



**FY2014 Accomplishments - Comptroller****Outcome #1 - Meet All Statutory Requirements****Target****Result****Strategy #1. File necessary reports accurately and on schedule**

File Free Cash certification; Schedule A and other required reports within required time frame

Sep/Oct 2013 Completed - ongoing annual objective

Issue audited CAFR, without any audit qualifications within 6 months of fiscal year end.

Nov/Dec 2013 Completed - ongoing annual objective

**Outcome #2: Fully Automated Financial System****Target****Result****Strategy #1. Work with Treasury and Financial Information Systems Depts**

Work with Treasurer's Office to develop formal monthly unclaimed check reconciliation process

Nov 2013 Completed - ongoing objective

Work with IT in development of bridge between MUNIS utility billing receivables and Finance Plus GL module

Dec 2013 In process of reallocating funding to hire consultant to develop bridge

**Outcome #3: Improved documentation of City financial procedures****Target****Result****Strategy #1. Work w/Chief Financial Officer and Audit Advisory Committee**

Document policies and procedures and provide support to accounting system users

Ongoing Completed &amp; posted on Comptroller's web site page

Develop understanding of new GASB 68 financial reporting requirements for pension system

Ongoing New pension actuary selected - ongoing implementation

**Outcome #4: Cash Receipts & Disbursement Risk Assessment****Target****Result****Strategy #1. Work with Finance Committee and Audit Subcommittee**

Assist committees in development of RFP for financial audit services

Sep 2013 Completed

Select independent financial auditors for next five year period

Mar 2013 Completed

**Outcome #5: Realization of all Vendor Early Payment Discounts****Target****Result****Strategy #1. Process all Invoices within 30 days of Receipt**

Identify all Prompt Pay Vendors

Ongoing Ongoing

Inform personnel when discounts are missed

Ongoing Ongoing

Process all vendor invoices within 30 days - one week from receipt of approved invoices from departments

Ongoing Completed - ongoing objective

**FY2015 Desired Outcomes - Comptroller****Outcome #1 - Meet All Statutory and Market Reporting Requirements****Target****Strategy #1. File necessary reports accurately and on schedule**

File Free Cash certification; Schedule A and other required reports within required time frame	Sep/Oct 2014
Issue audited CAFR, without any audit qualifications within 6 months of fiscal year end.	Nov/Dec 2014
Implement new GASB 68 financial reporting requirements for retirement system	Jun 2015
Issue quarterly interim financial reports for all City funds and account groups within 30 days of quarter end	Ongoing
Issue monthly financial reports for all major City funds within 20 days of month end	Ongoing
Work with the OPEB trustees in getting all OPEB assets invested with the PRIM Board	Jul 1, 2014

**Outcome #2: Fully Automated Financial System****Target****Strategy #1. Work with Treasury and Financial Information Systems Depts**

Work with IT in development of bridge between MUNIS utility billing cash redistribution batches and Finance Plus GL module	Jun 2015
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**Outcome #3: Improved documentation of City financial procedures****Target****Strategy #1. Work w/Chief Financial Officer and Audit Advisory Committee**

Document policies and procedures and provide support to accounting system users	Ongoing
Document monthly, quarterly, and annual financial closing procedures with the Comptroller's Office	Dec 2014

