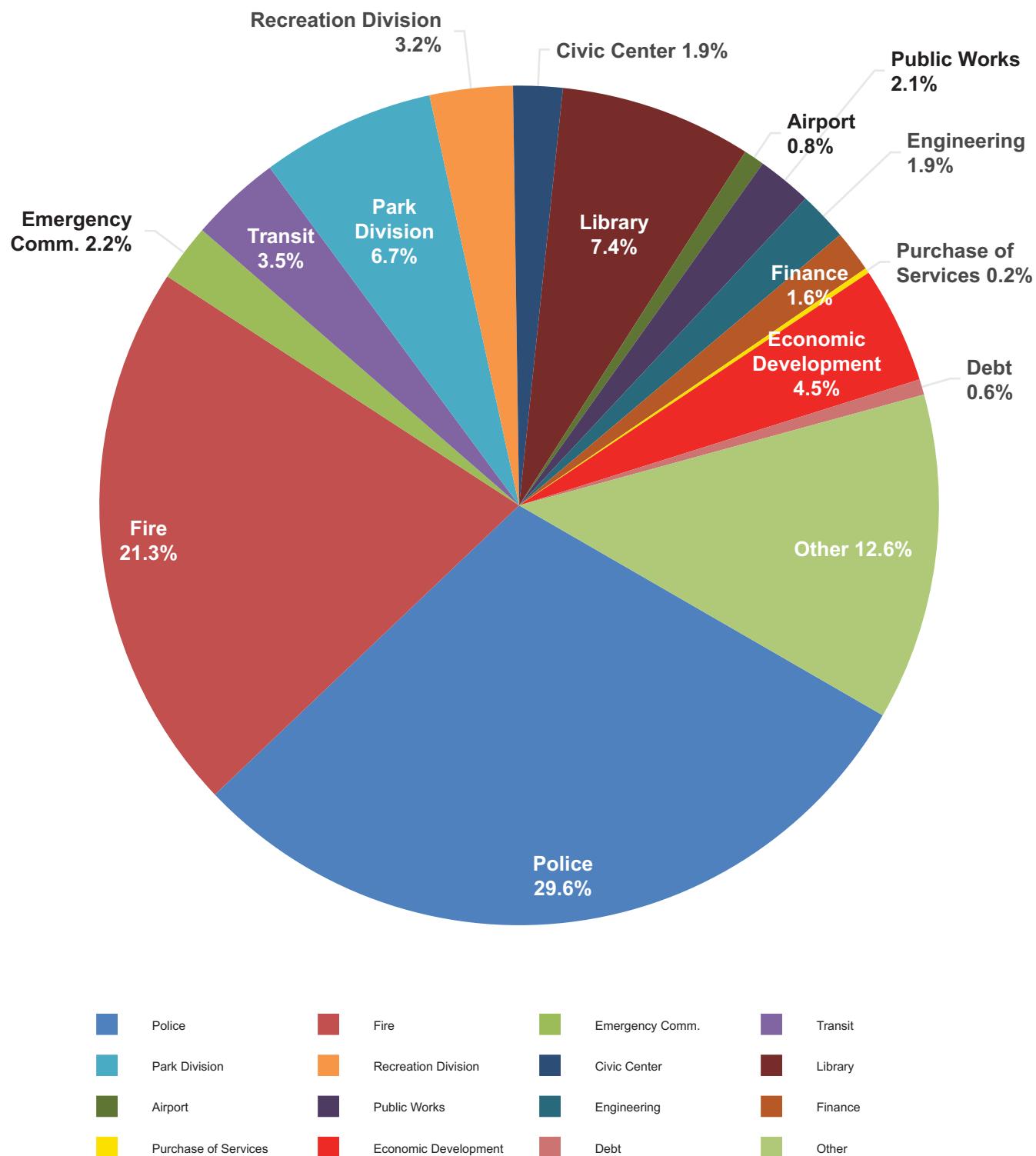


FINANCIAL SUMMARIES

This page intentionally left blank.

HOW YOUR CITY SHARE OF PROPERTY TAXES ARE DISTRIBUTED FY 2021 RECOMMENDED OPERATING BUDGET IN LEVIED FUNDS



This page intentionally left blank.

FISCAL YEAR 2021 RECOMMENDED BUDGET
NET OPERATING BUDGET IN FUNDS INCLUDING TAX LEVY REVENUE
BY DEPARTMENT

Represents Department's Net Budgets in Funds with Tax Levies
 General Fund, Transit Fund, Trust and Agency Fund, Tort Liability Fund and Debt Fund

DEPARTMENT/DIVISION	FY 2020			FY 2021			% OF NET OPERATING BUDGET
	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	
Police	15,894,744	1,446,021	14,448,723	16,277,586	1,463,658	14,813,928	29.64 %
Emergency Comm. Center	1,565,496	537,852	1,027,644	1,630,523	546,403	1,084,120	2.17 %
Fire	11,370,532	1,703,195	9,667,337	12,014,165	1,390,933	10,623,232	21.25 %
Emergency Management	107,115	2,281	104,834	107,271	2,871	104,400	0.21 %
Building Services	1,249,476	726,403	523,073	1,286,767	815,700	471,067	0.94 %
Subtotal	30,187,363	4,415,752	25,771,611	31,316,312	4,219,565	27,096,747	54.21 %
Human Rights	602,466	3,900	598,566	491,095	3,525	487,570	0.98 %
Health Services	846,247	369,013	477,234	899,880	474,586	425,294	0.85 %
Parks Division	3,431,383	318,357	3,113,026	3,698,701	348,493	3,350,208	6.70 %
Civic Center	1,056,057	—	1,056,057	955,043	—	955,043	1.91 %
Grand River Center	511,143	—	511,143	514,420	—	514,420	1.03 %
Recreation	3,647,468	2,148,166	1,499,302	3,817,622	2,226,333	1,591,289	3.18 %
Library	3,546,781	41,450	3,505,331	3,734,174	40,125	3,694,049	7.39 %
Subtotal	13,641,545	2,880,886	10,760,659	14,110,935	3,093,062	11,017,873	22.04 %
Airport	4,205,734	3,572,021	633,713	4,498,524	4,092,754	405,770	0.81 %
Transit	3,745,349	2,186,889	1,558,460	4,037,224	2,297,438	1,739,786	3.48 %
Public Works	985,012	58,843	926,169	1,090,561	55,445	1,035,116	2.07 %
Engineering	1,444,323	631,273	813,050	1,570,989	619,551	951,438	1.90 %
Economic Development	2,580,854	468,553	2,112,301	2,666,728	418,644	2,248,084	4.50 %
Housing & Comm. Dev.	1,690,049	1,011,596	678,453	1,797,242	1,171,142	626,100	1.25 %
Purchase of Services	100,000	—	100,000	100,000	—	100,000	0.20 %
Subtotal	14,751,321	7,929,175	6,822,146	15,761,268	8,654,974	7,106,294	14.22 %
Planning	917,609	425,308	492,301	895,688	461,283	434,405	0.87 %
City Council	148,335	4,564	143,771	148,549	1,211	147,338	0.29 %
City Manager's Office	1,439,233	732,038	707,195	1,578,101	758,692	819,409	1.64 %
Budget	570,747	239,302	331,445	—	—	—	— %
Human Resources	895,530	477,828	417,702	978,551	540,853	437,698	0.88 %
Public Information	294,429	104,474	189,955	327,027	137,162	189,865	0.38 %
City Clerk	468,832	308,672	160,160	399,989	273,490	126,499	0.25 %
Finance and Budget	3,096,171	2,349,844	746,327	3,224,594	2,401,589	823,005	1.65 %
Legal	996,396	505,196	491,200	1,026,160	519,722	506,438	1.01 %
Information Services	1,513,565	556,990	956,575	1,583,645	582,867	1,000,778	2.01 %
Subtotal	10,340,847	5,704,216	4,636,631	10,162,304	5,676,869	4,485,435	8.97 %
Total Without Debt	68,921,076	20,930,029	47,991,047	71,350,819	21,644,470	49,706,349	99.45 %
Debt Service	10,779,398	10,508,072	271,326	10,984,416	10,707,742	276,674	0.55 %
Total With Debt	79,700,474	31,438,101	48,262,373	82,335,235	32,352,212	49,983,023	100.00 %

This page left intentionally blank.

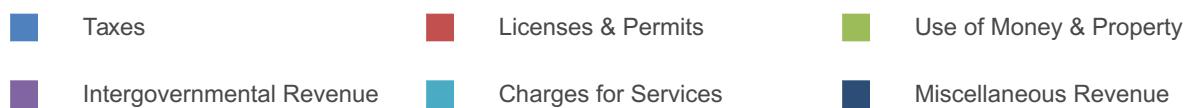
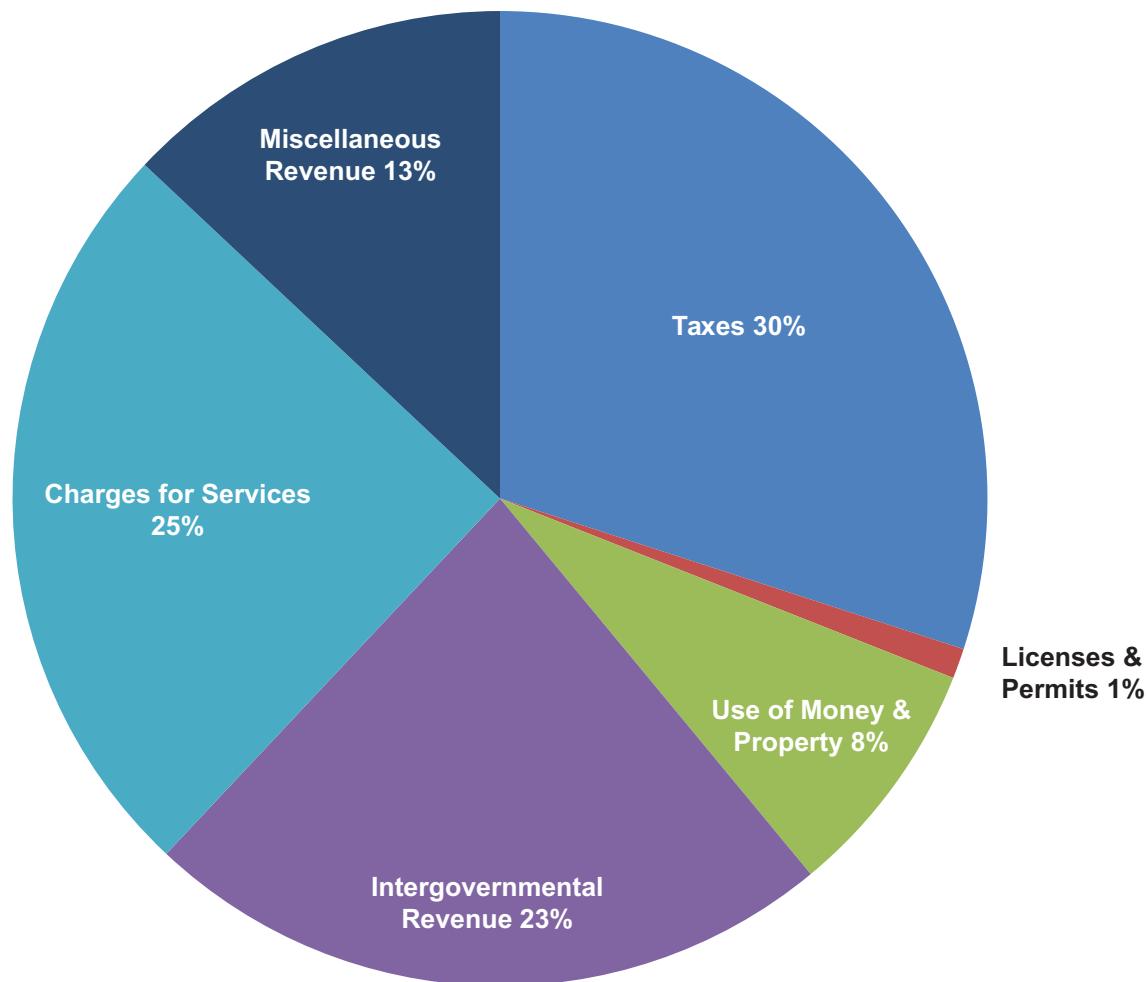
FISCAL YEAR 2021 RECOMMENDED BUDGET
DISTRIBUTION OF THE CITY PORTION OF YOUR PROPERTY TAX PAYMENT
RESIDENTIAL PROPERTY EXAMPLE

For a residential property, with an assessed value of \$146,467 (and a taxable value of \$80,666) the City portion of their Fiscal Year 2021 (July 1, 2020 - June 30, 2021) tax bill would be \$791.11 with homestead tax credit. The distribution of their tax dollars to City departments and divisions would be:

CITY OF DUBUQUE DEPARTMENT/DIVISION	NET		DEBT SERVICE	TOTAL
	OPERATING EXPENSE			
Police	29.64%	234.49		234.49
Emergency Comm. Center	2.17%	17.17		17.17
Fire	21.25%	168.12	1.35	169.47
Emergency Management	0.21%	1.67		1.67
Building Services	0.94%	7.44		7.44
Subtotal	0.5421	428.89	1.35	430.24
Human Rights	0.98%	7.76		7.76
Health Services	0.85%	6.73		6.73
Park Division	6.70%	53.01		53.01
Civic Center	1.91%	15.12		15.12
Grand River Center	1.03%	8.15		8.15
Recreation	3.18%	25.16		25.16
Library	7.39%	58.46		58.46
Subtotal	0.2204	174.39	—	174.39
Airport	0.81%	6.41		6.41
Transit	3.48%	27.54		27.54
Public Works	2.07%	16.38		16.38
Engineering	1.90%	15.04		15.04
Economic Development	4.50%	35.60		35.6
Housing & Comm. Dev.	1.25%	9.89		9.89
Purchase of Services	0.20%	1.59		1.59
Subtotal	0.1421	112.45	—	112.45
Planning	0.87%	6.88		6.88
City Council	0.29%	2.29		2.29
City Manager's Office	1.64%	12.97		12.97
City Manager - Budget	—%	—		—
City Manager - Personnel	0.88%	6.96		6.96
City Manager - Public Info.	0.38%	3.00		3
City Clerk	0.25%	1.97		1.97
Finance	1.65%	13.05	3.01	16.06
Legal	1.01%	8.00		8
Information Services	2.01%	15.90		15.90
Subtotal	0.0898	71.02	3.01	74.03
GRAND TOTAL		786.75	4.36	791.11

This page intentionally left blank.

BUDGET REVENUE BY CATEGORY



FY 2021 RECOMMENDED REVENUE BUDGET \$190,359,689

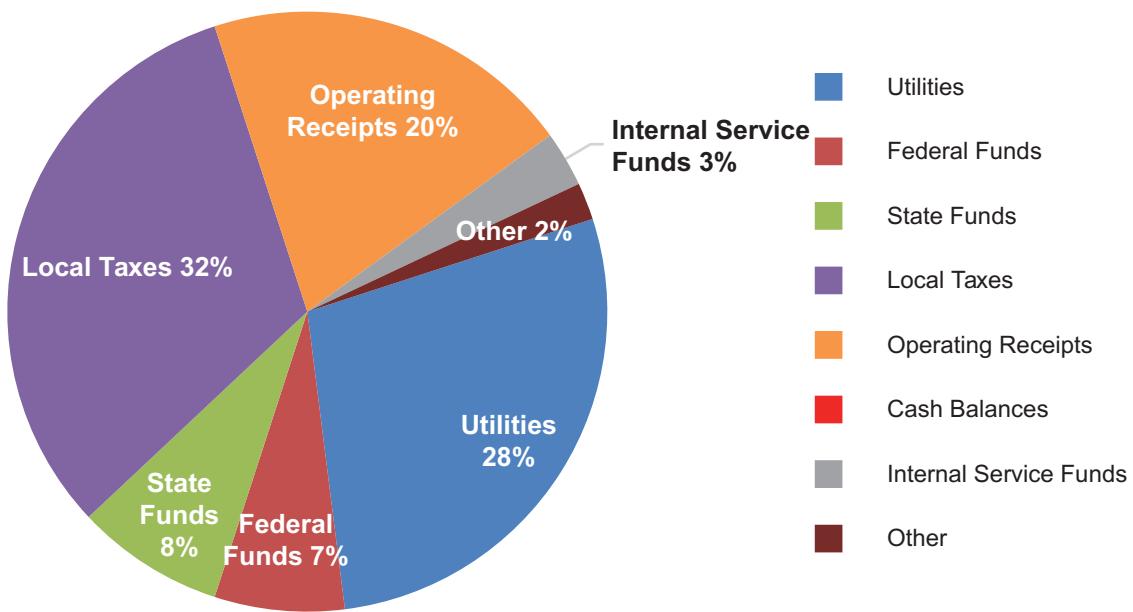
This page intentionally left blank.

**SUMMARY OF TOTAL REVENUES
BY REVENUE CATEGORY**

Revenue Category	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Recomm'd Budget	% Change from Adopted FY20
Taxes					
Property Taxes	25,845,701	26,466,355	26,305,451	26,961,731	2.49 %
Local Option Sales Tax	9,374,990	8,962,230	8,972,106	9,345,876	4.17 %
Hotel/Motel Taxes	2,276,763	2,149,840	2,447,726	2,354,015	(3.83)%
Gaming Tax	614,666	626,718	605,069	610,815	0.95 %
Utility franchise tax	5,110,197	5,934,997	5,359,008	5,968,786	11.38 %
Other Taxes	12,080,281	9,957,229	10,792,274	12,063,964	11.78 %
Total Taxes	55,302,598	54,097,369	54,481,634	57,305,187	0.46 %
Licenses & Permits					
Licenses & Permits	1,750,691	1,847,283	1,827,379	2,050,744	12.22 %
Total Licenses & Permits	1,750,691	1,847,283	1,827,379	2,050,744	(1.09)%
Use of Money & Property					
Interest Earnings	1,193,430	1,861,201	914,175	1,005,660	10.01 %
Gaming Leases	5,331,011	6,159,328	5,554,410	5,770,062	3.88 %
Other Uses of Money	8,093,879	8,353,822	7,934,693	8,551,849	7.78 %
Total Use of Money & Property	14,618,320	16,374,351	14,403,278	15,327,571	(2.79)%
Intergovernmental Revenue					
Federal Grants	11,771,971	8,813,785	17,845,732	12,229,585	(31.47)%
State Road Use Funds	7,353,913	7,445,877	7,353,913	7,445,877	1.25 %
State Grants	18,755,836	20,437,656	22,197,787	22,238,382	0.18 %
County Contributions	708,870	1,299,378	993,850	1,394,354	40.30 %
Total Intergovernmental Revenue	38,590,590	37,996,696	48,391,282	43,308,198	(9.56)%
Charges for Services					
Utility Charges	35,679,133	36,703,105	46,082,173	43,702,401	(5.16)%
Other Charges for Services	2,885,150	2,878,610	3,435,158	3,468,722	0.98 %
Total Charges for Services	38,564,283	39,581,715	49,517,331	47,171,123	3.17 %
Special Assessments	173,374	145,155	30,000	360,000	1100.00 %
Miscellaneous Revenue					
Internal Charges	4,587,370	4,497,171	4,679,721	4,819,058	2.98 %
Proceeds from Bonds	12,014,076	3,997,025	12,926,487	16,112,613	24.65 %
Other Miscellaneous Revenue	6,844,475	5,411,353	3,354,944	3,905,195	16.40 %
Total Miscellaneous Revenue	23,445,921	13,905,549	20,961,152	24,836,866	18.49 %
Total Revenues Before Transfers	172,445,777	163,948,118	189,612,056	190,359,689	0.39 %
Transfers	29,044,815	30,320,431	30,478,335	39,033,466	28.07 %
Grand Total Revenues	201,490,592	194,268,549	220,090,391	229,393,155	4.23 %

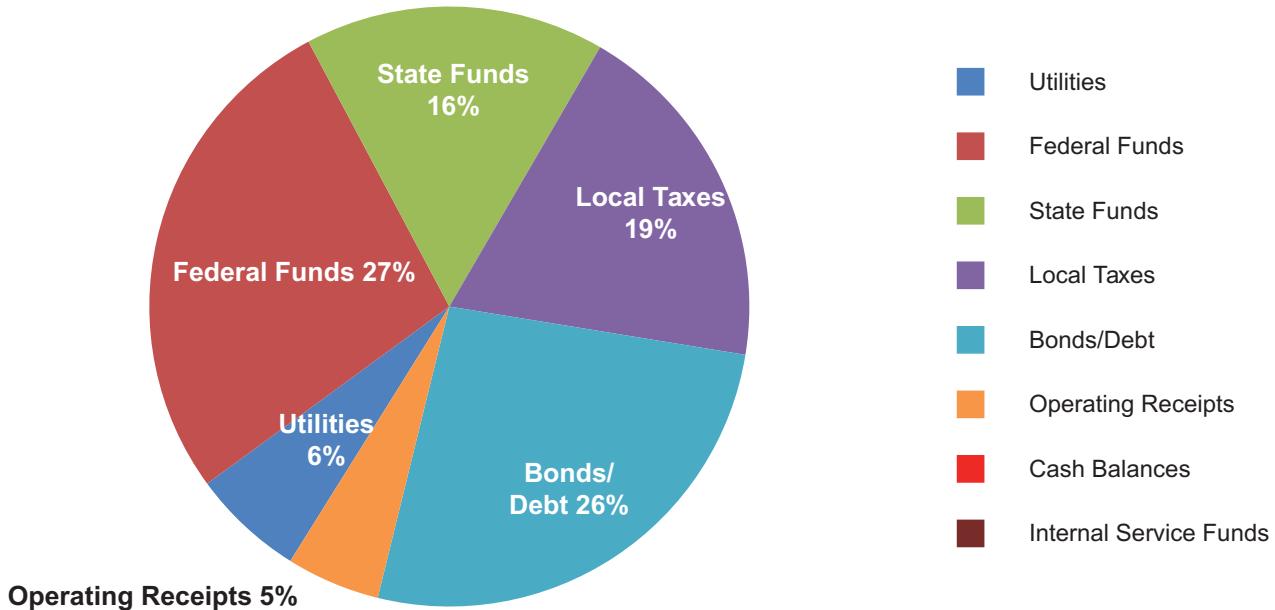
This page intentionally left blank.

WHERE THE MONEY COMES FROM 2021 OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$140,061,277

2021 CAPITAL BUDGET



TOTAL RECOMMENDED CAPITAL BUDGET \$58,172,247

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

This page left intentionally blank.

**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME**

Revenue Type	FY20 Total Adopted Revenues	FY21 Total Recomm'd Budget		FY21 Recomm'd Operating Budget		FY21 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Utilities							
Water	11,880,486	10,435,345	5.26%	9,826,846	7.02%	608,499	1.05%
Sewer	12,740,840	13,643,609	6.88%	12,709,202	9.07%	934,407	1.61%
Solid Waste	4,445,286	4,851,666	2.45%	4,247,491	3.03%	604,175	1.04%
Parking	3,485,954	2,728,820	1.38%	2,649,250	1.89%	79,570	0.14%
Stormwater	6,182,122	6,000,975	3.03%	4,615,106	3.30%	1,385,869	2.38%
Landfill	4,185,735	4,167,572	2.10%	4,165,022	2.97%	2,550	—%
Salt Operations	172,450	531,188	0.27%	531,188	0.38%	0	—%
Transit	563,802	572,087	0.29%	567,507	0.41%	4,580	0.01%
Subtotal	43,656,675	42,931,262	21.66%	39,311,612	28.07%	3,619,650	6.22%
Federal Funds							
Community Development	1,391,252	1,335,181	0.67%	733,516	0.52%	601,665	1.03%
HUD Lead Grant	969,965	1,257,230	0.63%	472,230	0.34%	785,000	1.35%
Federally Assisted Housing	6,110,056	5,977,587	3.02%	5,977,587	4.27%	—	—%
Federal Grants - AmeriCorps	239,713	278,788	0.14%	278,788	0.20%	—	—%
Federal Grants - Continuum Care	82,411	84,739	0.04%	84,739	0.06%	—	—%
Federal Grants - Build America Bonds	0	—	—%	0	—%	—	—%
Federal Grants - Law Enforcement	138,234	109,584	0.06%	109,584	0.08%	—	—%
Federal Assistance	233,167	1,318,114	0.66%	68,114	0.05%	1,250,000	2.15%
Federal Transportation	4,000,000	1,853,000	0.93%	—	—%	1,853,000	3.19%
Federal Transit Authority	3,120,621	1,267,583	0.64%	1,253,787	0.90%	13,796	0.02%
Federal HUD Resiliency Grant	10,847,251	10,912,419	5.50%	0	—%	10,912,419	18.76%
Passenger Facility Charge	199,134	201,334	0.10%	201,334	0.14%	—	—%
Federal Aviation Administration	6,411,537	360,180	0.18%	—	—%	360,180	0.62%
Subtotal	33,743,341	24,955,739	12.59%	9,179,679	6.55%	15,776,060	27.12%
State Funds							
State Health Grant/Lead Grant	12,099	8,808	—%	8,808	0.01%	—	—%
State Police Program Grant	0	6,525	—	6,525	—	—	—
State Iowa Finance Authority	141,283	141,283	0.07%	—	—%	141,283	0.24%
State Flood Mitigation	6,085,466	7,372,889	3.72%	2,561,881	1.83%	4,811,008	8.27%
State Transit	612,219	327,425	0.17%	310,285	0.22%	17,140	0.03%
State Airport Grant	—	72,750	0.04%	0	—%	72,750	0.13%
Highway Maintenance & Trails Grants	448,644	2,194,895	1.11%	26,645	0.02%	2,168,250	3.73%
Road Use Tax	7,061,329	9,157,817	4.62%	7,129,137	5.09%	2,028,680	3.49%
Industrial and Commercial State Backfill	1,493,677	1,434,262	0.72%	1,434,262	1.02%	—	—%
Mobile Home Tax	54,166	51,044	0.03%	51,044	0.04%	—	—%
Subtotal	15,908,883	20,767,698	10.48%	11,528,587	8.23%	9,239,111	15.88%
Local Taxes							
Property Tax	26,296,081	26,952,048	13.60%	26,952,048	19.24%	—	—%
Hotel/Motel Tax	2,447,726	2,354,015	1.19%	2,354,015	1.68%	—	—%
Military Service	10,868	10,490	0.01%	10,490	0.01%	—	—%
Monies & Credits	79,796	149,000	0.08%	149,000	0.11%	—	—%
Ag Land Tax	9,370	9,683	—%	9,683	0.01%	—	—%
TIF Increment Property Tax	10,910,537	15,100,632	7.62%	8,653,167	6.18%	6,447,465	11.08%
DRA-Parimutuel Tax	263,319	266,415	0.13%	266,415	0.19%	—	—%

**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME**

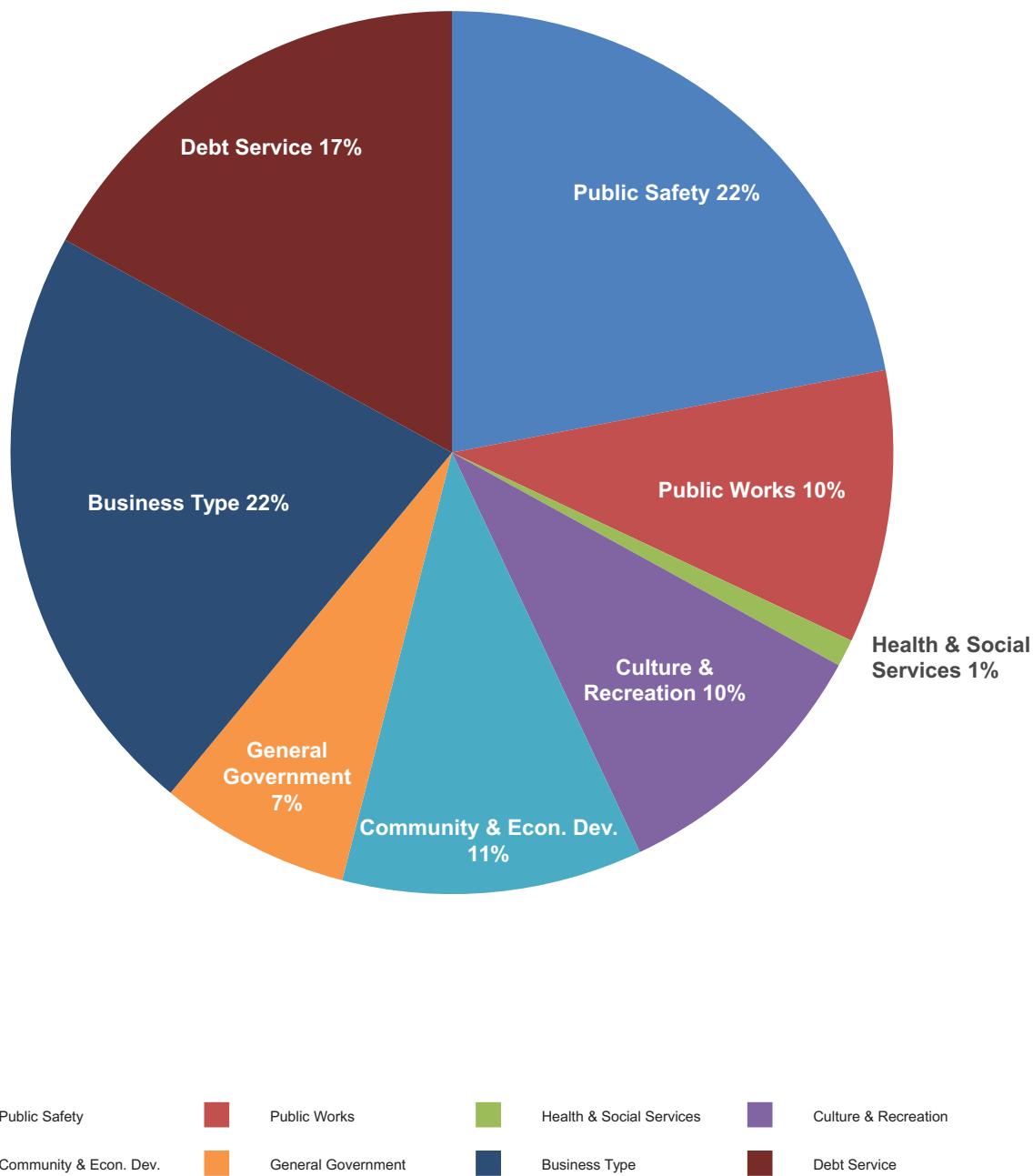
Revenue Type	FY20 Total Adopted Revenues	FY21 Total Recomm'd Budget		FY21 Recomm'd Operating Budget		FY21 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Diamond Jo-Tax on Bets	341,750	344,400	0.17%	344,400	0.25%		—%
Sales Tax-50% and 20%	6,134,483	7,078,271	3.57%	5,617,998	4.01%	1,460,273	2.51%
Sales Tax-30%	3,112,471	3,650,568	1.84%	284,944	0.20%	3,365,624	5.79%
Subtotal	49,606,401	55,915,522	28.21%	44,642,160	31.87%	11,273,362	19.38%
Operating Receipts							
Airport	3,560,615	4,083,960	2.06%	4,083,960	2.92%		—%
Ambulance	1,476,424	1,191,695	0.60%	1,191,695	0.85%		—%
Animal Licenses/Impoundments Fee	177,223	271,963	0.14%	271,963	0.19%		—%
Business License/Permits	273,573	280,435	0.14%	280,435	0.20%		—%
Cable TV	632,091	608,170	0.31%	605,100	0.43%	3,070	0.01%
Grand Harbor Land Lease	0	—	—%	0	—%		—%
County Participation Comm. Center	531,718	540,089	0.27%	540,089	0.39%		—%
County Payment	373,301	752,503	0.38%	382,920	0.27%	369,583	0.64%
Dental Premium Reimbursements	203,416	177,575	0.09%	177,575	0.13%		
Diamond Jo-Admissions	500,000	500,000	0.25%	500,000	0.36%		—%
DRA-Equity Distribution (Used for CIP only)	1,402,070	2,889,353	1.46%	177,978	0.13%	2,711,375	4.66%
DRA-Gaming used for America's River Project/Parking/Fire Debt Abatement	548,936	543,375	0.27%	543,375	0.39%		—%
DRA-Gaming Revenues (Lease & Slots)	4,489,113	4,691,642	2.37%	4,642,362	3.31%	49,280	0.08%
DRA-Police Overtime - Security	137,717	113,092	0.06%	113,092	0.08%		—%
Dubuque Casino Hotel & Diamond Jo Lease	688,139	705,158	0.36%	705,158	0.50%		—%
Engineering Division incl' Riverfront Leases	2,666,378	3,089,070	1.56%	3,089,070	2.21%		—%
Federal Building Leases	338,961	331,028	0.17%	331,028	0.24%		—%
Golf	929,392	927,192	0.47%	927,192	0.66%	—	—%
Information Services Recharges	555,819	582,867	0.29%	582,867	0.42%		—%
Inspection (Building/Health/Fire/Planning)	741,951	862,951	0.44%	862,951	0.62%		—%
Interest Earnings-Tax Funds	403,618	505,105	0.25%	505,105	0.36%		—%
Iowa District Court Fines	353,537	356,624	0.18%	356,624	0.25%		—%
Library Receipts	41,181	39,847	0.02%	39,847	0.03%		—%
Misc./Administration Overhead Charges	387,309	370,107	0.19%	340,107	0.24%	30,000	0.05%
Public Works	29,519	28,681	0.01%	28,681	0.02%		—%
Park	253,174	248,090	0.13%	248,090	0.18%		—%
Port of Dubuque Marina	207,138	181,026	0.09%	181,026	0.13%		—%
Police	124,497	104,209	0.05%	104,209	0.07%		—%
Recreation	634,921	593,802	0.30%	593,802	0.42%		—%
Rental Housing	513,315	551,290	0.28%	551,290	0.39%		—%
Utility Franchise Fees	4,794,979	5,398,786	2.72%	5,398,786	3.85%		—%
Zoning	59,991	58,046	0.03%	58,046	0.04%		—%
Subtotal	28,030,016	31,577,731	15.93%	28,414,423	20.29%	3,163,308	5.44%
Cash Balances							
Tax Funds	871,776	356,521	0.18%	256,521	0.18%	100,000	0.17%
Non-Enterprise Const.& Oper. Funds	815,501	118,960	0.06%	118,960	0.08%		—%
Subtotal	1,687,277	475,481	0.24%	375,481	0.27%	100,000	0.17%
Land Sales--Industrial Parks	580,613	580,613	0.29%	270,613	0.19%	310,000	0.53%
Homeownership Sale Proceeds	100,000	155,000	0.08%	—%	—%	155,000	0.27%

**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME**

Revenue Type	FY20 Total Adopted Revenues	FY21 Total Recomm'd Budget		FY21 Recomm'd Operating Budget		FY21 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Farm Land Rents	49,708	74,475	0.04%	74,475	0.05%		—%
SRF Loans (Water Abated)	1,090,000	2,072,470	1.05%	1,090,000	0.78%	982,470	1.69%
SRF Loans (Sewer Abated)	865,000	2,786,190	1.41%		—%	2,786,190	4.79%
SRF Loans (Stormwater Abated Debt)	9,000,000	7,300,090	3.68%		—%	7,300,090	12.55%
G.O. Bonds (GDTIF Abated)	841,000	1,245,000	0.63%		—%	1,245,000	2.14%
G.O. Bonds (Parking-Parking Abated)	0	—	—%		—%	0	—%
G.O. Bonds (RUT/Sales Tax Abated)	1,130,487	1,133,863	0.57%		—%	1,133,863	1.95%
Loan Repayments							
UDAG	9,270	9,270	—%		—%	9,270	0.02%
Econ. Dev-Loan Pool and ED	401,922	300,844	0.15%	300,844	0.21%	0	—%
Washington Neighborhood	12,000	20,000		0		20,000	
Homeownership	0	3,000	—%		—%	3,000	0.01%
Rehab/RRP	45,185	43,000	0.02%	13,000	0.01%	30,000	0.05%
Special Assessments	30,000	360,000	0.18%	0	—%	360,000	0.62%
Private Funding	667,077	1,426,572	0.72%	769,379	0.55%	657,193	1.13%
Subtotal	14,822,262	17,510,387	8.83%	2,518,311	1.80%	14,992,076	25.77%
Budget Less Service Funds	187,454,855	194,133,820	97.93%	135,970,253	97.08%	58,163,567	99.99%
Internal Service Funds	3,947,632	4,099,704	2.07%	4,091,024	2.92%	8,680	0.01%
Total Budget	191,402,487	198,233,524	100.00%	140,061,277	100.00%	58,172,247	100.00%

This page intentionally left blank.

HOW THE MONEY IS SPENT
FY 2021 RECOMMENDED OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$140,061,277

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

This page intentionally left blank.

**SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM**

State Program / Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Recomm'd Budget	% Change from Adopted FY20
OPERATING EXPENDITURES					
Public Safety					
Police	14,696,718	14,785,092	15,962,765	16,348,401	2.42%
Emergency Comm. Center	1,458,246	1,514,052	1,586,070	1,645,943	3.77%
Fire	11,365,573	11,247,061	11,370,532	12,014,165	5.66%
Disaster Services	82,686	82,872	107,115	107,271	0.15%
Health Services - Animal Control	287,513	324,603	352,388	419,762	19.12%
Public Works - Flood Control	185,366	329,585	182,097	195,845	7.55%
Building Services - Inspections	752,875	799,724	844,299	863,186	2.24%
Total Public Safety	28,828,977	29,082,989	30,405,266	31,594,573	3.91%
Debt Service	(260,551)	(259,849)	(304,868)	(273,449)	-10.31%
Total Public Safety without Debt Service	28,568,426	28,823,140	30,100,398	31,321,124	4.06%
Public Works					
Airport	4,657,389	4,874,578	4,562,000	4,814,707	5.54%
Public Works	6,211,274	7,067,265	7,008,354	7,394,077	5.50%
Engineering	5,326,833	5,551,002	5,656,272	5,986,288	5.83%
Total Public Works	16,195,496	17,492,845	17,226,626	18,195,072	5.62%
Debt Service	(4,498,288)	(4,276,381)	(4,184,043)	(4,138,250)	-1.09%
Total Public Works without Debt Service	11,697,208	13,216,464	13,042,583	14,056,822	7.78%
Health & Social Services					
Human Rights	357,887	414,058	602,466	491,095	-18.49%
Health Services	468,477	478,039	493,859	480,118	-2.78%
Purchase of Services	27,780	96,756	99,756	60,000	-39.85%
Total Health & Social Services	854,144	988,853	1,196,081	1,031,213	-13.78%
Culture & Recreation					
Parks	3,390,326	3,396,334	3,566,177	3,897,503	9.29%
Civic Center	875,904	1,094,636	1,108,120	998,972	-9.85%
Conference Center	401,100	484,636	533,318	544,926	2.18%
Recreation	3,491,822	3,408,566	3,813,645	3,965,605	3.98%
Library	3,760,386	3,860,007	3,928,128	4,038,011	2.80%
Purchase of Services	0	0	0	0	—%
Economic Development-Arts & Cultural Affairs	320,645	302,384	348,952	394,985	13.19%
Total Culture & Recreation	12,240,183	12,546,563	13,298,340	13,840,002	4.07%
Debt Service	(393,516)	(394,508)	(447,680)	(499,166)	11.50 %
Total Culture & Rec without Debt Service	11,846,667	12,152,055	12,850,660	13,340,836	3.81%
Community & Economic Development					
Economic Development	11,272,391	8,262,548	8,259,108	8,634,521	4.55%
Housing & Comm. Development	7,369,861	7,392,175	8,495,126	8,666,402	2.02%

**SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM**

State Program / Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Recomm'd Budget	% Change from Adopted FY20
Planning Services	819,091	869,901	917,609	895,688	-2.39%
City Manager's-Neighborhood Development	140,122	142,653	164,516	149,841	-8.92%
Purchase of Services	10,000	111,880	120,000	137,961	14.97%
Total Comm. & Econ. Development (CED)	19,611,465	16,779,157	17,956,359	18,484,413	2.94%
Debt Service	(4,560,784)	(3,002,171)	(3,174,418)	(3,409,758)	7.41%
Total CED without Debt Service	15,050,681	13,776,986	14,781,941	15,074,655	1.98%
General Government					
Building Services - City Hall & Bldg Maint.	883,743	483,430	523,082	532,906	1.88%
Historic Federal Building - Housing	392,391	394,404	394,298	398,866	1.16%
City Council	128,523	125,398	148,335	148,549	0.14%
Personnel	666,399	664,209	895,530	978,551	9.27%
Budget	344,274	352,756	570,747	0	—%
Public Information Office	426,764	442,363	613,528	638,309	4.04%
City Manager's Office	797,445	914,587	1,024,044	1,119,303	9.30%
City Clerk	388,704	392,911	468,832	399,989	-14.68%
Finance	3,081,964	2,815,027	2,728,030	3,424,500	25.53%
Cable TV	257,861	264,916	309,922	293,818	-5.20%
Legal	907,528	997,309	996,396	1,026,160	2.99%
Information Services	1,270,329	1,265,247	1,513,565	1,583,645	4.63%
Total General Government	9,545,925	9,112,557	10,186,309	10,544,596	3.52%
Debt Service	(707,403)	(323,181)	(320,511)	(309,231)	-3.52%
Total General Government without Debt Service	8,838,522	8,789,376	9,865,798	10,235,365	3.75%
Business Type					
Parks - Stormwater	123,712	111,094	202,644	122,777	-39.41%
Public Information Office - Stormwater	0	0	70,313	71,750	2.04%
Water	7,510,111	8,635,776	9,431,693	10,328,945	9.51%
Water Resource & Recovery Center	10,301,977	9,728,117	9,769,904	10,106,668	3.45%
Parking Division	5,263,917	5,213,140	5,155,945	4,768,205	-7.52%
Transit	4,166,058	4,022,306	4,096,997	4,414,870	7.76%
Public Works- Solid Waste & Landfill	6,576,793	6,470,554	6,680,140	6,800,185	1.80%
Public Works- Salt Operations	91,779	154,452	172,450	531,188	208.02%
Public Works- Garage Service	2,126,023	2,242,406	2,192,216	2,300,556	4.94%
Public Works- Sewer/Stormwater Maint.	1,013,347	1,090,002	1,016,780	952,998	-6.27%
Engineering - Sewer/Stormwater Improv.	4,999,024	3,118,652	3,619,468	4,298,030	18.75%
Engineering - Service Fund	1,683,777	1,392,720	1,619,636	1,675,236	3.43%
Finance - Meter Reads/Service	160,396	1,801	0	0	—%
Total Business Type	44,016,914	42,181,020	44,028,186	46,371,408	5.32%
Debt Service	(17,243,371)	(14,679,400)	(15,475,430)	(15,817,500)	2.21%
Total Business Type without Debt Service	26,773,543	27,501,620	28,552,756	30,553,908	7.01%
Total Expenditures without Debt	103,629,191	105,248,494	110,390,217	115,613,923	4.73%

**SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM**

State Program / Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Recomm'd Budget	% Change from Adopted FY20
Total Debt Service	27,663,913	22,935,490	23,906,950	24,447,354	2.26%
TOTAL OPERATING EXPENDITURES	131,293,104	128,183,984	134,297,167	140,061,277	4.29%
Capital Improvement Projects (CIP)					
Public Safety	340,525	136,832	545,000	1,086,214	99.31%
Public Works	20,266,892	20,670,472	27,194,447	29,470,077	8.37%
Culture & Recreation	1,056,727	1,934,818	1,700,582	2,077,157	22.14%
Community & Economic Development	6,094,241	4,377,638	5,881,891	6,002,104	2.04%
General Government	998,679	678,133	1,754,392	1,828,772	4.24%
Business Type	13,013,607	6,876,098	20,134,809	19,282,923	-4.23%
TOTAL CIP EXPENDITURES	41,770,671	34,673,991	57,211,121	59,747,247	4.43%
Total Expenditures Before Transfers	173,063,775	162,857,975	191,508,288	199,808,524	4.33%
Interfund Transfers	29,007,967	30,320,431	30,478,335	39,033,466	28.07%
Grand Total Expenditures	202,071,742	193,178,406	221,986,623	238,841,990	7.59%

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

This page intentionally left blank.

CITY OF DUBUQUE
FY 2021
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Recomm'd Budget	% Change from Adopted FY20
PROGRAM EXPENSE *					
EMPLOYEE EXPENSE	60,620,976	60,246,227	63,273,791	65,931,329	4.20%
SUPPLIES & SERVICES	39,417,240	40,560,862	42,500,163	44,199,940	4.00%
CAPITAL OUTLAY	2,727,550	3,413,453	3,667,170	4,466,109	21.79%
SUBTOTAL	102,765,766	104,220,542	109,441,124	114,597,378	4.71%
DEBT SERVICE	27,663,915	22,935,489	23,906,950	24,447,354	2.26%
NON-EXPENSE ACCOUNTS	863,422	1,027,953	949,093	1,016,545	7.11%
TOTAL OPERATING BUDGET	131,293,103	128,183,984	134,297,167	140,061,277	4.29%
CAPITAL IMPROVEMENTS	41,731,051	34,521,137	57,211,121	59,747,247	4.43%
TOTAL BUDGET	173,024,154	162,705,121	191,508,288	199,808,524	4.33%

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

OPERATING EXPENDITURES BY FUND					
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Recomm'd Budget	% Change from Adopted FY20
100 GENERAL FUND	59,653,960	61,218,500	64,382,707	67,116,381	4.25%
205 TRUST & AGENCY FUND	177	229	—	—	—%
210 TIF-METRIX/NORDSTROM	1,697,467	1,057,944	1,081,427	1,114,380	3.05%
215 TIF-N CASCADE HOUSING	11,147	85,385	144,669	—	—%
216 TIF- ENGLISH RIDGE	—	59,313	60,345	73,909	22.48%
217 TIF - SOUTH POINTE	—	—	5,159	17,561	240.40%
218 TIF - RUSTIC POINT	—	—	2,356	2,681	13.79%
225 TIF-TECH PARK SOUTH	267,592	101,204	37,566	38,352	2.09%
231 TIF-LAKE RIDGE	13,913	15,324	16,938	25,844	52.58%
240 TIF-GREATER DOWNTOWN	2,235,865	1,282,500	1,155,376	1,285,308	11.25%
250 ROAD USE TAX FUND	5,419,194	6,488,462	6,569,601	7,069,054	7.60%
260 COMM DEVEL FUND	780,606	799,555	848,122	733,516	-13.51%
264 HUD RESILIENCY FUND	41,300	20,388	1,196	—	—%
266 GUARDIAN ANGEL	1,140	3,689	—	—	—%
269 CIRCLES DONATIONS	3,230	6,561	20,212	8,850	-56.21%
270 RRP LOAN REPAYMENTS	—	—	3,000	3,000	—%
275 LEAD GRANT PROGRAM	446,983	231,040	427,465	472,230	10.47%
280 SECTION 8 HOUSING FD	5,484,314	5,637,577	6,207,194	6,322,436	1.86%
290 CABLE TV FUND	538,942	547,019	629,021	605,100	-3.80%
293 VETERANS MEMORIAL	—	11,775	—	12,018	—%
295 LIBRARY GIFTS TR FD	163,271	132,152	157,580	80,374	-48.99%
297 STYLEDMASTER/CANINE	29,913	5,930	6,000	10,000	66.67%
400 DEBT SERVICE FUND	12,774,038	10,593,529	10,779,398	10,984,416	1.90%
500 ELLA LYONS PEONY TR	—	1,811	2,000	2,000	—%
550 LIBRARY PERMANENT TR	—	—	—	—	—%
600 TRANSIT FUND	3,833,245	3,671,492	3,745,349	4,037,224	7.79%
605 INTERMODAL RAMP FUND	28,025	33,410	18,895	36,959	95.60%
610 SEWAGE UTIL-OPER FD	11,220,944	10,687,308	10,809,241	11,026,927	2.01%
OPERATING EXPENDITURES BY FUND					
620 STORMWATER UTILITY	5,234,524	3,352,866	3,799,555	4,453,546	17.21%
630 PARKING FAC-OPER FD	3,250,377	3,205,591	3,140,820	2,757,162	-12.22%

CITY OF DUBUQUE
FY 2021
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2021 Recomm'd Budget	% Change from Adopted FY20
640 WATER UTIL-OPER FUND	7,701,240	8,670,978	9,451,703	10,349,652	9.50%
670 SOLID WASTE COLLECTION	2,997,422	3,062,679	2,893,588	3,056,009	5.61%
680 SALT OPERATIONS	91,779	154,452	172,450	531,188	208.02%
800 ENGINEERING SERV FD	1,683,777	1,392,720	1,749,466	1,790,468	2.34%
810 GARAGE SERVICE FUND	2,123,511	2,242,406	2,192,216	2,300,556	4.94%
820 GENERAL SERVICE FUND	2,512	—	—	—	—%
830 STORES/PRINTING FUND	(16,677)	2,319	—	—	—%
940 LANDFILL OPER FUND	3,579,372	3,407,876	3,786,552	3,744,176	-1.12%
TOTAL OPERATING BUDGET	131,293,103	128,183,984	134,297,167	140,061,277	4.29%
CAPITAL EXPENDITURES BY FUND					
100 GENERAL FUND	1,911,074	1,015,072	2,233,906	2,229,339	-0.20%
241 TAX INCRE-DOWNTOWN LOAN	68,356	53,464	400,000	70,000	-82.50%
250 ROAD USE TAX FUND	916,625	711,607	431,346	2,028,680	370.31%
252 CUSTOMER FACILITY CHG	280,583	—	—	—	—%
255 SPECIAL ASSESSMENTS	269	—	—	—	—%
260 COMM DEVEL FUND	852,397	672,245	543,130	601,665	10.78%
264 HUD RESILIENCY FUND	5,485,656	8,292,024	10,846,055	10,912,419	0.61%
265 UDAG REPAYMENTS	—	15,250	9,270	9,270	—%
268 HOUSING TRUST FUND	315,100	104,268	211,283	211,283	—%
270 STATE RENTAL REHAB	57,019	70,347	30,000	30,000	—%
275 LEAD PAINT GRANT	739,426	440,897	550,000	800,000	45.45%
290 CABLE TV	—	5,116	3,070	3,070	—%
295 EXPENDABLE LIBRARY GIFTS	7,654	—	—	—	—%
300 STREET CONST FUND	8,706,675	8,402,365	2,870,323	7,666,874	167.11%
340 SALES TAX INCRFEMENT	3,343,215	3,626,704	3,523,143	4,811,008	36.55%
350 SALES TAX CONSTR. FD	1,498,836	1,649,969	1,251,868	1,977,085	57.93%
360 GENERAL CONSTR FUND	1,976,573	2,370,863	6,536,238	9,000,361	37.70%
370 GOLF CONSTRUCTION FD	11,953	15,536	20,000	—	—%
390 AIRPORT CONST FUND	2,585,654	352,801	7,616,680	723,000	-90.51%
600 TRANSIT FUND	3,525,072	51,853	2,738,044	929,284	-66.06%
670 REFUSE COLLECTION FD	357,445	419,208	495,778	884,175	78.34%
700 AMERICA'S RIVER FD	13,579	19,874	—	—	—%
710 SAN-SEWER CONST FD	2,014,241	3,037,871	1,209,601	3,820,597	215.86%
720 STORM SEWER CONST FD	2,345,751	1,241,937	11,333,529	10,110,959	-10.79%
730 PARKING FAC CONST FD	8,840	37,556	480,323	160,875	-66.51%
740 WATER CONST FUND	4,691,510	1,898,031	3,859,994	2,756,073	-28.60%
810 GARAGE SERVICE FUND	14,979	1,783	5,950	8,680	45.88%
940 LANDFILL OPER FUND	2,570	14,496	11,590	2,550	-78.00%
TOTAL CAPITAL BUDGET	41,731,052	34,521,137	57,211,121	59,747,247	4.43%
TOTAL BUDGET (excl' transfers)	173,024,155	162,705,121	191,508,288	199,808,524	4.33%

CITY OF DUBUQUE
FY 2021 RECOMMENDED BUDGET
BY MAJOR CATEGORIES AND DEPARTMENT & CAPITAL BUDGET BY DEPARTMENT

DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	NON-EXP ACCOUNTS	SUBTOTAL OPERATING	DEBT SERVICE	TOTAL BUDGET
Police Department	13,965,539	1,781,479	540,568	—	16,287,586	60,815	16,348,401
Emergency Communications	1,549,216	78,557	2,750	—	1,630,523	15,420	1,645,943
Fire Department	10,447,536	1,039,465	329,950	—	11,816,951	197,214	12,014,165
Emergency Management	—	107,271	—	—	107,271	—	107,271
Human Rights	398,621	92,474	—	—	491,095	—	491,095
Health Services	550,974	345,706	3,200	—	899,880	—	899,880
Multicultural Family Center	279,222	28,151	—	—	307,373	—	307,373
Park Division	2,490,686	1,005,010	339,800	—	3,835,496	184,784	4,020,280
AmeriCorps	400,542	34,730	2,190	—	437,462	—	437,462
Civic Center Division	24,781	930,262	—	—	955,043	43,929	998,972
Grand River Center	—	423,574	90,846	—	514,420	30,506	544,926
Recreation Division	1,919,669	1,206,967	77,650	—	3,204,286	16,484	3,220,770
Library Department	2,617,002	1,119,826	77,720	—	3,814,548	223,463	4,038,011
Water Department	2,506,633	2,621,409	1,339,511	—	6,467,553	3,861,392	10,328,945
Water & Resource Recovery Center	1,469,123	3,272,671	28,380	—	4,770,174	5,336,494	10,106,668
Parking Division	648,664	1,096,800	173,894	—	1,919,358	2,848,847	4,768,205
Airport	1,505,966	2,815,747	176,811	—	4,498,524	316,183	4,814,707
Transit Division	2,619,066	1,400,911	54,206	—	4,074,183	340,687	4,414,870
Public Works	8,271,844	7,856,845	218,401	1,024,500	17,371,590	803,259	18,174,849
Engineering	3,098,790	1,664,443	747,433	—	5,510,666	6,448,888	11,959,554
Building Services	1,085,076	409,620	27,600	(235,529)	1,286,767	109,325	1,396,092
Economic Development	346,615	4,877,228	920	—	5,224,763	3,409,758	8,634,521
Housing & Community Dev	2,620,709	6,202,732	56,298	235,529	9,115,268	—	9,115,268
Planning Services	741,693	129,179	24,816	—	895,688	—	895,688
Personnel	686,406	291,795	350	—	978,551	—	978,551
Budget	—	—	—	—	—	—	—
Public Information Office	533,131	175,932	996	—	710,059	—	710,059
City Council	85,472	63,077	—	—	148,549	—	148,549
City Manager's Office	1,230,694	431,685	1,750	—	1,664,129	—	1,664,129
City Clerk's Office	297,693	101,891	405	—	399,989	—	399,989
Finance	1,673,822	1,531,853	26,874	(7,955)	3,224,594	199,906	3,424,500
Cable TV Division	201,836	76,332	15,650	—	293,818	—	293,818
Legal Services	810,665	214,970	525	—	1,026,160	—	1,026,160
Information Services	853,643	623,387	106,615	—	1,583,645	—	1,583,645
Purchase of Services	—	147,961	—	—	147,961	—	147,961
TOTAL DEPTS/DIVISIONS	65,931,329	44,199,940	4,466,109	1,016,545	115,613,923	24,447,354	140,061,277

This page intentionally left blank.

