



Alan LeBovidge
Commissioner

Gerard D. Perry
Deputy Commissioner

City and Town

A Publication of the Department of Revenue's Division of Local Services



Volume 19, No. 3 March 2006

Budgeting for the Cost of Retirees' Pensions

Melinda J. Ordway

The Public Employee Retirement Administration Commission (PERAC) is responsible for monitoring, advising and regulating 106 Massachusetts public pension systems. Annually, PERAC issues a report of each system's status (e.g., retirement board membership, last valuation date, return on investment, funding ratios and investment vendors used) for the previous calendar year.

Each public pension system is overseen by a retirement board, which is bound by a fiduciary duty to manage the system in the best interest of the members and their beneficiaries. Essential to that role is to ensure that resources exist to finance the retirement system benefits, such as pensions, provided in M.G.L. Chapter 32. In this capacity, the board relies on actuarial analysis of the assets and liabilities to determine its funding obligation.

By statute, an actuarial valuation is required once every three years. It provides the amount of the system's assets and accrued liabilities as of a specific date based on assumptions regarding past experience and anticipated factors (e.g., inflation, salary increase rate and investment return) from which the funding schedule is derived. A funding schedule includes the normal cost (the amount needed to offset active members' accruing benefits for the current year) and the amount of unfunded pension liability (the difference between the actuarial accrued liability and the pension fund's assets) of the retirement system.

Historically, retirement contributions to public pension systems were on a pay-

as-you-go basis, paying only what was necessary to provide for the current year's retiree costs. However, this method of payment did not "fund" the system (accumulating assets to pay for each member's benefits during active service). Because the retirement systems were not providing for normal costs timely, they were generating unfunded pension liabilities that, if not addressed, potentially threatened the fiscal stability of the state, cities and towns. Therefore, to address this issue, M.G.L. Chapter 32 was amended (Chapter 697 of the Acts of 1987) requiring each public retirement system to provide for its normal cost and to eliminate the unfunded pension liability by 2028.

Based on the actuarial valuations, the unfunded pension liability and the funded ratio (the actuarial value of plan assets divided by the actuarial accrued liability) are determined. When a system's unfunded liability reaches zero and its funded ratio reaches 100 percent, a system becomes "fully funded" and is only required to make assessments to cover normal costs.

Based on the funding schedule, annual contributions to the system are made through assessments levied upon the public sector governing bodies that participate in a system. Employees also contribute to the pension fund through payroll deductions, but the state, cities and towns pay for the majority of the annual appropriation. To help offset the impact of these assessments on state and municipal budgets, each retirement board makes management decisions about the investment of the system's assets. A retirement board may invest its own funds, hire investment managers

and/or participate in the state-run Pension Reserves Investment Management (PRIM) fund.

Recent financial market history has proven that the environment in which Massachusetts public pension systems operate is constantly changing. The markets performed above average in the mid- to late-1990s, experienced a downturn between 2000–2002, and rebounded between 2003–2004. As each new actuarial valuation is completed, the value of the system's assets is determined. When the markets flourished, systems' assets grow, but when the markets experience a decline, those assets could decrease in value.

If a retirement fund's return on investment is greater than the actuarial assumption, the unfunded pension liability will decrease. This assumes that the system does not incur actuarial losses on plan liabilities (e.g., wage increases greater than expected) or additional costs (e.g., adoption of an early retirement program). If there are gains, a

[continued on page six](#)

Inside This Issue

From the Deputy Commissioner	2
Legal	
Are Private Institutions Subject to the Public Records Law?	2
Focus	
The Evolution of the City or Town Charter	3
DLS Update	
BMFL Releases Updates	7
Record-Setting Market Begins to Soften	7
DLS Profile	8
Municipal Fiscal Calendar	8
Mark Your Calendars — Opportunities for Training	8
E-Mail Notifications	8



From the Deputy Commissioner

To help cities and towns work within the constraints of budgetary cycles and ease the fact that assessing ad-

ministration is an increasingly complex function, the Legislature enacted M.G.L. Ch 41 Sec. 30B in 1979. Under the statute, towns are able to partner and create a cooperative assessing program to pool financial resources.

