

# Finance



## FINANCE DEPARTMENT

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	1,300,021	1,324,966	1,322,295	1,309,501	-1.2%
Supplies and Services	578,873	611,139	611,339	645,644	5.6%
Machinery and Equipment	<u>2,645</u>	<u>20,535</u>	<u>20,535</u>	<u>7,413</u>	-63.9%
Total	1,883,920	1,956,640	1,954,169	1,962,558	0.3%
Abated Debt - Franchise Fee	<u>-</u>	<u>-</u>	<u>-</u>	185,089	100.0%
Total Expense	1,883,920	1,956,640	1,954,169	2,147,647	9.8%
Miscellaneous Revenue	46,822	36,485	36,485	42,850	17.4%
Overhead & Utility Billing					
Recharges to Enterprise Funds	1,245,152	1,356,313	1,386,184	1,087,600	-19.8%
Investment Mgr / Custodial & Financial Service Fees	<u>97,560</u>	<u>98,000</u>	<u>98,000</u>	<u>95,000</u>	-3.1%
Total revenue	1,389,534	1,490,798	1,520,669	1,225,450	-17.8%
Property Tax Support	494,386	465,842	433,500	922,197	456,355
Percent Increase (Decrease) with Investment Manager & Banking Fees & Franchise Fee Debt					98.0%
Percent Increase (Decrease) without Investment Manager & Banking Fees & Franchise Fee Debt					74.6%
<b>Personnel - Authorized FTE</b>	<b>17.51</b>	<b>17.62</b>	<b>17.62</b>	<b>17.74</b>	

### Improvement Package Summary

#### 1 of 3

This improvement level request provides funding to install camera by locked safe. The safe contains \$1,000 in coin, small denomination bills which are used as change funds and the daily deposit from transactions. The safe is locked during the day.

Related Cost: \$1,543 Non-Recurring  
 Related Revenue: \$ 101 Water Utility Fees– Non- Recurring  
 Related Revenue: \$ 100 Sanitary Sewer Utility Fees– Non-Recurring  
 Related Revenue: \$ 100 Refuse Utility Fees– Non-Recurring  
 Related Revenue: \$ 100 Stormwater Utility Fees – Non-Recurring  
 Net Cost: \$ 1,142  
 Property Tax Impact: +\$.0005/+ .00%  
 Activity: Accounting/Payroll/Treasury/Utility Billing

**Recommend - Yes**

**2 of 3**

This improvement level request provides funding for a full-time Internal Auditor at GE35D. The principal function of an internal auditor would be to conduct internal audits of City departments, operations and activities to assess the effectiveness of management controls, accuracy of financial records and the efficiency of accounting systems and business operations. The position should report directly to the City Manager or City Council rather than to Finance. The position would require knowledge of municipal government organization, functions and administrative principles and policies, rules and regulations regarding governmental fund accounting and accounting procedures; and ability to analyze and recommend improved procedures or practices. The acceptable experience and training for an Internal Auditor include a four year degree in accounting, minimum of five years of professional auditing experience, and a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) certification. Recurring expense includes \$2,000 for continuing education. Non-recurring expense includes a workstation (\$3,000) and laptop (\$2,700).

Related Cost:	\$98,855 Recurring	<b>Recommend - No</b>
Related Cost:	\$ 5,700 Non-Recurring	
Related Revenue:	\$ 599 Water Utility Fees– Non- Recurring	
Related Revenue:	\$ 614 Sanitary Sewer Utility Fees– Non-Recurring	
Related Revenue:	\$ 764 Refuse Utility Fees– Non-Recurring	
Related Revenue:	\$ 206 Stormwater Utility Fees – Non-Recurring	
Related Revenue:	\$10,395 Water Utility Fees– Recurring	
Related Revenue:	\$10,650 Sanitary Sewer Utility Fees– Recurring	
Related Revenue:	\$13,247 Refuse Utility Fees– Recurring	
Related Revenue:	\$ 3,579 Stormwater Utility Fees – Recurring	
Net Cost:	\$53,101	
Property Tax Impact:	+\$0.0235/+0.21%	
Activity:	Accounting/Payroll/Treasury/Utility Billing	

**3 of 3**

This improvement level request is to fund an additional forty hours of continuing education for an Accountant. It is anticipated that an Accountant will complete and pass the Certified Public Accountant exam by February 2015. The American Institute of Certified Public Accountants requires 40 hours of continuing education annually in order to keep the Certified Public Accountant designation active.

Related Cost:	\$2,000 Tax Funds – Recurring	<b>Recommend - Yes</b>
Related Revenue:	\$ 107 Sanitary Sewer Utility Fees– Recurring	
Related Revenue:	\$ 289 Refuse Utility Fees– Recurring	
Related Revenue:	\$ 74 Stormwater Utility Fees – Recurring	
Related Revenue:	\$ 38 Parking – Recurring	
Related Revenue:	\$ 119 Landfill - Recurring	
Net Cost:	\$1,373	
Property Tax Impact:	+\$0.0006/+0.01%	
Activity:	Accounting/Payroll/Treasury	

**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 \$28,298.
4. FY 2016 is the fourth year that eligible retirees with at least twenty years of continuous service in a full-time position or retired as a result of a disability and are eligible for pension payments from the pension system can receive payment of their sick leave balance with a maximum payment of one-hundred twenty sick days payable bi-weekly over a five year period. Sick leave payout expense of \$9,428 is budgeted in Finance (for two employees) in FY 2016.
5. Overtime expense remains at \$16,122 in FY 2016.
6. FY 2016 reflects a full year of health insurance coverage for the part-time water meter service worker and the upgrade of the Utility Billing cashier from part-time to full-time (0.12 FTE) . These changes were effective January 1, 2015 as part of the Affordable Health Care Act (+\$16,684).

