

Budget Task Force Data Summary

December 16, 2024

Budget Task Force Members

Anthony Sculimbrene, School Committee - Chair

Ezequiel Ayala, Jr., Director of Municipal Finance/Town Accountant – Vice Chair

Evan Watters, Finance Committee

Heather Lemieux, Town Manager; Carter Terenzini, Interim Town Manager

Kate Burnham, Ed.D., Superintendent Lunenburg Public Schools

Renee Emkey, Select Board

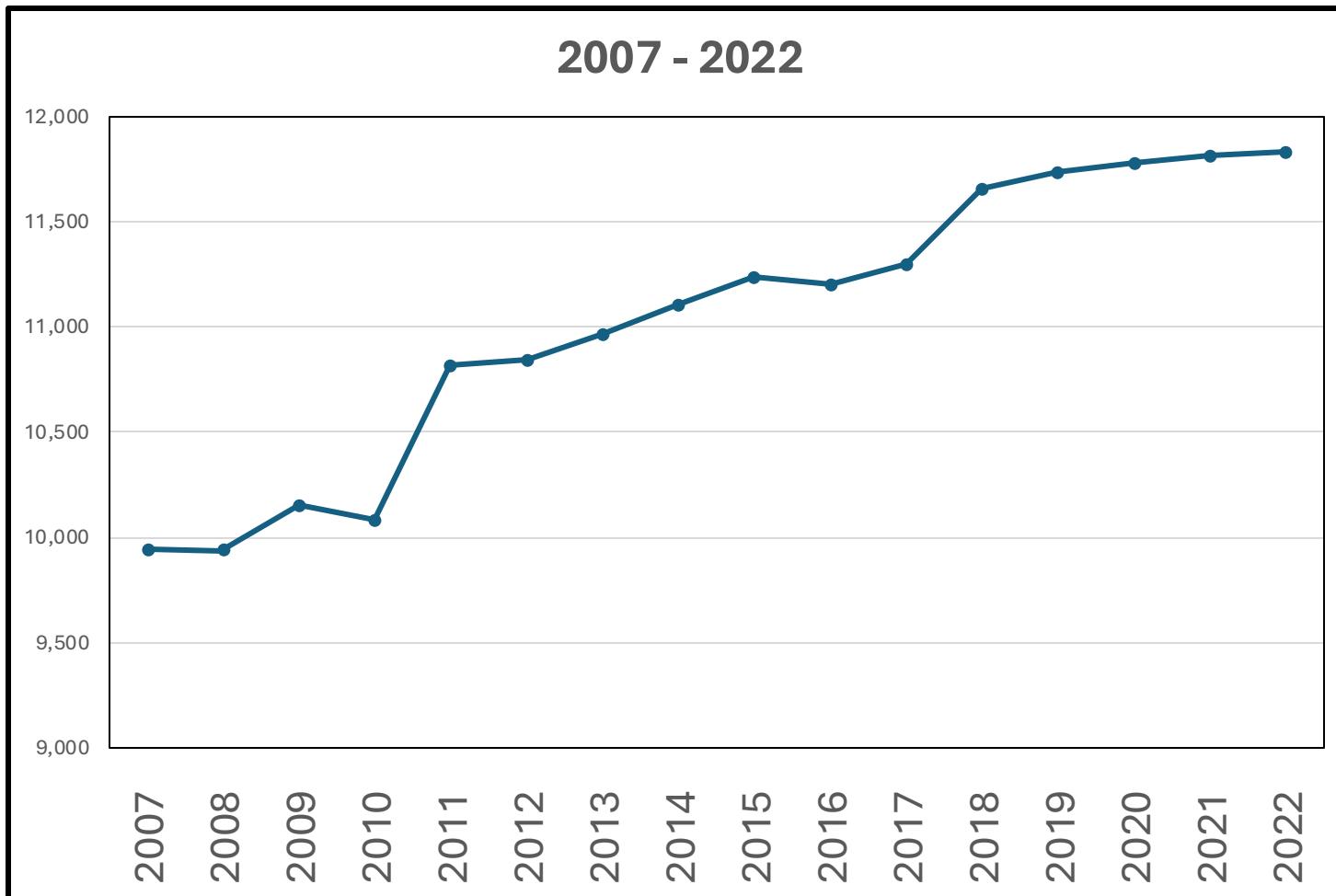
Susan Gilson, Ph.D., Director of Administration and Finance Lunenburg Public Schools

July 11, 2024 – December 16, 2024

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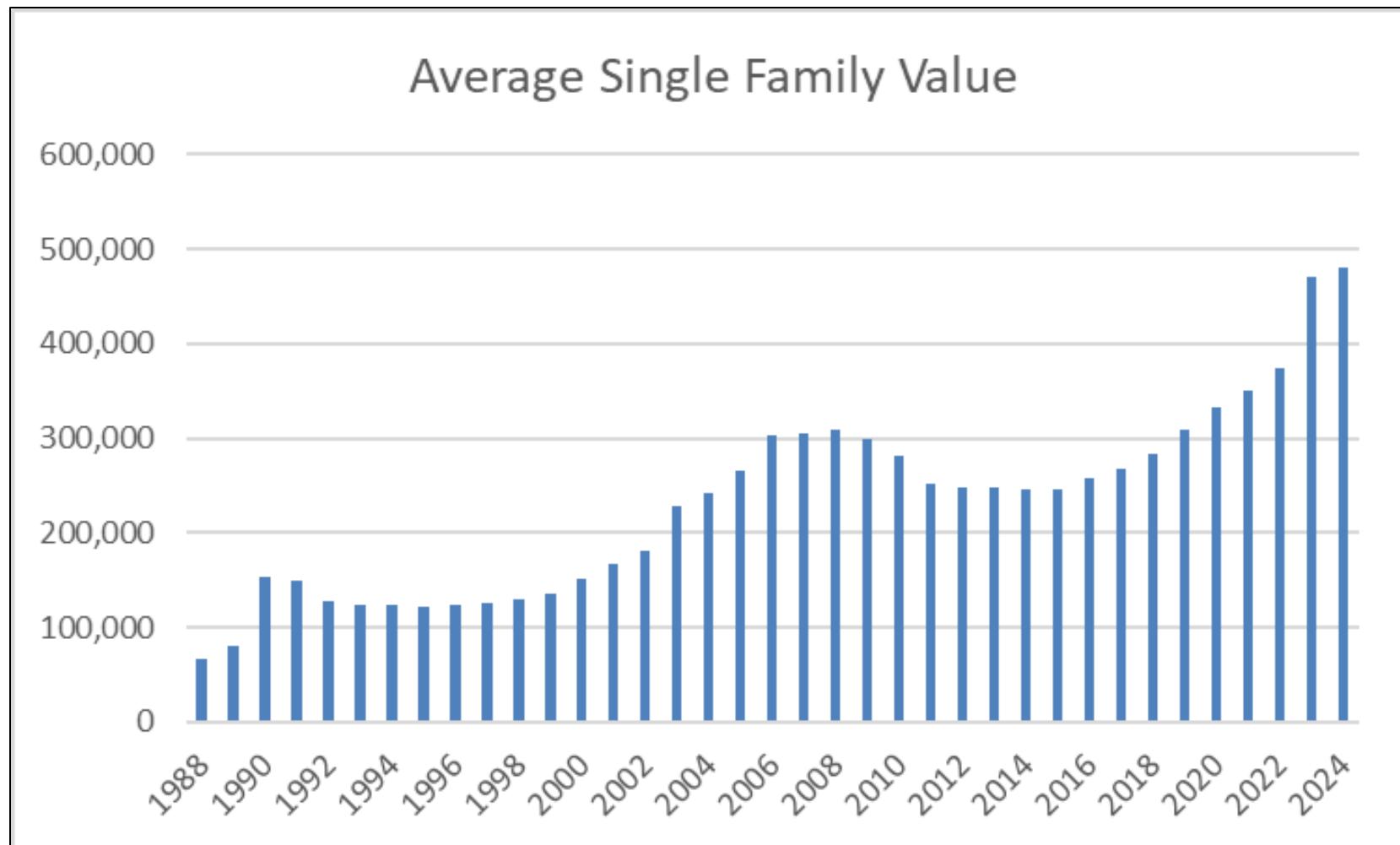
Lunenburg Population



8% increase in Lunenburg's population the past 10 years (2013-2022)

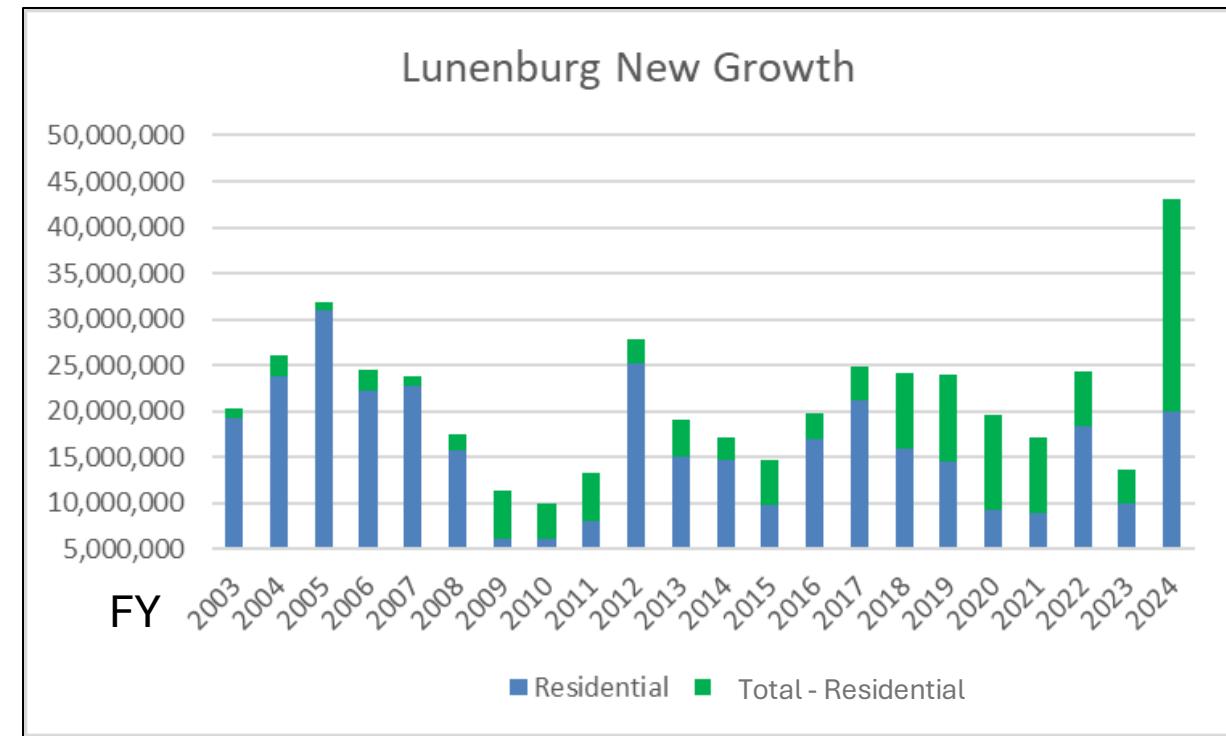
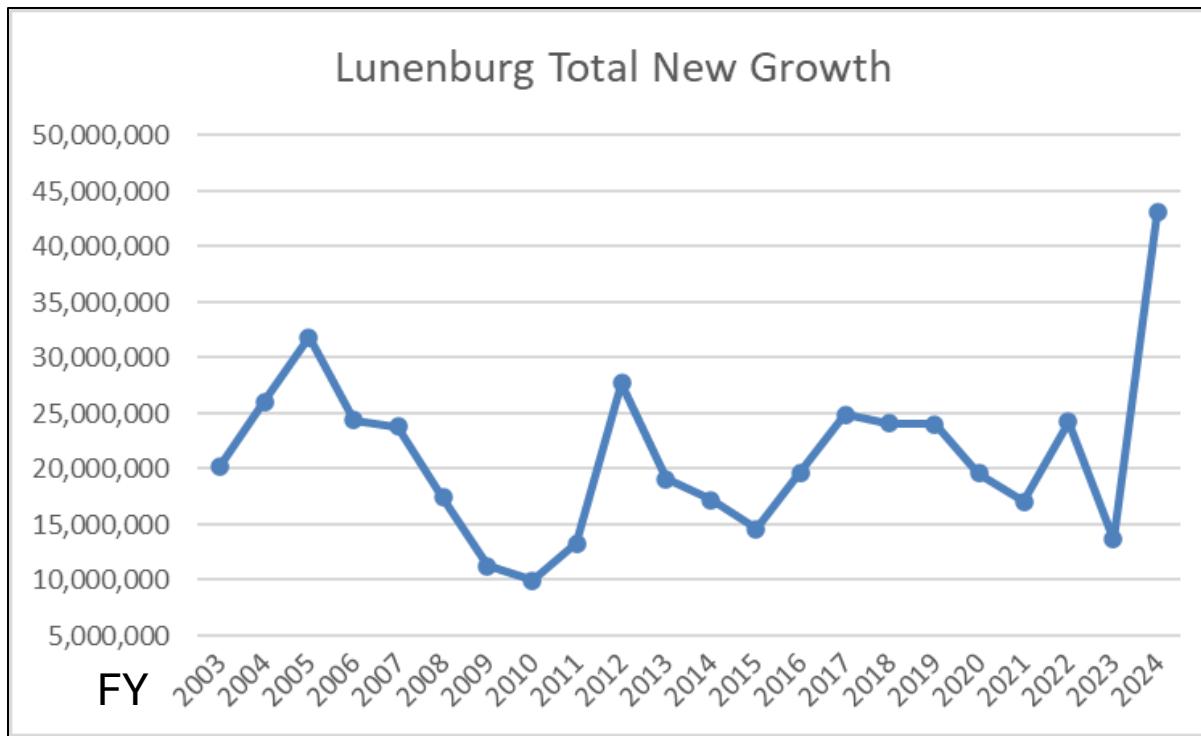
Lunenburg Single Family Home Value

FY1988 – FY2024



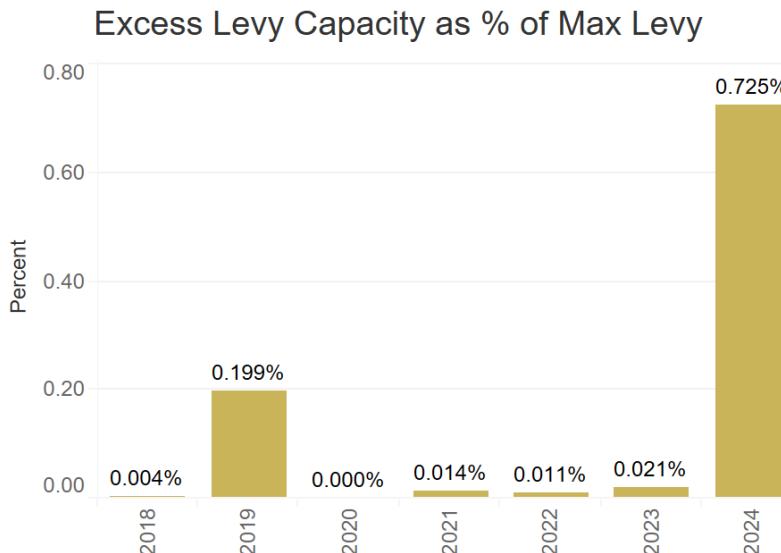
Lunenburg's New Growth

FY2003 – FY2024



Residential New Growth makes up less of the Total New Growth over the past several years

Lunenburg Excess Levy Capacity



Excess Levy Capacity is the difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.

Property Tax Levy Data

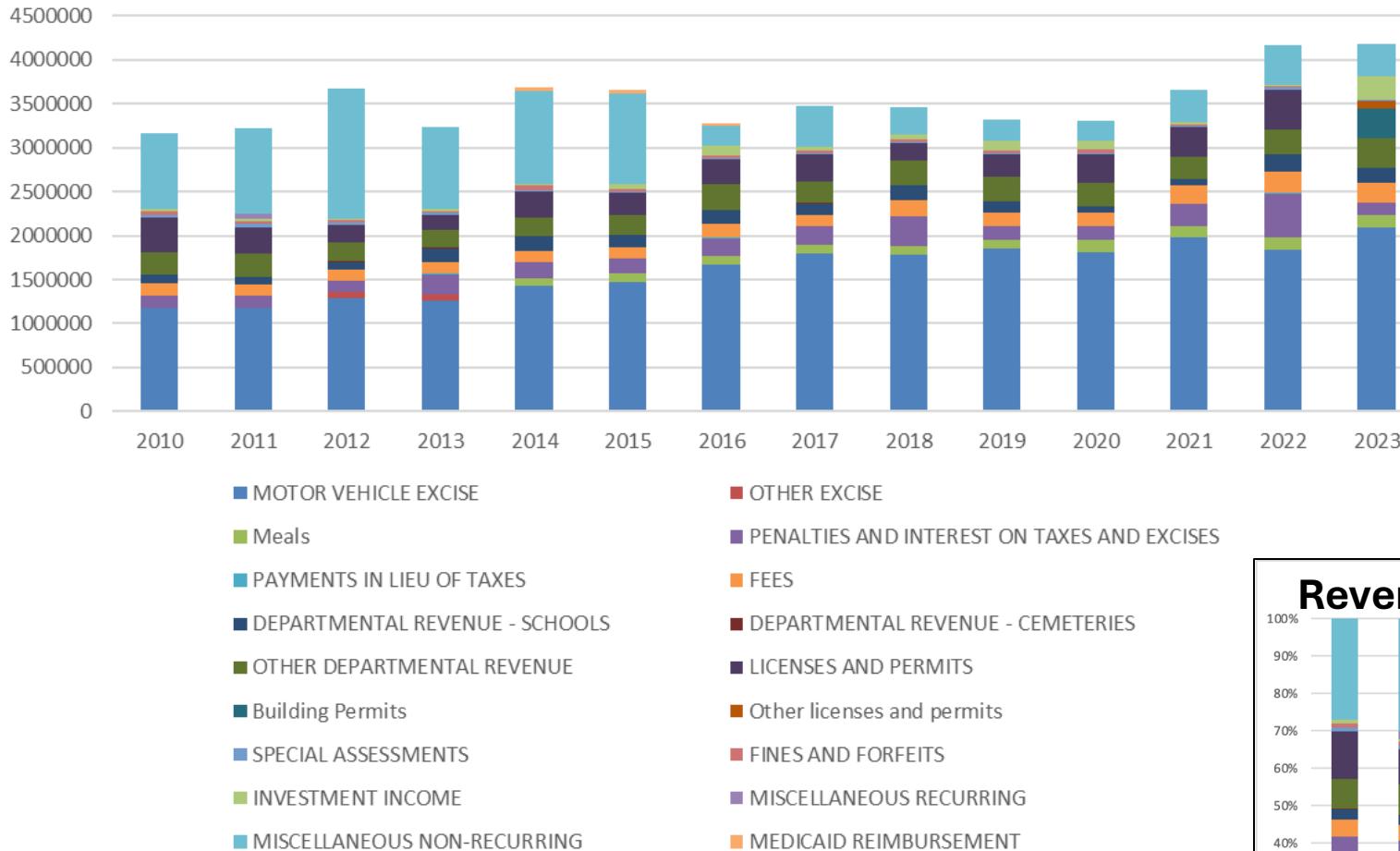
Levy Data	2018	2019	2020	2021	2022	2023	2024
Maximum Levy	25,848,476	26,994,911	28,054,410	28,896,250	29,959,876	30,875,656	31,852,740
Levy Limit w/o Exclusions	23,087,668	24,137,396	25,107,062	26,043,471	27,131,063	28,043,723	29,375,036
Total Tax Levy	25,847,547	26,941,205	28,054,407	28,892,137	29,956,477	30,869,179	31,621,881
Excess Levy Capacity	929	53,706	3	4,113	3,399	6,477	230,859

Data appearing in this dashboard includes information extracted from the DLS Gateway database on 9/5/2023, based on data submitted to DLS by municipalities as part of the annual tax rate setting process. Excess Levy Capacity as % of Max Levy will be displayed as 0% if the value is less than 0.001%.

