

Budget Office

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BUDGET

Budget Highlights	FY 2018 Actual	FY 2019 Budget	FY 2020 Requested	% Change From FY 2019 Budget
<u>Expenses</u>				
Employee Expense	296,578	360,825	373,638	3.6 %
Supplies and Services	47,696	54,697	197,109	260.4 %
Machinery and Equipment	—	750	—	— %
Total	344,274	416,272	570,747	37.1 %
<u>Resources</u>				
HUD Resiliency Grant	9,105	90,863	—	— %
Community Development Block Grant	30,538	—	—	— %
Administrative Overhead Recharges	143,529	153,952	239,302	55.4 %
Total	183,172	244,815	239,302	(2.3)%
Property Tax Support	161,102	171,457	331,445	159,988
Percent Increase (Decrease)				93.3 %
Personnel - Authorized FTE	3.00	3.00	3.00	

Improvement Package Summary

1 of 4

This improvement level decision package request would provide funding to consolidate the Finance and Budget Departments effective March 29, 2019. The retirement of the Finance Director and Payroll Specialist and the departure of the Assistant Finance Director provides an opportunity to take advantage of efficiencies and improved work flows that a consolidated Finance and Budget Department would provide. The key components of the consolidation include the elimination of the Budget Director, Finance Director, and Assistant Finance Director positions and the creation of Director of Finance and Budget, Finance Manager and Budget Manager positions. In addition, a part-time Payroll Specialist would be upgraded to a full-time Payroll Accountant. There is a Finance Department Office Remodel capital projected recommended in FY 2020 to accommodate all Finance and Budget positions in the existing Finance Department on first floor of City Hall.

The cost impact including benefits for the consolidation of the Finance and Budget departments in Fiscal Year 2020 are as follows:

Change	\$ Change	FTE Change
Eliminate Finance Director Position	\$ (125,056)	(1.00)
Upgrade Budget Director to Director of Finance and Budget	\$ 16,395	—
Upgrade Assistant Finance Director to Finance Manager	\$ (2,889)	—
Addition of Full-Time Budget Manager	\$ 107,999	1.00
Upgrade Part-Time Payroll Specialist to Full-Time Payroll Accountant	\$ 24,306	0.30
Net Change	\$ 20,755	0.30

The related savings for the Finance position changes related to the consolidation of Finance and Budget is reported under the Finance Department and shows \$103,639 as an offset to this \$124,394 in cost being moved to the Budget Department for a net cost to the City of \$20,755.

Related Cost:	\$124,394	Tax Funds	Recurring	Recommend - Yes
Property Tax Impact:	\$ 0.0489	0.47%		
Activity:	Budget Department			

2 of 4

This improvement level decision package request is for the purchase of a cloud-based software which would integrate solutions for budget and planning, operational performance, and citizen engagement and would complement any financial software that is chosen by the City. The cloud-based solution would streamline and transform the entire budget process and facilitate greater collaboration between all stakeholders. It would provide value at every phase, from improving collaboration on proposals and department requests, to gaining insight into current performance, to easily publishing the final budget book. The cloud-based software would be compatible with Workiva Wdesk, which is the software the City is currently using to produce all budget documents. This software would be web-based, facilitate collaborative budget preparation and workforce planning, accommodate multi-year budgets up to six years, budget cloning and scenario creation, employee roster review with centralized, global adjustments, workforce planning templates with all standard and government-specific benefits, excel add-in for modeling and importing customized values, application commenting and conversations, full activity audit trail to track all changes, would support proposal attachments in multiple formats, integrated reporting including historical financials, budget milestones, budget versus actual report, role-based access controls, technology to mirror a government's chart of accounts and financial structure, and workforce planning module with position cost templates and global change management. This cloud-based software would improve collaboration and the constant coordination and errors associated with budgeting in Excel. Budget changes made in real-time would be reflected immediately in native reports and visualizations. All stakeholders would access proposals or workforce plans and submit them for approval online. Integrated communication tools would allow users to easily comment on proposals and tag colleagues with traceable conversations about the budget. Collaborators could invite others to view or edit a proposal based on the permissions they determine. The cloud-based software would have integrated reporting that provides a complete historical analysis and generates reports that "slice and dice" across the chart of accounts with a click of a mouse. This improvement package relates to Financially Responsible, High Performance City Organization: Sustainable, Equitable, and Effective Service Delivery specifically a financially sound and responsible City government. The recurring cost represents the annual maintenance cost of Cloud based software which is \$75,000 in FY20 and \$103,000 in FY21 and beyond. The community engagement portion of the software would be implemented in FY20. The non-recurring cost of \$50,000 represents the on-time consulting fee for assistance of setup of the new software.