CITY OF DUBUQUE
FY 2021 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
General	Police Department	13,965,539	1,776,479	535,568	—	—	16,277,586
	Emergency Communications	1,549,216	78,557	2,750	—	—	1,630,523
	Fire Department	10,447,536	1,039,465	329,950	—	—	11,816,951
	Emergency Management	—	107,271	—	—	—	107,271
	Human Rights	398,621	92,474	—	—	—	491,095
	Health Services	550,974	345,706	3,200	—	—	899,880
	Multicultural Family Center	279,222	28,151	—	—	—	307,373
	Parks Division	2,422,570	936,331	339,800	—	—	3,698,701
	AmeriCorps	400,542	34,730	2,190	—	—	437,462
	Civic Center Division	24,781	930,262	—	—	—	955,043
	Grand River Center	—	423,574	90,846	—	—	514,420
	Recreation Division	1,867,329	1,127,808	77,650	—	—	3,072,787
	Library Department	2,576,314	1,080,140	77,720	—	—	3,734,174
	Airport Department	1,505,966	2,815,747	176,811	—	—	4,498,524
	Public Works Department	1,066,397	489,816	39,334	—	(504,986)	1,090,561
	Engineering Department	1,012,665	458,904	99,420	—	—	1,570,989
	Building Services	1,085,076	409,620	27,600	—	(235,529)	1,286,767
	Economic Development	346,615	2,319,193	920	—	—	2,666,728
	Housing & Community Dev	993,101	548,024	20,588	—	235,529	1,797,242
	Planning Services	741,693	129,179	24,816	—	—	895,688
	Human Resources	686,406	291,795	350	—	—	978,551
	Budget	—	—	—	—	—	—
Transit	Public Information Office	309,945	17,082	—	—	—	327,027
	City Council	85,472	63,077	—	—	—	148,549
	City Manager's Office	1,170,684	405,845	1,572	—	—	1,578,101
	City Clerk's Office	297,693	101,891	405	—	—	399,989
	Finance Department	1,673,822	1,523,898	26,874	—	—	3,224,594
	Legal Services	810,665	214,970	525	—	—	1,026,160
	Information Services	853,643	623,387	106,615	—	—	1,583,645
	Purchase of Services	—	100,000	—	—	—	100,000
	Total, General Fund	47,122,487	18,513,376	1,985,504	—	(504,986)	67,116,381
	Transit Division	2,619,066	1,363,952	54,206	—	—	4,037,224
Intermodal Ramp	Total, Transit Fund	2,619,066	1,363,952	54,206	—	—	4,037,224
	Transit Division	—	36,959	—	—	—	36,959
	Total, Transit Fund	—	36,959	—	—	—	36,959

CITY OF DUBUQUE
FY 2021 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Debt Service	Police Department	—	—	—	60,815	—	60,815
	Emergency Communications	—	—	—	15,420	—	15,420
	Fire Department	—	—	—	197,214	—	197,214
	Park Division	—	—	—	184,784	—	184,784
	Civic Center Division	—	—	—	43,929	—	43,929
	Grand River Center	—	—	—	30,506	—	30,506
	Recreation Division	—	—	—	16,484	—	16,484
	Library Department	—	—	—	223,463	—	223,463
	Parking Division	—	—	—	2,013,875	—	2,013,875
	Airport Department	—	—	—	316,183	—	316,183
	Transit Division	—	—	—	340,687	—	340,687
	Public Works Department	—	—	—	132,624	—	132,624
	Engineering Department	—	—	—	3,689,443	—	3,689,443
	Building Services	—	—	—	109,325	—	109,325
	Economic Development	—	—	—	3,409,758	—	3,409,758
	Finance and Budget	—	—	—	199,906	—	199,906
	Total, Debt Service Fund	—	—	—	10,984,416	—	10,984,416
Tax Increment	Library Department	—	—	—	—	—	—
	Parking Division	—	—	—	—	—	—
	Economic Development	—	2,558,035	—	—	—	2,558,035
	Total, Tax Increment Funds	—	2,558,035	—	—	—	2,558,035
Road Use Tax	Public Works Department	2,626,950	3,449,670	31,950	—	258,167	6,366,737
	Engineering Department	—	232,342	469,975	—	—	702,317
	Total, Road Use Tax Fund	2,626,950	3,682,012	501,925	—	258,167	7,069,054
Community Development	Human Rights	—	—	—	—	—	—
	Recreation Division	52,340	79,159	—	—	—	131,499
	Housing & Community Dev	406,898	55,275	5,855	—	—	468,028
	City Manager's Office	60,010	25,840	178	—	—	86,028
	Purchase Of Services	—	47,961	—	—	—	47,961
	Total, Comm. Dev. Fund	519,248	208,235	6,033	—	—	733,516
Circles Donations	Housing & Community Dev	—	8,850	—	—	—	8,850
	Total, Circles Donations	—	8,850	—	—	—	8,850

CITY OF DUBUQUE
FY 2021 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Lead Paint Grant	Housing & Community Dev	387,097	66,083	19,050	—	—	472,230
	Total, Lead Paint Grant	387,097	66,083	19,050	—	—	472,230
State Rental	Economic Development	—	—	—	—	—	—
Rehab	Housing & Community Dev	—	3,000	—	—	—	3,000
	Total, UDAG Repmt. Fund	—	3,000	—	—	—	3,000
Section 8 Housing	Housing & Community Dev	790,131	5,521,500	10,805	—	—	6,322,436
	Total, Section 8 Housing Fund	790,131	5,521,500	10,805	—	—	6,322,436
Veterans Memorial	Parks Division	—	12,018	—	—	—	12,018
	Total, Veterans Memorial Fund	—	12,018	—	—	—	12,018
Stylemaster Trust	Police Department - Canine Unit	—	5,000	5,000	—	—	10,000
	Total Stylemaster Trust	—	5,000	5,000	—	—	10,000
Water Operating	Water Department	2,506,633	2,621,409	1,339,511	3,861,392	—	10,328,945
	Engineering Department - One Calls	20,707	—	—	—	—	20,707
	Total, Water Operating Fund	2,527,340	2,621,409	1,339,511	3,861,392	—	10,349,652
Sewer Operating	Water & Resource Recovery Center	1,469,123	3,272,671	28,380	5,336,494	—	10,106,668
	Public Works Department	420,291	182,158	32,200	—	34,044	668,693
	Engineering Department	105,078	39,070	107,418	—	—	251,566
	Total, Sewer Operating Fund	1,994,492	3,493,899	167,998	5,336,494	34,044	11,026,927
Solid Waste Operating	Public Works Department	1,806,930	1,093,003	69,364	7,276	79,436	3,056,009
	Total, Solid Waste Oper. Fund	1,806,930	1,093,003	69,364	7,276	79,436	3,056,009
Salt Operations	Public Works Department	—	525,514	—	—	5,674	531,188
	Total, Salt Operations	—	525,514	—	—	5,674	531,188

CITY OF DUBUQUE
FY 2021 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Stormwater Operating	Park Division	68,116	54,661	—	—	—	122,777
	Public Works Department	174,282	93,001	—	—	17,022	284,305
	Engineering Department	283,417	932,982	70,620	2,759,445	—	4,046,464
	Total, Stormwater Operating	525,815	1,080,644	70,620	2,759,445	17,022	4,453,546
Landfill							
DMASWA	Public Works Department	1,128,420	1,855,621	14,503	663,359	82,273	3,744,176
	Total, Landfill Operating Fund	1,128,420	1,855,621	14,503	663,359	82,273	3,744,176
Parking Operating	Parking Division	648,664	1,096,800	173,894	834,972	—	2,754,330
	Engineering Department	2,792	40	—	—	—	2,832
	Total, Parking Operating Fund	651,456	1,096,840	173,894	834,972	—	2,757,162
Cable TV	Public Information Office	177,376	132,910	996	—	—	311,282
	Cable TV Division	201,836	76,332	15,650	—	—	293,818
	Total, Cable TV Fund	379,212	209,242	16,646	—	—	605,100
Expendable							
Library Gifts	Library Department	40,688	39,686	—	—	—	80,374
	Total, Expendable Library Gifts	40,688	39,686	—	—	—	80,374
Permanent	Library Gift Trust	—	—	—	—	—	—
	Park Division-Lyons Peony Trust	—	2,000	—	—	—	2,000
	Total, Permanent Funds	—	2,000	—	—	—	2,000
Internal							
Service Funds	Engineering Department	1,674,131	1,105	—	—	—	1,675,236
	Public Information Office	45,810	25,940	—	—	—	71,750
	Housing	43,482	—	—	—	—	43,482
	Public Works Department	1,048,574	168,062	31,050	—	1,052,870	2,300,556
	Total, Service Fund	2,811,997	195,107	31,050	—	1,052,870	4,091,024
TOTAL OPERATING BUDGET (excl' transfers)		65,931,329	44,191,985	4,466,109	24,447,354	1,024,500	140,061,277

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2021 RECOMMENDED BUDGET

FUND	BEG.	PLUS	PLUS	PLUS	LESS
	BALANCE	INCOME NOT TAXES	TRANSFERS IN	PROPERTY TAX	ENDING BALANCE
GENERAL					
General	\$ 14,011,799	\$ 39,936,567	\$ 11,663,039	\$ 20,892,780	\$ 12,954,035
Tort Liability		\$ 13,499		\$ 363,759	\$ 2,251
SUBTOTAL, General Funds	\$ 14,014,050	\$ 39,950,066	\$ 11,663,039	\$ 21,256,539	\$ 12,956,286
SPECIAL REVENUE					
Road Use Tax Fund	\$ 1,730,127	\$ 7,450,173			\$ 22,483
Tax Increment & Reserve	\$ 5,238,662	\$ 12,833,510	\$ 70,000		\$ 1,973,441
Trust & Agency	\$ —	\$ 156,977		\$ 3,679,049	\$ —
Special Assessments	\$ —	\$ 360,000			\$ —
UDAG Repayments	\$ 42,351	\$ 9,270			\$ 42,351
Community Development	\$ 116,577	\$ 1,335,181			\$ 116,577
Customer Facility Charge	\$ 122,293	\$ 62,960			\$ 30,253
HUD Resiliency	\$ —	\$ 10,912,419			\$ —
Circles Donations	\$ 49,109	\$ 850			\$ 41,109
Lead Grant Program	\$ —	\$ 1,272,230			\$ —
Housing Trust Fund	\$ —	\$ 161,283	\$ 50,000		\$ —
RRP Repayments	\$ 56,070	\$ 49,000			\$ 72,070
Section 8	\$ 596,829	\$ 5,977,587	\$ 344,849		\$ 596,829
Cable TV and Equipment Fund	\$ 417,914	\$ 577,657			\$ 387,401
Veteran's Memorial Fund	\$ 16,807	\$ 12,018			\$ 16,807
Expendable Police Gifts	\$ 89	\$ 10,000			\$ 89
Expendable Library Gifts Trust	\$ 1,106,575				\$ 1,026,201
SUBTOTAL, Special Revenue	\$ 9,493,406	\$ 41,181,115	\$ 464,849	\$ 3,679,049	\$ 4,325,614
G.O. DEBT SERVICE					
SUBTOTAL, G.O. Debt	\$ 4,793	\$ 311,958	\$ 10,395,784	\$ 276,674	\$ 4,793
PERMANENT					
Library Gifts Trust	\$ 19,229				\$ 19,229
E.B.Lyons Peony Trust	\$ 71,447	\$ 5,009			\$ 74,456
SUBTOTAL, Trust Funds	\$ 90,677	\$ 5,009	\$ —	\$ —	\$ 93,686
CAPITAL PROJECT					
Street Construction	\$ 846,805	\$ 7,105,013			\$ —
Sales Tax Increment	\$ 8,937,079	\$ 5,548,704			\$ 7,112,894
Sales Tax Construction	\$ 423,912	\$ 1,988,758	\$ 707,341		\$ 156,866
Passenger Facility Charge	\$ 34,406	\$ 167,000			\$ 72
Airport Construction	\$ 259,684	\$ 432,930	\$ 290,070		\$ 259,684
Golf Construction	\$ 50,702				\$ 50,702
Dog Track/Riverboat Depreciation	\$ 98,955				\$ 98,955
GO Bond Fund	\$ —	\$ 3,673,863			\$ —
General Construction Fund		\$ 658,000	\$ 8,342,361		\$ 280,000
SUBTOTAL, Construction Funds	\$ 10,931,543	\$ 19,574,268	\$ 9,339,772	\$ —	\$ 7,959,173

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2021 RECOMMENDED BUDGET

FUND	LESS TRANSFERS OUT	REQUIREMENTS		
		TOTAL BUDGET	OPERATING BUDGET	CAPITAL BUDGET
GENERAL				
General	\$ 4,204,430	\$ 69,345,720	\$ 67,116,381	\$ 2,229,339
Tort Liability	\$ 377,258	\$ —	\$ —	\$ —
SUBTOTAL, General Funds	* \$ 4,581,688	\$ 69,345,720	\$ 67,116,381	\$ 2,229,339
SPECIAL REVENUE				
Road Use Tax Fund	\$ 60,083	\$ 9,097,734	\$ 7,069,054	\$ 2,028,680
Tax Increment & Reserve	\$ 13,540,696	\$ 2,628,035	\$ 2,558,035	\$ 70,000
Trust & Agency	\$ 3,836,026	\$ —	\$ —	\$ —
Special Assessments	\$ 360,000	\$ —	\$ —	\$ —
UDAG Repayments	\$ —	\$ 9,270	\$ —	\$ 9,270
Community Development	\$ —	\$ 1,335,181	\$ 733,516	\$ 601,665
Customer Facility Charge	\$ 155,000	\$ —	\$ —	\$ —
HUD Resiliency	\$ —	\$ 10,912,419	\$ —	\$ 10,912,419
Circles Donations	\$ —	\$ 8,850	\$ 8,850	\$ —
Lead Grant Program	\$ —	\$ 1,272,230	\$ 472,230	\$ 800,000
Housing Trust Fund	\$ —	\$ 211,283	\$ —	\$ 211,283
RRP Repayments	\$ —	\$ 33,000	\$ 3,000	\$ 30,000
Section 8	\$ —	\$ 6,322,436	\$ 6,322,436	\$ —
Cable TV and Equipment Fund	\$ —	\$ 608,170	\$ 605,100	\$ 3,070
Veteran's Memorial Fund	\$ —	\$ 12,018	\$ 12,018	\$ —
Expendable Police Gifts	\$ —	\$ 10,000	\$ 10,000	\$ —
Expendable Library Gifts Trust	\$ —	\$ 80,374	\$ 80,374	\$ —
SUBTOTAL, Special Revenue	\$ 17,951,805	\$ 32,541,000	\$ 17,874,613	\$ 14,666,387
G.O. DEBT SERVICE				
SUBTOTAL, G.O. Debt	\$ —	\$ 10,984,416	\$ 10,984,416	\$ —
PERMANENT				
Library Gifts Trust	\$ —	\$ —	\$ —	\$ —
E.B.Lyons Peony Trust	\$ —	\$ 2,000	\$ 2,000	\$ —
SUBTOTAL, Trust Funds	\$ —	\$ 2,000	\$ 2,000	\$ —
CAPITAL PROJECT				
Street Construction	\$ 284,944	\$ 7,666,874	\$ —	\$ 7,666,874
Sales Tax Increment	\$ 2,561,881	\$ 4,811,008	\$ —	\$ 4,811,008
Sales Tax Construction	\$ 986,060	\$ 1,977,085	\$ —	\$ 1,977,085
Passenger Facility Charge	\$ 201,334	\$ —	\$ —	\$ —
Airport Construction	\$ —	\$ 723,000	\$ —	\$ 723,000
Golf Construction	\$ —	\$ —	\$ —	\$ —
Dog Track/Riverboat Depreciation	\$ —	\$ —	\$ —	\$ —
GO Bond Fund	\$ 3,673,863	\$ —	\$ —	\$ —
General Construction Fund	\$ —	\$ 9,000,361	\$ —	\$ 9,000,361
SUBTOTAL, Construction Funds	\$ 7,708,082	\$ 24,178,328	\$ —	\$ 24,178,328

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FISCAL YEAR 2019 ADOPTED BUDGET

FUND	BEG. BALANCE	PLUS		TRANSFERS IN	PROPERTY TAX	LESS ENDING BALANCE
		INCOME	NOT TAXES			
UTILITY/ENTERPRISE						
Transit	\$ 1,073,923	\$ 2,193,670	\$ 1,028,472	\$ 1,739,786	\$ 1,069,343	
Intermodal Ramp	\$ 9,518	\$ 36,438			\$ 8,997	
Sewer Operating	\$ 811,403	\$ 13,809,029			\$ 1,011,230	
San. Sewer Construction	\$ 34,407	\$ 2,786,190	\$ 1,000,000		\$ —	
Stormwater Operating	\$ 2,861,275	\$ 5,481,003	\$ 447,090		\$ 2,847,172	
Stormwater Construction	\$ 5,892,851	\$ 8,725,090	\$ 880,000		\$ 5,386,982	
Parking Operating	\$ 156,564	\$ 3,047,383	\$ 280,000		\$ 475,127	
Parking Construction	\$ —	\$ 81,305	\$ 79,570		\$ —	
Water Operating	\$ 1,171,490	\$ 11,333,793			\$ 1,038,437	
Water Construction	\$ 2,352,152	\$ 982,470	\$ 1,715,104		\$ 2,293,653	
Solid Waste	\$ 577,074	\$ 4,800,653			\$ 246,061	
Salt Operations	\$ 24,237	\$ 560,925			\$ 53,974	
Landfill	\$ 10,292,755	\$ 4,167,572			\$ 10,292,755	
T&A-Self Insurance Reserves	\$ 7,132,788				\$ 7,132,788	
Service Fund Charges	\$ 297,009	\$ 4,099,704			\$ 297,009	
SUBTOTAL, Utility Enterprise Fund	\$ 32,687,447	\$ 62,105,225	\$ 5,430,236	\$ 1,739,786	\$ 32,153,529	
TOTAL ALL FUNDS	\$ 67,221,914	\$ 163,127,641	\$ 37,293,680	\$ 26,952,048	\$ 57,493,079	

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY21 ADOPTED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS		CAPITAL BUDGET
			OPERATING BUDGET		
UTILITY/ENTERPRISE					
Transit	\$ 4,966,508	\$ 4,037,224	\$ 929,284		
Intermodal Ramp	\$ 36,959	\$ 36,959			
Sewer Operating	\$ 2,582,275	\$ 11,026,927	\$ 11,026,927		
San. Sewer Construction	\$ 3,820,597	\$ —	\$ 3,820,597		
Stormwater Operating	\$ 1,488,650	\$ 4,453,546	\$ 4,453,546		
Stormwater Construction	\$ 10,110,959	\$ —	\$ 10,110,959		
Parking Operating	\$ 251,658	\$ 2,757,162	\$ 2,757,162		
Parking Construction	\$ 160,875	\$ —	\$ 160,875		
Water Operating	\$ 1,117,194	\$ 10,349,652	\$ 10,349,652		
Water Construction	\$ 2,756,073	\$ —	\$ 2,756,073		
Refuse	\$ 1,191,482	\$ 3,940,184	\$ 3,056,009	\$ 884,175	
Salt Operations	\$ 531,188	\$ 531,188			
Landfill	\$ 420,846	\$ 3,746,726	\$ 3,744,176	\$ 2,550	
T&A-Self Insurance Reserves	\$ —	\$ —			
Service Fund Charges	\$ 4,099,704	\$ 4,091,024	\$ 8,680		
SUBTOTAL, Utility Enterprise Fund	\$ 7,052,105	\$ 62,757,060	\$ 44,083,867	\$ 18,673,193	
TOTAL ALL FUNDS	\$ 37,293,680	\$ 199,808,524	\$ 140,061,277	\$ 59,747,247	

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	\$ 14,011,799	\$ 72,492,386	\$ 73,550,150	\$ 12,954,035	(7.55)%	\$ (1,057,764)
Tort Liability	\$ 2,251	\$ 377,258	\$ 377,258	\$ 2,251	— %	\$ —
Trust and Agency	\$ —	\$ 3,836,026	\$ 3,836,026	\$ —	— %	\$ —
Tax Increment & Reserve (2)	\$ 5,238,662	\$ 12,903,510	\$ 16,168,731	\$ 1,973,441	(62.33)%	\$ (3,265,221)
Sales Tax Increment (1)	\$ 8,937,079	\$ 5,548,704	\$ 7,372,889	\$ 7,112,894	(20.41)%	\$ (1,824,185)
Road Use Tax Fund (1)	\$ 1,730,127	\$ 7,450,173	\$ 9,157,817	\$ 22,483	(98.70)%	\$ (1,707,644)
Special Assessment	\$ —	\$ 360,000	\$ 360,000	\$ —	— %	\$ —
Community Development (1)	\$ 116,577	\$ 1,335,181	\$ 1,335,181	\$ 116,577	— %	\$ —
UDAG Repayments (3)	\$ 42,351	\$ 9,270	\$ 9,270	\$ 42,351	— %	\$ —
State Rental Rehab	\$ 56,070	\$ 49,000	\$ 33,000	\$ 72,070	29 %	\$ 16,000
HUD Resiliency	\$ —	\$ 10,912,419	\$ 10,912,419	\$ —	— %	\$ —
Housing Trust Fund	\$ —	\$ 211,283	\$ 211,283	\$ —	— %	\$ —
Circles Private Donations	\$ 49,109	\$ 850	\$ 8,850	\$ 41,109	(16.29)%	\$ (8,000)
Section 8 Housing (4)	\$ 596,829	\$ 6,322,436	\$ 6,322,436	\$ 596,829	— %	\$ —
Lead Grant Program	\$ —	\$ 1,272,230	\$ 1,272,230	\$ —	— %	\$ —
Cable TV & Equipment Fund (5)	\$ 417,914	\$ 577,657	\$ 608,170	\$ 387,401	(7.30)%	\$ (30,513)
Veteran's Memorial Fund (15)	\$ 16,807	\$ 12,018	\$ 12,018	\$ 16,807	— %	\$ —
Expendable Police Gift Trusts (14)	\$ 89	\$ 10,000	\$ 10,000	\$ 89	— %	\$ —
Expendable Library Gift Trusts (6)	\$ 1,106,575	\$ —	\$ 80,374	\$ 1,026,201	(7.26)%	\$ (80,374)
G.O. Debt Service	\$ 4,793	\$ 10,984,416	\$ 10,984,416	\$ 4,793	— %	\$ —
Street Construction (1)	\$ 846,805	\$ 7,105,013	\$ 7,951,818	\$ —	(100.00)%	\$ (846,805)
Sales Tax Construction (1)	\$ 423,912	\$ 2,696,099	\$ 2,963,145	\$ 156,866	(63.00)%	\$ (267,046)
GO Bond Fund	\$ —	\$ 3,673,863	\$ 3,673,863	\$ —	— %	\$ —
General Construction (1)	\$ 280,000	\$ 9,000,361	\$ 9,000,361	\$ 280,000	— %	\$ —
Golf Construction (1)	\$ 50,702	\$ —	\$ —	\$ 50,702	— %	\$ —
Airport Construction	\$ 259,684	\$ 723,000	\$ 723,000	\$ 259,684	— %	\$ —
Passenger Facility (12)	\$ 34,406	\$ 167,000	\$ 201,334	\$ 72	(99.79)%	\$ (34,334)
Customer Facility (13)	\$ 122,293	\$ 62,960	\$ 155,000	\$ 30,253	(75.26)%	\$ (92,040)
Lyons Peony Trust	\$ 71,447	\$ 5,009	\$ 2,000	\$ 74,456	4.21 %	\$ 3,009
Library Gift Trusts	\$ 19,229	\$ —	\$ —	\$ 19,229	— %	\$ —
Transit	\$ 1,073,923	\$ 4,961,928	\$ 4,966,508	\$ 1,069,343	(0.43)%	\$ (4,580)
Intermodal	\$ 9,518	\$ 36,438	\$ 36,959	\$ 8,997	(5.47)%	\$ (521)
Sewage Facility Operation (7)	\$ 811,403	\$ 13,809,029	\$ 13,609,202	\$ 1,011,230	24.63 %	\$ 199,827
Stormwater Operating (8)	\$ 2,861,275	\$ 5,928,093	\$ 5,942,196	\$ 2,847,172	(0.49)%	\$ (14,103)
Parking Operation (7)	\$ 156,564	\$ 3,327,383	\$ 3,008,820	\$ 475,127	203.47 %	\$ 318,563
Water Utility Operation (1)	\$ 1,171,490	\$ 11,333,793	\$ 11,466,846	\$ 1,038,437	(11.36)%	\$ (133,053)
Refuse Collection (9)	\$ 577,074	\$ 4,800,653	\$ 5,131,666	\$ 246,061	(57.36)%	\$ (331,013)
Salt Operations (11)	\$ 24,237	\$ 560,925	\$ 531,188	\$ 53,974	122.69 %	\$ 29,737
Sanitary Sewer Construction (1)	\$ 34,407	\$ 3,786,190	\$ 3,820,597	\$ —	(100.00)%	\$ (34,407)
Stormwater Construction (1)	\$ 5,892,851	\$ 9,605,090	\$ 10,110,959	\$ 5,386,982	(8.58)%	\$ (505,869)
Parking Facility Construction (1)	\$ —	\$ 160,875	\$ 160,875	\$ —	— %	\$ —
Water Construction (1)	\$ 2,352,152	\$ 2,697,574	\$ 2,756,073	\$ 2,293,653	(2.49)%	\$ (58,499)

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
Service Fund Charges (10)	\$ 297,009	\$ 4,099,704	\$ 4,099,704	\$ 297,009	— %	\$ —
T&A Self Insurance Reserves	\$ 7,132,788	\$ —	\$ —	\$ 7,132,788	— %	\$ —
General Obligation Bond Fund	\$ —	\$ —	\$ —	\$ —	— %	\$ —
Dog Track Bond Depreciation	\$ 98,955	\$ —	\$ —	\$ 98,955	— %	\$ —
Landfill (1)	\$ 10,292,755	\$ 4,167,572	\$ 4,167,572	\$ 10,292,755	— %	\$ —
Total	\$ 67,221,914	\$227,373,369	\$ 237,102,204	\$ 57,493,079	(14.47)%	\$ (9,728,835)

1. Use of fund balance will be used to pay for projects in the City's five-year Capital Improvement Program.
2. Tax Increment & Reserve Fund use of fund balance will be used to pay for projects in the City's five-year Capital Improvement Program and to repay internal loans for developing the City's industrial parks / technology parks.
3. UDAG Repayments Fund use of fund balance will be used for Economic Development initiatives.
4. Section 8 Fund use of balance is reserved for housing assistance payments.
5. Cable TV & Equipment Fund use of fund balance will be used for future capital projects.
6. Expendable Library Gift Trusts Fund use of fund balance will be used for programs and speakers at the Library.
7. Increase in fund balance is required to maintain the operating reserve requirement of 10% of operating expenditures.
8. Stormwater Operation Fund use of fund balance represents spending down cash balance due to debt being issued for the Bee Branch project at a much slower time line which reduced debt service costs and increased fund balance.
9. Refuse Collection Fund use of fund balance will be used for future capital projects.
10. Service Fund Charges addition to fund balance will be used to purchase equipment in future years.
11. Salt Operations Fund addition to fund balance will be used to fund future capital purchases.
12. Passenger Facility Charge Fund balance will be used to pay for debt issued for the new Airport terminal project.
13. Customer Facility Charge Fund balance will be used to pay for parking lot improvements at the Airport.
14. Expendable Police Gift Trusts Fund use of fund balance will be used for maintenance of 1948 Stylemaster and canine expenses.
15. Veteran's Memorial Fund balance will be used for maintenance of the Veteran's Memorial.

DISTRIBUTION OF COMMUNITY DEVELOPMENT FUNDS

This page intentionally left blank.



PROPOSED FY 21 ANNUAL PLAN

FOR USE OF PROGRAM YEAR 2020

COMMUNITY DEVELOPMENT BLOCK GRANT

(CDBG) FUNDS

**For Inclusion in the Fiscal Year 2021 City Budget.
This document is subject to revision.**

Exhibit A

PREPARED BY THE CITY OF DUBUQUE HOUSING & COMMUNITY DEVELOPMENT
DEPARTMENT

2

**CITY OF DUBUQUE, IOWA
FY 2021 ANNUAL ACTION PLAN
FOR THE USE OF PROGRAM YEAR 2019
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**

The City of Dubuque distinguishes between four different but complementary areas of program development in its overall CDBG program: Housing Development, Economic Development, Neighborhood and Community Development and Planning & Administration. The following description of activities summarizes the projects to be completed in the FY 2021 Annual Action Plan with the use of CDBG funds; the adopted City Budget and recommended amended City Budget are shown in Exhibit A.:

<u>RESOURCES</u>	
CDBG Entitlement 2021	\$1,080,989
Program Income	\$254,192
Program income projects are based on forecast for loan repayments based on the loan portfolio and program income generated from CDBG funded programs.	
<u>TOTAL RESOURCES</u>	<u>\$1,335,181</u>
<u>PLANNING AND ADMINISTRATION</u>	
	\$242,504
CDBG regulations limit expenditure on planning and administrative funds to 20% of the current year program income plus the current entitlement. The proposed resources for administration support the plan's current requirements.	
Housing & Community Development Administration	\$70,143
On-going staff support for general management, oversight, and coordination of the Community Development Block Grant housing programs.	
Neighborhood Development Administration	\$63,818
The Neighborhood Development Specialist coordinates the City's neighborhood Development programs and provides technical assistance to organizations and residents to improve Dubuque's neighborhoods.	
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)
Planning, Monitoring, & Budgeting	\$108,543
Staff support for general management. Oversight and coordination of the Community Development Block Grant program; assures compliance with federal regulations and reporting requirements.	
Priority:	High
Objective/Outcome:	Suitable Living Environment/ Sustainability (SL3)

HOUSING DEVELOPMENT PROGRAMS	\$659,135
First Time Home Buyer Program	\$50,000
Provides for loans to assist low and moderate-income families to purchase their first homes. These funds are used to cover the "entry costs" of homeownership – down payments and closing costs.	
National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	10 Households
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)
Homeowner Rehabilitation	\$125,000
1) Residential Rehabilitation Loan Program	
An on-going program to provide low-interest loans to qualified low and moderate-income homeowners for the rehabilitation of substandard housing units.	
2) Home Repair Program	
Zero % loans to improve conditions of property for income-eligible homeowners	
3) Accessibility	
Zero % and forgivable loans to remove architectural barriers and increase access for people with physical disabilities.	
National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	10 Housing Units
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)
Lead Hazard Reduction (Lead & Healthy Homes Grant Match)	\$104,166
Provides activities in support of efforts to reduce lead paint hazards in housing, including assessment and lead paint reduction or abatement, with forgivable loans to low/Moderate-Income residents.	
National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	10 Housing units
Priority:	High
Objective/Outcome:	Decent Housing/Sustainability (DH3)
Purchase/Rehab/Resale	\$45,000
Provides funding to address the redevelopment of sub-standard and vacant/abandoned city-owned properties. Properties acquired, rehabbed, and sold to low and Moderate-Income homebuyers or to property owners maintaining affordable rents.	
National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	1 Housing Unit
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)
Housing Rehabilitation Services and Staff	\$284,969
On-going staff support, including program management, technical assistance, loan packaging and inspection, for the City's rehabilitation loan program.	
Priority:	High
Objective/Outcome:	Decent Housing/Accessibility (DH1)
Rental Dwelling Rehabilitation Programs	\$50,000
1) Rental Rehabilitation Loan Program	
An on-going program to provide loans to qualified housing providers serving low and moderate-income residents for the rehabilitation of substandard housing units.	
2) Emergency Code Enforcement Loan Program	

Provides loans to correct code deficiencies and emergency or health and safety corrections for rental properties. The program prevents the displacement of economically disadvantaged tenants resulting from code enforcement actions.

3) Accessibility Rehab

Provides forgivable loans to disabled tenants to make rental units accessible to the physically disabled

National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	6 Housing Units
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)

PUBLIC FACILITIES **\$181,769**

Comiskey Park

New playground equipment at Comiskey Park based on community input.

National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	Park Design/Community Input
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Avon Park

Replace play unit and add accessible surfacing at Avon Park.

National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	Park Design/Community Input
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

NEIGHBORHOOD and COMMUNITY DEVELOPMENT PROGRAMS **\$251,773**

Public Services activities are restricted to 15% of the previous year program income and the current year entitlement. Public Service activities in this plan represent 15% of the proposed expenditures.

Neighborhood Recreation Programs **\$131,499**

1) Recreation Programs:

Targeted and enhanced recreation offered in the City's older low-and moderate-income neighborhoods to meet the needs of at-risk youth, promote self-esteem, and build community. Activities include expanded after-school programs, open gym, basketball league, music lessons, playtime for tots, scholarships, swim passes, summer day camp and other recreational programs.

2) Neighborhood Recreation Program Grants:

Provide funding to organizations delivering recreational and educational services aligned with the neighborhood and recreation development goals of the Leisure Services Department.

National Objective:	Low and Moderate-Income Benefit
Location:	City wide
Proposed Accomplishments:	5,730 persons
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Four Mounds HEART Program **\$10,000**

Youth education program where youth experience hands-on learning while promoting neighborhood revitalization and earning high school diploma.

National Objective:	Low and Moderate-Income Benefit
Location:	Citywide

Proposed Accomplishments:	12 People
Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Neighborhood Support Grants **\$14,500**

This grant program provides resources for organized neighborhoods in low/mod income areas to encourage self-initiated revitalization efforts including physical improvements, clean-ups, communication efforts or other special projects.

National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	2,000 People
Priority:	High
Objective/Outcome:	Suitable Living Environment/Sustainability (SL3)

Neighborhood Related Infrastructure Improvements **\$45,730**

National Objective:	Low and Moderate-Income Benefit
Priority:	High
Objective/Outcome:	Suitable Living Environment/Sustainability (SL3)

1) Bus Stop Improvements **\$20,730**

ADA Accessible bus stop improvements including push lighting, cement pads, and benches.

Location:	Low/Mod Residential Areas
Proposed Accomplishments:	3 Bus Stops

2) Multicultural Family Center Sidewalk Program **\$25,000**

Grant program to income eligible homeowners, on a case-by-case basis, to pay a maximum of 75% of the cost to repair public sidewalks in front of their home. Grant amount varies based on percentage of area median income.

Location:	City Wide
Proposed Accomplishments:	1 Sidewalk

Purchase of Services: Grant Competition **\$37,961**

Competitive grant program providing funding for organizations providing human service needs in the community. Services must be consistent with needs identified in the Consolidated Plan and the City's adopted goals and priorities.

National Objective:	Low and Moderate-Income Benefit
Location:	City Wide
Proposed Accomplishments:	1,200 People
Priority:	High

Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)
---------------------------	-------------------------------------------------

Zoning Inspection/Enforcement **\$7,710**

This project provides funding for inspection/enforcement staff services to low/mod income areas for zoning ordinance infractions and to provide support for neighborhood clean-up efforts.

National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	45 Housing Units
Objective/Outcome:	Decent Housing/Sustainability (DH3)

Vacant/Abandoned Building Inspection **\$4,373**

This project provides funding for part-time inspection staff to ensure sustained code compliance in vacant and abandoned buildings in low/mod income areas.

National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	25 Units
Objective/Outcome:	Decent Housing/Sustainability (DH3)

Grand Total: CDBG Funding Proposed for FY 2020 **\$1,335,181**

COMMUNITY DEVELOPMENT BLOCK GRANT - FY 2021 ANNUAL ACTION PLAN: CAPS

20 % ADMINISTRATIVE CAP		15 % PUBLIC SERVICE CAP	
FY 21 CDBG Allocation	1,080,989	1,080,989	FY 21 CDBG Allocation
Current Year Program Income	254,192	261,576	Previous Year Program Income
Total Available	1,335,181	1,342,565	Total Available
Cap %	20%	15%	Public Service Cap %
Maximum allowed	267,036	201,385	Maximum allowed

	ADMIN FY21 AP	PUB SERVICE FY21 AP	UNCAPPED FY21 AP
First Time Homebuyer Program			50,000
Comiskey Park Development			87,700
Avon Park Development			94,069
Homeowner Rehab (Small & Large)			125,000
Housing Rehabilitation Services and Staff			284,969
Lead Hazard Reduction			104,166
Purchase/Rehab/Resale			45,000
Rental Unit Rehabilitation			50,000
Bus Stop Improvements			20,730
Neighborhood Infrastructure Improvements			25,000
Zoning Inspection/Enforcement			7,710
Vacant/Abandoned Building Inspection			4,373
Neighborhood Recreation Program		131,499	
Neighborhood Support Grants		14,500	
Four Mounds HEART		10,000	
Purchase of Services		37,961	
Neighborhood Development Services and Staff	63,818		
Housing Administration	70,143		
CDBG Admin. Services and Staff	108,543		
TOTALS	242,504	193,960	898,717
Subtract Previous Year Unspent Public Service Obligations			
TOTAL PROPOSED FOR PUBLIC SERVICE		193,960	
OVER (UNDER) Maximum Cap	(24,532)		(7,425)

This page intentionally left blank.

DEBT MANAGEMENT

This page intentionally left blank.

DEBT SERVICE FUND

The Debt Service Fund is a legally required fund. The fund administers the payments for all of the City's general obligation debt. Revenue bonds, other than those from tax increment revenues, are administered in the enterprise fund that is securing the debt.

For the majority of projects funded through general obligation debt, the City usually issues twenty-year general obligation bonds. In Fiscal Year 2021, there is anticipated to be an additional \$3,899,761 in general obligation debt issued that would apply against the statutory debt limit and \$10,671,724 in principal retired will be applied against the statutory debt limit.

In fiscal year 2021, debt service expense related to general obligation bonds that counts against the statutory debt limit will decrease 3.17% under fiscal year 2020 in the debt service fund. New general obligation bond debt which counts against the statutory debt limit planned to be issued (non-enterprise fund) in fiscal year 2021 is as follows:

Project	Amount of Debt Issue	FY 2021 Debt Service
Chavenelle Road Rehabilitation	1,295,000	—
River Dock Expansion	406,000	—
Jackson Park Amenities	250,000	—
E 12th and Elm Parking Lot	589,000	—
General Ledger Software	250,000	—
Fire Ladder and Pumper Replacement	288,417	—
Replace HVAC Fire Headquarters	168,924	—
City-Wide Tipper Carts	280,000	—
Transit Vehicle Replacement	372,420	—
GRANDTOTAL	3,899,761	—

The new debt issued in fiscal year 2021 will be issued in June, which delays debt service until fiscal year 2022.

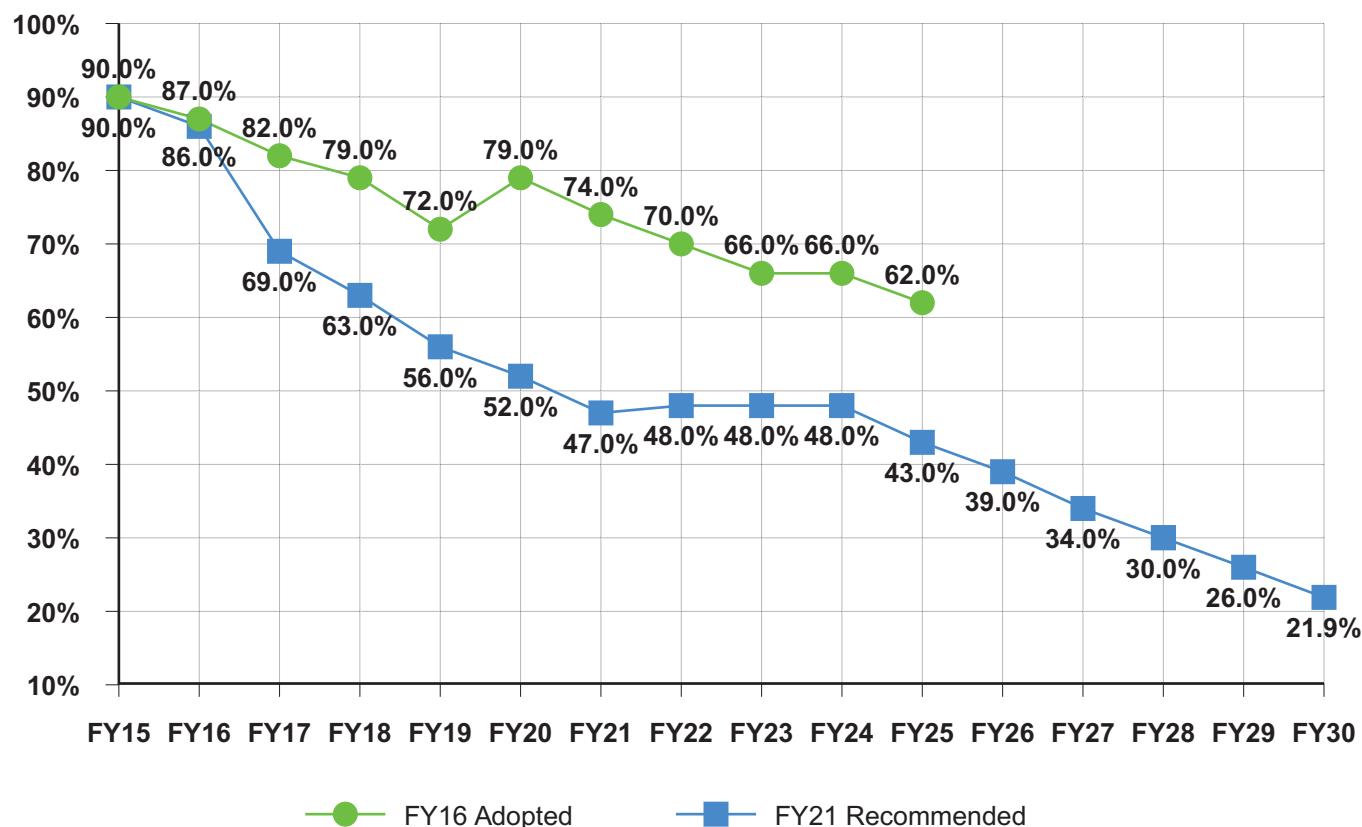
The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will increase by \$0.01 to \$0.09 in fiscal year 2021. The debt service property tax levy represents the repayment of bonds related to the Fire Department pumper truck replacement and the franchise fee litigation judgment bond.

Funding sources other than property taxes are also used to repay general obligation debt. The City's general obligation debt is also funded by other revenues including water, sewer and tax increment financing. One percent of the City's general obligation debt service is funded from the debt service property tax levy. Other revenues being used to repay debt service are shown as transfers in.

Statutory Debt Limit

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%

**STATUTORY DEBT CAPACITY
FISCAL YEAR 2020 RECOMMENDED BUDGET**

The Iowa Constitution (Article XI, Section 3) stipulates that the debt of a community may not exceed five percent of the **Actual Assessed Value** of Taxable Property (debt levy) within the city or town.

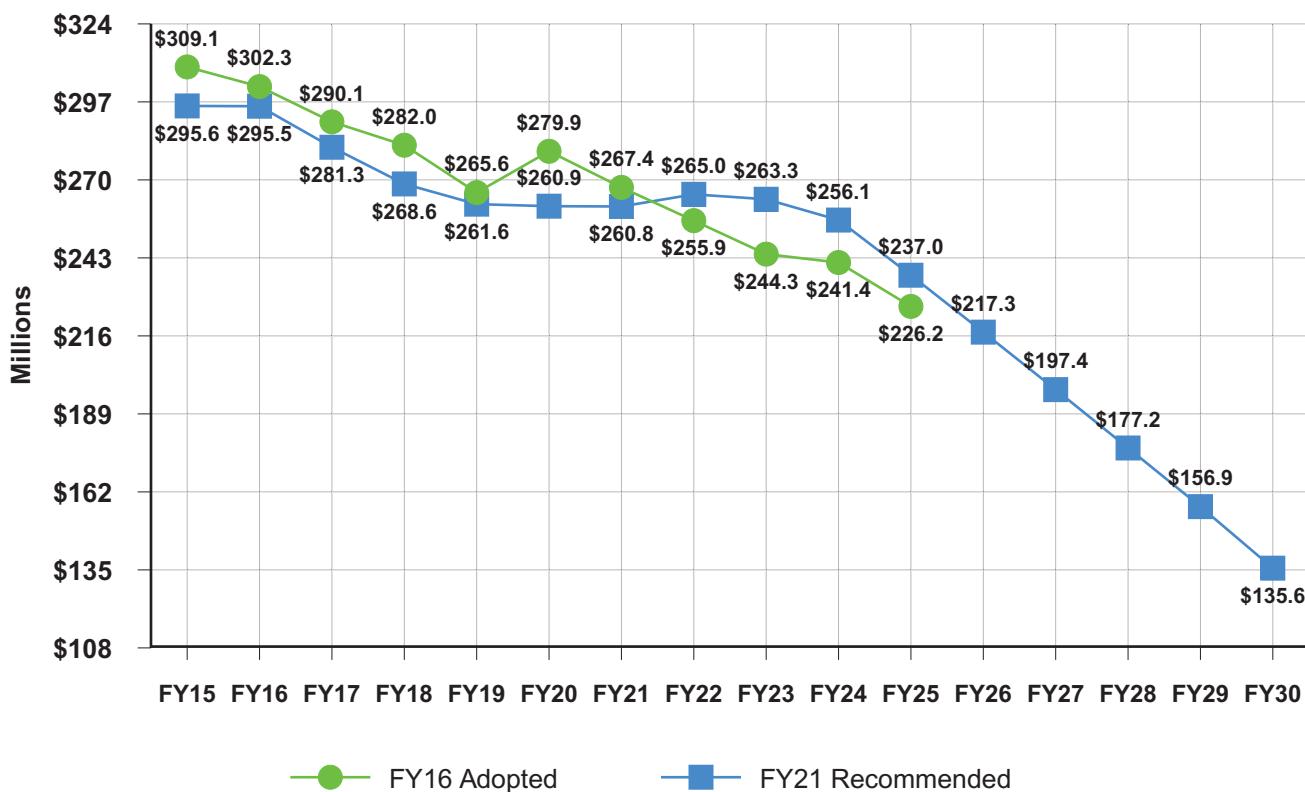
General Obligations, TIF debt (bonds, notes and rebates), and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit.

January 1, 2019	FY 2021
ASSESSED VALUE OF REAL PROPERTY	\$4,409,442,803
Less Veterans' Exemption	<u>(4,307,752)</u>
Subtotal	4,405,135,051
UTILITIES ASSESSED VALUE	380,829,906
TOTAL ASSESSED VALUE OF TAXABLE PROPERTY	4,785,964,957
June 30, 2021	
STATUTORY DEBT (5% OF TOTAL ASSESSED VALUE)	\$239,298,248
Less Outstanding G.O. Debt, TIF Debt & Lease Obligations paid from General Fund	<u>\$111,687,827.03</u>
STATUTORY DEBT CAPACITY	<u><u>\$127,610,420.97</u></u>
PERCENT OF LEGAL DEBT MARGIN UTILIZED	46.67%

This page left intentionally blank.

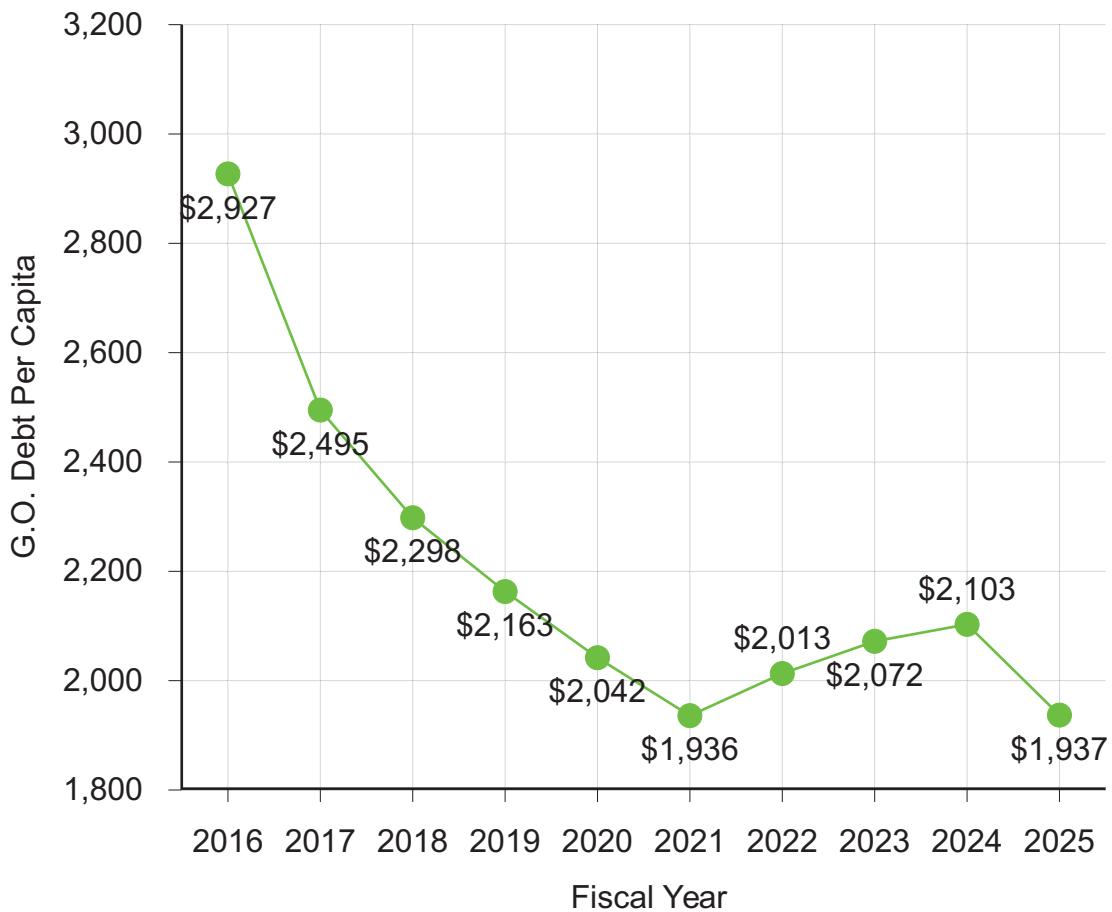
Total Debt Outstanding

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)

This page left intentionally blank.

General Obligation Debt Per Capita



General Obligation Debt Per Capita reflects all general obligation bonds, both tax supported and enterprise fund supported. The decrease in G.O. Debt Per Capita is related to the City Council debt reduction strategy which targeted retiring more debt each year than was issued by the City.

This page left intentionally blank.

