



## Town of Tewksbury

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

Al Rego  
Town Accountant

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### **Accounting**

To: Richard Montuori, Town Manager  
From: Al Rego, Town Accountant  
Re: FY2024 Accounting Budget & Priorities  
Date: November 18, 2022

#### **Department Narrative:**

The mission of the Town of Tewksbury Accounting Department is to provide accurate and timely financial information to local, State and Federal government officials, residents, and vendors. In accordance with Massachusetts General Laws and Generally Accepted Accounting Principles (GAAP), the Tewksbury accounting department strives to provide detailed analysis of data, making projections intended to guide local officials through the fiscal process, audit results for completeness and within statutory regulations. The department also ensures that all Town departments are operating within approved statutory appropriations. The accounting department also strives to serve departments, local officials and residents with any complex questions related to the town's financials.

The Munis Financial System upgrade from version 11.3 to 2019.1 was successfully implemented in March of 2022. The accounting department will also be looking to win the Government Finance Officers Association (GFOA) excellence award for its financial reporting for the fiscal year 2022 and beyond. The 2022 audit and financial reporting will be completed by end of December 2022, and thus far, there are no material issues, nor do I anticipate any being identified.

#### **Budget Narrative:**

The FY2024 accounting regular salaries are increasing 7.4% due to cost-of-living increases and step increases for staff. Funding has been included for the services of the part-time Finance Director under the temporary part-time line to support as needed.

The overall operating budget decreased -8.0%. This is mostly attributed to the town's Munis Financial Software upgrade from version 11.3 to 2019.1 being successfully implemented in March of 2022. Lease & Contracts, Travel and Dues line budgets increased due to the following: Rico lease contract expiration in July 2023 and increased hotel and milage costs. However, these increases were offset with decreases in other areas of the accounting budget.

The total overall accounting budget decreased -0.6% due to the above.

**Unfunded Priorities:**

This fiscal year I only have one priority. Although the accounting budget decreased, I have requested \$20,000 for training, module evaluation and implementation. I can absorb this in my current budget request without increasing my budget.

However, I would like to request an additional \$30,000, to bring that amount to \$50,000. This would be an increase of 5.8% to my overall FY24 budget if approved. I'd like this to be a standard amount in the accounting budget going forward. The upgraded software is robust and having this additional funding would allow me the flexibility to evaluate staff training needs, module upgrades, and implementation without going to town meetings. This amount would allow for approximately two module upgrades per fiscal year. My plan would be to decrease this amount over the next couple of fiscal years as I evaluate the needs of the town related to the Munis Software. The enhancements will provide increased efficiency for financial operations as well as increased controls.

Thank you for your consideration and continued support.

