



Town of Belmont  
Town Administration's Fiscal Year 2019 Budget Recommendation

February 12, 2018

**BOARD OF ASSESSORS**

**OVERVIEW:**

**Budget Overview:**

FY18 Budget	FY19 Budget	\$ Change	% Change	FY19 FTE
\$416,154	447,251	31,097	7.47%	4.0

Submitted by: Daniel Dargon

**Program Responsibilities:**

The Board of Assessors is required by Massachusetts Law to list and value all real and personal property. The valuations are subject to ad valorem taxation. Assessed values in Massachusetts are based on "full and fair cash value" or 100% of fair market value.

Assessors are required to submit these values to the State Department of Revenue for certification every five years. In the years between certification, Assessors must also maintain the values. The Assessors review sales and the market every year and thereby reassess every year.

The Assessor's Office commits Motor Vehicle Excise tax, administers farming, recreation, and foresting programs in the form of Chapter land, processes exemptions and abatements, maintains a parcel based mapping system for assessment purposes and maintains the computer based property records and inventory for all land, buildings and personal property within the Town of Belmont.

**Programs:**

The Assessors' Office has four primary responsibilities:

- **List and Value.** The Board of Assessors is required by Massachusetts General Law to list and value all real and personal property.

- **New Growth.** The Board is charged with the gathering of information regarding additions to homes and is also charged with performing cyclical inspections.
- **Administer Abatements and Exemptions.** The Board is charged with the administration of real estate, personal property and motor vehicle abatements and exemptions.
- **Excise Taxation.** The Board is charged with the administration of motor vehicle and boat excise.

**FY 2018 Accomplishments:**

In Fiscal Year 2018 values were certified by the as part of the Interim Year Revaluation adjustment as supervised by the Department of Revenue. New growth estimates for Fiscal Year 2018 were realized. Cyclical inspections were completed as scheduled.

The Board of Assessors, in conjunction with the Belmont Municipal Light Board, successfully negotiated the transfer of the newly built transmission line housed in the transfer Station to Eversource. The final agreement insured that the transmission line was taxed at full and fair cash value as personal property; this was realized as New Growth Fiscal Year 2018.



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Taxable Property	Count	% of Total	Assessment	% of Tax Base
Single Family	4,525	51.40%	\$4,541,968,000	62.35%
Condominium	1,724	19.58%	\$787,352,000	10.81%
Two & Three Family	1,697	19.28%	\$1,361,003,000	18.68%
Apartments	36	0.41%	\$115,104,000	1.58%
Commercial	192	2.18%	\$271,104,900	3.72%
Industrial	11	0.12%	\$16,129,000	0.22%
Personal Property	469	5.33%	\$115,745,370	1.59%
Misc. Property	149	1.69%	\$75,813,507	1.04%
<b>Total</b>	<b>8,803</b>	<b>100.0%</b>	<b>\$7,284,219,777</b>	<b>100.00%</b>

**Department Budget:**

The Fiscal Year 2019 budget is \$438,802 with listing and valuing appropriating approximately 32.1%, new growth approximately 29.2%, administrating abatements and exemptions approximately 25.1%, and excise taxation approximately 13.6% of duties performed. Non-personnel expenses represent 31% of the department budget with the revaluation expense as the major expense item.

FY19 Program:	Salaries	Benefits	Other	Total	% of Total
List & Value	\$87,009	\$12,903	\$43,656	\$143,568	32.1%
New Growth	\$79,147	\$11,738	\$39,712	\$130,597	29.2%
Abatements & Exemptions	\$68,034	\$10,090	\$34,136	\$112,260	25.1%
Excise Taxation	\$36,863	\$5,467	\$18,496	\$60,826	13.6%
<b>Totals:</b>	<b>\$271,053</b>	<b>\$40,198</b>	<b>\$136,000</b>	<b>\$447,251</b>	<b>100.0%</b>

**Staffing and Structure:**

The Assessors' Office currently has three full time employees and two part time employees. There is also a three member Board of Assessors. It is important to note that the work and functions performed by the Board is approximately equivalent to an additional full-time employee.

<b>Assessor's Staffing Breakdown by Program – FY19</b>		
List and Value	1.10	32.1%
New Growth	1.00	29.2%
Abatements & Exemptions	0.86	25.1%
Excise Taxation	0.47	13.6%
<b>Total FTEs:</b>	<b>3.43</b>	<b>100%</b>



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**GOALS, PROGRAM PERFORMANCE MEASURES AND DESCRIPTION OF FUNCTION:**

**A. List and Value**

1. Goals

- a. To record all transfers of title.
- b. To insure that all valid sales are visited for verification and interior inspection.
- c. To inspect the interior of 50% of all valid sales.
- d. To submit, through mailing, income and expense statement requests to all commercial properties in Town.
- e. To have 40% returned and filed income and expense statement requests from commercial properties in Town.
- f. To visit all new personal property accounts in Town.
- g. To visit, measure, and list 1,000 parcels annually for cyclical review.

2. Program Performance Measures

List & Value Program	FY 17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# Sales Visited for Verification	160	160	160	160
% of Sales Inspected	60%	60%	65%	65%
# Transfers of Title	100%	100%	100%	100%
# Sales Questionnaires Mailed to New Owners	440	550	450	500
# Income & Expense Statements Submitted	240	240	240	240
# Existing Properties Inspected	530	500	500	500

3. Description of Function

The Assessors' Office is required by Massachusetts General Law to list and value all real and personal property on an "ad valorem" basis or "according to value"; in Massachusetts, values are based on "full and fair cash value" or 100 percent of the fair market value the January 1st prior to the beginning of the fiscal year. There are approximately 8,000 parcels in the Town of Belmont to be appraised and assessed annually.

Throughout the year the assessing staff researches sales through the Registry of Deeds' online site where we retrieve all real estate transfers that have occurred in the Town of Belmont. These transfers are recorded in the Town's CAMA system and each sale is reviewed for its relevance to the market (validity). All valid sales are visited by the Assessing Administrator who re-measures the improvements and tries to gain access to the structure to insure that the data on the interior is



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current and accurate. The office also sends sales questionnaires to verify in writing that the sale has taken place, that the sales price recorded is accurate and that the information on the interior is accurate.

All valid sales that have been reviewed are checked against the information in CAMA and, if necessary, information is changed and their values recalculated. The sales prices are then reviewed in respect to their assessment to sales ratio (ASR). The system is adjusted to reflect current valuation trends and, with the sales falling into state accepted tolerances, the new values are submitted to the Bureau of Local Assessment for review and approval.

The Assessors' Office also requests and receives income and expense reports from every commercial property owner in the Town. This information is reviewed, and the income and expense data is updated in the CAMA system to reflect current market trends in commercial real estate. This data is also reviewed annually by the Bureau of Local Assessment.

**B. New Growth**

1. Goals

- a. To review all building permits issued by Community Development.
- b. To visit and review all homes that filed building permits during the previous calendar year.
- c. To record all permit activity in the Assessors' CAMA system.

2. Program Performance Measures

New Growth	FY 17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# 1-3 Families Inspected	1,188	1,050	1,251	1,159
# of Permits Reviewed	450	450	450	450
\$ Per Residential Inspection	\$45	\$45	\$45	\$45
# of Condo Conversions: Multifamily to Units	6 to 13	5 to 10	17 to 34	22 to 48

3. Description of Function

The Assessors' Office collects permit information submitted from the Community Development Office. Each property is reviewed, inspected and adjusted according to the permit work performed as of January 1st, and the effect that the update has on market value is evaluated. All changes are processed in the



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property record of the CAMA system, and a value on the property is recalculated. A new growth report is compiled in the fall of each year and is reviewed and approved by the Division of Local Services.

**C. Administer Abatements and Exemptions**

1. Goals

- a. To review and process all abatement requests.
- b. To review and process all exemption requests.

2. Program Performance Measures

Abatement & Exemptions	FY 17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
Abatement Applications Submitted:				
# Residential:	94	200	144	164
# Commercial/Industrial:	6	6	4	6
# Personal Property:	4	5	4	5
# Statutory Exemption:	200	270	200	205

- a. Abatement requests reviewed by the Board of Assessors and processed: 100%.
- b. Exemption requests reviewed by the Board of Assessors and processed: 100%.

3. Description of Function

During the month of January, taxpayers have the right to appeal assessments. During that time the staff is responsible for handing out or mailing abatement applications, answering various questions on abatement procedures or other assessment information, preparing submitted applications for the Board of Assessors to review, and processing abatements and denials.

Eligible taxpayers have approximately 90 days to file for various statutory exemptions. The staff is responsible for handing out or mailing these applications, answering questions on exemption procedures and qualifications, preparing submitted applications for the Board of Assessors to review, and processing exemptions or denials.



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Any taxpayer who feels that their abatement or exemption has not been handled appropriately, has the right within 90 days to appeal the Board's decision to the Appellate Tax Board. All appeals are handled by the office who reviews the case and, based on the information given, may negotiate with the taxpayer (at the Board's direction) for a settlement. If no settlement can be agreed upon, the Assessing Administrator, along with Town Counsel, presents the case for the Town at the Appellate Tax Board.

**D. Excise Taxation**

1. Goals

- a. To review and process all excise tax bills from the Registry of Motor Vehicles.
- b. To review and process all requests for abatements on excise taxation received from taxpayers.

2. Program Performance Measures

Excise Taxation	FY 17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# Bills Processed	21,429	21,500	21,500	21,500
# Abatement Applications Received & Processed	680	690	690	690

- a. Excise tax bills from the Registry of Motor Vehicles reviewed and processed: 100%.
- b. Requests for abatements on excise taxation received from taxpayers reviewed and processed: 100%.

3. Description of Function

Motor Vehicle Excise data files are received, maintained, processed and abated by the Assessors' Office. The office answers various questions on motor vehicle excise in person, over the phone or through email.



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**SUMMARY:**

**Innovation and Initiatives:**

The Board of Assessors has always promoted and encouraged innovation wherever it is possible. Presently the Assessing Administrator is charged with verifying all pertinent sales that will be used as the basis of valuing properties for the present fiscal year. All sales are visited and sales data is verified through research at the Middlesex County South Registry of Deeds, Multiple Listing Information as well as interviews with the homeowners and local real estate brokers.

Both the elected and administrative staff attends industry seminars and educational offerings from the Department of Revenue, the International Association of Assessing Officers, Massachusetts Association of Assessing Officers and the Appraisal Institute to insure that the Assessing Department adheres to Department of Revenue's regulations.

**Opportunities:**

The key personnel in the Assessors' Office have been trained on the Town's Geographical Information System (GIS). This is software that depicts information graphically. As a part of the assessing functions of valuing and new growth, this tool has considerable amount of potential: in looking for anomalies, tracking sales, tracking inspections, examining individual data points, mapping zoning districts, depicting neighborhoods, looking at building details remotely; this is to name just a few of the functions that are available at the fingertips of the office staff.

**Challenges:**

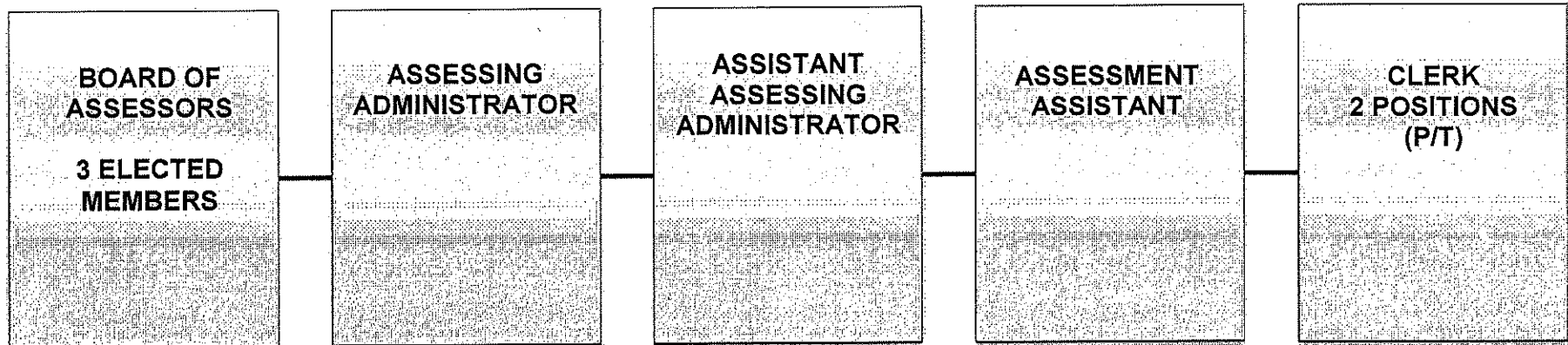
For Fiscal Year 2019, our goal is to successfully complete the interim year adjustment as required by the Department of Revenue and to have the actual tax bills mailed in December 2018.



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**BOARD OF ASSESSORS AND  
THE ASSESSORS' OFFICE**







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**HUMAN RESOURCES**

**OVERVIEW:**

**Budget Overview:**

FY18 Budget	FY19 Budget	\$ Change	% Change	FY19 FTE's:
\$298,068	\$309,350	\$11,282	3.79%	2.9

Submitted by: Jessica Porter

Program Responsibilities:

The primary areas of responsibility that fall under the purview of the Human Resources Department are as follows:

Benefits Administration: The Human Resources staff is responsible for administering benefits for all Town and School employees (inclusive of the Light Department). Benefits offered include a self-insured health plan offered by Harvard Pilgrim, retiree health plans offered by Harvard Pilgrim and Tufts, dental plans offered by Delta Dental, Life Insurance plans offered by Boston Mutual, and an Employee Assistance Program. Optional benefits include Section 125 Flexible Spending Plans and Deferred Compensation Plans. Administration includes all deductions, bill processing, COBRA notices, and close collaboration with our insurance consultant. Administration also includes handling questions and concerns from employees, retirees and prospective employees.

Employee/Labor Relations: The Human Resources staff is responsible for negotiating the contracts for seven unions, and handling any grievances associated with staff covered under these contracts. Staff also manages worker's compensation issues and unemployment, in collaboration with the School Human Resources office. Lastly, staff manages employee concerns, performance issues/management, drafting and enforcement of policies, and management of the Employee Handbook.

Pay and Position Classification: The Human Resources staff is responsible for maintenance and updates of all Town job descriptions. Staff is also responsible for the pay plans for all non-union and union employees. Salary and benefit surveys are conducted periodically to ensure that Town of Belmont employees are fairly compensated relative to the municipal job market.

Recruitment & Retention: The Human Resources staff is responsible for recruitment of all new employees. The recruitment process ensures compliance with all applicable federal and state laws relative to the posting of positions, union contract obligations, as well as Town of Belmont best practices. Once hired, the Human Resources staff seeks out relevant, applicable training for our employees to ensure that they remain current in their skills, often utilizing resources available through our partnership with the Massachusetts Municipal Association.

