

BUCKLAND ARPA SNAPSHOT

Buckland population basis for CLFRF:	1,850
Follow non-entitlement unit (NEU) rules:	Funds pass-through state but Town is considered the “primary” recipient and must document for post-audit
Buckland (Town) allocation of CLFRF: <i>First & Second tranche received.</i>	\$552,978 <i>\$276,488.57 on deposit with Bluestone Bank</i>
Eligibility Period (costs incurred):	March 1, 2021 through December 31, 2024
Program close-out:	December 31, 2026

Region:	Shelburne	\$549,092	(population 1,837)
	Conway	\$559,852	(population 1,873)
	Colrain	\$496,484	(population 1,661)
	Charlemont	\$368,552	(population 1,233)
	Heath	\$207,740	(population, 695)
	Hawley	\$ 99,835	(population, 334)

Government services: Lost public sector revenue is the most flexible category for municipalities if it can be demonstrated that actual revenues are less than a counterfactual scenario that assumes revenues grew at the higher of either 4.1 percent over prior year or the Town’s percentage of revenue growth over the three most recent fiscal years completed prior to January 27, 2020. There is a specific formula in the interim final rule, and we need to run those scenarios for Buckland.

If we can show revenue loss versus the counterfactual argument, then those funds can be used immediately for the provision of “government services” which include:

Government services can include, but are not limited to, **maintenance** or pay-go funded **building of infrastructure, including roads**; modernization of **cybersecurity**, including hardware, software, and protection of critical infrastructure; **health services**; **environmental remediation**; **school or educational services**; and the provision of **police, fire, and other public safety services**.

- *Source: Federal Register / Vol. 86, No. 93 / Monday, May 17, 2021 / Rules and Regulations p. 26801*

Water / Wastewater: Congress also sought to empower municipalities to use these funds for water, sewer and broadband infrastructure. The Interim Final Rule aligns the eligibility for water and sewer to the USEPA’s Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF). Generally, the federal program includes projects “to construct, improve, and repair wastewater treatment plants, control non-point sources of pollution, improve resilience of infrastructure to severe weather events, create green infrastructure, and protect waterbodies from pollution.” With respect to drinking water the federal program states funds can “assist communities in making water infrastructure capital improvements, including the installation and replacement of failing treatment and distribution systems.”

But, there appears to be wide latitude under this category to improve drinking water infrastructure, such as building or upgrading facilities and transmission, distribution, and storage systems, including replacement of lead service lines (which is specifically encouraged). With respect to wastewater and stormwater the Interim Final Rule states that *“recipients may use Fiscal Recovery Funds to construct publicly owned treatment infrastructure, manage and treat stormwater or subsurface drainage water, facilitate water reuse, and secure publicly owned treatment works, among other uses. Finally, consistent with the CWSRF and DWSRF, Fiscal Recovery Funds may be used for cybersecurity needs to protect water or sewer infrastructure, such as developing effective cybersecurity practices and measures at drinking water systems and publicly owned treatment works.”*

Given that Buckland is served by a water district that has its own budget and oversight it is unclear whether the Town’s funds can be used for this category. If the District is eligible, we need to compare the guidance in the Interim Final Rule against the state counterpart programs that are funded through the EPA to ensure any proposed project will meet the regulatory thresholds and can be documented for compliance.

Broadband: The Rule includes *“broadband infrastructure that is designed to provide service to unserved or underserved households and businesses and that is designed to, upon completion: (i) Reliably meet or exceed symmetrical 100 Mbps download speed and upload speeds; or (ii) In cases where it is not practicable, because of the excessive cost of the project or geography or topography of the area to be served by the project, to provide service meeting the standards set forth in paragraph (e)(2)(i) of this section: (A) Reliably meet or exceed 100 Mbps download speed and between at least 20 Mbps and 100 Mbps upload speed; and (B) Be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.”*

Note that the FAQ states that broadband projects must also be designed to serve unserved or underserved households and businesses, defined as those that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed.

Federal funding compliance: Because the Town is the only recipient, we are responsible to ensure compliance with all CLFRF regulations including determinations of eligibility and all applicable federal conditions and assurances including Davis-Bacon wage rates and procurement procedures.

I have developed a draft template (borrowed in part from the city of Somerville and amended based upon my review of the Interim Final Rule) for a federal funds administrator that would be funded from the CLFRF and be responsible for advising the task force on eligibility of projects and programs. The administrator would also be responsible to ensure compliance monitoring and documentation to include submittal of all quarterly reports commencing by October 31, 2021 and the final close-out report.