Related Cost:	\$ 75,000	Tax Funds	Recurring	Recommend - Yes
Related Revenue:	\$ 37,819	Administrative Overhead	Recurring	
Related Cost:	\$ 50,000	Tax Funds	Non-Recurring	
Related Revenue	\$ 25,213	Administrative Overhead	Non-Recurring	
Net Property Tax Cost:	<u>\$ 61,968</u>			
Property Tax Impact:	\$ 0.0244	0.24%		
Activity:	Budget			

3 of 4

This improvement level decision package request is for the purchase of a cost allocation software. This cloud-based cost allocation platform would empower users to understand the true cost of providing goods and services. The cost allocation provides the ability to create federal cost allocation plans, prepare indirect cost rate proposals, and manage cross-jurisdictional profit and loss. This cost allocation software would reduce the time spent on preparing agency-wide or department-wide cost plans, while serving to give the maximum reimbursement. By inputting the city's structure, expenditures/budgets, and setting up allocation bases that accurately reflect the service received from each central report item (department/fund/programs), the system would be able to produce a final plan outlining overhead allocation by report item. This software would allow users to maximize reimbursements from federal programs by determining each report item's true cost of service. Knowing the true cost of service is critical to justifying cost reimbursements, determining user fees, making better managerial decisions, and properly leveraging increasingly limited resources to better provide service to the community. Cost allocation is used most commonly for recovering indirect cost reimbursements from the federal government, through the creation of a cost allocation plan. As well as, for capturing full cost of service to charge other funds within the City to get reimbursement for the City's general fund. Beyond using this software for reimbursement purposes, the City could also benefit from the cost analysis that preparing an internal cost allocation plan would allow. This plan would help the City to be more efficient and effective, allowing the City to pinpoint and know the direct and indirect costs of every department within the agency, and the flow of federal funding, both of which are critical to the vitality of every community. It is the method which the City gets money back into the general fund for services performed from other funds or through user fees. Cost allocation plans are all about justification, transparency, and showing the hard data, all of which are increasingly important within the local government sector. This improvement package relates to Financially Responsible, High Performance City Organization: Sustainable, Equitable, and Effective Service Delivery, specifically a financially sound and responsible City government. The recurring cost of \$15,750 represents that annual software maintenance and the non-recurring cost of \$15,000 represents the consultant services for set-up of the new software.

Related Cost:	\$ 15,750	Tax Funds	Recurring	Recommend - Yes
Related Revenue:	\$ 7,943	Administrative Overhead	Recurring	
Related Cost:	\$ 15,000	Tax Funds	Non-Recurring	
Related Revenue:	\$ 7,564	Administrative Overhead	Non-Recurring	
Net Property Tax Cost:	<u><u>\$ 15,243</u></u>			
Property Tax Impact:	\$ 0.006	0.06%		
Activity:	Budget			

