

ADDENDUM TO CPA STUDY COMMITTEE REPORT

FEBRUARY 17, 2016

Committee Members

Peter J. Berry, Chair, Board of Selectmen

Roland Bourdon, Finance Committee

Walter Foster, Citizen at Large

Paula Goodwin, Conservation Committee

Kenneth Sghia-Hughes, Acton Housing Authority

Carolyn Kilpatrick, Citizen at Large

William Klauer, Historical Commission

Corrina Roman-Kreuze, Acton Community Housing Corporation

Bridget McKeevar Matz, Recreation Commission



CPA Coalition Update For Acton



**Community
Preservation Coalition**
Preserving our past. Building our future.

The Community Preservation Coalition



Representatives from 4 member communities and 2 at-large members

Coalition Website

www.communitypreservation.org

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HISTORIC PRESERVATION
Success Stories

OPEN SPACE
Success Stories

OUTDOOR RECREATION
Success Stories

COMMUNITY HOUSING
Success Stories

Working For The Community Preservation Act

The Community Preservation Coalition is an alliance of open space, affordable housing, and historic preservation organizations working with municipalities to help them understand, adopt, and implement the Massachusetts Community Preservation Act (CPA).

The Coalition was formed in the 1990s with the goal of achieving passage of the Community Preservation Act. With leadership and help from our diverse Steering Committee, the Coalition works to preserve Massachusetts communities' unique character by advocating for and supporting the Community Preservation Act, advancing smart growth and sustainable development for communities across the Commonwealth.

CPA Data Center

 CPA Project & Adoption Data
Information on individual CPA communities
Statewide CPA statistics
Database of all CPA projects

Latest CPA News

 **Good News for CPA in House Budget**
In a tough budget year, the Massachusetts House of Representatives has once again shown their support for CPA.
[Click here for more information...](#)

 **CPA on the Ballot in Woburn for Fall 2015!**
Woburn became the first community to advance CPA to the ballot this year, when the Woburn City Council voted 5-4 in favor of CPA.
[Read on to learn more about Woburn's CPA campaign](#)

CPA by the Numbers

(through FY2015)



HISTORIC PRESERVATION: Over 4,000 appropriations made



OPEN SPACE: 23,471 acres preserved



OUTDOOR RECREATION: About 1,550 projects funded



AFFORDABLE HOUSING: Over 9,400 units created or supported

- Over 8,100 projects approved & \$1.4 billion raised -

CPA Trust Fund



Funds from \$10 or \$20 Fees at the Registries of Deeds



\$25M from surplus in FY13, \$11.4M in FY14 and \$10M in FY15

CPA Trust Fund Overview

- Current revenue is recovering, but slowly
- State Budget surplus funds have boosted annual distributions
- What about 2016 and beyond? Boston?

(Handout #1)



Acton CPA Revenue

Exemptions			Cost to Average Homeowner
Local Surcharge	Low income, 100k residential	Low income, 100k residential, 100k commercial	
1.5% (Current)	\$ 875,152 (FY15)	n/a	\$123/yr
2% (estimate)	\$1,164,173	\$1,147,675	\$164/yr
3% (estimate)	\$1,746,259	\$1,721,513	\$247/yr

Trust Fund Formula

Formula does not favor Acton at all*

So...being at 3% probably isn't a huge goal just to get a higher match

* Decile 9, 60% of 3 base figure in Second and Third Rounds

(Handouts #2 & #3)



Does 3% help?

Yes...for local surcharge

Yes...for first round match

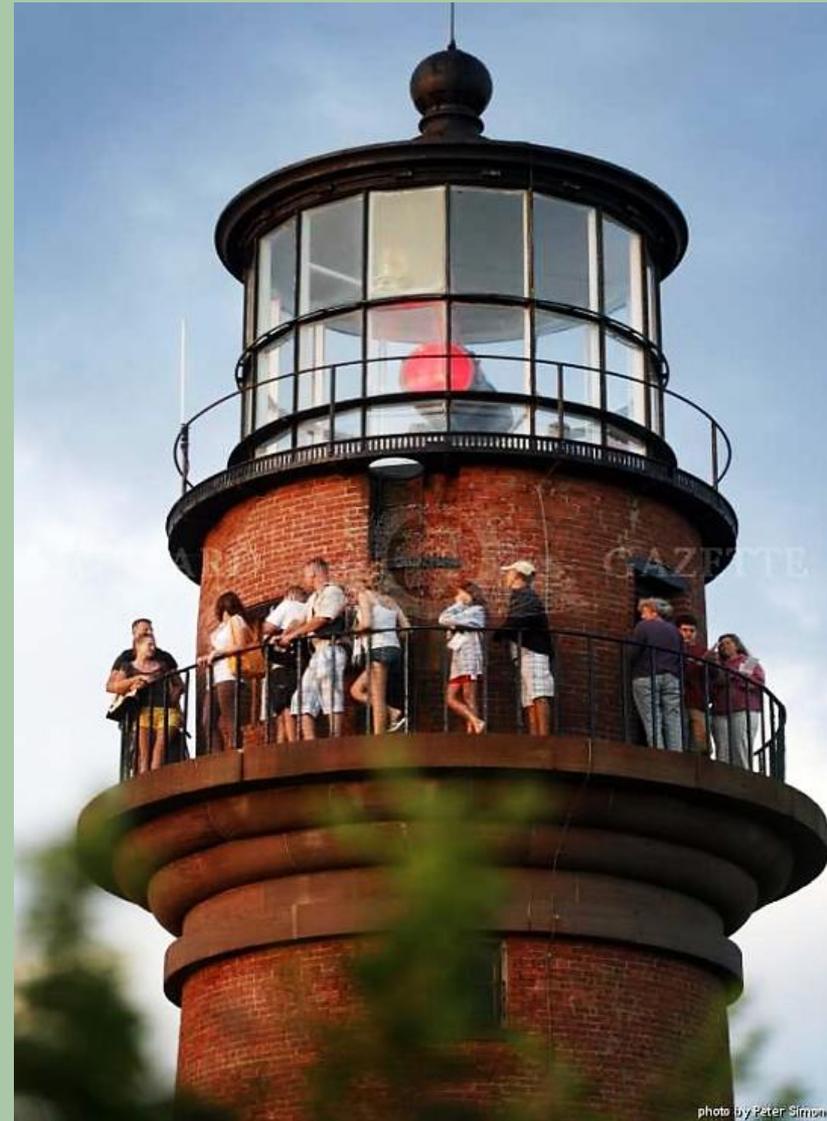
Not Much - 2nd & 3rd Round

Based on 11-15-15

Adds \$48,000 to match

29.67% match goes to 32.43%

(Handouts #4 and #5)



Blended CPA



History of a good idea...in theory

Requires Town Meeting vote and ballot election

One town has converted; no interest from others

Pros and Cons

Adjusting Minimum Funding Requirements



Less flexibility - Money is locked into each category

Reduces bonding capacity

Potentially encourages less desirable projects

Priority for projects now done by category instead of overall



Other Topics?



**Community
Preservation Coalition**
Preserving our past. Building our future.

Contact Us

Technical Assistance Hotline

617-367-8998

Stuart Saginor

Executive Director

Katherine Roth

Associate Director

Kara Campbell

Kuehn Fellow



From: Stuart Saginor
To: 'pjberry@comcast.net'
Sent: January 28, 2016 at 4:39 PM
Subject: The missing handouts

Hi Peter:

I've attached BOTH the 2% and 3% calculators to this email, just so you have an electronic copy of each.

These are the same ones I distributed that night. Kathy and I reviewed them and they are correct, so I didn't need to make any changes.

Obviously your total state match would be much higher at either 2 or 3%, compared to what you have now. But the point I was making on that slide is that the vast majority of the match for Acton comes on Round #1, no matter what surcharge level you choose. When you go to 3% your total match is clearly the highest, but the vast majority comes on Round #1 – you only get \$48,000 more from Rounds #2 and #3.

For smaller and less affluent towns, going to 3% gives them a huge boost, as they can actually get MORE money from Rounds 2 and 3 than they get on Round #1.

I'll paste the numbers from one such town here, just to illustrate my point:

CONWAY

Total State Match \$72,162 (100%)

Comprised of:

Round One: \$21,412

Round Two: \$50,750

Round Three: \$0 (they reached 100% on Round #2!)

So for this type of community, being at 3% is huge! They only got \$21,412 on Round #1 (29.67%), but because the formula is so favorable to them, they got more than double that number on Round #2 (\$50,750) to reach a 100% match.

Does all that make sense?

Regards,

Stuart

Stuart Saginor

Executive Director

Community Preservation Coalition

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Please Note: The Community Preservation Coalition renders neither legal opinions nor legal advice, and recommends consulting with an attorney.

Analyzing the Impact of Changing your Community's CPA Surcharge*

To understand the impact of increasing your community's CPA surcharge to 2%, consider the example provided below. If your community increases its surcharge to 2%, it stands to gain revenues in 2 ways: 1) local CPA surcharge collections increase; 2) Round 1 CPA distribution revenues based on these collections increase.

Community:

Acton

	Current: 1.50%	Proposed: 2.00%	Difference
Local CPA surcharge revenues (FY 2015)	\$875,162	\$1,166,883	\$291,721
State Match Round 1	\$259,680	\$346,240	\$86,560
State Match Round 2	\$0	\$0	\$0
State Match Round 3	\$0	\$0	\$0
Total Revenue (State Match + Local Surcharge)	\$1,134,842	\$1,513,123	\$378,281
State Match Percentage	29.67%	29.67%	
Percent Change in Total CPA Revenue:			33%

*This example is based on the November 2015 distribution of funds from the statewide CPA Trust Fund.

