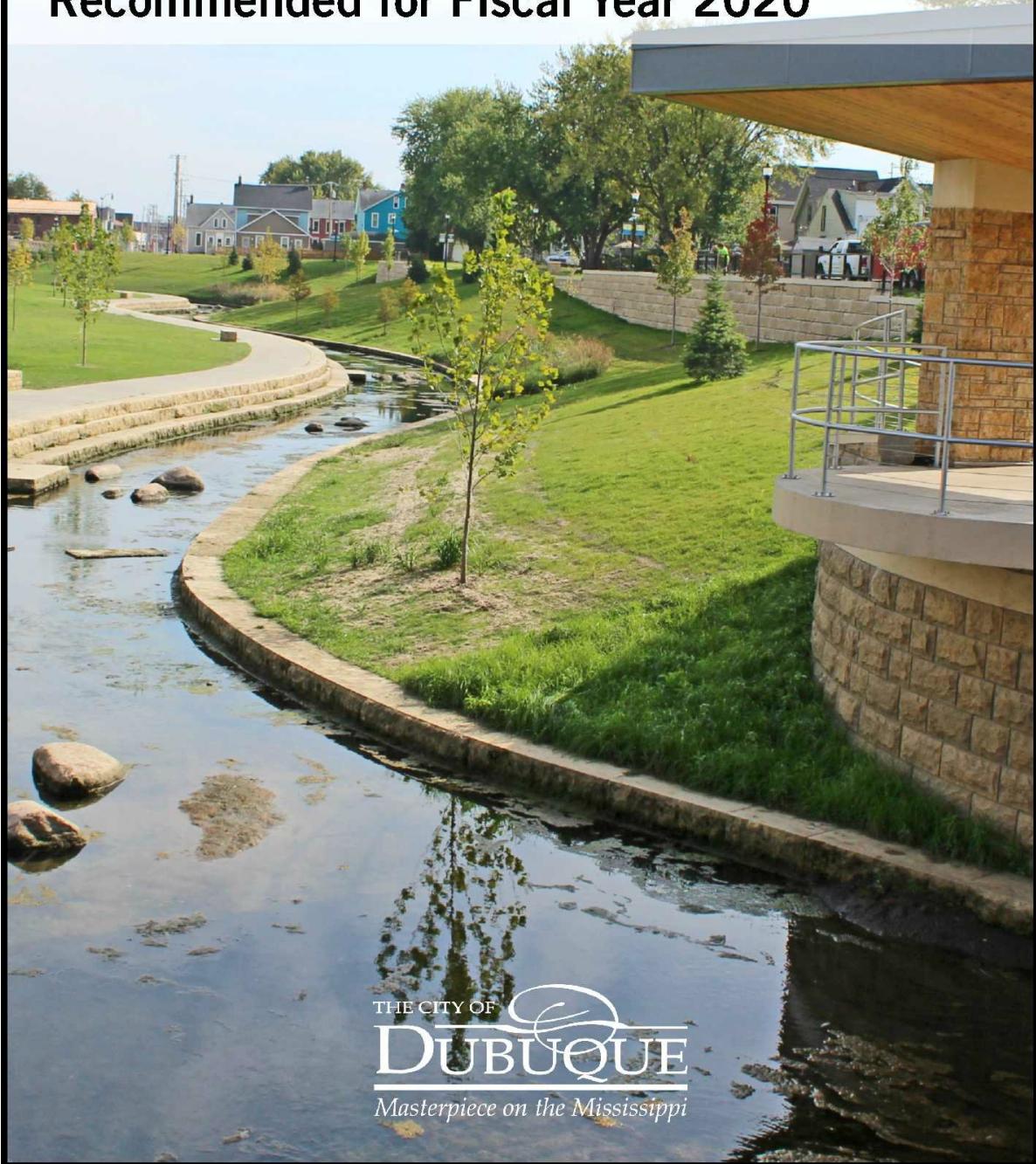


RESIDENT'S GUIDE

Recommended for Fiscal Year 2020



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CITY of DUBUQUE, IOWA

RESIDENT'S GUIDE to the

RECOMMENDED FISCAL YEAR 2020 Budget CITY COUNCIL

Roy D. Buol, Mayor

Jake A. Rios

Kate M. Larson

Ric W. Jones

Brett M. Shaw

David T. Resnick

Luis Del Toro

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Crenna M. Brumwell

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Stephanie A. Valentine

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Natalie R. Riniker

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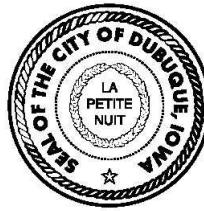
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DUBUQUE CITY COUNCIL

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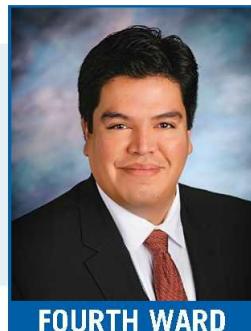
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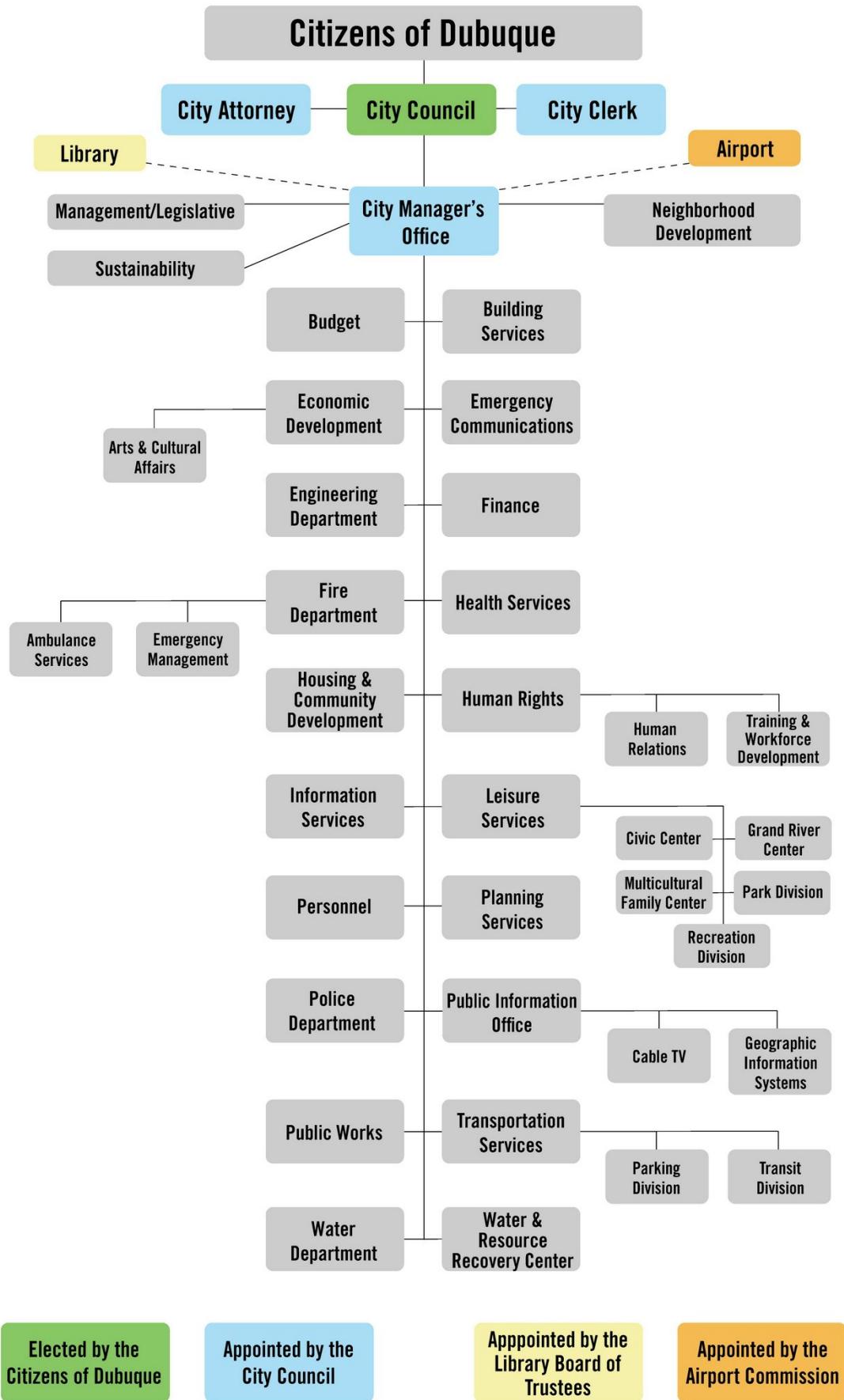
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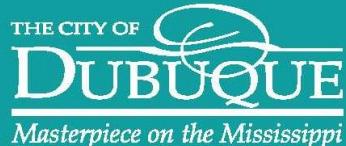
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CITY COUNCIL'S FISCAL YEAR 2020 BUDGET PUBLIC MEETING SCHEDULE

| DATE | DAY | TIME | PLACE | TOPIC |
|-------------|------------|-------------|------------------|--|
| February 4 | Monday | 6:00 p.m. | Council Chambers | Budget document presentation to City Council at Council Meeting |
| February 7 | Thursday | 6:00 p.m. | Council Chambers | Information Services Legal Services City Clerk Cable TV City Manager's Office City Council Adjournment |
| February 11 | Monday | 6:00 p.m. | Council Chambers | Health Human Rights Library Airport Finance Adjournment |
| February 13 | Wednesday | 6:00 p.m. | Council Chambers | Housing/Community Development Planning Transportation Services Economic Development Adjournment |
| February 21 | Thursday | 6:00 p.m. | Council Chambers | Purchase of Services Five Flags Civic Center Conference Center Parks Recreation Adjournment |
| February 25 | Monday | 6:00 p.m. | Council Chambers | Emergency Management Emergency Communications Police Fire Building Services Adjournment |
| February 27 | Wednesday | 6:00 p.m. | Council Chambers | Water Water & Resource Recovery Center Public Works Engineering Adjournment |
| March 7 | Thursday | 6:00 p.m. | Council Chambers | Public Hearing to Adopt FY 2020 Budget |

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Dubuque
Iowa**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dubuque, Iowa, for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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TABLE OF CONTENTS

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TABLE OF CONTENTS

Resident's Guide to the Recommended Fiscal Year 2020 Budget

(Table of Contents contains Hyperlinks; click on the section header to link directly to related page)

| | PAGE | PAGE | |
|---|------|---|--------------|
| <u>Introduction</u> | | | |
| City of Dubuque Mayor and City Council | 5 | Revenue Highlights | 162 |
| City of Dubuque Organizational Chart | 7 | Expenditure Highlights | 168 |
| City of Dubuque Management | 9 | Costs of Municipal Services | 172 |
| Budget Public Meeting Schedule | 11 | Utility Rates and Comparisons | 173 |
| Distinguished Budget Presentation Award | 13 | <i>How Your Property Tax Rate and Payment are Split</i> – Pie Chart | 175 |
| | | Tax Rate and Comparison | 176 |
| | | Valuation Growth | 177 |
| Budget Introduction | 21 | Comparison of Taxable Value Per Capita | 178 |
| Budget Transmittal Memo | 23 | Impact of Budget on Classes of Property | 179 |
| 2018 Year in Review | 107 | Average Homeowner Property Tax Receipt | 183 |
| Differences of FY 2020 Recommended Budget from FY 2020 Budget and Fiscal Policy Guideline Recommendations | 111 | Summary of Decision Packages | 184 |
| City Manager's Guiding Principles of the Management Philosophy | 113 | Full-Time Equivalent Personnel Changes | 199 |
| <u>Budget in Brief</u> | 117 | Personnel Complement Summary | 203 |
| <u>Community Information</u> | | | |
| History of Dubuque | 131 | <i>How Your City Share of Property Taxes are Distributed</i> – Pie Chart | #SectionPage |
| Demographics | 132 | Net Operating Budget in Funds Including Tax Levy Revenue, by Department | #SectionPage |
| Services Provided to Citizens / Recreation | 134 | Distribution of City Portion of Property Tax Payment – Residential Property Example | #SectionPage |
| Major Employers & Employment by Industry | 135 | <i>Budgeted Revenue by Category</i> – Pie Chart | #SectionPage |
| Non-Profit and Partner Board Representation | 136 | Total Revenues by Revenue Category | #SectionPage |
| Boards and Commissions | 137 | <i>Where the Money Comes From</i> – Pie Chart | #SectionPage |
| <u>Budget Overviews</u> | | How Budgeted Expenditures are Funded | #SectionPage |
| Dubuque 2035 Vision Statement, City Council Five-Year Goals, City Council Policy Agenda and Management Agenda for 2018-2020 | 141 | <i>How the Money is Spent</i> – Pie Chart | #SectionPage |
| Linking Long- and Short-Term Goals | 145 | Expenditures by Department & State Program | #SectionPage |
| Budget Fact Sheet | 151 | Grand Total Expenditure Summaries | #SectionPage |
| Total Revenue and Expenditures – All Funds | 152 | Fund Balance, Income, and Expense Summary | #SectionPage |
| Long Range Financial Plan | 153 | Summary of Fund Balance Changes | #SectionPage |
| Revenue Category Explanations | 156 | <u>Community Development Block Grant Funds</u> | |
| | | FY 2020 Annual Action Plan | #SectionPage |

TABLE OF CONTENTS (Continued)

| | PAGE | | PAGE |
|---|-------------------|--------------------------------------|-------------------|
| <u>Debt Summaries / General Obligation</u> | | | |
| <u>Debt and Debt Capacity</u> | | <u>Budget Process</u> | |
| Debt Service Fund Explanation | #Section nPage | Overview of Budgeting | #Section nPage |
| Statutory Debt Limit | #Section nPage | Fund - Department Relationship | #Section nPage |
| Statutory Debt Capacity | #Section nPage | Key Terms for Understanding a Budget | #Section nPage |
| Total Debt Outstanding | #Section nPage | | |
| General Obligation Debt By Capita | #Section nPage | <u>Policy Guidelines</u> | #Section nPage |
| Summary of Bonded Indebtedness | #Section nPage | | |
| Retired Debt Versus New Debt | #Section nPage | <u>Budget Glossary</u> | |
| Bond Rating | #Section nPage | Glossary | #Section nPage |
| | | Acronyms | #Section nPage |
| <u>Capital Budget</u> | | | |
| Capital Improvement Program | #Section nPage | | |
| Capital Improvement Program Message | #Section nPage | | |
| Capital Improvement Program Projects | #Section nPage | | |
| Street Construction Improvement Program | #Section nPage | | |

CITY MANAGER'S BUDGET MESSAGE

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BUDGET INTRODUCTION

Attached for your review is the Fiscal Year 2020 Recommended Budget.

The Budget and Fiscal Policy Guidelines are developed and adopted by City Council early in the budgeting process in order to provide targets or parameters within which the budget recommendation is to be formulated.

The budget recommendation presented by the City Manager may not meet all of these targets due to changing conditions and updated information during budget preparation. To the extent the recommended budget varies from the guidelines, an explanation is provided following the Budget Transmittal Message.

The following Fiscal Year 2020 Budget Transmittal Message is written in January as recommended by the City Manager to the Honorable Mayor and City Council.

A series of Budget Hearings take place following the presentation of the recommended budget, to allow for public input and analysis.

***This budget was presented on February 4, 2019
to the Honorable Mayor and City Council.***

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Masterpiece on the Mississippi



TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Fiscal Year 2020 Budget Recommendation

DATE: January 29, 2019

It is my goal that the Fiscal Year 2020 budget recommendation will reflect the City Vision and Mission Statements and be responsive to the goals and priorities established by the Mayor and City Council. I am pleased to report that the Fiscal Year 2020 budget recommendation includes a property tax rate decrease of 2.43%, which is more than the property tax rate decrease of 0.97% approved as part of the Budget Guidelines by the City Council on December 17, 2018. The Budget Guidelines reported a residential rollback of 56.1324% but the actual residential rollback is 56.9180%. This increase in rollback increases the taxable value for residential. This required a lower property tax rate to keep the average residential property at no property tax increase. This translates into the following:

| | % Change | \$ Change |
|------------------------------------|-----------------|------------------|
| Property Tax Rate | -2.43% | -\$0.26 |
| Average Residential Payment | —% | \$— |
| Average Commercial Payment | -1.48% | -\$48.53 |
| Average Industrial Property | -1.79% | -\$87.16 |
| Average Multi-Residential Property | -7.07% | -\$132.29 |

2035 VISION STATEMENT

Dubuque 2035 is a sustainable and resilient city and an inclusive and equitable community. Dubuque 2035 has preserved our Masterpiece on the Mississippi, has a strong diverse economy and expanding connectivity. Our residents experience healthy living and active lifestyles; have choices of quality, livable neighborhoods; have an abundance of fun things to do; and are engaged in the community.

CITY MISSION STATEMENT

Dubuque city government is progressive and financially sound with residents receiving value for their tax dollars and achieving goals through partnerships. Dubuque city government's mission is to deliver excellent municipal services that support urban living; contribute to an equitable, sustainable city; plan for the community's future; and facilitate access to critical human services

CITY OF DUBUQUE GOALS 2024

- ♦**Robust Local Economy:** Diverse Businesses and Jobs with Economic Prosperity
- ♦**Sustainable Environment:** Preserving and Enhancing Natural Resources
- ♦**Vibrant Community:** Healthy and Safe
- ♦**Partnership for a Better Dubuque:** Building Our Community that is Viable, Livable, and Equitable
- ♦**Livable Neighborhoods and Housing:** Great Place to Live
- ♦**Diverse Arts, Culture, Parks, and Recreation Experiences and Activities**
- ♦**Financially Responsible, High-Performance City Organization:** Sustainable, Equitable, and Effective Service Delivery
- ♦**Connected Community:** Equitable Transportation, Technology Infrastructure, and Mobility

POLICY AGENDA items are issues that need direction or a policy decision by the City Council, or need a major funding decision by the City Council, or issues that need City Council leadership in the community or with other governmental bodies. The policy agenda is divided into top priorities and high priorities.

2018-2020 POLICY AGENDA

TOP PRIORITIES (in alphabetical order)

- Affordable Childcare Study and Funding
- Five Flags Center: Direction and Funding
- Inclusive Dubuque Support
- Major Streets Improvement: Plan, Direction, and Funding
- Poverty Reduction: Action Plan
- River Cruise Docking Facilities: Direction
- Winter Farmers Market: Location and Funding Support

HIGH PRIORITIES (in alphabetical order)

- Bee Branch Floodwall Gates Funding
- Central Avenue Corridor: Economic Revitalization
- Crime Prevention Program: Maintenance
- Debt-Reduction Plan: Continuation
- Mental/Brain Health Strategy and Action Plan

HIGH PRIORITIES (in alphabetical order, continued)

- New Financial Software: Funding
- Pet-Friendly Community: Policy Direction and Actions
- Street Maintenance Program: Funding Level

MANAGEMENT AGENDA items are issues for which the City Council has set the overall direction and provided initial funding, may require further City Council action or funding, or are major management projects that may take multiple years to implement. The management agenda is divided into top priorities and high priorities.

2018-2020 MANAGEMENT AGENDA

TOP PRIORITIES (in alphabetical order)

- Campaign for Grade-Level Reading
- CHANGE Program: Implementation
- Crescent Community Health Center Expansion
- Dubuque's True North Housing Initiative
- Multicultural Family Center Expansion
- Riverfront Master Plan (US Army Corps of Engineers)
- Transit Vehicles Replacement
- Veterans Pond Development and Direction

HIGH PRIORITIES (in alphabetical order)

- City Performance Measurements/Open Data/Data Governance
- Citywide Departmental Work Order System
- Comiskey Park Renovation
- Community Security/Surveillance System Expansion
- Housing Needs Assessment Report
- Resident Satisfaction Survey
- Residential Housing Upgrade/Bee Branch HUD Flood Protection
- Water & Resource Recovery Center: Nutrient Trading

Creating an Equitable Community of Choice



Creating an Equitable Community of Choice

A High-Performance Organization (and Community) that is Data-Driven and Outcome-Focused built on the four pillars of:

Resiliency

Sustainability

Equity

Compassion

Through **Planning, Partnerships, & People**

The background of the slide features a collage of four images. From left to right: a field of green plants, a forest, a city skyline, and a bridge. These images are overlaid with the text "Through Planning, Partnerships, & People".

www.cityofdubuque.org

CMO24-111618

An article in the January 27, 2019, Telegraph Herald, written by Jeff Montgomery is illustrative on the issues faced related to poverty. In part, the article says:

"Data released last year by United Way of Dubuque Area Tri-States revealed that 33 percent of Dubuque County households were either in poverty or earned less than the basic cost of living.

That translated to more than 12,000 households that didn't make enough money to make ends meet.

In the city of Dubuque, the figure is even higher: 44 percent of households do not make enough to meet basic needs.

These persistent struggles might come as a surprise to some, given the county's meager unemployment rate. In December, the jobless rate in Dubuque County was 2.5 percent.

That is lower than the county's rate from one year earlier of 3 percent, as well as the national average of 3.9 percent.

A closer examination of data shows that for many local residents, getting a job doesn't equate to getting ahead.

Working poor

The most recent United Way study utilized "point-in-time data," collected in 2016, to provide an updated snapshot of area residents' evolving struggles.

Growing financial hardships this decade can be attributed largely to an increase in one particular category, deemed ALICE.

ALICE is an acronym for Asset Limited Income Constrained, Employed. In short, it represents the working poor.

In 2010, 14 percent of Dubuque County households fell into that category; in 2016, it was 22 percent. In addition, 11 percent of households were below the poverty threshold in 2016, a slight increase from 10 percent in 2010.

In other local Iowa counties, a similar trend has unfolded.

In Clayton County, 19 percent of households were in the ALICE category in 2010 and 28 percent fell in that range in 2016. In Delaware County, the percentage increased from 16 percent to 22 percent; in Jones County, from 20 percent to 26 percent, and in Jackson County, from 18 percent to 22 percent."

"In addition to showing the sheer scope of financial hardships, the ALICE report also challenged long-held beliefs about what it takes to get ahead.

"This study showed it is not as easy as 'get a job,'" Peterson said. "There are many, many people who are working and struggling and facing barriers to being successful."

About four months after United Way released its data for Iowa, the organization followed with a comprehensive report detailing counties in Wisconsin. A similar pattern emerged.

In Grant County, 43 percent of residents were in poverty or below the ALICE threshold in 2016, up from 38 percent at the outset of the decade. The percentage falling within the ALICE category rose from 24 to 29 percent in that time frame.

In Crawford County, the ALICE group rose from 26 percent in 2010 to 28 percent in 2016; in Lafayette County, it rose from 21 percent to 26 percent; and in Iowa County, from 22 percent to 24 percent.

Illinois does not partner with United Way for its ALICE project.

However, a study released in 2018 estimated that more than 33 percent of Illinoisans are either poor or low-income. The report, compiled by anti-poverty organization Heartland Alliance, also determined that poverty was higher than it was before the Great Recession.

The study found there are more than 5,200 households receiving food stamps in Illinois House of Representatives District 89, which includes Jo Daviess County. More than 2,000 households are "rent-burdened," meaning they pay more than half of their income toward housing."

"The United Way ALICE study includes a "household survival budget," which highlights "the bare minimum that a household needs to live and work today."

For a single adult living in Dubuque County, the monthly total amounts to \$1,608. Such payments can be made with a full-time job earning \$9.65 per hour.

For a family of four, however, that figure balloons more than 300 percent. The ALICE study concludes a Dubuque County family with two adults, an infant and a preschooler must spend \$4,887 per month to meet basic needs."

"Census data show that there is reason for optimism when it comes to wages in Dubuque County.

Data from December placed the median wage for households at \$59,150. That is up from \$56,154 in December 2017.

For many residents, however, reaping the benefits of these changes is easier said than done.

Dubuque County residents with less than a high school education earn a median income of about \$21,200, while high school grads or those with an equivalency degree take in \$30,700. An associates degree bumps up the median wage to \$34,150, while a bachelor's degree ups it to \$45,750 and a graduate degree, \$58,600.

Kristin Dietzel, vice president of workforce solutions for Greater Dubuque Development Corp., said the numbers send a clear message.

"Education and training have to be the cornerstone to any long-term self-sufficiency," Dietzel said.

Opportunity Dubuque, a partnership between GDDC and Northeast Iowa Community College, allows participants to complete industry-driven certifications to upgrade their skills or launch their careers.

Dietzel explained that students can complete such courses free of charge, although she acknowledged that some barriers could exist.

The cost of transportation, for instance, could be prohibitive for some seeking to upgrade their skills. Caring for one's child during the training also has presented a quandary for some.

In late 2018, GDDC announced a pilot program in which roughly 50 Opportunity Dubuque participants would receive free child care during their training and for up to a year after securing new employment."

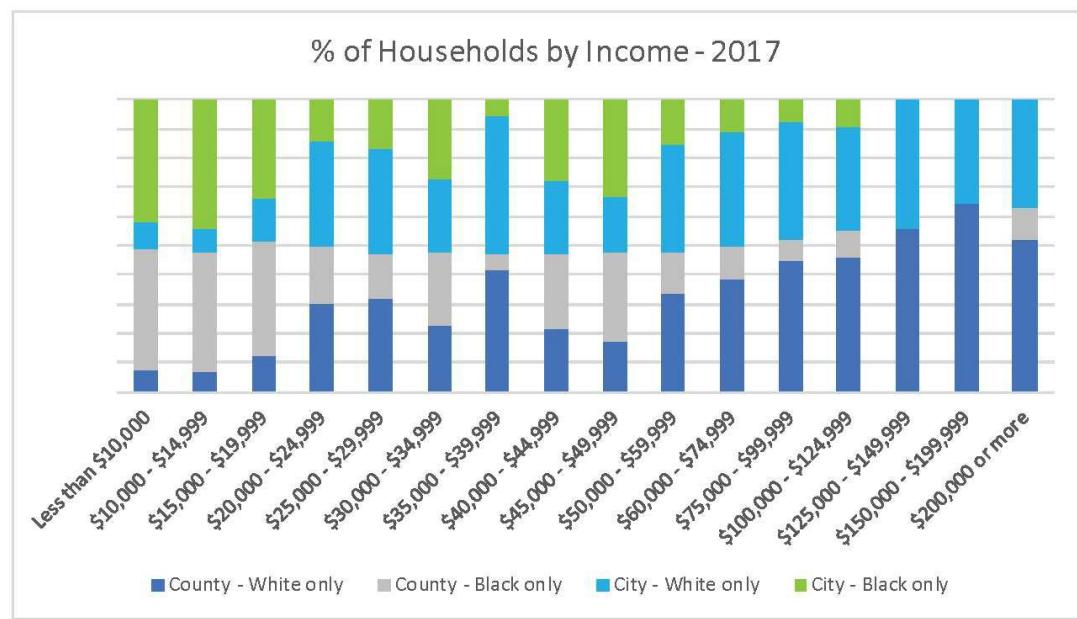
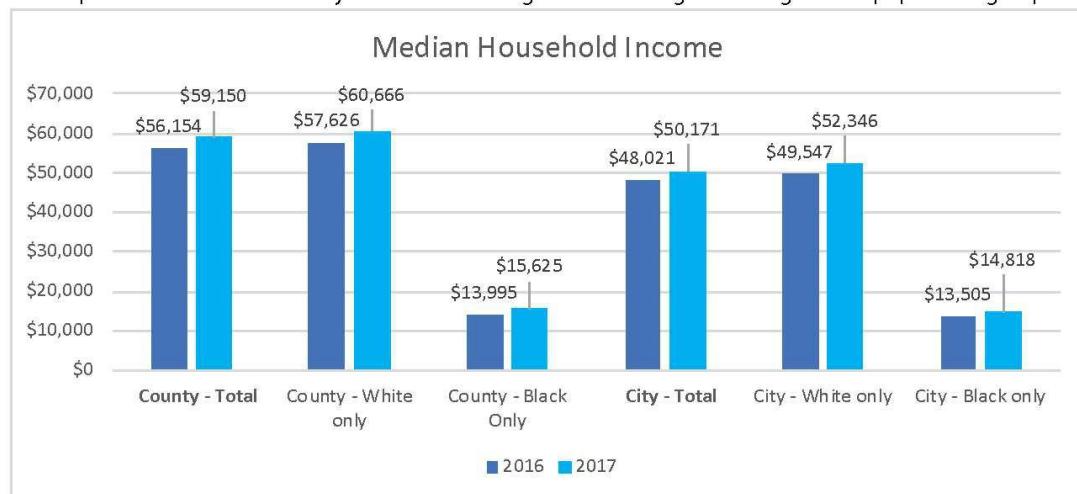
"Even for those eager to get ahead financially, it can be easy to get knocked off course.

The Federal Reserve in mid-2018 released its annual Survey of Household Economics and Decisionmaking. The report underscored the fragile foundation on which many Americans' financial plans are built.

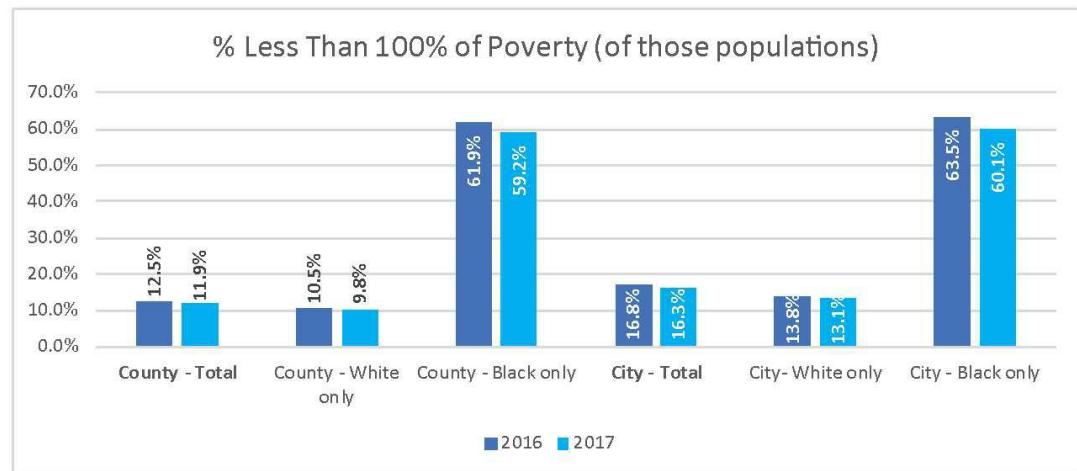
Forty percent of adults, if faced with an unexpected expense of \$400, said they would either not be able to cover it or would cover it by selling something or borrowing money. Twenty-five percent of adults, meanwhile, skipped necessary medical care because they could not afford the cost."

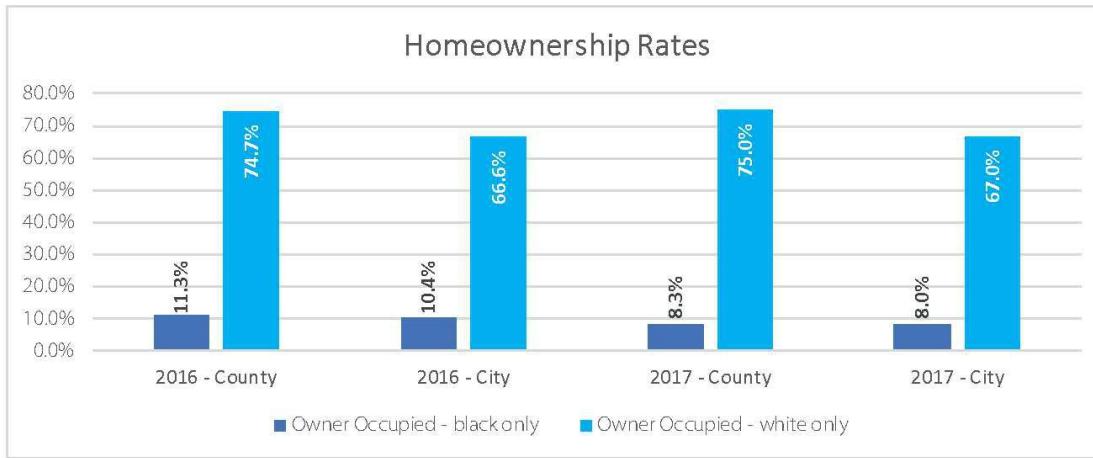
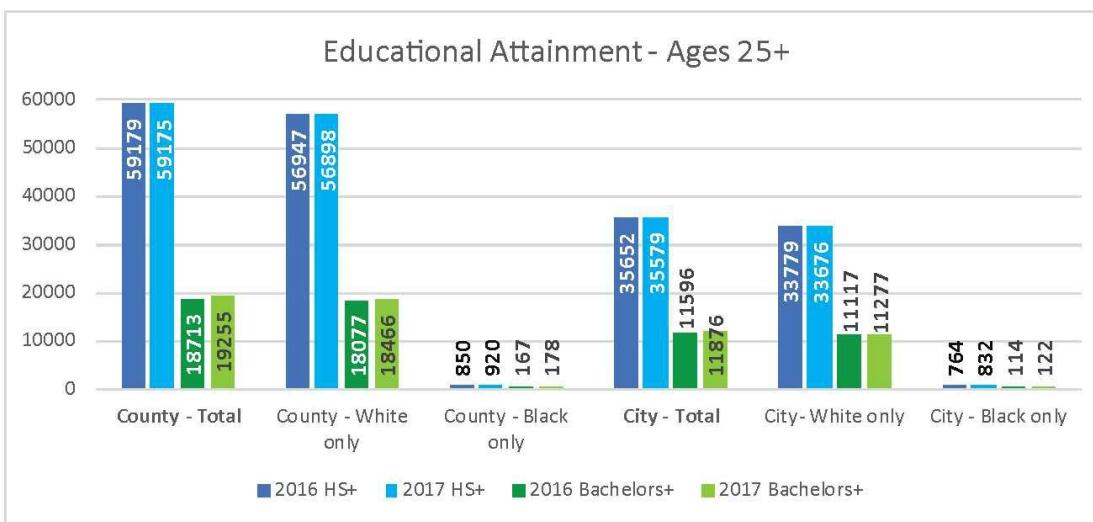
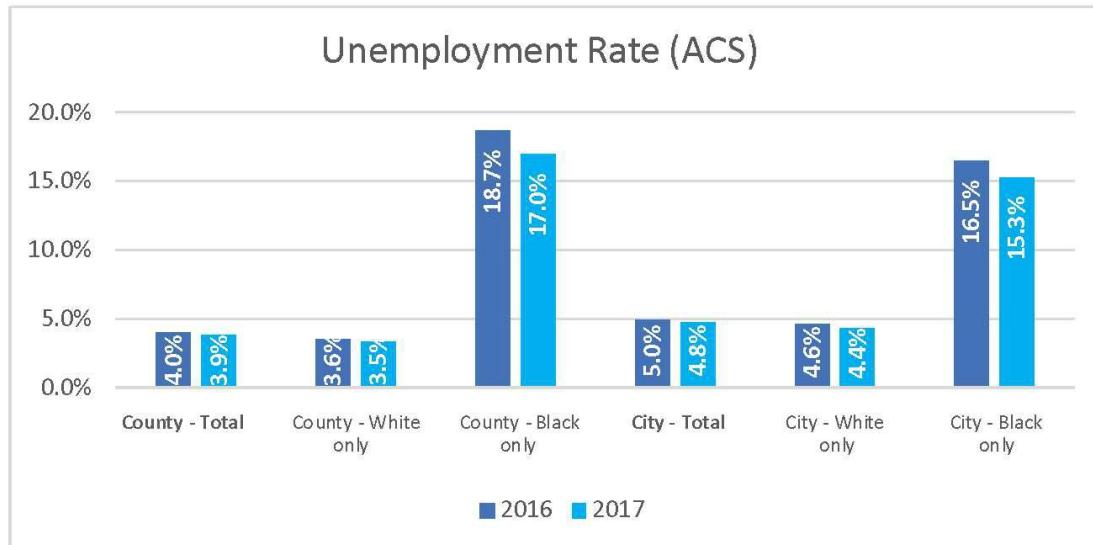
The Greater Dubuque Development Corporation provides information that the financial hurdles in Dubuque are even higher for the minority community:

Data represented from the ACS 5-year estimates. Margin of error is higher among smaller population groups.



* Breaks out by percentage of that subgroup to show distribution. ex. 28.9% of the City - Black only subgroup make less than \$10,000 versus 6.3% of the City - White only subgroup.





GDDC 2018 Economic Indicators Report



**2018
Economic Indicators
Report**

Economic, Social, and Educational changes in our region affecting
Greater Dubuque 2022 Goals of Job Creation, Median Household Income,
Population, and Construction Investment.

GREATER DUBUQUE 2022

GOALS BREAKDOWN

TO BE ACHIEVED BY JUNE 30, 2022:

Job Creation
64,000

Median Household Income
\$60,000

Population
100,000

Investment
\$800,000,000

Quarterly Action Dashboard (InfoAction & HR Action Reporting, primarily quantitative)
Inform & validate lagging data with this "real time" data

Education/ Occupational Data

- Number of Businesses
- Top Occupational Openings
- Industry Composition
- Skills Gap Analysis
- # of Degrees Granted
- Certified School Enrollment
- % Students Proficient Reading & Math

Median Household Income

- % of Jobs by Wage Level
- Salary Trend
- % Paying More Than 35% on Mortgage/Rent
- % Eligible for Free/ Reduced Lunch
- Poverty Level
- SNAP recipients
- Average Income of In- and Out-migration

Population

- Migration Flow
- Cost of Living Composite
- Retail - Total Taxable Sales
- Vehicle Ownership

Investment

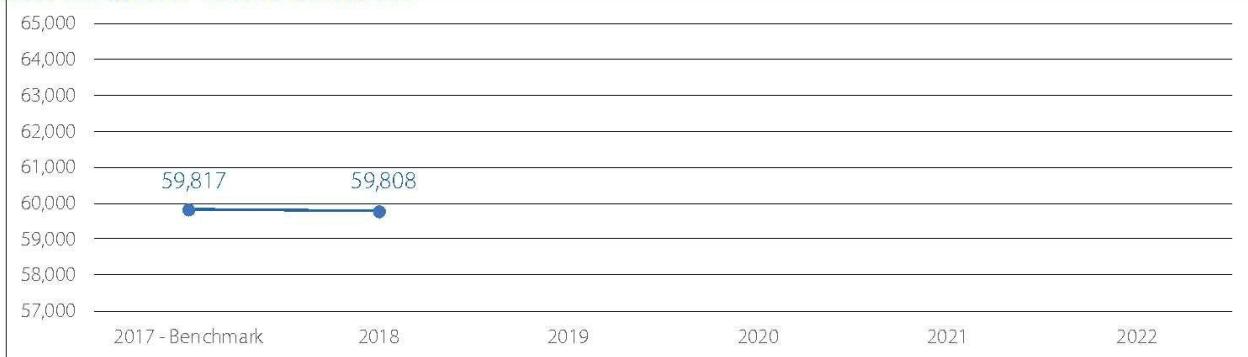
- Housing Units
- Median property value
- Mortgage Status
- Rental Vacancy Rate
- Median Rent
- Home & Property Sales

Note: The Dubuque Metropolitan Statistical Area (MSA) and Dubuque County are the same area for analysis.

JOB CREATION

GOAL: 64,000 *in Dubuque Metropolitan Statistical Area (MSA)/Dubuque County*

JOB CREATION GOAL PROGRESS



NUMBER OF BUSINESSES

2016: 2,759 2015: 2,779

| Number of Employees | 1-4 | 5-9 | 10-19 | 20-49 | 50-99 | 100-249 | 250-499 | 500-999 | 1000+ | Total |
|--|-------|-----|-------|-------|-------|---------|---------|---------|-------|-------|
| Businesses within the Dubuque MSA (2015) | 1,350 | 560 | 391 | 283 | 98 | 63 | 24 | 6 | 4 | 2,779 |
| Businesses within the Dubuque MSA (2016) | 1,324 | 511 | 422 | 302 | 95 | 69 | 27 | 6 | 3 | 2,759 |

% Small Businesses: 67% of all establishments have 10 employees or less

TREND: UNCHANGED (2010 Census: 2,738 businesses)

Dubuque MSA/Dubuque County

Source: U.S. Census Bureau, 2016 County Business Patterns Survey

TOP 10 INDUSTRIES BY VOLUME OF JOBS 2013 & 2018

| INDUSTRY | 2013 JOBS | 2018 JOBS | # CHANGE | % CHANGE |
|---|-----------|-----------|----------|----------|
| Manufacturing | 8,953 | 9,509 | 556 | 6% |
| Health Care and Social Assistance | 8,436 | 9,130 | 694 | 8% |
| Retail Trade | 7,110 | 7,098 | (12) | 0% |
| Government | 5,036 | 5,065 | 29 | 1% |
| Accommodation and Food Services | 4,472 | 4,560 | 88 | 2% |
| Finance and Insurance | 3,644 | 4,486 | 842 | 23% |
| Other Services (except Public Administration) | 3,351 | 3,661 | 310 | 9% |
| Wholesale Trade | 3,220 | 3,061 | (159) | (5%) |
| Construction | 3,037 | 3,051 | 14 | 0% |
| Educational Services | 3,065 | 2,986 | (79) | (3%) |

Dubuque MSA/Dubuque County

Source: EMSI (QCEW Employees, Non-QCEW Employees, & Self-employed)

FASTEST GROWING INDUSTRIES BY % JOB INCREASE 2013 & 2018

| INDUSTRY | 2013 JOBS | 2018 JOBS | # CHANGE | % CHANGE |
|---|-----------|-----------|----------|----------|
| Finance and Insurance | 3,644 | 4,486 | 842 | 23% |
| Management of Companies and Enterprises | 595 | 717 | 122 | 21% |
| Transportation and Warehousing | 1,996 | 2,354 | 358 | 18% |
| Other Services (except Public Administration) | 3,351 | 3,661 | 310 | 9% |
| Health Care and Social Assistance | 8,436 | 9,130 | 694 | 8% |
| Manufacturing | 8,953 | 9,509 | 556 | 6% |
| Real Estate and Rental and Leasing | 541 | 556 | 15 | 3% |
| Accommodation and Food Services | 4,472 | 4,560 | 88 | 2% |
| Government | 5,036 | 5,065 | 29 | 1% |
| Construction | 3,037 | 3,051 | 14 | 0% |

Dubuque MSA/Dubuque County

Source: EMSI (QCEW Employees, Non-QCEW Employees, & Self-employed)

TOP 10 JOBS BY VOLUME 2013 & 2018

| OCCUPATION | 2013 | 2018 |
|--|-------|-------|
| Retail Salespersons | 1,910 | 1,787 |
| Cashiers | 1,643 | 1,644 |
| Registered Nurses | 1,316 | 1,501 |
| Combined Food Preparation and Serving Workers, Including Fast Food | 1,387 | 1,490 |
| Office Clerks, General | 1,397 | 1,356 |
| Assemblers and Fabricators, All Other, Including Team Assemblers | 1,274 | 1,302 |
| Heavy and Tractor-Trailer Truck Drivers | 1,083 | 1,219 |
| Customer Service Representatives | 1,096 | 1,189 |
| General and Operations Managers | 882 | 940 |
| Janitors and Cleaners, Except Maids and Housekeeping Cleaners | 982 | 919 |

Dubuque MSA/Dubuque County

Source: EMSI (QCEW Employees, Non-QCEW Employees, & Self-employed)

FASTEST GROWING OCCUPATIONS BY % INCREASE 2013 & 2018

| OCCUPATION | # CHANGE | % CHANGE |
|--|----------|----------|
| Computer Occupations, All Other | 45 | 66% |
| Claims Adjusters, Examiners, and Investigators | 84 | 61% |
| Personal Care Aides | 212 | 57% |
| Insurance Claims and Policy Processing Clerks | 47 | 49% |
| Clergy | 54 | 36% |
| Mobile Heavy Equipment Mechanics, Except Engines | 40 | 34% |
| Human Resources Specialists | 67 | 33% |
| Insurance Sales Agents | 138 | 33% |
| Managers, All Other | 59 | 33% |
| Industrial Truck and Tractor Operators | 84 | 22% |

Dubuque MSA/Dubuque County

Source: EMSI (QCEW Employees, Non-QCEW Employees, & Self-employed)

HIGHER EDUCATION GRADUATES

| 2011 | 2016 | 2017 |
|-------|-------|-------|
| 4,881 | 5,518 | 5,274 |

Source: EMSI (IPEDS)

HIGHER EDUCATION ENROLLMENT

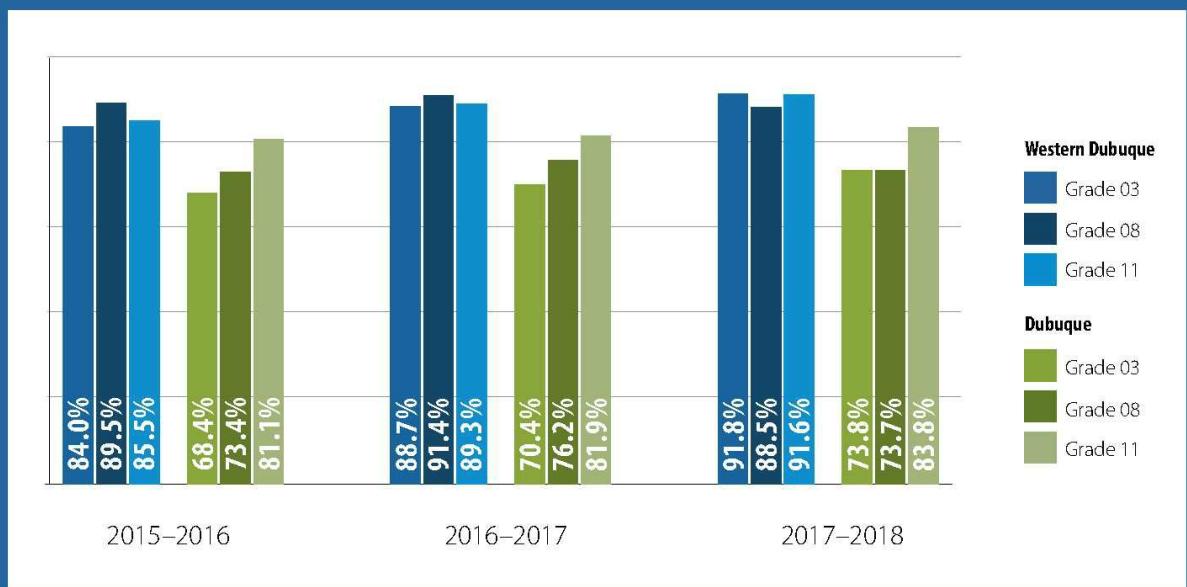
| | Undergraduate & Graduate | Continuing Education, Adult Education, Certificate/Licensure | Massage & Cosmetology | Total |
|-----------|--------------------------|--|-----------------------|--------|
| 2014-2015 | 30,456 | 33,462 | 301 | 64,309 |
| 2016-2017 | 27,096 | 26,208 | 362 | 53,666 |

Source: EMSI (IPEDS)

K-12 DUBUQUE AND WEST DUBUQUE CERTIFIED ENROLLMENT

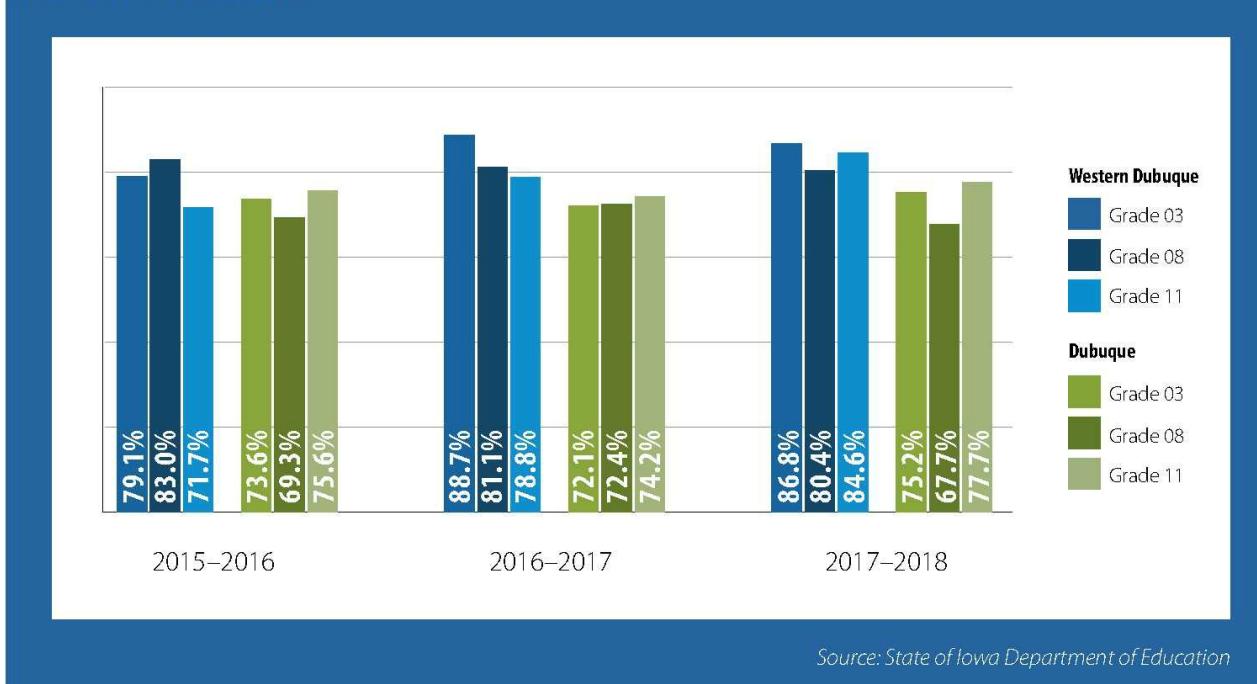
| | Dubuque | Western Dubuque | Holy Family System | Private Schools in West Dubuque |
|-----------|---------|-----------------|--------------------|---------------------------------|
| 2016-2017 | 10,360 | 3,297 | 1,737 | 1,367 |
| 2017-2018 | 10,506 | 3,099 | 1,592 | 1,369 |

Source: State of Iowa Department of Education

MATH PROFICIENCY

Source: State of Iowa Department of Education

READING PROFICIENCY

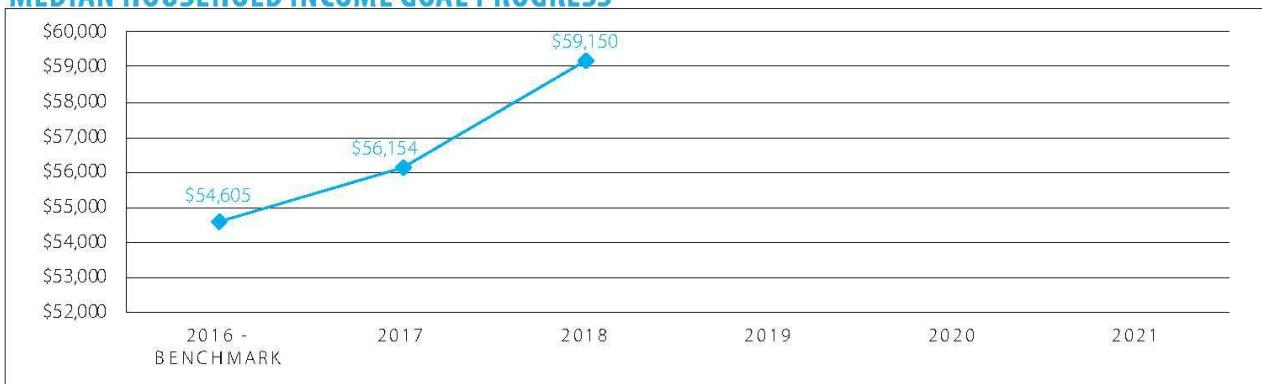


Source: State of Iowa Department of Education

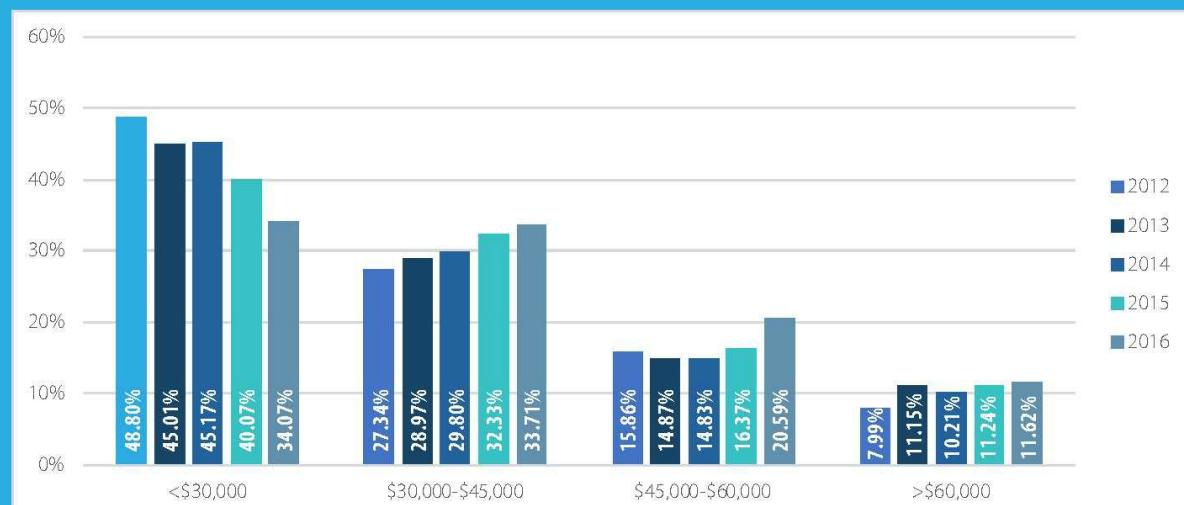
MEDIAN HOUSEHOLD INCOME

GOAL: \$60,000

MEDIAN HOUSEHOLD INCOME GOAL PROGRESS



SALARY TREND 2012–2016: % OF JOBS IN MARKET BY WAGE LEVEL



Dubuque MSA/Dubuque County

Source: Bureau of Labor Statistics

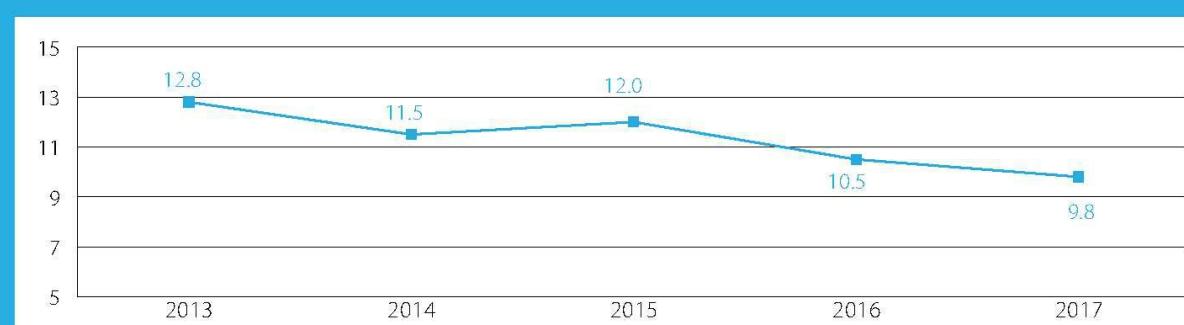
MEDIAN ANNUAL SALARY 2013–2017



Dubuque MSA/Dubuque County

Source: Bureau of Labor Statistics, Occupational Employment Statistics

POVERTY RATE 2013–2017



Dubuque MSA/Dubuque County

Source: U.S. Census Bureau, Small Area Income and Poverty Estimates

POVERTY BY OTHER INDICATORS

| | TOTAL NUMBER IN SUBSET | | % BELOW POVERTY LEVEL | | MARGIN OF ERROR | |
|---|------------------------|--------|-----------------------|-------|-----------------|-----------|
| AGE | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 |
| Below 18 | 21,935 | 21,883 | 17.5% | 15.8% | +/- 2.3% | +/- 2.1% |
| 18 to 34 years | 19,879 | 19,882 | 18.4% | 17.9% | +/- 1.8% | +/- 1.9% |
| 35 to 64 years | 35,958 | 35,848 | 7.5% | 7.4% | +/- 0.9% | +/- 0.8% |
| 65 years and older | 14,904 | 15,143 | 9.4% | 9.2% | +/- 1.6% | +/- 1.6% |
| RACE & HISPANIC ORIGIN* | | | | | | |
| White/Caucasian alone | 86,888 | 86,810 | 10.5% | 9.8% | +/- 0.9% | +/- 0.9% |
| Black/African American alone | 2,240 | 2,437 | 61.9% | 59.2% | +/- 12.1% | +/- 9.9% |
| Asian alone | 1,226 | 1,200 | 12.1% | 17.0% | +/- 7.4% | +/- 8.2% |
| Two or more races | 1,666 | 1,477 | 45.6% | 40.8% | +/- 13.3% | +/- 11.4% |
| Hispanic or Latino origin (of any race) | 1,957 | 1,987 | 41.0% | 32.0% | +/- 10.6% | +/- 11.3% |
| OTHER | | | | | | |
| Less than high school graduate | 4,527 | 4,584 | 23.2% | 23.5% | +/- 3.7% | +/- 4.1% |
| Employed, civilian labor force 16 years+ | 49,637 | 49,714 | 6.7% | 6.4% | +/- 0.7% | +/- 0.7% |
| Female Householder Families with Children | 2,478 | 2,278 | 47.9% | 47.2% | +/- 6.1% | +/- 7.3% |

* Smaller populations have a higher margin of error

Source: American Community Survey 5-year estimates

FREE AND REDUCED LUNCH PROGRAM PERCENTAGE

| District | Year | Total Enrollment | Free Lunch | Reduced Lunch | % on Free/Reduced Lunch |
|-----------------|------|------------------|------------|---------------|-------------------------|
| Dubuque | 2015 | 10,472 | 3,213 | 675 | 37.13% |
| Dubuque | 2016 | 10,419 | 3,244 | 604 | 36.93% |
| Dubuque | 2017 | 10,360 | 3,152 | 532 | 35.56% |
| Dubuque | 2018 | 10,293 | 3,219 | 584 | 36.95% |
| Western Dubuque | 2015 | 3,107 | 610 | 242 | 27.4% |
| Western Dubuque | 2016 | 3,178 | 713 | 276 | 31.1% |
| Western Dubuque | 2017 | 3,297 | 742 | 295 | 31.45% |
| Western Dubuque | 2018 | 3,276 | 697 | 323 | 31.14% |

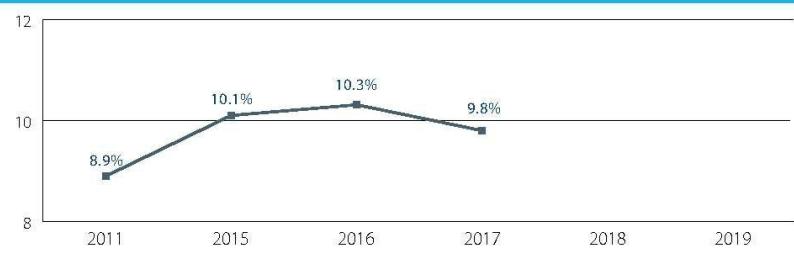
Source: State of Iowa Department of Education

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PARTICIPANTS

Percent of Households on cash public assistance or SNAP

2011: 3,312
of 36,984 Total Households

2017: 3,743
of 38,076 Total Households



Dubuque MSA/Dubuque County

Source: American Community Survey 2013-2017 5-year Estimates

AVERAGE HOUSEHOLD INCOME OF RESIDENTS MOVING IN OR OUT



Dubuque MSA/Dubuque County

Source: Internal Revenue Service

PERCENT OF INCOME TOWARDS HOUSING

| | |
|---|-------|
| % with Mortgage and Owner Costs At or Exceeding 35% of Income | 13.7% |
| % with Gross Rent At or Exceeding 35% of Income | 37.2% |