DOR has developed guidelines for communities interested in cooperative assessing (IGR 81-402, found at www.mass.gov/dls/PUBL/IGR/1981/81-402.pdf). One of the goals of these guidelines is the maintenance of local autonomy over policy and decision-making by each community's board of assessors. In order to implement the program, a formal agreement must be drawn-up, voted on by the legislative bodies in each of the municipalities and approved by the Commissioner of Revenue. Important personnel aspects that must be defined in the agreement include qualifications, duties, responsibilities, supervision and evaluation of the principal assessor. The agreement should also specify the sponsoring or host community, allocate salary and expenses and specify the duration and method of amending the program.

There are obvious financial benefits to communities that divide the costs of a highly skilled individual. Beyond simple cost savings, sharing an assistant assessor can be particularly advantageous in communities that have similar property characteristics. It is also beneficial in smaller communities that do not have many real estate sales or many commercial properties.

Gerard D. Perry
Deputy Commissioner

Legal

in Our Opinion

Are Private Institutions Subject to the Public Records Law?

by James Crowley

The Harvard Crimson (*Crimson*), a student newspaper, made freedom of information requests in June 2003 seeking to obtain records from the Harvard University police department (HUPD) and the Cambridge and Boston police departments. Specifically, the *Crimson* sought incident reports and correspondence pertaining to certain incidents listed on HUPD's weekly log of complaints. While the Boston and Cambridge police departments complied with the request, the HUPD asserted it was not a public entity and therefore not subject to the Massachusetts public records law (M.G.L. Ch. 66 Sec. 10). The *Crimson* brought a civil action in Superior Court in July 2003 against Harvard College to compel disclosure of the requested documents. The Superior Court judge dismissed the complaint and the *Crimson* appealed. On its own motion the Supreme Judicial Court agreed to hear the case on direct appeal. Oral argument was made in November 2005 and the court quickly rendered its decision in January 2006. The case is *The Harvard Crimson, Inc. v. President and Fellows of Harvard College*, 445 Mass. 745 (2006).

The *Crimson* conceded that Harvard was a private school but contended that certain officers of the HUPD were special state police officers or deputy sheriffs in Suffolk and Middlesex counties with broad police powers, therefore the public records law applied to HUPD. The *Crimson* argued that the issue was one of statutory interpretation, and pointed to two statutes. M.G.L. Ch. 66 Sec. 10 provides in pertinent part that "Every person having custody of any public record... shall, at reasonable

times and, without unreasonable delay, permit it... to be inspected." The term "public records" is defined in M.G.L. Ch. 4 Sec. 7 Cl. 26 as all books and records "regardless of physical form or characteristics, made or received by any officer or employee of any agency, executive office, department, board, commission, bureau, division or authority of the Commonwealth, or of any political subdivision thereof, or of any authority established by the General Court to serve a public purpose, unless such materials" are specifically exempted from disclosure. Since some HUPD officers had special status as state police or deputy sheriffs, the *Crimson* argued that made them officers or employees of a governmental entity and subject to the public records law.

The Supreme Judicial Court rejected the student newspaper's claim. According to the court, the purpose of the public records law was to afford access to government documents. In prior decisions, the court had narrowly interpreted M.G.L. Ch. 4 Sec. 7 Cl. 26 to bar disclosure of records held by entities other than those specifically listed in the statute. For example, records of a judicial nominating council were not public records since the governor was not included within the provisions of M.G.L. Ch. 4 Sec. 7 Cl. 26. *Lambert v. Executive Director of the Judicial Nominating Council*, 425 Mass. 406 (1997). Records of a retirement board were not disclosable since it was not a "board" of the Commonwealth under that statute. *Globe Newspaper Co. v. Massachusetts Bay Transportation Retirement Board*, 416 Mass. 1007 (1993). Furthermore, the Legislature's own telephone billing records were not subject to disclosure since the Legislature was not included within the meaning of M.G.L. Ch. 4 Sec. 7 Cl. 26. *Westinghouse Broad-*

continued on page seven

Focus

on Municipal Finance

The Evolution of the City or Town Charter

Joe Markarian

From 1620 onward, in the earliest times of the Massachusetts Bay colony, local government formed around small settlements. Boston and Dorchester became the first towns in 1630, followed by Roxbury, Charlestown, Watertown and Cambridge, among others. At that time, decisions governing the town were made by voluntary associations, which had the distinction of not deriving its powers from the King of England. Later in 1630, Massachusetts Bay colony was granted its new charter and the first General Court was held as eight freemen, qualified by religious belief and representing defined districts, initially met. They elected the governor and by 1641 were functioning according to a code of laws rather than the Bible.