In addition to the primary areas above, Human Resources staff also provides informational assistance to residents, prospective applicants, and other municipalities, upon request, regarding our benefits, compensation and staffing. Collaboration and information sharing between municipalities ensures fair and consistent policies and practices, and assists us with recruiting and retaining the best talent possible.

Staffing:

The Human Resources Departmental budget has 2.9 FTEs, comprised of a full time H.R. Director, a full time H.R. Generalist, and a part-time (32.5 hours) Administrative Assistant. In addition, there is a full time Benefits Coordinator assigned to the daily administration of insurance plans and benefits for all Town and School employees as well as retirees. The cost of this position is charged to the Town's Health Insurance Trust Fund.



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**Budget:**

The FY19 Human Resources budget is \$309,350 with 12.1% related to benefits administration; 20.1% for employee/labor relations; 20.6% for pay and classification plan matters; 28.6% for recruitment and retention efforts, and 18.6% for general office inquiries and issues.

**Program Performance /Measures:**

Solid performance is measured by ensuring timely contract settlements, within the financial parameters established by the Selectmen. A solid workforce, with minimal employee issues is another indicator of performance. Lastly, attracting top talent for Belmont's open positions, and retaining that talent by providing for adequate training opportunities and promotional opportunities, is a key fact of performance.

**FY18 Accomplishments:**

- Continued to update and implement numerous employment policies that were either outdated or non-existent.
- Offered a second dental plan offering with greater benefits, at no cost to the Town.
- Partnered with one of our 457 Plan providers (ICMA-RC) to provide a Roth IRA offering for employees at no cost to the Town.
- Continued our formal employee training program utilizing free available resources.
- Held regular, quarterly meetings of the Town Safety Committee, to discuss training opportunities, workers compensation cases, and grant opportunities.
- Collaborated with the School Human Resources office on a regular basis.
- Collaborated extensively with the Belmont Retirement Board office on various issues.
- Assisted the Department of Public Works with the reorganization of the Recreation division.

- Worked on various position reclassifications among several departments.
- Assisted the OPEB Study Committee by providing information and answering questions.
- Organized the third annual Thanksgiving Food Drive for benefit of the Belmont Food Pantry.
- Collaborated with the payroll office and worked with our software vendor (MUNIS) to complete the extensive filing requirements relative to the Affordable Care Act.
- Reached settlement with all unions not settled for contract period July 1, 2014 to June 30, 2017.
- Began negotiations with all unions for contract period July 1, 2017 to June 30, 2020.
- Reached settlement with several unions for period July 1, 2017 to June 30, 2020.



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**Department Budget by Function:**

The chart below depicts our best estimates of the functional costs of the department. Benefits are allocated on a percentage basis, not per person. Salaries represent direct payments to employees. Benefits are departmental expenses for health insurance, and the Town's Medicare match.

<b>FY19 Department Budget by Function:</b>	<b>Salaries</b>	<b>Benefits</b>	<b>Other</b>	<b>Total</b>	<b>% of Total</b>
Benefits Administration	\$29,780	\$4,735	\$3,000	\$37,515	12.1%
Employee/Labor Relations	\$53,054	\$4,824	\$4,638	\$62,516	20.2%
Pay & Position Classification	\$45,971	\$8,332	\$9,063	\$63,366	20.5%
Recruitment & Retention	\$62,218	\$9,503	\$16,800	\$88,521	28.6%
<b>SubTotal:</b>	<b>\$191,023</b>	<b>\$27,394</b>	<b>\$33,501</b>	<b>\$251,918</b>	<b>81.4%</b>
Other Expenditure	\$47,883	\$6,849	\$2,700	\$57,432	18.6%
<b>TOTAL</b>	<b>\$238,906</b>	<b>\$34,243</b>	<b>\$36,201</b>	<b>\$309,350</b>	<b>100.0%</b>



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**STAFFING AND STRUCTURE:**

The Human Resources Department is a four person team, led by the H.R. Director. The full time H.R. Generalist assists with recruitment and training efforts; assists the Director with a variety of projects related to Collective Bargaining and other employee matters; and handles many routine tasks associated with Human Resources operations. The full time Benefits Coordinator\* handles all administration of employee and retiree benefits including Health, Dental, Life, Flexible Spending, and collaborates with the Retirement System Administrator and Payroll offices. The part-time (32.5 hours) Administrative Assistant handles all job postings, processing of applications, billing for the department, and assists with Workers' Compensation and Unemployment matters.

<b>FY19</b>	<b>Total</b>	<b>% of Total</b>
Benefits Administration	0.39	13.3%
Employee/Labor Relations	0.54	18.5%
Pay & Position Classification	0.63	21.6%
Recruitment & Retention	0.78	26.7%
Other	0.58	19.9%
<b>Total FTEs:</b>	<b>2.92</b>	<b>100.0%</b>



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**GOALS, PROGRAM PERFORMANCE MEASURES, AND DESCRIPTION OF FUNCTION:**

**BENEFITS ADMINISTRATION**

*Goals:*

- To accurately and efficiently administer all benefit plans for eligible employees and eligible retirees.
- To coordinate with the Payroll Department to ensure correct deductions from employee payroll and retiree pension checks.
- To ensure all benefit offerings are in compliance with appropriate State and Federal laws.

*Program Performance Measures:*

Performance Measures	FY 17	FY 18	FY 18	FY 19
	Actual	Budget	Estimated	Budget
Number of Employees and Retirees Eligible for Health, Dental and Life Insurance	1,438	1,680	1,500	1,640
Number of Employees Participating in Flexible Spending Plans	109	80	108	110
Number of Workers Compensation Cases for School & Town	29	20	20	25
Number of Unemployment Cases for School and Town	38	40	32	35

*Description of Function:*

Administer the enrollment of approximately 785 eligible employees and 615 retirees/spouses for the Town and School Departments in health insurance, dental, and life insurance as well as workers compensation and unemployment. Process all plan bill payments, monitor enrollment, review eligibility, and work with vendors and consultants. Inform and educate employees and prospective employees about plan offerings and benefit options.

**EMPLOYEE/LABOR RELATIONS**

*Goals:*

- The primary goal for FY19 will be to conclude negotiations with any of the seven (7) unions whose contracts are not settled by their current expiration date of June 30, 2020.
- Settle all contracts at a fair and equitable percentage amount, within the established guidelines for what the Town can afford to pay.
- Resolve grievances and other employee issues quickly, fairly, and consistently.



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*Program Performance Measures:*

Performance Measures	FY 17	FY 18	FY 18	FY 19
	Actual	Budget	Estimated	Budget
Number of Union Contracts Expiring	7	0	0	0
Number of Union Contracts Expired, Not Settled	5	4	0	0
Number of Union Contracts Settled Prior to Expiration	2	3	0	0

*Description of Function:*

Under M.G.L. Chapter 150E, public employees are allowed to unionize. As such, the Town of Belmont has seven (7) unions (excluding the School Department and Belmont Light). The Human Resources Director serves as the lead negotiator for the Town. At the direction of the Selectmen, contracts are negotiated within a consistently applied cost parameter, with exceptions for market rate adjustments or other unique circumstances. With assistance from Staff, the Director conducts informal salary and benefit surveys from our comparable communities to insure that Belmont is competitive, as part of the negotiation process. Town Labor Counsel is primarily used in an advisory capacity, and rarely participates directly in negotiations, which greatly lowers costs to the Town.

**PAY & POSITION CLASSIFICATIONS:**

*Goals:*

- To monitor and review as necessary the job descriptions and pay scales for all employees.
- Update any outdated/obsolete job descriptions.
- Ensure that salaries are paid consistent with the municipal job market

*Program Performance Measures:*

Performance Measures	FY 17	FY 18	FY 18	FY 19
	Actual	Budget	Estimated	Budget
Number of Town Positions Evaluated	9	20	16	20



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*Detailed Description:*

The current Pay Classification system was put into place by an impartial, contracted consultant (Human Resources Services, Inc.) who utilizes a proprietary system to impartially categorize each position and job description. Annually, salary ranges for each category increase to provide for COLA adjustments. Such adjustments are reviewed and voted by the Board of Selectmen.

**RECRUITMENT & RETENTION:**

*Goals:*

- To recruit and retain the best possible talent in order to better serve the residents and businesses of Belmont.
- To offer appropriate and adequate training opportunities to employees to help them maintain and improve their skills.
- To fully comply with all State and Federal hiring requirements.

*Program Performance Measures:*

Performance Measures	FY 17	FY 18	FY 18	FY 19
	Actual	Budget	Estimated	Budget
Number of External Advertisements	35	15	25	20
Number of Internal Job Postings	13	30	35	30

*Detailed Description:*

Employment advertisements, as well as initial collection and screening of applications are all processed through the Human Resources office. Assistance with the full interview process is then provided to the respective department. Once top notch staff is brought on board, regular training opportunities are presented and communication with staff takes place to ensure job satisfaction and maximum output of effort. With a few exceptions, recruitment is handled in-house, without the use of Staffing Agencies or other services.



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**INNOVATION:**

During FY2018 the Human Resources Department continued to fine tune many of its existing processes and implement new ideas. The Town and School Human Resources offices collaborated on a variety of projects including Wellness Initiatives. We continued to streamline processes, and continued efforts towards a more "paperless" office. We added an additional Dental Plan offering on July 1, 2017 which offered employees a choice of two plans, at no cost to the Town. We also implanted a new health insurance plan for our Medicare eligible retirees which resulted in a premium savings to both the retirees and the Town. We also partnered with the International City/County Management Association Retirement Corporation (ICMA-RC) to provide a Roth IRA offering to employees, again, at no cost to the Town. We also continued to explore free training and grant opportunities through our partnership with the Massachusetts Interlocal Insurance Agency (M.I.I.A.).

**OPPORTUNITIES:**

During FY2018, Human Resources continued to collaborate with Departments to assist with various needs and projects. Meetings of the Insurance Advisory Committee were held in order to meet and work together with Town and School Union leadership relative to benefit offerings. We discussed cost saving changes and improvements to Retiree Health Insurance coverage, Dental coverage and Life Insurance coverage.

**CHALLENGES:**

A primary goal and challenge for FY2019 will be to successfully complete negotiations for any union contracts that did not reach settlement timely in FY2018 (current contracts are set to expire June 30, 2020).

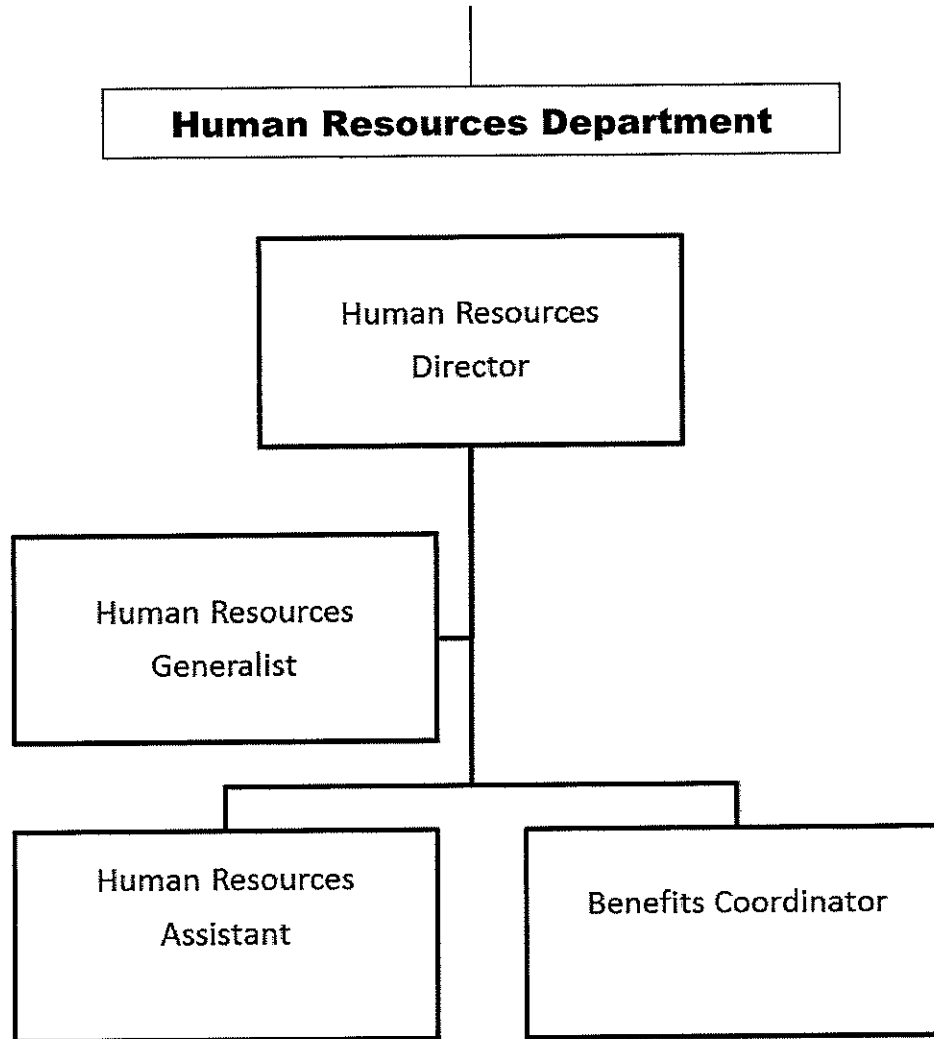
The Affordable Care Act continued to provide challenges during FY2018, most notably the 1095-C filing requirements. Human Resources worked with Finance and IT once again to ensure full compliance with this requirement and provide the necessary forms to eligible recipients as well as insure timely filing with the IRS.





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## INFORMATION TECHNOLOGY

### OVERVIEW:

#### Budget Overview:

FY18 Budget	FY19 Budget	\$ Change	% Change	FY19 FTE's
\$919,874	\$942,522	\$22,648	2.46%	5.0

Submitted by: Dave Petto

The Information Technology Department has five full time employees consisting of: the Director, GIS/DB Administrator, IT Specialist I, IT Specialist II, and Information Support Technician.

#### Program Responsibilities:

The Information Technology Department has five primary responsibilities:

- *Desktop Services.* The Department provides Computer Help Desk, Printer, PC replacement and Mobile (laptop, tablet and smartphone) services for all Town Departments.
- *ERP System Administration.* The Department provides Enterprise Resource Planning (ERP) System administration for the Town's MUNIS system.
- *GIS and Database Administration.* This Department is responsible for maintaining the Town's Geographical Information System (GIS) including the Master Address Table (MAT) and also maintains the several Databases developed by all Town Departments.
- *File Server and Communications Administration.* This Department maintains the Town's Email System (MSOffice 365), systems security (anti-virus, anti-malware and encryption), Intrusion Detection System (IDS), Identity Management System, User Behavioral Analytics, Browser services, File storage, Fire Dispatch System, Fire Staff Management System, Backup Systems, Cloud Based Systems, and Virtual Machines.
- *Technical Training.* The Department is responsible for providing training in the use of a number of the Town's systems such as Email, GIS, and File

Storage. Also, to provide training in proper security measures for protection of personal information for residents and staff.

