

**2022**



Adopted for  
**Fiscal Year 2022**



# **RESIDENT'S** BUDGET GUIDE

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# **CITY of DUBUQUE, IOWA**

## **RESIDENT'S GUIDE**

**to the**

**ADOPTED**

**FISCAL YEAR 2022 Budget**

### **CITY MISSION STATEMENT**

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

### **2035 VISION STATEMENT**

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

### **CITY COUNCIL**

**Roy D. Buol, Mayor**

**Ric W. Jones  
Susan R. Farber  
Danny C. Sprank**

**David T. Resnick  
Laura J. Roussell  
Brad M. Cavanagh**

### **ADMINISTRATIVE STAFF**

**Michael C. Van Milligen  
Crenna M. Brumwell  
Adrienne N. Breifelder  
Cori L. Burbach  
Jennifer M. Larson  
Jenna G. Hirtz  
Kayla A. Morrison  
Juanita A. Hilkin  
Stephanie A. Valentine  
Ella M. Lahey  
Randy W. Gehl  
Kristin R. Hill**

**City Manager  
City Attorney  
City Clerk  
Assistant City Manager  
Director of Finance & Budget  
Budget & Financial Analyst  
Budget & Financial Analyst  
Office Manager  
Secretary  
Confidential Account Clerk  
Public Information Officer  
Communications Specialist**

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# DUBUQUE CITY COUNCIL

## CONTACT INFORMATION



**MAYOR**

### Roy D. Buol

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



**AT-LARGE**

### Ric W. Jones

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



**AT-LARGE**

### David T. Resnick

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



**FIRST WARD**

### Susan R. Farber

1755 Overview Court  
Dubuque, Iowa 52003  
Phone: (563) 690-6505  
sfarber@cityofdubuque.org  
Term Expires: Dec. 31, 2021



**SECOND WARD**

### Laura J. Roussell

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



**THIRD WARD**

### Danny C. Sprank

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



**FOURTH WARD**

### Brad M. Cavanagh

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

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# MEET THE DEPARTMENT MANAGERS



**Gina Bell**  
Sustainable Communities  
Coordinator  
563.589.6038  
gbell@cityofdubuque.org



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



**Adrienne Breitfelder**  
City Clerk  
563.589.4100  
abreitf@cityofdubuque.org



**Crenna Brumwell**  
City Attorney  
563.583.4113  
cbrumwel@cityofdubuque.org



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



**Jill Connors**  
Economic Development  
Director  
563.589.4213  
jiconno@cityofdubuque.org



**Mary Rose Corrigan**  
Public Health Specialist  
563.589.4181  
mcorriga@cityofdubuque.org



**Mark Dalsing**  
Police Chief  
563.589.4410  
mdalsing@cityofdubuque.org



**Todd Dalsing**  
Airport Director  
563.589.4127  
tdalsing@cityofdubuque.org



**Randy Gehl**  
Public Information Officer  
563.589.4151  
rgehl@cityofdubuque.org



**Susan Henricks**  
Library Director  
563.589.4225  
shenricks@dubuque.lib.ia.us



**John Klostermann**  
Public Works Director  
563.589.4250  
jkloster@cityofdubuque.org



**Chris Kohlmann**  
Information Services Manager  
563.589.4280  
ckohlman@cityofdubuque.org



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



**Kelly Larson**  
Human Rights Director  
563.589.4190  
klarsen@cityofdubuque.org



**Mark Murphy**  
Emergency Communications  
Manager  
563.589.4415  
mmurphy@cityofdubuque.org



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



**Gus Psihoyos**  
City Engineer  
563.589.4270  
gpsihoya@cityofdubuque.org



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



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



**Rick Steines**  
Fire Chief  
563.589.4160  
rsteines@cityofdubuque.org



**Shelley Stickfort**  
Human Resources Director  
563.589.4125  
sstickfo@cityofdubuque.org



**Mike Van Milligen**  
City Manager  
563.589.4110  
clymgr@cityofdubuque.org



**Marie Ware**  
Leisure Services Manager  
563.589.4263  
mware@cityofdubuque.org



**Wally Wernimont**  
Planning Services Manager  
563.589.4210  
wwernimo@cityofdubuque.org

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



**Maureen Quann**  
Assistant City Attorney  
563.583.4113  
mquann@cityofdubuque.org



**Barry Lindahl**  
Senior Counsel  
563.583.4113  
balesq@cityofdubuque.org



**Trish Gleason**  
Assistant City Clerk  
563.589.4100  
tgleason@cityofdubuque.org



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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Dubuque  
Iowa**

For the Fiscal Year Beginning

**July 01, 2020**

*Christopher P. Morrill*  
Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Dubuque, Iowa, for its Annual Budget for the fiscal year beginning July 01, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This City of Dubuque has been awarded this honor for the past 15 years in a row.

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# **CITY MANAGER'S BUDGET MESSAGE**

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## BUDGET INTRODUCTION

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

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

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

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

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

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



**TO:** The Honorable Mayor and City Council Members  
**FROM:** Michael C. Van Milligen, City Manager  
**SUBJECT:** Fiscal Year 2022 Budget Recommendation  
**DATE:** February 26, 2021 (updated 4/12/2021)

It is my goal that the Fiscal Year 2022 budget recommendation will reflect the City Vision and Mission Statements as established by the Mayor and City Council and be responsive to the goals and priorities established by the Mayor and City Council in their August 2020 annual goal setting session. The Fiscal Year 2022 budget recommendation includes a property tax rate decreased of (2.51)%. This translates into the following:

	<b>% Change</b>	<b>\$ Change</b>
Property Tax Rate	-2.51%	-\$0.26
Average Residential Payment	0.00%	\$0.00
Average Commercial Payment	-1.60%	-\$50.64
Average Industrial Property	-1.90%	-\$88.98
Average Multi-Residential Property	-7.64%	-\$144.99

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.

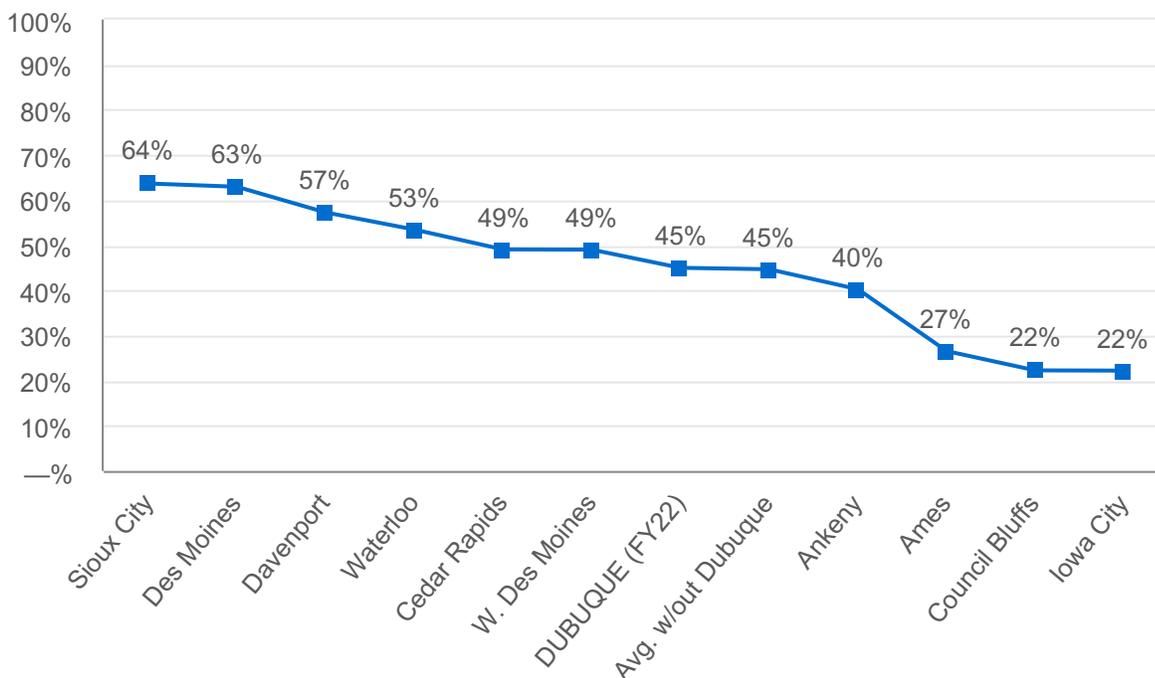


- Highest-ranked city (Waterloo, \$18.44) is 82% higher than Dubuque
- Average of other 10 cities (\$15.22) is 50% higher than Dubuque

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 5<sup>th</sup> 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
<b>City’s Spendable General Fund Cash Reserve Fund Balance</b>	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632
<b>% of Projected Revenue</b>	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 \$9.8890, a **2.51% decrease in the property tax rate**.

**2035 VISION STATEMENT**

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**CITY OF DUBUQUE GOALS 2025**

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

♦**Sustainable Environment:** Preserving and Enhancing Natural Resources

♦**Vibrant Community:** Healthy and Safe

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

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

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

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

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

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

**2020-2022 POLICY AGENDA**

**TOP PRIORITIES (in alphabetical order)**

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

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

Multiple City departments have existing relationships with the Dream Center. These include funding for "Dream Center School Connectors" through the FY21 Purchase of Services grant, Community Oriented Policing (COP) division assisting with mentoring and recreation activities, Leisure Services partnerships to make connections with current services and other organizations that will may be beneficial to them. The City provided a \$10,000 planning grant to prepare for ADA improvements to their building, which was approved for funding in the FY21 budget. In addition to \$40,000 in operating support in FY21 and FY22. The Dream Center has some capitals needs and resources are being identified outside of the FY21 budget process as well. The City is providing \$276,000 to match some of their existing resources to complete a facility upgrade that will qualify the Dream Center for over \$800,000 a year in State of Iowa childcare subsidies. In FY22, an additional \$10,000 in operating support is recommended to provide support for 66 children for an entire year of programming.

- **Equitable Fine and Fee Reform: Report, Direction and Actions:** This project examines how the City's fines and fee structures impact our most vulnerable population, particularly communities of color. Key issues include a thorough analysis of quantitative and qualitative data to understand impact, legislative advocacy at the county, state, and federal level, and actions to restructure fine and fee schedules and practices. Staff capacity to manage recommended programs will be key to successful implementation. The Community Diversion & Prevention Coordinator (Police) and Community Outreach Coordinator (Americorps) recommended for funding will increase that capacity and assist in implementation of pilot program(s).
- **Equitable Poverty Prevention Plan Implementation:** In 2021, the City Council prioritized the creation of an Equitable Poverty Reduction & Prevention Plan. The Plan was delivered to Council by Public Works LLC, and lays out an implementation strategy to reduce poverty, especially in communities of color. The FY22 budget recommends funding for Public Works LLC to continue assisting the City in implementation. It also recommends the creation of a new Office of Shared Prosperity & Neighborhood Support. This department will be led by a Director of OSPNS (re-imagining the existing Neighborhood Development Specialist for no net property tax impact) and also include a Data Analyst and part-time Administrative Assistant.
- **Fountain of Youth: Additional funding:** The Fountain of Youth exists to assist individuals in escaping generational poverty. They offer REAL TALK, Getting in Tune, and Partners in Change programs. Through a FY20 Purchase of Services grant, the City provides funding for FOY's "Partners in Change" program. In addition, the City has offered technical assistance to the FOY for grant writing, strategic planning, and is

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

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

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

### **HIGH PRIORITIES (in alphabetical order)**

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

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

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

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

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

### **2020-2022 MANAGEMENT AGENDA**

#### **TOP PRIORITIES (in alphabetical order)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### HIGH PRIORITIES (in alphabetical order)

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

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

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

Creating an Equitable Community of Choice



# Creating an Equitable Community of Choice

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

Resiliency

Sustainability

Equity

Compassion

Through **Planning,  
Partnerships,  
& People**

[www.cityofdubuque.org](http://www.cityofdubuque.org)

CMC24-111618

### **Implementation of Equitable Poverty Prevention Plan**

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

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

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

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

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

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

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

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

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

**Budget Focused on Public Safety**

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

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

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

**“Part I” Crimes for Calendar Years 2012-2020**

Compiled by the Dubuque Police Department

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

\* Switch to new public safety software August 2014

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

### Traffic/Security Camera System

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

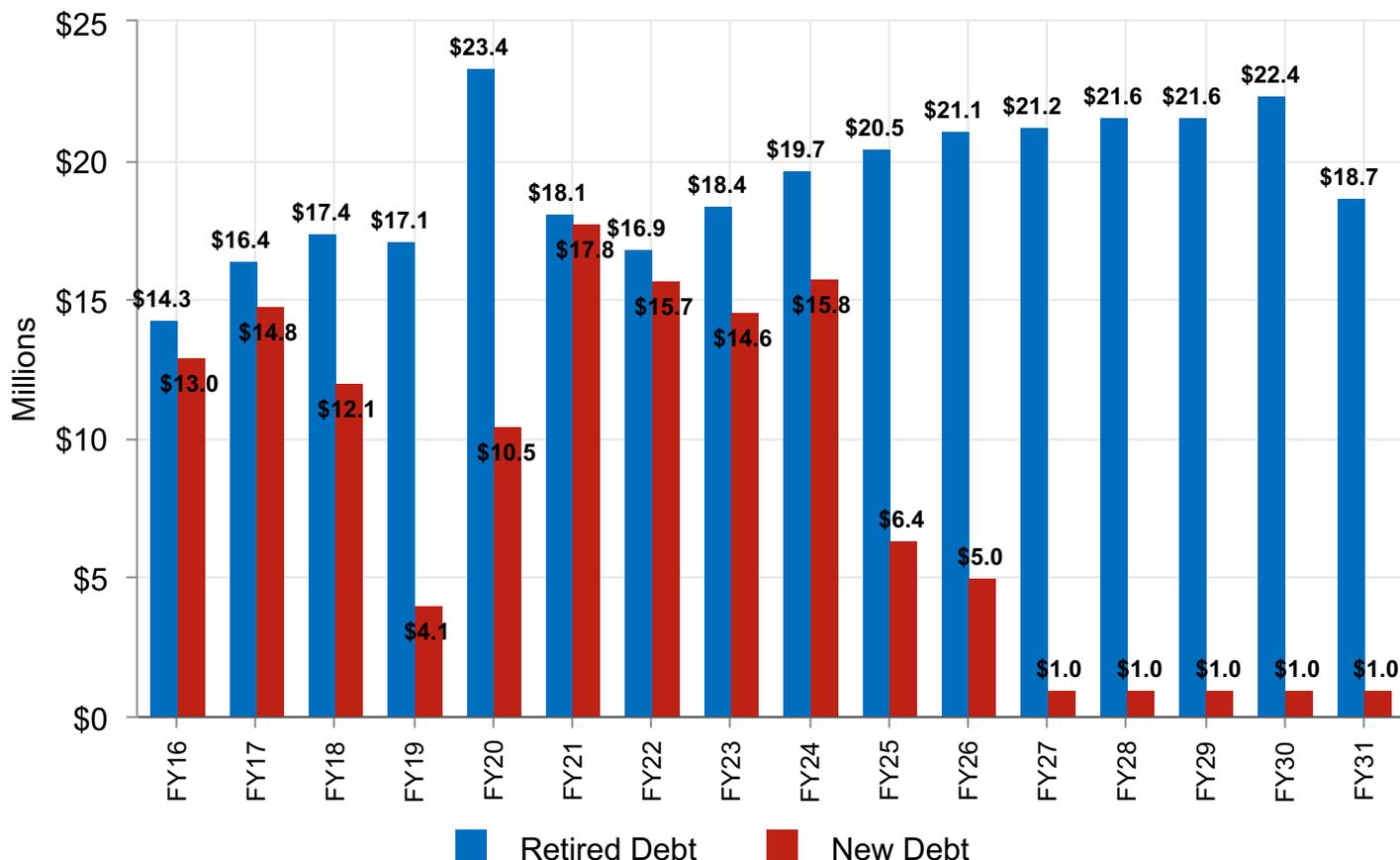
### Fiscal Year 2022 Budget Recommendation

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

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

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

### Retired Debt Versus New Debt (In Millions)



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

### Property Taxes

The Fiscal Year 2022 adopted City property tax rate of \$9.89 per thousand is a 2.51% decrease from Fiscal Year 2021, which follows a 1.81% decrease from Fiscal Year 2020, and a 2.43% decrease from Fiscal Year 2019.

The average homeowner would see no change in their property tax payment for the City portion of their property tax bill. The average commercial property would see decrease, the average industrial property a 1.90% (\$88.98) decrease, and the average multi-residential property a 7.64% (\$144.99) decrease.