From the Reporting and Compliance guidance document: *“Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.”*

We are hoping FRCOG takes the lead in this and helps its member towns. FRCOG may be able to attract a wider pool of qualified professionals (consultant or staff). At the least we can conduct a shared procurement.

American Rescue Plan Act Funded Projects and Expenses

November 15, 2021

The American Rescue Plan Act

On March 11 2021, the President signed the American Rescue Plan Act (“ARPA” or the “Act”). ARPA provides billions of dollars in aid to state, local, and tribal governments. In Massachusetts, local governments will receive \$3.4 billion of the federal Coronavirus State and Local Fiscal Recovery (CSLFR) Funds provided for under ARPA. Allocation of CSLFR Funds, and the accounting and reporting of the same consistent with ARPA’s requirements, will require substantial time and consideration in the years to come. An ARPA funding recipient may use CSLFR Funds to cover eligible costs incurred between March 3, 2021 and December 31, 2024, and ARPA’s reporting requirements will continue through March 2027. Moreover, ARPA funding recipients must keep records of the use of these funds for at least five (5) years from the recipient’s last ARPA-funded expenditure.

I. Allocation of ARPA Funds

Local governments may use ARPA funds to respond to the public health emergency brought upon by COVID-19 and the negative economic impacts of the COVID-19 public health emergency, to support workers performing essential services, to recover lost revenue since the onset of the COVID-19 public health emergency, or to make necessary investments in water, sewer, and broadband infrastructure. Public Law 117-2, Section 603(c)(1). The U.S. Department of Treasury is overseeing the distribution and administration of ARPA funds, and has issued an [Interim Final Rule](#)¹ that further defines what it will deem eligible uses of ARPA funds consistent with the broad categories of eligible uses outlined in the Act.

It is important to observe, when considering an ARPA expenditure, the many caveats and conditions associated with the various eligible uses. For example, payroll expenses must be for employees mitigating or responding to the effects of the COVID-19 public health emergency, and support for households or small businesses must be provided to those households and small businesses that were actually negatively economically impacted by the pandemic. Recipients will be required to report their eligible uses of ARPA funding quarterly, and we recommend recipients compile some type of data or documentation, such as applications or staff assignments, that demonstrate the manner in which each ARPA expenditure complies with all of the conditions of the IFR’s eligible uses. While ARPA funding recipients have broad discretion to determine how to allocate its ARPA funding among the many eligible and worthy uses, the overarching goals of the Act and this relief funding must be served with each expenditure.

¹ The text of the Interim Final Rule can be found beginning at page 129 of the document provided at this link. The first 128 pages of this document provide “Supplementary Information” explaining the thought-process and intent of the Interim Final Rule, and provide additional guidance and insight with respect to the use of ARPA Funds.

II. Eligible Uses

Below we have provided a list of eligible uses under the IFR. It is important to note this is a summary list, and some items have been combined or summarized for conciseness and ease of reference. When actually relying on a listed eligible use or designing an ARPA-funded program, it is critical the full text of the IFR, and perhaps legal counsel, be consulted. The eligible uses of ARPA funds are:

- **Responding to the COVID-19 public health emergency and its negative economic impacts:**
 - Expenses related to vaccination programs and clinics and COVID-19 testing, monitoring, and contact tracing (e.g. staff, equipment and supplies, facilities, IT, and administrative expenses);
 - COVID-19-related expenses of public hospitals, temporary medical facilities, clinics, congregate care facilities, long-term care facilities, incarceration settings, homeless shelters, and group living facilities;
 - COVID-19- related emergency medical, transportation, and telemedicine expenses;
 - Expenses related to provision and distribution of personal protective equipment, sanitizing products, and supplies and equipment (including ventilation upgrades) to mitigate the risk of spreading COVID-19;
 - Expenses for quarantining and isolating individuals, including providing paid sick and paid family and medical leave to public employees; and
 - Expenses related to the treatment of long-term symptoms, mental health treatment, and behavioral health services related to COVID-19.
- **Payroll and covered benefits for:**
 - Public safety, public health, human services, and similar employees to the extent the employee's time is spent mitigating or responding to COVID-19; and
 - New employees hired to increase staffing to the level of employees employed as of January 27, 2020.
- **Unemployment Benefits and Support:**
 - Assistance and job training for individuals who are unemployed or underemployed; and
 - Contributions to the state unemployment insurance trust fund up to the level required to restore the fund to its balance as of January 27, 2020.
- **Addressing Negative Economic Impacts:**
 - Support to small businesses and nonprofits (e.g. loans, grants, in-kind assistance, technical assistance, and other services) that responds to the negative economic impacts of COVID-19;
 - Assistance to households, including cash assistance programs, that responds to the negative economic impacts of COVID-19; and
 - Aid to impacted industries, such as tourism, travel, hospitality, and other impacted industries, that responds to the negative economic impacts of COVID-19.
- **Improvements to Public Health or Economic Relief Programs:**
 - Administrative costs associated with these services and programs, including data reporting and IT improvements.

