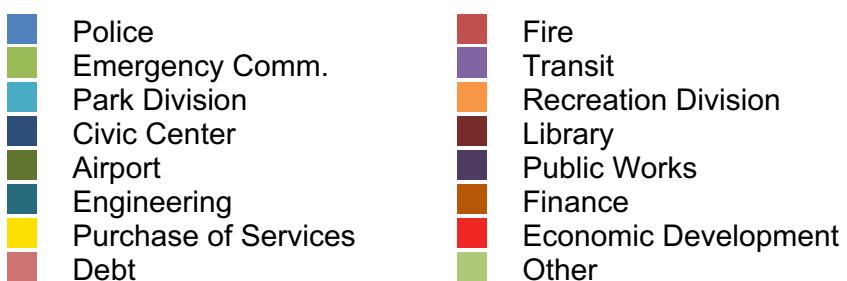
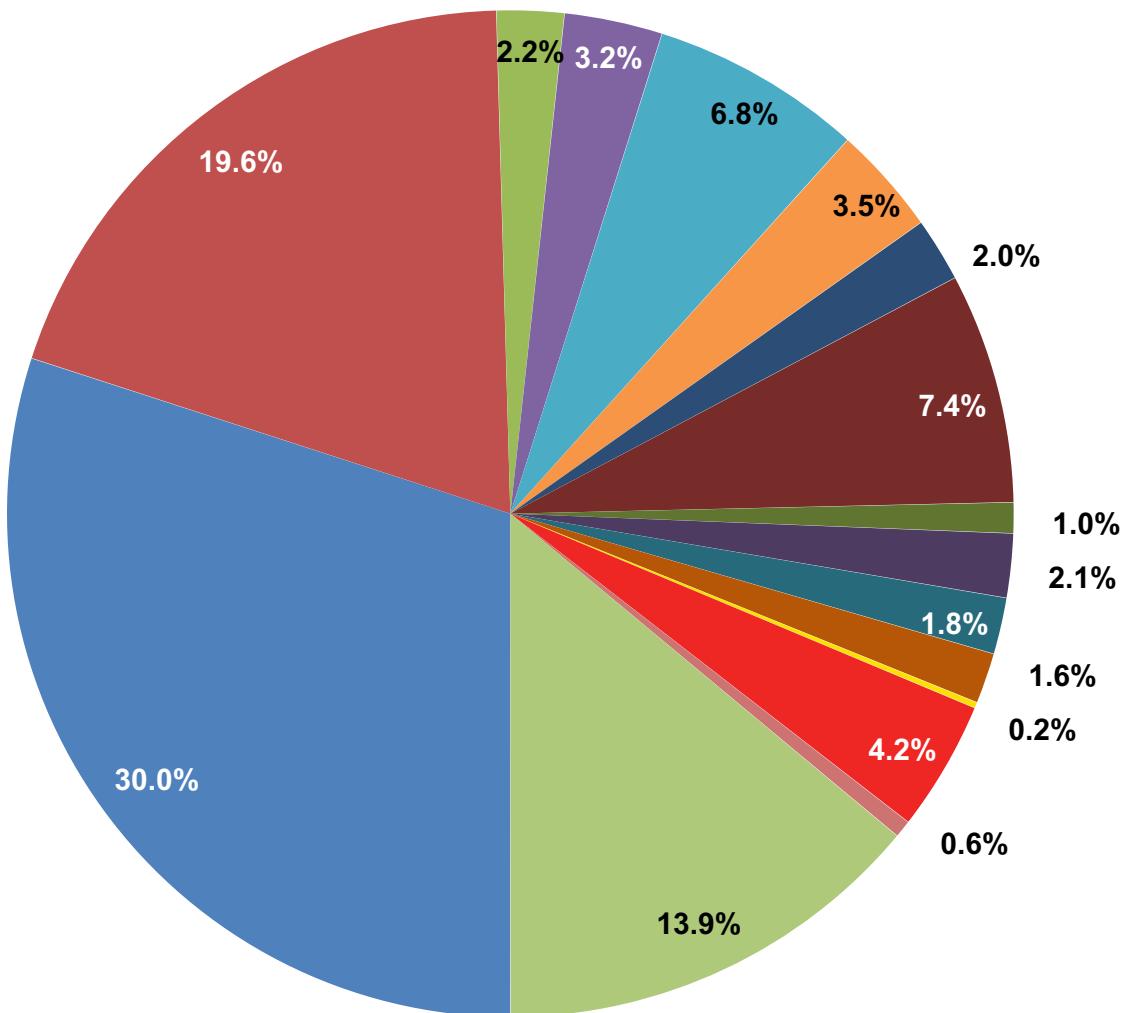


FINANCIAL SUMMARIES

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HOW YOUR CITY SHARE OF PROPERTY TAXES ARE DISTRIBUTED FY 2022 RECOMMENDED OPERATING BUDGET IN LEVIED FUNDS



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FISCAL YEAR 2022 RECOMMENDED BUDGET
NET OPERATING BUDGET IN FUNDS INCLUDING TAX LEVY REVENUE
BY DEPARTMENT

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

DEPARTMENT/DIVISION	FY 2021			FY 2022			% OF NET OPERATING BUDGET
	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	
Police	16,089,137	1,463,658	14,625,479	16,790,419	1,550,869	15,239,550	30.00 %
Emergency Comm. Center	1,609,834	546,403	1,063,431	1,660,578	560,524	1,100,054	2.17 %
Fire	11,874,990	1,390,933	10,484,057	12,518,221	2,573,961	9,944,260	19.57 %
Emergency Management	107,271	2,871	104,400	107,617	2,597	105,020	0.21 %
Building Services	1,337,847	815,700	522,147	—	—	—	— %
Subtotal	31,019,079	4,219,565	26,799,514	31,076,835	4,687,951	26,388,884	51.95 %
Human Rights	485,627	3,525	482,102	510,511	3,125	507,386	1.00 %
Health Services	891,989	474,586	417,403	920,419	469,471	450,948	0.89 %
Parks Division	3,651,862	348,493	3,303,369	3,773,749	313,153	3,460,596	6.81 %
Civic Center	954,702	—	954,702	1,040,952	—	1,040,952	2.05 %
Grand River Center	514,420	—	514,420	711,023	—	711,023	1.40 %
Recreation	3,760,145	2,226,333	1,533,812	3,917,386	2,140,214	1,777,172	3.50 %
Library	3,701,460	40,125	3,661,335	3,798,192	39,805	3,758,387	7.40 %
Subtotal	13,960,205	3,093,062	10,867,143	14,672,232	2,965,768	11,706,464	23.04 %
Airport	4,407,812	4,092,754	315,058	3,951,338	3,450,867	500,471	0.99 %
Transit	3,932,879	2,297,438	1,635,441	3,846,896	2,245,606	1,601,290	3.15 %
Public Works	1,074,507	55,445	1,019,062	1,087,892	39,815	1,048,077	2.06 %
Engineering	1,554,998	619,380	935,618	1,595,924	675,625	920,299	1.81 %
Economic Development	2,672,694	418,644	2,254,050	2,514,241	383,060	2,131,181	4.20 %
Housing & Comm. Dev.	1,782,569	1,171,142	611,427	2,623,026	1,929,462	693,564	1.37 %
Purchase of Services	100,000	—	100,000	100,000	—	100,000	0.20 %
Subtotal	15,525,459	8,654,803	6,870,656	15,719,317	8,724,435	6,994,882	13.77 %
Planning	886,257	461,283	424,974	903,492	408,738	494,754	0.97 %
Eng-Facilities Mgmt	—	—	—	695,168	12,889	682,279	1.34 %
City Council	148,526	1,211	147,315	150,131	1,211	148,920	0.29 %
City Manager's Office	1,557,955	758,692	799,263	1,757,350	841,486	915,864	1.80 %
Budget	—	—	—	—	—	—	— %
Human Resources	961,668	540,853	420,815	1,081,825	585,739	496,086	0.98 %
Public Information	322,973	137,162	185,811	301,463	134,041	167,422	0.33 %
City Clerk	396,400	273,490	122,910	417,500	283,403	134,097	0.26 %
Finance and Budget	3,180,363	2,401,589	778,774	3,471,606	2,651,276	820,330	1.61 %
Legal	1,015,416	519,722	495,694	1,042,951	529,757	513,194	1.01 %
Information Services	1,572,452	582,867	989,585	1,675,984	618,844	1,057,140	2.09 %
Subtotal	10,042,010	5,676,869	4,365,141	11,497,470	6,067,384	5,430,086	10.69 %
Total Without Debt	70,546,753	21,644,299	48,902,454	72,965,854	22,445,538	50,520,316	99.45 %
Debt Service	10,984,416	10,722,035	262,381	9,785,741	9,505,011	280,730	0.55 %
Total With Debt	81,531,169	32,366,334	49,164,835	82,751,595	31,950,549	50,801,046	100.00 %

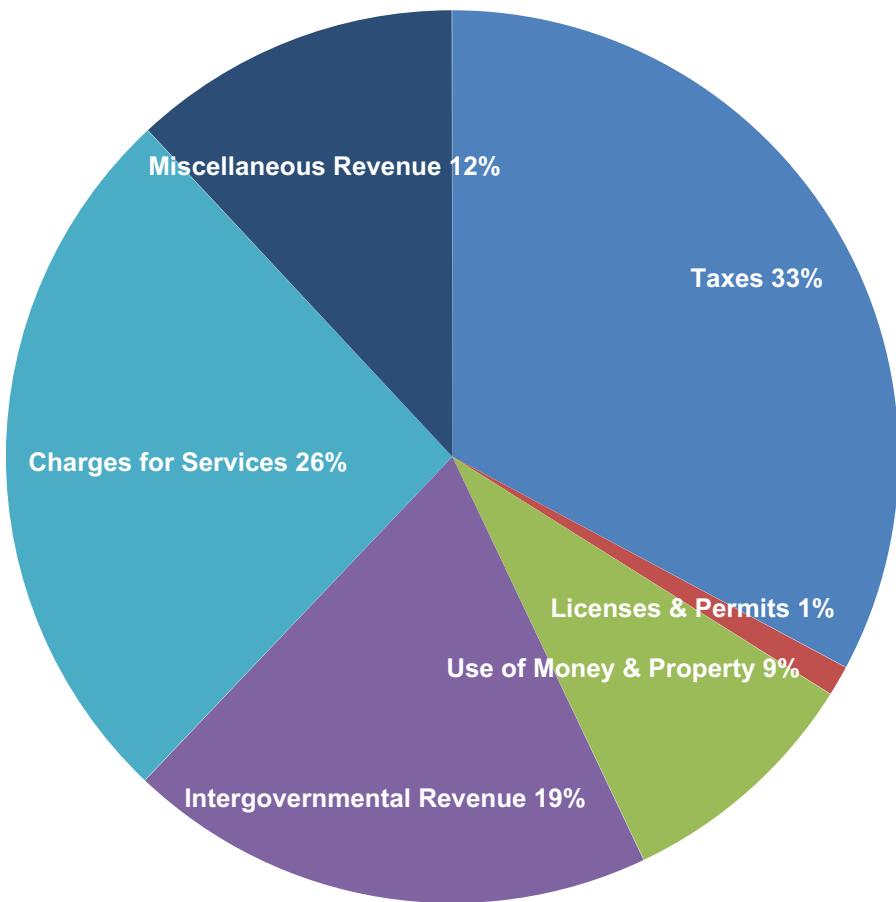
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FISCAL YEAR 2022 RECOMMENDED BUDGET
DISTRIBUTION OF THE CITY PORTION OF YOUR PROPERTY TAX PAYMENT
RESIDENTIAL PROPERTY EXAMPLE

For a residential property, with an assessed value of \$146,467 (and a taxable value of \$82,621) the City portion of their Fiscal Year 2022 (July 1, 2021 - June 30, 2022) tax bill would be \$781.57 with homestead tax credit. The distribution of their tax dollars to City departments and divisions would be:

CITY OF DUBUQUE DEPARTMENT/DIVISION	NET		DEBT SERVICE	TOTAL	
	OPERATING EXPENSE				
Police	30.00 %	234.52		234.52	
Emergency Comm. Center	2.17 %	16.96		16.96	
Fire	19.57 %	152.95	1.33	0.55 %	154.28
Emergency Management	0.21 %	1.64		1.64	
Building Services	— %	—		—	
Subtotal	51.95 %	406.07	1.33	407.4	
Human Rights	1.00 %	7.81		7.81	
Health Services	0.89 %	6.95		6.95	
Park Division	6.81 %	53.22		53.22	
Civic Center	2.05 %	16.02		16.02	
Grand River Center	1.40 %	10.95		10.95	
Recreation	3.50 %	27.35		27.35	
Library	7.40 %	57.83		57.83	
Subtotal	23.05 %	180.13	—	180.13	
Airport	0.99 %	7.73		7.73	
Transit	3.15 %	24.61		24.61	
Public Works	2.06 %	16.10		16.1	
Engineering	1.81 %	14.14		14.14	
Economic Development	4.20 %	32.82		32.82	
Housing & Comm. Dev.	1.37 %	10.70		10.7	
Purchase of Services	0.20 %	1.56		1.56	
Subtotal	13.78 %	107.66	—	107.66	
Planning	0.97 %	7.58		7.58	
Eng - Facilities Mgmt	1.34 %	10.47		10.47	
City Council	0.29 %	2.26		2.26	
City Manager's Office	1.80 %	14.06		14.06	
Human Resources	0.98 %	7.65		7.65	
Public Information	0.33 %	2.57		2.57	
City Clerk	0.26 %	2.03		2.03	
Finance	1.61 %	12.58	2.96	0.55 %	15.54
Legal	1.01 %	7.89		7.89	
Information Services	2.09 %	16.33		16.33	
Subtotal	10.68 %	83.42	2.96	86.38	
GRAND TOTAL		777.28	4.29	781.57	

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BUDGET REVENUE BY CATEGORY

FY 2022 RECOMMENDED REVENUE BUDGET \$178,034,887

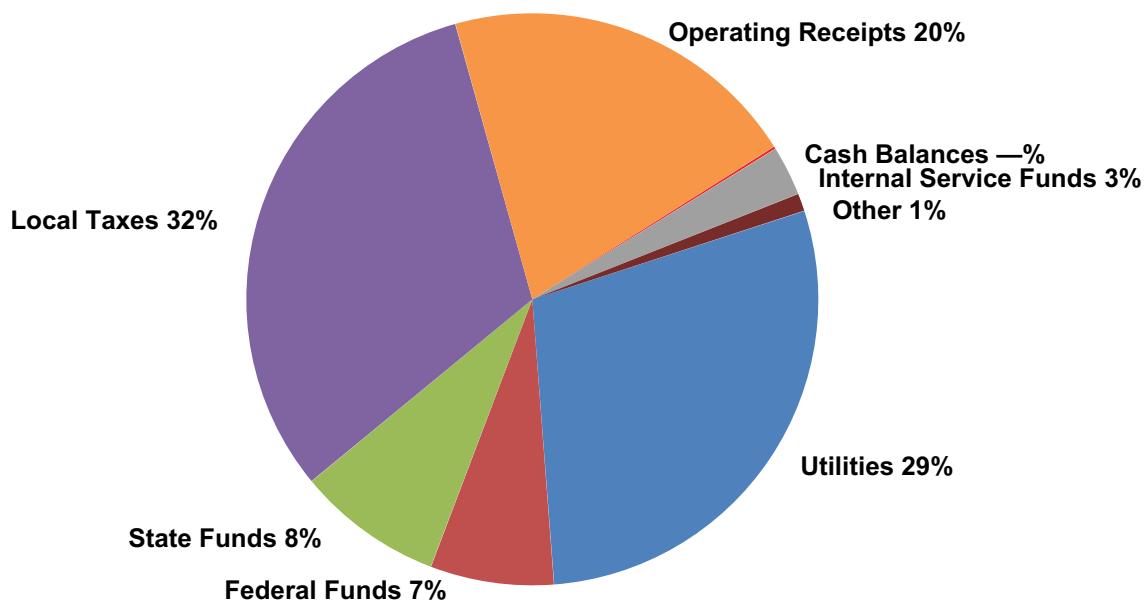
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**SUMMARY OF TOTAL REVENUES
BY REVENUE CATEGORY**

Revenue Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Recomm'd Budget	% Change from Adopted FY21
Taxes					
Property Taxes	26,466,355	25,907,299	26,212,251	26,640,306	1.63 %
Local Option Sales Tax	8,962,230	9,601,288	9,345,876	11,457,892	22.60 %
Hotel/Motel Taxes	2,149,840	2,262,630	2,354,015	2,223,381	(5.55)%
Gaming Tax	626,718	498,217	610,815	580,110	(5.03)%
Utility franchise tax	5,934,997	5,580,710	5,968,786	5,782,162	(3.13)%
Other Taxes	9,957,228	10,013,067	12,063,964	11,710,546	(2.93)%
Total Taxes	54,097,368	53,863,211	56,555,707	58,394,397	0.46 %
Licenses & Permits					
Licenses & Permits	1,847,283	1,703,906	2,050,744	1,955,835	(4.63)%
Total Licenses & Permits	1,847,283	1,703,906	2,050,744	1,955,835	(1.09)%
Use of Money & Property					
Interest Earnings	1,861,201	1,899,872	998,934	1,030,435	3.15 %
Gaming Leases	6,159,328	4,509,520	5,770,062	5,799,954	0.52 %
Other Uses of Money	8,353,821	8,582,779	8,861,987	9,201,274	3.83 %
Total Use of Money & Property	16,374,350	14,992,171	15,630,983	16,031,663	(2.79)%
Intergovernmental Revenue					
Federal Grants	8,813,785	10,391,622	12,248,956	12,859,924	4.99 %
State Road Use Funds	7,445,877	7,408,566	7,445,877	7,556,866	1.49 %
State Grants	20,437,656	20,478,786	22,244,304	12,665,812	(43.06)%
County Contributions	1,299,378	1,091,869	1,394,354	987,789	(29.16)%
Total Intergovernmental Revenue	37,996,696	39,370,843	43,333,491	34,070,391	(9.56)%
Charges for Services					
Utility Charges	36,707,724	35,957,695	48,166,120	42,942,841	(10.84)%
Other Charges for Services	2,878,610	3,216,592	3,468,722	3,204,755	(7.61)%
Total Charges for Services	39,586,334	39,174,287	51,634,842	46,147,596	3.17 %
Special Assessments	145,155	114,964	360,000	187,000	(48.06)%
Miscellaneous Revenue					
Internal Charges	4,497,171	4,328,175	4,819,058	4,767,682	(1.07)%
Proceeds from Bonds	3,997,025	14,652,393	15,832,613	12,277,457	(22.45)%
Other Miscellaneous Revenue	5,411,354	5,515,854	3,905,195	4,202,866	7.62 %
Total Miscellaneous Revenue	13,905,550	24,496,422	24,556,866	21,248,005	(13.47)%
Total Revenues Before Transfers	163,952,736	173,715,804	194,122,633	178,034,887	(8.29)%
Transfers	30,539,580	30,150,097	38,546,911	36,464,675	(5.40)%
Grand Total Revenues	194,492,316	203,865,901	232,669,544	214,499,562	(7.81)%

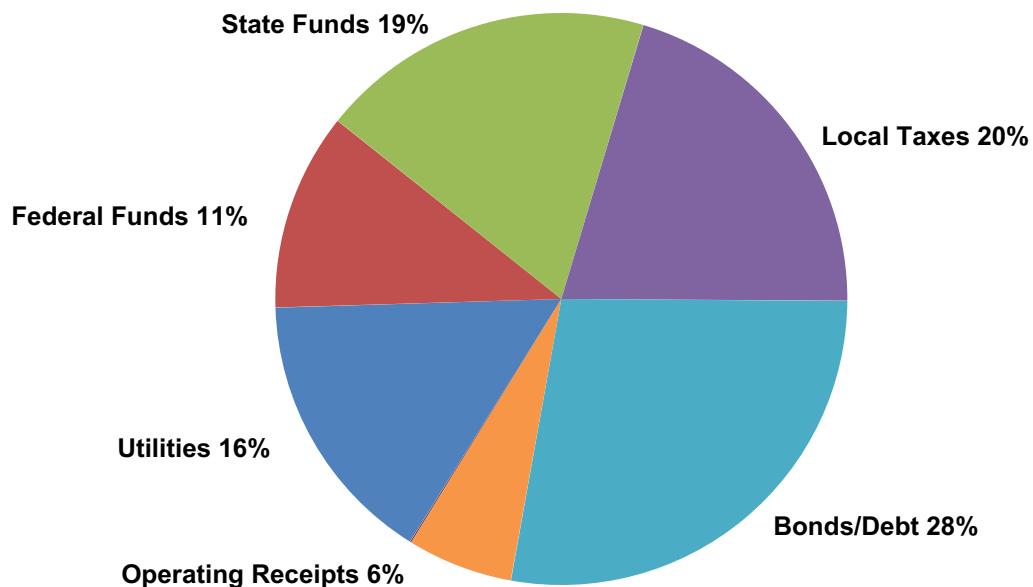
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WHERE THE MONEY COMES FROM 2022 OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$141,892,444

2022 CAPITAL BUDGET



TOTAL RECOMMENDED CAPITAL BUDGET \$49,342,750

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

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

Revenue Type	FY21 Total Adopted Revenues	FY22 Total Recomm'd Budget		FY22 Recomm'd Operating Budget		FY22 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Utilities							
Water	10,365,736	13,520,395	7.07 %	10,241,127	7.22 %	3,279,268	6.65 %
Sewer	13,609,100	13,957,026	7.30 %	13,206,776	9.31 %	750,250	1.52 %
Solid Waste	4,450,840	5,025,443	2.63 %	4,352,692	3.07 %	672,751	1.36 %
Parking	2,718,702	2,757,545	1.44 %	2,757,545	1.94 %	0	— %
Stormwater	5,988,790	7,715,677	4.03 %	4,924,700	3.47 %	2,790,977	5.66 %
Landfill	4,147,073	5,012,779	2.62 %	4,791,518	3.38 %	221,261	0.45 %
Salt Operations	531,188	104,387	0.05 %	104,387	0.07 %	0	— %
Transit	572,087	478,225	0.25 %	478,225	0.34 %	0	— %
Subtotal	42,383,516	48,571,477	25.40 %	40,856,970	28.79 %	7,714,507	15.63 %
Federal Funds							
Community Development	1,327,110	1,340,383	0.70 %	601,378	0.42 %	739,005	1.50 %
HUD Lead Grant	1,251,464	1,218,756	0.64 %	433,756	0.31 %	785,000	1.59 %
Federally Assisted Housing	5,977,587	6,825,712	3.57 %	6,825,712	4.81 %	—	— %
Federal Grants - AmeriCorps	278,788	203,761	0.11 %	203,761	0.14 %	—	— %
Federal CARES Act		296,712	0.16 %	296,712	0.21 %	—	— %
Federal Grants - Continuum Care	84,739	84,739	0.04 %	84,739	0.06 %	—	— %
Federal Grants - Build America Bonds	0	—	— %	0	— %	—	— %
Federal Grants - Law Enforcement	109,584	115,992	0.06 %	115,992	0.08 %	—	— %
Federal Assistance	1,318,114	1,060,614	0.55 %	60,614	0.04 %	1,000,000	2.03 %
Federal Transportation	1,853,000	1,200,000	0.63 %	—	— %	1,200,000	2.43 %
Federal Transit Authority	1,267,583	2,111,387	1.10 %	1,300,537	0.92 %	810,850	1.64 %
Federal HUD Resiliency Grant	10,912,419	674,000	0.35 %	0	— %	674,000	1.37 %
Passenger Facility Charge	201,334	—	— %	0	— %	—	— %
Federal Aviation Administration	360,180	315,000	0.16 %	—	— %	315,000	0.64 %
Subtotal	24,941,902	15,447,056	8.08 %	9,923,201	6.99 %	5,523,855	11.19 %
State Funds							
State Health Grant/Lead Grant	8,808	8,802	— %	8,802	0.01 %	—	— %
State Police Program Grant	6,525	4,138	—	4,138	—	—	— %
State Iowa Finance Authority	141,283	141,283	0.07 %	—	— %	141,283	0.29 %
State Flood Mitigation	7,372,889	9,411,735	4.92 %	2,561,735	1.81 %	6,850,000	13.88 %
State Transit	327,425	322,136	0.17 %	322,136	0.23 %	0	— %
State Airport Grant	72,750	366,000	0.19 %	48,000	0.03 %	318,000	0.64 %
Highway Maintenance & Trails Grants	2,194,895	803,748	0.42 %	3,748	— %	800,000	1.62 %
Road Use Tax	9,085,477	8,628,139	4.51 %	7,398,139	5.21 %	1,230,000	2.49 %
Industrial and Commercial State Backfill	1,434,262	1,324,516	0.69 %	1,324,516	0.93 %	—	— %
Mobile Home Tax	51,044	44,331	0.02 %	44,331	0.03 %	—	— %
Subtotal	20,695,358	21,054,828	11.01 %	11,715,545	8.26 %	9,339,283	18.93 %
Local Taxes							
Property Tax	26,202,568	26,630,342	13.93 %	26,630,342	18.77 %	—	— %
Hotel/Motel Tax	2,354,015	2,223,381	1.16 %	2,223,381	1.57 %	—	— %
Military Service	10,490	8,065	— %	8,065	0.01 %	—	— %
Monies & Credits	149,000	149,673	0.08 %	149,673	0.11 %	—	— %
Ag Land Tax	9,683	9,964	0.01 %	9,964	0.01 %	—	— %
TIF Increment Property Tax	15,100,632	11,447,311	5.99 %	8,329,813	5.87 %	3,117,498	6.32 %
DRA-Parimutuel Tax	266,415	276,110	0.14 %	276,110	0.19 %	—	— %

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

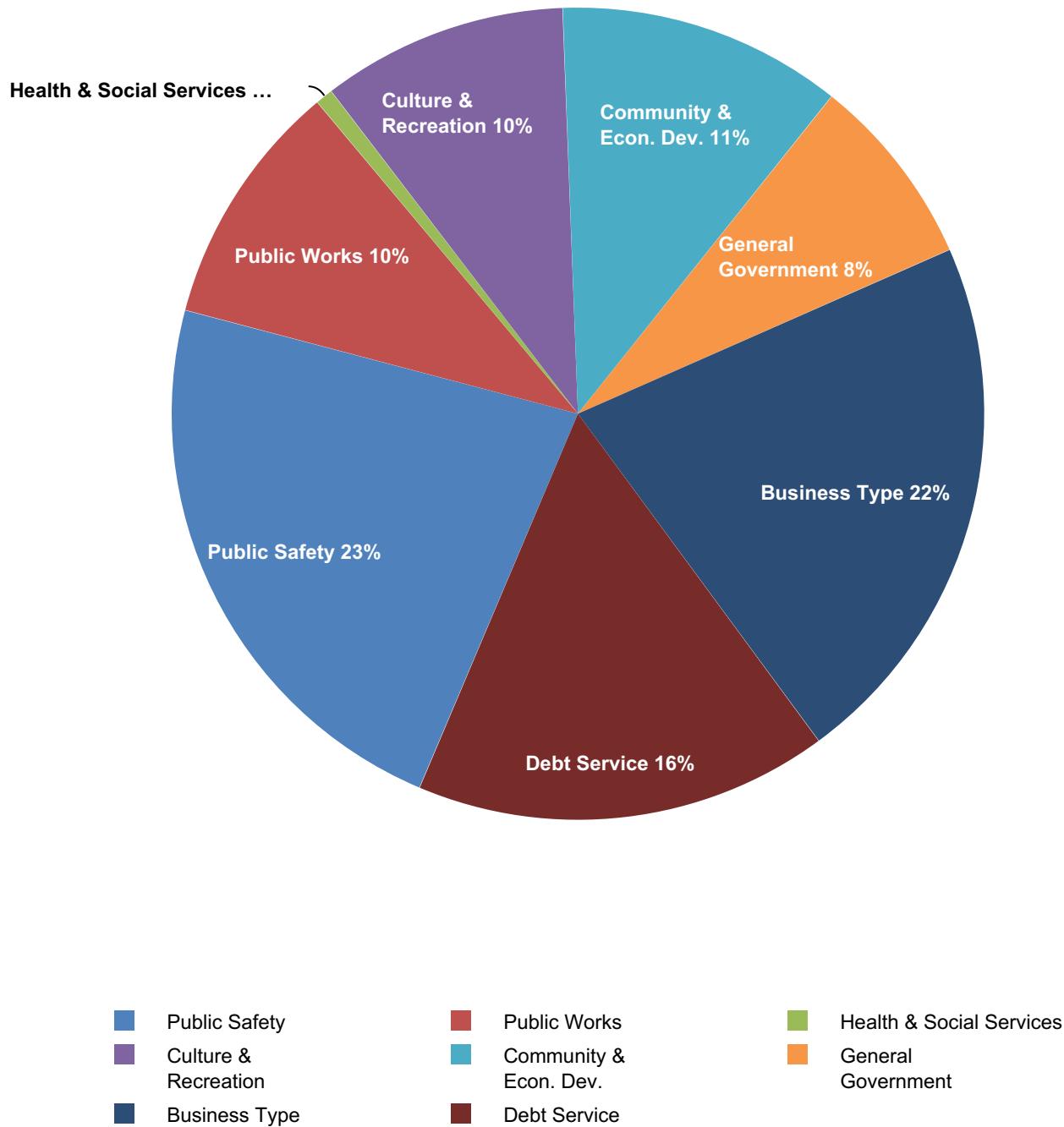
Revenue Type	FY21 Total Adopted Revenues	FY22 Total Recomm'd Budget		FY22 Recomm'd Operating Budget		FY22 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Diamond Jo-Tax on Bets	344,400	304,000	0.16 %	304,000	0.21 %	—	— %
Sales Tax-50% and 20%	7,078,271	9,462,978	4.95 %	6,656,393	4.69 %	2,806,585	5.69 %
Sales Tax-30%	3,650,568	4,459,192	2.33 %	288,568	0.20 %	4,170,624	8.45 %
Subtotal	55,166,042	54,971,016	28.75 %	44,876,309	31.63 %	10,094,707	20.46 %
Operating Receipts							
Airport	4,083,960	3,097,754	1.62 %	3,097,754	2.18 %	—	— %
Ambulance	1,191,695	2,337,154	1.22 %	2,337,154	1.65 %	—	— %
Animal Licenses/Impoundments Fee	271,963	270,997	0.14 %	270,997	0.19 %	—	— %
Business License/Permits	280,435	273,008	0.14 %	273,008	0.19 %	—	— %
Cable TV	603,005	616,461	0.32 %	610,861	0.43 %	5,600	0.01 %
Grand Harbor Land Lease	0	—	— %	0	— %	—	— %
County Participation Comm. Center	540,089	557,814	0.29 %	557,814	0.39 %	—	— %
County Payment	752,503	369,887	0.19 %	369,887	0.26 %	0	— %
Dental Premium Reimbursements	177,575	191,346	0.10 %	191,346	0.13 %	—	— %
Diamond Jo-Admissions	500,000	500,000	0.26 %	500,000	0.35 %	—	— %
DRA-Equity Distribution (Used for CIP only)	2,889,353	2,774,236	1.45 %	178,000	0.13 %	2,596,236	5.26 %
DRA-Gaming used for America's River Project/Parking/Fire Debt Abatement	543,375	7,125	— %	7,125	0.01 %	—	— %
DRA-Gaming Revenues (Lease & Slots)	4,691,642	5,517,833	2.89 %	5,222,233	3.68 %	295,600	0.60 %
DRA-Police Overtime - Security	113,092	96,884	0.05 %	96,884	0.07 %	—	— %
Dubuque Casino Hotel & Diamond Jo Lease	705,158	691,429	0.36 %	691,429	0.49 %	—	— %
Engineering Division incl' Riverfront Leases	3,399,208	3,495,047	1.83 %	3,495,047	2.46 %	—	— %
Federal Building Leases	331,028	338,375	0.18 %	338,375	0.24 %	—	— %
Golf	927,192	951,108	0.50 %	931,108	0.66 %	20,000	0.04 %
Information Services Recharges	582,867	618,844	0.32 %	618,844	0.44 %	—	— %
Inspection (Building/Health/Fire/Planning)	862,951	764,162	0.40 %	764,162	0.54 %	—	— %
Interest Earnings-Tax Funds	505,105	461,062	0.24 %	461,062	0.32 %	—	— %
Iowa District Court Fines	356,624	351,523	0.18 %	351,523	0.25 %	—	— %
Library Receipts	39,847	39,705	0.02 %	39,705	0.03 %	—	— %
Misc./Administration Overhead Charges	370,107	543,851	0.28 %	518,851	0.37 %	25,000	0.05 %
Public Works	28,681	26,657	0.01 %	26,657	0.02 %	—	— %
Park	248,090	229,542	0.12 %	229,542	0.16 %	—	— %
Port of Dubuque Marina	181,026	181,026	0.09 %	181,026	0.13 %	—	— %
Police	104,209	111,247	0.06 %	111,247	0.08 %	—	— %
Recreation	593,802	613,367	0.32 %	613,367	0.43 %	—	— %
Rental Housing	551,290	558,935	0.29 %	558,935	0.39 %	—	— %
Utility Franchise Fees	5,398,786	5,208,865	2.72 %	5,208,865	3.67 %	—	— %
Zoning	58,046	47,334	0.02 %	47,334	0.03 %	—	— %
Subtotal	31,882,704	31,842,578	16.65 %	28,900,142	20.37 %	2,942,436	5.96 %
Cash Balances							
Tax Funds	100,000	98,249	0.05 %	98,249	0.07 %	0	— %
Non-Enterprise Const.& Oper. Funds	0	109,608	0.06 %	109,608	0.08 %	—	— %
Subtotal	100,000	207,857	0.11 %	207,857	0.15 %	—	— %
Land Sales--Industrial Parks	580,613	580,613	0.30 %	270,613	0.19 %	310,000	0.63 %
Homeownership Sale Proceeds	155,000	60,000	0.03 %	—	— %	60,000	0.12 %
Farm Land Rents	74,475	41,828	0.02 %	41,828	0.03 %	—	— %
SRF Loans (Water Abated)	2,072,470	—	— %	0	— %	0	— %

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

Revenue Type	FY21 Total Adopted Revenues	FY22 Total Recomm'd Budget		FY22 Recomm'd Operating Budget		FY22 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
SRF Loans (Sewer Abated)	2,786,190	5,170,303	2.70 %	—	— %	5,170,303	10.48 %
SRF Loans (Stormwater Abated Debt)	7,300,090	—	— %	—	— %	0	— %
G.O. Bonds (Solid Waste Abated)	0	175,000	0.09 %	—	— %	175,000	0.35 %
G.O. Bonds (DICW Abated)	1,295,000	—	— %	—	— %	0	— %
G.O. Bonds (GDTIF Abated)	1,245,000	5,350,000	2.80 %	—	— %	5,350,000	10.84 %
G.O. Bonds (Parking-Parking Abated)	0	—	— %	—	— %	0	— %
G.O. Bonds (RUT/Sales Tax Abated)	1,133,863	1,582,154	0.83 %	—	— %	1,582,154	3.21 %
Loan Repayments							
UDAG	9,270	7,000	— %	—	— %	7,000	0.01 %
Econ. Dev-Loan Pool and ED	300,844	475,844	0.25 %	300,844	0.21 %	175,000	0.35 %
Washington Neighborhood	20,000	40,000	5	0	0	40,000	965
Homeownership	3,000	3,000	— %	—	— %	3,000	0.01 %
Rehab/RRP	43,000	46,556	0.02 %	16,556	0.01 %	30,000	0.06 %
Special Assessments	360,000	187,000	0.10 %	0	— %	187,000	0.38 %
Private Funding	1,427,573	1,398,052	0.73 %	801,747	0.57 %	596,305	1.21 %
Subtotal	18,806,388	15,117,350	7.91 %	1,431,588	1.01 %	13,685,762	27.74 %
Budget Less Service Funds	193,975,910	187,212,162	97.90 %	137,911,612	97.19 %	49,300,550	99.91 %
Internal Service Funds	4,171,254	4,023,032	2.10 %	3,980,832	2.81 %	42,200	0.09 %
Total Budget	198,147,164	191,235,194	100.00 %	141,892,444	100.00 %	49,342,750	100.00 %

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HOW THE MONEY IS SPENT
FY 2022 RECOMMENDED OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$141,892,444

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

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

State Program / Department	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Recomm'd Budget	% Change from Adopted FY21
OPERATING EXPENDITURES					
Public Safety					
Police	14,785,069	15,150,451	16,159,952	16,855,028	4.30%
Emergency Comm. Center	1,514,052	1,653,401	1,625,254	1,676,152	3.13%
Fire	11,247,061	11,596,741	11,874,990	12,518,221	5.42%
Disaster Services	82,872	107,630	107,271	107,617	0.32%
Health Services - Animal Control	324,603	361,869	417,345	427,858	2.52%
Public Works - Flood Control	329,585	240,466	194,789	209,093	7.34%
Housing - Code Enforcement	799,724	750,191	851,653	750,639	-11.86%
Total Public Safety	29,082,966	29,860,749	31,231,254	32,544,608	4.21%
Debt Service	(259,849)	(593,517)	(273,449)	(309,136)	13.05%
Total Public Safety without Debt Service	28,823,117	29,267,232	30,957,805	32,235,472	4.13%
Public Works					
Airport	4,874,578	4,231,659	4,723,995	4,248,050	-10.08%
Public Works	7,067,266	6,940,705	7,306,739	7,583,389	3.79%
Engineering	5,551,003	5,520,914	5,969,954	5,337,389	-10.60%
Total Public Works	17,492,847	16,693,278	18,000,688	17,168,828	-4.62%
Debt Service	(4,276,381)	(4,327,557)	(4,138,250)	(3,249,411)	-21.48%
Total Public Works without Debt Service	13,216,466	12,365,721	13,862,438	13,919,417	0.41%
Health & Social Services					
Human Rights	414,058	476,409	485,627	510,511	5.12%
Health Services	478,039	404,025	474,644	492,561	3.77%
Purchase of Services	0	20,000	10,000	0	—%
Total Health & Social Services	892,097	900,434	970,271	1,003,072	3.38%
Culture & Recreation					
Parks	3,396,334	3,469,461	3,850,664	3,958,063	2.79%
Civic Center	1,094,636	1,715,389	998,631	1,085,016	8.65%
Conference Center	484,636	430,642	544,926	740,870	35.96%
Recreation	3,408,566	3,545,122	3,907,231	4,067,071	4.09%
Library	3,860,007	3,755,864	4,005,287	4,102,185	2.42%
Purchase of Services	0	0	0	0	—%
Economic Development-Arts & Cultural Affairs	302,384	353,656	404,647	433,005	7.01%
Total Culture & Recreation	12,546,563	13,270,134	13,711,386	14,386,210	4.92%
Debt Service	(394,508)	(951,266)	(499,166)	(499,747)	0.12%
Total Culture & Rec without Debt Service	12,152,055	12,318,868	13,212,220	13,886,463	5.10%
Community & Economic Development					
Economic Development	8,262,548	8,352,535	8,640,487	8,473,577	-1.93%

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

State Program / Department	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Recomm'd Budget	% Change from Adopted FY21
Housing & Comm. Development	7,488,931	8,231,633	8,689,462	9,411,699	8.31%
Planning Services	869,901	945,420	886,257	903,492	1.94%
City Manager's-Neighborhood Development	142,653	134,666	147,708	208,411	41.10%
Purchase of Services	111,880	109,362	137,961	100,000	-27.52%
Total Comm. & Econ. Development (CED)	16,875,913	17,773,616	18,501,875	19,097,179	3.22%
Debt Service	(3,002,171)	(3,387,155)	(3,409,758)	(3,027,204)	-11.22%
Total CED without Debt Service	13,873,742	14,386,461	15,092,117	16,069,975	6.48%
General Government					
Engineering - Facilities Management	483,430	785,558	595,519	679,992	14.18%
Historic Federal Building - Housing	394,404	435,298	398,831	414,650	3.97%
City Council	125,398	118,740	148,526	150,131	1.08%
Human Resources	664,209	801,364	961,668	1,081,825	12.49%
Budget	352,756	3,618	—	—	—%
Public Information Office	442,363	591,192	631,775	626,878	-0.78%
City Manager's Office	914,587	999,213	1,106,330	1,123,644	1.56%
City Clerk	392,911	404,846	396,400	417,500	5.32%
Finance	2,815,018	3,342,953	3,354,479	3,683,105	9.80%
Cable TV	264,916	263,812	291,133	285,436	-1.96%
Legal	997,309	1,073,134	1,015,416	1,042,951	2.71%
Information Services	1,265,247	1,381,550	1,572,452	1,675,994	6.58%
Total General Government	9,112,548	10,201,278	10,472,529	11,182,106	6.78%
Debt Service	(323,181)	(554,978)	(309,231)	(322,668)	4.35%
Total General Government without Debt Service	8,789,367	9,646,300	10,163,298	10,859,438	6.85%
Business Type					
Parks - Stormwater	111,094	173,963	120,841	140,772	16.49%
Public Information Office - Stormwater	0	5,480	71,182	91,142	28.04%
Water	8,635,776	10,262,847	10,259,644	9,633,299	-6.10%
Water Resource & Recovery Center	9,728,117	11,058,040	10,082,115	10,432,298	3.47%
Parking Division	5,213,140	5,158,654	4,758,122	4,837,899	1.68%
Transit	4,022,306	4,128,075	4,310,525	4,260,456	-1.16%
Public Works- Solid Waste & Landfill	6,470,554	6,795,287	6,713,882	7,484,753	11.48%
Public Works- Salt Operations	154,452	305,918	531,188	104,387	-80.35%
Public Works- Garage Service	2,242,406	1,864,063	2,285,188	2,080,475	-8.96%
Public Works- Sewer/Stormwater Maint.	1,090,002	1,016,743	938,794	1,052,707	12.13%
Engineering - Sewer/Stormwater Improv.	3,118,652	3,475,518	4,292,029	4,641,216	8.14%
Engineering - Service Fund	1,392,720	1,428,511	1,763,427	1,751,037	-0.70%
Finance - Meter Reads/Service	1,801	5,915	0	0	—%
Total Business Type	42,181,020	45,679,014	46,126,937	46,510,441	0.83%
Debt Service	(14,679,400)	(18,067,628)	(15,817,500)	(15,964,916)	0.93%
Total Business Type without Debt Service	27,501,620	27,611,386	30,309,437	30,545,525	0.78%

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

State Program / Department	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Recomm'd Budget	% Change from Adopted FY21
Total Expenditures without Debt	105,248,464	106,496,402	114,567,586	118,519,362	3.45%
Total Debt Service	22,935,490	27,882,101	24,447,354	23,373,082	-4.39%
TOTAL OPERATING EXPENDITURES	128,183,954	134,378,503	139,014,940	141,892,444	2.07%
Capital Improvement Projects (CIP)					
Public Safety	136,832	570,905	1,086,214	2,044,027	88.18%
Public Works	20,670,472	18,432,907	29,470,077	15,393,959	-47.76%
Health and Social Services	0	285,000	0	20,000	—%
Culture & Recreation	1,934,328	2,335,688	2,077,157	1,991,485	-4.12%
Community & Economic Development	4,377,638	5,743,686	6,002,104	8,371,702	39.48%
General Government	679,257	1,742,291	1,828,772	2,611,914	42.82%
Business Type	6,722,610	14,409,980	18,667,901	18,909,663	1.30%
TOTAL CIP EXPENDITURES	34,521,137	43,520,457	59,132,225	49,342,750	-16.56%
Total Expenditures Before Transfers	162,705,091	177,898,960	198,147,165	191,235,194	-3.49%
Interfund Transfers	30,463,994	30,316,213	38,532,618	36,464,675	-5.37%
Grand Total Expenditures	193,169,085	208,215,173	236,679,783	227,699,869	-3.79%

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

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CITY OF DUBUQUE
FY 2022
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Recomm'd Budget	% Change from Adopted FY21
PROGRAM EXPENSE *					
EMPLOYEE EXPENSE	60,246,227	60,078,284	65,159,694	67,736,318	3.95%
SUPPLIES & SERVICES	40,560,829	42,593,073	43,925,237	45,553,267	3.71%
CAPITAL OUTLAY	3,413,453	3,071,523	4,466,109	4,433,043	-0.74%
SUBTOTAL	104,220,509	105,742,880	113,551,040	117,722,628	3.67%
DEBT SERVICE	22,935,489	27,882,101	24,447,354	23,373,082	-4.39%
NON-EXPENSE ACCOUNTS	1,027,953	753,522	1,016,545	796,734	-21.62%
TOTAL OPERATING BUDGET	128,183,951	134,378,503	139,014,939	141,892,444	2.07%
CAPITAL IMPROVEMENTS	34,521,137	43,520,458	59,132,225	49,342,750	-16.56%
TOTAL BUDGET	162,705,088	177,898,961	198,147,164	191,235,194	-3.49%

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

OPERATING EXPENDITURES BY FUND					
100 GENERAL FUND	61,218,467	62,026,844	66,416,660	68,885,005	3.72%
205 TRUST & AGENCY FUND	229	242	—	—	—%
210 TIF-METRIX/NORDSTROM	1,057,944	1,069,545	1,114,380	1,332,882	19.61%
215 TIF-N CASCADE HOUSING	85,385	31,006	—	—	—%
216 TIF- ENGLISH RIDGE	59,313	129,687	73,909	73,909	—%
217 TIF - SOUTH POINTE	—	—	17,561	17,561	—%
218 TIF - RUSTIC POINT	—	—	2,681	2,681	—%
225 TIF-TECH PARK SOUTH	101,204	97,650	38,352	41,252	7.56%
231 TIF-LAKE RIDGE	15,324	17,132	25,844	18,702	-27.64%
240 TIF-GREATER DOWNTOWN	1,282,500	1,109,434	1,285,308	1,445,145	12.44%
250 ROAD USE TAX FUND	6,488,462	6,385,400	6,996,714	7,334,385	4.83%
260 COMM DEVEL FUND	799,555	1,027,651	725,445	601,378	-17.10%
264 HUD RESILIENCY FUND	20,388	—	—	—	—%
266 GUARDIAN ANGEL	3,689	1,875	—	—	—%
269 CIRCLES DONATIONS	6,561	1,061	8,850	8,000	-9.60%
270 RRP LOAN REPAYMENTS	—	—	3,000	6,731	124.37%
275 LEAD GRANT PROGRAM	231,040	334,087	466,464	433,756	-7.01%
280 SECTION 8 HOUSING FD	5,637,577	5,766,514	6,312,691	6,986,383	10.67%
290 CABLE TV FUND	547,019	583,297	599,935	610,861	1.82%
293 VETERANS MEMORIAL	11,775	2,030	12,018	—	—%
295 LIBRARY GIFTS TR FD	132,152	138,749	80,364	77,402	-3.69%
297 STYLEDMASTER/CANINE	5,930	3,102	10,000	5,000	-50.00%
400 DEBT SERVICE FUND	10,593,529	12,165,589	10,984,416	9,785,741	-10.91%
500 ELLA LYONS PEONY TR	1,811	—	2,000	2,000	—%
550 LIBRARY PERMANENT TR	—	1,760	—	—	—%
600 TRANSIT FUND	3,671,492	3,773,789	3,932,879	3,846,896	-2.19%
605 INTERMODAL RAMP FUND	33,410	30,238	36,959	50,610	36.94%
610 SEWAGE UTIL-OPER FD	10,687,308	11,963,510	10,992,418	11,488,643	4.51%
OPERATING EXPENDITURES BY FUND					
620 STORMWATER UTILITY	3,352,866	3,754,329	4,441,361	4,778,350	7.59%
630 PARKING FAC-OPER FD	3,205,591	3,152,852	2,747,044	2,826,227	2.88%

CITY OF DUBUQUE
FY 2022
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Recomm'd Budget	% Change from Adopted FY21
640 WATER UTIL-OPER FUND	8,670,978	10,314,850	10,280,043	9,662,972	-6.00%
670 SOLID WASTE COLLECTION	3,062,679	3,059,907	2,990,205	3,133,490	4.79%
680 SALT OPERATIONS	154,452	305,918	531,188	104,387	-80.35%
800 ENGINEERING SERV FD	1,392,720	1,441,064	1,877,386	1,900,357	1.22%
810 GARAGE SERVICE FUND	2,242,406	1,864,063	2,285,188	2,080,475	-8.96%
820 GENERAL SERVICE FUND	—	—	—	—	—%
830 STORES/PRINTING FUND	2,319	(13,631)	—	—	—%
940 LANDFILL OPER FUND	3,407,876	3,735,381	3,723,677	4,351,263	16.85%
TOTAL OPERATING BUDGET	128,183,951	134,274,925	139,014,940	141,892,444	2.07%
CAPITAL EXPENDITURES BY FUND					
100 GENERAL FUND	1,015,072	2,028,928	2,229,339	2,354,811	5.63%
241 TAX INCRE-DOWNTOWN LOAN	53,464	450,313	70,000	175,000	150.00%
250 ROAD USE TAX FUND	711,607	619,061	2,028,680	2,445,000	20.52%
252 CUSTOMER FACILITY CHG	—	—	—	—	—%
255 SPECIAL ASSESSMENTS	—	—	—	—	—%
260 COMM DEVEL FUND	672,245	648,999	601,665	739,005	22.83%
263 STATE CDBG	—	163,674	—	—	—%
264 HUD RESILIENCY FUND	8,292,024	10,470,488	10,912,419	674,000	-93.82%
265 UDAG REPAYMENTS	15,250	2,950	9,270	7,000	-24.49%
268 HOUSING TRUST FUND	104,268	175,634	211,283	231,283	9.47%
270 STATE RENTAL REHAB	70,347	102,667	30,000	30,000	—%
275 LEAD PAINT GRANT	440,897	217,362	800,000	800,000	—%
290 CABLE TV	5,116	6,751	3,070	5,600	82.41%
295 EXPENDABLE LIBRARY GIFTS	—	—	—	—	—%
300 STREET CONST FUND	8,402,365	3,818,063	7,666,874	5,117,624	-33.25%
340 SALES TAX INCRFEMENT	3,626,704	1,552,172	4,811,008	6,850,000	42.38%
350 SALES TAX CONSTR. FD	1,649,969	1,707,779	1,977,085	4,171,538	110.99%
360 GENERAL CONSTR FUND	2,370,863	5,499,941	9,000,361	9,369,498	4.10%
370 GOLF CONSTRUCTION FD	15,536	—	—	20,000	—%
390 AIRPORT CONST FUND	352,801	1,645,202	723,000	848,000	17.29%
600 TRANSIT FUND	51,853	239,768	929,284	1,301,076	40.01%
670 REFUSE COLLECTION FD	419,208	3,831	269,153	847,751	214.97%
700 AMERICA'S RIVER FD	19,874	3,161	—	—	—%
710 SAN-SEWER CONST FD	3,037,871	2,605,961	3,820,597	5,920,553	54.96%
720 STORM SEWER CONST FD	1,241,937	8,197,431	10,110,959	3,810,977	-62.31%
730 PARKING FAC CONST FD	37,556	90,137	160,875	81,305	-49.46%
740 WATER CONST FUND	1,898,031	3,240,542	2,756,073	3,279,268	18.98%
810 GARAGE SERVICE FUND	1,783	14,260	8,680	42,200	386.18%
940 LANDFILL OPER FUND	14,496	15,382	2,550	221,261	8,576.90%
TOTAL CAPITAL BUDGET	34,521,137	43,520,457	59,132,225	49,342,750	-16.56%
TOTAL BUDGET (excl' transfers)	162,705,088	177,795,382	198,147,165	191,235,194	-3.49%

