

Finance

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FINANCE DEPARTMENT

Budget Highlights	FY 2024 Actual	FY 2025 Budget	FY 2026 Requested	% Change From FY 2025 Budget
Expenses				
Employee Expense	\$2,243,246	\$2,469,054	\$ 2,675,048	8.3%
Supplies and Services	\$2,233,675	\$1,086,681	\$ 1,186,888	9.2%
Electric and Gas Utility Franchise Fee Rebates	\$ 730,036	\$ 946,494	\$ 871,978	-7.9%
Investment Manager and Custodial Service Fees	\$ 52,663	\$ 53,600	\$ 53,620	0.0%
Machinery and Equipment	\$ 17,256	\$ 1,100	\$ 44,379	3,934.5%
Non-Expense Accounts	\$ 35,158	\$ (8,200)	\$ (7,871)	-4.0%
Total	\$5,312,034	\$4,548,729	\$ 4,824,042	6.1%
Abated Debt - General Ledger Software	\$ 51,661	\$ 50,700	\$ 50,404	-0.6%
Abated Debt - Franchise Fee Litigation	\$ 196,706	\$ 198,906	\$ 195,825	-1.5%
Total Expense	\$5,560,401	\$4,798,335	\$ 5,070,271	5.7%
Resources				
Miscellaneous Revenue	\$ 124,371	\$ 106,719	\$ 110,481	3.5%
Electric and Gas Utility Franchise Fees	\$ 926,742	\$1,145,400	\$ 1,067,803	-6.8%
Sales Tax 20% for Debt Abatement	\$ 51,661	\$ 50,700	\$ 50,404	-0.6%
Overhead & Utility Billing Recharges to Enterprise Funds	\$2,201,359	\$2,932,998	\$ 3,117,529	6.3%
Total Revenue	\$3,304,133	\$4,235,817	\$ 4,346,217	2.6%
Property Tax Support	\$2,256,268	\$ 562,518	\$ 724,054	\$ 161,536
Personnel - Authorized FTE	20.51	24.51	25.51	

1 of 1

This improvement package is to provide funding for a bilingual, self-service payment kiosk providing residents with an around the clock bill payment solution. The kiosk can be installed indoors or outdoors. Payments through the kiosk are PCI compliant to maintain industry leading security. Residents can conveniently look up their account and payment information to quickly pay their bills. Residents get email, text, or printed receipts at the end of the transaction so that they have proof of a successful transaction. The non-recurring cost for the purchase of the kiosk is \$40,000 and the annual maintenance support is \$8,000.

Related Cost:	\$ 8,000	Tax Funds	Recurring	Recommend - Yes
Related Cost:	\$40,000	Tax Funds	Non-Recurring	
Related Revenue:	\$ 8,000	Administrative Overhead	Recurring	
Related Revenue:	<u>\$40,000</u>	Administrative Overhead	Non-Recurring	
Net Property Tax Cost:	\$ —			
Property Tax Impact:	\$ —	—%		
Activity: Utility Billing				

Significant Line Items

Employee Expense

1. FY 2026 employee expense reflects a 3.00% wage package increase.
2. The Iowa Public Employee Retirement System (IPERS) City contribution of 9.44% is unchanged from FY 2025. The employee contribution of 6.29% is unchanged from FY 2025.
3. The City portion of health insurance expense is unchanged from \$1,119 in FY 2025 to \$1,119 in FY 2026 per month, per contract, which results in annual unchanged of \$0 or 0.0%.
4. Overtime is unchanged from \$7,950 in FY 2025 to \$7,950 in FY 2026. FY 2024 actual was \$8,305.
5. During FY 2025, the following personnel changes were approved by City Council:
 - i. On January 6th, 2025, the City Council approved the addition of a full-time Budget/Financial Accounting Analyst (1.00 FTE, GE-34). The cost of adding the position mid year in FY25 (\$50,055) was fully offset with unbudgeted interest revenue.

Supplies & Services

6. Electric Franchise Fee Refund decreased from \$845,095 in FY 2025 to \$817,268 in FY 2026 based on FY 2024 actual \$681,056 plus an expected rate increase of 20%. This line item represents refunds paid related to electric utility franchise fees. Electric utility providers collect franchise fees from their customers in the City limits through monthly billing. Electric utility providers then remit franchise fee revenue to the City. City ordinances allow sales tax exempt entities to request a refund from the City for the electricity franchise fees they pay.
7. Natural Gas Franchise Fee Refund decreased from \$101,399 in FY 2025 to 54,710 in FY 2026 based on FY 2024 actual of \$48,979 plus an expected rate increase of 11.7%. This line item represents refunds paid related to natural gas utility franchise fees. Gas utility providers collect franchise fees from their customers in the City limits through monthly billing. Gas utility providers then remit franchise fee revenue to the City. City ordinances allow sales tax exempt entities to request a refund from the City for the gas franchise fees they pay.
8. Printing increased from \$137,949 in FY 2025 to \$163,081 in FY 2026. The FY 2024 actual was \$145,969. This line item includes general printing and mailing needs such as envelopes, business cards, and brochures (\$3,249), as well as outsourced mailing services for Utility Billing notices and bills (\$159,832). In FY 2026, the budget for general printing and mailing needs is increasing \$1,000, while the budget for outsourced mailing services is increasing by \$26,132. The increase in this line item aligns the budget with anticipated costs based on past year actuals (the FY 2024 actual was higher than the FY 2024 budget) and anticipated price increases.
9. IT Recharges decreased from \$126,461 in FY 2025 to \$125,898 in FY 2026. This line item represents the recharge of Information Technology staff time related to processing checks, system back-ups and daily production for the financial software.
10. Technology Services increased from \$576,065 in FY 2025 to \$640,349 in FY 2026. This line item includes the following software subscriptions:

