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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Mark E. Nunnelly
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

September 16, 2015

Leon Gaumont, Jr.
Town Administrator
308 Main Street
Sturbridge, MA 01566

Dear Mr. Gaumont,

This letter is in response to your request to update the list of comparable communities the Town of Sturbridge uses for benchmarking purposes.

Using the [Community Comparison Tool](#) on the Division of Local Services website, I extracted statewide financial and demographic data to gauge relative municipal performance. This application allows users to select criteria to generate datasets from information drawn primarily from annual Tax Recap and Schedule A submissions. I then supplemented this with data about local administrative and school district structures gathered from town websites and the state's Department of Elementary and Secondary Education.

Starting with raw data from all 351 communities, I initially screened the list using population density, total budget, and per capita EQV. The grouping was further narrowed by comparative income, average single-family tax bill, bond rating, and commercial and industrial tax base criteria. I also removed all cities. I then selected eight communities to benchmark against Sturbridge and to peer, county, and state averages. The resulting comparable communities are Carver, Douglas, Lunenburg, Middleton, Plainville, Sterling, Sutton, and Tyngsborough.

On the following pages, I provide tables to illustrate the relative similarities between Sturbridge and these communities. The first includes general demographic and financial criteria, while the second breaks out most recently available fiscal year spending by function. I have also attached to this email my spreadsheet with the raw data used to screen communities, along with a comparison to Sturbridge's original list of communities.

Sincerely,

A handwritten signature in black ink, appearing to read "Zack Blake".

Zack Blake

Director, Technical Assistance Bureau
617-626-2358 | blakez@dor.state.ma.us

General Demographic and Financial Comparison

Municipality	County	2013 Population	Population Density	Total Budget	2015 Average Single-Family Tax Bill	2011 DOR Income Per Capita	2012 EQV Per Capita	CIP % of Total Levy	Free Cash Amount as of 7/1/2014	FY14 Stabilization Fund	Moody's/ S&P Bond Rating
Sturbridge	Worcester	9,407	251	\$36,663,736	\$4,918	\$37,356	\$130,136	18.89	\$2,177,198	\$1,898,336	Aa3/AA
Carver	Plymouth	11,494	306	38,902,581	4,407	26,196	105,107	25.44	1,177,446	1,600,608	A1/AA
Douglas	Worcester	8,624	237	29,154,012	4,359	31,271	104,923	6.83	844,722	1,252,994	Aa3
Lunenburg	Worcester	10,969	415	33,577,117	4,513	31,099	112,517	10.35	484,117	1,526,280	Aa3/AA+
Middleton	Essex	9,419	674	32,780,436	6,972	39,801	178,239	16.83	2,827,353	2,034,987	Aa2
Plainville	Norfolk	8,825	798	29,999,242	4,909	36,179	138,159	28.93	1,569,843	2,369,434	Aa3
Sterling	Worcester	7,894	259	22,908,684	4,966	39,709	129,863	13.90	581,241	712,248	Aa2
Sutton	Worcester	9,133	282	30,489,122	5,232	42,217	142,122	11.93	944,500	2,070,961	Aa3/AA
Tyngsborough	Middlesex	12,054	715	39,150,108	5,415	36,262	126,233	13.14	983,958	962,020	Aa3
Averages*											
Peers		9,758	437	32,625,004	5,077	35,566	129,700	16.25	1,287,820	1,603,096	
County		9,372	494	28,842,258	4,460	33,658	108,952	13.87	1,096,651	1,597,760	
State		11,780	807	44,235,993	5,047	39,714	218,896	15.79	2,093,124	1,920,342	

*Does not include city data

Fiscal Year General Fund Spending Comparison

Municipality	General Government	Public Safety (Police, Fire, Other)	Education	Public Works	Human Services, Culture, and Recreation	Debt Service	Fixed Costs	Inter-governmental	Other
Sturbridge	\$1,406,637	\$2,896,265	\$14,842,854	\$1,138,876	\$915,300	\$1,741,620	\$2,587,959	\$144,182	\$282,448
Carver	2,130,757	2,857,853	21,844,740	1,230,647	816,431	303,805	2,250,218	273,347	
Douglas	1,260,242	2,256,332	12,855,579	841,138	458,572	2,779,095	3,968,418	284,376	5,387
Lunenburg	1,543,931	2,622,395	17,079,730	1,242,151	584,353	2,940,229	2,997,125	137,827	
Middleton	1,065,208	3,165,053	16,390,630	1,558,115	779,392	1,366,725	1,713,447	260,240	
Plainville	1,034,967	3,638,566	12,655,715	1,418,367	648,728	1,370,431	2,764,268	342,030	37,606
Sterling	1,097,894	2,655,331	10,502,737	1,632,710	616,916	1,801,362	1,464,259	58,908	
Sutton	1,215,494	2,150,927	14,172,401	891,290	422,143	3,936,838	3,495,100	70,400	248,375
Tyngsborough	1,256,749	3,548,861	18,915,935	2,031,821	889,321	797,939	4,990,054	1,210,164	
Averages*									
Peers	1,334,653	2,865,731	15,473,369	1,331,679	681,240	1,893,116	2,914,539	309,053	63,757
County	1,208,447	2,392,314	11,974,201	1,292,203	615,602	1,689,052	2,816,993	264,240	75,505
State	1,804,594	3,968,969	17,110,241	2,048,063	1,070,495	2,430,086	4,456,123	634,310	78,249

*Does not include city data