CITY OF DUBUQUE
FY 2022 RECOMMENDED BUDGET
BY MAJOR CATEGORIES AND DEPARTMENT & CAPITAL BUDGET BY DEPARTMENT

DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	NON-EXP ACCOUNTS	SUBTOTAL OPERATING	DEBT SERVICE	TOTAL BUDGET
Police Department	14,421,028	1,883,124	491,267	—	16,795,419	59,609	16,855,028
Emergency Communications	1,580,122	79,856	600	—	1,660,578	15,574	1,676,152
Fire Department	10,772,200	1,213,043	299,025	—	12,284,268	233,953	12,518,221
Emergency Management	—	107,617	—	—	107,617	—	107,617
Human Rights	417,294	92,167	1,050	—	510,511	—	510,511
Health Services	555,383	363,236	1,800	—	920,419	—	920,419
Multicultural Family Center	354,500	35,774	8,120	—	398,394	—	398,394
Park Division	2,579,914	957,387	379,220	—	3,916,521	182,314	4,098,835
AmeriCorps	407,360	29,370	4,220	—	440,950	—	440,950
Civic Center Division	26,529	934,723	79,700	—	1,040,952	44,064	1,085,016
Grand River Center	—	535,443	175,580	—	711,023	29,847	740,870
Recreation Division	1,915,442	1,191,334	104,020	—	3,210,796	16,931	3,227,727
Library Department	2,665,902	1,128,433	81,259	—	3,875,594	226,591	4,102,185
Water Department	2,521,261	2,649,327	564,750	—	5,735,338	3,897,961	9,633,299
Water & Resource Recovery Center	1,495,438	3,448,197	116,710	—	5,060,345	5,371,953	10,432,298
Parking Division	687,053	1,127,294	219,709	—	2,034,056	2,803,843	4,837,899
Airport	1,542,302	2,220,460	188,576	—	3,951,338	296,712	4,248,050
Transit Division	2,572,900	1,277,436	47,170	—	3,897,506	362,950	4,260,456
Public Works	8,382,724	7,843,583	681,079	803,700	17,711,086	803,718	18,514,804
Engineering	3,807,479	2,273,741	774,509	(234,454)	6,621,275	5,788,359	12,409,634
Building Services	—	—	—	—	—	—	—
Economic Development	381,798	5,063,525	1,050	—	5,446,373	3,027,204	8,473,577
Housing & Community Dev	3,233,619	7,029,465	79,450	234,454	10,576,988	—	10,576,988
Planning Services	759,842	112,023	31,627	—	903,492	—	903,492
Personnel	826,837	248,548	6,440	—	1,081,825	—	1,081,825
Budget	—	—	—	—	—	—	—
Public Information Office	539,573	178,097	350	—	718,020	—	718,020
City Council	85,453	64,328	350	—	150,131	—	150,131
City Manager's Office	1,259,504	496,236	9,320	—	1,765,060	—	1,765,060
City Clerk's Office	291,140	126,110	250	—	417,500	—	417,500
Finance	1,718,214	1,756,033	4,325	(6,966)	3,471,606	211,499	3,683,105
Cable TV Division	205,738	74,698	5,000	—	285,436	—	285,436
Legal Services	799,984	239,782	3,185	—	1,042,951	—	1,042,951
Information Services	929,785	672,877	73,332	—	1,675,994	—	1,675,994
Purchase of Services	—	100,000	—	—	100,000	—	100,000
TOTAL DEPTS/DIVISIONS	67,736,318	45,553,267	4,433,043	796,734	118,519,362	23,373,082	141,892,444

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CITY OF DUBUQUE
FY 2022 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
General	Police Department	14,421,028	1,878,124	491,267	—	—	16,790,419
	Emergency Communications	1,580,122	79,856	600	—	—	1,660,578
	Fire Department	10,772,200	1,213,043	299,025	—	—	12,284,268
	Emergency Management	—	107,617	—	—	—	107,617
	Human Rights	417,294	92,167	1,050	—	—	510,511
	Health Services	555,383	363,236	1,800	—	—	920,419
	Multicultural Family Center	354,500	35,774	8,120	—	—	398,394
	Parks Division	2,493,767	905,762	374,220	—	—	3,773,749
	AmeriCorps	407,360	29,370	4,220	—	—	440,950
	Civic Center Division	26,529	934,723	79,700	—	—	1,040,952
	Grand River Center	—	535,443	175,580	—	—	711,023
	Recreation Division	1,862,056	1,111,966	104,020	—	—	3,078,042
	Library Department	2,632,531	1,094,052	71,609	—	—	3,798,192
	Airport Department	1,542,302	2,220,460	188,576	—	—	3,951,338
	Public Works Department	1,060,960	492,202	35,955	—	(501,225)	1,087,892
	Engineering Department	1,603,921	837,145	84,480	—	(234,454)	2,291,092
	Building Services	—	—	—	—	—	—
	Economic Development	381,798	2,131,393	1,050	—	—	2,514,241
	Housing & Community Dev	1,657,077	688,945	42,550	—	234,454	2,623,026
	Planning Services	759,842	112,023	31,627	—	—	903,492
	Human Resources	826,837	248,548	6,440	—	—	1,081,825
	Budget	—	—	—	—	—	—
	Public Information Office	285,779	15,334	350	—	—	301,463
	City Council	85,453	64,328	350	—	—	150,131
	City Manager's Office	1,259,504	488,526	9,320	—	—	1,757,350
	City Clerk's Office	291,140	126,110	250	—	—	417,500
	Finance Department	1,718,214	1,749,067	4,325	—	—	3,471,606
	Legal Services	799,984	239,782	3,185	—	—	1,042,951
	Information Services	929,785	672,867	73,332	—	—	1,675,984
	Purchase of Services	—	100,000	—	—	—	100,000
	Total, General Fund	48,725,366	18,567,863	2,093,001	—	(501,225)	68,885,005
Transit	Transit Division	2,572,900	1,235,516	38,480	—	—	3,846,896
	Total, Transit Fund	2,572,900	1,235,516	38,480	—	—	3,846,896
Intermodal Ramp	Transit Division	—	41,920	8,690	—	—	50,610
	Total, Transit Fund	—	41,920	8,690	—	—	50,610
Debt Service	Police Department	—	—	—	59,609	—	59,609

CITY OF DUBUQUE
FY 2022 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
	Emergency Communications	—	—	—	15,574	—	15,574
	Fire Department	—	—	—	233,953	—	233,953
	Park Division	—	—	—	182,314	—	182,314
	Civic Center Division	—	—	—	44,064	—	44,064
	Grand River Center	—	—	—	29,847	—	29,847
	Recreation Division	—	—	—	16,931	—	16,931
	Library Department	—	—	—	226,591	—	226,591
	Parking Division	—	—	—	2,014,625	—	2,014,625
	Airport Department	—	—	—	296,712	—	296,712
	Transit Division	—	—	—	362,950	—	362,950
	Public Works Department	—	—	—	134,625	—	134,625
	Engineering Department	—	—	—	2,929,243	—	2,929,243
	Building Services	—	—	—	—	—	—
	Economic Development	—	—	—	3,027,204	—	3,027,204
	Finance and Budget	—	—	—	211,499	—	211,499
	Total, Debt Service Fund	—	—	—	9,785,741	—	9,785,741
Tax Increment	Library Department	—	—	—	—	—	—
	Parking Division	—	—	—	—	—	—
	Economic Development	—	2,932,132	—	—	—	2,932,132
	Total, Tax Increment Funds	—	2,932,132	—	—	—	2,932,132
Road Use Tax	Public Works Department	2,677,445	3,362,925	273,350	—	256,245	6,569,965
	Engineering Department	—	267,495	496,925	—	—	764,420
	Total, Road Use Tax Fund	2,677,445	3,630,420	770,275	—	256,245	7,334,385
Community Development	Human Rights	—	—	—	—	—	—
	Recreation Division	53,386	79,368	—	—	—	132,754
	Housing & Community Dev	393,517	48,847	18,550	—	—	460,914
	City Manager's Office	—	7,710	—	—	—	7,710
	Purchase Of Services	—	—	—	—	—	—
	Total, Comm. Dev. Fund	446,903	135,925	18,550	—	—	601,378
Circles Donations	Housing & Community Dev	—	8,000	—	—	—	8,000
	Total, Circles Donations	—	8,000	—	—	—	8,000

CITY OF DUBUQUE
FY 2022 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Lead Paint Grant	Housing & Community Dev	362,439	56,317	15,000	—	—	433,756
	Total, Lead Paint Grant	362,439	56,317	15,000	—	—	433,756
State Rental Rehab	Economic Development	—	—	—	—	—	—
	Housing & Community Dev	—	6,731	—	—	—	6,731
	Total, UDAG Repmt. Fund	—	6,731	—	—	—	6,731
Section 8 Housing	Housing & Community Dev	776,390	6,206,643	3,350	—	—	6,986,383
	Total, Section 8 Housing Fund	776,390	6,206,643	3,350	—	—	6,986,383
Veterans Memorial	Parks Division	—	—	—	—	—	—
	Total, Veterans Memorial Fund	—	—	—	—	—	—
Stylemaster Trust	Police Department - Canine Unit	—	5,000	—	—	—	5,000
	Total Stylemaster Trust	—	5,000	—	—	—	5,000
Water Operating	Water Department	2,521,261	2,649,327	564,750	3,897,961	—	9,633,299
	Engineering Department - One Calls	29,673	—	—	—	—	29,673
	Total, Water Operating Fund	2,550,934	2,649,327	564,750	3,897,961	—	9,662,972
Sewer Operating	Water & Resource Recovery Center	1,495,438	3,448,197	116,710	5,371,953	—	10,432,298
	Public Works Department	427,477	223,699	97,560	—	33,791	782,527
	Engineering Department	116,856	48,808	108,154	—	—	273,818
	Total, Sewer Operating Fund	2,039,771	3,720,704	322,424	5,371,953	33,791	11,488,643
Solid Waste Operating	Public Works Department	1,831,231	1,093,258	121,672	8,484	78,845	3,133,490
	Total, Solid Waste Oper. Fund	1,831,231	1,093,258	121,672	8,484	78,845	3,133,490
Salt Operations	Public Works Department	—	98,755	—	—	5,632	104,387
	Total, Salt Operations	—	98,755	—	—	5,632	104,387

CITY OF DUBUQUE
FY 2022 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Stormwater Operating	Park Division	86,147	49,625	5,000	—	—	140,772
	Public Works Department	179,454	73,831	—	—	16,895	270,180
	Engineering Department	338,223	1,085,109	84,950	2,859,116	—	4,367,398
	Total, Stormwater Operating	603,824	1,208,565	89,950	2,859,116	16,895	4,778,350
Landfill							
DMASWA	Public Works Department	1,144,034	2,342,920	122,042	660,609	81,658	4,351,263
	Total, Landfill Operating Fund	1,144,034	2,342,920	122,042	660,609	81,658	4,351,263
Parking Operating	Parking Division	687,053	1,127,294	219,709	789,218	—	2,823,274
	Engineering Department	2,855	98	—	—	—	2,953
	Total, Parking Operating Fund	689,908	1,127,392	219,709	789,218	—	2,826,227
Cable TV	Public Information Office	188,592	136,823	—	—	—	325,415
	Cable TV Division	205,738	74,698	5,000	—	—	285,436
	Total, Cable TV Fund	394,330	211,531	5,000	—	—	610,861
Expendable							
Library Gifts	Library Department	33,371	34,381	9,650	—	—	77,402
	Total, Expendable Library Gifts	33,371	34,381	9,650	—	—	77,402
Permanent	Library Gift Trust	—	—	—	—	—	—
	Park Division-Lyons Peony Trust	—	2,000	—	—	—	2,000
	Total, Permanent Funds	—	2,000	—	—	—	2,000
Internal							
Service Funds	Engineering Department	1,715,951	35,086	—	—	—	1,751,037
	Public Information Office	65,202	25,940	—	—	—	91,142
	Housing	44,196	13,982	—	—	—	58,178
	Public Works Department	1,062,123	155,993	30,500	—	831,859	2,080,475
	Total, Service Fund	2,887,472	231,001	30,500	—	831,859	3,980,832
TOTAL OPERATING BUDGET (excl' transfers)		67,736,318	45,546,301	4,433,043	23,373,082	803,700	141,892,444

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2022 RECOMMENDED BUDGET

FUND	BEG.	PLUS	PLUS	PLUS	LESS
	BALANCE	INCOME NOT TAXES	TRANSFERS IN	PROPERTY TAX	ENDING BALANCE
GENERAL					
General	\$ 17,407,181	\$ 41,738,248	\$ 11,249,173	\$ 21,434,470	\$ 16,417,300
Tort Liability		\$ 12,868		\$ 444,327	\$ —
SUBTOTAL, General Funds	\$ 17,407,181	\$ 41,751,116	\$ 11,249,173	\$ 21,878,797	\$ 16,417,300
SPECIAL REVENUE					
Road Use Tax Fund	\$ 1,131,351	\$ 8,785,714			\$ 73,926
Tax Increment & Reserve	\$ 4,005,295	\$ 12,775,632	—		\$ 4,180,269
Trust & Agency	\$ —	\$ 107,318		\$ 2,869,525	\$ —
Special Assessments	\$ —	\$ 187,000			\$ —
UDAG Repayments	\$ 64,402	\$ 7,000			\$ 64,402
Community Development	\$ 296,444	\$ 1,441,704			\$ 313,208
Customer Facility Charge	\$ 284,123	\$ 33,886			\$ 318,009
HUD Resiliency	\$ —	\$ 674,000			\$ —
Circles Donations	\$ 59,547	\$ 1,380			\$ 52,927
Lead Grant Program	\$ —	\$ 1,139,539			\$ (94,217)
Housing Trust Fund	\$ —	\$ 181,283	\$ 50,000		\$ —
RRP Repayments	\$ 55,924	\$ 60,108			\$ 79,301
Section 8	\$ 709,962	\$ 6,800,314	\$ 160,671		\$ 684,564
Cable TV and Equipment Fund	\$ 409,027	\$ 578,907			\$ 371,473
Veteran's Memorial Fund	\$ —	\$ 11,512			\$ 11,512
Expendable Police Gifts	\$ (413)	\$ 8,467			\$ 3,054
Expendable Library Gifts Trust	\$ 1,097,343				\$ 1,019,941
SUBTOTAL, Special Revenue	\$ 8,113,004	\$ 32,793,764	\$ 210,671	\$ 2,869,525	\$ 7,078,368
G.O. DEBT SERVICE	\$ —	\$ 310,558	\$ 9,194,453	\$ 280,730	\$ —
SUBTOTAL, G.O. Debt	\$ —	\$ 310,558	\$ 9,194,453	\$ 280,730	\$ —
PERMANENT					
Library Gifts Trust	\$ 17,988				\$ 17,988
E.B.Lyons Peony Trust	\$ 64,520	\$ 5,788			\$ 68,308
SUBTOTAL, Trust Funds	\$ 82,507	\$ 5,788	\$ —	\$ —	\$ 86,295
CAPITAL PROJECT					
Street Construction	\$ 1,107,099	\$ 4,404,368			\$ 105,275
Sales Tax Increment	\$ 4,969,471	\$ 6,359,656			\$ 1,917,392
Sales Tax Construction	\$ 1,899,512	\$ 2,314,910	\$ 1,582,154		\$ 480,390
Passenger Facility Charge	\$ 260,642	\$ —			\$ 260,642
Airport Construction	\$ 230,136	\$ 633,000	\$ 215,000		\$ 230,136
Golf Construction	\$ 34,542				\$ 14,542
Dog Track/Riverboat Depreciation	\$ 100,842				\$ 100,842
GO Bond Fund	\$ —	\$ 7,107,154			\$ —
General Construction Fund		\$ 642,000	\$ 8,727,498		\$ 213,175
SUBTOTAL, Construction Funds	\$ 8,815,419	\$ 21,461,088	\$ 10,524,652	\$ —	\$ 3,322,394

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2022 RECOMMENDED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS	
			OPERATING BUDGET	CAPITAL BUDGET
GENERAL				
General	\$ 4,171,956	\$ 71,239,816	\$ 68,885,005	\$ 2,354,811
Tort Liability	\$ 457,195	\$ —	\$ —	\$ —
SUBTOTAL, General Funds	* \$ 4,629,151	\$ 71,239,816	\$ 68,885,005	\$ 2,354,811
SPECIAL REVENUE				
Road Use Tax Fund	\$ 63,754	\$ 9,779,385	\$ 7,334,385	\$ 2,445,000
Tax Increment & Reserve	\$ 9,493,526	\$ 3,107,132	\$ 2,932,132	\$ 175,000
Trust & Agency	\$ 2,976,843	\$ —	\$ —	\$ —
Special Assessments	\$ 187,000	\$ —	\$ —	\$ —
UDAG Repayments	\$ —	\$ 7,000	\$ —	\$ 7,000
Community Development	\$ —	\$ 1,424,940	\$ 685,935	\$ 739,005
Customer Facility Charge	\$ —	\$ —	\$ —	\$ —
HUD Resiliency	\$ —	\$ 674,000	\$ —	\$ 674,000
Circles Donations	\$ —	\$ 8,000	\$ 8,000	\$ —
Lead Grant Program	\$ —	\$ 1,233,756	\$ 433,756	\$ 800,000
Housing Trust Fund	\$ —	\$ 231,283	\$ —	\$ 231,283
RRP Repayments	\$ —	\$ 36,731	\$ 6,731	\$ 30,000
Section 8	\$ —	\$ 6,986,383	\$ 6,986,383	\$ —
Cable TV and Equipment Fund	\$ —	\$ 616,461	\$ 610,861	\$ 5,600
Veteran's Memorial Fund	\$ —	\$ —	\$ —	\$ —
Expendable Police Gifts	\$ —	\$ 5,000	\$ 5,000	\$ —
Expendable Library Gifts Trust	\$ —	\$ 77,402	\$ 77,402	\$ —
SUBTOTAL, Special Revenue	\$ 12,721,123	\$ 24,187,473	\$ 19,080,585	\$ 5,106,888
G.O. DEBT SERVICE				
SUBTOTAL, G.O. Debt	\$ —	\$ 9,785,741	\$ 9,785,741	\$ —
PERMANENT				
Library Gifts Trust	\$ —	\$ 2,000	\$ 2,000	\$ —
E.B.Lyons Peony Trust	\$ —	\$ 2,000	\$ 2,000	\$ —
SUBTOTAL, Trust Funds	\$ —	\$ 2,000	\$ 2,000	\$ —
CAPITAL PROJECT				
Street Construction	\$ 288,568	\$ 5,117,624	\$ —	\$ 5,117,624
Sales Tax Increment	\$ 2,561,735	\$ 6,850,000	\$ —	\$ 6,850,000
Sales Tax Construction	\$ 1,144,648	\$ 4,171,538	\$ —	\$ 4,171,538
Passenger Facility Charge	\$ —	\$ —	\$ —	\$ —
Airport Construction	\$ —	\$ 848,000	\$ —	\$ 848,000
Golf Construction	\$ —	\$ 20,000	\$ —	\$ 20,000
Dog Track/Riverboat Depreciation	\$ —	\$ —	\$ —	\$ —
GO Bond Fund	\$ 7,107,154	\$ —	\$ —	\$ —
General Construction Fund	\$ —	\$ 9,369,498	\$ —	\$ 9,369,498
SUBTOTAL, Construction Funds	\$ 11,102,105	\$ 26,376,660	\$ —	\$ 26,376,660

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2022 RECOMMENDED BUDGET

FUND	BEG. BALANCE	PLUS		TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
		INCOME NOT TAXES				
UTILITY/ENTERPRISE						
Transit	\$ 4,475,515	\$ 2,842,752	\$ 703,930	\$ 1,601,290	\$ 4,475,515	
Intermodal Ramp	\$ 8,274	\$ 30,000			\$ (12,336)	
Sewer Operating	\$ 1,741,716	\$ 13,787,119			\$ 1,622,059	
San. Sewer Construction	\$ 535,490	\$ 5,170,303	\$ 700,000		\$ 485,240	
Stormwater Operating	\$ 3,290,495	\$ 5,434,461	\$ 478,908		\$ 3,281,571	
Stormwater Construction	\$ 4,409,645	\$ 1,000,000	\$ 538,685		\$ 2,137,353	
Parking Operating	\$ 375,226	\$ 2,899,387	\$ 280,000		\$ 517,068	
Parking Construction	\$ 1,171	\$ 81,305	\$ —		\$ 1,171	
Water Operating	\$ 4,766,385	\$ 10,553,217			\$ 4,678,475	
Water Construction	\$ 756,881	\$ —	\$ 400,000		\$ (2,122,387)	
Solid Waste	\$ 728,626	\$ 4,602,807			\$ 130,990	
Salt Operations	\$ 65,073	\$ 104,452			\$ 65,138	
Landfill	\$ 12,951,952	\$ 4,700,138			\$ 12,639,311	
T&A-Self Insurance Reserves	\$ 6,187,831				\$ 6,187,831	
Service Fund Charges	\$ 651,275	\$ 3,982,732			\$ 610,975	
SUBTOTAL, Utility Enterprise Fund	\$ 40,945,554	\$ 55,188,673	\$ 3,101,523	\$ 1,601,290	\$ 34,697,973	
TOTAL ALL FUNDS	\$ 75,363,666	\$ 151,510,987	\$ 34,280,472	\$ 26,630,342	\$ 61,602,331	

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2022 RECOMMENDED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS		CAPITAL BUDGET
			OPERATING BUDGET		
UTILITY/ENTERPRISE					
Transit		\$ 5,147,972	\$ 3,846,896	\$ 1,301,076	
Intermodal Ramp		\$ 50,610	\$ 50,610		
Sewer Operating	\$ 2,418,133	\$ 11,488,643	\$ 11,488,643		
San. Sewer Construction		\$ 5,920,553	\$ —	\$ 5,920,553	
Stormwater Operating	\$ 1,143,943	\$ 4,778,350	\$ 4,778,350		
Stormwater Construction		\$ 3,810,977	\$ —	\$ 3,810,977	
Parking Operating	\$ 211,318	\$ 2,826,227	\$ 2,826,227		
Parking Construction		\$ 81,305	\$ —	\$ 81,305	
Water Operating	\$ 978,155	\$ 9,662,972	\$ 9,662,972		
Water Construction		\$ 3,279,268	\$ —	\$ 3,279,268	
Refuse	\$ 1,219,202	\$ 3,981,241	\$ 3,133,490	\$ 847,751	
Salt Operations		\$ 104,387	\$ 104,387		
Landfill	\$ 440,255	\$ 4,572,524	\$ 4,351,263	\$ 221,261	
T&A-Self Insurance Reserves		\$ —	\$ —		
Service Fund Charges		\$ 4,023,032	\$ 3,980,832	\$ 42,200	
SUBTOTAL, Utility Enterprise Fund	\$ 6,411,006	\$ 59,728,061	\$ 44,223,670	\$ 15,504,391	
TOTAL ALL FUNDS	\$ 34,863,385	\$ 191,319,751	\$ 141,977,001	\$ 49,342,750	

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	\$ 17,407,181	\$ 74,421,891	\$ 75,411,772	\$ 16,417,300	(5.69)%	\$ (989,881)
Tort Liability	\$ —	\$ 457,195	\$ 457,195	\$ —	— %	\$ —
Trust and Agency	\$ —	\$ 2,976,843	\$ 2,976,843	\$ —	— %	\$ —
Tax Increment & Reserve (2)	\$ 4,005,295	\$ 12,775,632	\$ 12,600,658	\$ 4,180,269	4.37 %	\$ 174,974
Sales Tax Increment (1)	\$ 4,969,471	\$ 6,359,656	\$ 9,411,735	\$ 1,917,392	(61.42)%	\$ (3,052,079)
Road Use Tax Fund (1)	\$ 1,131,351	\$ 8,785,714	\$ 9,843,139	\$ 73,926	(93.47)%	\$ (1,057,425)
Special Assessment	\$ —	\$ 187,000	\$ 187,000	\$ —	— %	\$ —
Community Development (1)	\$ 296,444	\$ 1,441,704	\$ 1,424,940	\$ 313,208	5.66 %	\$ 16,764
UDAG Repayments (3)	\$ 64,402	\$ 7,000	\$ 7,000	\$ 64,402	— %	\$ —
State Rental Rehab	\$ 55,924	\$ 60,108	\$ 36,731	\$ 79,301	42 %	\$ 23,377
HUD Resiliency	\$ —	\$ 674,000	\$ 674,000	\$ —	— %	\$ —
Housing Trust Fund	\$ —	\$ 231,283	\$ 231,283	\$ —	— %	\$ —
Circles Private Donations	\$ 59,547	\$ 1,380	\$ 8,000	\$ 52,927	(11.12)%	\$ (6,620)
Section 8 Housing (4)	\$ 709,962	\$ 6,960,985	\$ 6,986,383	\$ 684,564	(3.58)%	\$ (25,398)
Lead Grant Program	\$ —	\$ 1,139,539	\$ 1,233,756	\$ (94,217)	— %	\$ (94,217)
Cable TV & Equipment Fund (5)	\$ 409,027	\$ 578,907	\$ 616,461	\$ 371,473	(9.18)%	\$ (37,554)
Veteran's Memorial Fund (15)	\$ —	\$ 11,512	\$ —	\$ 11,512	(3,488,484.85)%	\$ 11,512
Expendable Police Gift Trusts (14)	\$ (413)	\$ 8,467	\$ 5,000	\$ 3,054	(840.08)%	\$ 3,467
Expendable Library Gift Trusts (6)	\$ 1,097,343	\$ —	\$ 77,402	\$ 1,019,941	(7.05)%	\$ (77,402)
G.O. Debt Service	\$ —	\$ 9,785,741	\$ 9,785,741	\$ —	— %	\$ —
Street Construction (1)	\$ 1,107,099	\$ 4,404,368	\$ 5,406,192	\$ 105,275	(90.49)%	\$ (1,001,824)
Sales Tax Construction (1)	\$ 1,899,512	\$ 3,897,064	\$ 5,316,186	\$ 480,390	(74.71)%	\$ (1,419,122)
GO Bond Fund	\$ —	\$ 7,107,154	\$ 7,107,154	\$ —	— %	\$ —
General Construction (1)	\$ 213,175	\$ 9,369,498	\$ 9,369,498	\$ 213,175	— %	\$ —
Golf Construction (1)	\$ 34,542	\$ —	\$ 20,000	\$ 14,542	(57.90)%	\$ (20,000)
Airport Construction	\$ 230,136	\$ 848,000	\$ 848,000	\$ 230,136	— %	\$ —
Passenger Facility (12)	\$ 260,642	\$ —	\$ —	\$ 260,642	— %	\$ —
Customer Facility (13)	\$ 284,123	\$ 33,886	\$ —	\$ 318,009	11.93 %	\$ 33,886
Lyons Peony Trust	\$ 64,520	\$ 5,788	\$ 2,000	\$ 68,308	5.87 %	\$ 3,788
Library Gift Trusts	\$ 17,988	\$ —	\$ —	\$ 17,988	— %	\$ —
Transit	\$ 4,475,515	\$ 5,147,972	\$ 5,147,972	\$ 4,475,515	— %	\$ —
Intermodal	\$ 8,274	\$ 30,000	\$ 50,610	\$ (12,336)	(249.10)%	\$ (20,610)
Sewage Facility Operation (7)	\$ 1,741,716	\$ 13,787,119	\$ 13,906,776	\$ 1,622,059	(6.87)%	\$ (119,657)
Stormwater Operating (8)	\$ 3,290,495	\$ 5,913,369	\$ 5,922,293	\$ 3,281,571	(0.27)%	\$ (8,924)
Parking Operation (7)	\$ 375,226	\$ 3,179,387	\$ 3,037,545	\$ 517,068	37.80 %	\$ 141,842
Water Utility Operation (1)	\$ 4,766,385	\$ 10,553,217	\$ 10,641,127	\$ 4,678,475	(1.84)%	\$ (87,910)
Refuse Collection (9)	\$ 728,626	\$ 4,602,807	\$ 5,200,443	\$ 130,990	(82.02)%	\$ (597,636)
Salt Operations (11)	\$ 65,073	\$ 104,452	\$ 104,387	\$ 65,138	0.10 %	\$ 65
Sanitary Sewer Construction (1)	\$ 535,490	\$ 5,870,303	\$ 5,920,553	\$ 485,240	(9.38)%	\$ (50,250)
Stormwater Construction (1)	\$ 4,409,645	\$ 1,538,685	\$ 3,810,977	\$ 2,137,353	(51.53)%	\$ (2,272,292)
Parking Facility Construction (1)	\$ 1,171	\$ 81,305	\$ 81,305	\$ 1,171	— %	\$ —
Water Construction (1)	\$ 756,881	\$ 400,000	\$ 3,279,268	\$ (2,122,387)	(380.41)%	\$ (2,879,268)
Service Fund Charges (10)	\$ 651,275	\$ 3,982,732	\$ 4,023,032	\$ 610,975	(6.19)%	\$ (40,300)

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
T&A Self Insurance Reserves	\$ 6,187,831	\$ —	\$ —	\$ 6,187,831	— %	\$ —
General Obligation Bond Fund	\$ —	\$ —	\$ —	\$ —	— %	\$ —
Dog Track Bond Depreciation	\$ 100,842	\$ —	\$ —	\$ 100,842	— %	\$ —
Landfill (1)	\$ 12,951,952	\$ 4,700,138	\$ 5,012,779	\$ 12,639,311	(2.41)%	\$ (312,641)
Total	\$ 75,363,666	\$ 212,421,801	\$ 226,183,136	\$ 61,602,331	(18.26)%	\$ (13,761,335)

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

DISTRIBUTION OF COMMUNITY DEVELOPMENT FUNDS

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PROPOSED FY 21 ANNUAL PLAN

FOR USE OF PROGRAM YEAR 2020

COMMUNITY DEVELOPMENT BLOCK GRANT
(CDBG) FUNDS

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

Exhibit A

PREPARED BY THE CITY OF DUBUQUE HOUSING & COMMUNITY DEVELOPMENT
DEPARTMENT

2

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

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

RESOURCES

CDBG Entitlement 2021	\$1,080,989
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Program Income	\$254,192
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Program income projects are based on forecast for loan repayments based on the loan portfolio and program income generated from CDBG funded programs.

TOTAL RESOURCES	\$1,335,181
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PLANNING AND ADMINISTRATION	\$242,504
------------------------------------	------------------

CDBG regulations limit expenditure on planning and administrative funds to 20% of the current year program income plus the current entitlement. The proposed resources for administration support the plan's current requirements.

Housing & Community Development Administration	\$70,143
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On-going staff support for general management, oversight, and coordination of the Community Development Block Grant housing programs.

Neighborhood Development Administration	\$63,818
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The Neighborhood Development Specialist coordinates the City's neighborhood Development programs and provides technical assistance to organizations and residents to improve Dubuque's neighborhoods.

Priority:	High
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Planning, Monitoring, & Budgeting	\$108,543
--	------------------

Staff support for general management. Oversight and coordination of the Community Development Block Grant program; assures compliance with federal regulations and reporting requirements.

Priority:	High
Objective/Outcome:	Suitable Living Environment/ Sustainability (SL3)

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

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

3) Accessibility Rehab

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

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

PUBLIC FACILITIES **\$181,769**

Comiskey Park **\$87,700**

New playground equipment at Comiskey Park based on community input

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

Avon Park **\$94,069**

Replace play unit and add accessible surfacing at Avon Park

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

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

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

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

1) Recreation Programs:

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

2) Neighborhood Recreation Program Grants: **\$49,781**

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

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

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

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

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

Community Development Block Grant

5

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

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

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

National Objective: Low and Moderate-Income Benefit

Location: Low/Mod Residential Areas

Proposed Accomplishments: 2,000 People

Priority: High

Objective/Outcome: Suitable Living Environment/Sustainability (SL3)

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

National Objective: Low and Moderate-Income Benefit

Priority: High

Objective/Outcome: Suitable Living Environment/Sustainability (SL3)

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

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

Location: Low/Mod Residential Areas

Proposed Accomplishments: 3 Bus Stops

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

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

Location: City Wide

Proposed Accomplishments: 1 Sidewalk

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

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

National Objective: Low and Moderate-Income Benefit

Location: City Wide

Proposed Accomplishments: 1,200 People

Priority: High

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

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

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

National Objective: Low and Moderate-Income Benefit

Location: Low/Mod Residential Areas

Proposed Accomplishments: 45 Housing Units

Objective/Outcome: Decent Housing/Sustainability (DH3)

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

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

National Objective: Low and Moderate-Income Benefit

Location: Low/Mod Residential Areas

Proposed Accomplishments: 25 Units

Objective/Outcome: Decent Housing/Sustainability (DH3)

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

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

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

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

DEBT MANAGEMENT

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DEBT SERVICE FUND

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

For the majority of projects funded through general obligation debt, the City usually issues twenty-year general obligation bonds. In Fiscal Year 2022, there is anticipated to be an additional \$7,107,154 in general obligation debt issued that would apply against the statutory debt limit and \$9,202,418 in principal retired will be applied against the statutory debt limit.

In fiscal year 2022, debt service expense related to general obligation bonds that counts against the statutory debt limit will decrease 4.69% under fiscal year 2021 in the debt service fund. New general obligation bond debt which counts against the statutory debt limit planned to be issued (non-enterprise fund) in fiscal year 2022 is as follows:

Project	Amount of Debt Issue	FY 2022 Debt Service
Downtown Parking Ramp GDTIF	4,050,000	21,321
Fire Ladder & Pumper	1,582,154	8,329
Riverfront Docks/Property Acquisition GDTIF	1,300,000	6,844
Solid Waste Collection Vehicles	175,000	921
GRANDTOTAL	7,107,154	37,415

The new debt issued in fiscal year 2022 will be issued in April, which delays principal payments until fiscal year 2023.

The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will increase by \$0.002 to \$0.092 in fiscal year 2022. The debt service property tax levy represents the repayment of bonds related to the Fire Department pumper truck replacement and the franchise fee litigation judgment bond.

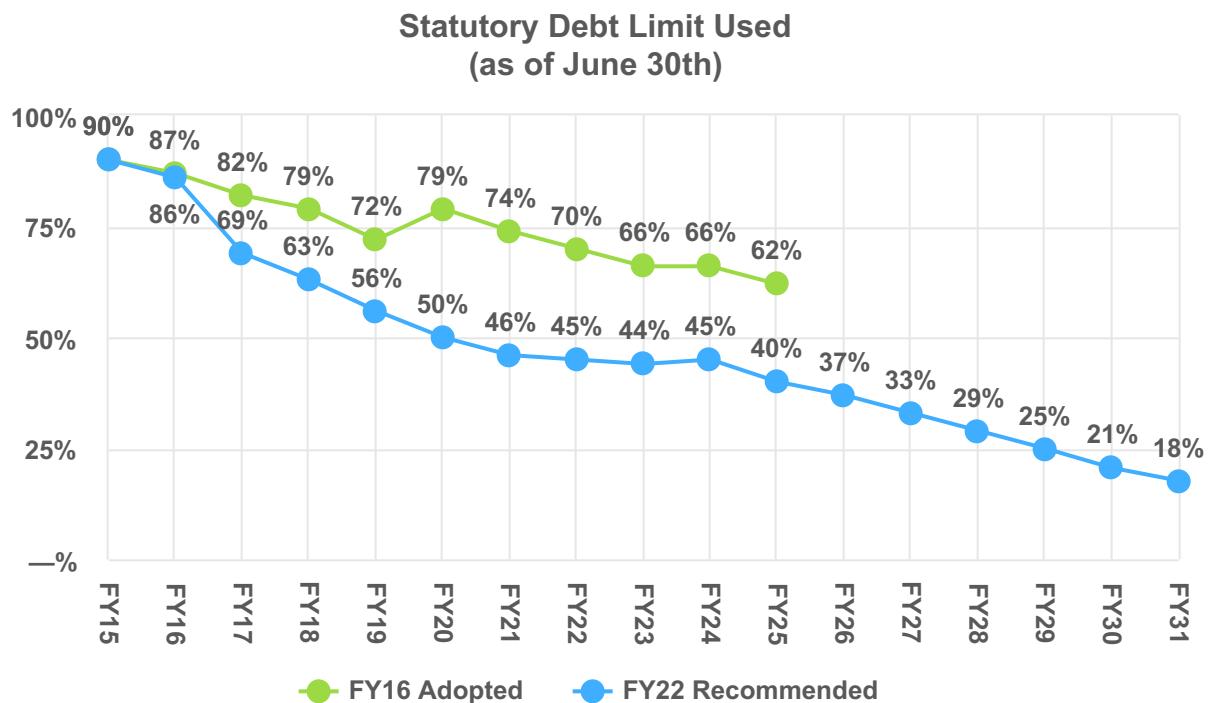
Funding sources other than property taxes are also used to repay general obligation debt. The City's general obligation debt is also funded by other revenues including water, sewer and tax increment financing. One percent of the City's general obligation debt service is funded from the debt service property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

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Statutory Debt Limit

In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. 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.



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	Des Moines	\$ 633,944,619	\$ 399,100,000	62.96 %
10	Sioux City	\$ 234,052,896	\$ 149,054,999	63.68 %
9	Davenport	\$ 362,087,372	\$ 207,415,000	57.28 %
8	Waterloo	\$ 198,578,109	\$ 106,207,641	53.48 %
7	W. Des Moines	\$ 414,397,845	\$ 203,180,000	49.03 %
6	Cedar Rapids	\$ 583,572,883	\$ 286,435,000	49.08 %
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 %

**STATUTORY DEBT CAPACITY
FISCAL YEAR 2022 RECOMMENDED BUDGET**

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

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

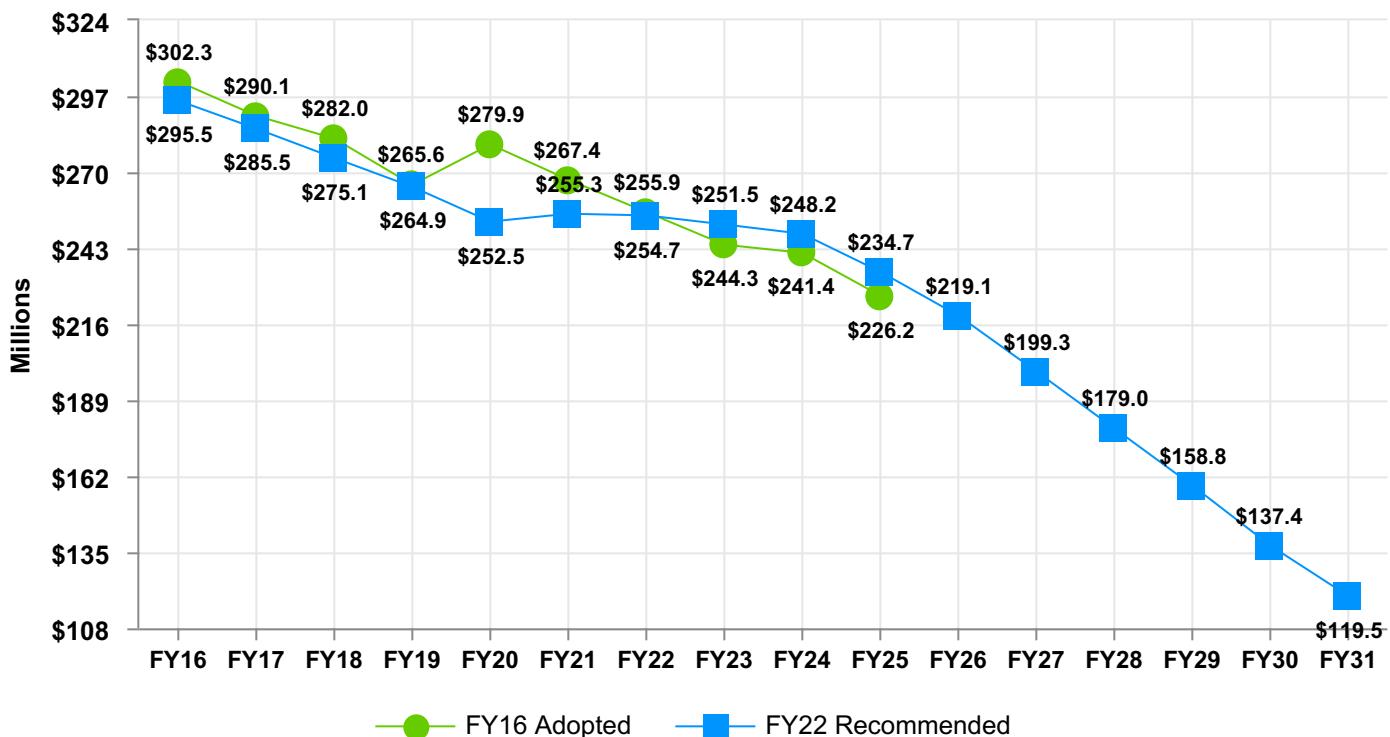
January 1, 2020	
FY 2022	
ASSESSED VALUE OF REAL PROPERTY	\$4,463,262,387
Less Veterans' Exemption	(4,115,144)
 Subtotal	 4,459,147,243
 UTILITIES ASSESSED VALUE	 373,174,427
 TOTAL ASSESSED VALUE OF TAXABLE PROPERTY	 4,832,321,670
 June 30, 2022	
 STATUTORY DEBT (5% OF TOTAL ASSESSED VALUE)	 \$241,616,084
Less Outstanding G.O. Debt, TIF Debt & Lease Obligations paid from General Fund	 \$107,921,270.06
 STATUTORY DEBT CAPACITY	 \$133,694,813.94
 PERCENT OF LEGAL DEBT MARGIN UTILIZED	 44.67 %

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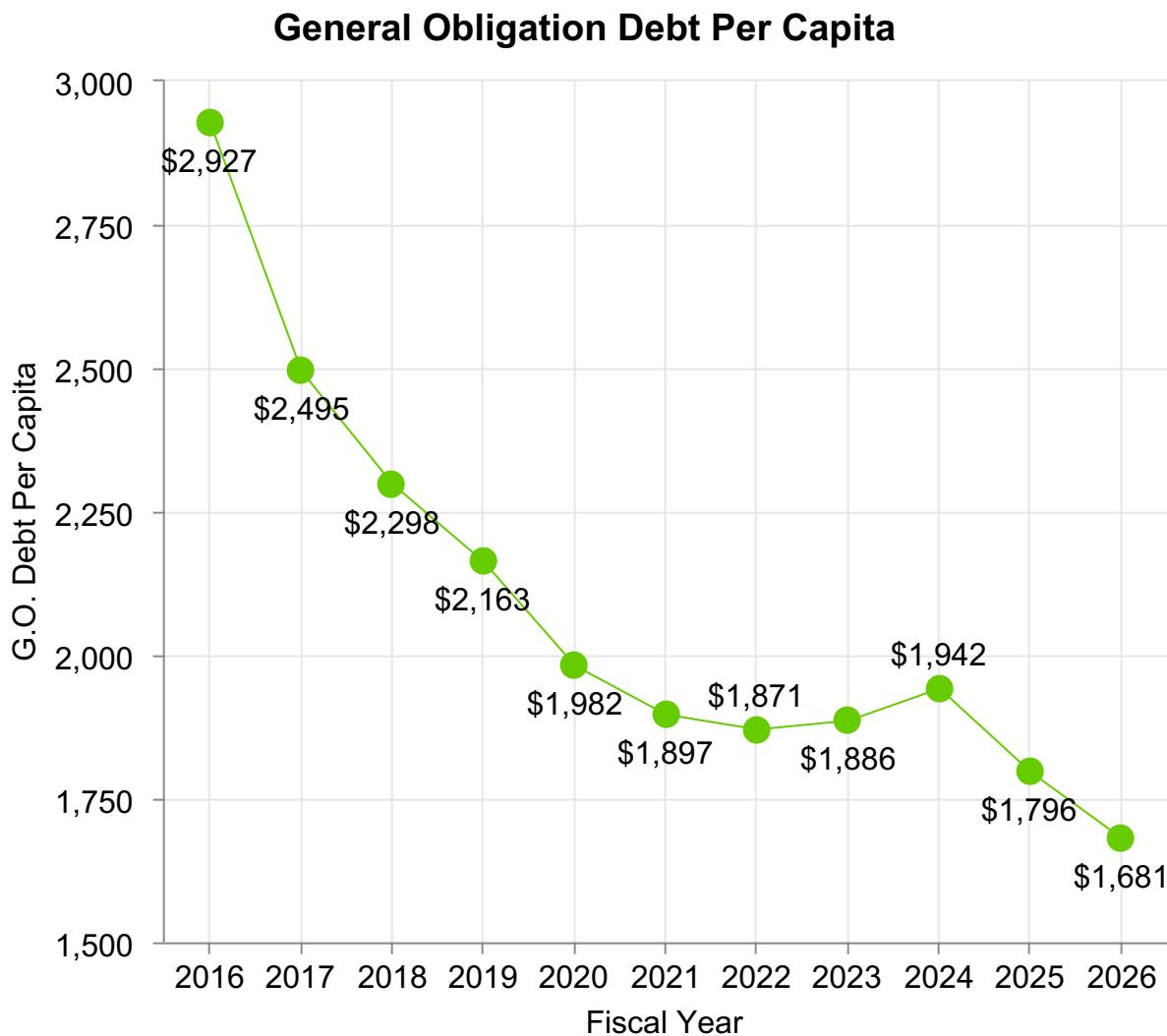
Total Debt Outstanding

By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$219.1 million (37% of the statutory debt limit) and the projection is to be at \$119.5 million (18% of statutory debt limit) within 10 years.

