



# TOWN OF TEWKSBURY

TOWN HALL ANNEX  
11 TOWN HALL AVE  
TEWKSBURY, MASSACHUSETTS 01876

## FINANCE DEPARTMENT

Karen Shree Kucala  
FINANCE DIRECTOR

(978) 640-4320  
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TO: Richard Montuori, Town Manager

FROM: Karen Shree Kucala, Finance Director

RE: FY2017 FINANCE BUDGETS

DATE: December 16, 2015

Please find attached the estimated FY2017 budgets for the Finance Department which consist of the Auditors, Assessors and Treasurer/Collector Departments. I have tried to prepare level service budgets for your review.

The Auditors budget reflects a 6.5% increase for staff based on the Classification study implementation in FY16, plus a 2.5% increase for AFSME personnel, as well as the Finance Director and Assistant Town Accountant both moving into longevity. The Town Accountant's office is requesting a 1.7% increase in their expense budget. This increase is due to the Copier Usage charge, and the cost of paper and ink.

The Assessors budget reflects a 3.81% decrease for staff in fiscal year 2017. The former Head Clerk left and a new clerk was brought in at a lower step. The Assessor's office is requesting an overall 25.69% increase in their expenses, but this reflects an additional \$5,420 for 6 computer tower upgrades to replace all XP machines. The Professional Services line also shows an increase of \$5,780, this is due to an increasing number of accounts both Vision and RRC must visit in an interim revaluation year. Overall, the Assessors budget will decrease by 1.29%.

The Treasurer/Collector Budget reflects an 8% increase in salaries, this is due to Lucy Ewing our Payroll Specialist retiring in the fall of FY17, we will need to pay out, sick leave buy-back, any accrued vacation. The Treasurer/Collectors Expense budget shows a less than 1% increase in expenses.

If you have any questions, please feel free to contact my office at 978-640-4320.

Sincerely,

Karen Shree Kucala  
Finance Director



ACCOUNTING	FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC	FY2017 FIN COM REC
<i>Salaries</i>										
5111 Regular Salaries	201,722	201,490	205,736	205,736	202,388	202,387	212,497	225,838	220,253	
5120 Temp Part-Time Salaries	127	127	3,140	3,140	4,144	3,739	2,800	2,800	2,800	
5160 Sick Leave Buy-Back	-	-	-	-	-	-	-	-	-	
<b>Total Salaries</b>	<b>201,849</b>	<b>201,617</b>	<b>208,876</b>	<b>208,876</b>	<b>206,532</b>	<b>206,126</b>	<b>215,297</b>	<b>228,638</b>	<b>223,053</b>	
Water Enterprise Fund Allocation	(4,958)	(4,958)	(5,143)	(5,143)	(5,246)	(5,246)	(5,329)	(5,506)	(5,506)	
Sewer Enterprise Fund Allocation	(4,958)	(4,958)	(5,143)	(5,143)	(5,246)	(5,246)	(5,329)	(5,506)	(5,506)	
<b>Total Salaries Net of Allocations</b>	<b>191,933</b>	<b>191,701</b>	<b>198,590</b>	<b>198,590</b>	<b>196,040</b>	<b>195,634</b>	<b>204,639</b>	<b>217,626</b>	<b>212,041</b>	
<i>Operating</i>										
5240 Repairs and Maintenance	-	-	250	249	1,055	845	1,372	1,522	1,522	
5270 Lease and Contracts	11,390	11,390	9,002	6,457	1,910	1,687	1,687	1,687	1,687	
5310 Professional Services	-	-	-	-	-	-	-	-	-	
5340 Communications	-	-	674	674	740	707	689	671	671	
5420 Office Supplies	3,191	3,142	3,596	3,526	2,800	2,785	1,750	2,800	2,800	
5429 Computer Equipment/Software	-	-	833	833	-	-	-	-	-	
5501 Munis Software	9,911	9,911	164,699	161,598	160,961	160,654	164,162	164,162	164,162	
5701 Travel	214	214	1,571	1,571	725	725	1,344	2,506	2,506	
5703 Dues	275	275	560	560	345	345	595	505	505	
5790 Staff Development	998	998	3,142	3,142	1,705	1,404	1,725	2,300	2,300	
<b>Total Operating</b>	<b>25,979</b>	<b>25,930</b>	<b>184,327</b>	<b>178,610</b>	<b>170,241</b>	<b>169,152</b>	<b>173,324</b>	<b>176,153</b>	<b>176,153</b>	
Water Enterprise Fund Allocation	(132)	(132)	(4,259)	(4,259)	(4,345)	(4,345)	(4,333)	(4,404)	(4,404)	
Sewer Enterprise Fund Allocation	(132)	(132)	(4,259)	(4,259)	(4,345)	(4,345)	(4,333)	(4,404)	(4,404)	
<b>Total Operating Net of Allocations</b>	<b>25,715</b>	<b>25,666</b>	<b>175,809</b>	<b>170,092</b>	<b>161,551</b>	<b>160,462</b>	<b>164,658</b>	<b>167,345</b>	<b>167,345</b>	
<i>Capital Outlay</i>										
5833 Capital Outlay	-	-	-	-	-	-	-	-	-	
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>								
<b>Total Budget</b>	<b>227,828</b>	<b>227,548</b>	<b>393,203</b>	<b>387,486</b>	<b>376,773</b>	<b>375,278</b>	<b>388,621</b>	<b>404,791</b>	<b>399,206</b>	
<b>Total Budget Net of Allocations</b>	<b>217,648</b>	<b>217,368</b>	<b>374,399</b>	<b>368,682</b>	<b>357,591</b>	<b>356,096</b>	<b>369,297</b>	<b>384,971</b>	<b>379,386</b>	<b>-</b>