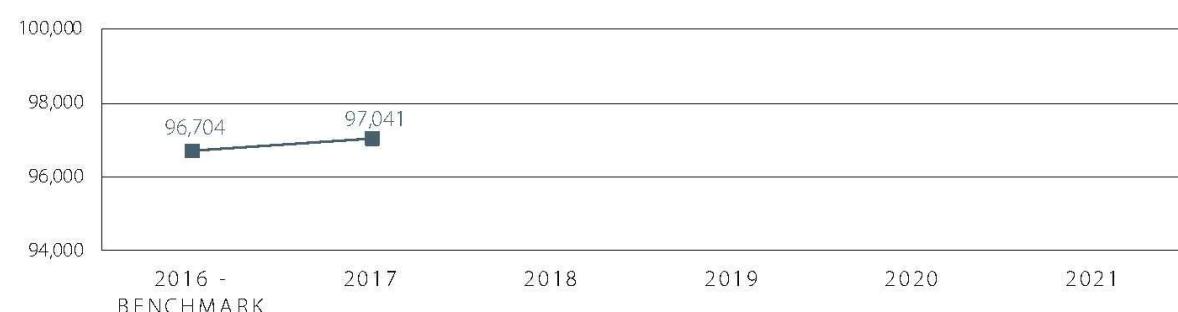
Dubuque MSA/Dubuque County

Source: American Community Survey 2013-2017 5-year Estimates

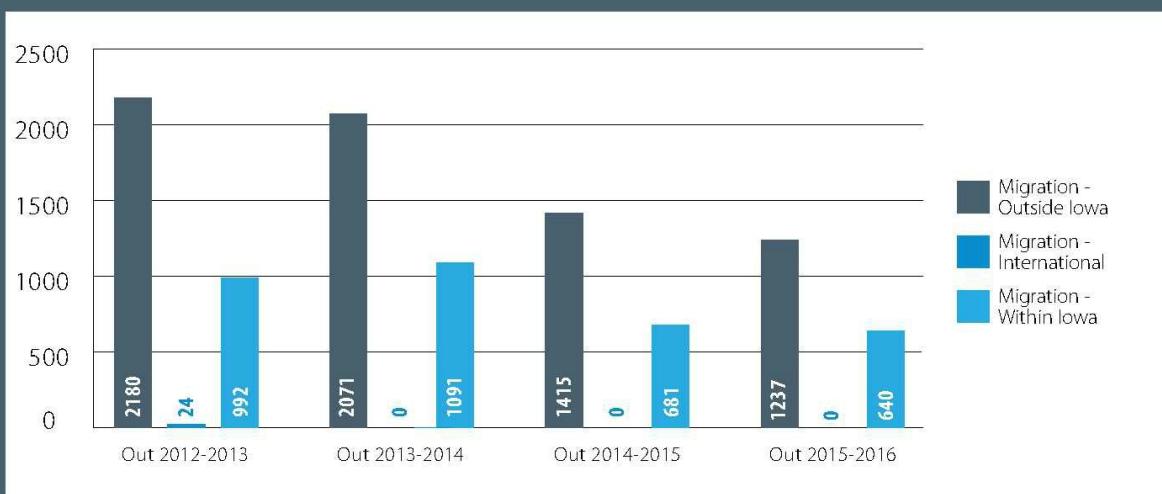
POPULATION

GOAL: 100,000

POPULATION GOAL PROGRESS



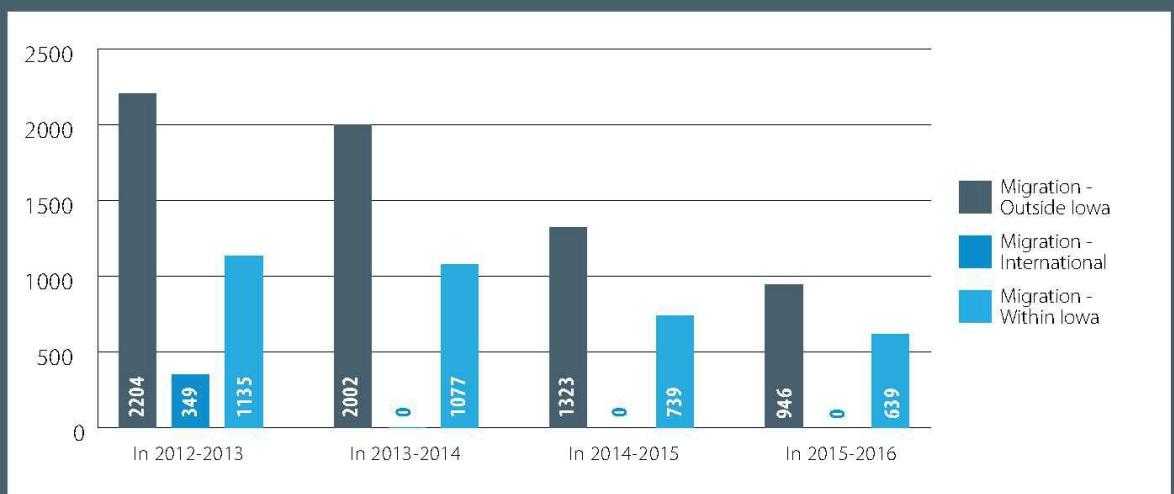
DUBUQUE COUNTY OUTFLOW (ESTIMATED FROM TAX RETURNS)



TOP OUTFLOW LOCATIONS

| NUMBER OF INDIVIDUALS | COUNTY | STATE |
|-----------------------|-------------------|-------|
| 113 | Jo Daviess County | IL |
| 94 | Linn County | IA |
| 89 | Cook County | IL |
| 83 | Jackson County | IA |
| 78 | Grant County | WI |
| 74 | Dane County | WI |
| 60 | Polk County | IA |
| 59 | Johnson County | IA |
| 52 | Scott County | IA |
| 46 | Jones County | IA |

DUBUQUE COUNTY INFLOW (ESTIMATED FROM TAX RETURNS)

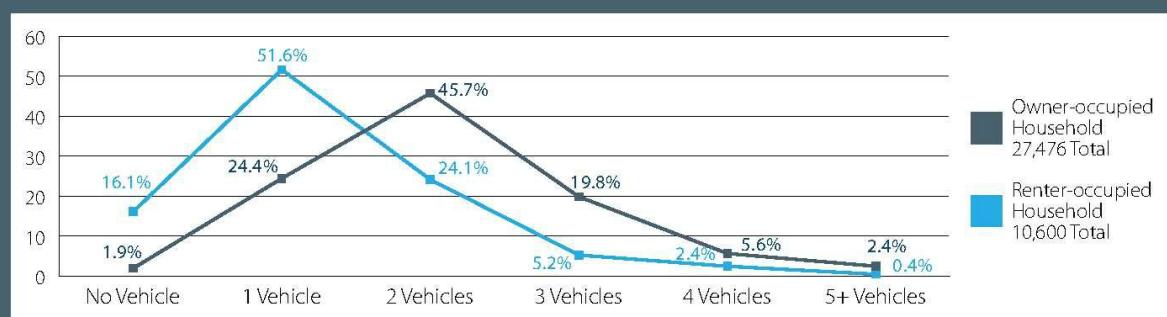


TOP INFLOW LOCATIONS

| NUMBER OF INDIVIDUALS | COUNTY | STATE |
|-----------------------|-------------------|-------|
| 97 | Jackson County | IA |
| 96 | Jo Daviess County | IA |
| 95 | Grant County | WI |
| 91 | Cook County | IL |
| 72 | Linn County | IA |
| 52 | Delaware County | IA |
| 51 | Scott County | IA |
| 49 | Johnson County | IA |
| 48 | Black Hawk County | IA |
| 48 | Jones County | IA |

Source: Internal Revenue Service

VEHICLE AVAILABLE BY HOUSEHOLD



Dubuque MSA/Dubuque County

Source: American Community Survey 2013-2017 5-year Estimates

COST OF LIVING COMPOSITE

This index measures the relative price levels for consumer goods and services. The average of all participating areas equals 100 and each index is read as a percentage of the average for all places.

| | 2016 INDEX (%WEIGHT) | 2017 INDEX (%WEIGHT) |
|-------------------------|----------------------|----------------------|
| Composite (100%) | 89.3% | 89.2% |
| Grocery | 98.3% | 96.8% |
| Housing | 67.3% | 69.4% |
| Utilities | 91.1% | 88.4% |
| Transportation | 88.9% | 100.4% |
| Health | 91.6% | 92.7% |
| Miscellaneous | 102.5% | 99.1% |

Dubuque MSA/Dubuque County

Source: Council for Community & Economic Research, 2017 Annual Averages

RETAIL—TOTAL TAXABLE SALES

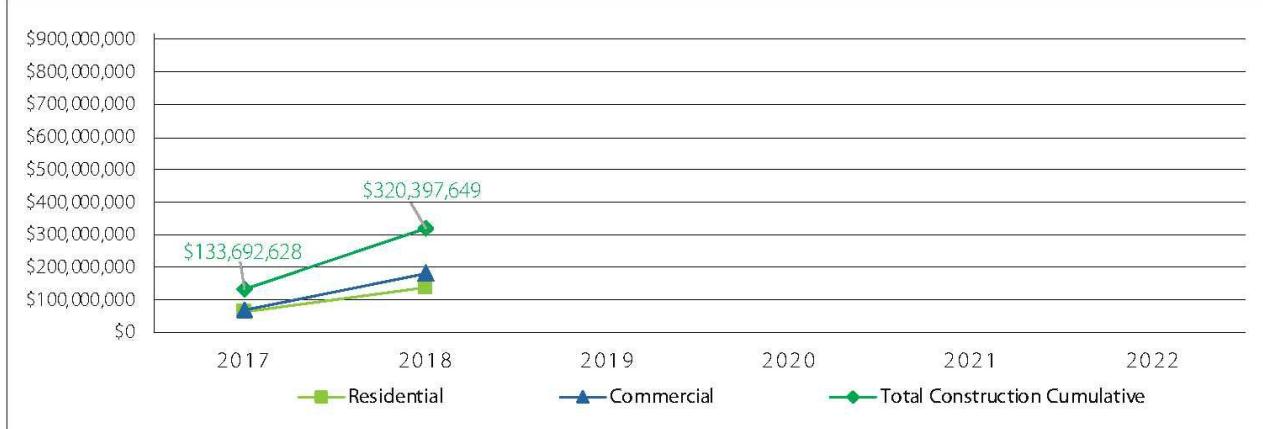
| | FY2016 | FY2017 | % Change |
|---|-----------------|-----------------|----------|
| Real total taxable sales | \$1,337,418,688 | \$1,324,993,666 | -0.9% |
| Number of reporting firms (annualized) | 2,720 | 2,724 | 0.1% |
| Population | 96,759 | 96,873 | 0.1% |
| Average sales per capita | \$13,822 | \$13,678 | -1.0% |
| Average sales per firm | \$491,788 | \$486,370 | -1.1% |

Source: Iowa State University, Retail Trade Analysis FY 2017

INVESTMENT

GOAL: \$800,000,000

INVESTMENT GOAL PROGRESS



HOUSING DATA

| | 2016 | 2017 |
|--|-------------------------------------|-------------------------------------|
| Total Housing Units | 40,424 | 40,818 |
| Median Property Value of Owner-Occupied Units | \$153,000 | \$157,200 |
| Mortgage Status of Owner-Occupied Units | 60.2% Mortgage 39.8% No Mortgage | 61.0% Mortgage 39.0% No Mortgage |
| Rental Vacancy Rate | 6.4% | 6.5% |
| Median Rent | \$720 | \$742 |

Source: American Community Survey 2013-2017 5-year Estimates

HOME & PROPERTY SALES

Residential Home Sales - Dubuque Area: **1,054** (2017), 3% Increase over 2016
 Commercial/Industrial Sales: **27** (2017), 23% Increase over 2016

Source: East Central Iowa Association of REALTORS 2017 Data

FINDING DUBUQUE'S TRUE NORTH CENSUS TRACTS 1&5

The Dubuque's True North area includes Census Tract 1, Block Groups 1 & 3 and Census Tract 5, Block Groups 1, 2, 3, & 4. Data in this chart is unavailable at the Block Group level. Census Tract 1, Block Group 2 is the only block group included in this data that is not in the Dubuque's True North area.

| | COUNTY | | TRACTS 1 & 5 | |
|---|----------|----------|--------------|----------|
| | 2016 | 2017 | 2016 | 2017 |
| Employment | 66.2% | 66.1% | 59.6% | 61.5% |
| Commuting to work by walking or public transportation | 4.9% | 4.7% | 20.5% | 18.1% |
| Median Household Income | \$56,154 | \$59,150 | \$27,746 | \$30,299 |
| Poverty Level | 12.5% | 11.9% | 35.2% | 33.6% |
| SNAP Participation for past 12 months | 9.7% | 9.8% | 31.3% | 30.3% |

Source: American Community Survey 2013-2017 5-year Estimates

Greater Dubuque Development Corporation 2018 Community Perception Survey

One of the many benefits that will result from the True North expanded partnership with the community is the "Greater Dubuque Development Corporation 2018 Community Perception Survey" conducted in September 2018. This is the second year of the survey.

While I believe this poll indicates there is much work to be done, I also believe the results are notable:

- Only 11% disagreed with the statement, "Dubuque is a Safe Place to Live."
- Only 7% disagreed with the statement, "Dubuque is a Good Place to Live."
- Only 8% disagreed with the statement, "Dubuque is a Good Place to Work."
- Only 17% disagreed with the statement, "Dubuque is on the Right Track."
- From across the city, a disappointing 25% disagreed with the statement, "I Feel Safe in the North End."
- From across the city, a disappointing 37% disagreed with the statement, "I Feel Safe in the Downtown."
- Only 10% disagreed with the statement, "Diversity is Beneficial in Our Community."
-

GDDC Business Retention and Expansion Interviews

The results of the GDDC Business Retention and Expansion interviews (344) of regional corporate chief executive officers through July 1, 2018, show 67.5% with increased sales, 51% reporting increased market share, and 38% reporting plans to expand.



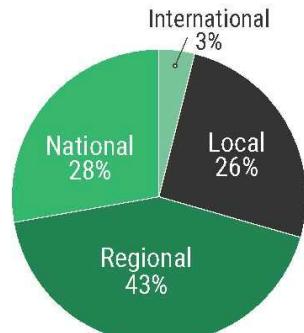
INFOACTION Action DASHBOARD FY 17-18

What CEOs, business owners, and top managers have told us

Company Visits

July 01, 2017 TO June 30, 2018

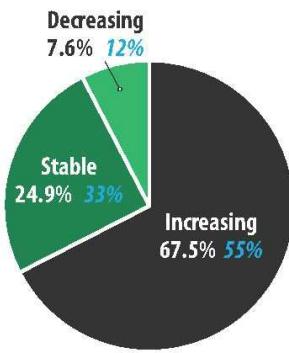
344 TOTAL VISITS



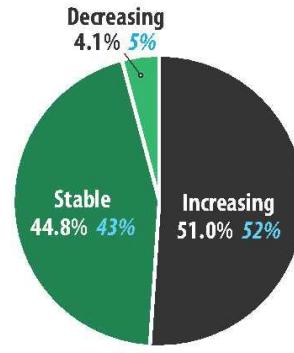
PRIMARY MARKET

Sales & Market Share

FY16-17 in italics



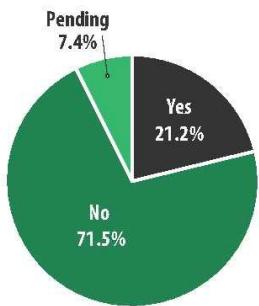
SALES



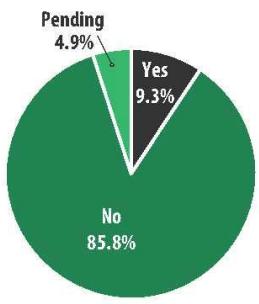
MARKET SHARE

Company Plans

38%
HAVE PLANS TO EXPAND



MANAGEMENT CHANGES



OWNERSHIP CHANGES

Community Strengths & Weaknesses

FY16-17 in italics

TOP 3 STRENGTHS



TOP 3 WEAKNESSES



Barriers to Growth *FY16-17 in italics*

59%
36%

Workforce
Challenges

13%
25%

Population/Market
Size/Capacity

12%
16%

Land/Building/
Availability-Cost

Reasons to Expand Elsewhere *FY16-17 in italics*

36%
31%

Workforce
Challenges

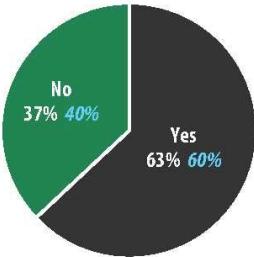
25%
19%

Corporate
Decision

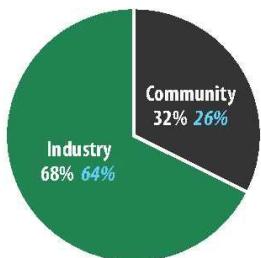
23%
26%

Population/Market
Size/Capacity

Workforce Assessment *FY16-17 in italics*



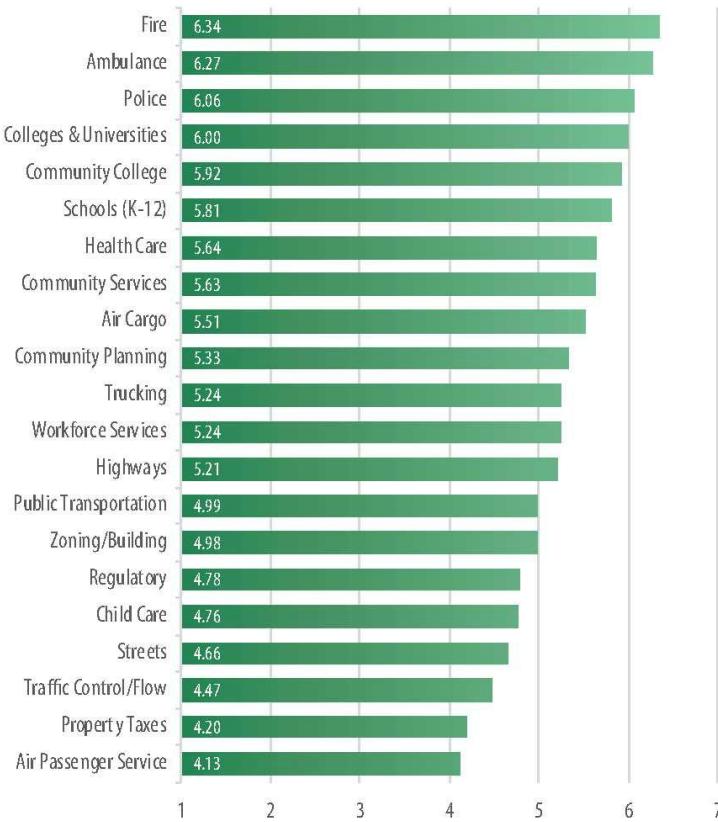
**RECRUITMENT
CHALLENGES?**



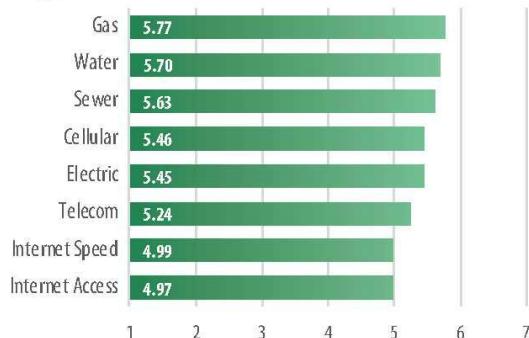
**IF YES, IT IS COMMUNITY
OR INDUSTRY?**

Community Services Index

Scale: 1 is poor, 7 is excellent



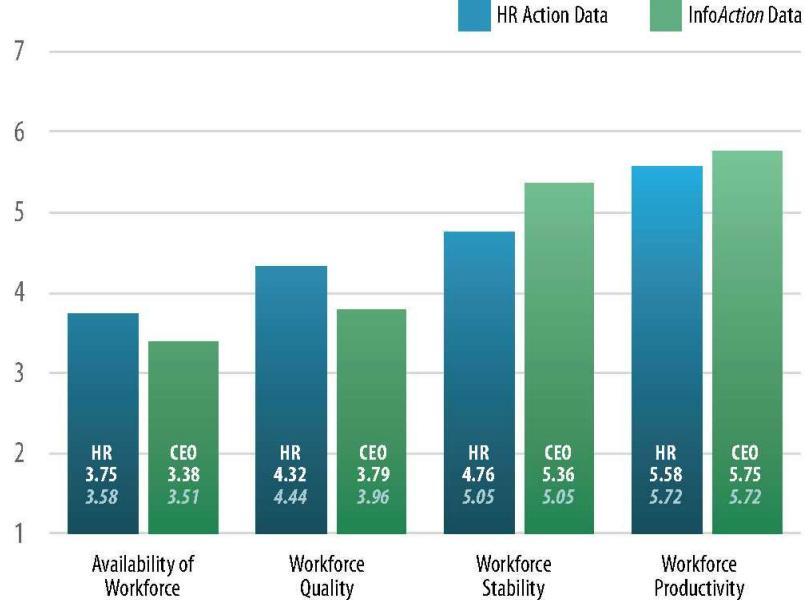
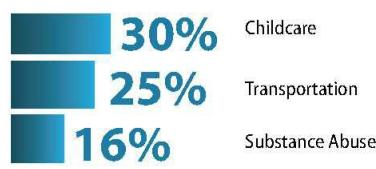
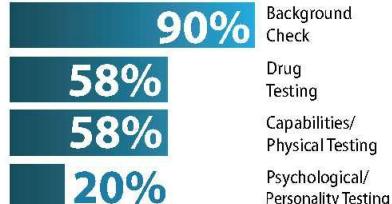
Utility Services Index



GDDC Human Resources Professionals Action Interviews

HR ACTION Action DASHBOARD 17-18

What Human Resources Professionals have told us

Company Visits July 01, 2017 to June 30, 2018**69 TOTAL VISITS****22,536 TOTAL EMPLOYEES****Personnel Rankings***FY16-17 in italics***PERSONAL BARRIERS TO EMPLOYMENT****PRE-EMPLOYMENT SCREENING**

5,059 HIRED IN LAST 12 MONTHS **742 UNFILLED POSITIONS**

| | # Hired in Past 12 Months | # of Unfilled Positions |
|-------------------------|---------------------------|-------------------------|
| Executive | 5 | 2 |
| Mgmt. Salaried | 149 | 22 |
| Non-Mgmt. Salaried | 294 | 73 |
| Non-Mgmt. Hourly | 3,280 | 580 |
| Contract - Professional | 216 | 29 |
| Contract - Temp | 1,115 | 36 |

Recruitment

84% UTILIZE @ccessdubuquejobs

67% PARTICIPATE IN CAREER FAIRS

64% OFFER A REFERRAL INCENTIVE

55% HOST INTERNS TO RECRUIT

39% USE INDUSTRY ASSOCIATIONS

20% USE IOWA WORKFORCE DEVELOPMENT

48% UTILIZE LINKEDIN

59% PLACE NEWSPAPER ADS

71% PLACE ONLINE ADS

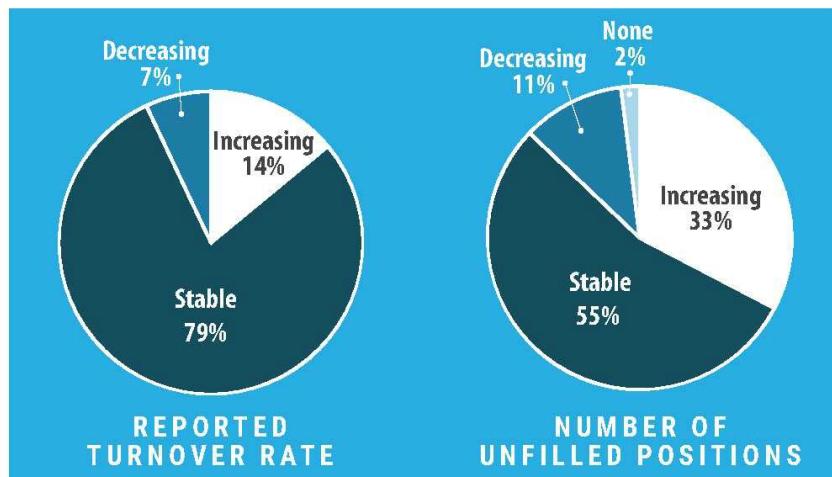
Most Effective:

- 1: ACCESSDUBUQUEJOBS**
- 2: EMPLOYEE REFERRAL**
- 3: OTHER ONLINE JOB BOARD**

UNIQUE POPULATIONS

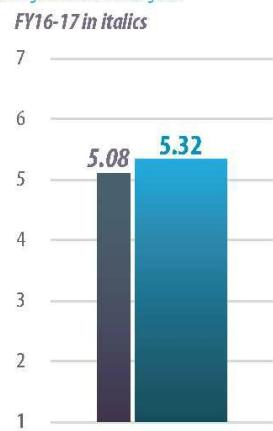
| | |
|------------|-----------------------------|
| 80% | Will Hire Ex-offenders |
| 43% | Have Diversity Program |
| 41% | Actively Recruit Veterans |
| 20% | Hire for Bilingual Skillset |

TALENT ATTRACTION FROM OUTSIDE THE AREA



EMPLOYEE ENGAGEMENT

The commitment the employee has to the success of the organization and its goals

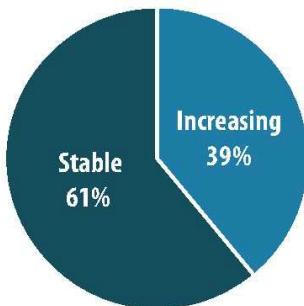


Wages & Benefits *FY16-17 in italics*

62% 62%
Believe **WAGES** are **At Market**
17% 25%
Believe **WAGES** are **Above Market**
39% 59%
Believe **BENEFITS** are **At Market**
53% 38%
Believe **BENEFITS** are **Above Market**

| Type of Benefit | % of Employers Offering Benefit | Type of Benefit | % of Employers Offering Benefit | | |
|---------------------------|---------------------------------|-----------------|---------------------------------|-----|-----|
| Vacation - paid | 98% | 100% | Employee Referral Incentive | 54% | 61% |
| Healthcare | 95% | 97% | Tuition Reimbursement | 63% | 61% |
| Retirement match | 94% | 97% | Flex-time Schedule | 53% | 53% |
| Family Leave | 83% | 91% | Part-time (Less than FT) | 59% | 53% |
| Parking | 74% | 90% | Volunteer Time | 31% | 37% |
| Sick Leave - Paid | 84% | 87% | Product Discounts | 37% | 36% |
| Career Development | 62% | 69% | Spot Bonuses | n/a | 29% |
| Health & Wellness Program | 47% | 66% | Work from Home | 30% | 29% |
| Bonus Program | 56% | 63% | Free Meals/Discount | 19% | 19% |

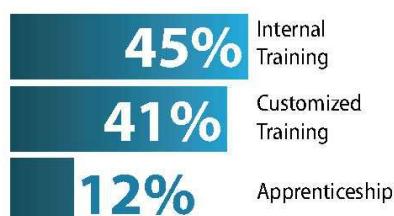
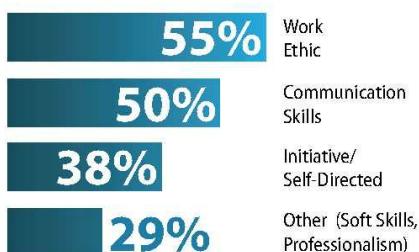
COMPANY INVESTMENT IN EMPLOYEE TRAINING



171+ **59%** **USING**
INTERNS
INTERNS HOSTED **6.2** **QUALITY**
OF INTERNS

Training

TOP SKILLS GAP WITH NEW HIRES



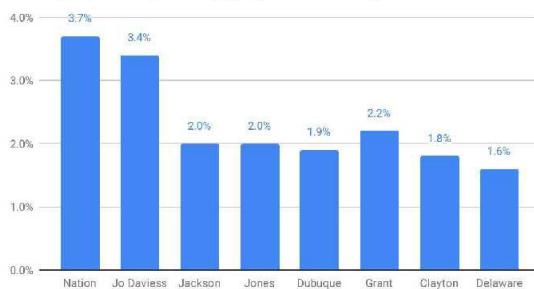
PARTNERSHIP WITH K-12 EDUCATION



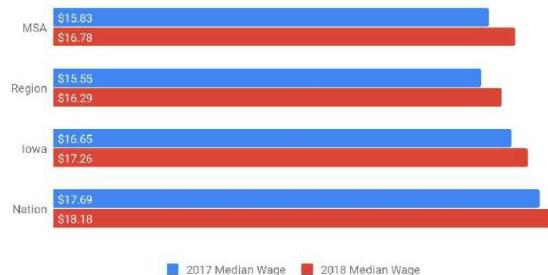
Greater Dubuque Region Skills Gap Analysis Fall 2018

Labor Market Overview

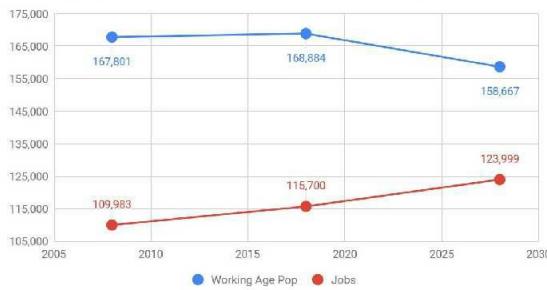
Unemployment by County (September 2018)



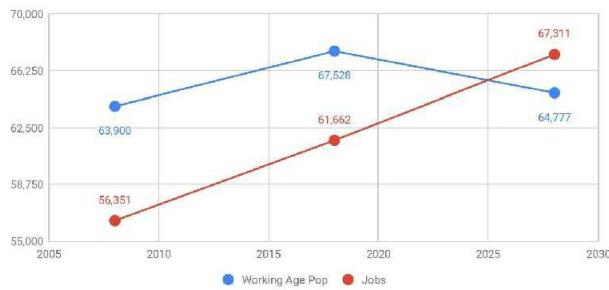
Median Wages by Location (2017 vs 2018)



Working Age Population and Jobs 2008 to 2028 (Region)



Working Age Population and Jobs 2008 to 2028 (MSA)



| Employment Growth (Region) | | |
|----------------------------|---------------|---------------|
| Region | '08 - '18 Chg | '18 - '28 Chg |
| Dubuque MSA | 9.4% | 9.2% |
| Dubuque Region | 5.2% | 7.2% |
| State | 4.8% | 7.2% |
| Nation | 8.4% | 8.8% |

| Working Age Growth (Region) | | |
|-----------------------------|---------------|---------------|
| Region | '08 - '18 Chg | '18 - '28 Chg |
| Dubuque MSA | 5.7% | -4.1% |
| Dubuque Region | 0.6% | -6.0% |
| State | 4.4% | -3.1% |
| Nation | 7.1% | -1.3% |

- Employment in the Dubuque MSA is projected to grow (9.2%) above the projections for the region (7.2%), State of Iowa (7.2%) and the Nation (8.8%).
- While the working age population (age 15 to 69) is projected to decline nationally (-1.3%), greater declines are projected in Iowa (-3.1%), the Dubuque MSA (-4.1%), and the region (-6.0%).
- The region's unemployment rate remains low and below the national unemployment rate.
- The Dubuque MSA's median hourly earnings per worker of \$16.78 is (5.9%) increase over 2017 Median Hourly Earnings. The earnings are less (8.3%) than the National median.
- Of the 8 MSAs in the region, Dubuque ranks 5th.

Rochester \$20.65 Cedar Rapids \$18.71 Iowa City \$18.52 Davenport \$17.26
 Dubuque \$16.78 Waterloo \$16.45 LaCrosse \$16.67 Platteville \$15.97



Connect | Recruit | Develop | Retain

Dubuque Works Strategic Plan 2017–2022

YEAR 1 UPDATE

Greater Dubuque Development Corporation

City of Dubuque

Community Foundation of Greater Dubuque

Dubuque Area Chamber of Commerce

Dubuque Area Labor Management Council

Dubuque Community School District

East Central Intergovernmental Association

Fountain of Youth

Holy Family Catholic Schools

Iowa Vocational Rehabilitation Services

IowaWorks of Northeast Iowa

Multicultural Family Center

Northeast Iowa Community College

Telegraph Herald

Travel Dubuque

United Way Services, Inc.

Western Dubuque Community School District

Dubuque Works is made possible through financial support provided by the City of Dubuque, Q Casino/Dubuque Racing Association, and the Dubuque County Board of Supervisors.

INTRODUCTION

The Greater Dubuque region has taken workforce solutions to the next level with Dubuque Works, a collaborative regional partnership of employers, funding partners, workforce experts, and educators.

Dubuque Works focuses on three goals:

- **HUMAN CAPITAL:** Partners identify and address recruitment, retention, and relocation needs as defined by Greater Dubuque employers;
- **SKILL DEVELOPMENT:** Partners build workforce capacity by enhancing training to meet employer demand;
- **COLLABORATION & EVALUATION:** Partners combine collaborative workforce efforts with quality research to generate evidence-based practices that improve performance and outcomes for local employers.

Dubuque Works is of vital importance to existing companies looking to expand, as well as prospective businesses considering a Dubuque location. Through Dubuque Works, the region is taking a proactive approach to ensure a steady pipeline of talent. Working together at the regional level, we can maximize recruitment and skill development of workforce success, regardless of national fluctuations in available talent.

CONNECT, RECRUIT, DEVELOP, RETAIN

Our solutions to workforce challenges include a disciplined approach that uses community demographic data as well as data gathered from in-depth HR Action and InfoAction interviews with companies to develop custom solutions for the Greater Dubuque area. These include strategies to:

- **Connect** students, underemployed workers, and underrepresented populations to career exploration, education and training opportunities that will position them to pursue and attain high-demand jobs in our market.
- **Recruit** talent both locally and from across the country, including on our very own regional college campuses, through cutting-edge tools and regional promotion.
- **Develop** the technical, academic, and soft skills needed of our workforce now and into the future through collaborations with institutions of higher education, non-profits, and other federal, state, and local resources.
- **Retain** skilled workforce and top talent in the Greater Dubuque area through integrated partnerships with the business, non-profit, housing, workforce, health, recreation, and arts and culture communities.

The following pages outline the strategies and outcomes for efforts over the past year. Items highlighted in green are programs funded by Dubuque Works.

2017-2022 DUBUQUE WORKS STRATEGIC PLAN

1. Sustain or increase state and local funding of these critical workforce programs:

| | | |
|------------------------------------|--|-------------------------------|
| a. Dubuque Works | e. Iowa Workforce Training & Economic Development Fund | g. Promise Jobs |
| b. Iowa PACE | f. Workforce Innovation Opportunity Act | h. Home Base Iowa |
| c. Iowa Adult Literacy & Education | | i. Registered Apprenticeships |
| d. Iowa GAP tuition assistance | | j. Future Ready Iowa |

STRATEGY: Engage local partners to support strategic investments and advocate collaboratively at state and local levels.

OUTCOMES:

- Community College Job Training program funding (GAP, PACE, Workforce Training and Economic Development) was sustained for FY19.
- Adult Literacy and Education funding was sustained for FY19.
- Promise Jobs funding was sustained for FY19.
- Workforce Innovation Opportunity Act Title 1 Adult, Dislocated Worker, and Youth programs were all reduced in FY19.
- Home Base Iowa staffing was sustained in FY19 and additional private funds have been raised for the program.
- Apprenticeship funding was increased \$1 million to expand registered apprenticeship and pre-apprenticeship programs.
 - Dubuque Community School District was awarded two grants to start pre-apprenticeship programs at Senior and Hempstead High Schools.
- Additional apprenticeship funding of \$1 million was secured as part of the *Future Ready Iowa* legislation for grants to apprenticeship sponsors for establishing programs in high-demand occupations.

STRATEGY: Ensure robust local implementation and communication of these programs to ensure strong outcomes, including sharing of personal success stories.

OUTCOMES:

- Sharing information on IowaWorks Apprenticeship workshops and Opportunity Dubuque information sessions via AccessDubuqueJobs.com and social media.
- Dubuque Works programs represented in bi-monthly BizTimes articles written by Greater Dubuque Development.
- AccessDubuqueJobs.com LinkedIn page established and updated by Greater Dubuque Development.

STRATEGY: Work with employers and state and local programs to understand and decrease adverse effects experienced by program participants due to misalignment of state and federal benefits with wage increases, i.e. "cliff effect".

OUTCOMES:

- United Way of Iowa identified "cliff effect" reform as a legislative priority.
- Gaining Opportunities' (formerly Circles USA) participants and program allies wrote letters to local and state officials highlighting the negative impact of the "cliff effect" on their lives.

2. Increase retention of local college graduates and recruitment of regional college graduates with in-demand skills through strategic partnerships among educational institutional and employers, including robust internship and graduate placement models.

STRATEGY: Increase relationships between regional employers and local college faculty, staff and students, utilizing the Employer College Connections manual, a how-to guide for employers.

OUTCOMES:

- Greater Dubuque Development updated the Employer College Connection guide to provide a model for college student engagement and internship programs.
- In partnership with a local Information Technology (IT) employer, the IT Sector Partnership hosted a meet and greet of approximately 75 IT faculty and employers to network and connect on engagement opportunities for students and graduates locally.
- Greater Dubuque Development hosted a College Career Professionals Visit for 28 individuals from 21 regional colleges and universities to network with 25 employers and learn about the community to better advise students post-graduation and for internships in the Greater Dubuque Area.

STRATEGY: Develop Dubuque-area recruitment tool for employers and partners to utilize at college events engaging millennials to consider making the Dubuque area their home after graduation.

OUTCOMES:

- Greater Dubuque Development published its *You can make it in Greater Dubuque* promotional brochure to highlight quality of life aspects of the community.
 - Distributed at college recruitment events through Greater Dubuque Development, employers, and other partners.
 - Provided to 132 college interns through presentations by Greater Dubuque Development staff.

STRATEGY: Increase utilization of *AccessDubuqueJobs.com* by both employers and students as a go-to resource to find internships and employment opportunities in the Greater Dubuque area.

OUTCOMES:

- From July 2016 to June 2018, increased employer investors 19% to 182 from 153.
- Reached a peak of internship postings in January 2018 at 42, 15 more than January 2017.
- Expanded digital promotion on Facebook and through Google AdWords including to regional metros.
- Piloted and implemented text message feature in to alert users of new jobs posted in their categories of interest.
- Increased career events and open houses posted on *AccessDubuqueJobs.com* and promoted weekly through Facebook.
- Signed *AccessDubuqueJobs.com* up as a user on college recruitment platforms, such as *Handshake*, for easy student access to area job opportunities and events.

STRATEGY: Increase participation of local college students in Leaders Luncheon, networking events, Future Young Professionals, utilizing new mentoring program, and other programs that encourage college students engagement within the community.

OUTCOMES:

Greater Dubuque Development hosted or attended the following events:

- Approximately 550 local college students attended six leaders luncheon events at local institutions of higher education.
- Greater Dubuque Development represented local employers through *AccessDubuqueJobs.com* at career fairs at University of Wisconsin-Platteville and University of Northern Iowa and at the Dubuque Networking and Etiquette event.
- Greater Dubuque Development represented local employers through *AccessDubuqueJobs.com* at two Telegraph Herald Job Fairs.
- Greater Dubuque Development participated in Clarke University and University of Dubuque mock interview programs.

Items highlighted in green
are programs funded by
Dubuque Works.

The Dubuque Area Chamber of Commerce hosted the following events or programs:

- Young Professionals (YP) network grew to 2000 members.
- YP Board added an Academic Outreach Director to develop a *Next Up* program to compliment the Chamber's YP program by connecting college students to YP through mentors. To date, the University of Dubuque has 30 *Next Up* members.

3. Increase access to local public transportation for college students and 2nd and 3rd shift workers in the City of Dubuque and Peosta.

STRATEGY: Sustain campus and partner-funded access to the Jule transportation system for college students, increasing their access to employment and community amenities.

OUTCOME:

- The College Transit Partnership provides actively enrolled students at the participating colleges unlimited access to all of the Jule's routes and services for an annual fee of \$20 per student at University of Dubuque, Clarke University, and Loras College. This level of access is valued at \$500 per student annually.
 - 1,364 college students rode the Jule in FY18, representing 19-47% of the student body at each institution.

STRATEGY: Increase college population utilizing the Jule through campus and community awareness.

OUTCOME:

- Clarke University students reached an all-time-high ridership of 326 unique students completing 5,754 rides.

STRATEGY: Sustain increased evening hours of the Jule implemented in 2017 and work with public-private partnerships to expand Jule service to serve more employees on 2nd and 3rd shifts.

OUTCOME:

- Evening service (6:00-9:00 p.m.) was implemented in FY18, resulting in 21,404 additional rides over the previous year.

STRATEGY: Explore public-private partnership models and employer incentive models to provide transportation from Dubuque to Peosta Industrial park and Northeast Iowa Community College campus in Peosta.

OUTCOME:

- Greater Dubuque Development surveyed Peosta businesses, staffing agencies and Northeast Iowa Community College regarding willingness to fund transportation, shift times, and sizes.
- Regional Transit Authority (RTA) implemented a Dubuque to Peosta pilot with five routes from JFK Transfer to Kapp Dr. between 5:30 a.m. and 4:00 p.m. Dubuque Works promoted this pilot program via social media, newsletter, and information to the employers surveyed.

CONTINUED ON FOLLOWING PAGE

Dubuque Works Strategic Plan 2017–2022 YEAR 1 UPDATE **5**

4. Support pathways to employment for individuals with significant barriers to employment such as ex-offenders, individuals with disabilities, individuals with mental health barriers, individuals with substance abuse barriers, unemployed and underemployed individuals, English Speakers of Other Languages, etc., which include access to 1:1 coaching and wrap-around services (child care, transportation, work related cost assistance).

STRATEGY: Close the gap between minority unemployment and overall unemployment in the Greater Dubuque area through identification of barriers to target populations and connections to existing or newly developed solutions.

OUTCOMES:

- The State Workforce Development Board created the Minority Unemployment and Outreach Committee to address disparities in the minority unemployment rate in Iowa. The goal of the subcommittee is clear and measurable: to reduce unemployment in minority communities by five percent (or to the state average) in five years. Dubuque Works has representation on the state committee and hosted a listening session to identify barriers.
- Greater Dubuque Development promoted career fairs at the Multicultural Family Center through the Finders of Keepers newsletter and to Manufacturing Alliance and other sector partnership groups. Career Fairs were held by Sedona Staffing, John Deere (2), Sedgwick, Anderson Window, and Area Residential Care.
- Greater Dubuque Development presented workforce data and educational pathway opportunities through Opportunity Dubuque at the Black Men Coalition Manhood Project for high school students.
- Dubuque Works continued partial funding of Northeast Iowa Community College Outreach Success Coach to ensuring equity in recruitment of minority students into Opportunity Dubuque.
 - In FY18, the Outreach Success Coach recruited 49 minority students into Opportunity Dubuque out of 87 total recruited.

STRATEGY: Increase recruitment, completion and employment of Opportunity Dubuque graduates through strategic outreach, multiple offerings and delivery models, development of new, in-demand certificates, increased engagement with employers, and implementation of work experience component for individuals with multiple barriers.

OUTCOMES:

- New certificate programs in Solar and Automotive Technology implemented.
- 74 students enrolled in FY 18.
 - 53 students completed a program in FY 18.
 - 94% of FY 18 graduates who could be reached were employed or continuing their education.

STRATEGY: Fully implement and enhance Second Chance Hiring pathway for individuals with prior criminal backgrounds who have difficulty obtaining employment, including partnership with Fountain of Youth's *Real Talk on Elm Street* and mentoring programs, IowaWorks' Providing Opportunities for Ex-Offenders to Succeed (POETS) program, and other relevant programs.

OUTCOME:

- Employer meetings held regarding federal bonding and Work Opportunity Tax Credit programs.
- 12 students enrolled in second chance program; 7 completed training and are being assisted with employment.
- The Fountain of Youth served 80 adults through the *Real Talk* program. (*Real Talk* is focused on adults 18 and older, some of whom are currently incarcerated. The curriculum for this program includes *Getting Ahead while Getting Out* and consists of a 14-week program with an emphasis on examining where participants are now and helping to move them into contributing roles within the community becoming financially and personally responsible citizens.) 100% of program graduates are employed.

Items highlighted in green
are programs funded by
Dubuque Works.

- The Fountain of Youth served 40 young adults in the PIONEERS program. (The PIONEERS program for young adults includes *Getting Ahead in a Just Gettin' by World* and uses a holistic approach to help participants with financial literacy, interpersonal skills, building resources, and promoting stability.)

STRATEGY: Develop stronger employer partnerships with Iowa Vocational Rehabilitation Services to increase employment of individuals with disabilities who are seeking employment, including increasing utilization of Ticket to Work program.

OUTCOMES:

- Greater Dubuque Development presented Iowa Vocational Rehabilitation Services programs at the Spring Workforce Breakfast to encourage employers to build relationships to assist in employment of roughly 700 individuals on Iowa Vocational Rehabilitation caseloads in Dubuque, Clayton, and Delaware counties.
- Iowa Vocational Rehabilitation Services successfully placed 165 job candidates into community employment in FY18.
- In partnership with IowaWorks, IVRS hosted a reverse career fair for job seekers to display and present their talents and workforce abilities to employers.

STRATEGY: Build relationships among workforce partners and mental health providers, including substance abuse services, to enhance cross-referrals and improve pathways to employment for individuals from the mental health system and to increase employer ability to access to mental health services for their employees.

OUTCOMES:

- Reconvened Mental Health Stakeholder group with representation from services providers, United Way, Community Foundation of Greater Dubuque, and City of Dubuque to expand work of initial mental health needs assessment.
- A group convened to support mental health in the Greater Dubuque area as it relates to the Department of Corrections. The goal of this group is to improve knowledge and understanding of the needs of the population and to work together to improve supports and services needed.
- United Way continues to work with 11 funded partners to track agreed upon, client-level outcomes for mental health services in our service area.

STRATEGY: Enhance workforce and employment services and improve outreach to English Speakers of Other Languages to increase engagement with this community in workforce opportunities.

STRATEGY: Increase participation in existing programs serving the target and utilization of existing resources in the community through targeted outreach and intentional partnerships with service providers.

OUTCOMES:

- The Gaining Opportunities program (formerly known as Circles USA) reported that 21 out of 28 participants completed the *Getting Ahead in the Workplace* curriculum.
- The Gaining Opportunities program led two Workplace Stability events were held in the community for area employers, focusing on how employers can enhance their internal communication across socioeconomic employee groups to reduce employee turnover, increase performance and increase profitability. More than 100 people attended the two trainings.

5. Increase student exposure to high-demand and high-wage occupations through support of preK-12 workforce readiness programming, including the following:

| | | |
|---|--------------------------|------------------------------|
| a. Concurrent enrollment | d. Tech WORKS | h. Future Ready Iowa website |
| b. Career Learning Link | e. Business After School | i. Junior Achievement |
| c. Iowa Career and Technical Education Task Force | f. iJag | j. Mentorship programs |
| | g. HEART program | |

STRATEGY: Increase communication of local labor market information to educators, counselors, parents and students, including job outlook and wage information, through the Future Ready Iowa portal.

OUTCOMES:

- Northeast Iowa Community College and a local Human Resources panel led a session in spring 2018 for Dubuque school district counselors to promote alternative pathways to employment (i.e. tuition reimbursement, certificate training options, etc.).
- Dubuque Community School District established a college and career readiness subcommittee to implement action plan for new school board goal of increasing the number of students having a college/career experience to 100% by 2023.

STRATEGY: Sustain Career Learning Link model, which introduces high school students to high-demand career pathways, including work-related experiences and coursework.

OUTCOMES:

- Dubuque Community School District enrolled 199 students and Western Dubuque School District enrolled 100 in the Career Learning Link program:
 - 99 students have participated in workplace tours, and 110 in job shadows;
 - Career Coaches in the program have conducted 586 career & academic coaching sessions;
 - Students have completed 105 Certified Nursing Assistant certificates, four construction certificates, and nine Emergency Medical Technician certificates.

STRATEGY: Support implementation of Dubuque's Local College Access Network (LCAN) grant.

OUTCOMES:

- Dubuque Works was represented on panel to key stakeholders in January 2018.
- Dubuque works has committed \$1200 matching funds to LCAN grant administered by the Community Foundation of Greater Dubuque.

STRATEGY: Engage employers to participate in preK-12 workforce development and exposure opportunities through sector boards participation and direct outreach, including increased opportunities for K-12 instructors to participate in externships or partner with the private sector.

OUTCOMES:

- Information Technology Sector Partnership employers provided input to Dubuque Community School District's evaluation of its Information Technology track for students, including new course development.
- Area sheet metal workers participated in classroom presentations thorough Dubuque Area Labor Management to 133 students.

STRATEGY: Implement college and career readiness course in grades 9-12 to expose students to career "soft skills."

OUTCOMES:

- Hempstead and Senior High Schools both offer Concurrent Courses (college credit and high school credit earned in high school, taught by a teacher accredited to teach for the college):
 - CUSTOMER SERVICE STRATEGIES
 - PRE-EMPLOYMENT STRATEGIES

STRATEGY: Host career exploration events and industry tours for students in middle and high school to expose them to career opportunities in the tri-state area.

OUTCOMES:

- 75 students participated in the Business After School program to tour Cartegraph, IIW, John Deere Dubuque Works, Unified Therapy Health Services, and Mercy Medical Center.

- Piloted employer job fair component at the Hempstead High School career awareness fair. Six employers (Sedgwick, Portzen Construction, Conlon Construction, Dupaco Community Credit Union, Hormel and Stonehill Franciscan Services) participated.
- 40 students participated in Youth Education and Employment Program through the Multicultural Family Center in 2018 with 14 business partners. Students experienced workplace tours and presentations from professionals regarding college and career readiness.
- Dubuque Area Labor Management hosted career fairs at Senior and Hempstead High Schools. Attendance at Senior was 694 students and 22 companies, and attendance at Hempstead was 2,250 students and 43 companies.
- Dubuque Area Labor Management's 8th Grade Career Exploration Fairs hosted 1,300 students from Dubuque and East Dubuque at three events.
- Dubuque Area Labor Management hosted tours for students at Design Mill (8 students), Apprenticeship Training Center for Iron Workers and Carpenters (40 students), Apprenticeship Training Center for Electricians, Plumbers/Pipefitters (9 students) and Hormel (6 students)
- Dubuque Area Labor Management hosted a Construction Expo with 18 schools or programs participating and 259 students attending.
- Dubuque Area Labor Management hosted 32 students and their parents at "Become an Engineer Night".

Items highlighted in green are programs funded by Dubuque Works.

STRATEGY: Increase participation in Tech WORKS for students interested in pursuing a career in the trades.

OUTCOMES

- 58 students currently enrolled in Tech WORKS (32 pre-engineering, 12 manufacturing, & 14 construction); the program had 26 graduates in 2017-2018.

6. Expand pathways for opportunity youth and adults to re-engage in employment and training by completing a high school diploma or a high school equivalency degree, and then continuing a pathway to further education and employment.

STRATEGY: Develop a pathway for individuals without a high school diploma to achieve a High School Equivalent Degree (HSED) and Opportunity Dubuque training.

OUTCOMES:

- Re-engage Dubuque completed its 6th year of student outreach. The program staff engaged 157 students to complete a high school diploma or High School Equivalency Degree (HSED) in FY 18; 29 students earned a high school diploma and 11 completed the HSED.

STRATEGY: Sustain and enhance Re-engage Dubuque to improve program graduates' ability to continue directly into career training following completion of high school diploma or equivalency.

7. Support integrated partnerships with City and non-profit service providers in Housing, Education, Workforce, Health, and Arts and Culture to reduce duplication of services to low-income residents and enhance client success to achieve economic stability.

STRATEGY: Ensure relationship among multiple service providers/coaches, including ability to share data and information, to improve client handoffs and services.

STRATEGY: Ensure Dubuque Works supported programs are well-known by service providers outside the workforce sector to increase collaboration, alignment of systems and processes, and cross-referrals.

OUTCOMES:

- Northeast Iowa Community College implemented Success Team monthly meetings to increase referrals of eligible candidates to Opportunity Dubuque. To date, the team:
 - Created a shared vision statement;
 - Signed memorandum of agreement;
 - Adopted a common referral form to share information regarding student/clients for partners to share information regarding student/clients to improve customer experience and increase referrals.

8. Support disaggregation of all program data, workforce data, and population data to identify inequities and bias, support equity education opportunities and utilize an equity lens to inform decisions.

Items highlighted in green are programs funded by Dubuque Works.

STRATEGY: Continue to disaggregate data and set targets to reduce disparities or gaps.

OUTCOMES:

- Dubuque Works adopted the goals of the State of Iowa Minority Unemployment and Outreach Standing Committee to reduce minority unemployment rates by 5 percentage points or to the state average by 2022.
- Dubuque Works disaggregated American Community Survey and EMSI jobs survey data by race/ethnicity to identify disparities based on race/ethnicity related to education, employment, household make-up, and other factors.

STRATEGY: Share information and partner with Inclusive Dubuque network to enhance equity of Dubuque Works' programming.

OUTCOME:

- Dubuque Works shared disaggregated workforce and program data with the Community Foundation of Greater Dubuque for the Community Data Walk hosted in March 2018 for community leaders to look at community data and explore key issues like academic achievement, childcare, economic opportunity, and equity and inclusion.

STRATEGY: Enhance HR Action survey to ask better questions of employers about equitable hiring practices.

OUTCOME:

- In partnership with the City of Dubuque's Human Rights Department, Greater Dubuque Development enhanced the confidential survey tool to include several questions that provide information on employers' diversity, equity and inclusion efforts and outcomes, including collection and interaction with equity data.

9. Support community development and marketing strategy that attracts millennial and other workforce, including social media campaign and other joint marketing of the Greater Dubuque area.

STRATEGY: Utilize data from newcomer focus groups and millennial roundtables to identify regional strengths and challenges in attracting millennial and other workforce and to develop a shared marketing strategy for the Greater Dubuque area.

OUTCOME:

- Greater Dubuque Development shared focus group results with City of Dubuque leadership, Dubuque Works partners, its local HR Advisory committee, and the public through the Spring Workforce Breakfast.

STRATEGY: Partner with Travel Dubuque (formerly Dubuque Visitors and Convention Bureau) to leverage existing market reach in implementation shared marketing strategy.

OUTCOME:

- Travel Dubuque presented on 2018 recruitment strategy and success in attracting target demographic of millennial women and women with children to the Travel Dubuque website.
- Subcommittee began meeting on development of community marketing strategy in May 2018. Strategy will include outreach via social media, focus on quality of life amenities and include a plan to export the strategy to Dubuque Works partners and employers.

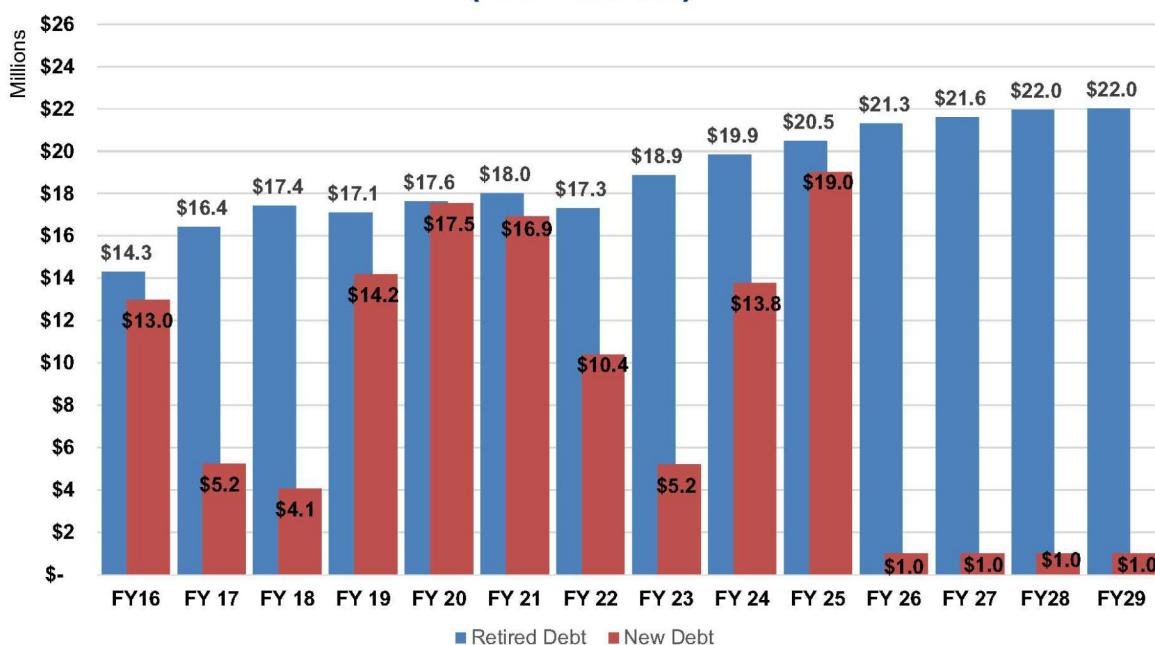
Fiscal Year 2020 Budget Recommendation

The goal of the Fiscal Year 2020 budget recommendation is to maintain the momentum of our community. The budget has been built around the vision, mission, goals, priorities and direction provided by the Mayor and City Council at the August 2018 goal setting session, with input from the community. A series of six public hearings will now be held by the Mayor and City Council before adopting a final budget on March 7, 2019. The Fiscal Year 2020 budget year begins on July 1, 2019.

While in August 2015 the Mayor and City Council directed staff to start reducing the amount of City debt, previous investments are still paying dividends. With the current City strategy of more pay as you go investments and the acceptance that some debt will be issued each year, with a goal to retire more debt each year than is issued, the City will continue to be able to leverage past investment and create new opportunities to improve quality of life for residents, create jobs and maintain infrastructure.

Again in Fiscal year 2020 City staff has been able to meet that goal of retiring more debt than is being issued, though in Fiscal Year 2020 it was a significant challenge.

Retired Debt Versus New Debt (In Millions)



* Five-Year Average of New Debt FY16-FY20 \$10,800,907

**Five-Year Average of New Debt FY20-FY24 \$12,762,068

While accomplishing the Mayor and City Council priorities, the goal is to minimize the costs for the residents and businesses.

Property Taxes

The Fiscal Year 2020 recommended City property tax rate of 10.3314 per thousand is a 2.43% decrease from Fiscal Year 2019, which follows a 2.79% decrease in Fiscal Year 2018, and a 2.47% decrease in Fiscal Year 2017.

The average homeowner would see no change in their property tax payment for the City portion of their property tax bill. The average commercial property would see a 1.48% (\$48.53) decrease, the average industrial property a 1.79% (\$87.16) decrease, and the average multi-residential property a 7.07% (\$132.29) decrease.

Fiscal Year 2020 follows Fiscal Year 2019 where the average homeowner saw an increase of 1.92% (\$14.47) in their property tax payment for the city portion of their property tax bill, the average commercial property saw a 0.07% (\$2.21) decrease, the average industrial property saw a 0.97% (\$47.87) decrease, and the average multi-residential property saw a 7.21% (\$145.26) decrease.

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

| Rank | City | Tax Rate |
|------|------------------------|------------------|
| 11 | Council Bluffs | \$18.2629 |
| 10 | Des Moines* | \$18.1548 |
| 9 | Waterloo | \$17.4560 |
| 8 | Davenport | \$16.7800 |
| 7 | Iowa City | \$16.1831 |
| 6 | Sioux City | \$16.0707 |
| 5 | Cedar Rapids | \$15.2162 |
| 4 | West Des Moines* | \$12.5730 |
| 3 | Ankeny* | \$11.3890 |
| 2 | Dubuque (FY 20) | \$10.3314 |
| 1 | Ames | \$10.0686 |
| | AVERAGE w/o Dubuque | \$15.22 |

*Includes the transit tax levy adopted by the Des Moines Area Regional Transit Authority for comparability.

Dubuque has the SECOND LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Council Bluffs) is 76.77% higher than Dubuque's rate, and the average is 47.27% higher than Dubuque.

At the end of the Fiscal Year 2019 budget cycle for all cities, the highest ranked city was 72% higher than Dubuque and the average was 45% higher than Dubuque, so there is a significant possibility that in Fiscal Year 2020 Dubuque will not only maintain its position as second lowest property tax rate but also improve its relative position to the other large cities in Iowa.

Property Taxes per Capita
Comparison for Eleven Largest Iowa Cities

| Rank | City | Taxes Per Capita |
|------|------------------------|------------------|
| 11 | West Des Moines | \$1,149.36 |
| 10 | Iowa City | \$907.74 |
| 9 | Council Bluffs | \$824.55 |
| 8 | Cedar Rapids | \$824.24 |
| 7 | Ankeny | \$784.03 |
| 6 | Davenport | \$769.30 |
| 5 | Des Moines | \$695.91 |
| 4 | Waterloo | \$600.35 |
| 3 | Sioux City | \$545.75 |
| 2 | Ames | \$525.91 |
| 1 | Dubuque (FY 20) | \$455.27 |
| | AVERAGE w/o Dubuque | \$762.71 |

Dubuque has the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 152.45% higher than Dubuque's taxes per capita, and the average is 67.53% higher than Dubuque.

In Fiscal Year 2019 Dubuque was at \$459.08 per capita, so this year's \$455.27 is almost a 1% reduction.

The projected Fiscal Year 2020 property tax asking of \$26,296,081 is a -\$198,123 (-0.75%) decrease from Fiscal Year 2019. The total Fiscal Year 2020 budget recommendation (\$191,272,643) is 9.42% more than the current budget year (Fiscal Year 2019). The Fiscal Year 2020 operating budget recommendation is \$134,086,573 and the Fiscal Year 2020 Capital Improvement Program budget recommendation is \$57,186,070.

