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City and Town

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RetirementPlus: An Overview

by Erika M. Glaster, Deputy Executive Director, Massachusetts Teachers' Retirement Board

Enacted in June 2000, Chapter 114 of the Acts of 2000 made major changes in the retirement law. Probably the most significant component of this legislation is RetirementPlus, the enhancement of the retirement benefit for eligible and participating members of the Massachusetts Teachers' Retirement System (MTRS). During FY01, the Massachusetts Teachers' Retirement Board (MTRB) expects to process approximately 3,000 retirement applications — about 1,200 more than usual. Beginning in FY02, the number of retirements is expected to increase to over 5,000 per year, and remain at that level for the next four years.

Teachers have until June 30 to participate.

The three main components of Chapter 114 are:

• RetirementPlus: Retirement benefits for eligible and participating members are increased by 2 percent for each full year of creditable service in excess of 24 years, up to the statutory maximum of 80 percent. For example, under the regular formula, a 57-year-old teacher with 33 years of service would be entitled to 56.1 percent of his final three-year salary average; under RetirementPlus, however, he would receive an additional 18 percent [$(33 - 24) \times 2\% = 18\%$], for a total of 74.1 percent.

In order to qualify for the additional benefit, at the time of retirement, a teacher must have at least 30 years of creditable service. Of that creditable service, at least 20 years must be "teaching" service — service as an active member of the MTRS or as a teacher in the State-Boston Retirement System. In addition, participating educators must contribute to the MTRS at a flat 11 percent rate for a minimum of five years. Eligible educators, who wish to retire in less than five years, must pay the equivalent of five years at 11 percent, less the total of their last five years' contributions to the MTRS. On average, a teacher will pay an accelerated cost between $15,000 and $20,000 to retire under RetirementPlus this year.

• Maternity Leave Purchase: Active members, who established membership in the MTRS or the State-Boston Retirement System as a teacher before 1975, and who left teaching or took a leave for maternity or adoption purposes before 1975, may purchase up to four years of that time as creditable service. Maternity leave purchases must be completed by December 31, 2001.

• Re-employment After Retirement: During a period of a "critical shortage" of certified teachers as declared by local school districts, an MTRS retiree may return to full-time public teaching service in Massachusetts while collecting his full pension. A school superintendent who wishes to employ a retired teacher due to a critical shortage must first receive a waiver from the Department of Education. Members who retire under RetirementPlus, must be retired for at least two years before they are eligible to be hired under the critical shortage provision. In the absence of a "critical shortage," the existing restrictions on re-employment in a Massachusetts public position apply to all retirees.

Teachers wishing to retire under RetirementPlus in 2001 were given three options for the payment of their accelerated contributions:

1. Split the total cost between one after-tax payment for 2000 and one for 2001, neither of which exceeds the member's I.R.C. section 415(c) limits.

2. Split the cost between one after-tax payment for 2000, not to exceed the member's section 415(c) limit, and pre-tax payroll reduction installment payments in 2001.

3. Pay the total cost via pre-tax payroll reduction installments in 2001.

All MTRS members were sent their RetirementPlus Election Forms in March, and have until June 30, 2001 to elect to participate. MTRS members will not have another opportunity to opt into the RetirementPlus program.

Teachers' monthly retirement deduction reports are due at the MTRB by the tenth of the following month. This year, timely and accurate deduction reporting will have a critical impact on the MTRB's ability to pay retirement bene-

continued on page eight

Inside This Issue

From the Deputy Commissioner 2
Legal
Questions & Answers 2
Focus
FY01 Municipal Revenue Components 3
DLS Update
Drinking Water Grants 7
Schedule A Reduced 7
Acceptance of Personal Property Gifts 7
DLS Profile 8
Website Update 8

From the Deputy Commissioner

You may have noticed that we did not publish an April issue of *City & Town.* This does not represent a permanent change from our monthly publication schedule. Rather, we have taken some extra time to revitalize *City & Town* by making some changes.

As you can see, we have given *City & Town* a new look on the outside. We have also made changes to what is inside as well. For example, we are currently running a series of articles designed to familiarize our readers with the people who work at the Division of Local Services. This month's issue features the Municipal Data Bank/Local Aid Section. Since many of the people who read *City & Town* may have contacted Data Bank staff at one time or another, we thought it would be interesting to offer a "behind the scenes" look at this section. Also, in an effort to expand our coverage of topics that relate to municipal finance, we are encouraging other state agencies to contribute articles. This issue's cover story, by Erika Glaster of the Massachusetts Teachers' Retirement Board, is a good example. I wish to thank Ms. Glaster for this timely and informative piece. We will also promote the use of our online resources, which we are continually working to develop and improve. Finally, I will offer a brief commentary in each issue on matters that I feel are important to local officials. Please be assured that although *City & Town* has some new features, its original purpose remains the same: to inform local officials of current developments or issues that could affect their communities.

Joseph J. Chessey, Jr.
Deputy Commissioner

Legal

in Our Opinion

Q: *A town operated its own retirement board and did not belong to the county retirement system. The selectmen became concerned over rising retirement board assessments. Does Proposition 2½ limit the amounts requested by the retirement board?*

A: No. It is well established by statute and court decisions that any amounts requested by a retirement board and approved by the Public Employee Retirement Administration (PERA) must be raised by the community. See M.G.L. Ch. 32 Sec. 22(7)(c)(i) and (iv) and the Appeals Court decision of *Everett Retirement Board v. Assessors of Everett*, 19 Mass. App. 305 (1985). Proposition 2½ limits the total amount that a city or town can raise in taxation. The retirement board, therefore, could increase its assessment by more than 2.5 percent each year which could impact other town budgets that must also be funded with tax dollars. We advised this community, however, to consider acceptance of M.G.L. Ch. 32 Sec. 22D which permits full funding of pension system costs over a period of time through actuarial funding schedules. The Appeals Court also stated in the *Everett* decision there is control over runaway retirement costs since M.G.L. Ch. 32 Secs. 21(1)(a) and 21(4) grants the Commissioner of Public Employee Retirement certain regulatory power over retirement boards.

Q: *A town appropriated $500,000 to a Pension Reserve Fund. Would it be permissible for the town administrator to transfer money from the fund, without town meeting vote, to meet the county retirement board assessment?*

A: No. Under M.G.L. Ch. 40 Sec. 5D and M.G.L. Ch. 32 Sec. 22, municipalities may appropriate an amount each year to the Pension Reserve Fund to offset the anticipated costs for funding the contributory retirement systems. Any transfer from the Pension Reserve Fund requires prior approval by the state actuary and an appropriation vote by town meeting. No town official can independently make such a transfer.

