Emergency Preparedness  
Franklin Regional Council of Governments  
January 11, 2018  

Emergency Borrowing Overview  

Bill Arrigal: Division of Local Services/MA DOR

Short - Term Emergency Borrowing Initial Steps

- In August, 2011, the Massachusetts Department of Revenue issued a Bulletin pertaining to the Hurricane Damage experienced across the Commonwealth. The Bulletin addressed the means by which a municipality could address the Hurricane Damage detailing allowable methods for payment of emergency expenditures.

  - Deficit Spending – Ch. 44, s. 31 allows immediate spending authority for emergencies with DOR approval
  - Short - term borrowing - Ch. 44, s. 8(9) allows borrowing for emergency costs with appropriate votes of local authority and approval by DOR
Short - Term Emergency Borrowing Initial Steps

➢ Ch. 44, s. 8(9A)
  ✓ Operations vs. Infrastructure expenditures should be accounted for separately
    a) Operations –employee overtime, police detail, etc.
    b) Infrastructure or capital costs –reconstruction and repair of public assets
  ✓ All operational expenditures remaining after FEMA/MEMA reimbursements must be paid back within a maximum of 2 years (up to 10 years with DLS Approval) from the date of each initial borrowing per Ch. 44, s. 8(9)

➢ Long – term borrowing
  ✓ To finance infrastructure costs obtain Town Meeting votes under the appropriate borrowing authority for the various repair projects allowing the maximum statutory repayment term.

❖ Municipalities that plan on utilizing the above mentioned emergency borrowing option should contact their Bureau of Accounts representative as soon as possible.

Short - Term Emergency Borrowing Initial Steps

❖ Municipalities should compile a schedule of expenses to be funded by the borrowing.
  ➢ Compile estimates for proposed work as well as invoices from actual work already performed – DOR is requiring these be attached to all borrowing requests, detailing the breakdown of Operational vs. Infrastructure expenses.
  ➢ Information provided to DOR for borrowing approval can be the same worksheets used to obtain FEMA/MEMA reimbursements.
  ➢ Municipality should copy all correspondence between the DOR and FEMA/MEMA to its Fiscal Advisor.
Short - Term Emergency Borrowing Initial Steps

- Damage estimates of $500,000 or more with plans to borrow through the DOR's State House Note Program must also obtain a Green Light Letter from Bond Counsel.
  - The Municipality should forward a certified copy of the certificate signed by the DOR as well as the approval letter from the Director of Accounts to Bond Counsel.
  - Bond Counsel will inform the Municipality of any additional information they will need in order to give the Municipality a preliminary legal opinion to proceed with the borrowing.
  - Once the preliminary legal opinion is received, the Municipality may then proceed with a short-term borrowing through the DOR's State House Note Program.

Short - Term Emergency Borrowing Through the DOR State House Note Program

- Work with your Fiscal Advisor to schedule a sale allowing for funds to be in the Municipality’s account to meet emergency cash flow requirements.
  - If requested, the Fiscal Advisor will notify a list of bidders of the specifics of the sale.
  - On the sale date, those bidders will telephone bids to the Municipality’s official authorized to receive those bids up until 11:00 am of the sale date unless the Municipality requests the Fiscal Advisor accept the bids for them.
  - The Municipality and Fiscal Advisor will review all bids.
  - The Municipal official will make the official award to the lowest bidder.
Short - Term Emergency Borrowing Through the DOR
State House Note Program

➢ If requested, the Fiscal Advisor will prepare the securities and other pertinent documents and present them to the Municipality for signature by the Treasurer, Selectmen and Clerk.

➢ The Clerk completes a Town Clerk's Certificate in the form required by the Bureau of Accounts.

➢ The Fiscal Advisor will review with the Municipality the documents which will need to be submitted to the Bureau of Accounts for certification.

➢ The Municipality should send to the Bureau of Accounts, by registered or express mail, return receipt requested, all documents required, at least 5 business days prior to settlement.

