

MEMORANDUM

TO: Municipal Chief Executives
FR: Heath Fahle, A&F Federal Funds Office
DT: June 1, 2021
RE: Applying for Coronavirus Local Fiscal Recovery Fund (CLFRF) Funding

The American Rescue Plan Act of 2021, Pub. L. No. 117-2 (March 11, 2021) (ARPA), provides local governments with federal resources through the new Coronavirus Local Fiscal Recovery Fund (CLFRF) to respond to the public health emergency caused by the Coronavirus Disease (COVID-19).

ARPA allocates funds to municipalities through two classifications, including “metropolitan cities” and “nonentitlement units” (NEUs).¹ This memorandum summarizes the steps required for NEUs to receive allocations through the CLFRF.

Allocations and Timing

The CLFRF allocates approximately \$3.4 billion to counties and municipalities in Massachusetts, including:

- Municipal allocation of \$2.0 billion, comprised of \$1.7 billion for metropolitan cities and \$385 million for NEUs
- County allocation of \$1.3 billion
 - The county allocation for abolished counties, approximately \$945 million, will be reallocated to the municipalities in those counties on a per capita basis
 - The county allocation in functional counties, approximately \$393 million, will be available to county governments directly from US Treasury

Officials in metropolitan cities should refer to the [memorandum of May 19, 2021](#) for application information.

Massachusetts NEUs are now able access their municipal allocation. Per statute, these funds will be disbursed in two tranches, with 50 percent available to NEUs as of the date of this memorandum and the remaining 50 percent available not less than 12 months after the municipality receives the first tranche.

Payments will be distributed by the Department of Revenue Division of Local Services (DLS) through the same process used for local aid (e.g., payments will be received in the same bank account as local aid payments). DLS will provide further guidance about accounting for these funds.

¹ Please see the attached table for municipal classifications.

Administrative Responsibilities

The CLFRF is administered by the US Department of the Treasury (hereafter, “US Treasury” or “Treasury”). Municipalities are responsible for determining eligible uses, ensuring compliance with all relevant federal rules and regulations, and adhering to reporting requirements. These responsibilities are described in the relevant federal guidance related to the program, including the following items:

- Program guidance in the form of the “Interim Final Rule”: <https://public-inspection.federalregister.gov/2021-10283.pdf>
- FAQs: <https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf>
- Fact Sheet: <https://home.treasury.gov/system/files/136/SLFRP-Fact-Sheet-FINAL1-508A.pdf>
- Quick Reference Guide: <https://home.treasury.gov/system/files/136/SLFRP-Quick-Reference-Guide-FINAL-508a.pdf>

Unlike previous federal allocations provided in response to COVID-19, each municipality is the “prime recipient” of federal funds responsible to US Treasury for all aspects of administration and subject to federal clawbacks associated with compliance failures. The Commonwealth will not make eligibility determinations for this program.

County Reallocations

ARPA allocates \$1.3 billion to Massachusetts counties through the CLFRF. Approximately \$945 million of this amount is dedicated to abolished county governments. Per statute, the Commonwealth will reallocate these funds to the relevant municipalities on a per capita basis. The Commonwealth awaits further guidance from Treasury related to the timing and process for distributing these funds.

Approximately \$393 million is available to county governments as depicted in Figure 1. Funds are available to these entities directly from the US Treasury. The Commonwealth has no ability to alter these allocations.

ARPA: Massachusetts Counties	
County	Amount (\$)
Norfolk	137,282,758
Bristol	109,786,776
Plymouth	101,237,378
Barnstable	41,370,811
Dukes	3,366,538
Total	393,044,261

Figure 1: CLFRF Allocations to Massachusetts county governments

Application Process

To apply to the Commonwealth for the first tranche of CLFRF funding, NEUs must complete the [application form](#). The following information is required to complete the application:

- Local government name, Entity's Taxpayer Identification Number, DUNS number, and address
- Authorized representative name, title, and email
- Contact person name, title, phone, and email
- Financial institution information (e.g., routing and account number, financial institution name and contact information)
- Total NEU budget (defined as the annual total operating budget, including general fund and other funds, in effect as of January 27, 2020) or top-line expenditure total (in exceptional cases in which the NEU does not adopt a formal budget)
- [Award terms and conditions agreement](#) (as provided by Treasury to be signed)
- [Assurances of compliance with Title VI of the Civil Rights Act of 1964](#) (as provided by Treasury to be signed)

Additionally, if a municipality so chooses, it can request to decline its funding allocation and transfer funds to the Commonwealth. Page 95 of the [Interim Final Rule](#) (IFR) outlines the process by which a municipality may choose to do so.

Contact

Future Commonwealth activity related to the Coronavirus Local Fiscal Recovery Fund will be coordinated by the Executive Office for Administration & Finance (A&F) Federal Funds Office (FFO). Please contact Brendan Sweeney, Assistant Director for Federal Funds – Municipal, at Brendan.S.Sweeney@mass.gov or via telephone at (857) 338-0011.

Coronavirus Local Fiscal Recovery Fund Allocations by Municipality
County Reallocation amounts are under further review

