

Finance

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FINANCE DEPARTMENT

Budget Highlights	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested	% Change From FY 2020 Budget
<u>Expenses</u>				
Employee Expense	1,543,306	1,504,748	1,673,822	11.2%
Supplies and Services	689,686	796,473	786,958	-1.2%
Electric and Gas Utility Franchise Fee Rebates	596,127	704,706	639,895	-9.2%
Investment Mgr / Custodial & Financial Service Fees	94,123	95,000	105,000	10.5%
Machinery and Equipment	46,371	3,600	26,874	646.5%
Non-Expense Accounts	(5,636)	(8,356)	(7,955)	-4.8%
Total	2,963,977	3,096,171	3,224,594	4.1%
Abated Debt - Franchise Fee Litigation	205,306	202,606	199,906	-1.3%
Total Expense	3,169,283	3,298,777	3,424,500	3.8%
<u>Resources</u>				
Miscellaneous Revenue	78,683	53,130	57,615	8.4%
Electric and Gas Utility Franchise Fees	801,433	907,312	839,801	-7.4%
Overhead & Utility Billing Recharges to Enterprise Funds	1,487,614	1,592,008	1,704,079	7.0%
Water Meter Service Recharges	1,801	—	—	0.0%
Total revenue	2,369,531	2,552,450	2,601,495	1.9%
Property Tax Support	799,752	746,327	823,005	76,678
Personnel - Authorized FTE	18.94	18.24	20.00	

Improvement Package Summary

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This improvement level decision package request would provide funding for an expanded camera system in the first floor hallway and the new Utility Billing cashier area in the Finance Department. This request would include 8 cameras. The Finance Department will be remodeled winter/spring 2020 to address employee safety, security, and more efficient space use. The proposed design changes the layout of the customer counter for the cashiers. The additional cameras will help cashiers and other members of the Finance Department monitor activity in the first floor hallway and allow the cashiers to be able to see customers approaching their windows. The first year of camera maintenance cost is included in the purchase of the camera. Estimated camera maintenance in Fiscal Year 2022 is \$1,181.

Related Cost:	\$ 12,500	Tax Funds	Non-Recurring	Recommend - Yes
Related Revenue:	\$ 6,291	Administrative Overhead	Non-Recurring	
Net Cost:	<u>\$ 6,209</u>			
Property Tax Impact:	\$ 0.0024	0.02%		
Activity: Accounting				

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This improvement level decision package request would provide funding for a seasonal twenty hour per week (0.51 FTE) Finance Intern (NA-38F). The Finance Department currently has one twenty hour per week intern (0.49 FTE). The intern assists the accountants to perform a wide variety of tasks including auditing accounts payable, auditing purchasing card statements, preparation of audit workpapers, scanning, and various monthly reporting and reconciliations. The second Finance Intern would also become involved in Utility Billing. The Finance Department has been successful in partnering with the local colleges to find highly qualified intern candidates. Interns provide low-cost options for reducing employee workload, improving unseen processes, and finding great talent. An additional seasonal intern would open possibilities to new and unique talent that is not found through traditional hiring methods, help reduce overall accountant workload, provide mentoring and management experience for the accountants supervising the intern position, and provide the Finance Department with a fresh perspective and a new way to solve problems. The 2015 National Association of Colleges and Employers (NACE) Internship & Co-op Survey found that more than half of employers had a higher five-year retention rate from employees that were hired through internship programs. Interns are eager to learn, ready to work, and most want the chance to prove their value. The non-recurring expenses include a computer and a desk phone.

Related Cost:	\$ 16,147	Tax Funds	Recurring	Recommend - Yes
Related Cost:	\$ 2,525	Tax Funds	Non-Recurring	
Related Revenue:	\$ 16,147	Enterprise Funds	Recurring	
Related Revenue:	\$ 2,525	Enterprise Funds	Non-Recurring	
Net Cost:	<u>\$ —</u>			
Property Tax Impact:	\$ —	—%		
Activity:	Accounting			

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This improvement level decision package request would provide funding for additional overtime for Utility Billing staff meetings. This request is to fund one hour staff meeting per month (twelve staff meetings) for seven Utility Billing employees. The staff meetings for Utility Billing must be held prior to or after business hours in order to include all staff members. Regular staff meetings are important and have a positive impact on the department. Staff meetings help keep everyone informed and up to date, allow staff to collaborate as a team by providing feedback, sharing ideas and asking questions. When staff is included in discussions and decisions of certain issues, it is good for morale and motivation. The purpose of the Utility Billing staff meetings are to share goals and make sure every team member follows policies and procedures and knows the strategy of the department. In addition, the staff meetings may be used for training opportunities.

Related Cost:	\$ 2,283	Tax Funds	Recurring	Recommend - Yes
Related Revenue:	\$ 2,283	Enterprise Funds	Recurring	
Net Cost:	<u>\$ —</u>			
Property Tax Impact:	\$ —	—%		
Activity:	Utility Billing			

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This improvement level decision package request would provide funding for an increase in the education and training budget for both accounting and utility billing staff. The current budget for education and training is \$3,600 for Accounting and \$2,700 for Utility Billing. An organization that invests in training shows their employees that they care about continual development and progress. In turn this makes employees more engaged in the organization and therefore more motivated. Employees then become more efficient and better equipped to deal with the challenges of their jobs. To determine what training should be provided, a training needs assessment would be completed. Initial training in Utility Billing

would focus on customer service training. Specific customer service training programs focus on improving communication, listening, problem-solving and organizational skills. Training employees on the same set of competencies gives them a standard process to deal with customers and creates a sense of team spirit. The increased motivation and engagement coupled with the new skills creates improved customer service in the organization. Through effective training, customer service representatives increase their ability to resolve issues and decrease the number of return calls. Often, trained employees are able to address the concern at the first point of contact, which greatly increases customer satisfaction. The improved manner that employees interact with customers leads to the customer feeling appreciated and respected. Accounting staff training would focus on preparation of the Certified Annual Financial Report (CAFR), general accounting skills, theoretical and practical understanding of data and analytics, strong written and oral communication skills, how to manage numbers and people, and integration of technology into business processes.