Q: *An employee in town hall was inadvertently excluded from the county retirement system. Could the employee buy back his years of lost service?*

A: Maybe. Under M.G.L. Ch. 32 Secs. 3(3) and 4(1)(e), the retirement board must decide whether his failure to become a member of the retirement system "was caused by circumstances other than those generally applicable to employees." With the approval of the retirement board, the employee could buy back his creditable service either with a lump sum payment or on a schedule determined by the board. The town could not make payments of the employee's own contributions since such payments would constitute a gratuity. The town would be required, however, to pay additional sums to the retirement board to fund the employee's pension to the extent his years of creditable service increased the pension obligation of the system.

Q: *Can a city council unilaterally increase pensions for public safety and non-public safety retirees?*

A: No. M.G.L. Ch. 32 Secs. 90A, 90C and 90D allow a city to increase pensions to an amount equal to 50 percent of the salary currently paid to employees in that position. These statutes, by their terms, must be accepted by two-thirds vote of the city council and with the approval of the city's chief executive officer. The Supreme Judicial Court has held that a city manager must approve acceptance of these statutes to increase pensions. In that case, the Cambridge city council unanimously increased pensions under M.G.L. Ch. 32 Sec. 90A but the city manager did not approve the order. The court ruled that

continued on page seven

Focus

on Municipal Finance

FY01 Municipal Revenue Components

In Massachusetts, municipalities have four major sources of revenue: the property tax levy, state aid, local receipts and all other revenues. In this article, we describe what is included in each of the four major local revenue categories. Then, we focus on trends in these local revenue sources that have occurred through 2001.

Property Tax Levy

The property tax levy represents the funds a community can raise through real and personal property taxes. Proposition 2½ limits the amount of a community's levy limit to no more than 2.5 percent of the full and fair cash value of property in the community. Annual increases to the levy limit are limited to no more that 2.5 percent of the prior year's levy limit, plus new growth, and any additional property taxes allowed if the community passes any Proposition 2½ referenda questions.

State Aid

State aid is composed of revenues distributed to local governments through a wide variety of programs. Most state aid is provided to municipalities via the annual Cherry Sheet, the notification by the Department of Revenue of the amounts each community will receive from the state in the coming fiscal year.

There are 19 different receipt items listed on the Cherry Sheet. Generally, funds are allocated either through distribution formulas or reimbursement formulas. About 86 percent of Cherry Sheet aid is accounted for by three programs: Chapter 70 aid, lottery aid and additional assistance. Chapter 70 aid and lottery aid allocate funds based on distribution formulas.

Chapter 70 aid, the largest single program, is education aid and is designed to ensure both equitable and adequate funding of public schools. The amount of aid is based on an assessment of communities' educational needs and their ability to raise enough revenue to meet these needs, with Chapter 70 bridging the gap between needs and financial ability.

Lottery aid is a general-purpose financial assistance program. The lottery formula is equalizing, with municipalities with lower property values receiving proportionately more aid than those with greater property values. The formula is based on population and Equalized Valuation (EQV).

continued on page six

Table 1

Local Revenue Components, FY86–FY01

State totals, Massachusetts cities and towns

Fiscal year	Property tax levy	Percent of total	State aid	Percent of total	Local receipts	Percent of total	All other	Percent of total	Total receipts
86	3,309,379,108	47.62	2,028,539,402	29.19	1,098,291,807	15.80	513,956,419	7.39	6,950,166,736
87	3,536,290,776	46.17	2,380,796,816	31.09	1,234,186,851	16.11	507,524,161	6.63	7,658,798,604
88	3,804,782,026	46.01	2,582,268,195	31.23	1,357,345,020	16.42	524,420,147	6.34	8,268,815,388
89	4,122,104,932	46.16	2,693,778,428	30.16	1,551,799,001	17.38	562,753,952	6.30	8,930,436,313
90	4,464,634,291	47.81	2,464,643,603	26.39	1,832,061,154	19.62	577,706,585	6.19	9,339,045,633
91	4,775,254,916	49.72	2,342,154,458	24.39	1,917,673,486	19.97	568,675,283	5.92	9,603,758,143
92	5,017,705,745	52.35	2,057,507,189	21.47	2,045,127,785	21.34	464,175,959	4.84	9,584,516,681
93	5,249,675,623	52.87	2,191,009,153	22.07	2,035,899,378	20.50	452,635,275	4.56	9,929,219,420
94	5,464,414,052	52.57	2,349,182,814	22.60	2,074,561,533	19.96	505,777,439	4.87	10,393,935,853
95	5,701,066,408	52.13	2,551,580,915	23.33	2,193,878,042	20.06	489,846,880	4.48	10,936,372,238
96	5,920,694,306	51.17	2,794,847,943	24.15	2,303,531,459	19.91	552,264,318	4.77	11,571,338,024
97	6,160,184,909	51.54	3,060,681,746	25.61	2,108,780,330	17.64	621,990,649	5.20	11,951,637,632
98	6,455,892,738	51.15	3,356,233,207	26.59	2,195,664,977	17.39	614,759,620	4.87	12,622,550,534
99	6,753,085,969	50.18	3,675,536,175	27.31	2,357,850,779	17.52	670,235,801	4.98	13,456,709,535
00	7,103,557,417	49.74	3,967,572,079	27.78	2,489,909,255	17.43	721,415,920	5.05	14,282,454,676
01	7,332,150,441	49.64	4,117,846,666	27.88	2,549,919,683	17.26	771,513,469	5.22	14,771,430,259

Notes: 340 communities have finalized their FY01 data; for the remaining 11, FY00 data is used as an estimate.
State aid does not reflect aid to regional school districts.
Source: Tax rate recapitulation sheets. Figures are budgeted revenues; final actual revenues will differ slightly.

