

CITY of DUBUQUE, IOWA

RESIDENT'S GUIDE

to the

RECOMMENDED

FISCAL YEAR 2021 Budget

CITY COUNCIL

Roy D. Buol, Mayor

Ric W. Jones

David T. Resnick

Brett M. Shaw

Laura J. Roussell

Danny C. Sprank

Brad M. Cavanagh

ADMINISTRATIVE STAFF

Michael C. Van Milligen

City Manager

Crenna M. Brumwell

City Attorney

Kevin S. Firnstahl

City Clerk

Cori L. Burbach

Assistant City Manager

Teri H. Goodmann

Assistant City Manager

Jennifer M. Larson

Director of Finance & Budget

Rachel J. Kilburg

Budget & Financial Analyst

Elena M. Fox

Budget & Financial Analyst

Kayla A. Morrison

Budget & Financial Analyst

Juanita A. Hilkin

Office Manager

Stephanie A. Valentine

Secretary

Ella M. Lahey

Confidential Account Clerk

Randy W. Gehl

Public Information Officer

Kristin R. Hill

Communications Specialist

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DUBUQUE CITY COUNCIL

CONTACT INFORMATION



MAYOR

Roy D. Buol

2640 Becker Court
Dubuque, Iowa 52001
Phone: (563) 690-6502
rdbuol@cityofdubuque.org
Term Expires: Dec. 31, 2021



AT-LARGE

Ric W. Jones

1270 Dunlieth Court
Dubuque, Iowa 52003
Phone: (563) 690-6503
rjones@cityofdubuque.org
Term Expires: Dec. 31, 2021



AT-LARGE

David T. Resnick

375 Alpine Street
Dubuque, Iowa 52001
Phone: (563) 690-6504
dresnick@cityofdubuque.org
Term Expires: Dec. 31, 2023



FIRST WARD

Brett M. Shaw

995 Richards Road
Dubuque, Iowa 52003
Phone: (563) 690-6505
bshaw@cityofdubuque.org
Term Expires: Dec. 31, 2021



SECOND WARD

Laura J. Roussell

3224 Bittersweet Lane
Dubuque, Iowa 52001
Phone: (563) 690-6506
lroussell@cityofdubuque.org
Term Expires: Dec. 31, 2023



THIRD WARD

Danny C. Sprank

2473 Jackson Street
Dubuque, Iowa 52001
Phone: (563) 690-6507
dsprank@cityofdubuque.org
Term Expires: Dec. 31, 2021

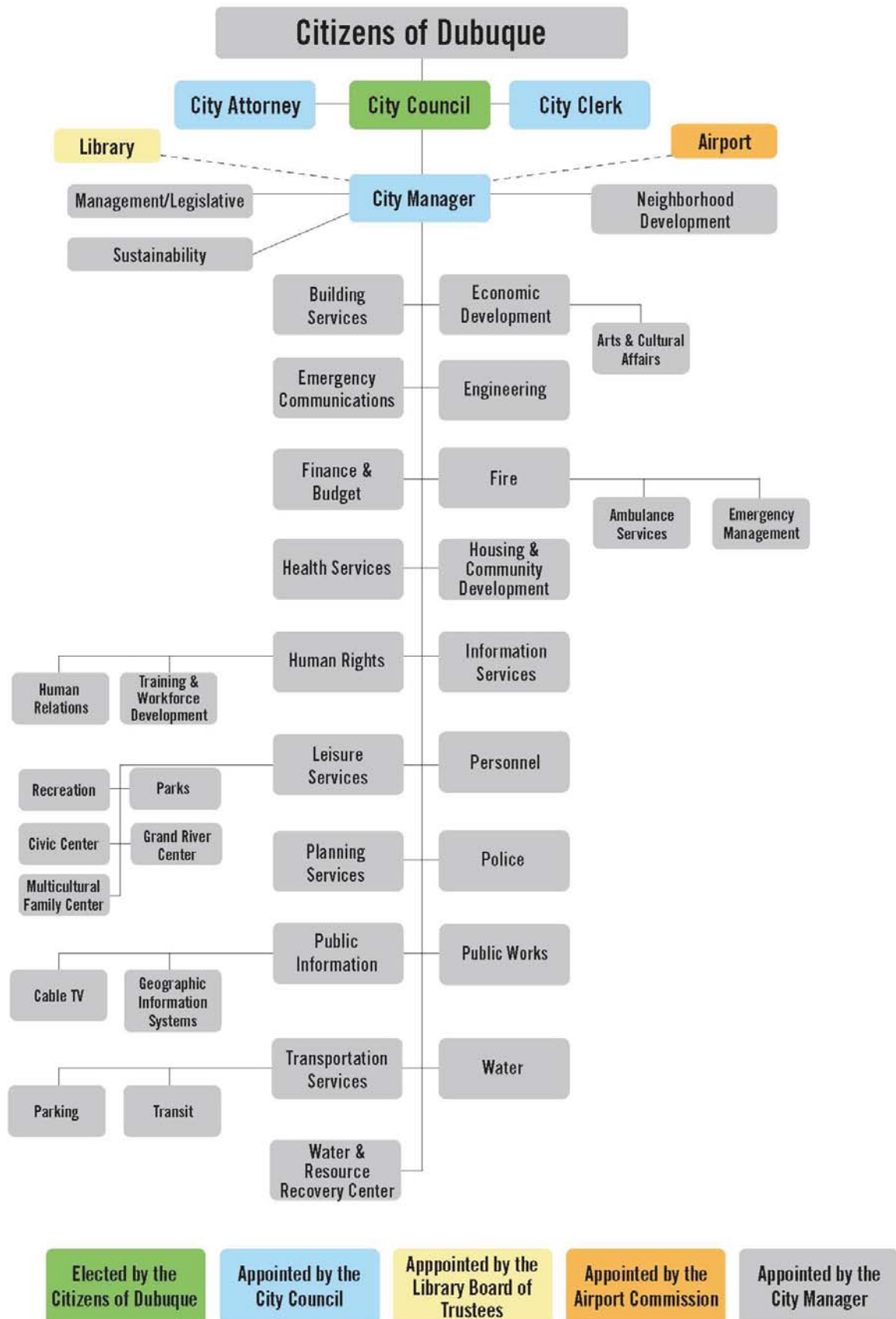


FOURTH WARD

Brad M. Cavanagh

565 Fenelon Place
Dubuque, Iowa 52001
Phone: (563) 690-6508
bcavanagh@cityofdubuque.org
Term Expires: Dec. 31, 2023

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MEET THE DEPARTMENT MANAGERS

THE CITY OF
DUBUQUE
Masterpiece on the Mississippi



Gina Bell
Sustainable Communities
Coordinator
563.589.6038
gbell@cityofdubuque.org



Denise Blakeley Ihrig
Water Department Manager
563.589.4291
dihrig@cityofdubuque.org



Crenna Brumwell
City Attorney
563.583.4113
cbrumwel@cityofdubuque.org



Cori Burbach
Assistant City Manager
563.589.4110
cburbach@cityofdubuque.org



Laura Carstens
Planning Services Manager
563.589.4210
lcarsten@cityofdubuque.org



Jill Connors
Economic Development
Director
563.589.4213
jloanna@cityofdubuque.org



Mary Rose Corrigan
Public Health Specialist
563.589.4181
mcorrigan@cityofdubuque.org



Mark Dalsing
Police Chief
563.589.4410
mdalsing@cityofdubuque.org



Todd Dalsing
Airport Director
563.589.4127
tdalsing@cityofdubuque.org



Kevin Firnstahl
City Clerk
563.589.4100
kfinsta@cityofdubuque.org



Randy Gehl
Public Information Officer
563.589.4151
rgehl@cityofdubuque.org



Teri Goodman
Assistant City Manager
563.589.4110
tgoodman@cityofdubuque.org



Susan Henricks
Library Director
563.589.4225
shenricks@dubuque.lib.is.us



David Johnson
Building Services Manager
563.589.4150
djohnson@cityofdubuque.org



John Klostermann
Public Works Director
563.589.4250
jkloster@cityofdubuque.org



Chris Kohlmann
Information Services Manager
563.589.4280
ckohlman@cityofdubuque.org



Jennifer Larson
Director of Budget & Finance
563.589.4398
jlarsen@cityofdubuque.org



Kelly Larson
Human Rights Director
563.589.4190
klarsen@cityofdubuque.org



Mark Murphy
Emergency Communications
Manager
563.589.4415
mmurphy@cityofdubuque.org



William O'Brien
Water & Resource Recovery
Center Manager
563.589.4176
wobrien@cityofdubuque.org



Jarelyn O'Connor
Neighborhood Development
Specialist
563.589.4326
jconnor@cityofdubuque.org



Gus Psihoyos
City Engineer
563.589.4270
gpsihoyo@cityofdubuque.org



Alexis Steger
Housing & Community
Development Director
563.589.4231
asteger@cityofdubuque.org



Rick Steines
Fire Chief
563.589.4160
rsteines@cityofdubuque.org



Shelley Stickfort
Human Resources Director
563.589.4125
sslickfo@cityofdubuque.org



Renee Tyler
Director of Transportation
Services
563.589.4341
rtyler@cityofdubuque.org



Mike Van Milligen
City Manager
563.589.4110
clymgr@cityofdubuque.org



Marie Ware
Leisure Services Manager
563.589.4263
mware@cityofdubuque.org

If you prefer to not call or e-mail them directly, questions or feedback for department managers can be sent via the "Contact Us" quick link on the City of Dubuque's website at www.cityofdubuque.org or call 563-589-4100.



Maureen Quann
Assistant City Attorney
563.583.4113
mquann@cityofdubuque.org



Barry Lindahl
Senior Counsel
563.583.4113
balesq@cityofdubuque.org



Trish Gleason
Assistant City Clerk
563.589.4100
tgleason@cityofdubuque.org



Juanita Hilkin
City Manager Office Manager
563.589.4110
jhilkin@cityofdubuque.org

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CITY COUNCIL'S FISCAL YEAR 2021 BUDGET PUBLIC MEETING SCHEDULE

DATE	DAY	TIME	PLACE	TOPIC
February 14	Monday	6:00 p.m.	Council Chambers	Budget document presentation to City Council at Council Meeting
February 22	Saturday	9:00 a.m.	Council Chambers	Information Services Legal Services City Clerk City Manager's Office City Council Cable TV Adjournment
February 24	Monday	6:00 p.m.	Council Chambers	Health Human Rights Library Airport Finance Adjournment
February 26	Wednesday	6:00 p.m.	Council Chambers	Housing/Community Development Planning Transportation Services Economic Development Adjournment
February 27	Thursday	6:00 p.m.	Council Chambers	Purchase of Services Five Flags Civic Center Conference Center Parks Recreation Adjournment
March 23	Monday	6:00 p.m.	Council Chambers	Emergency Management Emergency Communications Police Fire Building Services Adjournment
March 25	Wednesday	6:00 p.m.	Council Chambers	Water Water & Resource Recovery Center Public Works Engineering Adjournment
March 26	Thursday	6:00 p.m.	Council Chambers	Public Hearing to Adopt FY 2021 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, 2019

Christopher P. Morill

Executive Director

The Government Finance Officer's 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, 2019. 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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CITY MANAGER'S BUDGET MESSAGE

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BUDGET INTRODUCTION

Attached for your review is the Fiscal Year 2021
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.

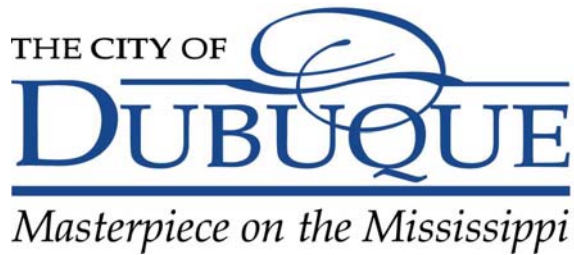
The budget recommendation presented by the City Manager may not meet all of these targets due to changing conditions and updated information during budget preparation. To the extent the adopted budget varies from the guidelines, an explanation is provided following the Budget Transmittal Message.

The following Fiscal Year 2021 Budget Transmittal Message is written in February 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 17, 2020
to the Honorable Mayor and City Council.***

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TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Fiscal Year 2021 Budget Recommendation

DATE: February 11, 2020

It is my goal that the Fiscal Year 2021 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. The Fiscal Year 2021 budget recommendation includes a property tax rate increase of 1.00%. This translates into the following:

	% Change	\$ Change
Property Tax Rate	+1.00%	+\$0.10
Average Residential Payment	+2.72%	+\$20.94
Average Commercial Payment	-0.53%	-\$16.89
Average Industrial Property	-0.03%	-\$1.39
Average Multi-Residential Property	+12.26%	+\$213.06

2034 VISION STATEMENT

Dubuque 2034 is a sustainable and resilient city and an inclusive and equitable community. Dubuque 2034 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.

2019-2021 POLICY AGENDA

TOP PRIORITIES (in alphabetical order)

- **Dream Center: Facilities and Programs:** The Dubuque Dream Center is a community outreach center committed to mobilizing youth and families to build on Dr. King's Dream of transforming communities by embracing, empowering, and unifying those who live there. The Center provides structured academic programs, college and career preparation, and goal-setting where youth build relationships with caring adults, have a safe place to belong, and participate in value driven programs and activities.

Multiple City departments have existing relationships with the Dream Center. These include funding for "Dream Center School Connectors" through the FY20 Purchase of Services grant, Community Oriented Policing (COP) division assisting with mentoring and recreation activities, Leisure Services partnerships to make connections with current services and other organizations that will may be beneficial to them. The City provided a \$10,000 planning grant to prepare for ADA improvements to their building, which are recommended for funding in the FY21 budget proposal in addition to \$40,00 in operating support in FY21 and FY22. The Dream Center has some capitals needs and resources are being identified outside of the FY21 budget process as well.

- **Emerald Ash Borer Program:** In 2015, the City established the Emerald Ash Borer (EAB) Readiness Plan to be prepared to respond to the presence of the EAB, a destructive, highly invasive, non-native insect. The objective of this Plan is to minimize the destructive effects of EAB on the City's ash tree population. Approximately 24% of the 5,500 deciduous trees located within the planting lawns on City right-of-way were ash trees at the time the plan was developed. 450 ash trees existed on other City property including parks and greenspaces. Implementation of the plan includes monitoring, prevention and treatment options where appropriate, removal of trees, disposal of debris, and reforestation. Staff have developed a robust communication plan to educate residents and requested additional funding in FY 21 for contract removal of ash trees, stump grinding, tree replacement, and sidewalk replacement. The Street Tree and Landscaping Policy is being updated by the Legal Department as well. In the five year capital improvement budget there is \$2,243,327 identified for tree removal and replacement.
- **Human Resources Policies and Handbook Revision:** City staff have been working for some time to become a more equitable organization of choice. This work has been done while also striving to achieve the City Council goal of becoming a more High-Performing City Organization. To further the progress that has already been made, a team focused on becoming a more high-performing government and equitable organization of choice began meeting in October 2019 under the direction of the City Manager. The intent of this core team is to act as a central hub, coordinating and aligning teams across the organization that include many more employees, and are doing work in these areas. The team will review existing Administrative Policies in the "Employee Relations" Section and the "Personnel Manual", in addition to other policies and procedures in the first six months of 2020. This work will be supported by several human resources-related improvement packages recommended for funding in the City Managers Office and Human Resources operating budgets.
- **Imagine Dubuque: Implementation:** 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.

After adoption, early objectives included developing an implementation model that would lend itself to pooling the talents and resources of many partner organizations and building the partnership network needed to tackle the 110 recommendations outlined in Imagine Dubuque. The Collective Impact Model was selected as the best approach to achieving the vision outlined in the plan. This approach brings multiple individuals and groups (important actors) together to achieve a common agenda (Imagine Dubuque) to solve specific problems (110 plan recommendations). The City contracted with Teska Associates Inc to implement this

model. Connectors, coordinators and champions were identified to facilitate the ownership of project implementation, flow of information, and measurement of success.

The Fiscal Year 2021 recommended budget includes \$25,000 for the first year of a three-year contract for continued consultant assistance with implementation of the 2017 Imagine Dubuque Comprehensive Plan, a Top Priority on the City Council's 2019-2021 Policy Agenda.

- **Major Street Improvement Plan: Project Priority and Funding:** There is a backlog on streets needing to be reconstructed due to pavement condition and utility issues/concerns. Some of the utility concerns include old water and sanitary mains that need to be reconstructed, but limited funds due to debt limits and covenants. Street priority was developed and used to identify CIP requests for the FY21 budget. Based on funding availability, projects will be developed, bid and completed. Projects recommended for funding in FY21 include Chavanelle Rd, North Cascade Rd, Cedar Cross Rd, Seippel Rd, Rockdale Rd reconstructions; pavement rehabilitation; and pavement preservation joint sealing.
- **Parking Ramp Maintenance: Funding:** Maintenance and repairs extend the life of the City's parking ramps and reduce costs by repairing degraded areas prior to damage becoming serious. The Transportation Services department budgets to complete a certified engineering inspection of each parking ramp every five years on a rotating basis. This provides a necessary inspection of each of the ramps to assure the structural integrity of each facility and also provide a high level of safety for staff and customers of the ramps. Major repair maintenance programs are funded on an annual basis. The Transportation Services and Engineering departments are currently engaging firm(s) that specialize in parking ramp structures, and through the CIP process will invest in improvements at ramps in need.

HIGH PRIORITIES (in alphabetical order)

- **Brain Health Strategy and Action Plan:** Based on community feedback received through the Project HOPE initiative, the Community Foundation of Greater Dubuque facilitated a community needs assessment specific to mental health services in the fall of 2016. To address these needs a 34-member Brain Health Task Force was formed to focus on advocacy, assessment and services. County Board of Supervisors are determining tax levy for mental/brain health services along with awaiting selection of Access Center development consultant. Hillcrest has eliminated sub-acute beds at their facility due to financial concerns. This service is a critical component needed to support the proposed Access Center for Dubuque County. The Dubuque County Supervisors have agreed to provide funding for three months to allow Hillcrest to keep several crisis beds open. This time period will allow Hillcrest to assess their ability to move forward as a provider for an Access Center. In light of this, The Access Center development consultant selection was delayed and Access Center project is on hold during this time of transition.
- **Debt Reduction Plan: Re-Affirmation:** 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. The FY 2021 budget recommendation achieves that target.

- **Fountain of Youth: Funding:** The Fountain of Youth exists to assist individuals in escaping generational poverty. They offer REAL TALK, Getting in Tune, and Partners in Change programs. Through a FY20 Purchase of Services grant, the City provides funding for FOY's "Partners in Change" program. In addition, the City has offered technical assistance to the FOY for grantwriting, strategic planning, and is facilitating the ESPERE Workshop (The School of Forgiveness and Reconciliation) with FOY participants.

Funding recommendations in the FY21 budget include \$40,000 per year in operating support.

- **Four Mounds/HEART Program: Funding:** The City contracts with Four Mounds/HEART to complete construction work at City-owned properties. HEART students recently finished a property at 396 W Locust and are working on 2243 Central Avenue. Funding for the existing Four Mounds Heart Project is in the requested FY21 budget for \$10,000; additional funding is being provided for the Adult HEART program through labor and materials contracts underway. Community Development Block Grant (CDBG) funds are provided to Four Mounds to run their adventure day camp program as well.

Four Mounds has asked for assistance with capital needs at their property from the City. It is recommended that the City purchase 40 acres located near Four Mounds owned by the Four Mounds Foundation and provide fiscal support for renovations with funds identified outside of the budget process.

- **Street Maintenance Program: Increased Funding:** The City's Public Works department maintains and repairs approximately 282 centerline miles of city streets, curb and gutter, alleys, and sidewalks. These projects provide improvements for both the driving and walking public. Along with the pavement improvements which improve the drivability of the street, the ADA curb ramps are brought up to meet current standards and improves the walkability of neighborhood. These projects also improve the neighborhood aesthetics. The department aims to complete five centerline miles of asphalt overlays annually, in addition to ADA ramp improvements. Should the city continue to have a mild winter, some of the funds allocated for snow and ice control could be used to expand next year's street program.
- **Transit Vehicle Replacement Funding:** Vehicle reliability is essential in securing choice riders. Plans for bus replacement are based on a vehicle assessment score and year of eligibility for state and federal funding. Eligibility does not guarantee funding, only that vehicles are beyond an age or mileage where funding could be requested. As grant funding is unlikely because of the age of the City's fleet when compared to other Iowa cities, the CIP plans for the purchase of used vehicles using local funds over the next three years and new vehicles beginning in 2022. In a scenario where large grants become available for vehicle replacement prior to 2022, the City would be in a position to use these requested local funds as match. Minibuses transport individuals with disabilities who are unable to utilize the fixed-route service. For ADA compliance, The Jule must provide equally reliable service. Replacing these vehicles at the end of their useful life is essential to avoiding delays in service or inoperable wheelchair lifts.

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.

2019-2021 MANAGEMENT AGENDA

TOP PRIORITIES (in alphabetical order)

- **Bee Branch Creek Projects: Next Steps:** According to scientists at the National Oceanic and Atmospheric Administration's (NOAA) National Centers for Environmental Information, wet conditions from July 2018 through June 2019 resulted in a new 12-month precipitation record in the U.S., with an average of 37.86 inches (almost 8 inches above average). June was the third consecutive time in 2019 (April, May and June) that the past 12-month precipitation record was broken.

Locally, Dubuque normally receives 36 inches of rain annually but our weather has not been "normal" lately. According to the National Weather Service, Dubuque received nearly 53 inches of rain through late November in 2019. This marks the second consecutive year Dubuque received at least 50 inches of rain.

If you consider an 18-month comparison (May 2018 - October 2019), Dubuque received over 95 inches of rain making it the wettest 18-month period on record for Dubuque. Based on 30 years of measurements, Dubuque usually receives just under 60 inches during that 18-month period. That's nearly an extra year's worth of rain in 18 months!

Dubuque also experienced the second-wettest September on record in 2019 when 13.31 inches of precipitation fell over the city. That is second only to the record rainfall of 15.46 inches in September of 1965.

In June 2019, according to data from NOAA, Iowa set the record for rainfall and snow in a 12-month period since official records began in 1895. Relatedly, the Mississippi River spent a record 86 days above flood stage in Dubuque, from March 20 to June 13. The previous record was just 37 days and was set in 2001.

The Bee Branch Works! Climate change is impacting cities around the country and the world in different ways. Some cities are taking steps to be more resilient to these effects, including Dubuque.

Even though it is not yet completed, the Bee Branch Watershed Flood Mitigation Project is functioning as designed and is protecting Dubuque residents and businesses from flash flooding caused by heavy rainfall. The Bee Branch infrastructure improvements are providing incremental benefits. As each phase of construction is completed, Dubuque is seeing greater flash flood protection.

Despite record-setting rainfall, very few properties have experienced flood damage since the completion of the Bee Branch Creek Restoration in 2017. Previously, residents and businesses in the watershed would have experienced devastating flash flooding during this record setting year. The City would have received widespread reports of flooding and hundreds of basements filled with water but, due to improvements made throughout the watershed, there have been only minimal reports of damage.

The Bee Branch Creek Railroad Culverts Project is under construction and is a critical phase of the overall flood mitigation project. It involves using micro-tunneling methods to install six, 8-foot diameter culverts under the Canadian Pacific Railway tracks which are located between the two sections of the Bee Branch Creek. Adding this additional capacity will allow stormwater to drain more efficiently from the upper portion of the creek to the lower. Once completed, it will increase the flood mitigation system's capacity to protect the area from a 75-year rain event to a 500-year rain event.

The Bee Branch Watershed Flood Mitigation Project is a long-term investment and there is more work to be done but it is working and will continue to do so for generations to come. This \$232 million project became a reality because the Mayor and City Council listened to the needs of residents and businesses and chose to invest in the community.

Next steps for this project in FY 21 include the following: 1) Clean up/stabilize maintenance facility site, 2) Construct Lower Bee Branch Bike Trail, 3) Complete culvert project. Staff will prepare a site redevelopment/reuse plan for the Maintenance Facility Site for City Council Consideration by June 2020. Preliminary coordination with the Iowa Department of Transportation for the Lower Bee Branch Bike Trail, and preliminary design, have begun. Recent activity on the culvert includes completion of the tunnel boring, machining launch and retrieval pits. Work has started on the box culvert extension downstream of Garfield Ave. Tunneling work is expected to begin in April 2020.

- **CHANGE Program: True North Housing Initiative and Bee Branch Healthy Homes Resiliency Program:** The CHANGE Initiative is a campaign of neighborhood revitalization and an extension of sustainability to specifically address marginal properties, affordable housing, and homeownership. The intended outcomes of the program are increased flood protection; increased home ownership; deconcentration of low-income housing; reduction in number of households in poverty; reduction in number of blighted properties; stabilization and increase of property values; increase in quality, affordable housing stock; reduction in lead hazards; greater landlord and tenant responsibility; and an increase in first-time homeowners.

Residential property acquisition was transferred from Greater Dubuque Development Corporation to the Housing Department in early 2020. Construction on two of eight properties is almost complete, with additional construction slated to begin in March. The Bee Branch Healthy Homes Resiliency Program has completed approximately 200 units of the 275 targeted for completed, with work anticipated to continue in 2020.

- **Equitable Poverty Prevention: Action Plan:** Poverty remains a significant issue in Dubuque. According to the latest data, Dubuque's 16.3% poverty rate means that one out of every six residents live in poverty. In 2017, 8,933 of 54,940 residents had reported income levels below the poverty line. On average, Dubuque's 16.3% poverty rate is significantly higher than the average 12% poverty rate across the state of Iowa. Dubuque is ranked 6th below the poverty line at 16.3% out of 11 major cities in Iowa. In Dubuque, the population demographics consists of 84.3% (49,224) White residents, followed by 3.8% (2,232) African Americans, 1.9% (1,341) two or more races and 1.8% (1,059) Hispanics. When the citywide poverty data is disaggregated by race and ethnicity, the statistics tell a different story for Dubuque. Recent

numbers show 60.1% black residents live below the poverty line, which is significantly higher than the national average of 25.2%. Overall 1,341 of 2,232 black residents live below the poverty line and 3.8% of the total population of Dubuque is black. The 26.3% of Hispanic residents below the poverty line is dramatically higher than the national average of 22.2%. Of the 1,059 Hispanic residents, 279 live below the poverty line.

In September 2019, the City retained Public Works, LLC to complete an Equitable Poverty Prevention Action Plan. The Research phase and the Community Engagement phase both were completed as scheduled in September through December, 2019. The Community Engagement phase began in January, 2020.

- **Industrial Park Development:** The Imagine Dubuque Comprehensive Plan calls for sufficient opportunities for industrial development sites within the community; promotes the retention and expansion of existing, and attraction of new, industrial development opportunities in suitable locations; and encourages annexation of land suitable for industrial usage if necessary.

The Comprehensive Plan also calls for reducing unemployment, achieving economic stability, and increasing the standard of living for all citizens. In order to reach this goal, the Comprehensive Plan lists objectives of evaluating potential commercial sites, based on the city's future land use map.

Acquisition of additional industrial park land is consistent with the Mayor and City Council 5-year goals, which includes Planned and Managed Growth, and Sustainability. Included by the City Council in the Management Agenda is industrial park expansion, including acquisition and infrastructure. This acquisition will add approximately 161 acres to the industrial park.

The City of Dubuque has had tremendous success with economic development receiving multiple national recognitions for job creation. This is in no small part to the City's decision in the mid 1990's to acquire and develop over 900 acres of property to provide a 20-year supply of industrial park land. This proposed expansion of the Dubuque Industrial Center Economic Development District would further the City's goals for economic development. Efforts in FY23 and FY24 will focus on development of the McFadden Farm and Cottingham Road Water Main Expansion.

- **Leisure Services Facilities Deferred Maintenance Assessment:** The Leisure Services Department, through the Park Division and Recreation Division, provides quality services to the entire community with diverse recreational programs for all ages and an integrated, efficient, and safe system of parks, trails, and recreational facilities. The department also plans, develops, and maintains the formal public landscaping and natural areas in and around the City, demonstrating an appreciation for the environment. However, the department lacks a parks & recreation plan that identifies deferred maintenance and facilities needs, as well as the changing needs and desires of the community. Staff have researched similar projects throughout the Midwest region. A funding recommendation for the assessment is included in the FY22 capital budget.

- **Multi-Tiered Housing Inspection Program:** The Housing & Community Development Department performs routine rental property inspections and responds to housing complaints as required by Iowa Code. In 2018, the department recommended changes to the inspection cycle to restore the five-year cycle for every rental unit in Dubuque. The changes allow large, professionally managed apartment complexes designated as tier one (1), that pass inspection on a random sample of 20% of the units, to self-inspect and self-certify the remaining 80%. Allowing self-inspection and certification allows inspection staff to devote additional time and resources to properties most in need of attention. Those properties in need of additional attention typically require several trips to the property and often entail court intervention to achieve compliance. These properties will be designated tier three (3) and will be on a shortened inspection cycle until they have achieved compliance for a period of not less than two (2) years.

To date there have been over thirty properties designated as tier three and four property owners/agents designated as "Priority Category". Collectively there are over 700 units that will be subject to more frequent inspections due to the Tier 3 or Priority Category designations. Landlords (rental property owners/agents) receiving three or more municipal infractions within a 12-month period or designated as priority. Owners/agents designated in this category have any or all rental units they own or manage inspected more frequently and inspectors follow-up on violations until all are addressed. Additionally, they are ineligible for rental licenses while this designation is in place.

- **Park Development Projects for Non-TIF (Tax-Increment Financing), Donated Park Sites: Funding:** The City accepted Westbrook subdivision parkland in 2011 and began the park planning process to engage the neighbors in the planning the park in 2012 as money was in the budget for planning and construction of the park. The park construction funds were then removed from the budget and have been proposed in the five year CIP since then but never funded to allow construction. The City accepted Pebble Cove subdivision parkland in 2008 and North Fork Trail Subdivision parkland in 2009. All three of the land areas for the parks were donated. Funds for planning and construction have been requested and some funds for each are included in the five-year CIP. These three parks are in non-TIF areas of the city. TIF subdivision parks can be funded from the TIF they are in.
- **Traffic Signal Synchronization/STREETS (Smart Traffic Routing with Efficient and Effective Traffic Signals): Funding:** Dubuque's Smart Traffic Routing with Efficient and Effective Traffic Signals (STREETS) project, a collaboration between the East Central Intergovernmental Association (ECIA), City of Dubuque, and Iowa DOT, was awarded Accelerated Innovation Deployment (AID) Demonstration funds in 2019. The goal of Dubuque's STREETS project is to develop an automatic system that will use traffic-control strategies to enable dynamic traffic routing on 10 Dubuque traffic corridors to maximize existing roadway capacities in the Dubuque metro area. The total project cost is estimated at \$5 million and will be funded through a combination of funds from various agencies. The STREETS project will use Dubuque's existing system to reduce congestion and improve safety in the metro area by dynamically rerouting traffic on roads with extra capacities. This system, the first of its kind in the nation, will give the City's operators the ability to help drivers to reduce their commuting time by better utilizing existing road capacity. This project will also help identify future projects that will improve safety and reduce congestion in the Dubuque metro area. It intends to allow staff to monitor traffic operations and intervene as

necessary but does not require constant or significant manual operations. The project is expected to reduce equipment costs at individual intersections by providing signal timings through a centralized Adaptive (Dynamic) Traffic Control System. Local funding support is included in the STREETS Traffic Control Project located in the FY21 capital budget.

HIGH PRIORITIES (in alphabetical order)

- **Citywide Departmental Work Order System Implementation:** In FY19- 20 the City began the discovery phase of a citywide enterprise work order system. Designed with the goal of an integrated system for non-emergency service needs and request, the outcome of this project is designing a data gathering and incident tracking process resulting in a system that not only provides outputs of “how much/how many” but also assists in answering the question “are we making a difference” and “how can we make better informed operational and strategic decisions based on that information.” A pilot project is in process for Public Works, Engineering and WRRRC around tracking issues and work orders in the Bee Branch Creek area. The pilot addresses issues that typically cross departmental boundaries providing a replicable model as we move forward citywide toward a more data driven approach to this system.
- **Dubuque Riverfront Master Plan (Corps of Engineers):** The United States Army Corps of Engineers’ (USACE) Section 22 Planning Assistance to States program allows for the USACE to provide assistance in the preparation of comprehensive water resources plans to a State or city. At the request of a governmental agency, the USACE “may provide certain technical assistance related to the management of State water resources, including the provision and integration of hydrologic, economic, or environmental data and analysis.” The technical assistance must be in support of the State's water resources management and related land resources development plans or other water resources management related documents, such as “State hazard mitigation, preparedness, response, and recovery plans and plans associated with changing hydrologic conditions, climate change, long-term sustainability, and resilience.” The non-Federal share of the costs, which can be “in-kind,” must be at least 50 percent of the total cost. The assistance cannot include the preparation of site-specific designs or construction. In October of 2018, the City sent a letter to the USACE expressing the City’s interest in developing a plan for the riverfront with possible foci on dredging Peosta Channel, construction of a larger boat docking facility, environmental enhancements at Maus Park and Lake, and other recreational and environmental studies along the Dubuque waterfront. In November of 2018, the City received a proposed agreement from the USACE. Per the terms of the agreement, the USACE will develop a comprehensive plan, a Dubuque Riverfront Master Plan, that will:
 1. Create a hydrologic computer model of the Bee Branch watershed, the Ice Harbor watershed, and the Maus Lake watershed that reflects the rainfall and runoff that can be expected under current conditions. In addition, the models will project future runoff conditions based on future climate projections.
 2. Assess Mississippi River level trends as compared to river levels expected when the John C. Culver Floodwall/Levee system was design and constructed circa 1970. In recent years, the Mississippi has risen above flood stage more frequently than what would have been predicted previously.

3. Increase ecosystem education and outreach within the Dubuque region which could promote ecotourism economic growth and enhance environmental stewardship in the study area.
4. Identify the proper identification and placement of native species that could stimulate restoration of a natural regional ecosystem.
5. Promote recreational development measures that will encourage ecotourism within the City of Dubuque - recreational strategies which align with the City's ecosystem restoration objectives and could encourage economic and environmental development.
6. Increase non-motorized boating in water resources within the Dubuque area. Investigate the use of dredged material, which cannot be used for either ecosystem restoration purposes or recreational enhancement measures, for other various infrastructure enhancements.

The City entered into the agreement in December of 2018. Per the agreement, the total project cost is \$196,300. The City's 50% local match would consist of \$69,800 of in-kind City activity and \$28,350 in payments to the USACE.

- **Innovation & Entrepreneurial Strategy:** An entrepreneurial culture is necessary to create the type of business diversity that promotes innovation, retains talent in the community, and insulates the economy from outside economic impacts. City staff work with numerous public, private, and non-profit partners to assist budding entrepreneurs in their journey. An asset map is currently being created, with a committee of partners committed to taking next steps to direct entrepreneurs to their needed resources and to fill any identified gaps.
- **School Resource Officer: Implementation:** Another Police Officer position was recommended to be added in Fiscal Year 2020. This started a three year process to add three 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. Once the expansion is completed, there will be a dedicated SRO at each DCSD middle school and high school. The expansion plan also called for elevating a corporal position to the rank of Lieutenant and to assign all supervisory SRO duties to this person. Both the first expansion SRO and the lieutenant have been selected and will transition in early 2020.
- **Southwest Arterial Business Development:** Upon completion of the Southwest Arterial, and in alignment with the Imagine Dubuque land use plan an annexation strategy, the City will partner with Greater Dubuque Development Corporation to attract commercial interest to the area for mixed-use development, and work with interested parties. In the coming year, attention will focus utility development to support that growth in the near future.
- **Water and Resource Recovery Center: Nutrient Trading:** In 2007, the Dubuque Soil and Water Conservation District (SWCD) initiated the Catfish Creek Watershed project, which began as a small 9,000 acre project focused on utilizing urban and agricultural conservation

practices to reduce sediment runoff to a treasured local cold water trout stream. After experiencing success with both conservation project implementation and a new county-wide stormwater policy; the District, County and City continued working with NRCS and other local stakeholders to expand the project to cover the entire 46,000 acre, HUC 10 watershed. In 2018, the City of Dubuque was successfully awarded a \$326,712.00 NRCS grant to continue this work. Measurable outcomes will be the development of an online publicly accessible database detailing pollutant load contributions/deductions, structural and non-structural conservation project implementation and mapping, and a locally funded cover crop program. The ACPF approach is grounded in "precision conservation"; the idea of not only selecting the right conservation practice, but also putting it where it will be most effective. Dubuque County, the City of Dubuque and the Dubuque SWCD intend to work together to create a long-term sustainable policy that not only expands the use of cover crops and no-till systems, but also ensures long-term permanent adoption of these practices. These models will be used in conjunction with the Iowa Nutrient Tracking Tool (NTT) which will be the recognized model the Iowa Department of Natural Resources (IDNR) will accept to receive "credit" towards nutrient reduction.

In October of 2015, the Iowa League of Cities received \$715,000 in a three-year Conservation Innovation Grant (CIG) for the purposes of developing a nutrient trading model for the State of Iowa. Dubuque and Storm Lake were partners in the grant and both cities used the implementation of conservation projects as cost share matches for the grant. The next step in this process would be to codify the registry in the State Code of Iowa and to develop "regulatory certainty" for Publicly Owned Treatment Works (POTW) for future permits in which nutrient reduction standards are included. This would allow for POTW's to use conservation projects installed in the watershed as a method of nutrient reduction in addition to treatment plant upgrades for nitrogen and phosphorus removal. This would most likely take place between the IDNR and the POTW through a Memorandum of Understanding (MoU).

