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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Bulletin 2018-2: FY19 Budget Issues and Other Related Matters

The Division of Local Services has posted on its website [Bulletin 2018-2: FY2019 Budget Issues and Other Related Matters](#). This Bulletin addresses several issues that cities, towns, regional school and other districts should consider for FY2019 budgets and other related matters including:

Early Voting Law

Host Agreement Funds Received from Marijuana Establishments and Medical Marijuana Treatment Centers

Local Option Excise on Retail Sales of Marijuana for Adult Use

Minimum Performance Bond – Treasurers, Collectors, and Clerks

Balance Sheets as of 6/30/2018 and Revenue Recognition

Borrowing Purposes and Terms

Borrowing Premiums, Surplus Proceeds, and Debt Exclusions

Community Preservation Fund

Departmental Revolving Funds

Energy PILOTs

PEG Access

Snow and Ice

911 Reimbursements

Accountant's Manual

Appropriating Enterprise Retained Earnings

Betterment Reserve

Court Judgments

Certification of Notes and Receipts of Audit Reports

Estimating FY2019 Enterprise Revenues

Estimating FY2019 Medicaid Receipts

Expenditure Budgeting for FY2019

Energy Generating Facilities Enterprise Fund

Expenditure of Federal Funds Threshold

Free Cash Update and Non-Recurrent Distributions to Cities and Towns

Internal Borrowing

Emergency Expenditures

Year End Transfers

School Finance

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