Local Revenue Components, FY01

Municipality	Tax levy	State aid	Local receipts	All other	Total receipts
Abington*	14,245,492	8,056,133	3,911,941	1,676,691	27,890,258
Acton	38,118,356	4,224,384	6,673,422	1,299,095	50,315,257
Acushnet	7,326,178	6,774,387	3,866,000	1,806,996	19,773,561
Adams	5,627,352	2,233,029	982,532	1,725,583	10,568,496
Agawam	29,247,766	17,007,862	8,623,138	1,901,429	56,780,195
Alford	738,061	28,248	72,800	127,747	966,856
Amesbury	19,897,360	13,694,122	6,849,619	1,651,961	42,093,062
Amherst	22,635,394	14,474,001	14,161,556	3,079,954	54,350,905
Andover	64,931,425	10,681,439	18,279,649	3,157,548	97,050,061
Aquinnah	1,369,462	9,237	318,316	555,430	2,252,445
Arlington	55,837,843	18,191,330	14,269,509	3,500,208	91,798,890
Ashburnham	5,202,353	802,458	1,773,391	130,915	7,909,116
Ashby	2,771,841	497,796	421,500	42,387	3,733,524
Ashfield	1,986,876	351,843	347,824	26,500	2,713,043
Ashland	19,920,464	4,976,057	7,035,682	1,679,388	33,611,591
Athol*	5,071,873	2,239,507	2,591,462	821,903	10,724,745
Attleboro	32,680,275	32,947,445	18,410,541	2,210,721	86,248,983
Auburn	17,663,403	6,167,368	4,814,007	2,143,000	30,787,778
Avon	7,926,726	1,677,142	1,525,522	710,174	11,839,564
Ayer	10,371,037	5,372,062	2,981,181	308,923	19,033,203
Barnstable	66,513,783	14,736,885	26,244,797	8,869,988	116,365,453
Barre	3,272,393	919,167	1,711,758	652,626	6,555,944
Becket	2,531,323	277,441	305,722	430,891	3,545,377
Bedford	29,289,328	4,400,126	6,341,000	5,952,513	45,982,966
Belchertown	12,074,175	10,476,060	3,314,232	1,233,832	27,098,299
Bellingham	16,739,838	10,395,121	5,140,000	6,825,386	39,100,345
Belmont	39,095,853	8,130,453	13,879,334	4,508,103	65,613,743
Berkley	4,325,886	5,885,830	1,003,811	551,424	11,766,951
Berlin	4,136,483	1,203,949	512,100	705,639	6,558,171
Bernardston	1,967,443	478,303	320,900	497,790	3,264,436
Beverly	47,948,568	16,336,852	18,527,375	2,560,254	85,373,049
Billerica	55,601,277	22,498,632	12,630,000	7,979,249	98,709,158
Blackstone	7,293,034	1,556,021	1,954,721	941,372	11,745,147
Blandford	1,169,765	181,216	323,782	203,200	1,877,963
Bolton	8,871,348	840,471	646,100	506,064	10,863,983
Boston	917,749,944	550,204,017	284,898,289	33,677,093	1,786,529,343
Bourne	21,162,967	7,085,778	15,713,519	4,342,526	48,304,790
Boxborough	8,786,426	2,068,326	1,660,189	559,838	13,074,779
Boxford	14,041,687	2,742,384	1,625,728	1,767,022	20,176,820
Boylston	5,583,037	1,202,500	1,058,846	731,032	8,575,415
Braintree	46,706,958	13,403,186	22,790,741	4,427,583	87,328,468
Brewster	16,445,808	2,355,938	6,236,514	4,703,472	29,741,732
Bridgewater	18,219,640	5,022,544	7,896,854	2,378,047	33,517,086
Brimfield	3,256,234	1,913,004	713,720	713,331	6,596,289
Brockton	68,010,581	128,638,115	40,600,163	20,119,320	257,368,179
Brookfield	2,147,236	2,655,006	504,256	535,464	5,841,962
Brookline	100,217,510	18,954,375	35,258,095	11,602,908	166,032,888
Buckland	1,932,781	318,512	385,585	220,948	2,857,826
Burlington	47,298,174	7,905,093	12,047,000	3,291,312	70,541,579
Cambridge	178,484,966	45,621,849	80,045,366	46,819,434	350,971,614
Canton	34,115,278	5,869,063	9,792,075	4,836,962	54,613,378
Carlisle	12,466,834	1,818,391	1,188,000	284,582	15,757,807
Carver	11,418,640	11,649,047	1,552,000	1,989,506	26,609,193
Charlemont	1,345,233	289,981	160,000	192,487	1,987,701
Charlton	9,074,287	1,416,714	2,006,064	1,115,188	13,612,253
Chatham*	18,229,926	613,609	4,945,811	3,250,565	27,039,911
Chelmsford	48,227,101	15,081,199	7,508,770	4,558,858	75,375,928
Chelsea	21,213,165	58,153,397	17,768,332	4,572,808	101,707,702
Cheshire*	1,716,065	813,676	618,830	285,901	3,434,472
Chester	1,138,093	233,130	225,214	393,583	1,990,020
Chesterfield	1,394,927	323,041	120,640	92,984	1,931,592
Chicopee	42,776,247	48,390,757	17,498,571	1,589,164	110,254,739
Chilmark	3,698,556	7,925	630,400	398,902	4,735,783
Clarksburg	811,125	1,731,008	242,142	305,781	3,090,056
Clinton	10,569,916	12,486,119	3,660,976	830,996	27,548,007
Cohasset	16,123,132	2,784,078	4,115,303	2,296,115	25,318,628
Colrain	1,564,515	320,893	145,000	331,087	2,361,494
Concord	34,906,895	4,816,861	4,357,780	1,777,377	45,858,913
Conway	2,145,897	1,192,944	181,129	394,275	3,914,245
Cummington	938,397	157,683	160,100	325,000	1,581,180
Dalton	6,355,259	1,394,959	1,175,358	2,005,650	10,931,226
Danvers	36,507,130	8,714,043	17,162,708	5,189,819	67,573,700
Dartmouth	27,183,292	10,544,305	9,149,633	2,981,921	49,859,151
Dedham	37,419,075	8,116,108	9,257,158	2,497,664	57,290,005
Deerfield	5,255,962	1,848,922	1,595,500	334,156	9,034,540
Dennis	20,785,276	781,946	7,116,400	4,516,323	33,199,945
Dighton	6,068,429	798,739	1,107,088	930,390	8,904,646
Douglas	6,765,294	6,420,771	1,703,058	754,309	15,643,432
Dover	13,461,664	698,135	1,834,600	330,000	16,324,399
Dracut	23,236,977	19,183,171	7,267,162	1,837,360	51,524,669
Dudley	5,156,467	1,689,343	3,075,650	1,029,954	10,951,414
Dunstable	3,628,254	265,247	178,685	315,915	4,388,101
Duxbury	26,951,752	4,507,081	7,661,171	2,949,625	42,069,629
E. Bridgewater	12,510,723	11,003,036	2,878,167	3,242,055	29,633,981
E. Brookfield	1,318,088	330,351	471,305	516,952	2,636,697
E. Longmeadow	20,878,087	5,652,292	3,899,885	1,634,828	32,065,092
Eastham	9,808,284	520,815	1,848,660	1,024,516	13,202,275
Easthampton	11,647,377	11,025,737	5,647,388	2,426,025	30,746,527
Easton	23,672,389	10,541,689	6,795,874	1,956,270	42,966,221