Software Licenses	FY 2025 Budget	FY 2026 Budget	% Change from FY 2025 Budget	
Finance Plus	\$ 10,000	\$ 10,102	1 %	a
Lease Query	\$ 13,696	\$ 13,696	— %	
Thales TRS ACFR Online Report Writer	\$ 3,200	\$ —	— %	b
FreshService Licensing	\$ —	\$ 9,845	— %	c
Tyler - Finance, Budget, Asset Management, HRM	\$ 284,989	\$ 322,563	13 %	d
Tablet Data Pan	\$ 100	\$ —	— %	e
Moody's Analytical Contract	\$ 41,628	\$ 41,628	— %	
Ecivis indirect cost software	\$ 11,000	\$ 11,000	— %	
Balancing Act Budget Simulation	\$ 8,200	\$ 8,700	6 %	f
Wdesk Report Writer	\$ 99,007	\$ 110,000	11 %	g
Indirect Rate Software	\$ 10,000	\$ —	— %	h
Tyler - Utility Billing	\$ 88,585	\$ 97,815	10 %	i
Creditron Check Scanner	\$ 5,660	\$ 7,000	24 %	j
Total	\$ 576,065	\$ 632,349	10 %	

a) Finance Plus increased 1% based on anticipated price increase from the vendor.

b) Thales TRS ACFR Online Report Writer is not planned to be renewed for FY 2026.

c) FreshService Licensing is a new software in FY 2026.

d) Tyler - Finance, Budget, Asset Management, and Human Resources modules increased based on not allocating a portion of the cost to the Human Resources Department in FY26. The overall cost of the software has not changed based on the amended contract.

e) Tablet data plan is not being budgeted in FY 2026 as the tablet is no longer in use.

f) Balancing Act Budget Simulation increased 6% based on FY 2024 actual..

g) Wdesk Report Writer increased 11% based on FY 2024 actual.

h) Indirect Rate Software was a duplicate software inadvertently budgeted in FY 2025.

i) Tyler - Utility Billing module increased based on amending the contract to include annual maintenance on resident water meter portal and PCI compliance for credit card machines.

j) Creditron increased 24% based on FY 2024 actual.

11. Credit Card Charge decreased from \$48,197 in FY 2025 to \$45,439 in FY 2026 based on the FY 2024 actual of \$45,439. This line item represents fees paid for credit card transactions through the Tyler Payments system. Under the agreement with Tyler Payments, all credit card transactions (online, phone and in person) have a 2.95% per transaction fee with a minimum fee of \$2.50, and a transaction cap of \$500. This fee is passed directly to the utility billing customer. There is also a fee of \$0.25 per e-check transaction for online and phone utility bill payments, which is absorbed by the City.

Machinery & Equipment

12. Equipment replacement items at the maintenance level include (\$44,379):

Finance Machinery and Equipment	
Accounting/Payroll/Treasury	
Chairs	\$ 900
Desk Phone	\$ 293
Smartphones	\$ 800
Budget	
Desk Phone	\$ 293
Chairs	\$ 900
Utility Billing/Parking Tickets	
Chairs	\$ 900
Desk Phone	\$ 293
Recommended Improvement Package	\$ 40,000
Total Equipment	\$ 44,379

Debt Service

13. Annual debt service payment includes the following (\$246,229):

Amount	Debt Series	Source	Purpose	Final Payment	Call Date
\$ 195,825	2016A G.O.	Debt Levy	Franchise Fee Settlement	2035	2024
\$ 15,427	2021A G.O.	Sales Tax	General Ledger Software	2041	2028
\$ 34,977	2022A G.O.	Sales Tax	General Ledger Software	2042	2029
\$ 246,229 Total Finance Debt Service					

Revenue

14. Franchise Fees decreased from \$6,903,981 in FY 2025 to \$6,106,745 in FY 2026 based on FY 2024 actual of \$5,152,838 plus anticipated rate increases for electricity and natural gas. Electric and natural gas utility providers collect franchise fees from customers in the City limits through monthly billing. The utility providers then remit franchise fee revenue to the City.

- i. Electric Franchise Fee increased from \$4,924,839 in FY 2025 to \$5,075,053 in FY 2026 based on FY 2024 actual of \$4,229,211 plus an expected rate increase of 20%.
- ii. Natural Gas Franchise Fee decreased from \$1,979,142 in FY 2025 to \$1,031,692 in FY 2026 based on FY 2024 actual of \$923,628 plus an expected rate increase of 11.7%.

15. Forfeitures/Penalties decreased from \$18,600 in FY 2025 to \$9,363 in FY 2026 based on the FY 2024 actual of \$9,363. This line item represents administrative collection fees and administrative fees for tax liens.

16. Reimbursements increased from \$82,321 in FY 2025 to \$95,000 in FY 2026. The the FY 2024 actual was \$100,277. This line item includes the rebate revenue received on City purchases made with

purchase cards (1% rebate) as well as enrolled virtual card vendor spend as rebate revenue (1% rebate). A virtual card payment is equivalent to that of a credit card transaction. Suppliers that choose to participate in the virtual card program receive an automated email notification for each processed payment from the Finance Department. This replaces a traditional check or ACH transaction, pending vendor acceptance into the City's virtual card program, and captures additional transactions not typically paid using a purchasing card. These emails contain a link to a secure web portal where the supplier obtains the unique Visa credit card account number, the amount to charge, and the other pertinent details of the transaction needed to process and reconcile the payments using their Point-of-Sale device/software. The credit card account number changes with each payment so suppliers are not required to keep this information on file. The standard processing fees administered by the supplier's acquiring bank still apply.

17. Revenue received from Enterprise Funds for Utility Billing and administrative overhead charges increased from \$2,932,998 in FY 2025 to \$3,117,529 in FY 2026.