Total Debt (In Millions)



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

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City of Dubuque
Summary of Bonded Indebtedness

Description	Date	Average	Year of	Amount	Principal	Principal	Interest	Principal
	of	Interest	Final	of	Outstanding	Due	Due	Outstanding
	Issue	Rate	Payment	Issue	6/30/21	FY 2022	FY 2022	6/30/22
General Obligation Bonds (Essential Corporate Purpose)								
Airport New Terminal Furnishings - ST20%	11/17/14	3.30%	2026	55,000	25,000	5,000	750	20,000
Airport Improvements Refunding	4/17/17	3.00%	2030	282,200	208,900	21,400	6,267	187,500
Airport Improvements - PFC	6/28/12	3.20%	2032	2,145,000	1,365,000	105,000	46,312	1,260,000
Airport Improvements - Sales Tax 20%	6/28/12	3.20%	2032	90,000	10,000	10,000	250	—
Airport Terminal Utility Improv - PFC	11/17/14	3.30%	2034	690,000	510,000	35,000	16,556	475,000
Airport New Terminal Roads/Parking	4/4/16	2.79%	2036	635,927	494,930	28,775	13,477	466,155
Building -Conf Center Improv - ST20%	6/20/19	3.00%	2022	25,076	8,368	8,368	2,482	—
Building- Conf Center Energy Improv	6/20/19	3.00%	2027	187,136	141,440	22,848	4,243	118,592
Building 18th Street Improv Sales Tax 20%	3/19/18	3.05%	2026	391,913	259,325	48,745	7,890	210,580
Building City Hall Brickwork - ST20%	6/20/19	3.00%	2027	236,448	182,533	27,729.73	8,226.49	154,804
Building Smart Meters Refunding	4/17/17	3.00%	2030	45,400	33,600	3,400	1,008	30,200
Building Federal Building Roof - ST20%	4/4/16	2.79%	2035	268,404	208,894	12,145	5,688	196,749
Civic Center Improvements - Sales Tax 20%	6/20/19	3.00%	2027	323,146	249,463	37,897	11,243	211,565
Civic Center Chair Platform Section 3	6/20/19	3.00%	2027	59,340	44,850	7,245	1,346	37,605
DICW Expansion-Non Taxable - Refunding	4/4/16	2.91%	2023	3,175,000	75,000	40,000	2,250	35,000
DICW Expansion - South Siegert Farm	3/19/18	3.05%	2026	239,534	158,498	29,793	4,822	128,705
DICW North Siegert Refunding	4/17/17	3.00%	2029	1,285,000	910,000	100,000	27,300	810,000
DICW Expansion - Consultant	12/10/12	2.53%	2032	151,462	99,797	8,139	2,553	91,658
DICW Expansion - S. Siegert Farm -Taxable	6/28/12	3.20%	2032	3,975,000	2,530,000	195,000	85,880	2,335,000
DICW Expansion - S. Siegert Farm- Exempt	6/20/19	3.00%	2032	305,357	266,500	19,459	5,773	247,041
DICW Taxable - Land Acquisition	11/17/14	3.99%	2034	1,640,000	1,165,000	70,000	42,775	1,095,000
DICWChavenelle Road - FY21 Non-Taxable	Future	4.00%	2041	1,295,000	1,295,000	21,090	58,275	1,273,910
E911 Tower Relocation - Sales Tax 20%	6/20/19	3.00%	2027	141,869	109,520	16,638	4,936	92,882
Finance General Ledger Software - FY21	Future	3.15%	2041	250,000	250,000	4,293	10,000	245,707
Fire Station #4 Improvements - Gaming	6/20/19	3.00%	2027	188,054	134,140	30,454	9,035	103,686
Fire Amb/Building HVAC/Bunker Irrigation	11/17/14	3.30%	2025	715,000	305,000	75000	9150	230,000
Fire Truck Refunding - Debt Service Levy	4/17/17	3.00%	2030	951,500	704,600	72,100	21,138	632,500
Fire Station #2/Park Improvements - ST20%	11/17/14	3.30%	2034	320,000	230,000	15000	7475	215,000
Fire Ambulance Replacement	4/17/17	3.00%	2030	230,000	170,000	15,000	5,100	155,000
Fire Structural Repairs 5&6/Quick Pump	6/20/19	3.00%	2039	448,875	448,875		13,466	448,875
Fire Pumper Replacement - FY21	Future	3.15%	2041	292,000	292,000	5,479	9,198	286,521
Fire Replace HVAC Headquarters - FY21	Future	3.15%	2041	80,000	80,000	1,501	1,520	78,499
Fire Ladder Replacement - FY21	Future	3.15%	2041	289,000	289,000	4,962	11,560	284,038
Fire Replace HVAC Headquarters - FY21	Future	3.15%	2041	169,000	169,000	2902	6,760	166,098
Fire Ladder & Pumper - FY22	Future	3.15%	2042	1,582,154	—	—	8,329	1,582,154
Franchise Fee Settlement Judgment Bond	4/4/16	2.93%	2035	2,830,000	2,175,000	135,000	62,206	2,040,000
GDTIF Kephart's Building - Refunding	4/4/16	2.91%	2023	200,000	60,000	30,000	1,800	30,000
GDTIF Library Renovation - Refunding	4/4/16	2.91%	2023	1,275,000	395,000	195,000	11,850	200,000
GDTIF Colts Building Renovation	6/20/19	3.00%	2039	1,575,000	1,575,000	65,000	47,250	1,510,000
GDTIF - Engineering Projects - FY21	Future	3.15%	2040	108,000	108,000	2,026	3,402	105,974
GDTIF - Parks Projects - FY21	Future	3.15%	2040	283,000	283,000	5,310	8,914	277,690
GDTIF - DT Parking Ramp - FY21	Future	3.50%	2040	872,000	872,000	16,361	27,468	855,639
GDTIF Eng Dock Expansion - FY21	Future	3.15%	2041	406,000	406,000	6,971	16,240	399,029
GDTIF Parks Jackson Park Improv- FY21	Future	3.15%	2041	250,000	250,000	4,293	10,000	245,707
GDTIF DT Parking Ramp - FY22	Future	3.15%	2042	4,050,000	—	—	21,321	4,050,000
GDTIF Docks/Prop Acquisition - FY22	Future	3.15%	2042	1,300,000			6,844	1,300,000
GDTIF Downtown Housing Refunding	4/17/17	3.00%	2030	2,120,000	1,605,000	150,000	50,755	1,455,000
GDTIF Millwork District Refunding	4/17/17	3.00%	2030	2,080,000	1,540,000	150,000	46,200	1,390,000
GDTIF 7th Street/2-Way Conversion	3/15/12	2.70%	2031	5,560,000	3,385,000	295,000	92,394	3,090,000

Description	Date	Average	Year of	Amount	Principal	Principal	Interest	Principal
	of Issue	Interest Rate	Final Payment	of Issue	6/30/21	FY 2022	FY 2022	6/30/22
GDTIF Intermodal	3/15/12	2.54%	2031	4,380,000	2,665,000	230,000	68,812	2,435,000
GDTIF 5th St Restroom/MFC	12/10/12	2.53%	2032	1,988,538	1,310,206	106,861	33,516	1,203,345
GDTIF MCIC/ADA Assist./Econ. Dev Grants	12/10/12	1.70%	2032	1,035,000	140,000	140,000	3,080	—
GDTIF Washington Neighborhood Business	6/28/12	3.20%	2032	755,000	500,000	40,000	16,965	460,000
GDTIF Intermodal/Millwork Parking/CHI	11/17/14	3.99%	2034	5,670,000	5,495,000	340,000	201,639	5,155,000
GDTIF Transit Roof/DT Loan Pool/ADA	11/17/14	3.30%	2034	190,000	160,000	10,000	5,225	150,000
Library Improvements - Sales Tax 20%	6/20/19	3.00%	2022	39,408	30,422	4,622	1,371	25,801
Library Improvements	12/10/12	2.49%	2027	173,992	84,526	13,232	2,183	71,294
Park Improvements - Gaming	12/10/12	2.49%	2022	209,050	44,400	22,200	916	22,200
Park Improvements Sales Tax 20%	12/10/12	2.49%	2022	171,808	22,138	22,138	413	—
Park Improvements - Sales Tax 20%	6/20/19	3.00%	2027	47,290	36,507	5,546	1,645	30,961
Park Water System Study Refunding	4/17/17	3.00%	2030	60,000	44,400	4,500	1,332	39,900
Park Ham House - Sales Tax 20%	4/4/16	2.79%	2035	200,668	156,176	9,080	4,253	147,096
Park Skate Park	6/20/19	3.00%	2027	613,524	463,710	74,907	13,911	388,803
Parking Port of Dubuque Parking Ramp	3/19/18	3.05%	2026	373,553	247,177	46,462	7,522	200,715
Parking Central Ave Ramp Refunding	4/17/17	3.00%	2030	6,380,000	4,550,000	505,000	136,500	4,045,000
Parking Iowa Street Ramp Improvements	3/19/18	2.91%	2031	45,516	36,594	3,117	1,067	33,477
Parking Locust Ramp Security Cameras	6/20/19	3.00%	2033	126,054	106,626	9,730	2,886	96,896
Parking Improvements	11/17/14	3.30%	2034	185,000	130,000	10,000	4,187	120,000
Parking Ramp Improvements - Taxable	11/17/14	3.99%	2034	305,000	225,000	15,000	8,255	210,000
Police Software Replacement - Gaming	12/10/12	2.49%	2022	355,950	75,600	37,800	1,559	37,800
Police CAD Software - Gaming	11/17/14	3.30%	2030	260,000	170,000	15,000	5,250	155,000
Public Works Equipment Sales Tax 30%	11/17/14	3.30%	2022	305,000	45,000	45,000	1,350	—
Public Works Equip Refunding	4/17/17	3.00%	2030	392,000	290,200	29,700	8,706	260,500
Public Works Radio Replacement	3/19/18	2.91%	2028	110,000	77,804	10,732	2,227	67,072
PW Curb Ramp/Engineering Street Improv	11/17/14	3.30%	2034	1,250,000	920,000	60,000	29,875	860,000
Recreation Improvements - Sales Tax 20%	6/20/19	3.00%	2022	4,082	1,362	1,362	404	—
Recreation Improvements - Sales Tax 20%	12/10/12	2.49%	2027	14,924	7,572	1,087	181	6,485
Sanitary Improvements Refunding	4/17/17	3.00%	2030	660,000	490,000	50,000	14,700	440,000
Sanitary Sewer Improvements	3/19/18	2.91%	2031	1,030,009	828,132	70,548	24,138	757,584
Sanitary Force main Repair	12/10/12	2.49%	2032	655,239	413,138	33,725	10,914	379,413
Sanitary Sewer Improvements	6/20/19	3.00%	2033	1,124,412	978,699	77,838	23,092	900,861
Sanitary Sewer Improvements	11/17/14	3.30%	2034	5,670,000	4,560,000	290,000	148,125	4,270,000
Sanitary Sewer Improvements	4/4/16	2.79%	2035	2,405,000	1,875,000	115,000	51,006	1,760,000
Solid Waste Collection Refunding	4/17/17	3.00%	2030	51,300	38,000	3,900	1,140	34,100
Solid Waste Collection	3/19/2018	2.91%	2031	27,447	22,068	1,880	644	20,188
Solid Waste Collection - FY22	Future	3.15%	2042	175,000	—	—	921	175,000
Stormwater Refunding	4/4/16	2.91%	2028	6,270,000	3,040,000	640,000	91,200	2,400,000
Stormwater Sales Tax Revenue - GO	5/19/14	3.23%	2029	7,190,000	7,190,000		323,100	7,190,000
Stormwater Improvements Refunding	4/17/17	3.00%	2030	2,015,000	1,475,000	155,000	44,250	1,320,000
Stormwater Improvements	3/19/18	2.91%	2031	1,714,542	1,378,499	117,434	40,180	1,261,065
Stormwater Improvements	3/15/12	2.70%	2031	1,935,000	1,130,000	100,000	30,832	1,030,000
Stormwater 7th Street Storm Improvements	12/10/12	2.49%	2032	134,342	84,703	6,915	2,238	77,788
Stormwater Improvements	6/20/19	3.00%	2033	290,796	251,939	19,459	5,773	232,480
Streetlight Replacement Refunding - ST	4/17/17	3.00%	2030	4,900	3,700	400	111	3,300
Street FEMA Land Buyout - Gaming	6/20/19	3.00%	2027	64,901	50,815	8,465	2,511	42,351
Street Fiber/Sidewalk/Lights Refunding RUT	4/17/17	3.00%	2030	258,600	191,600	19,600	5,748	172,000
Street Southwest Arterial	3/19/18	2.91%	2031	771,557	620,336	52,846	18,082	567,490
Street Southwest Arterial - Sales Tax 30%	12/10/12	2.49%	2032	1,280,545	826,776	59,750	21,665	767,026
Transit Radio Replacement	3/19/18	2.91%	2028	95,000	67,196	9268	1,923	57,928
Transit Midtown Transfer	6/20/2019	3.00%	2039	216,125	216,125	—	6,484	216,125
Transit Vehicle Replacement- FY21	Future	3.15%	2041	372,420	372,420	6,987	11,731	365,433
Transit Vehicle Replacement- FY21	Future	3.15%	2041	427,000	427,000	7,332	17,080	419,668
Water System Improvements	3/19/18	2.91%	2031	1,155,930	929,373	79,173	27,090	850,200
Water System Improvements	12/10/12	2.49%	2032	644,151	406,148	33,155	10,729	372,993
Water System Improvements	6/20/19	3.00%	2033	1,323,107	1,153,106	92,432	27,422	1,060,674
Water System Improvements	11/17/14	3.30%	2034	9,195,000	7,765,000	495,000	25,231	7,270,000
Water System Improvements	4/4/16	2.79%	2035	635,000	495,000	30,000	13,488	465,000

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/21	Principal Due FY 2022	Interest Due FY 2022	Principal Outstanding 6/30/22
	Issue	Rate	Payment	Issue	6/30/21	FY 2022	FY 2022	6/30/22
Total General Obligation Bonds				119,501,475	81,393,426	6,544,506.73	2,446,455.49	81,956,075
Tax Increment								
Port of Dubuque Parking Ramp	10-16-07	7.5000%	2037	23,025,000	18,395,000	635,000	1,379,625	17,760,000
Total Tax Increment Bonds				23,025,000	18,395,000	635,000	1,379,625	17,760,000
Total Tax Increment				23,025,000	18,395,000	635,000	1,379,625	17,760,000
TIF bond issue for the Port of Dubuque Parking Ramp backed by Greater Downtown TIF & a minimum assessment agreement								
Tax Increment								
Economic Development TIF Rebate Agreements								
Faley Properties (DICW)	2/7/11	Rebate	2022	904,638	105,403	105,403	—	—
Green Industrial Supply (DICW)	8/15/11	Rebate	2023	2,908,812	355,851	177,925	—	177,926
Tri-State Quality Metals (DICW) NA	3/17/14	Rebate	2026	32,510	49,387	49,387	—	49,387
Roasting Solutions (DICW) NA	1/14/16	Rebate	2028	33,666	40,045	40,045	—	40,045
Rite Hite(DICW) NA	1/14/17	Rebate	2030	24,190	24,473	24,473	—	24,473
Hormel Foods (DICW)	4/21/08	Rebate	2026	8,250,067	1,344,623	268,924	—	1,075,699
Victory Café 756 Main St. (GDTIF)	6/21/10	Rebate	2022	87,053	5,490	5,490	—	—
Bowling & Beyond Lease Buyout (GDTIF)	10/15/12	Buyout	2032	1,000,000	550,000	50,000	—	500,000
Flexsteel (GDTIF)	4/18/11	Rebate	2024	2,020,572	586,307	195,436	—	390,871
The Rose (Lake Ridge)	9/26/11	Rebate	2024	136,014	51,395	17,132	—	34,263
Linseed Oil (GDTIF) Multi-Res	3/7/13	Rebate	2030	576,504	151,546	16,838	—	134,708
Rousselot (GDTIF) NA	1/22/13	Rebate	2025	4,931	10,915	10,915	—	10,915
Julien Hotel (GDTIF)	4/21/08	Rebate	2026	3,260,286	1,041,997	208,399	—	833,598
44 Main (GDTIF) Multi-Res	10/18/10	Rebate	2027	446,799	121,916	22,079	—	99,837
Barker Financial (GDTIF) Multi-Res	8/16/10	Rebate	2027	297,282	55,413	11,530	—	43,883
Engine House #1 (GDTIF)	6/6/11	Rebate	2027	171,166	59,080	9,847	—	49,233
253 Main St. (GDTIF) NA	4/6/15	Rebate	2027	5,798	2,997	2,997	—	2,997
Spahn and Rose (GDTIF) NA	4/21/14	Rebate	2027	108,221	105,313	105,313	—	105,313
Franklin Investment -Multires (GDTIF)	4/4/11	Rebate	2028	437,225	160,253	27,256	—	132,997
Plastic Center Betty Jane Block (GDTIF)	2/7/11	Rebate	2028	148,957	52,953	7,565	—	45,388
Caradco (GDTIF) Multi-Res	3/21/11	Rebate	2028	1,499,442	707,657	109,517	—	598,140
Bonson 356 Main St. (GDTIF) Multi-Res	12/19/11	Rebate	2028	152,286	41,111	6,868	—	34,243
Roshek Building (GDTIF) NA	2/17/09	Rebate	2030	5,149,852	266,124	266,124	—	266,124
Novelty Iron Works (GDTIF) NA	6/17/13	Rebate	2031	33,105	71,732	71,732	—	68,113
Smokestack (GDTIF) NA	6/17/18	Rebate	2022	1,623	541	541	—	—
Rockfarm Holdings (TECH) NA	10/7/14	Rebate	2027	42,301	36,455	36,455	—	36,455
Total TIF Rebates				27,733,300	5,998,977	1,848,191	—	4,754,608
General Fund Leases	Various	Various	Ongoing	194,160	155,000			155,000
Iowa Finance Authority Loan - Caradco	12-01-10	3.0000%	2030	4,500,000	3,470,309	174,720	126,124	3,295,589
Total Other Lns-Rev Backed				4,500,000	3,470,309	174,720	126,124	3,295,589
Total City Indebtedness Subject to Debt Limit								
Revenue Bonds								
Parking Bricktown Parking Lot	7/21/08	5.00%	2023	400,000	88,787	34,205	4,017	54,582
Sanitary Northfork Catfish Improvements	1/13/10	3.25%	2031	912,000	483,000	47,000	15,697	436,000
Sanitary Water & Resource Recovery	8/18/10	3.25%	2039	74,285,000	55,423,000	2,588,000	1,108,459	52,835,000
Sanitary WRRC Cogeneration	5/17/13	2.00%	2033	3,048,000	1,972,000	147,000	39,440	1,825,000
Sanitary Kerper Boulevard & Sponsor SRF	3/8/19	1.00%	2038	2,763,000	2,400,907	125,000	22,905	2,275,907
Sanitary Projects- FY21	Future	2.00%	2041	2,711,000	2,711,000	57,179	54,220	2,653,821
Sanitary Projects- FY22	Future	2.00%	2042	5,170,303	—	—	17,282	5,170,303
Stormwater Lower Bee Branch Restoration	10/27/10	3.25%	2041	7,850,000	6,013,000	218,000	195,422	5,795,000
Stormwater Lower Bee Branch SRF	9/1/14	2.00%	2034	1,029,000	217,000	16,000	4,340	201,000
Stormwater Northfork Catfish Improv. SRF	1/13/10	3.25%	2031	800,000	423,000	41,000	13,748	382,000
Stormwater Sales Tax Increment	6/15/15	3.72%	2031	20,800,000	20,800,000	—	762,650	20,800,000
Stormwater Upper Bee Branch & Sponsor	6/17/15	2.00%	2037	30,941,000	20,629,190	1,176,000	299,985	19,453,190

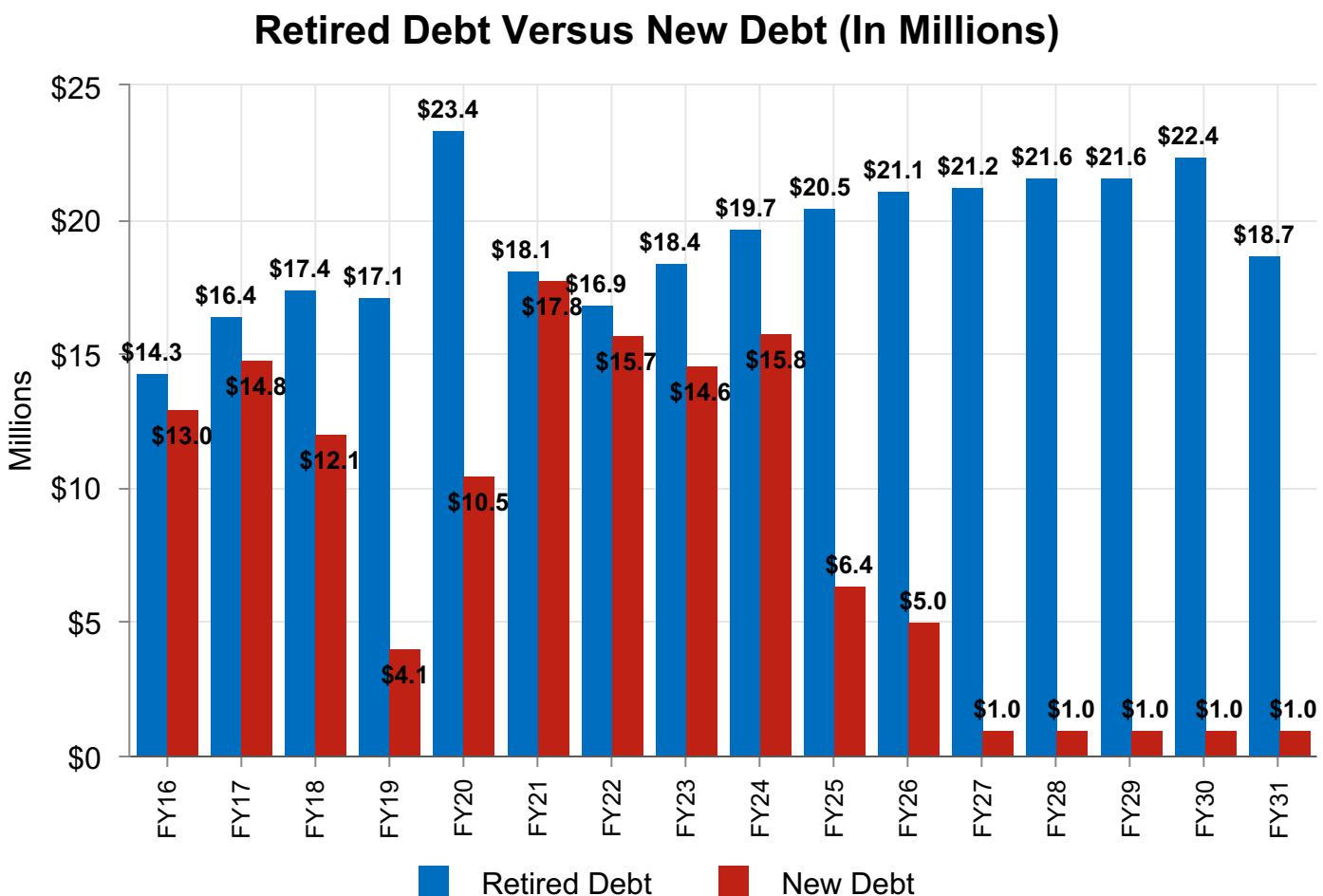
Description	Date	Average	Year of	Amount	Principal	Principal	Interest	Principal
	of	Interest	Final	of	Outstanding	Due	Due	Outstanding
	Issue	Rate	Payment	Issue	6/30/21	FY 2022	FY 2022	6/30/22
Stormwater Upper Bee Branch RR SRF	6/7/19	2.00%	2040	16,382,000	13,313,332	688,000	305,951	15,020,000
Stormwater West 32nd Detention Basin	1/14/09	3.25%	2028	1,847,000	778,000	101,000	25,285	677,000
Water Planned Projects - FY21	Future	2.00%	2041	980,000	980,000	41797	17800	938,203
Water Roosevelt Water Tower SRF	8/9/19	2.00%	2040	4,400,000	4,219,000	185,000	84,381	4,034,000
Water CIWA Purchase & Improvements	7/7/17	2.00%	2036	10,198,000	6,546,761	501,000	172,920	7,075,761
Water - CIWA Contract Purchase	12/28/16	3.00%	2022	5,000,000	1,000,000	1,000,000	30,000	—
Water- Clear Well Reservoirs SRF	10/18/07	3.25%	2028	915,000	387,000	50,000	7,739	337,000
Water Meter Change Out Program SRF	2/12/10	3.25%	2031	6,394,000	3,674,000	317,000	119,502	3,357,000
Water System Improvements & Ext.	11/4/08	4.71%	2023	1,195,000	215,000	105,000	10,698	110,000
Water System Improvements & Ext.	8/16/10	3.54%	2030	5,700,000	3,610,000	250,000	137,250	3,360,000
Total Revenue Bonds				203,720,303	145,883,977	7,688,181	3,449,691	146,790,767
Total City Indebtedness				378,674,238	255,296,689	16,890,599	7,401,895	254,712,039
Statutory Debt Limit					239,298,248			\$241,616,08
% of Debt Limit Used					45.72 %			44.67 %
Remaining Debt Capacity					129,885,536			133,694,812

Retired Debt Versus New Debt

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, 2016, was \$295,477,641 (86.13% of statutory debt limit). **The City is projected to have \$39,958,904 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 deb

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



*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.

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Bond Rating

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

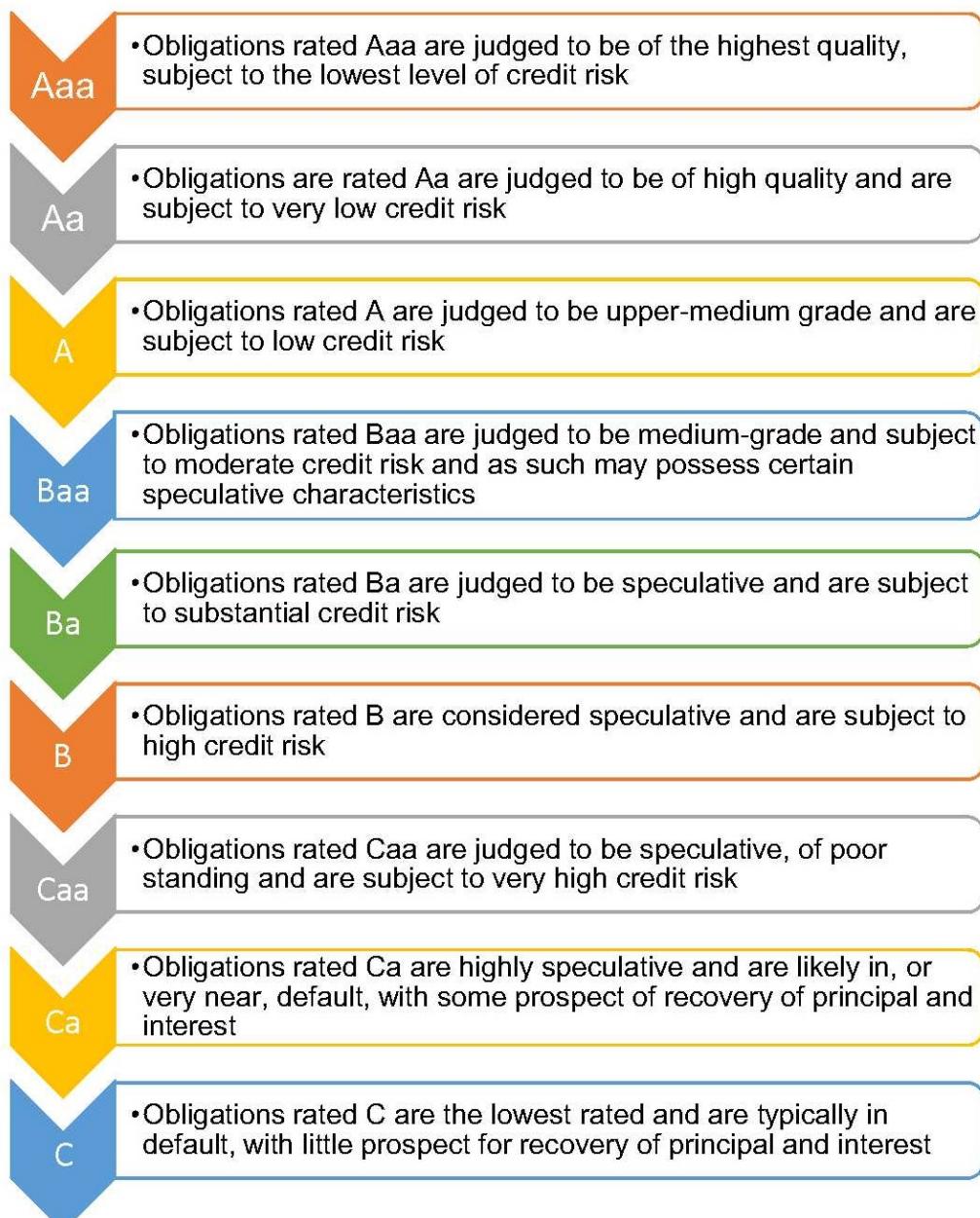
Credit Strengths:

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

Credit Challenges:

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

Moody's Investors Service Rating Scale



FY 2022 Moody's Investors Service Bond Ratings Comparison for Iowa Cities

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

CAPITAL BUDGET

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

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

The FY 2022 adopted capital projects are incorporated into the budget as capital programs. They are found at the end of each applicable program section. Projects which have an effect on operations are noted. The City's CIP Policies are shown in the Policy Budget documents.

The five-year CIP recommended through the current year (Fiscal Year 2021) budget process covered Fiscal Year 2021 through 2025 and is \$200,095,388. The recommended five-year CIP for the upcoming budget process (Fiscal Year 2022) will cover Fiscal Year 2022 through 2026 and is \$187,572,247. This is a \$-12,523,141, or (6.26)% decrease.

The Fiscal Year 2022 CIP budget adoption of \$49,342,750 is a (16.56)% decrease from the Fiscal Year 2021 CIP budget of \$59,132,225.

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

While the City will issue \$54,053,140 in new debt in the Adopted five-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, the City will access \$3,424,668 of previously issued state revolving fund loans as the related capital improvement projects progress, for a total of \$57,477,808 of debt in FY 2022-2026. The City will retire \$96,569,252 of existing debt, reducing the amount of City debt by \$39,091,444.

In this budget adoption, 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 Adopted 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 21% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

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

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

The debt principal outstanding projected as of June 30, 2021, is currently \$255,296,689. The breakdown of the debt principle outstanding as of June 30, 2021, is as follows:

Debt Obligation	6/30/2021 Principle Outstanding
General Obligation Essential Corporate Purpose	\$81,393,426.03
Tax Increment Notes and Bonds	\$18,395,000
Economic Development TIF Rebate Agreements	\$5,998,977
General Fund Leases	\$155,000
Other Revenue-Backed Loans	\$3,470,309
Total Indebtedness Subject to Statutory Debt Limit of \$239,298,248	\$109,412,712
Percent of Statutory Debt Limit Used as of June 30, 2021	45.72%
Revenue Bonds	\$125,083,977
Debt Subject to Annual Appropriation	\$20,800,000
Total City Indebtedness as of June 30, 2021	\$255,296,689

Capital Improvement Program

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

Capital Improvement Program

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).

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

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

Table 1 below shows a summary of the five-year CIP by State Program. This is a decrease of \$(12,523,141) from the FY 2021-2025 total CIP budget of \$200,095,388.

TABLE 1 - FISCAL YEAR 2022-2026 CIP CAPITAL IMPROVEMENT PROGRAM

EXPENDITURES	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Public Safety	1,944,027	599,318	882,967	1,720,494	3,224,028	8,370,834
Public Works	11,147,959	11,921,843	11,820,881	11,352,231	8,588,559	54,831,473
Culture & Recreation	1,870,485	1,361,000	7,564,112	1,349,670	1,844,565	13,989,832
Community & Economic Devl	4,256,702	3,457,688	3,441,747	3,246,437	2,556,644	16,959,218
General Government	3,026,914	1,895,780	1,272,106	1,550,185	1,180,154	8,925,139
Business Type	27,096,663	24,062,530	14,611,473	10,170,827	8,469,701	84,411,194
TOTAL	49,342,750	43,298,159	39,593,286	29,389,844	25,863,651	187,487,690

**HOW THE MONEY IS SPENT
5 YEAR CAPITAL IMPROVEMENT BUDGET**

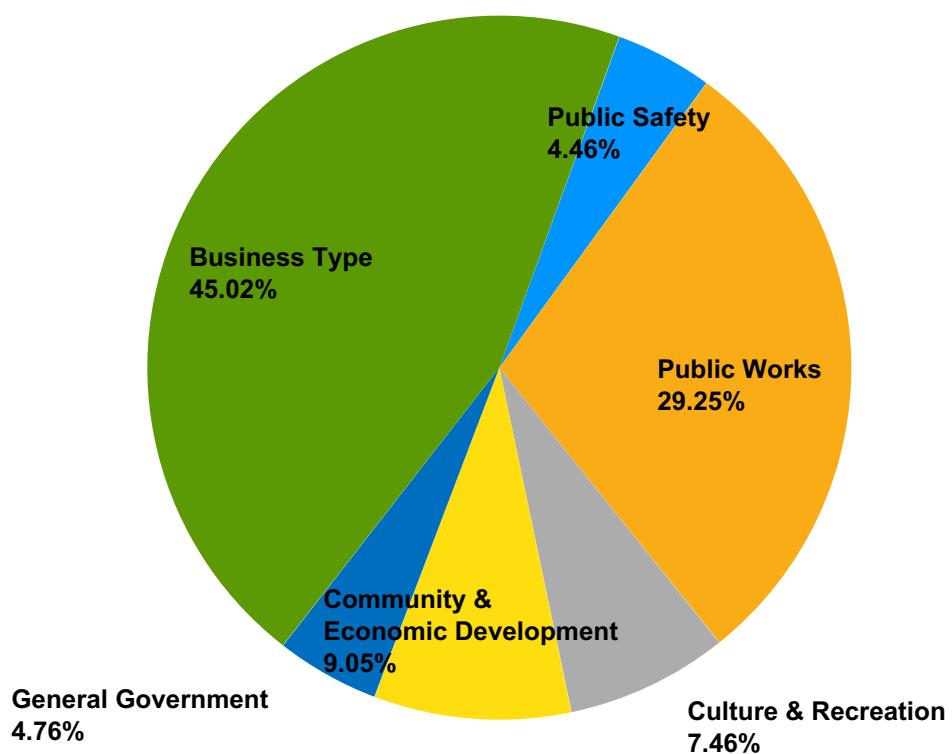
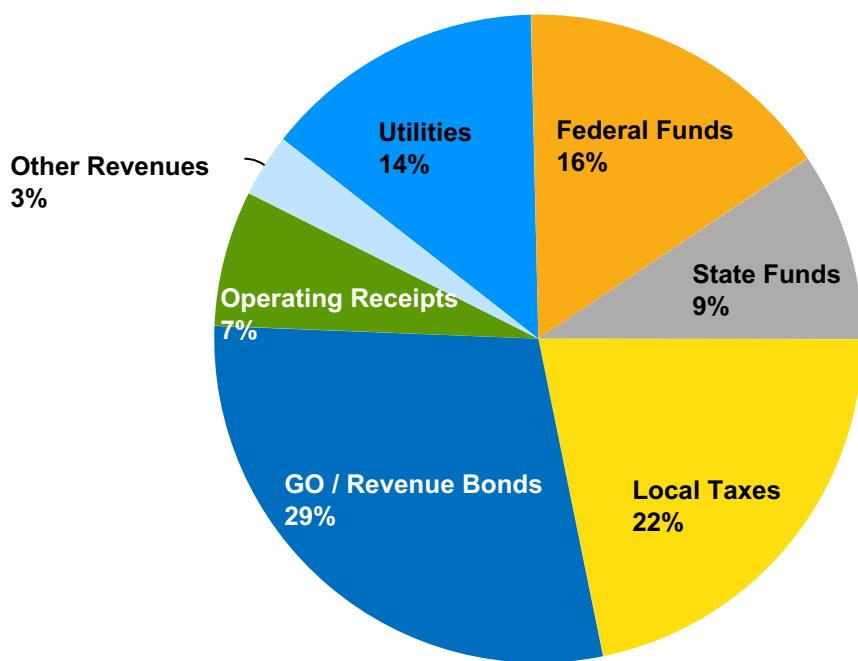


TABLE 2 - CIP FUNDING SOURCES

FUNDING SOURCES	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Utilities	7,714,507	3,616,857	5,030,769	4,448,615	5,594,245	26,404,993
Federal Funds	5,523,855	9,676,296	6,444,023	5,719,933	2,593,232	29,957,339
State Funds	9,339,283	4,056,283	1,397,091	2,041,283	821,283	17,655,223
Local Taxes	10,094,707	7,648,012	7,517,975	7,766,135	7,787,574	40,814,403
GO / Revenue Bonds	12,277,457	14,586,612	15,768,755	6,381,620	5,046,814	54,061,258
Operating Receipts	2,942,436	2,820,168	2,467,013	2,124,976	2,370,972	12,725,565
Other Revenues	1,450,505	893,931	967,660	907,282	1,649,531	5,868,909
TOTAL	49,342,750	43,298,159	39,593,286	29,389,844	25,863,651	187,487,690

**WHERE THE MONEY COMES FROM
5 YEAR CAPITAL IMPROVEMENT BUDGET**



Operating Impacts

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

Project Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fire Station Expansion/Relocation	182,070	281,298	386,316	497,382	1,114,764
All Parks - Replace Security Lights	-3,000	-3,000	-3,000	-4,000	
Eagle Point Park - Street Light Replacement	-1,150	-1,150	-1,150	-1,150	-1,150
Flora Park - Replace Lights on Tennis Courts				-1,300	-1,300
MFC - Security Cameras		2,140	2,140	2,140	2,140
Energy Efficiency Improvements	1,500	1,600			
Water Line Extensions to New Developments	-19,800	-19,800	-19,800	-19,800	-19,800
CIWA Water System Agreements for Water Service Line Installations	26,037				
High-Strength Waste Receiving/Storage	33,081	33,081	33,081	33,081	
Terminal Vehicle Wash Facility		-1,500	-8,600	-1,500	-1,500
Update ARFF/Maintenance Building Lighting to LED fixtures		-2,175	-2,175	-2,175	-2,175
Smart Covers	1,000	1,000	1,000	1,000	1,000
Sanitary Sewer Extensions to Existing Developments		-50,000	-66,263	-68,251	-76,698
Sewer Utility Asset Management Plan		9,917	9,917	9,917	9,917
Sanitary Sewer CCTV Inspection, Cleaning, & Assessment		14,958	14,958	14,958	29,916
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	60,660	148,170	148,170	148,170	148,170
Bee Branch Creek Trail: 16th to 9th			10,000	10,000	10,000
Port of Dubuque Riverfront Dock Expansion	12,650	5,459	-2,155	-2,219	
Street Camera Installation	11,826	24,090	35,040	35,040	
Fiber Infrastructure Management System	15,000	15,000	15,000	15,000	15,000
Dubuque Industrial Center South Signs			1,000	1,000	
Dubuque Industrial Center McFadden Signs			1,000	1,000	
South Port Master Plan Implementation			1,000	1,000	
General Ledger Software	502,754				
Total Operating Impact	822,628	459,088	555,479	669,293	1,228,284

Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Personnel	182,070	281,298	386,316	497,382	640,380
Operating	640,558	177,790	169,163	171,911	587,904
Debt Service					
Total Operating Costs	822,628	459,088	555,479	669,293	1,228,284

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CITY OF DUBUQUE, IOWA
Fiscal Year 2022-2026 Capital Improvement Program (CIP)

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

Attached is the amended Fiscal Year 2022-2026 Capital Improvement Program (CIP). State law requires that a five-year CIP be adopted by the City Council after a public hearing. The required CIP public hearing will be held March 24, 2021, at the same time as the public hearing on the Fiscal Year 2022 Operating Budget.

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

The Fiscal Year 2022 CIP budget adoption of \$49,342,750 is a 16.56% decrease from the Fiscal Year 2021 CIP budget of \$59,132,225.

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

While the City will issue \$54,053,140 in new debt in the Adopted five-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, the City will access \$3,424,668 of previously issued state revolving fund loans as the related capital improvement projects progress, for a total of \$57,477,808 of debt in FY 2022-2026. The City will retire \$96,569,252 of existing debt, reducing the amount of City debt by \$39,091,444.

In this budget adoption, 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 Adopted 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 21% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

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

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

The debt principal outstanding projected as of June 30, 2021, is currently \$255,296,689. The breakdown of the debt principle outstanding as of June 30, 2021, is as follows:

Debt Obligation	6/30/2021 Principle Outstanding
General Obligation Essential Corporate Purpose	\$81,393,426
Tax Increment Notes and Bonds	\$18,395,000
Economic Development TIF Rebate Agreements	\$5,998,977
General Fund Leases	\$155,000
Other Revenue-Backed Loans	\$3,470,309
Total Indebtedness Subject to Statutory Debt Limit of \$239,298,248	\$109,412,712
Percent of Statutory Debt Limit Used as of June 30, 2021	45.72%
Revenue Bonds	\$125,083,977
Debt Subject to Annual Appropriation	\$20,800,000
Total City Indebtedness as of June 30, 2021	\$255,296,689

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	\$12,277,45	\$14,583,494	\$15,763,75	\$6,381,620	\$ 5,046,814	\$ 54,053,140

Capital Improvement Program

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).

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 Fiscal Year 2016 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:

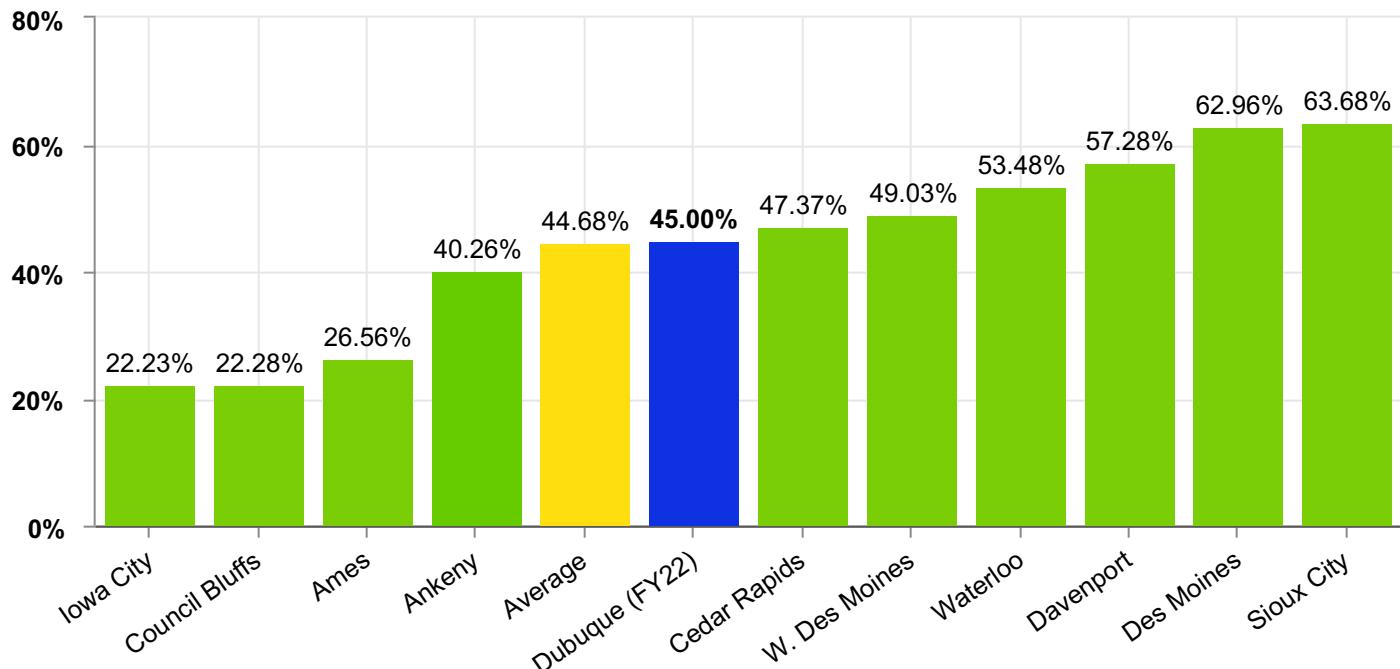
FY 22	FY 23	FY 24	FY 25	FY 26
44.67%	44.15%	44.57%	40.42%	37.08%

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



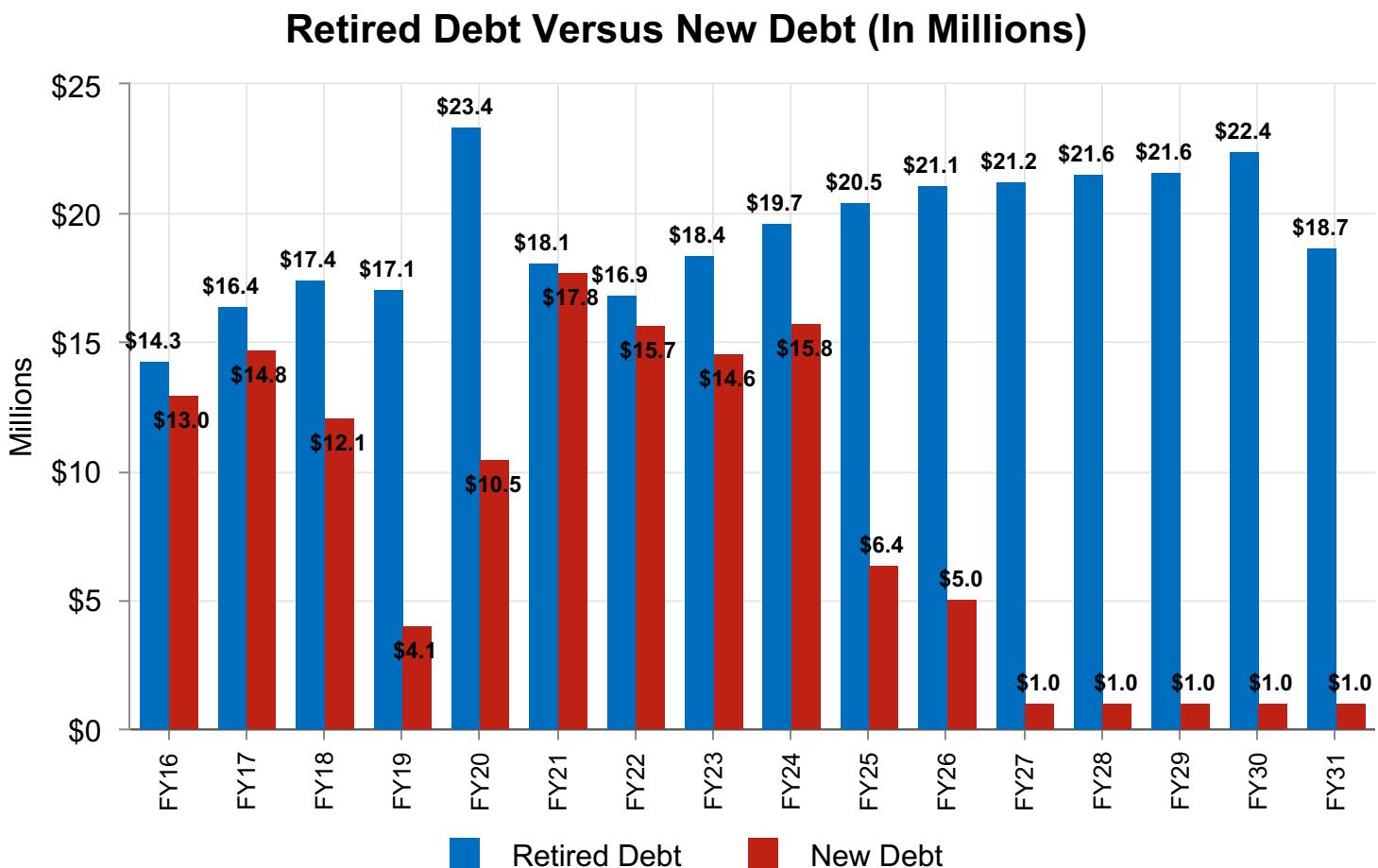
Dubuque ranks as the fifth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is slightly above the average of the other Cities.

Retired Debt Versus New Debt

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.

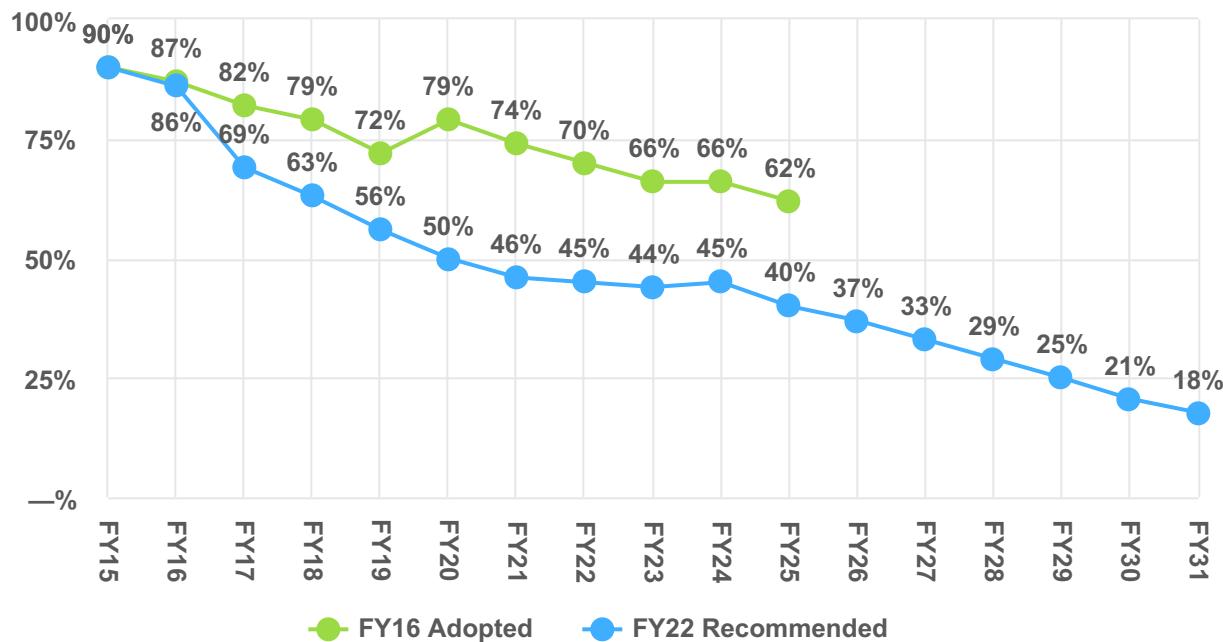
The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:



Statutory Debt and Total Debt

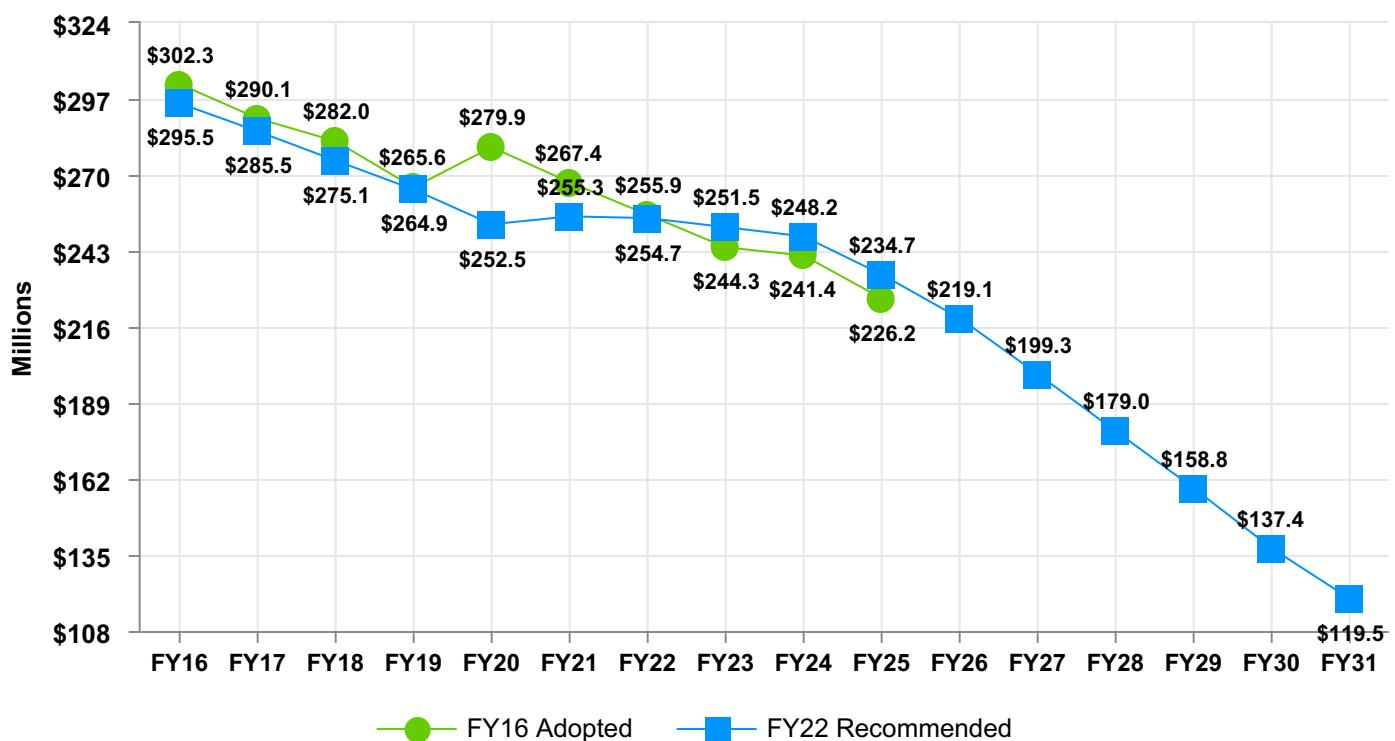
In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The recommended FY 2022 budget will achieve that target throughout the 5-year CIP and also substantially beat overall debt reduction targets over the next 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.

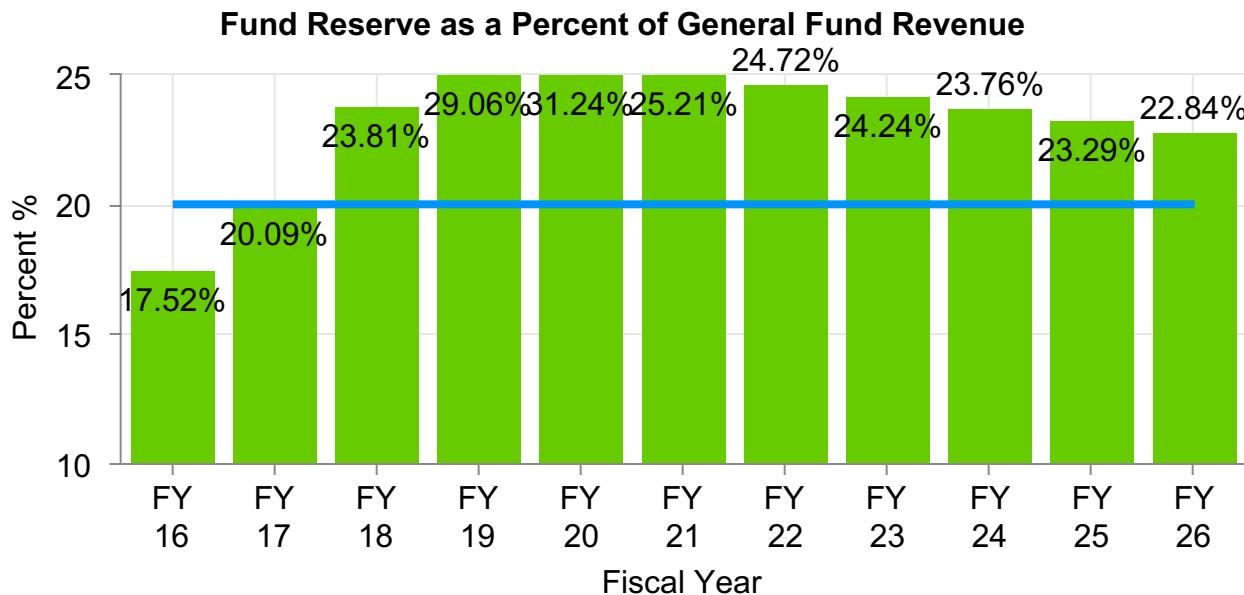
Total Debt (In Millions)



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



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.**

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

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

State Revolving Fund Sponsorship Projects and Green Project Loans

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

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

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

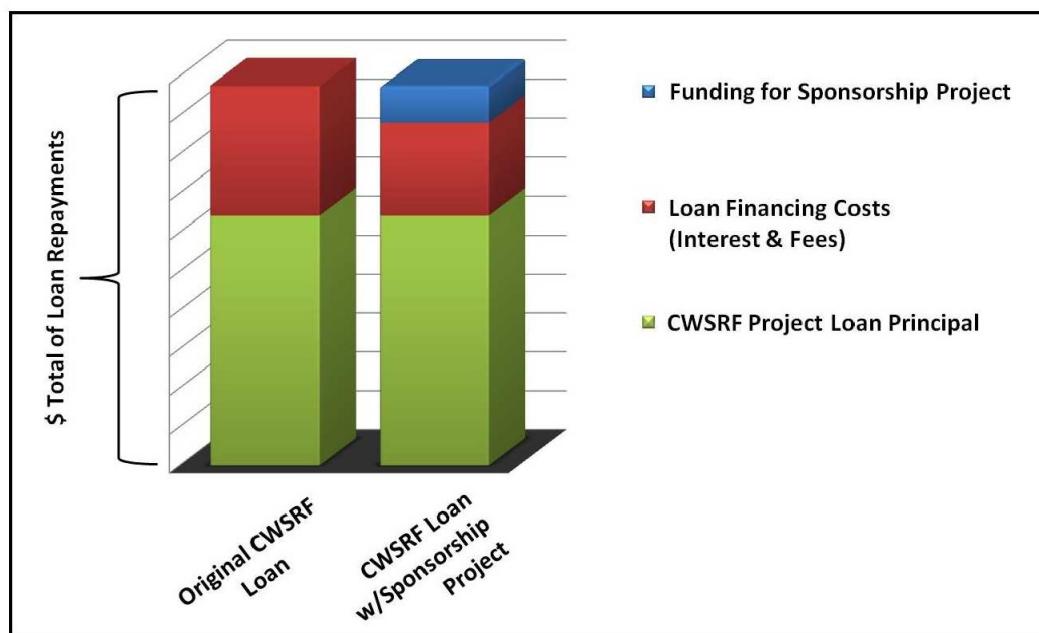


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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

The Federal Fiscal Years 2010, 2011, and 2012 State Revolving Fund capitalization grants included requirements for certain percentages of the funds to be allocated for green projects. Each green infrastructure project receives a portion of loan forgiveness not to exceed 30%. In June 2015, the City of Dubuque Upper Bee Branch Creek Restoration Project (Upper Bee Branch Project) qualified for a Green Project Loan from the CWSRF Program in the amount of \$29,541,000. The loan includes a principal forgiveness provision. The amount of the loan to be forgiven is 20% of the total loan disbursements made under the loan agreement. **The amount of the loan 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 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 previous 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.**

Capital Improvement Program

The five-year CIP adopted through the current year (Fiscal Year 2021) budget process covered Fiscal Year 2021 through 2025 and is \$200,095,388. The adopted five-year CIP for the upcoming budget process (Fiscal Year 2022) will cover Fiscal Year 2022 through 2026 and will be \$187,487,690. This is a \$(12,523,141) (-6.26%) decrease.