Analyzing the Impact of Changing your Community's CPA Surcharge*

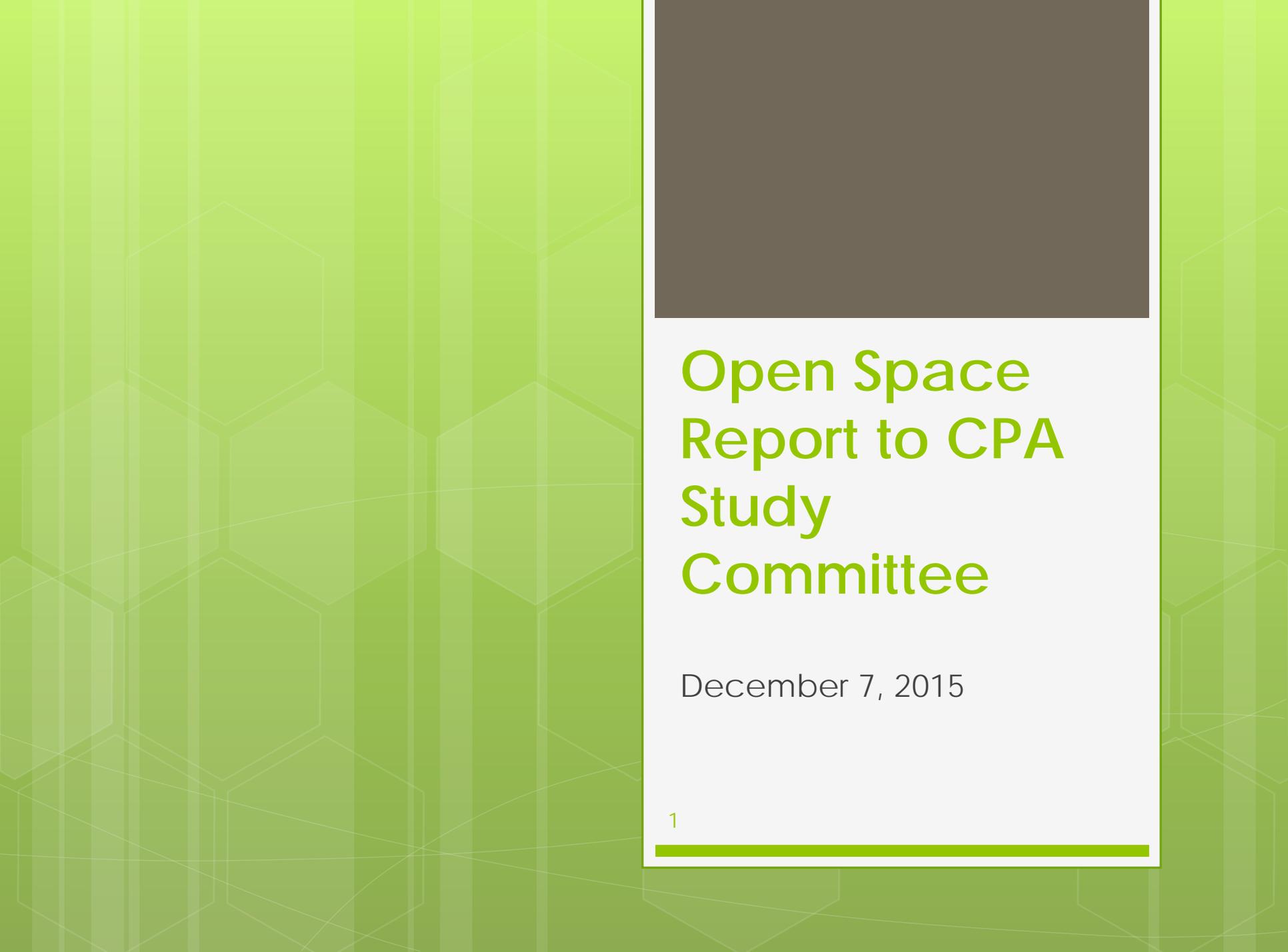
To understand the impact of increasing your community's CPA surcharge to 3%, consider the example provided below. If your community increases its surcharge to 3%, it stands to gain revenues in 4 different ways: 1) local CPA surcharge collections increase; 2) Round 1 CPA distribution revenues based on these collections increase; 3) the community becomes eligible to receive Round 2 distribution monies; 4) the community becomes eligible to receive Round 3 distribution monies.

Community:

Acton

	Current: 1.50%	Proposed: 3.00%	Difference
Local CPA surcharge revenues (FY 2015)	\$875,162	\$1,750,324	\$875,162
State Match Round 1	\$259,680	\$519,360	\$259,680
State Match Round 2	\$0	\$30,288	\$30,288
State Match Round 3	\$0	\$18,008	\$18,008
Total Revenue (State Match + Local Surcharge)	\$1,134,842	\$2,317,981	\$1,183,139
State Match Percentage	29.67%	32.43%	
Percent Change in Total CPA Revenue:			104%

*This example is based on the November 2015 distribution of funds from the statewide CPA Trust Fund.



**Open Space
Report to CPA
Study
Committee**

December 7, 2015

Overview

- Look back on open space acquisition and protection funding via CPA
- Land acquisition and protection projects currently under discussion and negotiation
- Other potential projects in the pipeline
- Past projects not funded by CPA
- Recommendations for consideration

Look Back

- 1998 ACT refocused on land protection
- Part of the genesis of support for CPA was failed open space purchase at Robbins Mill , failure to act on the Diduca Farm on Great Rd and the Palmer property as well as rapid residential development
 - Robbins Mill passed town meeting but failed at ballot vote for debt exclusion override
 - Diduca Farm was a Ch. 61 offer to the town, but we did not act due to lack of funding sources among other reasons
 - Palmer property was offered to town but the town did not act
- CPA provided a dedicated funding source

Look Back – Support for Open Space Acquisition/Preservation

- 2001- open space survey showed strong support for protecting open space
- 2006 - Selectmen establish Open Space Committee
- 2008 - open space survey again identified protection of open space as highest priority
- 2008 is first land purchase using CPA funds (Groener)
- 2014-2021 Open Space and Recreation Plan emphasizes “critical need” to preserve the remaining elements of Acton’s rural character
- 2020 Community Plan places high priority on preservation of remaining open space parcels

Open Space Set Aside Fund

- Developed to “reserve” money when open space projects ripened
 - Often takes several years before a project is ready
 - But Chapter 61, 61A projects can occur quickly with little warning

Fiscal Year	Appropriations to the Set Aside Fund	Appropriations from the Set Aside Fund	Set Aside Fund Balance
2003	\$ 200,000		\$ 200,000
2004	\$ 300,000		\$ 500,000
2005	\$ 400,000		\$ 900,000
2006	\$ 350,000		\$ 1,250,000
2007	\$ 500,000	\$ 730,000 (3)	\$ 1,020,000
2008	\$ 425,000		\$ 1,445,000
2009	\$ 500,000	\$ 830,000 (4)	\$ 1,115,000
2010	\$ 450,000		\$ 1,565,000
2011	\$ 500,000		\$ 2,065,000
2012	\$ 300,000	\$ 1,060,000 (5)	\$ 1,305,000
2013	\$ 450,000	\$ 330,000 (6)	\$ 1,425,000
2014	\$ 300,000	\$ 7,000	\$ 1,718,000
OTHER	\$ 162,943 (1)		\$ 1,880,943
	\$ 70,629 (2)		\$ 1,951,572

Notes:

(1) The \$162,943 from the sale of the house at Piper Lane was returned to the set aside fund as directed in the 2008 purchase appropriation

(2) Actual acquisition costs have been slightly less than the appropriation amounts and the figure of \$70,629 adjusts for this.

(3) Gaebel property in South Acton

(4) Caouette property in South Acton

(5) Anderson property in West Acton

(6) Wright Terrace property in West Acton

Open Space Appropriations

- Between 2003 and 2014, the town has appropriated approximately \$5 million of CPA funds designated as open space projects
- This represents 36% of the total CPA appropriations
- Includes 5 major property acquisitions
 - Wright Terrace - W. Acton (13 acres)
 - Anderson – W. Acton (21 acres)
 - Caouette – S. Acton (11 acres)
 - Gaebel – Piper Lane, S. Acton (6 acres)
 - Groener – Nagog Hill (12 acres)

Current Projects in the Pipeline

Land Acquisition/Protection Projects Currently Under Discussion

Address/Landowner	Acreage	Est. Value
2 Summer/176 Central St.	~12	\$250,000 - \$410,000
4R - 6 Piper Lane Magoon/Hadley	5.75 - 6.5	\$310,000 - \$710,000
180 Newtown Rd Anderson (part 2)	~17	exceeds \$1 million
Stonefield Farm - S. Acton AR/CR	~54	\$2 - \$4 million
Iron Works Farm/Faulkner House CR	~6	???
55 River St. - Lazaro	6	???

These reflect current, active projects on which the Open Space Committee is working

Total value easily exceeds what we have in the set aside account

Other Potential Land Protection Projects

- Identified in the priority ranking from 2014 Open Space and Recreation plan

Potential Land Acquisition Targets

Property/Address	Acres	Priority Ranking
524, etc. Main St. - Conant Land	270	1
335/339 Nagog Hill Rd - Concord Water Dist.	58	1
5 Breezy Pt.	4	4
532 Great Rd	2	5
Wheeler Lane End	28	5
88 Prospect St.	17	6
161 Newtown Rd.	14	7
19/35 Wetherbee St.	33	7
210 Great Rd	13	8
85 Esterbrook Rd.	5	8

OSC is already working on parcels ranked #2 and #3 among others
 There are 125 parcels listed in the Open Space and Recreation Plan's
 Ranking of Open Space Parcels

Again the total value of even just a few of these parcels easily exceeds what we have in the set aside account or could expect to raise in the next several years

Projects Considered by OSC

Open Space Parcels Considered by OSC but not purchased

Large Parcels

952 Main St. - Butterbrook Farm
215 Newtown Rd - Choate Property
Quail Ridge CC
960/976 Main St. - Kenndy Land
Summer St./Central St in 2011 (Madden)
45 Martin St.

