

# **Budget Office**

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**BUDGET**

<b>Budget Highlights</b>	<b>FY 2014/15 Actual</b>	<b>FY 2015/16 Adopted</b>	<b>FY 2015/16 Amended</b>	<b>FY 2016/17 Recomm'd</b>	<b>% Change from Adopted FY 2015/16</b>
Employee Expense	241,467	252,197	252,197	264,134	4.7%
Supplies and Services	13,014	19,328	19,328	27,513	42.3%
Machinery and Equipment	1,280	-	-	5,608	0.0%
<b>Total</b>	<b>255,761</b>	<b>271,525</b>	<b>271,525</b>	<b>297,255</b>	<b>9.5%</b>
<b>Resources</b>					
Administrative OH Recharges	115,980	85,084	85,084	109,936	29.2%
<b>Total</b>	<b>115,980</b>	<b>85,084</b>	<b>85,084</b>	<b>109,936</b>	<b>29.2%</b>
Property Tax Support	139,781	186,441	186,441	187,319	878
Percent Increase (Decrease)					0.47%
<b>Personnel - Authorized FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	

**Improvement Package Summary**

**1 of 4**

This improvement package would provide funds for the purchase of a computer tablet for the Senior Budget Analyst. This would allow the Senior Budget Analyst to have access to files remotely and take notes electronically at the many meetings that this position attends on a daily basis.

Related Cost: \$ 1,083 Tax Funds – Non-Recurring

**Recommend - Yes**

Related Cost: \$ 120 Tax Funds – Recurring

Related Revenue: \$ 114 – Sanitary Sewer User Fees – Non-Recurring

Related Revenue: \$ 40 – Stormwater User Fees – Non-Recurring

Related Revenue: \$ 21 – Parking User Fees – Non-Recurring

Related Revenue: \$ 156– Refuse User Fees – Non-Recurring

Related Revenue: \$ 64 – Landfill User Fees – Non-Recurring

Related Revenue: \$ 13 – Sanitary Sewer User Fees – Recurring

Related Revenue: \$ 4 – Stormwater User Fees – Recurring

Related Revenue: \$ 2 – Parking User Fees – Recurring

Related Revenue: \$ 17– Refuse User Fees – Recurring

Related Revenue: \$ 7 – Landfill User Fees – Recurring

Net Property Tax Cost: \$ 765

Property Tax Impact: +\$.0003/+0.00%

Activity: Budget

**2 of 4**

This improvement package would provide funds for the purchase of a smart phone for the Senior Budget Analyst. This would allow the Senior Budget Analyst to have access to the daily calendar and conduct work on a work phone rather than a personal cell phone. The Senior Budget Analyst is

involved in many high level projects including the Flood Mitigation Program, Bee Branch Watershed Project and numerous budget related projects.

Related Cost: \$ 475 Tax Funds – Non-Recurring **Recommend - Yes**  
Related Cost: \$ 744 Tax Funds – Recurring  
Related Revenue: \$ 50 – Sanitary Sewer User Fees – Non-Recurring  
Related Revenue: \$ 18 – Stormwater User Fees – Non-Recurring  
Related Revenue: \$ 9 – Parking User Fees – Non-Recurring  
Related Revenue: \$ 69– Refuse User Fees – Non-Recurring  
Related Revenue: \$ 28 – Landfill User Fees – Non-Recurring  
Related Revenue: \$ 78 – Sanitary Sewer User Fees – Recurring  
Related Revenue: \$ 28 – Stormwater User Fees – Recurring  
Related Revenue: \$ 14 – Parking User Fees – Recurring  
Related Revenue: \$ 107– Refuse User Fees – Recurring  
Related Revenue: \$ 44 – Landfill User Fees – Recurring  
Net Property Tax Cost: \$ 774  
Property Tax Impact: +\$.0003/+0.00%  
Activity: Budget

### 3 of 4

This improvement package would provide funds for the purchase of a web based software program to replace the custom spreadsheet based program currently used to print the five-year capital improvement program budget book. The current method of printing the capital improvement program budget book is becoming increasingly unreliable due to the many updates to Microsoft Excel that have happened over the past fifteen years. The customized program currently used is inefficient because the budget documents are now produced electronically and this causes budget staff to spend too much additional time correcting formatting on each project sheet. In addition, a new software program would allow the addition of charts, graphs and pictures to be included with each project sheet. The recurring renewal of the software would be \$2,025 in FY 2018 in addition to the \$150 for three hours of technical support.