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Short - Term Emergency Borrowing Costs

➢ Issuance costs associated with Short - Term Emergency Borrowing

➢ Fee for obtaining a green light letter from Bond Counsel should be approximately $1,000. (Required for borrowing authorizations $500,000 or greater)

➢ DOR has confirmed that both Bond Counsel's fee and Fiscal Advisory fees would be considered issuance costs and as such can be paid from the borrowing authorization.
Long Term Financing of Infrastructure Expenses

- Borrowing to finance the infrastructure costs long term.
  - Work with your Fiscal Advisor and Bond Counsel to correctly identify infrastructure expenses and appropriate statutory borrowing authority.
    - Submit warrant article and vote at Town Meeting for voter approval.
    - Submit certified copies of appropriate Town Meeting documents to Bond Counsel for review to obtain revised green light letter detailing the breakdown of operations Ch. 44, s. 8(9) and infrastructure under appropriate Massachusetts General Laws statute.
    - Ch. 44, s. 8(9A) MFOB approval for long-term borrowing.
    - Total Municipality share of Infrastructure costs will be determined after the deduction of all FEMA/MEMA grants.
    - Long Term Financing option will depend on the size of the Town’s share of the remaining balance.
### Municipal Emergency Timeline

1. **Event posing immediate threat to persons or property.**
   - Flood, drought, fire, hurricane, earthquake, storm, or other catastrophe.

2. **Declaration of local emergency.**

3. **G.L. c.44, s.31—Department(s) authorized to incur liabilities in excess of appropriation.**

4. **G.L. c.44, s.31—Request to Director of Accounts to pay liabilities incurred.**

5. **Identify funding sources to provide for the c.44, s.31 deficit.**

6. **Borrowing - Operations**
   - MGL, C.44, S.8(9).

7. **Borrowing - Capital**
   - MGL, C.44, S.8(9A).

8. **Issue short-term note within Fiscal Year.**

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**City/Town officials sign emergency certificate and send to Director for approval.**

**Contact Financial Advisor & Bond Counsel.**

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**MFOB approval required.**
FYI

From: Ramona Ceballos [mailto:RCEballos@CITYOFLAWRENCE.COM]
Sent: Wednesday, December 13, 2017 10:09 AM
To: Rassias, Anthony A. (DOR)
Subject: RE: City of Lawrence - Storm Emergency declaration (MGL c. 44 section 31)

Good morning Tony,

It’s approximately $300,000.

Best regards,

Ramona

From: Rassias, Anthony A. (DOR) [mailto:rassias@dor.state.ma.us]
Sent: Wednesday, December 13, 2017 10:05 AM
To: Ramona Ceballos
Subject: RE: City of Lawrence - Storm Emergency declaration (MGL c. 44 section 31)

Ramona:

What is the dollar amount associated with this disaster?

Tony

From: Ramona Ceballos [mailto:RCEballos@CITYOFLAWRENCE.COM]
Sent: Wednesday, December 13, 2017 10:02 AM
To: Handy, Mary Jane (DOR)
Cc: Mark Ianello; Rassias, Anthony A. (DOR)
Subject: City of Lawrence - Storm Emergency declaration (MGL c. 44 section 31)

Dear Mary Jane,

We are asking for your approval to pay in excess of appropriation the expenses associated with the storm sustained on October 30, 2017 (see attached City Council Vote) under the provision MGL c. 44 Section 31.

Please let us know if you need any other documents or have any questions.

Thank you and best regards,

Ramona A. Ceballos, CPA
Comptroller
City of Lawrence
200 Common Street, Room 304
Lawrence, MA 01840
Phone (978) 620-3051 || Fax (978) 722-9140
rceballos@cityoflawrence.com

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this mail in error please notify the postmaster at dor.state.ma.us.
City of Lawrence

NOTICE OF CITY COUNCIL APPROVAL
PURSUANT TO CITY CHARTER SEC. 4.9

CITY CHARTER 4.9 NOTICE

This notice is provided pursuant to the provisions of Section 4.9 of the Lawrence City Charter. A copy of the item or measure approved and the vote of the Members of the Lawrence City Council is attached to this notice for your consideration. In accord with Section 4.9 of the Lawrence City Charter, notice of disapproval by the Mayor concerning any item “adopted” by vote of the City Council must be sent in writing and received by the Office of the City Clerk within ten days following the date presented to the Mayor. Electronic delivery of this notice may be sent as a convenience and shall be considered “alternative” and/or “in addition” to this notice. Any dispute concerning the substance and/or form of any notice or document provided shall be controlled by the “hard copy” which shall be operate as the “original” document and “notice”.

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MAYOR'S RESPONSE

DATE: ____________
THE ACTION OF CITY COUNCIL IS HEREBY: APPROVED: _______ / VETOED: _______

COMMENT(S): ____________________________________________________________
__________________________________________
[attach additional pages if necessary].