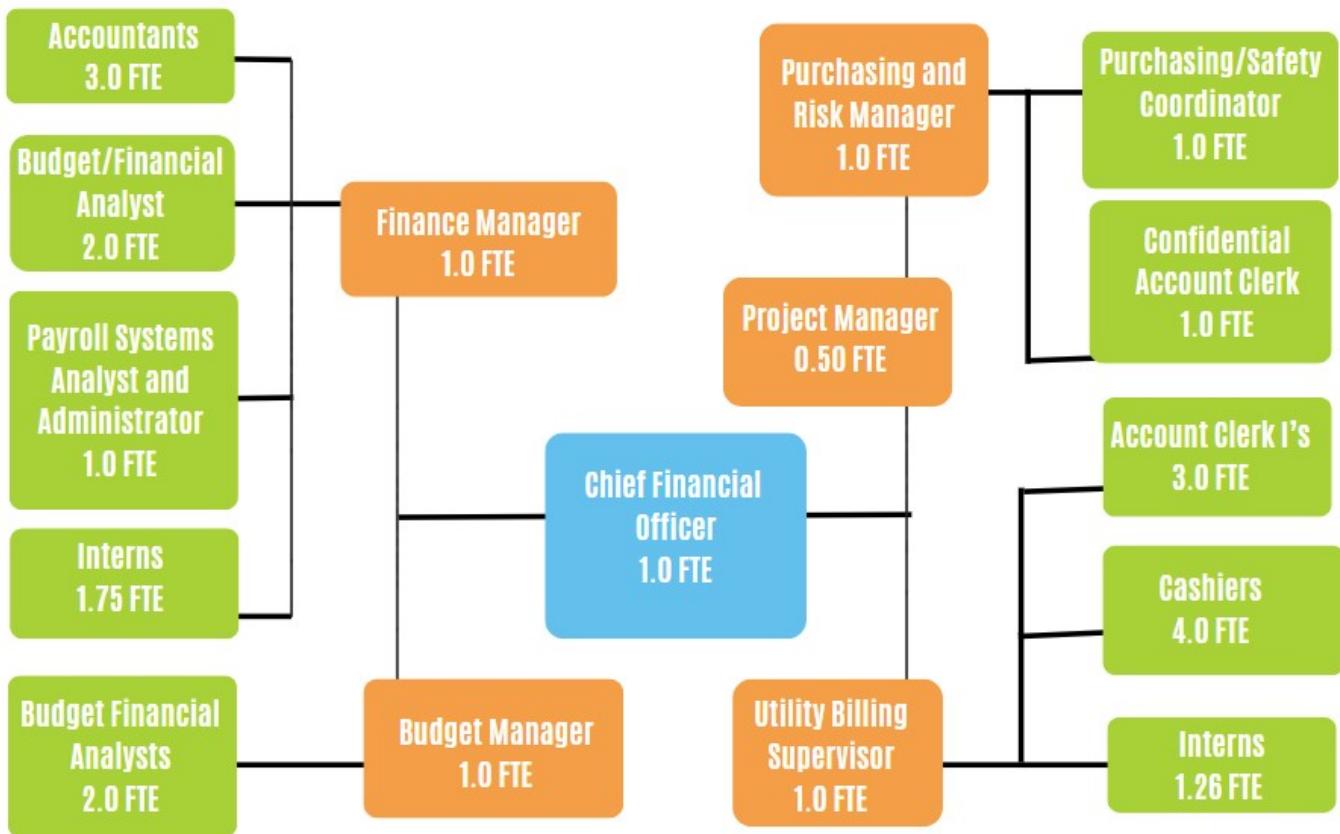
Miscellaneous

18. City-wide interest revenue increased from \$2,565,899 in FY 2025 to \$6,146,519 in FY 2026. The FY 2024 actual was \$5,017,706. The FY 2026 budget is based on projected cash balance, projected interest rates, and the new banking services agreement tied to a thirteen week T-bill plus five basis points.

Interest by Fund	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
General Fund	\$ 1,767,689	\$ 1,718,055	\$ 2,300,097
PEG Equipment Fund	\$ 605	\$ —	\$ 720
Dubuque Industrial Center West TIF	\$ 142,581	\$ 47,127	\$ 169,731
Greater Downtown TIF	\$ 386,447	\$ 195,481	\$ 460,033
Technology Park TIF	\$ 3,854	\$ 1,406	\$ 4,587
Lake Ridge TIF	\$ 300	\$ 261	\$ —
North Cascade TIF	\$ 22,955	\$ 2,234	\$ 27,326
English Ridge TIF	\$ 39,870	\$ —	\$ 13,834
South Pointe TIF	\$ 3,204	\$ —	\$ 3,814
Rustic Point TIF	\$ 3,060	\$ —	\$ 3,643
Downtown Loan Pool	\$ 73,239	\$ 30,307	\$ 87,185
Veterans Memorial Maintenance	\$ 7,084	\$ 9,391	\$ 8,433
Library Trust	\$ 37,907	\$ 14,538	\$ 45,124
Police Canine Trust	\$ 292	\$ 115	\$ 347
Airport Customer Facility Charge	\$ 9,138	\$ 3,317	\$ 10,878
Special Assessment	\$ 3,335	\$ 893	\$ 3,971
Housing Choice Voucher	\$ 404	\$ 400	\$ 904
Media Services	\$ 18,337	\$ 7,555	\$ 21,829
Construction Escrow	\$ 189	\$ —	\$ 225
Debt Service	\$ (12,557)	\$ —	\$ —
Street Construction	\$ 277,575	\$ —	\$ 330,430
DICW Construction	\$ 1,111	\$ —	\$ 1,322
Sales Tax Increment	\$ 570,530	\$ —	\$ 679,168
Sales Tax 20%	\$ 181,689	\$ —	\$ 216,285
General Construction	\$ 58,125	\$ —	\$ 69,193