As populations grew, city-sized communities took shape that continued to operate under the town structure. It was not until the adoption of the Massachusetts Constitution, principally authored by John Adams in 1780, that the General Court was empowered to grant the establishment of cities. A minimum population of 12,000 people was required, as was consent of the inhabitants of the town (a referendum), following a vote at a (town) meeting.

From this point, cities and towns were consistently viewed, in contemporary terms, as political subdivisions, or creatures of the state. As a practical matter, this meant that municipalities had no authority to act other than in ways granted by the General Court, or implied by powers conveyed. The new cities and towns were permitted to enact local laws provided the provisions were "not repugnant" to the Constitution and met other legal tests. All local laws

were subject to annulment by the General Court.

In 1915, with the adoption of M.G.L. Ch. 43, cities were empowered to organize under alternative structures. Four variations (A, B, C and D) were originally identified and later complemented by three additional options (E, F and unnamed). The seven plans involved various combinations of so-called strong and weak mayors, with and without a city manager, as well as at-large and district-represented city councils and school committees. In 1931, towns with populations of at least 6,000 people were permitted to convert from an open town meeting to a representative town meeting structure where a fixed number of voters could be elected to represent each town precinct. The town of Wellesley was the first to convert to a representative town meeting, in 1932.

It wasn't until 1966 that a dramatic shift occurred with the adoption of the Home Rule Amendment to the Massachusetts Constitution. Now, under Amendment Article 89 and the companion Home Rule Procedures Act (M.G.L. Ch. 43B), city and town voters can select for themselves the form of government which is best suited to local needs. The new standard, still in effect today, allows the exercise of a power or function, conferrable by the local legislative body, so long as it is not inconsistent with the Constitution or general law.

Two vehicles for establishing a new government structure are available. A community can form a charter commission to adopt a new charter, to entirely revise an existing charter, or to amend selected charter provisions. As an alternative to the charter commission process, communities can, under M.G.L. Ch. 43B, adopt, revise or amend a charter by a special act of the state Legislature with approval by the governor (see *Table 1*).

For municipalities, a key distinction between a charter commission and a special act is the time required to complete the process. The work of a charter commission is directed by statute and involves 18–24 months. On the other hand, when a special act is initiated locally (typically pursuant to the formation of a government study committee), it can generally advance more quickly. For more information on these procedures, see City and Town Charters at www.mass.gov/dls/mdm/stuf/Technical_Assistance/Restructuring/charters.htm.

This evolution of law has given communities greater ability to modify the organization of local government either on a piecemeal basis or in a wide-ranging, comprehensive plan.

Examples of cities, and particularly towns, that have taken advantage of these laws are evident throughout the Commonwealth. The reasons are commonly apparent. In a growing number of municipalities, the business of government has long since been so simple, and on a scale so small, that it could be sufficiently managed by part-time volunteers or by those whose expertise lies elsewhere.

As evidence of government expansion based on DOR historical data, between FY81 and FY04 (the most recent year of complete expenditure data), total general fund expenditures by all cities and towns increased from \$5.9 billion to \$15.2 billion, or 167 percent. This does not account for other spending outside the general fund, i.e., from enterprise funds, special revenue funds, trusts, etc. On a per capita basis, the average municipal expenditure rose 139 percent, from \$990 to \$2,366. The most dramatic escalation occurred among the 122 towns and two cities with a population between 5,000 and 16,000 people.

[continued on page four](#)