#### FY18 Accomplishments:

- Upgraded ERP System to new version (MUNIS).
- Replaced 25 Desktop Computers, 4 Laptops, 4 tablets and 4 Printers.
- Added 5 new Desktop Computers and 6 Tablets.
- Upgraded remaining Windows 7 pc's to Windows 10.
- Created Imaging System to deploy new versions of Microsoft Windows 10.
- Adjusted Intrusion Detection System (IDS) and Log File Management System on Network (Splunk) to compensate for new attack vectors.
- Replaced Mobile Device Management System (Baramundi).
- Adjusted Data Auditing & Protection, Identity Management, and User Behavioral Analytics System for new types of malware detection.
- Implementation of formal Security Awareness training (KnowBe4).
- Created new technology training sessions for all staff.
- Added new data to Town Clerk's Vital Records Document Management System.
- Assisted in selecting, testing and configuring Records Management System for Town Clerk.
- Implemented two-factor authentication system in IT Department.
- Continued training and deployment of secure file transfer system (Citrix -Sharefile).
- Upgraded personal information (PI) identification system (IdentityFinder).



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- Expanded patch management system.
- Continued consolidation of School and Town Security Systems.
- Performed penetration testing on Fire Department hosted system (ZOLL).
- Assisted with implementation of hosted scheduling system for Fire Dept. (Kronos).

**Department Budget:**

The chart below represents the program costs for the department. The benefit total is reflective of the entire department; however those expenses are presented as a percentage of FTE's.

In general, the Non-Salaried Cost of Services for each program consists of Hardware refresh, Software Licensing and Software Maintenance costs associated with the program.

Program	Salaries	Benefits	Non-Salaried Cost of Services	Total	% of Total
Desktop Services	\$56,445	\$11,025	\$74,851	\$142,321	15.1%
ERP System Admin	\$93,451	\$18,254	\$123,925	\$235,630	25.0%
GIS/DB Admin	\$13,831	\$2,702	\$18,341	\$34,874	3.7%
File Server / Communications	\$195,127	\$38,114	\$258,755	\$491,996	52.2%
Technology Training	\$14,952	\$2,921	\$19,828	\$37,701	4.0%
Totals:	\$373,806	\$73,016	\$495,700	\$942,522	100.0%

**Staffing and Structure:**

The Information Technology Department has five full-time employees to support the technology needs of 22 Town Departments and Divisions. Management consists of the IT Director.

Program:	Total	% of Total
Desktop Services	1.2	23.2%
ERP System Admin	1.2	24.2%
GIS/DB Admin	1.1	22.2%
File Server/ Communications	1.3	26.3%
Technology Training	0.2	4.1%
Totals:	5.0	100.0%



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**GOALS, PROGRAM PERFORMANCE MEASURES AND DESCRIPTION OF FUNCTION:**

**DESKTOP SERVICES:**

**1. Goals:**

- To reduce resolution time for tech support requests.
- To reduce number of support recalls.

**2. Program Performance Measures:**

	FY17	FY18	FY18	FY19
Desktop Services	Actual	Budget	Estimated	Budget
<b>Performance Measures</b>				
# TechSupport Requests	3117	3,200	3,000	3,400
# Techsupport Requests Resolved within 5 days	2,462	2,560	2,250	2,550
# Request for Support Recalls	246	256	243	272
% Request for Support Recalls	7.9%	8.3%	8.1%	8%

**3. Description:**

The department currently services 252 desktop computers, 52 laptops, 37 Tablets and 37 Smartphones. These are distributed throughout 22 departments and divisions in ten buildings. Also serviced are 98 printers. Servicing involves software installations and updates, virus scans, repairs and replacements. The department maintains and administers approximately 40 departmental specific software applications in addition to Town-wide applications such as Microsoft Office, Adobe Acrobat, PerfectDisk, etc. The FY19 support request level is consistent with several system changes along with added security policies to reduce data breach exposure. This level of support requested is expected to continue as more systems are upgraded and more security procedures implemented. Industry standard for computer replacement is three years. Our replacement schedule is five years. Printers are replaced on an as needed basis, typically six to eight years. Maintenance of software licensing is also a component of this function.

**ERP SYSTEM ADMINISTRATION:**

**1. Goals:**

- To maintain system availability.
- To maintain system at most current patch level.



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**2. Program Performance Measures:**

ERP System Services	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
<b>Performance Measures</b>				
System Up-Time %	97.5%	98.5%	98.5%	98.0%
# of Updates	986	1,600	1,500	1,000

**3. Description:**

The ERP (Enterprise Resource Planning) system is provided by Tyler Technologies and is called MUNIS. It provides a common repository for the entire Town's financial assets and personnel data. The MUNIS system is used by all departments and is a vital and critical component of the technology infrastructure. The ERP system is a 'Cloud' based system, meaning the server/network infrastructure is located in Tyler Technologies datacenters. Administration is performed by the IT Specialist I (ERP Administrator) and involves version upgrades, weekly updates, user account maintenance and support help desk service call resolution, monthly file maintenance, system integration, and security.

**GIS & DATABASE ADMINISTRATION:**

**1. Goals:**

- To maintain up to date GIS.
- To increase departmental use of GIS.
- To maintain database efficiency.

**2. Program Performance Measures:**

GIS/Database Administration	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
<b>Performance Measures</b>				
# Dept Using GIS	13	14	14	15
Database Up-time %	99.0%	99.0%	98.5%	99.0%
# of Updates/Features	1650	3,000	800	1200
# of Maps & Geodatabases	190	200	210	220



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**3. Description:**

A GIS (Graphical Information System) has become a critical component in municipal planning. The ability to spatially display information provides a substantial increase in efficiency for Planning, Utility work, Property analysis, Pavement management and Public Safety. Our GIS is based on Environmental Systems Research Institute (ESRI) platform. The main challenge in maintaining the GIS is keeping data updated. Parcel information is derived from the Assessors appraisal system and manipulated to update a Master Address Table (MAT) which is utilized by other systems. This is accomplished through the efforts of the GIS/DB Administrator using custom written, as well as 'off the shelf,' utility programs. We are constantly finding new uses to address data gathering needs in various departments. Included in this function is the maintenance of all databases in the Town. Although the main platform for the Town is Microsoft SQL Server, we do have several other databases to maintain. Maintenance involves monthly updates, performance analysis, table modifications, and system integration.

**FILE SERVER & COMMUNICATION ADMINISTRATION:**

**1. Goals:**

- To maintain file system availability.
- To maintain email system availability.
- To keep systems at most current patch level.

**2. Program Performance Measures:**

<b>File Server &amp; Communication</b>	<b>FY17</b>	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Performance Measures</b>				
File System Up-time Percentage.	98.5%	98.0%	98.5%	99.0%
Email System Up-time Percentage.	98.0%	98.5%	97.0%	98.0%
# of Upgrades	175	240	220	180

**3. Description:**

The Town server infrastructure currently contains 46 servers (40-Virtual, 6 Physical). Maintenance involves monthly updates, configuration modifications, virus scans, log file analysis, and performance monitoring. Also included in this function is the Storage Network which allows critical data replication of Town data in two locations for redundancy purposes. Data backup to Cloud storage is performed four times a day to ensure no loss of data for any reason. The Town utilizes Microsoft Office 365 in the 'Cloud' for email. There are currently over 185 mailboxes which are constantly scanned for viruses and SPAM. We have an on premise email archiving system (Barracuda) which provides eDiscovery capability.



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**TECHNICAL TRAINING:**

**1. Goal:**

- To Increase Technical Proficiency of Staff.

**2. Program Performance Measures:**

<b>Technical Training</b>	<b>FY17</b>	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
# Training Classes/Events	25	35	30	35
# Users Trained	50	80	70	80
# Online Trained Users	10	40	12	20

**3. Description:**

The IT Department conducts training classes when possible to assist other Town departments to properly utilize technology to reduce costs. These classes include GIS, ERP, Email, Security, and Policy training. As systems are changed or added, 'one on one' training is performed as much as possible. We also have online training available on a request basis with 10 licensed seats through Lynda.com. IT Staff time is primarily used for maintaining systems operations. As more systems are moved to the 'Cloud,' a limited amount of time may become available to develop training classes and administer them.



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**SUMMARY:**

**Innovation and Initiatives:**

The top three industries being targeted by hackers are Financial, Healthcare and Government (state & local). To stay on top of the latest cyber threats we are members of the Multi-State Information Sharing and Analysis Center (MS-ISAC), Center for Internet Security and Department of Homeland Security and several other organizations. Through information sharing with these various organizations we are constantly adjusting our Data Auditing & Protection, Identity Management, User Behavioral Analytics, Intrusion Detection Systems to thwart the latest detected threats.

We continue to penetration test (PenTest) any application or system connected to the Town Network including all hosted solutions. Our latest PenTest was of the Fire Departments hosted system to remain HIPAA compliant. This is to reduce the possibility of a security breach causing the unauthorized exposure of resident and employee personal information including health information.

We have replaced our Mobile Device Management system to maintain the security of our network and data when mobile devices (tablets, smartphones, and laptops) are connected from outside the Town network.

We are continuing the process of consolidating the School and Town Security Systems. This will provide greater efficiency in maintaining security throughout the Towns municipal buildings.

**Opportunities:**

Some of our goals for FY2019 to reduce costs and more efficiently utilize the current staff and systems are:

- Move office applications to Microsoft Office 365 (OFF 365).
- Create a 'cloud based' collaboration space within OFF 365.
- Continue to integrate our GIS with several other Town systems.

- Enhance our cybersecurity posture by fine tuning security systems and implementing 'best practices'.
- Continue Security Awareness training.
- Provide focused technology training for the staff.

**Challenges:**

We are faced with several challenges some of which are:

- The timely replacement of older desktop pc's.
- The testing and deployment of Microsoft updates.
- The testing and deployment of security updates to our several systems.
- The lack of an administrative assistant to handle the non-technical tasks which removes the department staff from their respective technical duties.

Cybersecurity continues to be in the forefront. Cyberattacks are continually being refined to avoid detection. This requires constant monitoring and adjusting to protect the residents and employees personal information.

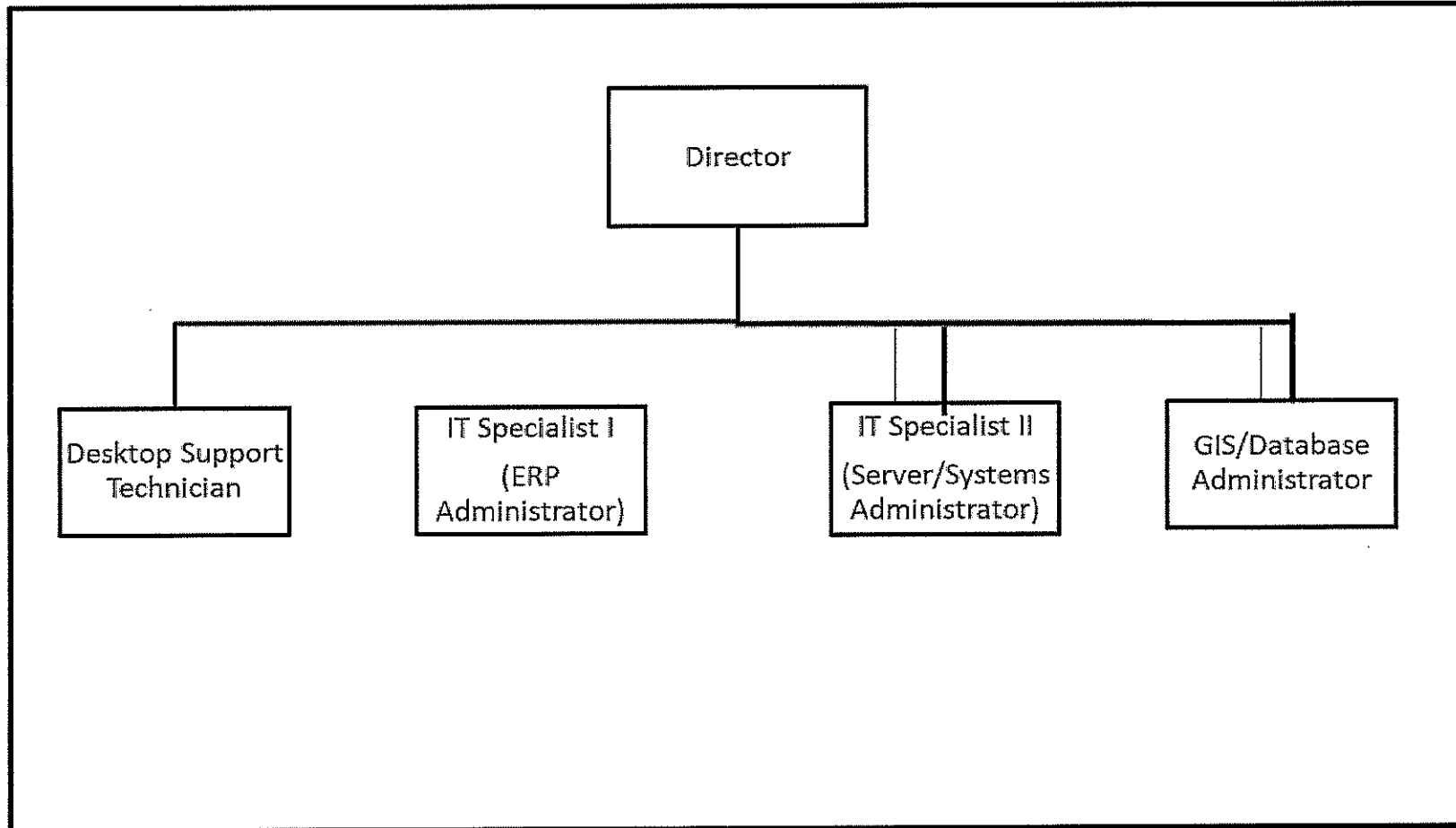
Ransomware attacks have increased tremendously in the past year. This type of attack prevents users from accessing their files unless a fee (ransom) is paid to the attackers. Social engineering in the form of a Phishing email is the most common method to introduce ransomware into a system by inducing the recipient to 'click' on a link within the email.

Social engineering is which also used to extract personal information has become very difficult to detect. The only protection for this type of cyberattack is the comprehensive and continuous education of the workforce to recognize this type of attack.





## Information Technology Department





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**TOWN ACCOUNTANT**

**OVERVIEW:**

**Budget Overview:**

FY18 Budget	FY19 Budget	\$ Change	% Change	FY19 FTE
\$417,761	\$473,209	\$55,448	13.27%	3.6

Submitted by: Chitra Subramanian

The Town Accountant maintains fiscal records and internal controls for all departments of the Town and School.