The Sand County Foundation of Wisconsin recently received grant funding from the Walton Foundation to explore and expand the work of Wisconsin's Adaptive Management Approach, which uses an MoU to achieve nutrient reduction goals, into Iowa and Illinois. Bartlett Durand, an attorney working with the Sand County Foundation has met with City staff and is eager to work with Dubuque, using the Walton Foundation grant, to ensure that the City's best interests are met when developing an MoU with the State for 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

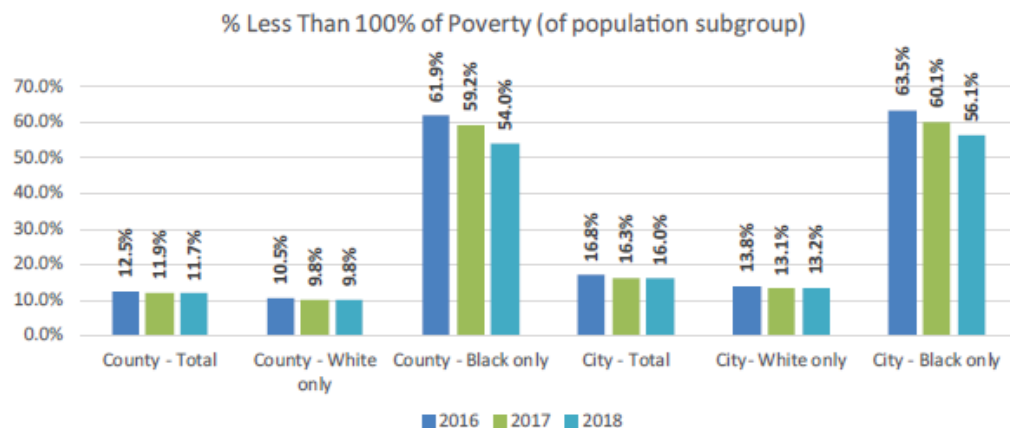
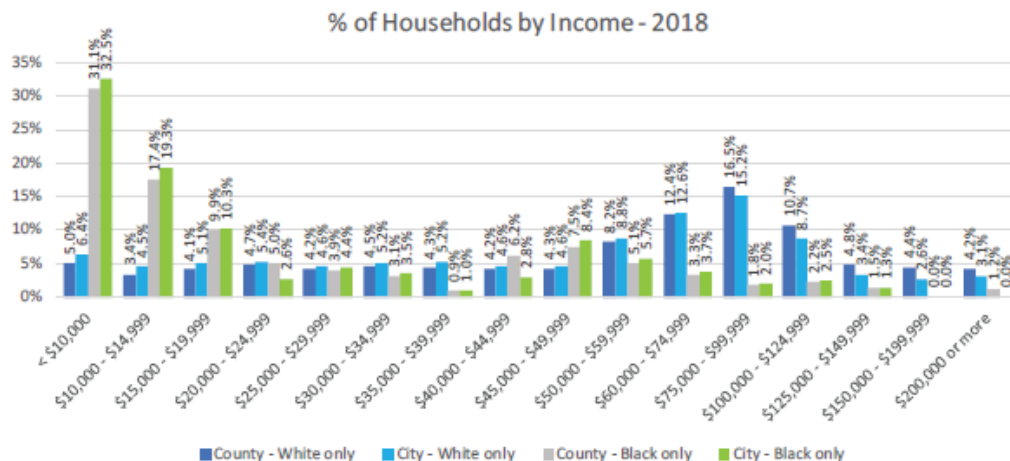
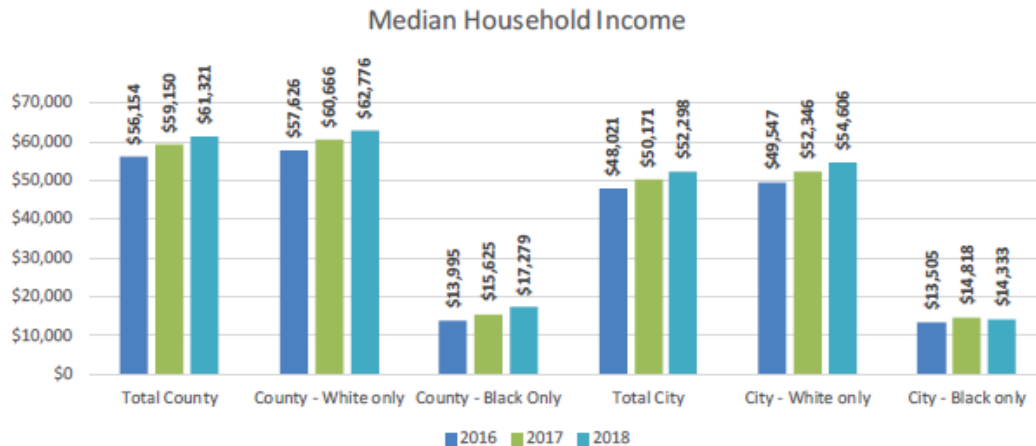
Through **Planning,
Partnerships,
& People**

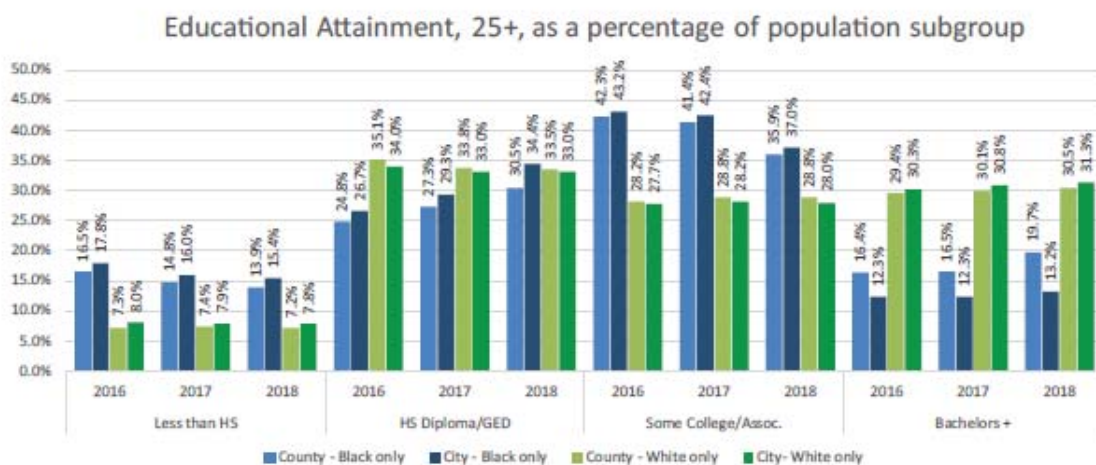
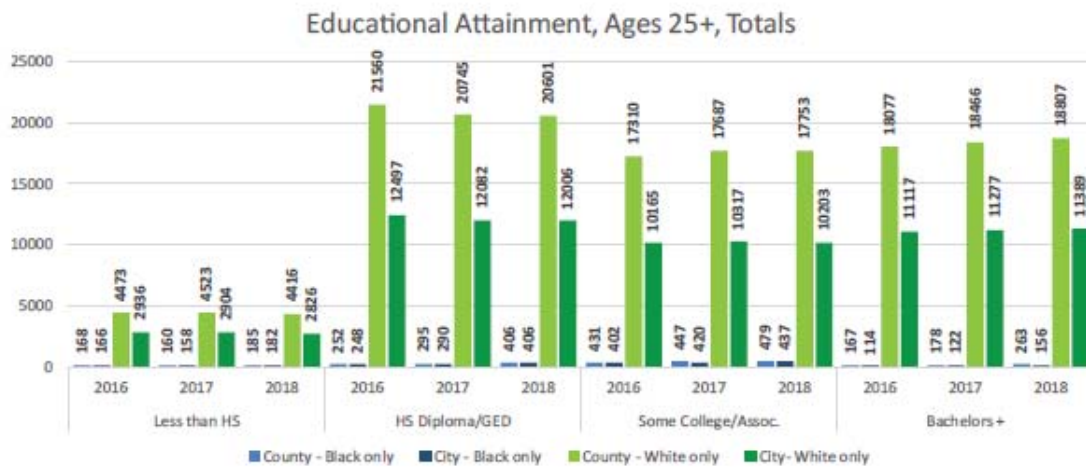
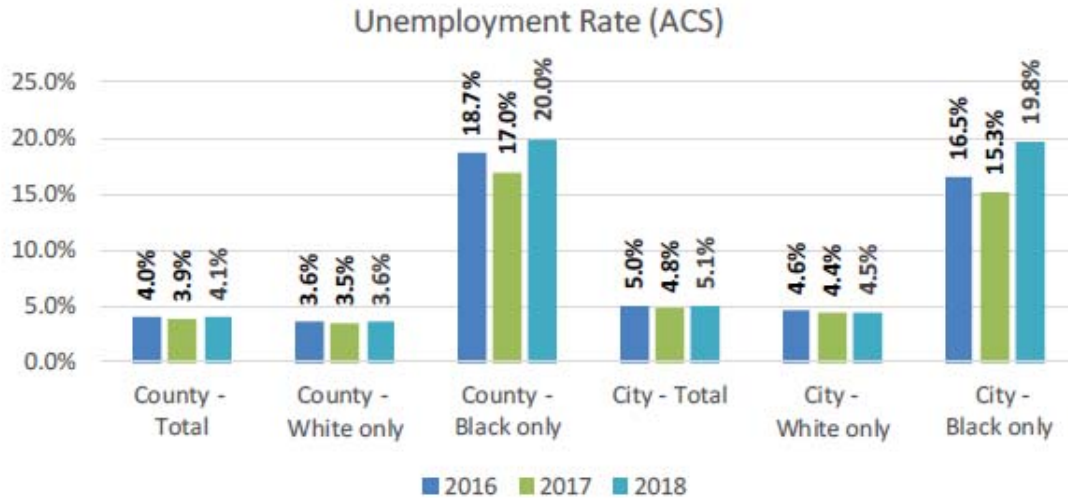
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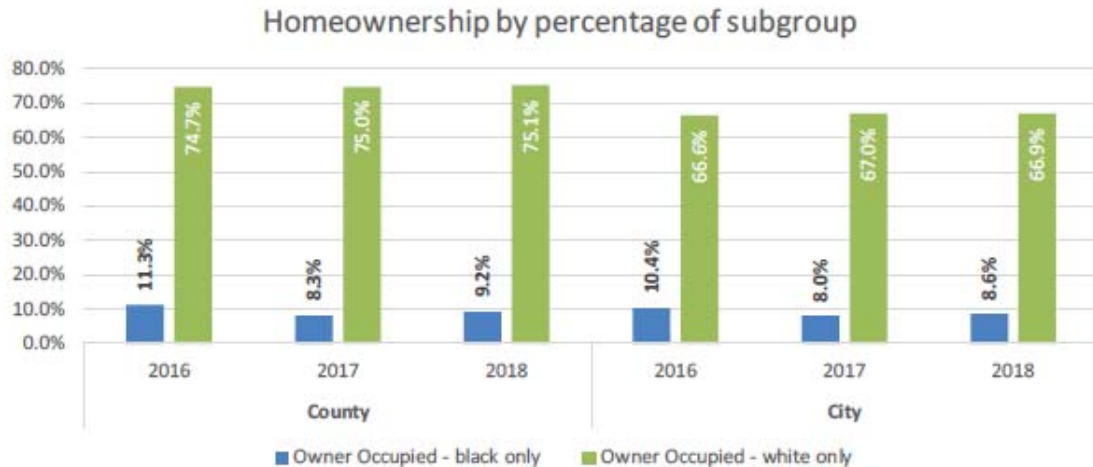
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In order to create an Equitable Community of Choice for all members of our community, we must look at key performance indicators of community well-being and success, and disaggregate them to ensure that all groups are experiencing the same positive outcomes. This budget makes recommendations that attempt to address the disparities identified below.

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







A Budget Focused on Public Safety

With only a few regions in the country with under 2% unemployment, the City of Dubuque has reached an important milestone in recovery from the 1980's highest unemployment rate in the country. With this unemployment milestone has come a tipping point in the history of Dubuque, and the goal to become an Equitable Community of Choice. How does the City grow the workforce, continue to support local business expansions, attract new businesses and prevent poverty? When a tipping point is reached the goal is to take action that continues to move in the positive direction.

If the City Council approves the recommendation, it will support continued investment in people, businesses and organizations that are making a difference in our community, and continued investment in the infrastructure that must exist for Dubuque to continue to thrive.

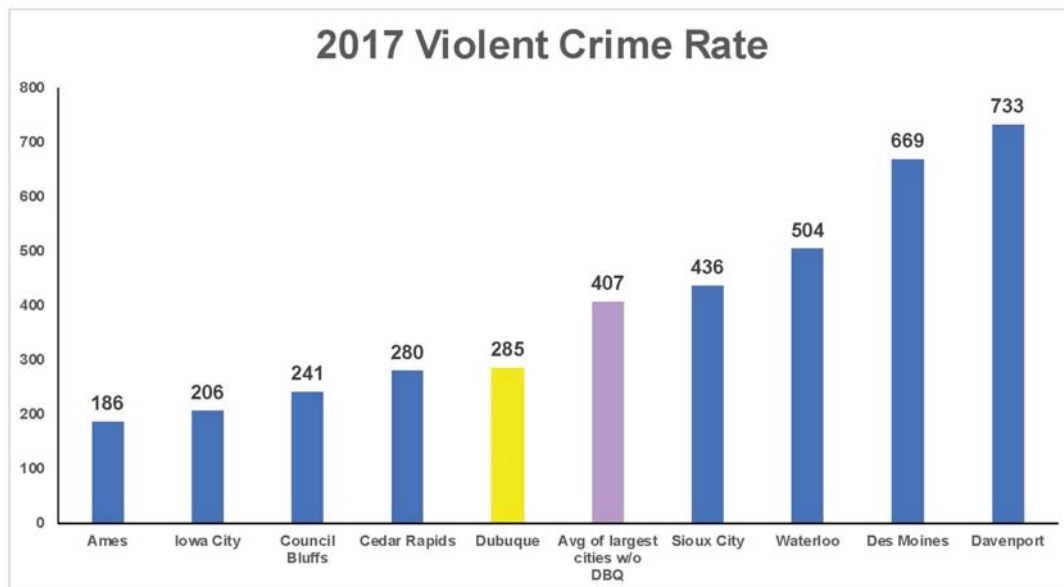
"Part I" Crimes for Calendar Years 2012-2019

Compiled by the Dubuque Police Department

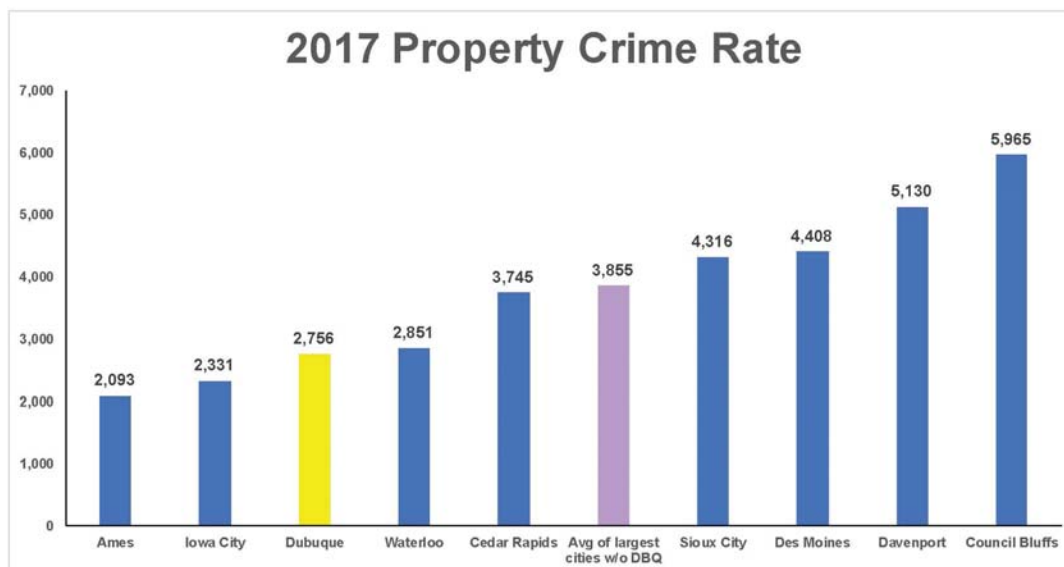
Performance Measures	CY12	CY13	CY14*	CY15	CY16	CY17	CY18	CY19	Avg.	CY19% Over/Under CY18
No. of Crimes Against Persons	186	208	220	265	243	203	190	190	213	0.0%
Murder	2	0	0	5	1	2	1	0	1	-100.0%
Sexual Assault	43	38	61	80	98	90	75	91	72	21.3%
Robbery	21	32	20	27	26	16	29	14	23	-51.7%
Aggravated Assault	120	138	139	153	118	95	85	85	933	0.0%
No. of Crimes Against Property	1,992	1,791	1,662	1,953	1,875	1,667	1,543	1,319	1,725	-14.5%
Burglary	583	431	416	548	420	331	299	205	404	-31.4%
Burglary to Motor Vehicle	298	231	168	106	144	157	145	88	167	-39.3%
Theft	1,080	1,103	1,035	1,245	1,235	1,116	1,036	945	1,099	-8.8%
Theft of Motor Vehicle	31	26	43	54	76	63	63	81	55	28.6%
Total	2,178	1,999	1,882	2,218	2,118	1,870	1,733	1,509	1,938	-12.9%

* Switch to new public safety software August 2014

Peak Year



In 2017, Dubuque had the fifth lowest violent crime rate (285 per 100,000 population) as compared to the 8 largest, stand-alone Iowa cities. The average of the other 7 cities (407) is 43% higher than Dubuque. The highest-ranked city (Davenport) is 157% higher.



In 2017, Dubuque had the third lowest property crime rate as compared to the other 8 largest, stand-alone cities in the state of Iowa (2,756 per 100,000 population). The average of the other 7 cities (3,855) is 29% higher than Dubuque. The highest-ranked city (Council Bluffs) is 116% higher.

Traffic/Security Camera System

In 2019, the City has installed 22 new cameras, along with 4.29 miles of conduit and many miles of fiber that will allow for future camera installation. In addition to the new cameras, another 56 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 648 Traffic/Security cameras recorded through the Traffic Operations

Center in City Hall. The remaining 556 cameras are recorded at various servers throughout the City. The recommended budget has funding for additional cameras in the amount of \$398,049 from FY 2021 through FY 2025. Additional funding is also allocated to the network of fiber optics that supports the camera system; Traffic Signal Fiber Optics, Fiber Infrastructure Management System, and Fiber Optic Conduit Miscellaneous (\$680,000).

A key emphasis in this budget is on public safety, with more public safety personnel (Police and Fire), two new positions to support the ever expanding traffic and security camera system, transition of another part-time Animal Control Officer to full-time, another position in Housing and Community Development monitoring vacant and abandoned properties, supporting the Dubuque Dream Center, Fountain of Youth and the Four Mounds Heart Program as they invest in some of our most vulnerable residents and expanding City recreation programs (especially related to the arts). Outside of the general fund there will be further progress on the prevention of stormwater flooding, expansion of the City water and sanitary sewer system to promote 2 water quality, and changes to the refuse collection system to help clean up the streets and alleys with the implementation of a City-wide automated garbage cart collection system.

However, creating an Equitable Community of Choice means more than investing in public safety and the budget recommendation will accomplish that goal. There will be a full-time position in the Library Youth Services activity to focus on service to teens, pet friendly amenities throughout the City, support of low income residents to access programs, water and sanitary sewer extensions to protect water quality, and important improvements to the City ambulance fleet.

In November 2019, the number of people working in Dubuque County reached 62,300, the highest on record and an increase of 6.9% (4,000) over the 2012 benchmark used by the Greater Dubuque Development Corporation (GDGC). GDGC is projecting that with the current trajectory, if Dubuque can maintain their positive momentum, there could be as many as 67,759 people working here by 2029. The November 2019 unemployment rate in Dubuque County is 2.2% (and has reached as low as 1.9% twice in 2019). This is down from 5.4% in January 2014. Median Household Income (MHI) in Dubuque County was at \$48,573 as of December 31, 2010, and was at \$61,231 as of December 31, 2018, a 26.1% increase. Nationally there are over 7 million open positions with only 5 million people looking for work.

Letter to State Legislators

A crisis is occurring in the State of Iowa before our very eyes. The crisis is both partially caused by and masked by the State of Iowa low unemployment rate of 2.4%.

What is the crisis? In spite of some pockets of modest prosperity the State of Iowa, and states similar to Iowa, are struggling.

This issue was highlighted in an April 4, 2018 article in the Wall Street Journal, "Iowa's Employment Problem: Too Many Jobs, Not Enough People." (Attachment #1) A few lines in that article stand out, "If every employed person in the Midwest was placed in an open job, there would still be more than 180,000 unfilled positions, according to the most recent Labor Department Data. The 12-state region is the only area of the country where job openings outnumber out of work job seekers." And, "The Midwest has seen an outflow of people. A net 1.3 million people living in the Midwest in 2010 had left by the middle of last year, according to census data."

The State of Iowa needs to be an Equitable State of Choice to retain and attract a skilled workforce so existing employers can grow, so Iowa entrepreneurs can start new businesses and so that Iowa can attract new companies to call Iowa home.

We know that Iowa is a great place to live with a high quality of life, a good education system, modest cost of living and low crime rates, but what the numbers are telling us is that is not enough. We have all heard the definition of insanity is to keep doing things the same way and expect to get different results. I know this is not how you operate.

The international economy is at a turning point as is the economy of the United States and the State of Iowa. We are entering the 4th industrial revolution where the importance of an updated infrastructure is paramount to success and the most important part of that infrastructure is going to be a skilled and adequate workforce.

In a March 8, 2018 publication in the International Journal of Financial Research, "The Fourth Industrial Revolution: Opportunities and Challenges," it is pointed out that, "In the future, talent, more than capital, will represent the critical factors of production."

Iowa is competing on a world stage. In doing this, Iowa must fight above its weight class. Iowa only has eleven cities with a population greater than 50,000 people. With 3.1 million people, Iowa is only the 30th largest state in the United States. Iowa needs more and better tools to compete successfully for jobs and workers, and needs to use these tools more aggressively.

Communities across the Midwest are having difficulties adjusting to the changing economy:

City	1970 Population	2010 Population	% Change
Gary, IN	175,415	80,294	-54.2%
South Bend, IN	125,580	75,065	-40.2%
Flint, MI	193,317	102,434	-47.0%
Detroit, MI	1,511,482	713,777	-52.8%
Akron, OH	275,425	199,110	-27.8%
Cincinnati, OH	452,524	296,943	-34.4%
Cleveland, OH	750,903	396,815	-47.2%
Dayton, OH	243,601	141,527	-41.9%
Toledo, OH	383,818	287,208	-25.2%
Youngstown, OH	139,788	66,982	-52.1%

Information recently released by the State of Iowa Legislative Services Agency shows the change in population in counties across Iowa 2010-2017. 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 be considering how to improve economic development and community rehabilitation tools to create more growth in jobs and population and to make the incentives more competitive.

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%

Looking at micropolitan areas in the State of Iowa, the news on population change (2010-2015) is not any better:

Percent Change in Population: 2010-2015	Micropolitan Statistical Area	% Change
	Fairfield	4.2%
	Spirit Lake	2.7%
	Boone	1.3%
	Storm Lake	1.2%
	Muscatine	0.6%
	Marshalltown	0.2%
	Newton	0.0%
	Oskaloosa	-0.3%
	Spencer	-1%
	Ottumwa	-1%
	Burlington	-1.3%
	Mason City	-2.2%
	Fort Dodge	-2.5%
	Fort Madison-Keokuk	-2.7%
	Clinton	-2.7%

The picture is just as discouraging when you look at the Estimated Population Migration from 2010 to 2017 (Attachment #4). 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 24,342 people during this 7-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.

Additional information from the Legislative Services Agency shows the change in population and employment by County from 2010-2017 (Attachment #5). The news is not good:

- 23 of the 99 counties have seen declines in both population and employment.
- 25 of the 99 counties have seen declines in employment for a total of lost jobs of 8,047.
- Clinton County lost the most jobs at 1,835 (8%), but 10 counties lost more than 250 jobs.
- Hamilton County lost 12.9% (874) of their jobs, Cherokee County 12.8% (695) and the average job loss of the 25 counties was 4.8%.
- 10 of the counties lost more than 5% of their jobs.

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 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

We need 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. Those partners need to support strategic initiatives around mental health, childcare, quality affordable housing, job training, workforce development, job creation and do all this looking through an equity lens.

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.

Dubuque has 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 benefitted 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.

Fortunately from 2010-2017, Dubuque County showed a growth of 3.3%, achieving a population of 97,041.

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.

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."

A recent review of Dubuque by Moody's Analytics says, "Dubuque's economy is expanding at a solid rate. Job growth last year was the strongest since 2015, and this year payroll employment is up slightly more than in the same period in 2018. Goods industries are leading the charge, but private services have assumed a greater role with payrolls breaking out of a multiyear holding pattern to an all-time high. At just over 2%, the jobless rate is near its low for the cycle and series dating back to 1990. Strong demand for labor has lifted average hourly earnings to a three-year high. Higher wages are attracting job seekers, with labor force participation up more than 3 percentage points from its cycle low to its highest since 2010. The increase in workers is enabling firms to expand at a faster clip even though the job market is exceptionally tight.

Greater Dubuque Development Corporation 2019 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 2019 Community Perception Survey" conducted in September 2019. This is the third 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 7% disagreed with the statement, "Dubuque is a Good Place to Work."
- Only 15% said, "Dubuque is Headed in the Wrong Direction."
- From across the city, 18% disagreed with the statement, "I Feel Safe in the North End." This is an improvement from the 27% in 2017 and 25% in 2018.
- From across the city, 36% disagreed with the statement, "I Feel Safe in the Downtown."
- Only 11% 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 (300) of regional corporate chief executive officers through June 30, 2019, show 71.4% with increased sales, 56.3% reporting increased market share, and 40% reporting plans to expand.



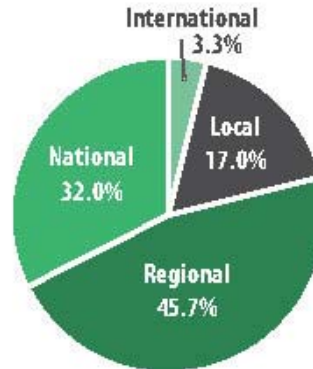
INFOACTION Action DASHBOARD ^{FY} 18-19

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

Company Visits

July 01, 2018 TO June 30, 2019

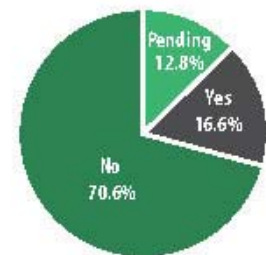
300 TOTAL VISITS



PRIMARY MARKET

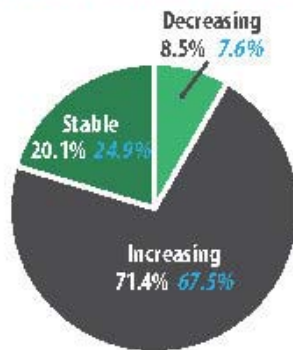
Company Plans

40%
HAVE PLANS TO
EXPAND

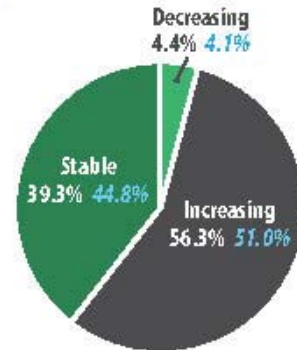


MANAGEMENT CHANGES

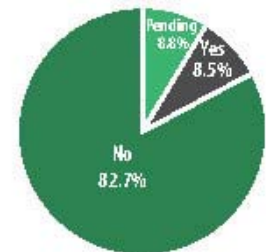
Sales & Market Share *FY17-18 in Italics*



SALES



MARKET SHARE



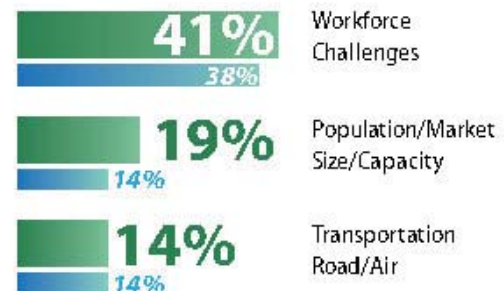
OWNERSHIP CHANGES

Community Strengths & Weaknesses *FY17-18 in Italics*

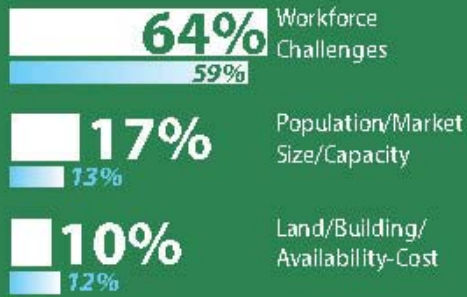
TOP 3 STRENGTHS



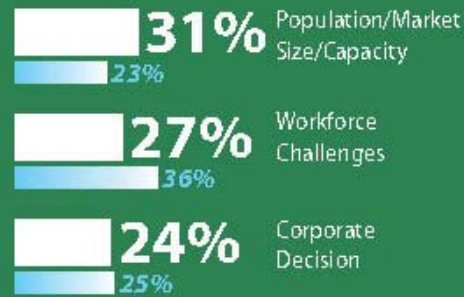
TOP 3 WEAKNESSES



Barriers to Growth *FY17-18 Initiatives*

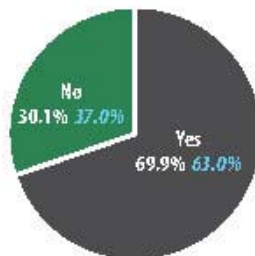


Reasons to Expand Elsewhere *FY17-18 Initiatives*

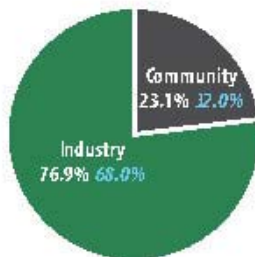


Workforce Assessment

FY17-18 Initiatives



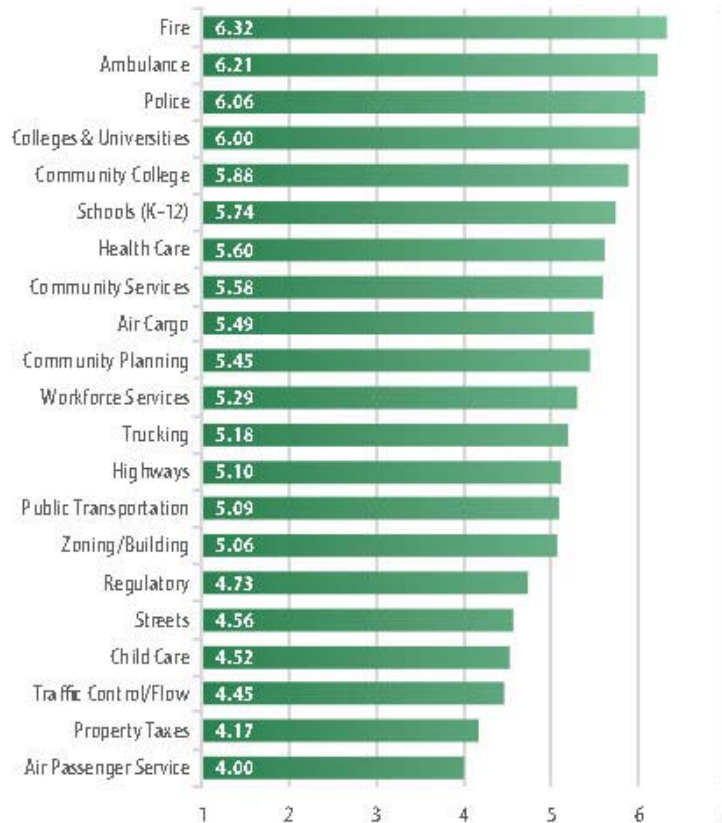
RECRUITMENT CHALLENGES?



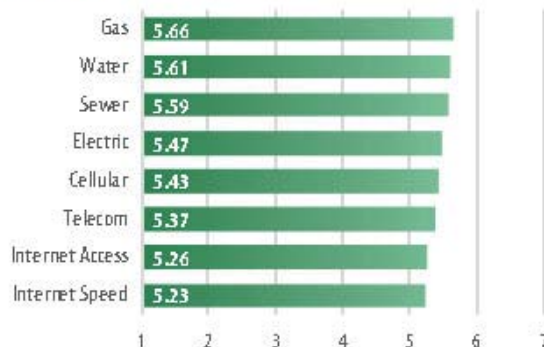
IF YES, IT IS COMMUNITY OR INDUSTRY?

Community Services Index

Scale: 1 is poor, 7 is excellent



Utility Services Index



GDDC Human Resources Professionals Action Interviews



HR ACTION

What Human Resources Professionals have told us

Action

DASHBOARD

FY
18-19

Company Visits July 01, 2018 TO June 30, 2019

70 TOTAL VISITS

22,972 TOTAL EMPLOYEES

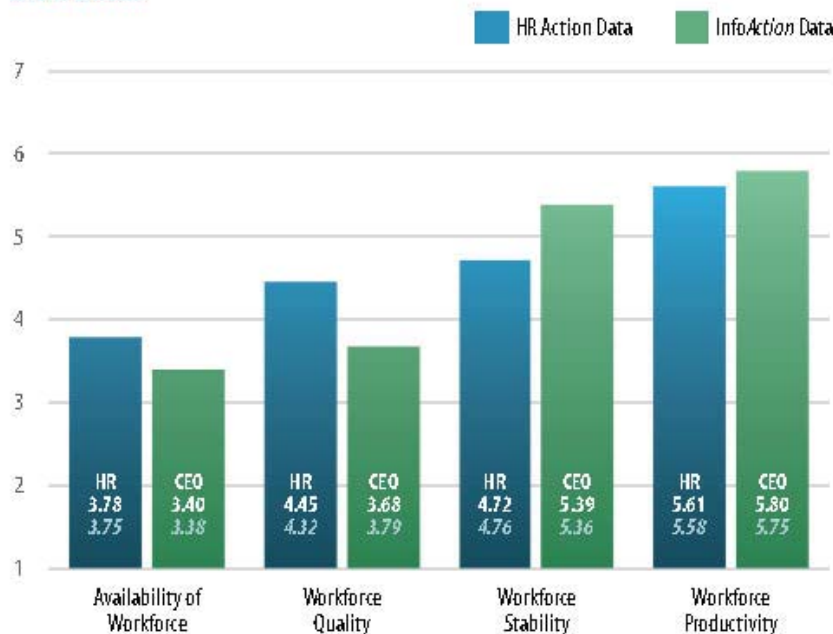


TOTAL EMPLOYEES REPRESENTED

Personnel Rankings

FY16-17 in Italics

Scales of 1 to 7: 1 is Low, 7 is High



PERSONAL BARRIERS TO EMPLOYMENT



PRE-EMPLOYMENT SCREENING



Recruitment

89% Use AccessDubuqueJobs

87% Use job board other than/in addition to ADJ.com

67% Attend Career Fairs

63% Offer referral incentive

59% Host Interns

50% Use LinkedIn

50% Place newspaper ads

39% Use Recruitment Agency

37% Use other resources

34% Offer Flex Scheduling as recruitment tool

30% Use Industry-associated job boards

21% Use Local Job Service (such as IowaWorks)

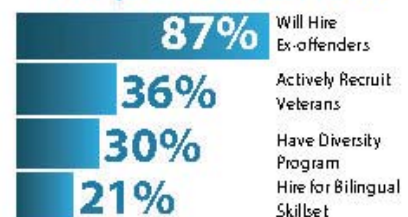
19% Apply for H1B visas or hire foreign labor

17% Use an outdoor sign

MOST EFFECTIVE:

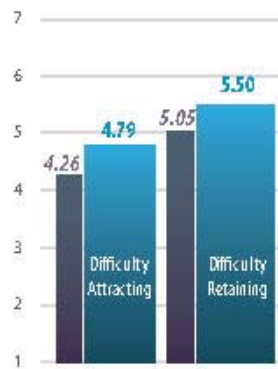
- 1: AccessDubuqueJobs
- 2: Other online job board
- 3: Employee Referral

UNIQUE POPULATIONS



TALENT ATTRACTION FROM OUTSIDE THE AREA

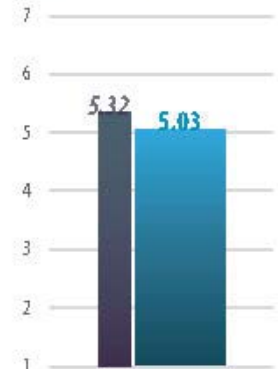
FY17-18 in Italics



EMPLOYEE ENGAGEMENT

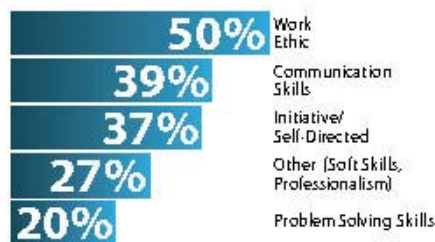
The commitment the employee has to the success of the organization and its goals

FY17-18 in Italics



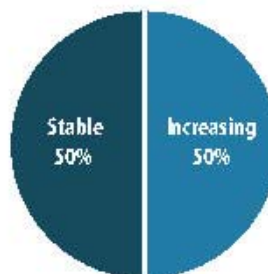
Training

TOP SKILLS GAP WITH NEW HIRES

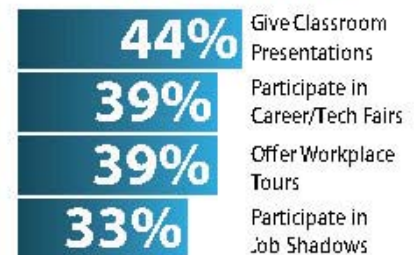


INTERNSHIPS
385+ **83%** USING **INTERNS**
INTERNS **6.1** **QUALITY** **OF INTERNS**
HOSTED

COMPANY INVESTMENT IN EMPLOYEE TRAINING

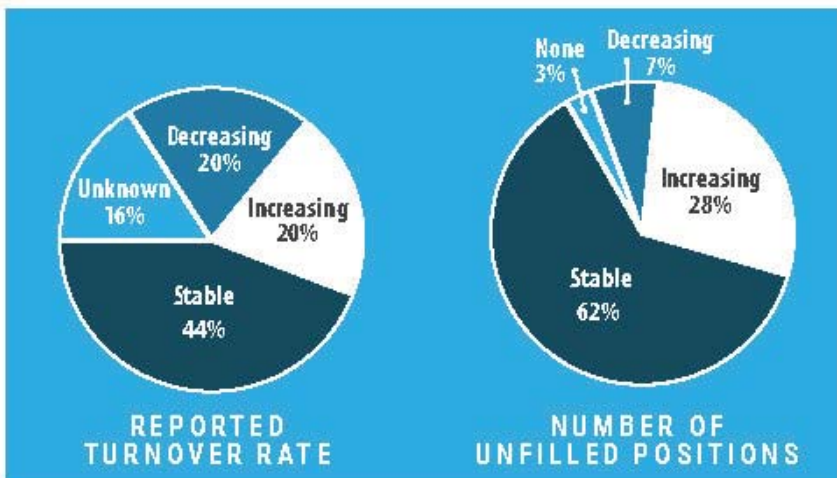


PARTNERSHIP WITH K-12 EDUCATION



TOP HR GOALS FOR NEXT 12 MONTHS

- 1: Improving Company Culture/ Employee Engagement
- 2: Recruitment
- 3: Retention
- 4: Succession Planning
- 5: Training



Wages & Benefits FY17-18 in Italics

62% 69% Believe WAGES are At Market	25% 13% Believe WAGES are Above Market	59% 50% Believe BENEFITS are At Market	38% 46% Believe BENEFITS are Above Market
Type of Benefit	% of Employees Offering Benefit	Type of Benefit	% of Employees Offering Benefit
Vacation - paid	100%	Employee Referral Incentive	51%
Healthcare	97%	Bonus Program	53%
Retirement match	97%	Flex-time Schedule	53%
Sick Leave - Paid	87%	Product Discounts	35%
Parking	90%	Work from Home	29%
Family Leave	91%	Free Meals/Discount	19%
Career Development	69%	Other	n/a
Part-time (Less than FT)	53%	Volunteer Time	37%
Health & Wellness Program	65%	Spot Bonuses	29%
Tuition Reimbursement	51%	Child Care	n/a

Greater Dubuque Region Skills Gap Analysis Fall 2019

Labor Market Overview (continued)

Employment Growth		
Region	'09-'19 Chg	'19-'29 Chg
Dubuque MSA	13.2%	8.9%
Dubuque Region	8.8%	7.1%
State	8.5%	6.9%
Nation	15.4%	8.0%

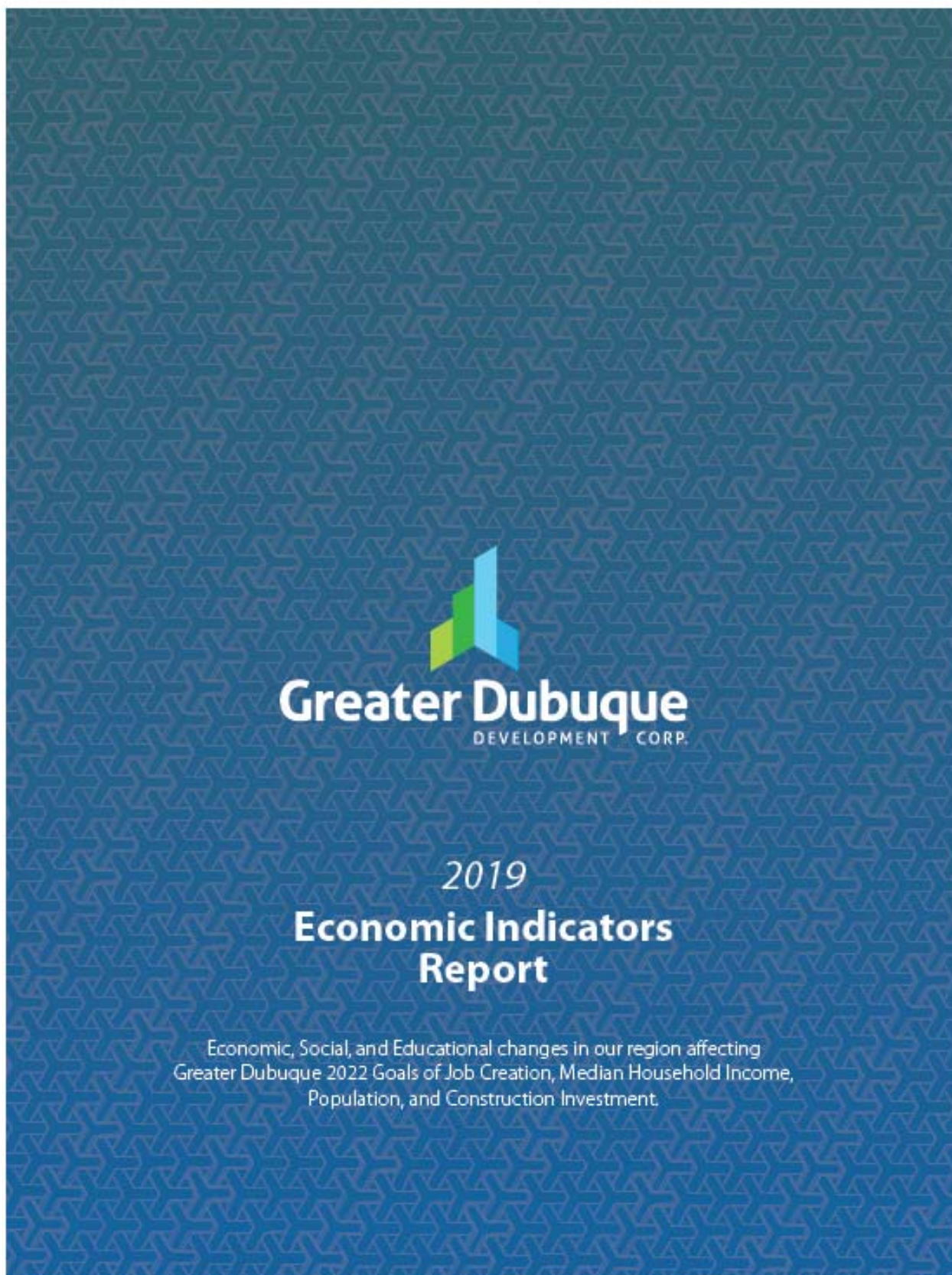
Working Age Growth		
Region	'09-'19 Chg	'19-'29 Chg
Dubuque MSA	4.2%	-4.8%
Dubuque Region	-0.3%	-6.5%
State	3.7%	-3.2%
Nation	6.5%	-1.2%

- Employment in the Dubuque MSA is projected to grow (8.9%) above the projections for the region (7.1%), State of Iowa (6.9%) and the Nation (8.0%).
- While the working age population (age 15 to 69) is projected to decline nationally (-1.2%), greater declines are projected in Iowa (-3.2%), the Dubuque MSA (-4.8%), and the region (-6.5%).
- 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 (4.2%) increase over 2018 Median Hourly Earnings. The earnings are less (-6.5%) than the National median.
- Of the 8 MSAs in the tri-state area, Dubuque ranks 6th in Median Hourly Wage.
 Rochester \$20.23 Cedar Rapids \$19.15 Iowa City \$19.03 Davenport \$17.61
 Dubuque \$17.73 Waterloo \$16.80 LaCrosse \$17.61 Platteville \$16.61

MSA Median Wage Change

Area	2014	2015	2016	2017	2018	1yr Chg	5yr Chg	Rank
Rochester	\$18.26	\$18.45	\$19.20	\$20.03	\$20.23	4%	5%	1
Cedar Rapids	\$17.50	\$17.65	\$18.04	\$18.48	\$19.15	2%	3%	2
Iowa City	\$17.55	\$17.53	\$17.71	\$18.38	\$19.03	1%	1%	3
Quad Cities	\$15.61	\$16.00	\$16.59	\$17.07	\$17.61	4%	6%	4
La Crosse	\$16.05	\$15.88	\$16.31	\$16.92	\$17.61	3%	2%	5
Dubuque	\$15.45	\$15.71	\$16.02	\$16.82	\$17.37	2%	4%	6
Waterloo	\$15.56	\$15.78	\$16.16	\$16.30	\$16.80	2%	4%	7
Platteville	\$14.58	\$14.84	\$15.40	\$15.83	\$16.61	4%	6%	8

GDDC 2019 Economic Indicators Report



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 & Annual Action Dashboards*
(InfoAction & HR Action Reporting, primarily quantitative)

Education/ Occupational Data

- Number of Businesses
- Top & Fastest-growing Occupations
- Top & Fastest-growing Industries
- Skills Gap Analysis*
- Higher Education Enrollments & Completions
- Certified K-12 Enrollment
- K-12 Reading & Math Proficiency

Median Household Income

- Salary Trends
- % Paying More Than 35% on Mortgage/Rent
- % K-12 Students Eligible for Free/Reduced Lunch
- Poverty Indicators
- SNAP Recipients
- Average Household Income for In- and Out-migration
- Data for Dubuque's True North Census Tracts 1 & 5

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

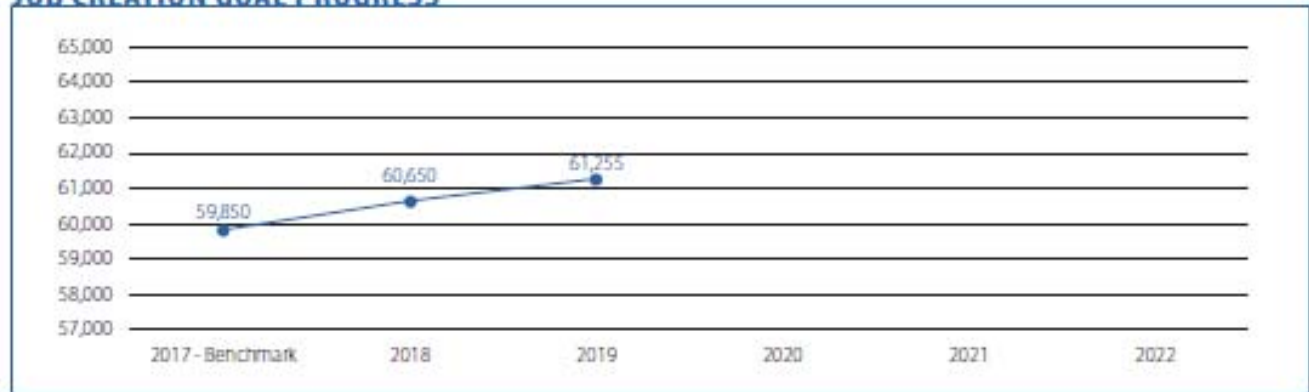
*Available reports can be found at www.greaterdubuque.org/data

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

2017: 2,797 2016: 2,759 2015: 2,762 2014: 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 (2014)	1,350	560	391	283	98	63	24	6	4	2,779
Businesses within the Dubuque MSA (2015)	1,350	517	412	286	99	62	24	11	1	2,762
Businesses within the Dubuque MSA (2016)	1,324	511	422	302	95	69	27	6	3	2,759
Businesses within the Dubuque MSA (2017)	1,358	544	397	298	97	67	29	4	3	2,797

% Small Businesses: 68% of all establishments have 9 employees or less

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

Dubuque MSA/Dubuque County

Source: U.S. Census Bureau, 2017 County Business Patterns Survey

TOP 10 INDUSTRIES BY VOLUME OF JOBS 2014 & 2019

INDUSTRY	2014 JOBS	2019 JOBS	# CHANGE	% CHANGE
Manufacturing	9,151	9,956	805	9%
Health Care and Social Assistance	8,218	9,121	903	11%
Retail Trade	6,900	6,751	(149)	(2%)
Government	5,073	5,165	92	2%
Finance and Insurance	3,596	4,841	1,245	35%
Accommodation and Food Services	4,380	4,437	57	1%
Wholesale Trade	3,406	3,149	(257)	(8%)
Educational Services	3,065	2,857	(208)	(7%)
Other Services (except Public Administration)	2,880	2,760	(120)	(4%)
Construction	2,473	2,624	151	6%

Dubuque MSA/Dubuque County

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

EASTEST GROWING INDUSTRIES BY % JOB INCREASE 2014 & 2019

INDUSTRY	2014 JOBS	2019 JOBS	# CHANGE	% CHANGE
Transportation and Warehousing	1,864	2,533	669	36%
Finance and Insurance	3,596	4,841	1,245	35%
Management of Companies and Enterprises	616	767	151	25%
Information	893	1,085	192	22%
Agriculture, Forestry, Fishing and Hunting	260	296	36	14%
Health Care and Social Assistance	8,218	9,121	903	11%
Manufacturing	9,151	9,956	805	9%
Real Estate and Rental and Leasing	455	487	32	7%
Construction	2,473	2,624	151	6%
Government	5,073	5,165	92	2%

Dubuque MSA/Dubuque County

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

TOP 10 JOBS BY VOLUME 2014 & 2019

OCCUPATION	2014	2019
Retail Salespersons	2,301	2,200
Customer Service Representatives	1,373	1,590
Combined Food Preparation and Serving Workers, Including Fast Food	1,444	1,559
Registered Nurses	1,317	1,500
Office Clerks, General	1,418	1,345
Cashiers	1,292	1,258
Heavy and Tractor-Trailer Truck Drivers	933	1,099
Assemblers and Fabricators, All Other, Including Team Assemblers	945	973
General and Operations Managers	854	919
Personal Care Aides	594	909

Dubuque MSA/Dubuque County

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

EASTEST GROWING OCCUPATIONS BY % INCREASE 2014 & 2019

OCCUPATION	# CHANGE	% CHANGE
Insurance Underwriters	65	97%
Insurance Claims and Policy Processing Clerks	145	85%
First-Line Supervisors of Personal Service Workers	42	53%
Personal Care Aides	315	53%
Mechanical Engineers	176	43%
Education Administrators, Postsecondary	84	37%
Counter Attendants, Cafeteria, Food Concession, and Coffee Shop	88	35%
Insurance Sales Agents	141	34%
Fitness Trainers and Aerobics Instructors	60	34%
Industrial Truck and Tractor Operators	128	33%

Dubuque MSA/Dubuque County

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

HIGHER EDUCATION GRADUATES

2011	2016	2017	2018
4,881	5,663	5,444	5,663

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	29,424	26,208	362	55,994
2017-2018*	28,624	29,005	316	57,945

*Previous data included ALL major completions, including second majors. 2017-2018 and subsequent reporting will only include first majors to eliminate duplication.

