



TOWN OF TEWKSBURY

ACCOUNTING / AUDITING OFFICE
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TEWKSBURY, MASSACHUSETTS 01876

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FINANCE DEPARTMENT

TO: Richard Montuori, Town Manager

FROM: Ron Florino, Finance Director

RE: FY2018 Finance Budgets & Priorities

DATE: December 7, 2016

Please find attached the FY2018 Budget Requests and Personnel Sheets for the Accounting Department, Treasurer/Collector and Assessors.

The Accounting Department's FY2018 Budget Request has an overall increase of only 1.46%. Total salaries are **increasing** by 3.66% and total operating is **declining** by 1.32%. The three full time employees are entitled to a step increase, plus the 2 ½% COLA. The impact on the FY2018 Budget from these salary increases is reduced because the Senior Account Clerk and Finance Director were recently hired at a lower step. Total operating is decreasing primarily due to reduced cost for MUNIS software support. MUNIS applications no longer utilized were removed from the support agreement, which resulted in substantial savings. I am recommending a portion of this savings be used for some MUNIS training. Also, there is an increase in Dues so that the Senior Account Clerk can become a member of the MMAAA and EMMAAA. These two municipal accounting associations offer valuable municipal finance training workshops and seminars within Massachusetts.

The Treasurer/Collector's FY2018 Budget Request is **declining** by 0.98%. Total salaries are decreasing by 1.32% and total operating is only **increasing** by 0.44%. The reason for the decline in total salaries is because sick leave buy-back was budgeted in FY2017 for a long time employee who recently retired. Also, there are 4 employees in this department entitled to a step increase. The other 2 employees have reached their maximum level. The slight increase in total operating is for Travel and Staff Development.

The Assessors' FY2018 Budget Request is increasing 4.61% in FY2018. Total salaries are **increasing** by 6.93%, but total operating is **decreasing** by 3.90%. The increase in salaries is misleading when comparing FY2018 salaries to FY2017. In FY2017, the Property Reviewer's position was funded at 37.50 hours per week, but it should have been funded at 40.00 hours per week. The good news is that there probably will not be a budget shortfall in FY2017 because there has been savings generated from personnel turnover to offset this deficit in the Assessor's

Office. The decline in FY2018 total operating is attributable to the Computer Equipment Budget. In FY2017, the Assessor replaced 6 Tower Workstations, which do not need funding in FY2018. However, Professional Services needs additional funding to cover higher costs for software maintenance, map updates and backup services. There is also a small increase for Dues.

As for unfunded priorities, it is important that the Financial Departments keep pace with the constant changing State and Federal regulations and the growing economy. The growth in Tewksbury is a positive, but it usually results in more demands being placed on the employees. The options are usually either hire more staff or reorganize within the department. The least costly approach is the latter, which is why I would recommend that the Property Reviewer be reclassified to Assistant Assessor. An Assistant Assessor would fall in the Grade 7 classification whereas the Assistant Accountant and Assistant Treasurer/Collector are in Grade 8. I feel the current employee in the Property Reviewer position is qualified and very deserving of this new role.

Another unfunded priority is for a Part Time Property Reviewer. The estimated cost for a person working an average of 10 hours per week in Group 2A, Step 2 would be about \$10,800 ($\$20.7620 \times 10 \text{ hrs per week} \times 52 \text{ weeks}$). The Bureau of Local Assessment requires communities to inspect all properties every nine years. The increase of residential housing units within the town has impacted, and will continue to impact, the ability to maintain a recertification level of property inspections. It is critical for the town to maintain property inspection levels in line with recertification. The hiring of a part-time property reviewer will ensure inspection requirement levels, maintain quality of property data, and it will support the collection of new growth data.

Finally, it is important that the Treasurer's Office have reliable equipment to handle the many transactions that flow through this department. There are 2 pieces of equipment that are essential, but getting very old and more and more difficult to repair or find parts: 1) A new folder and sealer machine for folding and pressure sealing checks; and 2) A new printer for printing payroll and vendor checks with the MICR ink. The cost of the new folder and sealer machine is \$8,745 and the new printer would cost about \$3,400.

Please do not hesitate to contact me if you have any questions.

