

# City of Dubuque 2020 Adopted Budget

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Jennifer Larson, Budget Director



# Budget Roles & Responsibilities

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Budget shared responsibility:

City Council

City Manager

Budget Office

Finance

Department/Division Managers

# Mission of a Budget

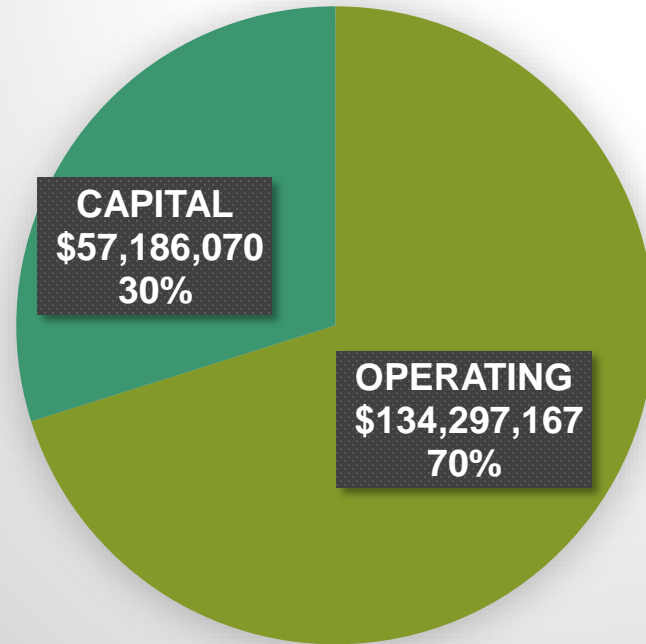
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The mission of the budget process is to help decision makers make informed choices for the provision of services and capital assets and to promote stakeholder participation in the decision process.



