

# **Finance**

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## FINANCE DEPARTMENT

<b>Budget Highlights</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Requested</b>	<b>% Change From FY 2019 Budget</b>
<u>Expenses</u>				
Employee Expense	1,394,350	1,269,080	1,131,110	-10.9%
Supplies and Services	601,256	565,409	599,364	6.0%
Electric and Gas Utility Franchise Fee Rebates	975,175	723,980	704,706	-2.7%
Investment Mgr / Custodial & Financial Service Fees	98,624	95,000	95,000	0.0%
Machinery and Equipment	4,493	2,320	3,600	55.2%
Non-Expense Accounts	(24,708)	—	(8,356)	0.0%
Total	3,049,190	2,655,789	2,525,424	-4.9%
Abated Debt - Franchise Fee Litigation	202,906	205,306	202,606	-1.3%
Total Expense	3,252,096	2,861,095	2,728,030	-4.7%
<u>Resources</u>				
Miscellaneous Revenue	74,447	34,240	53,130	55.2%
Electric and Gas Utility Franchise Fees	1,178,081	929,286	907,312	-2.4%
Overhead & Utility Billing Recharges to Enterprise Funds	1,327,314	1,333,662	1,352,706	1.4%
Water Meter Service Recharges	160,396	—	—	0.0%
Total revenue	2,740,238	2,297,188	2,313,148	0.7%
Property Tax Support	511,858	563,907	414,882	(149,025)
<b>Personnel - Authorized FTE</b>	<b>17.74</b>	<b>15.94</b>	<b>15.24</b>	

### Improvement Package Summary

#### **1 of 1**

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:

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

The related cost (\$124,394) for the Budget position changes related to the consolidation of Finance and Budget is reported under the Budget Department and is offset by the \$103,639 savings realized in the changes in Finance positions resulting in a net cost to the City of \$20,755.

Related Savings:	\$ (103,639) Tax Funds	Recurring	<b>Recommend - Yes</b>
Property Tax Impact:	\$ (0.0408) (0.39)%		
Activity:	Finance Department		

## **2 of 2**

This improvement level request for consultant services to transition the Certified Annual Financial Report (CAFR) from the current software to Workiva Wdesk. The Budget Department uses Wdesk in preparing the budget documents and upgraded in Fiscal Year 2019 to the Performance Management/Reporting Workspace which includes unlimited licenses and CAFR reporting. If Finance transitions over to Wdesk, this will allow improved collaboration between departments and within the Finance department. Wdesk also works with any financial system in order to more efficiently produce financial reports and presentations, replacing manual processes. This \$5,000 would provide consultant services in mapping out and duplicating the current CAFR in order to prepare for the next CAFR cycle. 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.

Related Cost:	\$ 5,000 Tax Funds	Non-Recurring	<b>Recommend - Yes</b>
Related Revenue:	\$ 2,521 Administrative Overhead	Non-Recurring	
Net Cost:	<u>\$ 2,479</u>		
Property Tax Rate Impact	\$ 0.001 0.01%		
Activity:	Accounting		

### **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 annual savings of \$48,636 or 22.77%.
4. Overtime is unchanged from \$6,000 in FY 2019 to \$6,000 in FY 2020. FY 2018 actual was \$3,604.

#### **Supplies & Services**

5. Electric Franchise Fee Refund decreased from \$671,710 in FY 2019 to \$650,166 in FY 2020 based on the revised FY 2019 estimate. FY 2018 actual was \$920,635 and included a one-time settlement payment.
6. Gas Franchise Fee Refund increased from \$52,270 in FY 2019 to \$54,540 in FY 2020 based on FY 2018 actual \$54,540.
7. Postage and Shipping increased from \$120,828 in FY 2019 to \$134,670 in FY 2020 based on FY 2018 actual \$130,748 plus 3.00%.

8. Data Processing decreased from \$78,441 in FY 2019 to \$76,773 in FY 2020. This line item represents the recharge of Information Services staff time related to processing checks, system back-ups and daily production for the Superion financial software.
9. Software License increased from \$102,835 in FY 2019 to \$105,906 in FY 2020. This line item includes Superion Financial Software (\$67,920); eCivis Grant Software (\$33,000); Creditron (\$4,551); Collection Calls (\$300); Multifunction Copier Accounting Software (\$60); and GoToMyPC License (\$75).
10. Investment Management Fees unchanged from \$68,000 in FY 2019 to \$68,000 in FY 2020 based on FY 2019 budget.
11. Programming decreased from \$37,628 in FY 2019 to \$36,828 in FY 2020. This line item represents the recharge of Information Services staff time related to the maintenance the Superion financial software.

### **Machinery & Equipment**

12. Equipment replacement items at the maintenance level include (\$3,600):

<u>Accounting/Payroll/Treasury</u>	
(2) Chairs	\$ 1,200
(1) Calculator	\$ 175
(1) Desk Phone	\$ 250
(1) Smartphone	\$ 350
<u>Utility Billing/Parking Tickets</u>	
(2) Chairs	\$ 1,200
(1) Calculator	\$ 175
(1) Desk Phone	\$ 250
Total	<u><u>\$ 3,600</u></u>

