



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Supporting a Commonwealth of Communities

Meet DLS

March 25, 2025

DLS Overview

Sean Cronin

Senior Deputy for Local Services

croninse@dor.state.ma.us

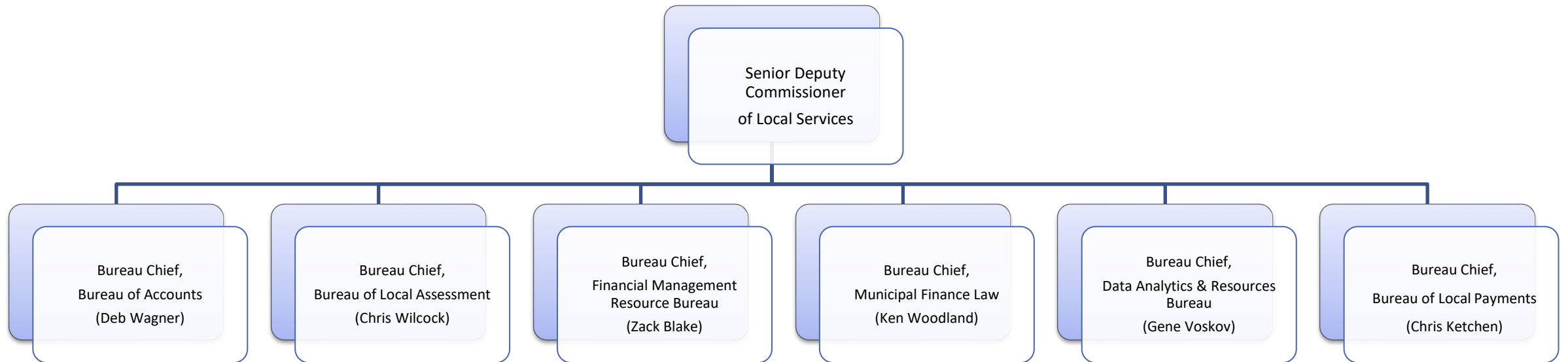
Mission

- ❑ **The Division of Local Services (DLS) promotes sound municipal finance management practices and supports local officials by providing guidance, training and oversight**

- ❑ **DLS is responsible for:**
 - The accuracy and quality of local accounting and treasury management
 - Ensuring the fairness and equity of local property assessment and taxation
 - Distributing local aid
 - Maintaining a comprehensive databank on local finances
 - Interpreting state laws that govern local finances
 - Providing Technical Assistance & Training

https://www.youtube.com/watch?v=rRRP2_thcKc

Organization



Goal

- ❑ Good balance between regulatory functions and technical assistance/guidance
- ❑ Ultimate goal is to assist municipalities with financial management



Supporting a Commonwealth of Communities

Bureau of Accounts (BOA)

Deb Wagner, Director of Accounts

wagnerd@dor.state.ma.us

Bureau of Accounts

The Bureau of Accounts has been assisting, teaching, regulating and overseeing the financial management of Massachusetts' local governmental entities for over 100 years. Every municipality has a field representative assigned to assist and oversee them.

The Bureau offers advice and instruction to local officials in:

- ☐ Sound accounting practices
- ☐ State Laws, regulations and requirements
- ☐ Procedures for borrowing, especially through our State House Note Program



Tax Rate

The Tax Rate Recapitulation (Tax Recap)

- ❑ The Tax Rate Recapitulation is a summary of a municipality's spending plan and proposed funding sources.
- ❑ The Recap, itself, is a four-page form that is accompanied by many support forms depending on financial make-up of the municipality.
- ❑ The Bureau reviews the document, its compliance with Prop 2½ limits, and then certifies resulting tax rates for residential, open space, commercial, industrial and personal property.

Related Links:

- [A Detailed Look at Setting the Tax Rate: Interactive video](#)
- [Completing the Tax Rate Recap Forms Webinar](#) (Video)

Tax Rate Recap

Final Tax Rate set.

Status: FORM APPROVED

ABINGTON - 001 2025

Jurisdiction: Abington - 001 Fiscal Year: 2025

PAGE 1 PAGE 2 PAGE 3 PAGE 4

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from IIe) 78,715,633.61

Ib. Total estimated receipts and other revenue sources (from IIIe) 35,809,478.48

Ic. Tax Levy (Ia minus Ib) 42,906,155.13

Id. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	90.2789	38,735,204.88	2,965,941,808.00	13.06	38,735,200.01
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	7.0159	3,010,252.94	230,494,492.00	13.06	3,010,258.07
Net of Exempt					
Industrial	0.8485	364,058.73	27,876,200.00	13.06	364,063.17
SUBTOTAL	98.1433		3,224,312,500.00		42,109,521.25
Personal	1.8567	796,638.58	60,998,000.00	13.06	796,633.88
TOTAL	100.0000		3,285,310,500.00		42,906,155.13

Balance Sheet / Free Cash

The Balance Sheet

- A balance sheet identifies a municipality's assets, liabilities and fund equity balances and illustrates financial position as of June 30.
- The Bureau reviews the document and certifies general fund surplus ("free cash") or enterprise fund surplus ("retained earnings") from it.
- Once "Free Cash" is certified it becomes an available fund that can be appropriated by the legislative body for any legal purpose

Related Links:

- [Introduction to Free Cash](#) (Video)
- [Webinar: Free Cash Upload & Certification Process](#) (Video)



Schedule A

The Schedule A or “the annual report”

- Schedule A is a statement of revenues, expenditures, other financing sources and uses, and changes in fund balance for all funds as of June 30. It is, basically, an annual profit and loss statement for a City or Town.
- The Bureau approves the report, the data from which is added to the DLS Databank, reported to the U.S. Census Bureau, and used by many State agencies and the State Legislature.
- Schedule A is required to be submitted by November 30th every year. Municipalities that have not submitted by February 15th will have their local aid withheld by the State beginning with the February payment and continue until the Schedule A is received

Schedule A Part 11

Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2024

SA001 | Schedule A Approved.

Status: FORM APPROVED

ABINGTON - 001 2024

Jurisdiction Abington - 001 Fiscal Year 2024 Go

	Item Description	General	Special Revenue	Capital Projects	Enterprise	Trust	Total
1	Total Revenue	66,020,361	9,843,552		8,356,728	594,942	84,815,583
2	Total Expenditures	65,233,098	8,548,676	3,467,924	6,202,725	18,770	83,471,193
3	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2)	787,263	1,294,876	-3,467,924	2,154,003	576,172	1,344,390
4	Transfers From Other Funds	1,129,153				472,000	1,601,153
5	Other Financing Sources		69,151	3,086,776			3,155,927
6	Transfers To Other Funds	272,000	200,000		1,129,153		1,601,153
7	Other Financing Uses						
8	TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7	857,153	-130,849	3,086,776	-1,129,153	472,000	3,155,927
9	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)	1,644,416	1,164,027	-381,148	1,024,850	1,048,172	4,500,317
10	Fund Equity (Retained Earnings) Beginning of Year	6,638,863	5,145,831	-2,678,354	9,285,930	4,804,207	23,196,477
11	Other Adjustments					228,632	228,632
12	TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11)	8,283,279	6,309,858	-3,059,502	10,310,780	6,081,011	27,925,426

Audit

The Independent Audit or “audit report”

- These statements are the product of an independent audit firm hired by the municipality.
- The audit report may include findings and opinions, financial statements, schedules and statistical tables.
- The Bureau reviews the report for consistency with unaudited reports received by the Bureau and to monitor financial management from an independent perspective.