Lunenburg Local Revenue FY2010 – FY2023

Revenue as \$

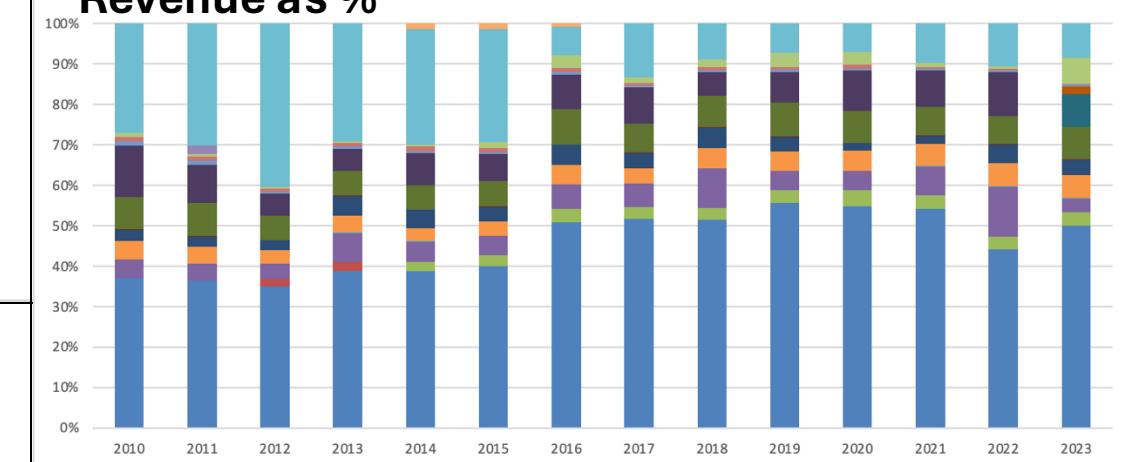
Local Revenue FY2010 - FY2023



- Motor vehicle excise is consistently major source of local revenue.
- Miscellaneous Non-Recurring covered on slide [29](#)

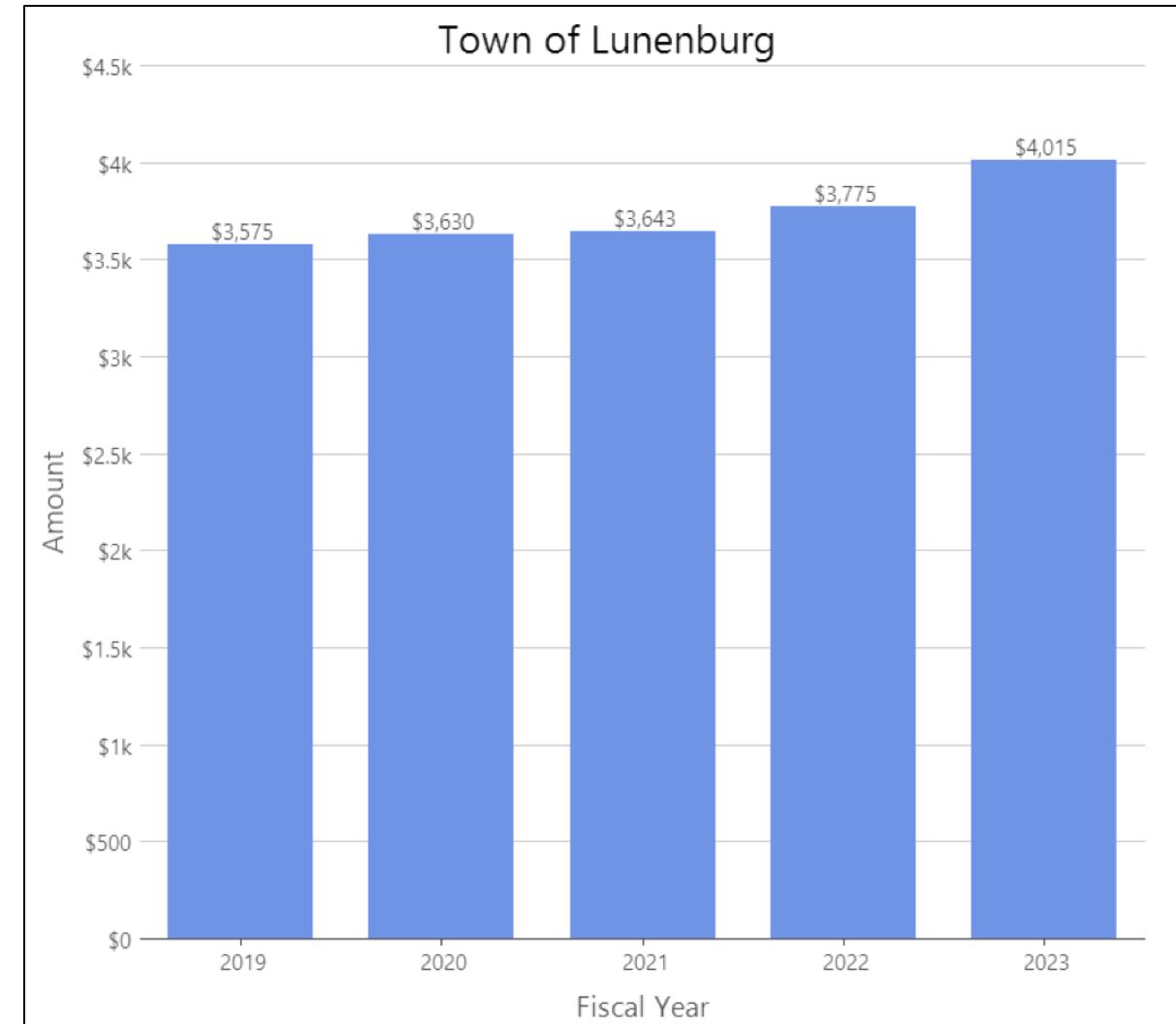
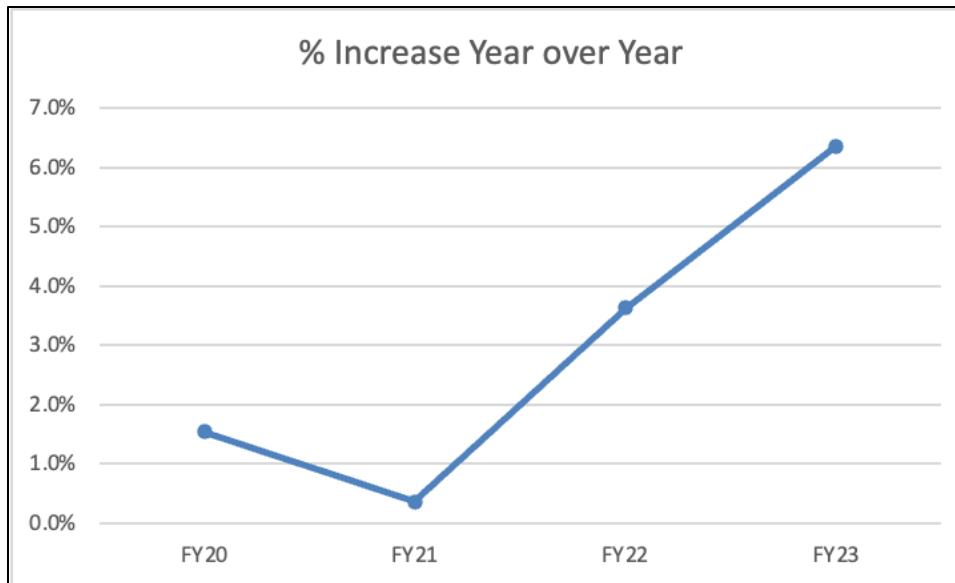
Revenue as %

Local Revenue FY2010 - FY2023

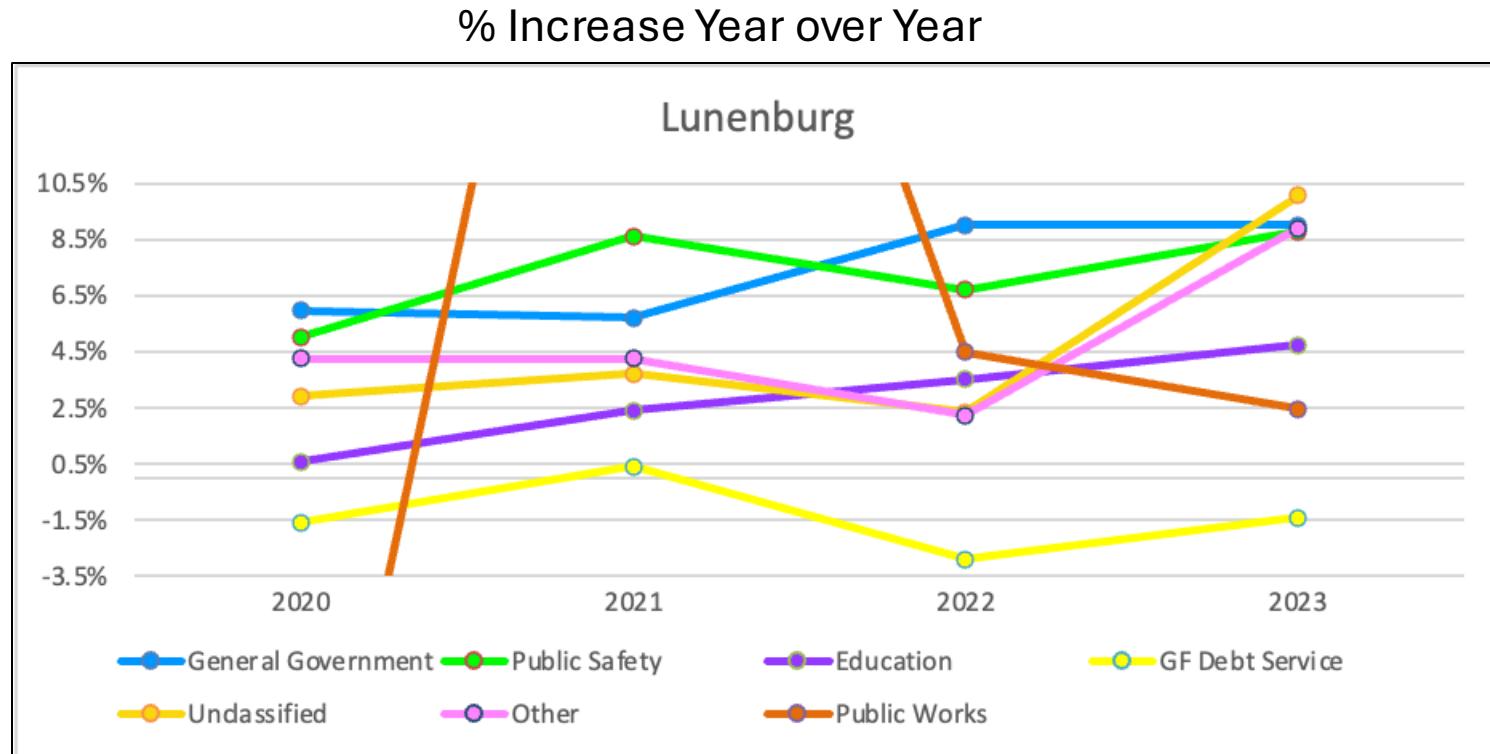
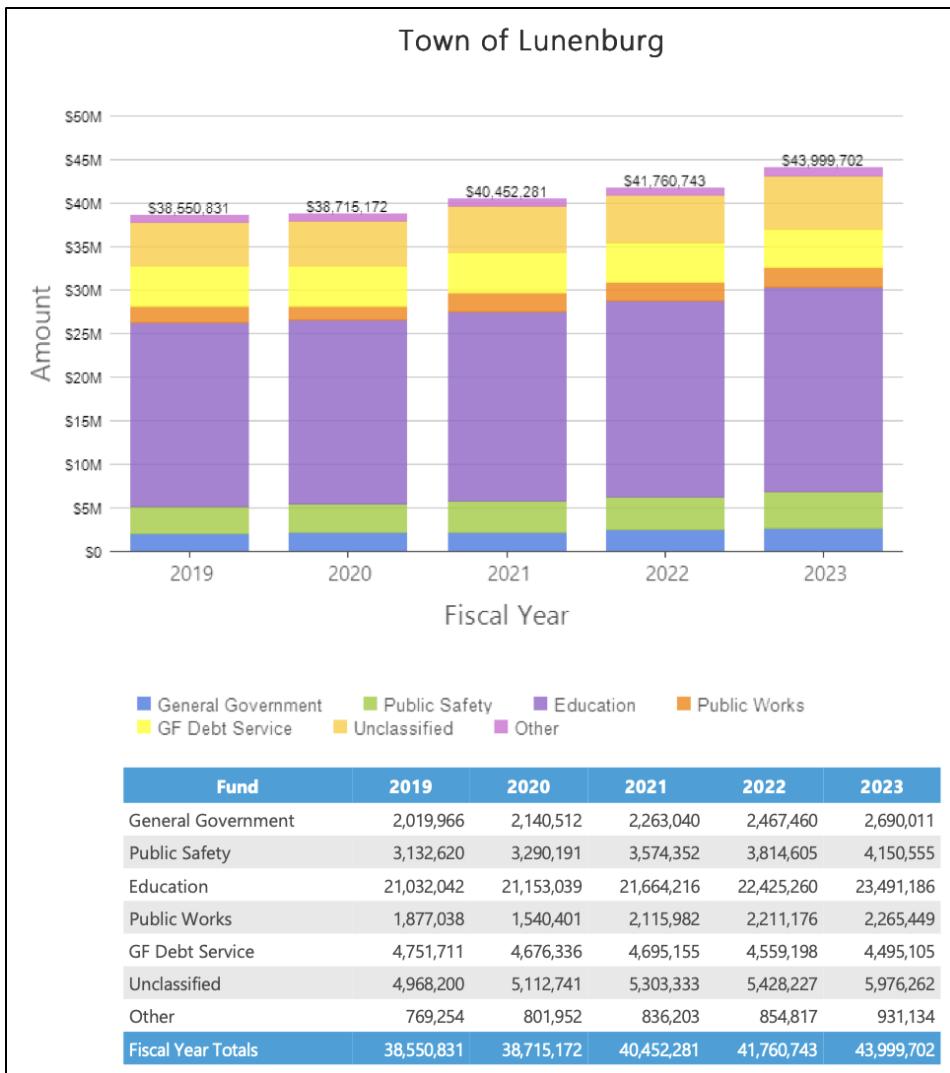


Lunenburg: General Fund Expenditures per Capita FY19-FY23

Data Analytics and Resources Bureau
General Fund Expenditure per Capita
Data current as of 08/16/2024



Lunenburg: General Fund Expenditures FY19-FY23



- % YoY increase FY20-FY23:
 - Public Works highly variable
 - Public Safety relatively flat
 - General Government has increased, but not at a consistent rate
 - Education has increased at consistent rate each year
 - Debt Service slight downward trend?
 - Other and Undeclared variable

Lunenburg: FY23 General Fund Expenditures

Trends in General Fund Expenditures by Function:

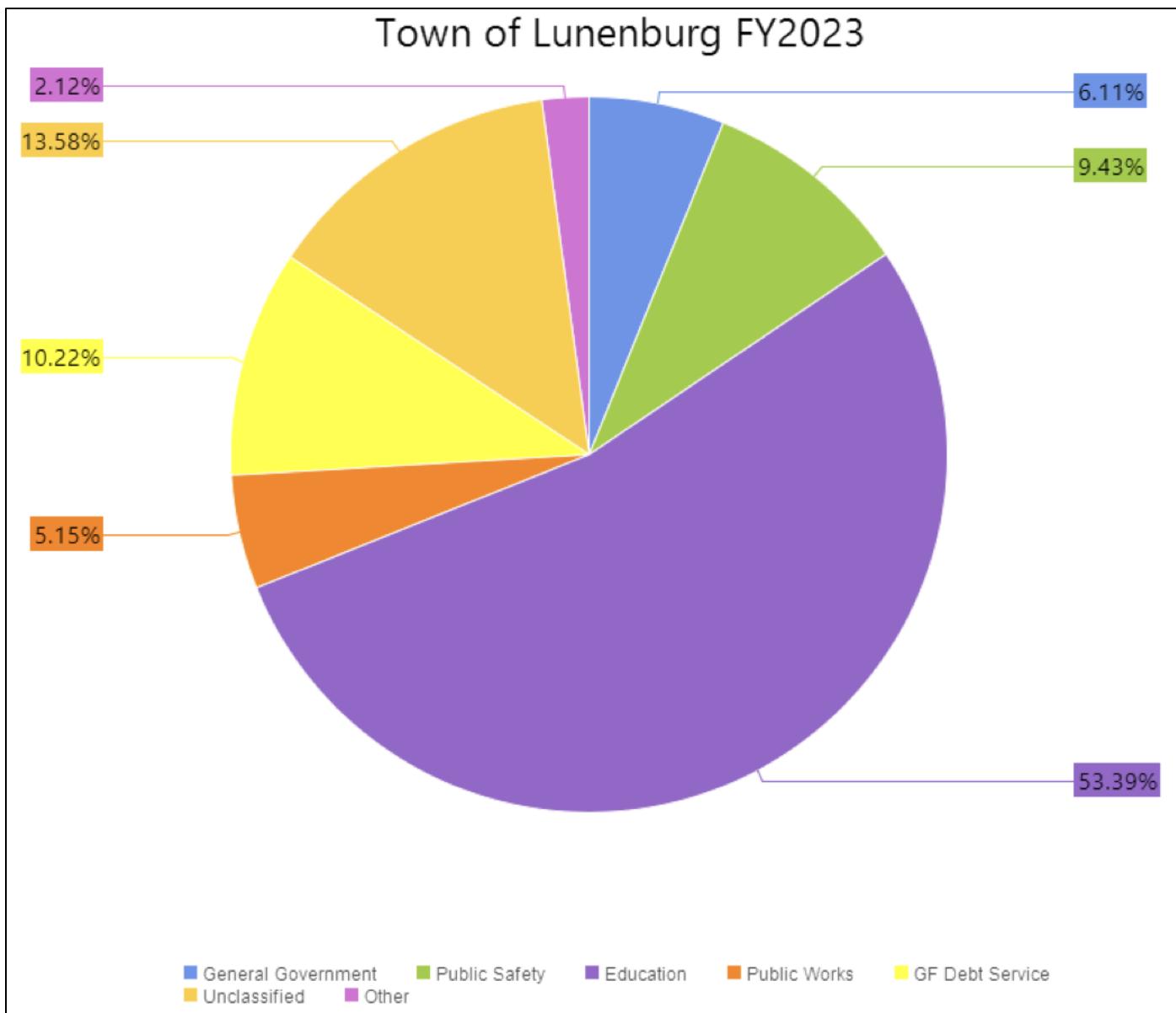
The General Fund accounts for revenues and expenditures necessary to provide governmental services and expenses. By definition, all financial resources that are not required to be accounted for in other funds are accounted for in the General Fund.