### **Debt Service**

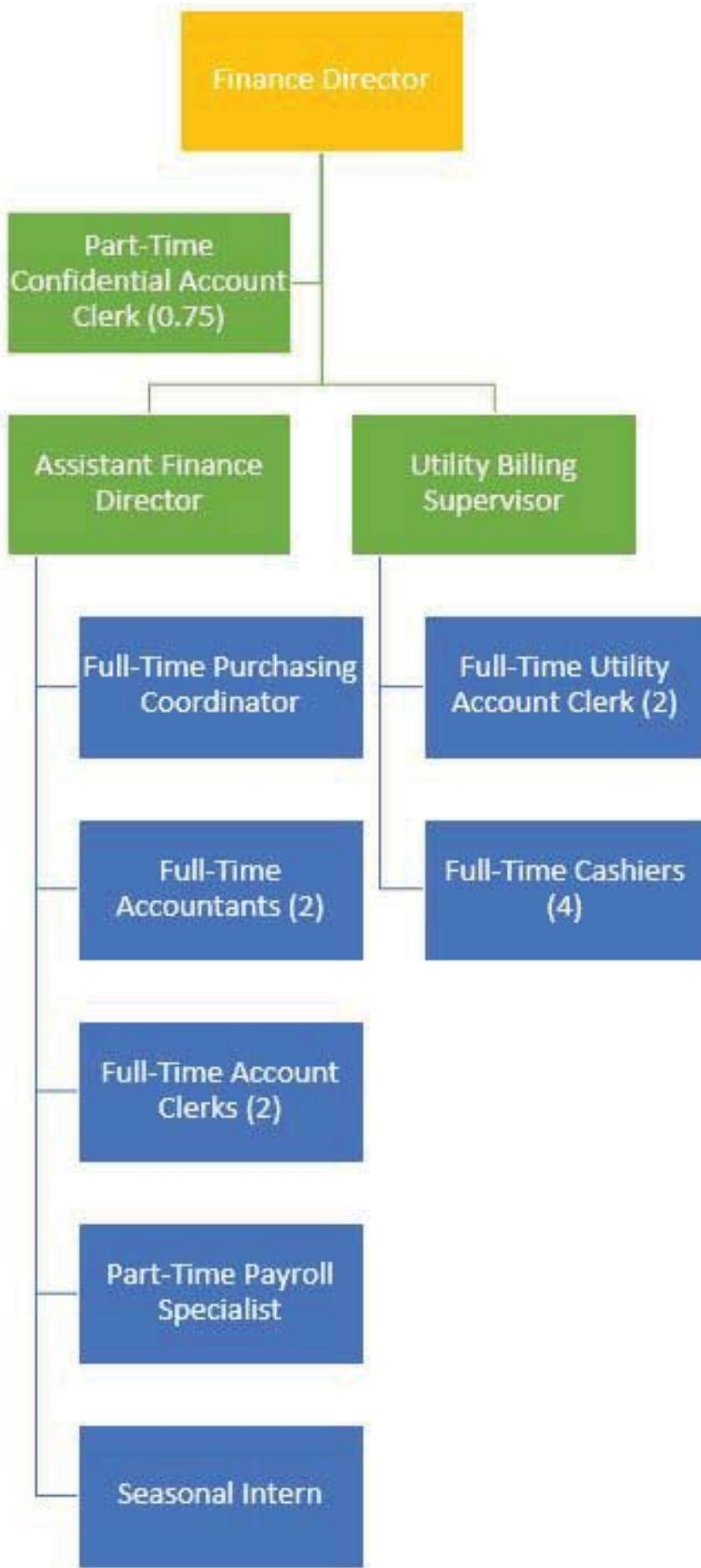
13. Annual debt service payment includes the following (\$202,606):

Amount	Debt Series	Source	Purpose	Final Payment	Call Date
\$ 202,606	2016A G.O.	Debt Levy	Franchise Fee Settlement	2035	2024
\$ 202,606	Total Finance	Debt Service			

### **Revenue**

14. Franchise Fees decreased from \$5,040,810 in FY 2019 to \$4,794,979 in FY 2020 based on FY 2018 actual of \$4,546,168 plus 5%.
15. Penalties increased from \$18,891 in FY 2019 to \$19,590 in FY 2020 based on FY 2018 actual of \$19,169 which represents administrative collection fees and administrative fees for tax liens.

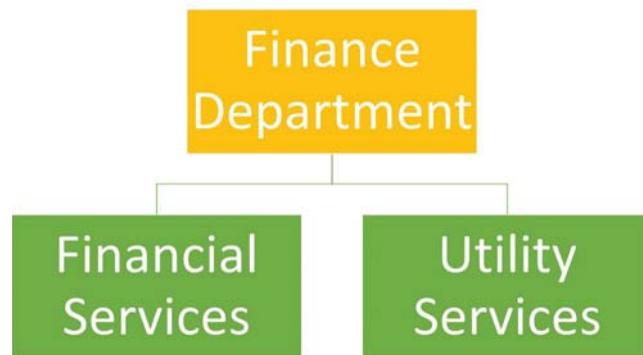
16. Credit Card Fee increased from \$0 in FY 2019 to \$10,000 in FY 2020 based on the first quarter of FY 2019. During FY 2018, the City switched credit card vendors. Previously, the City paid a 3% per transaction fee to the credit card vendor which was only partially offset (50%) by a convenience charge to the utility billing customer. The new vendor charges a \$4.95 per transaction fee directly to the utility billing customer and retains the fee as part of their contract. The City no longer receives a convenience charge related to credit card transactions. This new vendor reduces credit card charge expense by \$45,000 and reduces credit card fee revenue by \$42,000 (net savings of \$3,000). In addition, the City absorbs a \$0.25 per e-check transaction for online utility bill payments.
17. Revenue received from Enterprise Funds for Utility Billing and administrative overhead charges increased from \$1,333,662 in FY 2019 to \$1,352,706 in FY 2020.



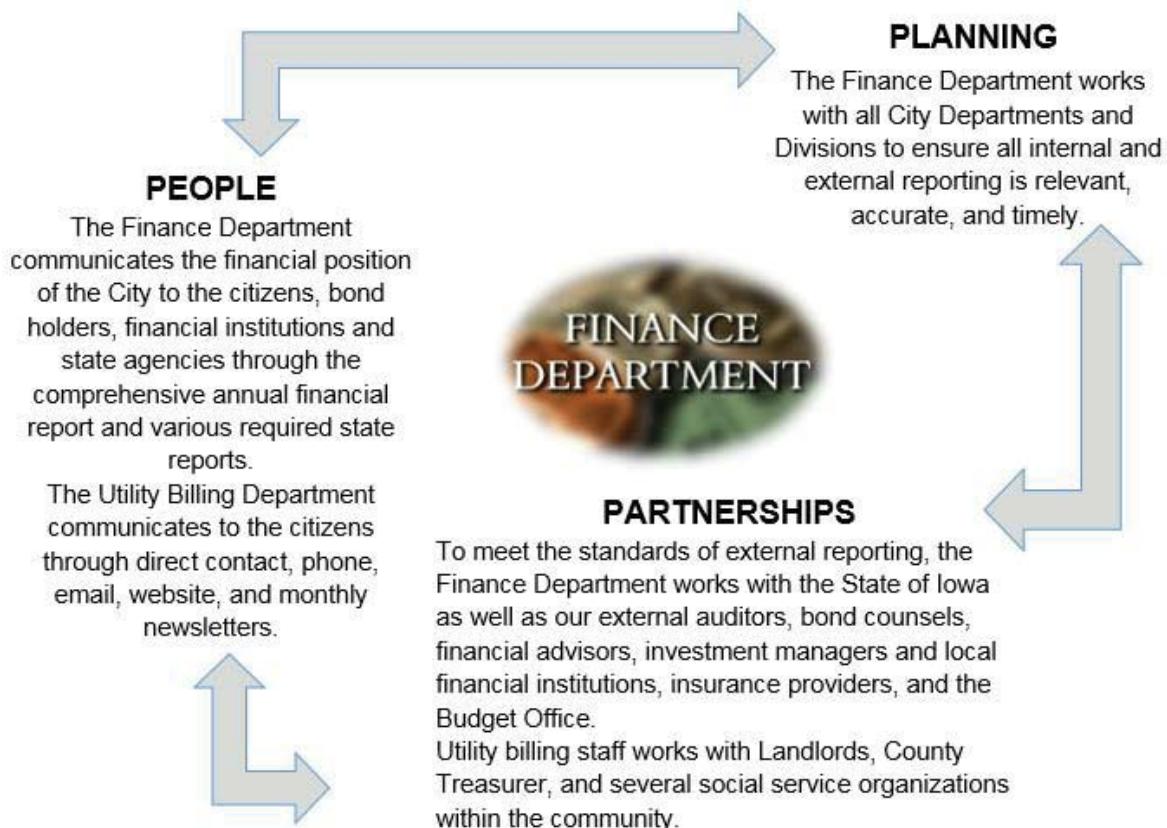
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# FINANCE DEPARTMENT