- **Lost Revenues:**

- The provision of government services in an amount equal to the reduction in the recipient's lost revenue in fiscal years 2020 to 2023.
 - "Government services" include "pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services."
 - "Government services" does not include payment of and expenses associated with outstanding indebtedness, satisfaction of settlement agreements or judgments, or replenishment of financial reserves.
- Revenue losses are deemed to be the difference between "Counterfactual" or estimated general revenue for a given fiscal year less actual general revenue for that fiscal year, where estimated general revenue is established as follows:
 - General revenue for the last full fiscal year prior to the COVID-19 pandemic (designated as having begun January 27, 2020) multiplied by average annual growth for the three fiscal years preceding the COVID-19 pandemic to the power of the number of years since the end of the last full fiscal year before the COVID-19 pandemic.
 - If average annual growth for the three fiscal years preceding the COVID-19 pandemic was less than 4.1%, the recipient may use 4.1% as its average annual growth.
 - **This is a very brief summary of the lost revenue calculation, and we recommend communities consult with their auditor for a complete understanding of this aspect of the IFR.**

- **Infrastructure Investments:**

- Investments in water, sewer, and broadband infrastructure
- Water and sewer projects must be eligible under certain sections of the Federal Water Pollution Control Act or Safe Drinking Water Act.
- Broadband infrastructure must be designed to reliably provide a certain level of service (e.g. 100 Mbps upload/download speed).

- **Miscellaneous:**

- Providing premium pay to essential workers or grants to certain employers that provide premium pay to essential workers, with priority of premium pay provided to low- and moderate-income workers;
- Survivor's benefits for family members of those who have died of COVID-19; and
- Programs, social services, educational improvements, or other assistance to disproportionality impacted populations, meaning those in "Qualified Census Tracts."²

² "Any census tract which is designated by the Secretary of Housing and Urban Development and, for the most recent year for which census data are available on household income in such tract, either in which 50 percent or more of the households have an income which is less than 60 percent of the area median gross income for such year or which has a poverty rate of at least 25 percent." 26 U.S.C. 42(d)(5)(B)(ii)(I).

III. Recoupment

Misuse of ARPA funds could subject the funding recipient to recoupment. The Treasury Department will be monitoring use of ARPA funds and enforcing the Act's and the IFR's requirements with respect to the use of ARPA funds through 2026. While the precise level of oversight and standards by which Treasury enforces these requirements is currently unknown, Treasury has outlined in the IFR the process by which it will seek to recoup improperly spent ARPA funds. Therefore, we strongly recommend strict compliance with the eligible uses outlined in the IFR.


In general, any ARPA funds used in violation of the Act or the IFR will be subject to recoupment **prior to December 31, 2026**. Recoupment may occur if Treasury finds or is notified, by any person, that an ARPA funding recipient has used CSLFR Funds in violation of the eligible use and lost revenue provisions of the IFR. The primary means by which Treasury will identify misuses of ARPA funds is through reporting provided by recipients. Recipients will be required to report ARPA funding expenditures quarterly, however, Treasury will also consider information from other sources, including members of the public.

Where Treasury identifies a misuse of ARPA funds, it will send the recipient a Notice of Violation. The Notice of Violation will identify and explain the amount of ARPA funding it has deemed misused and subject to recoupment. A recipient issued a Notice of Violation may request reconsideration of any amounts identified in the Notice of Violation. The recipient may provide additional information concerning the use of ARPA funds or its calculation of its tax revenue, and Treasury thereafter will consider whether the Notice of Violation was properly issued and the amount appropriate for recoupment, if any. A request for reconsideration must be submitted with **60 calendar days of the Notice of Violation**, and Treasury will respond with a decision to affirm, withdraw, or modify the Notice of Violation within **60 calendar days of receipt of the request for reconsideration**. Finally, payment of amounts subject to recoupment must be made within 120 calendar days of the initial Notice of Violation, if no request for reconsideration is made, or 120 calendar days of the final Notice of Violation if reconsideration is requested.

