



# Town Of Belmont

Board of Selectmen's Office  
and Town Administrator

## FY16 BUDGET SCHEDULE

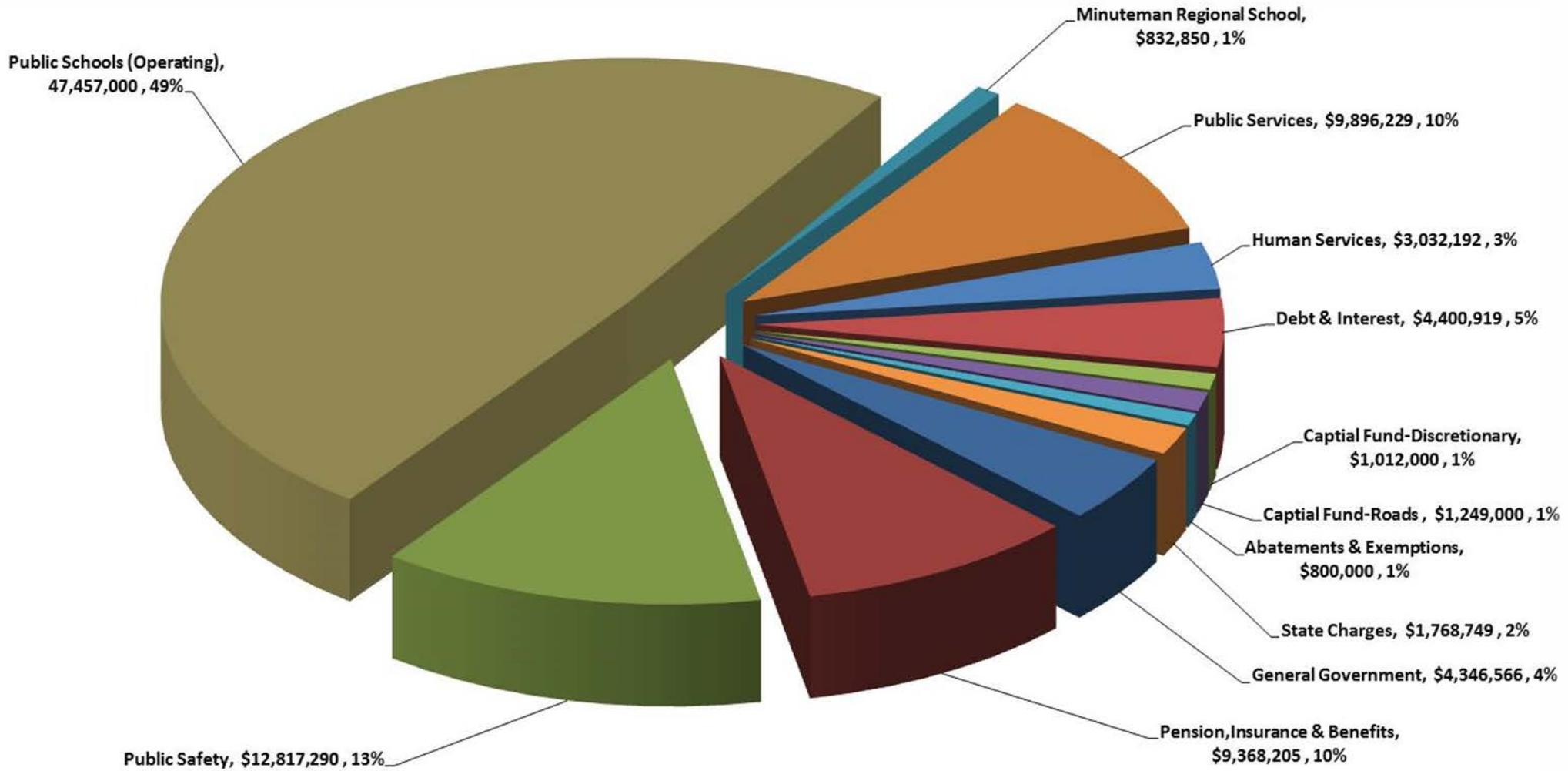
(As of February 9, 2015)

<b>KEY DATES:</b>	<b>EVENT:</b>
October 31, 2014	Free Cash Certified by Department of Revenue
December 1, 2014	FY16 Tax Rate recommendation by Board of Assessors and vote by the BOS
December 9, 2014	Town Administrator Briefing on FY16 Budget operating budget and capital guidelines with Department Heads, Distribution of budget materials to Departments, including Personnel Analysis Sheets, Statutory Analysis Sheets, Budget Narrative, Revenue Analysis Sheets, Performance Measures and Capital Budget request forms for FY16, FY16-20
December 23, 2014	Personnel Analysis Sheets Due to Town Administrator's Office by Departments
January 5, 2015 (Tentative)	Joint Meeting of the Board of Selectmen (BOS) & School Committee to discuss the FY16 Budget Process
January 9, 2015	Non-Salary Operating Budget and Narratives due to Town Administrator's Office by Departments
January 12, 2015	Detailed Capital Budget Requests due from Department Heads to the Town Administrator's Office for review and BOS discussion prior to the submittal to the Capital Budget Committee
January 14 - 23, 2015	Formal department presentations to the Town Administrator, including Personnel Analysis Sheets, Statutory Analysis Sheets, Budget Narrative, Revenue Analysis Sheets, Performance Measures
January 22, 2015	Minuteman Regional School District Votes for FY16 Budget
February 9, 2015 (Postponed)	Submission of proposed FY16 Operating Budget to the Board of Selectman, BOS votes to transmit FY16 Budget to the Warrant Committee. Joint Meeting with the School Committee and BOS to review Town and School Budget Proposals

February 11, 2015 (Postponed)	Joint Meeting of BOS, School Committee, and Warrant Committee to present budget overview
February 12-March 20, 2015	Public meetings by Selectmen on Department budget requests
February 23, 2015	BOS discussion of detailed Capital Budget and vote for transmittal of the Capital Budget to the Capital Budget Committee
Early March, 2015	New Governor's Budget Announced – Initial Local Aid Estimates Provided
Late February - March, 2015	Possible budget revisions based on the Selectmen's public meetings and review of all general government budget requests. Transmit the Approved Town Operating Budget, as amended, to the Warrant Committee as voted by the BOS.
TBD	Joint Meetings of Selectmen & School Committee, as needed
February 11 – May 7, 2015	Warrant Committee reviews Operating Budget and prepares report to ATM
February 26 – May 7, 2015	Capital Committee reviews Capital Budget and prepares report to ATM
April 9, 2015	ATM materials (non-financial) due to Town Clerk's Office for TM Packets
April 13, 2015	Town Meeting Members receive ATM materials (non-financial) for review (3 weeks)
May 4, 6, 11, 13, 2015	Annual Town Meeting: Opening Session (non-financial) warrant articles & votes
May 7, 2015	ATM budget materials (financial) due to Town Clerk's Office
May 11, 2015	Town Meeting Members receive ATM budget materials (financial) for review (3 weeks)
June 1 & June 3, 2015	Annual Town Meeting – Vote on the FY16 Budget Town Meeting action on budget articles and financial appropriations