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

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

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

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

Rank	City	Tax Rate
11	Waterloo (FY22)	\$19.2400
10	Council Bluffs (FY22)	\$18.2600
9	Des Moines (FY22)	\$17.5600
8	Davenport (FY22)	\$16.7800
7	Cedar Rapids (FY22)	\$15.8760
6	Iowa City (FY22)	\$15.7731
5	Sioux City (FY22)	\$14.4493
4	West Des Moines (FY22)	\$11.7740
3	Ankeny (FY22)	\$9.9500
<b>2</b>	<b>Dubuque (FY22)</b>	<b>\$9.8890</b>
1	Ames (FY22)	\$9.8700
	AVERAGE w/o Dubuque	\$14.95

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

Dubuque has the **SECOND LOWEST** property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY22)) is **94.56%** higher than Dubuque’s rate, and the average is **51.21%** higher than Dubuque.

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

Rank	City	Taxes Per Capita
11	West Des Moines	\$1,167.10
10	Council Bluffs	\$1,079.31
9	Iowa City	\$990.27
8	Cedar Rapids	\$886.70
7	Des Moines	\$824.14
6	Davenport	\$812.14
5	Waterloo	\$748.79
4	Ankeny	\$663.34
3	Ames	\$545.30
2	Sioux City	\$544.63
<b>1</b>	<b>Dubuque</b>	<b>\$453.68</b>
	AVERAGE w/o Dubuque	\$826.17

**Dubuque has the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 157.25% higher than Dubuque's taxes per capita, and the average is 82.10% higher than Dubuque.**

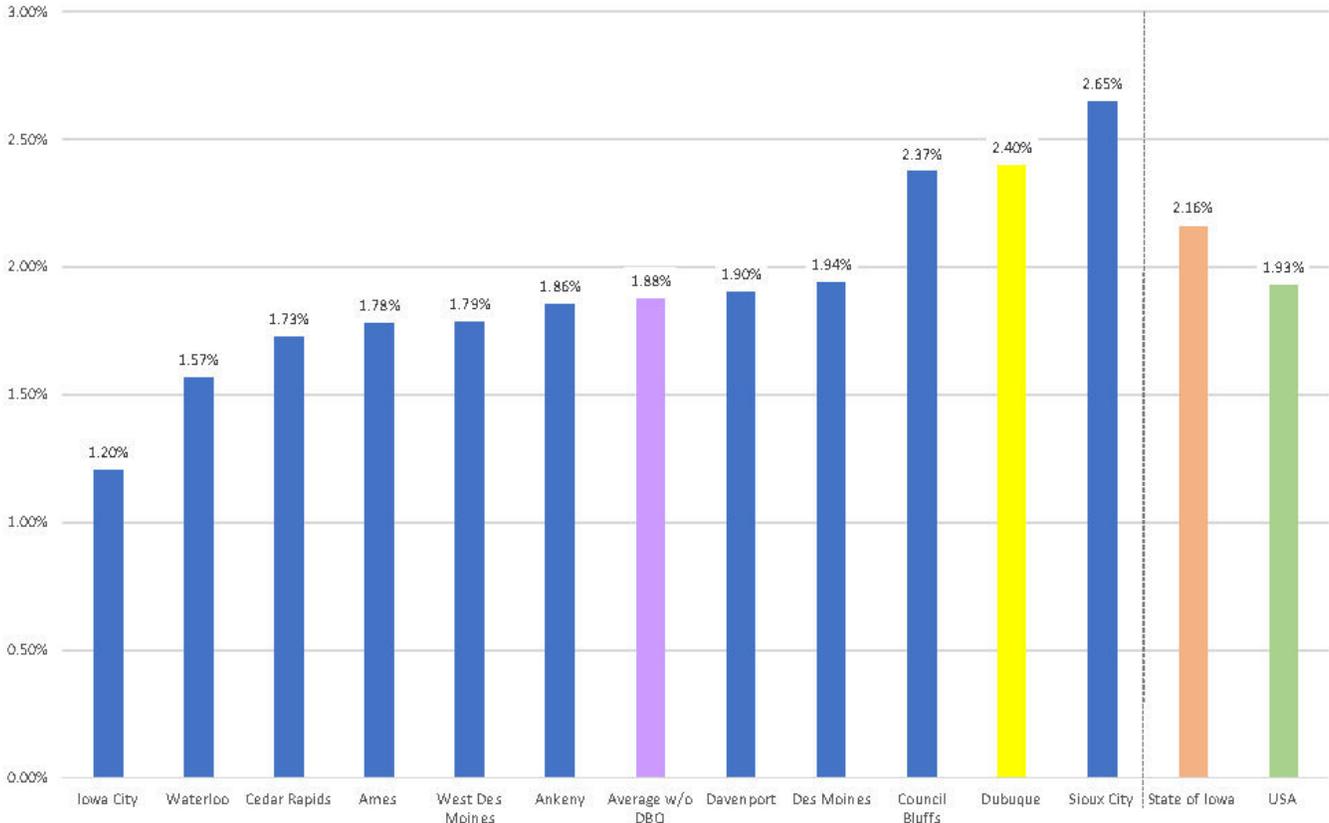
The projected Fiscal Year 2022 property tax asking of \$26,205,437 is a \$2,869 (0.01%) increase from Fiscal Year 2021. The total Fiscal Year 2022 budget recommendation (\$191,235,194) is 3.49% less than the current budget year (Fiscal Year 2021). The Fiscal Year 2022 operating budget recommendation is \$141,892,444 and the Fiscal Year 2022 Capital Improvement Program budget recommendation is \$49,342,750.

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

	Prior to Sales Tax FY 1988	FY 2022	\$ Difference	% Difference
Property Tax Rate	\$ 14.5819	\$ 9.8890	-\$4.69	-32.16%
Average Residential Payment	\$ 512.38	\$ 769.08	+\$256.70	+50.10%
Average Commercial Payment	\$ 2,490.61	\$3,118.65	+\$628.04	+25.22%
Average Industrial Property	\$ 6,975.00	\$4,605.17	-\$2,369.83	-33.98%
Average Multi-Residential Property (FY17)	\$ 2,472.99	\$1,751.65	-\$721.34	-29.17%

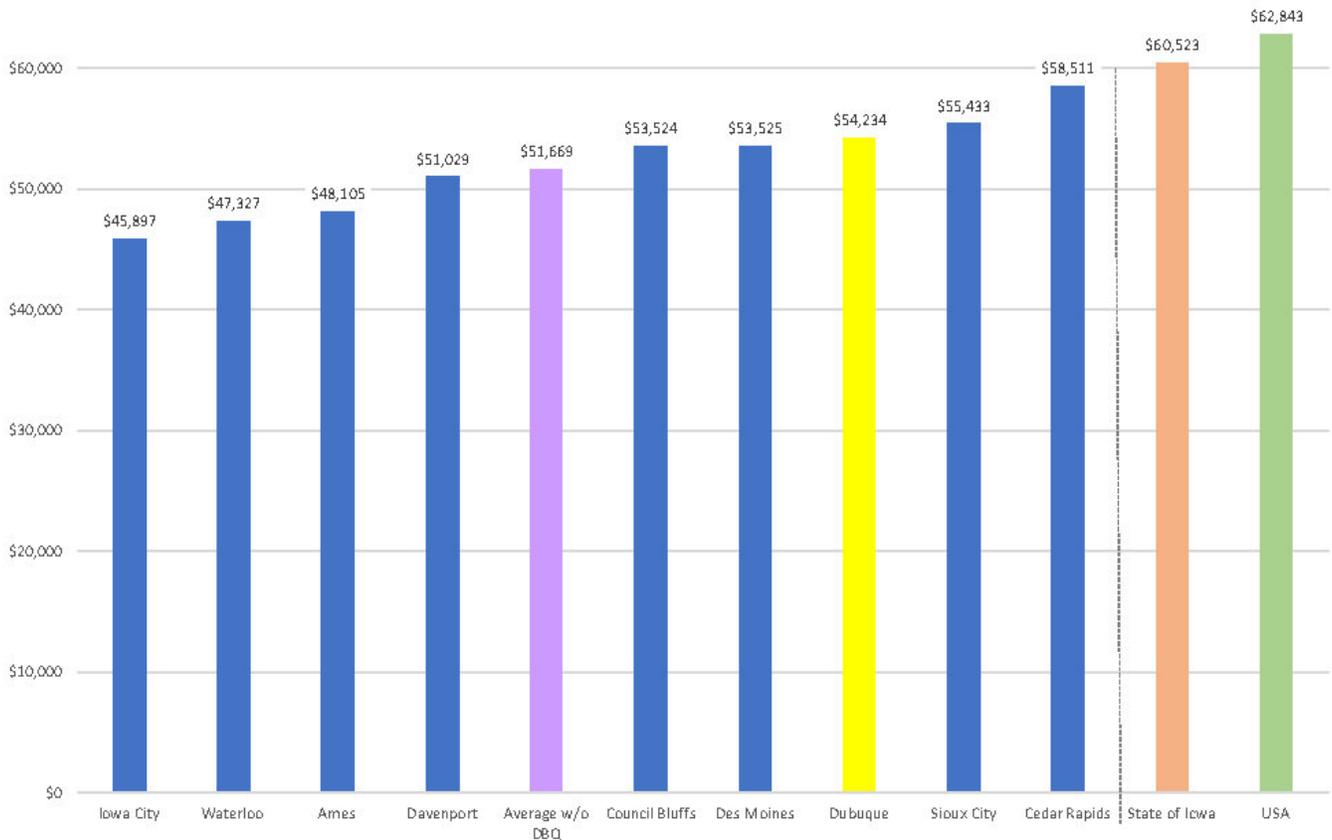
Prior to the pandemic, the residents of the City of Dubuque have seen as steady increase in their median household income over the last 10 years (2.4% annual average) exceeding the national growth rate (1.93% annual average), the growth rate of the State of Iowa (2.16%) and the average growth rate of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

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



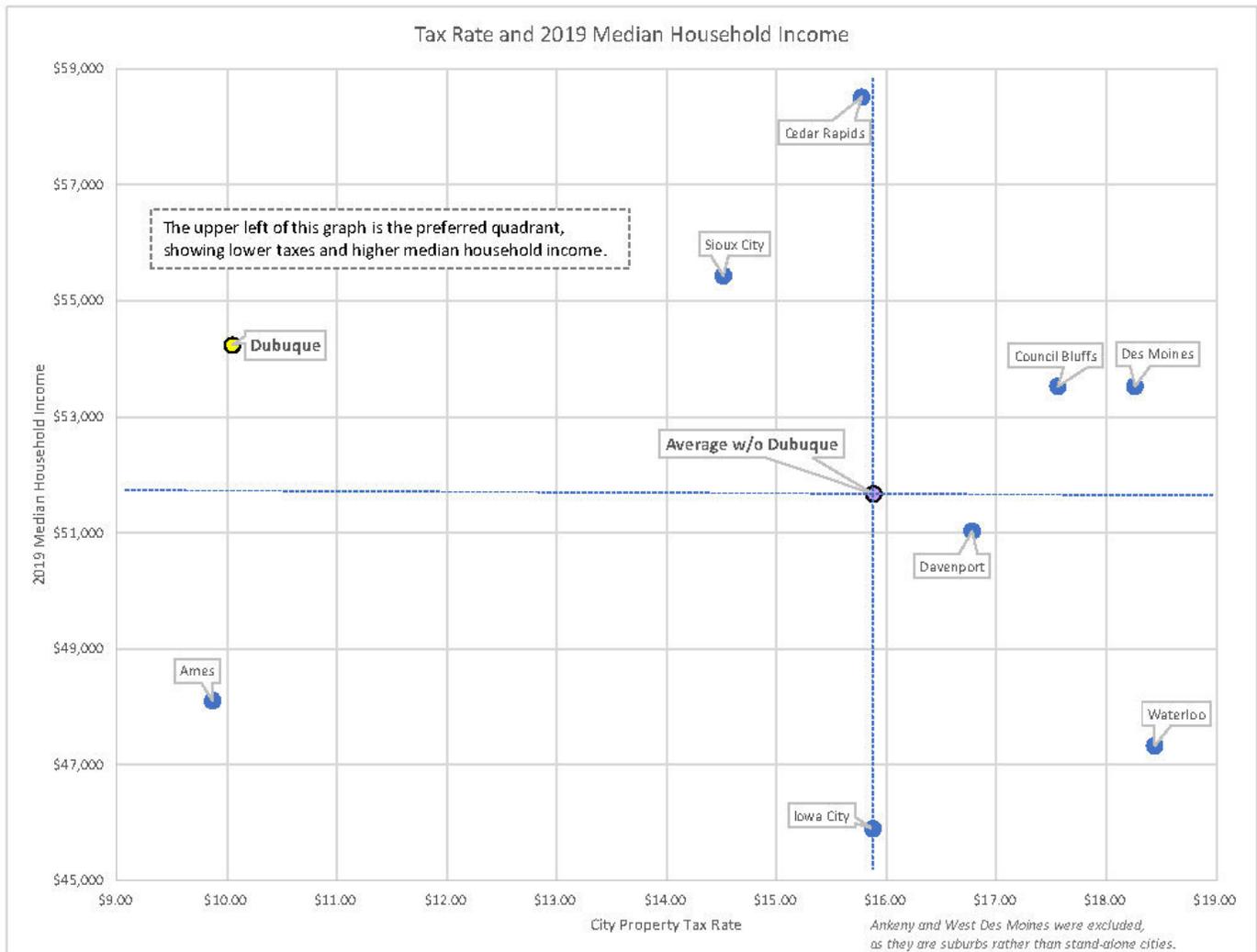
From 2010 to 2019, Dubuque had the 2nd-highest median household income annual growth rate of the 11 largest cities in Iowa. Dubuque is 28% higher than the average of the other 10 cities. Dubuque is 99% higher than the lowest, Iowa City.

2019 Median Household Income (ACS)



In 2019, Dubuque had the third-highest median household income of these 9 largest cities in Iowa. Dubuque is 5% higher than the average of the other 8 cities. Dubuque is 18% higher than the lowest, Iowa City.

*Ankeny and West Des Moines were excluded, as they are suburbs rather than stand-alone cities.*



**Position Eliminations, New Positions and Unfrozen Positions**

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

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

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

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

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

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

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

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

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

### Debt

The City will issue \$54,053,140 in new debt in the Recommended 5-year CIP, mostly for fire truck and pumper replacements, fire station expansion, road improvements, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags.

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

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
<b>Total Draw Downs</b>	<b>\$ 3,424,668</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,424,668</b>

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
<b>Net Debt Reduction</b>	<b>-\$1,188,474</b>	<b>-\$3,829,800</b>	<b>-\$3,902,904</b>	<b>-\$14,079,670</b>	<b>-\$16,090,596</b>	<b>-\$39,091,444</b>

There was a 1.63% increase in assessed value effective January 1, 2020, which is the assessment the Fiscal Year 2022 statutory debt limit is based on. The statutory debt limit effective June 30, 2022 is \$241,616,084. **The City will be at 44.67% of statutory debt limit by June 30, 2022.** In FY 16 the City was at 86.13% of statutory debt limit, so **44.67% in Fiscal Year 2022 is a 41.46% decrease in use of the statutory debt limit.**

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

FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
69.69%	84.31%	83.87%	89.89%	86.13%	69.45%	63.41%	56.32%	50.22%	45.72%

The five year projection of the City’s use of the statutory debt limit from Fiscal Year 2022–2026 including all planned debt issuances subject to the statutory limit and assuming a 2% growth in the City’s assessed valuation beginning in Fiscal Year 2022 is as follows:

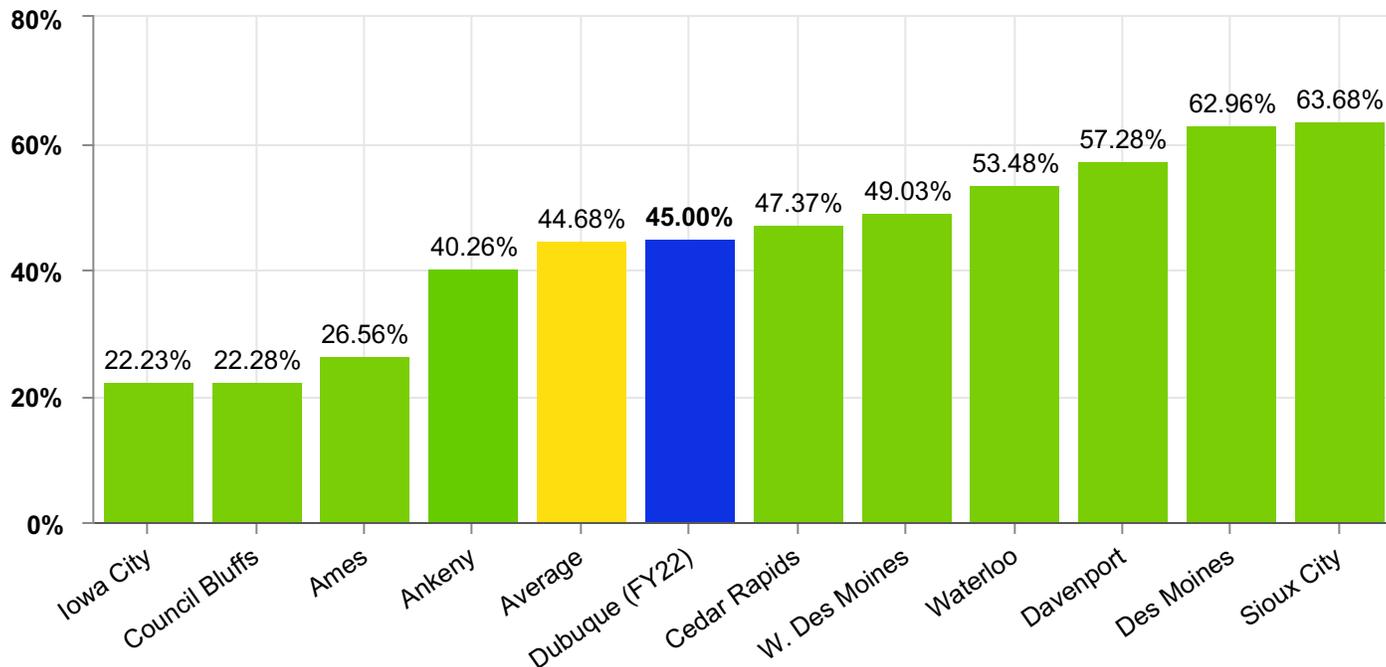
FY 22	FY 23	FY 24	FY 25	FY 26
44.67%	44.15%	44.57%	40.42%	37.08%

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

**Fiscal Year 2020 Legal Debt Limit Comparison for Eleven Largest Iowa Cities**

Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit Utilized
11	Sioux City	\$ 234,052,896	\$ 149,054,999	63.68 %
10	Des Moines	\$ 633,944,619	\$ 399,100,000	62.96 %
9	Davenport	\$ 362,087,372	\$ 207,415,000	57.28 %
8	Waterloo	\$ 198,578,109	\$ 106,207,641	53.48 %
7	Cedar Rapids	\$ 583,572,883	\$ 286,435,000	49.08 %
6	W. Des Moines	\$ 414,397,845	\$ 203,180,000	49.03 %
<b>5</b>	<b>Dubuque (FY22)</b>	<b>\$ 241,616,084</b>	<b>\$ 108,727,970</b>	<b>45.00 %</b>
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 %
	<b>Average w/o Dubuque</b>			<b>44.68 %</b>

### Percent of Legal Debt Limit Utilized



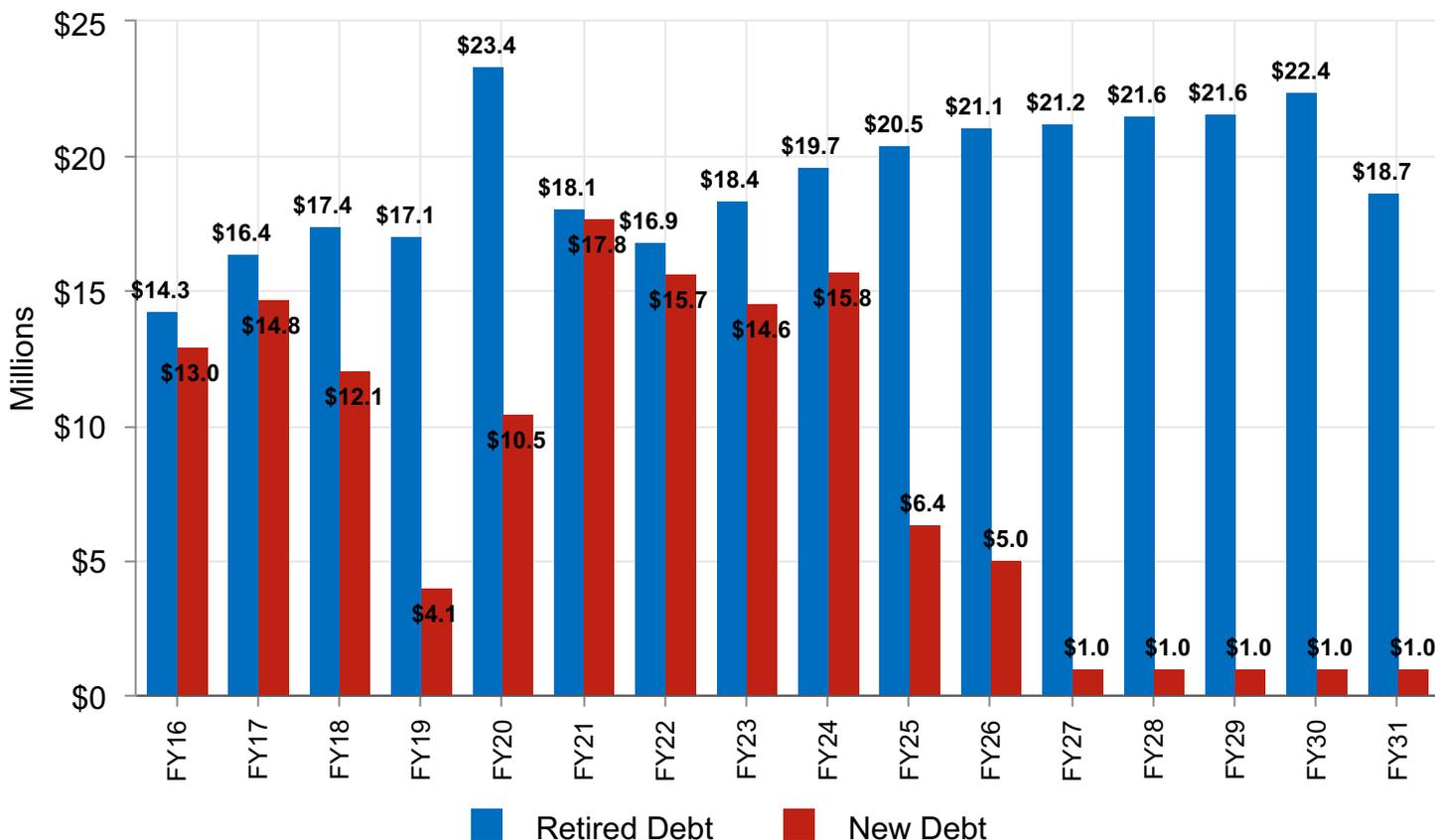
Dubuque ranks as the fifth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is slightly above the average of the other Cities.

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

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

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

### Retired Debt Versus New Debt (In Millions)

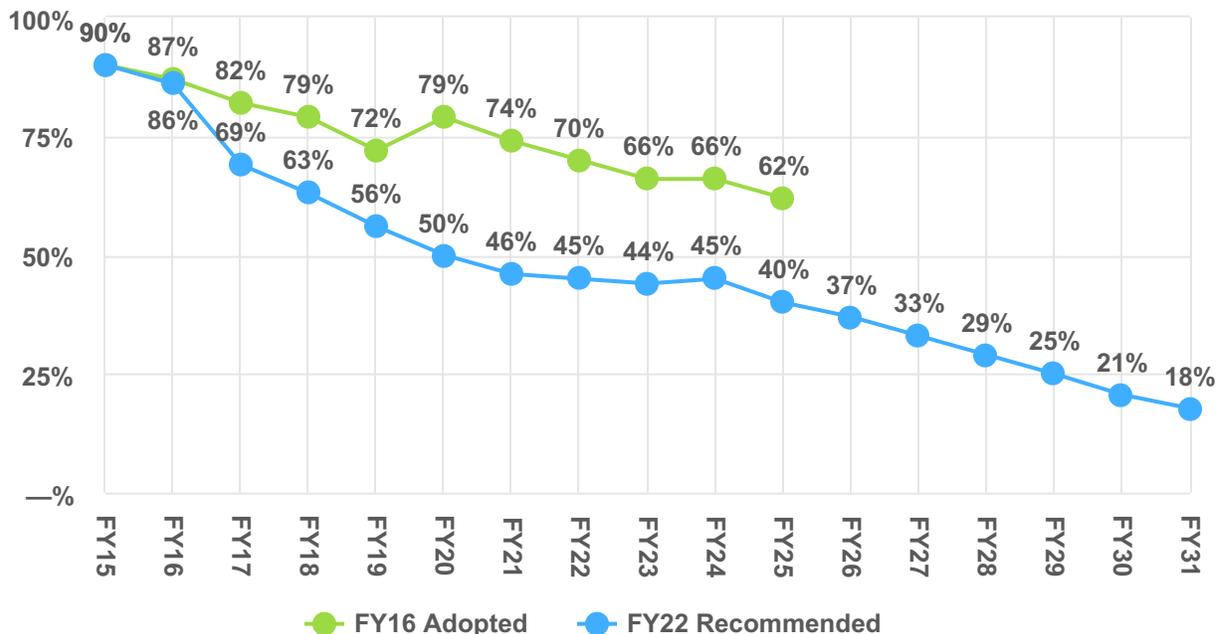


\*In Fiscal Year 2020, the City had \$5,908,200 forgiven of the Bee Branch Upper Bee Branch Loan on June 30, 2020 which increased principal payments reflected.

#### Statutory Debt and Total Debt

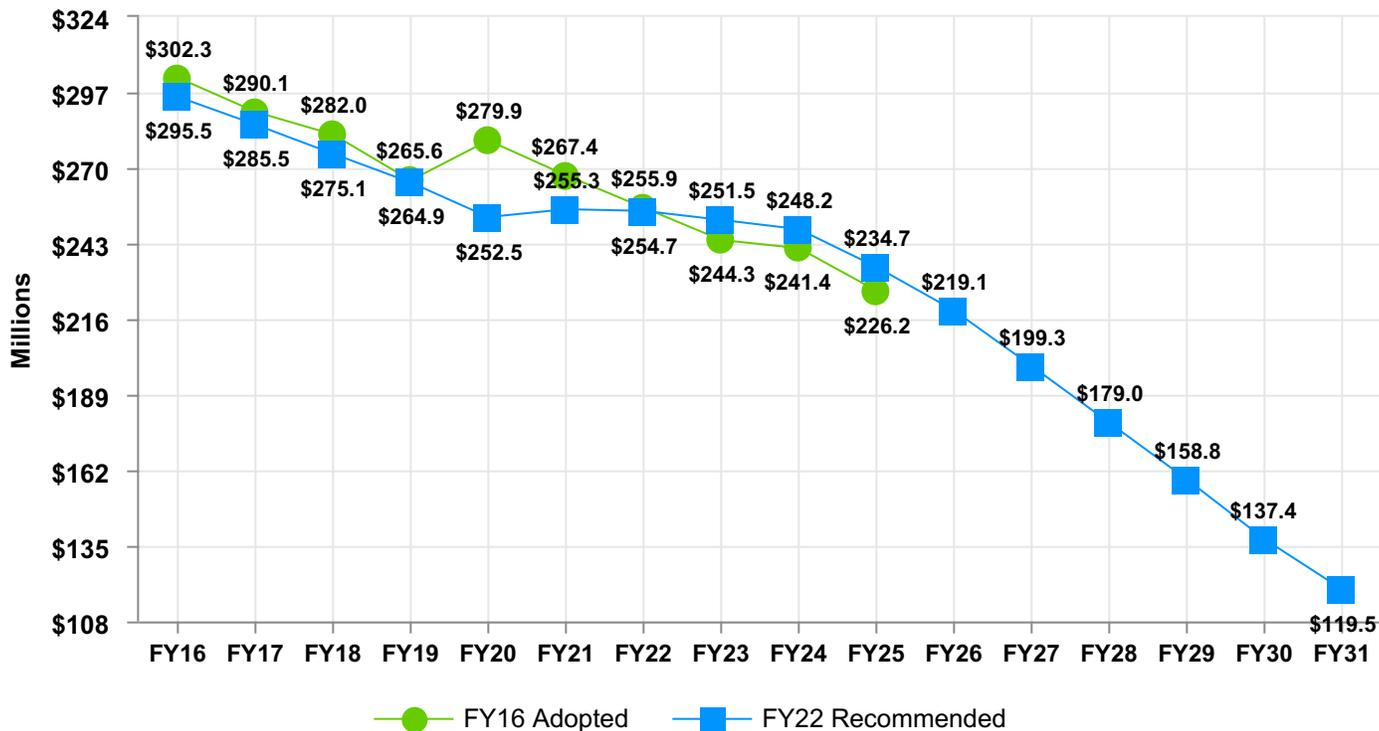
In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The recommended FY 2022 budget will achieve that target throughout the 5-year CIP and also substantially beat overall debt reduction targets over the next five and ten-year periods. **You can see that the Mayor and City Council have significantly impacted the City’s use of the statutory debt limit established by the State of Iowa. In Fiscal Year 2015, the City of Dubuque used 90% of the statutory debt limit. In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2022, the use of the statutory debt limit would be 45%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2026, the City of Dubuque would be at 37% of the statutory debt limit. Projections out 10 years to Fiscal Year 2031 show the City of Dubuque at 18% of the statutory debt limit.** This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

### Statutory Debt Limit Used (as of June 30th)



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

### Total Debt (In Millions)

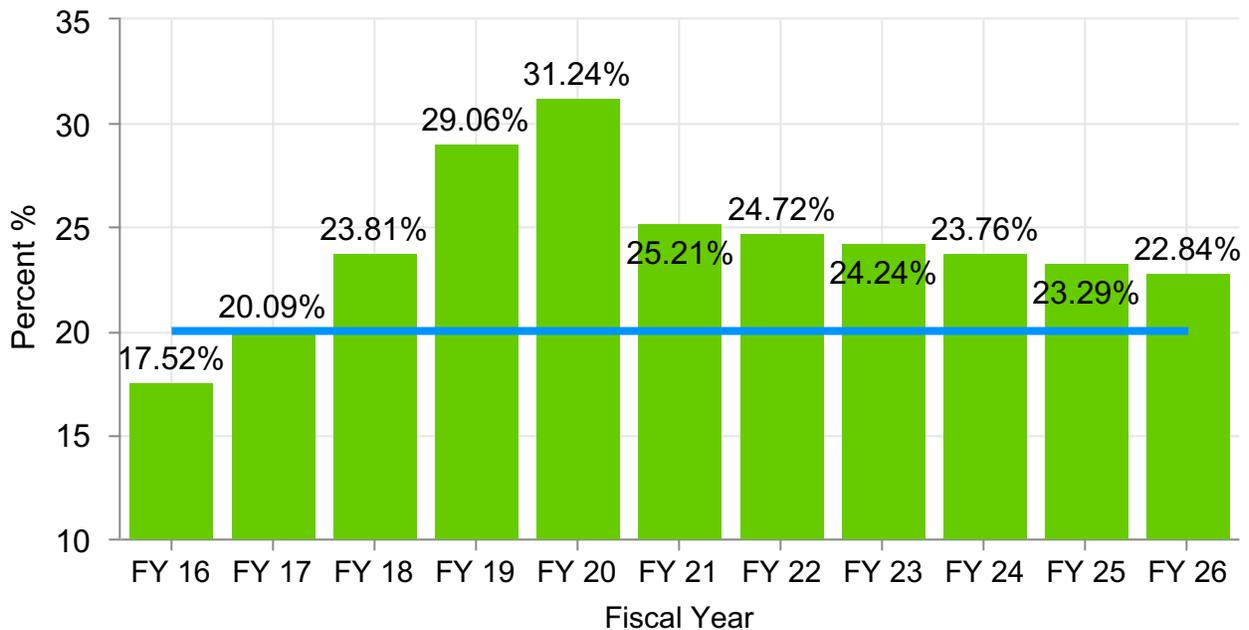


**General Fund Reserves**

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

Fiscal Year	Fund Reserve (As percent of General Fund revenues)	Reason for change from previous Fiscal Year
FY 2016	17.52%	Increase due to capital projects not expended before the end of the FY and increase in general fund revenue
FY 2017	20.09%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2019	29.06%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund reserve
FY 2020	31.24%	Increase due to freezing vacant positions and most capital projects due to the pandemic.
FY 2021	25.21%	Decrease due to planned capital expenditures

**Fund Reserve as a Percent of General Fund Revenue**



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

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

After all planned expenditures in FY 2021, the City of Dubuque will have a general fund reserve of 53.04% 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 \$36,675,860 on June 30, 2021 as compared to the general fund reserve balance on an accrual basis of \$17,903,632 as computed by Moody’s Investors Service. The general fund reserve balance on an accrual basis exceeds 22% in FY 2021, which is the margin of error used to ensure the City always has a general fund reserve of at least 20% as computed by Moody’s Investors Service.

