



July 1st, 2021

Highlighting the FY22 Capital Plan

Michael J. Heffernan - Secretary of the Executive Office for Administration and Finance



The Baker-Polito Administration recently [announced](#) its Fiscal Year 2022 (FY22) Capital Plan, a \$2.655 billion spending blueprint that makes substantial investments in critical priorities including housing, transportation, climate resiliency, health and human services, and education to promote economic growth and opportunity.

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The [FY22 Capital Plan](#) also continues our Administration's commitment to being a dependable and reliable partner for local municipalities by funding numerous programs and initiatives that support cities and towns across Massachusetts.

For example, given the increasing importance of remote technology and IT infrastructure, the plan provides \$3 million for Community Compact IT grants which support cities and towns as they deliver services to their residents more efficiently. Over the past six years, the IT grant program has awarded \$15.7 million to more than 300 municipal and school districts. The plan provides \$3 million for the new municipal fiber grant program, helping to strengthen municipal IT security and improve connectivity to public safety facilities. \$2 million is also included for Municipal ADA Grants which fund planning, design, and capital improvements specifically dedicated to improving

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Important Dates & Information

Notice Regarding ARPA Payment Processing

The American Rescue Plan Act of 2021 (ARPA) provides local governments with federal resources through the new Coronavirus Local Fiscal Recovery Fund (CLFRF). Municipalities will see this payment as a direct deposit labeled “21ARPALocpassthruxxx.”

This is the first payment of the state pass-through ARPA funds and equal 50% of the municipal allocation listed in this [CLFRF document](#). When funds are received, please inform the CEO (town manager/administrator, mayor or chair of the Select Board) in your community. If you have yet to apply for your ARPA funds, please do so by following this application [link](#).

Procedures to Request

access and removing architectural barriers for people with disabilities.

In order to empower cities and towns to improve their own transportation infrastructure, the plan includes \$200 million in Chapter 90 funding for local road and bridge repairs. \$4 million is allocated for the Shared Streets and Spaces program, an immensely popular program which was started in June 2020 during the pandemic and has awarded \$26.5 million through 232 grants. \$10 million is provided for the Complete Streets program, as well as \$10 million for the Municipal Small Bridge Program, which has already awarded nearly \$50 million through 117 grants.

The capital plan contains funding for a host of new programs that were authorized in the Transportation Bond Bill including \$15 million for the Municipal Pavement Program, \$5 million for the Transit Infrastructure Partnership, and \$2.5 million for the Local Bottleneck Reduction Program.

To strengthen municipal public safety and protect and support our first responders, the plan includes significant investments such as \$5 million through the Protective Fire Equipment Grant Program to assist municipalities in obtaining firefighter equipment, and \$4 million for the Municipal Body-Worn Camera grant program to help defray upfront investment costs. The plan also sustains the Commonwealth’s commitment to supporting municipal police departments by providing a state match for the reimbursement of bulletproof vests under the Body Armor Replacement Program.

We know that municipal leaders know the needs of their communities and neighborhoods best – and these many grant and funding programs provide meaningful resources for cities and towns to strengthen and improve local infrastructure and better deliver services to residents.

Thank you for everything you continue to do on behalf of the people of Massachusetts.

**Permission to Make
Payments for Liabilities
Incurred in Excess of
Appropriation in the Event of
Certain Emergencies Under
G.L. c. 44 § 31**

The Division of Local Services (DLS) Bureau of Accounts (BOA) has issued and posted Bulletin (BUL) 2021-8. This Bulletin outlines a new procedure to request emergency spending permission under G.L. c. 44 § 31 in the DLS Gateway system.

[BUL-2021-8](#): Procedures to Request Permission to Make Payments for Liabilities Incurred in Excess of Appropriation in the Event of Certain Emergencies Under G.L. c. 44 § 31

**Coronavirus State and Local
Fiscal Recovery Funds –
Revenue Loss**

The Division of Local Services has posted revised preliminary guidance regarding the revenue loss component of the American Rescue Plan Act of 2021 (ARPA), based on the US Treasury’s updated FAQ. To view Bulletin 2021-7, please [click here](#).

**An Introductory Message from the Director of Accounts
Deb Wagner - Director of Accounts**

Hello! My name is Deb Wagner and I’m thrilled to introduce myself as the new Director of Accounts. I began my career at DLS almost 23 years ago in the Education Audit Bureau. After a short time, I was transferred to the Bureau of Accounts (BOA), where my love of municipal finance and helping cities and towns really flourished. I was fortunate to have had outstanding role models as supervisors, people who were willing to teach me anything I was willing to learn and brought me to the point where I could hold this position today. I want to thank our previous Director of Accounts, MJ Handy, for her years of service to DLS and wish her all the best in her retirement.