[Related Links:](#)

[Overview of Municipal Audits Webinar](#) (Video)

Debt

Municipal Debt

- State House Notes Program - First established in 1911, this Program is a convenient, no-cost Note certification procedure for the issuance of short-term debt and long-term Serial and Refunding notes by a governmental entity and provides an alternative to the certification of Notes procedure by commercial banks.
- The Qualified Bond Program - This Program allows cities, towns and regional school districts to issue general obligation bonds with the state paying the debt service directly from the municipality's or regional school district's local aid. They benefit from the strength of the state's credit rating which results in lower interest rates on debt issuances than might otherwise not.



Related Links:

Video series: A Deeper Dive Into Municipal Debt

[View the full video](#) (26 minutes)

Bureau of Local Assessment (BLA)

Chris Wilcock, Bureau Chief

wilcockc@dor.state.ma.us

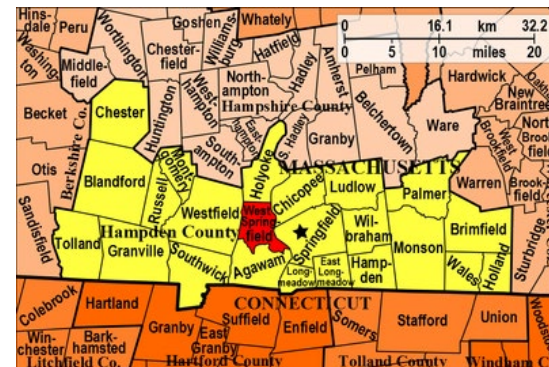
Bureau of Local Assessment

The Bureau of Local Assessment is responsible for:

- ✓ Regulation
- ✓ Oversight
- ✓ Assessor training
- ✓ Technical assistance in the areas of real and personal property valuation

Guidance is provided for:

- ✓ Classification of property
- ✓ Fair cash valuations
- ✓ Qualifying assessing personnel to classify property
- ✓ Tax mapping
- ✓ Capturing new growth
- ✓ Personal property valuations





Subject to Taxation

All property, real and personal, situated within the commonwealth, and all personal property of the inhabitants of the commonwealth wherever situated, unless expressly exempt, shall be subject to taxation...

Massachusetts General Laws

Chapter 59 Section 2

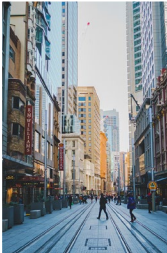
Classification of Property



Class 1 - Residential



Class 2 - Open Space



Class 3 - Commercial

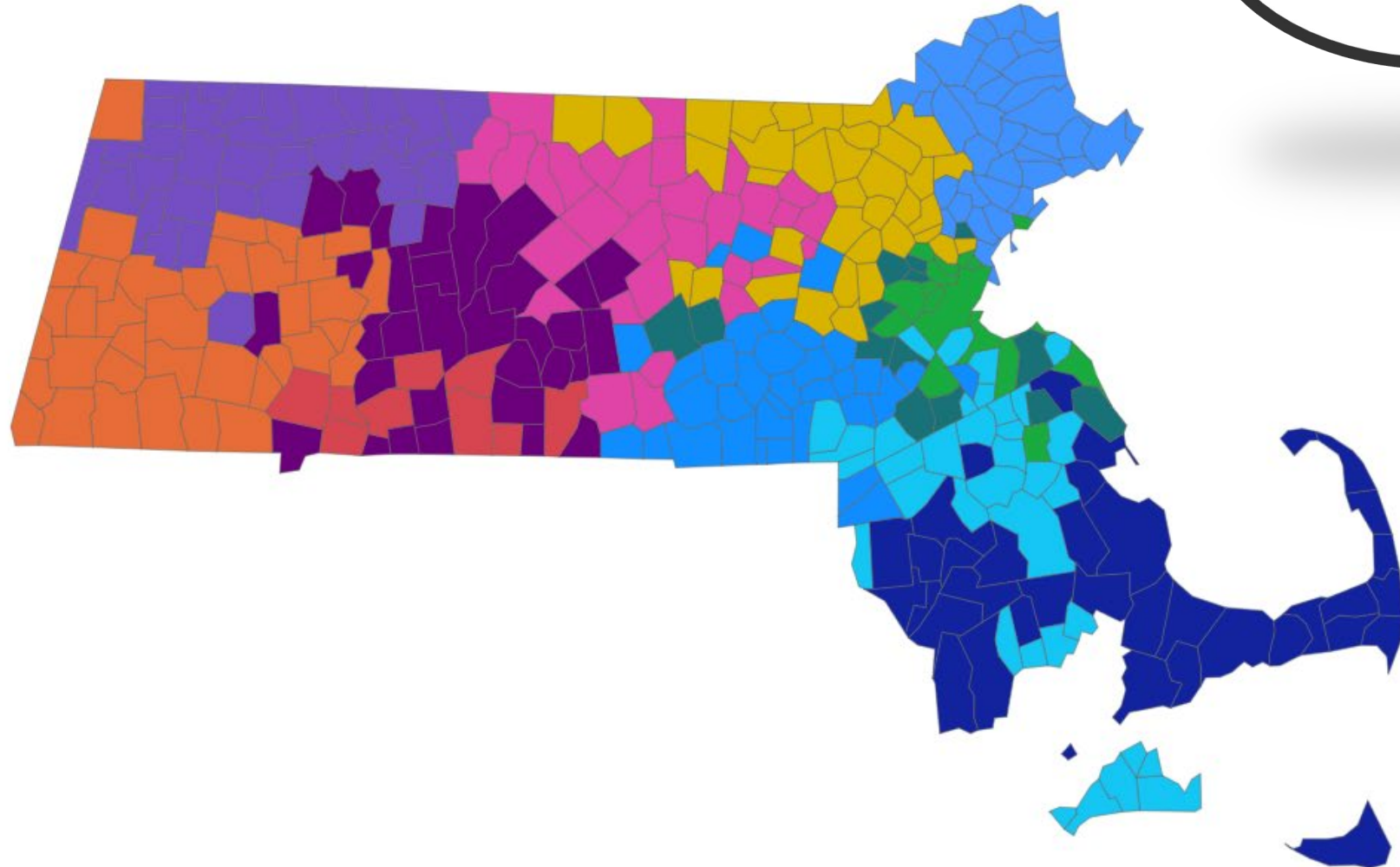
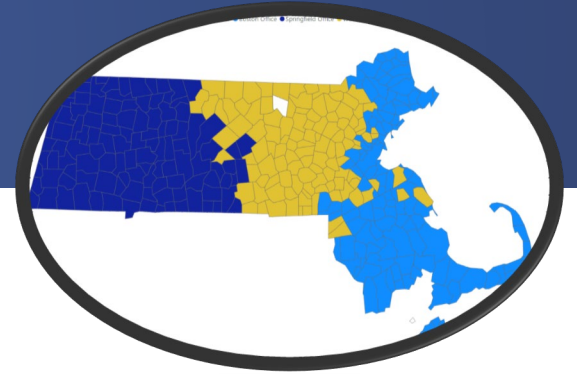


