



Town of Tewksbury

Town Hall Annex
11 Town Hall Ave
Tewksbury, MA. 01876

Pamela Alfano
Town Accountant

PHONE (978) 640-4320
FAX (978) 851-6128

Accounting

To: Richard Montuori, Town Manager
From: Pamela Alfano, Town Accountant
Re: FY2021 Accounting Budget & Priorities
Date: November 20, 2019

Attached please find the FY2021 budget requests and personnel sheets for the Accounting Department.

The FY2021 accounting regular salaries is increasing by approximately 1.925% despite the 2.25% rate increase, step increases and Nicole Doyle earning her five year longevity in February. Hiring the Senior Account Clerk at a lower rate than the previous clerk, the new Assistant Town Accountant coming in at a lower grade and pay rate and the hiring of a Town Accountant rather than a Finance Director contributed to the reduced overall regular salary increase. No funding was included at this point for the services of the Finance Director services under the temporary part-time line. Not including \$25,000 for the part-time position gives the accounting salary budget an overall reduction of 11.625%. If the \$25,000 is included for the Finance Director part-time position the total salaries line will be reduced by .29%.

Our operating budget has remained the same on most of the budget lines. The exceptions are the annual 3% increase under our Munis software line for the software package. A \$20 increase is noted in the staff development line based on the increase in cost for the Massachusetts Municipal Auditors & Accountants Association (MMAAA) annual education program.

The accounting budget as a whole has a reduction of \$21,007 or approximately 5.37% without funding for the part-time Finance Director position. If the part-time position is added the total budget increases from \$370,190 to \$395,190 resulting in a 1.0205% increase to the accounting budget.

For unfunded priorities the accounting department is still looking to provide additional training for the staff. Providing the Assistant Town Accountant with the tools to become

a Certified Governmental Accountant (CGA) requires a given number of years as a municipal accountant along with attending the annual MMAAA education program and passing the certification exam. To assist in obtaining the certification there are classes offered by The Abrahams Group. Those classes include the three day Boot Camp for \$750 and the one day Municipal Law Workshop for \$300. Boot Camp will help prepare for the practical portion of the exam while the law workshop covers the municipal laws necessary to know for the exam and the job position. Additionally 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.

Finally, due to retainage requirements we could use more file cabinets for storage. Our five 2-drawer cabinets could be moved to the Town Accountant's office and 3-drawer cabinets put in their place. This will add five more storage drawers. The cost is \$230 from U-line or \$249 from Office Furniture. We also have space for three more 4-drawer cabinets since we no longer maintain a training computer. Rather we just utilize the computer of the person doing the training. The cabinets are \$417.99 each from W.B. Mason. This would add another twelve drawers of storage alleviating the need to keep numerous boxes stacked in the office reducing the risk of fire from the boxes being near outlets and/or power cords. Another storage option would be to add shelving above the file cabinets to store the many binders that hold journal entries, signed warrants, cash reports, etc. At this point I have not found adequate options for pricing and will look into it further. The shelving will also make the office more presentable than having binders piled on top of one another.

Thank you,

Pamela J. Alfano
Town Accountant

ACCOUNTING	FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC	FY2021 FIN COM REC
<i>Salaries</i>										
5111 Regular Salaries	217,053	216,393	228,425	228,420	228,223	221,649	191,236	194,916	194,916	
5120 Temp Part-Time Salaries	2,800	2,785	-		23,550	23,549	29,320	25,000	25,000	
5160 Sick Leave Buy-Back	-		-		-	-	-	-	-	
Total Salaries	219,853	219,177	228,425	228,420	251,773	245,199	220,556	219,916	219,916	
Water Enterprise Fund Allocation	(5,506)	(5,506)	(5,711)	(5,711)	(5,822)	(5,822)	(5,159)	(5,498)	(5,498)	
Sewer Enterprise Fund Allocation	(5,506)	(5,506)	(5,711)	(5,711)	(5,822)	(5,822)	(5,159)	(5,498)	(5,498)	
Total Salaries Net of Allocations	208,841	208,165	217,003	216,998	240,129	233,555	210,238	208,920	208,920	
<i>Operating</i>										
5240 Repairs and Maintenance	1,522	859	847	847	1,522	1,369	1,360	1,360	1,360	
5270 Lease and Contracts	1,687	1,687	1,687	1,687	1,687	1,681	1,681	1,681	1,681	
5310 Professional Services	-	-	-	-	-	-	-	-	-	
5340 Communications	821	666	40	-	-	-	-	-	-	
5420 Office Supplies	2,800	1,533	2,800	2,601	2,800	2,474	2,800	2,800	2,800	
5429 Computer Equipment/Software	-	-	2,674	2,576	2,576	2,576	-	-	-	
5501 Munis Software	164,680	164,034	160,965	158,813	159,755	159,755	159,720	164,332	164,332	
5701 Travel	2,506	1,624	1,337	1,337	2,506	1,168	2,506	2,507	2,507	
5703 Dues	505	375	585	240	170	240	275	275	275	
5790 Staff Development	2,300	1,270	1,470	1,470	2,300	990	2,300	2,320	2,320	
Total Operating	176,820	172,048	172,405	169,571	173,316	170,254	170,642	175,275	175,275	
Water Enterprise Fund Allocation	(4,404)	(4,404)	(4,329)	(4,329)	(4,329)	(4,329)	(4,266)	(4,382)	(4,382)	
Sewer Enterprise Fund Allocation	(4,404)	(4,404)	(4,329)	(4,329)	(4,329)	(4,329)	(4,266)	(4,382)	(4,382)	
Total Operating Net of Allocations	168,012	163,240	163,747	160,913	164,658	161,596	162,110	166,511	166,511	
<i>Capital Outlay</i>										
5833 Capital Outlay	-	-	-	-	-	-	-	-	-	
Total Capital Outlay	-	-								
Total Budget	396,673	391,226	400,830	397,991	425,089	415,452	391,198	395,191	395,191	
Total Budget Net of Allocations	376,853	371,406	380,750	377,911	404,787	395,150	372,348	375,431	375,431	-