After the local option sales tax was passed by referendum in 1988 with 50% of revenue going to property tax relief, the average property tax classification over that 30 years has seen the following results:

| | Prior to Sales Tax FY 1988 | FY 2020 | \$ Difference | % Difference |
|---|----------------------------|------------|---------------|--------------|
| Property Tax Rate | \$ 14.5819 | \$ 10.3314 | -\$4.2505 | -29.15% |
| Average Residential Payment | \$ 512.38 | \$ 770.17 | +\$257.79 | +50.31% |
| Average Commercial Payment | \$ 2,490.61 | \$3,229.69 | +\$739.08 | +29.67% |
| Average Industrial Property | \$ 6,975.00 | \$4,782.73 | -\$2,192.27 | -31.43% |
| Average Multi-Residential Property (FY15) | \$ 2,472.99 | \$1,737.92 | -\$735.07 | -29.72% |

Position Eliminations, New Positions and Unfrozen Positions

The Fiscal Year 2020 recommended budget increases full-time equivalents by 14.48 FTE, decreases part-time equivalents by 5.03 FTE, and increases seasonal equivalents by 0.96 FTE, **resulting in a net increase of 10.41 full-time equivalents**. There are 9 positions that are being converted into full-time from part-time. The following chart summarizes the personnel changes recommended in Fiscal Year 2020:

| Department | Position | Type | FY 2020 Cost (Savings) Includes Benefits | FTE |
|----------------------|---|-----------|--|-------|
| Airport | Line Service Worker | Part-Time | \$ 47,769 | 1.20 |
| Budget | Budget Director | Full-Time | \$ (154,947) | -1.00 |
| Finance and Budget | Director of Finance and Budget | Full-Time | \$ 171,342 | 1.00 |
| Finance and Budget | Budget Manager | Full-Time | \$ 107,999 | 1.00 |
| Finance and Budget | Finance Manager | Full-Time | \$ 107,999 | 1.00 |
| Budget and Finance | Payroll Accountant | Full-Time | \$ 70,965 | 1.00 |
| City Clerk | Clerical Assistant (Limited Term) | Seasonal | \$ 6,579 | 0.50 |
| City Manager | Management Intern (ICMA) | Part-Time | \$ (31,605) | -0.60 |
| City Manager | Management Intern (ICMA) | Full-Time | \$ 26,233 | 1.00 |
| City Manager | Clerical Intern | Seasonal | \$ 3,880 | 0.25 |
| Economic Development | Project Coordinator | Full-Time | \$ (81,322) | -1.00 |
| Economic Development | Assistant Economic Development Director | Full-Time | \$ 95,954 | 1.00 |
| Economic Development | Intern | Seasonal | \$ 7,827 | 0.25 |
| E911 | Public Safety Dispatcher | Full-Time | \$ 25,247 | 1.00 |
| Engineering | Confidential Account Clerk | Part-Time | \$ (56,353) | -1.25 |
| Engineering | Confidential Account Clerk | Full-Time | \$ 53,904 | 1.00 |
| Engineering | I&I Inspector | Part-Time | \$ (1,196) | -0.02 |
| Finance | Finance Director | Full-Time | \$ (125,074) | -1.00 |
| Finance | Assistant Finance Director | Full-time | \$ (110,888) | -1.00 |
| Finance | Payroll Specialist | Part-Time | \$ (46,659) | -0.70 |
| Fire | Firefighter | Full-Time | \$ 68,287 | 1.00 |
| Health Services | Animal Control Officer | Full-Time | \$ 81,322 | 1.00 |
| Health Services | Animal Control Officer | Part-Time | \$ (50,695) | -0.72 |
| Housing | Lead Paint Assistant | Full-Time | \$ 42,096 | 0.62 |
| Housing | Lead Paint Inspector | Full-Time | \$ 92,165 | 1.24 |
| Housing | Lead Paint Supervisor | Full-Time | \$ 40,113 | 0.37 |
| Housing | Resiliency Coordinator | Full-Time | \$ (81,312) | -0.75 |
| Legal Services | Civil Rights Specialist | Full-Time | \$ 77,763 | 1.00 |
| Parks | Laborer | Seasonal | \$ — | 0.05 |
| Police | School Resource Officer | Full-Time | \$ (3,968) | 1.00 |
| Public Information | Applications Specialist | Full-Time | \$ 41,264 | 0.50 |
| Public Information | Communications Specialist | Part-Time | \$ (26,130) | -0.37 |
| Public Information | Communications Specialist | Full-Time | \$ 40,393 | 0.50 |

| Department | Position | Type | FY 2020 Cost (Savings) Includes Benefits | FTE |
|-----------------------------|----------------------------|-----------|--|--------------|
| Multicultural Family Center | Receptionist | Part-Time | \$ 6,995 | 0.48 |
| Multicultural Family Center | Field Supervisor | Seasonal | \$ 2,367 | 0.16 |
| Recreation | Field Supervisor | Seasonal | \$ 1,657 | 0.23 |
| Recreation | Recreation Leader | Seasonal | \$ 866 | 0.24 |
| Recreation | Pre-School Instructor | Seasonal | \$ 3,649 | 0.10 |
| Recreation | Snack Bar Manager | Seasonal | \$ (2,017) | -0.07 |
| Recreation | Concession Worker | Seasonal | \$ (409) | -0.02 |
| Recreation | Dock Worker | Seasonal | \$ (2,185) | -0.09 |
| Recreation | Cashier | Seasonal | \$ (3,398) | -0.14 |
| Transportation Services | Bus Operators | Full-Time | \$ 174,387 | 3.00 |
| Transportation Services | Bus Operators | Part-time | \$ (143,419) | -3.05 |
| Water | Confidential Account Clerk | Full-Time | \$ 56,951 | 1.00 |
| Water | Secretary | Part-Time | \$ (22,923) | -0.50 |
| | FY 2020 Total | | \$ 511,473 | 10.41 |

Looking at the FY 2020 recommended budget, the current budget year (Fiscal Year 2019) and previous budget years (Fiscal Year 2018 and 2017), 46.50 FTE positions have been eliminated:

| Department | Positions Eliminated | Type | FY 2017 Savings (Includes Benefits) | FY 2018 Savings (Includes Benefits) | FY 2019 Savings (Includes Benefits) | FY 2020 Savings (Includes Benefits) | FTE |
|-----------------|-------------------------------|------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------|
| Budget | Budget Director | FT | | | | \$ 154,947 | -1.00 |
| Building | Building Inspector II | PT | | \$ 66,112 | | | -0.75 |
| Building | Building Inspector II | FT | | | \$ 86,938 | | -1.00 |
| CMO | Management Intern (ICMA) | PT | | | | \$ 31,605 | -0.60 |
| ED | Arts Coordinator | PT | | \$ 28,836 | | | -0.50 |
| ED | Project Coordinator | FT | | | | \$ 81,322 | -1.00 |
| Engineering | Limited Term Engineering Tech | FT | \$ 75,126 | \$ 4,900 | | | -1.00 |
| Engineering | Environmental Engineer | FT | \$ 125,359 | | | | -1.00 |
| Engineering | I&I Inspectors | FT | \$ 146,953 | | | | -2.00 |
| Engineering | Confidential Account Clerk | PT | \$ 5,274 | | | | -0.12 |
| Engineering | Engineering Aide NA | Seas | \$ 58,584 | | | | -1.50 |
| Engineering | Engineering Assistant | Seas | \$ 25,808 | | | | -0.50 |
| Engineering | Confidential Account Clerk | PT | | | | \$ 56,353 | -1.25 |
| Engineering | I&I Inspector | PT | | | | \$ 1,196 | -0.02 |
| Finance | Finance Director | FT | | | | \$ 125,074 | -1.00 |
| Finance | Assistant Finance Director | FT | | | | \$ 110,888 | -1.00 |
| Finance | Payroll Specialist | PT | | | | \$ 46,659 | -0.70 |
| Health Services | Animal Control Officer | PT | | | | \$ 50,695 | -0.72 |

| Department | Positions Eliminated | Type | FY 2017 Savings (Includes Benefits) | FY 2018 Savings (Includes Benefits) | FY 2019 Savings (Includes Benefits) | FY 2020 Savings (Includes Benefits) | FTE |
|-------------------------|---------------------------------|------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------|
| Housing | Assisted Housing Supervisor | FT | | \$ 87,011 | | | -1.00 |
| Housing | Lead Paint Supervisor | FT | | | \$ 59,464 | | -0.62 |
| Housing | Lead Paint Inspector | FT | | | \$ 99,050 | | -1.24 |
| Housing | Lead Paint Assistant | FT | | | \$ 45,191 | | -0.62 |
| Housing | Resiliency Coordinator | FT | | | | \$ 81,312 | -0.75 |
| Legal | Assistant City Attorney | FT | | \$ 153,256 | | | -1.00 |
| Parking | Laborer | FT | | \$ 75,243 | \$ 75,140 | | -2.00 |
| Parking | Parking Meter Service Worker | FT | \$ 71,104 | \$ 72,526 | | | -1.00 |
| Parking | Laborer | PT | \$ 37,331 | \$ 38,078 | | | -0.50 |
| Parking | Ramp Cashier | PT | \$ 1,844 | \$ 1,881 | | | -0.05 |
| Parking | Parking Supervisor | FT | | | \$ 95,113 | | -1.00 |
| Parking | Confidential Account Clerk | FT | | | \$ 59,170 | | -1.00 |
| Parking | Parking System Technician | FT | | | \$ 78,903 | | -1.00 |
| Parking | Customer Service Representative | PT | | | \$ 23,602 | | -0.55 |
| Parks | Park Ranger | FT | \$ 76,249 | \$ 77,774 | | | -1.00 |
| Parks | Custodian | PT | \$ 4,696 | \$ 4,790 | | | -0.10 |
| Parks | Laborer | Seas | | | \$ 14,019 | | -0.52 |
| Police | Corporal | FT | | | \$ 112,511 | | -1.00 |
| Public Information | Communications Specialist | PT | | | | \$ 26,130 | -0.37 |
| Public Works | Laborer | Seas | | | \$ 36,105 | | -1.31 |
| Recreation | Custodian | PT | \$ 4,696 | \$ 4,790 | | | -0.10 |
| Recreation | Snack Bar Manager | Seas | | | | \$ 2,017 | -0.07 |
| Recreation | Concession Worker | Seas | | | | \$ 409 | -0.02 |
| Recreation | Dock Worker | Seas | | | | \$ 2,185 | -0.09 |
| Recreation | Cashier | Seas | | | | \$ 3,398 | -0.14 |
| Transit | Confidential Account Clerk | FT | | \$ 62,509 | | | -1.00 |
| Transit | Dispatcher | PT | | \$ 29,571 | \$ 48,966 | | -1.46 |
| Transit | Service Worker | PT | | \$ 41,468 | | | -0.70 |
| Transit | Bus Operator | PT | | | \$ 6,639 | | -0.12 |
| Transit | Assistant Operations Supervisor | PT | | | \$ 54,368 | | -0.75 |
| Transit | Customer Service Representative | PT | | | \$ 23,603 | | -0.55 |
| Transit | Marketing Intern | Seas | | | \$ 15,537 | | -0.50 |
| Transportation Services | Bus Operators | PT | | | | \$ 143,419 | -3.05 |
| W&RRC | Lab Intern | Seas | \$ 4,974 | | | | -0.16 |
| W&RRC | Assistant Manager | FT | | | \$ 86,873 | | -1.00 |

| Department | Positions Eliminated | Type | FY 2017 Savings (Includes Benefits) | FY 2018 Savings (Includes Benefits) | FY 2019 Savings (Includes Benefits) | FY 2020 Savings (Includes Benefits) | FTE |
|-----------------------------------|-------------------------|------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------|
| W&RRC | Plant Operator Grade II | FT | | | \$ 79,663 | | -1.00 |
| W&RRC | Plant Operator Grade IV | FT | | | \$ 85,473 | | -1.00 |
| Water | Plant Manager | FT | | | \$ 125,708 | | -1.00 |
| Water | Plant Operator | FT | | | \$ 74,959 | | -1.00 |
| Water | Secretary | PT | | | | \$ 22,923 | -0.50 |
| Total Positions Eliminated | | | \$ 195,920 | \$ 1,185,923 | \$1,391,895 | \$ 940,532 | -46.50 |

Over a four-year period (Fiscal Year 2017, Fiscal Year 2018, Fiscal Year 2019 and Fiscal Year 2020) the City will have eliminated 46.50 full-time equivalent positions and added 41.77 full-time equivalent positions resulting in -4.73 net change in number of employees over that four-year period.

Since 1981, the City has minimized the number of positions added. If the Fiscal Year 2020 staffing changes are approved, the City will have reduced its full-time workforce by 2.1% since 1981. This was achieved in spite of all the new services that have been added in that time period including staff-intense activities like recycling and combined county-wide public safety dispatching. Also, the number of sworn Police Officer positions has increased by 36 over that time period.

The hiring freeze ended during Fiscal Year 2019 and most of the positions were funded only a partial fiscal year in FY 2019. The additional new costs related to the lifting of the hiring freeze in Fiscal Year 2020 are as follows:

| Department | Position | FY 2020 Cost (Includes Benefits) | FTE |
|--------------------------------------|--|----------------------------------|-------------|
| Human Rights | Full-time Community Engagement Coordinator | \$ 40,886 | 1.00 |
| Human Rights | Full-time Training/Workforce Development | \$ 40,886 | 1.00 |
| Park | Full-time Assistant Horticulturalist | \$ 40,189 | 1.00 |
| Park/Public Works | Full-time Assistant Horticulturalist | \$ 40,189 | 1.00 |
| Park | Full-time Maintenance Worker | \$ 54,140 | 1.00 |
| City Manager's Office | Part-time Management Intern (ICMA) | \$ 16,806 | 0.60 |
| City Manager's Office | Full-time Secretary | \$ 30,124 | 1.00 |
| Information Services | Full-time Help Desk Technical Support | \$ 31,858 | 1.00 |
| Engineering | Full-time Traffic Engineering Assistant | \$ 58,055 | 1.00 |
| Police | Full-time Records Clerk | \$ 29,337 | 1.00 |
| Total Additional FY 2020 Cost | | \$ 382,470 | 9.60 |

Debt

The City will issue \$44,941,848 in new debt in the recommended 5-year CIP, mostly for fire truck and pumper replacements, fire station expansion, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if there is no referendum or the referendum does not pass).

| Project | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|--|------------|--------------|--------------|--------------|------------|--------------|
| East/West Corridor | \$ 450,000 | \$ 150,000 | | | | \$ 600,000 |
| Vehicle Replacement | \$ 372,420 | \$ 426,522 | \$ 187,201 | | | \$ 986,143 |
| Ladder and Pumper Replacement | \$ 291,667 | | \$ 1,557,550 | | \$ 405,200 | \$ 2,254,417 |
| Jackson Park Restrooms | \$ 250,000 | | | | | \$ 250,000 |
| Catfish & Granger Interceptor | \$ 243,000 | \$ 1,251,000 | \$ 1,940,000 | | | \$ 3,434,000 |
| Replace Snow Equipment | \$ 230,000 | | | | | \$ 230,000 |
| Asset Management Plan | \$ 164,000 | \$ 237,000 | \$ 121,000 | | | \$ 522,000 |
| Rehab Runway Lighting | \$ 156,400 | | | | | \$ 156,400 |
| Cedar and Terminal Mains and Lift | \$ 153,000 | \$ 750,000 | \$ 1,416,000 | \$ 2,260,000 | | \$ 4,579,000 |
| Final Clarifier | \$ 130,000 | \$ 130,000 | \$ 130,000 | \$ 130,000 | | \$ 520,000 |
| Track Line Cleaning & Lining | \$ 100,000 | \$ 187,790 | | | | \$ 287,790 |
| GRC Replace Carpet | \$ 88,000 | | | | \$ 120,000 | \$ 208,000 |
| Replace HVAC Fire Headquarters | \$ 80,000 | \$ 168,924 | \$ 344,605 | | | \$ 593,529 |
| CCTV Inspection | \$ 75,000 | \$ 285,000 | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 900,000 |
| Clock Tower Plaza Rehab | \$ 33,000 | \$ 67,000 | | | | \$ 100,000 |
| Central-White 2-Way Conversion Study | \$ 20,000 | | | | | \$ 20,000 |
| Chavenelle Road Rehab | | \$ 2,700,000 | | | | \$ 2,700,000 |
| Development of McFadden Farm | | \$ 2,616,995 | | | | \$ 2,616,995 |
| Sanitary Sewer Ext Existing Developments | | \$ 600,000 | \$ 1,200,000 | | \$ 231,786 | \$ 2,031,786 |
| E 12th and Elm Parking Lot | | \$ 589,000 | | | | \$ 589,000 |
| River Dock Expansion | | \$ 462,500 | | | | \$ 462,500 |
| ABC Building Demo | | \$ 417,000 | | | | \$ 417,000 |
| Federal Building Renovation | | \$ 391,800 | | | | \$ 391,800 |
| Auburn and Custer Sewer | | \$ 316,400 | | | | \$ 316,400 |
| Riverfront Leasehold Improvements | | \$ 301,700 | | | | \$ 301,700 |
| Stone Retaining Walls - Lowell St | | \$ 290,400 | | | | \$ 290,400 |
| Jackson Park Amenities | | \$ 250,000 | | | | \$ 250,000 |
| General Ledger Software | | \$ 250,000 | \$ 750,000 | | | \$ 1,000,000 |
| Central Avenue Corridor Initiative | | \$ 240,000 | | | | \$ 240,000 |
| Heeb Street | | \$ 230,000 | | | | \$ 230,000 |

| Project | FY 2020 | FY 2121 | FY 2022 | FY 2023 | FY 2024 | Total |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Entrance Sign Regrading and Lighting | | \$ 216,138 | | | | \$ 216,138 |
| Center Place Alley Sewer Rehab | | \$ 110,000 | \$ 300,000 | | | \$ 410,000 |
| Central Streetscape Implementation | | \$ 100,500 | | | | \$ 100,500 |
| Hempstead Sanitary Sewer | | \$ 30,000 | \$ 250,000 | | | \$ 280,000 |
| Street Light Installation | | \$ 12,000 | | | \$ 150,000 | \$ 162,000 |
| Five Flags Improvements | | | | | \$ 4,800,000 | \$ 4,800,000 |
| Fire Station Expansion Relocation | | | | \$ 806,000 | \$ 3,131,400 | \$ 3,937,400 |
| Locust St Ramp Rebuild | | | | | \$ 3,000,000 | \$ 3,000,000 |
| Southfork Interceptor Sewer | | | | \$ 34,181 | \$ 533,819 | \$ 568,000 |
| 7th Street Extension to Pine | | | | | \$ 400,000 | \$ 400,000 |
| Cooper Place and Maiden Lane Sewer | | | | \$ 30,000 | \$ 300,000 | \$ 330,000 |
| Phosphorus Removal | | | | | \$ 300,000 | \$ 300,000 |
| Arena Roof A/C Replacement | | | | | \$ 225,000 | \$ 225,000 |
| Rehab Taxiway A | | | | \$ 525,000 | | \$ 525,000 |
| Twin Ridge Lagoon Abandonment | | | \$ 465,000 | | | \$ 465,000 |
| Perry & Bradley St Force Main Improv | | | | \$ 260,000 | | \$ 260,000 |
| High Strength Storage | | | \$ 522,155 | \$ 961,795 | | \$ 1,483,950 |
| Total New Debt | \$ 2,836,487 | \$13,777,669 | \$ 9,363,511 | \$ 5,186,976 | \$13,777,205 | \$ 44,941,848 |

In addition, the City will access \$18,868,490 of previously issued state revolving fund loans as the related capital improvement projects progress. The draw down on these previously issued loans is as follows:

| Project | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|---|----------------------|---------------------|---------------------|-------------|-------------|---------------------|
| Sanitary Kerper Boulevard SRF | \$ 1,390,000 | | | | | \$ 1,390,000 |
| Stormwater Upper Bee Branch & Sponsor SRF | \$ 247,668 | \$ 247,664 | | | | \$ 495,332 |
| Stormwater Flood Mitigation Project SRF | \$ 9,000,000 | \$ 1,820,958 | | | | \$10,820,958 |
| Water Roosevelt Water Tower SRF | \$ 2,982,200 | | | | | \$ 2,982,200 |
| Water CIWA Purchase & Improvements | \$ 1,090,000 | \$ 1,060,000 | \$ 1,030,000 | | | \$ 3,180,000 |
| Total Draw Downs | \$ 14,709,868 | \$ 3,128,622 | \$ 1,030,000 | \$ — | \$ — | \$18,868,490 |

The City will retire \$91,675,928 of existing debt over the next five-years (FY20-FY24). The following chart shows the net reduction of debt from Fiscal Year 2020 - Fiscal Year 2024:

| Project | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|----------------------------------|------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| New Debt | \$ 2,836,487 | \$ 13,777,669 | \$ 9,363,511 | \$ 5,186,976 | \$ 13,777,205 | \$ 44,941,848 |
| Previously Issued SRF Draw Downs | \$ 14,709,868 | \$ 3,128,622 | \$ 1,030,000 | \$ — | \$ — | \$ 18,868,490 |
| Retired Debt | -\$17,618,998 | -\$18,014,968 | -\$17,320,037 | -\$18,868,537 | -\$19,853,388 | -\$91,675,928 |
| Net Debt Reduction | -\$72,643 | -\$1,108,677 | -\$6,926,526 | -\$13,681,561 | -\$6,076,183 | -\$27,865,590 |

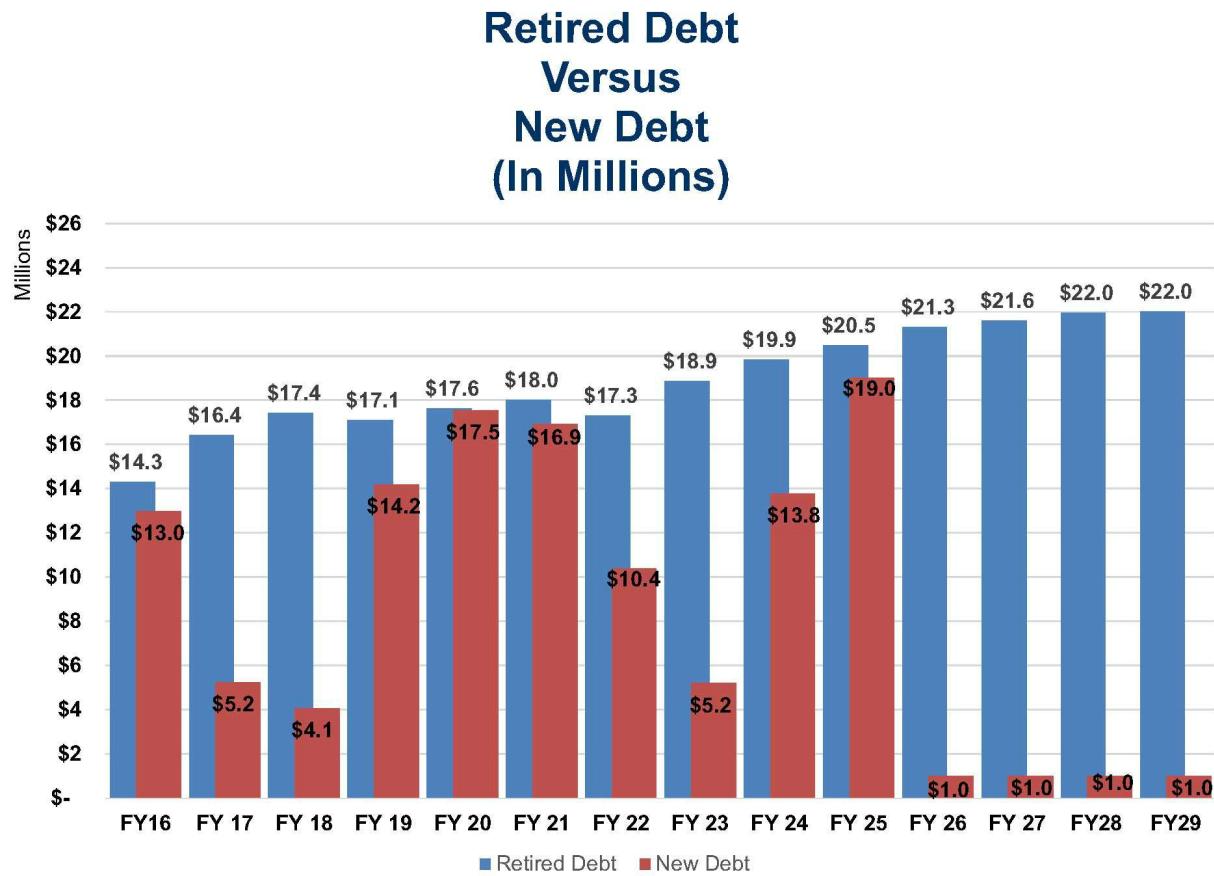
Outstanding General Obligation (G.O.) debt on June 30, 2020 is projected to be \$116,425,803 (51.14% of the statutory debt limit), **leaving an available debt capacity of \$111,235,671 (48.86%)**. In Fiscal Year 2016, the City was at 86.13% of statutory debt limit, so **51.14% in Fiscal Year 2020 is a 34.99% decrease in use of the statutory debt limit**.

The City also has debt that is not subject to the statutory debt limit, such as revenue bonds. Outstanding revenue bonds payable by water, sewer, parking and stormwater fees, will have a balance of \$150,450,197 on June 30, 2020 .

The total City indebtedness as of June 30, 2020, is projected to be \$266,876,000 (51.14% of statutory debt limit). The total City indebtedness as of June 30, 2016, was \$295,477,641 (86.13% of statutory debt limit). **The City is projected to have \$28,601,641 less in debt as of June 30, 2020.**

The combination of reduced debt and increased utility rates partially reflects the movement to a more "pay as you go" strategy, which could lead to larger tax and fee increases than with the use of debt.

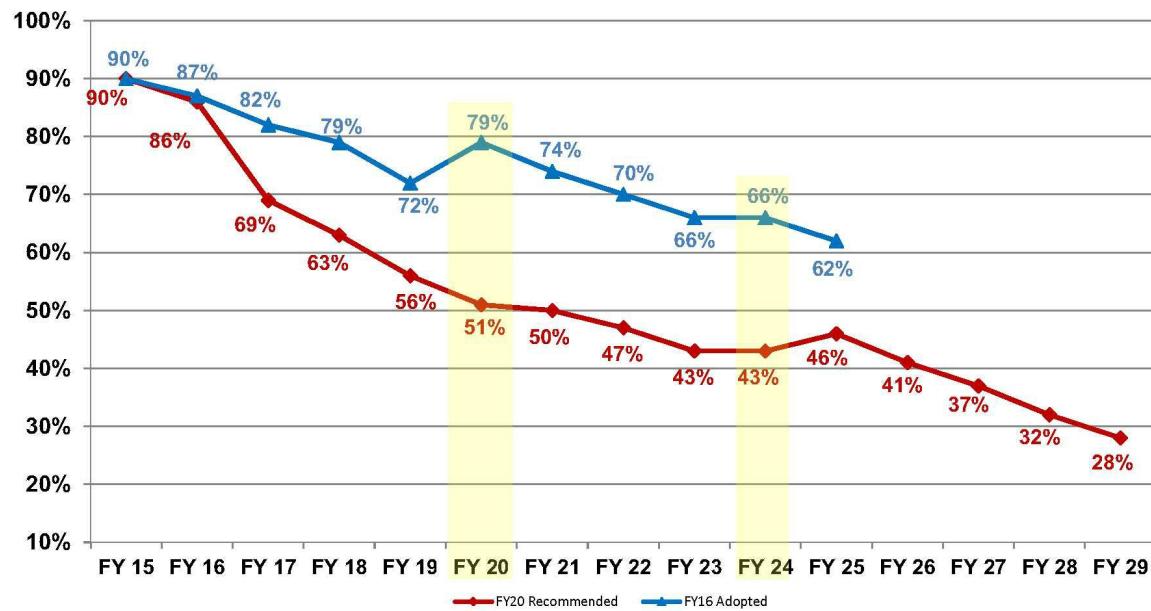
The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:



In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. This recommendation achieves that target throughout the 5-year CIP. I am pleased to report the recommendation will substantially beat overall debt reduction targets over the next five-and ten-year periods.

You can see that the Mayor and City Council have significantly impacted the City's use of the statutory debt limit established by the State of Iowa. In Fiscal Year 2015, the City of Dubuque used 90% of the statutory debt limit. In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2020, the use of the statutory debt limit would be 51%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2024, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2029 show the City of Dubuque at 28% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

**Statutory Debt Limit Used
(as of June 30th)**

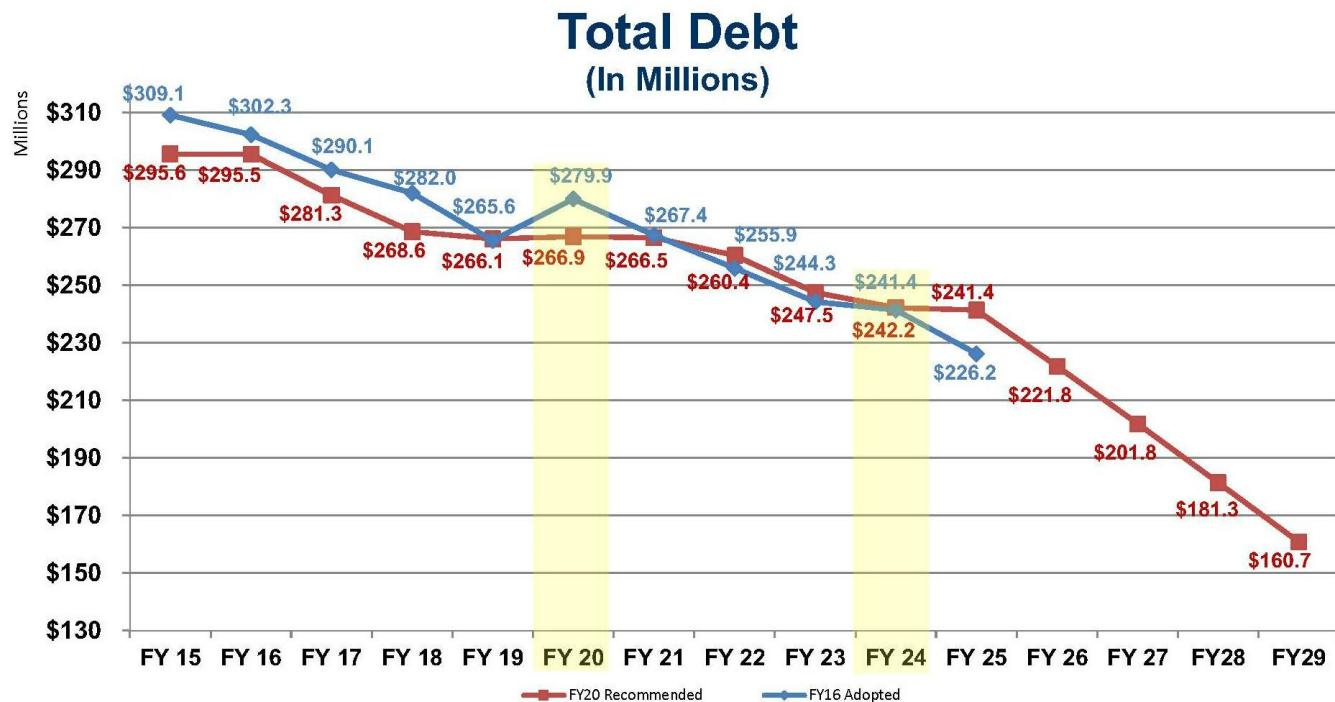


The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2020 compared to the other cities in Iowa for Fiscal Year 2018 with a population over 50,000:

Fiscal Year 2018 Legal Debt Limit Comparison for Eleven Largest Iowa Cities

| Rank | City | Legal Debt Limit (5%) | Statutory Debt Outstanding | Percentage of Legal Debt Limit Utilized |
|------|-----------------------|-----------------------|----------------------------|---|
| 11 | Des Moines | \$ 569,816,717 | \$ 416,130,930 | 73.03% |
| 10 | Sioux City | \$ 213,569,727 | \$ 144,100,000 | 67.47% |
| 9 | Davenport | \$ 330,626,114 | \$ 211,165,000 | 63.87% |
| 8 | Waterloo | \$ 191,406,282 | \$ 108,225,490 | 56.54% |
| 7 | Cedar Rapids | \$ 518,039,169 | \$ 271,585,000 | 52.43% |
| 6 | Ankeny | \$ 245,580,138 | \$ 126,830,000 | 51.65% |
| 5 | W. Des Moines | \$ 359,449,675 | \$ 184,720,000 | 51.39% |
| 4 | Dubuque (FY20) | \$ 227,661,474 | \$ 116,425,803 | 51.14% |
| | Dubuque (FY24) | \$ 246,428,101 | \$ 105,406,783 | 42.77% |
| 3 | Ames | \$ 209,227,522 | \$ 65,480,000 | 31.30% |
| 2 | Council Bluffs | \$ 241,950,558 | \$ 68,725,096 | 28.40% |
| | Dubuque (FY29) | \$ 272,076,536 | \$ 76,004,423 | 27.93% |
| 1 | Iowa City | \$ 274,723,837 | \$ 66,945,000 | 24.37% |

By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$242.2 million (43% of the statutory debt limit) and the projection is to be at \$161 million (28% of statutory debt limit) within 10 years.

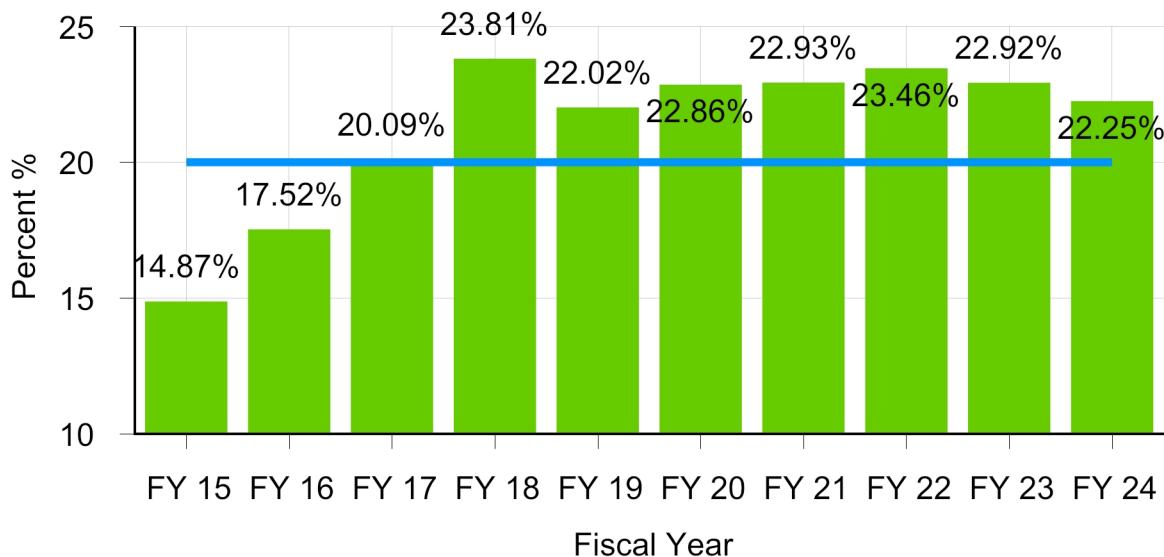


General Fund Reserve

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. Moody's Investor Service recommends a 20% General Fund Operating Reserve for "AA" rated cities. In May 2015, Moody's Investors Service downgraded Dubuque's general obligation bond rating from Aa2 to Aa3, but removed the negative future outlook. This followed two bond rating upgrades in 2003 and 2010, and one bond rating downgrade in 2014. In announcing the bond rating downgrade, Moody's noted the City's general fund balance/reserve declined.

| Fiscal Year | Fund Reserve (As percent of General Fund revenues) | Reason for change from previous Fiscal Year |
|-------------|---|---|
| FY 2015 | 14.87% | Unchanged |
| FY 2016 | 17.52% | Increase due to capital projects not expended before the end of the FY and increase in general fund revenue |
| FY 2017 | 20.09% | Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve |
| FY 2018 | 23.81% | Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve |
| FY 2019 | 22.02% | Decrease due to planned capital expenditures |
| FY 2020 | 22.86% | Increase due to additional contribution |

Fund Reserve as a Percent of General Fund Revenue



The City of Dubuque has historically adopted a general fund reserve policy as part of the Fiscal and Budget Policy Guidelines which is adopted each year as part of the budget process. During Fiscal Year 2013, the City adopted a formal Fund Reserve Policy which states the City may continue to add to the General Fund minimum balance of 10% when additional funds are available until 20% of Net General Fund Operating Cost is reached.

After all planned expenditures plus an additional \$1,700,000 added to the fund balance in FY 2019, the City of Dubuque will have a general fund reserve of 19.76 percent of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy or 22.02 percent of general fund revenues as computed by the methodology used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$11,384,325 on June 30, 2019.

The intent is to increase the General Fund working balance or operating reserve by \$1,000,000 in Fiscal Year 2020. In subsequent years, the City will add to the operating reserve until 20% is maintained consistently. **In Fiscal Year 2017, the City had projected reaching this consistent and sustainable 20% reserve level in Fiscal Year 2022. This 20% level was actually reached in Fiscal Year 2017, five years ahead of schedule.**

The reserve will increase by \$2,800,000 (20.3%) from Fiscal Year 2019 - Fiscal Year 2024.

| | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contribution | \$1,050,000 | \$1,700,000 | \$1,000,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| City's Spendable General Fund Cash Reserve Fund Balance | \$16,460,491 | \$15,485,326 | \$16,185,326 | \$16,285,326 | \$16,385,326 | \$16,485,326 | \$16,585,326 |
| % of Projected Revenue (Moody's) | 23.81% | 22.02% | 22.86% | 22.93% | 23.46% | 22.92% | 22.25% |

In October 2016, Moody's Investors Service upgraded the rating on \$18 million in City of Dubuque bonds issued to support the Bee Branch Watershed Flood Mitigation Project from A3 to A2.

State Revolving Fund Sponsorship Projects and Green Project Loans

The City uses State Revolving Fund (SRF) loans for water and sanitary sewer projects whenever possible because of the **very low annual interest rate of 1.75% with an annual servicing fee of 0.25%.**

In 2009, legislation was passed in Iowa that allows water utilities that issue debt through the Clean Water State Revolving Fund Program to sponsor and help finance other water quality improvement (CWSRF) projects within or outside its service limits. This new funding mechanism, called Water Resource Restoration Sponsored Projects, will provide cities, counties, local watershed organizations, watershed management authorities, county conservation boards, and soil and water conservation districts a funding source to construct improvements throughout a watershed that keep sediment, nutrients, chemicals and other pollutants out of streams and lakes.

Repayment of a standard Clean Water SRF (CWSRF) loan includes the repayment of the original loan amount, the principal, and the cost to finance the loan, interest and fees. On a CWSRF loan with a sponsored project, the financing costs are reduced by the amount of the cost of the sponsored project improvements. Figure 1 shows a comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project. As shown, the total cost to the utility (the total of loan repayments) remains unchanged as the cost of funding for the sponsorship project is offset by a reduction in loan financing costs. In essence, two water quality projects are completed for the price of one.

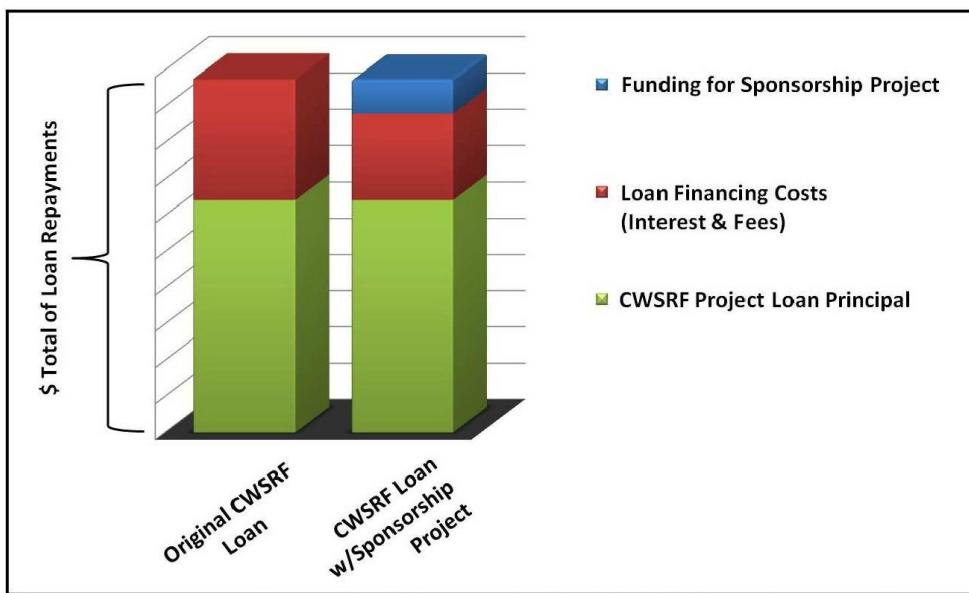


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

After three years of the State of Iowa being unsuccessful in completing one of these modified loans, the City of Dubuque had the first successful application for the state when, in April 2013, the City was awarded \$9.4 million of the interest paid on the Water and Resource Recovery Center to be used to reconstruct over 70 Green Alleys in the Bee Branch Watershed. The principal for the Water & Resource Recovery Center Upgrade was increased from \$64,885,000 to \$75,145,579 and the interest rate plus annual servicing fee was decreased from 3.25% to 2.00% to add the Green Alley sponsorship project. This reduction allowed for increased proceeds **and resulted in a true interest cost of 1.96% and gross borrowing savings of \$11.4 million.**

The Fiscal Years 2010, 2011, and 2012 State Revolving Fund capitalization grants included requirements for certain percentages of the funds to be allocated for green projects. Each green infrastructure project receives a portion of loan forgiveness not to exceed 30%. In June 2015, the City of Dubuque Upper Bee Branch Creek Restoration Project (Upper Bee Branch Project) qualified for a Green Project Loan from the CWSRF Program in the amount of \$29,541,000. The loan includes a "principal forgiveness" provision. The amount of the loan to be forgiven is 20% of the total loan disbursements made under the loan agreement. **The amount of the loan to be forgiven when the project is completed is estimated to be \$5,908,200. The actual true interest cost for total funds received was not the 2.00% borrowing rate (1.75% interest and 0.25% administrative fee), but just 0.07% after reflecting the receipt of interest free funds (forgiven portion).**

Then, in August 2017, the City was awarded \$1.4 million in funding for improvements with the Catfish Creek Watershed through the State of Iowa Water Resource Restoration Sponsored Project program as part of the City's State Revolving Fund loan for the Upper Bee Branch Creek Restoration Project. The funding for the \$1.4 million in improvements will come from the interest payments on the City's Upper Bee Branch SRF loan. The Upper Bee Branch Creek SRF loan principal was increased to \$30,941,000 and the interest rate plus the annual servicing fee was reduced from 2.00% to 1.43%. **On a gross basis, the borrowing costs for the new loan were \$1.38 million less than the original loan.**

City Utilities

The water rate increase recommendation is 5.00%, the sanitary sewer rate increase recommendation is 4.50%, and the solid waste collection rate increase recommendation is 1.63%. The City Council previously approved a 6.83% stormwater rate increase for Fiscal Year 2020 and this recommendation does not change that amount.

The following are the utility rate comparisons for other cities in the State of Iowa:

RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

| Rank | City | Water Rate (6,000 Gallons/ residence avg.) |
|----------|-------------------------|--|
| 7 | West Des Moines (FY 20) | \$34.78 |
| 6 | Des Moines (FY 20) | \$32.71 |
| 5 | Iowa City (FY 19) | \$31.69 |
| 4 | Ames (FY 20) | \$31.17 |
| 3 | Dubuque (FY 20) | \$30.74 |
| 2 | Council Bluffs (FY 20) | \$29.60 |
| 1 | Cedar Rapids (FY 19) | \$28.77 |
| | Average w/o Dubuque | \$31.45 |

Dubuque's water is some of the best in the world! The highest rate (West Des Moines (FY 20)) is 13.14% higher than Dubuque's rate, and the average is 2.32% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

| Rank | City | Sanitary Sewer Rate (Based on 6,000 Gallons/month) |
|----------|---------------------|---|
| 11 | Ankeny | \$61.66 |
| 10 | Davenport | \$56.52 |
| 9 | Des Moines | \$49.28 |
| 8 | Dubuque | \$42.24 |
| 7 | West Des Moines | \$39.89 |
| 6 | Iowa City | \$36.17 |
| 5 | Ames | \$33.65 |
| 4 | Sioux City | \$33.04 |
| 3 | Cedar Rapids | \$32.43 |
| 2 | Waterloo | \$28.40 |
| 1 | Council Bluffs | \$22.94 |
| | Average w/o Dubuque | \$39.40 |

The highest rate (Ankeny) is 45.98% higher than Dubuque's rate, and the average is 6.73% lower than Dubuque.

Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

| Rank | City | Solid Waste Monthly Rate |
|----------|---------------------|--------------------------|
| 11 | Ames | \$26.25 |
| 10 | Cedar Rapids | \$22.53 |
| 9 | Council Bluffs | \$18.00 |
| 8 | Iowa City | \$17.10 |
| 7 | Sioux City | \$16.30 |
| 6 | Ankeny | \$16.25 |
| 5 | Dubuque | \$15.61 |
| 4 | Des Moines | \$13.20 |
| 3 | Davenport | \$12.64 |
| 2 | Waterloo | \$12.00 |
| 1 | West Des Moines | \$10.55 |
| | Average w/o Dubuque | \$16.48 |

The highest rate (Ames) is 68.16% higher than Dubuque's rate, and the average is 5.59% higher than Dubuque.

Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

| Rank | City | Stormwater Rate |
|----------|---------------------|-----------------|
| 10 | Des Moines | \$13.44 |
| 9 | Dubuque | \$8.29 |
| 8 | Cedar Rapids | \$6.12 |
| 7 | Ankeny | \$5.50 |
| 6 | West Des Moines | \$5.45 |
| 5 | Iowa City | \$5.00 |
| 4 | Ames | \$4.95 |
| 3 | Sioux City | \$2.80 |
| 2 | Davenport | \$2.80 |
| 1 | Waterloo | \$2.75 |
| | Average w/o Dubuque | \$5.42 |

The highest rate (Des Moines) is 62.12% higher than Dubuque's rate, and the average is 34.58% lower than Dubuque.

Improvement Packages

There were 142 improvement level decision packages requested in Fiscal Year 2020, of which 116 are being recommended for funding. The recurring general fund expenditures total \$830,923 and will also impact future budget years. The non-recurring general fund expenditures total \$442,051. The remaining improvement packages recommended for funding from non-property tax support total \$304,768.

State-Funded Backfill on Commercial and Industrial Property Tax

Commercial and Industrial property taxpayers previously were taxed at 100% of assessed value; however, due to property tax reform legislation in Fiscal Year 2013, a 95% rollback factor was applied in Fiscal Year 2015 and a 90% rollback factor will be applied in Fiscal Year 2016 and each year beyond. The State of Iowa committed to backfill the loss in property tax revenue from the rollback and the backfill 100% in Fiscal Year 2015 through Fiscal Year 2017 and then the backfill was capped at the Fiscal Year 2017 level in Fiscal Year 2018 and beyond. **The Fiscal Year 2020 State backfill for property tax is estimated to be \$1,032,700.**

Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the City's budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key State legislators have been quoted in the media as casting doubt on the reimbursements continuing. In addition, the State's previous budget shortfall and need to replenish general fund reserves could cause legislators to reduce or eliminate the backfill in a special legislative session. **The projected City budgets beginning in FY 2021 show a \$206,540 reduction in the State Backfill payments each year over a five-year period.**

The projected reduction of State backfill revenue to the general fund is as follows:

| Fiscal Year | State Backfill Reduction | |
|-------------|--------------------------|-----------|
| 2021 | \$ | 206,540 |
| 2022 | \$ | 206,540 |
| 2023 | \$ | 206,540 |
| 2024 | \$ | 206,540 |
| 2025 | \$ | 206,540 |
| Total | \$ | 1,032,700 |

In the Tax Increment Financing (TIF) Economic Development and Slum and Blight Urban Renewal Districts in each of the five fiscal years in this budget recommendation, there is some built-in protection against the possibility that, at some point in time, the State of Iowa might stop funding the property tax reform backfill payments. In these TIF areas, the City allocating backfill in Fiscal Year 2021 and beyond. Each year the State funds the backfill will give the City greater resources to accomplish the intended goals of the TIF district that can be carried into the next budget year. There are numerous unfunded needs.

Local Option Sales Tax

The City is beginning to see stagnation in local option sales tax revenues. Sales tax receipts are projected to increase 1 percent over the revised FY 2019 budget (+\$45,169). This follows a 4.36% decrease in FY 2017 and 2.78% decrease in FY 2018. The estimates received from the State of Iowa show a 4.35% decrease in the first two payments estimated for FY 2020 as compared to the first two payments budgeted for FY 2019. The following chart shows the past four years of actual sales tax funds and projected FY 2020:

| Sales Tax Funds | FY16 | FY17 | FY18 | FY19 Revised | FY20 Recomm'd |
|---------------------|----------------|---------------|---------------|---------------|---------------|
| PY Quarter 4 (Half) | \$818,018 | \$748,170 | \$748,108 | \$732,174 | \$700,311 |
| Quarter 1 | \$1,102,922 | \$1,112,755 | \$1,080,294 | \$1,066,816 | \$1,098,820 |
| Quarter 2 | \$1,136,167 | \$1,146,296 | \$1,109,978 | \$1,098,596 | \$1,131,553 |
| Quarter 3 | \$960,705 | \$960,626 | \$939,923 | \$954,021 | \$982,642 |
| Quarter 4 (Half) | \$374,085 | \$374,054 | \$366,087 | \$371,578 | \$382,726 |
| Reconciliation | \$255,657 | \$103,185 | \$77,018 | \$217,699 | \$190,000 |
| Total | \$4,647,554 | \$4,445,085 | \$4,321,408 | \$4,440,884 | \$4,486,053 |
| % Change | +10.10% | -4.36% | -2.78% | +2.76% | +1.00% |

While it is easy to blame this on e-commerce (ex: Amazon.com), and that certainly is having an impact, it cannot be forgotten that in March 2016 the State of Iowa amended the sales and use tax exemption provided by Iowa Code Sec. 423.3(47) for items used by manufacturers to specifically exempt qualifying “replacement parts” and “supplies.” While we cannot quantify this because the State does not provide sales information, the impact has probably been substantial. Effective July 1, 2018, the State eliminated the sales tax on potable water and replaced it with a water excise tax which is a loss of revenue of \$132,000 per year.

Gaming Revenue

Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$85,928 from \$4,901,176 in FY 2019 to \$4,987,104 in FY 2020 based on revised projections from the DRA. This follows a \$45,165 increase from budget in FY 2019 and a \$159,046 decrease from budget in FY 2018.

In Calendar Year 2018, gross gaming revenues at the Q Casino is up 4% and the Diamond Jo is up 1%. Overall, the Dubuque gaming market is up 2.2% for Calendar Year 2018. Q Casino's increase is due to the hotel renovation, new restaurant (Farmhouse), and new gaming product and entertainment mix. The DRA has projected a 1% increase in gross gaming revenue for Calendar Year 2019.

The State of Illinois passed a Video Gaming Act on July 13, 2009 that legalized the use of Video Gaming Terminals in liquor licensed establishments including bars, restaurants, truck stops and certain fraternal and veterans' organizations. In the part of Illinois that affects the Dubuque market, the first year of operation of video gaming terminals generated \$1 million in revenue monthly. The use of video gaming terminals has now grown to \$9.4 million monthly for the five counties closest to Dubuque and in a direct line with Rockford, IL, which has limited revenue to the gaming market in Dubuque. The Q Casino and Diamond Jo Casino average monthly revenue is \$10.8 million. The number VGT machines have increased by 84% since 2013. The five counties in Illinois had 1037

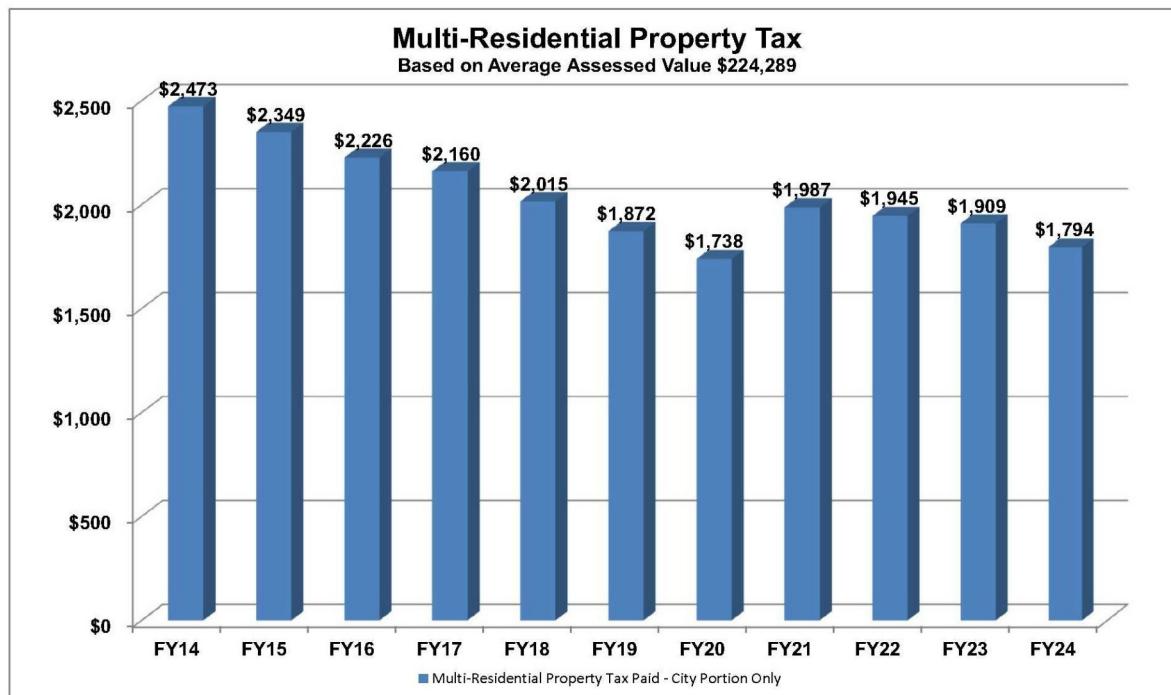
machines in 2013 and currently have 1906 machines. Currently, Q Casino has 833 Slot Machines and Diamond Jo has 916 for a total of 1,749 or 9% less. This is a similar impact of building approximately two more casinos halfway between Dubuque and Rockford.

Multi-Residential Property Tax Classification

Beginning in Fiscal Year 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with three or more units. Rental properties of two units were already classified as residential property. The State of Iowa will not backfill property tax loss from the rollback on multi-residential property. The rollback will occur as follows:

| Fiscal Year | Rollback % | Annual Loss of Tax Revenue |
|--------------|------------|----------------------------|
| 2017 | 86.25% | \$331,239 |
| 2018 | 82.50% | \$472,127 |
| 2019 | 78.75% | \$576,503 |
| 2020 | 75.00% | \$690,766 |
| 2021 | 71.25% | \$1,343,477 |
| 2022 | 67.50% | \$1,205,053 |
| 2023 | 63.75% | \$1,292,051 |
| 2024 | 56.92% | \$1,482,348 |
| Total | | \$7,393,564 |

This annual loss in tax revenue of \$690,766 in Fiscal Year 2020 and \$1,482,348 from multi-residential property when fully implemented in Fiscal Year 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$7,393,564 in total, meaning multi-residential rental property owners will have paid that much less in property taxes. Fiscal Year 2021 shows a revenue increase from FY 2020 because of an expected reassessment of values based on sales records. If this is not done the State of Iowa will issue an equalization order.



Health Insurance

The City portion of city employee health insurance expense is projected to decrease from \$1,193 per month per contract to \$921 per month per contract or a 23% reduction (based on 562 contracts) in Fiscal Year 2020 (General Fund savings of \$1,266,501). The City of Dubuque is self-insured and actual expenses are paid each year with the City only having stop-loss coverage for major claims. Estimates for Fiscal Years 2021-2023 have been increased by 5.62% per year.

The City went out for bid for a third-party administrator in FY 2017 and the estimated savings have been exceeded from the new contract and actual claims paid. In addition, the Firefighters Collective Bargaining Group began paying an increased employee health care premium sharing from 10% to 15% on July 1, 2018 matching all other City employees (except the Police Collective Bargaining Group). During FY 2018, the City went out for bid for benefit provider for the prescription drug plan and there is an estimated \$243,808 in savings resulting from the bid award.

The following chart demonstrates the health plan cost savings due to a new third party administrator (TPA) for the health plan and a new pharmacy coalition:

| Fiscal Year | Without TPA RFP | | With Wellmark and New Pharmacy Coalition | |
|---|----------------------------|----------|--|----------|
| | Amount | % Change | Amount | % Change |
| 2016 Actual | \$ 9,622,297 | | | |
| 2017 Actual | \$ 11,080,429 | 15.15% | | |
| 2018 Projected | \$ 11,780,712 | 6.32% | \$ 8,928,974 | -19.42% |
| 2019 Projected | \$ 12,525,253 | 6.32% | \$ 8,357,073 | -29.06% |
| 2020 Projected | \$ 13,316,849 | 6.32% | \$ 8,794,727 | -29.78% |
| | \$13,316,849 | | | |
| | \$8,794,727 | | | |
| FY20 Savings due to new TPA and Pharmacy Coalition | | | | |
| | <u>-\$4,522,122</u> | | | |

With Wellmark as the new third party administrator, FY 2018 actual savings was \$2,151,455 (19.42%) as compared to FY17 actual. The projected savings budgeted in FY 2018 was \$897,443. The actual health plan savings in Fiscal Year 2018 exceeded the budget by \$1,254,012, which increased the health insurance reserve. In FY 2019, the City projects a reduction in health costs (through December 2018 experience) of \$571,901 (6.4%) from FY 2018 actual. The reduction in health costs in Fiscal Year 2018 and the continued reduction in Fiscal Year 2019 allowed the City to reduce the City portion of city employee health insurance expense from \$1,193 per month per contract in Fiscal Year 2019 to \$921 per month per contract in Fiscal Year 2020, a 23% reduction (based on 562 contracts) in Fiscal Year 2020 (General Fund savings of \$1,266,501).

Housing Tax Increment Financing

Dubuque's four Housing Tax Increment Financing (TIF) Districts (Timber-Hyrst, English Ridge, South Pointe, and Rustic Point) will generate an estimated \$11.0 million from Fiscal Year 2018 - 2024, with at least 37.9% (\$5.1 million) going to affordable housing needs, mainly through the CHANGE

program in partnership with groups like Community Housing Initiative, True North Development Corporation, and the HEART Program.

The successful use of Housing TIFs to create incentives for more residential development is important to encourage population growth in the city limits and increase assessed values. It is also important as the Dubuque Community School District is experiencing the fifth consecutive year of declining enrollment and, at 10,430 students, is 304 (2.8%) less than the near term peak year of 10,734 in school year 2006/2007.

Council Priorities and Individual Projects

Dubuque city government is progressive and financially sound with residents receiving value for their tax dollars and achieving goals through partnerships. The City of Dubuque government's mission is to deliver excellent municipal services that support urban living; contribute to an equitable, sustainable city; plan for the community's future; and facilitate access to critical human infrastructure.

Central Avenue Corridor Revitalization: Streetscape and Business Development

The Central Avenue Corridor Initiative is focused on the Central Avenue Corridor from 14th to 22nd Street. The corridor features a wide variety of historic buildings offering commercial and retail opportunities on the ground floor and residential spaces on upper floors. The goal of the initiative is the economic revitalization of the corridor through community engagement, educational outreach, and community-informed streetscape and design. In FY 2019, the City Council awarded a contract through the Building Services Department to inventory the condition of all the downtown commercial buildings including this section.

The FY 2020 CIP includes funding for the Central Avenue Corridor Initiative (\$240,000 in FY 2021 and \$40,000 in FY 2022). A secondary capital improvement project for the Central Avenue Corridor is the Central Avenue Streetscape Master Plan Implementation and is funded in FY 2020 - 2022 (\$100,000 in FY 2020; \$120,000 in FY 2022; and \$20,000 in FY 2022). In addition, the City is funding the Downtown Rehabilitation Grant Program (\$100,000 in FY 2020, \$70,000 in FY 2021 and FY 2022, \$60,000 in FY 2023, and \$50,000 in FY 2024).

Community-Wide Solar (Renewable Energy) Strategy

A community-wide strategy that seeks to advance renewable energy adoption was undertaken in 2017; solar installations at residential, commercial, and utility scales were specifically targeted. The work builds on recommendations implemented through the Iowa Economic Development Authority's Rooftop Solar technical assistance in 2016, which aimed to reduce the soft costs of solar installations. Solar arrays were installed on the rooftops of five of Dubuque's six fire stations. Combined, the stations will avoid emitting approximately 3,740 tons of carbon dioxide over the life of the panels, or the equivalent of the annual electric use of 425 homes.

Alliant Energy funded and completed construction of "solar gardens" at two sites in Dubuque to form the largest solar development in the state of Iowa. This project was conducted in collaboration with the City of Dubuque and Greater Dubuque Development Corporation. Over 15,000 solar panels were installed on 21 acres of City-owned property north of Humke Road in Dubuque Industrial Center West. Over 3,500 solar panels were installed on six acres owned by A.Y. McDonald Mfg. Co.

along U.S. 61/151, near the 16th Street detention basin. In 2018, the project was awarded the EPA National Notable Achievement Award.

In 2019, the 50% by 2030 Community Climate Action & Resiliency Plan will be updated with mitigation and adaptation strategies to meet the community-wide goal. An Energy Strategy that includes efficiency and renewables, and analyzes both through an equity lens, will be incorporated into the Plan. Building on existing partnerships, data regarding energy use in municipal facilities will be analyzed in order to prioritize additional solar installations. Policies and existing funding sources will be examined in order to identify opportunities to incent and/or require energy efficiency and renewable energy improvements in existing buildings and new construction.