In Fiscal Year 2017, the City had projected reaching this consistent and sustainable 20% reserve level in Fiscal Year 2022. **In fact, the City met the 20% reserve requirement in FY 2017, five years ahead of schedule and has sustained a greater than 20% reserve.**

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

**State Revolving Fund Sponsorship Projects and Green Project Loans**

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

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

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

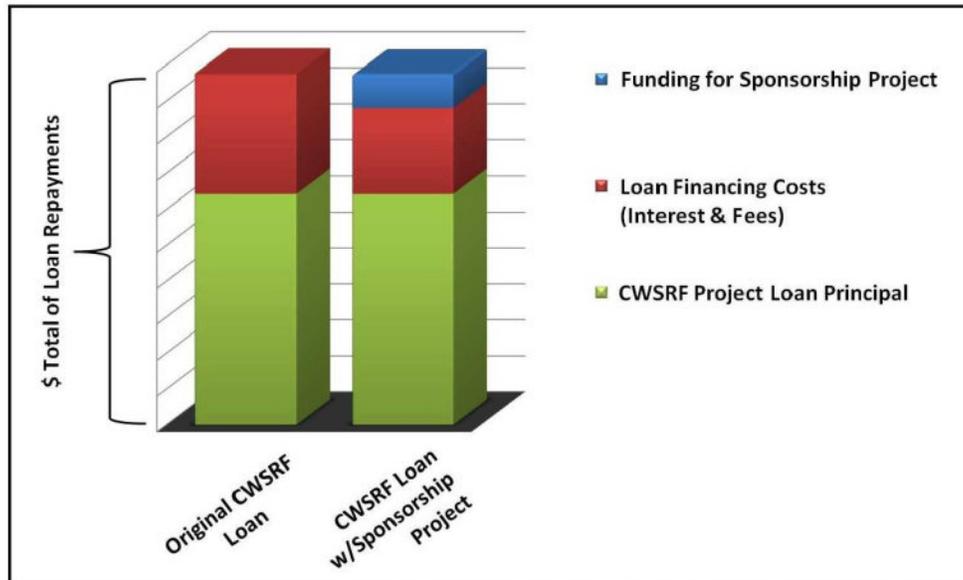


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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

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

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

In May 2018, the City was awarded \$1.0 million in funding for pervious green alley improvements with the Bee Branch Creek and Catfish Creek Watersheds through the State of Iowa Water Resource Restoration Sponsored Project program as part of the City State Revolving Fund loan for the Upper Bee Branch Creek Railroad Culverts Project. The funding for the \$1.0 million in improvements will come from the interest payments on the City's Upper Bee Branch Railroad Culvert SRF loan. The Upper Bee Branch Creek Railroad Culvert SRF loan principal was increased to \$17,387,000 and **the interest rate plus the annual servicing fee was reduced from 2.00% to 1.43%. On a gross basis, the borrowing costs for the new loan were \$1.05 million less than the original loan.**

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

### City Utilities

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

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

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

## RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

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

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

## Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

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

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

## Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Solid Waste Monthly Rate
11	Ames (FY22)	\$26.25
10	Cedar Rapids (FY22)	\$22.53
9	Council Bluffs (FY22)	\$20.00
8	Iowa City (FY22)	\$20.00
7	Sioux City (FY22)	\$17.50
6	Ankeny (FY22)	\$16.25
<b>5</b>	<b>Dubuque (FY22)</b>	<b>\$15.38</b>
4	Waterloo (FY22)	\$15.00
3	Des Moines (FY22)	\$15.66
2	Davenport (FY22)	\$13.81
1	West Des Moines (FY22)	\$12.25
	Average w/o Dubuque	\$17.93

The highest rate (Ames (FY22)) is 67.62% higher than Dubuque's rate, and the average is 14.46% higher than Dubuque.

## Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

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

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

### Improvement Packages

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

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

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

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

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

**Delay of Previously Planned Improvement Packages**

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

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

**State-Funded Backfill on Commercial and Industrial Property Tax**

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

Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. **Beginning in FY 2024, it is assumed that the State will eliminate the backfill over a five-year period.**

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

Fiscal Year	State Backfill Reduction
2023	\$ 264,903
2024	\$ 264,903
2025	\$ 264,903
2026	\$ 264,903
<b>Total</b>	<b>\$ 1,059,612</b>

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

### **Local Option Sales Tax**

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

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

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

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

### Gaming Revenue

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

In Calendar Year 2020, gross gaming revenues were down 24.3% for the DRA and the Diamond Jo was down -26.9%. Due to COVID, both casinos in the market were closed from March 17, 2020 to May 31, 2020. The DRA showed decreases in hotel room revenue, food, and beverage sales and entertainment ticket sales.

The Iowa Legislature passed Sports Betting Legislation in June 2019. DRA started Retail (On-Site) on August 27, 2019 with Mobile Wagering starting on November 12, 2019. Diamond Jo Casino partnered with Betfair Interactive US LLC (FanDuel Sportsbook) and they started Sports Betting Retail in September 2019 and Mobile Wagering in September 2020. DRA had \$562,601 in Sports Book revenue and \$16,141,637 in Sports Betting handle during 2020. With an amended lease, the City began receiving 0.5% of the handle from Sports Betting in FY 2021.

### Multi-Residential Property Tax Classification

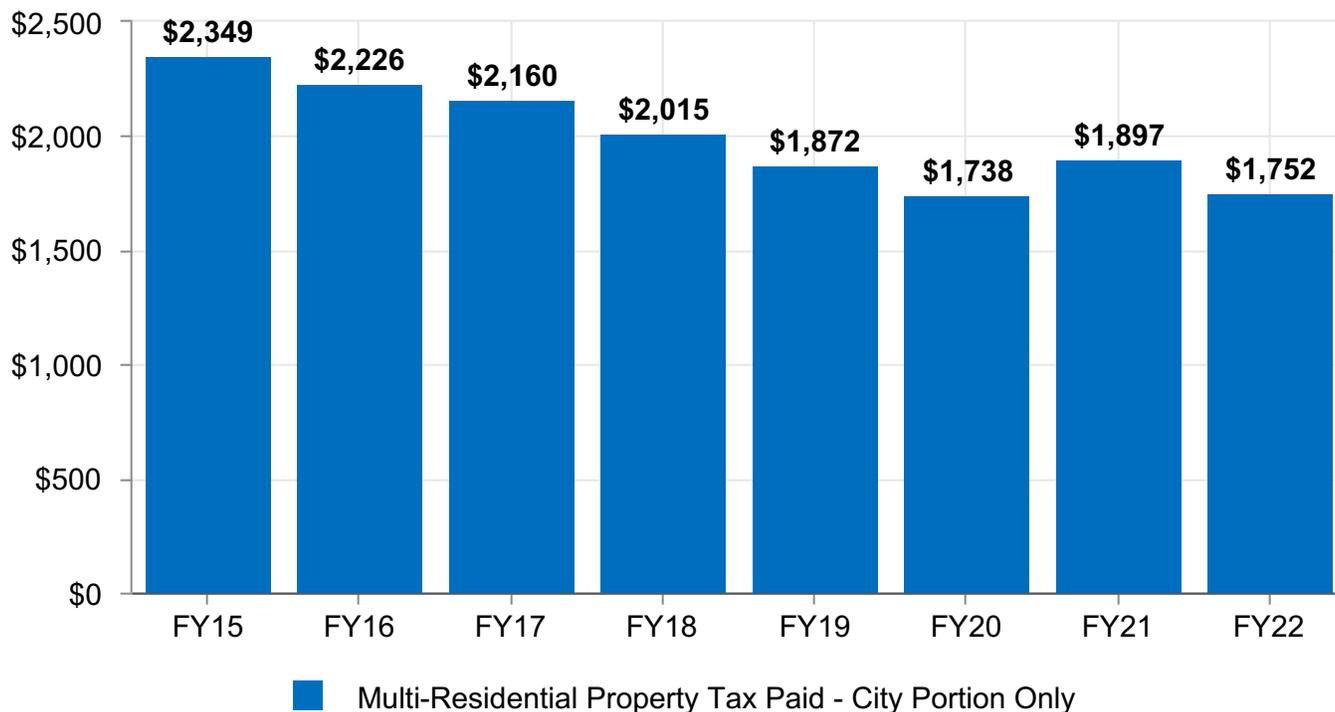
Beginning in Fiscal Year 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback.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

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	\$331,239
FY 2018	82.50%	\$472,127
FY 2019	78.75%	\$576,503
FY 2020	75.00%	\$691,640
FY 2021	71.25%	\$952,888
FY 2022	67.50%	\$1,241,431
FY 2023	63.75%	\$1,179,854
FY 2024	52.46%	\$1,401,513
<b>Total</b>		<b>\$6,847,195</b>

\*56.41% = Current residential rollback

**This annual loss in tax revenue of \$1,241,431 in FY 2022 and \$1,401,513 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 \$6,847,195 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

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

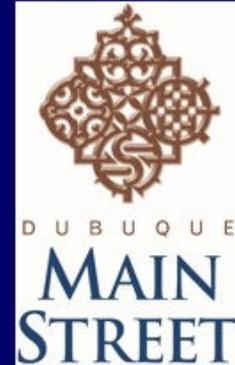


**Health Insurance**

The City portion of health insurance expense is projected to increase from \$1,025 per month per contract to \$1,086 per month per contract (based on 588 contracts) in FY 2022 (general fund cost of \$300,134). The City of Dubuque is self-insured, and actual expenses are paid each year with the City only having stop-loss coverage for major claims. In FY 2017, The City went out for bid for third party administrator and the estimated savings has resulted from the new contract and actual claims paid with there being actual reductions in cost in FY 2018 (19.42%) and FY 2019 (0.35%). In addition, firefighters began paying an increased employee health care premium sharing from 10% to 15% and there was a 7% increase in the premium on July 1, 2018. During FY 2019, the City went out for bid for third party administrator for the prescription drug plan there has been savings resulting from the bid award. Based on FY 2021 actual experience, Fiscal Year 2022 is projected to have a 6% increase in health insurance costs. Fiscal Year 2022 projections include additional prescription drug plan savings of \$219,256. Estimates for FY 2023 were increased 6%; FY 2024 were increased 7%; FY 2025 were increased 8%; and FY 2026 were increased 8%.

Downtown Revitalization**Downtown Revitalization**

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

Government Transparency

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

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

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

**Open Budget**

URL: [www.dollarsandcents.cityofdubuque.org](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/>

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

### **Balancing Act**

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

During Fiscal Year 2019, the City of Dubuque launched a new interactive budget simulation tool called Balancing Act. The online simulation invites community members to learn about the City's budget process and submit their own version of a balanced budget under the same constraints faced by City Council, respond to high-priority budget input questions, and leave comments.

### **Taxpayer Receipt**

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

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

**Conclusion**

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

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



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Michael C. Van Milligen  
City Manager

MCVM:jml



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# GREATER DUBUQUE 2022 GOALS BREAKDOWN

**TO BE ACHIEVED BY JUNE 30, 2022:**

<b>Job Creation</b> 64,000	<b>Median Household Income</b> \$60,000	<b>Population</b> 100,000	<b>Investment</b> \$800,000,000
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Quarterly & Annual Action Dashboards\*  
(InfoAction & HR Action Reporting, primarily quantitative)

<p><b>Education/ Occupational Data</b></p> <ul style="list-style-type: none"> <li>• Number of Businesses</li> <li>• Top &amp; Fastest-growing Occupations</li> <li>• Top &amp; Fastest-growing Industries</li> <li>• Skills Gap Analysis*</li> <li>• Higher Education Enrollments &amp; Completions</li> <li>• Certified K-12 Enrollment</li> <li>• K-12 Reading &amp; Math Proficiency</li> </ul>	<p><b>Median Household Income</b></p> <ul style="list-style-type: none"> <li>• Salary Trends</li> <li>• % Paying More Than 35% on Mortgage/Rent</li> <li>• % K-12 Students Eligible for Free/Reduced Lunch</li> <li>• Poverty Indicators</li> <li>• SNAP Recipients</li> <li>• Average Household Income for In- and Out-migration</li> <li>• Data for Dubuque's True North Census Tracts 1 &amp; 5</li> </ul>	<p><b>Population</b></p> <ul style="list-style-type: none"> <li>• Migration Flow</li> <li>• Cost of Living Composite</li> <li>• Retail - Total Taxable Sales</li> <li>• Vehicle Ownership</li> </ul>	<p><b>Investment</b></p> <ul style="list-style-type: none"> <li>• Housing Units</li> <li>• Median Property Value</li> <li>• Mortgage Status</li> <li>• Rental Vacancy Rate</li> <li>• Median Rent</li> <li>• Home &amp; Property Sales</li> </ul>
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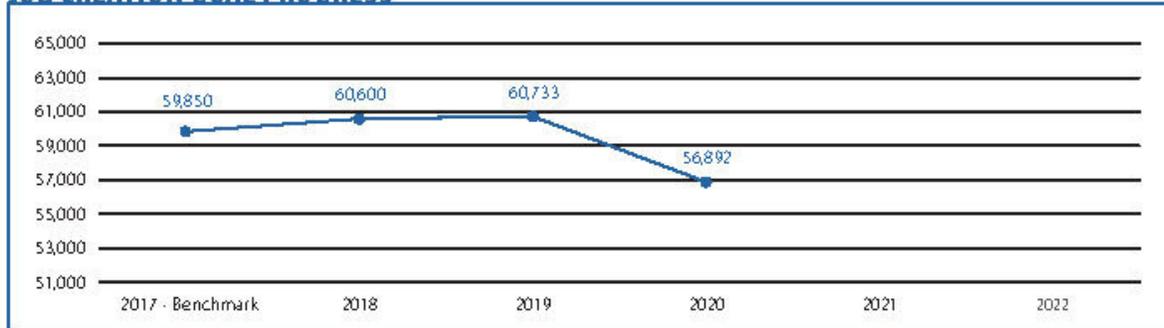
\*Available reports can be found at [www.greaterdubuque.org/data](http://www.greaterdubuque.org/data)

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

# JOB CREATION

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

## JOB CREATION GOAL PROGRESS



## NUMBER OF BUSINESSES

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

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

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

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

Dubuque MSA/Dubuque County

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

## TOP 10 INDUSTRIES BY VOLUME OF JOBS 2015 & 2020

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

Dubuque MSA/Dubuque County

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

**FASTEST GROWING INDUSTRIES BY % JOB INCREASE 2015 & 2020**

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

Dubuque MSA/Dubuque County

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

**TOP 10 JOBS BY VOLUME 2015 & 2020**

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

Dubuque MSA/Dubuque County

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

**FASTEST GROWING OCCUPATIONS BY % INCREASE 2015 & 2020**

OCCUPATION	# CHANGE	% CHANGE
Substitute Teachers, Short-Term	223	139%
Medical Secretaries and Administrative Assistants	139	96%
Stockers and Order Fillers	691	95%
Mechanical Engineers	276	89%
Customer Service Representatives	596	54%
Light Truck Drivers	138	33%
Elementary School Teachers, Except Special Education	148	31%
Home Health and Personal Care Aides	164	20%
Laborers and Freight, Stock, and Material Movers, Hand	134	19%
Nursing Assistants	113	13%

Dubuque MSA/Dubuque County

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

### HIGHER EDUCATION GRADUATES

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

Source: EMSI (IPEOS)

### HIGHER EDUCATION ENROLLMENT

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

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

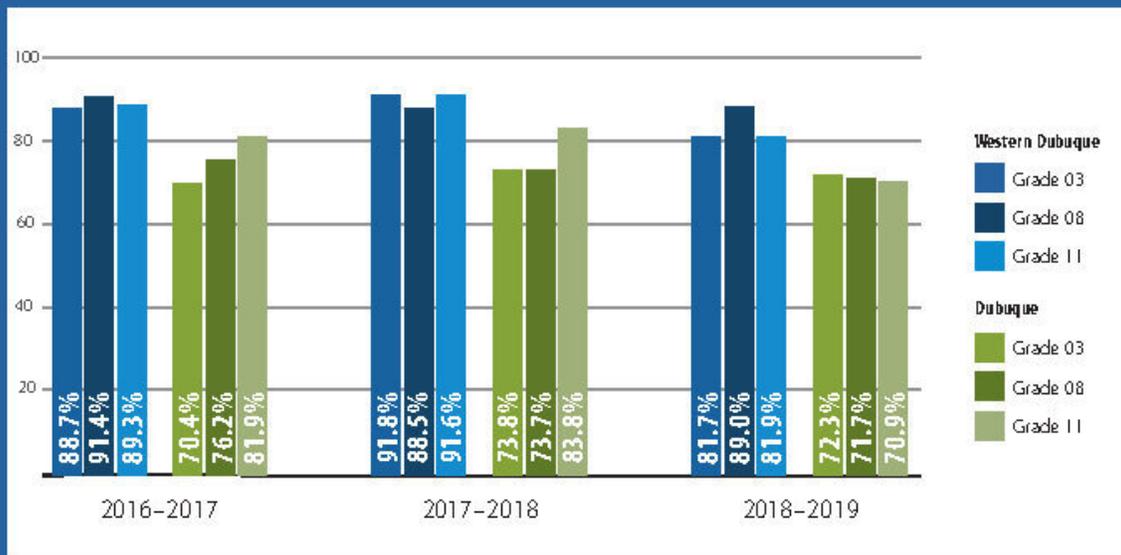
Source: EMSI (IPEOS)