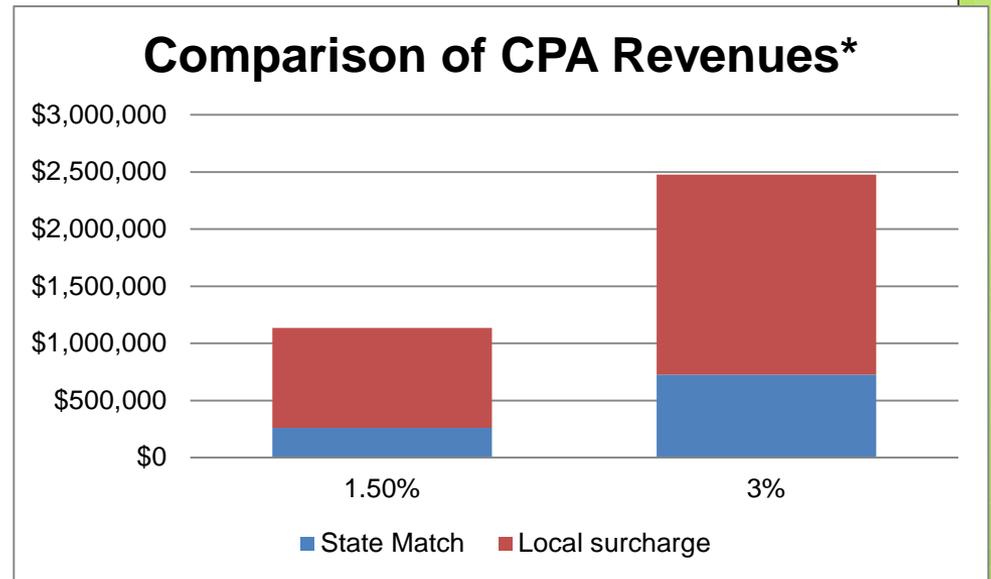
Small Parcels

35 Main St.
541 Main St.
215 Newtown Rd.
Newtown Rd - Prendiville land
River St. "infill"
Windsor Ave.
203 Newtown Rd.
199 Newtown Rd.

Not all projects were passed on due to lack of funding sources, but the limitations of the set aside amount did factor into with many of these

Recommendations

- Consider increasing the local surcharge amount to 3%
 - Would increase the state match by about \$466,000 or 180%
 - Tax impact = \$120/yr. on average SF home
- Consider adopting “blended” CPA
- Increase the required amount allocated to open space from 10% to 30%



* Estimated by Planning Dept. based on 2015 data

CPA Study Committee Questions

Comments submitted by Bettina D. Abe, Part-Time Natural Resources Assistant, Chairman of the Land Stewardship Committee, Member of the Board of Directors of the Friends of the Acton Arboretum.

1. What key projects have been enabled or enhanced by CPA funding over the last 10 years that otherwise may not have been accomplished, and how has that impacted Acton?

In my areas of interest:

- In the past 10 years much open space was purchased and protected with CPA funds (Gaebel, Caouette, Anderson, Wright Hill). We did not have a valid Open Space and Recreation Plan, which precluded our applying for other land grants. Using CPA funds to purchase the above-listed parcels, therefore, has had positive impacts by preserving natural habitat for plants and animals (including rare and endangered species), preserving wildlife travel corridors, reducing development, protecting valuable wetlands, maintaining Acton's rural character and providing passive recreation.
- Improving accessibility at the Arboretum and other parks and playgrounds costs more money. We are obligated to improve universal access to the greatest extent possible. Provision for access is inherent in CPA funding.
- The Acton Arboretum was granted \$25,000 in 2005 to build a universally accessible trail and fragrance garden.
- All 3 aging boardwalks at the Arboretum have been funded and/or rebuilt with additional forest management improvements.
- Redesigning, reconstructing and paving the Arboretum parking lot and building a bioretention/rain garden was funded and supported by the hundreds of visitors to the Arboretum to improve universal access to this popular, local conservation land.
- Mechanical harvesting of invasive aquatic plants on two ponds was funded to preserve the health of these open water habitats. There is no way this would have been funded otherwise. Volunteers were not keeping up with the aggressive plant growth and were becoming discouraged.

2. How has CPA funding impacted other sources of funding for needed projects?

- In Natural Resources, there has been less money to spend on NARA and other Recreation Dept. improvements, possibly because the Arboretum projects were prioritized by the BOS and CPC. Our NR Department has been charged with creating a NARA Master Plan that will help guide projects and future funding, hopefully demonstrating the necessity to protect and preserve the amenities of NARA Park for the future.

3. How accessible is CPA funding for your area of interest compared with other funding sources?

- CPA funding has been convenient and accessible for me in the grant writing process. I am able to utilize the town GIS system to provide locus maps for our projects and enlist the help of the Engineering Department for maps to illustrate our project sites.

- Public support for the Arboretum projects and the aquatic nuisance plant removal made CPA the best way to fund these resource improvements.

4. How has the CPA impacted your work over the past 10 years?

- CPA has enabled the Natural Resources Department to enhance critical resources of open space.
- Enabled NR to expand passive and active recreational amenities, all which promote inclusion, good health, outdoor exercise, appreciation of wildlife habitat, gardens, plants, forests, ponds, bogs, streams --for all ages and interests.

5. How would doubling CPA funding affect your area of interest? How would eliminating CPA funding affect your area of interest?

- Doubling CPA funding would give the citizens of Acton all of the above positive benefits faster and would allow more open space to be preserved. Often parcels of land come up for sale and we are not able to purchase critical parcels because we don't have enough funding.
- Many of the recreational amenities like the skate park or NARA security gates or buildings are very expensive and would consume large portions of the funding, so CPC has been unable to fund everything on the Recreation list.
- Eliminating CPA funding would reduce the ability of the Natural Resources Department and the Friends of the Acton Arboretum to continue to improve extremely popular passive and active recreational amenities in our town.
- The Acton Arboretum is a town treasure and to improve it substantially, rather than keep it status quo, takes significant funding. The Friends of the Acton Arboretum can work in concert with CPA funds to provide supplemental leveraged funds; but they cannot possibly afford to fully fund major improvements.

6. What potential CPA projects have not been funded by CPC (the CPA committee in Acton) due to lack of CPC funds, application issues, or other reasons?

- Please see my previous responses.

7. How has the CPA impacted your area of interest (positive and negative)?

- It's been really really great. But I wish we could afford to buy and protect even more open space and build and improve our recreational amenities more expediently.

Respectfully submitted by,
Bettina D. Abe

The SC intends to report back to the BoS by the end of January. Please respond to pjberry@comcast.net with your comments no later than January 15th, and thank you for taking the time to participate

CPC Study Committee
Meeting Attended by Cathy Fochtman,
Acton Recreation Commission (ARC)

Cathy Fochtman, Acton Department of Recreation Director, attended the January 11, 2016, Community Preservation Act Study Committee meeting, along with Tom Tidman, Natural Resources Director, and presented detailed information on capital projects made possible with CPA grants since 2012. These consist of 13 projects, including playground and basketball court renovations, significant improvements and maintenance to NARA Park, and a Picnic Pavilion facility at NARA Park.

Cathy and Tom discussed the success in completing projects with CPA funds that almost certainly would never be approved to be funded under Town Budget General Fund. Indeed, all capital projects completed since 2011 have been CPC funded. Recreation projects are often low priority on Town budget lists, given competing priorities. They are often not funded and considered discretionary vs. required, as is the case with rebuilding schools for example. For that reason, CPA funds are generally the only capital funds available for Recreation projects.

Recreation is also different from many other departments in Town in that Recreation generates operating revenues through the Picnic Pavilion, NARA rentals and beach passes, NARA camp fees and ticketed concerts, and as such is self-funding for all activities. Recreation has successfully pursued significant donations from area businesses to underwrite their funding of annual concerts and special events. Recreation has also pursued several state grants but has found that many are geared towards less affluent towns, so that Acton does not qualify for such funds.

Cathy shared data she compiled showing specific projects since 2012 and their funding sources. Nearly \$3 million in CPA dollars have gone to recreation in total, with 30% of the funding awarded to Recreation Department projects.

Cathy shared that a NARA Master Plan for the next 10 years will be available shortly and outlines plans to maintain and enhance NARA Park. She noted that each year, several Recreation projects go unfunded. In 2016, the Recreation Department had requested in excess of \$1 million worth of projects and then withdrew some to greatly reduce the amount of the requests. If more funds were available, then additional projects may have moved forward. Cathy and Tom foresee possible projects that multiple interests (affordable housing, recreation, historical preservation, open space acquisition) may be used. If more funds available they would look toward surrounding properties to NARA to acquire and expand. Tom also mentioned other sites that are likely future candidates for the Town to acquire for multiple purposes, such as the commercial property owned by Lazaro Paving on River Street in South Acton. As a result, the Recreation and Natural Resources Department favor an increase for the CPA funding percentage.

