

2022



Recommended for
Fiscal Year 2022



RESIDENT'S BUDGET GUIDE

This page intentionally left blank.

CITY of DUBUQUE, IOWA

RESIDENT'S GUIDE

to the RECOMMENDED FISCAL YEAR 2022 Budget

CITY COUNCIL

Roy D. Buol, Mayor

Ric W. Jones

David T. Resnick

Ward 1 - Vacant

Laura J. Roussell

Danny C. Sprank

Brad M. Cavanagh

ADMINISTRATIVE STAFF

Michael C. Van Milligen

City Manager

Crenna M. Brumwell

City Attorney

Adrienne N. Breitfelder

City Clerk

Cori L. Burbach

Assistant City Manager

Jennifer M. Larson

Director of Finance & Budget

Jenna G. Hirtz

Budget & Financial Analyst

Kayla A. Morrison

Budget & Financial Analyst

Juanita A. Hilkin

Office Manager

Stephanie A. Valentine

Secretary

Ella M. Lahey

Confidential Account Clerk

Randy W. Gehl

Public Information Officer

Kristin R. Hill

Communications Specialist

This page intentionally left blank.

DUBUQUE CITY COUNCIL

CONTACT INFORMATION



MAYOR



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



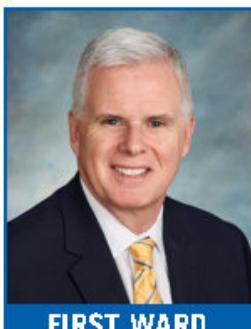
AT-LARGE

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



AT-LARGE

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



FIRST WARD

Kevin J. Lynch
749 Brookview Square
Dubuque, Iowa 52003
Phone: (563) 690-6505
klynch@cityofdubuque.org
Term Expires: Dec. 31, 2021



SECOND WARD

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



THIRD WARD

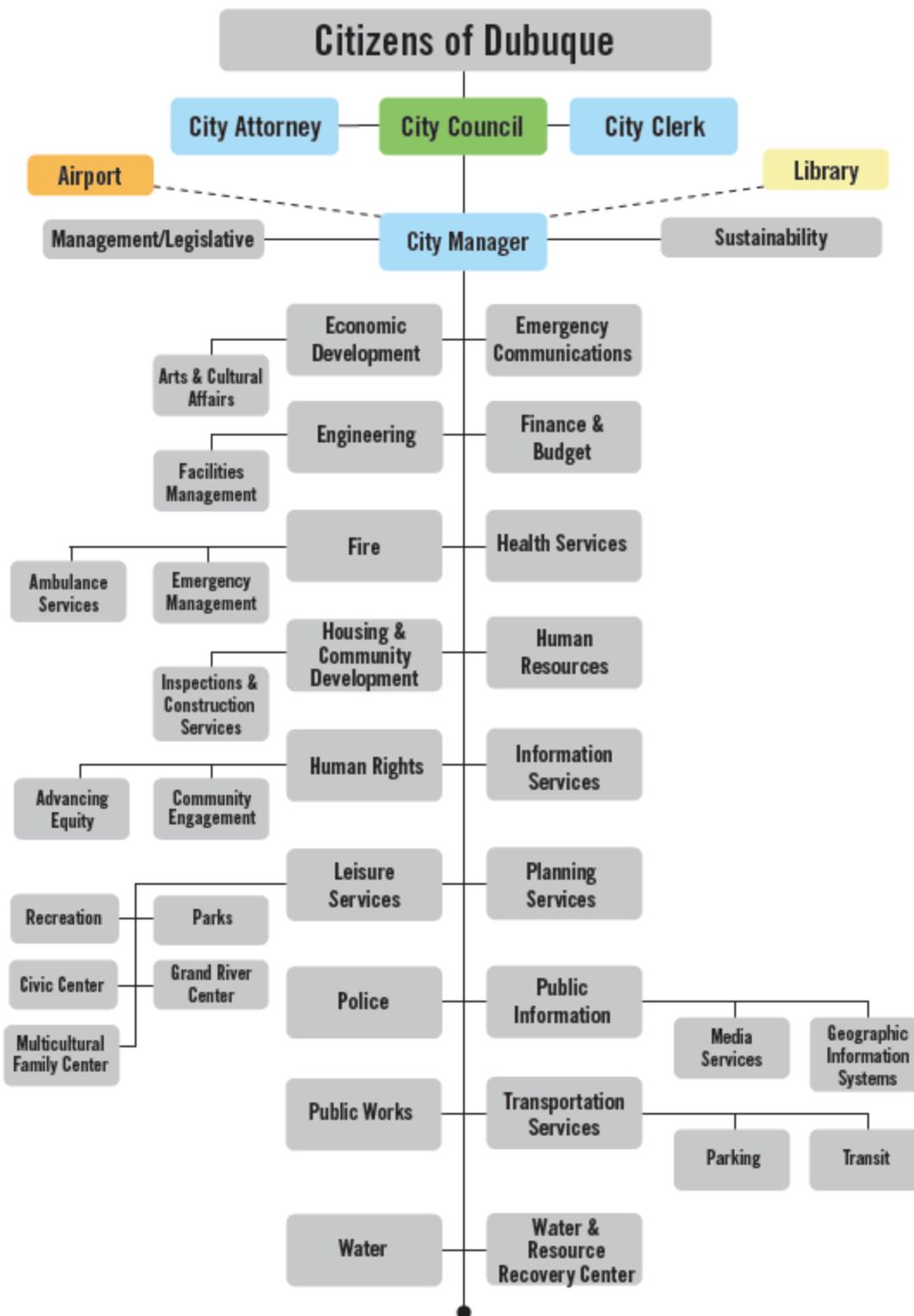
Danny C. Sprank
2473 Jackson Street
Dubuque, Iowa 52001
Phone: (563) 690-6507
dsprank@cityofdubuque.org
Term Expires: Dec. 31, 2021



FOURTH WARD

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

This page intentionally left blank.



KEY

**Elected by the
Citizens of Dubuque**

**Appointed by the
City Council**

**Appointed by the
Airport Commission**

Appointed by the
Library Board of
Trustees

**Appointed by the
City Manager**

This page intentionally left blank.

MEET THE DEPARTMENT MANAGERS



Gina Bell
Sustainable Communities
Coordinator
563.589.6038
gbell@cityofdubuque.org



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



Adrienne Breitfelder
City Clerk
563.589.4100
abreitfelder@cityofdubuque.org



Crenna Brumwell
City Attorney
563.583.4113
cbrumwell@cityofdubuque.org



Cori Burbach
Assistant City Manager/Acting
Building Services Manager
563.589.4110
cburbach@cityofdubuque.org



Jill Connors
Economic Development
Director
563.589.4213
jlcanna@cityofdubuque.org



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



Mark Dalsing
Police Chief
563.589.4410
mdalsing@cityofdubuque.org



Todd Dalsing
Airport Director
563.589.4127
tdalsing@cityofdubuque.org



Randy Gehl
Public Information Officer
563.589.4151
rgehl@cityofdubuque.org



Susan Henricks
Library Director
563.589.4225
shenricks@du buque.lib.ia.us



John Klostermann
Public Works Director
563.589.4250
jkloster@cityofdubuque.org



Chris Kohlmann
Information Services Manager
563.589.4280
ckohlman@cityofdubuque.org



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



Kelly Larson
Human Rights Director
563.589.4190
klarson@cityofdubuque.org



Mark Murphy
Emergency Communications
Manager
563.589.4415
mmurphy@cityofdubuque.org



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



Gus Psihoyos
City Engineer
563.589.4270
gpsiho@cityofdubuque.org



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



Russ Stecklein
Acting Director of
Transportation Services
563.589.4197
rstecklein@cityofdubuque.org



Rick Steines
Fire Chief
563.589.4160
rsteines@cityofdubuque.org



Shelley Stickfort
Human Resources Director
563.589.4125
sstickfort@cityofdubuque.org



Mike Van Milligen
City Manager
563.589.4110
cymngr@cityofdubuque.org



Marie Ware
Leisure Services Manager
563.589.4263
mware@cityofdubuque.org



Wally Wernimont
Planning Services Manager
563.589.4210
wwernima@cityofdubuque.org

If you prefer to not call or e-mail them directly, questions or feedback for department managers can be sent via the "Contact Us" quick link on the City of Dubuque's website at www.cityofdubuque.org or call 563.589.4100.



Maureen Quann
Assistant City Attorney
563.583.4113
mquann@cityofdubuque.org



Barry Lindahl
Senior Counsel
563.583.4113
balesq@cityofdubuque.org



Trish Gleason
Assistant City Clerk
563.589.4100
tgleason@cityofdubuque.org



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

This page intentionally left blank.

CITY COUNCIL'S FISCAL YEAR 2022 BUDGET PUBLIC MEETING SCHEDULE

DATE	DAY	TIME	PLACE	TOPIC
March 1	Monday	6:30 p.m.	Virtual	Budget document presentation to City Council at Council Meeting
March 3	Wednesday	6:30 p.m.	Virtual	Information Services Legal Services City Clerk Human Resources Public Information Office City Manager's Office City Council Media Services Adjournment
March 4	Thursday	6:30 p.m.	Virtual	Health Human Rights Library Airport Finance Adjournment
March 8	Monday	6:30 p.m.	Virtual	Housing/Community Development Planning Economic Development Transportation Services Adjournment
March 9	Tuesday	6:30 p.m.	Virtual	Purchase of Services Five Flags/Grand River Center Parks Multicultural Family Center AmeriCorps Recreation Adjournment
March 11	Thursday	6:30 p.m.	Virtual	Emergency Management Emergency Communications Police Fire Adjournment
March 22	Monday	6:30 p.m.	Virtual	Water Water & Resource Recovery Center Public Works Engineering Adjournment
March 24	Wednesday	6:30 p.m.	Virtual	Public Hearing to Adopt FY 2022 Budget

This page intentionally left blank.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Dubuque
Iowa**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officer's Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dubuque, Iowa, for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This page intentionally left blank.

TABLE OF CONTENTS

This page intentionally left blank.

TABLE OF CONTENTS

Resident's Guide to the Recommended Fiscal Year 2022 Budget

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

	PAGE		PAGE
<u>Introduction</u>		<u>Budget Overviews</u>	
City of Dubuque Mayor and City Council.....	5	Linking Long- and Short-Term Goals	145
City of Dubuque Organizational Chart.....	7	Budget Fact Sheet.....	151
City of Dubuque Management.....	9	Total Revenue and Expenditures – All Funds.....	153
Budget Public Meeting Schedule.....	11	Long-Term Financial Plan.....	155
Distinguished Budget Presentation Award.....	13	Revenue Category Explanations.....	159
		Revenue Highlights.....	165
		Expenditure Highlights.....	173
<u>Budget Message</u>		Costs of Municipal Services.....	177
Budget Introduction.....	21	Utility Rates and Comparisons.....	179
Budget Transmittal Memo.....	23		
Differences of FY 2022 Recommended Budget from FY 2022 Budget and Fiscal Policy Guideline Recommendations.....	87	<i>How Your Property Tax Rate and Payment are Split</i> – Pie Chart.....	183
City Manager's Guiding Principles of the Management Philosophy.....	89	Tax Rate and Comparison.....	185
		Valuation Growth.....	187
		Comparison of Taxable Value Per Capita...	189
<u>Budget Process</u>		Impact of Budget on Classes of Property...	191
Overview of Budgeting.....	93	Average Homeowner Property Tax Receipt.....	195
Fund - Department Relationship.....	107		
Key Terms for Understanding a Budget.....	109	Summary of Decision Packages.....	197
		Full-Time Equivalent Personnel Changes ..	223
<u>Budget in Brief</u>	113		
<u>Community Information</u>		Personnel Complement Summary.....	225
History of Dubuque.....	127	<u>Financial Summaries</u>	
Demographics.....	129	<i>How Your City Share of Property Taxes are Distributed</i> – Pie Chart.....	229
		Net Operating Budget in Funds Including Tax Levy Revenue, by Department.....	231
Services Provided to Residents / Recreation.....	131		
Major Employers & Employment by Industry.....	133	Distribution of City Portion of Property Tax Payment – Residential Property Example ..	233
Non-Profit and Partner Board Representation.....	135	<i>Budgeted Revenue by Category</i> – Pie Chart.....	235
Boards and Commissions.....	137	Total Revenues by Revenue Category.....	237
<u>Budget Overviews</u>		<i>Where the Money Comes From</i> – Pie Chart.....	239
Agenda and Management Agenda for 2019-2021.....	141	How Budgeted Expenditures are Funded ..	241
		<i>How the Money is Spent</i> – Pie Chart ..	245
		Expenditures by Department & State Program.....	247

TABLE OF CONTENTS (Continued)

	PAGE		PAGE
<u>Financial Summaries (Continued)</u>		<u>Capital Budget</u>	
Grand Total Expenditure Summaries	251	Capital Improvement Program.....	295
Fund Balance, Income, and Expense Summary.....	259	Capital Improvement Program Message.....	303
Summary of Fund Balance Changes.....	263	Capital Improvement Program Projects.....	353
		Street Construction Improvement Program	376
<u>Community Development Block Grant Funds</u>			
FY 2021 Annual Action Plan.....	267	<u>Policy Guidelines</u>	380
<u>Debt Summaries / General Obligation Debt and Debt Capacity</u>		<u>Budget Glossary</u>	
Debt Service Fund Explanation.....	275	Glossary.....	454
Statutory Debt Limit.....	277	Acronyms.....	465
Statutory Debt Capacity.....	279		
Total Debt Outstanding.....	281		
General Obligation Debt By Capita.....	283		
Summary of Bonded Indebtedness.....	285		
Retired Debt Versus New Debt.....	289		
Bond Rating.....	291		

CITY MANAGER'S BUDGET MESSAGE

This page intentionally left blank.



BUDGET INTRODUCTION

Attached for your review is the Fiscal Year 2022 Recommended Budget.

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

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

The following Fiscal Year 2022 Budget Transmittal Message is written in February as recommended by the City Manager to the Honorable Mayor and City Council.

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

***This budget was presented on March 1, 2021
to the Honorable Mayor and City Council.***

This page intentionally left blank.



Masterpiece on the Mississippi



TO: The Honorable Mayor and City Council Members
FROM: Michael C. Van Milligen, City Manager
SUBJECT: Fiscal Year 2022 Budget Recommendation
DATE: February 26, 2021

It is my goal that the Fiscal Year 2022 budget recommendation will reflect the City Vision and Mission Statements as established by the Mayor and City Council and be responsive to the goals and priorities established by the Mayor and City Council in their August 2020 annual goal setting session. The Fiscal Year 2022 budget recommendation includes a property tax rate decreased of (0.93)%. This translates into the following:

	% Change	\$ Change
Property Tax Rate	-0.93%	-\$0.09
Average Residential Payment	+1.62%	+\$12.49
Average Commercial Payment	0.00%	\$0.00
Average Industrial Property	-0.30%	-\$14.20
Average Multi-Residential Property	-6.15%	-\$116.55

In the midst of last year's budget process, the World Health Organization declared on March 11, 2020 that COVID-19 was a pandemic. Almost immediately the world economy began to shut down.

Locally, unemployment skyrocketed from the lows of 2018/2019 of less than 2% unemployment, to the February 2020 unemployment of 3.4%, to a 2020 high of 12.9% in April 2020. Since then there has been a steady decline to 3.5% in December 2020. However, this low unemployment rate can be deceptive. From January 2020 (57,349) to December 2020 (51,760), 5,589 people have left the Dubuque County labor force. These are people who were previously employed, or previously unemployed and looking for a job, that are now unemployed and not looking for a job.

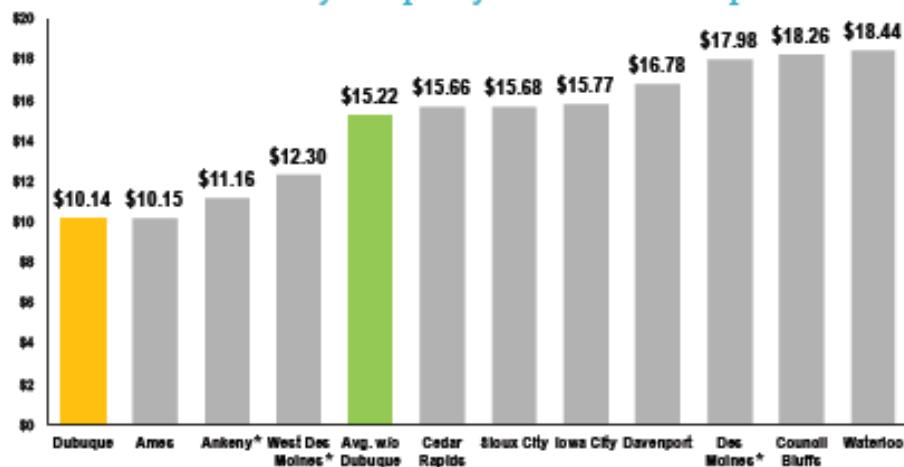
Everything I have heard and read indicates that the economic downturn in Dubuque has most negatively impacted the hospitality and tourism industries, which are commercial businesses, and individuals who mainly live in apartments. Recognizing this, I have tried to recommend a budget that minimizes property taxes on commercial properties and multi-family residential properties (3 units and above as defined by the State of Iowa). I am doing this while trying to have some additional resources to be responsive to the priorities of the Mayor and City Council.

You will recall that in the current year (FY21 beginning July 1, 2020) City budget that was adopted by the Mayor and City Council in April 2020, at the beginning of the pandemic, there was a property tax rate reduction of 1.8%, which lowered property taxes on residential property, commercial property and industrial property, but did cause an increase on multi-residential property. The change from FY20 to FY21 was as follows:

Property Type	Average Property Tax Cost Change from FY2020	% Property Tax Cost Change from FY2020
Residential	\$1.09 less	0.14% decrease
Commercial	\$104.45 less	3.30% decrease
Industrial	\$132.61 less	2.81% decrease
Multi-Residential	\$158.73 more	9.13% increase
FY 2020 Property Tax Rate	FY 2021 Property Tax Rate	% Change
\$10.33144	\$10.1440	1.8% Decrease

Dubuque then compares very favorably with the ten other cities in the State of Iowa with a population greater than 50,000 with having the lowest property tax rate.

FY2021 City Property Tax Rate Comparison

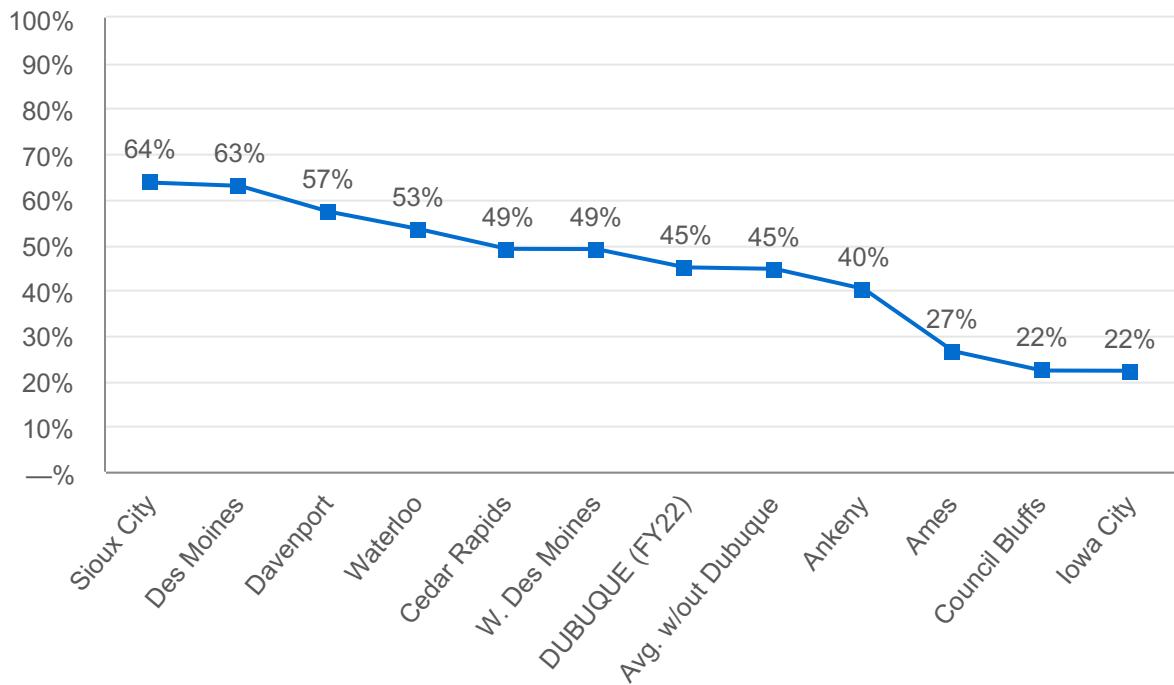


- Highest-ranked city (Waterloo, \$18.44) is **82% higher than Dubuque**
- Average of other 10 cities (\$15.22) is **50% higher than Dubuque**

The above numbers relate to the current fiscal year, FY21. Now I will be moving to describe how my recommendation will affect FY22 and beyond.

Dubuque would compare very favorably with these other cities when looking at debt in that with using only 45% of the statutory debt limit if the FY22 Capital Improvement Program budget recommendation is adopted, Dubuque would rank 5th lowest of the eleven cities and very close to the 44.68% average of the other cities.

Percentage of Legal Debt Limit Utilized



In addition, the Mayor and City Council have been good stewards of City funds and built up healthy general fund reserves. The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. The goal is to have at least a 20% general fund reserve.

	FY2021	FY2022	FY2023	FY2024	FY2025
City's Spendable General Fund Cash Reserve Fund Balance	\$17,903,63	\$17,903,63	\$17,903,63	\$17,903,63	\$17,903,63
% of Projected Revenue	25.21%	24.72%	24.24%	23.76%	23.29%

As previous analysis has shown, the City of Dubuque is also one of the most efficiently run cities in the comparison group of the eleven cities with a population of greater than 50,000.

The Fiscal Year 2022 budget recommendation is that the property tax rate be further reduced from the current \$10.1440 per thousand dollars assessed value to \$10.0496, a **0.93% decrease in the property tax rate**.

2035 VISION STATEMENT

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

CITY MISSION STATEMENT

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

CITY OF DUBUQUE GOALS 2025

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

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

2020-2022 POLICY AGENDA

TOP PRIORITIES (in alphabetical order)

- **Chaplain Schmitt Island Master Plan: Implementation & Phasing:** Implementation & Phasing: As part of a commitment to create fun a variety of fun things to do for all, the City is part of a team lead by the Dubuque racing Association who will implement the Chaplain Schmitt Island Master Plan. The Plan identifies a strategy to redevelop the island, beginning with the development of a Veterans Memorial and including developing/redeveloping recreational amenities, business development, self-sufficiency of Q Casino, and redevelopment of the 16th St Corridor onto the island. This work will be done while focusing on the environmental integrity of the island with the US Army Corps of Engineers and the Iowa Department of Natural Resources. In the upcoming 18 months, the team will focus on completion of the Veterans Memorial and seeking funding sources to implement the Plan. Funding support is included in the FY22 CIP for this project.

- **Dream Center: Facilities and Programs: Self-Sufficiency Additional Funding:** The Dubuque Dream Center is a community outreach center committed to mobilizing youth and families to build on Dr. King's Dream of transforming communities by embracing, empowering, and unifying those who live there. The Center provides structured academic programs, college and career preparation, and goal-setting where youth build relationships with caring adults, have a safe place to belong, and participate in value driven programs and activities.
Multiple City departments have existing relationships with the Dream Center. These include funding for "Dream Center School Connectors" through the FY21 Purchase of Services grant, Community Oriented Policing (COP) division assisting with mentoring and recreation activities, Leisure Services partnerships to make connections with current services and other organizations that will be beneficial to them. The City provided a \$10,000 planning grant to prepare for ADA improvements to their building, which was approved for funding in the FY21 budget. In addition to \$40,000 in operating support in FY21 and FY22. The Dream Center has some capital needs and resources are being identified outside of the FY21 budget process as well. The City is providing \$276,000 to match some of their existing resources to complete a facility upgrade that will qualify the Dream Center for over \$800,000 a year in State of Iowa childcare subsidies. In FY22, an additional \$10,000 in operating support is recommended to provide support for 66 children for an entire year of programming.
- **Equitable Fine and Fee Reform: Report, Direction and Actions:** This project examines how the City's fines and fee structures impact our most vulnerable population, particularly communities of color. Key issues include a thorough analysis of quantitative and qualitative data to understand impact, legislative advocacy at the county, state, and federal level, and actions to restructure fine and fee schedules and practices. Staff capacity to manage recommended programs will be key to successful implementation. The Community Diversion & Prevention Coordinator (Police) and Community Outreach Coordinator (Americorps) recommended for funding will increase that capacity and assist in implementation of pilot program(s).
- **Equitable Poverty Prevention Plan Implementation:** In 2021, the City Council prioritized the creation of an Equitable Poverty Reduction & Prevention Plan. The Plan was delivered to Council by Public Works LLC, and lays out an implementation strategy to reduce poverty, especially in communities of color. The FY22 budget recommends funding for Public Works LLC to continue assisting the City in implementation. It also recommends the creation of a new Office of Shared Prosperity & Neighborhood Support. This department will be led by a Director of OSPNS (re-imagining the existing Neighborhood Development Specialist for no net property tax impact) and also include a Data Analyst and part-time Administrative Assistant.
- **Fountain of Youth: Additional funding:** The Fountain of Youth exists to assist individuals in escaping generational poverty. They offer REAL TALK, Getting in Tune, and Partners in Change programs. Through a FY20 Purchase of Services grant, the City provides funding for FOY's "Partners in Change" program. In addition, the City has offered technical assistance to the FOY for grant writing, strategic planning, and is

facilitating the ESPERE Workshop (The School of Forgiveness and Reconciliation) with FOY participants.

Funding recommendations in the FY22 budget include \$50,000 per year in operating support, \$10,000 more than in the FY21 budget.

- **Quality Affordable Housing Creation:** City Council has prioritized ensuring that quality affordable housing is available throughout the city for all income levels. This includes defining roles for the City, not limited to funding partners and enforcement, and expansion of roles for non-profit partners, private developers, and landlords. Several Housing & Community Development CIPs support this work.

HIGH PRIORITIES (in alphabetical order)

- **Arts and Culture Master Plan Implementation: Update Report, Direction, and Actions:** In 2015, the City completed an Arts & Culture Master Plan. Since then, a community task force has led its implementation. Key issues for the coming year include volunteer engagement, funding identification, and City policies. Implementation will continue through existing operating budgets and community partnerships.
- **Arts Operating Grants and Art on the River: Update Report, Funding, Direction, and Actions:** Increasing funding for Art on the River (including potential expansion to other locations), a review of the existing Arts operating grants, and an increased focus on diversity and equity in the programs was prioritized.
- **Childcare Initiative: Outcomes, City Role, Partners, Direction and City Actions:** Building on work completed by the public and private sector, this priority continues to focus on ensuring enough childcare is available to all income levels to ensure a healthy workforce. A CIP request for childcare assistance is recommended in the Housing budget.
- **Code of Ethics/Social Media for Mayor and City Council: Development and Adoption:** This priority identifies Mayor & City Council action. No financial impact was identified that requires budget consideration.
- **Food Insecurity: Report with Findings and Options, Direction, City Actions, and Funding (including Food Deserts and Grocery Store Attraction):** City staff and partners continue work to identify food deserts and increase access to healthy food options for all residents. Identifying the City's role in this work, including examining public transit access to grocery stores and potential financial incentives, will occur in FY22 in addition to ongoing support of community gardens and partnership with the Dubuque County Food Policy Council.
- **Four Mounds/HEART Program: Funding:** The City contracts with Four Mounds/HEART to complete construction work at City-owned properties. HEART students

recently finished a property at 396 W Locust and are working on 2243 Central Avenue. Funding for the existing Four Mounds Heart Project is in the requested FY22 budget for \$10,000 from General Funds (previously Community Development Block Grants were used to provide this funding); additional funding is being provided for the Adult HEART program through labor and materials contracts underway.

Community Development Block Grant (CDBG) funds are provided to Four Mounds to run their adventure day camp program as well.

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

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

2020-2022 MANAGEMENT AGENDA

TOP PRIORITIES (in alphabetical order)

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

Locally, Dubuque normally receives 36 inches of rain annually but our weather has not been “normal” lately. Precipitation in 2020 was more typical of Dubuque. But the two years prior represent one of the wettest periods in Dubuque’s history. According to the National Weather Service, Dubuque received nearly 53 inches of rain through in 2019. It marked the second consecutive year Dubuque received at least 50 inches of rain.

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

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

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

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

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

Despite record-setting rainfall in 2018 and 2019, very few properties have experienced flood damage following the completion of the upper Bee Branch Creek Restoration in 2017. Previously, residents and businesses in the watershed would have experienced devastating flash flooding during this record setting year. The City would have received widespread reports of flooding and hundreds of basements filled with water but, due to improvements made throughout the watershed, there have been only minimal reports of damage.

The Bee Branch Creek Railroad Culverts Project is under construction and is a critical phase of the overall flood mitigation project. It involves using micro-tunneling methods to install six, 8-foot diameter culverts under the Canadian Pacific Railway tracks which are located between the two sections of the Bee Branch Creek. Adding this additional capacity will allow stormwater to drain more efficiently from the upper portion of the creek to the lower. The tunneling was completed in 2020, a significant project milestone. When the entire project is completed in mid-2021, it will increase the flood mitigation system's capacity to protect the area from a 75-year rain event to a 500-year rain event.

The Bee Branch Gate & Pump Replacement Project, currently under design, will modernize the gate and pump station where the Bee Branch Watershed drains into the Mississippi. The improvements to the pump station will provide more pumping capacity and improve gravity flow conditions such that the system will be able to accommodate what is statistically considered a 500-year event - the same level of protection to be provided by the upstream Bee Branch Creek Restoration Project when the Bee Branch Creek Railroad Culverts Project is complete. The design should be complete in early 2021 such that the construction can begin in the summer of 2021. The City was awarded \$2.5 million from the US EDA to help offset the cost of construction. Unfortunately, the City's planned source of local funding has been impacted due to the COVID-19 pandemic. The City was \$98.5 million in state sales tax increment funding through the State Flood Mitigation Program to help fund Bee Branch Watershed Flood Mitigation Project improvements. But as the name implies, the available funding is based on the "incremental" growth of state sales tax revenue within Dubuque. The COVID-19 pandemic has resulted in a significant decrease in state sales tax collections. Therefore, the funding available to Dubuque will be less than anticipated prior to the pandemic. In order to offset this lost (or delayed) revenue, the City can borrow \$2.6 million to cover the anticipated shortfall so that the work can be completed by April of 2023 as required by the \$2.5 million EDA grant agreement.

The Bee Branch Watershed Flood Mitigation Project is a long-term investment and there is more work to be done but it is working and will continue to do so for generations to come. This \$237 million project became a reality because the Mayor and City Council listened to the needs of residents and businesses and chose to invest in the community.

When complete, it is expected to prevent an estimated \$582 million in damages over its 100-year design life.

Next steps for this project include the following: 1) Cleanup/stabilize maintenance facility site, 2) Construct Lower Bee Branch Bike Trail, 3) Complete culvert project, 4) Construct the Bee Branch Gate & Pump Replacement improvements. Staff presented a site redevelopment/reuse plan for the Maintenance Facility Site for City Council consideration. Preliminary coordination with the Iowa Department of Transportation for the Lower Bee Branch Bike Trail, and preliminary design, have begun.

- **City Racial Equity Tool Toolkit: Implementation:** Continuing our racial equity work by prioritizing and implementing recommendations from our Black Lives Matter partners and the Analysis of Impediments remains a Top Priority. Departmental equity plans updated annually identify data collection, program implementation, and community engagement strategies to achieve these recommendations. Multiple departmental operating budgets include funding for this work, most notably those improvement packages noted above that implement the Equitable Poverty Prevention Plan and Equitable Fines & Fees work; Minority-Owned Business Microloan CIP (Economic Development); and a Development & Training Coordinator (Human Resources) who will assist in achieving our internal workforce equity goals.
- **Community Cameras Program:** Investment in a high-quality, connected community camera system remains a priority to provide for the safety of residents and efficient traffic flow throughout the community. Installation of new cameras and replacement of outdated technology continues through Engineering and Public Works CIPs and operating budgets.
- **COVID-19 Response: Update Report and Next Steps:** 2020 and 2021 have been unprecedented in terms of City and community response to a global pandemic. The City continues to incur costs, and seek funding, for COVID-19 response and recovery, including public health response and financial assistance to our vulnerable residents. No specific financial requests related to the pandemic are included in the FY22 budget request, but lessons learned may inform future operations of the City.
- **Dubuque Riverfront Master Plan (US Army Corps of Engineers):** The United States Army Corps of Engineers' (USACE) Section 22 Planning Assistance to States program allows for the USACE to provide assistance in the preparation of comprehensive water resources plans to a State or city. At the request of a governmental agency, the USACE "may provide certain technical assistance related to the management of State water resources, including the provision and integration of hydrologic, economic, or environmental data and analysis." The technical assistance must be in support of the State's water resources management and related land resources development plans or other water resources management related documents, such as "State hazard mitigation, preparedness, response, and recovery plans and plans associated with changing hydrologic conditions, climate change, long-term sustainability, and resilience." In November of 2018, the City received a proposed agreement from the USACE. Per the terms of the agreement, the USACE will develop a comprehensive plan, a Dubuque Riverfront Master Plan, that will:

1. Create a hydrologic computer model of the Bee Branch watershed, the Ice Harbor watershed, and the Maus Lake watershed that reflects the rainfall and runoff that can be expected under current conditions. In addition, the models will project future runoff conditions based on future climate projections.
2. Assess Mississippi River level trends as compared to river levels expected when the John C. Culver Floodwall/Levee system was design and constructed circa 1970. In recent years, the Mississippi has risen above flood stage more frequently than what would have been predicted previously.
3. Increase ecosystem education and outreach within the Dubuque region which could promote ecotourism economic growth and enhance environmental stewardship in the study area.
4. Identify the proper identification and placement of native species that could stimulate restoration of a natural regional ecosystem.
5. Promote recreational development measures that will encourage ecotourism within the City of Dubuque - recreational strategies which align with the City's ecosystem restoration objectives and could encourage economic and environmental development.
6. Increase non-motorized boating in water resources within the Dubuque area. Investigate the use of dredged material, which cannot be used for either ecosystem restoration purposes or recreational enhancement measures, for other various infrastructure enhancements.

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

- **Traffic Signal Synchronizations/STREETS Programs: Update Report, Direction:** Dubuque's Smart Traffic Routing with Efficient and Effective Traffic Signals (STREETS) project, a collaboration between the East Central Intergovernmental Association (ECIA), City of Dubuque, and Iowa DOT, was awarded Accelerated Innovation Deployment (AID) Demonstration funds in 2019. The goal of Dubuque's STREETS project is to develop an automatic system that will use traffic-control strategies to enable dynamic traffic routing on 10 Dubuque traffic corridors to maximize existing roadway capacities in the Dubuque metro area. The total project cost is estimated at \$5 million and will be funded through a combination of funds from various agencies. The STREETS project will use Dubuque's existing system to reduce congestion and improve safety in the metro area by dynamically rerouting traffic on roads with extra capacities. This system, the first of its kind in the nation, will give the City's operators the ability to help drivers to reduce their commuting time by better utilizing existing road capacity. This project will also help identify future projects that will improve safety and reduce congestion in the Dubuque metro area. It intends to allow staff to monitor traffic operations and intervene as necessary but does not require constant or significant manual operations. The project is expected to reduce equipment costs at individual intersections by providing signal timings through a centralized Adaptive (Dynamic) Traffic Control System. Local funding support is included in the STREETS Traffic Control Project located in the FY22 capital budget.

- **Viking Cruise Destination Preparation: Direction, Actions, and Funding:** As Viking Cruise continues construction of ships that are anticipated to begin touring in 2022, Dubuque has committed to construction of a dock facility in the Port of Dubuque that could welcome Viking and other boats to increase tourism in our community. The Riverfront Dock Expansion CIP in the Engineering budget will fund construction of the dock in FY22.

HIGH PRIORITIES (in alphabetical order)

- **Dupaco Parking Agreement: Next Steps:** As Dupaco Community Credit Union commits to operations in the Historic Millwork District, the City has committed to an annual review of parking availability in the downtown to meet their developing needs. Funding for construction of a new downtown parking ramp is included in the Transportation Services capital budget.
- **Emergency Services Youth Camp: Next Steps:** The Emergency Services Youth Camp is operated by the Police and Fire departments with the ultimate goal of increasing youth interest in careers in the field. Funding for staff time and operational expenses is included in those departments' operating budgets.
- **Grand River Center Future Operations: RFP, Direction and Agreement:** In FY22, the City will complete a comprehensive analysis of the current management and operations agreement for the Grand River Center. Budget requests related to any recommendations will be included in the FY23 budget. Capital improvements to maintain the facility will continue as planned in the FY22 Leisure Services budget.
- **Human Resources Policies and Handbook: Revision:** City staff have been working for some time to become a more equitable organization of choice. This work has been done while also striving to achieve the City Council goal of becoming a more High-Performing City Organization. To further the progress that has already been made, a team focused on becoming a more high-performing government and equitable organization of choice began meeting in October 2019 under the direction of the City Manager. The intent of this core team is to act as a central hub, coordinating and aligning teams across the organization that include many more employees, and are doing work in these areas. Rollout of a new Employee Manual, along with related training, will continue in calendar year 2021. The requested Human Resources Training & Development Coordinator and third-party exit interview contract will continue this work with the group.
- **School Resource Officers:Direction and Funding:** Another Police Officer position was recommended to be added in Fiscal Year 2020. This started a three year process to add three Police Officer positions to strengthen the School Resource Officer program partnership with the Dubuque Community School District bringing the number of School Resource Officers to 8 and bringing the Police Department to an authorized strength of 113 sworn officers. Once the expansion is completed, there will be a dedicated SRO at each DCSD middle school and high school. The expansion plan also called for elevating a corporal position to the rank of Lieutenant and to assign all supervisory SRO duties to this person. Both the first expansion SRO and the lieutenant have been selected and

will transition in early 2020. An SRO position was added, but the vacancy is frozen in FY21, but funds are not available in FY22 to add the last position, so that is being delayed. The Dubuque Community School District and the City will be working with interested parties to evaluate the duties of the SRO's prior to the beginning of the 2021-2022 school year.

- **Smart Mobility: Parking Structure Improvements, Technology Purchases, and Other Actions:** Implementation of a comprehensive Smart Mobility strategy is led by the Transportation Services and Information Services departments. Phase I implementation, which includes license plate readers and gate equipment, will happen in calendar year 2021 and is funded in the FY22 capital budget. Requests to support Phase II implementation are included in FY22 requests.

Creating an Equitable Community of Choice



Creating an Equitable Community of Choice

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

Resiliency

Sustainability

Equity

Compassion

Through

Planning,
Partnerships,
& People

www.cityofdubuque.org

CMO24-111618

Implementation of Equitable Poverty Prevention Plan

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

The Fiscal Year 2022 budget recommendations that help implement the Equitable Poverty Prevention Plan includes creation of a new City department called the Office of Shared Prosperity and Neighborhood Support responsible for implementation of the Equitable Poverty Prevention Plan, in partnership with other City departments and community organizations. The Director of Shared Prosperity and Neighborhood Support would still be involved in “direct service” as the Neighborhood Development Specialist was, and would also be expected to operate at a higher strategic level while also maintaining relationships with residents, businesses and community organizations who are actively involved in the implementation of the recommendations in the Equitable Poverty Prevention Plan.

Redefining departmental roles related to equitable poverty prevention, civil rights enforcement, and advocacy and inclusion would be crucial to the success of this new department. Part of the redefining would include shifting the Community Engagement Coordinator position currently in the Human Rights position to this new Office of Shared Prosperity and Neighborhood Support department with responsibility for direct outreach and engagement with community members and neighborhoods experiencing poverty. Civil rights enforcement would remain with the City Attorney's office, and the Human Rights Department's work would focus specifically on inclusion and empowerment with specific populations experiencing inequities distinct from those resulting from poverty.

A dedicated Data Analyst position to work with City staff and partners to track progress is key to successfully implementing the plan and is included in the budget recommendation. Under the direction of the Director of Shared Prosperity and Neighborhood Support, the Data Analyst would work with departments and partners to collect community-level and program-level data, analyze the data, and make recommendations to further the goal of reducing or eliminating poverty, especially for racial minorities and other identified vulnerable populations. The Equitable Poverty Prevention Plan identified a variety of data collection systems used by partners serving the community, missing data needed to make informed policy decisions, and the need to create a Racial Equity Index. This position would support all departments and possess strong data skills including the ability to create reports, perform analysis, assist with Key Performance Indicator identification and geographically representing data on maps. The development of equity metrics with the assistance of a consultant as proposed in the Human Rights Department FY22 budget could be the Data Analyst's first major project.

To support the Director of Office of Shared Prosperity and Neighborhood Support, Community Engagement Coordinator, and Data Analyst, a part-time secretary is being recommended. The three positions this individual supports will spend a significant amount of time in meetings with internal departments, community organizations, and individual residents. The Secretary would support office functions by scheduling meetings, preparing written materials, supporting the Citizens Advisory Council, and assuring that the other individuals in the Office can complete their duties.

The Fiscal Year 2022 budget recommendation includes the creation of a Community Diversion & Prevention Coordinator position within the City of Dubuque organization. This position would have the primary focus areas of 1) Working with the Dubuque Police Department (DPD), Dubuque County Sheriff's Department (DCSO), the City Attorney's Office, the Dubuque County Attorney, and other community partners, to develop strategies and programs to reduce the number of people entering the jail system; 2) Working with the DPD and other community partners to develop and implement a program to identify individuals and families in need of assistance and services to avoid contact with police or other emergency services and act as a clearing house to connect individuals and families to these necessary services; 3) Working with the DPD, DCSO, Iowa Department of Corrections, Dubuque County Attorney's Office and City of Dubuque Attorney's Office, as well as judges and magistrates, and others heavily involved in the criminal justice system and other community partners, to identify and develop a sustainable approach to adult diversion, community service, and restorative practices in order for individuals to avoid the negative impacts of jail sentences or fines. It is expected that the City would use its community partners in both the selection of the individual, as well as the creation of the individual programs, especially partners heavily involved in equity initiatives. This position impacts City operations by utilizing City resources to focus on developing a collaborative process to support those in our community who would benefit from resources to prevent incarceration, unnecessary hospitalization, and offers guidance to those who are in need of ongoing resources.

A full-Time Community Outreach Coordinator to work within the Equitable Fine and Fee Reform program is recommended. This position would be part of the AmeriCorps program. The Community Outreach Coordinator would work closely with the City Attorney's office, the Police Department, Utility Billing and Human Rights departments to work directly with community members who choose community service as a way to pay their fines and fees. This position would work with the participants by providing guidance and resources to successfully complete their community service, while also referring them to resources that can help them from having to go through the program in the future. This position would develop a successful model to help community members find success. This position would work closely with outside organizations to coordinate service activities and meet the needs of the community through service. The position would also coordinate city department volunteering opportunities such as adopt a spot, park and neighborhood cleanups, service projects to assist departments like clerical scanning. This position would be responsible for overseeing the Volunteer Generation Funds Grant under the guidance of the AmeriCorps Director.

The creation of a full-time Teen Coordinator at the Multicultural Family Center. The teen programs have been growing and which provides the best possible, high quality equitable programs and services. A crucial part to the increased success of these teen programs is the staff that coordinate them. The Multicultural Family Center Board has committed to assisting with funding \$15,000 each year for three years for this position.

This budget recommendation includes an additional \$10,000 in funding for the Dubuque Dream Center (total of \$50,000 in operating support) to impact children of low-income and working families. There is also an additional \$10,000 in funding for the Fountain of Youth (total of \$50,000 in operating support) to help support the Partners in Change/Community in Change programming. This funding will assist with providing services to the low income populations of Dubuque and the surrounding communities.

Budget Focused on Public Safety

The Dubuque Police Department recently completed its compilation report of crimes for calendar year 2020. "Confirmed Shots Fired" is one of the many metrics tracked by the police department annually. In 2020, there were 17 instances of confirmed shots fired in Dubuque, an increase of one over 2019's total of 16 and down significantly from 2015's total of 33. Of last year's 17 cases, an arrest of at least one individual was made in 9 of those cases thanks in large part to exceptional police work with the assistance of Dubuque's network of traffic/security cameras. The unresolved cases remain open with viable suspects identified in several. While a single murder or instance of confirmed shots fired is too many, Dubuque's totals are lower than many other communities.

When comparing Dubuque's "Part 1" crime totals for 2020 to 2015, Dubuque has had a 32% reduction in overall crime. A comparison of 2020 versus 2019 shows the total number of crimes rose by just three crimes, from 1,509 to 1,512. The police department's annual crime report is shared with the FBI and includes "Part 1 Crimes" in two categories: Crimes Against Persons and Crimes Against Property.

The number of Crimes Against Persons in Dubuque in 2020 rose 40.5% from 2019 to a total of 267, including one murder, 105 sexual assaults, 26 robberies, and 135 aggravated assaults. While it is impossible to prevent some crimes from occurring, it is important to know that the Dubuque Police Department excels in solving crimes. In 2020, the Dubuque Police resolved 92.3% of all Crimes Against Persons committed in the city. The national average for 2019 (the most current on record via FBI data) was 45.4%. The number of Crimes Against Property declined 5.6% from 2019 to a total of 1,245, including 219 burglaries, 148 burglaries to motor vehicle, 808 thefts, and 70 thefts of motor vehicles. The goal of the City's approach to public safety is to make Dubuque the safest community possible with the understanding that community safety is not just about injury prevention and crime prevention; it is about increasing well-being and building a vibrant, engaged, and equitable community. Working to ensure residents experience an increased sense of well-being, a sustainable quality of life, a reduction in the numbers and cost of injuries, the preservation of income and assets, and improved perceptions of safety is a top priority for Dubuque city government.

"Part I" Crimes for Calendar Years 2012-2020
Compiled by the Dubuque Police Department

Performance Measures	CY12	CY13	CY14*	CY15	CY16	CY17	CY18	CY19	CY20	Avg.	CY20%	CY20%	CY20%
											Over/Under	Over/Under	Over/Under
No. of Crimes Against Persons	186	208	220	265	243	203	190	190	267	219	40.5%	21.9%	0.00%
Murder	2	0	0	5	1	2	1	0	1	1	100.0%	-25.0%	-80.0%
Sexual Assault	43	38	61	80	98	90	75	91	105	76	15.4%	38.8%	0.0%
Robbery	21	32	20	27	26	16	29	14	26	23	85.7%	10.9%	-18.8%
Aggravated Assault	120	138	139	153	118	95	85	85	135	119	58.8%	13.8%	-11.8%
No. of Crimes Against Property	1,992	1,791	1,662	1,953	1,875	1,667	1,543	1,319	1,245	1,672	-5.6%	-25.5%	-37.5%
Burglary	583	431	416	548	420	331	299	205	219	384	6.8%	-42.9%	-62.4%
Burglary to Motor Vehicle	298	231	168	106	144	157	145	88	148	165	68.2%	-10.3%	-50.3%
Theft	1,080	1,103	1,035	1,245	1,235	1,116	1,036	945	808	1,067	-14.5%	-24.3%	-35.1%
Theft of Motor Vehicle	31	26	43	54	76	63	63	81	70	56	-13.6%	24.3%	-7.9%
Total	2,178	1,999	1,882	2,218	2,118	1,870	1,733	1,509	1,512	1,938	0.2%	-22.0%	-31.8%

* Switch to new public safety software August 2014

	Confirmed Shots Fired		Year over over year increase	Year over year % increase	Murders		Population
	2019	2020	19-20	19-20	2019	2020	
Des Moines	1287	1456	169	13%	14	22	216,853
Davenport	195	279	84	43%	2	10	102,085
Cedar Rapids	99	163	64	65%	7	12	133,174
Waterloo	92	106	14	15%	2	7	67,798
Sioux City	9	59	50	555%	3	5	82,396
Iowa City	13	57	44	338%	1	2	76,290
Dubuque	16	17	1	6%	0	1	57,941
Council Bluffs	9	13	4	31%	6	0	62,421
Ames	2	5	3	150%	1	0	67,154
Peoria, IL	615	728	113	18%	25	14	111,388
Rockford, IL	442	679	237	54%	NA	36	147,881
Average	252.6	323.8				9.9	

Traffic/Security Camera System

Traffic/Security Camera System in 2020, the City has installed 50 new cameras, along with 4.29 miles of conduit and many miles of fiber that will allow for future camera installation. In addition to the new cameras, another 26 cameras were replaced because of newer technology or camera failure. These newer cameras have a higher resolution and Wide Dynamic Range feature which allows them to see better in all light conditions. Today, there are 706 Traffic/Security cameras recorded through the Traffic Operations Center in City Hall. The remaining 571 cameras are recorded at various servers throughout the City. The recommended budget has funding for additional cameras in the amount of \$515,073 from FY 2022 through FY 2026. Additional funding is also allocated to the network of fiber optics that supports the camera system; Traffic Signal Fiber Optics, Fiber Infrastructure Management System, Citywide Fiber Cable Backbone Master Plan, and Fiber Optic Conduit Miscellaneous (1,040,000).

