



August 18th, 2022



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**Important Dates & Information**

**FY2023 Final Cherry Sheet Estimates**

The FY2023 state budget has been signed. For cities, towns and regional school districts the cherry sheet estimates based on the signed budget are consistent with the amounts from the conference committee report. DLS has posted final cherry sheet estimates on our website.

Click [here](#) for Municipal Cherry Sheet Estimates or [here](#) for Regional Cherry Sheet Estimates.

If you have any questions about the preliminary estimates, please contact the Data Analytics and Resources Bureau at [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

**Annual End-of-Year Letters**

The Division of Local Services has posted on its website the FY2022 Bureau of Accounts Annual End-of-Year Letters for:

- [accountants and auditors](#)
- [clerks](#)

**City & Town Reader Survey**

City & Town Editorial Board

City & Town is once again asking you, the readers, for feedback through a [brief online survey](#). Your responses will help us improve both the delivery and content of the publication. Previous survey results have prompted the addition of a table of contents, a new layout, the increased use of graphics, and the introduction of recurring features highlighting data and frequently asked questions.

We ask you to take a moment to answer the survey's eight questions. Your responses will be received anonymously and the results will be reported back in an upcoming edition. Your opinions matter and we thank you for helping to shape and improve City & Town. To take the survey, please [click here](#).

**Register Today for the 2022 "What's New in Municipal Law" Seminar!**

The Division of Local Services (DLS) Legal Staff will offer its annual "What's New in Municipal Law" seminar for local officials on Thursday, **October 6, 2022** at Lombardo's Meeting & Occasions in Randolph and Thursday, **October 13, 2022** at the Log Cabin Banquet & Meeting House in Holyoke. The seminars will be held in person.

The general session in the morning will review new legislation and

- [treasurers](#)
- [collectors](#)
- [regional school business officials](#)

### Register Now for Upcoming DLS Role of the Treasurer Webinar

On Wednesday, August 24th at 10am, DLS will host our latest municipal finance webinar. This training will provide an overview of the role and responsibilities of local treasurers. DLS staff will highlight the key duties of the treasurer, statutory requirements associated with the position, and highlight how other members of the local financial management team must work together with the treasurer while carrying out their own functions in order to ensure thorough management of municipal finances. DLS staff from the Financial Management Resource Bureau and Bureau of Accounts will be available to answer questions following the presentation.

To register, click [here](#). Please contact [dlsregistration@dor.state.ma.us](mailto:dlsregistration@dor.state.ma.us) with any additional questions. We hope to see you then!

### IGR Regarding the Borrowing Amount of an Approved Prop 2½ Debt Service Exclusion

The Division of Local Services (DLS) Municipal Finance Law Bureau (MFLB) has issued a new Informational Guidelines Release (IGR). IGR 2022-14 explains the policies of the Commissioner of Revenue regarding the borrowing amount covered by an approved Proposition 2½ debt service exclusion. It also includes new procedures and forms to be used by cities and towns with approved debt exclusions for obtaining a determination about the inclusion of cost increases.

#### [IGR-2022-14 – PROPOSITION 2½ DEBT EXCLUSIONS](#)

To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

### Overview of Municipal Debt Training Video

DLS has added a new informational [video](#) on municipal debt to the [Municipal Finance Training and Resource Center](#) and our [YouTube page](#). The video provides a brief overview of municipal debt, how it's authorized, and the roles local

recent court decisions pertaining to local government. The afternoon session will consist of three concurrent workshops that will discuss current and recurring issues of interest related to:

A) Assessing administration, including exemption eligibility for property held in trust, G.L. c. 59, § 2B and Clause 45 application to solar facilities situated on municipal property, veteran exemptions and the senior means test;

B) Treasurer and collection issues, including issues related to the collection of local taxes and charges for chapterlands, the acquisition and disposition of municipal land and tax bill inserts, check-offs and errors; and

C) Accounting issues, including municipal finance issues related to special revenue funds, including common issues and recent amendments, exceptions to the general rule against prepayment, encumbrances and recent guidance regarding the borrowing amount covered by an approved Proposition 2½ debt service exclusion.