Data Source:

Schedule A (Annual Financial Report) submitted by city Auditor/town Accountant.

Schedule A, Parts 2 and 6, Health Insurance Expenditures

For those municipalities that are self-insured, in whole or in part, for health insurance, expenditures include the employee share, as reported annually by the municipality on Part 6 of the Schedule A



Comparable Municipalities

Summary:

- 3 Approaches used to identify municipalities comparable to Lunenburg
 - Heather: Towns used for salary comps for town union and non-union negotiations
 - Ezequiel: formula based, single tax rate, & addition of nearby communities
 - Renee: sequential filtering based on several parameters
- Total of 35 towns
 - 1 Town in common across all 3 sets (Groton)
 - Used 29 towns for most analyses (excluded 6 towns unique to Heather's set)

Budget Task Force Meeting

August 5, 2024

35 Municipalities identified in total across all 3 lists

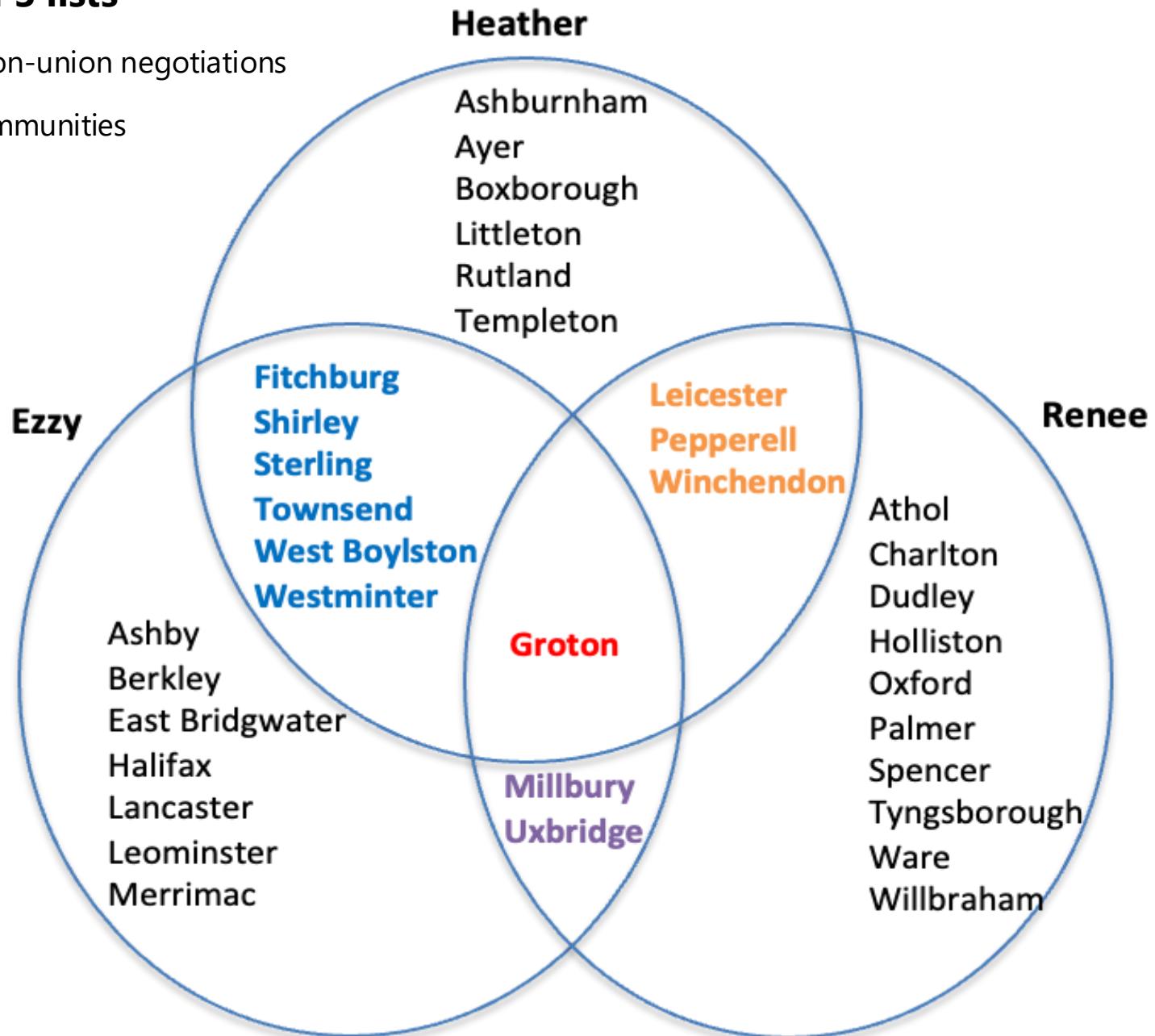
Heather: Towns used for salary comps for town union and non-union negotiations

Ezzy: formula based, single tax rate, & addition of nearby communities

- Euclidean Distance based on:
 - Population
 - Population density
 - Single family tax bill
 - DOR income per capita
 - EQV per capita
- Nearby communities:
 - Ashby
 - Fitchburg
 - Groton
 - Lancaster
 - Leominster
 - Shirley
 - Sterling
 - Townsend
 - West Boylston

Renee: sequential filtering based on:

- Population (10,000 – 15,000)
- DOR income per capita
- EQV per capital
- Population density
- School structure (K-12 or no data)
- Total road miles ($\pm 2x$ of Lunenburg)
- Proximity to Lunenburg
- Single tax rate



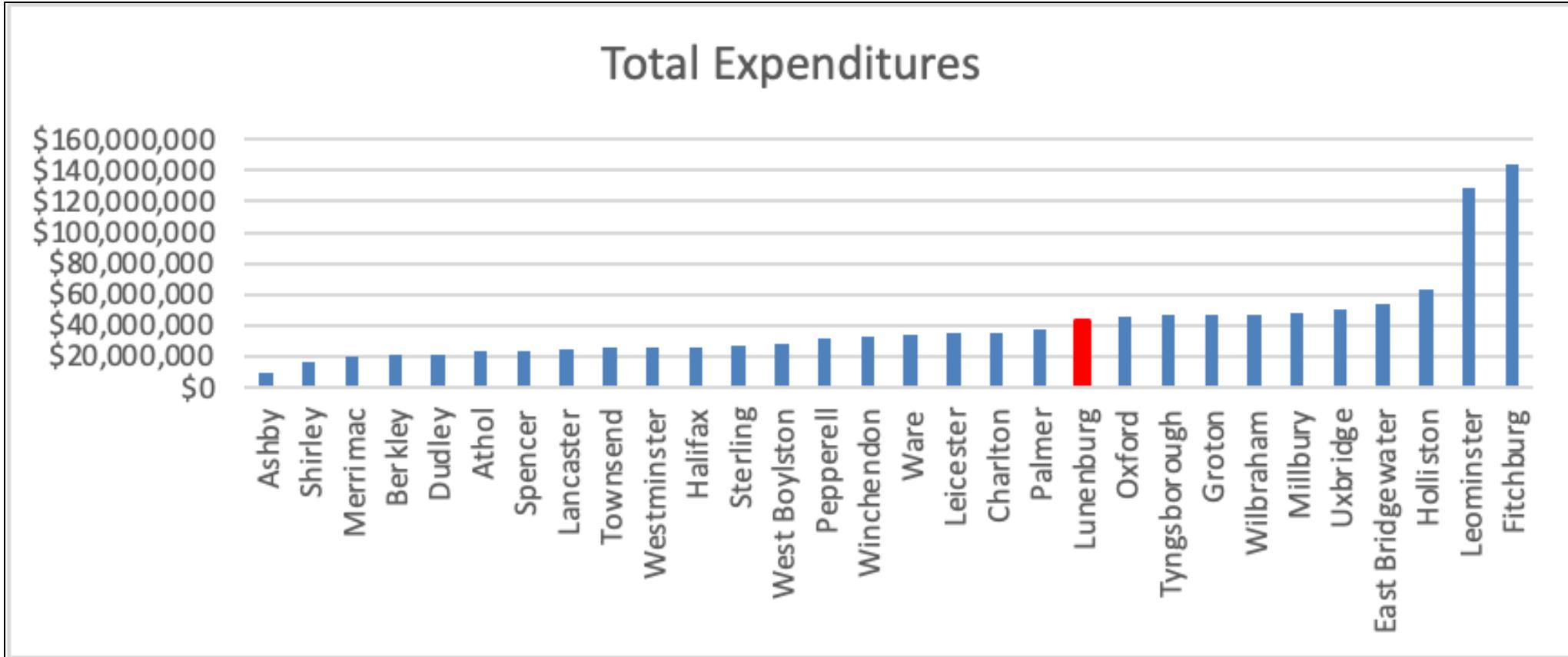
Summary of Municipal Expenditures

Observations:

- Lunenburg is in the **UPPER** end of comparable communities for these expenditures:
 - Intergovernmental Assessments
 - Debt Service
 - Health Insurance
- Lunenburg is in the **MID**-range of comparable communities for these expenditures:
 - Fire
 - Public Works
 - Employee
- Lunenburg is in the **LOWER** end of comparable communities for these expenditures:
 - Police
 - Other Public Safety
 - Human Services
 - Culture and Recreation
 - Education

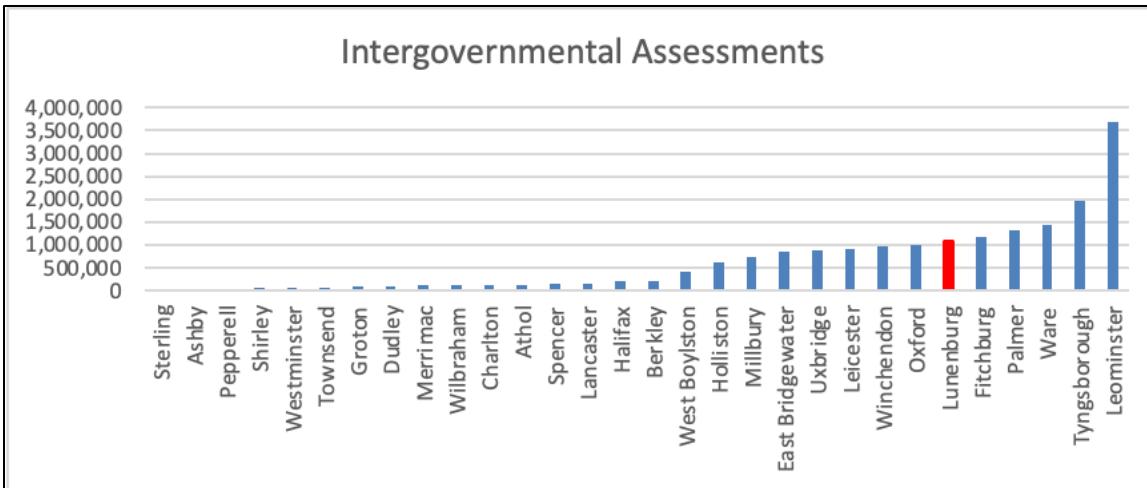
FY23 General Fund Expenditures

Lunenburg vs. Benchmark Municipalities

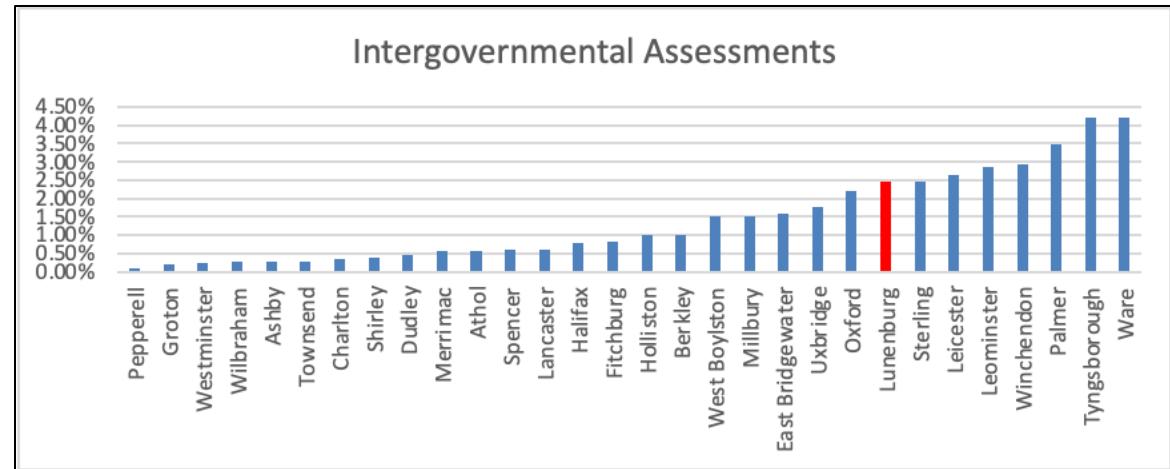


FY23: Intergovernmental Assessments

Expenditure as \$



Expenditure as % of Total Expenditure



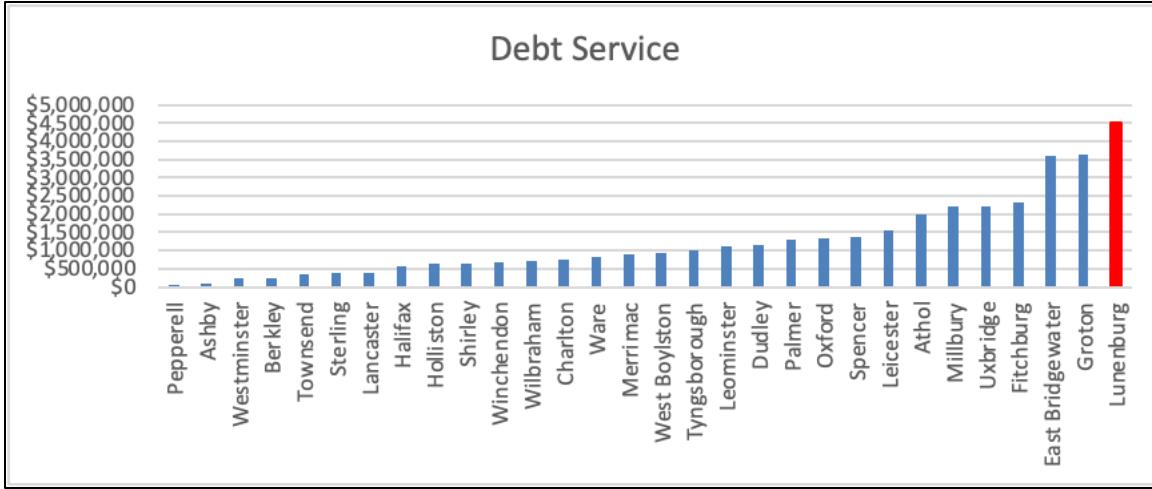
- Lunenburg is well above midpoint among benchmark municipalities for % expenditure towards Intergovernmental Assessments
- These are mandatory obligations that we pay to other government entities, such as the state, county, and regional districts.