FY 2021-2025 Capital Improvement Program (CIP) compared to the FY 2022-2026 Capital Improvement Program is as follows:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
FY21 CIP	\$59,747,247	\$46,374,070	\$41,267,675	\$30,135,368	\$22,571,028	—	\$200,095,388
FY22 CIP	—	\$49,342,750	\$43,298,159	\$39,593,286	\$29,389,844	\$25,863,651	\$187,572,247
\$ Difference	—	+\$3,053,237	+\$2,030,484	+\$9,457,918	+\$6,818,816	—	-\$12,523,141
% Change	—	+6.58%	+4.92%	+31.38%	+30.21%	—	-6.26%

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

Fiscal Year 2022 will be the fifteenth fiscal year that the Stormwater Fund is recommended to be fully funded by stormwater user fees. The General Fund will continue to provide funding for the stormwater fee subsidies that provide a 50% subsidy for the stormwater fee charged to property tax exempt properties, low-to-moderate income residents, and a 75% subsidy for the stormwater fee charged to residential farms. The FY 2022 Stormwater User Fee is proposed to increase from \$8.29 per SFU to \$8.85 per SFU, a 1.63% increase, consistent with Ordinance 16-14 passed on March 5, 2014.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adopted Per Ordinance 21-12	\$8.50	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Adopted Per Ordinance 16-14	\$6.38	\$6.81	\$7.27	\$7.76	\$8.29	\$8.85	\$9.00
Adopted Per Ordinance 21-20	—%	—%	—%	—%	—%	\$8.29	\$8.29
Proposed for FY22	—%	—%	—%	—%	—%	—%	\$8.85
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-7.89%	-1.67%

* The recommended rates for FY16 through FY20 reflect the rates previously established by Ordinance 16-14 following the State's approval of \$98.5 million in State Flood Mitigation state sales tax increment funds for the Bee Branch Watershed Flood Mitigation Project. Ordinance 21-12 was the ordinance adopted prior to the City receiving the Flood Mitigation grant. Ordinance 21-20 was adopted in response to the COVID-19 pandemic.

The Stormwater Utility was formed on July 1, 2003, to update and expand the City's aging infrastructure, comply with the National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit, and implement the various elements of the 2001 Drainage Basin Master Plan Stormwater Management Plan (amended in 2013), which outlined improvements in both the Catfish Creek and Bee Branch watersheds. The flood mitigation improvements in the Catfish Creek Watershed have been completed. The improvements in the Bee Branch Watershed are part of the multi-phased, fiscally responsible, holistic Bee Branch Watershed Flood Mitigation Project which will mitigate flooding, improve water quality, stimulate investment, and enhance the quality of life. The City's has been able to garner support from local, state, and federal partners with over \$163 million in outside funding to help offset the cost of the overall \$237 million project. Since 2001, the City has made steady progress on the various phases of the project.

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

Phase	Description	Status
1	Carter Road Detention Basin	Complete
2	West 32nd Street Detention Basin	Complete
3	Historic Millwork District	Complete
4	Lower Bee Branch Creek Restoration	Complete
5	Flood Mitigation Gate & Pump Replacement	Under Design
6	Impervious Surface Reduction	1/3 of alleys converted to "Green Alleys"
7	Upper Bee Branch Creek Restoration/Railroad Culverts	Under Construction
8	22nd Street Storm Sewer Improvements	Complete from Elm Street to N. Main
9	Flood Mitigation Maintenance Facility	Site Cleanup/Preparation
10	North End Storm Sewer Improvements	Initiate Design in 2028
11	Water Plant Flood Protection	Initiate Design in 2030
12	17th Street Storm Sewer Improvements	Complete from Elm St. to Heeb St.

Individually, each of the 12 phases of the project will provide some benefit. But flash flooding can be expected to occur until all of the improvements are implemented. But it is also true that with the completion of each subsequent phase, the threat of flash flood damage is lessened and the resulting damage will be mitigated. When complete, it is expected to prevent an estimated \$582 million in damages over its 100-year design life.

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

The CIP budget reflects the **Dubuque Five-Year (2022-2026) City Council Goals** and **2020-2022 Policy Agenda, established by the City Council August, 2020.**

Dubuque Five-Year City Council Goals

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

Policy Agenda 2020 - 2022

Top Priority (in alphabetical order)

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

High Priority

- Arts and Culture Master Plan Implementation: Update Report, Direction, and Actions
- Arts Operating Grants and Art on the River: Update Report, Funding, Direction, and Actions
- 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

Attachment 3 provides a summary of these projects organized by City Council's five-year goals and Fiscal Year 2022 priorities reflect how these goals are addressed.

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

CIP FORMAT

The format for the Fiscal Year 2022-2026 CIP is substantially the same as previous fiscal years. First, an index referencing the 2022-2026 Capital Improvement Budget follows the budget message. The index identifies each capital improvement first by city department and then by all applicable State programs as a subcategory under each department. The index serves as a quick reference for each CIP, and the far right hand column shows the page number of each project. Secondly, a separate project page is provided to show the detail for each individual project. These projects pages are also arranged first by city department and then by State program as a subcategory within each department.

As in previous CIP budget documents, each detailed project page identifies the city department, the state program, project title, account code (consisting of program number, department number, fund and capital project number), and total project cost. The project page then shows any funds expended for the project in Fiscal Year 2020 and the adopted budget in Fiscal Year 2021. In Section A of the project form entitled "Expenditure Items", project costs are shown by major expenditure item (i.e., Design and Engineering, Land and Right-of-Way Purchase, Construction and Other Expense). In Section B, entitled "Project Financing", the project funding is presented by major revenue source (i.e., General Fund, Sales Tax Fund, Water Depreciation Fund, Sanitary Sewer Construction Fund, and Road Use Tax Fund). In Section C, entitled "Impact – Operations," the dollar impact on operations in terms of greater or lesser operating costs and/or greater or lesser revenue is provided when available. Lastly, there is a narrative section, which provides a description of the project, a justification for the project and, where appropriate, how it relates to other projects or plans. A small map may also be provided to further identify the location of the project.

Each detailed project page identifies the budget for each fiscal year in the next five years. There is a sixth column labeled "2027". This column is included to show that the project does not end in the next five years and that additional budget will be needed to fully complete the project. The "2027" column will show the total remaining estimate for the project, unless the project is annual. This column could also be known as "Beyond Fiscal Year 2026." If a project is annual the "2027" column will only show one years worth of budget.

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

CONCLUSION

The Capital Improvement Program represents the City of Dubuque's commitment to a maintenance and physical development plan for the next five years. The first year of the five-year CIP goes into the budget for next year and deserves the most attention. As you know, the CIP is updated each year so that City Council will have an opportunity in the next year to change Fiscal Year 2023 through Fiscal Year 2026 projects, as well as to add projects for Fiscal Year 2027.

A ranking system was established in Fiscal Year 2019 to more readily identify capital projects that directly meet City Council Goals and Priorities and address City needs. This ranking process also included several collaborative meetings with staff to determine which projects should be recommended for funding with the limited resources available. There are many capital projects that have been added to meet City Council Goals and Priorities and address City needs (\$23,156,103). Those new projects that appear in the five-year CIP are as follows:

Department	New Project	Total CIP
Fire	Building Maintenance at Fire Station 3	\$ 28,363
Parks	Four Mounds Parking Improvements	\$ 70,000
Parks	Hilltop Park-Replace Play Unit	\$ 68,615
Parks	Marshall Park-Replace Play Unit	\$ 150,000
Civic Center	Arena-Reseal Ballroom Floor	\$ 26,500
Civic Center	Arena-Paint Exterior Steel Siding	\$ 103,000
Civic Center	Theater - Dressing Rooms Remodel	\$ 54,050
Civic Center	Concessions - Gates A & C Remodel	\$ 114,100
Civic Center	Arena-Masking Equipment	\$ 41,000
Civic Center	Theater Install Orchestra Pit Lift	\$ 256,000
Civic Center	Arena - Stage Replacement	\$ 255,000
Civic Center	Arena - Locker/Shower Facilities	\$ 16,300
Recreation	Flora - Water Playground	\$ 150,000
Recreation	Bunker Hill-Material Storage Reno	\$ 15,000
Recreation	Bunker Hill- Basement/Foundation Repair	\$ 30,000
Recreation	MFC - Rooftop Equipment	\$ 35,200
Recreation	MFC - Security Cameras	\$ 35,000
Recreation	EB Lyons - Slope Stabilization	\$ 49,500
Recreation	Mystique Community Ice Center Settling Remediation	\$ 500,000
Recreation	Low/Mod Income Park Improvements	\$ 665,443
Conference Center	Replace Exterior Building Sign	\$ 40,000
Conference Center	Overhead Door Replacement	\$ 21,000
Conference Center	Replace/Rehab Room Doors	\$ 59,000
Water	HWY 20/Dodge St Water Main Relocation	\$ 996,000
Water	Super 20 Mobile Home Park Water Connection to City Water	\$ 142,000
Water	Green Alley Water Main and Fittings Replacement	\$ 108,000
Water	Burlington Street Water Main Replacement	\$ 350,000
Water	CIWA Water System Agreements for Water Service Line Installations	\$ 224,000
Water	Third Pressure Zone Connection (from Tanzanite Drive to Davenport St.)	\$ 2,049,000
Water	Olympic Heights (Pressure Zone 5) Auto Flusher and CL2 Analyzer	\$ 37,075
Water	WTP Roof Repair	\$ 200,000

Capital Improvement Program

Department	New Project	Total CIP
Water	Water and Sewer Rate Analysis	\$ 100,000
Water	E. 16th St Water Main Replacement (White St. to Alley Between White and Jackson St)	\$ 71,500
Water	E. 16 Street (White St. and Alley East of White St.) Hydrant Relocation Project	\$ 24,000
Water	Generators-Park Hill & Mt. Carmel	\$ 215,000
W&RRC	Sidestream Nitrogen Removal	\$ 400,000
W&RRC	Sidestream Phosphorous Removal	\$ 300,000
W&RRC	Sludge Blanket Level Detector Replacement	\$ 25,000
W&RRC	Catfish Lift Station Pump Replacement	\$ 60,000
W&RRC	Kerper Court Lift Station Spare Pump	\$ 40,000
W&RRC	Laboratory HVAC Replacement	\$ 15,000
Airport	Update ARFF/Maintenance Building Lighting to LED fixtures	\$ 15,100
Airport	SRE Building Vehicle/Equipment Lift	\$ 28,000
Airport	Update Corporate Hangar Lighting to LED	\$ 10,100
Airport	Replace ADA Compliant Detectable Warning Surface Pads at Terminal Parking Lots	\$ 70,000
Airport	Old Maintenance Shop Building Deconstruction	\$ 37,500
Airport	Relocate Existing Emergency Airfield	\$ 149,500
Airport	Additional AV Gas Fuel Tank	\$ 98,500
Public Works	Ice Harbor Gates Fender Replacement Project	\$ 145,000
Public Works	Roof - Central Storage	\$ 29,600
Public Works	Aerial Bucket Truck Replacement	\$ 450,876
Public Works	Sprinkler System - Central Storage	\$ 18,500
Public Works	Vehicle Maintenance Wall Improvements	\$ 5,000
Public Works	Vehicle Maintenance Lubrication System	\$ 40,000
Public Works	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	\$ 238,266
Engineering	Bee Branch Interceptor Sewer Connection	\$ 3,335,000
Engineering	Force Main Air Release Replacement Project	\$ 1,300,000
Engineering	14th Street Storm Sewer Reconstruction	\$ 25,000
Engineering	Bies Drive Storm Sewer	\$ 64,000
Engineering	Bennett Street Storm Sewer Improvements	\$ 62,500
Engineering	Stoneman Road Storm Sewer	\$ 85,000
Engineering	Cedar Cross Road Storm Sewer Construction	\$ 147,500
Engineering	Rockdale Road Storm Sewer Extension	\$ 90,000
Engineering	Stoneman Road Reconstruction	\$ 835,000
Engineering	Sylvan Drive Reconstruction	\$ 885,000
Engineering	14th Street Overpass	\$ 727,000
Engineering	Central Ave Traffic Study	\$ 265,000
Engineering	Central Avenue Streetscape Design	\$ 400,000
Engineering	Schmitt Island Connector Trail	\$ 275,000
Engineering	South Port Redevelopment	\$ 73,000
Engineering	Engineering Department FF&E Update	\$ 85,000
Engineering	Riverfront Property Purchase	\$ 750,000

Capital Improvement Program

Department	New Project	Total CIP
Engineering	Blum Site Utilization	\$ 93,000
Economic Development	Development of Graf Properties	\$ 217,000
Parking	Bus DC Charging Stations	\$ 273,000
Parking	Smart Parking System	\$ 1,858,000
Housing & Community Development	Credit Repair Program	\$ 500,000
Housing & Community Development	Window Replacement Program	\$ 100,000
Housing & Community Development	Visiting Nurse Association	\$ 60,000
Housing & Community Development	Aquaponic System for Food Deserts	\$ 90,958
Housing & Community Development	Neighborhood Broadband	\$ 100,000
Housing & Community Development	Childcare Assistance	\$ 50,000
City Manager's Office	Innovative & Entrepreneurial City Facilities & Service Delivery Study	\$ 75,000
Information Services	Data Vault	\$ 200,000
Information Services	Upgrade Isilon Disk Storage System	\$ 250,000
Information Services	Fiber Optic Documentation and Maintenance	\$ 250,000
Information Services	Office Redesign	\$ 75,000
TOTAL		\$23,156,103

Capital Improvement Program

The Capital Improvement requests that were previously funded in the five-year CIP that are not included in this five-year CIP total \$596,000. To put these back into the five-year CIP, other projects will need to be removed, property taxes would need to be raised and/or more debt would need to be issued. Of those removed, \$0 are identified as deferred maintenance items, delineated with an asterisks below. The removed CIPs are as follows:

Department	Existing Project Not Funded	Total CIP
Leisure Services	Usha Park	\$ 115,000
Leisure Services	Allison Henderson Stormwater Project	\$ 100,000
Airport	Extend Runway 18/36	\$ 268,000
Engineering	ADA Curb Ramp Construction	\$ 63,000
Engineering	Neighborhood Related Improvement	\$ 50,000
	Total	\$ 596,000
	<i>Total Deferred Maintenance</i>	\$ —

Capital Improvement Program

As is the case every year, there were new projects requested that were not able to be included in whole or in part in this five year CIP (\$23,114,281). Of those \$3,930,250 are identified as deferred maintenance, delineated with an asterisks below. CIP requests that were not funded include:

Department	New Project Not Funded	Total CIP
Airport	Additional Terminal Parking	\$1,184,250
Airport	Construct Solar Photovoltaic System	\$2,604,000
Airport	Facilities Painting	\$27,600
Airport	Terminal Geothermal Heat Pump Replacements	\$75,000
Civic Center	Arena - Backlight Five Flags on NE Corner of Arena	\$16,000
Civic Center	Arena - Dressing Rooms Remodel	\$33,600 *
Civic Center	Arena - Paint Ceiling	\$83,500 *
Civic Center	Arena - Pipe, Drape, & Barricades	\$35,600 *
Civic Center	Arena - Scoreboard	\$70,000 *
Civic Center	Promenade - Satellite Ticket Booth at Main St Entry	\$57,200
Civic Center	Table Replacement	\$51,000 *
Civic Center	Theater - Chair Restoration	\$175,000 *
Civic Center	Theater - Scene Shop Ramp Removal	\$35,000 *
Civic Center	Theater - Stage Curtain Replacement	\$31,500 *
Civic Center	Theater - Stage Lighting Replacement	\$125,000 *
Conference Center	Pipe and Drape Additions	\$19,500
Engineering	Bennett Street Reconstruction	\$770,000 *
Engineering	Bies Drive Reconstruction	\$855,000 *
Engineering	Dream Center Play Area	\$448,655
Engineering	Landfill Frontage Road Street Lights	\$400,000
Engineering	Penn and Radford Roundabout	\$1,100,000
Engineering	Traffic Pedestrian Warning Devices	\$98,500
Engineering	Green Alleys - Non Bee Branch	\$860,000 *
Engineering	Pavement Rehab - Dowel Bar	\$992,000
Engineering	Roosevelt Street Improvements	\$5,000,000
Engineering	8th Street - Washington to White	\$730,000
Engineering	7th Street - Jackson to Iowa	\$1,637,000
Engineering	Lead Service Line Replacement	\$125,000
Engineering	Build-Out 2nd Floor Engine House (18th & Central)	\$74,660
Engineering	Sylvan Dr Storm Sewer	\$6,000
Engineering	Century Dr Storm Sewer	\$155,000
Engineering	Granger Creek Trail - Tech Park	\$350,000
Information Services	Off-Site Data Center	\$303,000
Parks	Re-landscape Locust Street Connector	\$30,000
Parks	Valentine Park Pavilion Installation	\$5,000
Parks	Develop Dog Park	\$30,000
Parks	Accessible Walkway to the Log Cabin Pavilion	\$356,000
Parks	Wading Pool Plan	\$40,000
Parks	Indian Room Restoration	\$12,000
Parks	All Parks - Replace Trash Cans	\$40,000

Capital Improvement Program

Department	New Project Not Funded	Total CIP
Parks	Replace Flag Poles in Major Parks	\$50,000
Parks	Maintenance HQ Storage Area	\$85,000
Parks	Madison Park - Flag Pole	\$25,000
Parks	Miller Riverview Park - Pave Roads & Campsites	\$100,000
Parks	Welcome Sign North	\$6,000
Parks	Town Clock Lighting	\$10,000
Parks	Welcome Sign East	\$6,000
Parks	Park Drinking Fountains	\$40,000
Parks	Greenhouse - remove trees on hillside	\$25,000
Parks	Parks Fleet AVL	\$38,000
Parks	Clear Trees from Bluff	\$20,000
Parks	Replace Interpretive Signs	\$16,000 *
Parks	Install and/or Replace Park Name Signs	\$50,000 *
Parks	Electric Locks-Restrooms	\$10,000
Parks	Madison Park-Renovate Pavilion	\$44,000 *
Parks	Valley High Park-Replace Play Unit	\$150,000 *
Parks	Jefferson Park-Retaining Wall Replacement	\$332,000 *
Parks	Teddy Bear Park-Play Equipment	\$150,000 *
Parks	English Ridge Park Development	\$63,050 *
Parks	Eagle Point Park-Light Trolley Line	\$92,000
Parks	Granger Creek Nature Trail-Asphalt Trail	\$350,000
Parks	Irrigation to Planters and Flower Beds	\$80,000
Parks	Natural Resources Plan	\$60,000
Public Works	Solid Waste Automated Vehicles	\$2,177,666
Recreation	MFC - Tuckpointing and Brick Replacement	\$23,000
Recreation	Veterans' Memorial Park Access Drive	\$70,000
Total		\$23,114,281
<i>Total Deferred Maintenance</i>		\$3,930,250

Notable FY2022 Capital Improvement Projects

Department	Project Title	Total City Investment FY2020-FY2026	Page
Fire	Ladder Truck & Pumper	\$3,291,157	1
Fire	Ambulance Replacement	\$589,570	6
Fire	Fire Station Expansion/Relocation	\$4,056,948	7
Parks	Four Mounds Parking Improvements	\$70,000	32
Parks	Replace Play Unit - Gay Park	\$90,000	33
Parks	Replace Play Unit - Hilltop Park	\$68,615	36
Parks	Replace Play Unit - Madison Park	\$82,500	38
Parks	Replace Play Unit - Marshall Park	\$150,000	39
Parks	Jackson Park Amenities	\$310,000	37
Parks	Ash Tree Removal	\$1,500,000	44
Parks	Street Tree Program	\$343,727	46
Recreation	Low/Mod Income Park Improvements	\$750,000	83
W&RRC	High-Strength Water Receiving/Storage	\$1,803,930	142
Airport	Reconstruct Taxiway Alpha	\$12,400,000	150
Public Works	Asphalt Milling Program	\$611,831	163
Public Works	Curb Ramp Program	\$2,976,362	164
Public Works	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	\$238,266	180
Engineering	Sewer Utility Asset Management Plan	\$522,000	190
Engineering	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	\$1,260,000	192
Engineering	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	\$5,340,938	203
Engineering	Force Main Stabilization	\$1,400,000	205
Engineering	Force Main Air Release Replacement Project	\$1,300,000	214
Engineering	Bee Branch Gate & Pump Replacement Project	\$20,525,536	220
Engineering	Schmitt Island Connector Trail	\$275,000	266
Engineering	INET Fiber Replacement Build Out	\$495,746	301
Engineering	Fiber Optic Conduit - Misc	\$332,544	303
Engineering	Fiber Infrastructure Management System	\$22,454	304
Engineering	Broadband Acceleration & Universal Access	\$731,000	305
Engineering	Citywide Fiber Cable Backbone Masterplan	\$230,000	308
Economic Development	Greater Downtown Housing Creation Grant Program	\$2,515,759	311
Economic Development	Washington Neighborhood Rehabilitation Grant Program	\$859,394	314
Economic Development	Downtown Rehabilitation Grant Program	\$1,032,037	315

Economic Development	Minority-Owned Business Microloan Initiative	\$257,304	316
Economic Development	Development of McFadden Properties	\$233,500	317
Economic Development	Central Avenue Corridor Streetscape Master Plan Implementation	\$264,907	319
Transportation	Vehicle Replacement	\$6,355,919	324
Transportation	New Parking Ramp	\$19,496,318	329
Transportation	Smart Parking System	\$1,858,000	330

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

I wish to express my thanks to all who were involved in preparing the Fiscal Year 2022-2026 version of the City's Capital Improvement Program. Special thanks go to Director of Finance & Budget Jennifer Larson, Budget/Financial Analysts Kayla Morrison and Jenna Hirtz, City Manager's Office Manager Juanita Hilkin, City Manager's Office Secretary Stephanie Valentine and Finance Confidential Account Clerk Ella Lahey. I am proud of the work completed by City staff and the end-result. I hope after you have had an opportunity to review this document that you feel it is responsive to your priorities.

FISCAL YEARS 2022-2026 CIP SOURCE OF FUNDS

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

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PERCENT
Current Revenue							
Rental Dwelling Rehab Loan Repayments	30,000	30,000	30,000	30,000	30,000	150,000	0.08%
Homeownership Loan Repayments	3,000	4,000	4,000	4,000	5,000	20,000	0.01%
Historic Preservation Loan Repayments	7,000	7,000	7,000	7,000	7,000	35,000	0.02%
Washington Neighborhood Loan Repayments	40,000	40,000	40,000	40,000	40,000	200,000	0.11%
Downtown Loan Pool Revolving Fund-Repayments	175,000	105,000	105,000	105,000	105,000	595,000	0.32%
Insurance and Other Reimbursements	25,000	25,000	25,000	25,000	15,000	115,000	0.06%
Golf Revenue	20,000	—	10,000	10,000	15,000	55,000	0.03%
Subtotal Current Revenue	300,000	211,000	221,000	221,000	217,000	1,170,000	0.62%
Cable TV	5,600	—	4,600	5,000	5,600	20,800	0.01%
Internal Service Funds-City Garage	42,200	9,400	—	6,600	2,200	60,400	0.03%
Landfill Fund	221,261	13,120	2,200	31,420	12,320	280,321	0.15%
Transit Fund	—	2,300	14,103	—	2,300	18,703	0.01%
Parking Enterprise Fund	—	1,380	21,821	—	1,380	24,581	0.01%
Solid Waste Collection	672,751	262,251	266,278.875	206,015.75	223,070	1,630,367	0.87%
Sanitary Sewer Utility	750,250	851,844	552,286	991,219	1,386,975	4,532,574	2.42%
Stormwater Utility Fees	2,790,977	555,244	517,492	608,011	1,154,275	5,625,999	3.00%
Water Utility Fund	3,279,268	1,921,318	3,651,988	2,600,349	2,806,125	14,259,048	7.60%
Current Revenue-Utility/Enterprise	7,762,307	3,616,857	5,030,769	4,448,615	5,594,245	26,452,793	14.10%
Airport Customer Facility Charge	318,000	—	—	—	—	318,000	0.17%
Sales Tax 20%	2,806,585	857,910	630,725	856,510	763,454	5,915,184	3.15%
Sales Tax 30%	4,170,624	3,221,899.105	3,371,786.187	3,316,471.171	3,388,758.734	17,469,539	9.32%
SRF Bonds-Sewer Fund Abated	5,170,303	4,224,310	2,871,401	4,700,000	1,296,786	18,262,800	9.74%
SRF Bonds-Stormwater Abated	—	—	—	—	—	0	0.00%
GO Bonds - Solid Waste Collection	175,000	235,000	55,000	265,000	106,000	836,000	0.45%
GO Bonds-Sales Tax 20%	1,582,154	172,302	1,092,354	1,416,620	3,194,028	7,457,458	3.98%
GO Bonds - DICW	—	—	—	—	—	0	0.00%
GO Bonds-GDTIF	5,350,000	9,300,000	11,750,000	—	450,000	26,850,000	14.31%
Total Construction	19,572,666	18,666,421	19,771,266	10,554,601	9,199,027	77,763,981	41.46%
Community Development Funds	739,005	605,250	534,124	512,932.9136	513,231.5719	2,989,101	1.55%
FAA Total	315,000	2,790,000	5,240,945	2,547,000	—	10,892,945	5.81%
Federal HUD Resiliency Grant	674,000	—	—	—	—	674,000	0.36%
Federal Lead Paint Hazard Mitigation Grant	785,000	—	—	—	—	785,000	0.42%
Federal Transit Administration	810,850	—	—	—	—	810,850	0.43%
Federal Assistant	1,000,000	3,050,000	—	—	—	4,050,000	2.16%
Federal-STP Funds	1,200,000	3,231,046	668,954	2,660,000	2,080,000	9,840,000	5.25%
Total Federal	5,608,412	9,676,296	6,444,023	5,719,933	2,593,232	30,041,896	16.02%
Iowa Finance Authority	141,283	141,283	141,283	141,283	141,283	706,415	0.38%
Road Use Tax	1,230,000	105,000	504,019	—	670,000	2,509,019	1.34%

Capital Improvement Program

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PERCE NT
State Flood Mitigation Grant	6,850,000	2,500,000	220,000	—	—	9,570,000	5.10%
State Transit	—	—	18,189	—	—	18,189	0.01%
Other State Funding- IDOT & Trails Grants	800,000	1,310,000	513,600	1,900,000	10,000	4,533,600	2.42%
Total State	9,021,283	4,056,283	1,397,091	2,041,283	821,283	17,337,223	9.24%
DRA-Gaming Receipts	295,600	152,500	205,000	242,170	309,550	1,204,820	0.64%
DRA-Distribution of Surplus	2,596,236	2,667,668	2,262,013	1,882,806	2,061,422	11,470,145	6.12%
Total DRA	2,891,836	2,820,168	2,467,013	2,124,976	2,370,972	12,674,965	6.76%
Greater Downtown TIF Payments	2,452,369	2,357,798	2,221,000	1,599,000	1,462,000	10,092,167	5.38%
English Ridge Housing TIF Payments	199,045	229,133	250,414	325,917	343,009	1,347,518	0.72%
Rustic Point Housing TIF Payments	17,990	25,237	47,194	60,173	93,738	244,332	0.13%
South Pointe Housing TIF	78,533	266,318	377,230	634,076	1,489,614	2,845,771	1.52%
Dubuque Industrial West TIF Payments	233,500	130,465	—	300,000	247,000	910,965	0.49%
North Cascade Housing TIF Payments	136,061	559,252	619,626	673,988	—	1,988,927	1.06%
Total TIF Funds	3,117,498	3,568,203	3,515,464	3,593,154	3,635,361	17,429,680	9.29%
Private Participation	596,305	82,931	84,590	86,282	88,007	938,115	0.50%
Total Private	596,305	82,931	84,590	86,282	88,007	938,115	0.50%
Homeownership Sale Proceeds	60,000	260,000	260,000	260,000	260,000	1,100,000	0.59%
Ind. Parks Land Sales- Dubuque Industrial Center West	310,000	310,000	310,000	310,000	310,000	1,550,000	0.83%
Total Land Sales	370,000	570,000	570,000	570,000	570,000	2,650,000	1.41%
Special Assessments	187,000	30,000	92,070	30,000	774,524	1,113,594	0.59%
Total Spec. Assessment	187,000	30,000	92,070	30,000	774,524	1,113,594	0.59%
GRAND TOTAL	49,427,307	43,298,159	39,593,286	29,389,844	25,863,651	187,572,247	99.99%

FISCAL YEAR 2022 - 2026 CIP BUDGET GROUPED BY STATE PROGRAMS

The Fiscal Year 2022-2026 Capital Improvement Program totals \$187,487,690. The following table summarizes expenditures for each State program by year.

FISCAL YEAR 2020-2024 CIP CAPITAL IMPROVEMENT PROGRAM

PROGRAM	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5 YEAR TOTAL	PERCENT OF TOTAL
Public Safety	1,944,027	599,318	882,967	1,720,494	3,224,028	8,370,834	4.5%
Public Works	11,147,959	11,921,843	11,820,881	11,352,231	8,588,559	54,831,473	29.2%
Culture & Recreation	1,955,042	1,361,000	7,564,112	1,349,670	1,844,565	14,074,389	7.5%
Community & Econ. Devl.	4,256,702	3,457,688	3,441,747	3,246,437	2,556,644	16,959,218	9.0%
General Government	3,026,914	1,895,780	1,272,106	1,550,185	1,180,154	8,925,139	4.8%
Business Type	27,096,663	24,062,530	14,611,473	10,170,827	8,469,701	84,411,194	45.0%
TOTAL	49,427,307	43,298,159	39,593,286	29,389,844	25,863,651	187,572,247	100.0%

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

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

Flood Control, Building Services: Inspection

Public Works – Includes Airport, Public Works, Engineering

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

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

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

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

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

FISCAL YEAR 2022-2026 CIP BUDGET HIGHLIGHTS BY CITY COUNCIL GOALS & PRIORITIES
CITY COUNCIL POLICY AGENDA

The City Council Policy Agenda includes items that require major policy direction decision and/or funding. It includes the City Council's Top and High Priorities.

ROBUST LOCAL ECONOMY: DIVERSE BUSINESSES & JOBS WITH ECONOMIC PROSPERITY

Priority: Childcare Initiative: Outcomes, Role, Partners, Direction & City Actions

Priority classification: High Priority

CIP projects supporting this Priority: Childcare Assistance (p 353)

Priority: Dream Center Facilities & Programs: Additional Funding

Priority classification: Top Priority

CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 358), Downtown Renewal District Non-Profit Weatherization (p 360). This priority is also supported through the proposed FY22 Operating Budget in the Economic Development department.

Priority: Fountain of Youth: Funding

Priority classification: Top Priority

CIP projects supporting this Priority: Downtown Urban Renewal District Non-Profit ADA Assistance (p 358), Downtown Renewal District Non-Profit Weatherization (p 360). This priority is also supported through the Proposed FY22 Operating Budget in the Economic Development department.

VIBRANT COMMUNITY: HEALTHY & SAFE

Priority: Equitable Fines & Fees Reform: Report, Direction & Actions

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is supported through the Proposed FY22 Operating Budget in the Human Rights departments.

Priority: Equitable Poverty Prevention Plan Implementation

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is supported through the Proposed FY22 Operating Budget in the City Managers Office, Human Rights, Police, and Leisure Services departments.

Priority: Food Insecurity: Report w/ Findings & Options, Direction, City Actions & Funding

Priority classification: High Priority

CIP projects supporting this Priority: (None)

LIVABLE NEIGHBORHOODS & HOUSING: GREAT PLACE TO LIVE

Priority: Quality Affordable Housing Creation: Direction & City Action

Priority classification: Top Priority

CIP projects supporting this Priority: Lead Based Paint Hazard Control (p 336), Homeowner Rehabilitation Program (p 342), Rental Dwelling Rehabilitation Programs (p 345), and Bee Branch Healthy Homes Resiliency Grant (p 346)

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

Priority: Code of Ethics

Priority classification: High Priority

CIP projects supporting this Priority: (None)

SUSTAINABLE ENVIRONMENT: PRESERVING & ENHANCING NATURAL RESOURCES

(None)

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

Priority: Four Mounds/HEART Program: Funding

Priority classification: High Priority

CIP projects supporting this Priority: Neighborhood Reinvestment Program (p 340)

DIVERSE ARTS, CULTURE, PARKS AND RECREATION EXPERIENCES & ACTIVITIES

Priority: Arts & Culture Master Plan Implementation: Update Report, Direction & Actions

Priority classification: High Priority

CIP projects supporting this Priority: This priority is supported through the Proposed FY22 Operating Budget in the Economic Development department.

Priority: Arts Operating Grants & Art on the River

Priority classification: High Priority

CIP projects supporting this Priority: This priority is supported through the Proposed FY22 Operating Budget in the Economic Development department.

Priority: Chaplain Schmitt Island Master Plan: Implementation & Phasing

Priority classification: Top Priority

CIP projects supporting this Priority: Schmitt Island Connector Trail (p 266).

CONNECTED COMMUNITY: EQUITABLE TRANSPORTATION, TECHNOLOGY, INFRASTRUCTURE & MOBILITY

(None)

MANAGEMENT AGENDA

The City Council also identified projects that were previously on the priority list but whose implementation has already begun and therefore these projects are now a part of the Dubuque 2020 - 2022 Management Agenda. These represent short-term projects for the City Manager and City of Dubuque staff and have previously been budgeted in Fiscal Year 2021 or prior.

Robust Local Economy: Diverse Business & Jobs with Economic Prosperity

Priority: Dubuque Riverfront Master Plan (US Army Corps of Engineers)

Priority classification: Top Priority

CIP projects supporting this Priority:

This priority is addressed through the FY20 and Proposed FY21 CIPs: Riverfront Dock Expansion (p 274), Riverfront Leasehold Improvements (p 276), Riverfront Property Purchase (p 283).

Priority: Grand River Center Future Operations: RFP, Direction & Agreement

Priority classification: High Priority

CIP projects supporting this Priority: Leisure Services Conference Center improvements (p 84-104) support the operations of this facility.

Priority: Viking Cruise Destination Preparation: Direction, Actions & Funding

Priority classification: Top Priority

CIP projects supporting this Priority: Riverfront Dock Expansion (p 274)

Vibrant Community: Healthy & Safe

Priority: Community Cameras Program: Outcomes, Best Practices, Report w/ Options, Direction Funding & City Options

Priority classification: Top Priority

CIP projects supporting this Priority: Port of Dubuque - Security Camera Expansion (p 277), Street Camera Installation (p 291), Dubuque Entry Point Camera Project (p 308), 32nd and Jackson Street Signal Reconstruction and Camera Project (p 310)

Priority: COVID-19 Response: Update Report & Next Steps

Priority classification: Top Priority

CIP projects supporting this Priority: (None)

Priority: Emergency Services Youth Camp: Next Steps

Priority classification: High Priority

CIP projects supporting this Priority: This priority is addressed through the FY22 Operating Budgets in the Police and Fire departments.

Priority: School Resource Officers: Direction & Funding

Priority classification: High Priority

CIP projects supporting this Priority:

This priority is being addressed through the proposed FY22 Police Department Operating budget.

Livable Neighborhoods: Great Place to Live

(None)

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

Priority: City Racial Equity Toolkit: Implementation

Priority classification: Top Priority

CIP projects supporting this Priority: Minority-Owned Business Microloan Initiative (p 317). This priority is also addressed through FY22 Operating Budgets in multiple departments.

Priority: Human Resource Policies & Handbook: Revision

Priority classification: High Priority

CIP projects supporting this Priority: This priority is addressed through the FY22 Operating Budget in the Human Resources and City Manager's Office departments.

Sustainable Environment: Preserving & Enhancing Natural Resources

Priority: Bee Branch Creek Project: Next Steps

Priority classification: Top Priority

CIP projects supporting this Priority: Bee Branch Interceptor Sewer Connection (p 213), Bee Branch Creek Gate & Pump Replacement (p 220), Bee Branch Creek Trail: 16th to 9th (p 267)

Partnership For A Better Dubuque: Building Our Community That Is Viable, Livable, & Equitable
(None)

Diverse Arts, Culture, Parks & Recreation Experiences & Activities

(None)

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

Priority: Dupaco Parking Agreement: Next Steps

Priority classification: High Priority

CIP projects supporting this Priority: New Downtown Parking Ramp (p 330)

Priority: Smart Mobility: Parking Structure Improvements, Technology Purchases & Other Actions

Priority classification: High Priority

CIP projects supporting this Priority: Smart Parking System (p 331)

Priority: Traffic Signal Synchronization/STREETS Program: Update Report, Direction

Priority classification: Top Priority

CIP projects supporting this Priority: Signalization Program (286), Traffic Signal Battery Backup (p 293), STREETS Traffic Control Project (p 296), Traffic Signal Fiber Optic Network Program (p 299), Traffic Signal Vehicle Detection Conversion (p 299)

MANAGEMENT IN PROGRESS AND MAJOR PROJECTS:

The following are projects that were identified as the 2020 - 2022 Management in Progress and Major Projects by the City Council and are included in the 2022 CIP budget according to one of the Council's goals.

2020 - 2022 Management in Progress

Management in Progress are items that were previously a City Council Goal and are now in the implementation phase. These items are included in the existing FY 2021 and proposed FY 2022 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Robust Local Economy: Diverse Business & Jobs with Economic Prosperity

- Air Service Expansion
- Brownfield Grants
- Business Development at the Airport: University of Dubuque
- Federal Opportunity Zones
- Industrial Park Development: Next Steps: *McFadden Farm Water Main Improvement (p 125), Develop McFadden Property (p 318)*
- Opportunity Dubuque Job Training Program

Vibrant Community: Healthy & Safe

- 911 Staffing Changes
- CAD Connection to City Cameras Network: *Traffic Signal Fiber Optic Network Program (p 297), Fiber*

Optic Conduit –

Miscellaneous (p 304)

- Crescent Community Health Center: Expansion for Behavioral Health
- Crime Prevention Program
- Communication National Quality Assurance
- Dispatcher Training Program
- Equitable Community Actions Plan
- Fire Department Accreditation
- Fire Station 6 Building Safety Concerns
- Humane Society Contract Renewal
- Lead Grant Application Submittal
- Police Department Reaccreditation
- P25 Radio System Building & Implementation
- Traffic Camera Installation: *ITS Traffic Control Equipment (p 270), Traffic Signal Vehicle Detection Conversion (p 271)*
- WRRC Certification of Environmental Laboratory for Analysis of Nutrients

Livable Neighborhoods: Great Place to Live

- Code Enforcement Accela Program
- CHANGE Program: *multiple Housing department CIPs (p 334-354)*
- Downtown Commercial Buildings Project
- Imagine Dubuque Implementation

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

- 911 Communications Center: Renegotiation with Dubuque County
- ADA Compliance Transition
- Cartegraph Asset Management System Expansion
- Centralized Facility Maintenance & Management Department
- Certified Financial Report Software Conversion
- City Legislative Lobbying/Advocacy: 2021 Legislative Priorities
- City Performance Measures: Implementation
- City Staff Work from Home Options: Direction & Actions
- Citywide Departmental Work Order System Implementation
- Digital Signatures
- Financial Management Software: Study & Draft RFP
- Indirect Rate for Grants
- Internal Process for Liquor License Approval
- InVision Facility Management Software
- Mayor & City Council Appointment of New City Clerk
- Socrata Performance Dashboard Implementation

Sustainable Environment: Preserving & Enhancing Natural Resources

- 50% by 2030 Community Climate Action & Resiliency Plan: *Electric Vehicle Charging Infrastructure Located at the Municipal Services, Center (p 180), Bus DC Charging Stations (p 329), Municipal Green House Gas Inventory (p 357)*
- Emerald Ash Borer Program: *Ash Tree Removal and Tree Replacement (p 44)*
- Flood Control System: Corps of Engineers Project Approval: *Floodwall Post-Flood Repair Program (p 165)*
- FOG Program
- Growing Sustainable Communities Conference
- Landfill/Methane Gas: Implementation
- Lead & Copper Rule Compliance Water Sampling & Testing
- Pollinator Habitat in Park System
- Public Education on Bikeable/Walkable Dubuque

- Sanitary Sewer System Condition Assessment
- Sewer Infrastructure Asset Management Plan
- WRRC: Nutrient Trading & Funding
-

Partnership For A Better Dubuque: Building Our Community That Is Viable, Livable, & Equitable

- Grade Level Reading Strategy (Americorps)
- Civic Action Plan & Civic Leaders Program
- My Brother's Keeper: College Access Work Group
- Race in the Heartland Support
- Welcoming & Connecting with New Residents Program (GDDC)

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

- Americorps Potential Expansion Area
- Changing Lives Through Literature Program
- EB Lyons Center Partnership Development
- Library Marketing Campaign
- Leisure Services Registration System

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- Comprehensive Pavement Preservation Plan
- Complete Streets Policy Implementation: Data Collection & Update Report: *Complete Streets Elements* (p 262)
- Community Broadband Services Enhancements: *Neighborhood Broadband* (p 352) *Broadband Acceleration and Universal Access* (p 306)
- Downtown Parking Ordinance
- Parking Ramps Structural Analysis: *Parking Ramp Condition Assess and Maintenance Plan* (p 328)
- Smart Tool for Integrated Parking Platform: *Smart Parking System* (p 331)
- Street Maintenance Program: Increase Funding: *Concrete Street Section Repair Program* (p 170), *Street Construction General Repairs* (p 237)
- Public Transportation Customer App
- WiFi in Fixed Routes
- WiFi in Intermodal & Intermodal Lobby

Major Projects

Major Projects are projects that are underway and budgeted. Staff is implementing and providing updates to City Council. These items are included in the existing FY 2021 and proposed FY 2022 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Robust Local Economy: Diverse Business & Jobs with Economic Prosperity (None)

Vibrant Community: Healthy & Safe

- Crescent Community Health Center: Clinic
- Fire Headquarters and Stations ADA Compliance
- Fire Station HVAC and Lighting Improvements: *HVAC Replacement at Fire Headquarters 11 West 9th Street* (p 2), *Implement Mechanical & Electrical System Design Study Recommendations* (p 5)
- Multicultural Family Center Construction & Equipping

Livable Neighborhoods: Great Place to Live

- Historic Millwork District Parking Lot and Signage
- Lowell Street Retaining Wall Repair: Funding: *Lowell Street Retaining Wall* (p 260)

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

- City Hall Annex Windows Replacement

Sustainable Environment: Preserving & Enhancing Natural Resources

- 17th St/W 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, & Equitable (None)

Diverse Arts, Culture, Parks and Recreation Experiences and Activities

- Bunker Hill Golf Course Irrigation
- Comiskey Park Renovation
- Eagle Point Park Environmental Restoration Project
- Eagle Valley Subdivision Park
- English Ridge Subdivision Park: FY21 CIP - *Eagle Valley Park Development* (p 12)
- Grand River Center: Upgrade Projects: *Conference Center CIPS* (p 78-95)
- Veterans Memorial Plaza Dedication

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- Chavanelle Road Hike/Bike Trail
- Chavanelle Road Rehabilitation
- Four-laning SW Arterial
- Highway 52 Repaving
- North Cascade Reconstruction: *North Cascade Road Reconstruction* (p 243)
- Northwest Arterial Upgrade: *NW Arterial Detention Basin Improvements* (p 230)
- Roundabouts [3]: *East-West Corridor Capacity Improvements* (p 238)
- Washington Street Improvements (7th to 9th)

Source of Funds and Important Details

The Fiscal Year 2022-2026 CIP presents a financial plan that reflects a \$280,730 general fund property tax levy supported annual debt service for the FY 2010 purchase of a replacement pumper truck (\$1,035,000) and the FY 2016 franchise fee litigation settlement judgment bond (\$2,800,000). No other borrowings included in the Fiscal Year 2022-2026 CIP utilize a debt service levy. It is anticipated that other borrowing from non-utility funds can and will be minimized by using other sources of funds such as future DRA annual distributions of operating surplus and sales tax revenue.

The following important details are about the source of funds:

UTILITIES

The Fiscal Year 2022-2026 CIP presents a financial plan that reflects a \$280,730 general fund property tax levy supported annual debt service for the FY 2010 purchase of a replacement pumper truck (\$1,035,000) and the FY 2016 franchise fee litigation settlement judgment bond (\$2,800,000). No other borrowings included in the Fiscal Year 2022-2026 CIP utilize a debt service levy. It is anticipated that other borrowing from non-utility funds can and will be minimized by using other sources of funds such as future DRA annual distributions of operating surplus and sales tax revenue.

The following important details are about the source of funds:

UTILITIES**Stormwater**

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

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

In October of 2016, the City Council adopted Resolution 362-16. It authorized the execution of the contract with the Iowa Economic Development Authority in order for the City to utilize the \$23,309,600 HUD NDR Grant funds for the administration, design, and construction of Bee Branch Watershed Flood Mitigation Project improvements. Per the contract, the City must contribute the previously budgeted \$21,600,000 for the infrastructure improvements as local, direct leverage. The City was also to provide \$38,219,000 in supporting monies that the City previously budgeted for and has been utilizing to construct the Lower Bee Branch Creek Restoration Project, the Upper Bee Branch Creek Restoration Project, and the SRF Green Alleys constructed over the past couple of years which was accomplished by the end of FY2020. Finally, in order to receive and utilize the funding, the City must construct all the improvements by September 30, 2021.

Capital Improvement Program

In April of 2020 an additional \$1.77 million was made available bringing the total available for infrastructure improvements to \$24.87 million. The HUD NDR Grant infrastructure improvements are as follows:

Upper Bee Branch Creek Restoration Railroad Culvert Improvements involving the installation of culverts from the Lower Bee Branch Creek, through Canadian Pacific Railway property, to the Upper Bee Branch north of Garfield Avenue;

22nd Street/Kaufmann Ave Storm Sewer Improvements involving the installation of a large diameter storm sewer from 22nd & Elm up Kaufmann Avenue towards the Kaufmann & Kane intersection as funding allows. The work includes inlets and local sewer connections to the storm sewer and the complete reconstruction of the street and other underground utilities along street right-of-way corridor.

17th Street/W. Locust Street Storm Sewer Improvements involving the installation of a 96-inch diameter pipe from the Lower Bee Branch Creek through the Canadian Pacific Railway tracks to 17th Street then to the west along 17th Street and finally west along W. Locust Street towards Rosedale Avenue as funding allows. The work includes inlets and local sewer connections to the storm sewer and the complete reconstruction of the street and other underground utilities along street right-of-way corridor.

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

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

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

***In order to secure \$2.5 million in grant funding from the U.S. Economic Development Administration, the Flood Gates were delayed from FY 2017**

Capital Improvement Program

The adopted Fiscal Year 2022-2026 Capital Improvement Program Budget includes \$14,900,000 for the Flood Mitigation Gate & Pump Replacement as part of the Bee Branch Creek Restoration Project (Phase 5 of the Bee Branch Watershed Flood Mitigation Project).

The adopted Fiscal Year 2022-2026 Capital Improvement Program Budget includes \$240,000 for the Flood Control Maintenance Facility as part of the Bee Branch Creek Restoration Project (Phase 9 of the Bee Branch Watershed Flood Mitigation Project).

For the fifteenth consecutive year, starting in Fiscal Year 2007, the Stormwater Fund is recommended to be fully funded by stormwater user fees. The General Fund will continue to provide funding that provides a 50% subsidy for the stormwater fee charged to property tax exempt properties, low-to-moderate income residents, and a 75% subsidy for the stormwater fee charged to residential farms. The FY 2022 Stormwater User Fee is proposed to increase from \$8.29 per SFU to \$8.85 per SFU, a 1.63% increase, consistent with Ordinance 16-14 passed on March 5, 2014.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adopted Per Ordinance 21-12	\$8.50	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Adopted Per Ordinance 16-14	\$6.38	\$6.81	\$7.27	\$7.76	\$8.29	\$8.85	\$9.00
Adopted Per Ordinance 21-20	\$—	\$—	\$—	\$—	\$—	\$8.29	\$8.29
Proposed for FY22	\$—	\$—	\$—	\$—	\$—	\$—	\$8.85
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-7.89%	-1.67%

* The recommended rates for FY16 through FY20 reflect the rates previously established by Ordinance 16-14 following the State's approval of \$98.5 million in State Flood Mitigation state sales tax increment funds for the Bee Branch Watershed Flood Mitigation Project. Ordinance 21-12 was the ordinance adopted prior to the City receiving the Flood Mitigation grant. Ordinance 21-20 was adopted in response to the COVID-19 pandemic.

Water

Water revenue represents a portion of the monthly water bill that goes for maintenance, repair, replacement and improvement of the Eagle Point Water Plant and water distribution system on a pay-as-you-go basis for all projects except the major extensions. The annual payment to the depreciation fund in Fiscal Year 2021 is \$550,000. The Fiscal Year 2022-2026 CIP anticipates \$3,279,268 in Fiscal Year 2022, \$1,921,318 in Fiscal Year 2023, \$3,651,988 in Fiscal Year 2024, \$2,600,349 in Fiscal Year 2025, and \$2,806,125 in Fiscal Year 2026.

Water State Revolving Fund Loans will be used to finance sewer projects in FY 2022-2026 as follows: \$0 FY 2022; \$655,000 FY 2023; \$0 FY 2024; \$0 FY 2025; and \$0 FY 2026. The debt service related to the total \$655,000 State Revolving Fund Loans over the 5-years will be paid from water fees and offset by reduced payments to Depreciation (Construction Fund). The State Revolving Fund Loans support the Southwest Arterial Water Main Extension.

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

Fund. In addition, administrative departments such as the City Manager's Office, Legal, Planning, Economic Development, City Clerk's Office and Workforce Development recharged expenses based upon each enterprise fund's percent of the City-wide operating budget, excluding debt service. The accounting activity of the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

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

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

The Water Fund's share of the City's administrative overhead is 18.75%. In FY 2022, the Water Fund will only support 2.96% of administrative overhead.

The water fees in FY 2022 are recommended to increase 3.0%; 3.0% for operating needs and 0% for capital needs.

