



Geoffrey E. Snyder, Commissioner • Sean R. Cronin, Senior Deputy Commissioner of Local Services

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Important Dates & Information

FY2023 Preliminary Cherry Sheet Estimates

The FY2023 budget from the Conference Committee was released on Sunday and approved by the legislative members of both the House of Representatives and Senate yesterday. As a result, DLS has updated the preliminary cherry sheet estimates to reflect these new funding levels. The preliminary cherry sheets can be found on the DLS website.

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

It is important for local officials to remember that these estimates are not final until the FY2023 budget is signed by the Governor.

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

Pandemic Flexibility

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](#).

DLS Training Highlight: Overview of Municipal Debt

Frank Gervasio - Director of Special Initiatives

We're excited to share a new informational [video](#) on municipal debt recently that's been added 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 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](#)

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 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

[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.

Be sure to bookmark the [Municipal Finance Training and Resource Center](#) and subscribe to our [YouTube page](#) to stay updated on new items added. As always, we are open to any feedback about what resources DLS can provide to assist new local officials in their roles. Please feel free to email gervasiof@dor.state.ma.us with your suggestions.

Highly Recommended: GFOA's Rethinking Strategy

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 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.

Lewis Carroll is often quoted as saying, "If you don't know where you're going any road will do." And while this quote doesn't actually appear in any of his books, and Carroll himself celebrated aimlessness; all too often we see communities wrapped up in an exercise of putting out one fire to the next without a clear sense of direction. A municipality's success doesn't just happen, it takes work and an ability to adapt to changing conditions. So, with the new fiscal year upon us, we thought it was appropriate to outline how the Government Finance Officers Association (GFOA) is rethinking the traditional strategic planning and annual goal setting process to one that focuses on forward-thinking and continuous strategy development.

In its "[Rethinking Budgeting Initiative](#)", GFOA highlights how important it is to think strategically in a volatile and resource constrained environment. However, rather than following a

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 Releases \(IGRs\)](#)

[Bulletins](#)

[Tools and Financial Calculators](#)



customary model of setting and periodically measuring goals, they suggest a rethinking that acknowledges that detailed plans have limited value because they quickly become outdated in a volatile, everchanging landscape. The pandemic, economic uncertainty, inflation, and massive federal assistance has only amplified this challenge and brought about a new normal that disrupted traditions and conventional ways of doing business. GFOA therefore points to a set of design principles that local governments can use to develop a nimble planning process that fits their particular conditions and set of circumstances.

GFOA makes the case that conventional “unwritten rules” around strategic planning, like developing a vision statement, curating annual goals, and developing detailed long-term priorities hobble the community because they can become immediately obsolete. Instead, the city or town should look to be more agile in the way it strategizes through a continuous process. The six design principles bulleted below are not “rules” as GFOA explains, but rather a framework from which to develop a planning process that works for your community.

- Accept uncertainty
- Define the problem before defining the solution
- Provide focus by introducing constraints
- Develop rolling planning process
- Make sure planning is collaborative
- Make sure planning is fair

Each of these design principles centers on developing an iterative strategic planning process that continually adapts to changing conditions. By accepting uncertainty, knowing that the past is no predictor of the future, focusing on core strategies, and rolling with the punches so to speak, the community can engineer a process not bound by conventional wisdom but flexibility and responsiveness to the everchanging local government landscape. To learn more about GFOA's Rethinking Budget Initiative, visit www.gfoa.org/rethinking-budgeting.

Editor: Dan Bertrand

Editorial Board: Marcia Bohinc, Linda Bradley, Sean Cronin, Emily Izzo, Lisa Krzywicki and Tony Rassias

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

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