Kind Regards,

Al Rego  
Town Accountant

<b>ACCOUNTING</b>	FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	FY2024 FIN COM REC
<i>Salaries</i>										
5111 Regular Salaries	184,336	184,265	194,916	193,390	245,822	234,883	217,029	233,173	233,173	
5120 Temp Part-Time Salaries	36,220	33,762	40,779	35,073	40,000	36,991	25,000	25,000	25,000	
5160 Sick Leave Buy-Back	-	-	-	-	-	-	-	-	-	
<b>Total Salaries</b>	<b>220,556</b>	<b>218,026</b>	<b>235,695</b>	<b>228,463</b>	<b>285,822</b>	<b>271,874</b>	<b>242,029</b>	<b>258,173</b>	<b>258,173</b>	
Water Enterprise Fund Allocation	(5,159)	(5,159)	(5,498)	(5,498)	(5,667)	(5,667)	(5,947)	(6,454)	(6,454)	
Sewer Enterprise Fund Allocation	(5,159)	(5,159)	(5,498)	(5,498)	(5,667)	(5,667)	(5,947)	(6,454)	(6,454)	
<b>Total Salaries Net of Allocations</b>	<b>210,238</b>	<b>207,708</b>	<b>224,699</b>	<b>217,467</b>	<b>274,488</b>	<b>260,540</b>	<b>230,135</b>	<b>245,265</b>	<b>245,265</b>	
<i>Operating</i>										
5240 Repairs and Maintenance	1,710	702	2,110	1,542	1,808	997	1,360	1,100	1,100	
5270 Lease and Contracts	1,681	1,681	1,681	1,681	1,681	1,681	1,681	2,130	2,130	
5310 Professional Services	-	-	-	-	-	-	-	-	-	
5340 Communications	-	-	-	-	-	-	-	-	-	
5420 Office Supplies	2,807	1,925	2,800	1,806	2,800	1,688	2,800	1,800	1,800	
5429 Computer Equipment/Software	-	-	-	-	-	-	-	-	-	
5501 Munis Software	165,913	157,771	172,473	160,881	180,675	169,976	221,395	204,072	204,072	
5701 Travel	706	205	7	-	2,506	732	2,506	2,770	2,770	
5703 Dues	275	275	275	275	275	275	275	350	350	
5790 Staff Development	1,040	260	270	200	3,370	1,570	3,370	2,080	2,080	
<b>Total Operating</b>	<b>174,132</b>	<b>162,818</b>	<b>179,616</b>	<b>166,384</b>	<b>193,115</b>	<b>176,920</b>	<b>233,387</b>	<b>214,301</b>	<b>214,302</b>	
Water Enterprise Fund Allocation	(4,266)	(4,266)	(4,382)	(4,382)	(4,382)	(4,382)	(4,650)	(5,358)	(5,358)	
Sewer Enterprise Fund Allocation	(4,266)	(4,266)	(4,382)	(4,382)	(4,382)	(4,382)	(4,650)	(5,358)	(5,358)	
<b>Total Operating Net of Allocations</b>	<b>165,600.21</b>	<b>154,286.44</b>	<b>170,852.40</b>	<b>157,620.22</b>	<b>184,350.54</b>	<b>168,155.96</b>	<b>224,087</b>	<b>203,585</b>	<b>203,586</b>	
<i>Capital Outlay</i>										
5833 Capital Outlay	-	-	-	-	-	-	-	-	-	
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>								
<b>Total Budget</b>	<b>394,688</b>	<b>380,845</b>	<b>415,312</b>	<b>394,847</b>	<b>478,937</b>	<b>448,794</b>	<b>475,417</b>	<b>472,475</b>	<b>472,475</b>	
<b>Total Budget Net of Allocations</b>	<b>375,838</b>	<b>361,995</b>	<b>395,552</b>	<b>375,087</b>	<b>458,839</b>	<b>428,696</b>	<b>454,223</b>	<b>448,851</b>	<b>448,851</b>	<b>-</b>

	FY2020 BUDGETED	FY2021 BUDGETED	FY2022 BUDGETED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	FY2024 FIN COM REC
Position	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Finance Director	0.25	0.25	0.25	0.25	0.25	0.25	
Town Accountant	1	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>3.25</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 2024**  
**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		13	10					-
Albano Rego (1732)	Town Accountant	7/1/2023	11	7	106,985				106,985
									-
Nicole Doyle (1357)	Assistant Accountant	7/1/2023	8	2	73,032		1,000		74,032
Christine Connelly (18)	Senior Account Clerk,	10/11/2022	B1	6	15,555				15,555
Christine Connelly (18)	Senior Account Clerk,	10/11/2023	B1	7	36,601				36,601
<b>Total Regular Salaries</b>					<b>232,173</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>233,173</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>257,173</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>258,173</b>
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**FISCAL YEAR 2024**  
**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		13	10					-
Albano Rego (1732)	Town Accountant	7/1/2023	11	7	106,985				106,985
									-
Nicole Doyle (1357)	Assistant Accountant	7/1/2023	8	2	73,032		1,000		74,032
Christine Connelly (1812)	Senior Account Clerk,	10/11/2022	B1	6	15,555				15,555
Christine Connelly (1812)	Senior Account Clerk,	10/11/2023	B1	7	36,601				36,601
<b>Total Regular Salaries</b>					<b>232,173</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>233,173</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>Department Total</b>					<b>257,173</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>258,173</b>
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**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	8	1	69,680		1,000		70,680
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>216,029</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>217,029</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>241,029</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>242,029</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
Al Rego	Town Accountant	2/9/2022	11	5	34,757				34,757
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	18,954				18,954
Virginia Paiva (29.0)	Senior Account Clerk,	12/10/2020	B1	4	22,681				22,681
<b>Total Regular Salaries</b>					<b>242,274</b>	<b>1,000</b>	<b>2,548</b>	<b>-</b>	<b>245,822</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				40,000				40,000
<b>Total Temporary Part-Time Salaries</b>					<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</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>282,274</b>	<b>1,000</b>	<b>2,548</b>	<b>-</b>	<b>285,822</b>
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**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5240 Repairs and Maintenance*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	<b>FY2024 DEPT REQ</b>	<b>FY2024 TM REC</b>
1,710	702	2,110	1,542	1,808	997	1,360	<b>1,100</b>	<b>1,100</b>