ARPA Coronavirus Local Fiscal Recovery Fund Allocations by Municipality																
Municipality	Population	County	CD1	CD2	US Treasury Classification	QCTs	Municipal Per		County		Total Amount	Total Per	County Amt per Capita	Implied Total Amount with County	Implied Total Amount Per Capita	
							Allocation	Capita Amount	Reallocation	Per Capita		Capita Amount				
Abington	16,668	Plymouth	8th		Nonentitlement Unit	0	1,744,615	105	0	0	1,744,615	105	3,237,564	194	4,982,179	299
Acton	23,662	Middlesex	3rd		Nonentitlement Unit	0	2,476,667	105	4,596,066	194	7,072,733	299	0	0	7,072,733	299
Acushnet	10,625	Bristol	9th		Nonentitlement Unit	0	1,112,103	105	0	0	1,112,103	105	2,063,782	194	3,175,885	299
Adams	8,010	Berkshire	1st		Nonentitlement Unit	0	838,395	105	1,555,849	194	2,394,244	299	0	0	2,394,244	299
Agawam	28,613	Hampden	1st		Nonentitlement Unit	0	2,994,881	105	5,557,740	194	8,552,621	299	0	0	8,552,621	299
Alford	488	Berkshire	1st		Nonentitlement Unit	0	51,078	105	94,788	194	145,867	299	0	0	145,867	299
Amesbury	17,532	Essex	6th		Nonentitlement Unit	0	1,835,049	105	3,405,385	194	5,240,435	299	0	0	5,240,435	299
Amherst	39,924	Hampshire	2nd		Nonentitlement Unit	2	4,178,787	105	7,754,769	194	11,933,556	299	0	0	11,933,556	299
Andover	36,356	Essex	3rd	6th	Nonentitlement Unit	0	3,805,330	105	7,061,727	194	10,867,057	299	0	0	10,867,057	299
Aquinnah	320	Dukes	9th		Nonentitlement Unit	0	33,494	105	0	0	33,494	105	62,156	194	95,650	299
Arlington	45,531	Middlesex	5th		Metropolitan City	0	26,404,030	580	8,843,863	194	35,247,893	774	0	0	35,247,893	774
Ashburnham	6,348	Worcester	3rd		Nonentitlement Unit	0	664,436	105	1,233,025	194	1,897,461	299	0	0	1,897,461	299
Ashby	3,219	Middlesex	3rd		Nonentitlement Unit	0	336,928	105	625,253	194	962,181	299	0	0	962,181	299
Ashfield	1,717	Franklin	1st		Nonentitlement Unit	0	179,716	105	333,507	194	513,223	299	0	0	513,223	299
Ashland	17,807	Middlesex	5th		Nonentitlement Unit	0	1,863,833	105	3,458,801	194	5,322,634	299	0	0	5,322,634	299
Athol	11,732	Worcester	2nd		Nonentitlement Unit	0	1,227,971	105	2,278,803	194	3,506,775	299	0	0	3,506,775	299
Attleboro	45,237	Bristol	4th		Metropolitan City	1	9,557,617	211	0	0	9,557,617	211	8,786,757	194	18,344,374	406
Auburn	16,766	Worcester	2nd		Nonentitlement Unit	0	1,754,873	105	3,256,599	194	5,011,472	299	0	0	5,011,472	299
Avon	4,549	Norfolk	8th		Nonentitlement Unit	0	476,137	105	0	0	476,137	105	883,590	194	1,359,727	299
Ayer	8,196	Middlesex	3rd		Nonentitlement Unit	0	857,863	105	1,591,977	194	2,449,840	299	0	0	2,449,840	299
Barnstable	44,477	Barnstable	9th		Metropolitan City	2	7,692,669	173	0	0	7,692,669	173	8,639,136	194	16,331,805	367
Barre	5,578	Worcester	2nd		Nonentitlement Unit	0	583,841	105	1,083,461	194	1,667,302	299	0	0	1,667,302	299
Becket	1,716	Berkshire	1st		Nonentitlement Unit	0	179,611	105	333,313	194	512,924	299	0	0	512,924	299
Bedford	14,123	Middlesex	6th		Nonentitlement Unit	0	1,478,234	105	2,743,227	194	4,221,461	299	0	0	4,221,461	299
Belchertown	15,098	Hampshire	2nd		Nonentitlement Unit	0	1,580,286	105	2,932,609	194	4,512,895	299	0	0	4,512,895	299
Bellingham	17,270	Norfolk	2nd	4th	Nonentitlement Unit	0	1,807,626	105	0	0	1,807,626	105	3,354,495	194	5,162,121	299
Belmont	26,116	Middlesex	5th		Nonentitlement Unit	0	2,733,524	105	5,072,727	194	7,806,251	299	0	0	7,806,251	299
Berkley	6,851	Bristol	4th		Nonentitlement Unit	0	717,084	105	0	0	717,084	105	1,330,726	194	2,047,811	299
Berlin	3,240	Worcester	3rd		Nonentitlement Unit	0	339,126	105	629,332	194	968,458	299	0	0	968,458	299
Bernardston	2,090	Franklin	1st		Nonentitlement Unit	0	218,757	105	405,958	194	624,715	299	0	0	624,715	299
Beverly	42,174	Essex	6th		Nonentitlement Unit	1	4,414,292	105	8,191,805	194	12,606,097	299	0	0	12,606,097	299
Billerica	43,367	Middlesex	6th		Nonentitlement Unit	0	4,539,161	105	8,423,531	194	12,962,693	299	0	0	12,962,693	299
Blackstone	9,288	Worcester	2nd		Nonentitlement Unit	0	972,162	105	1,804,085	194	2,776,247	299	0	0	2,776,247	299
Blandford	1,252	Hampden	1st		Nonentitlement Unit	0	131,045	105	243,186	194	374,231	299	0	0	374,231	299
Bolton	5,426	Worcester	3rd		Nonentitlement Unit	0	567,932	105	1,053,937	194	1,621,868	299	0	0	1,621,868	299
Boston	692,600	Suffolk	7th	8th	Metropolitan City	83	424,179,607	612	134,529,431	194	558,709,038	807	0	0	558,709,038	807
Bourne	19,762	Barnstable	9th		Nonentitlement Unit	1	2,068,460	105	0	0	2,068,460	105	3,838,537	194	5,906,997	299
Boxborough	5,793	Middlesex	3rd		Nonentitlement Unit	0	606,345	105	1,125,222	194	1,731,567	299	0	0	1,731,567	299
Boxford	8,332	Essex	6th		Nonentitlement Unit	0	872,098	105	1,618,393	194	2,490,492	299	0	0	2,490,492	299
Boylston	4,712	Worcester	2nd		Nonentitlement Unit	0	493,198	105	915,251	194	1,408,449	299	0	0	1,408,449	299

Coronavirus Local Fiscal Recovery Fund Allocations by Municipality
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Municipality	Population	County	CD1	CD2	US Treasury Classification	QCTs	Municipal Per		County		Total Amount	Total Per	County Amount	County Amt per Capita	Implied Total Amount with County	Implied Total Amount Per Capita
							Municipal Allocation	Capita Amount	County Reallocation	Per Capita		Capita Amount				
Braintree	37,190	Norfolk	8th		Nonentitlement Unit	0	3,892,624	105	0	0	3,892,624	105	7,223,722	194	11,116,345	299
Brewster	9,775	Barnstable	9th		Nonentitlement Unit	0	1,023,135	105	0	0	1,023,135	105	1,898,679	194	2,921,814	299
Bridgewater	27,619	Plymouth	8th		Nonentitlement Unit	0	2,890,841	105	0	0	2,890,841	105	5,364,667	194	8,255,508	299
Brimfield	3,680	Hampden	1st		Nonentitlement Unit	0	385,180	105	714,797	194	1,099,977	299	0	0	1,099,977	299
Brockton	95,708	Plymouth	8th		Metropolitan City	10	34,590,793	361	0	0	34,590,793	361	18,590,157	194	53,180,950	556
Brookfield	3,452	Worcester	1st		Nonentitlement Unit	0	361,316	105	670,511	194	1,031,826	299	0	0	1,031,826	299
Brookline	59,121	Norfolk	4th		Metropolitan City	1	32,406,450	548	0	0	32,406,450	548	11,483,561	194	43,890,011	742
Buckland	1,850	Franklin	1st		Nonentitlement Unit	0	193,637	105	359,341	194	552,978	299	0	0	552,978	299
Burlington	28,627	Middlesex	6th		Nonentitlement Unit	0	2,996,347	105	5,560,459	194	8,556,806	299	0	0	8,556,806	299
Cambridge	118,927	Middlesex	5th	7th	Metropolitan City	3	65,019,211	547	23,100,176	194	88,119,387	741	0	0	88,119,387	741
Canton	23,805	Norfolk	8th		Nonentitlement Unit	0	2,491,635	105	0	0	2,491,635	105	4,623,842	194	7,115,477	299
Carlisle	5,252	Middlesex	3rd		Nonentitlement Unit	0	549,719	105	1,020,139	194	1,569,859	299	0	0	1,569,859	299
Carver	11,767	Plymouth	9th		Nonentitlement Unit	1	1,231,635	105	0	0	1,231,635	105	2,285,602	194	3,517,237	299
Charlemont	1,233	Franklin	1st		Nonentitlement Unit	0	129,056	105	239,496	194	368,552	299	0	0	368,552	299
Charlton	13,713	Worcester	1st		Nonentitlement Unit	0	1,435,320	105	2,663,589	194	4,098,909	299	0	0	4,098,909	299
Chatham	5,982	Barnstable	9th		Nonentitlement Unit	0	626,127	105	0	0	626,127	105	1,161,933	194	1,788,061	299
Chelmsford	35,391	Middlesex	3rd		Nonentitlement Unit	0	3,704,325	105	6,874,287	194	10,578,612	299	0	0	10,578,612	299
Chelsea	39,690	Suffolk	7th		Nonentitlement Unit	7	4,154,295	105	7,709,317	194	11,863,612	299	0	0	11,863,612	299
Cheshire	3,129	Berkshire	1st		Nonentitlement Unit	0	327,508	105	607,772	194	935,279	299	0	0	935,279	299
Chester	1,369	Hampden	1st		Nonentitlement Unit	0	143,291	105	265,912	194	409,203	299	0	0	409,203	299
Chesterfield	1,249	Hampshire	1st		Nonentitlement Unit	0	130,731	105	242,604	194	373,335	299	0	0	373,335	299
Chicopee	55,126	Hampden	1st		Metropolitan City	1	28,828,571	523	10,707,579	194	39,536,150	717	0	0	39,536,150	717
Chilmark	922	Dukes	9th		Nonentitlement Unit	0	96,504	105	0	0	96,504	105	179,088	194	275,592	299
Clarksburg	1,638	Berkshire	1st		Nonentitlement Unit	0	171,447	105	318,162	194	489,609	299	0	0	489,609	299
Clinton	14,000	Worcester	3rd		Nonentitlement Unit	0	1,465,360	105	2,719,336	194	4,184,696	299	0	0	4,184,696	299
Cohasset	8,548	Norfolk	8th		Nonentitlement Unit	0	894,707	105	0	0	894,707	105	1,660,349	194	2,555,056	299
Colrain	1,661	Franklin	1st		Nonentitlement Unit	0	173,854	105	322,630	194	496,484	299	0	0	496,484	299
Concord	18,918	Middlesex	3rd		Nonentitlement Unit	0	1,980,120	105	3,674,600	194	5,654,719	299	0	0	5,654,719	299
Conway	1,873	Franklin	1st		Nonentitlement Unit	0	196,044	105	363,808	194	559,852	299	0	0	559,852	299
Cummington	874	Hampshire	1st		Nonentitlement Unit	0	91,480	105	169,764	194	261,245	299	0	0	261,245	299
Dalton	6,525	Berkshire	1st		Nonentitlement Unit	0	682,962	105	1,267,405	194	1,950,367	299	0	0	1,950,367	299
Danvers	27,549	Essex	6th		Nonentitlement Unit	0	2,883,514	105	5,351,070	194	8,234,584	299	0	0	8,234,584	299
Dartmouth	34,188	Bristol	9th		Nonentitlement Unit	0	3,578,409	105	0	0	3,578,409	105	6,640,618	194	10,219,027	299
Dedham	25,219	Norfolk	8th		Nonentitlement Unit	0	2,639,636	105	0	0	2,639,636	105	4,898,495	194	7,538,131	299
Deerfield	4,991	Franklin	2nd		Nonentitlement Unit	0	522,401	105	969,443	194	1,491,844	299	0	0	1,491,844	299
Dennis	13,871	Barnstable	9th		Nonentitlement Unit	0	1,451,858	105	0	0	1,451,858	105	2,694,279	194	4,146,137	299
Dighton	7,967	Bristol	4th		Nonentitlement Unit	0	833,894	105	0	0	833,894	105	1,547,496	194	2,381,391	299
Douglas	9,038	Worcester	2nd		Nonentitlement Unit	0	945,994	105	1,755,526	194	2,701,520	299	0	0	2,701,520	299
Dover	6,127	Norfolk	4th		Nonentitlement Unit	0	641,304	105	0	0	641,304	105	1,190,098	194	1,831,402	299
Dracut	31,634	Middlesex	3rd		Nonentitlement Unit	0	3,311,085	105	6,144,534	194	9,455,619	299	0	0	9,455,619	299