Sample Charters and Charter Provisions Enacted Since 2000

Date enacted	Session law	Municipality	Action
Mar. 9, 2000	Ch. 40 Acts of 2000	Norton	Amendment creating new town manager
Nov. 1, 2000	Ch. 308 Acts of 2000	Sutton	Amendment creating new town manager
Aug. 1, 2001	Ch. 56 Acts of 2001	Georgetown	New finance director position
Aug. 29, 2001	Ch. 80 Acts of 2001	Weston	New town manager position
Oct. 5, 2001	Ch. 98 Acts of 2001	Watertown	Charter provisions; new town manager
Dec. 29, 2001	Ch. 216 Acts of 2001	Amherst	Revised charter, including town manager/budget process
Jan. 20, 2002	Ch. 7 Acts of 2002	Swampscott	New town administrator
Jan. 31, 2002	Ch. 20 Acts of 2002	Dedham	New finance director
Mar. 8, 2002	Ch. 53 Acts of 2002	Ashland	Charter provisions, including town manager
Jun. 12, 2002	Ch. 137 Acts of 2002	Sandwich	New town administrator charter
Dec. 18, 2003	Ch. 153 Acts of 2003	Charlton	Treasurer/collector — elected to appointed
Jan. 22, 2004	Ch. 5 Acts of 2004	Foxborough	New town manager
Apr. 21, 2004	Ch. 73 Acts of 2004	Dudley	New town manager
Jul. 15, 2004	Ch. 176 Acts of 2004	Needham	New town manager
Aug. 9, 2004	Ch. 259 Acts of 2004	Abington	New town manager
Aug. 19, 2004	Ch. 320 Acts of 2004	Wayland	Executive secretary to town administrator
Sep. 30, 2004	Ch. 358 Acts of 2004	Plymouth	New representative town meeting/selectmen/town manager
Jan. 5, 2005	Ch. 499 Acts of 2004	Randolph	New town council/mayor
Mar. 24, 2005	Ch. 13 Acts of 2005	Swansea	Combine treasurer/collector
Aug. 3, 2005	Ch. 55 Acts of 2005	Rockland	Establish a capital planning committee
Aug. 3, 2005	Ch. 58 Acts of 2005	Rockland	Relating to town administrator
Sep. 29, 2005	Ch. 105 Acts of 2005	Melrose	New city charter
Oct. 20, 2005	Ch. 113 Acts of 2005	Braintree	New town manager
Dec. 15, 2005	Ch. 166 Acts of 2005	Northampton	Create finance director position
Dec. 29, 2005	Ch. 170 Acts of 2005	Topsfield	Increase selectmen from three to five members
Jan. 5, 2006	Ch. 178 Acts of 2005	East Bridgewater	Establishing a department of public works
Jan. 5, 2006	Ch. 184 Acts of 2005	West Newbury	Establishing a department of public works
Jan. 10, 2006	Ch. 189 Acts of 2005	Braintree	Establishing a mayor/council government

Table 1

ple. Overall general fund spending increased by 238 percent, and per capita spending increased 170 percent.

In terms of dollars alone, municipal government today is on a scale where financial decision-making and higher skill sets among department personnel are required. The need for an everyday professional management presence, line authority and accountability stands out.

By way of responding to these challenges, town meetings and city councils, with voter approval, have, through the years, enacted individual provisions to combine the treasurer and collector offices, convert elected to appointed positions, eliminate boards, establish finance departments or centralize management. They have adopted many of the same changes with the approval of special acts. Through bylaws, ordinances or formal policies, they have established annual budget procedures,

capital improvement programs and guidelines for the use of reserves and incurrence of debt.

From data that it compiles annually, the Massachusetts Municipal Association (www.mma.org) reports that 192 of 300 towns have moved to a town manager or town administrator form of government. A survey of special acts voted by the General Court and approved by the governor since FY00, shows that 28 municipalities have taken steps to create a more centralized, professional management structure and consolidated financial functions. Among them, nine adopted new charters and are now counted within over 80 cities and towns that operate under charters in Massachusetts.

The choice of a charter as a vehicle for change reflects a decision to study and assess all of municipal government rather than address individual as-

pects of management through incremental adjustments. A charter establishes the organizational chart of local government and gives a community the ability to decide on how it wishes to be governed in the future. It is a means for creating an organizational foundation, defining relationships among officials, boards and commissions, and more clearly setting-out financial procedures. Charter provisions typically outline the authority and responsibilities of town officials, establish lines of accountability and address issues of elected versus appointed officers and boards. The budget process, capital planning steps and the elements of employee performance evaluations can be included as well.

In short, a charter has become the preferred means, over bylaws, to achieve long-term continuity and stability as of-

continued on page five

The Evolution of the City or Town Charter

continued from page four

ficials, board members and personnel change, and, as such, strengthens public confidence in government.

Fundamental to the formulation of a charter is the underlying principle that its purpose is to establish parameters through broad statements of policy, as well as structure and procedures with the expectation that detail is embedded in ordinances or bylaws. The outcome should be companion documents that complement each other with the effect of providing a foundation for long-term stability as well as flexibility to adapt to changing circumstances. Consequently, a full ordinance or bylaw review typically accompanies the adoption of a new charter or individual charter provisions.