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.



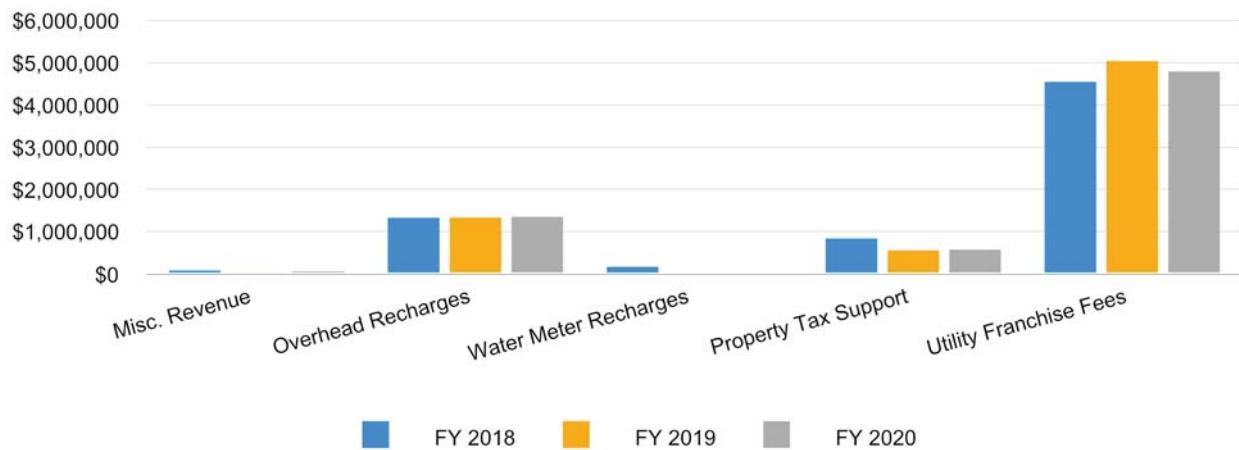
## SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES



# FINANCE DEPARTMENT

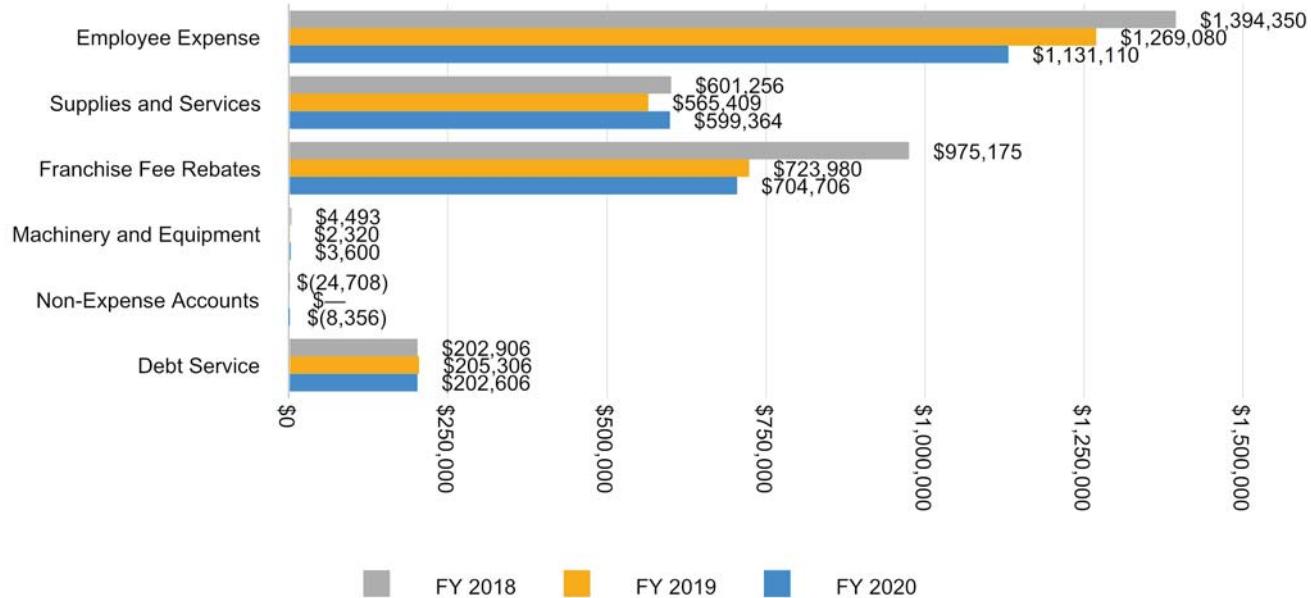
	FY 2018	FY 2019	FY 2020
Full-Time Equivalent	17.74	15.94	15.24

## Resources and Property Tax Support



The Finance Department is supported by 15.24 full-time equivalent employees, which accounts for 41.46% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by 4.65% in FY 2020 compared to FY 2019.

## 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:** Includes oversight and support for all activities in the form of administering the financial functions for the City of Dubuque.

#### **Accounting:**

- Maintain the financial system to record, summarize, verify and analyze financial transactions.
- Disclose information in an understandable manner that facilitates financial interpretations, opinions, and conclusions.
- Treasury management, including accounts payable, accounts receivable, payroll, purchasing coordination, and risk management.
- Document and summarize annual operations, to satisfy reporting needs.
- Review and audit expenses.
- Provide accounting services to Dubuque Initiatives and Subsidiaries (DI), and Dubuque Metropolitan Area Solid Waste Agency (DMASWA).

#### **Payroll:**

- Assemble, audit, and update payroll data for processing.
- Maintain payroll information on a calendar year and fiscal year basis for reporting.