Responsibilities include maintenance of a) key financial records including the Financial Statements and the General Ledger; b) internal controls by monitoring revenues and expenditures of all departments of the Town and School; c) certify availability of funds prior to entering into contracts and prior to payment of invoices; d) assist in providing financial reports to departments, in preparation of the Town budget, in Tax Rate setting and in preparing any other information or reports as requested by the Town. The department ensures that all financial reporting requirements are in accordance with state, federal and town bylaws.

The Accounting Department has four primary responsibilities.

**ACCOUNTING**

Prepare and maintain the key financial records for all funds, including required Financial Statements and the General Ledger. Monitor expenditures to verify that funding is available. Submit Balance Sheets to the Department of Revenue for Free Cash Certification. Town Accountant submits to the MA Department of Revenue, a) Balance Sheets for Free Cash Certification, b) Schedule A - (annual revenue and expenditure reports) and c) Assists in the preparation of Tax Recapitulation Sheets for annual tax rate certification.

**AUDITING**

The Town Accountant works with external auditors to obtain the annual audited financial statements in conformity with GAAP, The Town Accountant is required to keep track of all current and future Governmental Accounting Standards Board (GASB) pronouncements and incorporate the required changes to comply with GASB's deadlines.

- *External:* - Prepares Financial Statements, General Ledger, Coordinates all requested documents to external auditors for the Annual Financial Statements audits and the Federal Grant Awards audit and to the actuaries for the biennial OPEB actuarial study.
- *Internal:* -The Town Accountant regularly audits health insurance, salary and other benefits expenses on a quarterly basis. The Department reviews internal procedures of all departments and performs fraud risk assessments on an ongoing basis.

**CONTRACTS / ACCOUNTS PAYABLE**

The Town Accountant prepares and approves all warrants for payments in accordance with MA General Laws,

The Town Accountant signs contracts to provide certification of the availability of funds and maintains custody of all contracts. In addition, the Town Accountant prepares and approves all expenditure warrants for payments in accordance with Massachusetts General Laws, assists in reviewing contracts, monitors progress of facilities construction expenses, prepares regional contract invoices and requests for grant reimbursements from relevant federal, state or local agencies.



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The Accounting department assists the CPA committee and the Treasurer's office (CPA Committee liaison) regarding bidding and procurement procedures and assistance in reviewing their request for proposals and bidding documents.

### ***BUDGET/REPORTING***

Town Accountant assists the Town Administrator in the preparation of the Annual Budgets for Town Meeting and Quarterly Reports for the Board of Selectmen and the Warrant Committee. As part of the Budget Team, the Town Accountant attends budget meetings for departmental operating and capital budget requests

The Town Accountant provides financial information to all departments, assists in the review of annual budgets as part of the Town Administrator's team and monitors all revenues and expenditures.

Town Accountant coordinates with the Human Resources, Retirement System and Treasurer to works with External Actuaries to prepare the biennial Actuarial Studies for Pensions and for Other Post-Employment Benefits (OPEB).

### ***OTHER – Committees***

The Town Accountant is an ex-officio member of both the Permanent Audit Committee, the Belmont Retirement Board and the Capital Budget Committee. Staff Accountant, is an elected member of the Belmont Credit Union.

### ***STAFFING***

The Accounting Department has 3.6 full time equivalent employees.

### **FY18 ACCOMPLISHMENTS:**

- Free Cash certified on Nov 8th, 2017. FY17 Free Cash certification and Schedule A schedules and documents were submitted to DOR on or before October 20, 2017.
- The Town's Audited Financial Statements were presented to the Permanent Audit Committee on January 29th, 2018. Coordinated schedules of the Retirement Board's audit and the Town's audit to complete the FY17 audit by December 20, 2017.
- Management letter comments for the prior years have been researched, reviewed and all findings have been researched and resolved, and presented to the Audit committee and the Board of Selectmen.
- Closed the Fiscal Year in MUNIS on October 1st, 2017.
- FY18 Tax Rate set on December 15, 2017- Collaborated with the Assessor, Treasurer, Town Administrator and Town Clerk in submitting documents, in GATEWAY and setting the FY18 Tax Rate.
- Town Accountant participated in the FY19 Budget as part of the Town Administrator's budget team.
- Coordinated with OPEB Actuaries to receive OPEB studies as of July 1, 2016 on March 30, 2017 and OPEB study as of July 1, 2017 on December 18, 2017. The Town Accountant coordinated with the Human Resources, Belmont Contributory Retirement system, Light Department, School and Treasury department to collect, assemble and coordinate with the Actuaries to prepare the OPEB studies as of July 1, 2016 and as of July 1, 2017.
- GASB # 74 has been implemented, as related to the above OPEB studies and have been incorporated in the Town's FY17 audited financial statements.  
GASB# 75 will be implemented in the FY18 Town's financials and in the December 2018 Light's financials.
- GASBs # 67 & 68 has been implemented - as related to pension actuarial studies and have been incorporated in the financials of all



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entities - the Town, Retirement System, Housing Authority and the Light Department.

- The Enterprise utilities billing system has been implemented and the Accounting department has been successful in importing their receivables to the General Ledger and able to reconcile Water, Sewer and Light receivables on a monthly basis.
  - The Recreation department scheduling software system has been implemented. Treasurer and the Accounting office to import program billing from the scheduling program, MAX GALAXY and receipts to the General ledger and to reconcile cash. General ledger reconciliations to Bank and cash are complete, There are however a few infrequent scenarios, such as refunds and receivables that have to be reviewed and reconciled.
  - Completed and mailed Form- 1099s for 2017 in January 2018.
  - The Light department's substation project is substantially complete and cash have been reconciled on a monthly basis.
  - Revolving and Grant funds were reviewed and reported on a quarterly basis to the Board of Selectmen, Warrant Committee and the respective department managers.
  - The Assistant Town Accountant is working with the Project Manager and the State MSBA to review and process payment requests from the MSBA for the High School Construction project
  - The Assistant Town Accountant has completed the MSBA Propay training program and the three essential courses offered by the MCPPO.
  - Staff Accountant was certified as Associate Massachusetts Procurement and Purchasing Officer. Staff Accountant has completed Municipal Law section of the Governmental Accounting certification exams and will take the Accounting section tests in the coming session with a goal of becoming a Certified Governmental Accountant (CGA). He has also completed the three procurement courses offered by the MCPPO and is a board member of the Belmont Credit Union and attends monthly board meetings.
  - **Town Accountant** attended Government Finance Officers Association (GFOA) budget webinars, MMAAA and MGFOA conferences and Education seminars approved by PERAC.
- As member of the Belmont Retirement Board, the Town Accountant completed annual continuing education credits as mandated by PERAC (the Public Employee Retirement Administration Commission) by attending Emerging Issues Forum and Trustee Educational Seminars (TEDS) offered by the MASS Retirement Systems and attended monthly Board meetings.
  - Department has been cross trained in preparation of all Accounting reports and all accounting functions. This year we will continue training in annual closing of books in MUNIS under the new Dashboard platform and in the preparation of the FY19 RECAP.
  - Maria Kiorpes, our Accounts Payable Specialist joined the department in Sept 2017 and has been trained in the Accounts Payable module.



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**DEPARTMENT BUDGET:**

The chart below represents an estimate of the functional costs for the department. Benefits are allocated on a percentage basis, not per person, since they may be subject to change. The major increases in costs are for a) implementation of the GASBs #74&75 related to OPEB and GASBs #67&#68 Pensions and the roll forwards of the Actuarial studies to the next year. This will be the first year of incorporating them in the FY18 audited financial statements of the Town and in the December 2018 financials for the Light department and b) for personnel cost increases due to increase in the health care costs.

The "Other cost" component varies by function. Costs have been allocated between the Audit and Accounting functions and include costs for Audit and Actuarial expenses related to implementation of GASB #74 & # 75 and OPEB studies conducted as of 6/30/17 and for budget scenarios. Expenses are estimated for implementation of GASB 74 & 75 for the Town's FY18 and the Light's 2018 financial statements and the roll forwards of the studies for 6/30/18 Other expenses include dues and conferences to obtain certification and maintain continuing education. *The Accounts Payable/Other* function covers office supplies, forms, other expenses and mileage reimbursements for departments other than accounting.

FY19	Salaries	Benefits	Other	TOTAL	% of Total
Accounting	\$ 64,376	\$ 16,854	\$ 33,094	\$ 114,324	24.2%
Auditing	\$ 56,329	\$ 14,747	\$ 32,769	\$ 103,845	21.9%
Budget/Reporting	\$ 40,235	\$ 10,533	\$ 6,626	\$ 57,394	12.1%
Accounts Payable & Purchasing	\$ 112,658	\$ 29,494	\$ 14,539	\$156,691	33.1%
OPEB,GASB reports & Other	\$ 16,094	\$ 4,213	\$ 20,648	\$ 40,955	8.7%
<b>TOTAL</b>	<b>\$ 289,692</b>	<b>\$ 75,841</b>	<b>\$ 107,676</b>	<b>\$ 473,209</b>	<b>100.0%</b>

**STAFFING AND STRUCTURE:**

The recent restructuring of the accounting department responsibilities, as approved by the Board of Selectmen and the Warrant Committee and under the guidance of the Town Administrator has helped the department immensely in preparation of reports and information on a timely basis, maintenance of fixed assets quarterly reports and back up for Accounts Payable processing. Statutory and Accounting functions are more efficient and staff cross trained in responsibilities allow for better distribution of work during peak periods. Closing of the books in MUNIS, Certification of Free Cash, Tax Rate Setting and Audit fieldwork, and two OPEB Actuarial studies have been completed on time

In FY19 budget, "Management" consists of the Town Accountant. The "Other Professional Staff" category comprises the Assistant Town Accountant, Staff Accountant and one part time Accounts Payable Clerk scheduled for 21 hours and additional hours in case of peak load needs.

FY19 - FTE	Total	% of Total
Accounting	0.8	22.2%
Auditing	0.7	19.4%
Budget/Reporting	0.5	13.9%
Accounts Payable & Purchasing	1.4	38.9%
OPEB, New Fund Utility Billing Software System & Other	0.2	5.6%
<b>TOTAL</b>	<b>3.6</b>	<b>100.00%</b>



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**GOALS, PROGRAM PERFORMANCE MEASURES AND DESCRIPTION OF FUNCTION:**

The department's performance indicators are primarily efficiency and quality oriented, focusing on State mandated schedules, report deadlines and legal compliance.

***FINANCIAL ACCOUNTING & REPORTING***

The Town Accountant is established under Massachusetts General Laws to maintain accounting records for all funds of the Town and School.

This office functions as the legal keeper of financial records and prepares the Accounts Payable warrants on a weekly basis to pay the bills of all departments of the Town and School. The Accountant works closely with the Department of Revenue to ensure compliance and timely reporting. This office proves cash, accounts receivable and debt service with the Treasurer periodically to ensure that systems in place to protect the assets of the Town of Belmont.

***Goals:***

- Complete Filing Balance Sheets and Schedule A with DOR by October 19, 2018.
- Complete Free Cash Certification by October 26, 2018.
- Work with auditors to complete audit fieldwork and to present audit drafts to the Permanent Audit Committee by January 15, 2019.
- Test the new MAX GALAXY Recreation Software System and its interface with MUNIS as part of the monthly cash and receivables reconciliation processes.
- Review and update Fixed Assets module by identifying additions and disposals with departments and update accounting names and account numbers to conform to Universal Massachusetts Accounting Systems (UMAS) and Department of Elementary and Secondary Education (DESE) accounts in MUNIS and thereby improve reports generated by MUNIS. Additions to Fixed Assets have been identified and a list has been prepared on a quarterly basis.
- Prepare Health Trust Fund Analysis as requested by the Town Administrator.
- Prepare and collate information requested to roll forward Pension and OPEB Actuarial Liabilities.
- Review and monitor all operating, trusts, revolving and grant funds on a monthly basis during the year and prepare quarterly report to the Board of Selectmen, Warrant Committee and the Department Managers.
- Implement Journal Entry Approval workflows in MUNIS and avoid printing paper.
- Train department staff to 1) close the year in MUNIS with and 2) prepare FY19 RECAP.



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*Accounting Goals*

- To provide accurate and timely financial reporting information
- To ensure that Accounting books and Treasurer detail are in balance
- To make timely adjustments when needed so that departments have accurate data
- To process Accounts Payable warrants within 30 days
- To review and process contracts/change orders and purchase orders within 3 weeks

**AUDITING & REPORTING**

**Audit.** The Town of Belmont is subject to federal regulations which requires the Audit of federal grants. Communities that go to the bond market to finance issues over \$10 million are required to maintain their books and present their financial statements under the Governmental Accounting Standards Board regulations (GASB).

The Accountant Department audits the hours for each weekly payroll and reconciles to the payroll office. The Department conducts periodic audits of the health insurance coverages for accuracy. Accounting completes monthly reconciliation of all property tax, surcharge and utility receivables.

**Reporting.** The Commonwealth of Massachusetts requires annual reporting of all accounts, appropriations, grants, gifts, and trust funds. This office is very involved with preparing the tax recapitulation sheet to set the tax rate. In addition, this office biennially works on the actuarial study to identify the other post-employment benefit liability for the community.

- Review and establish or update Town's Internal Control Procedures and Systems, to conduct Risk Assessments, in conformity with components of COSO framework per auditor's management letter recommendations and COFAR requirements by FY19.
- Reconcile utility billings in the new NISC system on a monthly basis
- Reconciliation of Recreation revenues in the new MAX GALAXY system on a monthly basis.
- Audit Student Activity funds procedures and School Special Revenue general journal entries.



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***BUDGETING/REPORTING***

*Goals:*

- Post FY19 Approved Budgets to MUNIS by September 30, 2018
- To provide assistance in preparation of the Annual Budget by setting up general ledger accounts, providing timely reports to departments and answering departmental questions.
- To track and monitor department spending reports for all operating, special revenue and major capital projects.

*Detailed Description:*

This department works with the Office of the Town Administrator in development of the budget for the Town. Preparation includes revenue estimates and guidelines for the departments. The Administrator incorporates the Town's overall goals into the budget division.

***ACCOUNTS PAYABLE & PROCUREMENT OVERSIGHT***

*Goals:*

- Explore implementation of utilizing the contract management module in MUNIS.
- Train new staff members on entering invoices and guide new department managers and staff to prepare and review their budget items in MUNIS.
- To pay bills received by the department in an efficient and timely manner
- Explore filing W9s and other contracts electronically, recognizing the need for security.
- Review purchase orders and contracts for bidding and legal compliance.





