



July 2nd, 2020

A Message from the Lieutenant Governor Lieutenant Governor Karyn Polito



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Important Dates & Information



Last week, the Department of Elementary and Secondary Education (DESE) released [initial guidance for school reopening](#) this fall that prioritizes getting students safely back to school in person, following a comprehensive set of health and safety requirements. DESE has also asked schools to create hybrid learning plans to teach students in-person and remotely on alternating schedules, and to have robust remote learning plans in place, should those alternate learning models be needed.

In order to provide additional resources for local municipalities as they implement this education guidance, our Administration is making up to \$202 million available from the federal Coronavirus Relief Fund to help pay for costs related to reopening public schools.

School districts, other than those in Boston and Plymouth County, are eligible to receive up to \$225 per student from the Commonwealth for eligible costs incurred due to the COVID-19 public health emergency, such as training for school staff, supplemental social and academic services, reconfiguration of school spaces, leasing of temporary facilities, and acquisition of health and hygiene supplies.

Of this \$202 million, \$182 million will be made available

**New Bulletin Related to
FY2021 Budget Issues and
Other Related Matters**

The Division of Local Services' Bureau of Accounts has issued [Bulletin 2020-10](#) containing guidance relating to FY2021 budget issues and other related matters.

To review other recent DLS Bulletins and Informational Guideline Releases, please see [this page](#) on the DLS website. For more helpful information, please visit and bookmark the DLS [COVID-19 Resources and Guidance for Municipal Officials webpage](#).

Latest Issue of *Buy the Way* Now Available

Don't miss the June-July 2020 edition of [Buy the Way](#), the bi-monthly magazine of the Operational Services Division (OSD). Click [here](#) to get news and updates from OSD delivered to your inbox.

**MassWorks 2020 Round
Now Open**

through formula grants, and \$20 million will be available at the Commissioner of Elementary and Secondary Education's discretion for distribution to districts with unmet needs.

In accordance with federal rules, these funds must be spent by December 30, 2020, for COVID-19 related expenses. Please note that the City of Boston and Plymouth County applied for and received Coronavirus Relief Funds directly from the federal government, and municipalities in these geographies are therefore ineligible for these funds.

Municipalities, school districts, and charter schools may apply for these funds in the next few weeks. Once the program is available, both DESE and the Division of Local Services (DLS) will notify you and provide all necessary information. This funding is intended to supplement other resources the Administration is providing to local cities and towns for COVID-19 response efforts. Other potential funding sources to support school reopening include \$502 million from the Coronavirus Relief Fund that had previously been allocated by Governor Charlie Baker to cities and towns, as well as \$194 million in federal Elementary and Secondary School Emergency Relief Fund grants, and \$25 million in matching funds for remote learning technology grants.

Our Administration is continuing to work closely with local cities and towns to ensure municipalities can meet the challenges presented by this public health emergency. We thank you again for your efforts to support the people of Massachusetts during these difficult times.

**Historical Notes on Town Deficit Spending Authority
Tony Rassias – Bureau of Accounts Deputy Director**

[Chapter 53 of the Acts of 2020](#) grants deficit spending authority to towns for FY2021 prior to appropriation beginning July 1, 2020, if the COVID-19 emergency prevents

The Baker-Polito Administration is pleased to announce the opening of the 2020 Round of the [MassWorks Infrastructure Program](#). All Massachusetts municipalities and public entities are eligible to apply for grants to support public infrastructure improvement projects.

MassWorks is a competitive grant program, administered by the [Executive Office of Housing & Economic Development](#) (EOHED) that provides capital grant funds for public infrastructure projects that support and accelerate housing production, spur private development, and create jobs throughout the Commonwealth. The deadline for applications, which will only be accepted electronically through an online portal, is August 28, 2020 at 11:59PM.

The 2020 Round RFR/Guidelines, Application Template, and online application link can be accessed at www.mass.gov/massworks. Informational webinars will be held on June 22nd and

adoption of their FY2021 annual budget and if certain other conditions are met. [Bulletin 2020-6](#) details this part of Chapter 53 of the Acts of 2020.

This spending authority allows an amount to be spent “not less than 1/12th” of their FY2020 annual budget. Is this spending authority granted to towns by the Massachusetts Legislature unprecedented? Actually, it’s not and here’s why.

Town Fiscal Years

Around the beginning of the 20th century, the Bureau of Statistics of Labor, the ancestor to the Bureau of Accounts, [reported](#) that Massachusetts towns began their fiscal year anywhere from January 1 to April 1. This continued until [Chapter 692 of 1913](#) established the calendar year as the fiscal year for all towns. That schedule remained the same until the early 1970s when the [fiscal year was changed](#) to begin on July 1.

Town Meeting Dates

March was the month for annual town meeting in Massachusetts [going way back](#) to when the British colonists first landed. March was probably no surprise to them because the British Empire, unlike much of the world, recognized Annunciation Day, March 25th, as the first day of the new year. [This recognition continued until 1750](#). Massachusetts laws added April as an optional town meeting date in [1785](#), February in [1837](#), May in [1969](#) and June in [2008](#).

Appropriation of Funds

Funds deposited into the general treasury cannot be spent without legislative body appropriation. This is from an [old English law](#) adopted by the colonists, incorporated into the [Province Laws of Massachusetts Bay](#) and to this day is written into [G.L. c. 44, § 53](#).

So, when fiscal years began on January 1 in the nineteen-

June 29th. See details on the website. All questions should be sent to massworks@mass.gov.