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							Municipal Allocation	Capita Amount	County Reallocation	Per Capita		Capita Amount				
Dudley	11,773	Worcester	1st		Nonentitlement Unit	0	1,232,263	105	2,286,767	194	3,519,030	299	0	0	3,519,030	299
Dunstable	3,403	Middlesex	3rd		Nonentitlement Unit	0	356,187	105	660,993	194	1,017,180	299	0	0	1,017,180	299
Duxbury	15,921	Plymouth	9th		Nonentitlement Unit	0	1,666,428	105	0	0	1,666,428	105	3,092,468	194	4,758,896	299
East Bridgewater	14,526	Plymouth	8th		Nonentitlement Unit	0	1,520,415	105	0	0	1,520,415	105	2,821,505	194	4,341,921	299
East Brookfield	2,210	Worcester	1st		Nonentitlement Unit	0	231,318	105	429,267	194	660,584	299	0	0	660,584	299
East Longmeadow	16,192	Hampden	1st		Nonentitlement Unit	0	1,694,793	105	3,145,106	194	4,839,899	299	0	0	4,839,899	299
Eastham	4,906	Barnstable	9th		Nonentitlement Unit	0	513,504	105	0	0	513,504	105	952,933	194	1,466,437	299
Easthampton	15,829	Hampshire	1st		Nonentitlement Unit	0	1,656,799	105	3,074,598	194	4,731,396	299	0	0	4,731,396	299
Easton	25,105	Bristol	4th		Nonentitlement Unit	0	2,627,704	105	0	0	2,627,704	105	4,876,352	194	7,504,056	299
Edgartown	4,348	Dukes	9th		Nonentitlement Unit	0	455,099	105	0	0	455,099	105	844,548	194	1,299,647	299
Egremont	1,205	Berkshire	1st		Nonentitlement Unit	0	126,126	105	234,057	194	360,183	299	0	0	360,183	299
Erving	1,750	Franklin	2nd		Nonentitlement Unit	0	183,170	105	339,917	194	523,087	299	0	0	523,087	299
Essex	3,799	Essex	6th		Nonentitlement Unit	0	397,636	105	737,911	194	1,135,547	299	0	0	1,135,547	299
Everett	46,451	Middlesex	7th		Nonentitlement Unit	6	4,861,959	105	9,022,562	194	13,884,521	299	0	0	13,884,521	299
Fairhaven	16,078	Bristol	9th		Nonentitlement Unit	0	1,682,861	105	0	0	1,682,861	105	3,122,963	194	4,805,824	299
Fall River	89,541	Bristol	4th	9th	Metropolitan City	12	69,599,142	777	0	0	69,599,142	777	17,392,290	194	86,991,432	972
Falmouth	30,993	Barnstable	9th		Nonentitlement Unit	1	3,243,993	105	0	0	3,243,993	105	6,020,027	194	9,264,019	299
Fitchburg	40,638	Worcester	3rd		Metropolitan City	3	23,345,004	574	7,893,455	194	31,238,459	769	0	0	31,238,459	769
Florida	715	Berkshire	1st		Nonentitlement Unit	0	74,838	105	138,880	194	213,718	299	0	0	213,718	299
Foxborough	18,399	Norfolk	4th		Nonentitlement Unit	0	1,925,797	105	0	0	1,925,797	105	3,573,790	194	5,499,587	299
Framingham	74,416	Middlesex	5th		Metropolitan City	5	12,373,262	166	14,454,436	194	26,827,698	361	0	0	26,827,698	361
Franklin	34,087	Norfolk	4th		Nonentitlement Unit	0	3,567,837	105	0	0	3,567,837	105	6,621,000	194	10,188,837	299
Freetown	9,394	Bristol	4th		Nonentitlement Unit	0	983,256	105	0	0	983,256	105	1,824,674	194	2,807,931	299
Gardner	20,683	Worcester	3rd		Nonentitlement Unit	1	2,164,860	105	4,017,430	194	6,182,290	299	0	0	6,182,290	299
Georgetown	8,768	Essex	6th		Nonentitlement Unit	0	917,734	105	1,703,081	194	2,620,815	299	0	0	2,620,815	299
Gill	1,465	Franklin	2nd		Nonentitlement Unit	0	153,339	105	284,559	194	437,899	299	0	0	437,899	299
Gloucester	30,430	Essex	6th		Metropolitan City	4	17,264,797	567	5,910,671	194	23,175,468	762	0	0	23,175,468	762
Goshen	1,059	Hampshire	1st		Nonentitlement Unit	0	110,844	105	205,698	194	316,542	299	0	0	316,542	299
Gosnold	75	Dukes	9th		Nonentitlement Unit	0	7,850	105	0	0	7,850	105	14,568	194	22,418	299
Grafton	18,883	Worcester	2nd		Nonentitlement Unit	0	1,976,456	105	3,667,801	194	5,644,258	299	0	0	5,644,258	299
Granby	6,291	Hampshire	1st		Nonentitlement Unit	0	658,470	105	1,221,953	194	1,880,423	299	0	0	1,880,423	299
Granville	1,611	Hampden	1st		Nonentitlement Unit	0	168,621	105	312,918	194	481,539	299	0	0	481,539	299
Great Barrington	6,945	Berkshire	1st		Nonentitlement Unit	0	726,923	105	1,348,985	194	2,075,908	299	0	0	2,075,908	299
Greenfield	17,258	Franklin	2nd		Nonentitlement Unit	2	1,806,370	105	3,352,164	194	5,158,534	299	0	0	5,158,534	299
Groton	11,325	Middlesex	3rd		Nonentitlement Unit	0	1,185,371	105	2,199,748	194	3,385,120	299	0	0	3,385,120	299
Groveland	6,849	Essex	6th		Nonentitlement Unit	0	716,875	105	1,330,338	194	2,047,213	299	0	0	2,047,213	299
Hadley	5,342	Hampshire	2nd		Nonentitlement Unit	0	559,139	105	1,037,621	194	1,596,760	299	0	0	1,596,760	299
Halifax	7,896	Plymouth	9th		Nonentitlement Unit	0	826,463	105	0	0	826,463	105	1,533,705	194	2,360,168	299
Hamilton	8,051	Essex	6th		Nonentitlement Unit	0	842,687	105	1,563,812	194	2,406,499	299	0	0	2,406,499	299
Hampden	5,177	Hampden	1st		Nonentitlement Unit	0	541,869	105	1,005,572	194	1,547,441	299	0	0	1,547,441	299

