

# BUDGET MONITOR

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## Local Aid and the FY04 Budget

*This issue of the Massachusetts Budget and Policy Center's Budget Monitor focuses on the proposals concerning local aid in the Governor's budget. In order to put those proposals in context, we provide a basic overview of how local aid works in Massachusetts and describe how local aid distributions have already been affected by the state's ongoing fiscal crisis. We also take a look at how individual cities and towns will fare under the Governor's proposed FY04 plan for local aid. The analysis indicates that proposed changes may have particularly adverse effects on lower income cities and town .*

In the days following Governor Romney's release of his FY04 budget proposal, local aid quickly emerged as one of the most contentious issues. Not only did proposed cuts and restructuring of funding sources draw criticism, but there was general confusion about their consequences for city and town budgets across the state. The administration backed away from initial claims about the size of cuts that cities and towns would experience, and more recently municipal watchdogs have produced separate analyses of the cuts.

At the same time, it has also become apparent that the Governor's budget relies, in part, on assumptions about revenue and potential savings that are not likely to be realized. A genuinely balanced budget that does not include new revenue may well lead to local aid cuts even larger than those proposed by the Governor — in fact, a recent letter from the heads of the House and Senate Ways and Means Committees warned that local aid could be cut by as much as 20 percent in the final FY04 budget.

***It is crucial for anyone who cares about local services to understand what has happened to local aid in recent years and what the Governor's budget proposes.***

Local aid — funding that is channeled from the state back to cities and towns — accounts for just over one-fifth of the state budget. In FY03, local aid will amount to just under \$5 billion (after 9C cuts made during the year). These funds play an important role in local budgets. If state dollars are cut, city and town officials will need to make up the difference, either by cutting spending or by raising property taxes. Thus it is crucial for anyone who cares about local services such as K-12 education and fire and police protection (when combined these account for at least 2/3 of local budgets), as well as public libraries, and public health and recreation programs, to understand what has happened to local aid in recent years and what the Governor's budget proposes.

Understanding local aid is particularly important for those who care about K-12 education, since funding for schools makes up the largest portion of local budgets. Cities and towns in Massachusetts already shoulder a big part of the burden of paying for schools, with the state providing less support than in the rest

of the country — in fact, Massachusetts ranks 41<sup>st</sup> in terms of the share of total education spending that comes from state sources. Moreover, even if state funding for local education aid is protected, pressure on local budgets that results from cuts in other forms of local aid will ultimately affect educational programs.

At the same time, those who care about the fate of low-income populations should also be concerned about potential cuts to local aid. Because local aid has an overall redistributive effect, targeting resources to poorer communities, cuts in this area generally have a more dramatic impact in low-income communities. This is the case not only because state aid constitutes a relatively large share — often more than half — of their municipal budgets but also because it may be harder for such cities and towns to raise revenue to replace lost state funds.

## **What is Local Aid?**

From a technical point of view, local aid can be defined as all funds that flow directly from the state to cities and towns. Thus Chapter 70 education aid, which is transferred to city, town, and regional school district coffers for use in the school budget, is a form of local aid, while state spending on a summer job program that operates in a particular set of towns is not considered local aid to those towns. In Massachusetts, local aid is sometimes known as “cherry sheet” aid, because official notices of state aid sent to cities and towns were originally published on cherry-colored paper.

While we use this technical definition of local aid throughout most of the following analysis, it is important to remember that there are other programs in the budget that may indirectly provide resources to cities and towns (e.g., funds for community policing); to the extent that such programs receive cuts in the proposed FY04 budget, our discussion here

may understate effect of the Governor’s proposal on local services.

## **Local Aid Categories**

Local aid payments fall into three basic categories. The first is education aid, which consists, in turn, of chapter 70 aid (general education aid that can be used, within certain parameters, at the discretion of local school districts), School Building Assistance (SBA) for construction projects, and a variety of smaller appropriations devoted to specific purposes, such as aid for school transportation. Governor Romney has claimed that new funding for certain education grants (which fall outside the technical definition of local aid) will compensate for other local education aid cuts; these programs are included in the analysis of the proposed FY04 budget below.

Another large category of local aid can be defined as unrestricted aid. This type of aid consists mainly of the distribution of profits from the state lottery, as well as Additional Assistance, payments that about 159 cities and towns receive. Unrestricted aid also includes payments in lieu of taxes (PILOT) to communities with state land (which is not subject to property tax) and some minimal payments in communities with race tracks. Cities and towns can use these funds for general government purposes; the availability of these funds prevents local communities from having to rely too heavily on the property tax. The third category of local aid consists of a variety of categorical funding streams that are targeted to specific uses, such as libraries and veterans programs.

## **Trends in Local Aid**

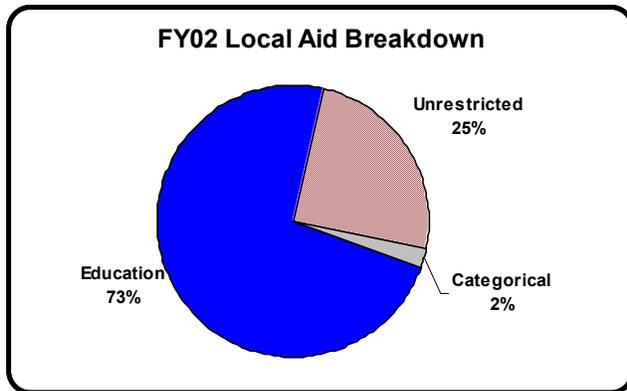
Over the past decade, local education aid has grown steadily, largely as a result of the state’s education reform initiative. Lottery aid also grew during the 1990s, due to both an increase in lottery profits and the decision of the legislature to remove a cap on distributions that had been imposed during the fiscal crisis

of the late 1980s, when the state siphoned off a portion of lottery profits for use in the budget. (The lottery was created to provide revenue to cities and towns; under usual circumstances, the state merely passes on lottery revenue to communities.)

***During the 1990s, funding for Additional Assistance was cut relative to inflation, falling by 50 percent.***

With the lottery cap completely lifted and lottery profits showing little or no growth, this form of aid has not increased in recent years. Meanwhile, Additional Assistance, which had been cut substantially during the last fiscal crisis, received level funding throughout the 1990s and until FY03, when it was cut by 15 percent (including recent 9C cuts). In other words, during the 1990s, funding for Additional Assistance was cut relative to inflation, falling by \$493.4 million, or 50 percent (measured in constant FY02 dollars), between FY91 and FY02.

**Chart 1**



The result of these trends is that local education aid now constitutes a major portion — 73 percent — of all local aid (see Chart 1). Most education aid comes in the form of Chapter 70 aid, which accounts for 63 percent of all local aid distributions. It is important to recognize, however, that while education aid may account for a sizeable portion of all local aid, Massachusetts actually ranks quite low compared to other states in terms of support by the state for local schools. In FY00 the share

of total K-12 education spending funded by the state (including all forms of education spending, not just direct local aid) was 41.8 percent, an amount which ranked Massachusetts 41<sup>st</sup> in the country.

**Local Aid & the Fiscal Crisis**

While there is a perception that local aid has been held harmless during the fiscal crisis that began in FY02, the reality is somewhat different. Overall spending on local aid rose by about \$102 million, or 2.1 percent, over the two-year period over the two-year period between FY01 and FY03 (after accounting for 9C cuts implemented by the administration in FY03), but that modest increase was not sufficient to keep pace with inflation, meaning that total local aid was cut in real terms. Moreover, if we take a closer look at the various categories of local aid, the FY01-03 picture becomes a bit more complicated.

**Education Aid**

As Chart 2 shows, the only portion of local aid that grew during this period is education aid (save for a \$267,000 increase in the local share of racing taxes). Again, this increase needs to be examined more closely. In particular, to assess the growth in this area one has to understand the functions of the various forms of education aid, which include Chapter 70 aid, School Building Assistance (SBA), and other, smaller types of aid such as funding for school transportation and school lunch programs.

