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BUDGET IN BRIEF

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

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

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

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

Fee Increases for Fiscal Year 2022

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

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

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

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

FY22 RECOMMENDED BUDGET

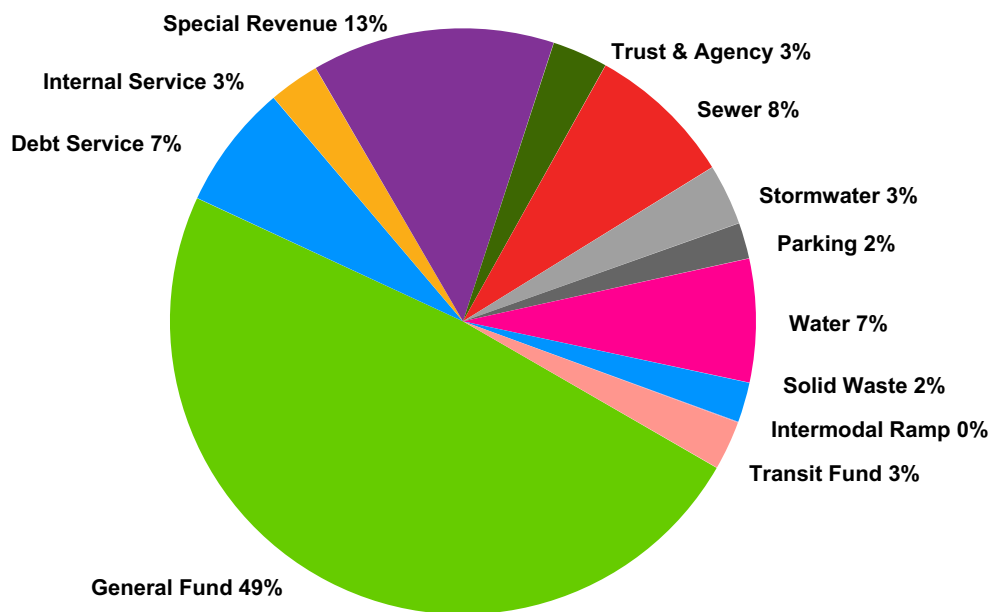
The City’s recommended budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2021 through June 30, 2022. A separate capital budget includes appropriations for infrastructure related to projects, such as roads, buildings, and equipment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

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

APPROPRIATED BUDGET BY FUND

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

FY22 Operating Appropriations by Fund



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

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

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

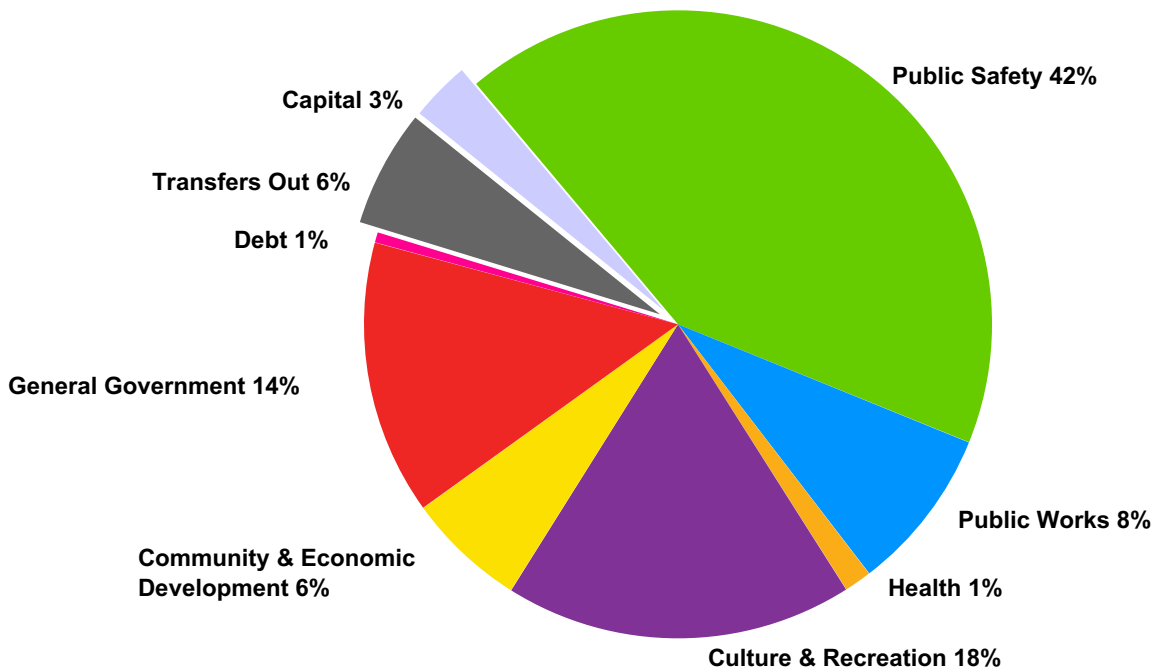
For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section

How General Fund Money is Spent

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

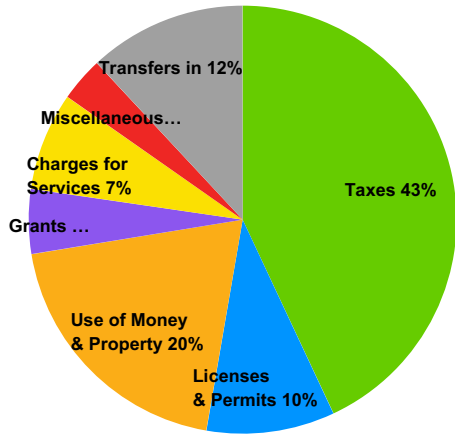
42.3 %	PUBLIC SAFETY	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
17.9 %	CULTURE & RECREATION	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
14.1 %	GENERAL GOVERNMENT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