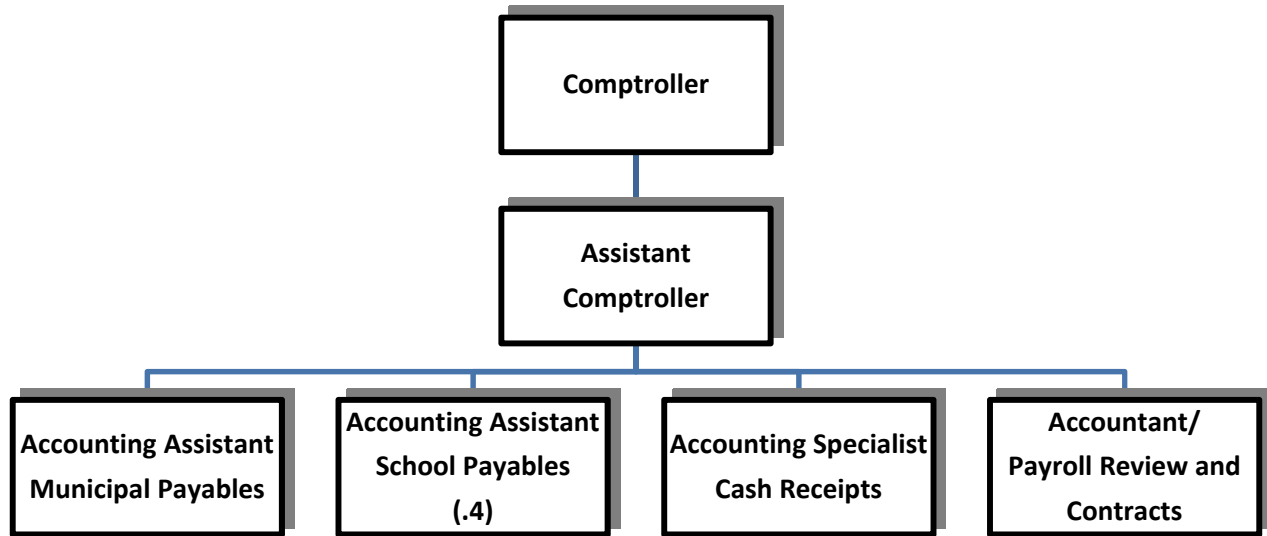
**Outcome #4: Cash Receipts & Disbursement Risk Assessment****Target****Strategy #1. Work with Finance Committee and Audit Subcommittee**

Assist committees in development of a framework for risk assessment monitoring, with initial project focus of cash receipt collections	Ongoing
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**Outcome #5: Realization of all Vendor Early Payment Discounts****Target****Strategy #1. Process all Invoices within 30 days of Receipt**

Identify all Prompt Pay Vendors	Ongoing
Inform personnel when discounts are missed	Ongoing
Process all vendor invoices within 30 days - one week from receipt of approved invoices from departments	Ongoing

# COMPTROLLER



FUND: 01 - GENERAL FUND  
DEPARTMENT: 104 - COMPTROLLER

CITY OF NEWTON BUDGET  
DEPARTMENT LEGAL LEVEL OF CONTROL

	ACTUAL 2012	ACTUAL 2013	AMENDED 2014	YTD 4/22/2014	RECOMMENDED 2015	CHANGE 2014 to 2015
<b>DEPARTMENT SUMMARY</b>						
51 - PERSONAL SERVICES	582,138	584,550	624,635	679,317	642,807	18,172
52 - EXPENSES	1,485,875	1,655,978	1,714,848	1,608,385	4,332,105	2,617,257
59 - OTHER FINANCING USES	3,557,512	4,955,232	4,456,919	4,456,919	2,460,000	-1,996,919
57 - FRINGE BENEFITS	25,168,651	25,641,375	27,639,579	23,970,070	29,332,415	1,692,836
<b>TOTAL DEPARTMENT</b>	<b>30,794,176</b>	<b>32,837,135</b>	<b>34,435,980</b>	<b>30,714,691</b>	<b>36,767,326</b>	<b>2,331,346</b>
<b>COMPTROLLER</b>						
51 - PERSONAL SERVICES	399,762	397,060	422,739	319,293	434,689	11,950
52 - EXPENSES	77,092	81,265	87,420	86,208	97,850	10,430
57 - FRINGE BENEFITS	70,620	66,465	75,336	59,050	77,425	2,089
<b>TOTAL COMPTROLLER</b>	<b>547,473</b>	<b>544,791</b>	<b>585,495</b>	<b>464,551</b>	<b>609,964</b>	<b>24,469</b>
<b>RETIREMENT</b>						
51 - PERSONAL SERVICES	182,376	187,490	201,896	360,025	208,117	6,222
52 - EXPENSES	72,225	73,550	76,050	76,050	76,505	455
57 - FRINGE BENEFITS	25,098,031	25,574,910	27,564,243	23,911,020	29,254,990	1,690,747
<b>TOTAL RETIREMENT</b>	<b>25,352,632</b>	<b>25,835,951</b>	<b>27,842,189</b>	<b>24,347,094</b>	<b>29,539,612</b>	<b>1,697,423</b>
<b>WORKERS COMPENSATION</b>						
52 - EXPENSES	899,375	1,050,643	859,752	859,752	1,200,000	340,248
<b>TOTAL WORKERS COMPENSATION</b>	<b>899,375</b>	<b>1,050,643</b>	<b>859,752</b>	<b>859,752</b>	<b>1,200,000</b>	<b>340,248</b>
<b>PROPERTY INSURANCE</b>						
52 - EXPENSES	437,184	450,520	455,550	441,959	457,750	2,200
<b>TOTAL PROPERTY INSURANCE</b>	<b>437,184</b>	<b>450,520</b>	<b>455,550</b>	<b>441,959</b>	<b>457,750</b>	<b>2,200</b>
<b>RESERVE FUNDS</b>						
52 - EXPENSES	0	0	236,076	144,416	2,500,000	2,263,924
<b>TOTAL RESERVE FUNDS</b>	<b>0</b>	<b>0</b>	<b>236,076</b>	<b>144,416</b>	<b>2,500,000</b>	<b>2,263,924</b>
<b>INTER-FUND TRANSFERS</b>						
59 - OTHER FINANCING USES	3,557,512	4,955,232	4,456,919	4,456,919	2,460,000	-1,996,919
<b>TOTAL INTER-FUND TRANSFERS</b>	<b>3,557,512</b>	<b>4,955,232</b>	<b>4,456,919</b>	<b>4,456,919</b>	<b>2,460,000</b>	<b>-1,996,919</b>