Chapter 70 aid is intended, in broad terms, to assist local communities with the costs of maintaining their school systems. The 1993 Education Reform Act put into law the concept of a foundation budget, a level of spending designed to ensure that every child in the state receives an adequate education. Cities and towns are required to provide a

Chart 2

Local Aid FY01-FY03						
	FY01	FY02	chg	FY03 (current)	chg	chg 01-03
<b>Education</b>						
Chapter 70	2,990,396,788	3,212,740,094	7.4%	3,258,559,179	1.4%	9.0%
SBA	324,164,525	364,906,071	12.6%	383,178,168	5.0%	18.2%
Other Education	155,843,095	141,839,502	-9.0%	127,451,679	-10.1%	-18.2%
<b>Total Education</b>	<b>3,470,404,408</b>	<b>3,719,485,667</b>	<b>7.2%</b>	<b>3,769,189,026</b>	<b>1.3%</b>	<b>8.6%</b>
<b>Unrestricted</b>				-156,764,119		
Additional Asst.	477,565,230	477,565,230	0.0%	404,928,252	-15.2%	-15.2%
PILOT	18,000,000	15,000,000	-16.7%	10,000,000	-33.3%	-44.4%
Racing Taxes	1,605,752	1,434,540	-10.7%	1,701,250	18.6%	5.9%
Lottery	781,562,993	778,091,951	-0.4%	705,340,354	-9.3%	-9.8%
<b>Total Unrestricted</b>	<b>1,278,733,975</b>	<b>1,272,091,721</b>	<b>-0.5%</b>	<b>1,121,969,856</b>	<b>-11.8%</b>	<b>-12.3%</b>
<b>Categorical</b>	<b>132,423,242</b>	<b>108,958,582</b>	<b>-17.7%</b>	<b>92,661,205</b>	<b>-15.0%</b>	<b>-30.0%</b>
<b>Total Local Aid</b>	<b>4,881,561,625</b>	<b>5,100,535,970</b>	<b>4.5%</b>	<b>4,983,820,087</b>	<b>-2.3%</b>	<b>2.1%</b>

certain minimum amount of funding for education, based on the resources available in that community.

State aid makes up the difference between the local contribution and the foundation budget, although cities and towns whose local contribution is sufficient to fund a foundation level budget still receive a minimum amount of state aid. School districts are free to spend more than required by the foundation budget, and most do, recognizing that the foundation budget is intended to be a floor, not a ceiling.

After the passage of the Education Reform Act, the legislature provided fairly substantial annual increases designed to bring all school districts to foundation level by FY00, a goal that was met. However, because these increases followed deep cuts that had been made during the fiscal crisis of the late 1980s, some of the new spending simply restored those earlier cuts. In fact, it was not until FY96 that local education aid reached the level it had been at in FY89 (measured in real per pupil dollars).

Despite the spending increases that followed the passage of Ed Reform, Massachusetts still provides a relatively small share of its total

resources to education. When combined state and local spending on education is measured as a share of personal income, the state ranks 49<sup>th</sup> in the country.

After Chapter 70 education aid, School Building Assistance is the largest category of education aid to cities and towns. The SBA program provides funding to help communities pay for the cost of constructing new schools; while some of the annual appropriation goes for new projects, the bulk of it funds ongoing payments to which the state has committed in the past. In fact, payments for new projects fell between 01 and 03, while ongoing payments continued to rise. These payments can be thought of as a form of debt service that the state is obliged to fund, and increases in this area do not represent program expansions.

Excluding Chapter 70 and SBA appropriations, spending on other forms of education local aid fell by \$28.4 million, or 18.2 percent, between FY01 and FY04. Most of this decrease is due to cuts in funding for school transportation, as well as the elimination of funding to pay for educational costs of foster children who move into a school district. Since these cuts affected particular spending areas outside of the

foundation budget, the FY01-02 increase in Chapter 70 aid did not compensate for loss of dollars that some cities and towns experienced during this period.

### **Unrestricted Aid**

Unrestricted local aid, which consists chiefly of lottery distributions and additional assistance, has been cut fairly substantially over the past two years, falling by \$156.8 million, a 12.3 percent cut. The decrease is a just one consequence of the ongoing fiscal crisis — in fact, the budget initially proposed by the House Ways and Means Committee last year cut the main forms of local aid (Chapter 70, Lottery, and Additional Assistance) by \$382.5 million. These cuts were restored after the legislature passed a tax package to raise new revenue, but by the time the final budget reached the Governor’s desk, the projected FY03 deficit had widened, and thus former Governor Swift reduced funding for Additional Assistance by \$31 million.

In January Governor Romney cut Additional Assistance by additional \$41.6 million, and also cut lottery aid by \$72.8 million. Changes in PILOT and distributions of a portion of taxes to cities and towns with racing facilities account for the rest of the decrease during the FY01 to FY03 period measured in Chart 2.

### **Categorical Aid**

This portion of local aid is quite small, but has been hit hardest, dropping by \$39.8 million, a 30 percent decrease. The decline in this area is chiefly due to the elimination of funding (\$43.5 million in FY01) for local road construction and maintenance (known as Chapter 81 aid, it was paid for with a portion of the gas tax).

As the above discussion suggests, the local aid picture is a complex one. While successive administrations have touted large local aid increases, much of the new money was the

result of the passage of Education Reform legislation (itself due, at least in part, to a lawsuit against the state). Most other forms of local aid were level funded during the 1990s, and have now begun to decline. While the tax package passed last year forestalled more drastic local aid cuts, the continuing budget deficit means that all forms of local aid face the threat of new cuts.

## **Governor Romney’s Budget Proposal: What it Does**

While Governor Romney’s proposed budget does not substantially reorganize K-12 educational programs, the budget does sharply reduce funding for school transportation and essentially eliminates a class size reduction program. (These programs are included in the “other education” category in this analysis.) In addition, the Governor also eliminates grant funding for kindergarten expansion and early literacy programs. The administration has argued that funding for an English immersion kindergarten program and a program to assist school districts with special education costs should be taken into account when assessing the effect of the proposed cuts; our analysis of the Governor’s plan thus includes these various grant programs although they are not part of the cherry sheet local aid distribution.

House One makes more sweeping changes in the area of unrestricted aid. The proposed budget eliminates the category of Additional Assistance, replacing it with “Transitional Local Aid Mitigation” funding that is apparently intended to soften what would otherwise have been steeper reductions in aid for some cities and towns. The budget also expands funding for payments in lieu of taxes on state-owned land from the FY03 level of \$10 to \$172.9 million. At the same time, the budget limits the amount of lottery profits that will be returned to cities and towns to \$419 million, cutting some \$360 million in

**Chart 3**

<b>House One Proposed Local Aid</b>					
	<b>Initial FY03</b>	<b>FY03 (post 9C)</b>	<b>FY04</b>	<b>FY03-04 (initial)</b>	<b>FY03-04 (post 9C)</b>
<b>Loc Educ Aid</b>					
Chapter 70	3,258,559,179	3,258,559,179	3,331,556,694	72,997,515	72,997,515
SBA	383,178,168	383,178,168	405,126,173	21,948,005	21,948,005
Other Local Ed	127,451,679	127,451,679	40,028,966	-87,422,713	-87,422,713
<b>Grant Programs</b>					
Kindergarten Exp.	24,194,016	24,194,016	0	-24,194,016	-24,194,016
Literacy	7,845,996	7,845,996	0	-7,845,996	-7,845,996
English Immersion	0	0	8,999,998	8,999,998	8,999,998
Special Education	70,267,708	70,267,708	115,000,002	44,732,294	44,732,294
<b>Total Education</b>	<b>3,871,496,746</b>	<b>3,871,496,746</b>	<b>3,900,711,833</b>	<b>29,215,087</b>	<b>29,215,087</b>
<b>Unrestricted</b>					
Additional Asst.	446,565,230	404,928,252	0	-446,565,230	-404,928,252
PILOT	10,000,000	10,000,000	172,940,034	162,940,034	162,940,034
Racing Taxes	1,701,250	1,701,250	1,701,250	0	0
Lottery	778,091,951	705,340,354	418,997,648	-359,094,303	-286,342,706
Trans Mitigation	0	0	293,302,034	293,302,034	293,302,034
<b>Total Unrestricted</b>	<b>1,236,358,431</b>	<b>1,121,969,856</b>	<b>886,940,966</b>	<b>-349,417,465</b>	<b>-235,028,890</b>
<b>Categorical</b>	<b>93,537,049</b>	<b>92,661,205</b>	<b>94,995,623</b>	<b>1,458,574</b>	<b>2,334,418</b>
<b>Total Local Aid</b>	<b>5,201,392,226</b>	<b>5,086,127,807</b>	<b>4,882,648,422</b>	<b>-318,743,804</b>	<b>-203,479,385</b>

projected profits from local aid and transferring it to the general fund.