Related Cost:	\$ 3,000	Tax Funds	Recurring	Recommend - Yes
Related Cost:	\$ 3,000	Enterprise Funds	Recurring	
Related Revenue:	<u>\$ 1,510</u>	Administrative Overhead	Recurring	
Net Cost:	<u><u>\$ 4,490</u></u>			
Property Tax Impact:	\$ 0.0006	0.01%		
Activity:	Accounting and Utility Billing			

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This improvement request is for an e-signature software application. The City would use the e-signature software application tools to build systems of agreement, which digitize the creation, signing and management of legal documents. These systems integrate with existing digital processes, so when a citizen submits a form via a website, for example, that form can be automatically routed to the appropriate staff for approval, with legally binding signatures collected digitally. The system also has workflow management to track where the document is waiting for approval, even if the document is waiting for a user action outside of the organization. The system can then notify the citizen, track fees owed and paid, and keep all relevant information updated. Such systems improve service to individuals, who can be approved for applications more quickly, for example, and business owners, who will find it easier to apply for licenses and respond to RFPs. Meanwhile, staff have more time to serve residents and address business processes, rather than deal with the management of paper approvals and filing. Based on studies of governments that utilize e-signature software applications, the typical savings is \$35.16 per document, including dollar cost savings, productivity gains and additional revenue or tax dollars received. The average reduction in turnaround time is nine days. There is also a 92 percent reduction in errors, such as missing or incorrect information.

Related Cost:	\$ 30,000	Tax Funds	Recurring	Recommend - No
Related Revenue:	\$ 15,099	Administrative Overhead	Recurring	
Net Cost:	<u>\$ 14,901</u>			
Property Tax Impact:	\$ 0.0059	0.06%		
Activity:	Accounting			

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This improvement level decision package request would provide funding for the purchase of two uniform shirts with the City of Dubuque logo for all members of the Finance Department. The Finance Department provides customer service for Utility Billing and for internal departments. In addition, Finance, Budget and Utility Billing participate in community outreach throughout the year. Finance employees who dress alike are easily identified as employees in the department. Uniform shirts promote a sense of team spirit and a sense of belonging. This, in turn, can improve worker productivity. Uniform shirts help instill a sense of pride and responsibility and can convert employees into ambassadors outside the actual workplace.

Related Cost:	\$ 700	Tax Funds	Recurring	Recommend - Yes
Related Cost:	\$ 350	Enterprise Funds	Recurring	
Related Revenue:	\$ 352	Administrative Overhead	Recurring	
Net Cost:	<u><u>\$ 698</u></u>			
Property Tax Impact:	\$ 0.0001	—%		
Activity:	Accounting and Utility Billing			

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This improvement level decision package request is for the creation of an Office of Innovation, which would be a division of the Finance Department. This request would fund a full-time Chief Innovation Officer (GE-40B) and a full-time Senior Performance and Management Specialist (GE-36B). 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 work plan 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 two full-time positions as well as the monthly data plan for the two tablets and monthly phone plan. The non-recurring cost represents the purchase of two computers, two tablets, one smartphones, two desk phones, two desks and chairs, and office space construction or rental. The Office of Innovation would need to be located outside the Finance Department due to the space constraints in the department.

Related Cost:	\$ 118,543	Tax Funds	Recurring	Recommend - No
Related Cost:	\$ 39,075	Tax Funds	Non-Recurring	
Related Revenue:	\$ 59,663	Administrative Overhead	Recurring	
Related Revenue:	<u>\$ 19,666</u>	Administrative Overhead	Non-Recurring	
Net Cost:	<u>\$ 78,289</u>			
Property Tax Rate Impact	\$ 0.0308	0.30%		
Activity:	Office of Innovation			

Significant Line Items

Employee Expense

1. FY 2021 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 2020. The employee contribution of 6.29% is unchanged from FY 2020.
3. The City portion of health insurance expense increased from \$921 in FY 2020 to \$1,013 in FY 2021 per month per contract which results in annual cost increase of \$48,766 or 9.99%.
4. Overtime is increased from \$6,000 in FY 2020 to \$6,900 in FY 2021. FY 2019 actual was \$3,133.
5. 50% Sick Leave Payout increased from \$0 in FY 2020 to \$1,768 in FY 2021 based on FY 2020 actual to-date. Effective July 1, 2019, employees over the sick leave cap can convert 50% of the sick leave over the cap to vacation or be paid out.
6. During FY 2020, the following personnel changes were approved:
 - a. -1.0 FTE Full-Time Budget Manager position eliminated (-\$110,696)
 - b. +1.0 FTE Full-Time Budget/Financial Analyst position focused on budget added (+\$86,712)
 - c. +1.0 FTE Full-Time Budget/Financial Analyst position focused on grants added (+\$86,712)
 - d. -0.75 FTE Part-Time Confidential Account Clerk position eliminated (-\$40,009)
 - e. +1.0 FTE Full-Time Confidential Account Clerk position added (+\$69,157)

Supplies & Services

7. Electric Franchise Fee Refund decreased from \$650,166 in FY 2020 to \$590,850 in FY 2021 based on FY 2019 actual \$547,083 plus 8%.
8. Gas Franchise Fee Refund decreased from \$54,540 in FY 2020 to \$49,045 in FY 2021 based on FY 2019 actual \$49,045.
9. Postage and Shipping decreased from \$134,698 in FY 2020 to \$129,342 in FY 2021 based on FY 2019 actual \$117,668 plus 10%.
10. Data Processing increased from \$77,814 in FY 2020 to \$80,393 in FY 2021. 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.
11. Software License increased from \$212,359 in FY 2020 to \$231,926 in FY 2021. This line item includes Central Square Financial Software (\$56,633); eCivis Grant Software (\$33,000); Creditron (\$5,085); Workiva Wdesk (\$40,850); Balancing Act (\$5,500), Multifunction Copier Accounting Software (\$108); Budget and Planning Integration (\$75,000), and Indirect Cost Software (\$15,750).
12. Investment Management Fees decreased from \$136,000 in FY 2020 to \$75,000 in FY 2021 based on FY 2019 Actual of \$66,969.
13. Programming increased from \$36,828 in FY 2020 to \$38,071 in FY 2021. This line item represents the recharge of Information Services staff time related to the maintenance the Central Square financial software.
14. Credit Card Charge increased from \$30,000 in FY 2020 to \$51,000 in FY 2021 based on FY 2019 of \$60,087. The credit card vendor charges a \$4.95 per transaction fee directly to the utility billing customer for online and phone payments and retains the fee as part of their contract. The City does not receive a convenience charge related to credit card transactions. In addition, the City absorbs a \$0.25 per e-check transaction for online and phone utility bill payments. When customers pay in person, the City must absorb the credit card transaction fee.