# City of Dubuque

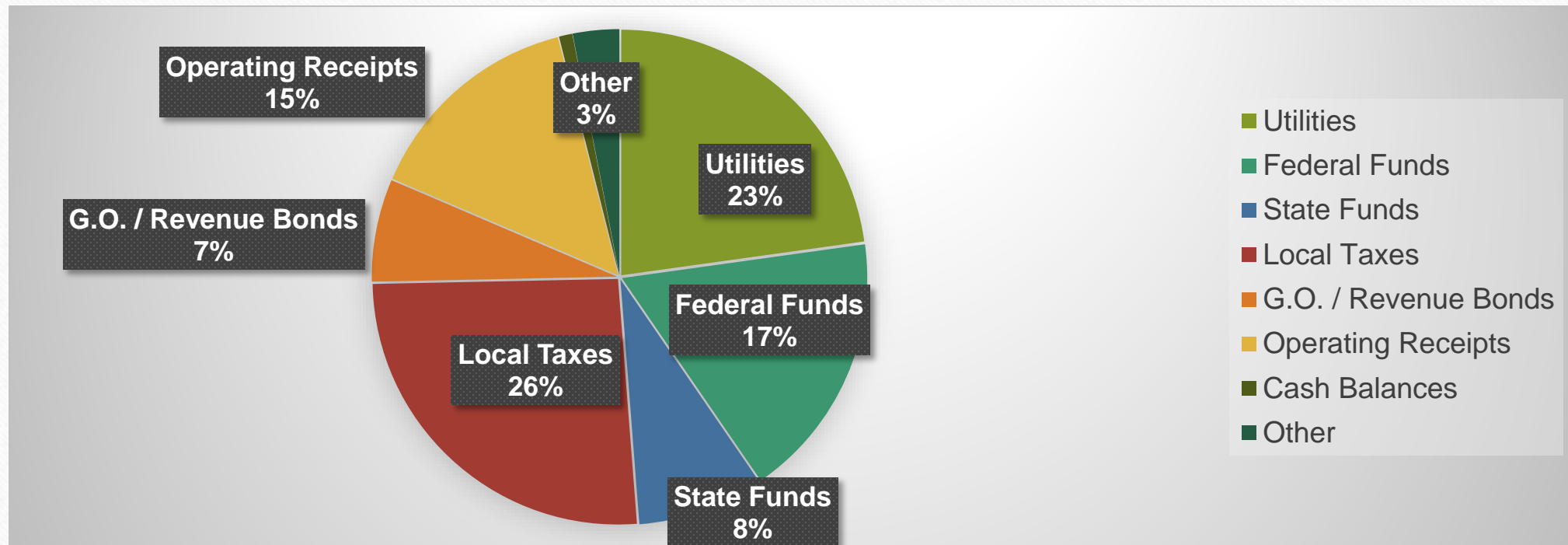
## FY2020 Adopted Budget \$191,483,237



■ OPERATING  
■ CAPITAL

# City of Dubuque Fiscal Year 2020 Budget

## Where Does the Money Come From?

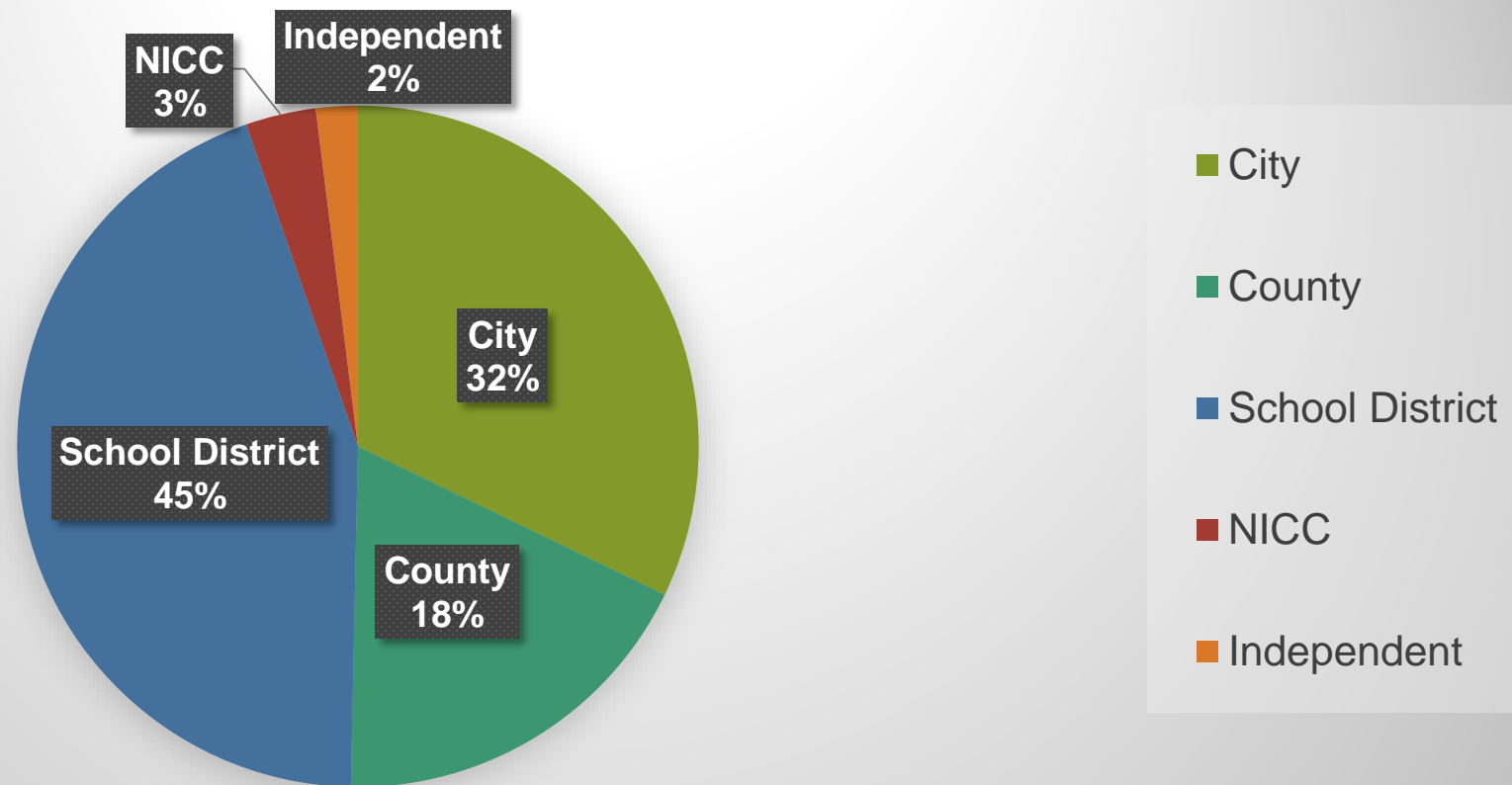