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							Allocation	Capita Amount	Reallocation	Per Capita		Capita Amount				
Hancock	696	Berkshire	1st		Nonentitlement Unit	0	72,849	105	135,190	194	208,039	299	0	0	208,039	299
Hanover	14,570	Plymouth	9th		Nonentitlement Unit	0	1,525,021	105	0	0	1,525,021	105	2,830,052	194	4,355,073	299
Hanson	10,914	Plymouth	9th		Nonentitlement Unit	0	1,142,353	105	0	0	1,142,353	105	2,119,917	194	3,262,269	299
Hardwick	3,057	Worcester	2nd		Nonentitlement Unit	0	319,972	105	593,786	194	913,758	299	0	0	913,758	299
Harvard	6,620	Worcester	3rd		Nonentitlement Unit	0	692,906	105	1,285,857	194	1,978,763	299	0	0	1,978,763	299
Harwich	12,142	Barnstable	9th		Nonentitlement Unit	0	1,270,886	105	0	0	1,270,886	105	2,358,441	194	3,629,327	299
Hatfield	3,251	Hampshire	2nd		Nonentitlement Unit	0	340,277	105	631,469	194	971,746	299	0	0	971,746	299
Haverhill	64,014	Essex	3rd		Metropolitan City	3	25,039,680	391	12,433,969	194	37,473,649	585	0	0	37,473,649	585
Hawley	334	Franklin	1st		Nonentitlement Unit	0	34,959	105	64,876	194	99,835	299	0	0	99,835	299
Heath	695	Franklin	1st		Nonentitlement Unit	0	72,745	105	134,996	194	207,740	299	0	0	207,740	299
Hingham	24,679	Plymouth	8th		Nonentitlement Unit	0	2,583,115	105	0	0	2,583,115	105	4,793,606	194	7,376,722	299
Hinsdale	1,911	Berkshire	1st		Nonentitlement Unit	0	200,022	105	371,189	194	571,211	299	0	0	571,211	299
Holbrook	11,033	Norfolk	8th		Nonentitlement Unit	0	1,154,808	105	0	0	1,154,808	105	2,143,031	194	3,297,839	299
Holden	19,303	Worcester	2nd		Nonentitlement Unit	0	2,020,417	105	3,749,381	194	5,769,799	299	0	0	5,769,799	299
Holland	2,482	Hampden	1st		Nonentitlement Unit	0	259,787	105	482,099	194	741,887	299	0	0	741,887	299
Holliston	14,912	Middlesex	5th		Nonentitlement Unit	0	1,560,817	105	2,896,481	194	4,457,299	299	0	0	4,457,299	299
Holyoke	40,117	Hampden	1st		Metropolitan City	6	29,894,310	745	7,792,257	194	37,686,567	939	0	0	37,686,567	939
Hopedale	5,951	Worcester	4th		Nonentitlement Unit	0	622,883	105	1,155,912	194	1,778,795	299	0	0	1,778,795	299
Hopkinton	18,470	Middlesex	4th		Nonentitlement Unit	0	1,933,228	105	3,587,581	194	5,520,809	299	0	0	5,520,809	299
Hubbardston	4,829	Worcester	2nd		Nonentitlement Unit	0	505,444	105	937,977	194	1,443,421	299	0	0	1,443,421	299
Hudson	19,864	Middlesex	3rd		Nonentitlement Unit	0	2,079,136	105	3,858,349	194	5,937,485	299	0	0	5,937,485	299
Hull	10,475	Plymouth	8th		Nonentitlement Unit	0	1,096,403	105	0	0	1,096,403	105	2,034,646	194	3,131,049	299
Huntington	2,169	Hampshire	1st		Nonentitlement Unit	0	227,026	105	421,303	194	648,329	299	0	0	648,329	299
Ipswich	14,074	Essex	6th		Nonentitlement Unit	1	1,473,105	105	2,733,710	194	4,206,815	299	0	0	4,206,815	299
Kingston	13,863	Plymouth	9th		Nonentitlement Unit	0	1,451,020	105	0	0	1,451,020	105	2,692,725	194	4,143,745	299
Lakeville	11,561	Plymouth	4th		Nonentitlement Unit	0	1,210,073	105	0	0	1,210,073	105	2,245,589	194	3,455,662	299
Lancaster	8,082	Worcester	3rd		Nonentitlement Unit	0	845,931	105	1,569,834	194	2,415,765	299	0	0	2,415,765	299
Lanesborough	2,940	Berkshire	1st		Nonentitlement Unit	0	307,726	105	571,061	194	878,786	299	0	0	878,786	299
Lawrence	80,028	Essex	3rd		Metropolitan City	16	41,807,344	522	15,544,501	194	57,351,845	717	0	0	57,351,845	717
Lee	5,664	Berkshire	1st		Nonentitlement Unit	0	592,843	105	1,100,166	194	1,693,008	299	0	0	1,693,008	299
Leicester	11,341	Worcester	2nd		Nonentitlement Unit	0	1,187,046	105	2,202,856	194	3,389,902	299	0	0	3,389,902	299
Lenox	4,944	Berkshire	1st		Nonentitlement Unit	0	517,481	105	960,314	194	1,477,795	299	0	0	1,477,795	299
Leominster	41,716	Worcester	2nd		Metropolitan City	1	11,842,399	284	8,102,844	194	19,945,243	478	0	0	19,945,243	478
Leverett	1,837	Franklin	2nd		Nonentitlement Unit	0	192,276	105	356,816	194	549,092	299	0	0	549,092	299
Lexington	33,132	Middlesex	5th		Nonentitlement Unit	0	3,467,879	105	6,435,503	194	9,903,381	299	0	0	9,903,381	299
Leyden	715	Franklin	1st		Nonentitlement Unit	0	74,838	105	138,880	194	213,718	299	0	0	213,718	299
Lincoln	7,052	Middlesex	5th		Nonentitlement Unit	0	738,123	105	1,369,768	194	2,107,891	299	0	0	2,107,891	299
Littleton	10,227	Middlesex	3rd		Nonentitlement Unit	0	1,070,445	105	1,986,475	194	3,056,920	299	0	0	3,056,920	299
Longmeadow	15,705	Hampden	1st		Nonentitlement Unit	0	1,643,820	105	3,050,512	194	4,694,332	299	0	0	4,694,332	299
Lowell	110,997	Middlesex	3rd		Metropolitan City	15	54,450,130	491	21,559,866	194	76,009,996	685	0	0	76,009,996	685