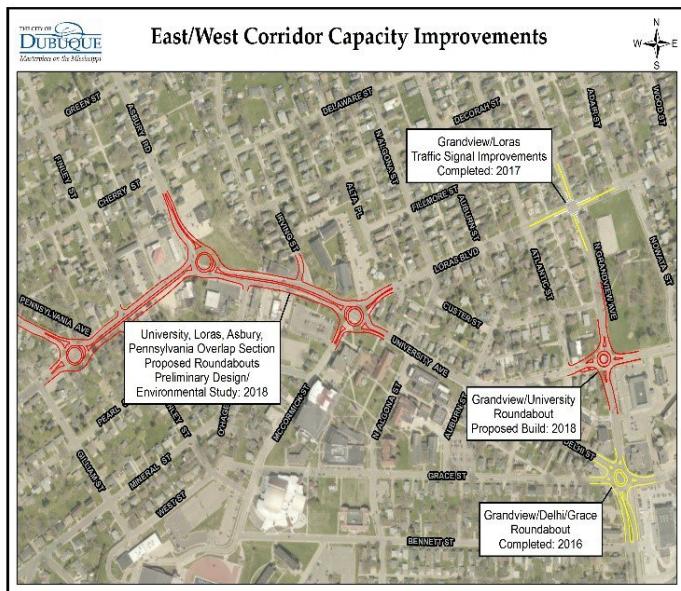
The FY 2020 CIP includes funding for the Downtown Non-Profit Weatherization Assistance to assist non-profits in the Greater Downtown TIF area to make energy efficiency improvements to their buildings, including weatherization measures, HVAC system upgrades, access alternative energy sources, and other work to decrease their utility bills.

East-West Corridor Study: Implementation

The US Highway 20 corridor is the primary east-west route in the City of Dubuque and future traffic volume projections indicate US Highway 20 alone will not provide sufficient capacity for east-west travel in the City. Capacity along alternate east-west corridors will need to be improved to provide connectivity between the western growth areas and the downtown urban core. In February 2012, the City Council formally adopted the East-West Corridor Connectivity Study and directed City staff to begin implementation plans. The study included recommended improvements supporting complete streets concepts, multi-modal transportation, vehicle, pedestrian, bicycle, and recreational improvements. In 2016, the Grandview Ave. and Delhi Street intersection was converted to a roundabout. After an intensive community engagement and education process, the conversion has decreased delay times and has been met with overwhelmingly positive support.

In August 2017, the City Council listed the East - West Corridor Capacity Improvement Implementation as a “Top-Priority” in its 2017-2019 Goals and Priorities. In an effort to advance this top priority, the City has already completed the following improvements:

| Project | Year | Cost |
|-----------------------------------|-------------|---------------------|
| Property Acquisition | 2016 | \$ 853,300 |
| Grandview - Delhi Roundabout | 2016 | \$ 827,000 |
| Loras - Grandview Traffic Signals | 2017 | \$ 370,300 |
| University - Grandview Roundabout | 2018 | \$ 1,200,000 |
| Total Improvements To-Date | | \$ 3,250,300 |



In July 2018, the City applied for an \$18.1 million U.S. Department of Transportation Better Utilizing Investments to Leverage Development (BUILD) grant request to assist in funding both multi-modal and capacity improvements within the identified East-West Corridors. Staff was notified in December 2018 that the City was not selected to receive a BUILD grant.

Following the BUILD grant announcement, the City has an opportunity to move forward and advance the development of East-West Corridor Capacity Improvements utilizing the new Iowa DOT Federal Aid SWAP Policy. Effective October 2018, the new Federal Aid SWAP Policy allows federal funds normally allocated to cities or counties to be replaced with State of Iowa Primary Road funds on a dollar-for-dollar basis. The goal of the new policy is to increase efficiencies and help local governments reduce the level federal oversight, regulations and requirements. Additionally, the use of Primary Road funds will be reimbursed at 100% of eligible costs which eliminates the requirement for local governments to provide a 20% local match.

In January 2019, the City began the process to de-federalize the East-West Corridor project by paying back the federal funds previously used for property acquisition. Staff will then work with the Iowa DOT to process a new funding agreement to allow for the use of state SWAP funds.

Once the SWAP funding agreement is in place, staff will be able to use the available funds (\$3,278,000) programmed in FY2018-2019, to complete the preliminary engineering and environmental (NEPA) study phase for intersection capacity improvements along University Avenue at Loras Boulevard, Asbury Road, and at Pennsylvania Avenue.

An additional \$8,750,000 is programmed from FY 2020 through FY 2022 for the East-West Corridor Study Implementation to fund improvements in the "Overlap Section". The section of University Avenue, from Pennsylvania Avenue to Loras Boulevard, referred to as the "Overlap Section" was recommended for converting the three intersections along University Avenue to roundabouts.

Chaplain Schmitt Island Veterans Pond Development

The Dubuque Racing Association (DRA) entered into an agreement for improvements to the Veterans Memorial pond and area surrounding it on Chaplain Schmitt Island. The DRA is contributing \$3.22 million for the improvements. This will pay for 100% of the construction project. The City will maintain the improvements once complete through City staff or a private contractor. Maintenance costs will be reimbursed by the DRA. RDG has been retained to take the concept plan approved as a part of the agreement. The Chaplain Schmitt Project Advisory Committee to assist in moving the project forward. It is anticipated that the project will be complete by Memorial Day of 2020.

Crime Prevention Program Expansion

Key issues for this new City Council High Priority include early intervention, identification of best practices and diversion options, identification and expansion of partnerships, data analysis to analyze crime statistics and identify locations of high impact crimes, the CHANGE program, restorative justice programs, and public information efforts to identify desired outcomes of existing programs.

Efforts underway and under development that support this priority include:

- Mental health and policing were topics throughout the report. In 2018, the Dubuque Police Department hosted Crisis Intervention Team (CIT) training and 15 officers were trained in the nationwide model, and 3 became trainers and train all new officers. Also in 2018, 10 officers received Mental Health First Responder training. The department continues to partner in several local groups on the topic of mental/brain health, to ensure individuals get treatment as opposed to incarceration.
- The police department is exploring options in the juvenile justice system beyond traditional court actions. The Dubuque Police Department is collaborating with Juvenile Court Services, the Dubuque Community School District and the Dubuque Y to develop and implement a program built around Restorative Strategies, which hold offenders responsible for their actions while avoiding the formal criminal justice system.
- The City is a member of the Government Alliance on Race and Equity (GARE), and the Police Department actively participates in regular conference calls with peers in law enforcement to discuss best practices for topics like equity in hiring and enforcement.
- The Dubuque Police Department added a new command position in 2018, increasing the authorized strength of the Police Department from 109 to 110 sworn positions. This new position absorbed oversight of special operations teams from other supervisors, thus allowing the supervisors to focus on proactive patrol and crime prevention efforts. Another Police Officer position is being recommended to be added in Fiscal Year 2020. This will start a 3 year process to add 3 Police Officer positions to strengthen the School Resource Officer program partnership with the Dubuque Community School District bringing the number of School Resource Officers to 8 and bringing the Police Department to an authorized strength of 113 sworn officers.

- Chief of Police Mark Dalsing provides the following table comparing annual crime statistics:

"Part I" Crimes for Calendar Years 2012-2018

Compiled by the Dubuque Police Department

| Performance Measures | CY12 | CY13 | CY14* | CY15 | CY16 | CY17 | CY18 | Avg. | CY18% Over/Under CY17 | CY18% Over/Under Average | CY18% Over/Under Peak Year |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------|--------------------------|----------------------------|
| No. of Crimes Against Persons | 186 | 208 | 220 | 265 | 243 | 203 | 190 | 216 | -6.4% | -12.2% | -28.30% |
| Murder | 2 | 0 | 0 | 5 | 1 | 2 | 1 | 2 | -50.0% | -50.0% | -80.0% |
| Sexual Assault | 43 | 38 | 61 | 80 | 98 | 90 | 75 | 68 | -16.7% | 10.3% | -23.5% |
| Robbery | 21 | 32 | 20 | 27 | 26 | 16 | 29 | 24 | 81.3% | 20.8% | -9.4% |
| Aggravated Assault | 120 | 138 | 139 | 153 | 118 | 95 | 85 | 127 | -10.5% | -33.1% | -44.4% |
| No. of Crimes Against Property | 1,992 | 1,791 | 1,662 | 1,953 | 1,875 | 1,667 | 1,543 | 1,783 | -7.4% | -13.5% | -22.5% |
| Burglary | 583 | 431 | 416 | 548 | 420 | 331 | 299 | 455 | -9.7% | -34.3% | -48.7% |
| Burglary to Motor Vehicle | 298 | 231 | 168 | 106 | 144 | 157 | 145 | 184 | -7.6% | -21.2% | -51.3% |
| Theft | 1,080 | 1,103 | 1,035 | 1,245 | 1,235 | 1,116 | 1,036 | 1,136 | -7.2% | -8.8% | -16.8% |
| Theft of Motor Vehicle | 31 | 26 | 43 | 54 | 76 | 63 | 63 | 49 | 0.0% | 28.6% | -17.1% |
| Total | 2,178 | 1,999 | 1,882 | 2,218 | 2,118 | 1,870 | 1,733 | 2,000 | -7.3% | -13.4% | -21.9% |

* Switch to Sungard software August 2014

 High Year

For Uniform Crime Reports, Crimes Against Persons, the calendar year 2017 national average clearance rate was 45.6%, while the Dubuque Police Department's calendar year 2018 clearance rate is 88%.

The number of confirmed "shots fired" calls were down from 33 in the high year 2015, 26 in 2016, 20 in 2017, and to 5 in 2018 (a 85% decrease from 2015). Five shots fired is still not acceptable, but the continued reduction is an improvement.

To improve the safety of Dubuque's housing stock, the International Property Maintenance Code was adopted in July 2016 and applies to all property types and provides a standard for property maintenance and minimum requirements. During Fiscal Year 2019, an additional Housing Inspector position was added and the City Council approved a tiered rental inspection system.

The City's network of security and traffic cameras grew to nearly 1,120 in 2018. As part of the City's efforts to enhance street lighting, 11 new mid-block poles and LED lights were added to the Washington Neighborhood in summer 2017. As part of the City's efforts to enhance street lighting, the City now owns 2,307 street lights, of which 1,148 are LED. Alliant owns 2,612 street lights, of which 1,405 are LED.



Comprehensive Plan

In September 2017 the Mayor and City Council adopted a new comprehensive plan, "Imagine Dubuque 2037: A Call to Action." The comprehensive plan serves as a guide for the community's physical, social, and economic development. It can only be considered successful through the input and implementation of the community at-large. Engaging the community in a conversation about the future of Dubuque was at the core of the Imagine Dubuque process. Comprehensive plans are policy guides. Unlike zoning or city codes, they are not regulatory in purpose or application. Information in the Comprehensive Plan is used in many facets of city life. **Of greatest note is its role in informing City Council goal setting, which creates the annual budget priorities and land use decisions; the plan is not a substitute for the annual City Council goal setting process.**

As stated in the plan, "It is hoped that you will heed this call to action. It is your responsibility to develop the action steps, create the strategies for success, be inclusive in your efforts, and make your community sustainable and resilient. These are your ideas and you have the responsibility to participate and move them forward."

It was imperative to city leadership that the process of developing the comprehensive plan be inclusive and representative of the community. A year of community outreach produced over 12,500 ideas from all sectors of Dubuque. This outreach took many forms, from casual conversations at pop-ups events such as the Farmers' Market to focus groups, workshops, surveys, and on-line submissions. Beginning with Dubuque's Vision 2000 process initiated in 1990, the City has developed a tradition of local community planning excellence, and the comprehensive plan integrates those past planning efforts into one consistent vision for the community's future.

The comprehensive plan serves as a guide for the community's physical, social, and economic development. It is a community-wide resource that can only be considered successful through the input and implementation of the community at-large. Engaging the community in a conversation about the future of Dubuque was at the core of the Imagine Dubuque Comprehensive Planning process. That focus on listening intently to residents and tackling community-wide challenges together is one of the key reasons Dubuque was named an All-America City by the National Civic League four times in just 10 years!

Communities are dynamic - economic conditions change, technology causes change, and people change. A comprehensive plan must, in turn, be dynamic.

The Fiscal Year 2020 recommended budget includes \$20,000 for continued consultant assistance with implementation of the 2017 Imagine Dubuque Comprehensive Plan. The Plan's Call to Action, making implementation a community-driven rather than City-led effort, requires a second year of consultant support to achieve a successful hand-off to City Planning Services staff to assume the role of the backbone organization.

Traffic/Security Camera System

In 2018, the City has installed 52 new cameras, along with 4.75 miles of conduit and many miles of fiber that will allow for future camera installation. The following is a list of areas where cameras have been added in FY18.

| New Cameras | Updated Cameras | Updated Cameras |
|------------------------------------|----------------------------|------------------------------------|
| University at Nevada | US 20 at NW Arterial | US 151 at Maquoketa |
| Grandview at University | NW Arterial at Plaza Drive | Jackson at 20th |
| US 20 at Old Highway Road | Central at 14th | NW Arterial at Pennsylvania |
| Locust at US 20 | Main at 3rd | NW Arterial at Central Ave (US 52) |
| Locust at Locust Connector | US 20 at Crescent Ridge | White at 11th |
| University at West Minster | Pennsylvania at Hempstead | Iowa at 9th |
| University at Pennsylvania | Main at 12th | Highway 151 at Jones Street |
| Pennsylvania at Irving | Main at 13th | Highway 151 at Connector |
| US 20 at Hill Street | Main at 14th | Highway 151 at 5th Street Ramp |
| Windsor at 22nd St | Iowa at 12th | Hill at Bryant St. |
| Windsor at Rhomberg | Locust at 4th | US 20 at Hill Street |
| Rhomberg at Marshall School | Locust at 5th | Kerper and 151 Ramp |
| Bluff at 9th | Iowa at 5th | Kerper at 16th |
| Pennsylvania at Hempstead | White at 5th | Iowa at 9th |
| Kerper at Fengler | Loras at Walnut | Jackson Park |
| Kerper at Shiras | Hill at 5th | Locust at 16th St |
| Asbury Road at Western City Limits | Loras at Alta Vista | |
| NW Arterial at Central Ave (US 52) | Asbury at Bonson | |
| Rhomberg at Hawthorne | Main at 9th | |

In addition to the new cameras, another 67 cameras were replaced because of newer technology or camera failure. These newer cameras have a higher resolution and Wide Dynamic Range feature which allows them to see better in all light conditions. Today, there are 620 Traffic/Security cameras recorded through the Traffic Operations Center in City Hall. The remaining 505 cameras are recorded at various servers throughout the City. The recommended budget has funding for additional cameras in the amount of \$495,138 from FY 2020 through FY 2024. Additional funding is also allocated to the network of fiber optics that supports the camera system; Traffic Signal Fiber Optics, West Locust Fiber Redundant Path, Fiber Infrastructure Management System, and Fiber Optic Conduit Miscellaneous (\$922,450).

Dilapidated Buildings/Structures

City Council executed a contract for a dilapidated building/structure identification and assessment program beginning in the FY 2019. The total project cost is \$123,900 funded in FY 2019. The project will result in a complete inventory and evaluation of all buildings in the Greater Downtown Urban Renewal District (GDURD). Essential to this project will also be the development of a revitalization plan for buildings and areas identified in the assessment.

The project will be implemented in three phases: identification, evaluation, and planning. Phase one will include the identification of all buildings and structures in the GDURD deemed to be substandard and/or where an illegal activity or use is evident. The current property maintenance code will be used as the principle standard by which conditions are assessed. In phase two, the exterior of buildings and structures will be evaluated for their feasibility of rehabilitation. The third and final phase of the project will be development of the revitalization plan. The plan will be organized by building concentrations and neighborhood impact. The plan will involve inclusive community engagement opportunities to help

inform the community revitalization strategies, responsibilities, and resources necessary to address dilapidated conditions and revitalization on a neighborhood level.

Beginning in the Fiscal Year 2020 budget, there is a Downtown Urban Renewal Area Non-Profit Accessibility Assistance Program to assist with accessibility improvements to existing public buildings either owned or operated by the non-profit (\$100,000 each year) and a Downtown Non-Profit Weatherization Assistance to assist non-profits in the Greater Downtown TIF area to make energy efficiency improvements to their buildings, including weatherization measures, HVAC system upgrades, access alternative energy sources, and other work to decrease their utility bills.

Five Flags Center

A work group of city staff reported to the City Council referendum time frames, referendum questions and a traffic study regarding the closure of 5th Street. Conventions, Sports and Leisure International completed Phase 2 planning for an expanded and improved Five Flags Civic Center based upon diving deep into scenario 4. The Phase 2 Study was received and filed by the City Council on December 21, 2018. The Fiscal year 2020 budget includes \$12,000 for elevator upgrades, \$50,000 in FY 2021 for exterior brick wall replacement, \$25,000 for accessibility building modifications and \$255,000 for arena stage deck replacement in FY 2022, \$200,000 for arena concert audio reinforcement in FY 2023, and \$6 million in FY 2024 to repair the existing facility if the City council chooses not to do a referendum or the referendum is held and fails.

Winter Farmers Market

In September of 2018 the City Council approved an agreement with Four Mounds to use the former Colts building owned by the City from November of 2018 through February of 2019. Leisure Services and other city staff worked with Four Mounds and the Winter Farmers Market Volunteer Coordinator to look at locations available for the Winter Farmers Market. Winter Farmers Market has arranged to move the Winter Farmers Market in February 2, 2019 to the Roshek building

Pet-Friendly Community

The Mayor provided information about a pet friendly community assessment and information related to it from the US Conference of Mayors. The City Council approved a pet friendly community action plan process at their November 19, 2018 meeting. Members have been requested and appointed. Staff is setting up meetings and agenda topics. The Council requested the results of the assessment be presented to them prior to the August, 2019 goal setting sessions.

Campaign for Grade Level Reading

A Grade Level Reading Steering committee is being led by the Community Foundation of Greater Dubuque. One of their focuses is to develop a community solutions action plan. The Partners in Learning AmeriCorps program places AmeriCorps members to tutor children in the Dubuque Community School District kindergarten through third grade classrooms. For the last academic year (2017-2018) the AmeriCorps program was a huge success. 97% or 462 out of 476 students who worked with AmeriCorps members 30 times or more improved their FAST Composite Score and are assessments the Dubuque Community School District uses to assess student's reading proficiency.

Multicultural Family Center Expansion

The money to fund the expansion has been approved prior and will be a part of the winter 2019 bond sale. The total construction budget is approximately \$1.56 million. 563 Design has been contracted for the final design, bid specification preparation and construction management for the project. It is estimated that the bid specification will be completed in the summer of 2019 with construction in later 2019 and early 2020.

Comiskey Park Renovation

The \$1.2 million project is funded by city funds and grant funds. Saiki Design was approved by City Council to perform engagement, design, construction management and grant administration services for the project. Spring and summer of 2019 there will be engagement activities. The project is heavily weighed for engagement of our marginalized community members. It is anticipated that the project would be bid later in 2019 with renovation work potentially late 2019. Completion would be set for late summer or early fall of 2020.

Inclusive Dubuque: Continue Support & Participation

As an Inclusive Dubuque network partner, the City's Equity Teams continued their work. The Core Team worked with six departments to complete departmental equity plans and also assisted three more departments in identifying internal teams and completing assessments so they can begin their department plans. The Recruitment & Retention Team established a City workforce data baseline along with parameters for ongoing data collection in preparation for the hiring of the Strategic Workforce Equity Coordinator. The Cash Out Team piloted an end of year equity reporting structure with Contracted and Purchase of Service partner, reviewed responses, and is now implementing quarterly reports and working with partners to discuss community level indicators and program performance measures for 2020 contracts. Other equity work included introductory equity and inclusion training for all new City hires and an in-depth four-day workshop for City staff and community partners.

Launched in 2013, Inclusive Dubuque is a local network of leaders from faith, labor, education, business, nonprofit, and government dedicated to advancing justice and social equity in our community. The network began informally in early 2012 with less than a dozen community organizations and businesses beginning a conversation about the need for a collaborative effort around inclusion and equity in Dubuque. Today, the network consists of over 70 organizations and individual community members. Quarterly meetings of the full network provide an opportunity for partners to share ideas, review recent community activities related to diversity, equity, and inclusion, and offer an opportunity for ongoing networking among the group's members.

The Housing & Neighborhoods Sector Group led by Tom LoGuidice (NAACP member) and Tom Smith (property owner) has been focusing recently on the Housing Choice Voucher program and developed a series of draft recommendations related to resident and housing provider education. In December, the group shared these initial recommendations and obtained feedback from network partners and other impacted community organizations.

Training Opportunities:

Best Practices in Diversity, Equity & Inclusion

In September of 2018 we kicked off the second year of this 9-month peer-learning training series with 40 registered participants from corporate, academic, governmental, and non-profit organizations. These monthly 2-hour learning opportunities empower participants to create pathways that lead to increased self-awareness, recruitment, retention and improved workforce culture. Members of the Peer Learning Council - a subset of the Inclusive Dubuque network, drafted the curriculum and facilitate the monthly sessions.

RaceForward: Advancing Equity

CFGD partnered with the national action institute Race Forward, one of the pre-eminent organizations helping communities across the United States to improve outcomes for all communities with a particular emphasis on racial equity. Race Forward catalyzes local communities, government, and other public and private institutions to dismantle structural racial inequity. Their work to craft and apply strategies and tools to transform our nation's policies and practices to create equitable outcomes for all is perfectly suited for the work that lies ahead for Greater Dubuque to fulfill its potential as a healthy, welcoming community.

Beginning in August of 2018 and concluding in January of 2019, this series consisted of four, 8-hour days of training that were attended by 43 participants representing 20 different non-profit organizations from across the community. This combination of training, strategic planning, and technical assistance allowed participants to build shared language and definitions on racial equity; assess our readiness for action; learn how to most effectively apply racial equity analysis tools; and expand their local ability to build skills and collaboration for racial equity.

Business Leader Equity Cohort

In the fall of 2018 the Community Foundation partnered with the business community to establish a working group made up exclusively of executives from the Dubuque region called the Business Leader Equity Cohort. This newly-formed cohort is a group of CEOs, Presidents, and other C-level representatives from major business in the community who come together to share experiences and learn best practices for creating a culture of diversity, equity and inclusion across their organizations - from hiring to customer relations. The cohort held its initial meeting in October of 2018, a subsequent meeting in January of 2019, and is planning to continue to meet on a bi-monthly basis. To date, leaders from 18 different businesses have participated and additional leaders have expressed interest in joining the cohort. The meetings are facilitated by Oather Taylor, a recently retired Director of Diversity and Recruitment at Alliant Energy.

Julien Dubuque International Film Festival (JDIFF)

CFGD sponsored two films at the 2018 film festival. The movie *Joy*, shared the story of a young African-American woman who struggled with the conflict between her personal feelings about inclusion and the external image that she portrayed publicly to others. The movie *Los Lecheros* highlighted the plight of the immigrant workers on a Midwest dairy farm. Both of these movies align closely with the key values of our foundation - building awareness around the importance of ensuring equity and promoting economic opportunity for all people. This screening event was very well attended, and included a panel discussion with the movie's actors and directors.

PolicyLink/National Equity Summit - Chicago, IL

Equity summits amplify the significant achievements and strategic breakthroughs of the equity movement, allowing participants to learn from each other, strengthen our movement, and accelerate

progress. CFGD supported 8 community members in joining thousands of others April 11-13, 2018, in Chicago. The attendees explored the complexity and urgency of building a multiracial coalition at this pivotal moment for our nation.

Washington Garden/Neighborhood Engagement

CFGD partnered with two residents from the Washington Neighborhood who manage the neighborhood garden and engage with the residents, driven by the premise that face-to-face interactions with your neighbors promotes inclusion in our communities. Gardening activities, streetscape landscaping, and mural street painting were just some of the events hosted in the neighborhood that helped to bring residents together.

Equity Coordinator Position

The Community Foundation of Greater Dubuque updated the Inclusive Dubuque Coordinator position description to align with current activities and has filled the new position of Equity Coordinator. Collins Eboh started in the position on January 2, 2019. The new Equity Coordinator will be responsible for:

- Supporting the Inclusive Dubuque Network;
- Supporting the Business Equity Leader Cohort;
- Coordinating training programs such as Best Practices in Diversity, Equity, and Inclusion and Race Forward's Racial Equity Training for non-profits;
- Managing grants with an equity component;
- Managing communications around equity;
- Partnering with CFGD staff to conduct collective impact equity work such as the Campaign for Grade Level Reading, Project H.O.P.E., and work on community mental health needs.

In the coming year, network partners will continue to work to address inclusion, equity, and workforce priorities in the community. An "Equity Report" will document community efforts. Internally, City staff will continue towards integrating equity into the organization's performance measures, focusing on the use of an equity lens to examine service delivery, community engagement, staff recruitment and retention, and the impact of purchased and contracted services.

Opportunity Dubuque

The Opportunity Dubuque program was launched in 2012 to meet the needs of local employers who were experiencing difficulty hiring CNC Machinists and Welders through short-term certification through Northeast Iowa Community College. Since then, the program has expanded to include certificates of training in other areas of manufacturing, as well as construction, transportation, customer services and healthcare. To ensure student success, each student works with a success coach throughout the recruitment, training, and employment process. Due to initial low enrollment of minority participants in Opportunity Dubuque, Greater Dubuque Development partnered with Northeast Iowa Community College to hire an Outreach Success Coach in 2015 to intentionally engage minority students to enroll in the program. The program now includes two success coaches who build relationships within the community and among non-profits organizations that serve a wide range of student populations, including minority populations. Some examples of these organizations are Iowa Workforce Development, The Dubuque Dream Center, The Multicultural Family Center, City of Dubuque Housing, Resources Unite, Fountain of Youth, The Department of Corrections, The Department of Human Services, and Opening Doors. They also work closely with various community health and mental health facilities to help educate front line staff with Opportunity Dubuque program information. Because of these strong community relationships and targeted recruitment efforts, the

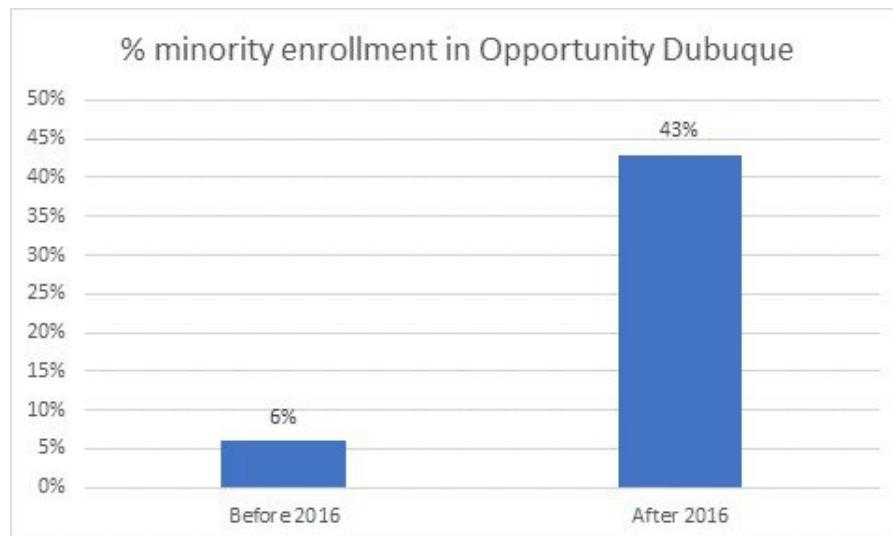
Opportunity Dubuque program significantly increased enrollment, completion and employment of minority populations. Once enrolled, success coaches work with students, including minority populations, to address barriers to completion of education and obtaining employment, such as transportation, childcare, and tuition. They also work with partner organizations to help connect the student with social supports such as housing/rental assistance, health care assistance, and food assistance.

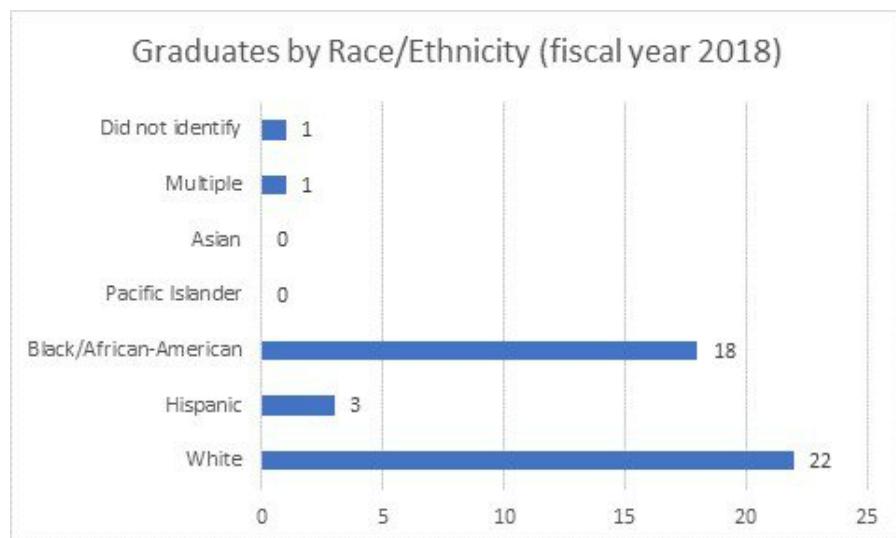
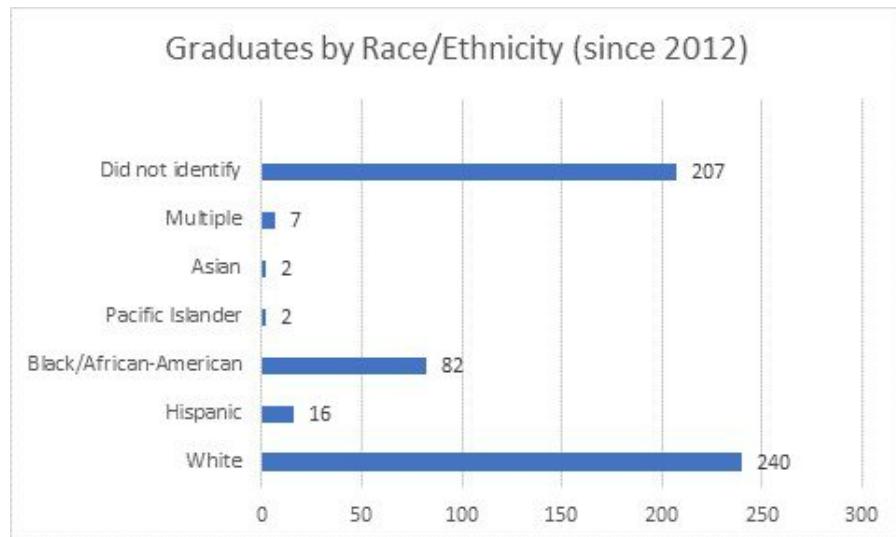
Since 2012, Opportunity Dubuque has had 708 enrollments and 556 successful graduates with an employment or continuing education rate of 95% within the first year after completion for those program staff have been able to contact (91% post-program contact rate). To date, 16 completers identify as Hispanic, 82 as African-American/Black, 2 as Asian, 2 as Pacific Islander, 7 as more than one race, and 240 as White/Caucasian. This represents 78% Caucasian/White completers and 22% minority completers. (Note: 207 participants chose not to identify their racial/ethnic status (37%)).

For the most recent fiscal year of the program (2018), 49% of completers (45) identified as minority: 3 Hispanic, 18 Black/African-American, 1 Multiple, 1 Unknown, 22 white. Before January 2016, only 24/356 (6%) of enrollees were minority students. Since January 2016, 141/328 (43%) of enrollees were minority, demonstrating significant success in minority outreach efforts.

Two success stories include the following:

- Tonna Winfrey, African American single mother, completed her CNA and Phlebotomy certificates through Opportunity Dubuque. She is now employed at United Clinical Labs.
- Rahkee Norman, African American male, completed the construction technology program, then went on to earn his Bachelor of Arts degree. He is now the owner of a construction company.





River Cruise Docking Facilities

The City has seen a significant increase in riverboat traffic to the Port with the arrival of two new riverboats, America and Louisiane. Due to limited docking space in the Port and docking scheduling conflicts, it is sometimes necessary for riverboats to dock at the Hawthorne Street landing located at AY McDonald Park. However, this site only works as a docking area for some of the boats.

The City has hired a design consultant and is negotiating with Viking River Cruise Lines on a construction cost split between the City and Viking. The Fiscal year 2021 budget includes \$462,500 in City funding and the Fiscal Year 2022 budget includes \$412,500 in City funding to design and build the river cruise docks.

Roosevelt Road Water Tower

The Roosevelt Street Water Tower project was identified as a solution to low operating water pressures in Zone 2 of the distribution system. Zone 2 encompasses the area in and around Roosevelt Street and Peru Road, including the Sky Blue Estates subdivision currently under development and the existing Alpine Park development and Eagle Valley Subdivision. The City has worked with Clapsaddle - Garber Associates, Strand Associates, Inc, and IIW, P.C., to identify efficient and economic solutions to manage the low-pressure issues experienced in Zone 2, along with a need to provide improved flows during fire flow conditions.

The new water tower would replace the existing Eagle Point Water Tower and other ancillary water infrastructure (\$3,983,000). Funding of the project is a combination of local funds and State Revolving Fund debt. The preliminary engineering report (PER) was completed (\$475,000) and approved by the Iowa Department of Natural Resources in January 2019. Following PER approval the project is scheduled for bid letting February 2019. A construction contract could be approved by the City Council in the first quarter of 2019.

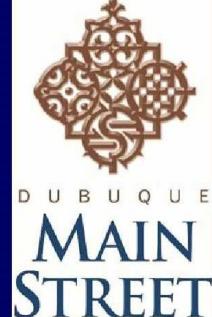
Downtown Revitalization

Dubuque Main Street provided the following information on progress in downtown Dubuque:



Downtown Revitalization

| Improvement | 1985 through December 2018 | % since 2000 |
|----------------------------|----------------------------|--------------|
| New Construction | \$261 million | 92% |
| Building Rehabilitation | \$391 million | 91% |
| Real Estate Sales | \$183 million | 75% |
| Public Improvements | \$128 million | 94% |
| Net New Jobs | +4,293 | 70% |
| Total Improvements: | \$780 million | 92% |



Government Transparency

In September and October 2018, the City of Dubuque launched a new interactive budget simulation tool called Balancing Act. The online simulation invites community members to submit their own version of a balanced budget under the same constraints faced by City Council, respond to high-priority budget input questions, and leave comments. The Budget Office conducted community outreach with the new tool via print and digital marketing and presentations to the Institute of Managerial Accountants, Point Neighborhood Association, Young Professionals, Community Development Advisory Commission, Downtown Neighborhood, and at City Expo.

In November 2018, City staff hosted an evening public budget input meeting at the City Council Chambers in the Historic Federal Building. The Budget Office conducted community outreach with the new budget simulator tool to the Kiwanis Club and North End Neighborhood Association.

In December 2018, City staff presented the new budget simulation tool at the December 3, 2018 City Council meeting and hosted a Budget Simulator Workshop at the Carnegie-Stout Public Library in the Aigler Auditorium on December 8, 2018.

In January 2020, City staff presented the new budget simulation tool to the Sustainable University Dubuque class.

A total of 345 community members attended the budget presentations. There have been 1,020 page views of the Balancing Act budget simulator tool and 138 budgets have been submitted by the public as of January 21, 2019.

The input provided has been analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2020 budget recommendation as deemed appropriate, consistent with City Council priorities.

During Fiscal Year 2016, the City launched a web-based open data platform which can be found at <http://dollarsandcents.cityofdubuque.org>. The City of Dubuque's Open Budget application provides an opportunity for the public to explore and visually interact with Dubuque's operating and capital budgets. This application is in support of the five-year organizational goal of a financially responsible city government and high-performance organization and allows users with and without budget data experience, to better understand expenditures in these categories.

During Fiscal Year 2017, an additional module was added to the open data platform which included an interactive checkbook which will allow citizens to view the City's payments to vendors. The final step will be adding performance measures to the open data platform to allow citizens to view outcomes of the services provided by the City.

Letter to State Legislators

As part of this budget message, I would like to provide the text of the letter I sent to our legislators this year encouraging them to help Dubuque focus on quality of life issues, on job creation, on job training, on our children's education and on the future as we deal with the biggest problem identified by business and industry and that is the availability of a skilled workforce and as we try to make Dubuque an "Equitable Community of Choice:"

Dear State Legislator:

The State of Iowa is an agricultural state and Dubuque supports ways that are devised to support agriculture and rural communities. The things that I advocate for like education, property tax backfill payments, Historic Tax Credits and Tax Increment Financing benefit all cities, counties and school districts, large and small. This does not diminish the fact that the economic engines in the State of Iowa are the population centers where most of the jobs are created and most of the state tax revenues are generated.

Dubuque has the lowest property tax rate per capita of the 11 largest cities in Iowa (those with a population larger than 50,000). In fact, Dubuque's property tax rate is 45% below the average of the 10 other cities. By the end of the current 5-year capital improvement program, the City will be utilizing only 37% of the statutory debt limit and currently has general fund reserves of 22%. Over the years, the City of Dubuque has reorganized and implemented technology improvements and actually has 27 fewer full-time employees than in 1981, even though the City now offers more services. Dubuque sets a very high standard when it comes to fiscal responsibility.

When it comes to job creation and economic development, Dubuque is a leader in the Midwest and in the State of Iowa.

"Would the last person to leave Dubuque please turn off the lights?" Residents used this dark humor to help deal with Dubuque's dire unemployment rate which hit 23% in January 1982. High school and college graduates left for more prosperous cities and states, taking their talent with them, with Dubuque losing almost 10% of its population in the 1980's.

Enter Tax Increment Financing. In 1985, the Iowa State Legislature amended urban renewal law to allow cities to use Tax Increment Financing (TIF) for economic development purposes. This tool simply directs the increase in property tax generated from property improvements to the city, which can use this increment to clean slum and blight and as a financial incentive to companies that invest and create jobs in the urban renewal area. This is how the City of Dubuque built 1,468 acres of industrial parks, now home to 55 businesses, including 47 local businesses that needed a place to expand.

The City of Dubuque has committed \$86 million in Tax Increment Financing incentives for businesses since 1990 in the industrial parks and in downtown Dubuque. This has leveraged \$490 million in private investment by these businesses. With the use of TIF, businesses in Dubuque have retained 3,988 existing jobs and created 6,428 new jobs. To date, 78 projects have benefited from the use of Tax Increment Financing.

Dubuque's responsible use of this only meaningful local economic incentive has created a nationally-recognized transformation. The Dubuque metropolitan statistical area (MSA) total employment for June 2018 was 60,500, a 61% increase since 1983 when total employment was 37,600. In October 2018, the Dubuque MSA's unemployment rate was 1.7%. Dubuque County's Median Household Income (MHI) rose from \$48,012 in 2009 to \$56,154 in 2016, a 14% increase. In this same period, the national MHI increased by only 2.5%. Dubuque has been ranked by Forbes, Kiplinger, the U.S. Conference of Mayors, the National Civic League, and the Milken Institute as one of the best cities in the United States to live and work.

This has all been achieved through Planning, Partnerships and People, leading to measurable outcomes. Dubuque believes in showing people we care, by our actions, so that they can have hope to achieve their personal goals, whatever they might be.

Here in Dubuque we are worried about one of our key partners, the State of Iowa.

The State of Iowa is underperforming in critical areas. It is ironic and troubling that we continue to hear about state legislation and rules that cut revenues available to local governments. Recently state legislation was proposed that would eliminate the promise to backfill past property tax reductions with state revenues, severely restrict the use of Tax Increment Financing (the only viable economic tool used by local governments to support growth in business investment and jobs) and eliminate or reduce Historic Tax Credits for building rehabilitation. These all threaten the ability of local governments to respond to local issues.

Information recently released by the State of Iowa Legislative Services Agency shows the change in population in counties across Iowa (Attachment I). It is a frightening trend that must serve as a wake-up call for all Iowans. If we want our children and grandchildren to be able to stay in Iowa and be successful, we must all work to make Iowa a place of choice, not only for businesses but also the workforce they will need to thrive. We should not be considering the elimination of economic development and community rehabilitation tools, but instead exploring how we can improve those tools to create more growth in jobs and population and to make the incentives more competitive. We should not be pursuing ways to starve cities, counties, and school districts of the funds they need. We should instead be looking to diversify sources of revenues so local governments can invest in the future for the benefit of the residents they serve, those here today and those we hope to be here in the future.

Iowa Percent Change in Population by County 2010-2017
State of Iowa +3.2% (+99,356)

There are 99 counties in the state of Iowa. Only 23 showed any growth at all over a 7-year period from 2010 to 2017. If you only consider counties that had at least 1% growth and have a population of 25,000 or more, only 11 of the 99 counties met these criteria and four of them are in the Des Moines/Ames corridor. In fact, the Des Moines/Ames corridor accounted for 81,808 (82%) of the 99,356 of the state-wide population growth.

Even some of the counties that include some of Iowa's larger cities showed very little growth or an actual decline.

| COUNTY | % Population Change: 2010-2017 |
|--------------------------------|--------------------------------|
| Woodbury (Sioux City) | +0.1% |
| Muscatine (Muscatine) | +0.3% |
| Pottawattamie (Council Bluffs) | +0.0% |
| Jasper (Newton) | +0.4% |
| Wapello (Ottumwa) | -1.7% |
| Cerro Gordo (Mason City) | -2.5% |
| Webster (Fort Dodge) | -3.4% |
| Clinton (Clinton) | -4.2% |

Fortunately, Dubuque County showed a growth of 3.3%, achieving a population of 97,041.

The picture is just as discouraging when you look at the Estimated Population Migration from 2010 to 2016 (Attachment II). This measurement represents the number of people who have moved to these counties vs. the number of people who have left. The State of Iowa experienced a net inflow of only 24,643 people during this 6-year period.

If you only consider counties that had a net positive change of at least 1,000 people, only 9 (9%) of the 99 counties met that criteria, with 4 of those in the Des Moines/Ames Corridor. **Fortunately, Dubuque County is one of those nine with a net migration increase of 1,389.**

Last year, legislation was introduced in the Iowa Senate to eliminate over 3 years the promised property tax backfill payments to cities, counties, and school districts. This would have cost the City of Dubuque \$344,233 in revenues in Fiscal Year 2019, \$688,465 in Fiscal 2020, and \$1,032,698 in Fiscal Year 2021 and each year beyond. This is on top of the loss Dubuque experiences from the reduction of property taxes from apartment buildings that will reach over \$1.2 million per year by Fiscal Year 2024 and is not being backfilled by the State. The legislation would have also reduced funding for the State of Iowa Historic Tax Credit Program (HTCP). This is a significant source of financing for private developers across the state as they renovate old buildings and repurpose them, like the projects in the Historic Millwork District that are creating commercial and retail space and hundreds of apartments for workforce housing.

Downtown historic redevelopment in Dubuque has added well over 2,100 permanent jobs in buildings that had been underutilized or were deteriorating or vacant for decades. Dubuque developers have completed 35 projects to date using the Iowa Historic Tax Credit Program. Just over \$42.5 million in Iowa HTCP funding has leveraged over \$143 million in private investment. Dubuque currently has 19 more projects in the works, with an estimated \$18.5 million in Iowa HTCP funding, which is expected to leverage approximately \$56 million in private investment.

Dubuque's responsible use of historic tax credits is nationally-recognized as noted in the Fall 2018 Preservation Magazine produced by the National Trust for Historic Preservation, in *Finding Dubuque: An Iowa City Rediscovered Its Sense of Place* by Lisa Selin Davis:

"Never, in 15 years of writing about historic preservation, had I heard so many people utter the words "historic tax credits" with such passion and reverence...The tour helped me understand the unusually deep and detailed public-private partnerships that are making Dubuque a model of economic development and community revitalization.

As impressive as these buildings are, just as impressive is the preservation fever that has taken hold of the city. Preservation projects are creating ripple effects-bringing in new blood, welcoming long-lost Dubuquers home, and encouraging people from all over the city to participate in the salvation of historic Dubuque.

Anyone can restore a building. But Dubuque residents, together, are restoring a community."

Information recently released by the State of Iowa Legislative Services Agency shows the performance of Main Street Iowa communities from Fiscal Year 1987 - Fiscal Year 2018. Of the Urban Main Street communities over 50,000 population, Dubuque has leveraged \$716,853,589 in private and public dollars invested in acquisition and rehabilitation. This amount is the highest amount of any city and represents 37% of the \$1,912,278,450 grand total for the State of Iowa.

A 2018 report released by the Iowa Business Council, which represents many of the state's largest employers, should be a great cause of concern for the State of Iowa. When compared with how Iowa ranks among all 50 states in key metrics comparing the year 2000 with 2017, it is clear that Iowa needs to do more, not less, to support economic development, job growth, and workforce development:

| | 2000 Ranking | 2017 Ranking |
|---|--------------|--------------|
| Median Household Income | 21 | 26 |
| Gross State Product | 29 | 30 |
| 8 th Grade Reading Proficiency | 11 | 17 |
| 8 th Grade Math Proficiency | 12 | 14 |
| Education Attainment High School | 9 | 11 |
| Education Attainment Bachelor Degree | 22 | 34 |
| Gallup-Healthways Well-Being Index | 7 | 19 |

Two bright spots in the analysis were:

| | 2000 Ranking | 2017 Ranking |
|-----------------------------------|--------------|--------------|
| State Public-Pension Funded Ratio | 29 | 13 |
| State Business Tax Climate | 46 | 40 |

We need healthy partners and partnerships to succeed. Locally we have that, and in the past we have had that with the State of Iowa. The State has given Dubuque a Vision Iowa grant, that led to over \$400 million in investment in the Port of Dubuque. The State has given Dubuque the Flood Mitigation State Sales Tax increment grant that has supported the \$227 million Bee Branch Creek Watershed Flood Mitigation project. The State has allowed cities and counties to use Tax Increment Financing, which has led to the retention and creation of thousands of jobs in our industrial parks and the revitalization of downtown, the Port of Dubuque and the Historic Millwork District. The State is now building the Southwest Arterial with the support of the City and County of Dubuque.

Please do not listen to those that say the way to prosperity for the State of Iowa is to cut revenues, programs and services, especially as they affect the least of our friends and neighbors who might have fallen on hard times, or who might be dealing with the issues of aging or who are disabled. Let's not look to states like Kansas and Oklahoma as models for our future. Let's look at states like Minnesota, our colder and snowier neighbor to the north, where agriculture is important as in Iowa and who thrives in spite of their weather challenges.

At the state level, please ask your legislative colleagues to stop pursuing billion dollar tax cuts when the State struggles to pay its bills today. Please ask your colleagues to stop looking at ways to restrict the use of Tax Increment Financing, one of the few viable economic development tools local governments have to create jobs and revitalize blighted areas.

Please ask them to stop looking at eliminating the Historic Tax Credit program that creates incentives for private developers to renovate historic buildings. Please ask them to stop considering going back on their promise to provide backfill payments from when the State reduced commercial and industrial property tax revenues to cities, counties and schools.

We need the State of Iowa to focus on how we can all work together to grow Iowa and to make our communities a place of choice where our children and grandchildren want to stay and new people want to come as we deal with the biggest problem identified by business and industry and that is the availability of a skilled workforce. We need to focus on quality of life issues, on job creation, on job training, on our children's education and on the future. To do that we need tools at the local level and we need healthy, engaged and active partners. Let's work together creating strategic initiatives around mental health, childcare, quality affordable housing, job training, workforce development, job creation and do all this looking through an equity lens. State of Iowa, you are our friend and we care about you. We want the State of Iowa and the City of Dubuque to have hope to achieve our goals working together.

Sincerely,

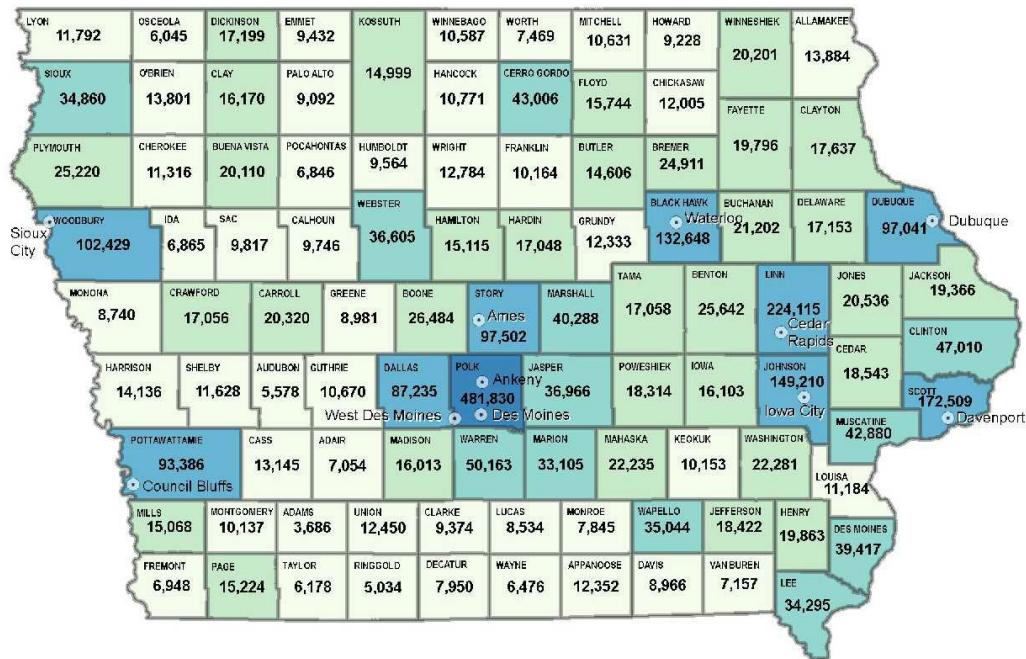


Michael C. Van Milligen
City Manager

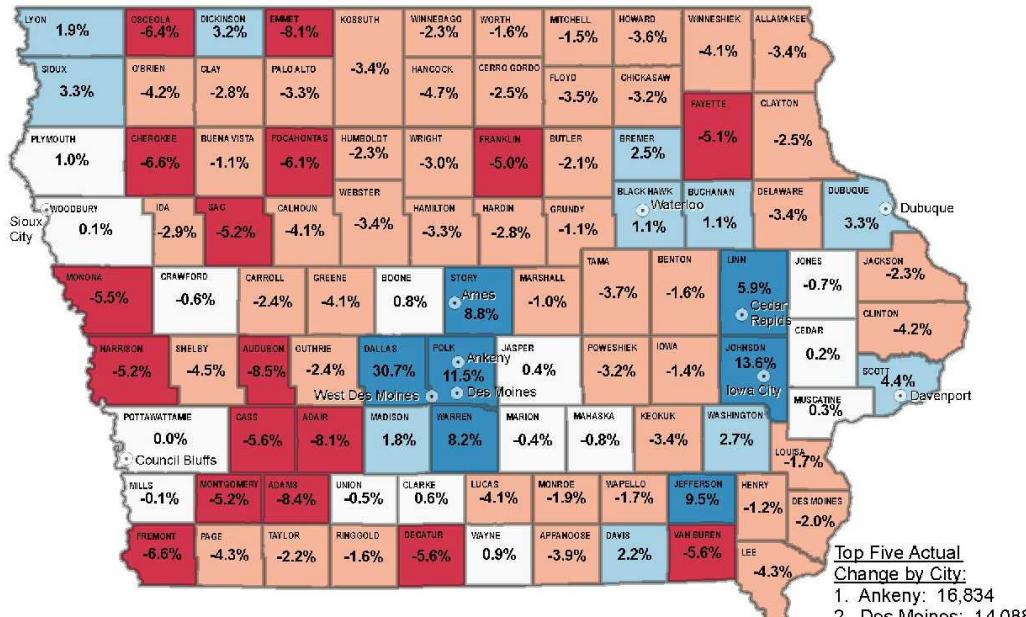
Attachment I

Population by County — 2017 Estimate

Total Population



Percent Change in Population — 2010-2017

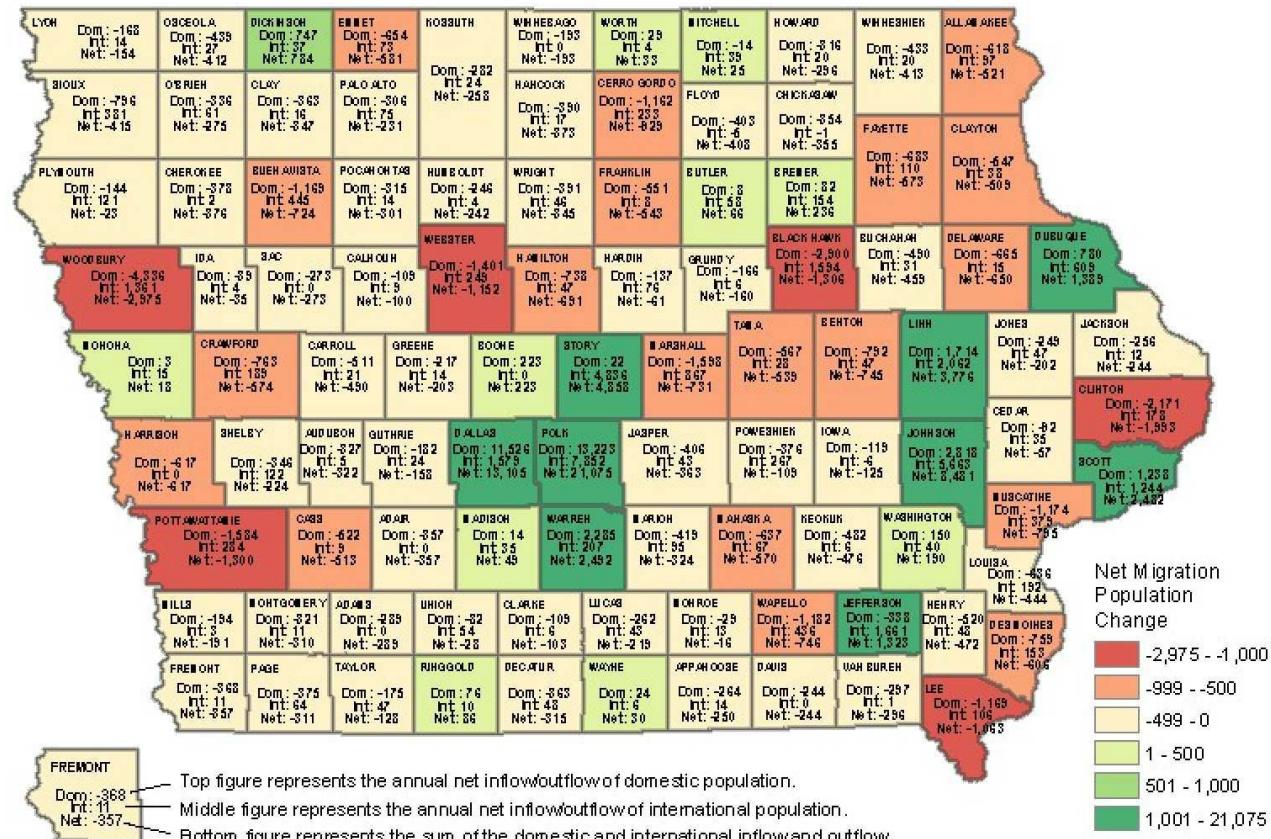


Top Five Actual Change by County:
1. Polk: 49,607
2. Dallas: 20,498
3. Johnson: 17,917
4. Linn: 12,458
5. Story: 7,875

Bottom Five Actual Change by County:
99. Clinton: -2,082
98. Lee: -1,552
97. Webster: -1,278
96. Cerro Gordo: -1,087
95. Fayette: -1,062

Sources: U.S. Census Bureau, 2017 Population Estimate; LSA calculations
LSA Staff Contact: Michael Guanci (515.729.7755) michael.guanci@legis.iowa.gov

Estimated Population Migration – April 1, 2010 to July 1, 2016



Statewide Estimated

Statewide Estimated

Five-Year Change - 2010

Domestic Change: -10,683

Statewide Estimated

Statewide Estimate
One-Year Change = 2015-2016

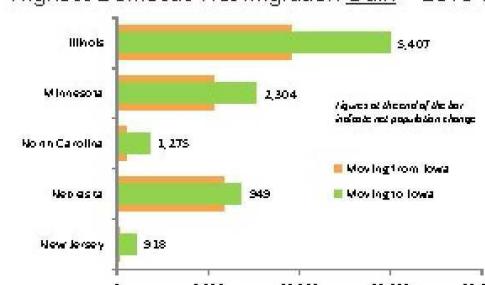
One-Year Change = 20

Domestic Change: -3,392

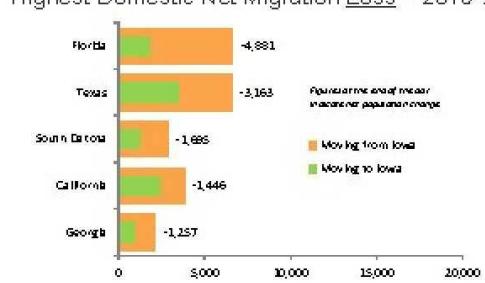
Top Five States of Total Population Moving To and From Iowa – 2015-2016



Highest Domestic Net Migration Gain – 2015-2016



Highest Domestic Net Migration Loss – 2015-2016



Sources: U.S. Census Bureau, Estimates of the Components of Resident Population Change, LSA calculations
LSA Staff Contact: Adam Brinch (515.281.8223) adam.brinch@legis.iowa.gov

Conclusion

There will be six City Council special meetings prior to the adoption of the Fiscal Year 2020 budget before the state mandated deadline of March 15, 2019.

I want to thank Budget Director Jennifer Larson, Assistant City Manager Cori Burbach, Senior Budget Analyst Rachel Kilburg, Public Information Officer Randy Gehl, Office Manager Juanita Hilkin, Secretary Stephanie Valentine and Communications Assistant Natalie Riniker, for all their hard work and dedication in preparation of this budget recommendation.



Michael C. Van Milligen
City Manager

MCVM:jml



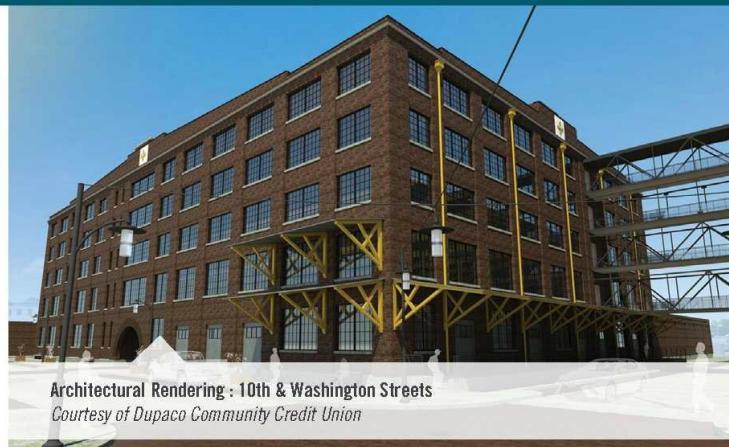
2018 IN REVIEW

CREATING AN EQUITABLE COMMUNITY OF CHOICE

A high-performance organization (and community) that is data-driven, outcome-focused, and built on resiliency, sustainability, equity, and compassion

Robust Local Economy

A development agreement between the City and Dupaco Community Credit Union to redevelop the "Voices" Building at 1000 Jackson St. in the Historic Millwork District was negotiated in 2018 and approved by the City Council in January 2019. Dupaco will invest \$38 million to create almost 83,000 sq. ft. of office space in the redevelopment of the five-story structure and plans to occupy three floors and prepare the remaining floors for other commercial tenants. Dupaco will expand from its current 150 operations employees with the addition of at least 40 new full-time employees prior to October 2023. City incentives for the project include 15 years of tax-increment financing (TIF) rebates and a commitment to review and address transportation and parking needs in the district. The project is expected to be substantially completed by July 2021.



Architectural Rendering : 10th & Washington Streets
Courtesy of Dupaco Community Credit Union

OTHER CITY-SUPPORTED
BUSINESS EXPANSION



MEDLINE: 150 NEW JOBS

FLEXSTEEL: 200 JOBS RETAINED

Diverse Arts, Cultural, Parks & Recreation Experiences and Activities

AMENITIES TO HONOR VETERANS >>

In November 2018, the City Council approved the Chaplain Schmitt Memorial Island Improvement Agreement as proposed by the Dubuque Racing Association (DRA). The estimated \$3.2 million in improvements include amenities to honor veterans, highlight the heroism of Chaplain Aloysius Schmitt, improve the overall experience, and enhance the existing monuments. All of the existing memorial elements will be preserved in their current location or integrated into the new layout. The agreement provides that the DRA will pay for the improvements and annual maintenance of the project and the City of Dubuque will complete the design, engineering, and construction of the project. Construction will begin in 2019 and is expected to be completed by Memorial Day 2020.



Architectural Rendering : Courtesy of RDG Planning & Design

INCREASING OPPORTUNITIES IN 2018

- The City created a microloan program for local startup businesses: A total of \$105,000 was disbursed
- The City secured over \$7 million in federal funds and designated two downtown census tracts as "Opportunity Zones" in order to attract public and private investments in our community.

MIRACLE LEAGUE OF DUBUQUE >>

In October 2018, the City Council approved development and lease agreements between the City and the Miracle League of Dubuque to create a Miracle League baseball field, all-inclusive playground, and indoor facility for children and adults with special needs on a portion of Veterans' Memorial Park. In early 2019, Miracle League of Dubuque reached its goal of raising \$3.6 million to construct the project. Once completed, the City will be responsible for day-to-day maintenance of all the amenities constructed and the complex will be used and owned by the City as a public park to be enjoyed by all. Construction is expected to be completed in late 2019.