The results of these changes can be seen in Chart 3, which compares FY03 (before and after 9C cuts) and proposed FY04 appropriations (totals for education and unrestricted local aid are derived from information included with the budget; figures for categorical spending reflect line item appropriations for relevant programs). It is immediately evident that cuts in unrestricted local aid far outweigh the modest increases in total education aid and categorical aid; when all local aid components are taken into account, spending drops \$203.5 million, or four percent. Compared to the initial FY03 budget, the decline is Of course, this figure represents the average statewide decline; individual cities and towns may see much steeper declines in the total local aid they would receive under the Governor’s plan. To the extent that Transitional Mitigation Aid (\$293 million) is intended to be a temporary

funding source, local communities may need to prepare for another reduction in unrestricted aid in future years.

**A Closer Look at Education**

Again, education aid needs to be scrutinized carefully. While overall education aid (including grant programs) rises very slightly (the \$29.2 million in new funding represents an increase of eight-tenths of a percent), it will not be used to pay for new programs. In particular, new funding for School Building Assistance simply pays for the state’s obligation to repay cities and towns for construction projects, most of which were completed long ago.

When SBA funding is excluded, education aid is nearly flat compared to FY03. Moreover, the proposed increase in Chapter 70 funding is smaller than the amount cut from other forms of education local aid, a figure that reflects a \$69.4 million cut in school transportation

funding and the elimination of an \$18 million class size reduction program.

The budget also cuts funding for grant programs that are intended to fund literacy programs and the expansion of full-day kindergarten; the administration claims that these cuts are balanced by a new English immersion kindergarten program and funding for a “circuit-breaker” program that will assist cities and towns with special education costs (the latter initiative was postponed in the FY03 budget due to the fiscal crisis). While it is certainly desirable to increase special education funding, and while doing so may make the overall local aid numbers look less grim, the fact remains that grant funding for kindergarten and literacy programs has been eliminated.

A further concern has to do with how cuts to other forms of local aid will affect education. Most cities and towns spend close to half their entire budgets on education.

While the portion of spending that is supported by state aid varies widely from town to town, on average state aid pays for less than half the cost of K-12 education. Cities and town budgets need to allocate money for schools (under provisions of ed reform they must provide a minimum amount, depending on the town’s wealth; many communities spend more than the minimal requirement). A drop in any form of revenue that a community receives is likely to have an effect on education spending.

Moreover, because the local education contribution required under ed reform is determined in part by the community’s available resources, cuts in unrestricted local aid will reduce the local contribution to school budgets. In low-income communities this reduction will presumably be made up by an increase in state education aid to maintain districts at foundation level; in wealthier

communities that spend above the foundation level these cuts will put pressure on local budget, threatening to pit education and public safety programs against one another in a fight for an ever-shrinking pool of resources.

## How Proposed Local Aid Changes Affect Your Town

Because cities and towns vary in the composition of their total local aid package — for instance in some towns lottery aid constitutes a large share of total aid — the effect of the various local aid provisions contained in Governor Romney’s budget differs from one community to another. Appendix A compares proposed FY04 local education and unrestricted aid distributions to the amounts cities and towns received in FY03.

The appendix shows the education aid that each city and town will receive (excluding SBA payments, since these are simply a form of debt service, as well as all aid that goes to regional school districts). It also shows the change in unrestricted aid for each community, and the total increase or decrease in the sum of these two forms of aid, compared to the amounts initially appropriated in the FY03 budget (i.e., before 9C cuts). Although it is difficult to generalize about the effect of cuts, some trends emerge.

- Not surprisingly, the majority of cities and towns — about three-quarters — will see a cut in local aid. While the average cut between initial FY03 and proposed FY04 aid allocation is slightly more than seven percent, some communities will see much deeper cuts. In more than one-third of all cities and towns the overall local aid cut compared to FY03 will exceed ten percent, while in a number of smaller

communities local aid has been all but eliminated.

- Total local aid will be cut in all but one of the 25 poorest communities (i.e., those with the lowest median household income) in the state, with cuts in these 19 cities and towns totaling \$53.6 million. Although some wealthy towns also receive cuts in total aid, half of the 25 wealthiest towns will receive overall local aid increases, due mainly to new “transitional mitigation” dollars (this form of aid was intended to compensate for decreases in Chapter 70 aid, but distribution of it has produced inexplicable increases in some communities).
- Boston’s local aid will be cut by 16 percent, a \$77.6 million drop (again, this figure includes 9C cuts implemented this year). In addition, Boston’s categorical local aid will drop by another \$3 million.

Because cities and towns will need to use Chapter 70 aid to cover the increased costs of maintaining schools at a foundation-level budget, and since other education aid is, essentially, earmarked for particular uses, looking at the overall change in local aid may not give us a very clear picture of the impact of proposed cuts on general municipal budgets, including the effect on spending for public safety and other non-education services.

Looking at changes in unrestricted local aid alone, all but six of the 25 wealthiest communities will receive an increase in unrestricted local aid, while all but four of the 25 poorest communities will receive cuts that total \$83.9 million. For the most part, the increases in unrestricted aid that some wealthier communities receive will make up for drops in Chapter 70 aid due to changes in

the funding formula. However, the opposite is not true — that is, cuts in unrestricted aid are not compensated by increases in Chapter 70 or other education aid that poorer cities and towns receive, since these increases are needed simply to pay for the higher costs of funding a foundation level budget.

Communities that receive cuts in education funding for programs such as class size reduction or transportation costs will need to find new local dollars to compensate, even if their Chapter 70 aid increases. Likewise, reductions to unrestricted local aid distributions will have an impact on local budgets, requiring either new revenue or proportionate cuts in local spending on public safety and K-12 education.

Finally, the changes in unrestricted aid appear to have reduced the redistributive effect of that form of local assistance. In FY03, cities and towns with median household incomes below the state average received 73.4 percent of unrestricted local aid, while communities above the state average received 26.6 percent of the total aid. Under the proposed FY04 budget, wealthier communities will receive 31.8 percent of total unrestricted aid, while the share that goes to poorer communities falls to 68.2 percent.

In the end, it is difficult to make complete sense of the Governor’s local aid proposals, particularly since the rationale and formulas underlying them have never been completely clarified. While the changes may be well-intentioned, they seem to have produced some strange results. Especially problematic is their potential effect on lower income communities, which have greater needs and less ability to raise new revenue locally. As the review House One, the House and Senate Ways & Means Committees need to scrutinize these proposals carefully.

