

Finance

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FINANCE DEPARTMENT

Budget Highlights	FY 2014/15 Actual	FY 2015/16 Adopted	FY 2015/16 Amended	FY 2016/17 Recomm'd	% Change from Adopted FY 2015/16
Employee Expense	1,307,683	1,309,501	1,309,501	1,392,292	6.3%
Supplies and Services	668,364	645,644	645,644	670,578	3.9%
Machinery and Equipment	18,630	7,413	7,413	10,980	48.1%
Non-Expense Accounts	<u>1,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total	1,996,073	1,962,558	1,962,558	2,073,850	5.7%
Abated Debt - Franchise Fee	<u>-</u>	<u>185,089</u>	<u>185,089</u>	<u>208,158</u>	<u>100.0%</u>
Total Expense	1,996,073	2,147,647	2,147,647	2,282,008	6.3%
Miscellaneous Revenue	113,902	42,850	42,850	69,900	63.1%
Overhead & Utility Billing					
Recharges to Enterprise Funds	1,040,230	1,045,145	1,045,145	1,189,011	13.8%
Investment Mgr / Custodial & Financial Service Fees	<u>95,981</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>0.0%</u>
Total revenue	1,250,113	1,182,995	1,182,995	1,353,911	14.4%
Property Tax Support	745,960	964,652	964,652	928,097	(36,555)
Percent Increase (Decrease) with Investment Manager & Banking Fees & Franchise Fee Debt					-3.8%
Percent Increase (Decrease) without Investment Manager & Banking Fees & Franchise Fee Debt					-8.7%
Personnel - Authorized FTE	17.62	17.74	17.74	17.74	

Improvement Package Summary

1 of 5

This improvement level request provides funding to retain a firm to complete a franchise fee audit with utility companies (Alliant, Black Hills, Maquoketa Valley, and Mediacom). The audit will confirm the accuracy of the customers being charged the City franchise fees and the amounts received by the City. There should be no cost additional cost to the City as the normal practice is that the firm conducting the audit retains a percentage (50%) of any underpaid fees recovered during the test year. In 2004 the City hired a firm to audit Mediacom for the test period 1/2/2002 through 12/31/2003. The firm recovered \$34,600 in underpaid franchise fees.

Related Cost: \$ 0 Non-Recurring
 Property Tax Impact: +\$.0000/+.00%
 Activity: Accounting/Payroll/Treasury

Recommend - Yes

2 of 5

This improvement level request provides funding for the purchase of two tablets for Water Meter Service Workers. The tablets would allow the service workers immediate access to customer accounts, improving coordination with Utility Billing staff for processing work orders and collection account follow-up. The tablets would eliminate trips between office and work site to pick up necessary paper documents and assist with afterhours call-in requests for no water, emergency stop box locates and access to customer water meter information.

Related Cost: \$ 1,840 Non-Recurring
Related Cost: \$ 240 Recurring
Total Cost: \$ 2,080
Water and Sanitary Sewer Fees
Activity: Utility Billing

Recommend - Yes

3 of 5

This improvement level request provides funding for increasing the part-time Payroll Coordinator position from 28 hours per week to 30 hours per week. The Payroll Coordinator has averaged between 29.16 to 29.5 hours per week for the past three test years. So far this test year, the position is averaging 31.16 hours. During Fiscal Year 2015, the Payroll Coordinator has had two special payroll audits for Municipal Fire and Police Retirement System of Iowa and the Internal Revenue Service. Special requests for audits and other reporting are becoming more frequent and data requests for legal actions are labor intensive. These legal and audit requests are on demand reports, that have short turn around expectations and cannot be integrated into a normal work schedule. Iowa Public Employees' Retirement System reporting has gone from quarterly to monthly reporting and the State Unemployment reporting has become more detailed. Extra notifications have been implemented for employee wage garnishments and tax levies. Sick leave payouts require more instruction for and editing of departmental time entry and requires more computation and editing for external reporting. Extra training and report tracking will be ongoing for Affordable Care Act requirements. Failure of Affordable Care Act compliance would result in large fines. Fiscal Year 2016 will require extra time to implement and test the Human Resources system upgrade and the employee direct time entry. It is not anticipated that the hours needed to do this job will decrease. This position works closely with personnel and provides payroll expertise to all City departments.

Related Cost: \$ 19,052 Recurring
Property Tax Impact: +\$.0081/+.07%
Activity: Accounting/Payroll/Treasury

Recommend - No

4 of 5

This improvement level request provides funding for a second part-time secretary in Finance (GE-25A for 12 hours per week). This position would support Finance Department operations, including assisting with accounts payable, payroll work, postage, and Utility Billing. This additional part-time secretary will create a job sharing situation where both employees will use same work station and result in no gaps in secretarial coverage in the Finance Department.

Related Cost: \$ 12,299 Recurring
Property Tax Impact: +\$.0052/+.05%
Activity: Accounting/Payroll/Treasury

Recommend - No

5 of 5

This improvement level request provides funding to retain a firm to assist the City in revising utility rate structure for water and sanitary sewer, analyze the current use of the tier system and compare the system to other billing structures used by other cities with the intent to implement a system that provides fair cost recovery to each customer class.

Related Cost: \$ 25,000 Non-Recurring Sanitary Sewer User Fees
Related Cost: \$ 25,000 Non-Recurring Water User Fees
Total Cost: \$ 50,000
Activity: Utility Billing

Recommend - No

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 5.95% 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 \$54,720 (27.40%).
4. FY 2017 is the fifth year that eligible retirees with at least twenty years of continuous service in a full-time position or retired as a result of a disability and are eligible for pension payments from the pension system can receive payment of their sick leave balance with a maximum payment of one-hundred twenty sick days payable bi-weekly over a five year period. Sick leave payout expense of \$9,428 is budgeted in Finance (for two employees) in FY 2017.
5. Overtime expense remains at \$16,122 in FY 2017.