**Supplies & Services**

7. Office Supplies increased from \$4,583 in FY 2015 to \$5,430 in FY 2016 based on FY 2014 actual of \$5,602.
8. Office Equipment Maintenance decreased from \$2,400 in FY 2015 to \$1,300 in FY 2016 based on FY 2014 actual. This line item represents toner for the postage machine.
9. Office Equipment Rental increased from \$29,242 in FY 2015 to \$34,649 in FY 2016 based on the new lease with Pitney Bowes for the postage machine (\$8,635 per quarter) during FY 2014.
10. Printing and Binding decreased from \$24,090 in FY 2015 to \$21,715 in FY 2016 based on FY 2014 actual \$21,246 and due to more employees utilizing electronic pay stubs which reduces the amount of payroll checks and envelopes (-\$1,300) and a different W-2 vendor was selected due to lower cost of W-2's (-\$400).
11. Copying and Reproduction decreased from \$3,713 in FY 2015 to \$2,950 in FY 2016 due to switching vendors for multi-function copiers which has decreased the cost by 30%.
12. Promotion increased from \$0 in FY 2015 to \$8,512 in FY 2016 due to adding new customer packets for new Utility Billing customers in Fiscal Year 2015 (1,600 packets at a cost of \$5.32 each).
13. Dues and Memberships increased from \$1,710 in FY 2015 to \$2,620 in FY 2016 based on based on an additional GFOA membership for an Accountant (\$183), American Purchasing Society

membership for Purchasing Coordinator (\$195) and renewal of Association of Public Treasurers membership for Finance Director and Assistant Finance Director (\$335).

14. Motor Vehicle Fuel decreased from \$6,795 in FY 2015 to \$4,951 in FY 2016 based on a three year average minus 20%.
15. Motor Vehicle Maintenance Outsourced decreased from \$1,565 in FY 2015 to \$119 in FY 2016 due to the one-time expense of \$1,000 for rust protection on the new van that was purchased in FY 2015.
16. Credit Card Charge increased from \$27,000 in FY 2015 to \$35,000 in FY 2016 based on FY 2014 actual of \$35,170. The Finance Department absorbs credit card fees for City departments (excluding Library, Landfill, Parking, Airport and Leisure Services). The usage has increased due to the elimination of the credit card fee if the card is used at the counter. For Utility Billing, the usage has increased from 4,835 transactions in FY 2011 to 8,070 transactions in FY 2013 to 10,214 transactions in FY 2014. Approximately 75% of this line item is offset with revenue from credit card fees assessed on online credit card transactions.
17. Consultant Services increased from \$8,500 in FY 2015 to \$14,500 in FY 2016 based on the addition of a \$6,000 retainer for the City's financial advisor.

### **Machinery & Equipment**

18. Equipment replacement items at the maintenance level include (\$5,870):

Accounting/Payroll/Treasury

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

Utility Billing/Parking Tickets

(2) Chairs	\$	600
(1) Desk Phone	\$	250
(1) Check Scanner	\$	4,000

### **Revenue**

19. Penalties increased from \$12,775 in FY 2015 to \$14,250 in FY 2016 based on FY 2014 actual of \$14,668 which represents administrative collection fees and administrative fees for tax liens.
20. Credit Card Fee increased from \$20,250 in FY 2015 to \$25,000 in FY 2016 based on FY 2014 actual \$25,531. This revenue offsets 75% of the Credit Card Fees expense line item.
21. Revenue received from Enterprise Funds for Utility Billing and administrative overhead charges has decreased from \$1,386,184 in FY 2015 to \$1,087,600 in FY 2016.

City of Dubuque  
**FINANCE DEPARTMENT**  
Organizational Chart

**FINANCE DIRECTOR**

SECRETARY  
PART TIME

**ASSISTANT FINANCE DIRECTOR**

**UTILITY BILLING SUPERVISOR**

ACCOUNTANTS  
2 FULL TIME

PURCHASING  
COORDINATOR

ACCOUNT  
CLERKS  
2 FULL TIME

PAYROLL  
SPECIALIST  
PART TIME

INTERN  
PART TIME

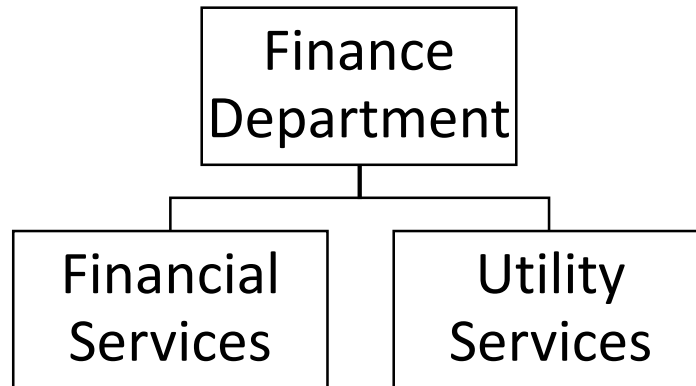
UTILITY  
ACCOUNT  
CLERK

CASHIERS  
5 FULL TIME

SERVICE  
WORKERS  
1 FULL TIME  
1 PART TIME

# FINANCE DEPARTMENT

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



## Expenditures and Resources by Department and Category

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# FINANCE DEPARTMENT

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



## PEOPLE

The Finance Department communicates to the citizens, bond holders, financial institutions and state agencies through the comprehensive annual report and required state reporting, the financial position of the City. The Utility Billing Department communicates to the citizens through direct contact, phone and monthly newsletters.



## PLANNING

The Finance Department works with all City Departments and Divisions to ensure all internal and external reporting is relevant, accurate and timely.

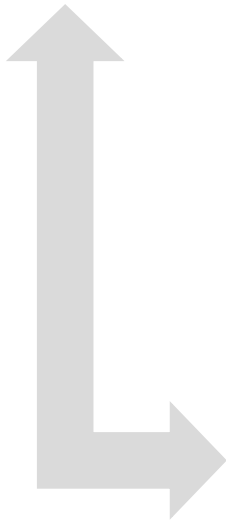
The complete 'smart' water meter change out allows us to provide timely and accurate readings and billings to our over 23,000 utility customers



## PARTNERSHIPS

To meet the standards of external reporting, the Finance Department works with the State of Iowa as well as our external auditor, bond counsel, financial advisor, investment managers and local financial institutions, insurance providers and the Budget Office.

