

Budget Office

BUDGET

Budget Highlights	FY 2013/14 Actual	FY 2014/15 Adopted	FY 2014/15 Amended	FY 2015/16 Recomm'd	% Change from Adopted FY 2014/15
Employee Expense	245,779	255,894	255,030	252,197	-1.4%
Supplies and Services	13,292	17,395	17,395	19,328	11.1%
Machinery and Equipment	-	1,083	1,083	-	0.0%
Total	259,071	274,372	273,508	271,525	-1.0%
<u>Resources</u>					
Administrative OH Recharges	64,740	115,980	115,980	85,084	-26.6%
Total	64,740	115,980	115,980	85,084	-26.6%
Property Tax Support	194,331	158,392	157,528	186,441	28,049
Percent Increase (Decrease)					17.71%
Personnel - Authorized FTE	2.00	2.00	2.00	2.00	

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

Employee Expense

1. The City wage plan for non-bargaining unit employees will not increase and bargaining unit employees will receive a 2.25% wage increase in FY 2016.
2. The Iowa Public Employee Retirement System (IPERS) City contribution remains at 8.93% and the employee contribution remains at 6.18% in FY 2016.
3. The City portion of health insurance expense decreased from \$1,190 in FY 2015 to \$1,040 in FY 2016 per month per contract, resulting in a savings of \$3,600.

Supplies & Services

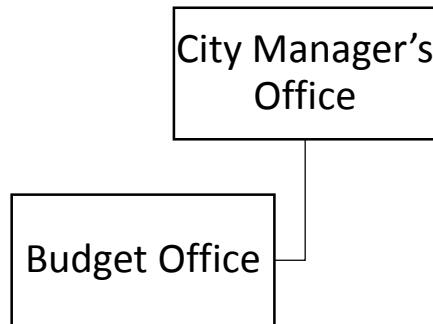
4. Catering Services increased from \$0 in FY 2015 to \$2,500 in FY 2016 which represents budget work session meals which were budgeted in the City Manager's Office in FY 2015.
5. Legal Notices and Ads decreased from \$2,600 in FY 2015 to \$2,000 in FY 2016 based on FY 2014 actual of \$1,850. This line item represents the publication of newspaper ads for the public budget meetings and publication of public hearing notices.

Revenue

6. Revenue received from Enterprise Funds for administrative overhead charges has decreased from \$115,980 in FY 2015 to \$85,084 in FY 2016.

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.



Expenditures and Resources by Department and Category

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BUDGET OFFICE

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.

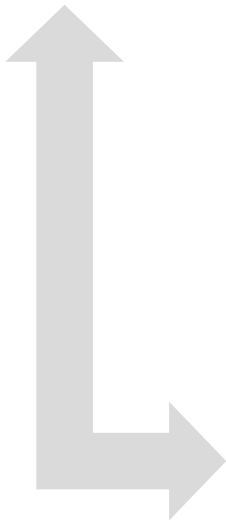
PEOPLE

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

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.

Funding Summary			
	FY 2013/14 Actual	FY 2014/15 Adopted	FY 2015/16 Recommended
Expenditures	\$259,071	\$274,372	\$271,525
Resources	\$64,740	\$115,980	\$85,084
Position Summary			
	FY 2015/16 FTE's		
Budget Director	1.00		
Senior Budget Analyst	1.00		
Total FTE's	2.00		

Supporting City and Community Goals

Planned and Managed Growth

- Certified Adopted Budget to Iowa Department of Management
- Certified Annual Tax Increment Financing (TIF) report to Dubuque County
- Certified Annual Tax Increment Financing (TIF) report to Iowa Department of Management
- Successfully implemented one bond issuance for special City projects

Economic Prosperity

- Balanced and certified \$201 million budget to the State of Iowa

Social/Cultural Vibrancy

- Provide support and funding for Purchase of Services Agreements
- Engaged with citizens during City Life presentation

BUDGET OFFICE

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.