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*Performance Measures:*

<b>Accounts Payable / Procurement Oversight</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY18 Estimated</b>	<b>FY19 Budget</b>
No. of Vendors added or changed per year	580	800	650	700
No. of Town Invoices processed within 30 days	15,216	15,000	16,200	16,500
No. of Invoices from School / Light Departments reviewed for payment within 30 days	9,094	9,500	9,700	10,000
No. of contracts & change orders reviewed	95	90	100	110

*Detailed Description:*

Some examples of Accounts Payable and Procurement Oversight include the following:

- All bills over \$1,000 require a purchase requisition and purchase orders. Purchase orders are prepared and disbursed by this office. Review of Procurement and Bidding process thereby managing risk and mitigating liability
- This office calls for all contracts to be on file and ensures that the bidding laws have been followed.
- Bills are paid weekly by this office for Town, School and Light departments. Each bill is looked at to be sure that proper backup is provided, the goods are received, the correct amount has been entered, and that the amounts are correct.
- Purchasing- The Town Administrator has been charged with the duties of Chief Procurement Officer under Chapter 30B. However, the Town Accountant is responsible for maintaining copies of all town contracts and signing contracts as to the availability of funds.



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**REPORTING & OTHER:**

*Goals:*

- Implement Accounting and Reporting requirements for OPEB liability (GASB 73, 74, & 75) for the Town's FY18 audited financial statements and the 2018 Light financial statements.
- Complete implementation of GASB 67 & 68 related to Pensions for all Belmont entities.
- Work with Human Resources department to recode salary accounts for the Light and Recreation departments.
- Work with Human Resources to explore populating the Benefits Module in MUNIS.
- Work with High School Building Committee members to post budgets and prepare invoices for MSBA approval through the PROPAY system in the event of High School construction program.
- Complete Form 1099s on or before January 30, 2018.

*Other:*

- Prepare Accounting Department Process Manuals for the various tasks in the new systems
- The department will review workloads, processes and continue to cross train Year End Closing in MUNIS and preparation of RECAP in various duties of the department and implement improvements to the Accounting Department.
- Study and implement or review contract preparations in accordance with the newly enacted Municipal Modernization Act of 2016
- As part of Vision 21- objectives 1) implement paperless Purchase Order workflows 2) implement paperless Journal Entries approval workflow and 3) do a cost vs benefit analysis of scanning invoices into the computer vs. manual filing and as part of that effort, explore the MUNIS Content Management Module.
- Public Records Requests will be attended within ten days and be in compliance with Public Records Request Laws.
- Training and attendance to Mass. Municipal Accountants and Auditors Association (MMAAA) Spring conference in Amherst, MA. to maintain certification and continuing education.
- Town Accountant attends conferences offered by Public Employee Retirement Administration Commission (PERAC) and Mass. MCPPO, MACRS, TEDS and MMA programs as applicable to obtain and maintain certification.



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**OPPORTUNITIES AND CHALLENGES:**

The Town Accountant Office is responsible for directly preparing or assisting in the preparation of several important financial documents. It is in the interest of the Town to provide complete, accurate and timely financial reporting documents. This is especially important to the rating agency as part of their review of the Town's Management and Financial functions. The Town Accountant's Office continues to streamline processes resulting in increasing efficiencies. Current Initiatives include working with other departments to interface with their program software to the MUNIS accounting software.

Challenges include synchronization of the two systems and security during data transfers.

**Accounting**

- Successful implementation and use of software interfaces result in savings in time and efficiency through reduction of errors caused by manual entries. In FY19, Accounting plans to improve efficiencies in NISC, Max Galaxy, MUNIS and journal entry approval process in MUNIS.

**Auditing**

- Assess, implement and update Town's Internal Control Procedures per our auditor's FY17 management letter recommendations and per the latest Office of Management and Budget (OMB) administrative and audit requirements for Federal grant awards.
- Explore implementation of the Benefits module available in MUNIS and work with Human resources to populate and update data for biennial OPEB and pension actuarial studies.

**Contracts/Accounts Payable:**

- As part of Vision 21- objectives of reducing printing paper
  - Implement Paperless Purchase Order workflow
  - Journal Entries workflow and
  - Do a cost - benefit analysis of manual filing vs. scanning invoices into the computer via Content Management module.
- Explore implementation of utilizing the Contract Management module in MUNIS.

**Reporting:**

- Implement OPEB related GASBs #75, #74 and #73 accounting and reporting requirements for Town and School in the FY18 Town's audited financials and) reporting for BMLD by the 2017 audited financial statements.

**Other:**

- Study and implement regulations in accordance with the newly enacted Municipal Modernization Act of 2016
- Prepare Accounting Department Process Manuals for the new systems.
- Public Records Requests will be attended within ten days and be in compliance with PRR LAW.
- Receiving electronic and credit card payments from tax and rate payers and program users and posting them directly to the General Ledger.



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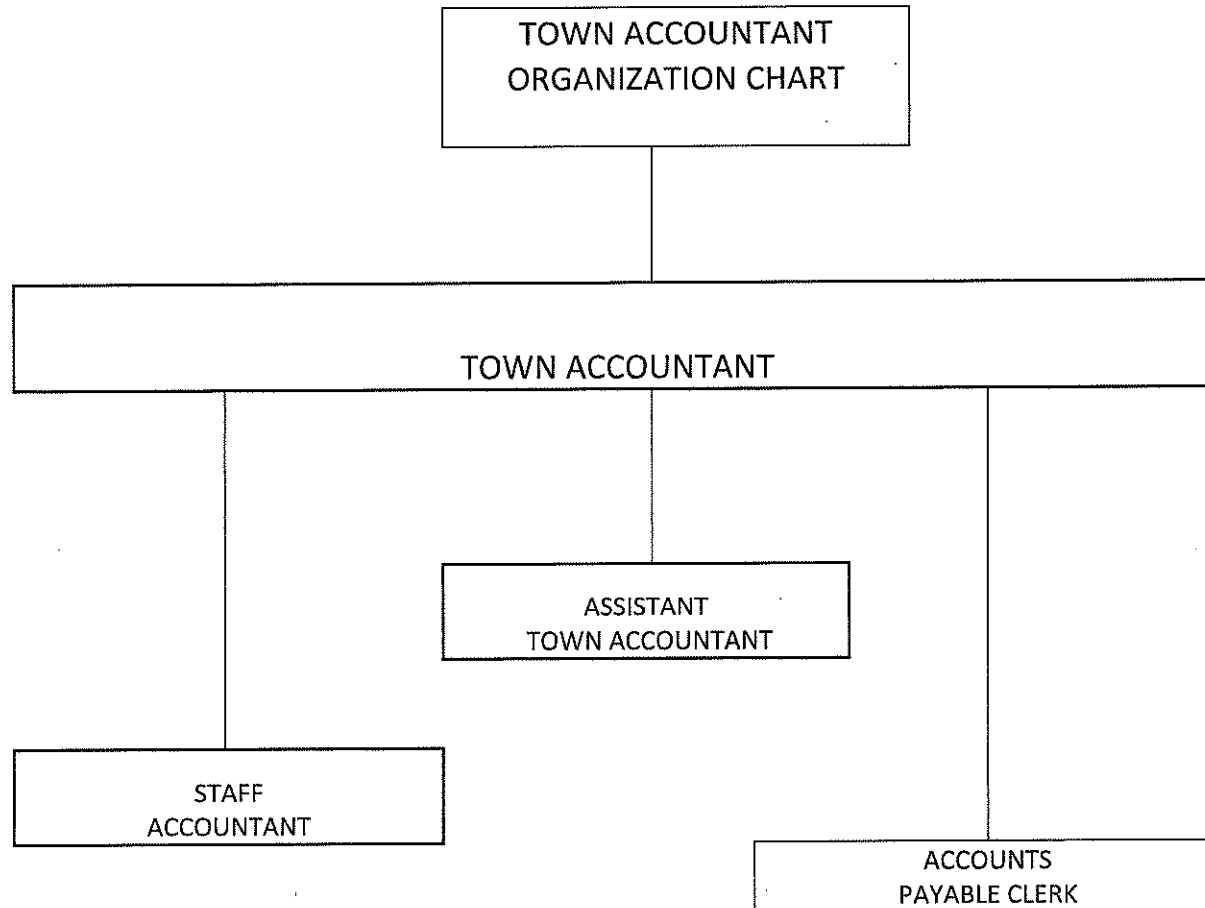
*Challenges* involved in executing the above listed opportunities are:

- Security of the data transfers related to these interface activities.
- Coordination of the various program software systems to the Town's network and the main software (MUNIS)
- Coordination of Other departments' programs with Accounting departments' functions.
- Availability of staff hours and coordination with the affected departments.



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## Town Administration's Fiscal Year 2019 Budget Recommendation

### Board of Selectmen/ Town Administration

#### OVERVIEW:

##### Budget Overview:

FY 18 Budget	FY19 Budget	\$ Change	% Change	FY18 FTE
\$1,035,042	\$1,006,789	(\$28,253)	-2.73%	5

Submitted by: Patrice Garvin

*Program Responsibilities:* The Board of Selectmen/Town Administrator's Office has four primary areas of responsibility:

#### **General Management Services:**

The office is responsible for general management of the Town and coordination of the various departments as necessary to achieve goals and consistent policies throughout the organization. Key functional areas of responsibility include the following:

- **Fiscal & Budgetary Oversight:** This function is responsible for managing the Town's annual budget process and ongoing financial review and oversight. The Town Administrator serves as the liaison between Town Departments and the appointed Warrant Committee and Capital Budget Committee.
- **Communications/Public Information:** This function maintains primary responsibility for centralized town-wide communications, media relations, constituent services, Town Meeting preparation and the publishing of the Town's Annual Report. The office is responsible for website management and public outreach to the community and externally via the world-wide web and social media.
- **Committees/Commissions:** The office provides administrative support for Board Appointed Committees, the Warrant Committee and Capital Budget Committee. Tasks include posting of meeting agendas, booking meeting space, coordinating special events, printing notices or publications, and updating the Town's website with meeting minutes, reports and general

information. In addition, the office coordinates applications received from residents for appointment to various committees and boards by the Board of Selectman (BOS).

- **Risk Management** The office manages the Town's risk management and insurances for property, casualty, liability and auto insurance, workers compensation, health insurance trust fund.

#### **BOARD OF SELECTMEN:**

The BOS appoints a Town Administrator who performs the duties outlined under the legal authority of the elected three-member Board and the Town Administrator's Act approved by the legislature and Governor in 2013. The BOS holds biweekly public meetings (and usually more) to discuss: policy issues, address resident concerns, call the Town Meeting, approves annual budgets, local licenses and Town Meeting Warrant Articles, as well as other issues facing the Town.

#### **LEGAL SERVICES:**

The office oversees and works directly with Town Counsel to manage the Town's legal services. The office also coordinates the services of labor counsel and special counsel with all Town Departments. Town Counsel is appointed by the Board of Selectmen to represent the interests of the Town of Belmont. The office works closely with Town Counsel to prepare the Town Meeting Warrant and to draft warrant articles and motions for Town Meetings.

#### **Budget:**

The FY19 proposed budget for the department is \$1,006,789. Roughly 61.2% of the department budget is for General Management Services, 29.5% for Legal Services, 8.5% for Board of Selectmen, and 0.7% for the VFW Lease Agreement.



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### FY18 ACCOMPLISHMENTS

- Implement a strategic planning process and coordinate goal-setting sessions with the Board of Selectmen and Department Heads.
- Hire a new Town Administration by the end of 1<sup>st</sup> Quarter of 2018.
- Develop recommendations for providing vocational education to Belmont students.
- Continued collaboration between the Board of Selectmen, School, Warrant and Capital Budget Committees in developing a fiscal 2018 operating and capital budget.
- Complete the Verizon Franchise License negotiations and award another 10-year contract.
- Continue implementation and monitoring of Green Communities Initiatives to achieve energy consumption reductions.
- Continue the Belmont High School Building process in accordance with MSBA requirements and timelines.
- Continued development of Capital Plan for Major Buildings.
- Commence process for the development of private/public partnership for a new Skating Rink.
- Review recommendations based on the completed Feasibility Study by the Community Path Implementation Committee for BOS approval.
- Finalize decisions on specifications for Solid Waste Contract Bid in FY18.
- Continued implementation of the Recreation Strategic Plan.
- Complete collective bargaining negotiations for expiring labor contracts.
- Approve updated Personnel Policies.
- Develop capital plan for the next phase of Sewer and Storm Water Rehabilitation.



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## Town Administration's Fiscal Year 2019 Budget Recommendation

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- Finalize plan to implement Water Meter Replacement and Advanced Metering Infrastructure Program in FY18.
- Further refinement of Parking Management Plan for Belmont Center.
- Investigate Stormwater Enterprise Fund Model.
- Continue progress on a new skating rink as part of a public/private partnership once more information on the Belmont High School project becomes available as part of the Feasibility Study Process.
- Continue to implement recommendations contained in the Financial Task Force report.
- Continue to improve communications with the public.
- Revise the Committee/Commission Handbook.
- Continue to make improvements to the Public Budget Document.
- Continue consolidation of Town and School facility budget items.
- Review and update of existing Alcohol Rules and Regulations and Outside Dining Regulations.
- Provided support to the Logan Airport Noise Advisory Committee.
- Coordinated approval of Common Victualler and Retail and Restaurant Liquor Licenses for 2017.
- Coordinated and expanded outreach for facility rentals in Town Buildings.
- Continued to make improvements to the appointment process of residents to various to committees and Boards by the BOS.





## Town Administration's Fiscal Year 2019 Budget Recommendation

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### DEPARTMENT BUDGET:

The table below represents a summary of the program and functional costs for the department. Salaries represent direct compensation to employees. Benefits are departmental expenses for health insurance, workers compensation and the Town's Medicare contribution. Town employees are not covered under Social Security. The "Other" category generally includes supplies, purchased services, dues & memberships, and travel expenses. For the Selectmen, it also includes an annual \$7,500 lease agreement payment to the Belmont VFW as approved by the 2009 Town Meeting.

<b>FY19 Program:</b>	<b>Salaries</b>	<b>Benefits</b>	<b>Other</b>	<b>Total</b>	<b>% of Total</b>
General Management	\$510,543	\$68,703	\$36,850	\$616,096	61.3%
Board of Selectmen	\$14,000	\$203	\$71,490	\$85,693	8.5%
Legal Services	n/a	n/a	\$297,500	\$297,500	29.5%
VFW Lease Agreement	n/a	n/a	\$7,500	\$7,500	0.7%
<b>Total:</b>	<b>\$524,543</b>	<b>\$68,906</b>	<b>\$413,340</b>	<b>\$1,006,789</b>	<b>100.0%</b>

The FY19 Budget for legal services has been level funded.

### STAFFING & STRUCTURE:

The five department staff currently employed by the department includes the positions of Town Administrator, Assistant Town Administrator, Administrative Coordinator, Budget Analyst and Public Information Specialist. The three members of the Board of Selectmen receive a small stipend for their leadership role and service to the community.