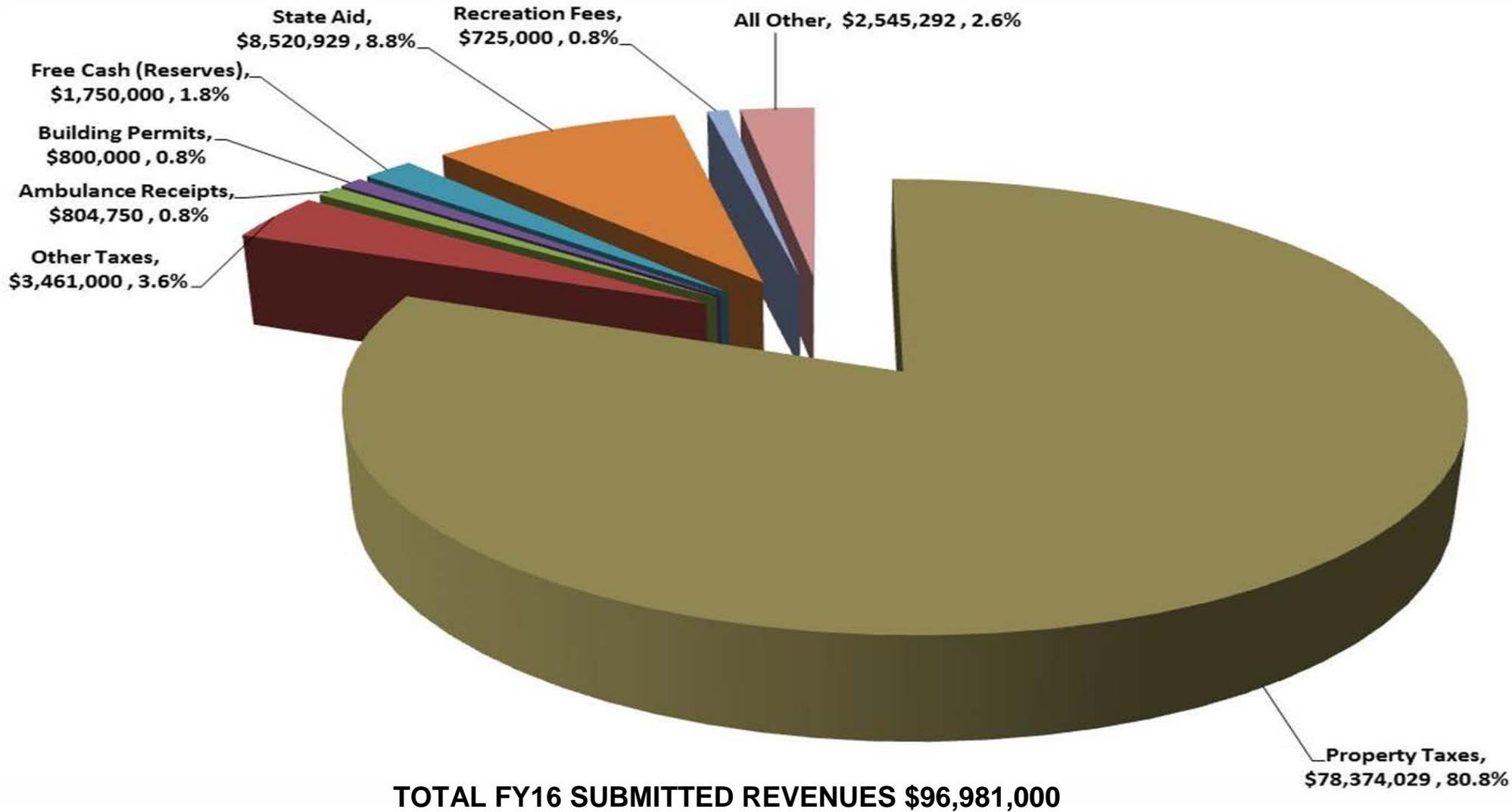
# FY16 Expenditures by Function



**TOTAL SUBMITTED BUDGET \$96,981,000**

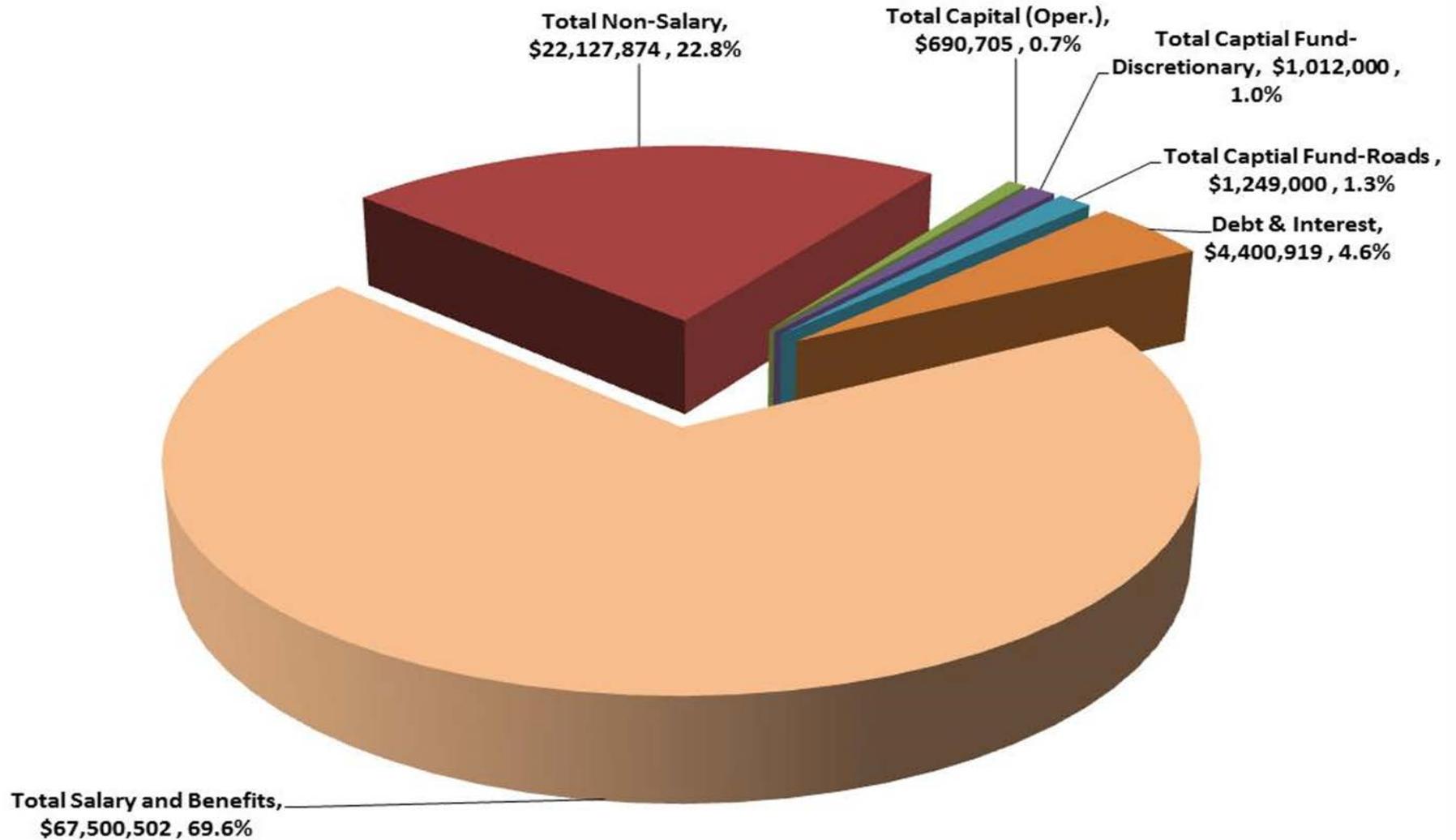


# FY16 Total Revenues





# FY16 Total Expenditures



**TOTAL SUBMITTED EXPENDITURES \$96,981,000**



Town of Belmont  
Town Administration's Fiscal Year 2016 Budget Recommendation

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February 9, 2015



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**TOWN OF BELMONT  
FY16 REVENUE**