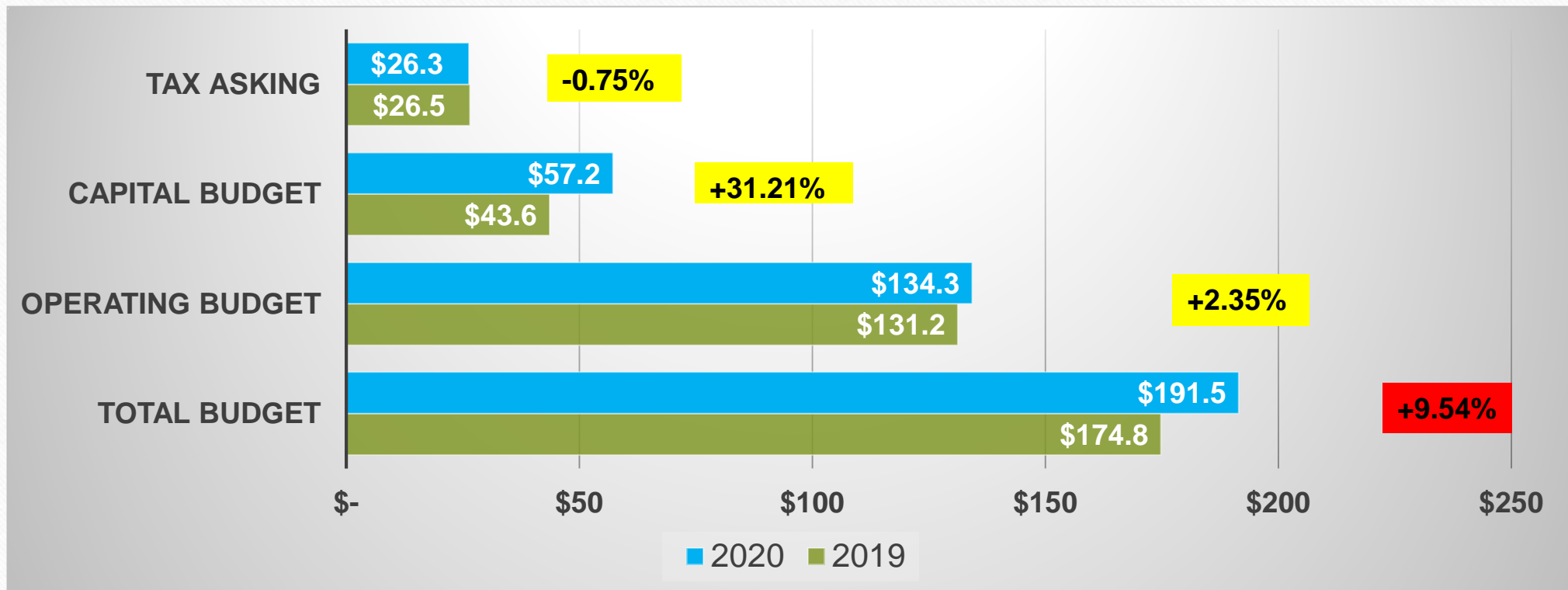
# City of Dubuque

## Where Do Your Property Taxes Go?

Property Tax Split (FY2018 –FY2019)



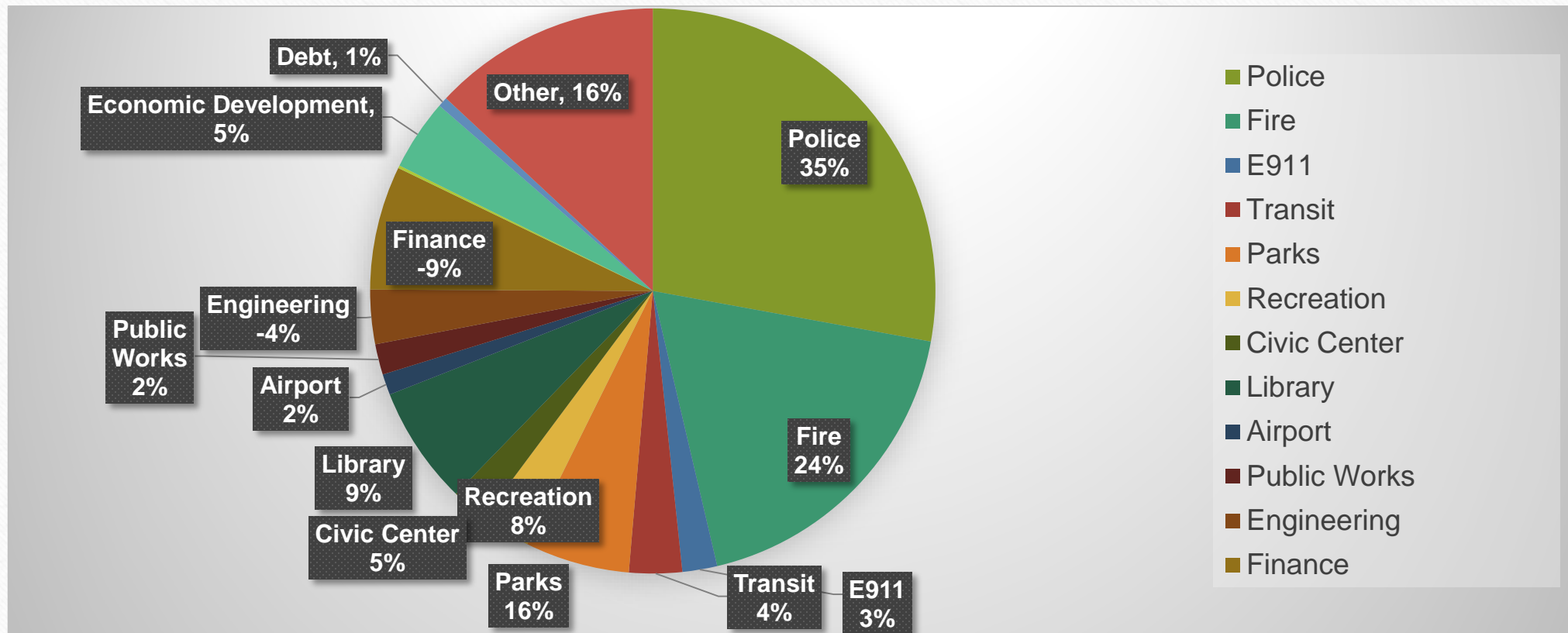
# City of Dubuque Budget FY2020 Versus FY2019 (in millions)





