

January 20th, 2022

Looking Back at 2021 and Ahead to 2022

Sean Cronin – Senior Deputy Commissioner of Local Services



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By the Numbers

As cities and towns start gearing up for the FY23 budget and Town Meeting seasons, I'd like to thank all of you in local government for everything you've done to continue the delivery of core municipal services over the past nearly two years during the pandemic. In previous *City & Town* pieces, I've noted how local government employees rise to the occasion; how they do the critical and oftentimes unheralded work that keeps our cities and towns safe and functioning. On the finance side of local government, CY21 again showcased the collaborative effort between local officials and my colleagues here at DLS to get done what needed to be done in order for property values to be approved, tax rates to be set and Free Cash to be certified.

I'm proud of the DLS team, who continue to embrace new, innovative approaches toward achieving our mission. In addition to managing the core responsibilities noted above, during CY21 we greatly increased and enhanced our [Training & Resource Center](#), developed new ways to [visualize](#) the data we collect, simplified the [State House Notes](#) and [8 of 58](#) processes, and advised many municipalities on opportunities to improve their financial management operations by taking advantage of the expertise of our [Financial Management Resource Bureau](#). We accomplished this while undergoing staffing changes – and not just at the bureau chief level. During CY21 we welcomed the following employees to

City & Town provides updates on the progress of the tax rate and certification season while also allowing you to follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by [clicking here](#).

Preliminary Certifications

Approved: 72

Final Certification: 72 (of 74 total)

LA4 (Assessed Values)

Approved: 349 (349 submitted)

LA13 (New Growth) Approved:

349 (349 submitted)

Tax Rates Approved: 348

Balance Sheets Approved: 252

Total Aggregate Free Cash

Approved: \$1,562,656,593

Important Dates & Information

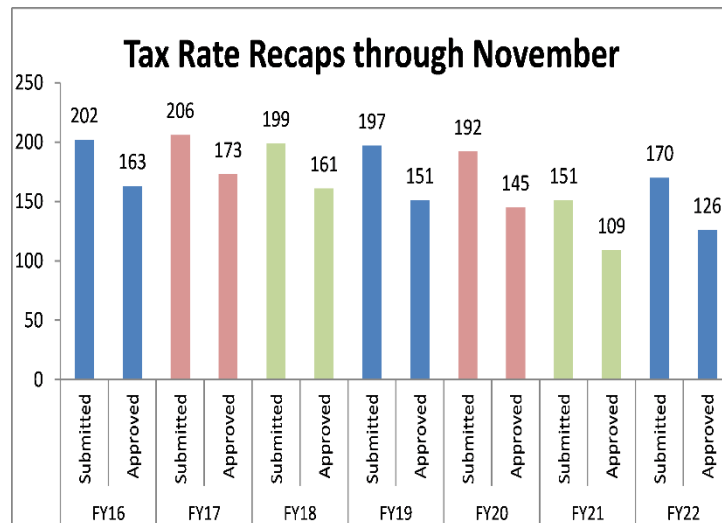
Register Now for the DLS Best Practices Webinar: The Next Step in Financial Forecasting

DLS is pleased to open registration for our free online

DLS: Chris Wilcock and Mary Oliver (BLA), Bethany Mosley (BOA), Kasey Bik (FMRB), Marc Gould and Heather Hutchinson Gutierrez (MFLB), and Tracy Callahan and Melissa Murphy (DARB).

At the conclusion of each tax rate setting season, I like to provide some management metrics. An important workload metric for DLS is the number of property tax recaps submitted / approved by the end of

November. Why? Because fewer submitted by the end of November means more need to be approved in just one month (December), which can result in the need to delay review and approval of other important items (e.g., balance sheets, Schedule A). As shown in the graph below, we didn't return to the pre-pandemic level of recaps submitted / approved by the end of November. While the 170 tax rates submitted / 126 approved by the end of November, 2021 exceeded the 151 submitted / 109 approved last year, it is still well below the levels realized in FY's 16-20.