My priority for the BOA, first and foremost, is to continue to serve as a valued resource for cities, towns, regional school districts and special purpose districts. During the pandemic, we made every effort to provide guidance to local officials in order to support your efforts in continually operating government under extraordinary circumstances and without a pause in service to your constituents. You can expect that guidance to continue as we navigate the unprecedented federal aid for cities and towns to offset the economic effects of the pandemic.

Working during this once in a lifetime pandemic has informed my most immediate vision for the BOA. Pivoting to a remote work environment compelled us to transition many of our processes and procedures online. Internally, we’ll look to build on that approach and automate more systems, such as the State House Note program, the free cash calculation and proof process, and the receipt of audit reports from municipal audit firms. We strive to eliminate single points of failure with remote working and get data into our Gateway system that will allow us to generate better management information for communities. These innovations will allow us to better monitor the fiscal health of communities in order

For additional information and guidance related to the municipal finance aspects of ARPA, please bookmark the DLS [Covid-19 Resources and Guidance for Local Officials page](#). To access additional IGRs and Bulletins, please click [here](#).

DLS Issues New Assessment IGRs

The Division of Local Services (DLS) has issued and posted Informational Guideline Releases (IGR) 2021-18 and 2021-19 informing local officials that assessors no longer are required to obtain prior written approval from the Commissioner of Revenue to assess taxes on commonland in cluster developments or planned unit developments to owners of individual lots in the development and about the requirements for local assessors to assess partially completed construction improvements in common areas of phased unit condominium developments.”

IGR-2021-18: [ASSESSMENT OF CLUSTER DEVELOPMENT COMMONLAND](#)

to provide timely support.

To that end, we have news regarding a new Gateway form that we think will make the process of requesting emergency spending permission due to an emergency easier for our cities, towns, and districts. DLS has developed a new form in our Gateway system for a city, town or district to request permission to expend funds in excess of appropriation for an emergency under [G.L. c. 44, § 31](#). Upon submission of this form by the chief executive officer of the jurisdiction, we'll receive the request via a dashboard notification. Once reviewed and approved, a letter of approval from the director will automatically be sent. Please see [Bulletin 2021-8](#) on this process for more detailed instructions.

Finally, because our success as a bureau is the direct result of our excellent staff and supervisors, my goal is to provide support to the BOA staff in transitioning to a hybrid work environment and new way of operating. Having served amongst them for so many years, I know they share my passion and dedication and I'm honored to work with them. Should you have any comments or suggestions, please email me at wagnerd@dor.state.ma.us. Thank you!

An Introductory Message from the Local Assessment Bureau Chief

Chris Wilcock - Local Assessment Bureau Chief

Hello, local officials! My name is Chris Wilcock and I'm the new Chief of the Bureau of Local Assessment (BLA). For the past 20 years I've worked as an assessor in five municipalities across Massachusetts. Now, I'm excited to lead the BLA and explore innovative ways to use technology in property valuation. I'd also like to congratulate Joanne Graziano on her recent retirement as bureau chief. Joanne's legacy is unmatched in the world of local assessment and I'm honored to follow in her footsteps.

IGR-2021-19: [ASSESSMENT OF PRESENT INTERESTS IN PARTIALLY-COMPLETED CONDOMINIUM CONSTRUCTION](#)

Accounting and Reporting Requirements for Coronavirus State and Local Fiscal Recovery Funds

The Division of Local Services (DLS) Bureau of Accounts (BOA) has issued and posted [Bulletin \(BUL\) 2021-6](#). This Bulletin is the another in a series that will provide guidance regarding the accounting treatment of revenues received by cities and towns from the American Rescue Plan Act of 2021 (ARPA). This bulletin presents journal entries for the use of ARPA funds.

[BUL-2021-6: Accounting for Coronavirus State and Local Fiscal Recovery Funds](#)

For additional information and guidance related to the American Recovery Plan Act (ARPA), please bookmark the [ARPA section of DLS Covid-19 Resources and Guidance for Municipal Officials](#).

