



Town of Tewksbury

Town Hall Annex
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Tewksbury, MA. 01876

Al Rego
Town Accountant

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Accounting

To: Richard Montuori, Town Manager
From: Al Rego, Town Accountant
Re: FY2025 Accounting Budget & Priorities
Date: November 20, 2023

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 strives to serve departments, local officials and residents with any complex questions related to the town's financials.

The accounting department won the Government Finance Officers Association (GFOA) excellence award for its financial reporting for the fiscal year 2022 on 10/30/2023. The 2023 audit and financial reporting will be issued over the coming weeks as feedback from GFOA is incorporated into a finalized FY23 report. Thus far, there are no material issues, nor do I anticipate any being identified.

Budget Narrative:

The FY2025 accounting regular salaries are increasing 2.2% due to step increases for staff. Funding has been included for the services of the part-time Finance Director under the temporary part-time line and has been reduced to meet current needs.

The overall operating budget increased 1.2%. This is mostly attributed to increased cost of maintaining upgraded Munis software.

The total overall accounting budget decreased -1.5% due to the above.

Unfunded Priorities:

I do not have any unfunded priorities this year. The major initiative heading into FY25 is to complete implementing cash management module so we can retire QuickBooks application as well as utilize the technology to reconcile cash more efficiently with added increased controls.

Thank you for your consideration and continued support.

Kind Regards,

Al Rego
Town Accountant

ACCOUNTING	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	FY2025 FIN COM REC
<i>Salaries</i>										
5111 Regular Salaries	194,916	193,390	245,822	234,883	215,297	209,859	233,173	238,294	238,294	
5120 Temp Part-Time Salaries	40,779	35,073	40,000	36,991	26,732	26,732	25,000	10,000	10,000	
5160 Sick Leave Buy-Back	-	-	-	-	-	-	-	-	-	
Total Salaries	235,695	228,463	285,822	271,874	242,029	236,592	258,173	248,294	248,294	
Water Enterprise Fund Allocation	(5,498)	(5,498)	(5,667)	(5,667)	(5,947)	(5,947)	(6,454)	(6,207)	(6,207)	
Sewer Enterprise Fund Allocation	(5,498)	(5,498)	(5,667)	(5,667)	(5,947)	(5,947)	(6,454)	(6,207)	(6,207)	
Total Salaries Net of Allocations	224,699	217,467	274,488	260,540	230,135	224,698	245,265	235,880	235,880	
<i>Operating</i>										
5240 Repairs and Maintenance	2,110	1,542	1,808	997	1,360	768	1,100	1,100	1,100	
5270 Lease and Contracts	1,681	1,681	1,681	1,681	1,681	1,681	2,130	1,844	1,844	
5310 Professional Services	-	-	-	-	300	279	-	-	-	
5340 Communications	-	-	-	-	-	-	-	-	-	
5420 Office Supplies	2,800	1,806	2,800	1,688	2,638	1,900	1,800	1,800	1,800	
5429 Computer Equipment/Software	-	-	-	-	-	-	-	-	-	
5501 Munis Software	172,473	160,881	180,675	169,976	222,135	216,609	204,072	207,008	207,008	
5701 Travel	7	-	2,506	732	2,506	741	2,770	2,770	2,770	
5703 Dues	275	275	275	275	350	350	350	350	350	
5790 Staff Development	270	200	3,370	1,570	3,370	300	2,080	2,080	2,080	
Total Operating	179,616	166,384	193,115	176,920	234,340	222,628	214,302	216,952	216,952	
Water Enterprise Fund Allocation	(4,382)	(4,382)	(4,382)	(4,382)	(4,650)	(4,650)	(5,358)	(5,424)	(5,424)	
Sewer Enterprise Fund Allocation	(4,382)	(4,382)	(4,382)	(4,382)	(4,650)	(4,650)	(5,358)	(5,424)	(5,424)	
Total Operating Net of Allocations	170,852.40	157,620.22	184,350.54	168,155.96	225,039.56	213,327.93	203,586	206,104	206,104	
<i>Capital Outlay</i>										
5833 Capital Outlay	-	-	-	-	-	-	-	-	-	
Total Capital Outlay	-	-								
Total Budget	415,312	394,847	478,937	448,794	476,369	459,220	472,475	465,245	465,245	
Total Budget Net of Allocations	395,552	375,087	458,839	428,696	455,175	438,026	448,851	441,983	441,983	-