Town of Acton Recreation Department 2011- 2015

Detailed Capital Project Results

Year	Project Name	Cost	Town Meeting Appropriation?	CPA Grant Applied For?	Recreation Funds?	Donations?	Completed?
2011	NARA Parking Lot Expansion	\$75,000	Yes	No	No	No	Yes, in 2012
2011	Goward Playground	\$150,000	Yes	No	No	Yes	Yes, in May 2014
2011	Bathroom Improvements A. Stain the NARA Bathhouse (last stained in 2004) \$6,980 B. Replace worn and broken interior stalls, fixtures, paint interior bathhouse, seal bathroom floor \$10,000 C. Replace deteriorated fence around playground \$18,000 D. Replace deteriorated dumpster area at bathhouse \$2,500 E. Air Quality: Administrative office and snack bar \$6,900	\$44,380	No	No	Yes	No	Yes – A,B,C,E in 2012
2011	Quarry Rd. Electrical Service	\$50,000	No	No	No	No	No
2011	Message Board and Stage Risers	\$46,306, Reduced to \$24,000	No	No	No	Yes, stage risers	Yes, 2012

January 11, 2016

Catherine Fochtman, Recreation Director

Year	Project Name	Cost	Town Meeting Appropriation?	CPA Grant Applied For?	Recreation Funds?	Donations?	Completed?
2012	Goward Playground	\$15,000	No	Yes	No	Yes	No Grant, Completed in May 2014
2012	T.J. O'Grady Skate Park Improvements	\$210,000	No	Yes	Yes	No	Awarded Grant, In Process

Year	Project Name	Cost	Town Meeting Appropriation?	CPA Grant Applied For?	Recreation Funds?	Donations?	Completed?
2013	NARA Picnic Pavilion	\$250,000 reduced to \$100,000	No	Yes	Yes	Yes	Yes, awarded \$100,000, completed in May 2014
2013	NARA Concession & Comfort Station Design	\$25,000	No	Yes	No	No	Yes
2013	Elm Street – Playground Installation/Tennis Court Resurfacing	\$75,000	No	Yes	No	No	Yes

Year	Project Name	Cost	Town Meeting Appropriation?	CPA Grant Applied For?	Recreation Funds?	Donations?	Completed?
2014	Morrison Farm Well and Irrigation	\$18,249	No	Yes	No	No	Not Awarded
2014	NARA Building Security Upgrades and Shade Structures	\$46,059 Reduced to \$15,175	No	Yes	No	No	Partially funded for \$15,175
2014	NARA Playground Megaspan	\$27,758	No	Yes	No	No	Not Awarded
2014	Jr. Basketball Courts Gardner and Goward	\$76,000	No	Yes	No	No	In Process

January 11, 2016

Catherine Fochtman, Recreation Director

Year	Project Name	Cost	Town Meeting Appropriation?	CPA Grant Applied For?	Recreation Funds?	Donations?	Completed?
2015	NARA Safety Improvements	\$135,000 reduced to \$20,000	No	Yes	No	No	Not Awarded
2015	NARA Picnic Pavilion Restroom	\$105,000	No	Yes	No	No	Not Awarded
2015	Irrigation Wells - Arboretum & Morrison Farm (Recreation & Conservation)	\$46,498 reduced to \$26,124.50	No	Yes	No	No	Yes, funded for Arboretum (Conservation), Not Morrison Farm (Recreation)
2015	Skatepark Expansion – Phase 2 Skate Plaza	\$160,000	No	Yes	No	No	Not Awarded

January 11, 2016

Catherine Fochtman, Recreation Director

Town of Acton Recreation Department

2005 - 2015 Recreation CPA Projects

The Town of Acton Recreation Department has participated in the CPA process since 2006. Here is a summary of Recreation projects (Town, School, and Private) that have been funded with CPA awards, ordered from most current to past awards. Town Recreation Projects are highlighted.

Date	Project	Grant	Subtotal
April 2015	School – Nature Playscape Construction Discovery Museum – Discovery Woods & Creative Playscape Assabet River Rail Trail (No Recreation Dept. Projects Selected for Award)	\$120,000 \$150,000 \$143,230	\$413,230
April 2014	NARA Security Upgrades and Shade Structures Goward and Gardner Playgrounds – Basketball Court Renovations	\$15,175 \$76,000	\$91,175
April 2013	NARA Picnic Pavilion NARA Concession & Comfort Station Design Elm St. Playground & Tennis Courts Morrison Farm Park Improvements	\$100,000 \$25,000 \$75,000 \$259,000	\$459,000
April 2012	T.J. O’Grady Skate Park Improvements	\$210,000	\$210,000
April 2011	(No Recreation Dept. Projects Funded due to Seideman vs. City of Newton Decision)	\$0	\$0
April 2010	Bruce Freeman Rail Trail (No Recreation Dept. Projects Funded due to Seideman vs. City of Newton Decision)	\$115,000	\$115,000
April 2009	(No Recreation Dept. Projects Funded due to Seideman vs. City of Newton Decision)	\$0	\$0
April 2008	NARA Picnic Pavilion (on hold until 2013) Elm St. Playground (turned back in 2011) (Seideman vs. City of Newton Court Decision put these projects on indefinite hold)	\$250,000 \$75,000	\$325,000
April 2007	ABRHS Athletic Field Lighting Bruce Freeman Rail Trail	\$175,000 \$202,000	\$377,000
April 2006	Recreation Area McCarthy Village Basketball Courts Elm St. Leary Field Woodland Path Gates School Playground Bruce Freeman Rail Trail Design School Street Twin Ball Fields (Extensive Negotiations with State to Obtain Multi-Year Lease, Turned Back Award in 2014)	\$22,000 \$20,000 \$25,000 \$16,000 \$175,000 \$69,000	\$327,000
April 2005	Bruce Freeman Rail Trail Startup Funding Leary Field Artificial Turf Field Design & Construction of Recreation Area at McCarthy Village	\$75,000 \$250,000 \$20,000	\$345,000
April 2004	Assabet River Rail Trail T.J. O’Grady Memorial Skate Park Morrison Farm Master Plan	\$170,000 \$67,000 \$59,800	\$296,800

GRAND TOTAL

Town Recreation Award Total accounts for 30% of Recreation Award Pool:

\$877,975

\$2,959,205

To All Town Boards and Committees:

The Board of Selectmen recently established the CPA Study Committee (SC) to review the accomplishments of the CPA law in Acton since its adoption in 2005, and to make recommendations for changes in the way the CPA is implemented. Since 2005, the CPA has issued over \$13 million in grants to promote Open Space, Recreation, Community Housing, and Historic Preservation in Acton, funded from a 1.5% local real estate tax surcharge and state matching funds. The CPA SC is soliciting the feedback and advice of individuals and Town committees regarding the CPA in Acton. Please provide us with your feedback based on your direct experience with the CPA law, as implemented in Acton. You may want to address some of the following questions:

1. What key projects have been enabled or enhanced by CPA funding over the last 10 years that otherwise may not have been accomplished, and how has that impacted Acton?

ACHC was able to develop a piece of town owned land using CPA funds to acquire the property from the town, pay the back taxes and clean up costs and helped to subsidize the selling prices of the units so that all three units were affordable.

ACHC has established a Community Housing Program Fund that gives us the flexibility to fund programs such as capital improvements, down payment and closing cost assistance, buy down selling prices of affordable units and purchase units for the Acton Housing Authority to use for their low income rental program. The fund is replenished annually with CPA funds.

CPA funds are also used to cover the cost of membership in the Regional Housing Services Office. This service provides monitoring of affordable units and compliance with statutory requirements.

2. How has CPA funding impacted other sources of funding for needed projects?

ACHC receives a small amount of housing gift funds but not on a regular basis. If we did not have CPA funds, none of the above projects could be accomplished unless local tax revenues were used.

3. How accessible is CPA funding for your area of interest compared with other funding sources?

We have never had a CPA request denied and with the use of the Community Housing Program Fund, we can access the CPA funds year round.

4. How has the CPA impacted your work over the past 10 years?

CPA funding has made affordable housing production happen. Prior to the adoption of the CPA, ACHC had to rely on developers donating units or funds to our program which rarely happened. The use of 40B's was the only option for housing production until the CPA funds became available.

Funding the RHSO has been a real boost to our committee work, relieving us of the statutory authority which is quite onerous for an all-volunteer committee.

5. How would doubling CPA funding affect your area of interest? How would eliminating CPA funding affect your area of interest?

Doubling CPA funding would provide more funds to do the above and would perhaps provide motivation to do more development of our own.

Eliminating the CPA would effectively put us in a position of simply reacting to 40B's as the only method of creating new affordable units.

The Capital improvement program could not continue and as the affordable units age, capital improvement requests have increased.

6. What potential CPA projects have not been funded by CPC (the CPA committee in Acton) due to lack of CPC funds, application issues, or other reasons?

None of ours have been denied but we primarily seek funding for the CHP Fund so we do not normally put forth specific projects.

7. How has the CPA impacted your area of interest (positive and negative)?

We think the ability to discuss affordable housing publicly at CPC and BOS meetings and Town Meetings has generated positive interest and support.

The SC intends to report back to the BoS by the end of January. Please respond to pjberry@comcast.net with your comments no later than January 15th, and thank you for taking the time to participate.

Peter Berry, Chair

Roland Bourdon, Finance Committee

Walter Foster, Citizen At Large

Paula Goodwin, Conservation Commission

Carolyn Kilpatrick, Citizen At Large

Bill Klauer, Historical Commission

Corrina Roman-Kreuze, Acton Community Housing Corp.

Bridget Matz, Recreation Commission

Kenneth Sghia-Hughes, Acton Housing Authority

Ray Yacouby, Planning Board

CPC Study Committee
Conversation with Nancy Tavernier,
Acton Community Housing Corporation (ACHC)

Over the years, since the inception of the ACHC, about \$1.6 million has been spent by the ACHC on affordable housing. In addition to the housing fund, the ACHC has received about 16% of CPC allocations over the years. Currently, there are about 8500 housing units in Acton, 550 of which are considered affordable housing, so we need to add about 300 more affordable units to reach the 10% goal imposed by the State 40B law. The condos on Great Road do not count toward affordable housing since they are not deed restricted. We could possibly expand the rental units to add to the number of affordable housing units. ACHC has a condo buy-down program, a capital program, and grants to cover closing costs. ACHC has also developed units at the Towne building and Willow/Central. The Towne building consists of 15-units of affordable housing and took 11 years to complete.