Architectural Rendering : Courtesy of Straka Johnson Architects

Diverse Arts, Cultural, Parks & Recreation Experiences and Activities (continued)



- 175 individual teens served
- 13 culture events held
- 1,700+ cultural event participants

In 2018, educational, empowerment, and social support programs for youth, teens, and adults through the Multicultural Family Center (MFC) included, but were not limited to: weekly teen nights, MFC Food Pantry, Dia De Los Muertos, Juneteenth, International Travel Club, Sahaja Yoga/Meditation, STEM into Action, Multicultural Art History Program, Gay Pride Picnic, Marshall Islands Constitution Day, Math/Science Tutoring, Robotics, Germany Cultural Presentation, and more!



The Carnegie-Stout Public Library served nearly **265,000 people** in person in 2018 and many more accessed electronic resources from home, work, or school. In addition to the **782 programs** for people of all ages, which were **attended by 22,300 people**, the library added new collections for check out including: Kindle Fires, hot spots, streaming video, baking pans, board games, and early literacy packs for families. New services offered last year included virtual reality, the bicycle library, and delivery to the homebound. Total use of the collection was approximately **629,000**.

2018 OUTCOMES

- The Leisure Services Department's Rec-n-Roll Trailer was utilized over 50 times, expanding the department's reach into the community and providing free programs and services.
- In its second year, the Leisure Services scholarship program resulted in **150 low-income families redeeming \$16,446 in scholarship credits** for programs and services.
- Creek Wood Park completion
- Eagle Point Park registered on National Register for Historic Preservation and expanded by 12 acres
- Expansion from 4 shared to 9 dedicated pickleball courts
- Skate Park groundbreaking
- Tree City USA designation

WHAT THIS MEANS FOR DUBUQUE:

A variety of programming and parks expansions increase access for healthy recreation for all residents.

OUR COMMUNITY IS DEDICATED TO ADVANCING EQUITY.

IN EDUCATION

Campaign for Grade Level Reading

547 first and second grade students qualified for summer reading support and 221 attended summer programs.

Re-Engage Dubuque

157 of 185 students who dropped out or were at risk of doing so were re-engaged to work towards their High School Diploma or High School Equivalency Diploma (HSED) through Re-Engage Dubuque during the 2017-18 school year.

My Brother's Keeper Network

This network worked to support youth of color and low-income youth to improve school achievement, graduate from high school, and proceed to college and/or a career.

2018 OUTCOMES

- 160 students participated in summer programming and 88% maintained or increased literacy skills;
- 377 students completed out-of-school academic programs with network partners during the school year and 191 maintained or increased literacy skills.

IN HEALTH

The Dubuque Pacific Islander Health Project

2018 OUTCOMES

- increased enrollment of Pacific Islanders in prevention programs and treatment;
- increased primary care relationships;
- decreased ER visits by 38%;
- decreased missed appointments by 60%.

IN OUR ORGANIZATION

Dubuque received a score of 100 on the 2018 Municipal Equality Index (MEI), a ranking of municipalities across the country based on the inclusiveness of their laws, policies and services for LGBTQ residents. **Dubuque's score is significantly higher than the national city score average of 58 points.**

Specific successes included providing trans-inclusive health benefits for City staff, offering domestic partner benefits to same-sex partners, including protections based on gender identity in City contract provisions, and establishing official LGBTQ liaisons to the City Manager.

IN OUR COMMUNITY

Ten local agencies received Purchase of Services awards from the City, totaling \$102,706. Thirteen agencies received \$2,557,383 in Contracted Services funding. **This investment allows partner agencies to implement the Imagine Dubuque Comprehensive Plan and City Council Goals & Priorities.**

Vibrant Community: Healthy & Safe

From 2017 to 2018...

Crimes Against Persons
- dropped by **6.4%**

Crimes Against Property
- dropped by **7.4%**

FBI Uniform Crime Reports crime categories
- overall decrease of **7.3%**

Overall total crimes from high year of 2015
- dropped by **21.9%**



Partnering for a Better Community

During the 2017-2018 school year, AmeriCorps Partners in Learning provided **tutoring to over 1,000 children** in the Dubuque Community School District. 97% (462 out of 476) Dubuque Community School District K- 3rd grade students tutored by our AmeriCorps members improved their reading score from Fall 2017 – Spring 2018.



 **97% of students improved their reading score!**

 Forty teens participated in the Multicultural Family Center's

AmeriCorps Supported Program: STEP (Summer Teen Empowerment Program). Thirty-five of those teens graduated from the STEP program and earned independent learning credit from the Dubuque Community School District.

PARTNERING FOR VIBRANT, HISTORIC NEIGHBORHOODS

COMMUNITY HOUSING INITIATIVES (CHI) is a local non-profit organization that buys dilapidated properties in the Washington Neighborhood to rehab and resell. *In 2018, the average sale price of the twenty-three properties that CHI purchased, rehabilitated and sold is \$98,426, increasing the value of the dwelling prior to rehab by over \$46,887.*

The **TRUE NORTH INITIATIVE** focuses on removal of blight and creation of affordable workforce housing. In 2018, three blighted rental properties were purchased and will be rehabilitated and resold as single-family homes to Dubuque's growing workforce.

Connected Community

Street improvements including the Loras-Grandview Traffic Signals Improvement project and the University / N. Grandview roundabout contributed to average commute times in Dubuque of 14.5 minutes; a reduction of 2% from the previous year. The average commute time in Iowa is 19 minutes. **Dubuque's average commute time is 24% less than the average commute in Iowa.**

The City of Dubuque installed/reconstructed 127 ADA ramps in the City. When reconstructing streets and resurfacing streets in the city, engineering staff bring the ADA ramps up to current standards.

WHAT THIS MEANS FOR DUBUQUE:

 Upgrading the ADA ramps improves accessibility to those residents with mobility issues.



HIGH-SPEED CONNECTIVITY
In the last year, over 8.6 miles of fiber-optic cable has been installed, with a current total over 48 miles of fiber optic cable.

THE JULE - EXTENDED HOURS OF SERVICE
Evening transit was extended to provide service until 9:15 p.m. Rides from May-December 2018 totaled 22,811 rides -- which is 19,502 more rides than would have been provided before service hours were extended.



AmeriCorps provided summer enrichment programming to **OVER 500 YOUTH** during the summer of 2018.

OPPORTUNITY DUBUQUE PARTNERSHIP



In FY18, Opportunity Dubuque enrolled 95 participants, with a total to-date enrollment of 708 in this career pathway certificate program. 96% of those who have completed an Opportunity Dubuque certificate program since 2012 are employed or continuing their education. Of those employed or continuing their education (for whom we have race or ethnicity information), 32% are racial and ethnic minorities.

WHAT THIS MEANS FOR DUBUQUE:
Better jobs for residents and increased workforce for local employers.

Livable Neighborhoods & Housing



Through the Lead & Healthy Homes Program, 129 units were made lead safe in 2018

In July 2018, the City adopted the tiered inspection process for rental properties. Currently, 187 units are under "priority category designation."



WHAT THIS MEANS FOR DUBUQUE:

The new process helps decrease rental units in disrepair and increase the availability of quality, affordable housing options for residents.

HOUSING CHOICE VOUCHER PROGRAM

Increasing housing stability: Each month, the Housing Choice Voucher program provided rental assistance for about 825 households.

Supporting opportunity for growth:

- 12 households successfully moved to unsubsidized housing
- 37 households opened escrow accounts and earned more income each month than when they started on the program

Sustainable Environment

- The City added electronics recycling to its large item collection program, offering residents a more accessible option to manage electronics.
- Improved outreach and education efforts and completing a solid waste study increased resident awareness of recycling, helping to divert 4,389 tons of material from the landfill last year.
- The Dubuque Metropolitan Area Solid Waste Agency began a project to capture methane at the landfill and convert it to more than 1 million gallons of fuel annually, decreasing environmental impact and creating new revenue.
- A new public/private partnership project at the Water & Resource Recovery Center is now capturing and further processing excess methane produced at the facility, creating additional revenue for the City (estimated at \$80,000/year) and advancing efforts to meet the Greenhouse Gas Reduction Goal of 50 percent by 2030.

Financially Responsible, High-Performance City Organization

In 2016 the City of Dubuque undertook its Broadband Acceleration Initiative which focuses on public/private collaborations and includes a comprehensive strategy to reduce the cost and time required for broadband expansions in Dubuque. Using public-private partnerships between the City and broadband providers and sharing agreements approved by City Council for co-location and fiber optic and conduit build, to date the city has realized **\$1.6 million in enhanced broadband value with \$890,189 occurring in 2018.**

WHAT THIS MEANS FOR DUBUQUE:

Expansion of broadband infrastructure throughout the City can lead to improved service and additional internet service provider options for residents and businesses, as well as improved connectivity and efficiencies for City operations and equipment utilizing broadband.

CM025-013119

The City is encouraging the development of a variety of affordable housing options throughout the community:

1185 Radford Road >>

The City Council approved an agreement with Landover Corp. for a \$10.5 million project to construct a new, 50-unit, affordable residential housing development for families at 1895 Radford Rd. To support the project, the City established an Urban Revitalization Area at the property and will allow the taxable value of the property to be frozen at its current level for up to ten years. As part of the agreement, Landover is required to accept Housing Choice Vouchers in all units developed.

1225 Alta Vista >>

The City Council approved an agreement with Horizon Development Group for an \$11 million project to construct a new, 60-unit, affordable residential housing development for seniors at the former site of Nativity School at 1225 Alta Vista. To support the project, the City established an Urban Revitalization Area at the property and will allow the taxable value of the property to be frozen at its current level for up to ten years. As part of the agreement, Horizon is required to accept Housing Choice Vouchers in all units developed.

2222 Queen Street >>

The City is working with Cohen-Esrey Development Group on a nearly \$6 million adaptive reuse rehabilitation project to convert the former Sacred Heart School/Marquette Hall into 28 one- and two-bedroom units for seniors by summer 2019 at the former Sacred Heart School building at 2222 Queen Street. Twenty-five units will be income-restricted units. State historic tax credits are being pursued for the project and the City is supporting the project with Downtown Rehabilitation Grant Program funds and Downtown Housing Creation Incentive funds.

180 W. 15th Street >>

The City is working with Full Circle Communities Inc. on a building rehabilitation project to create 36 units, including four market-rate units, at the former St. Mary/St. Patrick School at 180 W. 15th St. The City is supporting the project through the Downtown Rehabilitation Grant Program (Façade Grant, Planning & Design Grant, Financial Consulting Grant) and Downtown Housing Creation Incentive Funds.

New Construction >>

The City is supporting private residential development through housing tax-increment financing (TIF) districts featuring hundreds of new residential lots in four locations. The Rustic Point Housing TIF District is on the north edge of the city, the South Pointe and Timber Hyrst Housing TIF Districts on the city's southern edge, and the English Ridge Housing TIF District on Dubuque's southwest border.

www.cityofdubuque.org

/CityOfDubuque @cityofdubuque

DIFFERENCES OF FISCAL YEAR 2020 RECOMMENDED BUDGET FROM FISCAL POLICY GUIDELINES

Tax Asking

The property tax guideline amount approved by the City Council on December 17, 2018, as part of the policy guidelines for preparing the Fiscal Year 2020 budget, totaled \$26.4 million (0.5 percent less than Fiscal Year 2019). The recommended tax asking is \$26.3 million (0.75% percent less than Fiscal Year 2019 tax asking). The tax asking decreased (\$74,422) from the projected property tax guideline. The Budget Guidelines reported a residential rollback of 56.1324% but the actual residential rollback is 56.9180%. This increase in rollback increased the taxable value for residential. This required a lower property tax rate to keep the average residential property at no property tax increase. The lower property tax rate results in a lower recommended tax asking.

Property Tax Paid by Average Homeowner

The adopted policy guideline included no property tax increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded. The recommendation included in this budget remained unchanged with no increase for the average residential property owner.

Property Tax Paid by Average Commercial Property

The adopted policy guideline included a 0.59 percent tax decrease for the average commercial property owner. The recommendation included in this budget is a 1.48 percent tax decrease for the average commercial property owner.

Property Tax Paid by Average Industrial Property

The adopted policy guideline included a 0.72 percent tax decrease for the average industrial property owner. The recommendation included in this budget is a 1.79 percent tax decrease for the average industrial property owner.

Property Tax Paid by Multi-residential Property

The adopted policy guideline included a 5.69 percent tax decrease for the average multi-residential property owner. The recommendation included in this budget is a 7.07 percent tax decrease for the average multi-residential property owner.

Tax Rate

The Fiscal Year 2020 "City" portion of the tax rate is being decreased by \$0.26 from the Fiscal Year 2019 rate of \$10.5884 to a tax rate of \$10.3314 per \$1,000 of taxable assessed valuation. The property tax guideline established by City Council included a rate of \$10.4856 (0.97 percent less than FY 2019). The recommendation included in this budget is a rate of \$10.3314 (2.43% percent less than FY 2019).

Subsequent Changes

Changes that occurred after the Fiscal Year 2020 guidelines were presented and adopted by City Council on December 17, 2018 include the following:

- Property tax guidelines reflected the City portion of health insurance expense decreasing from \$1,193 per month per contract to \$903 per month per contract (based on 572 contracts) or a 24.3% reduction (general fund savings of \$1,350,468). The recommended budget includes a decrease from \$1,193 per month per contract to \$921 per month per contract or a 22.8% reduction (based on 572 contracts) in Fiscal Year 2020 (General Fund savings of \$1,266,501). The City went out for bid for a third-party administrator in FY 2017 and the estimated savings have been exceeded from the new contract and actual claims paid. In addition, the Firefighters Collective Bargaining Group began paying an increased employee health care premium sharing from 10% to 15% on July 1, 2018 matching all other City employees (except the Police Collective Bargaining Group). During FY 2018, the City went out for bid for benefit provider for the prescription drug plan and there is an estimated \$243,808 in savings resulting from the bid award. The projected savings budgeted in FY 2018 was \$897,443. The actual health plan savings in Fiscal Year 2018 exceeded the budget by \$1,254,012, which increased the health insurance reserve. In FY 2019, the City projects a reduction in health costs (through December 2018 experience) of \$571,901 (6.4%) from FY 2018 actual. The reduction in health costs in Fiscal Year 2018 and the continued reduction in Fiscal Year 2019 allowed the City to reduce the City portion of city employee health insurance expense
- Property tax guidelines reflected a Transit subsidy of \$1,550,795. The recommended FY 2020 budget reflects a Transit subsidy of \$1,558,460 due to the cost related to the recommended improvement packages.

GUIDING PRINCIPLES OF THE MANAGEMENT PHILOSOPHY

Michael C. Van Milligen
Dubuque City Manager

1. PLAN YOUR WORK AND WORK YOUR PLAN

The plan needs to be driven by:

- *Engagement (employee, resident, customer)*
- *Data that focuses on outcomes*

2. INPUT-ORIENTED

Team members should take advantage of the valuable input that can be provided by residents and employees for department decision-making.

Themes for effective use of the guiding principles

- *Believe that people of all cultures and backgrounds provide valuable input*
- *Understand the benefits of receiving input from others*
- *Develop the processes that capitalize on the input of others, and work to remove barriers to participation*
- *Understand the benefits of empowering others*
- *Seek first to understand and then to be understood – Steven Covey*
- *Motivate staff and encourage employee initiative*

3. PROBLEM SOLVERS

Team members' approach to issues should be to focus on what can be done to solve the problem.

Themes for effective use of the guiding principles

- *Create processes that help others be more creative problem solvers*
- *Perceive problems as opportunities*
- *Look to others to help solve problems*
- *Develop an understanding of the various cultural approaches to conflict and learn skills to adapt*
- *Encourage risk-taking*
- *Practice flexibility and assume good intent from participants with whom you disagree*
- *Understand that bureaucracies function best in black and white issues, while most issues are varying shades of gray*

4. DEVELOP PARTNERSHIPS

Team members can be more effective by developing partnerships with other departments and outside organizations.

Themes for effective use of the guiding principles

- *Form teams around defined tasks*
- *Encourage employee involvement through problem-solving task forces*
- *Develop team processes for decision-making and setting goals and objectives*
- *Facilitate the group process and develop the ability to adapt to various communication styles*
- *Form partnerships that reflect the variety of backgrounds and interests in the community that we serve*

5. ACT WITH A SENSE OF URGENCY

Success is about Planning, Partnerships and People leading to desired outcomes.

Management Style: Socratic

In my opinion, the City Manager's job is multi-faceted in the work to create a viable, livable, and equitable community:

- 1) Most importantly, follow the policy direction of the Mayor and City Council.
- 2) Create a data-driven, outcome-focused, high-performance organization including processes and resources that allow employees and partners to be successful.
- 3) Create an atmosphere for the successful investment of capital by private business, not-for-profits, and individuals, while not sacrificing community quality of life attributes.
- 4) By your actions let people know that you **care** with the goal of providing them **hope** that they can achieve their personal goals.

“Luck is when preparation meets opportunity.”

Norman Vincent Peale

“The harder you work the luckier you get.”

Al Van Milligen

“You cannot control what other people do or say just your reaction.”

“Hard work and a good attitude are the key to success, oh yeah, be nice.”

Hedwig Van Milligen

“If I have seen further, it is by standing on the shoulders of giants.”

Isaac Newton

“We are all equally ignorant, just about different things.”

Will Rogers

“Performance is not determined by your conditions, but largely by your own actions.”

“This research project began with the premise that we live in an environment of chaos and uncertainty. But the environment doesn't determine why some companies thrive in chaos and why others don't. People do. People are disciplined fanatics. People are empirical. People are creative. People are productively paranoid. People lead. People build teams. People build organizations. People build cultures. People exemplify values, pursue purpose, and achieve big hairy audacious goals. Of all the luck we can get, people luck—the luck of finding the right mentor, partner, teammate, leader, friend—is one of the most important.”

Jim Collins
Great by Choice

“The conductor of an orchestra does not make a sound, he depends, for his power, on his ability to make other people powerful.”

Benjamin Zander, Conductor, Boston Philharmonic

BUDGET IN BRIEF

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BUDGET IN BRIEF

The City Council will approve the fiscal year 2020 operating and capital budgets at the March 7, 2019 City Council meeting. The recommended FY20 budget is balanced and includes a 0.00% property tax increase to the average homeowner for the City portion of their taxes.

The keys to the City of Dubuque's financial success include a continued growth in assessed property valuation (1.84% in FY 20); efficient operation with a -2.08% reduction in the City's workforce since the 1980's; increased use of Federal and State grants; diversified revenue streams; minimal property tax supported debt; increased public and private partnerships; entrepreneurial City Council policy decisions; and caring citizens, committed elected officials, hard-working not-for-profits, and talented city employees.

The City's five-year capital improvement plan (CIP) continues to allocate funding for the maintenance and refurbishment of city facilities. The approved five-year CIP totals \$192,780,230.

This budget in brief is intended to provide the citizens of Dubuque with an overview of the approved operating and capital budgets. Throughout this document, you will find **highlighted sections** noting the location of detailed information in the approved budget document. Detailed information related to the approved budget can also be found on the City's website at www.cityofdubuque.org.

Fee Increases for Fiscal Year 2020

Various fee increases will be implemented beginning on July 1, 2019. These fee increases are intended to provide additional revenues to maintain and expand the level of service in various areas. The following is a summary of the increased fees:

Water, Sewer, & Stormwater Increases - Fee increases for water, sewer, and stormwater that are recommended to the City Council and will be effective July 1, 2019: sewer rates will increase by \$1.82 per month for an average residential customer, water rates will increase by \$1.46 per month for an average residential customer; solid waste collection rates will increase by \$0.25 per month for an average residential customer; and stormwater rates will increase \$0.53 per month per standard family unit (SFU) equivalent.

Recreation Fee Increases - Annual Golf fee increases/decreases to maintain 100% self-support guideline: \$10 increase for all 6 annual pass categories (Individual, Individual Weekday, Couple, Weekday Couple, Family, and Junior). Creation of new college golf pass. This pass would be sold for \$300 for the season with an estimate of 20 sold totaling \$6,000 in additional revenue.

Building Services - Implement a minimum permit fee of \$25, a \$150 application fee for appeals applications, and charge 20% of the permit fee for plan review rather than an hourly rate. In FY21 the Building Services Department would also move to one fee schedule for residential and commercial projects. This fee schedule will reflect the averages of all other large cities in Iowa and fees will be rounded to the nearest whole value. Fee adjustments will occur over two years.

FY20 RECOMMENDED BUDGET

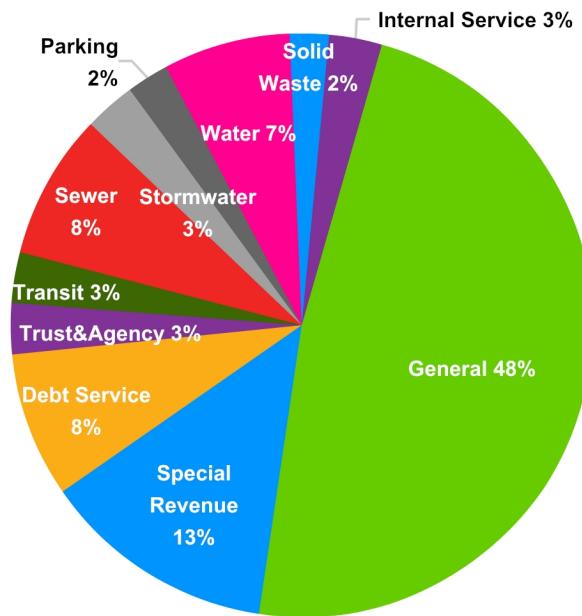
The City's adopted budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2019 through June 30, 2020. A separate capital budget includes appropriations for infrastructure related to projects, such as roads, buildings, and equipment that may require more than one fiscal year to complete or to acquire.

| OPERATING & CAPITAL BUDGET SUMMARY | | | |
|------------------------------------|----------------|------------------------|---------------|
| OPERATING | \$ 134,086,573 | CAPITAL | \$ 57,186,070 |
| General Fund | \$ 64,151,812 | General Fund | \$ 2,133,906 |
| Special Revenue Funds | \$ 17,393,528 | Special Revenue Funds | \$ 13,024,154 |
| Debt Service Fund | \$ 10,779,398 | Capital Projects Funds | \$ 21,899,201 |
| Enterprise Funds | \$ 34,031,601 | Enterprise Funds | \$ 20,111,269 |
| Internal Service Funds | \$ 3,941,682 | Internal Service Funds | \$ 5,950 |
| Trust & Agency Funds | \$ 3,788,552 | Trust & Agency Funds | \$ 11,590 |

APPROPRIATED BUDGET BY FUND

The City's total appropriated operating budget of \$134.1 million is made up of the general, special revenue, debt service, enterprise, internal service, and trust and agency funds. A complete self-contained budget, including both revenues and expenses, is prepared for each of these funds.

FY19 Operating Appropriations by Fund



Transfers from one fund to another, such as a transfer from the general fund to a capital project fund to offset costs of a capital project, are shown as an expense (or transfer) for the entity fund providing the funding and as revenue to the fund receiving the transfer. In order to determine the actual amount of expenditures authorized by the budget, the transfer amount must be excluded.

All funds are balanced in fiscal year 2020. The City's general fund is balanced in 2020.

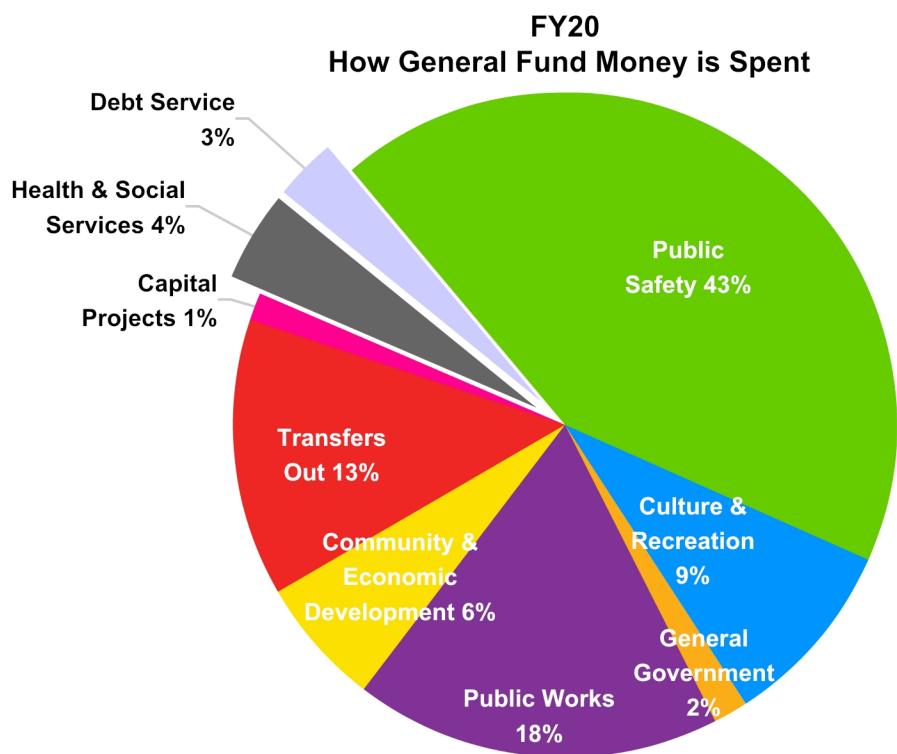
Utility funds are balanced in fiscal year 2020 as a result of rate increases.

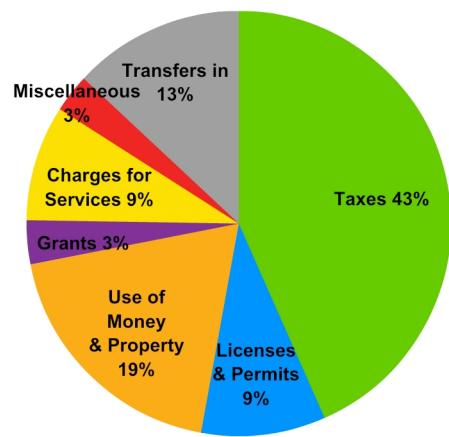
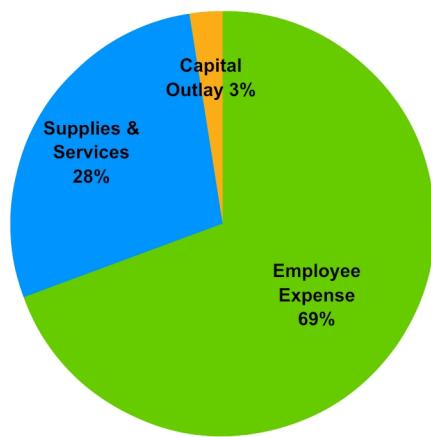
For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section

How General Fund Money is Spent

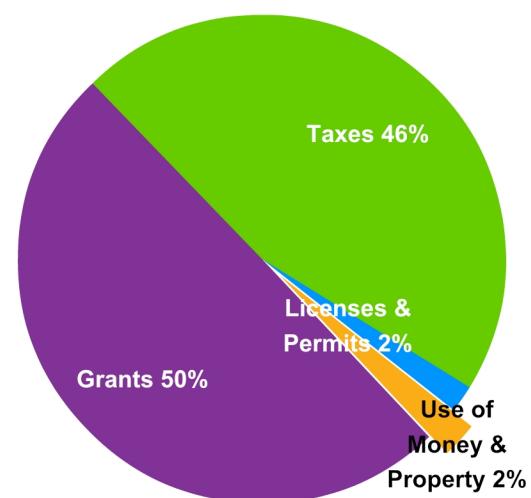
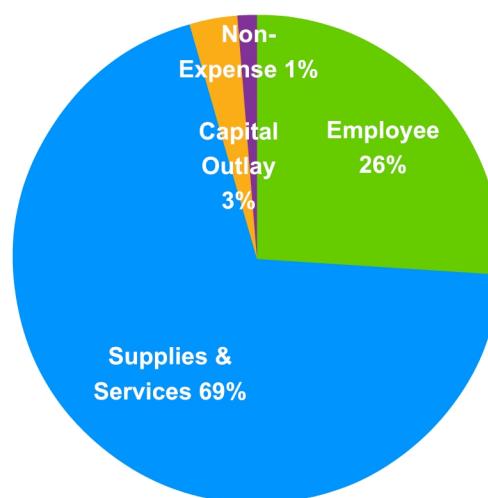
The general fund is the operating fund of the City for general service departments. The general fund has an operating budget of \$64.2 million and a capital budget of \$2.1 million. This fund encompasses the bulk of activities that are traditionally considered basic governmental services such as public safety, culture & recreation, health & social services, and general government.

| | | |
|--------------|---|--|
| 42.8% | PUBLIC SAFETY | (animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.) |
| 17.8% | CULTURE & RECREATION | (AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.) |
| 13.5% | GENERAL GOVERNMENT | (city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.) |
| 9.2% | PUBLIC WORKS | (airport, maintenance of streets, bridges, and sidewalks, snow removal, street cleaning, street lighting, traffic control, etc.) |
| 6.3% | COMMUNITY & ECONOMIC DEVELOPMENT | (economic development, housing and community development, neighborhood development, planning and zoning, etc.) |
| 4.4% | TRANSFERS OUT | (to funds other than General Fund) |
| 3.0% | CAPITAL PROJECTS | (City infrastructure improvements or major equipment purchases) |
| 1.7% | HEALTH & SOCIAL SERVICES | (community health, health regulation and inspection, human rights, etc.) |
| 1.4% | DEBT SERVICE | (government capital projects, tax-increment financing [TIF] capital projects) |



GENERAL FUND REVENUE & EXPENDITURES**General Fund Operating Sources****General Fund Operating Uses****SPECIAL REVENUE FUNDS**

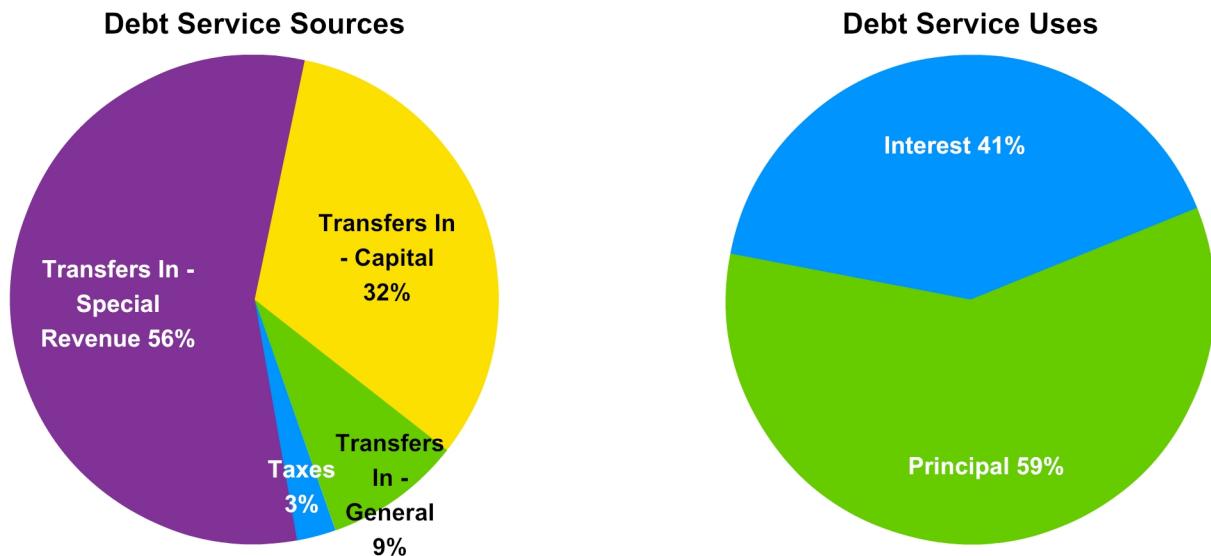
The special revenue funds have an operating budget of \$17.4 million and a capital budget of \$13.0 million. Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The City's special revenue funds include: Employee Benefits; Community Development; Road Use Tax; Section 8 Housing; Tort Liability; Special Assessments; Tax Increment Financing; HUD Disaster Relief; Housing Trust; Cable TV; and Library Expendable Gifts.

Special Revenue Operating Sources**Special Revenue Operating Uses**

Special Revenue Funds budgets are shown in the Financial Summaries section.

DEBT SERVICE FUND

The debt service fund has an operating budget of \$10.8 million. The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.



Additional information on the Debt Service Fund is shown in the Debt Summaries section.

ENTERPRISE FUNDS

Enterprise funds are expected to be self-supporting and expected to be funded entirely from user fees for services. Except for Transit, no tax revenues are used for these activities in the FY20 budget. A transfer from the general fund to the Transit fund is budgeted to fund transit operations in the City. Each utility transfers revenue to the general fund for general government services. Transfers from the utilities in FY 2020 to support general government services total \$4,344,237.

| | |
|----------------------|-------------|
| • Sewer Utility | \$1,586,998 |
| • Stormwater Utility | \$527,544 |
| • Parking | \$188,802 |
| • Water Utility | \$597,380 |
| • Solid Waste | \$1,055,920 |
| • Landfill | \$387,593 |

Enterprise Funds budgets are shown in the Financial Summaries section.

INTERNAL SERVICE FUNDS

Internal service funds provide goods or services to other department within the City, with full costs to be recovered. An example of this would be the City's Garage Service. These expenses are included in both the department budget providing the service, as well as in the budget of the department receiving the service. To avoid double counting, the appropriated budget includes only the budgets for the departments receiving internal services (Engineering Service \$1,749,466 and Garage Service \$2,192,216).

STAFFING CHANGES

The City of Dubuque has 709.09 (FTE) employees budgeted in FY 2020. This represents a net decrease of 10.41 FTE's from FY 2019.

Since 1981, the city has minimized the number of positions added. The recommended budget provides funding for a net decrease of 10.41 FTE's related to general fund departments.

Funding has been changes to include the following changes to FTE's: The Airport morning shift added three hours which impacted two part-time Line Service Worker positions +0.52 FTE and +0.68 FTE. The Budget Office and Finance Department were consolidated into the Finance and Budget Department. Impact on Finance FTE's are as follows: elimination of full-time Finance Director -1.00 FTE, full-time Assistant Finance Director -1.00 FTE, part-time Payroll Specialist -0.70, full-time Cashier -1.00 FTE, and position upgrade of full-time Account Clerk I +1.00 FTE. Impact on Budget Office includes elimination of full-time Budget Director -1.00 FTE. In addition to these changes, changes due to new consolidated Finance and Budget Department include: addition of full-time Director of Finance and Budget +1.00 FTE, full-time Budget Manager +1.00 FTE, full-time Finance Manager +1.00 FTE, and full-time Payroll Accountant +1.00 FTE.

A position transition between Budget and Housing also occurred impacting the Budget full-time Grant Administrator -1.00 to Housing full-time Grant Administrator +1.00.

Housing also received a New Lead Paint Hazard Reduction Grant allowing for reinstatement of some positions including: full-time Lead Paint Assistant +0.62 FTE, full-time Lead Paint Inspector +1.24 FTE, full-time Lead Paint Supervisor +0.37 and shifting duties impacted full-time Resiliency Coordinator -0.75 FTE. Other Housing staff changes include: Upgrade of full-time Secretary -1.00 FTE to full-time Housing Financial Specialist +1.00, upgrade of full-time Rehabilitation Specialist -1.00 FTE to Housing Financial Specialist +1.00 FTE, elimination of full-time Circles Coordinator -1.00 FTE and creation of full-time Family Self-Sufficiency Coordinator +1.00 FTE, and elimination of full-time Circles Coach -1.00 FTE and creation of Assisted Housing Specialist +1.00.

The Economic Development Department upgraded the full-time Project Coordinator -1.00 FTE to full-time Assistant Economic Development Director +1.00 FTE and added a part-time intern +0.25 FTE.

The City Manager's Office transferred the part-time Communications Assistant -0.75 FTE to the Public Information Office part-time Communications Assistant +0.75 FTE. The Public Information Office also upgraded the part-time Communications Specialist -0.37 FTE to full-time Communications Specialist +0.50 FTE and added full-time GIS Applications Specialist effective January 1, 2019 +0.50 FTE.

Legal Services added full-time Civil Rights Specialist +1.00 FTE.

Parks moved part-time Secretary -0.25 FTE to Multicultural Family Center +0.25 FTE and the MFC added a part-time Receptionist +0.48 FTE. Parks added a Seasonal Laborer +0.05 FTE for the Miracle League Field programming. Recreation had the following changes: Seasonal Field Supervisor +0.39 FTE, Seasonal Recreational Leader +0.24 FTE, Pre-School Instructor +0.10 FTE, Snack Bar Manager -0.70 FTE, Concession Worker -0.02 FTE, Dock Worker -0.09 FTE, and Cashier -0.14 FTE.

Police added a full-time School Resource Officer +1.00 FTE. Engineering eliminated part-time Confidential Account Clerk -0.75 FTE and upgraded part-time Confidential Account Clerk -0.50 FTE to full-time Confidential Account Clerk +1.00 FTE. Fire added full-time firefighter +1.00 FTE as part of the plan for a new west end firestation.

Health Services upgraded part-time Animal Control Officer -0.72 FTE to full-time Animal Control Officer +1.00 FTE. To staff future additional fire units,

Transportation Services replaced health-care eligible part-time bus operators -3.23 FTE with full-time Bus Operators +3.00 FTE and added part-time Bus Operator +0.18 FTE for staffing early-morning express commuter service. Water upgrade part-time Secretary -0.50 FTE to full-time Confidential Account Clerk +1.00 FTE. Other upgrades and transitions include: upgrade ICMA Intern 1/1/2020 +1.00 FTE, move Library Assistant -0.56 FTE to Library Aide +0.56 FTE. Other improvement package changes include seasonal intern +0.50 FTE, part-time interns +0.25 FTE, Public Safety Dispatcher +1.00 FTE, I&I Inspector -0.02 FTE, ,

| | |
|---|---------------|
| Total FTE's FY 2019 | 698.68 |
| PT Airport Line Service Worker | +1.20 |
| FT Budget Director | -1.00 |
| FT Director of Finance and Budget | +1.00 |
| FT Budget Manager | +1.00 |
| FT Finance Manager | +1.00 |
| FT Payroll Accountant | +1.00 |
| Limited Term Clerical Assistant | +0.50 |
| PT ICMA Management Intern | -0.60 |
| FT ICMA Management Intern | +1.00 |
| Seasonal CMO Clerical Intern | +0.25 |
| FT Economic Dev. Project Coordinator | -1.00 |
| FT Assistant Economic Development Dir | +1.00 |
| Seasonal Economic Development Intern | +0.25 |
| FT Public Safety Dispatcher | +1.00 |
| PT Engineering Confidential Account Clerk | -1.25 |
| FT Engineering Confidential Account Clerk | +1.00 |
| PT I&I Inspector | -0.02 |
| FT Finance Director | -1.00 |
| FT Assistant Finance Director | -1.00 |
| PT Finance Payroll Specialist | -0.70 |
| FT Finance Cashier | -1.00 |
| FT Finance Account Clerk I | +1.00 |
| FT Firefighter | +1.00 |
| PT Animal Control Officer | -0.72 |
| FT Animal Control Officer | +1.00 |
| FT Lead Paint Assistant | +0.62 |
| FT Lead Paint Inspector | +1.24 |
| FT Lead Paint Program Supervisor | +0.37 |
| FT Resiliency Coordinator | -0.75 |
| FT Civil Rights Specialist | +1.00 |
| Seasonal Parks Laborer | +0.05 |
| FT School Resource Officer | +1.00 |
| FT GIS Applications Specialist | +0.50 |
| PT Communications Specialist | -0.37 |
| FT Communications Specialist | +0.50 |
| PT MFC Receptionist | +0.48 |
| Seasonal Field Supervisor Seasonal | +0.39 |
| Seasonal Recreational Leader | +0.24 |
| Seasonal Pre-School Instructor | +0.10 |
| Seasonal Snack Bar Manager | -0.07 |
| Seasonal Concession Worker | -0.02 |
| Seasonal Dock Worker | -0.09 |
| Seasonal Cashier | -0.14 |
| FT Bus Operators | +3.00 |
| PT Bus Operators | -3.05 |
| FT Water Confidential Account Clerk | +1.00 |
| PT Water Secretary | -0.50 |
| Total Recommended FTE's FY 2020 | 709.09 |

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

| Department/Service | Fiscal Year 2018 | Fiscal Year 2019 Budget | Fiscal Year 2020 Budget | FY 2018 FTE's | FY 2019 FTE's | FY 2020 FTE's |
|---------------------------|---------------------|-------------------------|-------------------------|---------------|---------------|---------------|
| Police | \$ 8,103,630 | \$ 8,384,730 | \$ 8,691,695 | 118.56 | 119.56 | 120.56 |
| E911 | \$ 980,584 | \$ 1,027,510 | \$ 1,086,437 | 17.55 | 18.28 | 19.28 |
| Fire | \$ 6,299,559 | \$ 6,372,827 | \$ 6,552,552 | 90.16 | 90.16 | 91.16 |
| Human Rights | \$ 224,546 | \$ 265,767 | \$ 350,652 | 5.00 | 5.00 | 5.00 |
| Building Services | \$ 726,374 | \$ 738,518 | \$ 774,980 | 12.75 | 11.75 | 11.75 |
| Health Services | \$ 358,554 | \$ 352,242 | \$ 382,402 | 5.58 | 5.58 | 5.86 |
| Parks Division | \$ 1,546,653 | \$ 1,590,165 | \$ 1,705,385 | 37.20 | 36.68 | 36.48 |
| Civic Center | \$ 16,672 | \$ 16,922 | \$ 17,309 | 0.15 | 0.15 | 0.15 |
| Recreation | \$ 1,645,214 | \$ 1,672,385 | \$ 1,729,271 | 46.64 | 46.86 | 48.00 |
| Library | \$ 1,762,870 | \$ 1,807,797 | \$ 1,879,164 | 34.14 | 34.14 | 34.14 |
| Airport | \$ 906,328 | \$ 934,180 | \$ 998,995 | 17.96 | 17.96 | 19.16 |
| Transportation Services | \$ 2,365,049 | \$ 2,322,221 | \$ 2,376,484 | 56.64 | 53.77 | 53.73 |
| Engineering | \$ 2,018,317 | \$ 2,117,881 | \$ 2,162,540 | 29.29 | 30.23 | 29.96 |
| Water | \$ 1,433,657 | \$ 1,544,325 | \$ 1,600,917 | 25.57 | 25.87 | 26.37 |
| W&RRC | \$ 984,686 | \$ 961,728 | \$ 990,095 | 17.00 | 15.00 | 15.00 |
| Public Works | \$ 5,015,351 | \$ 5,083,451 | \$ 5,239,946 | 92.09 | 91.96 | 91.96 |
| Economic Development | \$ 246,654 | \$ 254,245 | \$ 252,286 | 3.50 | 3.50 | 3.75 |
| Housing & Community Dev. | \$ 1,512,646 | \$ 1,473,896 | \$ 1,673,561 | 25.00 | 23.82 | 26.30 |
| Planning Services | \$ 544,254 | \$ 562,296 | \$ 524,878 | 8.38 | 8.38 | 8.38 |
| Personnel Office | \$ 257,992 | \$ 259,215 | \$ 265,400 | 3.63 | 3.63 | 3.63 |
| Budget Office | \$ 258,263 | \$ 270,786 | \$ 290,128 | 3.00 | 3.00 | 3.00 |
| Public Information Office | \$ 292,957 | \$ 325,565 | \$ 391,362 | 4.50 | 5.00 | 6.38 |
| City Council | \$ 71,200 | \$ 76,600 | \$ 77,191 | 3.50 | 3.50 | 3.50 |
| City Manager's Office | \$ 859,991 | \$ 825,648 | \$ 880,368 | 9.77 | 9.77 | 9.67 |
| City Clerk | \$ 207,625 | \$ 221,131 | \$ 237,725 | 3.00 | 3.31 | 3.81 |
| Finance Department | \$ 968,253 | \$ 903,569 | \$ 827,548 | 17.74 | 15.94 | 15.24 |
| Legal Department | \$ 501,180 | \$ 540,639 | \$ 610,353 | 4.62 | 4.62 | 5.62 |
| Information Services | \$ 534,056 | \$ 569,896 | \$ 616,477 | 9.00 | 9.00 | 9.00 |
| Cable TV | \$ 158,218 | \$ 161,147 | \$ 164,947 | 2.25 | 2.25 | 2.25 |
| TOTAL | \$40,801,333 | \$41,637,282 | \$43,351,048 | 704.17 | 698.67 | 709.09 |

HOW IS THE BUDGET FUNDED?

Property Taxes

General fund, transit, payroll benefit costs, and general liability insurance expenses are supported by property tax dollars. The property tax rate for fiscal year 2020 is 10.33144 per \$1,000 of taxable valuation. It is estimated that a total of \$26,296,081 will be received from property taxes in FY 2020. This represents a decrease of -0.75% from fiscal year 2019. For FY 2020 there is a 0.00% property tax increase for the City portion of property taxes paid by the average homeowner.

Other Taxes

Other taxes that the City collects include local option sales tax, hotel/motel tax, and tax on agricultural land. In 2020, approximately \$8,972,106 will be received in local option sales tax. This is a 2.83% increase over FY 2019. Of this amount, 50% is for property tax relief (\$4,486,053), 20% is for City facilities maintenance (\$1,745,016), and 30% is for special assessment relief (\$2,617,523). In 2020 approximately \$2,447,726 will be received in hotel/motel tax. By resolution, 50% of this amount is to be used for promotion and encouragement of tourism and convention business and the remaining 50% goes into the General Fund for property tax relief.

Licenses and Permits

Fees from licenses include business, beer, liquor, cigarette, dog, cat, bicycle, housing, and other miscellaneous. Fees from permits include building, electrical, mechanical, plumbing, refuse hauling, excavation, subdivision inspection, swimming pool inspection, animal impoundments, and other miscellaneous. The City estimates \$1,529,906 in licenses and permits in FY 2020. Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas & 5% electric). The FY 2020 projection for cable franchise fees is \$564,029 and utility franchise fee projection is \$4,794,979. The utility franchise fees are all used for property tax relief.

Use of Money and Property

This category includes interest and investment earnings collected, rent received from City owned property, and lease revenue, which is estimated at \$14,388,998 in FY 2020. The gaming related leases generate the most revenue. The lease with the Dubuque Racing Association (DRA) includes collection of 1% of coin-in and unadjusted drop and a distribution of profit from the DRA of 50%. Diamond Jo also pays a parking lease. City Council's policy is to use 100% of the DRA distribution of profit to support the Capital Improvement Budget and the total received from DRA operating and taxes is split 96% for property tax relief and 4% for capital projects. Gaming leases are projected to be \$5,554,410 in FY 2020. Riverfront leases are expected to generate \$2,270,423 in FY 2020.

Intergovernmental Revenue

Intergovernmental revenues are projected to increase 39.90% from FY 2019. The city is estimated to receive \$48,356,962 in Federal and State grants, State Road Use Tax Funds, and County Contributions

Charges for Services

This includes revenue from charges for services for Water, Sewer, Stormwater, Solid Waste, Transit, Parking and Landfill. Rate increases have been incorporated into all utilities (as shown on the "Fact Sheet" under the Budget Overviews tab). Rate increases were necessary due to a combination of operating costs rising, additional capital projects to support additional debt service and to meet revenue bond covenants. Utility charges are projected to be \$40,749,240. Other charges for services include copy charges, sales of maps and publications, street, sidewalk, and curb repairs, special Police services, Library services, Recreation programs, etc. Other charges for services are estimated at \$3,435,158 in FY 2020.

Special Assessments

Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2020, special assessment revenue is estimated at \$30,000.

Miscellaneous Revenue

This category includes internal charges for services, proceeds from bonds, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at \$20,950,496 in FY 2020.

RECOMMENDED CAPITAL IMPROVEMENT PLAN

The City of Dubuque's Capital Improvement Plan (CIP) represents the City's five-year plan for capital improvements and totals \$192,780,230. Appropriations of funding are made on an annual basis. The capital budget is therefore the first year of the five-year CIP. The approved capital budget for fiscal year 2020 totals \$57,186,070.

The recommended CIP reflects the City's comprehensive plan and the goals and priorities established by the City Council. Funding required to meet the capital needs for FY 2020 totals \$57.2. Approximately 20.70% (\$11.8 million) of this will be provided by issuance of new debt, primarily for stormwater utility related projects (\$9.0 million). Another funding source representing approximately 11.37% of total sources is operating receipts. Operating receipts come from current year revenues and essentially represent the amount of "cash" or pay as you go financing provided by each enterprise operation.

A major focus of the capital budget and capital improvement plan is the maintenance and refurbishment of existing city facilities. To this end, significant resources are dedicated for these types of projects including, Bee Branch Creek Watershed, Airport, Fire facilities, Civic Center, Grand River Center and Street, Sanitary and Water Improvements.

The following page provides a listing of some of the highlighted projects in the fiscal year 2020 capital budget. **The Capital Budget in the Citizen's Guide includes a summary by department of all projects planned through FY 2024.**

FY20 RECOMMENDED CAPITAL BUDGET HIGHLIGHTS

Fire

Ladder & Pumper Truck Replacement - \$350,000

Leisure Services

Jackson Park Construct Rest Rooms - \$250,000

Bunker Hill Golf Course Replace Irrigation System - \$200,000

Library Replace Water Lines - \$142,200

Replace Roof on Library Addition - \$120,029

Eagle Point Park Replace Roof on Bridge Complex - \$120,000

Water

Cottingham Road Water Main - \$1,085,937

Southwest Arterial Water Main Extension - \$855,000

N Cascade Road Water Main Extension - \$804,100

SCADA & Communications Infrastructure - \$505,000

Streets Water Main Replacements - \$209,000

Water Main Replacements Consent Decree - \$122,500

Water & Resource Recovery Center

Final Clarifier Drive Pier Realignment and Drive Repair - \$130,000

Airport

North Apron Reconstruction - \$5,000,000

Rehabilitate Runway Lighting - \$1,564,000

Update Airport Layout Plan & GIS - \$559,930

Replace Snow Removal Equipment (SRE) - \$230,000

Relocate D-Marc to New Terminal - \$190,000

Public Works

Cab-Over Solid Waste Vehicles - \$490,000

Curb Ramp Program - \$420,304

56,000 GVW Dump Truck Replacement - \$320,930

Flood Control Levee Repair - \$200,000

Ice Harbor Concrete Abutment - \$190,000

Aerial Bucket Truck Replacement - \$173,791

Sanitary Sewer Improvements

Catfish & Granger Interceptor, Force Main & Lift Improvements - \$243,000

Sewer Utility Master Plan - \$164,000

Cedar & Terminal Lift Station & Force Main - \$153,000

Track Line Sanitary Cleaning and Lining - \$100,000

Stormwater Improvements

Bee Branch Railroad Culverts - \$13,817,473

22nd St Storm Sewer - \$4,847,483

17th St Storm Sewer - \$2,886,037

US HWY 20 Interchange Storm Sewer - \$325,000

Landfill Access Road Storm Sewer - \$222,000

Stormwater I&I Elimination Program - \$100,000

Storm Sewer General Replacements - \$100,000

Street Related Improvements

East-West Corridor Capacity Improvements - \$4,450,000

Bee Branch Trail 16th to 9th Street - \$597,000

Two-Way Conversion Central & White - \$200,000

Pavement Marking Project - \$135,000

Southwest Arterial Project - \$100,000

Traffic Improvements

Asbury Rd Signalization - \$120,000
INET Replacement Buildout - \$100,000
STREETS Traffic Control Project - \$100,000

Engineering Miscellaneous

Historic Federal Building Renovation - \$102,700

Building

Downtown URD Non-Profit ADA Assistance - \$100,000

Economic Development

Workforce Development - \$310,000
Downtown Rehabilitation Loan Program - \$300,000
Greater Downtown URD Incentive & Rehab Program - \$237,100
Downtown Rehab Grant Program - \$100,000
Central Avenue Streetscape Master Plan Implementation - \$100,000

Transit

Transit Vehicle Replacement - \$2,312,092
JFK Transfer Phase 2 - \$409,474

Parking

Locust/Iowa Street Parking Ramp Repairs - \$250,000

Housing and Community Development

Bee Branch Healthy Homes Resiliency Grant - \$2,718,000
Lead Based Paint Hazard Control - \$550,000
True North Neighborhood Reinvestment Partnership - \$300,000
Homeownership Assistance - \$276,238
Rental Dwelling Rehabilitation Program - \$245,000
Washington Neighborhood Home Purchase Program - \$211,283
Washington Neighborhood Housing Initiative - \$150,000

City Manager's Office

Municipal Green House Gas Inventory - \$100,000
Downtown Urban Renewal Area Non-Profit Weatherization Assistance - \$100,000

Finance

Department Remodel - \$100,000

Information Services

City-Wide Computer Replacements - \$713,034
City-Wide Multifunction Replacements - \$134,875

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COMMUNITY INFORMATION

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Founded by Julien Dubuque in 1785, Dubuque is Iowa's oldest city and is among the oldest settlements west of the Mississippi River. Dubuque has long been a historical and cultural center with its numerous historic sites, architectural Historic Districts with well-preserved buildings and homes, a revitalized main street, history and art museums, live theaters, ballet troupes, a symphony, three private colleges, two seminaries, a Bible college, libraries and a local history research center, recreational and sports venues, beautiful parks, a state park and nature interpretive center, miles of hiking and biking trails and the great Mississippi River.



Recent recognitions include being named one of the 100 Best Communities for Young People, the Most Livable Small City, an Iowa Great Place, an All-America City, and a LEED Certified City (Leadership in Energy and Environmental Design). Dubuque scored 100 on the 2018 Municipal Equality Index, issued by the Human Rights Campaign (HRC), in partnership with the Equality Federation Institute.

Dubuque, Iowa is truly a "Masterpiece on the Mississippi."



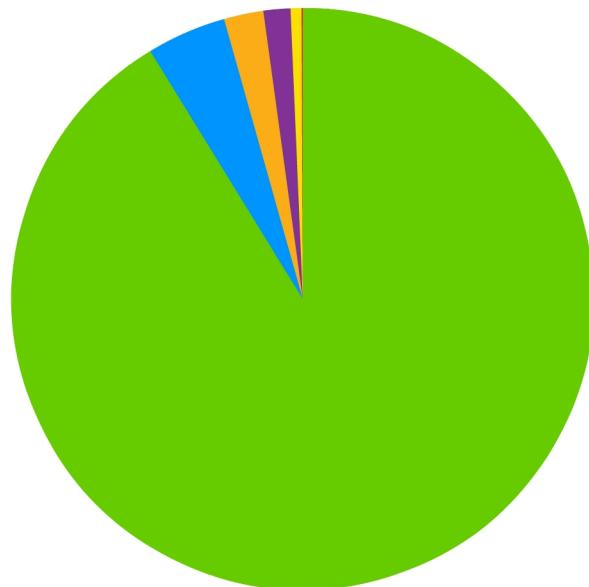
ACCORDING TO THE 2013-2017 AMERICAN COMMUNITY SURVEY (ACS), THE CITY OF DUBUQUE'S DEMOGRAPHICS INCLUDE THE FOLLOWING:

AGE

- Under 5 Years 6.9%
- 5-19 Years 19.6%
- 20-44 Years 34.3%
- 45-64 Years 25.5%
- 65 years and better 13.8%

RACE

- White or Caucasian 91.2%
- Black or African American 4.4 %
- Hispanic or Latino 2.2%
- Asian 1.5%
- Hawaiian & Other Pacific Islander 0.6%
- American Indian and Alaska Native 0.07%



POPULATION

Total Population: 58,410
Female Population: 51.35%
Male Population: 48.65%

Average Household Size: 2.86
Family Households: 59.3%
Non-Family Households: 40.7%
Average Family Size: 2.86
Median Age: 37.1 years

HOUSING

Total Housing Units: 23,974
Housing Occupancy: 93.6%
Owner-Occupied: 63.3%
Renter-Occupied: 36.7%

INCOME

Median Household Income: \$50,171
Median Family Income: \$64,168
Families below poverty: 10.4%
Individuals below poverty: 16.3%
Over 18 years old: 11.3%

DUBUQUE'S LOCATION

Situated at the intersection of Iowa, Illinois, and Wisconsin, the community of Dubuque, Iowa, stands among the Mississippi River bluffs as a metropolitan service area for seven surrounding counties.

Dubuque is connected by four-lane highways to Davenport, Des Moines, Madison and Minneapolis. The majority of the way to Chicago is also four-lane highway. Dubuque is centrally located amongst several major metropolitan areas:

The Dubuque Regional Airport serves both business and leisure travelers with service through Envoy (formerly American Eagle) between Dubuque and Chicago's O'Hare International Airport. Private and corporate jets also make use of the great central location of the airport as well.

Land Area: 32.7 square miles
Riverfront shoreline: 8.8 miles



SERVICES PROVIDED BY THE CITY OF DUBUQUE

| | |
|------------------------------|-----------------------|
| Airport | Library |
| Ambulance & EMS | Licenses & Permits |
| Animal Control | Marina |
| Arts & Culture | Parking |
| Building Permits | Parks |
| Campground | Planning & Zoning |
| Civic Center | Police |
| Conference Center | Recreation |
| Community Development | Sanitary Sewer |
| Economic Development | Sidewalks |
| Emergency Communications/911 | Snow & Ice Control |
| Emergency Notifications | Street Maintenance |
| Fire/Rescue | Stormwater Management |
| Golf Course | Transit |
| Health Services | Trash & Recycling |
| Historic Preservation | Utility Billing |
| Housing | Water |
| Human Rights | Wastewater |

RECREATION OPPORTUNITIES

53 parks with 1,246 acres
25 park shelters
19 tennis courts
21 restrooms
4 accessible fishing piers
3 skate parks
1 dog park
288 units of play equipment
1 Disc golf course
1 In-line hockey rink
10 softball fields
1 baseball field
5,200 street trees
46 miles of trails
1,000 picnic tables

**CULTURAL AMENITIES**

In Dubuque there are over 45 non-profit arts and cultural organizations that provide year-round cultural programming in Dubuque and the surrounding area. Dubuque is home to a world-class Symphony Orchestra and Arboretum, two Smithsonian Affiliates - the Dubuque Museum of Art and the National Mississippi River Museum and Aquarium, JDIFF - an international film festival, multiple community theater groups including Grand Opera House, Bell Tower, Rising Star and Fly By Night. There are on average over 125 special events throughout the year from community festivals to outdoor music venues to parades and neighborhood events.

WORKFORCE

Today there are over 12,000 employees working in downtown Dubuque. Dubuque leads the State in downtown rehabilitation and development with over \$600 million of public and private investment since 1985.

According to the latest data from Iowa Workforce Development (November 2017), Dubuque's employment is at 60,600. Dubuque County's unemployment rate for November 2017 was just 2.4% while Iowa's rate was 2.5% and the nation's was 4.1%.

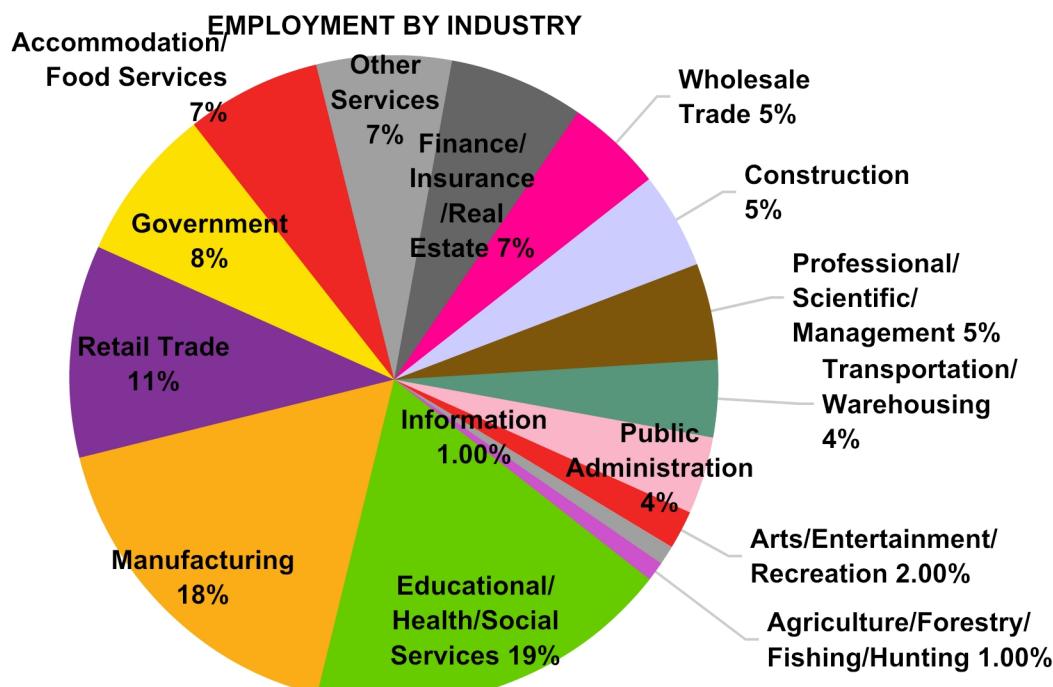
The top ten employers in the area employ less than 20% of the total workforce. Interstate Power & Light CO., the greatest revenue source among all taxpayers, contributes approximately 6% of the City's taxable valuation.

| TOP EMPLOYERS | |
|------------------------------------|--------------|
| Employer | Employees |
| Dubuque Community Schools | 2,670 |
| John Deere * | 2,600 |
| Mercy Medical Center | 1,360 |
| Medical Associates | 1,030 |
| Unity Point Health-Finley Hospital | 900 |
| City of Dubuque | 820 |
| Andersen Windows | Confidential |
| Cottingham & Butler | 572 |
| Sedgwick | 550 |
| Dubuque Bank & Trust/Heartland | 538 |

Source: Greater Dubuque Development Corporation
 * Located just outside the City limits.

| MAJOR TAXPAYERS | |
|------------------------------|---------------|
| Taxpayer | Valuation |
| Peninsula Gaming Co. LLC | \$ 63,778,569 |
| Kennedy Mall Inc. | \$ 38,925,903 |
| Walter Development LLC | \$ 28,270,499 |
| Progressive Processing LLC | \$ 25,369,950 |
| GRTD Investments LLC | \$ 22,378,937 |
| Mar Holdings LLC | \$ 21,352,968 |
| McGraw-Hill Global Education | \$ 16,225,373 |
| Platinum Holdings LLC | \$ 15,749,261 |
| Nordstrom Inc. | \$ 14,800,000 |
| Flexsteel Industries Inc. | \$ 13,332,090 |

Source: Dubuque County Iowa Auditor's Office





City of Dubuque Mayor and City Council Non-profit & Partner Board Representation



As elected officials, the Mayor and City Council serve as a City Council Representative on a number of local, not-for-profit and partner organizations. Appointments are made at the request of the organization or are included in the organization's Bylaws or Articles of Incorporation. These appointments are affirmed every year by the City Council at an official meeting.