### K-12 DUBUQUE AND WEST DUBUQUE CERTIFIED ENROLLMENT

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

Source: State of Iowa Department of Education

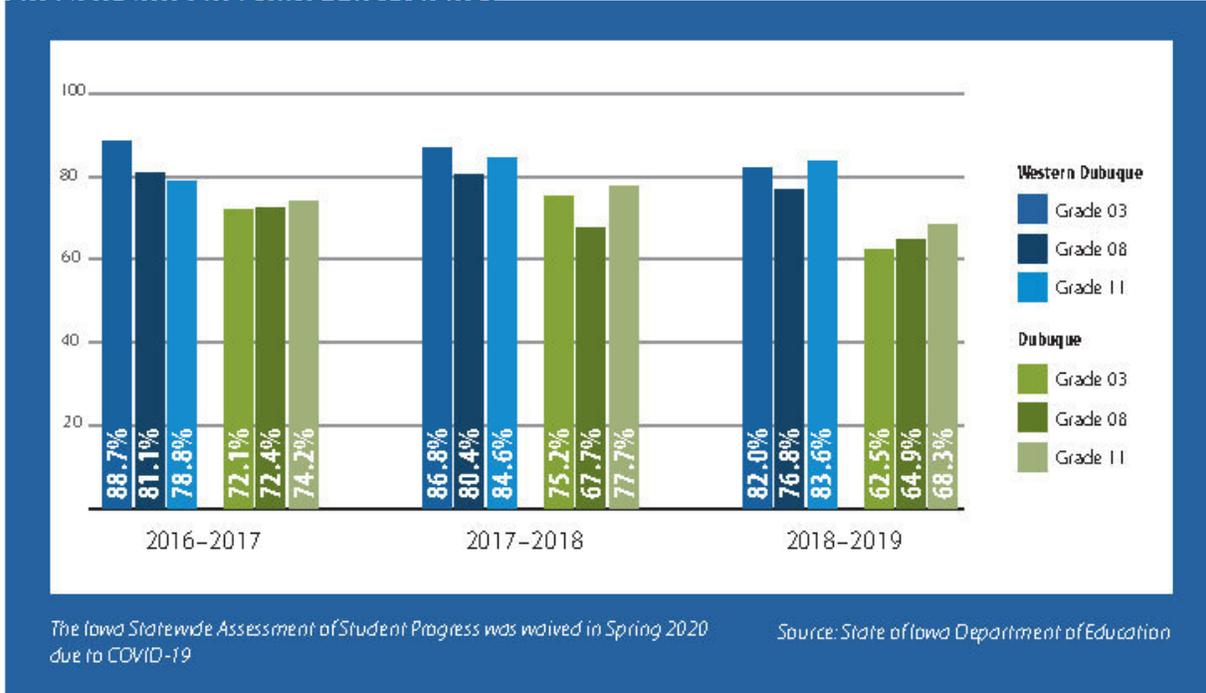
### MATH PROFICIENCY



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

Source: State of Iowa Department of Education

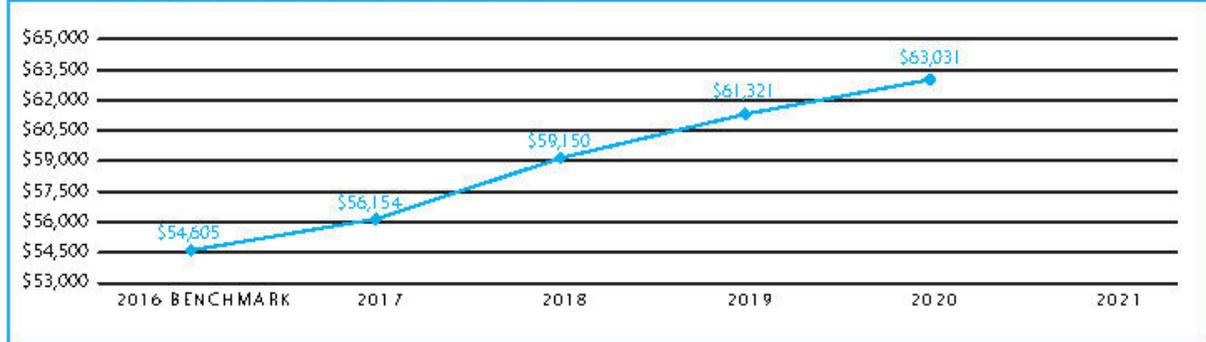
### ENGLISH LANGUAGE ARTS PROFICIENCY



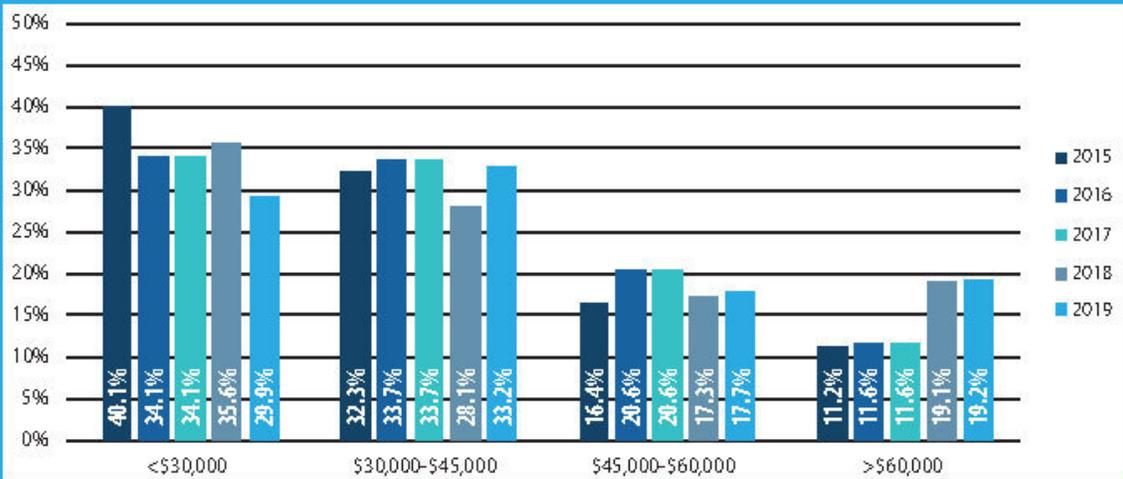
## MEDIAN HOUSEHOLD INCOME

GOAL: \$60,000

### MEDIAN HOUSEHOLD INCOME GOAL PROGRESS



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



Dubuque MSA/Dubuque County

Source: Bureau of Labor Statistics, Occupational Employment Statistics

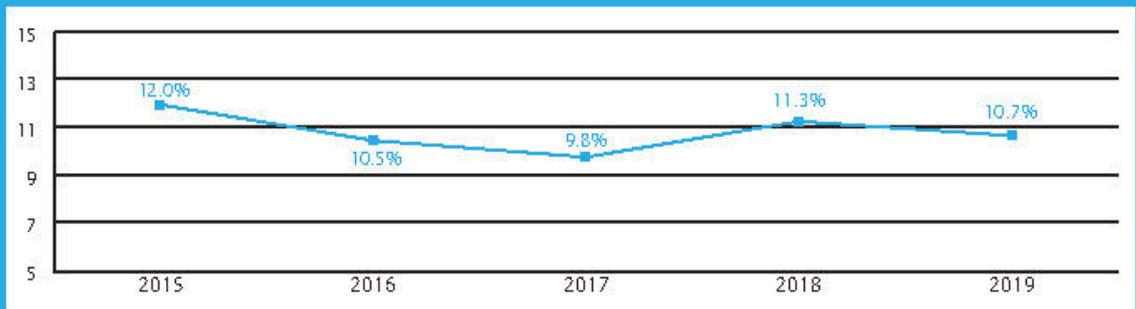
**MEDIAN ANNUAL SALARY 2015–2019**



Dubuque MSA/Dubuque County

Source: Bureau of Labor Statistics, Occupational Employment Statistics

**POVERTY RATE 2015–2019**



Dubuque MSA/Dubuque County

Source: U.S. Census Bureau, Small Area Income and Poverty Estimates

### POVERTY BY OTHER INDICATORS

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

\* Smaller populations have a higher margin of error

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

### FREE AND REDUCED LUNCH PROGRAM PERCENTAGE

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

Source: State of Iowa Department of Education

### SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PARTICIPANTS

Percent of Households on cash public assistance or SNAP

**2011:** 3,312 of 36,984 Total Households

**2019:** 3,535 of 38,210 Total Households



Dubuque MSA/Dubuque County

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

### AVERAGE HOUSEHOLD INCOME OF RESIDENTS MOVING IN OR OUT



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

Source: Internal Revenue Service  
Dubuque MSA/Dubuque County

### PERCENT OF INCOME TOWARDS HOUSING

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

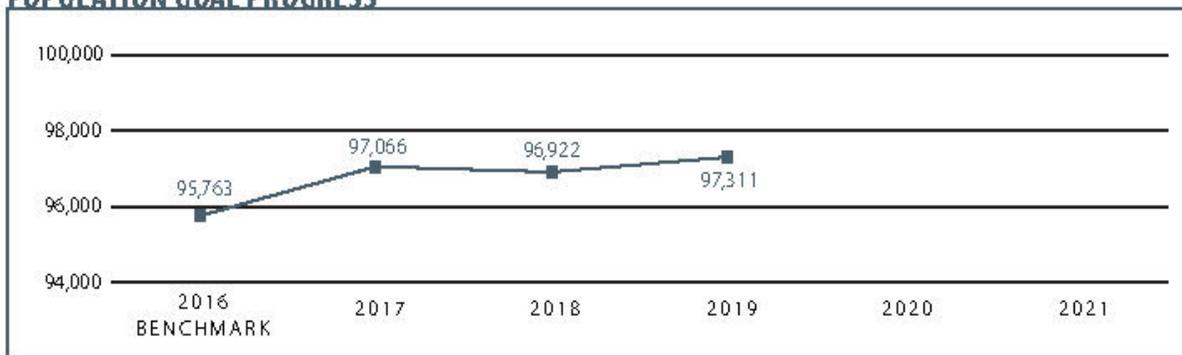
Dubuque MSA/Dubuque County

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

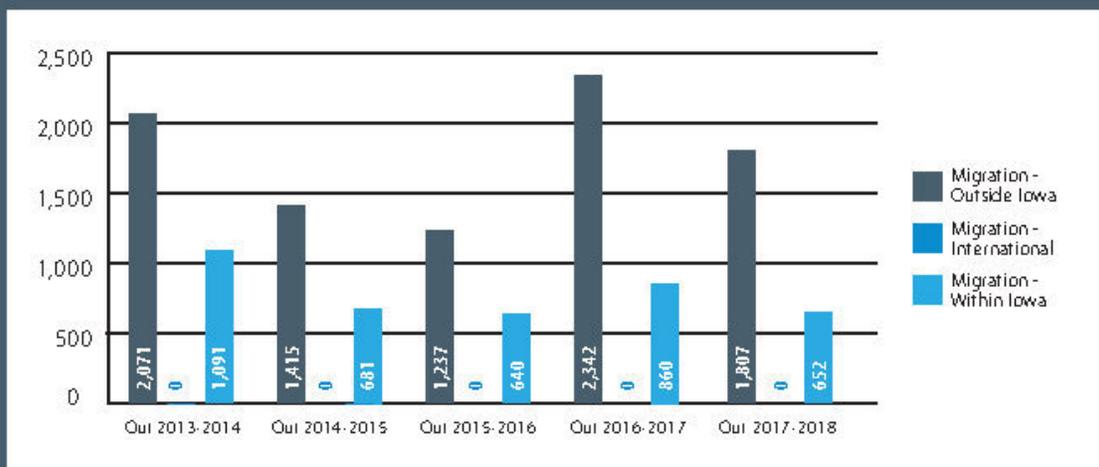
# POPULATION

## GOAL: 100,000

### POPULATION GOAL PROGRESS



**DUBUQUE COUNTY OUTFLOW (ESTIMATED FROM TAX RETURNS)**



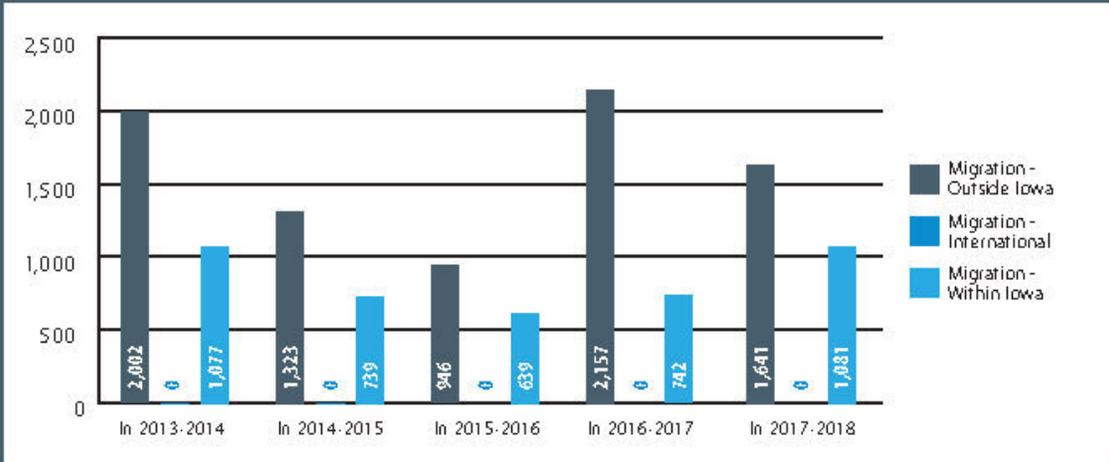
**TOP OUTFLOW LOCATIONS**

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

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

Source: Internal Revenue Service

**DUBUQUE COUNTY INFLOW (ESTIMATED FROM TAX RETURNS)**



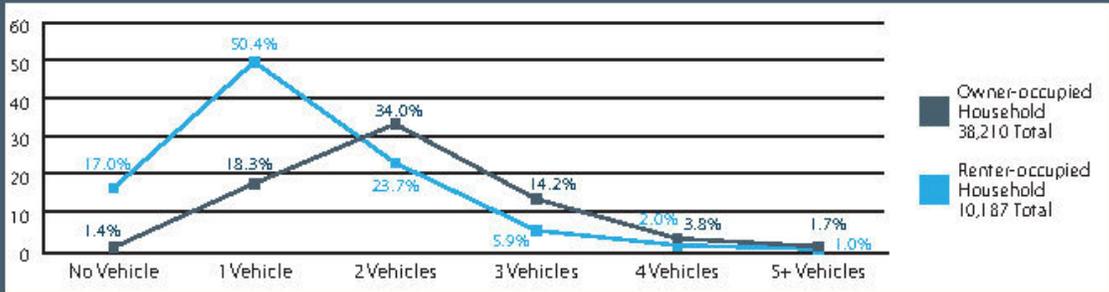
**TOP INFLOW LOCATIONS**

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

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

Source: Internal Revenue Service

**VEHICLE AVAILABLE BY HOUSEHOLD**



Dubuque MSA/Dubuque County

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

**COST OF LIVING COMPOSITE**

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

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

Dubuque MSA/Dubuque County

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

**RETAIL—TOTAL TAXABLE SALES**

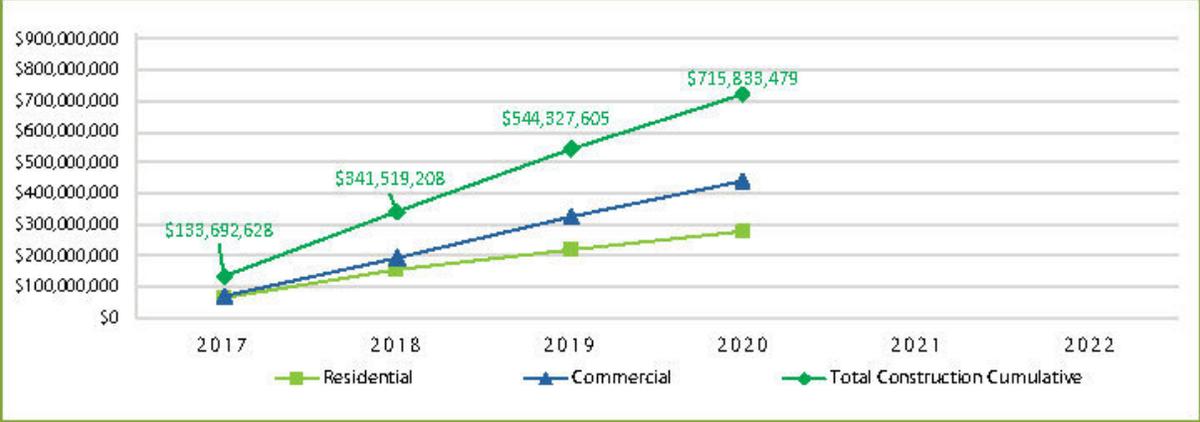
	FY2018	FY2019	% Change
<b>Real total taxable sales</b>	\$1,346,016,256	\$1,353,208,250	0.5%
<b>Number of reporting firms (annualized)</b>	2,713	2,735	0.8%
<b>Population</b>	96,994	97,117	0.1%
<b>Average sales per capita</b>	\$13,877	\$13,934	0.4%
<b>Average sales per firm</b>	\$496,227	\$494,865	-0.3%