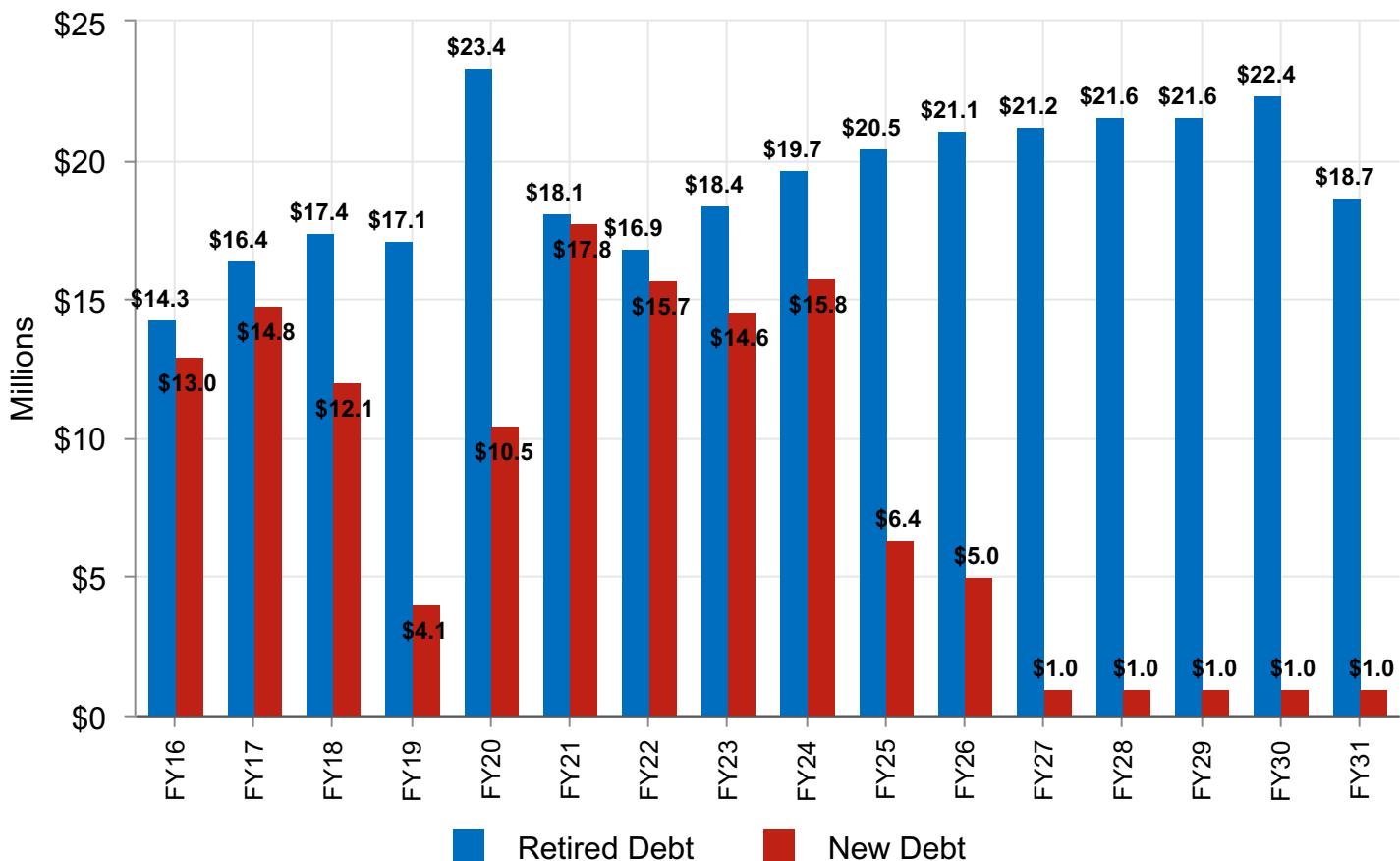
Fiscal Year 2022 Budget Recommendation

The goal of the Fiscal Year 2022 budget recommendation is to maintain the momentum of our community. The budget has been built around the vision, mission, goals, priorities and direction provided by the Mayor and City Council at the August 2020 goal setting session, with input from the community. A series of six public hearings will be held by the Mayor and City Council before adopting a final budget on March 24, 2021. The Fiscal Year 2022 budget year begins on July 1, 2021.

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

In Fiscal year 2022 City staff has been able to meet that goal of retiring more debt than is being issued in every year for the sixth consecutive year.

Retired Debt Versus New Debt (In Millions)



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

Property Taxes

The Fiscal Year 2022 recommended City property tax rate of 10.05 per thousand is a 0.93% decrease from Fiscal Year 2021, which follows a 1.81% decrease from Fiscal Year 2020, and a 2.43% decrease from Fiscal Year 2019.

The average homeowner would see a 1.62% (\$12.49) increase in their property tax payment for the City portion of their property tax bill. The average commercial property would see no increase, the average industrial property a 0.30% (\$14.20) decrease, and the average multi-residential property a 6.15% (\$116.55) decrease.

Fiscal Year 2022 follows Fiscal Year 2021 where the average homeowner saw a (0.14)% (\$1.09) decrease in their property tax payment for the city portion of their property tax bill. The average commercial property saw a 0.27% (\$8.59) increase, the average industrial property saw a 0.42% (\$19.59) decrease, and the average multi-residential property saw a 9.13% (\$158.73) increase.

The following chart shows the impact on the average homeowner with the commercial and industrial backfill phased out over five-years beginning in Fiscal Year 2024 and with the backfill remaining at 100%:

Reduced Backfill				100% Backfill		
Fiscal Year	City Tax	% Change	\$ Change	City Tax	% Change	\$ Change
2022	\$781.57	1.62 %	\$12.49	\$781.57	1.62 %	\$12.49
2023	\$844.72	8.08 %	\$63.15	\$844.72	8.08 %	\$63.15
2024	\$879.12	4.07 %	\$34.40	\$874.59	3.54 %	\$29.87
2025	\$924.49	5.16 %	\$45.37	\$915.56	4.68 %	\$40.97
2026	\$963.46	4.22 %	\$38.97	\$950.33	3.80 %	\$34.77

Fiscal Year 2022 City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Waterloo (FY21)	\$18.4403
10	Council Bluffs (FY22)	\$18.2600
9	Des Moines (FY22)	\$17.5600
8	Davenport (FY22)	\$16.7800
7	Cedar Rapids (FY22)	\$15.8760
6	Iowa City (FY22)	\$15.7731
5	Sioux City (FY22)	\$14.5172
4	West Des Moines (FY22)	\$11.7740
3	Ankeny (FY21)	\$10.6520
2	Dubuque (FY22)	\$10.0496
1	Ames (FY22)	\$9.8700
AVERAGE w/o Dubuque		\$14.95

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

Dubuque has the SECOND LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY21)) is 83.49% higher than Dubuque's rate, and the average is 48.77% higher than Dubuque.

Fiscal Year 2022 Property Taxes per Capita Comparison for Eleven Largest Iowa Cities

Rank	City	Taxes Per Capita
11	West Des Moines	\$1,167.50
10	Council Bluffs	\$1,079.31
9	Iowa City	\$990.46
8	Cedar Rapids	\$886.48
7	Des Moines	\$824.14
6	Davenport	\$812.14
5	Waterloo	\$717.66
4	Ankeny	\$710.15
3	Sioux City	\$547.17
2	Ames	\$545.30
1	Dubuque	\$461.00
AVERAGE w/o Dubuque		\$828.03

Dubuque has the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 153.25% higher than Dubuque's taxes per capita, and the average is 79.61% higher than Dubuque.

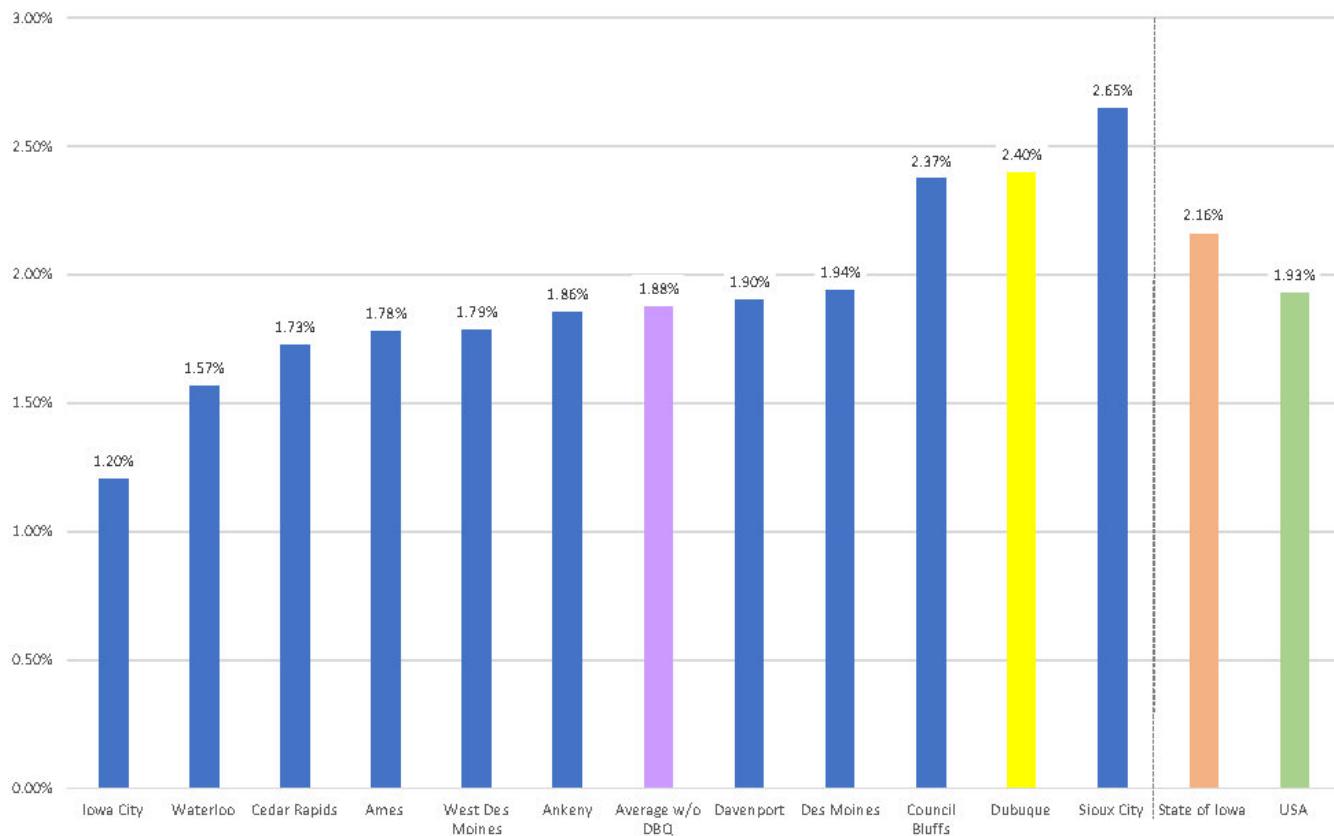
The projected Fiscal Year 2022 property tax asking of \$26,630,342 is a \$427,774 (1.63%) increase from Fiscal Year 2021. The total Fiscal Year 2022 budget recommendation (\$191,235,194) is 3.49% less than the current budget year (Fiscal Year 2021). The Fiscal Year 2022 operating budget recommendation is \$141,892,444 and the Fiscal Year 2022 Capital Improvement Program budget recommendation is \$49,342,750.

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

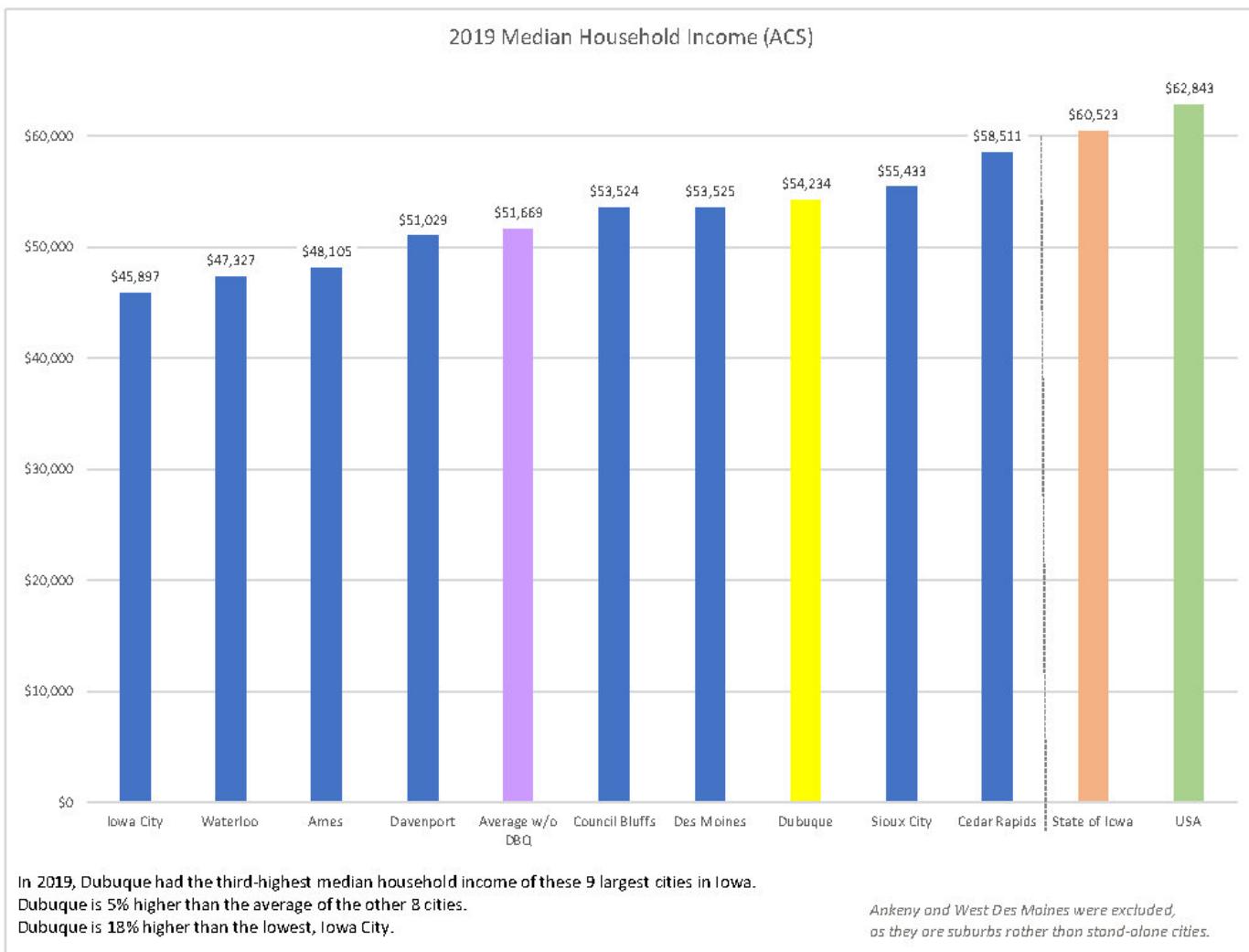
	Prior to Sales Tax FY 1988	FY 2022	\$ Difference	% Difference
Property Tax Rate	\$ 14.5819	\$ 10.0496	-\$4.53	-31.07%
Average Residential Payment	\$ 512.38	\$ 781.57	+\$269.19	+52.54%
Average Commercial Payment	\$ 2,490.61	\$3,169.30	+\$678.69	+27.25%
Average Industrial Property	\$ 6,975.00	\$4,679.97	-\$2,295.03	-32.90%
Average Multi-Residential Property (FY17)	\$ 2,472.99	\$1,780.10	-\$692.89	-28.02%

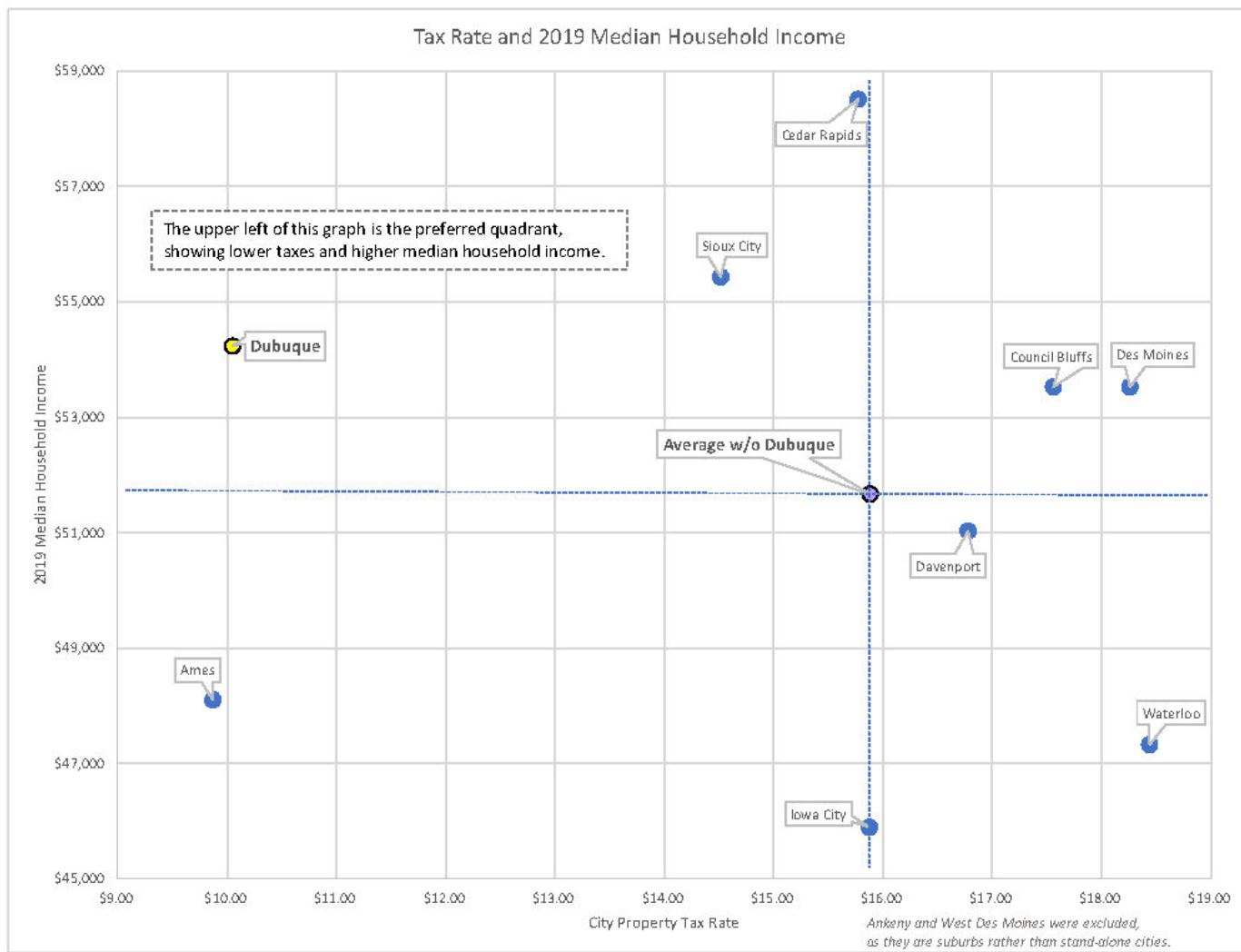
Prior to the pandemic, the residents of the City of Dubuque have seen a steady increase in their median household income over the last 10 years (2.4% annual average) exceeding the national growth rate (1.93% annual average), the growth rate of the State of Iowa (2.16%) and the average growth rate of the other large cities in the State of Iowa (1.88%).

10-Year Average Annual Growth Rate: Median Household Income 2010-2019 (ACS)



From 2010 to 2019, Dubuque had the 2nd-highest median household income annual growth rate of the 11 largest cities in Iowa.
 Dubuque is 28% higher than the average of the other 10 cities.
 Dubuque is 99% higher than the lowest, Iowa City.





Position Eliminations, New Positions and Unfrozen Positions

The Fiscal Year 2022 budget increases the full-time equivalents by 4.00 FTE, increases part-time equivalents by 1.41 FTE, and increases seasonal equivalents by 1.37 FTE, **resulting in a net increase of 6.78 full-time equivalents.**

However, a hiring freeze on most new positions recommended in Fiscal Year 2022 has been initiated. These positions will be funded in the Fiscal Year 2022, but frozen. This hiring freeze will be reevaluated in November 2021 when the City receives the annual Local Option Sales Tax reconciliation payment from the State of Iowa. This could also be impacted should the City receive a substantial payment in federal assistance being proposed in President Biden's new local government assistance package should it pass congress.

Budget Message

The following chart summarizes the personnel changes adopted in Fiscal Year 2022:

Department	Position	Type	FY 2022 Cost (Savings) Includes Benefits	FTE
AmeriCorps	Community Outreach Coordinator	Full-Time	\$ 66,091	1.00
AmeriCorps	AmeriCorps Coordinator	Seasonal	\$ 15,307	0.28
Building Services	Building Services Manager	Full-Time	\$ (107,402)	-1.00
Building Services	Maintenance Worker	Full-Time	\$ (79,891)	-1.00
Building Services	Custodian I	Full-Time	\$ (348,553)	-5.00
Building Services	Permit Clerk	Full-Time	\$ (76,958)	-1.00
Building Services	Inspector II	Full-Time	\$ (438,056)	-4.00
Building Services	Inspector II	Part-Time	\$ (70,724)	-0.75
City Manager's Office	Assistant City Manager	Full-Time	\$ (143,122)	-1.00
City Manager's Office	Director of Strategic Partnerships	Part-Time	\$ 133,922	0.75
City Manager's Office	Neighborhood Development Specialist	Full-Time	\$ (93,400)	-1.00
City Manager's Office	Director of Shared Prosperity and Neighborhood Support	Full-Time	\$ 93,400	1.00
City Manager's Office	Data Analyst	Full-Time	\$ 71,347	1.00
City Manager's Office	Administrative Assistant	Part-Time	\$ 28,564	0.66
Engineering	Facilities Manager	Full-Time	\$ 107,402	1.00
Engineering	Maintenance Worker	Full-Time	\$ 79,891	1.00
Engineering	Custodian I	Full-Time	\$ 348,553	5.00
Engineering	Assistant Utility Locator	Part-Time	\$ 34,336	0.73
Engineering	Architectural Intern	Seasonal	\$ 17,639	0.50
Finance	Finance Intern	Full-Time	\$ 8,480	0.26
Housing	Lead Resiliency Coordinator	Full-Time	\$ 89,194	1.00
Housing	Lead Grants Supervisor	Full-Time	\$ (89,194)	-1.00
Housing	Permit Clerk	Full-Time	\$ 76,958	1.00
Housing	Inspector II	Full-Time	\$ 438,056	4.00
Housing	Inspector II	Part-Time	\$ 70,724	0.75
Human Resources	Development Training Coordinator	Full-Time	\$ 87,143	1.00
Human Resources	Scanning Clerk - Temporary	Seasonal	\$ 20,477	0.50
Multicultural Family Center	Teen Coordinator	Full-Time	\$ 65,512	1.00
Parks	Laborer I - Storm	Seasonal	\$ 15,005	0.53
Police	Community Diversion and Prevention Coordinator	Full-Time	\$ 87,599	1.00
Public Information Office	Architectural Intern	Full-Time	\$ (17,639)	-0.50
Recreation	Recreation Leader	Seasonal	\$ 4,974	0.21
Recreation	After School Sports Coordinator	Seasonal	\$ (15,793)	-0.41
Transportation Services	Confidential Account Clerk	Full-Time	\$ 71,347	1.00
Transportation Services	Confidential Account Clerk	Part-Time	\$ (42,531)	-0.73
Transportation Services	Dispatcher	Full-Time	\$ (63,883)	-1.00
Water	Water Operations Supervisor	Full-Time	\$ 97,825	1.00
Water	Equipment Operator IV	Full-time	\$ (80,442)	-1.00
	FY 2022 Total		\$ 462,158	6.78

Looking at the FY 2022 recommended budget, the current budget year (Fiscal Year 2021) and previous budget years (Fiscal Year 2020 and 2019), 56.76 FTE positions have been eliminated:

Department	Positions Eliminated	Type	FY 2018 Savings (Includes Benefits)	FY 2019 Savings (Includes Benefits)	FY 2020 Savings (Includes Benefits)	FY 2021 Savings (Includes Benefits)	FY 2022 Savings (Includes Benefits)	FTE
Budget	Budget Director	FT			\$ 154,947			-1.00
Building	Building Inspector II	PT	\$ 66,112					-0.75
Building	Building Inspector II	FT		\$ 86,938				-1.00
City Clerk	Clerical Assistant	Seas				\$ 13,657		-0.50
City Clerk	Intern	Seas				\$ 8,331		-0.31
CMO	Assistant City Manager	FT					\$ 143,122	-1.00
CMO	Management Intern (ICMA)	PT			\$ 31,605			-0.60
ED	Arts Coordinator	PT	\$ 28,836					-0.50
ED	Project Coordinator	FT			\$ 81,322			-1.00
Engineering	Limited Term Engineering Tech	FT	\$ 75,126	\$ 4,900				-1.00
Engineering	Engineering Tech	FT				\$ 93,866		-1.00
Engineering	Environmental Engineer	FT	\$ 125,359					-1.00
Engineering	I&I Inspectors	FT	\$ 146,953					-2.00
Engineering	Engineering Assistant	Seas	\$ 25,808			\$ 8,692		-0.80
Engineering	Engineering Aide NA	Seas	\$ 58,584					
Engineering	Confidential Account Clerk	PT	\$ 5,274		\$ 56,353			-1.25
Engineering	I&I Inspector	PT			\$ 1,196			-0.02
Finance	Finance Director	FT			\$ 125,074			-1.00
Finance	Assistant Finance Dir.	FT			\$ 110,888			-1.00
Finance	Payroll Specialist	PT			\$ 46,659			-0.70
Finance	Budget Manager	FT				\$ 107,438		-1.00
Finance	Confidential Account Clerk	PT				\$ 43,072		-0.75
Health Services	Animal Control Officer	PT			\$ 50,695	\$ 51,119		-1.44
Housing	Assisted Housing Supervisor	FT	\$ 87,011					-1.00
Housing	Lead Paint Supervisor	FT		\$ 59,464				-0.62
Housing	Lead Paint Inspector	FT		\$ 99,050				-1.24
Housing	Lead Paint Assistant	FT		\$ 45,191				-0.62
Housing	Resiliency Coordinator	FT			\$ 81,312			-0.75
Housing	Grant Administrator	FT				\$ 91,851		-1.00
Housing	Inspector I	FT				\$ 84,275		-1.00
Housing	Inspector I	Seas				\$ 21,182		-0.30
Legal	Assistant City Attorney	FT	\$ 153,256					-1.00
Parking	Parking Meter Service Worker	FT	\$ 72,526					-1.00
Parking	Laborer	FT	\$ 75,243	\$ 75,140				-2.00
Parking	Laborer	PT	\$ 38,078					-0.50

Department	Positions Eliminated	Type	FY 2018 Savings (Includes Benefits)	FY 2019 Savings (Includes Benefits)	FY 2020 Savings (Includes Benefits)	FY 2021 Savings (Includes Benefits)	FY 2022 Savings (Includes Benefits)	FTE
Parking	Ramp Cashier	PT	\$ 1,881					-0.05
Parking	Parking Supervisor	FT		\$ 95,113				-1.00
Parking	Confidential Account Clerk	FT		\$ 59,170				-1.00
Parking	Parking System Technician	FT		\$ 78,903				-1.00
Parking	Customer Service Representative	PT		\$ 23,602				-0.55
Parks	Park Ranger	FT	\$ 77,774					-1.00
Parks	Custodian	PT	\$ 4,790					-0.10
Parks	Laborer	Seas		\$ 14,019				-0.52
Police	Corporal	FT		\$ 112,511				-1.00
Public Information	Communications Specialist	PT			\$ 26,130	\$ 21,904		-0.75
Public Works	Laborer	Seas		\$ 36,105				-1.31
Public Works	Clerical Assistant	PT				\$ 21,461		-0.68
Recreation	Custodian	PT	\$ 4,790					-0.10
Recreation	After School Sports Leader	Seas					\$ 15,793	-0.41
Recreation	Snack Bar Manager	Seas			\$ 2,017			-0.07
Recreation	Concession Worker	Seas			\$ 409			-0.02
Recreation	Dock Worker	Seas			\$ 2,185			-0.09
Recreation	Cashier	Seas			\$ 3,398			-0.14
Transit	Confidential Acct Clerk	FT	\$ 62,509					-1.00
Transit	Confidential Acct Clerk	PT					\$ 42,531	-0.73
Transit	Dispatcher	FT					\$ 63,883	-1.00
Transit	Dispatcher	PT	\$ 29,571	\$ 48,966				-1.46
Transit	Service Worker	PT	\$ 41,468					-0.70
Transit	Bus Operator	PT		\$ 6,639	\$ 143,419			-3.17
Transit	Assistant Operations Supervisor	PT		\$ 54,368				-0.75
Transit	Customer Service Representative	PT		\$ 23,603				-0.55
Transit	Marketing Intern	Seas		\$ 15,537				-0.50
W&RRC	Assistant Manager	FT		\$ 86,873				-1.00
W&RRC	Plant Operator Grade II	FT		\$ 79,663				-1.00
W&RRC	Plant Operator Grade IV	FT		\$ 85,473				-1.00
W&RRC	Lab Intern	Seas	\$ 4,974					-0.16
Water	Plant Manager	FT		\$ 125,708				-1.00
Water	Plant Operator	FT		\$ 74,959				-1.00
Water	Water Meter Service Worker	PT				\$ 60,331		-0.80
Water	Secretary	PT			\$ 22,923			-0.50
Total Positions Eliminated			\$1,185,923	\$1,391,895	\$ 940,532	\$ 627,179	\$ 265,329	-56.76

Over a five-year period (Fiscal Year 2018, Fiscal Year 2019, Fiscal Year 2020, Fiscal Year 2021, and Fiscal Year 2022) the City will have eliminated 56.76 full-time equivalent positions and added 71.73 full-time equivalent positions resulting in +14.97 net change in number of employees over that five-year period.

Since 1981, the City has minimized the number of positions added. The recommended Fiscal Year 2022 staffing changes means the City increased its full-time workforce by 0.9% since 1981. This was achieved in spite of all the new services that have been added in that time period including staff-intense activities like recycling and combined county-wide public safety dispatching. Also, the number of sworn Police Officer positions has increased by 37 over that time period.

Debt

The City will issue \$54,053,140 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.

Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Airport Rehab Taxiway A			\$ 577,000	\$ 283,000		\$ 860,000
Downtown Parking Ramp GDTIF	\$ 4,050,000	\$ 9,078,000	\$ 6,000,000			\$19,128,000
Finance General Ledger Software						\$ —
Fire HVAC Headquarters		\$ 169,184	\$ 84,894			\$ 254,078
Fire Ladder & Pumper	\$ 1,582,154		\$ 425,460	\$ 433,000		\$ 2,440,614
Fire Station Expansion				\$ 700,620	\$3,194,028	\$ 3,894,648
Five Flags GDTIF			\$ 5,750,000			\$ 5,750,000
Riverfront Docks/Property Acquisition GDTIF	\$ 1,300,000					\$ 1,300,000
Smart Parking GDTIF		\$ 222,000			\$ 450,000	\$ 672,000
Solid Waste Collection Vehicles	\$ 175,000	\$ 235,000	\$ 55,000	\$ 265,000	\$ 106,000	\$ 836,000
Sanitary Sewer Projects	\$ 5,170,303	\$ 4,224,310	2871401	4700000	1296786	\$18,262,800
Water Projects		\$ 655,000				\$ 655,000
Total New Debt	\$12,277,457	\$14,583,494	\$15,763,755	\$6,381,620	\$5,046,814	\$54,053,140

In addition, the City will access \$3,424,668 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Stormwater Upper Bee Branch Rail Road	\$ 2,394,668					\$ 2,394,668
Water CIWA Purchase & Improvements	\$ 1,030,000					\$ 1,030,000
Total Draw Downs	\$ 3,424,668	\$ —	\$ —	\$ —	\$ —	\$ 3,424,668

The City will retire \$96,569,252 of existing debt over the next five-years (FY22-FY26).

Budget Message

The following chart shows the net reduction of debt from Fiscal Year 2022 - Fiscal Year 2026:

Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
New Debt	\$ 12,277,457	\$ 14,583,494	\$ 15,763,755	\$ 6,381,620	\$ 5,046,814	\$ 54,053,140
Previously Issued SRF Draw Downs	\$ 3,424,668	\$ —	\$ —	\$ —	\$ —	\$ 3,424,668
Retired Debt	-\$16,890,599	-\$18,413,294	-\$19,666,659	-\$20,461,290	-\$21,137,410	-\$96,569,252
Net Debt Reduction	-\$1,188,474	-\$3,829,800	-\$3,902,904	-\$14,079,670	-\$16,090,596	-\$39,091,444

There was a 1.63% increase in assessed value effective January 1, 2020, which is the assessment the Fiscal Year 2022 statutory debt limit is based on. The statutory debt limit effective June 30, 2022 is \$241,616,084. **The City will be at 44.67% of statutory debt limit by June 30, 2022.** In FY 16 the City was at 86.13% of statutory debt limit, so **44.67% in Fiscal Year 2022 is a 41.46% 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 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
69.69%	84.31%	83.87%	89.89%	86.13%	69.45%	63.41%	56.32%	50.22%	45.72%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2022–2026 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 2022 is as follows:

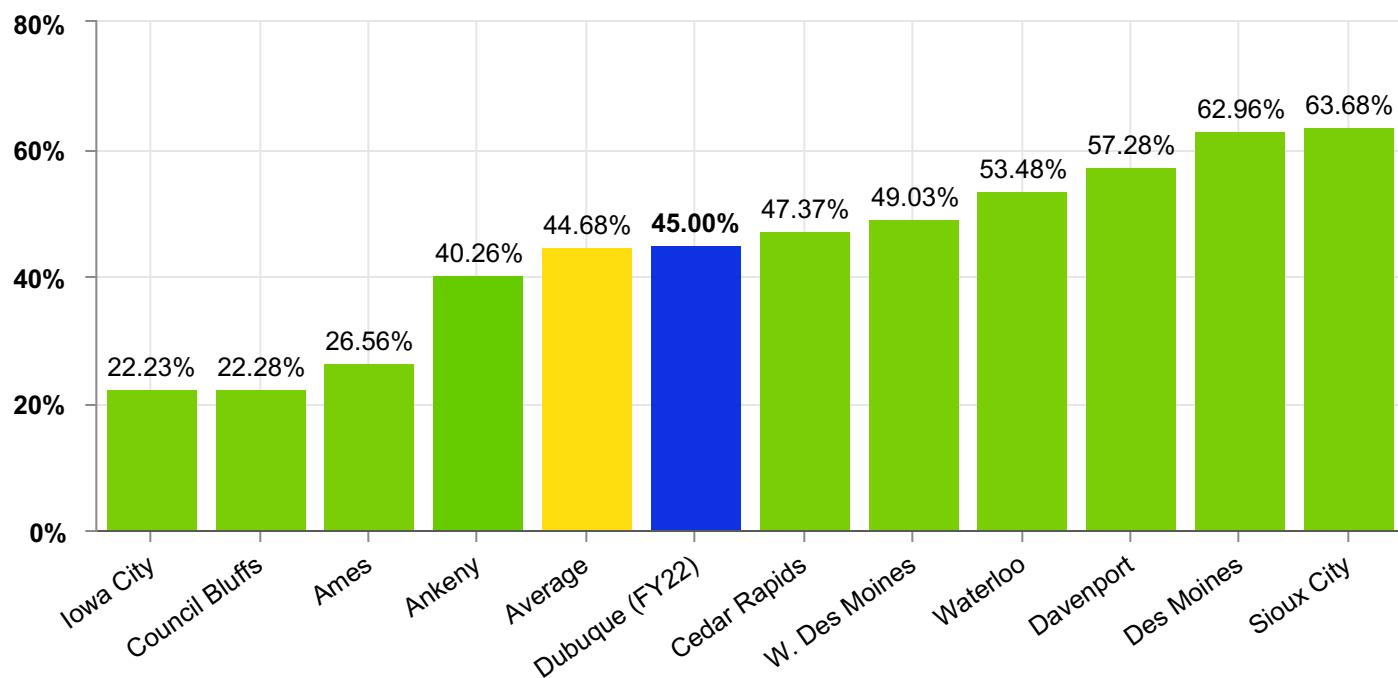
FY 22	FY 23	FY 24	FY 25	FY 26
44.67%	44.15%	44.57%	40.42%	37.08%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2022 compared to the other cities in Iowa for Fiscal Year 2020 with a population over 50,000:

Fiscal Year 2020 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	Sioux City	\$ 234,052,896	\$ 149,054,999	63.68 %
10	Des Moines	\$ 633,944,619	\$ 399,100,000	62.96 %
9	Davenport	\$ 362,087,372	\$ 207,415,000	57.28 %
8	Waterloo	\$ 198,578,109	\$ 106,207,641	53.48 %
7	Cedar Rapids	\$ 583,572,883	\$ 286,435,000	49.08 %
6	W. Des Moines	\$ 414,397,845	\$ 203,180,000	49.03 %
5	Dubuque (FY22)	\$ 241,616,084	\$ 108,727,970	45.00 %
4	Ankeny	\$ 303,268,096	\$ 122,095,000	40.26 %
3	Ames	\$ 242,136,755	\$ 64,305,000	26.56 %
2	Council Bluffs	\$ 256,079,718	\$ 57,043,627	22.28 %
1	Iowa City	\$ 306,678,510	\$ 68,160,000	22.23 %
	Average w/o Dubuque			44.68 %

Percent of Legal Debt Limit Utilized



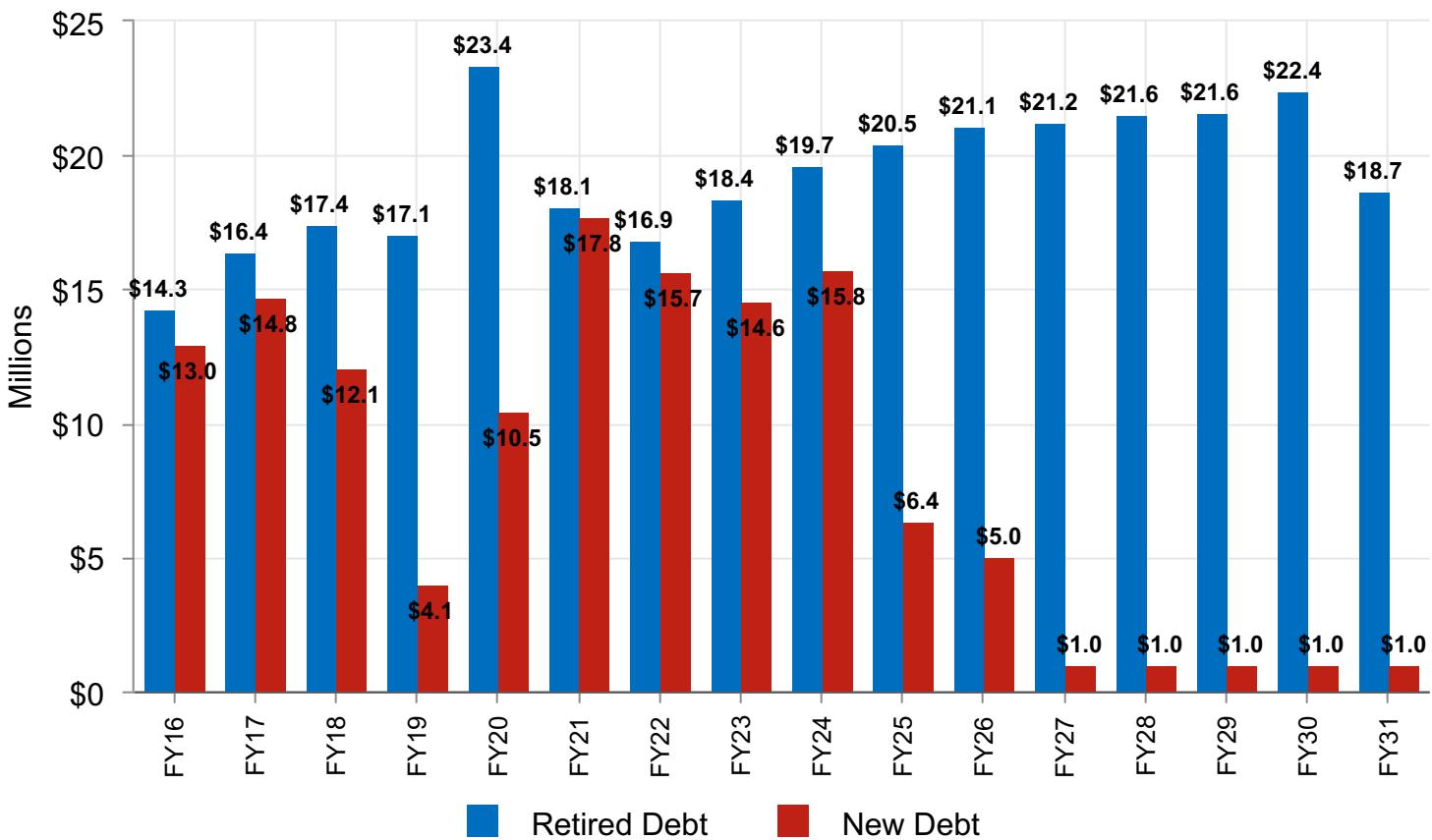
Dubuque ranks as the fifth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is slightly above the average of the other Cities.

The total City indebtedness as of June 30, 2022, is projected to be \$254,712,037 (44.67% of statutory debt limit). The total City indebtedness as of June 30, 2015, was \$295,561,181 (86.13% of statutory debt limit). **The City is projected to have \$40,849,144 less in debt as of June 30, 2022.**

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

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

Retired Debt Versus New Debt (In Millions)

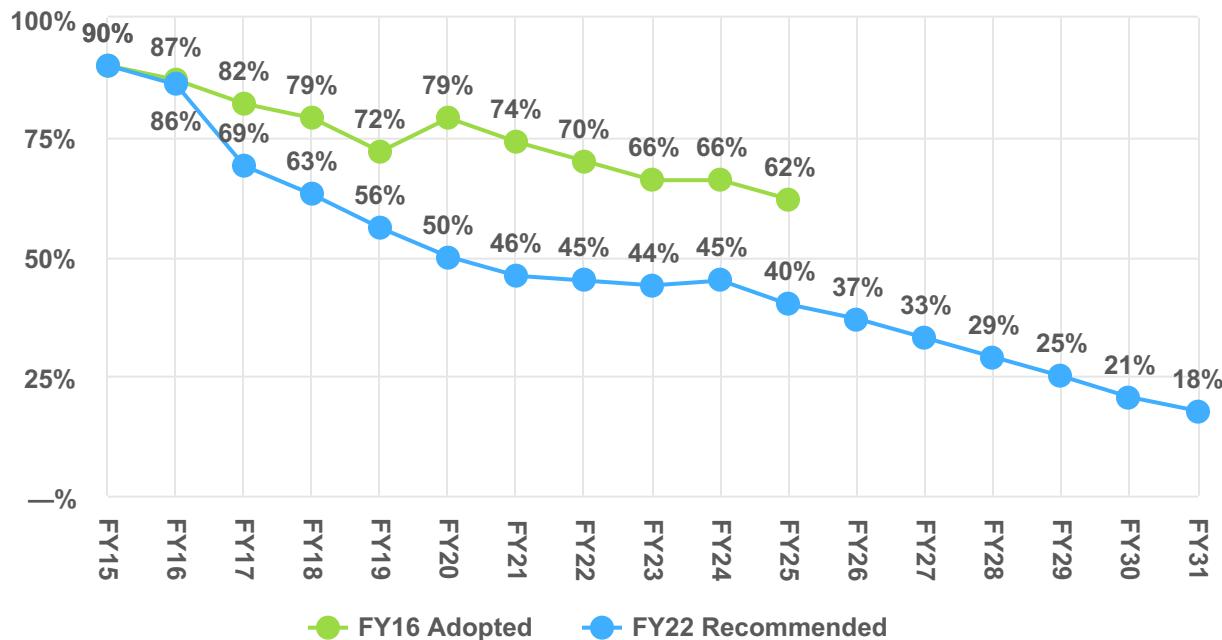


*In Fiscal Year 2020, the City had \$5,908,200 forgiven of the Bee Branch Upper Bee Branch Loan on June 30, 2020 which increased principal payments reflected.

Statutory Debt and Total Debt

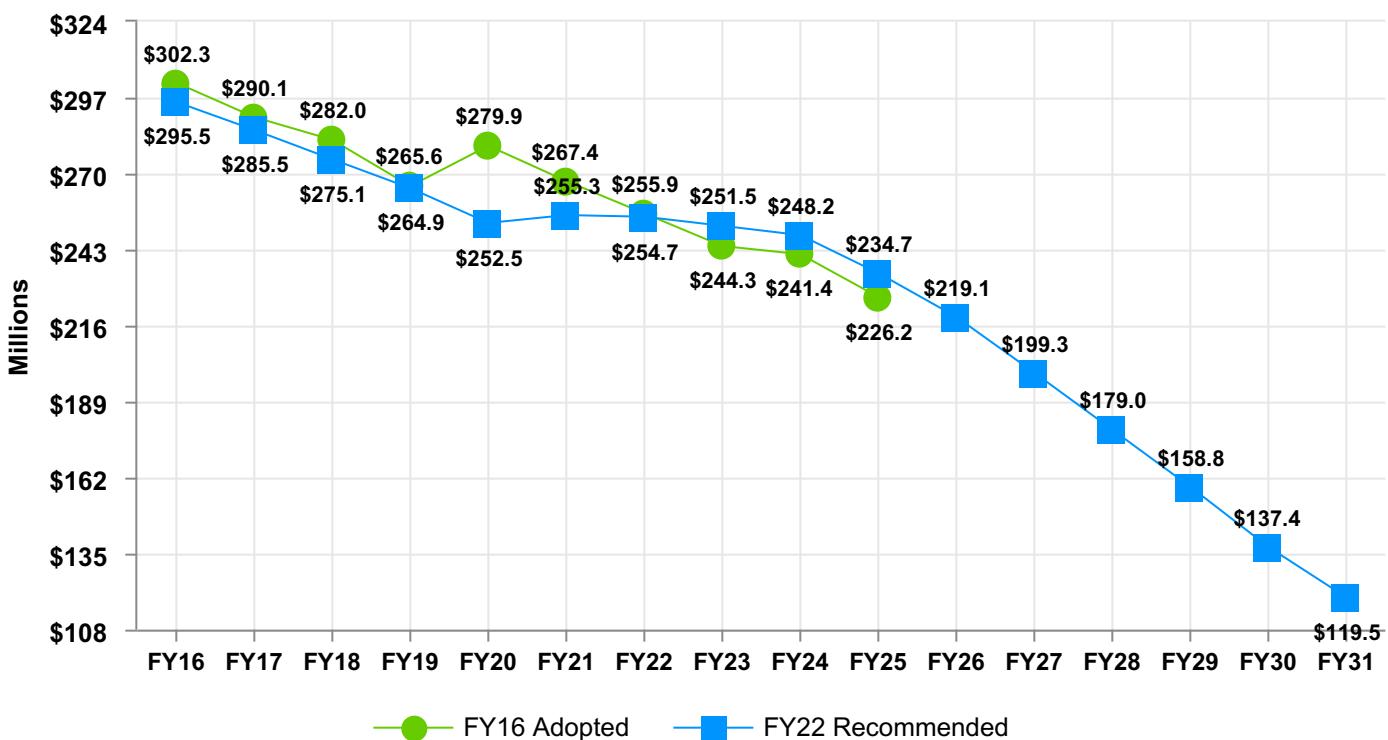
In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The recommended FY 2022 budget will achieve that target throughout the 5-year CIP and also substantially beat overall debt reduction targets over the next five and ten-year periods. **You can see that the Mayor and City Council have significantly impacted the City's use of the statutory debt limit established by the State of Iowa. In Fiscal Year 2015, the City of Dubuque used 90% of the statutory debt limit. In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2022, the use of the statutory debt limit would be 45%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2026, the City of Dubuque would be at 37% of the statutory debt limit. Projections out 10 years to Fiscal Year 2031 show the City of Dubuque at 18% 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)



By the end of the Adopted 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$219.12 million (37% of the statutory debt limit) and the projection is to be at \$119.48 million (18% of statutory debt limit) within 10 years.