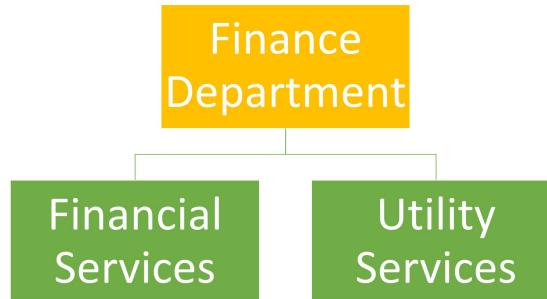
Interest by Fund	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Golf Construction	\$ 4,515	\$ —	\$ 5,375
Airport Construction	\$ 15,542	\$ —	\$ 18,501
Passenger Facility Charge	\$ 2,402	\$ —	\$ 2,859
Lyons Peony Trust	\$ 5,873	\$ 7,049	\$ 6,991
Library Gift Trust	\$ 643	\$ 244	\$ 766
Water Operations	\$ 358,736	\$ 126,719	\$ 427,045
Water Capital	\$ 63,464	\$ —	\$ 75,549
Salt Operations	\$ 2,510	\$ 505	\$ 2,987
Sanitary Sewer Operations	\$ 179,124	\$ 71,246	\$ 213,232
Sanitary Capital	\$ 82,820	\$ —	\$ 98,590
Stormwater	\$ 229,978	\$ 77,529	\$ 273,769
Stormwater Capital	\$ 13,622	\$ 15,047	\$ 16,215
Parking Operations	\$ 20,670	\$ 14,764	\$ 24,606
Parking Capital	\$ 45,563	\$ —	\$ 54,239
Refuse Operations	\$ 76,635	\$ 75,000	\$ 91,227
Transit Capital	\$ 114	\$ 117	\$ 136
Landfill Operations	\$ 315,312	\$ 146,599	\$ 375,353
Total	\$ 5,014,486	\$ 2,565,899	\$ 6,146,519

Finance Department Organization Chart

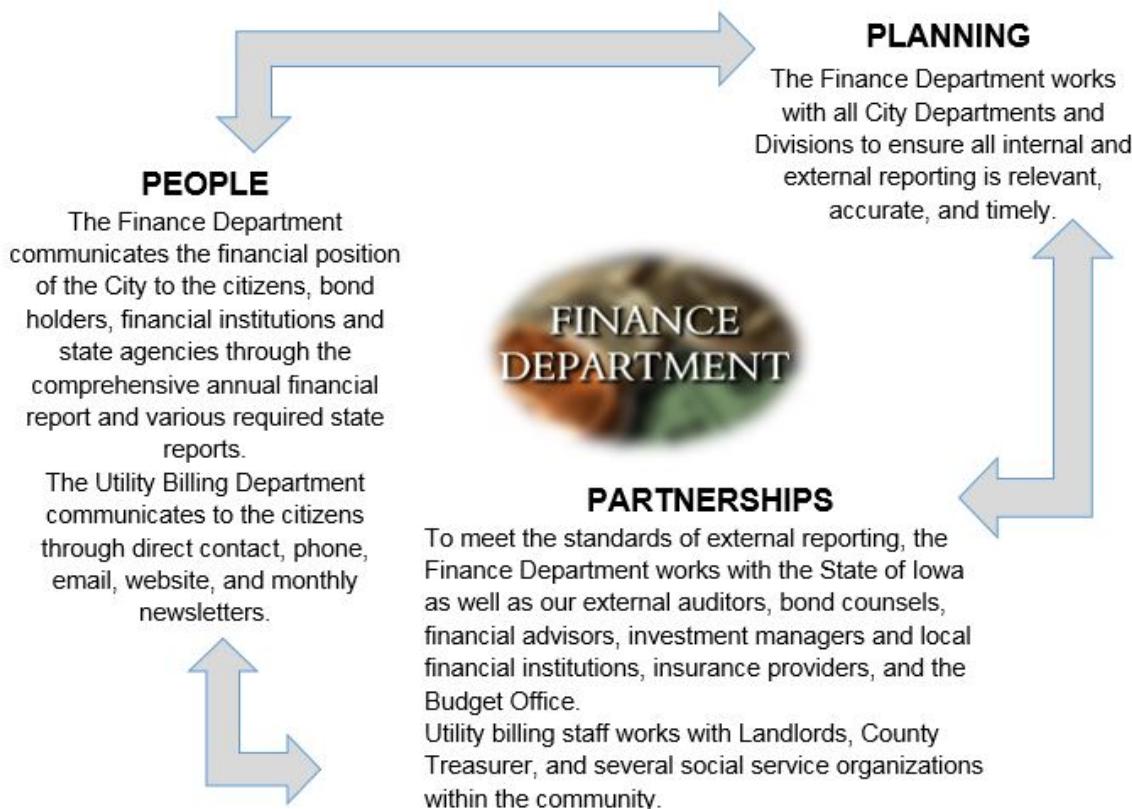


FINANCE DEPARTMENT

The City of Dubuque Finance Department promotes excellence internally through all-encompassing communication, support, and teamwork and strives for authentic connections between unique individuals to create harmonious service to our citizens and co-workers. The Finance Department strives to create an environment that is inclusive, transparent, accessible, and forged by clear communication, providing dependable customer service in a fun and enjoyable environment. We are unique. We are Dubuque.



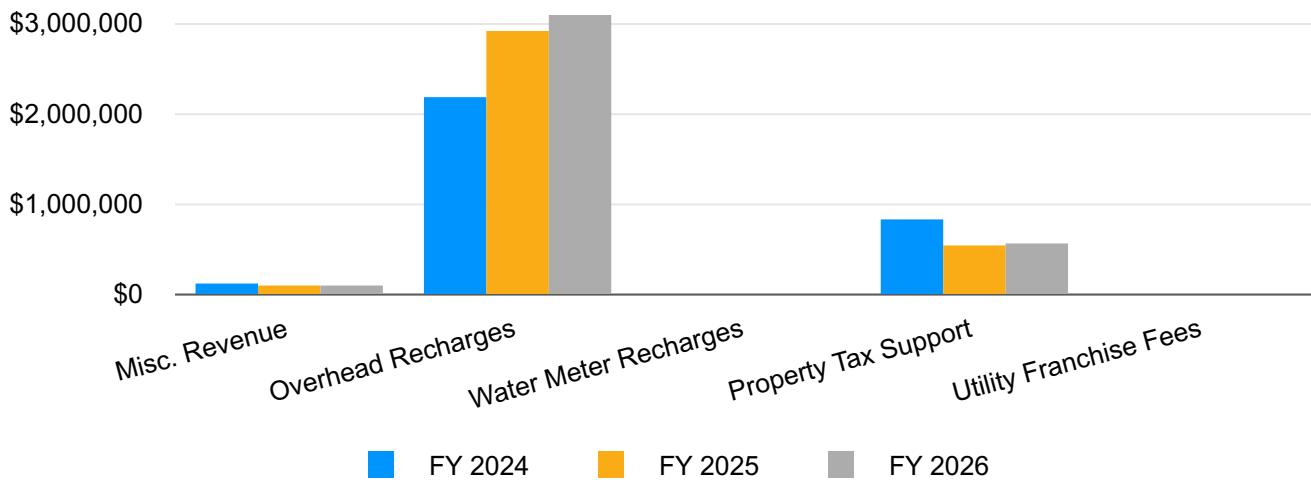
SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES



FINANCE DEPARTMENT

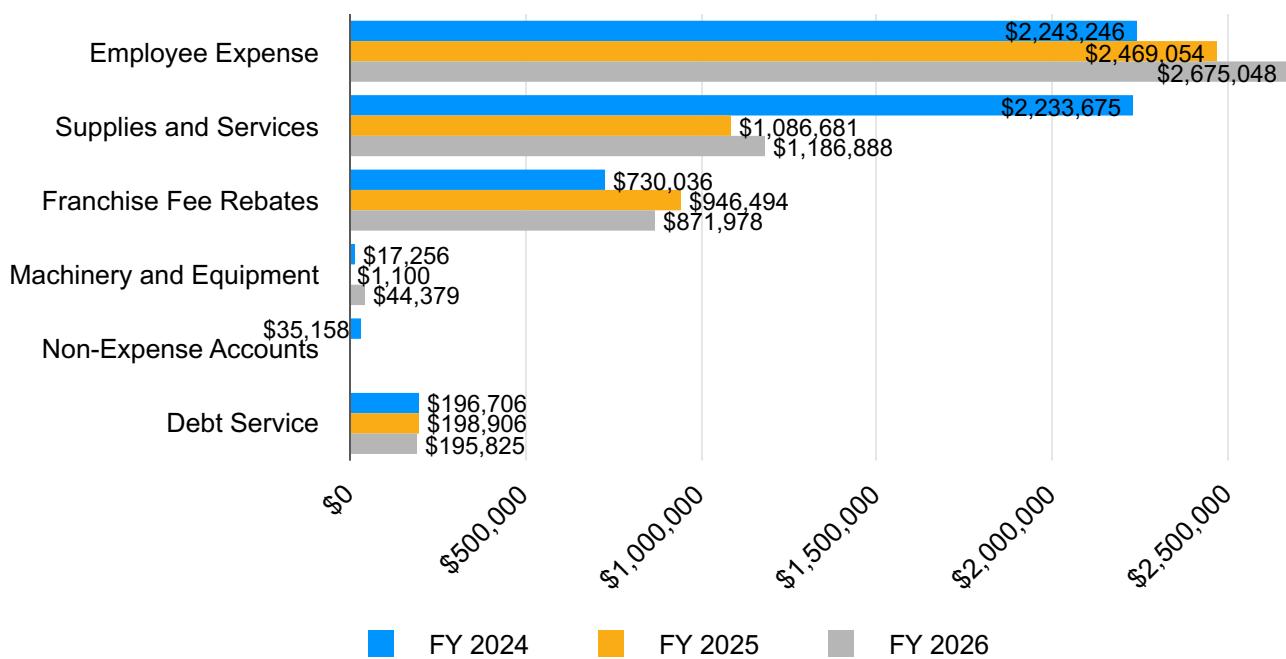
	FY 2024	FY 2025	FY 2026
Full-Time Equivalent	20.51	24.51	25.51

Resources and Property Tax Support



The Finance Department is supported by 25.51 full-time equivalent employees, which accounts for 52.76% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 5.67% in FY 2025 compared to FY 2026.

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 2024 Actual	FY 2025 Budget	FY 2026 Requested
Expenditures	\$3,355,266	\$2,991,097	\$3,157,577
Resources	\$1,194,367	\$1,595,858	\$1,679,456

Financial Service Position Summary	
	FY 2026
Chief Financial Officer	1.00
Finance Manager	1.00
Purchasing & Risk Manager	1.00
Confidential Account Clerk	1.00
Purchasing/Safety Coordinator	1.00
Budget/Financial Analyst	2.00
Senior Payroll Accountant	1.00
Payroll Systems Analyst	1.00
Accountant	2.00
Project Manager	0.50
Finance Intern	1.75
Total FT Equivalent Employees	13.25

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	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	Performance Indicator
Receive the Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Goal Met

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 2024 Actual	FY 2025 Budget	FY 2026 Requested
Expenditures	\$975,589	\$1,038,162	\$1,129,372
Resources	\$1,022,569	\$1,045,595	\$1,140,777

Utility Services Position Summary	
	FY 2026
Utility Billing Supervisor	1.00
Finance Intern	1.26
Account Clerk I	3.00
Cashier	4.00
Total FT Equivalent Employees	9.26

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	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	Performance Indicator
% of City water customers using the online customer water portal	50%	46%	44%	55%	Goal Met
% of UB customers using e-billing	20%	19%	19%	23%	Goal Met
% of UB customers using direct payment (ACH)	30%	35%	37%	38%	Goal Met

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 2024 Actual	FY 2025 Budget	FY 2026 Requested
Expenditures	\$939,371	\$516,809	\$538,593
Resources	\$0	\$0	\$0

Budget Position Summary	
	FY 2026
Budget/Financial Analyst	2.00
Budget Manager	1.00
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	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	Performance Indicator
# of resident budgets submitted on Balancing Act Budget Simulation*	100	12	8	0	Goal in Progress
# of individuals reached through budget public engagement sessions	+10 Annually	35	11	15	Goal in Progress
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	252	335	171	Goal in Progress