DESCRIPTION	FY14 ACTUALS	FY15 RECAP REVENUES	FY16 REVENUES
<b>A. REAL &amp; PERSONAL PROPERTY TAXES</b>			
REAL & PERSONAL PROPERTY TAXES	\$73,588,560	\$76,467,837	\$72,323,062
Property Taxes			
ALLOWABLE 2 1/2% INCREASE			\$1,808,077
NEW GROWTH			\$475,000
CAPACITY NOT USED			
DEBT EXCLUSION			\$3,767,890
<b>TOTAL</b>	<u><u>\$73,588,560</u></u>	<u><u>\$76,467,837</u></u>	<u><u>\$78,374,029</u></u>
<b>A. REAL &amp; PERSONAL PROPERTY TAXES TOTAL</b>	<b>\$73,588,560</b>	<b>\$76,467,837</b>	<b>\$78,374,029</b>

**TOWN OF BELMONT  
FY16 REVENUE**

DESCRIPTION	FY14 ACTUALS	FY15 RECAP REVENUES	FY16 REVENUES
<b>B. TOTAL LOCAL RECEIPTS</b>			
MV EXCISE AND MEALS TAX	\$3,077,303	\$2,792,760	\$3,000,000
OTHER EXCISE (MEALS)	\$196,594	\$195,000	\$205,000
PENALTIES AND INTEREST	\$389,566	\$200,000	\$220,000
PAYMENT IN LIEU OF TAXES	\$46,596	\$36,000	\$36,000
<b>OTHER TAXES TOTAL</b>	<b>\$3,710,059</b>	<b>\$3,223,760</b>	<b>\$3,461,000</b>
AMBULANCE RECEIPTS	\$803,388	\$804,750	\$804,750
<b>OTHER CHARGES FOR SERVICES TOTAL</b>	<b>\$803,388</b>	<b>\$804,750</b>	<b>\$804,750</b>
FEES - TOWN CLERK	\$387	\$300	\$300
FEES - TREASURER	\$14,455	\$26,000	\$15,000
FEES-PARKING MARKING	\$25,180	\$18,130	\$29,130
DEPUTY FEES - CLEARING	\$1,637	\$338	\$1,338
TREASURER DEPT.			
FEES - APPEALS BOARD	\$5,650	\$6,650	\$6,650
ALARM FEES POLICE FEES	\$2,911	\$2,774	\$2,774
FEES-POLICE	\$38,142	\$18,810	\$18,810
FIRE MASTER BOX	\$32,325	\$17,725	\$17,725
FEES - FIRE	\$56,000	\$55,273	\$55,273
<b>FEES TOTAL</b>	<b>\$176,687</b>	<b>\$146,000</b>	<b>\$147,000</b>

**TOWN OF BELMONT  
FY16 REVENUE**

DESCRIPTION	FY14 ACTUALS	FY15 RECAP REVENUES	FY16 REVENUES
RENTALS COA	\$17,353	\$15,000	\$15,000
OTHER SCHOOL			
OTHER LIBRARY	\$37,863	\$43,000	\$35,000
OTHER CEMETERY	\$135,689	\$125,000	\$125,000
OTHER RECREATION-PROGRAMS	\$754,542	\$700,000	\$725,000
OTHER SELECTMEN	\$48,257	\$46,000	\$46,751
OTHER TREASURER			
OTHER ASSESSORS	\$468	\$250	\$250
OTHER TOWN CLERK	\$45,114	\$36,000	\$44,000
OTHER POLICE (PD ADMIN. FEE)	\$36,492	\$44,546	\$44,546
OTHER FIRE	\$0		
OTHER HIGHWAY - DISPOSAL FEES	\$2,638		
OTHER HIGHWAY/RECYCLABLE	\$31,656	\$27,335	\$28,245
OTHER HEALTH	\$48,930	\$45,000	\$45,000
BUILDINGS DEPARTMENTAL	\$7,266	\$7,500	\$7,500
OTHER CONSERVATION COMMISSION (CDD)	\$0	\$910	\$0
OTHER COUNCIL ON AGING			
OTHER RECREATION-SENIOR CITIZEN PROG.			
OTHER MISCELLANEOUS	\$242	\$88,505	\$0
<b>OTHER DEPARTMENTAL REVENUES TOTAL</b>	<b>\$1,166,510</b>	<b>\$1,179,046</b>	<b>\$1,116,292</b>
LICENSES - SELECTMEN (LIQUOR)	\$48,901	\$37,000	\$37,000
LICENSES - TOWN CLERK	\$52,116	\$48,000	\$48,000
STREET OPENING PERMITS	\$41,850	\$30,000	\$30,000
LICENSES - POLICE	\$77,725	\$90,000	\$110,000
LICENSES/PERMITS - BUILDING	\$950,331	\$595,390	\$800,000
<b>LICENSES AND PERMITS TOTAL</b>	<b>\$1,170,923</b>	<b>\$800,390</b>	<b>\$1,025,000</b>

**TOWN OF BELMONT  
FY16 REVENUE**

DESCRIPTION	FY14 ACTUALS	FY15 RECAP REVENUES	FY16 REVENUES
COURT FINES	\$9,536	\$5,735	\$5,735
VIOLATION FINES POLICE	\$35,568	\$26,265	\$26,265
FALSE ALARM FINES - POLICE	\$7,890	\$3,000	\$3,000
PARKING FINES	\$172,285	\$150,000	\$150,000
<b>FINES AND FORFEITS TOTAL</b>	<b>\$225,279</b>	<b>\$185,000</b>	<b>\$185,000</b>
TOTAL INTEREST	\$181,685	\$120,000	\$150,000
<b>EARNINGS ON INVESTMENTS TOTAL</b>	<b>\$181,685</b>	<b>\$120,000</b>	<b>\$150,000</b>
<b>B. TOTAL LOCAL RECEIPTS TOTAL</b>	<b>\$7,434,531</b>	<b>\$6,458,946</b>	<b>\$6,889,042</b>
<b>C. OTHER AVAILABLE FUNDS</b>			
RECEIPTS RESERVED APPROP-PARKING METERS	\$60,000	\$60,000	\$90,000
UNRESERVED FUND BALANCE (Free Cash)	\$2,000,000	\$1,880,000	\$1,750,000
PREMIUM ON SALE OF BONDS DECREASE DEBT EXCLUSION	\$68,000		
FUND BALANCE ABATEMENT & EXEMPT/OVERLAY	\$235,000	\$235,000	\$235,000
TRANS FROM LIGHT DEPT FOR IT SUPPORT			
TRANS FROM LIGHT DEPT FOR TAX REDUCTION (PILOT)	\$650,000	\$650,000	\$650,000
TRANS FROM WATER FOR OPER COSTS	\$160,250	\$160,250	\$163,000
TRANS FROM SEWER FOR OPER COSTS	\$126,875	\$126,875	\$130,000
TRANS FROM LEFTOVER CAPITAL ITEMS	\$65,000	\$214,000	\$54,000
CAPITAL ENDOWMENT FUND SPEC PROJ	\$100,000	\$100,000	\$125,000
TRANSFER - CARRYOVER SALARY ENCUMBRANCE			
TRANSFER- CARRYOVER FY12 FREE CASH			
TOTAL OTHER AVAILABLE FUNDS			
<b>TOTAL</b>	<b>\$3,465,125</b>	<b>\$3,426,125</b>	<b>\$3,197,000</b>
<b>C. OTHER AVAILABLE FUNDS TOTAL</b>	<b>\$3,465,125</b>	<b>\$3,426,125</b>	<b>\$3,197,000</b>