#### **Purchasing:**

- Purchasing
- Development of RFP and Purchasing Policies
- Asset disposal

#### **Risk Management:**

- Loss control review
- Property coverage
- Machinery and equipment coverage
- Pollution liability
- Builder's risk
- Liability insurance coverage

#### **Grants:**

- Maintain administrative policy to guide grant related activities.
- Prepare documents for annual single audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirement, Cost Principles*,

# FINANCE DEPARTMENT

and Audit requirements for Federal Awards, (Uniform Guidance), and the *Schedule of Expenditures Federal Awards* (SEFA).

- Administer AmeriCorps grant reimbursement requests and prepare reports.

**Treasury:** Receipt and deposit revenues daily, insure cash available for daily operations, invest excess cash and establish custody of all holdings, and oversee debt service payments.

**Audit/Reporting:** Prepare state mandated reports; Annual Financial Report, Street Financial Report, Outstanding Debt Report, and Annual Urban Renewal Report. Prepare the Comprehensive Annual Financial Report (CAFR) for both the City of Dubuque, and the Dubuque Metropolitan Area Solid Waste Agency. Conduct internal operational audit reviews as required. Ensure all transactions and reporting is in conformity with generally accepted accounting principles (GAAP).

Financial Service Funding Summary			
	FY 2018 Actual	FY 2019 Budget	FY 2020 Requested
Expenditures	\$2,002,595	\$1,798,588	\$1,684,324
Resources	\$5,067,237	\$5,557,392	\$5,345,965

Financial Service Position Summary	
	FY 2020
FINANCE DIRECTOR	0.00
FINANCE MANAGER	1.00
ASSISTANT FINANCE DIRECTOR	0.00
PURCHASING COORDINATOR	1.00
ACCOUNT CLERK I	2.00
PAYROLL ACCOUNTANT	1.00
ACCOUNTANT	1.50
PAYROLL SPECIALIST	0.00
SECRETARY	0.75
FINANCE INTERN-SEASONAL	0.49
<b>Total FT Equivalent Employees</b>	<b>7.74</b>

## Highlights of the Past Year

- Earned the Government Finance Officers Association Certificate of Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR).

# FINANCE DEPARTMENT

- Received unmodified audit opinion that the financial statements fairly state the financial position of the City from our external auditor
- Purchased and implemented ECivis Grant Software

## Future Initiatives

- Increase volume of purchase card transactions to maximize the rebate revenues available to the City, and streamline payment processing for routine purchases.
- Streamline Accounts Payable workflow
- Evaluate existing enterprise financial software and recommend upgrade

## 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: Service value for taxes and fees

#### Comprehensive Annual Financial Statement

The Government Accounting and Standards Board (GASB) pronouncements for governmental reporting, recognizes that power rests in the hands of the people. The first objective for any governmental financial reporting is an accountability that requires governments to justify the raisings of public resources and the purpose for which those resources are used.

The Comprehensive Annual Financial Report (CAFR), contains externally audited financial statements, notes to the financial statements, and required supplementary information. A statistical section includes current and nine years of past history for financial trends, revenue capacity, debt capacity, demographic and, economic information, and operating indicators.



#### DID YOU KNOW?

The City has received the Certificate of Excellence in Financial Reporting for 30 consecutive years.

# FINANCE DEPARTMENT

## Outcome #2: Opportunities to become involved in City governance and planning

### **The Investment Oversight Advisory Commission**

Five members from the community meet quarterly to review the City's investments and ensure that all investments adhere to the City's investment policy, state and legal requirements, and recommended best practices for preservation of capital, liquidity, and a reasonable return on investment. The City has over \$27 million in professionally managed investments.

**CITY OF DUBUQUE**  
**Summary of Managed Investments at Market Value**  
**As of June 30, 2018**  
**(In hundreds of dollars)**

Investment Type	Matures Less than 1 Year	Matures 1 to 5 Years	Matures 6 to 10 Years	Matures More than 10 Years	TOTAL
Money Market /Mutual Funds/Cash	\$ 504,760.12				\$ 504,760.12
US Treasuries				2,570,653.35	2,570,653.35
Federal Agency Obligations	1,615,567.76	20,605,077.13	42,586.62	3,685,624.31	25,948,855.82
Managed Account Long Term CD		241,091.39			241,091.39
Corporate Stock	89,885.10				89,885.10
	\$ 2,210,212.98	\$ 20,846,168.52	\$ 42,586.62	\$ 6,256,277.66	\$ 29,355,245.78

### **DID YOU KNOW?**

The City's investment policy was re-certified July 2017, by the Association of Public Treasurers of the United States and Canada.

## Outcome #3: Easy, convenient access to City information and services

The City of Dubuque Finance Department's main goal is to provide meaningful and timely financial data to satisfy the need for sound fiscal policy and full disclosure. This website promotes open government and financial transparency by providing a searchable portal of payments made by the City of Dubuque. Amounts are shown for the current and past five fiscal years. Information is updated weekly.

# FINANCE DEPARTMENT

## Utility Services

### Overview

Utility Services is responsible for maintaining positive customer relations for over 24,000 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 2018 Actual	FY 2019 Budget	FY 2020 Requested
Expenditures	\$1,063,272	\$857,201	\$841,100
Resources	\$1,063,272	\$857,201	\$841,100

Utility Services Position Summary	
	FY 2020
Finance Director	0.00
Utility Billing Supervisor	1.00
Accountant	0.50
Account Clerk 1	2.00
Cashier	4.00
Water Meter Inspector	0.00
Water Meter Service Worker	0.00
<b>Total FT Equivalent Employees</b>	<b>7.50</b>

### Highlights of the Past Year

- Early adopter of Utility Billing software version 18.1 upgrade at no cost
- Watersmart
- Meter change out of Westside Water System, 350 meters
- Paymentus online payment software
- PDF copies of bills available online
- Improvements in electronic billing

### Future Initiatives

- Early adopter of Utility Billing software 18.2 at reduced cost
- Addition of new accounts as new subdivisions are completed
- Improve user experience for website using only single log- in for account information and payments
- 24 hour automated payment by telephone

# FINANCE DEPARTMENT

## 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: Financially Responsible, High Performance Organization

#### Outcome #1: Secure City information, including personal information

The Council approved the City's Identity Theft Prevention Program, in 2008. The policy establishes procedures to identify "Red Flags" that can detect and prevent or mitigate any identify theft. The policy and procedures protect the City's data, and provide the appropriate response if a violation is detected. The policy establishes procedures to prevent a person from establishing service under a false name that could lead to identity theft, or gain unauthorized access to account information. The Red Flag committee, consisting of employees from Legal, Information Services, and Finance, meets semi-annually to review existing policy, report on any concerns, and update policy if needed.