Mayor Daniel Rivera

CERTIFICATION(S) OF THE CITY CLERK

DATE RECEIVED BY CITY CLERK FROM MAYOR: ____________ [City Clerk Initials: ____________]

DATE: ____________ : I HEREBY CERTIFY THAT TEN (10) DAYS HAVE PASSED WITHOUT RESPONSE FROM THE OFFICE OF THE MAYOR. THE MEASURE IS HEREBY “APPROVED” PURSUANT TO SEC. 4.9 OF THE CITY CHARTER OF THE CITY OF LAWRENCE. ____________ [initialed by City Clerk];

DATE: ____________ : I HEREBY CERTIFY THAT THIRTY DAYS HAVE PASSED SINCE THE DATE OF APPROVAL BY THE CITY COUNCIL AND THAT NO PETITION FOR REFERENDUM, AMENDMENT, OR REPEAL HAS BEEN RECEIVED FOR FILED IN THIS MATTER. ____________ [initialed by City Clerk];

ATTEST: ____________________________________________, William J. Maloney, City Clerk
**DATE**:
- Referred to: [ORD; H&F; PERS; HSG; W/WHOLE; PUB SAFETY; ]
- Motion/Pub Hrg: 1st; 2nd
- Ph Ordered by: [UNAN. VOICE VOTE/ROLL CALL; ]
- Date: 12-5-17

**MOTION**: 1st: 2nd
- To: [APPRV; WAIVE RL 3.80; ]
- Table: [REM TABLE; RECONS; ]
- Ord Pub Hrg: [DECLARE R/E SURPLUS; RECEIVE CMT REPT WITHOUT A RECOMMENDATION; ]
- Sus. Rules of Council: [DECLARE ITEM AN EMERGENCY; ]
- In/Out Exec. Sess: [CHARTER OBJ. BY]
- To: [APPROVE; DEFEATED; BY UNAN. VOICE VOTE; BY ROLL CALL; ]
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- Date: 12-5-17

**APPROVE; DEFEATED; BY UNAN. VOICE VOTE; BY ROLL CALL;**

**Vote #1**
- Date: 12-5-17

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- Date: 12-5-17

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**True Copy Attest:** William J. Maloney, City Clerk
MEMORANDUM

TO: Kendrys Vasquez, City Council President
    William J Maloney, City Clerk
FROM: Carlos Jaquez, Director of Public Works
SUBJECT: Document #____/2017 STORM EMERGENCY DECLARATION for purposes of approval of expenditures from available funds in the treasury pursuant to MGL c. 44, §31 to be taken up as an EMERGENCY MEASURE
DATE: November 27, 2017

On October 30, 2017, storms ravaged the City of Lawrence with sustained high-velocity winds and wind-driven rain. The storm uprooted trees, closed roads, damaged sidewalks and public infrastructure and public buildings. The damage from said storm was both catastrophic and unpredicted. As a result of the damages sustained, Lawrence is forced to incur substantial financial obligations to remove dead and fallen trees, to repair sidewalks and defects in public ways, and return structures and buildings to their pre-storm conditions. The Department contracted with various vendors to assist in post-storm cleanup throughout the City. It is anticipated that these expenditures will exceed usual and customary appropriations contained in the FY 2018 budget.

I ask the City Council to declare a storm emergency resulting in conditions which pose an immediate threat to the health or safety of persons or property so as to permit payment of liabilities incurred, under the authority of Massachusetts General Laws chapter 44 Section 31, from any available funds in the treasury.

Accordingly, on an emergency basis and without referral to subcommittee, please vote to declare the storm event of October 30, 2017 an emergency posing an immediate threat to the health and safety of the residents of Lawrence, so as to permit the immediate incurrence and payment of storm-related liabilities.
Cc: Dan Rivera - Mayor
    Eileen O'Connor Bernal - Chief of Staff
    Mark Ianello - Finance Director
    Charles D Boddy, Jr - City Attorney

dj/
December 13, 2017

Ramona Ceballos
Comptroller
City of Lawrence
200 Common St.
Lawrence, Mass. 01840

Dear Ms. Ceballos:

I am in receipt of your request on behalf of the City of Lawrence pursuant to G.L. c. 44, § 31, to deficit spend for an emergency situation in the city that affected the public’s health and safety.

I understand that the emergency is regarding a storm on October 30, 2017 and that the cost of clean-up is estimated at $300,000. If this amount should increase, please notify me immediately.

Per rules of this office, emergency payments made in FY2018 prior to setting the FY2018 tax rate may be raised in FY2018, but must be raised if not otherwise provided for in the FY2019 tax rate.