City of Dubuque
Summary of Bonded Indebtedness

Description	Date	Average	Year of	Amount	Principal	Principal	Interest	Principal
	of	Interest	Final		Outstanding	Due	Due	Outstanding
	Issue	Rate	Payment	of	6/30/20	FY 2021	FY 2021	6/30/21
General Obligation Bonds (Essential Corporate Purpose)								
Airport New Term Furnishings - STax 20%	11/17/14	3.30%	2026	55,000	30,000	5,000	900	25,000
Airport Improvements Refunding	4/17/17	3.00%	2030	282,200	228,100	19,200	6,843	208,900
Airport Improvements - PFC	6/28/12	3.20%	2032	2,145,000	1,470,000	105,000	48,728	1,365,000
Airport Improvements - Sales Tax 20%	6/28/12	3.20%	2032	90,000	20,000	10,000	480	10,000
Airport Terminal Utility Improv - PFC	11/17/14	3.30%	2034	690,000	540,000	30,000	17,456	510,000
Airport New Terminal Roads/Parking	4/4/16	2.79%	2036	635,927	523,705	28,775	14,053	494,930
Airport Runway Lighting- FY20	Future	4.00%	2040	156,400	156,400	2,686	6,256	153,714
Airport Snow Removal Equip- FY20	Future	4.00%	2040	230,000	230,000	3,949	9,200	226,051
America's River Refunding -General Fund	4/17/17	3.00%	2021	1,984,100	520,700	520,700	15,621	—
America's River Refunding - GDTIF	4/17/17	3.00%	2021	1,255,000	330,000	330,000	9,900	—
Building -Conf Center Improv - ST20%	6/20/19	3.00%	2022	25,076	16,725	8,358	2,838	8,368
Building- Conf Center Energy Improv	6/20/19	3.00%	2027	187,136	164,288	22,848	4,929	141,440
Building 18th Street Improv Sales Tax 20%	3/19/18	3.05%	2026	391,913	306,121	46,796	9,294	259,325
Building City Hall Brickwork - ST20%	6/20/19	3.00%	2027	236,448	210,230.61	27,697.18	9,405	182,533
Building Smart Meters Refunding	4/17/17	3.00%	2030	45,400	36,700	3,100	1,101	33,600
Building Federal Building Roof - Sales Tax	4/4/16	2.79%	2035	268,404	221,039	12,145	5,931	208,894
Civic Center Improvements - Sales Tax	6/20/19	3.00%	2027	323,146	287,316	37,853	12,854	249,463
Civic Center Chair Platform Section 3	6/20/19	3.00%	2027	59,340	52,095	7,245	1,563	44,850
DICW Expansion-Non Taxable - Refunding	4/4/16	2.91%	2023	3,175,000	700,000	625,000	21,000	75,000
DICW Expansion - South Siegert Farm	3/19/18	3.05%	2026	239,534	187,099	28,601	5,680	158,498
DICW North Siegert Refunding	4/17/17	3.00%	2029	1,285,000	1,010,000	100,000	30,300	910,000
DICW Expansion - Consultant	12/10/12	2.53%	2032	151,462	107,582	7,785	2,709	99,797
DICW Expansion - South Siegert Farm -	6/28/12	3.20%	2032	3,975,000	2,725,000	195,000	90,365	2,530,000
DICW Expansion - South Siegert Farm-	6/20/19	3.00%	2032	305,357	285,937	19,437	6,600	266,500
DICW Taxable - Land Acquisition	11/17/14	3.99%	2034	1,640,000	1,235,000	70,000	44,875	1,165,000
DICWChavenelle Road - FY21 Non-	Future	6.00%	2041	1,295,000	—	—	—	1,295,000
E911 Tower Relocation - Sales Tax 20%	6/20/19	3.00%	2027	141,869	126,139	16,618	5,643	109,520
Finance General Ledger Software - FY21	Future	4.00%	2041	250,000	—	—	—	250,000
Fire Station #4 Improvements - Gaming	6/20/19	3.00%	2027	188,054	161,108	26,968	9,158	134,140
Fire Amb/Building HVAC/Bunker Irrigation/	11/17/14	3.30%	2025	715,000	375,000	70,000	11,250	305,000
Fire Truck Refunding - Debt Service Levy	4/17/17	3.00%	2030	951,500	769,400	64,800	23,082	704,600
Fire Station #2/Park Improvements - Sales	11/17/14	3.30%	2034	320,000	245,000	15,000	7,925	230,000
Fire Ambulance Replacement	4/17/17	3.00%	2030	230,000	185,000	15,000	5,550	170,000
Fire Structural Repairs 5&6/Quick Pump -	6/20/19	3.00%	2039	448,875	448,875	—	13,466	448,875
Fire Pumper Replacement - FY20	Future	4.00%	2040	292,000	292,000	5,014	11,680	286,986
Fire Replace HVAC Headquarters - FY20	Future	4.00%	2040	80,000	80,000	1,374	3,200	78,626
Fire Ladder Replacement - FY21	Future	4.00%	2041	289,000	—	—	—	289,000
Fire Replace HVAC Headquarters - FY21	Future	4.00%	2041	169,000	—	—	—	169,000
Franchise Fee Settlement Judgment Bond	4/4/16	2.93%	2035	2,830,000	2,310,000	135,000	64,906	2,175,000
GDTIF Main Street Refunding	4/17/17	3.00%	2021	305,000	80,000	80,000	2,400	—
GDTIF Kephart's Building - Refunding	4/4/16	2.91%	2023	200,000	90,000	30,000	2,700	60,000
GDTIF Library Renovation - Refunding	4/4/16	2.91%	2023	1,275,000	580,000	185,000	17,400	395,000
GDTIF Colts Building Renovation	6/20/19	3.00%	2039	1,575,000	1,575,000	—	47,250	1,575,000
GDTIF East/West Corridor - FY20	Future	4.00%	2040	450,000	450,000	7,727	18,000	442,273
GDTIF - Engineering Projects - FY20	Future	4.00%	2040	108,000	108,000	1,854	1,287	106,146
GDTIF - Parks Projects - FY20	Future	4.00%	2040	283,000	283,000	4,859	11,320	278,141
GDTIF - DT Parking Ramp - FY20	Future	4.50%	2040	1,500,000	1,500,000	24,428	67,500	1,475,572
GDTIF Eng Dock Expansion - FY21	Future	4.00%	2041	406,000	—	—	—	406,000
GDTIF Parks Jackson Park Amenities-21	Future	4.00%	2041	250,000	—	—	—	250,000

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/20	Principal Due FY 2021	Principal Due FY 2021	Interest Due	Principal Outstanding 6/30/21
GDTIF Parking E 12th and Elm- FY21	Future	4.50%	2041	589,000	—	—	—	—	589,000
GDTIF Downtown Housing Refunding	4/17/17	3.00%	2030	2,120,000	1,745,000	140,000	54,955	1,605,000	
GDTIF Millwork District Refunding	4/17/17	3.00%	2030	2,080,000	1,685,000	145,000	50,550	1,540,000	
GDTIF 7th Street/2-Way Conversion	3/15/12	2.70%	2031	5,560,000	3,675,000	290,000	98,194	3,385,000	
GDTIF Intermodal	3/15/12	2.54%	2031	4,380,000	2,890,000	225,000	73,312	2,665,000	
GDTIF 5th St Restroom/MFC	12/10/12	2.53%	2032	1,988,538	1,412,421	102,215	35,560	1,310,206	
GDTIF MCIC/ADA Assist./Econ. Dev Grants	12/10/12	1.70%	2032	1,035,000	275,000	135,000	5,780	140,000	
GDTIF Washington Neighborhood	6/28/12	3.20%	2032	755,000	540,000	40,000	17,885	500,000	
GDTIF Intermodal/Millwork Parking/CHI	11/17/14	3.99%	2034	5,670,000	5,570,000	75,000	203,889	5,495,000	
GDTIF Transit Roof/DT Loan Pool/ADA	11/17/14	3.30%	2034	190,000	170,000	10,000	5,525	160,000	
Library Improvements - Sales Tax 20%	6/20/19	3.00%	2022	39,408	35,038	4,616	1,568	30,422	
Library Improvements	12/10/12	2.49%	2027	173,992	97,435	12,909	3,871	84,526	
Park Improvements - Gaming	12/10/12	2.49%	2022	209,050	66,600	22,200	1,360	44,400	
Park Improvements Sales Tax 20%	12/10/12	2.49%	2022	171,808	43,733	21,595	954	22,138	
Park Improvements - Sales Tax 20%	6/20/19	3.00%	2027	47,290	42,047	5,539	1,881	36,507	
Park Water System Study Refunding	4/17/17	3.00%	2030	60,000	48,500	4,100	1,455	44,400	
Park Ham House - Sales Tax 20%	4/4/16	2.79%	2035	200,668	165,256	9,080	4,434	156,176	
Park Skate Park (FY 19)	6/20/19	3.00%	2027	613,524	538,617	74,907	16,159	463,710	
Parking Refinanced Portions 5th/3rd St/IA	12/10/12	1.22%	2021	5,541,573	50,000	50,000	1,100	—	
Parking Port of Dubuque Parking Ramp	3/19/18	3.05%	2026	373,553	291,780	44,603	8,860	247,177	
Parking Central Ave Ramp Refunding	4/17/17	3.00%	2030	6,380,000	5,035,000	485,000	151,050	4,550,000	
Parking Iowa Street Ramp Improvements	3/19/18	2.91%	2031	45,516	39,664	3,070	1,128	36,594	
Parking Locust Ramp Security Cameras	6/20/19	3.00%	2033	126,054	116,344	9,718	3,300	106,626	
Parking Improvements	11/17/14	3.30%	2034	185,000	140,000	10,000	4,487	130,000	
Parking Ramp Improvements - Taxable	11/17/14	3.99%	2034	305,000	240,000	15,000	8,705	225,000	
Police Software Replacement - Gaming	12/10/12	2.49%	2022	355,950	113,400	37,800	2,315	75,600	
Police CAD Software - Gaming	11/17/14	3.30%	2030	260,000	185,000	15,000	5,700	170,000	
Public Works Equipment Sales Tax 30%	11/17/14	3.30%	2022	305,000	90,000	45,000	2,700	45,000	
Public Works Equip Refunding	4/17/17	3.00%	2030	392,000	316,900	26,700	9,507	290,200	
Public Works Radio Replacement	3/19/18	2.91%	2028	110,000	88,536	10,732	2,441	77,804	
PW Curb Ramp/Engineering Street Improv	11/17/14	3.30%	2034	1,250,000	975,000	55,000	31,525	920,000	
Recreation Improvements - Sales Tax 20%	6/20/19	3.00%	2022	4,082	2,723	1,361	462	1,362	
Recreation Improvements - Sales Tax 20%	12/10/12	2.49%	2027	14,924	8,633	1,061	208	7,572	
Sanitary Improvements Refunding	4/17/17	3.00%	2030	660,000	535,000	45,000	16,050	490,000	
Sanitary Sewer Improvements	3/19/18	2.91%	2031	1,030,009	897,595	69,463	25,528	828,132	
Sanitary Force main Repair	12/10/12	2.49%	2032	655,239	445,659	32,521	11,565	413,138	
Sanitary Sewer Improvements	6/20/19	3.00%	2033	1,124,412	1,051,586	72,887	24,750	978,699	
Sanitary Sewer Improvements	11/17/14	3.30%	2034	5,670,000	4,845,000	285,000	156,675	4,560,000	
Sanitary Sewer Improvements	4/4/16	2.79%	2035	2,405,000	1,985,000	110,000	53,206	1,875,000	
Solid Waste Collection Refunding	4/17/17	3.00%	2030	51,300	41,500	3,500	1,245	38,000	
Solid Waste Collection	3/19/18	2.91%	2031	27,447	23,919	1,851	680	22,068	
Solid Waste Tipper Carts - FY21	Future	4.00%	2041	280,000	—	—	—	280,000	
Stormwater Refunding	4/4/16	2.91%	2028	6,270,000	3,655,000	615,000	109,650	3,040,000	
Stormwater Sales Tax Revenue - GO	5/19/14	3.23%	2029	7,190,000	7,190,000	—	323,100	7,190,000	
Stormwater Improvements Refunding	4/17/17	3.00%	2030	2,015,000	1,620,000	145,000	48,600	1,475,000	
Stormwater Improvements	3/19/18	2.91%	2031	1,714,542	1,494,127	115,628	42,494	1,378,499	
Stormwater Improvements	3/15/12	2.70%	2031	1,935,000	1,225,000	95,000	32,732	1,130,000	
Stormwater 7th Street Storm Improvements	12/10/12	2.49%	2032	134,342	91,371	6,668	2,371	84,703	
Stormwater Improvements	6/20/19	3.00%	2033	290,796	271,376	19,437	6,600	251,939	
Streetlight Replacement Refunding - ST	4/17/17	3.00%	2030	4,900	4,000	300	120	3,700	
Street FEMA Land Buyout - Gaming	6/20/19	3.00%	2027	64,901	57,861	7,046	2,393	50,815	
Street Fiber/Sidewalk/Lights Refunding	4/17/17	3.00%	2030	258,600	209,200	17,600	6,276	191,600	
Street Southwest Arterial	3/19/18	2.91%	2031	771,557	672,369	52,033	19,122	620,336	
Street Southwest Arterial - Sales Tax 30%	12/10/12	2.49%	2032	1,280,545	885,052	58,276	21,287	826,776	
Transit Radio Replacement	3/19/18	2.91%	2028	95,000	76,464	9,268	2,109	67,196	
Transit Midtown Transfer	6/20/19	3.00%	2039	216,125	216,125	—	6,484	216,125	
Transit Vehicle Replacement- FY20	Future	4.00%	2040	372,420	372,420	6,394	14,896	366,026	
Transit Vehicle Replacement - FY21	Future	4.15%	2041	427,000	—	—	—	427,000	
Water System Improvements	3/19/18	2.91%	2031	1,155,930	1,007,328	77,955	28,648	929,373	

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/20	Principal Due FY 2021	Interest Due FY 2021	Principal Outstanding 6/30/21
Water System Improvements	12/10/12	2.49%	2032	644,151	438,119	31,971	11,369	406,148
Water System Improvements	6/20/19	3.00%	2033	1,323,107	1,240,571	87,465	29,700	1,153,106
Water System Improvements	11/17/14	3.30%	2034	9,195,000	8,250,000	485,000	266,781	7,765,000
Water System Improvements	4/4/16	2.79%	2035	635,000	525,000	30,000	14,088	495,000
Total General Obligation Bonds				123,813,394	87,271,828.	7,558,286.1	2,791,937	83,668,541
Tax Increment								
Port of Dubuque Parking Ramp	10-16-07	7.5000%	2037	23,025,000	18,985,000	590,000	1,423,875	18,395,000
Total Tax Increment Bonds				23,025,000	18,985,000	590,000	1,423,875	18,395,000
40 Main (GDTIF)	08-06-09		2020	690,529	90,880	90,880	4,529	—
Total Tax Increment Notes				690,529	90,880	90,880	4,529	—
Total Tax Increment				23,715,529	19,075,880	680,880	1,428,404	18,395,000
TIF bond issue for the Port of Dubuque Parking Ramp backed by Greater Downtown TIF & a minimum assessment agreement								
Tax Increment								
Economic Development TIF Rebate Agreements								
Faley Properties (DICW)	2/7/11	Rebate	2022	904,638	210,806	105,403	—	105,403
Green Industrial Supply (DICW)	8/15/11	Rebate	2023	2,908,812	533,776	177,925	—	355,851
Tri-State Quality Metals (DICW) Non-	3/17/14	Rebate	2026	32,510	49,387	49,387	—	49,387
Roasting Solutions (DICW) Non-Appropriation	1/14/16	Rebate	2028	33,666	40,045	40,045	—	40,045
Rite Hite(DICW) Non-Appropriation	1/14/17	Rebate	2030	24,190	24,473	24,473	—	24,473
Hormel Foods (DICW) (100% 2021/40%	4/21/08	Rebate	2026	8,250,067	2,016,934	672,311	—	1,344,623
Victory Café 756 Main St. (GDTIF)	6/21/10	Rebate	2022	87,053	11,239	5,749	—	5,490
Bowling & Beyond Lease Buyout (GDTIF)	10/15/12	Lease	2032	1,000,000	600,000	50,000	—	550,000
Flexsteel (GDTIF)	4/18/11	Rebate	2024	2,020,572	781,743	195,436	—	586,307
The Rose (Lake Ridge)	9/26/11	Rebate	2024	136,014	68,527	17,132	—	51,395
Linseed Oil (GDTIF) Multi-Res	3/7/13	Rebate	2030	576,504	168,384	16,838	—	151,546
Rousselot (GDTIF) (Non-Appropriation)	1/22/13	Rebate	2025	4,931	10,915	10,915	—	10,915
Julien Hotel (GDTIF)	4/21/08	Rebate	2026	3,260,286	1,250,396	208,399	—	1,041,997
44 Main (GDTIF) Multi-Res	10/18/10	Rebate	2027	446,799	144,767	22,851	—	121,916
Barker Financial (GDTIF) Multi-Res	8/16/10	Rebate	2027	297,282	67,950	12,537	—	55,413
Engine House #1 (GDTIF)	6/6/11	Rebate	2027	171,166	68,927	9,847	—	59,080
253 Main St. (GDTIF) (Non-Appropriation)	4/6/15	Rebate	2027	5,798	2,997	2,997	—	2,997
Spahn and Rose (GDTIF) (Non-	4/21/14	Rebate	2027	108,221	105,313	105,313	—	105,313
Franklin Investment -Multires (GDTIF)	4/4/11	Rebate	2028	437,225	189,322	29,069	—	160,253
Plastic Center Betty Jane Block (GDTIF)	2/7/11	Rebate	2028	148,957	60,518	7,565	—	52,953
Caradco (GDTIF) Multi-Res	3/21/11	Rebate	2028	1,499,442	820,675	113,018	—	707,657
Bonson 356 Main St. (GDTIF) Multi-Res	12/19/11	Rebate	2028	152,286	48,393	7,282	—	41,111
Roshek Building (GDTIF) (Non-	2/17/09	Rebate	2030	5,149,852	266,124	266,124	—	266,124
Novelty Iron Works (GDTIF) (Non-Approp)	6/17/13	Rebate	2031	33,105	75,352	75,352	—	71,732
Smokestack (GDTIF) (Non-Approp)	6/17/18	Rebate	2022	1,623	541	541	—	541
Rockfarm Holdings (TECH) Non-	10/7/14	Rebate	2027	42,301	36,455	36,455	—	36,455
Total TIF Rebates				27,733,300	7,653,959	2,262,964	—	5,998,977
General Fund Leases	Various	Various	Ongoing	194,160	155,000			155,000
Iowa Finance Authority Loan - Caradco	12-01-10	3.0000%	2030	4,500,000	3,639,903	169,594	131,250	3,470,309
Total Other Lns-Rev Backed				4,500,000	3,639,903	169,594	131,250	3,470,309
Total City Indebtedness Subject to Debt Limit				179,956,383	117,796,570	10,671,724.	4,351,591	111,687,827
Revenue Bonds								
Parking Bricktown Parking Lot	7/21/08	5.00%	2023	400,000	121,344	32,557	5,665	88,787
Sanitary Northfork Catfish Improvements SRF	1/13/10	3.25%	2031	912,000	529,000	46,000	17,192	483,000

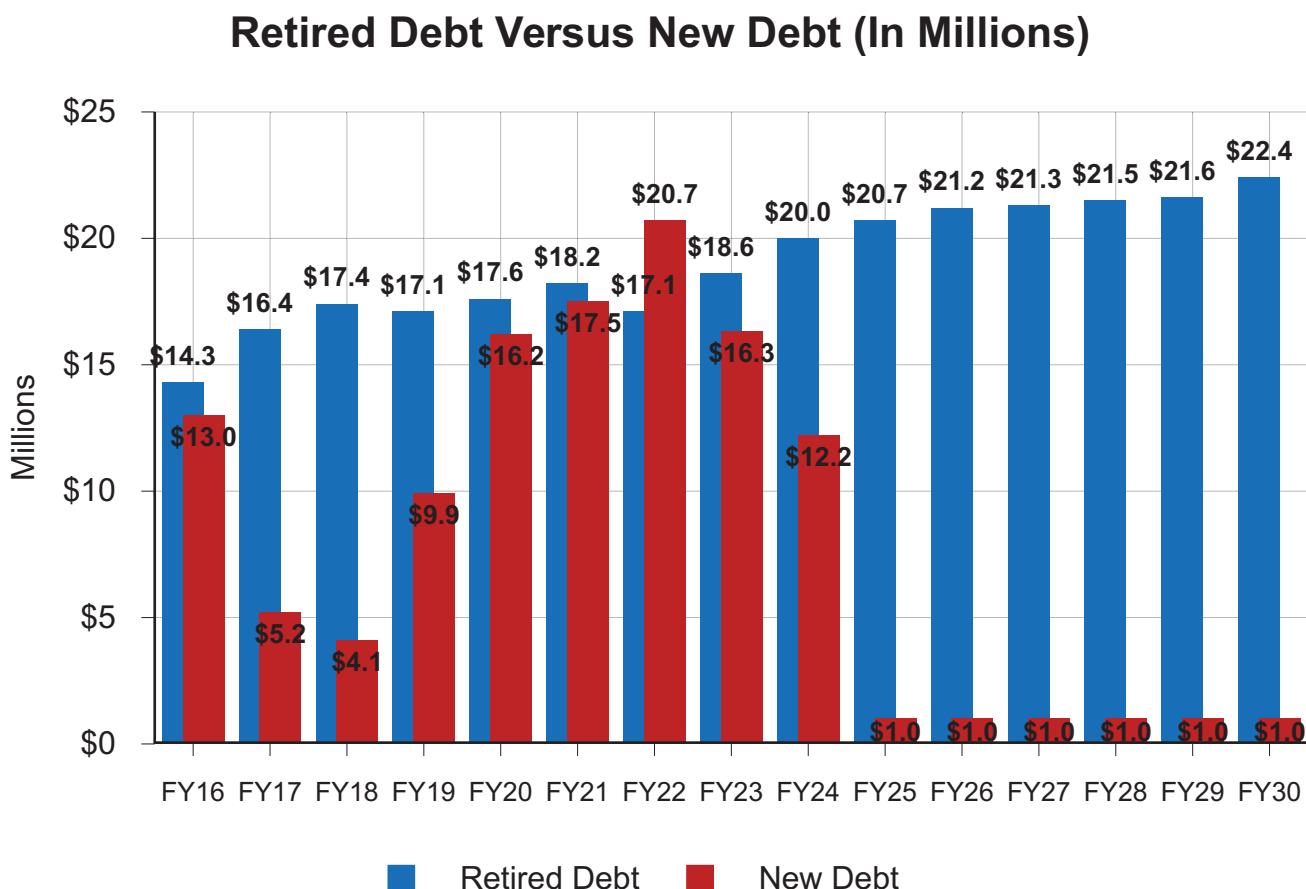
Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/20	Principal Due FY 2021	Principal Due FY 2021	Interest Due	Principal Outstanding 6/30/21
Sanitary Water & Resource Recovery Upgrade SRF	8/18/10	3.25%	2039	74,285,000	57,961,000	2,538,000	1,159,220	55,423,000	
Sanitary WRRC Cogeneration & Sponsor SRF	5/17/13	2.00%	2033	3,048,000	2,116,000	144,000	42,320	1,972,000	
Sanitary Kerper Boulevard SRF	3/8/19	1.00%	2038	2,763,000	2,406,682	124,000	24,120	2,290,537	
Sanitary Projects - FY20	Future	2.00%	2040	871,000	871,000	19,570	17,420	851,430	
Sanitary Projects- FY21	Future	2.00%	2041	2,711,000	—	—	49,838	2,711,000	
Stormwater Lower Bee Branch Restoration	10/27/10	3.25%	2041	7,850,000	6,224,000	211,000	202,280	6,013,000	
Stormwater Lower Bee Branch SRF -	9/1/14	2.00%	2034	1,029,000	715,000	49,000	14,300	666,000	
Stormwater Northfork Catfish Improv. SRF	1/13/10	3.25%	2031	800,000	463,000	40,000	15,048	423,000	
Stormwater Sales Tax Increment Revenue	6/15/15	3.72%	2031	20,800,000	20,800,000	—	762,650	20,800,000	
Stormwater Upper Bee Branch & Sponsor SRF	6/17/15	2.00%	2037	30,941,000	21,890,336	1,160,000	316,131	20,978,000	
Stormwater Upper Bee Branch RR SRF	6/7/19	2.00%	2040	16,382,000	7,137,910	674,000	206,560	13,708,910	
Stormwater West 32nd Detention Basin	1/14/09	3.25%	2028	1,847,000	876,000	98,000	28,470	778,000	
Water Planned Projects - FY21	Future	2.00%	2041	980,000	—	—	—	980,000	
Water Roosevelt Water Tower SRF	8/9/19	2.00%	2040	4,400,000	3,095,251	181,000	80,508	4,219,000	
Water CIWA Purchase & Improvements	7/7/17	2.00%	2036	10,198,000	7,277,300	512,000	162,260	7,825,300	
Water - CIWA Contract Purchase	12/28/16	3.00%	2022	5,000,000	2,000,000	1,000,000	60,000	1,000,000	
Water- Clear Well Reservoirs SRF	10/18/07	3.25%	2028	915,000	435,000	48,000	8,700	387,000	
Water Meter Change Out Program SRF	2/12/10	3.25%	2031	6,394,000	3,984,000	307,000	129,480	3,677,000	
Water System Improvements & Ext.	11/4/08	4.71%	2023	1,195,000	315,000	100,000	15,598	215,000	
Water System Improvements & Ext.	8/16/10	3.54%	2030	5,700,000	3,850,000	240,000	144,450	3,610,000	
Total Revenue Bonds				199,421,000	143,067,823	7,524,127	3,462,210	149,099,964	
Total City Indebtedness				379,377,383	260,864,394	18,195,851	7,813,801	260,787,791	
Statutory Debt Limit					227,661,474				\$239,298,248
% of Debt Limit Used					51.74%				46.67%
Remaining Debt Capacity					109,864,903				127,610,421

Retired Debt Versus New Debt

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 deb

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:



This page intentionally left blank.

Bond Rating

The City's General Obligation Debt ratings with Moody's Investors Service is Aa3. The bond rating for Moody's Investors Service was affirmed in February 2018. Remarks from Moody's rating report include:

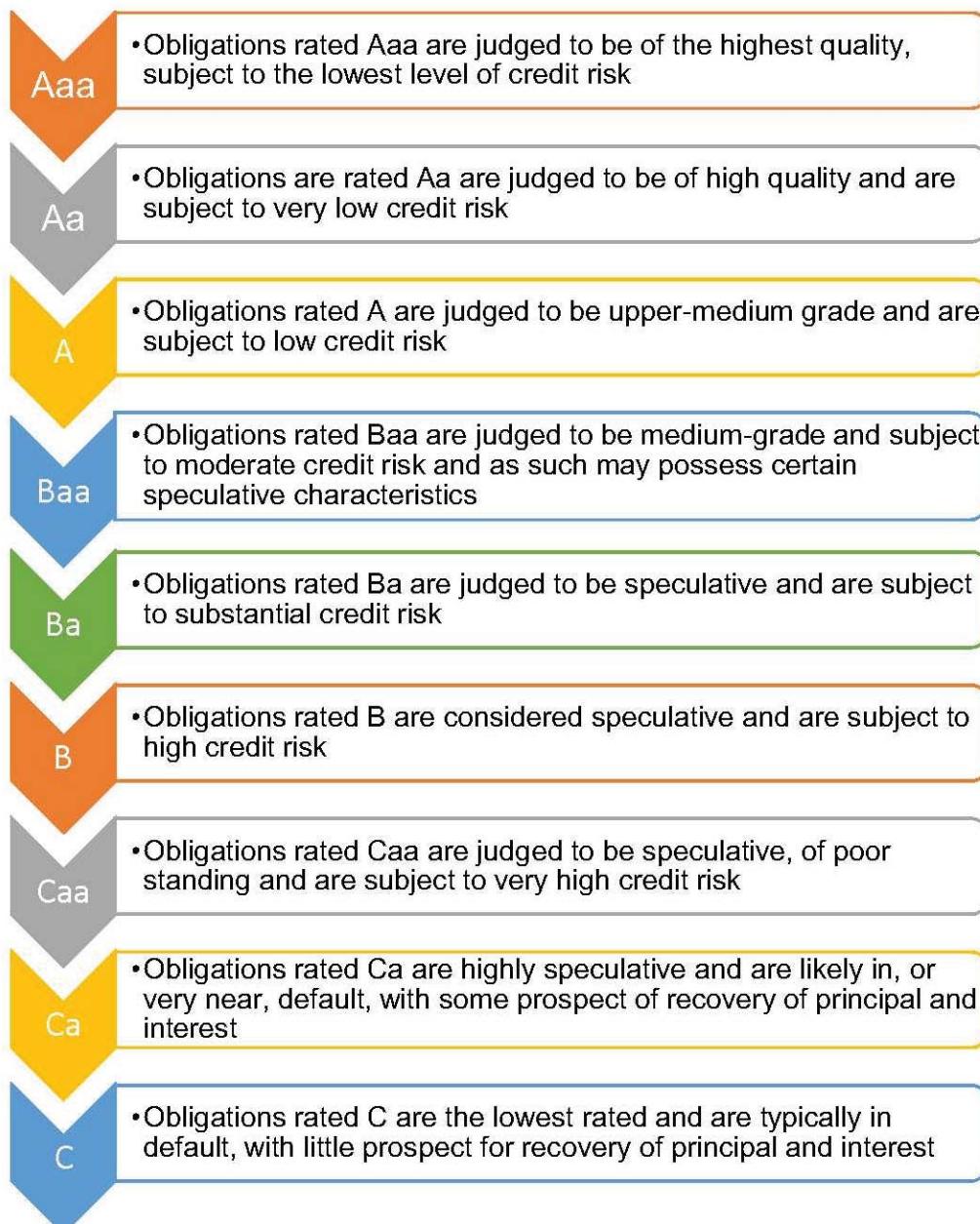
Credit Strengths:

- Growing economy bolstered by role as a regional economic center for northeast Iowa and surrounding states
- Revenue raising flexibility through access of multiple property tax levies and franchise fees

Credit Challenges:

- Relatively low resident income levels
- While satisfactory, operating fund balance is more narrow than similarly rated entities
- Elevated leverage related to debt and pensions

Moody's Investors Service Rating Scale



FY 2021 Moody's Investors Service Bond Ratings Comparison for Iowa Cities

Ranking	City	Rating
1	Iowa City	AAA
	West Des Moines	AAA
	Clive	AAA
2	Cedar Rapids	Aa1
	Ames	Aa1
	Ankeny	Aa1
	Urbandale	Aa1
	Cedar Falls	Aa1
	Marion	Aa1
3	Des Moines	Aa2
	Waterloo	Aa2
	Sioux City	Aa2
	Bettendorf	Aa2
	Council Bluffs	Aa2
4	Dubuque	Aa3
	Davenport	Aa3

CAPITAL BUDGET

This page intentionally left blank.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

The City's five-year Capital Improvement Program (CIP), contained in a separate document, and is used to plan for major changes to the City's infrastructure and other capital improvements. Departments propose projects in the fall and a draft of the CIP is developed before operational budgets are submitted. The CIP by department is reviewed with the operating budgets during budget hearings with City Council in February. The CIP is approved in March with the operating budget.

The CIP document has a page for every project and the format includes description of the project, City Council Goals & Priority outcome, funding restrictions, effect on operations, and relationship to other projects. The CIP recommendation reflects the City's comprehensive plan and the goals and priorities established by City Council.

The FY 2021 adopted capital projects are incorporated into the budget as capital programs. They are found at the end of each applicable program section. Projects which have an effect on operations are noted. The City's CIP Policies are shown in the Policy Budget documents.

The five-year CIP adopted through the current year (Fiscal Year 2020) budget process covered Fiscal Year 2020 through 2024 and is \$192,780,230. The adopted five-year CIP for the upcoming budget process (Fiscal Year 2021) will cover Fiscal Year 2021 through 2025 and is \$200,095,388. This is a \$7,315,158, or 3.79% increase.

The Fiscal Year 2021 CIP budget adoption of \$59,747,247 is a 4.43% increase from the Fiscal Year 2020 CIP budget of \$57,211,121.

For several years, the Mayor and City Council has been taking advantage of the historically low interest rates and investing in City infrastructure and economic development and redevelopment. At the 2015 City Council Goal Setting in July and August, the Mayor and City Council adopted debt reduction as a High Priority. This budget adoption reflects that debt reduction priority.

While the City will be issuing \$54,821,719 in new debt in the adopted five-year CIP, mostly for fire truck and pumper replacements, sanitary improvements and renovation of the former Colts Building as part of the Multicultural Family Center, the City will also be accessing \$12,886,503 of previously issued state revolving fund loans as the related capital improvement projects progress, for a total of \$42,930,470 of debt in FY 2019. The City will be retiring \$94,628,548 of existing debt, reducing the amount of City debt by \$26,920,326.

In this budget recommendation, adopted by the Mayor and City Council 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 2029 show the City of Dubuque at 28% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

In this extremely low interest rate environment, the City had been increasing the use of debt to accomplish the projects that need to be done. To have any success, a community must have a sound infrastructure. The Mayor and City Council has recognized the infrastructure issues Dubuque faces and has been responsive. While there was some criticism of City use of debt to deal with those infrastructure challenges, that criticism fails to recognize that not financing the needed infrastructure maintenance and improvements is also a form of debt that is passed down to future generations. This was a strategic decision by the City Council realizing that infrastructure investment just gets more expensive over time for these reasons: a) the older a piece of infrastructure gets and the more it is allowed to deteriorate increases costs; b) the longer the wait to invest in infrastructure the costs are increased by inflation; and c) If the investment in infrastructure is not made in this low interest rate environment this investment will

eventually need to be made when interest rates are higher, thereby increasing costs. However, beginning in FY 2016 the City Council at their 2015 Goal Setting Session debt reduction was adopted as a High Priority. So the amount of outstanding debt will begin to decrease and going forward the City will be issuing less debt each year than is retired and many projects will become pay-as-you-go.

The debt principal outstanding projected as of June 30, 2020, is currently \$260,864,394. The breakdown of the debt principle outstanding as of June 30, 2020, is as follows:

Debt Obligation	6/30/2020 Principle Outstanding
General Obligation Essential Corporate Purpose	\$ 87,271,827.24
Tax Increment Notes and Bonds	\$ 19,075,880
Economic Development TIF Rebate Agreements	\$ 7,653,959
General Fund Leases	\$ 155,000
Other Revenue-Backed Loans	\$ 3,639,903
Total Indebtedness Subject to Statutory Debt Limit of \$227,661,747	\$ 117,796,571
Percent of Statutory Debt Limit Used as of June 30, 2020	51.74%
Revenue Bonds	\$ 122,267,823
Debt Subject to Annual Appropriation	\$ 20,800,000
Total City Indebtedness as of June 30, 2020	\$

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 Lift	\$ 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
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

Capital Improvement Program

Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
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

Capital Improvement Program

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 & Railroad Culverts	\$ 247,664					\$ 247,664
Stormwater Upper Bee Branch Railroad Culverts	\$ 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

Capital improvement activities have been established in the City's budget to separate CIP projects and project expense (i.e., Storm Sewer Capital Improvement Activity, Street Capital Improvement Activity, Park Capital Improvement Activity) from operating expense (i.e., supplies, insurance salaries). The State of Iowa budget law requires that a city's budget be prepared and certified on a program basis. This means that each activity must fall under one of the State mandated budget program areas.

Table 1 below shows a summary of the five-year CIP by State Program. This is a increase of \$7,315,158 from the FY 2020-2024 total CIP budget of \$192,780,230.

TABLE 1 - FISCAL YEAR 2021-2025 CIP CAPITAL IMPROVEMENT PROGRAM

EXPENDITURES	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Public Safety	1,134,714	2,157,915	559,740	1,071,210	1,279,250	6,202,829
Public Works	16,464,650	11,382,679	12,609,898	5,610,044	3,657,866	49,725,137
Culture & Recreation	2,077,157	1,054,531	1,316,000	7,659,942	1,409,170	13,516,800
Community & Economic Devl	6,002,104	4,063,480	7,939,240	8,347,568	3,089,907	29,442,299
General Government	1,780,272	2,454,733	1,458,097	1,428,984	1,359,443	8,481,529
Business Type	32,288,350	25,260,732	17,384,700	6,017,620	11,775,392	92,726,794
TOTAL	59,747,247	46,374,070	41,267,675	30,135,368	22,571,028	200,095,388

HOW THE MONEY IS SPENT 5 YEAR CAPITAL IMPROVEMENT BUDGET

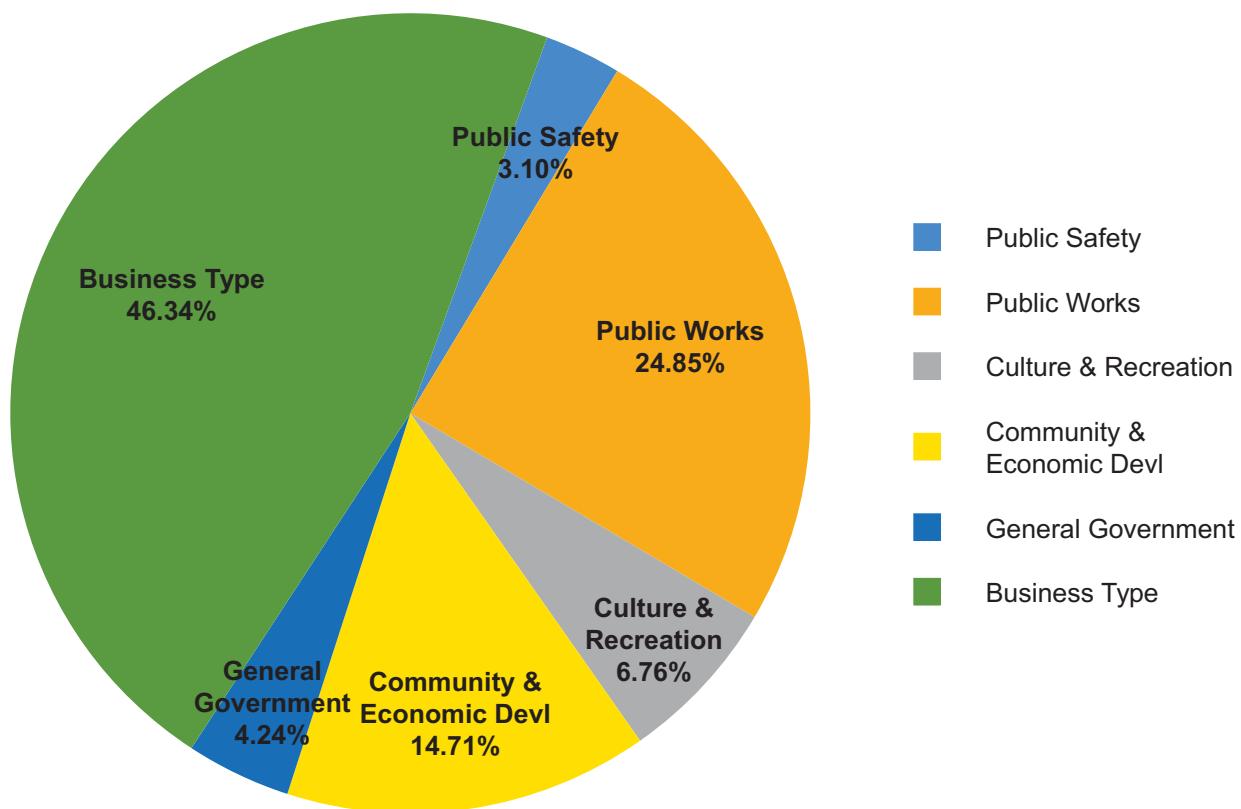
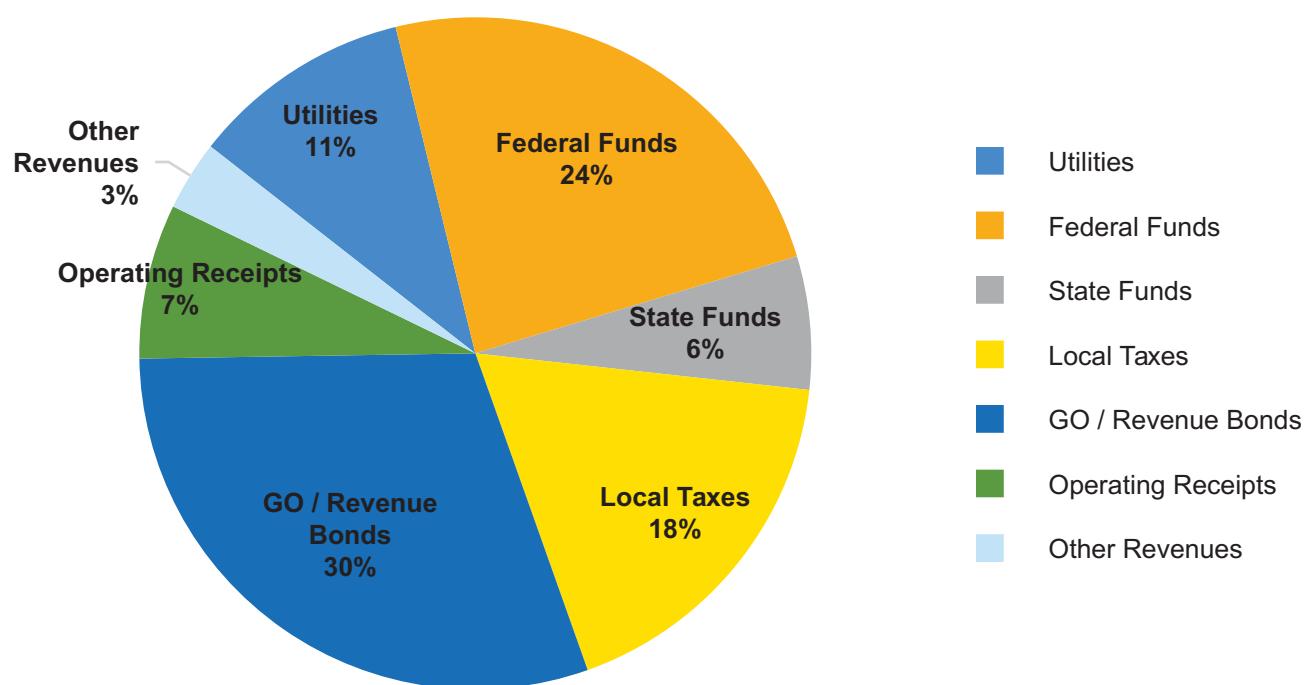


TABLE 2 - CIP FUNDING SOURCES

FUNDING SOURCES	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Utilities	3,619,650	5,229,043	3,264,125	3,650,288	5,000,591	20,763,697
Federal Funds	15,776,060	9,081,288	9,929,132	6,357,400	6,020,270	47,164,150
State Funds	9,239,111	303,970	618,283	911,283	1,446,523	12,519,170
Local Taxes	11,273,362	5,208,276	5,798,386	5,652,124	6,907,453	34,839,601
GO / Revenue Bonds	15,022,613	15,598,627	9,363,511	5,186,976	13,777,205	58,948,932
Operating Receipts	3,163,308	2,493,165	2,456,369	3,367,520	3,070,965	14,551,327
Other Revenues	1,653,143	1,569,553	1,147,970	764,670	1,419,194	6,554,530
TOTAL	59,747,247	39,483,922	32,577,776	25,890,261	37,642,201	195,341,407

WHERE THE MONEY COMES FROM 5 YEAR CAPITAL IMPROVEMENT BUDGET



Operating Impacts

The projects listed in the five-year Capital Improvement Program will have operating impacts as indicated below:

Project Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
HVAC Replacement at Fire Headquarters 11 West 9th Street	(2,000)	(1,500)		—	—
Implement Mechanical & Electrical System Design Study Recommendations	—	—	(5,000)	(5,000)	(5,000)
Fire Station Expansion/Relocation	175,426	267,744	367,702	462,385	559,909
Usha Park Development			(2,500)		
Eagle Point Park - Street Light Replacement		(1,150)	(2,300)	(2,300)	
Flora Park - Replace Lights on Tennis Courts	—	—	—	(1,300)	
Dubuque Industrial Center South Signs	—	—	—	1,000	1,000
All Parks - Replace Security Lights	(3,000)	(3,000)	(3,000)	(4,000)	
Bunker Hill Golf Course Range Project				48,387	
Multicultural Family Center Sidewalk Replacement			500		
POD - Signage Replacement				10,000	
Leisure Services - New Operating System	(4,000)	(4,000)	(4,000)	(4,000)	
Grand River Center Energy Efficiency Improvements		1,500	1,600		
Water Line Extensions to New Developments	(25,422)	(25,422)	(25,422)	(25,422)	(25,422)
SCADA & Communications Infrastructure Improvement Project	1,200	1,200	1,200	1,200	1,200
High-Strength Waste Receiving & Storage			33,081	33,081	33,081
Airport Terminal Vehicle Wash Facility			(8,600)	(1,500)	(1,500)
Bee Branch Creek Railroad Culverts (Phase 7 of Bee Branch Watershed Flood Mitigation Project)	315,729	1,053,060	1,053,560	1,052,780	1,053,060
Sanitary Sewer Extensions to Existing Developments	—	—	(50,000)	(66,263)	(68,251)
Twin Ridge Subdivision - Lagoon Abandonment			12,880	12,880	12,880
Sanitary Sewer CCTV Inspection, Cleaning & Assessment			14,958	14,958	
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	—	60,660	148,170	148,170	148,170
Wood Street Sanitary Sewer Reconstruction (Consent Decree)	4,500	4,500	4,500	4,500	
Track Line Sanitary Sewer Cleaning and Lining	7,972	7,972	7,972	7,972	7,972
Center Place Alley Sanitary Sewer Rehabilitation	—	18,655	18,655	18,655	
Dubuque Industrial Center South Signs				1,000	1,000
Dubuque Industrial Center McFadden Signs				1,000	1,000
South Port Master Plan Implementation				1,000	1,000
East 12th & Elm St Parking Lot Construction (Lot 1 Millwork Parking District)		1,000	1,000	1,000	1,000
Street Camera Installation	5,256	11,826	24,090	35,040	35,040
Fiber Infrastructure Management System	—	15,000	15,000	15,000	15,000
Total Operating Impact	475,661	1,408,045	1,604,046	1,760,223	1,771,139
Category	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Personnel	175,426	263,812	617,447	815,716	1,210,464
Operating	300,235	1,144,233	986,599	944,507	560,675
Total Operating Costs	475,661	1,408,045	1,604,046	1,760,223	1,771,139

CITY OF DUBUQUE, IOWA

Fiscal Year 2021-2025 Capital Improvement Program (CIP)

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

Attached is the Fiscal Year 2021-2025 Capital Improvement Program (CIP). State law requires that a five-year CIP be adopted by the City Council after a public hearing. The required CIP public hearing will be held March 7, 2019, at the same time as the public hearing on the Fiscal Year 2021 Operating Budget.

The CIP, as the plan for the City's physical development effort, attempts to address a variety of needs that the City must meet if it is to maintain its physical facilities, meet its service commitments and provide for its future development. The CIP recommendation reflects the City's comprehensive plan and the goals and priorities established by the City Council and are shown in each of the State mandated budget program areas.

The Fiscal Year 2021 CIP budget recommendation of \$59,747,247 is a 4.43% increase from the Fiscal Year 2020 CIP budget of \$57,211,121.

For several years, the Mayor and City Council has been taking advantage of the historically low interest rates and investing in City infrastructure and economic development and redevelopment. At the 2015 City Council Goal Setting, the Mayor and City Council adopted debt reduction as a High Priority. This budget recommendation reflects that debt reduction priority.

While the City will issue \$54,821,719 in new debt in the recommended five-year CIP, mostly for fire truck and pumper replacements, fire station expansion, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if there is no referendum or the referendum does not pass), the City will access \$12,886,503 of previously issued state revolving fund loans as the related capital improvement projects progress, for a total of \$63,810,338 of debt in FY 2021-2025. The City will retire \$94,628,548 of existing debt, reducing the amount of City debt by \$26,920,326.

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 28% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

In this extremely low interest rate environment, the City had been increasing the use of debt to accomplish the projects that need to be done. To have any success, a community must have a sound infrastructure. The Mayor and City Council has recognized the infrastructure issues Dubuque faces and has been responsive. While there was some criticism of City use of debt to deal with those infrastructure challenges, that criticism fails to recognize that not financing the needed infrastructure maintenance and improvements is also a form of debt that is passed down to future generations. This was a strategic decision by the City Council realizing that infrastructure investment just gets more expensive over time for these reasons: a) the older a piece of infrastructure gets and the more it is allowed to deteriorate increases costs; b) the longer the wait to invest in infrastructure the costs are increased by inflation; and c) If the investment in infrastructure is not made in this low interest rate environment this investment will eventually need to be made when interest rates are higher, thereby increasing costs. However, beginning in FY 2016 the City Council at their 2015 Goal Setting Session

debt reduction was adopted as a High Priority. So the amount of outstanding debt will begin to decrease and in FY 2021 the City will be issuing less debt each year than is retired and many projects will become pay-as-you-go.

The debt principal outstanding projected as of June 30, 2020, is currently \$260,864,394. The breakdown of the debt principle outstanding as of June 30, 2020, is as follows:

Debt Obligation	6/30/2020 Principle Outstanding
General Obligation Essential Corporate Purpose	\$ 87,271,828.61
Tax Increment Notes and Bonds	\$ 19,075,880
Economic Development TIF Rebate Agreements	\$ 7,653,959
General Fund Leases	\$ 155,000
Other Revenue-Backed Loans	\$ 3,639,903
Total Indebtedness Subject to Statutory Debt Limit of \$227,661,747	\$ 117,796,571
Percent of Statutory Debt Limit Used as of June 30, 2020	51.74%
Revenue Bonds	\$ 122,267,823
Debt Subject to Annual Appropriation	\$ 20,800,000
Total City Indebtedness as of June 30, 2020	\$

Capital Improvement Program

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, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags (if there is no referendum or the referendum does not pass).

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Chavenelle Road Rehab	\$ 1,295,000					\$ 1,295,000
Cedar and Terminal Sanitary Mains and Lift	\$ 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
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

Capital Improvement Program

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
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	\$ 16,328,30	\$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 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
Stormwater Upper Bee Branch & Sponsor SRF	\$ 247,664					\$ 247,664
Stormwater Upper Bee Branch Railroad Culverts	\$ 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

There was a 5.11% increase in assessed value effective January 1, 2019, which is the assessment the Fiscal Year 2021 statutory debt limit is based on. The statutory debt limit effective June 30, 2021 is \$239,298,248. **The City will be at 46.67% of statutory debt limit by June 30, 2021.** In Fiscal Year 2015 the City was at 89.89% of statutory debt limit, so **46.67% in Fiscal Year 2021 is a -43.22% decrease in use of the statutory debt limit.**

The ten year history of the City's use of the statutory debt limit is as follows:

FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
54.38%	64.14%	69.69%	84.31%	83.87%	89.89%	86.13%	69.47%	63.42%	56.32%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2021–2025 including all planned debt issuances subject to the statutory limit and assuming a 2% growth in the City's assessed valuation beginning in Fiscal Year 2021 is as follows:

FY 21	FY 22	FY 23	FY 24	FY 25
46.67%	50.04%	46.56%	42.50%	42.77%

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%

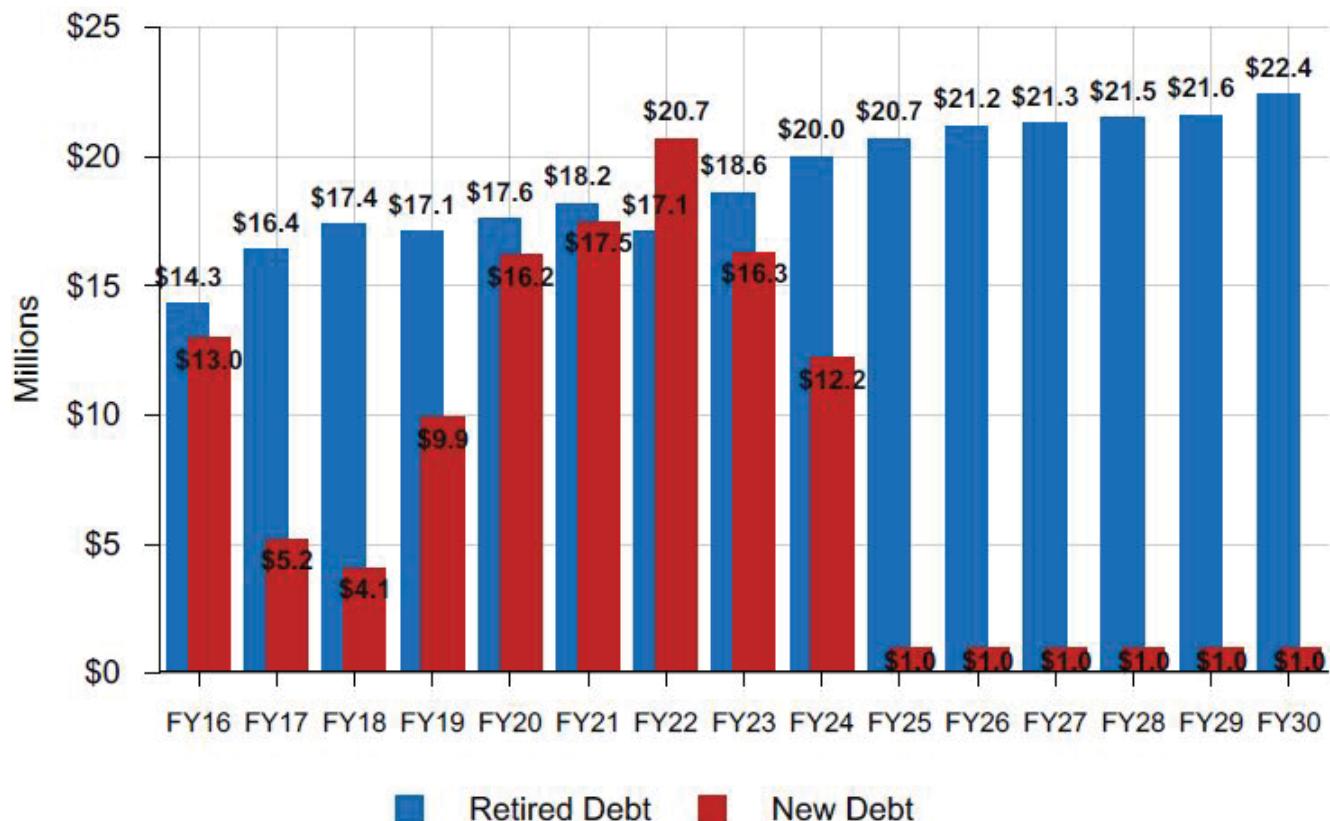
Retired Debt Versus New Debt

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, 2015, was \$295,561,181 (89.89% of statutory debt limit). **The City is projected to have \$34,773,390 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. This 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 for the five-year Capital Improvement Program ending in Fiscal Year 2025 and then for 10 years ending in Fiscal Year 2030. 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)

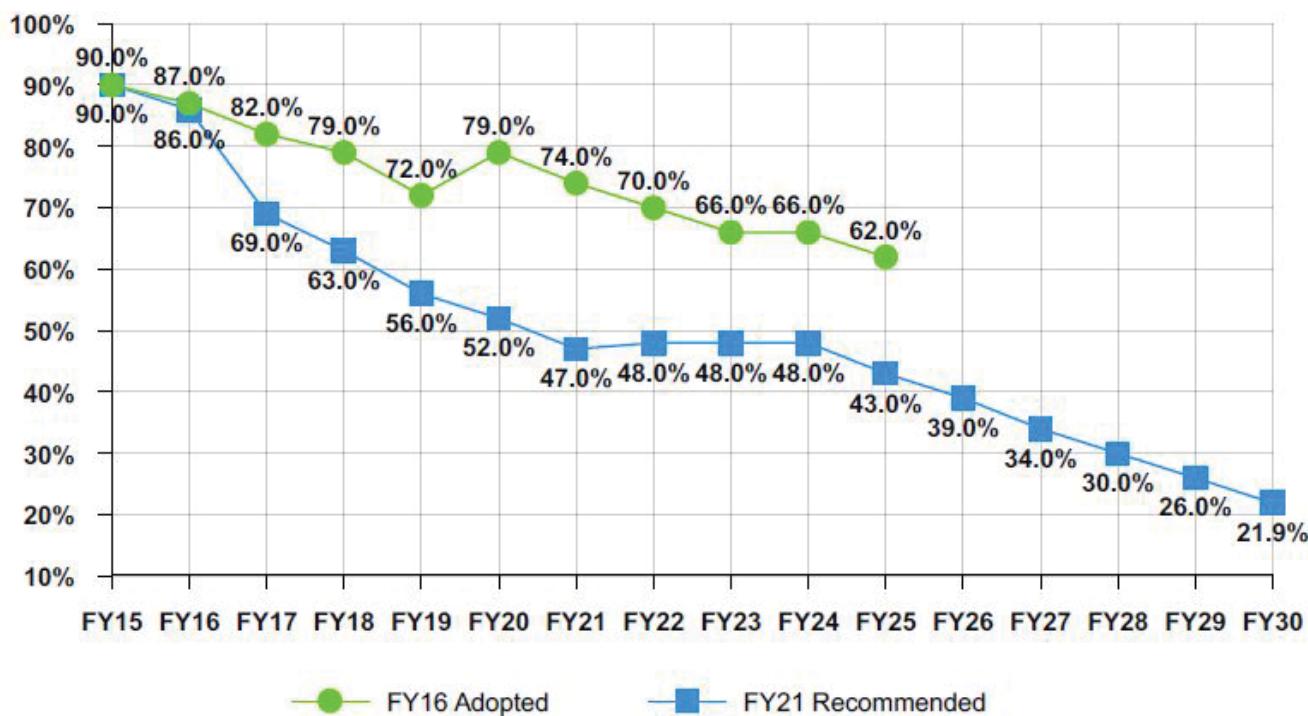


Statutory Debt and Total Debt

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.