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							Municipal Allocation	Capita Amount	County Reallocation	Per Capita						
Ludlow	21,233	Hampden	1st		Nonentitlement Unit	0	2,222,427	105	4,124,261	194	6,346,689	299	0	0	6,346,689	299
Lunenburg	11,736	Worcester	3rd		Nonentitlement Unit	0	1,228,390	105	2,279,580	194	3,507,971	299	0	0	3,507,971	299
Lynn	94,299	Essex	6th		Metropolitan City	17	56,818,440	603	18,316,475	194	75,134,915	797	0	0	75,134,915	797
Lynnfield	12,999	Essex	6th		Nonentitlement Unit	0	1,360,587	105	2,524,903	194	3,885,490	299	0	0	3,885,490	299
Malden	60,470	Middlesex	5th		Metropolitan City	4	34,028,561	563	11,745,589	194	45,774,150	757	0	0	45,774,150	757
Manchester By The Sea	5,434	Essex	6th		Nonentitlement Unit	0	568,769	105	1,055,491	194	1,624,260	299	0	0	1,624,260	299
Mansfield	24,470	Bristol	4th		Nonentitlement Unit	0	2,561,240	105	0	0	2,561,240	105	4,753,011	194	7,314,250	299
Marblehead	20,555	Essex	6th		Nonentitlement Unit	0	2,151,462	105	3,992,568	194	6,144,030	299	0	0	6,144,030	299
Marion	5,188	Plymouth	9th		Nonentitlement Unit	0	543,020	105	0	0	543,020	105	1,007,708	194	1,550,729	299
Marlborough	39,597	Middlesex	3rd		Nonentitlement Unit	0	4,144,561	105	7,691,253	194	11,835,814	299	0	0	11,835,814	299
Marshfield	25,967	Plymouth	9th		Nonentitlement Unit	0	2,717,928	105	0	0	2,717,928	105	5,043,785	194	7,761,714	299
Mashpee	14,229	Barnstable	9th		Nonentitlement Unit	0	1,489,329	105	0	0	1,489,329	105	2,763,816	194	4,253,145	299
Mattapoisett	6,401	Plymouth	9th		Nonentitlement Unit	0	669,983	105	0	0	669,983	105	1,243,319	194	1,913,303	299
Maynard	11,336	Middlesex	3rd		Nonentitlement Unit	0	1,186,523	105	2,201,885	194	3,388,408	299	0	0	3,388,408	299
Medfield	12,955	Norfolk	4th		Nonentitlement Unit	0	1,355,981	105	0	0	1,355,981	105	2,516,357	194	3,872,338	299
Medford	57,341	Middlesex	5th		Metropolitan City	0	37,409,525	652	11,137,817	194	48,547,342	847	0	0	48,547,342	847
Medway	13,479	Norfolk	4th		Nonentitlement Unit	0	1,410,827	105	0	0	1,410,827	105	2,618,138	194	4,028,965	299
Melrose	28,016	Middlesex	5th		Nonentitlement Unit	0	2,932,394	105	5,441,780	194	8,374,174	299	0	0	8,374,174	299
Mendon	6,223	Worcester	2nd		Nonentitlement Unit	0	651,352	105	1,208,745	194	1,860,097	299	0	0	1,860,097	299
Merrimac	6,960	Essex	6th		Nonentitlement Unit	0	728,493	105	1,351,898	194	2,080,392	299	0	0	2,080,392	299
Methuen	50,706	Essex	3rd		Metropolitan City	1	9,978,445	197	9,849,046	194	19,827,491	391	0	0	19,827,491	391
Middleborough	25,463	Plymouth	9th		Nonentitlement Unit	0	2,665,175	105	0	0	2,665,175	105	4,945,889	194	7,611,065	299
Middlefield	534	Hampshire	1st		Nonentitlement Unit	0	55,893	105	103,723	194	159,616	299	0	0	159,616	299
Middleton	10,110	Essex	6th		Nonentitlement Unit	0	1,058,199	105	1,963,749	194	3,021,948	299	0	0	3,021,948	299
Milford	29,101	Worcester	4th		Nonentitlement Unit	0	3,045,960	105	5,652,528	194	8,698,488	299	0	0	8,698,488	299
Millbury	13,947	Worcester	2nd		Nonentitlement Unit	0	1,459,812	105	2,709,041	194	4,168,854	299	0	0	4,168,854	299
Millis	8,310	Norfolk	4th		Nonentitlement Unit	0	869,796	105	0	0	869,796	105	1,614,120	194	2,483,916	299
Millville	3,257	Worcester	2nd		Nonentitlement Unit	0	340,905	105	632,634	194	973,540	299	0	0	973,540	299
Milton	27,593	Norfolk	7th	8th	Nonentitlement Unit	0	2,888,119	105	0	0	2,888,119	105	5,359,617	194	8,247,736	299
Monroe	115	Franklin	1st		Nonentitlement Unit	0	12,037	105	22,337	194	34,374	299	0	0	34,374	299
Monson	8,787	Hampden	1st		Nonentitlement Unit	0	919,723	105	1,706,772	194	2,626,494	299	0	0	2,626,494	299
Montague	8,212	Franklin	2nd		Nonentitlement Unit	0	859,538	105	1,595,085	194	2,454,623	299	0	0	2,454,623	299
Monterey	924	Berkshire	1st		Nonentitlement Unit	0	96,714	105	179,476	194	276,190	299	0	0	276,190	299
Montgomery	866	Hampden	1st		Nonentitlement Unit	0	90,643	105	168,210	194	258,853	299	0	0	258,853	299
Mount Washington	157	Berkshire	1st		Nonentitlement Unit	0	16,433	105	30,495	194	46,928	299	0	0	46,928	299
Nahant	3,513	Essex	6th		Nonentitlement Unit	0	367,701	105	682,359	194	1,050,060	299	0	0	1,050,060	299
Nantucket	11,399	Nantucket	9th		Nonentitlement Unit	0	1,193,117	105	2,214,122	194	3,407,239	299	0	0	3,407,239	299
Natick	36,050	Middlesex	5th		Nonentitlement Unit	0	3,773,301	105	7,002,290	194	10,775,591	299	0	0	10,775,591	299