4 of 4

This improvement level decision package request is for the creation of an Office of Innovation, which would be a division of the Budget Office. This request would fund a full-time Chief Innovation Officer (GE-40B), a full-time Senior Performance and Management Specialist (GE-36B) and a full-time Performance and Management Specialist (GE-32B). The Office of Innovation would identify improvements in the efficiency and effectiveness of City services and business processes. The primary focus of this group is to improve City operations at less cost. The team would be comprised of experienced professionals who are trained in process improvement methodologies and have diverse backgrounds. The team would serve as internal consultants to City departments and work closely with

senior management to recommend strategies for improvement. The essential job functions of the Office of Innovation include developing an annual innovation workplan focused on improving the delivery of municipal services; analysis of policies, practices, system, procedures, workload standards, and organizational structures; design of benchmark surveys and quantitative techniques to improve the productivity and quality of operations and build an effective workforce; recommendation of innovative management strategies and complex departmental turnaround plans; inspections of business processes and service delivery methods to help identify efficiencies and reduce cost; analytical research and recommendation of alternatives on various public administrative functions and service delivery activities; evaluation of staffing requests and recommendation of staffing levels to ensure the efficient and effective utilization of human resources; and organizational improvement recommendations. The tools that would be used by the Office of Innovation include performance audits, staff interviews and on-site observation, project management, best practice research and surveys, strategic planning and prioritization, process mapping, empathy mapping/voice of the customer, and trend analysis, cost analysis and forecasting. This improvement package supports the City Council goal of Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery - Financially Sound and responsible City government and Service Value for taxes and fees. The recurring cost represents the employee cost of the three full-time positions as well as the monthly data plan for the three tablets and monthly phone plan. The non-recurring cost represents the purchase of three computers, three tablets, three smartphones, three desk phones, three desks and chairs, and office space construction.

Related Cost:	\$293,370	Tax Funds	Recurring	Recommend - No
Related Revenue:	\$143,873	Administrative Overhead	Recurring	
Related Cost:	\$ 48,475	Tax Funds	Non-Recurring	
Related Revenue:	\$ 23,774	Administrative Overhead	Non-Recurring	
Net Property Tax Cost:	<u>\$174,198</u>			
Property Tax Impact:	\$ 0.0685	0.66%		
Activity: Budget				

Significant Line Items

Employee Expense

1. FY 2020 employee expense reflects a 1.5% wage package increase.
2. The Iowa Public Employee Retirement System (IPERS) City contribution of 9.44% is unchanged from FY 2019. The employee contribution of 6.29% is unchanged from FY 2019.
3. The City portion of health insurance expense decreased from \$1,193 in FY 2019 to \$921 in FY 2020 per month per contract which results in an annual cost savings of \$9,774 or 22.77%.
4. During FY 2019, the Grant Administrator was reassigned from the Budget Office to the Housing Department (-1.0 FTE).

Supplies & Services

5. Software License increased from \$28,558 in FY 2019 to \$106,453 in FY 2020. This line item represents the web based software used to write the budget documents. A portion of FY 2020 was prepaid in Fiscal Year 2019 due to switching from capped licenses to unlimited licenses. The increase is due to FY20 recommended improvement packages.
6. Legal Notices and Ads decreased from \$3,700 in FY 2019 to \$3,603 in FY 2020 based on FY 2018 Actual. This line item represents the publications required by the Iowa Code for budget meetings and public hearings related to the budget and general advertisement of budget meetings open to the public.
7. Conferences is unchanged from \$8,500 in FY 2019 to \$8,500 in FY 2020. This line item represents national, regional and local conferences for both the Budget Director and the Senior Budget Analyst.
8. Education and Training is unchanged from \$1,700 in FY 2019 to \$1,700 in FY 2020.
9. Catering Services is unchanged from \$3,200 in FY 2019 to \$3,200 in FY 2020. This line item represents the cost related to food provided prior to the budget worksessions with City Council.
10. Copying increased from \$1,250 in FY 2019 to \$1,755 in FY 2020. This line item represents the cost of producing the annual budget books in-house.

Revenue

11. During FY 2019, the Grant Administrator was reassigned to the Housing and Community Development Department and the related HUD Resiliency grant funds were transferred to the Housing and Community Development Department.
12. Revenue received from Enterprise Funds for administrative overhead charges has increased from \$153,952 in FY 2019 to \$239,302 in FY 2020.

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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



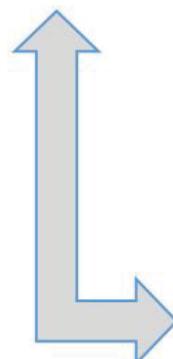
PLANNING

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.