Total Debt (In Millions)

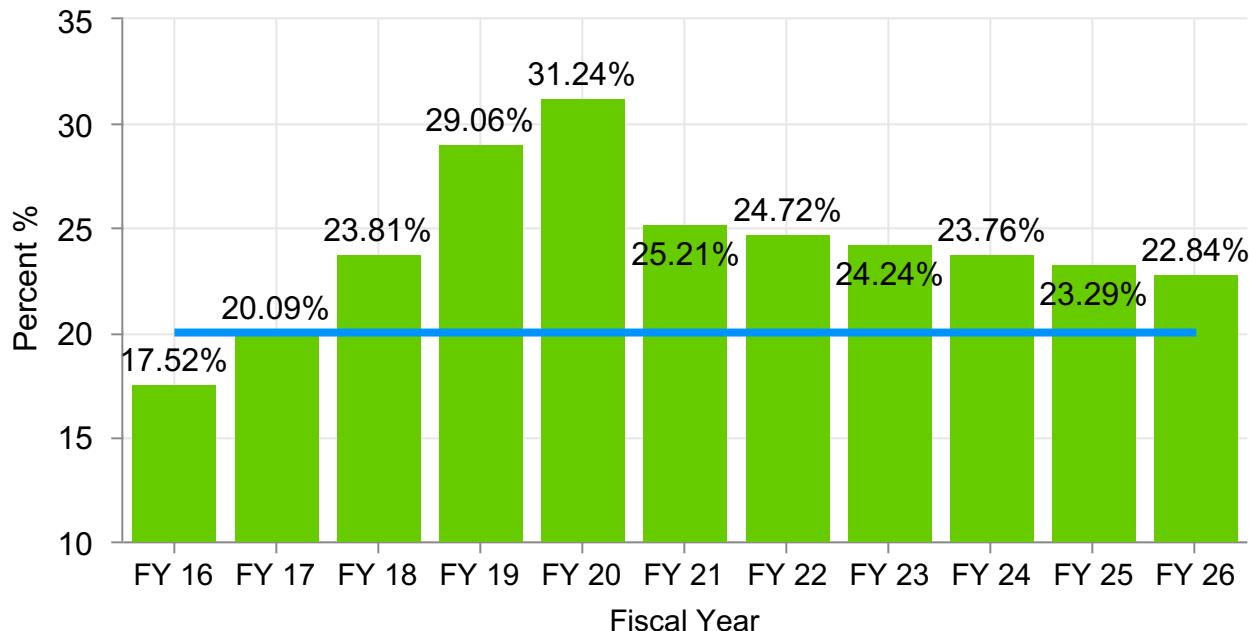


General Fund Reserves

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 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	29.06%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2020	31.24%	Increase due to freezing vacant positions and most capital projects due to the pandemic.
FY 2021	25.21%	Decrease due to planned capital expenditures

Fund Reserve as a Percent of General Fund Revenue



The City of Dubuque has historically adopted a general fund reserve policy as part of the Fiscal and Budget Policy Guidelines which is adopted each year as part of the budget process. During Fiscal Year 2013, the City adopted a formal Fund Reserve Policy which states the City

may continue to add to the General Fund minimum balance of 10% when additional funds are available until 20% of Net General Fund Operating Cost is reached.

After all planned expenditures in FY 2021, the City of Dubuque will have a general fund reserve of 24.83% of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy on a cash basis or 25.21% 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 \$17,166,567 on June 30, 2021 as compared to the general fund reserve balance on an accrual basis of \$17,903,632 as computed by Moody's Investors Service. The general fund reserve balance on an accrual basis exceeds 22% in FY 2021, 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.

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 has sustained a greater than 20% reserve.**

	FY2021	FY2022	FY2023	FY2024	FY2025
City's Spendable General Fund Cash Reserve Fund Balance	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632
% of Projected Revenue	25.21%	24.72%	24.24%	23.76%	23.29%

State Revolving Fund Sponsorship Projects and Green Project Loans

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

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

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

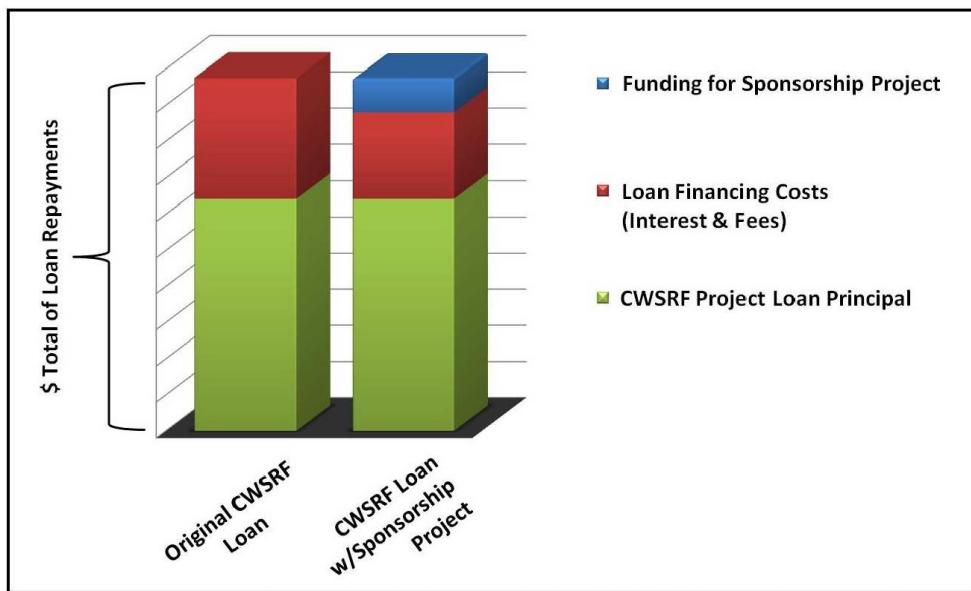


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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

The Fiscal Years 2010, 2011, and 2012 State Revolving Fund capitalization grants included requirements for certain percentages of the funds to be allocated for green projects. Each green infrastructure project receives a portion of loan forgiveness not to exceed 30%. In June 2015, the City of Dubuque Upper Bee Branch Creek Restoration Project (Upper Bee Branch Project) qualified for a Green Project Loan from the CWSRF Program in the amount of \$29,541,000. The loan includes a "principal forgiveness" provision. The amount of the loan to be forgiven is 20% of the total loan disbursements made under the loan agreement. **The amount of the loan that was forgiven in June 2020 was \$5,908,200. The actual true interest cost for total funds received was not the 2.00% borrowing rate (1.75% interest and 0.25% administrative fee), but just 0.07% after reflecting the receipt of interest free funds (forgiven portion).**

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

In May 2018, the City was awarded \$1.0 million in funding for pervious green alley improvements with the Bee Branch Creek and Catfish Creek Watersheds 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 Railroad Culverts Project. The funding for the \$1.0 million in improvements will come from the interest payments on the City's Upper Bee Branch Railroad Culvert SRF loan. The Upper Bee Branch Creek Railroad Culvert SRF loan principal was increased to \$17,387,000 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 \$1.05 million less than the original loan.**

In February 2019, the City was awarded \$276,300 in funding for Eagle Point Park Environmental Restoration through the State of Iowa Water Resource Restoration Sponsored Project program as part of the City State Revolving Fund loan for the Kerper Boulevard Sanitary Sewer Project. The funding for the \$276,300 in improvements will come from the interest payments on the City's Kerper Boulevard Sanitary Sewer SRF loan. The Iowa Finance Authority now requires that sponsorship projects are included in the initial loan amount so that the repayment schedule does not have to be adjusted. **On a gross basis, the borrowing costs for the new loan were \$278,000 less than if there was not a sponsorship project included.**

City Utilities

The water rate increase recommendation is 3.00%, the sanitary sewer rate increase recommendation is 3.00%, and the solid waste collection increase recommendation is 2.60%. The City Council previously approved a 6.76% stormwater rate increase for Fiscal Year 2021, instead the rate increase was delayed to Fiscal Year 2022.

There were no Fiscal Year 2021 rate increases for water, sanitary sewer, solid waste collection, or stormwater rates. This was in response to the COVID-19 pandemic.

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

RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

Rank	City	Water Rate (6,000 Gallons/ residence avg.)
7	West Des Moines (FY22)	\$40.23
6	Des Moines (FY22)	\$36.86
5	Cedar Rapids (FY22)	\$35.03
4	Iowa City (FY22)	\$35.01
3	Ames (FY22)	\$33.82
2	Dubuque (FY22)	\$31.67
1	Council Bluffs (FY22)	\$29.67
	Average w/o Dubuque	\$35.10

Dubuque's water is some of the best in the world! The highest rate (West Des Moines (FY22)) is 27.04% higher than Dubuque's rate, and the average is 10.85% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Sanitary Sewer Rate (Based on 6,000 Gallons/month)
11	Ankeny (FY21)	\$61.66
10	Davenport (FY22)	\$52.48
9	Des Moines (FY22)	\$52.04
8	Dubuque (FY22)	\$43.51
7	(FY22)	\$41.87
6	Sioux City (FY22)	\$40.02
5	Iowa City (FY22)	\$36.08
4	Ames (FY22)	\$35.26
3	Waterloo (FY22)	\$31.64
2	Cedar Rapids (FY21)	\$30.95
1	Council Bluffs (FY22)	\$28.80
	Average w/o Dubuque	\$41.08

The highest rate (Ankeny (FY21)) is 41.73% higher than Dubuque's rate, and the average is 5.58% lower than Dubuque.

Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Solid Waste Monthly Rate
11	Ames (FY22)	\$26.25
10	Cedar Rapids (FY22)	\$22.53
9	Council Bluffs (FY22)	\$20.00
8	Iowa City (FY22)	\$20.00
7	Sioux City (FY22)	\$17.50
6	Ankeny (FY22)	\$16.25
5	Dubuque (FY22)	\$15.38
4	Waterloo (FY22)	\$15.00
3	Des Moines (FY22)	\$14.13
2	Davenport (FY22)	\$13.81
1	(FY22)	\$12.25
	Average w/o Dubuque	\$17.77

The highest rate (Ames (FY22)) is 70.68% higher than Dubuque's rate, and the average is 15.55% higher than Dubuque.

Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines (FY22)	\$15.49
9	Dubuque (FY22)	\$8.85
8	Cedar Rapids (FY22)	\$7.28
7	(FY22)	\$6.65
6	Ankeny (FY22)	\$6.50
5	Iowa City (FY22)	\$5.00
4	Ames (FY22)	\$4.95
3	Waterloo (FY22)	\$4.50
2	Davenport (FY22)	\$2.97
1	Sioux City (FY22)	\$2.80
	Average w/o Dubuque	\$6.24

The highest rate (Des Moines (FY22)) is 75.03% higher than Dubuque's rate, and the average is 29.52% lower than Dubuque.

Improvement Packages

There were 132 improvement level decision packages requested in Fiscal Year 2022, of which 64 are being recommended for funding. This budget recommendation funds \$390,611 for annually recurring and \$165,737 for non-recurring improvement packages in the General Fund. Fiscal Year 2021 General Fund savings of \$117,012 is being used to fund a portion of the non-recurring improvement packages recommended. The remaining improvement packages recommended for funding from non-property tax support total \$341,721.

A portion of the recommended recurring improvement packages include new positions:

- Part-time Assistant Utility Locator in the Engineering Department to assist with the locating of buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service. The part-time Utility Locator would improve the efficiency of the current full-time Utility Locator position within the Engineering Department.
- Temporary, specified term (6 months) Scanning Clerk in Human Resources to help with the digitization of paper personnel file documents. Digitization is needed to 1) provide searchable and functional access to authorized staff, and 2) in preparation for a transition to the digital human resources information system within the enterprise resource planning system.
- Full time Development and Training Coordinator in Human Resource. Centralizing the coordination of development and training activities provides the City with a more efficient, coordinated, and consistent development process.
- Seasonal Recreation Leader in Recreation to assist with the summer programs merger with the City of Asbury.
- Seasonal employee in Parks for the upper Bee Branch Creek Greenway. The Park Division took over full maintenance responsibility of the greenway corridor in 2020. After a full season of maintenance, it has been determined additional staff is needed to maintain the corridor during the park season.
- Elimination of a full-time Water Plant Operator (and the addition of a full-time Water Operations Supervisor. The plant presents daily opportunities and challenges that

require in depth problem solving and data analysis beyond oversight management from the department manager.

It is important to note that all new positions, and some previously frozen positions, will not be filled until the City receives the November 2021 local option sales tax reconciliation payment from the State of Iowa, or receives substantial assistance from the Federal government that can be used for this purpose.

Delay of Previously Planned Improvement Packages

The Fiscal Year 2020 budget approved an improvement level decision package to provide funding for the expansion of the Dubuque Police Department School Resource Officer (SRO) Program. To spread the expenses over time, three SRO's were to have been added over three consecutive years: Fiscal Year 2020, Fiscal Year 2021, and Fiscal Year 2022 budget. However, the expansion was frozen in FY21 due to the pandemic causing the final position to be added in FY23 instead of FY22 as originally planned.

The request for the addition of one firefighter position as outlined in the Fire Station Expansion/Relocation capital improvement project will be delayed to Fiscal Year 2023. This position would be the third year of a five-year effort to increase the number of positions in anticipation of staffing additional fire and/or ambulance units. The additional fire fighters will now be added over a six-year period. The position would increase the number of days where staffing is above minimum and also reduce the use of overtime during the build-up period before a fire station is built.

State-Funded Backfill on Commercial and Industrial Property Tax

Commercial and Industrial property taxpayers previously were taxed at 100% of assessed value; however, due to property tax reform legislation in Fiscal Year 2013, a 95% rollback factor was applied in Fiscal Year 2015 and a 90% rollback factor will be applied in Fiscal Year 2016 and each year beyond. The State of Iowa committed to backfill the loss in property tax revenue from the rollback and the backfill 100% in Fiscal Year 2015 through Fiscal Year 2017 and then the backfill was capped at the Fiscal Year 2017 level in Fiscal Year 2018 and beyond. **The FY 2021 State backfill for property tax loss is estimated to be \$1,324,516.**

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 2024, 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
2023	\$ 264,903
2024	\$ 264,903
2025	\$ 264,903
2026	\$ 264,903
Total	\$ 1,059,612

In the Tax Increment Financing (TIF) Economic Development and Slum and Blight Urban Renewal Districts in each of the five fiscal years in this budget recommendation, there is some built-in protection against the possibility that, at some point in time, the State of Iowa might stop funding the property tax reform backfill payments. In these TIF areas, the City is not allocating backfill in Fiscal Year 2022 and beyond. Each year the State funds the backfill will give the City greater resources to accomplish the intended goals of the TIF district that can be carried into the next budget year. There are numerous unfunded needs.

Local Option Sales Tax

The Iowa Department of Revenue released the Fiscal Year 2021 Local Option Sales Tax estimated payments on August 18, 2020. In addition, the City received the annual reconciliation payment for Fiscal Year 2020 on November 17, 2020 in the amount of \$1,610,103. This is the largest reconciliation payment that the City of Dubuque has ever received. The Iowa Department of Revenue has indicated that the reconciliation payment for Dubuque was large because the total LOST receipts for FY20 for Dubuque County exceeded their estimates. This was the case in quite a few Iowa counties in FY20. The law change that was effective July 1, 2019 which required remote sellers that exceed a certain sales revenue to charge Iowa sales tax, including local option sales tax, the same as retailers with a physical presence in Iowa. This law change most likely played a role in the increased LOST receipts in FY20. The reconciliation payment is only evidence of receipts exceeding the Iowa Department of Revenue's estimates. The year-to-year increase in total Local Option Sales Tax receipts would be more illustrative of the actual impact of the online sales tax law changes.

The Iowa Department of Revenue does not have data on actual online sales because those sales are reported by retailers in the same manner as in-person sales. The Iowa Department of Revenue has done some work in try to estimate the impact of collections from online sales, and it is apparent their estimates of the impact from Senate File 2417 in 2018 have been surpassed by actual receipts, but they do not have firm data to support that.

By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2022. Sales tax receipts are projected to increase 22.60% over FY 2021 budget \$2,112,016 and 1.85% over FY 2021 actual of \$5,625,145 based on FY 2021 revised revenue estimate which includes a reconciliation payment from the State of Iowa of \$1,610,103 received in November 2020, increase 1.85% percent to calculate the FY 2022 budget, and then increase at an annual rate of 1.85% percent per year beginning in FY 2023. The estimates received from the State of Iowa show a 0.68% increase in the first payment estimated for FY 2022 as compared to the first payment budgeted for FY 2021. The following chart shows the past four years of actual sales tax funds and projected FY 2022 for the General Fund:

Sales Tax Funds	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
PY Q4	\$ 748,108	\$ 366,087	\$ 355,027	\$ 380,549	\$ 419,551
Quarter 1	\$ 1,080,294	\$ 1,066,816	\$ 1,124,105	\$ 1,252,896	\$ 1,390,714
Quarter 2	\$ 1,109,978	\$ 1,098,596	\$ 1,149,881	\$ 1,274,904	\$ 1,415,144
Quarter 3	\$ 939,923	\$ 1,031,606	\$ 971,871	\$ 1,072,643	\$ 1,190,634
Quarter 4	\$ 732,174	\$ 700,312	\$ 761,097	\$ 839,102	\$ 931,403
Reconciliation	\$ 77,018	\$ 217,699	\$ 219,332	\$ 805,052	\$ 381,500
Total	\$ 4,687,495	\$ 4,481,116	\$ 4,581,313	\$ 5,625,146	\$ 5,728,946
% Change	+5.17%	-4.61%	+2.24%	+22.78%	+1.85%

Gaming Revenue

Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$43,621 from \$5,185,737 in FY 2021 to \$5,229,358 in FY 2022 based on Fiscal Year 2019 actual plus Sports Betting.

In Calendar Year 2020, gross gaming revenues were down 24.3% for the DRA and the Diamond Jo was down -26.9%. Due to COVID, both casinos in the market were closed from March 17, 2020 to May 31, 2020. The DRA showed decreases 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 partnered with Betfair Interactive US LLC (FanDuel Sportsbook) and they started Sports Betting Retail in September 2019 and Mobile Wagering in September 2020. DRA had \$562,601 in Sports Book revenue and \$16,141,637 in Sports Betting handle during 2020. With an amended lease, the City began receiving 0.5% of the handle from Sports Betting in FY 2021.

Multi-Residential Property Tax Classification

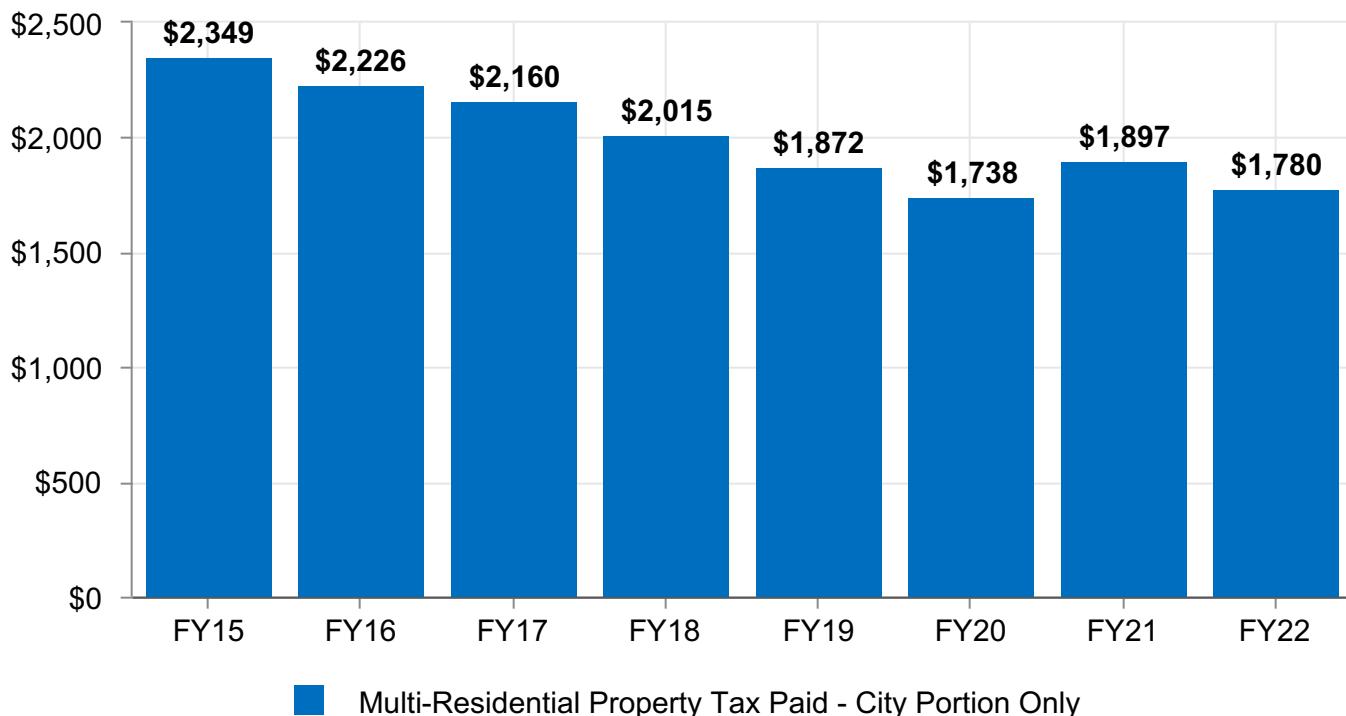
Beginning in Fiscal Year 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback.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

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	\$331,239
FY 2018	82.50%	\$472,127
FY 2019	78.75%	\$576,503
FY 2020	75.00%	\$691,640
FY 2021	71.25%	\$952,888
FY 2022	67.50%	\$1,379,990
FY 2023	63.75%	\$1,301,679
FY 2024	56.41%	\$1,461,911
Total		\$7,167,977

*56.41% = Current residential rollback

This annual loss in tax revenue of \$1,379,990 in FY 2022 and \$1,461,911 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 \$7,167,977 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

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

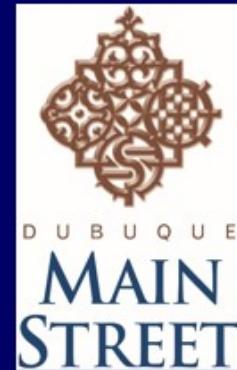


Health Insurance

The City portion of health insurance expense is projected to increase from \$1,025 per month per contract to \$1,086 per month per contract (based on 588 contracts) in FY 2022 (general fund cost of \$300,134). 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. Based on FY 2021 actual experience, Fiscal Year 2022 is projected to have a 6% increase in health insurance costs. Fiscal Year 2022 projections include additional prescription drug plan savings of \$219,256. Estimates for FY 2023 were increased 6%; FY 2024 were increased 7%; FY 2025 were increased 8%; and FY 2026 were increased 8%.

Downtown Revitalization**Downtown Revitalization**

Improvement	1985 through December 2020	% since 2000
New Construction	\$261 million	92%
Building Rehabilitation	\$412 million	91%
Real Estate Sales	\$193 million	76%
Public Improvements	\$152 million	95%
Net New Jobs	+3,701	65%
Total Improvements:	\$825 million	92%

Government Transparency

Finance staff conducted community outreach with Balancing Act using print and digital marketing and presentations.

- **October:** Point Neighborhood Association.
- **November:** The City Manager hosted an evening virtual public budget input meeting. The Budget Office conducted a virtual community outreach session using GoToMeeting.
- **December:** City staff conducted two virtual community outreach sessions using GoToMeeting and Facebook Live streaming.

A total of 71 community members attended the virtual budget presentations. There have been 148 page views of the Balancing Act budget simulator tool and 4 budgets have been submitted by the public as of February 23, 2021. The input provided will be analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2022 budget recommendation as deemed appropriate.

Open Budget

URL: www.dollarsandcents.cityofdubuque.org

During Fiscal Year 2016, the City launched a web based open data platform. The City of Dubuque's Open Budget application provides an opportunity for the public to explore and visually interact with Dubuque's operating and capital budgets. This application is in support of the five-year organizational goal of a financially responsible city government and high-

performance organization and allows users with and without budget data experience, to better understand expenditures in these categories.

Open Expenses

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

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

Balancing Act

URL: <http://bit.ly/fy22budgetsim>

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: <http://bit.ly/taxpayerreceipt>

During Fiscal Year 2019, the City launched an online application which allows users to generate an estimate of how their tax dollars are spent. The tool uses data inputted by the user such as income, age, taxable value of home, and percentage of goods purchased within City limits. The resulting customized receipt demonstrates an estimate of how much in City taxes the user contributes to Police, Fire, Library, Parks, and other city services. This tool is in support of the City Council goal of a financially responsible and high-performance organization and addresses a Council-identified outcome of providing opportunities for residents to engage in City governance and enhance transparency of City decision-making.

Conclusion

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

There will be six City Council special meetings prior to the adoption of the FY 2022 budget before the state mandated deadline of March 31, 2021. I want to thank Director of Finance and Budget Jennifer Larson, Assistant City Manager Cori Burbach, Budget/Financial Analyst Kayla Morrison, Budget/Financial Analyst Jenna Hirtz, Public Information Officer Randy Gehl, Confidential Account Clerk Ella Lahey, Office Manager Juanita Hilkin, Secretary Stephanie Valentine, and Communications Specialist Kristin Hill, for all their hard work and dedication in preparation of this budget recommendation.



Michael C. Van Milligen
City Manager

MCVM:jml



2020
**Economic Indicators
Report**

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

TABLE OF CONTENTS

Greater Dubuque 2022 Goals Breakdown	4
Economic Indicators for Job Creation	5 - 8
Economic Indicators for Median Household Income	8 - 11
Economic Indicators for Population	11 - 14
Economic Indicators for Investment	15
Dubuque's True North	16
Sources Information	17

GREATER DUBUQUE **2022**

GOALS BREAKDOWN

TO BE ACHIEVED BY JUNE 30, 2022:

Job Creation
64,000

Median Household Income
\$60,000

Population
100,000

Investment
\$800,000,000

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

Education/ Occupational Data

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

Median Household Income

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

Population

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

Investment

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

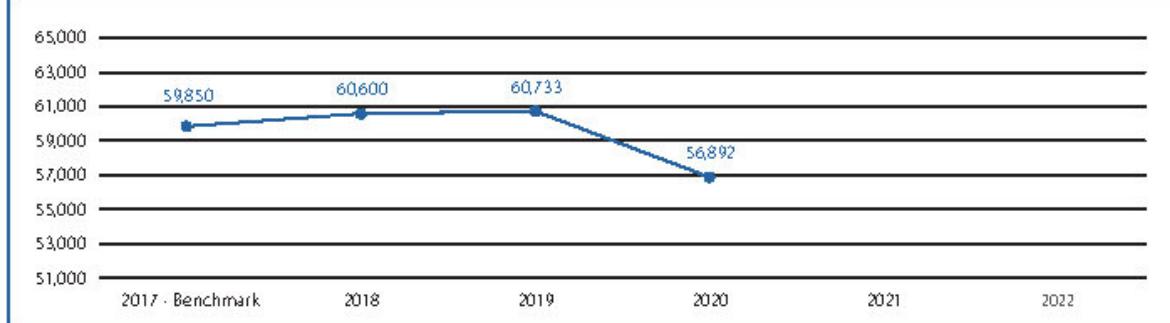
*Available reports can be found at www.greaterdubuque.org/data

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

JOB CREATION

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

JOB CREATION GOAL PROGRESS



NUMBER OF BUSINESSES

2018: 2,782 2017: 2,797 2016: 2,759 2015: 2,762 2014: 2,779

Number of Employees	1-4	5-9	10-19	20-49	50-99	100-249	250-499	500-999	1000+	Total
Businesses within the Dubuque MSA (2014)	1,350	560	391	283	98	63	24	5	4	2,779
Businesses within the Dubuque MSA (2015)	1,350	517	412	286	99	62	24	11	1	2,762
Businesses within the Dubuque MSA (2016)	1,324	511	422	302	95	69	27	6	3	2,759
Businesses within the Dubuque MSA (2017)	1,358	544	397	298	97	67	29	4	3	2,797
Businesses within the Dubuque MSA (2018)	1,351	535	397	291	102	70	27	5	4	2,782

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

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

Dubuque MSA/Dubuque County

Source: U.S. Census Bureau, 2018 County Business Patterns Survey

TOP 10 INDUSTRIES BY VOLUME OF JOBS 2015 & 2020

INDUSTRY	2015 JOBS	2019 JOBS	#CHANGE	%CHANGE
Manufacturing	9,464	9,912	449	5%
Health Care and Social Assistance	8,747	9,036	290	3%
Retail Trade	7,118	6,571	(546)	(8%)
Government	5,095	5,061	(34)	(1%)
Finance and Insurance	4,127	4,706	579	14%
Accommodation and Food Services	4,652	4,015	(637)	(14%)
Other Services (except Public Administration)	4,248	3,259	(989)	(23%)
Construction	3,110	3,222	112	4%
Wholesale Trade	3,126	3,147	21	1%
Educational Services	3,247	2,984	(263)	(8%)

Dubuque MSA/Dubuque County

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

FASTEST GROWING INDUSTRIES BY % JOB INCREASE 2015 & 2020

INDUSTRY	2015 JOBS	2020 JOBS	# CHANGE	% CHANGE
Transportation and Warehousing	2,392	2,867	475	20%
Information	921	1,073	152	16%
Finance and Insurance	4,127	4,706	579	14%
Manufacturing	9,464	9,912	449	5%
Construction	3,110	3,222	112	4%
Health Care and Social Assistance	8,747	9,036	290	3%
Management of Companies and Enterprises	795	811	17	2%
Arts, Entertainment, and Recreation	1,495	1,519	24	2%
Wholesale Trade	3,126	3,147	21	1%
Government	5,095	5,061	(34)	(1%)

Dubuque MSA/Dubuque County

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

TOP 10 JOBS BY VOLUME 2015 & 2020

OCCUPATION	2015	2020
Retail Salespersons	2,091	2,045
Customer Service Representatives	1,112	1,708
Fast Food and Counter Workers	1,714	1,514
Stockers and Order Fillers	730	1,421
Registered Nurses	1,429	1,404
Office Clerks, General	1,396	1,266
Cashiers	1,666	1,096
Heavy and Tractor-Trailer Truck Drivers	1,197	1,094
Home Health and Personal Care Aides	839	1,002
Nursing Assistants	853	966

Dubuque MSA/Dubuque County

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

FASTEST GROWING OCCUPATIONS BY % INCREASE 2015 & 2020

OCCUPATION	# CHANGE	% CHANGE
Substitute Teachers, Short-Term	223	13.9%
Medical Secretaries and Administrative Assistants	139	9.6%
Stockers and Order Fillers	691	9.5%
Mechanical Engineers	276	8.9%
Customer Service Representatives	596	5.4%
Light Truck Drivers	138	3.3%
Elementary School Teachers, Except Special Education	148	3.1%
Home Health and Personal Care Aides	164	2.0%
Laborers and Freight, Stock, and Material Movers, Hand	134	1.9%
Nursing Assistants	113	1.3%

Dubuque MSA/Dubuque County

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

HIGHER EDUCATION GRADUATES

2011	2016	2017	2018	2019
4,881	5,663	5,444	5,406	5,299

Source: EMSI (IPEDS)

HIGHER EDUCATION ENROLLMENT

	Undergraduate & Graduate	Continuing Education, Adult Education, Certificate/Licensure	Massage & Cosmetology	Total
2014-2015	30,456	33,462	301	64,309
2016-2017	29,424	26,208	362	55,994
2017-2018*	28,624	29,005	316	57,945
2018-2019*	28,577	26,968	243	55,788

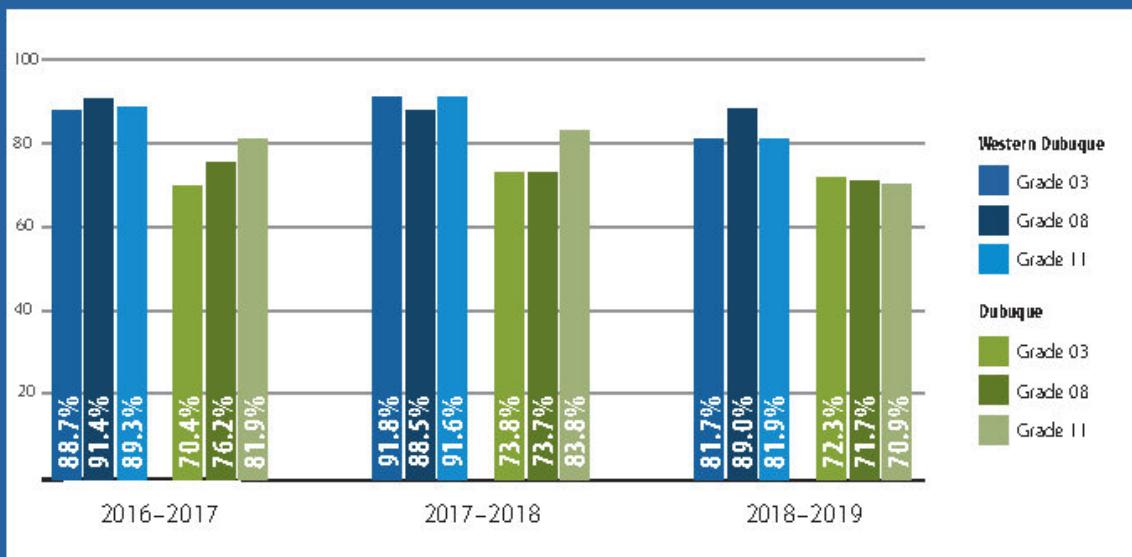
*Previous data included ALL major completions, including second majors. 2017-2018 and subsequent reporting will only include first majors to eliminate duplication.

Source: EMSI (IPEDS)

K-12 DUBUQUE AND WEST DUBUQUE CERTIFIED ENROLLMENT

	Dubuque	Western Dubuque	Holy Family/Dubuque Lutheran	Private Schools in West Dubuque
2016-2017	10,555	3,149	1,614	1,362
2017-2018	10,506	3,099	1,592	1,369
2018-2019	10,430	3,094	1,563	1,281
2019-2020	10,489	3,130	1,545	1,242

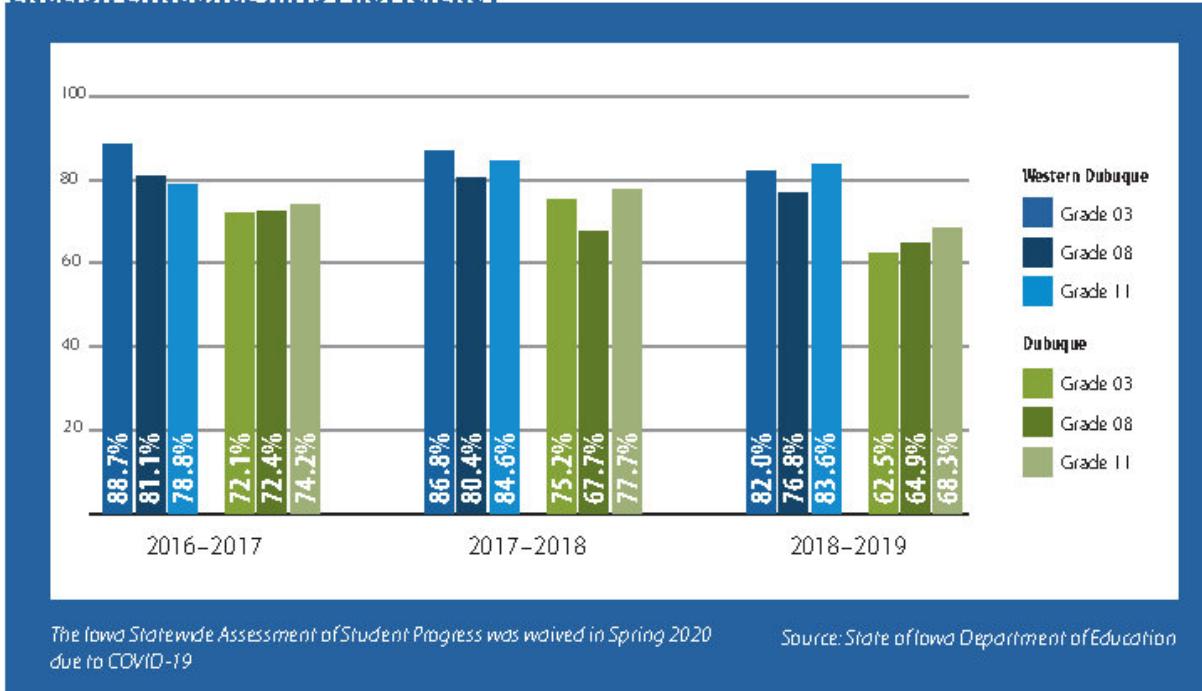
Source: State of Iowa Department of Education

MATH PROFICIENCY

The Iowa Statewide Assessment of Student Progress was waived in Spring 2020 due to COVID-19

Source: State of Iowa Department of Education

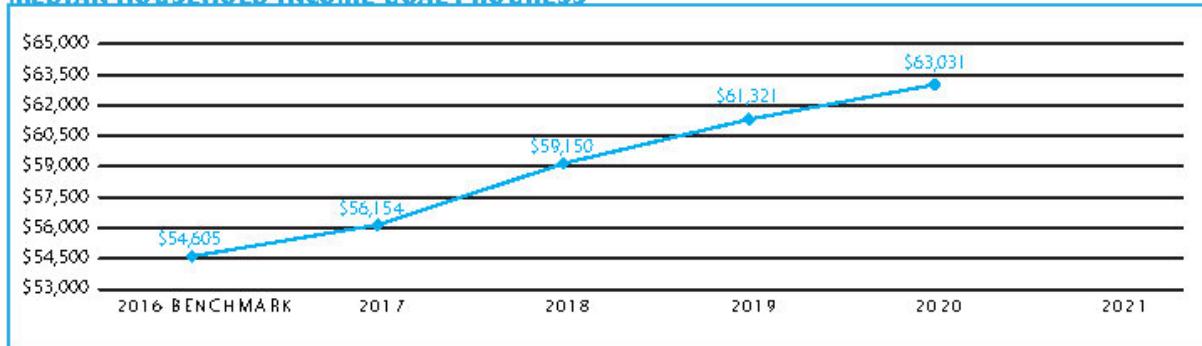
ENGLISH LANGUAGE ARTS PROFICIENCY



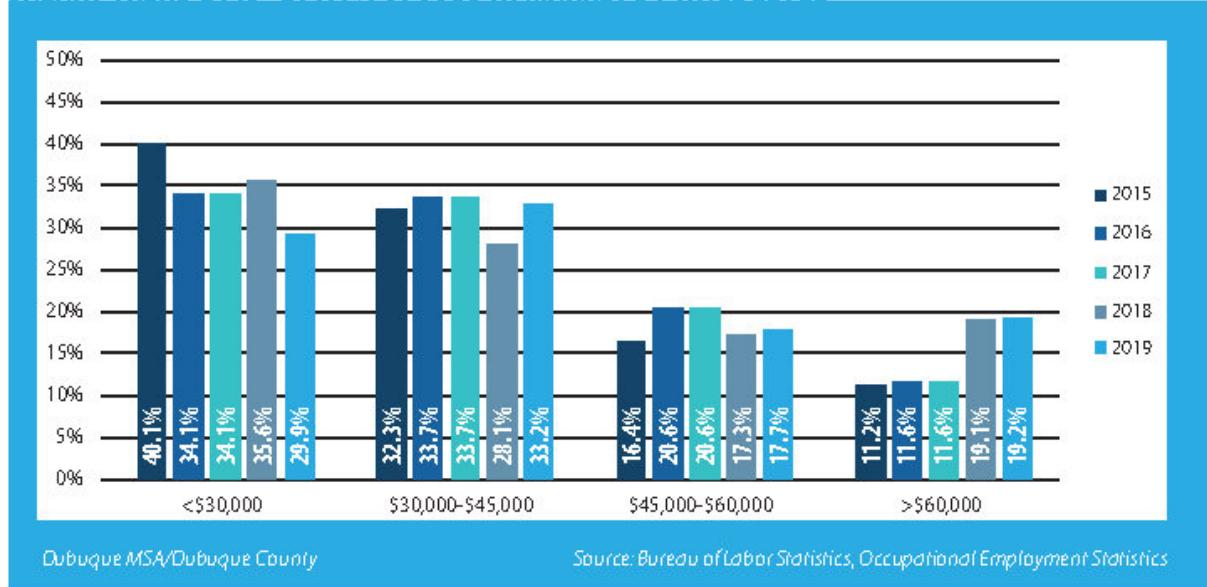
MEDIAN HOUSEHOLD INCOME

GOAL: \$60,000

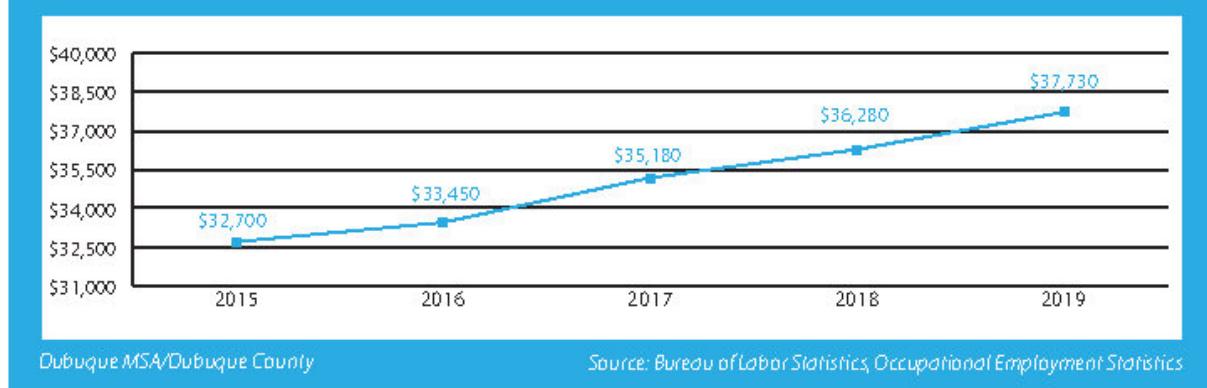
MEDIAN HOUSEHOLD INCOME GOAL PROGRESS



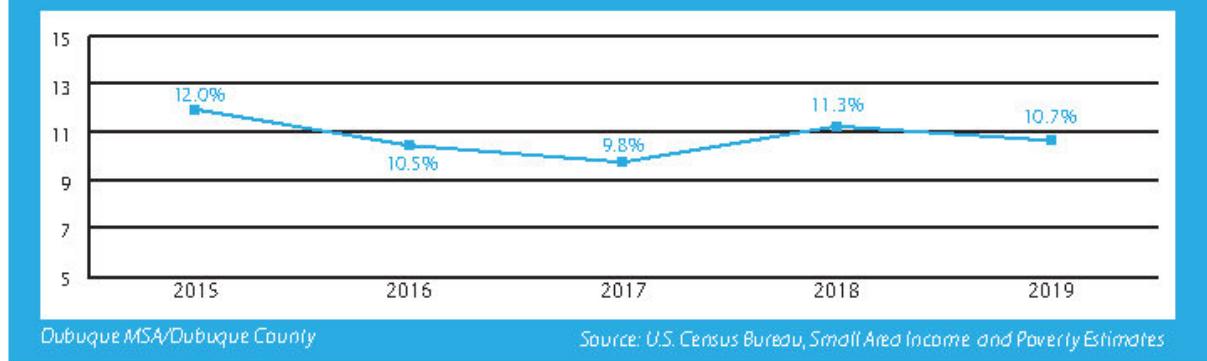
SALARY TREND 2015–2019: % OF JOBS IN MARKET BY WAGE LEVEL



MEDIAN ANNUAL SALARY 2015–2019



POVERTY RATE 2015–2019



POVERTY BY OTHER INDICATORS

	TOTAL NUMBER IN SUBSET		% BELOW POVERTY LEVEL		MARGIN OF ERROR	
AGE	2018	2019	2018	2019	2018	2019
Below 18	21,788	21,741	14.8%	13.9%	+/- 2.1%	+/- 2.2%
18 to 34 years	19,924	19,851	16.9%	17.3%	+/- 2.0%	+/- 2.0%
35 to 64 years	35,571	35,550	7.9%	7.7%	+/- 0.9%	+/- 0.8%
65 years and older	15,655	16,163	9.5%	9.1%	+/- 1.7%	+/- 1.5%
RACE & HISPANIC ORIGIN*						
White/Caucasian alone	86,694	86,632	9.8%	9.2%	+/- 0.9%	+/- 0.7%
Black/African American alone	2,966	3,068	54.0%	54.2%	+/- 12.4%	+/- 11.8%
Asian alone	1,130	1,012	12.5%	15.9%	+/- 8.5%	+/- 10.3%
Two or more races	1,216	1,346	21.5%	19.4%	+/- 8.7%	+/- 9.0%
Hispanic or Latino origin (of any race)	2,113	2,145	27.7%	23.4%	+/- 11.7%	+/- 9.3%
OTHER						
Less than high school graduate	4,596	4,432	21.5%	18.7%	+/- 5.1%	+/- 4.0%
Employed, civilian labor force 16 years+	51,429	51,565	7.4%	7.4%	+/- 0.7%	+/- 0.8%
Female Householder Families with Children	2,337	2,504	43.3%	38.9%	+/- 6.7%	+/- 7.2%

*Smaller populations have a higher margin of error

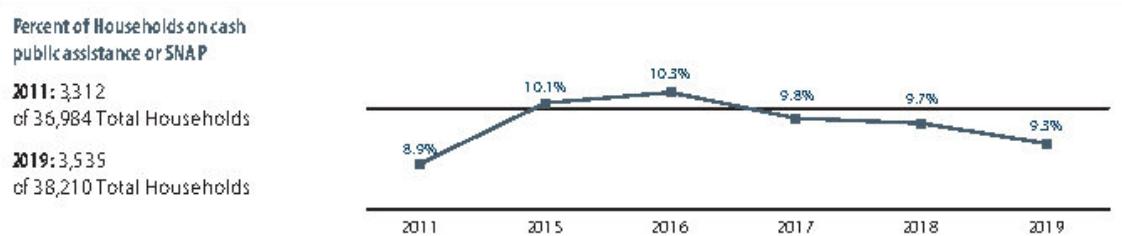
Source: American Community Survey 2015-2019 5-year estimates

FREE AND REDUCED LUNCH PROGRAM PERCENTAGE

District	Year	Total Enrollment	Free Lunch	Reduced Lunch	% eligible for Free/Reduced Lunch
Dubuque	2015-16	10,419	3,244	604	36.93%
Dubuque	2016-17	10,360	3,152	532	35.56%
Dubuque	2017-18	10,293	3,219	584	36.95%
Dubuque	2018-19	10,175	3,743	715	43.8%
Dubuque	2019-20	10,211	3,555	555	40.3%
Western Dubuque	2015-16	3,178	713	276	31.1%
Western Dubuque	2016-17	3,297	742	295	31.45%
Western Dubuque	2017-18	3,276	697	323	31.14%
Western Dubuque	2018-19	3,285	732	313	31.8%
Western Dubuque	2019-20	3,341	736	207	28.2%

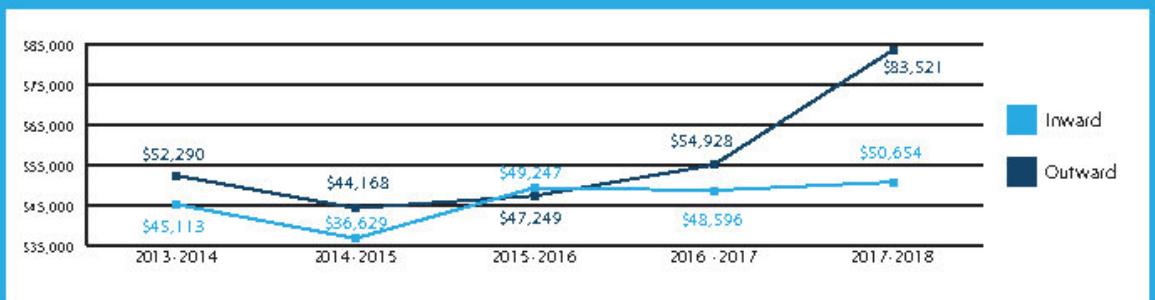
Source: State of Iowa Department of Education

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PARTICIPANTS



Dubuque MSA/Dubuque County

Source: American Community Survey 2015-2019 5-year Estimates

AVERAGE HOUSEHOLD INCOME OF RESIDENTS MOVING IN OR OUT

The 2018-2019 Migration data release has been delayed due to COVID-19.

