



Town of Tewksbury

Town Hall Annex
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Tewksbury, MA. 01876

Pamela Alfano
Town Accountant

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Accounting

To: Richard Montuori, Town Manager
From: Pamela Alfano, Town Accountant
Re: FY2022 Accounting Budget & Priorities
Date: November 24, 2020

Attached please find the FY2022 budget requests and personnel sheets for the Accounting Department.

The FY2022 accounting regular salary line is increasing by approximately 3.7% due to steps as well as longevity increases. The Senior Account Clerk will be getting a step in December 2021 while both the Town Accountant and Assistant Town Accountant will be getting a step in January 2022. Additionally this will be the first full year of the five year longevity for the Assistant Town Accountant and the Town Accountant will increase to the ten year longevity in August 2021.

Our operating budget has remained level funded with the exception of the annual 3% increase for our Munis software.

The accounting budget as a whole has an increase of \$11,935 or slightly over 3%.

For unfunded priorities the accounting department is still looking to provide additional training for the staff. A Uniform Massachusetts Accounting System (UMAS) course is offered by Melanson Heath for \$350 which will be beneficial to the Senior Account Clerk. The course will cover account structure, chart of accounts and other pertinent accounting information to aid in understanding what makes up each account, what the various segments mean as well as accounting entries, reporting requirements, accounts reconciliation and the like. This will assist the Senior Account Clerk in answering questions posed by other departments as well as prepare her to advance in the accounting department in the future.

The only other unfunded priority I can see at this time would be an upgrade to the hard drive for our Senior Account Clerk. Her system is quite old and could use an upgrade. I did reach out to the IT department regarding what would be the best option and the price range for that purchase. According to Jami, depending on the actual age of the hard drive, he may be able to just upgrade the system to Windows 10. If a new hard drive would be necessary it would run around \$600.00.

Thank you,

Pamela J. Alfano
Town Accountant

ACCOUNTING	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC	FY2022 FIN COM REC
<i>Salaries</i>										
5111 Regular Salaries	228,425	228,420	228,223	221,649	184,336	184,265	194,916	201,668	201,668	
5120 Temp Part-Time Salaries	-		23,550	23,549	36,220	33,762	25,000	25,000	25,000	
5160 Sick Leave Buy-Back	-		-	-	-	-	-	-	-	
Total Salaries	228,425	228,420	251,773	245,199	220,556	218,026	219,916	226,668	226,668	
Water Enterprise Fund Allocation	(5,711)	(5,711)	(5,822)	(5,822)	(5,159)	(5,159)	(5,498)	(5,667)	(5,667)	
Sewer Enterprise Fund Allocation	(5,711)	(5,711)	(5,822)	(5,822)	(5,159)	(5,159)	(5,498)	(5,667)	(5,667)	
Total Salaries Net of Allocations	217,003	216,998	240,129	233,555	210,238	207,708	208,920	215,334	215,334	
<i>Operating</i>										
5240 Repairs and Maintenance	847	847	1,522	1,369	1,710	1,452	1,360	1,360	1,360	
5270 Lease and Contracts	1,687	1,687	1,687	1,681	1,681	1,681	1,681	1,681	1,681	
5310 Professional Services	-	-	-	-	-	-	-	-	-	
5340 Communications	40	-	-	-	-	-	-	-	-	
5420 Office Supplies	2,800	2,601	2,800	2,474	2,807	1,925	2,800	2,800	2,800	
5429 Computer Equipment/Software	2,674	2,576	2,576	2,576	-	-	-	-	-	
5501 Munis Software	160,965	158,813	159,755	159,755	165,913	165,913	164,332	169,083	169,083	
5701 Travel	1,337	1,337	2,506	1,168	706	205	2,507	2,506	2,506	
5703 Dues	585	240	170	240	275	275	275	275	275	
5790 Staff Development	1,470	1,470	2,300	990	1,040	260	3,370	3,370	3,370	
Total Operating	172,405	169,571	173,316	170,254	174,132	171,710	176,325	181,075	181,075	
Water Enterprise Fund Allocation	(4,329)	(4,329)	(4,329)	(4,329)	(4,266)	(4,266)	(4,382)	(4,382)	(4,382)	
Sewer Enterprise Fund Allocation	(4,329)	(4,329)	(4,329)	(4,329)	(4,266)	(4,266)	(4,382)	(4,382)	(4,382)	
Total Operating Net of Allocations	163,747	160,913	164,658	161,596	165,600	163,178	167,561	172,311	172,311	
<i>Capital Outlay</i>										
5833 Capital Outlay	-	-	-	-	-	-	-	-	-	
Total Capital Outlay	-	-								
Total Budget	400,830	397,991	425,089	415,452	394,688	389,736	396,241	407,743	407,743	
Total Budget Net of Allocations	380,750	377,911	404,787	395,150	375,838	370,886	376,481	387,645	387,645	-