Class 4 - Industrial



Class 5 - Personal Property

Field Staff

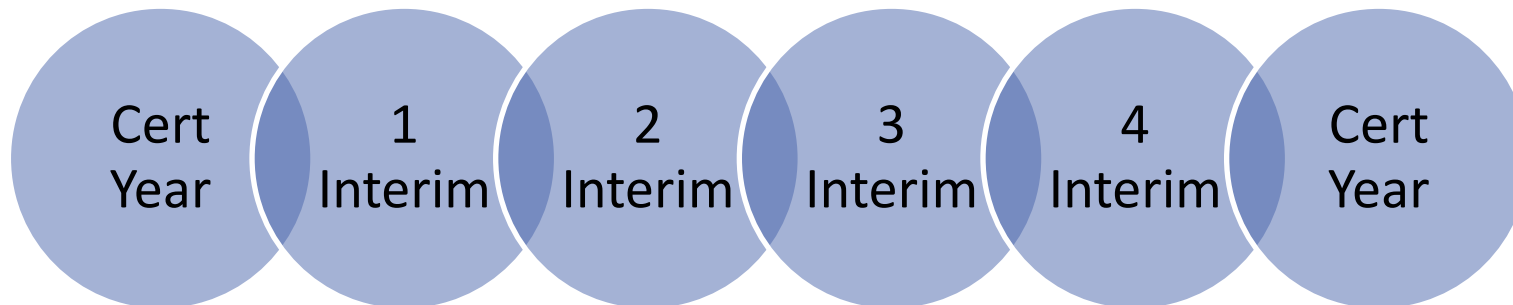
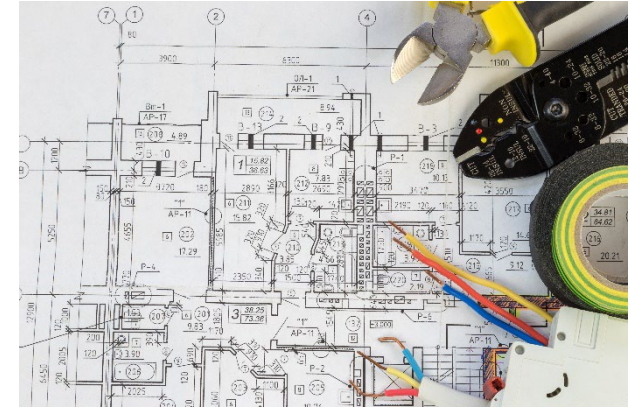


BLA Advisor

- Gerard Creen
- Jennifer Williams
- Joseph Barbieri
- Lauren M Aldrich
- Mary Oliver
- Paula King
- Rebecca Boucher
- Sandra Bruso
- Scott Santangelo
- Stephen Sullivan
- Steven T McCarthy
- Thomas Dawley

Bureau of Local Assessment

An assessment is the value placed upon all real and personal property for the purpose of local property taxation. An analysis of market conditions along with the assessment level and uniformity must be performed annually as of January 1 whether for the five-year certification or for an interim year adjustment.



Assessment Year Types

Interim Year

Analyze market
conditions

Insure assessment
uniformity

Review assessment
level



Certification Year

Interim Review
Steps

Analyze market
conditions

Insure assessment
uniformity

Review assessment
level

Certification Items

Review data quality

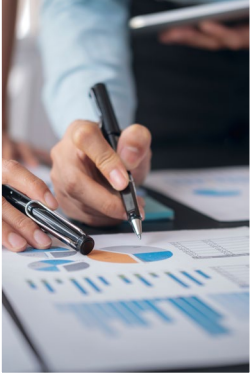
Review all cost and
depreciation tables

Review Income
Data

Review Personal
Property Tables

Land Schedules and
More....

BLA Programs



Equalized Valuations (EQV)



Farmland Valuations



State Owned Land Valuations



Centrally Valued Utilities



Bureau of Local Assessment

Course 101

Directory

Introduction to Assessment Administration

DOR's Course 101, *Introduction to Assessment Administration: Law, Procedures and Valuation*, is required of all newly elected or appointed assessors.

Click the links below to access the course modules and learning assessments. You do not need to complete the entire course at once and you can view the material in any order. Gateway will automatically update your Course 101 Status as you progress through the course and send you a confirmation email when you have completed the entire course. The learning assessment link is only available for those learning modules that you have completed.

Module	Module Name	Module Content		Learning Assessment	
		Launch Link	Completed	Launch Link	Completed
0	101 Introduction	Take Module	10/26/2022	--	10/26/2022
1	Assessment Administration	Take Module	10/26/2022	Take Assessment	--
2	Mass Appraisal	Take Module	10/26/2022	Take Assessment	--
3	Proposition 2 1/2	Take Module	--	--	--
4	Property Tax Classification	Take Module	--	--	--
5	Setting The Tax Rate	Take Module	--	--	--
6	Property Tax Abatements	Take Module	--	--	--
7	Property Tax Exemptions	Take Module	--	--	--
8	Personal Property	Take Module	--	--	--
9	Motor Vehicle Excise	Take Module	--	--	--

Municipal Finance Law Bureau (MFLB)

Ken Woodland, Bureau Chief

woodlandk@dor.state.ma.us

Mission

The Municipal Finance Law Bureau provides legal and policy advice to DLS/DOR managers and staff, and other DOR Divisions, on the municipal tax and finance laws within the regulatory purview of DLS.

Its attorneys:

- operate an “Attorney of the Day” service for local officials
 - Email: dlslaw@dor.state.ma.us
- operate an “[Ask DLS Law](#)” Webinar service for local officials (live every Tuesday and Wednesday from 10 am – 12 pm)
- draft advisories, opinions, guidelines and other public written statements that interpret municipal tax and finance laws
 - IGRs, LFOs, Bulletins, Taxpayer Brochures, Course 101, FAQ’s, etc.
- review legislation
 - Example: Municipal Empowerment Act
- participate in training programs for local officials
 - What’s New in Municipal Law, MCTA, MMAAA, MAAO, MMLA, etc.

Statutory Duties (among others)

1. Local tax bill form and content (annually) and other local tax forms as necessary (G.L. c. 58, § 31; G.L. c. 59, §§ 5, 29, 45, 54 & 69; G.L. c. 60, §§ 3A & 105; G.L. c. 61, §§ 2 & 3; G.L. c. 61A, §6 & G.L. c. 61B, § 3)
2. Abatement Authorizations (G.L. c. 58, §§ 8, 8C)
3. Property Tax Exemption Social Security Deduction and COLA Determinations (G.L. c. 59, § 5)
4. Owner Unknown/Cluster Development/Present Interest Assessment Authorizations (G.L. c. 59, § 11)
5. Land of Low Value Foreclosure Affidavits (G.L. c. 60, § 79)
6. Minimum Bond Amounts for Clerks, Collectors & Treasurers (G.L. c. 41, §§ 13, 13A, 14, 18, 19, 20, 35, 37, 39A & 40 & G.L. c. 60, §§ 13, 14 & 92)

Financial Management Resource Bureau (FMRB)

Zack Blake, Bureau Chief

blakez@dor.state.ma.us

Who We Are

FMRB advises cities and towns on opportunities to improve their financial management operations:

- Our project management team brings real-world experience and practical advice to every assignment
- We collaborate with other DLS bureaus and state agencies (like MassIT) to provide comprehensive guidance and tools
- Whether your community is facing a particular issue, would like to implement a best practice, or could benefit from a general assessment of its financial condition, we can assist