Source: Internal Revenue Service
Dubuque MSA/Dubuque County

PERCENT OF INCOME TOWARDS HOUSING

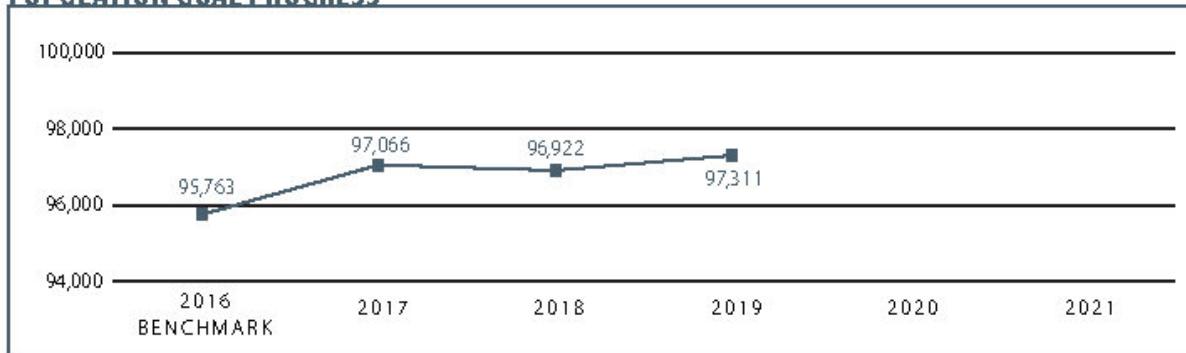
% with Mortgage and Owner Costs At or Exceeding 35% of Income	14.4%
% with Gross Rent At or Exceeding 35% of Income	36.1%

Dubuque MSA/Dubuque County

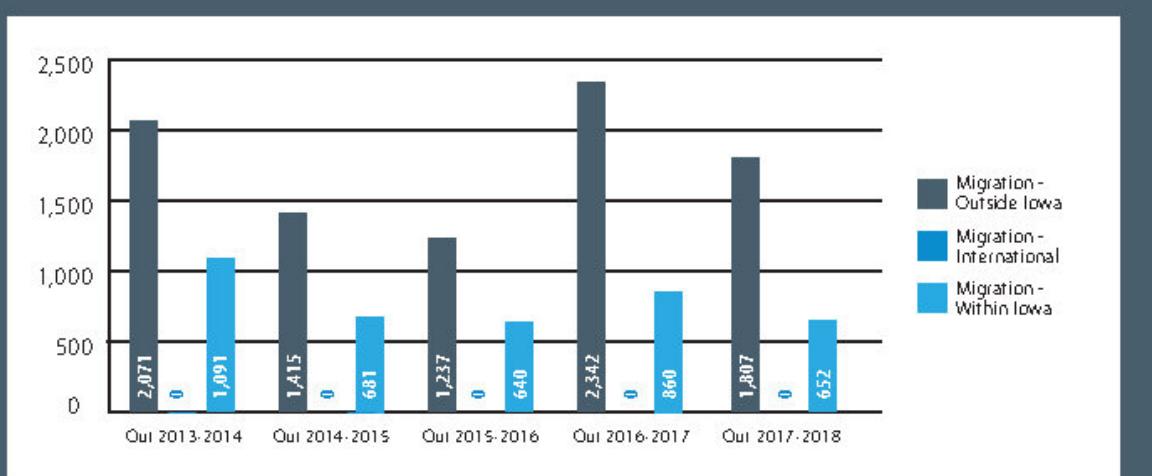
Source: American Community Survey 2015-2019 5-year Estimates

POPULATION

GOAL: 100,000

POPULATION GOAL PROGRESS

DUBUQUE COUNTY OUTFLOW (ESTIMATED FROM TAX RETURNS)



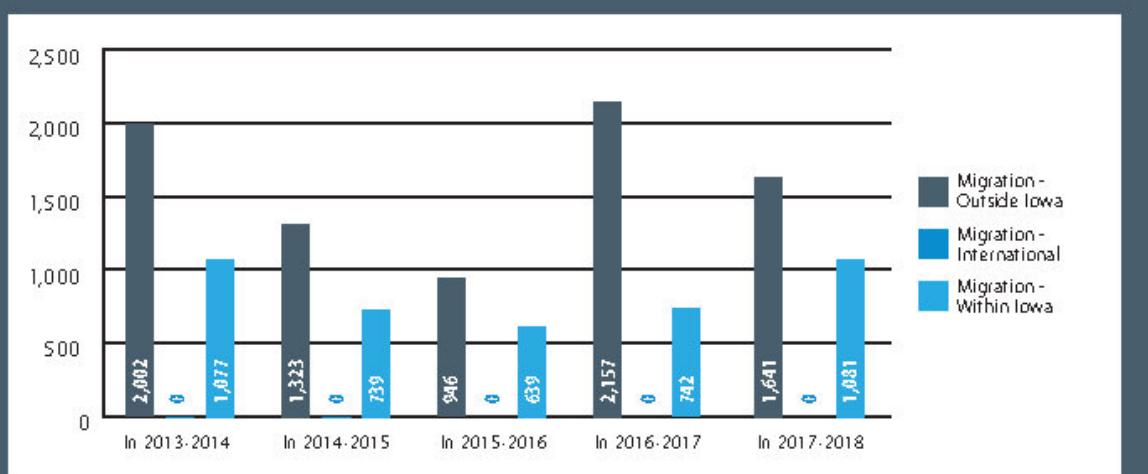
TOP OUTFLOW LOCATIONS

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

The 2018-2019 Migration data release has been delayed due to COVID-19.

Source: Internal Revenue Service

DUBUQUE COUNTY INFLOW (ESTIMATED FROM TAX RETURNS)



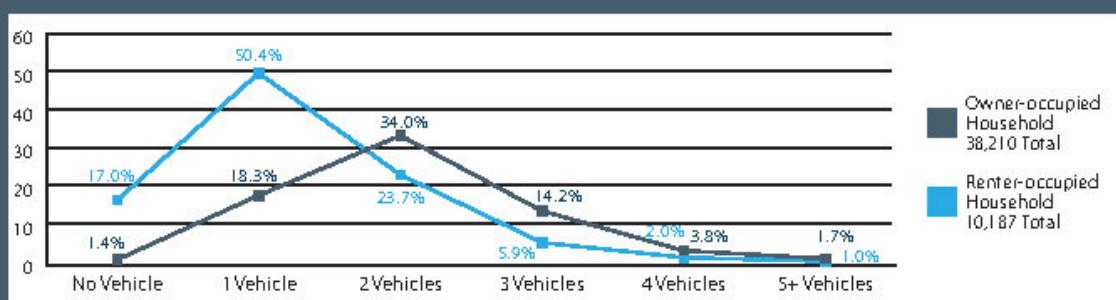
TOP INFLOW LOCATIONS

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

The 2018-2019 Migration data release has been delayed due to COVID-19.

Source: Internal Revenue Service

VEHICLE AVAILABLE BY HOUSEHOLD



Dubuque MSA/Dubuque County

Source: American Community Survey 2015-2019 5-year Estimates

COST OF LIVING COMPOSITE

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

	2016 INDEX (%WEIGHT)	2017 INDEX (%WEIGHT)	2018 INDEX (%WEIGHT)
Composite (100%)	89.3%	89.2%	90.8%
Grocery	98.3%	96.8%	101.1%
Housing	67.3%	69.4%	72.3%
Utilities	91.1%	88.4%	100.8%
Transportation	88.9%	100.4%	96.8%
Health	91.6%	92.7%	89.3%
Miscellaneous	102.5%	99.1%	98.4%

Dubuque MSA/Dubuque County

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

RETAIL—TOTAL TAXABLE SALES

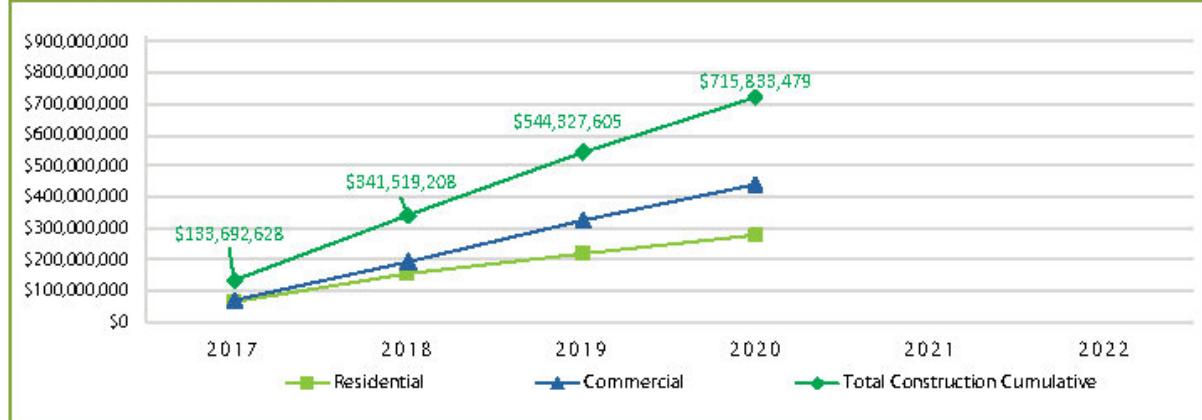
	FY2018	FY2019	% Change
Real total taxable sales	\$1,346,016,256	\$1,353,208,250	0.5%
Number of reporting firms (annualized)	2,713	2,735	0.8%
Population	96,994	97,117	0.1%
Average sales per capita	\$13,877	\$13,934	0.4%
Average sales per firm	\$496,227	\$494,865	-0.3%

Source: Iowa State University, Retail Trade Analysis FY 2019

INVESTMENT

GOAL: \$800,000,000

INVESTMENT GOAL PROGRESS



HOUSING DATA

	2018	2019
Total Housing Units	41,065	41,299
Median Property Value of Owner-Occupied Units	\$160,900	\$166,800
Mortgage Status of Owner-Occupied Units	60.8% Mortgage 39.2% No Mortgage	61.4% Mortgage 38.6% No Mortgage
Rental Vacancy Rate	6.6%	9.2%
Median Rent	\$763	\$783

Source: American Community Survey 2015-2019 5-year Estimates

HOME & PROPERTY SALES

Residential Home Sales - Dubuque Area: **1,619** (2020), 17% Increase over 2019
 Commercial/Industrial Sales - Dubuque Area: **19** (2020), 10% Decrease over 2019

Source: East Central Iowa Association of REALTORS 2020 Data

DUBUQUE'S TRUE NORTH CENSUS TRACTS 1&5

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

	COUNTY		TRACTS 1 & 5	
	2018	2019	2018	2019
Employment (Civilian Labor Force)	65.3%	65.2%	60.8%	62.2%
Commuting to work by walking or public transportation	4.4%	4.2%	14.0%	14.5%
Median Household Income	\$61,321	\$63,031	\$32,507	\$35,875
Poverty Level	11.7%	11.4%	31.2%	29.4%
SNAP Participation for past 12 months (households)	9.7%	9.3%	30.3%	31.4%

Source: American Community Survey 2015-2019 5-year Estimates

SOURCES

& UPDATE CYCLES

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



Dollars AND CENTS



FISCAL YEAR 2021 // CITY OF DUBUQUE

CITY PORTION OF PROPERTY TAXES

City of Dubuque FY2021 Property Tax Rate

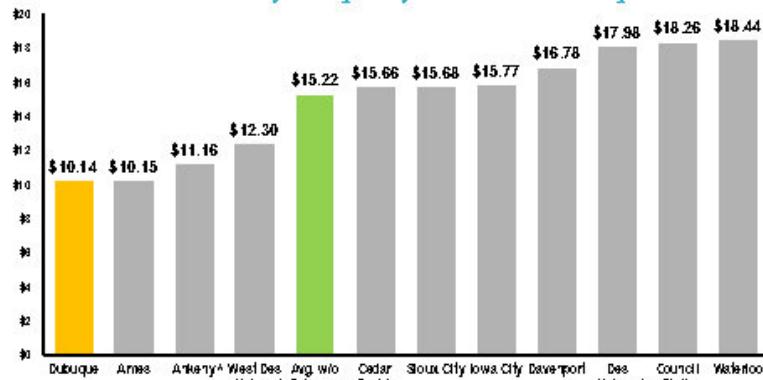
- \$10.1440 per thousand dollars assessed value
- Decrease of 1.81% from FY2020

Property Type	Average Property Tax Cost Change from FY2020	% Property Tax Cost Change from FY2020
Residential	\$1.09 less	0.14% decrease
Commercial	\$104.45 less	3.30% decrease
Industrial	\$132.61 less	2.81% decrease
Multi-Residential	\$158.73 more	9.13% increase

Current Property Tax Rate	Next Year's Property Tax Rate	% Change
\$10.33144	\$10.1440	1.8% Decrease

Dubuque has the **LOWEST FY2021** property tax rate (\$10.14 per thousand assessed value) of Iowa's 11 cities with populations over 50,000.

FY2021 City Property Tax Rate Comparison



- Highest-ranked city (Waterloo, \$18.44) is 82% higher than Dubuque
- Average of other 10 cities (\$15.22) is 50% higher than Dubuque

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

Where do your property taxes go?

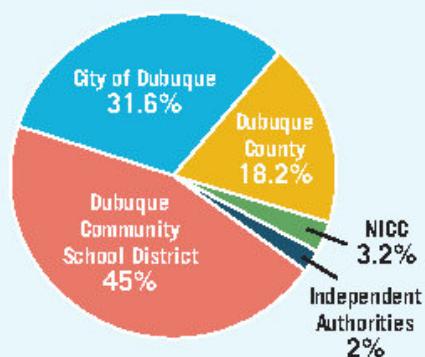
Property taxes are collected by the County and distributed monthly to the City of Dubuque and other taxing bodies. Property taxes are distributed among the Dubuque Community School District (45%), City of Dubuque (31.6%), Dubuque County (18.2%), Northeast Iowa Community College (3.2%), and independent authorities* (2%).

Property taxes are certified July 1 with the first half due on or before September 30 and the second half due on or before March 31. For more information, contact the City Assessor at 563-589-4416.

* "Independent authorities" includes City Assessor, County Hospital (Sunnycrest Manor), Dubuque County Agriculture Extension, and the Tuberculosis and Brucellosis Eradication Fund.

How Your Property Tax Rate Is Split

FY2021 Consolidated Rate of 32.66554



CITY BUDGET

The City's adopted FY2021 budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year, from July 1, 2020, through June 30, 2021. The budget has two primary components: the operating budget and the capital budget.

The City's total budget for fiscal year (FY) 2021 is \$198,147,164, a 23.96 percent decrease from FY2020. The operating budget (\$139,014,939) is a 3.5 percent increase from FY2020, while the capital budget (\$59,132,225) represents a 53.2 percent decrease from FY2020.

The capital budget funds major improvements to City facilities and infrastructure, and is based on the first year of needs in the five-year Capital Improvements Program (CIP) Plan. The CIP Plan is an annually revised document that guides the City's investments in public facilities and infrastructure during a five-year horizon. The capital budget is supported through multiple funding sources, including federal and state grants.

The operating budget includes personnel costs and annual facility operating costs. It is funded primarily through local property and sales taxes; revenue transfers between departments; licenses, such as building and development fees; franchise fees for a company's use of the City's rights-of-way; charges for services (like sewer and water); fines; grants; and other smaller sources of revenue such as interest on investments.

General Fund

The general fund is the general operating fund of the City for general service departments. The general fund has an operating budget of \$66.4 million and a capital budget of \$2.2 million. This fund encompasses the bulk of activities that are traditionally considered basic governmental services such as public safety, culture & recreation, health & social services, and general government.

General Fund Reserve Projections

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. The goal is to have at least a 20% reserve. 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 FY2018, four years ahead of schedule, and with all prior year contributions, this is sustainable.

Fiscal Year 2021 City Budget



	Operating	Capital
General Fund	\$66,416,660	\$2,229,339
Water Fund	\$10,280,043	\$2,756,073
Sanitary Sewer Fund	\$10,992,418	\$3,820,597
Stormwater Fund	\$4,441,361	\$10,110,959
Refuse	\$2,990,205	\$269,153
Parking	\$2,747,044	\$160,875



WE WANT YOUR IDEAS!

Residents are strongly encouraged to get involved in next year's budget process!

Visit www.cityofdubuque.org/FY2022budget to learn more about virtual community budget input sessions and the following tools:

1. *Balancing Act Budget Simulator* - Adjust revenues and expenditures, and provide comments on how you think the City of Dubuque should spend its money.
2. *Taxpayer Receipt* - Illustrate how your estimated City property taxes and local option sales tax are allocated to services such as Police, Fire, Parks, and Public Works.
3. *Public Comments Form* - share your ideas related to projects, amenities, services, programs, etc., directly with City staff!

	FY2021	FY2022	FY2023	FY2024	FY2025
City's Spendable General Fund Cash Reserve Fund Balance	\$17,119,065	\$17,119,065	\$17,119,065	\$17,119,065	\$17,119,065
% of Projected Revenue	24.00%	24.38%	23.67%	23.41%	23.35%

WHAT'S INCLUDED IN YOUR MONTHLY UTILITY BILL?



Curbside Collection

Basic Rate = \$14.99/month
(4.03% DECREASE from FY2020 or \$0.63 per month)

Curbside refuse collection includes one 35-gallon container per week. Weekly curbside recycling is no extra charge.



Stormwater

Avg. Household Rate* = \$8.29/month
(NO increase from FY2020)

**Monthly rate for majority of Dubuque households based on usage of one single family unit. Stormwater fees are based on the amount of impervious ground coverage on a property. Fees collected are only used for stormwater management activities such as the construction, maintenance and operation of the public stormwater management system.*



Water

Avg. Household Rate* = \$30.72/month
(NO increase from FY2020)

**Average household rate based on 6,000 gallons per month at \$0.00512 per gallon*



Sanitary Sewer

Avg. Household Rate* = \$42.24/month
(NO increase from FY2020)

**Average household rate based on 6,000 gallons per month at \$0.00704 per gallon. The City's wastewater collection and treatment system operates as a self-supporting enterprise fund which means that it is funded only with revenue from user fees.*

HOW DO WE RANK? *Among Iowa's 11 largest cities:*



5th Lowest: The highest curbside collection rate (Ames) is 75.12% higher than Dubuque's rate, and the average is 14.00% higher than Dubuque.



2nd Highest: The highest stormwater rate (Des Moines) is 77.08% higher than Dubuque's rate, and the average is 26.70% lower than Dubuque.



2nd Lowest: The highest water rate (West Des Moines) is 20.38% higher than Dubuque's rate, and the average is 9.35% higher than Dubuque.



4th Highest: The highest sanitary sewer rate (Ankeny) is 45.98% higher than Dubuque's rate, and the average is 3.69% lower than Dubuque.



How General Fund Money is Spent



Category	Description	Portion of General Fund
Public Safety	(fire, police, ambulance services, 9-1-1 dispatch, animal control, building inspections, crime prevention, emergency management, flood control, etc.)	41.8%
Culture & Recreation	(AmeriCorps, arts and cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)	17.6%
General Government	(city attorney and legal services, city clerk, city council, City Hall and general buildings, city manager, finance, information services, etc.)	13.5%
Public Works	(airport, maintenance of streets, bridges, and sidewalks; snow removal, street cleaning, street lighting, traffic control, etc.)	9.2%
Community & Economic Development	(economic development, housing and community development, neighborhood development, planning and zoning, etc.)	6.3%
Transfers Out	(to funds other than General Fund)	6.4%
Capital Projects	(City infrastructure improvements or major equipment purchases)	3.0%
Health & Social Services	(community health, health regulation and inspection, human rights, etc.)	1.4%
Debt Service	(government capital projects, tax-increment financing [TIF] capital projects)	0.9%

Debt Reduction Plan

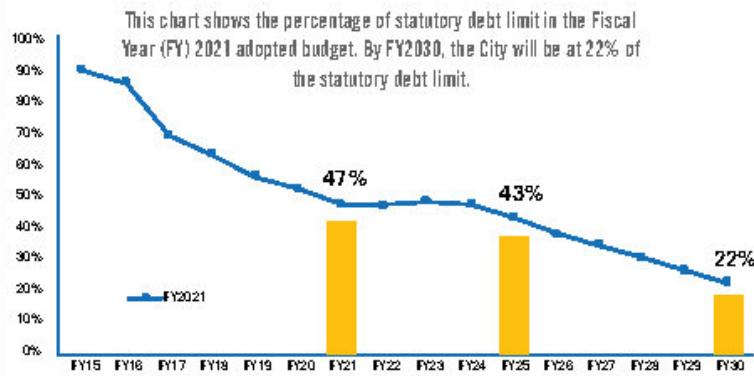
(Adopted August 2015)

Total Debt (in millions)

Debt is being issued each year, but more is being retired than issued.



Statutory Debt Limit Used (as of June 30)



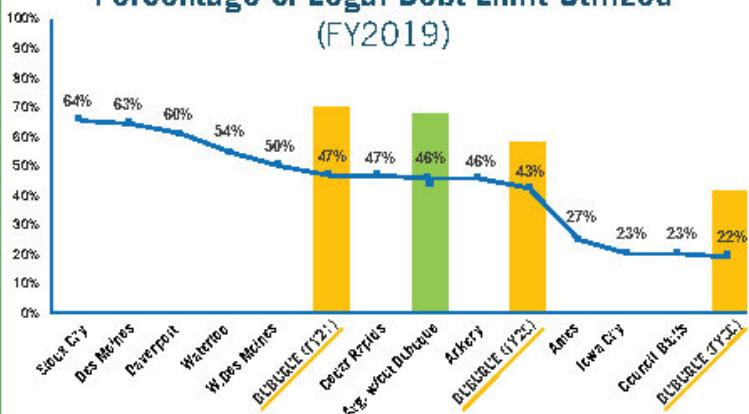
The City of Dubuque's use of debt can be compared to many average homeowners who borrow to buy their home. The City has borrowed money at low interest rates to invest in infrastructure. Unlike the federal government, the City does not borrow money to cover operating expenses.

Top 10 Debt Uses (as of June 30, 2020)

#	Project Description and Amount Outstanding
1	Stormwater Improvements \$73,653,120
2	Water & Resource Recovery Center \$57,961,000
3	Water Improvements \$32,417,569
4	Parking Improvements \$25,019,132
5	Downtown TIF Incentives/Improvements \$20,287,421
6	Sanitary Sewer Improvements \$14,811,522
7	TIF Rebates/Bonds to Businesses \$7,744,839
8	Industrial Park Expansions \$6,250,618
9	Caradco Building Iowa Finance Authority Loan \$3,639,903
10	Street Improvements* \$3,298,918
	Total \$245,084,042

* \$145 million was spent on street improvements from 1997-2020

Percentage of Legal Debt Limit Utilized (FY2019)



CMB26-111220

**DIFFERENCES OF FISCAL YEAR 2022 RECOMMENDED BUDGET
FROM FISCAL POLICY GUIDELINES/MAXIMUM PROPERTY TAX DOLLARS RESOLUTION**

Tax Asking

The property tax guideline amount/maximum property tax dollars resolution approved by the City Council on March 1, 2021, as part of the policy guidelines/maximum property tax dollars resolution for preparing the Fiscal Year 2022 budget, totaled \$26.6 million. The recommended tax asking was unchanged (\$26.6 million 1.63% percent more than Fiscal Year 2021 tax asking).

Property Tax Paid by Average Homeowner

The revised recommended policy guideline/maximum property tax dollars/ resolution included 1.62 percent increase for the average homeowner property tax payment for the City portion of their property tax bill assuming the Homestead Property Tax Credit is fully funded. The recommendation included in this budget provides a increase of 1.62 percent.

Property Tax Paid by Average Commercial Property

The revised recommended policy guideline/maximum property tax dollars resolution included no increase for the average commercial property owner. The recommendation included in this budget is no increase for the average commercial property owner.

Property Tax Paid by Average Industrial Property

The revised recommended policy guideline/maximum property tax dollars resolution included a 0.30 percent tax decrease for the average industrial property owner. The recommendation included in this budget is a 0.30 percent tax decrease for the average industrial property owner.

Property Tax Paid by Multi-residential Property

The revised recommended policy guideline/maximum property tax dollars resolution included a 6.15 percent tax decrease for the average multi-residential property owner. The recommendation included in this budget is a 6.15 percent tax decrease for the average multi-residential property owner.

Tax Rate

The Fiscal Year 2022 "City" portion of the tax rate is being decreased by \$0.0944 from the Fiscal Year 2021 rate of \$10.1440 to a tax rate of \$10.0496 per \$1,000 of taxable assessed valuation. The property tax guideline/maximum property tax dollars resolution established by City Council included a rate of \$10.0496. The recommendation included in this budget is a rate of \$10.1440 (0.93% less than FY 2021).

This page intentionally left blank.

GUIDING PRINCIPLES OF THE MANAGEMENT PHILOSOPHY

Michael C. Van Milligen
Dubuque City Manager

1. PLAN YOUR WORK AND WORK YOUR PLAN

The plan needs to be driven by:

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

2. INPUT-ORIENTED

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

Themes for effective use of the guiding principles

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

3. PROBLEM SOLVERS

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

Themes for effective use of the guiding principles

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

4. DEVELOP PARTNERSHIPS

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

Themes for effective use of the guiding principles

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

5. ACT WITH A SENSE OF URGENCY

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

Management Style: Socratic

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

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

"Luck is when preparation meets opportunity."

Norman Vincent Peale

"The harder you work the luckier you get."

Al Van Milligen

*"You cannot control what other people do or say
just your reaction."*

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

Hedwig Van Milligen

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

Isaac Newton

"We are all equally ignorant, just about different things."

Will Rogers

*"Performance is not determined by your conditions,
but largely by your own actions."*

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

Jim Collins
Great by Choice

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

Benjamin Zander, Conductor, Boston Philharmonic

BUDGET PROCESS

This page intentionally left blank.

OVERVIEW OF BUDGETING

INTRODUCTION

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

The purpose of this narrative is to identify:

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

WHAT IS A BUDGET?

A budget is several things:

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

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

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

WHY DO WE BUDGET? WHY IS IT IMPORTANT?

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

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

ALTERNATIVE TYPES OF BUDGETS

Line-Item Budget

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

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

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

Program Budget

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

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

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

Performance Budgeting

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

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

Zero Base Budgeting

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

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

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

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

The characteristics of ZBB can be summarized as follows:

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

Dubuque Budget Approach

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

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

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

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

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

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

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

ROLES AND RESPONSIBILITIES

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

Let's look at the roles each plays.

City Council

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

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

The City Manager

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

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

Finance Department

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

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

Department Managers, Division Managers, and Supervisors

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

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

BUDGET CYCLE

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

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

BUDGET AMENDMENT PROCESS

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

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

BUDGET ACCOUNTING BASIS

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

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

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

FUND ACCOUNTING BASIS

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

The City reports the following major governmental funds:

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

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

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

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

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

The City reports the following major proprietary funds:

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

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

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

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

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

The City reports the following non-major governmental funds:

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

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

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

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

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

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

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

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

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

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

Debt service fund - This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special

assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

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

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

The City reports the following non-major proprietary funds:

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

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

Governmental Fund Types (Budgetary)

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

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

Proprietary Fund Types (Budgetary)

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

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

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

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

Self-Insurance Funds (Non-Budgetary)

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

Fiduciary Fund Types (Non-Budgetary)

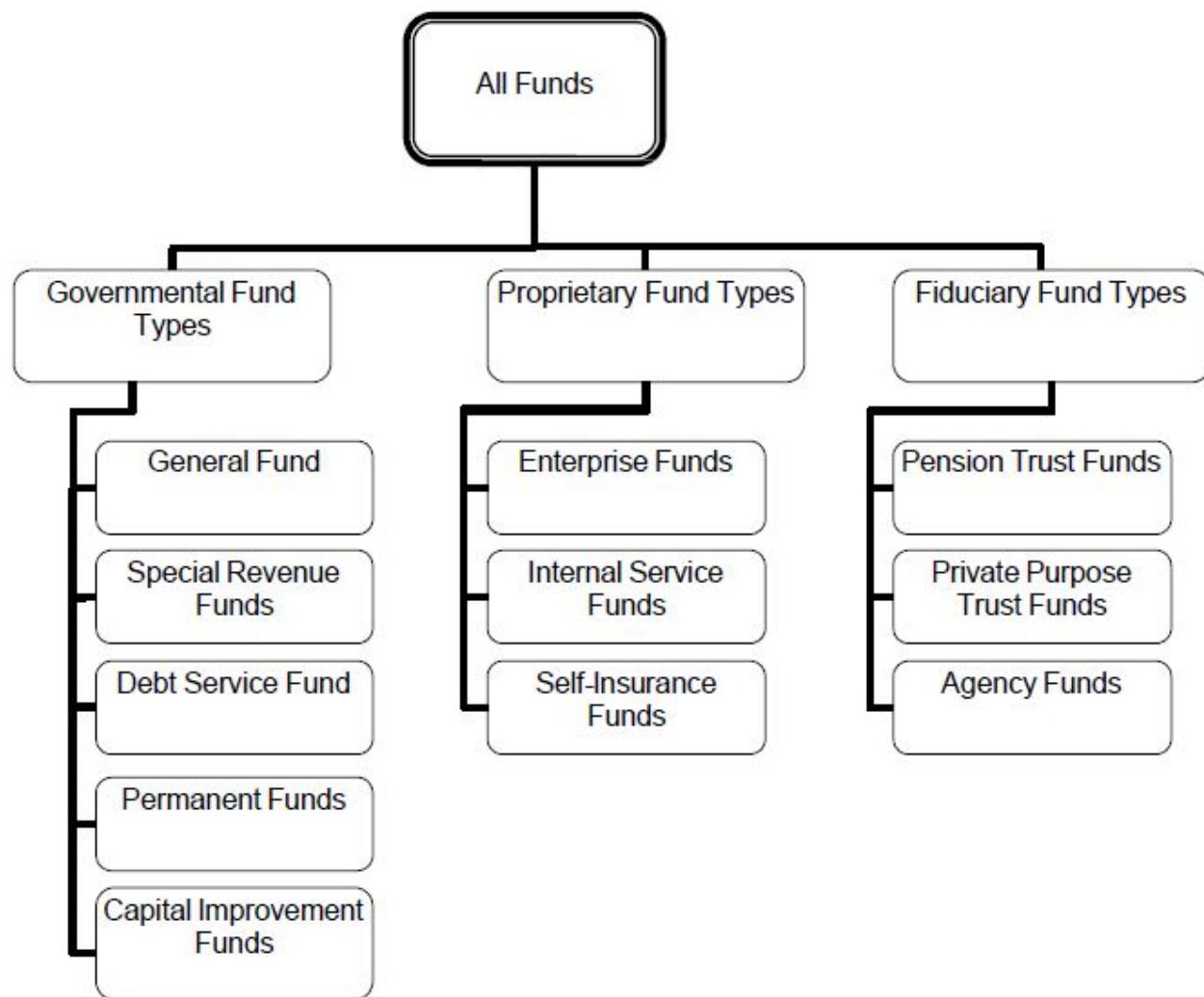
The City also has fiduciary fund types, which account for assets in a trustee or custodial capacity:

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

This page intentionally left blank.

FUND - DEPARTMENT RELATIONSHIP

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



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

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

KEY TERMS FOR UNDERSTANDING DUBUQUE'S BUDGET

Program

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

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

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

Operating Budget

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

Capital Budget

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

Expenditure Category

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

Revenue Category

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

The eight major categories of revenue are as follows:

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

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

Alternative Budget Levels

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

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

BUDGET IN BRIEF

This page intentionally left blank.



Masterpiece on the Mississippi



BUDGET IN BRIEF

The City Council will approve the fiscal year 2022 operating and capital budgets on March 24, 2021. The adopted FY22 budget is balanced and includes a 1.62% property tax increase to the average homeowner for the City portion of their taxes.

The keys to the City of Dubuque's financial success include a continued growth in assessed property valuation (2.59% in FY 22); efficient operation with a 0.89% reduction in the City's workforce since the 1980's; increased use of Federal and State grants; diversified revenue streams; minimal property tax supported debt; increased public and private partnerships; entrepreneurial City Council policy decisions; and caring residents, committed elected officials, hard-working not-for-profits, and talented city employees.

The City's five-year capital improvement plan (CIP) continues to allocate funding for the maintenance and refurbishment of city facilities. The recommended five-year CIP totals \$187,572,247.

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

Fee Increases for Fiscal Year 2022

Various fee increases will be implemented beginning on July 1, 2021. These fee increases are intended to provide additional revenues to maintain and expand the level of service in various areas. The following is a summary of the increased fees:

Water, Sewer, & Stormwater Increases - Fee increases for water, sewer, and stormwater that are recommended to the City Council and will be effective July 1, 2021: sewer rates will increase by \$1.27 per month for an average residential customer, water rates will increase by \$0.92 per month for an average residential customer; solid waste collection rates will increase by \$0.39 per month for an average residential customer; and stormwater rates will increase \$0.56 per month per standard family unit (SFU) equivalent.

Recreation Fee Increases - Annual Golf fee increases/decreases to maintain 100% self-support guideline: \$10 increase on all annual passes and \$50 increase to the college pass.

Planning Fee Increases - 4% increase in Development Services fees to reflect actual processing costs based on FY2021 wages and benefits.

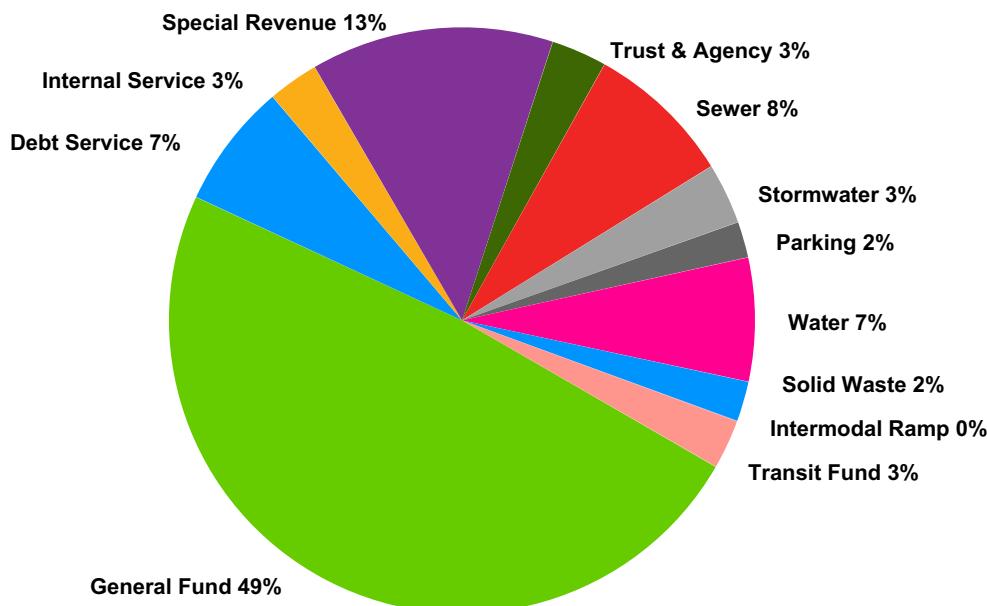
FY22 RECOMMENDED BUDGET

The City's recommended budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2021 through June 30, 2022. A separate capital budget includes appropriations for infrastructure related to projects, such as roads, buildings, and equipment that may require more than one fiscal year to complete or to acquire.

OPERATING & CAPITAL BUDGET SUMMARY			
OPERATING	\$ 141,892,444	CAPITAL	\$ 49,342,750
General Fund	\$ 68,885,005	General Fund	\$ 2,354,811
Special Revenue Funds	\$ 18,996,028	Special Revenue Funds	\$ 5,106,888
Debt Service Fund	\$ 9,785,741	Capital Projects Funds	\$ 26,376,660
Enterprise Funds	\$ 35,891,575	Enterprise Funds	\$ 15,240,930
Internal Service Funds	\$ 3,980,832	Internal Service Funds	\$ 42,200
Trust & Agency Funds	\$ 4,353,263	Trust & Agency Funds	\$ 221,261

APPROPRIATED BUDGET BY FUND

The City's total appropriated operating budget of \$141.9 million is made up of the general, special revenue, debt service, enterprise, internal service, and trust and agency funds. A complete self-contained budget, including both revenues and expenses, is prepared for each of these funds.

FY22 Operating Appropriations by Fund

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

All funds are balanced in fiscal year 2022. The City's general fund is balanced in 2022.

Utility funds are balanced in fiscal year 2022 as a result of rate increases.

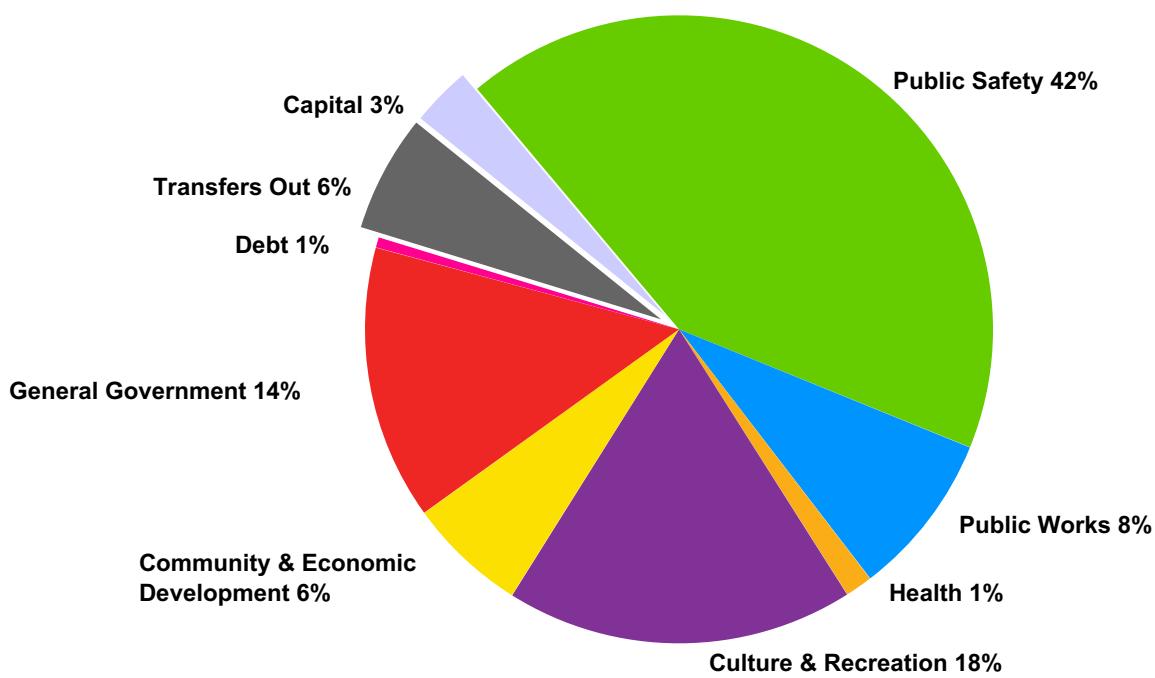
For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section

How General Fund Money is Spent

The general fund is the operating fund of the City for general service departments. The general fund has an operating budget of \$68.9 million and a capital budget of \$2.4 million. This fund encompasses the bulk of activities that are traditionally considered basic governmental services such as public safety, culture & recreation, health & social services, and general government.

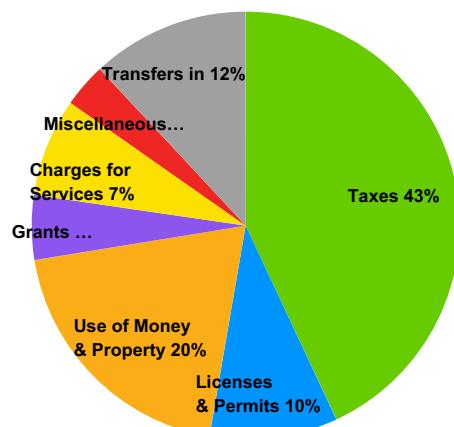
42.3 %	PUBLIC SAFETY	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
17.9 %	CULTURE & RECREATION	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
14.1 %	GENERAL GOVERNMENT	(city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.)
8.4 %	PUBLIC WORKS	(airport, maintenance of streets, bridges, and sidewalks, snow removal, street cleaning, street lighting, traffic control, etc.)
6.1 %	COMMUNITY & ECONOMIC DEVELOPMENT	(economic development, housing and community development, neighborhood development, planning and zoning, etc.)
6.1 %	TRANSFERS OUT	(to funds other than General Fund)
3.1 %	CAPITAL PROJECTS	(City infrastructure improvements or major equipment purchases)
1.4 %	HEALTH & SOCIAL SERVICES	(community health, health regulation and inspection, human rights, etc.)
0.5 %	DEBT SERVICE	(government capital projects, tax-increment financing [TIF] capital projects)

FY22
How General Fund Money is Spent

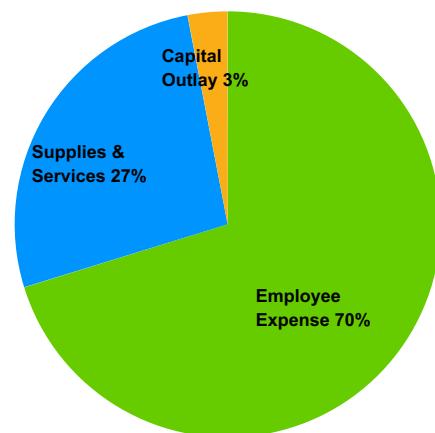


GENERAL FUND REVENUE & EXPENDITURES

General Fund Operating Sources



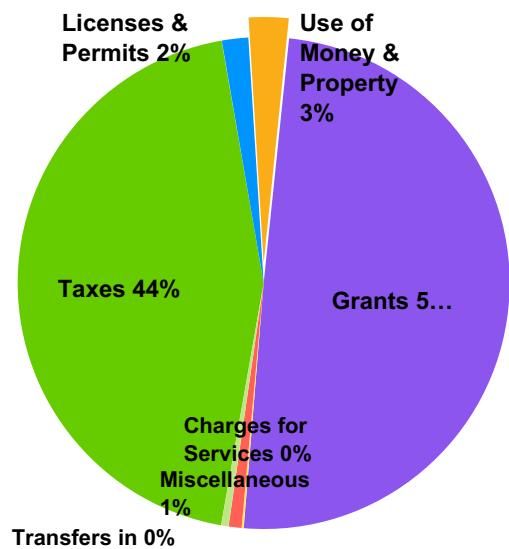
General Fund Operating Uses



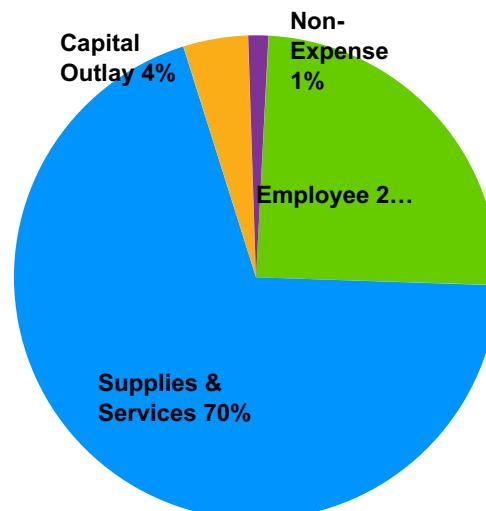
SPECIAL REVENUE FUNDS

The special revenue funds have an operating budget of \$19.0 million and a capital budget of \$5.1 million. Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The City's special revenue funds include: Employee Benefits; Community Development; Road Use Tax; Section 8 Housing; Tort Liability; Special Assessments; Tax Increment Financing; HUD Disaster Relief; Housing Trust; Cable TV; and Library Expendable Gifts.

Special Revenue Operating Sources



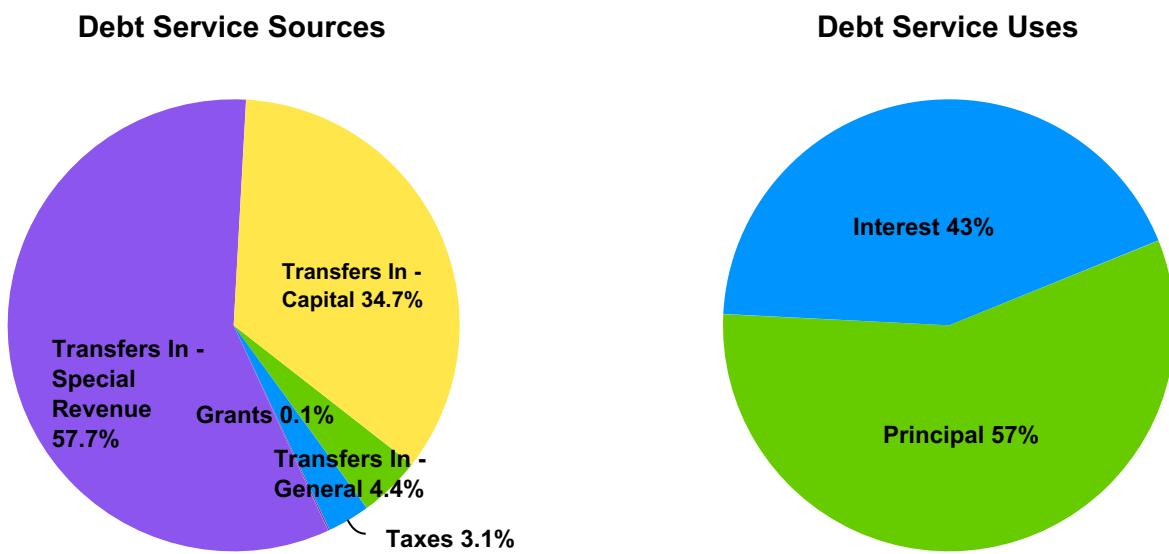
Special Revenue Operating Uses



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

DEBT SERVICE FUND

The debt service fund has an operating budget of \$9.8 million. The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.



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

ENTERPRISE FUNDS

Enterprise funds are expected to be self-supporting and expected to be funded entirely from user fees for services. Except for Transit, no tax revenues are used for these activities in the FY 2022 budget. A transfer from the general fund to the Transit fund is budgeted to fund transit operations in the City. Each utility transfers revenue to the general fund for general government services. Transfers from the utilities in FY 2022 to support general government services total \$4,792,321.

• Sewer Utility	\$1,718,133
• Stormwater Utility	\$625,258
• Parking	\$211,318
• Water Utility	\$578,155
• Solid Waste	\$1,219,202
• Landfill	\$440,255

Enterprise Funds budgets are shown in the Financial Summaries section.

INTERNAL SERVICE FUNDS

Internal service funds provide goods or services to other department within the City, with full costs to be recovered. An example of this would be the City's Garage Service. These expenses are included in both the department budget providing the service, as well as in the budget of the department receiving the service. To avoid double counting, the appropriated budget includes only the budgets for the departments receiving internal services (Engineering Service \$1,900,357 and Garage Service \$2,080,475).

STAFFING CHANGES

The City of Dubuque has 726.22 (FTE) employees budgeted in FY 2022. This represents a net increase of 6.78 FTE's from FY 2021.

Since 1981, the city has minimized the number of positions added. The recommended budget provides funding for a net decrease of 6.78 FTE's related to general fund departments.

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

- The Parks Department added a seasonal Laborer II +0.53 FTE.
- Recreation staff changes resulted in a net change of -0.20 FTE and include the following: After School Sports Coordinator -0.41 FTE and Recreation Leader +0.21 FTE.
- The Multicultural Family Center added a Teen Coordinator +1.00 FTE.
- Americorps added a full-time Community Outreach Coordinator +1.00 FTE and a part-time Americorps Coordinator +0.28 FTE.
- The Airport moved a part-time Receptionist -0.75 to a part-time Customer Service Representative +0.75.
- The Human Resources Department added a full-time Training Coordinator +1.00 FTE and a seasonal Scanning Intern +0.50 FTE.
- Police added a full-time Community Diversion/Prevention Coordinator +1.00 FTE and moved a full-time Patrol Officer -1.00 to a full-time Police Lieutenant +1.00.
- The Transportation Department moved a part-time Confidential Account Clerk -0.73 to a full-time Confidential Account Clerk +1.00 position and removed a full-time Dispatcher -1.00 FTE.
- Engineering staff changes resulted in a net change of -0.20 FTE and include the following: Civil Engineer I +0.30 FTE, Civil Engineer II -0.30 FTE, Engineering Assistant II -0.10 FTE, Engineering Technician +0.10 FTE and part-time Assistant Utility Locator +0.73 FTE. .
- The City Manager's Office eliminated an Assistant City Manager Position -1.00 FTE and a Neighborhood Development Specialist -1.00 FTE. A full-time Data Analyst +1.00 FTE and Director of Shared Prosperity +1.00 FTE were added. A part-time Director of Strategic Partnerships +0.75 FTE and Secretary +0.66 FTE were also added.
- The Water Department's staff changes resulted in a net change of 0.00 FTE and included Water Operations Supervisor +1.00 FTE, Water Plant Operator Grade III/IV +1.00 FTE, Water Planter Operator Grade II -1.00 FTE, Operator Grade IV -2.00 FTE, and Water Distribution Maintenance Worker +1.00 FTE.
- The Public Works Department eliminated an Equipment Operator II -0.98 FTE and Maintenance Worker -1.00 FTE. An Equipment Operator I +0.98 FTE and Landfill Equipment Operator +1.00 FTE were added.
- The Housing and Community Development Department eliminated a Grants Supervisor -1.00 FTE and added a Resiliency Coordinator +1.00 FTE.
- The Finance Department eliminated a full-time Finance Manager -1.00 FTE, added a full-time Assistant Finance Director +1.00 FTE. The seasonal Finance Intern position was increased by +0.26 FTE.