Position	FY2017 BUDGETED FTE	FY2018 BUDGETED FTE	FY2019 BUDGETED FTE	FY2020 BUDGETED FTE	FY2021 DEPT REQ FTE	FY2021 TM REC FTE	FY2021 FIN COM REC FTE
Finance Director	1	1	1	0.25	0.25	0.25	
Town Accountant				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	3.25	3.25	3.25	0

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
Extra Day									
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 2021
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					-
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
Extra Day									
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	30,521				30,521
S. Ragucci (13.8)	Senior Account Clerk,	3/26/2018	B1	5	11,606				11,606
Subtotal					188,506	1,000	1,000	-	190,506
Extra Day								-	730
Total Regular Salaries					188,506	1,000	1,000	-	191,236

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				29,320				29,320
Total Temporary Part-Time Salaries					29,320	-	-	-	29,320

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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FISCAL YEAR 2019
ACCOUNTING DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED

Regular Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
Ron Florino	Finance Director	9/12/2016	13	9	23,470				23,470
Ron Florino	Finance Director	9/12/2017	13	10	92,537				92,537
Pam Alfano	Accountant	8/8/2011	8	6	72,111	1,000	1,000		74,111
Nicole Doyle	Senior Account Clerk	2/16/2016	B1	2	4,322				4,322
Nicole Doyle	Senior Account Clerk	8/15/2017	B1	3	33,783				33,783
									-
									-
									-
Total Regular Salaries					226,223	1,000	1,000	-	228,223

Temporary Part-Time Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
	Clerical Assistance				23,550				23,550
Total Temporary Part-Time Salaries									23,550

Sick-Buy Back

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

Department Total									251,773
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DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5240 Repairs and Maintenance

FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC
1,522	859	847	847	1,522	1,369	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

FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC
1,687	1,687	1,687	1,687	1,687	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
5420 Office Supplies

FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC
2,800	1,533	2,800	2,601	2,800	2,474	2,800	2,800	2,800

Copy Paper	1,150	1,150
Misc. Supplies (binders, file folders, labels, pens, etc.)	1,650	1,650

Total 5420 Office Supplies 2,800 2,800

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5501 Munis Software

FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC
164,680	164,034	160,965	158,813	159,755	159,755	159,720	164,332	164,332

Munis Support	153720 X 3%=	158,332.00	158,332
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:		164,332	164,332

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5701 Travel

FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC
2,506	1,624	1,337	1,337	2,506	1,168	2,506	2,507	2,507

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 @ \$0.58	87	87

Total 5701 Travel: 2,507 2,507

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5703 Dues and Memberships

FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC
505	375	585	240	170	240	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 EMMAAA
 Position added so that they can attend trainings to increase knowledge of
 government accounting and principals

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5790 Staff Development

FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC
2,300	1,270	1,470	1,470	2,300	990	2,300	2,320	2,320

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

Total 5790 Staff Development: 2,320 2,320

DESCRIPTION/DETAIL

ACCOUNTING

5805 Capital Outlay

FY2017 BUDGETED	FY2017 EXPENDED	FY2018 BUDGETED	FY2018 EXPENDED	FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2021 DEPT REQ	FY2021 TM REC
-		-		-		-	-	-

Total 5833 Capital Outlay:

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-