

City and Town

Navjeet K. Bal, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



A Publication of the Massachusetts Department of Revenue's Division of Local Services

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Data critical to good decision making

The [Municipal Data Bank](#) (MDB) on the Department of Revenue's website is an unmatched source for all manner of data relating to municipal finance, offering, in addition the general characteristics of each of the Commonwealth's 351 cities and towns, an extensive list of financial management best practices.

In the past year, the MDB has also become a popular destination for those seeking information on the local option meals and room taxes. I'm pleased to say that as of just last month, the MDB's [local options page](#) has been reorganized. The Local Options page is now one-stop shopping for lists of all local options available for enactment in cities and towns, as well as the communities that have elected adoptions.

This will prove especially helpful for municipal officials, and the public at large, seeking information on the number of communities that have adopted local option meals and rooms taxes. You now have in a single location all the data needed to track both the acceptance of these options and the revenue generated. For instance, the local option meals tax has now been accepted by 122 communities, who collectively have received about \$37.5 million in new revenue since the first quarterly distribution last November. These receipts can serve as a guide for other like communities considering adoption of this local option in the future.

And while on the subject of data, I want to reference next week's feature article focusing on new research done by DLS IT director Dave Davies -- the architect of DLS Gateway program -- on the data needs of the 213 communities in Massachusetts with populations of 13,000 or less. There is no doubt that accurate and efficient data collection will take on more and more importance, and that cities and towns need to have information technology plans no less than capital spending plans. Dave's research should get communities thinking about how they measure up, and what they need to do to stay on top of this fast-changing aspect of municipal governance. Look for Dave's story next week and more data driven news in each edition.

Robert G. Nunes

[Deputy Commissioner & Director of Municipal Affairs](#)

The Future of Small Town Computing: A “Cloud” or a “Digital Divide”?

David Davies, DLS Director of Information Technology

Municipal computing in New England is different than in most of the country. Elsewhere, data processing is usually done at the county or large city level. By comparison, most Massachusetts communities are small, both in population and budget, yet their elected and appointed officials are responsible for the full spectrum of municipal operations and the associated technology. With just a few software and hardware vendors marketing to or serving large or medium municipal governments, the high technology marketplace for small or, in Massachusetts' case, very small towns is extremely limited and continues to shrink. While municipal software and IT service options decline in number, the complexity associated with properly equipping and managing a secure municipal information resource is perpetually growing.

The Division of Local Services (DLS) is aware of the difficulties municipalities face when trying to keep up with changing technology. Most of our information, however, comes in through direct engagement with individual communities and is not necessarily representative or typical. Larger towns and cities normally have the benefit of professional IT managers and computer committees to manage and plan technology solutions. Smaller towns that make up the majority of Massachusetts municipalities usually do not have these resources. To accurately understand the particular needs of smaller municipalities and represent this perspective in discussions at various levels of government, DLS undertook a brief survey of towns with populations under 13,000 to better appreciate how they use technology and their outlook. How do town chief executives view technology plans for their community over the next five years? Are things essentially manageable when it comes to information technology or do they face difficult decisions?



About 25 percent, or 50 chief executives of the 201 towns under 13,000 residents, responded. The sample data show a dramatic difference in practice, planning, and outlook even within this set of small towns. Towns below 6000 population or below a \$16 million budget are openly struggling to cope with technology compared with larger or richer small towns. These differences of community size and tax base also correspond to the state's east-west geographic division, so that analyzing small towns east and west of I-495 leads to essentially the same divided response. This difference can be summarized in the following points where towns with budgets under \$16 million (25 towns) are considered small while those in this sample over \$16 million (25 towns) are considered medium.