Registrations must be received by September 21, 2022. Space is limited so [register now](#). If you have any questions about these seminars, please contact DLS Administrative Coordinator Jennifer McAllister at [dlsregistration@dor.state.ma.us](mailto:dlsregistration@dor.state.ma.us).

The Massachusetts Association Assessing Officers (MAAO) will offer continuing education credits to assessors attending this program.

## Highly Recommended: Codifying the Town Administrator Role

Financial Management Resource Bureau

*The DLS [Financial Management Resource Bureau](#) (formerly the Technical Assistance Bureau) has offered financial management advice to municipalities across the state for over 30 years. To share*

officials and others play in the issuance process. The training video also highlights a number of DLS resources available to help municipal staff better understand municipal debt.

These include our existing municipal debt videos like the [Deeper Dive into Municipal Debt playlist](#). You can also review [informational guideline releases](#) and access our [debt service calculator](#) as a guide to project debt service payments. These and other municipal debt-related resources are all available on the [debt and borrowing section](#) of our training page.

### **Pandemic Flexibility Provisions Extended**

On July 16th, 2022, Ch. 107 of the Acts of 2022 was signed into law, extending certain pandemic-related policy measures. This bill authorized the continuation of remote meetings and public access under the Open Meeting Law and other remote meeting provisions (including for Massachusetts nonprofit corporations and Massachusetts public companies) until March 31, 2023. [Click here to view the law.](#)

For additional related information and resources, please see the [DLS COVID-19 Resources and Guidance for Municipal Officials page](#).

### **Latest Issue of Buy the Way Now Available**

Don't miss Issue #16 of [Buy the Way](#), the official magazine of the Operational Services Division (OSD).

[Click here](#) to get news and updates from OSD delivered to your inbox.

### **DLS Posts Three New Webinars**

Recorded versions of recently held DLS webinars are now available on our YouTube channel! These include:

[Free Cash Upload & Certification Walkthrough](#): On April 26th, Bureau of Accounts staff highlighted how to complete the forms necessary for free cash certification. These forms, uploaded in Gateway, are used to request certification of and calculate a city or town's free cash certification from BOA each fiscal year. As mentioned during the webinar, you can also refer to our [Introduction to Free Cash video](#) for an overview of how free cash is calculated, and an [additional video](#) providing a brief

*this guidance more broadly, we thought it would be helpful to highlight some of our more useful, timely, or interesting recommendations for the benefit of City & Town readers.*

In most Massachusetts towns today (251 of 292 towns, or 86%), a professional manager has been appointed by the select board to act as the community's chief administrative officer (CAO). A CAO in this context refers to a position with locally delegated powers broader and higher level than those typically given to a select board assistant, executive secretary or town coordinator. Among the 251 CAO appointments are 179 town administrators (71%), 68 town managers (27%) and four incumbents with unique titles (2%), such as Norwood's general manager or Wellesley's executive director. Within this group, there are 163 officeholders (65%) whose powers and responsibilities have been formally codified in a bylaw, special act or town charter. For the remaining 88 (35%), the position's role is defined only through a job description or employment contract.

On a day-to-day basis, the town administrator, town manager, or similar position acts on behalf of its chief executive, the board of selectmen. The CAO is further directed, in most communities, to coordinate the activities of all town departments, regardless of their appointing authorities. [M.G.L. c. 41, § 23A](#) enables a select board to charge the administrator with "any duties as may be requested" and to "act by and for the board in any matter which it assigns." This obviously allows a wide degree of leeway, and in practice, the specifics of the administrator role can vary quite a bit from town to town.

Certain drawbacks are associated with an administrator title that lacks a solid, public definition. At times of changeover in select board members or the CAO, the position's responsibilities or powers may be subject to revision, and potentially undermine continuity in local government procedures. The absence of an official outline for the position, especially when it is newly created in a town, can also present special challenges to the appointee's effectiveness by allowing for confusion among employees and residents about the extent of the office's duties and authority, as well as the town's reporting lines of accountability. Furthermore, the town is at a

overview of the upload process. Slides from the presentation are also available to [download](#).