# City of Dubuque Fiscal Year 2020 Budget

## How Is Your City Share of Property Taxes Distributed?





# City of Dubuque Fiscal Year 2020 Budget

## City Tax Rate per \$1,000 of Assessed Value

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Fiscal Year 2020	\$10.33144	-2.43% less than FY 2019
Fiscal Year 2019	\$10.58844	

# City of Dubuque Fiscal Year 2020 Budget Impact on Property Owners

(City Taxes Only)

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Property Class	Average % Increase	Average \$ Increase
Residential	+0.00%	+\$0.00
Commercial	-1.48%	-\$48.53
Industrial	-1.79%	-\$87.16
Multi-Residential	-7.07%	-\$132.29



# City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Council Bluffs	\$18.26
10	Des Moines*	\$18.15
9	Waterloo	\$17.45
8	Davenport	\$16.78
7	Sioux City	\$16.07
6	Iowa City	\$15.83
5	Cedar Rapids	\$15.44
4	West Des Moines*	\$12.57
3	Ankeny*	\$11.39
<b>2</b>	<b>Dubuque</b>	<b>\$10.33</b>
1	Ames	\$10.03
	AVERAGE w/o Dubuque	\$15.20

\*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 47.11% higher than Dubuque.**

# City of Dubuque Fiscal Year 2020 Budget Adopted Fee Adjustments

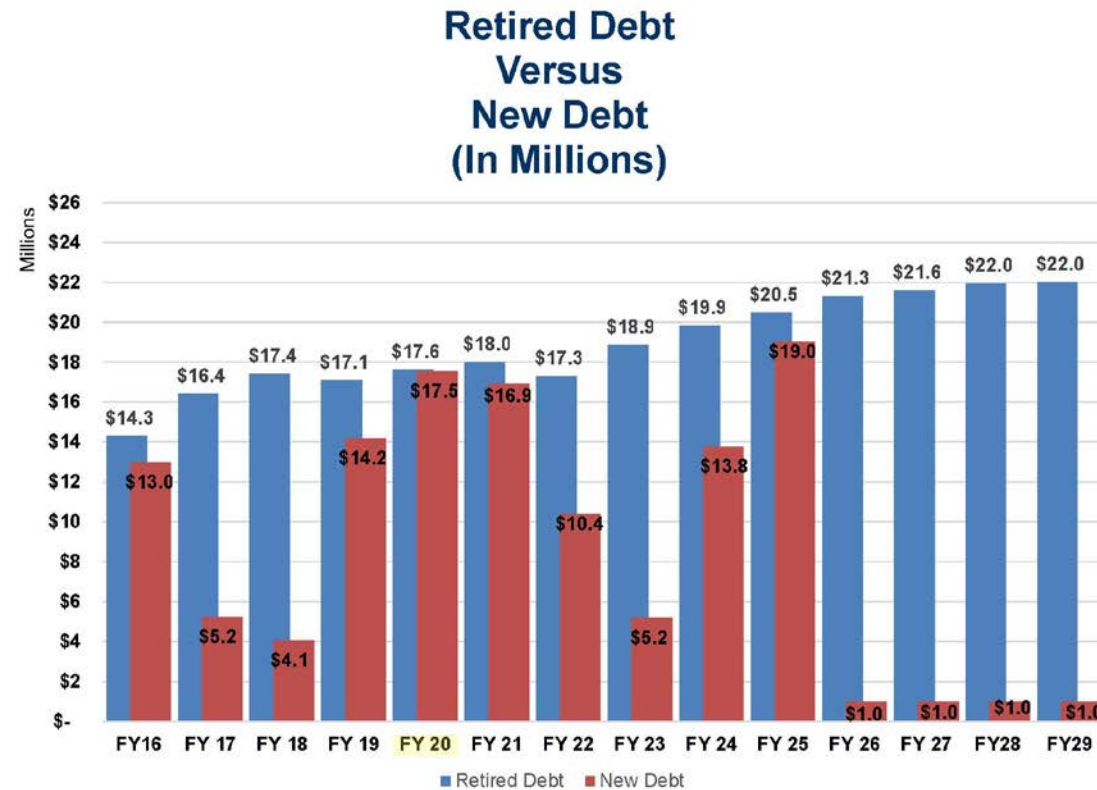
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Utility	% Fee Increase	Average Monthly \$ Increase	Average Monthly Bill
Sanitary Sewer	+4.5%	+\$1.82	\$42.24
Water	+5.0%	+\$1.46	\$30.74
Stormwater	+6.75%	+\$0.53	\$8.29
Solid Waste	+1.63%	+\$0.25	\$15.61