Machinery & Equipment

15. Equipment replacement items at the maintenance level include (\$26,874):

<u>Accounting/Payroll/Treasury</u>	
Chairs	\$ 7,475
Desk Phone	\$ 250
Smartphone	\$ 350
<u>Budget</u>	
Desk Phone	\$ 250
<u>Utility Billing/Parking Tickets</u>	
Chairs	\$ 2,925
Calculator	\$ 350
Desk Phone	\$ 250
Recommended Improvement Package	<u>\$ 15,024</u>
Total <u>\$ 26,874</u>	

Debt Service

16. Annual debt service payment includes the following (\$199,906):

Amount	Debt Series	Source	Purpose	Final Payment	Call Date
\$ 199,906	2016A G.O.	Debt Levy	Franchise Fee Settlement	2035	2024
\$ 199,906	Total Finance Debt Service				

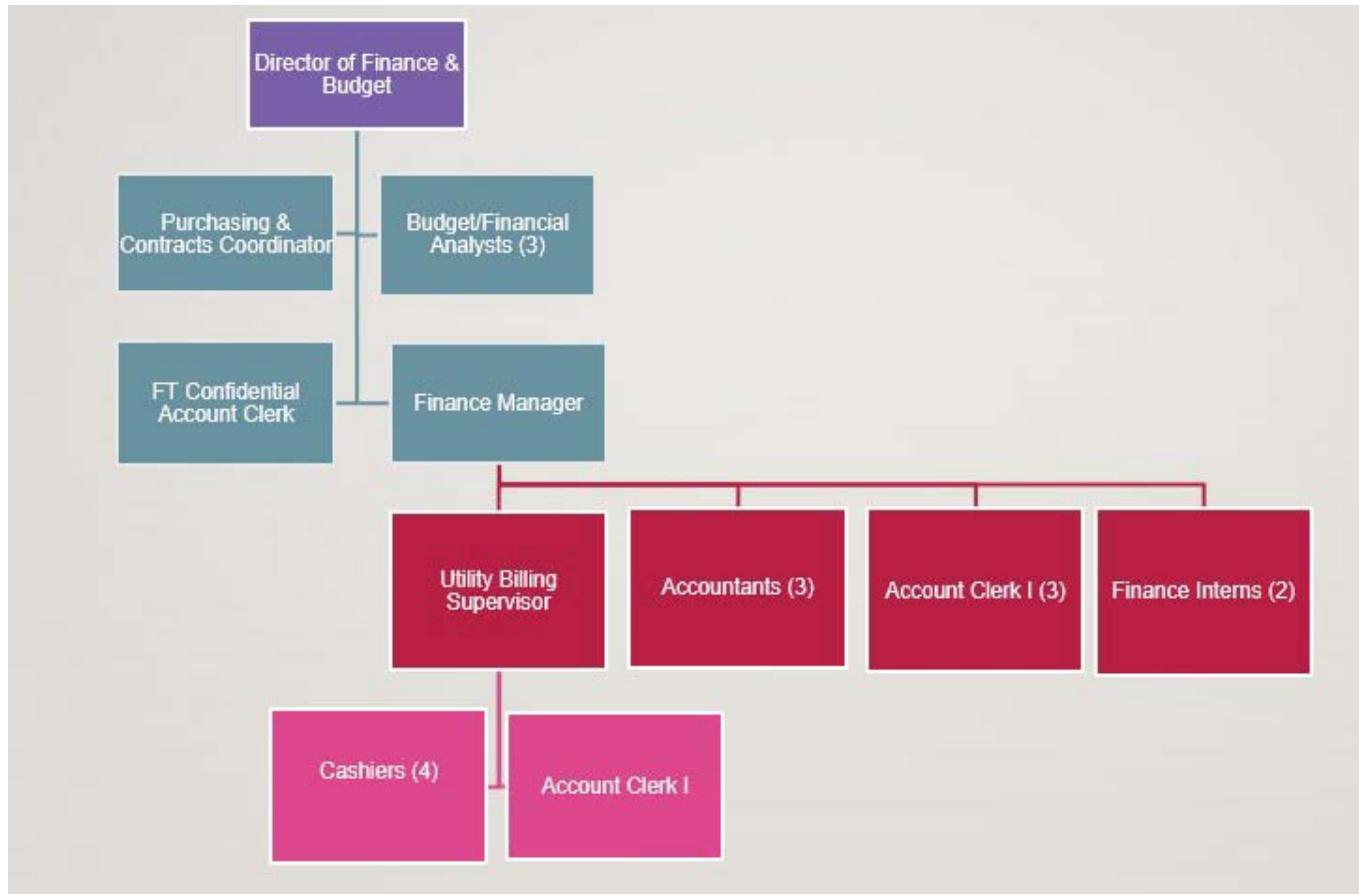
Revenue

17. Franchise Fees increased from \$4,794,979 in FY 2020 to \$5,398,786 in FY 2021 based on FY 2019 actual of \$5,360,429 plus 1%.

18. Penalties increased from \$19,590 in FY 2020 to \$22,115 in FY 2021 based on FY 2019 actual of \$22,213 which represents administrative collection fees and administrative fees for tax liens.

19. Credit Card Fee increased from \$10,000 in FY 2020 to \$12,000 in FY 2021 based on FY 2019 actual of \$11,443. The credit card vendor charges a \$4.95 per transaction fee directly to the utility billing customer for online and phone payments and retains the fee as part of their contract. The City does not receive a convenience charge related to credit card transactions. In addition, the City absorbs a \$0.25 per e-check transaction for online and phone utility bill payments. When customers pay in person, the City must absorb the credit card transaction fee.

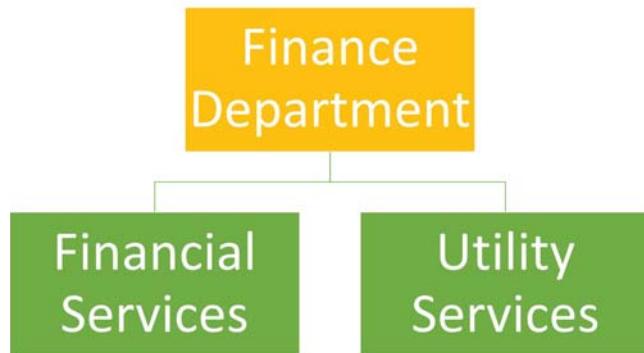
20. Revenue received from Enterprise Funds for Utility Billing and administrative overhead charges increased from \$1,592,008 in FY 2020 to \$1,704,079 in FY 2021.