Supplies & Services

6. Postage and Shipping increased from \$126,679 in FY 2016 to \$134,063 in FY 2017 based on FY 2015 actual of \$127,679 plus 5%.
7. Processing Materials increased from \$698 in FY 2016 to \$1,030 in FY 2017 due to adding \$200 for an extra pick-up for shredding material for Utility Billing in FY 2017 and not routinely charging Utility Billing in previous years.
8. Office Equipment Maintenance increased from \$1,300 in FY 2016 to \$2,050 in FY 2017 based on Fiscal Year 2015 actual and the new postage machine using more red ink cartridges and toner.
9. Education and Training decreased from \$8,400 in FY 2016 to \$6,400 in FY 2017 due to removing the additional continuing education approved in FY 2016 for the Accountant that had passed the Certified Public Accountant exam due to the Accountant resigning (-\$2,000).
10. Telephone decreased from \$3,154 in FY 2016 to \$2,178 in FY 2017 due to switching vendors for landlines and renegotiating the contract for cellular phones.

11. Data Processing increased from \$72,918 in FY 2016 to \$74,439 in FY 2017 due to the increase in employee cost of Information Service employees that maintain the City's computers.
12. Credit Card Charge increased from \$35,000 in FY 2016 to \$55,500 in FY 2017 based on FY 2015 actual of \$55,564. The Finance Department absorbs credit card fees for City departments (excluding Library, Landfill, Parking, Airport and Leisure Services). The usage has increased due to the elimination of the credit card fee if the card is used at the counter. For Utility Billing, the usage has increased from 10,214 transactions in FY 2014 to 12,660 transactions in FY 2015. Approximately 56% of this line item is offset with revenue from credit card fees assessed on online credit card transactions.
13. Contractor Services increased from \$65 in FY 2016 to \$400 in FY 2017 based on FY 2015 actual of \$446. This line item represents the cost of a locksmith to gain entry into residences where water is running and the owner cannot be reached. This cost is charged back to the owner of the residence.
14. Audit Services decreased from \$33,125 in FY 2016 to \$28,425 in FY 2017 based on FY 2015 actual of \$28,594.
15. Financial Service Fees increased from \$3,660 in FY 2016 to \$4,600 in FY 2017 based on FY 2015 actual of \$3,783.
16. Bond Paying Agent Fee increased from \$14,675 in FY 2016 to \$15,725 in FY 2017 based on an increase in the number of outstanding bonds.

Machinery & Equipment

17. Equipment replacement items at the maintenance level include (\$2,650):

Accounting/Payroll/Treasury

(1) Smart Phone	\$	480
(2) Chairs	\$	600
(1) Desk Phone	\$	250

Utility Billing/Parking Tickets

(2) Chairs	\$	600
(1) Desk Phone	\$	250
(1) Receipt Printer	\$	300
(1) Calculator	\$	170

Debt Service

18. Debt Service includes the annual debt service payment of \$208,158 on the Series 2016A GO Bond for the Franchise Fee Settlement.

Revenue

19. Penalties increased from \$14,250 in FY 2016 to \$20,350 in FY 2017 based on FY 2015 actual of \$19,473 plus 5% which represents administrative collection fees and administrative fees for tax liens.

20. Credit Card Fee increased from \$25,000 in FY 2016 to \$32,000 in FY 2017 based on FY 2015 actual \$30,953 plus 3%. This revenue offsets 56% of the Credit Card Fees expense line item.
21. Revenue received from Enterprise Funds for Utility Billing and administrative overhead charges has increased from \$1,081,600 in FY 2016 to \$1,169,422 in FY 2017 due to increased capacity in the sanitary sewer fund.