### DEPARTMENT PROGRAMS:

#### ***GENERAL MANAGEMENT SERVICES***

The Town Administrator directs the general management of Town affairs and oversees municipal operations on behalf of the Board of Selectmen. The Town Administrator coordinates: all official Board of Selectmen communications and activities; preparation of the annual operating and capital budget



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recommendations; Town-wide activities and special projects; public & media relations; the recruitment and hiring of key department head positions; management and oversight of procurement assistance to department operations and key town-wide initiatives and projects, as directed by the Board.

The Assistant Town Administrator is responsible for providing management and executive-level administrative support to the Town Administrator, including the formation of Board recommendations, organizational communications, research for executive policy decisions, assistance in preparation of the annual operating and capital budget, providing general oversight of department operations, provide procurement assistance to departments, facilitating interdepartmental communications, managing town-wide Legal Services, managing Risk Management Services, coordinating Town Meeting planning and preparations; oversees the Town's property, auto and professional liability insurance programs for both the Town and School departments; and assists in general oversight of special projects and town-wide issues.

The department's staff continues to be cross-trained to support critical department functions. The staff works closely together to ensure that department responsibilities can be met daily.

Within the "General Management Services" program budget, there are at least four functional areas of responsibility and specialized tasks. They are outlined below.

### ***Fiscal & Budgetary Oversight:***

#### *Key Program Tasks:*

- To coordinate the Town's annual budget process
- To oversee the Town's financial condition & budget reporting
- To communicate financial condition to the Selectmen
- To recommend financial policies to the Selectmen
- To facilitate communication with Warrant Committee, Capital Budget Committee and other Committees

### ***Communications/Public Information:***

#### *Key Tasks:*

- To post new Town information on the website
- To improve the website functionality
- To manage the existing content on the website
- To maintain the Selectmen/Town Administrator web pages
- To respond to electronic mail sent to the Selectmen
- To coordinate and publish the Annual Town Report



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### ***Committees/Commissions:***

#### *Program Tasks:*

- To post committee meetings
- To collect and post meeting minutes
- To maintain committee web pages
- To organize volunteer applications, track appointment terms, maintain volunteer database and coordinate annual appointments

### ***Risk Management:***

#### *Key Tasks:*

- Oversee Town's property and liability insurance
- To process and track claims filed against the Town
- To assess coverage, coordinate renewals, draft RFPs as needed

### ***BOARD OF SELECTMEN:***

#### *Goals:*

- To oversee the provision of efficient & effective municipal services to the citizens and business owners of the Town of Belmont
- To make Executive recommendations for the annual Town Budget
- To conduct regular public meetings for official Town business

#### *Tasks:*

- To process Town license applications
- To coordinate meeting agendas with the Chairman
- To prepare an "agenda packet" for each Selectman by compiling background information for each agenda item to ensure efficient and effective meetings
- To process the actions voted at each Selectmen's meeting
- To coordinate and assemble materials for Town Meeting
- To facilitate the preparation of the Town operating budget
- To formulate a budget recommendation for Town Meeting



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## Town Administration's Fiscal Year 2019 Budget Recommendation

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### *Detailed Description:*

The Office of the Board of Selectmen and Town Administrator is responsible for the oversight and general direction of the Town delivery of municipal services, and all matters not otherwise provided for by law or specified in the Town Bylaws.

The Board of Selectmen is comprised of three (3) elected members who serve in a part-time capacity and receive a small annual salary for their service. The members do not maintain individual offices in the Town Hall. Instead, they rely on full-time administrative and management staff to manage the day-to-day operations of the office.

The Selectmen appoint a full-time Town Administrator to serve as the Town's Chief Administrative Officer and to manage the daily operations of the Town on behalf of the Board.

The Board oversees many aspects of town business, including the preparation of the annual budget and the Warrant for Town Meeting, approval of local licenses, making committee appointments, setting town policies and overseeing the management and delivery of municipal services. The Board of Selectmen convene regularly throughout the year, typically biweekly on Monday evenings, to discuss policy issues; to set agendas for itself and the Town Meeting; to resolve disputes; to issue licenses; to establish ad hoc committees; to make appointments to existing boards and committees; and to develop a budget recommendation for Warrant Committee consideration and Town Meeting approval. Although the Town's governing structure is decentralized (e.g., many independent, elected boards and officials), the Board of Selectmen is the primary entity that has the structure and ability to identify issues of Town-wide importance that can be translated into operational goals or placed on the legislative warrant for Town Meeting consideration and approval. It is the Board of Selectmen that creates the official Warrant for the Town Meeting.

Many hours of staff and management support are provided to the Board of Selectmen to fulfill the Town's legal duties and to oversee the delivery of town services in the most efficient and effective way possible. The Town Administrator's Office coordinates the following activities: processing Town license applications; working with the Chairman of the Board of Selectmen to prepare the Board's meeting agendas; preparing the "agenda packet" for each member of the Board of Selectmen; compiling background information for each agenda item to ensure efficient and effective meetings; processing the actions of each Selectmen's meeting; tracking requests from residents for Town information, tracking and processing insurance claims against the Town; preparing all materials for the smooth and efficient flow of the Town Meeting; facilitating the preparation and consolidation of the Town operating budget; formulating a budget recommendation to the Board for their consideration and approval as the Executive branch of Town government. In addition, the office coordinates and directs efforts related to major initiatives outlined in the accomplishments section.

### ***VFW LEASE:***

The "VFW Lease" is the budget line from which the Town funds a Rental & Lease Agreement between the Town and the VFW for the rental of meeting space. The program funding was approved by the 2009 Annual Town Meeting vote.



## Town Administration's Fiscal Year 2019 Budget Recommendation

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### ***LEGAL SERVICES:***

#### *Goals:*

- To defend the Town in legal actions
- To advise Selectmen and other bodies on applicable laws
- To negotiate agreements with private and public parties
- To review contracts, licenses, leases, and RFPs
- To draft and review materials for Town Meeting
- To approve Warrant, Articles and Motions for Town Meeting

#### *Detailed Description:*

The Board of Selectmen appoints Town Counsel annually. The Legal Services program budget funds all legal counsel services and legal settlements. The Town also retains the services of labor, cable, land use, and other special counsel. Most recently, special circumstances have warranted the need for special counsel services. The FY18 Budget has been held constant.

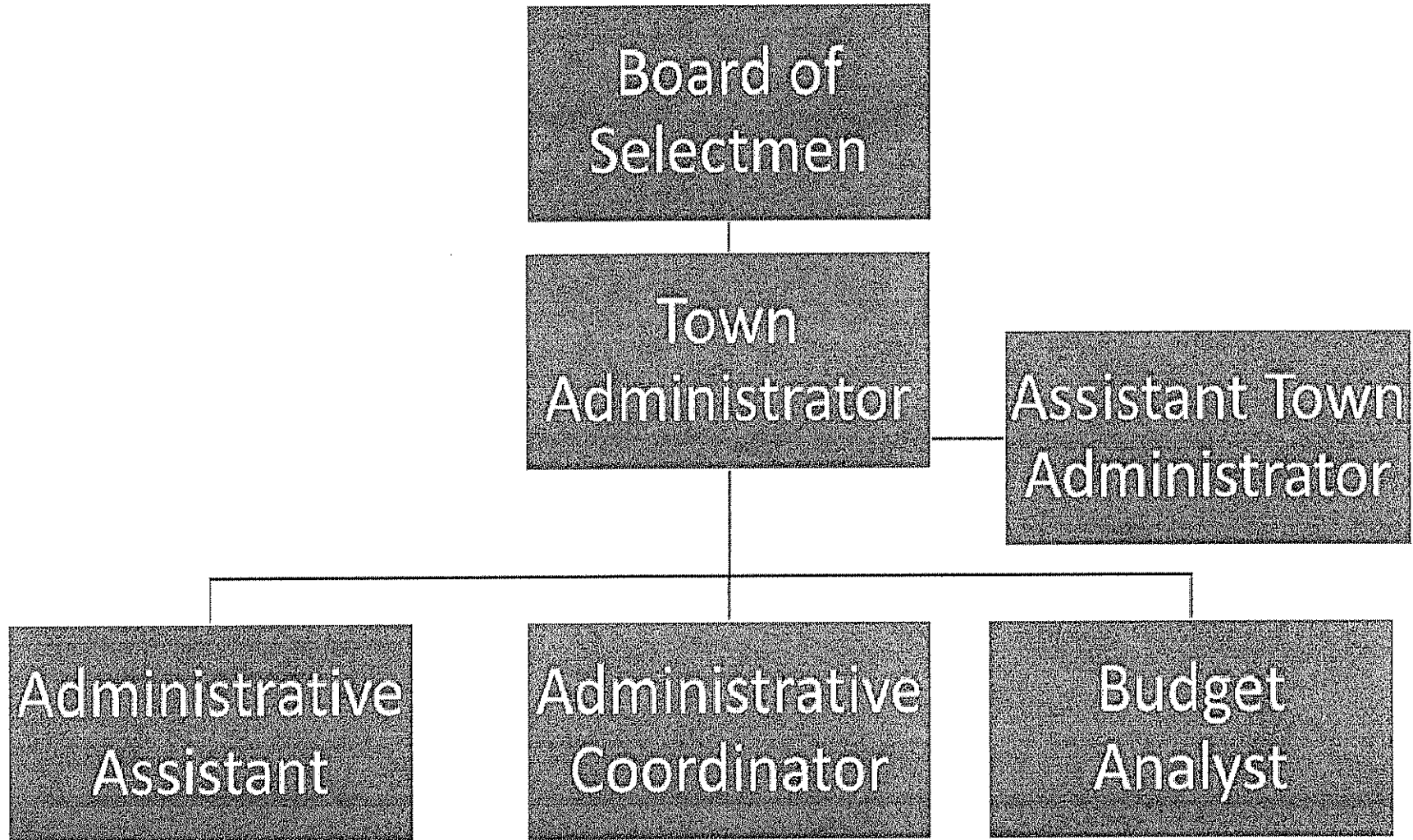
### **FISCAL YEAR 2019 GOALS:**

- Continuation of the Belmont High School Feasibility Study
- Construction of a new Pequossette Playground
- Improvements to the Grove Street Playground
- Continued discussions on the Community Path Feasibility Study Process
- New contract to be awarded and implemented for solid waste collection and more
- Continued discussions on other major capital projects for buildings and other assets with strategic plan of proposed schedule
- Continued progress on a new skating rink project as part of a public/private partnership once more information becomes available as part of the Feasibility Study Process
- Smart Meters for water consumption will be installed to provide real time information to users
- Recommendations for providing vocational education to Belmont students will be developed
- Continued implementation of the recommendations contained in the Recreation Strategic Plan
- The Board of Selectmen, School, Warrant, and Capital Budget Committees will continue to collaborate on developing a fiscal 2019 operating and capital budget



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**TOWN CLERK**

**OVERVIEW:**

**Budget Overview:**

FY18 Budget	FY19 Budget	\$ Change	% Change	FY19 FTE
\$415,975	\$485,983	\$70,008	16.83%	4.5

Submitted by: Ellen Cushman

**Program Responsibilities:**

The Town Clerk's Office secures records and communicates governmental vital information in a timely manner and is the first point of contact for most resident/agency inquiries as well as a point for residents to begin the complaint process. In addition, the Town Clerk's office runs all of the elections, manages the list of voters and residents and supports Town Meeting, Belmont's Legislative Body.

**Divisions/Programs:**

The Town Clerk's Office consists of three programs:

- **Town Clerk:** Responsible for creating, registering and maintaining official Town records, including births, deaths, marriages, businesses, pets, meetings and filings of governmental bodies, and is the point of contact for Town residents, and local, State and federal agencies. Also included in this program is serving as the Town's Public Records Officer.
- **Elections & Registrations:** Responsible for running elections and management of the Town census of voters and residents in compliance with local, State and federal laws and verifying residency for inquiring agencies.
- **Legislative:** Responsible for managing Town Meeting through the elected Moderator, submitting votes to the Attorney General, Department of Revenue and other State agencies, maintaining contact information for and official communications to Town Meeting Members.

**FY18 Accomplishments:**

- *Customer Interactions:* As forecast, these numbers dropped from 2016 due to diminished election-related activity and our new portal offering online public record requests. Telephone calls are of course not included in this number.

Customer-reported satisfaction, trust, and confidence in our department are all extremely high.

Customer Interactions	2018	2017	% Change
Visitors	14,300	25,729	44%
Emails Sent & Received	43,878	65,366	33%

- *Elections and Early Voting:* FY18 allowed the Town Clerk's election staff to breathe; only one election is scheduled at this time, the Annual Town Election in April 2018. The staff certified thousands of signatures for all 19 public policy petitions proposed for the 2018 and 2020 State elections.
- *Fulfillment of Public Records Requests:* Public Records Law was amended in 2017; working with Town Counsel, we provided two training sessions for all department heads and members of committees, boards and commissions. In June, we launched our new portal, using NextRequest software to provide online requests, fulfillment and tracking of all requests. After just 6 months of use, we have fulfilled and closed nearly 400 requests Town-wide. All Town departments are on board and using the system; more importantly, there have been 3,128 downloads of the 740 public documents we have collectively placed into the system. It's been a huge success so far – we'll continue to publicize.



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- *Ethics Training Requirement Coordination:* 2017 was our biennial year to have all employees and members of boards, commissions and committees take the State-mandated Ethics training module online and provide certificates of completion to the Town Clerk. As of December 10<sup>th</sup>, 1046 of 1127 individuals volunteers have fulfilled the State mandate.
- *Community Preservation Act Project to Digitize and Preserve Belmont's Vital Records:* We received an extension from the CPA Committee to complete the project in FY17-18. The work is complete and the Town Clerk staff continues to proofread each index point to ensure the most accurate data set and add new records of births, deaths and marriages as they are created. This has already been a tremendous help as we answer requests for vital records.
- *Community Preservation Act Project to Digitize Town Meeting Transcripts and Annual Reports:* Understanding and agreeing on required purchasing protocols have stalled this project. We hope to send our specifications to vendors in January 2018 and complete the scanning project during calendar 2018.
- *Town Meeting Actions:* Successful acceptance by the Attorney General of four amendments/additions to the General and Zoning Bylaws, and two Home Rule Petitions among thirty four articles acted upon by Town Meeting; certified five citizen petitions for Town Meeting articles.
- *New Computer Databases and Indices of Town Records:* The Town Clerk staff members, with IT staff expert assistance have continued to add to and create indices and databases of the Town records utilizing the database system by PeopleGIS, our Town GIS provider and other database software. For 2018 licensing season, we introduced the online payment module which was very well received by the applicants. Reviewing licenses is simpler, and faster, with all applicants ready for review by the end of the second week in December. In FY19, we will integrate the alcohol licensing module for tracking inspections and approvals by departments. The web-based Yard Sale Permit system has issued 443 free permits since instituted with little/no involvement on the Town's part. We continue to add to our index of Town Meeting

votes, as of this writing going back to 1942 and keep our archive index current.