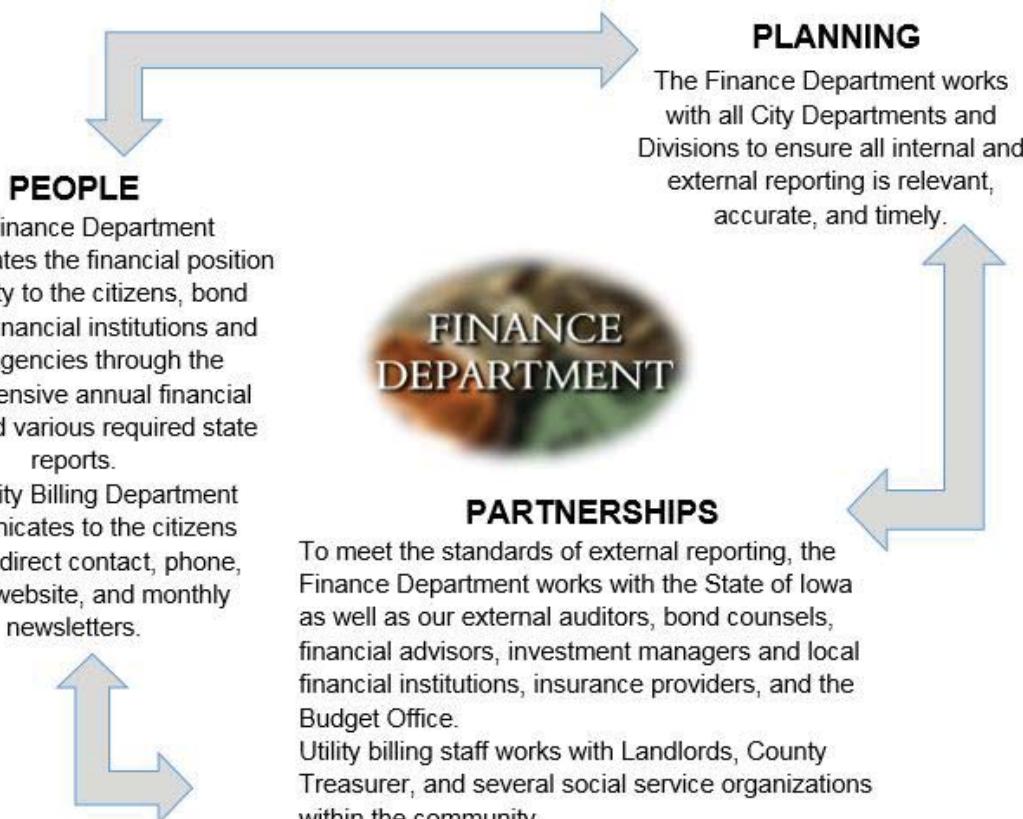
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FINANCE DEPARTMENT

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.



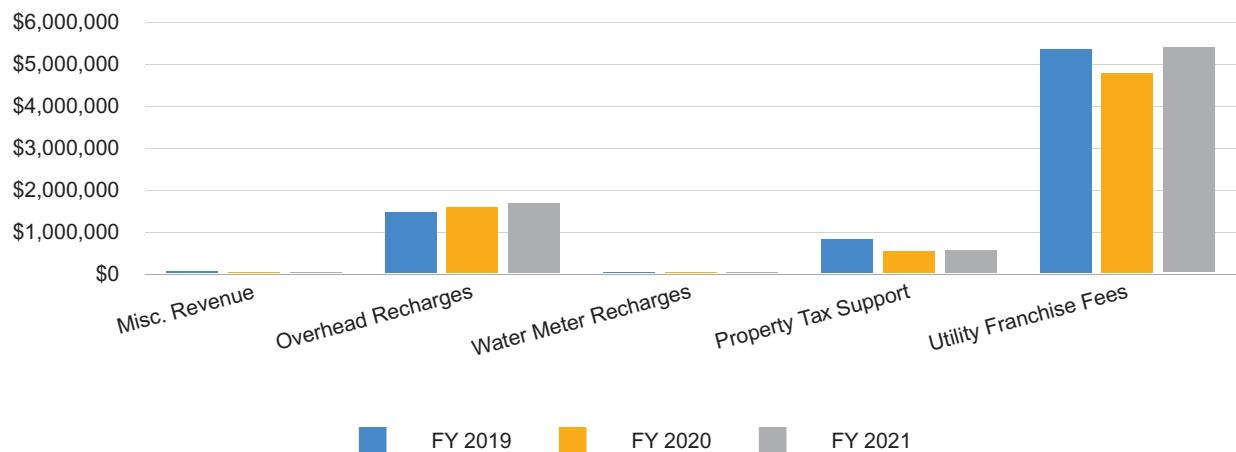
SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES



FINANCE DEPARTMENT

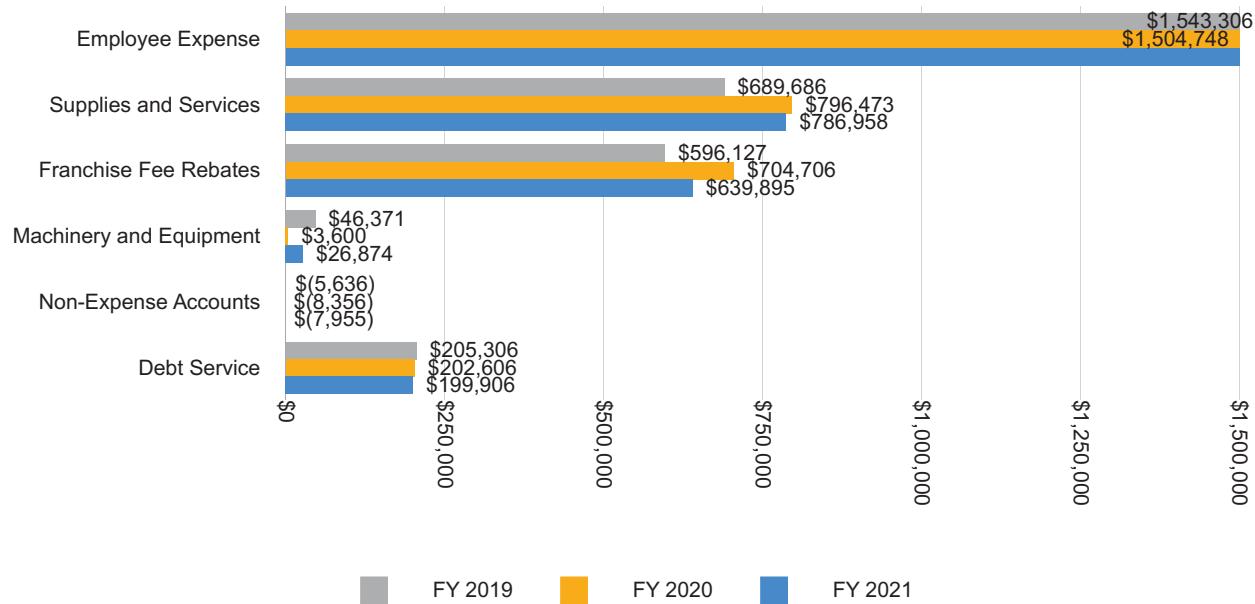
	FY 2019	FY 2020	FY 2021
Full-Time Equivalent	18.94	18.24	20.00

Resources and Property Tax Support



The Finance Department is supported by 20.00 full-time equivalent employees, which accounts for 48.88% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 3.81% in FY 2021 compared to FY 2020.

