

<b>ACCOUNTING</b>	<b>FY2019 BUDGETED</b>	<b>FY2019 EXPENDED</b>	<b>FY2020 BUDGETED</b>	<b>FY2020 EXPENDED</b>	<b>FY2021 BUDGETED</b>	<b>FY2021 EXPENDED</b>	<b>FY2022 BUDGETED</b>	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>	<b>FY2023 FIN COM REC</b>
<i>Salaries</i>										
5111 Regular Salaries	228,223	221,649	184,336	184,265	194,916	193,390	210,822	212,876	212,876	
5120 Temp Part-Time Salaries	23,550	23,549	36,220	33,762	40,779	35,073	25,000	25,000	25,000	
5160 Sick Leave Buy-Back	-	-	-	-	-	-	-	-	-	
<b>Total Salaries</b>	<b>251,773</b>	<b>245,199</b>	<b>220,556</b>	<b>218,026</b>	<b>235,695</b>	<b>228,463</b>	<b>235,822</b>	<b>237,876</b>	<b>237,876</b>	
Water Enterprise Fund Allocation	(5,822)	(5,822)	(5,159)	(5,159)	(5,498)	(5,498)	(5,667)	(5,947)	(5,947)	
Sewer Enterprise Fund Allocation	(5,822)	(5,822)	(5,159)	(5,159)	(5,498)	(5,498)	(5,667)	(5,947)	(5,947)	
<b>Total Salaries Net of Allocations</b>	<b>240,129</b>	<b>233,555</b>	<b>210,238</b>	<b>207,708</b>	<b>224,699</b>	<b>217,467</b>	<b>224,488</b>	<b>225,982</b>	<b>225,982</b>	
<i>Operating</i>										
5240 Repairs and Maintenance	1,522	1,019	1,360	702	1,360	1,542	1,360	1,360	1,360	
5270 Lease and Contracts	1,687	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	
5310 Professional Services	-	-	-	-	-	-	-	-	-	
5340 Communications	-	-	-	-	-	-	-	-	-	
5420 Office Supplies	2,800	2,474	2,807	1,925	2,800	1,806	2,800	2,800	2,800	
5429 Computer Equipment/Software	2,576	2,576	-	-	-	-	-	-	-	
5501 Munis Software	156,755	156,622	159,720	157,771	164,332	160,881	169,083	174,973	174,973	
5701 Travel	2,506	1,168	706	205	7	-	2,506	2,506	2,506	
5703 Dues	170	240	275	275	275	275	275	275	275	
5790 Staff Development	2,300	990	1,040	260	270	200	3,370	3,370	3,370	
<b>Total Operating</b>	<b>170,316</b>	<b>166,770</b>	<b>167,589</b>	<b>162,818</b>	<b>170,725</b>	<b>166,384</b>	<b>181,075</b>	<b>186,965</b>	<b>186,965</b>	
Water Enterprise Fund Allocation	(4,329)	(4,329)	(4,266)	(4,266)	(4,382)	(4,382)	(4,382)	(4,650)	(4,650)	
Sewer Enterprise Fund Allocation	(4,329)	(4,329)	(4,266)	(4,266)	(4,382)	(4,382)	(4,382)	(4,650)	(4,650)	
<b>Total Operating Net of Allocations</b>	<b>161,658</b>	<b>158,112</b>	<b>159,057</b>	<b>154,286</b>	<b>161,961</b>	<b>157,620</b>	<b>172,311</b>	<b>177,665</b>	<b>177,665</b>	
<i>Capital Outlay</i>										
5833 Capital Outlay	-	-	-	-	-	-	-	-	-	
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>								
<b>Total Budget</b>	<b>422,089</b>	<b>411,969</b>	<b>388,145</b>	<b>380,845</b>	<b>406,420</b>	<b>394,847</b>	<b>416,897</b>	<b>424,841</b>	<b>424,841</b>	
<b>Total Budget Net of Allocations</b>	<b>401,787</b>	<b>391,667</b>	<b>369,295</b>	<b>361,995</b>	<b>386,660</b>	<b>375,087</b>	<b>396,799</b>	<b>403,647</b>	<b>403,647</b>	<b>-</b>

	<b>FY2019 BUDGETED</b>	<b>FY2020 BUDGETED</b>	<b>FY2021 BUDGETED</b>	<b>FY2022 BUDGETED</b>	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>	<b>FY2023 FIN COM REC</b>
Position	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Finance Director	1	0.25	0.25	0.25	0.25	0.25	
Town Accountant		1	1	1	1	1	
Assistant 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>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>0</b>