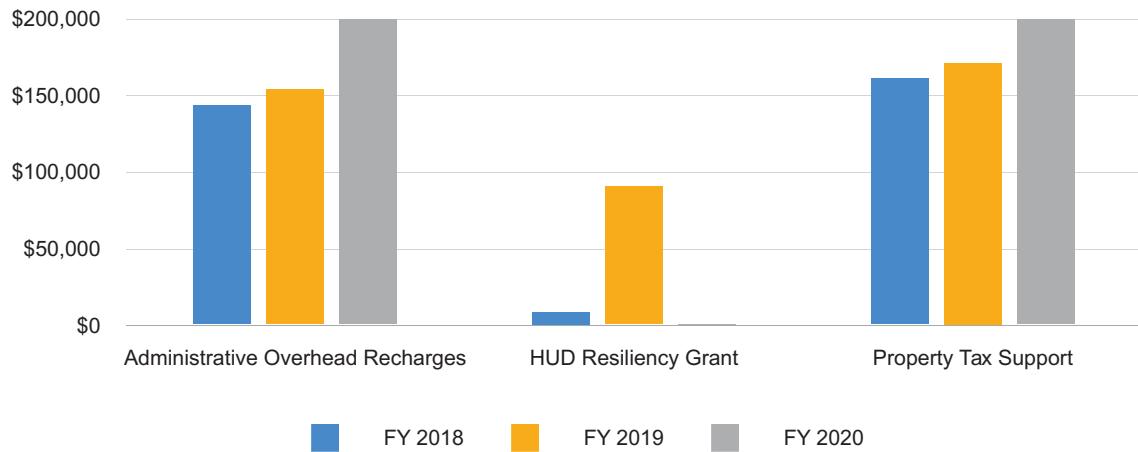
PARTNERSHIPS

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

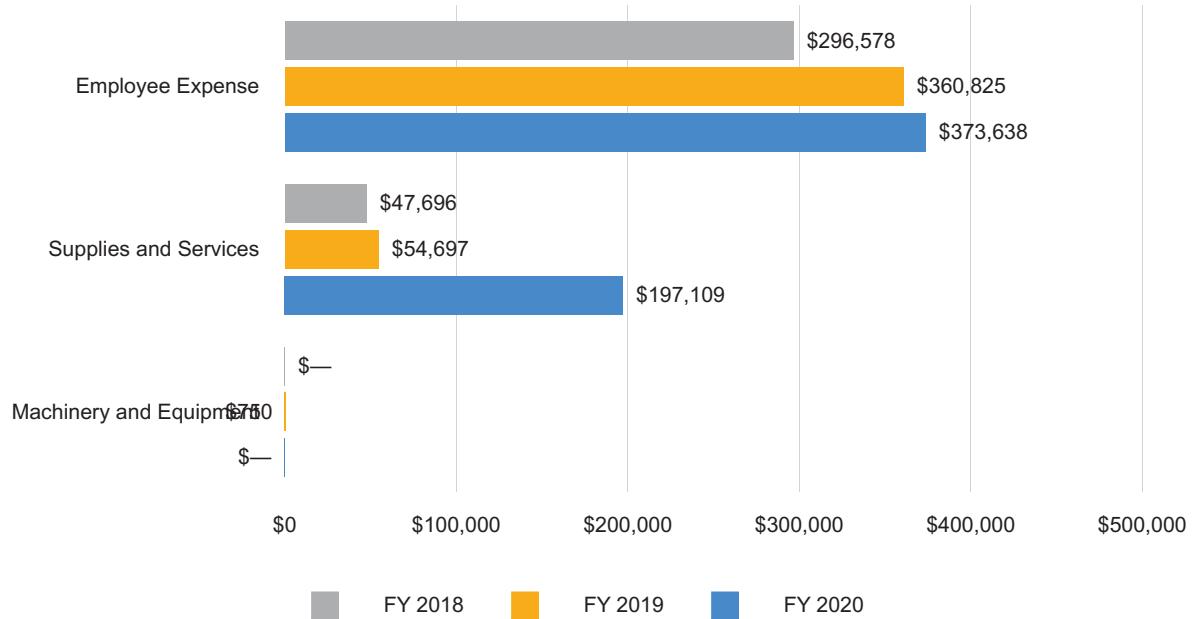
	FY 2018	FY 2019	FY 2020
Full-Time Equivalent	3.00	3.00	3.00