Appendix A

Community	Education Aid (excluding SBA)			Unrestricted Aid (before 9C cuts)			Total Change	
	FY03	FY04	%chg	FY03	FY04	%chg	Dollar chg	%chg
ABINGTON	6,722,342	7,209,691	7.2%	2,112,357	1,285,039	-39%	-339,969	-3.8%
ACTON	2,875,639	2,148,375	-25.3%	1,484,352	2,414,754	63%	203,138	4.7%
ACUSHNET	5,365,876	6,153,691	14.7%	1,616,107	116,285	-93%	-712,007	-10.2%
ADAMS	0	0		2,081,564	1,193,837	-43%	-887,727	-42.6%
AGAWAM	12,435,262	11,784,379	-5.2%	3,711,445	2,597,387	-30%	-1,764,941	-10.9%
ALFORD	0	0		15,203	86,484	469%	71,281	468.9%
AMESBURY	10,306,996	9,304,393	-9.7%	2,074,864	2,070,407	0%	-1,007,060	-8.1%
AMHERST	6,203,870	6,955,017	12.1%	8,470,657	7,033,570	-17%	-685,940	-4.7%
ANDOVER	6,790,691	4,975,469	-26.7%	1,966,046	2,834,875	44%	-946,393	-10.8%
ARLINGTON	7,203,800	4,491,266	-37.7%	9,794,070	10,347,089	6%	-2,159,515	-12.7%
ASHBURNHAM	0	0		722,136	0	-100%	-722,136	-100.0%
ASHBY	0	0		423,338	27,452	-94%	-395,886	-93.5%
ASHFIELD	124,439	31,430	-74.7%	170,056	376,042	121%	112,977	38.4%
ASHLAND	3,529,132	3,899,289	10.5%	1,449,323	685,393	-53%	-393,773	-7.9%
ATHOL	0	0		2,279,713	2,027,411	-11%	-252,302	-11.1%
ATTLEBORO	25,715,039	30,642,914	19.2%	5,734,233	0	-100%	-806,358	-2.6%
AUBURN	5,086,705	4,876,212	-4.1%	1,723,735	1,375,990	-20%	-558,238	-8.2%
AVON	860,645	661,665	-23.1%	880,028	960,265	9%	-118,743	-6.8%
AYER	4,820,324	2,917,432	-39.5%	822,595	2,324,453	183%	-401,034	-7.1%
BARNSTABLE	9,441,655	7,585,999	-19.7%	2,177,370	3,344,277	54%	-688,749	-5.9%
BARRE	11,266	15,824	40.5%	830,820	339,583	-59%	-486,679	-57.8%
BECKET	94,814	19,798	-79.1%	101,950	478,827	370%	301,861	153.4%
BEDFORD	3,178,550	2,719,763	-14.4%	1,599,756	1,675,658	5%	-382,885	-8.0%
BELCHERTOWN	8,669,201	9,734,689	12.3%	1,600,107	0	-100%	-534,619	-5.2%
BELLINGHAM	8,574,355	8,216,788	-4.2%	1,904,037	1,387,341	-27%	-874,263	-8.3%
BELMONT	4,440,836	3,829,289	-13.8%	2,762,679	2,750,698	0%	-623,528	-8.7%
BERKLEY	4,734,294	5,072,430	7.1%	569,873	0	-100%	-231,737	-4.4%
BERLIN	627,343	237,129	-62.2%	223,968	703,344	214%	89,162	10.5%
BERNARDSTON	0	0		265,413	96,635	-64%	-168,778	-63.6%
BEVERLY	8,295,855	5,086,762	-38.7%	6,985,839	8,169,798	17%	-2,025,134	-13.3%
BILLERICA	16,051,673	14,939,835	-6.9%	7,063,664	4,924,867	-30%	-3,250,635	-14.1%
BLACKSTONE	150,537	73,090	-51.4%	1,337,217	1,925,229	44%	510,565	34.3%
BLANDFORD	0	32,031		124,503	204,774	64%	112,302	90.2%
BOLTON	0	0		202,091	689,921	241%	487,830	241.4%
BOSTON	228,182,550	257,218,161	12.7%	256,895,116	150,257,545	-42%	-77,601,960	-16.0%
BOURNE	4,222,236	6,013,564	42.4%	1,937,558	0	-100%	-146,230	-2.4%
BOXBOROUGH	1,448,942	878,490	-39.4%	244,106	430,691	76%	-383,867	-22.7%
BOXFORD	2,011,259	913,026	-54.6%	575,294	2,481,871	331%	808,344	31.3%
BOYLSTON	521,796	319,965	-38.7%	356,001	788,288	121%	230,456	26.3%
BRAINTREE	6,660,461	5,560,801	-16.5%	7,257,517	6,579,610	-9%	-1,777,567	-12.8%
BREWSTER	1,064,444	561,954	-47.2%	549,458	1,560,165	184%	508,217	31.5%
BRIDGEWATER	160,601	116,238	-27.6%	3,437,531	2,344,409	-32%	-1,137,485	-31.6%
BRIMFIELD	1,247,638	1,378,148	10.5%	382,049	361,514	-5%	109,975	6.7%
BROCKTON	116,306,871	115,710,249	-0.5%	23,467,808	18,261,302	-22%	-5,803,128	-4.2%
BROOKFIELD	1,733,664	1,297,973	-25.1%	514,659	802,936	56%	-147,414	-6.6%
BROOKLINE	8,527,769	7,208,530	-15.5%	8,092,484	7,194,196	-11%	-2,217,527	-13.3%
BUCKLAND	7,971	0		273,812	543,091	98%	261,308	92.7%
BURLINGTON	4,855,981	3,409,836	-29.8%	3,231,739	3,830,306	19%	-847,578	-10.5%
CAMBRIDGE	11,212,892	9,381,917	-16.3%	29,148,621	24,489,714	-16%	-6,489,882	-16.1%
CANTON	3,543,000	2,732,987	-22.9%	2,533,594	2,714,425	7%	-629,182	-10.4%

Community	Education Aid (excluding SBA)			Unrestricted Aid (before 9C cuts)			Total Change	
	FY03	FY04	%chg	FY03	FY04	%chg	Dollar chg	%chg
CARLISLE	904,980	818,457	-9.6%	362,884	449,740	24%	333	0.0%
CARVER	9,315,911	9,883,439	6.1%	1,524,914	377,926	-75%	-579,460	-5.3%
CHARLEMONT	88,854	33,317	-62.5%	160,564	243,547	52%	27,446	11.0%
CHARLTON	0	7,099		1,286,458	1,028,234	-20%	-251,125	-19.5%
CHATHAM	680,016	559,995	-17.6%	173,877	185,958	7%	-107,940	-12.6%
CHELMSFORD	9,157,581	8,200,550	-10.5%	6,238,190	5,490,857	-12%	-1,704,364	-11.1%
CHELSEA	42,874,412	43,836,701	2.2%	9,623,120	6,507,556	-32%	-2,153,275	-4.1%
CHESHIRE	297,023	223,154	-24.9%	557,929	597,835	7%	-33,963	-4.0%
CHESTER	0	73,866		169,612	86,968	-49%	-8,778	-5.2%
CHESTERFIELD	146,039	697,799	377.8%	134,803	173,354	29%	590,311	210.2%
CHICOPEE	37,865,773	42,945,978	13.4%	11,448,166	3,838,023	-66%	-2,529,938	-5.1%
CHILMARK	0	0		3,950	162,302	4009%	158,352	4008.9%
CLARKSBURG	1,480,892	1,539,623	4.0%	382,830	268,998	-30%	-55,101	-3.0%
CLINTON	9,528,150	9,665,460	1.4%	2,462,236	1,777,926	-28%	-547,000	-4.6%
COHASSET	1,746,815	1,369,591	-21.6%	624,946	729,859	17%	-272,311	-11.5%
COLRAIN	0	0		241,965	315,343	30%	73,378	30.3%
CONCORD	2,643,077	2,436,242	-7.8%	1,646,079	2,459,295	49%	606,381	14.1%
CONWAY	731,866	473,464	-35.3%	172,809	356,956	107%	-74,255	-8.2%
CUMMINGTON	42,942	24,138	-43.8%	77,073	267,708	247%	171,831	143.2%
DALTON	288,608	48,835	-83.1%	1,006,802	916,407	-9%	-330,168	-25.5%
DANVERS	5,131,156	3,720,481	-27.5%	3,408,771	4,567,233	34%	-252,213	-3.0%
DARTMOUTH	8,003,678	9,729,930	21.6%	2,695,989	1,407,825	-48%	438,088	4.1%
DEDHAM	4,161,996	2,593,948	-37.7%	4,057,367	4,744,050	17%	-881,365	-10.7%
DEERFIELD	869,177	1,084,134	24.7%	511,408	490,130	-4%	193,679	14.0%
DENNIS	0	0		555,923	1,917,205	245%	1,361,282	244.9%
DIGHTON	0	6,088		708,177	332,507	-53%	-369,582	-52.2%
DOUGLAS	6,074,311	5,931,224	-2.4%	756,871	744,256	-2%	-155,702	-2.3%
DOVER	589,541	707,446	20.0%	221,901	342,506	54%	238,510	29.4%
DRACUT	14,178,789	14,893,764	5.0%	3,655,615	2,203,328	-40%	-737,312	-4.1%
DUDLEY	0	0		1,536,684	173,353	-89%	-1,363,331	-88.7%
DUNSTABLE	0	0		231,843	297,150	28%	65,307	28.2%
DUXBURY	3,728,728	2,818,600	-24.4%	981,548	1,329,207	35%	-562,469	-11.9%
EAST BRIDGEWATER	9,213,737	9,990,960	8.4%	1,519,112	563,057	-63%	-178,832	-1.7%
EAST BROOKFIELD	28,140	66,054	134.7%	282,734	197,086	-30%	-47,734	-15.4%
EAST LONGMEADOW	4,532,788	5,109,562	12.7%	1,368,440	505,874	-63%	-285,792	-4.8%
EASTHAM	323,219	220,452	-31.8%	154,086	582,052	278%	325,199	68.1%
EASTHAMPTON	7,647,179	6,099,779	-20.2%	2,840,950	3,652,815	29%	-735,535	-7.0%
EASTON	7,622,070	9,463,502	24.2%	2,258,315	427,125	-81%	10,242	0.1%
EDGARTOWN	424,585	334,103	-21.3%	384,962	696,061	81%	220,617	27.3%
EGREMONT	0	0		79,995	238,420	198%	158,425	198.0%
ERVING	456,884	377,687	-17.3%	84,593	199,974	136%	36,184	6.7%
ESSEX	0	0		280,206	550,906	97%	270,700	96.6%
EVERETT	17,570,204	19,653,687	11.9%	8,393,546	3,003,970	-64%	-3,306,093	-12.7%
FAIRHAVEN	7,438,070	8,733,542	17.4%	2,547,761	1,260,541	-51%	8,252	0.1%
FALL RIVER	88,964,737	91,415,483	2.8%	25,563,234	19,420,559	-24%	-3,691,929	-3.2%
FALMOUTH	6,104,798	4,384,793	-28.2%	1,530,982	2,569,336	68%	-681,651	-8.9%
FITCHBURG	37,764,203	38,523,131	2.0%	8,774,608	6,153,746	-30%	-1,861,934	-4.0%
FLORIDA	532,935	355,390	-33.3%	75,652	241,588	219%	-11,609	-1.9%
FOXBOROUGH	7,332,437	6,710,248	-8.5%	1,637,331	2,190,426	34%	-69,094	-0.8%
FRAMINGHAM	12,773,683	13,605,220	6.5%	12,358,784	9,011,654	-27%	-2,515,593	-10.0%

