

BUDGET MONITOR

THE FY04 CONFERENCE BUDGET

After a relatively short set of deliberations by the Conference Committee charged with resolving differences between the House and Senate versions of the FY04 budget, the legislature approved the final version of the budget at the end of last week. The budget now goes to the governor, who has ten days to return it with his vetoes. The legislature may override a veto with a two-thirds majority in each branch; while the new fiscal year begins on July 1st, override votes can take place up until the end of calendar year 2003.

Overview

The House and Senate budget conferees achieved their goal of completing the budget early enough so that the Governor would have ten days to review and sign it (with any vetoes he chooses to make) before the start of the new fiscal year. The fact that the two branches had produced relatively similar budgets speeded the conference process, as did a decision to leave some contentious statutory issues in conference.

The budget includes some sweeping reforms that will likely improve the delivery of state services and reduce future costs; it also reflects the decision to close a \$3 billion deficit without new taxes. By cutting K-12 education by \$248 million and higher education by \$175 million, this budget could require the people of Massachusetts to accept lower-quality public schools and reduced access to excellent, affordable, higher education. In a state where skilled workers are the engine of the economy, cuts that could reverse the progress in our schools may threaten not only our children, but the future of our economy as well.

While the final budget — even in these most difficult times — did restore health care coverage for close to 36,000 long-term unemployed adults, other cuts in Medicaid will lead to reduced services, higher co-pays, and elimination of health coverage for some. Human service cuts will hurt some of the most vulnerable in our society and a 28 percent cut in affordable housing programs will make it far more difficult to address the affordable housing crisis in the Commonwealth.

The severity of cuts in this budget is not the fault of the conference committee. Its decisions on spending merely reflect choices made earlier in the budget debate by the House and Senate. In the midst of a national recession, after a decade in which Massachusetts cut taxes by over \$3 billion, there is no way to balance the budget without restoring some tax revenue or making deep cuts to essential services. Since both the House and the Senate chose to forego the restoration of tax revenue, the conference committee could only use the latter approach.

It is important, however, to remember that this budget is not the last word. Even in good years, the legislature needs to revisit its initial budget, providing supplemental funding for unexpected expenses and for accounts (such as snow and ice removal) that were not fully funded. It will very likely need to do so this year, particularly since the use of one-time funding sources indicates that the structural deficit plaguing the state has not yet been resolved.

The Numbers

As approved by the legislature, the budget totals \$22.4 billion (including pension funding, which has been transferred off budget). After accounting for other off-budget health care expenditures, including use of federal assistance money for the free care pool and nursing home fee expenditures, the total rises to approximately \$22.9 billion, slightly below initial FY03 spending (before 9C cuts) and nearly \$2 billion lower than projected FY04 baseline spending (i.e., the amount that would have been required to maintain current services).

In other words, it appears that about two-thirds of the estimated \$3 billion deficit has been resolved by a combination of cuts from projected baseline spending and, to a far lesser degree, savings arising from administrative reforms. The remainder of that budget gap has been filled using a variety of sources, including one-time solutions that legislative leaders estimate at \$400 million.

- Revenue expected from recent legislation that closed some tax loopholes, as well as from changes in tax administration contained in the budget, will total \$174 million, while this year's increase in registry fees will add another \$150 to \$230 million.

- The budget contains a range of fee increases, including a \$15 fee for identification cards issued by the Commission for the Blind and a \$75 fee for sex offender registration, which will generate in excess of \$50 million in new revenue.
- The budget taps the entire tobacco settlement payment due to the state in FY04, instead of just using half of it.
- The spending plan includes the transfer of both the Hynes Convention Center and the Boston Common parking garage to pay for \$145 million of the scheduled \$850 million pension payment.
- The use of \$55 million, out of the total \$550 million the state will receive in federal fiscal relief, to help resolve problems with the uncompensated care pool that pays for medical services to the uninsured.
- Finally, the budget taps existing balances in a variety of special budgeted funds. This is also a one-time savings measure.

Reforms & Restructuring

The Conference budget includes a number of initiatives to reorganize state government in an attempt to increase efficiency and to improve the delivery of services.

Health and Human Services

The final budget reorganizes the Executive Office of Health and Human Services into four units. The new structure should allow closer coordination of services, particularly in cases in which clients are served by multiple state agencies.

Spending on Programs, FY03-FY04

PROGRAM	FY02	Initial FY03	Current FY03	FY04	Chg Init 03-04	% chg
Debt Service	1,434,182,413	1,505,700,968	1,505,700,968	1,609,915,318	104,214,350	6.9%
Pensions*	797,564,407	814,048,766	814,048,766	704,625,766	-109,423,000	-13.4%
Group Insurance	715,199,194	794,862,213	766,037,990	811,131,373	16,269,160	2.0%
School Building Debt Asst	310,574,323	361,596,898	361,596,898	379,358,606	17,761,708	4.9%
K-12 Educ (non Ch 70)	630,720,864	510,667,075	482,285,535	412,808,151	-97,858,924	-19.2%
Local Education Aid (Ch. 70)	3,213,150,094	3,258,969,179	3,258,969,179	3,108,140,588	-150,828,591	-4.6%
Unrestricted Local Aid	1,272,091,721	1,236,358,431	1,121,969,856	1,051,646,098	-184,712,333	-14.9%
Higher Education	1,005,444,771	990,369,775	968,469,047	815,818,605	-174,551,170	-17.6%
Medical Assistance*	5,345,409,383	5,974,579,404	5,890,594,853	6,363,537,495	388,958,091	6.5%
Cash Asst.	562,008,226	613,403,774	601,403,774	594,314,695	-19,089,079	-3.1%
Child Care Services	393,414,830	379,940,877	370,826,391	365,783,476	-14,157,401	-3.7%
Public Health (DPH)	490,241,065	428,598,242	399,988,537	389,279,648	-39,318,594	-9.2%
Social Services (DSS)	574,236,784	674,441,123	660,207,156	678,719,264	4,278,141	0.6%
Mental Health (DMH)	606,396,221	605,493,000	602,541,998	591,326,152	-14,166,848	-2.3%
Mental Retardation (DMR)	964,412,192	987,321,067	980,721,067	1,010,907,395	23,586,328	2.4%
Elder Affairs	177,760,885	194,156,385	193,861,416	191,182,677	-2,973,708	-1.5%
Senior Pharmacy Program	80,138,049	97,609,000	85,609,000	96,372,765	-1,236,235	-1.3%
Other Health & Human Serv	541,599,044	505,948,719	486,283,655	478,384,546	-27,564,173	-5.4%
Environmental Affairs	226,578,182	199,434,811	185,004,377	181,595,797	-17,839,014	-8.9%
Transportation	152,073,905	98,958,139	157,011,510	99,437,038	478,899	0.5%
Housing & Community Dev.	118,645,174	95,695,874	82,429,439	68,765,560	-26,930,314	-28.1%
Judiciary	572,603,779	547,377,135	547,377,135	568,886,627	21,509,492	3.9%
Exec. Office of Public Safety	1,270,018,978	1,222,290,336	1,217,882,977	1,248,452,299	26,161,963	2.1%
Economic Dev	143,055,980	117,160,829	114,147,844	95,705,187	-21,455,642	-18.3%
District Attorneys	79,653,328	75,789,086	75,789,086	75,789,086	0	0.0%
Attorney General	33,916,436	32,728,910	32,728,910	33,478,910	750,000	2.3%
Libraries	33,803,037	26,161,572	25,934,017	25,500,525	-661,047	-2.5%
Other administrative	736,763,742	703,071,942	642,308,466	659,000,267	-44,071,675	-6.3%

*This chart is adjusted to include off-budget Medicaid spending in FY03 and FY04. It is also adjusted to include the amount that will be transferred from the General Fund to pay for pension funding (excluding the value of the transfer of state property to the pension fund).