*Balancing Act was launched in Fiscal Year 2019

Recommended Operating Revenue Budget - Department Total
74 - FINANCE DEPARTMENT

Fund/Account/Account Title	FY23 Actual Revenue	FY24 Actual Revenue	FY25 Adopted Budget	FY26 Recomm'd Budget
100 - General				
4A - Charges for Services				
45020 - Credit Card Fee	0	0	0	0
45300 - Forfeitures/Penalties	(18,600)	(9,363)	(18,600)	(9,363)
45305 - Collection Fees	0	273	0	0
45310 - AR Late Fee	0	0	0	0
45500 - Miscellaneous Chg for Svcs	(658)	(424)	(702)	(424)
47100 - Reimbursements	(87,700)	(100,277)	(82,321)	(95,000)
47150 - Refunds	(34)	(75)	0	0
47200 - Insurance Settlements	0	0	0	0
47820 - Specialized Services	(4,535)	(5,528)	(5,096)	(5,694)
4A - Charges for Services Total	(111,528)	(115,394)	(106,719)	(110,481)
4N - Transfers				
49600 - Transfer in Water Op	(264,267)	(477,274)	(640,620)	(683,609)
49610 - Transfer In Sanitary Op	(516,108)	(516,315)	(651,128)	(694,558)
49620 - Transfer in Storm Op	(306,240)	(439,437)	(635,390)	(678,159)
49650 - Transfer in Parking Op	(110,362)	(111,831)	(151,069)	(154,418)
49670 - Transfer in Refuse Op	(552,411)	(516,315)	(648,694)	(692,023)
49950 - Transfer in DMASWA Gen	(149,905)	(140,187)	(206,097)	(214,762)
4N - Transfers Total	(1,899,293)	(2,201,359)	(2,932,998)	(3,117,529)
200 - Debt Service				
4N - Transfers				
49304 - Transfer in Sales Tax 20%	(15,400)	(51,661)	(50,700)	(50,404)
4N - Transfers Total	(15,400)	(51,661)	(50,700)	(50,404)
813 - Stores/Printing				
4A - Charges for Services				
47860 - Central Stores Services	(2,651)	(8,977)	0	0
47880 - Central IT Processing	0	0	0	0
4A - Charges for Services Total	(2,651)	(8,977)	0	0
4K - Unrest Invest Earn				
43000 - Interest	0	0	0	0
4K - Unrest Invest Earn Total	0	0	0	0
FINANCE DEPARTMENT - Total	(2,028,871)	(2,377,391)	(3,090,417)	(3,278,414)

Recommended Operating Expenditure Budget - Department Total

74 - FINANCE DEPARTMENT

Fund/Account/Account Title	FY23 Actual Expense	FY24 Actual Expense	FY25 Adopted Budget	FY26 Recomm'd Budget
6A - Salaries & Wages				
100 - General				
60100 - Salaries-Regular Full Time	1,146,232	1,489,235	1,672,235	1,821,431
60200 - Salaries - Regular Part Time	3,253	47,335	63,207	59,516
60300 - Hourly Wages - Temp/Seasonal	74,338	70,138	121,752	129,827
60400 - Overtime	4,365	8,305	7,950	7,950
60630 - Special Pay Sick Lv Payout Ret	0	0	0	8,001
60635 - Special Pay Sick Lv Payout 50%	975	2,499	1,024	2,510
60640 - Special Pay - Vacation Payout	25,210	0	0	0
60710 - Special Pay - Parental Leave	10,332	42,342	0	0
60730 - Spec Pay - Safety Equipment	0	0	0	0
60760 - Spec Pay - Moving Allowance	0	7,085	0	0
180 - Community Development				
60100 - Salaries-Regular Full Time	0	0	0	0
6A - Salaries & Wages Total	1,264,705	1,666,939	1,866,168	2,029,235
6B - Employee Benefits				
100 - General				
61100 - FICA - City Contribution	91,707	117,701	142,682	155,236
61300 - IPERS - City Contribution	113,630	152,253	174,007	190,568
61510 - Health Insurance	248,326	301,160	281,883	295,306
61540 - Life Insurance	820	940	966	1,012
61600 - Workers' Compensation	2,494	2,620	3,348	3,691
61615 - Insurance Premium	0	1,633	0	0
61700 - Unemployment Compensation	0	0	0	0
61992 - Physicals	0	0	0	0
180 - Community Development				
61100 - FICA - City Contribution	0	0	0	0
61300 - IPERS - City Contribution	0	0	0	0
61510 - Health Insurance	0	0	0	0
61540 - Life Insurance	0	0	0	0
6B - Employee Benefits Total	456,977	576,306	602,886	645,813
6C - Staff Development				
100 - General				
62100 - Association Dues	4,238	4,658	6,575	6,304
62200 - Subscriptions	611	511	300	522
62325 - Mileage	0	0	50	0

Recommended Operating Expenditure Budget - Department Total

74 - FINANCE DEPARTMENT

Fund/Account/Account Title	FY23 Actual Expense	FY24 Actual Expense	FY25 Adopted Budget	FY26 Recomm'd Budget
62400 - Meetings & Conferences	6,436	10,136	18,152	18,152
62500 - Education Reimbursement	29,780	4,191	17,500	17,500
180 - Community Development				
62100 - Association Dues	0	0	0	0
62325 - Mileage	0	0	0	0
6C - Staff Development Total	41,065	19,496	42,577	42,478
6D - Repair/Maint/Util				
100 - General				
63400 - Equipment Maint/Repair	0	0	0	0
63730 - Telecommunications	3,049	2,946	3,048	2,946
180 - Community Development				
63730 - Telecommunications	0	0	0	0
813 - Stores/Printing				
63730 - Telecommunications	8,864	7,262	8,864	7,262
6D - Repair/Maint/Util Total	11,913	10,208	11,912	10,208
6E - Contractual Svcs				
100 - General				
64004 - Internal Service Charge	0	0	0	0
64010 - Accounting & Auditing	15,371	24,175	21,500	23,500
64013 - Investment Custodial	13,562	13,620	13,600	13,620
64014 - Investment Management	39,933	39,044	40,000	40,000
64015 - Financial Service Fees	4,854	5,392	5,100	5,392
64020 - Advertising	5,986	9,320	7,700	8,950
64030 - Outsourced Labor	37,406	52,995	0	0
64040 - Collections	0	0	0	0
64045 - Bad Debt Expense	0	95	0	0
64060 - Damage Claims	0	0	0	0
64062 - Refunds	2,207	0	0	0
64064 - Gas Franchise Fee Refunds	98,446	48,979	101,399	54,710
64065 - Electric Franchise Fee Refunds	769,667	681,056	845,095	817,268
64080 - Insurance - Property	0	(2)	0	0
64081 - Insurance - Liability	22,979	38,436	25,699	27,373
64083 - Insurance - Other	0	0	0	0
64110 - Legal	690	15,245	0	0
64135 - Grants	0	0	0	0
64140 - Printing	137,650	145,969	137,949	163,081