#### **DID YOU KNOW?**

Approximately 24,000 utility bills are generated monthly

#### Outcome #2: Easy, convenient access to City information and services

Empowers the customer to monitor usage, identify leaks, become more sustainable, and lower their bill. Currently, 6% of our customers utilize the portal.



This water management website was first implemented in 2013 and significantly upgraded in late 2017. Free of charge to the customer, the website allows customers to monitor their water usage hourly, set up automatic alerts if the water consumption may indicate a leak, and help customers set a personal goal for water conservation to stay within their parameters. The upgraded website promotes an interactive environment that encourages customers to be sustainable with tips and tools to better manage water usage. More enhancements will become available so the customer can get billing and payment history, a copy of the current bill, and make a payment in a one stop website. These additional features will encourage more customers to go to the website and then explore all information available to them.

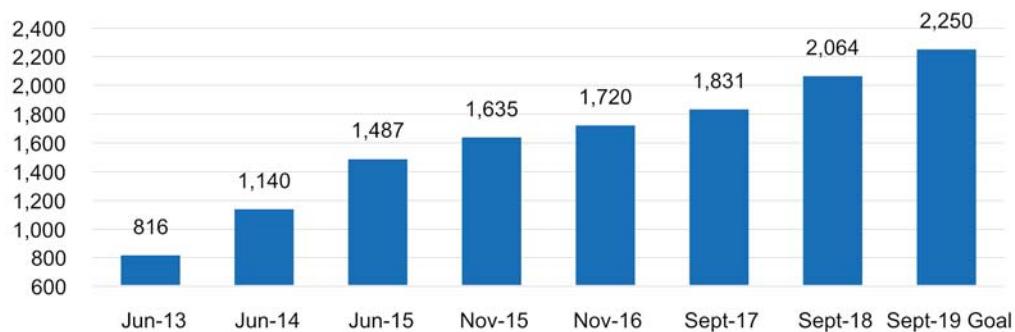
# FINANCE DEPARTMENT

## E-Billing and Billing History Website

The City offers e-billing which allows customers to receive their bill by e-mail. In 1<sup>st</sup> quarter 2018, an upgraded and more streamlined option will be available that should encourage even higher participation.

Customers receive an e-mail notification that their bill is available and then can login to their account for further detail. The City surpassed the FY2019 goal of 2000 customers receiving e-bills. Customers can scroll through the website to see not only current billing information, but also past billing history and payments. Customers can make online payments using a credit or debit card, or by e-check.

### E-Bill Customers



#### DID YOU KNOW?

Customers have online access to their current and past 6 years of billing, payment and consumption history

## Outcome #3: Customer-focused City service delivery

The City still offers walk-in face-to-face contact for customers. Some customers prefer the personal interaction either in person or by phone, even as more and more customers are switching to the convenience of web based 24-hour access for paying bills, obtaining billing and payment history, starting and stopping service, or reporting a billing concern.

Customers have multiple options for paying, which include the payment counter in City Hall, the drop box located outside City Hall, US mail service, direct debit to their bank account, or online website payments.

Pay a  
Utility Bill

In FY 2019, the City is partnering with Paymentus to offer enhanced online payment options that include scheduling payment dates and recurring payments.

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## Recommended Operating Revenue Budget - Department Total

### 74 - FINANCE DEPARTMENT

Fund	Account	Account Title	FY17 Actual Revenue	FY18 Actual Revenue	FY19 Adopted Budget	FY20 Recomm'd Budget
100	42335	MAQ VALLEY ELEC FRANCHISE	70,385	70,079	79,184	73,914
100	42340	GAS FRANCHISE FEE	942,886	1,147,459	990,030	1,210,259
100	42345	ELECTRIC FRANCHISE FEE	3,530,308	3,328,630	3,971,596	3,510,806
<b>42</b>	<b>LICENSES AND PERMITS</b>	<b>- Total</b>	<b>4,543,579</b>	<b>4,546,168</b>	<b>5,040,810</b>	<b>4,794,979</b>
100	51178	CREDIT CARD FEE	39,074	29,458	0	10,000
100	51215	LATE PAYMENT PENALTY	18,896	19,169	18,891	19,590
<b>51</b>	<b>CHARGES FOR SERVICES</b>	<b>- Total</b>	<b>57,970</b>	<b>48,628</b>	<b>18,891</b>	<b>29,590</b>
100	53201	REFUNDS	253	4,348	0	2,040
100	53530	SPECIALIZED SERVICES	3,000	3,000	3,000	3,000
100	53605	MISCELLANEOUS REVENUE	556	1,569	510	500
640	53610	INSURANCE CLAIMS	119	0	0	0
100	53620	REIMBURSEMENTS-GENERAL	11,839	16,903	11,839	18,000
830	53620	REIMBURSEMENTS-GENERAL	8	0	0	0
<b>53</b>	<b>MISCELLANEOUS</b>	<b>- Total</b>	<b>15,775</b>	<b>25,820</b>	<b>15,349</b>	<b>23,540</b>
100	59100	FR GENERAL	6,000	0	0	0
100	59610	FR WPC OPERATING	307,908	374,070	367,615	364,662
100	59620	FR STORMWATER OPERATING	228,334	232,598	233,063	238,139
100	59630	FR PARKING OPERATING	83,072	86,909	84,989	87,173
100	59640	FR WATER UTILITY	0	201,487	223,540	227,682
100	59670	FR REFUSE COLLECTION	335,701	340,338	336,604	347,612
100	59940	FR DMASWA	59,389	91,912	87,851	87,438
<b>59</b>	<b>TRANSFER IN AND INTERNAL</b>	<b>- Total</b>	<b>1,020,404</b>	<b>1,327,314</b>	<b>1,333,662</b>	<b>1,352,706</b>
<b>FINANCE DEPARTMENT</b> - Total			<b>5,637,728</b>	<b>5,947,930</b>	<b>6,408,712</b>	<b>6,200,815</b>