Goals

- Provide comprehensive analysis of financial performance to City leaders to maintain the fiscal strength of City operations
- Communicate the City's fiscal management process so it is understandable to the general public
- Work with City departments and partners to collaborate and leverage resources to provide stable property taxes for residents and businesses and insure long-term viability for the citizens of Dubuque

Objective: 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.

Relationship to Sustainability:

- Through long-range planning and maintaining financial strength we promote a regional economy

	FY 2013/14 Actual	FY 2014/15 Actual	FY 2015/16 Projected
Retain Aa1 Bond Rating	Aa1	Aa2	Aa2

Future Initiatives:

- Implement a formal Reserve policy to promote the City's fiscal strength
- Adhere to Debt Management Policy

BUDGET OFFICE

Objective: Receive the GFOA Distinguished Budget Presentation Award and increase the number of outstanding remarks by 10% in FY 2015.

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.

Relationship to Sustainability:

- Community Knowledge is provided through the City’s budget documents as a means of communicating fiscal policies, compliance with budget regulations and funding initiatives with the citizens of Dubuque

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

Future Initiatives:

- Continue to provide a budget document that provides the elements of a policy document, operating guide, financial plan and communications device while increasing the number of outstanding remarks by 10% in FY 2016

Objective: Maintain a general fund balance of 10% of the total general operating budget

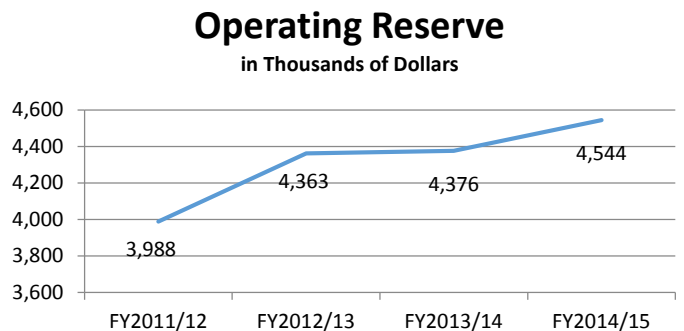
Reserves, rainy-day funds, or contingency funds are a prudent fiscal policy and an important credit factor in the analysis of City financial condition and management.

Relationship to Sustainability:

- Support the regional economy through fiscal soundness and viability of City government operations

Future Initiatives:

- Continue to maintain a general fund balance of at least 10% of the general operating budget
- Increase General Fund balance when resources are available



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

Fund	Account	Account Title	FY13 Actual Revenue	FY14 Actual Revenue	FY15 Adopted Budget	FY16 Recomm'd Budget
100	59610	FR WPC OPERATING	21,629	23,593	27,598	14,459
100	59620	FR STORMWATER OPERATING	903	909	5,473	10,092
100	59630	FR PARKING OPERATING	6,615	4,177	4,899	5,206
100	59640	FR WATER UTILITY	0	22,773	26,797	0
100	59670	FR REFUSE COLLECTION	22,154	31,923	35,723	39,217
100	59940	FR DMASWA	13,439	13,530	15,490	16,110
59 - TRANSFER IN AND INTERNAL			64,740	96,905	115,980	85,084
68 - BUDGET TOTAL			64,740	96,905	115,980	85,084