# City of Dubuque Fiscal Year 2020 Budget

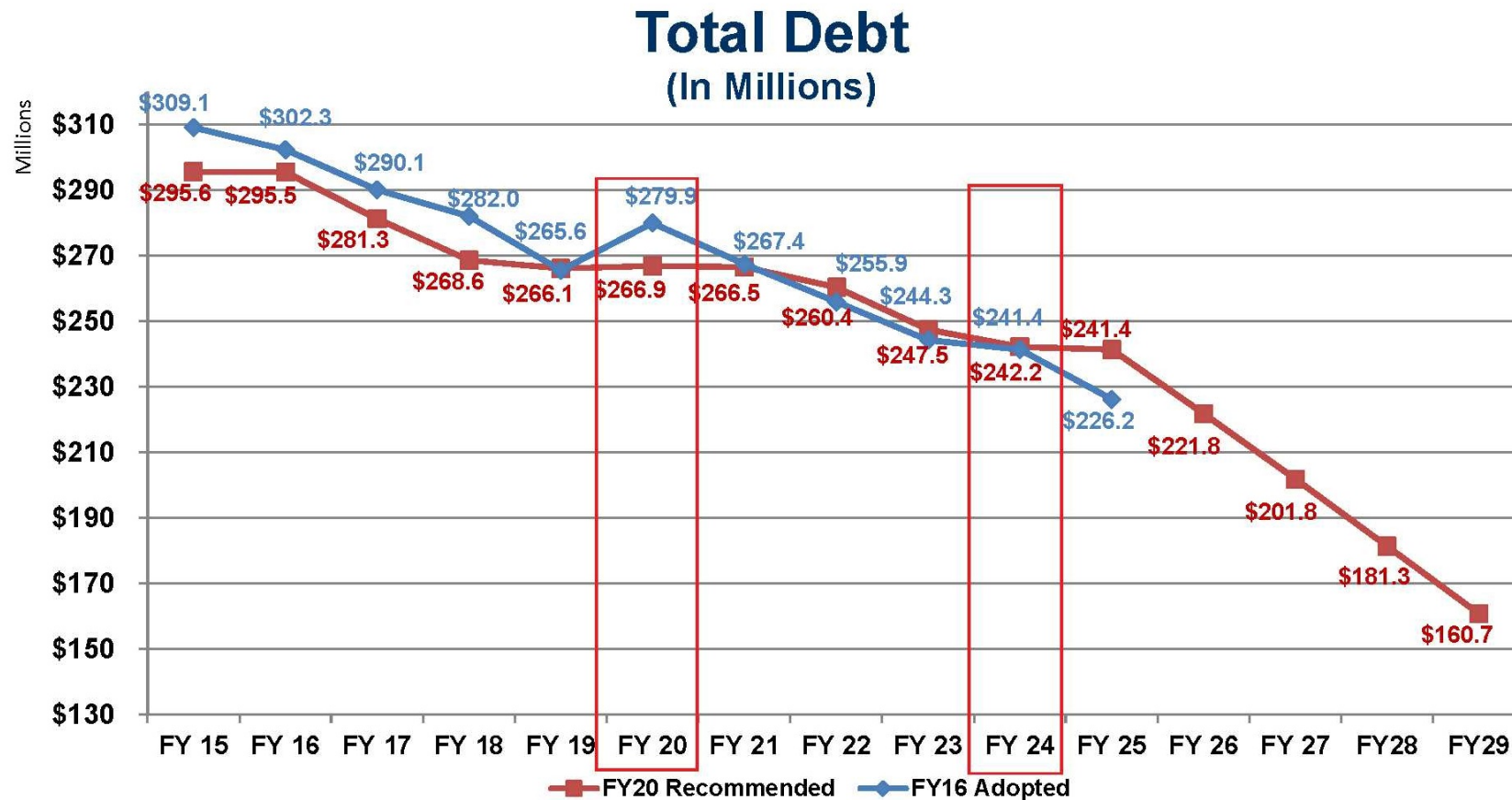
## Retired Debt Versus New Debt (in millions)



