massDOT Massachusetts Department of Transportation

Complete Streets Funding Program
Project Prioritization Plan

Municipality	Bourne
MassDOT District	5
Name	Tim Lydon
Title	Engineering Technician II
Date	2/7/2022

Public Engagement
Public Engagement Description
The Public Engagement process included two public hearings (February 2021 and December 2021) as well as an online public comment web tool and public survey released. The first public meeting along with the online public comment tool allowed the public to identify areas of concern and potential projects. Over 150

| Project Basics | | | | Location | | Modes Served | | | | Project Types | | | |

Project Basics				Location		Modes Served				Project Types																								Assessment									Funding Request			Construction Schedule
										Intersection Redesign			Street Reconfigurations & Traffic Calming			Pedestrian Crossing Modifications						Pedestrian & Bike Network Connections				Transit Investments		Environment & Streetscape Investments					Network Gap	High Crash Location			Environmental Justice	Safe Routes to School	Safe Routes for Seniors	Accessibility	State-owned ROW				
Project Priority Ranking	Project Name	Project Description	Project Source	Project Location	Google Maps Link	Pedestrian	Bicycle	Transit	Vehicle/Freight	Roundabouts/Mini Traffic Circle	Intersection Reconstruction	Tighten Curb Radii/Curb Extension	Road Diet/Lane Elimination	Lane Narrowing	Other Traffic Calming Elements	ADA-compliant Curb Ramps	Pedestrian Hybrid Beacon/HAWK	Ped Activated Warning Device/RRFBs	Pedestrian Signal Upgrades	Crossing Islands	Raised Intersection or Raised Crosswalk	Crosswalk Improvements	Sidewalk	Shared-Use Path/Separated Bike Lane	On-road Bike Lane	Bicycle Boulevards	At-grade Rail Crossing Improvements	Transit Station/Stop Accessibility Improvements	Transit Service Improvements	Street Lighting	Wayfinding for Pedestrians/Bicyclists	Bicycle Parking	Bicycle-friendly Drain Grates	Stormwater Management	Street Trees/Landscaping	Is a Network Gap being filled?	Pedestrian	Bicycle	Vehicle	Is an Environmental Justice Population Served? (See MassGIS Map)	Does this project improve safety or accessibility within one mile of a school?	Does this project improve safety or accessibility within 1/4 mile of a Senior destination?	Does this project improve conditions for people with disabilities?	Does this project include any state-owned right-of-way?	Estimated Project Cost Range	Funding Requested from MassDOT	Other Funding Source(s) & Amount (if applicable)	Anticipated Construction Duration
15	County Road Sidewalk (Shore/Trowbridge Road to Clay Pond Road)	Installation of a sidewalk from Shore/Trowbridge Road to Clay Pond Road. The length of this project is roughly	CS Needs Assessment	County Road from Shore/Trowbridge Road to Clay Pond Road	https://www.google.com/maps/dir/41.7406341,-70.5987366/County+Road+@+Beach+Street,+Monument+Beach,+Bourne,+MA+02532/@41.7313313,-70.6067972,1837m/data=!3m1!1e1!4m9!4m8!1m0!1m5!1m1!1s0x89b4c4b8f61f923:0x13d22aacf549b448!2m2!1d-70.6089467!2d41.7180441!3e0?hl=en	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	No	>$400,000	$400,000		24
16	Old County Road One-way Reconfiguration and sidewalk	Reconfiguration and signage installation on Old County Road to convert the roadway into a one-way travel roadway and the installation of wider shoulders and a sidewalk along Old County Road from County Road to Picture Lake.	CS Needs Assessment	Old County Road from County Road to County Road. SW on Old County Road to Picture Lake	https://www.google.com/maps/@41.6877648,-70.5962851,427m/data=!3m1!1e3?hl=en	Yes	Yes	No	Yes	No	No	No	No	Yes	No	No	Yes	No	No	No	No	No	Yes	No	No	no	no	no	no	no	no	no	no	no	no	no	no	no	no	Yes	No	Yes	Yes	No	>$400,000	$ 400,000		6