Source: EMSI (IPEDS)

K-12 DUBUQUE AND WEST DUBUQUE CERTIFIED ENROLLMENT

	Dubuque	Western Dubuque	Holy Family/Dubuque Lutheran	Private Schools in West Dubuque
2016-2017	10,555	3,149	1,614	1,362
2017-2018	10,506	3,099	1,582	1,365
2018-2019	10,430	3,094	1,563	1,281

Source: State of Iowa Department of Education

MATH PROFICIENCY



The 2018-2019 proficiency data release has been delayed by the State of Iowa and was not available for this report. A revised report will be available once the data is released.

Source: State of Iowa Department of Education

READING PROFICIENCY



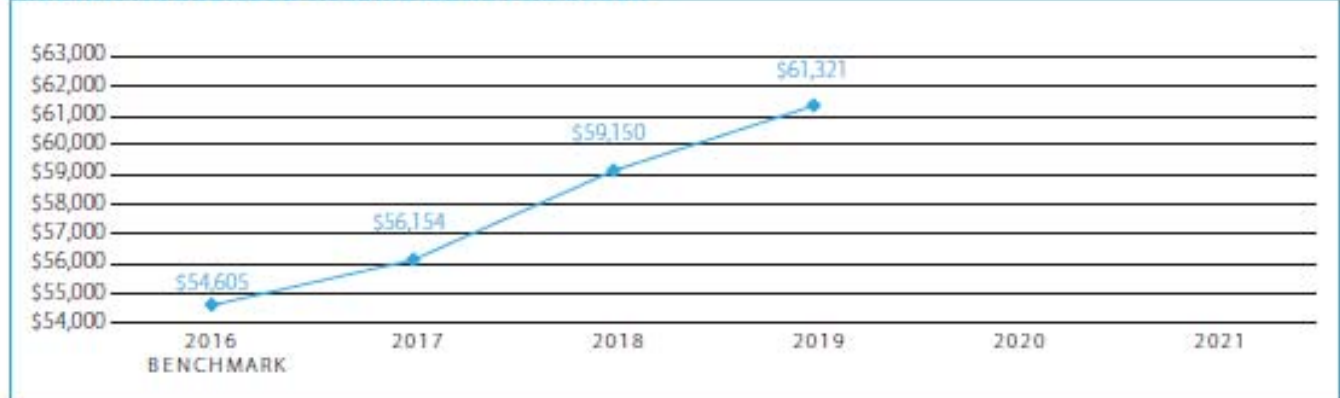
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Source: State of Iowa Department of Education

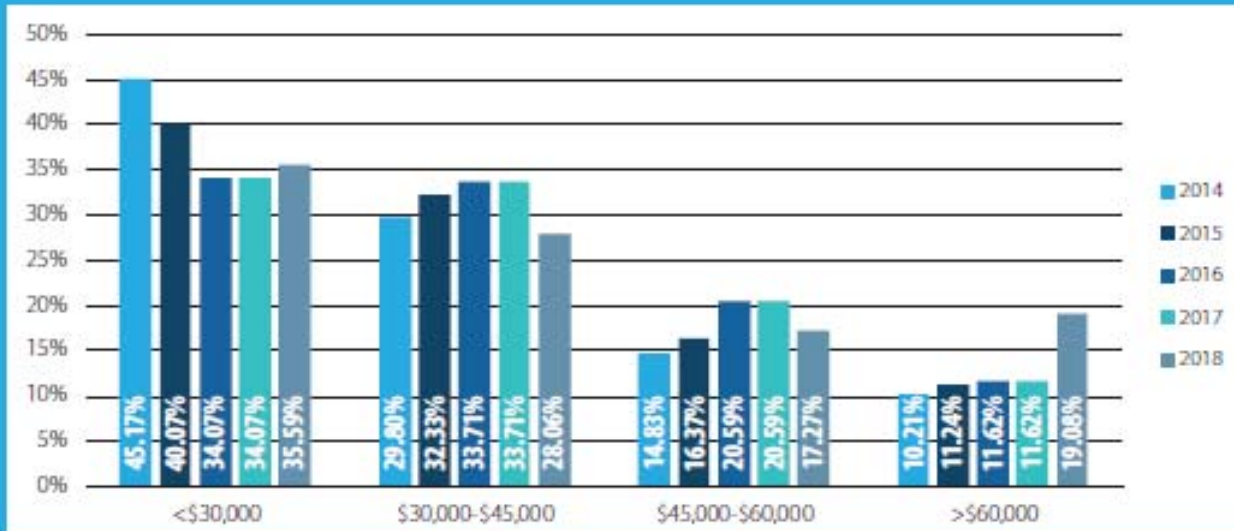
MEDIAN HOUSEHOLD INCOME

GOAL: \$60,000

MEDIAN HOUSEHOLD INCOME GOAL PROGRESS



SALARY TREND 2014–2018: % OF JOBS IN MARKET BY WAGE LEVEL



Dubuque MSA/Dubuque County

Source: Bureau of Labor Statistics, Occupational Employment Statistics

MEDIAN ANNUAL SALARY 2014–2018



Dubuque MSA/Dubuque County

Source: Bureau of Labor Statistics, Occupational Employment Statistics

POVERTY RATE 2014–2018



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	2017	2018	2017	2018	2017	2018
Below 18	21,883	21,788	15.8%	14.8%	+/- 2.1%	+/- 2.1%
18 to 34 years	19,882	19,924	17.9%	16.9%	+/- 1.9%	+/- 2.0%
35 to 64 years	35,848	35,571	7.4%	7.9%	+/- 0.8%	+/- 0.9%
65 years and older	15,143	15,655	9.2%	9.5%	+/- 1.6%	+/- 1.7%
RACE & HISPANIC ORIGIN*						
White/Caucasian alone	86,810	86,694	9.8%	9.8%	+/- 0.9%	+/- 0.9%
Black/African American alone	2,437	2,966	59.2%	54.0%	+/- 9.9%	+/- 12.4%
Asian alone	1,200	1,130	17.0%	12.5%	+/- 8.2%	+/- 8.5%
Two or more races	1,477	1,216	40.8%	21.5%	+/- 11.4%	+/- 8.7%
Hispanic or Latino origin (of any race)	1,987	2,113	32.0%	27.7%	+/- 11.3%	+/- 11.7%
OTHER						
Less than high school graduate	4,584	4,596	23.5%	21.5%	+/- 4.1%	+/- 5.1%
Employed, civilian labor force 16 years+	49,714	51,429	6.4%	7.4%	+/- 0.7%	+/- 0.7%
Female Householder Families with Children	2,278	2,337	47.2%	43.3%	+/- 7.3%	+/- 6.7%

* Smaller populations have a higher margin of error

Source: American Community Survey 2014-2018 5-year estimates

FREE AND REDUCED LUNCH PROGRAM PERCENTAGE

District	Year	Total Enrollment	Free Lunch	Reduced Lunch	% eligible for Free/Reduced Lunch
Dubuque	2015-16	10,419	3,244	604	36.93%
Dubuque	2016-17	10,360	3,152	532	35.56%
Dubuque	2017-18	10,293	3,219	584	36.95%
Dubuque	2018-19	10,175	3,743	715	43.8%
Western Dubuque	2015-16	3,178	713	276	31.1%
Western Dubuque	2016-17	3,297	742	295	31.45%
Western Dubuque	2017-18	3,276	697	323	31.14%
Western Dubuque	2018-19	3,285	732	313	31.8%

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

2018: 3,707
of 38,330 Total Households



Dubuque MSA/Dubuque County

Source: American Community Survey 2014-2018 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	13.6%
% with Gross Rent At or Exceeding 35% of Income	37.1%

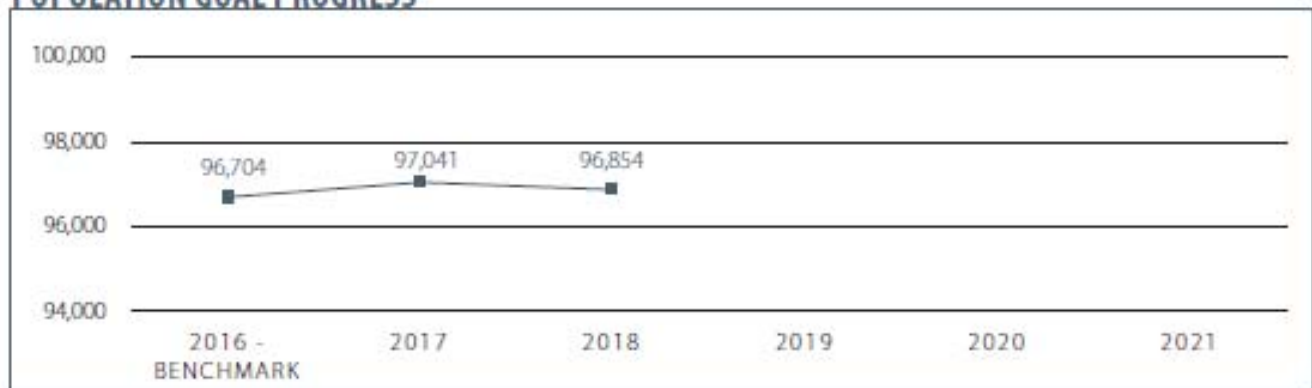
Dubuque MSA/Dubuque County

Source: American Community Survey 2014-2018 5-year Estimates

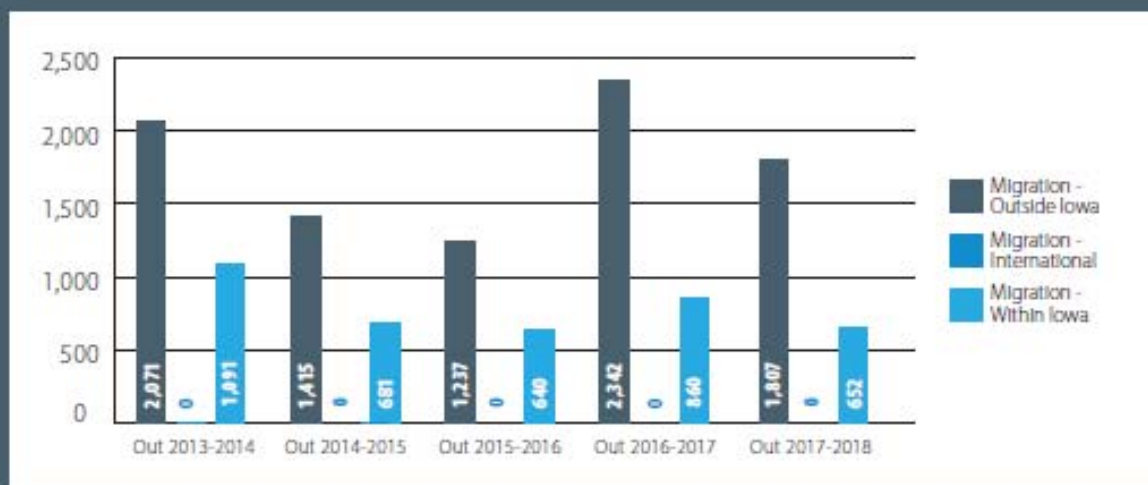
POPULATION

GOAL: 100,000

POPULATION GOAL PROGRESS



DUBUQUE COUNTY OUTFLOW (ESTIMATED FROM TAX RETURNS)

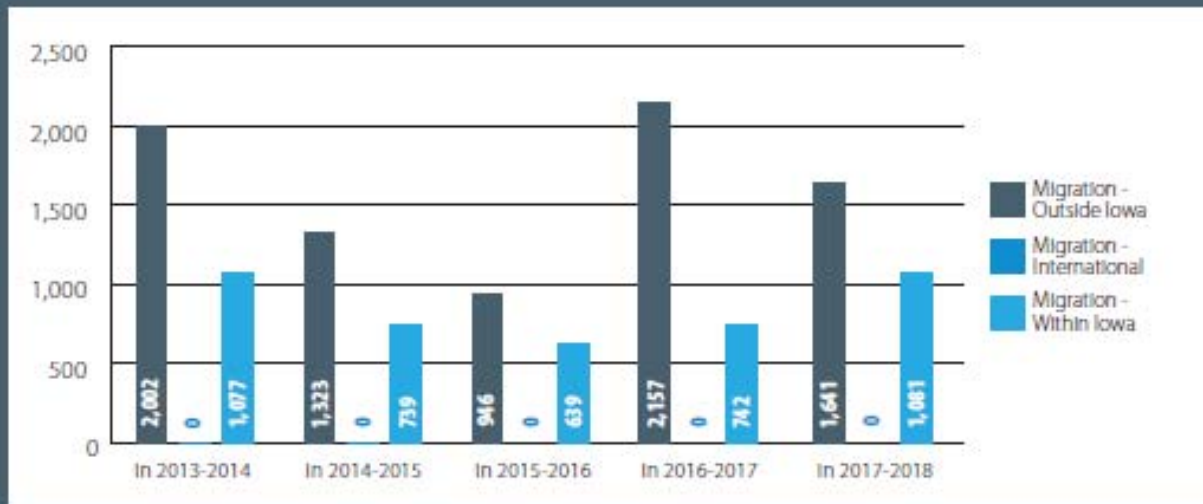


TOP OUTFLOW LOCATIONS

NUMBER OF RETURNS	COUNTY	STATE
100	Grant County	WI
90	Cook County	IL
89	Jo Daviess County	IL
86	Linn County	IA
83	Jackson County	IA
70	Delaware County	IA
61	Scott County	IA
60	Dane County	WI
51	Johnson County	IA
44	Polk County	IA

Source: Internal Revenue Service

DUBUQUE COUNTY INFLOW (ESTIMATED FROM TAX RETURNS)

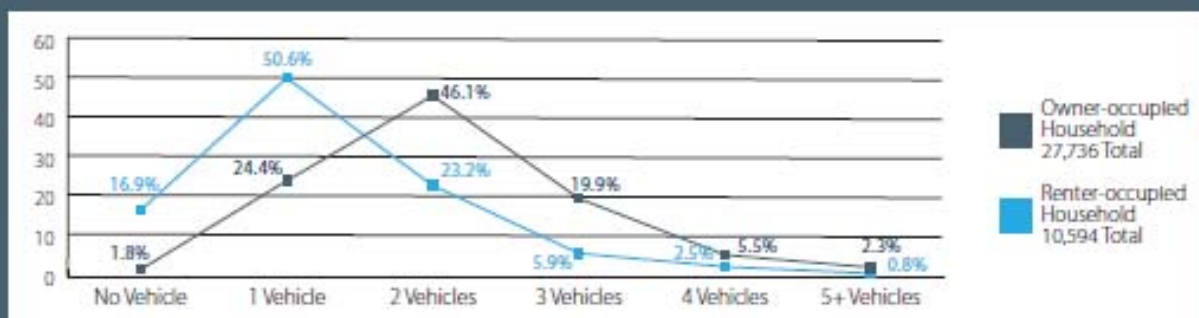


TOP INFLOW LOCATIONS

NUMBER OF RETURNS	COUNTY	STATE
104	Grant County	WI
103	Jo Daviess County	IL
91	Jackson County	IA
89	Cook County	IL
72	Linn County	IA
60	Delaware County	IA
43	Black Hawk County	IA
41	Scott County	IA
39	Jones County	IA
34	Johnson County	IA

Source: Internal Revenue Service

VEHICLE AVAILABLE BY HOUSEHOLD



Dubuque MSA/Dubuque County

Source: American Community Survey 2014-2018 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)	2018 INDEX (%WEIGHT)
Composite (100%)	89.3%	89.2%	90.8%
Grocery	98.3%	96.8%	101.1%
Housing	67.3%	69.4%	72.3%
Utilities	91.1%	88.4%	100.8%
Transportation	88.9%	100.4%	96.8%
Health	91.6%	92.7%	89.3%
Miscellaneous	102.5%	99.1%	98.4%

Dubuque MSA/Dubuque County

Source: Council for Community & Economic Research, 2018 Annual Averages

RETAIL—TOTAL TAXABLE SALES

	FY2017	FY2018	% Change
Real total taxable sales	\$1,349,779,034	\$1,323,052,623	-2.0%
Number of reporting firms (annualized)	2,724	2,713	0.4%
Population	96,896	96,932	0.0%
Average sales per capita	\$13,930	\$13,649	-2.0%
Average sales per firm	\$495,468	\$487,761	-1.6%

Source: Iowa State University, Retail Trade Analysis FY 2018

INVESTMENT

GOAL: \$800,000,000

INVESTMENT GOAL PROGRESS



HOUSING DATA

	2017	2018
Total Housing Units	40,818	41,065
Median Property Value of Owner-Occupied Units	\$157,200	\$160,900
Mortgage Status of Owner-Occupied Units	61.0% Mortgage 39.0% No Mortgage	60.8% Mortgage 39.2% No Mortgage
Rental Vacancy Rate	6.5%	6.6%
Median Rent	\$742	\$763

Source: American Community Survey 2014-2018 5-year Estimates

HOME & PROPERTY SALES

Residential Home Sales - Dubuque Area: **965** (2019), 4% Decrease over 2018
 Commercial/Industrial Sales - Dubuque Area: **21** (2019), 12% Decrease over 2018

Source: East Central Iowa Association of REALTORS 2019 Data

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	
	2017	2018	2017	2018
Employment (Civilian Labor Force)	66.1%	65.3%	61.4%	60.8%
Commuting to work by walking or public transportation	4.7%	4.4%	17.8%	14.0%
Median Household Income	\$59,150	\$61,321	\$30,299	\$32,507
Poverty Level	11.9%	11.7%	33.4%	31.2%
SNAP Participation for past 12 months (households)	9.8%	9.7%	30.3%	30.3%

Source: American Community Survey 2014-2018 5-year Estimates

SOURCES

& UPDATE CYCLES

Source	Used for	When Updated
U.S. Census Estimates	# of businesses	Annually (April)
EMSI - QCEW, non-QCEW, self-employed	Job growth, top jobs by industry	Quarterly
EMSI - IPEDS	Higher education graduates and enrollment	Annually
State of Iowa Department of Education	Math & Reading proficiency, Free/Reduced lunch	Annually
Bureau of Labor Statistics	Salary trends	Annually
Internal Revenue Service	Income of inward/outward migration, Outflow & Inflow data	Annually (November)
American Community Survey	Housing Data, Poverty, Income	Annually (December)
Iowa State University	Retail data	Annually (March)
East Central Iowa Association of REALTORS	Housing Data	Annually (January)

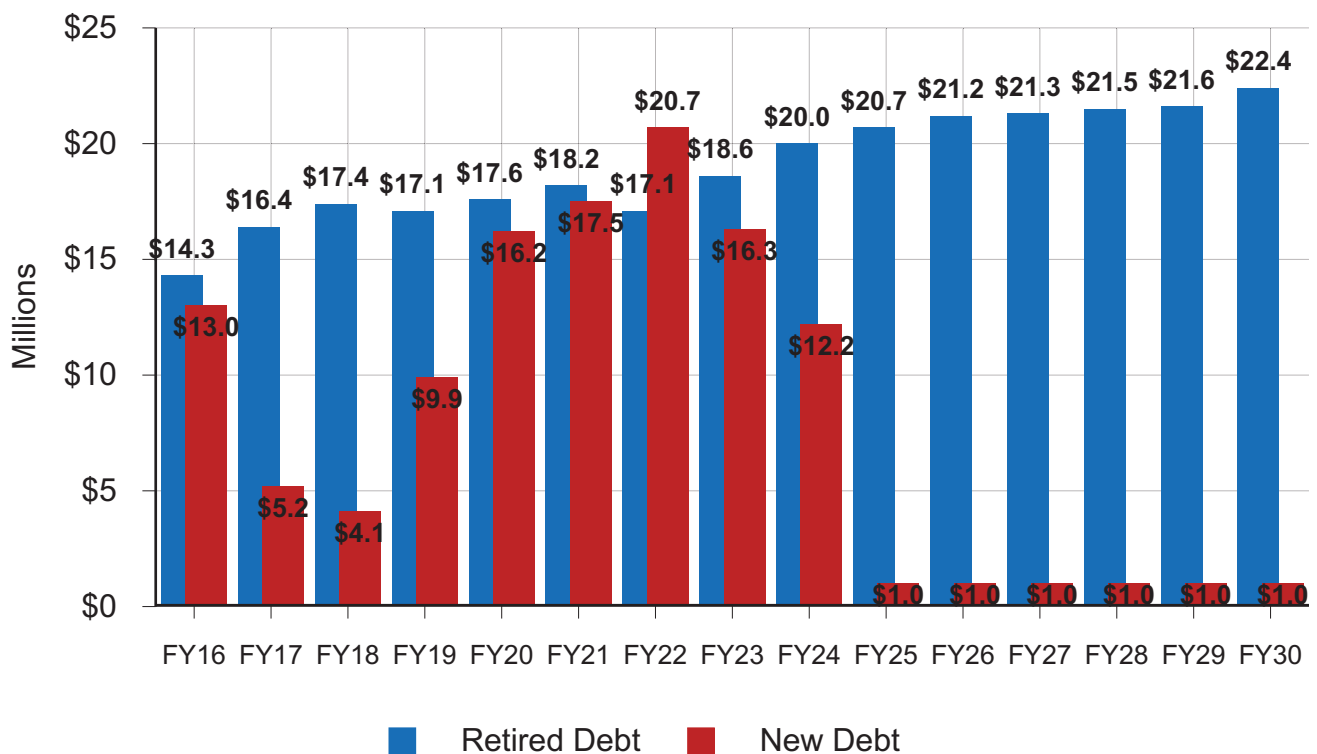
Fiscal Year 2021 Budget Recommendation

The goal of the Fiscal Year 2021 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 2019 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 26, 2020. The Fiscal Year 2021 budget year begins on July 1, 2020.

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.

In Fiscal year 2021 City staff has been able to meet that goal of retiring more debt than is being issued in every year for the sixth consecutive year. However, in Fiscal Year 2022 due to the issuance of debt for the new downtown parking ramp being moved up from FY 2025 to FY 2022, it is anticipated the City will not meet that goal, returning to meeting the goal in FY 2023 and beyond.

Retired Debt Versus New Debt (In Millions)



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 2021 recommended City property tax rate of \$10.43 per thousand is a 1.00% increase from Fiscal Year 2020, which follows a 2.43% decrease from Fiscal Year 2019, and a 2.79% decrease from Fiscal Year 2018.

The average homeowner would see a 2.72% (\$20.94) increase in their property tax payment for the City portion of their property tax bill. The average commercial property would see a 0.53% (\$16.89) decrease, the average industrial property a 0.03% (\$1.39) decrease, and the average multi-residential property a 12.26% (\$213.06) increase.

Fiscal Year 2021 follows Fiscal Year 2020 where the average homeowner saw no change in their property tax payment for the city portion of their property tax bill, the average commercial property saw a 3.58% (\$117.52) decrease, the average industrial property saw a 3.21% (\$156.15) decrease, and the average multi-residential property saw a 7.07% (\$132.29) decrease.

The following chart shows the impact on the average homeowner with the commercial and industrial backfill phased out over five-years and with the backfill remaining at 100%:

Fiscal Year	Reduced Backfill			100% Backfill		
	City Tax	% Change	\$ Change	City Tax	% Change	\$ Change
2012	\$791.11	2.72%	\$20.94	\$791.11	2.72%	\$20.94
2022	\$816.97	3.27%	\$25.86	\$812.13	2.66%	\$21.02
2023	\$845.01	3.43%	\$28.04	\$840.25	3.46%	\$28.12
2024	\$884.47	4.67%	\$39.46	\$879.77	4.70%	\$39.52
205	\$925.44	4.63%	\$40.97	\$920.83	4.67%	\$41.06

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Des Moines	\$18.3798
10	Council Bluffs	\$18.2629
9	Waterloo	\$17.5480
8	Davenport	\$16.7800
7	Sioux City	\$16.0707
6	Iowa City	\$15.8331
5	Cedar Rapids	\$15.4362
4	West Des Moines	\$11.7980
3	Ankeny	\$11.4140
2	Dubuque (FY 2021)	\$10.4346
1	Ames	\$10.0256
	AVERAGE w/o Dubuque	\$15.15

*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 (Des Moines) is 76.14% higher than Dubuque's rate, and the average is 45.24% higher than Dubuque.

At the end of the Fiscal Year 2020 budget cycle for all cities, the highest ranked city was 77% higher than Dubuque and the average was 47% higher than Dubuque, so there is a significant possibility that in Fiscal Year 2021 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	\$1,269.20
10	Iowa City	\$993.15
9	Ankeny	\$900.76
8	Cedar Rapids	\$881.00
7	Council Bluffs	\$924.59
6	Des Moines	\$833.62
5	Davenport	\$840.11
4	Sioux City	\$671.69
3	Waterloo	\$681.77
2	Ames	\$542.07
1	Dubuque (FY 21)	\$539.94
	AVERAGE w/o Dubuque	\$853.79

Dubuque has the **LOWEST** taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 135.06% higher than Dubuque's taxes per capita, and the average is 58.13% higher than Dubuque.

The projected Fiscal Year 2021 property tax asking of \$26,952,048 is a \$655,967 (2.49%) increase from Fiscal Year 2020. The total Fiscal Year 2021 budget recommendation (\$199,808,524) is 4.33% more than the current budget year (Fiscal Year 2020). The Fiscal Year 2021 operating budget recommendation is \$140,061,277 and the Fiscal Year 2021 Capital Improvement Program budget recommendation is \$59,747,247.

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 2021	\$ Difference	% Difference
Property Tax Rate	\$ 14.5819	\$ 10.4346	-\$4.1473	-28.44%
Average Residential Payment	\$ 512.38	\$ 791.11	+\$278.73	+54.40%
Average Commercial Payment	\$ 2,490.61	\$3,143.82	+\$653.21	+26.23%
Average Industrial Property	\$ 6,975.00	\$4,712.37	-\$2,262.63	-32.44%
Average Multi-Residential Property (FY17)	\$ 2,472.99	\$1,950.98	-\$522.01	-21.11%

Position Eliminations, New Positions and Unfrozen Positions

The Fiscal Year 2021 budget increases the full-time equivalents by 11.50 FTE, decreases part-time equivalents by 2.83 FTE, and increases seasonal equivalents by 0.32 FTE, **resulting in a net increase of 8.35 full-time equivalents**. The following chart summarizes the personnel changes adopted in Fiscal Year 2021:

Department	Position	Type	FY 2021 Cost (Savings) Includes Benefits	FTE
City Clerk	Limited Term Clerical Assistant	Seasonal	\$ (13,657)	-0.50
City Clerk	Intern	Seasonal	\$ (8,331)	-0.31
Engineering	Camera Systems Technician	Full-Time	\$ 66,774	1.00
Engineering	Environmental Engineer	Full-Time	\$ 127,576	1.00
Engineering	Engineering Technician	Full-Time	\$ (93,866)	-1.00
Engineering	Intern	Seasonal	\$ (8,692)	-0.25
Finance	Budget Manager	Full-Time	\$ (107,438)	-1.00
Finance	Budget/Financial Analyst	Full-Time	\$ 86,714	1.00
Finance	Budget/Financial analyst	Full-Time	\$ 86,714	1.00
Finance	Finance Intern	Seasonal	\$ 16,384	0.51
Finance	Confidential Account Clerk	Full-Time	\$ 69,157	1.00
Finance	Confidential Account Clerk	Part-Time	\$ (43,072)	-0.75
Fire	Firefighter	Full-Time	\$ 88,645	1.00
Health Services	Animal Control Officer	Full-Time	\$ 83,350	1.00
Health Services	Animal Control Officer	Part-Time	\$ (51,119)	-0.72
Housing	Assistant Housing Director	Full-Time	\$ 110,316	1.00
Housing	Grant Administrator	Full-Time	\$ (91,851)	-1.00
Housing	Resiliency Coordinator	Full-Time	\$ 105,279	1.00
Housing	Nuisance Specialist	Full-Time	\$ 72,885	1.00
Housing	Inspector I	Full-Time	\$ (84,275)	-1.00
Housing	Inspector II	Full-Time	\$ 95,841	1.00
Housing	Inspector I	Seasonal	\$ (21,182)	-0.30
Library	Library Aide	Full-Time	\$ 71,800	1.00
Parks	Laborer II	Seasonal	\$ 14,785	0.53
Police	School Resource Officer	Full-Time	\$ 103,158	1.00
Public Information Office	Communications Assistant	Full-Time	\$ 39,140	0.50
Public Information Office	Communications Specialist	Part-Time	\$ (21,904)	-0.38
Public Works	Traffic Signal Technician II	Full-Time	\$ 78,502	1.00
Public Works	Secretary	Full-Time	\$ 71,258	1.00
Public Works	Clerical Assistant	Part-Time	\$ (21,461)	-0.68
Water	Water Distribution Maintenance Worker	Part-Time	\$ 29,545	0.50
Water	Water Meter Service Worker	Part-Time	\$ (60,331)	-0.80
	FY 2021 Total		\$ 790,644	8.35

Looking at the FY 2021 recommended budget, the current budget year (Fiscal Year 2020) and previous budget years (Fiscal Year 2019 and 2018), 55.24 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)	FY 2021 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
City Clerk	Clerical Assistant	Seas					\$ 13,657	-0.50
City Clerk	Intern	Seas					\$ 8,331	-0.31
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	Engineering Tech	FT					\$ 93,866	-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			\$ 8,692	-0.80
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 Dir.	FT				\$ 110,888		-1.00
Finance	Payroll Specialist	PT				\$ 46,659		-0.70
Finance	Budget Manager	FT					\$ 107,438	-1.00
Finance	Confidential Account Clerk	PT					\$ 43,072	-0.75
Health Services	Animal Control Officer	PT				\$ 50,695	\$ 51,119	-1.44
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
Housing	Grant Administrator	FT					\$ 91,851	-1.00
Housing	Inspector I	FT					\$ 84,275	-1.00
Housing	Inspector I	Seas					\$ 21,182	-0.30
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

Department	Positions Eliminated	Type	FY 2017 Savings (Includes Benefits)	FY 2018 Savings (Includes Benefits)	FY 2019 Savings (Includes Benefits)	FY 2020 Savings (Includes Benefits)	FY 2021 Savings (Includes Benefits)	FTE
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	\$ 21,904	-0.75
Public Works	Laborer	Seas			\$ 36,105			-1.31
Public Works	Clerical Assistant	PT					\$ 21,461	-0.68
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
Transp. Svcs	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
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	Water Meter Service Worker	PT					\$ 60,331	-0.80
Water	Secretary	PT				\$ 22,923		-0.50
Total Positions Eliminated			\$ 195,920	\$ 1,185,923	\$1,391,895	\$ 940,532	\$ 627,179	-55.24

Over a five-year period (Fiscal Year 2017, Fiscal Year 2018, Fiscal Year 2019, Fiscal Year 2020, and Fiscal Year 2021) the City will have eliminated 55.24 full-time equivalent positions and added 51.12 full-time equivalent positions resulting in -4.12 net change in number of employees over that five-year period.

Since 1981, the City has minimized the number of positions added. If the Fiscal Year 2021 staffing changes are approved, the City will have increased its full-time workforce by 0.4% since 1981. This was achieved in spite of all the new services that have been added in that time period including staff-intensive activities like recycling and combined county-wide public safety dispatching. Also, the number of sworn Police Officer positions has increased by 37 over that time period.

Debt

The City will issue \$54,821,719 in new debt in the recommended 5-year CIP, mostly for fire truck and pumper replacements, fire station expansion, road improvements, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if the referendum does not pass).

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Chavenelle Road Rehab	\$ 1,295,000					\$ 1,295,000
Cedar and Terminal Sanitary Mains and Life	\$ 674,810	\$ 1,416,000	\$ 2,270,000			\$ 4,360,810
Sanitary Sewer Extension to Existing Developments	\$ 600,000	\$ 1,200,000				\$ 1,800,000
E 12th and Elm Parking Lot	\$ 589,000					\$ 589,000
Water SCADA and Communications	\$ 495,000					\$ 495,000
Transit Bus Replacement	\$ 426,522	\$ 187,201				\$ 613,723
Center Place Alley Sanitary Sewer Rehab	\$ 410,000					\$ 410,000
River Dock Expansion	\$ 406,000					\$ 406,000
Auburn and Custer Sanitary Sewer	\$ 316,400					\$ 316,400
Fire Ladder and Pumper Replacement	\$ 288,417	\$ 1,557,550		\$ 865,200		\$ 2,711,167
Sanitary Sewer CCTV Inspection	\$ 285,000	\$ —	\$ 183,715	\$ 181,000		\$ 649,715
City-Wide Tipper Carts	\$ 280,000	\$ 280,000	\$ 280,000			\$ 840,000
General Ledger Software	\$ 250,000	\$ 750,000				\$ 1,000,000
Jackson Park Amenities	\$ 250,000					\$ 250,000
Water Wells, Well Field, & Well Transmission	\$ 250,000					\$ 250,000
Sanitary Sewer Asset Management Plan	\$ 237,000	\$ 121,000				\$ 358,000
Sanitary Sewer Track Line Cleaning & Lining	\$ 187,790					\$ 187,790
Replace HVAC Fire Headquarters	\$ 168,924	\$ 344,605				\$ 513,529
Public Lead Line Water Main Replacement	\$ 120,000					\$ 120,000

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Water Treatment Plant Condition Assessment	\$ 115,000					\$ 115,000
Downtown Ramp	\$ —	\$10,000,000	\$ 7,240,000			\$ 17,240,000
W&RRC Final Clarifier		\$ 860,000				\$ 860,000
Fire Station Expansion Relocation					\$ 806,000	\$ 806,000
Street - Street Light Installation				\$ 150,000		\$ 150,000
W&RRC High Strength Storage	\$ —	\$ 479,000	\$ 1,062,975			\$ 1,541,975
Sanitary Sewer Twin Ridge Lagoon Abandonment		\$ 465,000				\$ 465,000
Development of McFadden Farm			\$ 4,455,000	\$ 3,900,000		\$ 8,355,000
Airport Rehab Taxiway A			\$ 427,300	\$ 225,000		\$ 652,300
Sanitary Sewer Perry & Bradley St Force Main Improvements			\$ 225,000			\$ 225,000
Knob Hill-Duggan Drive Sanitary Sewer Reconstruction			\$ 154,310			\$ 154,310
Cooper Place and Maiden Lane Sanitary Sewer			\$ 30,000	\$ 305,000		\$ 335,000
Five Flags Improvements				\$ 6,000,000		\$ 6,000,000
GDT URD Incentives & Rehab				\$ 400,000		\$ 400,000
Downtown Urban Renewal ADA Assist				\$ 100,000		\$ 100,000
Street -7th Street Extension to Pine				\$ 40,000		\$ 40,000
Sanitary Sewer Lining Program					\$ 216,000	\$ 216,000
Total New Debt	\$ 7,644,863	\$17,660,356	\$16,328,300	\$12,166,200	\$ 1,022,000	\$ 54,821,719

In addition, the City will access \$12,886,503 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Stormwater Upper Bee Branch & Sponsor SRF	\$ 247,664					\$ 247,664
Stormwater Upper Bee Branch Railroad Culverts SRF	\$ 7,245,000	\$ 1,999,090				\$ 9,244,090
Water Roosevelt Water Tower SRF	\$ 1,304,749					\$ 1,304,749
Water CIWA Purchase & Improvements	\$ 1,060,000	\$ 1,030,000	\$ —			\$ 2,090,000
Total Draw Downs	\$ 9,857,413	\$ 3,029,090	\$ —	\$ —	\$ —	\$12,886,503

The City will retire \$94,628,548 of existing debt over the next five-years (FY21-FY25).The following chart shows the net reduction of debt from Fiscal Year 2021 - Fiscal Year 2025:

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
New Debt	\$ 7,644,863	\$ 17,660,356	\$ 16,328,300	\$ 12,166,200	\$ 1,022,000	\$ 54,821,719
Previously Issued SRF Draw Downs	\$ 9,857,413	\$ 3,029,090	\$ —	\$ —	\$ —	\$ 12,886,503
Retired Debt	-\$18,195,851	-\$17,065,073	-\$18,646,375	-\$19,995,470	-\$20,725,779	-\$94,628,548
Net Debt Reduction	-\$693,575	\$3,624,373	-\$2,318,075	-\$7,829,270	-\$19,703,779	-\$26,920,326

Outstanding General Obligation (G.O.) debt on June 30, 2021 is projected to be \$111,687,827 (46.67% of the statutory debt limit), **leaving an available debt capacity of \$127,610,421 (53.33%)**. In Fiscal Year 2016, the City was at 86.13% of statutory debt limit, so **46.67% in Fiscal Year 2021 is a 43.22% decrease in use of the statutory debt limit.**

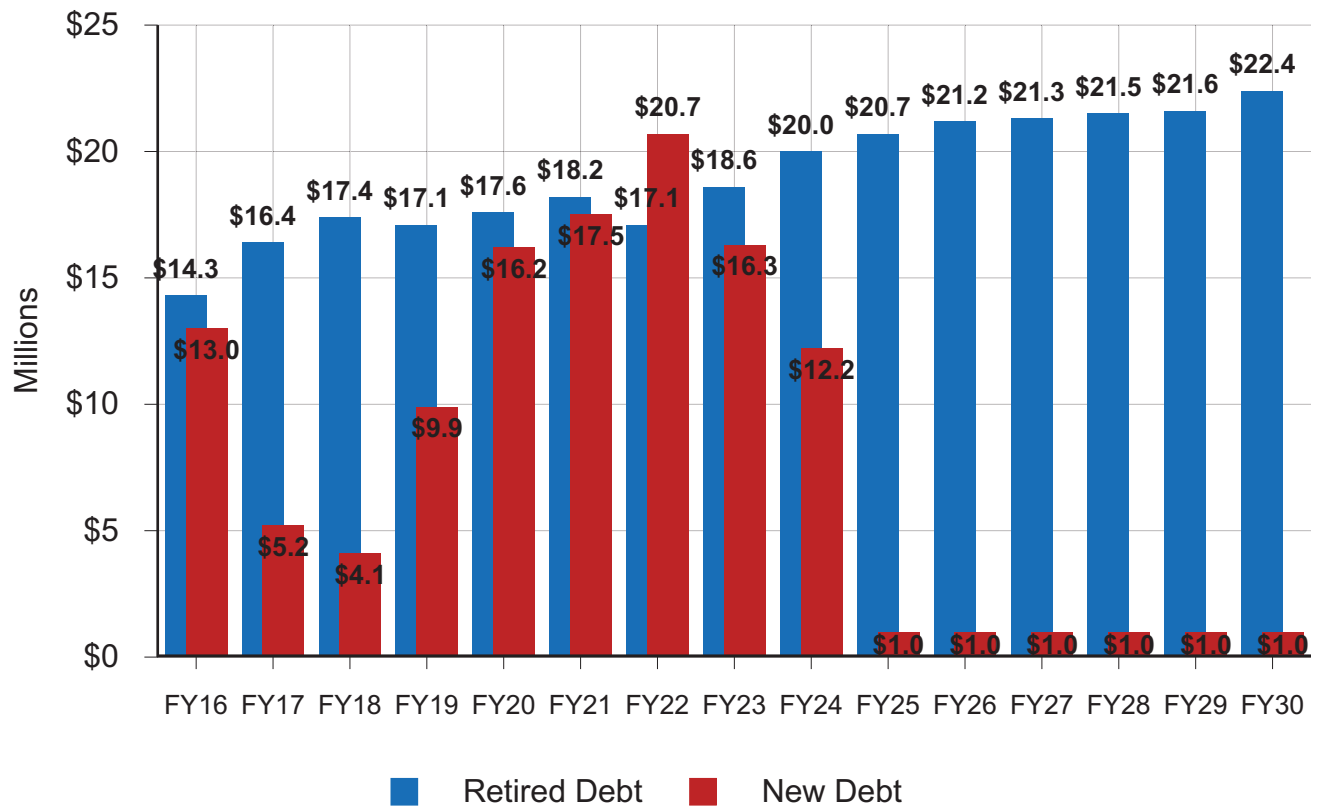
The City also has debt that is not subject to the statutory debt limit, such as revenue bonds. Outstanding revenue bonds payable by water, sewer, parking and stormwater fees, will have a balance of \$149,099,964 on June 30, 2021 .