	FY2021 BUDGETED	FY2022 BUDGETED	FY2023 BUDGETED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	FY2025 FIN COM REC
Position	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Finance Director	0.25	0.25	0.25	0.25	0.1	0.1	
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	
Total Staffing	3.25	3.25	3.25	3.25	3.1	3.1	0

FISCAL YEAR 2025
ACCOUNTING DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED

Regular Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
									-
Albano Rego (1732)	Town Accountant	7/1/2024	11	8	109,649				109,649
									-
Nicole Doyle (1357)	Assistant Accountant	7/1/2024	8	3	74,867		1,000		75,867
									-
Christine Connelly (1812)	Senior Account Clerk,	10/11/2024	B1	7	52,778				52,778
									-
Total Regular Salaries					237,294	-	1,000	-	238,294

Temporary Part-Time Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
									-
Ron Florino	Finance Director				10,000				10,000
Total Temporary Part-Time Salaries					10,000	-	-	-	10,000

Sick-Buy Back

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

Department Total					247,294	-	1,000	-	248,294
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**FISCAL YEAR 2025
ACCOUNTING DEPARTMENT SALARY INFORMATION DEPARTMENT REQUEST**

Regular Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Certification	Longevity \$	Wage Def.	Total Salary
									-
Albano Rego (1732)	Town Accountant	7/1/2024	11	8	109,649				109,649
									-
Nicole Doyle (1357)	Assistant Accountant	7/1/2024	8	3	74,867		1,000		75,867
									-
Christine Connelly (1812)	Senior Account Clerk,	10/11/2024	B1	7	52,778				52,778
									-
Total Regular Salaries					237,294	-	1,000	-	238,294

Temporary Part-Time Salaries

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
									-
Ron Florino	Finance Director				10,000				10,000
Total Temporary Part-Time Salaries					10,000	-	-	-	10,000

Sick-Buy Back

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

Department Total					247,294	-	1,000	-	248,294
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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
Total Regular Salaries					232,173	-	1,000	-	233,173

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					257,173	-	1,000	-	258,173
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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	24,521				24,521
Total Regular Salaries					214,297	-	1,000	-	215,297

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				26,732				26,732
Total Temporary Part-Time Salaries					26,732	-	-	-	26,732

Sick-Buy Back

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

Department Total					241,029	-	1,000	-	242,029
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DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5240 Repairs and Maintenance

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
2,110	1,542	1,808	997	1,360	768	1,100	1,100	1,100

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

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
1,681	1,681	1,681	1,681	1,681	1,681	2,130	1,844	1,844

Ricoh lease 153.66/month
 60 Month 153.66 1,844 \$ 1,844

Total 5270 Leases and contracts: 1,844 1,844

Contract was negotiated and finalized after the budget was finalized.

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5310 Professional Services

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
-	-	-	-	300	279	-	-	-

Total 5310 Professional Services: - -

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5340 Communications

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
-	-	-	-	-	-	-	-	-

Total 5340 Communications: - -

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5420 Office Supplies

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
2,800	1,806	2,800	1,688	2,638	1,900	1,800	1,800	1,800

Copy paper and Misc. Supplies (binders, file folders, labels, pens, etc.)

1,800

1,800

Total 5420 Office Supplies

1,800

1,800

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5501 Munis Software

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
172,473	160,881	180,675	169,976	222,135	216,609	204,072	207,008	207,008

There is an annual increase of 15% for the software program

Current Cost:	\$	41,994	\$	167,975.76				
	\$	48,302	\$	193,207.88			193,208	193,208
				15.02%				

PACE 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

8,800 8,800

Additional training or module upgrade

5,000 5,000

Total 5501 Munis Software:

207,008 207,008

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5701 Travel

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
7	-	2,506	732	2,506	741	2,770	2,770	2,770

Annual school 2 people @ \$650 per person (\$100 for mileage and \$550 for lodging)	1,300	1,300
Summer Conference 2 person @ \$585 per person (\$110 for mileage and \$475 for lodging)	1,170	1,170
Fall Conference 2 people @ \$50 per person for mileage	100	100
Miscellaneous mileage 200 miles @ \$0.655	200	200

MMAA Mile	1300 200	Annual School				<i>Total 5701 Travel:</i>	2,770	2,770
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MMAA	1170	Summer Conference
	100	Fall Conference

2770

DESCRIPTION/DETAIL

ACCOUNTING OPERATING

5703 Dues and Memberships

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
275	275	275	275	350	350	350	350	350

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

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
270	200	3,370	1,570	3,370	300	2,080	2,080	2,080

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

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
-		-		-		-	-	-

- -

Total 5833 Capital Outlay: - -