Utility billing staff works with the Landlord Association, County Treasurer and several social service organizations within the community.



# FINANCE DEPARTMENT

## Detail by Activity

### **Activity: Financial Service**

#### **Overview**

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

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

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

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

**Treasury:** Invest cash receipts and bond proceeds, establishing custody of all security holdings and providing liquidity to cover normal expenditures, payments on capital projects and debt principal and interest payments. Drawdown funds from borrowings via bond issues and State Revolving Loan Funds (includes DMASWA)

**Audit/Reporting:** Prepare state mandated reports; (Annual Financial Report, Street Financial Report and Outstanding Debt Report), Comprehensive Annual Financial Report (CAFR), Dubuque Metropolitan Area Solid Waste Agency Financial Statements, and Schedule of Receipts and Expenditures of Passenger Facility Charges for the Dubuque Regional Airport. Prepare documentation/workpapers for annual audits and financial statements. Prepare documents and work papers for Dubuque Initiatives and subsidiaries. Conduct internal operational audit reviews as required for departments. Ensure data compiled is prepared in conformity with generally accepted principles

# FINANCE DEPARTMENT

<b>Funding Summary</b>			
	FY 2013/14 Actual	FY 2014/15 Adopted	FY 2015/16 Recommended
Expenditures	\$958,240	\$993,603	\$976,105
Resources	\$390,390	\$427,997	\$320,219
<b>Position Summary</b>			
	FY 2015/16 FTE's		
Finance Director	0.90		
Assistant Finance Director	1.00		
Purchasing Coordinator	1.00		
Accountant	1.50		
Account Clerk 1	2.00		
Payroll Specialist	0.70		
Secretary	0.75		
Intern	0.49		
Total FTE's	8.34		

## Supporting City, Organization and Community Goals

### Financially Responsible City Government and High Performance Organization

- Comprehensive Annual Report
- Unqualified audit opinion
- State of Iowa reporting, Annual Financial Report, Outstanding Debt Report, Street Financing Report and Statement of Financial Responsibility
- Certified Investment policy through the Association of Public Treasurers of the United States and Canada
- Managed Investment Partners
- Risk Management
- Internal Control Review

### Environmental Integrity

- Promote the use of e-statements, e-checks and e-payments

# FINANCE DEPARTMENT

## Performance Measures

### Financial Services – Activity Statement

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

#### Goals

- Adhere to all City, State and Federal legal requirements through accurate and timely assimilation of City receipts and disbursements.
- Protect City assets by adhering to City investment policy to preserve principal balance of cash investments and providing appropriate insurance coverage and to protect City and its property from losses.
- Earn the Government Finance Officers Association Certificate of Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR).
- Receive Unmodified Opinion each year on the City's financial statements and that the City complied, in all material respects with the requirements of OMB Circular A-133 for federal grants.
- Decrease the number of paper checks issued and statements mailed to promote sustainability initiatives.

**Objective: Maintain public confidence in City of Dubuque financials by ensuring the City operates in a safe and sound manner while complying with applicable rules and laws.**

*Receiving an unqualified audit opinion gives reasonable assurance to the user of financial statements that the documents were prepared consistent with generally accepted account principles, and that the information is presented fairly, without any material misstatements. The Certificate of Achievement for Excellence in Financial Reporting represents the City's commitment to clear, concise and easily understood statements.*

Relation to Financial Responsible Government  
Citizens, City Council, creditors, bond rating agencies, and State regulators, as well as various City internal departments rely on these statements to evaluate City management, identify trends and make decisions for future actions.

The City has received the Certificate of Excellence in Financial Reporting for 26 consecutive years and has applied for the 27<sup>th</sup> certificate for the 2014 CAFR.

The City has always received an unqualified opinion from our external auditors.

# FINANCE DEPARTMENT

**Future Initiative**

Adhere to appropriate GASB, state and local requirements, and GFOA standards when preparing external financial reports.

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

*The City’s investment policy is certified by the Association of Public Treasurers of the United States and Canada. Recertification of City Investment policy with Association of Public Treasurers, recommend policy is renewed and updated every five years. The City has an Investment Oversight Advisory Committee made up of five individuals from the community. The City uses four investment management firms to maximize professional expertise and diversify investments within the investment policy.*

**Relationship to Financially Responsible Government**

The Finance Department treasury function maintains multiple checking, savings, and professionally managed investments to insure compliance with bond, grant, and agency requirements, as well as meeting the liquidity needs of the City. The Finance department maintains accounting records to fairly allocate investment earnings to appropriate funds.

**Future Initiatives**

- Adhere to investment policy
- Maximize returns
- Recertify policy

Calendar Year	Total Dollars Under Management (1)	Weighted Average Returns (2)	Benchmarks	
			Lehman Intermediate Bonds	Lehman Short Term Bonds
2014*	\$ 26,394,749	0.91%	1.91%	0.51%
2013	\$ 27,639,924	-0.03%	-1.25%	0.37%
2012	\$ 27,742,952	1.44%	1.73%	0.51%
2011	\$ 27,484,123	3.44%	6.80%	1.56%

(1) Market value of portfolio  
 (2) Gross of fees  
 \*Through 08/31/2014

**Objective: Minimize the City’s exposure to loss through effective risk management practices.**

*The Finance Department works with legal staff, City Manager and insurance agents to verify that adequate property and liability coverage is maintained for city exposures. Deductible are established at an acceptable level within the City’s budgeted operating expenditures.*

**Relationship to Financially Responsible Government**

Risk management identifies the exposure and costs that drives costs and evaluates practices that improve our ability to proactively address issues and evaluate risk in a cost/benefit scenario.

**Future Initiatives**

- Monitor City’s coverage limits, deductibles and premiums to establish the appropriate cost-benefit ratio.
- Review allocation of premiums to departments to insure fair distribution of insurance expenses.