Expenditures by Category by Fiscal Year



FINANCE DEPARTMENT

Financial Service

Mission & Services

Financial Services preserve the City's strong financial condition through responsible financial strategies and effective management of City resources. Responsibilities include financial policy, cash management, debt management, accounting, payroll, accounts payable, purchasing, risk management, grant assistance, auditing and reporting for the City of Dubuque.

Financial Service Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	\$1,736,994	\$1,684,324	\$1,873,036
Resources	\$5,883,963	\$5,345,965	\$6,030,599

Financial Service Position Summary	
	FY 2021
DIRECTOR FINANCE/BUDGET	1.00
FINANCE MANAGER	1.00
PURCHASING/CONTRACT COORD	1.00
CONFIDENTIAL ACCOUNT CLERK	1.00
ACCOUNT CLERK I	2.00
PAYROLL ACCOUNTANT	1.00
ACCOUNTANT	1.50
FINANCE INTERN-SEASONAL	0.49
Total FT Equivalent Employees	8.99

Performance Measures

City Council Goal: Financially Responsible, High-Performance City Organization

1 Activity Objective: Provide transparency of City finances through the Comprehensive Annual Financial Report (CAFR).

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
Receive the Certificate of Excellence in Financial Reporting	✓	✓	✓	✓	

FINANCE DEPARTMENT

Utility Services

Mission & Services

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 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	\$843,746	\$841,100	\$915,814
Resources	\$843,746	\$841,100	\$915,814

Utility Services Position Summary	
	FY 2021
Utility Billing Supervisor	1.00
Accountant	0.50
Account Clerk 1	2.00
Cashier	4.00
Total FT Equivalent Employees	7.50

Performance Measures

City Council Goal: Financially Responsible, High-Performance City Organization

1 Activity Objective: Improve utility billing processes and procedures and service delivery through the use of technology.

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
% of City water customers using the WaterSmart water management portal	50%	6%	21%	35%	
% of UB customers using e-billing	20%	8%	9%	10%	
% of UB customers using direct deposit	30%	25%	25%	26%	

FINANCE DEPARTMENT

Budget

Mission & Services

The Budget Office is responsible for the 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 Funding Summary			
	FY 2019 Actual	FY 2020 Budget	FY 2021 Requested
Expenditures	\$317,268	\$570,747	\$435,744
Resources	\$240,345	\$239,302	\$0

Budget Position Summary	
	FY 2021
Budget & Financial Analyst	3.00
Total FT Equivalent Employees	3.00

Performance Measures

City Council Goal: Financially Responsible, High-Performance City Organization

1 **Activity Objective: Engage and empower residents to provide input and participate in the budget process.**

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
# of resident budgets submitted on Balancing Act Budget Simulation*	100	N/A	125	32	
# of individuals reached through budget public engagement sessions	+10 Annually	17	321	195	

2 **Activity Objective: Promote transparency and communicate budget information to residents in a user-friendly and understandable way.**

# page views: Balancing Act Budget Simulation Tool*	+2% Annually	N/A	870	430	
GFOA Special Recognition Awards Received (Resident's Guide)	Capital & Performance	Capital	Capital	Capital Performance	

*Balancing Act was launched in Fiscal Year 2019

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Recommended Operating Revenue Budget - Department Total

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Fund	Account	Account Title	FY18 Actual Revenue	FY19 Actual Revenue	FY20 Adopted Budget	FY21 Recomm'd Budget
100	42335	MAQ VALLEY ELEC FRANCHISE	70,079	66,158	73,914	66,158
100	42340	GAS FRANCHISE FEE	1,147,459	1,153,753	1,210,259	1,153,753
100	42345	ELECTRIC FRANCHISE FEE	3,328,630	4,140,518	3,510,806	4,178,875
42	LICENSES AND PERMITS	- Total	4,546,168	5,360,429	4,794,979	5,398,786
100	51178	CREDIT CARD FEE	29,458	11,443	10,000	12,000
100	51215	LATE PAYMENT PENALTY	19,169	22,213	19,590	22,115
51	CHARGES FOR SERVICES	- Total	48,628	33,656	29,590	34,115
100	53201	REFUNDS	4,348	197	2,040	0
100	53530	SPECIALIZED SERVICES	3,000	3,000	3,000	3,000
100	53605	MISCELLANEOUS REVENUE	1,569	645	500	500
100	53620	REIMBURSEMENTS-GENERAL	16,903	18,442	18,000	20,000
53	MISCELLANEOUS	- Total	25,820	22,284	23,540	23,500
100	59610	FR WPC OPERATING	374,070	367,615	364,662	411,864
100	59620	FR STORMWATER OPERATING	232,598	233,063	238,139	270,891
100	59630	FR PARKING OPERATING	86,909	84,989	87,173	61,053
100	59640	FR WATER UTILITY	201,487	223,540	227,682	242,697
100	59670	FR REFUSE COLLECTION	340,338	336,604	347,612	397,767
100	59940	FR DMASWA	91,912	87,851	87,438	100,694
59	TRANSFER IN AND INTERNAL	- Total	1,327,314	1,333,662	1,352,706	1,484,966
FINANCE DEPARTMENT - Total			5,947,930	6,750,031	6,200,815	6,941,367