Position	FY2013 BUDGETED FTE	FY2014 BUDGETED FTE	FY2015 BUDGETED FTE	FY2016 BUDGETED FTE	FY2017 DEPT REQ FTE	FY2017 TM REC FTE	FY2017 FIN COM REC FTE
Finance Director	1	1	1	1	1	1	
Town Accountant	1	1	1	1	1	1	
Senior Account Clerk	1	1	1	1	1	1	
<b>Total Staffing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

**FISCAL YEAR 2017  
ACCOUNTING DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED**

**Regular Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
Karen Kucala	Finance Director	1/3/2012	13	10	116,555		494		117,050
Pam Alfano	Accountant	8/1/2011	8	5	66,967	1,000	901		68,867
Vacant	Senior Account Clerk	12/2/2014	B1	2	34,336				34,336
									-
									-
<b>Total Regular Salaries</b>					217,858	1,000	1,395	-	220,253

**Temporary Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
	Clerical Assistance				2,800				2,800
<b>Total Temporary Part-Time Salaries</b>									2,800

**Sick-Buy Back**

Name	Position	Retirement Date		# of Days	Annual Sal.	Weekly Sal.	Daily Sal.	Total Benefit
				-		-	-	-
<b>Total Sick-Buy Back</b>								-

<b>Department Total</b>									223,053
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**FISCAL YEAR 2017  
ACCOUNTING DEPARTMENT SALARY INFORMATION DEPARTMENT REQUEST**

**Regular Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
Karen Kucala	Finance Director	1/3/2012	13	10	116,555		494		117,050
Pam Alfano	Accountant	8/1/2011	8	5	66,967	1,000	901		68,867
Cheryl Schofield	Senior Account Clerk	12/2/2014	B1	4	16,278				16,278
Cheryl Schofield	Senior Account Clerk	12/2/2014	B1	5	23,643				23,643
									-
									-
<b>Total Regular Salaries</b>					223,443	1,000	1,395	-	225,838

**Temporary Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
	Clerical Assistance				2,800				2,800
<b>Total Temporary Part-Time Salaries</b>									2,800

**Sick-Buy Back**

Name	Position	Retirement Date		# of Days	Annual Sal.	Weekly Sal.	Daily Sal.	Total Benefit
				-		-	-	-
<b>Total Sick-Buy Back</b>								-

<b>Department Total</b>									228,638
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**FISCAL YEAR 2016  
ACCOUNTING DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED**

**Regular Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
Karen Kucala	Finance Director	1/3/2012	A-1		110,935				110,935
Pam Alfano	Accountant	8/1/2011	A-7		63,747	certification	1,000		64,747
Cheryl Schofield	Senior Account Clerk	12/2/2014	B1	3	14,955				14,955
Cheryl Schofield	Senior Account Clerk	12/2/2014	B1	4	21,860				21,860
									-
									-
<b>Total Regular Salaries</b>					211,497	-	1,000	-	212,497

**Temporary Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
	Clerical Assistance				2,800				2,800
<b>Total Temporary Part-Time Salaries</b>									2,800

**Sick-Buy Back**

Name	Position	Retirement Date		# of Days	Annual Sal.	Weekly Sal.	Daily Sal.	Total Benefit
				-		-	-	-
<b>Total Sick-Buy Back</b>								-

<b>Department Total</b>									215,297
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**FISCAL YEAR 2015  
ACCOUNTING DEPARTMENT SALARY INFORMATION**