Mission

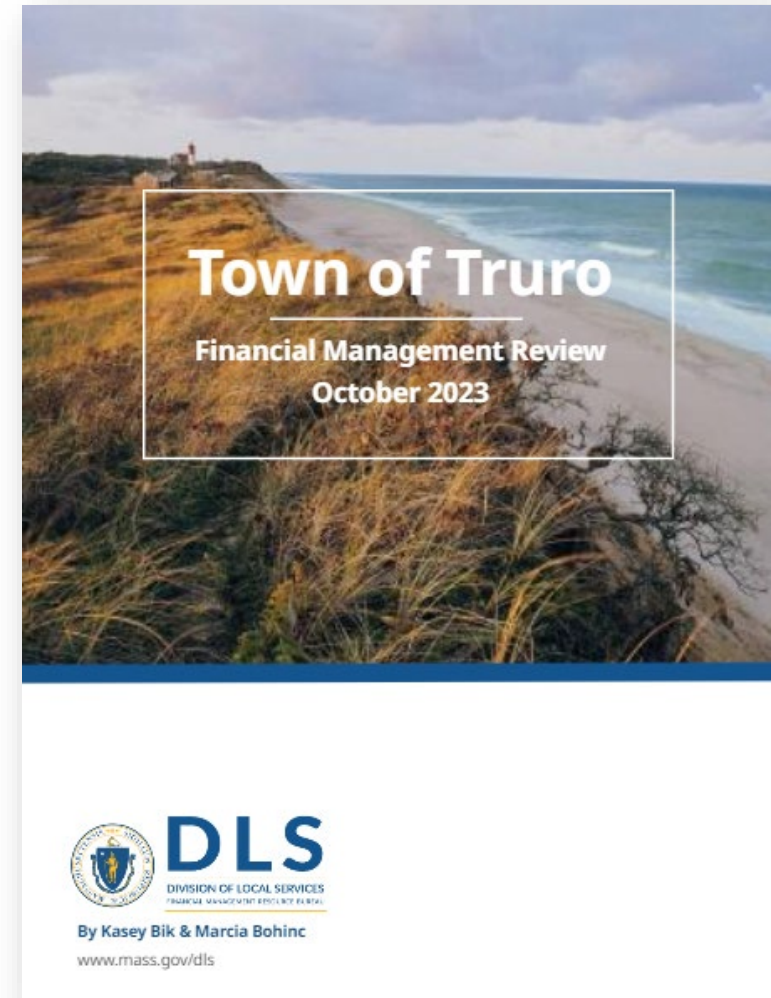


We strive to provide cities and towns with the support and resources they need to strengthen core financial management competencies and operate more efficiently and effectively.

- Conduct in-depth Financial Management Reviews and study individual finance office practices and procedures
- Produce tailored financial planning guidance, including financial policies, forecasts, capital planning analyses, budget documents and financial trend monitoring indicators
- Develop and circulate financial management best practices and tools
- Provide hands-on financial management training and assistance

Financial Management Reviews

- Town government structure in the context of the duties and responsibilities of financial officers
- The town's capital planning, forecasting and budget processes
- The degree of coordination and communication that exists between and among boards, officials and staff involved in financial management operations
- The general efficiency of financial operations as measured by the town's success in maximizing resources and minimizing costs



Financial Planning Guidance

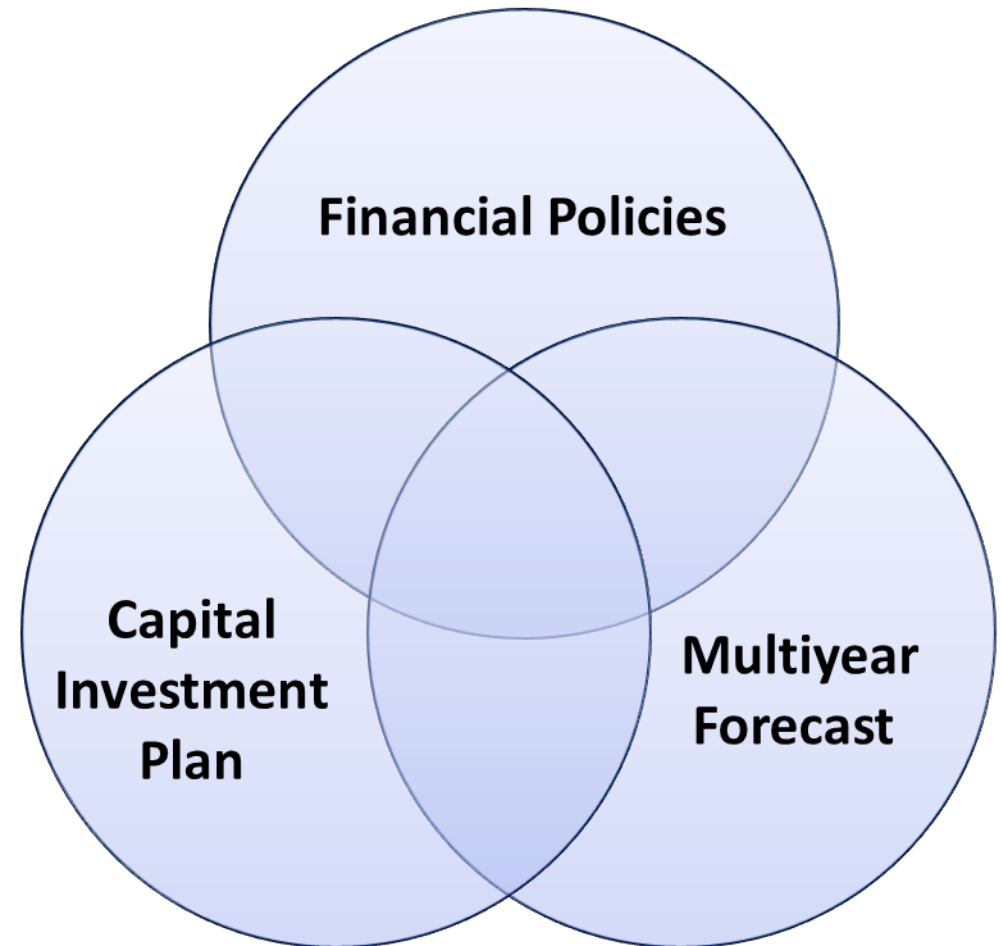
Financial Forecasts: develop assumptions, project revenues and expenditures, offer policy recommendations

Capital Planning Analyses: project financial capacity, offer policy and process recommendations

Financial Policies: define purpose, applicability, policy, procedures and references on reserves, debt, investments, indirect costs, reconciliations, etc.

Budget Documents: outline framework as a policy document, financial plan, operational overview and communication device based on GFOA essential criteria

Financial Trend Indicators: offer a snapshot of the community's fiscal health by illustrating trends in key revenue, expenditure and demographic categories



Financial Management Training

- Roles and responsibilities of municipal finance officials (i.e., accountant, treasurer, collector and assessor)
- Financial management processes and procedures (i.e., reconciliations, cash book, debt schedules, tax title/receivables, chart of accounts, etc.)
- Other municipal best practices



Our Work Across the Commonwealth

FMRB has conducted reviews in 300+ communities over the last 10 years

Our reports are available on our website at:

mass.gov/financial-management-resource-bureau

Financial Management Resource Bureau Projects

FILTER BY TOPIC

- ☒ - Any -
- ☐ Capital Planning
- ☐ Financial Policies
- ☐ Financial Management Reviews
- ☐ Forecasting
- ☐ Government Operations
- ☐ Peer Comparison
- ☐ Shared Services
- ☐ Other Reports

FILTER BY KEYWORD











Sort by

Alpha by title - ascending ▼

APPLY

Clear All

DISPLAYING 1 - 10 OF 349

-  [Lanesborough Financial Management Review March 2023](#) (PDF 705.33 KB)
-  [Abington Financial Management Review January 2002](#) (PDF 276.42 KB)
-  [Acushnet Department of Public Works January 2014](#) (PDF 197.98 KB)
-  [Adams Fiscal Evaluation and Management Review June 2017](#) (PDF 560.15 KB)
-  [Amesbury Financial Management Review June 2001](#) (PDF 312.63 KB)
-  [Andover Town and School Finance Study May 2010](#) (PDF 356.18 KB)
-  [Aquinnah Financial Management Review March 2006](#) (PDF 141.04 KB)
-  [Arlington Town and School Finance Study January 2012](#) (PDF 567.77 KB)
-  [Ashburnham Financial Management Review February 2009](#) (PDF 162.2 KB)
-  [Ashby and Townsend, March 2010 Police and Communications Regionalization Analysis](#) (PDF 560.02 KB)

1 2 3 4 5 6 7 8 9 Next >

Bureau of Local Payments (BLP)

Christopher Ketchen, Bureau Chief

ketchencj@dor.state.ma.us

Bureau of Local Payments



The Bureau of Local Payments prepares Cherry Sheet estimates for each version of the state budget during the annual budget process and makes them available online for municipal budgeting purposes.