## Recommended Operating Expenditure Budget - Department Total

### 74 - FINANCE DEPARTMENT

Fund	Account	Account Title	FY17 Actual Expense	FY18 Actual Expense	FY19 Adopted Budget	FY 20 Recomm'd Budget
100	61010	FULL-TIME EMPLOYEES	749,198	784,523	818,721	780,584
640	61010	FULL-TIME EMPLOYEES	55,400	46,507	0	0
100	61020	PART-TIME EMPLOYEES	73,803	72,316	71,843	33,664
640	61020	PART-TIME EMPLOYEES	42,316	41,663	0	0
100	61030	SEASONAL EMPLOYEES	23,057	19,022	13,005	13,300
100	61050	OVERTIME PAY	3,784	1,509	6,000	6,000
640	61050	OVERTIME PAY	599	2,095	0	0
640	61071	HOLIDAY PAY-OVERTIME	0	692	0	0
100	61091	SICK LEAVE PAYOFF	8,758	1,377	0	0
640	61091	SICK LEAVE PAYOFF	0	468	0	0
100	61092	VACATION PAYOFF	4,745	0	0	0
640	61092	VACATION PAYOFF	0	6,223	0	0
100	61310	IPERS	75,068	77,033	85,865	78,686
640	61310	IPERS	8,780	8,113	0	0
100	61320	SOCIAL SECURITY	61,066	60,519	69,582	63,768
640	61320	SOCIAL SECURITY	7,258	7,146	0	0
100	61410	HEALTH INSURANCE	222,600	222,598	200,340	151,704
640	61410	HEALTH INSURANCE	31,800	31,800	0	0
100	61415	WORKMENS' COMPENSATION	3,218	3,293	2,844	2,435
640	61415	WORKMENS' COMPENSATION	5,632	6,452	0	0
100	61416	LIFE INSURANCE	677	691	700	789
640	61416	LIFE INSURANCE	55	48	0	0
100	61417	UNEMPLOYMENT INSURANCE	2,682	0	0	0
100	61660	EMPLOYEE PHYSICALS	433	262	180	180
<b>61 - WAGES AND BENEFITS</b>			<b>1,380,929</b>	<b>1,394,350</b>	<b>1,269,080</b>	<b>1,131,110</b>
100	62010	OFFICE SUPPLIES	3,329	4,912	3,364	4,507
640	62010	OFFICE SUPPLIES	143	3	0	0
640	62011	UNIFORM PURCHASES	1,136	96	0	0
100	62030	POSTAGE AND SHIPPING	115,163	130,748	120,828	134,670
100	62031	PROCESSING MATERIALS	683	289	683	780
640	62033	HAND TOOLS/EQUIPMENT	475	553	0	0
100	62034	REPAIR PARTS/SUPPLIES	0	58	0	58
100	62035	COURIER FEES	3,795	3,817	3,960	3,960
100	62050	OFFICE EQUIPMENT MAINT	3,565	2,308	3,565	2,308
100	62061	DP EQUIP. MAINT CONTRACTS	4,492	6,374	5,898	5,385
100	62070	OFFICE EQUIP RENTAL	34,636	34,636	34,636	34,636
100	62090	PRINTING & BINDING	17,511	24,447	17,511	25,314
100	62110	COPYING/REPRODUCTION	2,103	2,171	2,103	2,235
830	62110	COPYING/REPRODUCTION	542	1,678	0	1,795
100	62130	LEGAL NOTICES & ADS	7,353	7,378	6,435	7,378
100	62140	PROMOTION	4,558	3,068	4,558	3,068
100	62170	SUBSCRIPTIONS-BOOKS-MAPS	370	597	420	442
100	62190	DUES & MEMBERSHIPS	1,628	1,446	1,693	1,475
100	62202	OFFICERS BOND	16,720	0	8,390	8,390
830	62204	REFUNDS	0	(208)	0	0
100	62206	PROPERTY INSURANCE	138	429	0	0
100	62208	GENERAL LIABILITY INSURAN	7,092	5,974	6,353	7,802
640	62208	GENERAL LIABILITY INSURAN	2,123	1,788	0	0
100	62214	ELEC FRANCHISE FEE REFUND	597,076	920,635	671,710	650,166
100	62215	GAS FRANCHISE FEE REFUND	49,781	54,540	52,270	54,540
100	62310	TRAVEL-CONFERENCES	3,698	4,406	7,300	7,300
100	62320	TRAVEL-CITY BUSINESS	25	14	880	880

## Recommended Operating Expenditure Budget - Department Total

### 74 - FINANCE DEPARTMENT

Fund	Account	Account Title	FY17 Actual Expense	FY18 Actual Expense	FY19 Adopted Budget	FY 20 Recomm'd Budget
100	62340	MILEAGE/LOCAL TRANSP	0	4	0	4
100	62360	EDUCATION & TRAINING	3,545	4,956	6,300	6,300
100	62421	TELEPHONE	1,367	1,516	1,366	1,516
640	62421	TELEPHONE	679	744	0	0
830	62421	TELEPHONE	8,614	6,561	0	6,561
100	62436	RENTAL OF SPACE	1,554	1,680	1,554	1,680
640	62436	RENTAL OF SPACE	480	480	0	0
640	62511	FUEL, MOTOR VEHICLE	3,069	3,364	0	0
640	62521	MOTOR VEHICLE MAINT.	2,443	1,036	0	0
640	62528	MOTOR VEH. MAINT. OUTSOUR	131	0	0	0
640	62614	EQUIP MAINT CONTRACT	771	885	0	0
100	62660	DATA PROCESSING	74,439	76,075	78,441	76,773
100	62663	SOFTWARE LICENSE EXP	73,704	68,926	102,835	105,906
100	62666	CREDIT CARD CHARGE	108,850	69,376	30,000	30,000
100	62667	DATA SERVICES	120	120	120	120
640	62667	DATA SERVICES	135	240	0	0
100	62669	PROGRAMMING	35,708	36,493	37,628	36,828
100	62671	MISC. OPERATING SUPPLIES	494	3,333	0	0
100	62699	CASH SHORT AND OVER	(2,549)	(203)	0	0
100	62710	CONTRACTOR SERVICES	43	60	400	0
100	62713	LEGAL SERVICES	54	553	0	328
100	62716	CONSULTANT SERVICES	12,000	21,312	15,500	20,500
100	62722	INVESTMENT MGMT FEES	63,724	71,631	68,000	68,000
100	62723	INVEST-CUSTODIAL FEE	27,734	26,994	27,000	27,000
100	62726	AUDIT SERVICES	37,280	35,230	37,280	35,230
100	62727	FINANCIAL SERVICE FEES	2,606	2,945	3,108	2,935
100	62732	TEMP HELP/CONTRACT SERV.	1,549	12,159	0	0
100	62785	GIFT CARDS	0	31	0	0
<b>62 - SUPPLIES AND SERVICES</b>			<b>1,336,678</b>	<b>1,658,655</b>	<b>1,362,089</b>	<b>1,376,770</b>
100	62724	BOND PAYING AGENT FEE	20,725	16,400	22,300	22,300
<b>627 - CONTRACTUAL SERVICES</b>			<b>20,725</b>	<b>16,400</b>	<b>22,300</b>	<b>22,300</b>
830	63110	STORES-OFFICE	472,836	502,100	270,000	425,160
830	63111	LESS STORES-OFFICE	(479,952)	(526,808)	(270,000)	(433,516)
<b>63 - ADMIN/OVERHEAD/STORES GAR</b>			<b>(7,116)</b>	<b>(24,708)</b>	<b>0</b>	<b>(8,356)</b>
100	71113	CALCULATORS	0	0	170	350
640	71120	PERIPHERALS, COMPUTER	248	0	0	0
100	71123	SOFTWARE	0	4,006	0	0
100	71211	DESKS/CHAIRS	610	239	1,200	2,400
100	72418	TELEPHONE RELATED	725	248	950	850
<b>71 - EQUIPMENT</b>			<b>1,583</b>	<b>4,493</b>	<b>2,320</b>	<b>3,600</b>
400	74111	PRINCIPAL PAYMENT	120,000	130,000	135,000	135,000
400	74112	INTEREST PAYMENT	87,230	72,906	70,306	67,606
<b>74 - DEBT SERVICE</b>			<b>207,230</b>	<b>202,906</b>	<b>205,306</b>	<b>202,606</b>
<b>74 - FINANCE DEPARTMENT TOTAL</b>			<b>2,940,029</b>	<b>3,252,097</b>	<b>2,861,095</b>	<b>2,728,030</b>