17	Shore Road Sidewalk (Island Dr to Shipyard Lane)	Installation of a sidewalk along Shore Road from Island Drive to Shipyard Lane. This project will connect the existing portion of sidewlak on Shore Road with more neighborhoods in the Cataumet/Pocasset villages. The length of this project is roughly 0.7 miles.	CS Needs Assessment	Shore Road from Island Drive to Shipyard Lane	https://www.google.com/maps/dir/41.6784141,-70.6132903/41.6892584,-70.6174134/@41.6840188,-70.6144675,15.87z/data=!4m24!1m3!1m2!1m1!1e0	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	Yes	No	No	Yes	No	No	>$400,000	$ 400,000		24
18	Barlows Landing Road Crosswalk Upgrades at Pocasset Park	Installation of ADA compliant curb ramps at the two existing crossings on Barlows Landing Road near Pocasset Park..	CS Needs Assessment	Barlows Landing Road	https://www.google.com/maps/@41.6939628,-70.6139202,182m/data=!3m1!1e3	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	Yes	No	Yes	Yes	No	<$50,000	$ 15,000		6
19	Adams Street Bike-Lane Reconfiguration	Several years ago Adams Street converted from a 2-way road to a one-way road with bike lanes on either shoulder. This project suggests the bike lanes should be reconfigured to contraflow bike lanes to provide safer and easier access for cyclists on Adams Street.	CS Needs Assessment	Adams Street from Cranberry Highway to Sandwich Road	https://www.google.com/maps/dir/41.7775511,-70.5414846/Sagamore,+Bourne,+MA/@41.7730016,-70.5402576,333m/data=!3m1!1e3!4m9!4m8!1m0!1m5!1m1!1s0x89b4c4bfcc1d0e6f:0xebb81d356c350220b!2m2!1d-70.5354381!2d41.7808907?hl=en	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	Yes	No	No	<$50,000	$ 10,000		24
20	Buzzards Bay transit stop upgrades	Upgrades to the existing transit stop at Buzzards Bay Park near the CC Canal Railroad Bridge.	CS Needs Assessment	Buzzards Bay transit stop	https://www.google.com/maps/@41.7443195,-70.6197587,444m/data=!3m1!1e3?hl=en	No	No	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	<$50,000	$ 15,000		6
21	Head of the Bay Road Sidewalk (Belmont Circle to Town Line)	Sidwalk installation on Head of the Bay Road from Belmont Circle to the Town Line. This project is roughly 2.7 miles in length.	CS Needs Assessment	Head of the Bay Road from Belmont Circle to the Town Line	https://www.google.com/maps/dir/41.7644042,-70.6290929/41.75254,-70.5982771/@41.7575509,-70.6227888,1280m/data=!3m1!1e3!4m9!4m8!1m0!1m5!1m1!1s0x89b4c4bf51752a8d:0xc0f9873e1910d131!2m2!1d-70.5983255!2d41.7525751?hl=en	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	Yes	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	Yes	No	>$400,000	$400,000.00		24
22	Trowbridge Road Sidewalk Reconstruction	Reconstruction of the sidewalk on Trowbridge Road to include ADA compliant curb ramps and appropriate curbing to provide protection for pedestrians. This project is roughly 0.8 miles in length. There are portions where there are no existing sidewalks on Trowbridge Road.	CS Needs Assessment	Trowbridge Road (County Road to Veterans Way)	https://www.google.com/maps/@41.7405892,-70.5985999/114+Trowbridge+Rd,+Buzzards+Bay,+MA+02532/@41.739796,-70.6086783,1239s,35y,73.60h,44.6t/data=!3m1!1e3!4m9!4m8!1m0!1m5!1m1!1s0x89b4c4b4a92bba91:0x8ec480011d3a0412!2m2!1d-70.5880197!2d41.7424083?hl=en	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	Yes	No	>$400,000	$ 400,000		24
23	Multi-Use Path: Adams Street to CC Canal Service Road Path	Construction of a multi-use path from the CC Canal Service Road Path to the intersection of Sandwich Road at Adams Street.	CS Needs Assessment	CC Canal Service Road Path to Adams Street	https://www.google.com/maps/@41.7747982,-70.5393844,206m/data=!3m1!1e3	Yes	Yes	Yes	No	No	No	No	No	No	No	Yes	no	yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	Yes	No	Yes	Yes	No	$100,000 - $250,000	$ 200,000		12