Community	Education Aid (excluding SBA)			Unrestricted Aid (before 9C cuts)			Total Change	
	FY03	FY04	%chg	FY03	FY04	%chg	Dollar chg	%chg
FRANKLIN	21,472,830	21,292,131	-0.8%	2,597,906	1,598,682	-38%	-1,179,923	-4.9%
FREETOWN	1,175,725	1,263,423	7.5%	1,055,282	1,652,670	57%	685,086	30.7%
GARDNER	17,112,745	17,716,945	3.5%	4,273,555	2,970,676	-30%	-698,679	-3.3%
AQUINNAH	0	0		2,865	63,072	2101%	60,207	2101.5%
GEORGETOWN	3,340,720	3,449,164	3.2%	818,610	475,561	-42%	-234,605	-5.6%
GILL	0	0		220,278	152,921	-31%	-67,357	-30.6%
GLOUCESTER	7,328,219	7,100,333	-3.1%	4,938,291	3,598,279	-27%	-1,567,898	-12.8%
GOSHEN	90,714	56,757	-37.4%	75,327	88,147	17%	-21,137	-12.7%
GOSNOLD	10,451	4,229	-59.5%	10,171	13,637	34%	-2,756	-13.4%
GRAFTON	5,397,752	5,406,877	0.2%	1,604,472	1,173,943	-27%	-421,404	-6.0%
GRANBY	3,316,739	3,870,135	16.7%	863,846	0	-100%	-310,450	-7.4%
GRANVILLE	863,041	1,350,098	56.4%	157,036	0	-100%	330,021	32.4%
GREAT BARRINGTON	0	0		826,466	1,687,109	104%	860,643	104.1%
GREENFIELD	10,013,053	10,090,662	0.8%	3,131,382	2,401,600	-23%	-652,173	-5.0%
GROTON	0	0		782,724	1,307,565	67%	524,841	67.1%
GROVELAND	0	0		704,113	683,814	-3%	-20,299	-2.9%
HADLEY	832,452	514,222	-38.2%	536,058	591,271	10%	-263,017	-19.2%
HALIFAX	2,435,770	2,578,736	5.9%	952,892	564,863	-41%	-245,063	-7.2%
HAMILTON	0	0		719,712	881,979	23%	162,267	22.5%
HAMPDEN	0	14,271		605,061	0	-100%	-590,790	-97.6%
HANCOCK	175,427	147,654	-15.8%	74,043	62,927	-15%	-38,889	-15.6%
HANOVER	4,290,190	5,432,914	26.6%	2,667,349	679,071	-75%	-845,554	-12.2%
HANSON	38	29,598		1,289,913	608,858	-53%	-651,495	-50.5%
HARDWICK	0	0		412,671	6,360	-98%	-406,311	-98.5%
HARVARD	1,577,797	1,085,057	-31.2%	2,005,237	1,952,823	-3%	-545,154	-15.2%
HARWICH	2,112,512	1,674,024	-20.8%	458,122	626,791	37%	-269,819	-10.5%
HATFIELD	713,630	696,177	-2.4%	316,641	273,327	-14%	-60,767	-5.9%
HAVERHILL	35,632,563	35,680,208	0.1%	10,977,822	7,064,071	-36%	-3,866,106	-8.3%
HAWLEY	26,869	11,452	-57.4%	52,173	54,781	5%	-12,809	-16.2%
HEATH	0	0		66,213	40,460	-39%	-25,753	-38.9%
HINGHAM	4,479,772	3,274,592	-26.9%	1,832,994	2,249,681	23%	-788,493	-12.5%
HINSDALE	100,372	44,320	-55.8%	221,710	23,675	-89%	-254,087	-78.9%
HOLBROOK	4,587,562	4,619,080	0.7%	1,617,540	968,097	-40%	-617,925	-10.0%
HOLDEN	215,029	125,235	-41.8%	1,743,958	2,692,496	54%	858,744	43.8%
HOLLAND	854,382	884,833	3.6%	182,419	64,823	-64%	-87,145	-8.4%
HOLLISTON	7,659,966	6,014,899	-21.5%	1,765,909	2,552,236	45%	-858,740	-9.1%
HOLYOKE	61,426,646	60,839,437	-1.0%	10,338,823	9,050,533	-12%	-1,875,499	-2.6%
HOPEDALE	5,285,423	5,120,975	-3.1%	668,096	758,177	13%	-74,367	-1.2%
HOPKINTON	4,613,747	2,795,066	-39.4%	928,189	2,285,044	146%	-461,826	-8.3%
HUBBARDSTON	0	0		383,391	58,962	-85%	-324,429	-84.6%
HUDSON	6,999,211	6,613,980	-5.5%	2,158,349	1,871,651	-13%	-671,929	-7.3%
HULL	4,891,379	3,409,306	-30.3%	2,777,578	3,179,420	14%	-1,080,231	-14.1%
HUNTINGTON	0	177,492		323,434	330,265	2%	184,323	57.0%
IPSWICH	2,902,432	2,324,417	-19.9%	2,138,101	2,139,355	0%	-576,761	-11.4%
KINGSTON	3,227,833	3,537,720	9.6%	974,973	575,372	-41%	-89,714	-2.1%
LAKEVILLE	2,020,222	2,194,910	8.6%	792,919	0	-100%	-618,231	-22.0%
LANCASTER	0	0		1,000,958	1,058,066	6%	57,108	5.7%
LANESBOROUGH	660,241	567,010	-14.1%	382,329	536,363	40%	60,803	5.8%
LAWRENCE	113,754,835	110,811,107	-2.6%	20,141,086	15,849,128	-21%	-7,235,686	-5.4%
LEE	1,944,285	1,657,156	-14.8%	691,073	579,691	-16%	-398,511	-15.1%
LEICESTER	9,276,592	9,227,252	-0.5%	1,785,629	1,338,654	-25%	-496,315	-4.5%