## Recommended Expenditure Budget Report by Activity & Funding Source

### 74 - FINANCE DEPARTMENT

**ACCTNG/PAYROLL/TREAS - 74100**

#### FUNDING SOURCE: GENERAL

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
CONTRACTUAL SERVICES	16,400	22,300	22,300
EQUIPMENT	4,493	1,300	1,975
SUPPLIES AND SERVICES	1,292,555	1,069,589	1,066,789
WAGES AND BENEFITS	689,147	705,399	593,260
<b>ACCTNG/PAYROLL/TREAS</b>	<b>2,002,595</b>	<b>1,798,588</b>	<b>1,684,324</b>
<b>STORES INVENTORY</b>	<b>- 74110</b>		

#### FUNDING SOURCE: STORES/PRINTING

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
ADMIN/OVERHEAD/STORES GAR	(12,569)	—	—
<b>STORES INVENTORY</b>	<b>(12,569)</b>	<b>—</b>	<b>—</b>
<b>CENTRALIZED MULTIFUNCTION- 74120</b>			

#### FUNDING SOURCE: STORES/PRINTING

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
ADMIN/OVERHEAD/STORES GAR	(8,223)	—	(8,356)
SUPPLIES AND SERVICES	7,700	—	7,779

#### FUNDING SOURCE: STORES/PRINTING

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
ADMIN/OVERHEAD/STORES GAR	(1,000)	—	—
SUPPLIES AND SERVICES	540	—	577
<b>CENTRALIZED PHONE RECHRG</b>	<b>(461)</b>	<b>—</b>	<b>577</b>
<b>CENTRALIZED POSTAGE - 74140</b>			

#### FUNDING SOURCE: STORES/PRINTING

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
ADMIN/OVERHEAD/STORES GAR	(2,915)	—	—
SUPPLIES AND SERVICES	(208)	—	—
<b>CENTRALIZED POSTAGE</b>	<b>(3,123)</b>	<b>—</b>	<b>—</b>
<b>UTILITY BILL/PARKING TKTS- 74700</b>			

#### FUNDING SOURCE: GENERAL

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
EQUIPMENT	—	1,020	1,625
SUPPLIES AND SERVICES	348,880	292,500	301,625
WAGES AND BENEFITS	553,997	563,681	537,850
<b>UTILITY BILL/PARKING TKTS</b>	<b>902,877</b>	<b>857,201</b>	<b>841,100</b>
<b>METER READS/SERVICE - 74710</b>			

## **Recommended Expenditure Budget Report by Activity & Funding Source**

### **74 - FINANCE DEPARTMENT**

#### **FUNDING SOURCE: WATER UTILITY OPERATION**

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
EQUIPMENT	—	—	—
SUPPLIES AND SERVICES	9,189	—	—
WAGES AND BENEFITS	151,207	—	—
<b>METER READS/SERVICE</b>	<b>160,396</b>	—	—
<b>DEBT SERVICE</b>	<b>- 74720</b>		

#### **FUNDING SOURCE: DEBT SERVICE**

Account	FY18 Actual Expense	FY19 Adopted Budget	FY20 Recomm'd Budget
DEBT SERVICE	202,906	205,306	202,606
<b>DEBT SERVICE</b>	<b>202,906</b>	<b>205,306</b>	<b>202,606</b>
<b>FINANCE DEPARTMENT TOTAL \$</b>	<b>3,252,096.65 \$</b>	<b>2,861,095.00 \$</b>	<b>2,728,030.00</b>

CITY OF DUBUQUE, IOWA  
DEPARTMENT DETAIL - PERSONNEL COMPLEMENT

74 FINANCE DEPARTMENT

FD	JC	WP-GR	JOB CLASS	FY 2018		FY 2019		FY 2020	
				FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
<b>61010 Full Time Employee Expense</b>									
100	2380	GE-42	FINANCE DIRECTOR	1.00	\$ 111,793	1.00	\$ 119,628	0.00	\$ —
100		GE-39	FINANCE MANAGER	0.00	\$ —	0.00	\$ —	1.00	\$ 82,750
100	1360	GE-37	ASSISTANT FINANCE DIRECTOR	1.00	\$ 73,757	1.00	\$ 78,944	0.00	\$ —
100	4860	GE-33	UTILITY BILLING SUPERVISOR	1.00	\$ 73,123	1.00	\$ 74,235	1.00	\$ 75,918
100	1060	GE-30	ACCOUNTANT	2.00	\$ 117,276	2.00	\$ 122,558	2.00	\$ 128,583
100		GE-30	PAYROLL ACCOUNTANT	0.00	\$ —	0.00	\$ —	1.00	\$ 51,121
100	4160	GE-31	PURCHASING COORDINATOR	1.00	\$ 60,028	1.00	\$ 62,041	1.00	\$ 67,509
640	4980	NA-49	WATER METER INSPECTOR	1.00	\$ 55,421	0.00	\$ —	0.00	\$ —
100	1020	OE-06	ACCOUNT CLERK I	3.00	\$ 139,742	3.00	\$ 142,428	4.00	\$ 194,561
100	1760	OE-05	CASHIER (FINANCE)	5.00	\$ 213,968	5.00	\$ 218,887	4.00	\$ 180,142
<b>TOTAL FULL TIME EMPLOYEES</b>				15.00	\$ 845,108	14.00	\$ 818,721	14.00	\$ 780,584
<b>61020 Part Time Employee Expense</b>									
100	3780	GE-28	PAYROLL SPECIALIST	0.70	\$ 38,376	0.70	\$ 38,963	0.00	\$ —
100	4440	GE-25	SECRETARY	0.75	\$ 31,657	0.75	\$ 32,880	0.75	\$ 33,664
640	5040	OE-07	WATER METER SERVICEWORKER	0.80	\$ 40,301	0.00	\$ —	0.00	\$ —
<b>TOTAL PART TIME EMPLOYEES</b>				2.25	\$ 110,334	1.45	\$ 71,843	0.75	\$ 33,664
<b>61030 Seasonal Employee Expense</b>									
100	2840	NA-38	FINANCE INTERN-SEASONAL	0.49	\$ 12,811	0.49	\$ 13,005	0.49	\$ 13,300
<b>TOTAL SEASONAL EMPLOYEES</b>				0.49	\$ 12,811	0.49	\$ 13,005	0.49	\$ 13,300
<b>TOTAL FINANCE DEPARTMENT</b>				<b>17.74</b>	<b>\$ 968,253</b>	<b>15.94</b>	<b>\$ 903,569</b>	<b>15.24</b>	<b>\$ 827,548</b>