24	County Road Sidewalk (Clay Pond Road to Barlows Landing Road)	Installation of a sidewalk from Clay Pond Road to Barlows Landing Road. The length of this project is roughly 1.6 miles.	CS Needs Assessment	County Road (from Clay Pond Rd to Barlows Landing Road)	https://www.google.com/maps/dir/41.6958063,-70.6050301/60+Beach+St,+Bourne,+MA+02657/@41.7120671,-70.6161472,2216m/data=!3m1!1e3!4m9!4m8!1m0!1m5!1m1!1s0x89b4cf689d079cb7:0x7335c27a1a7bc1d4!2m2!1d-70.6096195!2d41.7177161!3e0?hl=en	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	Yes	No	Yes	Yes	No	>$400,000	$ 400,000		24
25	Valley Bars Road Path (Through Pocasset Town Forest)	Conversion of dirt path to a paved path through Pocasset Town Forest from Valley Bars Road to Coutny Road. The length of this project is roughly 0.7 miles.	CS Needs Assessment	Pocasset Town Forest/Valley Bars Road	https://www.google.com/maps/place/Valley+Bars+Rd,+Bourne,+MA/@41.7080747,-70.6060928,1267m/data=!3m1!1e3!4m5!3m4!1s0x89b4c4fc6c2797305:0x5c09fb03402b610!8m2!3d41.7108754!4d-70.5978126?hl=en	Yes	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	Yes	Yes	No	No	No	No	Yes	No	No	No	No	No	No	Yes	No	>$400,000	$ 400,000		24
26	Scraggy Neck Road Sidewalk (County Road to Depot Road)	Installation of a sidewalk along Scraggy Neck Road from County Road to Depot Road. This project is roughly 0.3 miles in length.	CS Needs Assessment	Scraggy Neck Road from County Road to Depot Road	https://www.google.com/maps/dir/41.6659512,-70.6127687/41.6645589,-70.6077898/@41.6640044,-70.6110272,794m/data=!3m1!1e3!4m24!m13!e0?hl=en	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	$250,000 - $400,000	$350,000.00		12
27	Hunters Brook Road Sidewalk (Canal Street to Old Plymouth Road)	Installation of a sidewalk on Hunters Brook Road from Canal Street to Old Plymouth Road. The length of this project is roughly 0.4 miles in length.	CS Needs Assessment	Hunters Brook Road from Canal Street to Old Plymouth Road	https://www.google.com/maps/dir/41.7775511,-70.5414846/Sagamore,+Bourne,+MA/@41.7782399,-70.5387328,16.67z/data=!4m9!4m8!1m0!1m5!1m1!1s0x89b4c4bfcc1d0e6f:0xebb81d356c350220b!2m2!1d-70.5354381!2d41.7804907?hl=en	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	Yes	No	>$400,000	$ 400,000		12
28	Depot Road Sidewalk (Scraggy Neck Road to County Road)	Installation of a sidewalk along Depot Road from Scraggy Neck Road to County Road. This project is the entire length of Depot Road and is roughly 0.5 miles long.	CS Needs Assessment	Depot Road (from Scraggy Neck Road to County Road)	https://www.google.com/maps/@41.6692669,-70.6111605,16.75z?hl=en	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	Yes	No	Yes	Yes	No	>$400,000	$ 400,000		24
29	Scusset Beach Road Sidewalk (Old Plymouth Road to Williston Road)	Installation of a sidewalk along Scusset Beach Road from Old Plymouth Road to Williston Road. There is a sidewalk on Meetinghouse Lane that ends at the intersection of Old Plymouth Road where Scusset Beach Road begins. This portion of sidewalk is roughly 0.2 miles in length.	CS Needs Assessment	Scusset Beach Road (from Old Plymouth Road to Williston Road)	https://www.google.com/maps/dir/41.779789,-70.5311412/Sagamore,+Bourne,+MA/@41.7803671,-70.5351921,17.75z/data=!4m9!4m8!1m0!1m5!1m1!1s0x89b4c4bfcc1d0e6f:0xebb81d356c350220b!2m2!1d-70.5354381!2d41.7804907?hl=en	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	yes	No	No	No	No	No	No	Yes	No	$100,000 - $250,000	$ 225,000		12