Community	Education Aid (excluding SBA)			Unrestricted Aid (before 9C cuts)			Total Change	
	FY03	FY04	%chg	FY03	FY04	%chg	Dollar chg	%chg
LENOX	1,387,276	593,345	-57.2%	650,342	1,141,554	76%	-302,719	-14.9%
LEOMINSTER	30,916,633	33,410,287	8.1%	5,668,293	2,407,105	-58%	-767,534	-2.1%
LEVERETT	283,230	182,656	-35.5%	189,610	642,046	239%	351,862	74.4%
LEXINGTON	8,132,639	7,100,601	-12.7%	1,638,770	2,112,210	29%	-558,598	-5.7%
LEYDEN	0	0		73,724	91,804	25%	18,080	24.5%
LINCOLN	1,345,988	1,338,940	-0.5%	989,821	828,139	-16%	-168,730	-7.2%
LITTLETON	2,014,840	2,110,250	4.7%	783,061	378,446	-52%	-309,205	-11.1%
LONGMEADOW	4,769,493	3,094,028	-35.1%	1,390,886	2,477,334	78%	-589,017	-9.6%
LOWELL	112,714,918	113,596,064	0.8%	28,199,864	20,665,223	-27%	-6,653,495	-4.7%
LUDLOW	9,661,642	10,125,834	4.8%	2,833,689	1,794,951	-37%	-574,546	-4.6%
LUNENBURG	3,830,771	4,874,284	27.2%	1,126,333	0	-100%	-82,820	-1.7%
LYNN	101,216,849	106,670,569	5.4%	26,270,016	16,880,163	-36%	-3,936,133	-3.1%
LYNNFIELD	2,592,321	2,133,246	-17.7%	1,259,435	1,445,753	15%	-272,757	-7.1%
MALDEN	27,084,449	29,252,963	8.0%	15,342,766	9,810,351	-36%	-3,363,901	-7.9%
MANCHESTER	152,920	250,269	63.7%	252,628	378,666	50%	223,387	55.1%
MANSFIELD	10,294,942	11,828,422	14.9%	2,374,070	710,224	-70%	-130,366	-1.0%
MARBLEHEAD	3,983,324	3,425,140	-14.0%	1,253,876	1,294,668	3%	-517,392	-9.9%
MARION	535,795	542,537	1.3%	236,402	354,139	50%	124,479	16.1%
MARLBOROUGH	7,977,743	10,419,822	30.6%	6,529,768	2,464,381	-62%	-1,623,308	-11.2%
MARSHFIELD	12,266,050	12,442,319	1.4%	2,397,121	1,296,149	-46%	-924,703	-6.3%
MASHPEE	5,144,055	1,753,908	-65.9%	378,928	3,482,530	819%	-286,545	-5.2%
MATTAPOISETT	700,742	602,365	-14.0%	495,850	880,030	77%	285,803	23.9%
MAYNARD	2,909,969	2,321,592	-20.2%	1,871,674	1,796,687	-4%	-663,364	-13.9%
MEDFIELD	3,590,331	4,098,195	14.1%	1,853,502	642,684	-65%	-702,954	-12.9%
MEDFORD	13,928,777	9,853,524	-29.3%	15,100,185	15,057,581	0%	-4,117,857	-14.2%
MEDWAY	6,324,970	7,687,929	21.5%	1,276,275	0	-100%	86,684	1.1%
MELROSE	7,206,292	6,846,728	-5.0%	6,460,156	4,779,351	-26%	-2,040,369	-14.9%
MENDON	0	16,647		396,159	505,322	28%	125,810	31.8%
MERRIMAC	0	0		768,700	33,741	-96%	-734,959	-95.6%
METHUEN	26,292,844	30,927,842	17.6%	5,607,607	239,277	-96%	-733,332	-2.3%
MIDDLEBOROUGH	14,283,106	16,560,797	15.9%	2,595,796	0	-100%	-318,105	-1.9%
MIDDLEFIELD	0	13,319		61,221	175,424	187%	127,522	208.3%
MIDDLETON	1,191,960	783,281	-34.3%	515,466	1,225,978	138%	301,833	17.7%
MILFORD	12,183,931	9,638,525	-20.9%	3,224,119	4,500,264	40%	-1,269,261	-8.2%
MILLBURY	5,637,933	7,340,074	30.2%	1,827,466	0	-100%	-125,325	-1.7%
MILLIS	2,601,176	2,717,751	4.5%	1,211,341	710,251	-41%	-384,515	-10.1%
MILLVILLE	48,818	32,263	-33.9%	353,090	0	-100%	-369,645	-92.0%
MILTON	4,420,817	3,266,026	-26.1%	3,915,309	4,073,406	4%	-996,694	-12.0%
MONROE	49,473	17,324	-65.0%	26,435	47,112	78%	-11,472	-15.1%
MONSON	5,606,098	6,409,294	14.3%	1,290,003	0	-100%	-486,807	-7.1%
MONTAGUE	0	6,332		1,267,543	995,743	-21%	-265,468	-20.9%
MONTEREY	0	0		78,274	191,980	145%	113,706	145.3%
MONTGOMERY	0	7,386		86,512	181,596	110%	102,470	118.4%
MOUNT WASHINGT	12,574	8,842	-29.7%	77,774	68,465	-12%	-13,041	-14.4%
NAHANT	524,064	312,167	-40.4%	459,914	496,707	8%	-175,104	-17.8%
NANTUCKET	1,146,628	1,088,002	-5.1%	143,183	87,958	-39%	-113,851	-8.8%
NATICK	6,176,582	4,717,888	-23.6%	4,786,899	4,742,159	-1%	-1,503,434	-13.7%
NEEDHAM	5,799,118	5,018,052	-13.5%	1,911,374	2,145,327	12%	-547,113	-7.1%
NEW ASHFORD	75,425	67,258	-10.8%	25,708	24,246	-6%	-9,629	-9.5%
NEW BEDFORD	99,607,608	106,983,084	7.4%	24,700,636	13,576,836	-45%	-3,748,324	-3.0%
NEW BRAintree	0	0		134,178	297,839	122%	163,661	122.0%