**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		
<b>Accounting/Payroll/Treasury-FT General Fund</b>												
10074100	61010	100	2380	GE-42	FINANCE DIRECTOR	0.90	\$ 100,614	0.90	\$ 107,666	0.00	\$ —	
10074100	61010	100		GE-39	FINANCE MANAGER	0.00	\$ —	0.00	\$ —	1.00	\$ 82,750	
10074100	61010	100	1360	GE-37	ASSISTANT FINANCE DIRECTOR	1.00	\$ 73,757	1.00	\$ 78,944	0.00	\$ —	
10074100	61010	100	4160	GE-31	PURCHASING COORDINATOR	1.00	\$ 60,028	1.00	\$ 62,041	1.00	\$ 67,509	
10074100	61010	100	1020	OE-06	ACCOUNT CLERK I	2.00	\$ 93,007	2.00	\$ 95,159	2.00	\$ 97,521	
10074100	61010	100		GE-30	PAYROLL ACCOUNTANT	0.00	\$ —	0.00	\$ —	1.00	\$ 51,121	
10074100	61010	100	1060	GE-30	ACCOUNTANT	1.50	\$ 86,168	1.50	\$ 90,729	1.50	\$ 95,962	
				<b>Total</b>			6.40	\$ 413,574	6.40	\$ 434,539	6.50	\$ 394,863
<b>Accounting/Payroll/Treasury-PT General Fund</b>												
10074100	61020	100	3780	GE-28	PAYROLL SPECIALIST	0.70	\$ 38,376	0.70	\$ 38,963	0.00	\$ —	
10074100	61020	100	4440	GE-25	SECRETARY	0.75	\$ 31,657	0.75	\$ 32,880	0.75	\$ 33,664	
				<b>Total</b>			1.45	\$ 70,033	1.45	\$ 71,843	0.75	\$ 33,664
<b>Accounting/Payroll/Treasury-Seasonal General Fund</b>												
10074100	61030	100	2840	NA-38	FINANCE INTERN-SEASONAL	0.49	\$ 12,811	0.49	\$ 13,005	0.49	\$ 13,300	
				<b>Total</b>			0.49	\$ 12,811	0.49	\$ 13,005	0.49	\$ 13,300
<b>Utility Billing/Parking Tickets- FT General Fund</b>												
10074700	61010	100	2380	GE-42	FINANCE DIRECTOR	0.10	\$ 11,179	0.10	\$ 11,962	0.00	\$ —	
10074700	61010	100	4860	GE-33	UTILITY BILLING SUPERVISOR	1.00	\$ 73,123	1.00	\$ 74,235	1.00	\$ 75,918	
10074700	61010	100	1060	GE-30	ACCOUNTANT	0.50	\$ 31,108	0.50	\$ 31,829	0.50	\$ 32,621	
10074700	61010	100	1760	OE-05	CASHIER (FINANCE)	5.00	\$ 213,968	5.00	\$ 218,887	4.00	\$ 180,142	
10074700	61010	100	1020	OE-06	ACCOUNT CLERK I	1.00	\$ 46,735	1.00	\$ 47,269	2.00	\$ 97,040	
				<b>Total</b>			7.60	\$ 376,113	7.60	\$ 384,182	7.50	\$ 385,721
<b>Meter Reads/Service - Water Fund</b>												
64074710	61010	640	4980	NA-49	WATER METER INSPECTOR	1.00	\$ 55,421	0.00	\$ —	0.00	\$ —	
64074710	61020	640	5040	OE-07	WATER METER SERVICEWORKER	0.80	\$ 40,301	0.00	\$ —	0.00	\$ —	
				<b>Total</b>			1.80	\$ 95,722	0.00	\$ —	0.00	\$ —
<b>TOTAL FINANCE DEPARTMENT</b>												
							<b>17.74</b>	<b>\$ 968,253</b>	<b>15.94</b>	<b>\$ 903,569</b>	<b>15.24</b>	<b>\$ 827,548</b>

**Capital Improvement Projects by Department/Division**

<b>FINANCE DEPARTMENT</b>					
<b>CIP Number</b>	<b>Capital Improvement Project Title</b>	<b>FY 17 Actual Expense</b>	<b>FY 18 Actual Expense</b>	<b>FY 19 Adopted Budget</b>	<b>FY 20 Recomm'd Budget</b>
1002811	DEPARTMENT REMODEL	0	0	0	100,000
1021025	COMPUTER SYSTEM UPGRADE	640	0	0	0
1022053	COMMUNITY PLUS UPGRADE	10,245	6,300	0	0
1022166	FINANCE PLUS UPGRADE	10,080	6,300	0	0
1022601	REPLACEMENT OF RADIOS	0	0	0	0
<b>FINANCE DEPARTMENT</b>		<b>TOTAL</b>	<b>20,965</b>	<b>12,600</b>	<b>0</b>
					<b>100,000</b>

PRGRM/ DEPT	PROJECT DESCRIPTION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL	PAGE
<b>FINANCE DEPARTMENT</b>								
<b>General Government</b>								
	General Ledger Software	\$0	\$250,000	\$750,000	\$0	\$0	\$1,000,000	311
	Department Remodel	\$100,000	\$0	\$0	\$0	\$0	\$100,000	312
	Total Clty Manager's Office	\$100,000	\$250,000	\$750,000	\$0	\$0	\$1,100,000	

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