**FISCAL YEAR 2023**  
**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					-
Albano Rego (1732)	Town Accountant	2/9/2022	11	5	61,053				61,053
Albano Rego (1732)	Town Accountant	2/9/2023	11	6	39,500				39,500
Nicole Doyle (1357)	Assistant Accountant	7/1/2022	7	2	65,526		1,000		66,526
Virginia Paiva (1576)	Senior Account Clerk,	12/10/2021	B1	4	19,543				19,543
Virginia Paiva (1576)	Senior Account Clerk,	12/10/2022	B1	5	26,254				26,254
<b>Total Regular Salaries</b>					<b>211,876</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>212,876</b>

**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
<b>Total Temporary Part-Time Salaries</b>					<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>

**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>					<b>236,876</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>237,876</b>
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**FISCAL YEAR 2023**  
**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					-
Albano Rego (1732)	Town Accountant	2/9/2022	11	5	61,053				61,053
Albano Rego (1732)	Town Accountant	2/9/2023	11	6	39,500				39,500
Nicole Doyle (1357)	Assistant Accountant	7/1/2022	7	2	65,526		1,000		66,526
Virginia Paiva (1576)	Senior Account Clerk,	12/10/2021	B1	4	19,543				19,543
Virginia Paiva (1576)	Senior Account Clerk,	12/10/2022	B1	5	26,254				26,254
<b>Total Regular Salaries</b>					<b>211,876</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>212,876</b>

**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
<b>Total Temporary Part-Time Salaries</b>					<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>

**Sick-Buy Back**

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

<b>Department Total</b>				<b>236,876</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>237,876</b>
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**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	103,360	1,000	103		104,463
Pamela Alfano		8/8/2021					1,445		1,445
Nicole Doyle	Assistant Accountant	1/7/2020	7	1	62,522		1,000		63,522
Virginia Paiva (23.2)	Senior Account Clerk,	12/10/2019	B1	3	18,224				17,823
Virginia Paiva (29.0)	Senior Account Clerk,	12/10/2020	B1	4	24,099				23,569
<b>Total Regular Salaries</b>					<b>208,205</b>	<b>1,000</b>	<b>2,548</b>	<b>-</b>	<b>210,822</b>

*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
<b>Total Temporary Part-Time Salaries</b>					<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>

*Sick-Buy Back*

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

<b>Department Total</b>					<b>233,205</b>	<b>1,000</b>	<b>2,548</b>	<b>-</b>	<b>235,822</b>
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<b>Department Total</b>					<b>233,205</b>	<b>1,000</b>	<b>2,548</b>	<b>-</b>	<b>235,822</b>
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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
<b>Subtotal</b>					<b>192,544</b>	<b>1,000</b>	<b>1,372</b>	<b>-</b>	<b>194,916</b>
<b>Total Regular Salaries</b>					<b>192,544</b>	<b>1,000</b>	<b>1,372</b>	<b>-</b>	<b>194,916</b>

*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				40,779				40,779
<b>Total Temporary Part-Time Salaries</b>					<b>40,779</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,779</b>

*Sick-Buy Back*

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

<b>Department Total</b>					<b>233,323</b>	<b>1,000</b>	<b>1,372</b>	<b>-</b>	<b>235,695</b>
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**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5240 Repairs and Maintenance*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
1,522	1,019	1,360	702	1,360	1,542	1,360	<b>1,360</b>	<b>1,360</b>

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

Contract ends 7/31/2023

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5270 Lease and Contracts*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2023 DEPT REQ	FY2023 TM REC
1,687	1,681	1,681	1,681	1,681	1,681	1,681	<b>1,681</b>	<b>1,681</b>

Ricoh lease 140.07/month 1,681 1,681

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

Contract ends 7/31/2023

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5310 Professional Services*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
-	-	-	-	-	-	-	-	-

*Total 5310 Professional Services:* - -

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5340 Communications*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
-	-	-	-	-	-	-	-	-

**(Finance Director Cellphone Moved to Town Hall Budget)**

*Total 5340 Communications:* - -

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5420 Office Supplies*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
2,800	2,474	2,807	1,925	2,800	1,806	2,800	<b>2,800</b>	<b>2,800</b>

Copy Paper  
Misc. Supplies (binders, file folders, labels, pens, etc.) 2,800 2,800