Sewer

Sewer revenue represents a portion of the monthly sewer bill that goes for the maintenance, repair, replacement and improvement of the Water & Resource Recovery Center Plant; lift stations, and sewer lines on a pay-as-you-go basis. The annual payment to the depreciation fund in Fiscal Year 2021 was \$900,000. The Fiscal Year 2022-2026 CIP anticipates \$750,250 in Fiscal Year 2022, \$851,844 in Fiscal Year 2023, \$552,286 in Fiscal Year 2024, \$991,219 in Fiscal Year 2025 and \$1,386,975 in Fiscal Year 2026.

Sanitary Sewer State Revolving Fund Loans will be used to finance sewer projects in FY 2022-2026 as follows: \$5,170,303 FY 2022; \$4,224,310 FY 2023; \$2,871,401 FY 2024; \$4,700,000 FY 2025; and \$1,296,786 FY 2026. The debt service related to the total \$18,262,800 State Revolving Fund Loans over the 5-years will be paid from sewer fees and offset by reduced payments to Depreciation (Construction Fund). The State Revolving Fund Loans support such projects as Asset Management Plan, Sanitary Sewer Extension to Existing Developments, Cedar and Terminal Mains and Lift, Final Clarifier, and High Strength Storage.

The sewer fees in FY 2022 are recommended to increase 3.0%; 3.0% for operating needs and 0% for capital needs.

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

the Finance Department has not been recharged to the other funds with exception of payroll and loan processing, parking tickets and landfill billing.

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

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

The Sanitary Sewer Fund's share of the City's administrative overhead is 18.75%. In FY 2022, the Sanitary Sewer Fund will support 18.50% of the administrative overhead.

Parking

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

A \$19.45 million Greater Downtown TIF borrowing is anticipated in FY 2022-2026 for additional downtown parking ramp and other downtown projects. New debt service will be paid from the Greater Downtown TIF fund.

The Greater Downtown TIF will support parking related debt in the downtown as follows: \$4,050,000 in FY 2022; \$9,300,000 in FY 2023; \$6,000,000 in FY 2024; \$0 in FY 2025; and \$100,000 in FY 2026.

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

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

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

The Parking Fund's share of the City's administrative overhead is 6.93%. In FY 2022, the Parking Fund will support 1.85% of the administrative overhead.

Solid Waste Collection Activities

Solid waste collection activities revenue represents a portion of the monthly refuse bill that goes for the purchase of solid waste collection vehicles. The annual payment to the depreciation fund in Fiscal Year 2021 was \$325,000 and will be \$325,000 in FY 2022, \$262,251 in FY 2023; \$266,279 in FY 2024; \$206,016 in FY 2025; and \$223,070 in FY 2026.

The Solid Waste Collection will support solid waste related debt for solid waste collection vehicles as follows: \$175,000 in FY 2022; \$235,000 in FY 2023; \$55,000 in FY 2024; \$265,000 in FY 2025 ; \$106,000 in FY 2026.

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

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

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

The Solid Waste Fund's share of the City's administrative overhead is 18.75%. In FY 2022, the Solid Waste Fund will support 17.44% of the administrative overhead.

The solid waste collection fees in FY 2022 are recommended to increase 2.60%.

GENERAL FUND

The current revenue amount of \$1,170,000 (0.62% of CIP Total) during the five-year period represents \$55,000 in golf funds for improvements to the Bunker Hill Golf Course, \$35,000 in Historic Preservation Loan repayments, \$150,000 in Rental Dwelling Rehab Repayments, \$595,000 in Greater Downtown Loan Pool Repayments, \$200,000 in Washington Neighborhood Loan Repayments, \$115,000 in insurance and other

reimbursements, \$0 in Dubuque County reimbursement, and \$20,000 in repayments to the Homeownership Loan Program.

LOCAL OPTION SALES TAX (LOST)

The local option Sales and Services Tax approved by the voters on February 2, 1988, provided that 20 percent of the proceeds would be used for: (a) the upkeep of City-owned property such as sidewalks, steps, storm sewers, walks, curbs, traffic signals and signs, bridges, and buildings and facilities; (b) transit equipment such as buses; (c) riverfront and wetland developments; and (d) economic development projects. This portion of the Sales and Services Tax shows up on the CIP Source of Funds Summary as "Sales Tax (20%)" totals \$5,915,184 and represents 3.15% of the total CIP.

The local option Sales and Services Tax approved by the voters on February 2, 1988, provided that 30 percent of the proceeds would be used to: (a) reduce street special assessments by at least 75 percent; and (b) maintain and repair streets. This portion of the Sales and Services Tax shows up on the CIP Source of Funds Summary as "Sales Tax/Street Projects (30 percent)" and totals \$17,469,539, or 9.32% of the total CIP.

GAMING

DRA payments represent 0% in FY 2022 of the projected gaming taxes, rent, and admissions from the race track, slots and riverboat operations (\$1,204,820 or 0.64% of the total CIP) over the five-year period. When practical in future years, additional revenues will be moved to capital from operating. To the extent that there is any revenue shortfall in future years, capital projects will be eliminated or deferred. DRA distribution revenue projections (\$11,470,145 or 6.12% of the total CIP) are discounted consistent with the adopted budget guidelines by 5% in FY 2024, 10% in FY 2025 and 15% in FY 2026.

As reported in prior years, with the reduction in the Dubuque Racing Association's market impacts the City's lease payment from the DRA. The City's estimated lease payments through FY 2026 have been reduced \$27.2 million based on projections from the DRA. These adjustments to the City budget were made through current years and prior year's budgeting processes.

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

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

FEDERAL FUNDING

Community Development Block Grant (CDBG)

The Fiscal year 2022-2026 CIP anticipates that Community Development Block Grant (CDBG) funds will be \$739,005 in FY 2022; \$605,250 in 2023; \$534,124 in FY 2024; \$512,933 in FY 2025; and \$513,232 in FY 2026 (1.55% of the total CIP). CDBG is budgeted at the same funding level as FY 2021.

Federal Aviation Administration (FAA)

The FAA funding of \$10,892,945 (5.81% of the total CIP) provides 90 percent match on most airfield related improvements. The Fiscal Year 2022-2026 budget includes reconstruct taxiway A and a Pavement Condition Study.

Federal Transit Administration (FTA)

The FTA funding of \$810,850 (0.43% of the total CIP) provides for Transit Vehicle Replacement.

Federal Lead Paint Hazard Mitigation Grant (0.42% of Total CIP)

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

Federal HUD Resiliency Grant (0.36% of Total CIP)

The U.S. Department of Housing and Urban Development (HUD) has awarded the City of Dubuque \$33.27 million to assist Bee Branch Watershed homeowners in repairing and “flood-proofing” their homes and for stormwater infrastructure improvements. A total of \$8.4 million was provided for the rehabilitation of up to 320 housing units, including owner-occupied homes, single-unit rentals, and small, multi-family residential units, all within the targeted Bee Branch Watershed areas and \$24.87 million for the installation of culverts through the railroad property lying between the upper and lower sections of the Bee Branch Creek, storm sewer improvements on 17th Street & West Locust Street, and storm sewer improvements on 22nd Street & Kaufmann Avenue.

STATE FUNDING

Road Use Tax

Road Use Tax Funds (RUTF) of \$2,509,019 (1.34% of the total CIP) over five years represents the balance of annual payments not required for support of the operating budget and funds that had been reserved to finance high priority transportation projects. The Iowa Department of Transportation (IDOT) provides annual projections on the amount of RUTF the City of Dubuque will receive over the next five years based on a per capita amount. The State Road Use Tax Fund consist of revenues from fuel tax, vehicle registration fees, use tax, driver's license fees and other miscellaneous sources and is distributed to cities on a per capita basis. It should be noted that in FY 2010, the Iowa Department of Revenue increased Road Use Tax Funds (RUT) as a result of higher vehicle registration fees passed into law in 2008. The gas tax was increased ten cents beginning in February 2015. The city is estimated to receive \$38,361,190 for FY 2022-2026.

Sales Tax Increment Revenue

The City secured a \$98.5 million grant through the State of Iowa Flood Mitigation program funded by 70% of the sales tax increment revenue received from the State of Iowa's 5% portion of sales tax received from sales in the City of Dubuque. This revenue will fund the debt service payable on Sales Tax increment Revenue bonds and Iowa Finance Authority State Revolving Fund Loans issued for the Flood Mitigation project known as the Bee Branch Watershed Project. In the five year capital program, \$9,570,000 of sales tax increment revenue will fund pay-as-you-go projects related to the Bee Branch Watershed project.

Other State Grants (2.42% of Total CIP)

State funding includes Iowa Department of Transportation Funding for street projects and trails and Historic Preservation Surveys and Regulations of \$4,533,600 are anticipated over the five-year program.

State transit funding includes \$18,189 over the five-year program for bus stop improvements.

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

TAX INCREMENT FINANCING (TIF)

Dubuque Industrial Center West TIF District

In FY 2006 and 2007, Tax Increment Financing (TIF) funds were committed towards abatement of the 20 year G.O. Bond issue for a Dubuque Industrial Center West (DICW) expansion and Chavenelle Road extension

project, thereby delaying payback to the general fund for prior year development costs. In FY 2007, the TIF assessed values increased, allowing for additional increment for projects and cost recovery to continue. In FY 2017, the TIF assessed values increased again from a commercial 12% state equalization order.

The FY 2022-2026 CIP includes \$310,000 Fiscal Year 2022 to provide funding for the new campaign by the Greater Dubuque Development Corporation to improve the economy in Dubuque. Fiscal Year 2022 includes \$233,500 for Development of McFadden Farm. Fiscal Year 2023 includes \$130,465 for Industrial Center Signs. Fiscal Year 2025 includes \$280,000 for Sieppel Road Extension. \$50,000 is included between fiscal years 2025 and 2026 for Industrial Center Native Plantings.

Annexation Initiatives

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

Additional Police Officers (Operating Budget)

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

Partly in response to this need, the Police Department developed a Sworn Officer Plan which proposed the addition of 15 sworn police officers over a five-year period, with the first five (four Police Officers and one Police Corporal acting as a Section 8 Investigator) approved in December 2007, four more were approved in FY 2009, three more were approved in FY 2010, two more were approved in FY 2011 and one more was approved in FY 2012. The plan's staff increases created sufficient staffing to establish an additional patrol territory. In FY 2019, an additional sworn police officer was added, an existing position was promoted to Captain and one Corporal position was eliminated in order to create a Specialty Unit Commander. The Fiscal Year 2020 budget approved the expansion of the Dubuque Police Department School Resource Officer Program. 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. Even with the frozen position, the Dubuque Community School District (DCSD) will still gradually pay 50% of the salary of the existing SRO Lieutenant, and the DARE Officer. This DCSD payment will be implemented in increments of 45% of 50% reimbursement in year 1, or Fiscal Year 20, 75% of 50% reimbursement in year 2, or Fiscal Year 21, and 100% of 50% reimbursement in year 3, or Fiscal Year 22.

Fire Station and Additional Firefighters

An additional west end fire station is currently projected to be designed in FY 2025, but may be delayed. This station would be approximately 10,000 square feet and house two response apparatus, plus storage for other reserve units. The City of Dubuque currently has an annexation study and not an annexation plan. However, addition of this fire station and associated ambulance and firefighting response capability and capacity positions the City will develop an annexation plan and begin the process of annexation in the near future. The City Development Board, that approves annexation expects services to be provided within 3 years of annexation. For a new station, operating costs include insurance, utilities, equipment, maintenance, furniture, and the cost of twelve new employees. Beginning in FY2020, one (1) new employee would be added, one (1) additional new employee would start in FY 2021 as well. The position that was to be added in FY2022 has been delayed. In FY2023 and beyond one employee would be added each year until a total of 12 positions is reached. This is a change from the previous plan which proposed adding firefighter positions on a more accelerated schedule. The current minimum staffing per shift is 22, with 28 personnel assigned to cover leave. During the build up of positions before a fire station is constructed, the additional personnel will reduce the need for overtime as each shift will have more positions available to cover vacations and other leave. This advantage will diminish once the new engine and ambulance are placed in service in FY2025.

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

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

Water and Sanitary Sewer Service

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

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

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

Greater Downtown TIF District

This district was formally the Downtown and Ice Harbor TIF districts but now have been combined to the Greater Downtown TIF district. Many projects, which are City Council priorities, are able to move forward due to the availability of Greater Downtown TIF revenue due to continued growth to further sustain a rejuvenated downtown and port of Dubuque. The following are projects included in the FY 2022-2026 CIP:

Jackson Park Amenities (page 37) – This project (\$60,000) provides funding for the improvement of amenities in Jackson park.

Washington Community Gateway (page 52) - This project (\$105,000) provides for developing the vacant lot at 1401 Elm Street as a Washington Community Gateway.

Civic Center Arena Roof Air Conditioner Replacement (page 55) - This project (\$100,000) provides for emergency repairs to the arena air conditioning units (Roof Top Units 1-7 and 9). The air conditioning units were installed in 2005 and have a life span of fifteen years. The units are currently

having issues with repair costs mounting. Replacement of the units is budgeted in the Five Flags Building Improvements CIP in FY2024.

Port of Dubuque Welcome Sign (page 78) - This project (\$30,000) provides for the design, development, and installation of an 8 foot by 200 foot "Welcome to Dubuque" sign located on the flood wall near the Ice Harbor flood gates. There is currently no signage along the river to let patrons know that they have either arrived or are passing by Dubuque. Such a sign on the wall would not only be a welcoming visual for those visiting on cruise ships or other vessels but can create awareness on the river that this is an area they may approach in order to visit the City. This sign could also indirectly filter boat traffic into the Port of Dubuque Marina to dock and/or fuel. Included in this CIP would be the purchase and installation of solar lighting with a 5-year replacement cost of \$3,500.

Grand River Center Replace Carpet (page 85) - This project (\$250,000) provides for the replacement of carpeting at the Grand River Center.

Grand River Center Market Study and Facility Assessment (page 91) - This project (\$65,000) provides for a facility assessment and market study in preparation of the Grand River Center's first twenty years.

Grand River Center Roof Restoration (page 95) - This project (\$350,000) provides for restoration of the roof on the Grand River Center. The roof was installed in 2002 and restoration is critical to prevent expensive damage if the roof begins leaking.

7th Street Extension to Pine Street (page 242) - This project (\$67,500) provides for an opportunity to evaluate alternatives and the feasibility of developing a roadway through the Alliant site which would connect 7th Street to Pine Street at 9th / Kerper Blvd. The potential extension of 7th Street to Pine Street would allow commercial traffic to use the US 61-151 on / off ramps at 9th Street to access Pine Street to 7th. This would provide commercial vehicles that currently use 7th, 9th, Central, Washington and Jackson Streets through the Historic Millwork District to get to the industrial businesses on 7th / Commercial Street, a more efficient, safer, and direct route. The FY21 programmed funding would allow for staff to work with Alliant Energy to evaluate alternatives, and if viable, prepare a feasibility study and perform an environmental assessment of potential site development. The FY22 programmed funding would allow for the development and potential construction of a roadway through the Alliant site which would connect 7th Street to Pine Street at 9th / Kerper Blvd.

14th Overpass Design (page 263) - This project (\$727,000) provides for the construction of a Complete Streets railroad overpass along the 14th Street corridor connecting Washington Avenue and Cedar Street, which will provide automobiles, pedestrians and bikers with unimpeded access to the Kerper Industrial Park, Dove Harbor Industrial Area, redeveloped 16th Street corridor, tourism and recreational amenities on Chaplain Schmidt Island, and U.S. Route 61/151 into Wisconsin.

Central Avenue Streetscape Design 1-way to 2-way (page 265) - This project (\$400,000) provides engineering design funds to design the improvements outlined in the Central Avenue Master Plan yet to be adopted by the City Council. The master plan calls for pedestrian improvements on Central Avenue from 11th to 21st Streets. Work includes new sidewalks, street lighting, transit stops and a key feature at 18th and Central.

Federal Building Renovation (page 271) - This project (\$669,300) provides funding in FY 2022: \$95,000 is budgeted for an ASHRAE Level 1 & 2 Energy Assessment. The Level 2 Assessment provides detailed survey of building systems and operations, breakdown of energy source and end use, identification of Energy Efficiency Measures (EEMs) for each energy system, range of savings & costs for the EEMs, spotlight on operational discrepancies and outline of priorities for needed upgrades.

Additional funding in FY23 is being budgeted to address known long term building operations and maintenance requirements which include \$55,000 for tuck pointing and waterproofing of the building window wells, and \$30,000 to tuck point the front steps and replace rusting hand rails and \$5,000 is budgeted for improvements to the public way finding signs for the building, \$220,000 is budgeted for structural repairs to the loading dock and leaking building foundation, \$227,800 for a Level 3 ASHRAE Level 3 Energy Assessment allows for complex HVAC system upgrade alternative analysis, return on investment and construction cost estimating.

South Port Redevelopment Concept Plan (page 273) - This project (\$73,000) provides for the creation of a clear and consolidated redevelopment vision for the South Port where all existing property owners entering into a partnering agreement thus providing prospective developers a high level of assurance that all key players are in agreement and on-board with proceeding with a proposed redevelopment concept.

Riverfront Dock Expansion (page 274) - This project (\$550,000) provides for expansion of the existing riverfront docking facility to accommodate large excursion boats in the Port of Dubuque. The City's proposed infrastructure plan is to construct a new pier wall landing platform near the bottom of Riverwalk Stair No. 2. A portion of Stair No. 2 will be reconstructed to connect to the new landing platform. The new landing platform will be connected to the Riverwalk by an ADA compliant ramped walkway. The excursion boats will moor against new pipe pile clusters and will access land from floating platform docks which will connect to the pier wall landing platform via ADA compliant gangway. The expanded docking facility will accommodate excursion boats 400 feet in length or greater. This project will be funded with Greater Downtown TIF G.O. Bond funds.

Riverfront Leasehold Improvements (page 276) - This project (\$265,00) provides funding in FY22 to provide for the removal of the 1st Street Rail Spur in support of the South Port redevelopment plan (\$85,000) along with deconstruction of the former Dodd's Terminal building foundation also in the South Port (\$130,000). Clearing this site of the existing outdated and obsolete structure will help to prepare the site for redevelopment. Funding in FY 22 (\$50,000) is also included to support the creation of marketing information that allows the city to evaluate redevelopment options and attract potential developers for its industrial sites on 7th street and along Dove Harbor, as well as commercial and industrial sites along Kerper Blvd near Peosta Channel. The leases on these properties will be expiring, and while industrial use is likely the highest and best use of these parcels, the city should look at the possibilities for other redevelopment types, especially with the Alliant Energy power plant now being decommissioned. This work will also support the City's effort accelerate opportunity zone redevelopment.

Riverfront Property Purchase (page 283) - This project (\$750,000) provides funding for purchasing property along or adjacent to Dubuque's riverfront. This project will be funded with Greater Downtown TIF G.O. Bond funds.

Blum Site Utilization (page 284) - This project (\$93,000) provides planning for a series of outdoor family orientated recreational amenities, formal recreation programming for both youths and adults, and public indoor spaces where neighbors can come together, get to know one and other and enjoy each other's company.

Greater Downtown Street Lights (page 285) - This project (\$333,400) provides funding for replacement of the existing 30-foot white streetlights located in downtown Dubuque. Currently, there are approximately 60 white streetlights remaining. The project would replace all remaining white poles and install lighting controllers with meters. In certain cases, these would be replaced with historical streetlights. Many of the streetlights in the downtown area were installed in early 1950's. This program

would promote the use of high efficiently, long life LED street lighting throughout the City of Dubuque which saves energy and operating expenses.

Downtown Security Camera Program (page 291) - This project (\$165,573) provides equipment, installation, and software licenses for the placement of fixed cameras (\$2,500 each) installed near roadways, alleys, and signalized intersections in Downtown Dubuque.

Greater Downtown Urban Renewal Incentive & Rehabilitation Program (page 311) - This program (\$1,590,000) provides grants for rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds are used to capitalize the pool of funds for these grants. The program provides grants up to \$10,000 for each new housing unit created in the District. The program creates affordable, quality rental housing units for our workforce.

Washington Neighborhood Facade Program (page 314) - This program (\$525,000) provides for rehabilitation and adaptive reuse for buildings and grants for planning/design costs and facade improvements in the Downtown Washington Neighborhood.

Downtown Rehab Grant Program (page 315) – This program (\$595,000) provides grant funding for the rehabilitation of commercial or multi-family property in the Greater Downtown Urban Renewal District. The Facade Grant Program provides 1:1 matching grants not to exceed \$10,000 in grant funds per project for front or rear facade renovations designed to eliminate inappropriate additions or alterations and restore the facade to its historic appearance or to rehabilitate the facade to include new windows, paint, signage, awnings, etc. to improve overall appearance. Landscaping or screening with fencing or retaining walls may also be allowed, especially as it may improve property adjacent to the right-of-way. The Planning and Design Grant Program provides 1:1 matching grants not to exceed \$10,000 in grant funds per project to offset the actual pre-development costs incurred prior to a Rehabilitation project. Reimbursement would be allowed for architectural and engineering fees, feasibility studies, environmental assessments or other related soft costs, but not owner/developer fees, incurred in the development of the project. The Financial Consultant Grant Program provides 1:1 matching grants not to exceed \$15,000 in grant funds per project to offset the actual cost of hiring a financial consultant used to analyze the feasibility of the projects that generally apply for historic tax credits. Additionally, there are several other property owners and developers that have expressed an interest in utilizing the program to fund projects. The Downtown Rehabilitation Facade Grant program receives the most inquiries and interest out of all programs provided by the Economic Development Department. This program has helped promote great successes in the redevelopment of the downtown. In order to meet the demand for this program, and maintain the historic appeal of downtown, additional funds have been requested for this program.

Minority-Owned Business Microloan Initiative (page 316) - This project (\$100,000) provides loan loss reserve and/or interest rate “buy down” for eligible minority business owners/entrepreneurs seeking a microloan from Iowa Microloan, a 501(c)3 that provides loans of \$5,000 to \$50,000 to small businesses in Iowa having difficulty obtaining a loan from a traditional lender. With approximately \$50,000 in local funding to provide loan loss reserve and interest rate buy down funds, the City will be able to leverage \$200,000 in loan funds for local entrepreneurs/small business owners.

Downtown Rehabilitation Loan Program (page 318) - This project (\$300,000) provides low-interest loans for the rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds and loan repayments are used to capitalize the pool of funds for these loans. The program has been popular, with 19 loans provided since 1996 and additional loans that have been committed but have yet to be disbursed.

Central Avenue Streetscape Master Plan Implementation (page 319) - This project (\$175,000) provides for the implementation of priority actions in the Central Avenue Streetscape Master Plan. The

funds allocated would be used to support infrastructure and streetscaping priority improvements justified in the master plan. The Central Avenue corridor is part of the Washington Neighborhood Revitalization Plan and includes the area between Central Avenue between 11th and 22nd streets. Included in this strategy is the redevelopment and reinvestment in residential and commercial areas in the neighborhood. Some public infrastructure improvements have already been initiated and the Central Avenue corridor is beginning to see private investment in building improvements and business location.

Parking Ramp Condition Assessment and Maintenance Plan (page 328) - This project (\$208,000) provides for completing a structural condition assessment and preventative maintenance plan by a licensed professional engineer for each parking structure that the city owns.

Bus DC Charging Stations (page 328) - This project (\$194,000) provides advances for the City's public/private partnership with Alliant Energy and helps achieve the City's greenhouse gas reduction plan established by the recent Climate Action Plan Update by installing several solar-powered fast charge DC charging stations at the Jule Operating and Training Center.

New Downtown Parking Ramp (329) - This project (\$19,128,000) funds the construction of a new downtown parking structure. The final site location will be selected based on best serving upcoming, mixed-use redevelopment in the Historic Millwork District and downtown Main Street areas. The project schedule requires the parking structure to be functional by December 2023. This project will be funded with Greater Downtown TIF G.O. Bond funds.

Smart Parking System (page 330) - This project (\$1,536,000) provides funds in Fiscal Year 2022 for the replacement of gate equipment in three parking garages where the existing equipment has reached the end of service life and needs to be replaced in the short term to maintain reliability and data security. Fiscal Year 2022 also funds the installation of head end equipment that will form the backbone of a phased installation of smart parking technology eventually to be deployed at all parking garages and public parking lots in Dubuque over the next several years. A smart parking system will provide parking customers with on-demand space availability and thus maximize traveler convenience, reduce travel time and reduce congestion in the downtown area.

Municipal Parking Lot Maintenance (page 331) - This project (\$64,000) provides for the maintaining the surface of 14 off-street municipal parking lots. This project also includes signage, landscaping, and screening improvements to surface lots.

Washington Neighborhood Home Purchase Program (page 340) - This project (\$250,000) supports and encourages homeownership in the Washington Neighborhood. The program operates under the oversight of the Housing Trust Fund Committee and is capitalized by annual grants received from the Iowa Finance Authority (IFA). IFA requires a match for the program and the City provides IFA Trust Match of \$50,000 from the Greater Downtown TIF (GDTIF). The primary purpose is to complement housing assistance provided through the CDBG program by providing loans to low-to-mod income homeowners and buyers in the Washington Neighborhood and for households earning less than 30% MI are eligible to purchase any property within the City limits.

Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance (page 357) - This project (\$500,000) provides funding for matching grants to assist non-profits in the Greater Downtown TIF area to make energy efficiency improvements to their buildings, including weatherization measures, HVAC system upgrades, and other work to decrease their utility bills. This reduction in annual operating costs will allow non-profits to invest more funds in achieving their organization's mission. Energy efficiency improvements not only result in financial savings to the organization but will also help to meet the 50% by 2030 Community Climate Action & Resiliency Plan goals approved by City Council in 2013. The program builds on the success of the Energy Efficiency

Revolving Loan Fund (EELF) that is currently available to private businesses, which was created using funds the City received from the 2009 American Recovery & Reinvestment Act, and the Grants to Green program, a Community Foundation of Greater Dubuque program which invested over \$1.2 million in energy efficiency projects for non-profits. Ongoing community conversations have demonstrated a continued need to fill the gap between available utility rebates and the amount non-profits are able to pay for energy efficiency improvements. Similar to the existing EELF, non-profits may be able use funds for renewable energy installation, if all reasonable efficiency improvements have been made, in order to further reduce their utility costs and reduce their negative environmental impact. Additional criteria and an application will be developed.

Downtown ADA Assistance Program (page 361) - This project (\$150,000) provides assistance to residents and businesses to ensure facilities in the Downtown Urban Renewal Area are fully accessible and inclusive to all persons regardless of abilities. This includes parking lots, retail and wholesale stores, restaurants, cafés, taverns, gas stations, public buildings, lodging, schools, parks, and entertainment venues. The program is designed to assist businesses with the cost of becoming ADA compliant. Qualified applicants can receive up to 50% of the cost of the project from the City of Dubuque, at a maximum amount of \$5,000 per property.

General Ledger Software (page 362) - This project (\$46,394) provides for a major upgrade to the financial and utility billing software systems.

North Cascade Housing TIF District

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

Assistance for Homeownership (page 333) - This project (\$1,287,972) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

Neighborhood Reinvestment Partnership (page 339) - This project (\$700,955) provides funding to achieve the goal of promoting a broader income mix of downtown homeowners. This Program also provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved and dwellings are resold to responsible owners. Certain properties are targeted to be voluntarily acquired, for reason of poor maintenance and the inability or refusal of the owner to make improvements. These are then rehabilitated and resold to qualifying owner-occupied households. This is a ten-year TIF which state law requires a minimum of 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage benefiting Low and Moderate Income residents can be higher than the required 38.1%. It is anticipated that the City will acquire, renovate and sell for long-term homeownership 25 residential properties over the next 5-7 years with an estimated \$30,000 construction subsidy per property.

English Ridge Housing TIF District

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

Assistance for Homeownership (page 333) - This project (\$1,148,473) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

Neighborhood Reinvestment Partnership (page 339) - This project (\$199,045) provides funding to achieve the goal of promoting a broader income mix of downtown homeowners. This Program also provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved and dwellings are resold to responsible owners. Certain properties are targeted to be voluntarily acquired, for reason of poor maintenance and the inability or refusal of the owner to make improvements. These are then rehabilitated and resold to qualifying owner-occupied households. This is a ten-year TIF which state law requires a minimum of 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage benefiting Low and Moderate Income residents can be higher than the required 38.1%. It is anticipated that the City will acquire, renovate and sell for long-term homeownership 25 residential properties over the next 5-7 years with an estimated \$30,000 construction subsidy per property.

South Pointe Housing TIF District

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

Assistance for Homeownership (page 304) - This project (\$1,645,771) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

Rustic Point Housing TIF District

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

Assistance for Homeownership (page 304) - This project (\$244,332) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

MISCELLANEOUS SOURCES

Private Participation (0.50% of Total CIP)

Private contributions represents the non-City share of the cost of several projects including private participation, fund raising, loans, grants and future resource allocation of City funds. Private participation funds included in the five year CIP include; Viking Cruises contribution for the Riverfront Dock Expansion (\$500,000); and Lead Based Paint Hazard Control education and training fees (\$15,000).

Special Assessments (0.59% of Total CIP)

Special Assessments represent that portion of street and sanitary sewer improvement projects anticipated to be assessed to benefiting property owners. The \$1,113,594 amount breaks down: (a) \$174,524 for sanitary sewer special assessments, (b) \$160,000 for sidewalk lien special assessments, and (c) \$779,070 for street reconstruction assessments.

Cable TV (0.01% of Total CIP)

It is anticipated that Cable TV funds will be used in the five-year CIP of \$20,800 for computer replacements.

Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2022 - FY 2026**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
FIRE DEPARTMENT									
Public Safety									
	Ladder Truck & Pumper Replacement	G.O. Debt (Sales Tax Fund 20%), Sales Tax Fund (20%)	\$ 1,682,154	\$ —	\$ 425,460	\$ 483,000	\$ —	\$ 2,590,614	1
	HVAC Replacement at Fire Headquarters 11 West 9th Street	G.O. Debt (Sales Tax Fund 20%)	\$ 81,600	\$ 172,302	\$ 351,497	\$ —	\$ —	\$ 605,399	2
	Outdoor Warning Siren Repair/Replace	DRA Distribution, Sales Tax Fund (20%)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ 200,000	3
	Fire Station Exhaust Systems	DRA Gaming	\$ 30,600	\$ —	\$ —	\$ —	\$ —	\$ 30,600	4
	Implement Mechanical & Electrical System Design Study Recommendations	Sales Tax Fund (20%)	\$ 26,010	\$ 26,010	\$ 26,010	\$ 26,010	\$ —	\$ 104,040	5
	Ambulance Replacement	DRA Distribution	\$ —	\$ 280,206	\$ —	\$ 309,364	\$ —	\$ 589,570	6
	Fire Station Expansion/Relocation	G.O. Debt (Sales Tax Fund 20%), Sales Tax Fund 20%	\$ —	\$ 40,800	\$ —	\$ 822,120	\$ 3,194,028	\$ 4,056,948	7
	Station 5 Bathroom Remodel	Sales Tax Fund (20%)	\$ 15,300	\$ —	\$ —	\$ —	\$ —	\$ 15,300	9
	Building Maintenance at Fire Station 3	Sales Tax Fund (20%)	\$ 28,363	\$ —	\$ —	\$ —	\$ —	\$ 28,363	10
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
Park Development									
	Pebble Cove Park Development	DRA Distribution	\$ —	\$ —	\$ 214,000	\$ —	\$ —	\$ 214,000	11
	North Fork Trail Park Development	DRA Distribution	\$ —	\$ —	\$ 214,000	\$ —	\$ —	\$ 214,000	12
	Roosevelt Park Redevelopment	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 35,000	\$ 35,000	13
All Parks									
	All Parks - Cameras Code Blue Phones	DRA Distribution, Sales Tax Fund (20%)	\$ 30,811	\$ —	\$ 32,000	\$ 32,000	\$ —	\$ 94,811	14
	All Parks - Paint Light Poles	DRA Gaming	\$ —	\$ —	\$ —	\$ 15,000	\$ 15,000	\$ 30,000	15
	All Parks - Replacement Security Lights	DRA Distribution, DRA Gaming	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	\$ 20,000	16
	All Parks - Renovate Water Systems	DRA Distribution, Sales Tax Fund (20%)	\$ 7,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ —	\$ 77,000	17
Eagle Point Park									
	Building & Structures Assessment	DRA Distribution	\$ —	\$ —	\$ —	\$ 5,000	\$ —	\$ 5,000	18
	Concrete Improvements	DRA Distribution	\$ 60,000	\$ —	\$ 30,000	\$ 30,000	\$ —	\$ 120,000	19
	Stone Work	DRA Distribution	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ 200,000	20

Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2022 - FY 2026**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Renovate Log Cabin Pavilion	DRA Distribution	\$ 71,000	\$ 40,000	\$ —	\$ —	\$ —	\$ 111,000	21
	Renovate Shiras Memorial Pavilion	DRA Gaming, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 55,000	\$ —	\$ 55,000	22
	Replace Water Lines	DRA Distribution, DRA Gaming	\$ 48,782	\$ 160,000	\$ 50,000	\$ —	\$ —	\$ 258,782	23
	Replace Roof on Eagles View Pavilion	DRA Gaming, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 45,000	\$ —	\$ 45,000	24
	Replace Roof on Terrace Room	DRA Distribution	\$ —	\$ —	\$ 24,000	\$ —	\$ —	\$ 24,000	25
	Rest Room Renovation	DRA Distribution	\$ —	\$ —	\$ —	\$ 40,000	\$ —	\$ 40,000	26
	Riverfront Pavilion Restoration	DRA Distribution	\$ 5,000	\$ —	\$ —	\$ 89,000	\$ —	\$ 94,000	27
	Street Light Replacement	DRA Distribution, Sales Tax Fund (20%)	\$ 20,000	\$ 20,000	\$ —	\$ —	\$ —	\$ 40,000	28
Flora Park									
	Pave Wilbright, Pool, Tennis Court, and Slattery Center Parking Lots	Sales Tax Fund (20%)	\$ —	\$ 25,000	\$ —	\$ 36,000	\$ —	\$ 61,000	29
	Replace Lights on Tennis Courts	DRA Distribution	\$ —	\$ —	\$ —	\$ 102,000	\$ —	\$ 102,000	30
Forestry Building									
	Forestry-Replace Roof	DRA Distribution	\$ —	\$ —	\$ —	\$ 40,000	\$ —	\$ 40,000	31
Four Mounds									
	Four Mounds Parking Improvements	DRA Distribution	\$ 70,000	\$ —	\$ —	\$ —	\$ —	\$ 70,000	32
Gay Park									
	Gay Park-Replace Play Unit	DRA Gaming	\$ —	\$ —	\$ 90,000	\$ —	\$ —	\$ 90,000	33
Ham House									
	Ham House-Replace Roof	DRA Distribution	\$ —	\$ 145,000	\$ —	\$ —	\$ —	\$ 145,000	34
	Ham House-Exterior & Landscape Improvements	DRA Distribution	\$ 47,634	\$ —	\$ —	\$ —	\$ —	\$ 47,634	35
Hilltop Park									
	Hilltop Park-Replace Play Unit	Sales Tax Fund (20%), DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 68,615	\$ 68,615	36
Jackson Park									
	Jackson Park-Amenities Improvement	Greater Downtown TIF	\$ 60,000	\$ —	\$ —	\$ —	\$ —	\$ 60,000	37
Madison Park									
	Madison Park-Replace Play Unit	DRA Gaming	\$ —	\$ 82,500	\$ —	\$ —	\$ —	\$ 82,500	38

Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2022 - FY 2026**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Marshall Park								
	Marshall-Replace Play Unit	Sales Tax Fund (20%)	\$	— \$	— \$	— \$	— \$	150,000	\$ 150,000 39
	Miller Riverview Park								
	Miller Riverview Park - Quick Connects for Pedestals	DRA Distribution	\$	— \$	— \$	— \$	40,000	\$ 40,000	40
	Murphy Park								
	Murphy - Replace Water Lines	DRA Distribution, Sales Tax Fund (20%)	\$ 10,000	\$ 100,000	\$ —	\$ —	\$ —	\$ 110,000	41
	Murphy - Replace Roof on Rest Room Building by the Tennis Courts	DRA Distribution	\$	— \$	— \$	15,000	\$	— \$ 15,000	42
	Storybook Zoo								
	Storybook Zoo Playground Replacement	DRA Distribution	\$	— \$	110,000	\$	— \$	— \$ 110,000	43
	General Park Maintenance								
	Ash Tree Removal and Tree Replacement	Sales Tax Fund (20%), DRA Distribution	\$ 275,000	\$ 275,000	\$ 375,000	\$ 175,000	\$ 125,000	\$ 1,225,000	44
	Ecological Restoration	DRA Distribution	\$	— \$	— \$	— \$	— \$	\$ 20,000	\$ 20,000 45
	Street Tree Program	Sales Tax Fund (20%)	\$ 30,115	\$ 33,500	\$ 30,112	\$ 50,000	\$ 100,000	\$ 243,727	46
	Retaining Walls	DRA Distribution, Sales Tax Fund (20%)	\$ 5,000	\$ 10,000	\$ 5,000	\$ 25,000	\$ —	\$ 45,000	47
	Highway 20 Irrigation	DRA Distribution	\$	— \$	— \$	25,000	\$	— \$ 25,000	48
	Highway 20-Replace Roses	DRA Gaming	\$	— \$	— \$	— \$	100,000	\$	— \$ 100,000 49
	Resurface Tennis Courts	Sales Tax Fund (20%)	\$	— \$	— \$	— \$	40,000	\$	— \$ 40,000 50
	Industrial Center Native Plantings	DICW TIF	\$	— \$	— \$	— \$	20,000	\$ 30,000	\$ 50,000 51
	Washington Community Gateway	Greater Downtown TIF	\$	— \$	— \$	— \$	15,000	\$ 90,000	\$ 105,000 52
	Maintenance Headquarters Wash Bay	DRA Distribution	\$	— \$	— \$	— \$	20,000	\$	— \$ 20,000 53
	Paint Railings	Sales Tax Fund (20%)	\$	— \$	— \$	— \$	20,000	\$	— \$ 20,000 54
LEISURE SERVICES									
CIVIC CENTER DIVISION									
Culture and Recreation									
	Arena Air Conditioner Replacement	Greater Downtown TIF	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	55

Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2022 - FY 2026**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
LEISURE SERVICES									
CIVIC CENTER DIVISION									
Culture and Recreation									
	Five Flags Building Improvements	GDTIF G.O. Debt, Greater Downtown TIF	\$ — \$	— \$ 6,000,000	\$ — \$	— \$	— \$	\$ 6,000,000	56
	Arena-Reseal Ballroom Floor	DRA Gaming	\$ — \$	— \$ — \$	— \$	— \$ 26,500	— \$	\$ 26,500	57
	Arena-Paint Exterior Steel Siding	DRA Gaming	\$ — \$	— \$ — \$	— \$	— \$ 103,000	— \$	\$ 103,000	58
	Theater - Dressing Rooms Remodel	DRA Gaming	\$ — \$	— \$ — \$	— \$	— \$ 54,050	— \$	\$ 54,050	59
	Concessions - Gates A & C Remodel	Sales Tax Fund (20%)	\$ — \$	— \$ — \$	— \$	— \$ 114,100	— \$	\$ 114,100	60
	Arena-Masking Equipment	DRA Distribution	\$ — \$	— \$ — \$	— \$	— \$ 41,000	— \$	\$ 41,000	61
	Theater Install Orchestra Pit Lift	DRA Distribution	\$ — \$	— \$ — \$	— \$	— \$ 256,000	— \$	\$ 256,000	62
	Arena - Stage Replacement	DRA Distribution	\$ — \$	— \$ — \$	— \$	— \$ 255,000	— \$	\$ 255,000	63
	Theater - Carpet	DRA Distribution	\$ 70,000	\$ — \$ — \$	— \$	— \$ — \$	— \$	\$ 70,000	64
	Arena - Locker/Shower Facilities	DRA Distribution	\$ — \$	— \$ — \$	— \$	— \$ 16,300	— \$	\$ 16,300	65
LEISURE SERVICES									
RECREATION DIVISION									
Culture and Recreation									
	Swimming Pools								
	Flora and Sutton Pools Annual Maintenance	DRA Distribution	\$ 30,000	\$ 135,000	\$ — \$	— \$	— \$	\$ 165,000	66
	Flora & Sutton Filter Tank Replacement	DRA Distribution	\$ — \$	— \$ 200,000	\$ — \$	— \$	— \$	\$ 200,000	67
	Flora - Water Playground	DRA Distribution	\$ — \$	— \$ — \$	— \$	— \$ 150,000	— \$	\$ 150,000	68
	Bunker Hill Golf Course								
	Bunker Hill-Construct Cart Paths	Golf Fees	\$ 10,000	\$ — \$	— \$ 10,000	\$ — \$	— \$	\$ 20,000	69
	Bunker Hill-Tee Improvements	Golf Fees	\$ 10,000	\$ — \$	— \$ 10,000	\$ — \$	— \$	\$ 20,000	70
	Bunker Hill Range Project	DRA Gaming	\$ — \$	— \$ — \$	— \$ 72,170	\$ — \$	— \$	\$ 72,170	71
	Bunker Hill-Material Storage Reno	Golf Fees	\$ — \$	— \$ — \$	— \$	— \$ 15,000	— \$	\$ 15,000	72
	Bunker Hill- Basement/Foundation Repair	Sales Tax Fund (20%)	\$ 30,000	\$ — \$ — \$	— \$	— \$	— \$	\$ 30,000	73
	Multicultural Family Center								
	MFC - Rooftop Equipment	Sales Tax Fund (20%)	\$ 35,200	\$ — \$ — \$	— \$	— \$	— \$	\$ 35,200	74
	MFC - Security Cameras	Sales Tax Fund (20%)	\$ 35,000	\$ — \$ — \$	— \$	— \$	— \$	\$ 35,000	75

**City of Dubuque
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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
LEISURE SERVICES									
RECREATION DIVISION									
Culture and Recreation									
	Port of Dubuque								
	POD - Signage Replacement	DRA Gaming	\$ — \$	— \$ 10,000	\$ — \$	— \$	— \$	10,000	76
	POD - Dock Maintenance	DRA Distribution	\$ 10,000	\$ — \$	10,000	\$ 10,000	\$ — \$	30,000	77
	POD - Welcome Sign	Greater Downtown TIF	\$ — \$	— \$	— \$	— \$	30,000	\$ 30,000	78
	General Recreation								
	LS Facility/Deferred Maintenance Assessment	DRA Gaming	\$ 90,000	\$ — \$	— \$	— \$	— \$	90,000	79
	Quality of Life Needs Assessment	DRA Distribution	\$ 40,000	\$ — \$	— \$	— \$	— \$	40,000	80
	EB Lyons - Slope Stabilization	DRA Distribution	\$ 49,500	\$ — \$	— \$	— \$	— \$	49,500	81
	Mystique Community Ice Center Settling Remediation	Sales Tax Fund (20%)	\$ 500,000	\$ — \$	— \$	— \$	— \$	500,000	82
	Low/Mod Income Park Improvements	CDBG	\$ 65,443	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 665,443	83
LEISURE SERVICES									
CONFERENCE CENTER									
General Government									
	Paint Exterior Metal	DRA Distribution	\$ — \$	— \$	— \$	50,000	\$ 50,000	\$ 100,000	84
	Replace Carpet	Greater Downtown TIF	\$ — \$	100,000	\$ 120,000	\$ 30,000	\$ — \$	250,000	85
	Replace Exterior Building Sign	DRA Gaming	\$ — \$	— \$	— \$	— \$	40,000	\$ 40,000	86
	Paint Interior Rooms and Areas	Sales Tax Fund (20%)	\$ — \$	— \$	38,000	\$ 18,000	\$ — \$	56,000	87
	Replace Table, Chairs, and Podiums	DRA Distribution	\$ — \$	300,000	\$ — \$	25,000	\$ — \$	325,000	88
	Energy Efficiency Improvements	DRA Distribution	\$ 21,000	\$ — \$	— \$	— \$	— \$	21,000	90
	Market Study and Facility Assessment	Greater Downtown TIF	\$ 65,000	\$ — \$	— \$	— \$	— \$	65,000	91
	Concrete Restoration	Sales Tax Fund (20%)	\$ — \$	50,000	\$ — \$	175,000	\$ — \$	225,000	92
	Repaint Exhibit Hall Airwalls	DRA Distribution	\$ — \$	— \$	40,000	\$ — \$	— \$	40,000	93
	Replace Fabric Wall Covering	DRA Distribution	\$ — \$	35,000	\$ 120,000	\$ 35,000	\$ — \$	190,000	94
	Roof Restoration	Greater Downtown TIF	\$ — \$	— \$	— \$	350,000	\$ 350,000	\$ 700,000	95
	Wood Bench Replacement	Sales Tax Fund (20%)	\$ — \$	— \$	— \$	25,000	\$ — \$	25,000	96
	Management and Operations Assessment	Sales Tax Fund (20%)	\$ 35,000	\$ — \$	— \$	— \$	— \$	35,000	97

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
LEISURE SERVICES									
CONFERENCE CENTER									
General Government									
Furniture Upholstery	DRA Distribution	\$ — \$	— \$	— \$	30,000	\$ — \$	30,000	\$ 30,000	98
Overhead Door Replacement	DRA Gaming	\$ — \$	— \$	— \$	— \$	21,000	\$ — \$	21,000	99
Trash Compactor Rehabilitation	DRA Distribution	\$ — \$	— \$	— \$	30,700	\$ — \$	30,700	\$ 30,700	100
Replace Clouds	DRA Distribution	\$ — \$	— \$	— \$	83,800	\$ — \$	83,800	\$ 83,800	101
Paint Bridge	DRA Distribution	\$ — \$	— \$	— \$	35,000	\$ — \$	35,000	\$ 35,000	102
Replace/Rehab Room Doors	DRA Distribution	\$ — \$	— \$	— \$	— \$	59,000	\$ — \$	59,000	103
Stage and Riser Replacement	DRA Distribution	\$ — \$	— \$	25,000	\$ 77,000	\$ — \$	— \$	102,000	104
LEISURE SERVICES									
CONFERENCE CENTER									
Culture and Recreation									
Landscape Renovations	DRA Distribution	\$ — \$	— \$	— \$	33,500	\$ — \$	33,500	\$ 33,500	89
WATER DEPARTMENT									
Business Type									
Water Meter Replacement Program	Water Construction Funds	\$ 461,015	\$ 529,018	\$ 567,500	\$ 567,500	\$ 567,500	\$ 2,692,533	\$ 2,692,533	105
Manhole Replacement Rehab	Water Construction Fund	\$ 25,000	\$ — \$	25,000	\$ — \$	25,000	\$ — \$	75,000	106
Water Main Upgrades during Street General Repairs	Water Construction Fund	\$ 20,000	\$ — \$	25,000	\$ — \$	25,000	\$ — \$	70,000	107
Maintenance of Public Water Mains during Stone Retaining Wall Repair	Water Construction Fund	\$ — \$	22,550	\$ — \$	22,550	\$ — \$	— \$	45,100	108
Fire Hydrant Assembly Relocation/ Replacement for the Sidewalk Program	Water Construction Fund	\$ — \$	20,000	\$ — \$	20,400	\$ — \$	— \$	40,400	109
Water Main Replacement Consent	Water Construction Fund	\$ — \$	105,000	\$ 132,000	\$ — \$	99,000	\$ — \$	336,000	110
Southwest Arterial Water Main Extension	State Revolving Fund Loan, Water Construction Fund	\$ — \$	936,250	\$ — \$	— \$	— \$	— \$	936,250	112
HWY 20/Dodge St Water Main Relocation	Water Construction Fund	\$ — \$	— \$	— \$	— \$	— \$	996,000	\$ 996,000	114
Public Lead Line Water Replacement	Water Construction Fund	\$ — \$	84,500	\$ 85,000	\$ — \$	— \$	— \$	169,500	115
Water Line Extensions to New Developments	Water Construction Fund	\$ 775,000	\$ — \$	— \$	— \$	— \$	— \$	775,000	116

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
WATER DEPARTMENT									
Business Type									
	Wells, Well Field, and Raw Transmission Piping Repair	Water Construction Fund	\$ 120,000	\$ 80,000	\$ 180,000	\$ 110,500	\$ —	\$ 500,500	117
	Water Treatment Plant Condition Assessment and Master Plan	Water Construction Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	119
	Water Storage Tank Coating Program	Water Construction Fund	\$ 25,000	\$ 150,000	\$ 1,350,000	\$ 100,000	\$ 900,000	\$ 2,525,000	120
	Creek Crossing Restoration	Water Construction Fund	\$ —	\$ —	\$ 35,550	\$ 35,080	\$ 48,400	\$ 119,030	121
	Althauser St. & Eagle St. Water Main Improvements	Water Construction Fund	\$ —	\$ 145,000	\$ —	\$ —	\$ —	\$ 145,000	122
	WTP and Pump Station Pipe Rehabilitation	Water Construction Fund	\$ 20,000	\$ 200,000	\$ —	\$ —	\$ —	\$ 220,000	123
	Pump Station Site Drainage Improvements	Water Construction Fund	\$ —	\$ 15,000	\$ —	\$ —	\$ —	\$ 15,000	124
	McFadden Farm Water Main Improvement (S. Heacock Rd from Chaveneille to Pennsylvania)	Water Construction Fund	\$ 385,000	\$ —	\$ —	\$ 270,000	\$ —	\$ 655,000	125
	SCADA & Comms Improvements	Water Construction Fund	\$ 250,000	\$ 150,000	\$ —	\$ 450,000	\$ —	\$ 850,000	126
	Super 20 Mobile Home Park Water Connection to City Water	Water Construction Fund	\$ 142,000	\$ —	\$ —	\$ —	\$ —	\$ 142,000	128
	Green Alley Water Main and Fittings Replacement	Water Construction Fund	\$ 108,000	\$ —	\$ —	\$ —	\$ —	\$ 108,000	129
	Burlington Street Water Main Replacement	Water Construction Fund	\$ 350,000	\$ —	\$ —	\$ —	\$ —	\$ 350,000	130
	CIWA Water System Agreements for Water Service Line Installations	Water Construction Fund	\$ 125,000	\$ 9,000	\$ 25,000	\$ 65,000	\$ —	\$ 224,000	131
	Third Pressure Zone Connection (from Tanzanite Drive to Davenport St.)	Water Construction Fund	\$ —	\$ —	\$ 1,110,250	\$ 938,750	\$ —	\$ 2,049,000	132
	Olympic Heights (Pressure Zone 5) Auto Flusher and CL2 Analyzer	Water Construction Fund	\$ 37,075	\$ —	\$ —	\$ —	\$ —	\$ 37,075	133
	WTP Roof Repair	Water Construction Fund	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	134
	Water and Sewer Rate Analysis	Water Construction Fund	\$ —	\$ 100,000	\$ —	\$ —	\$ —	\$ 100,000	135
	E. 16th St Water Main Replacement (White St. to Alley Between White and Jackson St)	Water Construction Fund	\$ 71,500	\$ —	\$ —	\$ —	\$ —	\$ 71,500	136
	E.16 Street (White St. and Alley East of White St.) Hydrant Relocation Project	Water Construction Fund	\$ 24,000	\$ —	\$ —	\$ —	\$ —	\$ 24,000	137
	Generators-Park Hill & Mt. Carmel	Water Construction Fund	\$ —	\$ —	\$ 90,000	\$ —	\$ 125,000	\$ 215,000	138