Examples:

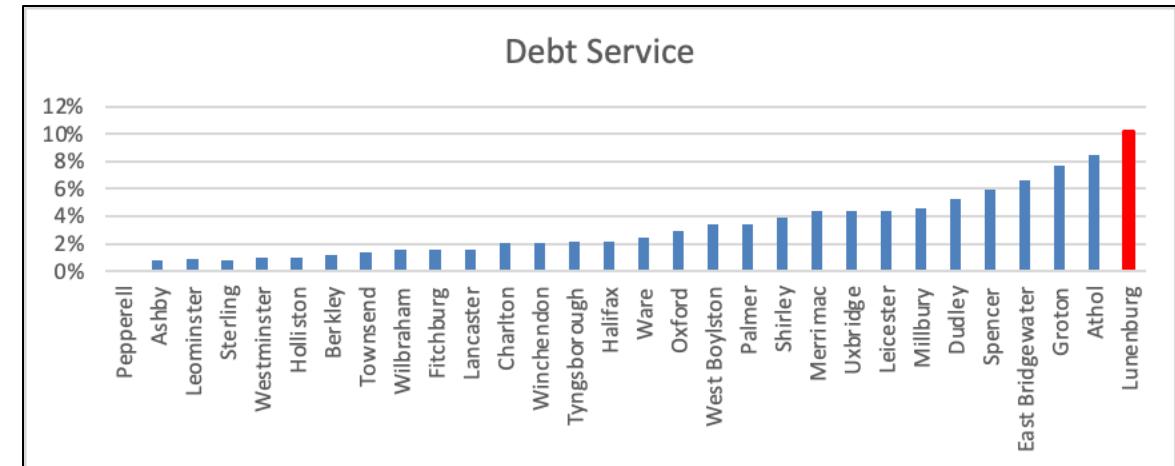
- Nashoba Valley Regional Dispatch <https://nvrddma.gov/>
- Worcester Regional Retirement
- MontyTech Regional
- State Cherry sheet Assessment/Charges [DOR Cherry Sheet Report](#)
- Charter/Choice Assessment

FY23: Debt Service

Expenditure as \$

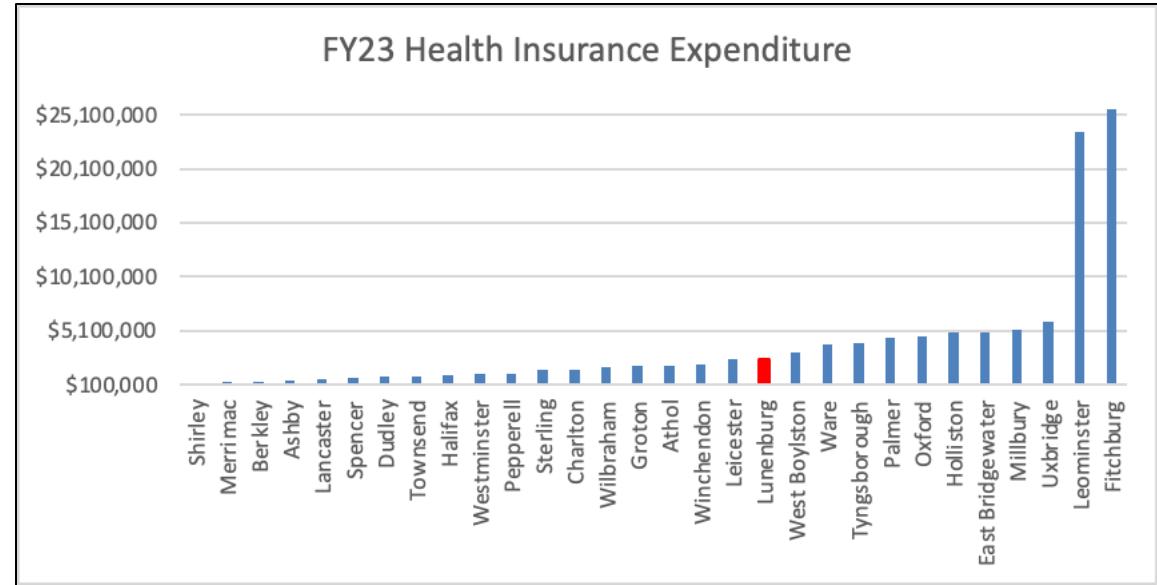
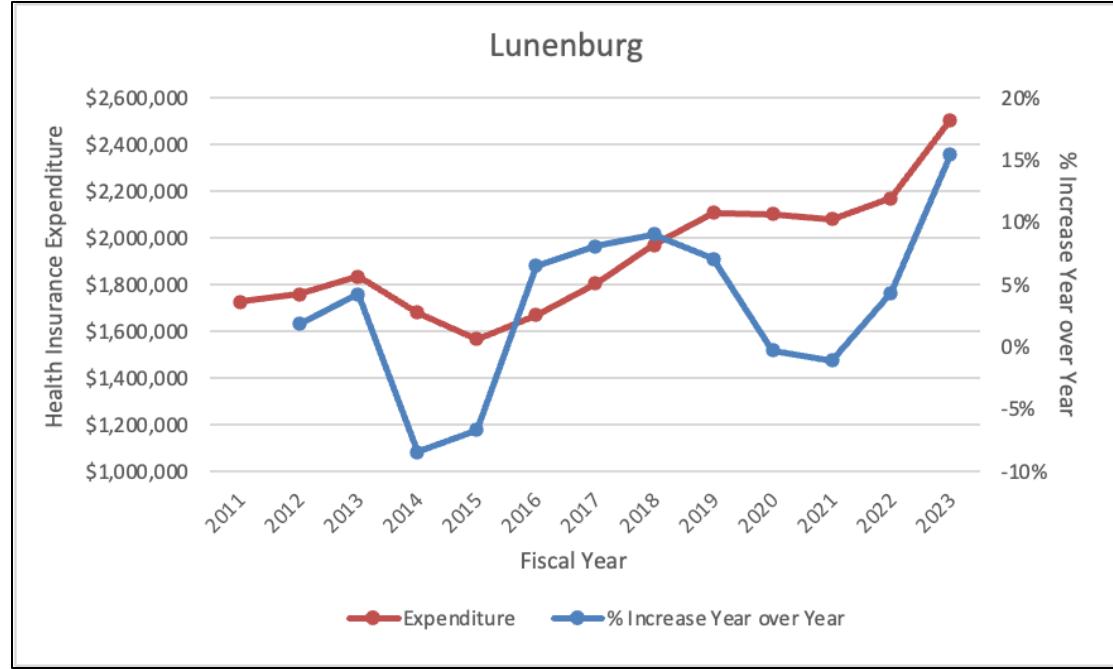


Expenditure as % of Total Expenditure

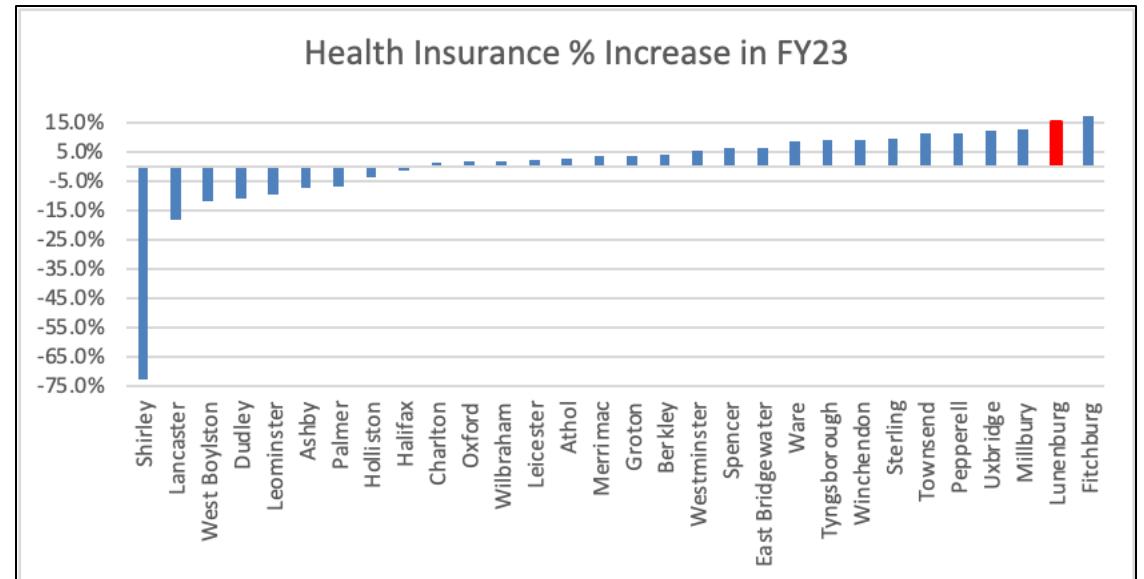


Lunenburg has highest Debt Service among comparable municipalities

Health Insurance Expenditure

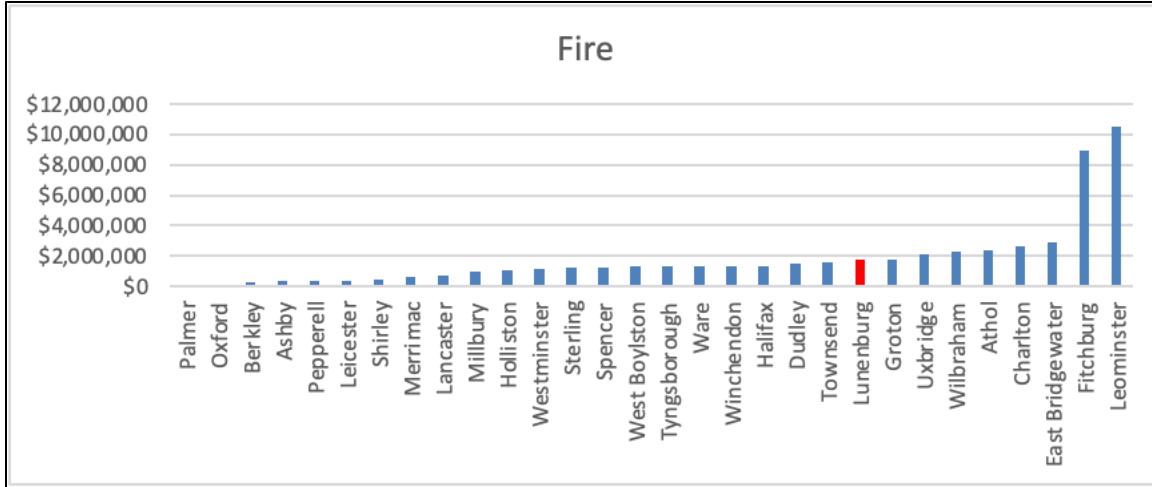


- Why was there a “dip” in FY14 & FY15 in Lunenburg?
- Assume the “dip” in FY20 & FY21 was due to funding tied to COVID?
- Lunenburg’s % increase YoY for health insurance has been increasing since FY21
- Lunenburg has 2nd highest % increase in health insurance in FY23 (Fitchburg was 1st)