- **Staffing:** 100 percent of small towns have no IT staff and less contracted services compared to medium towns, almost half of which have IT employees.
- **Security:** The majority of small towns are not confident that their essential data are secure from various threats, while 72 percent of medium towns' CEOs are confident in their protection.
- **Disaster Recovery:** Formal planning for maintaining business continuity through unanticipated disasters is not done generally in small-medium towns, but only a third as many small towns develop such plans compared to their medium counterparts.
- **Hardware Replacement:** Almost half of small towns depend on computer hardware over five years old, compared to 20 percent of medium towns. (Typical useful life of computers ranges from 3 to 5 years.)
- **Cloud Computing:** "Software as a service" over the Internet should be a logical strategic direction for small towns, but only 4 percent of small towns are currently trying some Internet-based applications for essential functions and only 13 percent are considering such technology for the future (compared to 33 percent of medium towns using and 58 percent considering Internet-based solutions.)
- **Broadband:** While most towns reported providing high speed Internet for all essential departments, 12 percent of small towns were still not fully connected. Only half of small towns had adopted acceptable use policies for such Internet and email use compared to 72 percent among medium towns.
- **Privacy:** Only 36 percent of small towns have adopted policies to protect personal information used in municipal data processing that, if disclosed to unauthorized persons, could result in costly remediation, litigation, and compensation. Some 72 percent of medium towns have adopted such policies.
- **Decision-makers:** In making technology choices for the future, small towns are more likely to rely on finance and executive department heads of varying technical ability to choose solutions without any central

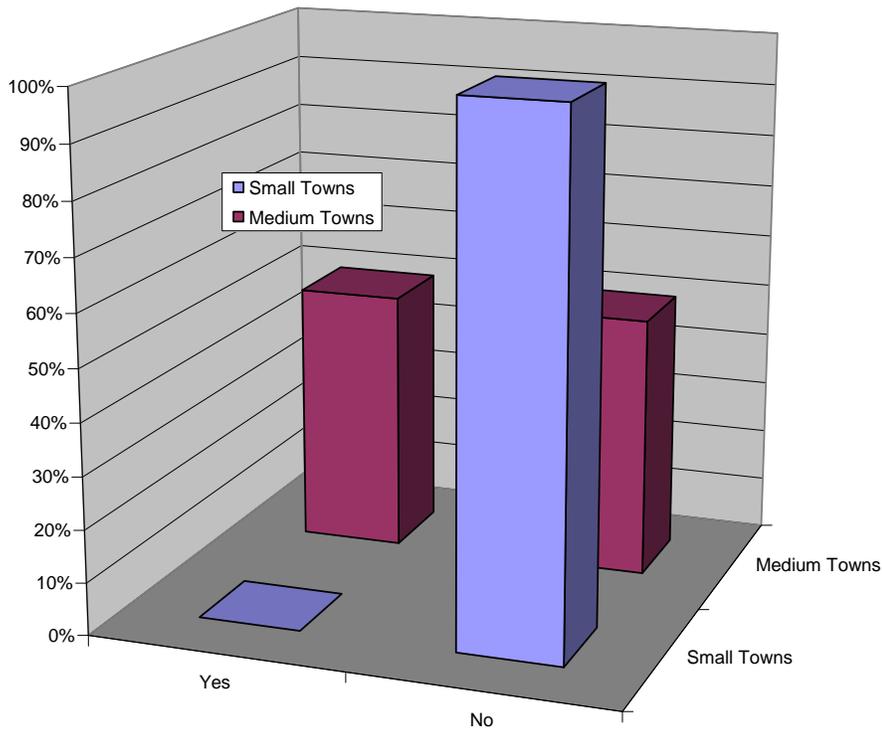
coordination. Only 13 percent of small towns work through a computer committee, while 38 percent of medium towns are so organized.

- **Future Plans:** Overall, only 50 percent of small towns consider their future information technology plans manageable and affordable over the next five years, compared to 82 percent of medium towns. Stated another way, half of small towns, in the opinion of their CEO's, cannot afford or manage information technology in the immediate future but have no other option to conduct essential municipal operations. One small town explained affordability by saying, "Our future use of technology is defined as affordable. If we can't afford it, we don't upgrade." Unfortunately, firms that make computers, operating systems, and other components have a way of making upgrades compulsory, every few years.