# FINANCE DEPARTMENT

Fiscal Year	Property Insurance			General Liability and Vehicle Insurance			
	Property Limits	Premium	Deductible	Liability Limits	Premium	General Deductibles	Vehicle Deductibles
2015	\$ 492,563,640	\$ 554,194	\$ 50,000	\$ 15,000,000	\$ 497,508	\$20,000 / \$150,000	\$2,500
2014	\$ 375,860,456	\$ 388,627	\$ 25,000	\$ 12,000,000	\$ 505,508	\$20,000 / \$150,000	\$2,500
2013	\$ 357,801,175	\$ 297,570	\$ 25,000	\$ 12,000,000	\$ 508,529	\$20,000 / \$150,000	\$2,500
2012	\$ 344,094,757	\$ 239,834	\$ 25,000	\$ 12,000,000	\$ 475,996	\$20,000 / \$150,000	\$2,500

**Objective: Promote electronic billing and payment practices for sustainability, efficiencies and better service to vendors, citizens and employees.**

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

**Relation to Environmental Integrity**

The City implemented a purchase card program and direct deposit for accounts payable to reduce the volume of paper checks printed and mailed. The payroll department implemented direct deposit and e-vouchers for employees to receive payroll checks electronically. E-delivery of accounts payable and payroll checks reduce the impact on the environment by saving paper, the energy and production material to produce the paper, the energy and materials to print the check, and the energy involved to route the paper check through the US mail system and the Federal Reserve System.

**Relationship to Financially Responsible City Government**

Electronic invoicing and payments reduce costs related to paper stock, printing equipment and operating expenses, inventories, and postage. Additionally e-checks add efficiencies in check clearing and bank account reconciliation.

Purchase cards reduce the volume of check issued, improve efficiencies and internal control for small and routine purchases, and provide a cash rebate providing additional revenue for the City.

Fiscal Year	Purchase Cards		Accounts Payable		Payroll Checks
	Total Transactions	Total Dollars	Total E-Checks	Total Dollars	Percent Participation
2015*	2,767	\$ 350,871	78	\$ 15,372	47%
2014	10,705	1,274,257	495	85,700	47%
2013	9,713	1,074,625	359	86,925	45%
2012	9,237	1,018,743	920**	125,504	n/a
2011	2,196	270,013	602**	69,888	n/a

\*Through September 2014

\*\*Includes weekly checks for Bridges out of Poverty stipends

# FINANCE DEPARTMENT

## Future Initiatives

Increase volume of purchase card transactions to maximize the rebate revenues available to the City. Fiscal year 2015 rebate goal is \$10,000 with 10% increase each year for next five years.

Increase employee participation in electronic payroll checks by 10% per year to achieve 75% participation rate in fiscal year 2017.

Complete testing and promote the use of e-payments for accounts payable invoices. Work with US Bank to link e-payments with purchase card transactions and gain greater rebate potential. Project that full implementation of e-payments start in 2015

# FINANCE DEPARTMENT

## Detail by Activity

### Activity: Utility Services

#### Overview

Utility Services is responsible for maintaining positive customer relations for over 23,000 customers during connection, disconnection, billing, and payment of utility services. Utility services include water, sewer, stormwater and refuse. Utility Billing staff work with customers to provide service information, scheduling of service, solving billing problems and collection of accounts.

The billing activity of the Finance Department manages the customer data base and depository for all Utility Billing and parking violation City revenues. Monies are received and recorded, utility and parking ticket charges billed, and payments credited. Staff is available to address customer's service needs and billing inquiries, as well as monitor billing and delinquent accounts.

Meter reading and service.

The water system is divided into several meter reading routes which include approximately 23,000 active customers. This activity provides for the assistance in collection of delinquent bills by performance of shut-offs. In addition, online meter readings, turn-ons and shut-offs of meters are completed upon request. Additional services include investigating illegal water usage, cleaning stop boxes, servicing frozen and damaged meters, assisting customers with water related problems and changing meters. This activity is staffed by one full-time and one part-time water meter service worker.

Utility Services also accepts parking ticket payments and monitors collection follow-up.

<b>Funding Summary</b>			
	FY 2013/14 Actual	FY 2014/15 Adopted	FY 2015/16 Recommended
Expenditures	\$923,299	\$963,010	\$986,453
Resources	\$901,584	\$964,801	\$810,231
<b>Position Summary</b>			
	FY 2015/16 FTE's		
Finance Director	0.10		
Utility Billing Supervisor	1.00		
Accountant	0.50		
Account Clerk 1	1.00		
Cashier	5.00		
Water Meter Inspector	1.00		
Water Meter Service Worker	0.80		
Total FTE's	9.40		



# FINANCE DEPARTMENT

## Supporting City and Community Goals

### Partnering for a Better Dubuque

- Providing assistance to low income utility customers in the form of half rates for storm water and refuse billings
- Referral of utility customers to social services agencies for help with bill payment

### Improved Connectivity – Transportation and Telecommunications

- DBQIQ website provides customers with water consumption to better manage their water usage.

### Environmental Integrity

- Promote the use of e-statements, and e-payments.
- Automatic Meter Reading (AMR) software provides more timely notification of potential water leaks to bother customers and City staff.

## Performance Measures

### Utility Services – Activity Statement

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

### Goals

- Provide accurate billing, receipting and reporting of water, sewer, stormwater and refuse collection.
- Provide water meter services that generate accurate, reliable and timely charges for utility customers.
- Provide accurate receipt and recording of revenue generated from parking violation fines.

### **Objective: Customer having readily available access to water consumption.**

This is essential because it empowers the customer to identify leaks quicker, be more sustainable, and lower their bill.

DBQIQ is a water management website that we offer free of charge to the customer. This website allows customers to monitor their water usage on a daily basis as well as having the ability to set up automatic alerts if the water consumption falls out of their

# FINANCE DEPARTMENT

normal average usage. This service was implemented in September 2013; to date we have 468 customers, or 2%.