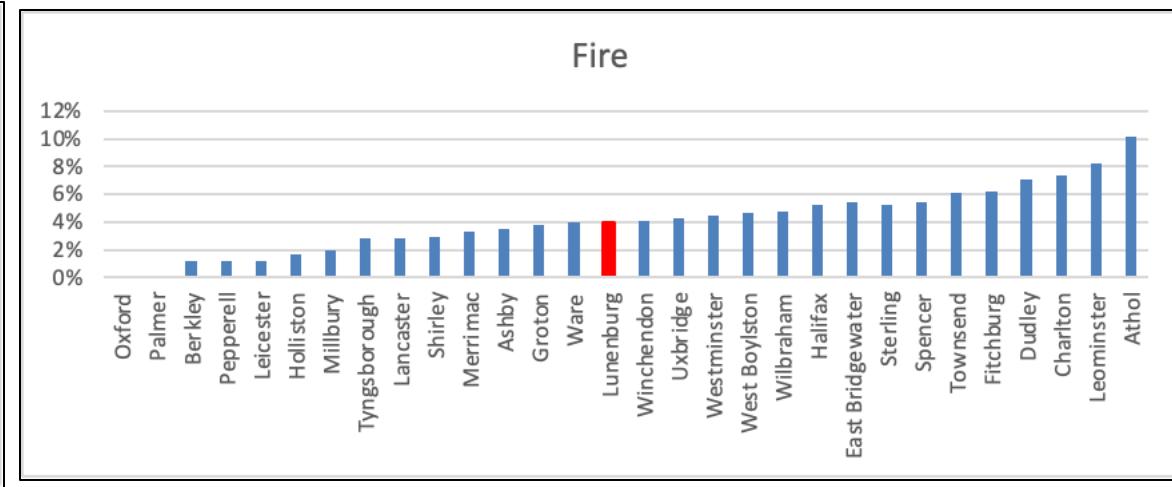


FY23: Fire and Public Works

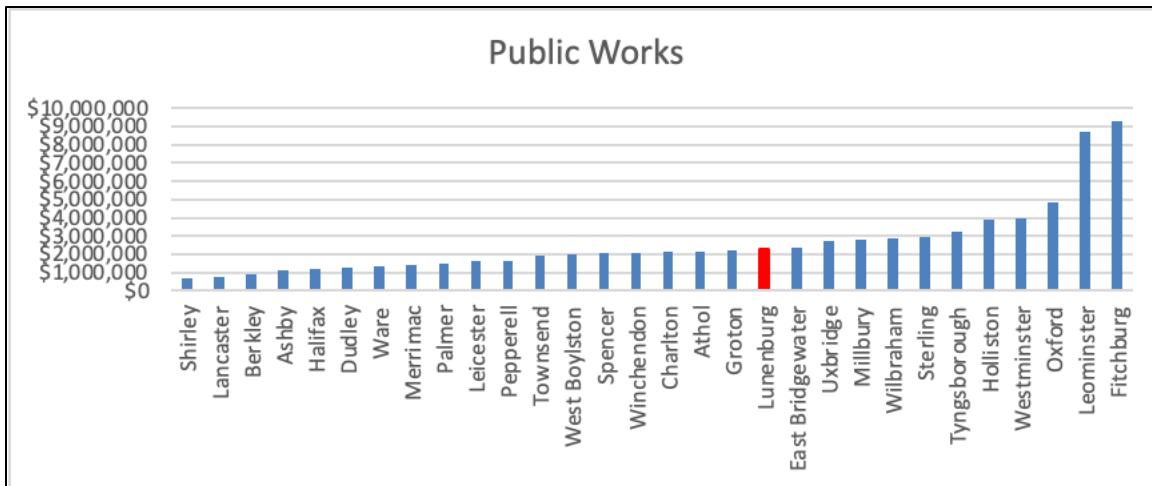
Expenditure as \$



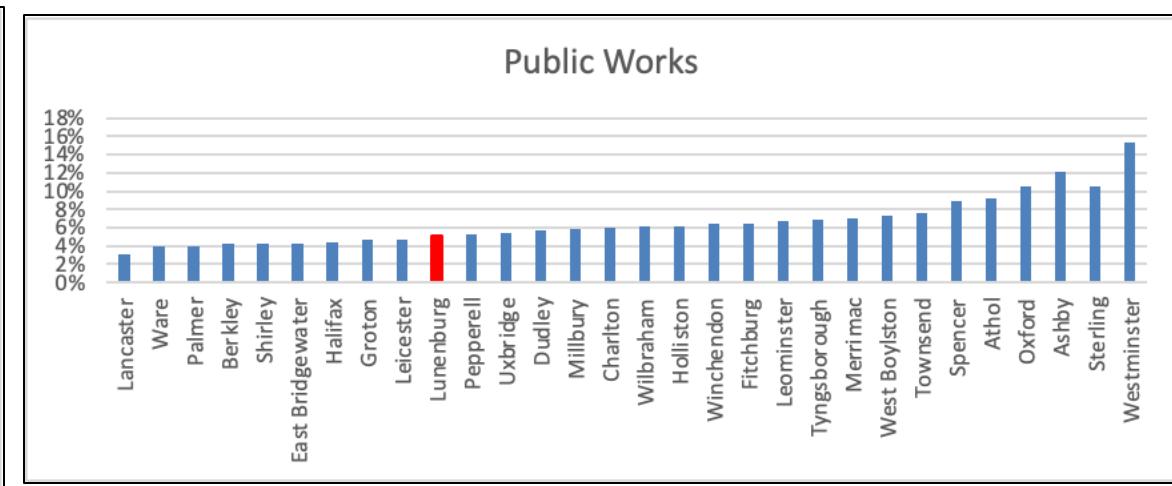
Expenditure as % of Total Expenditure



Public Works

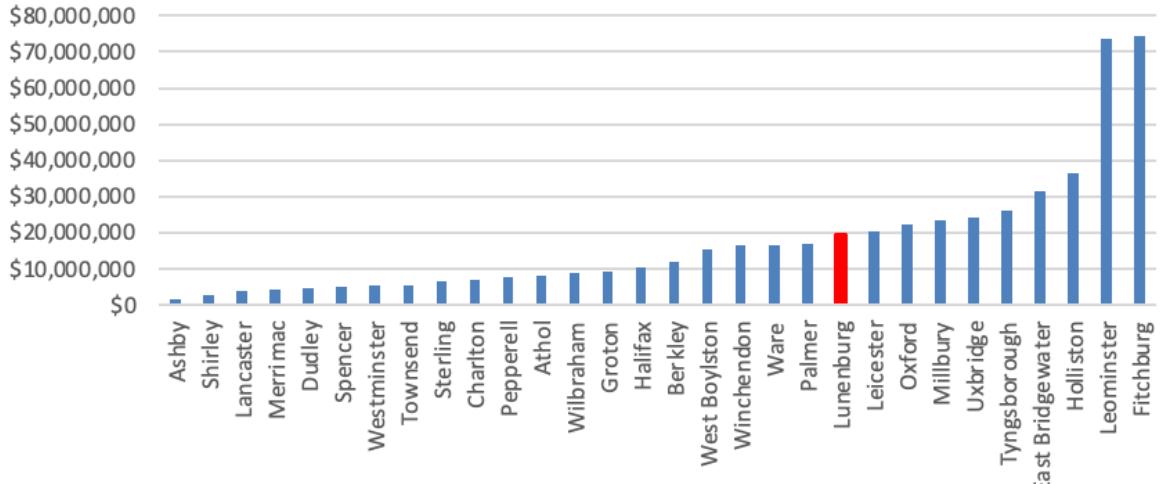


Public Works

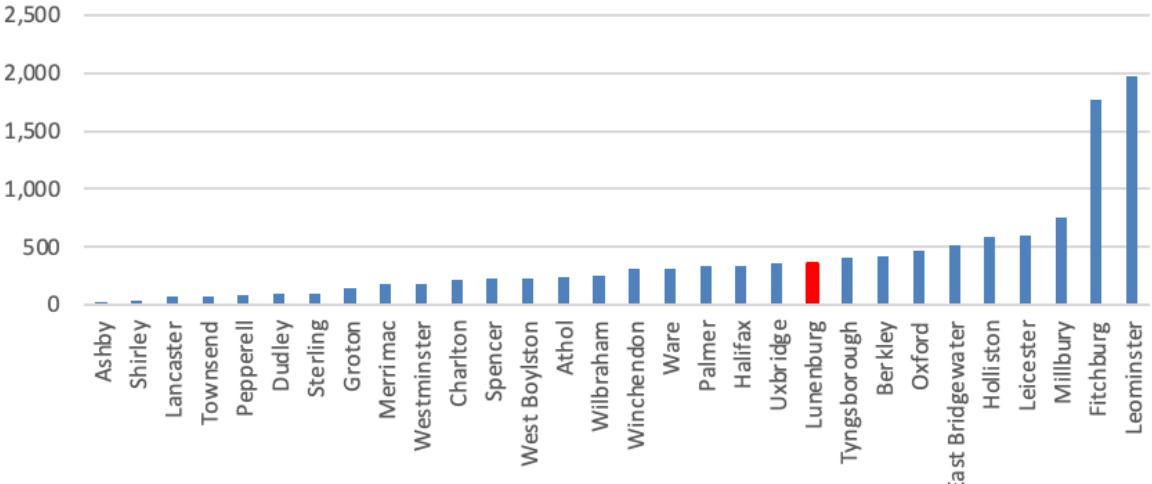


FY23: Employee Expenditure

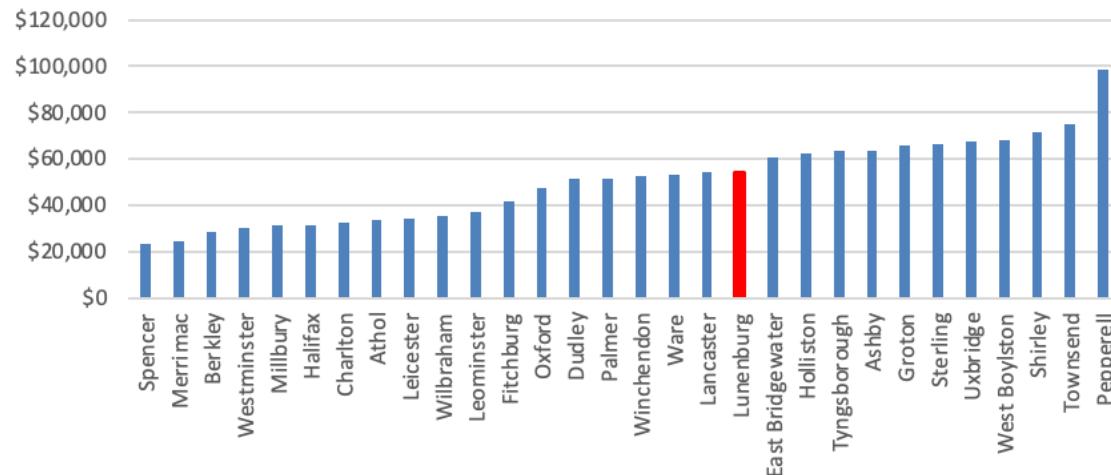
Total Salaries & Wages FY23



Total Employees FY23

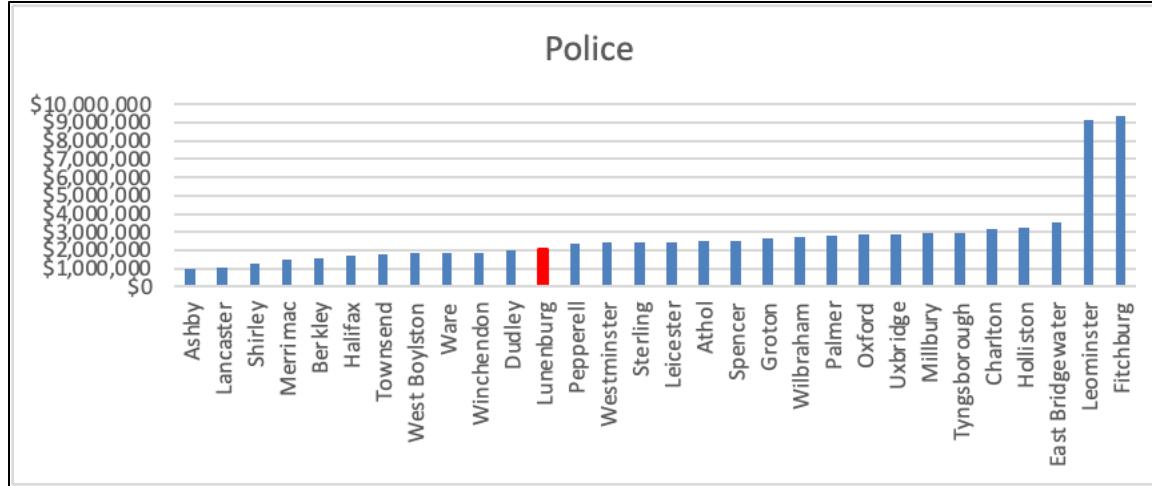


Average: (Total Salaries & Wages) / Total Employees

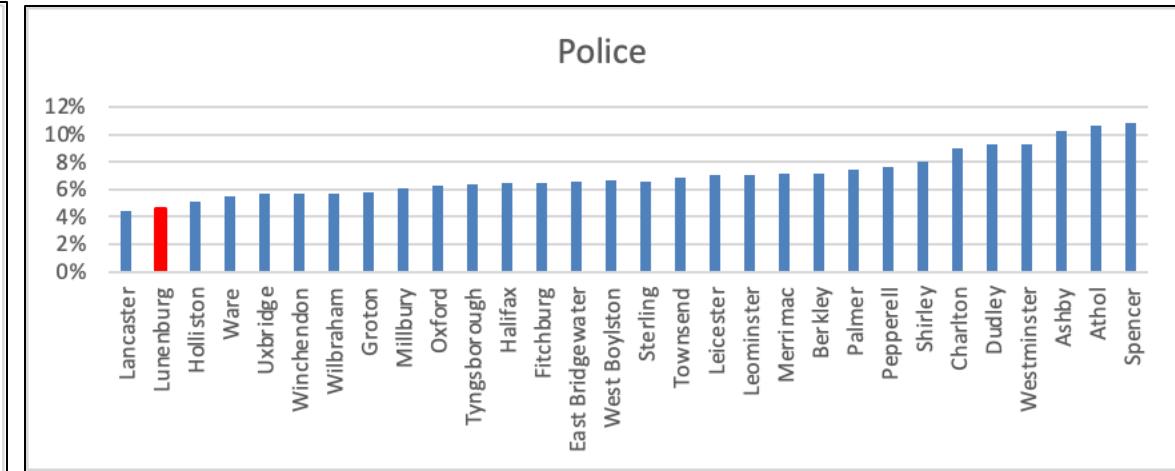


FY23: Police and Other Public Safety

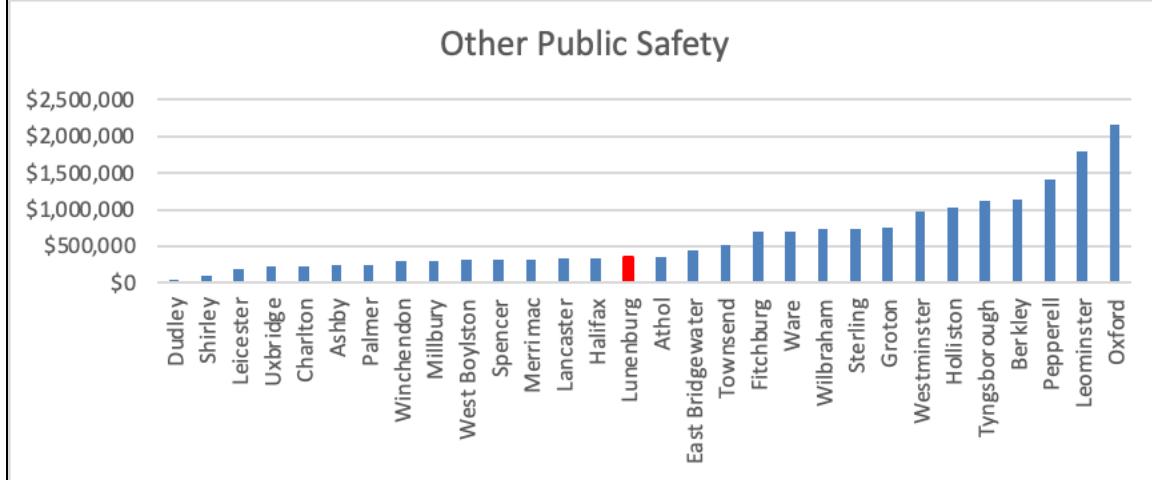
Expenditure as \$



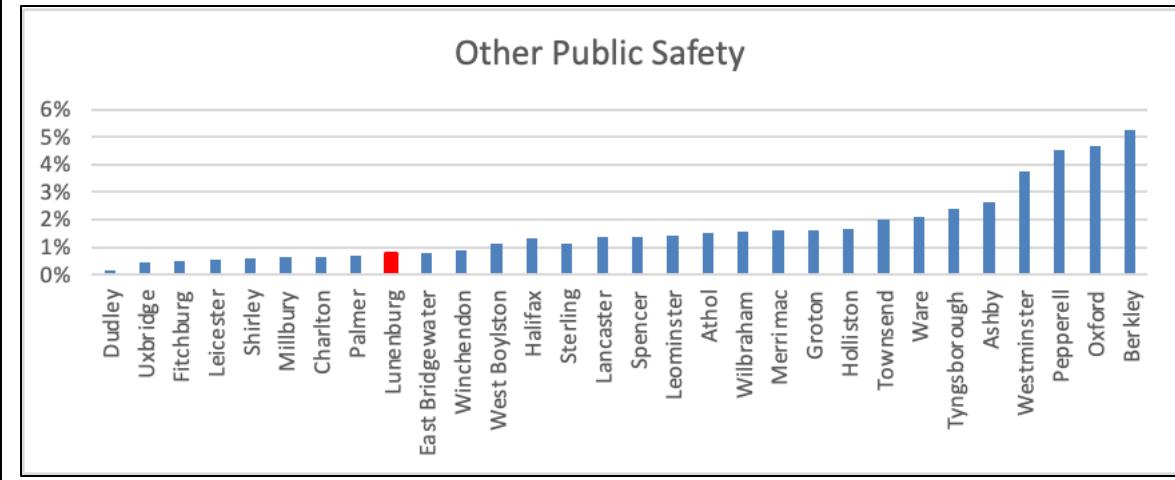
Expenditure as % of Total Expenditure



Other Public Safety



Other Public Safety

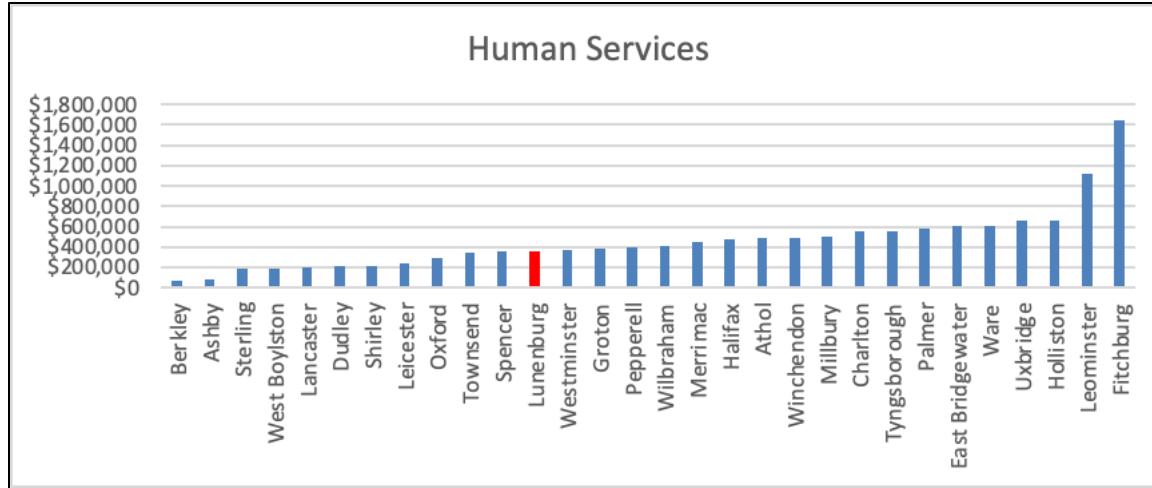


Lunenburg has 2nd lowest % of expenditure for Police among benchmark municipalities

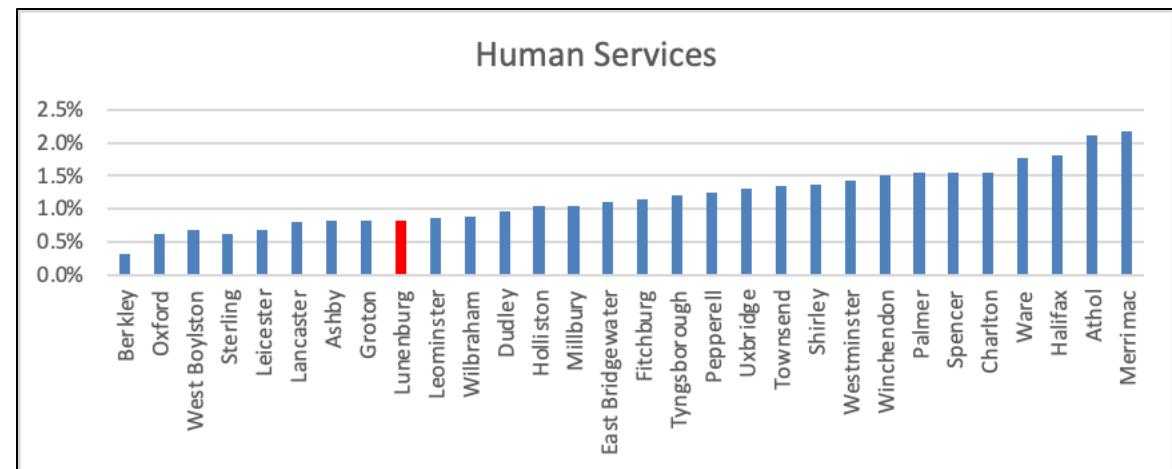
Lunenburg is below midpoint among benchmark municipalities for % expenditure towards Other Public Safety

FY23: Human Services and Culture & Recreation

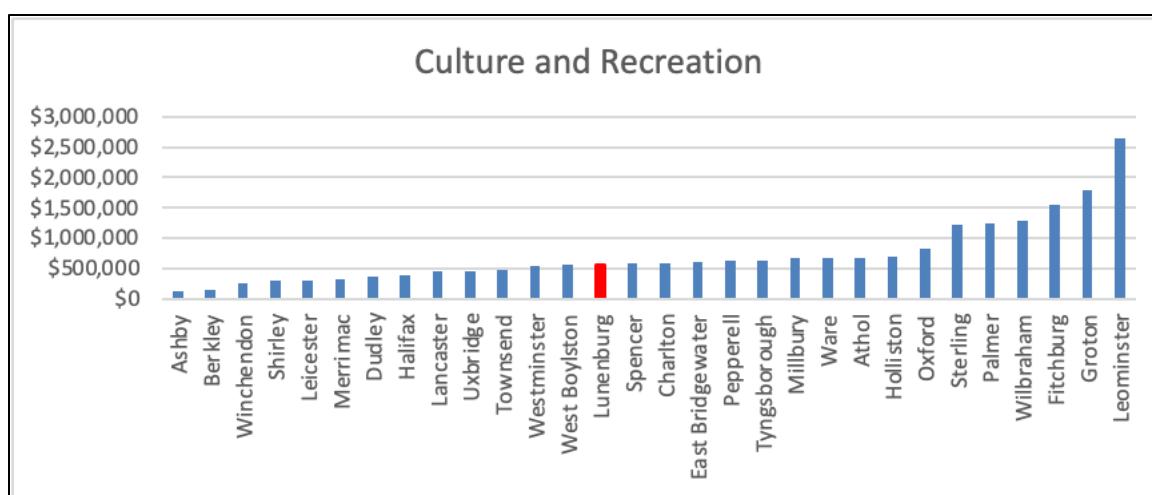
Expenditure as \$



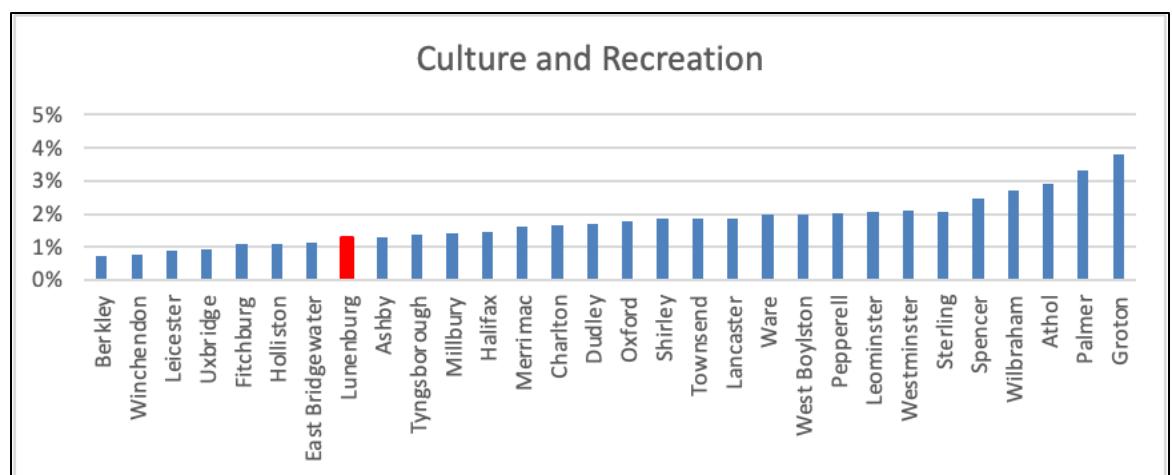
Expenditure as % of Total Expenditure



Culture and Recreation



Culture and Recreation



Lunenburg is below midpoint among benchmark municipalities for % expenditure towards Human Services and Culture & Recreation

Lunenburg vs. Comparative Towns

School District COMPS

[Ashburnham-Westminster](#)

[Lunenburg](#)

[Uxbridge](#)

[Wachusett Regional](#)

[Nashoba Regional](#)

[Ayer-Shirley](#)

[Groton-Dunstable](#)

[Maynard](#)

[Shrewsbury](#)

[Hudson](#)

Municipality	Department	Rank
Lunenburg	General Govt	5/19
	Police	10/19
	Fire	7/19
	Education	9/10*
	Public Works	6/19
	Human Services	6/19
	Culture and Rec	10/19
	Debt Service	3/19

Using DLS, Lunenburg was compared with a total of 19 municipalities for all categories with the exception of the Education where budgets for district that went into each regional were considered. Because enrollment size can vary greatly, to strengthen comparison with regional school districts, a per pupil expenditure value was used. Lunenburg came out 9th lowest out of 10 comparison school districts.

Education Departments in Comparative Groups that are Regionalized

Wachusett- Holden, Paxton, Princeton, Rutland, Sterling

Nashoba- Bolton, Lancaster, Stow

Ayer- Shirley

Groton-Dunstable

Ashburnham-Westminster

Education Budgets (Regionals and Municipalities)

District	Budget	Enrollment	Per Pupil Expenditure	Educator Contract Salary Range**
Maynard	22,376,011	1185	\$23,987.62	\$48329 to \$108102
Hudson	43,233,240	2336	\$20,745.02	\$50723 to \$107161
Nashoba	53,141,761	3088	\$19,399.48	\$58577 to \$111986
Groton-Dunstable	32,555,220	2315	\$19,392.35	\$51103.17 to \$104295.06***
Ayer-Shirley	22,812,353	1622	\$18,782.75	\$51620 to \$103322
Uxbridge	24,718,125	1626	\$18,668.74	\$52434 to \$104338
Shrewsbury	75,109,726	5885	\$16,562.34	\$54995 to \$110934
Wachusett	74,521,432	6727	\$16,387.50	\$53248 to \$109256
Lunenburg	22,425,260	1597	\$15,864.32	\$49551 to \$99960***
Ashburnham-Westminster	19,843,078	2272	\$15,075.55	\$51724 to \$104087

*Aligned with FY22 DLS Database because that is the most current information in state fiscal database

** Educator Contracts are aligned with the current year

*** FY24 contract ranges

Lunenburg has a no frills education budget. Compared with per pupil expenditures LSD ranks 9/10 when compared to districts that draw from 19 municipalities. Educator contracts are publicly available on district websites. The core of per pupil expenditure calculations is obligatory spending. Teacher salaries are a large part of the obligatory spending in Education Budgets.