The Sample

Towns under 13,000 residents comprise 57 percent of all Massachusetts municipalities. The 50 responding towns are uniformly distributed geographically across the Commonwealth, so that all regions have representation. Overall, the towns range from municipal budgets of \$111 million to \$600 thousand and from populations of 12,250 to 96. The average budget is \$19.5 million, and the average population is 5,600. Medium-small towns have an average budget of \$32 million and an average population of 8,700, while small towns have considerably less with an average budget of at \$6 million and population of 2,400.

Any IT Staffing? -Small & Medium Towns



IT Staffing

The sample indicates that 76 percent of towns under 13,000 have no IT staff. 70 percent of all towns this size have arranged for vendors to provide some IT services, but a quarter of these towns consider those services unaffordable. The vast majority of towns in this size category expect IT staffing to remain as it is in the next five years, 92 percent of small towns and 25 percent of medium say staffing will not increase.

As one small town of 1,200 residents reported:

Small towns need the technical assistance for determining an affordable plan to design and implement the most efficient and effective computer setups (networking, firewalls, data protection, purchasing equipment (scanners) and then training in how to use it).

A town of 3,200 added:

We seem to do OK, at the present time, to be able to deal with technology such that it really helps us do our job. However, there is no coordinated approach. We depend on each dept. head to deal with their needs, even though they don't necessarily fully understand them. We depend on an outside vendor to help us with problems, but if he

isn't available, we wait which in some cases can essentially shut us down. We are big enough to be able to use technology, but too small to afford either a part time IT person or share with neighboring towns. How about (when financial times are better for the Commonwealth) to fund a circuit rider tech person which could help 2, 3, or 4 towns at a time with our same problem. We would be willing to partially pay for such a person.

Protecting Essential Data

Computer users often underestimate potential threats and overestimate the adequacy of their protection when asked about data security. In general, if nothing terrible has happened so far, it is easy to assume that all is well. Therefore, when 54 percent of CEO's of small towns say they lack confidence that their essential financial and executive data are secure, it is safe to say that they are not only correct but the situation is even worse than they imagine. When, overall, 58 percent of all sampled communities say they are confident their data are secure from all threats, but 76 percent admit they have no IT disaster plan, and, of those who do have a plan, most have never tested it, a firm argument emerges that many if not most small-medium sized communities are unintentionally putting at risk the data that are the foundation of their finances.

Hardware Replacement

Three comments, one from a North Shore community of over 7,500 residents and two from small towns under 1,600 residents point out the great divide between the medium and small in acquiring up-to-date hardware:

Medium:

We have established a capital technology program that covers all town departments, including the schools, library, police, town hall, etc. that specifies computer and server replacement schedules. This program has been quite successful and keeps our hardware and software current.

Small:

(1)...employees have individual desktop computers that are not connected to a network. ... We intend to add upgraded equipment to many of the offices in the next fiscal year if financing is allowed. Most of our computers are close to 10 years old.

(2) At this point equipment is old and it is done individually with no plan to network... We will limp by but we aren't set up to best utilize the technology available.

Internet-Based Applications

However one defines the concept, “cloud” computing will soon emerge as the lowest cost, most manageable approach for most municipalities. For communities without professional IT staffing, without the ability to regularly replace hardware and system software, and without the financial resources to contract for on-site vendor support, applications delivered over the Internet and managed by experts in a central or regional location are the obvious direction for most of the communities sampled in this survey. Data are stored, backed up, and protected by professionals in datacenters, not on a PC in the unlocked department in the historic town hall. The greatest need for this approach is among the smallest and poorest communities, but, ironically, these communities are also least knowledgeable about this potential solution. Virtually none reported they are contemplating moving in this direction in the next five years.