**TOWN OF BELMONT  
FY16 REVENUE**

DESCRIPTION	FY14 ACTUALS	FY15 RECAP REVENUES	FY16 REVENUES
<b>D. STATE AID</b>			
SCHOOL AID CHAPTER 70	\$5,864,908	\$6,420,105	\$6,420,105
SCH CONSTR-STATE AID	\$382,498	\$382,498	\$0
CHARTER SCHOOL REIMB	\$24,300	\$20,867	\$20,867
GENERAL MUNICIPAL AID	\$1,954,929	\$2,009,147	\$2,009,147
EXEMPTION REIMBURSEMENT TOTAL			
VETERANS' BENEFITS	\$21,344	\$12,756	\$12,756
LOSS OF TAXES VETERANS, BLIND, SURV SPOUSE	\$55,822	\$58,054	\$58,054
<b>TOTAL</b>	<b>\$8,303,801</b>	<b>\$8,903,427</b>	<b>\$8,520,929</b>
<b>D. STATE AID TOTAL</b>	<b>\$8,303,801</b>	<b>\$8,903,427</b>	<b>\$8,520,929</b>
<b>GRAND TOTAL</b>	<b>\$92,792,017</b>	<b>\$95,256,335</b>	<b>\$96,981,000</b>



Town of Belmont  
Town Administration's Fiscal Year 2016 Budget Recommendation

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February 9, 2015



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# Town of Belmont

## Department Summary Report

	FY14 EXPENDED	FY15 TOWN FINAL VOTE	FY15 ADJUSTED BUDGET	FY15 TOWN EST EXP	FY16 PROPOSED BUDGET
<b>0100 General Fund</b>					
Legislative	\$12,933	\$13,303	\$13,303	\$13,303	\$18,518
Selectmen	\$38,450	\$37,835	\$37,835	\$37,835	\$54,623
Town Administrator	\$484,195	\$522,741	\$531,463	\$521,541	\$553,707
Reserve Fund	\$0	\$400,000	\$400,000	\$0	\$400,000
Town Accountant/Auditor	\$334,948	\$379,016	\$383,901	\$386,593	\$406,799
Assessors	\$345,312	\$374,988	\$377,141	\$372,959	\$408,577
Treasurer/Collector	\$539,891	\$588,740	\$588,767	\$587,180	\$592,119
Parking Clerk	\$34,389	\$43,044	\$43,044	\$43,000	\$43,044
Legal	\$262,191	\$271,750	\$271,750	\$271,750	\$297,500
Human Resources	\$268,904	\$280,311	\$284,503	\$246,963	\$283,826
Information Technology	\$838,422	\$887,432	\$894,113	\$890,117	\$902,474
Town Clerk	\$172,579	\$179,791	\$179,791	\$183,053	\$188,092
Elections & Registration	\$166,389	\$202,125	\$203,523	\$199,568	\$189,787
Committees and Commissions	\$0	\$0	\$0	\$0	\$0
VFW & Amer Legion	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
<b>Total General Government</b>	<b>\$3,506,104</b>	<b>\$4,188,575</b>	<b>\$4,216,634</b>	<b>\$3,761,363</b>	<b>\$4,346,566</b>

# Town of Belmont

## Department Summary Report

	FY14 EXPENDED	FY15 TOWN FINAL VOTE	FY15 ADJUSTED BUDGET	FY15 TOWN EST EXP	FY16 PROPOSED BUDGET
Retirement and Pension Contrib	\$5,634,285	\$6,023,545	\$6,023,545	\$6,023,545	\$6,502,635
Worker's Compensation	(\$6,249)	\$108,787	\$108,787	\$108,787	\$112,050
Unemployment Compensation	\$16,733	\$40,000	\$40,000	\$40,000	\$40,000
Health Insurance	\$1,349,609	\$1,757,277	\$1,626,692	\$1,243,722	\$2,258,815
Life Insurance	\$15,509	\$19,425	\$19,425	\$19,425	\$19,425
Medicare	\$5,148	\$6,500	\$6,500	\$6,500	\$6,500
Liability Insurance	\$346,138	\$387,760	\$387,760	\$387,760	\$428,780
<b>Total Insurance and Benefits</b>	<b>\$7,361,173</b>	<b>\$8,343,294</b>	<b>\$8,212,709</b>	<b>\$7,829,739</b>	<b>\$9,368,205</b>
Police Administration	\$441,342	\$447,908	\$453,380	\$453,380	\$462,880
Police Records	\$85,533	\$86,720	\$86,720	\$86,720	\$87,577
Police Patrol	\$4,009,171	\$4,163,242	\$4,163,242	\$4,159,943	\$3,988,777
Police Traffic Control (Not Sc	\$356,536	\$498,207	\$502,895	\$502,895	\$565,382
Police Detectives	\$525,345	\$529,280	\$529,280	\$529,280	\$553,508
Police Community Service	\$274,939	\$330,469	\$331,566	\$331,566	\$369,469
Fire Administration	\$625,894	\$637,562	\$642,122	\$632,960	\$640,374
Fire Suppression	\$4,657,171	\$4,977,050	\$4,977,050	\$4,974,626	\$5,002,369
Emergency Medical Services	\$397,375	\$176,600	\$176,600	\$167,200	\$182,200
Emergency Management (BEMA)	\$21,371	\$24,246	\$24,246	\$24,246	\$24,341
Public Safety Comm (911)	\$881,448	\$954,437	\$957,240	\$957,240	\$940,413
<b>Total Public Safety</b>	<b>\$12,276,125</b>	<b>\$12,825,721</b>	<b>\$12,844,341</b>	<b>\$12,820,055</b>	<b>\$12,817,290</b>

# Town of Belmont

## Department Summary Report

	FY14 EXPENDED	FY15 TOWN FINAL VOTE	FY15 ADJUSTED BUDGET	FY15 TOWN EST EXP	FY16 PROPOSED BUDGET
Education	\$44,543,000	\$46,156,000	\$46,156,000	\$46,156,000	\$47,457,000
Education - Minuteman	\$851,984	\$751,050	\$751,050	\$751,050	\$832,850
<b>Total Public Schools</b>	<b>\$45,394,984</b>	<b>\$46,907,050</b>	<b>\$46,907,050</b>	<b>\$46,907,050</b>	<b>\$48,289,850</b>