**Future Initiative:**

Actively promote DBQIQ to achieve 4% participation by June 30, 2015, and increase by at least 2% annually.



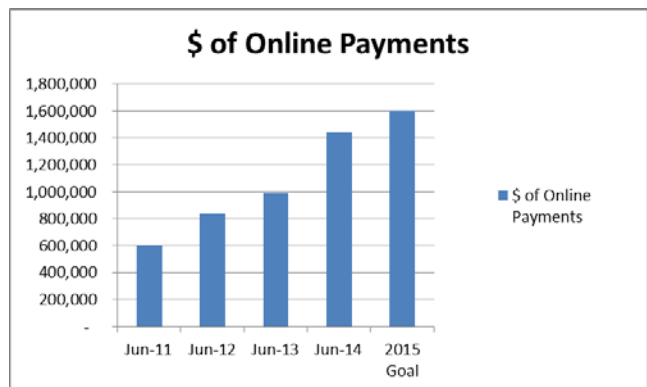
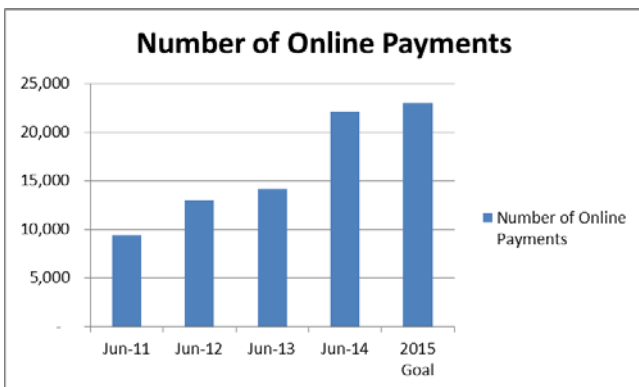
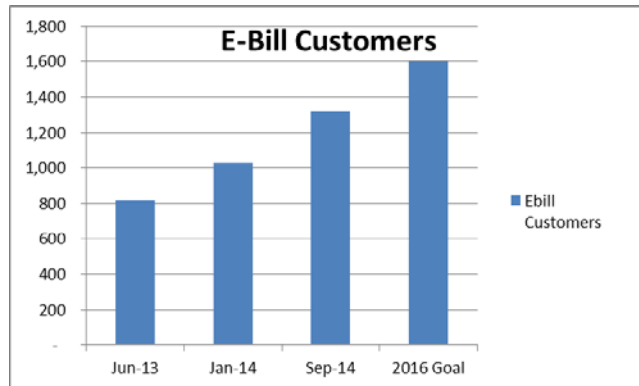
Did you know that a “running” toilet can waste 200 gallons or more of water every day? That is 6,000 gallons a month and could add \$60 to a utility bill.

**Objective: Provide timely and accurate utility bills for an efficient and effective revenue production function.**

Accurate accounting of water usage and assisting customers ensures timely revenue collection.

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

Did you know that customers have online access to their current and past billing, payment and consumption history?



**Recommended Operating Revenue Budget - Department Total**  
**74 - FINANCE DEPARTMENT**

<b>Fund</b>	<b>Account</b>	<b>Account Title</b>	<b>FY13 Actual Revenue</b>	<b>FY14 Actual Revenue</b>	<b>FY15 Adopted Budget</b>	<b>FY16 Recomm'd Budget</b>
100	51178	CREDIT CARD FEE	20,878	25,531	20,250	25,000
100	51215	PENALTIES	11,671	14,668	12,775	14,250
<b>51 - CHARGES FOR SERVICES</b>			<b>32,549</b>	<b>40,199</b>	<b>33,025</b>	<b>39,250</b>
100	53201	REFUNDS	14	0	0	0
100	53530	SPECIALIZED SERVICES	3,000	3,000	3,000	3,000
100	53605	MISCELLANEOUS REVENUE	606	764	360	500
100	53610	INSURANCE CLAIMS	0	301	0	0
100	53620	REIMBURSEMENTS-GENERAL	103	2,558	100	100
<b>53 - MISCELLANEOUS</b>			<b>3,723</b>	<b>6,623</b>	<b>3,460</b>	<b>3,600</b>
100	59100	FR GENERAL	6,000	6,000	6,000	6,000
100	59610	FR WPC OPERATING	257,544	257,189	274,719	238,112
100	59620	FR STORMWATER OPERATING	180,319	169,969	194,943	222,202
100	59630	FR PARKING OPERATING	24,646	71,496	75,004	76,844
100	59640	FR WATER UTILITY	32,000	254,017	271,827	101
100	59670	FR REFUSE COLLECTION	259,500	289,148	304,015	328,309
100	59940	FR DMASWA	50,075	52,031	55,850	58,692
<b>59 - TRANSFER IN AND INTERNAL</b>			<b>810,084</b>	<b>1,099,850</b>	<b>1,182,358</b>	<b>930,260</b>
<b>74 - FINANCE DEPARTMENT TOTAL</b>			<b>846,356</b>	<b>1,146,672</b>	<b>1,218,843</b>	<b>973,110</b>