I started my career as an assessor in the City of Salem in 2001, and, at that time, the city had just purchased the first Computer Assisted Mass Appraisal system (CAMA). I still remember the manual updates (on paper!) we performed for assessment work, the finance team using Microsoft Excel to create the recap sheets, and the drives I took delivering the signed recap sheet to Sleeper Street in Boston. My first introduction to the Division of Local Services was through a very thick, three-ring binder that contained the “Course 101 Assessment Administration” manual. I read chapter after chapter about local assessment, legal requirements of municipal finance, assessment standards, and other municipal finance policies and procedures. To this day, I consider it one of the most comprehensive Massachusetts municipal finance resources available and I encourage everyone to take the 101 through Gateway, even if you aren’t an assessor.

Since 2001, I’ve worked in four other communities (Salem, Weston, Tewksbury, Wakefield, and Melrose) as a full-time assessor or elected official and had the chance to serve in many county and state assessing organizations. It’s been an exciting and rewarding opportunity to serve as president of both the Middlesex County Association of Assessing Officers and, more recently, of the Massachusetts Association of Assessing Officers. The local assessment environment is continually modernizing and improving through the use of technology and my goal in the coming months will be to revisit the assessment standards, deploy new collaborative software for BLA staff working remotely, and analyze how BLA uses data to certify full and fair cash value.

Stephen Goldsmith, Director of the Innovations in American Government Program at Harvard's Kennedy School of Government said, "Data and technology can fundamentally change the way government operates." I could not agree more. As bureau chief, I plan to deploy business intelligence software to review property valuation data, assist local assessing offices interested in expanding their use of technology, create new assessor education opportunities, and introduce spatial management policies that assist with

**2022 State Revolving Fund
Project Solicitation Offering
Loan Forgiveness for Lead in
Drinking Water, Zero Interest
Loans for PFAS and Expanded
Financing Offerings**

The Massachusetts Clean Water Trust (the Trust), in collaboration with Massachusetts Department of Environmental Protection (MassDEP), administers the Commonwealth's State Revolving Fund (SRF) programs that help communities build or replace water infrastructure that enhances ground and surface water resources, ensures the safety of drinking water, protects public health, and develops resilient communities.

MassDEP has launched its annual SRF project solicitation. Between July 1 and August 20, MassDEP will accept applications for the CY 2022 round of SRF financing. For 2022, the SRF program has detailed a number of program expansions and incentives beyond the standard 2% interest rate subsidized loans, including:

- Loan forgiveness for projects [addressing lead in drinking water](#)

reviewing statewide property valuation data. I look forward to working with our colleagues in local government and encourage you to contact me with any local assessment questions or suggestions at wilcockc@dor.state.ma.us.

**An Introductory Message from the Municipal Finance Law
Bureau Chief**

Kenneth Woodland - Municipal Finance Law Bureau Chief

My name is Ken Woodland and it is my pleasure to introduce myself as the new Chief of the Municipal Finance Law Bureau at DLS. It has only been a few weeks since I took the wheel from my predecessor, Patricia Hunt, who retired after several decades of dedicated public service where she served in multiple capacities that benefited local government. Her background as general counsel to the Quincy Housing Authority and on her hometown's community preservation committee, finance committee and board of selectman helped make her a phenomenal municipal attorney, terrific boss, and establish a high level of diligence for the bureau to live up to.

For the past four years I have had the privilege of working as an attorney within the DLS legal team and have thoroughly enjoyed playing a part in accomplishing the charges and goals of the bureau. It has been beyond rewarding to help provide a level of tangible support that assists local officials with complex municipal law concepts and has a profoundly beneficial real-world impact on local government. Having served as a town councilor in my hometown for the last nine years, I have seen firsthand the importance of local officials receiving good and timely advice on municipal finance issues. As my predecessor once wrote, "there is no better place for me to be than DLS to fully utilize my experience as an attorney and a former local official."

It is for this reason I applied for the opportunity to lead the bureau. It is an opportunity, unlike any other, to use my enthusiasm and passion for municipal law to play a larger

- Incentivized [Lead Service Line Replacement program](#)
- Zero interest loans for projects addressing [Per- and polyfluoroalkyl substances \(PFAS\)](#) in drinking water
- Asset Management Planning (AMP) grants expanded eligibility to include [cybersecurity risk assessments](#)
- [Housing Choice loan program](#)
- Zero interest loan for clean water projects [removing nitrogen from wastewater](#)
- Fixed percentage loan forgiveness for [disadvantaged communities](#)

The Trust administers two SRF programs, the Clean Water and Drinking Water SRFs. These programs provide subsidized loans to cities, towns, and water utilities. Since its establishment in 1989, the SRFs have financed approximately \$7.9 billion of water infrastructure projects serving an estimate 97% of the residents of the

role in carrying out the goals and objectives of DLS that so greatly assist municipalities. Being a leader in such a venture is the epitome of what Theodore Roosevelt meant when he said, “the best prize that life has to offer is the chance to work hard at work worth doing.”