Recommended Operating Expenditure Budget - Department Total

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Fund	Account	Account Title	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY 21 Recomm'd Budget
100	61010	FULL-TIME EMPLOYEES	784,523	826,437	780,584	1,190,428
640	61010	FULL-TIME EMPLOYEES	46,507	0	0	0
100	61020	PART-TIME EMPLOYEES	72,316	66,710	33,664	0
640	61020	PART-TIME EMPLOYEES	41,663	16	0	0
100	61030	SEASONAL EMPLOYEES	19,022	18,616	13,300	27,235
100	61050	OVERTIME PAY	1,509	2,907	6,000	6,900
640	61050	OVERTIME PAY	2,095	226	0	0
640	61071	HOLIDAY PAY-OVERTIME	692	0	0	0
100	61091	SICK LEAVE PAYOFF	1,377	0	0	0
640	61091	SICK LEAVE PAYOFF	468	0	0	0
100	61092	VACATION PAYOFF	0	21,550	0	0
640	61092	VACATION PAYOFF	6,223	0	0	0
100	61096	50% SICK LEAVE PAYOUT	0	0	0	1,768
100	61310	IPERS	77,033	85,267	78,686	115,602
640	61310	IPERS	8,113	23	0	0
100	61320	SOCIAL SECURITY	60,519	66,381	63,768	93,814
640	61320	SOCIAL SECURITY	7,146	17	0	0
100	61410	HEALTH INSURANCE	222,598	200,340	151,704	233,626
640	61410	HEALTH INSURANCE	31,800	0	0	0
100	61415	WORKMENS' COMPENSATION	3,293	2,844	2,435	2,984
640	61415	WORKMENS' COMPENSATION	6,452	0	0	0
100	61416	LIFE INSURANCE	691	676	789	1,064
640	61416	LIFE INSURANCE	48	0	0	0
100	61660	EMPLOYEE PHYSICALS	262	534	180	401
61 - WAGES AND BENEFITS			1,394,350	1,292,543	1,131,110	1,673,822
100	62010	OFFICE SUPPLIES	4,912	5,377	4,507	5,551
640	62010	OFFICE SUPPLIES	3	0	0	0
100	62011	UNIFORM PURCHASES	0	0	0	1,050
640	62011	UNIFORM PURCHASES	96	0	0	0
100	62030	POSTAGE AND SHIPPING	130,748	117,584	134,670	129,342
100	62031	PROCESSING MATERIALS	289	200	780	843
640	62033	HAND TOOLS/EQUIPMENT	553	0	0	0
100	62034	REPAIR PARTS/SUPPLIES	58	0	58	0
100	62035	COURIER FEES	3,817	3,795	3,960	3,800
100	62050	OFFICE EQUIPMENT MAINT	2,308	2,027	2,308	2,068
100	62061	DP EQUIP. MAINT CONTRACTS	6,374	5,898	5,385	5,921
100	62070	OFFICE EQUIP RENTAL	34,636	34,636	34,636	35,735
100	62090	PRINTING & BINDING	24,447	22,029	25,314	23,258
100	62110	COPYING/REPRODUCTION	2,171	1,998	2,235	3,669
830	62110	COPYING/REPRODUCTION	1,678	866	1,795	866
100	62130	LEGAL NOTICES & ADS	7,378	12,886	7,378	9,400
100	62140	PROMOTION	3,068	2,090	3,068	3,068
100	62170	SUBSCRIPTIONS-BOOKS-MAPS	597	1,252	442	751
100	62190	DUES & MEMBERSHIPS	1,446	1,664	1,475	3,416
100	62202	OFFICERS BOND	0	8,392	8,390	8,810
830	62204	REFUNDS	(208)	0	0	0
100	62206	PROPERTY INSURANCE	429	0	0	0
100	62208	GENERAL LIABILITY INSURAN	5,974	7,309	7,802	7,855
640	62208	GENERAL LIABILITY INSURAN	1,788	0	0	0
100	62214	ELEC FRANCHISE FEE REFUND	920,635	547,083	650,166	590,850
100	62215	GAS FRANCHISE FEE REFUND	54,540	49,045	54,540	49,045
100	62240	MISCELLANEOUS	0	(86)	0	0

Recommended Operating Expenditure Budget - Department Total

74 - FINANCE DEPARTMENT

Fund	Account	Account Title	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY 21 Recomm'd Budget
100	62310	TRAVEL-CONFERENCES	4,406	5,078	7,300	11,520
100	62320	TRAVEL-CITY BUSINESS	14	569	880	1,190
100	62340	MILEAGE/LOCAL TRANSP	4	2	4	0
100	62360	EDUCATION & TRAINING	4,956	2,536	6,300	17,500
100	62421	TELEPHONE	1,516	2,014	1,516	2,022
640	62421	TELEPHONE	744	230	0	0
830	62421	TELEPHONE	6,561	7,089	6,561	7,089
100	62436	RENTAL OF SPACE	1,680	1,848	1,680	2,856
640	62436	RENTAL OF SPACE	480	120	0	0
640	62511	FUEL, MOTOR VEHICLE	3,364	763	0	0
640	62521	MOTOR VEHICLE MAINT.	1,036	306	0	0
640	62614	EQUIP MAINT CONTRACT	885	0	0	0
100	62660	DATA PROCESSING	76,075	78,441	76,773	80,393
100	62663	SOFTWARE LICENSE EXP	68,926	80,924	105,906	231,926
100	62666	CREDIT CARD CHARGE	69,376	60,087	30,000	51,000
100	62667	DATA SERVICES	120	172	120	480
640	62667	DATA SERVICES	240	101	0	0
100	62669	PROGRAMMING	36,493	37,628	36,828	38,071
100	62671	MISC. OPERATING SUPPLIES	3,333	0	0	0
100	62699	CASH SHORT AND OVER	(203)	(11)	0	0
100	62710	CONTRACTOR SERVICES	60	0	0	0
100	62713	LEGAL SERVICES	553	3,653	328	0
100	62716	CONSULTANT SERVICES	21,312	14,500	20,500	16,000
100	62722	INVESTMENT MGMT FEES	71,631	66,969	68,000	75,000
100	62723	INVEST-CUSTODIAL FEE	26,994	27,153	27,000	30,000
100	62726	AUDIT SERVICES	35,230	46,380	35,230	50,000
100	62727	FINANCIAL SERVICE FEES	2,945	3,008	2,935	3,008
100	62732	TEMP HELP/CONTRACT SERV.	12,159	0	0	0
100	62736	CATERING SERVICES	0	0	0	3,500
100	62785	GIFT CARDS	31	31	0	0
62 - SUPPLIES AND SERVICES			1,658,655	1,263,635	1,376,770	1,506,853
100	62724	BOND PAYING AGENT FEE	16,400	18,350	22,300	25,000
627 - CONTRACTUAL SERVICES			16,400	18,350	22,300	25,000
830	63110	STORES-OFFICE	502,100	549,987	425,160	425,561
830	63111	LESS STORES-OFFICE	(526,808)	(555,624)	(433,516)	(433,516)
63 - ADMIN/OVERHEAD/STORES GAR			(24,708)	(5,636)	(8,356)	(7,955)
100	71110	MISC. OFFICE EQUIPMENT	0	176	0	0
100	71113	CALCULATORS	0	0	350	350
100	71120	PERIPHERALS, COMPUTER	0	2,310	0	0
100	71123	SOFTWARE	4,006	37,601	0	0
100	71124	COMPUTER	0	0	0	2,524
100	71156	FURNITURE	0	1,080	0	0
100	71211	DESKS/CHAIRS	239	883	2,400	10,400
100	72417	CAMERA RELATED EQUIPMENT	0	0	0	12,500
100	72418	TELEPHONE RELATED	248	279	850	1,100
71 - EQUIPMENT			4,493	42,329	3,600	26,874
400	74111	PRINCIPAL PAYMENT	130,000	135,000	135,000	135,000
400	74112	INTEREST PAYMENT	72,906	70,306	67,606	64,906
74 - DEBT SERVICE			202,906	205,306	202,606	199,906
74 - FINANCE DEPARTMENT TOTAL			3,252,097	2,816,528	2,728,030	3,424,500