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							Municipal Allocation	Capita Amount	County Reallocation	Per Capita		Capita Amount				
Needham	31,388	Norfolk	4th		Nonentitlement Unit	0	3,285,337	105	0	0	3,285,337	105	6,096,751	194	9,382,088	299
New Ashford	223	Berkshire	1st		Nonentitlement Unit	0	23,341	105	43,315	194	66,656	299	0	0	66,656	299
New Bedford	95,363	Bristol	9th		Metropolitan City	16	64,729,754	679	0	0	64,729,754	679	18,523,145	194	83,252,899	873
New Braintree	1,024	Worcester	2nd		Nonentitlement Unit	0	107,181	105	198,900	194	306,081	299	0	0	306,081	299
New Marlborough	1,458	Berkshire	1st		Nonentitlement Unit	0	152,607	105	283,199	194	435,806	299	0	0	435,806	299
New Salem	1,021	Franklin	2nd		Nonentitlement Unit	0	106,867	105	198,317	194	305,184	299	0	0	305,184	299
Newbury	7,148	Essex	6th		Nonentitlement Unit	0	748,171	105	1,388,415	194	2,136,586	299	0	0	2,136,586	299
Newburyport	18,289	Essex	6th		Nonentitlement Unit	0	1,914,283	105	3,552,424	194	5,466,707	299	0	0	5,466,707	299
Newton	88,414	Middlesex	4th		Metropolitan City	0	46,416,122	525	17,173,383	194	63,589,505	719	0	0	63,589,505	719
Norfolk	12,003	Norfolk	4th		Nonentitlement Unit	0	1,256,337	105	0	0	1,256,337	105	2,331,442	194	3,587,779	299
North Adams	12,730	Berkshire	1st		Nonentitlement Unit	2	1,332,431	105	2,472,653	194	3,805,084	299	0	0	3,805,084	299
North Andover	31,188	Essex	6th		Nonentitlement Unit	0	3,264,403	105	6,057,903	194	9,322,306	299	0	0	9,322,306	299
North Attleborough	29,364	Bristol	4th		Nonentitlement Unit	0	3,073,487	105	0	0	3,073,487	105	5,703,613	194	8,777,100	299
North Brookfield	4,792	Worcester	2nd		Nonentitlement Unit	0	501,572	105	930,790	194	1,432,362	299	0	0	1,432,362	299
North Reading	15,865	Middlesex	6th		Nonentitlement Unit	0	1,660,567	105	3,081,590	194	4,742,157	299	0	0	4,742,157	299
Northampton	28,451	Hampshire	2nd		Metropolitan City	0	16,221,711	570	5,526,273	194	21,747,984	764	0	0	21,747,984	764
Northborough	15,109	Worcester	2nd		Nonentitlement Unit	0	1,581,437	105	2,934,746	194	4,516,183	299	0	0	4,516,183	299
Northbridge	16,679	Worcester	2nd		Nonentitlement Unit	0	1,745,767	105	3,239,700	194	4,985,467	299	0	0	4,985,467	299
Northfield	2,958	Franklin	2nd		Nonentitlement Unit	0	309,610	105	574,557	194	884,166	299	0	0	884,166	299
Norton	19,948	Bristol	4th		Nonentitlement Unit	0	2,087,928	105	0	0	2,087,928	105	3,874,665	194	5,962,593	299
Norwell	11,153	Plymouth	9th		Nonentitlement Unit	0	1,167,368	105	0	0	1,167,368	105	2,166,339	194	3,333,708	299
Norwood	29,725	Norfolk	8th		Nonentitlement Unit	0	3,111,273	105	0	0	3,111,273	105	5,773,733	194	8,885,006	299
Oak Bluffs	4,667	Dukes	9th		Nonentitlement Unit	0	488,488	105	0	0	488,488	105	906,510	194	1,394,998	299
Oakham	1,957	Worcester	2nd		Nonentitlement Unit	0	204,836	105	380,124	194	584,961	299	0	0	584,961	299
Orange	7,582	Franklin	2nd		Nonentitlement Unit	0	793,597	105	1,472,715	194	2,266,312	299	0	0	2,266,312	299
Orleans	5,788	Barnstable	9th		Nonentitlement Unit	0	605,822	105	0	0	605,822	105	1,124,251	194	1,730,073	299
Otis	1,539	Berkshire	1st		Nonentitlement Unit	0	161,085	105	298,933	194	460,018	299	0	0	460,018	299
Oxford	14,009	Worcester	2nd		Nonentitlement Unit	0	1,466,302	105	2,721,084	194	4,187,386	299	0	0	4,187,386	299
Palmer	12,232	Hampden	1st	2nd	Nonentitlement Unit	0	1,280,306	105	2,375,923	194	3,656,228	299	0	0	3,656,228	299
Paxton	4,963	Worcester	2nd		Nonentitlement Unit	0	519,470	105	964,005	194	1,483,475	299	0	0	1,483,475	299
Peabody	53,070	Essex	6th		Metropolitan City	4	10,771,724	203	10,308,225	194	21,079,949	397	0	0	21,079,949	397
Pelham	1,313	Hampshire	2nd		Nonentitlement Unit	0	137,430	105	255,035	194	392,465	299	0	0	392,465	299
Pembroke	18,509	Plymouth	9th		Nonentitlement Unit	0	1,937,310	105	0	0	1,937,310	105	3,595,156	194	5,532,467	299
Pepperell	12,114	Middlesex	3rd		Nonentitlement Unit	0	1,267,955	105	2,353,002	194	3,620,957	299	0	0	3,620,957	299
Peru	834	Berkshire	1st		Nonentitlement Unit	0	87,294	105	161,995	194	249,288	299	0	0	249,288	299
Petersham	1,250	Worcester	2nd		Nonentitlement Unit	0	130,836	105	242,798	194	373,634	299	0	0	373,634	299
Phillipston	1,746	Worcester	2nd		Nonentitlement Unit	0	182,751	105	339,140	194	521,891	299	0	0	521,891	299
Pittsfield	42,142	Berkshire	1st		Metropolitan City	3	32,417,190	769	8,185,589	194	40,602,779	963	0	0	40,602,779	963
Plainfield	661	Hampshire	1st		Nonentitlement Unit	0	69,186	105	128,392	194	197,577	299	0	0	197,577	299
Plainville	9,293	Norfolk	4th		Nonentitlement Unit	0	972,685	105	0	0	972,685	105	1,805,056	194	2,777,741	299