City of Dubuque
FINANCE DEPARTMENT
Organizational Chart

FINANCE DIRECTOR

SECRETARY
PART TIME

ASSISTANT FINANCE DIRECTOR

UTILITY BILLING SUPERVISOR

ACCOUNTANTS
2 FULL TIME

PURCHASING
COORDINATOR

ACCOUNT
CLERKS
2 FULL TIME

PAYROLL
SPECIALIST
PART TIME

INTERN
PART TIME

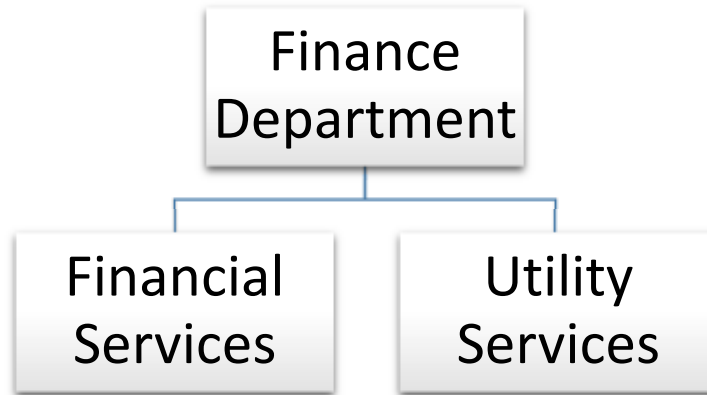
UTILITY
ACCOUNT
CLERK

CASHIERS
5 FULL TIME

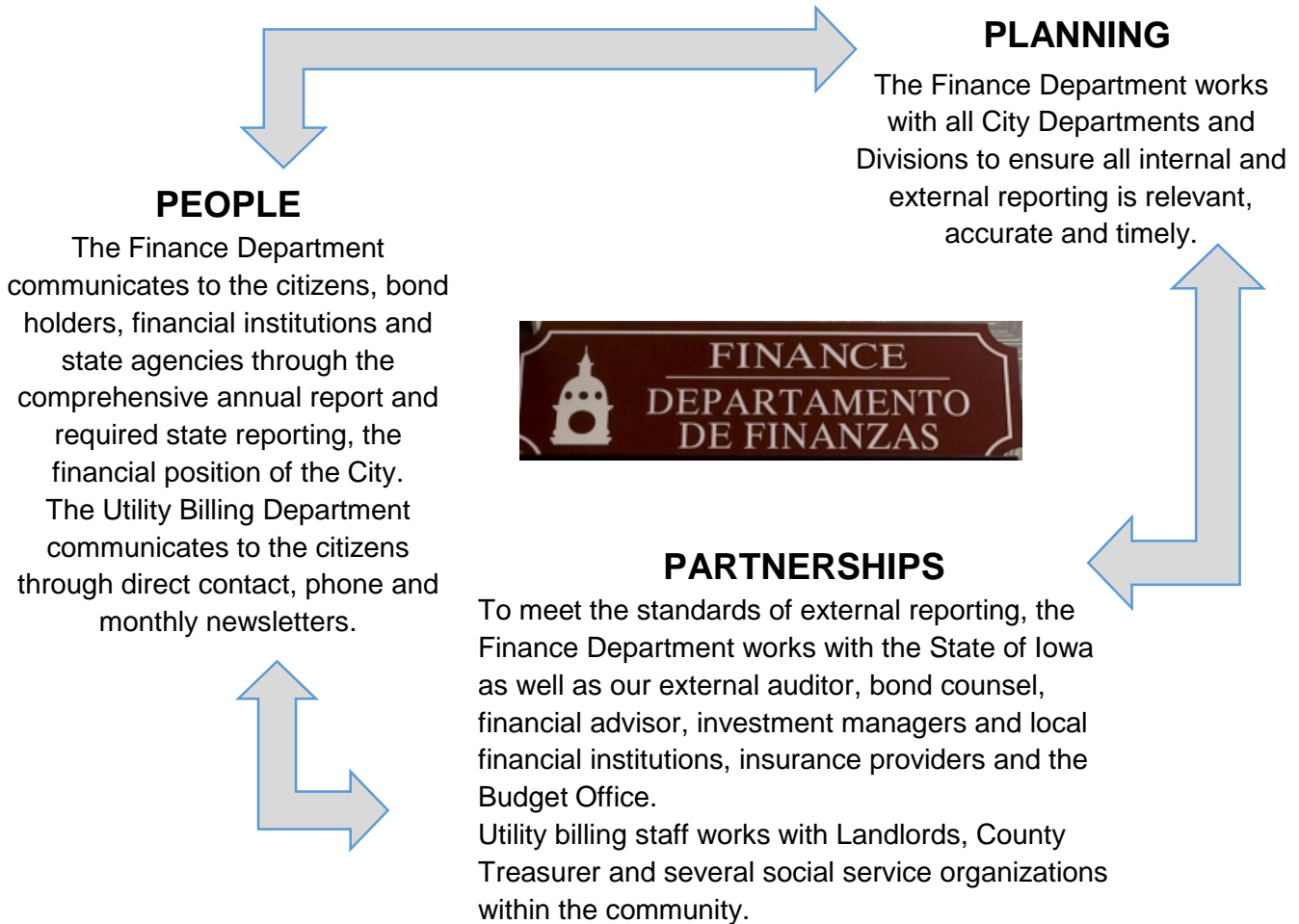
SERVICE
WORKERS
1 FULL TIME
1 PART TIME

FINANCE DEPARTMENT

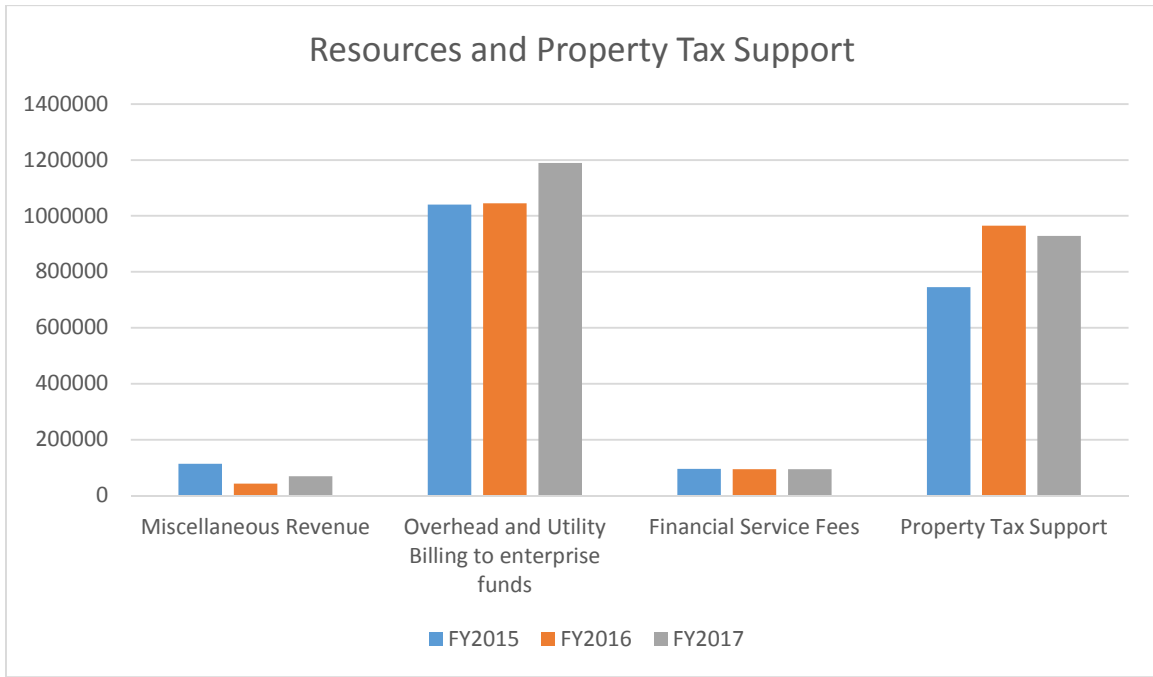
The Finance Department provides the City Council, City Manager, City Departments, Boards and Commissions, other governmental agencies, vendors and the public with reports and financial data that is accurate, timely and meaningful and which satisfies the need for sound fiscal policy formulation, efficient City financial management and full disclosure of City finances.



SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

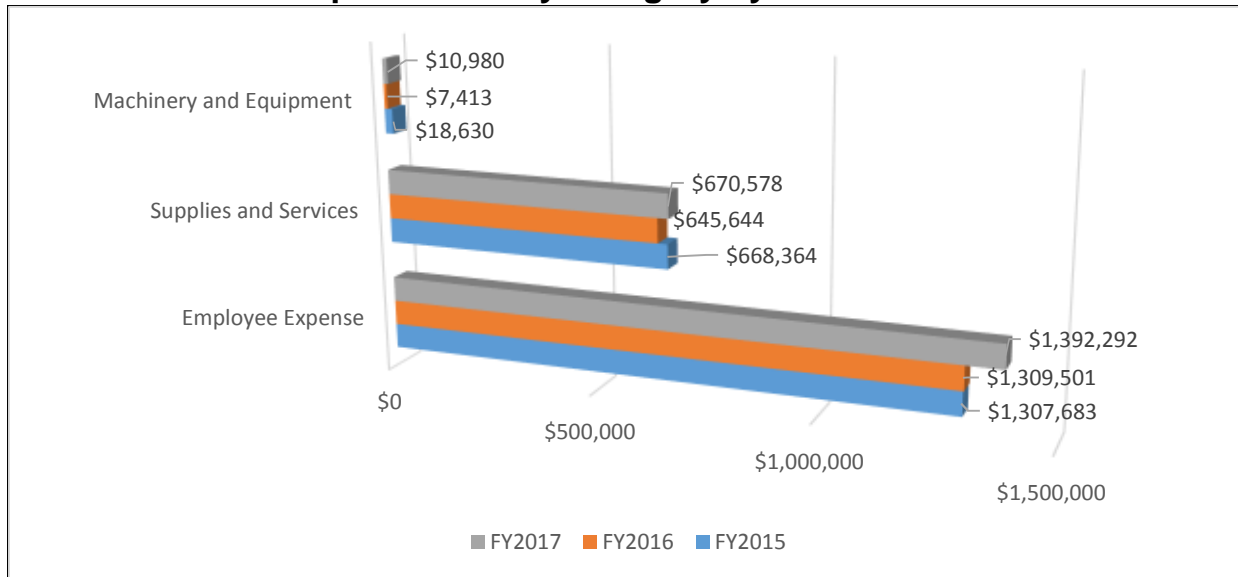


FINANCE DEPARTMENT



The Finance Department is supported by 17.74 full-time equivalent employees, which accounts for 67% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 5% in FY2017.

Expenditures by Category by Fiscal Year



FINANCE DEPARTMENT

Financial Service

Overview

Financial Services provides financial policy, cash management, debt management, accounting, payroll, accounts payable, purchasing, risk management, grant assistance, auditing and reporting for the City of Dubuque.

Administration: Support for all activities in the form of administering the financial functions for the City of Dubuque. Risk management, loss control review, property, machinery and equipment coverage, pollution liability, builders' risk and liability insurance coverage.

Accounting:

- System of recording and summarizing financial transactions and analyzing, verifying and reporting the results.
- Disclose information in an understandable manner, facilitate financial interpretations, opinions and conclusions.
- The chief elements of an accounting system are identifying and classifying, processing and recording, controlling and testing, and summarizing and reporting accounts payable through the use of purchase cards and purchase orders, accounts receivable, payroll and treasury.
- Annual operations are documented and summarized to satisfy reporting needs, expenditures are reviewed and audited, payroll data is assembled, audited and updated for processing into the general ledger system, and both calendar and annual records are maintained for accountability.
- Accounting for Dubuque Initiatives and subsidiaries and Dubuque Metropolitan Area Solid Waste Agency (DMASWA). Accounts receivable for DMASWA.

Grants:

- Review City-wide for timely draws of Federal, State and private grants.
- Prepare reporting for annual single audit requirements of Circular OMB 133.
- Request AmeriCorps grant drawdowns and prepare required reporting.

Treasury: Invest cash, establish custody of all holdings and provide cash to cover normal expenditures, payments on capital projects and debt payments.

Audit/Reporting: Prepare state mandated reports; (Annual Financial Report, Street Financial Report and Outstanding Debt Report), the Comprehensive Annual Financial Report (CAFR) for the City of Dubuque, and the Dubuque Metropolitan Area Solid Waste Agency financial statements. Conduct internal operational audit reviews as required for departments. Ensure information is prepared in conformity with generally accepted principles

FINANCE DEPARTMENT

Financial Service Funding Summary			
	FY 2014/15 Actual	FY 2015/16 Adopted	FY 2016/17 Recommended
Expenditures	\$976,051	\$976,105	\$1,018,838
Resources	\$340,461	\$320,219	\$395,029

Financial Service Position Summary	
	FY 2016/17 FTE's
Finance Director	0.90
Assistant Finance Director	1.00
Purchasing Coordinator	1.00
Accountant	1.50
Account Clerk 1	2.00
Payroll Specialist	0.70
Secretary	0.75
Intern	0.49
Total FT Equivalent Employees	8.34

Highlights of the Past Year

- Earned the Government Finance Officers Association Certificate of Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR).
- Received an external unmodified audit opinion that the financial statements fairly state the financial position of the City.

Future Initiatives

- Increase volume of purchase card transactions to maximize the rebate revenues available to the City. Rebate goal is \$15,000 with 10% increase each year for next five years.
- Increase employee participation in electronic payroll checks by 5% per year to achieve 65% participation rate in fiscal year 2018.
- Promote the use of e-payments for accounts payable invoices. Work with US Bank to link e-payments with purchase card transactions and gain greater rebate potential.

FINANCE DEPARTMENT

Performance Measures

Financial Services – Activity Statement

Preserve the City’s strong financial condition through responsible financial strategies and effective management of City resources.

Goal: Financially Responsible & High Performance Organization

Outcome #1: Maintain public confidence in City of Dubuque financials by ensuring the City operates in a transparent manner while complying with applicable rules and laws. Publish monthly expenses, revenue (<http://www.cityofdubuque.org/1235/Financial-Reports>) and annual salaries.

External auditor’s opinion provides reasonable assurance that financial statements were prepared consistent with generally accepted account principles, and that the information is presented fairly, without any material misstatements. The Certificate of Achievement for Excellence in Financial Reporting represents the City’s commitment to clear, concise and easily understood statements.

DID YOU KNOW?

The City has received the Certificate of Excellence in Financial Reporting for 27 consecutive years and has applied for the certificate for the 2015 CAFR.

Outcome #2: Invest City funds to achieve three primary goals; preservation of principal, liquidity, and fair rate of return.

The City’s investment policy is certified by the Association of Public Treasurers of the United States and Canada. The City has an Investment Oversight Advisory Committee made up of five independent outside individuals from the community to monitor investments and compliance with investment policy. The City uses four investment management firms to maximize professional expertise and to diversify investment options within the investment policy.

Relationship to Financially Responsible Government

The Finance Department treasury function maintains multiple checking, savings, and professionally managed investments to ensure compliance with bond, grant, and agency requirements, as well as meeting the liquidity needs of the City.