Recommended Operating Expenditure Budget - Department Total

74 - FINANCE DEPARTMENT

Fund/Account/Account Title	FY23 Actual Expense	FY24 Actual Expense	FY25 Adopted Budget	FY26 Recomm'd Budget
64145 - Copying	1,502	1,234	1,502	440
64150 - Rental - Equipment	5,642	5,919	0	5,919
64160 - Rental - Land/Bldgs/Parking	3,218	4,896	5,040	4,896
64190 - Technology Services	252,780	960,993	576,065	640,349
64191 - IT Recharges	96,697	103,352	126,461	125,898
64195 - Credit Card Charge	48,197	45,439	48,197	45,439
64800 - Courier Fee	2,885	3,735	2,885	3,735
64900 - Other Professional Service	354,400	751,156	50,000	53,000
64980 - Technology Equip Maint Cont	0	0	0	0
180 - Community Development				
64020 - Advertising	0	0	0	0
64081 - Insurance - Liability	0	0	0	0
64160 - Rental - Land/Bldgs/Parking	0	0	0	0
64190 - Technology Services	0	0	0	0
813 - Stores/Printing				
64004 - Internal Service Charge	(15,082)	35,158	(8,200)	(7,871)
64062 - Refunds	0	0	0	0
64145 - Copying	1,997	609	1,997	609
64150 - Rental - Equipment	0	0	0	0
6E - Contractual Svcs Total	1,900,987	2,986,817	2,001,989	2,026,308
6F - Commodities				
100 - General				
65045 - Technology Equipment	268	10,334	1,100	41,679
65060 - Office Supplies	3,759	14,421	2,743	3,895
65070 - Operating Supplies	144	184	500	500
65080 - Postage/Shipping	8,924	9,023	9,229	9,474
65100 - Safety Supplies	0	1,316	0	1,500
65925 - Uniform Purchase	1,434	1,548	1,425	1,752
65940 - Gift Cards	0	0	0	0
65960 - Repair Parts	0	0	0	0
65990 - Other Supplies	0	2	0	0
65999 - Cash Over and Short	47	(167)	0	0
180 - Community Development				
65045 - Technology Equipment	0	0	0	0
65060 - Office Supplies	0	0	0	0
65080 - Postage/Shipping	0	0	0	0

Recommended Operating Expenditure Budget - Department Total

74 - FINANCE DEPARTMENT

Fund/Account/Account Title	FY23 Actual Expense	FY24 Actual Expense	FY25 Adopted Budget	FY26 Recomm'd Budget
6F - Commodities Total	14,576	36,661	14,997	58,800
6G - Capital Outlay				
100 - General				
67210 - Furniture/Fixtures	7,303	6,827	0	2,700
67250 - Office Equipment	0	0	0	0
67500 - Buildings	0	0	0	0
6G - Capital Outlay Total	7,303	6,827	0	2,700
6H - Debt Service				
100 - General				
68010 - Principal Payment	0	0	0	0
68020 - Interest Payments	0	0	0	0
68980 - Financial Consultant	0	0	0	0
68990 - Paying Agent Fees	8,200	10,000	8,200	10,000
200 - Debt Service				
68010 - Principal Payment	150,648	169,358	174,358	175,024
68020 - Interest Payments	80,640	79,009	75,248	71,205
201 - Bond Issues				
68010 - Principal Payment	0	0	0	0
6H - Debt Service Total	239,488	258,367	257,806	256,229
FINANCE - Total	3,937,015	5,561,623	4,798,335	5,071,771

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

Fund/Activity	FY24 Actual Expense	FY25 Adopted Budget	FY26 Recomm'd Budget
7401 - Accounting			
100 - General			
6A - Salaries & Wages	898,843	1,057,850	1,195,483
6B - Employee Benefits	283,988	315,186	354,561
6C - Staff Development	13,985	25,142	25,074
6D - Repair/Maint/Util	1,132	1,105	1,132
6E - Contractual Svcs	2,111,822	1,576,639	1,558,618
6F - Commodities	28,669	6,975	11,809
6G - Capital Outlay	6,827	—	900
6H - Debt Service	10,000	8,200	10,000
200 - Debt Service			
6H - Debt Service	248,367	—	—
7401 - Accounting Total	3,603,634	2,991,097	3,157,577
7402 - Budget			
100 - General			
6A - Salaries & Wages	285,989	291,091	308,271
6B - Employee Benefits	89,722	90,691	93,668
6C - Staff Development	5,442	7,300	7,517
6D - Repair/Maint/Util	859	690	859
6E - Contractual Svcs	556,800	126,337	126,535
6F - Commodities	559	700	843
6G - Capital Outlay	—	—	900
180 - Community Development			
6A - Salaries & Wages	—	—	—
6B - Employee Benefits	—	—	—
6C - Staff Development	—	—	—
6D - Repair/Maint/Util	—	—	—
6E - Contractual Svcs	—	—	—
6F - Commodities	—	—	—
7402 - Budget Total	939,371	516,809	538,593
7403 - Utility Billing			
100 - General			
6A - Salaries & Wages	482,107	517,227	525,481
6B - Employee Benefits	202,596	197,009	197,584
6C - Staff Development	69	10,135	9,887