Thank you and if you have any further questions, please do not hesitate to contact the Bureau’s Deputy Director, Tony Rassias, at 617-626-2374.

Sincerely,

[Signature]

Marie Jane Handy
Director of Accounts

Cc: Mayor Daniel Rivera
    Finance Director
    Board of Assessors
    Tony Rassias, Deputy Director
[First paragraph as amended by 2016, 218, Secs. 71 and 72
effective November 7, 2016. For text effective until November 7,
2016, see above.]

No department financed by municipal revenue, or in whole or in
part by taxation, of any city or town, except Boston, shall incur a
liability in excess of the appropriation made for the use of such
department, each item recommended by the mayor and voted by
the council in cities, and each item voted by the town meeting in
towns, being considered as a separate appropriation, except in
cases of major disaster, including, but not limited to, flood,
drought, fire, hurricane, earthquake, storm or other catastrophe,
whether natural or otherwise, which poses an immediate threat to
the health or safety of persons or property, and then only upon a
declaration by the governor of a state of emergency with respect to
the disaster or by a vote in a city of two-thirds of the members of
the city council, and in a town by a majority vote of all the
selectmen. Payments of liabilities incurred under authority of this
section may be made, with the written approval of the director,
from any available funds in the treasury, and the amounts of such
liabilities incurred shall be reported by the auditor or accountant
or other officer having similar duties, or by the treasurer if there
be no such officer, to the assessors who shall include the amounts
so reported in the aggregate appropriations assessed in the
determination of the next subsequent annual tax rate, unless the
city or town has appropriated amounts specified to be for such
liabilities; provided, that, if proceedings are brought in accordance
with provisions of section fifty-three of chapter forty, no payments shall be made and no amounts shall be certified to the assessors until the termination of such proceedings. Payments of final judgments, awards or payments ordered or approved by a state or federal court or adjudicatory agency may, upon certification by the city solicitor or town council that no appeal can or will be taken and as required by municipal charter, ordinance or by-law, be made from any available funds in the treasury, and the payments so made shall be reported by the auditor or accountant or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the aggregate appropriations assessed in the determination of the next subsequent annual tax rate, unless the city or town has otherwise made provision therefor.

[Second paragraph effective until November 7, 2016. For text effective November 7, 2016, see below.]

The provisions of this section, so far as apt, shall apply to districts, and the prudential committee, if any, otherwise the commissioners, shall act in place of the members of the city council or selectmen.

[Second paragraph as amended by 2016, 218, Sec. 73 effective November 7, 2016. For text effective until November 7, 2016, see above.]
The provisions of this section, so far as apt, shall apply to districts, and the prudential committee, if any, otherwise the commissioners, shall act in place of the members of the city council or selectmen, and the district counsel in place of the city solicitor or town counsel.
HURRICANE DAMAGE

TO: Mayors, Selectmen, City and Town Managers, Finance Directors, Treasurers, Accounting Officers and Assessors

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: August 2011

SUBJECT: Financing Emergency Expenses

As you know, Governor Patrick declared a State of Emergency on August 26, 2011 in order to prepare for and respond to Hurricane Irene. Division of Local Services staff members have already been in contact with some local officials about the options available under state municipal finance law to address emergency needs arising from the hurricane. The purpose of this Bulletin is to summarize those procedures.

Deficit Spending

Municipalities may deficit spend for emergency purposes. G.L. c. 44, § 31. This option provides immediate spending authority until other financing sources, such as emergency borrowing or appropriations from available funds, can be put in place to cover the spending. To use this option, a municipality must declare a local emergency to health and safety by majority vote of the selectboard, or two-thirds vote of the municipal council, as soon as practicable and request approval from the Director of Accounts to pay the liabilities the municipality incurs for emergency purposes without appropriation. The selectboard or mayor should notify the Director by letter of the declaration. Bureau of Accounts representatives will work with local officials to expedite this approval process.

Any questions about this option should be directed to the Bureau of Accounts representative for the community.
Emergency Borrowing

Short-term Emergency Borrowing (G.L. c. 44, § 8(9))

Municipalities may borrow for up to ten years for emergency purposes. G.L. c. 44, § 8(9), as amended by St. 2011, c. 52, § 3. These loans may be used to pay for any emergency related expenses, including employee overtime, contractual assistance and emergency repairs.