Community	Education Aid (excluding SBA)			Unrestricted Aid (before 9C cuts)			Total Change	
	FY03	FY04	%chg	FY03	FY04	%chg	Dollar chg	%chg
NEW MARLBOROUGH	0	0		73,094	245,905	236%	172,811	236.4%
NEW SALEM	40,437	21,855	-46.0%	95,676	0	-100%	-114,258	-83.9%
NEWBURY	0	0		526,202	1,125,050	114%	598,848	113.8%
NEWBURYPORT	3,722,841	1,969,224	-47.1%	3,289,916	4,253,519	29%	-790,014	-11.3%
NEWTON	15,898,318	13,529,210	-14.9%	6,829,894	6,430,662	-6%	-2,768,340	-12.2%
NORFOLK	3,223,920	3,092,813	-4.1%	1,078,906	766,298	-29%	-443,715	-10.3%
NORTH ADAMS	14,355,923	14,087,960	-1.9%	4,683,001	3,567,104	-24%	-1,383,860	-7.3%
NORTH ANDOVER	5,505,763	3,619,755	-34.3%	2,246,970	3,257,248	45%	-875,730	-11.3%
NORTH ATTLEBOROUGH	17,191,752	17,791,846	3.5%	2,986,525	1,308,571	-56%	-1,077,860	-5.3%
NORTH BROOKFIELD	4,417,016	4,914,613	11.3%	836,693	106,955	-87%	-232,141	-4.4%
NORTH READING	3,305,109	3,722,525	12.6%	2,229,126	1,155,142	-48%	-656,568	-11.9%
NORTHAMPTON	9,463,841	6,019,670	-36.4%	4,795,076	6,684,046	39%	-1,555,201	-10.9%
NORTHBOROUGH	3,435,243	2,873,086	-16.4%	1,195,347	1,442,742	21%	-314,762	-6.8%
NORTHBRIDGE	12,096,064	12,157,618	0.5%	2,356,602	1,625,153	-31%	-669,895	-4.6%
NORTHFIELD	0	0		320,284	198,328	-38%	-121,956	-38.1%
NORTON	11,073,104	12,303,059	11.1%	2,130,284	554,243	-74%	-346,086	-2.6%
NORWELL	2,522,379	1,773,926	-29.7%	1,325,207	1,597,701	21%	-475,959	-12.4%
NORWOOD	4,748,915	3,659,364	-22.9%	5,818,989	5,603,556	-4%	-1,304,984	-12.3%
OAK BLUFFS	725,346	502,896	-30.7%	81,124	541,861	568%	238,287	29.5%
OAKHAM	63,589	81,366	28.0%	196,354	0	-100%	-178,577	-68.7%
ORANGE	5,557,021	4,718,201	-15.1%	1,651,434	994,087	-40%	-1,496,167	-20.8%
ORLEANS	502,363	547,247	8.9%	189,078	767,306	306%	623,112	90.1%
OTIS	0	12,309		64,447	158,409	146%	106,271	164.9%
OXFORD	8,112,932	9,009,027	11.0%	2,178,659	1,061,051	-51%	-221,513	-2.2%
PALMER	10,669,359	11,498,208	7.8%	1,899,741	600,454	-68%	-470,438	-3.7%
PAXTON	34,988	52,994	51.5%	521,156	359,203	-31%	-143,947	-25.9%
PEABODY	17,766,694	18,497,189	4.1%	8,725,605	4,224,945	-52%	-3,770,165	-14.2%
PELHAM	196,807	171,674	-12.8%	168,059	276,901	65%	83,709	22.9%
PEMBROKE	9,944,476	8,860,994	-10.9%	1,722,079	2,096,116	22%	-709,445	-6.1%
PEPPERELL	0	0		1,308,362	853,766	-35%	-454,596	-34.7%
PERU	39,868	14,602	-63.4%	121,519	3,617	-97%	-143,168	-88.7%
PETERSHAM	251,251	359,361	43.0%	137,177	68,041	-50%	38,974	10.0%
PHILLIPSTON	0	0		182,781	64,967	-64%	-117,814	-64.5%
PITTSFIELD	30,311,547	30,272,080	-0.1%	8,936,256	7,243,512	-19%	-1,732,211	-4.4%
PLAINFIELD	58,630	9,835	-83.2%	51,784	119,767	131%	19,188	17.4%
PLAINVILLE	2,329,078	2,647,427	13.7%	779,208	0	-100%	-460,859	-14.8%
PLYMOUTH	21,298,267	20,498,397	-3.8%	4,193,214	2,724,821	-35%	-2,268,263	-8.9%
PLYMPTON	661,937	595,663	-10.0%	244,745	523,663	114%	212,644	23.5%
PRINCETON	74,560	122,024	63.7%	409,596	426,089	4%	63,957	13.2%
PROVINCETOWN	373,528	247,206	-33.8%	218,353	283,236	30%	-61,439	-10.4%
QUINCY	16,710,914	17,846,254	6.8%	24,246,657	17,262,333	-29%	-5,848,984	-14.3%
RANDOLPH	11,987,023	13,029,986	8.7%	6,043,361	3,130,456	-48%	-1,869,942	-10.4%
RAYNHAM	375	0	-100.0%	1,146,302	102,363	-91%	-1,044,314	-91.1%
READING	6,772,576	7,734,879	14.2%	4,005,378	1,789,732	-55%	-1,253,343	-11.6%
REHOBOTH	0	14,853		944,158	691,055	-27%	-238,250	-25.2%
REVERE	23,911,230	28,128,151	17.6%	12,530,652	4,984,637	-60%	-3,329,094	-9.1%
RICHMOND	434,906	235,869	-45.8%	117,846	237,833	102%	-79,050	-14.3%
ROCHESTER	1,268,539	1,374,080	8.3%	439,489	0	-100%	-333,948	-19.6%
ROCKLAND	10,565,348	10,576,260	0.1%	2,939,288	2,425,268	-17%	-503,108	-3.7%
ROCKPORT	1,710,108	1,157,503	-32.3%	486,955	828,021	70%	-211,539	-9.6%
ROWE	58,117	49,695	-14.5%	5,769	3,081	-47%	-11,110	-17.4%

Community	Education Aid (excluding SBA)			Unrestricted Aid (before 9C cuts)			Total Change	
	FY03	FY04	%chg	FY03	FY04	%chg	Dollar chg	%chg
ROWLEY	0	0		638,202	319,357	-50%	-318,845	-50.0%
ROYALSTON	0	0		176,828	45,976	-74%	-130,852	-74.0%
RUSSELL	0	84,644		228,031	228,908	0%	85,521	37.5%
RUTLAND	65,615	88,784	35.3%	800,563	0	-100%	-777,394	-89.7%
SALEM	13,906,232	15,640,345	12.5%	8,116,011	3,688,781	-55%	-2,693,117	-12.2%
SALISBURY	0	0		676,325	655,087	-3%	-21,238	-3.1%
SANDSFIELD	88,354	131,531	48.9%	50,865	111,835	120%	104,147	74.8%
SANDWICH	5,590,990	7,794,327	39.4%	1,322,936	0	-100%	880,401	12.7%
SAUGUS	4,555,597	3,113,615	-31.7%	4,452,139	5,027,142	13%	-866,979	-9.6%
SAVOY	378,698	414,771	9.5%	157,766	107,735	-32%	-13,958	-2.6%
SCITUATE	4,493,863	3,929,759	-12.6%	2,478,770	2,176,657	-12%	-866,217	-12.4%
SEEKONK	3,909,069	2,951,606	-24.5%	1,244,667	1,528,724	23%	-673,406	-13.1%
SHARON	7,179,074	7,179,972	0.0%	1,542,858	1,022,972	-34%	-518,988	-6.0%
SHEFFIELD	0	0		254,111	163,414	-36%	-90,697	-35.7%
SHELBURNE	0	0		264,441	573,800	117%	309,359	117.0%
SHERBORN	454,092	356,333	-21.5%	240,351	450,960	88%	112,850	16.3%
SHIRLEY	4,712,491	4,335,776	-8.0%	1,410,143	1,591,989	13%	-194,869	-3.2%
SHREWSBURY	9,204,513	11,362,843	23.4%	2,932,868	143,435	-95%	-631,103	-5.2%
SHUTESBURY	589,661	506,867	-14.0%	159,388	278,175	75%	35,993	4.8%
SOMERSET	3,628,626	3,312,250	-8.7%	1,459,961	1,345,658	-8%	-430,679	-8.5%
SOMERVILLE	25,620,440	24,309,620	-5.1%	31,661,812	25,974,245	-18%	-6,998,387	-12.2%
SOUTH HADLEY	6,544,892	6,457,388	-1.3%	2,604,906	1,593,026	-39%	-1,099,384	-12.0%
SOUTHAMPTON	2,346,438	2,094,214	-10.7%	581,183	300,093	-48%	-533,314	-18.2%
SOUTHBOROUGH	2,494,471	1,496,707	-40.0%	433,129	1,304,778	201%	-126,115	-4.3%
SOUTHBRIDGE	15,110,065	16,036,271	6.1%	3,553,329	1,420,451	-60%	-1,206,672	-6.5%
SOUTHWICK	51,432	202,577	293.9%	1,104,675	859,395	-22%	-94,135	-8.1%
SPENCER	219,706	745,212	239.2%	2,123,544	1,064,297	-50%	-533,741	-22.8%
SPRINGFIELD	216,505,586	222,629,271	2.8%	36,248,060	21,997,465	-39%	-8,126,910	-3.2%
STERLING	0	0		702,403	1,419,375	102%	716,972	102.1%
STOCKBRIDGE	0	0		113,207	356,295	215%	243,088	214.7%
STONEHAM	3,518,660	2,854,298	-18.9%	4,640,671	4,248,183	-8%	-1,056,850	-13.0%
STOUGHTON	10,105,402	10,846,118	7.3%	3,531,643	2,056,822	-42%	-734,105	-5.4%
STOW	0	0		444,169	1,403,882	216%	959,713	216.1%
STURBRIDGE	1,370,001	1,797,349	31.2%	796,002	583,095	-27%	214,441	9.9%
SUDBURY	3,894,244	3,246,739	-16.6%	1,701,812	2,549,937	50%	200,620	3.6%
SUNDERLAND	934,351	1,134,882	21.5%	585,338	382,884	-35%	-1,923	-0.1%
SUTTON	4,874,871	5,100,891	4.6%	816,217	407,664	-50%	-182,533	-3.2%
SWAMPSCOTT	2,619,696	1,831,103	-30.1%	1,464,674	1,773,559	21%	-479,708	-11.7%
SWANSEA	5,232,902	5,075,477	-3.0%	1,942,303	1,409,186	-27%	-690,542	-9.6%
TAUNTON	37,218,304	44,356,000	19.2%	9,048,508	23,151	-100%	-1,887,661	-4.1%
TEMPLETON	0	0		1,288,606	0	-100%	-1,288,606	-100.0%
TEWKSBURY	12,231,245	12,049,315	-1.5%	3,080,031	1,884,407	-39%	-1,377,554	-9.0%
TISBURY	438,118	406,373	-7.2%	109,821	474,785	332%	333,219	60.8%
TOLLAND	0	3,999		33,972	112,435	231%	82,462	242.7%
TOPSFIELD	777,514	807,469	3.9%	781,564	1,116,216	43%	364,607	23.4%
TOWNSEND	0	0		1,280,163	2,113,782	65%	833,619	65.1%
TRURO	372,686	329,746	-11.5%	31,135	33,623	8%	-40,452	-10.0%
TYNGSBOROUGH	6,464,743	6,498,622	0.5%	937,975	668,741	-29%	-235,355	-3.2%
TYRINGHAM	50,542	30,649	-39.4%	15,338	14,703	-4%	-20,528	-31.2%
UPTON	0	4,982		593,755	47,786	-92%	-540,987	-91.1%
UXBRIDGE	8,596,912	10,072,618	17.2%	1,474,293	0	-100%	1,413	0.0%