Why so few by the end of November? Because of the continued impact of the pandemic, understandably some of the tax rate setting requirements were delayed at the local level. We encourage municipalities to get recaps into DLS earlier rather than later. In fact, this past summer, DLS hosted a webinar where Yarmouth finance officials explained how they prepare the recap and are able to get their tax rate approved in the July-August timeframe. You can view it [here](#) and perhaps consider adopting some of

training regarding financial forecasting. The interactive presentation will provide the opportunity to ask our staff questions.

Wednesday, January 26 at 10:00am – The Next Step in Financial Forecasting:

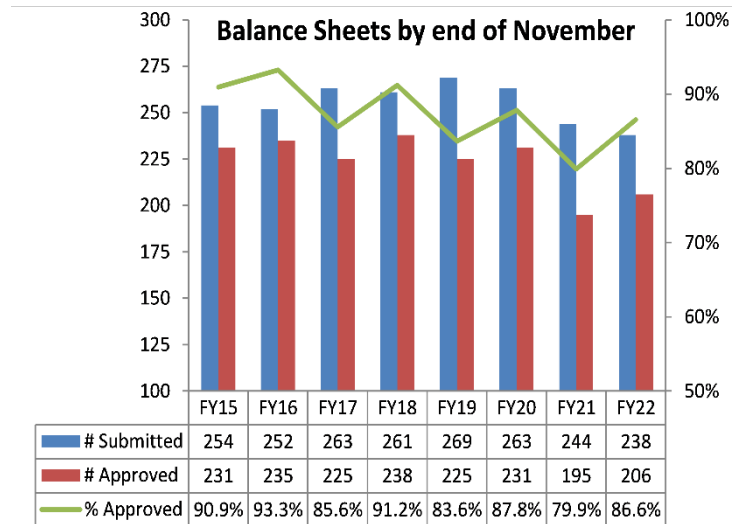
After a community builds its base forecast model, the community needs to model various scenarios such as collective bargaining negotiations, ongoing service contract renewals, capital acquisition and construction plans, and building reserves. Our staff from the Financial Management Resources Bureau will discuss how a forecast enables the user to play “What If”, examining and projecting revenue streams, using varying assumptions, analyzing the potential cost implications in the current and following years, and developing reasonable budget options in the best interest of the community. To register, click [here](#).

We look forward to seeing you then! Please email dlsregistration@dor.state.ma.us with any questions or concerns.

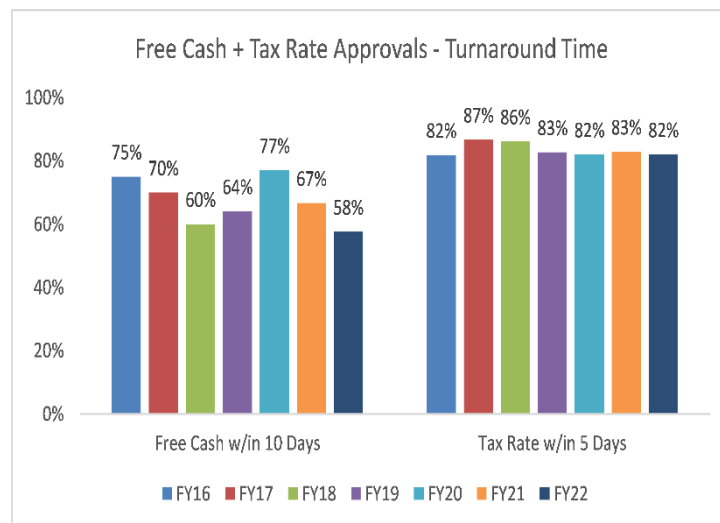
Proposed FY2023 State-Owned Land Valuation under MGL C. 58 § 13-17

their best practices so that your tax rate can get set earlier.

For Free Cash, 238 balance sheets were submitted by the end of November, with 206 approved. As shown in the graph below, the number submitted decreased while the number approved increased, meaning a significant increase in the percentage approved (86.6% vs 79.9%).



In terms of turnaround time, the graph below depicts 58% of Free Cash submissions being approved within 10 working days, down from last year’s 67%. For tax rates, 82% were finalized within one work week.