Nancy talked about merging affordable housing and open space goals in the same project. The Piper Road purchase was an opportunity for this. The Acton Housing Authority could develop affordable housing on an open space, similar to what Westford recently did. The entrance to the WR Grace site is another potential site for something like this. It is the 1 remaining site with such a big potential. The Committee also discussed similar opportunities on the Morrison, Wright (New View), Walker, and School Street sites.

Nancy also talked about the “Blended CPA” idea. Littleton has just passed a blended CPA, whereby they use other sources of money to fund the CPA fund, such as a room tax, to qualify for state matching funds under the CPA. Acton has a housing fund with \$500,000 from the Concord Mews development, and ACHC has an additional \$160,000 in its trust fund. These monies could be funneled through the CPA account, to generate more matching funds from the state. However, this would have the negative effect of tying ACHC funding to the annual CPA funding cycle. Currently, the ACHC gets approval from the Board of Selectmen as needed throughout the year for its initiatives. Also, funneling the housing trust money through the CPA would mean that the ACHC loses that direct source of funding, so it is assumed that the CPA funding for housing would increase by the same amount to make up for this. Likewise, it is assumed that the additional state match generated from these monies would be earmarked for affordable housing, although it is not clear how this would work.

The Committee discussed other possible sources of funding for the Blended CPA, but noted that any other funding, such as the meal tax, would take money away from the general fund, which would be controversial in light of the Town’s budget challenges.

Nancy supports increasing the CPA surcharge. She thought we may need to expand the exemptions to make it more palatable, and it would require a strong campaign effort. The Acton Housing Authority could be the primary beneficiary of the extra funds, since they have a larger demonstrated need and they own their units. Nancy does not see a reason to increase the minimum percentage allocations for each CPA funding category.

According to Nancy (responding on our written survey):

“CPA funding has made affordable housing production happen. Prior to the adoption of the CPA, ACHC had to rely on developers donating units or funds to our program which rarely happened. The use of 40B’s was the only option for housing production until the CPA funds became available.”

“Funding the RHSO has been a real boost to our committee work, relieving us of the statutory authority which is quite onerous for an all-volunteer committee.”

“We think the ability to discuss affordable housing publicly at CPC and BOS meetings and Town Meetings has generated positive interest and support.”

Acton Historical Commission
472 Main Street
Acton, MA

Community Preservation Act Study Committee
472 Main Street, Acton, MA

Dear Members of the Committee:

Following its conception, the Historical Commission has followed the various requests for funding, mostly in the realm of preservation. During this time, we have seen much accomplished with many of the unique and historic structures in town. Certainly the current state of Exchange Hall is likely the most obvious example along with the Town Hall, Revolutionary Monument and many lesser known such as the Robbins Mill site on Wheeler Lane, and the Acton Women's Club improvement.

We have discussed the current deployment of funding within the funding schedule and believe that the allocation for historic is adequate within the Town of Acton current needs. It appears that appropriation is adequate for the present time. We do not know if or when more funding would become available but as far as historic preservation is concerned, believe we benefited from the current 10%.

Acton Boxborough Regional School Committee CPA Report

1. What key projects have been enabled or enhanced by CPA funding over the last 10 years that otherwise may not have been accomplished, and how has that impacted Acton?

- Leary Field restoration 2005 – Guaranteed hours to youth organizations
- Gates Elementary School Playground Improvements 2006 – open to the community
- Baseball field and tennis court athletic lights 2006 – Community members can play tennis at night and AB Youth Baseball can practice and play games at night
- Paul Cartwright Basketball Court on Elm Street 2007 – Open to AB travel basketball as well as entire community
- Acton Elementary School Nature Play Spaces – Open to the community

How has CPA funding impacted other sources of funding for needed projects?

Enabled us to use our budget for our “needs.” CPA funding allowed us to pursue some “wants.” As budgets get stretched, outside funding allows us to pursue improving our existing recreational assets.

How accessible is CPA funding for your area of interest compared with other funding sources?

It’s more accessible because it’s community-based. Also, other public funding requires us to meet criteria that our specific demographic exceeds, therefore making us ineligible.

How has the CPA impacted your work over the past 10 years?

Answered above

How would doubling CPA funding affect your area of interest? How would eliminating CPA funding affect your area of interest?

We have many recreational assets that need updating so doubling CPA funds would help us offset those cost.

What potential CPA projects have not been funded by CPC (the CPA committee in Acton) due to lack of CPC funds, application issues, or other reasons?

N/A

How has the CPA impacted your area of interest (positive and negative)?

It’s been a very positive for all the reasons above.

Kristina W. Rychlik
Chairwoman, Acton Boxborough Regional School Committee
krychlik@abschools.org

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December 29, 2015

Selectman Peter J. Berry

Hello Peter,

Thank you for the opportunity to provide comments on the funding and implementation of projects approved under the Community Preservation Act. My remarks are based on my experience as a Department Head (now retired) with extensive experience in developing and implementing historic preservation projects funded by the Town of Acton Community Preservation Fund. Other than in some very limited capacity in one or two projects I never represented a Board or Committee, only the Municipal Properties Department (and by extension the Town Manager and the Board of Selectmen). Between 2004 and 2013, CPA funded a total of \$635,206 in historic preservation projects on Town facilities. The full breakdown is as follows:

2004	Davis Monument Restoration	\$50,000
2005	Town Hall Slate Roof Replacement phase 1	\$120,000
2006	Town Hall Slate Roof Replacement phase 2	\$65,470
2007	Granite Street Marker Replacement NOT IMPLEMENTED	\$5,500
2008	West Acton Citizens' Library Restoration	\$60,036
2009	Streetscape Restoration (street trees) in Historic Districts phase 1	\$10,000
2010	Windsor Building Restoration	\$70,200
	468 Main window replacement	\$8,000
	Town Hall Windows Restoration phase 1	\$50,000
2011	Acton Memorial Library Arch Window Restoration	\$15,000
	Town Hall Windows Restoration phase 2	\$75,000
2012	468 Main ADA improvements	\$70,000
	Town Hall Tower Clock restoration	\$14,000
	Acton Memorial Library Windows Restoration	\$12,000
2013	Streetscape Restoration (street trees) in Historic Districts phase 2	\$10,000
	TOTAL:	\$635,206

With the exception of the Granite Street Marker project, which was not implemented due to concerns with compliance with the Secretary of the Interior's guidelines, all these projects were fully implemented, sometimes with additional funds in the Municipal Properties budget. Additionally, I helped with the implementation of projects for the Historical Commission (Asa Parlin House study), Historic District Commission (District Boundaries Signage) and the Memorial Library Trustees (Civil War Exhibits).

As you can see from the list above, the Community Preservation Fund has been tremendously helpful in funding much needed projects on Town owned historic properties. The Fund is supposed to be

used for restoration and preservation, not maintenance, but in many instances the work that was undertaken had risen to the level of restoration due to many years of deferred maintenance. It is axiomatic that people will fund new projects but are very stingy and short sighted in providing for adequate routine maintenance and upgrades. Therefore, we had been faced with deteriorating historic buildings and an inadequate revenue stream for maintaining them. The CPA has provided a way to correct this failure. We worked our way through a huge backlog of work on our significant historic structures such as Town Hall, Memorial Library, Davis Monument, and West Acton Citizens' Library. We got significant funding to restore the Windsor Building but were not able to gain funding for the whole project. However, the nicely exterior restored building now hosts a heavily used book store benefiting the West Acton Citizens' Library, so it has remained in public hands. Virtually none of the projects above would have been possible without the funding from CPA. One of the other complicating factors in restoring our historic public structures is that most of them are in Historic Districts and the cost of using appropriate materials as required by the Certificates of Appropriateness. CPA funding helps to make up the difference in cost. Indeed, since work must comply with the Secretary of the Interior's guidelines, proper materials and techniques are mandatory. Thus, we were able to install slate roofs, and restore original wood windows as opposed to installing cheaper but inappropriate plastic replacements. In my opinion, there is presently an adequate revenue stream for properly vetted historic preservation projects under the 1.5% CPA surcharge.

From a town budget process, the present approval process does not work well. For example, the town departments submit budget and capital proposals in September each year, and the Town Manager and his team develop a budget for the Selectmen, which is submitted in December. On several occasions preservation projects that I had requested under the operating and capital budgets got moved over to be submitted as CPA projects. By the time CPC approved or denied the projects it was February and the town budget submittal was set in stone, so there was no way to really properly defend the project; the door had closed. An example of this was the painting of Town Hall, which was truly a maintenance project, inappropriate for CPA funding, but the Town Manager and the Selectmen took a flyer on it to get CPA to pay for it. The result was the building's exterior, including some very expensive carpentry repairs, were allowed to rot for another year. The CPA process needs to begin earlier in the budget cycle, or Town projects need to get a fast track approval or denial process so they might still fit in the Town budget.