**Recommended Operating Expenditure Budget - Department Total**  
**74 - FINANCE DEPARTMENT**

Fund	Account	Account Title	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY 16 Recomm'd Budget
100	61010	FULL-TIME EMPLOYEES	625,661	694,024	745,223	755,882
640	61010	FULL-TIME EMPLOYEES	50,803	52,275	52,506	53,450
100	61020	PART-TIME EMPLOYEES	96,952	98,060	69,443	70,724
640	61020	PART-TIME EMPLOYEES	33,205	33,871	36,140	37,611
100	61030	SEASONAL EMPLOYEES	10,963	15,182	12,359	12,592
100	61050	OVERTIME PAY	15,200	17,964	10,574	10,574
640	61050	OVERTIME PAY	1,038	3,471	5,548	5,548
640	61071	HOLIDAY PAY-OVERTIME	261	540	0	0
100	61091	SICK LEAVE PAYOFF	7,349	8,758	8,758	8,758
100	61092	VACATION PAYOFF	5,617	3,974	0	0
100	61099	WAGE ADJUSTMENT	0	0	16,877	0
640	61099	WAGE ADJUSTMENT	0	0	1,771	0
100	61310	IPERS	64,466	72,774	74,800	75,884
640	61310	IPERS	7,396	8,051	8,411	8,627
100	61320	SOCIAL SECURITY	56,000	60,566	64,745	64,666
640	61320	SOCIAL SECURITY	6,434	6,788	7,205	7,390
100	61410	HEALTH INSURANCE	143,533	193,745	178,500	162,240
640	61410	HEALTH INSURANCE	11,100	20,458	21,420	24,960
100	61415	WORKMENS' COMPENSATION	2,834	3,288	3,148	3,138
640	61415	WORKMENS' COMPENSATION	4,223	5,148	5,748	5,520
100	61416	LIFE INSURANCE	569	648	1,420	1,478
640	61416	LIFE INSURANCE	55	55	105	107
640	61650	MEAL ALLOWANCE	0	30	0	0
100	61660	EMPLOYEE PHYSICALS	282	352	265	352
<b>61 - WAGES AND BENEFITS</b>			<b>1,143,942</b>	<b>1,300,021</b>	<b>1,324,966</b>	<b>1,309,501</b>
100	62010	OFFICE SUPPLIES	4,611	6,334	4,383	5,230
640	62010	OFFICE SUPPLIES	1,571	354	200	200
640	62011	UNIFORM PURCHASES	2,213	1,316	2,184	1,294
100	62030	POSTAGE AND SHIPPING	121,323	120,647	123,306	126,679
100	62031	PROCESSING MATERIALS	318	682	325	698
640	62033	HAND TOOLS/EQUIPMENT	0	1,179	1,300	1,350
100	62035	COURIER FEES	3,500	3,491	3,840	3,840
100	62050	OFFICE EQUIPMENT MAINT	2,094	86	2,400	1,300
100	62061	DP EQUIP. MAINT CONTRACTS	4,023	4,002	4,415	4,491
100	62070	OFFICE EQUIP RENTAL	29,240	29,240	29,242	34,649
100	62090	PRINTING & BINDING	19,714	21,246	24,090	21,715
100	62110	COPYING/REPRODUCTION	3,713	4,213	3,713	2,950
100	62130	LEGAL NOTICES & ADS	8,170	5,861	7,225	7,225
100	62140	PROMOTION	0	333	0	8,512
100	62170	SUBSCRIPTIONS-BOOKS-MAPS	519	437	230	230
100	62190	DUES & MEMBERSHIPS	1,641	2,128	1,710	2,620
100	62202	OFFICERS BOND	8,013	8,013	8,255	8,600
100	62206	PROPERTY INSURANCE	95	139	146	174
100	62208	GENERAL LIABILITY INSURAN	6,640	6,646	6,794	7,563

**Recommended Operating Expenditure Budget - Department Total**  
**74 - FINANCE DEPARTMENT**

Fund	Account	Account Title	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY 16 Recomm'd Budget
640	62208	GENERAL LIABILITY INSURAN	1,987	1,974	2,034	2,264
100	62211	PROPERTY TAX	5	0	0	0
100	62221	DAMAGE CLAIMS	0	2,500	0	0
100	62230	COURT COSTS & RECORD FEES	0	0	100	0
100	62310	TRAVEL-CONFERENCES	3,139	2,518	7,300	7,300
100	62320	TRAVEL-CITY BUSINESS	420	705	600	880
100	62340	MILEAGE/LOCAL TRANSP	22	108	0	0
100	62360	EDUCATION & TRAINING	5,350	6,084	6,300	8,300
640	62360	EDUCATION & TRAINING	0	0	100	100
100	62421	TELEPHONE	2,794	2,841	2,799	2,362
640	62421	TELEPHONE	853	792	853	792
100	62436	RENTAL OF SPACE	1,332	1,332	1,332	1,332
640	62436	RENTAL OF SPACE	360	360	360	360
640	62511	FUEL, MOTOR VEHICLE	6,989	5,894	6,795	4,951
640	62521	MOTOR VEHICLE MAINT.	6,185	1,868	1,610	2,097
640	62528	MOTOR VEH. MAINT. OUTSOUR	1,640	117	1,565	119
640	62614	EQUIP MAINT CONTRACT	748	763	600	600
100	62660	DATA PROCESSING	57,788	59,349	69,985	72,918
100	62663	SOFTWARE LICENSE EXP	61,437	61,045	66,965	70,465
100	62666	CREDIT CARD CHARGE	26,252	35,170	27,000	35,000
100	62667	INTERNET SERVICES	0	0	625	480
100	62669	PROGRAMMING	27,725	28,426	33,573	34,979
100	62671	MISC. OPERATING SUPPLIES	0	3,997	0	0
100	62699	CASH SHORT AND OVER	145	(334)	0	0
100	62710	CONTRACTOR SERVICES	65	129	65	65
100	62713	LEGAL SERVICES	0	3,044	0	0
100	62716	CONSULTANT SERVICES	3,524	2,500	8,500	14,500
100	62722	INVESTMENT MGMT FEES	93,588	70,197	70,000	68,000
100	62723	INVEST-CUSTODIAL FEE	27,491	27,364	28,000	27,000
100	62726	AUDIT SERVICES	24,678	26,500	31,925	33,125
100	62727	FINANCIAL SERVICE FEES	3,255	3,659	3,545	3,660
100	62732	TEMP HELPCONTRACT SERV.	44,103	0	0	0
<b>62 - SUPPLIES AND SERVICES</b>			<b>619,274</b>	<b>565,248</b>	<b>596,289</b>	<b>630,969</b>
100	62724	BOND PAYING AGENT FEE	12,852	13,625	14,850	14,675
<b>627 - CONTRACTUAL SERVICES</b>			<b>12,852</b>	<b>13,625</b>	<b>14,850</b>	<b>14,675</b>
830	63110	STORES-OFFICE	20,464	21,220	22,000	0
830	63111	LESS STORES-OFFICE	(18,770)	(18,839)	(22,000)	0
100	63315	LESS PAYROLL OVERHEAD	(11,286)	0	0	0
<b>63 - ADMIN/OVERHEAD/STORES GAR</b>			<b>(9,592)</b>	<b>2,381</b>	<b>0</b>	<b>0</b>
100	71110	MISC. OFFICE EQUIPMENT	0	0	700	4,000
100	71113	CALCULATORS	314	168	0	170
100	71120	PERIPHERALS, COMPUTER	3,392	0	0	0
100	71122	PRINTER	0	0	300	0