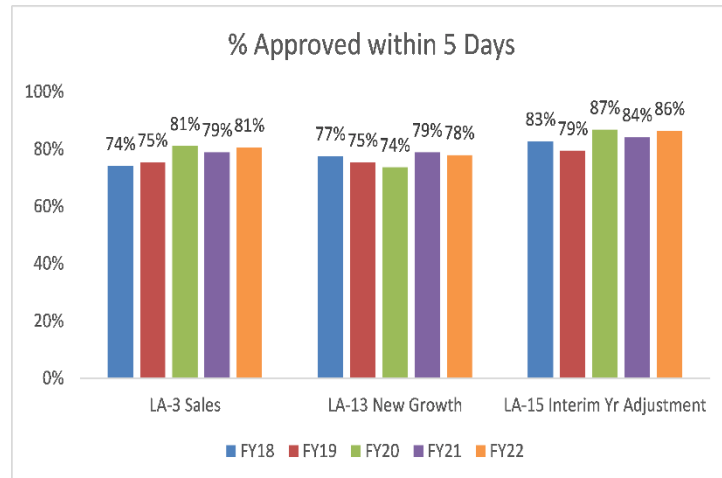
In order to get to tax rate approval, a number of assessment-related items need to be submitted by local boards of assessors and reviewed / approved by the Bureau of Local

The Division of Local Services has posted on its website proposed FY2023 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 proposed municipal state-owned land values and their share of the total state-owned land. In addition, please see the DLS [Frequently Asked Questions](#) about this [program](#).

The Bureau of Local Assessment (BLA) is notified of acquisitions, deletions and agency transfers by the Department of Capital Asset Management & Maintenance (DCAMM). In preparation for the FY2023 final numbers, if your community has newly reported and outstanding acquisitions from calendar year 2020 and 2021, you will be notified by mid-February by BLA for processing in the Gateway system by March 1, 2022. It is imperative you respond to any request for information within fifteen (15) days to have the additional acreage included in your FY 2023 valuation issued on June 1, 2022.

Assessment (BLA). The graph below looks at the turnaround time for three such items: LA-3 (sales), LA-13 (new growth) and LA-15 (interim year adjustment). As you can see, there was a two-percentage point increase in the number of LA-3's (81% vs 79%) and LA-15's (86% vs 84%) approved within five days, while LA-13's dropped slightly to 78%.



I want to remind local officials with Gateway accounts that you are able to view the status of each form required to set a tax rate. In the "Tax Rate" module, there is a "Tax Rate Reports" section that contains the "Tax Rate Submission Summary", and this report shows the most recent action taken on forms by both the municipality and DLS. The same information can be found on every tax rate form page by clicking on the "Status of Tax Rate Forms" button at the bottom of the screen. By utilizing these features, there should be no question about the status of any of your community's forms.

In the coming weeks, *City & Town* will include FY22 versions of the detailed overviews of Free Cash, New Growth, tax bills, etc. that are provided annually. Until then, I want to provide a quick snapshot of Free Cash and New Growth, two critical components of municipal finance in Massachusetts.

Through today, 252 municipalities had Free Cash certified that totaled \$1.56B. This is a 29% increase over FY21 for these 252 cities and towns, when \$1.21B was certified. Driving this significant increase is appropriation turnbacks (spending less than appropriated) and surplus

Any community questioning their proposed state-owned land valuation should contact the Bureau of Local Assessment at bladata@dor.state.ma.us.