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

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

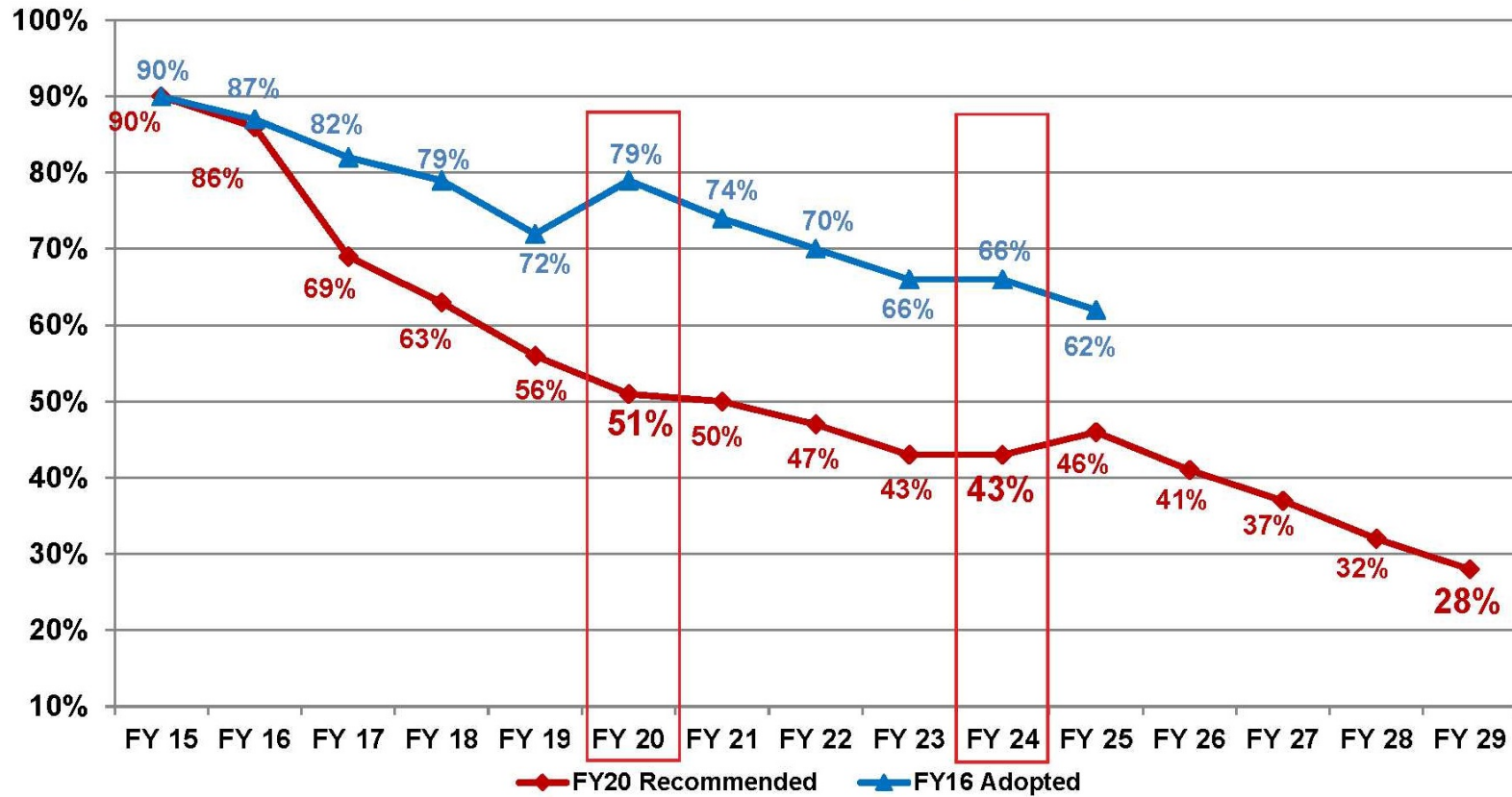
# City of Dubuque Fiscal Year 2020 Budget