Related Cost: \$ 4,050 Tax Funds – Non-Recurring **Recommend - Yes**  
Related Cost: \$ 150 Tax Funds – Recurring  
Related Revenue: \$426– Sanitary Sewer User Fees – Non-Recurring  
Related Revenue: \$151 – Stormwater User Fees – Non-Recurring  
Related Revenue: \$ 78 – Parking User Fees – Non-Recurring  
Related Revenue: \$585– Refuse User Fees – Non-Recurring  
Related Revenue: \$240 – Landfill User Fees – Non-Recurring  
Related Revenue: \$ 16– Sanitary Sewer User Fees – Recurring  
Related Revenue: \$ 6 – Stormwater User Fees – Recurring  
Related Revenue: \$ 3 – Parking User Fees – Recurring  
Related Revenue: \$ 22– Refuse User Fees – Recurring  
Related Revenue: \$ 9 – Landfill User Fees – Recurring  
Net Property Tax Cost: \$ 2,664  
Property Tax Impact: +\$.0011/+0.01%  
Activity: Budget

**4 of 4**

This improvement package would provide funds for additional community engagement on the budget process. These additional funds would allow for the expansion of input meetings to other areas of the community. The additional funds would purchase refreshments, rental of meeting space, additional ads including newspaper, radio and local magazines, and the purchase of additional kiosks.

Related Cost: \$ 5,000 Tax Funds – Recurring

**Recommend - Yes**

Related Revenue: \$526 – Sanitary Sewer User Fees – Recurring

Related Revenue: \$186 – Stormwater User Fees – Recurring

Related Revenue: \$ 96 – Parking User Fees – Recurring

Related Revenue: \$722 – Refuse User Fees – Recurring

Related Revenue: \$297 – Landfill User Fees – Recurring

Net Property Tax Cost: \$ 3,173

Property Tax Impact: +\$.0013/+0.01%

Activity: Budget

**Significant Line Items at Maintenance Level**  
**(Without Recommended Improvement Packages)**

**Employee Expense**

1. FY 2017 employee expense reflects a 2.5% wage package increase.
2. The Iowa Public Employee Retirement System (IPERS) City contribution remains at 8.93% and the employee contribution remains at 6.18% in FY 2017.
3. The City portion of health insurance expense increased from \$1,040 in FY 2016 to \$1,325 in FY 2017 per month per contract, resulting in an increase of \$6,840 (27.40%).

**Supplies & Services**

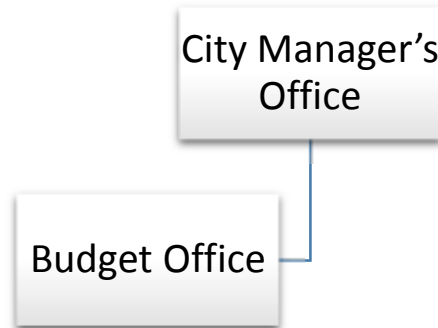
4. Copying increased from \$20 in FY 2016 to \$150 in FY 2017 based on FY 2015 plus 2%.
5. Legal Notices and Ads increased from \$2,000 in FY 2016 to \$3,500 in FY 2017 based on FY 2015 actual and an increase for additional community engagement. This line item represents the publication of newspaper ads for the public budget meetings and publication of public hearing notices.
6. Dues and Memberships increased from \$400 in FY 2016 to \$750 in FY 2017 based on actual cost for two memberships for the Government Finance Officers Association.
7. Software License increased from \$0 in FY 2016 to \$512 in FY 2017 based on the cost of software for presentation of Portable Document Format documents on the City's website and the cost of the software that tracks usage of the new multifunction in City Manager's Office.
8. Internet Services decreased from \$480 in FY 2016 to \$120 FY 2017 due to a new contract negotiated for data plans for tablets which reduced the monthly cost from \$40 per month per device to \$10 per month per device.

## Revenue

9. Revenue received from Enterprise Funds for administrative overhead charges has increased from \$85,084 in FY 2016 to \$102,464 in FY 2017 due to additional capacity in the Sanitary Sewer Fund.

# BUDGET OFFICE

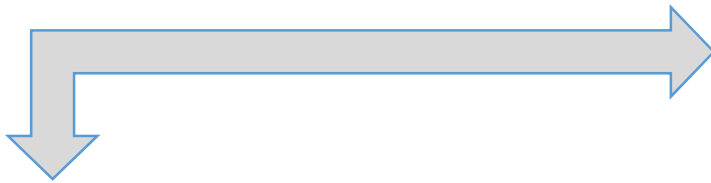
The Budget Office is responsible for establishing a fiscal plan to guide the allocation of resources and to provide analysis of financial and performance information to City Council, management, City Departments and the citizens to maintain fiscal integrity and accountability, as well as to support effective decision making.



## SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

### PLANNING

The Budget Office works with all City Departments and Divisions to ensure adequate funding to carry out City Planning Initiatives.



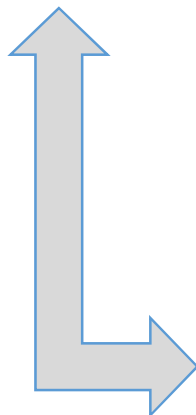
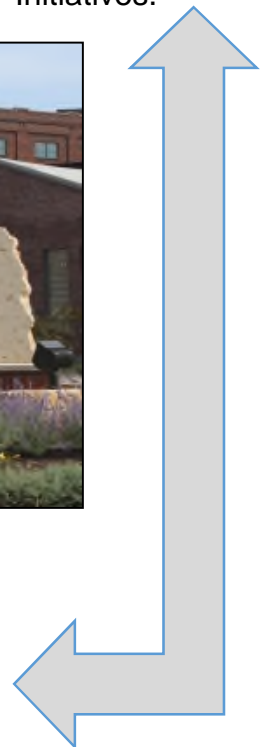
### PEOPLE

The Budget Office encourages citizens to participate in the budget process starting with the annual citizen budget meeting with the City Manager, budget hearings with the City Council and through the City's WebQA application.

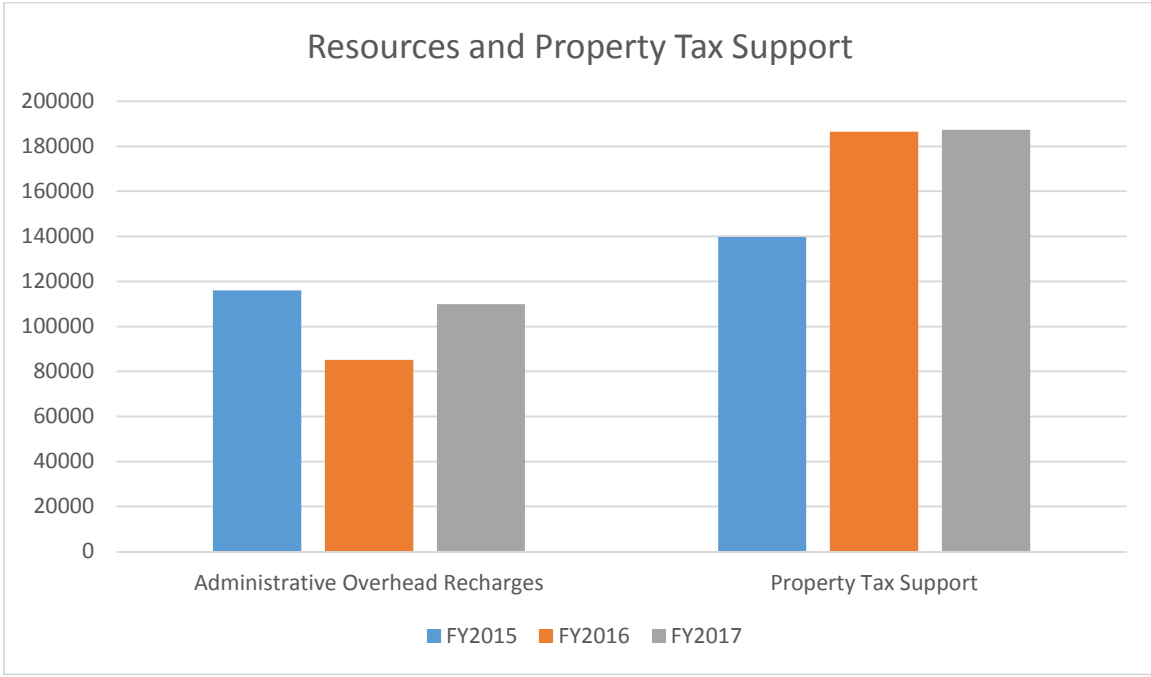


### PARTNERSHIPS

To maintain budgetary compliance, the Budget Office works with State and County agencies including the State of Iowa and Dubuque County. In addition, the Budget Office works with Bond Counsel, a Financial Advisor and the Finance Department.