ARPA's Coronavirus State and Local Fiscal Recovery Funds (SLFRF) – Revenue Loss

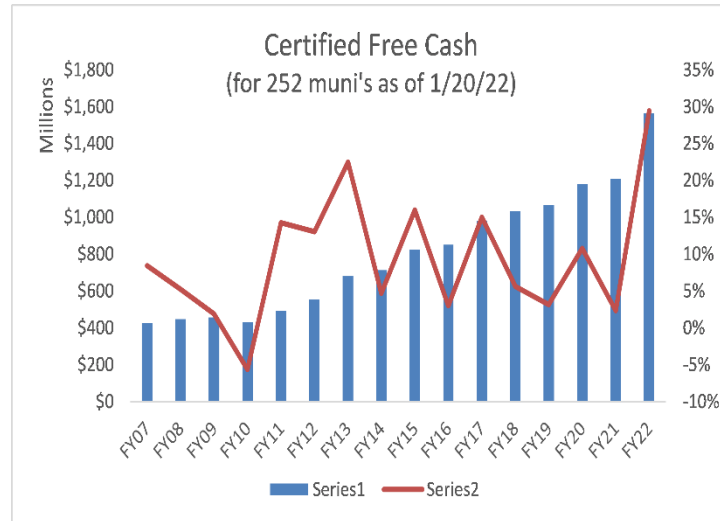
The Division of Local Services has posted revised guidance regarding the revenue loss component of the American Rescue Plan Act of 2021 (ARPA), based on the US Treasury's [final rule](#) implementing the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) issued on January 6, 2022. To view Bulletin 2022-01, please [click here](#).

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](#).

LFO 2022-1: Exemption Eligibility for Electric Generating Systems When Situated on Property Owned by A Governmental Entity

The Division of Local Services

revenue (actuals exceeding budget estimates). These result from what was a very uncertain FY21 budget environment: budgets were being prepared in the Spring of 2020, when COVID began to dramatically impact our daily lives. With so much uncertainty, municipalities had to be conservative; fortunately, the budget impact of COVID wasn't as bad as originally predicted and federal monies arrived (primarily from the CARES Act) to help pay for pandemic-related costs, resulting in this favorable operating budget experience.



For the 348 municipalities that have set tax rates through today, New Growth totaled \$371.7M, which reflects a decrease of \$10.5M (2.8%). This is the first time since FY10 there was a decrease, although Boston's \$21M decline is the driving factor. When measured as a percent of the prior year levy limit, the \$371.7M is 1.9%, which helped drive the 4.4% increase in the property tax levy for these 348 cities and towns.

(DLS) has issued and posted Local Finance Opinion (LFO) 2022-1 informing local officials about exemption eligibility for electric generating systems when situated on property owned by a governmental entity.

[LFO-2022-1 – Exemption Eligibility for Electric Generating Systems When Situated on Property Owned by A Governmental Entity](#)

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

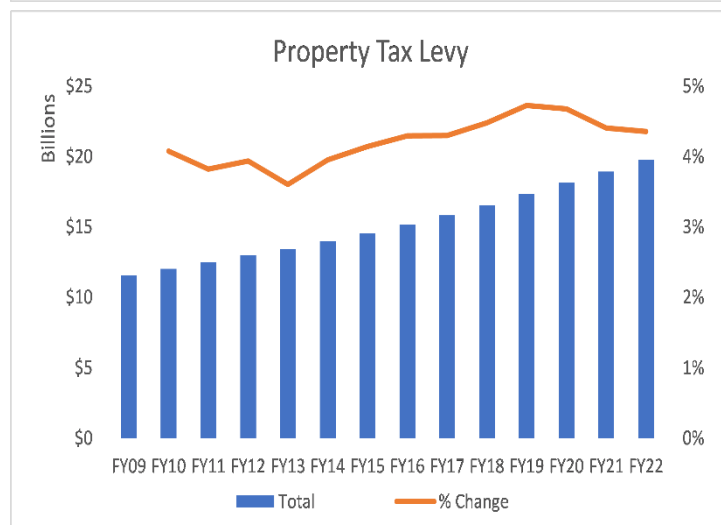
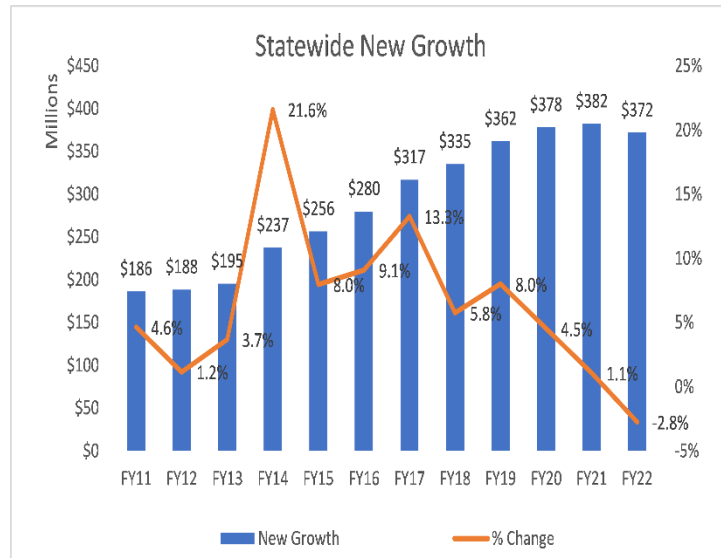
Latest Issue of *Buy the Way* Now Available