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

1,100 1,100

*Total 5240 Repairs and Maintenance:*

1,100 1,100

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5270 Lease and Contracts*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC
1,681	1,681	1,681	1,681	1,681	1,681	1,681	2,130	2,130

Ricoh lease increased from 140.07/month  
to 177.48/month 177.48 2,130 \$ 2,130

*Total 5270 Leases and contracts:* 2,130 2,130

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5310 Professional Services*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	<b>FY2024 DEPT REQ</b>	<b>FY2024 TM REC</b>	
-	-	-	-	-	-	-	-	-	
							A1 Datashred \$75 per quarter	300	<b>300</b>
							<i>Total 5310 Professional Services:</i>	300	300

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5340 Communications*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC
-	-	-	-	-	-	-	-	-

*Total 5340 Communications:* - -



**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5429 Computer Equipment and Software*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	<b>FY2024 DEPT REQ</b>	<b>FY2024 TM REC</b>
-	-	-	-	-	-	-	-	-

*Total 5429 Computer Equipment:* - -

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5501 Munis Software*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	<b>FY2024 DEPT REQ</b>	<b>FY2024 TM REC</b>
165,913	157,771	172,473	160,881	180,675	169,976	221,395	<b>204,072</b>	<b>204,072</b>

There is an annual increase of 5% for the software program  
 Current Cost: \$ 167,973

176,372 176,372

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

20,000 20,000

Saas Incease for Cash Mangement

7,700 7,700

Total 5501 Munis Software:

204,072 204,072

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5701 Travel*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	<b>FY2024 DEPT REQ</b>	<b>FY2024 TM REC</b>
706	205	7	-	2,506	732	2,506	<b>2,770</b>	<b>2,770</b>

Annual school 2 people @ \$650 per person (\$100 for mileage and \$550 for lodging) 2,770 2,770  
 Summer Conference 2 person @ \$585 per person (\$110 for mileage and \$475 for lodging)  
 Fall Conference 2 people @ \$50 per person for mileage  
 Miscellaneous mileage 150 miles @ \$0.625

MMAA	1300	Annual School						
MILE	200	Annual School				<i>Total 5701 Travel:</i>	2,770	2,770

MMAA	1170	Summer Conference						
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LODGING	100	Fall Conference						
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	2770	Increase due to pricing increase of hotels						
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**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5703 Dues and Memberships*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	<b>FY2024 DEPT REQ</b>	<b>FY2024 TM REC</b>
275	275	275	275	275	275	275	<b>350</b>	<b>350</b>

MMAAAA	Town Acct (\$80), Asst Town Acct (\$45)	125	125
GFOA	Town Acct (\$225)	225	225
Increase due to GFOA			

*Total 5703 Dues and Memberships:* 350 350

**DESCRIPTION/DETAIL**

**ACCOUNTING OPERATING**

*5790 Staff Development*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	<b>FY2024 DEPT REQ</b>	<b>FY2024 TM REC</b>
1,040	260	270	200	3,370	1,570	3,370	<b>2,080</b>	<b>2,080</b>

MMAAA annual school 2 people @ \$355 per person for meals and registration	710	710
MMAAA Fall conference 2 people @ \$100 for registration	200	200
MMAAA Summer conference 2 person @ \$585 for meals and registration	1,170	1,170
<i>Total 5790 Staff Development:</i>	2,080	2,080

**DESCRIPTION/DETAIL**

**ACCOUNTING**

*5805 Capital Outlay*

FY2020 BUDGETED	FY2020 EXPENDED	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	<b>FY2024 DEPT REQ</b>	<b>FY2024 TM REC</b>
-		-		-		-	-	-

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*Total 5833 Capital Outlay:* - -