I consider myself blessed to continue working with such a dynamic team here at DLS and I am humbled to serve in this new role.

Ask DLS: Community Preservation Act - Part 13

This month's *Ask DLS* features Part 13 of frequently asked questions concerning the Community Preservation Act. This installment relates to accounting on revocation of the CPA. For Part 12 of the series, see the [June 3, 2021 edition of City & Town](#). For additional information on the Community Preservation Act see [Informational Guideline Release \(IGR\) 19-14](#). Please let us know if you have other areas of interest or send a question to cityandtown@dor.state.ma.us. We would like to hear from you.

For FAQs on the amendment of acceptance of the CPA and revocation of the CPA, see Part 3 in this FAQ series contained in the [March 5th, 2020 edition of City & Town](#).

What happens to the fund if a community revokes their acceptance to the CPA?

If a community revokes its acceptance of the CPA pursuant to [G.L. c. 44B, § 16\(b\)](#), all outstanding obligations, including future debt service payments and deficits that are to be financed from CP Fund revenues, must be identified and a determination made whether there are sufficient uncommitted monies available within the fund to meet those obligations. Uncommitted monies include: undesignated fund balance, any annual revenues not yet committed and appropriated and reserve balances that can be used for the purposes of the obligations. This would

Commonwealth.

For questions about the 2022 SRF solicitation or program please feel free to contact Robin McNamara (Robin.McNamara@mass.gov), or visit [MassDEP's webpage](#).

DCR Seeks Lifeguards

The Department of Conservation and Recreation continues to seek lifeguards at agency-managed waterfronts and pools across the state for the summer season. Pay starts at \$20/hour; and positions are available five days per week, 40 hours per week, weekends included. Additionally, lifeguards who remain guarding for the duration of the season with DCR will also receive a \$500 bonus at the end of the season. Interested candidates 16+ years and older can find additional information by visiting the DCR [lifeguard webpage](#). To apply to be a lifeguard, please visit the [application webpage](#). To assist DCR in safeguarding local swimming destinations in your area, please share with any interested applicants seeking summer employment.

include the balance in an annual budgeted reserve and, if for payment of a loan issued to purchase open space, monies in an open space reserve. After revocation, the surcharge is only assessed to wrap up the fund, so there is no longer an obligation to allocate 10 percent of each of those year's revenues to the three community preservation spending purposes.

What is the process for a community when there are sufficient funds?

If there are sufficient uncommitted monies available within the fund to meet outstanding obligations, the assessment of the surcharge will cease at the end of the fiscal year. The funds needed to pay the remaining obligations should be reserved by the accounting officer and the community should not undertake any new obligations unless they can be funded with remaining unreserved funds or alternatively, with monies from other municipal financing sources. Appropriations from any fund monies remaining after all obligations have been satisfied are restricted to community preservation purposes; however, because the CPA has been revoked, recommendations from the CPC are no longer required unless the municipality's CPC by-law or ordinance provides otherwise. After revocation, a community cannot authorize new borrowings under [G.L. c. 44B, § 11](#) and there will be no new 10 percent minimum annual spending requirements for open space (including land for recreational use), historic preservation and community housing. After the surcharge collections cease, the resulting state trust fund distributions will cease. CP Fund operations continue only for the purpose of winding down the fund.

What if there are insufficient funds to meet a community's obligations?

If there are not sufficient uncommitted monies available within the fund to meet outstanding obligations, the surcharge must continue to be assessed until sufficient funds become available to pay the remaining obligations. If the surcharge would generate significantly more revenues than

OSD: Latest Issue of *Buy the Way* Now Available

Don't miss Issue #10 of [Buy the Way](#), the monthly newsletter of the Operational Services Division (OSD).

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

OIG: MCPPO Classes Offered

The Office of the Inspector General Massachusetts Certified Public Purchasing Officials (MCPPO) Program has announced its summer class schedule. To view, please [click here](#).