Calendar Year	Total Dollars Under Management (1)	Average Returns (2)
2015*	\$ 26,539,483	0.92%
2014	\$ 26,419,657	1.60%
2013	\$ 27,639,521	-0.10%
2012	\$ 27,742,952	1.47%
2011	\$ 27,484,123	3.39%

(1) Market value

(2) Gross of fees

*Through 11/30/2015

FINANCE DEPARTMENT

Outcome #3: Provide electronic payment practices for sustainability, efficiencies and better service to vendors, citizens and employees.

Encouraging the use of e-payment, e-deposits and e-statements to save the City processing and mailing costs, reducing the environmental impact of issuing and mailing paper documents, and providing a safer and more efficient payment method for our vendors and employees.

The City administers a purchase card program and direct deposit option for accounts payable to reduce the volume of paper checks printed and mailed. The payroll department offers direct deposit and e-vouchers for employees to receive payroll checks electronically. The benefits of electronic payments to citizens is less tax dollars for checks and postage.

Fiscal Year	Purchase Cards		Accounts Payable	
	Total Transactions	Total Dollars	Total E-Checks	Total Dollars
2016*	4,740	602,269	1163	23,959,684
2015	11,179	1,350,157	578	2,489,584
2014	10,705	1,274,257	495	85,700
2013	9,713	1,074,625	359	86,925
2012	9,237	1,018,743	920	125,504
2011	2,196	270,013	602	69,888

*Through November 2015

Utility Services

Overview

Utility Services is responsible for maintaining positive customer relations for over 23,000 customers. Utility services include water, sewer, stormwater and refuse. Utility Billing staff work with customers answer questions, schedule service, solve problems and collect payments. The billing activity manages the customer data base and depository for all utility billing and parking violations. Bills are computed and issued, and monies are received and recorded. Staff is available to address customer's service needs and billing inquiries.

Utility Services Funding Summary			
	FY 2014/15 Actual	FY 2015/16 Adopted	FY 2016/17 Recommended
Expenditures	\$984,307	\$986,453	\$1,055,012
Resources	\$855,982	\$652,891	\$689,275

Utility Services Position Summary	
	FY 2016/17 FTE's
Finance Director	0.10
Utility Billing Supervisor	1.00
Accountant	0.50
Account Clerk 1	1.00
Cashier	5.00
Water Meter Inspector	1.00
Water Meter Service Worker	0.80
Total FT Equivalent Employees	9.40

FINANCE DEPARTMENT

Highlights of the Past Year

- Significantly increased delinquent revenues collected due to dedication of staff to aggressively using property tax liens, the State of Iowa Offset Program and outside collection agency.

Future Initiatives

- Expand paperless billing.
- Evaluate online payment providers.

Performance Measures

Utility Services – Activity Statement

Provide quality service to utility customer through prompt response to customer requests, accurate receipting, recording, and safekeeping customer accounts.



Goal: Environmental Integrity



Outcome #1: Customers have access to a website to check water usage.

Empowers the customer to monitor use, identify leaks quicker, become more sustainable, and lower their bill.





DBQIQ is a water management website that the City offers free of charge to the customer. This website allows customers to monitor their water usage on a daily basis, and set up automatic alerts if the water consumption falls outside of normal average usage. This service was implemented in September 2013. To date 822 customers, or 4% participate.

Actively promote DBQIQ to achieve 5% participation by June 30, 2017, and increase by at least 1% annually.

DID YOU KNOW?

A “running” toilet can waste 200 gallons or more of water every day? That is 6,000 gallons a month and could add \$60 to a utility bill

FINANCE DEPARTMENT

 **Goal: Financially Responsible & High Performance Organization** 

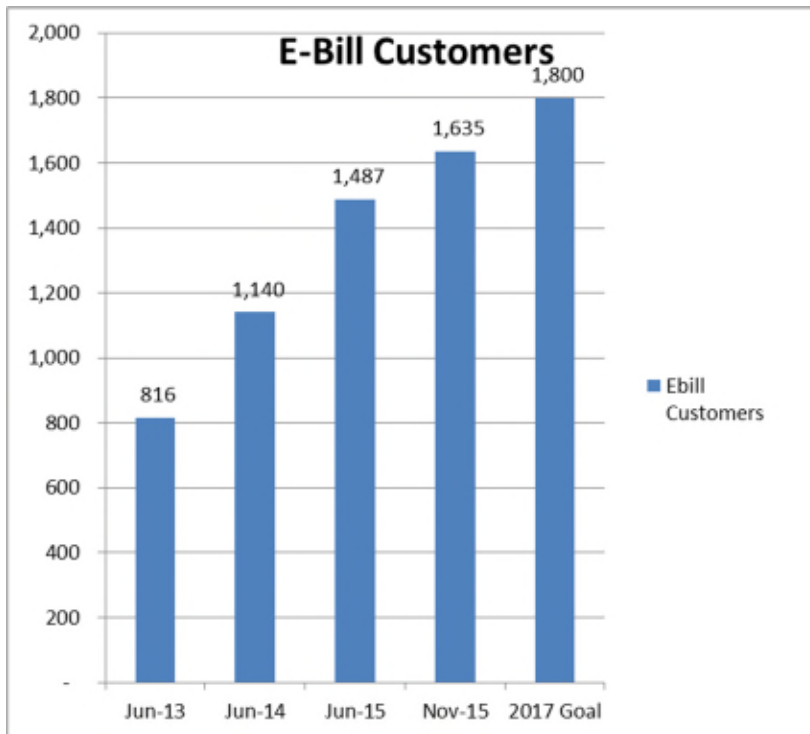
Outcome #2: An accurate and timely utility billing process.

- Accurate accounting of water usage and assisting customers ensures timely revenue collection.
- Sign up for automatic bill payment.
- Online bill payment.
- Mail or deliver payment to City Hall Utility Billing.
- Credit/debit card payments accepted.

DID YOU KNOW?
Approximately
23,000 utility bills
generated
monthly

Outcome #3: Promote e-billing

The City offers e-billing which allows customers to receive their bill by e-mail rather than postal mail. The City website enables customers to view and pay bill online. E-billing and web payment saves paper and postage and reduces payment processing labor.



DID YOU KNOW?
Customers have online
access to their current
and past billing, payment
and consumption history

E-Bills provide convenience to customers and provide cost savings to the city.