**Recommended Operating Expenditure Budget - Department Total**  
**74 - FINANCE DEPARTMENT**

<b>Fund</b>	<b>Account</b>	<b>Account Title</b>	<b>FY13 Actual Expense</b>	<b>FY14 Actual Expense</b>	<b>FY15 Adopted Budget</b>	<b>FY 16 Recomm'd Budget</b>
100	71123	SOFTWARE	0	570	0	0
100	71211	DESKS/CHAIRS	1,335	730	1,200	1,200
100	71215	STORAGE CABINETS	2,295	0	0	0
640	71312	VAN/PICKUP/WAG REPL	14,000	0	17,500	0
100	72417	CAMERA RELATED EQUIPMENT	0	0	0	1,543
100	72418	TELEPHONE RELATED	1,124	1,177	835	500
<b>71 - EQUIPMENT</b>			<b>22,460</b>	<b>2,645</b>	<b>20,535</b>	<b>7,413</b>
400	74111	PRINCIPAL PAYMENT	0	0	0	96,573
400	74112	INTEREST PAYMENT	0	0	0	88,516
<b>74 - DEBT SERVICE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>185,089</b>
<b>74 - FINANCE DEPARTMENT TOTAL</b>			<b>1,788,937</b>	<b>1,883,920</b>	<b>1,956,640</b>	<b>2,147,647</b>

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

### ACCTNG/PAYROLL/TREAS - 74100

#### FUNDING SOURCE: GENERAL

Account	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY16 Recomm'd Budget
ADMIN/OVERHEAD/STORES GAR	(11,286)	0	0	0
CONTRACTUAL SERVICES	12,852	13,625	14,850	14,675
EQUIPMENT	2,378	2,360	1,100	2,563
SUPPLIES AND SERVICES	326,430	275,070	300,675	312,632
WAGES AND BENEFITS	592,813	667,185	677,005	646,235
<b>ACCTNG/PAYROLL/TREAS</b>	<b>923,187</b>	<b>958,240</b>	<b>993,630</b>	<b>976,105</b>

### STORES INVENTORY - 74110

#### FUNDING SOURCE: STORES/PRINTING

Account	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY16 Recomm'd Budget
ADMIN/OVERHEAD/STORES GAR	1,694	2,381	0	0
<b>STORES INVENTORY</b>	<b>1,694</b>	<b>2,381</b>	<b>0</b>	<b>0</b>

### UTILITY BILL/PARKING TKTS- 74700

#### FUNDING SOURCE: GENERAL

Account	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY16 Recomm'd Budget
EQUIPMENT	6,082	285	1,935	4,850
SUPPLIES AND SERVICES	270,483	275,561	278,013	304,210
WAGES AND BENEFITS	436,614	502,150	509,107	520,053
<b>UTILITY BILL/PARKING TKTS</b>	<b>713,178</b>	<b>777,996</b>	<b>789,055</b>	<b>829,113</b>

### METER READS/SERVICE - 74710

#### FUNDING SOURCE: WATER UTILITY OPERATION

Account	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY16 Recomm'd Budget
EQUIPMENT	14,000	0	17,500	0
SUPPLIES AND SERVICES	22,362	14,616	17,601	14,127
WAGES AND BENEFITS	114,515	130,686	138,854	143,213
<b>METER READS/SERVICE</b>	<b>150,877</b>	<b>145,302</b>	<b>173,955</b>	<b>157,340</b>

### DEBT SERVICE - 74720

#### FUNDING SOURCE: DEBT SERVICE

Account	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY16 Recomm'd Budget
DEBT SERVICE	0	0	0	185,089
<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,089</b>
<b>FINANCE DEPARTMENT TOTAL</b>	<b>\$1,788,936.87</b>	<b>\$1,883,919.95</b>	<b>\$1,956,640.00</b>	<b>\$2,147,647.00</b>

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

**74 FINANCE DEPARTMENT**

FD	JC	WP-GR	JOB CLASS	FY 2014		FY 2015		FY 2016	
				FTE	BUDGET	FTE	BUDGET	FTE	BUDGET
<b>61010 Full Time Employee Expense</b>									
100	2380	GE-42	FINANCE DIRECTOR	1.00	111,831	1.00	113,620	1.00	90,296
100	1360	GE-37	ASSISTANT FINANCE DIRECTOR	1.00	84,882	1.00	87,009	1.00	87,292
100	4860	GE-33	UTILITY BILLING SUPERVISOR	1.00	68,496	1.00	69,523	1.00	70,470
100	1060	GE-30	ACCOUNTANT	2.00	112,651	2.00	118,327	2.00	119,082
100	4160	GE-30	PURCHASING COORDINATOR	1.00	49,832	1.00	49,115	1.00	52,001
640	4980	NA-49	WATER METER INSPECTOR	1.00	52,506	1.00	53,294	1.00	53,450
100	1020	OE-06	ACCOUNT CLERK I	3.00	129,323	3.00	128,358	3.00	132,623
100	1760	OE-05	CASHIER (FINANCE)	4.08	155,277	4.88	190,450	5.00	204,118
			TOTAL FULL TIME EMPLOYEES	14.08	764,798	14.88	809,695	15.00	809,332
<b>61020 Part Time Employee Expense</b>									
100	3780	GE-28	PAYROLL SPECIALIST	0.70	36,306	0.70	36,851	0.70	36,973
100	4440	GE-25	SECRETARY	0.75	32,257	0.75	33,634	0.75	33,751
100	1760	OE-05	CASHIER (FINANCE)	0.69	28,957	0.00	0	0.00	0
640	5040	OE-07	WATER METER SERVICEWORKER	0.80	35,741	0.80	36,682	0.80	37,611
			TOTAL PART TIME EMPLOYEES	2.94	133,261	2.25	107,167	2.25	108,335
<b>61030 Seasonal Employee Expense</b>									
100	2840	NA-38	FINANCE INTERN-SEASONAL	0.49	12,359	0.49	12,544	0.49	12,592
			TOTAL SEASONAL EMPLOYEES	0.49	12,359	0.49	12,544	0.49	12,592
			<b>TOTAL FINANCE DEPARTMENT</b>	<b>17.51</b>	<b>910,418</b>	<b>17.62</b>	<b>929,406</b>	<b>17.74</b>	<b>930,259</b>