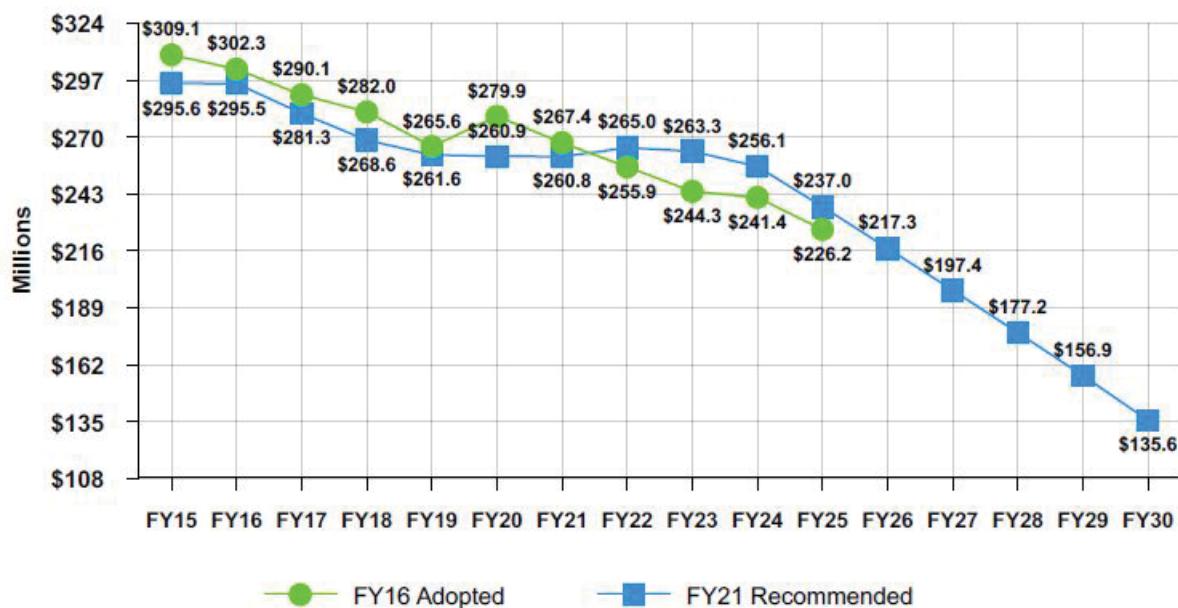
By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$242.2 million (43% of the statutory debt limit) and the projection is to be at \$161 million (28% of statutory debt limit) within 10 years.

Statutory Debt Limit Used (As of June 30th)



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.

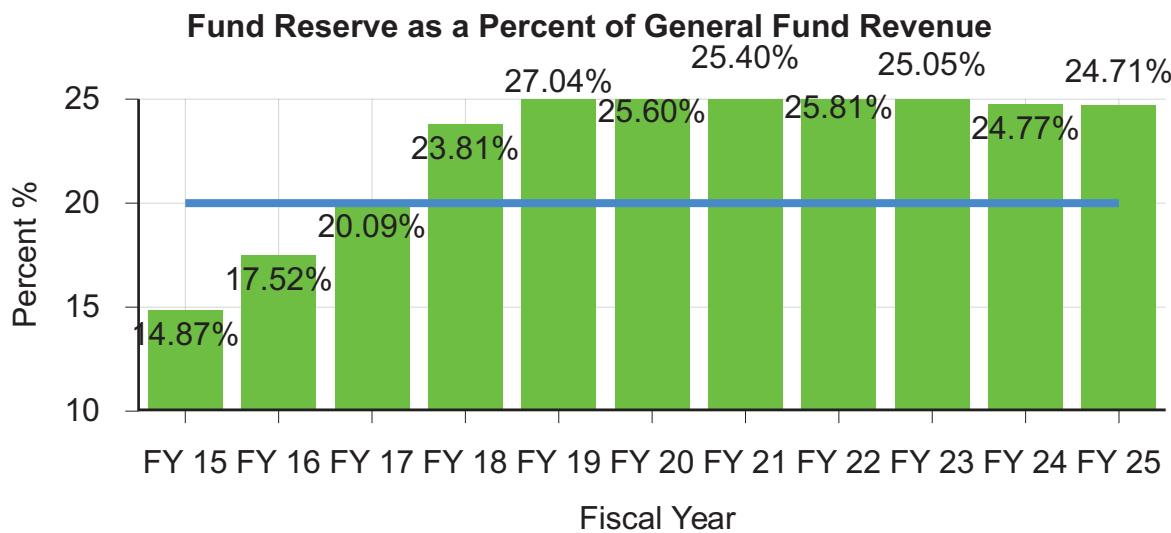
Total Debt (In Millions)



General Fund Reserves

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	0.2704	Increase due to capital projects not expended before the end of the FY
FY 2020	25.6%	Decrease due to planned capital expenditures
FY 2021	25.4%	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%	25.6%	25.4%	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.

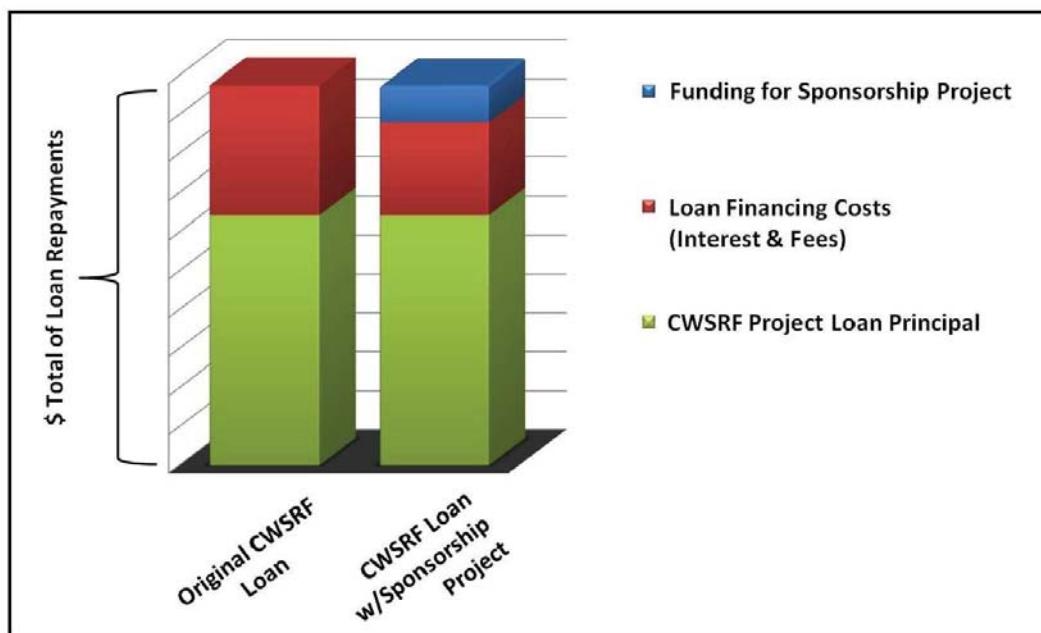


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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 Federal 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 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.

The five-year CIP adopted through the current year (Fiscal Year 2020) budget process covered Fiscal Year 2020 through 2024 and is \$192,780,230. The recommended five-year CIP for the upcoming budget process

(Fiscal Year 2021) will cover Fiscal Year 2021 through 2025 and would be \$200,095,388 if adopted as recommended. This is a \$7,315,158 (3.79%) increase.

FY 2020-2024 Capital Improvement Program (CIP) compared to the FY 2021-2025 Capital Improvement Program is as follows:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
FY19 CIP	\$43,584,986	\$48,027,072	\$23,976,270	\$24,923,765	\$26,487,922	—	\$167,000,015
FY20 CIP	—	\$59,747,247	\$46,374,070	\$41,267,675	\$30,135,368	\$22,571,028	\$200,095,388
\$ Difference	—	+\$11,720,175	+\$22,397,800	+\$16,343,910	+\$3,647,446	—	\$33,095,373
% Change	—	+24.40%	+93.42%	+65.58%	+13.77%	—	19.82%

Further information about the changes to capital improvement projects can be found on pages xv-xxi.

Fiscal Year 2021 will be the fourteenth fiscal year that the Stormwater Fund is recommended to be fully funded by stormwater user fees. The General Fund will continue to provide funding for the stormwater fee subsidies that provide a 50% subsidy for the stormwater fee charged to property tax exempt properties, low-to-moderate income residents, and a 75% subsidy for the stormwater fee charged to residential farms. The FY 2021 Stormwater User Fee is proposed to increase from \$8.29 per SFU to \$8.85 per SFU, a 2.49% increase, consistent with Ordinance 16-14 passed on March 5, 2014.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adopted Per Ordinance 21-12	\$8.50	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Adopted Per Ordinance 16-14	\$6.38	\$6.81	\$7.27	\$7.76	\$8.29	\$8.85	\$9.00
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-1.69%	0%

* The recommended rates for FY16 through FY20 reflect the rates previously established by Ordinance 16-14 following the State's approval of \$98.5 million in State Flood Mitigation state sales tax increment funds for the Bee Branch Watershed Flood Mitigation Project. Ordinance 21-12 was the ordinance adopted prior to the City receiving the Flood Mitigation grant.

The Stormwater Utility was formed on July 1, 2003, to update and expand the City's aging infrastructure, comply with the National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit, and implement the various elements of the 2001 Drainage Basin Master Plan Stormwater Management Plan (amended in 2013), which outlined improvements in both the Catfish Creek and Bee Branch watersheds. The flood mitigation improvements in the Catfish Creek Watershed have been completed. The improvements in the Bee Branch Watershed are part of the multi-phased, fiscally responsible, holistic Bee Branch Watershed Flood Mitigation Project which will mitigate flooding, improve water quality, stimulate investment, and enhance the quality of life. The City's has been able to garner support from local, state, and federal partners with over \$163 million in outside funding to help offset the cost of the overall \$232 million project. Since 2001, the City has made steady progress on the various phases of the project.

The phases of the Bee Branch Watershed Flood Mitigation Project are as follows:

Phase	Description	Status
1	Carter Road Detention Basin	Complete
2	West 32 nd Street Detention Basin	Complete
3	Historic Millwork District	Complete
4	Lower Bee Branch Creek Restoration	Under Design/Under Construction
5	Flood Mitigation Gate Replacement	Under Design
6	Impervious Surface Reduction	Under Design/Under Construction
7	Upper Bee Branch Creek Restoration/Railroad Culverts	Under Design/Under Construction
8	22 nd Street Storm Sewer Improvements	Under Design
9	Flood Mitigation Maintenance Facility	Under Design/Site Clearing
10	North End Storm Sewer Improvements	Initiate Design in 2021
11	Water Plant Flood Protection	Initiate Design in 2022
12	17 th Street Storm Sewer Improvements	Under Design/Under Construction

In FY 2017, additional projects were added through the budget amendment process as the City learned late in the process of the award of a \$31.5 million HUD Resiliency grant for the Bee Branch Watershed.

Individually, the 12 phases of the project may provide some benefit. But flash flooding can be expected to occur until all of the improvements are implemented. But it is also true that with the completion of each subsequent phase, the threat of flash flood damage is lessened and the resulting damage will be mitigated.

Because of the public support for the Bee Branch Watershed Flood Mitigation Project, the stated commitment of the City of Dubuque City Council to implement the various phases of the project, and because the City has already started implementing some of the improvements, private investment in the Bee Branch Watershed has already eclipsed \$139 million since 2008 with an additional \$215 million expected to follow in the next ten years for a combined total of \$354 million in private investment. This non-public investment by private developers includes an estimated \$258 million for the rehabilitation of Caradco, Novelty Ironworks, Betty Building, Voices Building, Power Plant, Foundry, Farley Loetscher, Kirby Building and Wilmac Building all located in the Historic Millwork District; \$15.1 million of non-public investment in the Washington Neighborhood related to Community Housing Initiatives Acquisition & Redevelopment, St. Mary's Campus, Corner Grill, Rusk Building, Conlin Building, Welu Building, Richards Building, High Building, Streinz Building, Widmeier Building and Engine House; and \$2.3 million in non-public investment in the Downtown Neighborhood related to the Babler Building, 324-326 West Locust Street, 346-348 West Locust Street and 407-409 Loras Boulevard.

The CIP budget reflects the **Dubuque Five-Year (2021-2025) City Council Goals** and **2019-2021 Policy Agenda, established by the City Council August, 2019.**

Dubuque Five-Year City Council Goals

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity
Vibrant Community: Healthy and Safe
Livable Neighborhoods and 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

Policy Agenda 2019 - 2021

Top Priority (in alphabetical order)

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

High Priority

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

Attachment 3 provides a summary of these projects organized by City Council's five-year goals and Fiscal Year 2021 priorities reflect how these goals are addressed.

Finally, **Attachment 4** provides detail on the source of funds and highlights important points about the 5-year CIP Program.

CIP FORMAT

The format for the Fiscal Year 2021-2025 CIP is substantially the same as previous fiscal years. First, an index referencing the 2021-2025 Capital Improvement Budget follows the budget message. The index identifies each capital improvement first by city department and then by all applicable State programs as a subcategory under each department. The index serves as a quick reference for each CIP, and the far right hand column shows the page number of each project. Secondly, a separate project page is provided to show the detail for each individual project. These projects pages are also arranged first by city department and then by State program as a subcategory within each department.

As in previous CIP budget documents, each detailed project page identifies the city department, the state program, project title, account code (consisting of program number, department number, fund and capital project number), and total project cost. The project page then shows any funds expended for the project in

Fiscal Year 2019 and the adopted budget in Fiscal Year 2020. In Section A of the project form entitled "Expenditure Items", project costs are shown by major expenditure item (i.e., Design and Engineering, Land and Right-of-Way Purchase, Construction and Other Expense). In Section B, entitled "Project Financing", the project funding is presented by major revenue source (i.e., General Fund, Sales Tax Fund, Water Depreciation Fund, Sanitary Sewer Construction Fund, and Road Use Tax Fund). In Section C, entitled "Impact – Operations," the dollar impact on operations in terms of greater or lesser operating costs and/or greater or lesser revenue is provided when available. Lastly, there is a narrative section, which provides a description of the project, a justification for the project and, where appropriate, how it relates to other projects or plans. A small map may also be provided to further identify the location of the project.

Each detailed project page identifies the budget for each fiscal year in the next five years. There is a sixth column labeled "2026". This column is included to show that the project does not end in the next five years and that additional budget will be needed to fully complete the project. The "2026" column will show the total remaining estimate for the project, unless the project is annual. This column could also be known as "Beyond Fiscal Year 2025." If a project is annual the "2026" column will only show one years worth of budget.

New this fiscal year is a section in the detailed project pages called "First Year Submitted". This information represents the year the capital improvement project was first submitted for consideration. This is not the first year that the capital project was recommended for funding, but instead represents the first year a staff member identified a need for the project and created a CIP to present to the City Manager.

CONCLUSION

The Capital Improvement Program represents the City of Dubuque's commitment to a maintenance and physical development plan for the next five years. The first year of the five-year CIP goes into the budget for next year and deserves the most attention. As you know, the CIP is updated each year so that City Council will have an opportunity in the next year to change Fiscal Year 2022 through Fiscal Year 2025 projects, as well as to add projects for Fiscal Year 2026.

A ranking system was established in Fiscal Year 2019 to more readily identify capital projects that directly meet City Council Goals and Priorities and address City needs. This ranking process also included several collaborative meetings with staff to determine which projects should be recommended for funding with the limited resources available. There are many capital projects that have been added to meet City Council Goals and Priorities and address City needs (\$37,432,931). Those new projects that appear in the five-year CIP are as follows:

Department	New Project	Total CIP
Airport	Replace DJC Hangar Floor Coating	\$ 41,000
Airport	Pavement Condition Study	\$ 103,472
Airport	Corporate Hangar Facilities Maintenance	\$ 40,000
Airport	Extend Runway 18/36	\$ 268,000
Building	Downtown URD Non-Profit Accessibility Assistance Program	\$ 500,000
City Clerk's Office	City Clerk's Office Re-Design	\$ 30,400
Conference Center	Roof Restoration	\$ 350,000
Conference Center	Wood Bench Replacement	\$ 25,000
Conference Center	Management and Operations Assessment	\$ 32,000
Conference Center	Furniture Upholstery	\$ 30,000
Conference Center	Trash Compactor Rehabilitation	\$ 30,700
Conference Center	Replace Clouds	\$ 83,800

Department	New Project	Total CIP
Conference Center	Paint Bridge	\$ 35,000
Conference Center	Staging and Riser Replacement	\$ 25,000
Economic Development	Kerper Boulevard Revitalization	\$ 50,000
Economic Development	South Port Master Plan Implementation	\$ 215,000
Fire	Outdoor Warning Siren Repair/Replace	\$ 300,000
Fire	Fire Station Exhaust Systems	\$ 100,000
Fire	Station 6 Structural, Roof, and Tuckpointing Repairs	\$ 209,000
Fire	Station 5 Bathroom Remodel	\$ 15,000
Five Flags	Bijou Room & Hall - Tile Replacement	\$ 50,000
Five Flags	Theater - Carpet Replacement	\$ 70,000
Housing	Neighborhood Reinvestment Partnership	\$ 1,200,000
Information Services	Enterprise Firewall Security Gateway Cluster	\$ 37,955
Information Services	Ransomware Defender & File Recovery	\$ 50,610
Information Services	Network Monitoring & Troubleshooting	\$ 30,240
Information Services	Third Street Data Center	\$ 303,000
Library	Replace Water Piping - Phase 4	\$ 71,835
Library	Landscaping and Plaza Redesign	\$ 100,202
Library	Removal of Underground Oil Tank	\$ 59,379
Parks	Westbrook Park Phase II	\$ 214,000
Parks	North Fork Trail	\$ 214,000
Parks	Pebble Cove Park	\$ 214,000
Parks	Usha Park	\$ 115,000
Parks	Allison Henderson Stormwater Project	\$ 25,000
Parks	Re-Imagine Comiskey Park	\$ 87,700
Parks	Eagle Point Park - Replace Roof on Eagles View Pavilion	\$ 45,000
Parks	Eagle Point Park - Renovate Shiras Memorial Pavilion	\$ 55,000
Parks	Eagle Point Park - Rest Room Renovation	\$ 40,000
Parks	Eagle Point Park - Building & Structures Assessment	\$ 5,000
Parks	Eagle Point Park - Replace Lights on Tennis Courts	\$ 102,000
Parks	Ham House Exterior and Landscape Improvements	\$ 90,834
Parks	Madison Park - Renovate Pavilion	\$ 82,500
Parks	Miller Riverview Park - Quick Connects for Pedestals	\$ 40,000
Parks	Veteran's Memorial Park - Disc Golf Course Renovation	\$ 40,000
Parks	Ash Tree Removal and Tree Replacement	\$ 1,625,000
Parks	Highway 20 - Replace Roses	\$ 100,000
Parks	Resurface Tennis Courts	\$ 40,000
Parks	Industrial Center Native Plantings	\$ 20,000
Parks	Washington Community Gateway	\$ 15,000
Parks	Forestry Building - Replace Roof	\$ 40,000
Parks	Parks - Paint Light Poles	\$ 15,000

Department	New Project	Total CIP
Parks	Maintenance Headquarters Wash Bay	\$ 20,000
Parks	Paint Railings	\$ 20,000
Public Works	City Tipper Carts	\$ 840,000
Public Works	Sandbagging Equipment	\$ 35,000
Recreation	Flora & Sutton Filter Tank Replacement	\$ 200,000
Recreation	Administrative Welcome Reception 1st Floor Remodel	\$ 15,000
Recreation	Range Project	\$ 320,000
Recreation	Multicultural Family Center Sidewalk Replacement and Concrete Improvements	\$ 25,000
Recreation	POD - Signage Replacement	\$ 10,000
Recreation	POD - Dock Maintenance	\$ 40,000
Recreation	LS Facility/Deferred Maintenance Assessment	\$ 90,000
Recreation	New Operating System (Registration, Reservation, POS)	\$ 90,000
Recreation	Quality of Life Needs Assessment	\$ 40,000
Sanitary Sewer	McFadden Farm Sanitary Sewer Extension	\$ 532,000
Sanitary Sewer	Abbott & Cottage Sanitary Sewer Reconstruction	\$ 220,000
Sanitary Sewer	Force Main Stabilization	\$ 7,792,308
Sanitary Sewer	General Sanitary Sewer Replacement	\$ 1,000,000
Stormwater	Bee Branch Creek Gate & Pump Replacement	\$ 9,904,010
Stormwater	Seippel Road Culvert Replacement	\$ 56,000
Stormwater	Catherine Street Storm Sewer Improvements	\$ 53,000
Stormwater	Villa Street Storm Sewer Replacement	\$ 33,000
Stormwater	Northridge Dr Storm Sewer Extension	\$ 133,200
Streets	Southwest Arterial ITS Corridor Development	\$ 1,700,000
Streets	Westside Drive Street Lights	\$ 150,000
Streets	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	\$ 520,000
Streets	Northwest Arterial Eastbound Dedicated Left Turn lane onto John F Kennedy (JFK) Road	\$ 180,000
Streets	Pavement Preservation Joint Sealing	\$ 210,000
Streets	Rockdale Road Reconstruction	\$ 200,000
Streets	Decorative Concrete Maintenance Program	\$ 75,000
Streets	Villa Street Retaining Wall	\$ 1,600,000
Streets	Lowell Street Retaining Wall	\$ 141,500
Streets	Brick Paver Maintenance	\$ 90,000
Streets	Ice Harbor Road - Museum Wetland Railing	\$ 20,000
Streets	Third Street Overpass Railing Painting	\$ 120,000
Streets	Speed Shields	\$ 138,000
Traffic	Broadband Acceleration and Universal Access	\$ 511,000
Water	Westside Water System Service Line Installation/Fire Hydrant Install/ Purchase	\$ 65,000
Water	Water Treatment Plant Condition Assessment and Master Plan	\$ 155,000
Water	Landfill Frontage Rd. Water Main Extension	\$ 121,500
Water	Althauser St. & Eagle St. Water Main Improvements	\$ 292,490

Capital Improvement Program

Department	New Project	Total CIP
Water	Public Safety Way Water Main Improvements	\$ 106,700
Water	Water Treatment Plant Boiler Improvements	\$ 20,000
Water	WTP and Pump Station Pipe Rehabilitation	\$ 20,000
Water	Pump Station Site Drainage Improvements	\$ 15,000
Water	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	\$ 693,596
WRRC	Final Clarifier Rehabilitation	\$ 860,000
WRRC	Activated Sludge Process Improvements	\$ 168,000
WRRC	Pump Trailer	\$ 110,000
TOTAL		\$37,432,931

The Capital Improvement requests that were previously funded in the five-year CIP that are not included in this five-year CIP total \$6,219,974. To put these back into the five-year CIP, other projects will need to be removed, property taxes would need to be raised and/or more debt would need to be issued. Of those removed, \$3,955,410 are identified as deferred maintenance items, delineated with an asterisks below. The removed CIPs are as follows:

Department	Existing Project Not Funded	Total CIP
Building	ADA Compliance Consultant	\$ 78,347
Housing	Historic Preservation Housing Forgivable Loan	\$ 50,000
Public Works	Hawthorne Street Boat Ramp Repair	\$ 341,410 *
Sanitary Sewer	Catfish and Granger Creek Interceptor, Force Main	\$ 3,434,000 *
Parks	Re-landscape Locust Street Connector	\$ 30,000
Parks	Develop Dog Park	\$ 30,000
Parks	All Parks- Cameras/Code Blue Phones	\$ 216,217
Engineering	Railroad Quiet Zone Study	\$ 38,500
Streets	Guardrail Replacement	\$ 80,000 *
Streets	Traffic and Pedestrian Crossing Warning Devices	\$ 119,500
Streets	Green Alleys - Non Bee Branch	\$ 560,000
Streets	Bee Branch Creek Trail: 16th to 9th	\$ 1,142,000
Streets	Lead Service Line Replacement Program	\$ 100,000 *
Total \$		6,219,974
<i>Total Deferred Maintenance \$</i>		<i>3,955,410</i>

Capital Improvement Program

As is the case every year, there were new projects requested that were not able to be included in whole or in part in this five year CIP (\$27,759,418). Of those \$13,662,100 are identified as deferred maintenance, delineated with an asterisks below. CIP requests that were not funded include:

Department	New Project Not Funded	Total CIP
Airport	University of Dubuque Corporate Hangar Construction	\$1,400,000
Airport	University of Dubuque Parking Lot	\$220,000
Airport	Additional Terminal Parking	\$2,001,775
Airport	Construct Solar Photovoltaic System	\$3,095,000
Airport	Terminal Entrance Sign Regrading & Additional Lighting	\$216,138
CMO	Renew DBQ L/I Solar Pilot	\$80,000
CMO	Service Delivery Study	\$72,500
Public Works	Solid Waste Automated Vehicles	\$2,610,423
Public Works	Smart Lid Manhole Project	\$150,000
Sanitary Sewer	King Street Sanitary Sewer Reconstruction	\$94,100 *
Stormwater	Century Drive Storm Sewer Reconstruction (Street Project)	\$155,000 *
Parks	Eagle Point Park - Clear Trees From Bluff	\$20,000 *
Parks	Eagle Point Park - Indian Room Restoration	\$12,000 *
Parks	Madison Park - Flag Pole	\$25,000 *
Parks	Town Clock Lighting	\$10,000
Parks	Miller Riverview Park - Install Irrigation at Veterans' Memorial Site	\$10,000 *
Parks	Park Drinking Fountains	\$40,000 *
Parks	Ecological Restoration	\$20,000
Parks	Parks - Replace Trash Cans	\$40,000 *
Parks	Parks Fleet Automated Vehicle Location	\$38,000
Parks	Eagle Point Park - Accessible Walkway to the Log Cabin Pavilion	\$356,000 *
Parks	Greenhouse - Remove Trees on Hillside	\$25,000 *
Parks	Eagle Point Park - Develop Wading Pool Replacement Plans	\$40,000 *
Parks	Roosevelt Park Redevelopment	\$35,000 *
Parks	Replace Flag Poles in Major Parks	\$50,000 *
Parks	Welcome Sign North	\$6,000
Parks	Eagle Point Park - Develop Wading Pool Replacement Plans	\$40,000
Parks	Roosevelt Park Redevelopment	\$35,000
Parks	Welcome Sign North	\$60,000
Parks	Welcome Sign East	\$54,000
Parks	Maintenance Headquarters Storage Area	\$85,000
Parks	Valentine Park Pavilion Installation	\$5,000
Recreation	Multicultural Family Center Addition Remodel	\$226,482
Recreation	MFC and Human Rights Office Renovation	\$175,000
Recreation	City Department Office Space	\$669,000
Recreation	Port of Dubuque Flood Wall Dubuque Welcome Sign	\$30,000

Department	New Project Not Funded	Total CIP
Engineering	City Hall 3rd Floor Renovation	\$1,225,000
Streets	Landfill Access Frontage Road LED Street Lights	\$400,000
Streets	Pennsylvania Avenue and Radford Road Intersection Roundabout	\$1,100,000 *
Streets	Pavement Rehabilitation - Dowel Bar Concrete Joint Repair	\$1,608,000 *
Streets	Century Drive Reconstruction	\$1,850,000 *
Streets	Roosevelt Street Improvements	\$5,000,000 *
Streets	Washington Street Reconstruction - 7th to 9th	\$680,000 *
Streets	8th Street Reconstruction - Jackson St. to White St.	\$730,000 *
Streets	7th Street Reconstruction - Jackson St. to Iowa St.	\$1,637,000 *
Streets	Hillcrest Road Sidewalks	\$60,000
Streets	TRAIL - Chavenelle Road to SW Arterial	\$1,248,000
Streets	JFK Road Resurfacing - John Wesley Dr. to Derby Grange Road	\$155,000 *
	Total	\$27,759,418
	<i>Total Deferred Maintenance</i>	\$13,662,100

The CIP budget is the product of the hard work of a large number of people. It begins with department and division managers and their staff who prepared, ranked and updated the CIP requests. It extends to Boards and Commissions who review staff's recommendations and make modifications and establish priorities.

I wish to express my thanks to all who were involved in preparing the Fiscal Year 2021-2025 version of the City's Capital Improvement Program. Special thanks go to Director of Finance & Budget Jennifer Larson, Budget Analysts Rachel Kilburg, Elena Fox, and Kayla Morrison, City Manager's Office Manager Juanita Hilkin, City Manager's Office Secretary Stephanie Valentine and Finance Department Secretary Ella Lahey. I am proud of the work completed by City staff and the end-result. I hope after you have had an opportunity to review this document that you feel it is responsive to your priorities.

FISCAL YEARS 2021-2025 CIP SOURCE OF FUNDS

To finance the CIP projects, a variety of funding sources are used. The following table shows the source of funds for each year of the 5 year CIP.

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PERCENT
Current Revenue							
Rental Dwelling Rehab Loan Repayments	30,000	30,000	30,000	30,000	30,000	150,000	0.07%
Homeownership Loan Repayments	3,000	6,000	10,200	10,200	10,200	39,600	0.02%
Historic Preservation Loan Repayments	9,270	9,270	9,270	9,270	9,270	46,350	0.02%
Washington Neighborhood Loan Repayments	20,000	20,000	20,000	20,000	20,000	100,000	0.05%
Downtown Loan Pool Revolving Fund-Repayments	—	—	—	300,000	—	300,000	0.15%
Insurance and Other Reimbursements	30,000	40,000	25,000	25,000	25,000	145,000	0.07%
County Reimbursement	369,583	—	—	—	—	369,583	0.18%
Golf Revenue	—	20,000	—	10,000	10,000	40,000	0.02%
Subtotal Current Revenue	461,853	125,270	94,470	404,470	104,470	1,190,533	0.59%
Cable TV	3,070	—	—	3,070	3,070	9,210	0.00%
Internal Service Funds-City Garage	8,680	2,200	12,550	0	4,400	27,830	0.01%
Landfill Fund	2,550	36,600	13,700	7,000	950	60,800	0.03%
Transit Fund	4,580	—	—	16,478	—	21,058	0.01%
Parking Enterprise Fund	79,570	—	10,000	22,422	—	111,992	0.06%
Solid Waste Collection	604,175	528,628	542,034	319,142	476,124	2,470,103	1.23%
Sanitary Sewer Utility	934,407	1,350,487	548,680	1,722,477	3,259,933	7,815,984	3.91%
Stormwater Utility Fees	1,385,869	809,310	559,268	510,152	654,287	3,918,886	1.96%
Water Utility Fund	608,499	2,282,636	1,982,446	2,490,354	1,758,760	9,122,695	4.56%
Current Revenue-Utility/Enterprise	3,631,400	5,009,861	3,668,678	5,091,095	6,157,524	23,558,558	11.77%
Fund Balance	100,000	—	—	—	—	100,000	0.05%
Airport Customer Facility Charge	72,750	0	—	—	—	72,750	0.04%
Sales Tax 20%	1,460,273	570,617	501,000	565,962	885,610	3,983,462	1.99%
Sales Tax 30%	3,365,624	2,556,204	2,611,500	2,661,672	2,684,000	13,879,000	6.94%
SRF Bonds-Sewer Fund Abated	2,786,190	4,541,000	3,926,000	486,000	216,000	11,955,190	5.97%
SRF Bonds-Stormwater Abated	7,300,090	—	—	—	—	7,300,090	3.65%
GO Bonds - Solid Waste Collection	280,000	280,000	280,000	—	—	840,000	0.42%
GO Bonds-Sales Tax 20%	1,133,863	2,839,356	427,300	1,090,200	806,000	6,296,719	3.15%
GO Bonds - DICW	1,295,000	—	4,455,000	3,900,000	—	9,650,000	4.82%
GO Bonds-GDTIF	1,245,000	10,000,000	7,240,000	6,690,000	0	25,175,000	12.58%
Total Construction	20,021,260	20,787,177	19,440,800	15,393,834	4,591,610	80,234,681	40.10%
Community Development Funds	601,665	592,004	492,850	501,724	500,533	2,688,776	1.34%
FAA Total	360,180	4,275,000	4,725,000	2,297,945	241,200	11,899,325	5.95%
Federal HUD Resiliency Grant	10,912,419	674,000	—	—	—	11,586,419	5.79%
Federal Lead Paint Hazard Mitigation Grant	785,000	785,000	—	—	—	1,570,000	0.78%
Federal Transit Administration	13,796	—	0	—	—	13,796	0.01%
Federal Assistant	1,250,000	1,250,000	—	—	5,000,000	7,500,000	3.75%
Federal--STP Funds	1,853,000	0	0	0	0	1,853,000	0.93%
Total Federal	15,776,060	7,576,004	5,217,850	2,799,669	5,741,733	37,111,316	18.55%
Iowa Finance Authority	141,283	141,283	141,283	141,283	141,283	706,415	0.35%
Road Use Tax	2,028,680	170,000	55,000	—	24,636	2,278,316	1.14%
State Flood Mitigation Grant	4,811,008	3,519,592	—	220,000	—	8,550,600	4.27%

Capital Improvement Program

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PERCENT
State Airport Grant						0	0.00%
Other State Funding- IDOT & Trails Grants	2,168,250	2,297,200	4,310,000	0	0	8,775,450	4.39%
Total State	9,166,361	6,128,075	4,506,283	379,472	165,919	20,346,110	10.17%
DRA-Gaming Receipts	49,280	142,900	40,000	223,000	202,170	657,350	0.33%
DRA-Distribution of Surplus	2,711,375	2,476,982	2,603,519	2,546,731	1,940,440	12,279,047	6.14%
Total DRA	2,760,655	2,619,882	2,643,519	2,769,731	2,142,610	12,936,397	6.47%
Greater Downtown TIF Payments	2,468,876	2,404,275	3,105,998	719,000	1,195,000	9,893,149	4.94%
English Ridge Housing TIF Payments	415,544	200,006	229,133	250,414	325,917	1,421,014	0.71%
Rustic Point Housing TIF Payments	5,053	16,495	25,237	47,194	60,173	154,152	0.01%
South Pointe Housing TIF	215,802	191,230	268,318	377,230	634,076	1,686,656	0.01%
Dubuque Industrial West TIF Payments	2,105,000	0	1,135,547	807,351	300,000	4,347,898	2.17%
North Cascade Housing TIF Payments	1,237,190	502,865	557,252	619,626	673,988	3,590,921	1.79%
Total TIF Funds	6,447,465	3,314,871	5,321,485	2,820,815	3,189,154	21,093,790	10.54%
Private Participation	657,193	582,930	84,590	86,282	88,008	1,499,003	0.75%
Total Private	657,193	582,930	84,590	86,282	88,008	1,499,003	0.75%
Homeownership Sale Proceeds	155,000	200,000	260,000	360,000	360,000	1,335,000	0.67%
Ind. Parks Land Sales- Dubuque Industrial Center West	310,000	0	0	0	0	310,000	0.15%
Total Land Sales	465,000	200,000	260,000	360,000	360,000	1,645,000	0.82%
Special Assessments	360,000	30,000	30,000	30,000	30,000	480,000	0.24%
Total Spec. Assessment	360,000	30,000	30,000	30,000	30,000	480,000	0.24%
GRAND TOTAL	59,747,247	46,374,070	41,267,675	30,135,368	22,571,028	200,095,388	100.0%

Attachment 2

FISCAL YEAR 2021 - 2025 CIP BUDGET GROUPED BY STATE PROGRAMS

The Fiscal Year 2021-2025 Capital Improvement Program totals \$200,095,388. The following table summarizes expenditures for each State program by year.

FISCAL YEAR 2020-2024 CIP CAPITAL IMPROVEMENT PROGRAM

PROGRAM	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	5 YEAR TOTAL	PERCENT OF TOTAL
Public Safety	1,134,714	2,157,915	559,740	1,071,210	1,279,250	6,202,829	3.1%
Public Works	16,464,650	11,382,679	12,609,898	5,610,044	3,657,866	49,725,137	24.9%
Culture & Recreation	2,077,157	1,054,531	1,316,000	7,659,942	1,409,170	13,516,800	6.8%
Community & Econ.	6,002,104	4,063,480	7,939,240	8,347,568	3,089,907	29,442,299	14.7%
General Government	1,780,272	2,454,733	1,458,097	1,428,984	1,359,443	8,481,529	4.2%
Business Type	32,288,350	25,260,732	17,384,700	6,017,620	11,775,392	92,726,794	46.3%
TOTAL	59,747,247	46,374,070	41,267,675	30,135,368	22,571,028	200,095,388	100.0%

The State Mandated Budget Program Areas and the City Departments/Activities that fall under each of these areas are as follows:

Public Safety – Includes Police, Emergency Communication Center, Fire, Disaster Services, Health Services: Animal Control, Public Works:

Flood Control, Building Services: Inspection

Public Works – Includes Airport, Public Works, Engineering

Health and Social Services – Human Rights, Health Services, Purchase of Services

Culture and Recreation – Parks, Civic Center, Conference Center, Recreation, Library, City Manager: Cultural Affairs

Community and Economic Development - Economic Development, Housing and Community Development, Planning Services, Purchase of Services, City Manager: Neighborhood Development

General Government – Building Services: City Hall/Annex Maintenance/Grand River Center Maintenance, City Council, City Manager, City Clerk, Finance, Cable TV, Legal, Information Services

Business Type – Water, Water Pollution Control, Parking Division, Transit, Public Works: Landfill, Engineering: Sewer, Stormwater, Finance: Meter Reads/Service

FISCAL YEAR 2021-2025 CIP BUDGET HIGHLIGHTS BY CITY COUNCIL GOALS & PRIORITIES

2025 CITY COUNCIL GOALS & CORRESPONDING PRIORITIES:

ROBUST LOCAL ECONOMY: DIVERSE BUSINESSES & JOBS WITH ECONOMIC PROSPERITY

Priority: Dream Center: Facilities & Programs

Priority classification: Top Priority

CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 279) FY20 and FY21 funds. This priority is also supported through the Proposed FY21 Operating Budget in the Economic Development Department.

Priority: Fountain of Youth: Funding

Priority classification: High Priority

CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 279) FY21 and FY22 funds to be used for the United Way building, where Fountain of Youth is located. This priority is also supported through the Proposed FY21 Operating Budget in the Economic Development Department.

VIBRANT COMMUNITY: HEALTHY & SAFE

Priority: Brain Health Strategy & Action Plan

Priority classification: High Priority

CIP projects supporting this Priority: This priority does not currently have funds dedicated.

LIVABLE NEIGHBORHOODS & HOUSING: GREAT PLACE TO LIVE

Priority: Four Mounds/HEART Program: Funding

Priority classification: High Priority

CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 279) FY22-FY25 funds.

FINANCIALLY RESPONSIBLE, HIGH-PERFORMANCE CITY ORGANIZATION: SUSTAINABLE, EQUITABLE, AND EFFECTIVE SERVICE DELIVERY

Priority: Human Resources Policies & Handbook Revision

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is also supported through the Proposed FY21 Operating Budget in the Human Resources Department and the City Managers Office.

Priority: Debt Reduction Plan: Re-Affirmation

Priority classification: High Priority

CIP projects supporting this Priority: This priority is addressed throughout the budget process and in the adopted FY21 Budget & Fiscal Policy Guidelines.

SUSTAINABLE ENVIRONMENT: PRESERVING & ENHANCING NATURAL RESOURCES

Priority: Emerald Ash Borer Program

Priority classification: Top Priority

CIP projects supporting this Priority: Ash Tree Removal & Tree Replacement (p 48), Street Tree Program (p 49), Sidewalk Program - City Owned Property (p 235). This priority is also supported through the Proposed FY21 Operating Budget in the Leisure Services Department.

PARTNERSHIP FOR A BETTER DUBUQUE: BUILDING OUR COMMUNITY THAT IS VIABLE, LIVABLE & EQUITABLE

Priority: Imagine Dubuque: Implementation

Priority classification: Top Priority

CIP projects supporting this Priority: Implementation of specific recommendations addressed through the operating budget and various CIPs.

DIVERSE ARTS, CULTURE, PARKS AND RECREATION EXPERIENCES & ACTIVITIES

Priority: Dream Center: Facilities & Programs

Priority classification: Top Priority

CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 279) FY20 and FY21 fund. This priority is also supported through the Proposed FY21 Operating Budget in the Economic Development Department.

CONNECTED COMMUNITY: EQUITABLE TRANSPORTATION, TECHNOLOGY, INFRASTRUCTURE & MOBILITY

Priority: Major Street Improvement Plan: Project Priority & Funding

Priority classification: Top Priority

CIP projects supporting this Priority: Chavanelle Rd Reconstruction (p 218), North Cascade Rd Reconstruction (p 226), Cedar Cross Rd Reconstruction (p 228), Seippel Rd Reconstruction (p 229), Pavement Rehabilitation (p 230), Pavement Preservation Joint Sealing (p 232), Rockdale Rd Reconstruction (p 233).

Priority: Parking Ramp Maintenance: Funding

Priority classification: Top Priority

CIP projects supporting this Priority: Port of Dubuque Ramp Major Maintenance (p 299), Locust/Iowa St Parking Ramp Repairs & Additional Parking (p 301). This priority is also supported through the Proposed FY21 Operating Budget in the Transportation Services Department.

Priority: Street Maintenance Program: Increased Funding

Priority classification: High Priority

CIP projects supporting this Priority: Asphalt Milling Program (p 143), Concrete Street Section Repair Program (p 149), Pavement Rehabilitation (p 230), Pavement Preservation Joint Sealing (p 232).

Priority: Transit Vehicle Replacement Funding

Priority classification: High Priority

CIP projects supporting this Priority: Transit Vehicle Replacement (p 295), McFadden Farm Water Main Improvements (p 126).

MANAGEMENT AGENDA

The City Council also identified projects that were previously on the priority list but whose implementation has already begun and therefore these projects are now a part of the Dubuque 2019 - 2021 Management Agenda. These represent short-term projects for the City Manager and City of Dubuque staff and have previously been budgeted in Fiscal Year 2020 or prior.

2019-2021 Management Agenda items are identified under their corresponding City Council Goal:

Robust Local Economy

1) Equitable Poverty Prevention: Action Plan (Top Priority)

This priority is being addressed through the FY20 Planning Services Operating Budget and Proposed FY21 Operating Budgets of various departments.

2) Industrial Park Development (Top Priority)

This priority is addressed through proposed FY21 CIPs: Cottingham Road Water Main Extension & Highway Boring (p 105), McFadden Farm Water Main Improvement (p 126), McFadden Farm Sanitary Sewer Extension (p 166), Development of McFadden Properties (p 288), Kerper Boulevard Revitalization (p 283).

3) Dubuque Riverfront Master Plan (Corps of Engineers) (High Priority)

This priority is addressed through the FY20 and Proposed FY21 CIPs: Riverfront Dock Expansion (p 247), Riverfront Leasehold Improvements (p 250).

4) Southwest Arterial Business Development (High Priority)

This priority is being addressed through annexation efforts in the FY20 operating budget.

Vibrant Community

5) School Resource Officer: Implementation (High Priority)

This priority is being addressed through the proposed FY21 Police Department Operating budget.

Livable Neighborhoods

6) CHANGE Program: True North Housing Initiative & Bee Branch Healthy Homes Resiliency Program (Top Priority)

This program is being addressed through the FY20 and Proposed FY21 CIP: Bee Branch Healthy Homes Resiliency Grant (p 318).

7) Multi-Tiered Housing Inspection Program (Top Priority)

This priority is being addressed through the FY20 and proposed FY21 Housing & Community Development Department Operating budget.

Financially Responsible, High Performance City Organization

8) Citywide Departmental Work Order System Implementation (High Priority)

This priority is being addressed through the FY20 and proposed FY21 operating budgets in several departments.

7) Innovation and Entrepreneurial Strategy (High Priority)

This priority is being addressed through the FY20 and Proposed FY21 City Manager's Office Operating Budget.

Sustainable Environment

8) Bee Branch Creek: Next Steps (Top Priority)

This priority is being addressed through the FY20 and proposed FY21 CIPs: Bee Branch Creek RR Culverts (p 197), Bee Branch Creek Gate & Pump Replacement (p 199), HUD National Disaster Resiliency Competition (p 318).

9) Water & Resource Recovery Center: Nutrient Trading (High Priority)

This priority is being addressed through the proposed FY21 CIP: Activated Sludge Process Improvements (p 129).

Partnership For A Better Dubuque

9) School Resource Officer: Implementation (High Priority)

This priority is being addressed through the proposed FY21 Police Department Operating budget.

Diverse Arts, Culture, Parks & Recreation Experiences & Activities

10) Leisure Services Facilities Deferred Maintenance Assessment (Top Priority)

This priority is being addressed through the proposed FY21 CIP: Leisure Services Facility/Deferred Maintenance Assessment (p 75).

11) Park Development Projects for Non-TIF (Tax-Increment Financing), Donated Park Sites (Top Priority)
This priority is being addressed through proposed FY21 CIPs: Westbrook Park Phase II (p 13), North Fork Trail (p 14), Pebble Cove (p 15).

Connected Community

13) Traffic Signal Synchronization/STREETS (Top Priority)

This priority is being addressed through the proposed FY21 CIP STREETS Traffic Control Project (p 268).

MANAGEMENT IN PROGRESS AND MAJOR PROJECTS:

The following are projects that were identified as the 2019 - 2021 Management in Progress and Major Projects by the City Council and are included in the 2021 CIP budget according to one of the Council's goals.

2019 - 2021 Management in Progress

Management in Progress are items that were previously a City Council Goal and are now in the implementation phase. These items are included in the existing FY 2020 and proposed FY 2021 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Robust Local Economy

- 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: FY21 CIP *Rehabilitate Taxiway A* (p 135)
- Air Charters to Leisure Destinations

Vibrant Community

- Police Reaccreditation
- Humane Society Contract Renewal
- WRRC Certification of Environmental Laboratory
- CAD Connection to City Cameras Network: FY21 CIPs - *Traffic Signal Fiber Optic Network Program* (p 269)
- *Traffic Camera System: ITS Traffic Control Equipment* (p 270), *Traffic Signal Vehicle Detection Conversion* (p 271), *Camera Systems Technician Improvement Package (Engineering)*
- 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
- Ambulance Staffing Alternatives
- Police Department Transition to New Caliber Weapons

Livable Neighborhoods & Housing

- Barrington Lakes Reservoir Abandonment: *Westside Water System Service Line Installation/Fire Hydrant Install/Purchase (p 99)*
- Code Enforcement Accela Program
- Downtown Commercial Buildings Evaluation & Assessment Project

Financially Responsible, High Performance City Organization

- 3rd St Data Center
- ADA Compliance Transition
- Aerial Photography & Control Monumentation: FY21 CIPs - *Aerial Orthophotography and LiDAR Data Collection (p 321)*
- Cartegraph OMS System Asset Management Expansion: FY21 CIPs - *Improvement package: Software licenses (Water)*
- Certified Financial Report Software Conversion
- City Website: Redesign
- Community Resident Survey and Actions
- Diverse Applicants Recruitment Strategy
- Financial Management Software: Study & Draft RFP
- Heath Benefits Consulting and Actuarial Services
- High Performing Organization/Outcome-driven Decision-making
- 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

Sustainable Environment

- Community Climate Action & Resiliency Plan: FY21 CIP - *Municipal & Community Greenhouse Gas Inventory and Climate Action Planning (p 322)*
- Flood Control System: FY21 CIP - *Corps of Engineers Project Approval: Floodwall Post-Flood Repair Program (p 145)*
- FOG 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

Partnership for a Better Dubuque

- 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)

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

- All Community Reads Event

- Americorps
- Changing Lives Through Literature Program
- EB Lyons Center Partnership Development
- Library Marketing Campaign
- Pollinator Habitat in Park System

Connected Community

- ADA Pads for Bus Stops: FY21 CIP - *Bus Stop Improvements* (p 297)
- BUILD Grants & 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

2018 - 2020 Major Projects

Robust Local Economy

- Dmarc Relocation [Phone Lines from Old Terminal]
- Old Air Terminal Demolition

Vibrant Community

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

Livable Neighborhoods and Housing

- Lowell Street Retaining Wall Repair: Funding: FY21 CIP - *Lowell Street Retaining Wall* (p 242)
- Historic Millwork District Parking Lot and Signage

Financially Responsible, High Performance City Organization

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

Sustainable Environment

- 17th St/W Locust HUD Resiliency Storm Sewer Improvement Project
- 22nd/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 Force main/Riverbank Stabilization Project (US Corps of Engineers)
- SCADA Overhaul: Water: FY21 CIP - *SCADA & Communications Infrastructure Improvement Project* (p 108)
- Roosevelt Street Water Tower Project
- Vernon Well Abandonment
- WRRC Outfall Manhole Reconstruction

- Water Tank Inspection Program & Maintenance: FY21 CIP - *Water Storage Maintenance Program (p 115)*
- Water Lines Extension - SW Arterial: FY21 CIP - *Southwest Arterial Water Main Extension (p 106)*
- West 3rd St Generator

Partnership for a Better Dubuque

There are many existing FY20 and proposed FY21 operating budget items and capital improvement projects in management supporting this city goal goal.

Diverse Arts, Culture, Parks and Recreation Experiences and Activities

- Bunker Hill Golf Course Irrigation: FY21 CIP - *Bunker Hill Replace Irrigation System (p 69)*
- Comiskey Park Renovation: FY21 CIP - *Re-Imagine Comiskey Park (p 19)*
- Eagle Point Park Environmental Restoration Project
- English Ridge & Eagle Valley Subdivision Parks: FY21 CIP - *Eagle Valley Park Development (p 12)*
- Grand River Center: Upgrade Projects: FY21 CIP - *Conference Center CIPS (p 78-95)*
- Miracle League Complex
- Veterans Pond: Dedication

Connected Community

- Chavanelle Road Hike/Bike Trail: FY21 CIP - *Chavanelle Road Reconstruction (p 218)*
- Chavanelle Road Rehabilitation: FY21 CIP - *Chavanelle Road Reconstruction (p 218)*
- Four-laning SW Arterial: FY21 CIP - *Southwest Arterial Project (p 221)*
- Highway 52 Repaving
- North Cascade Reconstruction (to Timber Hyrst Subdivision) & Water Main Extension: FY21 CIP - *North Cascade Road Reconstruction (p 226)*,
- NW Arterial Upgrade (IDOT)
- Parking Lot Re-striping
- Roundabouts [3]: FY21 CIP - *East-West Corridor Capacity Improvements (p 216)*
- Washington Street Improvements (7th to 9th)

Source of Funds and Important Details

The Fiscal Year 2021-2025 CIP presents a financial plan that reflects a \$276,674 general fund property tax levy supported annual debt service for the FY 2010 purchase of a replacement pumper truck (\$1,035,000) and the FY 2016 franchise fee litigation settlement judgment bond (\$2,800,000). No other borrowings included in the Fiscal Year 2021-2025 CIP utilize a debt service levy. It is anticipated that other borrowing from non-utility funds can and will be minimized by using other sources of funds such as future DRA annual distributions of operating surplus and sales tax revenue.