Area Council of Governments
Dubuque County Conference Board
Convention & Visitor's Bureau Board of Directors
Convention and Visitors Bureau Advisory Committee
County Resource Enhancement and Protection Act (REAP) Committee
Dubuque County Early Childhood Board
Dubuque County Emergency Management Council
Dubuque Initiatives
Dubuque Main Street
Dubuque Metropolitan Area Solid Waste Agency
Dubuque Metropolitan Area Transportation System (DMATS)
Dubuque Racing Association
Dubuque County Examining Board
Four Mounds Foundation
Friends of the Mines of Spain Advisory Board
Greater Dubuque Development Corporation (GDDC)
Operation: New View Community Action Agency
Pre-Disaster Mitigation Plan Committee (PDMP)
River Valley Initiative Foundation Board of Directors
Sister City Relationships Advisory Commission



City of Dubuque

Boards and Commissions

Individuals serving on Boards and Commissions play an important role in advising the City Council on matters of interest to our community and its future. The City Clerk's Office accepts applications for any Board or Commission at any time, and the application stays active for one year from the date of receipt in the Clerk's Office. Applicants must be a resident of the City of Dubuque. Some boards and commissions may require compliance with the State of Iowa Gender Balance Law.

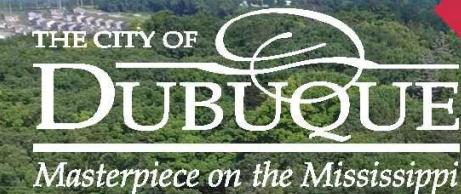
| | |
|--|--|
| Airport Commission | Housing Commission |
| Airport Zoning Commission | Housing Trust Fund Advisory Committee |
| Airport Zoning Board of Adjustment | Housing Board of Appeals |
| Arts and Cultural Affairs Advisory Commission | Human Rights Commission |
| Board of Appeals | Investment Oversight Commission |
| Building Code Board | Library Board of Trustees |
| Cable TV Commission | Long Range Planning Advisory Commission |
| Catfish Creek Watershed Management Authority | Mechanical & Plumbing Code Board |
| City Board of Review | Mechanical Code Board |
| Civic Center Commission | Mediacom Charitable Foundation |
| Civil Service Commission | Parks and Recreation Advisory Commission |
| Community Development Advisory Commission | Plumbing Code Board |
| Electrical Code Board | Sister City Relationships Advisory Commission |
| Environmental Stewardship Advisory Commission | Safe Community Advisory Committee |
| Enterprise Zone Commission | Resilient Community Advisory Commission |
| Historic Preservation Commission | Transit Advisory Board |
| | Zoning Advisory Commission |
| | Zoning Board of Adjustment |



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BUDGET OVERVIEWS

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2018 CITY COUNCIL GOALS & PRIORITIES

2035 VISION STATEMENT

Dubuque 2035 is a sustainable and resilient city and an inclusive and equitable community. Dubuque 2035 has preserved our Masterpiece on the Mississippi, has a strong diverse economy and expanding connectivity. Our residents experience healthy living and active lifestyles; have choices of quality, livable neighborhoods; have an abundance of fun things to do; and are engaged in the community.

CITY MISSION STATEMENT

Dubuque city government is progressive and financially sound with residents receiving value for their tax dollars and achieving goals through partnerships. Dubuque city government's mission is to deliver excellent municipal services that support urban living; contribute to an equitable, sustainable city; plan for the community's future; and facilitate access to critical human services.

CITY OF DUBUQUE GOALS 2024

- **Robust Local Economy:** Diverse Businesses and Jobs with Economic Prosperity
- **Vibrant Community:** Healthy & Safe
- **Livable Neighborhoods & Housing:** Great Place to Live
- **Financially Responsible, High-Performance City Organization:** Sustainable, Equitable, and Effective Service Delivery

2018-2020 POLICY AGENDA

Policy Agenda items are issues that need direction or a policy decision by the City Council, or need a major funding decision by the City Council, or issues that need City Council leadership in the community or with other governmental bodies. The policy agenda is divided into top priorities and high priorities.

- **Sustainable Environment:** Preserving and Enhancing Natural Resources
- **Partnership for a Better Dubuque:** Building Our Community that is Viable, Livable, and Equitable
- **Diverse Arts, Culture, Parks, and Recreation Experiences and Activities**
- **Connected Community:** Equitable Transportation, Technology Infrastructure, and Mobility

2018-2020 MANAGEMENT AGENDA

Management agenda items are issues for which the City Council has set the overall direction and provided initial funding, may require further City Council action or funding, or are major management projects that may take multiple years to implement. The management agenda is divided into top priorities and high priorities.

TOP PRIORITIES

(in alphabetical order)

- Affordable Childcare Study and Funding
- Five Flags Center: Direction and Funding
- Inclusive Dubuque Support
- Major Streets Improvement: Plan, Direction, and Funding
- Poverty Reduction: Action Plan
- River Cruise Docking Facilities: Direction
- Winter Farmers Market: Location and Funding Support

HIGH PRIORITIES

(in alphabetical order)

- Bee Branch Floodwall Gates Funding
- Central Avenue Corridor: Economic Revitalization
- Crime Prevention Program: Maintenance
- Debt-Reduction Plan: Continuation
- Mental/Brain Health Strategy and Action Plan
- New Financial Software: Funding
- Pet-Friendly Community: Policy Direction and Actions
- Street Maintenance Program: Funding Level

TOP PRIORITIES

(in alphabetical order)

- Campaign for Grade-Level Reading
- CHANGE Program: Implementation
- Crescent Community Health Center Expansion
- Dubuque's True North Housing Initiative
- Multicultural Family Center Expansion
- Riverfront Master Plan (US Army Corps of Engineers)
- Transit Vehicles Replacement
- Veterans Pond Development and Direction

HIGH PRIORITIES

(in alphabetical order)

- City Performance Measurements/Open Data/Data Governance
- Citywide Departmental Work Order System
- Comiskey Park Renovation
- Community Security/Surveillance System Expansion
- Housing Needs Assessment Report
- Resident Satisfaction Survey
- Residential Housing Upgrade/Bee Branch HUD Flood Protection
- Water & Resource Recovery Center: Nutrient Trading

Vibrant Community

Management in Progress

- Radio System Upgrade to P25
- Dispatcher Training: FY'20 Funding
- Communication National Quality Assurance: FY'20 Funding
- CAD Connection to City Cameras Network: Funding
- Water & Resource Recovery Center: Certification of Environmental Lab – Analysis of Nutrients
- 2018 Community Health Needs Assessment/Health Improvement Plan: Adoption
- Fire Accreditation: Completion
- HUD Voluntary Compliance Report
- Police Officer Recruitment & Retention
- 21st Century Policing Guide
- Healthcare for Residents from Pacific Islands: FY'20 Funding
- Traffic Camera System: Upgrade
- Smart 911 Personal & Building Profile Marketing: FY'20 Funding
- Quick Response Pumper: Operational
- EMS Equipment Replacement Schedule
- Fire Pumper: Operational
- Humane Society Contract: Renewal

Major Projects:

- Fire Headquarters & Station ADA Compliance
- Fire Station HVAC & Lighting Improvements
- Communications Center Remodel
- Police Shooting Range Development (with Dubuque County Sheriff)

Management in Progress

Items that are underway and budgeted. Staff is implementing and providing updates to City Council.

Major Projects

Projects that are underway and budgeted. Staff is implementing and providing updates to City Council

Livable Neighborhoods

Management in Progress

- Barrington Lakes Reservoir Abandonment
- Code Enforcement Accela Program: FY'20 Funding
- Low Income Housing Tax Credits Program/Projects
- Abandoned/Vacant Buildings/Structures Report
- Downtown Commercial Buildings Evaluation & Assessment Report: Identification

Major Projects:

- Lowell Street Retaining Wall Repair

Robust Local Economy

Management in Progress

- Riverfront Lease Gavilon Sites [2]: Negotiate Lease Extension
- Workforce Market-rate Housing: Rent to Own Plan Development
- Brownfield Area-wide Agreement & Clean-up
- Economic Impact of Historic Preservation Survey & Report: FY'20 Funding
- Phased Historic Architecture Survey: FY'20 Funding
- Marketing Dubuque Jet Center Services: Funding
- America's River III Fundraising: Announcement
- Air Service Expansion
- Opportunity Dubuque Job Training Program- Support Expansion & Diversification of Clients
- Flexsteel Project: Facility Completion & Dubuque Initiatives Possession of Former Site
- Dubuque Brewing & Malting Site Development: SHPO Review
- Opportunity Zone Administrative Rules: US Treasury
- Build a Better Block Event

Major Projects:

- Airport Terminal Landscaping

AMERICA'S RIVER III FUNDRAISING





Financially Responsible, High Performance City Organization

Management in Progress

- Plan for City Expo 2019
- Direct Time Entry & Employee Access Center: Implementation
- Grant Management Software: Implementation
- Mobile Asset Management Software: FY'20 Funding
- Water Source Initial Plan & Distribution Hydraulic Model Master Plan
- I-Net Connection for Remote Sites: FY'20 Funding
- InVision Facility Management Software Design & Implementation
- Liquor License Process Review
- Mobile/Roaming Vendors/Concession Agreements & Permit Process Review
- Indirect Rate for Grants: Creation
- Accounts Payable Workflow
- Health Benefits Consulting & Actuarial Services: Contract
- Workers Compensation Claims Management: Contract

Major Projects:

- Purina Drive Salt Storage Building Project

Sustainable Environment

Management in Progress

- Emerald Ash Borer Program: Implementation
- Community Climate Action & Resiliency Plan: Update
- Sanitary Sewer System Condition Assessment: FY'20 Funding
- Lead & Copper Rule Compliance Water Sampling & Testing
- STAR Recertification
- Solid Waste Study

Major Projects:

- Bee Branch Project (Garfield to Comiskey & Under Railroad)
- Municipal Separate Storm Sewer System (MS4) Permit Compliance Projects
- Energy-Efficient Street Lights
- Water Tank Inspection Program & Maintenance
- Washington Street 30" Force Main Phase 2
- 17th Street/W. Locust Street HUD Resiliency Storm Sewer Improvement Project
- 22nd Street/Kaufman Avenue HUD Resiliency Storm Sewer Improvement Project
- W. 3rd Street Reservoir Generator: FY'20 Funding
- Well Abandonment Project (Vernon & Barrington Lakes Systems)
- Water Meter Replacement for Vernon & Barrington Lakes
- WRRC Outfall Manhole Reconstruction
- Riverbank Stabilization Project (US Corps of Engineers)
- Kerper Boulevard Sanitary Sewer
- Roosevelt Street Water Tower
- Cedar Crest, Wildwood, Barrington Lakes Fire Hydrants
- Tamarack Water Main Extension



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Diverse Arts, Culture, Parks, & Recreation

Management in Progress

- Kindle e-Readers to Nursing Homes
- How-to-Create Videos – Library YouTube Channel
- Bunker Hill Golf Course Irrigation Project Phase 3: FY'20 Funding

Major Projects:

- Grand River Center: Upgrade Projects
- Creekwood Park: Opening
- English Ridge Subdivision Park Development
- Eagle Point Park Ecological Restoration Project

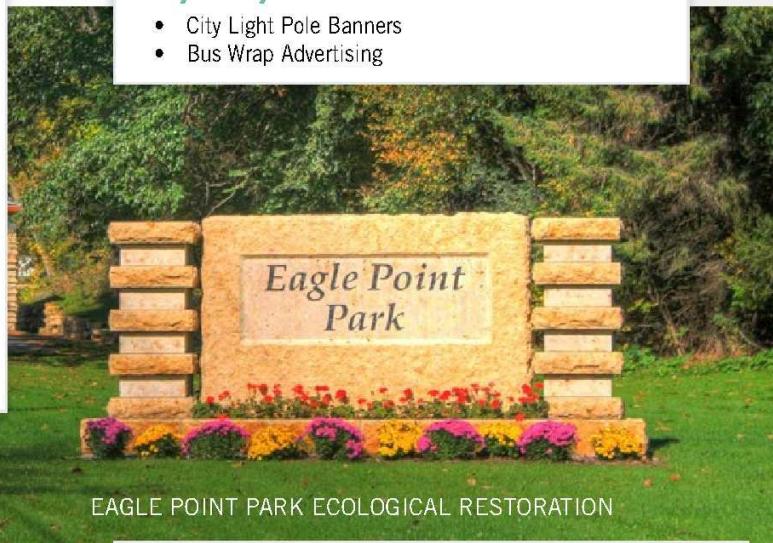
Partnership for a Better Dubuque

Management in Progress

- Four Mounds Foundation/HEART Program
- My Brother's Keeper
- City Channel Dubuque Programming: Distribution Options
- All-America City Application
- GIS Story Maps
- Language Translation Strategy
- City Focus Magazine
- Bee Branch "Beekeepers" Initiative

Major Projects:

- City Light Pole Banners
- Bus Wrap Advertising



EAGLE POINT PARK ECOLOGICAL RESTORATION

Connected Community

Management in Progress

- Bus Routes: Update
- Highway 20 Landscaping: FY'20 Funding
- Comprehensive Pavement Preservation Plan: FY'20 Funding
- New Aviation Facility (University of Dubuque)
- Airport Security Program: Upgrade
- Downtown Parking Signage Ordinance: Update

Major Projects:

- Roundabouts [4]
- Four-Laning Southwest Arterial: Completion
- North Cascade Road Reconstruction & Water Main Extension
- Washington Street Improvements (7th - 9th Street)
- Menards Frontage Road
- Chavenelle Road Rehabilitation
- Chavenelle Road Hike/Bike Trail
- Airport Signage – Highway 61
- Surface Parking Lots Paving
- Highway 52 Repaving



COUN002-090418

ROUNDABOUTS PROGRESS

LINKING LONG- AND SHORT-TERM GOALS

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|--|---|---------------------------|
| Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity | Terminal Automated Vehicle Wash Facility | Airport |
| | Aerial Orthophotography | City Manager's Office |
| | Central Avenue Corridor Initiative | Economic Development |
| | Central Avenue Streetscape Master Plan Implementation | Economic Development |
| | Downtown Rehab Grant Program | Economic Development |
| | Downtown Rehabilitation Loan Program | Economic Development |
| | Greater Downtown Urban Renewal District Incentive & Rehab Program | Economic Development |
| | Workforce Development | Economic Development |
| | ABC Supply Building Deconstruction | Engineering |
| | Federal Building Renovation | Engineering |
| | Fiber Optic Conduit - Miscellaneous | Engineering |
| | Riverfront Dock Expansion | Engineering |
| | Riverfront Leasehold Improvements | Engineering |
| | Sanitary Sewer Extensions - Existing Development, Pre-Annexation, and Annexation Agreements | Engineering |
| | Sanitary Sewer Extensions to Existing Developments | Engineering |
| | Sanitary Sewer Extensions to Existing Developments | Engineering |
| | Sanitary Sewer Extensions to New Developments | Engineering |
| | East 12th & Elm Street Parking Lot Construction | Transportation Services |
| | Southwest Arterial Water Main Extension | Water |
| | Tamarack Park Frontage Road Water Main | Water |
| | Water Line Extensions to New Developments | Water |
| | West End Annexation Phase II | Water |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|-------------------------------------|---|---------------------------|
| Vibrant Community: Healthy and Safe | Street Camera Installation | Engineering |
| | Sidewalk Inspection Program | Engineering |
| | Street Light Replacement and New Installation | Engineering |
| | Flood Control Maintenance Facility | Engineering |
| | Fire Station Expansion and Relocation | Fire |
| | Ladder Truck and Pumper Replacement | Fire |
| | HVAC Replacement - Fire Headquarters | Fire |
| | Ambulance Replacement | Fire |
| | Lead Service Line Replacements | Housing |
| | Lead Based Paint Hazard Control Grant Match | Housing |
| | Flood Control Levee Repair | Public Works |
| | Flood Control Units | Public Works |
| | Public Lead Line Water Replacement | Water |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|--|--|---------------------------|
| Vibrant Community: Healthy and Safe | Draintile Program | Engineering |
| | Grandview Street Light Replacement | Engineering |
| | Sidewalk Program - City Owned Property | Engineering |
| | Onboard Security Cameras | Transportation Services |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|---|---|---------------------------|
| Livable Neighborhoods and Housing: Great Place to Live | Bee Branch Healthy Homes Resiliency Grant | Housing |
| | First-Time Home Buyer Program | Housing |
| | Homeowner Rehabilitation Program | Housing |
| | Homeownership Assistance | Housing |
| | Lead Based Paint Hazard Control | Housing |
| | Purchase/Rehab/Resale | Housing |
| | Rental Dwelling Rehab Program | Housing |
| | Washington Neighborhood Home Purchase Program | Housing |
| | Washington Neighborhood Housing Initiative | Housing |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|---|--|---------------------------|
| Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery | Replace Carpet | Conference Center |
| | Storm Sewer General Repairs | Engineering |
| | Storm Sewer Lining and Rehabilitation | Engineering |
| | Catch Basin Reconstruction | Engineering |
| | Cedar and Terminal Lift Station and Force Main Assessment and Improvements | Engineering |
| | CCTV Inspection, Cleaning and Assessment | Engineering |
| | Sanitary Sewer Utility Master Plan | Engineering |
| | Stone Retaining Walls | Engineering |
| | Bridge Repairs and Maintenance | Engineering |
| | Traffic Signal Mastarm Retrofit | Engineering |
| | Track Line Sanitary Cleaning & Lining | Engineering |
| | General Ledger Software | Finance |
| | City-Wide Computer and Printer Replacements | Information Services |
| | City-Wide Multifunction Replacements | Information Services |
| | Network Switch Replacements | Information Services |
| | Retaining Wall Replacement | Parks |
| | Cab-Over Solid Waste Vehicles | Public Works |
| | High Pressure Sewer Jet Cleaner | Public Works |
| | Locust/Iowa Street Parking Ramp Repairs | Transportation Services |
| | Port of Dubuque Major Ramp Maintenance | Transportation Services |
| | Lift Station SCADA Upgrades | W&RRC |
| | SCADA and Communications Infrastructure | Water |
| | Water Meter Replacement Program | Water |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|---|--|---------------------------|
| Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery | Fiber Infrastructure Management System | Engineering |
| | Manhole Replacement/Rehab Program | Engineering |
| | Pennsylvania Culvert Replacement | Engineering |
| | Street Lighting and Traffic Signal Knockdown | Engineering |
| | Department Remodel | Finance |
| | Layer 2 Redundant Network Switch | Information Services |
| | Library - Replace Water Lines | Library |
| | Replace Roof on Library Addition | Library |
| | Parks - Replace Water Lines | Parks |
| | Aerial Bucket Truck Replacement | Public Works |
| | Floodwall Post-Flood Repair Program | Public Works |
| | Hard Surface Deep Cleaning Self-Propelled Unit | Public Works |
| | Sanitary Sewer Root Foaming | Public Works |
| | Traffic Signal Battery Backup Program | Traffic |
| | UV Disinfection System Modifications | W&RRC |
| | Fire Hydrant Assembly Relocation/Replacement of the Sidewalk Program | Water |
| | Water Source & Hydraulic Model: Master Plan | Water |
| | Pavement Condition Index (PCI) | Airport |
| | Washington Neighborhood Home Purchase Program | Housing |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|--|--|---------------------------|
| Sustainable Environment: Preserving and Enhancing Natural Resources | Bee Branch Creek Rail Road Culverts | Engineering |
| | 22nd Street Storm Sewer Improvements | Engineering |
| | 17th Street Storm Sewer Improvements | Engineering |
| | Stormwater Infiltration & Inflow Elimination | Engineering |
| | Auburn & Custer Sanitary Sewer Reconstruction | Engineering |
| | Sanitary Sewer Lining Program | Engineering |
| | Southfork Interceptor Sanitary Sewer | Engineering |
| | Twin Ridge Subdivision - Lagoon Abandonment | Engineering |
| | Cooper Place and Maiden Lane Sanitary Sewer Reconstruction | Engineering |
| | Center Place Alley Sanitary Sewer Rehabilitation | Engineering |
| | US HWY 20 Interchange Storm Sewer Improvements | Engineering |
| | Storm Sewer Improvements/Extensions | Engineering |
| | High-Strength Waste Receiving & Storage | W&RRC |
| | Nitrogen Reduction | W&RRC |
| | Final Clarifier Drive Pier Realignment and Drive Repair | W&RRC |
| | Cottingham Road Water Main | Water |
| | Wells, Well-Field & Raw Transmission Line Improvements | Water |
| | Water Main Replacements - Streets | Water |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|--|--|---------------------------|
| Sustainable Environment: Preserving and Enhancing Natural Resources | Water Storage Tank Coating Program | Water |
| | Water Main Replacement - Consent Decree | Water |
| | North Cascade Road Water Main Extension | Water |
| | Chesterfield Drive Water Main | Water |
| | Municipal Green House Gas Inventory | City Manager's Office |
| | Hempstead Sanitary Sewer Reconstruction | Engineering |
| | Perry & Bradley Force Main and Lift Station Improvements | Engineering |
| | Landfill Access Road Storm Sewer | Engineering |
| | Abott & Cottage Sanitary Sewer Reconstruction | Engineering |
| | Heeb Street Sanitary Sewer Reconstruction | Engineering |
| | University Avenue Storm Sewer | Engineering |
| | Knob Hill/Duggan Drive Sanitary Sewer Reconstruction | Engineering |
| | LED Re-lamp Schedule | Engineering |
| | Southgate Sanitary Sewer Reconstruction | Engineering |
| | Wood Street Sanitary Sewer Reconstruction | Engineering |
| | Grove Terrace Sanitary Sewer Reconstruction | Engineering |
| | Catfish and Granger Creek Interceptor, Force Main, and Lift Station Improvements | Engineering |
| | Mechanical & Electrical Systems Implementation | Fire |
| | Ice Harbor Gate Fender Replacement | Public Works |
| | Ice Harbor Concrete Abutment Repair | Public Works |
| | Municipal Service Center CNG Retrofit | Public Works |
| | Side Stream Phosphorous Removal | W&RRC |
| | Old Davenport Road water Main Extension | Water |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|---|---|---------------------------|
| Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable | Downtown ADA Assistance | Building |
| | Downtown Urban Renewal District Non-Profit ADA Assistance | Building |
| | Non-Profit Weatherization Assistance | City Manager's Office |
| | Washington Neighborhood Facade Program | Economic Development |
| | True North Neighborhood Reinvestment Program | Housing |
| | Washington Neighborhood Home Purchase Program | Housing |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|--|---|---------------------------|
| Diverse Arts, Culture, Parks and Recreation: Experiences and Activities | Replace Table, Chairs, and Podiums | Conference Center |
| | Five Flags Building Improvements | |
| | Arena - Roof Replacement | Civic Center |
| | Hawthorne Street Boat Ramp Repair | Public Works |
| | Amenities Improvement | Parks |
| | Arena - Air Wall Replacement | Civic Center |
| | Arena - Concert Sound Equipment | Civic Center |
| | Arena - Stage Deck Replacement | Civic Center |
| | Bunker Hill Golf Course - Replace Irrigation System | Recreation |
| | Construct Rest Rooms | Parks |
| | Flora and Sutton Pools Annual Maintenance | Recreation |
| | Accessibility Building Modifications | Civic Center |
| | Arena Air Conditioner Replacement | Civic Center |
| | Arena - Concert Audio Reinforcement | Civic Center |
| | Elevator Upgrades | Civic Center |
| | Replace Play Unit | Parks |
| | Replace Fabric Wall Covering | Conference Center |
| | Stone Work | Parks |
| | Playground Replacement | Parks |
| | Replace Roof on Bridge Complex | Parks |
| | Parks - Concrete Improvements | Parks |
| | Eagle Valley Park Development | Parks |
| | Renovate Log Cabin Pavilion | Parks |
| | Street Tree Program | Parks |
| | Plaza Rehabilitation | Parks |

| LONG-TERM GOAL | SHORT-TERM GOAL | IMPLEMENTATION DEPARTMENT |
|--|---|---------------------------|
| Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility | Replace Snow Removal Equipment | Airport |
| | East-West Corridor Capacity Improvements | Engineering |
| | Curb Ramp Program | Public Works |
| | Southwest Arterial Project | Engineering |
| | Transit Vehicle Replacement | Transportation Services |
| | STREETS Traffic Control Project | Engineering |
| | Relocate D-Marc to New Terminal | Airport |
| | 56,000 GVW Dump Truck Replacement | Public Works |
| | 35,000 GVW Dump Truck Replacement | Public Works |
| | Pavement Marking Program | Public Works |
| | Asphalt Milling Program | Public Works |
| | Rehabilitate Taxiway A | Airport |
| | North Apron Reconstruction | Airport |
| | Cedar Cross Road Reconstruction | Engineering |
| | Chavenelle Road Reconstruction | Engineering |
| | Rehabilitate Runway Lighting | Airport |
| | Bee Branch Creek Trail 16th to 9th Street | Engineering |
| | North Cascade Road Reconstruction | Engineering |
| | Seippel Road Reconstruction | Engineering |
| | Pennsylvania & Radford Road Roundabout | Engineering |
| | 7th Street Connection to Pine Street | Engineering |
| | Update Layout Plan and GIS | Airport |
| | INET Replacement Build Out | Engineering |
| | Traffic Signal Fiber Optics | Engineering |
| | Vacuum Street Sweeper Replacement | Public Works |
| | JFK Transfer Phase 2 | Transportation Services |
| | Traffic Signalization Program | Engineering |
| | Traffic Signal Intersection Reconstruction | Engineering |
| | Heeb Street Construction | Engineering |
| | Traffic Signal Interconnect Conduit Replacement | Engineering |
| | Terminal Entrance Sign and Regrading | Airport |
| | Traffic Signal Controller Replacement | Engineering |
| | Wheel Loader Purchase | Public Works |
| | 2-Way Conversion Central & White | Engineering |
| | Traffic Signal Detection Conversion | Public Works |
| | Asphalt Pavement Repair | Airport |
| | JFK Road Resurfacing | Engineering |
| | Curb Replacement Program | Public Works |
| | Asbury Road Signalization Reconstruction | Engineering |
| | Bust Stop Improvements | Transportation Services |
| | ITS Traffic Control Equipment | Engineering |
| | Concrete Street Section Repair Program | Public Works |
| | Street Construction General Repairs | Engineering |

CITY OF DUBUQUE
FISCAL YEAR 2020 RECOMMENDED BUDGET
FACT SHEET

| | | |
|-------------------------|------------------------|--------------------------|
| Total Budget | \$191,272,643 | 9.42% more than FY 2019 |
| Operating Budget | \$134,086,573 | 2.19% more than FY 2019 |
| Capital Budget | \$57,186,070 | 31.21% more than FY 2019 |
| City Tax Asking | \$26,296,081 | -0.75% less than FY 2019 |
| | | |
| City Tax Rate | \$10.33144 per \$1,000 | -2.43% less than FY 2019 |
| Taxable Valuation | \$2,542,043,245 | +1.72% more than FY 2019 |
| TIF Increment Valuation | \$353,396,716 | +4.60% more than FY 2019 |
| Tax Rate Change | -2.43% | |

Impact on Property Owners (City Taxes Only)

| | | | |
|---------------------|---------------------|---------------------|----------------------------|
| Residential = 0.00% | Commercial = -1.48% | Industrial = -1.79% | Multi-residential = -7.07% |
| \$0.00 | -\$48.53 | -\$87.16 | -\$132.29 |

Recommended Fee Adjustments

| | |
|-------------------|--|
| Sewer | 5% rate increase effective July 1, 2019 |
| Water | 5% rate increase effective July 1, 2019 |
| Stormwater | 6.83% rate increase effective July 1, 2019 |
| Solid Waste | 1.63% rate increase effective July 1, 2019 |
| Recreation | Annual Golf fee increases/decreases to maintain 100% self-support guideline: \$10 increase for all 6 annual pass categories (Individual, Individual Weekday, Couple, Weekday Couple, Family, and Junior). Creation of new college golf pass. This pass would be sold for \$300 for the season with an estimate of 20 sold totaling \$6,000 in additional revenue. |
| Building Services | Implement a minimum permit fee of \$25, a \$150 application fee for appeals applications, and charge 20% of the permit fee for plan review rather than an hourly rate. In FY21 the Building Services Department would also move to one fee schedule for residential and commercial projects. This fee schedule will reflect the averages of all other large cities in Iowa and fees will be rounded to the nearest whole value. Fee adjustments will occur over two years. |

Positions

All Funds

Full-Time Equivalent Changes

10.41

Full-Time Equivalent

709.09*

* Included Full Time employees (576.50), Part Time employees (75.15), and Seasonal (57.44)

SUMMARY OF TOTAL REVENUE AND EXPENDITURES

- ALL BUDGETED FUNDS

| Revenues/Sources | FY18 Actual | FY19 Adopted Budget | FY20 Recommended Budget |
|------------------------------------|-----------------------|-----------------------|-------------------------|
| Taxes | \$ 55,302,598 | \$ 54,043,173 | \$ 54,481,634 |
| Licenses and Permits | 1,750,692 | 1,562,233 | 1,752,994 |
| Use of Money and Property | 14,618,320 | 13,276,669 | 14,388,998 |
| Intergovernmental | 38,590,590 | 34,564,606 | 48,356,962 |
| Charges of Services | 38,560,860 | 48,592,841 | 44,184,398 |
| Special Assessments | 173,374 | 30,000 | 30,000 |
| Miscellaneous | 11,431,845 | 8,220,363 | 8,024,009 |
| Subtotal Revenues | 160,428,279 | 160,289,885 | 171,218,995 |
| Other Financing Sources: | | | |
| Proceeds from Bonds | 12,014,076 | 11,360,477 | 12,926,487 |
| Transfers In | 28,835,673 | 33,168,399 | 30,478,335 |
| Beginning Fund Balance | 53,812,160 | 53,230,190 | 50,079,447 |
| Total Available Resources | \$ 255,090,188 | \$ 258,048,951 | \$ 264,703,264 |
| Expenditures/Uses | | | |
| Public Safety | \$ 28,568,426 | \$ 29,625,497 | \$ 30,083,289 |
| Public Works | 11,697,208 | 12,621,717 | 13,042,583 |
| Health and Social Services | 854,144 | 978,132 | 1,196,081 |
| Culture and Recreation | 11,846,667 | 12,657,491 | 12,850,660 |
| Community and Economic Development | 15,050,682 | 14,704,565 | 14,681,941 |
| General Government | 8,838,690 | 9,237,964 | 9,772,313 |
| Business Type | 26,773,543 | 28,209,942 | 28,552,756 |
| Debt Service | 27,663,913 | 23,180,811 | 23,906,950 |
| Capital Improvement Projects | 41,731,051 | 43,584,986 | 57,186,070 |
| Subtotal Expenditures | 173,024,324 | 174,801,105 | 191,272,643 |
| Other Financing Uses: | | | |
| Transfers Out | 28,835,673 | 33,168,399 | 30,478,335 |
| Ending Fund Balance | 53,230,191 | 50,079,447 | 42,952,286 |
| Total Uses and Fund Balance | \$ 255,090,188 | \$ 258,048,951 | \$ 264,703,264 |

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
ALL BUDGETED FUNDS

| | FY 2018 Actual | FY 2019 Adopted Budget | FY 2020 Recomm'd Budget | FY 2021 Projected Budget | FY 2022 Projected Budget | FY 2023 Projected Budget | FY 2024 Projected Budget |
|--|-------------------|------------------------------|-------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Revenue | | | | | | | |
| Taxes | \$ 55,302,598 | \$ 54,043,173 | \$ 54,481,634 | \$ 54,963,251 | \$ 57,381,313 | \$ 59,104,034 | \$ 61,439,332 |
| Licenses & Permits | 1,750,692 | 1,562,233 | 1,752,994 | 2,309,288 | 2,383,756 | 2,465,019 | 2,504,568 |
| Use of Money & Property | 14,618,320 | 13,276,669 | 14,388,998 | 14,317,613 | 14,547,278 | 15,384,749 | 15,826,743 |
| Intergovernmental | 38,590,590 | 34,564,606 | 48,356,962 | 30,036,883 | 34,190,818 | 30,606,045 | 29,500,144 |
| Charges for Service | 38,560,860 | 48,592,841 | 44,184,398 | 45,793,488 | 47,028,771 | 48,095,009 | 49,140,674 |
| Special Assessments | 173,374 | 30,000 | 30,000 | 350,000 | 30,000 | 30,000 | 584,524 |
| Other Financing Sources | 12,014,076 | 11,360,477 | 12,926,487 | 20,015,061 | 9,715,445 | 5,600,109 | 22,981,139 |
| Transfers In | 28,835,673 | 33,168,399 | 30,478,335 | 46,381,513 | 40,425,901 | 39,755,333 | 49,337,152 |
| Miscellaneous | 11,431,845 | 8,220,363 | 8,024,009 | 7,160,518 | 7,199,861 | 6,915,579 | 7,032,937 |
| Total Revenue | \$201,278,028 | \$204,818,761 | \$214,623,817 | \$221,327,615 | \$212,903,143 | \$207,955,877 | \$238,347,213 |
| Expenditures | | | | | | | |
| Employee Expense | \$ 60,620,976 | \$ 62,829,377 | \$ 63,143,600 | \$ 63,956,033 | \$ 65,793,223 | \$ 67,972,883 | \$ 70,071,570 |
| Supplies & Services | 39,417,410 | 40,047,337 | 42,434,719 | 42,069,079 | 42,550,077 | 43,223,879 | 43,878,096 |
| Capital Outlay | 2,727,550 | 4,276,234 | 3,652,211 | 3,222,213 | 3,239,769 | 3,342,303 | 3,233,113 |
| Debt Service | 27,663,915 | 23,180,811 | 23,906,950 | 25,186,580 | 25,367,570 | 25,734,125 | 24,522,543 |
| Non-Expense Accounts | 863,422 | 882,360 | 949,093 | 927,503 | 946,598 | 963,321 | 980,312 |
| Transfers Out | 28,835,673 | 33,168,399 | 30,478,335 | 46,381,513 | 40,425,901 | 39,755,333 | 49,337,152 |
| Unencumbered Funds | — | — | — | (200,000) | (200,000) | (200,000) | (200,000) |
| Capital Improvements | 41,731,052 | 43,584,986 | 57,186,070 | 39,483,922 | 32,577,776 | 25,890,261 | 37,642,201 |
| Total Expenditures | \$201,859,998 | \$207,969,504 | \$221,750,978 | \$221,026,843 | \$210,700,914 | \$206,682,105 | \$229,464,987 |
| Net Increase (Decrease) in Fund Balance | (581,970) | (3,150,743) | (7,127,161) | 300,772 | 2,202,229 | 1,273,772 | 8,882,226 |
| | 50,079,447 | | | | | | |
| Beginning Fund Balance | 53,812,160 | 53,230,190 | 50,079,447 | 42,952,286 | 43,253,058 | 45,455,287 | 46,729,059 |
| Ending Fund Balance | \$ 53,230,190 | \$ 50,079,447 | \$ 42,952,286 | \$ 43,253,058 | \$ 45,455,287 | \$ 46,729,059 | \$ 55,611,285 |

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
GENERAL FUND

| | FY 2018 Actual | FY 2019 Adopted Budget | FY 2020 Recomm'd Budget | FY 2021 Projected Budget | FY 2022 Projected Budget | FY 2023 Projected Budget | FY 2024 Projected Budget |
|--|-------------------|------------------------------|-------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Revenue | | | | | | | |
| Taxes | \$ 33,302,089 | \$ 34,579,171 | \$ 34,891,725 | \$ 35,149,112 | \$ 35,880,809 | \$ 36,630,066 | \$ 37,346,449 |
| Licenses & Permits | 1,506,601 | 1,518,708 | 1,706,314 | 1,745,259 | 1,819,727 | 1,900,990 | 1,940,539 |
| Use of Money & Property | 12,857,946 | 12,515,102 | 13,290,570 | 13,296,513 | 13,521,694 | 14,355,293 | 14,479,480 |
| Intergovernmental | 2,362,072 | 2,217,172 | 2,902,952 | 2,155,102 | 1,995,620 | 1,848,441 | 1,701,635 |
| Charges for Service | 5,582,272 | 5,416,711 | 6,030,697 | 6,133,732 | 6,221,593 | 6,311,301 | 6,402,905 |
| Special Assessments | — | — | — | 30,000 | 30,000 | 30,000 | 30,000 |
| Other Financing Sources | — | — | — | 65,748 | 65,748 | 65,748 | 65,748 |
| Transfers In | 11,139,781 | 10,251,516 | 10,270,845 | 9,001,886 | 9,785,889 | 10,567,218 | 11,819,813 |
| Miscellaneous | 2,104,807 | 1,981,083 | 2,058,022 | 2,015,177 | 2,038,537 | 2,062,365 | 2,086,669 |
| Total Revenue | \$ 68,855,568 | \$ 68,479,463 | \$ 71,151,125 | \$ 69,592,529 | \$ 71,359,617 | \$ 73,771,422 | \$ 75,873,238 |
| Expenditures | | | | | | | |
| Employee Expense | \$ 42,550,053 | \$ 44,266,159 | \$ 44,790,581 | \$ 45,323,087 | \$ 46,219,761 | \$ 48,159,366 | \$ 49,739,963 |
| Supplies & Services | 15,969,668 | 16,530,024 | 18,181,152 | 18,503,414 | 18,911,593 | 19,250,872 | 19,574,798 |
| Capital Outlay | 1,581,498 | 1,865,426 | 1,617,785 | 1,588,090 | 1,588,090 | 1,588,090 | 1,588,090 |
| Debt Service | 1,356,337 | 868,840 | 949,518 | 731,596 | 662,447 | 128,425 | 115,575 |
| Non-Expense Accounts | (447,090) | (433,102) | (437,706) | (444,272) | (452,046) | (465,608) | (479,576) |
| Transfers Out | 4,234,730 | 3,783,302 | 4,000,538 | 2,497,105 | 2,601,472 | 2,735,751 | 2,853,334 |
| Unencumbered Funds | — | — | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) |
| Capital Improvements | 1,911,074 | 725,211 | 2,133,906 | 1,610,793 | 1,498,294 | 3,014,338 | 2,745,638 |
| Total Expenditures | \$ 67,156,270 | \$ 67,605,860 | \$ 71,035,774 | \$ 69,609,813 | \$ 70,829,611 | \$ 74,211,234 | \$ 75,937,822 |
| Net Increase (Decrease) in Fund Balance | 1,699,298 | 873,603 | 115,351 | (17,284) | 530,006 | (439,812) | (64,584) |
| Beginning Fund Balance | 9,914,433 | 11,613,731 | 12,487,334 | 12,602,685 | 12,585,401 | 13,115,407 | 12,675,595 |
| Ending Fund Balance | \$ 11,613,731 | \$ 12,487,334 | \$ 12,602,685 | \$ 12,585,401 | \$ 13,115,407 | \$ 12,675,595 | \$ 12,611,011 |

**CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN**

WHY

Long term financial planning is the process of aligning financial capacity with long term service objectives. Financial planning uses forecasts to provide insight into future financial capacity so that strategies can be developed to achieve long term sustainability in light of the government's service objectives and financial challenges.

EFFECT ON THE BUDGET AND BUDGET PROCESS

Gaming revenue has declined after the legalization of video gaming terminals in Illinois. State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback and a substantial revenue loss for the City. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key State legislators have been quoted in the media as casting doubt on the reimbursements continuing. The City is beginning to see stagnation in local option sales tax revenues. The City is facing new or increased costs in areas such as increasing technology. The City went out for bid for a third-party administrator for the self-insured health plan in FY 2017 and savings have been realized from the new contract and actual claims paid. During FY 2018, the City went out for bid for benefit provider for the prescription drug plan which resulted in savings from the bid award. Investments in equipment and City infrastructure are needed, but funding is limited. The debt reduction strategy and the movement to a more "pay as you go" strategy for capital projects could lead to larger tax and fee increases than with the use of debt.

ASSUMPTIONS

The baseline revenues and expenditures are based on the FY 2019 revised budget. The frozen positions have funding restored in FY 2019 and FY 2020. Property taxes after FY 2020 are assumed to increase to maintain the current level of service based on the previous assumptions. General fund revenues other than property taxes are increased 2% each year. All personal services costs are increased by 2% each year. Utility rate revenues are based on long term cash flows prepared by the City's financial advisor. Capital projects are based on the resources available to support the City's five-year Capital Improvement Program.

LINKING TO STRATEGIC GOALS

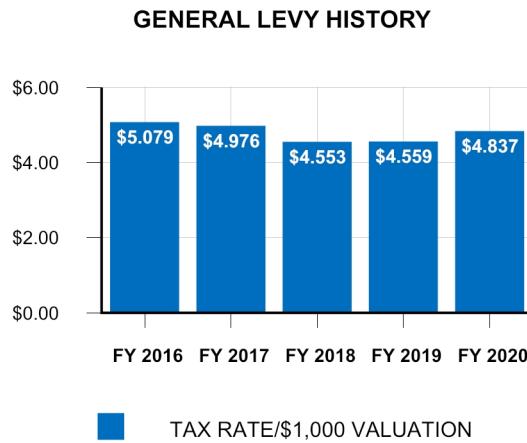
The City Council goals and priorities form the foundation for long-range financial planning, including five-year revenue and expenditure projections. The annually updated Council goals and priorities, in conjunction with the comprehensive plan, outline the City's vision for the future. Departments tie activities and programs to the Council goals and priorities, which are then linked to performance measures to help evaluate progress made toward achieving the goals and priorities, and also provides a format for evaluating expenditure and revenue patterns impacting the desired progress.

REVENUE CATEGORY EXPLANATIONS

PROPERTY TAXES

All property taxes collected for the City are levied on the assessed valuation of real and personal property as determined by the City Assessor. For Fiscal Year 2020, the total tax collection of \$26,296,081 is a -0.75% decrease as compared to FY 2019. The total tax collection includes \$9,370 for agricultural land. The overall levy is made up of five parts as described below.

GENERAL LEVY HISTORY

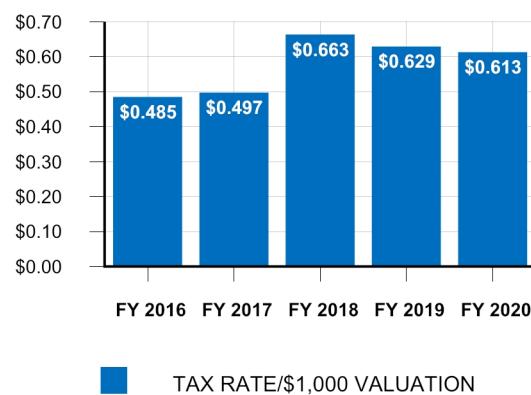


The **General Levy** for the general fund is limited by the State of Iowa to \$8.10 per \$1,000 of assessed valuation in any tax year, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2020 is just \$4.837, which is up from \$4.559 the year before. The General Levy is certified with the State of Iowa at \$8.10 by moving eligible Employee Trust & Agency expenses (allowable in the Trust & Agency Levy) into the General Levy.

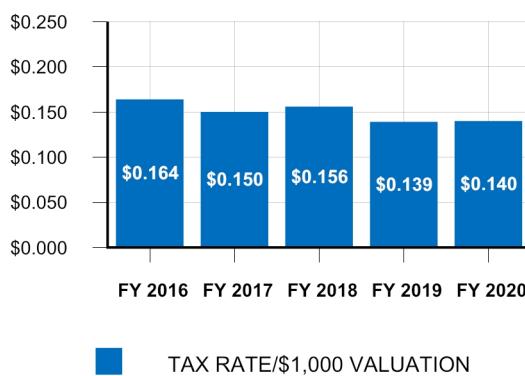
The State of Iowa requires this shift to maximize the General Levy first. Also, 50% of the one cent local option sales tax and 98% of the gaming revenues (taxes and lease) is applied for property tax relief which has created a savings in the total City tax rate of \$3.65/\$1,000 valuation.

Outside of the General Fund levy, a **Transit Levy** can be used without the vote of the electors to fund the operations of a municipal transit system. This levy may not exceed 95 cents/\$1,000 valuation. The levy is collected in the General Fund, and then transferred to the Transit Fund. The FY 2020 levy of 0.613 cents will generate \$1,558,460 which is a (2.50)% decrease from FY 2019.

TRANSIT LEVY HISTORY

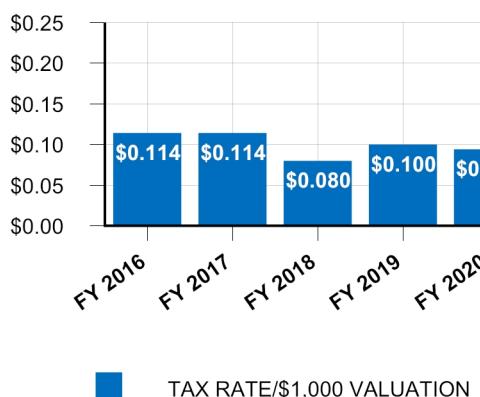


TORT LIABILITY LEVY HISTORY



The **Trust and Agency Levy** is available for payroll benefit costs (as defined by the City Finance Committee) including Retirement (IPERS), Municipal Fire and Police Retirement (MFPRSI), Police Pensions, Social Security/Medicare, Police and Fire medical costs, Health Insurance, Worker's Compensation, Life Insurance, and Unemployment. The total payroll benefit costs allowable in this levy are \$12.0 million. The trust and agency levy has decreased to \$4.648 in FY 2020 as a result of significant savings from switching health insurance third party administrator in FY 2018.

DEBT SERVICE LEVY HISTORY



Outside of the General Fund levy, a **Tort Liability Levy** can be used without the vote of the electors to fund the cost of general liability insurance to the total amount necessary. The levy is collected in the Tort Liability fund and then transferred into the General Fund to pay general liability insurance expense. The FY 2020 levy of 0.140 cents generates \$355,216. The City is a member of the Iowa Community Assurance Pool (ICAP) which is a local government risk-sharing pool in the State of Iowa. The tort liability levy request changes based on risk adjustments received from ICAP.

TRUST & AGENCY LEVY HISTORY



The final portion of the levy is for **Debt Service**. This levy is restricted to General Obligation (GO) bond debt and judgments. The City of Dubuque has a GO bond issuance for the replacement of fire trucks and an ambulance issued in FY 2011 for \$1,355,500 and a franchise fee judgment bond issued in FY 2016 for \$2,800,000 with debt service abated by the debt service levy of \$271,326 in FY 2020.

OTHER TAXES

Local Option Sales Tax (LOST)

Beginning April 1, 1988, an additional 1% local option sales tax is applied to all goods and services delivered within the City of Dubuque, to which the State of Iowa sales tax already applies. This was approved by the voters in February of 1988. Of the total received, 50% of the funds are marked for property tax relief; 20% for City facilities maintenance (upkeep of City-owned property, transit equipment, riverfront and wetland development, and economic development); and 30% for special assessment relief (street special assessments and the maintenance and repair of streets). Annually the State sends the City an estimate of the amount of local option sales tax it will receive monthly for the year. The amount is 95% of the estimated collection and then in November, the City will receive an adjustment to actual for the prior year. This estimate along with actual receipt and sales growth trends, are used to budget. The budget for FY 2020 decreased 2.83% compared to FY 2019, which reflects increased sales growth.

Impact of Local Option Sales Tax on City's Share of Property Tax Paid by the Average Homeowner



In FY 2020 approximately \$4,486,053 will be generated for property tax relief. This translates into a reduction of the City share of property tax paid by the Average Homeowner of \$131.55. This chart illustrates the amount the total levy would have to be if the Local Option Sales Tax had not been approved.

Hotel/Motel Tax

Beginning in November of 1991, a referendum was passed to increase hotel/motel tax from 5% to 7% (limit). This tax is levied upon the occupancy of any room furnished by a hotel/motel in the City. By Resolution, 50% of the hotel/motel tax is to be used for promotion and encouragement of tourism and convention business. City Council's policy is to provide 50% of the past 4 quarters actual receipts to the Convention & Visitors Bureau (CVB) in the next fiscal year's budget. The remaining 50% goes into the General Fund for property tax relief. Additional commitments include, 25% of actual hotel/motel tax paid by the Grand Harbor Hotel and Water Park be returned to them.

Hotel/motel tax has increased gradually over the years until FY 2004, when a 35% increase was realized. This was due to the addition of several new hotel/motels in Dubuque. FY 2020 is budgeted with an increase of 3.03% over FY 2019, which reflects the actual trend.

Other Taxes

Other taxes include tax on agricultural land (state levy limit is \$3,00375), military service, county monies & credits, gaming taxes (Greyhound Park and Casino para-mutual and slot machine tax and Diamond Jo riverboat tax on bets), mobile home tax, and tax increment property tax revenues.

LICENSES AND PERMITS

Fees from licenses include business, beer, liquor, cigarette, dog, cat, bicycle, housing, and other miscellaneous. Fees from permits include building, electrical, mechanical, plumbing, refuse hauling, excavation, subdivision inspection, swimming pool inspection, animal impoundments, and other miscellaneous.

Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas and 5% electric) – recommended to decrease 4.57% in FY 2020. The Fiscal Year 2020 projection for Cable Franchise Fees is \$564,029. The Utility Franchise Fees FY 2020 projection is \$4,794,979, all for property tax relief.

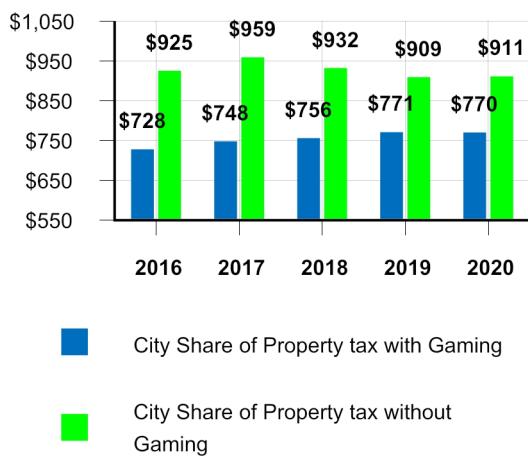
USE OF MONEY AND PROPERTY

This category includes interest and investment earnings collected, rent received from City owned property, and lease revenue. The gaming related leases generate the most revenue. In 1984, the citizen's of Dubuque approved a referendum allowing dog racing. In 1987, this expanded to include riverboat gaming and in 1994 slot machines at the dog track. The Greyhound Park and Casino expanded with a bigger and better facility and in June 2005, slot machines were added to go from 600 to 1,000 and in March 2006, table games were added.

Effective April 1, 2004 the lease with the Dubuque Racing Association (DRA) was revised to collect 1% of coin-in and unadjusted drop from .5% previously, and its end date changed from 2009 to 2018. The City receives a distribution of profit from the DRA annually that was previously split 40% to the City, 30% to local charities and 30 % retained by the DRA. A lease amendment in FY 2010 changed this split to 50% City / 50% Charities / DRA. In addition, this lease amendment changed the unadjusted drop from .5% for table games to 4.8 percent of adjusted gross receipts. Diamond Jo admissions are also collected through their lease.

City Council policy is to use 100% of the DRA distribution of profit to support the Capital Improvement budget. City Council policy for the total received from the DRA operating lease and taxes, and the Diamond Jo admissions and taxes, is to split it 96% for property tax relief in the General Fund and 4% to support the Capital Improvement program.

Impact of Gaming Revenues on City's Share of Property Tax Paid by the Average Homeowner



In 2020, 96% of the total or approximately \$4,787,620 is projected to be generated and reduce the amount paid by the average homeowner by \$140.40. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2020 and beyond gaming projections include the impact of video gaming terminals in Illinois and the new casino in Davenport.

INTERGOVERNMENTAL REVENUE

Intergovernmental revenues include Federal grants and reimbursements, State grants and reimbursements, State shared revenues, and County or other local grants and reimbursements. Many of these revenues are construction project related and thus significantly increase and decrease with the timing of projects. Federal and State grants received by the City are listed on the 'Summary of How Budgeted Expenditures are Funded by Source of Income' under the Financial Summaries tab.

In FY 03/04, the State of Iowa discontinued State shared recurring revenues (liquor tax, personal property tax replacement, municipal assistance, and state funded monies and credits) due to a budget crisis at the State level. This caused a shortfall of \$1,051,625 in the City of Dubuque's General Fund. Then in FY 04/05 the bank franchise tax was eliminated by the State causing a shortfall of \$145,000. This was addressed by making cuts, shifting funding and increasing revenues by adding a 2% gas and electric franchise fee.

The Iowa Department of Transportation (IDOT) provides annual projections on the amount of Road Use Tax Funds the City of Dubuque will receive over the next five years based on a per capita amount. The State Road Use Tax Fund consist of revenues from fuel tax, vehicle registration fees, use tax, driver's license fees and other miscellaneous sources and is distributed to cities on a per capita basis. It should be noted that in FY 2010, the Iowa Department of Revenue increased Road Use Tax Funds (RUT) as a result of higher vehicle registration fees passed into law in 2008. The gas tax was increased ten cents beginning in February 2015. The city is estimated to receive \$35,368,613 for FY 2020-2024.

CHARGES FOR SERVICES

Utility Charges

This includes revenue from charges for services for Water, Sewer, Stormwater, Solid Waste, and Landfill. Rate increases have been incorporated in all utilities (as listed on the “Fact Sheet” under the Budget Overviews tab). Rate increases were necessary due to a combination of operating costs rising (fuel, gas/electric, supplies), additional capital projects, to support additional debt service, and to meet revenue bond covenants.

Other Charges for Services

This includes revenue from all charges for current services exclusive of utilities, such as:

General Government - Copy charges, sale of maps and publications, zoning adjustment fees, sub plat review fees, plan check fees, and temporary use fees.

Highways/Streets/Sanitation – Street, sidewalk, and curb repairs, engineering and inspection fees, and weed cutting charges.

Public Safety – Special Police services and ambulance fees.

Municipal Enterprises – Library services, transit services, airport charges and fuel sales, and parking meters and lot collections.

Recreation – Recreation programs, golf course fees, aquatics, and park fees.

SPECIAL ASSESSMENTS

Special Assessments are an additional tax levied on private property for public improvements that enhance the value of the property. Principal and interest payments received on special assessments are included in this revenue category.

MISCELLANEOUS REVENUE

Internal Charges

These are the charges for labor, equipment, materials, printing, and messenger service which City departments pay to internal services departments or to other City departments.

Proceeds from Bonds

This includes proceeds from sale of bonds for the principal, premium, and accrued interest.

Miscellaneous Revenue

This includes revenues of a non-recurring nature which are not assigned above.

Transfers

This is for the transfer of money between City funds.

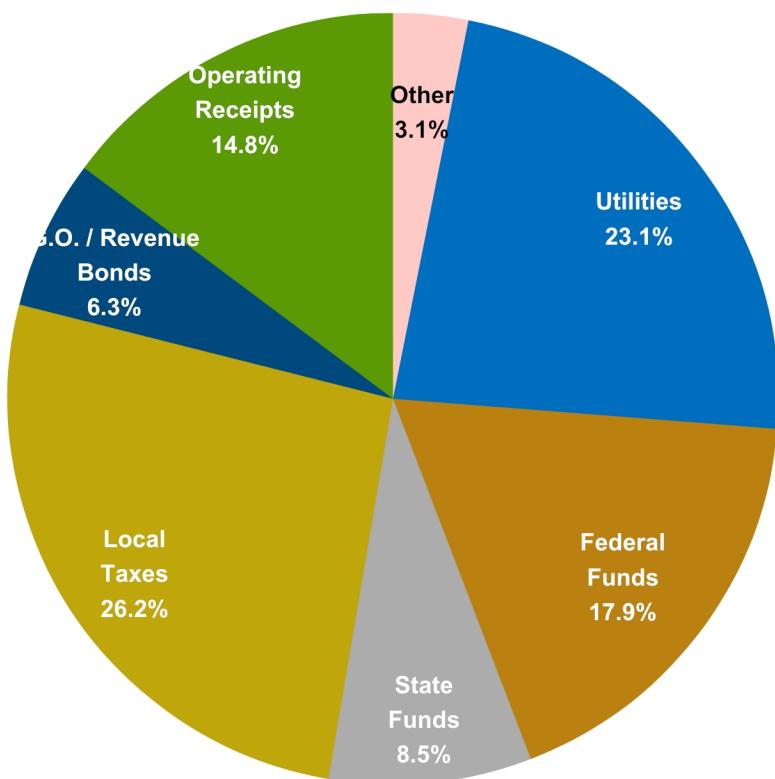
REVENUE HIGHLIGHTS

REVENUE PROJECTIONS

The revenue projection process starts with five year projections calculated on all tax levied funds (General, Transit, Debt, Tort, and Trust & Agency). Prior year's actual and current year-to-date amounts are used to project both the current year and next four year's revenues. Information received from the State, County, and Iowa League of Municipalities is utilized to project recent trends and anticipated amounts. The City Manager and the Budget Director review estimates, with input from the Personnel Manager and Finance Director, to make informed judgments on all revenues city wide. The Budget and Fiscal Policy Guidelines are recommended to City Council for adoption.

The Departments then submit their estimates and the Budget Director review all detail, discusses with Departments, makes appropriate adjustments and prepares the Budget Financial Summary for their Department. Budget Hearings begin with the City Manager, Assistant City Manager, Budget Director, and each Department. At the Hearings, reviews are completed of Department revenues, expenses, and ending fund balances or property tax support change to determine if fees and charges need to be adjusted. Many funds have a restricted or a minimum fund balance required for cash flow or other purposes. Fund balances above the restricted amounts are used to fund nonrecurring expenses.

WHERE THE MONEY COMES FROM FY 2020 RECOMMENDED TOTAL BUDGET



Total Recommended Budget \$191,272,643

*Excludes Transfers

The major resource assumptions used in preparing the Fiscal Year 2020 recommended budget include the following:

- a. Unencumbered funds or cash balances of \$200,000 will be available in FY 2020 and each succeeding year to support the operating budget.
- b. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2020. Sales tax receipts are projected to increase 2.8 percent over FY 2019 budget (+\$123,514) and 1.00 percent over FY 2019 actual of \$4,440,884 based on FY 2019 revised revenue estimate of \$4,440,884 which includes a reconciliation payment from the State of Iowa of \$217,699 received in November 2018, increased 1.0 percent to calculate the FY 2020 budget, and then increased at an annual rate of 1.0 percent per year beginning in FY 2021. The estimates received from the State of Iowa show a 4.35% decrease in the first two payments estimated for FY 2020 as compared to the first two payments budgeted for FY 2019. The following chart shows the past four years of actual sales tax funds and projected FY 2020 for the General Fund:

| Sales Tax Funds | FY16 | FY17 | FY18 | FY19 | FY20 |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| PY Quarter 4 (Half) | \$ 818,018 | \$ 748,170 | \$ 748,108 | \$ 732,174 | \$ 700,311 |
| Quarter 1 | \$ 1,102,922 | \$ 1,112,755 | \$ 1,080,294 | \$ 1,066,816 | \$ 1,098,820 |
| Quarter 2 | \$ 1,136,167 | \$ 1,146,296 | \$ 1,109,978 | \$ 1,098,596 | \$ 1,131,553 |
| Quarter 3 | \$ 960,705 | \$ 960,626 | \$ 939,923 | \$ 954,021 | \$ 982,642 |
| Quarter 4 (Half) | \$ 374,085 | \$ 374,054 | \$ 366,087 | \$ 371,578 | \$ 382,726 |
| Reconciliation | \$ 255,657 | \$ 103,185 | \$ 77,018 | \$ 217,699 | \$ 190,000 |
| Total | \$ 4,647,554 | \$ 4,445,085 | \$ 4,321,408 | \$ 4,440,884 | \$ 4,486,053 |
| % Change | 10.1% | (4.36)% | (2.78)% | 2.76% | 1% |

- c. Hotel/motel tax receipts are projected to increase 3.03 percent (\$71,948) over FY 2019 budget and 7.80 percent over FY 2019 re-estimated receipts of \$2,270,643 based on FY19 being low due to an extremely wet fall and the weather pattern not expected to continue in FY 20, and then increase at an annual rate of 3 percent per year.
- d. Federal Transportation Administration (FTA) transit operating assistance is anticipated to decrease 11.2 percent or \$148,416 from FY 2019 budget based on the revised FY 2019 budget received from the FTA. Federal operating assistance is now based on a comparison of larger cities which has resulted in a decrease of funding. Previously the allocation was based on population and population density.
- e. Miscellaneous revenue has been estimated at 2 percent growth per year over budgeted FY 2019.
- f. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase \$30,918 from \$629,547 in FY 2019 to \$660,465 in FY 2020 based on Fiscal Year 2019 building activity to-date.
- g. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$85,928 from \$4,901,176 in FY 2019 to \$4,987,104 in FY 2020 based on revised projections from the DRA. This follows a

\$45,165 increase from budget in FY 2019 and a \$159,046 decrease from budget in FY 2018.