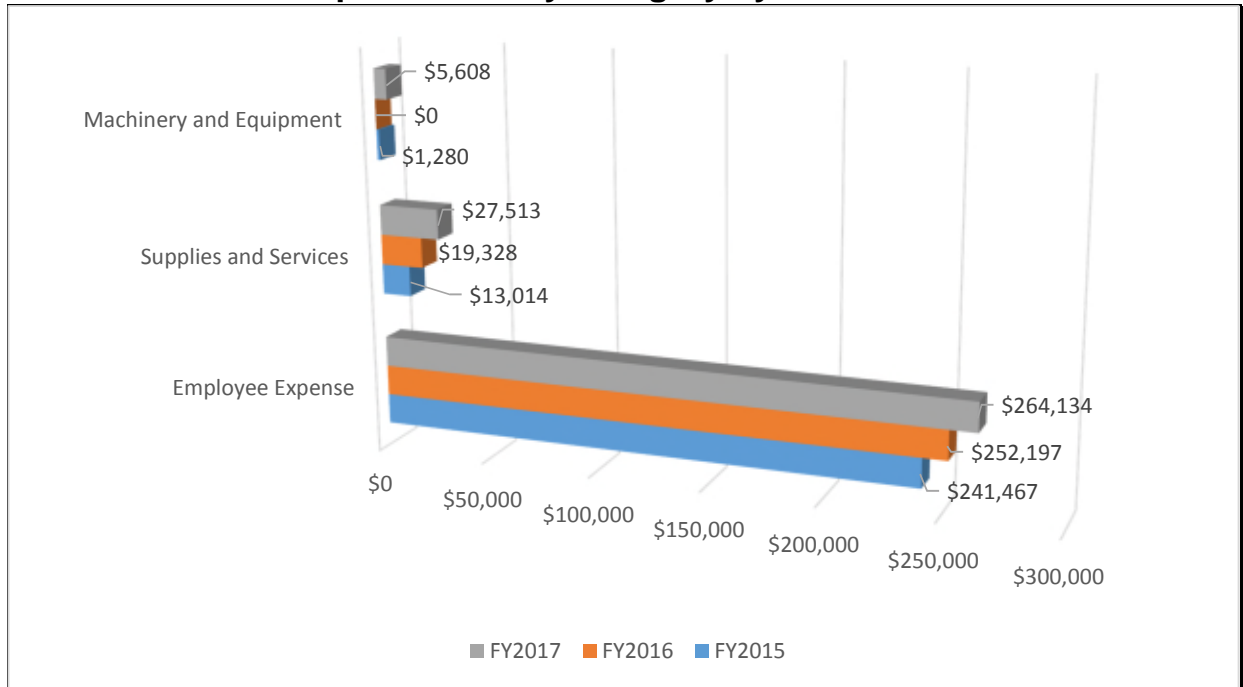


# BUDGET OFFICE



The City Manager’s Office is supported by 2.00 full-time equivalent employees, which accounts for 89% of the department expense as seen below. Overall, the departments’ expenses are expected to increase by 9% in FY 2017 compared to FY 2016.

## Expenditures by Category by Fiscal Year





# BUDGET OFFICE

## Overview

The Budget Office is responsible for the overall preparation, development, reconciliation, compliance and implementation of the City’s annual operating and five-year capital budgets. Included in this work is the development of all budget reporting guidelines, debt issuance and compliance with Local and State reporting requirements.

In addition, the Budget Office coordinates with various city departments with reporting and filing obligations of alternative funding sources such as grants and user fees. Maintenance of the five-year financial plan is critical in providing decision makers with strategic financial information. Budget staff regularly monitor and report on operating and capital budget activities, as well as report on debt related activities.

Budget Position Summary	
	FY 2015/16 FTE’s
Budget Director	1.00
Senior Budget Analyst	1.00
<b>Total Full-Time Equivalent Employee’s</b>	<b>2.00</b>

## Highlights of the Past Year

- Piloted a new community engagement process that built the foundation for an expanded community budget input process for Fiscal Year 2018.
- Implemented a debt reduction plan in conjunction with the City Manager’s Office
- Launched the open data website that allows the public to access the budget by line item at <http://dollarsandcents.cityofdubuque.org>.



# BUDGET OFFICE

## Future Initiatives

- Implement a new Capital Improvement Project tracking and reporting software
- Expand performance measure reporting to include real time reporting to the public through open data.
- Creating efficiencies through technology

## Performance Measures

### Budget Office – Activity Statement

Establish a fiscal plan to guide the allocation of resources and to provide analysis of financial and performance information to City departments, management, Council and the citizens to maintain fiscal integrity and accountability of City operations.