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# Town of Belmont

## Department Summary Report

	FY14 EXPENDED	FY15 TOWN FINAL VOTE	FY15 ADJUSTED BUDGET	FY15 TOWN EST EXP	FY16 PROPOSED BUDGET
Community Development-Planning	\$149,429	\$181,553	\$183,300	\$167,481	\$183,431
Community Development-Admin	\$308,067	\$365,936	\$370,322	\$344,729	\$360,376
Facility Department	\$1,441,975	\$1,577,917	\$1,546,722	\$1,540,270	\$1,602,579
Building Inspection	\$276,700	\$301,816	\$301,816	\$291,258	\$291,472
Engineering Services	\$94,189	\$129,619	\$129,619	\$117,997	\$115,658
Public Works Administration	\$331,701	\$332,458	\$336,877	\$347,913	\$324,567
Street Maintenance	\$606,265	\$663,611	\$671,449	\$674,661	\$688,026
Snow and Ice Removal	\$977,599	\$602,820	\$605,100	\$630,020	\$678,095
Street Lighting	\$284,214	\$278,676	\$316,102	\$316,100	\$331,900
Central Fleet Maint HWY Fac	\$520,664	\$593,433	\$598,284	\$581,714	\$581,901
Forestry	\$266,932	\$290,778	\$291,951	\$283,981	\$285,101
Collection and Disposal	\$2,289,892	\$2,476,685	\$2,478,597	\$2,438,572	\$2,439,265
Cemetery	\$523,361	\$461,607	\$476,426	\$466,059	\$474,923
Recreation Administration	\$75,848	\$72,735	\$72,735	\$72,695	\$75,333
Recreation Programs	\$540,134	\$759,163	\$759,163	\$749,277	\$800,190
Parks	\$663,322	\$576,793	\$583,856	\$576,764	\$599,233
Deltas	\$63,393	\$61,333	\$62,732	\$62,906	\$64,179
<b>Total Public Services</b>	<b>\$9,413,684</b>	<b>\$9,726,933</b>	<b>\$9,785,051</b>	<b>\$9,662,399</b>	<b>\$9,896,229</b>

# Town of Belmont

## Department Summary Report

	FY14 EXPENDED	FY15 TOWN FINAL VOTE	FY15 ADJUSTED BUDGET	FY15 TOWN EST EXP	FY16 PROPOSED BUDGET
Animal Control Officer	\$77,675	\$78,632	\$79,561	\$79,711	\$81,833
Health Department	\$332,710	\$344,794	\$349,287	\$342,801	\$361,206
Council on Aging	\$350,018	\$374,782	\$380,132	\$371,793	\$394,456
Veterans' Services	\$51,320	\$75,751	\$76,068	\$74,128	\$80,234
Library Administration	\$454,262	\$482,331	\$486,068	\$474,601	\$189,436
Library Plant Operations	\$0	\$0	\$0	\$0	\$302,245
Library Public Services	\$1,229,320	\$1,299,797	\$1,309,349	\$1,280,153	\$1,328,014
LibraryTech Services	\$280,876	\$302,944	\$304,353	\$286,681	\$294,768
<b>Total Human Services</b>	<b>\$2,776,180</b>	<b>\$2,959,031</b>	<b>\$2,984,818</b>	<b>\$2,909,868</b>	<b>\$3,032,192</b>
Retirement of Debt	\$3,364,191	\$3,432,191	\$3,432,191	\$3,432,191	\$2,680,471
Interest on Long-term Debt	\$1,619,335	\$1,603,696	\$1,603,696	\$1,603,696	\$1,667,948
Interest on Short-term Debt	\$0	\$2,500	\$2,500	\$2,500	\$2,500
Int on Short term Debt Exclus	\$0	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Debt &amp; Interest</b>	<b>\$4,983,526</b>	<b>\$5,088,387</b>	<b>\$5,088,387</b>	<b>\$5,088,387</b>	<b>\$4,400,919</b>
Abatements & Exemptions Allowance	\$812,231	\$800,000	\$813,236	\$813,236	\$800,000
<b>Total Overlay</b>	<b>\$812,231</b>	<b>\$800,000</b>	<b>\$813,236</b>	<b>\$813,236</b>	<b>\$800,000</b>
State Assessments and Charges	\$1,678,335	\$1,721,435	\$1,725,609	\$1,725,609	\$1,768,749
<b>Total State Charges</b>	<b>\$1,678,335</b>	<b>\$1,721,435</b>	<b>\$1,725,609</b>	<b>\$1,725,609</b>	<b>\$1,768,749</b>
<b>Total General Fund</b>	<b>\$88,202,342</b>	<b>\$92,560,426</b>	<b>\$92,577,835</b>	<b>\$91,517,705</b>	<b>\$94,720,000</b>

# Town of Belmont

## Department Summary Report

	FY14 EXPENDED	FY15 TOWN FINAL VOTE	FY15 ADJUSTED BUDGET	FY15 TOWN EST EXP	FY16 PROPOSED BUDGET
<b>3000 Chapter 90 Highway Projects</b>					
Capital Proj - Roads Non Discretionary	\$1,189,000	\$1,284,000	\$1,284,000	\$1,284,000	\$1,249,000
<b>Total Capital Budget</b>	<b>\$1,189,000</b>	<b>\$1,284,000</b>	<b>\$1,284,000</b>	<b>\$1,284,000</b>	<b>\$1,249,000</b>
<hr/> <b>Total Chapter 90 Highway Projects</b>	<b>\$1,189,000</b>	<b>\$1,284,000</b>	<b>\$1,284,000</b>	<b>\$1,284,000</b>	<b>\$1,249,000</b>

# Town of Belmont

## Department Summary Report

	FY14 EXPENDED	FY15 TOWN FINAL VOTE	FY15 ADJUSTED BUDGET	FY15 TOWN EST EXP	FY16 PROPOSED BUDGET
<b>3100 Town Misc Capital Projects</b>					
Capital Proj - Discretionary	\$1,222,000	\$1,394,500	\$1,394,500	\$1,394,500	\$1,012,000
<b>Total Capital Budget</b>	<b>\$1,222,000</b>	<b>\$1,394,500</b>	<b>\$1,394,500</b>	<b>\$1,394,500</b>	<b>\$1,012,000</b>
<hr/> <b>Total Town Misc Capital Projects</b>	<b>\$1,222,000</b>	<b>\$1,394,500</b>	<b>\$1,394,500</b>	<b>\$1,394,500</b>	<b>\$1,012,000</b>

# Town of Belmont

## Department Summary Report

	<b>FY14 EXPENDED</b>	<b>FY15 TOWN FINAL VOTE</b>	<b>FY15 ADJUSTED BUDGET</b>	<b>FY15 TOWN EST EXP</b>	<b>FY16 PROPOSED BUDGET</b>
	<u><u>\$90,613,342</u></u>	<u><u>\$95,238,926</u></u>	<u><u>\$95,256,335</u></u>	<u><u>\$94,196,205</u></u>	<u><u>\$96,981,000</u></u>

<b>PERSONAL SERVICES</b>	\$62,113,199	\$66,151,642	\$66,107,685	\$65,517,110	\$67,500,502
<b>OTHER EXPENSES</b>	\$20,450,049	\$20,634,192	\$20,695,558	\$20,227,904	\$22,127,874
<b>CAPITAL OUTLAY</b>	\$8,050,094	\$8,453,092	\$8,453,092	\$8,451,192	\$7,352,624
	<u><u>\$90,613,342</u></u>	<u><u>\$95,238,926</u></u>	<u><u>\$95,256,335</u></u>	<u><u>\$94,196,205</u></u>	<u><u>\$96,981,000</u></u>