Recommended Expenditure Budget Report by Activity & Funding Source

74 - FINANCE DEPARTMENT

ACCTNG/PAYROLL/TREAS - 74100

FUNDING SOURCE: GENERAL

Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget
CONTRACTUAL SERVICES	16,400	18,350	22,300	25,000
EQUIPMENT	4,493	39,881	1,975	20,575
SUPPLIES AND SERVICES	1,292,555	953,805	1,066,789	993,365
WAGES AND BENEFITS	689,147	724,957	593,260	834,096
ACCTNG/PAYROLL/TREAS	2,002,595	1,736,994	1,684,324	1,873,036
STORES INVENTORY	- 74110			

FUNDING SOURCE: STORES/PRINTING

Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget
ADMIN/OVERHEAD/STORES				
GAR	(12,569)	(633)	—	—
STORES INVENTORY				
	(12,569)	(633)	—	—
CENTRALIZED MULTIFUNCTION- 74120				

FUNDING SOURCE: STORES/PRINTING

Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget
ADMIN/OVERHEAD/STORES				
GAR	(8,223)	(866)	(8,356)	(7,955)
SUPPLIES AND SERVICES	7,700	7,955	7,779	7,955
CENTRALIZED MULTIFUNCTION	(524)	7,089	(577)	0
CENTRALIZED PHONE RECHRG - 74130				

FUNDING SOURCE: STORES/PRINTING

Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget
ADMIN/OVERHEAD/STORES				
GAR	(1,000)	(15,752)	—	—
SUPPLIES AND SERVICES	540	—	577	0
CENTRALIZED PHONE RECHRG	(461)	(15,752)	577	—
CENTRALIZED POSTAGE - 74140				

FUNDING SOURCE: STORES/PRINTING

Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget
ADMIN/OVERHEAD/STORES				
GAR	(2,915)	11,614	—	—
SUPPLIES AND SERVICES	(208)	—	—	—
CENTRALIZED POSTAGE	(3,123)	11,614	—	—
BUDGET - 74400				

FUNDING SOURCE: GENERAL

Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget

Recommended Expenditure Budget Report by Activity & Funding Source

74 - FINANCE DEPARTMENT

EQUIPMENT	—	1,700	—	250
SUPPLIES AND SERVICES	—	925	—	156,068
WAGES AND BENEFITS	—	25,537	—	279,426
BUDGET	—	28,162	—	435,744
UTILITY BILL/PARKING TKTS- 74700				
FUNDING SOURCE: GENERAL				
Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget
EQUIPMENT	—	747	1,625	6,049
SUPPLIES AND SERVICES	348,880	299,431	301,625	349,465
WAGES AND BENEFITS	553,997	541,767	537,850	560,300
UTILITY BILL/PARKING TKTS	902,877	841,945	841,100	915,814
METER READS/SERVICE - 74710				

FUNDING SOURCE: WATER UTILITY OPERATION

Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget
SUPPLIES AND SERVICES	9,189	1,519	—	—
WAGES AND BENEFITS	\$ 151,207	\$ 282.00	—	—
METER READS/SERVICE	160,396	1,801	—	—
DEBT SERVICE - 74720				

FUNDING SOURCE: DEBT SERVICE

Account	FY18 Actual Expense	FY19 Actual Expense	FY20 Adopted Budget	FY21 Recomm'd Budget
DEBT SERVICE	202,906	205,306	202,606	199,906
DEBT SERVICE	202,906	205,306	202,606	199,906
FINANCE DEPARTMENT TOTAL	\$3,252,097	\$2,816,528	\$2,728,030	\$3,424,500

CITY OF DUBUQUE, IOWA
DEPARTMENT DETAIL - PERSONNEL COMPLEMENT

74 FINANCE DEPARTMENT

FD	JC	WP-GR	JOB CLASS	FY 2019		FY 2020		FY 2021	
				FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
61010 Full Time Employee Expense									
100	2379	GE-44	DIRECTOR OF FINANCE/BUDGET	0.00	\$ —	1.00	\$ 136,848	1.00	\$ 138,370
100	2380	GE-42	FINANCE DIRECTOR	1.00	\$ 119,628	0.00	\$ —	0.00	\$ —
100	9250	GE-42	BUDGET DIRECTOR	1.00	\$ 119,986	0.00	\$ —	0.00	\$ —
100		GE-39	FINANCE MANAGER	0.00	\$ —	1.00	\$ 82,750	1.00	\$ 98,877
100		GE-39	BUDGET MANAGER	0.00	\$ —	1.00	\$ 82,750	0.00	\$ —
100	1360	GE-37	ASSISTANT FINANCE DIRECTOR	1.00	\$ 78,944	0.00	\$ —	0.00	\$ —
100	1215	GE-36	SENIOR BUDGET ANALYST	1.00	\$ 85,446	1.00	\$ 70,530	0.00	\$ —
100		GE-34	BUDGET/FINANCIAL ANALYST	0.00	\$ —	0.00	\$ —	3.00	\$ 206,339
100		GE-25	CONFIDENTIAL ACCOUNT CLERK	0.00	\$ —	0.00	\$ —	1.00	\$ 49,047
100	4860	GE-33	UTILITY BILLING SUPERVISOR	1.00	\$ 74,235	1.00	\$ 75,918	1.00	\$ 76,757
			PURCHASING/CONTRACTS						
100	4160	GE-33	COOR.	1.00	\$ 62,041	1.00	\$ 67,509	1.00	\$ 76,005
800	2630	GE-31	GRANT ADMINISTRATOR	1.00	\$ 65,354	0.00	\$ —	0.00	\$ —
100	1060	GE-30	ACCOUNTANT	2.00	\$ 122,558	2.00	\$ 128,583	2.00	\$ 108,891
100		GE-30	PAYROLL ACCOUNTANT	0.00	\$ —	1.00	\$ 51,121	1.00	\$ 65,960
100	1020	OE-06	ACCOUNT CLERK I	3.00	\$ 142,428	4.00	\$ 194,561	4.00	\$ 192,283
100	1760	OE-05	CASHIER (FINANCE)	5.00	\$ 218,887	4.00	\$ 180,142	4.00	\$ 177,899
TOTAL FULL TIME EMPLOYEES				17.00	\$ 1,089,507	17.00	\$ 1,070,712	19.00	\$ 1,190,428
61020 Part Time Employee Expense									
100	3780	GE-28	PAYROLL SPECIALIST	0.70	\$ 38,963	0.00	\$ —	0.00	\$ —
100	4440	GE-25	CONFIDENTIAL ACCOUNT CLERK	0.75	\$ 32,880	0.75	\$ 33,664	0.00	\$ —
TOTAL PART TIME EMPLOYEES				1.45	\$ 71,843	0.75	\$ 33,664	0.00	\$ —
61030 Seasonal Employee Expense									
100	2840	NA-38	FINANCE INTERN-SEASONAL	0.49	\$ 13,005	0.49	\$ 13,300	1.00	\$ 27,437
TOTAL SEASONAL EMPLOYEES				0.49	\$ 13,005	0.49	\$ 13,300	1.00	\$ 27,437
TOTAL FINANCE DEPARTMENT				18.94	\$ 1,174,355	18.24	\$ 1,117,676	20.00	\$ 1,217,865