The total City indebtedness as of June 30, 2021, is projected to be \$260,787,791 (46.67% 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 \$34,689,850 less in debt as of June 30, 2021.**

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.

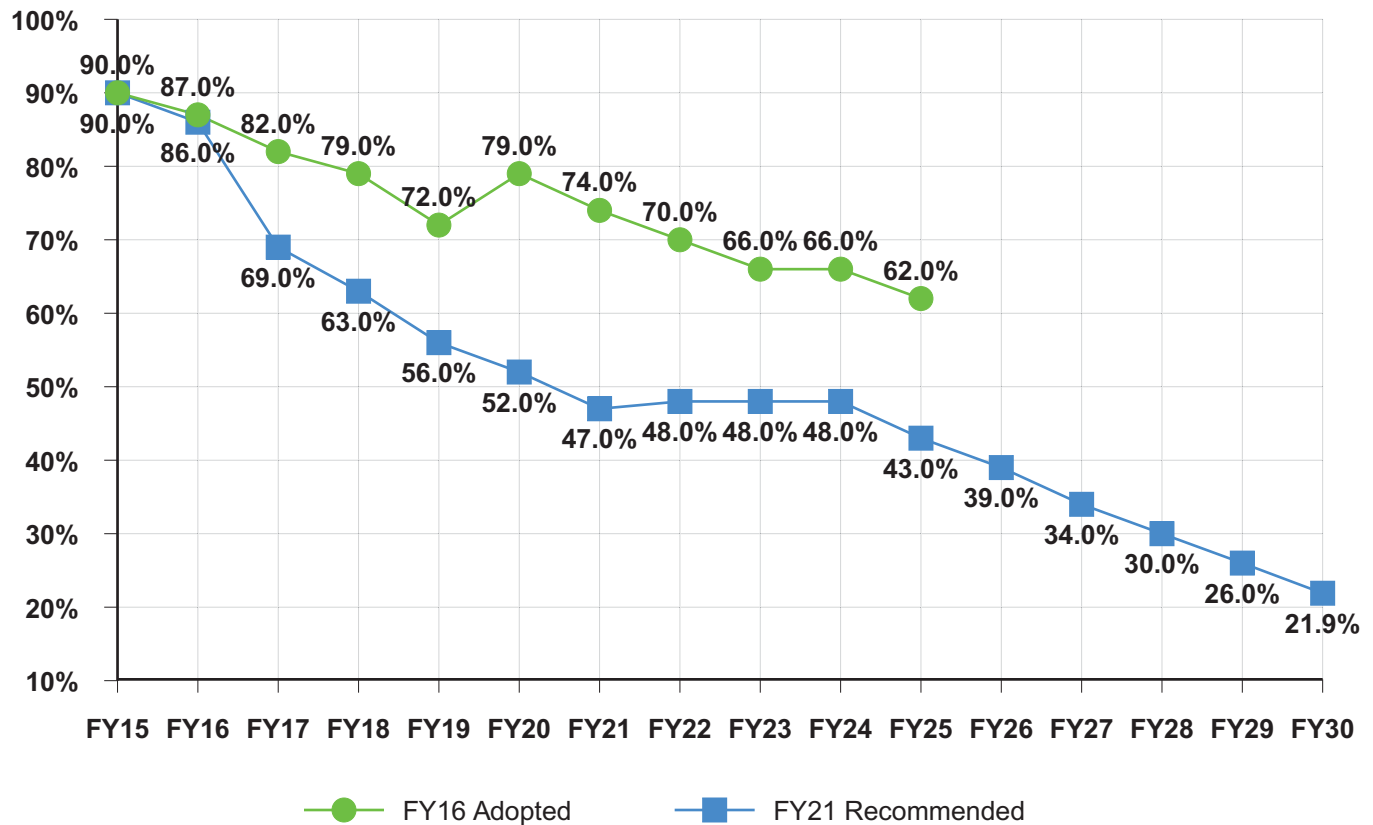
The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:

Retired Debt Versus New Debt (In Millions)



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 in every year except Fiscal Year 2022 due to the issuance of debt for the new downtown parking ramp being moved up from FY 2025 to FY 2022. **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 2021, the use of the statutory debt limit would be 47%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2025, the City of Dubuque would be at 43% of the statutory debt limit. Projections out 10 years to Fiscal Year 2030 show the City of Dubuque at 22% 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)

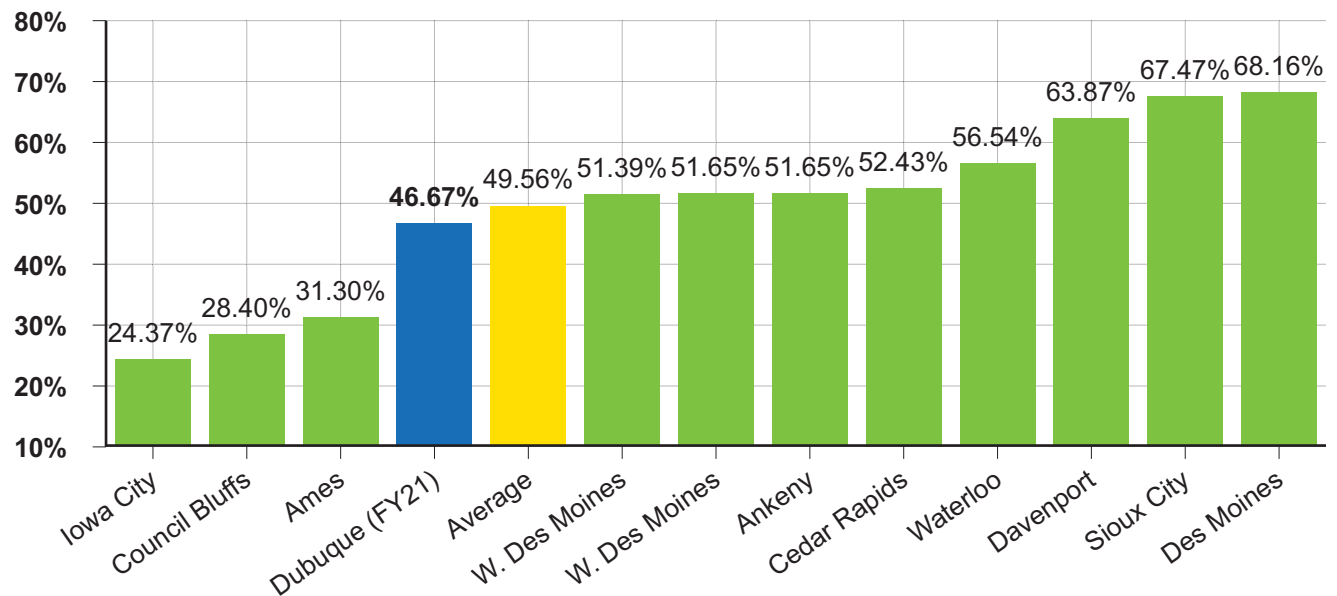


The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2021 compared to the other cities in Iowa for Fiscal Year 2019 with a population over 50,000:

Fiscal Year 2019 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	Dubuque (FY21)	\$ 239,298,248	\$ 111,687,827	46.67%
3	Ames	\$ 209,227,522	\$ 65,480,000	31.30%
2	Council Bluffs	\$ 241,950,558	\$ 68,725,096	28.40%
1	Iowa City	\$ 274,723,837	\$ 66,945,000	24.37%
	Average w/o Dubuque			49.56%

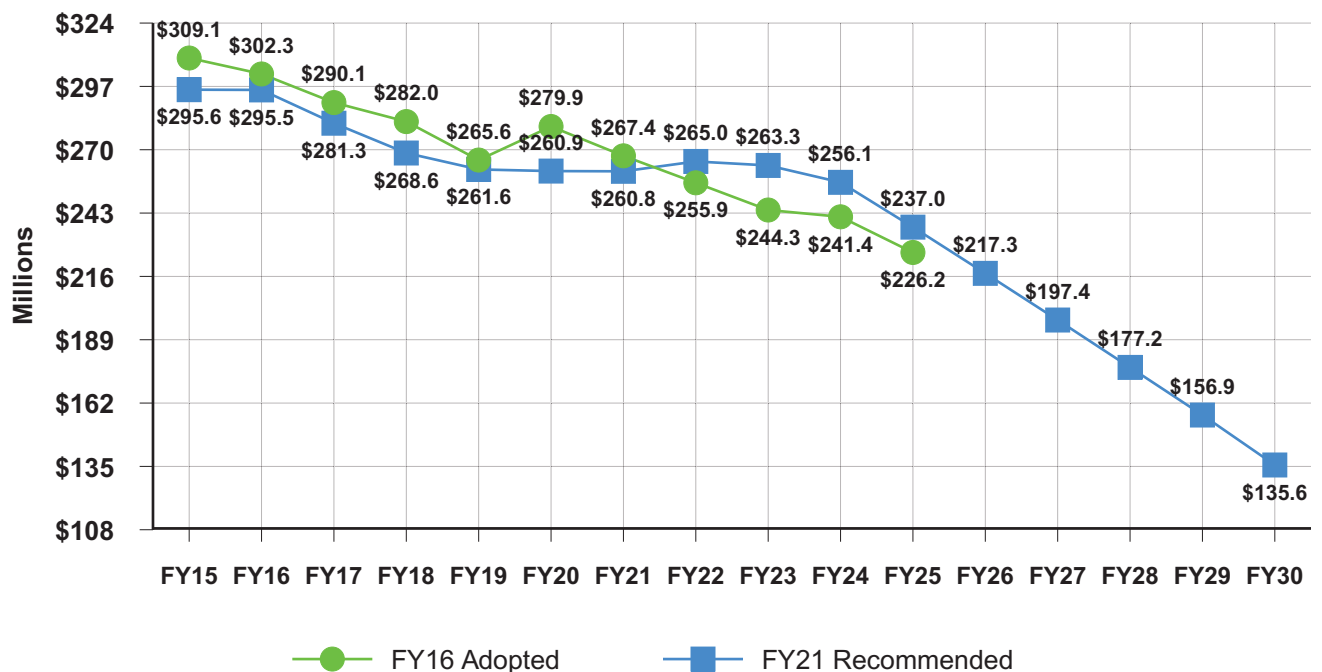
Percent of Legal Debt Limit Utilized



Dubuque ranks as the fourth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is below the average of the other Cities.

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 \$237.0 million (43% of the statutory debt limit) and the projection is to be at \$135.6 million (22% of statutory debt limit) within 10 years.

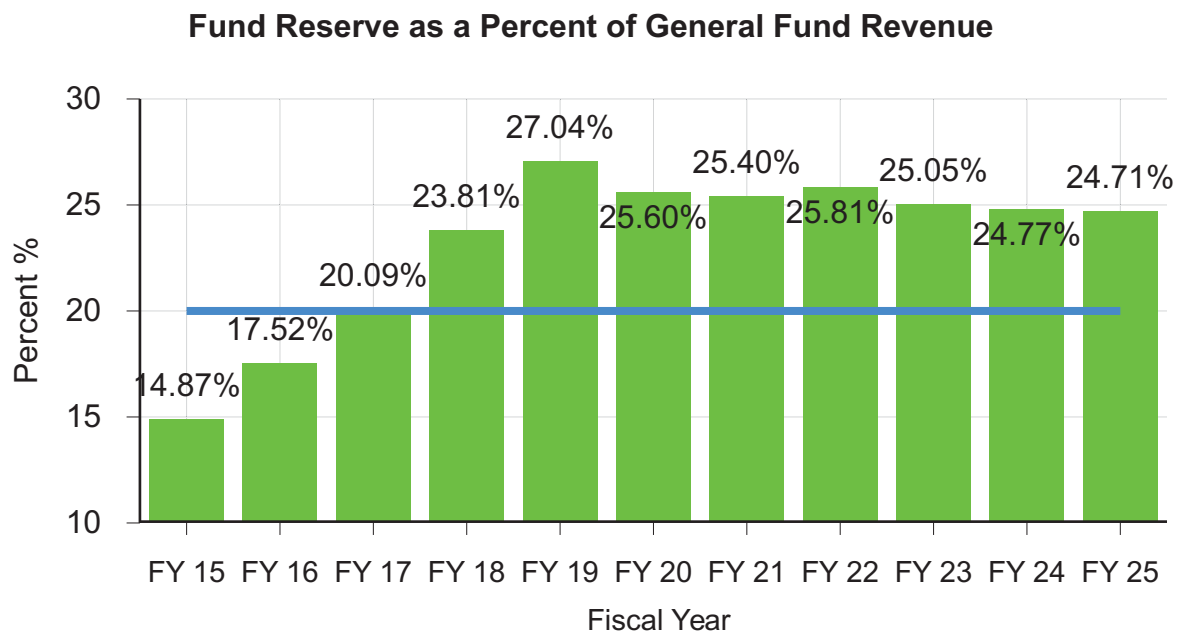
Total Debt (In Millions)



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	27.04%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2020	25.60%	Decrease due to planned capital expenditures
FY 2021	25.40%	Decrease due to planned capital expenditures



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 in FY 2020, the City of Dubuque will have a general fund reserve of 18.86% of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy on a cash basis or 25.60% percent of general fund revenues as computed by the accrual basis methodology used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$13,031,745 on June 30, 2020 as compared to the general fund reserve balance on an accrual basis of \$18,120,432 as computed by Moody's Investors Service. In Fiscal Year 2020, there are resources available for mid-year capital expenditures due to employee vacancy savings in several departments and additional riverfront lease, building permits, and franchise fee revenues. The general fund reserve balance on an accrual basis exceeds 22% in FY 2020, which is the margin of error used to ensure the City always has a general fund reserve of at least 20% as computed by Moody's Investors Service.

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

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Contribution	\$1,700,000	\$—	\$—	\$—	\$—	\$—	\$—
City's Spendable General Fund Cash Reserve Fund Balance	\$20,011,333	\$18,120,432	\$18,120,432	\$18,120,432	\$18,120,432	\$18,120,432	\$18,120,432
% of Projected Revenue (Moody's)	27.04%	25.60%	25.40%	25.81%	25.05%	24.77%	24.71%

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.

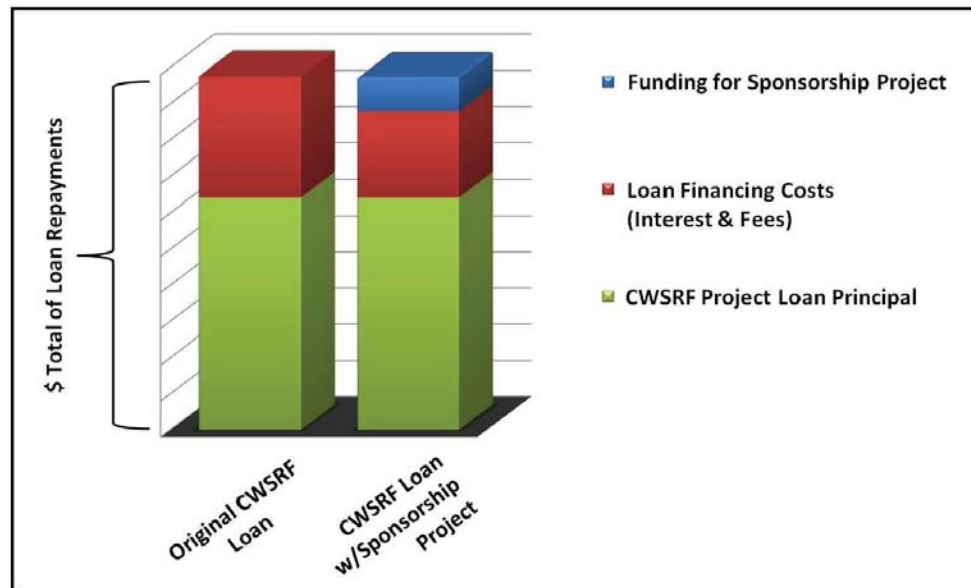


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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 5.00%, and the solid waste collection rate increase recommendation is 7.68%. The City Council previously approved a 6.76% stormwater rate increase for Fiscal Year 2021 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	\$36.98
6	Des Moines	\$35.79
5	Iowa City	\$35.01
4	Dubuque	\$32.28
3	Cedar Rapids	\$32.16
2	Ames	\$31.87
1	Council Bluffs	\$29.60
	Average w/o Dubuque	\$33.57

Dubuque's water is some of the best in the world! The highest rate (West Des Moines) is 14.55% higher than Dubuque's rate, and the average is 3.98% 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	\$60.33
9	Des Moines	\$50.66
8	Dubuque	\$44.35
7	West Des Moines	\$40.88
6	Iowa City	\$36.65
5	Ames	\$36.17
4	Sioux City	\$35.26
3	Cedar Rapids	\$30.96
2	Waterloo	\$29.82
1	Council Bluffs	\$22.94
	Average w/o Dubuque	\$40.53

The highest rate (Ankeny) is 39.03% higher than Dubuque's rate, and the average is 8.61% 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	Dubuque	\$16.82
6	Sioux City	\$16.63
5	Ankeny	\$16.25
4	Des Moines	\$13.64
3	Davenport	\$13.02
2	West Des Moines	\$12.25
1	Waterloo	\$10.00
	Average w/o Dubuque	\$16.57

The highest rate (Ames) is 56.06% higher than Dubuque's rate, and the average is (1.51)% lower than Dubuque.

Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines	\$14.68
9	Dubuque	\$8.85
8	Cedar Rapids	\$6.91
7	West Des Moines	\$6.05
6	Ankeny	\$5.50
5	Iowa City	\$5.00
4	Ames	\$4.95
3	Waterloo	\$4.25
2	Davenport	\$2.88
1	Sioux City	\$2.80
	Average w/o Dubuque	\$5.89

The highest rate (Des Moines) is 65.88% higher than Dubuque's rate, and the average is 33.43% lower than Dubuque.

Improvement Packages

There were 136 improvement level decision packages requested in Fiscal Year 2021, of which 88 are being recommended for funding. The recurring general fund expenditures total \$407,455 and will also impact future budget years. The non-recurring general fund expenditures total \$217,039. The remaining improvement packages recommended for funding from non-property tax support total \$461,846.

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 FY 2021 State backfill for property tax loss is estimated to be \$1,016,776.**

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 2022, 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
2022	\$ 203,355
2023	\$ 203,355
2024	\$ 203,355
2025	\$ 203,355
2026	\$ 203,356
Total	\$ 1,016,776

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 is not allocating backfill in Fiscal Year 2022 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 decrease 4.35% under FY 2020 budget (\$426,400) and 2.40% over FY 2020 actual of \$4,581,312 based on FY 2020 revised revenue estimate which includes a reconciliation payment from the State of Iowa of \$438,664 received in November 2019, increased 2.40% percent to calculate the FY 2021 budget, and then increased at an annual rate of 2.00% percent per year beginning in FY 2022. The estimates received from the State of Iowa show a 0.54% increase in the first payment estimated for FY 2021 as compared to the first payment budgeted for FY 2020. The following chart shows the past four years of actual sales tax funds and projected FY 2021 for the General Fund:

Sales Tax Funds	FY17	FY18	FY19	FY20	FY21
PY Quarter 4 (Half)	\$ 748,170	\$ 748,108	\$ 366,087	355,026.5	380,548.5
Quarter 1	\$ 1,112,755	\$ 1,080,294	\$ 1,066,816	1,124,104.5	1,146,586.5
Quarter 2	\$ 1,146,296	\$ 1,109,978	\$1,098,595.5	1,149,881	1,172,878.6
Quarter 3	\$ 960,626	\$ 939,923	\$ 1,031,606	971,871	991,308.42
Quarter 4 (Half)	\$ 374,054	\$ 366,087	\$ 700,311.5	761,097	776,318.94
Reconciliation	\$ 103,185	\$ 77,018	\$ 217,699	219,332.185	223,718.828
Total	\$ 4,445,086	\$ 4,321,408	\$ 4,481,115	\$ 4,581,312	\$ 4,691,360
% Change	(4.36)%	(2.86)%	+3.70%	+2.24%	+2.40%

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 \$198,633 from \$4,987,104 in FY 2020 to \$5,185,737 in FY 2021 based on adding \$140,000 in FY 2021 for sports betting and revised projections from the DRA. This follows a \$85,928 increase from budget in FY 2020 and a \$1,906 increase from budget in FY 2019.

In Calendar Year 2019, gross gaming revenues were down .11% for the DRA and the Diamond Jo is up 2.27%. Overall, the Dubuque gaming market is up 1.27%. The DRA showed increases in hotel room revenue, food and beverage sales and entertainment ticket sales.

The Iowa Legislature passed Sports Betting Legislation in June 2019. DRA started Retail (On-Site) on August 27, 2019 with Mobile Wagering starting on November 12, 2019. Diamond Jo Casino started Sports Betting Retail in September 2019 and is working to start mobile wagering in early 2020. DRA had \$470,000 in Sports Book revenue during 2019. With an amended lease, the City will begin receiving 0.5% of the handle from Sports Betting in FY 2021.

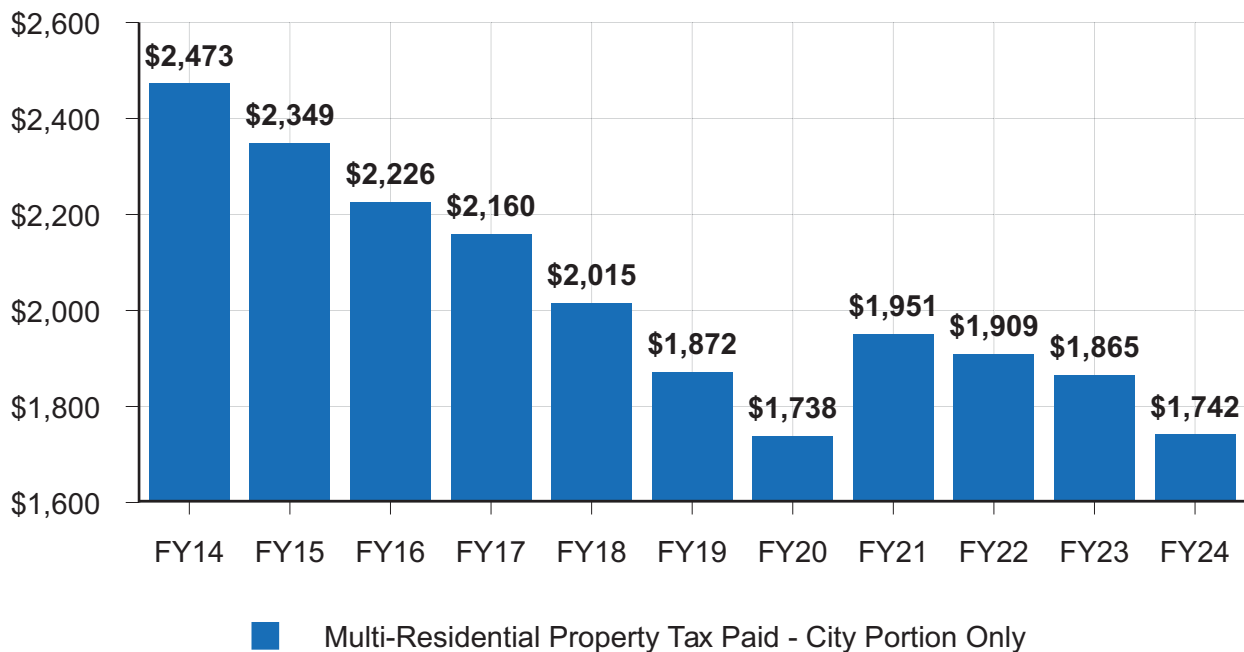
Multi-Residential Property Tax Classification

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
FY 2017	86.25%	\$331,239
FY 2018	82.50%	\$472,127
FY 2019	78.75%	\$576,503
FY 2020	75.00%	\$691,640
FY 2021	71.25%	\$1,332,445
FY 2022	67.50%	\$1,189,029
FY 2023	63.75%	\$1,276,899
FY 2024	55.07%	\$1,535,997
Total		\$7,405,879

This annual loss in tax revenue of \$1,332,445 in FY 2021 and \$1,535,997 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$7,405,879 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

Multi-Residential Property Tax Based on Average Assessed Value \$262,418



Health Insurance

The City portion of health insurance expense is projected to increase from \$921 per month per contract to \$1,013 per month per contract (based on 588 contracts) in FY 2021 (general fund cost of \$507,492). 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. Beginning in FY 2020, actual experience has been a 12.19% projected increase in health insurance costs. Estimates for FY 2022 were increased 5.62%; FY 2023 were increased 10%; FY 2024 were increased 12.5%; and FY 2025 were increased 11%.

The City went out for bid for a third-party administrator in FY 2017 and the estimated savings has resulted from the new contract and actual claims paid with there being actual reductions in cost in FY 2018 (19.42%) and FY 2019 (0.35%). In addition, the Firefighters Collective Bargaining Group began paying an increased employee health care premium sharing from 10% to 15% on July 1, 2018 and the Police Collective Bargaining Group began paying an increased employee health care premium sharing from 10% to 15% on January 1, 2010 matching all other City employees. There was a 7% increase in the employee health care premium on July 1, 2018. 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 Actual	\$ 11,780,712	6.32%	\$ 8,928,974	-19.42%
2019 Actual	\$ 12,525,253	6.32%	\$ 8,897,960	-24.47%
2020 Projected	\$ 13,316,849	6.32%	\$ 9,983,020	-20.30%
2021 Projected	\$ 14,158,474	6.32%	\$ 10,491,949	-21.21%
	\$14,158,474			
	\$10,491,949			
	<u>-\$3,666,525</u>	FY21 Savings due to new TPA and Pharmacy Coalition		

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. The FY 2019 actual savings was \$31,010 (0.35%) as compared to FY 2018 actual cost. The projected increase in health costs in FY 2020 of \$1,085,060 (12.19%) caused the City to increase the City portion of city employee health insurance expense from \$921 per month per contract in Fiscal Year 2020 to \$1,013 per month per contract in Fiscal Year 2021, a 11.29% increase (based on 588 contracts) in Fiscal Year 2021 (General Fund cost of \$507,492).

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 \$11.1 million from Fiscal Year 2021 - 2025, with at least 38.1% (\$5.5 million) going to affordable housing needs, mainly through the CHANGE program in partnership with groups like Community Housing Initiative and the HEART Program.

The successful use of Housing TIF's 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 has just experienced their first increase in enrollment after experiencing five consecutive years of declining enrollment and, at 10,489 students, is 245 (2.3%) less than the near term peak year of 10,734 in school year 2006/2007.

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 service, child care 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 students of color in Opportunity Dubuque, Greater Dubuque Development partnered with Northeast Iowa Community College to hire an Outreach Success Coach in 2015 to intentionally engage students of color to enroll in the program through outreach and partnership with existing service providers. Some examples of these providers include Iowa Workforce Development, The Dubuque Dream Center, The Multicultural Family Center, City of Dubuque Housing, The Fountain of Youth, The Department of Corrections, and Opening Doors. Success coaches also work closely with various community health and mental health facilities to help educate front line staff with Opportunity Dubuque program information. Once enrolled, success coaches work with students to address barriers to completion of education and to obtaining employment, such transportation, child care, 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. In 2019, Opportunity Dubuque launched a child care pilot with funding from the City of Dubuque and Dubuque County, to assist parents in enrolling in Opportunity Dubuque by providing child care during training and assisting with child care expenses for up to year after they graduate and obtain full-time eligible employment. Because of these strong community relationships and targeted recruitment efforts, the Opportunity Dubuque program has significantly increased enrollment, completion and employment of students of color.

Since 2012, Opportunity Dubuque has had 817 enrollments and 640 successful graduates with an employment or continuing education rate of 96% within the first year after completion for those program staff have been able to contact (86% post-program contact rate). To date, 26 completers identify as Hispanic, 121 as African-American/Black, 16 as Asian, 2 as Pacific Islander, 3 as American Native, 11 as more than one race, and 330 as White/Caucasian. This represents 65% Caucasian/White completers and 35% non-White completers out of those who reported race/ethnicity information. (Note: 130 participants chose not to identify their racial/ethnic status (20%). For the most recent fiscal year of the program (2019), 48% of completers reporting race/ethnicity data (37) identified as non-White: 5 Hispanic, 30 Black/African-American, 1 Multiple, 6 Unknown, 40

white. Before January 2016, only 24/356 (6%) of enrollees were students of color. As of June 30, 2019, 39% of total enrollees (259/660) who reported race/ethnicity were students of color, demonstrating significant success in outreach to diverse populations. Regarding child care assistance, since 2019, 11 students have use child care services provided through Opportunity Dubuque. This represents 17 children provided care. An additional nine students have indicated plans to use child care assistance once they find employment after graduation in Spring 2020.

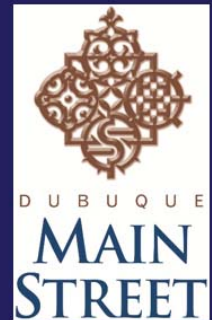
One success story includes: Jaime Hernandez-Rodriguez, Hispanic single father, completed his High School Equivalency Diploma, Welding, and Computer Numerical Control program through Opportunity Dubuque. He is now employed at Mi-T-M in Peosta and is enrolled in his third Opportunity Dubuque certificate in Industrial Maintenance.

Downtown Revitalization



Downtown Revitalization

Improvement	1985 through December 2019	% since 2000
New Construction	\$261 million	92%
Building Rehabilitation	\$404 million	91%
Real Estate Sales	\$189 million	76%
Public Improvements	\$135 million	95%
Net New Jobs	+4,300	70%
Total Improvements:	\$800 million	92%



Government Transparency

The Budget Office conducted community outreach with Balancing Act using print and digital marketing and presentations.

October: Point Neighborhood Association, Downtown Neighborhood, and at City Expo. The City Manager hosted an evening public budget input meeting at the City Council Chambers in the Historic Federal Building.

November: The City Manager 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 North End Neighborhood Association and the City Life group.

January: City staff conducted community outreach with a social studies class at the Alternative Learning Campus as part of a documentary that the students are working on.

A total of 195 community members attended the budget presentations. There have been 433 page views of the Balancing Act budget simulator tool and 33 budgets have been submitted by the public as of February 5, 2020. The input provided was analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2021 budget recommendation as deemed appropriate.

Open Budget

URL: www.dollarsandcents.cityofdubuque.org

During Fiscal Year 2016, the City launched a web based open data platform. 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.

Open Expenses

URL: <http://expenses.cityofdubuque.org/>

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

Balancing Act

URL: <https://dubuque.abalancingact.com/fiscal-year-2021-budget-simulation>

During Fiscal Year 2019, the City of Dubuque launched a new interactive budget simulation tool called Balancing Act. The online simulation invites community members to learn about the City's budget process and 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.

Taxpayer Receipt

URL: <https://dubuque.abalancingact.com/2020>

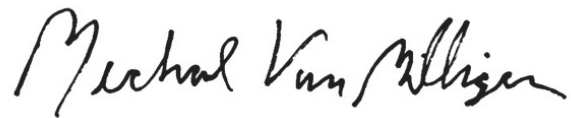
During Fiscal Year 2019, the City launched an online application which allows users to generate an estimate of how their tax dollars are spent. The tool uses data inputted by the user such as income, age, taxable value of home, and percentage of goods purchased within City limits. The resulting

customized receipt demonstrates an estimate of how much in City taxes the user contributes to Police, Fire, Library, Parks, and other city services. This tool is in support of the City Council goal of a financially responsible and high-performance organization and addresses a Council-identified outcome of providing opportunities for residents to engage in City governance and enhance transparency of City decision-making.

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 31, 2020.

I want to thank Director of Finance and Budget Jennifer Larson, Assistant City Manager Cori Burbach, Budget/Financial Analyst Rachel Kilburg, Public Information Officer Randy Gehl, Office Manager Juanita Hilkin, Secretary Stephanie Valentine, ICMA Managment Fellow Rahim Akrami, and Communications Specialist Kristin Hill, for all their hard work and dedication in preparation of this budget recommendation.



Michael C. Van Milligen
City Manager

MCVM:jml

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DIFFERENCES OF FISCAL YEAR 2021 RECOMMENDED BUDGET FROM FISCAL POLICY GUIDELINES

Tax Asking

The property tax guideline amount approved by the City Council on February 4, 2020, as part of the policy guidelines for preparing the Fiscal Year 2021 budget, totaled \$27.0 million (2.49% percent more than Fiscal Year 2020 tax asking). The recommended tax asking is \$27.0 million (2.49% percent more than Fiscal Year 2020 tax asking). The tax asking is unchanged from the projected property tax guideline.

Property Tax Paid by Average Homeowner

The recommended policy guideline included 2.72% (\$20.94) increase for the average homeowner property tax payment for the City portion of their property tax bill assuming the Homestead Property Tax Credit is fully funded. The recommendation included in this budget remained is unchanged.

Property Tax Paid by Average Commercial Property

The recommended policy guideline included a 0.53percent tax decrease for the average commercial property owner. The recommendation included in this budget is a 0.53 percent tax decrease for the average commercial property owner.

Property Tax Paid by Average Industrial Property

The recommended policy guideline included a 0.03 percent tax decrease for the average industrial property owner. The recommendation included in this budget is a 0.03 percent tax decrease for the average industrial property owner.

Property Tax Paid by Multi-residential Property

The recommended policy guideline included a 12.26 percent tax decrease for the average multi-residential property owner. The recommendation included in this budget is a 12.26 percent tax decrease for the average multi-residential property owner.

Tax Rate

The Fiscal Year 2021 “City” portion of the tax rate is being increased by \$0.1031 from the Fiscal Year 2020 rate of \$10.3314 to a tax rate of \$10.4346 per \$1,000 of taxable assessed valuation. The property tax guideline established by City Council included a rate of \$10.4346 (1.00% more than FY 2020). The recommendation included in this budget is a rate of \$10.4346 (1.00% more than FY 2020).

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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 with engaged employees and residents including processes and resources that allow employees and partners to be successful.
- 3) Create an atmosphere for the successful investment of capital by private businesses, 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 PROCESS

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OVERVIEW OF BUDGETING

INTRODUCTION

The review and adoption of the budget is the single most important thing that a City Council does each year. The budget sets the tempo, capabilities, commitments and direction of the city government for an entire year. It is the yardstick against which the city operations can be evaluated. But what is a budget?

The purpose of this narrative is to identify:

- a) what a budget is;
- b) why we prepare a budget;
- c) alternative types of budgets;
- d) major characteristics of the Dubuque budget system; and
- e) roles and responsibilities in preparing the annual budget.

WHAT IS A BUDGET?

A budget is several things:

1. The budget is a fiscal plan setting out anticipated revenue and expenditures for accomplishing a variety of services over a given time frame. The fiscal plan includes:
 - a) an explanation of the services, activities, programs and projects to be provided by the City to the residents;
 - b) the resultant expenditure requirements; and
 - c) the resources available for meeting the expenditure requirements.
2. The budget is a process concerned with the allocation of available resources among alternatives and competing departments, activities and programs. Cities rarely have enough money to be able to appropriate all the funds requested to all departments and activities and, as a result, there is considerable competition for whatever money is available. Budgeting, as a process, is concerned with developing an acceptable mix or balance between costs and services and represents the decisions made with respect to:
 - a) quality and quantity of activities and projects to be undertaken; and
 - b) financing of those activities and projects.
3. The budget is a policy document which:
 - a. establishes the authority to spend funds, and levy and collect property taxes;
 - b. represents a commitment to provide a specific level of service within a given amount of resources; and

- c. establishes criteria (objectives, measures and dollar limits) for evaluating and controlling expenditures, revenue collections and performance. Through the budget, policies are made, put into effect, and controlled.
4. The budget is a legal requirement. State law requires the City Manager to prepare the annual budget and the City Council to adopt the annual budget and certify it to the County Auditor by March 31st of each year preceding the beginning of the fiscal year on July 1st. The budget must be on a program - performance basis and show:
 - a) expenditures for each program;
 - b) income from sources other than property taxes; and
 - c) amount to be raised by the property taxation and the property tax rate expressed in dollars per thousand of assessed value.

The budget must also show comparisons between expenditures in each program and between levels of service.

WHY DO WE BUDGET? WHY IS IT IMPORTANT?

Why do we go through the agony and the work? There are several reasons:

1. To meet the legal requirement.
2. To establish spending and income-raising authority.
3. To establish a work program for the fiscal year (objectives) and present it to the public.
4. To manage and control resources and their use.
5. To assure the proper mix of costs and services.
6. To assure the most effective and efficient use of available resources.
7. To set the tempo and direction of the city government.
8. To prioritize policies and objectives.
9. To link dollars with results.

ALTERNATIVE TYPES OF BUDGETS

Line-Item Budget

The most commonly used budget format in local government today is the line-item budget. A line-item budget is one, which allocates money for specific expense items or objects of expenditure without reference to the purpose, activities or program they will serve. This type of budget lists expenditures by such categories as full-time salaries, overtime, office supplies, postage, travel, rental expense, maintenance of buildings and grounds, office furniture and equipment, etc.

The principal advantage of a line-item budget is that it is easy to prepare and facilitates expenditure control. However, this form of budget tells very little about the purposes, activities and programs of the city it serves. For example, it shows the amount of money that has been budgeted for personnel, but it does not show the nature of the services such personnel are to provide.

Furthermore, the traditional line-item approach does not show comparative costs and benefits of competing programs, thus making it difficult for the City Council and management to evaluate individual activities and allocate resources. These characteristics limit its usefulness as a device for giving direction and purpose to public service activities and programs.

Program Budget

Local governments usually spend money to accomplish something more than purchasing goods and services. They are also concerned about programs, missions, or functions. A budget organized on the basis of its intended purpose is called a program budget. A program budget allocates money to functions or activities rather than to specific items of costs. A municipal budget of this type lists expenditures for such cost categories as protective services, leisure time opportunities, and administration.

Few, if any, budgets are prepared exclusively on a program basis. Instead, program costs are usually broken into line items.

The primary advantage of a program budget is that it shows the broad goals and purposes for which we are spending money and allows for setting priorities. The disadvantage is that it does not show the level of services that will be produced by the functions for which money has been allocated. This characteristic weakens its value as a tool for managing the quality and quantity of public service programs.

Performance Budgeting

Performance budgeting goes a step further than program budgeting by requiring the breakdown of service into workload or units of performance and the assigning of unit costs. A system of work measurement is used to evaluate productivity and effectiveness.

The principal advantage of the performance type budget is that it shows both the activities of the city and the service levels of those activities and their respective costs. Thus, it can be a useful tool for regulating in a positive way, both the quality and quantity of city services. This characteristic makes the performance type budget the most useful of those types mentioned so far. However, it is also the most difficult to prepare. There are three reasons for this. First, it is difficult to define the units by which the work of the department or an activity or program can be measured. Second, even when the work unit can be defined, it may not be easy to establish a system, which will supply a reliable measure of the work output. And third, it requires much thought and study to establish acceptable service levels for various activities and programs.

Zero Base Budgeting

Traditional budgeting, whether line-item or program-oriented, tends to focus on how much you spent last year as a beginning point for budget preparation. That is to say that it is incremental, it adds an increment on top of last year's spending level generally without challenge and without consideration of alternatives or trade-offs.

Zero Base Budgeting (ZBB) is a system whereby each activity or program, regardless of whether it is a new or existing program, must be justified in its entirety each time a new budget is formulated. Rather than using the previous year's budget as a base, ZBB assumes no base; all activities old and new must be explained and justified each year. The agency starts at zero.

ZBB measures the desirability, need and beneficiaries of services as well as the reasonableness of the proposed costs, alternatives to the activity, and trade-offs between partial achievement of goals and the ability to fund all proposed budget expenditures. ZBB accomplishes this by dividing all the proposed activities or services of the governmental body into units of manageable size, subjecting them to detailed examination, and ranking them according to their importance.

Revenues are matched against the list of services according to their rank. High-priority services are funded first. If money runs out, the low-priority services are not funded.

The characteristics of ZBB can be summarized as follows:

1. Scrutiny of old or existing activities as closely as new or proposed activities;
2. Reallocation of resources from low-priority activities to high-priority activities;
3. Emphasis on alternatives (levels of expenditures and services and methods of providing services); and
4. Allowance for budget reduction or expansion in a planned, logical manner.

Dubuque Budget Approach

The budget system being utilized by the City of Dubuque incorporates aspects of each of the several budget alternative types discussed here. The major characteristics of our budget system are:

1. It has line items for control and fiscal management purposes.
2. It is organized by program, department and fund.
3. It attempts to identify, analyze, and articulate the fundamental purposes and objectives of the Dubuque City government. This approach is intended to place emphasis upon commitments, accomplishments, and activities performed rather than upon items purchased and to provide for the establishment of priorities.

4. It attempts to identify, quantify, and analyze the demands on and accomplishments of organizational units in terms of established goals, objectives, and purposes. Are we achieving our goals and living up to our promises? This requires the establishment of workload and demand indicators and evaluation criterion. It is performance that counts.
5. It attempts to identify all costs of each department, activity, and program, including capital expenditure, debt service, and employee benefit costs. What does an activity or department really cost?
6. It presents alternative service and funding levels for all activities in the operating budget. The purpose is to provide the City Council with the widest possible range of alternatives to maximize their opportunity for making policy decisions, assigning priorities and allocating scarce resources to accomplish their policy objectives.

The City's budget approach involves the preparation of three budget documents. The **Policy Budget**, the **Capital Improvement Program (CIP) Budget**, and the **Resident's Guide**.

The Policy Budget includes the City department detail, by defining goals and objectives for all City departments and activities, relates them to cost and resource requirements and attempts to establish measures for evaluating accomplishment. Specific improvement packages are developed and included in the Policy Budget for alternative funding and service levels. The Policy Budget document shows the budget by line item for each Department and provides a basis for fiscal control once the budget is adopted. The Policy Budget emphasizes objectives, accomplishments, and alternative funding and service levels and is intended to keep the attention of the City Council and public on the major policy decisions involving what services the City government will provide, who will pay for them, and the implications of such decisions.

The Capital Improvement Program (CIP) Budget represents the City of Dubuque's five year physical development effort, attempts to address a variety of needs, which the City must meet if it is to maintain its physical facilities, meet its service commitments and provide for its future development. The CIP Budget reflects the City's comprehensive plan and the goals and priorities established by the City Council. The first year of the five-year CIP Budget goes into the budget for the next year and deserves the most attention. The CIP Budget is updated each year so that City Council has the opportunity to change the next four years and add a new year.

The Resident's Guide pulls the entire budget together through visuals, narratives and summaries. It explains the budget, provides revenue, expenditure and personnel summaries and provides the City Council vision, goals and priorities on which the budget is based.

