 program, which excludes transportation and capital costs. This amount is included in both the education spending and total general fund spending columns. [↑](#footnote-ref-18)
18. Although the WAF applies to the foundation budget, it was not addressed in the 2015 FBRC report. The Legislative charge for this report directed that it be addressed in this report. [↑](#footnote-ref-19)
19. In the wealthiest communities, the fiscal capacity exceeds the foundation budget, but we assume no community would be required to raise more than the foundation. [↑](#footnote-ref-20)
20. Some of these communities also benefit from the floor set on WAFs [↑](#footnote-ref-21)
21. Chapter 132 of the Acts of 2019, s.22. [↑](#footnote-ref-22)
22. Prior to the 1993 Education Reform Law, most regional district assessments were strictly on a per pupil basis; the poorest community in a district paid as much as the richest. The change to a progressive, wealth based regional funding formula had, and continues to have, opponents. [↑](#footnote-ref-23)