The four new units are:

- An Office of Disabilities and Community Service that includes the Department of Mental Retardation and other smaller programs that serve physically disabled people.
- An Office of Children, Youth and Family Services that includes the Office of Child Care Services and the Departments of Youth Services, Social Services, and Transitional Assistance.
- An Office of Health Services that includes the Division of Medical Assistance (which oversees Medicaid), the Department of Public Health, and the Department of Mental Health.
- An Office of Elder Services, comprised of the current Executive Office of Elder Affairs. (Although this office has been formally moved under the health and human services umbrella, it will continue to be a secretariat.)

Economic Development

The budget also raises the current Department of Economic Development to a cabinet level office that will oversee labor, workforce development, and other business and economic programs. The spending plan also creates a structure for coordinated housing, transportation, environmental and economic development planning.

Metropolitan District Commission

The budget adopts proposals to eliminate the Metropolitan District Commission that were included in both the administration and legislative spending proposals. The final plan will merge the MDC with the Department of Environmental Management to create a Department of Conservation and Recreation.

Higher Education

While the budget stops short of the radical reorganization of the higher education system that was initially proposed by Governor Romney, it allows the Massachusetts College of Art to retain tuition at the college; the University of Massachusetts would retain out-of-state tuitions. The budget also contains language intended to encourage the development of performance standards and entrepreneurial initiatives throughout the college and university system.

Prescription Drug Procurement

Outside section 19 of the budget calls for the creation of a prescription drug procurement plan that would buy drugs for all state pharmacy plans. The plan, which is intended to save money, would have the state contract with a non-profit pharmacy benefits manager who could negotiate discounts on drug purchases and institute other cost-saving measures.

Quinn Bill

The budget also proposes reforms that would tighten requirements for career incentive benefits provided to police officers under the Quinn bill.

HOW PROGRAMS FARE

The following sections provide an overview of the appropriations contained in the conference committee's budget. Unless otherwise noted, references to FY03 spending reflect FY03 appropriation levels *before* 9C cuts that have been implemented during the fiscal year.

K-12 Education

Spending on K-12 education (excluding ongoing School Building Assistance payments, which are a form of debt service that the state is obligated to pay) is cut by \$248.7 million, or 6.6 percent. Cuts affect both of the two main categories of K-12

spending: Chapter 70 local education aid that goes directly to cities and towns and other funding for an array of targeted education programs (most of which is delivered in the form of grants to school districts).

Chapter 70 Aid

For the first time since the passage of education reform legislation in 1993, funding for local education aid is cut. The cut of \$150.8 million, or 4.6 percent, accounts for more than half of the overall cut in spending on K-12 education. While this appropriation level will, in theory, allow districts to receive the funding necessary to allow them to meet legally required minimum spending levels, the majority of cities and towns will see a drop in local education aid.

More than a third of the state's 351 cities and towns will experience a 20 percent cut in Chapter 70 aid; aid will be cut in another 65 communities as well, generally by six or seven percent. (See the appendix for a list of education and other local aid distributions by city and town.) Some communities will receive an increase in local education aid; in most cases, such increases reflect foundation budget changes that are the result of factors such as enrollment growth. When combined with cuts to other forms of local aid (see below), this reduction will put intense pressure on municipal budgets. The likely result will be larger class sizes and fewer resources for all students.

Other K-12 Education

Cuts in other K-12 education spending total \$97.9 million, a 19.2 percent reduction from FY03. When compared to FY02 spending on these programs, the cut is 35 percent. While the conference committee budget does provide \$51 million in new funding for a "circuit breaker" program intended to assist school districts with high special education costs, funding for most other programs will be reduced. These cuts to specific programs

come *in addition* to the local education aid cuts discussed above and include:

- Elimination of a \$51.8 million appropriation for school transportation and a cut of \$15.3 million, or 37 percent, in funding for a separate regional school transportation program.
- A cut of \$20.1 million in funding for the Community Partnerships early education program for three-to-five year olds. Since FY01, this program has been cut by \$39.9 million, or 35 percent.
- Elimination of \$18 million in funding for class size reduction initiatives in grades one through three and a cut to early literacy programs of 79 percent.
- A large reduction in funding for MCAS remediation programs, which drops from \$50 million to \$10 million.

Local Aid

Besides Chapter 70 education aid, the two other main forms of local aid come from distributions of lottery profits to cities and towns and from a form of aid known as "additional assistance" that some cities and towns receive. Communities with state property also receive payments in lieu of taxes on state-owned land (PILOT); these three types of state funding constitute unrestricted local aid that supplements local budgets.

Funding for additional assistance will be cut by \$68 million, while lottery distributions will be reduced by \$116.7 million (the state will retain those funds, which would ordinarily be returned to cities and towns). The total cut in unrestricted local aid is thus \$184.7 million, a 14.9 percent cut when compared to the amount initially appropriated in FY03, before the governor implemented mid-year cuts (Adjusting for those reductions, the FY04 cut is 6.3 percent.)

The result of these overall cuts, which are distributed evenly across communities, is that all cities and towns in the state will see a local aid cut of at least 15 percent, compared to the amount they received in the initial FY03 budget. (A town-by-town list showing the changes in education and unrestricted aid from FY03 starts on p. 9.) On a more human level, these cuts will likely result in a reduction of local services that will affect areas ranging from public safety to local libraries to education.

Higher Education

As noted above, the final budget does not completely adopt a proposed plan under which tuition would be retained at individual college and university campuses. (Currently, student fees are retained, while tuition goes into the state's General Fund and individual campuses receive appropriations of state money.) Instead, the budget proposes a sort of pilot program that allows the Massachusetts College of Art to retain tuitions and has the University of Massachusetts retain out-of-state tuitions and reduces their appropriations accordingly.

After adjusting for the value of the retained tuitions (an estimated total of \$31.6 million), funding for state colleges and universities is cut by \$174.5 million, or 17.6 percent. This overall cut results in an across-the-board cut of just over 15 percent compared to FY03 for state and community colleges; funding for UMass is cut by 20 percent, even after adjusting for tuition retention. In addition, funding for scholarships is cut by \$9.2 million; the cut since FY01 is \$17.6 million.

Compared to FY01, overall spending on higher education has dropped by \$247.2 million, or nearly a quarter. These successive cuts are likely to lead to increases in student fees and diminished course offerings at precisely the same time that the administration is calling on the higher education system to become more competitive.

Health Care

Prescription Advantage

The Conference Committee provides \$96.4 million for this program, which was eliminated in Governor Romney's budget and only partially funded in the House budget. The program provides prescription drug coverage to 80,000 senior citizens and disabled people. The budget does contain language (outside section 614) that prohibits the state from spending more than is appropriated in the budget for the program, and allows the Office of Elder Services to impose stricter enrollment rules and higher deductibles and co-pays in order to keep the cost of the program within budget limits. Pharmacy benefits would be provided in coordination with the new state prescription drug procurement program (see discussion above).

Medicaid

The total DMA appropriation of \$6.4 billion (including some off-budget spending for nursing homes) represents an increase of 6.5 percent — a healthy increase, but not enough to keep pace with the growth of health care costs, which have been rising by more than ten percent per year. In fact, the final Medicaid appropriation is approximately \$500 million lower than projected FY04 baseline spending.