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										Intersection Redesign			Street Reconfigurations & Traffic Calming			Pedestrian Crossing Modifications						Pedestrian & Bike Network Connections				Transit Investments		Environment & Streetscape Investments					Network Gap	High Crash Location			Environmental Justice	Safe Routes to School	Safe Routes for Seniors	Accessibility	State-owned ROW				
Project Priority Ranking	Project Name	Project Description	Project Source	Project Location	Google Maps Link	Pedestrian	Bicycle	Transit	Vehicle/Freight	Roundabouts/Mini Traffic Circle	Intersection Reconstruction	Tighten Curb Radii/Curb Extension	Intersection Signalization	Road Diet/Lane Elimination	Lane Narrowing	Other Traffic Calming Elements	ADA-compliant Curb Ramps	Pedestrian Hybrid Beacon/HAWK	Ped Activated Warning Device/RRFBs	Pedestrian Signal Upgrades	Crossing Islands	Raised Intersection or Raised Crosswalk	Crosswalk Improvements	Sidewalk	Shared-Use Path/Separated Bike Lane	On-road Bike Lane	Bicycle Boulevards	At-grade Rail Crossing Improvements	Transit Station/Stop Access Improvements	Transit Service Improvements	Street Lighting	Wayfinding (Ped/Bike/Vehicle)	Bicycle Parking	Bicycle-Friendly Drain Grates	Stormwater Management	Street Trees/Landscaping	Is a Network Gap being filled?	Pedestrian	Bicycle	Vehicle	Is an Environmental Justice Population Served? (See MassGIS Map)	Does this project improve safety or accessibility within one mile of a School?	Does this project improve safety or accessibility within 1/4 mile of a Senior destination?	Does this project improve conditions for people with disabilities?	Does this project include any state-owned right-of-way?	Estimated Project Cost Range	Funding Requested from MassDOT	Other Funding Source(s) & Amount (if applicable)	Anticipated Construction Duration
30	Route 28A Transit Stop Installation *	Installation of a CCRTA transit stop on Route 28A at the intersection of County Road. The existing Bourne Run line provided by the CCRTA would best serve this stop and provide greater transit access to nearby neighborhoods and businesses.	CS Needs Assessment	Route 28A @ County Road	https://www.google.com/maps/@41.6605436,-70.608434,222m/data=!3m1!1e3?hl=en	No	No	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	Yes	Yes	No	No	No	Yes	No	No	No	No	No	No	Yes	Yes	**Yes**	<$50,000	$ 15,000		6
31	Route 28A Sidewalk Extension(County Road to Long Pond Way) *	Extension of the existing sidewalk on Route 28A from County Road to Long Pond Way. The length of this project is roughly 0.5 miles.	CS Needs Assessment	Route 28A (County Road to Long Pond Way)	https://www.google.com/maps/@41.6609198,-70.6081316/41.668984,-70.6028867/@41.663741,-70.6105509,1200m/data=!3m1!1e3!4m2!4m1!3e0?hl=en	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	Yes		>$400,000	$ 400,000		24
32	Mashnee Road	Installation of a shared use path on Mashnee Road from Presidents Road to the causeway and a new bicycle parking area at the terminus on the causeway. This project is roughly a half mile in length.	CS Needs Assessment	Mashnee Road from Presidents Road to causeway	https://www.google.com/maps/dir/41.7192698,-70.6349178/144+Presidents+Rd,+Bourne,+MA+02532/@41.7237854,-70.6362935,2661m/data=!3m1!1e3!4m9!4m8!1m0!1m5!1m1!1s0x89e4cf5791345ff5:0b419b38c7677e64!1!2m2!1d-70.6197122!2d41.7330977!3e0?hl=en	Yes	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	Yes	No	No	no	No	No	Yes	yes	No	No	No	No	No	Yes	No	No	No	No	no	no	yes	no	>$400,000	$400,000		12
33	Clark Road/Robinson Road Sidewalk	Installation of a sidewalk on Clark Road and Robinson Road to connect Old Plymouth Road to Sagamore Beach neighborhood. The length of this project is roughly 0.6 miles.	CS Needs Assessment	Clark Road, Robinson Road and Standish Road from Old Plymouth Road to Sagamore Beach Lot	https://www.google.com/maps/dir/41.7979483,-70.5264542/2+Clark+Rd,+Sagamore+Beach,+MA+02562/@41.794543,-70.5333576,996m/data=!3m1!1e3!4m9!4m8!1m0!1m5!1m1!1s0x89c4c99d9b2cdf:0xf5aaaa2b8bd51e0!2m2!1d-70.5335998!2d41.7914643!3e0?hl=en	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No	>$400,000	$ 400,000		24