### Goal: Financially Responsible & High Performance Organization

#### **Outcome #1: The City of Dubuque maintains its financial reliability by receive a bond rating no lower than Aa2 on City general obligation bonds**

*A bond credit rating is an indicator of the City's overall financial strength, the amount of debt, the fund balance reserves and the confidence in the City's revenue stream. Bond ratings indicate long-range planning and sustainability. AAA rated bonds are considered the safest for investors, with the least risk of default.*

	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Projected
Retain Aa2 Bond Rating	Aa2	Aa3	Aa3

Things we are doing to regain our Aa2 rating:

- Implementing a debt reduction strategy
- Continue to increase the General Fund Reserve each year (\$500,000) until we reach a consistent 20% of operating revenues. The City started this in FY 2015.
- Pursuing alternative financing, mainly through State Revolving Fund Loans to receive lower interest rates for projects.
- Strategically planning for Capital Improvement Projects in the next 5 years that use current revenue received instead of borrowing.



# BUDGET OFFICE

**Outcome #2:** The public will be knowledgeable about the City's budget and is provided several means to obtain information about how their tax dollars are being spent.

The budget office launched a pilot program in FY 2016 that allowed citizen's multiple opportunities to participate in the budget process for FY 2017.

- Kiosks were put up around the city with a survey asking what citizen's would like to see in the budget.
- The survey was also available online
- Meetings were held and presentations were given at neighborhood meetings to allow more public engagement in the budget process.
- All responses and suggestions were incorporated into the FY 2017 budget hearings for City Council.



This pilot program has set the foundation for more community engagement for the FY 2018 budget process. This process will start in the summer of 2016; prior to setting City Council Goals and Priorities so they have more guidance from the public at the very beginning of the Process.

**Citizen Impact:** *This will help streamline the budget process allowing for more public input, engagement and transparency.*

## Receive the Government Finance Officers Association Distinguished Budget Presentation Award

*In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operating guide, as a financial plan and a communications device.*

✓ **The City of Dubuque has received this award for the past eight years.**

This award recognizes that the budget office is providing budget policies and documents that are understandable and meaningful to the public.

**Performance Measures:** The GFOA has a special recognition for outstanding performance measure reporting during the budget process. Our goal is to receive this recognition in the next two years through the new reporting available with open data.

**Recommended Operating Revenue Budget - Department Total  
68 - BUDGET**

<b>Fund</b>	<b>Account</b>	<b>Account Title</b>	<b>FY14 Actual Revenue</b>	<b>FY15 Actual Revenue</b>	<b>FY16 Adopted Budget</b>	<b>FY17 Recomm'd Budget</b>
100	59610	FR WPC OPERATING	23,593	27,598	14,459	33,949
100	59620	FR STORMWATER OPERATING	909	5,473	10,092	10,859
100	59630	FR PARKING OPERATING	4,177	4,899	5,206	5,602
100	59640	FR WATER UTILITY	22,773	26,797	0	0
100	59670	FR REFUSE COLLECTION	31,923	35,723	39,217	42,193
100	59940	FR DMASWA	13,530	15,490	16,110	17,333
<b>59 - TRANSFER IN AND INTERNAL</b>			<b>96,905</b>	<b>115,980</b>	<b>85,084</b>	<b>109,936</b>
<b>68 - BUDGET TOTAL</b>			<b>96,905</b>	<b>115,980</b>	<b>85,084</b>	<b>109,936</b>