CPA funds are public moneys. Expenditures of public moneys should comply with all public procurement rules. Our Counsel has advised that this is not legally required. Respectfully, I think this is nonsense. Specifically, projects on private, religious, or nonprofit owned properties should fully comply with all state laws. For example, larger construction projects (such as our roofing and window restoration projects) on Town facilities are subject to public bidding requirements to, in the words of the Inspector General: "eliminate fraud, waste, and abuse". The same rules should apply towards publically funded projects on private, religious, or nonprofit facilities. How is the taxpayer assured that these projects are being carried out at the lowest possible cost by qualified contractors, especially when some are put together on a one time basis by individuals who lack training and experience in construction or procurement. We require that public professionals comply with state law to expend public funds, these private projects should be under the same strictures. Along the same lines, state law, confirmed by a ballot question about ten years ago, requires that public construction projects be conducted by workers being paid Prevailing Wages. This is considered a social good, fostering a well-paid and well trained work force. Regardless of one's opinion, this is the law. It does indeed increase the cost of projects. My feeling is that since public funds are being used on these private projects, the same rules should apply. Presently, there are no legal requirements (as determined by our Counsel) to do so. This is unfair to the workers, appears to inflate public projects as compared to publically funded private projects, and circumvents the overwhelming will of the public as shown in the ballot question. State law also requires that workers on significant public projects show proof of OSHA training, as evidenced by an OSHA-10

card. At present since publically funded private projects do not comply with state laws, workers on those projects do not need to show compliance. What possible justification is there for not requiring properly trained and safe workers on publically funded projects? As noted, our Counsel has opined that compliance with state laws are not a requirement under the CPA. I will defer to his legal judgement, but my strong feeling is that our CPC should set a policy that would make all projects comply with all state laws.

In my opinion, there are serious constitutional issues with government support of religious institutions, such as the use of public funds to restore and improve religious facilities, such as repair work being carried out at the West Acton Baptist Church. Additionally, funding such repairs to a religious facility justified on the fact that it is physically located in a Historic District unfairly penalizes other religious institutions that might need the same level of improvements but are outside of the Historic Districts. Again, Counsel has vetted these projects, but nothing would preclude the CPC from setting a policy or practice that would eliminate such projects.

Numerous projects have been carried out on facilities owned and controlled by the Acton Boxboro Regional School District. Based on past submittals and approvals, I would expect that similar requests would continue. Again, Counsel has approved those projects. I think that there is an issue with the fact that these improvements are then owned by the two town region, and the minority shareholder, the Town of Boxboro, has contributed nothing. Now that Boxboro has passed the CPA, I would expect that the Acton CPC would hold off on approving any new Regional applications until Boxboro approved their proportionate share of the project. Related to this is the multipage agreement between the Town of Acton and the Regional Schools governing some Town use of Leary Field, required under the CPA grant. This document was even referred to by a CPC member (and attorney) at the time as "A legal fiction". I would be very interested to see a report from the Acton Recreation Department describing exactly how much Town use of Leary Field has actually occurred under this agreement.

Several projects have received public funds to improve or restore truly private facilities. Two that come to mind are the roofing repairs to Powers Gallery on Great Road and Exchange Hall on School Street. Both, in my opinion, were supported by the most specious arguments that they represented a public purpose. For example, Exchange Hall would supposedly provide a public meeting room on a limited basis (and I would like to see a report showing how often such use took place), and Powers Gallery noted that they host gallery events such as fund raisers for Emerson Hospital. I believe that both also signed historic preservation agreements, but I question how much additional protection these agreements provided since Exchange Hall already was covered under the Demolition Delay Bylaw controlled by the Historical Commission and was under the control of the Historic District Commission governing exterior changes and demolition. The Powers Gallery was also under the jurisdiction of the Demolition Delay Bylaw. I believe both properties were already listed in the National Register as well as the Acton Cultural Resources List, and protected under those programs to a certain extent. Certainly both facilities look better, and house successful businesses, but so do many other privately owned buildings around town. Both projects basically were exercises in converting public funds to private use.

In closing, my feeling is that the present 1.5% surcharge under the CPA is adequate and provides a good, reliable income stream for appropriate projects. With the upturn in the economy I would expect the pool of state matching funds derived from Registry of Deeds filing fees will increase. The CPA has been invaluable in providing funds for historic preservation projects on public property, and has certainly provided great funding for open space preservation (which was one overwhelming need that helped in the passage of the Act). I do feel however, that certain policies need to be put in place to assure that these public funds are truly expended in the public interest.

Regards, Dean A. Charter

Hello Peter,

After discussing the study questions with board members, we feel the DRB is not affected by the CPA activities. We have not reviewed any projects that have potential CPA funding except possibly the Morrison Farm proposal in which we gave an opinion to remove a hedgerow of trees and building that would shade the garden plots.

Best,

Holly Ben-Joseph

Chair - Design Review Board

9/29/2014

status with accounting	3804 CPA ARTICLES	CATEGORY CODE	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES & REQUISITIONS	RECAPTURES TO CP PARENT FUND	AVAILABLE BUDGET	NOTES
		0081 #18A-4/04 OPEN SPACE SET-ASIDE	os-sa	200000	-200000	-	-	-	-	\$200,000 TRANSFER TO 0156 #2 - 10/08 PIPER LANE
		0082 #18B-4/04 DAVIS MOMT RESTORATI	hp	50,000.00	-	50,000.00	46,868.86	-	3,131.14	-
		0083 #18C 4/04 CULTURAL LIST	hp	20,000.00	-	20,000.00	20,000.00	-	-	-
		0084 #18D-4/04 HISTORIC DIST SIGNS	hp	8,285.00	-	8,285.00	6,786.50	-	1,498.50	0
		0085 #18E 4/04 FLAG PRESERVATION	hp	5,600.00	-	5,600.00	5,600.00	-	-	-
		0086 #18F 4/04 ASSABET RIVER RLTL	r	170,000.00	-	170,000.00	119,454.24	-	-	50,545.76
		0087 #18G-4/04 T.J. O'GRADY SKATE	r	67,000.00	-	67,000.00	56,461.59	-	10,538.41	-
		0088 #18H-4/04 MORRISON FARM MASTER	r	59,800.00	-	59,800.00	2,784.77	-	57,015.23	-
		0089 #18I-4/04 AHA FAMILY HOUSING INIT	ch	200,000.00	-	200,000.00	200,000.00	-	-	-
		0090 #18J-4/04 214 CENTRAL & 28 WIL	ch	25,000.00	-	25,000.00	25,000.00	-	-	-
		0091 #18K-4/04 COMMUNITY HOUSING FUND	ch	25,000.00	-	25,000.00	25,000.00	-	-	-
		0092 #18L-4/04 TOA ADMINISTRATIVE	admin	42,798.00	-	42,798.00	42,798.00	-	-	-
		0093 #17A-4/05 OPEN SPACE SET-ASIDE	os-sa	300000	-300000	-	-	-	-	\$300,000 TRANSFER TO 0156 #2 - 10/08 PIPER LANE
		0094 #17B-4/05 MCCARTHY VILLAGE	ch	20,000.00	-	20,000.00	4,500.00	-	15,500.00	-
		0095 #17C-4/05 COMMUNITY HOUSING FUND	ch	160,000.00	-	160,000.00	160,000.00	-	-	-
		0096 #17D-4/05 JONES TAVERN CHIMNEY	hp	30,000.00	-	30,000.00	26,200.00	-	3,800.00	-
		0097 #17E-4/05 TOWN HALL SLATE ROOF	hp	120,000.00	-	120,000.00	120,000.00	-	-	-
		0098 #17F-4/05 CIVIL WAR ARTIFACTS	hp	30,150.00	-	30,150.00	30,132.93	-	17.07	-
		0099 #17G-4/05 FAULKNER MEMORIAL PL	hp	1,000.00	-	1,000.00	1,000.00	-	-	-
		0100 #17H-4/05 PINE HAWK CURATORIAL	hp	24,000.00	-	24,000.00	24,000.00	-	-	-
		0101 #17I-4/05 ANTIQUE FIRE APPARAT	hp	20,000.00	-	20,000.00	19,463.18	-	536.82	-
		0102 #17J-4/05 BRUC FREEMAN STARTUP	r	75,000.00	-	75,000.00	75,000.00	-	-	-
		0103 #17K-4/05 LEARY FIELD	r	250,000.00	-	250,000.00	250,000.00	-	-	-
		0104 #17L-4/05 TOA ADMINISTRATIVE	admin	53,717.00	-	53,716.50	53,716.50	-	-	-
		0105 #22A-4/06 OPEN SPACE SET-ASIDE	os-sa	400,000.00	(400,000.00)	-	-	-	-	\$230,000 TRANSFER TO 0156 #2 - 10/08 PIPER LANE ■■ \$170,000 TRANSFER TO 0178 #24K-4
		0106 #22B-4/06 28 WILLOW&214 CENTR	ch	160,000.00	-	160,000.00	160,000.00	-	-	-
		0108 #22D-4/06 AHA - REN HOUSING PLAN FEA	ch	25,000.00	-	25,000.00	18,525.00	-	6,475.00	-
		0109 #22E-4/06 BASKETBALL ELM ST	r	20,000.00	-	20,000.00	20,000.00	-	-	-
		0110 #22F-4/06 LEARY FIELD WOODPATH	r	25,000.00	-	25,000.00	24,945.00	-	55.00	-
		0111 #22G-4/06 NEW GATES PLAYGROUND	r	16,000.00	-	16,000.00	16,000.00	-	-	-
		0112 #22H-4/06 HABITAT FOR HUMANITY	ch	35,000.00	-	35,000.00	35,000.00	-	-	-
		0113 #22I-4/06 JONTAV ROOF GUTTER	hp	41,000.00	-	41,000.00	36,646.00	-	4,354.00	-
		0114 #22J-4/06 STONE CHAMBER RESTOR	hp	20,000.00	-	20,000.00	16,667.65	-	3,332.35	-
		0115 #22K-4/06 BRUCE FREEMAN DESIGN	r	175,000.00	-	175,000.00	175,000.00	-	-	-
		0116 #22L-4/06 FITZGERALD PIANO RES	hp	18,000.00	-	18,000.00	18,000.00	-	-	-
		0117 #22M-4/06 SCHOOL ST TWIN FIELD	r	69,000.00	-	69,000.00	-	-	-	69,000.00
		0118 #22N-4/06 TOWN HALL SLATE ROOF	hp	65,470.00	-	65,470.00	60,435.87	-	5,034.13	-
		0119 #22O-4/06 ARBORETUM ACCESS TRA	os	24,000.00	-	24,000.00	24,000.00	-	-	-
		0120 #22P-4/06 TOA ADMINISTRATIVE	admin	57,083.00	-	57,083.40	57,083.40	-	-	-