FY2021 Telephone Company Central Valuations

Local boards of assessors will find the Fiscal Year 2021 telephone company central valuations pursuant to [M.G.L. Chapter 59, Section 39](#) on [the DLS website](#) effective Monday, June 15, 2020. Also included is a memorandum to assessors about the FY2021 valuation as well as the valuation table used, the new growth figures and a list of company billing addresses. The Additional Landline Telephone Personality by FCC Code for each of the centrally valued telephone companies by community is also available.

FY2021 Pipeline Company Central Valuations

Local boards of assessors will find the Fiscal Year 2021 pipeline company central valuations pursuant to [M.G.L. Chapter 59,](#)

teens, town meetings didn't convene until February, March or April. If the town couldn't spend money without legislative body (town meeting) appropriation, where did their spending authority come from beginning January 1?

Legislative Authority

The answer is from state legislative authority. The [1913 town law](#) allowed liabilities to be incurred during this time interval, but not to exceed in any month the sum spent for any similar purpose during any one month of the preceding year. All debt and interest, however, had to be paid. Money was spent prior to appropriation and expenditures were charged to the budget after town meeting officially voted their appropriation. Any expenditure for an officer or board created by law could not exceed one-twelfth of the estimated cost for the fiscal year that the town was already months into.

So what may seem an unprecedented deficit spending authority for FY2021 really is not. In fact, at different points in history, deficit spending authority to begin a fiscal year prior to appropriation by the legislative body has been authorized as part of the [federal government budget](#), the Massachusetts state budget (The Commonwealth's fiscal year was December 1 to November 30, [Chapter 211 of 1905](#) to [Chapter 509 of 1941](#). From 1905 to 1941 and the State Legislature approved the budget when in session during the next year), as well as Massachusetts' [county](#), [city](#), and [district](#) budgets. That's a whole other story.

Announcing Cyber Incident Response Plan Workshops for Municipalities Meg Speranza – Massachusetts Cybersecurity Center Resiliency Program Manager

In 2019, the [Cyber Resilient Massachusetts Working Group \(CRMWG\)](#) developed the [Municipal Cybersecurity Toolkit](#) as a first step to help municipal leaders begin to understand

[Section 38A on the DLS website](#) effective June 15, 2020. Also included is a memorandum to assessors about the FY2021 valuation as well as the new growth figures and a list of company billing addresses.

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

the cybersecurity posture of their municipality and develop next steps for protecting municipal infrastructure against cyber threats.

The CRMWG recognized the need to assist the Massachusetts' 351 municipalities in building their cyber incident response plans.

To address that guidance, in October 2019 Governor Charlie Baker [announced \\$300,000 for the MassCyberCenter](#) to host a series of statewide workshops that will provide municipalities with the tools to develop or review their cyber incident response plans. These workshops will also help strengthen regional collaboration around cybersecurity.

Why Build a Cyber Incident Response Plan?

The [National Cyber Incident Response Plan](#) establishes that a cyber incident response plan "*articulates the roles and responsibilities, capabilities, and coordinating structures that support how a municipality will respond to and recover from cyber incidents*". The MassCyberCenter recommends the best action a municipality can take to improve their cybersecurity resiliency is to develop a cyber incident response plan, because through the planning process cities and towns will:

1. Prioritize the assets they need to protect;
2. Build a cybersecurity team;
3. Create processes to mitigate vulnerabilities; and
4. Raise awareness internally about the importance of cybersecurity.

The Workshops

After a competitive selection process, the MassCyberCenter selected the firm of [Robinson + Cole](#) to design, develop, and facilitate the Cyber Incident Response Plan Workshops for Massachusetts Municipalities. Robinson + Cole will conduct the workshops in collaboration with each of the five

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](#)



Homeland Security Regional Advisory Councils ([Central](#), [Metro Boston](#), [Northeast](#), [Southeast](#), and [Western](#)). These workshops are designed to assist municipal managers, elected officials, information security teams, and/or first responders. These sessions are free of charge to Massachusetts municipal officials.

Workshop 1

The first set of workshops (Workshop 1) will introduce the need for cyber incident response plans, provide self-assessment and planning guidance, and give municipalities the tools and resources they need to create a cyber incident response plan.

Workshop 1 will be a two-hour “virtual” event using the Zoom platform. Robinson + Cole will provide materials and access details to registrants prior to the event.

Workshop 1 Date/Time	Region
July 13 th , 2020 10:00 am	Western
July 14 th , 2020 10:00 am	Central
July 16 th , 2020 10:00 am	Southeast
July 22 nd , 2020 10:00 am	Northeast
July 23 rd , 2020 10:00 am	Metro Boston

To register for a workshop, please go to <https://masscybercenter.org/workshops>.

The workshops are free and open to representative(s) from municipalities within each region. Given the focus on regional collaboration, please register for the session for your region only.

Several weeks after Workshop 1, an optional webinar, will provide a forum for municipal participants to ask questions and get feedback on challenges they have identified in



creating their cyber incident response plans. Each of these sessions will provide an opportunity for municipalities to get valuable information about the process and connect with a broad network of community and industry stakeholders who can assist and respond to questions.

Workshop 2

The MassCyberCenter is planning to schedule Workshop 2 in Fall 2020. Workshop 2 will pull together the final details of the cyber incident response planning process and provide an opportunity to test the plan. Again, this is planned as a two-hour “virtual” workshop, and more details will be forthcoming.

Contact Us

If you have any questions or want to learn more about the MassCyberCenter or cybersecurity, please contact masscybercenter@masstech.org.

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Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us.

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