Edgartown	12,543,702	799,905	4,214,000	896,775	18,454,381
Egremont	2,050,561	128,212	380,042	189,659	2,748,474
Erving	3,334,845	433,466	518,794	369,325	4,656,430
Essex	5,058,498	361,830	1,321,749	337,287	7,079,364
Everett	45,930,656	28,779,225	15,651,034	6,940,496	97,301,410
Fairhaven	14,772,342	10,942,079	5,517,980	3,623,159	34,855,560
Fall River	38,586,283	108,569,568	29,390,578	13,847,196	190,393,625
Falmouth	48,641,715	8,285,192	11,124,000	4,949,297	73,000,204
Fitchburg	24,756,248	45,580,941	18,452,183	2,144,510	90,933,882
Florida*	1,211,157	609,466	91,794	485,623	2,398,040
Foxborough	20,906,823	8,779,101	6,557,930	2,446,250	38,690,104
Framingham	97,906,597	26,100,664	33,854,683	5,316,295	163,178,239
Franklin	32,284,479	22,121,267	12,176,200	3,627,748	70,209,694
Freetown	8,558,416	2,310,748	2,028,500	1,331,317	14,228,981
Gardner	12,118,700	20,085,808	8,926,292	1,872,450	43,003,251
Georgetown	8,379,727	5,269,649	2,669,184	1,808,292	18,126,852
Gill	1,234,584	259,982	148,174	269,721	1,912,461
Gloucester	39,229,020	13,520,507	13,998,812	5,367,488	72,115,827
Goshen	1,099,618	209,174	140,550	208,002	1,657,344
Gosnold	251,193	25,535	307,540	225,297	809,565
Grafton	13,186,399	7,201,254	2,546,510	2,459,508	25,393,671
Granby	4,953,665	3,882,643	1,190,440	2,022,798	12,049,546
Granville	1,680,686	1,230,976	413,990	508,055	3,833,707
Grt. Barrington	9,877,193	1,003,072	2,327,418	1,411,927	14,619,610
Greenfield	17,554,194	14,518,332	6,136,112	1,741,693	39,950,331
Groton	14,501,721	854,740	3,648,290	1,666,800	20,671,551
Groveland	5,960,348	1,056,390	1,656,637	134,701	8,808,076
Hadley	5,762,373	1,794,927	2,614,104	774,014	10,945,418
Halifax	6,833,161	3,828,497	2,189,016	1,247,047	14,097,721
Hamilton	12,205,158	822,399	2,297,810	757,248	16,082,616
Hampden	5,733,512	684,001	695,367	349,925	7,462,805
Hancock	543,324	266,476	224,965	100,000	1,134,765
Hanover	20,904,838	6,666,008	5,396,571	2,260,124	35,227,541
Hansen	10,286,762	1,502,831	1,916,917	1,572,293	15,278,804
Hardwick	2,001,178	500,473	569,604	703,299	3,774,554
Harvard	9,193,388	4,290,806	1,152,000	397,951	15,034,145
Harwich	22,593,463	3,171,163	6,689,811	4,195,184	36,649,621
Hatfield	3,514,137	1,077,262	1,245,735	467,354	6,304,488
Haverhill*	46,686,881	47,115,992	64,015,274	3,825,063	161,643,210
Hawley	351,101	121,464	36,600	61,481	570,646
Heath*	910,409	300,810	107,534	324,546	1,643,299
Hingham	36,504,909	6,501,644	7,859,697	2,895,211	53,761,461
Hinsdale	1,965,775	369,881	409,777	415,631	3,161,064
Holbrook	12,147,028	6,222,768	3,379,434	1,946,082	23,695,311
Holden	17,030,319	2,388,058	5,835,605	4,437,719	29,691,701
Holland	2,783,890	953,897	266,300	123,503	4,127,589
Holliston	20,099,245	10,790,477	3,232,444	2,557,956	36,680,122
Holyoke	32,419,298	75,139,108	9,416,473	4,628,145	121,603,024
Hopedale	6,039,731	6,729,752	1,768,516	280,120	14,818,119
Hopkington	26,280,186	5,361,194	4,884,914	2,298,842	38,825,136
Hubbardston	3,058,888	422,356	661,263	421,462	4,563,969
Hudson	18,613,392	9,388,745	6,834,528	3,493,766	38,330,431
Hull	14,119,099	7,573,962	4,063,377	1,563,405	27,319,843
Huntington	1,623,825	364,609	455,517	12,400	2,456,351
Ipswich	16,558,060	6,947,927	5,107,906	2,481,984	31,095,877
Kingston	13,875,193	5,454,434	3,679,858	2,641,185	25,650,670
Lakeville	9,481,891	3,363,983	1,886,774	1,151,058	15,883,706
Lancaster	6,258,966	1,064,686	1,774,683	1,363,606	10,461,941
Lanesborough	3,901,086	1,540,096	926,281	492,677	6,860,140
Lawrence	27,557,016	126,221,463	24,658,063	4,591,457	183,027,999
Lee	7,410,714	2,556,541	2,449,635	711,658	13,128,548
Leicester	6,940,348	10,858,623	1,080,000	1,155,086	20,034,057
Lenox	6,920,780	2,945,435	4,822,499	2,554,665	17,243,379
Leominster	30,049,837	37,081,860	10,433,831	8,991,978	86,557,506
Leverett	2,742,827	453,008	328,100	70,959	3,594,895
Lexington	68,734,888	9,976,815	22,857,421	1,663,694	103,232,818
Leyden	810,681	99,429	91,157	182,519	1,183,786
Lincoln	13,564,223	2,852,353	1,799,235	2,179,021	20,394,832
Littleton	12,864,823	2,622,849	4,462,946	1,806,972	21,757,590
Longmeadow	25,145,835	6,211,790	5,166,233	3,472,774	39,996,632
Lowell	62,449,917	142,009,452	44,628,043	10,151,180	259,238,592
Ludlow	17,191,150	12,821,324	6,583,950	1,800,357	38,396,781
Lunenburg	10,768,585	4,530,963	1,537,676	668,625	17,505,849
Lynn	59,861,134	118,641,711	20,850,512	1,275,823	200,629,180
Lynnfield	18,271,708	3,688,893	3,035,995	1,451,905	26,448,501
Malden	42,674,852	46,611,452	24,251,269	2,350,893	115,888,466
Manchester	11,528,412	329,117	3,597,112	1,230,507	16,685,148
Mansfield	30,779,187	13,118,913	10,477,948	5,780,447	60,156,495
Marblehead	30,241,152	4,466,108	9,643,934	3,120,035	47,471,229
Marion	8,930,352	726,405	2,599,547	798,241	13,054,546
Marlborough	53,045,824	14,449,421	16,799,163	2,395,369	86,689,777
Marshfield	30,980,927	14,500,696	10,794,935	6,646,170	62,922,728
Mashpee	21,859,267	6,687,707	3,213,920	3,875,653	35,636,547
Mattapoisett	10,135,991	1,098,295	1,745,544	842,203	13,822,033
Maynard	14,383,403	4,809,664	3,452,627	1,421,869	24,067,563
Medfield	20,016,680	5,356,782	4,241,460	1,304,518	30,919,440
Medford	56,359,632	29,116,301	24,170,002	2,145,842	111,791,777
Medway	15,556,899	7,458,618	3,954,039	608,232	27,577,788
Melrose	30,283,709	13,341,297	10,261,949	3,042,157	56,929,113
Mendon	5,158,029	455,855	1,169,000	2,527,970	9,310,853
Merrimac	5,247,033	1,244,485	2,347,008	629,482	9,468,008