# City of Dubuque Fiscal Year 2020 Budget

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



# 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	\$577,394,243	\$393,570,000	68.16%
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	<b>Dubuque (FY20)</b>	<b>\$227,661,474</b>	<b>\$116,425,803</b>	<b>51.14%</b>
	<b>Dubuque (FY24)</b>	<b>\$246,428,101</b>	<b>\$105,406,783</b>	<b>42.77%</b>
3	Ames	\$209,227,522	\$65,480,000	31.30%
2	Council Bluffs	\$241,950,558	\$68,725,096	28.40%
	<b>Dubuque (FY29)</b>	<b>\$272,076,536</b>	<b>\$76,004,423</b>	<b>27.93%</b>
1	Iowa City	\$274,723,837	\$66,945,000	24.37%



# City of Dubuque Fiscal Year 2020 Budget

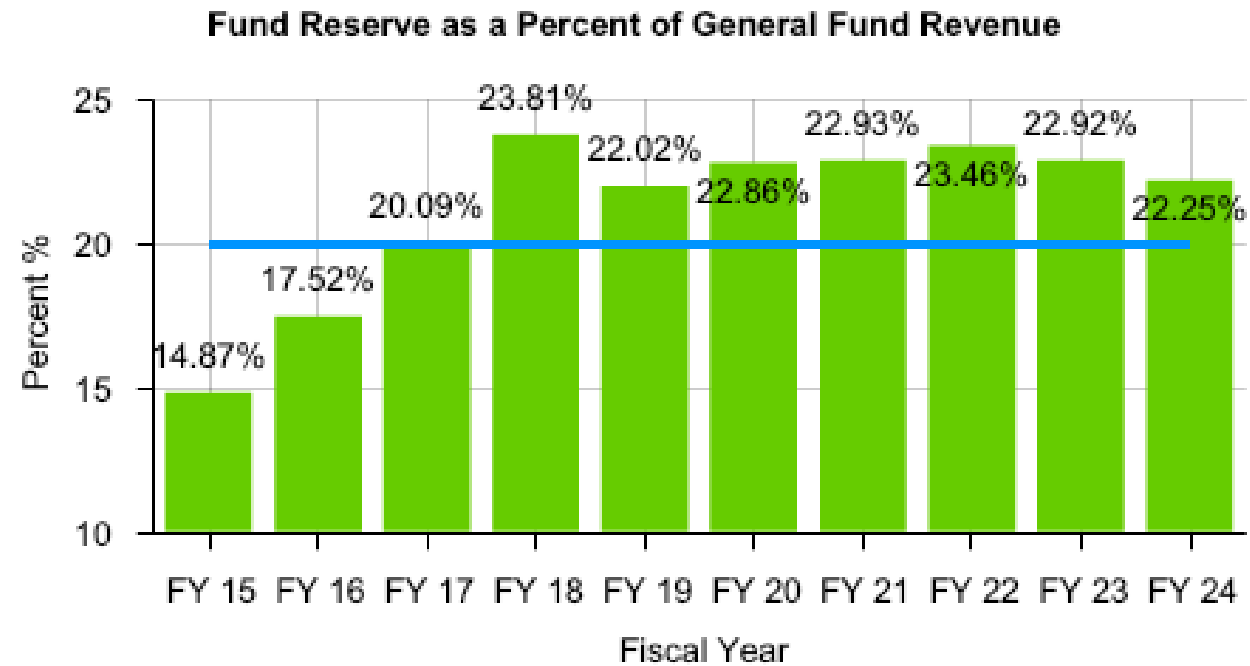
## General Fund Reserve

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Contribution	\$1,050,000	\$1,700,000	\$1,000,000	\$100,000	\$100,000	\$100,000	\$100,000
Spendable General Fund Cash Reserve	\$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%

# Fund Reserve as a Percent of General Fund Revenue





# City of Dubuque

## FY 2020 Finance/Budget Consolidation

Position	FTE Change
Director of Finance & Budget*	+1.00
Budget Director	-1.00
Budget Manager*	+1.00
Finance Director	-1.00
Finance Manager*	+1.00
Assistant Finance Director	-1.00
Payroll Accountant (Full-Time)*	+1.00
Payroll Specialist (Part-Time)	-0.70
Total FTE Change	+0.30