While a portion of this decrease is due to expected savings and other efficiencies — for instance, the new prescription drug procurement program — the lower level of spending will require actual service cuts, such as enrollment caps and reduced eligibility that will cause thousands of people, including immigrants and disabled adults, to lose health coverage.

The budget does restore health coverage for long-term unemployed adults who lost it in April, but it does so as part of an off-budget plan to resolve problems with the free care pool.

State Employee Health Insurance

The budget also cuts funding for health insurance for state employees, instead shifting a higher portion of the cost of insurance to employees — in other words, this represents a pay cut for most state employees. The state would continue to pay 85 percent of insurance costs for employees who earn less than \$35,000 per year; other employees would have 80 percent of insurance costs covered, and new employees would have 75 percent covered by the state.

Department of Public Health

Overall funding for the Department of Public Health is cut by \$39.3 million, a 9.2 percent cut. Since the start of the fiscal crisis, public health programs have been cut by \$135 million, more than a quarter of the Department's FY01 budget. Cuts include:

- A \$7.3 million cut in funding for AIDS prevention and treatment programs.
- A cut of \$3.9 million, or ten percent, in funding for substance abuse services.
- Smoking cessation programs are cut by \$20 million, or more than half their initial FY03 level.
- Funding for a variety of screening and prevention programs for diseases ranging from multiple sclerosis to prostate cancer has been reduced by 80 percent since FY01. While it may be easier to cut these programs, rather than services for people who are already ill, these reductions are likely to have long term costs.

Human Services

With only a few exceptions, human services programs (including elder programs) will see yet another round of cuts in FY04; funding for two programs does increase slightly, but at least some of the new funding will be required to meet the state's legal obligations.

Child Care

Overall funding for the Office of Child Care Services is cut by \$14.2 million, almost four percent (not including the cut to early education programs for three-to-five year olds operated by the Department of Education, which is discussed above). Funding for subsidized child care programs that serve low-income working families is cut by \$4 million and a home visiting program that helps young mothers care for their infants receives a \$4.8 million cut, compared to initial FY03 (pre-9C cuts) appropriation levels.

Mental Retardation

Overall funding for Department of Mental Retardation programs increases by \$23.6, a two percent increase, about the expected rate of inflation. Many of the new dollars will be needed to allow DMR to comply with requirements stemming from recent legal decisions, with some services likely to see cuts.

Indeed, although the House and Senate budgets were largely in agreement about DMR appropriations, where they differed, the conference committee has opted for the House's lower spending level. The result is that community-based residential services (including day and work programs) will receive about \$12 million less than appropriated in the Senate budget. Likewise, funding for respite and family support programs are cut, falling by \$15.4 million.

Mental Health

Funding for the Department of Mental Health is cut by \$14.2 million, a little more than two percent. As in the case of the Department of Mental Retardation, the budget conferees opted for the House's lower spending levels. The largest cut (\$11 million) will affect funding for adult in-patient services; emergency hospital services and a program that serves the homeless mentally ill also receive cuts.

Safety Net

Funding for cash assistance programs (including TAFDC, SSI, and Emergency Assistance) is cut by nearly \$20 million and the budget also fails to restore funding for food stamps for immigrants that was cut last year. The budget contains language that would subject TAFDC recipients with pre-school children to work requirements, from which they were previously exempt, unless the state fails to provide child care for them. (These parents would be allowed to meet such work requirements through education and training.) While funding for shelters that serve homeless individuals is the same as FY03, it has dropped by \$5 million since FY01, at a time when demand for shelter beds has increased.

Elder Services

Funding for programs in the Executive Office of Elder Affairs (excluding the Prescription Advantage program) falls by \$3 million, or a little less than two percent. The largest cut (\$1.1 million) comes in the area of home care services, and will further reduce access to these services. The budget also eliminates a program intended to serve homeless elders.

Housing

The total appropriation for Department of Housing and Community Development

programs is \$68.8 million, a cut of 42 percent since FY02. By contrast, in FY91 the state spent \$289.6 million on these programs, after adjusting for inflation. In particular, the budget continues to cut funds that supports local housing authorities, and it also cuts funding for rental vouchers by \$4 million; since FY01 voucher funding has been cut by \$12.6 million. The budget would provide funding for the Affordable Housing Trust Fund, using bonds to do so.

Environment

Funding for the Executive Office of Environmental Affairs declines by about \$17.8 million, or nine percent. While some of the decline in spending may be due to savings from the consolidation of the Metropolitan District Commission and the Department of Environmental Management, the budget also simply cuts funding for some of these services. For instance, funding for seasonal hires for urban and state parks is \$1 million lower than it was for equivalent budget accounts in FY03 (before 9C cuts), meaning reduced services in these parks. Other cuts will affect most environmental protection programs (such as funding for hazardous waste clean-up), as well as other recreation programs.