Resources and Property Tax Support



The Budget Office is supported by 3.00 full-time equivalent employees, which accounts for 65.46% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 37.11% in FY 2020 compared to FY 2019.

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 2020
DIRECTOR OF FINANCE AND BUDGET	1.00
BUDGET DIRECTOR	0.00
BUDGET MANAGER	1.00
SENIOR BUDGET ANALYST	1.00
Total Full-Time Equivalent Employee's	3.00

Highlights of the Past Year

- Continued execution of a debt reduction plan in conjunction with the City Manager's Office.
- Continued implementation of software to create all budget documents that eliminates errors and redundant, time consuming work for the budget office as well as other departments.
- Continued improvement of a new ranking system for the Capital Improvement Program, which included additional collaboration between Departments to develop the Capital Improvement Program.
- Launched a new online interactive budget simulation tool and estimated taxpayer receipt to gather more comprehensive public engagement.

Future Initiatives

- Continue to expand performance measure reporting to include real time reporting to the public through open data.
- Implement a new program for asset management and a performance measure ranking system for evaluating funding in the operating budget.

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.

BUDGET OFFICE



Goal: Financially Responsible, High Performance City Organization

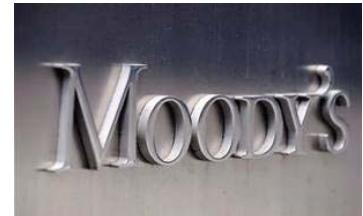
Outcome #1: The City of Dubuque maintains its financial reliability by receive a bond rating no lower than Aa2 on City general obligation bonds

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.

	<i>FY 2016/17 Actual</i>	<i>FY 2017/18 Actual</i>	<i>FY 2018/19 Projected</i>
Retain Aa2 Bond Rating	Aa3	Aa3	Aa3

Things we are doing to regain our Aa3 rating:

- Continue to increase the General Fund Reserve each year 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.
- Reviewing all administrative policies and procedures for the administration of grants, as well as all other finance related administrative policies to create efficiencies and increased reliability in procedures.



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.

BUDGET OFFICE

The budget office launched a new interactive budget simulation tool called Balancing Act. The input gathered through the simulation were incorporated into the FY 2020 budget hearings for City Council:

- Community outreach was conducted via print and digital marketing and several presentations to various community groups and events.
- Staff presented the new budget simulation tool at a City Council meeting and hosted a workshop at the library.
- A budget input meeting was held at the City Council Chambers to gain additional resident input.

How do YOU think the City of Dubuque should spend its money?
The City budget is a balancing act. Use our budget simulation to try it yourself at: bit.ly/2020BudgetInput

A total of 321 community members attended the budget input presentations.

The Balancing Act budget simulator tool received 1,058 page views.

A total of 138 budgets were submitted by members of the public.

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 thirteen years.

This award recognizes that the budget office is providing budget policies and documents that are understandable and meaningful to the public. For the FY 2019 budget, the City of Dubuque received "**Special Capital Recognition**" for its presentation of capital expenditures and impact of capital investments on operating budget.

Performance Measures: The GFOA also 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.