Town of Belmont  
Town Administration's Fiscal Year 2016 Budget Recommendation

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February 9, 2015



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Staffing Levels

GENERAL FUND - OPERATIONS		Budget FY14	Budget FY15	Budget FY16	Change
<b>SUMMARY BY FUNCTION</b>					
1620	ELECTION REGISTRATION / LEGISLATIVE	1.5	1.5	1.5	0.0
1610	TOWN CLERK	3.0	3.0	3.0	0.0
1230	GENERAL MANAGEMENT SERVICES	5.0	5.0	5.0	0.0
1550	INFORMATION TECHNOLOGY	5.0	5.0	5.0	0.0
1520	HUMAN RESOURCES	2.9	2.9	2.9	0.0
1350	TOWN ACCOUNTANT & ACCOUNTING SERVICES	2.9	3.5	3.6	0.1
1410	ASSESSING SERVICES	4.0	4.0	4.0	0.0
1450	TREASURY MANAGEMENT & COLLECTION	7.3	7.3	7.3	0.0
<b>TOTAL GENERAL GOVERNMENT</b>		<b>31.6</b>	<b>32.2</b>	<b>32.3</b>	<b>0.1</b>
<hr/>					
2110	POLICE ADMINISTRATION	3.0	3.0	3.0	0.0
2960	PUBLIC SAFETY COMMUNICATIONS	10.0	10.0	10.0	0.0
2120	POLICE RECORDS	2.0	2.0	2.0	0.0
2130	POLICE PATROL SERVICES	35.0	36.0	35.0	-1.0
2140	POLICE TRAFFIC MANAGEMENT-UNIFORM	3.0	2.0	3.0	1.0
2140	CROSSING GUARDS (OUT OF TRAFFIC)	7.0	7.0	7.0	0.0
2140	PARKING CONTROL	3.0	3.0	3.0	0.0
2150	POLICE DETECTION & INVESTIGATION	5.0	5.0	5.0	0.0
2160	POLICE COMMUNITY SERVICE	3.0	4.0	4.0	0.0
2210	FIRE ADMINISTRATION	5.5	5.5	5.5	0.0
2220	FIRE SUPPRESSION & CONTROL	50.0	50.0	50.0	0.0
<b>TOTAL PUBLIC SAFETY</b>		<b>126.5</b>	<b>127.5</b>	<b>127.5</b>	<b>0.0</b>
<hr/>					
1800	COMM. DEVELOPMENT-ADMIN	2	3	3	0.0
1750	COMM. DEVELOPMENT- PLANNING	3	2	2	0.0
4110	COMM.DEVELOPMENT-ENGINEERING	1.3	1.3	1.3	0.0
2410	COMM.DEVELOPMENT-INSPECTION	2.6	2.6	2.6	0.0
4210	PUBLIC WORKS ADMINISTRATION	3	3	3	0.0
4220	STREET MAINTENANCE	5	5	5	0.0
4250	CENTRAL FLEET MAINT-HWY FAC	4	4	4	0.0
4260	FORESTRY SERVICE	1	1	1	0.0
6510	DELTA & GROUNDS	1	1	1	0.0
6310	RECREATION SUPERVISION	2	1	1	0.0

Staffing Levels

GENERAL FUND - OPERATIONS		Budget FY14	Budget FY15	Budget FY16	Change
<b><u>SUMMARY BY FUNCTION</u></b>					
6320	RECREATION PROGRAMS	12.3	13.3	13.8	0.5
6500	PARKS & FACILITIES	5.3	5.3	5.3	0.0
4330	SOLID WASTE/COLL & DISPOSAL	1.5	1.5	1.5	0.0
4910	CEMETERY MAINTENANCE	5.7	5.7	5.7	0.0
1920	FACILITIES	7	7	7	0.0
<b>TOTAL PUBLIC SERVICES</b>		<b>56.7</b>	<b>56.7</b>	<b>57.2</b>	<b>0.5</b>
<hr/>					
5100	HEALTH SERVICES	3.4	3.4	3.4	0.0
2920	ANIMAL CONTROL	1.0	1.0	1.0	0.0
15431	VETERANS' SERVICES		0.4	0.4	0.0
5410	COUNCIL ON AGING	5.9	5.9	5.9	0.0
6110	LIBRARY ADMINISTRATION	3.3	3.3	2.0	-1.3
6116	LIBRARY PLANT OPERATIONS	-	-	1.3	1.3
6120	LIBRARY PUBLIC SERVICES	17.0	17.0	17.2	0.2
6130	LIBRARY TECHNICAL SERVICES	3.3	3.3	3.3	0.0
<b>TOTAL HUMAN SERVICES</b>		<b>33.9</b>	<b>34.3</b>	<b>34.5</b>	<b>0.2</b>
<hr/>					
<b>TOTAL TOWN DEPARTMENTS</b>		<b>248.6</b>	<b>250.7</b>	<b>251.5</b>	<b>0.8</b>
<hr/>					
<b>ENTERPRISE FUNDS</b>					
	SEWER - STORMWATER	4.0	4.0	4.0	0.0
	SEWER SANITARY MAINTENANCE	8.0	8.0	8.0	0.0
	WATER ADMINISTRATION	2.0	2.0	2.0	0.0
	WATER MAINTENANCE	10.4	10.4	10.4	0.0