This eUpdate is designed to provide a broad overview of the ARPA funding process and eligible uses, but should not be relied on exclusively to make ARPA funding decisions. As noted above, even if a use is generally eligible, the manner in which the expenditure is made must still comply with all of the terms and conditions of ARPA funding, and must be properly reported to Treasury. If you have any questions concerning whether a particular use is eligible or have been issued a Notice of Violation, please do not hesitate to contact your KP Law contact at (617) 556-0007.


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The American Rescue Plan Act (ARPA)

Guidance for counties, cities, towns and governmental units




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Disclaimer

- Specific questions about your ARPA/federal compliance should be directed/verified by contacting your legal counsel, external auditor/CPA or the federal granting agency.
- Although the information presented today may assist you, please note that ARPA guidance is changing routinely. You are responsible for compliance.




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The MA Office of the Inspector General

- 40 years old
- First state-level OIG in the United States
- Watchdog agency with mission to prevent and detect fraud, waste and abuse of public funds
- Broad mandate




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The MA Office of the Inspector General


- What do we do?
 - Investigations, reviews, referrals
 - Training (MCPPO)
 - Technical assistance (Chapter 30B hotline, compliance reviews, Bulletin, advisories)
 - Embedded units: state police, DOT, EOHHS

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ARPA Overview

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What is the American Rescue Plan Act (ARPA)?


- Federal Act intended to bring about economic and public health recovery from COVID-19.
 - Appropriates funds to federal departments for grant programs;
 - Continues earlier aid programs; and
 - Creates state and local fiscal recovery funds.

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What is the American Rescue Plan Act (ARPA)?

- Remember – you may be eligible for grants directly from the federal government in addition to money from State and Local Fiscal Recovery Funds.
- Check with legal counsel.


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State and Local Fiscal Recovery Funds


Section 9901 of ARPA

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State and Local Fiscal Recovery Funds

- State Fiscal Recovery Fund: \$5.3 Billion
 - Some of this has already been spent. The legislature will soon begin appropriating the remaining \$4.8 billion, some to local government.
- Local Fiscal Recovery Fund: \$3.4 Billion
 - Most municipalities have fewer than 50,000 residents so are considered Non-Entitlement Units (NEUs) and should have received or should expect to receive notice or funds from the Department of Revenue.

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Eligible Uses of Funding

State and Local Fiscal Recovery Funds

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What are the rules?

- Fiscal Recovery Funding may be used:
 1. To respond to the public health emergency, or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
 2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers.

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What are the rules?


- Fiscal Recovery Funding may be used:
 3. For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
 4. To make necessary improvements in water, sewer, or broadband infrastructure.

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What are the rules?

- Recipients may **not**:
 - Deposit funds into any pension fund; or
 - Directly or indirectly offset a reduction in the net tax revenue of the State or territory resulting from a change in law, regulation or administrative interpretation.


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Responding to the Public Health Emergency

To assess if a program or service responds to the public health emergency, recipients should:

- (1) identify an effect of COVID-19 on public health, including either or both of immediate effects or effects that may manifest over months or years; and
- (2) assess how the use would respond to or address the identified need.


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Responding to the Public Health Emergency

Non-exhaustive List of Eligible Public Health Uses


- COVID-19 Mitigation and Prevention
- Medical Expenses
- Behavioral Health Care
- Public Health and Safety Staff
- Expenses to Improve Design and Execution of Health and Public Health Programs

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Examples

- Bergen County, New Jersey, will use funds for mobile vaccination clinics to remove barriers to vaccine access.
- Jackson County, Missouri, will use funds to employ supplemental staff to conduct daily testing, contact tracing and vaccination efforts for residents.
- New York City has dedicated funds to preventative measures in congregate settings.
- Phoenix Arizona, is investing in PPE.


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Responding to Economic Impacts of the Public Health Emergency

To assess if a program or service responds to the economic impacts of the public health emergency, recipients should:

- (1) consider whether an economic harm exists; and
- (2) identify how the program, service, or other intervention addresses the identified need or impact.