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
WATER & RESOURCE RECOVERY CENTER									
Business Type									
	Final Clarifier Rehabilitation	State Revolving Fund Loan	\$ — \$	— \$	— \$	860,000 \$	— \$	860,000	139
	Lift Station SCADA Upgrades	Sanitary Sewer Construction Fund	\$ 50,000 \$	50,000 \$	50,000 \$	— \$	— \$	150,000	140
WATER & RESOURCE RECOVERY CENTER									
Business Type									
	Activated Sludge Process Improvements	Sanitary Sewer Construction Fund	\$ — \$	— \$ 70,000 \$	98,000 \$	1,092,000 \$	1,260,000 \$	1,260,000	141
	Hgh-Strength Waste Receiving & Storage	State Revolving Fund Loan,	\$ 1,632,346 \$	— \$	— \$	— \$	— \$	1,632,346	142
	Sidestream Nitrogen Removal	State Revolving Fund Loan	\$ — \$	— \$	— \$	— \$ 400,000 \$	400,000 \$	400,000	143
	Sidestream Phosphorous Removal	State Revolving Fund Loan	\$ — \$	— \$	— \$	— \$ 300,000 \$	300,000 \$	300,000	144
	Sludge Blanket Level Detector Replacement	Sanitary Sewer Construction Fund	\$ 25,000 \$	— \$	— \$	— \$	— \$	25,000	145
	Catfish Lift Station Pump Replacement	Sanitary Sewer Construction Fund	\$ 60,000 \$	— \$	— \$	— \$	— \$	60,000	146
	Kerper Court Lift Station Spare Pump	Sanitary Sewer Construction Fund	\$ 40,000 \$	— \$	— \$	— \$	— \$	40,000	147
	Laboratory HVAC Replacement	Sanitary Sewer Construction Fund	\$ 15,000 \$	— \$	— \$	— \$	— \$	15,000	148
AIRPORT									
Public Works									
	Terminal Automated Vehicle Wash Facility	CSV Funds	\$ 70,000 \$	— \$	— \$	— \$	— \$	70,000	149
	Reconstruct Taxiway A	FAA Discretionary Funds, FAA Entitlement, G.O. Debt (Sales Tax Fund (20%)), DRA Distribution	\$ 350,000 \$ 3,100,000 \$	5,770,000 \$	2,830,000 \$	— \$	— \$ 12,050,000 \$	12,050,000	150
	Pavement Condition Study	FAA Entitlement, DRA Distribution	\$ — \$	— \$ 53,272 \$	— \$	— \$	— \$ 53,272 \$	53,272	151
	Asphalt Pavement Repair	DRA Distribution	\$ 150,000 \$	— \$ 175,000 \$	— \$	— \$	— \$ 325,000 \$	325,000	152
	Corporate Hangar Facilities Maintenance	Sales Tax Fund (20%), DRA Distribution	\$ 20,000 \$	— \$ 20,000 \$	— \$ 40,000 \$	— \$	— \$ 80,000 \$	80,000	153
	Storm Drain Improvements	DRA Distribution	\$ — \$	— \$ 20,000 \$	— \$	— \$	— \$ 20,000 \$	20,000	154

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
AIRPORT									
Public Works									
	Update ARFF/Maintenance Building Lighting to LED fixtures	DRA Distribution	\$ —	\$ —	\$ 15,100	\$ —	\$ —	\$ 15,100	155
	SRE Building Vehicle/Equipment Lift	DRA Distribution	\$ —	\$ —	\$ 28,000	\$ —	\$ —	\$ 28,000	156
	Update Corporate Hangar Lighting to LED	Sales Tax Fund (20%)	\$ —	\$ 10,100	\$ —	\$ —	\$ —	\$ 10,100	157
	Perimeter Fence Improvements	Sales Tax Fund (20%)	\$ 10,000	\$ —	\$ —	\$ 15,000	\$ —	\$ 25,000	158
	Replace ADA Compliant Detectable Warning Surface Pads at Terminal Parking Lots	Sales Tax Fund (20%)	\$ —	\$ 70,000	\$ —	\$ —	\$ —	\$ 70,000	159
	Old Maintenance Shop Building Deconstruction	Sales Tax Fund (20%)	\$ —	\$ 37,500	\$ —	\$ —	\$ —	\$ 37,500	160
	Relocate Existing Emergency Airfield	State Grant	\$ 149,500	\$ —	\$ —	\$ —	\$ —	\$ 149,500	161
	Additional AV Gas Fuel Tank	State Grant	\$ 98,500	\$ —	\$ —	\$ —	\$ —	\$ 98,500	162
PUBLIC WORKS									
Public Works									
	Asphalt Milling Program	Sales Tax Fund (30%)	\$ 83,092	\$ 84,754	\$ 86,449	\$ 88,178	\$ 89,942	\$ 432,415	163
	Curb Ramp Program	Sales Tax Fund (30%)	\$ 342,265	\$ 340,886	\$ 350,906	\$ 361,433	\$ 372,275	\$ 1,767,565	164
	Floodwall Post-Flood Repair Program	Sales Tax Fund (30%)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	165
	Ice Harbor Gates Fender Replacement Project	Sales Tax Fund (20%)	\$ —	\$ 145,000	\$ —	\$ —	\$ —	\$ 145,000	166
	Curb Replacement Program	Sales Tax Fund (30%)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ —	\$ 80,000	167
	Steps, Hand Railings and Wall-Top Fencing	Sales Tax Fund (30%)	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ —	\$ 30,000	168
	Street Sign and Post Replacement	Sales Tax Fund (30%)	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ —	\$ 55,000	169
	Concrete Street Section Repair Program	Sales Tax Fund (30%)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 50,000	\$ 145,000	170
	56,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Sales Tax Fund (30%), Road Use Tax	\$ —	\$ —	\$ 396,019	\$ —	\$ —	\$ 396,019	171
	Vacuum Street Sweeper Replacement	Sales Tax Fund (30%)	\$ —	\$ 222,854	\$ —	\$ —	\$ —	\$ 222,854	172
	44,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	\$ 325,000	\$ —	\$ —	\$ —	\$ 263,842	\$ 588,842	173
	Roof - Central Storage	DRA Distribution	\$ 29,600	\$ —	\$ —	\$ —	\$ —	\$ 29,600	174
	Aerial Bucket Truck Replacement	Road Use Tax Fund	\$ 325,000	\$ —	\$ —	\$ —	\$ —	\$ 325,000	175
	33,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	\$ 179,800	\$ —	\$ —	\$ —	\$ —	\$ 179,800	176

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
PUBLIC WORKS									
Public Works									
	Sprinkler System - Central Storage	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 18,500	\$ —	\$ 18,500	177
	Vehicle Maintenance Wall Improvements	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 5,000	\$ —	\$ 5,000	178
	Vehicle Maintenance Lubrication System Located at the Municipal Services Center	Garage Fund	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ 40,000	179
	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	Sales Tax Fund (30%)	\$ 15,602	\$ 88,405	\$ 20,139	\$ 114,120	\$ —	\$ 238,266	180
	High Pressure Sewer Jet Cleaner	State Revolving Fund Loan	\$ —	\$ —	\$ 210,000	\$ —	\$ —	\$ 210,000	183
	Smart Covers	Sanitary Sewer Construction Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	185
PUBLIC WORKS									
Business Type									
	Cab-Over Solid Waste Vehicles	Refuse Collection Fund, G.O. Debt (Refuse)	\$ 452,275	\$ 495,411	\$ 314,307	\$ 465,447	\$ 327,005	\$ 2,054,445	181
	Sanitary Sewer Root Foaming	Sanitary Sewer Construction Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	182
	Flood Control Units	Stormwater Construction Fund	\$ 366,667	\$ —	\$ —	\$ —	\$ —	\$ 366,667	184
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	General								
	Sanitary Sewer Extensions to New Development	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ 25,000	\$ 54,153	\$ 168,582	\$ 25,000	\$ 25,000	\$ 297,735	186
	Sanitary Sewer Extensions to Existing Developments	Special Assessments, State Revolving Fund Loan	\$ —	\$ 1,200,000	\$ —	\$ —	\$ 386,310	\$ 1,586,310	187
	Twin Ridge Lagoon Abandonment	State Revolving Fund Loan	\$ —	\$ —	\$ 465,000	\$ —	\$ —	\$ 465,000	188
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	State Revolving Fund Loan	\$ 233,500	\$ —	\$ —	\$ —	\$ —	\$ 233,500	189
	Sewer Utility Master Plan	State Revolving Fund Loan	\$ 121,000	\$ —	\$ —	\$ —	\$ —	\$ 121,000	190
	Sanitary Sewer CCTV Inspection, Cleaning, Assessment	State Revolving Fund Loan	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 900,000	192

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ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Catfish Creek Southfork Interceptor	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ —	\$ 34,181	\$ 533,819	\$ —	\$ —	\$ 568,000	193
	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ —	\$ 149,310	\$ —	\$ —	\$ —	\$ 149,310	194
	Brunswick Sanitary Sewer	Sanitary Sewer Construction Fund	\$ —	\$ 9,400	\$ 68,900	\$ —	\$ —	\$ 78,300	195
	Southgate Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ —	\$ —	\$ 10,000	\$ 104,500	\$ —	\$ 114,500	196
	Center Grove Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$ —	\$ 7,300	\$ 60,000	\$ —	\$ —	\$ 67,300	197
	Grove Terrace Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ —	\$ 110,000	\$ —	\$ —	\$ —	\$ 110,000	198
	Hempstead Sanitary Sewer Reconstruction	State Revolving Fund Loan, Sanitary Sewer Construction Fund	\$ —	\$ 15,000	\$ 281,000	\$ —	\$ —	\$ 296,000	199
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ —	\$ 20,000	\$ 20,000	200
	Abbott & Cottage Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ —	\$ —	\$ 15,000	\$ 212,500	\$ —	\$ 227,500	201
	Harvard St Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ 18,000	\$ 165,000	\$ 183,000	202
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	State Revolving Fund Loan	\$ 708,000	\$ 2,260,000	\$ 708,000	\$ —	\$ —	\$ 3,676,000	203
	Force Main Stabilization	State Revolving Fund Loan	\$ 1,300,000	\$ —	\$ —	\$ —	\$ —	\$ 1,300,000	205
	Sanitary Sewer Lining Program	State Revolving Fund Loan, Sanitary Sewer Construction Fund	\$ —	\$ 132,500	\$ —	\$ 220,000	\$ —	\$ 352,500	206
	Manhole Replacement/Rehab Program	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ 275,000	\$ 50,000	\$ —	\$ 50,000	\$ —	\$ 375,000	207
	Perry & Bradley Force Main and Lift Station Improvements	State Revolving Fund Loan	\$ 35,000	\$ 225,000	\$ —	\$ —	\$ —	\$ 260,000	208
	Couler Valley Interceptor Inspection, Cleaning and Rehabilitation	State Revolving Fund Loan	\$ 85,000	\$ —	\$ —	\$ —	\$ —	\$ 85,000	209

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ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	General Sanitary Sewer Replacement	Sanitary Sewer Construction Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	210
	King Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ —	\$ —	\$ 9,500	\$ 9,500	211
	Catfish and Granger Creek Interceptor, Force Main and Lift Station Improvements	State Revolving Fund Loan	\$ 130,000	\$ —	\$ —	\$ —	\$ —	\$ 130,000	212
	Bee Branch Interceptor Sewer Connection	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ —	\$ 3,335,000	\$ —	\$ 3,335,000	213
	Force Main Air Release Replacement Project	State Revolving Fund Loan	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ —	\$ 1,300,000	214
ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	General Storm Sewer Projects								
	Stormwater Infiltration & Inflow Elimination Program	Stormwater Construction Fund	\$ 50,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 440,000	215
	Storm Sewer General Replacements	Stormwater Construction Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	216
	Storm Sewer Improvements/Extensions	Stormwater Construction Fund	\$ 60,000	\$ 60,000	\$ 61,000	\$ 61,000	\$ 62,000	\$ 304,000	217
	Catch Basin Reconstruction	Stormwater Construction Fund	\$ 53,000	\$ 53,000	\$ 54,000	\$ 54,000	\$ 55,000	\$ 269,000	218
	Drain Tile Program	Stormwater Construction Fund	\$ 90,810	\$ 101,224	\$ 100,000	\$ 62,082	\$ 122,550	\$ 478,646	219
	Bee Branch Watershed Projects								
	Bee Branch Creek Gate & Pump Replacement	Federal Grant, State Sales Tax Increment	\$ 9,550,000	\$ 5,350,000	\$ —	\$ —	\$ —	\$ 14,900,000	220
	Flood Control Maintenance Facility	Sales Tax Increment, Stormwater Construction Fund	\$ 20,000	\$ —	\$ 220,000	\$ —	\$ —	\$ 240,000	221
	Specific Storm Sewer Projects							\$ —	
	University Ave Storm Sewer	Stormwater Construction Fund	\$ —	\$ 150,000	\$ —	\$ —	\$ —	\$ 150,000	222
	Keokuk Storm Sewer Extension	Stormwater Construction Fund	\$ 44,600	\$ —	\$ —	\$ —	\$ —	\$ 44,600	223
	Copper Field Storm Sewer Extension Project	Stormwater Construction Fund	\$ 34,700	\$ —	\$ —	\$ —	\$ —	\$ 34,700	224
	Key Way Drive Outfall Project	Stormwater Construction Fund	\$ 30,100	\$ —	\$ —	\$ —	\$ —	\$ 30,100	225

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ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	Pennsylvania Culvert Replacement	Stormwater Construction Fund	\$ —	\$ —	\$ 25,000	\$ 100,000	\$ 125,000	226	
	Windsor Street Storm Sewer Extension	Stormwater Construction Fund	\$ —	\$ 80,500	\$ —	\$ —	\$ 80,500	227	
	Seippel Road Culvert Replacement	Stormwater Construction Fund		\$ —	\$ 25,000	\$ 180,000	\$ 205,000	228	
	14th Street Storm Sewer Reconstruction	Stormwater Construction Fund	\$ —	\$ —	\$ —	\$ 25,000	\$ 25,000	229	
	NW Arterial Detention Basin Improvements	Stormwater Construction Fund	\$ —	\$ —	\$ —	\$ 200,000	\$ 200,000	230	
	Bies Drive Storm Sewer	Stormwater Construction Fund	\$ —	\$ —	\$ —	\$ 64,000	\$ 64,000	231	
	Bennett Street Storm Sewer Improvements	Stormwater Construction Fund	\$ —	\$ —	\$ —	\$ 62,500	\$ 62,500	232	
	Stoneman Road Storm Sewer	Stormwater Construction Fund, Special Assessment	\$ 85,000	\$ —	\$ —	\$ —	\$ 85,000	233	
	Cedar Cross Road Storm Sewer Construction	Stormwater Construction Fund	\$ —	\$ —	\$ 147,500	\$ —	\$ 147,500	234	
	Rockdale Road Storm Sewer Extension	Stormwater Construction Fund	\$ —	\$ —	\$ 10,000	\$ 80,000	\$ 90,000	235	
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
Street Related Improvements									
	Pavement Marking Project	Sales Tax Fund (30%), IDOT, Road Use Tax	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 140,000	\$ 680,000	236
	Street Construction General Repairs	Sales Tax Fund (30%)	\$ 100,000	\$ 110,000	\$ 110,000	\$ 100,000	\$ 120,000	\$ 540,000	237
	East - West Corridor Capacity Improvements	DMATS SWAP Funding, State ICAAP Grant, State TSIP Grant	\$ 1,200,000	\$ 3,231,046	\$ 668,954	\$ 4,160,000	\$ —	\$ 9,260,000	238
	Southwest Arterial ITS Corridor Development	Sales Tax Fund (30%), IDOT	\$ 850,000	\$ —	\$ —	\$ —	\$ —	\$ 850,000	240
	Westside Drive Street Lights	Sales Tax Fund (30%)	\$ —	\$ 150,000	\$ —	\$ —	\$ —	\$ 150,000	241
	7th Street Extension to Pine Street	Sales Tax Fund (30%), Greater Downtown TIF	\$ —	\$ —	\$ 191,500	\$ 650,000	\$ —	\$ 841,500	242
	North Cascade Road Reconstruction	DMATS STP Funds, Sales Tax Fund (30%)	\$ —	\$ 1,500,000	\$ —	\$ —	\$ —	\$ 1,500,000	243

Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2022 - FY 2026**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Cedar Cross Rd Reconstruction	Sales Tax Fund (30%), DMATS Funds, Special Assessments	\$ —	\$ —	\$ 400,000	\$ 2,700,000	\$ 3,100,000		245
	Seippel Road Reconstruction	DICW TIF and Road Use Tax Fund	\$ —	\$ —	\$ 280,000	\$ 560,000	\$ 840,000		246
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Sales Tax Fund (30%), Road Use Tax Fund	\$ 525,000	\$ 100,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,300,000	247
	Pavement Preservation Joint Sealing	Sales Tax Fund (30%), Road Use Tax	\$ 105,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ —	\$ 270,000	248
	Rockdale Road Reconstruction	South Point Housing TIF, Special Assessments	\$ —	\$ —	\$ 200,000	\$ 1,100,000	\$ 1,300,000		249
	Stoneman Road Reconstruction	Special Assessments, Sales Tax Fund (30%)	\$ 835,030	\$ —	\$ —	\$ —	\$ —	\$ 835,030	250
	Guardrail Replacement	Sales Tax Fund (30%)	\$ 15,000	\$ 16,000	\$ 17,000	\$ 18,000	\$ —	\$ 68,000	251
	Sylvan Drive Reconstruction	Special Assessments, Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ —	\$ 885,000	\$ 885,000	252
	Century Drive Reconstruction	Special Assessments, Sales Tax Fund (30%)	\$ —	\$ 50,000	\$ 512,070	\$ —	\$ —	\$ 562,070	253
Sidewalk Related									
	Sidewalk Inspection Program - Assessable	Special Assessments	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 40,000	\$ 160,000	254
	Sidewalk Program - City-Owned Property	Sales Tax Fund (30%)	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 90,000	\$ 390,000	255
	Sidewalk Program Related Curb and Catch Basin Replacements	Sales Tax Fund (30%)	\$ 25,000	\$ 30,000	\$ 32,000	\$ 35,000	\$ 35,000	\$ 157,000	256
	Decorative Concrete Maintenance Program	Sales Tax Fund (30%)	\$ —	\$ —	\$ 35,000	\$ 40,000	\$ —	\$ 75,000	257
Trails/General Maintenance									
	Stone Retaining Walls	Sales Tax Fund (30%), Road Use Tax Fund	\$ 200,000	\$ 105,000	\$ 110,000	\$ —	\$ —	\$ 415,000	258
	Bridge Repairs/Maintenance	Sales Tax Fund (30%), Road Use Tax Fund, DRA Distribution	\$ 41,595	\$ 180,000	\$ 100,000	\$ —	\$ 110,000	\$ 431,595	259
	Lowell Street Retaining Wall	Sales Tax Fund (30%)	\$ 141,500	\$ —	\$ —	\$ —	\$ —	\$ 141,500	260
	Brick Paver Maintenance	Sales Tax Fund (30%)	\$ —	\$ 40,000	\$ —	\$ 40,000	\$ 43,000	\$ 123,000	261
	Complete Streets Elements	Sales Tax Fund (30%)	\$ —	\$ 12,000	\$ 12,000	\$ 10,000	\$ 13,000	\$ 47,000	262

Capital Improvement Program

**City of Dubuque
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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	14th Street Overpass	Greater Downtown TIF	\$ — \$	— \$	— \$	— \$	727,000	\$ 727,000	263
	Central Ave Traffic Study	Sales Tax Fund (30%)	\$ 265,000	\$ — \$	— \$	— \$	— \$	\$ 265,000	264
	Central Avenue Streetscape Design	Greater Downtown TIF	\$ — \$	400,000	\$ — \$	— \$	— \$	\$ 400,000	265
	Schmitt Island Connector Trail	DRA Distribution	\$ 275,000	\$ — \$	— \$	— \$	— \$	\$ 275,000	266
	Bee Branch Creek Trail: 16th to 9th	State Grant, Sales Tax Fund (30%)	\$ — \$	— \$ 642,000	\$ 500,000	— \$	— \$	\$ 1,142,000	267
	Chavenelle Road to SW Arterial	Sales Tax Fund (20%), Sales Tax Fund (30%)	\$ — \$	— \$ 250,000	\$ — \$	— \$	— \$	\$ 250,000	268
	Trail Planning	DRA Distribution	\$ 10,000	\$ — \$	10,000	\$ 10,000	— \$	— \$ 30,000	270
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
General Government									
	Federal Building Renovation	Greater Downtown TIF	\$ 95,000	\$ 537,800	\$ 36,500	\$ — \$	— \$	\$ 669,300	271
	South Port Redevelopment	Greater Downtown TIF	\$ 73,000	\$ — \$	— \$	— \$	— \$	\$ 73,000	273
	Speed Shields	Sales Tax Fund (30%)	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	— \$	\$ 184,000	279
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
Public Works									
	Riverfront Dock Expansion	Private Participant, G.O. Debt (GDTIF)	\$ 1,050,000	\$ — \$	— \$	— \$	— \$	\$ 1,050,000	274
	Riverfront Leasehold Improvement	Greater Downtown TIF	\$ 265,000	\$ — \$	— \$	— \$	— \$	\$ 265,000	276
	Port of Dubuque - Security Camera Expansion	DRA Distribution	\$ 20,000	\$ — \$	20,000	\$ — \$	— \$	\$ 40,000	277
	Harbor Area Maintenance	Sales Tax Fund (20%)	\$ — \$	30,000	\$ — \$	35,000	\$ — \$	\$ 65,000	278
	City Hall 3rd Floor Renovation	DRA Gaming	\$ — \$	20,000	\$ — \$	— \$	— \$	\$ 20,000	280
	Engineering Department FF&E Update	DRA Distribution	\$ 85,000	\$ — \$	— \$	— \$	— \$	\$ 85,000	281
	Railroad Quiet Zone Study	DRA Distribution	\$ — \$	43,500	\$ — \$	— \$	— \$	\$ 43,500	282
	Riverfront Property Purchase	G.O. Debt (GDTIF)	\$ 750,000	\$ — \$	— \$	— \$	— \$	\$ 750,000	283

Capital Improvement Program

**City of Dubuque
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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
Public Works									
	Blum Site Utilization	Greater Downtown TIF	\$ 93,000	\$ —	\$ —	\$ —	\$ —	\$ 93,000	284
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Street Light Replacement and New Installation	Sales Tax Fund (30%), Greater Downtown TIF	\$ 128,200	\$ 145,200	\$ 180,000	\$ 35,000	\$ 45,000	\$ 533,400	285
	Signalization Program	Sales Tax Fund (30%)	\$ 70,000	\$ 80,000	\$ 70,000	\$ 60,000	\$ 110,000	\$ 390,000	286
	Traffic Signal Mastarm Retrofit	Sales Tax Fund (30%)	\$ 70,000	\$ 75,000	\$ 80,000	\$ 65,000	\$ 85,000	\$ 375,000	287
	Traffic Signal Interconnect Conduit Replacement	Sales Tax Fund (30%)	\$ 40,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 65,000	\$ 255,000	288
	Traffic Signal Controller Replacement	Sales Tax Fund (30%)	\$ 35,000	\$ 45,000	\$ 45,000	\$ 35,000	\$ 45,000	\$ 205,000	289
	Street Lighting and Traffic Signal Knockdown/Insurance	Insurance Reimbursements, Sales Tax Fund (30%)	\$ 25,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ —	\$ 110,000	290
	Street Camera Installation	Sales Tax Fund (30%), Greater Downtown TIF	\$ 105,775	\$ 89,798	\$ 105,000	\$ 75,000	\$ 15,000	\$ 390,573	291
	LED Re-Lamp Schedule	Sales Tax Fund (30%)	\$ 25,000	\$ 30,000	\$ 25,000	\$ 20,000	\$ 27,500	\$ 127,500	292
	Traffic Signal Battery Backup	Sales Tax Fund (30%)	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ —	\$ 75,000	293
	Traffic Signal Intersection Reconstruction	Sales Tax Fund (30%)	\$ 50,000	\$ 75,000	\$ 72,472	\$ 65,000	\$ 75,000	\$ 337,472	294
	Surge and Grounding Improvement at Signals	Sales Tax Fund (30%)	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ —	\$ 75,000	295
	STREETS Traffic Control Project	Sales Tax Fund (30%), DRA Distribution	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ —	\$ 150,000	296
	Traffic Signal Fiber Optic Network Program	Sales Tax Fund (30%)	\$ 65,000	\$ 100,000	\$ 100,000	\$ 65,000	\$ 110,000	\$ 440,000	297
	ITS Traffic Control Equipment	Sales Tax Fund (30%)	\$ 20,000	\$ 25,000	\$ 34,000	\$ 25,000	\$ 52,000	\$ 156,000	298
	Traffic Signal Vehicle Detection Conversion	Sales Tax Fund (30%)	\$ 50,000	\$ 60,000	\$ 64,000	\$ 52,000	\$ 65,000	\$ 291,000	299
	Grandview Street Light Replacement	Sales Tax Fund (30%), Road Use Tax Fund	\$ 100,000	\$ 50,000	\$ 100,000	\$ —	\$ —	\$ 250,000	300
	INET Fiber Replacement Build Out	Sales Tax Fund (30%)	\$ 90,000	\$ 150,000	\$ 65,000	\$ —	\$ —	\$ 305,000	301
	Emergency Preemption Expansion and Upgrades	Sales Tax Fund (30%)	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 90,000	302

Capital Improvement Program

**City of Dubuque
Recommended Capital Improvement Summary
FY 2022 - FY 2026**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Fiber Optic Conduit - Miscellaneous	Sales Tax Fund (30%)	\$ 40,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 50,000	\$ 230,000	303
	Fiber Infrastructure Management System	Sales Tax Fund (30%)	\$ 100,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 140,000	304
	Broadband Acceleration and Universal Access	Sales Tax Fund (30%)	\$ 130,000	\$ 125,000	\$ 120,000	\$ 110,000	\$ 110,000	\$ 595,000	305
	Street Light Controller Meter Installation	Sales Tax Fund (30%)	\$ 90,000	— \$	— \$	— \$	— \$	\$ 90,000	306
	Dubuque Entry Point Camera Project	Sales Tax Fund (30%)	\$ 124,500	— \$	— \$	— \$	— \$	\$ 124,500	307
	Citywide Fiber Cable Backbone Masterplan	Sales Tax Fund (30%)	\$ 50,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 230,000	308
	22nd and Jackson Street Signal Reconstruction and Camera Project	Road Use Tax Fund	\$ 230,000	— \$	— \$	— \$	— \$	\$ 230,000	309
ENGINEERING									
FACILITIES MANAGEMENT									
General Government									
	Integrated Access Control and Security System	Sales Tax Fund (20%)	\$ 19,750	— \$	— \$	— \$	— \$	\$ 19,750	310
ECONOMIC DEVELOPMENT									
Community and Economic Development									
	Greater Downtown URD Incentive & Rehab Programs	Greater Downtown TIF	\$ 440,000	\$ 400,000	\$ 400,000	\$ 350,000	— \$	\$ 1,590,000	311
	Kerper Boulevard Revitalization	DRA Distribution	\$ 50,000	— \$	— \$	— \$	— \$	\$ 50,000	312
	Workforce Development	DICW (Land Sales)	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 1,550,000	313
	Washington Neighborhood Façade Program	Greater Downtown TIF	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 525,000	314
	Downtown Rehab Grant Program	Greater Downtown TIF	\$ 175,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 595,000	315
	Minority-Owned Business Microloan Initiative	Greater Downtown TIF	\$ 50,000	\$ 50,000	— \$	— \$	— \$	\$ 100,000	316
	Develop McFadden Property	DICW TIF	\$ 233,500	— \$	— \$	— \$	— \$	\$ 233,500	317
	Downtown Rehabilitation Loan Program	Greater Downtown TIF	— \$	— \$	\$ 300,000	— \$	— \$	\$ 300,000	318

Capital Improvement Program

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
ECONOMIC DEVELOPMENT									
Community and Economic Development									
	Central Avenue Streetscape Master Plan Implementation	Greater Downtown TIF	\$ —	\$ 150,000	\$ 25,000	\$ —	\$ —	\$ 175,000	319
	Dubuque Industrial Center South Signs	DICW TIF	\$ —	\$ 80,465	\$ —	\$ —	\$ —	\$ 80,465	320
	Dubuque Industrial Center Signs	DICW TIF	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ 50,000	321
	Development of Graf Properties	DICW TIF	\$ —	\$ —	\$ —	\$ —	\$ 217,000	\$ 217,000	322
	South Port Master Plan Implementation	EPA, Sales Tax Fund (20%)	\$ —	\$ 215,000	\$ —	\$ —	\$ —	\$ 215,000	323
TRANSPORTATION SERVICES DEPARTMENT									
Transit Division									
Business Type									
	Transit Vehicle Replacement	DRA Distribution, FTA Grant, Salvage Sales	\$ 1,280,276	\$ 383,182	\$ 100,000	\$ 298,997	\$ 887,507	\$ 2,949,962	324
	Bus Stop Improvements	CDBG, PTIG State Grant, FTA Grant	\$ 43,072	\$ 10,250	\$ 37,313	\$ 17,933	\$ 18,232	\$ 126,800	326
TRANSPORTATION SERVICES DEPARTMENT									
Parking Division									
Business Type									
	Parking Ramp Condition Assess and Maintenance Plan	Greater Downtown TIF	\$ 72,000	\$ 68,000	\$ 68,000	\$ —	\$ —	\$ 208,000	327
	Bus DC Charging Stations	Greater Downtown TIF, Federal Grant	\$ 273,000	\$ —	\$ —	\$ —	\$ —	\$ 273,000	328
	New Downtown Parking Ramp	GDTIF G.O. Debt	\$ 4,050,000	\$ 9,078,000	\$ 6,000,000	\$ —	\$ —	\$ 19,128,000	329
	Smart Parking System	GDTIF G.O. Debt	\$ 379,000	\$ 373,000	\$ 373,000	\$ 373,000	\$ 360,000	\$ 1,858,000	330
	Municipal Parking Lot Maintenance	Greater Downtown TIF	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ —	\$ 64,000	331
	Port of Dubuque Ramp - Major Maintenance	Private Participant	\$ 81,305	\$ 82,931	\$ 84,590	\$ 86,282	\$ 88,007	\$ 423,115	332
HOUSING AND COMMUNITY DEVELOPMENT									
Community and Economic Development									
	Assistance for Homeownership	Housing TIF, Loan Repayments, Sale Proceeds	\$ 194,629	\$ 1,043,940	\$ 1,258,464	\$ 1,758,154	\$ 1,191,361	\$ 5,446,548	333

Capital Improvement Program

**City of Dubuque
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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
HOUSING AND COMMUNITY DEVELOPMENT									
Community and Economic Development									
Lead Based Paint Hazard Control	HUD Lead Grant, Private Participant	\$ 800,000	\$ —	\$ —	\$ —	\$ —	\$ 800,000	335	
Lead Based Paint Hazard Control Grant Match	CDBG	\$ 102,332	\$ —	\$ —	\$ —	\$ —	\$ 102,332	337	
Neighborhood Reinvestment Partnership	Housing TIF	\$ 300,000	\$ 300,000	\$ 300,000	\$ —	\$ —	\$ 900,000	339	
Washington Neighborhood Home Purchase Program	IFA Trust, IFA Trust Loan Repayments, Greater Downtown TIF	\$ 231,283	\$ 231,283	\$ 231,283	\$ 231,283	\$ 231,283	\$ 1,156,415	340	
Homeowner Rehabilitation Program	RRP Repayments, CDBG	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 775,000	341	
First-Time Home Buyer Program	CDBG	\$ 43,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 243,000	343	
Rental Dwelling Rehabilitation Programs	CDBG	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000	344	
Bee Branch Healthy Homes Resiliency Grant	HUD NDRC Grant	\$ 674,000	\$ —	\$ —	\$ —	\$ —	\$ 674,000	345	
Credit Repair Program	CDBG	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	346	
Window Replacement Program	CDBG	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	347	
Visiting Nurse Association	CDBG	\$ 20,000	\$ 20,000	\$ 20,000	\$ —	\$ —	\$ 60,000	348	
Aquaponic System for Food Deserts	CDBG	\$ 90,958	\$ —	\$ —	\$ —	\$ —	\$ 90,958	349	
Neighborhood Broadband	CDBG	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	350	
Childcare Assistance	CDBG	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ 50,000	351	
Historic Preservation Revolving Loan Fund	UDAG Loan Repayments	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 35,000	352	
PLANNING SERVICES									
Community and Economic Development									
Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	\$ 5,000	\$ 15,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 45,000	353	
CITY MANAGERS OFFICE									
General Government									
Aerial Orthophotography and LiDAR	DRA Distribution	\$ 67,500	\$ —	\$ 69,500	\$ —	\$ 72,500	\$ 209,500	354	
Municipal Green House Gas Inventory	DRA Gaming	\$ —	\$ 50,000	\$ —	\$ —	\$ 50,000	\$ 100,000	355	
CITY MANAGERS OFFICE									

Capital Improvement Program

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
CITY MANAGERS OFFICE									
General Government									
	Downtown Urban Renewal Area Non-Profit Weatherization Assistance	Greater Downtown TIF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	357
	Innovative & Entrepreneurial City Facilities & Service Delivery Study	DRA Gaming	\$ 75,000	\$ —	\$ —	\$ —	\$ —	\$ 75,000	358
	Non-Profit Weatherization Improvements Assist.	Greater Downtown TIF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 450,000	359
	Renew DBQ: Low-income solar pilot project	CDBG	\$ —	\$ 80,000	\$ —	\$ —	\$ —	\$ 80,000	360
CITY MANAGERS OFFICE									
Public Safety									
	Downtown ADA Assistance	Greater Downtown TIF	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	361
FINANCE									
General Government									
	General Ledger Software	Sales Tax Fund 20%, Greater Downtown TIF	\$ 859,903	\$ —	\$ —	\$ —	\$ —	\$ 859,903	362
FINANCE									
Business Type									
	General Ledger Software - Business	Solid Waste Collection Fund, Stormwater Construction Fund, Sanitary Construction Fund, Water Construction, Landfill	\$ 1,285,692	\$ —	\$ —	\$ —	\$ —	\$ 1,285,692	364
INFORMATION SERVICES									
Business Type									
	City-Wide Computer and Printer Replacements- Business	Solid Waste Construction Fund, Transit Fund, Stormwater Construction Fund, Water Construction Fund, Parking Construction Fund, Sanitary Sewer Construction Fund, Garage Service Fund	\$ 50,730	\$ 43,370	\$ 92,162	\$ 70,806	\$ 24,210	\$ 281,278	366

Capital Improvement Program

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
General Government									
	City-Wide Computer and Printer Replacements - General Gov	Sales Tax Fund (20%), DRA Distribution, Sales Tax Fund (30%), Cable TV Fund	\$ 804,532	\$ 396,980	\$ 458,896	\$ 339,685	\$ 387,654	\$ 2,387,747	366
	Data Vault	Sales Tax Fund (20%)	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	367
	Network Security Risk Assessment	DRA Distribution, Sales Tax Fund (20%)	\$ 15,000	\$ —	\$ 15,000	\$ —	\$ —	\$ 30,000	368
	Layer 2 Redundant Network Switch	Sales Tax Fund (20%)	\$ 75,229	\$ —	\$ —	\$ —	\$ —	\$ 75,229	369
	Upgrade Isilon Disk Storage System	Sales Tax Fund (20%)	\$ 250,000	\$ —	\$ —	\$ —	\$ —	\$ 250,000	370
	Fiber Optic Documentation and Maintenance	Sales Tax Fund (20%), DRA Gaming	\$ 100,000	\$ 100,000	\$ 50,000	\$ —	\$ —	\$ 250,000	371
	Office Redesign	DRA Distribution	\$ 25,000	\$ —	\$ 50,000	\$ —	\$ —	\$ 75,000	372
	Ransomware Defender and File Recovery	DRA Distribution	\$ —	\$ —	\$ 3,210	\$ —	\$ —	\$ 3,210	373
	Grand Total		\$ 49,427,907	\$ 43,298,159	\$ 39,593,286	\$ 29,389,844	\$ 25,863,651	\$187,572,247	

Capital Improvement Program

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
LEISURE SERVICES									
RECREATION DIVISION									
Culture and Recreation									
Port of Dubuque									
POD - Signage Replacement	DRA Gaming	\$ — \$	— \$	10,000 \$	— \$	— \$	— \$	10,000	76
POD - Dock Maintenance	DRA Distribution	\$ 10,000 \$	— \$	10,000 \$	10,000 \$	— \$	— \$	30,000	77
POD - Welcome Sign	Greater Downtown TIF	\$ — \$	— \$	— \$	— \$	30,000 \$	30,000 \$	30,000	78
General Recreation									
LS Facility/Deferred Maintenance Assessment	DRA Gaming	\$ 90,000 \$	— \$	— \$	— \$	— \$	— \$	90,000	79
Quality of Life Needs Assessment	DRA Distribution	\$ 40,000 \$	— \$	— \$	— \$	— \$	— \$	40,000	80
EB Lyons - Slope Stabilization	DRA Distribution	\$ 49,500 \$	— \$	— \$	— \$	— \$	— \$	49,500	81
Mystique Community Ice Center Settling Remediation	Sales Tax Fund (20%)	\$ 500,000 \$	— \$	— \$	— \$	— \$	— \$	500,000	82
Low/Mod Income Park Improvements	CDBG	\$ 150,000 \$	150,000 \$	150,000 \$	150,000 \$	150,000 \$	150,000 \$	750,000	83
LEISURE SERVICES									
CONFERENCE CENTER									
General Government									
Paint Exterior Metal	DRA Distribution	\$ — \$	— \$	— \$	50,000 \$	\$ 50,000 \$	100,000 \$	100,000	84
Replace Carpet	Greater Downtown TIF	\$ — \$	100,000 \$	\$ 120,000 \$	\$ 30,000 \$	— \$	250,000 \$	250,000	85
Replace Exterior Building Sign	DRA Gaming	\$ — \$	— \$	— \$	— \$	40,000 \$	\$ 40,000 \$	40,000	86
Paint Interior Rooms and Areas	Sales Tax Fund (20%)	\$ — \$	— \$	38,000 \$	\$ 18,000 \$	— \$	56,000 \$	56,000	87
Replace Table, Chairs, and Podiums	DRA Distribution	\$ — \$	300,000 \$	— \$	25,000 \$	— \$	325,000 \$	325,000	88
Energy Efficiency Improvements	DRA Distribution	\$ 21,000 \$	— \$	— \$	— \$	— \$	21,000 \$	21,000	89
Market Study and Facility Assessment	Greater Downtown TIF	\$ 65,000 \$	— \$	— \$	— \$	— \$	— \$	65,000	91
Concrete Restoration	Sales Tax Fund (20%)	\$ — \$	50,000 \$	— \$	175,000 \$	— \$	225,000 \$	225,000	92
Repaint Exhibit Hall Airwalls	DRA Distribution	\$ — \$	— \$	40,000 \$	— \$	— \$	40,000 \$	40,000	93
Replace Fabric Wall Covering	DRA Distribution	\$ — \$	35,000 \$	\$ 120,000 \$	\$ 35,000 \$	— \$	190,000 \$	190,000	94
Roof Restoration	Greater Downtown TIF	\$ — \$	— \$	— \$	350,000 \$	\$ 350,000 \$	700,000 \$	700,000	95
Wood Bench Replacement	Sales Tax Fund (20%)	\$ — \$	— \$	— \$	25,000 \$	— \$	25,000 \$	25,000	96
Management and Operations Assessment	Sales Tax Fund (20%)	\$ 35,000 \$	— \$	— \$	— \$	— \$	— \$	35,000	97

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

FY 2022

Engineering Department:

Annual Street Construction Program \$ 1,360,030 1

Engineering Department:

Misc. Street Related Improvements \$ 381,595

Engineering Department:

Traffic Safety and Capacity Improvements \$ 1,733,475

Public Works:

Street Maintenance & Overlays Program \$ 3,912,701

TOTAL - STREET CONSTRUCTION IMPROVEMENTS:**\$ 7,387,801****ANNUAL AVERAGE:**1995 - 2022
Average**Engineering Department:**

Fiscal Year 1995 - 2022 (Annual Average) \$ 4,250,541

Public Works:

Fiscal Year 1995 - 2022 (Annual Average) \$ 2,729,976

TOTAL - STREET CONSTRUCTION IMPROVEMENTS:**\$ 6,980,517****HISTORICAL AVERAGE:**1990 - 1994
Average**Engineering & Public Works Department:**

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

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

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POLICY GUIDELINES

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TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Public Hearing for Resolution Establishing Maximum Property Tax Dollars for Fiscal Year 2022

DATE: February 22, 2021

It is my goal that the **Fiscal Year 2022 budget** recommendation will reflect the City Vision and Mission Statements and be responsive to the goals and priorities established by the Mayor and City Council in August 2020, at the annual goal setting process.

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.

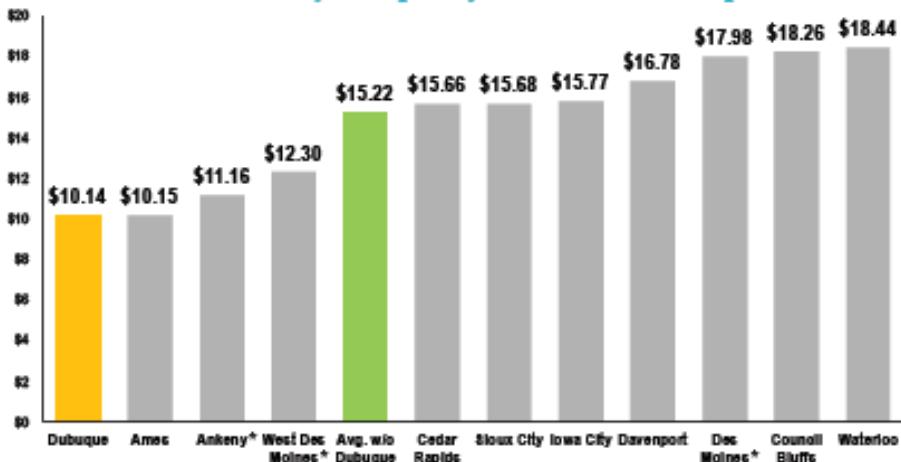
Everything I have heard and read indicates that the economic downturn in Dubuque has most negatively impacted the hospitality and tourism industries, which are commercial businesses, and individuals who mainly live in apartments. Recognizing this, I have tried to recommend a budget that minimizes property 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

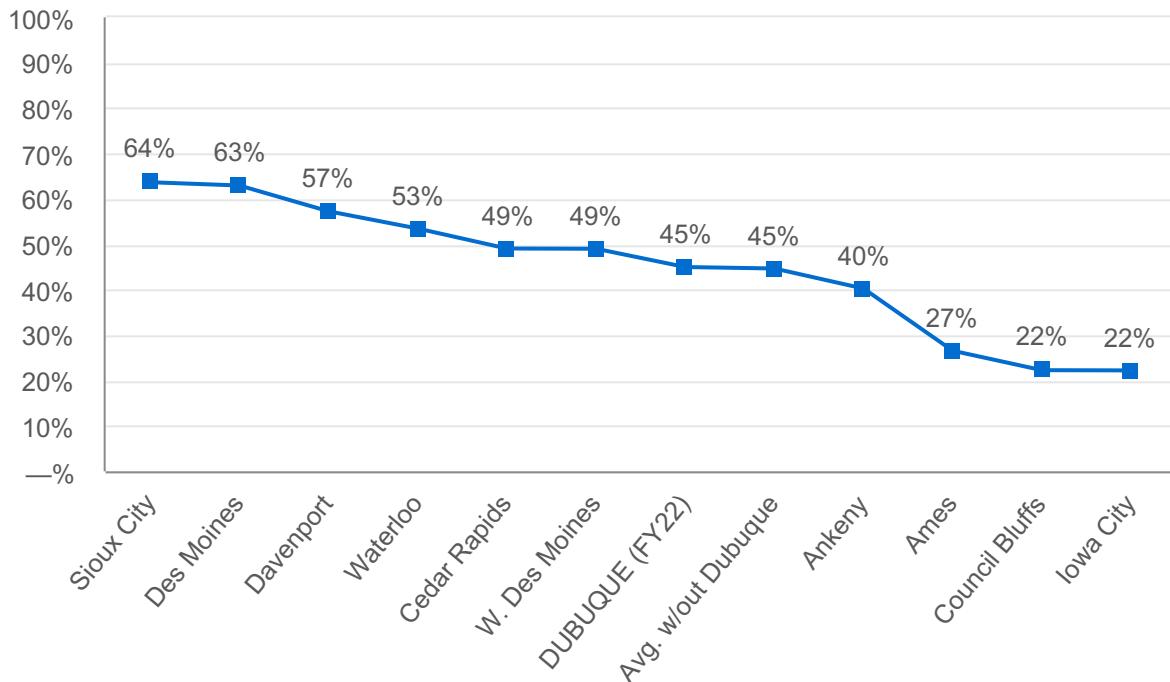


- Highest-ranked city (Waterloo, \$18.44) is 82% higher than Dubuque
- Average of other 10 cities (\$15.22) is 50% higher than Dubuque

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**.

Targeting no property tax increase for the average commercial property has the following impact on the different classes of property:

Property Type	Average Property Tax Cost Change from FY2021	% Property Tax Cost Change from FY2021
Residential	\$12.49	1.62 %
Commercial	\$0.00	0 %
Industrial	(\$14.20)	(0.30%)
Multi-Residential	(\$116.55)	(6.15%)
FY 2021 Property Tax Rate	FY 2022 Property Tax Rate	% Change
\$10.1440	\$10.0496	(0.93%)

The Fiscal Year 2022 budget recommendation funds \$390,611 for annually recurring and \$165,737 for non-recurring improvement packages in the General Fund. In the previous memo to set the public hearing on the Fiscal Year 2022 Maximum Property Tax Dollars, \$247,455 of annually recurring and \$154,347 of non-recurring improvement packages in the general fund were recommended. The recommended use of Fiscal Year 2021 General Fund savings of \$117,012 has allowed for additional general fund recurring improvement packages to be funded by moving previously allocated tax dollars to recurring instead of non-recurring and using the additional one-time funding towards general fund non-recurring improvement packages. The remaining improvement packages recommended for funding from non-property tax support total \$341,721.

For FY22 there are \$3,119,106 in general fund improvement package requests with a net property tax impact of \$2,620,387.

Director of Finance and Budget Jennifer Larson recommends approval of the Fiscal Year 2022 Resolution Establishing Maximum Property Tax Dollars.

At this public hearing, the only options available to City Council are to approve the amount of maximum property tax dollars as is or decrease it. A simple majority vote will be required to approve the maximum property tax dollars resolution.

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

1. Determine a maximum amount of taxes that the municipality will certify to be levied as property taxes from certain levies in the next fiscal year (called the “total maximum property tax dollars”), and prepare a resolution that establishes that amount of “total maximum property tax dollars” for the next fiscal year.
2. Set a time and place for a public hearing on the resolution.
3. Hold a public hearing on the resolution, at which residents and property owners may present oral or written objections.
4. Following the public hearing, the governing body may decrease the proposed “maximum property tax dollars” amount but may not increase the amount.

5. Adopt the resolution. If the “total maximum property tax dollars” amount is greater than 102% of the current fiscal year’s actual property taxes from the identified levies, then the resolution must pass the governing body by a two-thirds majority of the full City Council.

The maximum property tax dollars resolution is developed and adopted by City Council during the budgeting process in order to provide targets or parameters within which the budget recommendation will be formulated within the context of the City Council Goals and Priorities established in August 2020. By State law, the budget that begins July 1, 2021 must be adopted by March 31, 2021.

I am providing a list of improvement packages requested, and the impact on the General Fund, for consideration to be included in the budget. If you approve the amount of resources recommended in the resolution, the budget will be able to fund \$390,611 for annually recurring and \$165,737 for non-recurring improvement packages in the General Fund. In the previous memo to set the public hearing on the Fiscal Year 2022 Maximum Property Tax Dollars, \$247,455 of annually recurring and \$154,347 of non-recurring improvement packages in the general fund were recommended. The recommended use of Fiscal Year 2021 General Fund savings of \$117,012 has allowed for additional general fund recurring improvement packages to be funded by moving previously allocated tax dollars to recurring instead of non-recurring and using the additional one-time funding towards general fund non-recurring improvement packages. The remaining improvement packages recommended for funding from non-property tax support total \$341,721. You will see that the recurring requests in the General Fund total \$1,905,202 of net operating budget impact and the non-recurring requests in the General Fund total \$715,185, for a total of \$2,620,387 in improvements which exceeds the resources that will be available for Fiscal Year 2022.

In order to provide context for the basis of the recommended maximum property tax dollars recommended in Fiscal Year 2022, the Fiscal Year 2022 Budget and Fiscal Policy Guidelines are attached.

The budget guidelines are developed and adopted by City Council during the budgeting process in order to provide targets or parameters within which the budget recommendation will be formulated within the context of the City Council Goals and Priorities established in August 2020. The final budget presented by the City Manager may not meet all of these targets due to changing conditions and updated information during budget preparation. To the extent the recommended budget varies from the guidelines, an explanation will be provided in the printed budget document. By State law, the budget that begins July 1, 2021 must be adopted by March 31, 2021.

The Fiscal Year 2022 budget guidelines call for a 0.93% decrease in the property tax rate, which would be a 1.62% or \$12.49 tax increase for the average Dubuque homeowner, no increase in property tax for commercial (0%, \$0) and a decrease for industrial (0.30%, \$14.20) and a decrease for multi-residential (6.15%, \$116.55) properties.

	% 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	-6.15%	-\$116.55

Since 1989, the average homeowner has averaged an annual increase in costs in the City portion of their property taxes of 1.30%, or about \$7.78 a year. If the State had been fully funding the Homestead Tax Credit, the increase would have averaged about \$+4.79 a year.

The City Council is only considering the Fiscal Year 2022 property tax rate. The Fiscal Year 2023 - 2026 tax rates are only projections. The future budget projections will be updated each year so that City Council will have an opportunity in the next year to change Fiscal Year 2023.

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

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2022	10.0496	-0.93%
FY 2023	10.8743	8.21%
FY 2024	11.3169	4.07%
FY 2025	11.9007	5.16%
FY 2026	12.4021	4.21%

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential	\$ Impact on Avg. Residential
FY 2021	\$26,202,568			
FY 2022	\$26,630,342	+1.63%	+1.62%	+\$12.49
FY 2023	\$29,303,334	+10.04%	+8.21%	+\$64.14
FY 2024	\$31,012,184	+5.83%	+4.07%	+\$34.42
FY 2025	\$33,070,547	+6.64%	+5.16%	+\$45.40
FY 2026	\$35,149,848	+6.29%	+4.21%	+\$39.00

The recommended guideline is a +1.62% or \$+12.49 increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded and no increase for the average commercial property owner. A one percent increase in the tax rate will generate approximately \$268,434.

The residential rollback factor will increase from 55.0743% in 2021 to 56.4094% or a 2.42% increase in FY 2022. 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. The Fiscal Year 2021 Dollars & Cents is attached.

For the proposed Fiscal Year 2022, 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 rate is \$10.0496 (decrease of 0.93% from FY 2021).