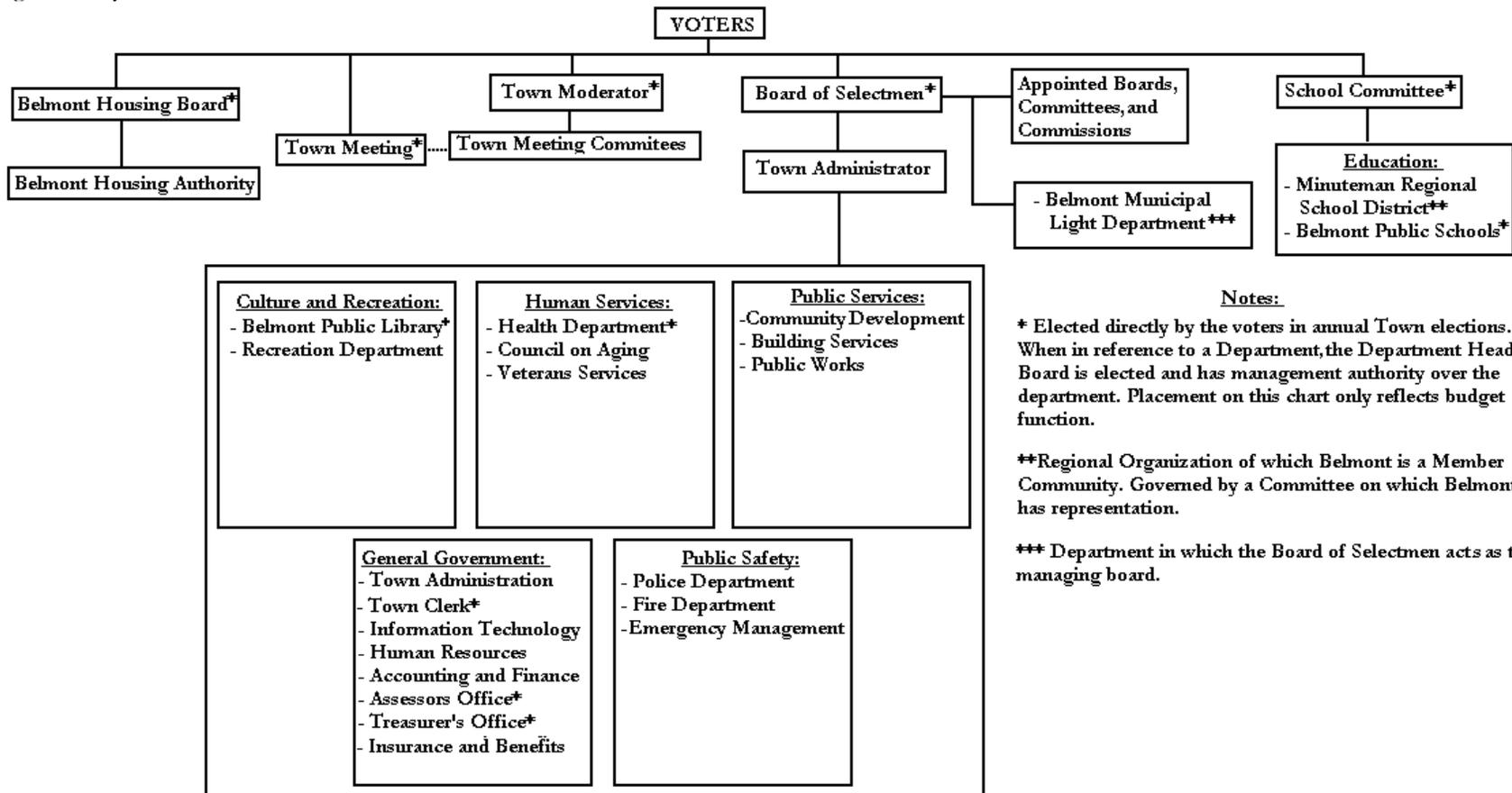


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**ORGANIZATIONAL CHART**

Below is an organizational chart which classifies departments with regard to budget function which differs in some cases from reporting structure. Elected Department Heads and Boards identified with an asterisk and maintain management authority over their respective departments. Department Heads who are elected include the Town Treasurer and the Town Clerk. Departments with elected management Boards include the Cemetery Division, Health Department, Assessors Office, and Belmont Public Library. Please note that space restrictions prevent all appointed committees and boards from being listed independently but they derive power from their appointing authority.



**Notes:**

\* Elected directly by the voters in annual Town elections. When in reference to a Department, the Department Head or Board is elected and has management authority over the department. Placement on this chart only reflects budget function.

\*\*Regional Organization of which Belmont is a Member Community. Governed by a Committee on which Belmont has representation.

\*\*\* Department in which the Board of Selectmen acts as the managing board.



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Glossary of Key Terms

**Abatement** - A complete or partial cancellation of a tax levy imposed by a governmental unit as administered by the local Board of Assessors.

**Accounting System** - A system of financial recordkeeping which records, classifies and reports information on the financial status and operation of an organization.

**Accrual Basis** - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Adopted Budget** - The resulting budget approved by Town Meeting.

**Advance Refunding Bonds** - Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

**Allocation** - The distribution of available monies, personnel, buildings and equipment among various City departments, divisions or cost centers.

**Annual Budget** - Estimate of expenditures for specific purposes during the fiscal year (July 1 - June 30) and the proposed means for financing those activities using revenues.

**Appropriation** - An authorization by the Town to make obligations and payments from the treasury for a specific purpose.

**Arbitrage** - Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

**Assessed Valuation** - A valuation set upon real or personal property by the board of assessors as a basis for levying taxes.

**Audit** - A study of the Town's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and city charter.

**Availability** - Available Square Feet divided by the Net Rentable Area.

**Balanced Budget** - A budget in which receipts are greater than (or equal to) expenditures required by statute for all Massachusetts cities and towns. A balanced budget is a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes does not exceed available resources over a defined budget period.

**Basis of Accounting** - Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**Bond** - A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.



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**Bond Anticipation Notes** - Notes issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or of renewal notes.

**Bonds Authorized and Unissued** - Bonds that a government has been authorized to sell but has not sold. Issuance at this point is only contingent upon action by the treasurer.

**Bond Counsel** - An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.

**Bond Issue** - The sale of a certain number of bonds at one time by a governmental unit.

**Budget (Operating)** - The operating budget is a plan of financial operation including an estimate of proposed expenditures for a defined period and the proposed means of financing expenditures.

**Budget Basis of Accounting** - The Town's General Fund budget is prepared on a basis other than generally accepted accounting principles (GAAP). The actual results of operations are presented on a "budget (cash) basis" to provide a meaningful comparison of actual results with the budget.

**Budget Calendar** - The schedule of key dates or milestones a government follows in the preparation and adoption of the budget.

**Budget Message** - A general discussion of the submitted budget presented in writing by the Town Administrator as part of the budget document.

**Capital Budget** - The Capital Budget is a plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

**Capital Expenditures** - Expenditures which result in the acquisition or addition to fixed assets.

**Capital Improvements Program** - A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends four years beyond the capital budget and is updated yearly.

**Cash Basis of Accounting** - Revenues recorded when cash is received and expenses are recognized when cash is paid out.

**Charges for Service** - (Also called User Charges or Fees) The charges levied on the users of particular goods or services provided by local government, requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.

**Cherry Sheet** - A form showing all state charges and reimbursements distributed to the Town as certified by the state director of accounts. Years ago this document was printed on cherry colored paper.

**Community Preservation Act** - On November 2, 2010, residents of Belmont accepted the Community Preservation Act (CPA) which allows the Town to impose a surcharge of 3% on real estate taxes. Property exempt from this tax includes the first \$100,000 of residential property as well as certain low-income properties. By enacting the CPA, the Town will receive the maximum available matching funds from the state. Proceeds from both the amount raised by the Town and the amount matched by the State will be used to fund renovations to, and the construction of affordable housing, open space acquisition and historic preservation.



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**Cost-Benefit Analysis** – A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost incurred for each different alternative.

**Cost Center** - The lowest hierarchical level of allocating monies, often referred to as a program, project or operation.

**Debt Authorization** - Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically sections 2, 3, 4 and 6 through 15.

**Debt Burden** - The debt burden is the level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

**Debt Limits** - The general debt limit of a city or town consists of the normal debt limit, which is 5% of the valuation of taxable property and a double debt limit, which is 10% of that valuation. Cities and towns may authorize debt up to the normal limit without state approval, while debt up to the double debt limit requires state approval. It should be noted that there are certain categories of debt which are exempt from these limits.

**Debt Service** - Payment of interest and repayment of principal to holders of a government's debt instruments.

**Deficit or Budget Deficit** - The deficit or budget deficit occurs when there is an excess of budget expenditures over receipts/revenues. The city charter requires a balanced budget.

**Department** - A principal, functional and administrative entity created by statute and/or the Board of Selectmen to carry out specified public services.

**Departmental Accomplishments** - Completion of a goal or activity that warrants announcement by one or more department.

**Encumbrance** - Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and are reserved. They cease to be encumbrances when paid or when an actual liability is set up.

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate.

**Equalized Valuations - (EQVs)** The determination of the full and fair cash value of all property in the Commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58, s. 10C, is charged with the responsibility of biennially determining an equalized valuation for each town and city in the Commonwealth.

**Excess Levy Capacity** - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Board of Selectmen must be informed of excess levying capacity and evidence of their acknowledgement must be submitted to DOR when setting the tax rate.

**Expenditures** - The amount of money, cash or checks actually paid or obligated for payment from the treasury.



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**FY13 Actual** - FY13 actual numbers provided by departments based on the departments' internal tracking methods.

**FY14 Budget** - Numbers stated in the FY15 budget document as the FY14 proposed figure for the performance measure. An "n/a" indicates a new measure or one previously not budgeted.

**FY14 Projected** - Estimate of what will be achieved in FY14 based on year-to-date performance.

**FY15 Budget** - Estimated FY15 performance set by the departments.

**Fiduciary Fund** - Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units and other funds. These include expendable trusts, non-expendable trusts, pension trusts and other agency funds.