Don't miss Issue #13 of [Buy the Way](#), the monthly magazine of the Operational Services Division (OSD).

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

Office of the Inspector General ARPA Resources

Under the American Rescue Plan Act (ARPA), Massachusetts state, county, tribal and local entities are receiving millions of dollars in federal aid to respond to the public health and



Hopefully, you've registered for our Economic and Fiscal Outlook workshop at the Massachusetts Municipal Association's (MMA) Annual Meeting! Set for Monday, January 24th at noon, this workshop covers important current issues in municipal finance and looks at FY23 and beyond. In addition to presentations by DLS' three newest bureau chiefs (Deb Wagner, Chris Wilcock and Ken Woodland), we are thrilled to have Administration and Finance Secretary Heffernan and DOR Commissioner Snyder on the panel.

Ask DLS: Recent Municipal Finance Law Changes

This edition's *Ask DLS* features recent municipal finance

economic impacts of the public health emergency created by the COVID-19 pandemic.

The Office of the Inspector General has compiled the following rules and resources related to the ARPA from our Office, the federal government, other state agencies and private organizations. Our Office also has compiled [Bulletin articles](#) related to: using ARPA funds, including articles about:

- paying for supplies and services with federal funds
- reviewing invoices
- analyzing data
- auditing vendors
- applying Chapter 30B
- preventing bid manipulation

IGR Related to Property Tax Exemptions for Solar/Wind/Fuel Cell and Energy Storage Systems

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-24 informing local officials about property tax exemptions for solar powered systems, wind powered systems, fuel cell

changes that were signed into law on December 13, 2021, as part of "[An Act Relative to Immediate COVID-19 Recovery Needs](#)." Found in Sections 20 through 29, the legislation made several technical corrections to various municipal finance statutes that were amended by "An Act Modernizing Municipal Finance and Government," known as the Municipal Modernization Act ([St. 2016, c. 218](#)). 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.

Sale of Real Estate Proceeds Reference Error

In 2016 the Municipal Modernization Act ([St. 2016, c. 218](#)) consolidated and updated the many purposes for which cities, towns and districts could borrow inside their debt limits under [G.L. c. 44, § 7](#). The Act also contained a number of sections which made conforming amendments to other statutes that referenced a clause under [§ 7](#). A conforming amendment to [G.L. c. 44, § 63](#) dealing with use of real estate proceeds was inadvertently omitted. The general rule in [G.L. c. 44, § 63](#) is that money from the sale of municipal owned real estate not acquiring through tax title foreclosure (over \$500 in amount) must be used to retire the debt used in acquiring the parcel sold and any balance remaining may be appropriated for any purpose for which the city or town could borrow five years or more or for any land acquisition or public building improvement purpose. The statute's reference to using the proceeds for land acquisition or building improvement purposes was not correct. This legislation fixed that reference error.

[61A](#) Energy Facilities Reference Error

In the Municipal Modernization Act the legislature added a new section, [2A](#), to [G.L. c. 61A](#) that permits siting of solar and other renewable energy generating facilities on classified agricultural or horticultural land without loss of eligibility or assessment of a penalty tax. The statute defines the eligible facilities with reference to G.L. c. 25, § 11F, which does not exist. This amendment corrects the reference to [G.L. c. 25A, § 11F](#).

powered systems and energy storage systems, including under a negotiated tax agreement.