FUND: 01 - GENERAL FUND  
DEPARTMENT: 104 - COMPTROLLER

CITY OF NEWTON BUDGET  
DEPARTMENTAL DETAIL

	ACTUAL FY2012	ACTUAL FY2013	AMENDED 2014	YTD 4/22/2014	RECOMMENDED 2015	CHANGE 2014 to 2015	
<b>104 - COMPTROLLER</b>							
<b>0110401 - COMPTROLLER</b>							
<b>PERSONAL SERVICES</b>							
511001	FULL TIME SALARIES	365,584	356,561	379,537	298,175	390,316	10,779
511101	PART TIME < 20 HRS/WK	25,003	27,611	39,252	19,842	40,323	1,071
514001	LONGEVITY	4,925	3,729	3,450	775	3,550	100
515003	SPECIAL LEAVE BUY BAC	0	6,000	0	0	0	0
515005	BONUSES	3,750	0	0	0	0	0
515006	VACATION BUY BACK	0	2,659	0	0	0	0
515102	CLEANING ALLOWANCE	500	500	500	500	500	0
<b>TOTAL PERSONAL SERVICES</b>		<b>399,762</b>	<b>397,060</b>	<b>422,739</b>	<b>319,293</b>	<b>434,689</b>	<b>11,950</b>
<b>EXPENSES</b>							
52401	OFFICE EQUIPMENT R-M	144	281	0	0	0	0
530201	AUDITING SERVICES	71,800	76,100	82,500	82,500	80,000	-2,500
530222	ACTUARIAL SERVICES	0	0	0	0	11,500	11,500
5319	TRAINING EXPENSES	474	754	1,050	744	2,500	1,450
53401	TELEPHONE	331	323	350	235	350	0
5341	POSTAGE	197	155	200	86	200	0
5342	PRINTING	1,034	951	520	333	500	-20
5420	OFFICE SUPPLIES	849	737	977	591	1,300	323
5585	COMPUTER SUPPLIES	1,036	653	323	319	0	-323
5730	DUES & SUBSCRIPTIONS	1,228	1,312	1,500	1,400	1,500	0
<b>TOTAL EXPENSES</b>		<b>77,092</b>	<b>81,265</b>	<b>87,420</b>	<b>86,208</b>	<b>97,850</b>	<b>10,430</b>
<b>FRINGE BENEFITS</b>							
57DENTAL	DENTAL INSURANCE	806	746	822	649	862	40
57HLTH	HEALTH INSURANCE	65,795	61,128	69,352	54,472	70,812	1,460
57LIFE	BASIC LIFE INSURANCE	184	123	114	85	114	0
57MEDA	MEDICARE PAYROLL TAX	3,835	4,468	5,048	3,845	5,637	589
<b>TOTAL FRINGE BENEFITS</b>		<b>70,620</b>	<b>66,465</b>	<b>75,336</b>	<b>59,050</b>	<b>77,425</b>	<b>2,089</b>
<b>TOTAL COMPTROLLER</b>		<b>547,473</b>	<b>544,791</b>	<b>585,495</b>	<b>464,551</b>	<b>609,964</b>	<b>24,469</b>