**Regular Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
Karen Kucala	Finance Director	1/3/2012	A-1		108,243				108,243
Pam Alfano	Accountant	8/1/2011	A-7		57,807	Certification	1,000		58,807
Karen Brekalis	Senior Account Clerk	3/27/2006	B1	7	34,337		1,000		35,337
									-
									-
									-
<b>Total Regular Salaries</b>					200,388	-	2,000	-	202,388

**Temporary Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
	Clerical Assistance				4,144				4,144
<b>Total Temporary Part-Time Salaries</b>									4,144

**Sick-Buy Back**

Name	Position	Retirement Date		# of Days	Annual Sal.	Weekly Sal.	Daily Sal.	Total Benefit
				-		-	-	-
<b>Total Sick-Buy Back</b>								-

<b>Department Total</b>									206,532
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**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5240 Repairs and Maintenance*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC
-	-	250	249	1,055	845	1,372	1,522	1,522

Toner Cartridges Copier black	2 @ \$82=164	164	164
3 individual colors	1 ea (3) @ \$122= 366	366	366
Toner Cartridges Fax	1 @ \$75	75	75
Annual copier maintenance due to increased # of copies	916.56	917	917
<i>Total 5240 Repairs and Maintenance:</i>		1,522	1,522

cost of copier cartridges is up due to copier having color and more expensive black cartridge  
 first year for copier maintenance was free; now we must pay for the annual maintenance

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5270 Lease and Contracts*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	<b>FY2017 DEPT REQ</b>	<b>FY2017 TM REC</b>
11,390	11,390	9,002	6,457	1,910	1,687	1,687	<b>1,687</b>	<b>1,687</b>

Ricoh lease		140.59/month		1687.08			1,687	1,687
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*Total 5270 Leases and contracts:* 1,687 1,687



**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5310 Professional Services*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	<b>FY2017 DEPT REQ</b>	<b>FY2017 TM REC</b>
-	-	-	-	-		-	-	-

*Total 5310 Professional Services:*

-  
-

-  
-

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5340 Communications*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC
-		674	674	740	707	689	<b>671.03</b>	<b>671</b>

Finance Director yearly cell phone services cost				51.24/mo+1% increase			621.03	621.03
Cell phone supplies/accessories				50			50.00	50.00
							<i>Total 5340 Communications:</i>	
							671.03	671

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5420 Office Supplies*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	<b>FY2017 DEPT REQ</b>	<b>FY2017 TM REC</b>
3,191	3,142	3,596	3,526	2,800	2,785	1,750	<b>2,800</b>	<b>2,800</b>

Copy Paper	1,152	1,152
Misc Supplies	1,648	1,648

Additional misc supplies for proper filing, acct backup (i.e.-binders, file folders, labels, etc)

*Total 5420 Office Supplies*                      2,800                      2,800



**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5501 Munis Software*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC
9,911	9,911	164,699	161,598	160,961	160,654	164,162	<b>164,162</b>	<b>164,162</b>

1 year Munis Maintenance  
Munis Training

164,162      164,162

Total 5501 Munis Software:

164,162      164,162

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5701 Travel*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	<b>FY2017 DEPT REQ</b>	<b>FY2017 TM REC</b>
214	214	1,571	1,571	725	725	1,344	<b>2,506</b>	<b>2,506</b>

Annual school 2 people @ \$475 per person for (\$100) mileage and (\$375)lodging	950	950
Summer Conference 2 person @ \$110 for mileage and \$475 lodging	1,170	1,170
Fall Conference 1 person @ \$300 for mileage and lodging	300	300
Miscellaneous mileage 150 miles @ \$0.575	86	86

*Total 5701 Travel:* 2,506 2,506



**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5790 Staff Development*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	<b>FY2017 DEPT REQ</b>	<b>FY2017 TM REC</b>
998	998	3,142	3,142	1,705	1,404	1,725	<b>2,300</b>	<b>2,300</b>

MMAAA annual school 2 people @ \$345 per person for meals and registration	690	690
MMAAA Fall conference 1 person @ \$300 for meals and registration	300	300
MMAAA Summer conference 2 person @ \$550 for meals, lodging and registration	1,100	1,100
Miscellaneous seminars, MUNIS, DOR, MSCPA, and MMA	210	210

*Total 5790 Staff Development:* 2,300 2,300

**DESCRIPTION/DETAIL**

**ACCOUNTING**

*5805 Capital Outlay*

FY2013 BUDGETED	FY2013 EXPENDED	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	<b>FY2017 DEPT REQ</b>	<b>FY2017 TM REC</b>
-		-		-		-	-	-

*Total 5833 Capital Outlay:* - -