Source: Iowa State University, Retail Trade Analysis FY 2019

# INVESTMENT

GOAL: \$800,000,000

### INVESTMENT GOAL PROGRESS



### HOUSING DATA

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

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

### HOME & PROPERTY SALES

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

Source: East Central Iowa Association of REALTORS 2020 Data

# DUBUQUE'S TRUE NORTH CENSUS TRACTS 1&5

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

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

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

# SOURCES

## & UPDATE CYCLES

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



# DOLLARS AND CENTS

Fiscal Year 2022

## CITY PORTION OF PROPERTY TAXES

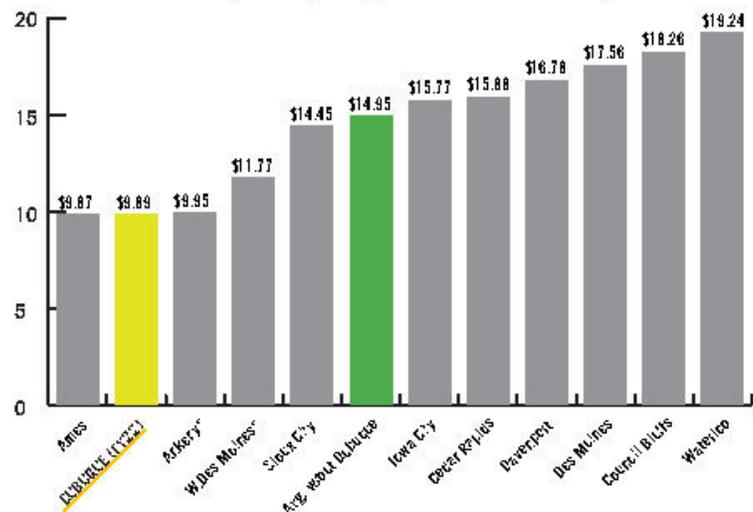
### City of Dubuque FY2022 Property Tax Rate

- \$9.8890 per thousand dollars assessed value
- **Decrease** of 2.51% from FY2021

Property Type	Average Property Tax Cost Change from FY2021	% Property Tax Cost Change from FY2021
Residential	\$0	No change
Commercial	\$50.64 less	1.6% decrease
Industrial	\$88.98 less	1.9% decrease
Multi-Residential	\$144.99 less	7.64% decrease

Current Property Tax Rate	Next Year's Property Tax Rate	% Change
\$10.1440	\$9.8890	2.51% Decrease

### FY2022 City Property Tax Rate Comparison



- Highest-ranked city (Waterloo, \$19.24) is 94.56% higher than Dubuque
- Average of other 10 cities (\$14.95) is 51.21% higher than Dubuque

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

## Crisis Reveals Character

The City of Dubuque survived the pandemic without making service cuts, laying off employees, or increasing taxes. This was possible because of important decisions made by the mayor and city council creating the City's strong financial position going into the crisis -- with ample financial reserves, high credit ratings, less than 50 percent use of the statutory debt limit, very competitive property tax rates compared to other cities in Iowa (second lowest), one of the lowest unemployment rates in the country (under 2 percent at one point), the willingness of City employees to not take a pay raise in fiscal year 2021, freezing vacant positions, and delaying some capital and equipment projects and purchases. Now, with federal funding from the American Rescue Plan and continued prudent financial planning by the mayor and city council, economic recovery efforts are under way.

## City Saves \$5 Million in Interest, Credit Rating Upgraded

In May 2021, Moody's Investor Services upgraded the City's Water Enterprise's outstanding revenue bonds to A1 from A2 and affirmed the Aa3 credit rating on general obligation bonds. That same month, the City sold \$29.5 million in tax-exempt general obligation bonds and \$12.5 million in taxable general obligation bonds, receiving a 1.36% rate on the non-taxable bonds and 1.62% rate on taxable bonds. In July 2021, the City sold \$3.7 million in water revenue refunding bonds, receiving a 1.04% rate. Of the \$45.7 million in bond revenues, nearly \$41 million will be used to refund previously issued debt. The favorable interest rates secured through strong credit ratings will save the City nearly \$5 million in interest over the life of the current debt that is being refinanced.

**What does it mean for our community?** These credit ratings are affirmation of the sound fiscal management of the mayor and city council, put Dubuque in a strong position to capitalize on favorable financial markets, borrow at low interest rates when necessary, and make critical investments in the community.

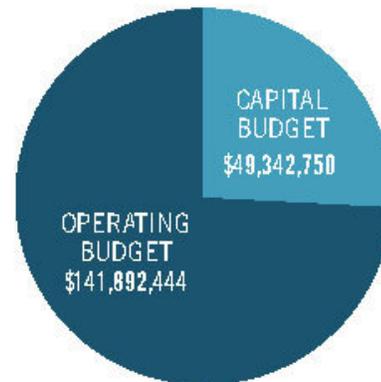
# CITY BUDGET

The City of Dubuque's Fiscal Year (FY) 2022 budget runs from July 1, 2021, through June 30, 2022. The budget has two primary components: the **operating budget** and the **capital budget**.

The **operating budget** includes personnel costs and annual facility operating costs. It is funded primarily through local property and sales taxes.

The **capital budget** funds major improvements to City facilities and infrastructure. The capital budget is supported through multiple funding sources, including federal and state grants.

## Fiscal Year 2022 City Budget



The City's total budget for FY2022 is \$191,235,194

	Operating	Capital
General Fund	\$68,885,005	\$2,354,811
Water Fund	\$9,662,972	\$3,279,268
Sanitary Sewer Fund	\$11,488,643	\$5,920,553
Stormwater Fund	\$4,778,350	\$3,810,977
Refuse	\$3,133,490	\$847,751
Parking	\$2,826,227	\$81,305

## GENERAL FUND

The **general fund** is the operating fund for general City departments and their programs/services, such as **public safety, culture & recreation, health & social services, and general government**.



### How General Fund Money is Spent

Category	Description	Portion of General Fund
Public Safety	(fire, police, ambulance services, 9-1-1 dispatch, animal control, building inspections, crime prevention, emergency management, flood control, etc.)	42.3%
Culture & Recreation	(AmeriCorps, arts and cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)	17.9%
General Government	(city attorney and legal services, city clerk, city council, City Hall and general buildings, city manager, finance, information services, etc.)	14.1%
Public Works	(airport, maintenance of streets, bridges, and sidewalks; snow removal, street cleaning, street lighting, traffic control, etc.)	8.4%
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)	6.1%
Capital Projects	(City infrastructure improvements or major equipment purchases)	3.1%
Health & Social Services	(community health, health regulation and inspection, human rights, etc.)	1.4%
Debt Service	(government capital projects, tax-increment financing (TIF) capital projects)	0.5%

## WHAT'S INCLUDED IN YOUR MONTHLY UTILITY BILL?

	Utility	Rate	Ranking
	<b>Curbside Collection</b> (trash and recycling)	Basic rate: \$15.38 / month (2.6% increase from FY2021) Curbside recycling collection is no extra charge.	<b>4th Lowest</b> (Highest, Ames, is 67.62% higher than Dubuque, and average is 14.46% higher than Dubuque)
	<b>Water</b>	Avg. household rate: \$31.67 / month* (3.00% increase from FY2021)	<b>2nd Lowest</b> (Highest, West Des Moines, is 27.04% higher than Dubuque, and average is 10.85% higher than Dubuque)
	<b>Stormwater</b>	Avg. household rate: \$8.85 / month** (6.76% increase from FY2021)	<b>2nd Highest</b> (Highest, Des Moines, is 75.03% higher than Dubuque, and average is 29.52% lower than Dubuque)
	<b>Sanitary Sewer</b>	Avg. household rate: \$43.51 / month*** (3.00% increase from FY2021)	<b>4th Highest</b> (Highest, Ankeny, is 41.73% higher than Dubuque, and average is 5.58% lower than Dubuque)

\*Average household rate based on 6,000 gallons per month at \$0.00528 per gallon

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

\*\*\*Average household rate based on 6,000 gallons per month at \$0.00674 per gallon. The City's wastewater collection and treatment system operates as a self-supporting enterprise fund which means that it is funded only with revenue from user fees.



### WE WANT YOUR IDEAS! Residents are strongly encouraged to get involved in next year's budget process!

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

1. Balancing Act Budget Simulator
2. Taxpayer Receipt
3. Public Comments Form

## General Fund Reserve Projections

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. The goal is to have at least a 20% reserve. In Fiscal Year 2022, it is projected that the City will have 24.72% in reserve.

	FY2022	FY2023	FY2024	FY2025	FY2026
City's Spendable General Fund Cash Reserve Fund Balance	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632	\$17,903,632
% of Projected Revenue	24.72%	24.24%	23.76%	23.29%	22.84%



## Where do your property taxes go?

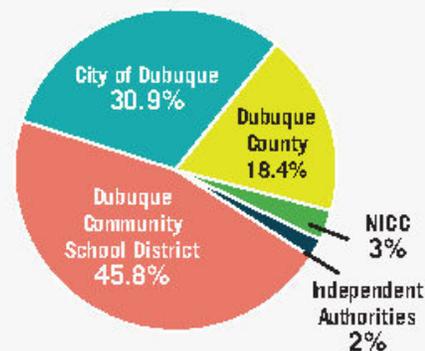
Property taxes are collected by the County and distributed monthly to the City of Dubuque and other taxing bodies. Property taxes are distributed among the Dubuque Community School District (45.8%), City of Dubuque (30.9%), Dubuque County (18.4%), Northeast Iowa Community College (3%), and independent authorities\* (2%).

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

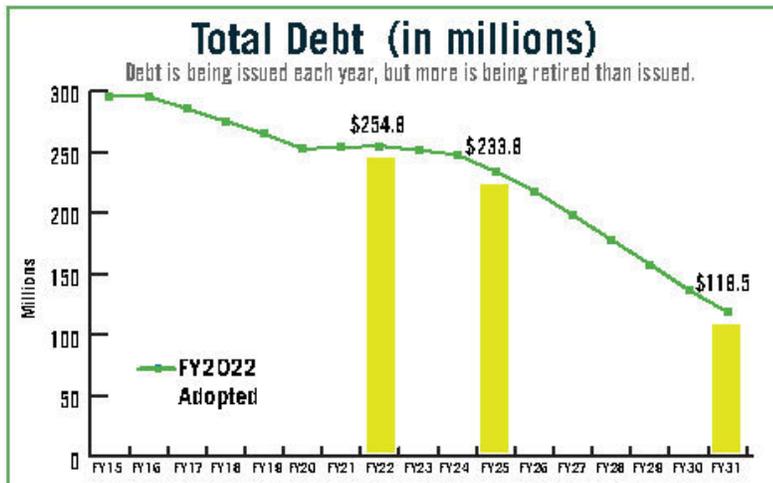
\* "Independent authorities" includes City Assessor, County Hospital (Sunrycrest Manor), Dubuque County Agriculture Extension, and the Tuberculosis and Brucellosis Eradication Fund.

## How Your Property Tax Rate Is Split

FY2021 Consolidated Rate of 32.29306



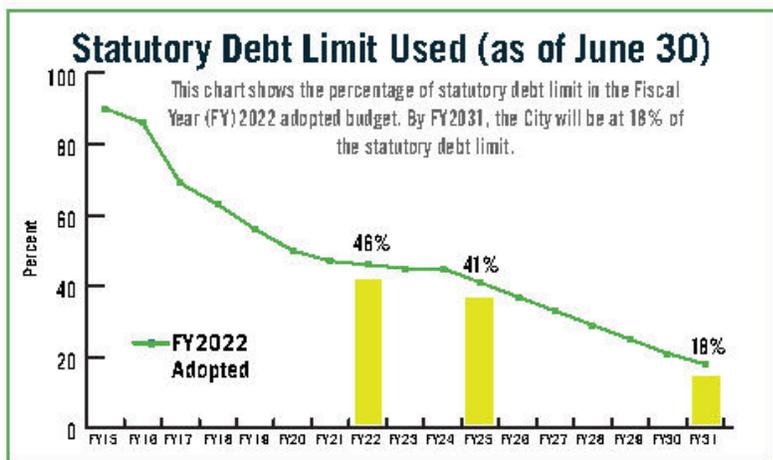
# Debt Reduction Plan (Adopted August 2015)



Fire Department Ladder Trucks



Street Improvements

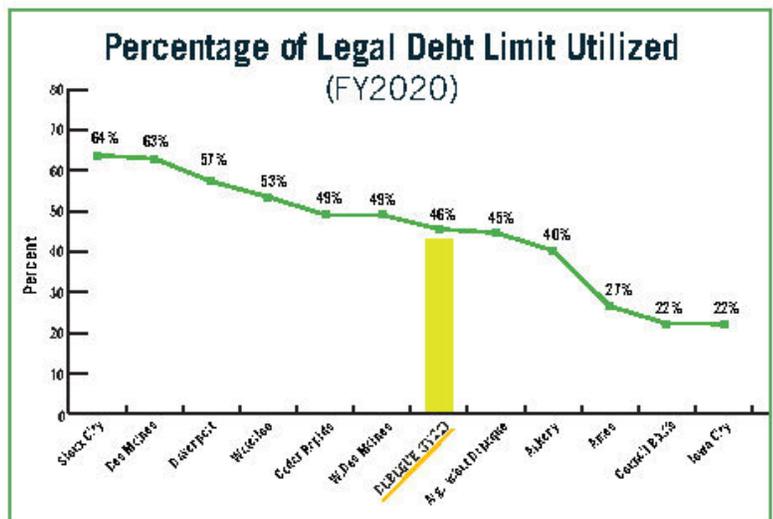


The City of Dubuque's use of debt can be compared to many average homeowners who borrow to buy their home. The City has borrowed money at low interest rates to invest in infrastructure. Unlike the federal government, the City does not borrow money to cover operating expenses.

### Top 10 Debt Uses (as of June 30, 2021)

#	Project Description and Amount Outstanding
1	Stormwater Improvements \$76,527,913
2	Water & Resource Recovery Center \$57,395,000
3	Water Improvements \$30,069,008
4	Parking Improvements \$23,769,184
5	Downtown TIF Incentives/Improvements \$20,177,588
6	Sanitary Sewer Improvements \$13,301,860
7	TIF Rebates/Bonds to Businesses \$8,216,815
8	Industrial Park Expansions \$6,413,953
9	Caradco Building Iowa Finance Authority Loan \$3,470,309
10	Street Improvements* \$2,941,387
<b>Total \$242,283,017</b>	

\* \$162 million has been spent on street improvements from 1997-2021



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

**Tax Asking**

The property tax guideline amount/maximum property tax dollars resolution approved by the City Council on March 1, 2021, as part of the policy guidelines/maximum property tax dollars resolution for preparing the Fiscal Year 2022 budget, totaled \$26.2 million. The recommended tax asking was unchanged (\$26.2 million 0.01% percent more than Fiscal Year 2021 tax asking).

**Property Tax Paid by Average Homeowner**

The revised recommended policy guideline/maximum property tax dollars/ resolution included no change for the average homeowner property tax payment for the City portion of their property tax bill assuming the Homestead Property Tax Credit is fully funded. The recommendation included in this budget provides a no change.

**Property Tax Paid by Average Commercial Property**

The revised recommended policy guideline/maximum property tax dollars resolution included a decrease for the average commercial property owner. The recommendation included in this budget is a 1.60 decrease for the average commercial property owner.

**Property Tax Paid by Average Industrial Property**

The revised recommended policy guideline/maximum property tax dollars resolution included a 1.90 percent tax decrease for the average industrial property owner. The recommendation included in this budget is a 1.90 percent tax decrease for the average industrial property owner.

**Property Tax Paid by Multi-residential Property**

The revised recommended policy guideline/maximum property tax dollars resolution included a 7.64 percent tax decrease for the average multi-residential property owner. The recommendation included in this budget is a 7.64 percent tax decrease for the average multi-residential property owner.