Recommended Operating Revenue Budget - Department Total
74 - FINANCE DEPARTMENT

Fund	Account	Account Title	FY14 Actual Revenue	FY15 Actual Revenue	FY16 Adopted Budget	FY17 Recomm'd Budget
100	51178	CREDIT CARD FEE	25,531	30,953	25,000	32,000
100	51215	PENALTIES	14,668	19,473	14,250	20,350
51 - CHARGES FOR SERVICES			40,199	50,427	39,250	52,350
100	53530	SPECIALIZED SERVICES	3,000	3,000	3,000	3,000
100	53605	MISCELLANEOUS REVENUE	764	470	500	550
100	53610	INSURANCE CLAIMS	301	47,595	0	0
100	53620	REIMBURSEMENTS-GENERAL	2,558	9,206	100	8,000
53 - MISCELLANEOUS			6,623	60,271	3,600	11,550
100	59100	FR GENERAL	6,000	6,000	6,000	6,000
100	59610	FR WPC OPERATING	257,189	274,719	238,112	307,908
100	59620	FR STORMWATER OPERATING	169,969	194,943	222,202	228,334
100	59630	FR PARKING OPERATING	71,496	75,004	76,844	83,072
100	59640	FR WATER UTILITY	254,017	175,214	101	0
100	59670	FR REFUSE COLLECTION	289,148	304,015	328,309	335,701
100	59940	FR DMASWA	52,031	55,850	58,692	59,389
59 - TRANSFER IN AND INTERNAL			1,099,850	1,085,745	930,260	1,020,404
74 - FINANCE DEPARTMENT TOTAL			1,146,672	1,196,443	973,110	1,084,304

Recommended Operating Expenditure Budget - Department Total
74 - FINANCE DEPARTMENT

Fund	Account	Account Title	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY 17 Recomm'd Budget
100	61010	FULL-TIME EMPLOYEES	694,024	726,930	755,882	763,769
640	61010	FULL-TIME EMPLOYEES	52,275	53,067	53,450	54,567
100	61020	PART-TIME EMPLOYEES	98,060	87,169	70,724	72,251
640	61020	PART-TIME EMPLOYEES	33,871	35,409	37,611	38,370
100	61030	SEASONAL EMPLOYEES	15,182	12,712	12,592	12,861
100	61050	OVERTIME PAY	17,964	18,812	10,574	10,574
640	61050	OVERTIME PAY	3,471	3,108	5,548	5,548
640	61071	HOLIDAY PAY-OVERTIME	540	85	0	0
100	61091	SICK LEAVE PAYOFF	8,758	8,758	8,758	8,758
100	61092	VACATION PAYOFF	3,974	0	0	0
100	61310	IPERS	72,774	74,943	75,884	77,523
640	61310	IPERS	8,051	8,186	8,627	8,883
100	61320	SOCIAL SECURITY	60,566	62,045	64,666	66,418
640	61320	SOCIAL SECURITY	6,788	6,805	7,390	7,533
100	61410	HEALTH INSURANCE	193,745	178,500	162,240	222,600
640	61410	HEALTH INSURANCE	20,458	21,420	24,960	31,800
100	61415	WORKMENS' COMPENSATION	3,288	3,148	3,138	3,218
640	61415	WORKMENS' COMPENSATION	5,148	5,748	5,520	5,632
100	61416	LIFE INSURANCE	648	662	1,478	1,526
640	61416	LIFE INSURANCE	55	55	107	109
640	61650	MEAL ALLOWANCE	30	0	0	0
100	61660	EMPLOYEE PHYSICALS	352	122	352	352
61 - WAGES AND BENEFITS			1,300,021	1,307,683	1,309,501	1,392,292
100	62010	OFFICE SUPPLIES	6,334	4,916	5,230	5,230
640	62010	OFFICE SUPPLIES	354	156	200	200
640	62011	UNIFORM PURCHASES	1,316	1,116	1,294	1,294
100	62030	POSTAGE AND SHIPPING	120,647	127,679	126,679	134,063
100	62031	PROCESSING MATERIALS	682	333	698	1,030
640	62033	HAND TOOLS/EQUIPMENT	1,179	1,323	1,350	1,400
100	62035	COURIER FEES	3,491	3,806	3,840	3,840
100	62050	OFFICE EQUIPMENT MAINT	86	2,187	1,300	2,050
100	62061	DP EQUIP. MAINT CONTRACTS	4,002	4,415	4,491	4,491
100	62070	OFFICE EQUIP RENTAL	29,240	31,938	34,649	34,636
100	62090	PRINTING & BINDING	21,246	21,899	21,715	21,090
100	62110	COPYING/REPRODUCTION	4,213	2,407	2,950	2,408
100	62130	LEGAL NOTICES & ADS	5,861	6,281	7,225	6,225
100	62140	PROMOTION	333	5,291	8,512	8,512
100	62170	SUBSCRIPTIONS-BOOKS-MAPS	437	437	230	245
100	62190	DUES & MEMBERSHIPS	2,128	2,487	2,620	2,750
100	62202	OFFICERS BOND	8,013	8,176	8,600	8,687
100	62204	REFUNDS	0	(2,067)	0	0
100	62206	PROPERTY INSURANCE	139	162	174	170
100	62208	GENERAL LIABILITY INSURAN	6,646	6,583	7,563	7,185
640	62208	GENERAL LIABILITY INSURAN	1,974	1,971	2,264	2,151