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Recommended Operating Revenue Budget - Department Total

68 - BUDGET

Fund	Account	Account Title	FY17 Actual Revenue	FY18 Actual Revenue	FY19 Adopted Budget	FY20 Recomm'd Budget
100	53201	REFUNDS	0	290	0	0
800	53530	SPECIALIZED SERVICES	0	0	90,863	0
100	53620	REIMBURSEMENTS-GENERAL	330	0	0	0
53	MISCELLANEOUS		330	290	90,863	0
100	59102	FR DRA DISTRIBUTION	19,950	0	0	0
100	59610	FR WPC OPERATING	33,949	52,708	53,977	101,037
100	59620	FR STORMWATER OPERATING	10,859	12,144	12,641	18,874
100	59630	FR PARKING OPERATING	5,602	6,064	6,180	8,864
100	59640	FR WATER UTILITY	0	3,223	9,716	14,792
100	59670	FR REFUSE COLLECTION	42,193	43,036	44,450	61,604
100	59940	FR DMASWA	17,333	26,354	26,988	34,131
59	TRANSFER IN AND INTERNAL		129,886	143,529	153,952	239,302
BUDGET			130,216	143,819	244,815	239,302

Recommended Operating Expenditure Budget - Department Total

68 - BUDGET

Fund	Account	Account Title	FY17 Actual Expense	FY18 Actual Expense	FY19 Adopted Budget	FY 20 Recomm'd Budget
100	61010	FULL-TIME EMPLOYEES	201,540	194,336	205,432	290,128
260	61010	FULL-TIME EMPLOYEES	0	22,247	0	0
800	61010	FULL-TIME EMPLOYEES	0	0	65,354	0
100	61310	IPERS	17,997	17,382	19,393	27,388
260	61310	IPERS	0	1,999	0	0
800	61310	IPERS	0	0	6,169	0
100	61320	SOCIAL SECURITY	14,600	13,826	15,716	22,195
260	61320	SOCIAL SECURITY	0	1,637	0	0
800	61320	SOCIAL SECURITY	0	0	5,000	0
100	61410	HEALTH INSURANCE	31,718	31,015	28,620	33,156
260	61410	HEALTH INSURANCE	0	4,114	0	0
264	61410	HEALTH INSURANCE	0	9,105	0	0
800	61410	HEALTH INSURANCE	0	0	14,310	0
100	61415	WORKMENS' COMPENSATION	737	762	651	606
100	61416	LIFE INSURANCE	147	133	150	165
260	61416	LIFE INSURANCE	0	22	0	0
800	61416	LIFE INSURANCE	0	0	30	0
61 - WAGES AND BENEFITS			266,740	296,578	360,825	373,638
100	62010	OFFICE SUPPLIES	339	433	350	433
100	62030	POSTAGE AND SHIPPING	13	28	15	28
100	62090	PRINTING & BINDING	0	42	0	45
100	62110	COPYING/REPRODUCTION	1,209	1,640	1,250	1,755
100	62130	LEGAL NOTICES & ADS	3,639	3,603	3,700	3,603
260	62130	LEGAL NOTICES & ADS	0	191	0	0
100	62170	SUBSCRIPTIONS-BOOKS-MAPS	0	0	44	46
100	62190	DUES & MEMBERSHIPS	1,497	880	1,800	898
100	62206	PROPERTY INSURANCE	141	132	0	0
100	62208	GENERAL LIABILITY INSURAN	1,327	1,097	1,243	1,238
100	62310	TRAVEL-CONFERENCES	3,947	2,073	8,500	8,500
100	62320	TRAVEL-CITY BUSINESS	557	0	600	600
260	62340	MILEAGE/LOCAL TRANSP	0	16	0	0
100	62360	EDUCATION & TRAINING	1,000	1,754	1,700	1,700
100	62421	TELEPHONE	1,365	1,321	1,365	1,321
260	62421	TELEPHONE	0	156	0	0
100	62436	RENTAL OF SPACE	1,008	1,008	1,008	1,008
260	62436	RENTAL OF SPACE	0	126	0	0
100	62660	DATA PROCESSING	1,010	1,034	1,068	1,041
100	62663	SOFTWARE LICENSE EXP	51	28,796	28,558	106,453
100	62667	DATA SERVICES	296	240	296	240
260	62667	DATA SERVICES	0	30	0	0
100	62716	CONSULTANT SERVICES	5,397	0	0	65,000
100	62736	CATERING SERVICES	3,192	3,096	3,200	3,200
62 - SUPPLIES AND SERVICES			25,987	47,696	54,697	197,109
100	71120	PERIPHERALS, COMPUTER	158	0	0	0
100	71123	SOFTWARE	24,000	0	0	0