**Tax Rate**

The Fiscal Year 2022 “City” portion of the tax rate is being decreased by \$0.2550 from the Fiscal Year 2021 rate of \$10.1440 to a tax rate of \$9.8890 per \$1,000 of taxable assessed valuation. The property tax guideline/maximum property tax dollars resolution established by City Council included a rate of \$9.8890. The recommendation included in this budget is a rate of \$10.1440 (2.51% less than FY 2021).

# GUIDING PRINCIPLES OF THE MANAGEMENT PHILOSOPHY

Michael C. Van Milligen  
*Dubuque City Manager*

## 1. PLAN YOUR WORK AND WORK YOUR PLAN

The plan needs to be driven by:

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

## 2. INPUT-ORIENTED

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

Themes for effective use of the guiding principles

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

## 3. PROBLEM SOLVERS

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

Themes for effective use of the guiding principles

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

## 4. DEVELOP PARTNERSHIPS

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

Themes for effective use of the guiding principles

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

## 5. ACT WITH A SENSE OF URGENCY

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

*Management Style: Socratic*

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

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

*"Luck is when preparation meets opportunity."*

Norman Vincent Peale

*"The harder you work the luckier you get."*

Al Van Milligen

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

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

Hedwig Van Milligen

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

Isaac Newton

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

Will Rogers

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

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

Jim Collins  
Great by Choice

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

Benjamin Zander, Conductor, Boston Philharmonic

# **BUDGET PROCESS**

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## OVERVIEW OF BUDGETING

### INTRODUCTION

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

The purpose of this narrative is to identify:

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

### WHAT IS A BUDGET?

A budget is several things:

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

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

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

### **WHY DO WE BUDGET? WHY IS IT IMPORTANT?**

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

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

### **ALTERNATIVE TYPES OF BUDGETS**

#### **Line-Item Budget**

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

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

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

### **Program Budget**

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

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

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

### **Performance Budgeting**

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

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

### **Zero Base Budgeting**

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

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

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

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

The characteristics of ZBB can be summarized as follows:

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

### **Dubuque Budget Approach**

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

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

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

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

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

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

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

## **ROLES AND RESPONSIBILITIES**

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

Let's look at the roles each plays.

### **City Council**

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

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

### **The City Manager**

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

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

## **Finance Department**

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

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

## **Department Managers, Division Managers, and Supervisors**

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

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

**BUDGET CYCLE**

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

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

**BUDGET AMENDMENT PROCESS**

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

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

**BUDGET ACCOUNTING BASIS**

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

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

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

**FUND ACCOUNTING BASIS**

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

**The City reports the following major governmental funds:**

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

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

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

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

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

**The City reports the following major proprietary funds:**

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

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

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

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

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

**The City reports the following non-major governmental funds:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**The City reports the following non-major proprietary funds:**

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

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

### **Governmental Fund Types (Budgetary)**

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

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

### **Proprietary Fund Types (Budgetary)**

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

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

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

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

#### **Self-Insurance Funds (Non-Budgetary)**

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

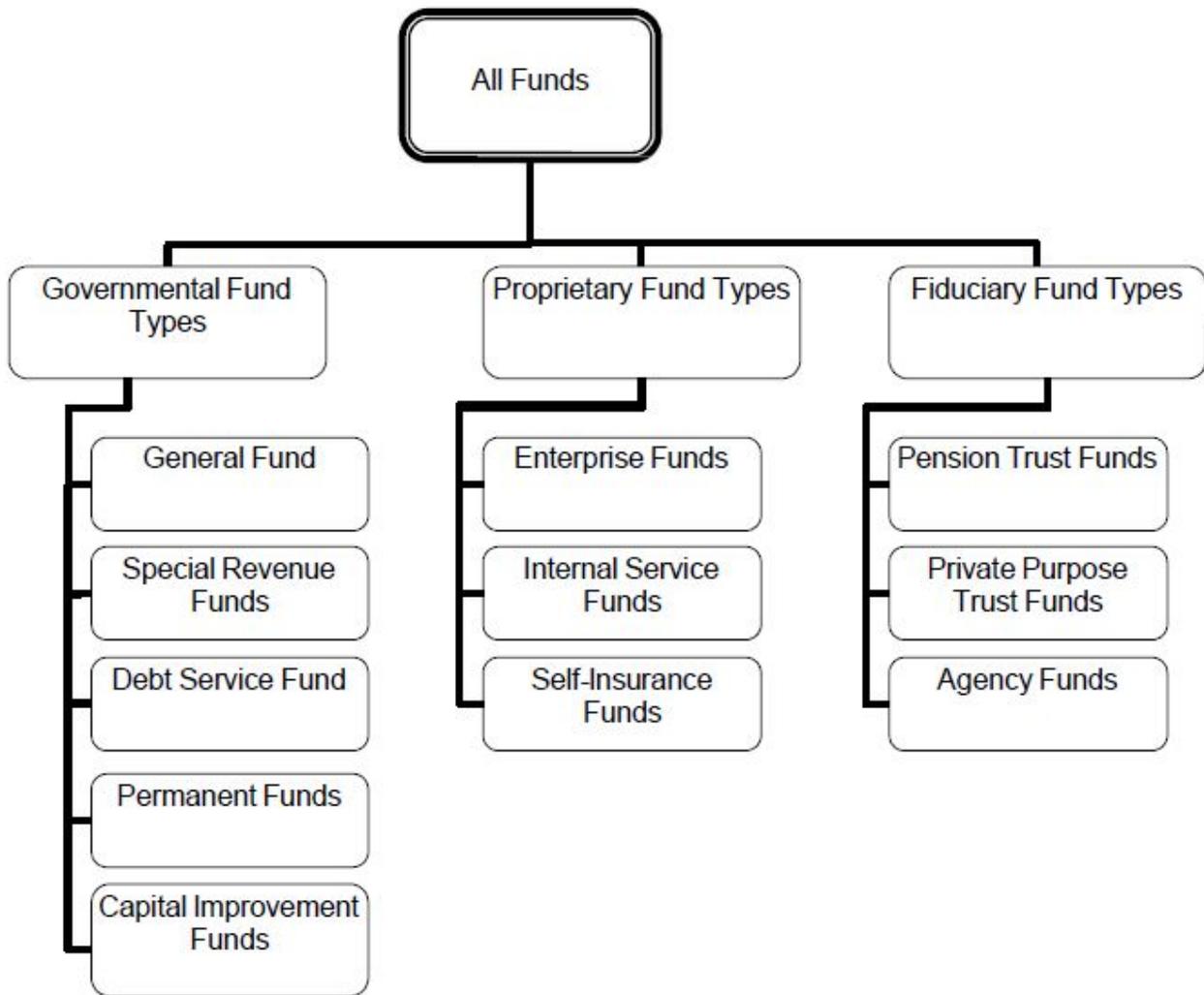
#### **Fiduciary Fund Types (Non-Budgetary)**

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

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

## FUND - DEPARTMENT RELATIONSHIP

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





## KEY TERMS FOR UNDERSTANDING DUBUQUE'S BUDGET

### Program

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

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

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

### Operating Budget

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

### **Capital Budget**

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

### **Expenditure Category**

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

### **Revenue Category**

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

The eight major categories of revenue are as follows:

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

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

### **Alternative Budget Levels**

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

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

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# **BUDGET IN BRIEF**

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## BUDGET IN BRIEF

The City Council approved the fiscal year 2022 operating and capital budgets on March 24, 2021. The adopted FY22 budget is balanced and includes a 0.00% 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% increase in the City's workforce since the 1980's; increased use of Federal and State grants; diversified revenue streams; minimal property tax supported debt; increased public and private partnerships; entrepreneurial City Council policy decisions; and caring residents, committed elected officials, hard-working not-for-profits, and talented city employees.

The City's five-year capital improvement plan (CIP) continues to allocate funding for the maintenance and refurbishment of city facilities. The approved five-year CIP totals \$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](http://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 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.

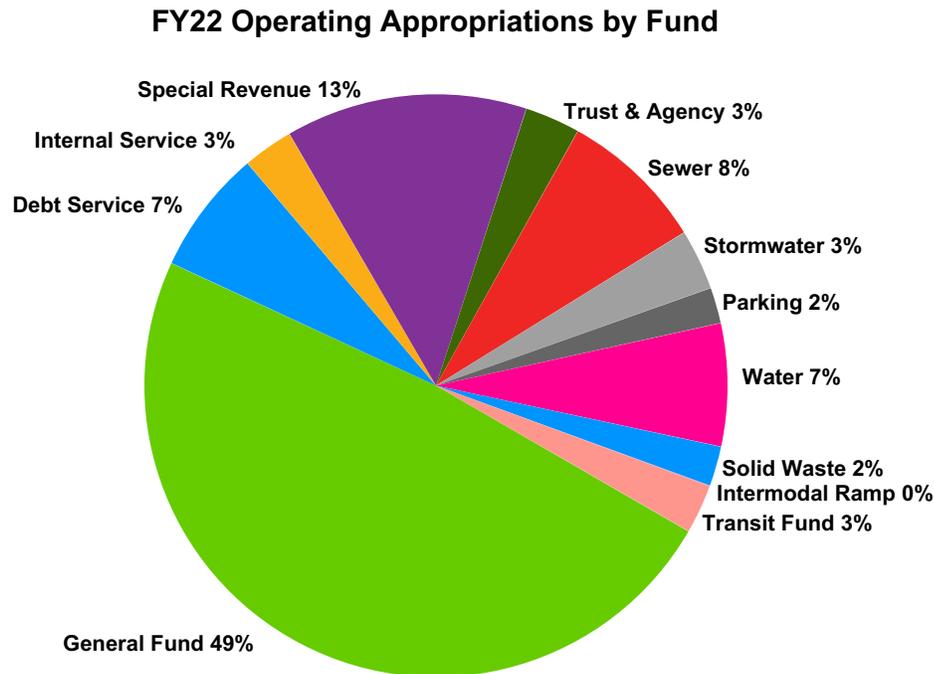
**FY22 ADOPTED BUDGET**

The City’s adopted budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 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.



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.

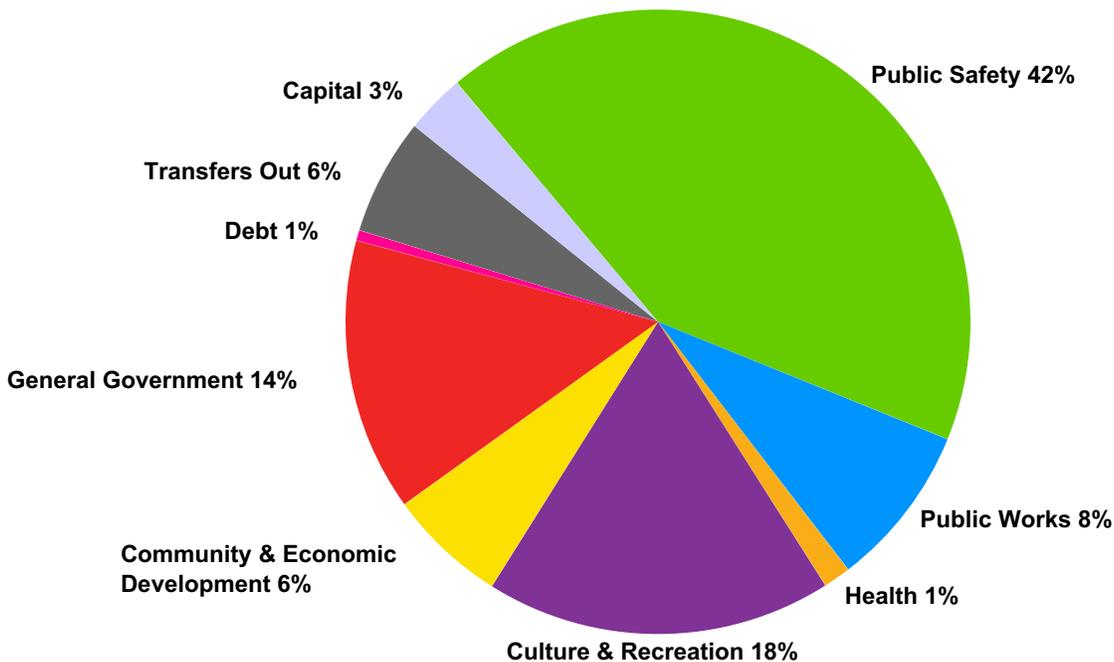
For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section

### 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.

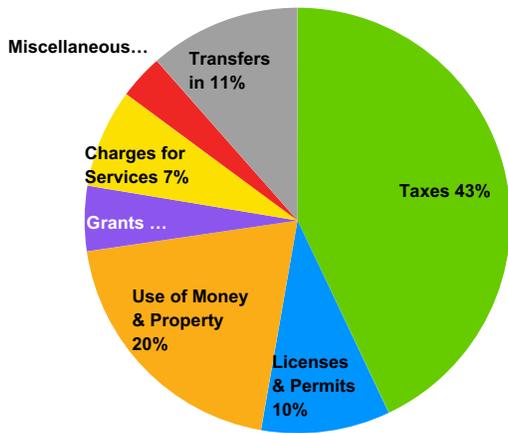
42.3 %	<b>PUBLIC SAFETY</b>	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
17.9 %	<b>CULTURE &amp; RECREATION</b>	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
14.1 %	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

**FY22**  
**How General Fund Money is Spent**

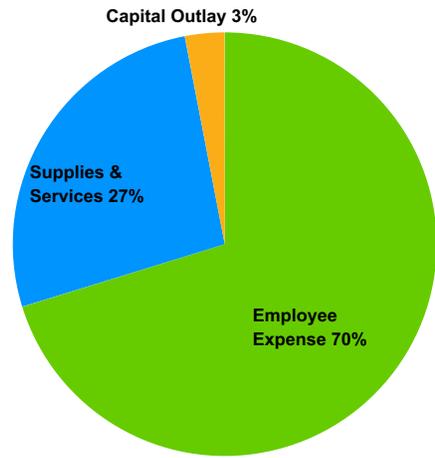


**GENERAL FUND REVENUE & EXPENDITURES**

**General Fund Operating Sources**



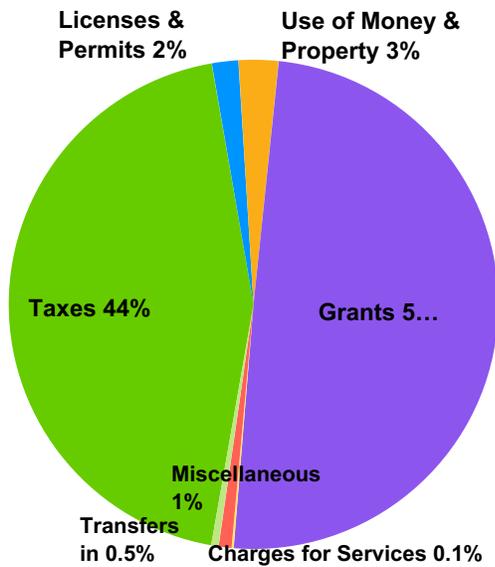
**General Fund Operating Uses**



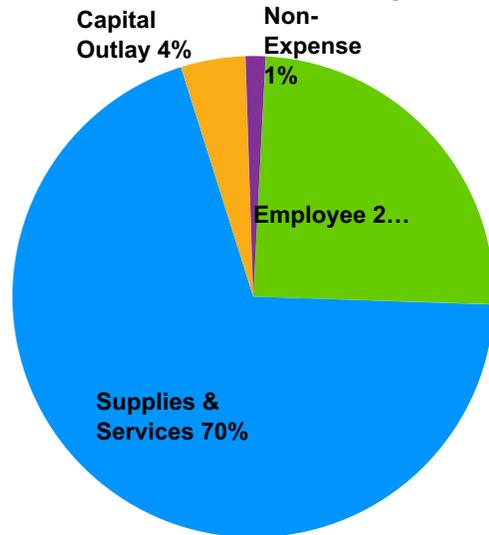
**SPECIAL REVENUE FUNDS**

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**

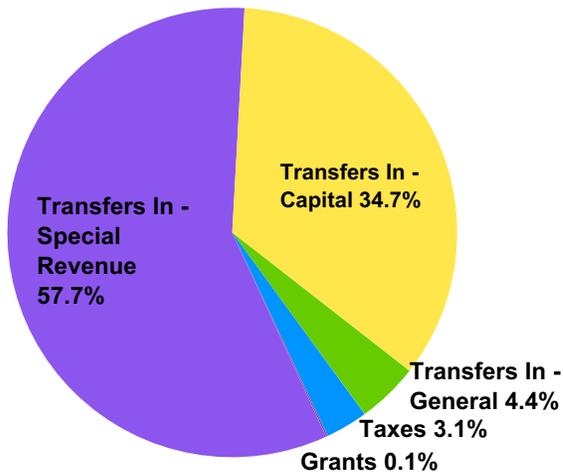
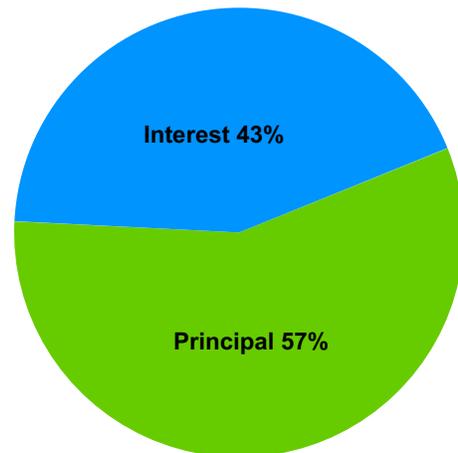


Special Revenue Funds budgets are shown in the Financial Summaries section.