Charters are typically divided into articles, or chapters, with sections and clauses that address the substance of local government. Summarized below are some, but not necessarily all, of the subject matters within a charter. Each is discussed in reference to towns, although each is equally applicable to corresponding aspects of city government. Titles may vary.

Incorporation, Short Title, Powers

Incorporation
Short Title
Division of Powers
Powers of the Town
Construction
Intergovernmental Relations
Definitions

Legislative Branch

Town Meeting
Presiding Officer
Committees
Time of Meeting
Special Meetings
Warrants
Initiation of Warrant Articles
Availability of Town Officials at Town Meetings
Clerk of the Meeting

Rules of Procedure
Report to Voters

Executive Branch

In General
Board of Selectmen
School Committee
Town Clerk
Board of Library Trustees
Town Moderator
Planning Board
Housing Authority

Town Manager/Town Administrator

Appointment, Qualifications, Term
Powers and Duties
Delegation of Authority
Acting Town Manager
Removal and Suspension

Administrative Organization

Organization of Town Agencies
Merit Principle
Authority of Departments Heads, etc.
to Appoint

Finance and Fiscal Procedures

Fiscal Year
Submission of Budget and Budget Message
Budget Message
The Budget
Action on the Budget
Capital Improvement Program
Independent Audit

General Provisions

Elections
Charter Changes
Severability
Rules of Construction
Rules and Regulations
Certificate of Election or Appointment
Periodic Review, Charter and Bylaws
Procedures Governing Multiple Member Bodies
Removals and Suspensions
Notice of Vacancies

Transitional Provisions

Continuation of Existing Laws
Continuation of Government and Administration
Transfer of Records and Property
Effect on Obligations, Taxes, etc.
Time of Taking Effect

Table 1 lists special acts passed by the General Court creating new municipal charters or amendments to existing charters.

If your community is considering adoption or revision of a charter, or merely wants to learn more about charters and the process to adopt them, contact DLS Technical Assistance at tacontact@dor.state.ma.us. ■

Budgeting for the Cost of Retirees' Pensions

continued from page one

retirement system may maintain its funding schedule and adjust its "fully funded" date to be sooner than originally projected. Because municipalities throughout the Commonwealth have had difficulty balancing budgets over the last few years, a retirement board may, with the approval of PERAC, revise its pension funding schedule and adjust the members' assessments within the maximum number of years left prior to the statutory deadline of 2028.

When the market results are less than actuarially projected or worse, a retirement system's assets lose value, the retirement board must take corrective action to recover the loss. If the retirement system is scheduled to be "fully funded" before 2028, a retirement board may, again with the approval of PERAC, revise its funding schedule, by lengthening it and/or increasing the amortization payment rate. If, however, the original funding schedule anticipated using the full 40 years to accomplish a "fully funded" pension system by 2028, then the retirement system has no choice but to increase the assessments levied upon the participating cities and town.

As the retirement systems close in on the halfway mark to the statutory deadline to be "fully funded" by 2028, most funds still have an unfunded pension liability. Furthermore, many cities and towns are facing steadily growing assessments with limited resources available to fund these fixed costs. Therefore, it is recommended that cities and towns consider the following when planning and managing retirement obligations.

Analyze the Impacts of Benefit Decisions. Local decisions such as salary increases, other employee benefits granted and early retirement packages have a direct impact on the community's current operating budget as well as future pension and other post-employment benefit costs. Consequently, decision makers should be informed of all current and future costs before taking action.

Conduct Frequent Actuarial Valuations. PERAC believes that an actuarial valuation of a retirement system should be done at least every two years, which enables the system to maintain more up-to-date data and ensures that funding schedules are in fact accurately addressing system liabilities. Having timely information enables decision makers to take corrective action when necessary.

Adopt Responsible Financing Plans. Those systems that adopted aggressive funding schedules from the beginning generally are in a better position than those that deferred payments until the latter years. PERAC has found that the more successful systems have not reduced funding schedule levels, but rather have adopted more conservative measures when actuarial gains would allow a decrease in the annual appropriation. This action is prudent and provides flexibility in case of an economic downturn.

Establish a Pension Reserve Fund (M.G.L. Ch. 40 Sec. 5D). Despite revisions to a system's funding schedule, some communities have maintained the higher funding requirement, placing the revenues not required by the retirement system into an investment account. Establishing a Pension Reserve Fund enables the community to set aside funds designed to absorb dramatic assessment increases, but current statutes limit the investment options of these funds by local treasurers.