<b>CITY OF NEWTON BUDGET DEPARTMENTAL DETAIL</b>
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	ACTUAL FY2012	ACTUAL FY2013	AMENDED 2014	YTD 4/22/2014	RECOMMENDED 2015	CHANGE 2014 to 2015
<b>0110491 - RETIREMENT</b>						
<b>PERSONAL SERVICES</b>						
511001 FULL TIME SALARIES	179,226	185,440	190,549	340,415	196,532	5,982
514001 LONGEVITY	1,650	2,050	2,150	12,386	11,586	9,436
514006 EXCEPTIONAL SVS PAY	0	0	9,197	7,223	0	-9,197
515005 BONUSES	1,500	0	0	0	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>182,376</b>	<b>187,490</b>	<b>201,896</b>	<b>360,025</b>	<b>208,117</b>	<b>6,222</b>
<b>EXPENSES</b>						
5713 RETIREMENT EXPENSE F	72,225	73,550	76,050	76,050	76,505	455
<b>TOTAL EXPENSES</b>	<b>72,225</b>	<b>73,550</b>	<b>76,050</b>	<b>76,050</b>	<b>76,505</b>	<b>455</b>
<b>FRINGE BENEFITS</b>						
5707 NCRS PENSION CONTB	15,461,199	15,893,751	17,351,418	17,351,418	18,834,395	1,482,977
5708 NON CONTRIB PENS BEN	298,065	283,143	282,005	211,378	286,684	4,679
5721 32B 9A 1/2 HLTH PREMIUM	0	6,882	12,017	12,016	0	-12,017
57DENTAL DENTAL INSURANCE	626	614	639	504	670	31
57HLTH HEALTH INSURANCE	8,413,629	8,473,324	8,966,123	6,301,217	9,211,200	245,077
57LIFE BASIC LIFE INSURANCE	44,414	43,965	44,114	31,975	44,114	0
57MEDA MEDICARE PAYROLL TAX	1,119	1,112	2,927	893	2,927	0
57MEDB MEDICARE PART B REIMB	878,980	872,118	880,000	1,620	875,000	-5,000
57OPEB OPEB CONTRIBUTION	0	0	25,000	0	0	-25,000
<b>TOTAL FRINGE BENEFITS</b>	<b>25,098,031</b>	<b>25,574,910</b>	<b>27,564,243</b>	<b>23,911,020</b>	<b>29,254,990</b>	<b>1,690,747</b>
<b>TOTAL RETIREMENT</b>	<b>25,352,632</b>	<b>25,835,951</b>	<b>27,842,189</b>	<b>24,347,094</b>	<b>29,539,612</b>	<b>1,697,423</b>
<b>0110492 - WORKERS COMPENSATION</b>						
<b>EXPENSES</b>						
575007 WORKERS COMP INSURA	899,375	1,050,643	859,752	859,752	1,200,000	340,248
<b>TOTAL EXPENSES</b>	<b>899,375</b>	<b>1,050,643</b>	<b>859,752</b>	<b>859,752</b>	<b>1,200,000</b>	<b>340,248</b>
<b>TOTAL WORKERS COMPENSATION</b>	<b>899,375</b>	<b>1,050,643</b>	<b>859,752</b>	<b>859,752</b>	<b>1,200,000</b>	<b>340,248</b>
<b>0110494 - PROPERTY INSURANCE</b>						
<b>EXPENSES</b>						
575001 PROPERTY INSURANCE	432,081	445,592	449,750	436,409	457,250	7,500
575004 FINE ARTS INSURANCE	0	0	500	250	500	0
575005 EMPLOYEE HONESTY BO	5,103	4,928	5,300	5,300	0	-5,300
<b>TOTAL EXPENSES</b>	<b>437,184</b>	<b>450,520</b>	<b>455,550</b>	<b>441,959</b>	<b>457,750</b>	<b>2,200</b>
<b>TOTAL PROPERTY INSURANCE</b>	<b>437,184</b>	<b>450,520</b>	<b>455,550</b>	<b>441,959</b>	<b>457,750</b>	<b>2,200</b>
<b>0110498 - RESERVE FUNDS</b>						
<b>EXPENSES</b>						
5790 CURRENT YEAR RESERVE	0	0	236,076	144,416	500,000	263,924
5794 BUDGET RESERVE/SNOW	0	0	0	0	2,000,000	2,000,000
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>236,076</b>	<b>144,416</b>	<b>2,500,000</b>	<b>2,263,924</b>
<b>TOTAL RESERVE FUNDS</b>	<b>0</b>	<b>0</b>	<b>236,076</b>	<b>144,416</b>	<b>2,500,000</b>	<b>2,263,924</b>