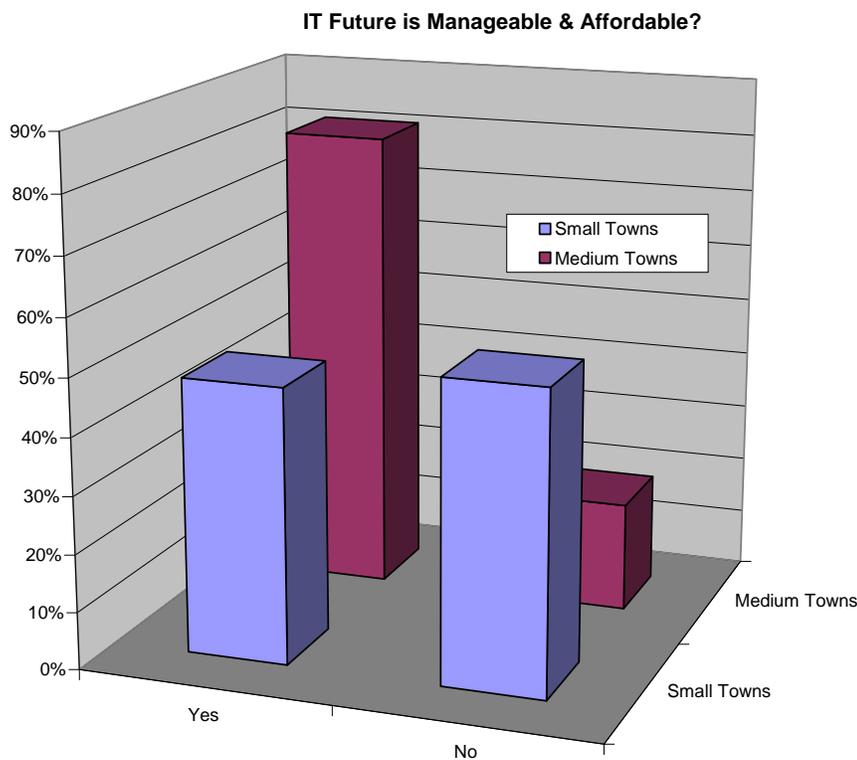
In a panel discussion on cloud computing at a recent digital government conference in Boston, industry experts speculated that as larger cities successfully introduced versions of cloud computing the knowledge and benefits would filter down to smaller towns. As this survey suggests, larger communities are generally satisfied with their IT investment and plans, so that introduction of a very different approach is many years away (barring some dramatic change such as the disappearance of major software vendors upon which they currently rely). Actual results from the filtering-down-to-small-town process, therefore, could be decades away under this top-down scenario.

Conclusions

For small towns, all trends associated with municipal information technology are against continuance of the traditional town hall-based network or stand-alone PC running applications and storing data. The need for knowledgeable IT support, whether through employees or consultants, continues to grow as systems get ever more complex and as users expect access to essential data regardless of departmental ownership. The threats to data security are on the increase, as are the penalties and liabilities for unintended disclosure. Small town financial resources are not increasing at the same rate, if they are increasing at all. The number of software vendors serving the small town market is decreasing, and prices for products and services are increasing to enable firms to make a profit satisfactory to their investors or at least adequate to stay in business. Public demand and expectations for Internet-based services to spare them a trip to town hall are increasing as larger communities routinely provide such services. With all trends running against status quo systems, something will have to give, if not now then within the next few years. Regionalization and/or Internet-based “Cloud” applications appear to be the only alternatives worth consideration.

The inefficiencies, limitations, and dangers of small-scale data processing in each town hall would, in the absence of strong home rule traditions, steer localities to regional solutions for assessing, accounting, collection, and other governmental operations. If home rule control is still important to residents and town officials, Internet-based applications with programs and data residing on professionally-managed, centrally-located servers are the logical alternative. What currently prevents movement toward that logical alternative? Some answers are:

1. **Cost** – The price points, which are based on contracts and proposals known to us or published on the Internet, for Internet-based municipal management applications from established vendors are normally unaffordable for small towns.
2. **Knowledge** – Small towns must rely on proven and familiar solutions and typically lack the knowledge to confidently adopt newest technologies.
3. **Size** – Small towns individually cannot easily attract vendor interest or negotiate terms that reflect economies of scale.