[How to Value a Massachusetts Town for Taxation](#): On May 25th, DLS' Chris Wilcock, Chief of the Bureau of Local Assessment (BLA), provided an overview of mass appraisal, the standardized procedures for collecting data and appraising property to ensure that all properties within a municipality are valued uniformly and equitably. Slides from the presentation are also available to [download](#).

[Excess and Deficiency Upload](#): On June 8th, BOA staff provided instruction about how to complete the forms necessary for excess and deficiency certification. These forms, uploaded in Gateway, are used to calculate and approve a regional school district's excess and deficiency amount each fiscal year. Slides from the presentation are also available to [download](#).

### **One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid**

The Division of Local Services (DLS) and the Department of Elementary and Secondary Education (DESE) have jointly issued guidance regarding FY2022 One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid. The information provided includes the spending timeframe and purpose as well as accounting matters.

[Click here to view the DLS/DESE guidance.](#)

## **DLS Links:**

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

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

[Informational Guideline](#)

disadvantage when there is a vacancy in the office, since experienced, highly qualified CAO candidates are most attracted to openings in which the role is unambiguous and well established.

For these reasons, the Division of Local Services (DLS) promotes the practice of codifying the CAO title in a bylaw, special act, or charter. When drafting one of these options, local decisions must be made about the extent of the powers and duties to assign the CAO. In addition to specifying the position's appointing and supervisory authority, other provisions typically considered include the CAO's role in relation to the annual budget process, capital planning, personnel administration, collective bargaining, procurement, ongoing financial management, policy analysis, and information technology oversight.

The simplest, most efficient way to codify the local CAO position is through a bylaw presented to town meeting by the select board in a warrant article. Once approved by town meeting, the bylaw must be validated by the Massachusetts Attorney General's Office before it goes into effect. Forty-two of the 163 towns with a codified CAO title used a bylaw, representing 26% of that group.

In 91 towns (56% of the codified group), a town charter spells out the local CAO's duties and powers. In contrast to bylaws, a charter is formalized only pursuant to a lengthy, deliberative process, as provided for in the Home Rule statute, [M.G.L. c. 43B](#). A charter's scope is also much broader since it is intended to define all the main pillars of the local government framework, including delineating the roles and relationships of the primary elected and appointed officials within the structure. The charter is drafted by either an elected charter commission or appointed government study committee and then must be ratified by the state legislature and town meeting, as well as local voters depending on the drafting route chosen.

The third codification option is a special act. In the absence of an effort to establish or modify a charter, the rationale for choosing this vehicle over a bylaw relates to the special act's higher standing. Once approved by town meeting and the state legislature, a special act cannot be revised without a drawn-out process. Given this, the

[Releases \(IGRs\)](#)

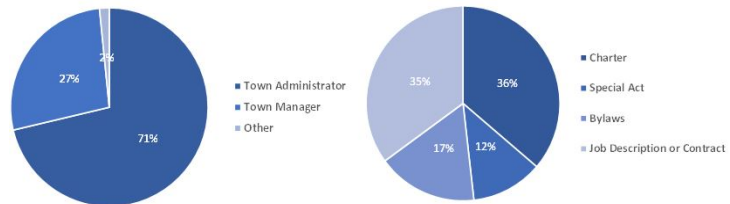
[Bulletins](#)

[Tools and Financial  
Calculators](#)



select board in a town pursuing this route typically appoints a broadly representative, ad hoc committee to consider the act's potential provisions and then draft a proposal based on the resulting consensus. There are 30 towns that have established their CAOs through special act, equating to 18% of all the codified administrators.

For a town considering codifying its CAO position, a survey of comparable communities is a good place to start. The DLS website has a [Community Comparison](#) report maker that can be used to assemble a group of peers to research for their codification status, methods, and provisions.



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Contact *City & Town* with questions, comments and feedback by emailing us at [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). To view previous editions, please [click here](#).

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