To use this short-term emergency borrowing option, the municipality must (1) authorize the borrowing and (2) obtain the approval of the borrowing from the Director of Accounts. The borrowing may be authorized (1) in the regular manner by two-thirds vote of the municipality’s legislative body, and in a city with the approval of the mayor if required by charter, or (2) under an expedited procedure by the municipality’s treasurer and chief executive officer. The chief executive officer is the selectboard or mayor unless a local charter designates another officer as the chief executive. See G.L. c. 4, § 7, Fifth B.

Long-term Emergency Borrowing (G.L. c. 44, § 8(9A))

In emergency situations, municipalities may also use an expedited procedure for long-term borrowings of more than two years. G.L. c. 44, § 8(9A), as added by St. 2011, c. 52, § 3. These emergency loans, however, require approval of the MFOB and may be used only for capital purposes. Capital purposes include, but are not limited to, the acquisition, construction, reconstruction or repair of public buildings, works, improvements or assets. A long-term emergency borrowing is authorized by the municipality’s treasurer and chief executive officer. The MFOB may then approve the loan for up to the maximum term permitted by law for the purpose upon a showing by the municipality that following the regular borrowing authorization procedure would be an undue burden in meeting the emergency.

Capital borrowings authorized in the regular manner by two-thirds vote of the municipality’s legislative body, and in a city with the approval of the mayor if required by charter, are not emergency loans under this provision. Therefore, a borrowing authorized in the regular manner does not need MFOB approval unless otherwise required by law for that type of borrowing, for example, where the municipality wanted to issue the debt as qualified bonds under G.L. c. 44A.

Applications

Officials in municipalities that plan to use either emergency borrowing option should contact their Bureau of Accounts representative as soon as possible and compile a schedule of the expenses to be funded by the borrowing. These schedules will likely be used to obtain any possible federal or state reimbursements. Officials should attach their preliminary requests to FEMA/ MEMA when requesting approval of either a short-term or long-term emergency borrowing.

Applications for approval of short-term borrowing should be made using the attached “Emergency Appropriations Borrowing Authorization Certificate” and sent to:
Gerard D. Perry, Director of Accounts
Massachusetts Department of Revenue
P.O. Box 9569
Boston, MA 02114-9569

Applications for approval of long-term capital borrowings should be sent to:

Mary Ann Growitz
Municipal Finance Oversight Board
Office of the State Auditor
1 Ashburton Place – Room 1103
Boston, MA 02108

If the municipality plans to borrow $500,000 or more through the State House Note Program, it must also obtain the written approval of bond counsel. A municipality that does not plan to use the State House Note Program should seek the advice of its financial advisor and bond counsel. The Director and the MFOB may require any additional information needed to assist in the approval process.
Emergency Appropriations Borrowing Authorization Certificate

I. Approval of the Chief Executive

**Insert if Board of Selectman**

I, the Clerk of the Board of Selectmen (board) of the Town of _______________ (town), Massachusetts, certify that a meeting of the board held ________________, __________, of which meeting all members of the board were duly notified and at which a quorum was present, the following vote was unanimously passed, which vote appears on the official record of the board in my custody:

**Voted:** that in accordance with General Laws Chapter 44, Section 8(9) there is authorized and approved the borrowing of $______________ to pay emergency appropriations associated with the Town's response to ________________, which are described in Exhibit A.

**Further Voted:** that each member of the Board of Selectmen, (the Town Manager/Administrator/Other Officer) the Town Clerk and the Town Treasurer are authorized to take any and all such actions, and execute and deliver such certificates, receipts or other documents as may be determined by them, or any of them, to be necessary or convenient to carry into effect the provisions of the foregoing vote.

I further certify that the above described votes were taken at a meeting open to the public, that no vote was taken by secret ballot, that a notice stating the place, date, time and agenda for the meeting (which agenda included the adoption of the above votes) was filed with the Town Clerk and a copy thereof posted in a manner conspicuously visible to the public at all hours in or on the municipal building that the office of the Town Clerk is located or, if applicable, in accordance with an alternative method of notice prescribed or approved by the Attorney General as set forth in 940 CMR 29.03(2)(b), at least 48 hours, not including Saturdays, Sundays and legal holidays, prior to the time of the meeting and remained so posted at the time of the meeting, that no deliberations or decision in connection with the subject matter of the votes were taken in executive session, all in accordance with General Laws Chapter 30A, Sections 18-25.

____________________________
Clerk of the Board of Selectmen

Date: ______________________

**Insert if Mayor/City/Town Manager/Other Chief Executive Officer**

I, the duly elected/appointed (Mayor/City/Town Manager/Other Officer) of the _______ of __________ hereby authorize and approve the borrowing of $______________ in accordance with General Laws Chapter 44, Section 8(9) to pay emergency appropriations associated with the City's/Town's response to ________________, which are described in Exhibit A.