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

Fund/Activity	FY24 Actual Expense	FY25 Adopted Budget	FY26 Recomm'd Budget
6D - Repair/Maint/Util	955	1,253	955
6E - Contractual Svcs	282,428	305,216	348,417
6F - Commodities	7,433	7,322	46,148
6G - Capital Outlay	—	—	900
6H - Debt Service	—	—	—
200 - Debt Service			
6H - Debt Service	—	—	—
201 - Bond Issues			
6H - Debt Service	0	0	0
7403 - Utility Billing Total	975,589	1,038,162	1,129,372
7404 - Stores Inventory			
813 - Stores/Printing			
6E - Contractual Svcs	23,288	0	0
7404 - Stores Inventory Total	23,288	0	0
7405 - Centralized Multifunction			
813 - Stores/Printing			
6D - Repair/Maint/Util	7,262	8,864	7,262
6E - Contractual Svcs	1,584	-6,203	-7,262
7405 - Centralized Multifunction Total	8,846	2,661	0
7406 - Centralized Phone			
813 - Stores/Printing			
6E - Contractual Svcs	10,896	0	0
7406 - Centralized Phone Total	10,896	0	0
7407 - Centralized Postage			
813 - Stores/Printing			
6E - Contractual Svcs	0	0	0
7407 - Centralized Postage Total	0	0	0
7480 - Debt Service			
200 - Debt Service			
6H - Debt Service	0	249,606	246,229
7480 - Debt Service Total	0	249,606	246,229
7499 - Pcard Clearing			
100 - General			
6F - Commodities	0	0	0

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

Fund/Activity	FY24 Actual Expense	FY25 Adopted Budget	FY26 Recomm'd Budget
7499 - Pcard Clearing Total	0	0	0
FINANCE DEPARTMENT TOTAL	5,561,623	4,798,335	5,071,771

CITY OF DUBUQUE, IOWA
DEPARTMENT DETAIL - PERSONNEL COMPLEMENT

74 FINANCE DEPARTMENT

FD	JC	WP-GR	JOB CLASS	FY 2026	
				FTE	BUDGET
60100 Full Time Employee Expense					
100	1265	GE-21	CHIEF FINANCIAL OFFICER	1.00	\$ 170,554
100	1260	GE-18	FINANCE MANAGER	1.00	\$ 134,136
100	1255	GE-18	BUDGET MANAGER	1.00	\$ 127,066
100	1325	GE-14	BUDGET/FINANCIAL ANALYST	4.00	\$ 354,817
100	5010	GE-07	ADMIN SUPPORT PROF	1.00	\$ 60,159
100	3805	GE-12	UTILITY BILLING SUPERVISOR	1.00	\$ 73,999
100	4055	GE-16	PURCHASING & RISK MANAGER	1.00	\$ 132,295
			PURCHASING/SAFETY		
100	8535	GE-12	COORDINATOR	1.00	\$ 87,067
100	5565	GE-11	ACCOUNTANT	2.00	\$ 143,096
100	5575	GE-12	PAYROLL ACCOUNTANT	1.00	\$ 78,369
100		GE-10	PAYROLL SYSTEMS ANALYST	1.00	\$ 78,198
100	5030	OE-06	ACCOUNT CLERK I	3.00	\$ 172,124
100	5170	OE-05	CASHIER	4.00	\$ 209,551
TOTAL FULL TIME EMPLOYEES				22.00	\$1,821,431
60200 Part Time Employee Expense					
100		GE-16	PROJECT MANAGER	0.50	\$ 59,516
TOTAL PART TIME EMPLOYEES				0.50	\$ 59,516
60300 Temporary Employee Expense					
100	5555	GE-03	FINANCE INTERN	3.01	\$ 129,827
TOTAL SEASONAL EMPLOYEES				3.01	\$ 129,827
TOTAL FINANCE DEPARTMENT				25.51	\$2,010,774

CITY OF DUBUQUE, IOWA
ACTIVITY PERSONNEL COMPLEMENT SUMMARY

ACCT	FD	JC	WP- GR	POSITION CLASS	FY 2026	
					FTE	BUDGET
Accounting/Payroll/Treasury-FT General Fund						
7401	60100	100	1265	GE-21 CHIEF FINANCIAL OFFICER	1.00	\$ 170,554
7401	60100	100	1260	GE-18 FINANCE MANAGER	1.00	\$ 134,136
7401	60100	100	4055	PURCHASING & RISK MANAGER	1.00	\$ 132,295
7401	60100	100	8535	PURCHASING/SAFETY COORDINATOR	1.00	\$ 87,067
7401	60100	100	5010	ADMIN SUPPORT PROF	1.00	\$ 60,159
7401	60100	100	5030	OE-06 ACCOUNT CLERK I	—	\$ —
7401	60100	100	1325	BUDGET/FINANCIAL ANALYST	2.00	\$ 173,612
7401	60100	100	1335	PAYROLL SYSTEMS ANALYST	1.00	\$ 78,198
7401	60100	100	5575	PAYROLL ACCOUNTANT	1.00	\$ 78,369
7401	60100	100	5565	GE-11 ACCOUNTANT	2.00	\$ 143,096
				Total	11.00	\$1,057,486
Accounting/Payroll/Treasury-PT General Fund						
7401	60200	100	1250	GE-16 PROJECT MANAGER	0.50	\$ 59,516
				Total	0.50	\$ 59,516
Accounting/Payroll/Treasury-Temporary General Fund						
7401	60300	100	5555	GE-03 FINANCE INTERN	1.75	\$ 75,481
				Total	1.75	\$ 75,481
Budget-General Fund						
7402	60100	100		GE-18 BUDGET MANAGER	1.00	\$ 127,066
7402	60100	100		BUDGET/FINANCIAL ANALYST	2.00	\$ 181,205
				Total	3.00	\$ 308,271
Utility Billing/Parking Tickets- FT General Fund						
7403	60100	100	3805	UTILITY BILLING SUPERVISOR	1.00	\$ 73,999
7403	60100	100	5170	OE-05 CASHIER	4.00	\$ 209,551
7403	60100	100	5030	OE-06 ACCOUNT CLERK I	3.00	\$ 172,124
				Total	8.00	\$ 455,674
Utility Billing/Parking Tickets- Seasonal General Fund						
7403	60300	100	5555	GE-03 FINANCE INTERN	1.26	\$ 54,346

CITY OF DUBUQUE, IOWA
ACTIVITY PERSONNEL COMPLEMENT SUMMARY

ACCT	FD	JC	WP- GR	POSITION CLASS	FY 2026	
					FTE	BUDGET
				Total	1.26	\$ 54,346
				TOTAL FINANCE DEPARTMENT	25.51	\$2,010,774