<b>CITY OF NEWTON BUDGET DEPARTMENTAL DETAIL</b>
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	ACTUAL FY2012	ACTUAL FY2013	AMENDED 2014	YTD 4/22/2014	RECOMMENDED 2015	CHANGE 2014 to 2015
<b>0110499 - INTER-FUND TRANSFERS</b>						
<b>OTHER FINANCING USES</b>						
5922A TRANSF-RAINY DAY STAB	3,500,000	4,850,000	2,000,000	2,000,000	0	-2,000,000
593038 TRANSF-MUNI BLDG IMP F	0	82,988	40,000	40,000	0	-40,000
593039 TRANSF-CAP STABL FUND	57,512	22,244	2,400,000	2,400,000	2,460,000	60,000
593042 TRANSF-WC FUND	0	0	16,919	16,919	0	-16,919
<b>TOTAL OTHER FINANCING USES</b>	<b>3,557,512</b>	<b>4,955,232</b>	<b>4,456,919</b>	<b>4,456,919</b>	<b>2,460,000</b>	<b>-1,996,919</b>
<b>TOTAL INTER-FUND TRANSFERS</b>	<b>3,557,512</b>	<b>4,955,232</b>	<b>4,456,919</b>	<b>4,456,919</b>	<b>2,460,000</b>	<b>-1,996,919</b>
<b>TOTAL COMPROLLER</b>	<b>30,794,176</b>	<b>32,837,135</b>	<b>34,435,980</b>	<b>30,714,691</b>	<b>36,767,326</b>	<b>2,331,346</b>



FUND: 01 - GENERAL FUND  
DEPARTMENT: 104 - COMPTROLLER

**CITY OF NEWTON BUDGET  
PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	2014			2015		
		RANGE	FTE	SALARY	RANGE	FTE	SALARY
511001	ACCOUNTANT	H07	1.0	62,131	H07	1.00	63,995
	ACCOUNTING ASSIST	S06	1.0	52,957	S06	1.00	54,281
	ACCOUNTING SPECIALIST	H06	1.0	57,065	H06	1.00	58,776
	ASSISTANT COMPTROLLER	H09	1.0	72,335	H09	1.00	74,505
	COMPTROLLER	H13	1.0	134,717	H13	1.00	138,759
	ADMIN ASSISTANT	XXX	1.0	76,294	XXX	1.00	78,583
	DIRECTOR RETIREMENT	XXX	1.0	114,514	XXX	1.00	117,949
	<b>Account Totals:</b>		<b>7.0</b>	<b>570,012</b>		<b>7.00</b>	<b>586,848</b>
511101	PART TIME ACCOUNTING CL	QQQ	0.3	20,000	QQQ	0.30	20,000
	SEASONAL CLERK	S06	0.4	19,585	S06	0.40	20,323
	<b>Account Totals:</b>		<b>0.7</b>	<b>39,585</b>		<b>0.70</b>	<b>40,323</b>
	<b>Report Totals:</b>		<b>7.7</b>	<b>609,596</b>		<b>7.70</b>	<b>627,171</b>