Discretionary Spending

(portion of school budget not mandated by law but used to enhance educational programs)

- Extracurricular Activities
- Advanced Academic Programs
- Professional Development
- Technology Upgrades
- Classroom Resources
- Facility Improvements
- Community Engagement
- Extended Learning
- Innovative Educational Initiatives

OBLIGATORY SPENDING: Students with Intervention Needs- Special Education Expense

October 1st Reporting (SIMS Report #5)	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Total Enrollment	1557	1572	1613	1641	1649	1641	1593	1597	1562	1580	
First Language Not English	36	41	46	57	53	56	66	87	93	123	
Low Income	241	337	n/a								
Title One	60	53	87	125	39	60	89	138	185	256	
Special Education	263	277	269	256	265	244	249	217	230	224	
% of Special Education Enrollment	17%	18%	17%	16%	16%	15%	16%	14%	15%	14%	
Out of District Placements	25	24	14	12	12	11	12	10	7	9*	10*
504s	95	95	104	120	117	89	84	86	143		

KEY POINT: OOD can be a large expense if not strategically managed
 Lunenberg Student Services Department is strategically managed

OBLIGATORY SPENDING (Out of District Expense)

Out of District Tuitions (OOD)	Anticipated Cost Per Student (FY25)	OOD Total Students (FY25)	OOD Total Student Expense
OOD Tuition Expense	\$129,000 per student	10	\$1,290,000
Transportation	\$27,000 per student	10	\$270,000
Monitor	\$22,000 per student		\$110,000
Approx Total			\$1,670,000

Summary of Municipal Revenue

Observations:

- Lunenburg's Miscellaneous Non-Recurring revenue (Local Receipts) has been reduced the past 8 years
- We should seek to improve Lunenburg's investment income (**STM Article 5: Adoption of Prudent Investor Rule**)
- Lunenburg's revenue from Fees has increased 46% FY19 – FY23
- Many comparable towns have experienced much more New Growth than Lunenburg the past 5 years.
- Towns with highest Total New Growth do not have the highest % Residential New Growth
- School Department primary revenue sources are generated through grants and user fees deposited into revolving accounts that are applied to programs and/or services
- Revolving accounts that bring in revenue for user fees or tuitions (Athletic, Facilities, Choice, Student Activity) have not kept pace with outgoing expenses.
- Revenue from grants applied to offset the expense of tuitions, salaries, contracted services, supplies, and materials have not kept pace with outgoing expenses

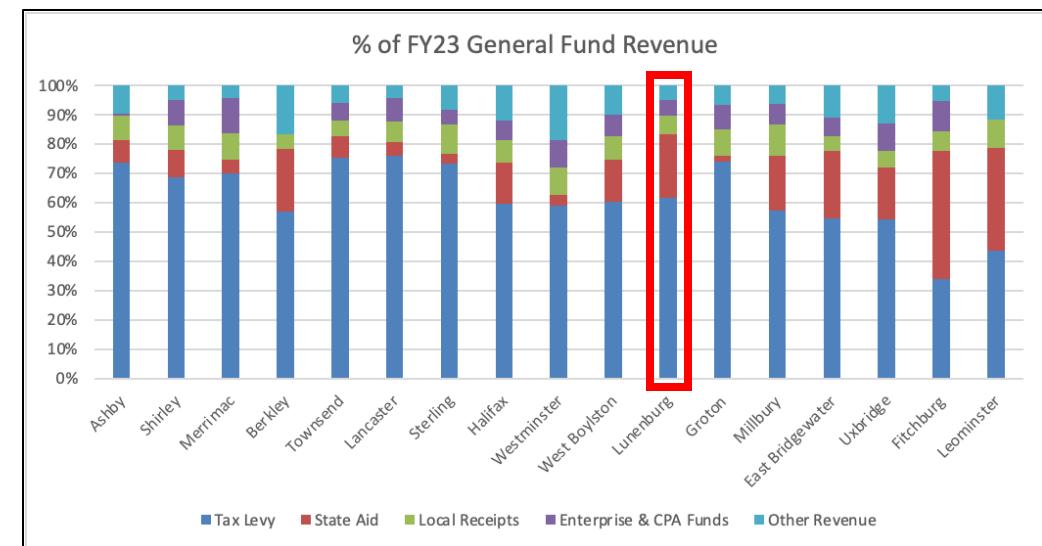
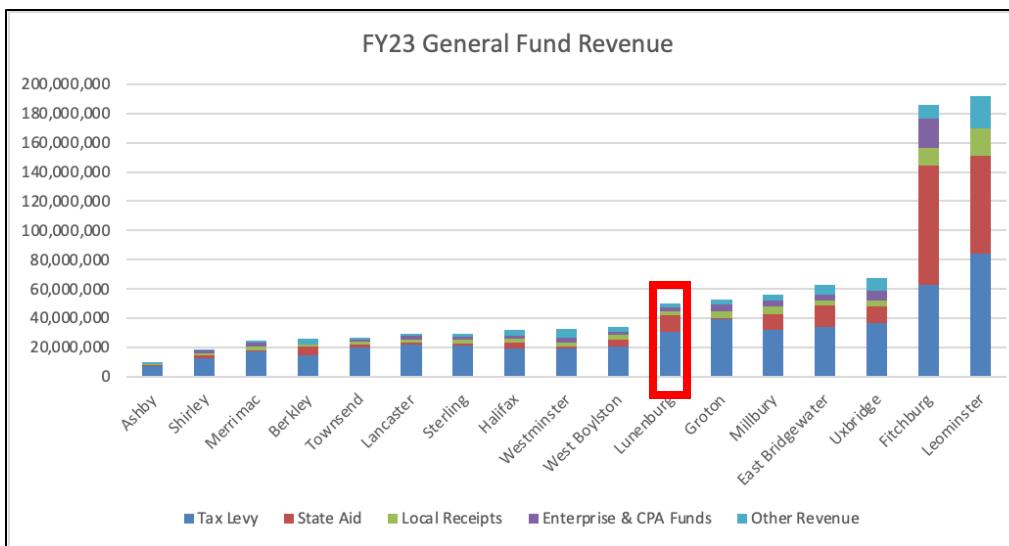
Budget Task Force Meeting

August 5, 2024

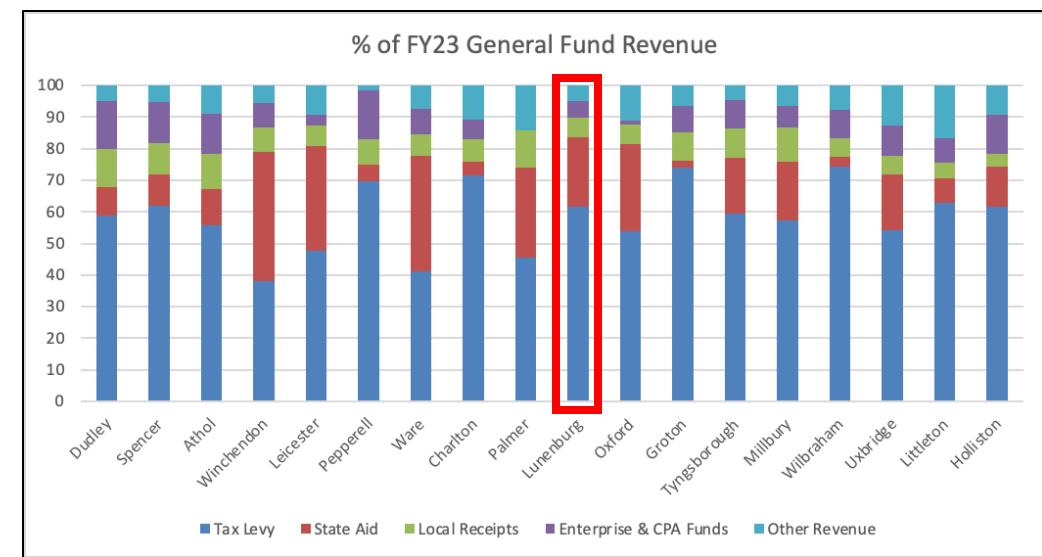
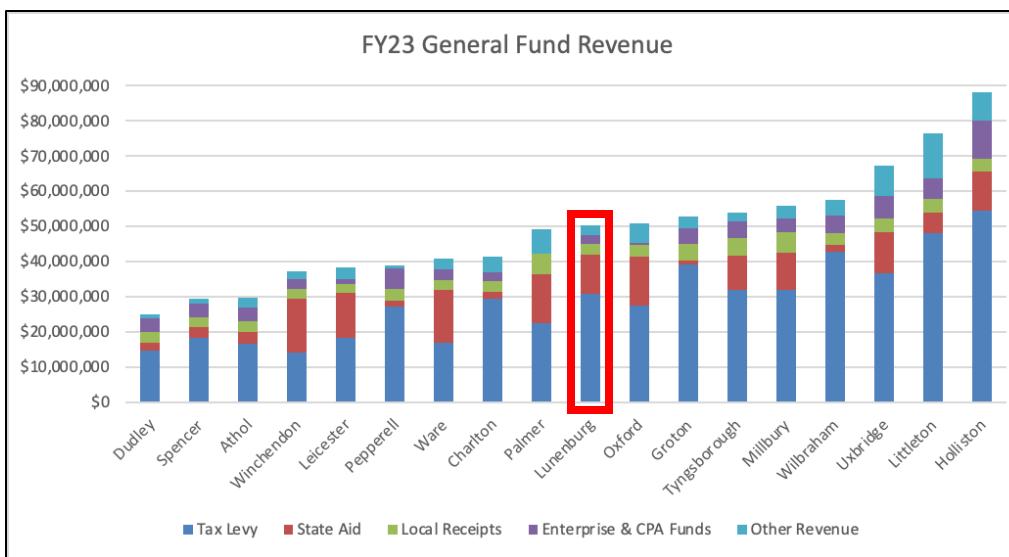
Overview of FY23 General Fund Revenue

(including Enterprise & CPA)

Ezzy's Towns



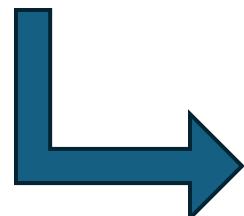
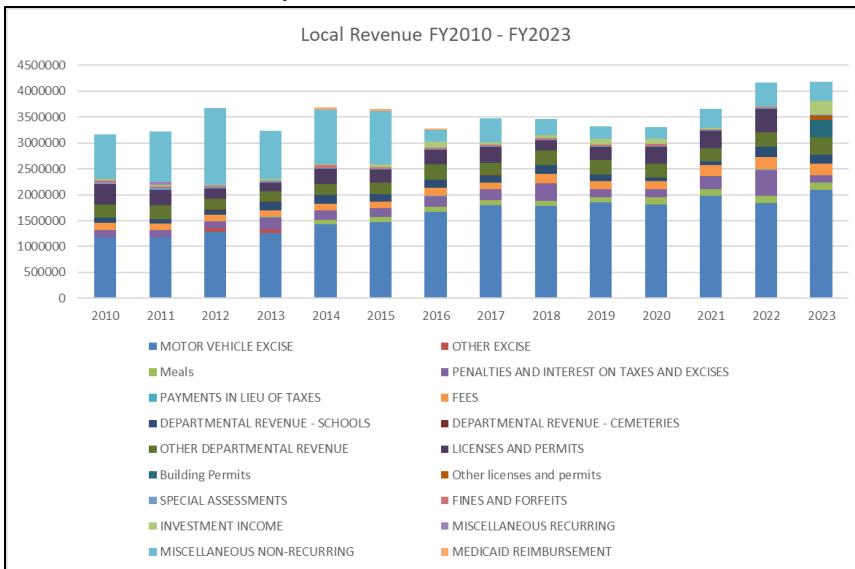
Renee's Towns



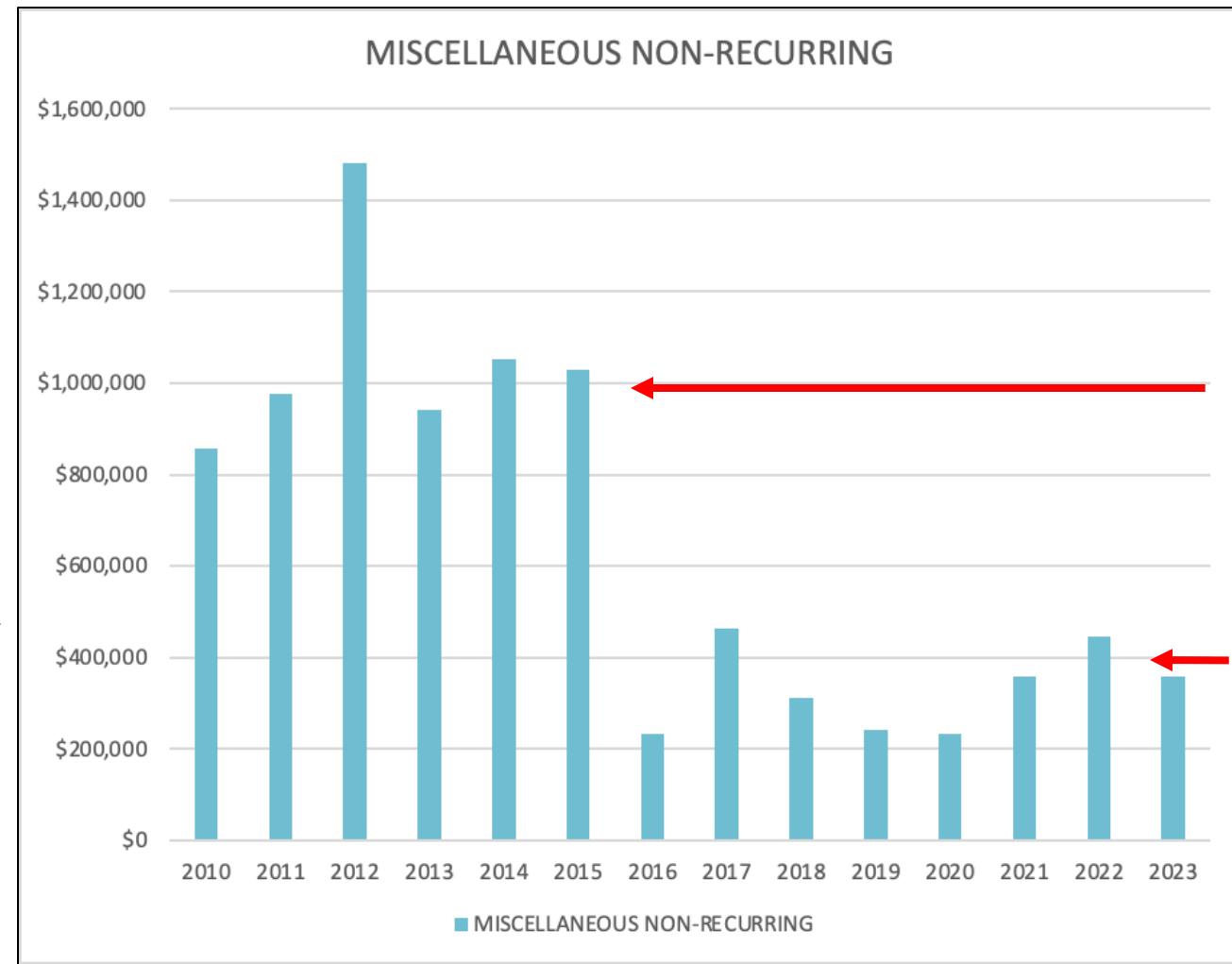
As expected, Fitchburg and Leominster have much larger budgets than Lunenburg (and other benchmark towns). In general, biggest contributors are tax levy and state aid.