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Responding to Economic Impacts of the Public Health Emergency

Non-exhaustive List of Eligible Economic Impact Uses

- Assistance to Unemployed Workers
- Assistance to Households
- Expenses to Improve Efficacy of Economic Relief Programs
- Assistance to Small Businesses and Non-profits
- Rehiring State, Local and Tribal government staff (up to pre-pandemic levels)
- Aid to Impacted Industries

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Examples

- Snohomish County, Washington, plans to fund programs to provide dislocated workers with job training to enter high-demand occupations.
- North Las Vegas, Nevada, has allocated funds to provide technical supports to low-moderate income women and minority entrepreneurs.
- City of Wichita, Kansas, plans to use funds to fill vacant government positions and has already begun recruitment efforts.
- Austin, Texas, plans to invest in a comprehensive program to support unhoused persons in securing housing.



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Non-eligible Uses

- A **general** infrastructure project (unless project responded to specific pandemic public health need or specific negative economic impact from the pandemic). Pay-go infrastructure is allowable if the funds used make up for the loss of government revenue, and water, sewer and broadband infrastructure is allowable.
- Contributions to rainy day funds, financial reserves or similar funds
- Satisfaction of any obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring plan in a judicial, administrative, or regulatory proceeding (except to the extent the judgment or settlement requires the provision of services that would respond to the COVID-19 public health emergency)



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Premium Pay

- Fiscal Recovery Funds may be used by recipients to provide premium pay to **eligible workers** performing **essential work**. Such workers include:
 - staff at nursing homes, hospitals, and home care settings;
 - workers at farms, food production facilities, grocery stores, and restaurants;
 - janitors and sanitation workers
 - truck drivers, transit staff, and warehouse workers;
 - public health and safety staff
 - childcare workers, educators, and other school staff; and
 - social service and human services staff.



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Who are eligible workers?

- **Eligible workers** are “those workers needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors as [the Governor] may designate as critical to protect the health and well-being of the residents of their State ...”
- These sectors include: healthcare, public health and safety, childcare, education, sanitation, transportation, and food production and services.



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What is essential work?

- **Essential work** is defined as work involving regular in-person interactions or regular physical handling of items that were also handled by others.
- A worker is not engaged in essential work, and accordingly may not receive premium pay, for telework performed from a residence.



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Premium Pay


- Premium Pay is defined as “an amount up to \$13 per hour in addition to wages or remuneration the worker otherwise receives and in an aggregate amount not to exceed \$25,000 per eligible worker.”
- The IFR provides that premium pay or grants using fiscal recovery funds should prioritize lower income eligible workers.



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Premium Pay: Other Rules


- If Premium Pay would increase a worker’s total pay above 150% of the worker’s resident state average annual wage for all occupations, or county average annual wage (whichever is higher), on an annual basis the recipient must provide Treasury and make publicly available a written justification of how the premium pay is responsive to workers performing essential work during the pandemic.
- Premium Pay **must be entirely additive to a worker’s regular rate**, and remuneration may not be used to reduce or substitute a worker’s normal earnings.

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Revenue Loss


- Recipients may use fiscal recovery funds for the provision of government services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency.
- This is measured relative to the revenue collected in the most recent full fiscal year prior to the emergency. In calculating revenue, recipients should sum across all revenue streams covered by the definition of “general revenue,” taken from the Census Bureau’s Annual Survey of State and Local Government Finances.

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Revenue Loss

- The definition of general revenue excludes:
 - refunds and other correcting transactions;
 - proceeds from issuance of debt or the sale of investments
 - agency or private trust transactions
 - revenue generated by utilities and insurance trusts
 - Intergovernmental transfers from the federal government (intergovernmental transfers from State and local governments are included though (except for those made pursuant to CRF or FRF))


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Calculation of Loss

- Recipients are required to compute the extent of the reduction in revenue by looking at the last full fiscal year prior to January 27, 2020, and multiplying that amount by a growth adjustment of either 4.1% per year, or the recipient's average annual growth over the 3 full fiscal years prior to the pandemic, whichever is higher. This is referred to as "counterfactual revenue" in the IFR.
- Then recipients should identify actual revenue received over the last 12 months as of the calculation date.
- The extent of the reduction of revenue is equal to the counterfactual revenue minus actual revenue.
- Recipients should make this calculation as of December 31 of 2020, 2021, 2022 and 2023.