Local Aid Distributions

Community	Chapter 70			Unrestricted Aid (including PILOT)		
	Init FY03	FY04	chg	Init FY03	FY04	chg
ABINGTON	6,439,277	6,066,632	-5.8%	2,112,357	1,793,301	-15.1%
ACTON	2,668,321	2,603,014	-2.4%	1,484,352	1,259,539	-15.1%
ACUSHNET	5,241,382	5,563,574	6.1%	1,616,107	1,373,688	-15.0%
ADAMS	-	-		2,081,564	1,768,523	-15.0%
AGAWAM	11,837,774	9,470,219	-20.0%	3,711,445	3,153,752	-15.0%
ALFORD	-	-		15,203	12,923	-15.0%
AMESBURY	9,978,669	8,322,927	-16.6%	2,074,864	1,763,634	-15.0%
AMHERST	5,854,709	4,763,773	-18.6%	8,470,657	7,194,526	-15.1%
ANDOVER	6,181,695	4,945,356	-20.0%	1,966,046	1,665,564	-15.3%
ARLINGTON	6,003,471	4,802,777	-20.0%	9,794,070	8,324,960	-15.0%
ASHBURNHAM	-	-		722,136	612,751	-15.1%
ASHBY	-	-		423,338	359,221	-15.1%
ASHFIELD	120,726	96,581	-20.0%	170,056	144,485	-15.0%
ASHLAND	2,897,888	2,588,396	-10.7%	1,449,323	1,230,086	-15.1%
ATHOL	-	-		2,279,713	1,937,260	-15.0%
ATTLEBORO	24,736,934	26,034,470	5.2%	5,734,233	4,874,098	-15.0%
AUBURN	4,669,138	3,735,310	-20.0%	1,723,735	1,465,175	-15.0%
AVON	712,769	570,215	-20.0%	880,028	748,023	-15.0%
AYER	4,486,205	3,588,964	-20.0%	822,595	699,126	-15.0%
BARNSTABLE	7,631,735	6,105,388	-20.0%	2,177,370	1,847,743	-15.1%
BARRE	9,851	7,881	-20.0%	830,820	704,503	-15.2%
BECKET	91,305	73,044	-20.0%	101,950	85,941	-15.7%
BEDFORD	2,419,485	1,935,588	-20.0%	1,599,756	1,349,449	-15.6%
BELCHERTOWN	8,379,052	8,716,396	4.0%	1,600,107	1,357,521	-15.2%
BELLINGHAM	8,115,368	7,282,910	-10.3%	1,904,037	1,618,431	-15.0%
BELMONT	3,530,649	2,824,519	-20.0%	2,762,679	2,348,278	-15.0%
BERKLEY	4,661,765	4,753,283	2.0%	569,873	484,042	-15.1%
BERLIN	617,571	494,057	-20.0%	223,968	190,373	-15.0%
BERNARDSTON	-	-		265,413	225,481	-15.0%
BEVERLY	7,634,024	6,107,219	-20.0%	6,985,839	5,937,963	-15.0%
BILLERICA	15,039,538	12,688,538	-15.6%	7,063,664	6,001,922	-15.0%
BLACKSTONE	147,096	117,677	-20.0%	1,337,217	1,136,270	-15.0%
BLANDFORD	-	-		124,503	105,553	-15.2%
BOLTON	-	-		202,091	170,974	-15.4%
BOSTON	205,643,453	200,498,366	-2.5%	256,895,116	218,350,188	-15.0%
BOURNE	3,716,271	4,398,105	18.3%	1,937,558	1,631,818	-15.8%
BOXBOROUGH	1,394,072	1,290,263	-7.4%	244,106	207,454	-15.0%
BOXFORD	1,808,196	1,446,557	-20.0%	575,294	485,913	-15.5%
BOYLSTON	477,114	381,691	-20.0%	356,001	302,601	-15.0%
BRAINTREE	5,818,964	4,655,171	-20.0%	7,257,517	6,168,889	-15.0%
BREWSTER	1,026,159	820,927	-20.0%	549,458	459,447	-16.4%
BRIDGEWATER	140,512	112,410	-20.0%	3,437,531	2,914,302	-15.2%
BRIMFIELD	1,097,622	878,098	-20.0%	382,049	323,881	-15.2%
BROCKTON	112,706,501	106,909,135	-5.1%	23,467,808	19,947,632	-15.0%
BROOKFIELD	1,635,198	1,308,158	-20.0%	514,659	436,472	-15.2%
BROOKLINE	6,152,559	4,922,047	-20.0%	8,092,484	6,878,612	-15.0%
BUCKLAND	7,971	6,377	-20.0%	273,812	232,705	-15.0%
BURLINGTON	4,433,992	3,547,194	-20.0%	3,231,739	2,746,978	-15.0%
CAMBRIDGE	8,488,881	6,791,105	-20.0%	29,148,621	24,776,327	-15.0%
CANTON	3,140,912	2,512,730	-20.0%	2,533,594	2,152,668	-15.0%
CARLISLE	733,483	586,786	-20.0%	362,884	302,185	-16.7%
CARVER	8,991,119	8,810,175	-2.0%	1,524,914	1,293,796	-15.2%

Local Aid Distributions

Community	Chapter 70			Unrestricted Aid		
	Init FY03	FY04	chg	Init FY03	FY04	chg
CHARLEMONT	88,183	70,546	-20.0%	160,564	136,365	-15.1%
CHARLTON	-	4,835		1,286,458	1,093,306	-15.0%
CHATHAM	560,156	448,125	-20.0%	173,877	147,795	-15.0%
CHELMSFORD	8,241,820	6,593,456	-20.0%	6,238,190	5,302,038	-15.0%
CHELSEA	41,980,397	40,885,822	-2.6%	9,623,120	8,177,584	-15.0%
CHESHIRE	294,018	235,214	-20.0%	557,929	473,279	-15.2%
CHESTER	-	-		169,612	143,926	-15.1%
CHESTERFIELD	143,523	114,818	-20.0%	134,803	114,060	-15.4%
CHICOPEE	35,663,525	36,376,295	2.0%	11,448,166	9,730,941	-15.0%
CHILMARK	-	-		3,950	3,358	-15.0%
CLARKSBURG	1,455,353	1,464,518	0.6%	382,830	325,000	-15.1%
CLINTON	9,094,344	8,493,786	-6.6%	2,462,236	2,092,763	-15.0%
COHASSET	1,434,091	1,147,273	-20.0%	624,946	531,205	-15.0%
COLRAIN	-	-		241,965	205,127	-15.2%
CONCORD	1,928,662	1,542,930	-20.0%	1,646,079	1,387,521	-15.7%
CONWAY	696,229	556,983	-20.0%	172,809	146,496	-15.2%
CUMMINGTON	40,597	32,478	-20.0%	77,073	65,283	-15.3%
DALTON	286,814	229,451	-20.0%	1,006,802	855,349	-15.0%
DANVERS	4,462,515	3,570,012	-20.0%	3,408,771	2,894,189	-15.1%
DARTMOUTH	7,590,854	7,819,334	3.0%	2,695,989	2,287,252	-15.2%
DEDHAM	3,817,342	3,053,874	-20.0%	4,057,367	3,448,762	-15.0%
DEERFIELD	762,515	610,012	-20.0%	511,408	433,946	-15.1%
DENNIS	-	-		555,923	472,454	-15.0%
DIGHTON	-	-		708,177	601,950	-15.0%
DOUGLAS	5,996,271	5,782,260	-3.6%	756,871	640,162	-15.4%
DOVER	414,875	331,900	-20.0%	221,901	188,059	-15.3%
DRACUT	13,707,947	13,599,611	-0.8%	3,655,615	3,106,027	-15.0%
DUDLEY	-	-		1,536,684	1,306,181	-15.0%
DUNSTABLE	-	-		231,843	197,041	-15.0%
DUXBURY	3,319,143	2,655,314	-20.0%	981,548	833,654	-15.1%
E. BRIDGEWATER	8,908,542	9,132,173	2.5%	1,519,112	1,291,243	-15.0%
E. BROOKFIELD	27,380	21,904	-20.0%	282,734	240,271	-15.0%
E. LONGMEADOW	4,098,133	3,278,506	-20.0%	1,368,440	1,163,814	-15.0%
EASTHAM	302,567	242,054	-20.0%	154,086	130,853	-15.1%
EASTHAMPTON	7,463,438	6,923,012	-7.2%	2,840,950	2,414,128	-15.0%
EASTON	6,985,651	7,373,725	5.6%	2,258,315	1,917,470	-15.1%
EDGARTOWN	403,848	323,078	-20.0%	384,962	312,050	-18.9%
EGREMONT	-	-		79,995	67,286	-15.9%
ERVING	306,667	245,334	-20.0%	84,593	71,646	-15.3%
ESSEX	-	-		280,206	238,146	-15.0%
EVERETT	17,126,835	16,475,953	-3.8%	8,393,546	7,134,514	-15.0%
FAIRHAVEN	6,967,506	6,793,464	-2.5%	2,547,761	2,164,573	-15.0%
FALL RIVER	85,384,896	85,448,326	0.1%	25,563,234	21,726,658	-15.0%
FALMOUTH	5,288,882	4,231,106	-20.0%	1,530,982	1,296,350	-15.3%
FITCHBURG	36,645,805	35,633,988	-2.8%	8,774,608	7,457,644	-15.0%
FLORIDA	519,237	415,390	-20.0%	75,652	63,135	-16.5%
FOXBOROUGH	6,699,937	5,687,603	-15.1%	1,637,331	1,389,875	-15.1%
FRAMINGHAM	10,164,588	8,131,670	-20.0%	12,358,784	10,488,651	-15.1%
FRANKLIN	20,413,071	21,308,583	4.4%	2,597,906	2,204,310	-15.2%
FREETOWN	1,115,300	892,240	-20.0%	1,055,282	893,949	-15.3%
GARDNER	16,575,971	16,525,404	-0.3%	4,273,555	3,631,282	-15.0%
AQUINNAH	-	-		2,865	2,403	-16.1%