Lunenburg Local Revenue

Revenue as \$

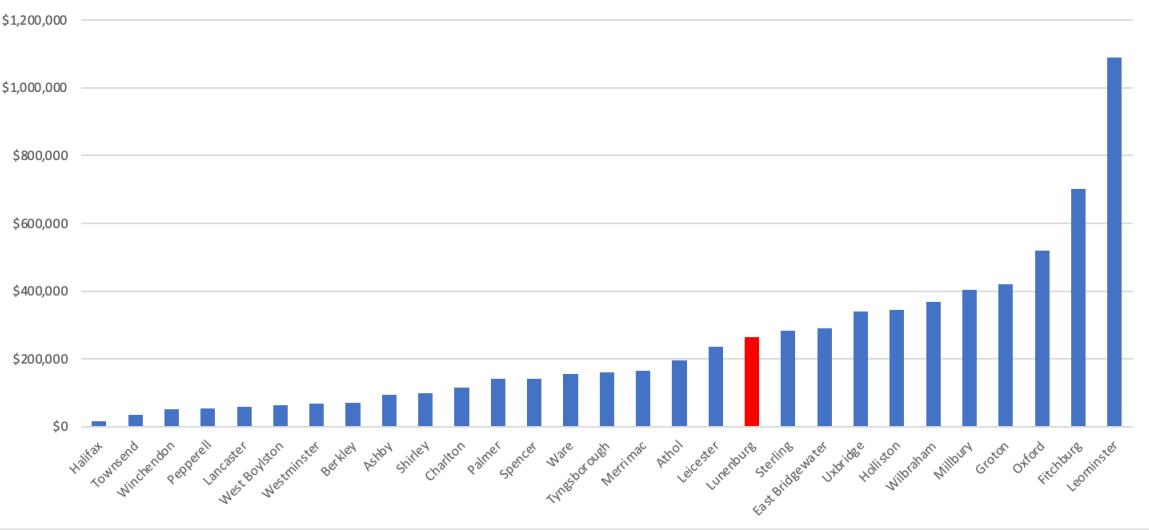


Lunenburg's Miscellaneous Non-Recurring revenue has been ~50% lower since 2015



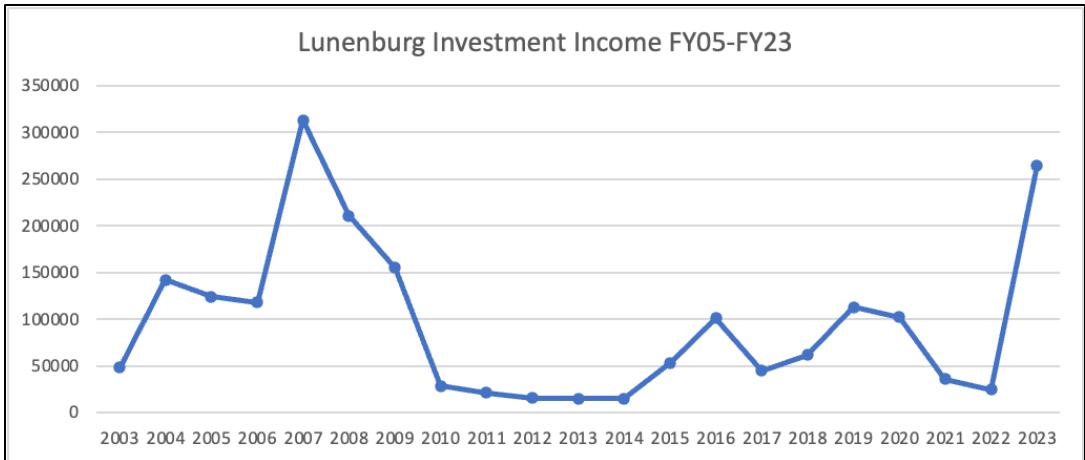
Investment Income

FY23 INVESTMENT INCOME

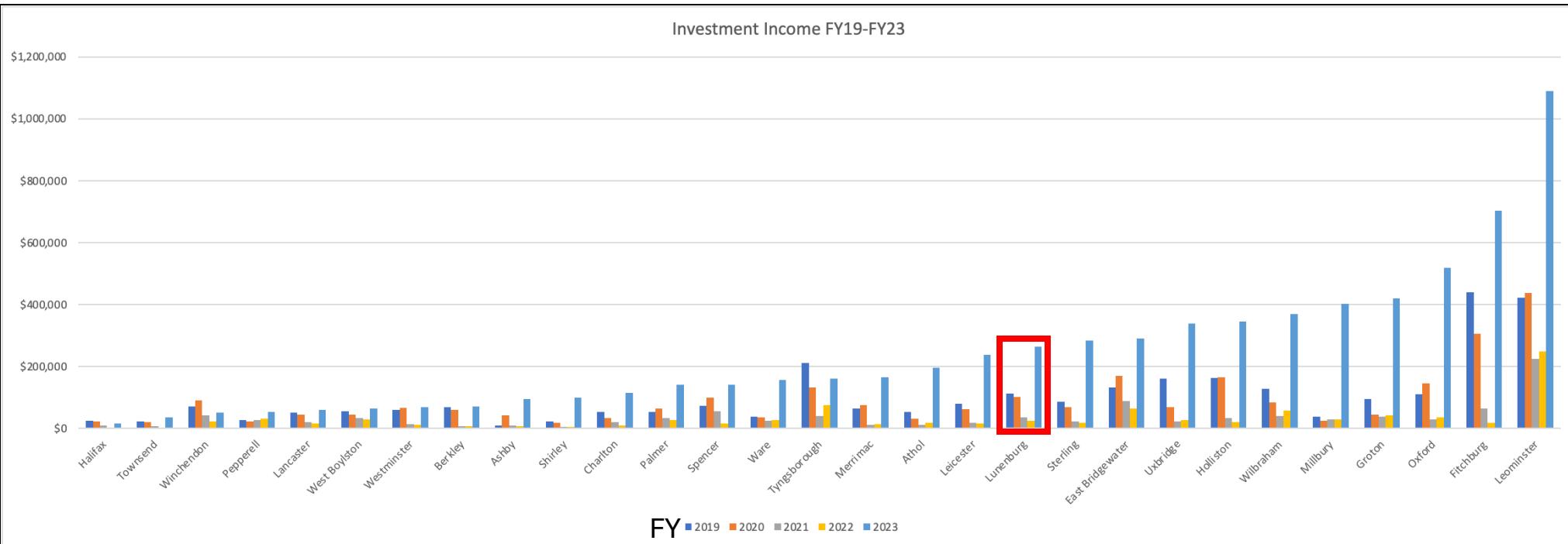


We should seek to improve our investment income

Lunenburg Investment Income FY05-FY23

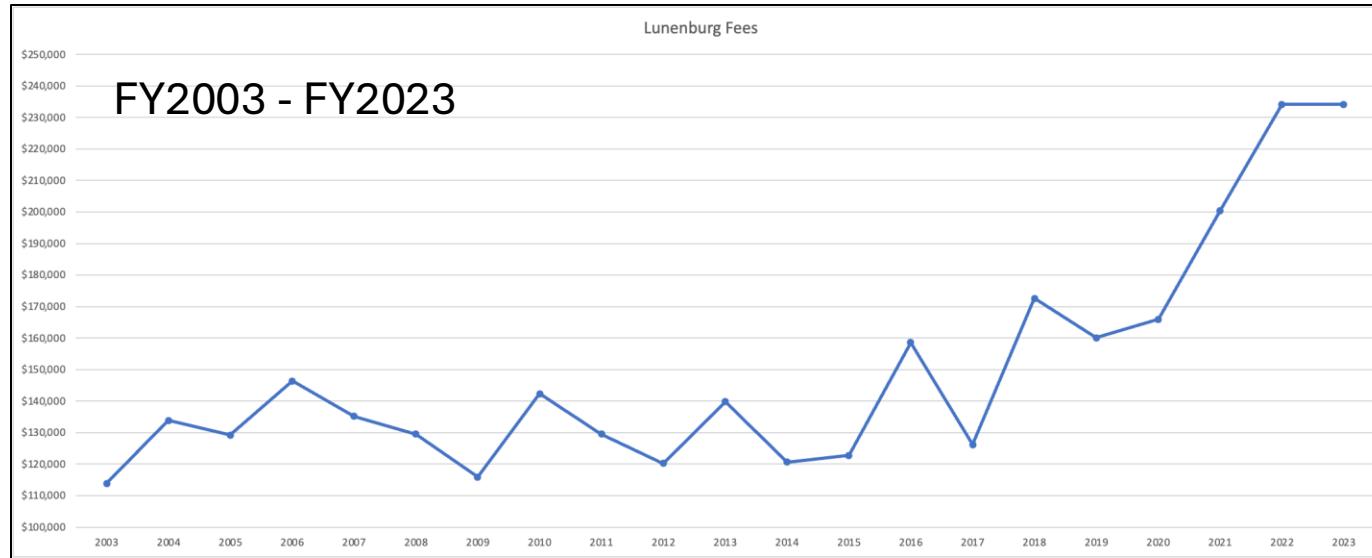


Investment Income FY19-FY23

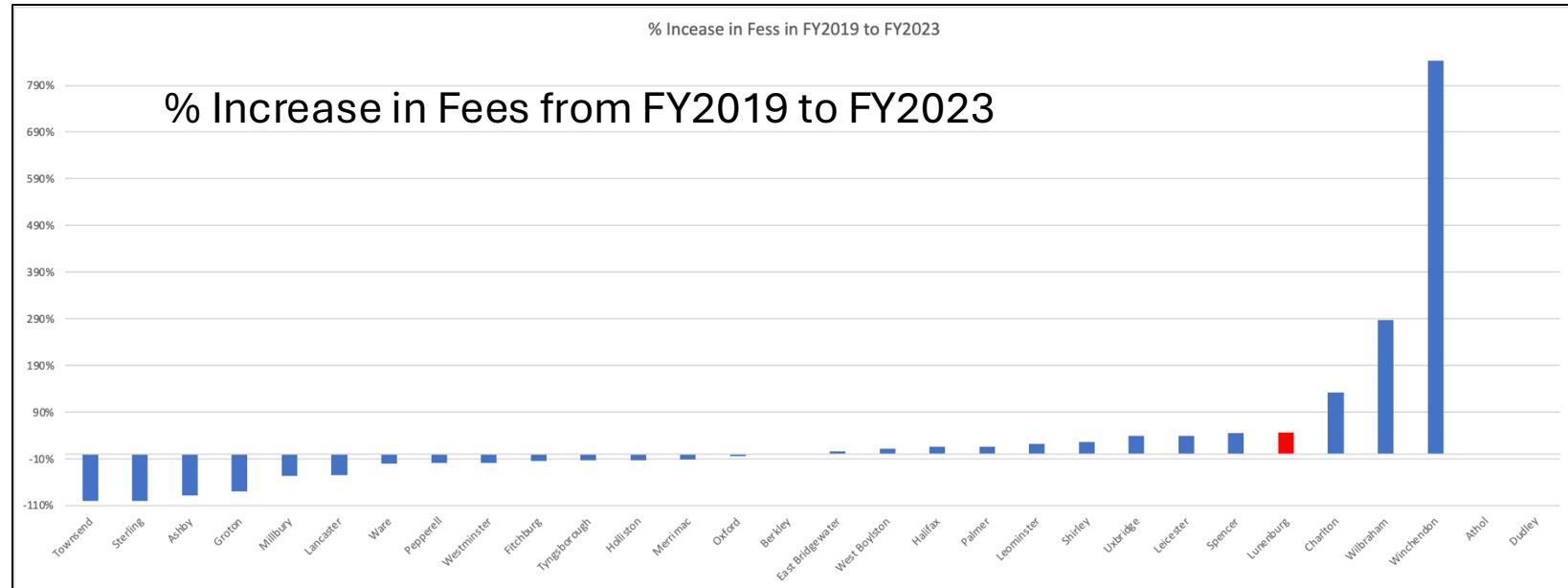


Lunenburg Fees

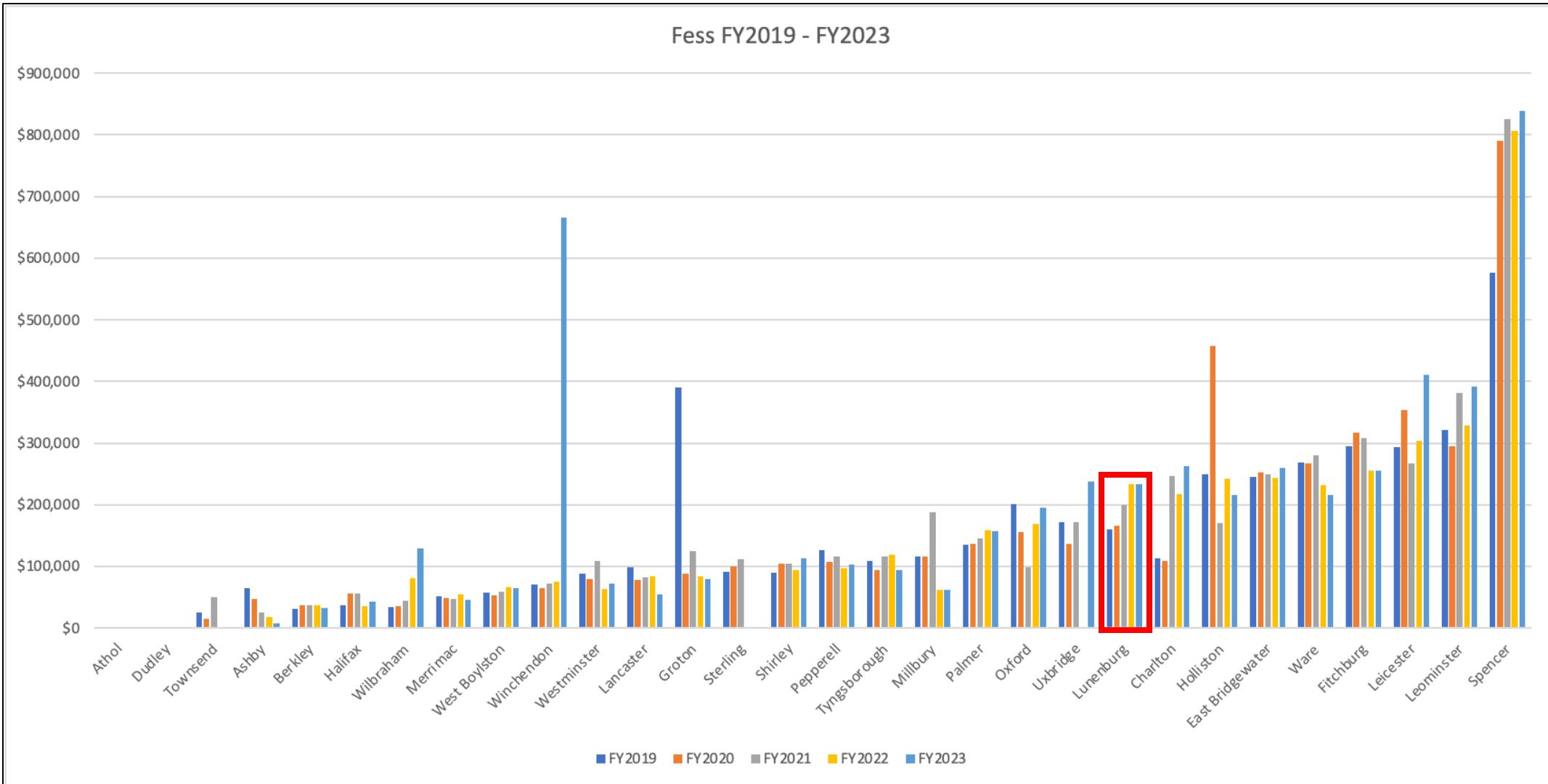
Lunenburg: increase in revenue from Fees the past few years



- Lunenburg: 46% increase in Fees from FY2019 - FY2023
- Lunenburg: 4th highest % increase in Fees revenue
- Many towns saw a decrease in Fees revenue since 2019

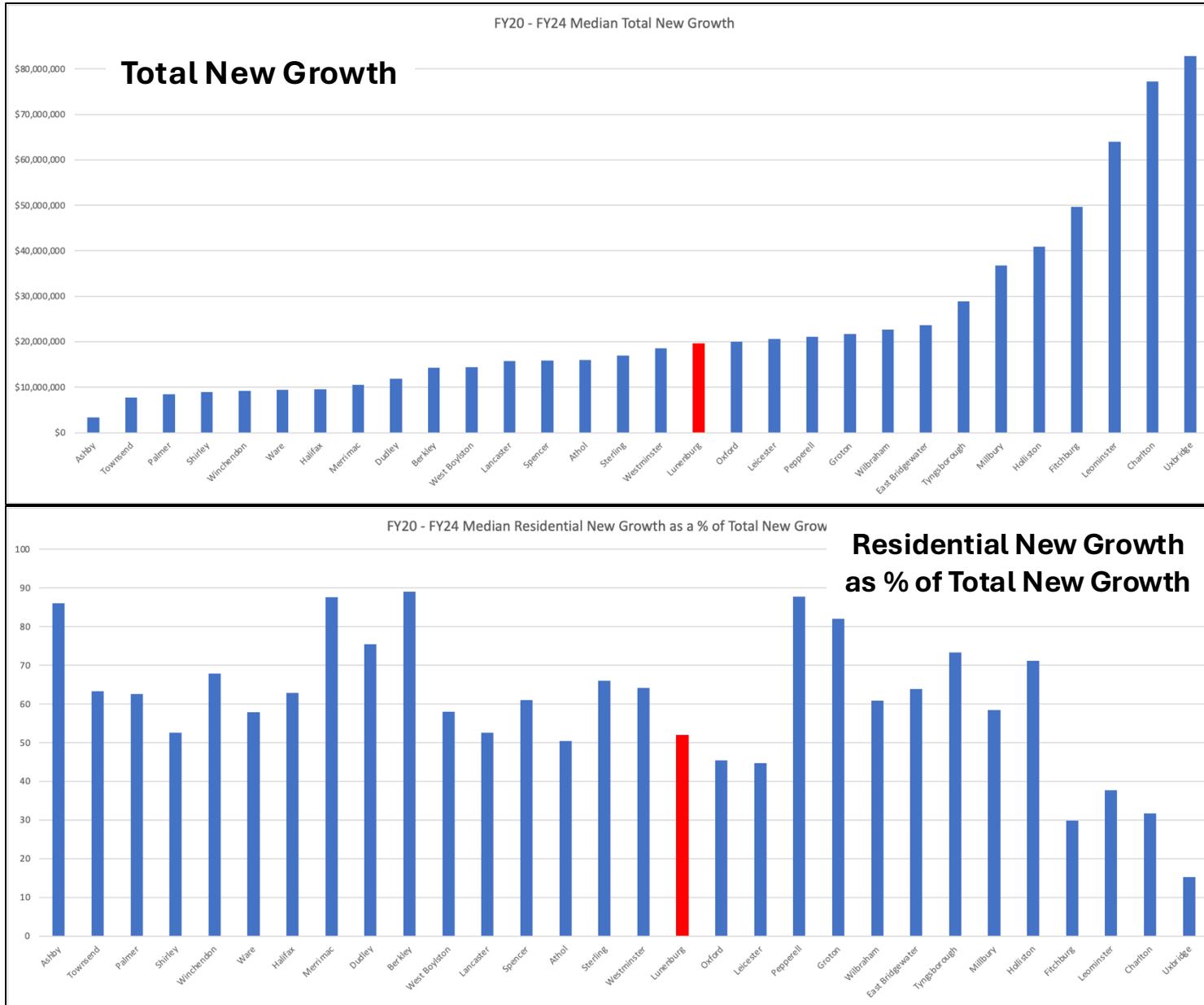


Fees



Revenue from Fees in other towns have been relatively steady the past 5 years.
 Why is revenue from Fees so high in Spencer?

New Growth Median of FY20 – FY24



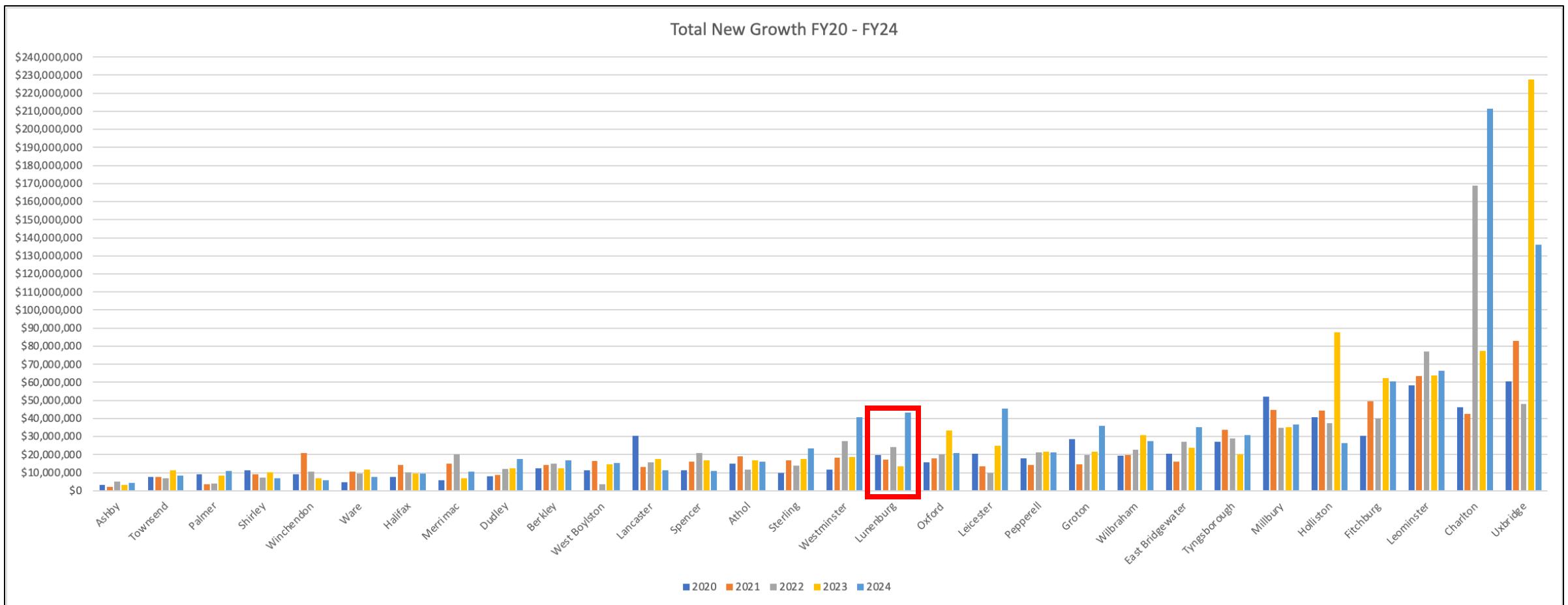
Plenty of other towns have experienced much more New Growth than Lunenburg over the past 5 years.