Total FTE's FY 2021	719.44
Seasonal Laborer II	+0.53
Seasonal After School Sports Coordinator	-0.41
Seasonal Recreation Leader	+0.21
FT Teen Coordinator	+1.00
FT Community Outreach Coordinator	+1.00
PT Americorps Coordinator	+0.28
PT Receptionist	-0.75
PT Customer Service Representative	+0.75
FT Training Coordinator	+1.00
Seasonal Scanning Intern	+0.50
FT Community Diversion/Prevention Coordinator	+1.00
FT Patrol Officer	-1.00
FT Police Lieutenant	+1.00
PT Confidential Account Clerk	-0.73
FT Confidential Account Clerk	+1.00
FT Dispatcher	-1.00
FT Civil Engineer I	+0.30
FT Civil Engineer II	-0.30
FT Engineering Assistant II	-0.10
FT Engineering Technician	+0.10
PT Assistant Utility Locator	+0.73
FT Assistant City Manager	-1.00
FT Neighborhood Development Specialist	-1.00
FT Data Analyst	+1.00
FT Director of Shared Prosperity	+1.00
PT Director of Strategic Partnerships	+0.75
PT Secretary	+0.66
FT Water Operations Supervisor	+1.00
FT Water Plant Operator Grade III/IV	+1.00
FT Equipment Operator II	-1.00
FT Water Distribution Maintenance Worker	+1.00
FT Water Plan Operator Grade IV	-2.00
FT Equipment Operator II	-0.98
FT Equipment Operator I	+0.98
FT Landfill Equipment Operator	+1.00
FT Maintenance Worker	-1.00
FT Grants Supervisor	-1.00
FT Resiliency Coordinator	+1.00
FT Finance Manager	-1.00
FT Assistant Finance Director	+1.00
Seasonal Intern	+0.26
Total Recommended FTE's FY 2022	726.22

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

Department/Service	Fiscal Year 2020	Fiscal Year 2021 Budget	Fiscal Year 2022 Budget	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Police	\$ 8,691,695	\$ 8,969,386	\$ 9,147,583	120.56	121.56	122.56
E911	\$ 1,086,437	\$ 1,125,732	\$ 1,120,808	19.28	19.28	19.28
Fire	\$ 6,552,552	\$ 6,719,000	\$ 6,809,623	91.16	92.16	92.16
Human Rights	\$ 350,652	\$ 295,927	\$ 309,281	5.00	4.00	4.00
Building Services	\$ 774,980	\$ 857,385	\$ 0	11.75	12.75	0.00
Health Services	\$ 382,402	\$ 393,094	\$ 404,599	5.86	6.14	6.14
Parks Division	\$ 1,705,385	\$ 1,743,405	\$ 1,796,045	36.48	37.01	37.54
Civic Center	\$ 17,309	\$ 19,541	\$ 20,932	0.15	0.15	0.15
Recreation	\$ 1,729,271	\$ 1,778,911	\$ 1,915,266	48.00	48.00	50.08
Library	\$ 1,879,164	\$ 1,956,937	\$ 1,984,497	34.14	35.14	35.14
Airport	\$ 998,995	\$ 981,235	\$ 1,016,604	19.16	19.16	19.16
Transportation Services	\$ 2,376,484	\$ 2,378,802	\$ 2,414,994	53.73	53.73	53.00
Engineering	\$ 2,162,540	\$ 2,241,278	\$ 2,728,782	29.96	30.71	38.94
Water	\$ 1,600,917	\$ 1,629,256	\$ 1,653,763	26.37	26.07	26.07
W&RRC	\$ 990,095	\$ 980,914	\$ 1,002,330	15.00	15.00	15.00
Public Works	\$ 5,239,946	\$ 5,344,683	\$ 5,455,586	91.96	93.28	93.28
Economic Development	\$ 252,286	\$ 263,521	\$ 291,668	3.75	3.75	3.75
Housing & Community Dev.	\$ 1,737,120	\$ 1,895,132	\$ 2,285,845	27.30	29.00	34.75
Planning Services	\$ 524,878	\$ 530,791	\$ 543,087	8.38	8.38	8.38
Human Resources	\$ 265,400	\$ 357,040	\$ 450,820	3.63	4.63	6.13
Public Information Office	\$ 391,362	\$ 379,015	\$ 401,953	6.38	6.50	6.00
City Council	\$ 77,191	\$ 76,892	\$ 76,920	3.50	3.50	3.50
City Manager's Office	\$ 903,392	\$ 937,481	\$ 979,865	9.67	9.67	11.08
City Clerk	\$ 237,725	\$ 202,248	\$ 203,011	3.81	3.00	3.00
Finance Department	\$ 1,117,676	\$ 1,217,865	\$ 1,249,943	18.24	20.00	20.26
Legal Department	\$ 610,353	\$ 621,004	\$ 616,458	5.62	5.62	5.62
Information Services	\$ 616,477	\$ 637,131	\$ 694,095	9.00	9.00	9.00
Media Services	\$ 164,947	\$ 147,431	\$ 149,641	2.25	2.25	2.25
TOTAL	\$43,437,631	\$44,681,037	\$45,723,999	710.09	719.44	726.22

HOW IS THE BUDGET FUNDED?**Property Taxes**

General fund, transit, payroll benefit costs, and general liability insurance expenses are supported by property tax dollars. The property tax rate for fiscal year 2022 is 10.04956 per \$1,000 of taxable valuation. It is estimated that a total of \$26,630,342 will be received from property taxes in FY 2022. This represents a increase of 1.63% from fiscal year 2021. For FY 2022 there is a 1.62% property tax increase for the City portion of property taxes paid by the average homeowner.

Other Taxes

Other taxes that the City collects include local option sales tax, hotel/motel tax, and tax on agricultural land. In 2022, approximately \$11,457,892 will be received in local option sales tax. This is a 22.60% increase over FY 2021. Of this amount, 50% is for property tax relief (\$5,728,946), 20% is for City facilities maintenance (\$1,869,175), and 30% is for special assessment relief (\$2,803,763). In 2022 approximately \$2,223,381 will be received in hotel/motel tax. By resolution, 50% of this amount is to be used for promotion and encouragement of tourism and convention business and the remaining 50% goes into the General Fund for property tax relief.

Licenses and Permits

Fees from licenses include business, beer, liquor, cigarette, dog, cat, bicycle, housing, and other miscellaneous. Fees from permits include building, electrical, mechanical, plumbing, refuse hauling, excavation, subdivision inspection, swimming pool inspection, animal impoundments, and other miscellaneous. The City estimates \$1,529,906 in licenses and permits in FY 2022. Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas & 5% electric). The FY 2022 projection for cable franchise fees is \$573,297 and utility franchise fee projection is \$5,208,865. The utility franchise fees are all used for property tax relief.

Use of Money and Property

This category includes interest and investment earnings collected, rent received from City owned property, and lease revenue, which is estimated at \$16,031,663 in FY 2022. The gaming related leases generate the most revenue. The lease with the Dubuque Racing Association (DRA) includes collection of 1% of coin-in and unadjusted drop and a distribution of profit from the DRA of 50%. Diamond Jo also pays a parking lease. City Council's policy is to use 100% of the DRA distribution of profit to support the Capital Improvement Budget and the total received from DRA operating and taxes is split 96% for property tax relief and 4% for capital projects. Gaming leases are projected to be \$5,799,954 in FY 2022. Riverfront leases are expected to generate \$3,030,129 in FY 2022.

Intergovernmental Revenue

Intergovernmental revenues are projected to decrease 21.38% from FY 2021. The city is estimated to receive \$34,070,391 in Federal and State grants, State Road Use Tax Funds, and County Contributions

Charges for Services

This includes revenue from charges for services for Water, Sewer, Stormwater, Solid Waste, Transit, Parking and Landfill. Rate increases have been incorporated into all utilities (as shown on the "Fact Sheet" under the Budget Overviews tab). Rate increases were necessary due to a combination of operating costs rising, additional capital projects to support additional debt service and to meet revenue bond covenants. Utility charges are projected to be \$42,942,841. Other charges for services include copy charges, sales of maps and publications, street, sidewalk, and curb repairs, special Police services, Library services, Recreation programs, etc. Other charges for services are estimated at \$3,204,755 in FY 2022.

Special Assessments

Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2022, special assessment revenue is estimated at \$187,000.

Miscellaneous Revenue

This category includes internal charges for services, proceeds from bonds, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at \$21,248,005 in FY 2022.

RECOMMENDED CAPITAL IMPROVEMENT PLAN

The City of Dubuque's Capital Improvement Plan (CIP) represents the City's five-year plan for capital improvements and totals \$187,572,247. Appropriations of funding are made on an annual basis. The capital budget is therefore the first year of the five-year CIP. The approved capital budget for fiscal year 2022 totals \$49,342,750.

The recommended CIP reflects the City's comprehensive plan and the goals and priorities established by the City Council. Funding required to meet the capital needs for FY 2022 totals \$49.3. Approximately 24.88% (\$12.3 million) of this will be provided by issuance of new debt, primarily for sewer utility related projects (\$5.2 million) and Greater Downtown TIF related projects (\$5.4 million). Another funding source representing approximately 15.63% of total sources is operating receipts. Operating receipts come from current year revenues and essentially represent the amount of "cash" or pay as you go financing provided by each enterprise operation.

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

The following page provides a listing of some of the highlighted projects in the fiscal year 2022 capital budget.

The Capital Budget in the Resident's Guide includes a summary by department of all projects planned through FY 2026.

FY22 RECOMMENDED CAPITAL BUDGET HIGHLIGHTS

Fire

Ladder & Pumper Truck Replacement - \$1,682,154

Leisure Services

Ash Tree Removal and Tree Replacement - \$275,000
Arena Air Conditioning Replacement - \$100,000
Mystique Community Ice Center Settling Remediation - \$500,000
Low/Moderate Income Park Improvements - \$65,443

Water

Water Meter Replacement Program - \$461,015
SCADA & Communications Infrastructure - \$250,000
Water Line Extensions to New Developments - \$775,000
Water Treatment Plant Roof Repair - \$200,000
McFadden Farm Water Main Improvement - \$385,000
Burlington Street Water Main Replacement - \$350,000

Water & Resource Recovery Center

High Strength Waste Receiving & Storage - \$1,632,346

Airport

Asphalt Pavement Repair \$150,000
Rehabilitate Taxiway A - \$350,000
Relocate Existing Emergency Airfield \$149,500

Public Works

Curb Ramp Program - \$342,265
44,000 GVW Dump Truck Replacement - 325,000
Aerial Bucket Truck Replacement - \$325,000
33,000 GVW Dump Truck Replacement - \$179,800
Cab-Over Solid Waste Vehicles - \$452,275
Flood Control Units - \$366,667

Sanitary Sewer Improvements

Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements - \$223,500
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements - \$708,000
Force Main Stabilization - \$1,300,000
Manhole Replacement/Rehab Program - \$275,000
General Sanitary Sewer Replacement - \$200,000
Force Main Air Release Replacement Project - \$325,000

Stormwater Improvements

Storm Sewer General Replacements - \$100,000
Bee Branch Creek Gate & Pump Replacements - \$9,550,000

Street Related Improvements

East - West Corridor Capacity Improvements - \$1,200,000
Southwest Arterial ITS Corridor Development - \$850,000
Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing - \$525,000
Stoneman Road Reconstruction - \$835,030
Stone Retaining Walls - \$200,000
Central Ave Traffic Study - \$265,000
Schmitt Island Connector Trail - \$275,000

Traffic Improvements

Broadband Acceleration and Universal Access - \$130,000
Street Light Replacement and New Installation - \$128,200
Street Camera Installation - \$105,775
Grandview Street Light Replacement - \$100,000
Fiber Infrastructure Management System - \$100,000
Dubuque Entry Point Camera Project - \$124,500
32nd and Jackson Street Signal Reconstruction and Camera Project - \$230,000

Engineering Miscellaneous

Riverfront Dock Expansion - \$1,050,000
Riverfront Leasehold Improvements - \$265,000
Riverfront Property Purchase - \$750,000

Economic Development

Greater Downtown Urban Renewal District Incentive & Rehab Program - \$440,000
Workforce Development - \$310,000
Washington Neighborhood Facade Program - \$105,000
Downtown Rehab Grant Program - \$175,000
Develop McFadden Property - \$233,500

Transit

Transit Vehicle Replacement - \$1,280,276

Parking

Bus DC Charging Stations - \$273,000
New Downtown Parking Ramp - \$4,050,000
Smart Parking System - \$379,000

Housing and Community Development

Homeownership Assistance - \$194,629
Lead Based Paint Hazard Control - \$800,000
Lead Based Paint Hazard Control Grant Match - \$102,332
Neighborhood Reinvestment Partnership - \$300,000
Washington Neighborhood Home Purchase Program - \$231,283
Homeowner Rehabilitation Program - \$155,000
Bee Branch Healthy Homes Resiliency Grant - \$674,000
Credit Repair Program - \$100,000
Neighborhood Broadband - \$100,000

City Manager's Office

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

Finance

General Ledger Software - \$2,145,595

Information Services

City-Wide Computer Replacements - \$855,262
Upgrade Isilon Disk Storage System - \$250,000
Fiber Optic Documentation and Maintenance - \$100,000

This page intentionally left blank.

COMMUNITY INFORMATION

This page intentionally left blank.



Masterpiece on the Mississippi



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

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



This page intentionally left blank.

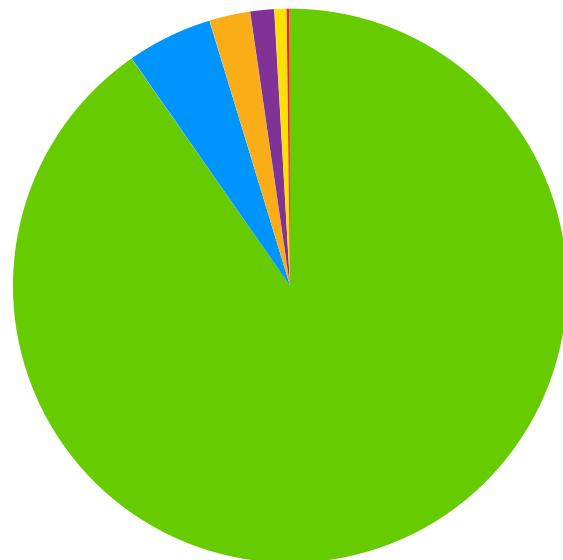
ACCORDING TO THE 2014-2018 AMERICAN COMMUNITY SURVEY (ACS), THE CITY OF DUBUQUE'S DEMOGRAPHICS INCLUDE THE FOLLOWING:

AGE

- Under 5 Years 6.2%
- 5-19 Years 19%
- 20-44 Years 32.2%
- 45-64 Years 25%
- 65 years and better 17.5%

RACE

- White or Caucasian 90.5%
- Black or African American 5 %
- Hispanic or Latino 2.4%
- Asian 1.4%
- Hawaiian & Other Pacific Islander 0.7%
- American Indian and Alaska Native 0.02%



POPULATION

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

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

Average Family Size: 2.88

Median Age: 37 years

HOUSING

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

INCOME

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

DUBUQUE'S LOCATION

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

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

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

Land Area: 32.7 square miles
Riverfront shoreline: 8.8 miles



SERVICES PROVIDED BY THE CITY OF DUBUQUE

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

RECREATION OPPORTUNITIES

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



CULTURAL AMENITIES

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

This page intentionally left blank.

WORKFORCE

Today there are over 12,000 employees working in downtown Dubuque. Dubuque leads the State in downtown rehabilitation and development with over \$825 million of public and private investment since 1985.

According to the latest data from Iowa Workforce Development (December 2020), Dubuque's employment is at 58,000. Dubuque County's unemployment rate for December 2020 was 3.5% while Iowa's rate was 3.1% and the nation's was 6.7%.

The top ten employers in the area employ less than 22% of the total workforce. Peninsula Gaming Co. LLC, the greatest revenue source among all taxpayers, contributes approximately 2% of the City's taxable valuation.

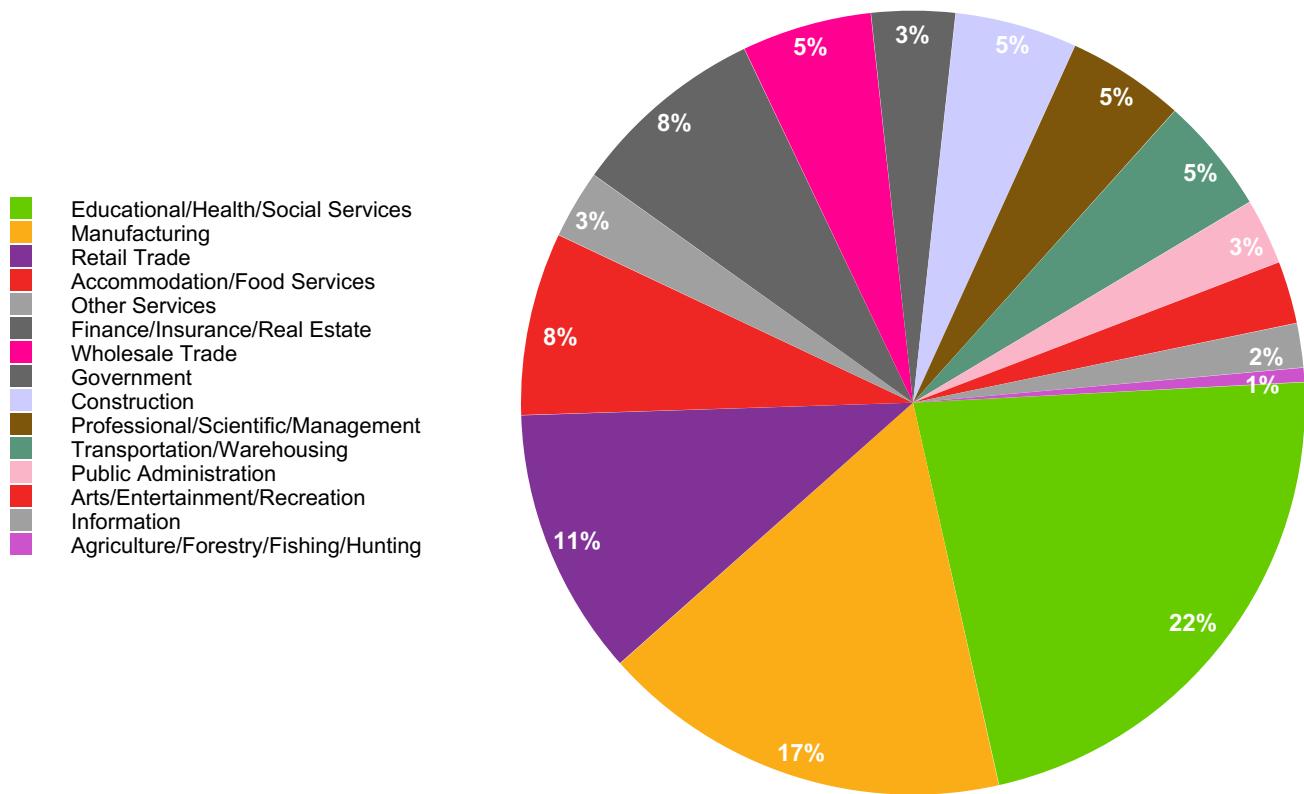
TOP EMPLOYERS	
Employer	Employees
John Deere *	2,600
Dubuque Community School	1,957
MercyOne Medical Center	1,410
Medical Associates	1,061
Unity Point Health-Finley Hospital	975
Andersen Windows	750
City of Dubuque	737
Sedgwick	725
Cottingham & Butler	650
Dubuque Bank & Trust/Heartland	600

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

MAJOR TAXPAYERS (In Thousands of Dollars)	
Taxpayer	Valuation
Peninsula Gaming Co. LLC	\$ 63,779
Kennedy Mall Inc.	\$ 38,960
GRTD Investments LLC	\$ 31,301
Progressive Processing LLC	\$ 25,380
Walter Development LLC	\$ 25,166
Mar Holdings LLC	\$ 21,343
Nordstrom Inc.	\$ 14,800
Flexsteel Industries Inc	\$ 14,792
Platinum Holdings LLC	\$ 13,500

Source: Dubuque County Iowa Auditor's Office

EMPLOYMENT BY INDUSTRY





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



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

Area Council of Governments

Dubuque County Conference Board

Convention & Visitor's Bureau Board of Directors

Convention and Visitors Bureau Advisory Committee

County Resource Enhancement and Protection Act (REAP) Committee

Dubuque County Early Childhood Board

Dubuque County Emergency Management Council

Dubuque Initiatives

Dubuque Main Street

Dubuque Metropolitan Area Solid Waste Agency

Dubuque Metropolitan Area Transportation System (DMATS)

Dubuque Racing Association

Dubuque County Examining Board

Four Mounds Foundation

Friends of the Mines of Spain Advisory Board

Greater Dubuque Development Corporation (GDDC)

Operation: New View Community Action Agency

Pre-Disaster Mitigation Plan Committee (PDMP)

River Valley Initiative Foundation Board of Directors

Sister City Relationships Advisory Committee



This page intentionally left blank.

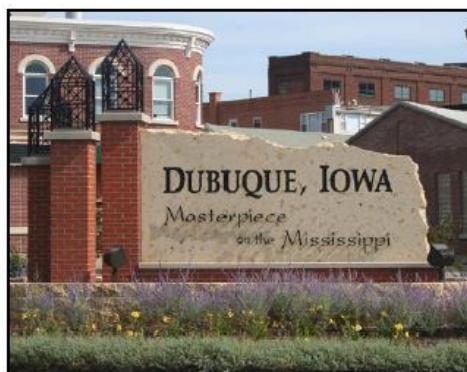
City of Dubuque

Boards and Commissions

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

Airport Commission
 Airport Zoning Commission
 Airport Zoning Board of Adjustment
 Arts and Cultural Affairs Advisory
 Commission
 Board of Appeals
 Building Code Board
 Cable TV Commission
 Catfish Creek Watershed Management
 Authority
 City Board of Review
 Civic Center Commission
 Civil Service Commission
 Community Development Advisory
 Commission
 Electrical Code Board
 Environmental Stewardship Advisory
 Commission
 Enterprise Zone Commission
 Historic Preservation Commission

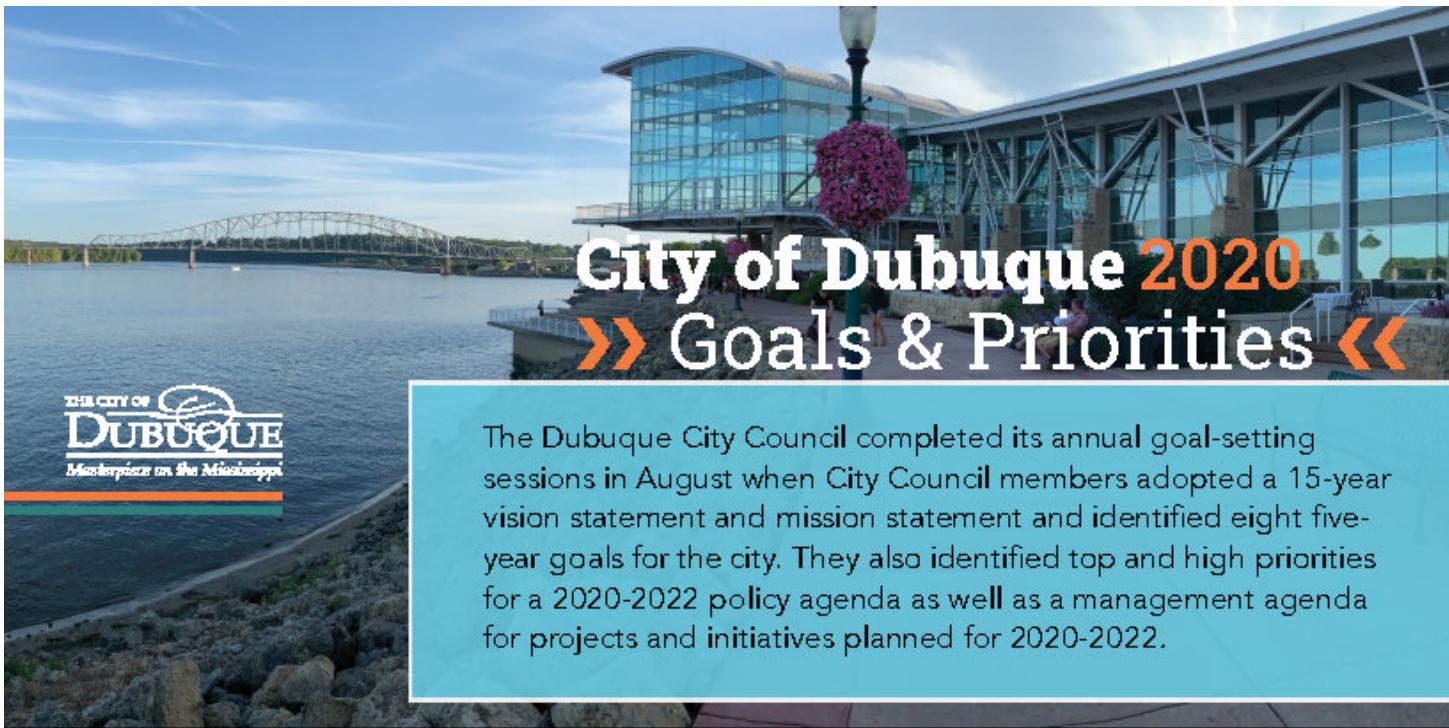
Housing Commission
 Housing Trust Fund Advisory Committee
 Housing Board of Appeals
 Human Rights Commission
 Investment Oversight Commission
 Library Board of Trustees
 Long Range Planning Advisory Commission
 Mechanical & Plumbing Code Board
 Mechanical Code Board
 Mediacom Charitable Foundation
 Parks and Recreation Advisory Commission
 Plumbing Code Board
 Sister City Relationships Advisory
 Commission
 Safe Community Advisory Committee
 Resilient Community Advisory Commission
 Transit Advisory Board
 Zoning Advisory Commission
 Zoning Board of Adjustment



This page intentionally left blank.

BUDGET OVERVIEWS

This page intentionally left blank.



City of Dubuque 2020 » Goals & Priorities «

The Dubuque City Council completed its annual goal-setting sessions in August when City Council members adopted a 15-year vision statement and mission statement and identified eight five-year goals for the city. They also identified top and high priorities for a 2020-2022 policy agenda as well as a management agenda for projects and initiatives planned for 2020-2022.

Policy Agenda

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

2020-2022 Top Priorities »

(in alphabetical order):

- Chaplain Schmitt Island Master Plan: Implementation & Phasing
- Dream Center Facilities and Programs: Self-Sufficiency Additional Funding
- Equitable Fine and Fee Reform: Report, Direction and Actions
- Equitable Poverty Prevention Plan Implementation
- Fountain of Youth: Additional Funding
- Quality Affordable Housing Creation: Direction and City Actions

2020-2022 High Priorities »

(in alphabetical order):

- Arts and Culture Master Plan Implementation: Update Report, Direction, and Actions
- Arts Operating Grants and Art on the River: Update Report, Funding, Direction, and City Action
- Childcare Initiative: Outcomes, City Role, Partners, Direction and City Actions
- Code of Ethics/Social Media for Mayor and City Council: Development and Adoption
- Food Insecurity: Report with Findings and Options, Direction, City Actions, and Funding (including Food Deserts and Grocery Store Attraction)
- Four Mounds/HEART Program: Funding

Management Agenda

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

2020-2022 Top Priorities »

(in alphabetical order):

- Bee Branch Creek Project: Next Steps
- City Racial Equity Toolkit: Implementation
- Community Cameras Program
- COVID-19 Response: Update Report and Next Steps
- Dubuque Riverfront Master Plan (US Army Corps of Engineers)
- Traffic Signal Synchronization/STREETS Program: Update Report, Direction
- Viking Cruise Destination Preparation: Direction, Actions, and Funding

2020-2022 High Priorities »

(in alphabetical order):

- Dupaco Parking Agreement: Next Steps
- Emergency Services Youth Camp: Next Steps
- Grand River Center Future Operations: RFP, Direction, and Agreement
- Human Resource Policies and Handbook: Revision
- School Resource Officers: Direction and Funding
- Smart Mobility: Parking Structure Improvements, Technology Purchases, and Other Actions

City of Dubuque Goals

» 2025 «

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

Management in Progress ▼

- Federal Opportunity Zones: Direction and Next Steps; Advocacy
- Brownfield Grants
- Business Development at the Airport: University of Dubuque
- Opportunity Dubuque Job Training Program
- Industrial Park Development: Next Steps
- Air Service Expansion: City Actions and Funding for Guarantee
- Façade Loan Program: Future Funding

Vibrant Community: Healthy and Safe

Management in Progress ▼

- Water and Resource Recovery Center (WRRCC): Certification of Environmental Laboratory for Analysis of Nutrients
- Computer-Aided Design (CAD) Connection to City Cameras Network
- Communication National Quality Assurance: FY '22 Budget Funding
- Humane Society Contract Renewal
- Police Department Re-Accreditation: Direction and Funding
- Crescent Community Health Center: Expansion for Behavioral Health
- P25 Radio System Implementation
- Fire Department Re-Accreditation: Completion
- Traffic Camera Installation
- Dispatcher Training Program
- Fire Station 6 Building Safety Concerns: Direction
- 9-1-1 Staffing Changes
- Lead Grant Application: Submittal
- Crime Prevention Program: Evaluation Report, Best Practices, Direction and City Actions
- Equitable Community Actions Plan: Outcomes, Report with Options, Direction and Action

Major Projects ▼

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



At this year's City Council goal setting, the Mayor and City Council made the decision to capitalize the word "ALL" in the City of Dubuque's vision statement:

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

Although this change may seem small, Council had a robust discussion emphasizing that until black and brown individuals are welcomed and can succeed, we have not reached our vision. The priorities in this document will help to achieve this vision, and outcomes will be disaggregated by race to identify whether we are making a difference.

Livable Neighborhoods and Housing: Great Place to Live

Management in Progress ▼

- Code Enforcement Accela Program: FY '22 Budget Funding
- Downtown Commercial Buildings Project
- CHANGE Program: Implementation
- Imagine Dubuque Implementation

Major Projects ▼

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

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

Management in Progress ▼

- Cartograph Asset Management System Expansion
- Internal Process for Liquor License Approval
- Certified Financial Report Software Conversion
- Indirect Rate for Grants: FY '22 Budget Request
- Financial Management Software: Study and Draft RFP
- ADA Compliance Transition Report
- InVision Facility Management Software Implementation
- Mayor & City Council Appointment of New City Clerk
- Digital Signatures: Policy and Direction
- City Performance Measures: Implementation
- City Staff Work from Home Options: Direction and Actions
- Socrata Performance Dashboard Implementation: Next Steps
- 9-1-1 Communications Center: Re-Negotiation with Dubuque County
- Citywide Departmental Work Order System Implementation
- Centralized Facility Maintenance and Management 'Department': Report, Direction, and Actions
- City Legislative Lobbying/Advocacy: 2021 Legislative Priorities

Major Projects ▼

- City Hall Annex Windows Replacement: Funding FY'22



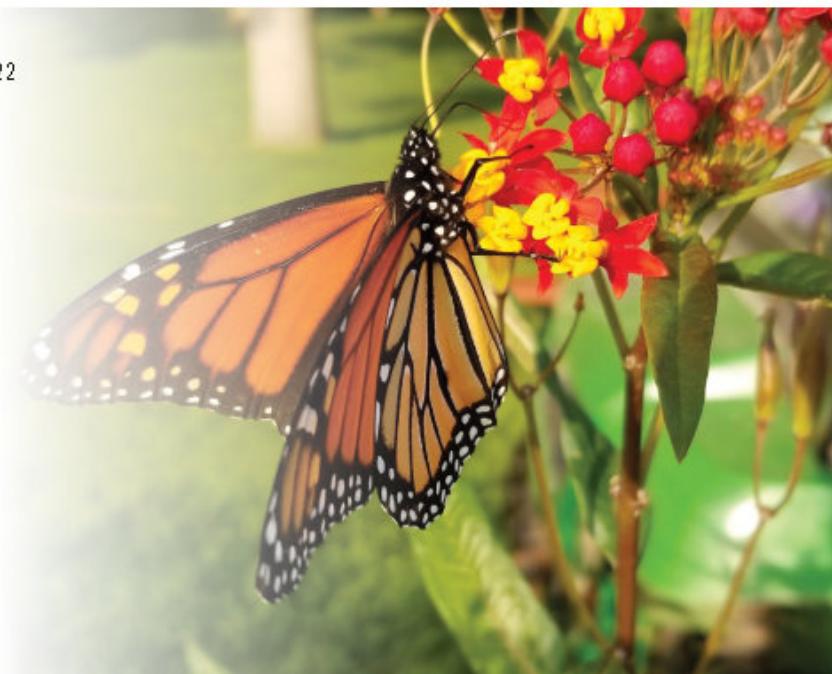
Sustainable Environment: Preserving and Enhancing Natural Resources

Management in Progress ▼

- Sanitary Sewer System Condition Assessment: FY '22 Budget
- Sewer Infrastructure Asset Management Plan: Consultant
- Lead and Copper Rule Compliance Water Sampling and Testing (Annual)
- Growing Sustainable Communities Conference: Expansion
- Public Education on Bikeable/Walkable Dubuque: Funding FY '22
- Flood Control System: Corps of Engineers Project Approval
- Fats, Oils, Greases (FOG) Program: Actions
 - a. WRRRC Environmental Coordinator: Hired
 - b. Program Revision: Align Enforcement and Ordinance
 - c. Marketing Strategy
- Pollinator Habitat in Park System: Research and Funding FY'22
- 50% by 2030 Community Climate Action & Resiliency Plan: Direction and City Actions
- Emerald Ash Borer Program
- Water and Resource Recovery Center: Nutrient Trading and Funding
- Landfill/Methane Gas: Implementation

Major Projects ▼

- 17th/West Locust HUD Resiliency Storm Sewer Improvement Project
- Fire Hydrants Installation [former Vernon Water System]





Partnership for a Better Dubuque: Building Our Community that is Viable, Livable, and Equitable

Management in Progress ▼

- My Brother's Keeper: College Access Work Group
- Welcoming and Connecting with New Residents Program: Implementation (GDBC)
- Civic Action Plan and Civic Leaders Program
- Race in the Heartland Support: Direction and Funding
- Grade Level Reading Strategy (AmeriCorps): Update Report, Direction and City Actions

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

Management in Progress ▼

- E. B. Lyons Center Partnership Development: Agreement
- Library Marketing Campaign: Decision
- AmeriCorps Potential Expansion Area
- Changing Lives Through Literature Program
- Leisure Service Registration System: Purchase and Implementation

Major Projects ▼

- Eagle Point Park Environmental Restoration Project
- Bunker Hill Golf Course Irrigation
- Comiskey Park Renovation
- English Ridge Subdivision Park: Funding, Planning, and Construction
- Veterans Memorial Plaza Dedication
- Grand River Center: Upgrade Projects
- Eagle Valley Subdivision Park: Funding, Planning, and Construction

Connected Community: Equitable Transportation, Technology Infrastructure, and Mobility

Management in Progress ▼

- WiFi in Fixed Route: Exploration and Funding FY '22
- Smart Tool for Integrated Parking Platform: Pilot Program and Funding FY '22
- Parking Ramps Structural Analysis
- Comprehensive Pavement Preservation
- WiFi in Intermodal and Intermodal Lobby: Implementation
- Public Transportation Customer App: Implementation
- Downtown Parking Ordinance: Major Revision
- Street Maintenance Program: Increased Funding
- Complete Streets Policy Implementation: Data Collection and Update Report
- Community Broadband Services Enhancements: Implement

Major Projects ▼

- Highway 52 Repaving
 - a. Phase 1 - Central Ave (21st to 32nd) Pavement Rehab
 - b. Phase 2 - White Street (11th to 21st) Pavement Rehab
 - c. Phase 3 - White (9th to 11th), 11th (White to Elm) Pavement
 - d. Phase 4 - Central Ave (9th to 21st) Pavement Rehab
- Washington Street Improvements (7th to 9th): Completion, Funding FY '21 - Waiting on future development of buildings. Preliminary design complete.
- Four-Laning Southwest Arterial: Completion
- Chavenelle Road Rehabilitation
- Chavenelle Road Hike/Bike Trail
- Northwest Arterial Upgrade
- North Cascade Reconstruction
- Roundabouts: Funding

LINKING LONG- AND SHORT-TERM GOALS

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Concessions - Gates A & C Remodel	Civic Center
	Water Meter Replacement Program	Water
	Water Main Replacement Consent	Water
	Southwest Arterial Water Main Extension	Water
	HWY 20/Dodge St Water Main Relocation	Water
	Water Line Extensions to New Developments	Water
	Wells, Well Field, and Raw Transmission Piping Repair	Water
	Creek Crossing Restoration	Water
	Althauser St. & Eagle St. Water Main Improvements	Water
	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	Water
	Super 20 Mobile Home Park Water Connection to City Water	Water
	Green Alley Water Main and Fittings Replacement	Water
	CIWA Water System Agreements for Water Service Line Installations	Water
	Third Pressure Zone Connection (from Tanzanite Drive to Davenport St.)	Water
	Asphalt Pavement Repair	Airport
	44,000 GVW Dump Truck Replacement	Public Works
	Sanitary Sewer Extensions to New Development	Engineering
	Sanitary Sewer Extensions to Existing Developments	Engineering
	Twin Ridge Lagoon Abandonment	Engineering
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	Engineering
	Catfish Creek Southfork Interceptor	Engineering
	Grove Terrace Sanitary Sewer Reconstruction	Engineering
	Hempstead Sanitary Sewer Reconstruction	Engineering
	Abbott & Cottage Sanitary Sewer Reconstruction	Engineering
	Harvard St Sanitary Sewer Reconstruction	Engineering
	Force Main Stabilization	Engineering
	Perry & Bradley Force Main and Lift Station Improvements	Engineering
	Bee Branch Interceptor Sewer Connection	Engineering
	Storm Sewer Improvements/Extensions	Engineering
	University Ave Storm Sewer	Engineering
	Federal Building Renovation	Engineering
	Riverfront Dock Expansion	Engineering
	Riverfront Leasehold Improvement	Engineering
	INET Fiber Replacement Build Out	Engineering
	Fiber Optic Conduit - Miscellaneous	Engineering
	Broadband Acceleration and Universal Access	Engineering
	Washington Neighborhood Façade Program	Economic Development
	Downtown Rehab Grant Program	Economic Development
	Minority-Owned Business Microloan Initiative	Economic Development

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Develop McFadden Property	Economic Development
	Downtown Rehabilitation Loan Program	Economic Development
	Central Avenue Streetscape Master Plan Implementation	Economic Development
	Development of Graf Properties	Economic Development
	South Port Master Plan Implementation	Economic Development
	New Downtown Parking Ramp	Parking
	Port of Dubuque Ramp - Major Maintenance	Parking

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Vibrant Community: Healthy and Safe	Ladder Truck & Pumper Replacement	Fire
	HVAC Replacement at Fire Headquarters 11 West 9th Street	Fire
	Outdoor Warning Siren Repair/Replace	Fire
	Ambulance Replacement	Fire
	Fire Station Expansion/Relocation	Fire
	Public Lead Line Water Replacement	Water
	Speed Shields	Engineering
	Street Light Replacement and New Installation	Engineering
	Street Camera Installation	Engineering
	Grandview Street Light Replacement	Engineering
	Bus Stop Improvements	Transportation
	Bee Branch Healthy Homes Resiliency Grant	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Livable Neighborhoods and Housing: Great Place to Live	Arena-Paint Exterior Steel Siding	Civic Center
	Paint Exterior Metal	Conference Center
	Riverfront Property Purchase	Engineering
	Dubuque Entry Point Camera Project	Engineering
	Assistance for Homeownership	Housing
	Neighborhood Reinvestment Partnership	Housing
	Washington Neighborhood Home Purchase Program	Housing
	Homeowner Rehabilitation Program	Housing
	First-Time Home Buyer Program	Housing
	Rental Dwelling Rehabilitation Programs	Housing
	Credit Repair Program	Housing
	Window Replacement Program	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Implement Mechanical & Electrical System Design Study Recommendations	Fire
	Replace Water Lines	Parks
	Murphy - Replace Water Lines	Parks
	Arena Air Conditioner Replacement	Civic Center
	Flora and Sutton Pools Annual Maintenance	Recreation
	Flora & Sutton Filter Tank Replacement	Recreation

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Flora - Water Playground	Recreation
	Mystique Community Ice Center Settling Remediation	Recreation
	Replace Carpet	Conference Center
	Replace Table, Chairs, and Podiums	Conference Center
	Concrete Restoration	Conference Center
	Replace Fabric Wall Covering	Conference Center
	Roof Restoration	Conference Center
	Stage and Riser Replacement	Conference Center
	Water Treatment Plant Condition Assessment and Master Plan	Water
	Water Storage Tank Coating Program	Water
	WTP and Pump Station Pipe Rehabilitation	Water
	SCADA & Communications Improvements	Water
	Burlington Street Water Main Replacement	Water
	WTP Roof Repair	Water
	Water and Sewer Rate Analysis	Water
	Generators-Park Hill & Mt. Carmel	Water
	Final Clarifier Rehabilitation	W&RRC
	Lift Station SCADA Upgrades	W&RRC
	56,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Public Works
	Vacuum Street Sweeper Replacement	Public Works
	Aerial Bucket Truck Replacement	Public Works
	33,000 GVW Dump Truck Replacement	Public Works
	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	Public Works
	Cab-Over Solid Waste Vehicles	Public Works
	High Pressure Sewer Jet Cleaner	Public Works
	Smart Covers	Public Works
	Sewer Utility Master Plan	Engineering
	Sanitary Sewer CCTV Inspection, Cleaning, Assessment	Engineering
	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	Engineering
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	Engineering
	General Sanitary Sewer Replacement	Engineering
	Force Main Air Release Replacement Project	Engineering
	Storm Sewer General Replacements	Engineering
	Catch Basin Reconstruction	Engineering
	Fiber Infrastructure Management System	Engineering
	Parking Ramp Condition Assess and Maintenance Plan	Parking
	Bus DC Charging Stations	Parking
	Smart Parking System	Parking

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Aerial Orthophotography and LiDAR	City Manager's Office
	General Ledger Software	Finance
	General Ledger Software - Business	Finance
	City-Wide Computer and Printer Replacements- Business	Information Services
	City-Wide Computer and Printer Replacements - General Gov	Information Services
	Data Vault	Information Services
	Upgrade Isilon Disk Storage System	Information Services
	Fiber Optic Documentation and Maintenance	Information Services
LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Sustainable Environment: Preserving and Enhancing Natural Resources	Ash Tree Removal and Tree Replacement	Parks
	Street Tree Program	Parks
	Highway 20-Replace Roses	Parks
	Activated Sludge Process Improvements	W&RRC
	High-Strength Waste Receiving & Storage	W&RRC
	Sidestream Nitrogen Removal	W&RRC
	Sidestream Phosphorous Removal	W&RRC
	Floodwall Post-Flood Repair Program	Public Works
	Ice Harbor Gates Fender Replacement Project	Public Works
	Sanitary Sewer Root Foaming	Public Works
	Flood Control Units	Public Works
	Southgate Sanitary Sewer Reconstruction	Engineering
	Sanitary Sewer Lining Program	Engineering
	Manhole Replacement/Rehab Program	Engineering
	Catfish and Granger Creek Interceptor, Force Main and Lift Station Improvements	Engineering
	Stormwater Infiltration & Inflow Elimination Program	Engineering
	Drain Tile Program	Engineering
	Bee Branch Creek Gate & Pump Replacement	Engineering
	Flood Control Maintenance Facility	Engineering
	Pennsylvania Culvert Replacement	Engineering
	Seippel Road Culvert Replacement	Engineering
	NW Arterial Detention Basin Improvements	Engineering
	Cedar Cross Road Storm Sewer Construction	Engineering
	LED Re-Lamp Schedule	Engineering
	Lead Based Paint Hazard Control	Housing
	Lead Based Paint Hazard Control Grant Match	Housing
	Municipal Green House Gas Inventory	City Manager's Office

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable	Washington Community Gateway	Parks
	Low/Mod Income Park Improvements	Recreation
	Greater Downtown URD Incentive & Rehab Programs	Economic Development
	Workforce Development	Economic Development
	Neighborhood Broadband	Housing
	Downtown Urban Renewal Area Non-Profit Weatherization Assistance	City Manager's Office
	Non-Profit Weatherization Improvements Assist.	City Manager's Office
	Downtown ADA Assistance	City Manager's Office
LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Diverse Arts, Culture, Parks and Recreation: Experiences and Activities	Pebble Cove Park Development	Parks
	North Fork Trail Park Development	Parks
	Concrete Improvements	Parks
	Stone Work	Parks
	Renovate Log Cabin Pavilion	Parks
	Replace Lights on Tennis Courts	Parks
	Ham House-Replace Roof	Parks
	Marshall-Replace Play Unit	Parks
	Storybook Zoo Playground Replacement	Parks
	Five Flags Building Improvements	Civic Center
	Theater Install Orchestra Pit Lift	Civic Center
	Arena - Stage Replacement	Civic Center
	Schmitt Island Connector Trail	Engineering
	Bee Branch Creek Trail: 16th to 9th	Engineering
	Chavenelle Road to SW Arterial	Engineering
LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility	Reconstruct Taxiway A	Airport
	Relocate Existing Emergency Airfield	Airport
	Asphalt Milling Program	Public Works
	Curb Ramp Program	Public Works
	Concrete Street Section Repair Program	Public Works
	Pavement Marking Project	Engineering
	Street Construction General Repairs	Engineering
	East - West Corridor Capacity Improvements	Engineering
	Southwest Arterial ITS Corridor Development	Engineering
	Westside Drive Street Lights	Engineering
	7th Street Extension to Pine Street	Engineering
	North Cascade Road Reconstruction	Engineering
	Cedar Cross Rd Reconstruction	Engineering
	Seippel Road Reconstruction	Engineering
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Engineering
	Pavement Preservation Joint Sealing	Engineering

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

Rockdale Road Reconstruction	Engineering
Stoneman Road Reconstruction	Engineering
Sylvan Drive Reconstruction	Engineering
Century Drive Reconstruction	Engineering
Sidewalk Inspection Program - Assessable	Engineering
Sidewalk Program - City-Owned Property	Engineering
Sidewalk Program Related Curb and Catch Basin Replacements	Engineering
Stone Retaining Walls	Engineering
Bridge Repairs/Maintenance	Engineering
Lowell Street Retaining Wall	Engineering
Brick Paver Maintenance	Engineering
14th Street Overpass	Engineering
Central Ave Traffic Study	Engineering
Central Avenue Streetscape Design	Engineering
Signalization Program	Engineering
Traffic Signal Mastarm Retrofit	Engineering
Traffic Signal Interconnect Conduit Replacement	Engineering
Traffic Signal Controller Replacement	Engineering
Street Lighting and Traffic Signal Knockdown/Insurance	Engineering
Traffic Signal Intersection Reconstruction	Engineering
STREETS Traffic Control Project	Engineering
Traffic Signal Fiber Optic Network Program	Engineering
ITS Traffic Control Equipment	Engineering
Traffic Signal Vehicle Detection Conversion	Engineering
Citywide Fiber Cable Backbone Masterplan	Engineering
32nd and Jackson Street Signal Reconstruction and Camera Project	Engineering
Transit Vehicle Replacement	Transportation

CITY OF DUBUQUE
FISCAL YEAR 2022 RECOMMENDED BUDGET
FACT SHEET

Total Budget	\$191,235,194	-3.49% less than FY 2021
Operating Budget	\$141,892,444	2.07% more than FY 2021
Capital Budget	\$49,342,750	-16.56% less than FY 2021
City Tax Asking	\$26,630,342	1.63% more than FY 2021
City Tax Rate	\$10.04956 per \$1,000	-0.93% less than FY 2021
Taxable Valuation	\$2,646,230,850	+2.59% more than FY 2021
TIF Increment Valuation	\$400,278,950	-1.31% less than FY 2021
Tax Rate Change	-0.93%	

Impact on Property Owners (City Taxes Only)

Residential = +1.62%	Commercial = 0.00%	Industrial = -0.30%	Multi-residential = -6.15%
\$+12.49	\$0.00	\$-14.20	\$-116.55

Recommended Fee Adjustments

Sanitary Sewer	3% rate increase effective July 1, 2021
Water	3% rate increase effective July 1, 2021
Stormwater	6.76% rate increase effective July 1, 2021
Solid Waste	2.60% rate increase effective July 1, 2021
Recreation	Annual Golf fee increases/decreases to maintain 100% self-support guideline: \$10 increase on all annual passes and \$50 increase to the college pass.
Planning	4% increase in Development Services fees to reflect actual processing costs based on FY2021 wages and benefits.

<u>Positions</u>	<u>Full-Time Equivalent Changes</u>	<u>Full-Time Equivalent</u>
All Funds	6.78	726.22*

* Included Full Time employees (594.00), Part Time employees (75.33), and Seasonal (56.89)

This page intentionally left blank.

SUMMARY OF TOTAL REVENUE AND EXPENDITURES

- ALL BUDGETED FUNDS

Revenues/Sources	FY20 Actual	FY21 Adopted Budget	FY22 Recomm'd Budget
Taxes	\$ 53,863,211	\$ 56,555,707	\$ 58,394,397
Licenses and Permits	\$ 1,703,906	\$ 2,050,744	\$ 1,955,835
Use of Money and Property	\$ 14,992,171	\$ 15,630,983	\$ 16,031,663
Intergovernmental	\$ 39,370,843	\$ 43,333,491	\$ 34,070,391
Charges of Services	\$ 39,174,287	\$ 51,634,842	\$ 46,147,596
Special Assessments	\$ 114,964	\$ 360,000	\$ 187,000
Miscellaneous	\$ 9,844,029	\$ 8,724,253	\$ 8,970,548
Subtotal Revenues	\$ 159,063,411	\$ 178,290,020	\$ 165,757,430
Other Financing Sources:			
Proceeds from Bonds	\$ 14,652,393	\$ 15,832,613	\$ 12,277,457
Transfers In	\$ 30,150,097	\$ 38,546,911	\$ 36,464,675
Beginning Fund Balance	\$ 64,431,570	\$ 60,248,413	\$ 56,223,882
Total Available Resources	\$ 268,297,471	\$ 292,917,957	\$ 270,723,444
Expenditures/Uses			
Public Safety	\$ 29,267,232	\$ 30,957,805	\$ 32,235,472
Public Works	\$ 12,365,721	\$ 13,862,438	\$ 13,919,417
Health and Social Services	\$ 900,434	\$ 970,271	\$ 1,003,072
Culture and Recreation	\$ 12,318,868	\$ 13,212,220	\$ 13,886,463
Community and Economic Development	\$ 14,386,461	\$ 15,092,117	\$ 16,069,975
General Government	\$ 9,646,300	\$ 10,163,298	\$ 10,859,438
Business Type	\$ 27,611,386	\$ 30,309,437	\$ 30,545,525
Debt Service	\$ 27,882,101	\$ 24,447,354	\$ 23,373,082
Capital Improvement Projects	\$ 43,520,457	\$ 59,132,225	\$ 49,342,750
Subtotal Expenditures	\$ 177,898,960	\$ 198,147,165	\$ 191,235,194
Other Financing Uses:			
Transfers Out	\$ 30,316,213	\$ 38,532,618	\$ 36,464,675
Ending Fund Balance	\$ 60,082,298	\$ 56,238,174	\$ 43,023,575
Total Uses and Fund Balance	\$ 268,297,471	\$ 292,917,957	\$ 270,723,444

This page intentionally left blank.