DLS Assistance

The Division of Local Services, recognizing the impediments to Cloud computing for small towns bulleted above, has been actively investigating and trying to facilitate strategies that could result in successful implementations of Internet-based financial applications in the smallest towns. Investigations of secure

hosting options have included a direct state role (which might involve chargebacks) and private hosting (which might be very competitive compared to standard state chargeback rates). Broadband Internet access is well on its way to being universally available in the Commonwealth, as this survey's results suggest, and will not be a factor when a workable system is ready for implementation. Beyond the basic hosting and security infrastructure, the critical gap is the absence of Internet-ready governmental financial management software affordable for small towns with adequate provisions for training and support. DLS works closely with and advises the Community Software Consortium (CSC), a group of about 70 Massachusetts towns that jointly purchase and develop software and services for their own use. The CSC is planning Internet versions of its current software for real and personal property assessment, billing and collection, and tax administration. As a foundation for an integrated financial management system, DLS has been searching for a fund accounting system that is or could be made UMAS compatible, is affordable for the smallest communities, is or can be made an Internet application serving multiple towns, and ideally can be turned into an open source project where enhancements can be freely shared. As ambitious as that sounds, there are some possibilities still under review. Application software for a cloud solution can of course be found or offered by vendors or organizations outside of the CSC, but the problem is not solved unless the solution is affordable. Perhaps a creative pricing and service model will emerge from the vendor community in response to this small town demand.

DLS is not a pioneer in advocating this strategic direction. The cost, efficiency, and security advantages are obvious to many. The Regionalization Advisory Commission's Municipal Finance Subcommittee made the following recommendation in their final report this spring:

Expand and Replicate the Computer Software Consortium Model. *The state should develop an integrated financial management software program with applications for budgeting, accounting, assessing, collections, cash receipts, payroll, IT risk management, purchasing and vendor warrants. After an initial state outlay for development costs, the annual maintenance and enhancements costs could be funded from modest assessments to user communities. The software would be internet-based to allow for centralized data storage, security and administration. To lower costs, the state could host the application on the Commonwealth's IT infrastructure or subsidize other storage methods. The system could be developed so that it is compatible with and data flows seamlessly into the DLS Gateway system used for key state regulatory functions such as setting tax rates, certifying new growth and free cash, submitting Schedule A financial reports and generally interfacing with DOR systems. To lower costs, it may be possible to start with an existing accounting package ... and integrate the appraisal and collection software of the CSC with this accounting package to create an integrated, internet based financial management software.*

As one example of what is being done elsewhere, [IBM has teamed up with municipal associations in Michigan and New York to advance cloud computing for smaller municipalities](#). Whether the costs involved in this demonstration project cross the affordability threshold of very small Massachusetts communities may be an open question, but the point is, in this example, communities in New York and Michigan are aiming at a better, more sustainable future for small town information technology. Massachusetts has many of the pieces in place to organize similarly workable, less costly solutions for its smaller towns. The survey results reported above suggest problems of sufficient extent and seriousness to justify the effort.

New State Incentive Grant Program To Fund Regional Public Health Districts

Geoff Wilkinson, Senior Policy Advisor, Dept. Public Health

Massachusetts has received a new five year federal award to develop regional public health districts through an incentive grant program, which will be operated by the state [Department of Public Health \(MDPH\)](#). Groups of cities and towns are eligible to apply for planning grants of up to \$40,000 to develop plans to share staff and services to improve the scope and quality of local public health services for their combined populations. Planning grant proposals will be due to MDPH at the end of February, and awards will be announced in March. MDPH expects to fund 8-10 planning grants.

The program is eligible for groups of municipalities interested in starting new districts and for existing districts that want to expand. Planning grant applications may be submitted by lead municipalities or by [Regional Planning Agencies](#) or Councils of Governments acting as fiscal agents for groups of municipalities applying together. It is not necessary for all municipalities applying for a planning grant to be fully committed to participating in the prospective public health district. Planning grants are intended to help engage appropriate stakeholders, secure commitments, and develop plans for how each district would operate.