Recommended Operating Expenditure Budget - Department Total

74 - FINANCE DEPARTMENT

Fund	Account	Account Title	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY 17 Recomm'd Budget
100	62221	DAMAGE CLAIMS	2,500	0	0	0
100	62310	TRAVEL-CONFERENCES	2,518	1,815	7,300	7,300
100	62320	TRAVEL-CITY BUSINESS	705	120	880	880
100	62340	MILEAGE/LOCAL TRANSP	108	0	0	0
100	62360	EDUCATION & TRAINING	6,084	3,024	8,300	6,300
640	62360	EDUCATION & TRAINING	0	45	100	100
100	62421	TELEPHONE	2,841	2,259	2,362	1,494
640	62421	TELEPHONE	792	616	792	684
830	62421	TELEPHONE	0	3,865	0	0
100	62436	RENTAL OF SPACE	1,332	1,332	1,332	1,332
640	62436	RENTAL OF SPACE	360	360	360	360
640	62511	FUEL, MOTOR VEHICLE	5,894	4,925	4,951	4,433
640	62521	MOTOR VEHICLE MAINT.	1,868	6,593	2,097	2,252
640	62528	MOTOR VEH. MAINT. OUTSOUR	117	938	119	121
640	62614	EQUIP MAINT CONTRACT	763	780	600	600
100	62660	DATA PROCESSING	59,349	69,985	72,918	74,439
100	62663	SOFTWARE LICENSE EXP	61,045	62,003	70,465	72,048
100	62666	CREDIT CARD CHARGE	35,170	55,564	35,000	55,500
100	62667	INTERNET SERVICES	0	320	480	480
640	62667	INTERNET SERVICES	0	0	0	240
100	62669	PROGRAMMING	28,426	33,572	34,979	35,708
100	62671	MISC. OPERATING SUPPLIES	3,997	0	0	0
100	62699	CASH SHORT AND OVER	(334)	173	0	0
100	62710	CONTRACTOR SERVICES	129	446	65	400
100	62713	LEGAL SERVICES	3,044	5,608	0	0
100	62716	CONSULTANT SERVICES	2,500	50,556	14,500	14,500
100	62722	INVESTMENT MGMT FEES	70,197	69,133	68,000	68,000
100	62723	INVEST-CUSTODIAL FEE	27,364	26,848	27,000	27,000
100	62726	AUDIT SERVICES	26,500	28,594	33,125	28,425
100	62727	FINANCIAL SERVICE FEES	3,659	3,783	3,660	4,600
100	62732	TEMP HELPCONTRACT SERV.	0	8,771	0	0
62 - SUPPLIES AND SERVICES			565,248	673,524	630,969	654,853
100	62724	BOND PAYING AGENT FEE	13,625	1,500	14,675	15,725
627 - CONTRACTUAL SERVICES			13,625	1,500	14,675	15,725
830	63110	STORES-OFFICE	21,220	19,782	0	22,000
830	63111	LESS STORES-OFFICE	(18,839)	(21,590)	0	(22,000)
63 - ADMIN/OVERHEAD/STORES GAR			2,381	(1,808)	0	0
100	71110	MISC. OFFICE EQUIPMENT	0	0	4,000	0
100	71113	CALCULATORS	168	161	170	170
640	71120	PERIPHERALS, COMPUTER	0	0	0	1,840
100	71122	PRINTER	0	0	0	300
100	71123	SOFTWARE	570	1,412	0	0
100	71211	DESKS/CHAIRS	730	722	1,200	1,200

Recommended Operating Expenditure Budget - Department Total
74 - FINANCE DEPARTMENT

Fund	Account	Account Title	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY 17 Recomm'd Budget
640	71312	VAN/PICKUP/WAG REPL	0	15,543	0	0
640	72410	PAGER/RADIO EQUIPMENT	0	0	0	6,490
100	72417	CAMERA RELATED EQUIPMENT	0	0	1,543	0
100	72418	TELEPHONE RELATED	1,177	791	500	980
71 - EQUIPMENT			2,645	18,630	7,413	10,980
400	74111	PRINCIPAL PAYMENT	0	0	96,573	99,062
400	74112	INTEREST PAYMENT	0	0	88,516	109,096
74 - DEBT SERVICE			0	0	185,089	208,158
74 - FINANCE DEPARTMENT TOTAL			1,883,920	1,999,529	2,147,647	2,282,008

Recommended Expenditure Budget Report by Activity & Funding Source 74 - FINANCE DEPARTMENT

ACCTNG/PAYROLL/TREAS - 74100

FUNDING SOURCE: GENERAL

Account	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Recomm'd Budget
CONTRACTUAL SERVICES	13,625	1,500	14,675	15,725
EQUIPMENT	2,360	2,289	2,563	1,330
SUPPLIES AND SERVICES	275,070	298,870	312,632	311,301
WAGES AND BENEFITS	667,185	673,392	646,235	690,482
ACCTNG/PAYROLL/TREAS	958,240	976,051	976,105	1,018,838

STORES INVENTORY - 74110

FUNDING SOURCE: STORES/PRINTING

Account	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Recomm'd Budget
ADMIN/OVERHEAD/STORES GAR	2,381	1,396	0	0
STORES INVENTORY	2,381	1,396	0	0

CENTRALIZED MULTIFUNCTION- 74120

FUNDING SOURCE: STORES/PRINTING

Account	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Recomm'd Budget
ADMIN/OVERHEAD/STORES GAR	0	(3,204)	0	0
SUPPLIES AND SERVICES	0	3,865	0	0
CENTRALIZED MULTIFUNCTION	0	662	0	0

INTERNAL AUDIT - 74300

FUNDING SOURCE: GENERAL

Account	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Recomm'd Budget
SUPPLIES AND SERVICES	0	37,114	0	0
INTERNAL AUDIT	0	37,114	0	0

UTILITY BILL/PARKING TKTS- 74700

FUNDING SOURCE: GENERAL

Account	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Recomm'd Budget
EQUIPMENT	285	798	4,850	1,320
SUPPLIES AND SERVICES	275,561	314,852	304,210	329,717
WAGES AND BENEFITS	502,150	500,408	520,053	549,368
UTILITY BILL/PARKING TKTS	777,996	816,058	829,113	880,405

METER READS/SERVICE - 74710

FUNDING SOURCE: WATER UTILITY OPERATION

Account	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Recomm'd Budget
EQUIPMENT	0	15,543	0	8,330
SUPPLIES AND SERVICES	14,616	18,823	14,127	13,835
WAGES AND BENEFITS	130,686	133,883	143,213	152,442
METER READS/SERVICE	145,302	168,249	157,340	174,607

DEBT SERVICE - 74720

FUNDING SOURCE: DEBT SERVICE

Recommended Expenditure Budget Report by Activity & Funding Source 74 - FINANCE DEPARTMENT

Account	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Recomm'd Budget
DEBT SERVICE	0	0	185,089	208,158
DEBT SERVICE	0	0	185,089	208,158
FINANCE DEPARTMENT TOTAL	\$1,883,919.95	\$1,999,528.79	\$2,147,647.00	\$2,282,008.00