BLP manages distribution of over \$8 billion in local aid along with other payments, including the Community Preservation Act match and Community Compact grants.



Information and Contact:

[Bureau of Local Payments](#)

[Cherry Sheet Estimates](#)

LocalAid@dor.state.ma.us

Cherry Sheet Receipts

- Authorized under Chapter 58, Section 25A
- In FY2025 there are 12 receipt programs on the cherry sheet
- The two biggest local aid items in the the GAA:
 - Chapter 70 education aid – \$6,901,918,685 in FY25
 - Unrestricted General Government Aid (UGGA) - \$1,308,713,668 in FY25
- Also included are other programs such as:
 - Library aid
 - Benefits for veterans'
 - Property tax exemption reimbursements for disabled veterans, blind persons, surviving spouses and elderly persons
 - State-owned land
 - Share of local racing tax revenues
 - School transportation
 - School cost reimbursements in smart growth districts
 - Charter school tuition assessment reimbursements

Cherry Sheet Assessments & Charges

- Authorized under Chapter 59, Section 21
- Essentially a bill to the community for a service provide – whether it be by a state, quasi-state agency, or another community
- In FY2025 there are 16 assessment programs on the cherry sheet. They include county tax, health insurance premiums for local government retirees and teachers in the GIC plan, air pollution control, mosquito control, RMV surcharges for unpaid violations and MVE, MBTA and regional transportation authorities.
- Also included are assessments for tuition of students attending districts outside their home district under the charter school or school choice program

Local Aid Distribution

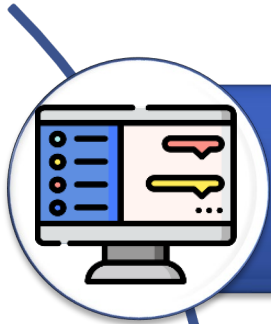
- Local aid is paid monthly
- Assessments are deducted monthly from the local aid receipts due a community or district (“net distribution”)
- Not all programs on the cherry sheet are part of the local aid distributions, some are paid by the agency overseeing the program, such as:
 - Veterans’ benefits
 - Library programs
 - School transportation
 - Local share of racing taxes
- Local aid payments are made using the state accounting system MMARS

Data Analytics & Resources Bureau (DARB)

Gene Voskov, Bureau Chief

voskovg@dor.state.ma.us

What We Do



DLS Gateway: Management & Support



DLS Website: Content Management



Data Analytics Development

DLS Gateway & Support

<https://dlsgateway.dor.state.ma.us/gateway/Login>

Division of Local Services Gateway



Welcome to
Massachusetts Division of Local Services Gateway
DLS Gateway offers local officials an immediate way to enter data and verify submission status across all the regulatory review programs administered by Division of Local Services. The following online services are currently available:



Public Reports and Database

- ▶ Municipalities with Approved Tax Rate
- ▶ Municipal Fiscal Year Recaps
- ▶ Municipal Proforma Recap
- ▶ Municipal Levy Limit
- ▶ Districts with Approved Tax Rate
- ▶ District Fiscal Year Recaps
- ▶ District Pro Forma Recap
- ▶ Local Officials Directory
- ▶ LA3 - Parcel Search
- ▶ LA-19 Equalized Valuation Report
- ▶ Corporation Book On-line Search
- ▶ Search DLSLAW Library
- ▶ Search FMRB Projects

Free Cash Calculations Beginning in FY14

- ▶ City & Town Free Cash
- ▶ District Free Cash
- ▶ Regional School District Excess & Deficiency

Division of Local Services

- ▶ DLS Web Site
- ▶ Contact Gateway/IT Support
- ▶ DLS Databank Analytics & Reports
- ▶ Bureau of Local Assessment
- ▶ Bureau of Accounts

LOG IN
Enter your User Name and Password.
User Name
Password
Password is case-sensitive

[Forgot password?](#)
[Forgot user name?](#)
System times out after 30 minutes without use. Login again to continue.
Want to Become an Authorized User?
DLS Gateway is restricted to elected and appointed municipal officials. To learn more about how to become an authorized user, please [click here](#)

Certification

Taxrate

Balance Sheet

Schedule A

District Taxrate

District Balance Sheet

LA-3

Misc Forms

[Support: DLSGateway@dor.state.ma.us](mailto:DLSGateway@dor.state.ma.us)


<https://www.mass.gov/service-details/dls-gateway-user-guides-and-templates>

Mass.gov/DLS

← → ↺ 🏠 📄 mass.gov/orgs/division-of-local-services ☆ 📁 | 📄

An official website of the Commonwealth of Massachusetts [Here's how you know](#) ▾

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 **Mass.gov** SE

Division of Local Services

(DLS)

[Most requested](#) [Featured Resources](#) [Videos](#) [Bureaus & Services](#)

DLS promotes sound municipal finance management practices and supports local officials by providing guidance, training and oversight.

Latest DLS news

🏠 > Division of Local Services

👤 OFFERED BY Division of Local Services

Municipal Finance Training and Resource Center

General information for local officials and others interested in municipal government.




DLS' Municipal Finance Training & Resource Center provides a wide array of interactive and on-demand materials intended to assist new local officials, seasoned municipal finance professionals, and residents alike. Our videos, guides, DLS publications, tools, templates, and other resources provide both introductory and more thorough approaches to key topics in local financial management. Be sure to bookmark this page and check back for updates, as we regularly add new content.

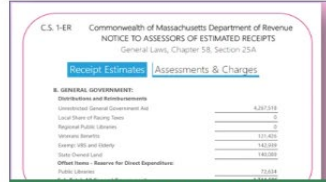
Most Requested




Municipal Finance Training and Resource Center ➔



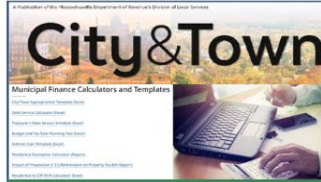
Bulletins, Guidelines and Opinions (IGR/BUL/LFO) ➔



Cherry sheet & state payment reports ➔



Data Analytics & Visualizations ➔




DLS Publications and Financial Tools ➔

Data Analytics


← → ↺ 🏠 📄 mass.gov/orgs/division-of-local-services

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 **Mass.gov**


Most Requested



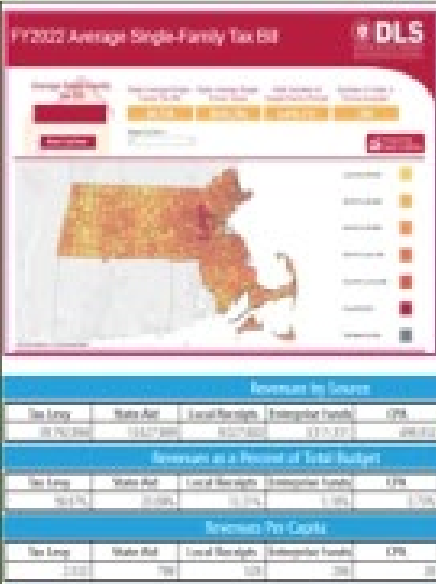
Municipal Finance Training and Resource Center →