Municipal groups selected in March to receive planning grants will be eligible to compete later in 2011 for multi-year operating grants. MDPH expects to provide extended support to enable 6 of the originally chosen 8-10 groups of municipalities to form districts beginning late in 2011. Each of these 6 districts will receive five years of flexible operating support—three years at full funding, followed by two years of reduced funding, leading to district self-sufficiency. Full funding per district will range from \$75,000 to \$150,000 annually. Additional technical assistance will be available to each of the 6 funded districts. Details about planning grant activities and performance standards that districts will be expected to meet will be included in the Request for Responses that MDPH will post to [Comm-Pass](#) before December 31, 2010. An updated note will also appear in City and Town when that post is ready; however we suggest you start local conversations immediately.

The program is intended to address gaps in the capacities of Boards of Health and health departments to protect and promote public health through food protection, sanitary code enforcement, disease prevention and response, and policies and programs aimed at smoking, obesity, health disparities, underage drinking, and other health threats. The program is funded under the 2010 national health care reform law as part of the [U.S. Centers for Disease Control and Prevention \(CDC\)](#) “Strengthening Public Health Infrastructure to Improve Health Outcomes” initiative. For more information, contact Geoff Wilkinson, Senior Policy Advisor in the Office of the Commissioner at MDPH, at geoff.wilkinson@state.ma.us.

[RFR #107212 - Public Health District Incentive Grant Program - December 28, 2010](#)  (Below)



Massachusetts Department of Public Health

REQUEST FOR RESPONSES #107212

Public Health District Incentive Grant Program

December 28, 2010

The Massachusetts Department of Public Health (MDPH) has today issued a Request for Responses (RFR) for the Public Health District Incentive Grant Program. The Program is funded under the federal Patient Protection and Affordable Care Act of 2010 as part of the U.S. Centers for Disease Control and Prevention (CDC) “Strengthening Public Health Infrastructure to Improve Health Outcomes” initiative.

The purpose of the program is to provide financial support for groups of municipalities to enter into formal, long term agreements to share resources and coordinate activities in order to improve the scope, quality, and effectiveness of local public health services for their combined populations. MDPH has received a five year award from CDC for the program. The RFR seeks planning grant proposals from applicants representing groups of municipalities who seek to form public

health districts. Planning grant recipients will be eligible to submit proposals by September 30, 2011 under an additional RFR process to receive multi-year implementation grants.

The RFR is posted on Comm-Pass (document #107212). This notice is being sent for distribution through the Health and Homeland Alert Network (HHAN) and through the five statewide Massachusetts public health professional associations that comprise the Coalition for Local Public Health.

To review the RFR on Comm-Pass:

Go onto the Internet to address: www.comm-pass.com. Click on the Solicitations tab near the top of the page. Click on [Search for a Solicitation](#). Enter **107212** into the Document Number field, then press Search. [There are 2 Solicitation\(s\) found that match your search criteria](#) will appear at the top of the screen. Click on this link. Click on the eyeglasses on the top line, OPEN, to view the RFR summary. Click on the Specifications tab to download and view the complete RFR document.

Parties that expect to submit a planning grant application for the District Incentive Grant program are requested to notify MDPH of their intent by sending an email to geoff.wilkinson@state.ma.us by Monday, January 24, 2011. Letters of intent are not required as a condition to submit planning grant proposals.

