



**May 21st, 2020**



**A Message from ANF Secretary Heffernan Regarding  
Coronavirus Relief Funds  
Michael J. Heffernan - Secretary of Administration and  
Finance**

Last week, Baker-Polito Administration announced plans to distribute up to \$502 million from the federal Coronavirus Relief Fund (CvRF) to cities and towns across the Commonwealth for eligible COVID-19 response costs.

**In this edition:**

- A Message from ANF Secretary Heffernan Regarding Coronavirus Relief Funds
- DESE Provides Guidance Related to High School Graduations

We also provided detailed guidance to municipalities on the formal distribution process to help maximize federal resources and promote compliance with federal restrictions and reporting requirements.

Please [click here](#) to view this guidance and [click here](#) for a letter sent to each Municipal Chief Executive Officer. Please also see a [webinar](#) held in conjunction with the Massachusetts Municipal Association (MMA).

Our distribution process allows municipalities, through their chief executive officer, to [apply online](#) for estimated Fiscal Year 2020 (FY20) needs. These funds will help address any existing deficits in FY20, thereby avoiding the need to use reserves to fund a deficit or carry one into Fiscal Year 2021 (FY21). Municipalities will then have the opportunity to request funding for FY21 eligible COVID-19 costs at a later date.

**Important Dates &  
Information**

**ATTENTION ASSESSORS:**

This approach will help distribute resources to municipalities

## **MA Commission for the Blind Survey**

The Massachusetts Commission for the Blind is seeking help from local governments to learn more about tax benefits usage available to blind and visually impaired people and those that employ them in Massachusetts.

This brief survey, administered by PCG on behalf of MCB, will help MCB learn more about how available aid provided by local governments is used, and will help MCB better serve the individuals they work with. You can take the survey by clicking [MA Municipal Assessor Survey](#), or forward this to your local assessor or other municipal tax professional.

All survey responses are for MCB's internal use only and will remain confidential. Thank you in advance for helping MCB provide the best possible services for blind and visually impaired people living in the Commonwealth.

## **IQRs Related to Annual Assessment and Allocation**

quickly and efficiently, and will help minimize compliance risk. It will also allow necessary flexibility to allocate additional funds if unanticipated needs arise, or if federal rules change. These resources will also help ease municipal cashflow pressures.

It's important to note that these federal funds must be utilized by municipalities consistent with parameters established by the federal Coronavirus Aid, Relief, and Economic Security Act (the "CARES" Act) and guidance from the US Treasury Department. Under federal law, eligible uses must be necessary expenditures incurred due to the public health emergency with respect to COVID-19, and may not be used to substitute for lost revenue. They cannot have been budgeted as of March 27, 2020 when the CARES Act was enacted, and may not supplant state or municipal spending. Additionally, the expenditures must be incurred on or after March 1, 2020, and up to December 30, 2020.

One question that had not been answered by the federal government at the time of last week's webinar was whether CvRF funds can be used as the local match for FEMA funds. I am pleased to say that **recently released federal guidance clarifies that CvRF resources can be used as the local FEMA match.**

Please remember that clear processes and documentation can mitigate the risk of federal audit challenges to the uses of these funds. If you have questions about how to track and account for these funds, contact the auditing firm that completes your annual audit or your Division of Local Services (DLS) field rep. Please also feel free to email [LocalGovCaresAct@DOR.state.ma.us](mailto:LocalGovCaresAct@DOR.state.ma.us) with any questions on this topic.

Thank you for your efforts to help the people of the Commonwealth during these challenging times.

## **DESE Provides Guidance Related to High School Graduations**

## **of Tax Levy, Determining Annual Levy Limit Increase for Tax Base Growth**

[IGR 20-8: Fiscal Year 2021 Guidelines for Annual Assessment and Allocation of Tax Levy](#)

[IGR 20-9: Fiscal Year 2021 Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth](#)

To review other recent DLS Bulletins and Informational Guideline Releases, please see [this page](#) on the DLS website.

### **New Bulletins Related to An Act to Address Challenges Face by Municipalities and State Authorities Resulting from COVID-19**

The Division of Local Services Bureau of Accounts has issued three Bulletins containing guidance regarding *An Act to Address Challenges Face by Municipalities and State Authorities Resulting from COVID-19*, St. 2020, c. 53, sections 5 through 7. Please review this important information.