[IGR-2021-24 – Property Tax Exemptions for Solar Powered, Wind Powered, Fuel Cell Powered, and Energy Storage Systems](#)

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

8 of 58 Abatement Applications Now Submitted Via DLS Gateway

Starting Wednesday October 6, 2021, applications to abate a locally assessed tax or charge pursuant to G.L. c. 58, § 8 should be submitted through DLS Gateway. Upload of a completed [Schedule 58.8](#) is required for submission. Visit [the Municipal Finance Law Bureau’s 8 of 58 webpage](#) for more information on the application process. Step-by-step instructions for submitting 8 of 58 applications using Gateway can be found on the Gateway landing page.

For general guidance on the standards and policies governing applications for authority to abate local taxes and charges under G.L. c. 58, §

Personal Property Terminology

The Municipal Modernization Act revised several outdated references to executor and administrator in [G.L. c. 59, § 59](#) regarding property tax abatement applications to reflect the Uniform Probate Code terminology. A similar revision to another statute regarding proper assessment of the personal property of a deceased person was inadvertently omitted. To that end, the legislation replaces “executor or administrator” in [G.L. c. 59, § 18](#) with “personal representative.”

Regional School District Financing Leases Reference Error

The Municipal Modernization Act added a new section, [21C](#), to [G.L. c. 44](#) to provide a uniform procedure for authorizing financing leases in cities, towns and districts and providing for refinancing by debt when more advantageous. District for purposes of [G.L. c. 44](#) means a water, sewer or other improvement district, not a regional school district. See [G.L. c. 44, § 1](#). This new section was not intended to apply to regional school districts because [G.L. c. 71, § 16\(p\)](#) already establishes parameters for allowable lease purchasing arrangements for those districts. However, [G.L. c. 44, § 28A](#) makes [§§16-28](#) of [Chapter 44](#) applicable to regional school districts, which now includes the new [§ 21C](#). This amendment now properly excludes [§ 21C](#).

Defining What Constitutes a Final Judgment

The Municipal Modernization Act amended [G.L. c. 44, § 31](#) to broaden allowable deficit spending for final court judgments to apply to final judgments by federal or state adjudicatory bodies. Two main changes were made in this new legislation. First, a technical amendment fixed a drafting error that changed the word “counsel” to “council.” Second, the meaning of the term “final judgment” was clarified and now defined as final awards or payments ordered or approved by a state or federal court or adjudicatory agency. Before this clarification DLS received many questions about what actually constituted the undefined “final judgment.”

8, please refer to Informational Guideline Release ([IGR](#)) 2020-[10](#).

Departmental Revolving Funds IGR

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-23 informing local officials about the procedures and requirements of departmental revolving funds.

[IGR-2021-23 – DEPARTMENTAL REVOLVING FUNDS](#)

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

Webinar on Yarmouth’s Streamlined Tax Rate Recap Process

Local officials from Yarmouth joined DLS in hosting a webinar to walk through how their financial management team completes prepares the tax rate recap. In their presentation, the team in Yarmouth highlighted not only the technical aspects that streamlines this process, but also how collaboration amongst the financial management team leads to success.

This definition makes that clear.

Bond and Note Premiums

The Municipal Modernization Act also amended [G.L. c. 44, § 20](#) to give cities, towns and districts a choice in regards to the treatment of premiums (net of issuance costs) received when issuing debt. They can now either apply the premiums to the issuance, thereby reducing the amount needed to borrow, or place them in a separate fund and appropriate them for a capital project. The amendment addresses budgeting and accounting issues discussed with the accounting community, bond counsels and financial advisors in developing implementation guidelines.