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Government Services

Includes:

- Maintenance or pay-go funded building or infrastructure, including roads
- Modernization of cybersecurity, including hardware, software, and protection of critical infrastructure
- Health services
- Environmental remediation
- School or educational services
- Provision of police, fire, and other safety services.


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Government Services

Does **not** include:

- Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree or judicially confirmed debt restructuring (except if the judgment or settlement requires provision of government services)
- Replenishing financial reserves (e.g., rainy day or other reserve funds)


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Investments in Infrastructure

Recipients may use Fiscal Recovery Funds for investments and improvements to existing infrastructure in:


- Water
- Sewer
- Broadband

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Water and Sewer Infrastructure


- Clean Water State Revolving Fund (310 CMR 44)
 - Construct, improve, and repair wastewater treatment plants.
 - Control non-point sources of pollution.
 - Improve resilience of infrastructure to severe weather events.
 - Create green infrastructure.
 - Protect waterbodies from pollution.

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Water and Sewer Infrastructure


- Drinking Water State Revolving Fund (310 CMR 45)
 - Assist communities in making water infrastructure capital improvements including the installation and replacement of failing treatment and distribution systems.

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Water and Sewer Infrastructure


- Other eligible uses:
 - Building or upgrading facilities and transmission, distribution and storage systems, including the replacement of lead service lines
 - Consolidating or establishing drinking water systems
 - Managing potential sources of pollution from reaching sources of drinking water
 - Certain effort address climate change such as measures to conserve and reuse water or to reduce energy consumption of public water treatment facilities
 - Green infrastructure projects that support stormwater system resiliency, including rain gardens (providing water storage and filtration benefits), and green street, (where vegetation, soil and engineered systems are combined to direct and filter rainwater)

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Broadband Infrastructure


- Eligible investments in broadband are those that
 1. are designed to provide services meeting adequate speeds; and
 2. are provided to unserved and underserved households and businesses
- Eligible projects are expected to be designed to deliver, upon project completion, service that reliably meets or exceeds symmetrical upload and download speeds of 100 Mbps.
- In instances where it's not practicable because of geography, topography, or excessive costs, 100 Mbps download speeds, and 20-100 Mbps upload speeds. These project should be scalable.

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Broadband Infrastructure


- The Interim Final Rule treats users as being unserved or underserved if they lack access to a wireline connection capable of reliably delivering at least minimum speeds of 25 Mbps download and 3 Mbps upload
- Households and businesses lacking this level of access are generally not viewed as being able to originate and receive high-quality voice, data, graphics, and video telecommunications.

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ARPA Prohibitions

- No deposits into pension funds
- No offsets of reductions of net tax revenue resulting from changes in law, regulation or administrative interpretation during the covered period.


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Timeline

Expenses must be:

- incurred after March 3, 2021
- obligated by December 31, 2024
- completed by December 31, 2026.

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Non-Compliance

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Oversight Agencies


- **Federal:** Special Inspector General for Pandemic Recovery, U.S. Treasury Department, federal inspectors general, Government Accountability Office
- **State:** Federal Funds Office, Division of Local Services, State Auditor’s Office, Office of the Inspector General, Office of the Attorney General, Comptroller
- **Private:** Audit firms

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What if you don’t comply?


- Federal government may recoup funds that were improperly used.
- You will be notified you’re in violation.
- Can request reconsideration of violation within 60 calendar days.
- Amounts subject to recoupment must be paid within 120 calendar days of final notice.

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Transferring Funds


- You can transfer funds to constituent units of government, as well as to private entities
- You, as the initial recipient, are still responsible for monitoring and reporting to treasury on the use of the funds.
- All subrecipients are bound by the same eligibility requirements as applied to the initial recipient.

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Reporting Requirements

- Metro cities (over 50,000 population) are required to submit **quarterly** project and expenditure reports.
- Non-entitlement Units of government (under 50,000 population) are required to submit **annual** project and expenditure reports
- These include information about: types of projects funded, other information about how recipient funds are used.


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Single Audit


2 CFR Part 200

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Single Audit

- The Single Audit is an organization-wide financial statement and federal awards' audit of a non-federal entity that expends \$750,000 or more in federal funds in one year. It is intended to provide assurance to the Federal Government that a non-federal entity has adequate internal controls in place and is generally in compliance with program requirements.
- Conducted by the independent CPA firm.

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What is an audit?