CITY OF DUBUQUE, IOWA
ACTIVITY PERSONNEL COMPLEMENT SUMMARY

ACCT	FD	JC	WP-GR	POSITION CLASS	FY 2019		FY 2020		FY 2021		
					FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	
Accounting/Payroll/Treasury-FT General Fund											
10074100	61010	100		GE-44	DIRECTOR FINANCE/BUDGET	0.00	\$ —	1.00	\$ 136,848	1.00	\$ 138,370
10074100	61010	100	2380	GE-42	FINANCE DIRECTOR	0.90	\$ 107,666	0.00	\$ —	0.00	\$ —
10074100	61010	100		GE-39	FINANCE MANAGER	0.00	\$ —	1.00	\$ 82,750	1.00	\$ 98,877
10074100	61010	100	1360	GE-37	ASSISTANT FINANCE DIRECTOR	1.00	\$ 78,944	0.00	\$ —	0.00	\$ —
10074100	61010	100	4160	GE-33	PURCHASING/CONTRACT COORD	1.00	\$ 62,041	1.00	\$ 67,509	1.00	\$ 76,005
10074100	61010	100	1020	OE-06	ACCOUNT CLERK I	2.00	\$ 95,159	2.00	\$ 97,521	2.00	\$ 95,494
10074100	61010	100		GE-30	PAYROLL ACCOUNTANT	0.00	\$ —	1.00	\$ 51,121	1.00	\$ 65,960
10074100	61010	100	1060	GE-30	ACCOUNTANT	1.50	\$ 90,729	1.50	\$ 95,962	1.50	\$ 81,129
10074100	61010	100	4440	GE-25	CONFIDENTIAL ACCOUNT CLERK	0.00	\$ —	0.00	\$ —	1.00	\$ 49,047
Total						6.40	\$ 434,539	7.50	\$ 531,711	8.50	\$ 604,882
Accounting/Payroll/Treasury-PT General Fund											
10074100	61020	100	3780	GE-28	PAYROLL SPECIALIST	0.70	\$ 38,963	0.00	\$ —	0.00	\$ —
10074100	61020	100	4440	GE-25	SECRETARY	0.75	\$ 32,880	0.75	\$ 33,664	0.00	\$ —
Total						1.45	\$ 71,843	0.75	\$ 33,664	0.00	\$ —
Accounting/Payroll/Treasury-Seasonal General Fund											
10074100	61030	100	2840	NA-38	FINANCE INTERN-SEASONAL	0.49	\$ 13,005	0.49	\$ 13,300	0.49	\$ 13,444
Total						0.49	\$ 13,005	0.49	\$ 13,300	0.49	\$ 13,444
Budget-General Fund											
10074400	61010	100	9250	GE-42	BUDGET DIRECTOR	1.00	\$ 119,986	0.00	\$ —	0.00	\$ —
10074400	61010	100		GE-39	BUDGET MANAGER	0.00	\$ —	1.00	\$ 82,750	0.00	\$ —
10074400	61010	100	1215	GE-36	SENIOR BUDGET ANALYST	1.00	\$ 85,446	1.00	\$ 70,530	0.00	\$ —
10074400	61010	100		GE-34	BUDGET/FINANCIAL ANALYST	0.00	\$ —	0.00	\$ —	3.00	\$ 206,339
Total						2.00	\$ 205,432	2.00	\$ 153,280	3.00	\$ 206,339
Utility Billing/Parking Tickets- FT General Fund											
10074700	61010	100	2380	GE-42	FINANCE DIRECTOR	0.10	\$ 11,962	0.00	\$ —	0.00	\$ —
10074700	61010	100	4860	GE-33	UTILITY BILLING SUPERVISOR	1.00	\$ 74,235	1.00	\$ 75,918	1.00	\$ 76,757
10074700	61010	100	1060	GE-30	ACCOUNTANT	0.50	\$ 31,829	0.50	\$ 32,621	0.50	\$ 27,762
10074700	61010	100	1760	OE-05	CASHIER (FINANCE)	5.00	\$ 218,887	4.00	\$ 180,142	4.00	\$ 177,899
10074700	61010	100	1020	OE-06	ACCOUNT CLERK I	1.00	\$ 47,269	2.00	\$ 97,040	2.00	\$ 96,789
Total						7.60	\$ 384,182	7.50	\$ 385,721	7.50	\$ 379,207
Utility Billing/Parking Tickets- Seasonal General Fund											
10074700	61030	100	2840	NA-38	FINANCE INTERN - SEASONAL	0.00	\$ —	0.00	\$ —	0.51	\$ 13,993
Total						0.00	\$ —	0.00	\$ —	0.51	\$ 13,993
TOTAL FINANCE DEPARTMENT											
Total						18.94	\$ 1,174,355	18.24	\$ 1,117,676	20.00	\$ 1,217,865

Capital Improvement Projects by Department/Division

FINANCE DEPARTMENT					
CIP Number	Capital Improvement Project Title	FY 18 Actual Expense	FY 19 Actual Expense	FY 20 Adopted Budget	FY 21 Recomm'd Budget
1002811	DEPARTMENT REMODEL	—	—	100,000	—
1022053	COMMUNITY PLUS UPGRADE	6,300	—	—	—
1022166	FINANCE PLUS UPGRADE	6,300	—	—	—
1022601	REPLACEMENT OF RADIOS	—	—	—	—
3501025	COMPUTER SYSTEM UPGRADE	—	—	—	250,000
FINANCE DEPARTMENT	TOTAL	12,600	—	100,000	250,000

PRGRM/ DEPT	PROJECT DESCRIPTION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
FINANCE DEPARTMENT								
General Government								
	General Ledger Software	\$ 250,000	\$ 750,000	\$ —	\$ —	\$ —	\$ 1,000,000	325
	TOTAL	\$250,000	\$750,000	\$0	\$0	\$0	\$1,000,000	

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