Local Aid Distributions

Community	Chapter 70			Unrestricted Aid		
	Init FY03	FY04	chg	Init FY03	FY04	chg
GEORGETOWN	3,228,474	3,271,897	1.3%	818,610	693,092	-15.3%
GILL	-	-		220,278	187,113	-15.1%
GLOUCESTER	6,554,127	5,243,302	-20.0%	4,938,291	4,196,984	-15.0%
GOSHEN	89,121	71,297	-20.0%	75,327	63,769	-15.3%
GOSNOLD	10,058	8,046	-20.0%	10,171	8,280	-18.6%
GRAFTON	5,078,322	5,599,191	10.3%	1,604,472	1,363,766	-15.0%
GRANBY	3,232,103	3,294,206	1.9%	863,846	733,666	-15.1%
GRANVILLE	832,839	1,179,511	41.6%	157,036	132,695	-15.5%
GRT BARRINGTON	-	-		826,466	701,256	-15.2%
GREENFIELD	9,512,771	8,625,218	-9.3%	3,131,382	2,661,356	-15.0%
GROTON	-	-		782,724	663,422	-15.2%
GROVELAND	-	-		704,113	596,992	-15.2%
HADLEY	742,139	593,711	-20.0%	536,058	453,476	-15.4%
HALIFAX	2,314,346	2,113,493	-8.7%	952,892	809,351	-15.1%
HAMILTON	-	-		719,712	609,657	-15.3%
HAMPDEN	-	-		605,061	514,302	-15.0%
HANCOCK	166,799	133,439	-20.0%	74,043	62,206	-16.0%
HANOVER	4,015,201	4,100,314	2.1%	2,667,349	2,267,133	-15.0%
HANSON	-	30,000		1,289,913	1,096,421	-15.0%
HARDWICK	-	-		412,671	350,128	-15.2%
HARVARD	1,431,925	1,145,540	-20.0%	2,005,237	1,704,373	-15.0%
HARWICH	1,704,377	1,363,502	-20.0%	458,122	388,637	-15.2%
HATFIELD	672,227	537,782	-20.0%	316,641	269,120	-15.0%
HAVERHILL	33,849,328	31,598,621	-6.6%	10,977,822	9,331,131	-15.0%
HAWLEY	25,631	20,505	-20.0%	52,173	43,937	-15.8%
HEATH	-	-		66,213	56,190	-15.1%
HINGHAM	3,952,913	3,162,330	-20.0%	1,832,994	1,557,489	-15.0%
HINSDALE	96,654	77,323	-20.0%	221,710	187,930	-15.2%
HOLBROOK	4,464,776	4,086,575	-8.5%	1,617,540	1,374,909	-15.0%
HOLDEN	139,460	111,568	-20.0%	1,743,958	1,480,702	-15.1%
HOLLAND	818,518	654,814	-20.0%	182,419	154,967	-15.0%
HOLLISTON	7,251,411	5,801,129	-20.0%	1,765,909	1,500,989	-15.0%
HOLYOKE	59,511,422	56,447,493	-5.1%	10,338,823	8,786,990	-15.0%
HOPEDALE	5,068,956	4,902,809	-3.3%	668,096	567,849	-15.0%
HOPKINTON	4,137,826	4,201,006	1.5%	928,189	782,487	-15.7%
HUBBARDSTON	-	-		383,391	323,970	-15.5%
HUDSON	6,446,740	5,242,895	-18.7%	2,158,349	1,833,974	-15.0%
HULL	4,516,679	3,613,343	-20.0%	2,777,578	2,360,568	-15.0%
HUNTINGTON	-	-		323,434	274,427	-15.2%
IPSWICH	2,461,050	1,968,840	-20.0%	2,138,101	1,808,739	-15.4%
KINGSTON	3,115,759	3,233,959	3.8%	974,973	827,495	-15.1%
LAKEVILLE	1,943,979	1,804,785	-7.2%	792,919	673,693	-15.0%
LANCASTER	-	-		1,000,958	846,272	-15.5%
LANESBOROUGH	622,597	498,078	-20.0%	382,329	324,182	-15.2%
LAWRENCE	110,389,271	107,929,578	-2.2%	20,141,086	17,119,878	-15.0%
LEE	1,852,895	1,482,316	-20.0%	691,073	586,739	-15.1%
LEICESTER	9,025,412	8,447,596	-6.4%	1,785,629	1,517,623	-15.0%
LENOX	1,342,091	1,073,673	-20.0%	650,342	552,527	-15.0%
LEOMINSTER	29,540,832	30,008,550	1.6%	5,668,293	4,816,488	-15.0%
LEVERETT	271,789	217,431	-20.0%	189,610	160,730	-15.2%
LEXINGTON	6,119,692	4,895,754	-20.0%	1,638,770	1,392,955	-15.0%
LEYDEN	-	-		73,724	62,619	-15.1%

Local Aid Distributions

Community	Chapter 70			Unrestricted Aid		
	Init FY03	FY04	chg	Init FY03	FY04	chg
LINCOLN	573,671	458,937	-20.0%	989,821	833,451	-15.8%
LITTLETON	1,734,384	1,387,507	-20.0%	783,061	665,598	-15.0%
LONGMEADOW	4,231,500	3,385,200	-20.0%	1,390,886	1,182,253	-15.0%
LOWELL	109,418,078	103,496,105	-5.4%	28,199,864	23,960,904	-15.0%
LUDLOW	9,409,200	8,738,810	-7.1%	2,833,689	2,408,234	-15.0%
LUNENBURG	3,650,152	3,625,757	-0.7%	1,126,333	956,443	-15.1%
LYNN	98,243,576	96,301,391	-2.0%	26,270,016	22,329,500	-15.0%
LYNNFIELD	2,074,922	1,659,938	-20.0%	1,259,435	1,068,548	-15.2%
MALDEN	25,823,691	26,881,531	4.1%	15,342,766	13,041,351	-15.0%
MANCHESTER	-	-		252,628	214,734	-15.0%
MANSFIELD	9,902,848	9,628,528	-2.8%	2,374,070	2,017,960	-15.0%
MARBLEHEAD	2,942,971	2,354,377	-20.0%	1,253,876	1,065,795	-15.0%
MARION	397,148	317,718	-20.0%	236,402	200,781	-15.1%
MARLBOROUGH	6,523,756	5,916,088	-9.3%	6,529,768	5,548,234	-15.0%
MARSHFIELD	11,768,546	11,635,063	-1.1%	2,397,121	2,037,428	-15.0%
MASHPEE	4,816,289	3,853,031	-20.0%	378,928	317,064	-16.3%
MATTAPOISETT	562,247	449,798	-20.0%	495,850	418,524	-15.6%
MAYNARD	2,682,260	2,145,808	-20.0%	1,871,674	1,590,923	-15.0%
MEDFIELD	3,339,769	3,701,551	10.8%	1,853,502	1,571,309	-15.2%
MEDFORD	12,495,563	9,996,450	-20.0%	15,100,185	12,835,157	-15.0%
MEDWAY	6,071,225	6,153,863	1.4%	1,276,275	1,084,834	-15.0%
MELROSE	6,265,487	5,012,390	-20.0%	6,460,156	5,491,132	-15.0%
MENDON	-	20,626		396,159	336,517	-15.1%
MERRIMAC	-	-		768,700	653,333	-15.0%
METHUEN	25,018,938	25,782,225	3.1%	5,607,607	4,766,466	-15.0%
MIDDLEBOROUGH	13,761,293	14,891,489	8.2%	2,595,796	2,203,284	-15.1%
MIDDLEFIELD	-	-		61,221	51,146	-16.5%
MIDDLETON	1,067,839	854,271	-20.0%	515,466	437,826	-15.1%
MILFORD	11,643,468	9,314,774	-20.0%	3,224,119	2,740,501	-15.0%
MILLBURY	5,317,232	5,562,191	4.6%	1,827,466	1,553,190	-15.0%
MILLIS	2,277,107	1,821,686	-20.0%	1,211,341	1,029,639	-15.0%
MILLVILLE	47,510	38,008	-20.0%	353,090	300,074	-15.0%
MILTON	4,024,758	3,219,806	-20.0%	3,915,309	3,328,013	-15.0%
MONROE	43,415	34,732	-20.0%	26,435	22,342	-15.5%
MONSON	5,312,612	5,672,320	6.8%	1,290,003	1,095,429	-15.1%
MONTAGUE	-	-		1,267,543	1,075,833	-15.1%
MONTEREY	-	-		78,274	65,192	-16.7%
MONTGOMERY	-	-		86,512	73,436	-15.1%
MT. WASHINGTON	12,574	10,059	-20.0%	77,774	64,343	-17.3%
NAHANT	455,800	364,640	-20.0%	459,914	390,919	-15.0%
NANTUCKET	969,022	775,218	-20.0%	143,183	118,460	-17.3%
NATICK	4,931,682	3,945,346	-20.0%	4,786,899	4,065,536	-15.1%
NEEDHAM	4,504,997	3,603,998	-20.0%	1,911,374	1,624,668	-15.0%
NEW ASHFORD	68,543	54,834	-20.0%	25,708	21,468	-16.5%
NEW BEDFORD	95,808,151	99,645,731	4.0%	24,700,636	20,995,158	-15.0%
NEW BRAINTREE	-	-		134,178	113,031	-15.8%
NEW MARLBOROUGH	-	-		73,094	61,308	-16.1%
NEW SALEM	-	-		95,676	81,189	-15.1%
NEWBURY	-	-		526,202	444,309	-15.6%
NEWBURYPORT	3,492,275	2,793,820	-20.0%	3,289,916	2,793,135	-15.1%
NEWTON	11,394,437	9,115,550	-20.0%	6,829,894	5,805,410	-15.0%
NORFOLK	3,072,385	3,236,571	5.3%	1,078,906	912,690	-15.4%