MDPH will hold four bidder's conferences across the state to answer questions about the Public Health District Incentive Grant Program. Interested parties are encouraged to attend any of the following meetings:

Southeastern Massachusetts and South Metro Boston: January 10, 2011, 10:30 – 12:00 pm, Middleborough Town Hall, 10 Nickerson Ave., Middleborough, MA

Northeastern Massachusetts and North Metro Boston: January 10, 2011, 2:00 – 3:30 pm, MDPH Northeast Regional Health Office, Tewksbury Hospital, Saunders Building, 365 East Street, Tewksbury, MA

Western Massachusetts: January 11, 2011, 11:00 am – 12:30 pm, Berkshire Athenaeum (Pittsfield Public Library), One Wendell Avenue, Pittsfield, MA

Central Massachusetts: January 13, 2011, 11:00 am – 12:30 pm, Worcester Health Department, 25 Meade St., Room 109, Worcester, MA

Two New IGRs Now Available on Motor Vehicle and Boat Excise Bills

These two newest Informational Guideline Releases (IGRs) both concern excise billing and supersede previous IGRs as noted below.

10-209 Motor Vehicle Excise Bills (Supersedes IGR 04-210): Amended by Chapter 188, § 55 of the Acts of 2010, this Informational Guideline Release (IGR) sets forth requirements for the content of motor vehicle excise bills. The bills have been revised to reflect a change made by the 2010 Municipal Relief Act in the required content of motor vehicle excise bills. All excise bills must now state the due date. See Section II-A-7 and Model 1(MVE). Several clarifying changes have also been made to the excise bills and demands, particularly about payments, interest accruals and abatement applications not staying collection action. If possible, these clarifying changes should be implemented for 2011 billing. If they cannot be implemented for technical or other reasons, the language in IGR 04-210 may continue to be used.

10-210 Boat Excise Bills (Supersedes IGR 04-211): This Informational Guideline Release (IGR) sets forth requirements for the content of boat excise bills. The bills have been revised to reflect a change made by the 2010 Municipal Relief Act that requires motor vehicle excise bills to state the excise due date. Since the motor vehicle excise collection provisions apply to boat excises, boat excise bills must now state the due date as well. See Section II-A-7 and Model 1(BE). Several clarifying changes have also been made to the excise bills and demands, particularly about payments, interest accruals and abatement applications not staying collection action. If possible, these clarifying changes should be implemented for Fiscal Year 2012 billing. If they cannot be implemented for technical or other reasons, the language in IGR 04-211 may continue to be used.

For more IGRs or Municipal Law Publications please click [here](#).

Complete December 2010 Edition

Municipal Calendar

December 15: Taxpayer Deadline for Applying for Property Tax Exemptions for Persons If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to file applications for exemptions.

December 15: Accountant/Superintendent/School Committee Submit Amendments to End of School Year Report to DESE Last filing date to impact next year's Chapter 70 State Aid.

December 31: State Treasurer Notification of Quarterly Local Aid Payments on or Before December 31

December 31: Water/Sewer Commissioners Deadline for Betterments to be Included on Next Year's Tax Bill (M.G.L. Ch. 80, Sec. 13; Ch. 40, Sec. 42I and Ch. 83, Sec. 27)

December 31: Selectmen Begin to Finalize Budget Recommendation for Review by Finance Committee

December 31: Assessors Mail 3-ABC Forms to All Eligible Non-Profit Organizations

December 31: Collector Deadline for Mailing Actual Tax Bills For communities using the annual preliminary billing system on a quarterly or semi-annual basis, the actual tax bills should be mailed by this date.

January 1: Assessors Property Tax Assessment Date This is the effective date (not for exemption purposes) for statewide assessed value for all property for the following fiscal year.

January 31: DESE Notify Communities/Districts of Estimated Net School Spending Requirements for the Next Year As soon as the Governor releases the ensuing year's budget, ESE notifies communities/districts of the estimated NSS requirements. These figures are subject to change based on the final approved state budget.

February 1: Taxpayer Deadline for Payment of 3rd Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 3rd Quarter actual tax payment without interest, unless the actual tax bills were mailed after December 31. If mailed after December 31, the actual tax is due as a single installment on May 1, or 30 days after the bills were mailed, whichever is later.

February 1: Taxpayer Quarterly Tax Bills — Application Deadline for Property Tax Abatement According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on Feb. 1 unless actual tax bills were mailed after December 31. In that case they are due May 1, or 30 days after mailing, whichever is later.