The following important details are about the source of funds:

UTILITIES**Stormwater**

The Stormwater Utility was formed on July 1, 2003, to update and expand the City's aging infrastructure, comply with the National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit, and implement the various elements of the 2001 Drainage Basin Master Plan Stormwater Management Plan (amended in 2013), which outlined improvements in both the Catfish Creek and Bee Branch watersheds. The City has been able to garner support from local, state, and federal partners with over \$163 million in outside funding to help offset the cost of the overall \$232 million project. Since 2001, the City has made steady progress on the various phases of the project.

In January 2016, the State was awarded \$95.7 million in HUD National Disaster Resiliency Competition grant funds (HUD NDR Grant). Per the award, the City of Dubuque is to receive \$8.4 million for a comprehensive "Bee Branch Healthy Homes Resiliency Program" to help residents address residual impacts from the flooding experienced within the Bee Branch Watershed. The City is also to receive \$23.1 million for design and construction of storm water infrastructure improvements associated with the Bee Branch Watershed Flood Mitigation Project. The HUD NDR Grant infrastructure improvements are as follows:

- Upper Bee Branch Creek Restoration Railroad Culvert Improvements involving the installation of culverts from the Lower Bee Branch Creek, through Canadian Pacific Railway property, to the Upper Bee Branch north of Garfield Avenue;
- 22nd Street/Kaufmann Ave Storm Sewer Improvements involving the installation of a large diameter storm sewer from 22nd & Elm up Kaufmann Avenue towards the Kaufmann & Kane intersection as funding allows. The work includes inlets and local sewer connections to the storm sewer and the complete reconstruction of the street and other underground utilities along street right-of-way corridor.
- 17th Street/W. Locust Street Storm Sewer Improvements involving the installation of a 96-inch diameter pipe from the Lower Bee Branch Creek through the Canadian Pacific Railway tracks to 17th Street then to the west along 17th Street and finally west along W. Locust Street towards Rosedale Avenue as funding allows. The work includes inlets and local sewer connections to the storm sewer and the complete reconstruction of the street and other underground utilities along street right-of-way corridor.

In October of 2016, the City Council adopted Resolution 362-16. It rescinded Resolution 176-15 which outlined the construction schedule of various phases of the Bee Branch Watershed Flood Mitigation Project. Resolution 362-16 also authorized the execution of the contract with the Iowa Economic Development Authority in order for the City to utilize the \$23,309,600 HUD NDR Grant funds for the administration, design, and construction of Bee Branch Watershed Flood Mitigation Project improvements.

Per the contract, the City must contribute the previously budgeted \$21,600,000 for the infrastructure improvements as local, direct leverage. The City also must provide \$38,219,000 in supporting leverage, monies that the City previously budgeted for and has been utilizing to construct the Lower Bee Branch Creek Restoration Project, the Upper Bee Branch Creek Restoration Project, and the SRF Green Alleys constructed over the past couple of years. Finally, in order to receive and utilize the funding, the City must construct all the improvements by September 30, 2021.

In order to ensure that the improvements related to the grant are completed by the deadline, adjustments were necessary to the funding schedule previously established by Resolution 176-15 for other phases of the Bee Branch Watershed Flood Mitigation Project (Flood Mitigation Project). The table below compares the funding schedule for the various phases of the Flood Mitigation Project established through the adoption of Resolution 176-15 to an updated, adjusted schedule that will ensure adherence to the terms of the Contract.

The following chart shows a Comparison of the funding schedule for the various phases of the Flood Mitigation Project established through the adoption of Resolution 176-15 to an updated, adjusted schedule that will ensure adherence to the terms of the HUD National Disaster Resilience Competition Grant Contract:

Improvements	Schedule Established by Res. 176-15	Adjusted Construction Schedule Milestones	Status
Flood Mitigation Gate Replacement	2,015	2022*	Under Design
Lower Bee Branch Creek Restoration	2,015	2016-2017	Complete
Upper Bee Branch Creek Restoration	2015-2016	2015-2017	Complete
Bee Branch Creek Railroad Culverts	2,019	2019-2021	Ready to Bid
North End Storm Sewers	2,017	2028-2030	
22nd Street Storm Sewer	2,017	2017-2021	Under Construction
Flood Mitigation Maintenance Facility	2015-2017	2024-2027	Under Design
17th Street Storm Sewer	2019-2021	2018-2021	Under Construction
Water Plant Flood Protection	2022-2023	2029-2030	
Pervious Pavement Systems (Green Alleys)	2023-2040	2015-2040	80 of 240 Complete

***Due to the possibility of additional grant funding from the Corp of Engineers and the U.S. Economic Development Administration, the Flood Gates have been delayed from FY 2017**

The adopted Fiscal Year 2021-2025 Capital Improvement Program Budget includes \$4,847,483 for the 22nd Street Storm Sewer Improvements Project (Phase 8 of the Bee Branch Watershed Flood Mitigation Project) to improve the storm sewer system from Elm Street west across Central Avenue and up Kaufmann Avenue towards Kane Street. Exact limits to be determined by available funding. The HUD National Disaster Resiliency grant provides funding for this effort.

The adopted Fiscal Year 2021-2025 Capital Improvement Program Budget includes \$3,270,455 for the 17th Street Storm Sewer Improvements Project (Phase 12 of the Bee Branch Watershed Flood Mitigation Project) to construct a large diameter storm sewer along 17th Street from the Bee Branch Creek to West Locust Street. The HUD National Disaster Resiliency grant provides funding for this effort.

The adopted Fiscal Year 2021-2025 Capital Improvement Program Budget includes \$22,446,573 for the culverts under the Canadian Pacific Railway property as part of the Bee Branch Creek Restoration Project (Phase 7 of the Bee Branch Watershed Flood Mitigation Project). The HUD National Disaster Resiliency grant provides funding for this effort.

The adopted Fiscal Year 2021-2025 Capital Improvement Program Budget includes \$220,000 for the Flood Control Maintenance Facility as part of the Bee Branch Creek Restoration Project (Phase 9 of the Bee Branch Watershed Flood Mitigation Project).

Direct City leverage totals \$21,600,000; these funds have already been committed to the Bee Branch Watershed Flood Mitigation Project and were reflected in the adopted Fiscal Year 2017-2021 Capital Improvement Program Budget.

Fiscal Year 2021 will be the thirteenth fiscal year that the Stormwater Fund is recommended to be fully funded by stormwater user fees. The General Fund will continue to provide funding for the stormwater fee subsidies that provide a 50% subsidy for the stormwater fee charged to property tax exempt properties, low-to-moderate income residents, and a 75% subsidy for the stormwater fee charged to residential farms. The FY 2021 Stormwater User Fee is proposed to increase from \$8.29 per SFU to \$8.85 per SFU, a 2.49% increase, consistent with Ordinance 16-14 passed on March 5, 2014.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adopted Per Ordinance 21-12	\$8.50	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Adopted Per Ordinance 16-14	\$6.38	\$6.81	\$7.27	\$7.76	\$8.29	\$8.85	\$9.00
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-1.69%	0%

* The recommended rates for FY16 through FY20 reflect the rates previously established by Ordinance 16-14 following the State's approval of \$98.5 million in State Flood Mitigation state sales tax increment funds for the Bee Branch Watershed Flood Mitigation Project. Ordinance 21-12 was the ordinance adopted prior to the City receiving the Flood Mitigation grant.

Water

Water revenue represents a portion of the monthly water bill that goes for maintenance, repair, replacement and improvement of the Eagle Point Water Plant and water distribution system on a pay-as-you-go basis for all projects except the major extensions. The annual payment to the depreciation fund in Fiscal Year 2020 is \$400,000. The Fiscal Year 2021-2025 CIP anticipates \$608,499 in Fiscal Year 2021, \$2,282,636 in Fiscal Year 2022, \$1,982,446 in Fiscal Year 2023, \$2,490,354 in Fiscal Year 2024, and \$1,758,760 in Fiscal Year 2025.

Water State Revolving Fund Loans will be used to finance sewer projects in FY 2021-2025 as follows: \$982,470 FY 2021; \$0 FY 2022; \$0 FY 2023; \$0 FY 2024; and \$0 FY 2025. The debt service related to the total \$982,470 State Revolving Fund Loans over the 5-years will be paid from water fees and offset by reduced payments to Depreciation (Construction Fund). The State Revolving Fund Loans support such projects as Public Lead Line Water Main Replacement, Wells, Well Field, & Well Transmission, SCADA and Communications, and Water Treatment Plant Condition Assessment

Prior to FY 2013, the General fund has been subsidizing a portion of the utility funds use of administrative services such as Engineering administration, Engineering Project Management, Finance accounting services, Economic Development, Planning Services, Workforce Development, City Clerk services, Legal services, City Manager's Office including Budget, Geographic Information Systems, Sustainability, Neighborhood Development, Arts and Cultural Affairs and Personnel. Prior to FY 2013, the Engineering department estimated the amount of time spent on projects and allocated that time to an Internal Service Fund which is then allocated to the various capital improvement projects that the personnel work on. The remaining time not allocated to the Internal Service Fund was considered administrative and has been charged to the General Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each

enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Economic Development, Planning, Workforce Development, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

The Water Fund's share of the City's administrative overhead is 18.75%. In FY 2021, the Water Fund will only support 2.98% of administrative overhead.

The water fees in FY 2021 are recommended to increase 5.0%; 5.0% for operating needs and 0% for capital needs.

Sewer

Sewer revenue represents a portion of the monthly sewer bill that goes for the maintenance, repair, replacement and improvement of the Water & Resource Recovery Center Plant; lift stations, and sewer lines on a pay-as-you-go basis. The annual payment to the depreciation fund in Fiscal Year 2020 was \$458,758. The Fiscal Year 2021-2025 CIP anticipates \$934,407 in Fiscal Year 2021, \$1,350,487 in Fiscal Year 2022, \$548,680 in Fiscal Year 2023, \$1,722,477 in Fiscal Year 2024 and \$3,259,933 in Fiscal Year 2025.

Sanitary Sewer State Revolving Fund Loans will be used to finance sewer projects in FY 2021-2025 as follows: \$2,786,190 FY 2021; \$4,541,000 FY 2022; \$3,926,000 FY 2023; \$486,000 FY 2024; and \$216,000 FY 2025. The debt service related to the total \$11,955,190 State Revolving Fund Loans over the 5-years will be paid from sewer fees and offset by reduced payments to Depreciation (Construction Fund). The State Revolving Fund Loans support such projects as Asset Management Plan, Sanitary Sewer Extension to Existing Developments, Cedar and Terminal Mains and Lift, Final Clarifier, and High Strength Storage.

The sewer fees in FY 2021 are recommended to increase 5.0%; 5.0% for operating needs and 0% for capital needs.

Prior to FY 2013, the General fund has been subsidizing a portion of the utility funds use of administrative services such as Engineering administration, Engineering Project Management, Finance accounting services, Economic Development, Planning Services, Workforce Development, City Clerk services, Legal services, City Manager's Office including Budget, Geographic Information Systems, Sustainability, Neighborhood Development, Arts and Cultural Affairs and Personnel. Prior to FY 2013, the Engineering department estimated the amount of time spent on projects and allocated that time to an Internal Service Fund which is then allocated to the various capital improvement projects that the personnel work on. The remaining time not allocated to the Internal Service Fund was considered administrative and has been charged to the General Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Economic Development, Planning, Workforce Development, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

The Sanitary Sewer Fund's share of the City's administrative overhead is 18.75%. In FY 2021, the Sanitary Sewer Fund will support 18.75% of the administrative overhead.

Parking

Parking revenue represents three primary sources: (a) the balance of prior year depreciation funds set aside for the maintenance and repair of parking ramps; (b) future payments to the depreciation fund for repair and maintenance of the parking system (there are no budgeted payments to the depreciation fund in future years due to using existing cash balance); and (c) interest income.

A \$18.5 million Greater Downtown TIF borrowing is anticipated in FY 2021-2025 for additional downtown parking ramp and other downtown projects. New debt service will be paid from the Greater Downtown TIF fund.

The Greater Downtown TIF will support parking related debt in the downtown as follows: \$280,000 in FY 2021; \$280,000 in FY 2022; \$280,000 in FY 2023; \$280,000 in FY 2024; and \$280,000 in FY 2025.

Prior to FY 2013, the General fund has been subsidizing a portion of the utility funds use of administrative services such as Engineering administration, Engineering Project Management, Finance accounting services, Economic Development, Planning Services, Workforce Development, City Clerk services, Legal services, City Manager's Office including Budget, Geographic Information Systems, Sustainability, Neighborhood Development, Arts and Cultural Affairs and Personnel. Prior to FY 2013, the Engineering department estimated the amount of time spent on projects and allocated that time to an Internal Service Fund which is then allocated to the various capital improvement projects that the personnel work on. The remaining time not allocated to the Internal Service Fund was considered administrative and has been charged to the General Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Economic Development, Planning, Workforce Development, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

The Parking Fund's share of the City's administrative overhead is 6.93%. In FY 2021, the Parking Fund will support 1.74% of the administrative overhead.

Solid Waste Collection Activities

Solid waste collection activities revenue represents a portion of the monthly refuse bill that goes for the purchase of solid waste collection vehicles. The annual payment to the depreciation fund in Fiscal Year 2020 was \$510,000 and will be \$604,175 in FY 2021, \$528,628 in FY 2022; \$542,034 in FY 2023; \$319,142 in FY 2024; and \$476,124 in FY 2025.

The Solid Waste Collection will support solid waste related debt for City Issued Tipper Carts as follows: 280,000 in FY 2021; 280,000 in FY 2022; 280,000 in FY 2023.

Prior to FY 2013, the General fund has been subsidizing a portion of the utility funds use of administrative services such as Engineering administration, Engineering Project Management, Finance accounting services, Economic Development, Planning Services, Workforce Development, City Clerk services, Legal services, City Manager's Office including Budget, Geographic Information Systems, Sustainability, Neighborhood Development, Arts and Cultural Affairs and Personnel. Prior to FY 2013, the Engineering department estimated the amount of time spent on projects and allocated that time to an Internal Service Fund which is then allocated to the various capital improvement projects that the personnel work on. The remaining time not allocated to the Internal Service Fund was considered administrative and has been charged to the General Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Economic Development, Planning, Workforce Development, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

The Solid Waste Fund's share of the City's administrative overhead is 18.75%. In FY 2021, the Solid Waste Fund will support 17.44% of the administrative overhead.

The solid waste collection fees in FY 2021 are recommended to increase 7.68%.

GENERAL FUND

The current revenue amount of \$1,190,533 (0.59% of CIP Total) during the five-year period represents \$40,000 in golf funds for improvements to the Bunker Hill Golf Course, \$46,350 in Historic Preservation Loan repayments, \$150,000 in Rental Dwelling Rehab Repayments, \$300,000 in Greater Downtown Loan Pool Repayments, \$100,000 in Washington Neighborhood Loan Repayments, \$145,000 in insurance and other reimbursements, \$369,583 in Dubuque County reimbursement, and \$39,600 in repayments to the Homeownership Loan Program.

LOCAL OPTION SALES TAX (LOST)

The local option Sales and Services Tax approved by the voters on February 2, 1988, provided that 20 percent of the proceeds would be used for: (a) the upkeep of City-owned property such as sidewalks, steps, storm sewers, walks, curbs, traffic signals and signs, bridges, and buildings and facilities; (b) transit equipment such as buses; (c) riverfront and wetland developments; and (d) economic development projects. This portion of the Sales and Services Tax shows up on the CIP Source of Funds Summary as "Sales Tax (20%)" totals \$3,983,462 and represents 1.99% of the total CIP.

The local option Sales and Services Tax approved by the voters on February 2, 1988, provided that 30 percent of the proceeds would be used to: (a) reduce street special assessments by at least 75 percent; and (b) maintain and repair streets. This portion of the Sales and Services Tax shows up on the CIP Source of Funds Summary as "Sales Tax/Street Projects (30 percent)" and totals \$13,879,000, or 6.94% of the total CIP.

GAMING

DRA payments represent 0% in FY 2021 of the projected gaming taxes, rent, and admissions from the race track, slots and riverboat operations (\$657,350 or 0.33% of the total CIP) over the five-year period. When practical in future years, additional revenues will be moved to capital from operating. To the extent that there is any revenue shortfall in future years, capital projects will be eliminated or deferred. DRA distribution revenue projections (\$12,279,047 or 6.14% of the total CIP) are discounted consistent with the adopted budget guidelines by 5% in FY 2023, 10% in FY 2024 and 15% in FY 2025.

As reported in prior years, with the reduction in the Dubuque Racing Association's market impacts the City's lease payment from the DRA. The City's estimated lease payments through FY 2025 have been reduced \$27.2 million based on projections from the DRA. These adjustments to the City budget were made through current years and prior year's budgeting processes.

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.

FEDERAL FUNDING

Community Development Block Grant (CDBG)

The Fiscal year 2021-2025 CIP anticipates that Community Development Block Grant (CDBG) funds will be \$601,665 in FY 2021; \$592,004 in 2022; \$492,850 in FY 2023; \$501,724 in FY 2024; and \$500,533 in FY 2025 (1.34% of the total CIP). CDBG is budgeted at the same funding level as FY 2020.

Federal Aviation Administration (FAA)

The FAA funding of \$11,899,325 (5.95% of the total CIP) provides 90 percent match on most airfield related improvements. The Fiscal Year 2021-2025 budget includes reconstruct taxiway A and extend runway 18/36.

Federal Transit Administration (FTA)

The FTA funding of \$13,796 (0.01% of the total CIP) provides for the federal share of onboard security cameras.

Federal STP Funds (0.93% of Total CIP)

Federal funds are anticipated for the STREETS Traffic Control Project (\$1,748,000); and Northwest Arterial East Bound Turn Lane to JFK (\$105,000).

Federal Lead Paint Hazard Mitigation Grant (0.78% of Total CIP)

Federal funds for the Lead Paint Hazard Mitigation program awarded in FY 2019 with funding budgeted as follows: \$785,000 in FY 2021; and 785,000 in FY 2022.

Federal HUD Resiliency Grant (5.79% of Total CIP)

The U.S. Department of Housing and Urban Development (HUD) has awarded the City of Dubuque \$31.5 million to assist Bee Branch Watershed homeowners in repairing and “flood-proofing” their homes and for stormwater infrastructure improvements. A total of \$8.4 million was provided for the rehabilitation of up to 320 housing units, including owner-occupied homes, single-unit rentals, and small, multi-family residential units, all within the targeted Bee Branch Watershed areas and \$23.1 million for the installation of culverts through the railroad property lying between the upper and lower sections of the Bee Branch Creek, storm sewer improvements on 17th Street & West Locust Street, and storm sewer improvements on 22nd Street & Kaufmann Avenue.

STATE FUNDING

Road Use Tax

Road Use Tax Funds (RUTF) of \$2,278,316 (1.14% of the total CIP) over five years represents the balance of annual payments not required for support of the operating budget and funds that had been reserved to finance high priority transportation projects. The Iowa Department of Transportation (IDOT) provides annual projections on the amount of RUTF 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 \$37,120,941 for FY 2021-2025.

Sales Tax Increment Revenue

The City secured a \$98.5 million grant through the State of Iowa Flood Mitigation program funded by 70% of the sales tax increment revenue received from the State of Iowa's 5% portion of sales tax received from sales in the City of Dubuque. This revenue will fund the debt service payable on Sales Tax increment Revenue bonds and Iowa Finance Authority State Revolving Fund Loans issued for the Flood Mitigation project known

as the Bee Branch Watershed Project. In the five year capital program, \$8,550,600 of sales tax increment revenue will fund pay-as-you-go projects related to the Bee Branch Watershed project.

Other State Grants (4.39% of Total CIP)

State funding includes Iowa Department of Transportation Funding for street projects and trails and Historic Preservation Surveys and Regulations of \$8,775,450 are anticipated over the five-year program.

State transit funding includes \$35,329 over the five-year program for bus stop improvements.

Iowa Finance Authority funding of \$706,415 is anticipated over the five-year program for the Housing Department's Housing Trust Fund to provide permanently affordable housing or assistance to nonprofit organizations providing the same.

TAX INCREMENT FINANCING (TIF)

Dubuque Industrial Center West TIF District

In FY 2006 and 2007, Tax Increment Financing (TIF) funds were committed towards abatement of the 20 year G.O. Bond issue for a Dubuque Industrial Center West (DICW) expansion and Chavenelle Road extension project, thereby delaying payback to the general fund for prior year development costs. In FY 2007, the TIF assessed values increased, allowing for additional increment for projects and cost recovery to continue. In FY 2017, the TIF assessed values increased again from a commercial 12% state equalization order.

The FY 2021-2025 CIP includes \$310,000 Fiscal Year 2021 to provide funding for the new campaign by the Greater Dubuque Development Corporation to improve the economy in Dubuque. Fiscal Years 2022-2025 for Greater Dubuque Development is budgeted in the operating budget by property tax funds in case there are not future land sales to cover the payments. Fiscal Year 2021 includes \$3,4700,000 for Chavenelle Road Reconstruction. Fiscal Year 2023 and 2024 includes \$8,727,715 for Development of McFadden Farm. Fiscal Year 2025 includes \$280,000 for Seippel Road Extension.

Annexation Initiatives

As annexation and development continues, the City has taken the following initiatives to provide services to annexed areas:

Additional Police Officers (Operating Budget)

With the Police Department's crime strategy, Territory Accountability Design, in full implementation, the department projected the need to increase Dubuque's current six patrol territories to seven as new areas of the city are developed. To add a seventh territory, five additional police officers were needed.

Partly in response to this need, the Police Department developed a Sworn Officer Plan which proposed the addition of 15 sworn police officers over a five-year period, with the first five (four Police Officers and one Police Corporal acting as a Section 8 Investigator) approved in December 2007, four more were approved in FY 2009, three more were approved in FY 2010, two more were approved in FY 2011 and one more was approved in FY 2012. The plan's staff increases created sufficient staffing to establish an additional patrol territory. In FY 2019, an additional sworn police officer was added, an existing position was promoted to Captain and one Corporal position was eliminated in order to create a Specialty Unit Commander. The Fiscal Year 2020 budget approved the expansion of the Dubuque Police Department School Resource Officer Program. Three SRO's would be added over consecutive years: FY2020, FY2021, and FY2022 budget. Under this proposal, the DCSD would gradually pay 50% of the salary of the existing SRO Corporal, and the DARE Officer. DCSD would also begin paying 50% of the initial Iowa Law Enforcement Academy training costs and initial equipment for the proposed new SRO positions, including a squad car, and ongoing training costs for SRO's.

Fire Station and Additional Firefighters

An additional west end fire station is currently projected to be designed in FY 2025, but may be delayed. This station would be approximately 10,000 square feet and house two response apparatus, plus storage for other reserve units. The City of Dubuque currently has an annexation study and not an annexation plan. However, addition of this fire station and associated ambulance and firefighting response capability and capacity positions the City will develop an annexation plan and begin the process of annexation in the near future. The City Development Board, that approves annexation expects services to be provided within 3 years of annexation. For a new station, operating costs include insurance, utilities, equipment, maintenance, furniture, and the cost of twelve new employees. Beginning in FY2020, one (1) new employee would be added, one (1) additional new employee would start in FY 2021 as well. In FY2022 and beyond one employee would be added each year until a total of 12 positions is reached. This is a change from the previous plan which proposed adding firefighter positions on a more accelerated schedule. The current minimum staffing per shift is 22, with 28 personnel assigned to cover leave. During the build up of positions before a fire station is constructed, the additional personnel will reduce the need for overtime as each shift will have more positions available to cover vacations and other leave. This advantage will diminish once the new engine and ambulance are placed in service in FY2025.

Additional Snow Plow Drivers and Snow Plow Route (Operating Budget)

Dubuque's expansion also increased the number of streets and roads that must be maintained by the City's Public Works Department. In order to maintain the current level of street maintenance, street cleaning, and snow and ice control to all areas of the city, the Public Works Department was approved for the addition of a snow plow driver in FY 2009 and another is expected to be requested in a future year. Two drivers are needed to staff a route 24 hours a day in a snow event. The Public Works Department plans to create another snowplow route with these two employees as annexation and development dictates. In the warm months, this position will be assigned to the Leisure Services Department to maintain City parks and landscaping in the Washington Neighborhood, Port of Dubuque, Iowa Street and the Locust Street connector. In Fiscal Year 2009, the Public Works Department also began using Refuse, Recycling and Yard Waste Collection employees at the end of their collection routes and on overtime to assist in snow removal duties. The City has also developed a plan to use personnel and equipment from other City departments to go from 22 pieces of snow removal equipment to 32 pieces of snow removal equipment in a snow storm that exceeds 5 inches. With the recommendation to eliminate full-time positions in the Engineering Department and create one part-time position, there will be less opportunity to supplement the snow plowing effort.

Water and Sanitary Sewer Service

The City is in the process of extending sanitary sewers and water service into new development areas or recently annexed areas as part of pre-annexation agreements. Requests have been received for sanitary sewer and water service on North Cascade Road near Highway 20 and for water service further North on John F. Kennedy Road.

In 2003, a new water main was activated from Highway 20 north on the east side of the Northwest Arterial to John F. Kennedy Road then west to a new 1.25 million gallon water tower located at the Dubuque Soccer Complex. By constructing this tower and with this water main extension in the fourth pressure zone of the City's water distribution system, it allowed growth to take place for residential, commercial and industry to the west of the community.

To date, both sanitary sewer and water service have been extended through the Dubuque Industrial Center West, along Seippel Road to the north edge of the Callahan subdivision. Additional funds are available to extend water and sewer service to the 643 acres annexed and to other areas under consideration for annexation. The City has spent in excess of \$2 million to replace much of the North Fork Catfish Creek Sanitary Sewer Line. The City extended the Granger Creek Interceptor sewer and the public water main from the Technology Park South along highway 151/61 to the north side of the Dubuque Regional Airport. The Granger Creek sanitary sewer and water main extension provided immediate sanitary sewer and water services to the Dubuque Regional Airport and portions of the annexation areas that are adjacent to the highway 151/61 corridor.

Greater Downtown TIF District

This district was formally the Downtown and Ice Harbor TIF districts but now have been combined to the Greater Downtown TIF district. Many projects, which are City Council priorities, are able to move forward due to the availability of Greater Downtown TIF revenue due to continued growth to further sustain a rejuvenated downtown and port of Dubuque. The following are projects included in the FY 2021-2025 CIP:

Jackson Park Amenities (page 37) – This project (\$310,000) provides funding for the improvement of amenities in Jackson park.

Town Clock Rehab (page 44) - This project (\$67,000) provides for concrete work throughout the plaza area.

Washington Community Gateway (page 55) - This project (\$15,000) provides for developing the vacant lot at 1401 Elm Street as a Washington Community Gateway.

Civic Center Arena Roof Air Conditioner Replacement (page 60) - This project (\$100,000) provides for emergency repairs to the arena air conditioning units (Roof Top Units 1-7 and 9). The air conditioning units were installed in 2005 and have a life span of fifteen years. The units are currently having issues with repair costs mounting. Replacement of the units is budgeted in the Five Flags Building Improvements CIP in FY2025.

Five Flags Building Improvements (page 61) - This project (\$6,000,000) provides for improvements to the building (arena, theater, lobby areas, exterior) and its equipment should a bond referendum for another scenario not pass or it is determined by City Council that Scenario 1 of status quo is the direction. This would be used on the current facility at its current footprint in its current state. The building is in need of wood window repairs, painting of the steel exterior, resealing the ballroom floor, remodeling/upgrading concession stands, carpet and tile replacement, locker shower upgrades, stage dimmer light replacement, dressing room upgrades, orchestra pit electronic lift, placement, refurbishing the stage floor, restoration of theater seats, painting walls and ceilings, satellite ticket booth, theater counter weight and grid system, lighting upgrades and retrofits and other building needs. Equipment replacement needs include the sound system, floor scrubber, tables and portable chairs, water fountains, popcorn popper, concert lighting, pipe and drape, follow spots, lighting consoles, masking equipment, scoreboard and other equipment replacements.

Grand River Center Replace Carpet (page 79) - This project (\$250,000) provides for the replacement of carpeting at the Grand River Center.

Grand River Center Market Study and Facility Assessment (page 85) - This project (\$65,000) provides for a facility assessment and market study in preparation of the Grand River Center's first twenty years.

Grand River Center Roof Restoration (page 88) - This project (\$350,000) provides for restoration of the roof on the Grand River Center. The roof was installed in 2002 and restoration is critical to prevent expensive damage if the roof begins leaking.

East - West Corridor Capacity Improvements (page 216) - This project (\$650,000) provides for capacity improvements along alternate east-west corridors to provide connectivity between the western growth areas and the downtown urban core. The section of University Avenue, from Pennsylvania Avenue to Loras Boulevard, referred to as the "Overlap Section" was recommended for converting the three intersections along University Avenue to roundabouts. With current available funding (FY 2019 – 2020), the next steps in the design development process are to complete the preliminary engineering and environmental (NEPA) study phase for intersection capacity

improvements along University Avenue at Loras Boulevard, Asbury Road, and at Pennsylvania Avenue. Once the preliminary engineering and environmental (NEPA) study are completed, corridor impacts will be identified, and property acquisition could begin in approximately FY2021 / 2022 and would take approximately 2 years to complete. Once property acquisition is completed within the Overlap Section, construction to convert the three intersections along University Avenue to roundabouts could begin in FY2023 and would take approximately 2-3 years to complete.

Heeb Street Reconstruction (page 220) - This project (\$270,000) provides for the reconstruction of North Heeb Street just south of Kaufmann Avenue with new pavement, curb & gutter, and sidewalks. The existing asphalt street is degraded and needs to be replaced. A portion of the street does not have curb and gutter and this project will provide for installation of curb and gutter.

7th Street Extension to Pine Street (page 225) - This project (\$67,500) provides for an opportunity to evaluate alternatives and the feasibility of developing a roadway through the Alliant site which would connect 7th Street to Pine Street at 9th / Kerper Blvd. The potential extension of 7th Street to Pine Street would allow commercial traffic to use the US 61-151 on / off ramps at 9th Street to access Pine Street to 7th. This would provide commercial vehicles that currently use 7th, 9th, Central, Washington and Jackson Streets through the Historic Millwork District to get to the industrial businesses on 7th / Commercial Street, a more efficient, safer, and direct route. The FY21 programmed funding would allow for staff to work with Alliant Energy to evaluate alternatives, and if viable, prepare a feasibility study and perform an environmental assessment of potential site development. The FY22 programmed funding would allow for the development and potential construction of a roadway through the Alliant site which would connect 7th Street to Pine Street at 9th / Kerper Blvd.

Federal Building Renovation (page 245) - This project (\$1,524,543) provides funding in FY 2021 (\$45,000) to replace the pent house roof, \$6,000 to repair ADA non-compliant public sidewalks, \$220,000 for structural repairs to the loading dock and leaking building foundation and \$165,000 for replacement of the first floor lobby lights with replica period fixtures, main stairwell painting and lighting, and refinishing of the historic woodwork in the main lobby.

In FY 2022, \$250,000 is budgeted for an ASHRAE Level 2 & 3 Energy Assessment which will build off of the results from the Level 1 energy audit happening in FY20. The Level 2 Assessment provides detailed survey of building systems and operations, breakdown of energy source and end use, identification of Energy Efficiency Measures (EEMs) for each energy system, range of savings & costs for the EEMs, spotlight on operational discrepancies and outline of priorities for needed upgrades. The ASHRAE Level 3 Energy Assessment allows for complex HVAC system upgrade alternative analysis, return on investment and construction cost estimating. Additional funding in FY22 is being budgeted to address known long term building operations and maintenance requirements which include \$54,500 for tuck pointing and waterproofing of the building window wells, and \$29,500 to tuck point the front steps and replace rusting hand rails and \$4,500 is budgeted for improvements to the public way finding signs for the building.

In FY23 \$60,000 is budgeted for security camera improvements, \$45,000 to disconnect the roof drains from the sanitary sewer system in order to comply with the City's I&I ordinance, and \$176,000 is budgeted to tuck point and repair the copper soffit on the exterior of the building. FY24 is budgeted to upgraded and modernized the interior lighting system.

Riverfront Dock Expansion (page 247) - This project (\$694,000) is to expand the existing riverfront docking facility to accommodate large excursion boats in the Port of Dubuque. The City's proposed infrastructure plan is to construct a new pier wall landing platform near the bottom of Riverwalk Stair No. 2. A portion of Stair No. 2 will be reconstructed to connect to the new landing platform. The new landing platform will be connected to the Riverwalk by an ADA compliant ramped walkway. The excursion boats will moor against new pipe pile clusters and will access land from floating platform

docks which will connect to the pier wall landing platform via ADA compliant gangway. The expanded docking facility will accommodate excursion boats 400 feet in length or greater. It is forecasted that excursion boat traffic on the Mississippi River will increase and a new docking facility will create an opportunity for significant tourism growth in Dubuque. Increased tourism will create employment in retail, dining, ground transportation, and excursions to local attractions, while other tourism-related sectors will benefit as a result.

Riverfront Leasehold Improvements (page 250) - This project (\$73,500) provides funding in FY21 to support the rail spur improvements along Kerper Blvd. and Commercial St and the deconstruction of the former Dodd's Terminal building foundation in the South Port. Clearing this site of the existing outdated and obsolete structure will help to prepare it for redevelopment. FY 22 would allow the city to evaluate redevelopment options for the industrial sight on 7th street along Dove Harbor, as well as a site along Kerper Blvd at the Peosta Channel.

ABC Supply Building Deconstruction (page 251) - This project (\$417,000) provides funding for hazardous material remediation and structure deconstruction of a former City owned leased property along Highway 151 near the South Port. The Funding in FY21 would support the deconstruction of the former ABC Supply building who's lease expired in December 2018. Clearing this site of the existing outdated and obsolete structure will help to prepare it for redevelopment.

Greater Downtown Street Lights (page 257) - This project (\$340,400) provides funding for replacement of the existing 30-foot white streetlights located in downtown Dubuque. Currently, there are approximately 60 white streetlights remaining. The project would replace all remaining white poles and install lighting controllers with meters. In certain cases, these would be replaced with historical streetlights. Many of the streetlights in the downtown area were installed in early 1950's. This program would promote the use of high efficiently, long life LED street lighting throughout the City of Dubuque which saves energy and operating expenses.

Downtown Security Camera Program (page 263) - This project (\$103,049) provides equipment, installation, and software licenses for the placement of fixed cameras (\$2,500 each) installed near roadways, alleys, and signalized intersections in Downtown Dubuque.

Downtown Urban Renewal Area Non-Profit Accessibility Assistance Program (page 279) - This project (\$500,000) provides assistance with accessibility improvements to existing public buildings either owned or operated by non-profits. The Non-Profit Accessibility Assistance Program is a competitive matching grant program that will fund up to \$50,000 in any one year for eligible projects and agencies. Eligible non-profits must be classified by the U.S. Internal Revenue Service under Section 501(c)(3) of the I.R.S. code and must have a minimum two-year operating history after the date of receipt of its 501(c)(3) classification. Eligible improvements include interior and exterior accessibility alterations and must comply with the most recent Department of Justice ADA Standards and Guidelines and locally adopted building codes. Additional criteria and an application will be developed.

Downtown ADA Assistance Program (page 280) - This project (\$155,000) provides assistance to residents and businesses to ensure facilities in the Downtown Urban Renewal Area are fully accessible and inclusive to all persons regardless of abilities. This includes parking lots, retail and wholesale stores, restaurants, cafés, taverns, gas stations, public buildings, lodging, schools, parks, and entertainment venues. The program is designed to assist businesses with the cost of becoming ADA compliant. Qualified applicants can receive up to 50% of the cost of the project from the City of Dubuque, at a maximum amount of \$5,000 per property.

Greater Downtown Urban Renewal Incentive & Rehabilitation Program (page 282) - This program (\$1,882,900) provides grants for rehabilitation and adaptive reuse of buildings in the Greater

Downtown Urban Renewal District. Tax increment proceeds are used to capitalize the pool of funds for these grants. The program provides grants up to \$10,000 for each new housing unit created in the District. The program creates affordable, quality rental housing units for our workforce.

Washington Neighborhood Facade Program (page 285) - This program (\$550,000) provides for rehabilitation and adaptive reuse for buildings and grants for planning/design costs and facade improvements in the Downtown Washington Neighborhood.

Downtown Rehab Grant Program (page 286) – This program (\$300,000) provides grant funding for the rehabilitation of commercial or multi-family property in the Greater Downtown Urban Renewal District. The Facade Grant Program provides 1:1 matching grants not to exceed \$10,000 in grant funds per project for front or rear facade renovations designed to eliminate inappropriate additions or alterations and restore the facade to its historic appearance or to rehabilitate the facade to include new windows, paint, signage, awnings, etc. to improve overall appearance. Landscaping or screening with fencing or retaining walls may also be allowed, especially as it may improve property adjacent to the right-of-way. The Planning and Design Grant Program provides 1:1 matching grants not to exceed \$10,000 in grant funds per project to offset the actual pre-development costs incurred prior to a Rehabilitation project. Reimbursement would be allowed for architectural and engineering fees, feasibility studies, environmental assessments or other related soft costs, but not owner/developer fees, incurred in the development of the project. The Financial Consultant Grant Program provides 1:1 matching grants not to exceed \$15,000 in grant funds per project to offset the actual cost of hiring a financial consultant used to analyze the feasibility of the projects that generally apply for historic tax credits. Additionally, there are several other property owners and developers that have expressed an interest in utilizing the program to fund projects. The Downtown Rehabilitation Facade Grant program receives the most inquiries and interest out of all programs provided by the Economic Development Department. This program has helped promote great successes in the redevelopment of the downtown. In order to meet the demand for this program, and maintain the historic appeal of downtown, additional funds have been requested for this program.

Downtown Rehabilitation Loan Program (page 289) - This project (\$300,000) provides low-interest loans for the rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds and loan repayments are used to capitalize the pool of funds for these loans. The program has been popular, with 19 loans provided since 1996 and additional loans that have been committed but have yet to be disbursed.

Central Avenue Corridor Initiative (page 290) - This project (\$1000,000) provides a loan loss reserve and interest rate “buy down” for eligible entrepreneurs seeking a microloan from Iowa Microloan, a 501(c)3 that provides loans of \$5,000 to \$50,000 to small businesses in Iowa having difficulty obtaining a loan from a traditional lender. The Economic Development Department will partner with either the City’s CDBG or IFA Trust Fund Committees to select qualified candidates whose applications will be forwarded to Iowa Microloan.

Central Avenue Streetscape Master Plan Implementation (page 291) - This project (\$240,000) provides for the implementation of priority actions in the Central Avenue Streetscape Master Plan. The funds allocated would be used to support infrastructure and streetscaping priority improvements justified in the master plan. The Central Avenue corridor is part of the Washington Neighborhood Revitalization Plan and includes the area between Central Avenue between 11th and 22nd streets. Included in this strategy is the redevelopment and reinvestment in residential and commercial areas in the neighborhood. Some public infrastructure improvements have already been initiated and the Central Avenue corridor is beginning to see private investment in building improvements and business location.

East 12th and Elm Street Parking Lot Construction (page 300) - This project (\$589,000) provides for the construction of a 73 stall parking lot at East 12th and Elm Street (Lot 1 Millwork Parking District). The parking lot design includes a code blue emergency phone, landscaping, environmental remediation and construction of the parking lot. The cost per parking stall would be approximately \$8,070 per stall for this proposed site.

Locust/Iowa Street Parking Ramp Repairs and Additional Parking Possibilities (page 301) - This project (\$18,500,000) provides for construction of a new 500-space parking facility in Downtown Dubuque. Existing FY 2020 funds provide for property acquisition and engineering services. The Locust Street Parking Ramp is reaching the end of its useful life.

Washington Neighborhood Home Purchase Program (page 312) - This project (\$250,000) supports and encourages homeownership in the Washington Neighborhood. The program operates under the oversight of the Housing Trust Fund Committee and is capitalized by annual grants received from the Iowa Finance Authority (IFA). IFA requires a match for the program and the City provides IFA Trust Match of \$50,000 from the Greater Downtown TIF (GDTIF). The primary purpose is to complement housing assistance provided through the CDBG program by providing loans to low-to-mod income homeowners and buyers in the Washington Neighborhood and for households earning less than 30% MI are eligible to purchase any property within the City limits.

Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance (page 323) - This project (\$500,000) provides funding for matching grants to assist non-profits in the Greater Downtown TIF area to make energy efficiency improvements to their buildings, including weatherization measures, HVAC system upgrades, and other work to decrease their utility bills. This reduction in annual operating costs will allow non-profits to invest more funds in achieving their organization's mission. Energy efficiency improvements not only result in financial savings to the organization but will also help to meet the 50% by 2030 Community Climate Action & Resiliency Plan goals approved by City Council in 2013. The program builds on the success of the Energy Efficiency Revolving Loan Fund (EELF) that is currently available to private businesses, which was created using funds the City received from the 2009 American Recovery & Reinvestment Act, and the Grants to Green program, a Community Foundation of Greater Dubuque program which invested over \$1.2 million in energy efficiency projects for non-profits. Ongoing community conversations have demonstrated a continued need to fill the gap between available utility rebates and the amount non-profits are able to pay for energy efficiency improvements. Similar to the existing EELF, non-profits may be able use funds for renewable energy installation, if all reasonable efficiency improvements have been made, in order to further reduce their utility costs and reduce their negative environmental impact. Additional criteria and an application will be developed.

North Cascade Housing TIF District

In FY 2014 the City created the first housing TIF district in the Timber Hyrst subdivision off of North Cascade Road. This is a ten year TIF which requires at least 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 38.1%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

Assistance for Homeownership (page 304) - This project (\$133,685) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

Neighborhood Reinvestment Partnership (page 310) - This project (\$1,200,000) provides funding to achieve the goal of promoting a broader income mix of downtown homeowners. This Program also provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved and dwellings are resold to responsible owners. Certain properties are targeted to be voluntarily acquired, for reason of poor maintenance and the inability or refusal of the owner to make improvements. These are then rehabilitated and resold to qualifying owner-occupied households. This is a ten year TIF which state law requires a minimum of 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage benefiting Low and Moderate Income residents can be higher than the required 38.1%. In FY 2019 the percentage is 51.1%. It is anticipated that the City will acquire, renovate and sell for long-term home ownership 50 residential properties over the next 5-7 years with an estimated \$30,000 construction subsidy per property.

English Ridge Housing TIF District

In FY 2015 the City created a housing TIF district in the English Ridge subdivision off of Stone Valley Drive. This is a ten year TIF which requires at least 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 38.1%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

Assistance for Homeownership (page 304) - This project (\$172,836) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

South Pointe Housing TIF District

In FY 2017 the City created a housing TIF district in the South Pointe subdivision off of Highway 151 South. This is a ten year TIF which requires at least 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 38.1%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

Assistance for Homeownership (page 304) - This project (\$96,911) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

Rustic Point Housing TIF District

In FY 2017 the City created a housing TIF district in the Rustic Point subdivision off of Derby Grange Road. This is a ten year TIF which requires at least 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 38.1%. The LMI Housing TIF revenue can be used for City

initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area.

Assistance for Homeownership (page 304) - This project (\$5,055) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

MISCELLANEOUS SOURCES

Private Participation (0.75% of Total CIP)

Private contributions represents the non-City share of the cost of several projects including private participation, fund raising, loans, grants and future resource allocation of City funds. Private participation funds included in the five year CIP include; contribution from the Diamond Jo Casino for the Port of Dubuque Parking Ramp for maintenance as required by the development agreement (\$423,116); Dubuque County contribution for HAZMAT Truck Replacement (\$119,583); Dubuque County Contribution for Southwest Arterial (\$250,000); Viking Cruises contribution for the Riverfront Dock Expansion (\$1,000,000); and Lead Based Paint Hazard Control education and training fees (\$30,000).

Special Assessments (0.24% of Total CIP)

Special Assessments represent that portion of street and sanitary sewer improvement projects anticipated to be assessed to benefiting property owners. The \$480,000 amount breaks down: (a) \$30,000 for sanitary sewer special assessments, (b) \$150,000 for sidewalk lien special assessments, and (c) \$300,000 for street reconstruction assessments.

Cable TV (0.00% of Total CIP)

It is anticipated that Cable TV funds will be used in the five-year CIP of \$9,210 for computer replacements.

This page intentionally left blank.

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
FIRE DEPARTMENT									
Public Safety									
	Ladder Truck & Pumper Replacement	Dubuque County, G.O. Debt, Sales Tax Fund (20%)	\$ 408,000	\$ 1,557,550	\$ —	\$ 865,200	\$ —	\$ 2,830,750	1
	HVAC Replacement at Fire Headquarters 11 West 9th Street	G.O. Debt (Sales Tax Fund 20%)	\$ 168,924	\$ 344,605	\$ —	\$ —	\$ —	\$ 513,529	2
	Outdoor Warning Siren Repair/Replace	DRA Distribution	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000	3
	Fire Station Exhaust Systems	DRA Gaming	\$ 30,000	\$ 30,000	\$ 40,000	\$ —	\$ —	\$ 100,000	4
	Station 6 Structural, Roof, and Tuckpointing Repairs	DRA Distribution	\$ 209,000	\$ —	\$ —	\$ —	\$ —	\$ 209,000	5
	Implement Mechanical & Electrical System Design Study Recommendations	Sales Tax Fund (20%)	\$ 26,010	\$ 26,010	\$ —	\$ 26,010	\$ 26,010	\$ 104,040	6
	Replace Flooring and Paint at Station 4	DRA Gaming	\$ 14,280	\$ —	\$ —	\$ —	\$ —	\$ 14,280	7
	Ambulance Replacement	DRA Distribution	\$ —	\$ —	\$ 267,240	\$ —	\$ 267,240	\$ 534,480	8
	Fire Station Expansion/Relocation	G.O. Debt (Sales Tax Fund 20%), Sales Tax Fund 20%	\$ —	\$ —	\$ 40,000	\$ —	\$ 806,000	\$ 846,000	9
	Station 5 Bathroom Remodel	Sales Tax Fund (20%)	\$ —	\$ —	\$ 15,000	\$ —	\$ —	\$ 15,000	11
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
Park Development									
	Eagle Valley Park	DRA Distribution	\$ 180,447	\$ —	\$ —	\$ —	\$ —	\$ 180,447	12
	Westbrook Park Phase II	Sales Tax Fund (20%)	\$ 214,000	\$ —	\$ —	\$ —	\$ —	\$ 214,000	13
	North Fork Trail	DRA Gaming	\$ —	\$ —	\$ —	\$ 214,000	\$ —	\$ 214,000	14
	Pebble Cove Park	DRA Distribution	\$ —	\$ —	\$ —	\$ 214,000	\$ —	\$ 214,000	15
	Usha Park	Sales Tax Fund (20%)	\$ —	\$ —	\$ 115,000	\$ —	\$ —	\$ 115,000	16
Allison Henderson Park									
	Allison Henderson Stormwater Project	DRA Gaming, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 25,000	\$ 25,000	17
Avon Park									
	Replace Play Unit	CDBG Entitlement	\$ 94,069	\$ —	\$ —	\$ —	\$ —	\$ 94,069	18
	Comiskey Park	CDBG Entitlement	\$ 87,700	\$ —	\$ —	\$ —	\$ —	\$ 87,700	19

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
LEISURE SERVICES										
PARK DIVISION										
Culture and Recreation										
Eagle Point Park										
Repair Retaining Wall	Sales Tax Fund 20%	\$ 75,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 75,000	20	
Concrete Improvements	DRA Distribution	\$ —	\$ 60,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	\$ 150,000	21	
Stone Work	DRA Distribution	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000	\$ 200,000	22	
Renovate Log Cabin Pavilion	DRA Distribution	\$ —	\$ 71,000	\$ 40,000	\$ —	\$ —	\$ 111,000	\$ 111,000	23	
Street Light Replacement	DRA Distribution	\$ —	\$ 20,000	\$ 20,000	\$ —	\$ —	\$ 40,000	\$ 40,000	24	
Riverfront Pavilion Restoration	DRA Distribution	\$ —	\$ 5,000	\$ —	\$ —	\$ 89,000	\$ 94,000	\$ 94,000	25	
Replace Water Lines	DRA Distribution	\$ 51,218	\$ 48,782	\$ 160,000	\$ 50,000	\$ —	\$ 310,000	\$ 310,000	26	
Replace Roof on Terrace Room	DRA Distribution	\$ —	\$ —	\$ —	\$ 24,000	\$ —	\$ 24,000	\$ 24,000	27	
Replace Roof on Eagles View Pavilion	DRA Gaming, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 45,000	\$ 45,000	\$ 45,000	28	
Renovate Shiras Memorial Pavilion	DRA Gaming, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 55,000	\$ 55,000	\$ 55,000	29	
Rest Room Renovation	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ 40,000	30	
Building & Structures Assessment	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 5,000	\$ 5,000	\$ 5,000	31	
Flora Park										
Pave Wilbright, Pool, Tennis Court, and Slattery Center Parking Lots	Sales Tax Fund (20%)	\$ —	\$ —	\$ 25,000	\$ —	\$ 36,000	\$ 61,000	\$ 61,000	32	
Replace Lights on Tennis Courts	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 102,000	\$ 102,000	\$ 102,000	33	
Gay Park										
Replace Play Unit	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 90,000	\$ —	\$ 90,000	\$ 90,000	34	
Ham House										
Replace Roof	DRA Distribution	\$ —	\$ —	\$ 75,000	\$ —	\$ —	\$ 75,000	\$ 75,000	35	
Ham House Exterior and Landscape Improvements	DRA Distribution	\$ 43,200	\$ 47,634	\$ —	\$ —	\$ —	\$ 90,834	\$ 90,834	36	
Jackson Park										
Amenities Improvement	GDTIF, GDTIF G.O. Debt	\$ 250,000	\$ 60,000	\$ —	\$ —	\$ —	\$ 310,000	\$ 310,000	37	
Madison Park										
Replace Play Unit	DRA Distribution	\$ —	\$ —	\$ 82,500	\$ —	\$ —	\$ 82,500	\$ 82,500	38	
Miller Riverview Park										
Quick Connects for Pedestals	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 40,000	\$ 40,000	\$ 40,000	39	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
LEISURE SERVICES										
PARK DIVISION										
Culture and Recreation										
Murphy Park										
Replace Play Unit		Sales Tax Fund (20%)	\$ 94,375	\$ —	\$ —	\$ —	\$ —	\$ 94,375	40	
Replace Water Lines		DRA Distribution	\$ —	\$ 10,000	\$ 100,000	\$ 50,000	\$ —	\$ 160,000	41	
Replace Roof on Rest Room Building by the Tennis Courts		DRA Distribution	\$ —	\$ —	\$ 15,000	\$ —	\$ —	\$ 15,000	42	
Storybook Zoo										
Playground Replacement		DRA Distribution	\$ —	\$ 110,000	\$ —	\$ —	\$ —	\$ 110,000	43	
Town Clock Plaza										
Plaza Rehabilitation		GDTIF G.O. Debt	\$ 67,000	\$ —	\$ —	\$ —	\$ —	\$ 67,000	44	
Veterans Memorial Park										
Disc Golf Course Renovation		DRA Distribution	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ 40,000	45	
General Park Maintenance										
All Parks - Replace Security Lights		DRA Distribution	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000	46	
All Parks - Renovate Water Systems		Sales Tax Fund (20%), DRA Distribution	\$ —	\$ 7,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 77,000	47	
Ash Tree Removal and Tree Replacement		DRA Distribution	\$ 275,000	\$ 275,000	\$ 275,000	\$ 375,000	\$ 425,000	\$ 1,625,000	48	
Street Tree Program		Sales Tax Fund (20%)	\$ 4,600	\$ 30,115	\$ 33,500	\$ 30,112	\$ 50,000	\$ 148,327	50	
Retaining Walls		DRA Distribution	\$ —	\$ 5,000	\$ 10,000	\$ 5,000	\$ 25,000	\$ 45,000	51	
Highway 20 - Irrigation		Sales Tax Fund (20%)	\$ —	\$ —	\$ 25,000	\$ —	\$ —	\$ 25,000	52	
Highway 20 - Replace Roses		DRA Gaming, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 100,000	\$ 100,000	53	
Resurface Tennis Courts		Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 40,000	\$ 40,000	54	
Industrial Center Native Plantings		DICW TIF	\$ —	\$ —	\$ —	\$ —	\$ 20,000	\$ 20,000	55	
Washington Community Gateway		Greater Downtown TIF	\$ —	\$ —	\$ —	\$ —	\$ 15,000	\$ 15,000	56	
Forestry Building - Replace Roof		Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 40,000	\$ 40,000	57	
Parks - Paint Light Poles		Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 15,000	\$ 15,000	58	
Maintenance Headquarters Wash Bay		DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 20,000	\$ 20,000	59	
Paint Railings		Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 20,000	\$ 20,000	60	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
CIVIC CENTER DIVISION										
Culture and Recreation										
Arena										
Arena Air Conditioner Replacement		GDTIF G.O. Debt	\$ — \$	\$ 100,000	\$ — \$	\$ — \$	\$ — \$	\$ 100,000		61
Five Flags Building Improvements		GDTIF G.O. Debt, GDTIF	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 6,000,000	\$ 6,000,000	62
Bijou Room & Hall - Tile Replacement		Sales Tax Fund (20%)	\$ 50,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 50,000		63
Theater - Carpet Replacement		DRA Distribution	\$ — \$	\$ 70,000	\$ — \$	\$ — \$	\$ — \$	\$ 70,000		64
RECREATION DIVISION										
Culture and Recreation										
Swimming Pools										
Flora and Sutton Pools Annual Maintenance		DRA Distribution	\$ 70,000	\$ 30,000	\$ 135,000	\$ — \$	\$ — \$	\$ 235,000		65
Flora Pool Replace Playground Surface		DRA Distribution	\$ 60,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 60,000		66
Flora & Sutton Filter Tank Replacement		DRA Distribution	\$ — \$	\$ — \$	\$ — \$	\$ 200,000	\$ — \$	\$ 200,000		67
Bunker Hill Golf Course										
Construct Cart Paths		Golf Fees	\$ — \$	\$ 10,000	\$ — \$	\$ — \$	\$ 10,000	\$ 20,000		68
Tee Improvements		Golf Fees	\$ — \$	\$ 10,000	\$ — \$	\$ 10,000	\$ — \$	\$ 20,000		69
Replace Irrigation System		DRA Distribution	\$ 54,132	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 54,132		70
Administrative Welcome Reception 1st Floor Remodel		DRA Distribution	\$ 15,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 15,000		72
Range Project		DRA Distribution, DRA Gaming	\$ — \$	\$ 20,000	\$ 227,830	\$ 72,170	\$ 320,000			71
Multicultural Family Center										
Sidewalk Replacement and Concrete Improvements		CDBG	\$ 25,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 25,000		73
Port of Dubuque										
POD - Signage Replacement		DRA Distribution	\$ — \$	\$ — \$	\$ — \$	\$ 10,000	\$ — \$	\$ 10,000		74
POD - Dock Maintenance		Sales Tax Fund (20%), DRA Gaming	\$ — \$	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000		75
General Recreation										
LS Facility/Deferred Maintenance Assessment		DRA Gaming	\$ — \$	\$ 90,000	\$ — \$	\$ — \$	\$ — \$	\$ 90,000		76
New Operating System (Registration, Reservation, POS)		DRA Gaming	\$ 90,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 90,000		77
Quality of Life Needs Assessment		DRA Distribution	\$ — \$	\$ 40,000	\$ — \$	\$ — \$	\$ — \$	\$ 40,000		78