Position	FY2018 BUDGETED FTE	FY2019 BUDGETED FTE	FY2020 BUDGETED FTE	FY2021 BUDGETED FTE	FY2022 DEPT REQ FTE	FY2022 TM REC FTE	FY2022 FIN COM REC FTE
Finance Director	1	1	0.25	0.25	0.25	0.25	
Town Accountant			1	1	1	1	
Assistant Town Accountant	1	1	1	1	1	1	
Senior Account Clerk	1	1	1	1	1	1	
Total Staffing	3	3	3.25	3.25	3.25	3.25	0

FISCAL YEAR 2022
ACCOUNTING DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED

Regular Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
Vacant	Finance Director	9/12/2016	13	10					-
Pamela Alfano	Town Accountant	1/7/2020	11	7	100,077	1,000	103		101,180
Pamela Alfano		8/8/2021					1,345		1,345
Nicole Doyle	Assistant Accountant	1/7/2020	6	4	60,417		1,000		61,417
Vacant (4.4 wks)	Senior Account Clerk,		B1	1	3,019				3,019
Vacant (47.8wks)	Senior Account Clerk,		B1	2	34,707				34,707
Total Regular Salaries					198,220	1,000	2,448	-	201,668

Temporary Part-Time Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
Vacant	Clerical Assistance								-
Ron Florino	Finance Director				25,000				25,000
Total Temporary Part-Time Salaries					25,000	-	-	-	25,000

Sick-Buy Back

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

Department Total					223,220	1,000	2,448	-	226,668
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FISCAL YEAR 2022
ACCOUNTING DEPARTMENT SALARY INFORMATION DEPARTMENT REQUEST

Regular Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
Vacant	Finance Director	9/12/2016	13	10					-
Pamela Alfano	Town Accountant	1/7/2020	11	7	100,077	1,000	103		101,180
Pamela Alfano		8/8/2021					1,345		1,345
Nicole Doyle	Assistant Accountant	1/7/2020	6	4	60,417		1,000		61,417
Vacant (4.4 wks)	Senior Account Clerk,		B1	1	3,019				3,019
Vacant (47.8wks)	Senior Account Clerk,		B1	2	34,707				34,707
Total Regular Salaries					198,220	1,000	2,448	-	201,668.00

Temporary Part-Time Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
Vacant	Clerical Assistance								-
Ron Florino	Finance Director				25,000				25,000
Total Temporary Part-Time Salaries					25,000	-	-	-	25,000

Sick-Buy Back

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

Department Total				223,220	1,000	2,448	-	226,668
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FISCAL YEAR 2021
ACCOUNTING DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED

Regular Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
Vacant	Finance Director	9/12/2016	13	10					-
Pam Alfano (27.2)	Town Accountant	1/7/2020	10	8	49,036	1,000	1,000		51,036
Pam Alfano (25.0)	Town Accountant	1/7/2021	10	9	46,196				46,196
Nicole Doyle (27.2)	Assistant Accountant	1/7/2020	6	2	29,963				29,963
Nicole Doyle (25.0)	Assistant Accountant	1/7/2021	6	3	28,226				28,226
Nicole Doyle (19.4)	Assistant Accountant	2/16/2021					372		372
Virginia Paiva (23.2)	Senior Account Clerk,	12/10/2019	B1	2	16,845				16,845
Virginia Paiva (29.0)	Senior Account Clerk,	12/10/2020	B1	3	22,279				22,279
Subtotal					192,544	1,000	1,372	-	194,916
Total Regular Salaries					192,544	1,000	1,372	-	194,916

Temporary Part-Time Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
Vacant	Clerical Assistance								-
Ron Florino	Finance Director				25,000				25,000
Total Temporary Part-Time Salaries					25,000	-	-	-	25,000

Sick-Buy Back

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

Department Total					217,544	1,000	1,372	-	219,916
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FISCAL YEAR 2020
ACCOUNTING DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED

Regular Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
Vacant	Finance Director	9/12/2016	13	10	-				-
Pam Alfano (27.2)	Town Accountant	1/7/2019	10	7	46,783	1,000	1,000		48,783
Pam Alfano (25.0)	Town Accountant	1/7/2020	10	8	44,078				44,078
Nicole Doyle (27.2)	Assistant Accountant	1/7/2019	6	1	28,585				28,585
Nicole Doyle (25.0)	Assistant Accountant	1/7/2020	6	2	26,933				26,933
S. Ragucci (38.4)	Senior Account Clerk,	3/26/2018	B1	4	23,621				23,621
S. Ragucci (13.8)	Senior Account Clerk,	3/26/2018	B1	5	11,606				11,606
Subtotal					181,606	1,000	1,000	-	183,606
Extra Day								-	730
Total Regular Salaries					181,606	1,000	1,000	-	184,336

Temporary Part-Time Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
Vacant	Clerical Assistance				-				-
Ron Florino	Finance Director				36,220				36,220
Total Temporary Part-Time Salaries					36,220	-	-	-	36,220

Sick-Buy Back

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

Department Total					217,826	1,000	1,000	-	220,556
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DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5240 Repairs and Maintenance

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
847	847	1,522	1,369	1,710	1,452	1,360	1,360	1,360

Annual copier maintenance 340/quarter = 1,360 1,360

Total 5240 Repairs and Maintenance: 1,360 1,360

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

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
1,687	1,687	1,687	1,681	1,681	1,681	1,681	1,681	1,681

Ricoh lease 140.07/month 1,681 1,681

Total 5270 Leases and contracts: 1,681 1,681

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5340 Communications

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
40	-	-	-	-	-	-	-	-

(Finance Director Cellphone Moved to Town Hall Budget)

Total 5340 Communications: - -

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5429 Computer Equipment and Software

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
2,674	2,576	2,576	2,576	-	-	-	-	-

Total 5429 Computer Equipment: - -

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5501 Munis Software

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
160,965	158,813	159,755	159,755	165,913	165,913	164,332	169,083	169,083

Munis Support	158332 X 3%=	163,083	163,083
Munis Training		6,000	6,000
There is an annual increase of 3% for the software program			
Training costs include, but are not limited to, Munis annual			
support for the assessors for preliminary and actual billing			
as well as any other dept training for new personnel and/or modules			
Total 5501 Munis Software:		169,083	169,083

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5701 Travel

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
1,337	1,337	2,506	1,168	706	205	2,507	2,506	2,506

Annual school 2 people @ \$550 per person (\$100 for mileage and \$450 for lodging)	1,100	1,100
Summer Conference 2 person @ \$585 per person (\$110 for mileage and \$475 for lodging)	1,170	1,170
Fall Conference 3 people @ \$50 per person for mileage	150	150
Miscellaneous mileage 150 miles @ \$0.575	86	86

Total 5701 Travel: 2,506 2,506

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5703 Dues and Memberships

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
585	240	170	240	275	275	275	275	275

MMAAAA	Town Acct (\$80), Asst Town Acct (\$45) & Senior Clerk (\$45)	170	170
EMMAAA	Town Acct, Asst Town Acct & Senior Clerk (\$35 each)	105	105

Total 5703 Dues and Memberships: 275 275

Senior Account Clerk not previously member of MMAAAA or EMMAAAA
 Position added so that they can attend trainings to increase knowledge of
 government accounting and principals

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5790 Staff Development

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
1,470	1,470	2,300	990	1,040	260	3,370	3,370	3,370

MMAAA annual school 2 people @ \$355 per person for meals and registration	710	710
MMAAA Fall conference 3 people @ \$100 for registration	300	300
MMAAA Summer conference 2 person @ \$550 for meals and registration	1,100	1,100
Miscellaneous seminars, MUNIS, DOR, MSCPA, and MMA	210	210
Law class to aide assistant town account in obtaining CGA certification	300	300
Boot Camp course to aide assistant town accountant in obtaining CGA certification	750	750
<i>Total 5790 Staff Development:</i>	3,370	3,370

DESCRIPTION/DETAIL

ACCOUNTING

5805 Capital Outlay

FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2022 DEPT REQ	FY2022 TM REC
-		-		-		-	-	-

Total 5833 Capital Outlay:

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-