February 15: Treasurer 2nd Quarter Reconciliation of Cash

February 28: Finance Committee Continue Budget Review and Develop Recommendations This date will vary depending on dates of town meeting.

March 1: DOR/MDM-TAB Notification of Cherry Sheet Estimates for the Following Year (pending action taken by the Legislature) The Cherry Sheet is an estimate of: 1) Receipts — local reimbursement and assistance programs as authorized by law and appropriated by the General Court; and 2) Assessments — state and county assessments and charges to local governments. All amounts listed on the Cherry Sheet are estimates. Actual receipts and charges are determined based on detailed formulas or guidelines for each program. Cherry Sheets are posted on the DLS website and updated at each juncture of the state budget process.

March 1: Personal Property Owner Submit Form of List This is a listing of all personal property filed by the owner with the Assessors each year for the purpose of determining taxes in the next fiscal year.

March 1: Non-Profit Organization Final Filing Date for 3-ABC Forms These must be filed on or before March 1 (this deadline may be extended by the Assessors). In no event may the extension granted be later than 30 days after the tax bill is mailed.

March 1: DOR/BLA Filing Deadline for Telecommunications Forms of List

Mark Your Calendar

MMA Annual Meeting: State and Local Economic and Budget Outlook Workshop Presented by the Division of Local Services, Friday January 22, 2010, first session, 2:00 - 3:30 p.m., Room 210, 2nd floor, Hynes Convention Center: This workshop will cover important issues in municipal finance and administration. The outlook for the state economy and its impact on cities and towns will be discussed, as will the need for accurate forecasting and capital budgeting in today's uncertain economy.

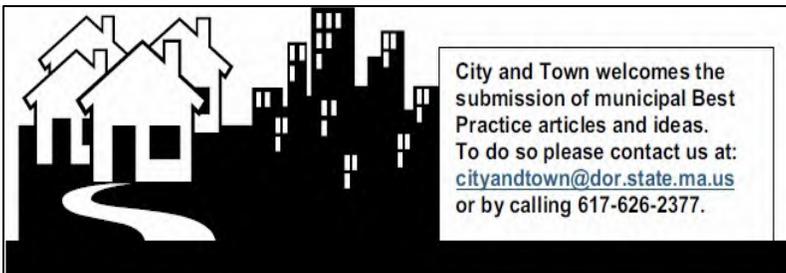
PANELISTS: Jay Gonzalez, secretary of the Executive Office for Administration and Finance & Navjeet Bal, commissioner of the Department of Revenue. **MODERATOR:** Robert Nunes, deputy revenue commissioner for the Division of Local Services.

The 32nd MMA Annual Meeting and Trade Show takes place January 21 and 22, 2011 at the Hynes Convention Center and Sheraton Boston Hotel. Click [here](#) for more information.

Course 101 Spring 2011 will be held as an early evening course in Natick from April 7th through May 12th. Classes will run from 4 PM to 7 PM and participants must attend a minimum of 5 out of the 6 evenings in order to qualify to take the exam at the end of the course. The basic assessor training course is mandatory for all newly elected or appointed assessors. Registration will open in late February. For more information regarding this training opportunity please contact Donna Quinn, Training Coordinator at 617-626-3838 or dlswebcontacts@dor.state.ma.us.



Please remember to update the online Local Officials Directory so that both municipal and state officials have accurate contact information.



City and Town welcomes the submission of municipal Best Practice articles and ideas. To do so please contact us at: cityandtown@dor.state.ma.us or by calling 617-626-2377.



City & Town

City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

S.J. Port, Editor

Marilyn Browne, Editor Emeritus

Editorial Board: **Robert Nunes**, **Robert Bilss**, **Zachary Blake** and **Amy Januskiewicz**

To obtain information or publications, contact the Division of Local Services via:

- website: www.mass.gov/dls
- e-mail: cityandtown@dor.state.ma.us
- telephone: 617-626-2377
- mail: PO Box 9569, Boston, MA 02114-9569