FY22
How General Fund Money is Spent

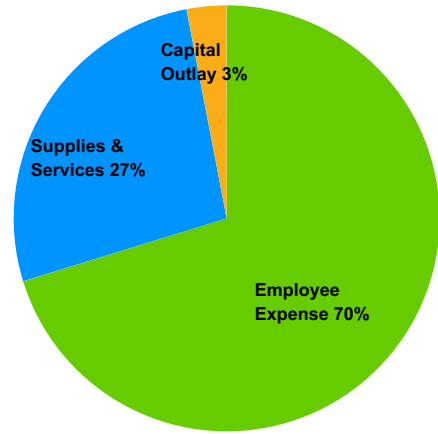


GENERAL FUND REVENUE & EXPENDITURES

General Fund Operating Sources



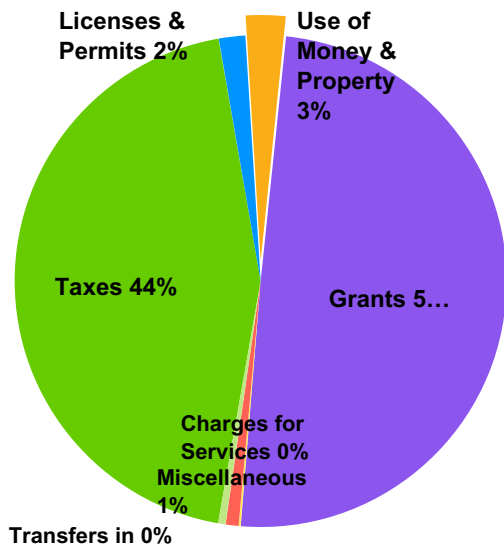
General Fund Operating Uses



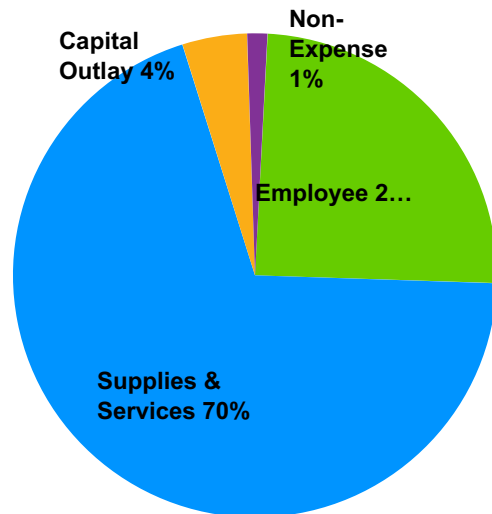
SPECIAL REVENUE FUNDS

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

Special Revenue Operating Sources



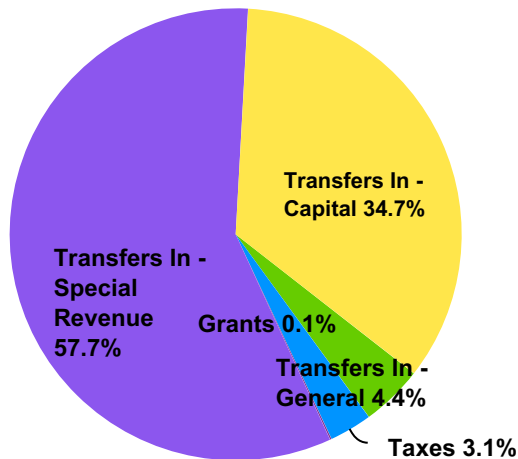
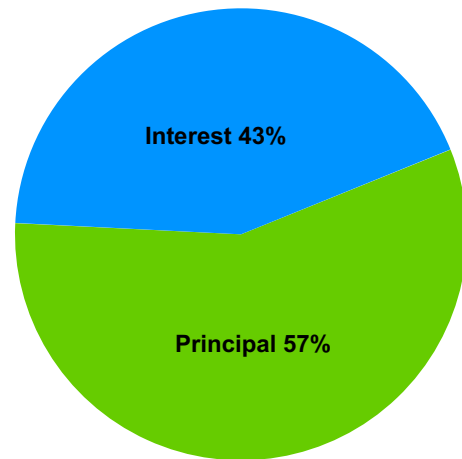
Special Revenue Operating Uses



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

DEBT SERVICE FUND

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

Debt Service Sources

Debt Service Uses


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

ENTERPRISE FUNDS

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

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

Enterprise Funds budgets are shown in the Financial Summaries section.

INTERNAL SERVICE FUNDS

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

STAFFING CHANGES

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

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

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

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

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

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

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

HOW IS THE BUDGET FUNDED?
Property Taxes

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

Other Taxes

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

Licenses and Permits

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

Use of Money and Property

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

Intergovernmental Revenue

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

Charges for Services

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

Special Assessments

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

Miscellaneous Revenue

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

RECOMMENDED CAPITAL IMPROVEMENT PLAN

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

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

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

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

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

FY22 RECOMMENDED CAPITAL BUDGET HIGHLIGHTS

Fire

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

Leisure Services

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

Water

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

Water & Resource Recovery Center

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

Airport

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

Public Works

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

Sanitary Sewer Improvements

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

Stormwater Improvements

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

Street Related Improvements

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

Traffic Improvements

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

Engineering Miscellaneous

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

Economic Development

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

Transit

Transit Vehicle Replacement - \$1,280,276

Parking

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

Housing and Community Development

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

City Manager's Office

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

Finance

General Ledger Software - \$2,145,595

Information Services

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