The towns with the highest New Growth are not the ones with the highest Residential New Growth as a %.

What is the source of this New Growth?

New Growth FY20 – FY24

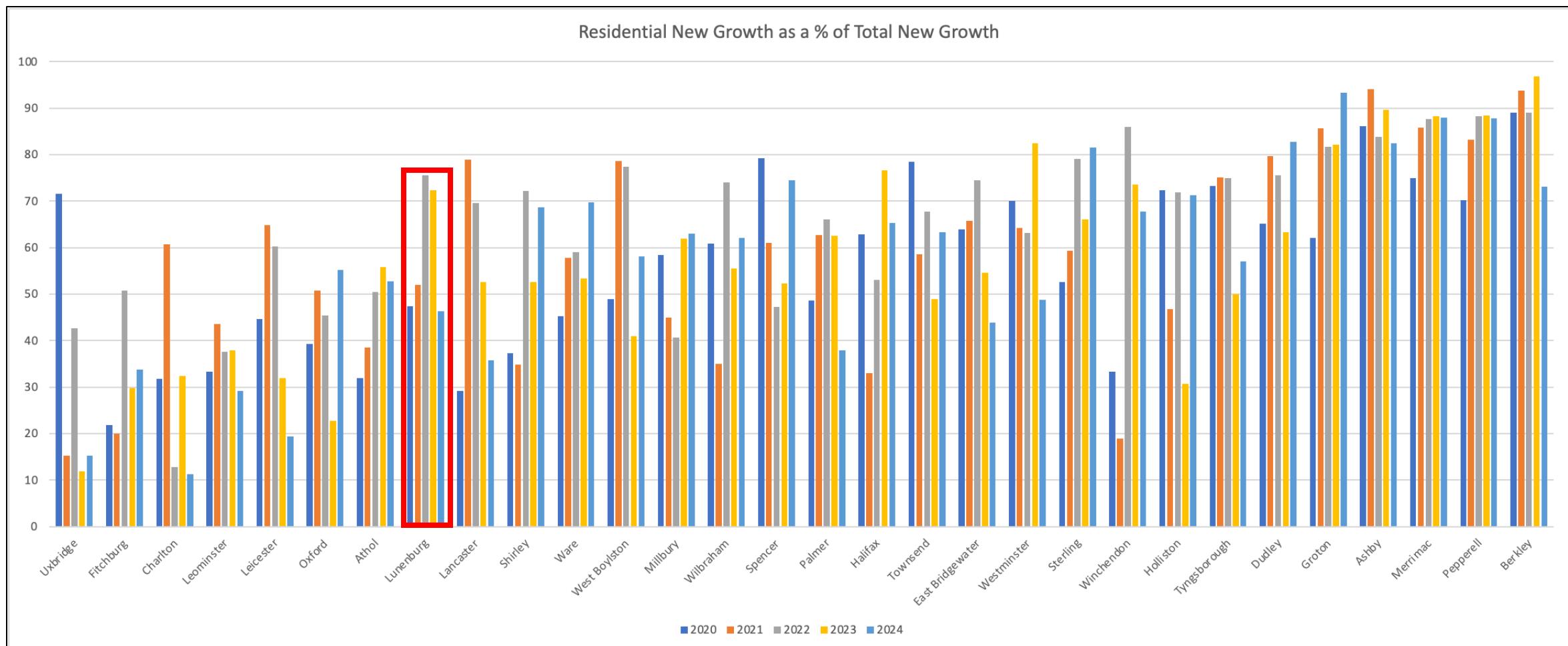
Total New Growth



Lunenburg: FY24 first significant increase in Total New Growth since FY20.

New Growth FY20 – FY24

Residential New Growth as % of Total New Growth



Lunenburg: FY24 back down to level similar to FY20 & FY21.

Lunenburg Public Schools Revenue Streams

Revenue Streams	Amounts (Numbers closest to FY25 are provided)
Chapter 70 Aid	\$8,988,960 (FY25)
Circuit Breaker	\$401,966.00 (FY24)
Entitlement Grants	\$694,474 (FY24)
Competitive Grants	\$408,650 (FY24)
Medicaid Reimbursement	\$101,447.69 (FY23)
School Choice Tuition	\$94,912 (FY24)
Facility Rentals	\$19,494 (FY24)
Parking Lot Fees	\$4,750 (FY24)
HS Athletics	\$112,765 (FY24)
MS Athletics	\$20,890 (FY24)

Other Revenue Sources	Amounts
HS Parking Permits	\$4,750
HS Athletics Fall	\$38,942
HS Athletics Winter	\$34,812
HS Athletics Spring	\$39,010
MS Athletics	\$20,890
Facilities Rental	\$19,496

Chapter 70 Aid

CHAPTER 70 AID						
FY19	FY20	FY21	FY22	FY23	FY24	FY25
7,538,072	7,771,740	7,773,938	7,823,618	8,722,228	8,819,128	8,988,960

Chapter 70 Funding: Primary mechanism for MA Public School State Aid that ensures that each school district provides an adequate education to all students. The funding formula takes into account the wealth of each community and the needs of its students. Trends suggest that this is a positive source that is continuing to increase based on a consistent formula that is applied to all towns in MA.

Circuit Breaker

Circuit Breaker Funding: State program that assists covering the costs of high-need special education students. Beginning with FY22, the amount requires a set aside for instruction and transportation. Our Director of Services applies for this funding based on our high need special education students. We anticipate receiving about 70% or more of the previous fiscal year allocations.

Grant Title	FY19	FY20	FY21	FY22*	FY23*	FY24*
Circuit Breaker	\$433,975.00	\$478,987.00	\$484,579.00	\$519,394.00	\$415,750.00	\$401,966.00

State and Federal Entitlement Grants

State and Federal Entitlement Grants						
Grant Title	FY19	FY20	FY21	FY22	FY23	FY24
IDEA - Special Education Entitlement Grant	\$362,328.00	\$369,440.00	\$386,101.00	\$399,152.00	\$404,772.00	\$420,163.00
Special Education: Program Improvement				\$12,634.00	\$14,430.00	
Title I	\$274,117.00	\$240,799.00	\$182,749.00	\$180,342.00	\$191,672.00	\$210,432.00
Title II-Part A	\$35,994.00	\$33,740.00	\$26,728.00	\$32,708.00	\$31,556.00	\$36,509.00
Title IVA	\$21,344.00	\$18,466.00	\$17,538.00	\$12,442.00	\$12,904.00	\$14,045.00
Early Childhood Special Education	\$12,026.00	\$12,303.00	\$12,401.00	\$12,500.00	\$13,083.00	\$13,325.00
Elementary and Secondary Schools Emergency Relief Fund			\$198,073.00			
Elementary and Secondary Schools Emergency Relief Fund II			\$588,834.00			
American Rescue Plan: Individuals with Disabilities Education Act				\$88,330.00		
American Rescue Plan: Individuals with Disabilities Education Act - Early Childhood				\$8,229.00		
American Rescue Plan-Homeless Children and Youth II				\$3,266.00		
Elementary and Secondary Schools Emergency Relief Fund (ESSER III)				\$1,351,034.00		
TOTAL:	\$705,809.00	\$674,748.00	\$1,412,424.	\$2,100,637.00	\$668,417.00	\$694,474.00

The State and Federal Entitlement grants are a more steady source of revenue that the School District receives. For all grants, whether they are entitlement or competitive, the school district is responsible for management.

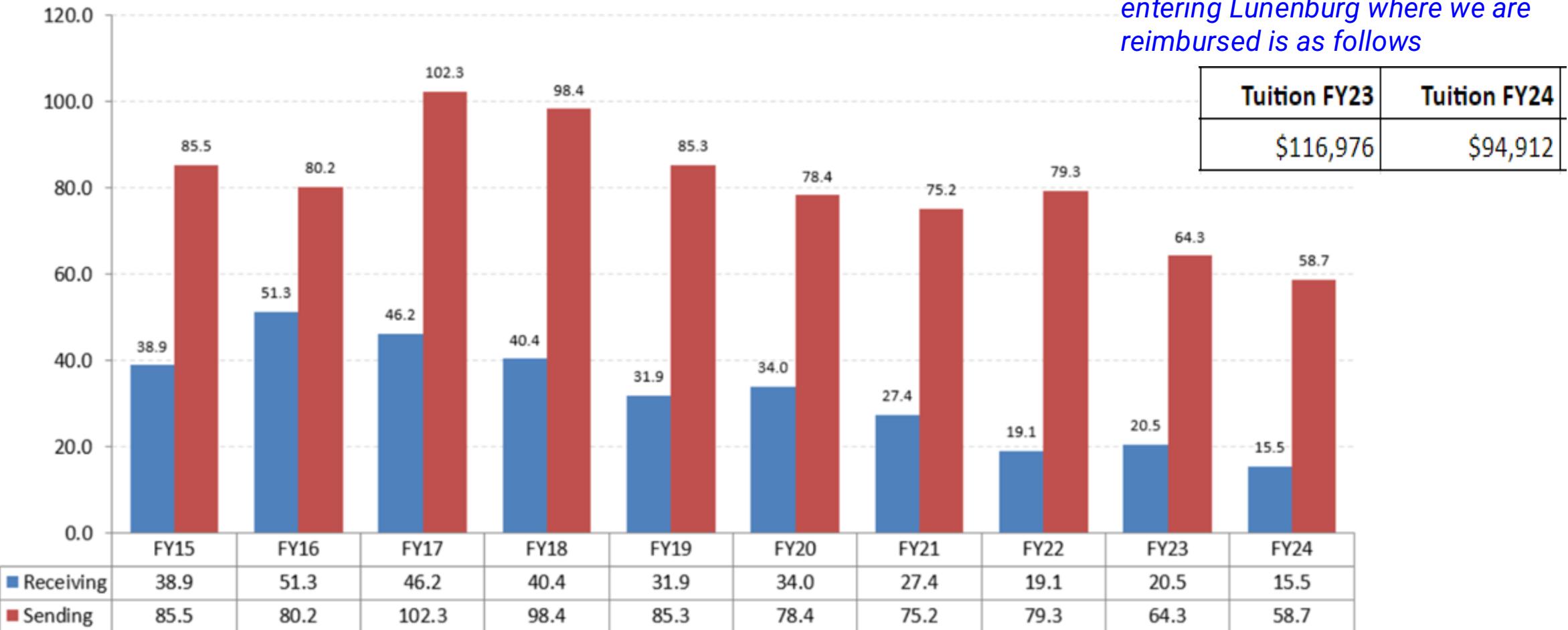
Competitive Grants

Competitive Grants						
Grant Title	FY19	FY20	FY21	FY22*	FY23*	FY24*
Family and Community Grant		\$45,700.00	\$45,700.00	\$45,700.00	\$45,700.00	\$45,700.00
Child Home Program				\$27,037.00	\$27,037.00	\$27,037.00
CSHS Workforce Investment Program (Health Grant)				\$100,000.00	\$100,000.00	
Comprehensive School Health Services Grant			\$10,500.00		\$30,000.00	\$35,000.00
Deeper Learning				\$21,520.00		
After-school and Out-of-School Time Quality Enhancements (ASOST-Q)				\$24,000.00	\$25,000.00	\$25,000.00
Accelerated Literacy Learning through High Quality Curriculum Materials (HQIM)					\$27,500.00	
Accelerated Literacy Learning with High Quality Curriculum Materials (HQIM)				\$203,286.00	\$128,000.00	\$134,130.00
Accelerating Math			\$33,263.00	\$52,948.00		
Student Opportunity Act Evidence Based Programs					\$40,000.00	\$136,583.00
Arts & Cultural Vitality						\$5,200.00
COVID Prevention			\$67,075.00			
Remote Learning			\$55,735.00			
School Reopening			\$377,550.00			
TOTAL:		\$45,700.00	\$589,823.00	\$474,491.00	\$423,237.00	\$408,650.00

The Department of Education posts notices of competitive grants throughout each year. Postings include specifications (duration, priority needs). There is NO Guarantee that Lunenburg will be awarded any competitive grant. These are the trends for the competitive grants received. Lunenburg's team has actively sought competitive grants as part of their Strategy for Continuous Improvement.

School Choice Enrollment Trends - Fiscal Revenue

Lunenburg school choice enrollment trends



The inter-district school choice program under [G.L. c. 76, § 12B](#), allows families to enroll their children in schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. Districts may elect not to enroll school choice students if no space is available. Currently, the SC approved School Choice for Lunenburg in Grades 9 and 11.

Revenue from students who are entering Lunenburg where we are reimbursed is as follows

Tuition FY23	Tuition FY24
\$116,976	\$94,912

Medicaid Reimbursement

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Medicaid	\$108,632.02	\$137,040.04	\$122,211.94	\$109,907.83	\$98,480.03	\$38,239.11	\$99,414.20	\$133,685.39	\$101,447.69

The School-Based Medicaid Program (SBMP) offers Lunenburg federal dollars to offset costs for providing certain Medicaid-covered direct services in a school setting. Covered types of direct care services in the SBMP include: Applied Behavior Analysis for members with Autism Spectrum Disorder (ASD), audiology, dental assessments/screenings, medical nutritional services, mental/behavioral health services, skilled nursing care, occupational therapy, physical therapy, physical and behavioral health screenings, and speech therapy.

Additional Items from BTF for Follow-up

- Miles of roads maintained by town, but not included in calculation for Chapter 90 funding
- Community Preservation Act

Additional Roads Eligible for Chapter 90 Funding

Approximately 5-6 miles of Lunenburg roads are being maintained by the town without any record of them having been accepted by the town.

Roadway mileage is a primary variable in the Chapter 90 formula.

As a result, we do not receive Chapter 90 credit for these miles and are missing out on available funding.

Street Name	From	To	Miles	Year	Status
Birch Island Way	Hemlock Drive	Cul-De-Sac	0.14	5/8/99	Unaccepted
Connell Drive	MASSACHUSETTS AVE	CUL DE SAC	0.16	4/11/92	Unaccepted
Easter Brook Rd	Goodrich Street	Cul-de-Sac	0.23	5/8/99	Unaccepted
FITCH VIEW AVENUE	ELECTRIC AVE	DEAD END	0.03		Unaccepted
Gabes Place	Reservoir Road	Cul-De-Sac	0.12	5/7/05	Unaccepted
Hunting Hill Rd	Mulpus Road	Dead End	0.33	11/12/1830	Unaccepted
ISLAND ROAD	SOUTH ROW RD	CUL DE SAC	0.11	4/4/81	Unaccepted
KIRBY AVENUE	19 FLORENCE ST	DEAD END	0.04		Unaccepted
Laurel Lane	Prospect Street	Dead End	0.33	3/2/46	Unaccepted
LESURE AVENUE	THE CLEARING	WATER ST	0.05		Unaccepted
Longwood Drive	off Cortland Circle	BURRAGE ST	0.26	5/8/99	Unaccepted
May's Field Rd	Massachusetts Avenue	Cul-De-Sac	0.06	2005	Unaccepted
Old Farm Rd	Northfield Road	Cul-De-Sac	0.31	10/7/03	Unaccepted
Park Street Terrace	South Row Road	Dead End	0.07		Unaccepted
Pierce Ave Ext.	The Clearing	Florence	0.19	10/24/11	Unaccepted
Pierce Ave	Florence	Electric Ave		10/13/04	Unaccepted
Richards Way	Massachusetts Avenue	Cul-De-Sac	0.36	2005	Unaccepted
Robbs Hill Rd	Sunset Lane	Shirley Line	0.61	12/5/06	Unaccepted
Robbs Terrace	Robbs Hill Road	Cul-De-Sac	0.2	12/5/06	Unaccepted
Sequoia Drive	Howard Street	Cul-De-Sac	0.17	6/28/07	Unaccepted
Shaker Court	Burrage Street	Cul-De-Sac	0.17	5/7/05	Unaccepted
Sunset Lane	Flathill	Dead End	1.05	5/11/91	Unaccepted
Town Street	Fish Street	Dead End	0.08		Unaccepted
Whitetail Crossing	Burrage Street	Cul-de-sac	0.22	5/2/15	Unaccepted
Williams Drive	ISLAND RD	CUL DE SAC	0.19	5/13/95	Unaccepted
Windermere Drive	CHASE RD	CUL DE SAC	0.13	10/7/23	Unaccepted
Winter Hill Rd	Goodrich Street	Dead End	0.23	12/5/06	Unaccepted
		TOTAL MILES	5.84		

Community Preservation Act

- The CPA is a smart growth tool that helps communities preserve open space and historic sites, create affordable housing, and develop outdoor recreational facilities.
- Current enrollment: 200 communities
- Surcharge on property tax: 0.5% - 3%
- State-match funds
 - 2024: Match percentage received by municipalities: **18% to 100%***
 - *3% surcharge required to be eligible for 100% match. 8 Communities received 100%
- Exemptions available:
 - Low-income/low-moderate-senior income exemption
 - First \$100K of property value
- Lunenburg CPA Funds
 - Estimated Revenue: \$100,000 - \$150,000
 - % Increase: 10-20% increase in project-specific funding
- Previous attempts to adopt CPA in Lunenburg in 2002 and 2007

	Election Purpose	Path to Ballot	Surcharge %	Exemptions	Election Date	Status	% Yes	% No	Current Status
	Initial Adoption	Legislative Body Vote	3%	First \$100,000 - residential	05-19-2007	Fail	38%	62%	<input type="checkbox"/>
	Initial Adoption	Legislative Body Vote	3%	Low income, first \$100,000 - residential	11-05-2002	Fail	39%	61%	<input type="checkbox"/>