Fiscal Year 2022 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

Significant issues impacting the FY 2022 budget include the following:

1. State Funded Backfill on Commercial and Industrial Property Tax
 - a. Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. **It is assumed the backfill will be fully funded in FY 2022 and FY 2023.**
2. Gaming Revenue.
 - a. 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. This follows a \$198,633 increase from budget in FY 2021 and a \$85,928 increase from budget in FY 2020.
 - b. The Iowa Legislature passed Sports Betting Legislation in June 2019. DRA started Retail (On-Site) on August 27, 2019 with Mobile Wagering starting on November 12, 2019. Diamond Jo Casino 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. **The City's estimated 0.5% of the handle from Sports Betting in FY 2022 is \$80,708.**

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

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

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

*55.07% = Current residential rollback

^ 17% State Equalization Order in FY 2021

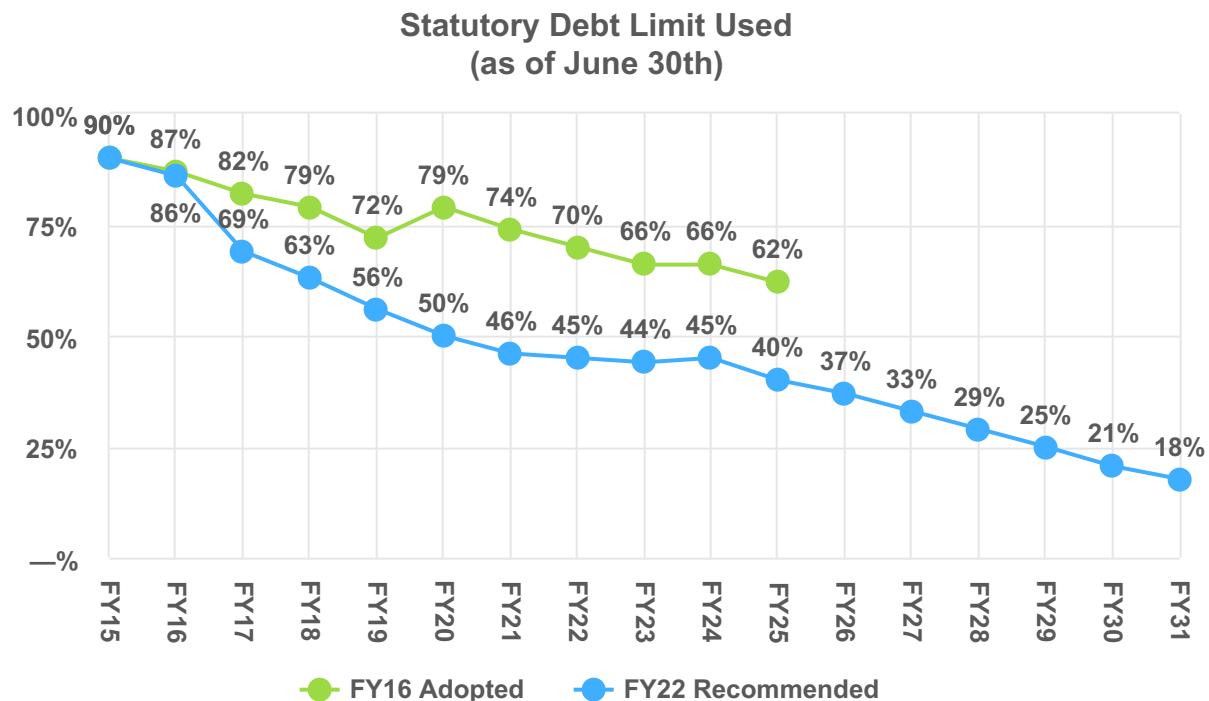
This annual loss in tax revenue of \$1,379,990 in FY 2022 and \$1,461,911 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$7,166,590 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

4. Debt Reduction

a. In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The 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.



b. 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, water 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). 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

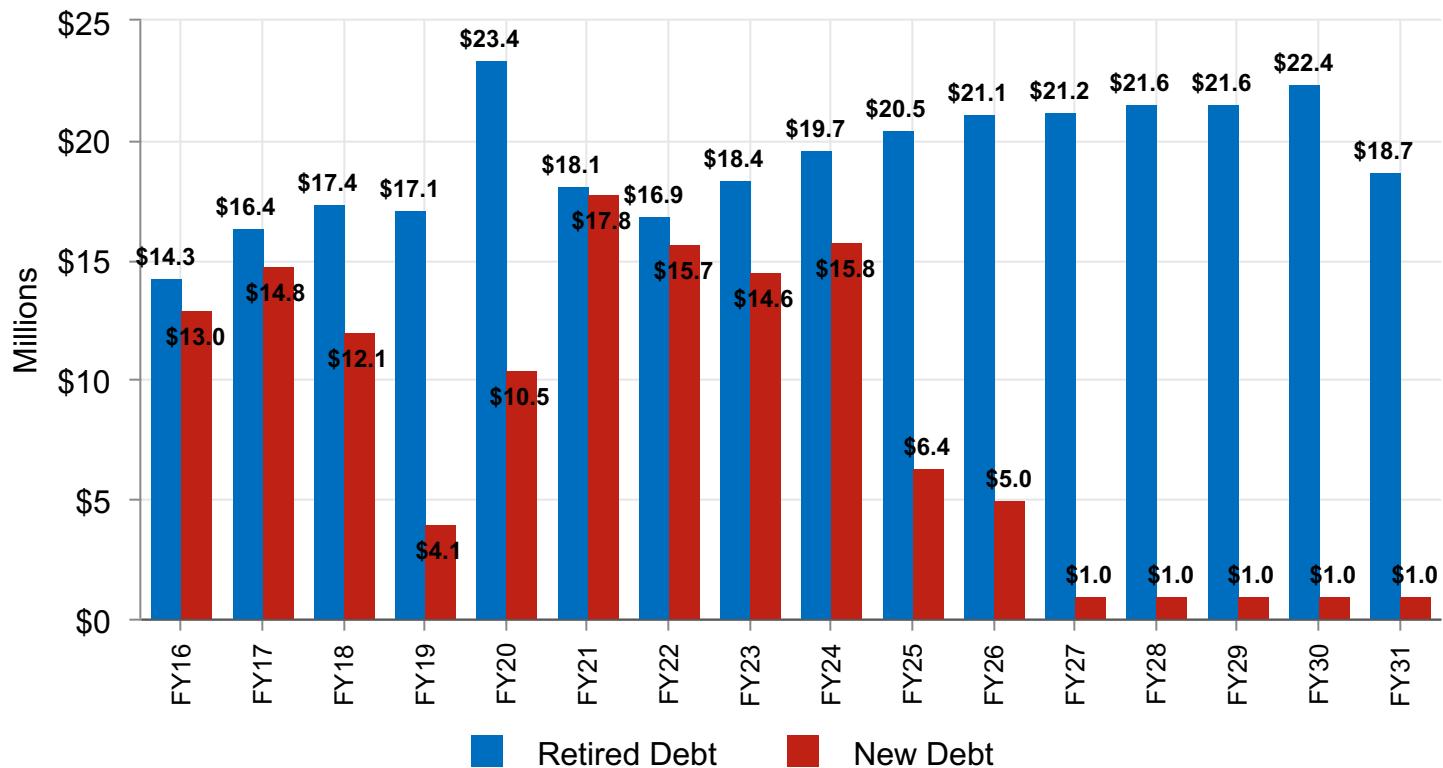
Outstanding General Obligation (G.O.) debt on June 30, 2022 is projected to be \$107,921,270 (44.67% of the statutory debt limit), **leaving an available debt capacity of \$133,694,813 (55.33%)**. In Fiscal Year 2016, the City was at 86.13% of statutory debt limit, so **44.67% in Fiscal Year 2022 is a 41.46% decrease in use of the statutory debt limit**.

The City also has debt that is not subject to the statutory debt limit, such as revenue bonds. Outstanding revenue bonds payable by water, sewer, parking and stormwater fees, will have a balance of \$146,790,767 on June 30, 2022.

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, 2016, was \$295,477,641 (86.13% of statutory debt limit). **The City is projected to have \$39,958,904 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.

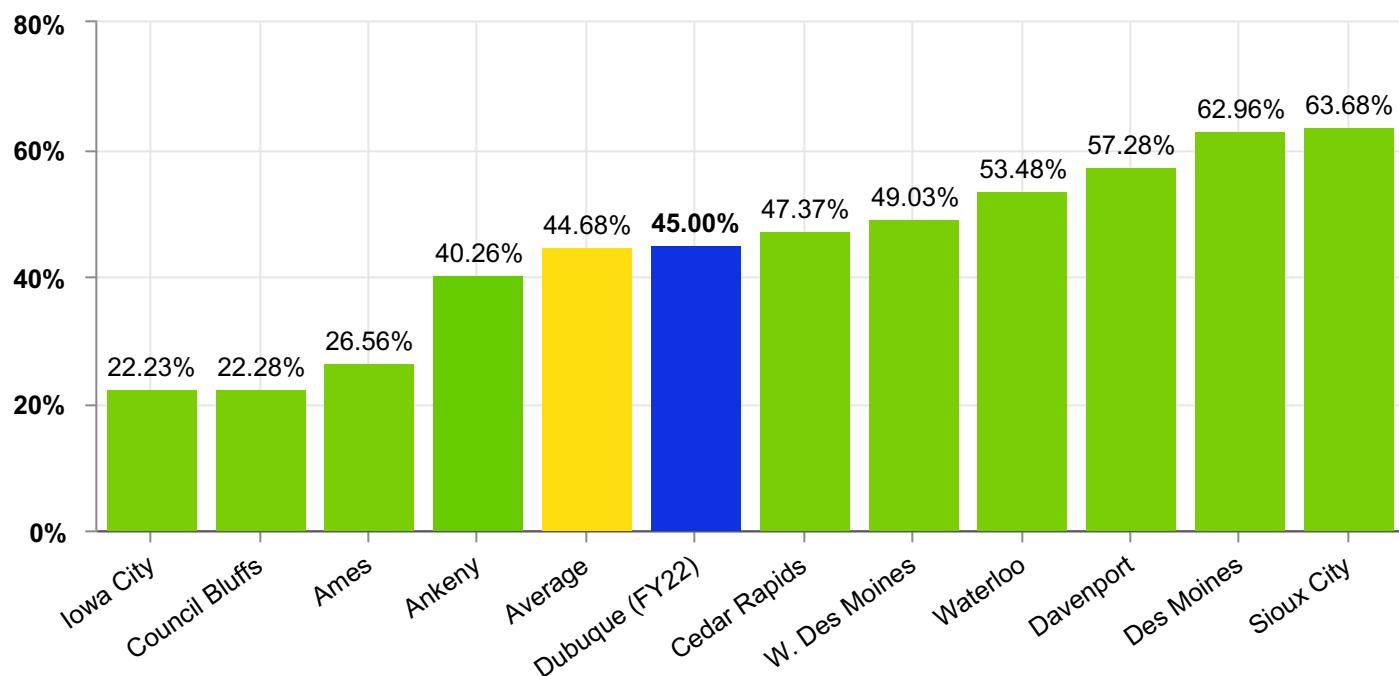
- c. The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2022 will have a balance of \$146,790,767. The total City indebtedness as of June 30, 2022, is projected to be \$254,712,037. The total City indebtedness as of June 30, 2021, was \$255,296,689. **In FY 2022, the City will have a projected \$584,652 or 0.23% less in debt.** The City is using debt to accomplish necessary projects and to take advantage of the attractive interest rates in the current market.

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

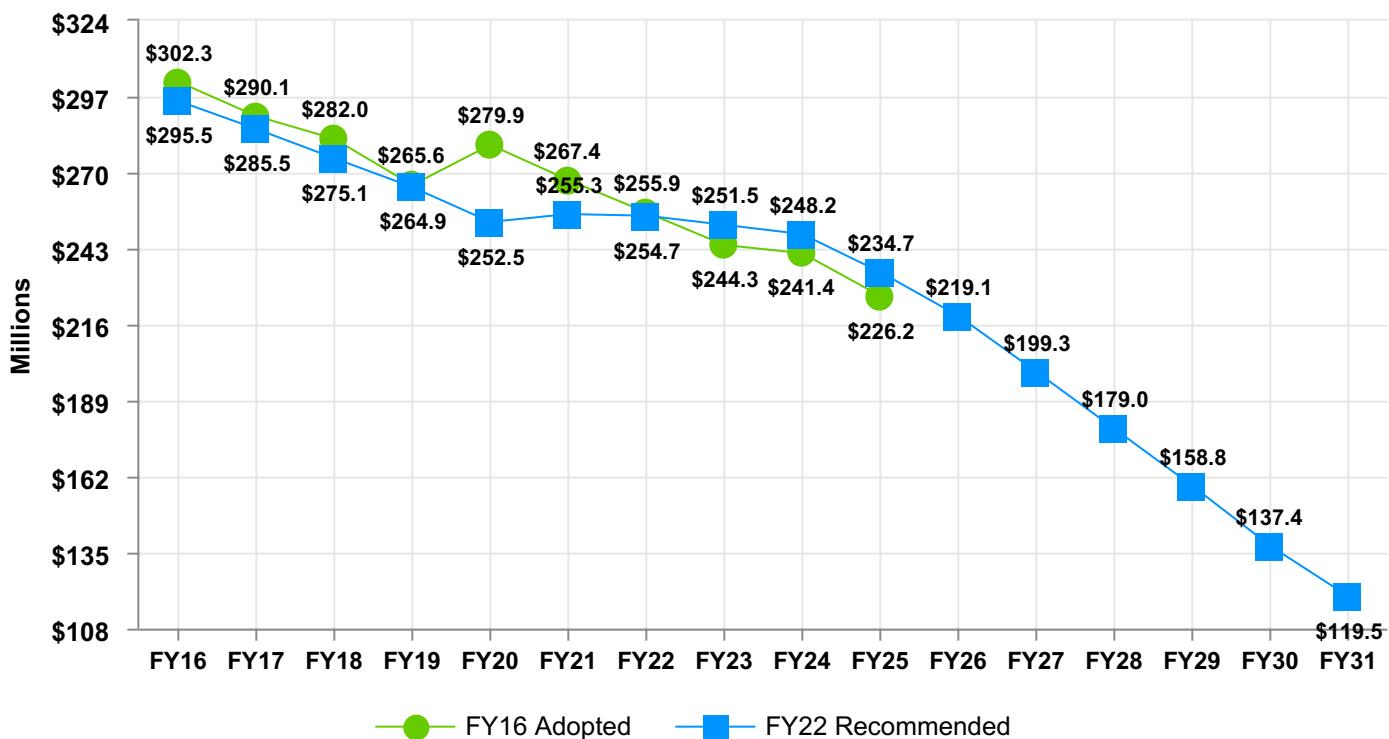
Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit Utilized
11	Sioux City	\$ 234,052,896	\$ 149,054,999	63.68 %
10	Des Moines	\$ 633,944,619	\$ 399,100,000	62.96 %
9	Davenport	\$ 362,087,372	\$ 207,415,000	57.28 %
8	Waterloo	\$ 198,578,109	\$ 106,207,641	53.48 %
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.

Total Debt (In Millions)



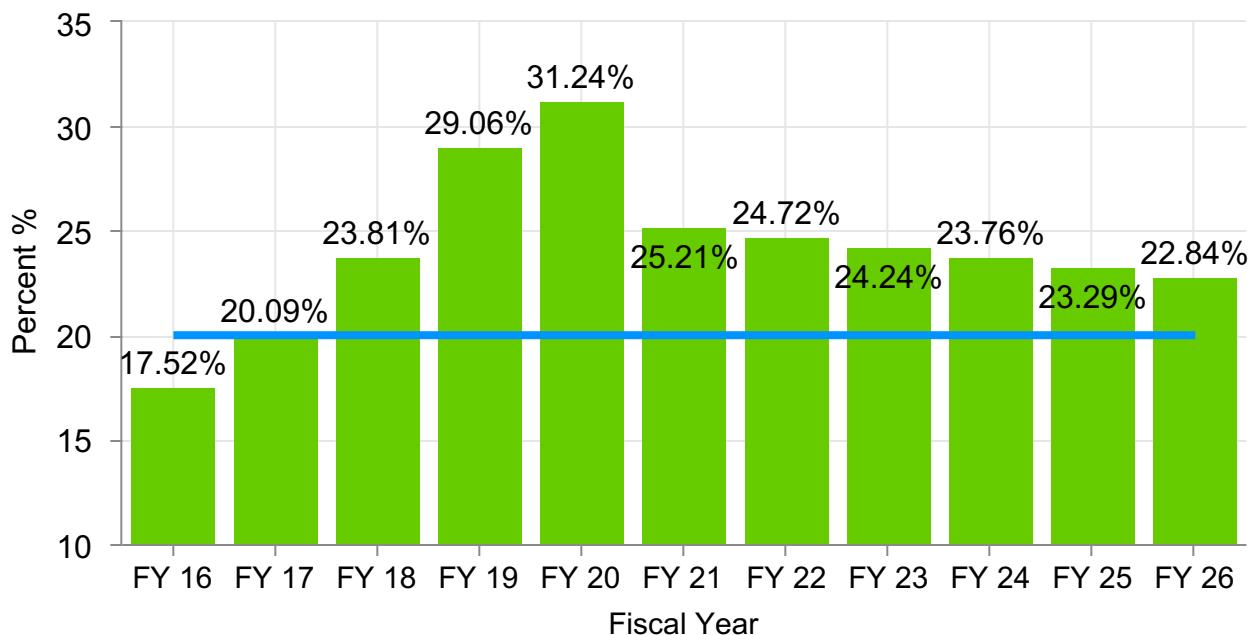
By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$219.1 million (37% of the statutory debt limit) and the projection is to be at \$119.5 million (18% of statutory debt limit) within 10 years.

5. General Fund Reserve

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

Fiscal Year	Fund Reserve (As percent of General Fund revenues)	Reason for change from previous Fiscal Year
FY 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.**

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Contribution	\$—	\$—	\$—	\$—	\$—	\$—	\$—
City's Spendable General Fund Cash Reserve Fund Balance	\$21,744,160	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632
% of Projected Revenue (Moody's)	31.24%	25.21%	24.72%	24.24%	23.76%	23.29%	22.84%

6. The Municipal Fire and Police Retirement System of Iowa 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).
7. 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.
8. 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%.

9. 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).

Timeline of Public Input Opportunities

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

- **October:** Point Neighborhood Association.
- **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 140 page views of the Balancing Act budget simulator tool and 3 budgets have been submitted by the public as of February 1, 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](http://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/](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](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](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.

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.

The recommended resolution for maximum property tax dollars in FY 2022 is \$26,349,612 (excluding the debt service levy of \$280,730) or a 1.63% increase over Fiscal Year 2021 property tax dollars. Since the “total maximum property tax dollars” amount is less than 102% of the current year’s property taxes (1.63% excluding the debt service levy), the resolution must pass by a simple majority vote of the City Council. At this public hearing, the only options available to City Council are to approve the amount of maximum property tax dollars as is or decrease it. A simple majority vote will be required to approve the maximum property tax dollars resolution.

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



Michael C. Van Milligen

MCVM:jml
Attachments

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

CITY OF DUBUQUE

BUDGET & FISCAL POLICY GUIDELINES
FISCAL YEAR 2022

Operating Budget Guidelines

The Policy Guidelines are developed and adopted by City Council during the budgeting process to provide targets or parameters within which the budget recommendation will be formulated, in the context of the City Council Goals and Priorities established in August 2020. The final budget presented by the City Manager may not meet all these targets due to changing conditions and updated information during budget preparation. To the extent the recommended budget varies from the guidelines, an explanation will be provided in the printed budget document. By State law, the budget that begins July 1, 2021 must be adopted by March 31, 2021.

A. RESIDENT PARTICIPATION

GUIDELINE

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

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

- a. The City Clerk's office, located in City Hall (printed)
- b. The government documents section at the Carnegie Stout Public Library (printed)
- c. On the City's website at www.cityofdubuque.org (digital)

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

Timeline of Public Input Opportunities

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B. SERVICE OBJECTIVES AND SERVICE LEVELS

GUIDELINE

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

C. TWO TYPES OF BUDGET DOCUMENTS TO BE PREPARED

GUIDELINE

Two types of budget documents will be prepared for public dissemination. The recommended City operating budget for Fiscal Year 2022 will consist of a Recommended City Council Policy Budget that is a collection of information that has been prepared for department hearings and a Residents Guide to the Recommended FY 2022 Budget. These documents will be available in late-February.

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

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

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

- 2. The Residents Guide** This section of the Recommended FY 2022 Budget will be a supplementary composite of tables, financial summaries and explanations. It will include the operating and capital budget transmittal messages and the adopted City Council Budget Policy Guidelines. Through graphs, charts and tables it presents financial summaries which provide an overview of the total operating and capital budgets.

D. ADOPT A BALANCED BUDGET

GUIDELINE

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

E. BALANCE BETWEEN SERVICES AND TAX BURDEN

GUIDELINE

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

F. MAINTENANCE EXISTING LEVEL OF SERVICE

GUIDELINE

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

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

G. IMPROVE PRODUCTIVITY

GUIDELINE

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

H. USE OF VOLUNTEERS

DISCUSSION

To respect residents who must pay taxes, the City must seek to expand resources and supplement service-delivery capacity by continuing to increase direct resident involvement with service delivery. Residents are encouraged to assume tasks previously performed or provided by City government. This may require the City to change and expand the approach to service delivery by providing organizational skills and training and coordinating staff, office space, meeting space, equipment, supplies and materials rather than directly providing more expensive full-time City staff. Activities in which residents can continue to take an active role include: Library, Recreation, Parks, Five Flags Center, and Police.

GUIDELINE

Future maintenance of City service levels may depend partially or largely on volunteer resident staffs. Efforts shall continue to identify and implement areas of City government where (a) volunteers can be utilized to supplement City employees to maintain service levels (i.e., Library, Recreation, Parks, Police) or (b) service delivery can be adopted by to non-government groups and sponsors -- usually with some corresponding financial support.

I. RESTRICTIONS ON INITIATING NEW SERVICE

GUIDELINE

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

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

DISCUSSION

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

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

Bargaining Unit	Contract Expires
Teamsters Local Union No. 120	June 30, 2022
Teamsters Local Union No. 120 Bus Operators	June 30, 2022
Dubuque Professional Firefighters Association	June 30, 2023
Dubuque Police Protective Association	June 30, 2024
International Union of Operating Engineers	June 30, 2024

GUIDELINE

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

K. THE AFFORDABLE CARE ACT

GUIDELINE

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

The impact of the Affordable Care Act on the City of Dubuque included changing nine part-time positions to full-time (Bus Operators (4), Police Clerk Typist (1), Building Services Custodians (3), and Finance Cashier (1) in Fiscal Year 2016. In addition, nine part-time positions were offered health insurance benefits due to working more than 1,560 hours (Bus Operators (4), Golf Professional, Assistant Golf Professional, Golf Maintenance Worker, Parks Maintenance Worker, and Water Meter Service Worker). The number of these part-time positions with health insurance benefits has been reduced as employees in these positions accept other positions or leave employment with the City of Dubuque. As of February 1, 2021, there are two part-time positions with health insurance benefits that remain which include the Golf Professional and a Parks Maintenance Worker.

L. HIRING FREEZE

GUIDELINE

A hiring freeze was implemented during Fiscal Year 2020 due to the pandemic. The positions frozen include: Facilities Management Full-time Custodian, City Manager's Office Part-Time Scanning Intern, City Manager's Office Full-Time Neighborhood Specialist, City Manager's Office Full-Time ICMA Fellow, Economic Development Seasonal Intern, Engineering Full-Time Camera Systems Technician, Fire Full-Time Firefighter for Expansion, Library Full-Time Youth Services, Multicultural Family Center Part-Time Receptionist, Parks Full-Time Maintenance Worker, Planning Seasonal Intern, Police Part-Time Records Clerk, Police Full-Time School Resource Officer, Public Works Full-Time Traffic Signal Tech II, and Recreation Full-Time Facility Supervisor,

M. BALANCE BETWEEN CAPITAL AND OPERATING EXPENSES

GUIDELINE

The provision of City services in the most economical and effective manner requires a balance between capital (with emphasis upon replacement of equipment and capital projects involving maintenance and reconstruction) and operating expenditures. This balance should be reflected in the budget each year.

N. USER CHARGES

DISCUSSION

User charges or fees represent a significant portion of the income generated to support the operating budget. It is the policy that user charges or fees be established when possible so those who benefit from a service or activity also help pay for it. Municipal utility funds have been established for certain activities, which are intended to be self-supporting Enterprise Funds. Examples of utility funds operating as Enterprise Funds include Water User Fund, Sewer User Fund, Stormwater User Fund, Refuse Collection Fund, and Parking Fund. In other cases, a user charge is established after the City Council determines the extent to which an activity must be self-supporting. Examples of this arrangement are fees for swimming, golf, recreation programs, and certain inspection programs such as rental inspections and building permits.

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

GUIDELINE

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

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

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

Activity	Percent Self-Supporting			
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Rec'd
Adult Athletics	72.8%	59.5%	70.1%	71.4%
McAleece Concessions	155.5%	244.9%	148.4%	147.1%
Youth Sports	18.3%	6.1%	13.6%	13.4%
Therapeutic & After School	11.8%	34.2%	32.3%	31.4%
Recreation Classes	95.2%	46.5%	56.5%	56.4%
Swimming	57.9%	42.9%	61.0%	61.0%
Golf	96.3%	98.7%	105.5%	106.0%
Port of Dubuque Marina	70.5%	69.4%	67.9%	64.0%
Park Division	13.4%	17.1%	17.2%	15.2%
Library	3.5%	2.6%	1.6%	1.1%
Airport	91.6%	92.4%	91.7%	89.1%
Building Inspections	102.1%	118.8%	142.9%	103.1%
Planning Services	44.6%	44.1%	52.0%	45.1%
Health Food/ Environmental Inspections	69.2%	83.2%	74.9%	75.0%
Animal Control	64.0%	63.1%	71.7%	69.1%
Housing - General Inspection	70.6%	68.5%	91.4%	88.7%
Federal Building Maintenance	85.7%	77.3%	83.0%	81.6%

O. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

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

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

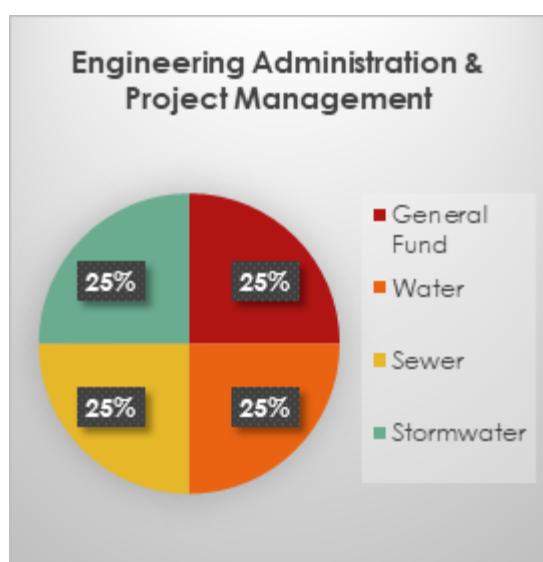
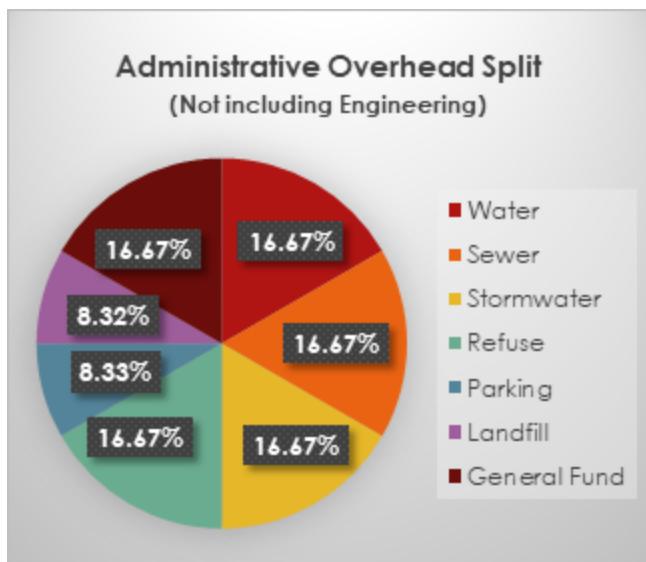
In Fiscal Year 2022, the general fund is recommended to support \$3,878,400 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

GUIDELINE

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

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

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



P. OUTSIDE FUNDING

DISCUSSION

The purpose of this guideline is to establish the policy that the City should aggressively pursue outside funding to assist in financing its operating and capital budgets. However, the long-term commitments required for such funding must be carefully evaluated before any agreements are made. Commitments to assume an ongoing increased level of service or level of funding once the outside funding ends must be minimized.

GUIDELINE

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

Q. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

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

Q. GENERAL FUND OPERATING RESERVE (WORKING BALANCE) (continued)

Moody's Investor Service recommends a factor of 20 percent for "AA" rated cities. In May 2015, Moody's Investors Service downgraded Dubuque's general obligation bond rating from Aa2 to Aa3 and removed the negative outlook. This followed two bond rating upgrades in 2003 and 2010, and one bond rating downgrade in 2014. In announcing the bond rating downgrade, Moody's noted that the City's general fund balance/reserve declined.

Fiscal Year	Fund Reserve (As % of General Fund revenues)	Reason for change from previous FY
FY 2013	21.08%	
FY 2014	14.87%	Decrease due to planned capital expenditures of \$4.1m in FY14
FY 2015	14.87%	Unchanged
FY 2016	17.52%	Increase due to capital projects not expended before the end of the FY and increase in general fund revenue
FY 2017	20.09%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2019	29.06%	Increase due to capital projects not expended before the end of the FY.
FY 2020	31.24%	Increase due to freezing vacant positions and most capital projects due to the pandemic.

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

After all planned expenditures in FY 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.

GUIDELINE

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

General Fund Reserve Projections:

Fiscal Year	Contribution	City's Spendable General Fund Cash Reserve	% of Projected Revenue (Moody's) *
FY2017	\$ 600,000	\$ 14,172,661	20.09 %
FY2018	\$ 1,700,000	\$ 16,460,491	23.81 %
FY2019	\$ 1,050,000	\$ 20,945,090	29.06 %
FY2020	\$ —	\$ 21,744,160	31.24 %
FY2021	\$ —	\$ 17,903,632	25.21 %
FY2022	\$ —	\$ 17,903,632	24.72 %
FY2023	\$ —	\$ 17,903,632	24.24 %
FY2024	\$ —	\$ 17,903,632	23.76 %
FY2025	\$ —	\$ 17,903,632	23.29 %
FY2026	\$ —	\$ 17,903,632	22.84 %

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

R. USE OF UNANTICIPATED, UNOBLIGATED, NONRECURRING INCOME

DISCUSSION

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

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

GUIDELINE

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

S. USE OF "UNENCUMBERED FUND BALANCES"

DISCUSSION

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

The FY 2021 General Fund budget, which went into effect July 1, 2020, anticipated a "carryover balance" of \$200,000 or approximately 2 percent of the General Fund. For multi-year budget planning purposes, these guidelines assume a carryover balance of \$200,000 in FY 2022 through FY 2026.

GUIDELINE

Carryover General Fund balance shall generally be used to help finance the next fiscal year budget and reduce the demand for increased taxation. The available carryover General Fund balance shall be anticipated not to exceed \$200,000 for FY 2022 and beyond through the budget planning period. Any amount over that shall usually be programmed in the next budget cycle as part of the capital improvement budgeting process.

T. PROPERTY TAX DISCUSSION

I. ASSUMPTIONS - RESOURCES

1. Local, Federal and State Resources

- a. Cash Balance.** Unencumbered funds or cash balances of \$200,000 will be available in FY 2022 and each succeeding year to support the operating budget.
- b. Sales Tax Revenue.** By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 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
Reconciliatio	\$ 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 Revenue.** 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. FTA Revenue.** 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 Revenue. 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. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2021.

g. Building Fee Revenue. 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.

h. DRA 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 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:

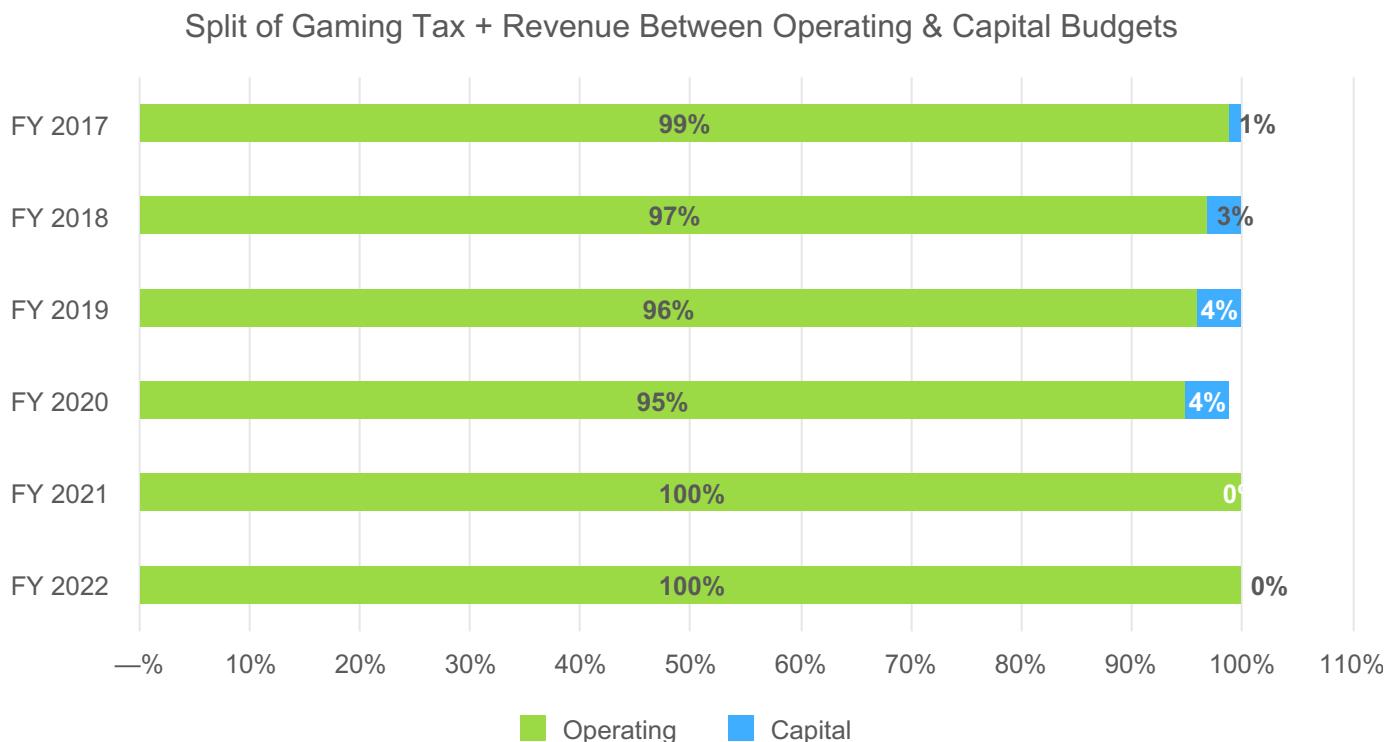
Fiscal Year	DRA Lease	\$ Change	%
FY 2022 Projected	\$5,229,358	\$103,450	2%
FY 2021 Revised	\$5,125,908	-\$59,829	-1%
FY 2021 Budget	\$5,185,737	\$1,223,741	31%
FY 2020 Actual	\$3,961,996	-\$1,187,192	-23%
FY 2019 Actual	\$5,149,188	\$293,177	6%
FY 2018 Actual	\$4,856,011	\$18,879	0%
FY 2017 Actual	\$4,837,132	-\$195,083	-4%
FY 2016 Actual	\$5,032,215	-\$155,297	-3%
FY 2015 Actual	\$5,187,512	-\$158,104	-3%
FY 2014 Actual	\$5,345,616	-\$655,577	-11%
FY 2013 Actual	\$6,001,193	\$3,305	0%
FY 2012 Actual	\$5,997,888	-\$345,242	-5%
FY 2011 Actual	\$6,343,130	-\$477,153	-7%

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.

i. DRA Gaming.

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

The following shows the annual split of gaming taxes and rents between operating and capital budgets from FY2017– FY2022:



j. Diamond Jo Revenue. 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.

2. Property Taxes

k. Residential Rollback. 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 more growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$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 recommends a lower property tax rate than what would be recommended had the rollback factor remained the same.

The residential rollback in Fiscal Year 1987 was 75.6481 percent as compared to 56.4094 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 \$7.27 per \$1,000 of assessed value instead of \$10.14 in FY 2021.

I. State Equalization Order/Property Tax Reform. 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 2022 State backfill for property tax loss is estimated to be \$926,782.**

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
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, 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, \$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.

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

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

Fiscal Year	Rollback %	Annual Loss of Tax 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 \$1,376,042 in FY 2022 and \$1,460,190 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 \$7,158,360 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

In addition, the State of Iowa eliminated the:

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

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

n. Taxable Value. FY 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.

o. Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by \$28,237 in FY 2022 due to the estimated consumer price index increase.

3. Fees, Tax Rates & Services

p. Franchise Fees. 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 City provides franchise fee rebates to gas and electric customers who are exempt from State of Iowa sales tax. Franchise fee rebates are provided at the same exemption percent as the State of Iowa sales tax exemption indicated on the individual gas and or electric bill. To receive a franchise fee rebate, a rebate request form must be completed by the customer, the gas and/or electric bill must be attached, and requests for rebates for franchise fees must be submitted during the fiscal year in which the franchise fees were paid except for June. Natural Gas franchise fee rebates have been projected to decrease 17% under 2021 budget of \$49,045 and Electric franchise fee rebates have been projected to increase 18% over 2021 budget of \$590,850.

The franchise fee charged on gas and electric bills increased from 3% to 5%, the legal maximum, on June 1, 2015.

q. Property Tax Rate. For purposes of budget projections only, it is assumed that City property taxes will continue to increase at a rate necessary to meet additional requirements over resources beyond FY 2022.

r. Police & Fire Protection. 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.

II. ASSUMPTIONS - REQUIREMENTS

a. Pension Systems.

- The **Municipal Fire and Police Retirement System of Iowa (MFPSI)** Board of Trustees City contribution for Police and Fire retirement increased from 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. Collective Bargaining. 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 \$1,170,682 to the General Fund.

c. 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 \$299,766). 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. Five-Year Retiree Sick Leave Payout. FY 2013 was the first year that eligible retirees with at least twenty years of continuous service in a full-time position or employees who retired as a result of a disability and are eligible for pension payments from the pension system can receive payment of their sick leave balance with a maximum payment of 120 sick days, payable bi-weekly over a five-year period. The sick leave payout expense budget in the General Fund in FY 2021 was \$190,524 as compared to FY 2022 of \$219,532, based on qualifying employees officially giving notice of retirement.

e. 50% Sick Leave Payout. Effective July 1, 2019, employees over the sick leave cap can convert 50% of the sick leave over the cap to vacation or be paid out. The 50% sick leave payout expense budget in the General Fund in FY 2021 was \$102,607 as compared to FY 2022 of \$87,885, based on FY 2021 year-to-date expense.

f. Parental Leave. Effective March 8, 2019, employees may use Parental leave to take paid time away from work for the birth or the adoption of a child under 18 years old. Eligible employees receive their regular base pay (plus longevity) and benefits for twelve weeks following the date of birth, adoption event or foster-to-adopt placement. If both parents are eligible employees, each receive the leave benefit. 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.

f. Supplies & Services. General operating supplies and services are estimated to increase 2% over actual in FY 2020. A 2% increase is estimated in succeeding years.

g. Electricity. Electrical energy expense is estimated to have a 6.86% increase over FY 2020 actual expense, then 2% per year beyond.

h. Natural Gas. Natural gas expense is estimated to have no increase over FY 2020 actual expense, then 2% per year beyond.

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

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

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

l. Unemployment. 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.

m. Motor Vehicle Fuel. Motor vehicle fuel is estimated to decrease 2% the FY 2021 budget, then increase 2.0% per year beyond.

n. Motor Vehicle Maintenance. 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.

o. Public Transit. 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).

p. Public Transit (continued):

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

Transit Subsidy History:

Fiscal Year	Amount	% Change
2022 Projection	\$1,617,570	(1.09)%
2021 Budget	\$1,635,441	4.94 %
2020 Actual	\$1,558,460	(0.82)%
2019 Actual	\$1,571,307	(0.10)%
2018 Actual	\$1,572,825	34.10 %
2017 Actual	\$1,172,885	24.41 %
2016 Actual	\$942,752	(13.20)%
2015 Actual	\$1,086,080	30.33 %
2014 Actual	\$833,302	(20.19)%
2013 Actual	\$1,044,171	45.51 %
2012 Actual	\$717,611	(33.48)%
2011 Actual	\$1,078,726	(7.12)%

q. Shipping & Postage. Postage rates for FY 2022 are estimated to increase 8% over FY 2020 actual expense and proposed cost increases by United States Postal Service. A 2.0 percent increase is estimated in succeeding years.

r. Insurance. 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. Housing. 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. Media Services Fund. 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. 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.

PROPERTY TAX IMPACT

The recommended Fiscal Year 2022 property tax rate decreased 1.81% and will have the following impact:

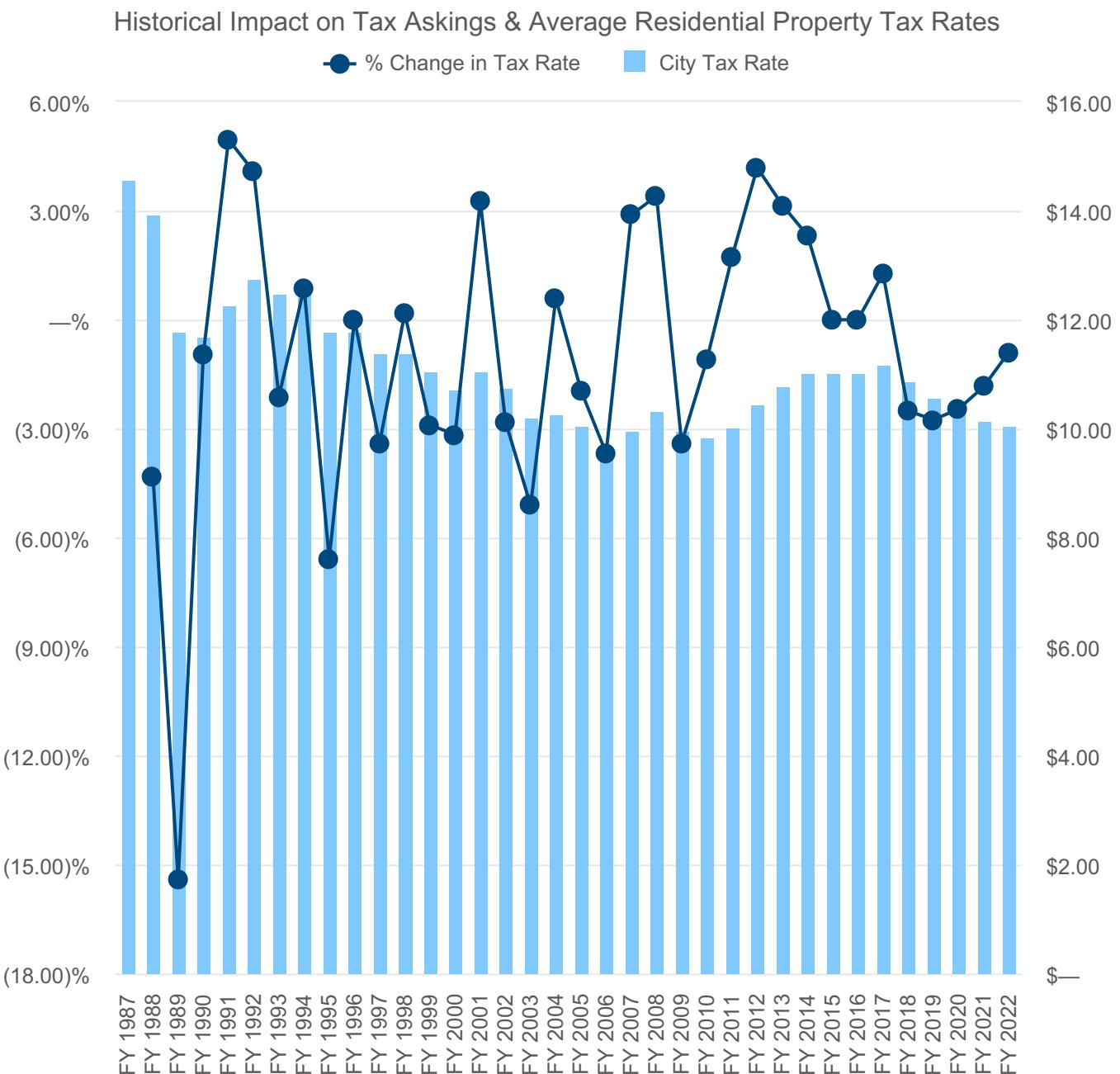
	FY 2022	FY 2021	% Change	\$ Change
Property Tax Rate	\$10.04956	\$10.14400	-0.89%	\$-0.09
Average Residential Payment	\$781.57	\$769.08	1.62%	\$12.49
Average Commercial Payment	\$3,169.30	\$3,169.30	0.00%	\$0.00
Average Industrial Property	\$4,679.97	\$4,694.17	-0.30%	\$-14.20
Average Multi-Residential Property	\$1,780.10	\$1,896.65	-6.15%	\$-116.55

Historical Impact on Tax Askings and Average Residential Property Tax Rates

The following is a historical City tax rate comparison. The average percent change in tax rate from 1987–2022 is -0.98%. The average annual change over the last five years is -2.08%.

The following pages show historical and projected property tax impacts.

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



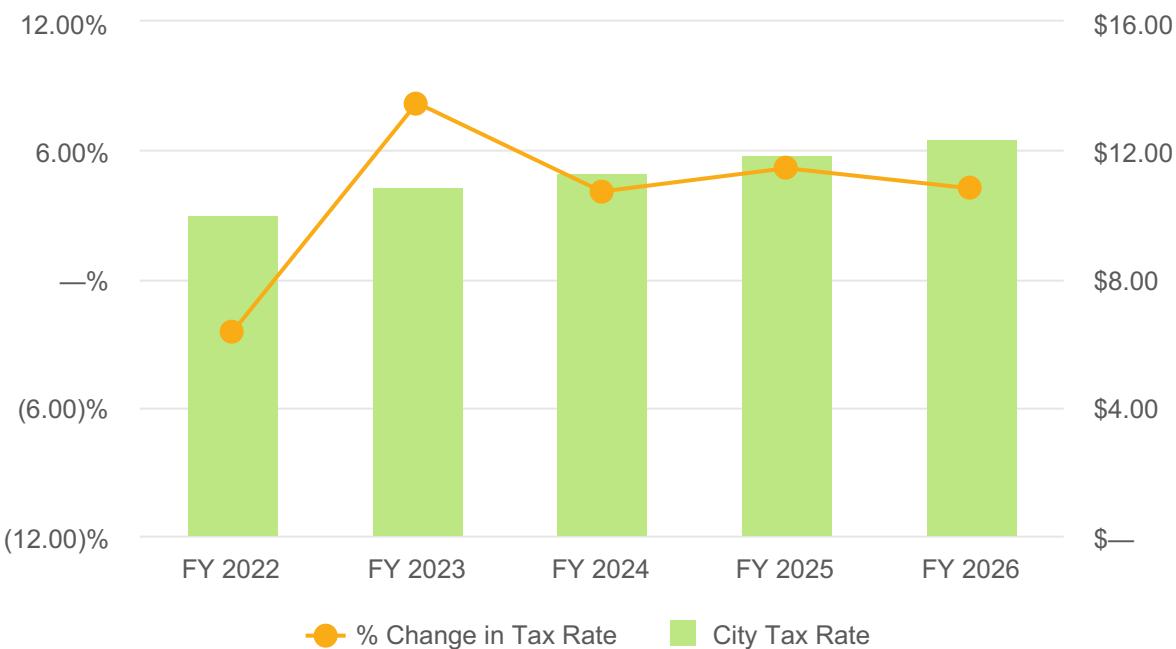
Historical City tax rates and % change in tax rate:

Fiscal Year	City Tax Rate	% Change in Tax
FY 1987	14.5819	
FY 1988	13.9500	-4.33%
FY 1989	11.8007	-15.41%
FY 1990	11.6891	-0.95%
FY 1991	12.2660	+4.94%
FY 1992	12.7741	+4.14%
FY 1993	12.4989	-2.15%
FY 1994	12.6059	+0.86%
FY 1995	11.7821	-6.54%
FY 1996	11.7821	0.00%
FY 1997	11.3815	-3.40%
FY 1998	11.4011	+0.17%
FY 1999	11.0734	-2.87%
FY 2000	10.7160	-3.23%
FY 2001	11.0671	+3.28%
FY 2002	10.7608	-2.77%
FY 2003	10.2120	-5.10%
FY 2004	10.2730	+0.60%
FY 2005	10.0720	-1.96%
FY 2006	9.6991	-3.70%
FY 2007	9.9803	+2.90%
FY 2008	10.3169	+3.37%
FY 2009	9.9690	-3.37%
FY 2010	9.8577	-1.12%
FY 2011	10.0274	+1.72%
FY 2012	10.4511	+4.23%
FY 2013	10.7848	+3.19%
FY 2014	11.0259	+2.24%
FY 2015	11.0259	0.00%
FY 2016	11.0259	0.00%
FY 2017	11.1674	+1.28%
FY 2018	10.8922	-2.46%
FY 2019	10.5884	-2.79%
FY 2020	10.3314	-2.43%
FY 2021	10.1440	-1.81%
FY 2022	10.0496	-0.93%
1987 - 2022 Average Change		-0.98%
2018-2022 Average Change		-2.08%

From Fiscal Year 1987 through Fiscal Year 2022, the average annual change in the property tax rate is a decrease of 0.98%. Over the last five years, the average annual change in the property tax rate is a decrease of 2.08%.

Projected Impacts on Tax Askings and Average Residential Property Tax Rates

Project Impacts on Tax Askings & Average Residential Property Tax Rates



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

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2022	10.0496	-0.93%
FY 2023	10.8502	7.97%
FY 2024	11.2923	4.07%
FY 2025	11.8755	5.16%
FY 2026	12.3765	4.22%

*Significantly impacted by the budget projection that the State of Iowa will begin eliminating the property tax backfill payments beginning in FY 2024.

IMPACT ON AVERAGE RESIDENTIAL PROPERTY - EXAMPLE

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

Actual - Historical		City Tax Calculation	Actual Percent Change	Change if HTC 100% Funded	Dollar Change
FY 2015	“City” Property Tax	\$728.48	+3.23%		\$22.77
FY 2016	“City” Property Tax	\$747.65	+2.63%		+\$19.17
FY 2017	“City” Property Tax	\$755.70	+1.08%		\$8.05
FY 2018	“City” Property Tax	\$755.70	0.00%		\$0.00
FY 2019	“City” Property Tax	\$770.17	+1.91%		\$14.47
FY 2020	“City” Property Tax	\$770.17	0.00%		\$0.00
FY 2021	“City” Property Tax	\$769.08	-0.14%		-\$1.09
Average FY1989-FY2021 with Homestead			+1.30%		\$+7.78
Average FY2017-FY2021 with Homestead			+0.57%		\$+4.29
Average FY1989-FY2020 without Homestead Adj.			+0.75%		\$+4.79

The average annual dollar change in residential property tax from 1989-2021 is an increase of \$7.78. The average annual dollar change over the last five years is an increase of \$4.29.

Projected impact on average residential property:

PROJECTION		CITY TAX CALCULATIO	PERCENT CHANGE	DOLLAR CHANGE
FY 2022	“City” Property Tax	\$781.57	-0.93%	\$+12.49
FY 2023	“City” Property Tax	\$843.83	+7.97%	\$+62.26
FY 2024	“City” Property Tax	\$878.22	+4.08%	\$+34.39
FY 2025	“City” Property Tax	\$923.57	+5.16%	\$+45.35
FY 2026	“City” Property Tax	\$962.54	+4.22%	\$+38.97

* Denotes year of State-issued equalization orders.

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

(1) The FY 2006 property tax calculation considers the 6.2% valuation increase for the average residential homeowner as determined by the reappraisal.

(2) Offsets the impact of the State reduced Homestead Property Tax Credit in FY 2005 & 2006.