ROLES AND RESPONSIBILITIES

Budget preparation and administration is a shared responsibility between the City Council, City Manager, Finance Department, department manager, division manager, and supervisor. Each plays an important role in the fiscal management system and the quality of and satisfaction derived from the fiscal management system is a direct result of the efforts of the several participants. Lack of attention, failure to follow procedures and/or poor follow through at any level can undermine the best fiscal management system.

Let's look at the roles each plays.

City Council

In a very real sense, budget preparation and administration begins and ends with the City Council. The City Council has the following responsibilities:

1. Establish City goals and major performance objectives.
2. Approve guidelines for preparing the annual operating budget.
3. Establish through adoption of an annual budget what services and the level of services to be provided and how they will be financed.
4. Establish rules for the conduct of the City's fiscal operations.
5. Monitor progress toward achievement of objectives.
6. Require independent audit of fiscal records and transactions.

The City Manager

The City Manager is responsible to the City Council for the day-to-day operation and administration of the City government. In terms of fiscal management, the City Manager has the following responsibilities:

1. Develop policy guidelines for City Council review and adoption.
2. Develop Maximum Property Tax Levy Resolution for City Council review and adoption.
3. Prepare and submit an annual operating budget and a five-year Capital Improvement Budget premised upon Council guidelines and goals and major performance objectives.
4. Ensure the adopted budget is properly administered.
5. Supervise the performance of all contracts for work to be done by the City.
6. Authorize and direct the purchase of all supplies and materials used by the City.
7. Keep Council fully advised on financial conditions of the City.
7. Establish rules for conduct of fiscal operations for which he is responsible.

Finance Department

The Finance Department becomes an extension of the City Manager's Office for purposes of performing the delegated responsibilities. The responsibilities of the Finance Department include the following:

1. Administer the approved budget on a day-to-day basis to see that funds are being expended for the purposes approved and that all claims are supported by proper documentation.
2. Supervise sale of bond issues.
3. Administer centralized payroll system.
4. Administer decentralized purchase order system.
5. Assist the City Manager's Office in preparing the budget.

Department Managers, Division Managers, and Supervisors

The critical role in the fiscal management system is performed by department managers and their division managers and supervisors. The fiscal management system will be only as good as they make it. Their role includes:

1. Responsibility for the efficient and effective operation of the activities and tasks under their direction. Line supervisors are expected to control costs and achieve results.
2. Responsibility for preparation of budget requests, which emphasize objectives and service levels as well as traditional line item explanations and justifications for various funding levels and development of measures for evaluating progress toward objectives. What is the level of accomplishment, which can be expected from various funding levels, and how do we measure it? It is absolutely essential in our approach to budget preparation that accomplishments, objectives, and estimated costs be established by those in the organization who know the most about it and can be held accountable. Those are the department managers and their division managers and supervisors.
3. Responsibility for recommending and explaining needs and opportunities for service changes; reductions as well as expansions.
4. Responsibility for providing the planned and approved service level within budget limitations.
5. Responsibility for day-to-day department and activity budget administration.

BUDGET CYCLE

The budget cycle is a sequence of events covering the life of a budget from beginning to end; from the City Manager's review of prior year accomplishments and future initiatives, to the City Council approval of the final budget amendment. The budget cycle is approximately twelve months long. The critical dates are spelled out in State law: March 15th is when the budget for the following fiscal year must be adopted by the City Council; and July 1st as the beginning of the fiscal year. Throughout the entire budget cycle, public input is encouraged to insure the adopted budget is resident-based. The budget cycle can be summarized as follows:

SPRING	City Council formulates negotiation strategy for collective bargaining.
JUNE - JULY	City Manager recommends budget carryover amendment for City Council approval. City Manager , along with Department Managers, review fiscal year accomplishments and identify future initiatives for City Council consideration during goal setting.
AUGUST	City Council holds 2-day goal setting to develop Vision and Mission statements, identify 5 year goals and establish Policy agenda including Top Priorities for upcoming fiscal year and Management Agenda/special projects.
SEPTEMBER OCTOBER	City departments prepare Capital Improvement project information and budget requests for review by City Manager.
OCTOBER NOVEMBER	City departments prepare operating budget and other budget requests for review by City Manager. City Manager holds Public Input meetings to review issues and priorities for the capital budget and the operating budget.
JANUARY	City Manager presents draft Policy guidelines and Maximum Property Tax Resolution to City Council for City Council approval.
JANUARY	City Manager and Director of Finance and Budget analyze, review and balance capital and Operating budget requests and prepare final budget recommendation.
FEBRUARY MARCH	City Council holds public meetings to review recommended budget by department. Meetings are held in the evening and are available for live viewing on City Channel Dubuque.
MARCH	City Council holds final public hearing on the recommended. The meeting is held in the evening and is available for live viewing on City Channel Dubuque. City Council adopts budget and city staff certifies budget by March 31 in compliance with State law.
APRIL	Director of Finance and Budget reviews budgeted revenues and expenses and recommends adjustments to more accurately reflect the anticipated revenues and expenses for the fiscal year ending June 30. City Council reviews and approves an amended fiscal year budget and city staff certifies the budget amendments by May 31 in compliance with State law.

BUDGET AMENDMENT PROCESS

Budget estimates may be amended and increased as the need arises to permit appropriation and expenditure of unexpended cash balances on hand and unanticipated revenues. Such amendment may be considered and adopted at any time during the fiscal year covered by the budget (but prior to May 31) by filing the amendments and upon publishing them and giving notice of the public hearing in the manner required in the State Code. Within ten days of the decision or order of the City Council, the proposed amendment of the budget is subject to protest, hearing on the protest, appeal to the state appeal board, and review by that body. A local budget must be amended by May 31 of the current fiscal year-to allow time for a protest hearing to be held and a decision to be rendered before June 30.

Except as specifically provided elsewhere in the Iowa Administrative Code rules, all appropriation transfers between programs or funds are budget amendments and shall be prepared as provided in Iowa Code section 384.16. The program reference means any one of the following nine major areas of public service that the City Finance Committee requires cities in Iowa to use in defining its program structure: Public Safety, Public Works, Health & Social Services, Culture & Recreation, Community & Economic Development, General Government, Debt Service/Capital Improvement Projects, Business Type, and Non-Program.

BUDGET ACCOUNTING BASIS

The operating budget of the City of Dubuque is written so that available resources and anticipated expenditures are equal. The City's accounting and budget records for general governmental operations are maintained on a modified accrual basis, with the revenue being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities incurred. Accounting records for the Enterprise and Internal Service Funds are maintained on the accrual basis, while the budget records are maintained on the modified accrual basis.

Differences between budgetary policies and Generally Accepted Accounting Principles (GAAP) in the Enterprise and Internal Service Funds exist for several reasons. One reason is that existing procedures have worked well and continue to work well for administrative and control purposes. Some other reasons for differences between budget and GAAP are the treatment of interfund transfers, departmental capital outlay, debt service principal payments, and depreciation. The City's budgeting practices include interfund transfers as revenue and expenditures, while GAAP classifies interfund transactions as other financing sources and uses. Also City management desires an operating statement budget line item for each anticipated cash outflow, including debt service and capital outlay. If the City budgeted the enterprise funds on a full accrual basis, capital outlay and debt service payments would not be reported in the operating statement.

Depreciation expense, which is recognized in the accounting records, is not budgeted. Not providing for depreciation in the budget is a policy decision that has not adversely affected the funds.

FUND ACCOUNTING BASIS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, equities, revenues and expenditures or expenses.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Employee Benefits Fund* is used to account for pension and related employee benefit costs for those employees paid wages from the General Fund.

The *Community Development Fund* is used to account for the use of Community Development Block Grant funds as received from federal and state governmental agencies.

The *Street Construction Fund* is used to account for the resources and costs related to street capital improvements.

The *General Construction Fund* is used to account for the resources and costs related to nonassignable capital improvements.

The City reports the following major proprietary funds:

The *Sewage Disposal Works Fund* is used to account for the operations of the City's sewage disposal works and services.

The *Water Utility Fund* is used to account for the operations of the City's water facilities and services.

The *Stormwater Utility Fund* is used to account for the operations of the City's stormwater services.

The *Parking Facilities Fund* is used to account for the operations of the City-owned parking ramps and other parking facilities.

The *America's River Project* is used to account for the construction of all projects covered by the Vision Iowa Grant, including all matching funds.

The City reports the following non-major governmental funds:

Airport Construction Fund - This fund is used to account for the resources and costs related to airport capital improvements.

Sales Tax Construction Fund - This fund is used to account for the resources and costs related to capital improvements financed through the local option sales tax.

Road Use Tax Fund - This fund is used to account for state revenues allocated to the City for maintenance and improvement of City streets.

Section VIII Housing Fund - This fund is used to account for the operations of federal Section VIII existing, voucher, and moderate rehabilitation projects.

Tort Liability Fund - This fund is used to collect a special property tax levy which is then transferred to the General Fund. The General Fund accounts for the administration and payment of damage claims against the City.

Special Assessments Fund - This fund is used to account for the financing of public improvements that are deemed to benefit primarily the properties against which special assessments are levied and to accumulate monies for the payment of principal and interest on the outstanding long-term debt service.

Tax Increment Financing Fund - This fund is used to account for the receipt of property taxes, for the payment of projects within the tax increment financing district, and for the payment of remaining principal and interest costs on the tax increment financing districts' long-term debt service.

Cable TV Fund - This fund is used to account for the monies and related costs as set forth in the cable franchise agreement between the City of Dubuque and the cable franchisee.

Library Expendable Gifts Trust - This fund is used to account for contributions given to the library to be spent for specific purposes.

IFA Housing Trust- This fund is used to account for funds received under the Iowa Finance Authority State Housing Trust Fund Program.

Debt service fund – This 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.

Ella Lyons Peony Trail Trust Fund - This fund is used for dividends and maintenance cost related to the City Peony Trail, per trust agreement.

Library Gifts Trust Fund - This fund is used to account for testamentary gifts to the City

The City reports the following non-major proprietary funds:

Refuse Collection Fund - This fund is used to account for the operations of the City's refuse collection services.

Transit System Fund - This fund is used to account for the operations of the City's bus and other transit services.

Governmental Fund Types (Budgetary)

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's governmental fund types:

- The **General Fund** is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.
- **Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants, or other revenue sources, which are restricted to finance particular functions or activities of the City. The City's special revenue funds include such funds as Road Use Tax, Community Development, UDAG Repayments, Section 8 Housing, Lead Paint Grant, State Rental Rehab, Cable TV, Special Assessment, Expendable Library Gifts Trust, Tort Liability, Employee Benefits, and TIF funds.
- **Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, principal, interest, and other related costs of the City's general obligation debt. The City uses this fund to pay some of the debt service paid from other funds with the revenue transferred in.
- **Permanent Funds** are used to account for resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting of governmental programs. The City's permanent funds include: Lyons Peony Trust and Library Gifts Trusts.
- **Capital Improvement Funds** are used to account for financial resources segregated for the acquisition or construction of major capital facilities. (Even if a capital project fund is used, not all capital acquisitions need be accounted for in the fund). For example, the routine purchases of capitalizable items (e.g., police vehicles, copy equipment) are typically budgeted and reported in the General Fund or other governmental fund.

Proprietary Fund Types (Budgetary)

The City also has proprietary fund types, which are different from governmental fund types in that their focus is on the determination of net income or loss. The revenue from these funds is assumed to be adequate to fund the operation of the funds. The City's proprietary funds are as follows:

- **Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general

public on a continuing basis be financed or recovered primarily through use charges or where the periodic determination of net income or loss is deemed appropriate. The City's enterprise funds include Water, Sewer, Stormwater, Refuse/Solid Waste, Transit, Parking and America's River Project.

- The **Internal Service Fund** accounts for the financing of goods and/or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. The City's Internal Service Funds include Engineering Service, Garage Service, General Service and Stores/Printing.

Self-Insurance Funds (Non-Budgetary)

- The **Self Insurance Funds** are considered Internal Service Funds, are not budgeted, but are summarized in the audited financial statements. These include Health Insurance Reserve and Workers' Compensation Insurance Reserve.

Fiduciary Fund Types (Non-Budgetary)

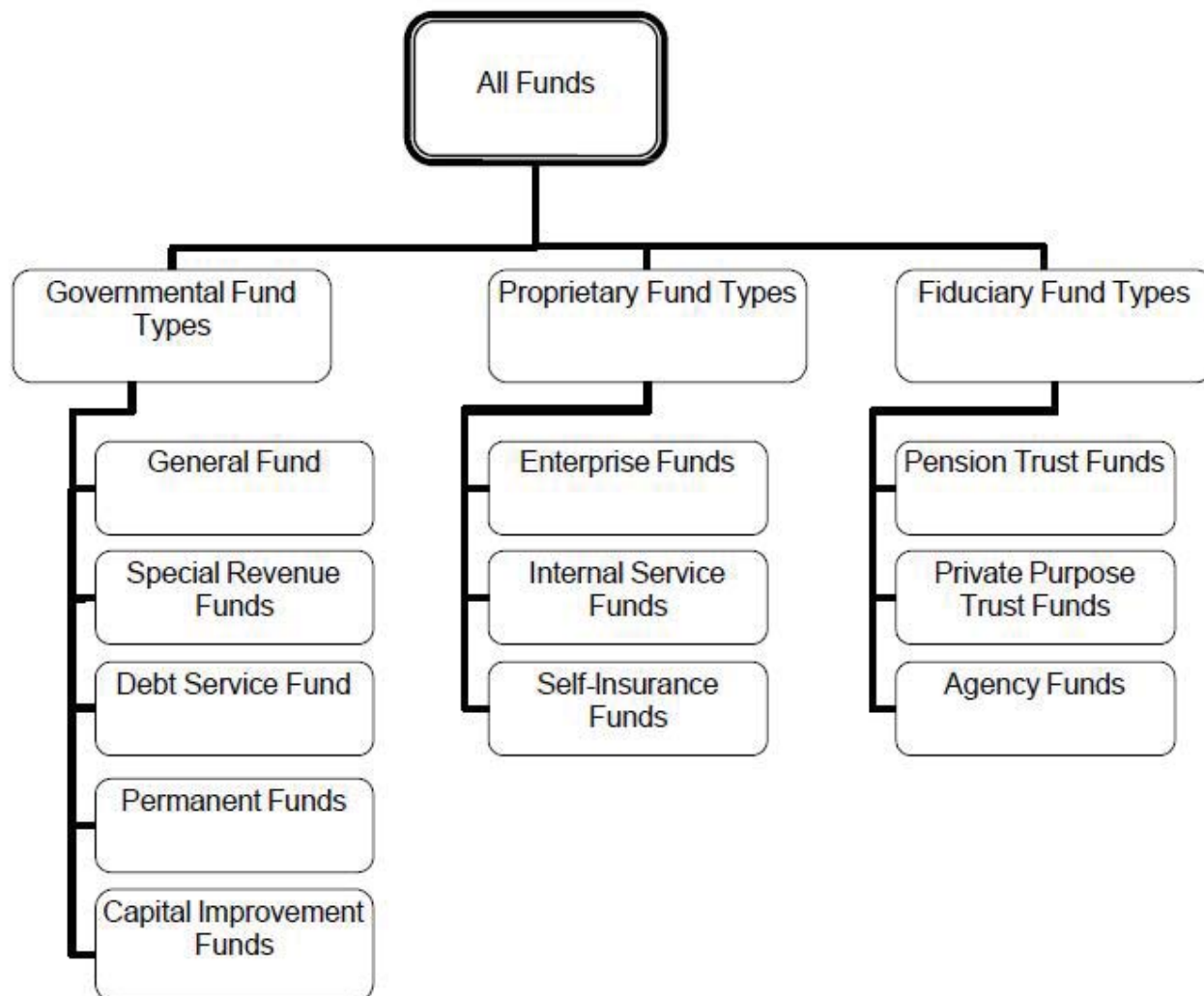
The City also has fiduciary fund types, which account for assets in a trustee or custodial capacity:

- **Pension Trust Funds** account for assets of pension plans held by a government in a trustee capacity. The City of Dubuque has no such funds.
- **Private Purpose Trust Funds** account for trust arrangements, including those for escheat property, where principal and income benefit individuals, private organizations, or other governments. The major use of private purpose funds is for escheat property. The City has no such funds.
- **Agency Funds** account for those assets held solely in a custodial capacity by the City as an agent for individuals, private organizations, other governmental units, and/or other funds. The City's Agency Funds include the Cable Equipment Fund (monies received from Mediacom through the Cable Franchise Agreement for distribution), Dog Track Bond Depreciation (monies held for dog track infrastructure needs), and the Dubuque Metropolitan Area Solid Waste Agency General and DNR Planning. These funds are not budgeted.

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FUND - DEPARTMENT RELATIONSHIP

The various funds are grouped by type in the budget. The following fund types are used by the City:



The following table shows each City department and its associated funds.

		Special Revenue														Construction				Enterprise							Internal Service		Perm- anent	Debt										
	General Fund	Road Use Tax	Customer Facility Charge	CDBG	State Rental Rehab	Section 8	HUD Disaster Relief	Housing Trust	CIRCLES Donations	Cable TV	Tax Increment Finance	Special Assessments	UDAG	Lead Paint	Veteran's Memorial	Expendable Library Gifts	Expendable Police Trust	Street Construction	Sales Tax Increment	Sales Tax Construction	General Construction	Golf Construction	Airport Construction	Transit	Sanitary Sewer	Stormwater	Parking	Water	Refuse	Salt Operations	Landfill	Engineering Service	Garage Service	General Service	Stores/Printing	Lyons Peony Trust	Library Gift Trust	Debt Service		
Department																																								
Airport	X		X																	X			X																X	
AmeriCorps	X			X																																				
Budget	X						X																			X	X	X	X	X		X								
Building Services	X																			X																			X	
Cable TV	X									X																														
City Clerk	X																									X	X	X	X	X		X								
City Council	X																																							
City Manager	X			X																						X	X	X	X	X		X								
Civic Center	X																			X	X																		X	
Conference Center	X																			X	X																		X	
Economic Development	X										X		X																										X	
Emergency Communications	X																			X																			X	
Emergency Management	X																																						X	
Engineering	X	X		X			X				X	X						X	X	X	X				X	X		X				X							X	
Finance	X																		X							X	X	X	X	X		X							X	
Fire	X																		X								X	X	X	X		X							X	
GIS	X																									X	X	X	X	X		X								X
Health Services	X																																							
Housing	X			X	X	X	X	X	X		X			X							X																			
Human Rights	X																																							
Information Services	X	X																X		X					X	X		X	X		X									
Legal	X																									X	X	X	X	X		X								
Library	X															X			X	X							X	X	X	X		X							X	
Multicultural Family Center	X																			X																				X
Parking																												X												X
Parks	X										X				X				X	X																			X	
Personnel	X																									X	X	X	X	X		X								X
Planning Services	X																									X	X	X	X	X										
Police	X																		X							X	X		X	X										X
Public Works	X	X		X														X		X	X					X	X	X	X	X	X	X	X	X	X	X				X
Recreation	X			X															X	X	X	X					X	X	X	X										X
Transit	X										X									X	X				X															X
Water																												X												X
Water & Resource Recovery																										X														X

KEY TERMS FOR UNDERSTANDING DUBUQUE'S BUDGET

Program

Programs are presented as general statements, which define a major purpose of City government. Each program is divided into several departments and activities representing a separate and significant segment of the program of which it is an integral part. The state budget law requires that the budget be certified on a program basis. The City of Dubuque uses the following nine programs:

1. **Public Safety:** Police Department, Emergency Communication Center, Fire Department, Disaster Services, Health Services-Animal Control activity, Public Works-Flood Control activity, Building Services-Inspection activities.
2. **Public Works:** Airport Department, Public Works Department, Engineering Department.
3. **Health and Social Services:** Human Rights Department, Health Services Department, Purchase of Services
4. **Culture and Recreation:** Parks Division, Recreation Division, Civic Center Division, Conference Center, Library Department, City Manager-Arts and Cultural Affairs activity.
5. **Community and Economic Development:** Economic Development Department, Housing and Community Development Department, Planning Services, Purchase of Services, City Manager-Neighborhood Development activity.
6. **General Government:** Building Services-City Hall/Annex Maintenance, City Council, City Manager, City Clerk, Finance Department, Cable TV Division, Legal Department, Information Services Department.
7. **Debt Service and Capital Projects** in programs 1-6 for governmental funds.
8. **Business Type (includes business type operating, capital and debt service):** Water Department, Water Pollution Control Department, Parking Division, Transit Division, Public Works-Landfill activities and Garage internal service fund activities, Engineering-Sewer and Stormwater activities, Finance-Utility Meter Reads activity and Stores internal service fund activities.
9. **Non-Program:** City Manager-Health and Worker's Compensation Insurance Reserve fund activities and Public Works-Dubuque Metropolitan Area Solid Waste activities.

* Prior to Fiscal Year 2004, the State of Iowa, City Finance Committee changed the number of programs from 4 to 9 on the expenditure side.

Operating Budget

The Operating Budget represents the various recurring activities and services provided by the several departments in the City government. The Operating Budget provides those services normally associated with the City government (e.g., police, fire, street maintenance, recreation) and involves expenditures which benefit the current fiscal year. (That is, items purchased are used up during the current fiscal period.) Expenditures in the Operating Budget are for such categories as Employee Expense, Supplies and Services, and Debt Service. Funding of the Operating Budget includes property taxes, shared state and federal revenues, fees, fines, licenses, permits, user charges and cash balances.

Capital Budget

The Capital Budget represents major "permanent" capital improvement projects requiring the nonrecurring expenditures of public funds for the acquisition of property or easement, construction, renovation or replacement of a physical asset of the City and any studies, engineering or surveys which are an integral part thereof. The Capital Budget is multi-year in scope, is updated annually and includes project-funding information. The first year of the Capital Budget (or Capital Improvement Program) is included with the Operating Budget for the same year to arrive at a total or gross budget amount. Capital budget financing comes primarily from bond proceeds, state and federal grants, Road Use Tax funds, Dubuque Racing Association profit distribution, and utility depreciation funds.

Expenditure Category

Expenditure category or classification is the basis for classifying and codifying costs. Categories of expense include: (a) Employee Expense; (b) Supplies and Services; (c) Capital Outlay (Machinery and Equipment); (d) Debt Service; and (e) Capital Improvements. Categories of expense consist of various expense accounts. For example, Employee Expense is divided into expense accounts such as full-time, part-time & seasonal employees, overtime pay, holiday pay, social security expense and health insurance. Supplies and Services include accounts such as postage, telephone expense, office supplies, dues and memberships, utility expense - electricity, motor vehicle expense - fuel, library books, and architectural services.

Revenue Category

Revenue category or classification is a basis for classifying and codifying revenue. There are eight major categories of revenue, each divided into specific revenue items.

The eight major categories of revenue are as follows:

1. Taxes
2. Licenses and permits
3. Use of Money and Property
4. Intergovernmental Revenue
5. Charges for services
6. Special Assessments
7. Miscellaneous Revenue
8. Other Financing Sources

An example of the specific revenue items would include the following items in the licenses and permits revenue category: business licenses, cigarette licenses, beer permits, building permits, plumbing permits, heating permits, etc.

Alternative Budget Levels

The Dubuque budget system utilizes a variation of the zero-based budget (ZBB) approach utilizing three alternative funding or budget levels: Maintenance Budget Level, Base Budget Level and Improvement Level.

Each alternative funding level includes specific objectives to be accomplished (service levels to be offered) and associated costs. The budget decision becomes one of selecting alternatives, which maximize the achievements of City objectives according to established priorities within the context of limited resources and City Council policy.

BUDGET IN BRIEF

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BUDGET IN BRIEF

The City Council will approve the fiscal year 2021 operating and capital budgets on March 26, 2020. The adopted FY21 budget is balanced and includes a 2.72% 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 (1.47% in FY 21); efficient operation with a 0.04% 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 residents, 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 \$200,095,388.

This budget in brief is intended to provide the residents 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 2021

Various fee increases will be implemented beginning on July 1, 2020. 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, 2020: sewer rates will increase by \$2.11 per month for an average residential customer, water rates will increase by \$1.54 per month for an average residential customer; solid waste collection rates will increase by \$1.20 per month for an average residential customer; and stormwater rates will increase \$0.53 per month per standard family unit (SFU) equivalent.

Parks Fee Increases - Pavilion Fee increases across all parks at the rate of a 10% increase for all rentals over \$100 and a 20% increase for all rentals under \$100. The estimated increase in revenue for the fee increase based on calendar year 2019 pavilion rentals is approximately \$11,000.

Recreation Fee Increases - Daily and Annual Golf Fee increases: \$1 increase for 18-hole daily rounds, \$2 increase for PGA rounds, and a \$10 increase on all annual passes. These fee increases will generate \$11,695 in additional revenue based on the FY 2021 usage estimates. Cart Rental fee increase of \$1 on daily 1/2 cart rentals. This will generate \$6,900 based on FY 2021 usage estimates.

Planning Fee Increases - Development Services fee increase of 4%, based on an average 2% annual increase over 2 years, since fees were last raised in FY2019. With the 4% fee increase, annual revenue is estimated to increase by \$1,896. Fees for Special Exceptions and Design Reviews continue to be set at 50% of actual costs.

Health Services - Animal License fee increases to \$14 for spayed/neutered animals, \$34 for non-spayed/non-neutered animals, and \$16 late fee. Previously, animal license fees had not been increased since 2009 and late fees had not been increased since 2009 and were the lowest late fee of the eleven largest cities in Iowa researched. These fee increases are estimated to increase licensing revenue by approximately 59% over FY 2019 revenue totals.

Housing Fee Increases - Increase dwelling license fees by \$5, increase rooming unit license by \$5, and decrease structure license by \$5. A single family rental would have no change, a duplex would have a 6% increase, tri-plex would have a 10% increase, 4-plex would have a 12% increase, 12-plex would have a 17% increase, and 10 rooming units would have a 25% increase from the current annual licensing fees.

FY21 ADOPTED BUDGET

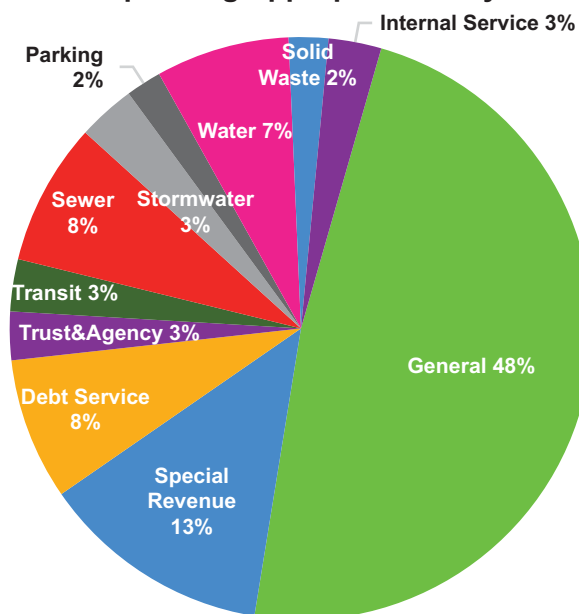
The City's adopted budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2020 through June 30, 2021. A separate capital budget includes appropriations for infrastructure related to projects, such as roads, buildings, and equipment that may require more than one fiscal year to complete or to acquire.

OPERATING & CAPITAL BUDGET SUMMARY							
OPERATING		\$	140,061,277	CAPITAL		\$	59,747,247
General Fund		\$	67,116,381	General Fund		\$	2,229,339
Special Revenue Funds		\$	17,874,613	Special Revenue Funds		\$	14,666,387
Debt Service Fund		\$	10,984,416	Capital Projects Funds		\$	24,178,328
Enterprise Funds		\$	36,248,667	Enterprise Funds		\$	18,661,963
Internal Service Funds		\$	4,091,024	Internal Service Funds		\$	8,680
Trust & Agency Funds		\$	3,746,176	Trust & Agency Funds		\$	2,550

APPROPRIATED BUDGET BY FUND

The City's total appropriated operating budget of \$140.1 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.

FY20 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 2021. The City's general fund is balanced in 2021.

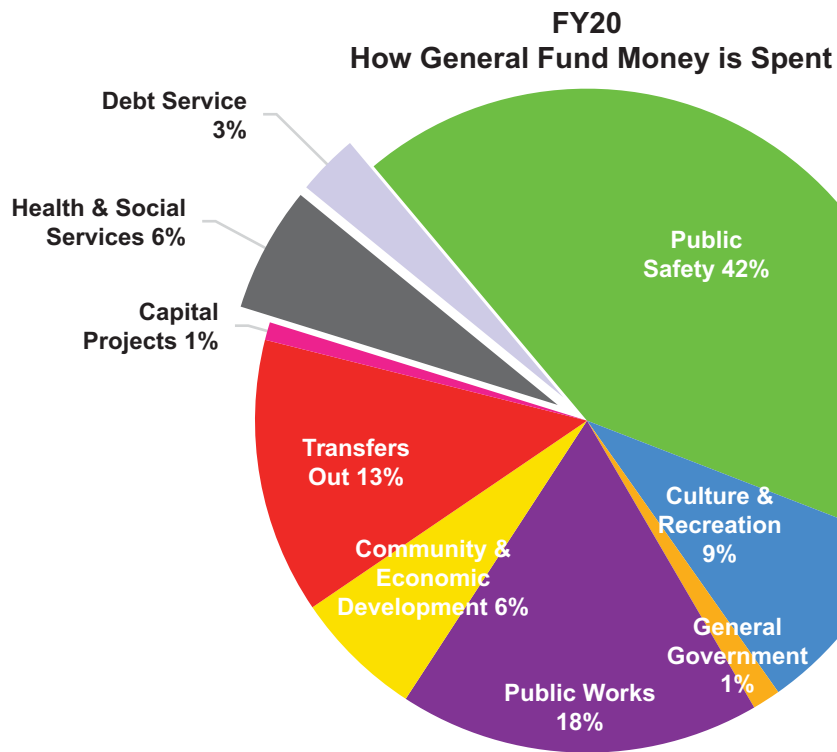
Utility funds are balanced in fiscal year 2021 as a result of rate increases.

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

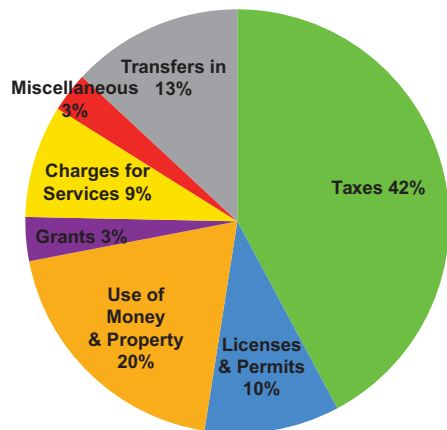
The general fund is the operating fund of the City for general service departments. The general fund has an operating budget of \$67.1 million and a capital budget of \$2.2 million. This fund encompasses the bulk of activities that are traditionally considered basic governmental services such as public safety, culture & recreation, health & social services, and general government.

42.0%	PUBLIC SAFETY	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
17.6%	CULTURE & RECREATION	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
13.4%	GENERAL GOVERNMENT	(city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.)
9.3%	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.)
6.1%	TRANSFERS OUT	(to funds other than General Fund)
3.0%	CAPITAL PROJECTS	(City infrastructure improvements or major equipment purchases)
1.4%	HEALTH & SOCIAL SERVICES	(community health, health regulation and inspection, human rights, etc.)
0.9%	DEBT SERVICE	(government capital projects, tax-increment financing [TIF] capital projects)

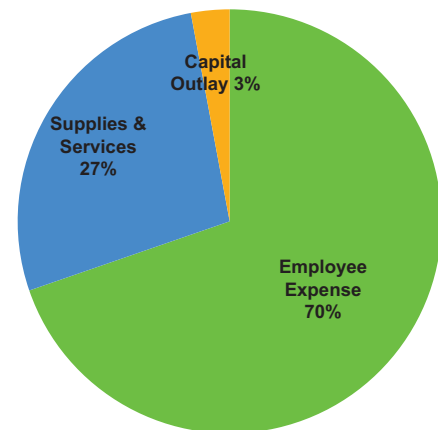


GENERAL FUND REVENUE & EXPENDITURES

General Fund Operating Sources



General Fund Operating Uses

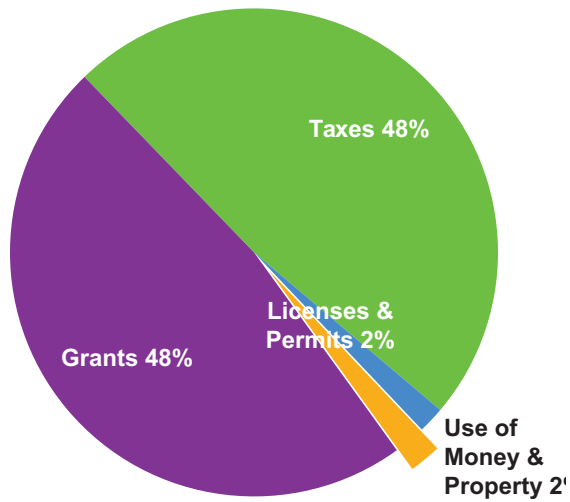


SPECIAL REVENUE FUNDS

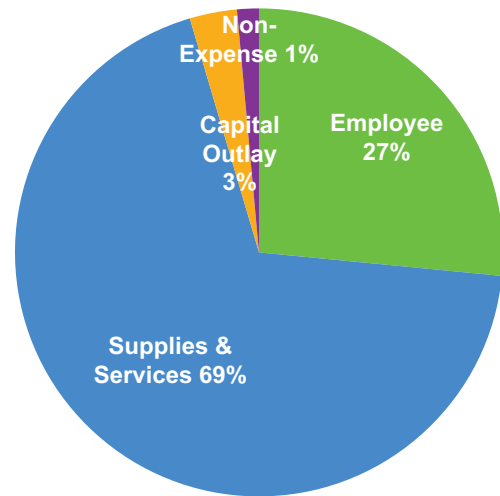
The special revenue funds have an operating budget of \$17.9 million and a capital budget of \$14.7 million. Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The City's special revenue funds include: Employee Benefits; 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



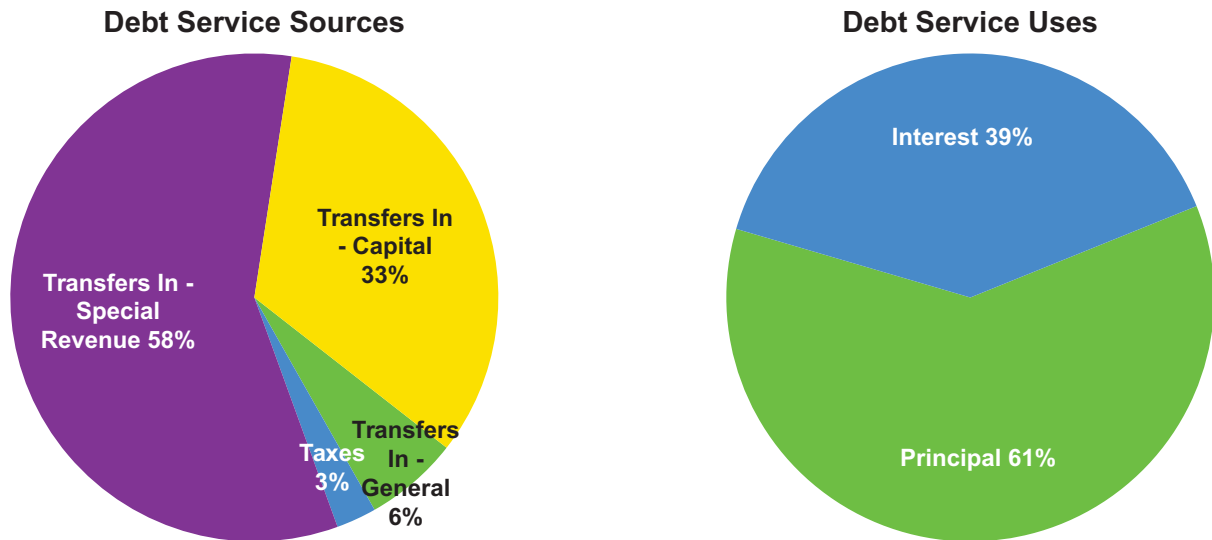
Special Revenue Operating Uses



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

DEBT SERVICE FUND

The debt service fund has an operating budget of \$11.0 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 FY21 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 2021 to support general government services total \$4,642,535.

• Sewer Utility	\$1,682,275
• Stormwater Utility	\$608,650
• Parking	\$172,088
• Water Utility	\$567,194
• Solid Waste	\$1,191,482
• Landfill	\$420,846

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 \$1,790,468 and Garage Service \$2,300,556).

STAFFING CHANGES

The City of Dubuque has 718.54 (FTE) employees budgeted in FY 2021. This represents a net increase of 8.45 FTE's from FY 2020.

Since 1981, the city has minimized the number of positions added. The adopted budget provides funding for a net decrease of 8.45 FTE's related to general fund departments.

Funding has been changes to include the following changes to FTE's:

- The Library eliminated a full-time Librarian I -1.00 FTE and added two full-time Library Aides +2.00 FTE.
- Parks staff changes resulted in a net change of +0.53 FTE and include the following: Laborer II -3.22 FTE, Laborer II Storm -0.11 FTE, Laborer I +3.75 FTE, and Laborer I Storm +0.11 FTE.
- The Human Rights Department transferred the full-time Strategic Workforce Equity Coordinator -1.00 FTE to the Human Resources Department +1.00 FTE.
- Police added a full-time School Resource Officer +1.00 FTE.
- Engineering eliminated a full-time Engineering Technician -1.00 FTE, added a full-time Camera Systems Technician +1.00 FTE, added a Civil Engineer I +1.00 FTE, and downgraded a seasonal Engineering Aide -0.50 FTE to a seasonal engineering intern +0.25 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.
- The Water Department upgraded a part-time Water Meter Service Worker I -0.80 FTE to a part-time Water Distribution Maintenance Worker +0.50 FTE, and upgraded a Water Meter Repairworker I -1.00 FTE to a Water Meter Repairworker II +1.00 FTE.
- The Public Works Department moved two full-time Truck Drivers -2.00 FTE to two full-time Utility Workers +2.00 FTE, eliminated a Traffic Signal Technician II -1.00 FTE, and upgraded a part-time Clerical Assistant -0.68 to full-time Secretary +1.00 FTE.
- The Housing and Community Development Department eliminated a full-time Resiliency Grant Administrator -1.00 FTE, added an Assistant Housing Director +1.00 FTE, added a FTE Nuisance Specialist +1.00 FTE, and eliminated a seasonal Inspector I -0.30 FTE. Other upgrades transitions include: upgrade full-time Inspector I -1.00 FTE to a full-time Inspector II +1.00 FTE, move two full-time Assisted Housing Specialists -2.00 FTE to two full-time Family Self-Sufficiency Coordinators +2.00 FTE, increase full-time resiliency coordinator from -0.25 FTE to +1.00 FTE.
- The Public Information Office upgraded a part-time Communications Assistant -0.75 FTE to a full-time Communications Assistant +1.00 FTE and reduced a part-time Communications Specialist from -0.88 FTE to +0.75 FTE.
- The City Clerk's Office eliminated a seasonal Clerical Assistant -0.50 FTE and a seasonal Intern -0.31 FTE.
- The Finance Department eliminated a full-time Budget Manager -1.00, added two full-time Budget & Financial Analysts +2.00, moved a full-time Senior Budget Analyst -1.00 FTE to a full-time Budget & Financial Analyst +1.00 FTE, upgraded a part-time Confidential Account Clerk -0.75 FTE to a full-time Secretary +1.00 FTE, and added a seasonal Intern +0.51 FTE.

Total FTE's FY 2019	710.09
FT Librarian	-1.00
FT Library Aides	+2.00
Seasonal PT Parks Laborer II	-3.22
Seasonal Parks Laborer II Storm	-0.11
Seasonal Parks Laborer I	+3.75
Seasonal Parks Laborer I Storm	+0.11
FT School Resource Officer	+1.00
FT Engineering Technician	-1.00
FT Camera Systems Technician	+1.00
FT Civil Engineer	+1.00
Seasonal Engineering Aide	-0.50
Seasonal Engineering Intern	+0.25
FT Firefighter	+1.00
PT Animal Control Officer	-0.72
FT Animal Control Officer	+1.00
PT Water Meter Service Worker I	-0.80
PT Water Distribution Maintenance Worker	+0.50
FT Water Meter Repair Worker I	-1.00
FT Water Meter Repair Worker II	+1.00
FT Truck Drivers	-2.00
FT Utility Workers	+2.00
FT Traffic Signal Technician II	+1.00
PT Public Works Clerical Assistant	-0.68
FT Public Works Secretary	+1.00
FT Resiliency Grant Administrator	-1.00
FT Grants Supervisor	+0.25
FT Assistant Housing Director	+1.00
FT Nuisance Specialist	+1.00
Seasonal Inspector I	-0.30
FT Inspector I	-1.00
FT Inspector II	+1.00
FT Assisted Housing Specialists	-2.00
FT Family Self-Sufficiency Coordinators	+2.00
FT Resiliency Coordinator	+0.75
PT Communications Assistant	-0.75
FT Communications Assistant	+1.00
PT Communications Specialist	-0.13
Seasonal City Clerk Clerical Assistant	-0.50
Seasonal City Clerk Intern	-0.31
FT Budget Manager	-1.00
FT Senior Budget Analyst	-1.00
FT Budget & Financial Analyst	+3.00
PT Finance Confidential Account Clerk	-0.75
FT Finance Secretary	+1.00
Seasonal Finance Intern	+0.51
Total Adopted FTE's FY 2020	718.44

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

Department/Service	Fiscal Year 2019	Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's
Police	\$ 8,384,730	\$ 8,691,695	\$ 8,969,386	119.56	120.56	121.56
E911	\$ 1,027,510	\$ 1,086,437	\$ 1,125,732	18.28	19.28	19.28
Fire	\$ 6,372,827	\$ 6,552,552	\$ 6,719,000	90.16	91.16	92.16
Human Rights	\$ 265,767	\$ 350,652	\$ 295,927	5.00	5.00	4.00
Building Services	\$ 738,518	\$ 774,980	\$ 788,998	11.75	11.75	11.75
Health Services	\$ 352,242	\$ 382,402	\$ 393,094	5.58	5.86	6.14
Parks Division	\$ 1,590,165	\$ 1,705,385	\$ 1,743,405	36.68	36.48	37.01
Civic Center	\$ 16,922	\$ 17,309	\$ 19,541	0.15	0.15	0.15
Recreation	\$ 1,672,385	\$ 1,729,271	\$ 1,778,911	46.86	48.00	48.00
Library	\$ 1,807,797	\$ 1,879,164	\$ 1,956,937	34.14	34.14	35.14
Airport	\$ 934,180	\$ 998,995	\$ 981,235	17.96	19.16	19.16
Transportation Services	\$ 2,322,221	\$ 2,376,484	\$ 2,378,802	53.77	53.73	53.73
Engineering	\$ 2,117,881	\$ 2,162,540	\$ 2,241,278	30.23	29.96	30.71
Water	\$ 1,544,325	\$ 1,600,917	\$ 1,629,256	25.87	26.37	26.07
W&RRC	\$ 961,728	\$ 990,095	\$ 980,914	15.00	15.00	15.00
Public Works	\$ 5,083,451	\$ 5,239,946	\$ 5,344,683	91.96	91.96	93.28
Economic Development	\$ 254,245	\$ 252,286	\$ 263,521	3.50	3.75	3.75
Housing & Community Dev.	\$ 1,473,896	\$ 1,737,120	\$ 1,895,132	23.82	27.30	29.00
Planning Services	\$ 562,296	\$ 524,878	\$ 530,791	8.38	8.38	8.38
Personnel Office	\$ 259,215	\$ 265,400	\$ 357,040	3.63	3.63	4.63
Public Information Office	\$ 325,565	\$ 391,362	\$ 420,754	5.00	6.38	6.50
City Council	\$ 76,600	\$ 77,191	\$ 76,892	3.50	3.50	3.50
City Manager's Office	\$ 825,648	\$ 903,392	\$ 937,481	9.77	9.67	9.67
City Clerk	\$ 221,131	\$ 237,725	\$ 202,248	3.31	3.81	3.00
Finance Department	\$ 1,174,355	\$ 1,117,676	\$ 1,217,865	18.94	18.24	20.00
Legal Department	\$ 540,639	\$ 610,353	\$ 621,004	4.62	5.62	5.62
Information Services	\$ 569,896	\$ 616,477	\$ 637,131	9.00	9.00	9.00
Cable TV	\$ 161,147	\$ 164,947	\$ 147,431	2.25	2.25	2.25
TOTAL	\$41,637,282	\$43,437,631	\$44,654,389	698.67	710.09	718.44

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 2021 is 10.43456 per \$1,000 of taxable valuation. It is estimated that a total of \$26,952,048 will be received from property taxes in FY 2021. This represents a increase of 2.49% from fiscal year 2020. For FY 2021 there is a 2.72% 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 2021, approximately \$9,345,876 will be received in local option sales tax. This is a 4.17% increase over FY 2020. Of this amount, 50% is for property tax relief (\$4,672,938), 20% is for City facilities maintenance (\$1,794,421), and 30% is for special assessment relief (\$2,691,632). In 2021 approximately \$2,354,015 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 2021. Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas & 5% electric). The FY 2021 projection for cable franchise fees is \$570,000 and utility franchise fee projection is \$5,398,786. 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 \$15,327,571 in FY 2021. 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 \$5,770,062 in FY 2021. Riverfront leases are expected to generate \$2,678,025 in FY 2021.