Bulletins, Guidelines and Opinions (IGR/BUL/LFO) →



Cherry sheet & state payment reports →



2020 Average Single-Family Tax Bill

Revenue by Source

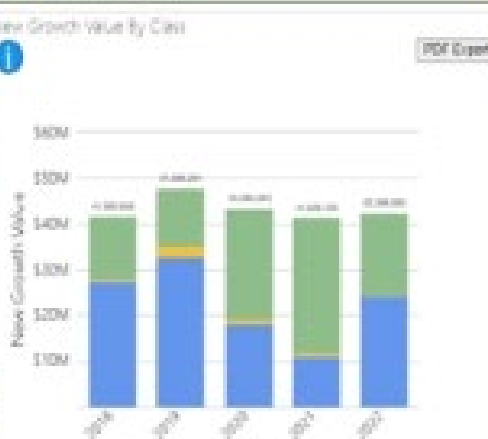
Year	State Aid	Local Receipts	Intergovernmental Receipts	CPA
2019	\$1,147,000,000	\$1,147,000,000	\$1,147,000,000	\$1,147,000,000

Revenue as a Percent of Total Budget

Year	State Aid	Local Receipts	Intergovernmental Receipts	CPA
2019	10.1%	10.1%	10.1%	10.1%

Revenue in Capital

Year	State Aid	Local Receipts	Intergovernmental Receipts	CPA
2019	10.1%	10.1%	10.1%	10.1%



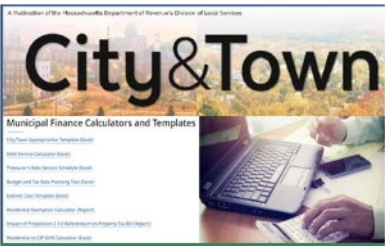
New Growth Value by Class

Legend: Residential, Open Space, Commercial, Industrial, Personal Property

[Click here for 2021 report](#)

Data Analytics & Visualizations

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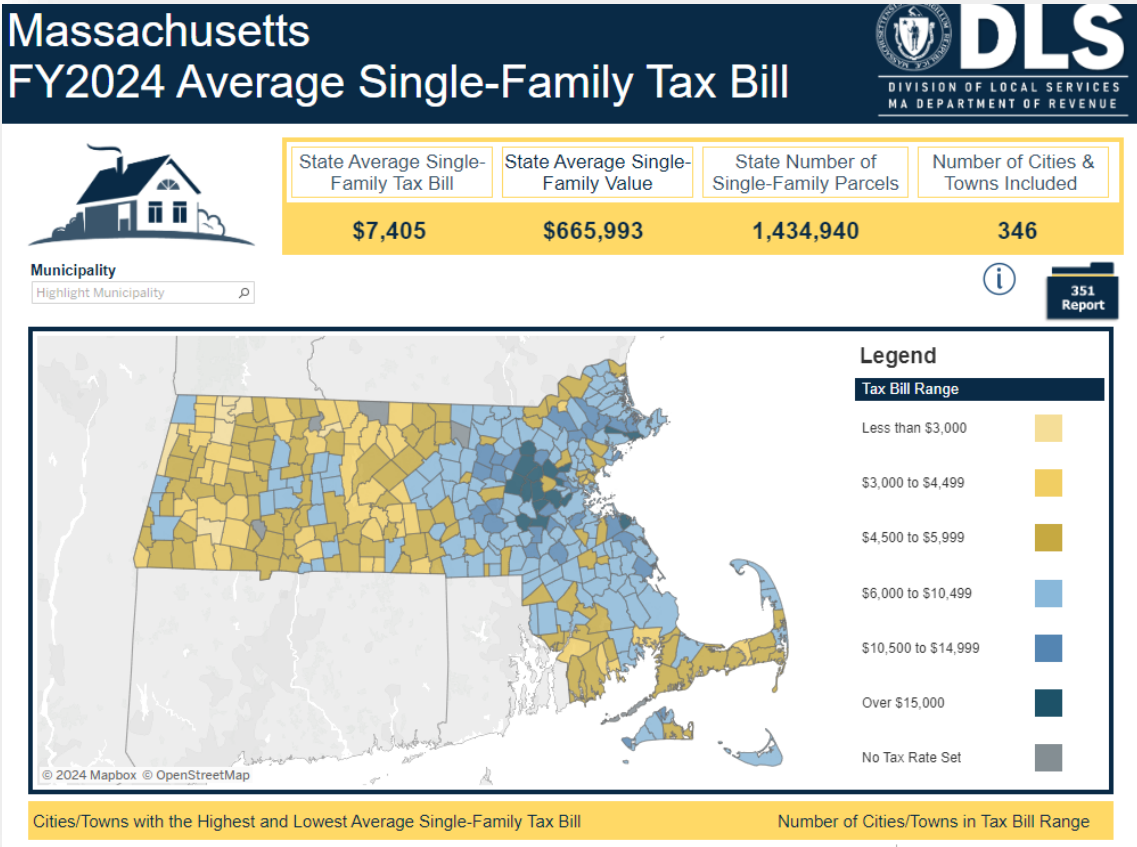
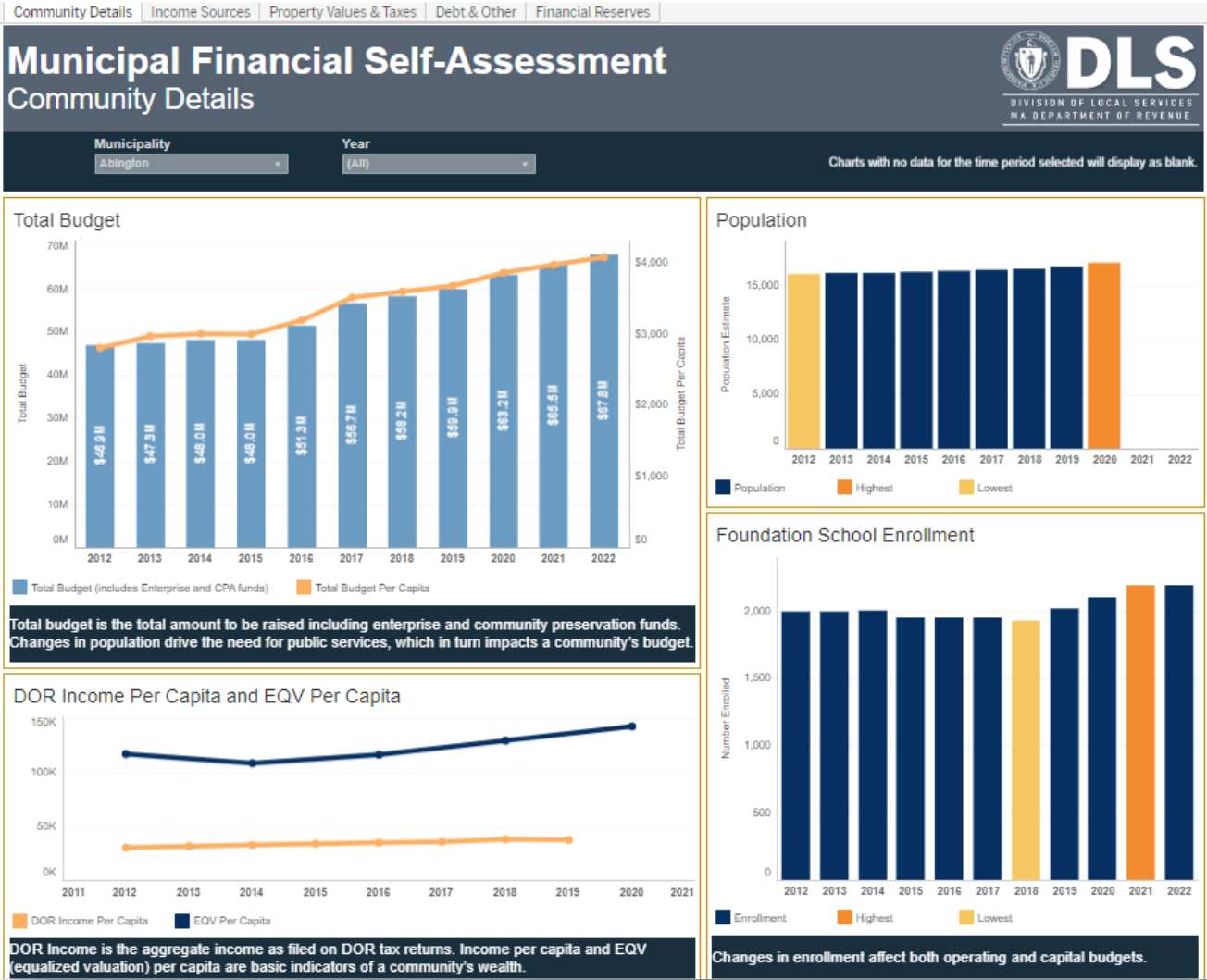