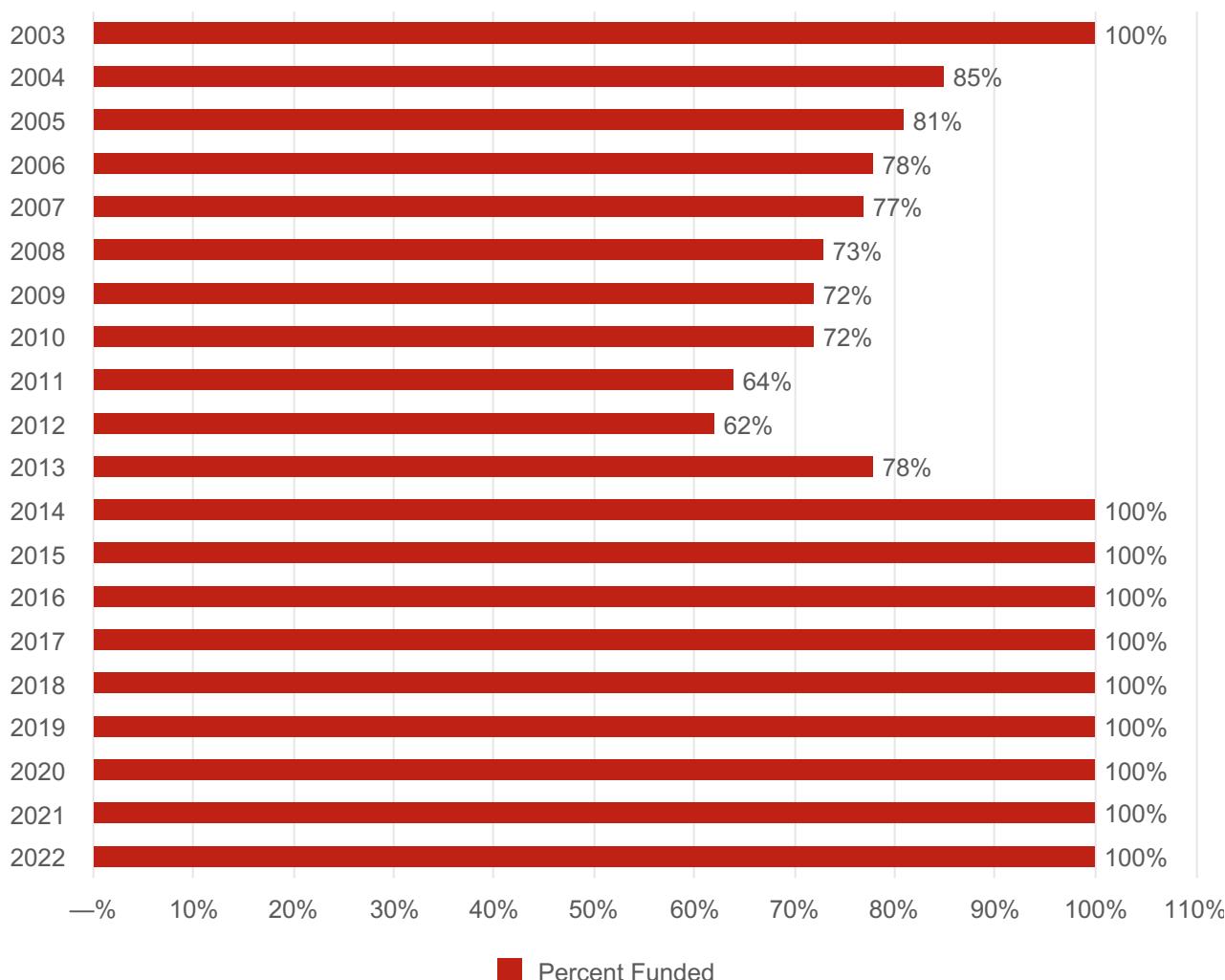
(3) The City adopted a budget in FY 2011 and 2012 that provided no increase to the average homeowner. The State of Iowa underfunded the Homestead Property Tax Credit in both years costing the average homeowner an additional \$18.59 in FY 2012 and \$11.51 in FY 2013. This provided no additional revenues to the City, as this money would have come to the City from the State if they appropriated the proper amount of funds.

Homestead Property Tax Credit

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

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

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



IMPACT ON COMMERCIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL	CITY TAX CALCULATIO N*	BUSINESS PROPERTY TAX CREDIT	R CHANG E	PERCEN T CHANGE
FY 1989 "City" Property Tax	\$2,106.42		\$-384.19	-15.43%
FY 1990 "City" Property Tax	\$2,086.50		\$-19.92	-0.95%
FY 1991 "City" Property Tax	\$2,189.48		\$	+4.94%
FY 1992 "City" Property Tax	\$2,280.18		\$+90.70	+4.14%
FY 1993 "City" Property Tax	\$2,231.05		\$-49.13	-2.15%
FY 1994 "City" Property Tax	\$2,250.15		\$+19.10	+0.86%
FY 1995 "City" Property Tax	\$2,439.60		\$	+8.42%
FY 1996 "City" Property Tax	\$2,439.60		\$0.00	0.00%
FY 1997 "City" Property Tax	\$2,659.36		\$	+9.01%
FY 1998 "City" Property Tax	\$2,738.43		\$+79.07	+2.97%
FY 1999 "City" Property Tax	\$2,952.03		\$	+7.80%
FY 2000 "City" Property Tax	\$2,934.21		\$-17.82	-0.60%
FY 2001 "City" Property Tax	\$2,993.00		\$+58.86	+2.00%
FY 2002 "City" Property Tax	\$2,910.25		\$-82.84	-2.76%
FY 2003 "City" Property Tax	\$3,186.27		\$	+9.48%
FY 2004 "City" Property Tax	\$3,278.41		\$+92.15	+2.89%
FY 2005 "City" Property Tax	\$3,349.90		\$+71.48	+2.18%
FY 2006 "City" Property Tax	\$3,152.52		\$-197.38	-5.89%
FY 2007 "City" Property Tax	\$3,538.03		\$	+12.23%
FY 2008 "City" Property Tax	\$3,688.64		\$	+4.26%
FY 2009 "City" Property Tax	\$3,554.71		\$-133.94	-3.63%
FY 2010 "City" Property Tax	\$3,524.48		\$-30.23	-0.85%
FY 2011 "City" Property Tax	\$3,585.16		\$+60.68	+1.72%
FY 2012 "City" Property Tax	\$3,736.64		\$	+4.23%
FY 2013 "City" Property Tax	\$3,855.96		\$	+3.19%
FY 2014 "City" Property Tax	\$3,942.14		\$+86.20	+2.23%
FY 2015 "City" Property Tax	\$3,896.93	\$147.72	\$-45.21	-1.15%
FY 2016 "City" Property Tax	\$3,139.16	\$692.62	\$-757.77	-19.45%
FY 2017 "City" Property Tax	\$3,364.61	\$982.19	\$	+7.18%
FY 2018 "City" Property Tax	\$3,280.44	\$959.11	\$-84.16	-2.50%
FY 2019 "City" Property Tax	\$3,278.23	\$843.08	\$-2.21	-0.07%
FY 2020 "City" Property Tax	\$3,160.71	\$860.57	\$-117.52	-3.58%
FY 2021 "City" Property Tax	\$3,169.30	\$779.03	\$+8.59	+0.27%
FY 1989-2021 Average Change			\$+20.57	+0.94%
2017-2021 Average Change			\$+6.03	+0.26%

*Net of Business Property Tax Credit

The average annual dollar change in commercial property taxes from 1989-2021 is a increase of \$20.57. The average annual dollar change over the last five years is a increase of \$+6.03.

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 2022	“City” Property Tax	\$3,169.30	\$742.27	\$0.00	+0.35%
FY 2023	“City” Property Tax	\$3,429.39	\$803.19	\$	+3.63%
FY 2024	“City” Property Tax	\$3,568.97	\$835.88	\$	+3.91%
FY 2025	“City” Property Tax	\$3,753.08	\$879.00	\$	+5.16%
FY 2026	“City” Property Tax	\$3,911.22	\$916.03	\$	+4.21%

(1) The FY 2006 property tax calculation considers the 19.9% valuation increase for industrial property as determined by the reappraisal.

(2) The Business Property Tax Credit was \$148 and rollback to 95% in FY 2015.

(3) The Business Property Tax Credit was \$693 and rollback to 90% in FY 2016.

(4) The Business Property Tax Credit was \$982 and rollback to 90% in FY 2017.

(5) The Business Property Tax Credit was \$959 and rollback to 90% in FY 2018.

(6) The Business Property Tax Credit was \$843 and rollback to 90% in FY 2019.

(7) The Business Property Tax Credit was \$861 and rollback to 90% in FY 2020.

(8) The Business Property Tax Credit was \$779 and rollback to 90% in FY 2021.

(9) The Business Property Tax Credit is estimated to be \$742 and rollback to 90% in FY 2022.

IMPACT ON INDUSTRIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION*	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY	"City" Property Tax	\$5,900.35		\$-1,074.65	-15.40%
FY	"City" Property Tax	\$5,844.55		\$-55.80	-0.95%
FY	"City" Property Tax	\$6,133.00		\$+288.45	+4.94%
FY	"City" Property Tax	\$6,387.05		\$+254.05	+4.14%
FY	"City" Property Tax	\$6,249.45		\$-137.60	-2.15%
FY	"City" Property Tax	\$6,302.95		\$+53.50	+0.86%
FY	"City" Property Tax	\$5,891.05		\$-411.90	-6.54%
FY	"City" Property Tax	\$5,891.05		\$0.00	0.00%
FY	"City" Property Tax	\$5,690.75		\$-200.30	-3.40%
FY	"City" Property Tax	\$5,700.56		\$+9.81	+0.17%
FY	"City" Property Tax	\$5,536.70		\$-163.86	-2.87%
FY	"City" Property Tax	\$5,358.00		\$-178.70	-3.23%
FY	"City" Property Tax	\$5,533.00		\$+175.00	+3.27%
FY	"City" Property Tax	\$5,380.42		\$-152.58	-2.76%
FY	"City" Property Tax	\$5,106.00		\$-274.42	-5.10%
FY	"City" Property Tax	\$5,136.50		\$+30.50	+0.60%
FY	"City" Property Tax	\$5,036.00		\$-100.50	-1.96%
FY	"City" Property Tax	\$5,814.61		\$+778.61	+15.46%
FY	"City" Property Tax	\$5,983.21		\$+168.60	+2.90%
FY	"City" Property Tax	\$6,184.95		\$+201.74	+3.37%
FY	"City" Property Tax	\$5,976.44		\$-208.51	-3.37%
FY	"City" Property Tax	\$5,909.69		\$-66.75	-1.12%
FY	"City" Property Tax	\$6,011.44		\$+101.75	+1.72%
FY	"City" Property Tax	\$6,265.43		\$+253.99	+4.23%
FY	"City" Property Tax	\$6,465.48		\$+200.05	+3.19%
FY	"City" Property Tax	\$6,610.00		\$+144.52	+2.24%
FY	"City" Property Tax	\$6,131.80	\$147.72	\$-478.20	-7.23%
FY	"City" Property Tax	\$5,256.41	\$692.62	\$-875.39	-14.28%
FY	"City" Property Tax	\$5,043.36	\$982.19	\$-213.05	-4.05%
FY	"City" Property Tax	\$4,917.78	\$959.11	\$-125.58	-2.49%
FY	"City" Property Tax	\$4,869.91	\$843.08	\$-47.87	-0.97%
FY	"City" Property Tax	\$4,713.76	\$860.57	\$-156.15	-3.21%
FY	"City" Property Tax	\$4,694.17	\$779.03	\$-19.59	-0.42%
FY 1989-2021 Average Change				\$-69.12	-1.04%
2017-2021 Average Change				\$-112.45	-2.23%

*Net of Business Property Tax Credit

The average annual dollar change in industrial property taxes from 1989-2021 is a decrease of \$69.12. The average annual dollar change over the last five years is a decrease of \$112.45.

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 2022	"City" Property Tax	\$4,679.97	\$742.27	\$-14.20	-0.30%
FY 2023	"City" Property Tax	\$5,052.80	\$801.40	\$	+7.97%
FY 2024	"City" Property Tax	\$5,258.70	\$834.06	\$	+4.07%
FY 2025	"City" Property Tax	\$5,530.28	\$877.14	\$	+5.16%
FY 2026	"City" Property Tax	\$5,763.59	\$914.14	\$	+4.22%

(1) The FY 2006 property tax calculation considers the 19.9% valuation increase for industrial property as determined by the reappraisal.

(2) The Business Property Tax Credit was \$148 and rollback to 95% in FY 2015.

(3) The Business Property Tax Credit was \$693 and rollback to 90% in FY 2016.

(4) The Business Property Tax Credit was \$982 and rollback to 90% in FY 2017.

(5) The Business Property Tax Credit was \$959 and rollback to 90% in FY 2018.

(6) The Business Property Tax Credit was \$843 and rollback to 90% in FY 2019.

(7) The Business Property Tax Credit was \$861 and rollback to 90% in FY 2020.

(8) The Business Property Tax Credit was \$779 and rollback to 90% in FY 2021.

(9) The Business Property Tax Credit is estimated to be \$742 and rollback to 90% in FY 2022.

IMPACT ON MULTI-RESIDENTIAL PROPERTY - EXAMPLE

ACTUAL – HISTORICAL		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2015	"City" Property	\$2,349.34		
FY 2016	"City" Property	\$2,225.69	\$-123.65	-5.26%
FY 2017	"City" Property	\$2,160.39	\$-65.30	-2.93%
FY 2018	"City" Property	\$2,015.48	\$-144.91	-6.71%
FY 2019	"City" Property	\$1,870.21	\$-145.27	-7.21%
FY 2020	"City" Property	\$1,737.92	\$-132.29	-7.07%
FY 2021	"City" Property	\$1,896.65	\$+158.73	+9.13%
Average FY 2016-FY 2021			\$-75.45	-3.34%

The average annual dollar change for Multi-Residential property from FY 2015-FY 2021 is a decrease of \$75.45 for a total savings of \$452.69.

PROJECTION		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2022	"City" Property Tax	\$1,780.10	\$-116.55	-6.15%
FY 2023	"City" Property Tax	\$1,815.14	\$+35.04	+1.97%
FY 2024	"City" Property Tax	\$1,671.58	\$-143.56	-7.91%
FY 2025	"City" Property Tax	\$1,757.91	\$+86.33	+5.16%
FY 2026	"City" Property Tax	\$1,832.07	\$+74.16	+4.22%

* Denotes year of State-issued equalization orders.

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

The rollback will occur as follows:

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
2017	86.25%	\$331,239
2018	82.50%	\$472,127
2019	78.75%	\$576,503
2020	75.00%	\$691,640
2021^	71.25%	\$952,888
2022	67.50%	\$1,376,042
2023	63.75%	\$1,297,731
2024	56.41%	\$1,460,190
Total		\$7,158,360

*55.07% = Current residential rollback

^ 17% State Equalization Order in FY 2021

This annual loss in tax revenue of \$1,376,042 in FY 2022 and \$1,460,190 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 \$7,158,360 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

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

HISTORY OF INCREASES IN PROPERTY TAX ASKINGS

Year	Tax Askings	% Change in Tax Askings	Impact on Homeowner**
FY 1989	\$10,918,759	-12.00%	-11.40%
Sales Tax Initiated			
FY 1990	\$10,895,321	-0.21%	-0.89%
FY 1991	\$11,553,468	+6.04%	+3.77%
FY 1992	\$12,249,056	+6.02%	+3.58%
FY 1993	\$12,846,296	+4.88%	+5.19%
FY 1994	\$13,300,756	+3.54%	+0.33%
FY 1995	\$13,715,850	+3.12%	+2.40%
FY 1996	\$14,076,320	+2.63%	-0.87%
FY 1997	\$14,418,735	+2.43%	-0.42%
FY 1998	\$14,837,670	+2.91%	-0.71%
FY 1999	\$15,332,806	+3.34%	0.00%
FY 2000	\$15,285,754	-0.31%	-0.17%
FY 2001	\$15,574,467	+1.89%	0.00%
FY 2002	\$15,686,579	+0.72%	0.00%
FY 2003	\$15,771,203	+0.54%	-5.00%
FY 2004	\$16,171,540	+2.54%	0.00%
FY 2005	\$16,372,735	+1.24%	+0.03%
FY 2006	\$16,192,215	-1.10%	+1.72%
FY 2007	\$17,179,994	+6.10%	-1.72%
FY 2008	\$18,184,037	+5.84%	0.00%
FY 2009	\$18,736,759	+3.04%	+2.76%
FY 2010	\$19,095,444	+1.91%	0.00%
FY 2011	\$19,878,962	+4.10%	+2.47%
FY 2012	\$21,284,751	+7.07%	+5.00%
FY 2013	\$22,758,753	+6.93%	+5.00%
FY 2014	\$23,197,623	+1.93%	+4.90%
FY 2015	\$24,825,015	+7.02%	+3.23%
FY 2016	\$24,906,544	+0.33%	+2.63%
FY 2017	\$26,375,291	+5.90%	+1.08%
FY 2018	\$25,863,049	-1.94%	0.00%
FY 2019	\$26,494,205	+2.44%	+1.91%
FY 2020	\$26,296,081	-0.75%	0.00%
FY 2021	\$26,202,568	-0.36%	-0.14%
Average FY 1989-2021		+2.81%	+0.75%

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

IMPACT ON TAX ASKINGS AND AVERAGE RESIDENTIAL PROPERTY

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

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential	\$ Impact on Avg. Residential
FY 2021	\$26,202,568			
FY 2022	\$26,630,342	+1.63%	+1.62%	\$+12.49
FY 2023	\$29,238,345	+9.79%	+7.97%	\$+62.26
FY 2024	\$30,944,908	+5.84%	+4.08%	\$+34.39
FY 2025	\$33,000,607	+6.64%	+5.16%	\$+45.35
FY 2026	\$35,077,226	+6.29%	+4.22%	\$+38.97

GUIDELINE

The recommended guideline is a 1.62% or \$12.49 increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded. A one percent increase in the tax rate will generate approximately \$268,434.

These guidelines include \$390,611 for recurring and \$165,737 for non-recurring improvement packages.

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

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

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

The maximum property tax dollars calculated and approved by resolution includes those amounts received by the municipality as replacement taxes under chapter 437A or 437B.

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

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

Notice of the public hearing on the resolution must include:

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

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

CAPITAL IMPROVEMENT BUDGET GUIDELINES

U. INTEGRATION OF CAPITAL RESOURCES

GUIDELINE

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

V. INTEGRITY OF CIP PROCESS

GUIDELINE

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

W. RENOVATION AND MAINTENANCE

GUIDELINE

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

X. NEW CAPITAL FACILITIES

GUIDELINE

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

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

Y. COOPERATIVE PROJECTS

GUIDELINE

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

Z. USE OF GENERAL OBLIGATION BONDS

DISCUSSION

The Iowa Constitution limits the General Obligation debt of any city to 5% of the actual value of the taxable property within the city. The Iowa legislature has determined that the value for calculating the debt limit shall be the actual value of the taxable property prior to any "rollback" mandated by state statute.

On October 15, 2012, the City Council adopted a formal Debt Management Policy for the City of Dubuque. Prior to adoption of the formal policy, the City had already been practicing much of the policy, although the formal policy included some new additions. The most significant components of the Debt Management Policy include an internal policy of maintaining the City's general obligation outstanding debt at no more than 95% (except as a result of disasters) of the limit prescribed by the State constitution as of June 30th of each year. It is projected as of June 30, 2021 the City will be at 45.72%. City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast. Currently there is no such debt, and none will be recommended in this process.

Bond Financing Stipulations

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

Debt Service Payments

Total annual debt service payments on all outstanding debt of the City shall not exceed 25% of total annual receipts across all the City's funds. As of June 30, 2021, it is projected the City will be at 8.80%.

Internal Reserve

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

General Obligation Debt

Fiscal Year 2021 Debt

FY 2021 Debt Limit: The FY 2019 assessable value of the community for calculating the statutory debt limit is \$4,754,765,065, which at 5%, indicates a total General Obligation debt capacity of \$237,738,253.

Based on Outstanding G.O. debt (including tax increment debt, remaining payments on economic development TIF rebates, and general fund lease agreement) on June 30, 2021 will be \$109,412,712 (45.72% of the statutory debt limit) leaving an available debt capacity of \$129,885,536 (49.78%). In FY 2020 the City was at 50.22% of statutory debt limit, so 45.72% in FY 2021 is a 8.95% decrease in use of the statutory debt limit.

It should be noted that most of the City of Dubuque's outstanding debt is not paid for with property taxes (except TIF), but is abated from other revenues. Exceptions include one issuance for the replacement of a Fire Pumper truck in the amount of \$1,410,000 with debt service of \$64,800 in FY 2021 and one issuance for the franchise fee litigation settlement in the amount of \$2,800,000 with debt service of \$135,000 in FY 2021. Included in the debt is \$5,998,977 of property tax rebates to businesses creating and retaining jobs and investing in their businesses.

Statutory Debt Limit

Fiscal Year	Statutory Debt Limit	Amount of Debt Subject to Statutory Debt Limit	% Debt Limit Used
2020	\$227,661,474	\$114,324,749	50.22%
2021	\$239,298,248	\$109,412,712	45.72%
2022	\$241,616,084	\$107,921,270	44.67%

Fiscal Year 2022-2026 Five-Year Capital Improvement Program 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, water 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). 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

Outstanding General Obligation (G.O.) debt on June 30, 2022 is projected to be \$107,921,270 (44.67% of the statutory debt limit), **leaving an available debt capacity of \$133,694,813 (55.33%)**. In Fiscal Year 2016, 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 City also has debt that is not subject to the statutory debt limit, such as revenue bonds. Outstanding revenue bonds payable by water, sewer, parking and stormwater fees, will have a balance of \$146,790,767 on June 30, 2022 .

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, 2016, was \$295,477,641 (86.13% of statutory debt limit). **The City is projected to have \$39,958,904 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.

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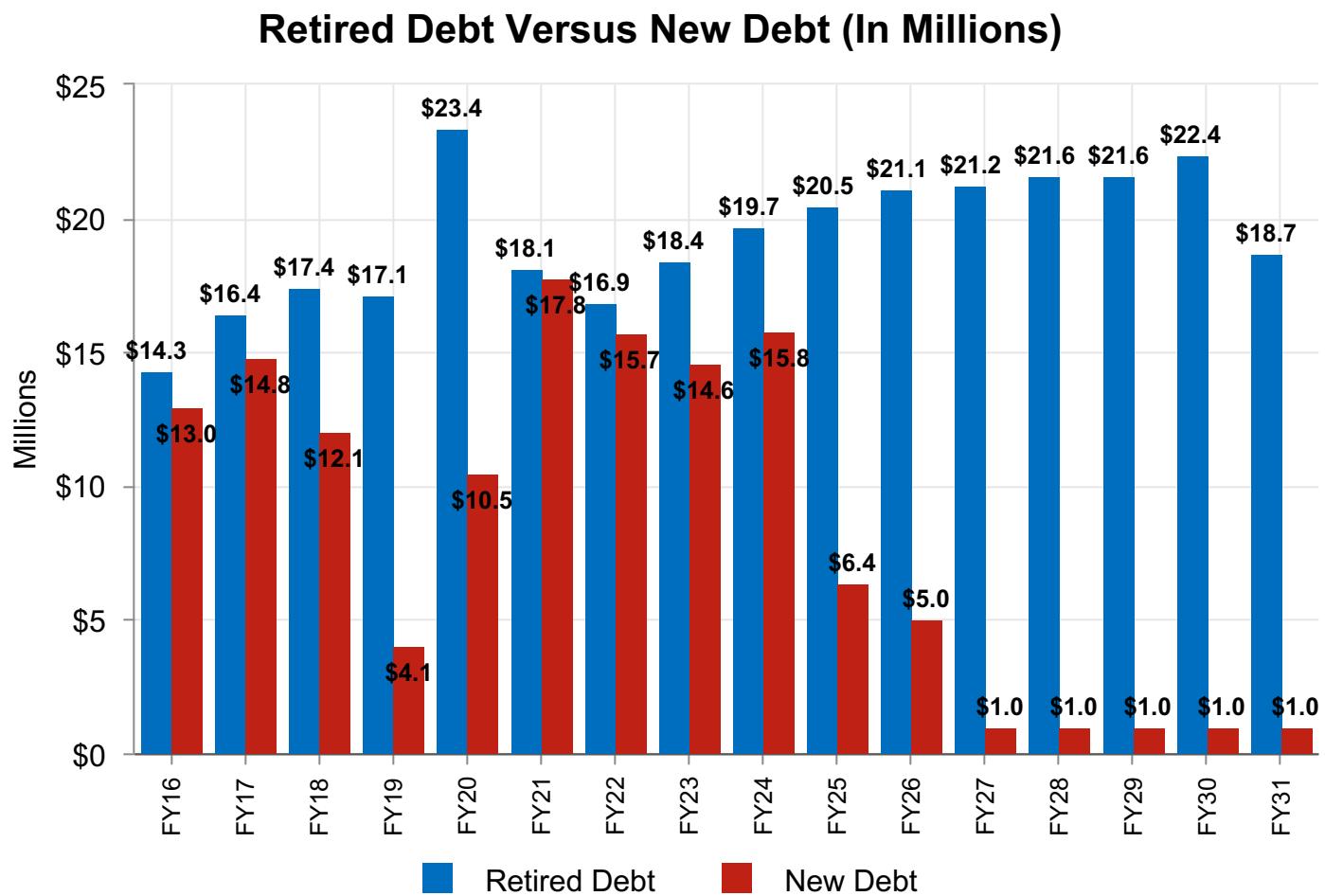
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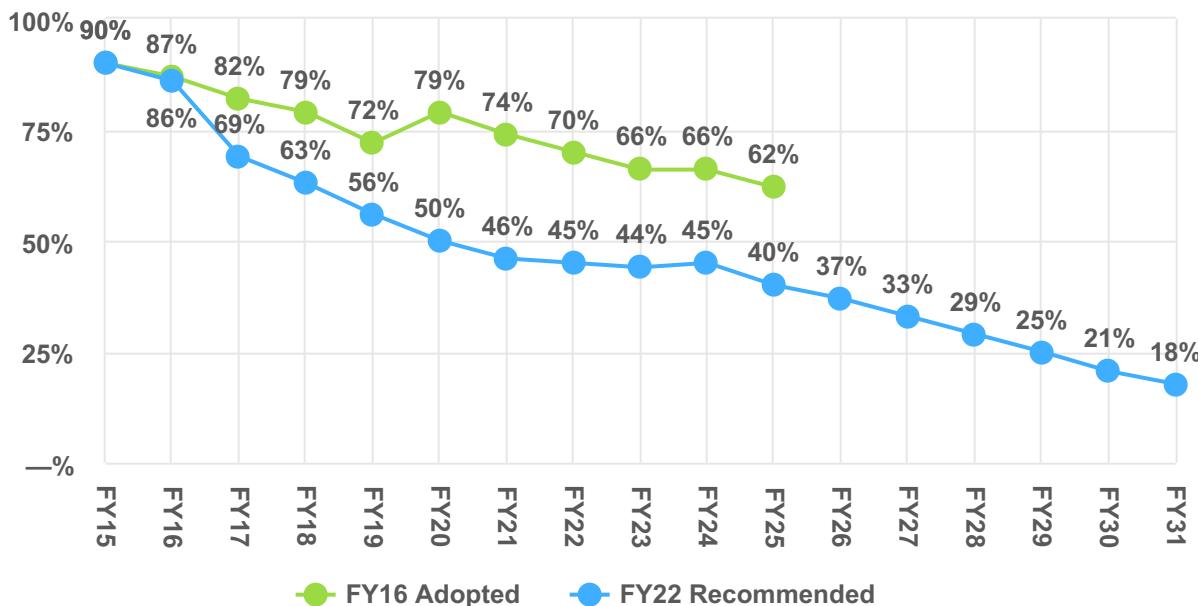
The combination of reduced debt and increased utility rates partially reflects the movement to a more "pay as you go" strategy, which could lead to larger tax and fee increases than with the use of debt.

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



*In 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 Limit Used (as of June 30th)



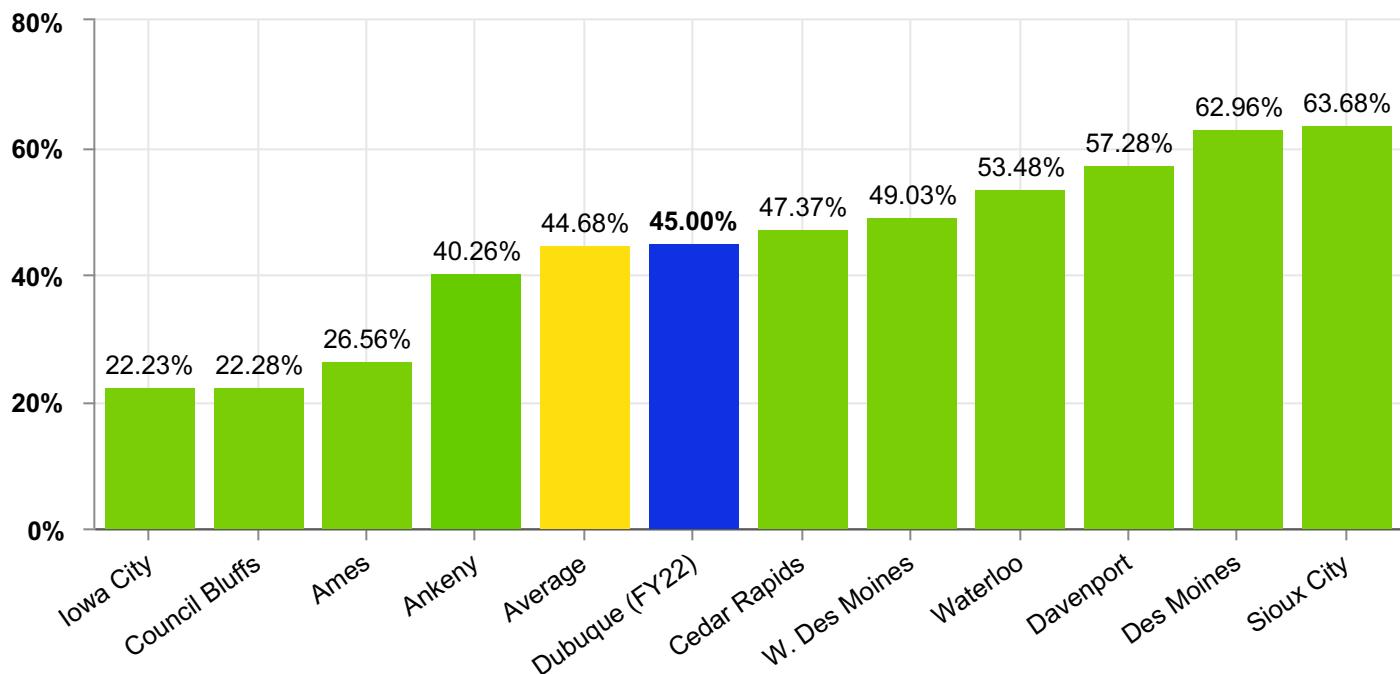
The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2022 will have a balance of \$146,790,767. The total City indebtedness as of June 30, 2022, is projected to be \$254,712,037. The total City indebtedness as of June 30, 2021, was \$255,296,689. **In FY 2022, the City will have a projected \$(584,652) or (0.23)% more in debt.** The City is using debt to accomplish necessary projects and to take advantage of the attractive interest rates in the current market.

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

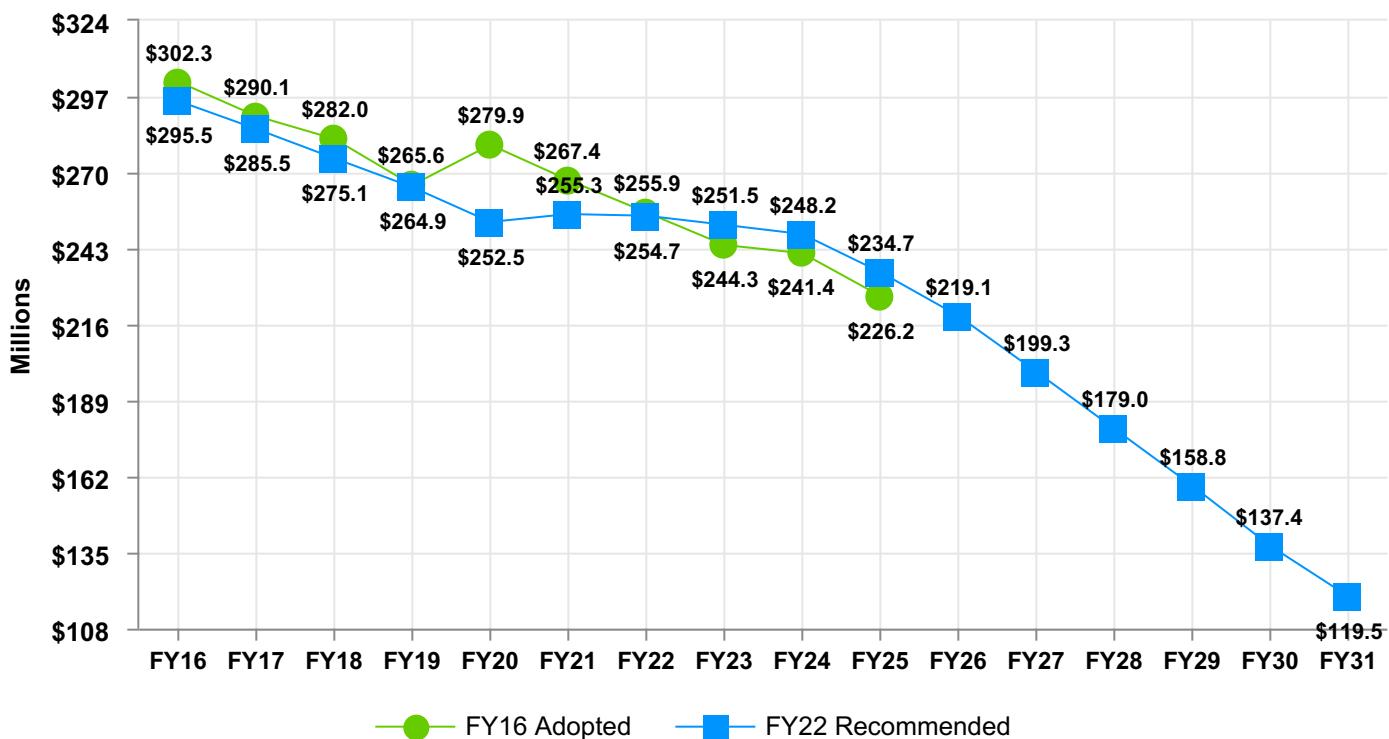
Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit
11	Sioux City	\$ 234,052,896	\$ 149,054,999	63.68 %
10	Des Moines	\$ 633,944,619	\$ 399,100,000	62.96 %
9	Davenport	\$ 362,087,372	\$ 207,415,000	57.28 %
8	Waterloo	\$ 198,578,109	\$ 106,207,641	53.48 %
7	Cedar 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.

Total Debt (In Millions)



By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$219.1 million (37% of the statutory debt limit) and the projection is to be at \$119.5 million (18% of statutory debt limit) within 10 years.

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

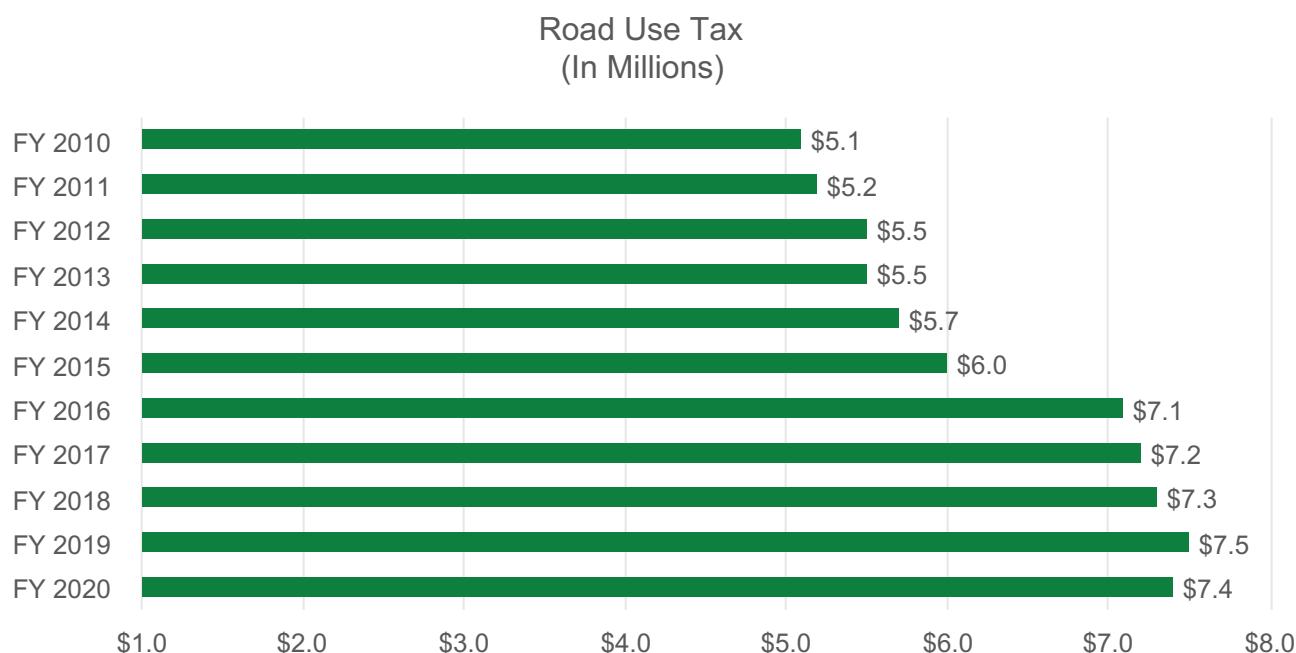
As we approach the preparation of the FY 2022-2026 Capital Improvement Program (CIP) the challenge is not the City's capacity to borrow money but (a) how to identify, limit, and prioritize projects which justify the interest payments and; (b) how to balance high-priority projects against their impact on the property tax rate.

GUIDELINE

There are many high priority capital improvement projects which must be constructed during the FY 2022 - FY 2026 period. The reductions in DRA rent and distribution over the years may impact the need to borrow for projects. As in the past, debt will be required on several major capital projects, including the Bee Branch Watershed Project, Airport Improvements, Park Improvements, Sidewalk and Street Improvements, Sanitary Sewer Fund, Parking Fund, and Water Fund. In FY 2022 - FY 2026, borrowings will also include smaller projects and equipment replacements such as Park developments and Public Works equipment. These smaller borrowings will be for a term not exceeding the life of the asset and not less than six years in accordance to the Debt Management Policy. Alternative sources of funds will always be evaluated (i.e. State Revolving Loan Funds) to maintain the lowest debt service cost.

AA. ROAD USE TAX FUND**DISCUSSION**

Actual Road Use Tax Fund receipts are as follows:



The FY 2021 budget was based on receiving \$7,445,877 in Road Use Tax funds. In FY 2021, 90% of the Road Use Tax income is in the operating budget. The State of Iowa increased the gas tax 10 cents per gallon in FY 2016.

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

GUIDELINE

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

BB. COMMERCIAL AND INDUSTRIAL DEVELOPMENT

GUIDELINE

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

CC. HOUSING

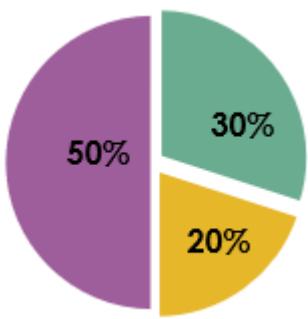
GUIDELINE

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

DD. SALES TAX

GUIDELINE

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



Sales Tax 50%: Property Tax Relief

Sales Tax 30%:

- (a) The reduction by at least 75% of street special assessments.

Sales Tax 20%:

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

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

DISCUSSION

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

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

Consistent with past use of DRA distributions, 100% of the February 2022 projections of operating surplus have been anticipated as resources to support the Fiscal Year 2022 capital improvement

projects. The estimates received from the DRA will be reduced by 5 percent for FY 2024 resources, 10 percent for FY 2025, and 15 percent for FY 2026 resources, to provide a margin of error in case the estimates are not realized.

GUIDELINE

In Fiscal Year 2022, the City anticipates distribution of a significant amount of net cash proceeds for use in the Capital Improvement Program. These amounts will be budgeted in the Five-Year CIP in the year they are received and will be used to reduce required General Obligation borrowing. The three out-years will be discounted by 5 percent, 10 percent, and 15 percent respectively.

FF. EMPHASIS ON INITIATIVES THAT REDUCE FUTURE OPERATING BUDGET EXPENSE

GUIDELINE

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

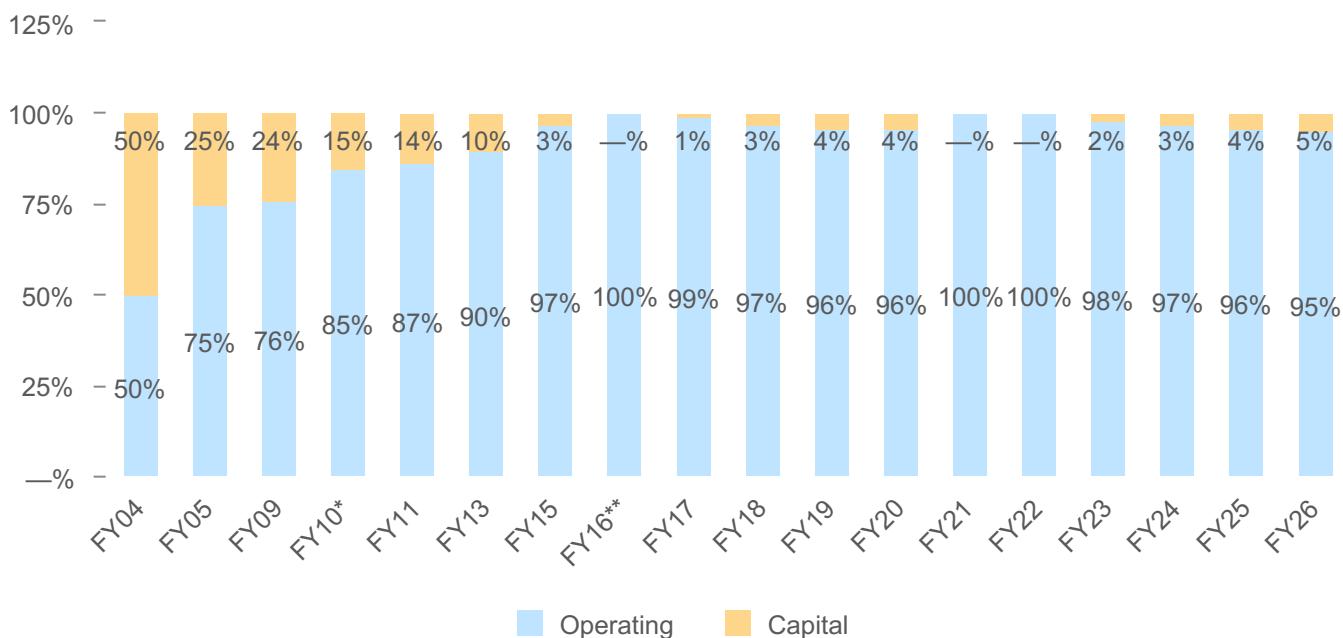
GG. USE OF GAMING-RELATED RECEIPTS

DISCUSSION

On April 1, 2004, a new lease took effect with the Dubuque Racing Association for lease of the Dubuque Greyhound Park and Casino. This new lease was negotiated after the FY 2005 budget was approved and raised the lease payment from ½% of coin-in to 1% of coin-in. This new lease and the expansion of gaming at Dubuque Greyhound Park and Casino, from 600 gaming positions to 1,000 gaming positions, effective August 1, 2005, provided additional revenues to the City of Dubuque.

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

Split of DRA Gaming Taxes & Rents Between Operating & Capital Budgets

**Notable Changes:**

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

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

The Diamond Jo expanded to a land-based barge casino facility and increased to 1,100 slots on December 1, 2008. This expansion was projected to decrease the Q gaming market and correspondingly the coin-in by just over 21 percent. Based on the projected market share loss, the City did not receive a distribution of cash flows from the Dubuque Racing Association (DRA) in Fiscal Years 2009 and 2010.

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

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

Fiscal Years	Impact of Revised Five-Year DRA Projections
2009-2013	\$-7,000,000
2010-2014	\$-4,800,000
2011-2015	\$-1,000,000
2012-2016	\$-3,200,000
2013-2017	\$-2,900,000
2014-2018	No Change
2015-2019	\$-3,200,000
2016-2020	\$-3,100,000
2017-2021	\$-1,300,000
2018-2022	\$-1,400,000
2019-2023	\$308,076
2020-2024	\$131,141
2021-2025	\$+675,306
2022-2026	\$-436,956
Total Impact	\$-27.2 Million

From FY 2009 thru FY 2026, the City's lease payments have been reduced \$27.2 Million.

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.**

The current Dubuque market is approximately \$88 million annually in 2020 down from the \$120 million market in 2019. DRA share of the market was 42.7% in 2020 and 41.2% in 2019. The DRA has projected a 21% increase in gross gaming revenue for Calendar Year 2021. The DRA projects Sports Betting revenue in 2021 of \$760,271. The DRA gaming projections include minimal growth in revenues over the next five years with a growth rate of 2.4% in FY 2022, a growth rate of 2.1% in FY 2023, and a growth rate of 0.5% in FY 2024 and beyond.

During 2019, Illinois passed legislation regarding six additional casinos, Sports Betting and increased Video Lottery Terminals (VLT) through the state. The casino license issued for Rockford will be the closest. The Rockford City Council voted on October 7, 2019 to certify the Hard Rock Casino as the city's choice for a new casino. On October 28, 2020, the Illinois Gaming Commission delayed its decision to approve the license for the new Rockford casino stating that they would need upwards of six months to make a final ruling. The Hard Rock Casino plans construction of a \$330M casino and hotel. Construction will last approximately 18 to 24 months.

Sport Betting in Illinois was approved in June 2019 with the first Retail Sports Book going live on March 9, 2020 and Mobile Sports Wagering going live on June 18, 2020.

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

The 50¢ per patron tax previously received from the Diamond Jo was replaced by a \$500,000 fixed payment based on their revised parking agreement which expires June 16, 2029. The riverboat related tax on bets increased from \$344,400 in FY 2021 to \$304,000 in FY 2022.

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GLOSSARY

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Balanced Budget: Occurs when planned expenditures equal anticipated revenues.

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

Comprehensive Annual Financial Report:

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

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

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

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

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

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

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

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

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

Deferred Compensation: Income deferred until retirement age.

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tax Increment Financing Funds: These funds are used to account for receipt of property taxes allocated to various tax increment financing districts and used to pay the principal and interest on tax increment debt, as well as to make major infrastructure expenditures.

Tax Levy: The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

Tax Rate: The amount of tax stated in terms of a unit of the tax base, for example, dollars per \$1,000 of assessed valuation.

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Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tort Liability: A tort is a wrong against an individual or property that is neither a crime nor a violation of contract. A court could find the City liable or responsible when a tort occurs on City property, as a result of the actions of a City employee, or the function of a City operated activity. The City levies a special tax to purchase tort liability and to cover the cost of tort damages for which the City is found responsible.

Transfers: Involves the movement of money between City funds.

Trust and Agency Funds: Funds used to account for assets held by the government in a trustee capacity, for individuals or other groups associated with the government. Agency monies or assets are held by a government. Agency monies or assets are held by a government acting as an agent acting as an agent for others, i.e. Landfill.

Unamortized Premium and Discount: when bonds are sold, the difference in the price above par or face value (premium) or below par (discount) is recognized over the life of the bonds. The amount of the premium or discount not yet recognized is called the unamortized premium or discount.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Variable Cost: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Valuation: The official value established for various properties within set State guidelines, for taxation purposes. The assessed valuation of property is that portion of the property's value upon which taxes are levied.

Working Cash: Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator: A unit of work to be done (e.g. number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years: The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full- time, year round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

Acronyms

ACH: Automated Clearing House

ADA: Americans With Disabilities Act

AED: Automated External Defibrillator

AICPA: American Institute of Certified Public Accountants

ARRA: American Recovery & Investment Act

CAD: Computer Aided Design

CAFR: Comprehensive annual Financial Report

CALEA: Commission on Accreditation for Law Enforcement Agencies

CD: Compact Disc

CDBG: Community Development Block Grant

CEBA: Community Economic Betterment Account

CF: Cubic Feet

CIP: Capital Improvement Program

COBRA: Consolidated Omnibus Budget Reconciliation Act

COLA: Cost-of-living Adjustment

COPS: Community Orientated Policing Services sponsored by the U.S. Department of Justice

CPI: Consumer Price Index

DCSD: Dubuque Community School District

DCVB: Dubuque Convention & Visitors Bureau

DMATS: Dubuque Metropolitan Area Transportation Study

DVD: Digital Video Disc

EMD: Emergency Medical Dispatching

EMS: Emergency Medical Services

EOC: Emergency Operations Center

EPA: Environmental Protection Agency

FAA: Federal Aviation Administration

FBO: Fixed Base Operator - Airport

FD: Fire Department

FEMA: Federal Emergency Management Agency

Acronyms

FHWA: Federal Highway Agency

FOG: Fats, Oil, and Grease

FTA: Federal Transit Administration

FTE: Full-Time Equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

G.O.: General Obligation

GPS: Global Positioning System

GTSB: Governor's Traffic Safety Bureau

HAZMAT: Hazardous Materials

HHW: Household Hazardous Waste

HMGP: Hazard Mitigation Grant Program

HUD: Housing and Urban Development

HVAC: Heating, Ventilation, and Air Conditioning

IA: Iowa

ICAP: Iowa Communities Assurance Pool

ICMA: International City/County Management Association

IEDA: Iowa Economic Development Authority

IDNR: Iowa Department of Natural Resources

IDOT: Iowa Department of Transportation

ILC: Iowa League of Cities

ILS: Integrated Library System

IMFOA: Iowa Municipal Finance Officers Association

IT: Information Technology

kV: Kilovolts

KWH: Kilowatt Hour

Acronyms

LED: Light Emitting Diode

LEED: Leadership in Energy & Environmental Design

LMI: Low and Moderate Income

LOC: Letters of Compliance

LOST: Local Option Sales Tax

LT: Long-term

LUPP: Land Use Policy Plan

MFPRSI: Municipal Fire and Police Retirement System of Iowa

MGD: Million Gallons Per Day

MHZ: Megahertz

MPO: Metropolitan Planning Organization

MS4: Municipal Separate Storm Sewer System

MSRP: Manufacturer's Suggested Retail Price

MW: Megawatt

NADC: National Animal Disease Center

NICC: Northeast Community College

NOI: Notice of Intent

NPDES: National Pollutant Discharge Elimination System

OEM: Original Equipment Manufacturer

OMB: Office of Management and Budget

OPEB: Other Post-Employment Benefits

OSHA: Occupational Safety & Health Administration

OWI: Operating While Intoxicated

P&Z: Planning and Zoning

PAYG: Pay-as-you-go

PC: Personal Computer

P-Card: Purchasing Card

PILOT: Payment in lieu of taxes

Acronyms

PIN: Personal Identification Number

PIO: Public Information Officer

PM: Performance Measures

RFID: Radio Frequency Identification

RISE: Revitalize Iowa's Sound Economy

ROW: Right-of-Way

RR: Railroad

RSS: Resident Satisfaction Survey

RUT: Road Use Tax Fund

SA: Special Assessment

SCADA: Supervisory Control & Data Acquisition

SOG: Standard Operating Guidelines

SR: Special Revenue Funds

SRF: State Revolving Fund

SRO: School Resource Officer

SSSE: Sanitary Sewer System Evaluation

STP: Surface Transportation Program

SWPPP: Stormwater Pollution Prevention Plan

TIF: Tax Increment Financing Funds

TIS: Traffic Impact Studies

W&RRC: Water & Resource Recovery Center

YR: Year

ZBA: Zoning Board of Adjustment