Recommended Operating Expenditure Budget - Department Total

68 - BUDGET

Fund	Account	Account Title	FY17 Actual Expense	FY18 Actual Expense	FY19 Adopted Budget	FY 20 Recomm'd Budget
100	71211	DESKS/CHAIRS	633	0	0	0
100	72418	TELEPHONE RELATED	554	0	750	0
		71 - EQUIPMENT	25,345	0	750	0
		68 - BUDGET TOTAL	318,072	344,274	416,272	570,747

Recommended Expenditure Budget Report by Activity & Funding Source

68 - BUDGET

HUD GRANT ADMINISTRATOR - 68400

FUNDING SOURCE: HUD DISASTER RELIEF

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
WAGES AND BENEFITS	9,105	—	—
HUD GRANT ADMINISTRATOR	9,105	—	—
HUD RESILIENCY	- 72264		

FUNDING SOURCE: ENGINEERING SERVICE

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
WAGES AND BENEFITS	—	90,863	—
HUD RESILIENCY	—	90,863	—

BUDGET - 72400

FUNDING SOURCE: COMMUNITY DEVELOPMENT

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
EQUIPMENT	—	750	—
SUPPLIES AND SERVICES	47,696	54,697	197,109
WAGES AND BENEFITS	287,473	269,962	373,638
BUDGET	335,169	325,409	570,747
BUDGET TOTAL \$	344,273.9 \$	416,272.00 \$	570,747.00

CITY OF DUBUQUE, IOWA
DEPARTMENT DETAIL - PERSONNEL COMPLEMENT

68 BUDGET DEPT.

FD	JC	WP-GR	JOB CLASS	FY 2018		FY 2019		FY 2020	
				FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
61010 Full Time Employee Expense									
100		GE-44	DIRECTOR OF FINANCE AND BUDGET	0.00	\$ 136,848	0.00	\$ 136,848	1.00	\$ 136,848
100	1600	GE-42	BUDGET DIRECTOR	1.00	\$ 117,169	1.00	\$ 119,986	0.00	\$ —
100		GE-39	BUDGET MANAGER	0.00	\$ 82,750	0.00	\$ 82,750	1.00	\$ 82,750
100	1215	GE-36	SENIOR BUDGET ANALYST	1.00	\$ 70,530	1.00	\$ 85,446	1.00	\$ 70,530
TOTAL FULL TIME EMPLOYEES				3.00	\$ 258,263	3.00	\$ 270,786	3.00	\$ 290,128
TOTAL BUDGET DEPT				3.00	\$ 258,263	3.00	\$ 270,786	3.00	\$ 290,128

CITY OF DUBUQUE, IOWA
ACTIVITY PERSONNEL COMPLEMENT SUMMARY

ACCT	FD	JC	WP-GR	POSITION CLASS	FY 2018		FY 2019		FY 2020	
					FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
Budget-General Fund										
10072400	61010	100		GE-44 DIRECTOR OF FINANCE AND BUDGET	0.00	\$ —	0.00	\$ —	1.00	\$ 136,848
10072400	61010	100	9250	GE-42 BUDGET DIRECTOR	1.00	\$ 117,169	1.00	\$ 119,986	0.00	\$ —
10072400	61010	100		GE-39 BUDGET MANAGER	0.00	\$ —	0.00	\$ —	1.00	\$ 82,750
10072400	61010	100	1215	GE-36 SENIOR BUDGET ANALYST	1.00	\$ 84,185	1.00	\$ 85,446	1.00	\$ 70,530
				Total	2.00	\$ 201,354	2.00	\$ 205,432	3.00	\$ 290,128
TOTAL BUDGET DEPT.					3.00	\$ 258,263	3.00	\$ 270,786	3.00	\$ 290,128