**CITY OF DUBUQUE, IOWA
DEPARTMENT DETAIL - PERSONNEL COMPLEMENT**

74 FINANCE DEPARTMENT

FD	JC	WP-GR	JOB CLASS	FY 2015		FY 2016		FY 2017	
				FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
61010 Full Time Employee Expense									
100	2380	GE-42	FINANCE DIRECTOR	1.00	113,620	1.00	90,296	1.00	92,248
100	1360	GE-37	ASSISTANT FINANCE DIRECTOR	1.00	87,009	1.00	87,292	1.00	89,174
100	4860	GE-33	UTILITY BILLING SUPERVISOR	1.00	69,523	1.00	70,470	1.00	71,965
100	1060	GE-30	ACCOUNTANT	2.00	118,327	2.00	119,082	2.00	109,693
100	4160	GE-30	PURCHASING COORDINATOR	1.00	49,115	1.00	52,001	1.00	55,978
640	4980	NA-49	WATER METER INSPECTOR	1.00	53,294	1.00	53,450	1.00	54,567
100	1020	OE-06	ACCOUNT CLERK I	3.00	128,358	3.00	132,623	3.00	136,656
100	1760	OE-05	CASHIER (FINANCE)	4.88	190,450	5.00	204,118	5.00	208,055
			TOTAL FULL TIME EMPLOYEES	14.88	809,695	15.00	809,332	15.00	818,336
61020 Part Time Employee Expense									
100	3780	GE-28	PAYROLL SPECIALIST	0.70	36,851	0.70	36,973	0.70	37,768
100	4440	GE-25	SECRETARY	0.75	33,634	0.75	33,751	0.75	34,483
640	5040	OE-07	WATER METER SERVICEWORKER	0.80	36,682	0.80	37,611	0.80	38,370
			TOTAL PART TIME EMPLOYEES	2.25	107,167	2.25	108,335	2.25	110,621
61030 Seasonal Employee Expense									
100	2840	NA-38	FINANCE INTERN-SEASONAL	0.49	12,544	0.49	12,592	0.49	12,861
			TOTAL SEASONAL EMPLOYEES	0.49	12,544	0.49	12,592	0.49	12,861
			TOTAL FINANCE DEPARTMENT	17.62	929,406	17.74	930,259	17.74	941,818

**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	
Accounting/Payroll/Treasury-FT General Fund											
10074100	61010	100	2380	GE-42	FINANCE DIRECTOR	0.90	102,257	0.90	81,266	0.90	83,023
10074100	61010	100	1360	GE-37	ASSISTANT FINANCE DIRECTOR	1.00	87,009	1.00	87,292	1.00	89,174
10074100	61010	100	4160	GE-30	PURCHASING COORDINATOR	1.00	49,115	1.00	52,001	1.00	55,978
10074100	61010	100	1020	OE-06	ACCOUNT CLERK I	2.00	84,477	2.00	87,574	2.00	90,662
10074100	61010	100	1060	GE-30	ACCOUNTANT	1.50	89,038	1.50	89,504	1.50	85,462
Total						6.40	411,896	6.40	397,637	6.40	404,299
Accounting/Payroll/Treasury-PT General Fund											
10074100	61020	100	3780	GE-28	PAYROLL SPECIALIST	0.70	36,851	0.70	36,973	0.70	37,768
10074100	61020	100	4440	GE-25	SECRETARY	0.75	33,634	0.75	33,751	0.75	34,483
Total						1.45	70,485	1.45	70,724	1.45	72,251
Accounting/Payroll/Treasury-Seasonal General Fund											
10074100	61030	100	2840	NA-38	FINANCE INTERN-SEASONAL	0.49	12,544	0.49	12,592	0.49	12,861
Total						0.49	12,544	0.49	12,592	0.49	12,861
Utility Billing/Parking Tickets- FT General Fund											
10074700	61010	100	2380	GE-42	FINANCE DIRECTOR	0.10	11,363	0.10	9,030	0.10	9,225
10074700	61010	100	4860	GE-33	UTILITY BILLING SUPERVISOR	1.00	69,523	1.00	70,470	1.00	71,965
10074700	61010	100	1060	GE-30	ACCOUNTANT	0.50	29,289	0.50	29,578	0.50	24,231
10074700	61010	100	1760	OE-05	CASHIER (FINANCE)	4.88	190,450	5.00	204,118	5.00	208,055
10074700	61010	100	1020	OE-06	ACCOUNT CLERK I	1.00	43,880	1.00	45,049	1.00	45,994
Total						7.48	344,505	7.60	358,245	7.60	359,470
Meter Reads/Service											
64074710	61010	640	4980	NA-49	WATER METER INSPECTOR	1.00	53,294	1.00	53,450	1.00	54,567
64074710	61020	640	5040	OE-07	WATER METER SERVICEWORKER	0.80	36,682	0.80	37,611	0.80	38,370
Total						1.80	89,976	1.80	91,061	1.80	92,937
TOTAL FINANCE DEPARTMENT						17.62	929,406	17.74	930,259	17.74	941,818

Capital Improvement Projects by Department/Division

FINANCE DEPARTMENT					
CIP Number	Capital Improvement Project Title	FY 14 Actual Expense	FY 15 Actual Expense	FY 16 Adopted Budget	FY 17 Recomm'd Budget
1021025	COMPUTER SYSTEM UPGRADE	0	0	30,550	0
1022053	COMMUNITY PLUS UPGRADE	0	0	30,000	0
1022166	FINANCE PLUS UPGRADE	2,565	17,248	30,000	0
1022601	REPLACEMENT OF RADIOS	0	0	0	7,490
FINANCE DEPARTMENT	TOTAL	2,565	17,248	90,550	7,490

City of Dubuque
Recommended Capital Improvement Program Summary
Fiscal Year 2017-2021

PROGRAM/DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL	PAGE
FINANCE									
General Government									
	Radio Upgrade	DRA Distribution	\$ 7,490	\$ -	\$ -	\$ -	\$ -	7,490	369
	Major General Ledger Software Upgrade	Sales Tax Fund (20%)	\$ -	\$ -	\$ -	\$ -	10,000	10,000	370
	Total - Finance Department		\$ 7,490	\$ -	\$ -	\$ -	10,000	17,490	