34	Williston Road Sidewalk (Old Plymouth Road to Clark Road)	Installation of a sidewalk along Williston Road from Old Plymouth Road to the intersection of Clark Road. The length of this project is roughly 1.6 miles.	CS Needs Assessment	Williston Road from Old Plymouth Road to Clark Road	https://www.google.com/maps/dir/41.7770758,-70.5327463/41.7981441,-70.529057/@41.7876059,-70.5534978,5118m/data=!3m1!1e3!4m2!4m1!3e0?hl=en	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No	>$400,000		24
35	Crosswalk/ped upgrades at Shore Road and Midway Road	Installation of a crosswalk and other pedestrian upgrades at the intersection of Shore Road and Midway Road. ADA compliant curb ramps and advanced warning signs would be a part of this project	CS Needs Assessment	Shore Road @ Midway Road	https://www.google.com/maps/place/Midway+Rd,+Bourne,+MA+02559/@41.7385072,-70.6143622,126m/data=!3m1!1e3!4m2!3m1!1s0x89d0a4cf7ac1d52d:0x275dae799223260f!8m2!3d41.71052194,-70.61151?hl=en	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	$50,000 - $100,000	$ 50,000		
36	Crosswalk and sidewalk extension north of Pocasset River Bridge (Shore Rd)	Installation of a short segment of sidewalk north of the Pocasset River bridge on Shore Road with a crosswalk and ADA compliant curb ramps to allow access to the gravel parking lot on the east side of Shore Road.	CS Needs Assessment	Shore Road just north of the Pocasset River	https://www.google.com/maps/@41.6959635,-70.6185007,211a,35y,62.3h/data=!3m1!1e3?hl=en	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	no	no	no	Yes	No	No	Yes	No	$50,000 - $100,000	$ 50,000		12
37	County Road Crosswalk @ Midway Road	Installation of a crosswalk with ADA compliant curb ramps across County Road. Currently there are no sidewalks on County Road at this location but there is still a desire for pedestrians to cross County Road at this location.	CS Needs Assessment	County Road @ Midway Road	https://www.google.com/maps/@41.7105882,-70.6094979,18.25z?hl=en	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	<$50,000	$ 15,000		
38	Standish Road Signage	Installation of share the road signage on Standish Road.	CS Needs Assessment	Standish Road	https://www.google.com/maps/dir/41.787539,-70.5326224/41.7979628,-70.5264407/@41.7915047,-70.5357464,1523m/data=!3m1!1e3!4m3!4m2!3d41!2d70!3e0?hl=en	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	<$50,000	$ 10,000		6
39	Old Plymouth Road Sidewalk (Norris Road to Clark Road)	Installation of a sidewalk on Old Plymouth Road from Norris Road to Clark Road. The length of this project is roughly 0.4 miles.	CS Needs Assessment	Old Plymouth Road from Norris Road to Clark Road	https://www.google.com/maps/dir/41.7952071,-70.5383284/Old+Plymouth+Rd,+Sagamore+Beach,+MA+02562/@41.793333,-70.5420265,1445m/data=!3m1!1e3!4m8!4m7!1m0!1m5!1m1!1s0x89d4cd95df92:cdf1b72a6b3446d60:0x8532ce21c70.5338542/2!4!1.7913989!3e0?hl=en	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	>$400,000	$ 400,000		12
40	Bournedale Road Sharrows	Installation of sharrows and signage on Bournedale Road to encourage motorists to share the road with bicyclists.	CS Needs Assessment	Bournedale Road (Route 6 to Head of the Bay Road)	https://www.google.com/maps/dir/41.7746348,-70.5509433/41.7674773,-70.5992498/@41.7677442,-70.5860785,14.38z/data=!4m2!4m1!3e0	no	yes	no	no	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	>$400,000	$ 400,000		24