- *Open Meeting Law:* The revisions to the Open Meeting Law Regulations that became effective in October 2017 required additional education and communication with our boards, committees and commissions, which we spearheaded and worked with Town Counsel to provide an advisory on "sub-committees". We continue to work with all committees to identify and collect their missing minutes.
- *Trained Election Poll Workers.* Will again conduct training program for all poll workers before each election and ensure our training materials are up to date. At this point, we have 117 qualified, dedicated election worker. The Town Clerk and Assistant Town Clerk participated in the Mayoral recount for Leominster.
- *Residency Verification for School Children.* The trend that was observed in 2014 in near-daily verifications of residency for children entering the school system continued through 2017. We provide detailed data to the School Dept. and hope to work with the Superintendent and School Committee to further enhance the verification process to include mid-point verifications.

Residency Verifications	2018	2017	% Change
# Verifications	647	646	0%
# School Age Children Verified	1,087	1080	1%





**Town of Belmont**  
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**Budget:**

FY19	Salaries	Benefits	Pollworkers	Other	Total	% of Total
Elections & Registration	\$96,865	\$20,738	\$78,500	\$47,040	\$243,143	50.1%
Town Clerk	\$185,126	\$10,820		\$21,400	\$217,346	44.7%
Legislative	\$4,380	\$64		\$21,050	\$25,494	5.2%
<b>Total</b>	<b>\$286,371</b>	<b>\$31,622</b>	<b>\$78,500</b>	<b>\$89,490</b>	<b>\$485,983</b>	<b>100.0%</b>

The Town Clerk's Office staff consists of four full-time employees (including the elected Town Clerk), the elected Moderator and four part-time Registrars of Voters and the 117 election poll workers. The Elections & Registration budget, driven by the number of elections will increase commensurate with the increase in the number of elections budgeted, from two in FY18 to four in FY19.

**Staffing and Structure:**

The budget for Personnel Expense reflects the following payroll structure of the Town Clerk's Office:

FY19 Budgeted Salary Expense	Total	% of Total
Elections & Registration*	\$96,865	34.0%
Town Clerk	\$185,126	64.5%
Legislative	\$4,380	1.5%
<b>Total</b>	<b>\$286,371</b>	<b>100.0%</b>

\*Does not include Poll Workers

The following chart depicts the allocated effort of the Town Clerk's Office Staff across all three programs:

FTE - FY19 - Allocated Effort	Elections & Registration	Town Clerk	Legislative	Total
Management	0.9	0.9	0.2	2
Other (Registrars - Does not include Poll Workers)	0.4	0	0.1	0.5
Clerical	0.75	1.2	0.05	2
<b>Total</b>	<b>2.05</b>	<b>2.1</b>	<b>0.35</b>	<b>4.5</b>



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**GOALS, PROGRAM PERFORMANCE MEASURES, DESCRIPTION OF FUNCTION:**

**OVERVIEW:**

*Program Responsibilities:* The Town Clerks' Office has three primary areas of responsibility.

- *Elections & Registration.* This program assures that all elections comply with Massachusetts Election Laws and Commonwealth of Massachusetts Regulations (CMR) as well as federal election laws; manages the process for MGL-mandated yearly Town census and maintains the census and voting information on a daily basis; provides and encourages voter registration and participation in elections, and provides election results in a timely & accurate manner.
- *Town Clerk.* This program creates, records and maintains Belmont's vital records from 1859 to the present (births, marriages, deaths) compliant with the Commonwealth's Public Health requirements; licenses pets and businesses; maintains Town Meeting records, board, committee and commission meeting postings, minutes & decisions, assuring compliance with the ever-evolving State Open Meeting Laws, and relevant MGL, incorporates and maintains the Town Bylaws and ensures compliance with the recently revised Massachusetts Public Records Law and Conflict of Interest (Ethics) Laws and Office of Campaign and Political Finance reporting requirements.
- *Legislative.* The Office prepares for and manages Town Meeting to maximize use of time and facilitate access to information for Town Meeting Members, to comply with all MGL and Acts of 1926 Town Meeting requirements, and to properly record votes and Town Meeting Members' attendance records. Communicates votes to appropriate State agencies as required by law and serves as the communication agent to and from Belmont's 300 Town Meeting Members throughout the year.

**ELECTIONS & REGISTRATION:**

*Goals:*

- a. Facilitate & provide accurate and timely census data
- b. Comply with legal requirements for elections (local, State, Federal)
- c. Process public requests in a timely & accurate, accessible manner
- d. Provide accessible and accurate election processes and accurate & timely results reports and certifications
- e. Provide opportunities to encourage voter registration & voter participation



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*Program Performance:*

Elections & Registration - Performance Measures	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# Census responses received & processed in Central Voter Registry (includes second mailing) - Calendar Year	7,802	8,000	7,700	8,000
# Qualified & trained poll workers	117	115	118	114
# Unofficial Town-wide election results available on website within 2 hours of close of polls & Official Results available within 14 days of election	4	2	1	4
# Absentee Ballots fulfilled (Including Early Voting )	8,255	800	206	
# Elections in which absentee ballot applications were fulfilled and sent to voter within 24 hours once paper and electronic ballots are available	4	2	1	4
# Voter Registration sessions conducted outside routine office hours at Town Clerk's office including off-site such as Belmont High School and Meet Belmont	7	5	3	7
# New Voters Registered	1,684	1,500	1,000	1,500

*Detailed Description:*

This program/department is responsible for all aspects of voting and running elections, including but not limited to voter registration, census preparation and maintenance, election equipment and ballot testing, staffing eight voting precincts for election day, tallying and posting results for the public, and certifying results for the Secretary of State and the Department of Revenue; all conducted in public view. In addition, we record and maintain individual voting records for every voter (past and present) in Belmont. Other related activities include distributing and updating the 12,408 household yearly census forms and compiling the statutorily-required Resident Book. Data is managed utilizing the Commonwealth's Central Voter Registration System, maintained for the State by the Secretary of Commonwealth.

Changes to voter status, registrations, etc. verifying identity may ONLY be accomplished by the original signature of the voter; paper documents continue to serve as the only acceptable legal source documents. In addition, compliance with all current federal, state and local election laws, changes to state or federal laws or regulations occur just before an election, requiring additional training of the Town Clerk's staff and election staff.



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**TOWN CLERK:**

*Goals:*

- a. Secure and provide accurate and timely vital records and records of public actions
- b. Comply with legal requirements for vital and Town government records
- c. Process public requests in a timely, accurate, and accessible manner
- d. Provide accurate information in response to residents and connect them with the appropriate parties in Town
- e. Provide accessible ways for members of the public to request and secure required licenses and certificates

*Program Performance:*

Town Clerk - Performance Measures	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# Public meetings posted rejected/ requiring intervention to comply with Open Meeting Law (total number of postings average 612 + 221 Minutes)	10 of 1084	20 of 1100	10 of 1100	10 of 1100
# Vital records returned to the originator for corrections & amendments of total number of vital records recorded	35 of 555	30 of 550	30 of 535	30 of 535
# Fee-based requests (not including pet licenses) received in person or by mail and fulfilled within 24 hours	5,400	5,200	5,000	5,000
# Pet Licenses Issued	2,165	2,500	2,500	2,500
# Emails received and sent by Town Clerk staff (data as provided by Tech Support)	65,366	35,000	43,878	45,000
# Visitors to the Town Clerk's office as recorded by installed door counters	24,313	17,000	15,000	17,000

*Detailed Description:*

This program/department is responsible for all of Belmont's permanent records back to 1859 including, but not limited to, vital records (births, deaths and marriages), recording, certifying to State agencies such as the State Legislature, Attorney General Office and Department of Revenue and maintaining Belmont's Bylaws and legislative acts, records of meetings and public actions of all Town Meeting, boards, committees and commissions, residency letters, raffle permits, resident books, annual reports, Zoning Board of Appeals decisions, maintaining and tracking conflict of interest (Ethics) summary receipts and training and compliance with the Open Meeting Law, political and campaign finance reports, pet licenses, online Yard Sale Permits, business licenses, registrations and certificates and reports and studies. Maintaining and indexing these documents while making them accessible to the public in a safe and secure way is a major responsibility. Lastly, the Town Clerk serves as the central "go to" place for residents and general inquiries from the public. People, who do not know where to turn in the Town's structure, call, email or visit the Town Clerk's office first. Many times, we answer the question; other times, we refer to other departments once we decide the best match for the inquiry.



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*February 12, 2018*

As the official keeper of records for the Town of Belmont, Public Records Requests have risen sharply, requiring coordination and organization by the Town Clerk's office to assure that fulfillment occurs within the law. These requests often arrive at the Town Clerk's office first. In calendar 2016, the Town Clerk's office posted 612 meetings for 68 separate public bodies; in 2016, 221 sets of minutes were also processed and recorded. Since FY15 we have been actively working with committees to file missing minutes and remain current with minutes to provide adequate public access to governmental proceedings and decision-making.

Proper storage, creating and updating indices and following standard archiving procedures for all our records, temporary and permanent, continues to be a priority for this department. In FY15, we performed a complete review and indexed of all of the Town Clerk records to make the items are more easily accessible - to us, Town Counsel and the public at large. We know that this foundational work has assisted in easy fulfillment of Public Records Requests to date and puts us in good shape going into FY18. We continue to seek and receive books, reports and documents from Belmont's early history, including documents from Belmont's original votes of incorporation.

**LEGISLATIVE:**

- Goals:*
- a. Management of Town Meeting sessions to maximize the use of time
  - b. Comply with legal requirements for Town Meetings – 100% REQUIRED BY MASS GENERAL LAW AND TOWN GENERAL BYLAWS
  - c. Properly record Town Meeting tenure, attendance and individual voting records to permit public consideration
  - d. Provide certified votes to State agencies as required, including Attorney General, Department of Revenue and Secretary of Commonwealth

*Program Performance:*

Legislative	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# Town Meeting Members who receive their Town Meeting information by electronic means of the total number of Town Meeting Members	288 of 294	288 of 294	293 of 297	294 of 297
# of Town Meeting articles submitted and approved by the Attorney General	4	4	4	4

*Detailed Description:*

This program is responsible for coordinating many aspects of Belmont's Representative Town Meeting including, but not limited to, compliance with both the Massachusetts General Laws and Representative Town Meeting Act of 1926 and Belmont's General Bylaws, written and verbal communications with Town Meeting Members and the public, moderating and managing the Town Meetings to be respectful of time pressures while securing the necessary results, creating, storing and indexing the official court stenographer's minutes of the meeting, certifying the votes of Town Meeting for the Town as well as for State Agencies, and making the results available and understandable to the general public.



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**Innovation and Initiatives:**

Our CPA-funded \$100,000 Vital Records Digitization and Preservation Project is approaching completion – all scanning is complete and the Town Clerk's staff is proofreading each of the index points to ensure proper record retrieval. This is a tedious process but worth the effort to yield clean data for the future, for Town Clerk use or public use should that ever occur.

The additional enhancements to the Business License data system allowing online application and payment have been embraced by the applicants, and Town departments, resulting in earlier applications, and shorter review and approvals and sharing of critical information among reviewers.

Over the past few years, we have made several of the Town Clerk databases available to other Town departments to facilitate access to source documents, most notably the index of decisions by the Automated Business Licensing, Zoning Board of Appeals and Planning Board, Pet Licenses, Fuel Tanks for flammables, and Committees Boards & Commission appointments and contact data. Spring of 2018 we expect to launch the new Committees' module to allow applicants to committee vacancies to apply directly and allow the Town Administrator's office to track their applications using the online system.

During 2016, we worked with the Belmont Police, and DPW to populate the Traffic Regulations and Signage database and Update to Regulations; project consolidates data and information from the Town Clerk, the Police, the DPW, and Community Development. The aforementioned departments' other priorities slipped the transfer of data and responsibility but we are optimistic that turnover will occur in FY18. In FY18 we anticipate the Fire Department will begin to utilize our underground Fuel Tank License and Registration System for their tank Permits, bringing all critical data into the layer on the GIS system for easy access. We will continue to work to share information where possible and ask other departments to do the same.

We continue to load and maintain current information onto our webpages in an attempt to provide valuable information to inquirers.

**Opportunities:**

By FY19 we will launch the online certified copies module using PeopleGIS. This two-step process will confirm that Belmont possesses the requested record and allow online payment once verified, again focusing staff time, and we believe increase availability and desirability of obtaining vital records from Belmont.

We will examine how to utilize our tablets to sign in Town Meeting Members and automatically attribute attendance credit, minimizing transferring the data. In addition, we'll make this data available to the Town Meeting Members and then the general public directly through the website. This will free up staff time and ensure accurate records, up to date contact information and proper archiving.

We had previously committed to work with the Cemetery Division of the DPW to normalize the data in the Cemetech information system to normalize the data. This project did not get off the ground, personnel changes at the cemetery and some technological issues kept this from happening. We hope that FY19 will be the year this project is completed.

**CHALLENGES:**

Every day, the staff of the Town Clerk's office must use our knowledge of the Commonwealth, Town and Federal laws and regulations to make judgments, often involving in-person public requests. Accomplishing the work between interruptions is a challenge we face daily. The numbers for calendar 2017 are as follows: more than 14,300 visitors came through the doors of the Town Clerk's office (as recorded daily by our door counters) and 43,878 emails were exchanged (as recorded by the Town's Information Technology Department). In addition, the



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staff recorded and/or issued 1,551 vital record certificates this year and 2165 pet licenses, and fulfilled thousands of inquiries by phone that are not currently tabulated by the Town. The lack of enforcement of the General Bylaws, particularly pet licensing during 2017/2018 has decreased projected revenue.

The Town Clerk's Office revenue for FY17 of \$82,511 (a 6% decrease over FY16) is earned by our fees, the average of which is only \$20 (exclusive of the pet licenses); this translates into approximately 4,841 paid transactions. Budgeted revenues have fallen as predicted attributable to the changes to the Public Records Law.

On trend, the constant flow of new residents to Belmont and residency verification continues to be a major task. We hope to work with the School Department to schedule additional verification check points within the K-12 years, instead of only upon initial registration and residence address change.

The enormous breadth of records, responsibilities and access requirements placed on every Clerk's office Statewide require a highly competent, skilled and educated workforce. Of the ten routine data systems that the Town Clerk's office employees utilize on a daily basis, six of them are new in the past five years. These systems range from NextRequest Public Records software to PaperVision (our digitized vitals records management system) to the State Vitals Information Partnership (to create new vital records) to TurningPoint (electronic voting at Town Meeting) to General Code (for General Bylaws) and PeopleGIS, (our GIS provider for business licensing, pets, underground fuel tanks, traffic regulations, and many others). Our records are no longer just paper – they are scanned and indexed documents and saved based upon nomenclature standards, creating and using data systems that link records and relevant data to make them available to our department, other departments, residents and the general public. We have purposely invested in our webpages, keeping information available and current – this accessibility allows the staff to solve more intricate problems posed on a daily basis while providing consistent information to all customers who search for the information. For 2017, the

Town Clerk page had 7,804 page views (the 14<sup>th</sup> most popular page on the Town website), compared to 12,434 in 2016, proving that during busy election seasons, residents depend upon the website for information. We are creating birth certificates and death certificates, registering marriages and businesses, all requiring routine handling of Social Security Numbers and personal identity information. These new technology skills, added to the confidential secure handling of information, broad knowledge base in a high-volume customer service environment, have led me to request reclassification of two of the Town Clerk's office jobs in FY18, with hope of examining the remaining job in FY19.