First, communities are now getting premiums on temporary debt such as bond anticipation notes (BANs) and due to timing and other issues, local officials want to reserve them for payment of the first interest payment on the BANs. The amendment makes that change. The amendment also lets communities use bond premiums for project costs and to reduce the amount borrowed by a like amount even where there had been a failure, often perhaps inadvertent or a matter of timing, to include that requirement in the borrowing authorization. The amendment additionally removes the requirement that each premium reserved for capital purposes be appropriated for a purpose for which the municipality could borrow for an equal or greater term than the borrowing and lets the premiums be appropriated for any borrowable purpose. Accounting officers and treasurers found it difficult to have to allocate and track premiums from multi-purpose bond issuances, which usually have different borrowing terms for the different purposes.

The amendment also requires premiums received on a borrowing for which a Proposition 2½ debt exclusion has been approved to be used for project costs and to reduce the borrowing by a like amount. This eliminates the need for the community and DLS to adjust the debt exclusion to reflect the true interest costs of the borrowing, which is still required by [G.L. c. 44, § 20](#). Lastly, notwithstanding any of the other changes, any net premium received on account of

The town is routinely amongst the first communities to submit its tax rate recap to DLS for review each year. The [recorded version](#) of the webinar is now available online. In addition, the slides from their presentation are available for reference [here](#). You can also find [DLS' Budget and Tax Rate Planning Tool](#), which the team Yarmouth uses as part of their automated process, on our website, along with other helpful [tools and templates](#).

Municipal Audits Webinar and Training Materials

Thank you to all who joined our *Overview of Municipal Audits* webinar hosted by the Office of the Inspector General and the Division of Local Services. The [recorded webinar](#) is now available on [the DLS Municipal Finance Training & Resource Center](#). The training provides information on the different components of the audit, the benefits of having an audit completed, the best practices for procuring a local audit, and how often a community is required to have an external audit completed. DLS and OIG staff also answered other questions from attendees. The [slides](#) from the presentation are also available online.

an issue of bonds, not in excess of \$50,000, may be applied, with the approval of the chief executive officer, for the payment of indebtedness.

Highly Recommended: Combining Treasury and Collections 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 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.

Perhaps some time in the not-too-distant future, the existence of separate collections and treasury departments within municipalities may become relegated to a footnote in history. Over the last couple of decades, more and more communities have combined these functions into a single, integrated operation for the purposes of centralizing receipt processing, enhancing internal financial controls, streamlining tax enforcement efforts, and reducing personnel costs. When we first reported on this trend in 2014, 215 of the state's 351 cities and towns (61%) had combined treasurer/collector departments. As of today, that number stands at 280 (80%), a 30% increase in the last eight years alone.

The movement to this model began with the recognition that the same cash management functions are performed in both areas. In each department, staff must collect, count, record, deposit, and reconcile large volumes of various receipts. It makes organizational sense to handle all receipt processing in one central place, where it is easier to ensure that all appropriate internal controls are being properly and consistently applied in this high-risk area for potential errors or fraud. Depending on the appropriate staffing level for the local volume of work, a combined operation can also allow a community to build in layers of duty segregation in the cash

In addition, you can review the [Municipal Audits: FAQs](#) document that provides answers to common questions regarding municipal audits, including procurement and preparing for audits.

We look forward to offering training opportunities on this and other municipal finance topics in the future! Be sure to bookmark the [Municipal Finance Training & Resource Center](#) and subscribe to our [YouTube channel](#) to stay updated on new items added.

Land of Low Value Post Affidavit Process and Deeds in Lieu of Foreclosure IGR

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-22 informing local officials of the administrative foreclosure process following the receipt of a Commissioner of Revenue's affidavit pursuant to a Land of Low Value tax title foreclosure application and how communities may accept title from the owners of properties on which there are municipal liens as an alternative to tax taking and foreclosure proceedings.

management functions that may not be feasible within two separate and smaller departments. At the same time, the merging of the staffs from two departments results in more people being available to back each other up during peak workload periods and to provide coverage during vacations or other employee absences.

It is also worth noting that in some of the smallest towns in the state, there is no line staff working in either of the separate offices — the collector and treasurer incumbents are departments unto themselves, likely only working part-time hours. In these communities, a combined office would allow for an internal check-and-balance process and, again, create back-up coverage for absences.