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
CONFERENCE CENTER										
General Government										
	Paint Exterior Metal	Sales Tax Fund (20%)	\$ — \$	— \$	— \$	— \$	50,000	\$ 50,000	79	
	Replace Carpet	GDTIF G.O. Debt	\$ — \$	— \$ 100,000	\$ 120,000	\$ 30,000	\$ 250,000	80		
	Paint Interior Rooms and Areas	Sales Tax Fund (20%)	\$ — \$	— \$	— \$ 38,000	\$ 18,000	\$ 56,000	81		
	Replace Table, Chairs, and Podiums	DRA Distribution	\$ — \$	— \$ 300,000	\$ — \$ 25,000	\$ 325,000	82			
	Landscape Renovations	DRA Distribution	\$ — \$	— \$	— \$ 33,500	\$ 33,500	83			
	Energy Efficiency Improvements	DRA Distribution	\$ 52,000	\$ 21,000	\$ — \$	— \$	\$ 73,000	84		
	Market Study and Facility Assessment	Greater Downtown TIF	\$ — \$ 65,000	\$ — \$	— \$	— \$	\$ 65,000	85		
	Concrete Restoration	Sales Tax Fund (20%)	\$ — \$	— \$ 50,000	\$ — \$ 175,000	\$ 225,000	86			
	Repaint Exhibit Hall Airwalls	Sales Tax Fund (20%), DRA Distribution	\$ — \$	— \$ 40,000	\$ — \$	— \$ 40,000	87			
	Replace Fabric Wall Covering	DRA Distribution	\$ — \$	— \$ 35,000	\$ 120,000	\$ 35,000	\$ 190,000	88		
	Roof Restoration	Greater Downtown TIF	\$ — \$	— \$	— \$ 350,000	\$ 350,000	89			
	Wood Bench Replacement	Sales Tax Fund (20%)	\$ — \$	— \$	— \$ 25,000	\$ 25,000	90			
	Management and Operations Assessment	DRA Distribution	\$ — \$	— \$	— \$ 32,000	\$ 32,000	91			
	Furniture Upholstery	DRA Distribution	\$ — \$	— \$	— \$ 30,000	\$ 30,000	92			
	Trash Compactor Rehabilitation	DRA Distribution	\$ — \$	— \$	— \$ 30,700	\$ 30,700	93			
	Replace Clouds	Sales Tax Fund (20%)	\$ — \$	— \$	— \$ 83,800	\$ 83,800	94			
	Paint Bridge	DRA Distribution	\$ — \$	— \$	— \$ 35,000	\$ 35,000	95			
	Staging and Riser Replacement	DRA Distribution	\$ — \$	— \$	— \$ 25,000	\$ 25,000	96			
LIBRARY										
Culture and Recreation										
	Replace Water Piping - Phase 4	DRA Distribution	\$ 71,835	\$ — \$	— \$	— \$	— \$ 71,835	97		
	Landscaping and Plaza Redesign	Sales Tax Fund (20%)	\$ 100,202	\$ — \$	— \$	— \$	— \$ 100,202	98		
	Removal of Underground Oil Tank	Sales Tax Fund (20%)	\$ 59,379	\$ — \$	— \$	— \$	— \$ 59,379	99		

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025											
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		TOTAL	PAGE	
WATER DEPARTMENT											
Business Type											
Westside Water System Service Line Installation/Fire Hydrant Install/ Purchase	Water Construction Fund	\$ 65,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 65,000	100		
Water Meter Replacement Program	Water Construction Fund	\$ 176,661	\$ 182,511	\$ 188,360	\$ 194,210	\$ 200,060	\$ 941,802	101			
Manhole Replacement Rehab	Water Construction Fund	\$ —	\$ 25,000	\$ —	\$ 25,000	\$ —	\$ 50,000	102			
Water Main Upgrades during Street General Repairs	Water Construction Fund	\$ —	\$ 20,000	\$ —	\$ 25,000	\$ —	\$ 45,000	103			
Maintenance of Public Water Mains during Stone Retaining Wall Repair	Water Construction Fund	\$ 20,000	\$ —	\$ 22,550	\$ —	\$ 22,550	\$ 65,100	104			
Fire Hydrant Assembly Relocation/ Replacement for the Sidewalk Program	Water Construction Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,400	\$ 100,400	105			
Cottingham Road Water Main	Water Construction Fund	\$ 187,813	\$ —	\$ —	\$ —	\$ —	\$ 187,813	106			
Southwest Arterial Water Main Extension	Water Construction Fund	\$ —	\$ 725,000	\$ —	\$ 1,575,000	\$ —	\$ 2,300,000	107			
SCADA & Communications Infrastructure	SRF Debt	\$ 495,000	\$ —	\$ —	\$ —	\$ —	\$ 495,000	109			
Water Main Replacements - Streets	Water Construction Fund	\$ 271,375	\$ —	\$ —	\$ —	\$ —	\$ 271,375	111			
Public Lead Line Water Replacement	SRF Debt	\$ 122,470	\$ 84,500	\$ 85,000	\$ —	\$ —	\$ 291,970	112			
Water Line Extensions to New Developments	SRF Debt	\$ 307,500	\$ 775,000	\$ —	\$ —	\$ —	\$ 1,082,500	113			
Wells, Well Field, and Raw Transmission Piping Repair	SRF Debt	\$ 250,000	\$ —	\$ 90,000	\$ —	\$ 110,500	\$ 450,500	114			
Water Treatment Plant Condition Assessment and Master Plan	SRF Debt	\$ 115,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 155,000	115			
Water Storage Tank Coating Program	Water Construction Fund	\$ 25,000	\$ 150,000	\$ 1,350,000	\$ 100,000	\$ 900,000	\$ 2,525,000	116			
Tamarak Park Frontage Road Water Main	Water Construction Fund	\$ 362,500	\$ —	\$ —	\$ —	\$ —	\$ 362,500	117			
West End Annexation Phase II	Water Construction Fund	\$ —	\$ —	\$ —	\$ —	\$ 300,250	\$ 300,250	118			
West End Annexation Phase I	Water Construction Fund	\$ —	\$ —	\$ —	\$ —	\$ 165,000	\$ 165,000	119			
Creek Crossing Restoration	Water Construction Fund	\$ 35,000	\$ 22,500	\$ 25,350	\$ 18,900	\$ 30,000	\$ 131,750	120			
Landfill Frontage Rd. Water Main Extension	Water Construction Fund	\$ 121,500	\$ —	\$ —	\$ —	\$ —	\$ 121,500	121			
Althauser St. & Eagle St. Water Main Improvements	SRF Debt	\$ 151,065	\$ 141,425	\$ —	\$ —	\$ —	\$ 292,490	122			

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
WATER DEPARTMENT										
Business Type										
	Public Safety Way Water Main Improvements	Water Construction	\$ — \$ 106,700	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 106,700	123	
	Water Treatment Plant Boiler Improvements	Water Construction	\$ 20,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 20,000	124	
	WTP and Pump Station Pipe Rehabilitation	Water Construction	\$ — \$	\$ 20,000	\$ — \$	\$ — \$	\$ — \$	\$ 20,000	125	
	Pump Station Site Drainage Improvements	Water Construction	\$ — \$	\$ — \$ 15,000	\$ — \$	\$ — \$	\$ — \$	\$ 15,000	126	
	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	Water Construction	\$ — \$	\$ — \$ 176,186	\$ 517,410	\$ — \$	\$ — \$	\$ 693,596	127	
WATER & RESOURCE RECOVERY CENTER										
Business Type										
	Final Clarifier Rehabilitation	State Revolving Fund Loan	\$ — \$ 860,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 860,000	128	
	Lift Station SCADA Upgrades	Sanitary Sewer Construction Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000	129	
	Activated Sludge Process Improvements	Sanitary Sewer Construction Fund	\$ — \$	\$ — \$	\$ — \$ 70,000	\$ 98,000	\$ 168,000	\$ 168,000	130	
	High-Strength Waste Receiving & Storage	State Revolving Fund Loan, Sanitary Sewer Construction Fund	\$ — \$ 574,371	\$ 1,057,975	\$ — \$	\$ — \$	\$ — \$	\$ 1,632,346	131	
	UV Disinfection System Modifications	Sanitary Sewer Construction Fund	\$ 235,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 235,000	132	
	Pump Trailer	Sanitary Sewer Construction Fund	\$ 110,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 110,000	133	
AIRPORT										
Public Works										
	Replace DJC Hangar Floor Coating	Sales Tax Fund (20%)	\$ 41,000	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 41,000	134	
	Terminal Automated Vehicle Wash Facility	CSV Funds, CFC Funds	\$ 227,750	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 227,750	135	
	Rehabilitate Taxiway A	FAA Discretionary Funds, FAA Entitlement, Sales Tax Fund (20%)	\$ 350,000	\$ 4,702,500	\$ 5,152,300	\$ 2,475,000	\$ — \$	\$ 12,679,800	136	
	Aviation Fueling Facilities NFPA Update	DRA Distribution	\$ 54,050	\$ — \$	\$ — \$	\$ — \$	\$ — \$	\$ 54,050	137	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
Public Works										
	Pavement Condition Study	FAA Entitlement, DRA Distribution	\$ 50,200	\$ —	\$ 53,272	\$ —	\$ —	\$ 103,472	138	
	Asphalt Pavement Repair	DRA Distribution	\$ —	\$ 150,000	\$ —	\$ —	\$ —	\$ 150,000	139	
	Perimeter Fence Improvements	Sales Tax Fund (20%)	\$ —	\$ 10,000	\$ —	\$ —	\$ —	\$ 10,000	140	
	Corporate Hangar Facilities Maintenance	Sales Tax Fund (20%)	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ 40,000	141	
	Storm Drain Improvements	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 20,000	\$ —	\$ 20,000	142	
	Extend Runway 18/36	FAA Entitlement Funds, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 268,000	\$ 268,000	\$ 268,000	143	
PUBLIC WORKS										
Public Works										
	Asphalt Milling Program	Sales Tax Fund (30%)	\$ 82,500	\$ 84,000	\$ 87,000	\$ 88,000	\$ 92,000	\$ 433,500	144	
	Curb Ramp Program	Sales Tax Fund (30%)	\$ 423,574	\$ 300,000	\$ 400,000	\$ 425,000	\$ 250,000	\$ 1,798,574	145	
	Floodwall Post-Flood Repair Program	Sales Tax Fund (30%)	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 120,000	146	
	Curb Replacement Program	Sales Tax Fund (30%)	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 110,000	147	
	Steps, Hand Railings and Wall-Top Fencing	Sales Tax Fund (30%)	\$ —	\$ —	\$ 10,000	\$ 25,000	\$ 20,000	\$ 55,000	148	
	Street Sign and Post Replacement	Sales Tax Fund (30%)	\$ —	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 55,000	149	
	Concrete Street Section Repair Program	Sales Tax Fund (30%)	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 115,000	150	
	56,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Sales Tax Fund (30%), Road Use Tax	\$ 215,000	\$ —	\$ —	\$ —	\$ 366,636	\$ 581,636	151	
	Vacuum Street Sweeper Replacement	Road Use Tax, Sales Tax Fund (30%)	\$ 210,000	\$ —	\$ —	\$ 214,200	\$ —	\$ 424,200	152	
	35,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	\$ —	\$ 381,404	\$ —	\$ —	\$ —	\$ 381,404	153	
	Wheel Loader Purchase	Sales Tax Fund (30%)	\$ 206,350	\$ —	\$ —	\$ —	\$ —	\$ 206,350	154	
PUBLIC WORKS										
Public Works										
	Municipal Service Center CNG Retrofit	DRA Distribution	\$ —				\$ —	\$ 28,630	\$ 28,630	155
Business Type										
	Cab-Over Solid Waste Vehicles	Refuse Collection Fund	\$ 596,260	\$ 528,628	\$ 540,800	\$ 314,308	\$ 471,324	\$ 2,451,320	\$ 2,451,320	156

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
PUBLIC WORKS										
Business Type										
	Sanitary Sewer Root Foaming	Sanitary Sewer Construction Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	157	
	High Pressure Sewer Jet Cleaner	Sanitary Sewer Const. Fund	\$ —	\$ —	\$ —	\$ 210,000	\$ —	\$ 210,000	158	
	Flood Control Units	Stormwater Construction Fund	\$ —	\$ 386,000	\$ —	\$ —	\$ —	\$ 386,000	159	
	Hard Surface Deep Cleaning Self-Propelled Unit	Stormwater Construction Fund	\$ 166,100	\$ —	\$ —	\$ —	\$ —	\$ 166,100	160	
	City Tipper Carts	Refuse Collection GO Debt	\$ 280,000	\$ 280,000	\$ 280,000	\$ —	\$ —	\$ 840,000	161	
	Sandbagging Equipment	Stormwater Construction Fund	\$ 35,000	\$ —	\$ —	\$ —	\$ —	\$ 35,000	162	
ENGINEERING DEPARTMENT										
SANITARY SEWER										
Business Type										
	General									
	Sanitary Sewer Extensions to New Developments	Sanitary Sewer Construction Fund	\$ 13,275	\$ 33,866	\$ 59,145	\$ 174,473	\$ 31,925	\$ 312,684	163	
	Sanitary Sewer Extensions to Existing Developments	Sanitary Sewer Construction Fund, Special Assessments, State Revolving Fund Loan	\$ 600,000	\$ 1,200,000	\$ —	\$ —	\$ —	\$ 1,800,000	164	
	Twin Ridge Subdivision -Lagoon Abandonment	State Revolving Fund Loan	\$ —	\$ 465,000	\$ —	\$ —	\$ —	\$ 465,000	165	
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	Sanitary Sewer Construction Fund	\$ —	\$ 233,500	\$ —	\$ —	\$ —	\$ 233,500	166	
	McFadden Farm Sanitary Sewer Extension	DICW TIF	\$ —	\$ —	\$ 532,000	\$ —	\$ —	\$ 532,000	167	
	Sewer Utility Master Plan	State Revolving Fund Loan	\$ 237,000	\$ 121,000	\$ —	\$ —	\$ —	\$ 358,000	168	
	CCTV Inspection, Cleaning, and Assessment	State Revolving Fund Loan	\$ 285,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ —	\$ 825,000	169	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
<hr/>										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
ENGINEERING DEPARTMENT										
SANITARY SEWER										
Business Type										
Reconstruction										
Southfork Interceptor Sewer		Sanitary Sewer Construction Fund	\$ — \$	— \$	34,181	\$ 533,819	\$ —	\$ 568,000	170	
Knob Hill-Duggan Drive Sanitary Sewer Reconstruction		State Revolving Fund Loan	\$ — \$	— \$	149,310	\$ —	\$ —	\$ 149,310	171	
Brunswick Sanitary Sewer		Sanitary Sewer Construction Fund	\$ — \$	— \$	9,400	\$ 68,900	\$ —	\$ 78,300	172	
Southgate Sanitary Sewer Reconstruction		Sanitary Sewer Construction Fund	\$ — \$	— \$	13,300	\$ 98,100	\$ —	\$ 111,400	173	
Center Grove Sanitary Sewer Reconstruction		Sanitary Sewer Construction Fund	\$ — \$	— \$	7,300	\$ 60,000	\$ —	\$ 67,300	174	
Wood Street Sanitary Sewer Reconstruction		Sanitary Sewer Construction Fund	\$ 95,000	\$ —	\$ —	\$ —	\$ —	\$ 95,000	175	
Auburn & Custer Sanitary Sewer Reconstruction		State Revolving Fund Loan	\$ 316,400	\$ —	\$ —	\$ —	\$ —	\$ 316,400	176	
Grove Terrace Sanitary Sewer Reconstruction		Sanitary Sewer Construction Fund	\$ — \$	110,000	\$ —	\$ —	\$ —	\$ 110,000	177	
Heeb Street Sanitary Sewer Reconstruction		Sanitary Sewer Construction Fund	\$ 160,000	\$ —	\$ —	\$ —	\$ —	\$ 160,000	178	
Hempstead Sanitary Sewer Reconstruction		Sanitary Sewer Construction Fund	\$ 30,000	\$ 250,000	\$ —	\$ —	\$ —	\$ 280,000	179	
Cooper Place and Maiden Lane Sanitary Sewer Reconstruction		State Revolving Fund Loan	\$ — \$	— \$	30,000	\$ 300,000	\$ —	\$ 330,000	180	
Abbott & Cottage Sanitary Sewer Reconstruction		Sanitary Sewer Construction Fund	\$ — \$	— \$	20,000	\$ 200,000	\$ —	\$ 220,000	181	
Harvard St Sanitary Sewer Reconstruction		Sanitary Sewer Construction Fund	\$ — \$	— \$	— \$	18,000	\$ 160,000	\$ 178,000	182	
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements		State Revolving Loan Fund	\$ 750,000	\$ 1,416,000	\$ 2,260,000	\$ —	\$ —	\$ 4,426,000	183	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Track Line Sanitary Cleaning and Lining	State Revolving Fund Loan	\$ 187,790	\$ —	\$ —	\$ —	\$ —	\$ 187,790	185
	Force Main Stabilization	General Fund, Federal Cap Section 14 Cap, State Revolving Loan Fund	\$ 100,000	\$ —	\$ —	\$ —	\$ 7,692,308	\$ 7,792,308	186
	Sanitary Sewer Lining Program	State Revolving Fund Loan	\$ —	\$ 132,500	\$ —	\$ —	\$ 220,000	\$ 352,500	187
	Manhole Replacement/Rehab Program	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ 50,000	\$ —	\$ 40,000	\$ 90,000	188
	Center Place Alley Sanitary Sewer Rehabilitation	State Revolving Fund Loan	\$ 410,000	\$ —	\$ —	\$ —	\$ —	\$ 410,000	189
	Perry & Bradley Force Main and Lift Station Improvements	State Revolving Loan Fund	\$ —	\$ 35,000	\$ 225,000	\$ —	\$ —	\$ 260,000	190
	Couler Valley Interceptor Inspection, Cleaning and Rehabilitation	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ 85,000	\$ —	\$ —	\$ 85,000	191
	General Sanitary Sewer Replacement	Sanitary Sewer Construction Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	192
STORMWATER									
Business Type									
	General Storm Sewer Projects								
	Stormwater Infiltration & Inflow Elimination Program	Stormwater Construction Fund	\$ 50,000	\$ 50,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 390,000	193
	Storm Sewer General Replacements	Stormwater Construction Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 204,255	\$ 454,255	194
	Storm Sewer Improvements/Extensions	Stormwater Construction Fund	\$ 60,000	\$ 60,000	\$ 60,000	\$ 64,946	\$ 64,946	\$ 309,892	195
	Catch Basin Reconstruction	Stormwater Construction Fund	\$ 53,000	\$ 53,000	\$ 53,060	\$ 54,122	\$ 55,204	\$ 268,386	196
	Draintile Program	Stormwater Construction Fund	\$ 100,400	\$ 90,810	\$ 101,224	\$ 100,000	\$ 62,082	\$ 454,516	197
	Bee Branch Watershed Projects								
	Bee Branch Creek RR Culverts	State Revolving Fund Loan, Federal Grant, Sales Tax Increment, Land & Water Conservation Grant, Stormwater Construction Fund	\$ 17,345,349	\$ —	\$ —	\$ —	\$ —	\$ 17,345,349	198
	Bee Branch Creek Gate & Pump Replacement	Federal Grant, State Sales Tax Increment, Stormwater Construction Fund	\$ 5,134,418	\$ 4,769,592	\$ —	\$ —	\$ —	\$ 9,904,010	200

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025											
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE		
ENGINEERING DEPARTMENT											
STORMWATER											
Business Type											
Bee Branch Watershed Projects											
Flood Control Maintenance Facility	Sales Tax Increment	\$	— \$	— \$	— \$	220,000	\$	— \$	220,000	201	
Specific Storm Sewer Projects											
University Ave Storm Sewer	Stormwater Construction Fund	\$	— \$	— \$	150,000	\$	— \$	— \$	150,000	202	
Heeb Street Storm Sewer (Street Program)	Stormwater Construction Fund	\$	25,000	\$	— \$	— \$	— \$	— \$	25,000	203	
Keokuk Storm Sewer Extension	Stormwater Construction Fund	\$	— \$	44,600	\$	— \$	— \$	— \$	44,600	204	
Copper Field Storm Sewer Extension Project	Stormwater Construction Fund	\$	— \$	34,700	\$	— \$	— \$	— \$	34,700	205	
Key Way Drive Outfall Project	Stormwater Construction Fund	\$	— \$	30,100	\$	— \$	— \$	— \$	30,100	206	
Pennsylvania Culvert Replacement	Stormwater Construction Fund	\$	— \$	— \$	— \$	— \$	25,000	\$	25,000	207	
Windsor Street Storm Sewer Extension	Stormwater Construction Fund	\$	— \$	— \$	— \$	80,500	\$	— \$	80,500	208	
Seippel Road Culvert Replacement	Stormwater Construction Fund	\$	— \$	8,000	\$	48,000	\$	— \$	— \$	56,000	
Catherine Street Storm Sewer Improvements	Stormwater Construction Fund	\$	53,000	\$	— \$	— \$	— \$	— \$	53,000	210	
Villa Street Storm Sewer Replacement	Stormwater Construction Fund	\$	33,000	\$	— \$	— \$	— \$	— \$	33,000	211	
Northridge Dr Storm Sewer Extension	Stormwater Construction Fund	\$	— \$	— \$	— \$	— \$	133,200	\$	133,200	212	
STREETS											
Public Works											
Street Related Improvements											
Pavement Marking Project	Sales Tax Fund (30%), IDOT, Road Use Tax	\$	135,000	\$	135,000	\$	135,000	\$	135,000	\$	675,000
Street Construction General Repairs	Sales Tax Fund (30%)	\$	100,000	\$	100,000	\$	110,000	\$	110,000	\$	520,000
Pavement Preservation Program	DRA Distribution	\$	48,000	\$	— \$	— \$	— \$	— \$	— \$	48,000	215
East - West Corridor Capacity Improvements	Road Use Tax, Fed DMATS Funding, State Grants (TSF), Greater Downtown TIF	\$	— \$	150,000	\$	4,600,000	\$	— \$	— \$	4,750,000	217
Chavenelle Rd Reconstruction	DICW TIF, Special Assessments	\$	3,700,000	\$	— \$	— \$	— \$	— \$	— \$	3,700,000	219

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
ENGINEERING DEPARTMENT										
STREETS										
Public Works										

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
ENGINEERING DEPARTMENT										
STREETS										
Public Works										
	Sidewalk Program Related Curb and Catch Basin Replacements	Sales Tax Fund (30%)	\$ 25,000	\$ 25,000	\$ 30,000	\$ 32,000	\$ 35,000	\$ 147,000	238	
	Decorative Concrete Maintenance Program	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 35,000	\$ 40,000	\$ 75,000	239	
Trails/General Maintenance										
	Stone Retaining Walls	Sales Tax Fund (30%)	\$ —	\$ 100,000	\$ 105,000	\$ 110,000	\$ —	\$ 315,000	240	
	Bridge Repairs/Maintenance	Sales Tax Fund (30%)	\$ —	\$ 100,000	\$ 100,000	\$ 100,000	\$ —	\$ 300,000	241	
	Villa Street Retaining Wall	Road Use Tax	\$ 1,600,000	\$ —	\$ —	\$ —	\$ —	\$ 1,600,000	242	
	Lowell Street Retaining Wall	Sales Tax Fund (30%)	\$ —	\$ 141,500	\$ —	\$ —	\$ —	\$ 141,500	243	
	Brick Paver Maintenance	Sales Tax (30%)	\$ 30,000	\$ —	\$ 30,000	\$ —	\$ 30,000	\$ 90,000	244	
	Complete Streets Elements	Sales Tax Fund (30%)	\$ —	\$ —	\$ 12,000	\$ 12,000	\$ 10,000	\$ 34,000	245	
ENGINEERING DEPARTMENT										
MISCELLANEOUS										
General Government										
	Federal Building Renovation	GO Debt	\$ 446,000	\$ 346,800	\$ 286,000	\$ 36,500	\$ —	\$ 1,115,300	246	
Public Works										
	Riverfront Dock Expansion	Greater Downtown TIF, Private Participant	\$ 1,050,000	\$ 1,050,000	\$ —	\$ —	\$ —	\$ 2,100,000	248	
	Neighborhood Related Improvement	CDBG Grant	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	250	
	Riverfront Leasehold Improvements	Greater Downtown TIF	\$ 187,500	\$ 73,500	\$ —	\$ —	\$ —	\$ 261,000	251	
	ABC Supply Building Deconstruction	GDTIF G.O. Debt	\$ 417,000	\$ —	\$ —	\$ —	\$ —	\$ 417,000	252	
	Port of Dubuque - Security Cameras	DRA Distribution	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ 40,000	253	
	Harbor Area Maintenance	Sales Tax Fund (20%)	\$ 25,000	\$ —	\$ 30,000	\$ —	\$ 35,000	\$ 90,000	254	
	Ice Harbor Road - Museum Wetland Railing	Sales Tax Fund (20%)	\$ 20,000	\$ —	\$ —	\$ —	\$ —	\$ 20,000	255	
	Third Street Overpass Railing Painting	Sales Tax Fund (30%)	\$ 120,000	\$ —	\$ —	\$ —	\$ —	\$ 120,000	256	
	Speed Shields	Sales Tax Fund (30%)	\$ —	\$ 46,000	\$ 46,000	\$ 46,000	\$ —	\$ 138,000	257	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025											
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE		
TRAFFIC											
Public Works											
	Street Light Replacement and New Installation	Sales Tax Fund (30%), Greater Downtown TIF	\$ 32,000	\$ 128,200	\$ 145,200	\$ 180,000	\$ 35,000	\$ 520,400	258		
	Signalization Program	Sales Tax Fund (30%)	\$ 70,000	\$ 70,000	\$ 80,000	\$ 70,000	\$ 60,000	\$ 350,000	259		
	Traffic Signal Mastarm Retrofit	Sales Tax Fund (30%)	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 65,000	\$ 355,000	260		
	Traffic Signal Interconnect Conduit Replacement	Sales Tax Fund (30%)	\$ 30,000	\$ 40,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 220,000	261		
	Traffic Signal Controller Replacement	Sales Tax Fund (30%)	\$ 35,000	\$ 35,000	\$ 45,000	\$ 45,000	\$ 35,000	\$ 195,000	262		
	Street Lighting and Traffic Signal Knockdown/Insurance	Insurance Reimbursements, Sales Tax Fund (30%)	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 135,000	263		
	Street Camera Installation	Sales Tax Fund (30%), GDTIF	\$ 82,476	\$ 105,775	\$ 89,798	\$ 105,000	\$ 15,000	\$ 398,049	264		
	LED Re-lamp schedule	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 30,000	\$ 25,000	\$ 20,000	\$ 100,000	265		
	Traffic Signal Battery Backup Program	Sales Tax Fund (30%)	\$ 10,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 85,000	266		
	Traffic Signal Intersection Reconstruction	Sales Tax Fund (30%)	\$ 40,000	\$ 50,000	\$ 75,000	\$ 72,472	\$ 65,000	\$ 302,472	267		
	Surge and Grounding Improvements at Signals City-Wide	Sales Tax Fund (30%)	\$ 10,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 85,000	268		
	STREETS Traffic Control Project	Sales Tax Fund (30%), Federal Grant, State Grants, IDOT, DMATS, DRA Distribution	\$ 3,466,250	\$ 75,000	\$ 50,000	\$ —	\$ —	\$ 3,591,250	269		
	Traffic Signal Fiber Optics	Sales Tax Fund (30%)	\$ 65,000	\$ 65,000	\$ 100,000	\$ 100,000	\$ —	\$ 330,000	270		
ENGINEERING DEPARTMENT											
TRAFFIC											
Public Works											
	ITS Traffic Control Equipment	Sales Tax Fund (30%)	\$ 20,000	\$ 20,000	\$ 25,000	\$ 34,000	\$ 25,000	\$ 124,000	271		
	Traffic Signal Vehicle Detection Conversion	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 60,000	\$ 64,000	\$ 40,000	\$ 264,000	272		
	Grandview Street Light Replacement	Sales Tax Fund (30%)	\$ 35,000	\$ —	\$ 50,000	\$ 100,000	\$ —	\$ 185,000	273		
	INET Replacement Build Out	Sales Tax Fund (30%)	\$ 90,000	\$ 90,000	\$ 150,000	\$ 65,000	\$ —	\$ 395,000	274		
	Emergency Preemption Expansion and Upgrades	Sales Tax Fund (30%)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 85,000	275		

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
ENGINEERING DEPARTMENT										
TRAFFIC										
Public Works										
	Asbury Rd Signalization Reconstruction	Sales Tax Fund (30%)	\$ 120,000	\$ —	\$ —	\$ —	\$ —	\$ 120,000	276	
	Fiber Optic Conduit - Miscellaneous	Sales Tax Fund (30%)	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 220,000	277	
	Fiber Infrastructure Management System	Sales Tax Fund (30%)	\$ —	\$ 100,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 130,000	278	
	Broadband Acceleration and Universal Access	Sales Tax Fund (30%)	\$ 136,000	\$ 130,000	\$ 125,000	\$ 120,000	\$ —	\$ 511,000	279	
BUILDING SERVICES										
Public Safety										
	Downtown URD Non-Profit ADA Assistance	Greater Downtown TIF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	280	
	Downtown ADA Assistance	Greater Downtown TIF	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	281	
	Integrated Access Control and Security System	Sales Tax Fund (20%)	\$ 48,500	\$ 19,750	\$ 17,500	\$ —	\$ —	\$ 85,750	282	
ECONOMIC DEVELOPMENT										
Community and Economic Development										
	Greater Downtown Urban Renewal District Incentive & Rehab Program	Greater Downtown TIF	\$ 392,900	\$ 350,000	\$ 390,000	\$ 400,000	\$ 350,000	\$ 1,882,900	283	
	Kerper Boulevard Revitalization	DRA Distribution	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ 50,000	284	
	Workforce Development	General Fund, DICW (Land Sales)	\$ 310,000	\$ —	\$ —	\$ —	\$ —	\$ 310,000	285	
	Washington Neighborhood Façade Program	Greater Downtown TIF	\$ 120,000	\$ 70,000	\$ 60,000	\$ 200,000	\$ 100,000	\$ 550,000	286	
	Downtown Rehab Grant Program	Greater Downtown TIF	\$ 70,000	\$ 70,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 300,000	287	
	Historic Preservation Revolving Loan	UDAG Loan Repayments	\$ 9,270	\$ 9,270	\$ 9,270	\$ 9,270	\$ 9,270	\$ 46,350	288	
	Develop McFadden Property	DICW G.O. Debt	\$ —	\$ —	\$ 4,928,082	\$ 4,707,351	\$ —	\$ 9,635,433	289	
	Downtown Rehabilitation Loan Program	Greater Downtown TIF, Loan Repayments	\$ —	\$ —	\$ 300,000	\$ —	\$ 300,000	\$ 300,000	290	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025											
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE		
ECONOMIC DEVELOPMENT											
Community and Economic Development											
Central Ave Corridor Initiative	GDTIF G.O. Debt	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ —	\$ 150,000		291	
Central Avenue Streetscape Master Plan Implementation	Greater Downtown TIF	\$ —	\$ 120,000	\$ 20,000	\$ —	\$ —	\$ —	\$ 140,000		292	
Dubuque Industrial Center South Signs	DICW TIF	\$ —	\$ —	\$ 80,465	\$ —	\$ —	\$ —	\$ 80,465		293	
Dubuque Industrial Center Signs	DICW TIF	\$ —	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ 50,000		294	
South Port Master Plan Implementation	EPA, Sales Tax Fund (20%)	\$ —	\$ —	\$ 215,000	\$ —	\$ —	\$ —	\$ 215,000		295	
TRANSPORTATION SERVICES DEPARTMENT											
Transit Division											
Business Type											
Transit Vehicle Replacement	General Fund, General Obligation Debt, DRA Distribution, FTA Grant, Sales Tax 20%	\$ 794,824	\$ 560,276	\$ 383,182	\$ 100,000	\$ 298,997	\$ 2,137,279			296	
Bus Stop Improvements	CDBG	\$ 37,870	\$ 17,072	\$ 10,250	\$ 37,313	\$ 17,933	\$ 120,438			298	
Onboard Security Cameras	Sales Tax Fund (20%), FTA Allocation	\$ 112,740	\$ —	\$ —	\$ —	\$ —	\$ 112,740			299	
Parking Division											
Business Type											
Port of Dubuque Ramp Major Maintenance	Private Participant	\$ 81,305	\$ 82,931	\$ 84,590	\$ 86,282	\$ 88,008	\$ 423,116			300	
East 12th and Elm Street Parking Lot Construction	GDTIF G.O. Debt	\$ 589,000	\$ —	\$ —	\$ —	\$ —	\$ 589,000			301	
Locust/Iowa Street Parking Ramp Repairs and Additional Parking	Parking Construction Fund, GDTIF G.O. Debt	\$ —	\$ 10,000,000	\$ 8,500,000	\$ —	\$ —	\$ 18,500,000			302	
Maintenance of Municipal Parking Lots	Parking Construction Fund	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ 50,000			303	
Parking Ramp Occupancy Engineering Certification	Parking Construction Fund	\$ 26,500	\$ —	\$ —	\$ —	\$ —	\$ 26,500			304	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
HOUSING AND COMMUNITY DEVELOPMENT										
Community and Economic Development										
Homeownership Assistance	Greater Downtown TIF, Housing TIF, Loan Repayments, General Fund, Sale Proceeds	\$ 566,485	\$ 816,595	\$ 1,050,140	\$ 1,664,664	\$ 1,864,354	\$ 5,962,238		305	
Lead Based Paint Hazard Control	HUD Lead Grant, Private Participant	\$ 800,000	\$ 800,000	\$ —	\$ —	\$ —	\$ 1,600,000		307	
Lead Based Paint Hazard Control Grant Match	CDBG Grant	\$ 104,166	\$ 102,332	\$ —	\$ —	\$ —	\$ 206,498		309	
Neighborhood Reinvestment Partnership	Housing TIF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ —	\$ 1,200,000		311	
Washington Neighborhood Home Purchase Program	IFA Trust, IFA Trust Loan Repayments	\$ 211,283	\$ 211,283	\$ 211,283	\$ 211,283	\$ 211,283	\$ 1,056,415		313	
Homeowner Rehabilitation Program	RRP Repayments, CDBG	\$ 155,000	\$ 205,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 990,000		314	
Purchase/Rehab/Resale	CDBG Grant	\$ 45,000	\$ 175,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 760,000		316	
First-Time Home Buyer Program	CDBG Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000		317	
Rental Dwelling Rehabilitation Programs	CDBG Grant	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000		318	
Bee Branch Healthy Homes Resiliency Grant	HUD NDRC Grant	\$ 2,718,000	\$ 674,000	\$ —	\$ —	\$ —	\$ 3,392,000		319	
PLANNING SERVICES										
Community and Economic Development										
Trail Planning	DRA Distribution	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000		320
Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	\$ —	\$ —	\$ 15,000	\$ 5,000	\$ 5,000	\$ 25,000		321	
CITY MANAGERS OFFICE										
General Government										
Aerial Orthophotography	DRA Distribution	\$ —	\$ 52,500	\$ —	\$ 55,000	\$ —	\$ 107,500		322	
Municipal Green House Gas Inventory	Sales Tax Fund (20%)	\$ —	\$ —	\$ 50,000	\$ —	\$ —	\$ 50,000		323	
Downtown Urban Renewal Area Non-Profit Weatherization Assistance	Greater Downtown TIF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000		324	

Capital Improvement Program

City of Dubuque Recommended Capital Improvement Summary FY 2021 - FY 2025										
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL	PAGE	
CITY CLERKS OFFICE										
General Government	City Clerk's Office Redesign	DRA Gaming, DRA Distribution	\$ 5,000	\$ 25,400	\$ —	\$ —	\$ —	\$ 30,400	325	
FINANCE										
General Government	General Ledger Software	G.O. Debt (Sales Tax Fund 20%)	\$ 250,000	\$ 750,000	\$ —	\$ —	\$ —	\$ 1,000,000	326	
INFORMATION SERVICES										
Business Type										
	City-Wide Computer and Printer Replacements	Sanitary Sewer Construction Fund, Storm Sewer Construction Fund, Garage Service Fund, Water Construction Fund	\$ 30,175	\$ 41,150	\$ 58,537	\$ 81,337	\$ 23,450	\$ 234,649	327	
	City-Wide Multifunction Replacement	Sanitary Sewer Construction Fund, Storm Sewer Construction Fund, Garage Service Fund, Water Construction Fund	\$ 29,060	\$ —	\$ —	\$ —	\$ —	\$ 29,060	328	
INFORMATION SERVICES										
General Government										
	City-Wide Computer and Printer Replacements	Sales Tax Fund (20%), DRA Distribution, Sales Tax Fund (30%), Cable TV Fund	\$ 620,023	\$ 1,003,804	\$ 522,097	\$ 598,274	\$ 281,443	\$ 3,025,641	329	
	City-Wide Multifunction Replacement	Sales Tax Fund (20%), Road Use Tax Fund, Dubuque County Share	\$ 95,654	\$ —	\$ —	\$ —	\$ —	\$ 95,654	330	
	Network Security Risk Assessment	DRA Distribution, Sales Tax Fund (20%)	\$ 22,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ —	\$ 67,000	331	
	Layer 2 Redundant Network Switch	DRA Distribution	\$ 74,000	\$ 75,229	\$ —	\$ —	\$ —	\$ 149,229	332	
	Enterprise Firewall Security Gateway Cluster	Sales Tax Fund (20%)	\$ 37,955	\$ —	\$ —	\$ —	\$ —	\$ 37,955	333	
	Ransomware Defender & File Recovery	DRA Distribution	\$ 47,400	\$ —	\$ —	\$ 3,210	\$ —	\$ 50,610	334	
	Network Monitoring & Troubleshooting	Sales Tax Fund (20%)	\$ 30,240	\$ —	\$ —	\$ —	\$ —	\$ 30,240	335	
	Third Street Data Center	DRA Distribution	\$ —	\$ —	\$ —	\$ 303,000	\$ —	\$ 303,000	336	
	Grand Total		\$ 59,747,247	\$ 46,374,070	\$ 41,267,675	\$ 30,135,368	\$ 22,571,028	\$ 200,095,388		

This page intentionally left blank.

STREET CONSTRUCTION RELATED IMPROVEMENTS - OVERVIEW**STREET CONSTRUCTION:**

FY 2021

Engineering Department:Annual Street Construction Program \$ 4,700,000 ¹**Engineering Department:**

Misc. Street Related Improvements \$ 285,000

Engineering Department:

Traffic Safety and Capacity Improvements \$ 4,436,726

Public Works:

Street Maintenance & Overlays Program \$ 3,622,089

TOTAL - STREET CONSTRUCTION IMPROVEMENTS:**\$ 13,043,815****ANNUAL AVERAGE:**1995 - 2020
Average**Engineering Department:**

Fiscal Year 1995 - 2019 (Annual Average) \$ 4,343,463

Public Works:

Fiscal Year 1995 - 2019 (Annual Average) \$ 2,686,172

TOTAL - STREET CONSTRUCTION IMPROVEMENTS:**\$ 7,029,635****HISTORICAL AVERAGE:**1990 - 1994
Average**Engineering & Public Works Department:**

Historical Five-Year Average - Street Improvements \$ 2,100,000

1. Budget number does not include Southwest Arterial, Traffic Signalization Maintenance, Fiber Optic Improvements, Sidewalk or Miscellaneous Improvements.

This page intentionally left blank.

POLICY GUIDELINES

This page intentionally left blank.



TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Budget and Fiscal Policy Guidelines for Fiscal Year 2021

DATE: January 30, 2020

Budget Director Jennifer Larson is recommending adoption of the Fiscal Year 2021 Budget Policy Guidelines.

The budget guidelines are developed and adopted by City Council during the budgeting process in order to provide targets or parameters within which the budget recommendation will be formulated within the context of the City Council Goals and Priorities established in August 2019. The final budget presented by the City Manager may not meet all of these targets due to changing conditions and updated information during budget preparation. To the extent the recommended budget varies from the guidelines, an explanation will be provided in the printed budget document. By State law, the budget that begins July 1, 2020 must be adopted by March 31, 2020.

The Fiscal Year 2021 budget guidelines call for a 1.00% increase in the property tax rate, which would be a 2.72% (\$20.94) tax increase for the average Dubuque homeowner and a property tax decrease for commercial (-0.53%, -\$16.89) and industrial (-0.03%, -\$1.39) and an increase for multi-residential (+12.26%, +\$213.06) properties.

	% 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	+12.26%	+\$213.06

Since 1989, the average homeowner has averaged an annual increase in costs in the City portion of their property taxes of 1.35%, or about \$8.06 a year. If the State had been fully funding the Homestead Tax Credit, the increase would have averaged about +\$4.97 a year.

These guidelines include \$411,686 for annually recurring and \$213,109 for nonrecurring improvement packages. There are many improvement packages requested by departments in an effort to support City Council goals and priorities. A list of the improvement package requests is

attached (attachment I) and you will see that the recurring requests total \$1,320,477 of net operating budget impact and the nonrecurring requests totals \$494,865, both exceeding the resources that will be available for Fiscal Year 2021. You will receive the Fiscal Year 2021 City Manager's budget recommendation on the February 17, 2020 City Council agenda.

The City property tax rate projected in these budget guidelines and impact on the average residential property owner (\$146,467 assessed value) is as follows:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2021	10.4346	1.00%
FY 2022	10.6819	2.37%
FY 2023	11.0507	3.45%
FY 2024	11.5693	4.69%
FY 2025	12.1076	4.65%

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential	\$ Impact on Avg. Residential
FY 2020	\$26,296,081			
FY 2021	\$26,952,048	+2.49%	+2.72%	+\$20.94
FY 2022	\$28,053,356	+4.09%	+2.37%	+\$18.75
FY 2023	\$29,508,044	+5.19%	+3.45%	+\$27.96
FY 2024	\$31,279,095	+6.00%	+4.69%	+\$39.31
FY 2025	\$33,386,550	+6.74%	+4.65%	+\$40.82

The recommended guideline is a 2.72% or \$20.94 increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded. A one percent increase in the tax rate will generate approximately \$266,485.

For the current Fiscal year 2020, 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 recommended FY 2021 property tax rate is \$10.4346 (increase of 1.00% from FY 2020).

Fiscal Year 2020 City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Des Moines	\$18.38
10	Council Bluffs	\$18.26
9	Waterloo	\$17.55
8	Davenport	\$16.78
7	Sioux City	\$16.07
6	Iowa City	\$15.83
5	Cedar Rapids	\$15.44
4	West Des Moines	\$11.80
3	Ankeny	\$11.41
2	Dubuque (FY 2021)	\$10.43
1	Ames	\$10.03
	<i>AVERAGE w/o Dubuque</i>	<i>\$15.15</i>

Significant issues impacting the FY 2021 budget include the following:

1. State Funded Backfill on Commercial and Industrial Property Tax

- a. 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. **It is assumed the backfill will be fully funded in FY 2021.**

2. Gaming Revenue.

- a. 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.
- b. 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, estimated at \$140,000.**

3. New multi-residential property class in Fiscal Year 2017.

- a. 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.

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
2017	86.25%	\$331,239
2018	82.50%	\$472,127
2019	78.75%	\$576,503
2020	75.00%	\$691,640
2021^	71.25%	\$1,332,445
2022	67.50%	\$1,171,716
2023	63.75%	\$1,270,513
2024	55.07 %	\$1,528,219
Total		\$7,374,402

*55.07% = Current residential rollback

^ 17% State Equalization Order in FY 2021

This annual loss in tax revenue of \$1,332,445 in FY 2021 and \$1,528,219 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 \$7,374,402 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.

4. Debt Reduction

- a. 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 2020 budget achieved that target throughout the 5-year CIP and also substantially beat overall debt reduction targets over the next five and ten-year periods. **The Fiscal Year 2021 review of Capital Improvement Budget requests is not yet complete, so there are no revised Fiscal Year 2021 debt projections as of yet.** The FY 2020 debt projections included some general obligation debt related to deferred maintenance at the Five Flags Civic Center renovation.
5. The Municipal Fire and Police Retirement System of Iowa 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 \$59,933 for Fire or a total of \$208,488).
6. 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 \$573,301 to the General Fund.

7. 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 \$501,061). 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%.

8. The increase in property tax support for Transit from FY 2020 to FY 2021 is \$180,352, 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 (\$50,541); and increased Federal and State operating revenue (\$108,430).

Timeline of Public Input Opportunities

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 430 page views of the Balancing Act budget simulator tool and 32 budgets have been submitted by the public as of January 20, 2020. The input provided will be 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: <http://dollarsandcents.cityofdubuque.org/#!/year/default>

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://dollarsandcents.cityofdubuque.org/#!/year/2020/operating/0/department>

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.

There will be six City Council special meetings prior to the adoption of the FY 2021 budget before the state mandated deadline of March 31, 2020.

I concur with the recommendation and respectfully request Mayor and City Council approval.



Michael C. Van Milligen

MCVM:jml

Attachment

cc: Crenna Brumwell, City Attorney
Cori Burbach, Assistant City Manager
Teri Goodmann, Assistant City Manager
Jennifer Larson, Director of Finance and Budget

Operating Budget Guidelines

The Policy Guidelines are developed and adopted by City Council during the budgeting process to provide targets or parameters within which the budget

recommendation will be formulated, in the context of the City Council Goals and Priorities established in August 2019. The final budget presented by the City Manager may not meet all these targets due to changing conditions and updated information during budget preparation. To the extent the recommended budget varies from the guidelines, an explanation will be provided in the printed budget document. By State law, the budget that begins July 1, 2020 must be adopted by March 31, 2020.

A. RESIDENT PARTICIPATION

GUIDELINE

To encourage resident participation in the budget process, City Council will hold multiple special meetings in addition to the budget public hearing for the purpose of reviewing the budget recommendations for each City department and requesting public input following each departmental review.

The budget will be prepared in such a way as to maximize its understanding by residents. Copies of the recommended budget documents will be accessed via the following:

- a. The City Clerk's office, located in City Hall (printed)
- b. The government documents section at the Carnegie Stout Public Library (printed)
- c. On the City's website at www.cityofdubuque.org (digital)
- d. CD copy of the budget on CD, available upon request (digital)

Opportunities are provided for resident input prior to formulation of the City Manager's recommended budget and will be provided again prior to final Council adoption, both at City Council budget special meetings and at the required budget public hearing.

Timeline of Public Input Opportunities

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 430 page views of the Balancing Act budget simulator tool and 32 budgets have been submitted by the public as of January 20, 2020. The input provided will be 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: <http://dollarsandcents.cityofdubuque.org/#!/year/default>

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.

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.

B. SERVICE OBJECTIVES AND SERVICE LEVELS

GUIDELINE

The budget will identify specific objectives to be accomplished during the budget year, July 1 through June 30, for each activity of the City government. The objectives serve as a commitment to the citizens from the City Council and City

organization and identify the level of service which the citizen can anticipate.

C. TWO TYPES OF BUDGET DOCUMENTS TO BE PREPARED

GUIDELINE

Two types of budget documents will be prepared for public dissemination. The recommended City operating budget for Fiscal Year 2021 will consist of a Recommended City Council Policy Budget that is a collection of information that has been prepared for department hearings and a Residents Guide to the Recommended FY 2021 Budget. These documents will be available in mid-February.

1. Recommended City Council Policy Budget The purpose of this documents is to focus attention on policy decisions involving what services the City government will provide, who will pay for them, and the implications of such decisions. The document will emphasize objectives, accomplishments and associated costs for the budget being recommended by the City Manager.

The Recommended City Council Policy Budget will include the following information for each department:

- Highlights of prior year's accomplishments and Future Year's Initiatives
- A financial summary
- A summary of improvement packages requested and recommended
- significant line items
- Capital improvement projects in the current year and those recommended over the next five years
- Organizational chart for larger departments and major goals, objectives and performance measures for each cost center within that department
- Line item expense and revenue financial summaries.

2. The Residents Guide This section of the Recommended FY 2021 Budget will be a supplementary composite of tables, financial summaries and explanations. It will include the operating and capital budget transmittal messages and the adopted City Council Budget Policy Guidelines. Through graphs, charts and tables it presents financial summaries which provide an overview of the total operating and capital budgets.

D. ADOPT A BALANCED BUDGET

GUIDELINE

The City will adopt a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources. The City will pay for all current expenditures with current revenues

E. BALANCE BETWEEN SERVICES AND TAX BURDEN

GUIDELINE

The budget should reflect a balance between services provided and the burden of paying taxes and/or fees for those services. It is not possible or desirable for the City to provide all the services requested by individual residents. The City must consider the ability of residents to pay for services in setting service levels and priorities.

F. MAINTENANCE EXISTING LEVEL OF SERVICE

GUIDELINE

To the extent possible with the financial resources available, the City should attempt to maintain the existing level of services. As often as reasonably possible, each service should be tested against the following questions:

- (a) Is this service truly necessary?
- (b) Should the City provide it?
- (c) What level of service should be provided?
- (d) Is there a better, less costly way to provide it?
- (e) What is its priority compared to other services?
- (f) What is the level of demand for the service?
- (g) Should this service be supported by property tax, user fees, or a combination?

G. IMPROVE PRODUCTIVITY

GUIDELINE

Continue efforts to stretch the value of each tax dollar and maximize the level of City services purchased with tax dollars through continual improvements in efficiency and effectiveness. Developing innovative and imaginative approaches for old tasks, reducing duplication of service effort, creative application of new technologies, and more effective organizational arrangements are approaches to this challenge.

H. USE OF VOLUNTEERS

DISCUSSION

To respect residents who must pay taxes, the City must seek to expand resources and supplement service-delivery capacity by continuing to increase direct resident involvement with service delivery. Residents are encouraged to assume tasks previously performed or provided by City government. This may require the City to change and expand the approach to service delivery by providing organizational skills

and training and coordinating staff, office space, meeting space, equipment, supplies and materials rather than directly providing more expensive full-time City staff. Activities in which residents can continue to take an active role include: Library, Recreation, Parks, Five Flags Center, and Police.

GUIDELINE

Future maintenance of City service levels may depend partially or largely on volunteer resident staffs. Efforts shall continue to identify and implement areas of City government where (a) volunteers can be utilized to supplement City

employees to maintain service levels (i.e., Library, Recreation, Parks, Police) or (b) service delivery can be adopted by to non-government groups and sponsors -- usually with some corresponding financial support.

I. RESTRICTIONS ON INITIATING NEW SERVICE

GUIDELINE

New service shall only be considered: (a) when additional revenue or offsetting reduction in expenditures is proposed; or (b) when mandated by state or federal law.

J. SALARY INCREASES OVER THE AMOUNT BUDGETED SHALL BE FINANCED FROM BUDGET REDUCTIONS IN THE DEPARTMENT(S) OF THE BENEFITING EMPLOYEES

DISCUSSION

The recommended budget includes salary amounts for all City employees. However, experience shows that budgeted amounts are often exceeded by fact finder and/or arbitrator awards. Such "neutrals" do not consider the overall financial capabilities and needs of the community and the fact that the budget is carefully balanced and fragile. Such awards have caused overdrawn budgets, deferral of necessary budgeted expenditures, expenditure of working balances and reserves, and have generally reduced the financial condition or health of the City government. To protect the financial integrity of the City government, it is recommended the cost of any salary adjustment over the amount financed in the budget is paid for by reductions in the budget of the department(s) of the benefiting employees.

The City has five collective bargaining agreements. The current contracts expire as follows:

Bargaining Unit	Contract Expires
Teamsters Local Union No. 120	June 30, 2022
Teamsters Local Union No. 120 Bus Operators	June 30, 2022
Dubuque Professional Firefighters Association	June 30, 2024
Dubuque Police Protective Association	June 30, 2020
International Union of Operating Engineers	June 30, 2024

GUIDELINE

Salary increases over the amount budgeted for salaries shall be financed from operating budget reductions in the department(s) of the benefiting employees.