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							Municipal Allocation	Capita Amount	County Reallocation	Per Capita		Capita Amount				
Plymouth	61,528	Plymouth	9th		Metropolitan City	3	9,472,098	154	0	0	9,472,098	154	11,951,093	194	21,423,191	348
Plympton	2,987	Plymouth	9th		Nonentitlement Unit	0	312,645	105	0	0	312,645	105	580,190	194	892,835	299
Princeton	3,488	Worcester	2nd		Nonentitlement Unit	0	365,084	105	677,503	194	1,042,587	299	0	0	1,042,587	299
Provincetown	2,961	Barnstable	9th		Nonentitlement Unit	0	309,924	105	0	0	309,924	105	575,140	194	885,063	299
Quincy	94,470	Norfolk	8th		Metropolitan City	4	45,316,692	480	0	0	45,316,692	480	18,349,690	194	63,666,382	674
Randolph	34,362	Norfolk	7th		Nonentitlement Unit	1	3,596,621	105	0	0	3,596,621	105	6,674,416	194	10,271,037	299
Raynham	14,470	Bristol	4th	8th	Nonentitlement Unit	0	1,514,554	105	0	0	1,514,554	105	2,810,628	194	4,325,182	299
Reading	25,400	Middlesex	6th		Nonentitlement Unit	0	2,658,581	105	4,933,652	194	7,592,234	299	0	0	7,592,234	299
Rehoboth	12,385	Bristol	4th		Nonentitlement Unit	0	1,296,320	105	0	0	1,296,320	105	2,405,641	194	3,701,961	299
Revere	53,073	Suffolk	5th		Metropolitan City	8	19,745,590	372	10,308,808	194	30,054,398	566	0	0	30,054,398	566
Richmond	1,416	Berkshire	1st		Nonentitlement Unit	0	148,211	105	275,041	194	423,252	299	0	0	423,252	299
Rochester	5,687	Plymouth	9th		Nonentitlement Unit	0	595,250	105	0	0	595,250	105	1,104,633	194	1,699,883	299
Rockland	17,986	Plymouth	9th		Nonentitlement Unit	0	1,882,569	105	0	0	1,882,569	105	3,493,570	194	5,376,138	299
Rockport	7,282	Essex	6th		Nonentitlement Unit	0	762,196	105	1,414,443	194	2,176,640	299	0	0	2,176,640	299
Rowe	389	Franklin	1st		Nonentitlement Unit	0	40,716	105	75,559	194	116,275	299	0	0	116,275	299
Rowley	6,473	Essex	6th		Nonentitlement Unit	0	677,520	105	1,257,304	194	1,934,824	299	0	0	1,934,824	299
Royalston	1,277	Worcester	2nd		Nonentitlement Unit	0	133,662	105	248,042	194	381,704	299	0	0	381,704	299
Russell	1,792	Hampden	1st		Nonentitlement Unit	0	187,566	105	348,075	194	535,641	299	0	0	535,641	299
Rutland	8,938	Worcester	2nd		Nonentitlement Unit	0	935,528	105	1,736,102	194	2,671,629	299	0	0	2,671,629	299
Salem	43,226	Essex	6th		Metropolitan City	3	26,657,276	617	8,396,144	194	35,053,420	811	0	0	35,053,420	811
Salisbury	9,534	Essex	6th		Nonentitlement Unit	0	997,910	105	1,851,868	194	2,849,778	299	0	0	2,849,778	299
Sandisfield	891	Berkshire	1st		Nonentitlement Unit	0	93,260	105	173,066	194	266,326	299	0	0	266,326	299
Sandwich	20,169	Barnstable	9th		Nonentitlement Unit	1	2,111,060	105	0	0	2,111,060	105	3,917,592	194	6,028,652	299
Saugus	28,361	Essex	6th		Nonentitlement Unit	0	2,968,505	105	5,508,792	194	8,477,297	299	0	0	8,477,297	299
Savoy	675	Berkshire	1st		Nonentitlement Unit	0	70,651	105	131,111	194	201,762	299	0	0	201,762	299
Scituate	18,924	Plymouth	8th		Nonentitlement Unit	0	1,980,748	105	0	0	1,980,748	105	3,675,765	194	5,656,513	299
Seekonk	15,770	Bristol	4th		Nonentitlement Unit	0	1,650,623	105	0	0	1,650,623	105	3,063,138	194	4,713,761	299
Sharon	18,895	Norfolk	4th		Nonentitlement Unit	0	1,977,712	105	0	0	1,977,712	105	3,670,132	194	5,647,845	299
Sheffield	3,129	Berkshire	1st		Nonentitlement Unit	0	327,508	105	607,772	194	935,279	299	0	0	935,279	299
Shelburne	1,837	Franklin	1st		Nonentitlement Unit	0	192,276	105	356,816	194	549,092	299	0	0	549,092	299
Sherborn	4,335	Middlesex	5th		Nonentitlement Unit	0	453,738	105	842,023	194	1,295,761	299	0	0	1,295,761	299
Shirley	7,636	Middlesex	3rd		Nonentitlement Unit	0	799,249	105	1,483,203	194	2,282,453	299	0	0	2,282,453	299
Shrewsbury	38,526	Worcester	2nd		Nonentitlement Unit	0	4,032,461	105	7,483,224	194	11,515,685	299	0	0	11,515,685	299
Shutesbury	1,754	Franklin	2nd		Nonentitlement Unit	0	183,589	105	340,694	194	524,283	299	0	0	524,283	299
Somerset	18,129	Bristol	4th		Nonentitlement Unit	0	1,897,536	105	0	0	1,897,536	105	3,521,346	194	5,418,882	299
Somerville	81,360	Middlesex	7th		Metropolitan City	2	61,700,944	758	15,803,226	194	77,504,170	953	0	0	77,504,170	953
South Hadley	17,625	Hampshire	1st		Nonentitlement Unit	0	1,844,783	105	3,423,450	194	5,268,233	299	0	0	5,268,233	299
Southampton	6,171	Hampshire	1st		Nonentitlement Unit	0	645,910	105	1,198,644	194	1,844,554	299	0	0	1,844,554	299
Southborough	10,208	Worcester	5th		Nonentitlement Unit	0	1,068,457	105	1,982,784	194	3,051,241	299	0	0	3,051,241	299
Southbridge	16,878	Worcester	1st		Nonentitlement Unit	2	1,766,596	105	3,278,354	194	5,044,950	299	0	0	5,044,950	299

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							Municipal Allocation	Capita Amount	County Reallocation	Per Capita						
Southwick	9,740	Hampden	1st		Nonentitlement Unit	0	1,019,472	105	1,891,881	194	2,911,353	299	0	0	2,911,353	299
Spencer	11,935	Worcester	2nd		Nonentitlement Unit	0	1,249,219	105	2,318,234	194	3,567,453	299	0	0	3,567,453	299
Springfield	153,606	Hampden	1st		Metropolitan City	20	93,848,687	611	29,836,165	194	123,684,852	805	0	0	123,684,852	805
Sterling	8,174	Worcester	2nd		Nonentitlement Unit	0	855,561	105	1,587,704	194	2,443,264	299	0	0	2,443,264	299
Stockbridge	1,890	Berkshire	1st		Nonentitlement Unit	0	197,824	105	367,110	194	564,934	299	0	0	564,934	299
Stoneham	24,126	Middlesex	5th		Nonentitlement Unit	0	2,525,234	105	4,686,193	194	7,211,426	299	0	0	7,211,426	299
Stoughton	28,915	Norfolk	8th		Nonentitlement Unit	2	3,026,491	105	0	0	3,026,491	105	5,616,400	194	8,642,891	299
Stow	7,234	Middlesex	3rd		Nonentitlement Unit	0	757,172	105	1,405,120	194	2,162,292	299	0	0	2,162,292	299
Sturbridge	9,597	Worcester	1st		Nonentitlement Unit	0	1,004,504	105	1,864,105	194	2,868,609	299	0	0	2,868,609	299
Sudbury	19,655	Middlesex	3rd	5th	Nonentitlement Unit	0	2,057,260	105	3,817,753	194	5,875,014	299	0	0	5,875,014	299
Sunderland	3,629	Franklin	2nd		Nonentitlement Unit	0	379,842	105	704,891	194	1,084,733	299	0	0	1,084,733	299
Sutton	9,582	Worcester	2nd		Nonentitlement Unit	0	1,002,934	105	1,861,191	194	2,864,125	299	0	0	2,864,125	299
Swampscott	15,298	Essex	6th		Nonentitlement Unit	0	1,601,220	105	2,971,457	194	4,572,677	299	0	0	4,572,677	299
Swansea	16,834	Bristol	4th		Nonentitlement Unit	0	1,761,990	105	0	0	1,761,990	105	3,269,807	194	5,031,798	299
Taunton	57,464	Bristol	4th		Metropolitan City	4	20,992,932	365	0	0	20,992,932	365	11,161,708	194	32,154,640	560
Templeton	8,138	Worcester	2nd		Nonentitlement Unit	0	851,793	105	1,580,711	194	2,432,504	299	0	0	2,432,504	299
Tewksbury	31,178	Middlesex	6th		Nonentitlement Unit	0	3,263,356	105	6,055,961	194	9,319,317	299	0	0	9,319,317	299
Tisbury	4,096	Dukes	9th		Nonentitlement Unit	0	428,722	105	0	0	428,722	105	795,600	194	1,224,322	299