Intergovernmental Revenue

Intergovernmental revenues are projected to decrease -10.50% from FY 2020. The city is estimated to receive \$43,308,198 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 \$43,702,401. 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 \$3,468,722 in FY 2021.

Special Assessments

Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2021, special assessment revenue is estimated at \$360,000.

Miscellaneous Revenue

This category includes internal charges for services, proceeds from bonds, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at \$24,836,866 in FY 2021.

ADOPTED CAPITAL IMPROVEMENT PLAN

The City of Dubuque's Capital Improvement Plan (CIP) represents the City's five-year plan for capital improvements and totals \$200,095,388. 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 2021 totals \$59,747,247.

The adopted 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 2021 totals \$59.7. Approximately 25.14% (\$15.0 million) of this will be provided by issuance of new debt, primarily for stormwater utility related projects (\$7.3 million). Another funding source representing approximately 6.06% 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 2021 capital budget.

The Capital Budget in the Resident's Guide includes a summary by department of all projects planned through FY 2025.

FY21 ADOPTED CAPITAL BUDGET HIGHLIGHTS**Fire**

Ladder & Pumper Truck Replacement - \$408,000
HVAC Replacement at Fire HQ - \$168,924
Outdoor Warning Siren Repair/Replacement - \$100,000
Station 6 Structural, Roof, and Tuckpointing Repairs - \$209,000

Leisure Services

Eagle Valley Park Development - \$180,447
Westbrook Park Phase II - \$214,000
Jackson Park Amenities Improvements - \$250,000
Ash Tree Removal and Tree Replacement - \$275,000

Library

Landscaping and Plaza Redesign - \$100,202

Water

Water Meter Replacement Program - \$176,661
Cottingham Road Water Main - \$187,813
SCADA & Communications Infrastructure - \$495,000
Water Main Replacements (Streets) - \$271,375
Public Lead Line Water Replacement - \$122,470
Water Line Extensions to New Developments - \$307,500
Wells, Well Field, and Raw Transmission Piping Repair - \$250,000
Water Treatment Plant Condition Assessment and Master Plan - \$115,000
Tamarack Park Frontage Road Water - \$362,500
Landfill Frontage Road Water Main Extension - \$121,500
Althaus St. & Eagle St. Water Main Improvements - \$151,065

Water & Resource Recovery Center

UV Disinfection System Modifications - \$235,000
Pump Trailer - \$110,000

Airport

Terminal Automated Vehicle Wash Facility - \$227,750
Rehabilitate Taxiway A - \$350,000

Public Works

Curb Ramp Program - \$423,574
56,000 GVW Dump Truck Replacement - \$215,000
Vacuum Street Sweeper Replacement - \$210,000
Wheel Loader Purchase - \$206,350
Cab-Over Solid Waste Vehicles - \$596,260
Hard Surface Deep Cleaning Self-Propelled Unit - \$166,100
City Tipper Carts - \$280,000

Sanitary Sewer Improvements

Sanitary Sewer Extensions to Existing Developments - \$600,000
Sewer Utility Master Plan - \$237,000
CCTV Inspection, Cleaning, and Assessment - \$285,000
Auburn & Custer Sanitary Sewer Reconstruction - \$316,400
Heeb Street Sanitary Sewer Reconstruction - \$160,000
Cedar & Terminal Lift Station & Force Main Assessment and Improvements - \$750,000
Track Line Sanitary Cleaning and Lining - \$187,790
Center Place Alley Sanitary Sewer Rehabilitation - \$410,000
General Sanitary Sewer Replacement - \$200,000

Stormwater Improvements

Drainage Program - \$100,000
Bee Branch Creek RR Culverts - \$17,345,349
Bee Branch Creek Gate & Pump Replacements - \$5,134,418

Street Related Improvements

Street Construction General Repairs - \$100,000
Chavenelle Rd Reconstruction - \$3,700,000
Heeb Street Reconstruction - \$300,000
Southwest Arterial Project - \$550,000
Southwest Arterial ITS Corridor Development - \$850,000
Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing - \$520,000
Northwest Arterial Eastbound Dedicated Left Turn Lane onto JFK Road - \$180,000
Sidewalk Program - City-Owned Sidewalk - \$170,000
Villa Street Retaining Wall - \$1,600,000

Traffic Improvements

STREETS Traffic Control Project - \$3,466,250
Asbury Road Signalization Reconstruction - \$120,000
Broadband Acceleration and Universal Access - \$136,000

Engineering Miscellaneous

Federal Building Renovation - \$446,000
Riverfront Dock Expansion - \$1,050,000
Riverfront Leasehold Improvements - \$187,500
ABC Supply Building Deconstruction - \$417,000
Third Street Overpass Railing Painting - \$120,000

Building

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

Economic Development

Greater Downtown Urban Renewal District Incentive & Rehab Program - \$392,900
Workforce Development - \$310,000
Washington Neighborhood Facade Program - \$120,000

Transit

Transit Vehicle Replacement - \$794,824
Onboard Security Cameras - \$112,740

Parking

East 12th & Elm St. Parking Lot Construction - \$589,000

Housing and Community Development

Homeownership Assistance - \$566,485
Lead Based Paint Hazard Control - \$800,000
Lead Based Paint Hazard Control Grant Match - \$104,166
Neighborhood Reinvestment Partnership - \$300,000
Washington Neighborhood Home Purchase Program - \$211,283
Homeowner Rehabilitation Program - \$155,000
Bee Branch Healthy Homes Resiliency Grant - \$2,718,000

City Manager's Office

Downtown Urban Renewal Area Non-Profit Weatherization Assistance - \$100,000

Finance

Department Remodel - \$250,000

Information Services

City-Wide Computer Replacements - \$620,023

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.

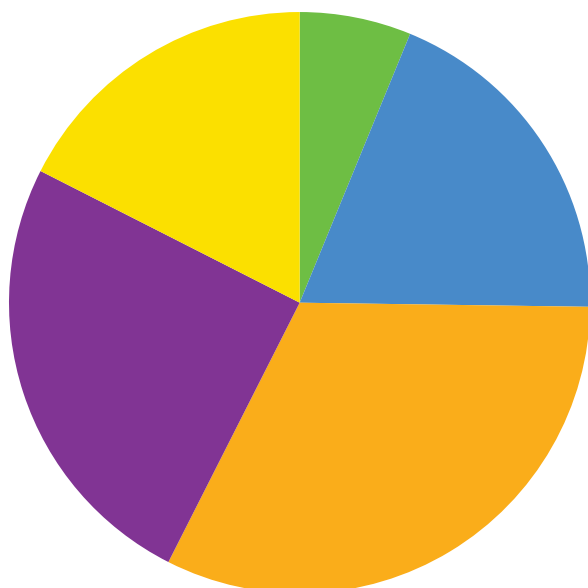
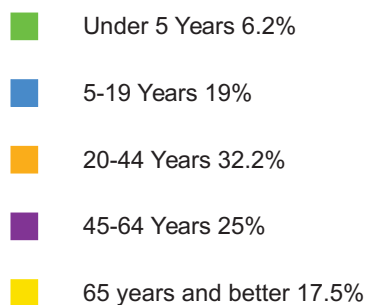
Dubuque, Iowa is truly a "Masterpiece on the Mississippi."



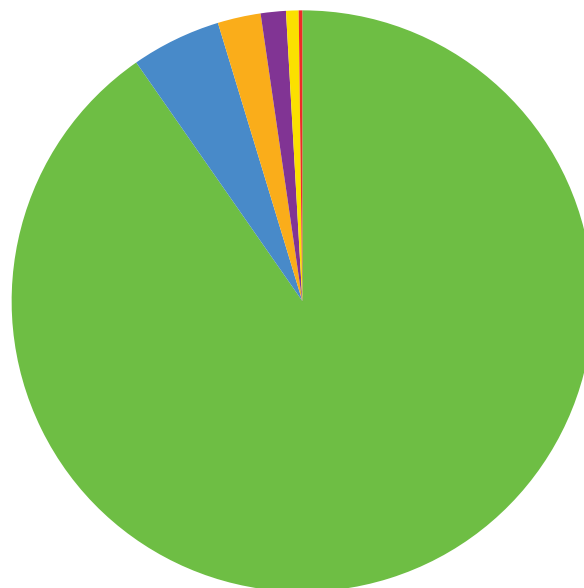
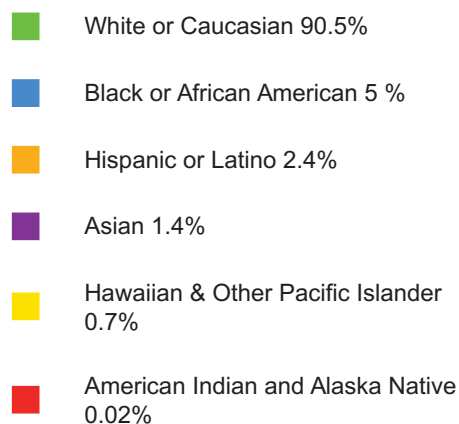
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ACCORDING TO THE 2014-2018 AMERICAN COMMUNITY SURVEY (ACS), THE CITY OF DUBUQUE'S DEMOGRAPHICS INCLUDE THE FOLLOWING:

AGE



RACE



POPULATION

Total Population: 58,340
Female Population: 51.6%
Male Population: 48.4%

Average Household Size: 2.27
Family Households: 59.1%
Non-Family Households: 40.9%

Average Family Size: 2.88

Median Age: 37 years

HOUSING

Total Housing Units: 25,918
Housing Occupancy: 92.3%
Owner-Occupied: 63.4%
Renter-Occupied: 36.6%

INCOME

Median Household Income: \$52,298
Median Family Income: \$67,436
Families below poverty: 10.4%
Individuals below poverty: 16%
Over 18 years old: 14.4%

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
Ambulance & EMS
Animal Control
Arts & Culture
Building Permits
Campground
Civic Center
Conference Center
Community Development
Economic Development
Emergency Communications/911
Emergency Notifications
Fire/Rescue
Golf Course
Health Services
Historic Preservation
Housing
Human Rights

Library
Licenses & Permits
Marina
Parking
Parks
Planning & Zoning
Police
Recreation
Sanitary Sewer
Sidewalks
Snow & Ice Control
Street Maintenance
Stormwater Management
Transit
Trash & Recycling
Utility Billing
Water
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.

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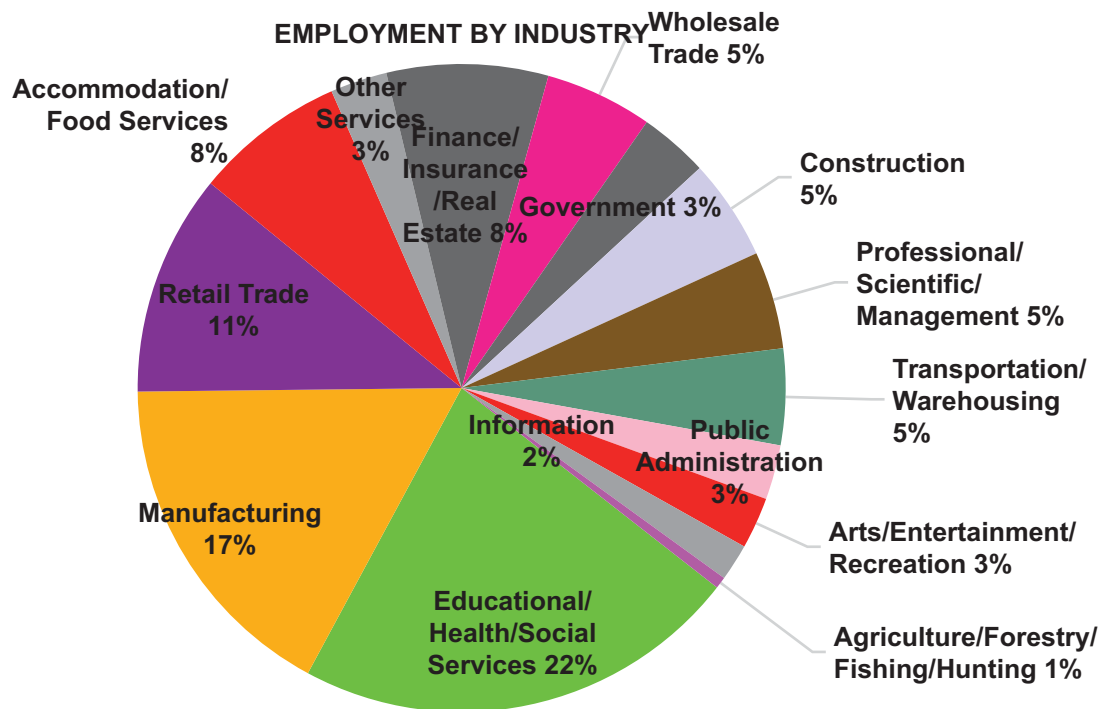
WORKFORCE

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 (December 2019), Dubuque's employment is at 56,100. Dubuque County's unemployment rate for December 2019 was 3.1% while Iowa's rate was 2.9% and the nation's was 3.5%.

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	Valuation	Employees
John Deere *		2,600
Kennedy Mall Inc.	\$ 37,660,860	957
MercyOne Medical Center		1,410
Progressive Processing LLC	\$ 25,385,510	61
Unity Point Health-Finley Hospital		975
Mar Holdings LLC	\$ 21,342,734	Confidential
City of Dubuque		737
Nordstrom Inc.	\$ 13,907,930	725
Cottingham & Butler		650
McGraw-Hill Global Education	\$ 13,500,000	600
Source: Greater Dubuque Development Corporation		
* Located just outside the City limits.		
Taxpayer	Valuation	
Peninsula Gaming Co. LLC	\$ 63,874,814	
Kennedy Mall Inc.	\$ 37,660,860	
GRTD Investments LLC	\$ 26,264,760	
Progressive Processing LLC	\$ 25,385,510	
Walter Development LLC	\$ 24,854,730	
Mar Holdings LLC	\$ 21,342,734	
Flexsteel Industries Inc.	\$ 18,916,230	
Nordstrom Inc.	\$ 13,907,930	
Platinum Holdings LLC	\$ 13,500,000	
McGraw-Hill Global Education	\$ 13,500,000	
Source: Dubuque County Iowa Auditor's Office		



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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 Committee



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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

Airport Zoning Commission

Airport Zoning Board of Adjustment

Arts and Cultural Affairs Advisory
Commission

Board of Appeals

Building Code Board

Cable TV Commission

Catfish Creek Watershed Management
Authority

City Board of Review

Civic Center Commission

Civil Service Commission

Community Development Advisory
Commission

Electrical Code Board

Environmental Stewardship Advisory
Commission

Enterprise Zone Commission

Historic Preservation Commission

Housing Commission

Housing Trust Fund Advisory Committee

Housing Board of Appeals

Human Rights Commission

Investment Oversight Commission

Library Board of Trustees

Long Range Planning Advisory Commission

Mechanical & Plumbing Code Board

Mechanical Code Board

Mediacom Charitable Foundation

Parks and Recreation Advisory Commission

Plumbing Code Board

Sister City Relationships Advisory
Commission

Safe Community Advisory Committee

Resilient Community Advisory Commission

Transit Advisory Board

Zoning Advisory Commission

Zoning Board of Adjustment



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BUDGET OVERVIEWS

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2019

City Council Goals & Priorities



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
- **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

2019-2021 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.

TOP PRIORITIES (in alphabetical order)

- Dream Center: Facilities & Programs
- Emerald Ash Borer Program
- Human Resources Policies & Handbook Revision
- Imagine Dubuque: Implementation
- Major Street Improvement Plan: Project Priority & Funding
- Parking Ramp Maintenance: Funding

HIGH PRIORITIES (in alphabetical order)

- Brain Health Strategy & Action Plan
- Debt Reduction Plan: Re-Affirmation
- Fountain of Youth: Funding
- Four Mounds/HEART Program: Funding
- Street Maintenance Program: Increased Funding
- Transit Vehicle Replacement Funding

2019-2021 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)

- Bee Branch Creek Projects: Next Steps
- CHANGE Program: True North Housing Initiative & Bee Branch Healthy Homes Resiliency Program
- Equitable Poverty Prevention: Action Plan
- Industrial Park Development
- Leisure Services Facilities Deferred Maintenance Assessment
- Multi-Tiered Housing Inspection Program
- Park Development Projects for Non-TIF(Tax-Increment Financing), Donated Park Sites
- Traffic Signal Synchronization/STREETS

HIGH PRIORITIES (in alphabetical order)

- Dubuque Riverfront Master Plan (Corps of Engineers)
- Citywide Departmental Work Order System Implementation
- Innovation & Entrepreneurial Strategy
- School Resource Officer: Implementation
- Southwest Arterial Business Development
- Water & Resource Recovery Center: Nutrient Trading



PAINTED WINDOWS AT THE MULTICULTURAL FAMILY CENTER EXPANSION SITE

MANAGEMENT IN PROGRESS >>

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

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

<< MAJOR PROJECTS

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

Management in Progress

- Business Development at the Airport: University of Dubuque
- GDDC Retail Attraction Strategy
- Downtown Housing Creation Strategy
- Riverfront Lease Sites
- Federal Opportunity Zones
- Brownfield Grants
- FAA Supplemental Funding
- Air Charters to Leisure Destinations

Major Projects

- Demarcation Point Relocation [Phone Line Termination Point]
- Old Air Terminal Demolition

Vibrant Community: Healthy & Safe

Management in Progress

- Police Reaccreditation
- Humane Society Contract Renewal
- WRRRC: Certification of Environmental
- CAD Connection to City Cameras Network
- Traffic Camera System
- School Safety and Security Plan and Protocols
- Dispatcher Training Program
- Communication National Quality Assurance
- Healthcare for Residents from Pacific Islands
- Smart 911 Personal and Building Profile Marketing
- Quick Response Pumper
- Fire Accreditation
- Police Officer Recruitment & Retention
- P25 Radio System Building & Implementation
- Panic Button for City Facilities
- Ambulance Staffing Alternatives
- Police Department Transition to New Caliber Weapons

Major Projects

- Crescent Community Health Center: Clinic Construction
- Fire Headquarters and Stations ADA Compliance
- Fire Stations HVAC and Lighting Improvements
- Multicultural Family Center Construction

Livable Neighborhoods & Housing: Great Place to Live

Management in Progress

- Barrington Lakes Reservoir Abandonment
- Code Enforcement: Acoela Program
- Downtown Commercial Buildings Evaluation & Assessment Project

Major Projects

- Lowell Street Retaining Wall Repair: Funding
- Historic Millwork District Parking Lot and Signage



BROWNFIELD CLEAN-UP GRANTS BEAUTIFY OUR COMMUNITY



Financially Responsible, High-Performance City Organization: Sustainable, Equitable, and Effective Service Delivery

Management in Progress

- Third St. Data Center
- ADA Compliance Transition
- Aerial Photography & Control Monumentation
- Cartegraph OMS System Asset Management Expansion
- Certified Financial Report Software Conversion
- City Website: Redesign
- Community Resident Survey and Actions
- Diverse Applicants Recruitment Strategy
- Financial Management Software: Study & Draft RFP
- Health Benefits Consulting and Actuarial Services
- High Performing Organization/Outcome-driven Decision-making Strategy

- Indirect Rate for Grants
- Internal Liquor License Approval Process
- InVision Facility Management Software
- I-Net Connection for Remote Site
- Liquor License Process
- New Employee and Promoted Employee Orientation and Support Program
- Paperless Accounts Payable Workflow Development & Implementation
- Workers Compensation Claims Management

Major Projects

- City Hall Sidewalks Heating System
- City Hall Annex Windows Replacement

Sustainable Environment: Preserving and Enhancing Natural Resources

Management in Progress

- Community Climate Action & Resiliency Plan
- Flood Control System: Corps of Engineers Project Approval
- FOG (Fats, Oils, & Greases) Program
- Glass Collection Drop-off Programs
- Growing Sustainable Communities Conference
- Lead & Copper Rule Compliance Water Sampling & Testing
- Public Education on Bikeable/Walkable Dubuque
- Sanitary Sewer System Condition Assessment
- Sewer Infrastructure Asset Management Plan

Major Projects

- 17th St./W. Locust St. HUD Resiliency Storm Sewer Improvement Project
- 22nd St./Kaufman Ave. HUD Resiliency Storm Sewer Improvement Project
- Bee Branch Culvert Project Under Railroad
- Bee Branch Gates/Pump Station
- Cell 9 Landfill Project: Phase 4
- Fire Hydrants Installation [former Vernon Water System]
- Pressure Reducing Valve Implementation
- Sanitary Forcemain/Riverbank Stabilization Project (US Corps of Engineers)
- SCADA Overhaul: Water
- Roosevelt Street Water Tower Project
- Vernon Well Abandonment
- WRRRC Outfall Manhole Reconstruction
- Water Tank Inspection Program & Maintenance
- Water Lines Extension – SW Arterial
- West 3rd St. Generator



17TH STREET STORM SEWER IMPROVEMENT PROJECT

management in progress and major projects: continued

Partnership for a Better Dubuque:

Building Our Community that is Viable, Livable, and Equitable

Management in Progress

- 2020 Census Complete Count
- Campaign for Grade Level Reading: Community Solution Action Plan
- City Racial Equity Toolkit: Results-based Accountability
- Civic Action Plan & Civic Leaders Program
- Equity Training for City Staff
- My Brother's Keeper
- Welcoming & Connecting with New Residents Program (GDDC)



AMERICORPS READING TUTOR

Diverse Arts, Culture, Parks, and Recreation Experiences and Activities

Management in Progress

- All Community Reads Event
- AmeriCorps
- Changing Lives Through Literature Program
- EB Lyons Center Partnership Development
- Library Marketing Campaign
- Pollinator Habitat in Park System

Management in Progress

- Bunker Hill Golf Course Irrigation
- Corniskey Park Renovation
- Eagle Point Park Environmental Restoration Project
- English Ridge & Eagle Valley Subdivision Parks
- Grand River Center: Upgrade Projects
- Miracle League Complex
- Veterans Pond: Dedication

Connected Community: Equitable Transportation, Technology Infrastructure, and Mobility

Management in Progress

- ADA Pads for Bus Stops
- BUILD Grant & Other Grants
- Bus Routes: Update Maps
- Comprehensive Pavement Preservation Plan
- Downtown Parking Ordinance
- Ramps Structural Analysis
- Smart Tool for Integrated Parking Platform
- Smart Technology for Transportation Data Collection
- Transportation Customer App
- WiFi in Fixed Routes
- WiFi in Intermodal & Intermodal Lobby

Major Projects

- Chavanelle Road Hike/Bike Trail
- Chavenelle Road Rehabilitation
- Four-laning Southwest Arterial(US52)
- Highway 52 Repaving
- North Cascade Rd. Reconstruction (to Timber Hyrst Subdivision) & Water Main Extension
- Northwest Arterial Upgrade (IDOT)
- Parking Lot Re-striping
- Roundabouts
- Washington Street Improvements (7th to 9th)



MIRACLE LEAGUE OF DUBUQUE AT VETERANS PARK

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LINKING LONG- AND SHORT-TERM GOALS

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Grand River Center Concrete Restoration	Leisure Services
	Grand River Center Roof Restoration	Leisure Services
	Grand River Center Replace Table/Chairs/Podiums	Leisure Services
	Water Meter Replacement Program	Water
	Cottingham Road Water Main	Water
	Southwest Arterial Water Main Extension	Water
	Water Line Extensions to New Developments	Water
	Wells, Well Field, and Raw Transmission Piping Repair	Water
	Tamarak Park Frontage Road Water Main	Water
	West End Annexation Phase II	Water
	West End Annexation Phase I	Water
	Creek Crossing Restoration	Water
	Landfill Frontage Rd. Water Main Extension	Water
	Althausen St. & Eagle St. Water Main Improvements	Water
	Public Safety Way Water Main Improvements	Water
	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	Water
	Terminal Automated Vehicle Wash Facility	Airport
	Asphalt Pavement Repair	Airport
	Sanitary Sewer Extensions to New Developments	Water
	Sanitary Sewer Extensions to Existing Developments	Water
	Twin Ridge Subdivision -Lagoon Abandonment	Water
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	Water
	McFadden Farm Sanitary Sewer Extension	Engineering
	Southfork Interceptor Sewer	Engineering
	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	Engineering
	Southgate Sanitary Sewer Reconstruction	Engineering
	Auburn & Custer Sanitary Sewer Reconstruction	Engineering
	Grove Terrace Sanitary Sewer Reconstruction	Engineering
	Heeb Street Sanitary Sewer Reconstruction	Engineering
	Hempstead Sanitary Sewer Reconstruction	Engineering
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	Engineering
	Abbott & Cottage Sanitary Sewer Reconstruction	Engineering
	Harvard St Sanitary Sewer Reconstruction	Engineering
	Force Main Stabilization	Engineering
	Center Place Alley Sanitary Sewer Rehabilitation	Engineering
	Perry & Bradley Force Main and Lift Station Improvements	Engineering
	Storm Sewer Improvements/Extensions	Engineering
	University Ave Storm Sewer	Engineering
	Northridge Dr Storm Sewer Extension	Engineering

**Robust Local
Economy: Diverse
Businesses and
Jobs with Economic
Prosperity**

Riverfront Dock Expansion	Engineering
Riverfront Leasehold Improvements	Engineering
ABC Supply Building Deconstruction	Engineering
INET Replacement Build Out	Engineering
Fiber Optic Conduit - Miscellaneous	Engineering
Broadband Acceleration and Universal Access	Engineering
Washington Neighborhood Façade Program	Engineering
Downtown Rehab Grant Program	Engineering
Develop McFadden Property	Engineering
Downtown Rehabilitation Loan Program	Engineering
Central Ave Corridor Initiative	Engineering
Central Avenue Streetscape Master Plan Implementation	Engineering
South Port Master Plan Implementation	Engineering
Port of Dubuque Ramp Major Maintenance	Parking
East 12th and Elm Street Parking Lot Construction	Parking
Locust/Iowa Street Parking Ramp Repairs and Additional Parking	Parking

LONG-TERM GOAL

SHORT-TERM GOAL

**IMPLEMENTATION
DEPARTMENT**

**Vibrant Community:
Healthy and Safe**

Ladder Truck & Pumper Replacement	Fire
HVAC Replacement at Fire Headquarters 11 West 9th Street	Fire
Outdoor Warning Siren Repair/Replace	Fire
Fire Station Exhaust Systems	Fire
Ambulance Replacement	Fire
Fire Station Expansion/Relocation	Fire
Landscaping and Plaza Redesign	Library
Public Lead Line Water Replacement	Public Works
Floodwall Post-Flood Repair Program	Public Works
Flood Control Units	Public Works
Speed Shields	Engineering
Street Light Replacement and New Installation	Engineering
Street Camera Installation	Engineering
Grandview Street Light Replacement	Engineering
Bus Stop Improvements	Transit
Onboard Security Cameras	Transit
Bee Branch Healthy Homes Resiliency Grant	Housing

**Livable
Neighborhoods and
Housing: Great
Place to Live**

Rental Dwelling Rehabilitation Programs

Housing

Budget Overviews

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Station 6 Structural, Roof, and Tuckpointing Repairs	Fire
	Implement Mechanical & Electrical System Design Study Recommendations	Fire
	Eagle Point Park - Replace Water Lines	Leisure Services
	Pebble Cove Park	Leisure Services
	Murphy Park Replace Water Lines	Leisure Services
	Five Flags - Arena Air Conditioner Replacement	Leisure Services
	Flora and Sutton Pools Annual Maintenance	Leisure Services
	Flora & Sutton Filter Tank Replacement	Leisure Services
	SCADA & Communications Infrastructure	Water Department
	Water Treatment Plant Condition Assessment and Master Plan	Water Department
	Water Storage Tank Coating Program	Water Department
	Final Clarifier Rehabilitation	Water & Resource Recovery Center
	Lift Station SCADA Upgrades	Water & Resource Recovery Center
	Pump Trailer	Water & Resource Recovery Center
	Pavement Condition Study	Airport
	56,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Public Works
	Vacuum Street Sweeper Replacement	Public Works
	35,000 GVW Dump Truck Replacement	Public Works
	Wheel Loader Purchase	Public Works
	Cab-Over Solid Waste Vehicles	Public Works
	High Pressure Sewer Jet Cleaner	Public Works
	Hard Surface Deep Cleaning Self-Propelled Unit	Public Works
	Sewer Utility Master Plan	Engineering
	CCTV Inspection, Cleaning, and Assessment	Engineering
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	Engineering
	Track Line Sanitary Cleaning and Lining	Engineering
	General Sanitary Sewer Replacement	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
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Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Storm Sewer General Replacements	Engineering
	Catch Basin Reconstruction	Engineering
	Third Street Overpass Railing Painting	Engineering
	Fiber Infrastructure Management System	Engineering
	Aerial Orthophotography	City Manager's Office
	Layer 2 Redundant Network Switch	Information Services
	General Ledger Software	Finance
	City-Wide Computer and Printer Replacements	Information Services
	Layer 2 Redundant Network Switch	Information Services
	Third Street Data Center	Information Services

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Sustainable Environment: Preserving and Enhancing Natural Resources	Ash Tree Removal and Tree Replacement	Parks
	Street Tree Program	Parks
	Highway 20 - Replace Roses	Parks
	Activated Sludge Process Improvements	WRRC
	High-Strength Waste Receiving & Storage	WRRC
	UV Disinfection System Modifications	WRRC
	Sanitary Sewer Root Foaming	Public Works
	City Tipper Carts	Public Works
	Sanitary Sewer Lining Program	Engineering
	Stormwater Infiltration & Inflow Elimination Program	Engineering
	Draintile Program	Engineering
	Bee Branch Creek RR Culverts	Engineering
	Bee Branch Creek Gate & Pump Replacement	Engineering
	Flood Control Maintenance Facility	Engineering
	LED Re-lamp schedule	Engineering
	Lead Based Paint Hazard Control	Housing
	Lead Based Paint Hazard Control Grant Match	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable	Downtown URD Non-Profit ADA Assistance	Building
	Downtown ADA Assistance	Building
	Greater Downtown Urban Renewal District Incentive & Rehab Program	Economic Development
	Workforce Development	Economic Development
	Downtown Urban Renewal Area Non-Profit Weatherization Assistance	Economic Development

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Diverse Arts, Culture, Parks and Recreation: Experiences and Activities	Eagle Valley Park	Parks
	Westbrook Park Phase II	Parks
	North Fork Trail	Parks
	Pebble Cove Park	Parks
	Usha Park	Parks
	Eagle Point Park - Concrete Improvements	Parks
	Eagle Point Park - Stone Work	Parks
	Eagle Point Park - Renovate Log Cabin Pavilion	Parks
	Bunker Hill Golf Course - Replace Irrigation System	Recreation
	Replace Lights on Tennis Courts	Parks
	Jackson Park Amenities Improvement	Parks
	Storybook Zoo Playground Replacement	Parks
	Five Flags Building Improvements	Civic Center
	Bunker Hill Golf Course Range Project	Recreation

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility	Fire Hydrant Assembly Relocation/Replacement for the Sidewalk Program	Water
	Water Main Replacements - Streets	Water
	Rehabilitate Taxiway A	Airport
	Extend Runway 18/36	Airport
	Asphalt Milling Program	Public Works
	Curb Ramp Program	Public Works
	Curb Replacement Program	Public Works
	Concrete Street Section Repair Program	Public Works
	Pavement Marking Project	Engineering
	Street Construction General Repairs	Engineering
	East - West Corridor Capacity Improvements	Engineering
	Chavenelle Rd Reconstruction	Engineering
	Heeb Street Reconstruction	Engineering
	Southwest Arterial Project	Engineering
	Southwest Arterial ITS Corridor Development	Engineering
	Westside Drive Street Lights	Engineering
	7th Street Extension to Pine Street	Engineering
	North Cascade Road Reconstruction	Engineering
	Cedar Cross Rd Reconstruction	Engineering
	Seippel Road Reconstruction	Engineering
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Engineering
	Northwest Arterial Eastbound Dedicated Left Turn lane onto John F Kennedy (JFK) Road	Engineering
	Pavement Preservation Joint Sealing	Engineering
	Rockdale Road Reconstruction	Engineering
	Sidewalk Inspection Program - Assessable	Engineering
	Sidewalk Program - City-Owned Property	Engineering

**Connected
Community:
Equitable
Transportation,
Technology,
Infrastructure and
Mobility**

Sidewalk Program Related Curb and Catch Basin Replacements	Engineering
Stone Retaining Walls	Engineering
Bridge Repairs/Maintenance	Engineering
Villa Street Retaining Wall	Engineering
Lowell Street Retaining Wall	Engineering
Signalization Program	Engineering
Traffic Signal Mastarm Retrofit	Engineering
Traffic Signal Interconnect Conduit Replacement	Engineering
Traffic Signal Controller Replacement	Engineering
Street Lighting and Traffic Signal Knockdown/Insurance	Engineering
Traffic Signal Intersection Reconstruction	Engineering
STREETS Traffic Control Project	Engineering
Traffic Signal Fiber Optics	Engineering
ITS Traffic Control Equipment	Engineering
Traffic Signal Vehicle Detection Conversion	Engineering
Asbury Rd Signalization Reconstruction	Engineering
Transit Vehicle Replacement	Transit

**CITY OF DUBUQUE
FISCAL YEAR 2021 RECOMMENDED BUDGET
FACT SHEET**

Total Budget	\$199,808,524	4.33% more than FY 2020
Operating Budget	\$140,061,277	4.29% more than FY 2020
Capital Budget	\$59,747,247	4.43% more than FY 2020
City Tax Asking	\$26,952,048	2.49% more than FY 2020
City Tax Rate	\$10.43456 per \$1,000	1.00% more than FY 2020
Taxable Valuation	\$2,579,355,511	+1.47% more than FY 2020
TIF Increment Valuation	\$405,604,502	+14.77% more than FY 2020
Tax Rate Change	+1.00%	

Impact on Property Owners (City Taxes Only)

Residential = +2.72%	Commercial = -0.53%	Industrial = -0.03%	Multi-residential = +12.26%
+\$20.94	-\$16.89	-\$1.39	\$213.06

Recommended Fee Adjustments

Sewer	5% rate increase effective July 1, 2020
Water	5% rate increase effective July 1, 2020
Stormwater	6.83% rate increase effective July 1, 2020
Solid Waste	7.68% rate increase effective July 1, 2020
Parks	Pavilion fee increases across all parks at the rate of a 10% increase for all rentals over \$100 and a 20% increase for all rentals under \$100.
Recreation	Annual Golf fee increases/decreases to maintain 100% self-support guideline: \$1 increase for 18-hole daily rounds, \$2 increase for PGA rounds, and a \$10 increase on all annual passes. \$1 increase on daily 1/2 cart rentals.
Health Services	Pet license fees \$2 increase for spayed/neutered animals (from \$12 to \$14), and \$4 increase for non-spayed/non-neutered animals (from \$30 to \$34) along with increasing the late fee \$6 (from \$10 to \$16).
Housing	\$5 increase to Dwelling Unit fees (from \$25 to \$30), \$5 reduction in Structure fees (from \$30 to \$25). The result is no increase to single-family dwelling units and a \$5 increase for duplexes, \$10 increase for Tri-plex, etc.
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 and FY21).
Planning	4% increase in Development Services fees to reflect actual processing costs based on FY2021 wages and benefits

<u>Positions</u>	<u>Full-Time Equivalent Changes</u>	<u>Full-Time Equivalent</u>
All Funds	8.45	718.54*

* Included Full Time employees (589.00), Part Time employees (72.42), and Seasonal (57.02)

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SUMMARY OF TOTAL REVENUE AND EXPENDITURES

- ALL BUDGETED FUNDS

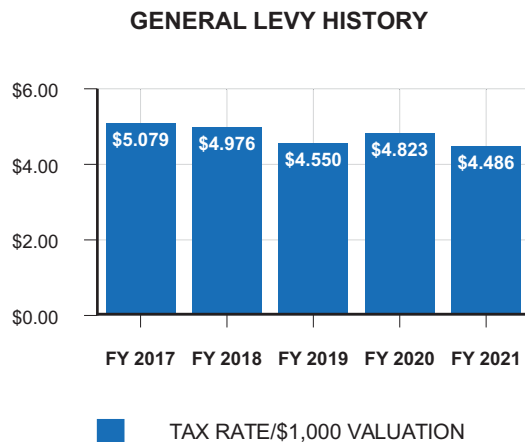
Revenues/Sources	FY19 Actual	FY20 Adopted Budget	FY21 Recommended Budget
Taxes	\$ 54,097,369	\$ 54,481,634	\$ 57,305,187
Licenses and Permits	1,847,283	1,827,379	2,050,744
Use of Money and Property	16,374,351	14,403,278	15,327,571
Intergovernmental	37,996,696	48,391,282	43,308,198
Charges of Services	39,581,715	49,517,331	47,171,123
Special Assessments	145,155	30,000	360,000
Miscellaneous	9,908,524	8,034,665	8,724,253
Subtotal Revenues	159,951,093	176,685,569	174,247,076
Other Financing Sources:			
Proceeds from Bonds	3,997,025	12,926,487	16,112,613
Transfers In	30,320,431	30,478,335	39,033,466
Beginning Fund Balance	50,449,606	51,692,603	49,796,371
Total Available Resources	\$ 244,718,155	\$ 271,782,994	\$ 279,189,526
Expenditures/Uses			
Public Safety	\$ 28,823,140	\$ 30,100,398	\$ 31,321,124
Public Works	13,216,464	13,042,583	14,056,822
Health and Social Services	988,853	1,196,081	1,031,213
Culture and Recreation	12,152,055	12,850,660	13,340,836
Community and Economic Development	13,776,986	14,781,941	15,074,655
General Government	8,789,376	9,865,798	10,235,365
Business Type	27,501,620	28,552,756	30,553,908
Debt Service	22,935,490	23,906,950	24,447,354
Capital Improvement Projects	34,673,991	57,211,121	59,747,247
Subtotal Expenditures	162,857,975	191,508,288	199,808,524
Other Financing Uses:			
Transfers Out	30,320,431	30,478,335	39,033,466
Ending Fund Balance	51,539,749	49,796,371	40,347,536
Total Uses and Fund Balance	\$ 244,718,155	\$ 271,782,994	\$ 279,189,526

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 2021, the total tax collection of \$26,952,048 is a +2.49% increase as compared to FY 2020. The total tax collection includes \$9,683 for agricultural land. The overall levy is made up of five parts as described below.

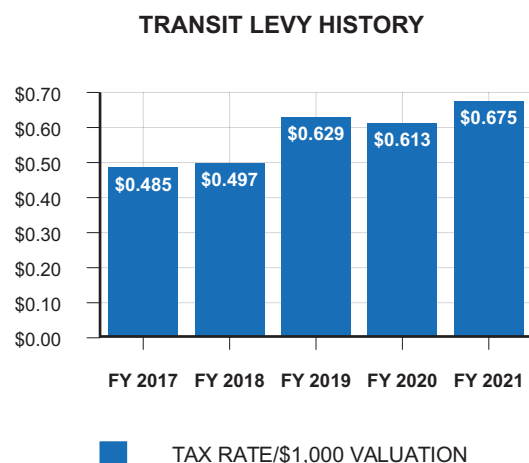
GENERAL LEVY HISTORY



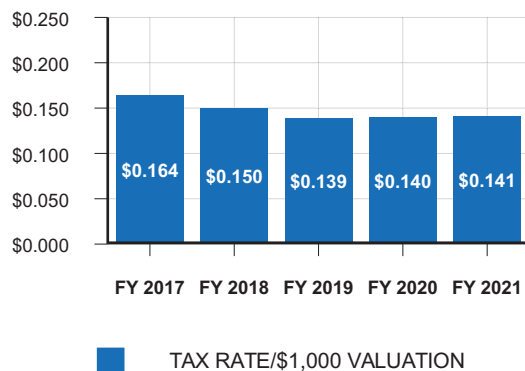
The **General Levy** for the general fund is limited by the State of Iowa to \$8.10 per \$1,000 of assessed valuation in any tax year, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2021 is just \$4.486, which is down from \$4.550 the year before. The 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 \$3.82/\$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 2021 levy of 0.675 cents will generate \$1,739,786 which is a 7.27% decrease from FY 2020.



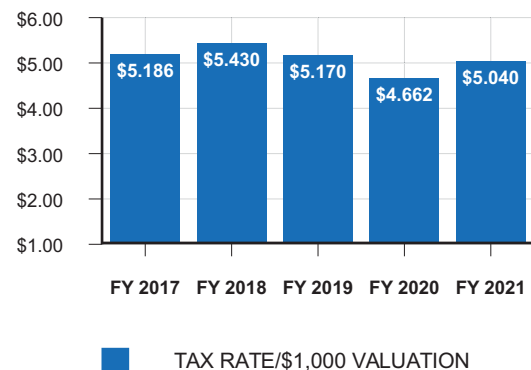
TORT LIABILITY LEVY HISTORY



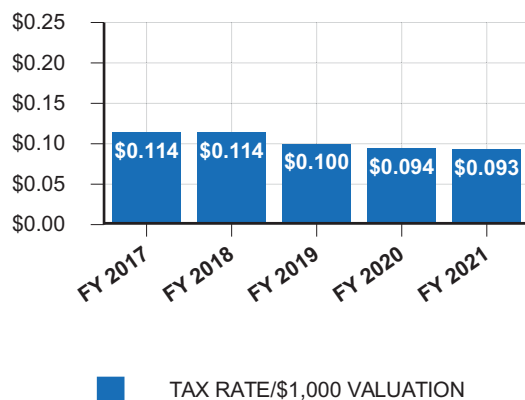
Outside of the General Fund levy, a **Tort Liability Levy** can be used without the vote of the electors to fund the cost of general liability insurance to the total amount necessary. The levy is collected in the Tort Liability fund and then transferred into the General Fund to pay general liability insurance expense. The FY 2021 levy of 0.141 cents generates \$363,759. 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.