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
ALL BUDGETED FUNDS

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Projected Budget	FY 2023 Projected Budget	FY 2024 Projected Budget	FY 2025 Projected Budget	FY 2026 Projected Budget
Revenue							
Taxes	\$ 53,863,211	\$ 56,555,707	\$ 58,394,397	\$ 62,644,663	\$ 65,530,867	\$ 68,743,380	\$ 69,494,625
Licenses & Permits	1,703,906	2,050,744	1,955,835	2,560,086	2,635,008	2,716,573	2,805,435
Use of Money & Property	14,992,171	15,630,983	16,031,663	15,827,445	15,787,686	15,883,357	15,965,605
Intergovernmental	39,370,843	43,333,491	34,070,391	38,614,051	32,194,899	33,625,705	27,739,884
Charges for Service	39,174,287	51,634,842	46,147,596	48,085,562	49,670,670	51,163,880	52,741,611
Special Assessments	114,964	360,000	187,000	60,000	122,070	60,000	804,524
Other Financing Sources	14,652,393	15,832,613	12,277,457	36,377,269	39,485,439	6,184,705	6,294,113
Transfers In	30,150,097	38,546,911	36,464,675	46,461,764	48,689,097	51,323,799	54,612,413
Miscellaneous	9,844,029	8,724,253	8,970,548	7,393,558	7,793,535	7,651,661	7,791,738
Total Revenue	\$203,865,901	\$232,669,544	\$214,499,562	\$258,024,398	\$261,909,271	\$237,353,060	\$238,249,948
Expenditures							
Employee Expense	\$ 60,078,284	\$ 65,159,694	\$ 67,736,318	\$ 69,949,812	\$ 71,857,915	\$ 74,820,765	\$ 77,627,273
Supplies & Services	42,593,073	43,925,237	45,553,267	44,304,620	45,010,223	45,750,651	46,786,547
Capital Outlay	3,071,523	4,466,109	4,433,043	4,576,328	4,110,452	4,290,093	4,318,271
Debt Service	27,882,101	24,447,354	23,373,082	27,091,601	29,435,280	30,802,723	31,620,616
Non-Expense Accounts	753,522	1,016,545	796,734	759,267	771,924	784,756	797,767
Transfers Out	30,150,097	38,546,911	36,464,675	46,461,764	48,689,097	51,323,799	54,612,413
Unencumbered Funds	—	—	(364,290)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	43,520,458	59,132,225	49,342,750	45,797,388	39,271,846	28,761,981	25,955,570
Total Expenditures	\$208,049,058	\$236,694,075	\$227,335,579	\$238,740,780	\$238,946,737	\$236,334,768	\$241,518,457
Net Increase (Decrease) in Fund Balance	(4,183,157)	(4,024,531)	(12,836,017)	19,283,618	22,962,534	1,018,292	(3,268,509)
Beginning Fund Balance	64,431,570	60,248,413	56,223,882	43,387,865	62,671,483	85,634,017	86,652,309
Ending Fund Balance	\$ 60,248,413	\$ 56,223,882	\$ 43,387,865	\$ 62,671,483	\$ 85,634,017	\$ 86,652,309	\$ 83,383,800

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Projected Budget	FY 2023 Projected Budget	FY 2024 Projected Budget	FY 2025 Projected Budget	FY 2026 Projected Budget
Revenue							
Taxes	\$ 34,786,075	\$ 35,989,261	\$ 37,275,684	\$ 37,182,105	\$ 37,955,261	\$ 38,683,959	\$ 39,562,493
Licenses & Permits	1,466,337	2,010,659	1,917,920	1,986,789	2,061,711	2,143,276	2,232,138
Use of Money & Property	12,224,877	14,333,352	14,470,183	14,832,241	14,822,817	14,913,129	15,005,663
Intergovernmental	2,719,894	2,421,928	3,606,809	2,378,901	2,228,156	2,088,084	1,948,397
Charges for Service	5,256,677	6,168,377	5,446,690	5,534,306	5,613,073	5,693,519	5,775,689
Special Assessments	—	—	—	30,000	30,000	30,000	30,000
Other Financing Sources	31,678	—	—	55,406	55,406	55,406	55,406
Transfers In	10,032,108	11,017,904	11,249,173	11,068,200	12,410,497	14,137,438	15,664,223
Miscellaneous	2,822,319	2,228,607	2,513,917	2,482,444	2,506,855	2,531,755	2,557,153
Total Revenue	\$ 69,339,965	\$ 74,170,088	\$ 76,480,376	\$ 75,550,392	\$ 77,683,776	\$ 80,276,566	\$ 82,831,162
Expenditures							
Employee Expense	\$ 43,236,814	\$ 46,557,085	\$ 48,725,366	\$ 50,384,882	\$ 52,138,131	\$ 54,446,645	\$ 56,633,240
Supplies & Services	17,838,056	18,379,057	18,567,863	18,907,975	19,320,481	19,673,191	20,102,656
Capital Outlay	1,389,680	1,985,504	2,093,001	2,089,816	2,089,816	2,089,816	2,089,816
Debt Service	1,109,870	648,193	407,210	107,313	51,162	49,910	49,849
Non-Expense Accounts	(437,706)	(504,986)	(501,225)	(517,515)	(533,040)	(549,031)	(565,502)
Transfers Out	4,152,794	5,817,568	5,823,231	2,814,208	2,948,340	3,104,661	3,255,754
Unencumbered Funds	—	—	(364,290)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	2,028,928	2,229,339	2,354,811	1,964,265	1,869,446	1,661,945	1,465,930
Total Expenditures	\$ 69,318,436	\$ 75,111,760	\$ 77,105,967	\$ 75,550,944	\$ 77,684,336	\$ 80,277,137	\$ 82,831,743
Net Increase (Decrease) in Fund Balance	21,529	(941,672)	(625,591)	(552)	(560)	(571)	(581)
Beginning Fund Balance	18,327,324	18,348,853	17,407,181	16,781,590	16,781,038	16,780,478	16,779,907
Ending Fund Balance	\$ 18,348,853	\$ 17,407,181	\$ 16,781,590	\$ 16,781,038	\$ 16,780,478	\$ 16,779,907	\$ 16,779,326

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

WHY

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

EFFECT ON THE BUDGET AND BUDGET PROCESS

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

ASSUMPTIONS

The baseline revenues and expenditures are based on the FY 2021 revised budget. There are frozen positions in FY 2021 and FY2022 which will be further evaluated after the City receives the local option sales tax annual reconciliation payment in November 2021. Property taxes after FY 2022 are assumed to increase to maintain the current level of service based on the previous assumptions. General fund revenues other than property taxes are increased 2% each year. All personal services costs are increased by 2% each year. Utility rate revenues are based on long term cash flows prepared by the City's financial advisor. Capital projects are based on the resources available to support the City's five-year Capital Improvement Program.

LINKING TO STRATEGIC GOALS

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

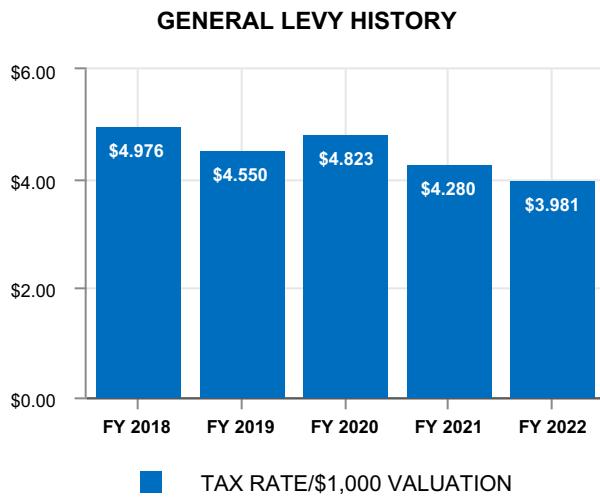
This page intentionally left blank.

REVENUE CATEGORY EXPLANATIONS

PROPERTY TAXES

All property taxes collected for the City are levied on the assessed valuation of real and personal property as determined by the City Assessor. For Fiscal Year 2022, the total tax collection of \$26,630,342 is a +1.63% increase as compared to FY 2021. The total tax collection includes \$9,964 for agricultural land. The overall levy is made up of five parts as described below.

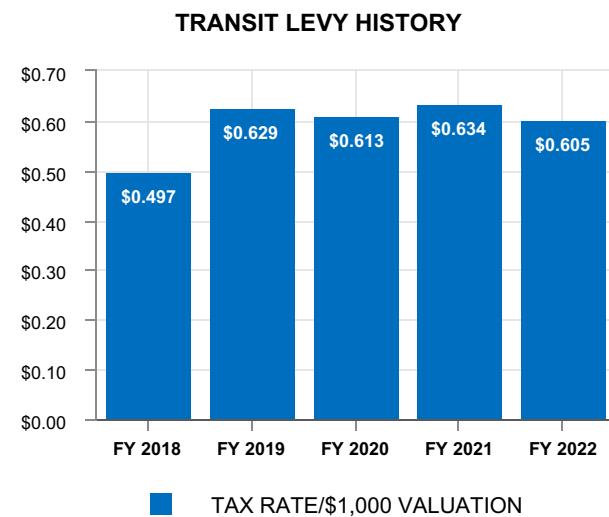
GENERAL LEVY HISTORY



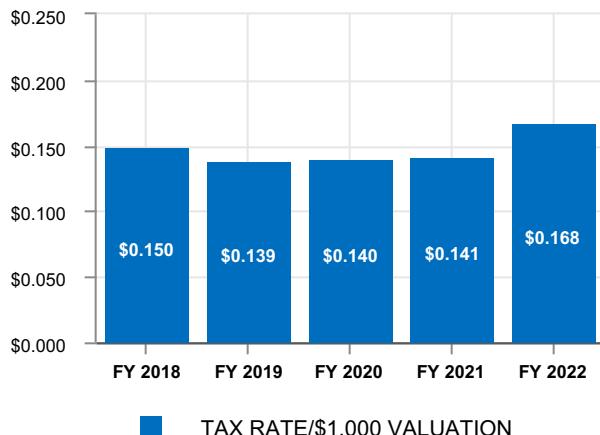
The **General Levy** for the general fund is limited by the State of Iowa to \$8.10 per \$1,000 of assessed valuation in any tax year, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2022 is just \$3.981, which is down from \$4.280 the year before. The General Levy is certified with the State of Iowa at \$8.10 by moving eligible Employee Trust & Agency expenses (allowable in the Trust & Agency Levy) into the General Levy.

The State of Iowa requires this shift to maximize the General Levy first. Also, 50% of the one cent local option sales tax and 98% of the gaming revenues (taxes and lease) is applied for property tax relief which has created a savings in the total City tax rate of \$4.14/\$1,000 valuation.

Outside of the General Fund levy, a **Transit Levy** can be used without the vote of the electors to fund the operations of a municipal transit system. This levy may not exceed 95 cents/\$1,000 valuation. The levy is collected in the General Fund, and then transferred to the Transit Fund. The FY 2022 levy of 0.605 cents will generate \$1,601,290 which is a 1.30% decrease from FY 2021.



TORT LIABILITY LEVY HISTORY



The **Trust and Agency Levy** is available for payroll benefit costs (as defined by the City Finance Committee) including Retirement (IPERS), Municipal Fire and Police Retirement (MFPSI), Police Pensions, Social Security/Medicare, Police and Fire medical costs, Health Insurance, Worker's Compensation, Life Insurance, and Unemployment. The total payroll benefit costs allowable in this levy are \$13.9 million. The trust and agency levy has decreased to \$5.203 in FY 2022 as a result of significant savings from switching health insurance third party administrator in FY 2018.

DEBT SERVICE LEVY HISTORY



Outside of the General Fund levy, a **Tort Liability Levy** can be used without the vote of the electors to fund the cost of general liability insurance to the total amount necessary. The levy is collected in the Tort Liability fund and then transferred into the General Fund to pay general liability insurance expense. The FY 2022 levy of 0.168 cents generates \$444,327. The City is a member of the Iowa Community Assurance Pool (ICAP) which is a local government risk-sharing pool in the State of Iowa. The tort liability levy request changes based on risk adjustments received from ICAP.

TRUST & AGENCY LEVY HISTORY

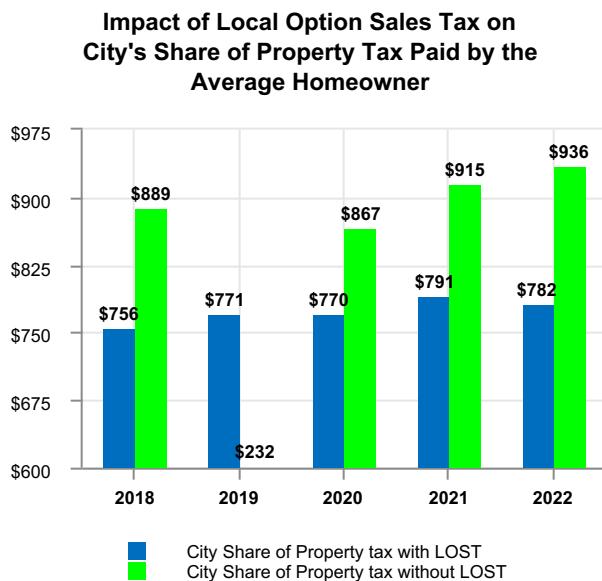


The final portion of the levy is for **Debt Service**. This levy is restricted to General Obligation (GO) bond debt and judgments. The City of Dubuque has a GO bond issuance for the replacement of fire trucks and an ambulance issued in FY 2011 for \$1,355,500 and a franchise fee judgment bond issued in FY 2016 for \$2,800,000 with debt service abated by the debt service levy of \$280,730 in FY 2022.

OTHER TAXES

Local Option Sales Tax (LOST)

Beginning April 1, 1988, an additional 1% local option sales tax is applied to all goods and services delivered within the City of Dubuque, to which the State of Iowa sales tax already applies. This was approved by the voters in February of 1988. Of the total received, 50% of the funds are marked for property tax relief; 20% for City facilities maintenance (upkeep of City-owned property, transit equipment, riverfront and wetland development, and economic development); and 30% for special assessment relief (street special assessments and the maintenance and repair of streets). Annually the State sends the City an estimate of the amount of local option sales tax it will receive monthly for the year. The amount is 95% of the estimated collection and then in November, the City will receive an adjustment to actual for the prior year. This estimate along with actual receipt and sales growth trends, are used to budget. The budget for FY 2022 increased 22.60% compared to FY 2021, which reflects increased sales growth due to online sales.



In FY 2022 approximately \$5,728,946 will be generated for property tax relief. This translates into a reduction of the City share of property tax paid by the Average Homeowner of \$144.98. This chart illustrates the amount the total levy would have to be if the Local Option Sales Tax had not been approved.

Hotel/Motel Tax

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

Hotel/motel tax has increased gradually over the years until FY 2004, when a 35% increase was realized. This was due to the addition of several new hotel/motels in Dubuque. FY 2022 is budgeted with a decrease of 5.55% under FY 2021, which reflects the actual trend.

Other Taxes

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

LICENSES AND PERMITS

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

Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas and 5% electric) – with an decrease of 3.13% in FY 2022. The Fiscal Year 2022 projection for Cable Franchise Fees is \$573,297. The Utility Franchise Fees FY 2022 projection is \$5,208,865, all for property tax relief.

USE OF MONEY AND PROPERTY

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

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

City Council policy is to use 100% of the DRA distribution of profit to support the Capital Improvement budget. City Council policy for the total received from the DRA operating lease and taxes, and the Diamond Jo admissions and taxes, is to split it 100% for property tax relief in the General Fund and 0% to support the Capital Improvement program.

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



In 2022, 100% of the total or approximately \$5,229,358 is projected to be generated and reduce the amount paid by the average homeowner by \$151.79. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2022 and beyond gaming projections include the impact of video gaming terminals in Illinois and the new casino in Davenport.

INTERGOVERNMENTAL REVENUE

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

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

The Iowa Department of Transportation (IDOT) provides annual projections on the amount of Road Use Tax Funds the City of Dubuque will receive over the next five years based on a per capita amount. The State Road Use Tax Fund consist of revenues from fuel tax, vehicle registration fees, use tax, driver's license fees and other miscellaneous sources and is distributed to cities on a per capita basis. It should be noted that in FY 2010, the Iowa Department of Revenue increased Road Use Tax Funds (RUT) as a result of higher vehicle registration fees passed into law in 2008. The gas tax was increased ten cents beginning in February 2015. The city is estimated to receive \$38,361,190 for FY 2022-2026.

CHARGES FOR SERVICES

Utility Charges

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

Other Charges for Services

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

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

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

Public Safety – Special Police services and ambulance fees.

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

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

SPECIAL ASSESSMENTS

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

MISCELLANEOUS REVENUE

Internal Charges

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

Proceeds from Bonds

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

Miscellaneous Revenue

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

Transfers

This is for the transfer of money between City funds.

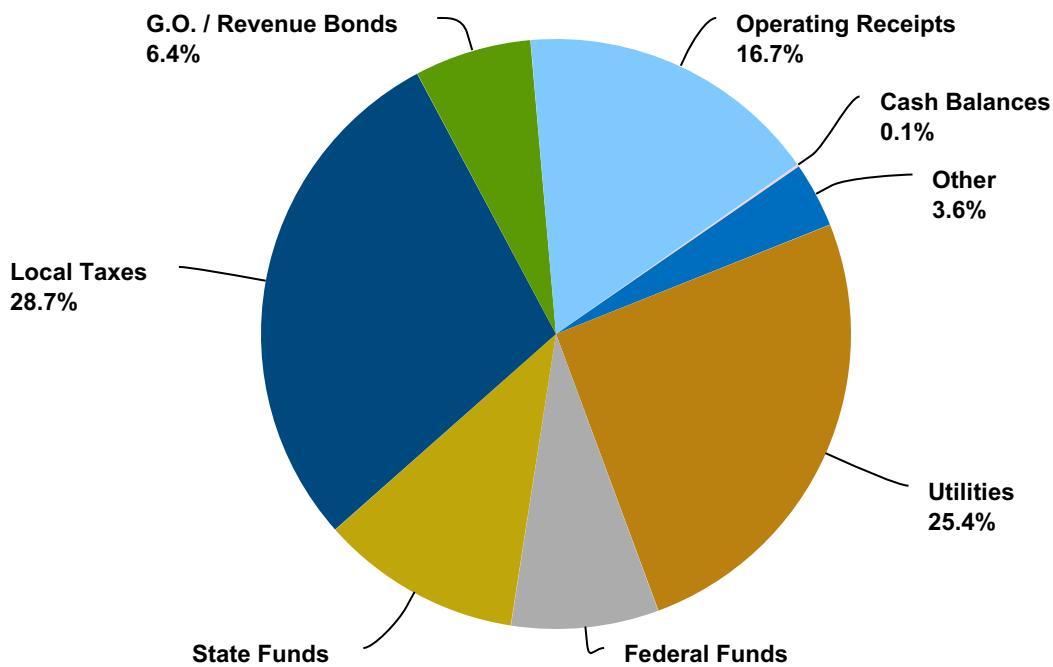
REVENUE HIGHLIGHTS

REVENUE PROJECTIONS

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

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

WHERE THE MONEY COMES FROM FY 2022 RECOMMENDED TOTAL BUDGET



Total Recommended Budget \$191,235,194

*Excludes Transfers

The major resource assumptions used in preparing the Fiscal Year 2022 recommended budget include the following:

- a. Unencumbered funds or cash balances of \$200,000 will be available in FY 2022 and each succeeding year to support the operating budget.
- b. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2022. Sales tax receipts are projected to increase 22.60% over FY 2021 budget \$2,112,016 and 1.85% over FY 2021 actual of \$5,625,145 based on FY 2021 revised revenue estimate which includes a reconciliation payment from the State of Iowa of \$1,610,103 received in November 2020, increase 1.85% percent to calculate the FY 2022 budget, and then increase at an annual rate of 1.85% percent per year beginning in FY 2023. The estimates received from the State of Iowa show a 0.68% increase in the first payment estimated for FY 2022 as compared to the first payment budgeted for FY 2021. The following chart shows the past four years of actual sales tax funds and projected FY 2022 for the General Fund:

Sales Tax Funds	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
PY Q4	\$ 748,108	\$ 366,087	\$ 355,027	\$ 380,549	\$ 419,551
Quarter 1	\$ 1,080,294	\$ 1,066,816	\$ 1,124,105	\$ 1,252,896	\$ 1,390,714
Quarter 2	\$ 1,109,978	\$ 1,098,596	\$ 1,149,881	\$ 1,274,904	\$ 1,415,144
Quarter 3	\$ 939,923	\$ 1,031,606	\$ 971,871	\$ 1,072,643	\$ 1,190,634
Quarter 4	\$ 732,174	\$ 700,312	\$ 761,097	\$ 839,102	\$ 931,403
Reconciliation	\$ 77,018	\$ 217,699	\$ 219,332	\$ 805,052	\$ 381,500
Total	\$ 4,687,495	\$ 4,481,116	\$ 4,581,313	\$ 5,625,146	\$ 5,728,946
% Change	5.17%	(4.61)%	2.24%	22.78%	1.85%

- c. Hotel/motel tax receipts are projected to increase 2.00% \$47,081 over FY 2021 budget and 37.82% over FY 2021 re-estimated receipts of \$1,613,279, and then increase at an annual rate of 2.00% per year.
- d. Federal Transportation Administration (FTA) transit operating assistance is increased from \$1,253,787 in FY 2021. The FY 2022 budget is based on the revised FY 2021 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. Ambulance Ground Emergency Medical Transport Payments increased from \$216,837 in FY 2021 to \$947,176 in FY 2022. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2020. The FY 2021 Adopted budget was based on approximately 800 GEMT eligible calls and a Dubuque Fire Department specific rate of \$275.95 per call. After the Fiscal Year 2021 budget was adopted, the Fire Department filed cost reports for 2018, 2019, and 2020 for uncompensated costs related to Medicaid calls. An exception to the policy for previously filed cost reports was approved during FY 2021 and the revised FY 2021 budget for GEMT revenue is \$947,176 based on 800 GEMT eligible calls and a state average reimbursement rate of \$1,183.97. For FY 2022, the reimbursement rate is based on the state average reimbursement rate of \$1,184 per call and is based on 800 eligible calls.
- f. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2021.
- g. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to decrease \$89,990 from \$808,886 in FY 2021 to \$718,896 in FY 2022 based on Fiscal Year 2020 actual.
- h.

- i. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$43,621 from \$5,185,737 in FY 2021 to \$5,229,358 in FY 2022 based on revised projections from the DRA. This follows a \$198,633 increase from budget in FY 2021 and a \$85,928 increase from budget in FY 2020.

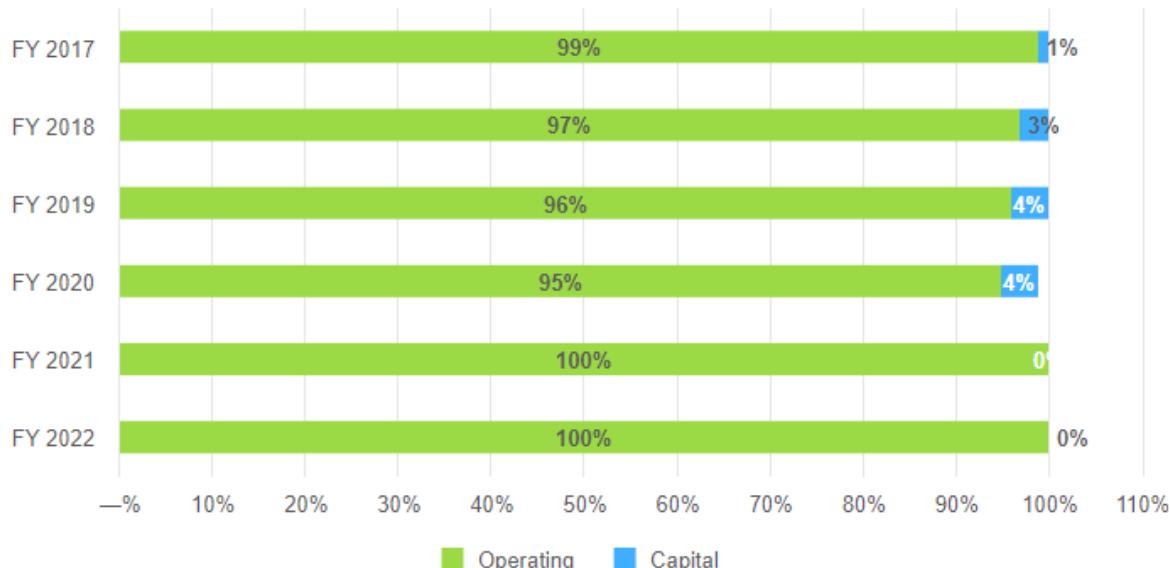
The following is a ten-year history of DRA lease payments to the City of Dubuque:

Fiscal Year	Payments	\$ Change	% Change
Projected	\$ 5,229,358	\$ +103,450	+2.02%
FY 2021 Revised	\$ 5,125,908	\$ -59,829	-1.15%
FY 2021 Budget	\$ 5,185,737	\$ +1,223,741	+30.89%
FY 2020 Actual	\$3,961,996.32	\$ -1,187,192	-23.06%
FY 2019 Actual	\$ 5,149,187.9	\$ +293,177	+6.04%
FY 2018 Actual	\$ 4,856,011	\$ +18,879	+0.39%
FY 2017 Actual	\$ 4,837,132	\$ -195,083	-3.88%
FY 2016 Actual	\$ 5,032,215	\$ -155,297	-2.99%
FY 2015 Actual	\$ 5,187,512	\$ -158,104	-2.96%
FY 2014 Actual	\$ 5,345,616	\$ -655,577	-10.92%
FY 2013 Actual	\$ 6,001,193	\$ +3,305	+0.06%
FY 2012 Actual	\$ 5,997,888	\$ -345,242	-5.44%
FY 2011 Actual	\$ 6,343,130	\$ -477,153	-7.00%

The Diamond Jo payment related to the revised parking agreement decreased from \$584,325 in FY 2021 to \$570,596 in 2022 based on estimated Consumer Price Index adjustment.

- j. The split of gaming revenues from taxes and the DRA lease (not distributions) in FY 2022 will change to 100% operating and 0% capital. When practical in future years, additional revenues will be moved to the capital budget from the operating budget.

Split of Gaming Tax + Revenue Between Operating & Capital Budgets



- k. The Diamond Jo Patio lease (\$25,000 in FY 2022) and the Diamond Jo parking privileges (\$570,596 in FY 2022) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.

- I. The residential rollback factor will increase from 55.0743% in 2021 to 56.4094% or a 2.42% increase in FY 2022. The rollback has been estimated to remain the same from Fiscal Years 2023 through 2026.

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 2022, agricultural property had less growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$80,666 taxable value in FY 2021 and \$82,621 taxable value in 2022) 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 adopted a lower property tax rate than what would be recommended had the rollback factor remained the same.

The residential rollback in Fiscal Year 1987 was 75.6481 percent as compared to 56.4094 percent in Fiscal Year 2022. 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 2021, the City's tax rate would have been \$7.65 per \$1,000 of assessed value instead of \$10.14 in FY 2021.

- m. There was not an equalization order for commercial, industrial or multi-residential property in Fiscal Year 2022. 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.

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

Fiscal Year	State Backfill Reduction
2024	-\$185,356
2025	-\$185,356
2026	-\$185,356
2027	-\$185,357
2028	-\$185,357
Total	-\$926,782

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, 2021 for applications to be considered for FY 2022. 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, and FY 2021 is \$219,886.

The basic formula is the value multiplied by the difference in rollbacks of commercial and residential property then divided by one thousand and then multiplied by the corresponding levy rate:

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

The average commercial and industrial properties (\$432,475 Commercial / \$599,500 Industrial) will receive a Business Property Tax Credit from the State of Iowa for the City share of their property taxes of \$148 in FY 2015, \$693 in FY 2016, \$982 in FY 2017, \$959 in FY 2018, \$843 in FY 2019, and \$861 in FY 2020, and \$779 in FY 2021. FY 2022 is projected to be \$742.

Beginning in FY 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with 3 or more units. Rental properties of 2 units were already classified as residential property.

The State of Iowa will not backfill property tax loss from the rollback on multi-residential property. The rollback will occur as follows:

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	\$331,239
FY 2018	82.50%	\$472,127
FY 2019	78.75%	\$576,503
FY 2020	75.00%	\$691,640
FY 2021	71.25%	\$952,888

FY 2022	67.50%	\$1,379,990
FY 2023	63.75%	\$1,301,679
FY 2024	56.41%	\$1,461,911
Total		\$7,166,590

*56.41% = Current residential rollback

This annual loss in tax revenue of \$1,379,990 in FY 2022 and \$1,461,911 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 \$7,166,590 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

In addition, the State of Iowa eliminated the:

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

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

o. FY 2022 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential	3.54 %
Commercial	1.65 %
Industrial	0.72 %
Multi-Residential	(4.02)%
Overall	2.59 %

*Overall taxable value increased 2.59% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2022.

p. Riverfront property lease revenue is projected to increase by \$28,237 in FY 2022 due to anticipated additional industrial riverfront leases.

q. Natural Gas franchise fees have been projected to increase zero percent over FY 2020 actual of \$907,201. Also, Electric franchise fees have been projected to increase 5 percent over 2021 budget of \$4,178,875. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2023 through FY 2026. The franchise fee charged on gas and electric bills increased from 3% to 5%, the legal maximum, on June 1, 2015.

r. 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 2022.

- s. FY 2022 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 2022, 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.

This page intentionally left blank.

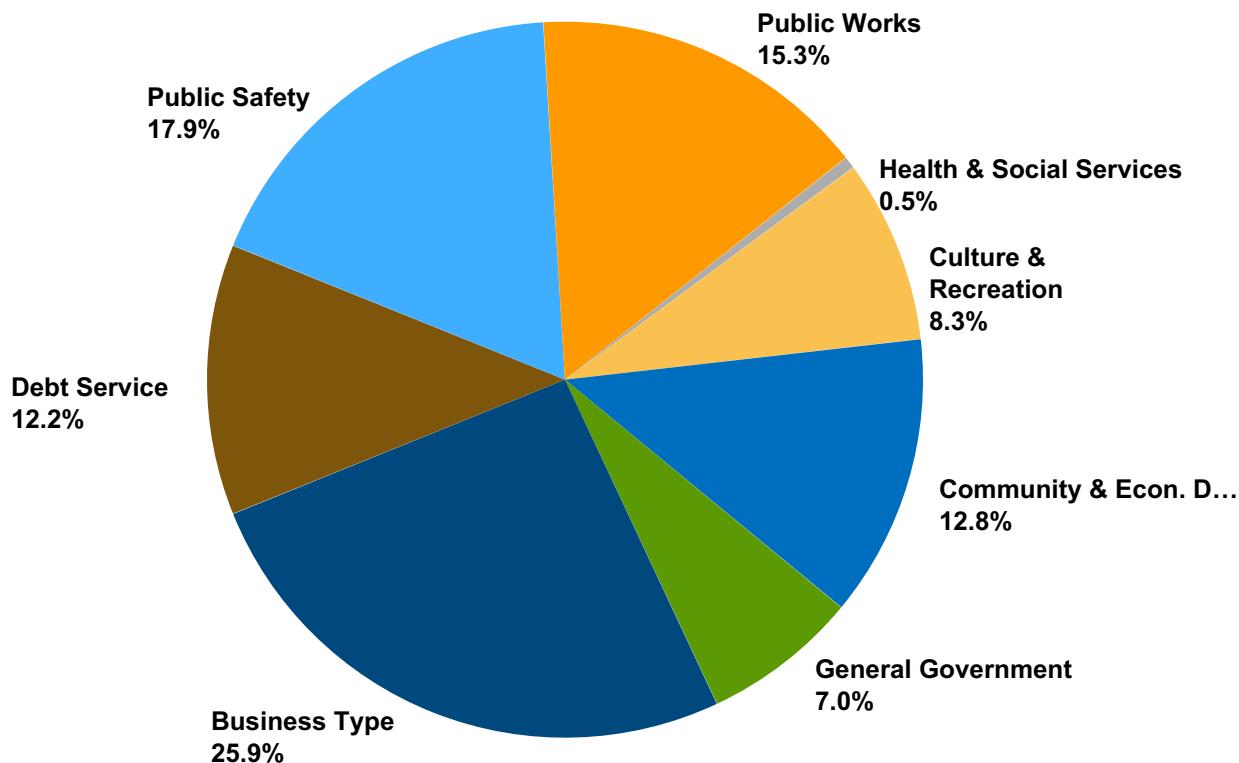
EXPENDITURE HIGHLIGHTS

EXPENDITURE PROJECTIONS

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

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

HOW THE MONEY IS SPENT RECOMMENDED FY2022 BUDGET



TOTAL RECOMMENDED BUDGET \$191,235,194

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

The major requirement assumptions used in preparing the Fiscal Year 2022 recommended budget include the following:

Employee Expense (\$+2,576,624/ +3.95% over FY 2021 Adopted Budget)

- a. The Municipal Fire and Police Retirement System of Iowa (MFPSI) Board of Trustees City contribution for Police and Fire retirement increased from 25.31% percent in FY 2021 to 26.18% percent in FY 2022 (general fund cost of \$150,262 for Police and \$59,244 for Fire or a total of \$209,506). The Iowa Public Employee Retirement System (IPERS) City contribution is unchanged from the FY 2021 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2021 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. The already approved collective bargaining agreements for Teamsters Local Union 120, Dubuque Professional Firefighters Association, and International Union of Operating Engineers in FY 2022 include a 3.00% employee wage increase. The already approved collective bargaining agreement for Teamsters Local Union 120 Bus Operators include a 3.25% employee wage increase. Non-represented employees include a 3.00% wage increase. Total cost of the wage increase is \$1,172,055 to the General Fund.
- c. The City portion of health insurance expense is projected to increase from \$1,025 per month per contract to \$1,086 per month per contract (based on 588 contracts) in FY 2022 (general fund cost of \$300,134). 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. Based on FY 2021 actual experience, Fiscal Year 2022 is projected to have a 6% increase in health insurance costs. Fiscal Year 2022 projections include additional prescription drug plan savings of \$219,256. Estimates for FY 2023 were increased 6%; FY 2024 were increased 7%; FY 2025 were increased 8%; and FY 2026 were increased 8%.
- d. FY 2013 was the first year that eligible retirees with at least twenty years of continuous service in a full-time position or employees who retired as a result of a disability and are eligible for pension payments from the pension system can receive payment of their sick leave balance with a maximum payment of 120 sick days, payable bi-weekly over a five-year period. The sick leave payout expense budget in the General Fund in FY 2021 was \$190,524 as compared to FY 2022 of \$219,532, based on qualifying employees officially giving notice of retirement.
- e. Effective July 1, 2019, employees over the sick leave cap can convert 50% of the sick leave over the cap to vacation or be paid out. The 50% sick leave payout expense budget in the General Fund in FY 2021 was \$102,607 as compared to FY 2022 of \$87,885, based on FY 2021 year-to-date expense.
- f. Effective March 8, 2019, employees may use Parental leave to take paid time away from work for the birth or the adoption of a child under 18 years old. Eligible employees receive their regular base pay (plus longevity) and benefits for twelve weeks following the date of birth, adoption event or foster-to-adopt placement. If both parents are eligible employees,

each receive the leave benefit. There is no parental leave expense budgeted in the General Fund based on departments covering parental leave with existing employees and not incurring additional cost for temporary help.

Supplies and Service (\$+1,628,030 / +3.71% over 2021 Adopted Budget)

- g. General operating supplies and services are estimated to increase 2% over actual in FY 2020. A 2% increase is estimated in succeeding years.
- h. Electrical energy expense is estimated to have a 6.86% increase over FY 2020 actual expense, then 2% per year beyond.
- i. Natural gas expense is estimated to have no increase over FY 2020 actual expense, then 2% per year beyond.
- j. The Dubuque Area Convention and Visitors Bureau contract will continue at 50% of actual hotel/motel tax receipts.
- k. Equipment costs for FY 2022 are estimated to decrease 1.97% under FY 2021 budget, then remain constant per year beyond.
- l. Debt service is estimated based on the tax-supported, unabated General Obligation bond sale for fire truck and franchise fee litigation settlement.
- m. Unemployment expense in the General Fund increased from \$65,574 in FY 2021 to \$83,819 in FY 2022 based on the average of the past two years.
- n. Motor vehicle fuel is estimated to decrease 2% the FY 2021 budget, then increase 2.0% per year beyond.
- o. Motor vehicle maintenance is estimated to decrease 11% from the FY 2021 budget based on the replacement of Transit buses and other vehicles, then increase 2.0% per year and beyond.
- p. The decrease in property tax support for Transit from FY 2021 to FY 2022 is \$-34,151, which reflects decrease in motor vehicle maintenance and diesel fuel (\$-101,086); decrease in snow removal (\$-36,495); decrease in machinery and equipment (\$-15,726); increase in motor vehicle maintenance outsourced (\$58,815), and decrease in private contributions related to the Night Rider Route (\$84,280).

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

Fiscal Year	Amount	% Change
2022 Projection	\$1,617,570	-1.1%
2021 Budget	\$1,635,441	+4.9%
2020 Actual	\$1,558,460	-0.8%
2019 Actual	\$1,571,307	-0.1%
2018 Actual	\$1,572,825	+34.1%
2017 Actual	\$1,172,885	+24.4%
2016 Actual	\$942,752	-13.2%
2015 Actual	\$1,086,080	+30.3%
2014 Actual	\$833,302	-20.2%
2013 Actual	\$1,044,171	+45.5%
2012 Actual	\$717,611	-33.5%
2011 Actual	\$1,078,726	-7.1%

- q. Postage rates for FY 2022 are estimated to increase 8% over FY 2020 actual expense and proposed cost increases by USPS. A 2.0 percent increase is estimated in succeeding years.
- r. Insurance costs are estimated to change as follows:
 - Workers Compensation is increasing 2% based on FY 2020 actual expense.
 - General Liability is increasing 23% based on FY 2021 actual plus 23%.
 - Damage claims is increasing 20% based on a five year average.
 - Property insurance is increasing 16% based on FY 2021 actual plus 16%.
- s. The Housing Choice Voucher subsidy payment from the General Fund is estimated to decrease \$174,433 in FY 2022 due to receiving the HUD grant to fund two positions for the Family Self-Sufficiency Program in calendar year 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 2022 on the higher number of vouchers held in FY 2021 which has increased the amount of revenue received by the Section 8 program in FY 2022. The City is in the process of increasing the Section 8 Housing Vouchers to 1,096.
- t. The Media Services 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 Media Service equipment replacement costs. Other jurisdictions will need to plan accordingly.
- u. Greater Dubuque Development Corporation support of \$713,748 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2022, with \$25,000 for True North strategy paid from the Greater Downtown TIF. In FY 2023 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

Capital Outlay (\$-33,066 / -0.74 under FY 2021 Adopted Budget)

- v. Equipment costs for FY 2022 are estimated to decrease 1.97% under FY 2021 budget, then remain constant per year beyond.

Debt Service (\$-1,074,272 / +4.39 under FY 2021 Adopted Budget)

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

CITY OF DUBUQUE COSTS OF MUNICIPAL SERVICES
INCREASE FOR AVERAGE HOME'S CITY UTILITY AND PROPERTY TAX EXPENSE FY 1989-2026

FISCAL YEAR	WATER	SEWER	GAS & ELECTRIC FRANCHISE FEE	REFUSE MONTHLY RATE	%INCR/ (DECR)	STORMWATER MONTHLY FEE	%INCR	RESIDENTIAL PROPERTY TAX	CHANGE PASSED BY CITY COUNCIL	PROPERTY TAX RATE	CHANGE IN ANNUAL COST OF MUNICIPAL SERVICES
FY 1988 Base											\$13.95
FY 1989	3.00%	0.00%						(11.40)%	(11.40)%	\$11.80	
FY 1990	3.00%	3.00%						(0.89)%	(0.89)%	\$11.69	\$9.55
FY 1991	2.00%	2.00%						3.77 %	3.77 %	\$12.27	\$40.20
FY 1992	3.00%	3.00%						3.58 %	3.58 %	\$12.77	\$36.39
FY 1993	0.00%	0.00%						5.19 %	5.19 %	\$12.50	\$49.10
FY 1994	0.00%	0.00%						0.30 %	0.30 %	\$12.61	\$1.51
FY 1995	0.00%	0.00%						2.43 %	2.43 %	\$11.78	\$6.41
FY 1996	3.00%	0.00%						(0.87)%	(0.87)%	\$11.78	-\$12.69
FY 1997	0.00%	0.00%						(0.42)%	(0.42)%	\$11.38	-\$5.19
FY 1998	0.00%	0.00%						(0.71)%	(0.71)%	\$11.40	-\$6.66
FY 1999	4.00%	0.00%						0.00 %	0.00 %	\$11.07	\$5.30
FY 2000	1.00%	0.00%						(0.17)%	(0.17)%	\$10.72	\$0.51
FY 2001	3.00%	0.00%						0.00 %	0.00 %	\$11.07	\$9.45
FY 2002	0.00%	4.00%						0.00 %	0.00 %	\$10.76	\$79.73
FY 2003 (July and August)				\$8.20	Pre UBP System						
FY 2003	2.00%	1.00%	2.00%	\$7.20	-12.20 %			(5.00)%	(5.00)%	\$10.21	\$15.40
FY 2004	4.68%	3.00%	2.00%	\$7.60	5.56 %	1.29		1.54 %	0.00 %	\$10.27	\$43.89
FY 2005	3.00%	4.00%	2.00%	\$8.51	11.97 %	1.29	0.00%	0.40 %	(1.48)%	\$10.07	\$29.31
FY 2006	4.00%	5.50%	2.00%	\$8.70	2.23 %	1.79	38.76%	1.90 %	0.00 %	\$9.70	\$36.45
FY 2007	4.00%	9.00%	2.00%	\$9.46	8.74 %	2.25	25.70%	(1.52)%	(3.73)%	\$9.98	\$26.57
FY 2008	5.00%	5.00%	2.00%	\$9.89	4.55 %	3.25	44.44%	2.72 %	0.00 %	\$10.32	\$52.96
FY 2009	9.00%	9.00%	2.00%	\$10.35	4.65 %	4.00	23.08%	5.41 %	2.76 %	\$9.97	\$72.76
FY 2010	3.00%	5.00%	3.00%	\$10.60	2.42 %	4.00	0.00%	2.40 %	0.00 %	\$9.86	\$55.60
FY 2011	4.00%	11.00%	3.00%	\$11.09	4.62 %	5.25	31.25%	5.65 %	2.47 %	\$10.03	\$75.93
FY 2012	5.00%	15.00%	3.00%	\$10.72	-3.34 %	5.60	6.67%	8.19 %	4.88 %	\$10.45	\$74.61
FY 2013	15.00%	15.00%	3.00%	\$11.69	9.05 %	5.60	0.00%	6.82 %	5.00 %	\$10.78	\$105.34
FY 2014	9.00%	17.00%	3.00%	\$12.74	8.98 %	5.60	0.00%	4.90 %	4.90 %	\$11.03	\$86.83
FY 2015	5.00%	5.00%	3.00%	\$13.24	3.92 %	5.98	6.79%	3.23 %	3.23 %	\$11.03	\$66.45
FY 2016	10.00%	10.00%	5.00%	\$13.90	4.98 %	6.38	6.69%	2.63 %	2.63 %	\$11.03	\$139.07
FY 2017	3.00%	3.00%	5.00%	\$14.77	6.26 %	6.81	6.74%	1.08 %	1.08 %	\$11.22	\$46.98
FY 2018	3.00%	3.00%	5.00%	\$15.11	2.30 %	7.27	6.75%	0.00 %	0.00 %	\$10.89	\$33.25
FY 2019	3.00%	3.00%	5.00%	\$15.37	1.72 %	7.76	6.74%	1.91 %	1.92 %	\$10.59	\$47.83
FY 2020	5.00%	4.50%	5.00%	\$15.62	1.63 %	8.29	6.83%	0.00 %	0.00 %	\$10.33	\$48.76
FY 2021	0.00%	0.00%	5.00%	\$14.99	-4.03 %	8.29	0.00%	-0.14 %	(0.14)	\$10.14	-\$8.65
FY 2022	3.00%	3.00%	5.00%	\$15.38	2.60 %	8.85	6.76%	1.62 %	?	?	\$50.16
PROJECTION											
FY 2023	5.00%	6.00%	5.00%	\$15.71	2.15 %	9.00	8.56%	1.62 %	?	?	\$120.22
FY 2024	5.00%	6.00%	5.00%	\$16.05	2.16 %	9.00	0.00%	8.21 %	?	?	\$91.65
FY 2025	5.00%	6.00%	5.00%	\$16.35	1.87 %	9.00	0.00%	4.07 %	?	?	\$105.14
FY 2026	5.00%	6.00%	5.00%	\$16.65	1.83 %	9.00	0.00%	5.16 %	?	?	\$101.90
AVERAGE CHANGE											
FY1989-2022	3.58%	4.21%			3.33 %		12.07%	1.31 %	0.59 %	\$10.95	\$39.47

These projections do not include any anticipated tax burden shifts as a result of state issued equalizations orders or rollback factors. The projections for the cost of municipal services are based on average water usage of 6,000 gallons per month and assessed value on the home in FY 2022 of \$146,467 (before rollback). State increased property taxes to the average homeowner by underfunding the Homestead property tax credit. FY 2020-2023 residential property tax projections assume Homestead property tax credit funded 100%, which has happened since FY 2014. The Utility Franchise Fee for gas and electric is calculated for all years using the FY 2015 electric gas rates for average residential customers.

This page intentionally left blank.

RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

Rank	City	Water Rate (6,000 Gallons/ residence avg.)
7	West Des Moines (FY22)	40.23
6	Des Moines (FY22)	36.86
5	Cedar Rapids (FY22)	35.03
4	Iowa City (FY22)	35.01
3	Ames (FY22)	33.82
2	Dubuque (FY22)	31.67
1	Council Bluffs (FY22)	29.67
	Average w/o Dubuque	35.10

Dubuque's water is some of the best in the world! The highest rate (West Des Moines (FY22)) is 27% higher than Dubuque's rate, and the average is 11% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Sanitary Sewer Rate (Based on 6,000 Gallons/ month)
11	Ankeny (FY21)	61.66
10	Davenport (FY22)	52.48
9	Des Moines (FY22)	52.04
8	Dubuque (FY22)	43.51
7	(FY22)	41.87
6	Sioux City (FY22)	40.02
5	Iowa City (FY22)	36.08
4	Ames (FY22)	35.26
3	Waterloo (FY22)	31.64
2	Cedar Rapids (FY21)	30.95
1	Council Bluffs (FY22)	28.80
	Average w/o Dubuque	41.08

The highest rate (Ankeny (FY21)) is 42% higher than Dubuque's rate, and the average is 6% lower than Dubuque.

This page intentionally left blank.

RATES AND COMPARISONS

Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Solid Waste Monthly Rate
11	Ames (FY22)	\$26.25
10	Cedar Rapids (FY22)	\$22.53
9	Council Bluffs (FY22)	\$20.00
8	Iowa City (FY22)	\$20.00
7	Sioux City (FY22)	\$17.50
6	Ankeny (FY22)	\$16.25
5	Dubuque (FY22)	\$15.38
4	Waterloo (FY22)	\$15.00
3	Des Moines (FY22)	\$14.13
2	Davenport (FY22)	\$13.81
1	(FY22)	\$12.25
	Average w/o Dubuque	\$17.77

The highest rate (Ames (FY22)) is 71% higher than Dubuque's rate, and the average is 16% higher than Dubuque.

Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

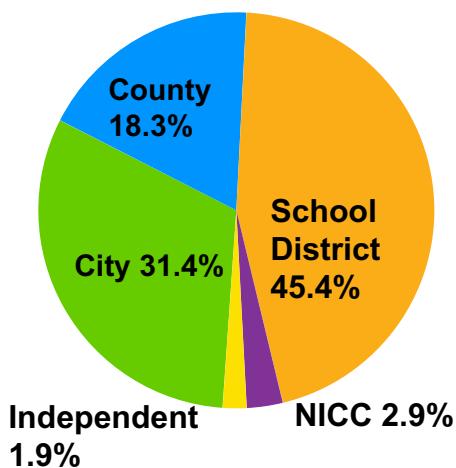
Rank	City	Stormwater Rate
10	Des Moines (FY22)	\$15.49
9	Dubuque (FY22)	\$8.85
8	Cedar Rapids (FY22)	\$7.28
7	(FY22)	\$6.65
6	Ankeny (FY22)	\$6.50
5	Iowa City (FY22)	\$5.00
4	Ames (FY22)	\$4.95
3	Waterloo (FY22)	\$4.50
2	Davenport (FY22)	\$2.97
1	Sioux City (FY22)	\$2.80
	Average w/o Dubuque	\$6.24

The highest rate (Des Moines (FY22)) is 75% higher than Dubuque's rate, and the average is 30% lower than Dubuque.