The following is a ten-year history of DRA lease payments to the City of Dubuque:

| Fiscal Year | DRA Lease | | \$ Change | % Change |
|------------------|--------------|----------------|---------------|----------|
| FY 2020 estimate | \$ 4,987,104 | Estimate | \$ +85,928 | +1.72% |
| FY 2019 revised | \$ 4,996,391 | Revised Budget | \$ +140,380 | +2.86% |
| FY 2019 budget | \$ 4,901,176 | Budget | \$ +45,165 | +0.93% |
| FY 2018 actual | \$ 4,856,011 | Actual | \$ +18,879 | +0.39% |
| FY 2017 actual | \$ 4,837,132 | Actual | \$ -195,083 | -3.88% |
| FY 2016 actual | \$ 5,032,215 | Actual | \$ -155,297 | -2.99% |
| FY 2015 actual | \$ 5,187,512 | Actual | \$ -158,104 | -2.96% |
| FY 2014 actual | \$ 5,345,616 | Actual | \$ -655,577 | -10.92% |
| FY 2013 actual | \$ 6,001,193 | Actual | \$ +3,305 | +0.06% |
| FY 2012 actual | \$ 5,997,888 | Actual | \$ -345,242 | -5.44% |
| FY 2011 actual | \$ 6,343,130 | Actual | \$ -477,153 | -7.00% |
| FY 2010 actual | \$ 6,820,283 | Actual | \$ -1,586,647 | -18.87% |

The Diamond Jo payment related to the revised parking agreement increased from \$500,000 in FY 2019 to \$567,306 based on Consumer Price Index adjustments since the lease was implemented.

- h. The split of gaming revenues from taxes and the DRA lease (not distributions) in FY 2020 is recommended to remain at a split of gaming taxes and rents between operating and capital budgets of 96 percent operating and 4 percent capital. When practical in future years, additional revenues will be moved to the capital budget from the operating budget. The following shows the annual split of gaming taxes and rents between operating and capital budgets from FY2016 - FY2020:

Split of Gaming Tax + Revenue Between Operating & Capital Budgets



- i. The Diamond Jo Patio lease (\$25,000 in FY 2020) and the Diamond Jo parking privileges (\$567,306 in FY 2020) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.
- j. The residential rollback factor will increase from 55.621 percent to 56.918 percent or a 2.33 percent increase in FY 2020. The rollback has been estimated to remain the same from Fiscal Years 2021 thru 2024.

The percent of growth from revaluation is to be the same for agricultural and residential property; therefore, if one of these classes has less than 3% growth for a year, the other class is limited to the same percent of growth. A balance is maintained between the two classes by ensuring that they increase from revaluation at the same rate. In FY 2020, agricultural property had more growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$77,587 taxable value in FY 2019 and \$79,396 taxable value in 2020) results in more taxes to be paid per \$1,000 of assessed value. In an effort to keep property taxes low to the average homeowner, the City calculates the property tax impact to the average residential property based on the residential rollback factor and property tax rate. In a year that the residential rollback factor increases, the City recommends a lower property tax rate than what would be recommended had the rollback factor remained the same.

The residential rollback in Fiscal Year 1987 was 75.6481 percent as compared to 56.918 percent in Fiscal Year 2020. The rollback percent had steadily decreased since FY 1987, which has resulted in less taxable value and an increase in the City's tax rate. However, that trend began reversing in FY 2009 when the rollback reached a low of 44.0803 percent. If the rollback had remained at 75.6481 percent in FY 2019, the City's tax rate would have been \$7.65 per \$1,000 of assessed value instead of \$10.59 in FY 2019.

- k. There was not an equalization order for commercial or industrial property in Fiscal Year 2020. The Iowa Department of Revenue is responsible for "equalizing" assessments every two years. Also, equalization occurs on an assessing jurisdiction basis, not on a statewide basis.

Commercial and Industrial taxpayers previously were taxed at 100 percent of assessed value; however due to legislative changes in FY 2013, a 95% rollback factor was applied in FY 2015 and a 90% rollback factor will be applied in FY 2016 and beyond. The State of Iowa will backfill the loss in property tax revenue from the rollback and the backfill 100% in FY 2015 through FY 2017 and then the backfill will be capped at the FY 2017 level in FY 2018 and beyond. **The FY 2019 State backfill for property tax loss is estimated to be \$1,032,700.**

Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. **Beginning in FY 2021, it is assumed that the State will eliminate the backfill over a five-year period.**

The projected reduction of State backfill revenue to the general fund is as follows:

| Fiscal Year | State Backfill Reduction |
|--------------|--------------------------|
| 2021 | -\$206,540 |
| 2022 | -\$206,540 |
| 2023 | -\$206,540 |
| 2024 | -\$206,540 |
| 2025 | -\$206,540 |
| Total | -\$1,032,700 |

FY 2015 was the first year that commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit will be deducted from the property taxes owed and the credit is funded by the State of Iowa. Eligible businesses must file an application with the Assessor's office to receive the credit with a deadline of January 15, 2019 for applications to be considered for FY 2020. The calculation of the credit is dependent on the number of applications that were received and approved statewide versus the amount that was appropriated for the fiscal year, the levy rates for each parcel, and the difference in the commercial/industrial rollback compared to residential rollback. In FY 2015, the Iowa Legislature has appropriated \$50 million for FY15; \$100 million for FY16; and \$125 million for FY17 and thereafter. The estimated initial amount of value that will be used to compute the credit in FY 2015 is \$33,000, FY 2016 is \$183,220, FY 2017 is \$255,857, FY 2018 is \$266,340, and FY 2019 is \$231,603. The basic formula is the value multiplied by the difference in rollbacks of commercial and residential property then divided by one thousand and then multiplied by the corresponding levy rate. The average commercial and industrial properties (\$432,475 Commercial / \$599,500 Industrial) will receive a Business Property Tax Credit from the State of Iowa for the City share of their property taxes of \$148 in FY 2015, \$693 in FY 2016, \$982 in FY 2017, \$959 in FY 2018, and \$843 in FY 2019. Projected at \$929 in FY 2020.

- I. Beginning in FY 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with 3 or more units. Rental properties of 2 units were already classified as residential property. The State of Iowa will not backfill property tax loss from the rollback on multi-residential property. The rollback will occur as follows:

| Fiscal Year | Rollback % | Annual Loss of Tax Revenue |
|--------------|------------|----------------------------|
| 2017 | 86.25% | \$331,239 |
| 2018 | 82.5% | \$472,127 |
| 2019 | 78.75% | \$576,503 |
| 2020 | 75% | \$690,766 |
| 2021 | 71.25% | \$1,343,477 |
| 2022 | 67.5% | \$1,205,053 |
| 2023 | 63.75% | \$1,292,051 |
| 2024 | 56.92% | \$1,482,348 |
| Total | | \$7,393,564 |

*56.918% = Current residential rollback

This annual loss in tax revenue of \$690,766 in Fiscal Year 2020 and \$1,482,348 from multi-residential property when fully implemented in Fiscal Year 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$7,393,564 in total, meaning multi-residential rental property owners will have paid that much less in property taxes. Fiscal Year 2021 shows a revenue increase from FY 2020 because of an expected reassessment of values based on sales records. If this is not done the State of Iowa will issue an equalization order.

In addition, the State of Iowa eliminated the:

- Machinery and Equipment Tax Replacement in FY 2003 (-\$200,000)
- Personal Property Tax Replacement in FY 2004 (-\$350,000)
- Municipal Assistance in FY 2004 (-\$300,000)
- Liquor Sales Revenue in FY 2004 (-\$250,000)
- Bank Franchise Tax in FY 2005 (-\$145,000)

The combination of the decreased residential rollback, State funding cuts and increased expenses has forced the City's tax rate to increase since 1987 when the citizens passed a referendum to establish a one percent local option sales tax with 50% of the revenue going to property tax relief.

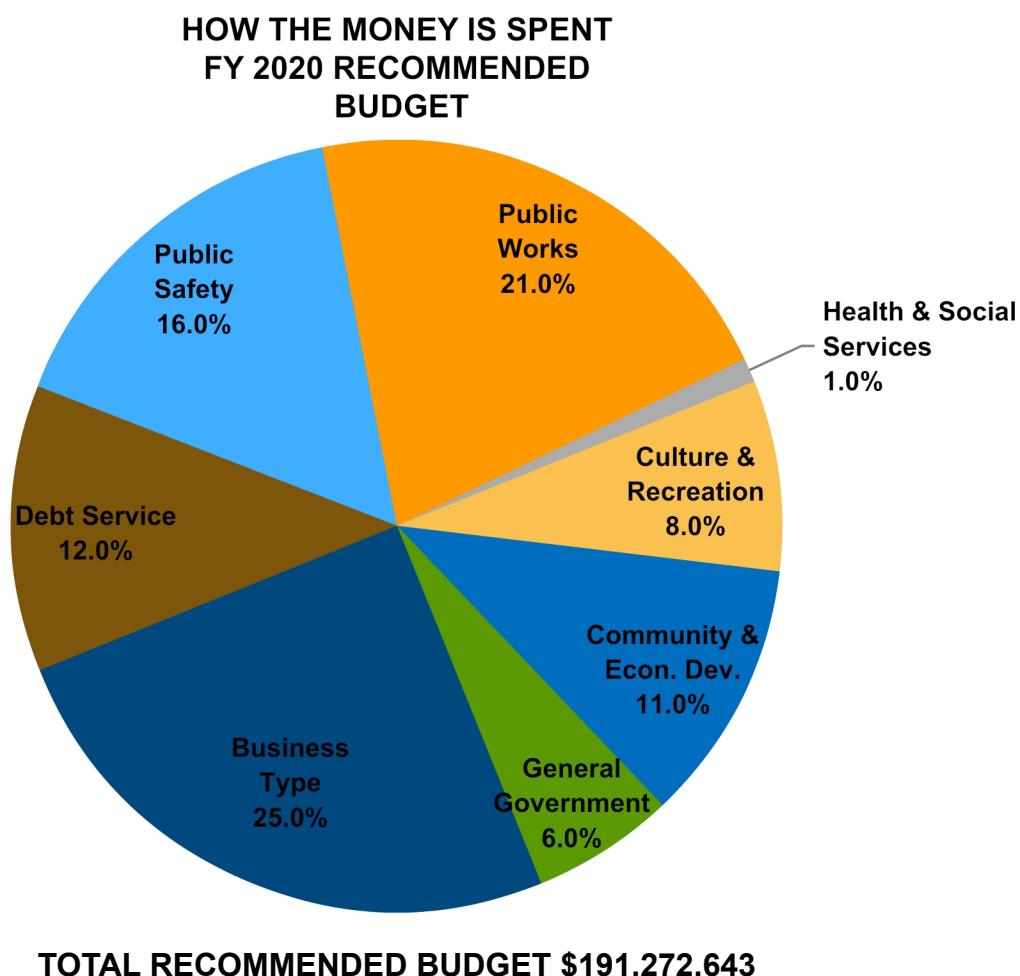
- n. FY 2020 will reflect an increase of 3.24 percent in taxable value for residential; an increase of 1.31 percent in taxable value for commercial; an increase of 1.88 percent in taxable value for industrial; and a decrease of 2.96 percent in taxable value for multi-residential. Overall taxable value increased 1.84 percent after deducting Tax Increment Financing values. Assessed valuations were increased 2 percent per year beyond FY 2020.
- o. Riverfront property lease revenue is projected to increase by \$219,765 in FY 2020 due to the new Hodge lease payment effective November 2018 and the first full year in FY 2020.
- p. Natural Gas franchise fees have been projected to increase 5.5 percent over FY18 actual of \$1,147,459 based on the projected growth. Also, Electric franchise fees have been projected to increase 5.5 percent over FY18 actual of \$3,398,709 based on the projected growth. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2021 thru FY 2024. The franchise fee charged on gas and electric bills increased from 3% to 5%, the legal maximum, on June 1, 2015.
- q. For purposes of budget projections only, it is assumed that City property taxes will continue to increase at a rate necessary to meet additional requirements over resources beyond FY 2021.
- r. FY 2020 reflects the twelfth year that payment in lieu of taxes is charged to the Water and Sanitary Sewer funds for Police and Fire Protection. In FY 2020, the Sanitary Sewer fund is charged 0.43% of building value and the Water fund is charged 0.62% of building value, for payment in lieu of taxes for Police and Fire Protection. This revenue is reflected in the General Fund and is used for general property tax relief.

EXPENDITURE HIGHLIGHTS

EXPENDITURE PROJECTIONS

The expenditure projection process starts with 5 year projections calculated on all tax levied funds (General, Transit, Debt, Tort, and Trust & Agency). Prior year's actuals and current year-to-date amounts are used to project both the current year and next four year's revenues. The City Manager and the Budget Director review estimates, with input from the Personnel Manager and Finance Director, to make informed judgments on expenditure trends and economic conditions. The Budget and Fiscal Policy Guidelines are recommended to City Council for adoption.

The Departments then submit their estimates and the Budget Director review all detail, discusses with Departments, makes appropriate adjustments and prepares the Budget Financial Summary for their Department. Budget Hearings begin with the City Manager, Assistant City Manager, Budget Director, and each Department. At the Hearings, reviews are completed of Department revenues, expenses, and ending fund balances or property tax support change to determine if fees and charges need to be adjusted. Many funds have a restricted or a minimum fund balance required for cash flow or other purposes. Fund balances above the restricted amounts are used to fund nonrecurring expenses.



*Excludes transfers and non-program expense for self-insurance, Metro Landfill accounts & Agency Fund accounts

The major requirement assumptions used in preparing the Fiscal Year 2020 recommended budget include the following:

Employee Expense (+\$314,223/ +0.50% over FY 2019 Adopted Budget)

- a. The Municipal Fire and Police Retirement System of Iowa Board of Trustees City contribution for Police and Fire retirement decreased from 26.02 percent in FY 2019 to 24.41 percent in FY 2020 (general fund savings of \$162,007). Also, the Iowa Public Employee Retirement System (IPERS) City contribution is unchanged from the FY2019 contribution rate of 9.44 percent (no general fund impact). The IPERS employee contribution is also unchanged from the FY 2019 contribution rate of 6.29% (which does not affect the City's portion of the budget). The IPERS rate is anticipated to increase 1 percent each succeeding year.
- b. Consistent with the already approved collective bargaining agreements for Teamsters Local Union 120, Teamsters Local Union 120 Bus Operators, Dubuque Professional Firefighters Association, and International Union of Operating Engineers, in FY 2020 there is a 1.5% employee wage increase for represented and non-represented employees at a cost of \$550,635 to the General Fund.
- c. The recommended budget includes a decrease from \$1,193 per month per contract to \$921 per month per contract or a 22.8% reduction (based on 572 contracts) in Fiscal Year 2020 (General Fund savings of \$1,266,501). The City went out for bid for a third-party administrator in FY 2017 and the estimated savings have been exceeded from the new contract and actual claims paid. In addition, the Firefighters Collective Bargaining Group began paying an increased employee health care premium sharing from 10% to 15% on July 1, 2018 matching all other City employees (except the Police Collective Bargaining Group). During FY 2018, the City went out for bid for benefit provider for the prescription drug plan and there is an estimated \$243,808 in savings resulting from the bid award. The projected savings budgeted in FY 2018 was \$897,443. The actual health plan savings in Fiscal Year 2018 exceeded the budget by \$1,254,012, which increased the health insurance reserve. In FY 2019, the City projects a reduction in health costs (through December 2018 experience) of \$571,901 (6.4%) from FY 2018 actual. The reduction in health costs in Fiscal Year 2018 and the continued reduction in Fiscal Year 2019 allowed the City to reduce the City portion of city employee health insurance expense. Estimates for FY 21-24 have been increased by 5.62 percent per year.
- d. FY 2013 was the first year that eligible retirees with at least twenty years of continuous service in a full-time position or employees who 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 120 sick days, payable bi-weekly over a five-year period. The sick leave payout expense budget in the General Fund in FY 2019 was \$179,120 as compared to FY 2020 of \$306,628, based on qualifying employees officially giving notice of retirement.

Supplies and Service (+\$2,387,382 / +5.96% over 2019 Adopted Budget)

- e. General operating supplies and services are estimated to increase 2% over actual in FY 2018. A 2% increase is estimated in succeeding years.

- f. Electrical energy expense is estimated to have a 1% increase over FY 2018 actual expense, then 2% per year beyond.
- g. Natural gas expense is estimated to have no increase over FY 2018 actual expense, then 2% per year beyond.
- h. The Dubuque Area Convention and Visitors Bureau contract will continue at 50% of actual hotel/motel tax receipts.
- i. Equipment costs for FY 2020 are estimated to decrease 15.5% under FY 2018 budget, then remain constant per year beyond.
- j. Debt service is estimated based on the tax-supported, unabated General Obligation bond sale for fire truck and franchise fee litigation settlement.
- k. Unemployment expense in the General Fund decreased from \$67,502 in FY 2019 to \$54,286 in FY 2020 based on estimated savings from a change in the administration of the reserve.
- l. Motor vehicle fuel is estimated to increase 7% over FY 2019 budget (+\$158,173), then increase 2.0% per year beyond.
- m. Motor vehicle maintenance is estimated to decrease 1.4% under FY 2019 budget based on FY 2018 actual, then increase 2.0% per year and beyond.
- n. The decrease in property tax support for Transit from FY 2019 to FY 2020 is \$12,847, which reflects decreased expense for health insurance (\$28,982); decrease in workers compensation (\$20,514); decrease in electrical utility (\$16,465); increase in motor vehicle maintenance and diesel fuel (\$61,386); decrease in machinery and equipment (\$208,984) and decreased FTA operating revenue (\$148,416).

The following is a ten-year history of the Transit subsidy:

| Fiscal Year | | Amount | % Change | \$ Change |
|-------------|--------|--------------|----------|------------|
| 2020 | Budget | \$ 1,558,460 | -0.8% | -\$12,847 |
| 2019 | Budget | \$ 1,571,307 | -0.1% | -\$1,518 |
| 2018 | Actual | \$ 1,572,825 | +34.1% | +\$399,940 |
| 2017 | Actual | \$ 1,172,885 | +24.4% | +\$230,133 |
| 2016 | Actual | \$ 942,752 | -13.2% | -\$143,328 |
| 2015 | Actual | \$ 1,086,080 | +30.3% | +\$252,778 |
| 2014 | Actual | \$ 833,302 | -20.2% | -\$210,869 |
| 2013 | Actual | \$ 1,044,171 | +45.5% | +\$326,560 |
| 2012 | Actual | \$ 717,611 | -33.5% | -\$361,115 |
| 2011 | Actual | \$ 1,078,726 | -7.1% | -\$82,667 |
| 2010 | Actual | \$ 1,161,393 | -7.4% | -\$92,245 |
| 2009 | Actual | \$ 1,253,638 | +17.2% | |

- o. Postage rates for FY 2020 are estimated to increase 1% over FY 2018 actual expense due to postage inventory levels at year-end and proposed cost increases by USPS. A 2.0 percent increase is estimated in succeeding years.

- p. Insurance costs are estimated to change as follows:
 - Workers Compensation is decreasing 8.75% based on the Iowa Workers Compensation law changed effective July 1, 2017. This law change reduced the amount of liability employers incur for certain work-related injuries. In addition, the City is making changes to the administration of Workers Compensation reserve.
 - General Liability is increasing 3.70%.
 - Damage claims is decreasing 33.71% based on a three year average.
 - Property insurance is increasing 13.17%.
- q. The Section 8 Housing subsidy payment from the General Fund is estimated to decrease \$87,543 in FY 2020. In FY 2011, the City approved reducing the number of allowed Section 8 Housing Vouchers from 1,060 to 900 vouchers. This reduction in vouchers was estimated to reduce Section 8 administrative fees from HUD by \$100,000 per year. However, in the transition, the number of vouchers dropped to 803 vouchers. HUD has based the Section 8 administrative fees for FY 2020 on the lower number of vouchers held in FY 2019 which has decreased the amount of revenue received by the Section 8 program in FY 2020. The City is in the process of increasing the Section 8 Housing Vouchers back to 1,072.
- r. The Cable TV Fund no longer funds Police and Fire public education, Information Services, Health Services, Building Services, Legal Services, and City Manager's Office due to reduced revenues from the cable franchise. This is due to Mediacom's conversion from a Dubuque franchise to a state franchise in October 2009 which changed the timing and calculation of the franchise fee payments.

Effective June 2020, Mediacom will no longer contribute to the Public, Educational, and Governmental Access Cable Grant (PEG) Fund, and the City will be responsible for all Cable TV equipment replacement costs.

- s. Greater Dubuque Development Corporation support of \$780,613 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2020, with \$100,000 to implement the True North strategy paid from the Greater Downtown TIF. In FY 2021 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

Capital Outlay (-\$624,023 / -14.59 under FY 2019 Adopted Budget)

- t. Equipment costs for FY 2020 are estimated to decrease 14.59 under FY 2019 budget, then remain constant per year beyond.

Debt Service (+\$726,139 / +3.13 over FY 2019 Adopted Budget)

- u. Debt service is estimated based on the balance of debt outstanding in Fiscal Year 2020.

CITY OF DUBUQUE COSTS OF MUNICIPAL SERVICES
INCREASE FOR AVERAGE HOME'S CITY UTILITY AND PROPERTY TAX EXPENSE FY 1989-2024

| FISCAL YEAR | WATER | SEWER | GAS & ELECTRIC FRANCHISE FEE | REFUSE MONTHLY RATE | %INCR/ (DECR) | STORMWATER MONTHLY FEE | %INCR | RESIDENTIAL PROPERTY TAX | CHANGE PASSED BY CITY COUNCIL | PROPERTY TAX RATE | CHANGE IN ANNUAL COST OF MUNICIPAL SERVICES |
|-----------------------------------|--------|--------|------------------------------|---------------------|----------------|------------------------|--------|--------------------------|-------------------------------|-------------------|---|
| FY 1988 Base | | | | \$3.75 | | | | | | \$13.95 | |
| FY 1989 | 3.00% | 0.00% | | \$4.00 | 6.67% | | | (11.40)% | (11.40)% | \$11.80 | |
| FY 1990 | 3.00% | 3.00% | | \$4.50 | 12.50% | | | (0.89)% | (0.89)% | \$11.69 | \$9.55 |
| FY 1991 | 2.00% | 2.00% | | \$6.00 | 33.33% | | | 3.77 % | 3.77 % | \$12.27 | \$40.20 |
| FY 1992 | 3.00% | 3.00% | | \$7.00 | 16.67% | | | 3.58 % | 3.58 % | \$12.77 | \$36.39 |
| FY 1993 | 0.00% | 0.00% | | \$9.00 | 28.57% | | | 5.19 % | 5.19 % | \$12.50 | \$49.10 |
| FY 1994 | 0.00% | 0.00% | | \$9.00 | 0.00% | | | 0.30 % | 0.30 % | \$12.61 | \$1.51 |
| FY 1995 | 0.00% | 0.00% | | \$8.50 | -5.56% | | | 2.43 % | 2.43 % | \$11.78 | \$6.41 |
| FY 1996 | 3.00% | 0.00% | | \$7.50 | -11.76% | | | (0.87)% | (0.87)% | \$11.78 | -\$12.69 |
| FY 1997 | 0.00% | 0.00% | | \$7.25 | -3.33% | | | (0.42)% | (0.42)% | \$11.38 | -\$5.19 |
| FY 1998 | 0.00% | 0.00% | | \$7.00 | -3.45% | | | (0.71)% | (0.71)% | \$11.40 | -\$6.66 |
| FY 1999 | 4.00% | 0.00% | | \$7.00 | 0.00% | | | 0.00 % | 0.00 % | \$11.07 | \$5.30 |
| FY 2000 | 1.00% | 0.00% | | \$7.00 | 0.00% | | | (0.17)% | (0.17)% | \$10.72 | \$0.51 |
| FY 2001 | 3.00% | 0.00% | | \$7.44 | 6.29% | | | 0.00 % | 0.00 % | \$11.07 | \$9.45 |
| FY 2002 | 0.00% | 4.00% | | \$7.50 | 0.81% | | | 0.00 % | 0.00 % | \$10.76 | \$79.73 |
| FY 2003 (July and August) | | | | \$8.20 | Pre UBP System | | | | | | |
| FY 2003 | 2.00% | 1.00% | 2.00% | \$7.20 | -4.00% | | | (5.00)% | (5.00)% | \$10.21 | \$15.40 |
| FY 2004 | 4.68% | 3.00% | 2.00% | \$7.60 | 5.56% | 1.29 | | 1.54 % | 0.00 % | \$10.27 | \$43.89 |
| FY 2005 | 3.00% | 4.00% | 2.00% | \$8.51 | 11.97% | 1.29 | 0.00% | 0.40 % | (1.48)% | \$10.07 | \$29.31 |
| FY 2006 | 4.00% | 5.50% | 2.00% | \$8.70 | 2.23% | 1.79 | 38.76% | 1.90 % | 0.00 % | \$9.70 | \$36.45 |
| FY 2007 | 4.00% | 9.00% | 2.00% | \$9.46 | 8.74% | 2.25 | 25.70% | (1.52)% | (3.73)% | \$9.98 | \$26.57 |
| FY 2008 | 5.00% | 5.00% | 2.00% | \$9.89 | 4.55% | 3.25 | 44.44% | 2.72 % | 0.00 % | \$10.32 | \$52.96 |
| FY 2009 | 9.00% | 9.00% | 2.00% | \$10.35 | 4.65% | 4.00 | 23.08% | 5.41 % | 2.76 % | \$9.97 | \$72.76 |
| FY 2010 | 3.00% | 5.00% | 3.00% | \$10.60 | 2.42% | 4.00 | 0.00% | 2.40 % | 0.00 % | \$9.86 | \$55.60 |
| FY 2011 | 4.00% | 11.00% | 3.00% | \$11.09 | 4.62% | 5.25 | 31.25% | 5.65 % | 2.47 % | \$10.03 | \$75.93 |
| FY 2012 | 5.00% | 15.00% | 3.00% | \$10.72 | -3.34% | 5.60 | 6.67% | 8.19 % | 4.88 % | \$10.45 | \$74.61 |
| FY 2013 | 15.00% | 15.00% | 3.00% | \$11.69 | 9.05% | 5.60 | 0.00% | 6.82 % | 5.00 % | \$10.78 | \$105.34 |
| FY 2014 | 9.00% | 17.00% | 3.00% | \$12.74 | 8.98% | 5.60 | 0.00% | 4.90 % | 4.90 % | \$11.03 | \$86.83 |
| FY 2015 | 5.00% | 5.00% | 3.00% | \$13.24 | 3.92% | 5.98 | 6.79% | 3.23 % | 3.23 % | \$11.03 | \$66.45 |
| FY 2016 | 10.00% | 10.00% | 5.00% | \$13.90 | 4.98% | 6.38 | 6.69% | 2.63 % | 2.63 % | \$11.03 | \$139.07 |
| FY 2017 | 3.00% | 3.00% | 5.00% | \$14.77 | 6.26% | 6.81 | 6.74% | 1.08 % | 1.08 % | \$11.22 | \$46.98 |
| FY 2018 | 3.00% | 3.00% | 5.00% | \$15.11 | 2.30% | 7.27 | 6.75% | 0.00 % | 0.00 % | \$10.89 | \$33.25 |
| FY 2019 | 3.00% | 3.00% | 5.00% | \$15.36 | 1.65% | 7.76 | 6.74% | 1.92 % | 1.92 % | \$10.59 | \$47.72 |
| FY 2020 | 5.00% | 4.50% | 5.00% | \$15.61 | 1.63% | 8.29 | 6.83% | 0.00 % | ? | \$10.33 | \$48.76 |
| PROJECTION | | | | | | | | | | | |
| FY 2021 | 4.25% | 4.50% | 5.00% | \$15.97 | 2.31% | 8.85 | 6.76% | 3.28 % | ? | ? | \$74.79 |
| FY 2022 | 3.00% | 4.25% | 5.00% | \$16.27 | 1.88% | 9.00 | 1.69% | 2.32 % | ? | ? | \$57.93 |
| FY 2023 | 3.00% | 4.25% | 5.00% | \$16.57 | 1.84% | 9.00 | 0.00% | 2.87 % | ? | ? | \$62.31 |
| FY 2024 | 3.00% | 4.25% | 5.00% | \$16.87 | 1.81% | 9.00 | 0.00% | 4.16 % | ? | ? | \$75.12 |
| AVERAGE CHANGE FY1989-2020 | | | | | | | | | | | |
| FY1989-2020 | 3.71% | 4.38% | 3.17% | | 4.90% | | 13.15% | 1.35 % | 0.63 % | \$10.98 | \$41.02 |

These projections do not include any anticipated tax burden shifts as a result of state issued equalizations orders or rollback factors. The projections for the cost of municipal services are based on average water usage of 6,000 gallons per month and assessed value on the home in FY 2020 of \$139,493 (before rollback). State increased property taxes to the average homeowner by underfunding the Homestead property tax credit. FY 2020-2023 residential property tax projections assume Homestead property tax credit funded 100%, which has happened since FY 2014. The Utility Franchise Fee for gas and electric is calculated for all years using the FY 2015 electric gas rates for average residential customers. FY 2021 Assumes a 5% increase in assessed value for residential and a 17% increase in assessed value for multi-residential.

RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

| Rank | City | Water Rate(6,000 Gallons/residence avg.) |
|----------|-------------------------|--|
| 7 | West Des Moines (FY 20) | \$34.78 |
| 6 | Des Moines (FY 20) | \$32.71 |
| 5 | Iowa City (FY 19) | \$31.69 |
| 4 | Dubuque (FY 20) | \$30.74 |
| 3 | Ames (FY 20) | \$31.17 |
| 2 | Cedar Rapids (FY 19) | \$28.77 |
| 1 | Council Bluffs (FY 20) | \$29.60 |
| | Average w/o Dubuque | \$31.45 |

Dubuque's water is some of the best in the world! The highest rate (West Des Moines (FY 20)) is 13.14% higher than Dubuque's rate, and the average is 2.32% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

| Rank | City | Sanitary Sewer Rate (Based on 6,000 Gallons/month) |
|----------|---------------------|--|
| 11 | Ankeny | \$61.66 |
| 10 | Davenport | \$56.52 |
| 9 | Des Moines | \$49.28 |
| 8 | Dubuque | \$42.24 |
| 7 | West Des Moines | \$39.89 |
| 6 | Iowa City | \$36.17 |
| 5 | Ames | \$33.65 |
| 4 | Sioux City | \$33.04 |
| 3 | Cedar Rapids | \$32.43 |
| 2 | Waterloo | \$28.40 |
| 1 | Council Bluffs | \$22.94 |
| | Average w/o Dubuque | \$39.40 |

The highest rate (Ankeny) is 45.98% higher than Dubuque's rate, and the average is 6.73% lower than Dubuque.

RATES AND COMPARISONS

Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

| Rank | City | Solid Waste Monthly Rate |
|----------|---------------------|--------------------------|
| 11 | Ames | \$26.25 |
| 10 | Cedar Rapids | \$22.53 |
| 9 | Council Bluffs | \$18.00 |
| 8 | Iowa City | \$17.10 |
| 7 | Sioux City | \$16.30 |
| 6 | Ankeny | \$16.25 |
| 5 | Dubuque | \$15.61 |
| 4 | Davenport | \$12.64 |
| 3 | Waterloo | \$12.00 |
| 2 | Des Moines | \$13.20 |
| 1 | West Des Moines | \$10.55 |
| | Average w/o Dubuque | \$16.48 |

The highest rate (Ames) is 68.16% higher than Dubuque's rate, and the average is 5.59% higher than Dubuque.

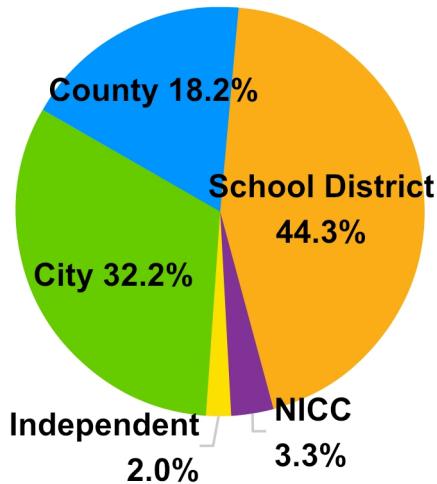
Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

| Rank | City | Stormwater Rate |
|----------|---------------------|-----------------|
| 10 | Des Moines | \$13.44 |
| 9 | Dubuque | \$8.29 |
| 8 | Cedar Rapids | \$6.12 |
| 7 | Ankeny | \$5.50 |
| 6 | West Des Moines | \$5.45 |
| 5 | West Des Moines | \$4.85 |
| 4 | Iowa City | \$5.00 |
| 3 | Sioux City | \$2.80 |
| 2 | Davenport | \$2.80 |
| 1 | Waterloo | \$2.75 |
| | Average w/o Dubuque | \$5.42 |

The highest rate (Des Moines) is 62.12% higher than Dubuque's rate, and the average is 34.58% lower than Dubuque.

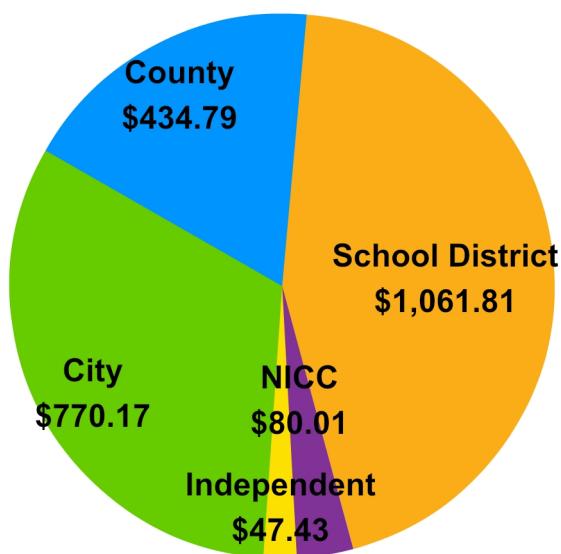
PROPERTY TAXES

How Your Property Tax Rate is Split
FY 2019 Consolidated Rate of 32.91592



| Previous Year's Rates | FY 2019 |
|-----------------------|-------------|
| City | 32.17% |
| County | 18.16% |
| School District | 44.35% |
| NICC | 3.34% |
| Independent | 1.98% |
| | 100% |

How Your Property Tax Payment is Split
FY 2019



Calculating City Property Tax

| | | |
|-----------------------|----|---------------|
| Assessed Value | \$ | 139,492.69 |
| Rollback | x | 0.556209 |
| Taxable value | \$ | 77,587.09 |
| City Tax rate/\$1,000 | x | 10.58844 |
| Gross Prop. Tax | \$ | 821.53 |
| Homestead Credit | \$ | (51.35) |
| Net Property Tax | \$ | 770.18 |

The chart to the left is based upon an average home assessment of \$139,493. The inset box provides a summary of how your City property tax is calculated.

Property taxes are certified July 1 with the first half due on or before September 30 and the second half due on or before March 31. The first half taxes becomes delinquent on October 1 and the second half taxes become delinquent on April 1. There is a 1.5% per month penalty for delinquency. Taxes are collected by the County and distributed to the City monthly in proportion of its levy to all levies.

FISCAL YEAR 2020 RECOMMENDED BUDGET
CITY PROPERTY TAX RATE AND TAX LEVY

| TAX LEVY | | | | Total Tax Levy/ |
|---|----------------------|------------------|------------------|------------------------|
| | Non-Debt Levy | Debt Levy | Tax Rate | |
| <u>Tax Levy</u> | | | | |
| <i>Total Tax Levy (Tax Asking including Debt)</i> | FY 2018 | \$ 26,232,592 | \$ 283,612 | \$ 26,516,204 |
| <i>Divided by Valuation Subject to Property Tax</i> | | \$ 2,499,017,299 | \$ 2,833,898,452 | |
| | Tax Rate | \$10.4972 | \$0.1001 | \$10.5973 |
| <u>Tax Levy</u> | | | | |
| <i>Total Tax Levy (Tax Asking including Debt)</i> | FY 2019 | \$ 26,024,755 | \$ 271,326 | \$ 26,296,081 |
| <i>Divided by Valuation Subject to Property Tax</i> | | \$ 2,499,017,299 | \$ 2,833,898,452 | |
| <i>For All Levies Including Debt Service</i> | Tax Rate | \$10.4140 | \$0.0957 | \$10.5097 |
| <i>Tax Rate = Net Requirement</i> | FY 2020 | \$ 26,024,755 | \$ 271,326 | \$ 26,296,081 |
| <i>Divided by Valuation Subject to Property Tax</i> | | \$ 2,542,043,245 | \$ 2,895,439,961 | |
| <i>Tax Rate in Dollars per \$1,000</i> | Tax Rate | \$10.2377 | \$0.0937 | \$10.3314 |

| TAX LEVY FUNDS | BUDGET | FY 2018 | BUDGET | FY 2019 | BUDGET | FY 2020 |
|-----------------------|------------------------------------|--------------------------|------------------------------------|--------------------------|------------------------------------|--------------------------|
| | Rate in Dollars/\$1,000 | Amount Levied | Rate in Dollars/\$1,000 | Amount Levied | Rate in Dollars/\$1,000 | Amount Levied |
| General Fund | \$4.5591 | \$11,393,326 | \$4.8371 | \$12,296,178 | \$4.8371 | \$12,296,178 |
| Transit Fund | \$0.6288 | \$1,571,307 | \$0.6131 | \$1,558,460 | \$0.6131 | \$1,558,460 |
| Debt Service Fund | \$0.1001 | \$283,612 | \$0.0937 | \$271,326 | \$0.0937 | \$271,326 |
| Tort Liability Fund | \$0.1393 | \$348,181 | \$0.1397 | \$355,216 | \$0.1397 | \$355,216 |
| Trust and Agency Fund | \$5.1699 | \$12,919,778 | \$4.6478 | \$11,814,901 | \$4.6478 | \$11,814,901 |
| TOTAL | \$10.5970 | \$26,516,204 | \$10.3314 | \$26,296,081 | \$10.3314 | \$26,296,081 |

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

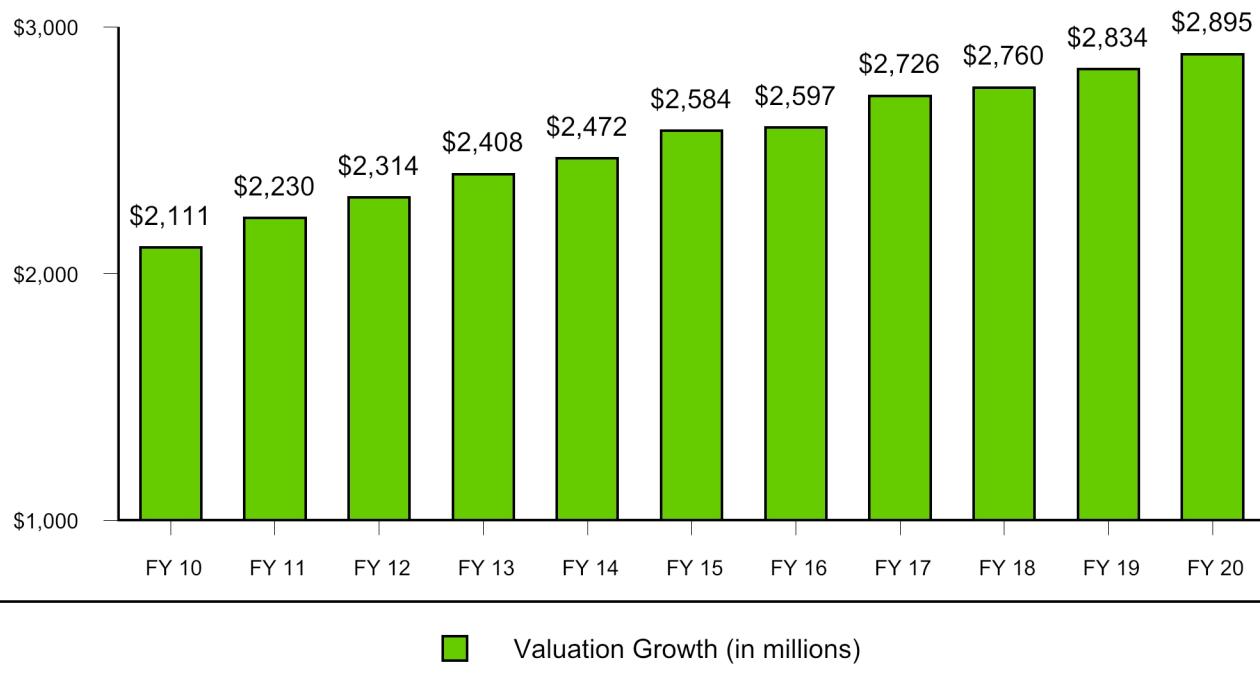
| Rank | City | Tax Rate |
|-------------|----------------------------|------------------|
| 11 | Council Bluffs | \$18.2629 |
| 10 | Des Moines* | \$18.1548 |
| 9 | Waterloo | \$17.4560 |
| 8 | Davenport | \$16.7800 |
| 7 | Sioux City | \$16.0707 |
| 6 | Iowa City | \$16.1831 |
| 5 | Cedar Rapids | \$15.2162 |
| 4 | West Des Moines* | \$12.5730 |
| 3 | Ankeny* | \$11.3890 |
| 2 | Dubuque (FY 20) | \$10.3314 |
| 1 | Ames | \$10.0686 |
| | AVERAGE w/o Dubuque | \$15.22 |

Dubuque has the SECOND LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Council Bluffs) is 76.77% higher than Dubuque's rate, and the average is 47.27% higher than Dubuque. Dubuque's adopted FY 2020 property tax is \$10.3314 (increase of 0.00% from FY 2019)

*Includes the transit tax levy adopted by the Des Moines Area Regional Transit Authority for comparability.

VALUATION GROWTH

History of Taxable Debt Valuation (in millions)



The FY 2020 budget is based upon a 2.17% increase (\$61,541,509) to the taxable debt valuation for the City. Without Tax Increment Financing there is a 5.25% increase in the taxable valuation for all other levies (General Fund property tax levy). The total taxable debt valuation of \$2,895,439,961 is made up of the following components:

| Valuation by Class of Property | Taxable Debt Valuation | Percentage of Valuation | Change from Prior Year |
|--------------------------------|------------------------|-------------------------|------------------------|
| Residential & Ag property | \$1,569,731,600 | 54.21 % | 3.24 % |
| Ag Land & building | \$3,119,599 | 0.11 % | (2.64)% |
| Commercial property | \$979,416,159 | 33.83 % | 1.31 % |
| Multi-residential property | \$137,051,414 | 4.73 % | (2.96)% |
| Industrial property | \$132,262,164 | 4.57 % | 1.88 % |
| Railroad bridge | \$3,029,934 | 0.10 % | (9.68)% |
| Other | \$634,617 | 0.02 % | — % |
| Utilities | \$77,834,805 | 2.69 % | 1.94 % |
| Less: Veterans credit | \$(4,520,732) | (0.16)% | (4.16)% |
| Ag Land & building | \$(3,119,599) | (0.11)% | (2.64)% |
| Total | \$2,895,439,961 | 100 % | 2.17 % |
| Tax Increment Financing (TIF) | \$(353,396,716) | | 4.60 % |
| Taxable Levy | \$2,542,043,245 | | 1.84 % |

Utilities - Excise Tax

Legislation in FY 2001 changed the taxation of utilities from a property tax to an excise tax. The City's tax rate/ \$1,000 is first calculated on a valuation which includes utilities, then those calculated rates are used against a valuation figure with utilities removed. The excise tax makes up the difference in each levy.

Rollback

The growth in the valuation for the City of Dubuque continues to be impacted by the State of Iowa rollback adjustment. The State adjusts taxable valuations based upon a formula using the growth of the value of agricultural land. In the late 1980's the rollback was 80.6%, meaning only 80.6% of the value was taxable. For FY 2020 the State issued rollback for residential property is 56.9391%.

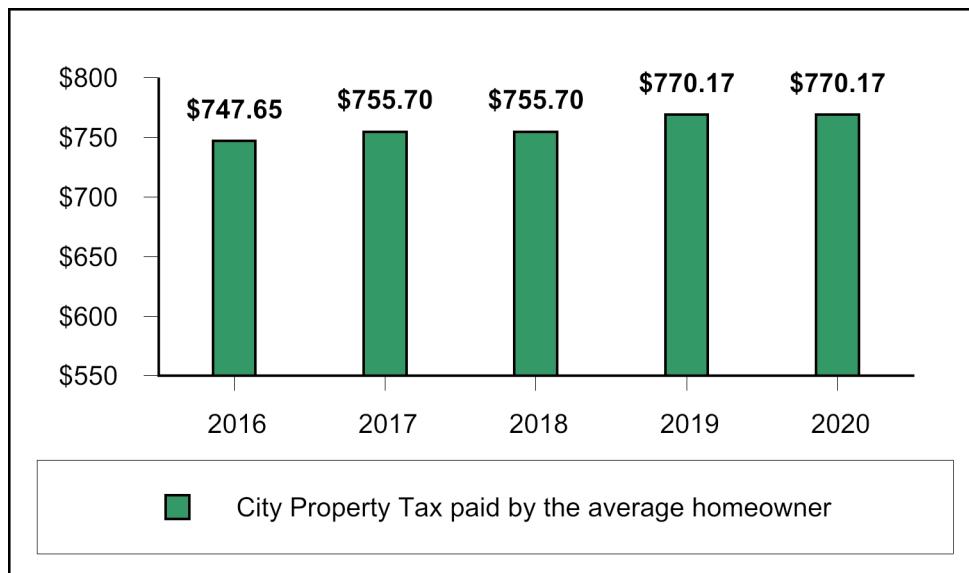
Comparison for Eleven Largest Iowa Cities
Taxable Value per Capita

| Rank | City | Taxes Per Capita | Tax Rate | 2010 Census Population | Taxable Value With Gas & Electric |
|------|------------------------|------------------|------------------|------------------------|-----------------------------------|
| 11 | West Des Moines | \$1,149.36 | \$12.5730 | 56,609 | 5,174,907,290 |
| 10 | Iowa City | \$907.74 | \$16.1831 | 67,862 | 3,806,513,568 |
| 9 | Cedar Rapids | \$824.24 | \$15.2162 | 126,326 | 6,842,869,326 |
| 8 | Council Bluffs | \$824.55 | \$18.2629 | 62,230 | 2,809,624,482 |
| 7 | Ankeny | \$784.03 | \$11.3890 | 51,567 | 3,549,932,642 |
| 6 | Davenport | \$769.30 | \$16.7800 | 99,685 | 4,570,177,740 |
| 5 | Des Moines | \$695.91 | \$18.1548 | 203,433 | 7,798,033,783 |
| 4 | Waterloo | \$600.35 | \$17.4560 | 68,406 | 2,352,622,826 |
| 3 | Sioux City | \$545.75 | \$16.0707 | 82,684 | 2,807,885,259 |
| 2 | Ames | \$525.91 | \$10.0686 | 58,965 | 3,079,908,598 |
| 1 | Dubuque (FY 20) | \$455.27 | \$10.3314 | 57,686 | 2,542,043,245 |
| | AVERAGE w/o Dubuque | \$762.71 | \$15.22 | 87,777 | 4,279,247,551 |

Dubuque is the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 152.45% higher than Dubuque's taxes per capita, and the average is 67.53% higher than Dubuque.

IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL

Fiscal Year 2019

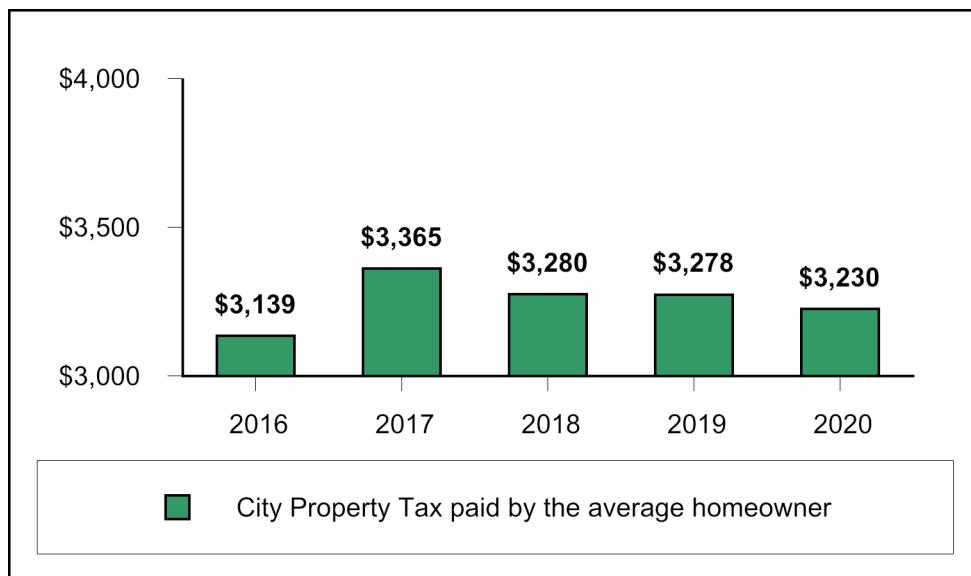
| | |
|--|------------------------|
| January 1, 2017 Valuation | \$130,367 |
| Equalization Order | 7.00% |
| Assessed Value | <u>\$139,493</u> |
| Less Rollback Factor | 0.556209 |
| Fiscal Year 2019 Taxable Value | <u>\$77,587</u> |
| Fiscal Year 2019 City Tax Rate | <u>\$10.5884</u> |
| Fiscal Year 2019 City Property Tax | <u>\$821.52</u> |
| Homestead Tax Credit | <u>\$(51.35)</u> |
| Net Fiscal Year 2019 City Property Tax | <u><u>\$770.17</u></u> |

Fiscal Year 2020

| | |
|--|------------------------|
| January 1, 2018 Valuation | \$139,493 |
| Less Rollback Factor | 0.569180 |
| Fiscal Year 2020 Taxable Value | <u>\$79,397</u> |
| Fiscal Year 2020 City Tax Rate | <u>\$10.3314</u> |
| Fiscal Year 2020 City Property Tax | <u>\$820.28</u> |
| Homestead Tax Credit | <u>\$(50.11)</u> |
| Net Fiscal Year 2020 City Property Tax | <u><u>\$770.17</u></u> |

| | |
|----------------------------------|--------|
| Dollar Increase in Property Tax | \$0.00 |
| Percent Increase in Property Tax | 0.00% |

IMPACT OF BUDGET ON COMMERCIAL PROPERTY

**Fiscal Year 2018**

| | |
|---|---------------|
| January 1, 2016 Valuation | \$432,475 |
| Less Rollback Factor | 0.9000 |
| Fiscal Year 2018 Taxable Value | \$389,228 |
| Fiscal Year 2018 City Tax Rate | \$10.8922 |
| Fiscal Year 2018 City Property Tax | \$4,239.55 |
| Business Tax Credit | \$959.11 |
| Net Fiscal Year 2018 City Property Tax | \$3,280.44 |
| Dollar Decrease in Property Tax | \$0.00 |
| Percent Decrease in Property Tax | — % |

Fiscal Year 2019

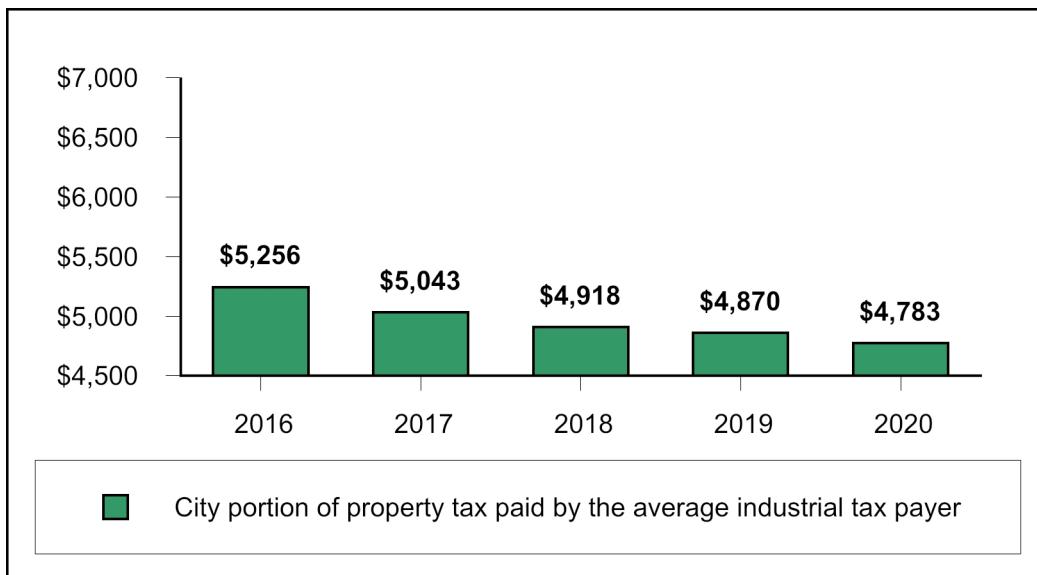
| | |
|---|-----------------|
| January 1, 2017 Valuation | \$432,475 |
| Equalization Order | — % |
| Fiscal Year 2017 Taxable Value | \$432,475 |
| Less Rollback Factor | 0.9000 |
| Fiscal Year 2019 Taxable Value | \$389,228 |
| Fiscal Year 2019 City Tax Rate | \$10.5884 |
| Fiscal Year 2019 City Property Tax | \$4,121.30 |
| Business Tax Credit | \$843.08 |
| Net Fiscal Year 2019 City Property Tax | \$3,278.22 |
| Dollar Decrease in Property Tax | \$(2.22) |
| Percent Decrease in Property Tax | (0.07)% |

Fiscal Year 2020

| | |
|---|-----------------|
| January 1, 2018 Valuation | \$432,475 |
| Less Rollback Factor | 0.9000 |
| Fiscal Year 2020 Taxable Value | \$389,228 |
| Fiscal Year 2020 City Tax Rate | \$10.3314 |
| Fiscal Year 2020 City Property Tax | \$4,021.27 |
| Business Tax Credit | \$791.58 |
| Net Fiscal Year 2020 City Property Tax | \$3,229.69 |
| Dollar Decrease in Property Tax | -\$48.53 |
| Percent Decrease in Property Tax | -1.48 % |

IMPACT OF BUDGET ON CLASS OF PROPERTY

INDUSTRIAL

**Fiscal Year 2018**

| | |
|---|------------------|
| January 1, 2016 Valuation | \$599,500 |
| Less Rollback Factor | 0.9000 |
| Fiscal Year 2018 Taxable Value | \$539,550 |
| Fiscal Year 2018 City Tax Rate | 10.8922 |
| Fiscal Year 2018 City Property Tax | \$5,876.89 |
| Business Tax Credit | \$959.11 |
| Net Fiscal Year 2018 City Property Tax | \$4,917.78 |
| Dollar Decrease in Property Tax | -\$125.58 |
| Percent Decrease in Property Tax | -2.49% |

Fiscal Year 2019

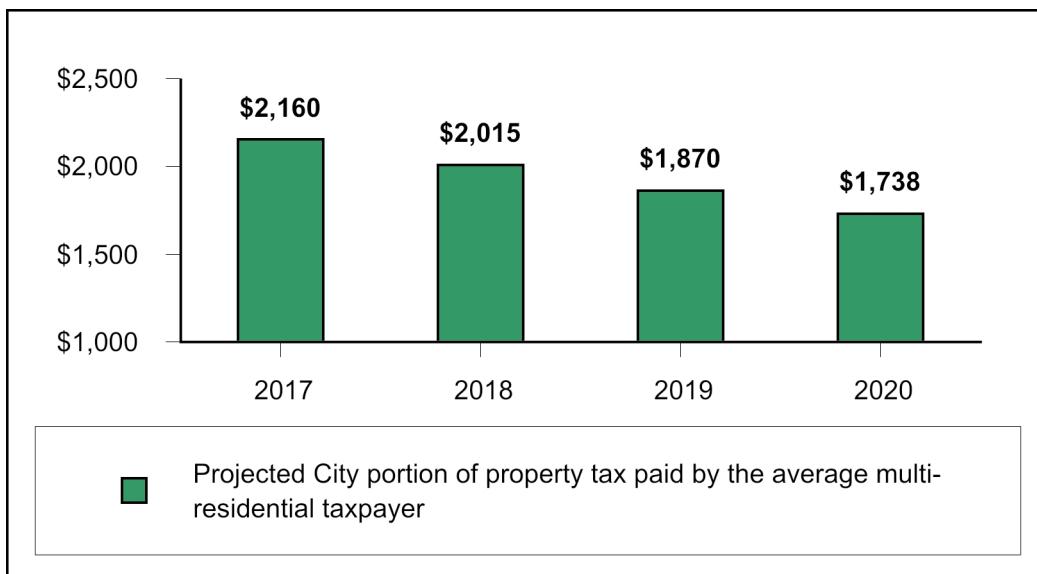
| | |
|---|------------------|
| January 1, 2017 Valuation | \$599,500 |
| Less Rollback Factor | 0.9000 |
| Fiscal Year 2019 Taxable Value | \$539,550 |
| Fiscal Year 2019 City Tax Rate | 10.5884 |
| Fiscal Year 2019 City Property Tax | \$5,712.97 |
| Business Tax Credit | \$843.08 |
| Net Fiscal Year 2019 City Property Tax | \$4,869.89 |
| Dollar Decrease in Property Tax | (\$47.89) |
| Percent Decrease in Property Tax | -0.97% |

Fiscal Year 2020

| | |
|---|------------------|
| January 1, 2018 Valuation | \$599,500 |
| Less Rollback Factor | 0.9000 |
| Fiscal Year 2020 Taxable Value | \$539,550 |
| Fiscal Year 2020 City Tax Rate | 10.3314 |
| Fiscal Year 2020 City Property Tax | \$5,574.31 |
| Business Tax Credit | \$791.58 |
| Net Fiscal Year 2020 City Property Tax | \$4,782.73 |
| Dollar Decrease in Property Tax | (\$87.16) |
| Percent Decrease in Property Tax | -1.79% |

IMPACT OF BUDGET ON CLASS OF PROPERTY

MULTIRESIDENTIAL - BEGAN FISCAL YEAR 2017

**Fiscal Year 2018**

| | |
|---|------------------|
| January 1, 2016 Valuation | \$224,289 |
| Less Rollback Factor | 0.8250 |
| Fiscal Year 2018 Taxable Value | \$185,038 |
| Fiscal Year 2018 City Tax Rate | \$10.8922 |
| Fiscal Year 2018 City Property Tax | \$2,015.47 |
| Dollar Decrease in Property Tax | -\$144.91 |
| Percent Decrease in Property Tax | -6.71% |

Fiscal Year 2019

| | |
|---|------------------|
| January 1, 2017 Valuation | \$224,289 |
| Less Rollback Factor | 0.7875 |
| Fiscal Year 2019 Taxable Value | \$176,628 |
| Fiscal Year 2019 City Tax Rate | \$10.5884 |
| Fiscal Year 2019 City Property Tax | \$1,870.21 |
| Dollar Decrease in Property Tax | -\$145.26 |
| Percent Decrease in Property Tax | -7.21% |

Fiscal Year 2020

| | |
|---|------------------|
| January 1, 2018 Valuation | \$224,289 |
| Less Rollback Factor | 0.7500 |
| Fiscal Year 2020 Taxable Value | \$168,217 |
| Fiscal Year 2020 City Tax Rate | \$10.3314 |
| Fiscal Year 2020 City Property Tax | \$1,737.92 |
| Dollar Decrease in Property Tax | -\$132.29 |
| Percent Decrease in Property Tax | -7.07% |

- * In Fiscal Year 2015 and 2016, properties that had both commercial space and apartments with three or more units were eligible for the State Business Property Tax Credit which was calculated based on the total assessed value of the building. In Fiscal Year 2017, the properties that are dual classed as commercial and multi-residential will only receive the State Business Property Tax Credit calculated on the commercial portion of their property assessment only. The City did not include the State Business Property Tax Credit in these calculations because it was only paid over a two year period and has been eliminated for multi-residential property in Fiscal Year 2017.