Local Aid Distributions

Community	Chapter 70			Unrestricted Aid		
	Init FY03	FY04	chg	Init FY03	FY04	chg
NORTH ADAMS	13,678,354	13,731,726	0.4%	4,683,001	3,979,765	-15.0%
NORTH ANDOVER	4,889,300	3,911,440	-20.0%	2,246,970	1,900,857	-15.4%
NORTH ATTLEBORO	16,551,300	17,266,193	4.3%	2,986,525	2,538,546	-15.0%
N. BROOKFIELD	4,219,846	4,329,232	2.6%	836,693	710,991	-15.0%
NORTH READING	3,112,771	3,087,241	-0.8%	2,229,126	1,893,091	-15.1%
NORTHAMPTON	8,032,387	6,425,910	-20.0%	4,795,076	4,073,632	-15.0%
NORTHBOROUGH	3,113,893	2,491,114	-20.0%	1,195,347	1,013,896	-15.2%
NORTHBRIDGE	11,514,324	11,463,830	-0.4%	2,356,602	2,002,228	-15.0%
NORTHFIELD	-	-		320,284	271,468	-15.2%
NORTON	10,776,284	11,111,313	3.1%	2,130,284	1,809,789	-15.0%
NORWELL	2,269,077	1,815,262	-20.0%	1,325,207	1,126,382	-15.0%
NORWOOD	4,199,430	3,359,544	-20.0%	5,818,989	4,946,141	-15.0%
OAK BLUFFS	634,246	507,397	-20.0%	81,124	68,601	-15.4%
OAKHAM	63,589	66,787	5.0%	196,354	165,703	-15.6%
ORANGE	5,367,303	4,875,842	-9.2%	1,651,434	1,403,258	-15.0%
ORLEANS	267,953	214,362	-20.0%	189,078	160,664	-15.0%
OTIS	-	79,789		64,447	53,059	-17.7%
OXFORD	7,952,326	8,034,044	1.0%	2,178,659	1,851,680	-15.0%
PALMER	9,960,252	10,069,381	1.1%	1,899,741	1,614,365	-15.0%
PAXTON	34,270	80,630	135.3%	521,156	440,314	-15.5%
PEABODY	16,281,941	15,666,037	-3.8%	8,725,605	7,416,607	-15.0%
PELHAM	141,191	112,953	-20.0%	168,059	142,055	-15.5%
PEMBROKE	9,611,273	7,716,142	-19.7%	1,722,079	1,463,767	-15.0%
PEPPERELL	-	-		1,308,362	1,111,662	-15.0%
PERU	39,868	31,894	-20.0%	121,519	102,464	-15.7%
PETERSHAM	240,233	268,840	11.9%	137,177	115,274	-16.0%
PHILLIPSTON	-	-		182,781	154,599	-15.4%
PITTSFIELD	28,941,235	26,664,443	-7.9%	8,936,256	7,595,390	-15.0%
PLAINFIELD	53,679	42,943	-20.0%	51,784	43,620	-15.8%
PLAINVILLE	2,217,346	2,334,300	5.3%	779,208	661,907	-15.1%
PLYMOUTH	20,298,057	16,321,643	-19.6%	4,193,214	3,547,488	-15.4%
PLYMPTON	597,760	478,208	-20.0%	244,745	208,033	-15.0%
PRINCETON	-	-		409,596	342,922	-16.3%
PROVINCETOWN	309,126	247,301	-20.0%	218,353	183,314	-16.0%
QUINCY	15,165,279	12,132,223	-20.0%	24,246,657	20,609,134	-15.0%
RANDOLPH	11,260,936	10,240,371	-9.1%	6,043,361	5,136,857	-15.0%
RAYNHAM	375	300	-20.0%	1,146,302	973,804	-15.0%
READING	6,121,072	6,082,107	-0.6%	4,005,378	3,402,886	-15.0%
REHOBOTH	-	-		944,158	802,185	-15.0%
REVERE	23,067,165	23,784,526	3.1%	12,530,652	10,651,055	-15.0%
RICHMOND	386,119	308,895	-20.0%	117,846	100,119	-15.0%
ROCHESTER	1,113,730	1,204,450	8.1%	439,489	372,758	-15.2%
ROCKLAND	10,015,816	8,823,145	-11.9%	2,939,288	2,498,395	-15.0%
ROCKPORT	1,427,901	1,142,321	-20.0%	486,955	412,742	-15.2%
ROWE	53,056	42,445	-20.0%	5,769	4,832	-16.2%
ROWLEY	-	-		638,202	540,338	-15.3%
ROYALSTON	-	-		176,828	148,765	-15.9%
RUSSELL	-	-		228,031	193,740	-15.0%
RUTLAND	11,119	8,895	-20.0%	800,563	679,323	-15.1%
SALEM	12,334,597	10,290,730	-16.6%	8,116,011	6,897,615	-15.0%
SALISBURY	-	-		676,325	572,664	-15.3%
SANDISFIELD	7,986	6,389	-20.0%	50,865	42,204	-17.0%