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							Municipal Allocation	Capita Amount	County Reallocation	Per Capita		County Amount	County Amt per Capita			
Tolland	508	Hampden	1st		Nonentitlement Unit	0	53,172	105	98,673	194	151,845	299	0	0	151,845	299
Topsfield	6,641	Essex	6th		Nonentitlement Unit	0	695,104	105	1,289,936	194	1,985,040	299	0	0	1,985,040	299
Townsend	9,506	Middlesex	3rd		Nonentitlement Unit	0	994,979	105	1,846,429	194	2,841,408	299	0	0	2,841,408	299
Truro	2,008	Barnstable	9th		Nonentitlement Unit	0	210,174	105	0	0	210,174	105	390,030	194	600,205	299
Tyngsborough	12,527	Middlesex	3rd		Nonentitlement Unit	0	1,311,183	105	2,433,223	194	3,744,406	299	0	0	3,744,406	299
Tyringham	312	Berkshire	1st		Nonentitlement Unit	0	32,657	105	60,602	194	93,259	299	0	0	93,259	299
Upton	8,065	Worcester	2nd		Nonentitlement Unit	0	844,152	105	1,566,532	194	2,410,684	299	0	0	2,410,684	299
Uxbridge	14,195	Worcester	2nd		Nonentitlement Unit	0	1,485,770	105	2,757,212	194	4,242,982	299	0	0	4,242,982	299
Wakefield	27,045	Middlesex	6th		Nonentitlement Unit	0	2,830,761	105	5,253,174	194	8,083,935	299	0	0	8,083,935	299
Wales	1,874	Hampden	1st		Nonentitlement Unit	0	196,149	105	364,003	194	560,151	299	0	0	560,151	299
Walpole	25,200	Norfolk	8th		Nonentitlement Unit	0	2,637,648	105	0	0	2,637,648	105	4,894,805	194	7,532,452	299
Waltham	62,495	Middlesex	5th		Metropolitan City	0	22,813,389	365	12,138,921	194	34,952,310	559	0	0	34,952,310	559
Ware	9,711	Hampshire	2nd		Nonentitlement Unit	0	1,016,436	105	1,886,248	194	2,902,684	299	0	0	2,902,684	299
Wareham	22,745	Plymouth	9th		Nonentitlement Unit	0	2,380,686	105	0	0	2,380,686	105	4,417,950	194	6,798,636	299
Warren	5,222	Worcester	1st		Nonentitlement Unit	0	546,579	105	1,014,312	194	1,560,891	299	0	0	1,560,891	299
Warwick	769	Franklin	2nd		Nonentitlement Unit	0	80,490	105	149,369	194	229,859	299	0	0	229,859	299
Washington	541	Berkshire	1st		Nonentitlement Unit	0	56,626	105	105,083	194	161,709	299	0	0	161,709	299
Watertown	35,939	Middlesex	5th		Nonentitlement Unit	0	3,761,683	105	6,980,729	194	10,742,413	299	0	0	10,742,413	299
Wayland	13,835	Middlesex	5th		Nonentitlement Unit	0	1,448,089	105	2,687,287	194	4,135,376	299	0	0	4,135,376	299
Webster	16,949	Worcester	2nd		Nonentitlement Unit	2	1,774,027	105	3,292,145	194	5,066,172	299	0	0	5,066,172	299
Wellesley	28,670	Norfolk	4th		Nonentitlement Unit	0	3,000,847	105	0	0	3,000,847	105	5,568,811	194	8,569,659	299
Wellfleet	2,724	Barnstable	9th		Nonentitlement Unit	0	285,117	105	0	0	285,117	105	529,105	194	814,222	299
Wendell	878	Franklin	2nd		Nonentitlement Unit	0	91,899	105	170,541	194	262,440	299	0	0	262,440	299
Wenham	5,278	Essex	6th		Nonentitlement Unit	0	552,441	105	1,025,190	194	1,577,630	299	0	0	1,577,630	299
West Boylston	8,077	Worcester	2nd		Nonentitlement Unit	0	845,408	105	1,568,863	194	2,414,270	299	0	0	2,414,270	299
West Bridgewater	7,281	Plymouth	8th		Nonentitlement Unit	0	762,092	105	0	0	762,092	105	1,414,249	194	2,176,341	299
West Brookfield	3,727	Worcester	2nd		Nonentitlement Unit	0	390,100	105	723,926	194	1,114,026	299	0	0	1,114,026	299
West Newbury	4,714	Essex	6th		Nonentitlement Unit	0	493,408	105	915,639	194	1,409,047	299	0	0	1,409,047	299
West Springfield	28,517	Hampden	1st		Nonentitlement Unit	1	2,984,833	105	5,539,093	194	8,523,926	299	0	0	8,523,926	299
West Stockbridge	1,257	Berkshire	1st		Nonentitlement Unit	0	131,568	105	244,158	194	375,726	299	0	0	375,726	299
West Tisbury	2,904	Dukes	9th		Nonentitlement Unit	0	303,957	105	0	0	303,957	105	564,068	194	868,025	299
Westborough	19,144	Worcester	2nd		Nonentitlement Unit	0	2,003,775	105	3,718,498	194	5,722,272	299	0	0	5,722,272	299
Westfield	41,204	Hampden	1st		Metropolitan City	0	9,299,177	226	8,003,394	194	17,302,571	420	0	0	17,302,571	420
Westford	24,817	Middlesex	3rd		Nonentitlement Unit	0	2,597,560	105	4,820,411	194	7,417,971	299	0	0	7,417,971	299
Westhampton	1,637	Hampshire	1st		Nonentitlement Unit	0	171,342	105	317,968	194	489,310	299	0	0	489,310	299
Westminster	7,997	Worcester	3rd		Nonentitlement Unit	0	837,034	105	1,553,324	194	2,390,358	299	0	0	2,390,358	299
Weston	12,124	Middlesex	5th		Nonentitlement Unit	0	1,269,002	105	2,354,945	194	3,623,946	299	0	0	3,623,946	299
Westport	16,034	Bristol	9th		Nonentitlement Unit	0	1,678,256	105	0	0	1,678,256	105	3,114,417	194	4,792,672	299
Westwood	16,400	Norfolk	8th		Nonentitlement Unit	0	1,716,564	105	0	0	1,716,564	105	3,185,508	194	4,902,072	299
Weymouth	57,746	Norfolk	8th		Metropolitan City	2	17,804,215	308	0	0	17,804,215	308	11,216,484	194	29,020,699	503

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							Municipal Allocation	Capita Amount	County Reallocation	Per Capita						
Whately	1,567	Franklin	2nd		Nonentitlement Unit	0	164,016	105	304,371	194	468,387	299	0	0	468,387	299
Whitman	15,216	Plymouth	8th		Nonentitlement Unit	0	1,592,637	105	0	0	1,592,637	105	2,955,530	194	4,548,166	299
Wilbraham	14,689	Hampden	1st		Nonentitlement Unit	0	1,537,476	105	2,853,166	194	4,390,642	299	0	0	4,390,642	299
Williamsburg	2,466	Hampshire	1st		Nonentitlement Unit	0	258,113	105	478,992	194	737,104	299	0	0	737,104	299
Williamstown	7,434	Berkshire	1st		Nonentitlement Unit	0	778,106	105	1,443,967	194	2,222,073	299	0	0	2,222,073	299
Wilmington	23,445	Middlesex	6th		Nonentitlement Unit	0	2,453,954	105	4,553,916	194	7,007,871	299	0	0	7,007,871	299
Winchendon	10,905	Worcester	2nd	3rd	Nonentitlement Unit	0	1,141,411	105	2,118,168	194	3,259,579	299	0	0	3,259,579	299
Winchester	22,799	Middlesex	5th		Nonentitlement Unit	0	2,386,338	105	4,428,438	194	6,814,777	299	0	0	6,814,777	299
Windsor	866	Berkshire	1st		Nonentitlement Unit	0	90,643	105	168,210	194	258,853	299	0	0	258,853	299
Winthrop	18,544	Suffolk	5th		Nonentitlement Unit	1	1,940,974	105	3,601,955	194	5,542,928	299	0	0	5,542,928	299
Woburn	40,228	Middlesex	5th		Nonentitlement Unit	0	4,210,607	105	7,813,817	194	12,024,424	299	0	0	12,024,424	299
Worcester	185,428	Worcester	2nd		Metropolitan City	20	110,617,389	597	36,017,215	194	146,634,604	791	0	0	146,634,604	791
Worthington	1,175	Hampshire	1st		Nonentitlement Unit	0	122,986	105	228,230	194	351,216	299	0	0	351,216	299
Wrentham	12,023	Norfolk	4th		Nonentitlement Unit	0	1,258,430	105	0	0	1,258,430	105	2,335,327	194	3,593,757	299
Yarmouth	23,203	Barnstable	9th		Metropolitan City	0	3,155,779	136	0	0	3,155,779	136	4,506,911	194	7,662,690	330
Total	6,892,503					312	2,049,567,428	297	945,743,646	137	2,995,311,074	435	393,044,261	57	3,388,355,335	492