____________________________
(Mayor/City/Town Manager/Other Officer)

Date: ______________________
II. Approval of the City/Town Treasurer

I, the duly elected/appointed Treasurer, of the _______ of ________ hereby authorize and approve the borrowing of $__________ in accordance with General Laws Chapter 44, Section 8(9) to pay emergency appropriations associated with the City’s/Town’s response to __________________, which are described in Exhibit A.

________________________________________
City/Town Treasurer

Date: __________________________

III. Certificate of City/Town Clerk

I, the City/Town Clerk of the ________ of ________ certify that the signatures of the (Clerk of the Board of Selectmen/Mayor/City/Town Manager/Other Officer) and the Treasurer appearing above are the genuine signatures of the persons who executed this certificate, and who held those offices when this certificate was executed.

________________________________________
City/Town Clerk

Date: __________________________

(City/Town Seal)

IV. Approval of the Director of Accounts

In accordance with General Laws Chapter 44, Section 8(9), I, the duly appointed Director of Accounts of the Division of Local Services of the Massachusetts Department of Revenue, approve $__________ in emergency appropriations associated with the City/Town of __________________ response to __________________, which are described in Exhibit A.

________________________________________
Director of Accounts

Date: __________________________
Exhibit A

(Attach preliminary FEMA/MEMA request)
reconstruction, or repair, and in considering approval under this clause of a requested loan and the terms thereof, special consideration shall be given to such determination.

(9) For emergency appropriations that are approved by the director, not more than 2 years or such longer period not to exceed 10 years as determined by the director after taking into consideration the ability of the city, town or district to provide other essential public services and pay, when due, the principal and interest on its debts, the amount of federal and state payments likely to be received for the purpose of the appropriations and such other factors as the director may deem necessary or advisable; provided, however that for the purposes of this clause, "emergency" shall mean a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval; provided further, that emergency shall not include the funding of collective bargaining agreements or items that were previously disapproved by the appropriating authority for the fiscal year in which the borrowing is sought; and provided further, that for the purposes of this clause, debt may be authorized by the treasurer of the city, town or district, with the approval of the chief executive officer in a city or town, or the prudential committee, if any, or by the commissioners in a district.

(9A) For emergency appropriations approved by a majority of the members of the municipal finance oversight board, up to the period fixed by law for such debt as determined by the board;
reconstruction, or repair, and in considering approval under this clause of a requested loan and the terms thereof, special consideration shall be given to such determination.

(9) For emergency appropriations that are approved by the director, not more than 2 years or such longer period not to exceed 10 years as determined by the director after taking into consideration the ability of the city, town or district to provide other essential public services and pay, when due, the principal and interest on its debts, the amount of federal and state payments likely to be received for the purpose of the appropriations and such other factors as the director may deem necessary or advisable; provided, however that for the purposes of this clause, "emergency" shall mean a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval; provided further, that emergency shall not include the funding of collective bargaining agreements or items that were previously disapproved by the appropriating authority for the fiscal year in which the borrowing is sought; and provided further, that for the purposes of this clause, debt may be authorized by the treasurer of the city, town or district, with the approval of the chief executive officer in a city or town, or the prudential committee, if any, or by the commissioners in a district.

(9A) For emergency appropriations approved by a majority of the members of the municipal finance oversight board, up to the period fixed by law for such debt as determined by the board;
provided, however, that this clause shall apply only to appropriations for capital purposes including, but not limited to, the acquisition, construction, reconstruction or repair of any public building, work, improvement or asset and upon a demonstration by the city, town or district that the process for authorizing debt in the manner otherwise provided by law imposes an undue hardship in its ability to respond to the emergency; provided further, that for purposes of this clause, "emergency" shall mean a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval; and provided further, that for the purposes of this clause, debt may be authorized by the treasurer of the city, town or district, with the approval of the chief executive officer in a city or town, or the prudential committee, if any, or by the commissioners in a district.

(10) For acquiring land or constructing buildings or other structures, including the cost of original equipment, as memorials to members of the army, navy, marine corps, coast guard, or air force, twenty years; but the indebtedness so incurred shall not exceed one half of one per cent of the equalized valuation of the city or town.

The designation of any such memorial shall not be changed except after a public hearing by the board of selectmen or by the city council of the municipality wherein said memorial is located, notice of the time and place of which shall be given, at the expense of the proponents, by the town or city clerk as the case