Municipality	Tax levy	State aid	Local receipts	All other	Total receipts
Methuen	38,862,468	34,448,319	15,597,284	1,195,000	90,103,071
Middleborough	18,138,976	18,117,690	5,385,024	5,137,643	46,779,333
Middlefield	564,705	111,248	75,900	52,620	804,473
Middleton	10,484,362	1,935,927	1,530,000	1,922,401	15,872,690
Milford	31,320,725	15,870,338	6,617,011	2,919,123	56,727,197
Millbury	11,412,553	7,179,956	2,632,720	1,852,910	23,078,139
Millis	10,280,301	3,712,969	2,556,748	729,189	17,279,207
Millville	2,195,808	408,309	353,604	756,622	3,714,342
Milton	34,924,207	8,384,235	12,770,480	2,456,562	58,535,483
Monroe	264,491	89,268	36,450	81,392	471,601
Monson	7,372,425	7,695,351	2,425,299	1,339,407	18,832,482
Montague	7,770,171	1,529,351	2,420,057	1,278,790	12,998,369
Monterey	1,616,138	137,069	199,500	145,475	2,098,182
Montgomery	766,618	111,748	94,400	209,528	1,182,294
Mt. Washington	210,951	132,400	20,675	65,020	429,046
Nahant	4,754,663	965,508	2,364,354	359,798	8,444,323
Nantucket	32,092,116	1,231,700	20,804,704	3,164,846	57,293,366
Natick	49,413,782	11,055,390	15,878,470	5,662,921	82,010,563
Needham	51,281,280	8,110,100	18,362,036	3,862,334	81,615,750
New Ashford	174,382	96,112	46,200	39,615	356,309
New Bedford	58,279,100	116,772,135	46,693,591	8,106,151	229,850,977
New Braintree	897,873	201,506	86,800	156,461	1,342,640
New Marlborough	1,978,868	154,171	169,800	209,500	2,512,339
New Salem	768,797	189,335	409,800	218,920	1,586,852
Newbury	8,267,371	1,495,982	1,538,146	356,747	11,658,246
Newburyport	24,358,774	7,084,542	7,104,816	1,701,254	40,249,386
Newton	156,140,738	23,360,289	47,408,710	6,898,849	233,808,586
Norfolk	12,116,882	4,555,636	2,871,812	1,098,317	20,642,646
N. Adams	7,712,300	18,767,261	5,117,800	1,698,752	33,296,113
N. Andover	36,006,461	8,922,031	13,573,244	579,108	59,080,844
N. Attleborough	24,878,456	18,999,845	10,152,391	7,218,858	61,249,550
N. Brookfield	2,643,091	4,662,785	1,749,179	895,925	9,950,981
N. Reading	20,502,406	6,008,699	8,021,938	1,257,274	35,790,317
Northampton	26,934,457	16,809,620	18,543,874	1,380,643	63,668,594
Northborough	20,158,670	5,113,421	4,266,068	1,234,000	30,772,159
Northbridge	9,766,595	14,501,879	3,152,587	2,472,189	29,893,250
Northfield	3,202,554	586,636	551,700	378,751	4,719,641
Norton	15,535,288	13,217,165	4,921,509	2,660,587	36,334,550
Norwell	19,491,820	3,693,690	3,418,979	3,769,038	30,373,528
Norwood	34,225,306	10,560,153	40,325,141	4,792,440	89,903,040
Oak Bluffs	10,655,417	1,349,463	2,094,000	925,217	15,024,097
Oakham	1,263,790	297,999	219,500	251,586	2,032,875
Orange	4,859,819	7,558,396	2,398,871	2,028,763	16,845,849
Orleans	12,007,612	735,677	3,908,402	1,707,652	18,359,344
Otis	2,298,151	146,979	167,350	472,059	3,084,539
Oxford	9,965,234	10,190,831	1,782,950	3,777,333	25,716,348
Palmer	10,133,527	13,741,013	2,884,369	2,838,526	29,597,435
Paxton	4,455,406	598,856	1,176,597	786,403	7,017,262
Peabody	47,745,089	24,445,998	28,978,491	7,936,338	109,105,915
Pelham	1,822,755	318,139	333,300	162,494	2,636,688
Pembroke	18,390,939	6,733,297	4,421,857	2,478,029	32,024,122
Pepperell	9,462,396	1,453,502	3,180,091	1,735,941	15,831,930
Peru	668,305	244,898	60,500	68,481	1,042,184
Petersham	1,137,515	360,413	381,900	137,681	2,017,509
Phillipston	1,335,354	232,585	224,300	236,482	2,028,721
Pittsfield*	39,140,674	37,804,104	14,059,456	1,510,393	92,514,627
Plainfield	750,409	152,392	56,300	316,024	1,275,125
Plainville	8,011,553	2,979,715	2,313,168	1,230,806	14,535,242
Plymouth	75,157,498	28,464,358	16,125,219	6,858,313	126,605,389
Plympton	3,376,037	828,341	373,097	206,600	4,784,076
Princeton	4,606,374	860,763	823,299	176,388	6,466,824
Provincetown	8,627,779	793,969	6,118,006	2,401,438	17,941,191
Quincy	106,651,925	42,766,319	41,800,000	8,028,163	199,246,407
Randolph	29,174,155	18,290,619	10,621,118	2,618,402	60,704,294
Raynham	12,709,127	1,713,874	3,279,886	2,498,082	20,200,969
Reading	30,566,179	11,851,960	12,636,987	2,668,736	57,723,862
Rehoboth*	9,189,985	1,065,650	1,521,183	1,570,000	13,346,818
Revere	37,059,198	36,555,328	15,738,000	1,657,795	91,010,321
Richmond	2,664,693	559,568	419,250	415,034	4,058,545
Rochester	4,807,711	2,077,557	3,008,984	2,061,584	11,955,836
Rockland	16,392,568	13,369,936	8,096,908	1,920,552	39,779,964
Rockport	12,381,043	3,055,737	4,053,476	2,158,734	21,648,990
Rowe	2,140,682	65,106	65,811	190,237	2,461,836
Rowley	6,722,383	1,079,241	1,409,364	788,740	9,999,728
Royalston	844,493	279,114	157,436	452,666	1,733,709
Russell	1,277,140	255,957	1,047,501	242,900	2,823,498
Rutland	4,436,949	901,075	1,871,151	1,945,739	9,154,914
Salem	48,228,214	24,679,932	18,930,757	1,937,021	93,775,924
Salisbury	9,125,849	939,823	3,847,312	746,388	14,659,372
Sandisfield	1,202,306	140,383	95,000	86,552	1,524,241
Sandwich	27,371,578	8,598,465	4,406,493	3,548,095	43,924,632
Saugus	32,421,856	9,178,945	9,175,838	4,404,197	55,180,837
Savoy	587,276	607,268	98,698	106,591	1,399,833
Scituate	26,525,966	6,641,430	9,296,433	5,391,842	47,855,671
Seekonk	19,332,348	6,114,528	3,366,188	712,430	29,525,493
Sharon	28,562,165	8,500,086	4,577,133	2,372,735	44,012,119