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



**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5501 Munis Software*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
156,755	156,622	159,720	157,771	164,332	160,881	169,083	<b>174,973</b>	<b>174,973</b>

1.89%

0.73%

2.89%

1.97%

2.89%

3.48%

Current  
163080.84 X 3%=

41,993.32

167,973

167,973

Munis Support  
Munis Training

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:

167,973.27

\$7K for upgrade support if needed

7,000

7,000

Total 5501 Munis Software:

174,973

174,973

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5701 Travel*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
2,506	1,168	706	205	7	-	2,506	<b>2,506</b>	<b>2,506</b>

Annual school 2 people @ \$550 per person (\$100 for mileage and \$450 for lodging)

Summer Conference 2 person @ \$585 per person (\$110 for mileage and \$475 for lodging)

Fall Conference 3 people @ \$50 per person for mileage

Miscellaneous mileage 150 miles @ \$0.575

2,506 2,506

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

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5703 Dues and Memberships*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
170	240	275	275	275	275	275	275	275

MMAAAA	Town Acct (\$80), Asst Town Acct (\$45) & Senior Clerk (\$45)	275	275
EMMAAA	Town Acct, Asst Town Acct & Senior Clerk (\$35 each)		

*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*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
2,300	990	1,040	260	270	200	3,370	<b>3,370</b>	<b>3,370</b>

MMAAA annual school 2 people @ \$355 per person for meals and registration

MMAAA Fall conference 3 people @ \$100 for registration

MMAAA Summer conference 2 person @ \$550 for meals and registration

Miscellaneous seminars, MUNIS, DOR, MSCPA, and MMA

Law class to aide assistant town account in obtaining CGA certification

Boot Camp course to aide assistant town accountant in obtaining CGA certification

3,370 3,370

*Total 5790 Staff Development:*

3,370 3,370

**DESCRIPTION/DETAIL**

**ACCOUNTING**

*5805 Capital Outlay*

FY2019 BUDGETED	FY2019 EXPENDED	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	<b>FY2023 DEPT REQ</b>	<b>FY2023 TM REC</b>
-		-		-		-	-	-

- -

*Total 5833 Capital Outlay:* - -



## Town of Tewksbury

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

Al Rego  
Town Accountant

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

### **Accounting**

To: Richard Montuori, Town Manager  
From: Al Rego, Town Accountant  
Re: FY2023 Accounting Budget & Priorities  
Date: November 24, 2021

Attached please find the FY2023 budget request for the Accounting Department.

The FY2023 accounting regular salaries is increasing by approximately .87%, despite the 2.25% rate increase and step increases for staff. This is attributed to the retirement of the former Town Accountant and hiring of myself at lower step. Funding has been included for the services of the Finance Director under the temporary part-time line. The 30+ years of municipal finance experience provided by the Finance Director has helped me tremendously in ramping up quickly on Tewksbury's financial structure. His institutional knowledge is an asset and I would recommend he continues in his role as long as he is willing.

The operating budget increased by 2.72%, attributed to the anticipated 3% increase in yearly Munis Software License; as well support for the upgrade in March of 2022.

The total overall budget increased 1.67% as a result of above.

#### **Unfunded Priorities:**

1. Providing the Assistant Town Accountant with both financial and professional growth in order to retain her for the long-term. In my short time in the town, she has demonstrated her potential and has been invaluable in helping me get up to speed on our day-to-day processes. She has also shown a willingness to listen to feedback and assist me in implementing improvements. If possible, I'd like to skip her from step 2 to step 4 in FY23. **This would be an unfunded increase of \$2,318.10 to the permanent salary line.** This jump will demonstrate we are

- willing to make a commitment to her growth as she goes back to school and works towards municipal finance certificates.
2. Munis PACE Training for all of finance. As you are aware, the town will be upgrading from version 11.3 to 2019 in March of 2022. Within the new system there will be multiple enhancements and functionality. I would like to request additional PACE Training for FY23 for the accounting, assessing and treasury departments. We are all intimately related and having all financial staff trained will lead to Tewksbury being able to fully utilize the system, reduce cost and labor intensive processes, as well as financial errors and time-consuming resolutions. I recommend we purchase 15 days of PACE remote (currently valued at \$13,785) for FY23. **This would be an unfunded increase of \$14,500 (estimated based on current cost structure).**

Kind Regards,

Al Rego  
Town Accountant