Provide Accelerated Payment Options. Some pension systems are beginning to have actuarial studies done by unit (e.g., city, town, authority or district), so that a fairer allocation of the system's liabilities is determined. A secondary benefit to this approach is the ability of participating public entities to make accelerated payments that would be credited to the unit's separate account, which at least two systems are currently considering. These additional contributions would be invested in higher yielding instruments

available only to retirement systems, and be applied to the community's individual unfunded pension liability.

Review Investment Performance. It is the responsibility of the retirement board to be diligent in the oversight of the system's activities and results. In doing so, the board should compare its long-term investment performance with other systems' and that of the PRIM fund. If the system's performance is below the other systems, the board should review its investment strategies and/or consider participating/investing more in PRIM.

For more detailed information and definitions, please refer to PERAC's educational materials at www.mass.gov/perac/training/traningslass.htm, such as *Actuarial Valuation Basics* (www.mass.gov/perac/training/trainingactuarial.pdf) and the annual report archive (www.mass.gov/perac/pubdir/reportsarchive.htm) ■

James Lamenzo, PERAC actuary, contributed to this article.

DLS Update

BMFL Releases Updates

Recently, the Bureau of Municipal Finance Law (BMFL) at the Division of Local Services issued Bulletin 2006-02B: *New Name for DLS Legal Bureau and Customer Services Procedures*, found at www.mass.gov/dls/publ/bull/2006/2006_02B.pdf. This Bulletin describes how to contact the Division of Local Service's legal staff, and the procedure concerning abatement applications guided by M.G.L. Ch. 58 Sec. 8, commonly known as "8 of 58."

BMFL has also issued Bulletin 2006-03B: *Clause 41A Deferral Forms*, found at www.mass.gov/dls/publ/bull/2006/2006_03B.pdf and IGR 06-201: *Property Tax Deferrals for Seniors*, found at www.mass.gov/dls/publ/igr/2006/igr06_201.pdf in response to Chapter 136 Sec. 1 of the Acts of 2005, which

changed, in part, M.G.L. Ch. 59 Sec. 5 Cl. 41A.

All Informational Guideline Releases (IGRs), Bulletins, state forms and brochures can be found at www.mass.gov/dls/publics.htm.

Record-Setting Market Begins to Soften

Home sales in Massachusetts declined by 3.2 percent in 2005, compared to 2004, while average home sale prices last year rose 5.9 percent, the Massachusetts Association of Realtors reported in early February. An 8.1 percent decline in home sales during the fourth quarter dragged the market down a bit, but total combined sales of single family homes and condominiums rose to a new record level for the year, despite predictions of a housing slump. The

median home sale price in 2005 was \$360,000. Home sales on Cape Cod dropped 14.5 percent in 2005, and were up for the year in only two regions, central (up 1.1 percent) and western Massachusetts (up 2.5 percent). Cape Cod also registered the largest increase in sales prices, up 8.1 percent to a median price of \$400,000. The condo market told a different story, with sales rising 16.4 percent for the year, and the median condo sale price increasing by 6.6 percent to \$276,000. Condo sales were up 24.2 percent in western Massachusetts. Association officials say the market held up in 2005, despite rising energy prices and a "weak" job market, because of a larger supply of homes for sale, more modest price appreciation than in previous years, and interest rates that are still attractive. ■

Legal

casting Co. v. Sergeant-at-Arms of the General Court, 375 Mass. 179 (1978).

In the court's view, the public records statutes and the regulations promulgated by the supervisor of public records within the Secretary of State's office, applied to records held by public entities. In the words of Justice Spina, who wrote the opinion for a unanimous court, "Simply put, Harvard University is a private institution, a fact not challenged by the *Crimson*." Consequently, records within the custody of HUPD, a department of Harvard University, were not public records within the terms of M.G.L. Ch. 66 Sec. 10.

Although individual police officers of the HUPD were appointed special state police officers under M.G.L. Ch. 22C Sec. 63, the court noted that the powers were conferred on certain officers and not on the educational institution itself. Under the state police regulations, when a special state police officer ceases to be employed by the educational institution, the officer's appointment as a special state police officer also ends. The court also observed that special state police officers are vested with limited powers to make arrests. For these reasons, these appointed officers should not be considered members of the department of state police. For similar reasons, the court found that the appointment of HUPD officers as deputy sheriffs did not transform HUPD into an agency of the Commonwealth.