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 \$13.2 million. The trust and agency levy has decreased to \$5.040 in FY 2021 as a result of significant savings from switching health insurance third party administrator in FY 2018.

TRUST & AGENCY LEVY HISTORY



DEBT SERVICE LEVY HISTORY



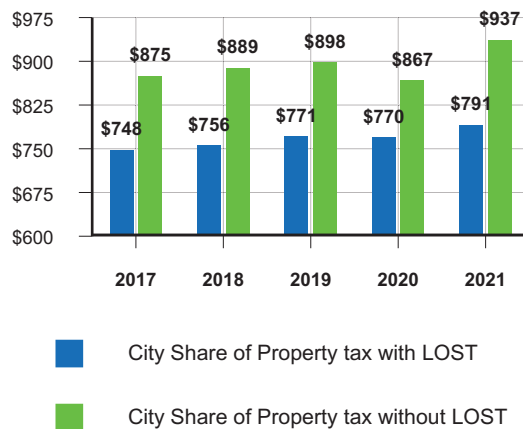
The final portion of the levy is for **Debt Service**. This levy is restricted to General Obligation (GO) bond debt and judgments. The City of Dubuque has a GO bond issuance for the replacement of fire trucks and an ambulance issued in FY 2011 for \$1,355,500 and a franchise fee judgment bond issued in FY 2016 for \$2,800,000 with debt service abated by the debt service levy of \$276,674 in FY 2021.

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 2021 decreased 4.17% compared to FY 2020, 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 2021 approximately \$4,672,938 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 \$0.00. 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 2021 is budgeted with an increase of (3.83)% over FY 2020, 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 increase 11.38% in FY 2021. The Fiscal Year 2021 projection for Cable Franchise Fees is \$570,000. The Utility Franchise Fees FY 2021 projection is \$5,398,786, all for property tax relief.

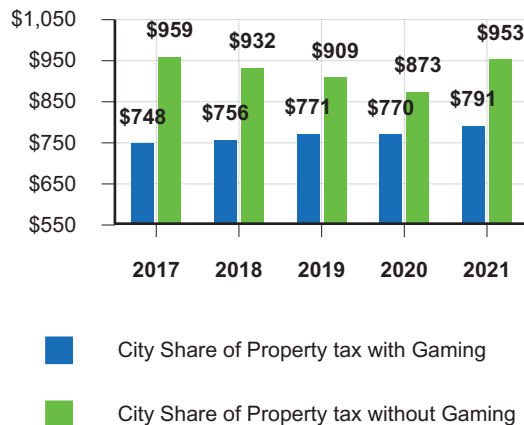
USE OF MONEY AND PROPERTY

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 residents 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 2021, 96% of the total or approximately \$5,185,737 is projected to be generated and reduce the amount paid by the average homeowner by \$162.17. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2021 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 2021-2025.

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.

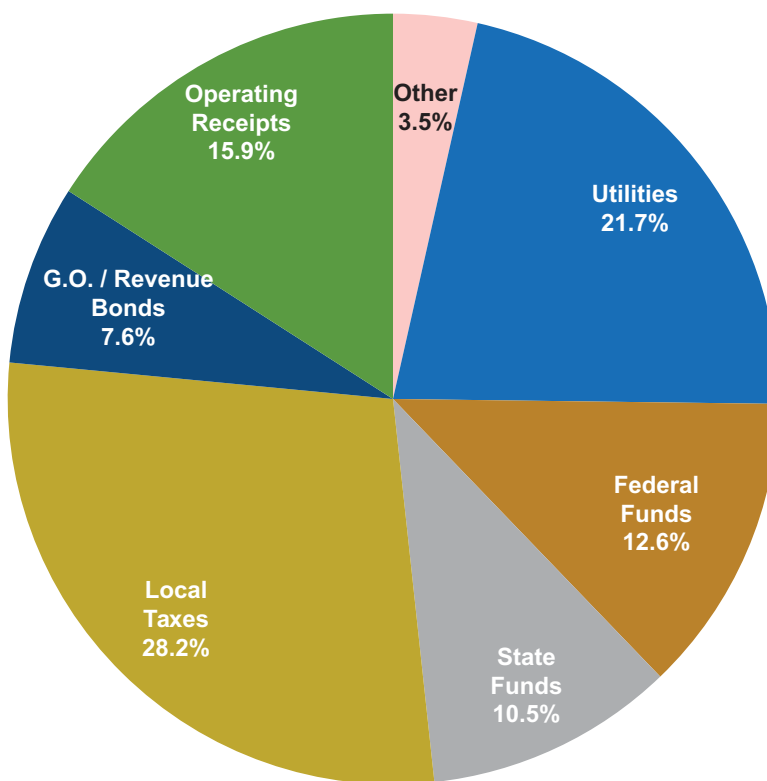
REVENUE HIGHLIGHTS

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 Director of Finance and Budget 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 Director of Finance and Budget 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, Director of Finance and Budget, 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 2021 RECOMMENDED TOTAL BUDGET



Total Adopted Budget \$199,808,524

*Excludes Transfers

The major resource assumptions used in preparing the Fiscal Year 2021 recommended budget include the following:

- a. Unencumbered funds or cash balances of \$200,000 will be available in FY 2021 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 2021. Sales tax receipts are projected to decrease 4.35% under FY 2020 budget (\$426,400) and 2.40% over FY 2020 actual of \$4,581,312 based on FY 2020 revised revenue estimate which includes a reconciliation payment from the State of Iowa of \$438,664 received in November 2019, increased 2.40% percent to calculate the FY 2021 budget, and then increased at an annual rate of 2.00% percent per year beginning in FY 2022. The estimates received from the State of Iowa show a 0.54% increase in the first payment estimated for FY 2021 as compared to the first payment budgeted for FY 2020. The following chart shows the past four years of actual sales tax funds and projected FY 2021 for the General Fund:

Sales Tax Funds	FY17	FY18	FY19	FY20	FY21
PY Q4	\$ 748,170	\$ 748,108	\$ 366,087	\$ 355,027	\$ 380,549
Quarter 1	\$ 1,112,755	\$ 1,080,294	\$ 1,066,816	\$ 1,124,105	\$ 1,146,587
Quarter 2	\$ 1,146,296	\$ 1,109,978	\$ 1,098,596	\$ 1,149,881	\$ 1,172,879
Quarter 3	\$ 960,626	\$ 939,923	\$ 1,031,606	\$ 971,871	\$ 991,308
Quarter 4	\$ 374,054	\$ 366,087	\$ 700,312	\$ 761,097	\$ 776,319
Reconciliation	\$ 103,185	\$ 77,018	\$ 217,699	\$ 219,332	\$ 223,719
Total	\$ 4,445,086	\$ 4,321,408	\$ 4,481,116	\$ 4,581,313	\$ 4,691,361
% Change	(4.36)%	(2.86)%	3.70%	2.24%	2.40%

- c. Hotel/motel tax receipts are projected to decrease 3.83% (\$93,711) under FY 2020 budget and 2.00% over FY 2020 re-estimated receipts of \$2,307,858 , and then increase at an annual rate of 2.00% per year.
- d. Federal Transportation Administration (FTA) transit operating assistance is anticipated to increase 6% or \$72,838 from FY 2020 budget based on the revised FY 2020 budget received from the FTA. Federal operating assistance is based on a comparison of larger cities. Previously the allocation was based on population and population density.
- e. Miscellaneous revenue has been estimated at 2%growth per year over budgeted FY 2020.
- f. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase \$98,071 from \$673,215 in FY 2020 to \$771,286 in FY 2021 based on Fiscal Year 2019 actual.
- g. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$198,633 from \$4,987,104 in FY 2020 to \$5,185,737 in FY 2021 based on adding \$140,000 in FY 2021 for sports betting and revised projections from the DRA. This follows a \$85,928 increase from budget in FY 2020 and a \$1,906 increase from budget in FY 2019.

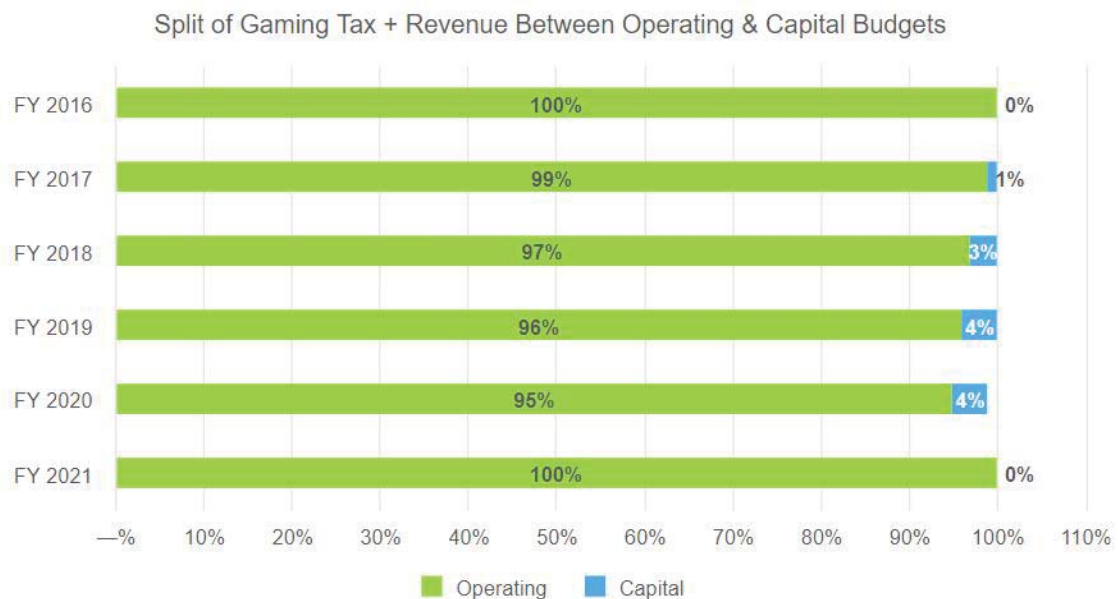
The following is a ten-year history of DRA lease payments to the City of Dubuque:

<u>Fiscal Year</u>	<u>DRA Lease</u>	<u>\$ Change</u>	<u>% Change</u>
FY 2021	\$ 5,185,737	\$ +234,441	+4.73%
FY 2020 Revised	\$ 4,951,296	\$ -197,892	-3.84%
FY 2020 Budget	\$ 4,987,104	\$ -162,084	-3.15%

FY 2019 Actual	\$5,149,187.9	\$ +293,177	+6.04%
FY 2018 Actual	\$4,856,011.1	\$ +18,879	+0.39%
FY 2017 Actual	\$ 4,837,132	\$ -195,083	-3.88%
FY 2016 Actual	\$ 5,032,215	\$ -155,297	-2.99%
FY 2015 Actual	\$ 5,187,512	\$ -158,104	-2.96%
FY 2014 Actual	\$ 5,345,616	\$ -655,577	-10.92%
FY 2013 Actual	\$ 6,001,193	\$ +3,305	+0.06%
FY 2012 Actual	\$ 5,997,888	\$ -345,242	-5.44%
FY 2011 Actual	\$ 6,343,130	\$ -477,153	-7.00%
FY 2010 Actual	\$ 6,820,283	\$ (1,586,64	-18.87%

The Diamond Jo payment related to the revised parking agreement increased from \$567,306 in FY 2020 to \$584,325 in 2021 based on estimated Consumer Price Index adjustment (3.00%).

- h. The split of gaming revenues from taxes and the DRA lease (not distributions) in FY 2021 is recommended to change to 100% operating and 0% capital. This is a change from 96% operating and 4% capital in FY 2020. When practical in future years, additional revenues will be moved to the capital budget from the operating budget.



- i. The Diamond Jo Patio lease (\$25,000 in FY 2021) and the Diamond Jo parking privileges (\$584,325 in FY 2021) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.
- j. The residential rollback factor will decrease from 56.9180% in 2020 to 55.0743% or a 3.24% decrease in FY 2021. The rollback has been estimated to remain the same from Fiscal Years 2022 through 2025.

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 2021,

agricultural property had less growth than residential property which caused the rollback factor to decrease.

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2019 property assessments, which impacts the Fiscal Year 2021 budget. The average residential property value increased 5%. This revaluation of residential property resulted in the taxable value for the average homeowner calculation to increase from \$139,493 to \$146,467 (+5%).

The decrease in the residential rollback factor decreases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$79,396 taxable value in FY 2020 and \$80,666 taxable value in 2021) 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 55.0743% percent in Fiscal Year 2021. 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 2020, the City's tax rate would have been \$7.65 per \$1,000 of assessed value instead of \$10.33 in FY 2020.

- k. There would have been an equalization order of 17% for multi-residential property in Fiscal Year 2021 based on values established through actual sales, so the City Assessor adjusted multi-residential property values. There was not an equalization order for commercial or industrial property in Fiscal Year 2021. 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 backfilled the loss in property tax revenue from the rollback 100% in FY 2015 through FY 2017 and the backfill was capped at the FY 2017 level in FY 2018 and beyond. The FY 2021 State backfill for property tax loss is estimated to be \$1,016,776.

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 2022, 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
2022	-\$203,355
2023	-\$203,355
2024	-\$203,355
2025	-\$203,355

2026	-\$203,356
Total	-\$1,016,776

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, 2020 for applications to be considered for FY 2021. 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 appropriated \$50 million for FY15; \$100 million for FY16; and \$125 million for FY17 and thereafter. The estimated 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, FY 2019 is \$231,603, and FY 2020 is \$251,788.

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:

$$= (\text{VALUE} \times (\text{Commercial Rollback} - \text{Residential Rollback}) \div 1,000) \times \text{Levy Rate}$$

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, \$843 in FY 2019, and \$861 in FY 2020. FY 2021 is project to be \$918.

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
FY 2017	86.25%	\$331,239
FY 2018	82.5%	\$472,127
FY 2019	78.75%	\$576,503
FY 2020	75%	\$691,640
FY 2021	71.25%	\$1,332,445
FY 2022	67.5%	\$1,186,818
FY 2023	63.75%	\$1,276,102
FY 2024	55.0743%	\$1,535,004
Total		\$7,401,878

*55.07% = Current residential rollback

This annual loss in tax revenue of \$1,332,445 in FY 2021 and \$1,535,004 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$7,401,878 in total,

meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

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 residents passed a referendum to establish a one percent local option sales tax with 50% of the revenue going to property tax relief.

- n. FY 2021 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential	1.99%
Commercial	3.94%
Industrial	0.83%
Multi-Residential	11.63%
Overall	1.47%

*Overall taxable value increased 1.47% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2021.

- o. Riverfront property lease revenue is projected to increase by \$424,621 in FY 2021 due to anticipated additional industrial riverfront leases.
- p. Natural Gas franchise fees have been projected to increase zero percent over FY 2019 actual of \$1,153,753. Also, Electric franchise fees have been projected to increase 8 percent over 2020 budget of \$3,510,806. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2022 through FY 2025. 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 2021 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 2021, 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.

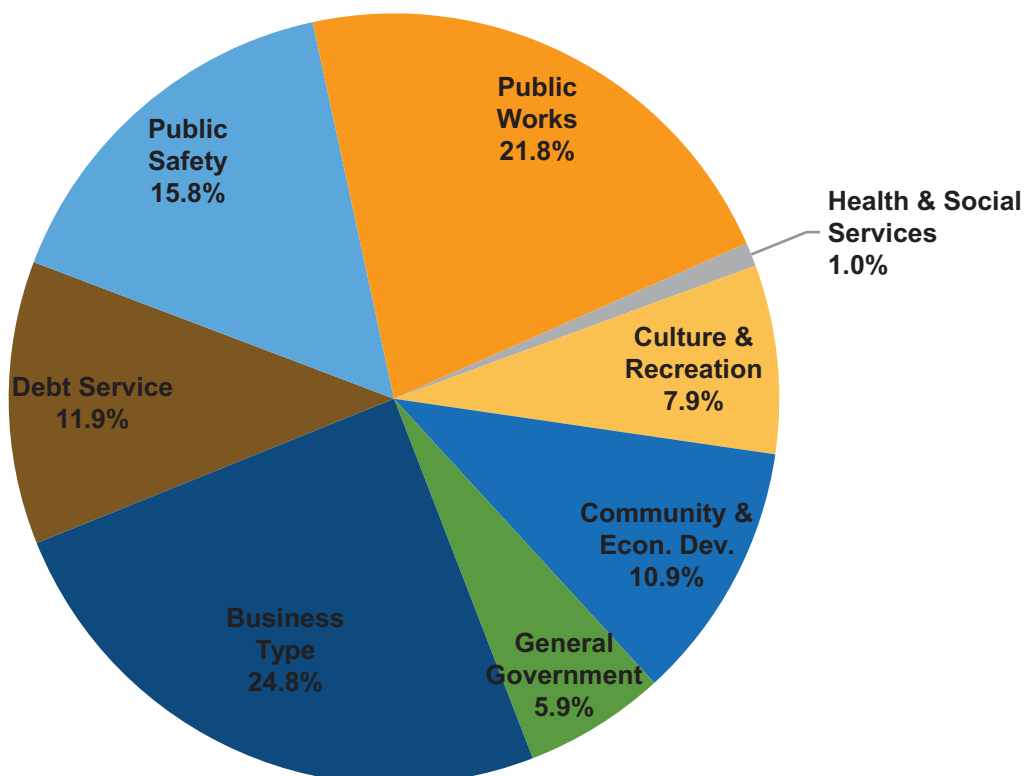
EXPENDITURE HIGHLIGHTS

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 Director of Finance and Budget 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 Director of Finance and Budget 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, Director of Finance and Budget, 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.

HOW THE MONEY IS SPENT RECOMMENDED FY2021 BUDGET



TOTAL ADOPTED BUDGET \$199,808,524

*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 2021 recommended budget include the following:

Employee Expense (+\$2,657,538/ +4.20% over FY 2020 Adopted Budget)

- a. The Municipal Fire and Police Retirement System of Iowa (MFPRSI) Board of Trustees City contribution for Police and Fire retirement increased from 24.41% percent in FY 2020 to 25.31% percent in FY 2021 (general fund cost of \$148,555 for Police and \$60,471 for Fire or a total of \$209,026). The Iowa Public Employee Retirement System (IPERS) City contribution is unchanged from the FY 2020 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2020 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 2021 there is a 1.50% employee wage increase for represented and non-represented employees at a cost of \$578,016 to the General Fund.
- c. The City portion of health insurance expense is projected to increase from \$921 per month per contract to \$1,013 per month per contract (based on 588 contracts) in FY 2021 (general fund cost of \$507,492). 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. In FY 2017, The City went out for bid for third party administrator and the estimated savings has resulted from the new contract and actual claims paid with there being actual reductions in cost in FY 2018 (19.42%) and FY 2019 (0.35%). In addition, firefighters began paying an increased employee health care premium sharing from 10% to 15% and there was a 7% increase in the premium on July 1, 2018. During FY 2019, the City went out for bid for third party administrator for the prescription drug plan there has been savings resulting from the bid award. Beginning in FY 2020, actual experience has been a 12.19% projected increase in health insurance costs. Estimates for FY 2022 were increased 5.62%; FY 2023 were increased 10%; FY 2024 were increased 12.5%; and FY 2025 were increased 11%.
- 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 2020 was \$194,628 as compared to FY 2021 of \$201,556, based on qualifying employees officially giving notice of retirement.
- e. Effective July 1, 2019, employees over the sick leave cap can convert 50% of the sick leave over the cap to vacation or be paid out. The 50% sick leave payout expense budget in the General Fund in FY 2020 was \$112,000 as compared to FY 2021 of \$102,607, based on FY 2020 year-to-date expense.
- f. Effective March 8, 2019, employees may use Parental leave to take paid time away from work for the birth or the adoption of a child under 18 years old. Eligible employees receive their regular base pay (plus longevity) and benefits for twelve weeks following the date of birth, adoption event or foster-to-adopt placement. If both parents are eligible employees, each receive the leave benefit. The parental leave expense budget in the General Fund in

FY 2020 was \$47,015 as compared to FY 2021 of \$0 based on departments covering parental leave with existing employees and not incurring additional cost for temporary help.

Supplies and Service (+\$1,699,777 / +4.00% over 2020 Adopted Budget)

- g. General operating supplies and services are estimated to increase 2% over actual in FY 2019. A 2% increase is estimated in succeeding years.
- h. Electrical energy expense is estimated to have a 8% increase over FY 2019 actual expense, then 2% per year beyond.
- i. Natural gas expense is estimated to have no increase over FY 2018 actual expense, then 2% per year beyond.
- j. The Dubuque Area Convention and Visitors Bureau contract will continue at 50% of actual hotel/motel tax receipts.
- k. Equipment costs for FY 2020 are estimated to decrease 15.5% under FY 2018 budget, then remain constant per year beyond.
- l. Debt service is estimated based on the tax-supported, unabated General Obligation bond sale for fire truck and franchise fee litigation settlement.
- m. Unemployment expense in the General Fund increased from \$54,286 in FY 2020 to \$65,574 in FY 2021 based on last three prior years.
- n. Motor vehicle fuel is estimated to remain at the FY 2020 budget, then increase 2.0% per year beyond.
- o. Motor vehicle maintenance is estimated remain at the FY 2020 budget based on FY 2019 actual, then increase 2.0% per year and beyond.
- p. The increase in property tax support for Transit from FY 2020 to FY 2021 is \$181,326, which reflects increase in employee expense (\$59,465); increase in motor vehicle maintenance and diesel fuel (\$143,999); increase in snow removal (\$47,770); increase in machinery and equipment (\$50,891); and increased Federal and State operating revenue (\$108,430).

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

Fiscal Year	Amount	% Change
2021 Projection	\$ 1,726,584	+10.8%
2020 Budget	\$ 1,558,460	+6.9%
2019 Actual	\$ 1,458,109	-5.0%
2018 Actual	\$ 1,534,726	+30.9%
2017 Actual	\$ 1,172,885	+24.4%
2016 Actual	\$ 942,752	-13.2%
2015 Actual	\$ 1,086,080	+30.3%
2014 Actual	\$ 833,302	-20.2%
2013 Actual	\$ 1,044,171	+45.5%
2012 Actual	\$ 717,611	-33.5%
2011 Actual	\$ 1,078,726	-7.1%
2010 Actual	\$ 1,161,393	-7.4%

- o. Postage rates for FY 2021 are estimated to increase 15% over FY 2019 actual expense 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 increasing 8% based on FY 2019 actual expense.
 - General Liability is increasing 1% based on FY 2019 actual plus 5%.
 - Damage claims is increasing 10% based on a three year average.
 - Property insurance is decreasing 5% based on FY 2019 actual plus 6%.
- q. The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase \$247,711 in FY 2021. In FY 2011, the City approved reducing the number of allowed Housing Choice 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 2021 on the lower number of vouchers held in FY 2020 which has decreased the amount of revenue received by the Section 8 program in FY 2021. The City is in the process of increasing the Section 8 Housing Vouchers back to 1,072. The City of Dubuque will not be receiving the HUD grant to fund two positions for the Family Self-Sufficiency Program in calendar year 2020 due to a late submission of grant application. The current grant period ends on December 31, 2019. Although the funding for the positions to maintain the Family Self-Sufficiency (FSS) program will not be grant funded, the City is obligated to finish the current contract with participants. There are 69 participants under contract currently. The City anticipates receiving the grant in calendar year 2021.
- 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 after the balance in that fund is expended, the City will be responsible for all City Cable TV equipment replacement costs. Other jurisdictions will need to plan accordingly.

- s. Greater Dubuque Development Corporation support of \$713,748 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2021, with \$25,000 for True North strategy paid from the Greater Downtown TIF. In FY 2022 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

Capital Outlay (\$798,939 / 21.79 over FY 2020 Adopted Budget)

- t. Equipment costs for FY 2021 are estimated to decrease 21.79% over FY 2020 budget, then remain constant per year beyond.

Debt Service (+\$540,404 / +2.26 under FY 2020 Adopted Budget)

- u. Debt service is estimated based on the balance of debt outstanding in Fiscal Year 2021.

**CITY OF DUBUQUE COSTS OF MUNICIPAL SERVICES
INCREASE FOR AVERAGE HOME'S CITY UTILITY AND PROPERTY TAX EXPENSE FY 1989-2025**

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%	\$15.37	1.72%	7.76	6.74%	1.91 %	1.92 %	\$10.59	\$47.83
FY 2020	5.00%	4.50%	5.00%	\$15.62	1.63%	8.29	6.83%	0.00 %	0.00 %	\$10.33	\$48.76
FY 2021	5.00%	5.00%	5.00%	\$16.82	7.68%	8.85	6.76%	2.72 %	?	?	\$85.85
PROJECTION											
FY 2022	5.00%	5.00%	5.00%	\$17.12	1.78%	9.00	1.69%	3.27 %	?	?	\$77.24
FY 2023	5.00%	5.00%	5.00%	\$17.55	2.51%	9.00	0.00%	3.43 %	?	?	\$81.48
FY 2024	5.00%	5.00%	5.00%	\$17.85	1.71%	9.00	0.00%	4.67 %	?	?	\$93.75
FY 2025	5.00%	5.00%	5.00%	\$18.15	1.68%	9.00	0.00%	4.63 %	?	?	\$97.80
AVERAGE CHANGE											
FY1989-2021	3.75%	4.39%	3.26%		4.99%		12.78%	1.39 %	0.61 %	\$10.98	\$42.42

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 2021 of \$146,467 (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.

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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	\$36.98
6	Des Moines	\$35.79
5	Iowa City	\$35.01
4	Dubuque	\$32.28
3	Cedar Rapids	\$32.16
2	Ames	\$31.87
1	Council Bluffs	\$29.60
	Average w/o Dubuque	\$33.57

Dubuque's water is some of the best in the world! The highest rate (West Des Moines) is 14.55% higher than Dubuque's rate, and the average is 3.98% 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	\$60.33
9	Des Moines	\$50.66
8	Dubuque	\$44.35
7	West Des Moines	\$40.88
6	Iowa City	\$36.65
5	Ames	\$36.17
4	Sioux City	\$35.26
3	Cedar Rapids	\$30.96
2	Waterloo	\$29.82
1	Council Bluffs	\$22.94
	Average w/o Dubuque	\$40.53

The highest rate (Ankeny) is 39.03% higher than Dubuque's rate, and the average is 8.61% 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	Dubuque	\$16.82
7	Iowa City	\$17.10
6	Sioux City	\$16.63
5	Ankeny	\$16.25
4	Des Moines	\$13.64
3	Davenport	\$13.02
2	West Des Moines	\$12.25
1	Waterloo	\$10.00
	Average w/o Dubuque	\$16.57

The highest rate (Ames) is 56.06% higher than Dubuque's rate, and the average is (1.51)% lower than Dubuque.

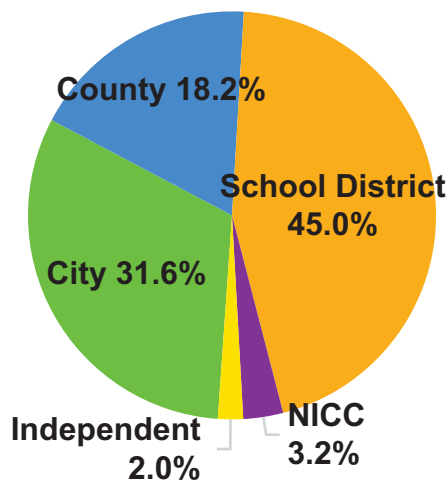
Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines	\$14.68
9	Dubuque	\$8.85
8	Cedar Rapids	\$6.91
7	West Des Moines	\$6.05
6	Ankeny	\$5.50
5	Iowa City	\$5.00
4	Ames	\$4.95
3	Waterloo	\$4.25
2	Davenport	\$2.88
1	Sioux City	\$2.80
	Average w/o Dubuque	\$5.89

The highest rate (Des Moines) is 65.88% higher than Dubuque's rate, and the average is 33.43% lower than Dubuque.

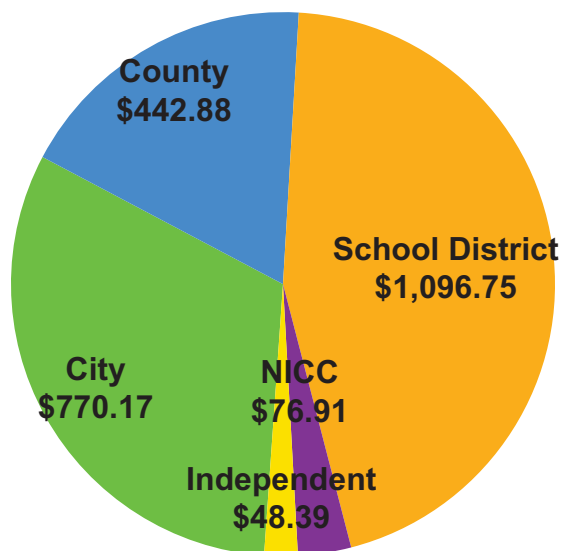
PROPERTY TAXES

How Your Property Tax Rate is Split
FY 2020 Consolidated Rate of 32.66554



Previous Year's Rates	FY 2020
City	31.63%
County	18.19%
School District	45.04%
NICC	3.16%
Independent	1.99%
	100%

How Your Property Tax Payment is Split
FY 2020



Calculating City Property Tax		
Assessed Value	\$	139,493
Rollback	x	0.56918
Taxable value	\$	79,396.63
City Tax rate/\$1,000	x	10.33144
Gross Prop. Tax	\$	820.28
Homestead Credit	\$	(50.11)
Net Property Tax	\$	770.17

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.

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**FISCAL YEAR 2021 RECOMMENDED BUDGET
CITY PROPERTY TAX RATE AND TAX LEVY**

TAX LEVY

		Non-Debt Levy	Debt Levy	Total Tax Levy/ Tax Rate
<i>Tax Levy</i>				
<i>Total Tax Levy (Tax Asking including Debt)</i>	FY 2019	\$ 26,210,592	\$ 283,612	\$ 26,494,204
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,499,017,299	\$ 2,833,898,452	
	Tax Rate	\$10.4883	\$0.1001	\$10.5884
<i>Tax Levy</i>				
<i>Total Tax Levy (Tax Asking including Debt)</i>	FY 2020	\$ 26,024,755	\$ 271,326	\$ 26,296,081
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,542,043,244	\$ 2,895,439,960	
<i>For All Levies Including Debt Service</i>	Tax Rate	\$10.2377	\$0.0937	\$10.3314
<i>Tax Rate = Net Requirement</i>	FY 2021	\$ 26,675,374	\$ 276,674	\$ 26,952,048
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,579,355,511	\$ 2,984,960,013	
<i>Tax Rate in Dollars per \$1,000</i>	Tax Rate	\$10.3419	\$0.0927	\$10.4346

	BUDGET	FY 2019	BUDGET	FY 2020	BUDGET	FY 2021
TAX LEVY FUNDS	Rate in Dollars/\$1,000	Amount Levied	Rate in Dollars/\$1,000	Amount Levied	Rate in Dollars/\$1,000	Amount Levied
General Fund	\$4.5503	\$11,371,326	\$4.8227	\$12,259,564	\$4.4861	\$11,571,141
Transit Fund	\$0.6288	\$1,571,307	\$0.6131	\$1,558,460	\$0.6745	\$1,739,786
Debt Service Fund	\$0.1001	\$283,612	\$0.0937	\$271,326	\$0.0927	\$276,674
Tort Liability Fund	\$0.1393	\$348,181	\$0.1397	\$355,216	\$0.1410	\$363,759
Trust and Agency Fund	\$5.1699	\$12,919,778	\$4.6622	\$11,851,515	\$5.0403	\$13,000,688
TOTAL	\$10.5884	\$26,494,204	\$10.3314	\$26,296,081	\$10.4346	\$26,952,048

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Des Moines	\$18.3798
10	Council Bluffs	\$18.2629
9	Waterloo	\$17.5480
8	Davenport	\$16.7800
7	Sioux City	\$16.0707
6	Iowa City	\$15.8331
5	Cedar Rapids	\$15.4362
4	West Des Moines	\$11.7980
3	Ankeny	\$11.4140
2	Dubuque (FY 2021)	\$10.4346
1	Ames	\$10.0256
	AVERAGE w/o Dubuque	\$15.15

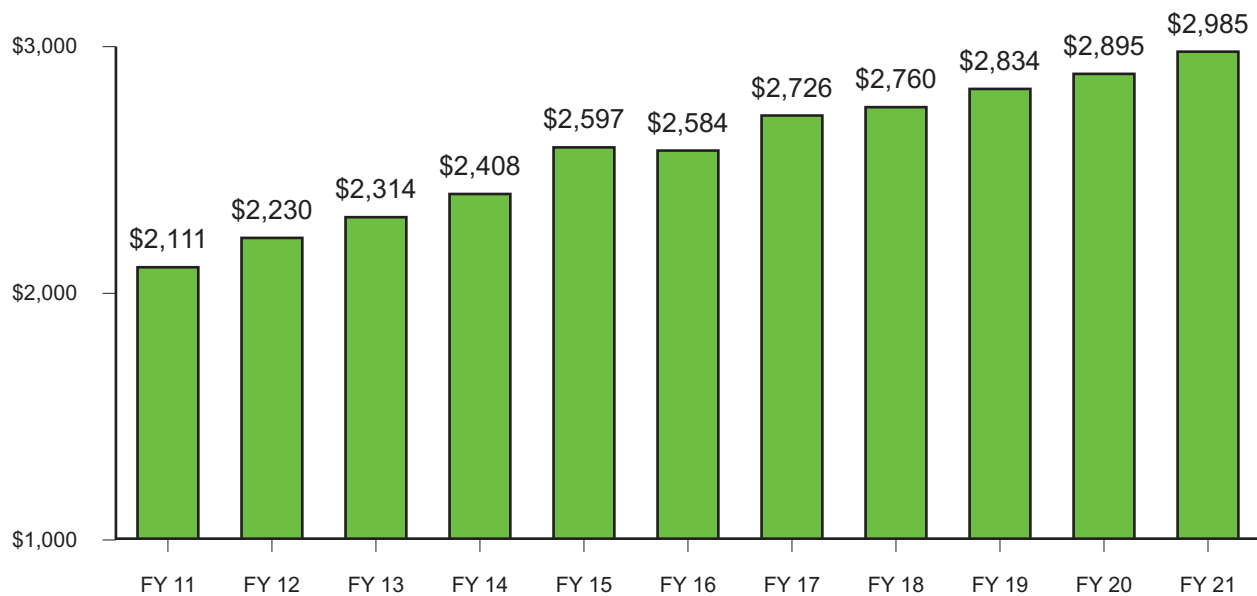
Dubuque has the SECOND LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Des Moines) is 76.14% higher than Dubuque's rate, and the average is 45.24% higher than Dubuque. Dubuque's adopted FY 2021 property tax is \$10.4346 (increase of 1.00% from FY 2020)

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

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VALUATION GROWTH

History of Taxable Debt Valuation (in millions)



■ Valuation Growth (in millions)

The FY 2021 budget is based upon a 3.09% increase (\$89,520,053) 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 \$2,984,960,013 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	\$1,600,970,785	53.63 %	1.99 %
Ag Land & building	\$3,223,560	0.11 %	3.33 %
Commercial property	\$1,017,971,613	34.10 %	3.94 %
Multi-residential property	\$152,994,277	5.13 %	11.63 %
Industrial property	\$133,356,321	4.47 %	0.83 %
Railroad bridge	\$3,483,962	0.12 %	14.98 %
Other	\$634,617	0.02 %	— %
Utilities	\$79,856,190	2.68 %	2.60 %
Less: Veterans credit	\$(4,307,752)	(0.14)%	(4.71)%
Ag Land & building	\$(3,223,560)	(0.11)%	3.33 %
Total	\$2,984,960,013	100 %	3.09 %
Tax Increment Financing (TIF)	\$(405,604,502)		14.77 %
Taxable Levy	<u>\$2,579,355,511</u>		<u>1.47 %</u>

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 2021 the State issued rollback for residential property is 56.9391%.

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**Comparison for Eleven Largest Iowa Cities
Taxable Value per Capita**

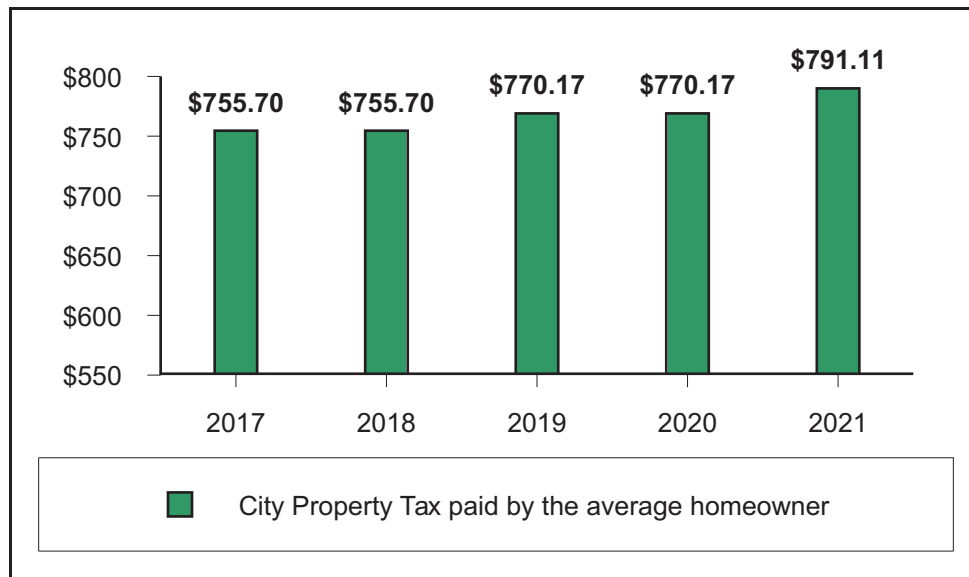
Rank	City	Taxes Per Capita	Tax Rate	2010 Census Population	Taxable Value With Gas & Electric
11	West Des Moines	\$1,269.20	\$11.7980	56,609	6,089,840,771
10	Iowa City	\$993.15	\$15.8331	67,862	4,256,753,820
9	Ankeny	\$924.59	\$11.4140	51,567	4,177,177,183
8	Cedar Rapids	\$900.76	\$15.4362	126,326	7,371,573,148
7	Council Bluffs	\$881.00	\$18.3798	62,230	2,982,868,709
6	Des Moines	\$840.11	\$18.2629	203,433	9,358,072,742
5	Davenport	\$833.62	\$16.7800	99,685	4,952,300,751
4	Sioux City	\$681.77	\$16.0707	82,684	3,507,719,743
3	Waterloo	\$671.69	\$17.5480	68,406	2,618,387,984
2	Ames	\$542.07	\$10.0256	58,965	3,188,143,157
1	Dubuque (FY 21)	\$539.94	\$10.4346	57,686	2,984,960,013
	AVERAGE w/o Dubuque	\$853.79	\$15.15	87,777	4,850,283,801

Dubuque is the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 135.06% higher than Dubuque's taxes per capita, and the average is 58.13% higher than Dubuque.