## Recommended Operating Expenditure Budget - Department Total 68 - BUDGET

Fund	Account	Account Title	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY 17 Recomm'd Budget
100	61010	FULL-TIME EMPLOYEES	185,696	181,711	193,971	198,166
100	61092	VACATION PAYOFF	0	515	0	0
100	61310	IPERS	16,583	16,227	17,322	17,874
100	61320	SOCIAL SECURITY	13,729	13,627	14,839	15,160
100	61410	HEALTH INSURANCE	28,881	28,560	24,960	31,800
100	61415	WORKMENS' COMPENSATION	743	693	717	737
100	61416	LIFE INSURANCE	147	135	388	397
<b>61 - WAGES AND BENEFITS</b>			<b>245,779</b>	<b>241,467</b>	<b>252,197</b>	<b>264,134</b>
100	62010	OFFICE SUPPLIES	112	197	150	200
100	62030	POSTAGE AND SHIPPING	14	0	100	50
100	62090	PRINTING & BINDING	416	0	500	500
100	62110	COPYING/REPRODUCTION	20	147	20	150
100	62130	LEGAL NOTICES & ADS	1,850	7,256	2,000	3,500
100	62140	PROMOTION	0	0	0	5,000
100	62170	SUBSCRIPTIONS-BOOKS-MAPS	59	0	100	100
100	62190	DUES & MEMBERSHIPS	198	748	400	750
100	62206	PROPERTY INSURANCE	142	166	178	173
100	62208	GENERAL LIABILITY INSURAN	1,202	1,200	1,278	1,341
100	62310	TRAVEL-CONFERENCES	3,055	291	8,500	8,500
100	62320	TRAVEL-CITY BUSINESS	92	226	310	310
100	62360	EDUCATION & TRAINING	70	95	200	200
100	62421	TELEPHONE	735	750	735	1,439
100	62436	RENTAL OF SPACE	888	888	888	888
100	62660	DATA PROCESSING	802	949	989	1,010
100	62663	SOFTWARE LICENSE EXP	14	57	0	662
100	62667	INTERNET SERVICES	0	0	480	240
100	62716	CONSULTANT SERVICES	1,140	0	0	0
100	62736	CATERING SERVICES	2,485	44	2,500	2,500
<b>62 - SUPPLIES AND SERVICES</b>			<b>13,293</b>	<b>13,014</b>	<b>19,328</b>	<b>27,513</b>
100	71120	PERIPHERALS, COMPUTER	0	760	0	1,083
100	71123	SOFTWARE	0	512	0	4,050
100	72418	TELEPHONE RELATED	0	8	0	475
<b>71 - EQUIPMENT</b>			<b>0</b>	<b>1,280</b>	<b>0</b>	<b>5,608</b>
<b>68 - BUDGET TOTAL</b>			<b>259,071</b>	<b>255,761</b>	<b>271,525</b>	<b>297,255</b>

## Recommended Expenditure Budget Report by Activity & Funding Source 68 - BUDGET

### BUDGET - 72400

**FUNDING SOURCE: GENERAL**

Account	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Recomm'd Budget
EQUIPMENT	0	1,280	0	5,608
SUPPLIES AND SERVICES	13,293	13,014	19,328	27,513
WAGES AND BENEFITS	245,779	241,467	252,197	264,134
<b>BUDGET</b>	<b>259,071</b>	<b>255,761</b>	<b>271,525</b>	<b>297,255</b>
<b>BUDGET TOTAL</b>	<b>\$259,071.43</b>	<b>\$255,761.32</b>	<b>\$271,525.00</b>	<b>\$297,255.00</b>

CITY OF DUBUQUE, IOWA  
 DEPARTMENT DETAIL - PERSONNEL COMPLEMENT

68 BUDGET DEPT.

FD	JC	WP-GR	JOB CLASS	FY 2015		FY 2016		FY 2017	
				FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
<b>61010 Full Time Employee Expense</b>									
100	1600	GE-42	BUDGET DIRECTOR	1.00	112,505	1.00	112,877	1.00	115,314
100	1215	GE-36	SENIOR BUDGET ANALYST	1.00	80,831	1.00	81,094	1.00	82,852
TOTAL FULL TIME EMPLOYEES				2.00	193,335	2.00	193,971	2.00	198,166
<b>TOTAL BUDGET DEPT</b>				<b>2.00</b>	<b>193,335</b>	<b>2.00</b>	<b>193,971</b>	<b>2.00</b>	<b>198,166</b>

**CITY OF DUBUQUE, IOWA  
ACTIVITY PERSONNEL COMPLEMENT SUMMARY**

Run Date: 01/22/16

ACCT	FD	JC	WP-GR	POSITION CLASS	FY 2015		FY 2016		FY 2017		
					FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	
<b>Budget-General Fund</b>											
10072400	61010	100	9250	GE-42	BUDGET DIRECTOR	1.00	112,505	1.00	112,877	1.00	115,314
10072400	61010	100	1215	GE-36	SENIOR BUDGET ANALYST	1.00	80,831	1.00	81,094	1.00	82,852
					Total	2.00	193,335	2.00	193,971	2.00	198,166
<b>TOTAL BUDGET DEPT.</b>						<b>2.00</b>	<b>193,335</b>	<b>2.00</b>	<b>193,971</b>	<b>2.00</b>	<b>198,166</b>