Recommended Operating Expenditure Budget - Department Total 68 - BUDGET

Fund	Account	Account Title	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY 16 Recomm'd Budget
100	61010	FULL-TIME EMPLOYEES	171,763	185,696	190,478	193,971
100	61050	OVERTIME PAY	199	0	0	0
100	61099	WAGE ADJUSTMENT	0	0	3,903	0
100	61310	IPERS	14,619	16,583	17,308	17,322
100	61320	SOCIAL SECURITY	12,495	13,729	14,571	14,839
100	61410	HEALTH INSURANCE	22,082	28,881	28,560	24,960
100	61415	WORKMENS' COMPENSATION	646	743	693	717
100	61416	LIFE INSURANCE	141	147	381	388
100	61660	EMPLOYEE PHYSICALS	113	0	0	0
100	61680	EMPLOYEE MOVING EXPENSE	3,161	0	0	0
61 - WAGES AND BENEFITS			225,218	245,779	255,894	252,197
100	62010	OFFICE SUPPLIES	427	112	150	150
100	62030	POSTAGE AND SHIPPING	120	14	100	100
100	62090	PRINTING & BINDING	0	416	0	500
100	62110	COPYING/REPRODUCTION	8	20	10	20
100	62130	LEGAL NOTICES & ADS	2,585	1,850	2,600	2,000
100	62170	SUBSCRIPTIONS-BOOKS-MAPS	87	59	100	100
100	62190	DUES & MEMBERSHIPS	898	198	900	400
100	62206	PROPERTY INSURANCE	92	142	149	178
100	62208	GENERAL LIABILITY INSURAN	1,194	1,202	1,238	1,278
100	62310	TRAVEL-CONFERENCES	5,645	3,055	8,500	8,500
100	62320	TRAVEL-CITY BUSINESS	1,897	92	310	310
100	62360	EDUCATION & TRAINING	619	70	200	200
100	62421	TELEPHONE	1,249	735	821	735
100	62436	RENTAL OF SPACE	888	888	888	888
100	62641	HOSPITALITY EXPENSE	2,074	0	0	0
100	62660	DATA PROCESSING	763	802	949	989
100	62663	SOFTWARE LICENSE EXP	0	14	0	0
100	62667	INTERNET SERVICES	0	0	480	480
100	62716	CONSULTANT SERVICES	0	1,140	0	0
100	62736	CATERING SERVICES	0	2,485	0	2,500
62 - SUPPLIES AND SERVICES			18,546	13,293	17,395	19,328
100	71120	PERIPHERALS, COMPUTER	0	0	1,083	0
71 - EQUIPMENT			0	0	1,083	0
68 - BUDGET TOTAL			243,764	259,071	274,372	271,525

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

BUDGET - 72400				
FUNDING SOURCE: GENERAL				
Account	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY16 Recomm'd Budget
EQUIPMENT	0	0	1,083	0
SUPPLIES AND SERVICES	18,546	13,293	17,395	19,328
WAGES AND BENEFITS	225,218	245,779	255,894	252,197
BUDGET	243,764	259,071	274,372	271,525
BUDGET TOTAL	\$243,764.29	\$259,071.43	\$274,372.00	\$271,525.00

CITY OF DUBUQUE, IOWA
 DEPARTMENT DETAIL - PERSONNEL COMPLEMENT

68 BUDGET DEPT.

FD	JC	WP-GR	JOB CLASS	FY 2014		FY 2015		FY 2016	
				FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
61010 Full Time Employee Expense									
100	1600	GE-42	BUDGET DIRECTOR	1.00	110,842	1.00	112,505	1.00	112,877
100	1215	GE-36	SENIOR BUDGET ANALYST	1.00	71,535	1.00	80,831	1.00	81,094
			TOTAL FULL TIME EMPLOYEES	2.00	182,377	2.00	193,335	2.00	193,971
			TOTAL BUDGET DEPT	2.00	182,377	2.00	193,335	2.00	193,971

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

Run Date: 01/15/15

ACCT	FD	JC	WP-GR	POSITION CLASS	FY 2014		FY 2015		FY 2016		
					FTE	BUDGET	FTE	BUDGET	FTE	BUDGET	
Budget-General Fund											
10072400	61010	100	9250	GE-42	BUDGET DIRECTOR	1.00	110,842	1.00	112,505	1.00	112,877
10072400	61010	100	1215	GE-36	SENIOR BUDGET ANALYST	1.00	71,535	1.00	80,831	1.00	81,094
					Total	2.00	182,377	2.00	193,335	2.00	193,971
TOTAL BUDGET DEPT.						2.00	182,377	2.00	193,335	2.00	193,971