The Supreme Judicial Court did recognize that many of the state-required HUPD records were already available to the public. The daily log of incidents and arrests was a public record under M.G.L. Ch. 41 Sec. 98F. Also, pursuant to state police regulations, the chief officer at HUPD was required to submit monthly reports to the state police concerning search or arrest warrants issued by a court as well as reports on all felonies that occurred on campus. These monthly reports were also public records.

In conclusion, the court upheld the right of Harvard to deny access to incident reports since the public records law did not apply to private institutions. ■

continued from page two

DLS Profile

Jared Curtis, Analyst for the Municipal Data Bank

The Municipal Data Management and Technical Assistance Bureau (MDM/TAB), overseen by Bureau Chief Frederick Kingsley, is responsible for managing all municipal data reported to DOR, distributing various funds through local aid appropriations, and providing technical assistance to municipalities, among other duties. **Jared Curtis** has been working in the Municipal Data Bank as an analyst for over five years. In coordination with the other Data Bank staff members, Jared prepares local aid payments for quarterly distributions, monitors the state budget process for Cherry Sheet data, maintains the Data Bank and various Internet files, and works with the municipalities and other entities for data requests.



Jared Curtis

Jared has been with the Data Bank since his graduation from Florida State University's Public Administration program in 2000. While at Florida State, his interest in numbers turned him toward a concentration in Public Finance, within the MPA program. His study of state and local budgeting practices and the intricacies of government finance drew him to the Division of Local Services upon his graduation and subsequent return to Massachusetts.

Every day at the Data Bank presents a different challenge to Jared, which is why he finds the job so enjoyable. Whether he is presented with the challenge of analyzing a new piece of data, or tracking down budget numbers from various state agencies, he is pleased that his work helps the cities and towns of Massachusetts. "It is fascinating to monitor how the various state budget changes in local aid appropriations affect the dynamic of city and town finances," he said recently. He finds his customer service work with the municipalities equally rewarding. "Every day, I get a different kind of request or concern from a city, town or state agency. Tracking down the answers and helping government officials is extremely satisfying to me."

Jared received the Deputy Commissioner's Citation for Outstanding Performance in December 2005. Says Deputy Commissioner Gerard D. Perry: "Whether Jared is helping out a member of our staff or a member of another governmental entity, he consistently displays the kind of character that we value at the Division of Local Services. He works extremely hard, and has the skill and knowledge to provide excellent analysis and customer service. The Division is lucky to have him."

Jared hails originally from Georgetown, and received his bachelor's degree in Political Science and Criminal Justice from Westfield State, and his Master's in Public Administration from Florida State. His wife, Jennifer, is a special education teacher at Hanover Middle School. The Curtis's currently reside in Randolph and just had their first child, a daughter.

Note: For more information on the Municipal Data Bank, please visit the website at www.mass.gov/dls/mdm.htm. ■

Municipal Fiscal Calendar

April 1

Collector: Mail 2nd half semi-annual bills.

Mark Your Calendars — Opportunities for Training

Assessment Administration: Law, Procedures, Valuation (Course 101) will be offered at the Saltonstall Building, 100 Cambridge Street in Boston on three consecutive Thursdays beginning April 20, from 9am to 4:30pm. Attendance at Course 101 and successful completion of the examination satisfies minimum qualification requirements for assessors that were established by 830 Code of Massachusetts Regulation (CMR) 58.3.1. Click on www.mass.gov/dls/training.htm to receive more information and to register.

The *New Officials Finance Forum* will be presented on Thursday, June 8, 2006, at the Hogan Center at the College of the Holy Cross, Worcester from 8:45 am to 3:00 pm. Registration information to follow within the month.

Contact Donna Quinn, assistant coordinator of training, at 617-626-3838 for more information.

E-Mail Notifications

The Division of Local Services distributes all notices via e-mail. To make sure that you receive vital Division information, please register at www.mass.gov/dor/feedback/listserv/DLS_email.asp. ■

City & Town

City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

Lydia Hill, Editor

To obtain information or publications, contact the Division of Local Services via:

- website: www.mass.gov/dls
- telephone: (617) 626-2300
- mail: PO Box 9569, Boston, MA 02114-9569