This page intentionally left blank.

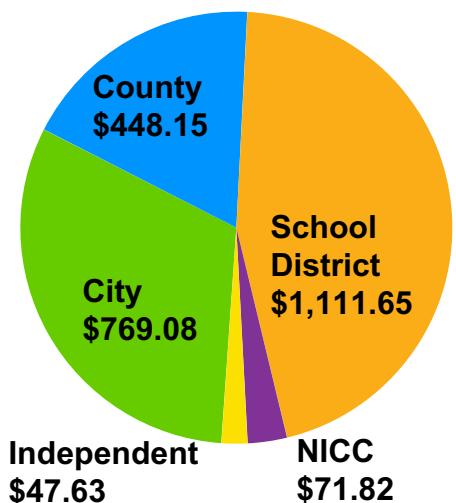
PROPERTY TAXES

How Your Property Tax Rate is
Split
FY 2021 Consolidated Rate of
32.29306



Previous Year's Rates	FY 2021
City	31.41 %
County	18.30 %
School District	45.40 %
NICC	2.93 %
Independent	1.95 %
	<u><u>100 %</u></u>

How Your Property Tax Payment
is Split
FY 2021



Calculating City Property Tax		
Assessed Value	\$	146,467.32
Rollback	x	0.550743
Taxable value	\$	80,665.85
City Tax rate/\$1,000	x	32.29306
Gross Prop. Tax	\$	2,604.95
Homestead Credit	\$	156.62
Net Property Tax	\$	<u><u>2,448.33</u></u>

The chart to the left is based upon an average home assessment of \$146,467. The inset box provides a summary of how your City property tax is calculated.

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

This page is intentionally left blank

FISCAL YEAR 2022 RECOMMENDED BUDGET
CITY PROPERTY TAX RATE AND TAX LEVY

TAX LEVY

							Total Tax Levy/ Tax Rate
			Non-Debt Levy	Debt Levy			
<u>Tax Levy</u>							
<i>Total Tax Levy (Tax Asking including Debt)</i>	FY 2020	\$ 26,024,755	\$ 271,326	\$	26,296,081		
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,542,043,244	\$ 2,895,439,960				
	Tax Rate		\$10.2377	\$0.0937			\$10.3314
<u>Tax Levy</u>							
<i>Total Tax Levy (Tax Asking including Debt)</i>	FY 2021	\$ 25,925,894	\$ 276,674	\$	26,202,568		
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,579,355,511	\$ 2,984,960,013				
<i>For All Levies Including Debt Service</i>	Tax Rate		\$10.0513	\$0.0927			\$10.1440
<i>Tax Rate = Net Requirement</i>	FY 2022	\$ 26,349,612	\$ 280,730	\$	26,630,342		
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,646,230,850	\$ 3,046,509,800				
<i>Tax Rate in Dollars per \$1,000</i>	Tax Rate		\$9.9575	\$0.0921			\$10.0496

TAX LEVY FUNDS	BUDGET	FY 2020	BUDGET	FY 2021	BUDGET	FY 2022
	Rate in Dollars/\$1,000	Amount Levied	Rate in Dollars/\$1,000	Amount Levied	Rate in Dollars/\$1,000	Amount Levied
General Fund	\$4.8227	\$12,259,564	\$4.2802	\$11,040,147	\$3.9813	\$10,535,499
Transit Fund	\$0.6131	\$1,558,460	\$0.6341	\$1,635,441	\$0.6051	\$1,601,290
Debt Service Fund	\$0.0937	\$271,326	\$0.0927	\$276,674	\$0.0922	\$280,730
Tort Liability Fund	\$0.1397	\$355,216	\$0.1410	\$363,759	\$0.1679	\$444,327
Trust and Agency Fund	\$4.6622	\$11,851,515	\$4.9960	\$12,886,547	\$5.2031	\$13,768,496
TOTAL	\$10.3314	\$26,296,081	\$10.1440	\$26,202,568	\$10.0496	\$26,630,342

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Waterloo (FY21)	\$18.44
10	Council Bluffs (FY22)	\$18.26
9	Des Moines (FY22)	\$17.56
8	Davenport (FY22)	\$16.78
7	Cedar Rapids (FY22)	\$15.88
6	Iowa City (FY22)	\$15.77
5	Sioux City (FY22)	\$14.52
4	West Des Moines (FY22)	\$11.77
3	Ankeny (FY21)	\$10.65
2	Dubuque (FY22)	\$10.05
1	Ames (FY22)	\$9.87
	AVERAGE w/o Dubuque	\$14.95

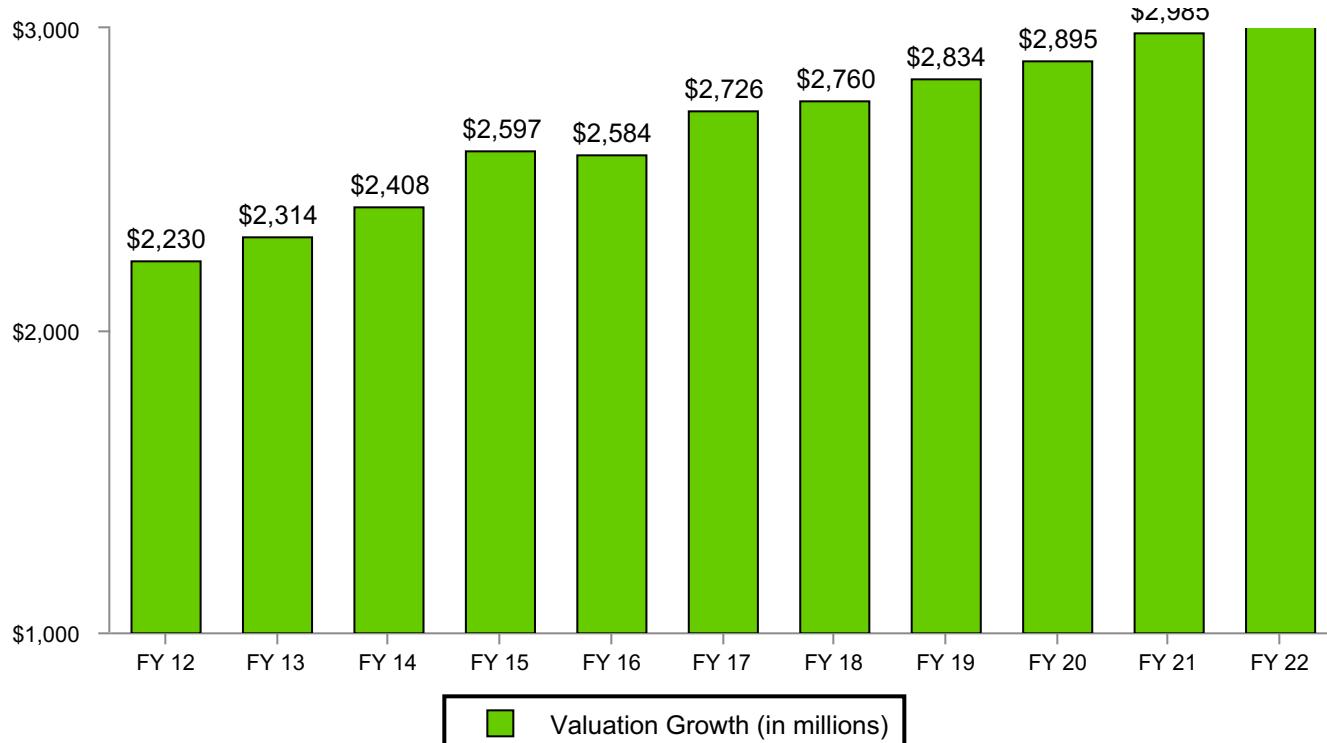
Dubuque has the SECOND LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY21)) is 83.49% higher than Dubuque's rate, and the average is 48.77% higher than Dubuque. Dubuque's recommended FY 2022 property tax is \$10.0496 (decrease of -0.93% from FY 2021)

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

This page left intentionally blank.

VALUATION GROWTH

History of Taxable Debt Valuation (in millions)



The FY 2022 budget is based upon a 2.06% increase (\$61,549,787) to the taxable debt valuation for the City. Without Tax Increment Financing there is a 5.25% increase in the taxable valuation for all other levies (General Fund property tax levy). The total taxable debt valuation of \$3,046,509,800 is made up of the following components:

Valuation by Class of Property	Taxable Debt Valuation	Percentage of Valuation	Change from Prior Year
Residential & Ag property	\$1,657,714,120	54.41 %	3.54 %
Ag Land & building	\$3,317,146	0.11 %	2.90 %
Commercial property	\$1,034,795,521	33.97 %	1.65 %
Multi-residential property	\$146,848,167	4.82 %	(4.02)%
Industrial property	\$134,321,283	4.41 %	0.72 %
Railroad bridge	\$2,986,035	0.10 %	(14.29)%
Other	\$634,617	0.02 %	— %
Utilities	\$73,325,200	2.41 %	(8.18)%
Less: Veterans credit	\$(4,115,144)	(0.14)%	(4.47)%
Ag Land & building	\$(3,317,146)	(0.11)%	2.90 %
Total	\$3,046,509,799	100 %	2.06 %
Tax Increment Financing (TIF)	\$(400,278,950)		(1.31)%
Taxable Levy	\$2,646,230,849		2.59 %

Utilities - Excise Tax

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

Rollback

The growth in the valuation for the City of Dubuque continues to be impacted by the State of Iowa rollback adjustment. The State adjusts taxable valuations based upon a formula using the growth of the value of agricultural land. In the late 1980's the rollback was 80.6%, meaning only 80.6% of the value was taxable. For FY 2022 the State issued rollback for residential property is 56.9391%.

This page left intentionally blank.

Comparison for Eleven Largest Iowa Cities
Taxable Value per Capita

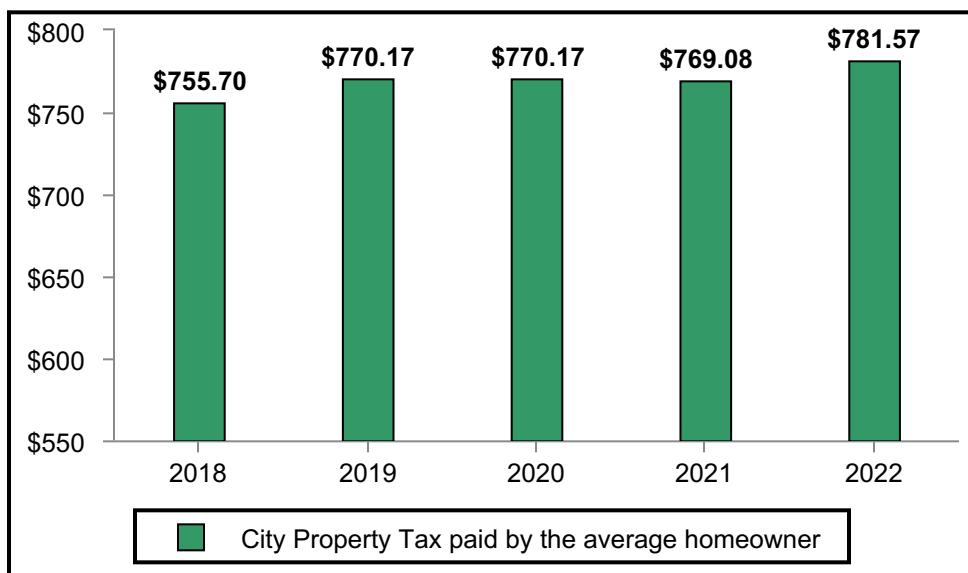
Rank	City	Taxes Per Capita	Tax Rate	2010 Census Population	Taxable Value With Gas & Electric
11	West Des Moines	\$1,167.50	\$11.7740	56,609	5,613,305,030
10	Iowa City	\$990.46	\$15.7731	67,862	4,261,347,436
9	Council Bluffs	\$1,079.31	\$18.2600	51,567	3,048,023,514
8	Cedar Rapids	\$886.48	\$15.8760	126,326	7,053,755,873
7	Ankeny	\$710.15	\$10.6520	62,230	4,148,735,891
6	Des Moines	\$824.14	\$17.5600	203,433	9,547,709,010
5	Davenport	\$812.14	\$16.7800	99,685	4,824,709,657
4	Sioux City	\$547.17	\$14.5172	82,684	3,116,423,871
3	Waterloo	\$717.66	\$18.4403	68,406	2,662,248,118
2	Ames	\$545.30	\$9.8700	58,965	3,257,725,869
1	Dubuque	\$461.00	\$10.0496	57,686	2,646,230,849
	AVERAGE w/o Dubuque	\$828.03	\$14.95	87,777	4,753,398,427

Dubuque is the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 153.25% higher than Dubuque's taxes per capita, and the average is 79.61% higher than Dubuque.

This page left blank intentionally.

IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL

**Fiscal Year 2021**

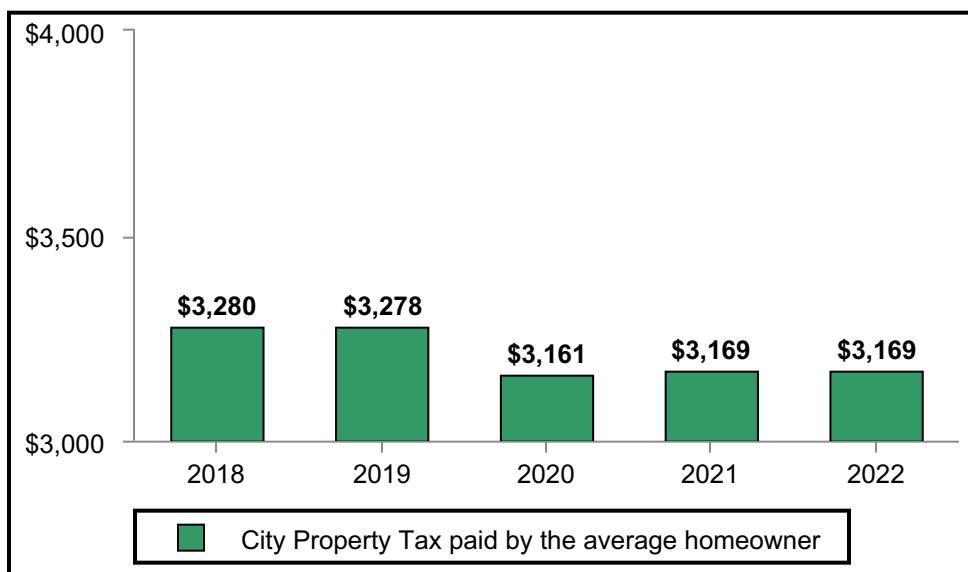
January 1, 2019 Valuation	\$139,493
Revaluation	5.00 %
Assessed Value	\$146,467
Less Rollback Factor	0.550743
Fiscal Year 2021 Taxable Value	\$80,666
Fiscal Year 2021 City Tax Rate	\$10.1440
Fiscal Year 2021 City Property Tax	\$818.28
Homestead Tax Credit	(\$49.20)
Net Fiscal Year 2021 City Property Tax	<u><u>\$769.08</u></u>

Fiscal Year 2022

January 1, 2020 Valuation	\$146,467
Revaluation	— %
Assessed Value	\$146,467
Less Rollback Factor	0.564094
Fiscal Year 2022 Taxable Value	\$82,621
Fiscal Year 2022 City Tax Rate	\$10.0496
Fiscal Year 2022 City Property Tax	\$830.31
Homestead Tax Credit	(\$48.74)
Net Fiscal Year 2022 City Property Tax	<u><u>\$781.57</u></u>

Dollar Increase in Property Tax	\$12.49
Percent Increase in Property Tax	1.63 %

IMPACT OF BUDGET ON COMMERCIAL PROPERTY

**Fiscal Year 2020**

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

Fiscal Year 2021

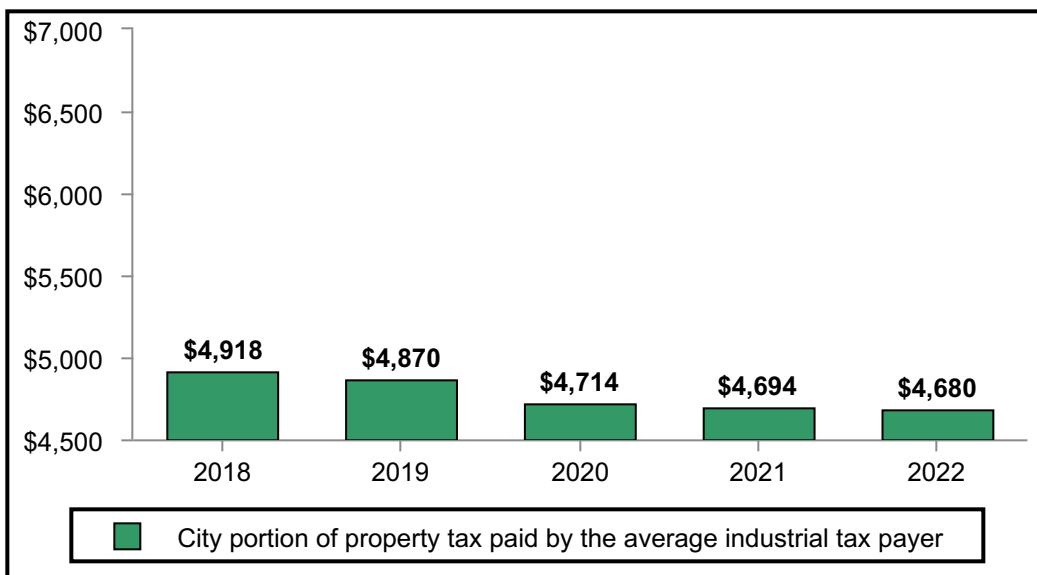
January 1, 2019 Valuation	\$432,475
Equalization Order	— %
Fiscal Year 2021 Taxable Value	\$432,475
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	\$389,228
Fiscal Year 2021 City Tax Rate	\$10.1440
Fiscal Year 2021 City Property Tax	\$3,948.33
Business Tax Credit	\$779.03
Net Fiscal Year 2021 City Property Tax	\$3,169.30
Dollar Decrease in Property Tax	\$8.59
Percent Decrease in Property Tax	0.27 %

Fiscal Year 2022

January 1, 2020 Valuation	\$432,475
Less Rollback Factor	0.9000
Fiscal Year 2022 Taxable Value	\$389,228
Fiscal Year 2022 City Tax Rate	\$10.0496
Fiscal Year 2022 City Property Tax	\$3,911.57
Business Tax Credit	\$742.27
Net Fiscal Year 2022 City Property Tax	\$3,169.30
Dollar Decrease in Property Tax	\$0.00
Percent Decrease in Property Tax	— %

IMPACT OF BUDGET ON CLASS OF PROPERTY

INDUSTRIAL

**Fiscal Year 2020**

January 1, 2018 Valuation	\$599,500
Less Rollback Factor	0.9000
Fiscal Year 2020 Taxable Value	\$539,550
Fiscal Year 2020 City Tax Rate	\$10.3314
Fiscal Year 2020 City Property Tax	\$5,574.31
Business Tax Credit	\$860.57
Net Fiscal Year 2020 City Property Tax	<u><u>\$4,713.74</u></u>
Dollar Decrease in Property Tax	-\$47.87
Percent Decrease in Property Tax	-0.97%

Fiscal Year 2021

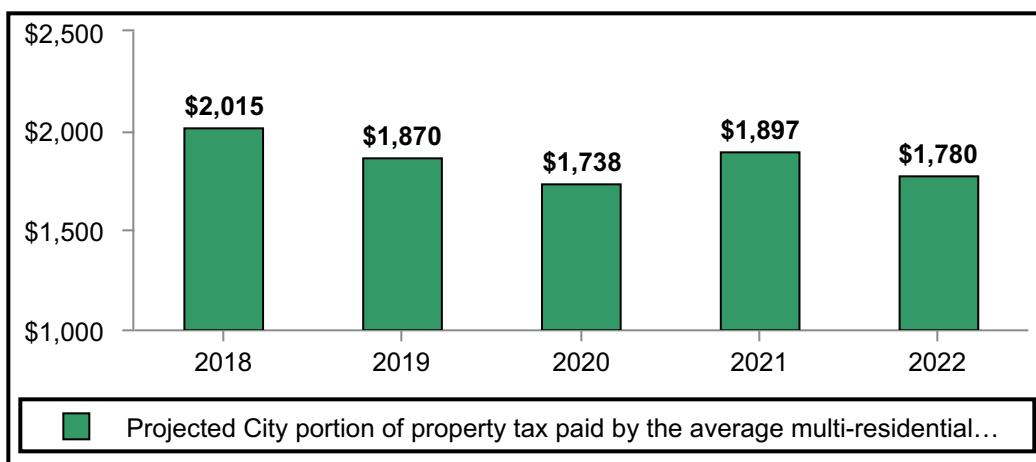
January 1, 2019 Valuation	\$599,500
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	\$539,550
Fiscal Year 2021 City Tax Rate	\$10.1440
Fiscal Year 2021 City Property Tax	\$5,473.20
Business Tax Credit	\$779.03
Net Fiscal Year 2021 City Property Tax	<u><u>\$4,694.17</u></u>
Dollar Decrease in Property Tax	-\$19.57
Percent Decrease in Property Tax	-0.42%

Fiscal Year 2022

January 1, 2019 Valuation	\$599,500
Less Rollback Factor	0.9000
Fiscal Year 2022 Taxable Value	\$539,550
Fiscal Year 2022 City Tax Rate	\$10.0496
Fiscal Year 2022 City Property Tax	\$5,422.24
Business Tax Credit	\$742.27
Net Fiscal Year 2022 City Property Tax	<u><u>\$4,679.97</u></u>
Dollar Decrease in Property Tax	-\$14.20
Percent Decrease in Property Tax	-0.30%

IMPACT OF BUDGET ON CLASS OF PROPERTY

MULTI-RESIDENTIAL - BEGAN FISCAL YEAR 2017



Fiscal Year 2020

January 1, 2018 Valuation	\$224,289
Less Rollback Factor	0.7500
Fiscal Year 2020 Taxable Value	\$168,217
Fiscal Year 2020 City Tax Rate	\$10.3314
Fiscal Year 2020 City Property Tax	<u>\$1,737.92</u>

Dollar Decrease in Property Tax	-\$145.27
Percent Decrease in Property Tax	-7.21 %

Fiscal Year 2021

January 1, 2019 Valuation	\$224,289
Revaluation	17.00 %
Fiscal Year 2021 Taxable Value	\$262,418
Less Rollback Factor	0.7125
Fiscal Year 2021 Taxable Value	<u>\$186,973</u>
Fiscal Year 2021 City Tax Rate	\$10.1440
Fiscal Year 2021 City Property Tax	<u>\$1,896.65</u>

Dollar Decrease in Property Tax	\$158.73
Percent Decrease in Property Tax	9.13%

Fiscal Year 2022

January 1, 2020 Valuation	\$262,418
Less Rollback Factor	0.6750
Fiscal Year 2022 Taxable Value	\$177,132
Fiscal Year 2022 City Tax Rate	\$10.0496
Fiscal Year 2022 City Property Tax	<u>\$1,780.10</u>

Dollar Decrease in Property Tax	-\$116.55
Percent Decrease in Property Tax	-6.15%

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

FY 2022 AVERAGE HOMEOWNER Property TAX RECEIPT
(Based on Average Taxable Value of \$82,621 and Homestead Tax Credit of \$48.74)

YOUR FY 2022 ADOPTED TAXPAYER RECEIPT TAX RECEIPT

Culture and Recreation	\$160.75		
Five Flags Civic Center i	\$14.80	Community and Economic Development	\$45.54
Recreation i	\$23.78	Housing and Community Development i	\$7.65
Library i	\$56.76	City Planning i	\$9.21
Parks i	\$51.21	Economic Development i	\$28.67
Grand River Center i	\$7.98	General Government	\$76.26
Arts & Cultural Affairs i	\$6.21	Administration i	\$42.36
Capital Projects	\$7.93	Information Technology i	\$15.34
General Government - Capital Projects i	\$1.55	City Attorney's Office i	\$7.69
Debt Service - Capital Projects i	\$6.38	City Building Maintenance i	\$8.59
		City Council i	\$2.28
Streets & Infrastructure	\$36.79		
Public Works i	\$12.78	Transportation Services	\$30.24
Engineering i	\$24.02	Transit i	\$25.36
		Airport i	\$4.88
Public Safety	\$411.17		
Police i	\$226.75	Health and Social Services	\$12.89
Fire i	\$161.18	Health Services i	\$5.41
Emergency Communications (E911) i	\$16.21	Human Rights i	\$7.47
General Safety i	\$7.03		TOTAL: i \$781.57

**ARE THESE THE RIGHT PRIORITIES?
TRY AN INTERACTIVE SIMULATION TO MAKE YOUR OWN
BUDGET AND SHARE IT WITH PUBLIC OFFICIALS.**

BalancingAct

This page left intentionally blank.

FISCAL YEAR 2022
SUMMARY OF ALL RECOMMENDED DECISION (IMPROVEMENT) PACKAGES WITH PROPERTY TAX IMPACT

There were 132 improvement level decision packages requested in Fiscal Year 2022, of which 64 were recommended for funding.

The recurring general fund expenditures total \$390,611 and will also impact future budget years. The non-recurring general fund expenditures total \$165,737. The remaining improvement packages adopted for funding from non-property tax support total \$303,008.

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
RECURRING DECISION PACKAGE COSTS					
					GENERAL FUND
AmeriCorps	94% City funding of the AmeriCorps Director position for additional funding match for the current two grants. Currently the City covers 6% of the Director's salary and benefits. This 94% request is for the City to fund the AmeriCorps Director position with city funding versus the current grant funding of the Director's salary and benefits. All resources of cash match and in-kind match from the city are maxed out in the two grants (grade level reading and teen).	R	\$ 96,381	\$ —	\$ 96,381
AmeriCorps	This improvement request is for the expansion of capacity within the AmeriCorps Program by increasing the AmeriCorps Coordinator from .28 FTE to 1.0 FTE to support a new Youth AmeriCorps program, focused on community and civic career exploration and skill development, expanding the currently Creating Opportunities AmeriCorps grant. The AmeriCorps programs have reached their capacity to expand based on match and staff hours. The Director has been working together with community partners, such as the MultiCultural Family Center, Four Mounds, the Leisure Services Recreation Department, the Engineering and Arts & Culture Departments, as well as the Human Rights Department and the City's Sustainability Department to explore expansion of the Creating Opportunities AmeriCorps grant to include a Youth AmeriCorps program.	R	\$ 67,768	\$ —	\$ 67,768
AmeriCorps	Full-Time Community Outreach Coordinator to work within the Equitable Fine and Fee Reform program. This position will be located at Bunker Hill. The Community Outreach Coordinator will work closely with the City Attorney's office, the Police Department, Utility Billing and Human Rights departments to work directly with community members who choose community service as a way to pay their fines and fees. This position will work with the participants by providing guidance and resources to successfully complete their community service, while also referring them to resources that can help them from having to go through the program in the future. This position will develop a successful model to help community members find success.	R	\$ 68,835	\$ —	\$ 68,835
City Manager's Office	Data Analyst position in the newly-created Office of Shared Prosperity. The position would work with City staff and partners to track progress, a key to successfully implementing the plan. Under the direction of the Director of OSP, the Data Analyst would work with departments and partners to collect community-level and program-level data, analyze the data, and make recommendations to further the goal of reducing or eliminating poverty, especially for racial minorities and other identified vulnerable populations.	R	\$ 73,791	\$ 37,139	\$ 36,652

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
City Manager's Office	Part-time Administrative Assistant position (GE-25 and 0.66FTE) in the newly-created Office of Shared Prosperity. To support the Director of OSF, Community Engagement Coordinator, and Data Analyst, a .66 FTE administrative assistant is being requested. The three positions this individual supports will spend a significant amount of time in meetings with internal departments, community organizations, and individual residents.	R	\$ 28,564	\$ —	\$ 28,564
City Manager's Office	Create an Office of Shared Prosperity (OSP) led by a Director of Office of Shared Prosperity. A team of City staff are recommending this creation based on the Equitable Poverty Prevention Plan (EPPP). The team concluded that the best use of resources would be to revise the existing Neighborhood Development Specialist (GE-35) position to create a new Director of Shared Prosperity and Neighborhood Support. This improvement changes the title, however the pay grade remains the same.	R	\$ —	\$ —	\$ —
Economic Development	Expenses related to the preparation of grant applications. EPA Brownfields grants, in themselves, have catalyzed hundreds of millions of dollars in public and private investment in our community. Having funds to cover the expense of writing the grant applications is a small investment. Having well-written grants increases the chances of Dubuque receiving these grants which historically have funded important efforts such as the original purchase of land for the Industrial Center West, the redevelopment of the Historic Millwork District, the development of the Port of Dubuque, the transformation of the Bee Branch area, and others.	R	\$ 10,000	\$ —	\$ 10,000
Economic Development	Increases funds available to be granted to Dubuque-based arts and culture organizations via the Operating Support Grants (OSG) program through the Office of Arts and Cultural Affairs. Established in 2005, OSG funds are available through an annual, competitive application process to 501c3's operating within the city of Dubuque whose primary mission is to provide year-round arts and culture programs; applications are reviewed and scored by a panel independent of staff or the Arts Commission and applicants are eligible to receive up to \$30,000 or a maximum 6% of their operating budget.	R	\$ 50,000	\$ —	\$ 50,000
Economic Development	Diversity, Equity & Inclusion best practices training and professional development opportunities to address specific concerns related to the arts and culture sector's work in advancing equity in the community. Use of the funds will be directed by City staff as advised by the Arts Commission and the Diversity, Equity & Inclusion Working Group of the Arts and Culture Master Plan to 1) offer no-cost learning opportunities for arts and culture grantees, and / or 2) provide scholarships for leaders of partner organizations to attend Diversity, Equity & Inclusion training in line with the organization's mission and programs.	R	\$ 5,000	\$ —	\$ 5,000
Economic Development	An additional AmeriCorps and a dedicated laptop for that person's work to foster youth engagement efforts related to the City's arts and culture related programming in support of ongoing implementation of the City's Arts and Culture Master Plan. The balance of the full funding needed to add this AmeriCorps will be included in the City's AmeriCorps upcoming grant request to be written and submitted by the AmeriCorps.	R	\$ 8,500	\$ —	\$ 8,500

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Economic Development	Funding to sponsor 66 Dream Center students for an entire year of programming. The Dream Center program provides students with year-round holistic services that include continued School Day Curriculum, Healthy Meals, Skill/Character Development, and more. Academic success is largely built on skills and concepts students learn in grades K–3. High-quality assessments can pinpoint student trouble spots before they become problems with long-lasting impact. The City currently contributes \$40,000. Requested \$224,000 but was recommended \$10,000.	R	\$ 10,000	\$ —	\$ 10,000
Economic Development	Additional funding to the Fountain of Youth. The funding will be a continuation of the Partners in Change/Community in Change programming. Requested \$40,000 but was recommended \$10,000.	R	\$ 10,000	\$ —	\$ 10,000
Economic Development	Funding strategy to help carry the Dubuque Winter Farmers Market through a succession plan from Volunteer-Driven (no paid staff/no stipends) to securing funding to pay Wicked River Event Production (founder of Millwork Night Market). The volunteer market manager will be resigning at the end of the 2020-21 season in April.	R	\$ 6,000	0 \$	\$ 6,000
Economic Development	Increases the total annual amount of the contracted service agreement to \$83,300. Dubuque Main Street has been a longtime partner with the City, providing economic development services in the downtown area, as well as organizing cultural events and managing the Dubuque Farmer's Market.	R	\$ 3,964	\$ —	\$ 3,964
Emergency Communications	Hire a company to perform Quality Assurance on calls for the Communication Center. This would provide Quality Assurance on all calls received by the Communications Center. The company will log in and review cases from Emergency Police Dispatch, Emergency Fire Dispatch and Emergency Medical Dispatch. The company will then provide scorecards for each case and each dispatcher would be able to review their compliance scores. This will provide the dispatchers with analysis on things they do well and things they need improvement on.	R	\$ 48,000	\$ 16,000	\$ 32,000
Emergency Communications	Increase the overtime budget by \$7,900. Every year, the Communications Center goes over budget on overtime. This improvement level request would increase it to the average of the last five years of overtime.	R	\$ 7,900	\$ 2,633	\$ 5,267
Engineering	Part-time (0.73 FTE) Utility Locator (GE-24C) to assist with the locating of buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service. The part-time Utility Locator would improve the efficiency of the current full-time Utility Locator position within the Engineering Department.	R	\$ 8,584	\$ —	\$ 8,584
Engineering	Seasonal (0.30 FTE) broadband intern (NA-34D) to assist Traffic Operations Center staff with populating a database of broadband infrastructure. This database catalogs all installed public system broadband components so that private partners can easily understand the technology available to leverage.	R	\$ 10,390	\$ —	\$ 10,390

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Engineering	Seasonal Youth AmeriCorps Program position to administer the Engineering Department's planned classroom and summer job training program for high school students and classroom and job shadowing program for junior high students related to working for the City's Engineering Department who would consider the architecture/engineering/construction field as a career choice.	R	\$ 8,500	\$ —	\$ 8,500
Engineering	Seasonal (0.50 FTE) business administration intern position (NA-34C) in the Engineering Department to assist our three full time positions with an every growing workload. The three full time administrative staff are regularly exceeding the City's compensation time maximum and incurring overtime to complete their required job assignments on a timely basis as needed to support on-going capital projects and continued growth in broadband services with in the city.	R	\$ 17,639	\$ —	\$ 17,639
Engineering	Smartphone for the Facilities Manager. The phone is required in order for the manager to more efficiently respond to service requests, communicate with employees, and maintain contact with contractors 24/7 as the primary point of contact for City Hall, City Hall Annex, Historic Federal Building, and the Multicultural Family Center.	R	\$ 624	\$ —	\$ 624
Finance	Implementation of priority based budgeting for the operating budget and recurring online priority based budgeting software cost to continue the process. The implementation of priority based budgeting would allow the ability to budget for equity in addition to other City Council goals and priorities. Implementation of priority based budgeting in the operating budget will require a significant investment of staff time and a consultant is required to train staff on priority based budgeting and assist the teams of staff involved in implementing the process.	R	\$ 32,000	\$ 16,106	\$ 15,894
Finance	Creation of an Office of Innovation, which would be a division of the Finance Department. This request would fund a full-time Chief Innovation Officer (GE-40B) and a full-time Senior Performance and Management Specialist (GE-36B). The Office of Innovation would identify improvements in the efficiency and effectiveness of City services and business processes. The primary focus of this group is to improve City operations at less cost.	R	\$ 220,784	\$ 111,121	\$ 109,663
Fire	One firefighter position as outlined in the Fire Station Expansion/Relocation capital improvement project. This position is the third year of a five-year effort to increase the number of positions in anticipation of staffing additional fire and/or ambulance units. The position will increase the number of days where staffing is above minimum and also reduce the use of overtime during the build-up period before a fire station is built.	R	\$ 91,685	\$ —	\$ 91,685

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Fire	Employee Health and Wellness Program. The request funds occupational health services that include: health risk analysis, fluid sampling and biometrics, EKG, and physical exams in year one. The second year would include all above services plus a work performance evaluation. In FY2023 and beyond the annual cost would be \$39,700 so all services can be repeated each year. This request seeks to reduce acute and chronic illnesses and injury, reducing the occurrence of lost-day injuries and illness. The program also is expected to address mental and emotional health of employees and follows the recommendations of the Occupational Safety and Health Administration (OSHA) and the National Fire Protection Association (NFPA).	R	32400	\$ 6,608	\$ 25,792
Fire	Membership to the "American Ambulance Association" and ACE Data Collection Education Subscription. Due to federally-mandated changes in ambulance cost data collection brought on by the Bipartisan Budget Act of 2018, new rules regarding Medicare ambulance billing and regulations will be taking effect. This project provides membership and access to education and assistance to help meet the new requirements. Membership provides education and templates useful in understanding and completing the required documentation to meet the new regulations.	R	\$ 1,350	\$ —	\$ 1,350
Fire	Annual subscription to the "Cardiac Arrest Registry to Enhance Survival" (CARES) program. CARES is a secure, web-based data management system in which participating communities enter local data and generate their own reports. This system would allow comparison between EMS system performance and de-identified aggregate statistics at the local, state, or national level. The goal is to provide a solid comparison of performance in EMS, as a tool to improve our practices in emergency cardiac care.	R	\$ 1,000	\$ —	\$ 1,000
Health	A full-time (1FTE) Public Health Emergency Preparedness Planner (GE-33A). The Preparedness Planner performs public health and emergency preparedness planning, response, and recovery as part of the city's health services programs, and overall city emergency preparedness and resiliency. This position would assist in coordinating the City of Dubuque's emergency preparedness planning efforts by assisting the Public Health Specialist in emergency preparedness duties. The Preparedness Planner would also coordinate the development and implementation of emergency preparedness plans and protocols for The City of Dubuque, primarily the Health Services Department.	R	\$ 83,522	\$ —	\$ 83,522
Housing	Funding to assist landlords in keeping a desirable unit, in an under-served census tract, vacant for up to a month to wait for a voucher holder to be able to use the unit. This program would require qualifying landlords be in good standing with the City, be in the specific census tracts that are under-served with vouchers, and preference will be given to 3, or more, bedroom units.	R	\$ 125,000	\$ —	\$ 125,000
Housing	Funding to train employees within the City organization how to complete fair housing testing throughout the community. Employees trained will be from various departments to ensure impartial testing scenarios. This allows the City to complete Fair Housing Testing year round and as needed.	R	\$ 30,000	\$ —	\$ 30,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Housing	Funding for Four Mounds's Building Trades Certificate Program. Currently, the Four Mounds construction and transitional employment pathways offer basic carpentry training, soft skills development, success coaching, and opportunities for personal development.	R	\$ 50,000	\$ —	\$ 50,000
Housing	Funding for Four Mounds's HEART Program. The HEART youth program is in its 37th year of operation. The program runs August through May, concurrent with the Dubuque Community Schools academic year. The job coach is employed year-round and work on restoration projects continues through the summer months. The City previously funded the HEART program with Community Development Block Grant funds, however it has been determined that those funds can no longer be used.	R	\$ 10,000	\$ —	\$ 10,000
Housing	Funding for a Dubuque County Outreach Director for Hawkeye Area Community Action Program (HACAP). The requested \$70,000 would provide salary and benefits for this position. The Dubuque County Outreach Director is responsible for coordination of resources and community engagement for HACAP in both the City and County of Dubuque. This position will be used to work with community partners to understand community needs and gaps within those needs and to facilitate solutions. The request is for additional \$20,000 would provide salary and benefits for this position. The City is currently contributing \$50,000.	R	\$ 20,000	\$ —	\$ 20,000
Human Resources	Funding for temporary, specified term (6 months or 0.50 FTE) Scanning Clerk (GE-25A). The digitization of paper personnel file documents is needed to 1) provide searchable and functional access to authorized staff, and 2) in preparation for a transition to the digital human resources information system within the enterprise resource planning system.	R	\$ 21,101	\$ 10,620	\$ 10,481
Human Resources	Full time (1.0 FTE) Development and Training Coordinator (GE-34A). Centralizing the coordination of development and training activities provides the City with a more efficient, coordinated, and consistent development process	R	\$ 87,767	\$ 44,173	\$ 43,594
Human Resources	A full-time (1.0 FTE) Benefits Coordinator (GE-34A). Providing employees with the right mix of benefits is critical to attracting and retaining talent and creating engaged employees. A position tasked with creating/updating, managing, marketing, and administering all employee benefits (e.g. health insurance, retirement accounts, paid time off, leaves of absence (paid or unpaid), unemployment claims, workers' compensation, employee discount programs, wellness programs) and a comprehensive, cost-effective benefits program, rather than merely transactional tasks is needed.	R	\$ 87,767	\$ 44,173	\$ 43,594
Human Resources	Additional funding for a third party consultant to conduct exit interviews. Current annual recurring funding is for only \$7,500, which was approved for the fiscal year 2021's budget. Multiple studies have shown that conducting exit interviews after an employee leaves and using a 3rd party changes the given reason for leaving 40-63% of the time.	R	\$ 8692	\$ —	\$ 8,692

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Human Resources	Emotional Intelligence (EQ) program within the City of Dubuque, for the purposes of starting a culture change (succession planning), providing better customer service, improving employee retention (morale), and providing the skills and tools for employees to address problems and resolve problems efficiently and effectively. The initial certification of this improvement package was approved in the fiscal year 2021 budget for \$60,000. In FY22 and in the following years this recurring funding will be used to purchase assessment tools.	R	\$ 25,200	\$ 12,683	\$ 12,517
Human Resources	Funding for fifty members of the Leadership Team to attend the Dale Carnegie training course over a five-year period with ten members a year. This was approved for fiscal year 2021; however, reoccurring funding will be needed for the remaining four years. This total five-year request costs \$84,750.00 for the ten members a year at \$1,695 per person.	R	\$ 16,950	\$ 8,531	\$ 8,419
Human Rights	Multi-event racial equity community education initiative used to conduct a variety of year-long transformational learning opportunities. Funds would be used to pay local facilitators and peer learning council members to design and deliver training sessions. Additional funds would be leveraged through Inclusive Dubuque, local colleges, and other supportive institutions in the community. Events would consist of an opening keynote speaker, followed by monthly events involving facilitated conversations around historical events, books, films, etc.	R	\$ 5,000	\$ —	\$ 5,000
Information Services	The design, implementation, custom programming, testing and training assistance for Cartegraph software. In FY2020 the city implemented an enterprise wide licensing model for Cartegraph software. With this model not only are 50 additional licenses available but also access to all of the asset "domains" available within the Cartegraph applications such as Parks and Recreation, Storm Sewer, Signal Networks, Water, Walkability, Facilities Management and Fleet Management are available.	R	\$ 25,000	\$ —	\$ 25,000
Information Services	A 160 hour concierge care package for professional subscriptions that supplement the support provided through the Laserfiche LSAP subscription for two years. Laserfiche is used by the City for electronic file storage and electronic work flows. The City began using Laserfiche in Fiscal Year 2000 and there has not been a system review since initial implementation. The results of an internal survey of departments indicated that additional training is needed and most departments are not fully utilizing Laserfiche.	R	\$ 24,000	\$ —	\$ 24,000
Information Services	The support and maintenance for the City's core stack of switches located at City Hall, City Hall Annex and Dubuque Law Enforcement Center. As the City relies more heavily network access either to on-premise or cloud resources, there is a need to maintain and provide priority services on the switches that make up a redundant, highly available switch stack.	R	\$ 5,500	\$ —	\$ 5,500

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
MFC	Arts & Culture Supervisor (GE-28A) position for the MFC. Over the past year Leisure Services Staff and Economic Development worked together to review and assess how the City can partner to assist in the implementation of the Arts and Culture Master Plan and Community Enactment Strategy. This position would coordinate with the Arts & Cultural Affairs Coordinator in the Economic Development Department. To compliment these efforts a second Arts and Culture position is proposed for Leisure Services at the MFC and would focus on the programming, events, and partnership development to expand arts and culture opportunities to the youth in our community.	R	\$ 68,206	\$ —	\$ 68,206
MFC	programming. The goal is to reduce turnover in the seasonal positions on an annual basis so that the teens can develop a relationship with MFC staff which in turn will increase retention within the programs and strengthen engagement efforts. The (\$15,000) comes from private participant revenue which will occur for three years.	R	\$ 52,446	\$ 15,000	\$ 37,446
Parks	Project and Facilities Manager (GE-40). Responsibilities for programs, AmeriCorps, facilities, and partnerships have increased for the Leisure Services Manager. The diverse workings of the department and increased responsibilities lead to the need for a Project and Facilities Manager for the Leisure Services Department. This position would manage capital improvement projects for Five Flags, Grand River Center, and larger park projects. The position would also work with budgeting, special project research, project coordination, management of department leases and agreements and Web QA's.	R	\$ 128,518	\$ —	\$ 128,518
Parks	Contractor to maintain numerous natural and native landscapes throughout the City. In recent years, native plants have been planted in the Bee Branch Creek Greenway, Valentine Park, Four Mounds Park, Eagle Point Park, Creek Wood Park, 32nd Street Detention Basin, and along the Catfish Creek. These areas all require a level of maintenance.	R	\$ 30,000	\$ —	\$ 30,000
Parks	Contractor to deliver and pickup collection containers for green waste materials including prunings, wood chips and miscellaneous tree branches and leaves. The Park Division does not have an efficient way to haul green waste to the landfill for composting. Currently most green waste is taken to an area at Eagle Point Park for disposal. Other City Departments also occasionally take their small piles of green waste to Eagle Point Park. This improvement level package will provide for a 20-yard dumpster to be delivered to a centrally located drop-off site for Park Division staff to haul their green waste to.	R	\$ 10,000	\$ —	\$ 10,000
Parks	4 forced air gas heaters in the buildings that adjoin the Park Division greenhouse. An improvement level package was approved in FY19 to install heaters in the greenhouse. An additional improvement level package was approved in FY21 to complete the conversion of boiler heat in the greenhouse to natural gas. This request would allow for 4 heaters to be installed in the buildings connected to the greenhouse to complete the conversion from boiler heat to natural gas on the west side of the park maintenance headquarters complex.	R	\$ (2,000)	\$ —	\$ (2,000)

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Parks	Fuel Expense for mobile air compressor used to blow out all the Park Division water lines and irrigation systems including the irrigation system in the Bee Branch Creek Greenway and the Veterans Memorial site. The compressor would be also used to blow out the water lines at the Port of Dubuque Marina. The compressor would allow for more timely usage to ensure that nothing freezes before temperatures get too cold. This air compressor would also be used for other park maintenance projects including sidewalk replacements.	R	\$ 500	\$ —	\$ 500
Parks	Removal of vegetation and invasive plants along the Highway 20 corridor from Locust Street to Grandview Ave. The edges of the woodland areas have begun to "creep" into the maintained areas of landscaping along the corridor.	R	\$ 50,000	\$ —	\$ 50,000
Public Information	Adjustment to the funding for the Bee Branch Communications Specialist position in the Public Information Office to change from being funded 75% by stormwater funds (80072620) and 25% general funds (10072300) to 25% stormwater and 75% general fund. This change would allow this communications specialist to provide an additional 20 hours of communications support to non-stormwater projects and other city departments while still allowing adequate time for Bee Branch and other stormwater-related communications efforts.	R	\$ 46,612	\$ —	\$ 46,612
Public Information	ESRI's Enterprise Advantage Program (EEAP) license purchase. The EEAP has three components: Technical Advisory Hours, Learning and Service Credits, and baseline EEAP functions of a yearly planning session, technical work plan, and quarterly technology webcasts.	R	\$ 52,000	\$ 21,840	\$ 30,160
Planning	Managing and updating the Imagine Dubuque website so the comprehensive plan can continue to be implemented. The Imagine Dubuque website is a Wordpress website that was developed between the City of Dubuque Planning Services Department (PSD) and Teska Associates. Currently, Teska Associates hosts, manages and updates the website at the direction of Planning Staff. A multi-year contract with Teska Associates has concluded. Planning Staff will now need to take on the role of updating the website.	R	\$ 5,000	\$ 2,100	\$ 2,900
Planning	Purchase of a tablet with a data plan to be used by the Associate Planner (AP). The tablet will allow the AP to have access to necessary information while attending meetings. It will also reduce copying of meeting materials; thus, a more sustainable result and greater efficiency.	R	\$ 360	\$ 151	\$ 209
Planning	4% increase in Development Services fees to reflect actual processing costs based on FY2021 wages and benefits. Planning Services staff reviewed the fees charged for applications processed for the Zoning Advisory Commission, Zoning Board of Adjustment, and Historic Preservation Commission, and reviewed by Planning Services staff. The 4% increase is based on an average 2% annual increase over 2 years, since fees were last raised in FY2019. With the 4% fee increase, annual revenue is estimated to increase by \$1,896.	R	\$ —	\$ 1,895	\$ (1,895)

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Police	Community Diversion & Prevention Coordinator position within the City of Dubuque organization. This position will have the primary focus areas of 1) Working with the Dubuque Police Department (DPD), Dubuque County Sheriff's Department (DCSO) and other community partners, to develop strategies and programs to reduce the number of people entering the jail system; 2) Working with the DPD and other community partners to develop and implement a program to identify individuals and families in need of assistance and services to avoid contact with police or other emergency services and act as a clearing house to connect individuals and families to these necessary services; 3) Working with the DPD, DCSO, Iowa Department of Corrections, Dubuque County Attorney's Office and City of Dubuque Attorney's Office, as well as judges and magistrates, and others heavily involved in the criminal justice system and other community partners, to identify and develop a sustainable approach to adult diversion, community service, and restorative practices in order for individuals to avoid the negative impacts of jail sentences or fines. Will support the work of the Police Community and Prevention Coordinator.	R	\$ 88,060	\$ —	\$ 88,060
Public Works	Part-time secretary (0.33 FTE) to assist with front office data entry and phone calls. There has been a dramatic increase in customer service phone calls resulting in data entry and the call volume is not anticipated to decline. This position would help with coverage issues during lunch, vacation, and sick leave.	R	\$ 14,904	\$ —	\$ 14,904
Public Works	Four Tablets and associated data plans. The tablets would be used by the Public Works Street Maintenance Forepersons to access mobile GIS used to locate underground utilities while working in the field. Access to mobile GIS by field staff would make the employee more efficient in the field when following up on resident requests that are related to underground utilities. Two tablets have been recommended.	R	\$ 240	\$ —	\$ 240
Public Works	Full time Geospatial Data Analyst position. In order to keep up with the needs of a growing municipality, infrastructure maintenance, fleet maintenance, annexation, and the ever-looming natural disasters, the Data Analyst would focus on analysis and problem solving as it relates to data, types of data, and relationships among data elements within a business system or information technology (IT) system.	R	\$ 87,167	\$ —	\$ 87,167
Public Works	Assistant Public Works Director to participate in Cartegraph software conference to enhance the skill set in information technology. This professional development would assist in streamlining processes and data capture capabilities to mitigate duplication in workflows and minimize human error. The Cartegraph conference offers a variety of courses in workflow management and software engineer specific to the needs of Public Works to increase service level.	R	\$ 3,100	\$ —	\$ 3,100
Public Works	Full time Landfill Equipment Operator (GD-08A) shared between the Landfill and the Public Works Department (1.0 FTE) and eliminates seasonal laborers (1.68 FTE total) in the Port of Dubuque Maintenance (0.57 FTE), Street Cleaning (0.36 FTE), and Landfill (0.75FTE) activities. The net impact to full-time equivalents would be a reduction of 0.68 FTE.	R	\$ 3,161	\$ —	\$ 3,161