- Examines an entity's financial records, accounts, business transactions, accounting practices and internal controls
- Provides independent assurance that financial statements are presented fairly and comply with generally accepted accounting principles
- Reviews internal controls
- Safeguards assets
- Ensures financial statement reliability
- Promotes operational efficiency
- Encourages compliance with management's directives

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What is an audit?


- Appraisal of entity's financial status
- Assets and liabilities
- Presents auditor's educated assessment of community's financial position
- Management Letter explains "findings"
- Preserves integrity of public finance functions

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Single Audit


- An audit that also adds a specific review of federal fund expenditures based on the federal "compliance supplement." Specific audit testing and process reviews that must be included in the annual audit.

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Examples of Single Audit Compliance

- Check that no contracts were made with suspended or debarred parties.
- Test a sample of procurements to ascertain if the state's laws and procedures were followed and that the policies and procedures used were the same as for non-federal funds
- Verify that the entity has written standards of conduct that cover conflicts of interest and govern the performance of its employees engaged in the selection, award, and administration of contracts


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State Law

- M.G.L. c. 44, s. 42, requires completed audits to be filed with DLS


Section 42. Whenever a city, town or district causes an audit of its accounts or the accounts of separate departments to be made by a firm or person of its own selection, the city, town or district clerk shall immediately, upon the employment of such firm or person, file the name and address with the director, and such firm or person shall, within 10 days after making the report of the audit and recommendations to the city, town or district, file a certified copy thereof with the director.

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State Law


- M.G.L. c. 71, s. 16A, requires a regional school district to undergo an annual independent financial audit

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Best Practices


- Use same auditor for 3 to 5 years for greater continuity
- Potentially reduce costs in initial years
- After 5-8 years, engage in competitive selection process and consider audit firm rotation after each contract, or rotation of senior engagement staff at the same firm if preferred
- New auditor brings fresh perspective

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Procurement


- Although CPA services are exempt under Chapter 30B ...
- If you will use federal funds to pay for these services, then you must use a competitive selection process.

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Best Practices


- Make audit a public record
- Respond to each finding in management letter
- Outline corrective action plans
- Work with auditor to uncover root causes of deficiencies
- Issues should be resolved as soon as possible

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Best Practice

- Even if not subject to single audit or other requirements, best practice is to have periodic audits or other reviews for accountability and risk reduction.

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Does M.G.L. c. 30B still apply?


Yes!

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Chapter 30B and Federal Law


- Federal regulations require local jurisdictions to apply state and local procurement laws for federally funded procurements.
- Therefore, **Chapter 30B applies.**
- If Chapter 30B conflicts with federal law, follow federal law.

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Example of Conflicts


- Federal procurement policy does not recognize any state/local exemptions or exceptions.
- Must use competition for all purchases under \$250K. Formal bidding for over \$250K
- Chapter 30B methods are acceptable as competitive
- Use appropriate Chapter 30B method for otherwise exempt items
- Sole source requires additional federal compliance rules

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Chapter 30B


- Chapter 30B and public records law, municipal finance law, open meeting law, and other state requirements apply unless federal rules are more stringent. Then must follow federal rules
- If unsure about procurement, then bid.

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State Contracts and Cooperative Contracts


- Most state contracts based on a bid would be compliant with federal rules. If based on an “application”, they may not be. Need to check with OSD
- If OSD contract user guide requires you to get quotes from three vendors, you must do so to be compliant with federal rules
- Cooperative contracts also compliant if based on competition

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Collaborative Contracts

- Two or more jurisdictions
- Compliant if follow Chapter 30B
- Can be for supplies OR services where cooperative contracts are only for supplies


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How to be compliant?

- Plan
- Plan
- Plan

• Don't act the last minute. Decide what your needs are and what you need to do to meet them.

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Resources

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Resources

- U.S. Treasury Fiscal Recovery Fund Guidance: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>
- MA Office of the Inspector General: www.mass.gov/ig
- Federal Funds Office: <https://www.mass.gov/covid-related-federal-funds>


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Questions?

Thank you!

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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
County Reallocation amounts are under further review

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Municipality	Population	County	CD1	CD2	US Treasury Classification	QCTs	Municipal Per		County		Total Amount	Total Per		Implied Total Amount with County	Implied Total Amount Per Capita	
							Municipal Allocation	Capita Amount	County Reallocation	Per Capita		County Amount	County Amt per Capita			
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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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				
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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							Allocation	Capita Amount	Reallocation	Per Capita		Capita Amount	County Amt 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		County Amount	County Amt per Capita			
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