Community	Education Aid (excluding SBA)			Unrestricted Aid (before 9C cuts)			Total Change	
	FY03	FY04	%chg	FY03	FY04	%chg	Dollar chg	%chg
WAKEFIELD	5,175,899	3,050,409	-41.1%	4,159,629	5,123,435	23%	-1,161,684	-12.4%
WALES	770,154	653,654	-15.1%	239,969	342,057	43%	-14,412	-1.4%
WALPOLE	6,078,115	3,667,538	-39.7%	3,025,644	5,085,366	68%	-350,855	-3.9%
WALTHAM	8,154,185	5,367,959	-34.2%	12,133,047	11,920,846	-2%	-2,998,427	-14.8%
WARE	7,294,424	7,795,471	6.9%	1,710,092	541,111	-68%	-667,934	-7.4%
WAREHAM	12,113,325	13,782,794	13.8%	2,149,209	0	-100%	-479,740	-3.4%
WARREN	0	324,033		723,393	0	-100%	-399,360	-55.2%
WARWICK	0	0		161,270	78,068	-52%	-83,202	-51.6%
WASHINGTON	15,088	11,717	-22.3%	114,818	162,582	42%	44,393	34.2%
WATERTOWN	3,337,899	2,294,598	-31.3%	8,356,516	7,251,268	-13%	-2,148,549	-18.4%
WAYLAND	3,472,341	2,815,982	-18.9%	1,070,117	1,211,360	13%	-515,116	-11.3%
WEBSTER	7,688,473	8,171,705	6.3%	2,521,878	1,570,661	-38%	-467,985	-4.6%
WELLESLEY	4,947,229	4,754,382	-3.9%	1,482,988	1,199,205	-19%	-476,630	-7.4%
WELLFLEET	156,366	116,185	-25.7%	66,309	368,984	456%	262,494	117.9%
WENDELL	64,557	34,892	-46.0%	288,506	471,669	63%	153,498	43.5%
WENHAM	0	0		501,462	661,548	32%	160,086	31.9%
WEST BOYLSTON	2,765,371	2,881,366	4.2%	779,943	509,082	-35%	-154,866	-4.4%
WEST BRIDGEWATER	2,109,464	1,288,797	-38.9%	727,861	1,314,856	81%	-233,672	-8.2%
WEST BROOKFIELD	0	76,843		467,564	697,793	49%	307,072	65.7%
WEST NEWBURY	0	0		299,671	746,496	149%	446,825	149.1%
WEST SPRINGFIELD	13,744,685	14,849,161	8.0%	3,354,930	1,367,060	-59%	-883,394	-5.2%
WEST STOCKBRIDGE	0	0		110,190	294,511	167%	184,321	167.3%
WEST TISBURY	0	0		381,997	917,741	140%	535,744	140.2%
WESTBOROUGH	3,593,728	3,083,172	-14.2%	1,226,242	1,304,457	6%	-432,341	-9.0%
WESTFIELD	28,455,956	33,547,765	17.9%	6,020,268	0	-100%	-928,459	-2.7%
WESTFORD	10,989,554	9,708,835	-11.7%	2,460,843	2,179,348	-11%	-1,562,214	-11.6%
WESTHAMPTON	356,685	349,358	-2.1%	139,763	104,435	-25%	-42,655	-8.6%
WESTMINSTER	0	0		731,899	218,423	-70%	-513,476	-70.2%
WESTON	2,779,735	2,795,650	0.6%	408,032	171,127	-58%	-220,990	-6.9%
WESTPORT	4,011,317	5,244,838	30.8%	1,400,918	53,561	-96%	-113,836	-2.1%
WESTWOOD	3,318,492	2,922,494	-11.9%	789,811	875,465	11%	-310,344	-7.6%
WEYMOUTH	20,617,645	22,051,348	7.0%	10,436,981	5,459,320	-48%	-3,543,958	-11.4%
WHATELY	161,335	305,710	89.5%	127,359	56,497	-56%	73,513	25.5%
WHITMAN	1,405	71,823		2,266,320	1,523,153	-33%	-672,749	-29.7%
WILBRAHAM	0	31,427		1,268,604	0	-100%	-1,237,177	-97.5%
WILLIAMSBURG	445,228	537,576	20.7%	319,422	191,805	-40%	-35,269	-4.6%
WILLIAMSTOWN	1,168,433	539,922	-53.8%	1,011,737	1,951,092	93%	310,844	14.3%
WILMINGTON	4,617,626	5,150,559	11.5%	2,941,071	1,579,644	-46%	-828,494	-11.0%
WINCHENDON	11,076,490	10,976,320	-0.9%	1,663,085	1,488,127	-11%	-275,128	-2.2%
WINCHESTER	3,921,179	2,907,999	-25.8%	1,728,530	2,047,882	18%	-693,828	-12.3%
WINDSOR	43,133	16,867	-60.9%	117,294	170,158	45%	26,598	16.6%
WINTHROP	5,184,027	6,432,490	24.1%	5,336,706	2,618,555	-51%	-1,469,688	-14.0%
WOBURN	6,419,629	4,412,821	-31.3%	7,525,827	7,483,903	-1%	-2,048,732	-14.7%
WORCESTER	159,496,010	165,497,095	3.8%	45,680,060	29,623,774	-35%	-10,055,201	-4.9%
WORTHINGTON	0	24,299		124,737	331,249	166%	230,811	185.0%
WRENTHAM	3,339,860	3,319,581	-0.6%	1,210,226	824,271	-32%	-406,234	-8.9%
YARMOUTH	0	0		1,266,159	418,864	-67%	-847,295	-66.9%