City&Town

Municipal Finance Calculators and Templates

DLS Publications and Financial Tools →

Data Analytics

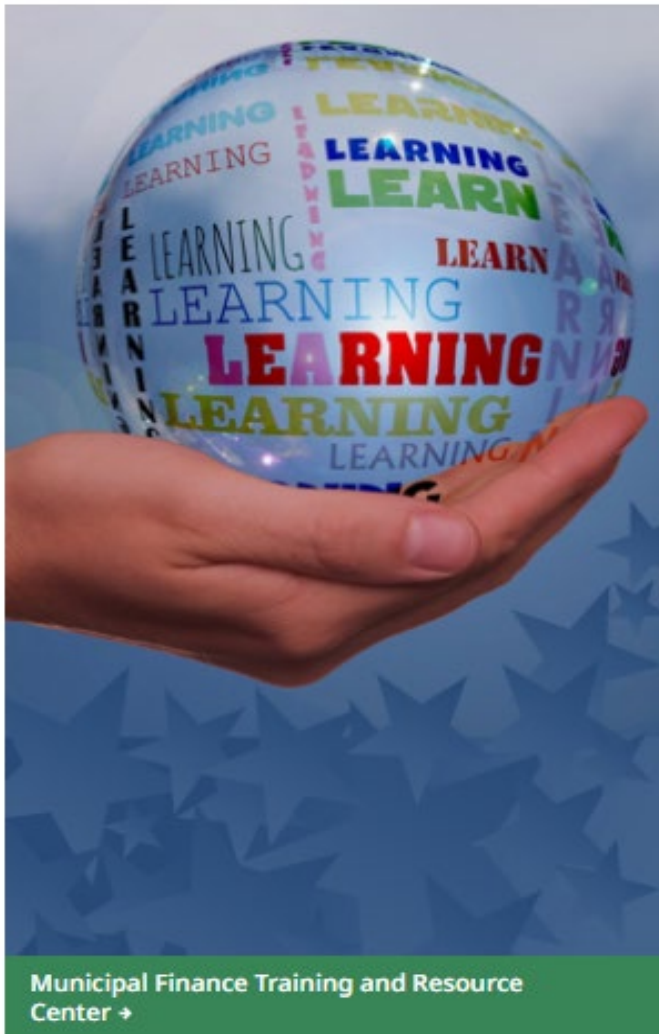


Training & Resource Center

Jennifer McAllister, Director of Special Initiatives

mcallisterj@dor.state.ma.us

Municipal Finance Training & Resource Center



Massachusetts Division of Local Services

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mass.gov/orgs/division-of-local-services

HOME

VIDEOS

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PLAYLISTS

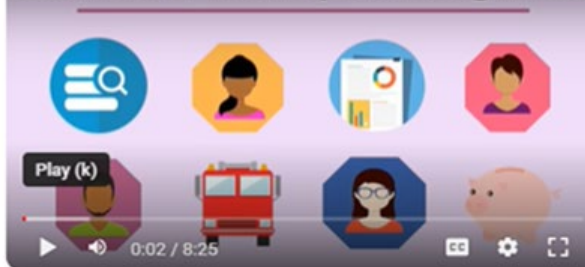
COMMUNITY

CHANNELS

ABOUT



Overview of Municipal Management



Overview of Municipal Management

1,439 views • 1 year ago

For more information, please visit
<https://www.mass.gov/orgs/division-of-local-services>

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READ MORE

<https://www.mass.gov/resource/municipal-finance-training-and-resource-center>

<https://www.youtube.com/@malocalservices/videos>

Municipal Finance Training & Resource Center

250+ individual resources

- DLS guidance
- Manuals
- Best practices
- Videos
- Webinars
- Hands-on tools/calculators

What's new

- Seasonal Updates
- Resource page for Clerks
- Role of Collector Webinar
- Adopting Local Option Excise Taxes Training Video

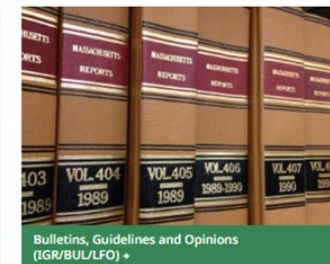


DLS promotes sound municipal finance management practices and supports local officials by providing guidance, training and oversight.

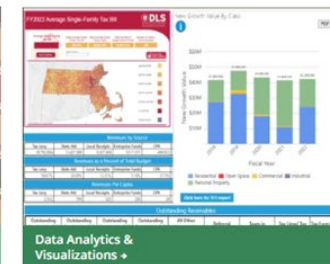
Most Requested



Municipal Finance Training and Resource Center



Bulletins, Guidelines and Opinions (IGR/BUL/LFO)



Data Analytics & Visualizations

The image shows a screenshot of a document titled "C.S. 14R Commonwealth of Massachusetts Department of Revenue NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS General Laws, Chapter 58, Section 25A." The document is a form for "Receipt Estimates Assessments & Charges". It includes a table with columns for "GENERAL GOVERNMENTS", "Distributions and Retainments", and "Amount". The table lists various government entities and their corresponding amounts.

GENERAL GOVERNMENTS	Distributions and Retainments	Amount
Unincorporated General Government Aid		\$,000,000
Local Share of Planning State		\$,000,000
Regional Public Library		\$,000,000
Various Services		\$,000,000
Energy, R&D and Library		\$,000,000
State Council on Labor		\$,000,000
Other Services - Reserve for Direct Expenditure		\$,000,000
Public Library		\$,000,000
Sub-Total, All General Government		\$,000,000

Local Aid/Cherry Sheets



DLS Publications and Financial Tools

<https://www.mass.gov/resource/municipal-finance-training-and-resource-center>

Municipal Finance Training & Resource Center

Popular Resources

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Resources by topic

(10) +

Resources by position

(5) —

[Accountant/auditor →](#)

[Assessor →](#)

[Clerk →](#)

[Collector →](#)

[Treasurer →](#)

Resources by process

(12) +

<https://www.mass.gov/resource/municipal-finance-training-and-resource-center>

Resources for New Officials

Municipal Finance Training and Resource Center

General information for local officials and others interested in municipal government.

DLS' Municipal Finance Training & Resource Center provides a wide array of interactive and on-demand materials intended to assist new local officials, seasoned municipal finance professionals, and residents alike. Our videos, guides, DLS publications, tools, templates, and other resources provide both introductory and more thorough approaches to key topics in local financial management. Be sure to bookmark this page and check back for updates, as we regularly add new content.



First time? Start here.



First time? Start here.