Thank you

ACCOUNTING	FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	FY2018 FIN COM REC
<i>Salaries</i>										
5111 Regular Salaries	205,736	205,736	202,388	202,387	209,197	207,282	220,253	228,425	228,425	
5120 Temp Part-Time Salaries	3,140	3,140	4,144	3,739	2,800	2,250	2,800	2,800	2,800	
5160 Sick Leave Buy-Back	-	-	-	-	-	-	-	-	-	
Total Salaries	208,876	208,876	206,532	206,126	211,997	209,532	223,053	231,225	231,225	
Water Enterprise Fund Allocation	(5,143)	(5,143)	(5,246)	(5,246)	(5,329)	(5,329)	(5,506)	(5,711)	(5,711)	
Sewer Enterprise Fund Allocation	(5,143)	(5,143)	(5,246)	(5,246)	(5,329)	(5,329)	(5,506)	(5,711)	(5,711)	
Total Salaries Net of Allocations	198,590	198,590	196,040	195,634	201,339	198,874	212,041	219,803	219,803	
<i>Operating</i>										
5240 Repairs and Maintenance	250	249	1,055	845	1,372	1,084	1,522	1,522	1,522	
5270 Lease and Contracts	9,002	6,457	1,910	1,687	1,687	1,687	1,687	1,687	1,687	
5310 Professional Services	-	-	-	-	-	-	-	-	-	
5340 Communications	674	674	740	707	801	764	671	-	-	
5420 Office Supplies	3,596	3,526	2,800	2,785	5,129	5,024	2,800	2,800	2,800	
5429 Computer Equipment/Software	833	833	-	-	-	-	-	-	-	
5501 Munis Software	164,699	161,598	160,961	160,654	161,529	160,849	164,162	161,755	161,755	
5701 Travel	1,571	1,571	725	725	1,344	1,316	2,506	2,506	2,506	
5703 Dues	560	560	345	345	595	505	505	585	585	
5790 Staff Development	3,142	3,142	1,705	1,404	4,358	3,848	2,300	2,300	2,300	
Total Operating	184,327	178,610	170,241	169,152	176,815	175,077	176,153	173,155	173,155	
Water Enterprise Fund Allocation	(4,259)	(4,259)	(4,345)	(4,345)	(4,333)	(4,333)	(4,404)	(4,404)	(4,329)	
Sewer Enterprise Fund Allocation	(4,259)	(4,259)	(4,345)	(4,345)	(4,333)	(4,333)	(4,404)	(4,329)	(4,329)	
Total Operating Net of Allocations	175,809	170,092	161,551	160,462	168,149	166,411	167,345	164,497	164,497	
<i>Capital Outlay</i>										
5833 Capital Outlay	-	-	-	-	-	-	-	-	-	
Total Capital Outlay	-	-								
Total Budget	393,203	387,486	376,773	375,278	388,811	384,610	399,206	404,380	404,380	
Total Budget Net of Allocations	374,399	368,682	357,591	356,096	369,487	365,286	379,386	384,300	384,300	-

Position	FY2014 BUDGETED FTE	FY2015 BUDGETED FTE	FY2016 BUDGETED FTE	FY2017 BUDGETED FTE	FY2018 DEPT REQ FTE	FY2018 TM REC FTE	FY2018 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	
Total Staffing	3	3	3	3	3	3	0

**FISCAL YEAR 2018
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	22,862				22,862
Ron Florino	Finance Director	9/12/2017	13	10	96,035				96,035
Pam Alfano	Accountant	8/8/2011	8	6	70,352	1,000	1,000		72,352
Nicole Doyle	Senior Account Clerk	2/16/2016	B1	2	4,217				4,217
Nicole Doyle	Senior Account Clerk	8/15/2017	B1	3	32,959				32,959
									-
									-
									-
Total Regular Salaries					226,425	1,000	1,000	-	228,425

Temporary Part-Time Salaries

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

Sick-Buy Back

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

Department Total									231,225
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**FISCAL YEAR 2018
ACCOUNTING DEPARTMENT SALARY INFORMATION DEPARTMENT REQUEST**

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	22,862				22,862
Ron Florino	Finance Director	9/12/2017	13	10	96,035				96,035
Pam Alfano	Accountant	8/8/2011	8	6	70,352	1,000	1,000		72,352
Nicole Doyle	Senior Account Clerk	2/16/2016	B1	2	4,217				4,217
Nicole Doyle	Senior Account Clerk	8/15/2017	B1	3	32,959				32,959
									-
									-
									-
Total Regular Salaries					226,425	1,000	1,000	-	228,425

Temporary Part-Time Salaries

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

Sick-Buy Back

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

Department Total									231,225
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**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
Ron Florino	Finance Director	9/3/2016	13	10	116,555		494		117,050
Pam Alfano	Accountant	8/1/2011	8	5	66,967	1,000	901		68,867
Nicole Doyle	Senior Account Clerk	8/16/2016	B1	2	34,336				34,336
									-
									-
Total Regular Salaries					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
Total Temporary Part-Time Salaries									2,800

Sick-Buy Back

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

Department Total									223,053
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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	18,560				18,560
									-
									-
Total Regular Salaries					208,197	-	1,000	-	209,197

Temporary Part-Time Salaries

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

Sick-Buy Back

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

Department Total									211,997
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DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5240 Repairs and Maintenance

FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC
250	249	1,055	845	1,372	1,084	1,522	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					916.56		917	917
due to increased # of copies								
					<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

FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC
9,002	6,457	1,910	1,687	1,687	1,687	1,687	1,687	1,687

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

5420 Office Supplies

FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC
3,596	3,526	2,800	2,785	5,129	5,024	2,800	2,800	2,800

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

FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC
164,699	161,598	160,961	160,654	161,529	160,849	164,162	161,755	161,755

1 year Munis Maintenance	154,380	154,380
Munis Training	7,375	7,375

Total 5501 Munis Software: 161,755 161,755

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5701 Travel

FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC
1,571	1,571	725	725	1,344	1,316	2,506	2,506	2,506

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

5703 Dues and Memberships

FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC
560	560	345	345	595	505	505	585	585
			MGFOA				60	60
			MMAAAA	(added Sr. Acct. Clk)			170	170
			EMMAAA	(added Sr. Acct. Clk)			105	105
			GFOA				150	150
			MCTA				100	100
							<i>Total 5703 Dues and Memberships:</i>	585
								585

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

FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC
3,142	3,142	1,705	1,404	4,358	3,848	2,300	2,300	2,300

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 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

FY2014 BUDGETED	FY2014 EXPENDED	FY2015 BUDGETED	FY2015 EXPENDED	FY2016 BUDGETED	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC
-		-		-		-	-	-

Total 5833 Capital Outlay:

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-