0121 #32A-4/07 OPEN SPACE SET-ASIDE	os-sa	350,000.00	(350,000.00)	-	-	-	-	-	\$350,000 TRANSFER TO 0178 #24K-4/10 CAOQUETTE
0122 #32B-4/07 HISTORIC PRESERVATION SET-ASIDE	hp-sa	55,334.00	(55,334.00)	-	-	-	-	-	\$55,334 TRANSFER TO 0143 #32KI - 4/08 CITIZENS LIBRARY
0123 #32C-4/07 HISTORIC PRESERVATION SET-ASIDE	hp-sa	4,130.00	(4,130.00)	-	-	-	-	-	\$4,130 TRANSFER TO 0143 #32KI - 4/08 CITIZENS LIBRARY
0124 #32D-4/07 AHA - CAPITAL FUND	ch	64,000.00	-	64,000.00	64,000.00	-	-	-	
0125 #32E-4/07 AHA - HOUSING SUPPORT	ch	35,000.00	-	35,000.00	20,443.91	-	-	14,556.09	
0126 #32F-4/07 COMMUNITY HOUSING FUND	ch	170,000.00	-	170,000.00	170,000.00	-	-	-	
0127 #32G-4/07 ATHLETIC FIED LIGHTG	r	175,000.00	-	175,000.00	175,000.00	-	-	-	
0128 #32H-4/07 BRUCE FREEMAN RAIL D	r	202,000.00	-	202,000.00	125,771.25	2,640.00	-	73,588.75	
0129 #32I-4/07 EAST ACTON VILLAGE G	os	70,000.00	-	70,000.00	-	-	70,000.00	-	
0130 #32J-4/07 ARCH RECON SURVEY	hp	35,000.00	-	35,000.00	34,472.00	-	528.00	-	
0131 #32K-4/07 GRANITE ST MARKER RE	hp	5,500.00	-	5,500.00	-	-	5,500.00	-	
0132 #32L-4/07 OPEN SP GROENER 191 NAGOG HILL	os	100,000.00	-	100,000.00	93,226.42	-	6,773.58	-	
0133 #32M-4/07 ADMIN REIMBURSEMENT	admin	65,416.00	-	65,416.00	65,416.00	-	-	-	
0134 #32A - 4/08 OPEN SPACE SET-ASIDE	os-sa	500,000.00	(500,000.00)	-	-	-	-	-	\$480,000 TRANSFER TO 0178 #24K-4/10 CAOQUETTE ■■ \$20,000 TRANSFER TO 02328 #4A-6/
0135 #32C - 4/08 ADMIN ACHC	ch	15,000.00	-	15,000.00	15,000.00	-	-	-	
0136 #32D - 4/08 COMMUNITY HOUSING FUND	ch	170,000.00	-	170,000.00	170,000.00	-	-	-	
0137 #32E4/08 EXCHANGE HALL RENOVAT	hp	231,948.00	-	231,948.00	231,948.00	-	-	-	
0138 #32F - 4/08 CONANT NATURE TRAI	r	15,000.00	-	15,000.00	-	-	15,000.00	-	
0139 #32G - 4/08 THEATER III WIN RE	hp	46,000.00	-	46,000.00	41,483.00	-	4,517.00	-	
0140 #32H - 4/08 TRAIL THROUGH TIME	hp	35,000.00	-	35,000.00	34,328.48	642.00	-	29.52	
0141 #32I - 4/08 NARA PICNIC PAVIL	r	250,000.00	-	250,000.00	249,897.82	102.18	-	-	
0142 #32J - 4/08 ELM ST PLAYGROUND	r	75,000.00	-	75,000.00	-	-	75,000.00	-	
0143 #32KI - 4/08 CITIZENS LIBRARY (\$59,464 FROM HP-SA)	hp/hp-sa	60,036.00	59,464.00	119,500.00	84,586.60	-	34,913.40	-	
0144 #32L - 4/08 CPC DIRECT EXPENSE	admin	3,500.00	-	3,500.00	3,179.78	-	320.22	-	
0145 #32M - 4/08 TOWN ADMIN SERVICE	admin	65,121.00	-	65,121.00	65,121.00	-	-	-	
0156 #2 - 10/08 OPEN SP GAEBEL 8 PIPER LN FROM OS SET-ASIDE A	os-sa	-	730,000.00	730,000.00	508,965.25	-	-	221,034.75	
0156 #2 - 10/08 OPEN SP GAEBEL 8 PIPER LN FROM OS SET-ASIDE B	os-sa	-	(221,034.75)	-	-	-	-	-	\$221,034.75 TRANSFER TO 02328 #4A-6/13 ANDERSON
0157 #27-4/09 OPEN SPACE SET-ASIDE	os-sa	425,000.00	(425,000.00)	-	-	-	-	-	\$425,000 TRANSFER TO 02328 #4A-6/13 ANDERSON
0158 #27B-4/09 HISTORIC PRESERVATION SET-ASIDE	hp-sa	44,000.00	(44,000.00)	-	-	-	-	-	\$44,000 TRANSFER TO 0186 #18H 4/11 THEATER III
0159 #27C-4/09 CIVIL WAR ENHANCE	hp	8,000.00	-	8,000.00	7,176.90	823.10	-	-	
0160 #27D-4/09 HISTORIC STREETSCEPE	hp	10,000.00	-	10,000.00	9,388.18	-	611.82	-	
0161 #27E-4/09 WRIGHT HOLDEN FARM	hp	1,000.00	-	1,000.00	1,000.00	-	-	-	
0162 #27F-4/09 TOWN CEMETERIES	hp	14,000.00	-	14,000.00	-	-	14,000.00	-	
0163 #27G-4/09 JOHN ROBBINS HOUSE	hp	42,075.00	-	42,075.00	29,628.00	12,447.00	-	-	
0164 #27H-4/09 AHA - SACHEM WAY PREDVLP	ch	152,000.00	-	152,000.00	151,815.15	-	184.85	-	
0165 #27I-4/09 AHA - CAPITAL FUND	ch	150,000.00	-	150,000.00	147,249.77	-	-	2,750.23	
0166 #27J-4/09 COMMUNITY HOUSING FUND	ch	50,000.00	-	50,000.00	50,000.00	-	-	-	
0167 #27K-4/09 ADMINISTRATIVE	admin	59,080.00	-	59,080.00	59,080.00	-	-	-	
0168 #24A-4/10 OPEN SPACE SET-ASIDE	os-sa	500,000.00	(500,000.00)	-	-	-	-	-	\$393,965.25 TRANSFER TO 02328 #4A-6/13 ANDERSON ■■ \$106,034.75 TRANSFER
0169 #24B-4/10 OPEN SPACE AQUIS & PRESER SUPPORT FUND	os	25,000.00	-	25,000.00	11,200.00	-	-	13,800.00	
0170 #24C-4/10 AHA - SACHEM WAY	ch	250,000.00	-	250,000.00	250,000.00	-	-	-	
0171 #24D-4/10 COMMUNITY HOUSING FUND	ch	50,000.00	-	50,000.00	-	-	50,000.00	-	