[Bulletin 20-4](#) -

## **Department of Elementary and Secondary Education**

Earlier today, the Department of Elementary and Secondary Education (DESE) released guidance concerning high school graduations. Please see below.

### **Graduation guidelines:**

Between now and July 18, graduation should be held virtually or in limited circumstances following safety protocols, such as car parades.

Beginning July 19, graduation ceremonies can take place OUTSIDE under certain conditions, assuming the public health data supports continued opening of our state, at that time.

- Any graduation ceremony must be held outside only in a large venue to accommodate social distancing of at least six feet if attendees are not from the same immediate household. Tents or other enclosures are not permitted.
- Only immediate family of graduates can attend. Families must sign up in advance, and only those who have pre-registered may attend.
- All attendees must wear face masks in accordance with the [Governor's COVID-19 Executive Order No. 31](#) and [the Massachusetts Department of Public Health's guidance](#). Speakers may remove masks during their remarks.
- Graduates should individually be invited to walk across the stage and turn their tassel in lieu of receiving a diploma by hand. No handshakes or hugs.

### **Social distancing guidelines**

- Guests who are not part of the same immediate household must be seated at least 6 feet apart.

Appropriation of July 1,  
2019 Certified Free Cash  
and Retained Earnings  
After June 30, 2020

[Bulletin 20-5](#) -

Amortization of FY2020  
Deficit Resulting From  
COVID-19 Emergency

[Bulletin 20-6](#) - Deficit  
Spending Authority for  
Continued Operation After  
June 30, 2020 In the Event  
of a Delay in FY2021  
Budget Adoption

To review other recent DLS  
Bulletins and Informational  
Guideline Releases, please  
see [this page](#) on the DLS  
website.

### **U.S. Department of Commerce Grant Availability**

The Coronavirus Aid,  
Relief, and Economic  
Security (CARES) Act  
provides the Economic  
Development  
Administration (EDA) with  
\$1.5 billion for economic  
development assistance  
programs to help  
communities prevent,  
prepare for, and respond  
to coronavirus. [Click here  
for additional information.](#)

Members of the same household are permitted to  
sit together less than 6 feet apart.

- If there is fixed seating, rows should be blocked off and kept empty to allow for sufficient distancing between rows.
- Children under 5-years-old and older adults, or those with vulnerable health conditions, should be discouraged from attending.
- School staff must monitor the number of attendees entering and confirm they have pre-registered.
- No receptions are permitted before or after the graduation.

Venues must have sufficient access to hand-washing facilities, including soap and running water, as well as alcohol-based hand sanitizers available at all entrances and exits.

## **CANCELLED: 2020 New Officials Finance Forum**

Due to the ongoing uncertainty surrounding the current COVID-19 state of emergency, the Division of Local Services (DLS) has cancelled its annual New Officials Finance Forum (NOFF) previously scheduled for Thursday, June 4th at the College of the Holy Cross in Worcester. Please note that DLS remains committed to providing helpful guidance and instruction to municipal officials through our recently developed [Municipal Finance and Training Resource Center](#).

## **GFOA Financial Policy Challenge**

For 2020, the Government Finance Officers Association (GFOA) has launched a [Financial Policy Challenge](#) to encourage members to adopt and share financial policies. Financial policies provide guidelines for financial decision making and set the strategic intent for financial management and are central to a strategic,

long-term approach to financial management.

To support this effort by GFOA, the Division of Local Services has built over a dozen financial policy manuals for cities and towns in Massachusetts. [Click here](#) to learn more about how the DLS Technical Assistance Bureau can help your community build a set of formal written financial policies to meet this challenge.

**DLS Links:**

[COVID-19 Resources and Guidance for Municipal Officials](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

[Informational Guideline Releases \(IGRs\)](#)

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial](#)

[Calculators](#)



**Editor:** Dan Bertrand

**Editorial Board:** Sean Cronin, Donnette Benvenuto, Linda Bradley, Paul Corbett, Theo Kalivas, Ken Woodland and Tony Rassias

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