Sheffield	4,540,748	353,249	659,647	298,929	5,852,573
Shelburne	1,670,803	309,486	361,375	323,413	2,665,077
Sherborn	11,188,796	955,110	892,618	762,168	13,798,692
Shirley	4,424,714	4,845,080	942,933	863,207	11,075,934
Shrewsbury	32,224,086	10,600,835	9,302,066	8,130,353	60,257,340
Shutesbury	2,605,201	931,531	357,717	331,986	4,226,435
Somerset	25,910,302	4,720,989	5,831,183	3,435,657	39,898,131
Somerville	56,486,783	62,343,758	28,729,612	6,157,088	153,717,241
S. Hadley	14,585,167	8,949,209	5,291,441	1,407,942	30,233,759
Southampton	4,638,823	3,112,780	1,237,243	686,242	9,675,088
Southborough	16,915,287	3,381,758	3,273,751	1,820,599	25,391,395
Southbridge	8,422,097	17,813,748	7,474,623	2,001,668	35,712,136
Southwick	8,037,984	1,249,874	1,777,029	1,373,959	12,438,846
Spencer	6,382,026	2,480,846	2,783,334	420,778	12,066,984
Springfield	106,688,830	245,974,458	42,498,239	2,500,000	397,661,527
Sterling	8,167,487	808,564	3,295,429	1,833,385	14,104,865
Stockbridge	3,642,794	152,613	900,000	762,246	5,457,653
Stoneham	26,944,617	8,089,703	11,490,084	2,342,670	48,867,075
Stoughton	32,030,652	13,173,098	14,059,238	3,236,835	62,499,823
Stow	10,991,106	485,938	1,416,995	312,839	13,206,877
Sturbridge	9,914,311	2,136,573	3,436,456	1,289,445	16,776,785
Sudbury	40,063,013	5,791,423	4,648,847	2,741,021	53,244,304
Sunderland	2,821,874	1,687,208	683,480	221,630	5,414,192
Sutton	9,182,700	6,245,180	1,232,467	937,111	17,597,458
Swampscott	22,796,791	4,067,197	6,442,048	1,303,200	34,609,236
Swansea	15,025,714	7,574,949	2,099,820	316,779	25,017,262
Taunton	40,066,078	47,648,071	22,588,717	11,148,796	121,451,661
Templeton	3,773,726	1,395,417	2,502,357	550,787	8,222,287
Tewksbury	35,975,838	16,051,866	10,169,862	2,616,760	64,814,326
Tisbury	11,247,653	657,888	2,052,596	732,496	14,690,634
Tolland	475,456	87,571	58,000	16,926	637,953
Topsfield	10,636,631	1,527,117	2,172,507	3,783,566	18,119,821
Townsend	8,980,225	1,422,234	1,197,054	776,810	12,376,323
Truro	5,950,199	510,587	948,240	960,154	8,369,180
Tyngsborough	13,351,065	7,630,555	2,022,008	3,120,837	26,124,465
Tyringham	711,020	89,735	67,100	50,146	918,001
Upton	5,988,515	643,357	2,105,609	605,962	9,343,443
Uxbridge	10,834,641	10,959,766	2,970,782	1,859,438	26,624,627
Wakefield	33,050,644	9,984,385	12,801,688	1,595,288	57,432,005
Wales	1,587,645	968,951	284,065	98,240	2,938,901
Walpole	28,339,892	8,951,194	9,177,144	2,162,082	48,630,312
Waltham	90,354,249	21,086,099	32,479,897	2,992,726	146,912,972
Ware	7,524,985	10,136,264	1,788,000	1,741,100	21,190,349
Wareham	19,440,978	15,518,425	7,961,272	1,223,349	44,144,024
Warren	3,457,506	785,557	1,188,612	292,887	5,724,562
Warwick	756,348	266,967	68,100	155,061	1,246,476
Washington	499,394	245,505	101,100	100,297	946,297
Watertown	44,600,121	13,168,884	16,708,860	2,472,125	76,949,990
Wayland	30,446,925	4,791,172	4,916,060	2,931,520	43,085,677
Webster	12,116,607	9,975,356	5,884,222	887,549	28,863,734
Wellesley	48,661,844	7,224,412	8,650,669	3,567,917	68,104,842
Wellfleet*	6,898,370	441,302	1,226,113	1,689,253	10,255,038
Wendell	940,197	353,946	271,177	68,222	1,633,542
Wenham	6,266,927	560,343	939,307	934,578	8,701,155
W. Boylston	7,929,418	4,225,468	1,425,000	875,655	14,455,541
W. Bridgewater	10,228,213	3,181,800	2,307,686	355,609	16,073,308
W. Brookfield	2,726,620	515,046	700,000	958,921	4,900,587
W. Newbury	5,685,908	377,969	1,185,932	866,511	8,116,320
W. Springfield	32,063,627	17,338,931	9,222,855	4,162,735	62,788,148
W. Stockbridge	2,523,106	147,786	325,072	609,876	3,605,839
W. Tisbury	6,006,709	913,086	655,180	372,137	7,947,113
Westborough	30,168,588	5,237,482	12,802,145	2,263,990	50,472,204
Westfield*	32,113,084	32,670,317	15,649,104	2,206,464	82,638,969
Westford	36,989,192	13,173,797	6,407,572	2,819,090	59,389,651
Westhampton	1,899,148	773,088	212,000	92,631	2,976,867
Westminster	7,715,711	831,793	1,453,000	1,867,852	11,868,356
Weston	32,799,830	3,745,032	6,537,000	2,669,391	45,751,253
Westport	12,948,198	5,525,012	3,287,603	699,118	22,459,932
Westwood	31,339,145	3,928,260	6,939,066	2,064,959	44,271,430
Weymouth	50,629,732	30,621,835	24,574,148	1,501,800	107,327,515
Whately	2,303,206	502,261	353,000	180,200	3,338,667
Whitman	12,229,425	2,426,876	5,580,993	2,632,230	22,869,525
Wilbraham	17,394,092	1,459,521	4,595,744	1,274,831	24,724,188
Williamsburg	2,461,426	864,494	648,597	263,356	4,237,873
Williamstown	8,301,108	2,106,970	3,765,805	877,099	15,050,982
Wilmington	35,488,906	7,145,982	5,887,226	1,141,824	49,663,938
Winchendon	5,952,136	13,010,260	2,597,521	1,497,844	23,057,760
Winchester	38,923,152	5,470,425	8,951,618	2,960,658	56,305,853
Windsor	815,222	240,008	127,800	196,271	1,379,301
Winthrop	12,404,076	10,596,288	7,441,011	2,089,193	32,530,568
Woburn	50,325,023	13,611,190	20,900,492	4,457,189	89,293,893
Worcester	135,257,015	200,086,129	72,962,689	6,263,656	414,569,489
Worthington	1,306,538	185,732	154,131	277,154	1,923,555
Wrentham	14,371,197	5,123,027	1,963,500	2,750,908	24,208,633
Yarmouth	30,771,228	1,680,679	19,383,671	4,833,297	56,668,875
State totals	**7,507,564,357**	**4,249,577,232**	**2,658,658,185**	**789,159,871**	**15,204,959,646**