# City of Dubuque

## FY 2020 Change in Full-Time Positions

Position	Funding	Type	FTE
Finance/Budget Consolidation	General Fund	Full-Time	+1.00
Management Intern (ICMA Fellows)	General Fund	Full-Time	+1.00
E911 Public Safety Dispatcher	General Fund	Full-Time	+1.00
Firefighter	General Fund	Full-Time	+1.00
Animal Control Officer	General Fund	Full-Time	+1.00
Civil Rights Specialist	General Fund	Full-Time	+1.00
Engineering Confidential Account Clerk	General Fund	Full-Time	+1.00
Police School Resource Officer	General Fund	Full-Time	+1.00
GIS Applications Specialist	General Fund	Full-Time	+0.50



# City of Dubuque

## FY 2020 Change in Full-Time Positions

Position	Funding	Type	FTE
Bus Operators	General Fund	Full-Time	+3.00
Water Confidential Account Clerk	Water	Full-Time	+1.00
Communications Specialist	Cable TV	Full-Time	+0.50
Housing Inspector	General Fund	Full-Time	+1.00
Lead Paint Assistant	Lead Grant	Full-Time	+0.62
Lead Paint Inspector	Lead Grant	Full-Time	+1.24
Lead Paint Program Supervisor	Lead Grant	Full-Time	+0.37
Resiliency Coordinator	General Fund	Full-Time	-0.75
Net Change Full-Time Positions			+15.48

# City of Dubuque

## FY 2020 Change in Part-Time Positions

Position	Funding	Type	FTE
Airport Line Service Worker	General Fund	Part-Time	+1.20
ICMA Management Intern	General Fund	Part-Time	-0.60
CMO Clerical Intern	General Fund	Part-Time	+0.25
Economic Development Intern	General Fund	Part-Time	+0.25
Engineering Confidential Account Clerk	Stormwater	Part-Time	-1.25
Engineering I&I Inspector	Stormwater	Part-Time	-0.02
Finance Payroll Specialist	General Fund	Part-Time	-0.70
Animal Control Officer	General Fund	Part-Time	-0.72
Public Info Communications Assistant	Cable TV	Part-Time	-0.37



# City of Dubuque

## FY 2020 Change in Part-Time Positions

Position	Funding	Type	FTE
MFC Receptionist	General Fund	Part-Time	+0.48
Bus Operators	General Fund	Part-Time	-3.05
Water Secretary	General Fund	Part-Time	-0.50
Net Change Part-Time Positions			-5.03

# City of Dubuque

## FY 2020 Change in Seasonal Positions

Position	Funding	Type	FTE
City Clerk Clerical Assistant	General Fund	Seasonal	+0.50
Parks Seasonal Laborer	General Fund	Seasonal	+0.05
Recreation Field Supervisor	General Fund	Seasonal	+0.39
Recreational Leader	General Fund	Seasonal	+0.24
Pre-School Instructor	General Fund	Seasonal	+0.10
Snack Bar Manager	General Fund	Seasonal	-0.07
Concession Worker	General Fund	Seasonal	-0.02
Dock Worker/Cashier	General Fund	Seasonal	-0.23
Net Change Seasonal Positions			+0.96



# Change in Full Time Equivalents

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<b>Fiscal Year</b>	<b>Full-Time</b>	<b>Part-Time</b>	<b>Seasonal</b>	<b>Total</b>
2020	577.50	75.15	57.44	710.09
2019	562.02	80.18	56.48	698.68
<b>Change in FTEs</b>	<b>+15.48</b>	<b>-5.03</b>	<b>+0.96</b>	<b>+11.41</b>

# City of Dubuque Fiscal Year 2020 Budget FY20 Wage Increase

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- 1.5% Wage Increase for Bargaining Units and General Employee Wage Plan



# City of Dubuque Fiscal Year 2020 Budget

## Parental Leave – Effective 3/8/19

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- Applies to Full-Time Non-Bargaining Unit Employees
- Paid Time Away for Birth or Adoption of Child Under 18 Years Old
- 12 Weeks regular pay + benefits
- If both parents are eligible employees, each will receive the benefit
- Must be used within 12 months following birth or adoption
- Can be taken intermittently
- Must be tracked by Departments (similar to family sick leave)

# City of Dubuque Fiscal Year 2020 Budget

## 50% Sick Leave – Effective 7/1/19

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- Applies to Full-Time Non-Bargaining Unit Employees
- Employees Over Sick Leave Cap – Computed Each Pay Period
- Convert 50% of Sick Leave Over Cap to Vacation or Paid Out
- Method Determined by Department Manager
- Must Be Tracked at Department Level
- Finance Will Provide Recurring Monthly Reports/Template for Departments to determine payout/accrual



# Budget Documents

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- [www.CityofDubuque.org/Budget](http://www.CityofDubuque.org/Budget)