K. THE AFFORDABLE CARE ACT

GUIDELINE

The Affordable Care Act is a health care law that aims to improve the current health

care system by increasing access to health coverage for Americans and introducing new protections for people who have health insurance. The Affordable Care Act (ACA) was signed into law on March 23, 2010. Under the ACA, employers with more than 50 full-time equivalent employees must provide affordable "minimum essential coverage" to full-time equivalent employees. The definition of a full-time equivalent employee under the Affordable Care Act is any employee that works 30 hours per week or more on average over a twelve-month period (1,660 hours or more). There is a twelve-month monitoring period for part-time employees. If a part-time employee meets or exceeds 30 hours per week on average during that twelve-month period, the City must provide health insurance. On July 2, 2013, the Treasury Department announced that it postponed the employer shared responsibility mandate for one year. Based on the initial requirements of the Affordable Health Care Act, the Fiscal Year 2014 budget provided for insurance coverage effective February 1, 2014 for several part-time employees. In addition, the Fiscal Year 2014 budget provided for making several part-time positions full-time on June 1, 2014. Due to the delay of the employer shared responsibility mandate for the Affordable Health Care Act, the City delayed providing insurance coverage for eligible part-time employees and delayed making eligible part-time positions full-time until January 1, 2015. The Standard Measurement Period was delayed from January 1, 2013 through December 31, 2013 to December 1, 2013 through November 30, 2014 with the first provision of health insurance date being January 1, 2015.

The impact of the Affordable Care Act on the City of Dubuque included changing nine part-time positions to full-time (Bus Operators (4), Police Clerk Typist (1), Building Services Custodians (3), and Finance Cashier (1) in Fiscal Year 2016. In addition, nine part-time positions were offered health insurance benefits due to working more than 1,560 hours (Bus Operators (4), Golf Professional, Assistant Golf Professional, Golf Maintenance Worker, Parks Maintenance Worker, and Water Meter Service Worker). The number of these part-time positions with health insurance benefits has been reduced as employees in these positions accept other positions or leave employment with the City of Dubuque. As of January 9, 2020, there are two part-time positions with health insurance benefits that remain which include the Golf Professional and a Parks Maintenance Worker.

L. HIRING FREEZE

GUIDELINE

The hiring freeze ended during Fiscal Year 2019 with most of the positions funded a partial fiscal year in FY 2019 and the remaining new costs in Fiscal Year 2020. The positions that were filled include full-time Community Engagement Coordinator, full-time Strategic Workforce Equity Coordinator, full-time Assistant Horticulturalist (2), full-time maintenance worker, full-time Management Intern (ICMA), full-time Help Desk Technical Support, full-time Traffic Engineering Assistant, and full-time Records Clerk.

M. BALANCE BETWEEN CAPITAL AND OPERATING EXPENSES

GUIDELINE

The provision of City services in the most economical and effective manner requires

a balance between capital (with emphasis upon replacement of equipment and capital projects involving maintenance and reconstruction) and operating expenditures. This balance should be reflected in the budget each year.

N. USER CHARGES

DISCUSSION

User charges or fees represent a significant portion of the income generated to support the operating budget. It is the policy that user charges or fees be established when possible so those who benefit from a service or activity also help pay for it.

Municipal utility funds have been established for certain activities, which are intended to be self- supporting Enterprise Funds. Examples of utility funds operating as Enterprise Funds include Water User Fund, Sewer User Fund, Stormwater User Fund, Refuse Collection Fund, and Parking Fund. In other cases, a user charge is established after the City Council determines the extent to which an activity must be self-supporting. Examples of this arrangement are fees for swimming, golf, recreation programs, and certain inspection programs such as rental inspections and Building Department licensing.

The Stormwater User Fund is fully funded by stormwater use fees. The General Fund will continue to provide funding for the stormwater fee subsidies which provide a 50% subsidy for the stormwater fee charged to property tax exempt properties and low-to- moderate income residents and a 75% subsidy for residential farms.

GUIDELINE

User fees and charges should be established where possible so that those who utilize or directly benefit from a service, activity or facility also help pay for it.

User fees and charges for each utility enterprise fund (Water User Fund, Sewer User Fund, Stormwater User Fund, Refuse Collection Fund, and Parking Fund) shall be set at a level that fully supports the total direct and indirect cost of the activity, including the cost of annual depreciation of capital assets, the administrative overhead to support the system and financing for future capital improvement projects.

The following chart shows activities with user charges and the percentage the activity is self-supporting:

Activity	Percent Self-Supporting			
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Rec'd
Adult Athletics	82.6%	72.8%	74.9%	69.7%
McAleece Concessions	130.3%	155.5%	125.9%	135.0%
Youth Sports	24.1%	18.3%	12.1%	11.8%
Therapeutic & After School	6.8%	11.8%	53.1%	29.3%
Recreation Classes	81.1%	95.2%	83.7%	64.0%
Swimming	67.5%	57.9%	62.6%	60.9%
Golf	99.0%	96.3%	101.5%	104.3%
Port of Dubuque Marina	70.8%	70.5%	74.4%	66.6%
Park Division	14.0%	13.4%	17.4%	16.4%
Library	3.8%	3.5%	2.6%	1.2%
Airport	84.5%	91.6%	87.4%	90.0%
Building Inspections	94.4%	102.1%	85.6%	94.5%
Planning Services	44.4%	44.6%	46.3%	51.5%
Health Food/Environmental Inspections	56.7%	69.2%	70.5%	73.9%
Animal Control	66.4%	64.0%	56.0%	71.3%
Housing - General Inspection	53.7%	70.6%	84.9%	90.1%
Federal Building Maintenance	85.0%	85.7%	86.0%	83.0%

O. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

While the Enterprise Funds have contributed to administrative overhead, the majority has been provided by the General Fund. This is not reasonable and unduly impacts property taxes, which causes a subsidy to the Enterprise Funds. Prior to FY 2013, the administrative overhead was charged by computing the operating expense budget for each enterprise fund and dividing the result by the total City-wide operating expense budget which resulted in the following percentages of administrative overhead charged to each enterprise fund: Water 5.32%; Sanitary Sewer 4.84%; Stormwater 0.55%; Solid Waste 2.83%; Parking 1.71%; and Landfill 2.71%. The adopted Fiscal Year 2013 budget changed the administrative overhead to be more evenly split between the general fund and enterprise funds and is phased in over many years.

The Fiscal Year 2018 administrative overhead formula was recommended modified. The modification removed Neighborhood Development, Economic Development and Workforce Development from all recharges to utility funds. In addition, the Landfill calculation is modified to remove GIS and Planning.

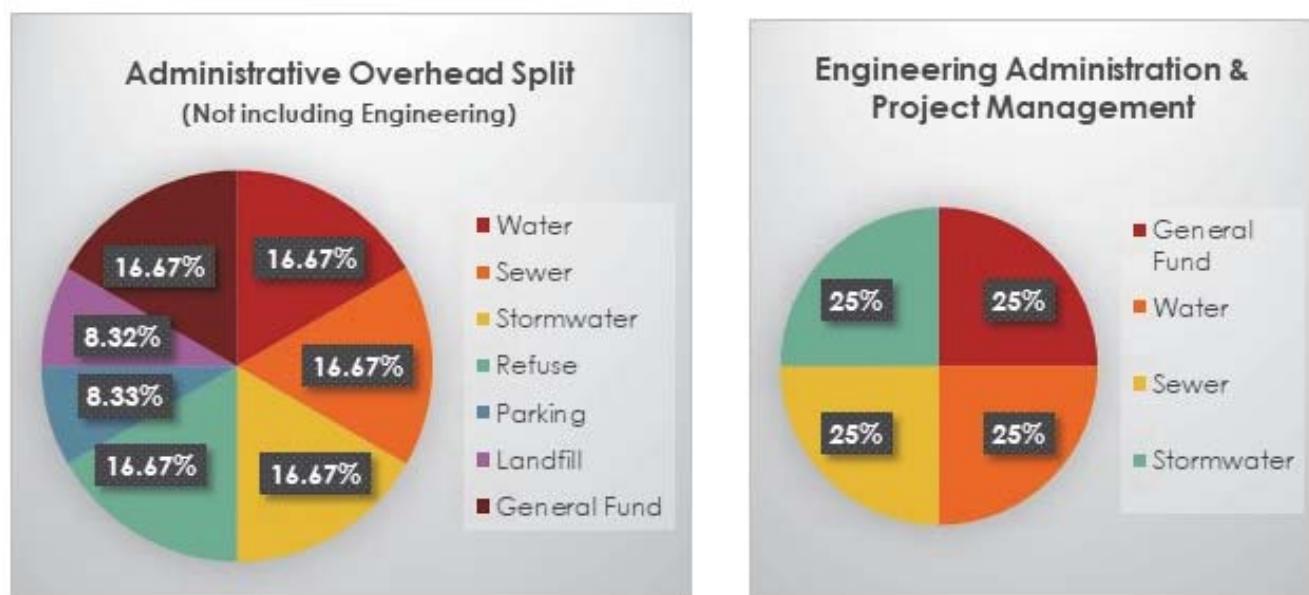
In Fiscal Year 2021, the general fund is recommended to support \$3,900,549 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

GUIDELINE

Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting expenses and all other administrative departments such as Planning, City Clerk, Legal Services and City Manager's Office will be split evenly between Water, Sewer, Stormwater, Refuse Collection and General Funds, with overhead costs being shared by the Landfill and Parking. This will be fully implemented over time.

Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

When the overhead recharges are fully implemented, the split of the cost of administrative overhead excluding Engineering will be as follows:



P. OUTSIDE FUNDING

DISCUSSION

The purpose of this guideline is to establish the policy that the City should aggressively pursue outside funding to assist in financing its operating and capital budgets.

However, the long-term commitments required for such funding must be carefully evaluated before any agreements are made. Commitments to assume an ongoing increased level of service or level of funding once the outside funding ends must be minimized.

GUIDELINE

To minimize the property tax burden, the City of Dubuque will make every effort to

obtain federal, state and private funding to assist in financing its operating and capital budgets. However, commitments to guarantee a level of service or level of funding after the outside funding ends shall be minimized. Also, any matching funds required for capital grants will be identified.

Q. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

An operating reserve or working balance is an amount of cash, which must be carried into a fiscal year to pay operating costs until tax money, or other anticipated revenue comes in. Without a working balance, there would not be sufficient cash in the fund to meet its obligations and money would have to be borrowed. Working balances are not available for funding a budget; they are required for cash flow (i.e., to be able to pay bills before taxes are collected).

Moody's Investor Service recommends a factor of 20 percent for "AA" rated cities. In May 2015, Moody's Investors Service downgraded Dubuque's general obligation bond rating from Aa2 to Aa3 and removed the negative 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 that the City's general fund balance/reserve declined.

Fiscal Year	Fund Reserve (As % of General Fund revenues)	Reason for change from previous FY
FY 2013	21.08%	
FY 2014	14.87%	Decrease due to planned capital expenditures of \$4.1m in FY14
FY 2015	14.87%	Unchanged
FY 2016	17.52%	Increase due to capital projects not expended before the end of the FY and increase in general fund revenue
FY 2017	20.09%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2019	22.02%	Decrease due to planned capital expenditures

The City of Dubuque has historically adopted a general fund reserve policy as part of the Fiscal and Budget Policy Guidelines which are adopted each year as part of the budget process. During Fiscal Year 2013, the City adopted a formal Fund Reserve Policy. Per the policy for the General Fund, the City will maintain a minimum fund balance of at least 10 percent of the sum of (a) annual operating expenditures not including interfund transfers in the General Fund less (b) the amounts levied in the Trust and Agency fund and the Tort Liability Fund ("Net General Fund Operating Cost"). The City may increase the minimum fund balance by a portion of any operating surplus above the carryover balance of \$200,000 that remains in the General Fund at the close of each fiscal year. The City continued to add to the General Fund minimum balance when additional funds were available until 20 percent of Net General Fund Operating Cost was reached in Fiscal Year 2017.

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.

GUIDELINE

The guideline of the City of Dubuque is to maintain a General Fund working balance or operating reserve of 20% (22% to maintain a margin of error of 2%) in FY 2021 and beyond. In Fiscal Year 2017, the City had projected reaching this consistent and sustainable 20% reserve level in Fiscal Year 2022. **In fact, the City met the 20% reserve requirement in FY 2017, five years ahead of schedule and, with the FY2019 contribution, this is sustainable.**

General Fund Reserve Projections:

Fiscal Year	Contribution	City's Spendable General Fund Cash	% of Projected Revenue (Moody's) *
FY2017	\$600,000	\$14,172,661	20.09 %
FY2018	\$1,700,000	\$16,460,491	23.81 %
FY2019	\$1,050,000	\$22,011,333	27.04 %
FY2020	\$0	\$18,120,432	25.60 %
FY2021	\$0	\$18,120,432	25.40 %
FY2022	\$0	\$18,120,432	25.81 %
FY2023	\$0	\$18,120,432	25.05 %
FY2024	\$0	\$18,120,432	24.77 %
FY2025	\$0	\$18,120,432	24.71 %

* Capital projects and large equipment purchases that are not completed in the year budgeted will temporarily increase the amount of fund balance remaining at the end of the fiscal year. After resources are allocated to the next fiscal year to complete unfinished capital projects and equipment purchases, **any amount of general fund reserve balance over 22% creates resources for additional capital projects or other mid-year expenses.**

R. USE OF UNANTICIPATED, UNOBLIGATED, NONRECURRING INCOME

DISCUSSION

Occasionally, the City receives income that was not anticipated and was not budgeted. Often, this money is non-recurring and reflects a one-time occurrence which generated the unanticipated increase in income.

Non-recurring income generally will not be spent on recurring expenses. This would result in a funding shortfall in the following budget year before even starting budget preparation. However, eligible non-recurring expenditures would include capital improvements and equipment purchases.

GUIDELINE

Nonrecurring unobligated income shall generally only be spent for nonrecurring expenses. Capital improvement projects and major equipment purchases tend to be nonrecurring expenditures.

S. USE OF "UNENCUMBERED FUND BALANCES"

DISCUSSION

Historically, 100% of a budget is not spent by the end of the fiscal year and a small unencumbered balance remains on June 30th. In addition, income sometimes exceeds revenue estimates or there are cost savings resulting in some unanticipated balances at the end of the year. These amounts of unobligated, year-end balances are "carried over" into the new fiscal year to help finance it.

The FY 2020 General Fund budget, which went into effect July 1, 2019, anticipated a "carryover balance" of \$200,000 or approximately 2 percent of the General Fund. For multi-year budget planning purposes, these guidelines assume a carryover balance of \$200,000 in FY 2021 through FY 2025.

GUIDELINE

Carryover General Fund balance shall generally be used to help finance the next fiscal year budget and reduce the demand for increased taxation. The available carryover General Fund balance shall be anticipated not to exceed \$200,000 for FY 2021 and beyond through the budget planning period. Any amount over that shall usually be programmed in the next budget cycle as part of the capital improvement budgeting process.

T. PROPERTY TAX DISCUSSION

I. ASSUMPTIONS - RESOURCES

1. Local, Federal and State Resources

a. Cash Balance. Unencumbered funds or cash balances of \$200,000 will be available in FY 2021 and each succeeding year to support the operating budget.

b. Sales Tax Revenue. 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	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 Revenue. 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. FTA Revenue. 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. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2020.

f. Building Fee Revenue. 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. DRA 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.

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

Fiscal Year	DRA Lease Payments	\$ Change	%
FY 2021 Projected	\$5,185,737	\$234,441	5%

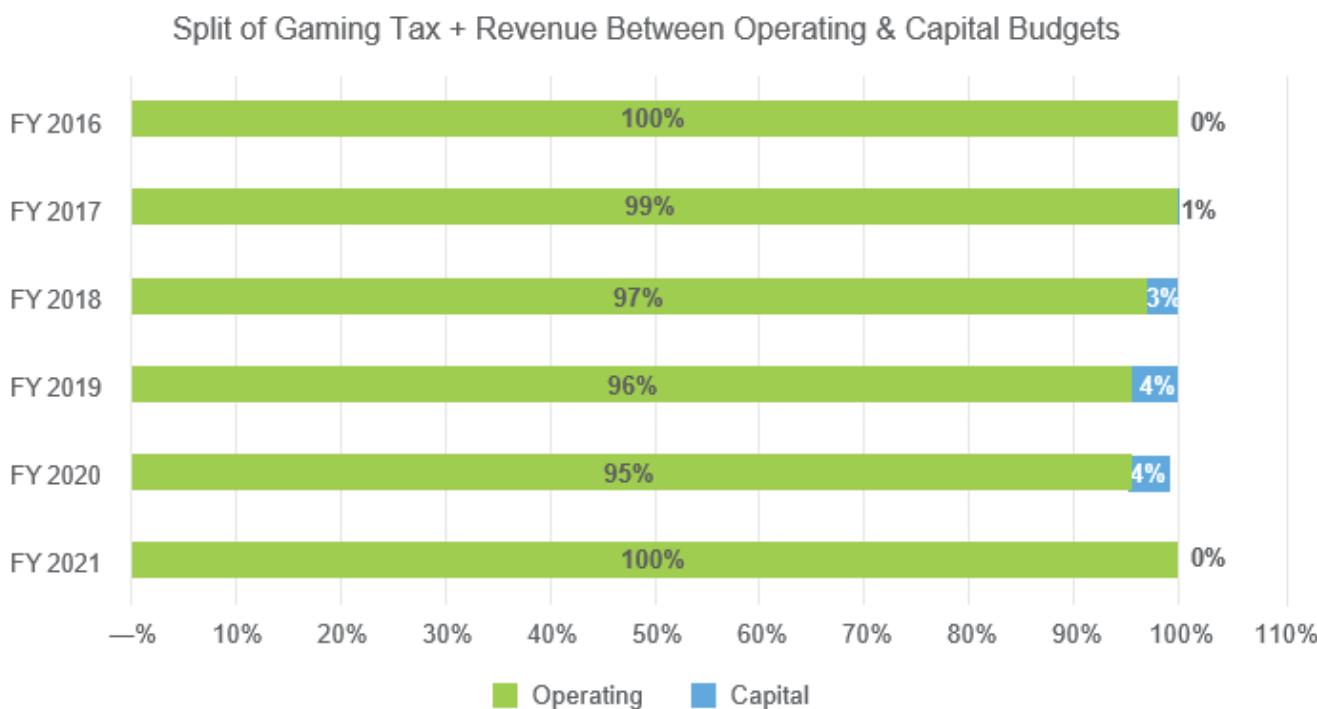
FY 2020 Revised	\$4,951,296	-\$197,892	-4%
FY 2020 Budget	\$4,987,104	-\$162,084	-3%
FY 2019 Actual	\$5,149,188	\$293,177	6%
FY 2018 Actual	\$4,856,011	\$18,879	0%
FY 2017 Actual	\$4,837,132	-\$195,083	-4%
FY 2016 Actual	\$5,032,215	-\$155,297	-3%
FY 2015 Actual	\$5,187,512	-\$158,104	-3%
FY 2014 Actual	\$5,345,616	-\$655,577	-11%
FY 2013 Actual	\$6,001,193	\$3,305	0%
FY 2012 Actual	\$5,997,888	-\$345,242	-5%
FY 2011 Actual	\$6,343,130	-\$477,153	-7%
FY 2010 Actual	\$6,820,283	-\$1,586,647	-19%

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. DRA Gaming.

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.

The following shows the annual split of gaming taxes and rents between operating and capital budgets from FY2016 - FY2021:



i. Diamond Jo Revenue. 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.

2. Property Taxes

j. Residential Rollback. 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. State Equalization Order/Property Tax Reform. 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 \$835 in FY 2020. FY 2021 is projected to be \$846.

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.

I. Multi-Residential Property Class/Eliminated State Shared Revenue.

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
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%	\$1,186,818
FY 2023	63.75%	\$1,276,102
FY 2024	55.07%	\$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:

- a. Machinery and Equipment Tax Replacement in FY 2003 (-\$200,000)
- b. Personal Property Tax Replacement in FY 2004 (-\$350,000)
- c. Municipal Assistance in FY 2004 (-\$300,000)
- d. Liquor Sales Revenue in FY 2004 (-\$250,000)
- e. 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. Taxable Value. 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. Riverfront property lease revenue is projected to increase by \$424,621 in FY 2021 due to anticipated additional industrial riverfront leases.

3. Fees, Tax Rates & Services

p. Franchise Fees. 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. Property Tax Rate. 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. Police & Fire Protection. 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.

II. ASSUMPTIONS - REQUIREMENTS

a. Pension Systems.

- **The Municipal Fire and Police Retirement System of Iowa (MFPSI)** 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. Collective Bargaining. 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. 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. 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. Five-Year Retiree Sick Leave Payout. 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. 50% Sick Leave Payout. 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. Parental Leave. 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.

g. Supplies & Services. General operating supplies and services are estimated to increase 2% over actual in FY 2019. A 2% increase is estimated in succeeding years.

h. Electricity. Electrical energy expense is estimated to have a 8% increase over FY 2019 actual expense, then 2% per year beyond.

i. Natural Gas. Natural gas expense is estimated to have no increase over FY 2019 actual expense, then 2% per year beyond.

j. Travel Dubuque. The Dubuque Area Convention and Visitors Bureau contract will continue at 50% of actual hotel/motel tax receipts.

k. Equipment & Machinery. Equipment costs for FY 2021 are estimated to decrease 19.90% under FY 2020 budget, then remain constant per year beyond.

l. Debt Service. Debt service is estimated based on the tax-supported, unabated General Obligation bond sale for fire truck and franchise fee litigation settlement.

m. Unemployment. 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. Motor vehicle fuel is estimated to remain at the FY 2020 budget, then increase 2.0% per year beyond.

o. Motor Vehicle Maintenance. 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. Public Transit. 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:

Transit Subsidy History:

Fiscal Year	Amount	% Change
-------------	--------	----------

2021 Projection	\$1,726,584	10.79 %
2020 Budget	\$1,558,460	6.88 %
2019 Actual	\$1,458,109	(4.99)%
2018 Actual	\$1,534,726	30.85 %
2017 Actual	\$1,172,885	24.41 %
2016 Actual	\$942,752	(13.20)%
2015 Actual	\$1,086,080	30.33 %
2014 Actual	\$833,302	(20.19)%
2013 Actual	\$1,044,171	45.51 %
2012 Actual	\$717,611	(33.48)%
2011 Actual	\$1,078,726	(7.12)%
2010 Actual	\$1,161,393	-7.36%

q. Shipping & Postage. 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.

r. Insurance. 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%.

s. Housing. 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.

t. CATV Fund. 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.

u. Greater Dubuque Development Corporation. 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.

PROPERTY TAX IMPACT

The recommended Fiscal Year 2021 property tax rate (increased, 1.00%) will have the following impact:

	FY 2021	FY 2020	% Change	\$ Change
Property Tax Rate	\$10.43456	\$10.33144	0.97%	\$0.10
Average Residential Payment	\$791.11	\$770.17	2.72%	\$20.94
Average Commercial Payment	\$3,143.82	\$3,160.71	-0.53%	-\$16.89
Average Industrial Property	\$4,712.37	\$4,713.76	-0.03%	-\$1.39
Average Multi-Residential Property	\$1,950.98	\$1,737.92	12.26%	\$213.06

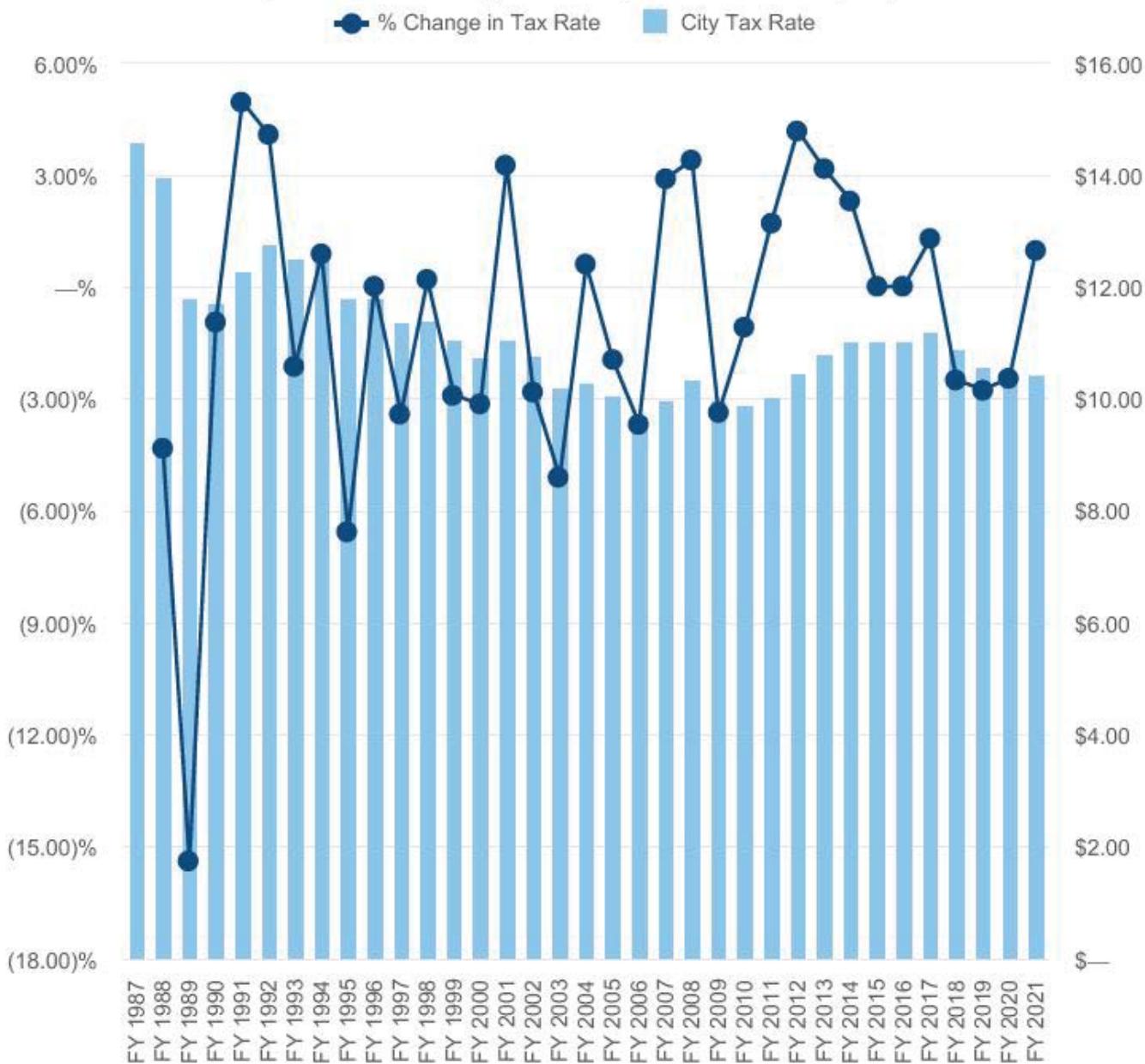
Historical Impact on Tax Askings and Average Residential Property Tax Rates

The following is a historical City tax rate comparison. The average percent change in tax rate from 1987 - 2021 is -0.90%. The average annual change over the last five years is -1.08%.

The following pages show historical and projected property tax impacts.

Historical Impacts on Tax Askings & Average Residential Property Tax Rates:

Historical Impact on Tax Askings & Average Residential Property Tax Rates



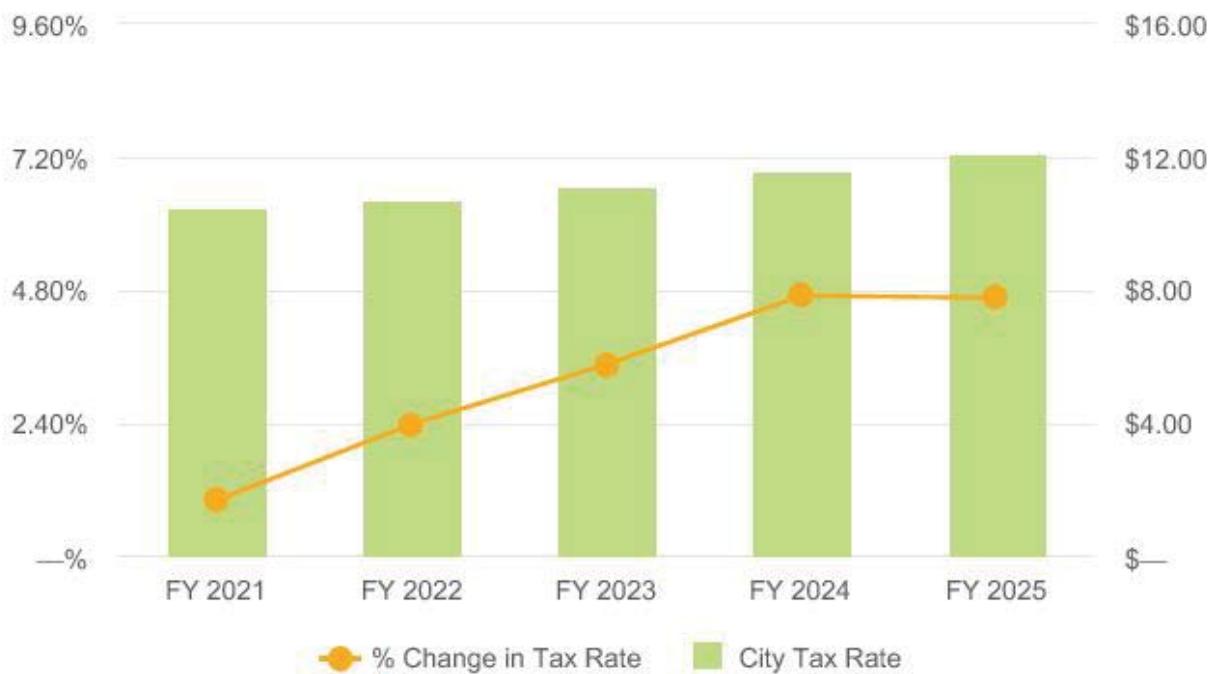
Historical City tax rates and % change in tax rate:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 1987	14.5819	
FY 1988	13.9500	-4.33%
FY 1989	11.8007	-15.41%
FY 1990	11.6891	-0.95%
FY 1991	12.2660	+4.94%
FY 1992	12.7741	+4.14%
FY 1993	12.4989	-2.15%
FY 1994	12.6059	+0.86%
FY 1995	11.7821	-6.54%
FY 1996	11.7821	0.00%
FY 1997	11.3815	-3.40%
FY 1998	11.4011	+0.17%
FY 1999	11.0734	-2.87%
FY 2000	10.7160	-3.23%
FY 2001	11.0671	+3.28%
FY 2002	10.7608	-2.77%
FY 2003	10.2120	-5.10%
FY 2004	10.2730	+0.60%
FY 2005	10.0720	-1.96%
FY 2006	9.6991	-3.70%
FY 2007	9.9803	+2.90%
FY 2008	10.3169	+3.37%
FY 2009	9.9690	-3.37%
FY 2010	9.8577	-1.12%
FY 2011	10.0274	+1.72%
FY 2012	10.4511	+4.23%
FY 2013	10.7848	+3.19%
FY 2014	11.0259	+2.24%
FY 2015	11.0259	0.00%
FY 2016	11.0259	0.00%
FY 2017	11.1674	+1.28%
FY 2018	10.8922	-2.46%
FY 2019	10.5884	-2.79%
FY 2020	10.3314	-2.43%
FY 2021	10.4346	+1.00%
1987 - 2021 Average Change		-0.90%
2017-2021 Average Change		-1.08%

From Fiscal Year 1987 through Fiscal Year 2021, the average annual change in the property tax rate is a decrease of 0.90%. Over the last five years, the average annual change in the property tax rate is a decrease of 1.08%.

Projected Impacts on Tax Askings and Average Residential Property Tax Rates

Project Impacts on Tax Askings & Average Residential Property Tax Rates



Projected City tax rates and % change in tax rate*:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2021	10.4346	1.00%
FY 2022	10.7757	3.27%
FY 2023	11.1456	3.43%
FY 2024	11.6661	4.67%
FY 2025	12.2064	4.63%

*Significantly impacted by the budget projection that the State of Iowa will begin eliminating the property tax backfill payments beginning in FY 2022.

IMPACT ON AVERAGE RESIDENTIAL PROPERTY - EXAMPLE

Actual - Historical		City Tax Calculation	Actual Percent Change	Change if HTC 100% Funded	Dollar Change
FY 1989	"City" Property Tax	\$453.99	-11.40%		-\$58.39
FY 1990	"City" Property Tax	\$449.94	-0.89%		-\$4.04
FY 1991*	"City" Property Tax*	\$466.92	+3.77%		\$16.98
FY 1992	"City" Property Tax	\$483.63	+3.58%		\$16.71
FY 1993*	"City" Property Tax*	\$508.73	+5.19%		\$25.10
FY 1994	"City" Property Tax	\$510.40	+0.33%		\$1.51
FY 1995*	"City" Property Tax*	\$522.65	+2.40%		\$12.41
FY 1996	"City" Property Tax	\$518.10	-0.87%		-\$4.54
FY 1997*	"City" Property Tax*	\$515.91	-0.42%		-\$2.19
FY 1998	"City" Property Tax	\$512.25	-0.71%		-\$3.66
FY 1999	"City" Property Tax*	\$512.25	0.00%		\$0.00
FY 2000	"City" Property Tax	\$511.38	-0.17%		-\$0.87
FY 2001	"City" Property Tax	\$511.38	0.00%		\$0.00
FY 2002	"City" Property Tax	\$511.38	0.00%		\$0.00
FY 2003	"City" Property Tax*	\$485.79	-5.00%		-\$25.58
FY 2004	"City" Property Tax	\$485.79		0.00%	\$0.00
	With Homestead Adj.	\$493.26	+1.54%		\$7.46
FY 2005	"City" Property Tax*	\$485.93		+0.03%	\$0.14
	With Homestead Adj.*	\$495.21	+0.40%		\$1.95
FY 2006	"City" Property Tax (1)	\$494.27		+1.72%	\$8.34
	With Homestead Adj. (1)	\$504.62	+1.90%		\$9.41
FY 2007	"City" Property Tax*(2)	\$485.79		-1.72%	-\$8.48
	With Homestead Adj.*	\$496.93	-1.52%		-\$7.69
FY 2008	"City" Property Tax	\$496.93		0.00%	\$0.00
	With Homestead Adj.	\$510.45	+2.72%		\$13.52
FY 2009	"City" Property Tax	\$524.53		+2.76%	\$14.08
	With Homestead Adj.	\$538.07	+5.41%		\$27.62
FY 2010	"City" Property Tax	\$538.07		0.00%	\$0.00
	With Homestead Adj.	\$550.97	+2.40%		\$12.90
FY 2011	"City" Property Tax	\$564.59		+2.47%	\$13.62
	With Homestead Adj. (3)	\$582.10	+5.65%		\$31.13
FY 2012	"City" Property Tax	\$611.19		+5.00%	\$29.09
	With Homestead Adj. (3)	\$629.78	+8.19%		\$47.68
FY 2013	"City" Property Tax	\$661.25		+5.00%	\$31.47
	With Homestead Adj. (3)	\$672.76	+6.82%		\$42.98
FY 2014	"City" Property Tax	\$705.71	+4.90%		\$32.95

Actual - Historical		City Tax Calculation	Actual Percent Change	Change if HTC 100% Funded	Dollar Change
FY 2015	“City” Property Tax	\$728.48	+3.23%		\$22.77
FY 2016	“City” Property Tax	\$747.65	+2.63%		+\$19.17
FY 2017	“City” Property Tax	\$755.70	+1.08%		\$8.05
FY 2018	“City” Property Tax	\$755.70	0.00%		\$0.00
FY 2019	“City” Property Tax	\$770.17	+1.91%		\$14.47
FY 2020	“City” Property Tax	\$770.17	0.00%		\$0.00
Average FY1989-FY2020 with Homestead Adj.		+1.35%			+\$8.06
Average FY2016-FY2020 with Homestead Adj.		+1.12%			+\$8.34
Average FY1989-FY2020 without Homestead Adj.			+0.78%		+\$4.97

The average annual dollar change in residential property tax from 1989-2020 is an increase of \$8.06. The average annual dollar change over the last five years is an increase of \$8.34.

Projected impact on average residential property:

PROJECTION		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2021	“City” Property Tax	\$791.11	+2.72%	+\$20.94
FY 2022	“City” Property Tax	\$816.97	+3.27%	+\$25.86
FY 2023	“City” Property Tax	\$845.01	+3.43%	+\$28.04
FY 2024	“City” Property Tax	\$884.47	+4.67%	+\$39.46
FY 2025	“City” Property Tax	\$925.44	+4.63%	+\$40.97

* Denotes year of State-issued equalization orders.

^ Impact to average homeowner if the State funds the Homestead Property Tax Credit at 62%.

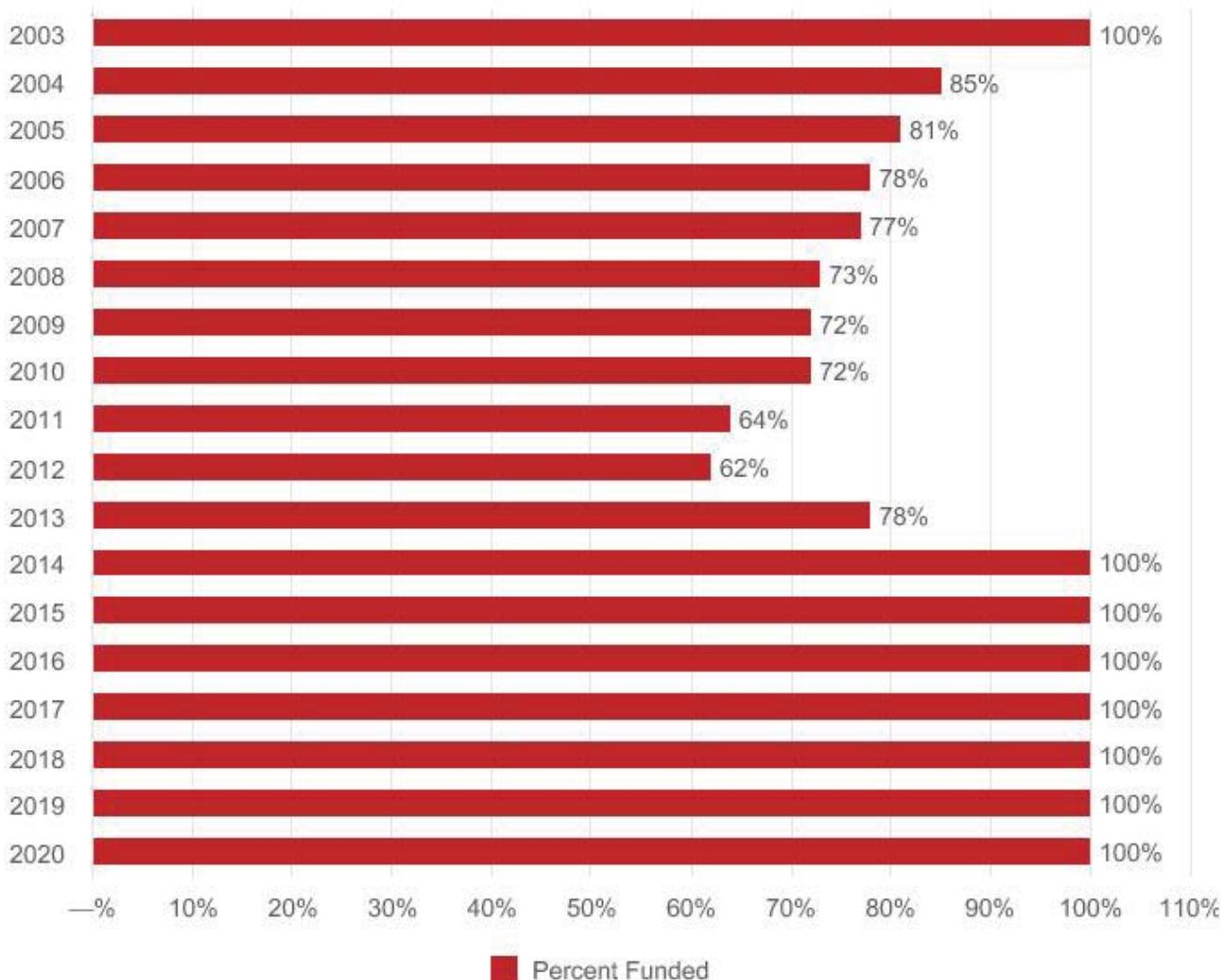
- (1) The FY 2006 property tax calculation considers the 6.2% valuation increase for the average residential homeowner as determined by the reappraisal.
- (2) Offsets the impact of the State reduced Homestead Property Tax Credit in FY 2005 & 2006.
- (3) The City adopted a budget in FY 2011 and 2012 that provided no increase to the average homeowner. The State of Iowa underfunded the Homestead Property Tax Credit in both years costing the average homeowner an additional \$18.59 in FY 2012 and \$11.51 in FY 2013. This provided no additional revenues to the City, as this money would have come to the City from the State if they appropriated the proper amount of funds.

Homestead Property Tax Credit

The Homestead Property Tax Credit was established by the state legislature to reduce the amount of property tax collected. The intent of the credit was to be a form of tax relief and provide an incentive for home ownership. The State Homestead Property Tax Credit works by discounting the tax collected on the first \$4,850 of a property's taxable value. This has no impact on what the City receives from property tax collections, but provides tax relief for the average homeowner.

Beginning FY 2004, the State of Iowa did not fully fund the State Homestead Property Tax Credit resulting in the average homeowner paying the unfunded portion. Again, this has no impact on what the City receives, however as a result has caused the average homeowner to pay more taxes.

Historical Percent of Iowa Homestead Property Tax Credit Funded by the State of Iowa



IMPACT ON COMMERCIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION*	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 1989	"City" Property Tax	\$2,106.42		-\$384.19	-15.43%
FY 1990	"City" Property Tax	\$2,086.50		-\$19.92	-0.95%
FY 1991	"City" Property Tax	\$2,189.48		+\$102.98	+4.94%
FY 1992	"City" Property Tax	\$2,280.18		+\$90.70	+4.14%
FY 1993	"City" Property Tax	\$2,231.05		-\$49.13	-2.15%
FY 1994	"City" Property Tax	\$2,250.15		+\$19.10	+0.86%
FY 1995	"City" Property Tax	\$2,439.60		+\$189.45	+8.42%
FY 1996	"City" Property Tax	\$2,439.60		\$0.00	0.00%
FY 1997	"City" Property Tax	\$2,659.36		+\$219.76	+9.01%
FY 1998	"City" Property Tax	\$2,738.43		+\$79.07	+2.97%
FY 1999	"City" Property Tax	\$2,952.03		+\$213.60	+7.80%
FY 2000	"City" Property Tax	\$2,934.21		-\$17.82	-0.60%
FY 2001	"City" Property Tax	\$2,993.00		+\$58.86	+2.00%
FY 2002	"City" Property Tax	\$2,910.25		-\$82.84	-2.76%
FY 2003	"City" Property Tax	\$3,186.27		+\$276.03	+9.48%
FY 2004	"City" Property Tax	\$3,278.41		+\$92.15	+2.89%
FY 2005	"City" Property Tax	\$3,349.90		+\$71.48	+2.18%
FY 2006	"City" Property Tax (1)	\$3,152.52		-\$197.38	-5.89%
FY 2007	"City" Property Tax	\$3,538.03		+\$385.50	+12.23%
FY 2008	"City" Property Tax	\$3,688.64		+\$150.62	+4.26%
FY 2009	"City" Property Tax	\$3,554.71		-\$133.94	-3.63%
FY 2010	"City" Property Tax	\$3,524.48		-\$30.23	-0.85%
FY 2011	"City" Property Tax	\$3,585.16		+\$60.68	+1.72%
FY 2012	"City" Property Tax	\$3,736.64		+\$151.48	+4.23%
FY 2013	"City" Property Tax	\$3,855.96		+\$119.32	+3.19%
FY 2014	"City" Property Tax	\$3,942.14		+\$86.20	+2.23%
FY 2015	"City" Property Tax (2)	\$3,896.93	\$147.72	-\$45.21	-1.15%
FY 2016	"City" Property Tax (3)	\$3,139.16	\$692.62	-\$757.77	-19.45%
FY 2017	"City" Property Tax (4)	\$3,364.61	\$982.19	+\$225.45	+7.18%
FY 2018	"City" Property Tax (5)	\$3,280.44	\$959.11	-\$84.16	-2.50%
FY 2019	"City" Property Tax (6)	\$3,278.23	\$843.08	-\$2.21	-0.07%
FY 2020	"City" Property Tax (7)	\$3,160.71	\$860.57	-\$117.52	-3.58%
FY 1989-2020 Average Change				+\$20.94	+0.96%
2016-2020 Average Change				-\$147.24	-3.68%

*Net of Business Property Tax Credit

The average annual dollar change in commercial property taxes from 1989-2020 is a increase of \$20.94. The average annual dollar change over the last five years is a decrease of -\$147.24.

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 2021	"City" Property Tax (8)	\$3,143.82	\$917.60	-\$16.89	-0.53%
FY 2022	"City" Property Tax	\$3,246.59	\$947.60	+\$102.77	+0.35%
FY 2023	"City" Property Tax	\$3,358.05	\$980.13	+\$111.46	+3.63%
FY 2024	"City" Property Tax	\$3,514.86	\$1,025.90	+\$156.81	+3.91%
FY 2025	"City" Property Tax	\$3,677.67	\$1,073.42	+\$162.81	+4.63%

- (1) The FY 2006 property tax calculation considers the 19.9% valuation increase for industrial property as determined by the reappraisal.
- (2) The Business Property Tax Credit was \$148 and rollback to 95% in FY 2015.
- (3) The Business Property Tax Credit was \$693 and rollback to 90% in FY 2016.
- (4) The Business Property Tax Credit was \$982 and rollback to 90% in FY 2017.
- (5) The Business Property Tax Credit was \$959 and rollback to 90% in FY 2018.
- (6) The Business Property Tax Credit was \$843 and rollback to 90% in FY 2019.
- (7) The Business Property Tax Credit was \$861 and rollback to 90% in FY 2020.
- (8) The Business Property Tax Credit is estimated to be \$918 and rollback to 90% in FY 2021.

IMPACT ON INDUSTRIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION*	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 1989	"City" Property Tax	\$5,900.35		-\$1,074.65	-15.40%
FY 1990	"City" Property Tax	\$5,844.55		-\$55.80	-0.95%
FY 1991	"City" Property Tax	\$6,133.00		+\$288.45	+4.94%
FY 1992	"City" Property Tax	\$6,387.05		+\$254.05	+4.14%
FY 1993	"City" Property Tax	\$6,249.45		-\$137.60	-2.15%
FY 1994	"City" Property Tax	\$6,302.95		+\$53.50	+0.86%
FY 1995	"City" Property Tax	\$5,891.05		-\$411.90	-6.54%
FY 1996	"City" Property Tax	\$5,891.05		\$0.00	0.00%
FY 1997	"City" Property Tax	\$5,690.75		-\$200.30	-3.40%
FY 1998	"City" Property Tax	\$5,700.56		+\$9.81	+0.17%
FY 1999	"City" Property Tax	\$5,536.70		-\$163.86	-2.87%
FY 2000	"City" Property Tax	\$5,358.00		-\$178.70	-3.23%
FY 2001	"City" Property Tax	\$5,533.00		+\$175.00	+3.27%
FY 2002	"City" Property Tax	\$5,380.42		-\$152.58	-2.76%
FY 2003	"City" Property Tax	\$5,106.00		-\$274.42	-5.10%
FY 2004	"City" Property Tax	\$5,136.50		+\$30.50	+0.60%
FY 2005	"City" Property Tax	\$5,036.00		-\$100.50	-1.96%
FY 2006	"City" Property Tax	\$5,814.61		+\$778.61	+15.46%
FY 2007	"City" Property Tax	\$5,983.21		+\$168.60	+2.90%
FY 2008	"City" Property Tax	\$6,184.95		+\$201.74	+3.37%
FY 2009	"City" Property Tax	\$5,976.44		-\$208.51	-3.37%
FY 2010	"City" Property Tax	\$5,909.69		-\$66.75	-1.12%
FY 2011	"City" Property Tax	\$6,011.44		+\$101.75	+1.72%
FY 2012	"City" Property Tax	\$6,265.43		+\$253.99	+4.23%
FY 2013	"City" Property Tax	\$6,465.48		+\$200.05	+3.19%
FY 2014	"City" Property Tax	\$6,610.00		+\$144.52	+2.24%
FY 2015	"City" Property Tax	\$6,131.80	\$147.72	-\$478.20	-7.23%
FY 2016	"City" Property Tax	\$5,256.41	\$692.62	-\$875.39	-14.28%
FY 2017	"City" Property Tax	\$5,043.36	\$982.19	-\$213.05	-4.05%
FY 2018	"City" Property Tax	\$4,917.78	\$959.11	-\$125.58	-2.49%
FY 2019	"City" Property Tax	\$4,869.91	\$843.08	-\$47.87	-0.97%
FY 2020	"City" Property Tax	\$4,713.76	\$860.57	-\$156.15	-3.21%
FY 1989-2020 Average Change				-\$70.66	-1.06%
2016-2020 Average Change				-\$283.61	-5.00%

*Net of Business Property Tax Credit

The average annual dollar change in industrial property taxes from 1989-2020 is a decrease of \$70.66. The average annual dollar change over the last five years is a decrease of \$283.61.

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 2021	"City" Property Tax (8)	\$4,712.37	\$917.60	-\$1.39	-0.03%
FY 2022	"City" Property Tax	\$4,866.41	\$947.60	+\$154.04	+3.27%
FY 2023	"City" Property Tax	\$5,033.48	\$980.13	+\$167.07	+3.43%
FY 2024	"City" Property Tax	\$5,268.53	\$1,025.90	+\$235.05	+4.67%
FY 2025	"City" Property Tax	\$5,512.57	\$1,073.42	+\$244.04	+4.63%

- (1) The FY 2006 property tax calculation considers the 19.9% valuation increase for industrial property as determined by the reappraisal.
- (2) The Business Property Tax Credit was \$148 and rollback to 95% in FY 2015.
- (3) The Business Property Tax Credit was \$693 and rollback to 90% in FY 2016.
- (4) The Business Property Tax Credit was \$982 and rollback to 90% in FY 2017.
- (5) The Business Property Tax Credit was \$959 and rollback to 90% in FY 2018.
- (6) The Business Property Tax Credit was \$843 and rollback to 90% in FY 2019.
- (7) The Business Property Tax Credit was \$861 and rollback to 90% in FY 2020.
- (8) The Business Property Tax Credit is estimated to be \$918 and rollback to 90% in FY 2021.

IMPACT ON MULTI-RESIDENTIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2015	"City" Property Tax	\$2,349.34		
FY 2016	"City" Property Tax	\$2,225.69	-\$123.65	-5.26%
FY 2017	"City" Property Tax	\$2,160.39	-\$65.30	-2.93%
FY 2018	"City" Property Tax	\$2,015.48	-\$144.91	-6.71%
FY 2019	"City" Property Tax	\$1,870.21	-\$145.27	-7.21%
FY 2020	"City" Property Tax	\$1,737.92	-\$132.29	-7.07%
Average FY 2016-FY 2020			-\$122.28	-5.84%

The average annual dollar change for Multi-Residential property from FY 2015-FY 2020 is a decrease of \$122.28 for a total savings of \$611.42.

PROJECTION		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2021	"City" Property Tax*	\$1,950.98	+\$213.06	+12.26%
FY 2022	"City" Property Tax	\$1,908.72	-\$42.26	-4.93%
FY 2023	"City" Property Tax	\$1,864.56	-\$44.16	-2.13%
FY 2024	"City" Property Tax	\$1,686.04	-\$178.52	-10.23%
FY 2025	"City" Property Tax	\$1,764.14	+\$78.10	+4.12%

* Denotes year of State-issued equalization orders.

The Iowa Department of Revenue is responsible for "equalizing" assessments every two years. Based on the past two years of sales data, the Iowa Department of Revenue has increased multi-residential property values by 17%. This is similar to what the Iowa Department of Revenue did for multi-residential properties outside City limits. The average multi-residential property owner in Dubuque is seeing a significant increase in the resale value of this key investment asset. Even with this

increase in value, the average multi-residential property owner is paying \$398.36 less in City property taxes with the FY 2021 budget proposal than they paid in FY 2015.

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

The rollback will occur as follows:

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
2017	86.25%	\$331,239
2018	82.50%	\$472,127
2019	78.75%	\$576,503
2020	75.00%	\$691,640
2021^	71.25%	\$1,332,445
2022	67.50%	\$1,186,818
2023	63.75%	\$1,276,102
2024	55.07%	\$1,535,004
Total		\$7,401,878

*55.07% = Current residential rollback

^ 17% State Equalization Order in FY 2021

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.

There were reappraisals done in Fiscal Year 2016 that may have increased the taxable value for the properties considered multi-residential; however, the overall assessments for multi-residential property has remained relatively flat except for twelve large properties that increased significantly. The assessed value for multi-residential properties in Fiscal Year 2017 did not increase and landlords began receiving tax breaks with their September 2016 tax payments.