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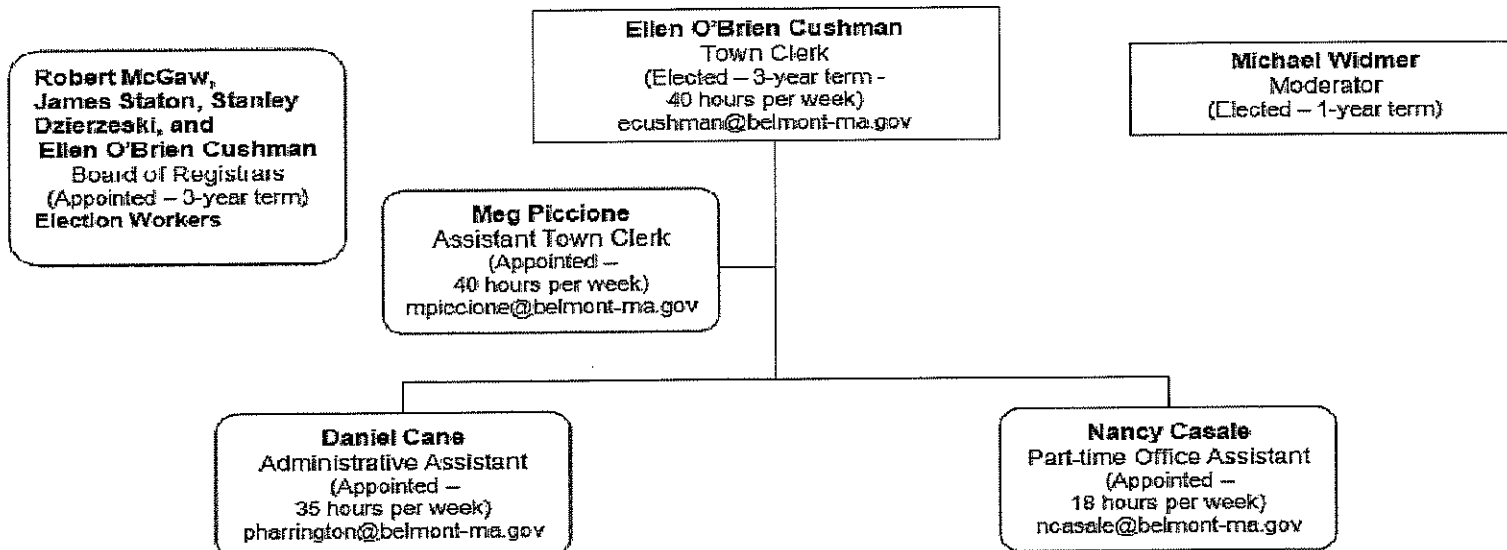
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Belmont, MA 02478



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Town of Belmont  
Town Clerk's Office & Budget  
Programs: Elections & Registration,  
Town Clerk, Legislative  
Compensated Personnel



The Town Clerk's Staff is well versed in all functions of the department and is available to assist you in the office or by phone or email. For more information please refer to Town's website at [http://www.belmont-ma.gov/Public\\_Documents/BelmontMA\\_Clerk/index](http://www.belmont-ma.gov/Public_Documents/BelmontMA_Clerk/index).





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**TREASURER'S OFFICE**

**OVERVIEW:**

**Budget Overview:**

FY18 Budget	FY19 Budget	\$ Change	% Change	FY19 FTE
\$680,751	\$724,518	\$43,767	6.43%	7.5

Treasurer:				
\$637,707	\$646,474	\$8,767	1.4%	7.5
Parking:				
\$43,044	\$78,044	\$35,000	81.3%	-

Submitted by: Floyd Carman

*Program Responsibilities:*

The Treasurer's Department has three primary responsibilities:

- *Treasury Management:* The Treasurer is the cash manager of the town and responsible for the deposit, investment and disbursement of town funds. The Treasurer is authorized by town meeting to issue debt on behalf of the Town with the approval of the Selectmen. The banking services for the Town are selected, procured and managed by the Treasurer. Also 457 town and 403B school deferred compensation plans and payroll are managed by the Treasurer.
- *Collection:* The Department collects Real Estate, Personal Property and Excise Taxes and utility payments.
- *Parking:* The Department processes parking violations, payments, responds to inquiries and arbitrates parking violation request for dismissal.

*Staffing:*

The Department has 7 full time and 1 part time employees.

*Budget:*

The FY19 budget will be \$724,518 which is allocated 46% Treasury Management, 45% Collection Management, and 9% Parking.

*Program Performance Indicators:*

1. Maximize investment income to exceed revenue budget.
2. Increase payroll direct deposit.

Outstanding:	Issued			Outstanding	
	Actual	Actual	Estimate	2016	2017
	2016	2017	2018		
Real Estate Tax Receivables	8,300	8,312	8,325	1	63
Personal Property Tax Receivables	509	479	485	16	33
Excise Tax Receivables	21,323	21,429	21,500	219	565

3. 100% collections or secured tax lien FY16 by 12/31/17 and FY17 by 12/31/18.

*(Water, Sewer and Light unpaid bills as of 6/30 still open on 12/1 transferred to Treasurer's Department for collection with Q3 and Q4 real estate tax bill.)*

4. Parking ticket 90% collections FY16 by 12/31/16 and FY17 by 12/31/17.



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# of Tickets:	2016 Actual	2017 Actual	2018 Estimate
# Issued:	9,903	13,896	14,000
# Open:	693	2,336	2,350
Percentage:	93%	83%	83%

**FY18 ACCOMPLISHMENTS:**

***PAPERLESS TAX BILLING SOLUTION***

As of 12/31/2017 Belmont was 1 of 78 communities offering the optional paperless solution. The future benefits for a paperless solution should reduce paper cost and postage.

As of 12/31/2017 these are the metrics for Belmont Taxpayers using the on-line features:

	12/31/2016 Actual	12/31/2017 Actual	12/31/2018 Estimate
Real Estate bills Issued	32,200	33,256	33,500
Personal Property bills Issued	2036	1916	1950
Excise Tax bills issued	21,323	21,429	21,500
<b>Total:</b>	<b>55,559</b>	<b>56,601</b>	<b>56,950</b>
On-line Users	3,869	5,707	5,800
Paper Less	298	290	300

The Department also offers the ability to pay on-line with a credit card. It is anticipated that as time moves on the next generation of Belmont homeowners will sign up for paperless billing in larger numbers.

***COMMUNITY PRESERVATION COMMITTEE***

The Community Preservation Comprehensive Plan was updated and approved June 2017. During FY17 reviewed 5 project applications and approved 5 projects for Town Meeting vote on May 4, 2017.

All of the projects were approved for appropriation by Town Meeting totaling \$1,183,325.

In September 2017 (FY2018) received 6 project applications and 6 approved as eligible projects. Final vote by CPA Committee was held on January 10, 2018.

***FY17 ISSUED DEBT***

Water Bond (MWRA): \$0.5 Million

***EXCISE TAX***

Reviewed 2012-2016 open Excise Tax Receivables. The research identified 16 records (\$2,400) which were abated by the Assessor.

***PERSONAL PROPERTY TAX***

Review 2012-2017 open Personal Property Receivables. The research identified 33 records (\$3,795) which were abated by the Assessor.

***BMLD FINANCIAL SYSTEMS IMPLEMENTATION***

Collaborated with the Belmont Municipal Light Department, Town Accounting Department and Water and Sewer Department to complete the implementation of a new Utility Billing and Collection System.

***MAJOR CAPITAL PROJECTS WORKING GROUP***

Met twice a month with Committee (July 2017 – present) and updated Town Meeting November 2017.



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***BELMONT CENTER PARKING***

Treasurer met monthly (June 2017 - December 2017) with DPW and Traffic Management Personnel to implement new parking meter plan.

***CUSHING SQUARE VILLAGE***

Treasurer worked with Starr Group to clean up past due taxes and water liens totaling \$152,030 on the 6 properties.

**Miscellaneous Accomplishments:**

The Town continues to maintain its AAA rating being reaffirmed April 2017. All of the continuing financial/debt disclosures were prepared and filed on time. Working with Town Accountant received unqualified opinion on our FY17 Town Financial Statements. All FY16 and prior year audit comments were cleaned up. Final audit presentation was made to the Towns Permanent Audit Committee January 2018.

**STAFFING & STRUCTURE:**

The Treasurer's Department staffing is currently 7 full time and 1 part time.

Employee:	Position:	Years:
Floyd Carman	Treasurer – Management*	13
Daniel Boccia	Assistant Treasurer	33
Mary Ehler	Payroll Clerk	21
Michael Trainor	Real Estate Clerk, Cashier	10
Richard Arria	Excise Clerk, Parking, Cashier	8
Susan Allegro	AP, Parking, Cashier	1
Iwona Gosz	Admin. Asst., Payroll, Parking, Cashier	12
Kevin Hayes	Part time – Clerk	12

*Treasurer is the Chairman of Capital Endowment Committee, Chairman of the Town of Belmont Scholarship Committee, Clerk of the Town Permanent Audit Committee, Clerk of*

*the Town Community Preservation Committee, Treasurer of the Belmont Municipal Credit Union and Member of Belmont Retirement System.*

Two staff positions are anticipated to turnover during CY18 but cross training will help temper any lost productivity. The office has peak periods at the end of each month for customers paying parking tickets and excise taxes for RMV license or registration renewal. With the entire office cross trained in the cashiers functions all hands are on deck if needed.

In these stressful times respecting and acknowledging the customer (resident) and the service is still required.

**DEPARTMENT BUDGET BY FUNCTION:**

FY19	Treasury Management	Collections	Parking	Total	% of Total
Salaries	\$215,476	\$209,387	\$46,564	\$471,427	65%
Benefits	\$32,026	\$31,121	\$6,519	\$69,666	10%
Other Expenses	\$49,876	\$48,466	\$85,083	\$183,425	25%
<b>Total</b>	<b>\$297,378</b>	<b>\$288,974</b>	<b>\$138,166</b>	<b>\$724,518</b>	<b>100.0%</b>

**DEPARTMENT STAFFING BY PROGRAM:**

	Total	% of Total
Treasury Management	3.45	46%
Collection Management	3.35	45%
Parking	0.7	9%
<b>Total</b>	<b>7.5</b>	<b>100.0%</b>



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**GOALS, PROGRAM PERFORMANCE, AND DESCRIPTION OF FUNCTION:**

**TREASURY MANAGEMENT:**

*Goals:*

- Provide timely and accurate data.
- Maximize investment earnings.
- Increase direct deposit.

*Program Performance Outcome:*

Investment Earnings is 25 basis points greater than annual one year term CD rate as of 12/31/2017

*Description of Function:*

The principal duties of the treasurer are stated in M.G.L. Ch.41, Sec.35 & 36. There are many statutory references to the Treasurer in the General Laws and guidelines established by the Department of Revenue.

*Note: 96% of full time staff on direct deposit.*

Treasury Management	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# of Payroll Paper Checks	4,322	4,800	4,300	4,300
# of Direct Deposits	38,562	36,500	36,500	36,500
# of Accounts Payable Checks	13,357	13,600	13,400	13,400



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**COLLECTION:**

*Goals:*

- a. Provide timely and accurate data.
- b. Sustain cash flow and tax collection rate standard:

	FY16	FY17	FY18
	Actual	Actual	Estimated
Real Estate	80.0M	82.5M	85.0M
Personal Property	0.6M	0.5M	0.5M
Excise	3.4M	3.5M	3.5M

*Program Performance Outcomes:*

- 100% collection and secure tax lien.

*Description of Function:*

The principal duties and authority of the Tax Collector are stated in M.G.L. Ch.41, Sec.38A.

Collection	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# of Real Estate Tax Bills (Quarterly)	33,256	33,300	33,500	33,700
# of Personal Property Tax Bills (Quarterly)	1,916	2,200	1,950	2,000
# of Excise Tax Bills (Annually)	21,429	21,300	21,500	21,550



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**PARKING:**

*Goals:*

- a. Provide timely and accurate data.
- b. Maximize parking ticket collections.

*Program Outcomes:*

Parking Tickets	<u>Issued</u>	<u>Open</u>	<u>%</u>	<u>Revenue</u>
2018 (Estimated)	14,000	2,350	83	\$178,000
2017	13,896	2,336	83	\$177,990
2016	9,903	2,400	76	\$151,242
2015	8,827	1,910	78	\$154,590
2014	11,253	2,066	82	-

*Description of Function:*

The Parking Clerk is appointed by the Board of Selectmen. He is responsible for collecting fines and arbitrating contested parking tickets.

Parking	FY17	FY18	FY18	FY19
	Actual	Budget	Estimated	Budget
# of Parking Tickets Issued	13,896	11,000	14,500	15,000



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**STRENGTHS:**

- a. The department provides accurate data, efficient and timely service.
- b. Ongoing review of financial institutions the Town does business with. Always focusing on safety and liquidity exposure.
- c. All Real Estate Tax Taking procedures including filing a property lien handled by Town Treasurer instead of Town Counsel.
- d. The Town Treasurer is the lead contact dealing with rating agencies for all debt issues.

**OPPORTUNITIES:**

Treasury Management, Collection and Parking are required statutory functions that are necessary overhead to safeguard town cash assets.

**Potential:**

- a. Continued implementation of paperless tax billings.
- b. Review open tax receivables:
  - Real Estate Tax to include Tax Title Accounts
  - Personal Property Tax
  - Excise Tax
- c. Treasurer's Department will continue to collaborate with BMLD to implement the Consolidated Utility Billing and Collection System.

**CHALLENGES:**

- a. Maintain AAA Bond Rating.
- b. On-line security challenges preventing external access to our banking network.
- c. A public perception is that the Town issues too many parking tickets to raise revenue instead of enforcement.
- d. Our challenge is staying professional and having the customer leave with less anxiety. A bit of small talk, efficient cashier services and being pleasant goes a long way.
- e. The Affordable Care Act continued to provide challenges during FY2018, most notably the 1095-C filing requirements. Human Resources, Treasurer's office and IT collaborated with our software provider (MUNIS) to ensure full compliance with this requirement and provide the necessary forms to eligible recipients as well as insure timely filing with the IRS.
- f. Implement Parking Meter Stations/Parking Plan in Belmont Center and educate Belmont Center Customers.



## TREASURERS DEPARTMENT