GUIDE: Resources for
new officials →



New Officials Playlist

Massachusetts Division of Local Services

14 videos 1,338 views Last updated on Jul 18, 2023



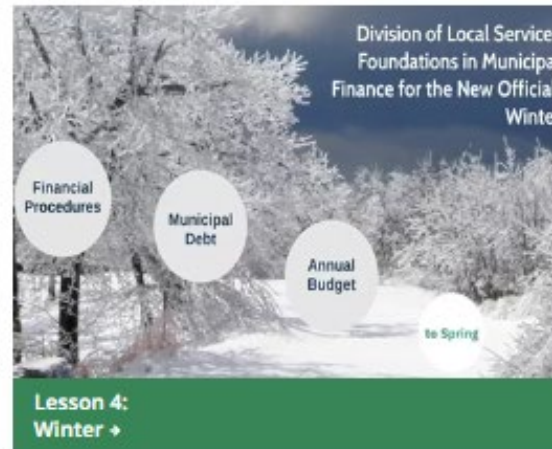
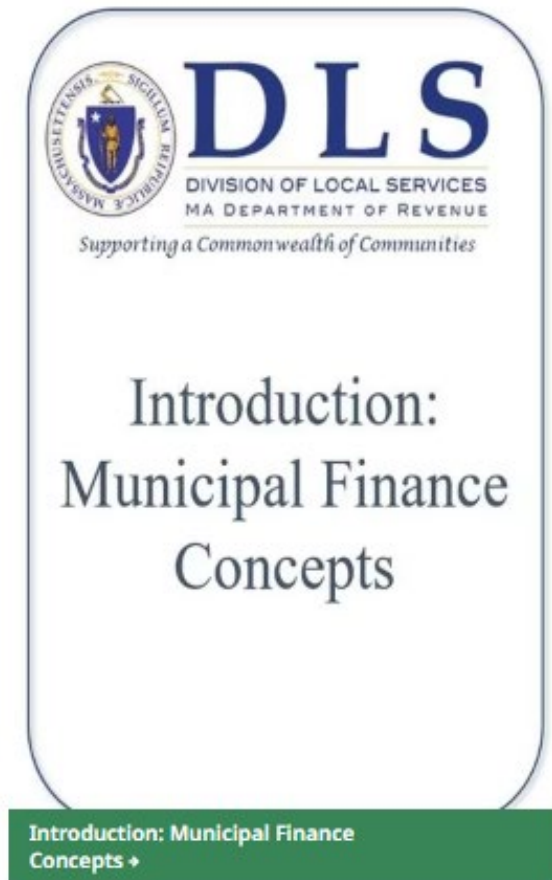
▶ Play all

↺ Shuffle

As a new official, it can be overwhelming to figure out where to start when trying to understand local government. To help, we developed a playlist of videos to help you get started!

<https://www.mass.gov/resource/municipal-finance-training-and-resource-center>

Foundations in Municipal Finance



DLS YouTube Channel

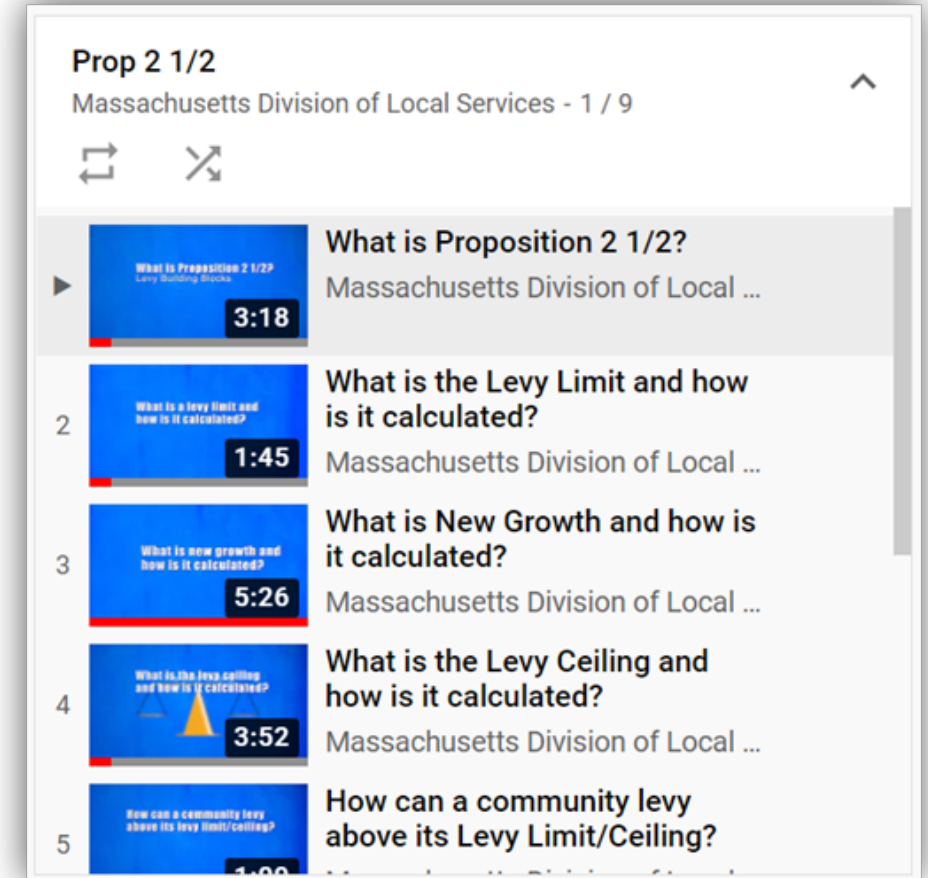
Most popular:

- Introduction to Proposition 2 1/2
- Overview of Municipal Management
- Introduction to Free Cash
- Mass Appraisal: Valuation Methodologies
- Role of the Finance Committee



Overview of Municipal Management

434 views • 6 months ago



<https://www.youtube.com/@malocalservices/videos>

Tools and Templates

Tools developed by DLS for analyzing data, forecasting, tracking, managing workflow and more

- Capital planning
- Forecasting
- Financial Indicators Analysis
- Prop. 2 ½ Referendum impacts
- Calculator
- Debt Service Calculator
- Cash Book Template
- Process Workflows (turnovers, accounts payable, payroll)
- Residential Exemption Calculator

Tools

- [Residential to CIP Shift Calculator](#) (Excel)
- [Sample Town Budget Calendar](#) (Excel)
- [Sample City Budget Calendar](#) (Word)
- [Budget and Tax Rate Planning Tool](#) (Excel)
- [Residential Exemption Calculator](#) (Interactive Report)
- [Impact of Proposition 2 1/2 Referendum on Property Tax Bill](#) (Interactive Report)
- [Cash Flow Analysis](#) (Excel)
- [Debt Service Calculator](#) (Excel)

Templates

- [City/Town Appropriation](#) (Excel)
- [Capital Targets](#) (Excel) The Capital Targets Template helps local officials monitor capital spending goals by providing an easy means to track annual and projected spending on maintenance, equipment, and infrastructure.
- [Financial Forecasting](#)
- [Financial Forecasting - Instructions](#) (PDF) This PDF is the instructional guide that accompanies the Financial Forecasting Template.
- [Financial Indicators](#) A series of videos explaining how to use this template can be found here: [Municipal Finance Best Practices Training and Resources](#)
- [Indirect Cost](#) (Excel)
- [Treasurer's Debt Service Schedule](#) (Excel)

<https://www.mass.gov/info-details/municipal-finance-tools-and-templates>

DLS Publications

DLS alerts



City & Town



<https://public.govdelivery.com/accounts/MADOR/signup/39529>

<https://www.mass.gov/guides/city-town-bi-weekly-newsletter>

Thank You!