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Public Works	Full-time Sanitation Driver (1.0 FTE) to be shared between yard waste and snow and ice control and eliminates seasonal laborers (1.34 FTE total) in the Street Signs and Markings (0.67 FTE), Refuse Collection (0.09 FTE), Yard Waste Collection (0.50 FTE), and Recycling Collection (0.08FTE) activities. The net impact to full-time equivalents would be a reduction of 0.34 FTE.	R	\$ 11,121	\$ —	\$ 11,121
Public Works	One Bright Signs module and 6 televisions or monitors to display information. In Public Works, there are over 90 full-time equivalents and over four separate designated areas of work to disperse high priority information on a daily basis. 20% of adults experience information overload according to Pew Research Center. Bright Signs offer an easy solution to disperse filtered information to a mass group.	R	\$ 1,500	\$ —	\$ 1,500
Public Works	Additional traffic control signs to meet the requirement of the Federal Manual of Uniform Traffic Control Devices (MUTCD). The MUTCD requires different sized advanced warning signs based on speed limits in the work zone. The purchase of these required signs would lessen the need to rely on a private traffic control company to set up these work zones. Purchase of these signs would provide the Public Work staff with the legal sized signs to set up traffic control in higher speed work zones throughout the City.	R	\$ 3,000	\$ —	\$ 3,000
Public Works	Safety training simulator for all snow and ice control employees and solid waste employees prior to winter operations. A simulator would allow controlled outcomes during training to prepare for white-out and severe icing events.	R	\$ 30,600	\$ —	\$ 30,600
Recreation	Funding of department leadership to visit other leading cities throughout the country who are activity advancing equity in their park & recreation departments. Through National Conferences like GARE (Government Alliance on Race and Equity) and NRPA (National Recreation and Park Association) staff have met and/or heard from other organizations throughout the country providing impactful and innovative practices to solve complex equity issues.	R	\$ 3,000	\$ —	\$ 3,000
Recreation	The permanent re-allocation of .67 FTE's of the Facilities Supervisor frozen position from the Port of Dubuque Marina budget to Administration and the addition of both a seasonal Manager (.4 FTE's) and Assistant Manager (.3 FTE's) position for the marina. Replacing the Facilities Supervisor position in the marina budgets with the seasonal positions, reduces the budgeted operational costs for the marina by \$26,819. This reduction in costs still provides the supports needed to operate the marina efficiently/ effectively and positively impacts the reduction of the annual budgeted subsidy.	R	\$ 30,378	\$ —	\$ 30,378
Recreation	Summer programs merger with the City of Asbury. The City of Asbury annually offers a handful of summer youth recreation programs located within Asbury Park. Over the winter of 2020, their Recreation Director left the City of Asbury for another job opportunity. As part of the City's evaluation of the recreation programming, they felt it could be in their best interest to ask the City of Dubuque to absorb the programming, which would not include community driven events nor golf programming.	R	\$ 6,974	\$ 15,500	\$ (8,526)

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Recreation	Permanent deployment, ongoing replacement, and data services for 4 smartphones. During the pandemic, 3 Recreation Supervisors and 1 Golf Professional were provided with City issued cell phones as part of their home office operations. These cell phones have been linked to each of their office desk ShoreTel phones providing a seamless connection for responding to both citizens and City staff.	R	\$ 480	\$ —	\$ 480
Recreation	Increase in operating revenue for the Bunker Hill Golf Course through increases in the following fees: \$10 increase on all annual passes. The sum of these fee increases would equate to \$1,360 in additional revenue based on the FY22 usage estimates. In addition, this request also includes a \$50 increase to the College pass. Unlike other local courses whose similar pass is Monday through Friday, our pass is good for all 7 days per week. This would generate \$150 based on FY22 usage estimates.	R	\$ —	\$ 1,510	\$ (1,510)
Transit	Overtime in the transit administration division. This overtime would be utilized by employees called in after hours for events such as: accident investigation, emergency driving situations, or alarms at parking ramps.	R	\$ 2,500	\$ —	\$ 2,500
TOTAL GENERAL FUND NON-RECURRING PACKAGES				\$2,272,985	\$ 367,783
				\$ 1,905,202	

NON-RECURRING DECISION PACKAGE COSTS				GENERAL FUND	
Airport	Stand-up desks for Airport Director and Accountant	N	\$ 2,500	\$ —	\$ 2,500
AmeriCorps	This improvement request is for the expansion of capacity within the AmeriCorps Program by increasing the AmeriCorps Coordinator from .28 FTE to 1.0 FTE to support a new Youth AmeriCorps program, focused on community and civic career exploration and skill development, expanding the currently Creating Opportunities AmeriCorps grant. The AmeriCorps programs have reached their capacity to expand based on match and staff hours. The Director has been working together with community partners, such as the MultiCultural Family Center, Four Mounds, the Leisure Services Recreation Department, the Engineering and Arts & Culture Departments, as well as the Human Rights Department and the City's Sustainability Department to explore expansion of the Creating Opportunities AmeriCorps grant to include a Youth AmeriCorps program.	N	\$ 1,420	\$ —	\$ 1,420
AmeriCorps	Full-Time Community Outreach Coordinator to work within the Equitable Fine and Fee Reform program. This position will be located at Bunker Hill. The Community Outreach Coordinator will work closely with the City Attorney's office, the Police Department, Utility Billing and Human Rights departments to work directly with community members who choose community service as a way to pay their fines and fees. This position will work with the participants by providing guidance and resources to successfully complete their community service, while also referring them to resources that can help the from having to go through the program in the future. This position will develop a successful model to help community members find success.	N	\$ 4,220	\$ —	\$ 4,220

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Civic Center	Three (3) AED units will be purchased for the theater and two other locations. Currently there is only one unit in the entire Five Flags Center. Seven (7) ADA size and weight compliant wheelchairs plus three (3) motorized scooters will aid guests that have mobility issues traverse the distances in the Center to get to their events.	N	\$ 15,000	\$ —	\$ 15,000
Civic Center	The third and final phase of security cameras. This phase will place nine (9) cameras inside the historic Five Flags Theater, at the Majestic and Bijou Rooms as well as the hallway entrances to dressing areas in the arena and theater. These cameras are for internal controls, as well as monitoring common public areas, entrances and exits to the building.	N	13500	0	13500
Civic Center	Platform to order concessions prior to stepping up to the concession stand. Three (3) ADA compliant monitors that accommodate several languages common to the Tri-States area would be placed at the arena and theater concessions areas. An app would provide a touchless option for ordering and payment. This allows social distancing as well as follows the trend in numerous restaurants and venues. Data can be tracked on use as well as languages used.	N	\$ 18,000	\$ —	\$ 18,000
Civic Center	Interpretive venue information and three (3) way finding kiosks that would be installed to assist guests that are English and non-English speaking. The kiosk can assist in finding seats, restrooms, and additional locations throughout the facility. These limit contact with ushers and allows social distancing, and limited interaction with staff while also allowing the guest to choose the language of their choice to gain the information and directions they seek. The kiosk can produce data based on usage and languages.	N	\$ 24,000	\$ —	\$ 24,000
Civic Center	Installation of a back flow preventer for the ice chiller. A recent inspection by the Water Department noted the need to install this equipment.	N	\$ 5,900	\$ —	\$ 5,900
City Manager's Office	Outreach, education, and empowerment activities related to the Climate Action Plan. The request is to fund capacity building in frontline communities while addressing our greenhouse gas emissions reduction goal. This funding will allow building engaging, dynamic, cross-cultural collaborations, and initiatives to address environmental, economic, and equity issues outlined in the CAP through creative engagement, education strategies and climate action. It will build trust and partnerships around climate action while engaging businesses, nonprofits, schools, faith communities, and community members as partners to begin implementation of the climate action plan at the community level.	N	\$ 25,000	\$ 12,583	\$ 12,417
City Manager's Office	Pay Public Works LLC to advise, assist and facilitate the City Planning Department towards the implementation of the Dubuque Community Poverty Reduction and Prevention Plan. The assistance is needed to move the Equitable Poverty Prevention Plan (EPPP) from paper to implementation, and to assist as the City of Dubuque develops one of a handful of Offices of Shared Prosperity across the country.	N	\$ 32,900	\$ 16,559	\$ 16,341

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
City Manager's Office	Equipment for the Data Analyst position in the newly-created Office of Shared Prosperity. The position would work with City staff and partners to track progress, a key to successfully implementing the plan. Under the direction of the Director of OSP, the Data Analyst would work with departments and partners to collect community-level and program-level data, analyze the data, and make recommendations to further the goal of reducing or eliminating poverty, especially for racial minorities and other identified vulnerable populations.	N	\$ 4,220	\$ —	\$ 4,220
City Manager's Office	Equipment for the Part-time Administrative Assistant position in the newly-created Office of Shared Prosperity. To support the Director of OSF, Community Engagement Coordinator, and Data Analyst, a .66 FTE administrative assistant is being requested. The three positions this individual supports will spend a significant amount of time in meetings with internal departments, community organizations, and individual residents.	N	\$ 2,950	\$ —	\$ 2,950
Economic Development	An additional AmeriCorps and a dedicated laptop for that person's work to foster youth engagement efforts related to the City's arts and culture related programming in support of ongoing implementation of the City's Arts and Culture Master Plan. The balance of the full funding needed to add this AmeriCorps will be included in the City's AmeriCorps upcoming grant request to be written and submitted by the AmeriCorps.	N	\$ 2,800	\$ —	\$ 2,800
Economic Development	Hiring a consultant to facilitate goal setting and strategic planning by the Commission. This is identified as a non-recurring IP but would likely be repeated every other or every 3 years based on changes to the Commission roster and progress being made with the Arts & Culture Master Plan.	N	\$ 1,600	\$ —	\$ 1,600
Engineering	4-wheel drive SUV or pickup for Traffic Operations staff. The traffic operations staff position needs the ability to go onto unimproved construction sites, jump curbs, work in snow, etc. in performance of their work. Additionally, a small car is not conducive to carrying traffic paint and aerosol cans, lathe, flags, step ladders, and other electronic equipment.	N	\$ 7,500	\$ —	\$ 7,500
Engineering	Part-time (0.73 FTE) Utility Locator (GE-24C) to assist with the locating of buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service. The part-time Utility Locator would improve the efficiency of the current full-time Utility Locator position within the Engineering Department.	N	\$ 1,050	\$ —	\$ 1,050
Engineering	Seasonal (0.50 FTE) Equity Job Training Content Development Intern (NA-46F) to develop classroom and summer job training materials for high school students and classroom and job shadowing materials for junior high students related to working for the City's Engineering Department who would consider the architecture/engineering/construction field as a career choice.	N	\$ 13,141	\$ —	\$ 13,141
Engineering	Seasonal Youth AmeriCorps Program position to administer the Engineering Department's planned classroom and summer job training program for high school students and classroom and job shadowing program for junior high students related to working for the City's Engineering Department who would consider the architecture/engineering/construction field as a career choice.	N	\$ 2,400	\$ —	\$ 2,400

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Engineering	Smartphone for the Facilities Manager. The phone is required in order for the manager to more efficiently respond to service requests, communicate with employees, and maintain contact with contractors 24/7 as the primary point of contact for City Hall, City Hall Annex, Historic Federal Building, and the Multicultural Family Center.	N	\$ 380	\$ —	\$ 380
Finance	Replacement of the recycled desktop computer that was installed in the Utility Billing Consult Room. The replacement cycle of a desktop is every 4 years and monitors are replaced every 8 years. This request replaces both the desktop and the monitors.	N	\$ 2,275	\$ —	\$ 2,275
Finance	The one-time cost of implementation of priority based budgeting for the operating budget and recurring online priority based budgeting software cost to continue the process. The implementation of priority based budgeting would allow the ability to budget for equity in addition to other City Council goals and priorities. Implementation of priority based budgeting in the operating budget will require a significant investment of staff time and a consultant is required to train staff on priority based budgeting and assist the teams of staff involved in implementing the process.	N	\$ 50,000	\$ 25,165	\$ 24,835
Finance	Creation of an Office of Innovation, which would be a division of the Finance Department. This request would fund a full-time Chief Innovation Officer (GE-40B) and a full-time Senior Performance and Management Specialist (GE-36B). The Office of Innovation would identify improvements in the efficiency and effectiveness of City services and business processes. The primary focus of this group is to improve City operations at less cost.	N	\$ 39,075	\$ 19,666	\$ 19,409
Fire	Membership to the "American Ambulance Association" and ACE Data Collection Education Subscription. Due to federally-mandated changes in ambulance cost data collection brought on by the Bipartisan Budget Act of 2018, new rules regarding Medicare ambulance billing and regulations will be taking effect. This project provides membership and access to education and assistance to help meet the new requirements. Membership provides education and templates useful in understanding and completing the required documentation to meet the new regulations.	N	\$ 540	\$ —	\$ 540
Fire	Installation of a mezzanine above a portion of the apparatus parking area inside Fire Headquarters. Due to the need to maintain various supplies and spare equipment, storage space is currently insufficient at Fire Headquarters. Fire Headquarters is land-locked, and using a mezzanine would be a cost-effective way to add storage space. The request would create an expanded metal mezzanine over a portion of the apparatus floor allowing for storage of small items such as hazardous materials supplies, chemical suits, firefighting foam concentrate, and spare firefighting tools.	N	\$ 28,000	\$ —	\$ 28,000
GRG	Eighteen (18) security cameras to be placed inside the Grand River Center (GRG). Currently the GRC has cameras on the loading dock and an internal system for the employee service back of house. The internal system was installed in 2003 with only minor updates since that time. No security monitoring system is in place for all the public areas, as well as entrances and exits of the building.	N	\$ 31,730	\$ —	\$ 31,730

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Health	A full-time (1FTE) Public Health Emergency Preparedness Planner (GE-33A). The Preparedness Planner performs public health and emergency preparedness planning, response, and recovery as part of the city's health services programs, and overall city emergency preparedness and resiliency. This position would assist in coordinating the City of Dubuque's emergency preparedness planning efforts by assisting the Public Health Specialist in emergency preparedness duties. The Preparedness Planner would also coordinate the development and implementation of emergency preparedness plans and protocols for The City of Dubuque, primarily the Health Services Department.	N	\$ 4,050	\$ —	\$ 4,050
Health	Stand-up desk for the Confidential Account Clerk.	N	\$ 750	\$ —	\$ 750
Health	A blow dart/blowpipe kit which animal control could use in tight spaces where a tranquilizer gun is not appropriate. When animal control encounters these aggressive animals inside a home, it is often safer for the animal and the animal control officer if the animal is lightly tranquilized before handling.	N	\$ 600	\$ —	\$ 600
Human Resources	A temporary, specified term (6 months or 0.50 FTE) Scanning Clerk (GE-25A). The digitization of paper personnel file documents is needed to 1) provide searchable and functional access to authorized staff, and 2) in preparation for a transition to the digital human resources information system within the enterprise resource planning system. The selected enterprise resource planning system is slated for Fall 2022. Because essentially no Human Resources documents prior to October 2019 have been maintained in other than on paper or in a paper file/folder system, all would need to be scanned to progress to a digitized storage system.	N	\$ 2,410	\$ 1,213	\$ 1,197
Human Resources	Full time (1.0 FTE) Development and Training Coordinator (GE-34A). Centralizing the coordination of development and training activities provides the City with a more efficient, coordinated, and consistent development process	N	\$ 3,680	\$ 1,852	\$ 1,828
Human Resources	A full-time (1.0 FTE) Benefits Coordinator (GE-34A). Providing employees with the right mix of benefits is critical to attracting and retaining talent and creating engaged employees. A position tasked with creating/updating, managing, marketing, and administering all employee benefits (e.g. health insurance, retirement accounts, paid time off, leaves of absence (paid or unpaid), unemployment claims, workers' compensation, employee discount programs, wellness programs) and a comprehensive, cost-effective benefits program, rather than merely transactional tasks is needed.	N	\$ 3,680	\$ 1,852	\$ 1,828
Human Rights	Consultant to conduct an assessment of the equity impacts of the City of Dubuque's fines and fees. The purpose would be to identify ways to address the manner in which the cumulative effects of fines and fees can hinder economic stability for the most vulnerable populations in our community, including people of color, immigrants, and refugees. Elements of the assessment would include: 1) conducting a community survey and focus groups, 2) collecting and analyzing the data, including the fiscal and budgeting impact of both the current structure and proposed reforms; and 3) developing a communication strategy and messaging.	N	\$ 56,500	\$ —	\$ 56,500

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Human Rights	Consultant to develop and populate equity indicators and supporting indicators in Socrata, the performance management software. Development of the indicators would include researching best practices, identifying data sources, and developing community-wide indicators and contributing indicators for the following equity areas: Economic Wellbeing, Transportation, Housing, Health, Education, Criminal Justice, and Arts and Culture.	N	\$ 50,000	\$ —	\$ 50,000
Human Rights	Train-the-trainer program to develop a culturally appropriate leadership development project to engage communities of color and other underrepresented communities to actively participate in civic life. Funds would be used to cover the costs of bringing two trainers to Dubuque for a two-day training program.	N	\$ 3,510	\$ —	\$ 3,510
Human Rights	Multi-event racial equity community education initiative used to conduct a variety of year-long transformational learning opportunities. Funds would be used to pay local facilitators and peer learning council members to design and deliver training sessions. Additional funds would be leveraged through Inclusive Dubuque, local colleges, and other supportive institutions in the community. Events would consist of an opening keynote speaker, followed by monthly events involving facilitated conversations around historical events, books, films, etc. Requested \$25,000 but was only recommended \$5,000 in the recurring.	N	\$ 25,000	\$ —	\$ 25,000
Human Rights	A consultant to assess the Human Rights roles in our organization and the commission. The 2019 Analysis of Impediments to Fair Housing recommended a goal of advancing equity through fair housing advocacy, education, and enforcement. The consultant found that one of the barriers to meeting this goal was Human Rights Commission effectiveness, based on the low numbers of fair housing complaints and the high indication of community member concern. The consultant recommended that the City make it a high priority to assess the Human Rights Commission and support capacity building efforts, including publication of a strategic plan.	N	\$ 24,050	\$ —	\$ 24,050
Information Services	Installation of a Firewall between the Airport and the City Core Network. Currently access between the sites is controlled via rules in the City's main firewall along with an older firewall. The Airport has public access along with vendor access on their network. Best practice would place a new firewall between these two segments of the City's network.	N	\$ 7,500	\$ —	\$ 7,500
Information Services	80 hours of consultant services to evaluate and make recommendations on the design, configuration, synchronization status, and Domain Naming Service (DNS) configuration of the City's Active Directory (AD) environment. This evaluation will be helpful to not only identify and remedy any issues with the user and device environment but also fully document the current operational schema.	N	\$ 14,400	\$ —	\$ 14,400

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
MFC	Equipment for Full-time Teen Coordinator (GE-28A). The teen programs have been growing and which provides the best possible, high quality equitable programs and services. A crucial part to the increased success of these teen programs is the staff that coordinate them. A consistent staff presence with teens increases involvement and numbers that grows the teen programming. The goal is to reduce turnover in the seasonal positions on an annual basis so that the teens can develop a relationship with MFC staff which in turn will increase retention within the programs and strengthen engagement efforts.	N	\$ 1,420	\$ —	\$ 1,420
MFC	Addition of 4 Computers to Public Computer Lab. The MFC renovations increased the number of computer work station areas in the public computer lab. The increases in programming and access prior to renovation increased the need for more computers for public access.	N	\$ 6,000	\$ —	\$ 6,000
MFC	Arts & Culture Supervisor (GE-28A) position for the MFC. Over the past year Leisure Services Staff and Economic Development worked together to review and assess how the City can partner to assist in the implementation of the Arts and Culture Master Plan and Community Enactment Strategy. This position would coordinate with the Arts & Cultural Affairs Coordinator in the Economic Development Department. To compliment these efforts a second Arts and Culture position is proposed for Leisure Services at the MFC and would focus on the programming, events, and partnership development to expand arts and culture opportunities to the youth in our community.	N	\$ 1,270	\$ —	\$ 1,270
Parks	Creation and installation of additional pollinator areas throughout the park system. Currently there are pollinator beds at AY McDonald Park, Pyatigorsk Park, and Eagle Point Park. Additional areas have been planted with native plant species which also create pollinator habitat. It is estimated to cost \$6,000 an acre to convert an acre of turf to native and pollinator habitat. Each acre could be prioritized for a specific park. This funding could provide for pollinator areas at Murphy Park, Flora Park, and other park locations.	N	\$ 42,000	\$ —	\$ 42,000
Parks	Project and Facilities Manager (GE-40). Responsibilities for programs, AmeriCorps, facilities, and partnerships have increased for the Leisure Services Manager. The diverse workings of the department and increased responsibilities lead to the need for a Project and Facilities Manager for the Leisure Services Department. This position would manage capital improvement projects for Five Flags, Grand River Center, and larger park projects. The position would also work with budgeting, special project research, project coordination, management of department leases and agreements and Web QA's.	N	\$ 10,648	\$ —	\$ 10,648
Parks	Consultant to perform a study/analysis/assessment of Miller Riverview Campground. This study/analysis/assessment would encompass but not be limited to evaluation of usage, water levels and closures, financial review, trends in camping, engagement of campground patrons, review of Chaplain Schmitt Island plans, space use, revenue opportunities/enhancements, amenity review, economic impact, data analysis, evaluation of current infrastructure, racial equity considerations related to camping, research with all national and state regulatory agencies.	N	\$ 50,000	\$ —	\$ 50,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Parks	Mobile air compressor used to blow out all the Park Division water lines and irrigation systems including the irrigation system in the Bee Branch Creek Greenway and the Veterans Memorial site. The compressor would be also used to blow out the water lines at the Port of Dubuque Marina. The compressor would allow for more timely usage to ensure that nothing freezes before temperatures get too cold. This air compressor would also be used for other park maintenance projects including sidewalk replacements.	N	\$ 20,000	\$ —	\$ 20,000
Parks	4 forced air gas heaters in the buildings that adjoin the Park Division greenhouse. An improvement level package was approved in FY19 to install heaters in the greenhouse. An additional improvement level package was approved in FY21 to complete the conversion of boiler heat in the greenhouse to natural gas. This request would allow for 4 heaters to be installed in the buildings connected to the greenhouse to complete the conversion from boiler heat to natural gas on the west side of the park maintenance headquarters complex.	N	\$ 20,000	\$ —	\$ 20,000
Planning	Upgrading the Zoning Enforcement Officer's vehicle from a compact car to a sport utility vehicle (SUV). Poor traction, low clearance and lack of all-wheel drive hinders ability to perform daily field inspection duties for code enforcement staff. The City's Equipment Maintenance Supervisor performed an inspection of the 2009 Ford Focus SE and approved replacement and recommends upgrade to an SUV.	N	\$ 11,690	\$ 4,910	\$ 6,780
Planning	Purchase of a tablet with a data plan to be used by the Associate Planner (AP). The tablet will allow the AP to have access to necessary information while attending meetings. It will also reduce copying of meeting materials; thus, a more sustainable result and greater efficiency.	N	\$ 920	\$ 386	\$ 534
Public Works	Full time Geospatial Data Analyst position. In order to keep up with the needs of a growing municipality, infrastructure maintenance, fleet maintenance, annexation, and the ever-looming natural disasters, the Data Analyst would focus on analysis and problem solving as it relates to data, types of data, and relationships among data elements within a business system or information technology (IT) system.	N	\$ 8,125	\$ —	\$ 8,125
Public Works	Soundproofing tiles to apply to the walls in the open call center area of Public Works and to purchase three large hanging acoustic dividing panels. Currently, phone calls can be heard throughout the building. There is no privacy given to residents who call in with concerns or request accommodations. If there are vendors, prospective employees, or residents in the waiting area, they are able to overhear all telephone conversations.	N	\$ 3,185	\$ —	\$ 3,185
Public Works	Part-time secretary (0.33 FTE) to assist with front office data entry and phone calls. There has been a dramatic increase in customer service phone calls resulting in data entry and the call volume is not anticipated to decline. This position would help with coverage issues during lunch, vacation, and sick leave.	N	\$ 4,500	\$ —	\$ 4,500

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Public Works	One Bright Signs module and 6 televisions or monitors to display information. In Public Works, there are over 90 full-time equivalents and over four separate designated areas of work to disperse high priority information on a daily basis. 20% of adults experience information overload according to Pew Research Center. Bright Signs offer an easy solution to disperse filtered information to a mass group.	N	\$ 3,000	\$ —	\$ 3,000
Public Works	Impact trailer to be used on high speed streets including the Central Ave and the Northwest Arterial. These safety devices are used to help reduce the damage to structures, vehicles, motorists, and maintenance staff when working in high speed work zones. The trailer is designed to redirect motorists away from work zones and the impact attenuators lessen the severity of accident which provides another level of safety to maintenance staff.	N	\$ 30,242	\$ —	\$ 30,242
Public Works	Four tablets and associated data plan. The tablets would be used by the Public Works Street Maintenance Forepersons to access mobile GIS used to locate underground utilities while working in the field. Access to mobile GIS by field staff would make the employee more efficient in the field when following up on resident requests that are related to underground utilities. Two tablets have been recommended.	N	\$ 1,820	\$ —	\$ 1,820
Public Works	Grapple bucket purchase to allow Public Works to respond more efficiently to an event which causes widespread yard debris generation (storm damage). This bucket will also enable staff to assist Housing in citation removals.	N	\$ 22,000	\$ —	\$ 22,000
Public Works	One trailer mounted, variable message board. This unit would be used to provide the driving public additional information related to detours at work zone sites on high volume roadways. Estimated life of the message board is 15 years.	N	\$ 17,000	\$ —	\$ 17,000
Recreation	A vehicle to be used by recreation and Multicultural Family Center (MFC) staff to transport the Rec & Roll trailer as well as materials and supplies to programs and services. When the Rec & Roll trailer program began in 2017 it was in the community for 19 events and programs. During the 2019 season it became part of over 55 community events and programs and has proven to be a positive benefit for community and partner engagement. Due to the trailers demand, this has added over 200 hours to their everyday responsibilities. Having a Recreation Division vehicle able to haul the trailer, would divert those hours away from Park staff and allow for Recreation staff to provide that service.	N	\$ 36,700	\$ —	\$ 36,700
Recreation	Permanent deployment, ongoing replacement, and data services for 4 smartphones. During the pandemic, 3 Recreation Supervisors and 1 Golf Professional were provided with City issued cell phones as part of their home office operations. These cell phones have been linked to each of their office desk ShoreTel phones providing a seamless connection for responding to both citizens and City staff.	N	\$ 1,400	\$ —	\$ 1,400
Transit	This improvement request is for the upgrade of the department's 2012 MV1 with an electric ADA accessible van. The City has received an FTA grant to add electric vehicles into it's fleet. The grant would pay for approximately 80% of the initial purchase of the van.	N	\$ 27,970	\$ 46,750	\$ (18,780)

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
	TOTAL GENERAL FUND NON-RECURRING PACKAGES		<u>\$ 846,121</u>	<u>\$ 130,936</u>	<u>\$ 715,185</u>
	TOTAL RECURRING AND NON-RECURRING TAX SUPPORTED		<u>\$3,119,106</u>	<u>\$ 498,719</u>	<u>\$2,620,387</u>

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
MEDIA SERVICES FUND					
Public Information Office	Additional printing funds needed to upgrade the City News utility bill insert newsletter from a grayscale (black and white) publication to a full-color publication.	R	\$ 2,850	\$ —	\$ 2,850
Public Information Office	For the Dues & Memberships budget to allow two additional PIO staff to receive the continuing education and membership benefits of the City & County Communicators and Marketers Association (3CMA).	R	\$ 445	\$ —	\$ 445
Public Information Office	Funds marketing/promotion for City Expo and strategic marketing/promotional campaigns for City services, programs, and initiatives that may not have dedicated marketing budgets but need to be promoted over the course of the fiscal year. In addition to traditional advertising methods, these additional funds would allow additional promotional efforts utilizing outdoor advertising such as City bus wraps and billboards, social media and other digital promotions to be considered, depending upon the campaign.	R	\$ 4,000	\$ —	\$ 4,000
Public Information Office	Hire a professional photographer to take photos of City amenities, attractions, etc. and new photos are needed for use in City publications, on the City website, and in City social media posts. More specifically, new photos are needed to better represent the diversity of Dubuque's residents.	N	\$ 2,000	\$ —	\$ 2,000
Subtotal Media Services Service Fund					
Internal Service Funds					
Public Works	Fleet Maintenance Supervisor to attend the National American Public Works Association PWX Conference each fall. This professional development offers exposure to best practices and information to overcome obstacles with advanced technology in fleet maintenance and various fixed assets.	R	\$ 3,100	\$ —	\$ 3,100
Subtotal Internal Service Fund					
ENTERPRISE FUNDS					
Stormwater Fund					
Engineering	Part-time (0.73 FTE) Utility Locator (GE-24C) to assist with the locating of buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service. The part-time Utility Locator would improve the efficiency of the current full-time Utility Locator position within the Engineering Department.	R	\$ 8,584	\$ —	\$ 8,584

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Engineering	Funding to maintain and rehab detention basins. Maintenance includes such things as mowing, vegetation removal, debris removal. Rehab includes minor grading and re-seeding. The additional funding will cover the anticipated additional expenses associated with maintaining the Bee Branch Creek and adjacent floodplain which functions as a detention basin during heavy rainstorms. The addition \$10,000 will allow the City to address needed detention basin maintenance related issues on a more timely basis.	R	\$ 10,000	\$ —	\$ 10,000
Parks	Seasonal employee for the upper Bee Branch Creek Greenway. The Park Division took over full maintenance responsibility of the greenway corridor in 2020. After a full season of maintenance, it has been determined additional staff is needed to maintain the corridor during the park season.	R	\$ 15,005	\$ —	\$ 15,005
Parks	Mobile air compressor used to blow out all the Park Division water lines and irrigation systems including the irrigation system in the Bee Branch Creek Greenway and the Veterans Memorial site. The compressor would be also used to blow out the water lines at the Port of Dubuque Marina. The compressor would allow for more timely usage to ensure that nothing freezes before temperatures get too cold. This air compressor would also be used for other park maintenance projects including sidewalk replacements.	N	\$ 5,000	\$ —	\$ 5,000
Subtotal Stormwater Fund			\$ 38,589	\$ —	\$ 38,589
Water Fund					
Engineering	Part-time (0.73 FTE) Utility Locator (GE-24C) to assist with the locating of buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service. The part-time Utility Locator would improve the efficiency of the current full-time Utility Locator position within the Engineering Department.	R	\$ 8,584	\$ —	\$ 8,584
Water	Elimination of a full-time Water Plant Operator (OE-16B) and the addition of a full-time Water Operations Supervisor (GE-36B). The plant presents daily opportunities and challenges that require in depth problem solving and data analysis beyond oversight management from the department manager. The current practice of having all plant responsibilities from day to day operations to regulatory mandates handled solely by the department manager has led to inefficiencies.	R	\$ 17,383	\$ —	\$ 17,383
Water	Portable generator to serve as auxiliary power to the Olympic Heights Pump Station in the event of an emergency power outage. The United States Environment Protection Agency states that, "Power loss can have devastating impacts on drinking water and wastewater utilities and the communities they serve". The Olympic Heights Pumping Station does not currently have standby auxiliary power and those water customers would be impacted by a power outage at the pump station.	N	\$ 50,000	\$ —	\$ 50,000
Subtotal Water Fund			\$ 75,967	\$ —	\$ 75,967

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Sanitary Sewer Fund					
Public Works	Hands-free communication headsets to be used when operating the sewer jet or sewer vac machine. The headsets provide hearing protections and hands-free communication by using wireless technology which allows workers with communicate with each other as if they were on a conference call. Work site communication is vital for both safety and for worker productivity.	N	\$ 5,300	\$ —	\$ 5,300
Engineering	Part-time (0.73 FTE) Utility Locator (GE-24C) to assist with the locating of buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service. The part-time Utility Locator would improve the efficiency of the current full-time Utility Locator position within the Engineering Department.	R	\$ 8,584	\$ —	\$ 8,584
WRRC	Arc flash risk assessment of 17 lift stations (including 181 individual devices) and the WRRC Facility (including 710 individual devices). The assessment consists of the following 3 phases: Phase 1 - Data collection, Phase 2 - Engineering Analysis, Phase 3 - Labels, Label Deployment, and Training. OSHA requires employers to perform a PPE hazard assessment to determine necessary PPE. This assessment satisfies OSHA and NFPA 70E requirements for the assessment of workplace electrical safety.	N	\$ 71,500	\$ —	\$ 71,500
Subtotal Sanitary Sewer Fund \$ 85,384 \$ — \$ 85,384					
Solid Waste Fund					
Public Works	Twenty electronic logging devices to launch a pilot program in Solid Waste activity. Electronic logging devices (ELDs) synchronize with the vehicle's engine; thereby capturing data on off/on status of the engine, whether the vehicle is moving, miles are driven, and duration of engine operation. Using an ELD can assist in preemptive identification of driver habits to ensure proper maintenance of vehicles are happening.	N	\$ 8,268	\$ —	\$ 8,268
Public Works	Additional refuse (trash) tipper carts to meet the need of customers who currently subscribe to either a basic container plus an additional 34 gallon container or a 50 gallon container plus an additional 50 gallon container.	R	\$ 35,000	\$ —	\$ 35,000
Public Works	Additional recycling tipper carts to meet the demand of customers who prefer a more convenient way to manage their recycling. Prior fiscal year 2017, customers only option to manage their recycling was to manually lift an 18-gallon bin (s) from their home to the curbside and/or alley line. To make recycling more convenient for customers, City Council approved a recycling tipper cart on wheels program.	R	\$ 5,000	\$ —	\$ 5,000

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Public Works	Purchase of AaqualTools CartBlaster, a tipper cart cleaning system. AaqualTools CartBlaster is designed to clean the interior surface of any open head trash container in 1 to 5 minutes depending on detergent, volume (gpm) and wash water emperature. Currently, when staff delivers and/or returns a tipper cart the staff has to manually spray down carts. This becomes time consuming when there are multiple carts to spray. The new tool would improve staff ability to clean out the cart quicker and more efficiently.	N	\$ 5,000	\$ —	\$ 5,000
Public Works	Full-time Sanitation Driver (1.0 FTE) to be shared between yard waste and snow and ice control and eliminates seasonal laborers (1.34 FTE total) in the Street Signs and Markings (0.67 FTE), Refuse Collection (0.09 FTE), Yard Waste Collection (0.50 FTE), and Recycling Collection (0.08FTE) activities. The net impact to full-time equivalents would be a reduction of 0.34 FTE.	R	\$ 41,762	\$ 25,936	\$ 15,826
	Subtotal Solid Waste Fund		\$ 95,030	\$ 25,936	\$ 69,094
Landfill Fund					
Public Works	Full time Landfill Equipment Operator (GD-08A) shared between the Landfill and the Public Works Department (1.0 FTE) and eliminates seasonal laborers (1.68 FTE total) in the Port of Dubuque Maintenance (0.57 FTE), Street Cleaning (0.36 FTE), and Landfill (0.75FTE) activities. The net impact to full-time equivalents would be a reduction of 0.68 FTE.	R	\$ 42,508	\$ 28,916	\$ 13,592
Public Works	An additional 40 yard recycling roll off container at the Dubuque Metropolitan Solid Waste Agency (Landfill) to replace a container that was relocated to Peosta. This would allow for customers to always have access to a recycling container at the Landfill. Currently, whenever the onsite container is being hauled to the processor, there is not container onsite for customers to use if they have recycling items.	N	\$ 10,000	\$ —	\$ 10,000
Public Works	An additional 20 yard glass recycling container to expand the glass collection program. Currently, there are only two locations with glass recycling containers in Dubuque County, one at the City of Dubuque Municipal Service Center and one at the Landfill. The Agency would like to expand the glass recycling program to another community in Dubuque County to offer a more convenient location for county residents.	N	\$ 6,700	\$ —	\$ 6,700
Public Works	An equipment press which would be used by the landfill mechanic during repairs of landfill equipment. Many times while repairing heavy equipment, a press is needed to separate parts needing repair.	N	\$ 6,500	\$ —	\$ 6,500
Public Works	Grapple bucket which would enable staff to load tires more efficiently and allow for better management of the raw compost material. This bucket would also allow the Agency to respond more efficiently to an event which causes widespread yard debris generation (storm damage).	N	\$ 22,000	\$ —	\$ 22,000

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Public Works	Funding for the Landfill Foreperson to participate in the Dale Carnegie Leadership training. This professional development would allow the Landfill foreperson to continue to develop the skills necessary for the position, which aligns with the Agency's mission statement.	N	\$ 1,500	\$ —	\$ 1,500
	Subtotal Landfill Fund		\$ 89,208	\$ 28,916	\$ 60,292
	TOTAL NON-PROPERTY TAX FUND PACKAGES		\$ 396,573	\$ 54,852	\$ 341,721
	TOTAL IMPROVEMENT PACKAGES ALL FUNDS		\$3,515,679	\$ 553,571	\$ 2,962,108

FULL-TIME EQUIVALENT (FTE) PERSONNEL CHANGES IN RECOMMENDED FY 2022 BUDGET

The Fiscal Year 2022 budget increases the full-time equivalents by 4.00 FTE, increases part-time equivalents by 1.41 FTE, and increases seasonal equivalents by 1.37 FTE. The changes can be summarized as follows:

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL
AmeriCorps	Community Outreach Coordinator	1.00		Full-Time position to work within the Equitable Fine and Fee Reform program.
AmeriCorps	AmeriCorps Coordinator		0.28	FY21 grant funded position.
Building Services	Building Services Manager	-1.00		FY21 replaced Building Services Manager with Facilities Manager and moved to Engineering.
Building Services	Maintenance Worker	-1.00		FY21 moved Facilities Management from Building Services to Engineering.
Building Services	Custodian I	-5.00		FY21 moved Facilities Management from Building Services to Engineering.
Building Services	Permit Clerk	-1.00		FY21 moved Building Services Code Enforcement and Construction Services to Housing
Building Services	Inspector II	-4.00	-0.75	FY21 moved Building Services Code Enforcement and Construction Services to Housing
City Manager's Office	Assistant City Manager	-1.00		FY21 replaced full-time Assistant City Manager with part-time with health insurance Director of Strategic Partnerships position.
City Manager's Office	Director of Strategic Partnerships		0.75	FY21 replaced full-time Assistant City Manager with part-time Director of Strategic Partnerships position.
City Manager's Office	Neighborhood Development Specialist	-1.00		Position changed to Director of Shared Prosperity and Neighborhood Support
City Manager's Office	Director of Shared Prosperity and Neighborhood Support	1.00		Neighborhood Development Specialist changed to Director of Shared Prosperity and Neighborhood Support.
City Manager's Office	Data Analyst	1.00		Full-time position to work with City staff and partners to track progress.
City Manager's Office	Administrative Assistant		0.66	Part-time position to support the Director of Shared Prosperity and Neighborhood Support, Community Engagement Coordinator, and Data Analyst.
Engineering	Facilities Manager	1.00		FY21 replaced Building Services Manager with Facilities Manager and moved to Engineering.
Engineering	Maintenance Worker	1.00		FY21 moved Facilities Management from Building Services to Engineering.
Engineering	Custodian I	5.00		FY21 moved Facilities Management from Building Services to Engineering.
Engineering	Assistant Utility Locator		0.73	Part-time position to assist with the locating of buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service.
Engineering	Architectural Intern		0.50	Moved to Engineering from Public Information Office.

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL	
Finance	Finance Intern			0.26	Increase in Finance Intern hours to provide support during the implementation of large projects.
Housing	Permit Clerk	1.00			FY21 moved Building Services Code Enforcement and Construction Services to Housing
Housing	Inspector II	4.00	0.75		FY21 moved Building Services Code Enforcement and Construction Services to Housing
Human Resources	Development Training Coordinator	1.00			Full-time position centralizing the coordination of development and training activities provides the City with a more efficient, coordinated, and consistent development process.
Human Resources	Scanning Clerk - Temporary			0.50	Temporary position for the digitization of paper personnel file documents.
Multicultural Family Center	Teen Coordinator	1.00			Full-time position to increase success of the teen programs.
Parks	Laborer I - Storm			0.53	Seasonal employee for the upper Bee Branch Creek Greenway.
Police	Community Diversion and Prevention Coordinator	1.00			Full-Time position to identify and develop a sustainable approach to adult diversion, community service, and restorative practices in order for individuals to avoid the negative impacts of jail sentences or fines. Will support the work of the Police Community and Prevention Coordinator.
Public Information Office	Architectural Intern			-0.50	Moved from Public Information Office to Engineering.
Recreation	Recreation Leader			0.21	Seasonal positions to absorb the City of Asbury summer youth recreation programming.
Recreation	After School Sports Coordinator			-0.41	Seasonal position eliminated to help fund the MFC Teen Coordinator position.
Transportation Services	Confidential Account Clerk	1.00			FY20 upgraded part-time Confidential Account Clerk position to full-time..
Transportation Services	Confidential Account Clerk			-0.73	FY20 upgraded part-time Confidential Account Clerk position to full-time.
Transportation Services	Dispatcher	-1.00			FY20 eliminated full-time Dispatcher position.
Water	Water Operations Supervisor	1.00			Upgraded Equipment Operator IV to Water Operations Supervisor.
Water	Equipment Operator IV	-1.00			Upgraded Equipment Operator IV to Water Operations Supervisor.
Total change in FTE from FY 2021					
TOTAL FTE CHANGES		4.00	1.41	1.37	6.78
Total FTE for FY 2022					
TOTAL F.T.E.s FOR FY 2022		594.00	75.33	56.89	726.22

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2022

DEPARTMENT/ DIVISION	1981 NUMBER	41-YEAR HIGH		41-YEAR LOW		2021 NUMBER	2022 NUMBER	NOTES
		FISCAL YR	NUMBER	FISCAL YR	NUMBER			
Police Department	90.00	2022	120.00	1985-1990	82.00	119.00	120.00	In 2019, Eliminated a Corporal position and added a Captain and an Officer. FY20 & FY21 added 1 SRO. FY22 added Community Diversion & Prevention Coord.
Emergency Comm	—	2020-2022	15.00	1985-1991	8.00	15.00	15.00	Part of Police & Fire Depts. in 1981. Added 2 Dispatchers in 2009. 1 Dispatcher added 2017 & 2020.
Fire Department	94.00	1981-1987	94.00	1988-1990	88.50	92.00	92.00	1 Firefighter added FY20 & FY21.
Human Rights	3.00	1981; 1986 1990-1997; 2006*;2013 -2019	5.00	1982-1985; 1988-1989; 1998-2005	2.00	4.00	4.00	Community Relations Coordinator added 2013 & Strategic Workforce Equity Coordinator moved to Human Resources in FY21.
Building Safety	12.00	1981; 2016-2018	12.00	1985-1988	6.00	12.00	—	Custodians added FT 2015 & FY21. Inspector II Eliminated 2019. Building Services Code Inspection and Construction Services moved to Housing and Facilities Management moved to Engineering in FY22.
Health Services	9.50	1981	9.50	1989-2019	4.00	6.00	6.00	Included School Nursing Program in 1981. FT Animal Control Officer added FY20 and FY21.
Park Division	27.20	1981	27.20	1996-2001	20.92	22.50	22.50	Added Assist. Gardener 2012. Eliminated FT Park Ranger 2017.
Civic Center	13.75	1981	13.75	2005-2019	0.15	0.15	0.15	Changed to private mgmt. 7/1/04. Employees to new firm.
Recreation Division	13.00	2022	13.93	1991; 2007*-2009	7.93	11.93	13.93	*Golf- FT to PT; AmeriCorps Director shifted from Housing 2012; Facilities Supervisor 2015; MFC Assist. Dir. FT in 2016. MFC Teen Coordinator and AmeriCorps Community Outreach Coordinator added in 2022.
Library	20.00	1981; 20-22	20.00	1989	14.00	20.00	20.00	Library Aide Changed to FT 2013. Library Aide added to Teen in FY20.
Airport	8.00	2003	14.00	1983-1994	7.00	12.00	12.00	
Transportation Services	44.00	1981-1982	44.00	2010-2011	6.00	23.00	23.00	Transit Management changed to City Employees 2016. 1 Transit Dispatcher added 2018. Parking Division merged with Transit Division in 2019 to form the Transportation Services Department. 3 Bus Operators added in FY 2019.
Engineering	22.00	2022	35.00	1983; 1985-1987	18.00	28.00	35.00	Temporary Engineering Technician removed FY19. Eliminated Environmental Engineer FY18. Confidential Account Clerk added FY19. Environmental Engineer and Camera Systems Tech added and Engineering Tech removed FY21. Facilities Management moved from Building Svcs. to Engineering in FY22.
Water Department	32.00	1981-1982	32.00	1999-2009	23.00	25.00	25.00	Secretary changed to part-time 2016. Eliminated Plant Manager position in 2019. Confidential Account Clerk in 2020.
Water & Resource Rec	37.00	1981-1982	37.00	2019	14.50	15.00	15.00	(2) Plant Operators eliminated and Environmental Coordinator added 2016. Assistant Manager, Operator II, and Operator IV position removed in FY 2019.
Public Works	1.00	1990-1991	2.00	1993-2001	—	—	—	
Public Works	89.00	2022	89.42	1990	73.00	89.42	89.42	Utility Worker Apprentice added FY19; Secretary added FY20; Traffic Signal Tech II added FY21.
Parking Division	9.80	2002-2003	11.50	2019	—	—	—	Eliminated Laborer 2017. Eliminated Laborer 2018. Parking division merged with Transit to become the Transportation Services Department in 2019.
Community/ Economic Development	7.00	1981	7.00	2016-2017	2.00	3.00	3.00	Assist. Director, Economic Development Coordinator and Confidential Clerk eliminated and Project Coordinator added in 2016. Arts & Cultural Coordinator FT in 2018. Project Coordinator eliminated and Assist Director added in FY 2020.

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2022

DEPARTMENT/ DIVISION	1981 NUMBER	41-YEAR HIGH		41-YEAR LOW		2021 NUMBER	2022 NUMBER	NOTES
		FISCAL YR	NUMBER	FISCAL YR	NUMBER			
Housing Services	12.50	2022	34.00	1984-1985	10.50	29.00	34.00	2.48 Lead positions added 2020; added General Housing Inspector FY20; Assistant Housing Director and Nuisance Specialist added FY20. Building Services Code Enforcement and Construction Services moved to Housing in FY22.
Planning Services	4.00	2006*-2022	8.00	1985-1987	2.50	8.00	8.00	*PT Asst Planner to FT
Human Resources	—	2022	5.00	2019	3.00	4.00	5.00	Strategic Workforce Equity Coordinator moved from Human Rights FY21. Development Training Coord. added FY22.
Public Information	—	2021-2022	5.00	2018	3.00	5.00	5.00	GIS Specialist added and Communications Specialist full-time January 2019.
City Manager's Office	11.00	2020-2022	9.00	1993	7.60	9.00	9.00	ICMA Management Intern Full-Time FY 2020. 1 Assistant City Manager eliminated FY22. Data Analyst for Office of Shared Prosperity and Neighborhood Support added FY22.
City Clerk's Office	3.00	1981-2022	3.00	1981-2021	3.00	3.00	3.00	
Finance and Budget	—	2021-2022	19.00	2020	17.00	19.00	19.00	Finance and Budget consolidated in FY 2020. Budget/Financial Analyst and Confidential Account Clerk added FY20.
Finance Department	20.50	1981-1989	20.50	1997*-2011, 2019	14.00	—	—	*Meter Reading Outsourced/Cashier changed to FT 2015. Water Meter Inspector moved to Water Department in 2019. Budget and Finance consolidated FY2020.
Legal Department	2.00	2020-2022	5.00	1986	1.00	5.00	5.00	FT City Attorney moved to PT Senior Counsel. FT Assistant City Attorney promoted to City Attorney. Civil Rights Specialist added FY 2020.
Information Services	2.50	2014-2022	8.00	1981	2.50	8.00	8.00	Help Desk Position added 2013.
Cable TV	—	1991; 1993	4.00	1981	—	2.00	2.00	
City Hall Maintenance	1.00	1981-1982	1.00	1983-2001*	—	—	—	*Outsourced (brought back in FY 2006 with PT employees)
	588.75	2022	594.00	1989	495.80	590.00	594.00	0.09% Increase 1981-2022