*FY00 data is used as an estimate for these communities.

Note: State aid to cities and towns does not include regional school districts.

Source: Tax rate recapitulation sheets; budget revenues.

Table 2

Municipal Revenue Components

The Additional Assistance program currently provides aid to 159 communities and is another general purpose financial assistance program. Since FY92, these aid amounts have been level funded.

Reimbursement formulas provide full or partial funding for program costs incurred in prior years. Reimbursements include funds for school transportation; school construction; tuition of state wards; highway maintenance; property tax exemptions for veterans, blind persons, surviving spouses, and elderly; reimbursement for certain types of state-owned land exempt from property taxes; police career incentives; and urban renewal projects.

In addition to reimbursements and distributions, certain programs are designated as "offset items." These items are amounts that constitute categorical aid, i.e., funds that must be spent for specific municipal programs. Offset items include funds for local public libraries, racial equality, aid to reduce class size and school lunch.

Local Receipts

Local receipts vary greatly from municipality to municipality depending on the types of services offered and fees collected. The most common local receipts are motor vehicle and room occupancy excise; fines, licenses and permits; charges for water, sewer and trash services; departmental revenues; penalties and interest on taxes; and investment income. Depending on the accounting options chosen at the local level, local receipts are either paid into the community's general fund or reserved for a specific departmental use.

Other Revenues

Other available funds include all other revenues that do not fall into one of the other three categories. Among the more common types of revenues in this category are: free cash, stabilization funds, overlay surplus, trust funds and other reserves.

In *Table 1*, we show the historical breakdown of the local revenue components by category for FY86–FY01. *Figure 1* shows the differences between actual total local revenues and those same

continued from page three

revenues calculated in constant FY86 dollars. For an individual breakdown for each community's FY01 local revenue components, see *Table 2*.

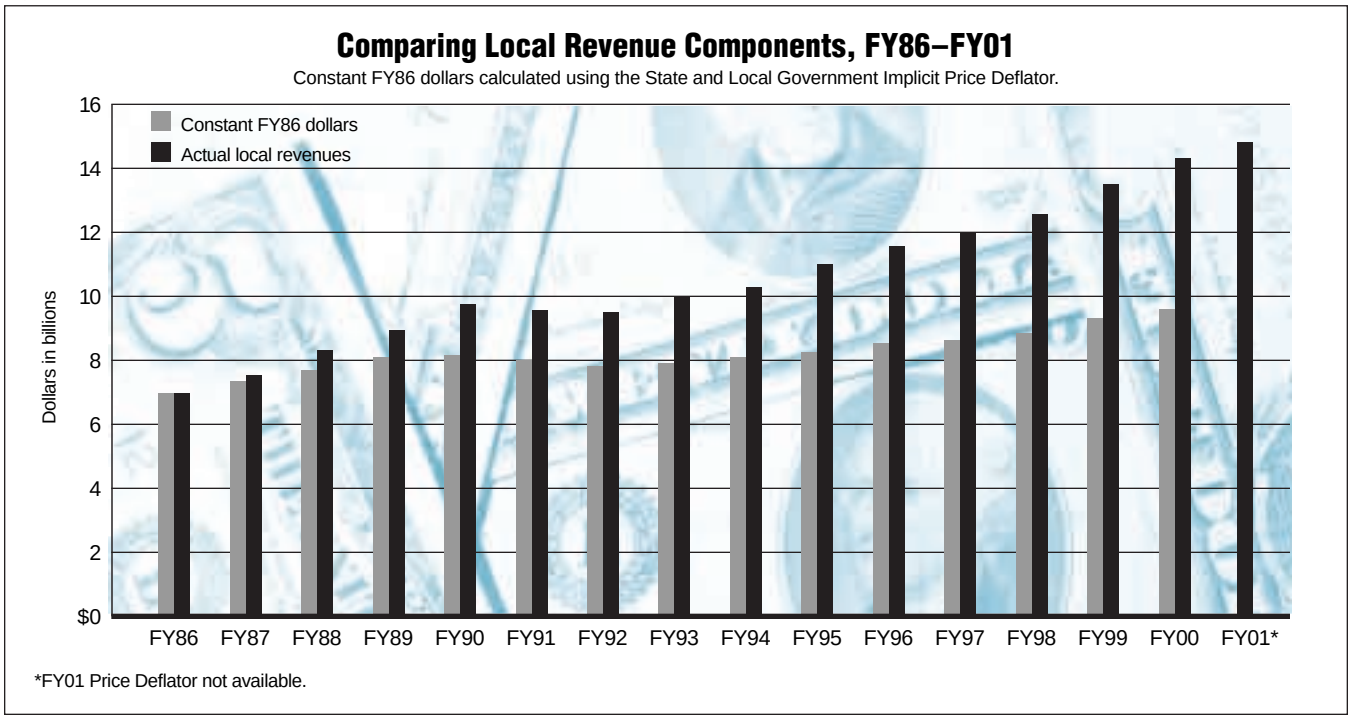
Findings

The implementation of Proposition 2½ limited the property tax as a revenue source for Massachusetts municipalities. In spite of this, the property tax continues to generate about half of local revenues. However, it is important to note that municipal reliance on property taxes has shifted over time. In FY81, for example, property tax revenues made up 58 percent of the state total. Communities relied the least on property taxes as a source of revenue in FY88 when they accounted for only 46 percent of local revenues. From FY92 through FY98, the total property tax levy averaged 52 percent of all local revenues. Since FY99, this percentage has begun to decline slightly.