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IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL

**Fiscal Year 2020**

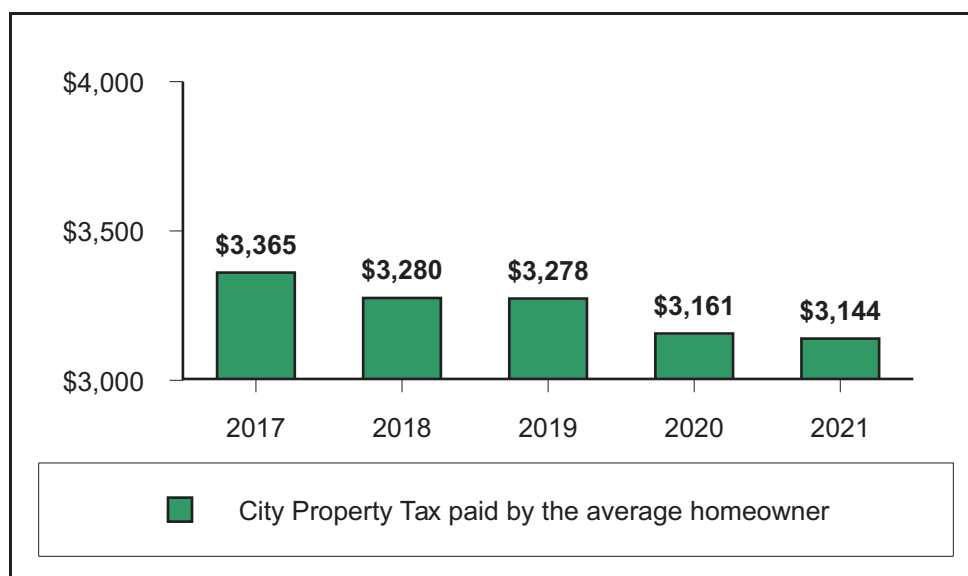
January 1, 2018 Valuation	\$139,493
Less Rollback Factor	0.569180
Fiscal Year 2020 Taxable Value	\$79,397
Fiscal Year 2020 City Tax Rate	\$10.3314
Fiscal Year 2020 City Property Tax	\$820.28
Homestead Tax Credit	\$(50.11)
Net Fiscal Year 2020 City Property Tax	\$770.17

Fiscal Year 2021

January 1, 2019 Valuation	\$139,493
Revaluation	5.00%
Assessed Value	\$146,468
Less Rollback Factor	0.550743
Fiscal Year 2021 Taxable Value	\$80,666
Fiscal Year 2021 City Tax Rate	\$10.4346
Fiscal Year 2021 City Property Tax	\$841.72
Homestead Tax Credit	\$(50.61)
Net Fiscal Year 2021 City Property Tax	\$791.11

Dollar Increase in Property Tax	\$20.94
Percent Increase in Property Tax	2.72%

IMPACT OF BUDGET ON COMMERCIAL PROPERTY



Fiscal Year 2019

January 1, 2017 Valuation	\$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	\$4,121.31
Business Tax Credit	\$843.08
Net Fiscal Year 2019 City Property Tax	\$3,278.23
Dollar Decrease in Property Tax	-\$2.21
Percent Decrease in Property Tax	-0.07%

Fiscal Year 2020

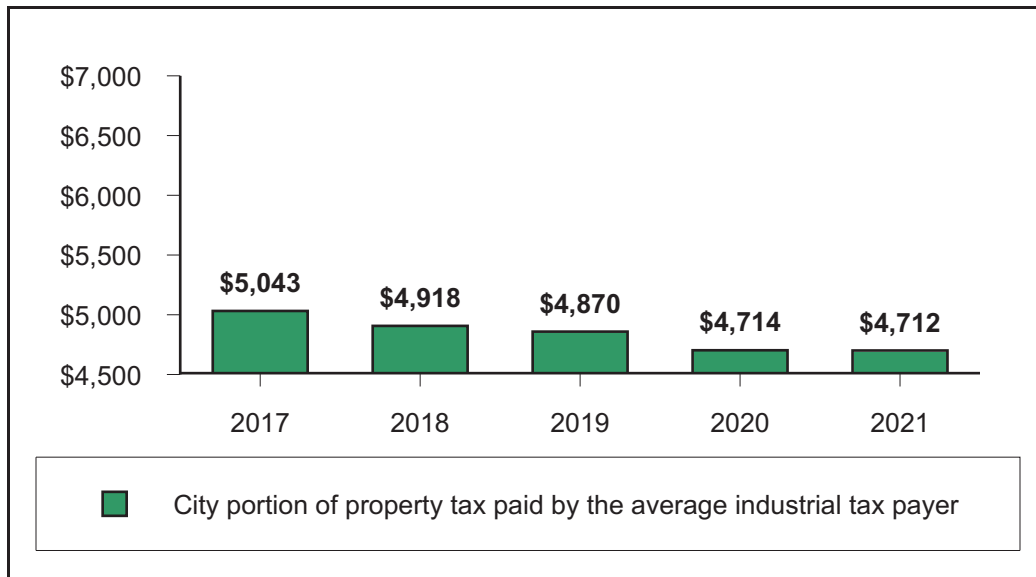
January 1, 2018 Valuation	\$432,475
Less Rollback Factor	0.9000
Fiscal Year 2020 Taxable Value	\$389,228
Fiscal Year 2020 City Tax Rate	\$10.3314
Fiscal Year 2020 City Property Tax	\$4,021.28
Business Tax Credit	\$860.57
Net Fiscal Year 2020 City Property Tax	\$3,160.71
Dollar Decrease in Property Tax	-\$117.52
Percent Decrease in Property Tax	-3.58%

Fiscal Year 2021

January 1, 2019 Valuation	\$432,475
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	\$389,228
Fiscal Year 2021 City Tax Rate	\$10.4346
Fiscal Year 2021 City Property Tax	\$4,061.42
Business Tax Credit	\$917.60
Net Fiscal Year 2021 City Property Tax	\$3,143.82
Dollar Decrease in Property Tax	-\$16.89
Percent Decrease in Property Tax	-0.53%

IMPACT OF BUDGET ON CLASS OF PROPERTY

INDUSTRIAL



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	\$5,712.99
Business Tax Credit	\$843.08
Net Fiscal Year 2019 City Property Tax	\$4,869.91
Dollar Decrease in Property Tax	-\$47.87
Percent Decrease in Property Tax	-0.97%

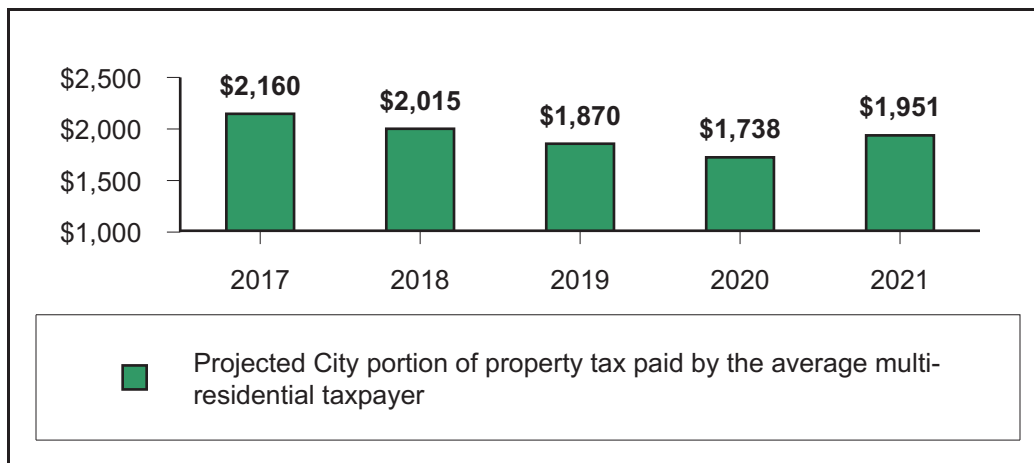
Fiscal Year 2020

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	\$5,574.33
Business Tax Credit	\$860.57
Net Fiscal Year 2020 City Property Tax	\$4,713.76
Dollar Decrease in Property Tax	-\$156.15
Percent Decrease in Property Tax	-3.21%

Fiscal Year 2021

January 1, 2019 Valuation	\$599,500
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	\$539,550
Fiscal Year 2021 City Tax Rate	\$10.4346
Fiscal Year 2021 City Property Tax	\$5,629.97
Business Tax Credit	\$917.60
Net Fiscal Year 2021 City Property Tax	\$4,712.37
Dollar Decrease in Property Tax	-\$1.39
Percent Decrease in Property Tax	-0.03%

IMPACT OF BUDGET ON CLASS OF PROPERTY **MULTIRESIDENTIAL - BEGAN FISCAL YEAR 2017**



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	-\$145.27
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%

Fiscal Year 2021

January 1, 2019 Valuation	\$224,289
Revaluation	17.00%
Fiscal Year 2019 Taxable Value	\$262,418
Less Rollback Factor	0.7125
Fiscal Year 2021 Taxable Value	\$186,973
Fiscal Year 2021 City Tax Rate	\$10.4346
Fiscal Year 2021 City Property Tax	\$1,950.98

Dollar Decrease in Property Tax	\$213.06
Percent Decrease in Property Tax	12.26%

* 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 2021 AVERAGE HOMEOWNER PROPTERY TAX RECEIPT (Based on Average Taxable Value of \$80,666)

YOUR 2021 TAX RECEIPT			
Culture and Recreation	\$156.01		
Five Flags Civic Center ⓘ	\$17.02		
Recreation ⓘ	\$18.53		
Library ⓘ	\$56.50		
Parks ⓘ	\$50.17		
Grand River Center ⓘ	\$8.24		
Arts & Cultural Affairs ⓘ	\$5.56		
Capital Projects	\$102.65		
General Government - Capital Projects ⓘ	\$72.58		
Debt Service - Capital Projects ⓘ	\$30.07		
Streets & Infrastructure	\$29.56		
Public Works ⓘ	\$14.93		
Engineering ⓘ	\$14.63		
Public Safety	\$407.47		
Police ⓘ	\$232.87		
Fire ⓘ	\$154.39		
Emergency Communications (E911) ⓘ	\$16.56		
General Safety ⓘ	\$3.65		
		Public Safety	\$407.47
		Police ⓘ	\$232.87
		Fire ⓘ	\$154.39
		Emergency Communications (E911) ⓘ	\$16.56
		General Safety ⓘ	\$3.65
		Community and Economic Development	\$29.83
		City Planning ⓘ	\$7.93
		Housing and Community Development ⓘ	\$11.93
		Economic Development ⓘ	\$9.96
		General Government	\$62.52
		Administration ⓘ	\$31.32
		Information Technology ⓘ	\$14.49
		City Attorney's Office ⓘ	\$7.92
		City Building Maintenance ⓘ	\$6.47
		City Council ⓘ	\$2.32
		Transportation Services	\$36.35
		Transit ⓘ	\$25.12
		Airport ⓘ	\$11.23
		Health and Social Services	\$17.34
		Health Services ⓘ	\$7.69
		Human Rights ⓘ	\$9.65
		TOTAL: ⓘ	\$841.71

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FISCAL YEAR 2021

SUMMARY OF ALL RECOMMENDED DECISION (IMPROVEMENT) PACKAGES WITH PROPERTY TAX IMPACT

There were 136 improvement level decision packages requested in Fiscal Year 2021, of which 88 are being recommended for funding.

The recurring general fund expenditures total \$902,556 and will also impact future budget years. The non-recurring general fund expenditures total \$466,638. The remaining improvement packages adopted 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			
Building Services	GPS Fleet Management Software. Verizon Wireless Reveal Now Fleet Tracking Software will allow Building Services Staff to track and locate vehicles in the field. It will improve fleet operations, worker productivity, and encourage safe driving.	R	\$ 1,380	\$ —	\$ 1,380
City Manager	Increase the City Managers Office education & training line item for the cost to hire Employee & Family Resources, the City's employee assistance program provider, to conduct one one-hour training for all City employees, but could be used for any training deemed appropriate by the City Manager and Human Resources Director.	R	\$ 7,000	\$ 3,524	\$ 3,476
City Manager	Develop an annual performance evaluation and professional development program for department managers. Department managers' responsibilities vary significantly and require a combination of leadership and management skills. 360 evaluations would provide the opportunity for the City Manager, department managers' peers, employees, and partners to provide constructive feedback.	R	\$ 61,100	\$ 30,758	\$ 30,342
Economic Development	Continuing operating support for the Fountain of Youth.	R	\$ 40,000	\$ —	\$ 40,000
Economic Development	Two years operating support for the Dubuque Dream Center (Fiscal Years 2021 and 2022).	R	\$ 40,000	\$ —	\$ 40,000
Economic Development	Data plan for tablet for the Arts & Cultural Affairs Coordinator.	R	\$ 120	\$ —	\$ 120
Economic Development	Increase in the funds available to be granted out to Dubuque arts and culture organizations via the Operating Support (OS) funding program through the Office of Arts and Cultural Affairs. In FY05, \$200,000 was distributed to 12 organizations; in FY13, OS funds were increased by \$10,000 to \$210,00 and supported 10 organizations.	R	\$ 40,000	\$ —	\$ 40,000
Emergency Communications	Consulting stipend for a physician/Medical Director for the Communication Center. This stipend would help offset the cost for education or increased involvement in the Communications Centers medical training.	R	\$ 2,400	\$ 799	\$ 1,601
Emergency Communications	Stipends for dispatchers who lead trainings. Dispatchers and Lead Dispatchers who help train new staff currently do not receive any incentive to help train new people. This improvement level request would provide each trainer one hour of compensatory time or one hour of pay at regular rate for every 10 hours that they train new dispatchers.	R	\$ 1,063	\$ 354	\$ 709

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Engineering	Full-time employee in the position of Camera Systems Technician (Camera and Traffic Networking). The city has roughly 1,200 cameras to manage. Approximately 2 - 5% of the cameras are down at any one time. Maintenance of the existing system is overwhelming field staff constantly and additional help is needed to fulfill new camera requests while also providing assistance to the maintenance and upgrading of existing systems.	R	\$ 34,088	\$ —	\$ 34,088
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	R	\$ 1,440	\$ —	\$ 1,440
Engineering	Limited grant funding to assist low to moderate income individuals who lack financial capacity to pay for clearing of snow from sidewalks along public roadways.	R	\$ 5,000	\$ —	\$ 5,000
Engineering	Annual Fire extinguisher inspection for each department assigned vehicle.	R	\$ 120		\$ 120
Engineering	Annual Software maintenance to manage critical fiber infrastructure. Most of today's critical infrastructure is controlled by complex network communications. These communications usually run via fiber optic and wireless connectivity. The platform for these communications is Ethernet which is comprised of a series of switches and computer equipment that runs across these communication lines.	R	\$ 5,600	\$ —	\$ 5,600
Finance	Seasonal twenty hour per week (0.51 FTE) Finance Intern (NA-38F). The Finance Department currently has one twenty hour per week intern (0.49 FTE). The intern assists the accountants to perform a wide variety of tasks including auditing accounts payable, auditing purchasing card statements, preparation of audit workpapers, scanning, and various monthly reporting and reconciliations. The second Finance Intern would also become involved in Utility Billing.	R	\$ 16,148	\$ 16,148	\$ —
Finance	Additional overtime for Utility Billing staff meetings. This request is to fund one hour staff meeting per month (twelve staff meetings) for seven Utility Billing employees.	R	\$ 2,284	\$ 2,284	\$ —
Finance	Increase in the education and training budget for both accounting and utility billing staff. The current budget for education and training is \$3,600 for Accounting and \$2,400 for Utility Billing.	R	\$ 6,000	\$ 4,212	\$ 1,788
Finance	Purchase of two uniform shirts with the City of Dubuque logo for all members of the Finance Department. The Finance Department provides customer service for Utility Billing and for internal departments. In addition, Finance, Budget and Utility Billing participate in community outreach throughout the year.	R	\$ 1,050	\$ 705	\$ 345
Fire	Addition of one firefighter position. This position is the second year of a five-year effort to increase the number of positions in anticipation of staffing additional fire and/or ambulance units. The position will increase the number of days where staffing is above minimum and also reduce the use of overtime during the build-up period before a fire station is built.	R	\$ 88,645	\$ —	\$ 88,645
Fire	Conferences related to the accreditation process. The requested amount includes estimated conference and travel costs for two employees.	R	\$ 2,000	\$ —	\$ 2,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Fire	A license for the Fire Department to access the city fleet maintenance program (Collective Fleet). This will allow the Fire Department to monitor repairs and scheduled maintenance of Fire Department vehicles in the Public Works Fleet Maintenance system.	R	\$ 1,500	\$ —	\$ 1,500
Fire	Software program to schedule firefighting personnel and assist in staffing documentation and record keeping. Selected program will integrate with the current reporting system and dispatch program to provide automatic upload of vehicle staffing from the schedule.	R	\$ 500	\$ —	\$ 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. Another full-time Animal Control Officer would provide additional coverage and more timely follow-ups on animal control incidents and complaints.	R	\$ 32,456	\$ 8,000	\$ 24,456
Health Services	Increasing animal license fees. The history of animal license fee increases includes July 2003 when animal license fees increased to \$10 to spayed/neutered animals and \$25 for non-spayed/non-neutered animals; and 2009 when the license fees increased to \$12 for spayed/neutered animals, and \$30 for non-spayed/non-neutered animals. Additionally, the fee for late licensing has been \$10 since 2009, which is the lowest late fee of the Iowa large cities researched. Increasing the pet license fees to \$14 for spayed/neutered animals, and \$34 for non-spayed/non-neutered animals along with increasing the late fee to \$16 would increase licensing revenue by an estimated \$83,370 from the FY 2019 total of FY 2019 (59%).	R	\$ —	\$ 83,370	\$ (83,370)
Housing	\$5 increase to Dwelling Unit fees (from \$25 to \$30), \$5 reduction in Structure fees (from \$30 to \$25). The result is no increase to single-family dwelling units and a \$5 increase for duplexes, \$10 increase for Tri-plex, etc.	R		\$ 38,725	\$ (38,725)
Human Resources	Funding to the Wellness Committee to provide employee incentives throughout the year.	R	\$ 12,850	\$ 6,469	\$ 6,381
Human Resources	Third party consultant to conduct exit interviews. Multiple studies have shown that conducting exit interviews after an employee leaves and using a 3rd party changes the given reason for leaving 40-63% of the time. Preferably the consultant would use a mixed methodology approach for collecting both quantitative and qualitative data.	R	\$ 7,500	\$ 3,776	\$ 3,724
Human Resources	Annually recurring emotional intelligence (EQ) training resources. This includes an EQ employee assessment tool and an agreement with a preferred EQ full-scope service partner such as 6 Seconds. This request also includes \$60,000 of non-recurring funding for EQ train-the-trainer training for three City employees for 3 years.	R	\$ 6,800	\$ 3,424	\$ 3,376
Information Services	Licensing O365 Manager Plus tools. This software is used for reporting, managing, monitoring, auditing and creating critical real-time alerts as issues happen within the Office365 set of software. The software provides auditing, reporting and over 700 reports.	R	\$ 3,720	\$ —	\$ 3,720
Legal Services	Education and training funds for the Civil Rights Specialist position, which was a newly created position in FY20.	R	\$ 4,000	\$ 2,014	\$ 1,986
Library	Collection and maintenance support for the Bicycle Library.	R	\$ 3,000	\$ —	\$ 3,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Library	Full-time position in the Youth Services Activity to focus on service to teens.	R	\$ 69,109	\$ —	\$ 69,109
Parks	Staff and maintenance costs for the Veterans Memorial Project on Chaplain Schmitt Island. An improvement package was approved in FY 2020 for one month of seasonal staff (.05 FTE or 110 hours) and maintenance cost. The project was slated to be completed in May of 2020 but has been delayed. This request would provide for the remaining 11 months of staffing (.53 or 1,210 hours) and maintenance, although the project will not be complete by the beginning of FY 2021.	R	\$ 20,240	\$ 20,240	\$ —
Parks	Addition of pet friendly amenities throughout the City. This would include amenities such as pet waste stations, and educational signage. Costs include purchase and installation of the amenity as well as maintenance of those amenities (i.e. pet waste bags).	R	\$ 15,000	\$ —	\$ 15,000
Parks	Contract services of snow removal on the new hike/ bike trail that is to be built along Chavenelle Road in Dubuque Industrial Center West.	R	\$ 4,000	\$ —	\$ 4,000
Parks	Annual cost savings from Installation of two forced-air gas heaters in the greenhouse.	R	\$ —	\$ 1,000	\$ (1,000)
Parks	Pavilion fee increases across all parks at the rate of a 10% increase for all rentals over \$100 and a 20% increase for all rentals under \$100.	R		\$ 11,000	\$ (11,000)
Planning	Three-year contract with Teska Associates to continue to serve as the collective Impact project manager, data manager, and facilitator for Imagine Dubuque: Implementation, which is a Top Priority on the City Council's 2019-2021 Policy Agenda.	R	\$ 25,000	\$ 10,504	\$ 14,496
Planning	4% increase in Development Services fees to reflect actual processing costs based on FY2021 wages and benefits. The 4% increase is based on an average 2% annual increase over 2 years, since fees were last raised in FY2019.	R	\$ —	\$ 1,895	\$ (1,895)
Public Works	Assistant Public Works Director to participate in Laserfiche software conference. This professional development will assist in streamlining processes and data capture capabilities to mitigate duplication in workflows and minimize human error.	R	\$ 3,600	\$ —	\$ 3,600
Public Works	Additional training for traffic signal technicians. This request allows one technician each year to attend the Traffic Expo in Reno, Nevada sponsored by the International Municipal Signal Association.	R	\$ 3,500	\$ —	\$ 3,500
Public Works	One additional Traffic Signal Tech II position in the Public Works Department. This staffing level increase is requested to meet the rising demand for maintenance related to the traffic signal, street light and camera systems.	R	\$ 77,544	\$ —	\$ 77,544
Public Works	Tablet and a yearly data plan for the tablet. The tablet would be used by the Public Works Field Supervisor to access mobile GIS used to locate underground utilities while working in the field.	R	\$ 120	\$ —	\$ 120
Recreation	Program funding for Arts & Cultural teen programming including contractual instructors, pay to partner agencies to host programming, and materials and supplies.	R	\$ 35,000	\$ 12,500	\$ 22,500

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Recreation	Addition of 50 annual household scholarships. Over the last three years, 150 qualifying low-income households annually have taken advantage of this CDBG-funded scholarship program. These \$125 scholarships create opportunities for low-income families to participate in any of the Recreation Division's 400+ programs and services.	R	\$ 6,250	\$ —	\$ 6,250
Recreation	Increase in operating revenue for the Bunker Hill Golf Course through increases in the following fees; \$1 increase for 18-hole daily rounds, \$2 increase for PGA rounds, and a \$10 increase on all annual passes. The sum of these fee increases would equate to \$11,695 in additional revenue based on the FY 2021 usage estimates. In addition, this request also includes a \$1 increase on daily 1/2 cart rentals. This would generate \$6,900 based on FY 2021 usage estimates.	R	\$ —	\$ 18,595	\$ (18,595)
Transportation Services	Data plan for a smartphone for the Transportation Analyst.	R	\$ 624	\$ —	\$ 624
TOTAL GENERAL FUND NON-RECURRING PACKAGES			\$ 687,751	\$ 280,296	\$ 407,455
NON-RECURRING DECISION PACKAGE COSTS				GENERAL FUND	
Airport	Airport's direct financial sponsor support to the Great Lakes Chapter of the American Association of Airport Executives conference budget. The Dubuque Airport is hosting this conference in August of 2020.	N	\$ 8,500	\$ —	\$ 8,500
City Manager	Trainings and assessments to continue the professional and organizational development work underway to create a more High Performing Organization.	N	\$ 14,900	\$ 7,501	\$ 7,399
Economic Development	Purchase of tablet for the Arts & Cultural Affairs Coordinator.	N	\$ 920	\$ —	\$ 920
Emergency Communications	installation of high-density fiberglass sound panels on the walls of the Communication Center. Due to past construction and changes in number of monitors hanging on the walls, the old sound barriers do not fit the current lay out and additional staffing has resulted in increased volume during busy times.	N	\$ 2,400	\$ 800	\$ 1,600
Engineering	Computer, tablet, phone and workspace for full-time employee in the position of Camera Systems Technician (Camera and Traffic Networking).	N	\$ 10,300	\$ —	\$ 10,300
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	N	\$ 6,000	\$ —	\$ 6,000
Engineering	Fire extinguisher for each department assigned vehicle.	N	\$ 720	\$ —	\$ 720
Engineering	Software to manage critical fiber infrastructure. Most of today's critical infrastructure is controlled by complex network communications. These communications usually run via fiber optic and wireless connectivity. The platform for these communications is Ethernet which is comprised of a series of switches and computer equipment that runs across these communication lines.	N	\$ 30,240	\$ —	\$ 30,240
Finance	Expanded camera system in the first floor hallway and the new Utility Billing cashier area in the Finance Department. This request would include 8 cameras.	N	\$ 12,500	\$ 6,293	\$ 6,207

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Finance	Computer and desk phone for seasonal twenty hour per week (0.51 FTE) Finance Intern (NA-38F). The Finance Department currently has one twenty hour per week intern (0.49 FTE). The intern assists the accountants to perform a wide variety of tasks including auditing accounts payable, auditing purchasing card statements, preparation of audit workpapers, scanning, and various monthly reporting and reconciliations. The second Finance Intern would also become involved in Utility Billing.	N	\$ 2,524	\$ 2,524	\$ —
Fire	Power load cot lifting device for the fourth ambulance. Only one ambulance is not equipped with this device which lifts the ambulance cot (with patient) into and out of the vehicle.	N	\$ 28,000	\$ —	\$ 28,000
Fire	Patient positioning devices that work in conjunction with automated CPR devices. The request would purchase four devices (one for each ambulance) for use during cardiac arrest/CPR incidents. Based on the latest research and practices for patient care in cardiac arrest events, this device provides a controlled "heads up" position of the patient during mechanical CPR administration.	N	\$ 24,000	\$ —	\$ 24,000
Fire	Software program to schedule firefighting personnel and assist in staffing documentation and record keeping. Selected program will integrate with the current reporting system and dispatch program to provide automatic upload of vehicle staffing from the schedule.	N	\$ 5,000	\$ —	\$ 5,000
Health Services	Phone and computer for full-time Animal Control Officer. Another full-time Animal Control Officer would provide additional coverage and more timely follow-ups on animal control incidents and complaints.	N	\$ 2,275	\$ —	\$ 2,275
Health Services	Portable printer for Animal Control to keep in the Animal Control truck. Animal Control officers use tablets in the field and need to be able to print citations, forms, notices etc while they are personally working with residents.	N	\$ 200	\$ —	\$ 200
Health Services	Supply of leashes for animal control to use in the field, educate residents, provide to residents at City Expo and give to residents who do not have a leash.	N	\$ 650	\$ —	\$ 650
Health Services	Funds for tick removal kits to give away at City Expo and Health outreach events.	N	\$ 500	\$ —	\$ 500
Human Resources	Ten members of the Leadership Team to attend the Dale Carnegie training course.	N	\$ 16,950	\$ 8,534	\$ 8,416
Human Resources	Job classification and wage plan review. The process to conduct the review would include: 1) identification, through Request For Proposals (RFP), of a third-party consultant and 2) for that third-party consultant to review, update and/or create a compensation and classification system for the City that is competitive and equitable and that promotes employee engagement, recruitment and retention of a diverse workforce.	N	\$ 32,000	\$ 16,108	\$ 15,892
Human Resources	Consultant to assess the Human Resource's department operations and functions and provide recommendations on the department structure, staffing levels, and resources	N	\$ 10,500	\$ 5,286	\$ 5,214
Human Resources	Three years of Emotional Intelligence EQ Practitioner Training (Train the Trainer) costs. This would fund the training of 3 EQ leaders in the City. This request also includes \$6,800 in recurring training costs.	N	\$ 60,000	\$ 30,204	\$ 29,796

Budget Overviews

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Human Rights	Civic Leadership: Train the trainers program	N	\$ 3,510	\$ —	\$ 3,510
Information Services	40 hour professional service package for Laserfiche. This package would help cover a health check of Laserfiche and fix Laserfiche servers if needed.	N	\$ 6,400	\$ —	\$ 6,400
Information Services	Network Transmission Testing Kit. This kit would provide advanced cable troubleshooting including end to end and power meter testing. The kit will provide the City with a ruggedized high quality set of tools for testing both fiber optic and low voltage cabling.	N	\$ 2,400	\$ —	\$ 2,400
Information Services	9 polo style shirts and 9 zip long sleeve shirts for all staff.	N	\$ 500	\$ —	\$ 500
Library	Catering for the Iowa Library Association (ILA) Conference in October, 2020 at a reception hosted by Carnegie-Stout Public Library.	N	\$ 2,500	\$ —	\$ 2,500
Parks	Installation two forced-air gas heaters in the greenhouse.	N	\$ 7,000	\$ —	\$ 7,000
Parks	Consultant fees for park planning for Washington Park. Washington Park is Dubuque's oldest platted park.	N	\$ 10,000	\$ 10,000	\$ —
Public Works	Assistant Public Works Director to complete a Data Analytics certificate program. This program is designed to assist with organizations becoming data-driven and high-performing focusing in the ability to: interpret data to inform business decisions, recognize trends, detect outliers, and summarize data sets, analyze relationships between variables, develop and test hypotheses, craft sound survey questions and draw conclusions from population samples, and implement regression analysis and other analytical techniques in Excel.	N	\$ 1,600	\$ —	\$ 1,600
Public Works	tablet and a yearly data plan for the tablet. The tablet would be used by the Public Works Field Supervisor to access mobile GIS used to locate underground utilities while working in the field.	N	\$ 950	\$ —	\$ 950
Transportation Services	Smartphone for the Transportation Analyst.	N	\$ 350	\$ —	\$ 350
TOTAL GENERAL FUND NON-RECURRING PACKAGES			\$ 304,289	\$ 87,250	\$ 217,039
TOTAL RECURRING AND NON-RECURRING TAX SUPPORTED			\$ 992,040	\$ 367,546	\$ 624,494

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Internal Service Funds					
Engineering	Upgrade existing Engineering Tech (GE-31) to a Full time Environmental Engineer position (GE-38A/B). The position would oversee activities associated with the compliance with the City's NPDES Municipal Separate Storm Sewer System permit and the portion of the City's NPDES wastewater treatment permit related to the sanitary sewer collection system.	R	\$ 41,701		\$ 41,701
Engineering	Full-time employee in the position of Camera Systems Technician (Camera and Traffic Networking). The city has roughly 1,200 cameras to manage. Approximately 2 - 5% of the cameras are down at any one time. Maintenance of the existing system is overwhelming field staff constantly and additional help is needed to fulfill new camera requests while also providing assistance to the maintenance and upgrading of existing systems.	R	\$ 34,088	\$ —	\$ 34,088
Subtotal Internal Service Fund			\$ 75,789	\$ —	\$ 75,789
ENTERPRISE FUNDS					
Stormwater Fund					
Engineering	Upgrade existing Engineering Tech (GE-31) to a Full time Environmental Engineer position (GE-38A/B). The position would oversee activities associated with the compliance with the City's NPDES Municipal Separate Storm Sewer System permit and the portion of the City's NPDES wastewater treatment permit related to the sanitary sewer collection system.	R	\$ 36,552	\$ —	\$ 36,552
Engineering	Additional funding to maintain and rehab ditches within city right-of-way or on city property. Maintenance includes such things as mowing, vegetation removal, debris removal. Rehab includes minor grading and re-seeding.	R	\$ 10,000	\$ —	\$ 10,000
Engineering	Iowa Stormwater Education Partnership (ISWEP). ISWEP is a member-driven organization formed in 2004 to address the educational needs of cities and others impacted by federal stormwater regulations. ISWEP focuses on two things: creating and providing its members with educational tools and resources and providing training.	R	\$ 5,250	\$ —	\$ 5,250
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	N	\$ 1,000	\$ —	\$ 1,000
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	R	\$ 240	\$ —	\$ 240
Engineering	Annual Fire extinguisher inspection for each department assigned vehicle.	R	\$ 20	\$ —	\$ 20
Engineering	Fire extinguisher for each department assigned vehicle.	N	\$ 120	\$ —	\$ 120
Subtotal Stormwater Fund			\$ 53,182	\$ —	\$ 53,182

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Water Fund					
Water	Cartegraph or other applicable software licenses to help to efficiently manage and report on daily operations including generation of work orders, preventative and corrective maintenance orders, inventory management, job costing, procurement management (quotation and requisition processes) and scheduling and service requests.	N	\$ 45,000	\$ —	\$ 45,000
Water	Upgrade the two ruggedized cell phones to smartphones and provides service for six additional smartphones for the water distribution crew. Smartphones would enable 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.	N	\$ 700	\$ —	\$ 700
Water	Data plans for upgrade the two ruggedized cell phones to smartphones and provides service for six additional smartphones for the water distribution crew.	R	\$ 4,992	\$ —	\$ 4,992
Water	Two additional smartphones for the Water Plant Operators Special Assignment. These will enable the Water Plant Operators to respond to requests from the Electrical and Mechanical Staff as needed.	N	\$ 700	\$ —	\$ 700
Water	Data plans for two additional smartphones for the Water Plant Operators Special Assignment.	R	\$ 1,248	\$ —	\$ 1,248
Water	Tablet to be used by the Operators Special Assignment at the Water Plant and out in the field. This will enable data to be collected directly from the Well Sites, the distribution sites, the pump stations and customer properties in response to water quality concerns.	N	\$ 950	\$ —	\$ 950
Water	Data plan for tablet to be used by the Operators Special Assignment at the Water Plant and out in the field.	R	\$ 120	\$ —	\$ 120
Water	leadership development for the City of Dubuque Water Department Leadership Team. The primary area of emphasis for maintaining positive momentum includes implementation of strategic priorities and reinforcing the Work of Leaders model of Vision, Alignment, and Execution.	R	\$ 10,713	\$ —	\$ 10,713
Water	Purchase of cut off saw. The addition is a Chain saw Style, unlike the existing one and will be run by hydraulics not gas, which makes it much safer for the Distribution Crew when using it.	N	\$ 4,200	\$ —	\$ 4,200
Water	New ground penetrating radar. As the City purchased other utilities, the Distribution Staff has found the field record documentation of these utilities to be unsatisfactory. This ground penetrating radar would be used to assist in the field locating new utilities and document them to our GIS record system, providing accurate records.	N	\$ 30,000	\$ —	\$ 30,000
Water	Upgrade the 3/4 ton truck to a utility truck.	N	\$ 25,000	\$ —	\$ 25,000
Water	Upgrade the 3/4 ton 4X4 Super Cab truck to a Utility Truck, 4X4 450 Series, Regular Cab with a 10' Utility box with crane, ladder rack, front mount valve turner and Hydraulic motor pump.	N	\$ 40,000	\$ —	\$ 40,000

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Water	Upgrade the replacement of the 2002 Freightliner Tandem Dump Truck to a Tandem Truck that has greater horse power and larger carrying capacity to meet the needs of the Water Distribution division	N	\$ 40,000	\$ —	\$ 40,000
Water	Backhoe/Loader to be replaced by a Skid Steer with a rubber track, bucket and broom attachments with a trailer.	N	\$ 35,000	\$ —	\$ 35,000
Subtotal Water Fund			\$ 238,623	\$ —	\$ 238,623
Sanitary Sewer Fund					
W&RRC	Arc flash risk assessment of 17 lift stations (including 181 individual devices) and the WRRRC Facility (including 710 individual devices).	N	\$ 71,500	\$ —	\$ 71,500
W&RRC	Four tablets with data service and one smartphone with voice and data service. The improvement will supply two Equipment Mechanics with one tablet each, one tablet for Operations staff, and one tablet and one smartphone for the Maintenance Supervisor.	N	\$ 4,060	\$ —	\$ 4,060
W&RRC	Four tablets with data service and one smartphone with voice and data service. The improvement will supply two Equipment Mechanics with one tablet each, one tablet for Operations staff, and one tablet and one smartphone for the Maintenance Supervisor.	R	\$ 1,824		\$ 1,824
Engineering	Upgrade existing Engineering Tech (GE-31) to a Full time Environmental Engineer position (GE-38A/B). The position would oversee activities associated with the compliance with the City's NPDES Municipal Separate Storm Sewer System permit and the portion of the City's NPDES wastewater treatment permit related to the sanitary sewer collection system.	R	\$ 6,378	\$ —	\$ 6,378
Engineering	Computer, tablet and smartphone for full time Environmental Engineer position (GE-38A/B).	N	\$ 3,770	\$ —	\$ 3,770
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	N	\$ 1,500	\$ —	\$ 1,500
Engineering	Automatic vehicle monitoring technology to all department vehicles. On a daily basis the Engineering Department staff make numerous daily trips from city hall to various project and inspection sites.	R	\$ 360	\$ —	\$ 360
Engineering	Annual Fire extinguisher inspection for each department assigned vehicle.	R	\$ 30	\$ —	\$ 30
Engineering	Fire extinguisher for each department assigned vehicle.	N	\$ 180	\$ —	\$ 180
Subtotal Sanitary Sewer Fund			\$ 89,602	\$ —	\$ 89,602
Solid Waste Fund					
Public Works	Resource Management and Coordinator to participate in the Leading, Educating and Developing (LEAD) program.	N	\$ 4,650	\$ —	\$ 4,650
Subtotal Solid Waste Fund			\$ 4,650	\$ —	\$ 4,650

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Landfill Fund					
Public Works	Training the landfill foreman. The request provides funding for the landfill foremen to attend the ISOSWO spring and fall conferences.	R	\$ 1,240	\$ —	\$ 1,240
Subtotal Landfill Fund			\$ 1,240	\$ —	\$ 1,240
TOTAL NON-PROPERTY TAX FUND PACKAGES			\$ 461,846	\$ —	\$ 461,846
TOTAL IMPROVEMENT PACKAGES ALL FUNDS			\$ 1,503,886	\$ 367,546	\$ 1,086,340

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FULL-TIME EQUIVALENT (FTE) PERSONNEL CHANGES IN RECOMMENDED FY 2021 BUDGET

The Fiscal Year 2021 budget increases the full-time equivalents by 11.50 FTE, decreases part-time equivalents by 2.83 FTE, and increases seasonal equivalents by 0.32 FTE. The changes can be summarized as follows:

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL	
City Clerk	Limited Term Clerical Assistant			-0.50	Temporary position for completion of archival projects associated with necessary record retention practices
City Clerk	Intern			-0.31	Eliminated position
Engineering	Camera Systems Technician	1.00			Full-time position to fulfill new camera requests while also providing assistance to the maintenance and upgrading of existing systems.
Engineering	Environmental Engineer	1.00			Upgrade existing Engineering Tech (GE-31) to a full time Environmental Engineer position (GE-38A/B).
Engineering	Engineering Technician	-1.00			Upgrade existing Engineering Tech (GE-31) to a full time Environmental Engineer position (GE-38A/B).
Engineering	Intern			-0.25	Temporary position to update to the City's current policies and standards related to OSHA compliance and protection of the public during construction projects
Finance	Budget Manager	-1.00			FY20 eliminated position and added Budget/Financial Analyst
Finance	Budget/Financial Analyst	1.00			FY20 eliminated position and added Budget/Financial Analyst
Finance	Budget/Financial analyst	1.00			FY20 added position to focus on grants
Finance	Finance Intern			0.51	Added a seasonal Finance Intern for Utility Billing
Finance	Confidential Account Clerk	1.00			FY20 eliminated part-time and added full-time Confidential Account Clerk
Finance	Confidential Account Clerk		-0.75		FY20 eliminated part-time and added full-time Confidential Account Clerk
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	Assistant Housing Director	1.00			FY20 added full-time Assistant Director.
Housing	Grant Administrator	-1.00			FY20 eliminated Grant Administrator and added Resiliency Coordinator
Housing	Resiliency Coordinator	1.00			FY20 eliminated Grant Administrator and added Resiliency Coordinator
Housing	Nuisance Specialist	1.00			FY20 added Nuisance Specialist and eliminated seasonal Inspector I
Housing	Inspector I			-0.30	FY20 added Nuisance Specialist and eliminated seasonal Inspector I

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL	
Housing	Inspector II	1.00			FY20 eliminated Inspector I and added Inspector II
Housing	Inspector I	-1.00			FY20 eliminated Inspector I and added Inspector II
Human Resources	Strategic Workforce Equity Coordinator	1.00			Moved Strategic Workforce Equity Coordinator from Human Rights to Human Resources
Human Rights	Strategic Workforce Equity Coordinator	-1.00			Moved Strategic Workforce Equity Coordinator from Human Rights to Human Resources
Library	Library Aide	1.00			Full-time position in the Youth Services Activity to focus on service to teens.
Parks	Laborer II			0.53	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	Communications Specialist		-0.38		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 Works	Traffic Signal Technician II	1.00			Position to meet the rising demand for maintenance related to the traffic signal, street light and camera systems.
Public Works	Secretary	1.00			FY20 eliminated part-time Clerical Assistant and add full-time Secretary position to handle call volume.
Public Works	Clerical Assistant		-0.68		FY20 eliminated part-time Clerical Assistant and add full-time Secretary position to handle call volume.
Water	Water Distribution Maintenance Worker		0.50		Replace part-time Water Meter Service Worker with part-time Water Distribution Maintenance Worker
Water	Water Meter Service Worker		-0.80		Replace part-time Water Meter Service Worker with part-time Water Distribution Maintenance Worker
					Total change in FTE from FY 2020
TOTAL FTE CHANGES		11.50	-2.83	-0.32	8.35
					Total FTE for FY 2021
TOTAL F.T.E.s FOR FY 2021		589.00	72.42	57.02	718.44

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2021									
DEPARTMENT/ DIVISION	1981 NUMBER	40-YEAR HIGH FISCAL YR	NUMBER	40-YEAR LOW FISCAL YR	NUMBER	2019 NUMBER	2020 NUMBER	2021 NUMBER	NOTES
Police Department	90.00	2021	119.00	1985-1990	82.00	117.00	118.00	119.00	In 2019, Eliminated a Corporal position and added a Captain and an Officer. FY20 & FY21 added 1 SRO.
Emergency Comm	—	2020	15.00	1985-1991	8.00	14.00	15.00	15.00	Part of Police & Fire Depts. in 1981. Added 2 Dispatchers in 2009. 1 Dispatcher added 2017 & 2020.
Fire Department	94.00	1981-1987	94.00	1988-1990	88.50	90.00	91.00	92.00	1 Firefighter added FY20 & FY21.
Human Rights	3.00	1981; 1986 1990-1997; 2006*;2013 -2019	5.00	1982-1985; 1988-1989; 1998-2005	2.00	5.00	5.00	4.00	Community Relations Coordinator added 2013 & Strategic Workforce Equity Coordinator moved to Human Resources in FY21.
Building Safety	12.00	1981; 2016-2018	12.00	1985-1988	6.00	11.00	11.00	11.00	Custodians added FT 2015. Inspector II Eliminated 2019
Health Services	9.50	1981	9.50	1989-2019	4.00	4.00	5.00	6.00	Included School Nursing Program in 1981. FT Animal Control Officer added FY20 and FY21.
Park Division	27.20	1981	27.20	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	13.00	1981	13.00	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	20.00	1981; 2021	20.00	1989	14.00	19.00	19.00	20.00	Library Aide Changed to FT 2013. Library Aide added to Teen in FY20.
Airport	8.00	2003	14.00	1983-1994	7.00	12.00	12.00	12.00	
Transportation Services	44.00	1981-1982	44.00	2010-2011	6.00	20.00	23.00	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	22.00	2016-2017	30.00	1983; 1985-1987	18.00	26.00	27.00	28.00	Temporary Engineering Technician removed FY19. Eliminated Environmental Engineer FY18. Confidential Account Clerk added FY19. Environmental Engineer and Camera Systems Tech added and Engineering Tech removed FY21.
Water Department	32.00	1981-1982	32.00	1999-2009	23.00	24.00	25.00	25.00	Secretary changed to part-time 2016. Eliminated Plant Manager position in 2019. Confidential Account Clerk in 2020.
Water & Resource Rec	37.00	1981-1982	37.00	2019	14.50	15.00	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	1.00	1990-1991	2.00	1993-2001	—	—	—	—	
Public Works	89.00	2021	89.42	1990	73.00	87.42	87.42	89.42	Utility Worker Apprentice added FY19; Secretary added FY20; Traffic Signal Tech II added FY21.
Parking Division	9.80	2002-2003	11.50	2019	—	—	—	—	Eliminated Laborer 2017. Eliminated Laborer 2018. Parking division merged with Transit to become the Transportation Services Department in 2019.

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2021									
DEPARTMENT/ DIVISION	1981 NUMBER	40-YEAR HIGH FISCAL YR	NUMBER	40-YEAR LOW FISCAL YR	NUMBER	2019 NUMBER	2020 NUMBER	2021 NUMBER	NOTES
Community/ Economic Development	7.00	1981	7.00	2016-2017	2.00	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.
Housing Services	12.50	2021	29.00	1984-1985	10.50	23.52	27.00	29.00	2.48 Lead positions added 2020; added General Housing Inspector FY20; Assistant Housing Director and Nuisance Specialist added FY20
Planning Services	4.00	2006*-2019	8.00	1985-1987	2.50	8.00	8.00	8.00	*PT Asst Planner to FT
Human Resources	—	2021	4.00	2019	3.00	3.00	3.00	4.00	Strategic Workforce Equity Coordinator moved from Human Rights FY21.
Public Information	—	2021	5.00	2018	3.00	3.50	4.50	5.00	GIS Specialist added and Communications Specialist full-time January 2019.
City Manager's Office	11.00	2020	9.00	1993	7.60	8.00	9.00	9.00	ICMA Management Intern Full-Time FY 2020.
City Clerk's Office	3.00	1981-2021	3.00	1981-2021	3.00	3.00	3.00	3.00	
Finance and Budget	—	2021	19.00	2020	17.00	—	17.00	19.00	Finance and Budget consolidated in FY 2020. Budget/Financial Analyst and Confidential Account Clerk added FY20.
Finance Department	20.50	1981-1989	20.50	1997*-2011, 2019	14.00	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	2.00	2020-2021	5.00	1986	1.00	4.00	5.00	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	2.50	2014-2019	8.00	1981	2.50	8.00	8.00	8.00	Help Desk Position added 2013.
Cable TV	—	1991; 1993	4.00	1981	—	2.00	2.00	2.00	
City Hall Maintenance	1.00	1981-1982	1.00	1983-2001*	—	—	—	—	*Outsourced (brought back in FY 2006 with PT employees)
	588.75	1981	588.75	1989	495.80	559.02	577.50	589.00	0.04% Increase 1981-2021