FY 2020 AVERAGE HOMEOWNER PROPERTY TAX RECEIPT
(Taxable Value \$74,546 After Homestead Credit)

| YOUR 2020 TAX RECEIPT | | |
|---|-----------------|--|
| Culture and Recreation | \$165.10 | |
| Five Flags Civic Center i | \$17.38 | |
| Recreation i | \$24.68 | |
| Library i | \$57.70 | |
| Parks i | \$51.25 | |
| Grand River Center i | \$8.41 | |
| Arts & Cultural Affairs i | \$5.68 | |
| Capital Projects | \$11.05 | |
| General Government - Capital Projects i | \$6.58 | |
| Debt Service - Capital Projects i | \$4.47 | |
| Streets & Infrastructure | \$28.96 | |
| Public Works i | \$15.25 | |
| Engineering i | \$13.71 | |
| Public Safety | \$415.90 | |
| Police i | \$237.57 | |
| Fire i | \$157.69 | |
| Emergency Communications (E911) i | \$16.92 | |
| General Safety i | \$3.73 | |
| Community and Economic Development | \$30.46 | |
| City Planning i | \$8.10 | |
| Housing and Community Development i | \$12.19 | |
| Economic Development i | \$10.17 | |
| General Government | \$63.86 | |
| Administration i | \$31.99 | |
| Information Technology i | \$14.80 | |
| City Attorney's Office i | \$8.09 | |
| City Building Maintenance i | \$6.61 | |
| City Council i | \$2.37 | |
| Transportation Services | \$37.13 | |
| Transit i | \$25.65 | |
| Airport i | \$11.47 | |
| Health and Social Services | \$17.71 | |
| Health Services i | \$7.86 | |
| Human Rights i | \$9.85 | |
| TOTAL: \$770.17 | | |
| ARE THESE THE RIGHT PRIORITIES? TRY AN INTERACTIVE SIMULATION TO MAKE YOUR OWN BUDGET AND SHARE IT WITH PUBLIC OFFICIALS. | | |
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FISCAL YEAR 2020
SUMMARY OF ALL RECOMMENDED DECISION (IMPROVEMENT) PACKAGES WITH PROPERTY TAX IMPACT

There were 142 improvement level decision packages requested in Fiscal Year 2020, of which 116 are being recommended for funding.

The recurring general fund expenditures total \$830,923 and will also impact future budget years. The non-recurring general fund expenditures total \$442,051. The remaining improvement packages recommended for funding from non-property tax support total \$304,768.

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|---|---|-----|--------------|--------------|----------------|
| RECURRING DECISION PACKAGE COSTS | | | | | |
| GENERAL FUND | | | | | |
| Airport | Funding for 1,095 additional hours for part-time Line Service Workers in the Fixed Base Operations (0.53 FTE). The Dubuque Jet Center is open from 5:00 a.m. to 10:00 p.m., 365 days of the year for aircraft ground handling and customer support duties. Additional hours are needed due to increased activity servicing larger aircraft. To accommodate the extra business, an additional three hours has been added to the morning shift starting at 5:30 a.m. | R | \$ 16,963 | | \$ 16,963 |
| Airport | Updating the current Airport security program as required by CFR1542. DHS/TSA requires Part 139 airports with scheduled commercial service of 60 or more passengers to have a complete airport security program. Dubuque currently has a partial program. Dubuque scheduled service is currently 50 seated aircraft but these aircraft are being phased out and being replaced with 70 or more seated aircraft, hence the need to update the security program from partial to a full program. | R | \$ 6,000 | | \$ 6,000 |
| Budget Office | Cloud-based software which would integrate solutions for budget and planning, operational performance, and citizen engagement and would complement any financial software that is chosen by the City. The cloud-based solution would streamline and transform the entire budget process and facilitate greater collaboration between all stakeholders. | R | \$ 75,000 | \$ 37,819 | \$ 37,181 |
| Budget Office | Cost allocation software. This cloud-based cost allocation platform would empower users to understand the true cost of providing goods and services. The cost allocation provides the ability to create federal cost allocation plans, prepare indirect cost rate proposals, and manage cross-jurisdictional profit and loss. This cost allocation software would reduce the time spent on preparing agency-wide or department-wide cost plans, while serving to give the maximum reimbursement. | R | \$ 15,750 | \$ 7,943 | \$ 7,807 |
| Building | Increase Building Permit fees, change to one permit schedule for both residential and commercial, no longer charge an hourly plan review rate and instead charge 20% of the permit fee for all projects that require a plan review, establish a Building Board of Appeals application fee of \$150, and establish a minimum Permit fee of \$35 which is reflective of the cost to process and inspect the most basic of permits. The changes in Permit Fees and Plan review fees are recommended to be implemented over two Fiscal Years (FY20 and FY21). | R | \$ 33,350 | \$ (33,350) | |
| Building | Mobile Panic Button and Mass Notification System Annual Software Maintenance | R | \$ 11,000 | | \$ 11,000 |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|--------------------------|--|-----|--------------|--------------|----------------|
| City Clerk | Increase of \$2,000 in overtime pay for City Clerk hourly staff | R | \$ 2,342 | \$ 1,181 | \$ 1,161 |
| City Clerk | Purchase an iPad for City Clerk Office - Data Plan | R | \$ 120 | \$ 61 | \$ 59 |
| City Manager's Office | Increased match commitment to host the Green Iowa AmeriCorps program in partnership with Operation New View. Green Iowa AmeriCorps (GIAC) provides approximately 130 audits and 80 weatherizations annually, with significant percentages serving low-income families and others in need. | R | \$ 8,000 | \$ 4,034 | \$ 3,966 |
| City Manager's Office | Increase Management Intern from part-time (0.60 FTE) to full-time (1.00 FTE) (ICMA Fellows) effective January 1 2020. Position would not be hired until January 1, 2020 which results in an overall cost savings in FY 2020. | R | \$ (5,372) | \$ (5,372) | |
| City Manager's Office | Add a seasonal intern (NA-38) to work 10 hours per week to assist with scanning of documents and other clerical duties (+0.25 FTE or 520 hours annually). | R | \$ 7,827 | \$ 3,947 | \$ 3,880 |
| Economic Development | Upgrade full-time Project Coordinator (GE-30) to a full-time Assistant Economic Development Director (GE-36) | R | \$ 14,752 | \$ — | \$ 14,752 |
| Economic Development | Add a seasonal intern (NA-38) to perform tasks and assist the part-time Account Clerk (+0.25 FTE or 520 hours annually). Schedules will be arranged to avoid needing additional technology. | R | \$ 7,827 | \$ — | \$ 7,827 |
| Emergency Communications | Add an additional Full-Time Public Safety Dispatcher effective January 1 2020. This request would increase weekday, daytime staffing levels to four staff members due to the recent increase in workload due to more calls, increased severity of calls, and additional paperwork. While this time slot will be this position's routine assignment this is also the time slot that can best operate with 3 people, so this will be the position that will be used to fill in for extended leave or extended vacancies for other shifts thereby avoiding overtime or overextending part-time positions. | R | \$ 37,868 | \$ 12,621 | \$ 25,247 |
| Emergency Communications | Purchase an additional CAD license | R | \$ 1,280 | \$ 427 | \$ 853 |
| Emergency Communications | Purchase additional licenses for ProQA Medical/Fire/Police automated call-taking software | R | \$ 1,687 | \$ 562 | \$ 1,125 |
| Emergency Communications | Bring in external, non-City trainers to administer 2 classes per year on 911 dispatch | R | \$ 5,000 | \$ 1,667 | \$ 3,333 |
| Engineering | Additional overtime related to general fund inspection activities in the department. Currently the Engineering Department is responsible for inspection of sidewalks, ADA ramps, utility permits, dumpster permits, work in right of way permits, and other assigned inspection duties not assigned to a specific project. | R | \$ 13,140 | \$ — | \$ 13,140 |
| Engineering | Monthly data plans for 4 tablets for field staff. The purchase and utilization of tablets would increase work productivity and improve response time to citizen service requests. | R | \$ 1,920 | \$ — | \$ 1,920 |
| Engineering | Uniform shirts for the Engineering Department supervisory and other staff involved with public engagement. These shirts would help identify an Engineering Department employee to the public when participating in a city sponsored public event such as an open house or formal meeting for a capital project, conferences, site walks and tours, along with City Expo. | R | \$ 400 | \$ — | \$ 400 |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|-----------------------------------|---|-----|--------------|--------------|----------------|
| Fire | Addition of one (1) firefighter position (\$84,487) as part of the schedule to add positions for future staffing of additional fire units. This project begins the process of expanding the employee compliment to staff additional apparatus in the future. The project coincides with the Fire Station Expansion/Relocation CIP and will provide the first of 12 added personnel by FY2024. The expansion plan also includes 1 more position in FY2021, 4 positions in FY2022, 2 positions in FY2023, and 4 positions in FY2024. During this period of staffing build up, the additional personnel will help to reduce the need for overtime (\$16,200 in FY20) as more employees are available to cover vacations and leave. | R | \$ 84,487 | \$ 16,200 | \$ 68,287 |
| Fire | This improvement package provides funding for the following longevity pay benefit for employees in the classifications of Assistant Fire Marshall, and EMS Supervisor, These positions would receive longevity earlier than the previously adopted schedule and the maximum longevity percent would increase from 5% to 7%. | R | \$ 2,266 | | \$ 2,266 |
| Fire | Additional fire department overtime in order to provide two, two-day sessions of a summer Emergency Services Youth Camp. Request provides overtime staffing for 2 camps, one for middle-school age and another for high-school age youth who are interested in learning about public safety careers. This program would be done in partnership with the police department to provide a comprehensive recruitment tool. | R | \$ 10,000 | \$ — | \$ 10,000 |
| Fire | Maintenance contract for annual service and upkeep of 11 patient movement devices (power-lift cots, power-load modules, and stair chairs). This request would provide for inspection and recommended maintenance by an authorized service technician to maintain warranties and serviceability of ambulance cots and other powered patient movement devices. | R | \$ 9,500 | \$ — | \$ 9,500 |
| Fire | Consulting stipend for the Ambulance Medical Director. The ambulance activity requires a physician medical director to oversee protocol and review operations. | R | \$ 7,500 | \$ — | \$ 7,500 |
| Health Services | Increase one part-time Animal Control Officer to full-time (+0.28 FTE or 582 hours annually), increasing Animal Control staffing by 11 hours, providing additional coverage and more timely follow-ups on animal control incidents and complaints. | R | \$ 32,927 | \$ 6,500 | \$ 26,427 |
| Housing and Community Development | Additional funding to Operation New View Community Action Agency. The \$70,000 amount was arrived at after representatives from Dubuque, Delaware and Jackson County and the City of Dubuque met to identify the funding gap that must be covered to keep the organization functional. Providing this funding will stabilize ONV and allow them to move forward with a plan to secure additional outside funding to meet the needs of low-income individuals. | R | \$ 70,000 | | \$ 70,000 |
| Housing and Community Development | Emergency relocation fund for tenants that area displaced from their rental units due to a Section 108 or Section 109 condemnation. | R | \$ 4,950 | \$ — | \$ 4,950 |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|-----------------------------|---|-----|--------------|--------------|----------------|
| Information Services | Staff to attend the following education and training events/conferences: Superior, which is the City's Financial, Budget, Payroll and Utility Billing; EMC, which is the City's provider for storage and backup; Laserfiche, which is the City's document management solution; ESRI, which is the city's mapping system; and Accela, which is the City's permitting and Licensing system. | R | \$ 8,500 | \$ 8,500 | |
| Information Services | Modify the city's current Cartograph licensing model which is a "per license/per domain" model to an enterprise licensing platform doubling the licenses from 50 to 100 and opening access to all of Cartograph's asset "domain" applications. | R | \$ 15,780 | \$ 15,780 | |
| Information Services | Cartograph software implementation assistance for data population, training and customization assistance as the City moves forward with implementation of additional asset domains and work order applications. | R | \$ 25,000 | \$ 25,000 | |
| Legal Services | Full-Time Civil Rights Specialist (GE-32B). Accepts, reviews, and investigates complaints of discrimination in employment, public accommodations, housing, credit, and education and other areas within the city organization and community at-large and performs both internal and community education activities; performs related work as required. | R | \$ 78,815 | \$ 39,744 | \$ 39,071 |
| Library | Reduction in revenue to allow for the elimination of fines on library materials. Fines create barriers to access. Many people can afford to pay a fine for overdue material, but those citizens with low incomes are forced to prioritize spending and a library fine is not at the top of the list, creating a barrier to access. | R | \$ (4,307) | \$ (66,000) | \$ 61,693 |
| Library | Additional funding to provide 50 hours annually of service coverage for a part-time employee to participate in City Intercultural Competency meetings and trainings. | R | \$ 1,159 | \$ 1,159 | |
| Multicultural Family Center | Existing Receptionist at Leisure Services to be relocated to the Multicultural Family Center, the addition of a part-time Receptionist (+0.48 FTE or 1,006 hours annually) and the addition of a part-time Recreation Field Supervisor (+.16 FTE or 335 hours annually). With the expansion of the Multicultural Family Center, there is an opportunity to expand the Leisure Services Department accessibility, programming as well as rentals. The new positions are effective March 1, 2020. | R | \$ 9,224 | \$ 2,332 | \$ 6,892 |
| Parks | Additional funding for removal of ash trees due to Emerald Ash Borer (EAB). Requested \$50,000. | R | \$ 25,000 | \$ 25,000 | |
| Parks | Purchase of additional street, park and other city property trees. Due to Emerald Ash Borer, ash trees are being removed as a top priority in the Park Division. The Division does not have an operating budget to replace trees. Requested \$50,000. | R | \$ 25,000 | \$ 25,000 | |
| Parks | Data plan for 3 tablets for Park Staff. Currently, 4 of the 5 Foreman have tablets to efficiently perform their duties. The additional tablets would be for other park division staff with expertise of GIS mapping, Web QA and playground safety inspections. | R | \$ 1,080 | \$ 1,080 | |
| Parks | Additional seasonal staff (0.05 FTE or 105 hours) and maintenance costs (\$250) for the Veterans Memorial Project on Chaplain Schmitt Island. The estimated cost is only for one month as the project is anticipated to be completed by Memorial Day of 2020. | R | \$ 1,629 | \$ 1,629 | \$ — |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|------------|---|-----|--------------|--------------|----------------|
| Parks | Part-time staffing of the EB Lyons Interpretive Center and utilities expense for the Center. Analysis of the situation is preliminary and at this time the impact on full-time equivalents is not known. The impact on full-time equivalents will be determined at a later time and will be part of a future budget amendment. | R | \$ 50,000 | \$ 50,000 | |
| Personnel | Funds for one employee to attend the upper Midwest Employment Law Institute in St. Paul, MN | R | \$ 1,700 | \$ 857 | \$ 843 |
| Personnel | Executive coaching services for managers. If approved, the City would contract with several executive coaches who could be called on by managers on an as needed basis. The executive coaching service would assist in improving management performance and accelerating leadership development. | R | \$ 5,000 | \$ 2,521 | \$ 2,479 |
| Personnel | Ten Department Managers to attend the Upper Midwest Employment Law Institute in St. Paul, Minnesota. This two-day event would review regulatory changes in employment law, provide updates on employment-related Supreme Court cases, and workplace issues and changes including sexual and gender harassment, wage and hour issues, joint employment, employer policies, and more. | R | \$ 17,000 | \$ 8,572 | \$ 8,428 |
| Personnel | Implementation a parental leave policy for full-time non-bargaining unit employees. This policy would allow employees to take paid time away from work for the birth or adoption of a child under 18 years old. Eligible employees would receive their regular pay and benefits for six weeks following the date of birth, adoption event or foster to adopt placement. If both parents are eligible employees, each would receive the leave benefit. | R | \$ 47,015 | \$ — | \$ 47,015 |
| Personnel | Implementation a 50% sick leave conversion/pay out policy full-time non-bargaining unit employees that are over the sick leave cap. This policy would allow employees to either convert 50% of the sick leave over the cap to vacation or be paid out for it, method determined by the Department Manager. | R | \$ 112,000 | \$ — | \$ 112,000 |
| Police | Expansion of the Dubuque Police Department School Resource Officer Program by adding one School Resource Officer with 50% reimbursement by Dubuque Community School District and gradual increase in reimbursement by Dubuque Community School District for five existing positions (45% increase in FY20; 75% increase in FY21 and 100% of 50% reimbursement reached in FY22). | R | \$ 104,191 | \$ 108,159 | \$ (3,968) |
| Police | Data plan to upgrade 24 flip cellphones with smartphones and purchase 2 additional smartphones for the Training Lieutenant and the Shift Commander's Office. | R | \$ 9,312 | \$ 9,312 | |
| Police | Quality, accredited executive level command training. In the next two to ten years, it is anticipated that the majority of the Dubuque Police Department's executive level commanders will retire. This group consists of seven Captains, the Assistant Police Chief, and the Police Chief. A fully trained and educated command staff is essential to the City of Dubuque's mission of having an equitable community of choice. | R | \$ 10,000 | \$ 10,000 | |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|---------------------------------|--|-----|--------------|--------------|----------------|
| Police | This improvement package provides funding for the following longevity pay benefit for employees in the classifications of Police Lieutenant, Police Captain and Assistant Police Chief. These positions would receive longevity earlier than the previously adopted schedule and the maximum longevity percent would increase from 5% to 7%. | R | \$ 41,602 | \$ 41,602 | |
| Public Information Office - GIS | GIS Applications Specialist's participation in the ESRI International User Conference. This conference takes place yearly in San Diego, CA, and is attended by the GIS Coordinator/Analyst. It is the premiere event for GIS applications, training, and technical support. | R | \$ 1,500 | \$ 631 | \$ 869 |
| Public Information Office - GIS | Data plan for a new tablet for the GIS Applications Specialist. This device will allow the GIS Applications Specialist to have access to work email, calendar, and contacts and internet access. The device will also serve as a tool to create and test mobile GIS, web maps, map applications, data management, and story map creation and modification. | R | \$ 360 | \$ 152 | \$ 208 |
| Public Works | Public Works Director to attend the national Solid Waste Association of North America SWANApalooza conference. The conference covers all subjects related to the solid waste industry including landfill operations, gas collection system, zero waste principles, solid waste collection and recycling. | R | \$ 3,100 | \$ 3,100 | |
| Recreation | Addition of a seasonal Recreational Field Supervisor (+0.07 FTE or 147 hours annually) and a seasonal Recreational Leader (+0.07 FTE or 147 hours annually). Construction for the Miracle League Field, an all-inclusive playground and renovated building, will begin in the spring of 2019. The Miracle League agreement requires that when the project is complete the Leisure Services Department will resume programming and maintenance of the entire facility. These positions are recommended to begin on May 1, 2010. | R | \$ 8,152 | \$ 1,600 | \$ 6,552 |
| Recreation | New Therapeutic Recreation summer program at Veterans Memorial Park developed specifically for youth with various special needs. This request adds a seasonal Recreational Field Supervisor (+0.08 FTE or 168 hours annually) and seasonal Recreational Leaders (+0.26 FTE or 545 hours annually). These positions are recommended to begin on May 1, 2020. | R | \$ 1,677 | \$ 720 | \$ 957 |
| Recreation | Estimated \$7,370 increase in Golf operating revenue through annual pass rates and the creation of a new college pass for the Bunker Hill Golf Course. A \$10 increase has been proposed for all 6 annual pass categories (Individual, Individual Weekday, Couple, Weekday Couple, Family, and Junior). | R | \$ 7,370 | \$ (7,370) | |
| Transportation Services | Additional conferences for the Transportation Services Director. These conferences include the American Public Works Associations spring and fall conferences (\$3,389), American Public Works Association Public Works Expo (\$2,789), and the National Forum for Black Public Administrators Annual Forum (\$1,890) | R | \$ 8,068 | \$ 8,068 | |
| Transportation Services | Implementation and annual maintenance expenses to provide an mobile application-based version of MyRide, the public facing tool that provides real-time bus tracking, trip planning and alerts. A mobile application-based tool would allow users who are new to the community to find the tool in the application store rather than being required to go to the City of Dubuque website to find the information. | R | \$ 2,325 | \$ 2,325 | |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|--|--|-----|--------------|--------------------|-------------------|
| Transportation Services | Additional part-time bus operator hours (0.18 FTE or 365 hours annually) and bus fuel and maintenance to offer early morning express commuter service to Dubuque Industrial Center West. Based on community and passenger input prior to the start of service, the early morning express commuter service would leave the Intermodal Transportation Facility and would travel to one of the following corridors to connect to the Delhi Transfer (Loras Blvd, Hill St, 3rd St, University Ave) or if no connection at Midtown is needed, travel Jackson St to the Northwest Arterial and to the Industrial Center. | R | \$ 14,533 | \$ 2,752 | \$ 11,781 |
| Transportation Services | No charge fixed-route and minibus service on election dates to polling locations. An additional measure to ensure access would be to request that the Intermodal Center be set up as a satellite polling location. | R | \$ — | \$ (780) | \$ 780 |
| TOTAL GENERAL FUND NON-RECURRING PACKAGES | | | | \$1,067,549 | \$ 236,571 |
| | | | | \$ 830,978 | |

| NON-RECURRING DECISION PACKAGE COSTS | | | | GENERAL FUND | | |
|---|--|----|-----------|--------------|-----------|-----------|
| Purchasing a fingerprint machine to update the current Airport security program as required by CFR1542. DHS/TSA requires Part 139 airports with scheduled commercial service of 60 or more passengers to have a complete airport security program. Dubuque currently has a partial program. Dubuque scheduled service is currently 50 seated aircraft but these aircraft are being phased out and being replaced with 70 or more seated aircraft, hence the need to update the security program from partial to a full program. | | | | | | |
| Airport | | NR | \$ 3,000 | | \$ 3,000 | |
| One-time set up of cloud-based software which would integrate solutions for budget and planning, operational performance, and citizen engagement and would complement any financial software that is chosen by the City. The cloud-based solution would streamline and transform the entire budget process and facilitate greater collaboration between all stakeholders. | | | | NR | \$ 50,000 | \$ 25,213 |
| Budget Office | | | | | \$ 24,787 | |
| One-time set up of Cost allocation software. This cloud-based cost allocation platform would empower users to understand the true cost of providing goods and services. The cost allocation provides the ability to create federal cost allocation plans, prepare indirect cost rate proposals, and manage cross-jurisdictional profit and loss. This cost allocation software would reduce the time spent on preparing agency-wide or department-wide cost plans, while serving to give the maximum reimbursement. | | | | NR | \$ 15,000 | \$ 7,564 |
| Budget Office | | | | | \$ 7,436 | |
| Building | Upgrade 1 inspector vehicle from Chevy Malibu to an AWD Chevy Equinox. | NR | \$ 7,990 | | \$ 7,990 | |
| Building | Mobile Panic Button and Mass Notification System | NR | \$ 2,000 | | \$ 2,000 | |
| Building | Upgrade 5 tablets for replacement in FY20 from 9.7" display to 12.9" display | NR | \$ 198 | | \$ 198 | |
| City Clerk | Complete FY18 conversion of remaining historic City Council records from microfilm to Laserfiche | NR | \$ 10,000 | \$ 5,042 | \$ 4,958 | |
| City Clerk | Purchase 3 adjustable standing desks for City Clerk office staff | NR | \$ 5,000 | \$ 2,521 | \$ 2,479 | |
| City Clerk | Purchase an iPad for City Clerk Office | NR | \$ 950 | \$ 479 | \$ 471 | |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|--------------------------|---|-----|--------------|--------------|----------------|
| City Clerk | Hire a limited term (12 months) Clerical Assistant to focus on completing the microfilm/Laserfiche conversion project and other archival projects related to recordkeeping. | NR | \$ 13,465 | \$ 6,886 | \$ 6,579 |
| City Manager's Office | Purchase of two shirts for all employees on Leadership Team and City Council members to wear during the Iowa League of Cities conference which will be held in Dubuque in September 2019. | NR | \$ 5,200 | \$ 2,623 | \$ 2,577 |
| City Manager's Office | Conversion of the part-time Communication Assistant's workstation to an adjustable standing desk. | NR | \$ 2,000 | \$ 1,008 | \$ 992 |
| Economic Development | New tablet for the Assistant Economic Development Director. | NR | \$ 950 | \$ — | \$ 950 |
| Emergency Communications | Purchase additional licenses for ProQA Medical/Fire/Police automated call-taking software | NR | \$ 11,250 | \$ 3,750 | \$ 7,500 |
| Emergency Communications | Conduct marketing and outreach on the use of Smart 911 profiles to businesses and individuals. | NR | \$ 4,000 | \$ 1,333 | \$ 2,667 |
| Emergency Communications | Purchase an additional CAD license | NR | \$ 8,000 | \$ 2,666 | \$ 5,334 |
| Engineering | 4 tablets for field staff. The purchase and utilization of tablets would increase work productivity and improve response time to citizen service requests. | NR | \$ 4,200 | \$ — | \$ 4,200 |
| Engineering | Five fireproof file cabinets. The Engineering Department survey documents storage file cabinets are located on third floor of city hall. There are 10, 4-drawer file cabinets used to store the original recorded copies of all city deeds and easements documents. | NR | \$ 8,600 | \$ — | \$ 8,600 |
| Engineering | Phase two of the Engineering Department storage area Improvements. The Engineering Department is allocated approximately 1,200 square feet of storage space in the basement of City Hall. This area is unfinished with poor lighting, deteriorated concrete floors and bricks walls that are slowly crumbling. | NR | \$ 6,800 | \$ — | \$ 6,800 |
| Engineering | Limited term seasonal engineering intern position (12 months, 0.25 FTE). Over the past three years, the Engineering and Legal Departments have made significant updates to the City's construction contract specifications that are used by all city departments for capital improvement projects. This improvement would allow the Engineering Department to update and customize the current Department Construction Safety Manual. | NR | \$ 9,982 | \$ — | \$ 9,982 |
| Engineering | One desktop computer for Civil Engineer Interns. Currently, interns perform work on "recycled" computers (computers that have reached 4 years of age and has been replaced by a new one within the department). Use of recycled computers has proved to be unreliable. | NR | \$ 2,400 | \$ — | \$ 2,400 |
| Finance | Consultant services to transition the Certified Annual Financial Report (CAFR) from the current software to Workiva Wdesk. The Budget Department uses Wdesk in preparing the budget documents and upgraded in Fiscal Year 2019 to the Performance Management/ Reporting Workspace which includes unlimited licenses and CAFR reporting. | NR | \$ 5,000 | \$ 2,521 | \$ 2,479 |
| Fire | Purchase of a clothes washer and dryer in each fire station. Fire contaminated clothing is a leading cause of firefighter illnesses, including several types of cancer. Industry best-practice is to clean uniforms and other soft goods immediately after exposure. | NR | \$ 15,000 | \$ 15,000 | \$ 15,000 |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|-----------------------------------|---|-----|--------------|--------------|----------------|
| Fire | Flammable storage cabinet to store arson and other evidence of a hazardous nature. The Police and Fire Department often collect evidence that may contain flammable products (small gasoline containers) that are not able to be safely stored in the Police evidence room. | NR | \$ 2,600 | \$ 2,600 | |
| Fire | Storage rack to be installed at Fire Headquarters for storage of firefighter protective ensembles. Industry best-practice is to store spare firefighting clothing (turnout gear) away from living spaces to reduce exposure to fire by-products. Gear should also be stored out of direct sunlight and UV rays. | NR | \$ 5,000 | \$ 5,000 | |
| Fire | Modification of the interior wall layout at Fire Station Two at 2180 JFK. The installation of a new interior wall would provide better use of space and create a larger exercise area. | NR | \$ 9,800 | \$ 9,800 | |
| Fire | Upgrade of the small sport utility vehicle assigned to the Fire Marshal with a pickup truck. The current sport utility vehicle has been inspected and qualifies for replacement in FY 2020. A pickup truck would provide advantages for the Fire Marshal duties. | NR | \$ 2,000 | \$ 2,000 | |
| Five Flags Center | Additional funding to further refine the options in the Five Flags study. | NR | \$ 102,800 | \$ — | \$ 102,800 |
| Health Services | Send both Health Department Sanitarians to the National Environmental Health Association Annual Education Conference in Nashville, TN | NR | \$ 4,525 | \$ 4,525 | |
| Health Services | Purchase new dictation equipment for the Health Department Secretary. | NR | \$ 400 | \$ 400 | |
| Health Services | Purchase a stand-up, adjustable height desk unit for the Public Health Specialist's workstation. | NR | \$ 425 | \$ 425 | |
| Housing and Community Development | Purchase of one new mid-sized car for shared use by the Rental Licensing & Inspections Supervisor and Seasonal Code Enforcement Inspector. | NR | \$ 20,910 | \$ 20,910 | |
| Housing and Community Development | Two standing desks and two floor mats for the Assisted Housing Coordinator and Assisted Housing Specialist. | NR | \$ 1,242 | \$ — | \$ 1,242 |
| Housing and Community Development | 20 foot extension ladder for the Rehabilitation Inspector to improve inspections. | NR | \$ 256 | \$ — | \$ 256 |
| Human Rights | Co-Hosting a two-day Race conference in October 2019 that will include breakout sessions, keynote speakers, and a community forum. Potential topics revolve around the history of race in America, communicating about race, implicit bias, promising practices such as ban the box, intersections between race, gender, and additional social identities, and the relationship between employment, housing, and education equity. The community forum would focus more concretely on similarities we share as Dubuquers and ways we can work together to address racism. | NR | \$ 2,500 | \$ 2,500 | |
| Information Services | Race Conference. | NR | \$ 2,500 | \$ 2,500 | |
| Information Services | Wireless access point for Conference Room 2 at City Hall Annex. The access point would provide wireless access to network resources such as internet, email for staff and non-staff using the room using the City's 1G internet and network connections. | NR | \$ 5,800 | \$ 5,800 | |
| Information Services | Windows, Server and SQL licensing to virtualize the server that hosts the APC software for monitoring uninterrupted power supply (UPS's) connected to critical servers and network devices. | NR | \$ 5,000 | \$ 5,000 | |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|---------------------------------|--|-----|--------------|--------------|----------------|
| Legal Services | Phone and equipment for full-time Civil Rights Specialist (GE-32B). Accepts, reviews, and investigates complaints of discrimination in employment, public accommodations, housing, credit, and education and other areas within the city organization and community at-large and performs both internal and community education activities; performs related work as required. | R | \$ 7,825 | \$ 3,946 | \$ 3,879 |
| Library | Power wash the limestone masonry on the Carnegie-Stout building and the 1981 addition in order to clean the building following the National Park Services Guidelines for Cleaning of Historical Masonry. | NR | \$ 12,300 | | \$ 12,300 |
| Parks | 3 tablets for Park Staff. Currently, 4 of the 5 Foreman have tablets to efficiently perform their duties. The additional tablets would be for other park division staff with expertise of GIS mapping, Web QA and playground safety inspections. | NR | \$ 2,850 | | \$ 2,850 |
| Parks | Computer and software for the Park Division Mechanic. The park maintenance headquarters facility will soon have fiber connectivity. | NR | \$ 3,700 | | \$ 3,700 |
| Parks | Purchase of a combination storage/fuel shed to be placed next to the Eagle Point Park maintenance shop. Currently, the Park Division Mechanic supplies fuel by filling numerous 5 gallon fuel cans for all of the park equipment. | NR | \$ 10,000 | | \$ 10,000 |
| Personnel | Hire consultant to assess the operations, policies, practices, and procedures of the Personnel Office in relation to other HR departments of similar sizes. | NR | \$ 3,000 | \$ 1,512 | \$ 1,488 |
| Planning | Consultant to assist with the logistics, communication, marketing, outreach, and advertising associated with a 2020 Census Complete Count Committee campaign | NR | \$ 24,200 | \$ 10,186 | \$ 14,014 |
| Planning | Hire a consultant to create a Community Action Plan to Reduce Poverty. Requested \$150,000 in FY20. Recommended \$75,000 in FY20 and \$75,000 in FY21. | NR | \$ 75,000 | \$ 31,569 | \$ 43,431 |
| Planning | Phase 2 of implementation of the 2017 Imagine Dubuque Comprehensive Plan - Consultant Services and Outreach. | NR | \$ 20,000 | \$ 8,418 | \$ 11,582 |
| Police | Equipment related to the expansion of the Dubuque Police Department School Resource Officer Program and 50% reimbursement by Dubuque Community School District. | NR | \$ 58,602 | \$ 29,301 | \$ 29,301 |
| Police | Upgrade 24 flip cellphones with smartphones and purchase 2 additional smartphones for the Training Lieutenant and the Shift Commander's Office. | NR | \$ 9,900 | | \$ 9,900 |
| Public Information Office - GIS | Purchase of a new tablet for the GIS Applications Specialist. This device will allow the GIS Applications Specialist to have access to work email, calendar, and contacts and internet access. The device will also serve as a tool to create and test mobile GIS, web maps, map applications, data management, and story map creation and modification. | NR | \$ 950 | \$ 400 | \$ 550 |

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Tax Impact |
|--|---|-----|--------------|---------------------|-------------------|
| Recreation | The Miracle League agreement requires that when the project is complete the Leisure Services Department will resume programming and maintenance of the entire facility. One of these programs will be the Miracle League which will consist of two 6-week baseball/softball programs to be run during the summer. The initial operating costs for this program are estimated at \$3,104 for the start-up equipment (bats, balls, helmets, other equipment) and \$6,644 to provide uniforms for 240 players (120 players per league), coaches and Angels/volunteers. | NR | \$ 3,104 | \$ 3,104 | |
| Transportation Services | Implementation and annual maintenance expenses to provide an mobile application-based version of MyRide, the public facing tool that provides real-time bus tracking, trip planning and alerts. A mobile application-based tool would allow users who are new to the community to find the tool in the application store rather than being required to go to the City of Dubuque website to find the information. | NR | \$ 3,315 | \$ 3,315 | |
| TOTAL GENERAL FUND NON-RECURRING PACKAGES | | | | \$ 588,989 | \$ 146,938 |
| | | | | \$ 442,051 | |
| TOTAL RECURRING AND NON-RECURRING TAX SUPPORTED | | | | \$1,656,538 | \$ 383,509 |
| | | | | \$ 1,273,029 | |

**SUMMARY OF RECOMMENDED DECISION (IMPROVEMENT) PACKAGES FOR
NON-PROPERTY TAX FUNDS**

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Impact |
|-----------------------------------|---|-----|------------------|------------------|---------------|
| Cable TV Fund | | | | | |
| Cable TV | Including closed captioning in CityChannel Dubuque programs on the cable system and in archived videos on the City's website | R | 24,225 | | 24,225 |
| Public Information Office | Additional \$7,000 for the department promotions budget, increasing the annual total from \$3,000 to \$10,000. The complete Public Information Office promotions budget of \$3,000 is used solely to advertise/promote City Expo. Additional funds would allow additional promotion of City Expo, promotion/advertising of other City-sponsored special events managed by the Public Information Office, targeted general promotion of the city, and the purchase of promotional items. | R | 7,000 | | 7,000 |
| Public Information Office | Upgrade the part-time Communications Specialist position to a full-time position (+0.25 FTE or +520 hours annually). Effective January 1, 2020. | R | 14,263 | | 14,263 |
| Public Information Office | New digital camera for the Public Information Office. The current camera used by the department was a "hand-me-down" from the Cable TV Division and is nearly 10 years old. | NR | 800 | | 800 |
| Public Information Office | Two new brochure racks to replace the existing rack on first floor and table on second floor. The existing rack and table are very old and problematic for displaying the variety of print materials available to residents and stakeholders. | NR | 600 | | 600 |
| Subtotal Cable TV Fund | | | 46,888 | — | 46,888 |
| Road Use Tax Fund | | | | | |
| Public Works | Self contained hot patch heater that will warm cold mix asphalt patch during the non-paving season | NR | \$ 18,000 | | \$ 18,000 |
| Subtotal Road Use Tax Fund | | | \$ 18,000 | \$ 18,000 | |
| ENTERPRISE FUNDS | | | | | |
| Parking Fund | | | | | |
| Parking | Advertising costs for communication of the changes from coin only meters to smart meters. | NR | \$ 11,200 | | \$ 11,200 |
| Parking | Annual update to the Downtown Parking Study, includes staff training | R | \$ 6,000 | | \$ 6,000 |
| Subtotal Parking Fund | | | \$ 17,200 | \$ 17,200 | |
| Stormwater Fund | | | | | |
| Parks | Pickup truck for the maintenance of the Bee Branch Creek Greenway. An unfrozen Assistant Horticulturist will be assigned to the Bee Branch Corridor in 2019. This truck would allow for completing numerous maintenance tasks related to the Bee Branch corridor. | NR | \$ 35,000 | | \$ 35,000 |

**SUMMARY OF RECOMMENDED DECISION (IMPROVEMENT) PACKAGES FOR
NON-PROPERTY TAX FUNDS**

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Impact |
|---------------------------------|--|-----|------------------|--------------|------------------|
| Parks | Insurance for pickup truck for the maintenance of the Bee Branch Creek Greenway. An unfrozen Assistant Horticulturist will be assigned to the Bee Branch Corridor in 2019. This truck would allow for completing numerous maintenance tasks related to the Bee Branch corridor. | R | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| Engineering | NASSCO Certification for the Infiltration & Inflow Inspector that was authorized in FY19. | R | \$ 1,950 | \$ 1,950 | \$ 1,950 |
| Engineering | 1 Tablet for engineering department field staff who do not currently have a tablet. The purchase and utilization of tablets will increase work productivity and improve response time to citizen service requests. | NR | \$ 1,050 | \$ 1,050 | \$ 1,050 |
| Engineering | Additional desktop computer for Civil Engineer Intern. Recycled computer is currently used and unreliable. | NR | \$ 2,400 | \$ 2,400 | \$ 2,400 |
| Engineering | Data plan for 1 tablet for engineering department field staff who do not currently have a tablet. The purchase and utilization of tablets will increase work productivity and improve response time to citizen service requests. | R | \$ 480 | \$ 480 | \$ 480 |
| Subtotal Stormwater Fund | | | \$ 42,380 | \$ — | \$ 42,380 |
| Water Fund | | | | | |
| Water | Upgrade the part-time Secretary position to a full-time Confidential Account Clerk position. | R | \$ 34,028 | \$ 34,028 | \$ 34,028 |
| Water | Upgrade the ruggedized cell phones to smartphones for the water distribution crew. Doing so, enables the crews to have access to WebQA and GIS mapping during the response to an emergency improving the time with which it takes to locate isolation valves. | NR | \$ 700 | \$ 700 | \$ 700 |
| Water | Monthly phone plan for the upgrade of ruggedized cell phones to smartphones for the water distribution crew. Doing so, enables the crews to have access to WebQA and GIS mapping during the response to an emergency improving the time with which it takes to locate isolation valves. | R | \$ 672 | \$ 672 | \$ 672 |
| Water | Upgrade the ruggedized cell phones to smartphones for the water meter crew. Doing so, enables the crews to have access to WebQA and GIS mapping during the response to an emergency improving the time with which it takes to locate isolation valves. | NR | \$ 700 | \$ 700 | \$ 700 |
| Water | Monthly phone plan for the upgrade of ruggedized cell phones to smartphones for the water meter crew. Doing so, enables the crews to have access to WebQA and GIS mapping during the response to an emergency improving the time with which it takes to locate isolation valves. | R | \$ 672 | \$ 672 | \$ 672 |
| Water | Replacement of an unsupported Access database currently used for the collection of water treatment process data. HACH WIMS is an industry standard supported software database used to compile, track, and trend data for treatment facilities, and is also used at the WRRC. The quote includes non-recurring costs totaling \$26,980, which includes one time set up costs of 70 hours (est.) for programming services along with 3-days of on-site training, and SCADA interface installation and training to collect up to 10 variables. | NR | \$ 26,980 | \$ 26,980 | \$ 26,980 |

**SUMMARY OF RECOMMENDED DECISION (IMPROVEMENT) PACKAGES FOR
NON-PROPERTY TAX FUNDS**

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Impact |
|----------------------------|--|-----|------------------|--------------|------------------|
| Water | Replacement of an unsupported Access database currently used for the collection of water treatment process data. The recurring cost is for three licensed concurrent users and will reoccur annually. | R | \$ 3,120 | \$ 3,120 | \$ 3,120 |
| Water | Water treatment plant tablet for the purpose of entering water treatment data into new software proposed in the FY20 capital budget. | NR | \$ 950 | \$ 950 | \$ 950 |
| Water | Data plan for Water treatment plant tablet for the purpose of entering water treatment data into new software proposed in the FY20 capital budget. | R | \$ 120 | \$ 120 | \$ 120 |
| Water | Water street valve box cutter. Valve box cutter use is for cutting around valve boxes in street pavement from asphalt over-lay program and other valve boxes that are buried under pavement to raise the valve box flush with street paving to make valve accessible. | NR | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| Water | 6 individual American Water Works Association memberships. AWWA membership will be able to provide membership in Dubuque's local Section for attendance at local and regional AWWA meetings to discuss policy and standards. In addition membership will provide access to training, networking, and community engagement opportunities. | R | \$ 1,380 | \$ 1,380 | \$ 1,380 |
| Subtotal Water Fund | | | \$ 99,322 | \$ — | \$ 99,322 |
| Sanitary Sewer Fund | | | | | |
| Engineering | Additional desktop computer for Civil Engineer Intern. Recycled computer is currently used and unreliable. | NR | \$ 2,400 | \$ 2,400 | \$ 2,400 |
| Engineering | 3 Tablets for engineering department field staff who do not currently have a tablet. The purchase and utilization of tablets will increase work productivity and improve response time to citizen service requests. | NR | \$ 3,150 | \$ 3,150 | \$ 3,150 |
| Engineering | Data plans for 3 tablets for engineering department field staff who do not currently have a tablet. The purchase and utilization of tablets will increase work productivity and improve response time to citizen service requests. | R | \$ 1,440 | \$ 1,440 | \$ 1,440 |
| W&RRC | Spare pump for the Center's Disinfected Effluent Water (DEW)system. The improvement would facilitate faster replacement of one of the systems three (identical) pumps. | NR | \$ 6,950 | \$ 6,950 | \$ 6,950 |
| W&RRC | Exhaust wall to evacuate painting/chemical fumes from the maintenance work space. The improvement allows for additional painting/finishing of components in-house. | NR | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| W&RRC | Carbon fiber repair kit that would provide materials and training to expedite a spot repair to the 42" prestressed concrete cylinder pipe (PCCP) which conveys wastewater from the Terminal Street Valve House to the Water & Resource Recovery Center. | NR | \$ 15,668 | \$ 15,668 | \$ 15,668 |
| W&RRC | Spare pump and a pump rebuild kit for the Lake Eleanor Road Lift Station. The additional pump and rebuild kit would expedite replacement of one of the two existing pumps, allow sufficient time for rebuild of a pump removed from service, and provides a layer of protection in the case of a pump failure. | NR | \$ 9,800 | \$ 9,800 | \$ 9,800 |

**SUMMARY OF RECOMMENDED DECISION (IMPROVEMENT) PACKAGES FOR
NON-PROPERTY TAX FUNDS**

| Department | Description | R/N | ADDL Expense | ADDL Revenue | Net Impact |
|---|---|-----|------------------|--------------|------------------|
| | Subtotal W&RRC Fund | | \$ 42,908 | \$ — | \$ 42,908 |
| Solid Waste Fund | | | | | |
| Public Works | Purchase a tablet to be used by the solid waste field staff to streamline trash-related issues between the solid waste foreman, office staff or other departments. | NR | \$ 950 | \$ 950 | \$ 950 |
| Public Works | Data plan for a tablet to be used by the solid waste field staff to streamline trash-related issues between the solid waste foreman, office staff or other departments. | R | \$ 120 | \$ 120 | \$ 120 |
| Public Works | One rectangular closed top drop off container for to be used for glass recycling collection. | NR | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Public Works | Purchase of an additional 500 -65 gallon wheeled carts to meet the growing demand. | R | \$ 27,000 | \$ 27,000 | \$ 27,000 |
| | Subtotal Solid Waste Fund | | \$ 38,070 | \$ — | \$ 38,070 |
| TOTAL NON-PROPERTY TAX FUND PACKAGES | | | | | |
| TOTAL IMPROVEMENT PACKAGES ALL FUNDS | | | | | |
| \$ 1,961,306 \$ 383,509 \$ 1,577,797 | | | | | |

FULL-TIME EQUIVALENT (FTE) PERSONNEL CHANGES IN RECOMMENDED FY 2020 BUDGET

The Fiscal Year 2020 budget increases the full-time equivalents by 14.48 FTE, decreases part-time equivalents by 5.03 FTE, and increases seasonal equivalents by 0.96 FTE. The changes can be summarized as follows:

| DEPARTMENT | POSITION | FULL-TIME | PART-TIME | SEASONAL |
|--------------------------|---|-----------|-----------|---|
| Airport | Line Service Worker | | 0.52 | Additional three hours added to the morning shift starting at 5:30 a.m. |
| Airport | Line Service Worker | | 0.68 | Required staffing level for custodial services at the Airport |
| Budget | Grant Administrator | -1.00 | | Position moved from Budget to Housing |
| Budget | Budget Director | -1.00 | | Eliminated as part of Budget and Finance consolidation |
| Finance and Budget | Director of Finance and Budget | 1.00 | | Created as part of Budget and Finance consolidation |
| Finance and Budget | Budget Manager | 1.00 | | Created as part of Budget and Finance consolidation |
| Finance and Budget | Finance Manager | 1.00 | | Created as part of Budget and Finance consolidation |
| Budget and Finance | Payroll Accountant | 1.00 | | Upgraded from part-time Payroll Specialist to full-time Payroll Accountant as part of Budget and Finance consolidation |
| City Clerk | Limited Term Clerical Assistant | | 0.50 | Completion of archival projects associated with necessary record retention practices |
| City Manager's Office | Communications Assistant | | -0.75 | Position moved to Public Information Office |
| City Manager's Office | ICMA Management Intern | | -0.60 | Position upgraded from part-time to full-time effective January 1, 2020 |
| City Manager's Office | ICMA Management Intern | 1.00 | | Position upgraded from part-time to full-time effective January 1, 2020 |
| City Manager's Office | Clerical Intern | | 0.25 | Assistance with scanning and other clerical duties |
| Economic Development | Project Coordinator | -1.00 | | Upgraded Project Coordinator to Assistant Economic Development Director |
| Economic Development | Assistant Economic Development Director | 1.00 | | Upgraded Project Coordinator to Assistant Economic Development Director |
| Economic Development | Intern | | 0.25 | Addition to provide assistance to the part-time Account Clerk |
| Emergency Communications | Public Safety Dispatcher | 1.00 | | Additional position to increase weekday, daytime staffing levels to four staff members due to the recent increase in workload due to more calls, increased severity of calls, and additional paperwork. |
| Engineering | Confidential Account Clerk | | -0.75 | Eliminate Stormwater Confidential Account Clerk |
| Engineering | Confidential Account Clerk | | -0.50 | Upgrade part-time Confidential Account Clerk to full-time |
| Engineering | Confidential Account Clerk | 1.00 | | Upgrade part-time Confidential Account Clerk to full-time |
| Engineering | I&I Inspector | | -0.02 | Staffing reduced to level approved |

| DEPARTMENT | POSITION | FULL-TIME | PART-TIME | SEASONAL |
|-----------------|-------------------------------|-----------|-----------|---|
| Engineering | Intern | | 0.25 | Twelve month position to update to the City's current policies and standards related to OSHA compliance and protection of the public during construction projects |
| Engineering | Intern | | -0.25 | Temporary position to finish encroachment permits for the floodwall as required by the Army Corp of Engineers. Expired 6/30/2018. |
| Finance | Finance Director | -1.00 | | Eliminated as part of Budget and Finance consolidation |
| Finance | Assistant Finance Director | -1.00 | | Eliminated as part of Budget and Finance consolidation |
| Finance | Payroll Specialist | | -0.70 | Upgraded to full-time Payroll Accountant as part of Budget and Finance consolidation |
| Finance | Cashier | -1.00 | | Position upgraded to Account Clerk I. OE-05 to OE-06. |
| Finance | Account Clerk I | 1.00 | | Position upgraded to Account Clerk I. OE-05 to OE-06. |
| Fire | Firefighter | 1.00 | | Schedule to add positions for future staffing of additional fire units |
| Health Services | Animal Control Officer | 1.00 | | Increase Animal Control staffing by 11 hours, providing additional coverage and more timely follow-ups on animal control incidents and complaints. |
| Health Services | Animal Control Officer | | -0.72 | Upgrade part-time Animal Control Officer to full-time |
| Housing | Lead Paint Assistant | 0.62 | | New Lead Paint Hazard Reduction grant received and position reinstated |
| Housing | Lead Paint Inspector | 1.24 | | New Lead Paint Hazard Reduction grant received and positions reinstated |
| Housing | Lead Paint Program Supervisor | 0.37 | | New Lead Paint Hazard Reduction grant received and position reinstated |
| Housing | Resiliency Coordinator | -0.75 | | Duties split between Resiliency Coordinator and Lead Paint Program Supervisor |
| Housing | Grant Administrator | 1.00 | | Position moved from Budget to Housing |
| Housing | Secretary | -1.00 | | Position upgraded to Housing Financial Specialist. Increase from GE-25 to GE-28. |
| Housing | Housing Financial Specialist | 1.00 | | Position upgraded to Housing Financial Specialist. Increase from GE-25 to GE-28. |
| Housing | Rehabilitation Specialist | -1.00 | | Position upgraded to Housing Financial Specialist. Increase from GE-27 to GE-28. |
| Housing | Housing Financial Specialist | 1.00 | | Position upgraded to Housing Financial Specialist. Increase from GE-27 to GE-28. |
| Housing | Circles Coordinator | -1.00 | | Position eliminated and Family Self-Sufficiency Coordinator position created. GE-29 to GE-27. |

| DEPARTMENT | POSITION | FULL-TIME | PART-TIME | SEASONAL |
|--|-------------------------------------|-----------|-----------|---|
| Housing | Family Self-Sufficiency Coordinator | 1.00 | | Position replaces Circles Coordinator position. GE-29 to GE-27. |
| Housing | Circles Coach | -1.00 | | Position eliminated and replaced with Assisted Housing Specialist position. NA-52 to GE-27. |
| Housing | Assisted Housing Specialist | 1.00 | | Position replaces Circles Coach position. NA-52 to GE-27. |
| Legal Services | Civil Rights Specialist | 1.00 | | New position to accept, review, and investigate complaints of discrimination in employment, public accommodations, housing, credit, education, and other areas within the city organization and community at-large and perform both internal and community education activities related to civil rights |
| Library | Library Aide | | 0.56 | Move from Library Assistant. Increase from GE-25 to GE-30. |
| Library | Library Assistant | | -0.56 | Moved to Library Aide. Increase from GE-25 to GE-30. |
| Parks | Secretary | | -0.25 | Move part-time Secretary from Parks to Multicultural Family Center |
| Parks | Seasonal Laborer | | 0.05 | Maintenance of Veterans Memorial Project on Chaplain Schmitt Island fully reimbursed by Dubuque Racing Association |
| Police | School Resource Officer | 1.00 | | Expansion of School Resource Officer Program adding 3 SRO officers over 3 years. Reimbursed 50% by DCSD |
| Public Information Office (Geographic Information Systems) | Applications Specialist | 0.50 | | Additional position added January 1, 2019 to complete requested maps/ data from departments and assist with outcome based performance measures |
| Public Information Office | Communications Specialist | | -0.37 | Part-time position upgraded to full-time effective January 1, 2020 |
| Public Information Office | Communications Specialist | 0.50 | | Part-time position upgraded to full-time effective January 1, 2020 |
| Public Information Office | Communications Assistant | | 0.75 | Position moved from City Manager's Office to Public Information Office |
| Recreation - Multicultural Family Center | Secretary | | 0.25 | Move part-time Secretary from Parks to Multicultural Family Center |
| Recreation - Multicultural Family Center | Receptionist | | 0.48 | Multicultural Family Center receptionist added from 5 p.m. to 8:15 p.m. on weekdays and on Saturdays from 9 a.m. to noon |
| Recreation - Multicultural Family Center | Field Supervisor Seasonal | | 0.16 | Multicultural Family Center staffing on Saturdays and Sundays for rentals |
| Recreation | Field Supervisor Seasonal | | 0.07 | Staff for Miracle League Field programming. Effective May 1, 2020. |
| Recreation | Recreational Leader | | 0.07 | Staff for Miracle League Field programming. Effective May 1, 2020. |
| Recreation | Recreational Leader | | -0.09 | Staffing reduced to level required |

| DEPARTMENT | POSITION | FULL-TIME | PART-TIME | SEASONAL | |
|----------------------------------|----------------------------|-----------|-----------|----------|---|
| Recreation | Field Supervisor Seasonal | | 0.08 | | Staff for new Therapeutic Recreation summer program at Veterans Memorial Park developed specifically for youth with various special needs. Effective May 1, 2020. |
| Recreation | Recreational Leader | | 0.26 | | Staff for new Therapeutic Recreation summer program at Veterans Memorial Park developed specifically for youth with various special needs. Effective May 1, 2020. |
| Recreation | Field Supervisor Seasonal | | 0.08 | | Community Development Block grant funds for staffing level required |
| Recreation | Pre-School Instructor | | 0.10 | | Community Development Block grant funds for staffing level required |
| Recreation | Snack Bar Manager | | -0.07 | | McAleece Concessions reduced to staffing required |
| Recreation | Concession Worker | | -0.02 | | McAleece Concessions reduced to staffing level required |
| Recreation | Dock Worker | | -0.09 | | Port of Dubuque Marina reduced to staffing level required |
| Recreation | Cashier | | -0.14 | | Port of Dubuque Marina reduced to staffing level required |
| Transportation Services | Bus Operators | 3.00 | | | Approved 10/15/18. 3 part-time health care eligible positions eliminated 12/31/18 and replaced with 3 full-time positions. |
| Transportation Services | PT Bus Operators | | -3.23 | | Replaced 3 health care eligible part-time bus operator positions with 3 full-time bus operator positions. Approved 10/15/18, effective 12/31/18. |
| Transportation Services | PT Bus Operators | | 0.18 | | Staffing required for early morning express commuter service to Dubuque Industrial Center West |
| Water | Confidential Account Clerk | 1.00 | | | Upgraded part-time Secretary to full-time Confidential Account Clerk. |
| Water | Secretary | | -0.50 | | Upgraded part-time Secretary to full-time Confidential Account Clerk. |
| TOTAL FTE CHANGES | | | | | 10.41 |
| TOTAL F.T.E.s FOR FY 2020 | | | | | Total FTE for FY 2020 |
| | | | | | 709.09 |

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2019

| DEPARTMENT/ DIVISION | 1981 NUMBER | 36-YEAR HIGH FISCAL YR | NUMBER | 36-YEAR LOW FISCAL YR | NUMBER | 2018 NUMBER | 2019 NUMBER | 2020 NUMBER | NOTES |
|---------------------------------------|----------------|---|--------|---------------------------------------|--------|----------------|----------------|----------------|--|
| Police Department | 90 | 2020 | 118 | 1985-1990 | 82 | 116.00 | 117.00 | 118.00 | In 2019, Eliminated a Corporal position and added a Captain and an Officer. FY 2020 added 1 SRO. |
| Emergency Comm | 0 | 2020 | 15 | 1985-1991 | 8 | 14.00 | 14.00 | 15.00 | Part of Police & Fire Depts. in 1981. Added 2 Dispatchers in 2009. 1 Dispatcher added 2017 & 2020. |
| Fire Department | 94 | 1981-1987 | 94 | 1988-1990 | 88.5 | 90.00 | 90.00 | 91.00 | 1 Firefighter added FY 2019. |
| Human Rights | 3 | 1981; 1986 1990-1997; 2006*; 2013-2019 | 5 | 1982-1985; 1988-1989; 1998-2005 | 2 | 5.00 | 5.00 | 5.00 | Training and Workforce Development Coordinator shifted from City Manager's Office 2012. Community Relations Coordinator added 2013. |
| Building Safety | 12 | 1981; 2016-2018 | 12 | 1985-1988 | 6 | 12.00 | 11.00 | 11.00 | Custodians added FT 2015. Inspector II Eliminated 2019 |
| Health Services | 9.5 | 1981 | 9.5 | 1989-2019 | 4 | 4.00 | 4.00 | 5.00 | Included School Nursing Program in 1981. FT Animal Control Officer added FY20. |
| Park Division | 27.2 | 1981 | 27.2 | 1996-2001 | 20.92 | 22.50 | 22.50 | 22.50 | Added Assist. Gardener 2012. Eliminated FT Park Ranger 2017. |
| Civic Center | 13.75 | 1981 | 13.75 | 2005-2019 | 0.15 | 0.15 | 0.15 | 0.15 | Changed to private mgmt. 7/1/04. Employees to new firm. |
| Recreation Division | 13 | 1981 | 13 | 1991; 2007*-2009 | 7.93 | 11.93 | 11.93 | 11.93 | *Golf- FT to PT; AmeriCorps Director shifted from Housing 2012; Facilities Supervisor 2015; MFC Assist. Dir. FT in 2016. |
| Library | 20 | 1981 | 20 | 1,989 | 14 | 19.00 | 19.00 | 19.00 | Library Aide Changed to FT 2013 |
| Airport | 8 | 2003 | 14 | 1983-1994 | 7 | 12.00 | 12.00 | 12.00 | |
| Transportation Services | 44 | 1981-1982 | 44 | 2010-2011 | 6 | 14.00 | 20.00 | 23.00 | Transit Management changed to City Employees 2016. 1 Transit Dispatcher added 2018. Parking Division merged with Transit Division in 2019 to form the Transportation Services Department. 3 Bus Operators added in FY 2019. |
| Engineering | 22 | 2016-2017 | 30 | 1983; 1985-1987 | 18 | 26.06 | 26.00 | 27 | 2 FT I&I Inspectors added FY13 and removed FY18. Temporary Engineering Technician added FY16 & removed FY18/19. Eliminated Environmental Engineer FY18. Confidential Account Clerk FY19. |
| Water Department | 32 | 1981-1982 | 32 | 1999-2009 | 23 | 25.00 | 24.00 | 25.00 | Secretary changed to part-time 2016. Eliminated Plant Manager position in 2019. Confidential Account Clerk in 2020. |
| Water & Resource Rec | 37 | 1981-1982 | 37 | 2019 | 14.5 | 17.00 | 15.00 | 15.00 | (2) Plant Operators eliminated and Environmental Coordinator added 2016. Assistant Manager, Operator II, and Operator IV position removed in FY 2019. |
| Public Works | 1 | 1990-1991 | 2 | 1993-2001 | — | — | — | — | |
| Public Works | 89 | 1981 | 89 | 1990 | 73 | 86.42 | 87.42 | 87.42 | Utility Worker Apprentice added in FY 2019 |
| Parking Division | 9.8 | 2002-2003 | 11.5 | 2019 | — | 7.00 | — | — | Eliminated Laborer 2017. Eliminated Laborer 2018. Parking division merged with Transit to become the Transportation Services Department in 2019. |
| Community/ Economic Development | 7 | 1981 | 7 | 2016-2017 | 2 | 3.00 | 3.00 | 3.00 | Assist. Director, Economic Development Coordinator and Confidential Clerk eliminated and Project Coordinator added in 2016. Arts & Cultural Coordinator FT in 2018. Project Coordinator eliminated and Assist Director added in FY 2020. |

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2019

| DEPARTMENT/ DIVISION | 1981 NUMBER | 36-YEAR HIGH FISCAL YR | NUMBER | 36-YEAR LOW FISCAL YR | NUMBER | 2018 NUMBER | 2019 NUMBER | 2020 NUMBER | NOTES |
|-------------------------|----------------|------------------------------|---------------|-----------------------------|--------------|----------------|----------------|----------------|---|
| Housing Services | 12.5 | 2014 | 27 | 1984-1985 | 10.5 | 25.00 | 23.52 | 26.00 | (4) Lead Paint positions added in 2017 due to receiving grant and removed in October 2018, 3.75 Lead positions added 2020. HUD Resiliency Coordinator added 2017, .75 removed FY20. Assistant Housing Supervisor position eliminated 2018. Added Assisted Housing Coordinator and Eliminated an Assistant Housing Specialist in 2019. Grant administrator moved to Housing from Budget. |
| Planning Services | 4 | 2006*-2019 | 8 | 1985-1987 | 2.5 | 8.00 | 8.00 | 8.00 | *PT Asst Planner to FT |
| City Manager's Office | 11 | 2019 | 17.5 | 1993 | 7.6 | 17.00 | 17.50 | 16.50 | Communications Specialist for Bee Branch Watershed 2015. Grant Administrator added 2018. GIS Specialist added January 2019. Budget and Finance consolidated FY 2020. Grant Administrator moved to Housing FY 2019. Communications Specialist full-time. ICMA Management Intern Full-Time FY 2020. |
| City Clerk's Office | 3 | 1981-2019 | 3 | 1981-2019 | 3 | 3.00 | 3.00 | 3.00 | |
| Finance and Budget | — | 2020 | 17 | 2020 | 17 | — | — | 17.00 | Finance and Budget consolidated in FY 2020. |
| Finance Department | 20.5 | 1981-1989 | 20.5 | 1997*-2011, 2019 | 14 | 15.00 | 14.00 | — | *Meter Reading Outsourced/Cashier changed to FT 2015. Water Meter Inspector moved to Water Department in 2019. Budget and Finance consolidated FY2020. |
| Legal Department | 2 | 2020 | 5 | 1986 | 1 | 4.00 | 4.00 | 5.00 | FT City Attorney moved to PT Senior Counsel. FT Assistant City Attorney promoted to City Attorney. Civil Rights Specialist added FY 2020. |
| Information Services | 2.5 | 2014-2019 | 8 | 1981 | 2.5 | 8.00 | 8.00 | 8.00 | Help Desk Position added 2013. |
| Cable TV | 0 | 1991; 1993 | 4 | 1981 | — | 2.00 | 2.00 | 2.00 | |
| City Hall Maintenance | 1 | 1981-1982 | 1 | 1983-2001* | — | — | — | — | *Outsourced (brought back in FY 2006 with PT employees) |
| | 588.75 | 1981 | 588.25 | 1989 | 495.8 | 567.06 | 562.02 | 576.5 | 2.1% Reduction 1981-2020 |