Local Aid Distributions

Community	Chapter 70			Unrestricted Aid		
	Init FY03	FY04	chg	Init FY03	FY04	chg
SANDWICH	5,016,623	5,453,106	8.7%	1,322,936	1,111,420	-16.0%
SAUGUS	4,228,143	3,382,514	-20.0%	4,452,139	3,784,265	-15.0%
SAVOY	364,611	443,042	21.5%	157,766	132,053	-16.3%
SCITUATE	3,814,081	3,051,265	-20.0%	2,478,770	2,106,952	-15.0%
SEEKONK	3,664,719	2,931,775	-20.0%	1,244,667	1,057,967	-15.0%
SHARON	6,072,229	5,823,785	-4.1%	1,542,858	1,308,360	-15.2%
SHEFFIELD	-	-		254,111	215,171	-15.3%
SHELBURNE	-	-		264,441	224,736	-15.0%
SHERBORN	395,414	316,331	-20.0%	240,351	204,072	-15.1%
SHIRLEY	4,366,506	3,950,169	-9.5%	1,410,143	1,197,455	-15.1%
SHREWSBURY	8,745,774	10,287,704	17.6%	2,932,868	2,488,021	-15.2%
SHUTESBURY	573,004	458,403	-20.0%	159,388	134,998	-15.3%
SOMERSET	3,191,654	2,553,323	-20.0%	1,459,961	1,240,965	-15.0%
SOMERVILLE	24,302,486	19,441,989	-20.0%	31,661,812	26,912,540	-15.0%
SOUTH HADLEY	6,171,610	4,949,208	-19.8%	2,604,906	2,213,918	-15.0%
SOUTHAMPTON	2,303,974	2,128,180	-7.6%	581,183	492,324	-15.3%
SOUTHBOROUGH	2,322,228	2,505,027	7.9%	433,129	368,123	-15.0%
SOUTHBRIDGE	14564180	14,401,675	-1.1%	3,553,329	3,020,289	-15.0%
SOUTHWICK	-	-		1,104,675	938,900	-15.0%
SPENCER	219,706	175,765	-20.0%	2,123,544	1,804,092	-15.0%
SPRINGFIELD	208,607,124	208,406,858	-0.1%	36,248,060	30,810,425	-15.0%
STERLING	-	-		702,403	596,948	-15.0%
STOCKBRIDGE	-	-		113,207	96,063	-15.1%
STONEHAM	3,284,829	2,627,863	-20.0%	4,640,671	3,944,571	-15.0%
STOUGHTON	9,415,846	8,543,084	-9.3%	3,531,643	3,001,897	-15.0%
STOW	-	-		444,169	377,387	-15.0%
STURBRIDGE	1,298,823	1,039,058	-20.0%	796,002	675,076	-15.2%
SUDBURY	3,005,942	3,351,225	11.5%	1,701,812	1,444,967	-15.1%
SUNDERLAND	787,076	833,349	5.9%	585,338	491,976	-16.0%
SUTTON	4,473,180	4,475,551	0.1%	816,217	691,909	-15.2%
SWAMPSCOTT	2,431,038	1,944,830	-20.0%	1,464,674	1,244,941	-15.0%
SWANSEA	4,966,726	3,973,381	-20.0%	1,942,303	1,650,958	-15.0%
TAUNTON	35,731,575	38,524,537	7.8%	9,048,508	7,685,731	-15.1%
TEMPLETON	-	-		1,288,606	1,092,776	-15.2%
TEWKSBURY	11,476,069	11,322,673	-1.3%	3,080,031	2,613,478	-15.1%
TISBURY	355,233	284,186	-20.0%	109,821	93,224	-15.1%
TOLLAND	-	-		33,972	28,050	-17.4%
TOPSFIELD	728,900	583,120	-20.0%	781,564	661,891	-15.3%
TOWNSEND	-	-		1,280,163	1,083,394	-15.4%
TRURO	261,971	209,577	-20.0%	31,135	26,451	-15.0%
TYNGSBOROUGH	6,317,346	5,808,979	-8.0%	937,975	797,050	-15.0%
TYRINGHAM	36,592	29,274	-20.0%	15,338	12,943	-15.6%
UPTON	-	6,830		593,755	500,288	-15.7%
UXBRIDGE	8,231,670	8,869,122	7.7%	1,474,293	1,252,329	-15.1%
WAKEFIELD	4,869,150	3,895,320	-20.0%	4,159,629	3,534,090	-15.0%
WALES	741,058	592,846	-20.0%	239,969	203,284	-15.3%
WALPOLE	5,393,468	4,314,774	-20.0%	3,025,644	2,570,232	-15.1%
WALTHAM	7,158,929	5,727,143	-20.0%	12,133,047	10,307,784	-15.0%
WARE	6,995,285	7,030,768	0.5%	1,710,092	1,453,293	-15.0%
WAREHAM	11,597,828	11,013,918	-5.0%	2,149,209	1,826,705	-15.0%
WARREN	-	-		723,393	614,820	-15.0%
WARWICK	-	-		161,270	134,852	-16.4%

Local Aid Distributions

Community	Chapter 70			Unrestricted Aid		
	Init FY03	FY04	chg	Init FY03	FY04	chg
WASHINGTON	15,088	16,679	10.5%	114,818	96,718	-15.8%
WATERTOWN	2,969,442	2,375,554	-20.0%	8,356,516	7,103,039	-15.0%
WAYLAND	2,863,219	2,290,575	-20.0%	1,070,117	908,569	-15.1%
WEBSTER	7,128,461	6,607,929	-7.3%	2,521,878	2,143,492	-15.0%
WELLESLEY	3,687,434	2,949,947	-20.0%	1,482,988	1,260,540	-15.0%
WELLFLEET	145,578	116,462	-20.0%	66,309	56,276	-15.1%
WENDELL	-	-		288,506	238,750	-17.2%
WENHAM	-	-		501,462	426,202	-15.0%
WEST BOYLSTON	2,723,155	2,552,355	-6.3%	779,943	662,952	-15.0%
W. BRIDGEWATER	1,962,857	1,570,286	-20.0%	727,861	617,557	-15.2%
W. BROOKFIELD	-	-		467,564	397,116	-15.1%
WEST NEWBURY	-	-		299,671	254,511	-15.1%
W. SPRINGFIELD	13,179,351	12,308,163	-6.6%	3,354,930	2,851,691	-15.0%
W. STOCKBRIDGE	-	-		110,190	93,540	-15.1%
WEST TISBURY	-	-		381,997	318,127	-16.7%
WESTBOROUGH	3,240,051	2,592,041	-20.0%	1,226,242	1,040,103	-15.2%
WESTFIELD	27,531,720	29,328,636	6.5%	6,020,268	5,115,347	-15.0%
WESTFORD	10,615,861	9,400,986	-11.4%	2,460,843	2,091,713	-15.0%
WESTHAMPTON	348,019	278,415	-20.0%	139,763	118,799	-15.0%
WESTMINSTER	-	-		731,899	617,176	-15.7%
WESTON	1,709,187	1,367,350	-20.0%	408,032	346,827	-15.0%
WESTPORT	3,601,648	3,945,860	9.6%	1,400,918	1,186,904	-15.3%
WESTWOOD	2,635,628	2,108,502	-20.0%	789,811	671,340	-15.0%
WEYMOUTH	19,551,520	19,035,638	-2.6%	10,436,981	8,870,036	-15.0%
WHATELY	155,566	124,453	-20.0%	127,359	108,154	-15.1%
WHITMAN	-	58,114		2,266,320	1,926,372	-15.0%
WILBRAHAM	-	-		1,268,604	1,078,275	-15.0%
WILLIAMSBURG	437,793	350,234	-20.0%	319,422	271,490	-15.0%
WILLIAMSTOWN	1,101,138	880,910	-20.0%	1,011,737	858,519	-15.1%
WILMINGTON	4,134,916	3,307,933	-20.0%	2,941,071	2,499,910	-15.0%
WINCHENDON	10,441,224	9,523,654	-8.8%	1,663,085	1,412,380	-15.1%
WINCHESTER	3,692,026	2,953,621	-20.0%	1,728,530	1,469,251	-15.0%
WINDSOR	41,640	33,525	-19.5%	117,294	98,683	-15.9%
WINTHROP	4,932,699	4,538,855	-8.0%	5,336,706	4,536,200	-15.0%
WOBURN	5,628,191	4,502,553	-20.0%	7,525,827	6,396,927	-15.0%
WORCESTER	153,103,294	154,518,307	0.9%	45,680,060	38,824,189	-15.0%
WORTHINGTON	-	-		124,737	105,374	-15.5%
WRENTHAM	3,201,122	3,386,805	5.8%	1,210,226	1,017,964	-15.9%
YARMOUTH	-	-		1,266,159	1,076,180	-15.0%