**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	
<b>Accounting/Payroll/Treasury-FT General Fund</b>											
10074100	61010	100	2380	GE-42	FINANCE DIRECTOR	0.90	100,636	0.90	102,257	0.90	81,266
10074100	61010	100	1360	GE-37	ASSISTANT FINANCE DIRECTOR	1.00	84,882	1.00	87,009	1.00	87,292
10074100	61010	100	4160	GE-30	PURCHASING COORDINATOR	1.00	49,832	1.00	49,115	1.00	52,001
10074100	61010	100	1020	OE-06	ACCOUNT CLERK I	2.00	86,519	2.00	84,477	2.00	87,574
10074100	61010	100	1060	GE-30	ACCOUNTANT	1.50	86,469	1.50	89,038	1.50	89,504
Total						6.40	408,338	6.40	411,896	6.40	397,637
<b>Accounting/Payroll/Treasury-PT General Fund</b>											
10074100	61020	100	3780	GE-28	PAYROLL SPECIALIST	0.70	36,306	0.70	36,851	0.70	36,973
10074100	61020	100	4440	GE-25	SECRETARY	0.75	32,257	0.75	33,634	0.75	33,751
Total						1.45	68,563	1.45	70,485	1.45	70,724
<b>Accounting/Payroll/Treasury-Seasonal General Fund</b>											
10074100	61030	100	2840	NA-38	FINANCE INTERN-SEASONAL	0.49	12,359	0.49	12,544	0.49	12,592
Total						0.49	12,359	0.49	12,544	0.49	12,592
<b>Utility Billing/Parking Tickets- FT General Fund</b>											
10074700	61010	100	2380	GE-42	FINANCE DIRECTOR	0.10	11,195	0.10	11,363	0.10	9,030
10074700	61010	100	4860	GE-33	UTILITY BILLING SUPERVISOR	1.00	68,496	1.00	69,523	1.00	70,470
10074700	61010	100	1060	GE-30	ACCOUNTANT	0.50	26,182	0.50	29,289	0.50	29,578
10074700	61010	100	1760	OE-05	CASHIER (FINANCE)	4.08	155,277	4.88	190,450	5.00	204,118
10074700	61010	100	1020	OE-06	ACCOUNT CLERK I	1.00	42,804	1.00	43,880	1.00	45,049
Total						6.68	303,954	7.48	344,505	7.60	358,245
<b>Utility Billing/Parking Tickets-PT General Fund</b>											
10074700	61020	100	1760	OE-05	CASHIER (FINANCE)	0.69	28,957	0.00	0	0.00	0
Total						0.69	28,957	0.00	0	0.00	0
<b>Meter Reads/Service</b>											
64074710	61010	640	4980	NA-49	WATER METER INSPECTOR	1.00	52,506	1.00	53,294	1.00	53,450
64074710	61020	640	5040	OE-07	WATER METER SERVICEMAN	0.80	35,741	0.80	36,682	0.80	37,611
Total						1.80	88,247	1.80	89,976	1.80	91,061
<b>TOTAL FINANCE DEPARTMENT</b>						<b>17.51</b>	<b>910,418</b>	<b>17.62</b>	<b>929,406</b>	<b>17.74</b>	<b>930,259</b>

## Capital Improvement Projects by Department/Division

<b>FINANCE DEPARTMENT</b>					
<b>CIP Number</b>	<b>Capital Improvement Project Title</b>	<b>FY 13 Actual Expense</b>	<b>FY 14 Actual Expense</b>	<b>FY 15 Adopted Budget</b>	<b>FY 16 Recomm'd Budget</b>
1002217	SOFTWARE UPGRADE E-GOV PL	4,300	0	0	0
1021025	COMPUTER SYSTEM UPGRADE	0	0	0	30,550
1022053	COMMUNITY PLUS UPGRADE	22,102	0	0	30,000
1022166	FINANCE PLUS UPGRADE	19,950	2,565	0	30,000
<b>FINANCE DEPARTMENT</b>	<b>TOTAL</b>	<b>46,352</b>	<b>2,565</b>	<b>0</b>	<b>90,550</b>

**City of Dubuque**  
**Recommended Capital Improvement Program Summary**  
**Fiscal Year 2016-2020**

<b>PROGRAM/DEPT</b>	<b>PROJECT DESCRIPTION</b>	<b>SOURCE OF FUNDS</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>TOTAL</b>	<b>PAGE</b>
<b>FINANCE</b>									
<b>General Government</b>									
	Cognos Upgrade	DRA Distribution	\$ 30,550	\$ -	\$ -	\$ -	\$ -	\$ 30,550	384
	Community Plus Upgrade	DRA Distribution	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	385
	Finance Plus Upgrade	DRA Distribution	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	386
	Radio Upgrade	DRA Distribution	\$ -	\$ 7,490	\$ -	\$ -	\$ -	\$ 7,490	387
	Major General Ledger Software Upgrade	DRA Distribution	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	388
							\$	-	
	Total - Finance Department		\$ 90,550	\$ 7,490	\$ -	\$ -	\$ 10,000	\$ 108,040	