FY2022 Telephone Company Central Valuations

Local boards of assessors will find the fiscal year 2022 telephone company central valuations pursuant to M.G.L. Chapter 59, Section 39 on the our [website](#) effective Tuesday, June 15, 2021. Also included is a memorandum to assessors about the FY2022 valuation as well as the valuation table used, the new growth figures and a list of

necessary, the community may, pursuant to [G.L. c. 44B, § 16\(a\)](#), amend, with prior approval of the Director of the Bureau of Accounts, the surcharge to a percentage that will provide the revenues needed to fund the obligations. As stated above, appropriations from any fund monies are restricted to community preservation purposes; however, because the CPA has been revoked, recommendations from the CPC are no longer required unless the municipality's CPC by-law or ordinance indicates otherwise. After revocation, a community cannot authorize new borrowings under [G.L. c. 44B, § 11](#) and there will be no new 10 percent minimum annual spending requirements for open space (including land for recreational use), historic preservation and community housing. As long as the surcharge is imposed, the community will be eligible for state trust fund distributions. Communities do not have the option of ending the surcharge and undertaking to pay outstanding obligations from the tax levy. [G.L. c. 44B, § 16\(b\)](#). However, if a community pays all outstanding obligations in full using tax levy or available funds, the surcharge will cease at the end of the fiscal year.

This concludes the FAQ series on the Community Preservation Act. For more information on the CPA, see [Informational Guideline Release \(IGR\) 19-14](#).

company billing addresses.

The *Additional Landline*

Telephone Personality by FCC

Code for each of the centrally

valued telephone companies

by community is also

available.

FY2022 Pipeline Company

Central Valuations

Local boards of assessors will find the fiscal year 2022 pipeline company central valuations pursuant to M.G.L. Chapter 59, Section 38A on our [website](#) effective June 15, 2021.

Also included is a memorandum to assessors about the FY2022 valuation as well as the new growth figures and a list of company billing addresses.

Final FY2022 State-Owned Land Valuation under MGL C. 58 § 13-17

The Division of Local Services has posted on its website the FY2022 state owned land values based on the fair cash value of certain state owned lands (SOL) pursuant to [MGL Ch. 58, §§ 13-17](#). These lands are reimbursed for loss of local tax revenue on the

Cherry Sheet's State-Owned Land line.

Click [here](#) to display the final municipal state owned land values and their share of the total state owned land. In addition, this [link](#) features *Frequently Asked Questions* about this program.

The Bureau of Local Assessment (BLA) was notified of acquisitions, deletions, and agency transfers by the Department of Capital Asset Management (DCAM) during the past year and have adjusted the values pursuant to [MGL Ch.58, §15](#).

Final FY2022 Department of Conservation and Recreation (DCR) Lands under MGL C. 59 §5G

Parcels under DCR are not reimbursed on the cherry sheet, but DLS does determine the value of those lands, the final values can be found below:

DCR Water Supply Protection Land: Click [here](#) to display by municipality.

DCR Water Supply Protection Annexed Land: Click [here](#).

Any community with questions regarding their final state-owned land valuation should contact the DLS Bureau of Local Assessment at bladata@dor.state.ma.us.

Important Notice Regarding State House Notes Program Submission Process

The Division of Local Services has posted a letter from Senior Deputy Commissioner Sean Cronin regarding the State House Notes Program. This letter provides important guidance to city, town and district officials regarding the timeframe to submit notes to DLS for approval. To view this letter, please click [here](#).

For additional information about the State House Notes program, please visit the State House Notes page on our [website](#).

Special Injury Leave Indemnity Fund IGR

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-16 informing local officials about a local option provision allowing the establishment of

a Special Injury Leave Indemnity Fund for the payment of injury leave compensation and medical bills of police officers and firefighters injured on duty.”

[IGR-2021-16: Special Injury Leave Indemnity Fund](#)

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

Owners Unknown IGR

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-15 informing local officials about assessing property to an owner unknown.

[IGR-2021-15 – Owners Unknown Assessments](#)

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

Cybersecurity and IT Health Check Programs

The Office of Municipal and School Technology has announced the following programs available to Massachusetts municipalities

and schools. If you have any questions, please contact Catherine.Marques@mass.gov

[v](#)

[Cybersecurity Health Check](#)

The Cybersecurity Health Check Program provides opportunities for local government to access basic cyber security services at no cost.

These services can be a good first step in discovering, assessing and identifying cybersecurity gaps that could impact IT systems that support essential business functions. This is a rolling application.

[IT Health Check](#)

An IT Health Check is a high-level assessment of current IT assets. A Health Check can be a good first step in discovering, assessing and identifying gaps that could impact IT systems that support essential business functions.

The discovery will results in a completed score card that will identify the current state of critical IT systems, and platform and vendor agnostic

suggestions. This is a rolling application.

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](#)



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