Another advantage of the combined office is the efficiency gained in addressing delinquent property taxes. No longer must tax takings and subsequent taxes be reported to a different department, where another person there has to reinvestigate the accounts before pursuing them further. Instead, the staff member who initiated the process under the collector's function can seamlessly continue to pursue the taxes owed on properties after they have been put into tax title.

A combined treasurer/collector position also gives a community a competitive edge in recruiting and maintaining well-qualified managers during these current times when the pool of good job candidates appears to be shrinking. Generally speaking, the combined title is more attractive than either position individually, especially since the management of greater work volumes, responsibilities, and subordinates justifies a higher salary.

Of course, the best time to consider converting to a combined department is when a vacancy occurs in either position. Although merging the offices is likely to decrease overall personnel costs, communities should not necessarily anticipate that the reduction will equate to a full-time equivalent employee. Depending on work volume, it might be wise to plan for a new assistant department head position. A survey of other communities with similar

IGR-2021-22 – [LAND OF LOW VALUE POST AFFIDAVIT PROCESS AND DEEDS IN LIEU OF FORECLOSURE](#)

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

Cybersecurity Health Check Program

The Office of Municipal and School Technology provides the following program available to Massachusetts municipalities and schools. If you have any questions, please contact Catherine.Marques@mass.gov

[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.

DLS Links:

[COVID-19 Resources and](#)

populations, parcel counts, and total budgets can provide valuable insight for a staffing-workload analysis.

The persistence of an elected status for some collectors and treasurers in the state can be a hindrance for combining the two operations, but this is not always the case. And here again, the trend with elected department heads is running toward obsolescence. Based on our data, only 60 communities in the state (17%) still have either an elected treasurer or collector, typically both. Of the 72 cities and towns that maintain separate departments for treasury and collections, 24 (33%) had an elected collector and/or treasurer.

The momentum toward converting these positions to appointed status has been driven by the increasingly wider understanding that elected positions should be reserved only for policy roles (think select board, school committee, etc.) and that any operational position requiring professionally relevant skills sets and strict compliance with provisions laid out in statute should be appointed. Furthermore, cities and towns have become less willing to rely on the chance there are local residents both qualified and interested in running for either job at election time.

Any town that has an elected treasurer and collector can convert to a single combined and appointed position through a majority vote of town meeting and acceptance by voters at the annual election ([M.G.L. c. 41, § 1b](#)). If either position is already appointed in a city or town, the appropriate mechanism is a special act or a new provision in the city/town charter. If a community adopts an ordinance or bylaw to create a consolidated department of municipal finance ([M.G.L. c. 43C § 11](#)), it can choose to combine the collector and treasurer offices then or revise the bylaw at a future date if a merger is desired subsequently.

Note: The Division of Local Services (DLS) Gateway system has a directory of local officials compiled from information provided by cities and towns statewide, and each community that listed the same name for its treasurer and collector titles counted toward the combined department total of 280

[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](#)



reported here. Communities are not required to report to DLS the method by which they made changes in their governing structures, and some cities and towns included in the tally might have combined their treasurer and collector offices by simply appointing the same person to both positions.

**Update to Community Preservation (CPA) State Match
Lisa Krzywicki – Data Analytics and Resource Deputy
Bureau Chief**

Attention, CPA communities! Chapter 102 of the Acts of 2021 included language that would transfer \$10 million in state surplus revenue to the CPA trust fund and allow for a supplemental payment of the CPA state match.

In November, DLS processed payments to the 177 eligible communities in the amount of \$79,763,181 which resulted in a base state match of 39.4%, with the additional revenue the base state match will increase to 43.8% and the total distribution will increase to \$88,477,404. The supplemental distribution is scheduled to occur tomorrow (January 21).

The [state match calculation, November and January supplemental distribution](#) can be found on the DLS website. Contact DARB with any questions at databank@dor.state.ma.us.

Editor: Dan Bertrand

Editorial Board: Donnette Benvenuto, 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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