0172 #24E-4/10 THEATER III PRESERV	hp	27,000.00	-	27,000.00	23,652.83	-	3,347.17	-	
0173 #24F-4/10 WINDSOR BLDG RESTOR	hp	70,200.00	-	70,200.00	70,100.00	-	100.00	-	
0174 #24G-4/10 468 MAIN WINDOWS	hp	8,000.00	-	8,000.00	7,800.00	-	200.00	-	
0175 #24H-4/10 TOWN HALL WINDOWS	hp	50,000.00	-	50,000.00	49,868.00	-	132.00	-	
0176 #24I-4/10 BRUCE FREEMAN RAIL	r	115,000.00	-	115,000.00	43,941.12	-	-	71,058.88	
0177 #24J-4/10 ADMINISTRATION	admin	48,462.00	-	48,462.00	48,462.00	-	-	-	
0178 #24K-4/10 OPEN SP CAQUETTE 2 STOW FROM OS SET-ASIDE A	os-sa	-	1,000,000.00	1,000,000.00	817,462.88	-	-	182,537.12	
0178 #24K-4/10 OPEN SP CAQUETTE 2 STOW FROM OS SET-ASIDE B	os-sa	-	(182,537.12)	-	-	-	-	-	\$182,537.12 TRANSFER TO ---- #19d-4/14 WRIGHT HILL
0179 #18A 4/11 OPEN SPACE SET-ASIDE	os-sa	450,000.00	(48,428.13)	401,571.87	-	-	-	401,571.87	\$41,428.13 TRANSFER TO ---- #19d-4/14 WRIGHT HILL ■■ \$7,000 TRANSFER TO ___
0180 #18B 4/11 COMMUNITY HOUSING FUND	ch	150,000.00	-	150,000.00	150,000.00	-	-	-	
0181 #18C 4/11 TRAIL THRU TIME 3	hp	66,900.00	-	66,900.00	28,099.02	-	-	38,800.98	
0182 #18D 4/11 M.LIBRARY-WINDOW	hp	15,000.00	-	15,000.00	15,000.00	-	-	-	
0183 #18E 4/11 TOWN HALL WINDOW 2	hp	75,000.00	-	75,000.00	65,285.00	-	-	9,715.00	
0184 #18F 4/11 ASA PARLIN HOUSE	hp	100,000.00	-	100,000.00	20,063.42	-	79,936.58	-	
0185 #18G 4/11 ACTON WOMANS CLUB	hp	99,714.00	-	99,714.00	93,815.79	5,898.21	-	-	
0186 #18H 4/11 THEATER III (\$44,000 FROM HP SET-ASIDE)	hp/hp-sa	185,500.00	44,000.00	229,500.00	228,984.10	-	515.90	-	
0187 #18I 4/11 ACTON HISTORICAL SOC HOSMER HSE	hp	62,095.00	-	62,095.00	62,095.00	-	-	-	
0188 #18J 4/11 ADMINISTRATION	admin	47,487.00	-	47,487.00	47,487.00	-	-	-	
0189 #32A-4/12 OPEN SPACE SET-ASIDE	os-sa	500,000.00	-	500,000.00	-	-	-	500,000.00	
0190 #32B-4/12 HISTORIC PRESERVATION SET-ASIDE	hp-sa	528.00	(528.00)	-	-	-	-	-	\$528.00 TRANSFER TO 0214 20H2 4/14 AWC ADA IMPROVEME
0191 #32C-4/12 DISABILITIES ACCESS 468 MAIN	hp	70,000.00	-	70,000.00	67,176.87	-	-	2,823.13	
0192 #32D-4/12 MEM LIBR WINDOWS	hp	12,000.00	-	12,000.00	12,000.00	-	-	-	
0193 #32E-4/12 TOWER CLOCK	hp	14,000.00	-	14,000.00	14,000.00	-	-	-	
0194 #32F-4/12 REGIONAL HOUSING SERVICES PROG	ch	40,000.00	-	40,000.00	40,000.00	-	-	-	
0195 #32G-4/12 AHA DEV FUNDS SACHEM WAY	ch	300,000.00	-	300,000.00	300,000.00	-	-	-	
0196 #32G-4/12 TJ O'GRADY SKATE PK	r	210,000.00	-	210,000.00	110,000.00	-	-	100,000.00	
0197 #32I-4/12 ADMINISTRATION	admin	47,942.00	-	47,942.00	47,942.00	-	-	-	
02316 #32A-4/13 OPEN SPACE SET-ASIDE	os-sa	300,000.00	-	300,000.00	-	-	-	300,000.00	
02317 #32B1-4/13 HISTORIC PRESERVATION SET-ASIDE	hp-sa	500.00	(500.00)	-	-	-	-	-	\$500.00 TRANSFER TO 0214 20H2 4/14 AWC ADA IMPROVEME
02318 #32B2-4/13 HISTORIC PRESERVATION SET-ASIDE	hp-sa	48,196.00	(48,196.00)	-	-	-	-	-	\$48,196.00 TRANSFER TO 0214 20H2 4/14 AWC ADA IMPROVEME
02319 #32C-4/13 ARBORETUM BOARDWALK	os	24,000.00	-	24,000.00	17,155.55	-	6,844.45	-	
02320 #32D-4/13 AHA - SACHEM WAY SIDING	ch	280,000.00	-	280,000.00	280,000.00	-	-	-	
02321 #32E-4/13 SHADE TREE PLANTING	hp	10,000.00	-	10,000.00	2,545.07	-	-	7,454.93	
02322 #32F-4/13 BAPTIST CHURCH BELFRY	hp	18,563.00	-	18,563.00	-	-	-	18,563.00	
02323 #32G-4/13 BAPTIST CHURCH MASTER PLAN	hp	22,500.00	-	22,500.00	-	-	-	22,500.00	
02324 #32H-4/13 NARA PICNIC PAVILION	r	100,000.00	-	100,000.00	77,922.45	21,332.55	-	745.00	
02325 #32I-4/13 NARA CONCESSIONS DESIGN	r	25,000.00	-	25,000.00	12,447.13	-	-	12,552.87	
02326 #32J-4/13 ELM ST. PLAYGROUND & TENNIS CTS	r	75,000.00	-	75,000.00	26,035.00	-	-	48,965.00	
02327 #32L-4/13 ADMINISTRATION	admin	49,629.00	-	49,629.00	-	-	-	49,629.00	
02328 #4A-6/13 OPEN SP ANDERSON 180 NEWTOWN FROM OS SET-	os-sa	-	1,060,000.00	1,060,000.00	1,060,000.00	-	-	-	
02329 #4B-6/13 OPEN SP ANDERSON 180 NEWTOWN	os	50,000.00	-	50,000.00	14,963.63	-	-	35,036.37	
---- #19d-4/14 OPEN SP WRIGHT HILL 18 WRIGHT TER FROM OS SET-	os-sa	-	330,000.00	330,000.00	-	-	-	330,000.00	

0198 20A 4/14 OPEN SPACE-SET ASIDE	os-sa	450,000.00	450,000.00	-	-	-	450,000.00	
0199 20B1 4/14 HISTORICAL PRESRV 07	hp-sa	500.00	500.00	-	-	-	500.00	\$500.00 TRANSFER TO 0214 20H2 4/14 AWC ADA IMPROVEME
0200 20B2 4/14 HISTORICAL PRESRV 09	hp-sa	13,689.02	13,689.02	-	-	-	13,689.02	\$13,689.02 TRANSFER TO 0214 20H2 4/14 AWC ADA IMPROVEME
0201 20C 4/14 ARBORETUM PKG IMPROV	r	53,000.00	53,000.00	-	-	-	53,000.00	
0202 20D 4/14 ARBORETUM BOG BOARDWALK	r	30,000.00	30,000.00	-	-	-	30,000.00	
0203 20E 4/14 NARA SECURITY UPGRADE	r	15,175.00	15,175.00	-	-	-	15,175.00	
0204 20F 4/14 GOWARD & GARDNER PLAYGROUNDS BB COURTS	r	76,000.00	76,000.00	-	-	-	76,000.00	
0205 20G 4/14 SCHOOLS - PLAY SPACE PLAN	r	24,000.00	24,000.00	4,875.00	19,125.00	-	-	
0206 20H1 4/14 WOMANS CLUB ADA IMPROVEME	hp	86,586.98	86,586.98	-	-	-	86,586.98	
0207 20I 4/14 COMMUNITY HOUSING FUND	ch	175,000.00	175,000.00	-	-	-	175,000.00	
0208 20J 4/14 REGIONAL HOUSING SERVICES PROG	ch	42,000.00	42,000.00	-	-	-	42,000.00	
0209 20K 4/14 AHA WINDSOR DOOR WNDW	ch	92,692.00	92,692.00	-	-	-	92,692.00	
0210 20L 4/14 MORRISION FARM IMPRV	r	416,550.00	416,550.00	-	-	-	416,550.00	
0211 20M 4/14 W BAPTIST FIRE SAFTEY	hp	52,000.00	52,000.00	-	-	-	52,000.00	
0212 20N 4/14 W BAPTIST CEILING	hp	37,000.00	37,000.00	-	-	-	37,000.00	
0213 20O 4/14 ADMINISTRATION	admin	61,631.00	61,631.00	2,491.97	-	-	59,139.03	
0214 20H2 4/14 WOMANS CLUB ADA IMPROVEME FROM HP SET-ASI	hp-sa		63,413.02				63,413.02	
23A-4/15 OPEN SPACE-SET ASIDE	os-sa	300,000.00	300,000.00	-	-	-	300,000.00	
23B1 4/15 HISTORICAL PRESRV 14	hp-sa	30,326.97	30,326.97	-	-	-	30,326.97	
23B2 4/15 HISTORICAL PRESRV 12	hp-sa	2,707.85	2,707.85	-	-	-	2,707.85	
23C 4/15 AHA PROJECT FEASIBILITY STUDY	ch	35,000.00	35,000.00	-	-	-	35,000.00	
23D 4/15 COMMUNITY HOUSING FUND*	ch	150,000.00	150,000.00	-	-	-	150,000.00	
23E 4/15 FOREST CEMETERY NATL REGISTER NOMINATION	hp	10,000.00	10,000.00	-	-	-	10,000.00	
23F 4/15 WOMANS CLUB PH. 2, PRESERVATION/ACCESSIBILIT	hp	70,000.00	70,000.00	-	-	-	70,000.00	
23G 4/15 ARBORETUM, FERN BOARDWALK	os	24,952.19	24,952.19	-	-	-	24,952.19	
23H 4/15 ICE HOUSE & ROBBINS MILL PDS, WATER CHESTN. I	os	36,000.00	36,000.00	-	-	-	36,000.00	
23I 4/15 ARBORETUM, IRRIGATION WELL	os	26,124.50	26,124.50	-	-	-	26,124.50	
23J 4/15 SCHOOLS, NATURE PLAY SPACE CONSTRUCTION	r	120,000.00	120,000.00	-	-	-	120,000.00	
23K 4/15 TDM, DISCOVERY WOODS/CREATIVITY PLAYSCAPE	r	150,000.00	150,000.00	-	-	-	150,000.00	
23L 4/15 ASSABET RIVER RAIL TRAIL	r	143,230.00	143,230.00	-	-	-	143,230.00	
23M 4/15 ADMINISTRATION	admin	55,163.00	55,163.00	-	-	-	55,163.00	
23N 4/15 OPEN SPACE, WRIGHT HILL DEBT SERVICE	os-sa		7,000.00	7,000.00	-	-	-	TRANSFERRED FROM 0179 #18A 4/11 OPEN SPACE SET-ASIDE

3804 CPA ARTICLES
TOTAL CPA ARTICLES
TOTAL REVENUES
TOTAL EXPENSES
GRAND TOTAL