Local Aid Distributions

Regional School Aid							
District	Init FY03	FY04	chg	District	Init FY03	FY04	chg
ACTON BOXBOROUGH	3,543,199	2,834,559	-20.0%	PIONEER	3,977,734	3,808,395	-4.3%
ADAMS CHESHIRE	9,669,729	9,498,192	-1.8%	QUABBIN	14,623,917	15,119,489	3.4%
AMHERST PELHAM	9,419,188	9,244,885	-1.9%	RALPH C MAHAR	3,800,828	4,113,302	8.2%
ASHBURNHAM WESTM.	8,540,744	8,787,951	2.9%	SILVER LAKE	5,874,299	5,606,085	-4.6%
ATHOL ROYALSTON	15,959,986	15,987,562	0.2%	SOUTHERN BERKSHIRE	2,109,780	1,687,824	-20.0%
BERKSHIRE HILLS	3,268,521	2,614,817	-20.0%	SOUTHWICK TOLLAND	7,050,606	6,628,633	-6.0%
BERLIN BOYLSTON	962,915	770,332	-20.0%	SPENCER E BROOKFLD	11,410,927	12,092,425	6.0%
BLACKSTONE MILLVILLE	10,632,254	10,270,844	-3.4%	TANTASQUA	6,355,987	6,119,767	-3.7%
BRIDGEWTR RAYNHAM	18,684,258	18,751,051	0.4%	TRITON	8,845,837	7,625,408	-13.8%
CHESTERFIELD GOSHEN	646,949	638,591	-1.3%	UPISLAND	958,843	767,074	-20.0%
CENTRAL BERKSHIRE	8,286,804	7,095,300	-14.4%	WACHUSETT	17,602,075	14,081,660	-20.0%
CONCORD CARLISLE	1,772,474	1,417,979	-20.0%	QUABOAG	7,585,764	7,336,961	-3.3%
DENNIS YARMOUTH	7,424,130	6,120,344	-17.6%	WHITMAN HANSON	20,354,790	21,130,837	3.8%
DIGHTON REHOBOTH	10,945,014	10,636,396	-2.8%	ASSABET VALLEY	3,051,938	2,441,550	-20.0%
DOVER SHERBORN	1,423,318	1,138,654	-20.0%	BLACKSTONE VALLEY	5,635,627	4,599,841	-18.4%
DUDLEY CHARLTON	19,564,453	20,233,330	3.4%	BLUE HILLS	3,794,449	3,035,559	-20.0%
NAUSET	3,903,029	3,122,423	-20.0%	BRISTOL PLYMOUTH	5,538,845	5,815,953	5.0%
FARMINGTON RIVER	451,007	360,806	-20.0%	CAPE COD	2,220,714	1,776,571	-20.0%
FREETOWN LAKEVILLE	5,828,919	6,014,792	3.2%	FRANKLIN COUNTY	2,346,963	1,925,246	-18.0%
FRONTIER	2,483,459	2,613,407	5.2%	GREATER FALL RIVER	11,046,557	10,259,130	-7.1%
GATEWAY	6,957,660	5,644,248	-18.9%	GREATER LAWRENCE	14,163,663	14,135,001	-0.2%
GROTON DUNSTABLE	9,093,386	9,028,783	-0.7%	GRTR NEW BEDFORD	18,294,926	16,623,590	-9.1%
GILL MONTAGUE	6,450,351	5,837,026	-9.5%	GREATER LOWELL	15,565,037	14,808,778	-4.9%
HAMILTON WENHAM	3,474,401	3,061,591	-11.9%	SOUTH MIDDLESEX	2,664,555	2,131,644	-20.0%
HAMPDEN WILBRAHAM	9,119,599	9,400,100	3.1%	MINUTEMAN	2,565,688	2,052,550	-20.0%
HAMPSHIRE	2,282,010	2,383,522	4.4%	MONTACHUSETT	7,232,676	7,242,461	0.1%
HAWLEMONT	758,481	606,785	-20.0%	NORTHERN BERKSHIRE	2,979,338	2,877,607	-3.4%
KING PHILIP	5,394,807	5,540,786	2.7%	NASHOBA VALLEY	2,386,144	1,908,915	-20.0%
LINCOLN SUDBURY	2,139,973	1,711,978	-20.0%	NORTHEAST METRO	6,502,464	5,201,971	-20.0%
MANCHESTER ESSEX	1,646,605	1,317,284	-20.0%	NORTH SHORE	1,758,805	1,407,994	-19.9%
MARTHAS VINEYARD	2,290,886	2,631,535	14.9%	OLD COLONY	2,295,228	2,524,441	10.0%
MASCONOMET	4,349,058	4,244,361	-2.4%	PATHFINDER	2,533,302	2,357,609	-6.9%
MENDON UPTON	7,059,786	7,820,674	10.8%	SHAWSHEEN VALLEY	3,843,071	3,074,457	-20.0%
MOUNT GREYLOCK	2,044,500	1,635,600	-20.0%	SOUTHEASTERN	8,731,300	8,647,881	-1.0%
MOHAWK TRAIL	7,345,280	5,904,434	-19.6%	SOUTH SHORE	2,098,219	1,678,575	-20.0%
NARRAGANSETT	7,386,291	8,092,672	9.6%	SOUTHERN WORCSTR	4,956,043	4,831,497	-2.5%
NASHOBA	6,476,966	5,181,573	-20.0%	TRI COUNTY	3,662,812	3,115,362	-14.9%
NEW SALEM WENDELL	744,144	595,315	-20.0%	UPPER CAPE COD	2,314,954	2,560,503	10.6%
NORTHBORO STHBORO	1,891,353	1,513,082	-20.0%	WHITTIER	5,600,250	4,779,683	-14.7%
NORTH MIDDLESEX	20,184,957	18,837,421	-6.7%	BRISTOL COUNTY	1,461,167	1,168,934	-20.0%
OLD ROCHESTER	1,837,325	1,469,860	-20.0%	ESSEX COUNTY	3,664,972	3,664,972	0.0%
PENTUCKET	11,908,949	12,065,168	1.3%	NORFOLK COUNTY	742,722	594,178	-20.0%