State aid, on the other hand, has increased over the past few fiscal years. The second largest source of local revenues, state aid represented almost 28

continued on page seven

Figure 1



DLS Update

Drinking Water Grants

The Massachusetts Department of Environmental Protection recently announced two grant award programs: the Wellhead Protection Grant Program and the Technical Assistance/Land Grant Management Program for source water protection. For the Wellhead Protection Grant Program, $380,000 is expected to be available during this funding round. All community public water systems and non-transient non-community water systems that serve schools are eligible to apply. $330,000 is expected to be available for the Technical Assistance/Land Grant Management Program. Public water systems and technical assistance providers, such as regional planning agencies, conservation districts and watershed organizations, etc., are eligible.

Requests for Responses were available as of May 1, 2001. Proposals for both programs are due by June 29, 2001. For more information, contact the grant program managers at (617) 292-5727 (Technical Assistance/Land Grant Management Program) and (617) 556-1070 (Wellhead Protection Grant). Also, check out the Drinking Water Program's website at www.state.ma.us/dep or visit www.Comm-PASS.com.

Schedule A Reduced

The Division of Local Services (DLS) is planning to reduce the size of the Schedule A from 52 pages to under 20 pages. DLS hopes to have the new Schedule A ready for municipalities when they submit their FY01 data on actual revenues and expenditures.

This year, DLS is moving all its applications and data to new computer systems that can better address upcoming and long-term e-government goals. These goals include reducing the 52-page version of the Schedule A to make submission faster and easier. DLS will distribute the new format of the automated Schedule A on diskette and over the Internet. For FY02 data, DLS will provide online submission, error checking, and help systems for local officials.

A draft of the new version is now under review by local officials and state and federal agencies. When approved, DLS will release the new format so communities that have programs for Schedule A preparation in their accounting software can make adjustments. Where reprogramming for the upcoming Schedule A is costly or difficult, DLS will accept submissions in the older format, giving communities an extra year to adjust.

Acceptance of Personal Property Gifts

M.G.L. Ch. 44 Sec. 53A sets out rules and procedures relating to the acceptance of gifts of money or grants to cities and towns. A new section, Sec. 53A½, was recently enacted, which sets out rules and procedures relating to the acceptance by cities and towns of gifts of personal property. Under the new provisions, the board of selectmen, town council, or city council, with the mayor's approval if required by charter, may now accept such gifts. The gift may be used for the purpose of the gift and, if no restrictions are attached, for whatever purpose the selectmen or council may choose. This amendment became effective December 13, 2000. ■

Municipal Revenue Components **cont'd. from pg. six**

percent of all revenues in FY01. In the aggregate, state support of cities and towns, primarily through education and lottery aid, has risen steadily since the local aid cuts of FY90–FY92.

For the ninth consecutive year, Cherry Sheet receipts increased significantly. FY01 state aid to municipalities and regional school districts totaled $4.859 billion, an increase of $320.5 million or 7.1 percent over FY00. Chapter 70 aid to education increased $187.1 million to $2.990 billion. Lottery aid increased $60 million to $730 million.

There is also a large degree of variation in communities' dependence on state aid as a source of local revenues. State aid to municipalities differs in large part due to the formulaic basis of many of the aid programs.

Since the passage of Proposition 2½, local receipts have become more important as a source of local revenue. Between FY82 and FY91 they grew from 12.9 percent to almost 20.0 percent. However, from FY97–FY01, local receipts averaged 17.5 percent of all local revenue.

The final category of local revenue components, all other sources, has remained a relatively small percentage of the state total. In FY01, the "other" category accounted for about 5.2 percent of all local revenues. ■

by Joan Grourke
data provided by Debbie Ferlito

Q&A **continued from page two**

executive approval is necessary to implement any increase in pensions as specifically set forth in the statute. Executive approval is not a ministerial act and is a separate issue from the appropriation of funds to increase pensions. *De Nunzio v. City Manager of Cambridge*, 341 Mass. 420 (1960). Approval by a city manager involves the exercise of judgment or discretion which cannot be compelled by the courts or the city council. ■

by James Crowley

DLS Profile: Municipal Data Bank Staff

Hector Diaz-Valasis, Dora Brown, Debbie Ferlito, Jared Curtis (standing, l to r) and Elise Sandel of the Municipal Data Bank.

The Municipal Data Bank/Local Aid Section is part of DLS' Municipal Data Management/Technical Assistance Bureau (MDM/TAB). In addition to maintaining the Data Bank, this section coordinates the process of preparing and distributing the Cherry Sheet state aid estimates and administers a number of other state aid programs. Data Bank staff respond to inquiries regarding local aid and municipal finance from state and local officials as well as private citizens. They also assist requestors in defining their data needs and in developing appropriate reports.

Lisa Juszkiewicz, a 16-year veteran of the Division of Local Services, was appointed director of the Municipal Data Bank/Local Aid Section last year. Prior to her appointment, Lisa worked as an analyst in the Local Aid Section, where she has been recognized for her work with Cherry Sheets, local aid distributions and other requests for various local aid data. Other veteran staff members include **Debbie Ferlito** and **Dora Brown**. Both Dora and Debbie have worked for the MDM/TAB for more than 16 years. Dora is primarily responsible for maintaining the Schedule A database and coordinates the exchange of data with other state and federal agencies. Debbie maintains databases on overrides, debt exclusions, and capital expenditures and also extracts most of the data used in *City & Town* Focus articles. In recognition of her meritorious service, Debbie received the Deputy Commissioner's Citation for outstanding performance as an employee in 2000. **Elise Sandel** assists Dora Brown with maintaining the Schedule A database and also updates socioeconomic and demographic data. She has worked in MDM/TAB for more than 23 years. Two newer employees include **Jared Curtis** and **Hector Diaz-Valasis**. Jared maintains the Cherry Sheet database and performs several functions related to the distribution of quarterly local aid payments. Hector is working with Access database software to create new data reports.

Lisa notes that "since our customers rely heavily on electronic information, we continue to enhance the format and functionality of the Data Bank website." ■

RetirementPlus **continued from page one**

fits. Over 80 percent of this year's applicants for RetirementPlus are utilizing the pre-tax payroll reduction installment option to pay their accelerated costs. These members' full accelerated costs must be paid and merged into their accounts before the MTRB will issue their first pension checks. If a school district reports late, or fails to provide complete and accurate data, retirees will not be paid on time.

More information about RetirementPlus and IRS pre-tax payroll reduction installments is available on the MTRS' website (www.state.ma.us/mtrb) or by calling (617) 727-3661. ■

Check it out … www.massdor.com

- ✔ Preliminary Cherry Sheets for FY02
- ✔ Municipal Finance Glossary
- ✔ Technical Assistance Brochure detailing DLS financial assistance/consulting services available to cities and towns
- ✔ FY02 Municipal Revenue Growth Factors for all cities and towns

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Joan E. Grourke, *Editor*

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