**Financing Plan** - The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

**Financial Task Force – FTF** – The Task Force was formed by the Board of Selectmen to develop a long term financial and capital plan.

**Fiscal Year** - The twelve month financial period used by all Massachusetts municipalities, beginning July 1 and ending June 30 of the following calendar year. The fiscal year is identified by the year in which it ends. Example: July 1, 2014 to June 30, 2015 is FY15.

**Free Cash** - (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year which are certified by DOR's director of accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line-items. Unpaid

property taxes and certain deficits reduce the amount of remaining funds which can be certified as free cash.

**Full and Fair Market Valuation** - The requirement, by State law, that all real and personal property be assessed at 100% of market value for taxation purposes. "Proposition 2½" laws set the Town's tax levy limit at 2½% of the full market (assessed) value of all taxable property.

**Fund** - A set of interrelated accounts which record assets and liabilities related to a specific purpose. Also a sum of money available for specified purposes.

**Fund Accounting** - Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** - The excess of assets of a fund over its liabilities and reserves.

**GASB 34** - A major pronouncement of the Governmental Accounting Standards Board (GASB) requires a report on overall financial health, including trends, prospects for the future, cost of delivering services and value estimates on public infrastructure assets.

**General Fund** - The major municipality-owned fund, which is created with City receipts and which is charged with expenditures payable from such revenues.



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**Generally Accepted Accounting Principles (GAAP)** - A set of uniform accounting and financial reporting rules and procedures that define accepted accounting practice.

**General Obligation Bonds** - Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.

**Geographical Information System (GIS)** - Computerized mapping system and analytical tool that allows a community to raise and sort information on a parcel, area or community wide basis.

**Goal** - A proposed course of action toward which departmental effort is directed.

**Governmental Funds** - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

**Grant** - A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

**Hotel/Motel Excise** - Allows a community to assess a tax on short-term room occupancy at hotels, motels and lodging houses, as well as convention centers in selected cities.

**Interest** - Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made.

**Interfund Transactions.** Payments from one administrative budget fund to another or from one trust fund to another, which results in the recording of a receipt and an expenditure.

**Intrafund Transactions** - Financial transactions between activities within the same fund, an example would be a budget transfer.

**License and Permit Fees** - The charges related to regulatory activities and privileges granted by government as defined in bylaw and regulat

**Levy Limit** - The maximum amount of tax a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year's levy limit (M.G.L. Ch. 59, s. 21C (f,g,k)), plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

**Line-Item Budget** - A format of budgeting which organizes costs by type of expenditure such as supplies, equipment, maintenance or salaries.

**Massachusetts Water Pollution Abatement Trust (MWPAT)** - A statewide revolving fund that commenced operations in 1990 to address necessary environmental actions outlined in the Federal Clean Water Act. This fund revolves by the MWPAT issuing large pooled bond issues for various environmental construction projects and then loaning these funds to communities, with subsidies from the state reducing the debt service payments for these communities.

**Meals Excise** - Local excise option which allows communities to assess a sales tax on sales of restaurant meals originating in the city by a vend

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund type, wherein only current assets and current liabilities are generally reported on fund balance sheets and the fund operating statements present financial flow information (revenues and



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expenditures). Revenues are recognized when they become both measurable and available to finance expenditures in the current period. Expenditures are recognized when the related fund liability is incurred, except for a few specific exceptions. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

*N/A* - The information is not available or not applicable.

**Non-Tax Revenue** - All revenue coming from non-tax sources including licenses and permits, intergovernmental revenue, charges for service, fines and forfeits and other miscellaneous revenue.

**Official Statement** - A document prepared for potential investors containing information about a prospective bond or note issue and the issuer.

**Overlay** - The amount raised by the assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and exemptions.

**Pay-As-You-Go Funds** - The appropriation of current revenues, including Property Taxes and Free Cash, to fund capital improvements, as opposed to incurring debt to cover the costs.

**Performance Based Budget** - A budget that bases expenditures primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classifications, such as character and object class, but these are secondary to activity performance.

**Performance Measure** - An instrument for determining the amount or degree a department or division executes an action or task; the degree of goal fulfillment achieved by programs.

**Performance Standard** - A statement of conditions that exists when a job is well done.

**Policy** - A definite course of action adopted after a review of information, and directed at the realization of goals.

**Procedure** - A method used in carrying out a policy or plan of action.

**Program** - Collections of work-related activities initiated to accomplish a desired end.

**Program Budget** - A budget format which organizes expenditures and revenues around the type of activity or service provided and specifies the extent or scope of service to be provided, stated whenever possible in precise units of measure.

**Proposition 2½** - A statewide tax limitation initiative petition limiting the property tax levy in cities and towns in the Commonwealth to 2½ percent of the full and fair cash valuation of the taxable real and personal property in that city or town. The statute also places an annual growth cap of 2½ percent on the increase in the property tax levy.

**Purchase Order** - A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated or estimated price. Outstanding purchase orders are called encumbrances.

**Purpose & Overview** - A short description of a Town department or division describing the charges and/or functions of that particular department or division.

**Rating Agencies** - This term usually refers to Moody's Investors Service, Standard and Poor's Corporation and Fitch Ratings. These are the three major agencies that issue credit ratings on municipal bonds.



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**Refunding Bonds** - Retirement of an existing bond issue through the sale of a new bond issue when interest rates have fallen, issuers may want to exercise the call feature of a bond and replace it with another debt instrument paying a lower interest rate.

**Registered Bonds** - Bonds registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.

**Reserves** - An account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Reserve for Contingencies** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Revaluation** - A reasonable and realistic program to achieve the fair cash valuation of property, in order to ensure that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of their property.

**Revenue** - Additions to the Town's financial assets (such as taxes and grants) which do not in themselves increase the Town's liabilities or cancel out a previous expenditure. Revenue may also be created by cancelling liabilities, provided there is no corresponding decrease in assets or increase in other liabilities.

**Revolving Fund** - A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the Board of Selectmen.

**Service Level** - The extent or scope of the Town's service to be provided in a given budget year. Whenever possible, service levels should be stated in precise units of measure.

**Service Program** - A planned agenda for providing benefit to citizens.

**Significant Budget Modification** - An increase or decrease of a departmental budget of such importance that highlighting is necessary.

**Submitted Budget** - The proposed budget approved by the Board of Selectmen and forwarded to Town Meeting for their approval. The Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the Town charter.

**Supplemental Appropriations** - Appropriations made by Town Meeting after an initial appropriation, to cover expenditures beyond original estimates.

**Tax Anticipation Notes** - Notes issued in anticipation of taxes, which are usually retired from taxes collected.

**Tax Rate** - The amount of tax levy stated per \$1,000 in value of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a city or town. The 1978 amendment allowed the legislature to create three classes of taxable property:

1) residential real property, 2) open space land, and 3) all other (commercial, industrial and personal) property, each of which may be taxed at a different rate. Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial and



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personal property must not exceed 175% of the full rate. Property may not be classified until the state department of revenue has certified that all property has been assessed at its full value.

**Unit Cost** - The cost required to produce a specific product or unit of service. For example, the cost of providing 100 cubic feet of water or the cost to sweep one mile of street.

**Unrestricted General Government Aid (UGGA)** - The components of local aid including additional assistance and lottery aid, which were combined into this one category, UGGA, in FY10.

**Valuation (100%)** - A requirement that the assessed valuation must be the same as the market value for all properties.