HISTORY OF INCREASES IN PROPERTY TAX ASKINGS

Year	Tax Askings	% Change in Tax Askings	Impact on Homeowner**
FY 1989	\$10,918,759	-12.00%	-11.40%
Sales Tax Initiated			
FY 1990	\$10,895,321	-0.21%	-0.89%
FY 1991	\$11,553,468	+6.04%	+3.77%
FY 1992	\$12,249,056	+6.02%	+3.58%
FY 1993	\$12,846,296	+4.88%	+5.19%
FY 1994	\$13,300,756	+3.54%	+0.33%
FY 1995	\$13,715,850	+3.12%	+2.40%
FY 1996	\$14,076,320	+2.63%	-0.87%
FY 1997	\$14,418,735	+2.43%	-0.42%
FY 1998	\$14,837,670	+2.91%	-0.71%
FY 1999	\$15,332,806	+3.34%	0.00%
FY 2000	\$15,285,754	-0.31%	-0.17%
FY 2001	\$15,574,467	+1.89%	0.00%
FY 2002	\$15,686,579	+0.72%	0.00%
FY 2003	\$15,771,203	+0.54%	-5.00%
FY 2004	\$16,171,540	+2.54%	0.00%
FY 2005	\$16,372,735	+1.24%	+0.03%
FY 2006	\$16,192,215	-1.10%	+1.72%
FY 2007	\$17,179,994	+6.10%	-1.72%
FY 2008	\$18,184,037	+5.84%	0.00%
FY 2009	\$18,736,759	+3.04%	+2.76%
FY 2010	\$19,095,444	+1.91%	0.00%
FY 2011	\$19,878,962	+4.10%	+2.47%
FY 2012	\$21,284,751	+7.07%	+5.00%
FY 2013	\$22,758,753	+6.93%	+5.00%
FY 2014	\$23,197,623	+1.93%	+4.90%
FY 2015	\$24,825,015	+7.02%	+3.23%
FY 2016	\$24,906,544	+0.33%	+2.63%
FY 2017	\$26,375,291	+5.90%	+1.08%
FY 2018	\$25,863,049	-1.94%	0.00%
FY 2019	\$26,494,205	+2.44%	+1.91%
FY 2020	\$26,296,081	-0.75%	0.00%
Average FY 1989-2020		+2.91%	+0.78%

**Does not reflect State unfunded portion of Homestead Credit.

IMPACT ON TAX ASKINGS AND AVERAGE RESIDENTIAL PROPERTY

To maintain the current level of service based on the previous assumptions would require the following property tax asking increases:

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential Property	\$ Impact on Avg. Residential Property
FY 2020	\$26,296,081			
FY 2021	26952048	+2.49%	+2.72%	+\$20.94
FY 2022	\$28,299,318	+5.00%	+3.27%	+\$25.86
FY 2023	\$29,761,144	+5.17%	+3.43%	+\$28.04
FY 2024	\$31,540,502	+5.98%	+4.67%	+\$39.46
FY 2025	\$33,658,814	+6.72%	+4.63%	+\$40.97

GUIDELINE

The recommended guideline is a 2.72% or \$20.94 increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded. A one percent increase in the tax rate will generate approximately \$266,485.

These guidelines include \$411,686 for recurring and \$213,109 for non-recurring improvement packages.

Senate File 634 passed during the 2019 legislative sessions, makes changes to Iowa city and county budgets and taxes for Fiscal Year 2021 and later. Additional steps have been added to the budget approval process:

1. Determine a maximum amount of taxes that the municipality will certify to be levied as property taxes from certain levies in the next fiscal year (called the "total maximum property tax dollars"), and prepare a resolution that establishes that amount of "total maximum property tax dollars" for the next fiscal year.

The "total maximum property tax dollars" includes taxes for city government purposes under section 384.1 (general fund levy), for the city's trust and agency fund for pensions under section 384.6, subsection 1, for the city's emergency fund under section 384.8, and for the levies authorized under certain subsections of section 384.12: subsection 8 (certain bridges), subsection 10 (maintenance of a municipal transit system or regional transit district), subsection 11 (leases of buildings to be operated as civic centers), subsection 12 (operating and maintaining a civic center), subsection 13 (planning a sanitary disposal project), subsection 17 (premiums for various insurance types), and subsection 21 (support of a local emergency management commission), but excludes additional approved at election under section 384.12, subsection 19.

The maximum property tax dollars calculated and approved by

resolution includes those amounts received by the municipality as replacement taxes under chapter 437A or 437B.

2. Set a time and place for a public hearing on the resolution.
3. Publish notice of the public hearing on the resolution in the newspaper(s) for official notices between 10 and 20 days prior to the public hearing.

Additionally, if the municipality has a website, then notice must be posted on the website, and if the municipality maintains social media accounts, then the notice (or a link to the notice) must be posted on each social media account by the day of publication in the newspaper (s).

Notice of the public hearing on the resolution must include:

- a. The sum of the current fiscal year's actual property taxes certified for levy under identified levies.
- b. The "effective tax rate" as defined in the code for those levies.
- c. The proposed maximum property tax dollars that may be certified for levy for the budget year under the identified levies.
- d. If the proposed maximum property tax dollars exceeds the current fiscal year's actual property tax dollars certified, a statement of the major reasons for the increase.

4. Hold a public hearing on the resolution, at which residents and property owners may present oral or written objections.
5. Following the public hearing, the governing body may decrease the proposed "maximum property tax dollars" amount but may not increase the amount.
6. Adopt the resolution. If the "total maximum property tax dollars" amount is greater than 102% of the current fiscal year's actual property taxes from the identified levies, then the resolution must pass the governing body by a two-thirds majority of the full City Council.

CAPITAL IMPROVEMENT BUDGET GUIDELINES

A. INTEGRATION OF CAPITAL RESOURCES

GUIDELINE

To obtain maximum utilization, coordination and impact of all capital improvement resources available to the City, state and federal block and categorical capital grants and funds shall be integrated into a comprehensive five-year Capital Improvement Program (CIP) for the City of Dubuque.

B. INTEGRITY OF CIP PROCESS

GUIDELINE

The City shall make all capital improvements in accordance with an adopted Capital Improvement Program (CIP). If conditions change and projects must be added and/or removed from the CIP, the changes require approval by the City Council.

C. RENOVATION AND MAINTENANCE

GUIDELINE

Capital improvement expenditures should concentrate on renovating and maintaining existing facilities to preserve prior community investment.

D. NEW CAPITAL FACILITIES

GUIDELINE

Construction of new or expanded facilities which would result in new or substantially increased operating costs will be considered only if:

- 1) their necessity has been clearly demonstrated
- 2) their operating cost estimates and plans for providing those operating costs have been developed
- 3) they can be financed in the long term; and
- 4) they can be coordinated and supported within the entire system.

E. COOPERATIVE PROJECTS

GUIDELINE

Increased efforts should be undertaken to enter mutually beneficial cooperative capital improvement projects with the county, school district and private groups. Examples include cost-sharing to develop joint-use facilities and cost-sharing to improve roads and bridges are examples.

F. USE OF GENERAL OBLIGATION BONDS

DISCUSSION

The Iowa Constitution limits the General Obligation debt of any city to 5% of the

actual value of the taxable property within the city. The Iowa legislature has determined that the value for calculating the debt limit shall be the actual value of the taxable property prior to any "rollback" mandated by state statute.

On October 15, 2012, the City Council adopted a formal Debt Management Policy for the City of Dubuque. Prior to adoption of the formal policy, the City had already been practicing much of the policy, although the formal policy included some new additions. The most significant components of the Debt Management Policy include an internal policy of maintaining the City's general obligation outstanding debt at no more than 95% (except as a result of disasters) of the limit prescribed by the State constitution as of June 30th of each year. It is projected as of June 30, 2020 the City will be at 46.67%.

City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast. Currently there is no such debt, and none will be recommended in this process.

Bond Financing Stipulations

- Recognizing that bond issuance costs (bond counsel, bond rating, and financial management fees) add to the total interest costs of financing:
- Bond financing should not be used if the aggregate cost of projects to be financed by the bond issue is less than \$500,000
- City will consider long-term financing for the construction, acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have a useful life of at least six years
- City shall strive to repay 20 percent of the principal amount of its general obligation debt within five years and at least 40 percent within ten years.
- The City shall strive to repay 40 percent of the principal amount of its revenue debt within ten years.

Debt Service Payments

Total annual debt service payments on all outstanding debt of the City shall not exceed 25% of total annual receipts across all the City's funds. As of June 30, 2020, it is projected the City will be at 15.33%.

Internal Reserve

It shall be the goal of the City to establish an internal reserve equal to maximum annual debt service on future general obligation bonds issued that are to be abated by revenues and not paid from ad-valorem property taxes in the debt service fund. This shall begin with debt issued after July 1, 2013. This reserve shall be established by the fund or revenue source that expects to abate the levy, and shall be carried in said fund or revenue source on the balance sheet as a restricted reserve. This reserve does not

exist now, except where required by bond covenants. This internal reserve would be implemented by adding the cost of the reserve to each debt issuance.

General Obligation Debt

FY 2020 Debt Limit: The FY 2018 assessable value of the community for calculating the statutory debt limit is \$4,553,229,486, which at 5%, indicates a total General Obligation debt capacity of \$227,661,474.

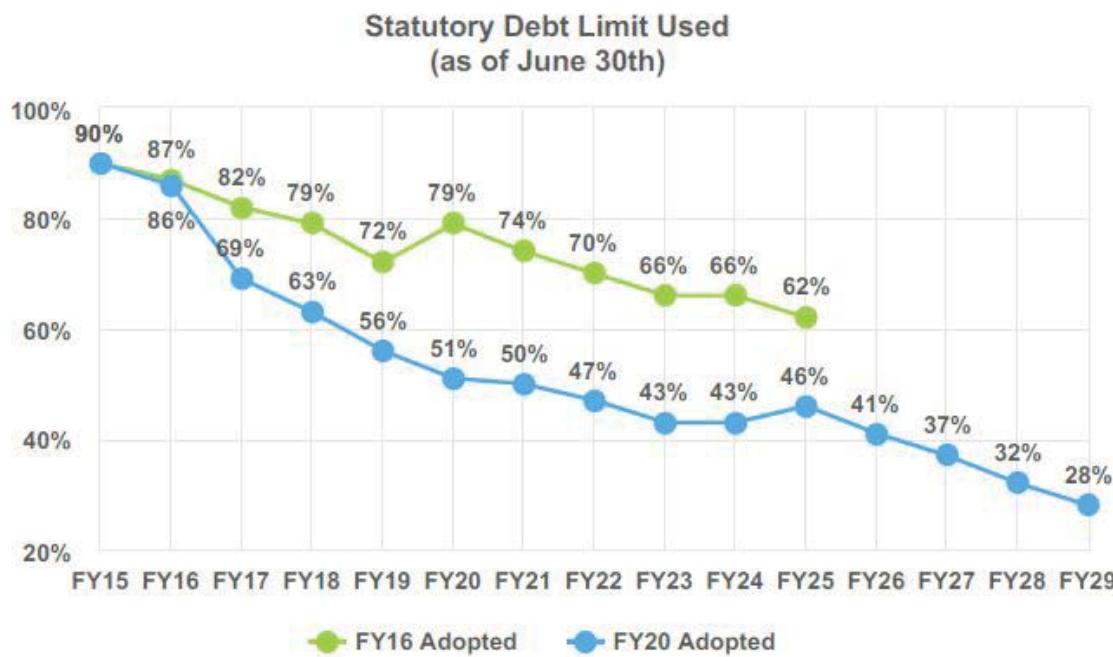
Based on Outstanding G.O. debt (including tax increment debt, remaining payments on economic development TIF rebates, and general fund lease agreement) on June 30, 2020 will be \$117,796,569 (51.74% of the statutory debt limit) leaving an available debt capacity of \$109,864,905 (48.26%). In FY 2019 the City was at 56.32% of statutory debt limit, so 51.74% in FY 2020 is a 8.13% decrease in use of the statutory debt limit.

It should be noted that most of the City of Dubuque's outstanding debt is not paid for with property taxes (except TIF), but is abated from other revenues. Exceptions include one issuance for the replacement of a Fire Pumper truck in the amount of \$1,410,000 with debt service of \$63,300 in FY 2020 and one issuance for the franchise fee litigation settlement in the amount of \$2,800,000 with debt service of \$135,000 in FY 2020.

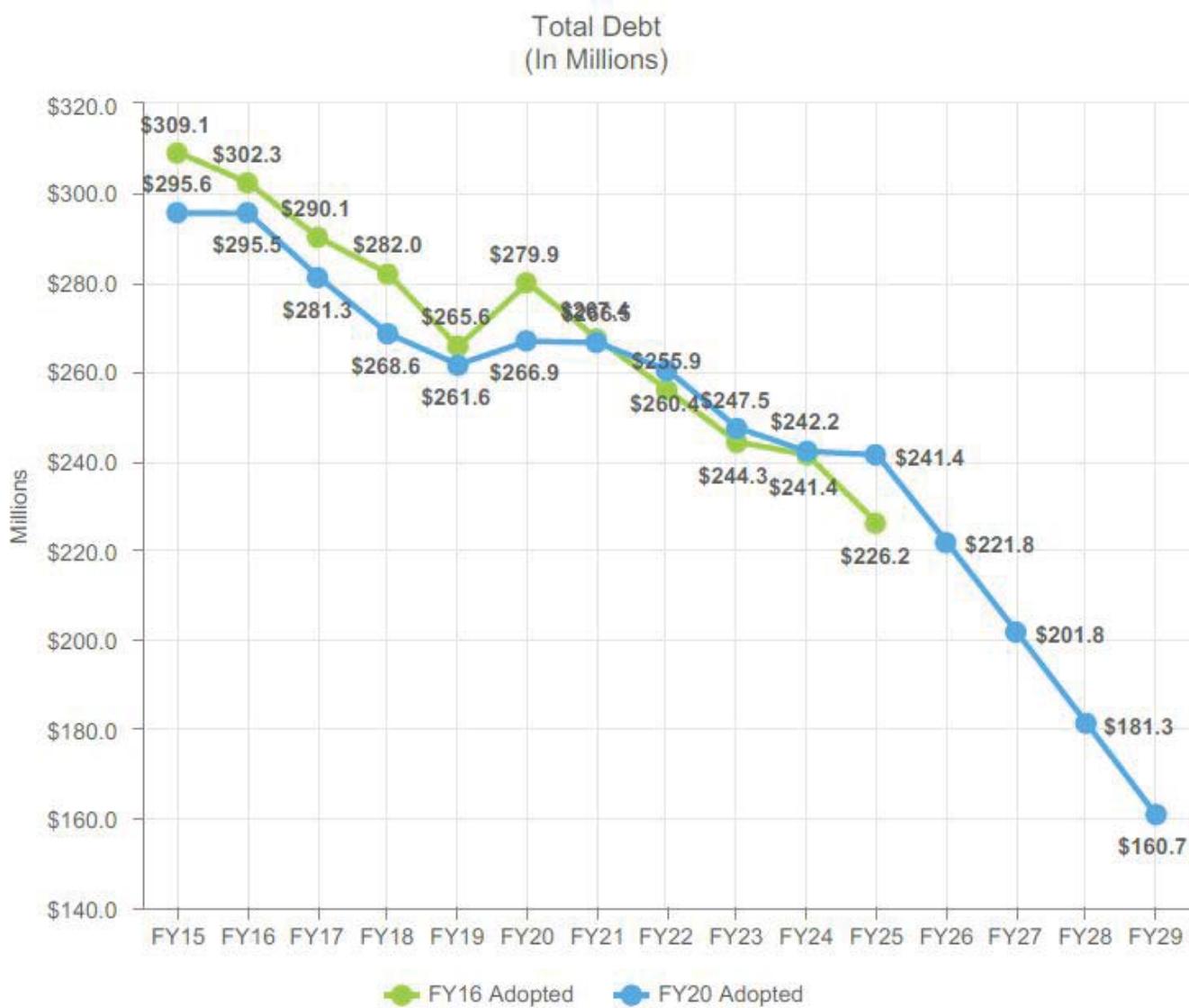
Included in the debt is \$7,653,959 of property tax rebates to businesses creating and retaining jobs and investing in their businesses.

Statutory Debt Limit

Fiscal Year	Statutory Debt Limit	Amount of Debt Subject to Statutory Debt Limit	% Debt Limit Used
2019	\$221,512,756	\$124,756,646	56.32%
2020	\$227,661,474	\$117,796,569	51.74%



The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2020 will have a balance of \$143,067,823. The total City indebtedness as of June 30, 2020, is projected to be \$260,864,392. The total City indebtedness as of June 30, 2019, was \$261,617,815. **In FY 2020, the City will have a projected \$753,423 (0.29%) less in debt.** The City is using debt to accomplish necessary projects and to take advantage of the attractive interest rates in the current market.



Part of the City's FY 2014 debt was in the form of a grant from the Iowa Flood Mitigation Program. Through a new state program, the City is able to issue \$28.25 million in revenue bonds payable from the 5 percent State Sales Tax increment for projects in the Bee Branch Watershed allowing the City to complete the Bee Branch Creek Restoration, construct permeable alleys, replace the Bee Branch flood gates, complete North End Storm Sewers, construct a Flood Control Maintenance Facility, install Water Plant Flood Control and complete 17th Street Storm Sewer over the next twenty years.

The FY 2021-2025 Capital Improvement Program is currently being reviewed and balanced, so there are no revised Fiscal Year 2021 debt projections yet.
 The FY 2020 debt projections included some general obligation debt related to deferred maintenance at the Five Flags Civic Center renovation.

As we approach the preparation of the FY 2021-2025 Capital Improvement Program (CIP) the challenge is not the City's capacity to borrow money but (a) how to identify, limit, and prioritize projects which justify the interest payments and; (b) how to balance high-priority projects against their impact on the property tax rate.

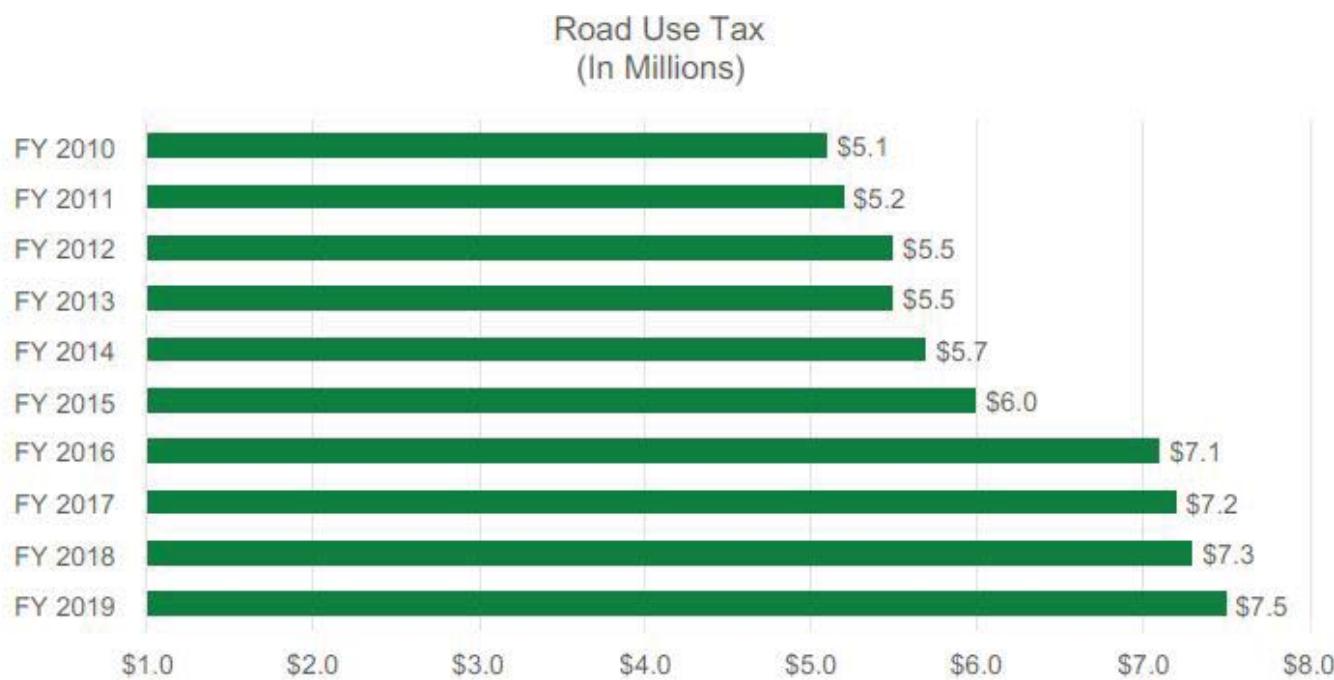
GUIDELINE

There are many high priority capital improvement projects which must be constructed during the FY 2021 - FY 2025 period. The reductions in DRA rent and distribution over the years may impact the need to borrow for projects. As in the past, debt will be required on several major capital projects, including the Bee Branch Watershed Project, Airport Improvements, Park Improvements, Sidewalk and Street Improvements, Sanitary Sewer Fund, Parking Fund, and Water Fund. In FY 2021 - FY 2025, borrowings will also include smaller projects and equipment replacements such as Park developments and Public Works equipment. These smaller borrowings will be for a term not exceeding the life of the asset and not less than six years in accordance to the Debt Management Policy. Alternative sources of funds will always be evaluated (i.e. State Revolving Loan Funds) to maintain the lowest debt service cost.

AA. ROAD USE TAX FUND

DISCUSSION

Actual Road Use Tax Fund receipts are as follows:



The FY 2020 budget was based on receiving \$7,353,913 in Road Use Tax funds. In FY 2020, 90% of the Road Use Tax income is in the operating budget. The State of Iowa increased the gas tax 10 cents per gallon in FY 2016.

With increases in City DMATS and State Road Use Tax funds, the City will be able to substantially add to the number of street lights, ensure the Southwest Arterial project continues to move forward and continue with major road improvements such as North Cascade Road, Central Avenue, and White Street.

GUIDELINE

It is preferable to shift Road Use Tax funds to the capital budget for street maintenance and repair to reduce the need to borrow funds for routine street maintenance and improvements. This shift cannot occur until there are increased revenues or reduced expense that would allow this shift without a property tax impact.

BB. COMMERCIAL AND INDUSTRIAL DEVELOPMENT

GUIDELINE

Current City, commercial and industrial development efforts should be continued to (a) preserve current jobs and create new job opportunities and (b) enlarge and diversify the economic base. Financing these efforts and programs should continue to be a high priority.

CC. HOUSING

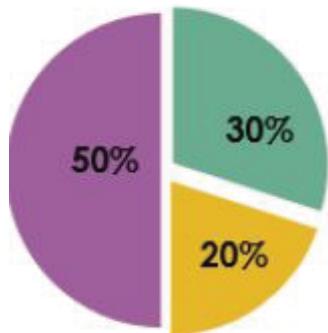
GUIDELINE

To maintain an adequate supply of safe and decent housing, the City should strive to preserve existing single family and rental housing that is not substandard and provide opportunities for development of new housing, including owner occupied, within the City's corporate limits for all residents, particularly for people of low and moderate income. Workforce rental housing is becoming increasingly important and the City provides incentives for building rehabilitations.

DD. SALES TAX

GUIDELINE

Sales Tax revenue shall be used according to the following split:



Sales Tax 50%: Property Tax Relief

Sales Tax 30%:

- (a) The reduction by at least 75% of street special assessments.
- (b) The maintenance and repair of streets.

Sales Tax 20%:

- (a) The upkeep of City-owned property such as sidewalks, steps, storm sewers, walls, curbs, traffic signals and signs, bridges, buildings, and facilities (e.g. Airport, Five Flags Center, Library, Law Enforcement Center, City Hall, Fire Stations, Parks, and Swimming Pools).
- (b) Transit equipment, such as buses
- (c) Riverfront and wetland development
- (d) Economic Development Projects

EE. NET CASH PROCEEDS (SURPLUS DISTRIBUTION) FROM THE DUBUQUE RACING ASSOCIATION

DISCUSSION

The contract with the Dubuque Racing Association calls for distribution at the end of its fiscal year, December 31st, of 50 percent of its net cash operating funds to the City of Dubuque. In early-February, the City receives payment of proceeds to be distributed. These proceeds are then allocated for capital improvements, with the highest priority given to reducing the City's annual borrowing.

The Dubuque Racing Association provides the City with projections of future distributions. Since gaming is a highly volatile industry, the estimates are discounted prior to including them in the City's Five-Year CIP.

Consistent with past use of DRA distributions, 100% of the February 2021 projections of operating surplus have been anticipated as resources to support the Fiscal Year 2021 capital improvement projects. The estimates received from the DRA will be reduced by 5 percent for FY 2023 resources, 10 percent for FY 2024, and 15 percent for FY 2025 resources, to provide a margin of error in case the estimates are not realized.

GUIDELINE

In Fiscal Year 2021, the City anticipates distribution of a significant amount of net cash proceeds for use in the Capital Improvement Program. These amounts will be budgeted in the Five-Year CIP in the year they are received and will be used to reduce required General Obligation borrowing. The three out-years will be discounted by 5 percent, 10 percent, and 15 percent respectively.

FF. EMPHASIS ON INITIATIVES THAT REDUCE FUTURE OPERATING BUDGET EXPENSE

GUIDELINE

Capital improvement expenditures that will reduce future maintenance and operating expense will receive priority funding and these types of initiatives will be encouraged in all departments and funding sources as a means of maximizing the use of available resources. This emphasis reflects fiscally responsible long-range planning efforts.

GG. USE OF GAMING-RELATED RECEIPTS

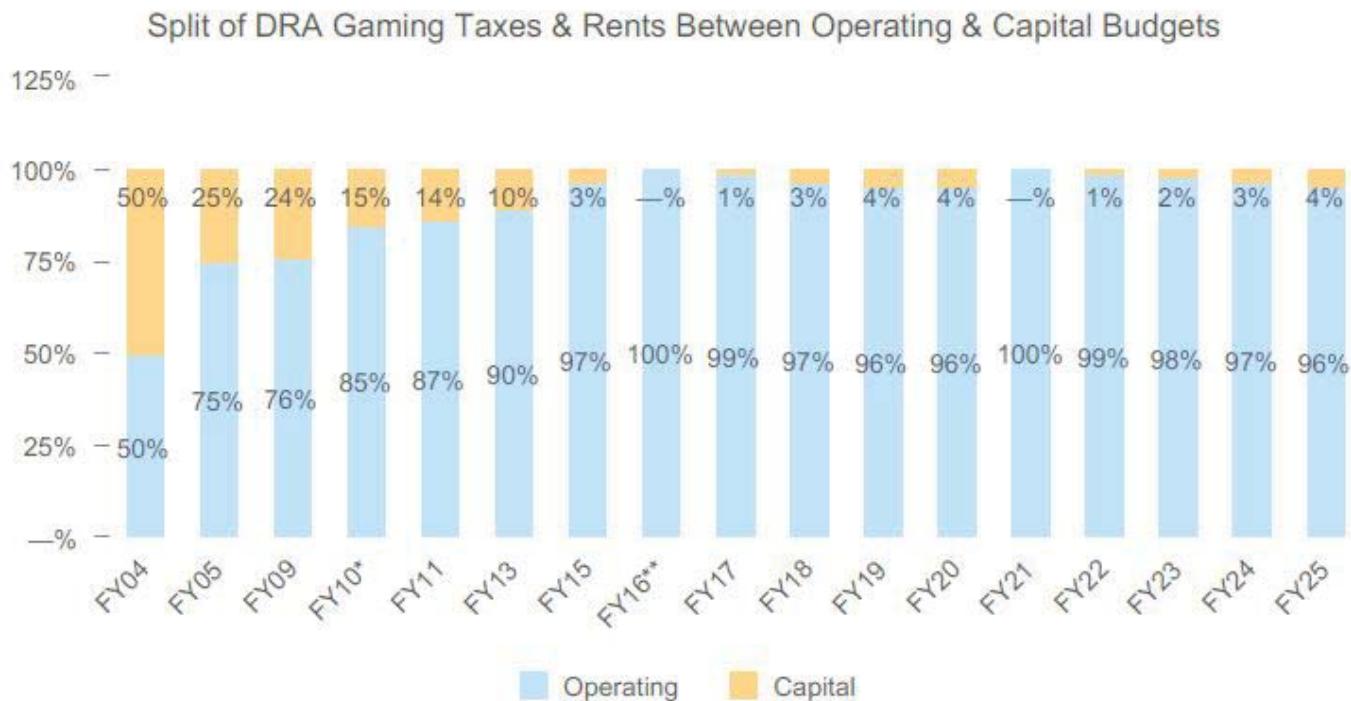
DISCUSSION

On April 1, 2004, a new lease took effect with the Dubuque Racing Association for lease of the Dubuque Greyhound Park and Casino. This new lease was negotiated after the

FY 2005 budget was approved and raised the lease payment from ½% of coin-in to 1% of coin-in. This new lease and the expansion of gaming at Dubuque Greyhound Park and Casino, from 600 gaming positions to 1,000 gaming positions, effective

August 1, 2005, provided additional revenues to the City of Dubuque.

The following shows the historical split of DRA gaming taxes and rents between the City's operating and capital budgets:



Notable Changes:

***FY 2010** The operating portion of the split now includes the debt service required on the 2002 general obligation bonds for the America's River Project that was previously considered as part of the capital portion of the DRA lease. Debt obligations are considered a continuing annual expense and are more accurately reflected as part of the operating portion of the DRA lease.

****FY 2016** A reduction in revenue in the Greater Downtown TIF urban renewal area resulted in reduced revenues to make debt payments and it was necessary for the general fund to support \$84,104 in FY 2015 and \$78,242 in FY 2016 of debt service payments, which were funded by reducing the amount of gaming revenues from taxes and DRA lease that goes to capital recommended in FY 2016.

The Diamond Jo expanded to a land-based barge casino facility and increased to 1,100 slots on December 1, 2008. This expansion was projected to decrease the Q gaming market and correspondingly the coin-in by just over 21 percent. Based on the projected

market share loss, the City did not receive a distribution of cash flows from the Dubuque Racing Association (DRA) in Fiscal Years 2009 and 2010.

DRA distributions restarted in FY 2011 instead of the projected year of FY 2012.

The reduction in the DRA's market impacts the City's lease payment from the DRA. The current lease requires the DRA to pay the City 1 percent of coin in from slot machines and 4.8 percent of gross revenue from table games. The following chart shows the impact of the reduction of lease payments on the City's five-year projections based on revised projections from the DRA each year:

Fiscal Years	Impact of Revised Five- Year DRA Projections
2009-2013	-\$7,000,000
2010-2014	-\$4,800,000
2011-2015	-\$1,000,000
2012-2016	-\$3,200,000
2013-2017	-\$2,900,000
2014-2018	No Change
2015-2019	-\$3,200,000
2016-2020	-\$3,100,000
2017-2021	-\$1,300,000
2018-2022	-\$1,400,000
2019-2023	+\$308,076
2020-2024	+\$131,141
2021-2025	+\$675,306
Total Impact	-\$27.2 Million

From FY 2009 thru FY 2025, the City's lease payments have been reduced - \$27.2 Million.

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.**

The current Dubuque market is approximately \$120 million annually. DRA share of the market was 41.2% in 2019 and 41.8% in 2018. The DRA has projected a 2% increase

in gross gaming revenue for Calendar Year 2020. The DRA projects Sports Betting revenue in 2020 of \$750,000. The DRA gaming projections include minimal growth in revenues over the next five years with a growth rate of 1% in FY 2021 and FY 2022 and a growth rate of 0% in FY 2023 and beyond.

During 2019, Illinois passed legislation regarding six additional casinos, Sports Betting and increased Video Lottery Terminals (VLT) through the state. The casino license issued for Rockford will be the closest. The Rockford City Council voted on October 7,

2019 to certify the Hard Rock Casino as the city's choice for a new casino. The Illinois Gaming Commission has until October 28, 2020 to approve the license for the new Rockford casino. The Hard Rock Casino plans construction of a \$330M casino and hotel. Construction will last approximately 18 to 24 months.

Sport Betting is waiting for rules to be developed before issuing licenses. Sports Betting authorized betting at the state's casinos, racetracks and venues such as Wrigley Field and Soldier Field.

Illinois is allowing an increase in the number of VLT's per location from 5 to 6. Currently in the five counties in Illinois between Dubuque and Rockford, there are approximately 400 locations with 2076 VLT's. Each able to increase by one additional machine or a 20% increase in the number of terminals in this area. The terminals in this five county area had revenue of \$120M in 2019, similar to the amount wagered in the Dubuque market.

The 50¢ per patron tax previously received from the Diamond Jo was replaced by a \$500,000 fixed payment based on their revised parking agreement which expires June 16, 2029. The riverboat related tax on bets increased from \$341,750 in FY 2020 to \$344,400 in FY 2021.

This page intentionally left blank.

GLOSSARY

This page intentionally left blank.

Glossary

28E Agreement: Chapter 28, Section E of the Iowa Code which establishes intergovernmental agreements for two or more governmental agencies to cooperate on an issue/activity.

Accounting System: Records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity: A specific type of work or group of tasks performed by one or more organized units of the government. An example would be Street Maintenance.

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and tax rate.

Allot: To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Alternatives: This term means other possible activities or uses of funding besides those already decided upon or being considered. It also suggests the comparison between two or more possible approaches toward fulfilling the same purpose, goal or objective.

Amortization: The gradual elimination of an asset or liability, such as a bond premium, over a specified period of time.

Annualize: Taking changes that occurred mid- year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation: A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation: A value established for real property for use as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Assets: Resources owned or held by the City which has a monetary value.

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit: Examination by an independent party of the City's financial books, records, accounts, funds, and securities for purposes of determining evidence of the accuracy and correctness of financial statements and ensuring management has effectively and efficiently performed responsibilities.

Authorized Positions: Employee positions which are authorized in the adopted budget to be filled during the year.

Balanced Budget: Occurs when planned expenditures equal anticipated revenues.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Bond Funds: Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating: A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. City of Dubuque has an Aa2 rating from Moody's Investor Services.

Glossary

Bond: A long-term promise to pay a sum of money (the face amount of the bond) on a specific date(s) (the bond maturity date) at a specified interest rate.

Bonding Capacity - Debt Capacity: The State limit for general obligation debt is 5% of assessed valuation.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: A plan of financial operation and estimated expenditures for a specific period of time, and the monies to be used to finance the expenditures. The City of Dubuque Operating Budget is a plan for the period from July 1 through June 30.

Budget Amendment: Any change in expenditure budgets, which result in a net increase or decrease in the total dollar amount budgeted at the fund level.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

Budget Carryover: Funds unused during a financial year which are transferred to the budget for the following year.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Document (Program and Financial Plan): The official written statement prepared by the City staff reflecting the decisions made by the Council in their budget deliberations.

Budget Message: The City Manager's summary of the salient issues of the budget he is recommending to the City Council for their adoption. The message highlights the City Manager's views of the major aspects of the budget and provides the city Council with an overview of the major fiscal policies incorporated in the recommended budget, or which may impact future recommended budgets.

Capital Assets: Asset of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital: Purchases of building, improvements other than buildings, machinery, and equipment with a value over \$500 and a useful life in excess of one year.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvement Program (CIP): A long- range plan for providing the capital outlays necessary to insure that adequate services are provided to the residents of the City. The plan includes improvements to, or the acquisition of, structural improvements and major equipment purchases.

Capital Improvement Projects: The specific projects that make up the Capital Improvements Program. The projects involve the construction, purchase, or renovation of city facilities or property. They are generally nonrecurring major improvements to the City's physical plant, which necessitate long-term financing and are permanent in nature.

Capital Outlay: Expenditures for fixed assets, such as equipment, remodeling, minor building improvements, and vehicles, that are funded from the operating budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvement Program.

Glossary

Capital Project: A major expenditure for a public improvement that is of such magnitude as to be considered a part of the City's five-year Capital Improvement Program. Such expenditures typically include City infrastructure construction projects, and would normally have an estimated useful life of a minimum of 10-15 years. Capital projects are summarized in the City's Operating Budget and detailed in the City's Capital Improvement Program document.

Capital Projects Funds: These funds account for the financial resources to be used for the acquisition and/or construction of major facilities (usually over \$10,000), other than those financed by proprietary funds. Each year the City appropriates money for the work to be completed that fiscal year; fund balances are designated for the completion of the projects over a period of years. Examples are fire stations, streets, water and sewer lines, etc. These funds use the modified accrual basis of accounting. Revenues are recognized in Capital Projects Funds when they become measurable and available to finance expenditures for the current period (such as when bonds are sold). Expenditures are recognized when the related liability is incurred.

Capital Reserve: An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash: For purposes of our financial management system, cash refers to money, revenue, or fund balances available in the City treasury for financing an activity or project.

Cash Basis of Accounting: The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Clearing Account: An intermediary account used to initially accumulate direct expenditures for subsequent charging to other officially reported accounts. These accounts are used in situations in which allocations are made to the reporting accounts on a percentage basis, and usually involve the ultimate distribution of expenses to a number of different accounts.

Collective Bargaining Agreement: A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees.)

Commission of Accreditation for Law Enforcement Agencies (CALEA): Credentialing authority (accreditation), based in the United States, whose primary mission is to accredit public safety agencies, namely law enforcement agencies, training academies, communications centers, and campus public safety agencies.

Commodities: Items or supplies needed for routine maintenance and operations. They include cleaning, maintenance and office supplies, repair materials, minor equipment, and tools.

Community Development Block Grant (CDBG): A grant that is funded by the federal government through the Housing and Urban Development agency to the State of Iowa and then administered through the Iowa Department of Economic Development.

Community Oriented Policing Services (COPS): component of the U.S. Department of Justice responsible for advancing the practice of community policing by the nation's state, local, territorial, and tribal law enforcement agencies through information and grant resources.

Comprehensive Annual Financial Report:

(CAFR) the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB). GASB provides standards for the content of a CAFR in its annually updated publication *Codification of Governmental Accounting and Financial Reporting Standards*. A CAFR is compiled by a state, municipal or other governmental accounting staff and audited by an external American Institute of Certified Public Accountants (AICPA) certified accounting firm utilizing GASB requirements. It is composed of three sections: introductory, financial and statistical. It combines the financial information of fund accounting and enterprise authorities accounting.

Glossary

Constant or Real Dollars: The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index: A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency Funds: A reserve of monies set aside within the General Fund for emergency or unexpected expenditures. This is also called the Emergency Reserve.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreement, and professional consulting services.

Cost-of-living Adjustment (COLA): an increase in salaries to offset the adverse effect of inflation on compensation.

Debt Retirement/Redemption: The expenditure of funds for the retirement of all, or a portion of, the principal amount of a long-term financial obligation of the City.

Debt Service Fund: The fund which accounts for the payment of interest and principal on all general obligation debt other than that payable from special assessments and revenue debt issued for a governmental enterprise.

Dedicated Tax: A tax levy to support a specific government program or purpose.

Deferred Compensation: Income deferred until retirement age.

Deficit: the excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related fees: Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Direct Revenues: Revenues earned by a specific General Fund division in the course of performing their assigned duties.

Disbursement: The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division: A major administrative organizational unit of the City which indicates overall management responsibility of one or more activities.

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved by an accounting entry.

Enterprise Fund: Those funds established to finance and account for acquisition, operation and maintenance of governmental operations which are predominantly self-supporting by user charges. Such operations must

Glossary

be run in a manner similar to private business. Examples are the Water Utility Operation and Solid Waste Collection.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditures: Funds spent in accordance with budgeted appropriations on goods and services obtained.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Federal Emergency Management Agency (FEMA): Coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY): The 12-month period to which the operating budget applies, and the period of time at the end of which the government determines its financial condition. For the City of Dubuque, this is July 1 through June 30.

Fixed Assets: Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit: A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (F.T.E.): A measure of authorized personnel calculated by equating 2,080 hours of work per year with the F.T.E. of one position.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. public safety).

Fund: An accounting term referring to a group of accounts recording all financial resources together with correspondence liabilities, which has a distinct balance and is used to segregate specific activities and functions from those of other groups of accounts.

Fund Balance: The balance that remains in a fund on a given date after all expenditures have been made. This balance shows the fund equity.

General Fund: The fund used to account for all financial resources and liabilities that are not required to be accounted for in another fund.

General Obligation Bonds: Bonds backed by the full faith and credit of the issuing government. Repayment of these bonds is based on the government's ability to tax its residents for such purposes.

General Revenues: Revenues deposited in the General Fund and shared by the General Fund divisions.

Generally Accepted Accounting Principles (GAAP): Accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements.

Geographic Information System (GIS): System designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.

Global Positioning System (GPS): Satellite-based radio navigation system owned by the United States Government and operated by the United States Air Force. It is a global navigation satellite system that provides

Glossary

geolocation and time information to a GPS receiver anywhere on or near the Earth where there is unobstructed line of sight to four or more GPS satellites.

Goal: A desirable end, condition, accomplishment and/or development, the attainment of which may never be fully realized, towards which organizational effort is expended according to assigned responsibilities, available resources and prepared plans. Goals are attained by means of objectives. Goals are broadly stated and useful in evaluating resource allocation decisions. For example, the Goal for the Park Areas and Maintenance Activity of the Park Division of Leisure Services Department is to develop and maintain safe, clean, functional and attractive park and recreational facilities to meet the passive and active leisure time needs for all residents and visitors.

Government Accounting Standards Board (GASB): They are the authoritative source of GAAP for state and local government.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Improvement Package: One or more objectives of an activity, which represents a standalone alternative or decision. For example, the Base Level Increment of a particular activity may have twelve objectives. Some of these objectives may be interrelated and the twelve objectives may represent only four choices or stand alone improvement packages. You may have one improvement package with one objective, two improvement packages with four objectives each and one improvement package with three objectives. The important thing is that the improvement package includes one or more stand alone objectives and is not dependent upon the approval of any other improvement package.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

Interfund Transfers: A transfer from a fund receiving the revenue, to a fund through which the authorized expenditure is to be made. An example would be a transfer of revenue from the Road Use Tax Fund to the Street Construction Fund.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges: Goods or services provided by one department to others within the same government or to other governments, on a user fee basis, with full costs to be recovered. An example of this would be the City's Garage Service.

International City/County Management Association (ICMA): Advances professional local government through leadership, management, innovation, and ethics. Provides member support; publications; data and information; peer and results-orientated assistance; and training and professional development to over 11,000 city, town, and county managers, their staffs, and other individuals and organizations throughout the world.

Iowa Communities Assurance Pool (ICAP): The organization the City holds membership to cover its liability insurance.

Iowa Department of Natural Resources (IDNR): Agency that manages fish and wildlife programs, ensures the health of Iowa's forests and prairies, and provides recreational opportunities in Iowa's state parks. The DNR carries out state and federal laws that protect air, land and water through technical assistance, permitting and

Glossary

compliance programs. The IDNR also encourages the enjoyment and stewardship of natural resources among Iowans through outreach and education.

Iowa Department of Transportation (IDOT): Agency that is responsible for the organization, construction, and maintenance of the primary highway system. Located in Ames, IA, the IDOT is also responsible for licensing drivers and programming and planning for aviation, rail and public transit.

Iowa Economic Development Authority (IEDA): Mission is to strengthen economic and community vitality by building partnerships and leveraging resources to make Iowa the choice for people and business. Two main divisions, business development and community development. IEDA administers several state and federal programs to meet its goal of assisting individuals, communities and businesses.

Iowa League of Cities (ILC): Through membership services, research, publications, trainings and other collaborations, the Iowa League of Cities provides guidance and serves as the resource for member cities.

Iowa Municipal Finance Officers Association (IMFOA): An association of city clerks and municipal finance officers in Iowa. The purpose of IMFOA is to conduct regular instructional and informational meetings, as often as deemed necessary by the Board of Directors, for the purpose of educating municipal officers in the keeping of public records and for any other purpose deemed to be in the best interest of the public.

Lapsing Appropriation: An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, and unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy: The amount of taxes, assessments or service charges imposed by a government. The maximum General Fund property tax levy allowed in Iowa is \$8.10 per \$1,000 of assessed valuation. Other levies may be imposed in addition to this.

Liabilities: Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line-item Budget: A budget prepared along departmental lines that focuses on what is to be bought.

Local Option Sales Tax: A tax approved by a majority of the City's registered voters, which collects revenue according to a percentage of the value of goods and services delivered within the corporate limits. In Dubuque, the local option sales tax applies to those goods and services to which the State of Iowa sales tax applies.

Long-term Debt: Debt with maturity of more than one year after the date of issuance.

Major Fund: Governmental fund or enterprise fund reported as a separate column in a governmental entity's basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Mill: The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual Accounting: The accrual basis of accounting modified to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due.

Municipal Fire and Police Retirement System of Iowa (MFPSI): Provides pension benefits for municipal police officers and fire fighters in Iowa. MFPSI is a defined benefit public retirement system created by Iowa statute.

Net Budget: The legally adopted budget less all interfund transfers and interdepartmental charges.

Glossary

Nominal Dollars: The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Non-Major Fund: Funds are considered non-major funds if they are less than 10% of Borough assets, liabilities, revenues and expenditures.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective: A statement of results to be accomplished during the fiscal year in support of the broader goal. Objectives are major steps towards accomplishing established goals. An Objective should state the result to be achieved or accomplished, the time frame, the cost and the action step.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget: The City's financial plan that outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

Operating Expenses: Those expenses from a fund which are directly related to accomplishing the fund's primary functions. Payroll would be one example of an operating expense.

Operating Revenues: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Other Post-Employment Benefits (OPEB): All types of post-employment benefits not offered as an integral part of a pension plan, as well as all forms of post-employment health care.

Output Indicator: A unit of work accomplished, without reference to the resources required to do the work (e.g. number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go Basis: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pay Plan: Classifications and corresponding salary ranges of positions within the City government.

PILOT: Payment in lieu of taxes. These are payments, primarily from enterprise fund operations, that reimburse the general fund for the property tax that would have been paid if the enterprise funds were for-profit companies.

Performance Budget: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures: Numbers that transmit some information about the quality or quantity of services provided by the City government. The primary reasons for attempting to measure performance are to (1) Provide information for making better decisions; (2) Report on progress made toward established objectives; (3) Improve performance, suggest improvements and change priorities; and (4) Serve as an early warning device by indicating problem areas when they first begin to develop.

Glossary

Permanent Fund: Fund for resources that are restricted to the extent that only earnings, and not principal, may be used for the benefit of the state or its citizenry. Permanent funds include endowments where the funds or property donated to the City are required by contract, agreement, or trust instrument to be maintained in tact.

Personal Services: A General Fund expenditure category that includes all wages and benefits paid to employees.

Post-Employment Benefits: Payments made directly to former employees or their beneficiaries, or to third parties on their behalf as compensation for services rendered while they were still active employees.

Prior-Year Encumbrance: Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrance when the obligations are paid or otherwise terminated.

Program: A grouping of related work tasks or activities into a large organizational unit. An example of a program is the Public Safety Program.

Program Budget: A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a work group. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income): Revenues earned by a program, including fees for services, license and permit fees, and fines.

Property Taxes: An ad valorem tax levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Public Transit Fund: This fund is a subfund of the General Fund, and is used to account for the receipt and disbursement of property taxes generated by the levy authorized under Section 384.12(19) of the Code of Iowa. The purpose of the levy is to aid Jule Transit.

Purchasing Card (P-Card): This is the City's procurement card program of credit cards for individual City employees.

Purpose: A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Refunding: The issuance of long term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding. Refunding is essentially the "refinancing" of long-term debt.

Reserves: Amounts used to hold certain portions of a fund or types of assets as unappropriated for expenditures, or as legally set aside for a specific purpose.

Resolution: A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Glossary

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue Bonds: Bonds which are repaid in both principal and interest from the earnings of an enterprise fund operation. Storm Water Utility Revenue Bonds would be one example.

Revitalize Iowa's Sound Economy: (RISE) grant that is funded by the Iowa Department of Transportation for the purpose of providing infrastructure for economic development projects.

Risk Management: The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Road Use Tax Fund: This fund accounts for the receipt of state revenues, allocated to the City by the State under a formula, for expenditure within the City for street maintenance/improvement/supervision.

Rollback: The State of Iowa annually adjusts the rollback percentage which is the percentage of the residential assessed valuation which is taxable.

Service Lease: A lease under which the lessor maintains and services the asset.

Service Level: Services or products which comprise actual or expected output of a given program. Focus on results, not measures of workload.

Services and Charges: A category of expenditures used for the purchase of services provided by individuals, businesses or agencies that are not in the direct employ of the City.

Sinking Funds: These funds are used to accumulate monies in order to have adequate amounts available to make required periodic debt service payments. Sinking funds are used in enterprise funds that have outstanding long- term debt.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Assessment: A levy against a property to pay for all or part of the cost of an improvement benefiting that property.

Special Revenue Funds: Special revenue funds are used to account to the proceeds of specific revenue sources that are legally restricted to expenditures for particular purposes.

Subsidy: Financial aid given to a governmental unit by another governmental unit.

Supplies and Services: Expendable materials and operating supplies necessary to conduct departmental operations.

Target Budget: Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one- time expenditures, projected revenues, and reserve requirements.

Tax Increment Financing Funds: These funds are used to account for receipt of property taxes allocated to various tax increment financing districts and used to pay the principal and interest on tax increment debt, as well as to make major infrastructure expenditures.

Tax Levy: The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

Tax Rate: The amount of tax stated in terms of a unit of the tax base, for example, dollars per \$1,000 of assessed valuation.

Glossary

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tort Liability: A tort is a wrong against an individual or property that is neither a crime nor a violation of contract. A court could find the City liable or responsible when a tort occurs on City property, as a result of the actions of a City employee, or the function of a City operated activity. The City levies a special tax to purchase tort liability and to cover the cost of tort damages for which the City is found responsible.

Transfers: Involves the movement of money between City funds.

Trust and Agency Funds: Funds used to account for assets held by the government in a trustee capacity, for individuals or other groups associated with the government. Agency monies or assets are held by a government. Agency monies or assets are held by a government acting as an agent acting as an agent for others, i.e. Landfill.

Unamortized Premium and Discount: when bonds are sold, the difference in the price above par or face value (premium) or below par (discount) is recognized over the life of the bonds. The amount of the premium or discount not yet recognized is called the unamortized premium or discount.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Variable Cost: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Valuation: The official value established for various properties within set State guidelines, for taxation purposes. The assessed valuation of property is that portion of the property's value upon which taxes are levied.

Working Cash: Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator: A unit of work to be done (e.g. number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years: The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full- time, year round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

Glossary

This page intentionally left blank.

Acronyms

ACH: Automated Clearing House

ADA: Americans With Disabilities Act

AED: Automated External Defibrillator

AICPA: American Institute of Certified Public Accountants

ARRA: American Recovery & Investment Act

CAD: Computer Aided Design

CAFR: Comprehensive annual Financial Report

CALEA: Commission on Accreditation for Law Enforcement Agencies

CD: Compact Disc

CDBG: Community Development Block Grant

CEBA: Community Economic Betterment Account

CF: Cubic Feet

CIP: Capital Improvement Program

COBRA: Consolidated Omnibus Budget Reconciliation Act

COLA: Cost-of-living Adjustment

COPS: Community Orientated Policing Services sponsored by the U.S. Department of Justice

CPI: Consumer Price Index

DCSD: Dubuque Community School District

DCVB: Dubuque Convention & Visitors Bureau

DMATS: Dubuque Metropolitan Area Transportation Study

DVD: Digital Video Disc

EMD: Emergency Medical Dispatching

EMS: Emergency Medical Services

EOC: Emergency Operations Center

EPA: Environmental Protection Agency

FAA: Federal Aviation Administration

FBO: Fixed Base Operator - Airport

FD: Fire Department

FEMA: Federal Emergency Management Agency

Acronyms

FHWA: Federal Highway Agency

FOG: Fats, Oil, and Grease

FTA: Federal Transit Administration

FTE: Full-Time Equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

G.O.: General Obligation

GPS: Global Positioning System

GTSB: Governor's Traffic Safety Bureau

HAZMAT: Hazardous Materials

HHW: Household Hazardous Waste

HMGP: Hazard Mitigation Grant Program

HUD: Housing and Urban Development

HVAC: Heating, Ventilation, and Air Conditioning

IA: Iowa

ICAP: Iowa Communities Assurance Pool

ICMA: International City/County Management Association

IEDA: Iowa Economic Development Authority

IDNR: Iowa Department of Natural Resources

IDOT: Iowa Department of Transportation

ILC: Iowa League of Cities

ILS: Integrated Library System

IMFOA: Iowa Municipal Finance Officers Association

IT: Information Technology

kV: Kilovolts

KWH: Kilowatt Hour

Acronyms

LED: Light Emitting Diode

LEED: Leadership in Energy & Environmental Design

LMI: Low and Moderate Income

LOC: Letters of Compliance

LOST: Local Option Sales Tax

LT: Long-term

LUPP: Land Use Policy Plan

MFPRSI: Municipal Fire and Police Retirement System of Iowa

MGD: Million Gallons Per Day

MHZ: Megahertz

MPO: Metropolitan Planning Organization

MS4: Municipal Separate Storm Sewer System

MSRP: Manufacturer's Suggested Retail Price

MW: Megawatt

NADC: National Animal Disease Center

NICC: Northeast Community College

NOI: Notice of Intent

NPDES: National Pollutant Discharge Elimination System

OEM: Original Equipment Manufacturer

OMB: Office of Management and Budget

OPEB: Other Post-Employment Benefits

OSHA: Occupational Safety & Health Administration

OWI: Operating While Intoxicated

P&Z: Planning and Zoning

PAYG: Pay-as-you-go

PC: Personal Computer

P-Card: Purchasing Card

PILOT: Payment in lieu of taxes

Acronyms

PIN: Personal Identification Number

PIO: Public Information Officer

PM: Performance Measures

RFID: Radio Frequency Identification

RISE: Revitalize Iowa's Sound Economy

ROW: Right-of-Way

RR: Railroad

RSS: Resident Satisfaction Survey

RUT: Road Use Tax Fund

SA: Special Assessment

SCADA: Supervisory Control & Data Acquisition

SOG: Standard Operating Guidelines

SR: Special Revenue Funds

SRF: State Revolving Fund

SRO: School Resource Officer

SSSE: Sanitary Sewer System Evaluation

STP: Surface Transportation Program

SWPPP: Stormwater Pollution Prevention Plan

TIF: Tax Increment Financing Funds

TIS: Traffic Impact Studies

W&RRC: Water & Resource Recovery Center

YR: Year

ZBA: Zoning Board of Adjustment