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**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.

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**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.

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**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).

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**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 adopted budget provides funding for a net increase 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.

<b>Total FTE's FY 2021</b>	<b>719.44</b>
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
<b>Total Recommended FTE's FY 2022</b>	<b>726.22</b>

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**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
<b>TOTAL</b>	<b>\$43,437,631</b>	<b>\$44,681,037</b>	<b>\$45,723,999</b>	<b>710.09</b>	<b>719.44</b>	<b>726.22</b>

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**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 9.88899 per \$1,000 of taxable valuation. It is estimated that a total of \$26,205,437 will be received from property taxes in FY 2022. This represents an increase of 0.01% from fiscal year 2021. For FY 2022 there is no 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.

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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.

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**ADOPTED CAPITAL IMPROVEMENT PLAN**

The City of Dubuque's Capital Improvement Plan (CIP) represents the City's five-year plan for capital improvements and totals \$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 adopted CIP reflects the City's comprehensive plan and the goals and priorities established by the City Council. Funding required to meet the capital needs for FY 2022 totals \$49.3 million. 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.

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**FY22 ADOPTED 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

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# **COMMUNITY INFORMATION**

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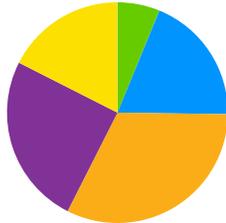
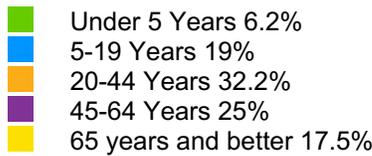
Founded by Julien Dubuque in 1785, Dubuque is Iowa's oldest city and is among the oldest settlements west of the Mississippi River. Dubuque has long been a historical and cultural center with its numerous historic sites, architectural Historic Districts with well-preserved buildings and homes, a revitalized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

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

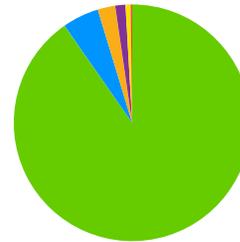


ACCORDING TO THE 2014-2018 AMERICAN COMMUNITY SURVEY (ACS), THE CITY OF DUBUQUE'S DEMOGRAPHICS INCLUDE THE FOLLOWING:

**AGE**



**RACE**



**POPULATION**

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

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

Average Family Size: 2.88  
 Median Age: 37 years

**HOUSING**

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

**INCOME**

Median Household Income: \$52,298  
 Median Family Income: \$67,436  
 Families below poverty: 10.4%  
 Individuals below poverty: 16%

**DUBUQUE'S LOCATION**

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

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

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



Land Area: 32.7 square miles  
 Riverfront shoreline: 8.8 miles

### Current Land Use

A review of existing land use within the Dubuque city limits (as of 2017) shows a balance of development among commercial, industrial, and institutional uses. (See Figure 9-2)

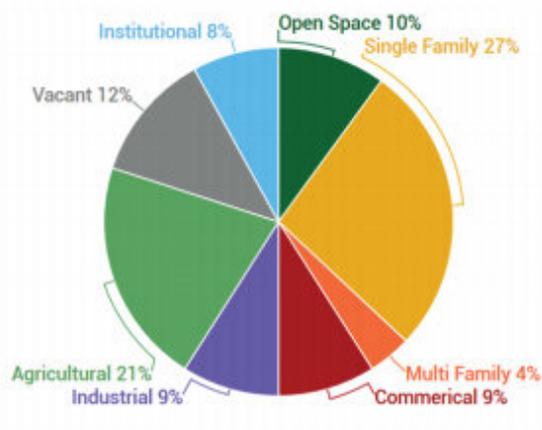
- Residential uses, separated as single-family and multi-family categories when combined are 5,355 acres, or 31% of Dubuque’s total land area.
- Large swaths of agricultural land, particularly in the western portion of Dubuque, total 3,529 acres. Many of these agricultural properties were annexed into the city with the intent of being developed for another use in the future.
- An Existing Land Use Map can be found in Figure 9.1.

### Current Zoning

Existing land use and current zoning are similar, but not the same. Within the city limits of Dubuque, land is 100% zoned -- including vacant land. Most land is zoned for its current use, but not always.

- Using the same broad categories examined for existing land use, the most prevalent zoning is 8,105 acres (48%) of single-family residential (which includes the small amount of two-family residential).
- The rest of the current zoning in Dubuque is divided about equally among agricultural with 3,067 acres (18%), commercial at 2,629 acres (15%), and industrial with 2,253 acres (13%). Multi-family zoning encompasses only 636 acres (4%) and institutional only 314 acres (2%).
- A breakdown of current zoning is shown in Figure 9.3. A current zoning map can be found in the Appendix.

**FIGURE 9.2**  
 □ **Current Land Use in Acres**

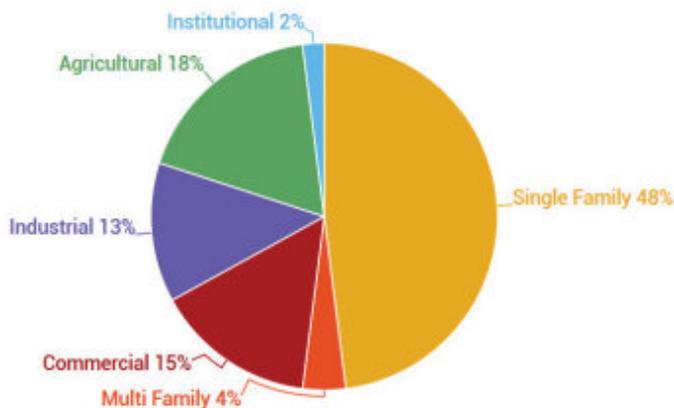


10% Open Space (1,777 Acres)	9% Industrial (1,438 Acres)
27% Single Family (4,661 Acres)	21% Agricultural (3,529 Acres)
4% Multi Family (694 Acres)	8% Institutional (1,286 Acres)
9% Commercial (1,507 Acres)	12% Vacant (2,110 Acres)

**Total Acres: 17,003**

(Note: Total Acres excludes roads and river.)

**FIGURE 9.3**  
 □ **Current Zoning in Acres**



18% Agricultural (3,067 Acres)	15% Commercial (2,629 Acres)
48% Single Family (8,105 Acres)	13% Industrial (2,253 Acres)
4% Multi Family (636 Acres)	2% Institutional (314 Acres)

**Total Acres: 17,003**

(Note: Total Acres excludes roads and river.)

## SERVICES PROVIDED BY THE CITY OF DUBUQUE

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

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

## RECREATION OPPORTUNITIES

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



## CULTURAL AMENITIES

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

**WORKFORCE**

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

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

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

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

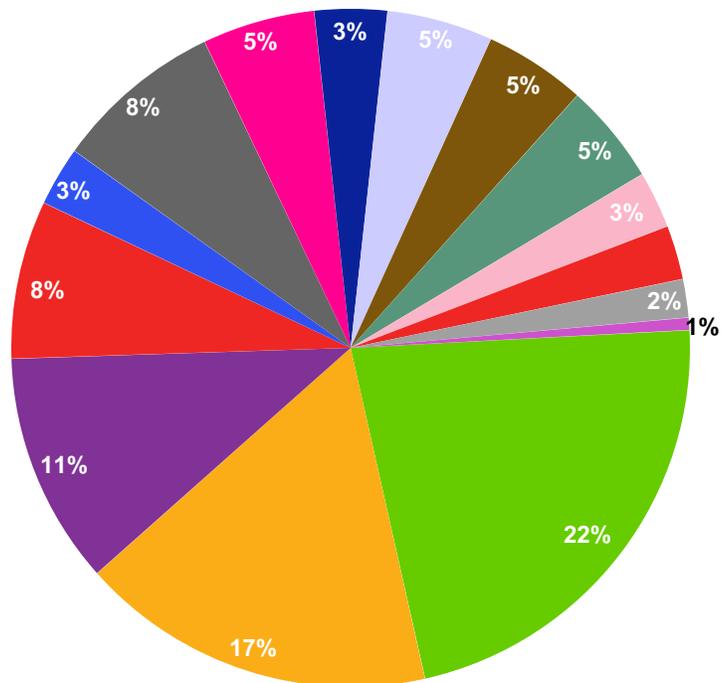
Source: Greater Dubuque Development Corporation  
\* Located just outside the City limits.

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

Source: Dubuque County Iowa Auditor's Office

**EMPLOYMENT BY INDUSTRY**

- Educational/Health/Social Services
- Manufacturing
- Retail Trade
- Accommodation/Food Services
- Other Services
- Finance/Insurance/Real Estate
- Wholesale Trade
- Government
- Construction
- Professional/Scientific/Management
- Transportation/Warehousing
- Public Administration
- Arts/Entertainment/Recreation
- Information
- Agriculture/Forestry/Fishing/Hunting





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



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

Area Council of Governments  
Dubuque County Conference Board  
Convention & Visitor's Bureau Board of Directors  
Convention and Visitors Bureau Advisory Committee  
County Resource Enhancement and Protection Act (REAP) Committee  
Dubuque County Early Childhood Board  
Dubuque County Emergency Management Council  
Dubuque Initiatives  
Dubuque Main Street  
Dubuque Metropolitan Area Solid Waste Agency  
Dubuque Metropolitan Area Transportation System (DMATS)  
Dubuque Racing Association  
Dubuque County Examining Board  
Four Mounds Foundation  
Friends of the Mines of Spain Advisory Board  
Greater Dubuque Development Corporation (GDDC)  
Operation: New View Community Action Agency  
Pre-Disaster Mitigation Plan Committee (PDMP)  
River Valley Initiative Foundation Board of Directors  
Sister City Relationships Advisory Committee



## City of Dubuque Boards and Commissions

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

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

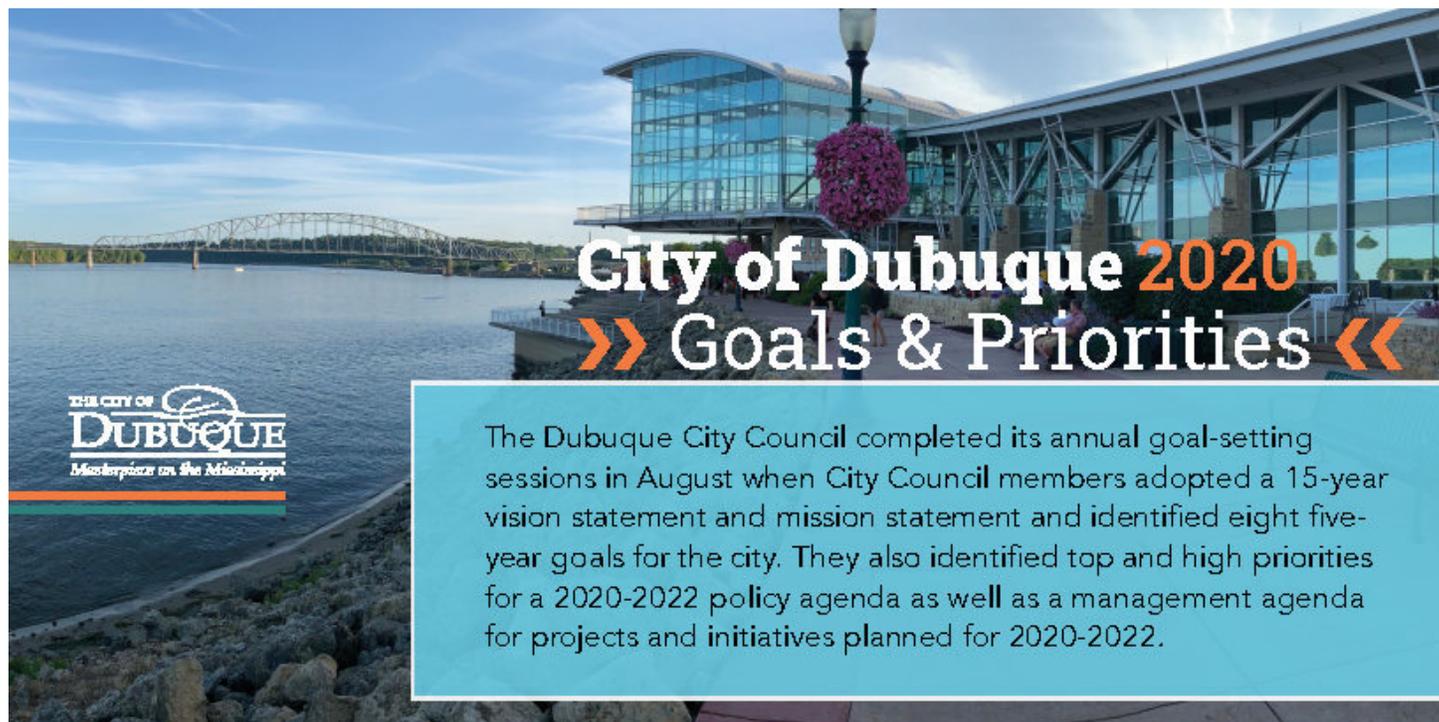
Housing Commission  
Housing Trust Fund Advisory Committee  
Housing Board of Appeals  
Human Rights Commission  
Investment Oversight Commission  
Library Board of Trustees  
Long Range Planning Advisory Commission  
Mechanical & Plumbing Code Board  
Mechanical Code Board  
Mediacom Charitable Foundation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



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# **BUDGET OVERVIEWS**

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

## Policy Agenda

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

### 2020–2022 Top Priorities >>

(in alphabetical order):

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

### 2020–2022 High Priorities >>

(in alphabetical order):

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

## Management Agenda

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

### 2020–2022 Top Priorities >>

(in alphabetical order):

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

### 2020–2022 High Priorities >>

(in alphabetical order):

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

# City of Dubuque Goals

## » 2025 «



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

#### Management in Progress ▼

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

### Vibrant Community: Healthy and Safe

#### Management in Progress ▼

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

#### Major Projects ▼



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

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

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

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

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

#### Management in Progress ▼

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

#### Major Projects ▼

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

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

**Management in Progress ▼**

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

**Major Projects ▼**

- City Hall Annex Windows Replacement: Funding FY'22



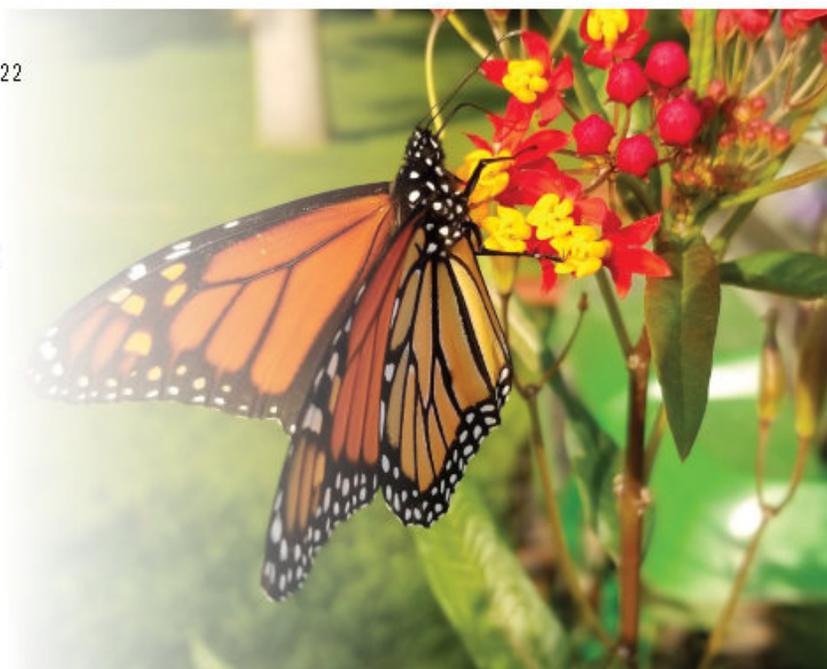
**Sustainable Environment: Preserving and Enhancing Natural Resources**

**Management in Progress ▼**

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

**Major Projects ▼**

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





### Partnership for a Better Dubuque:

Building Our Community that is Viable, Livable, and Equitable

#### Management in Progress ▼

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

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

#### Management in Progress ▼

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

#### Major Projects ▼

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

### Connected Community:

Equitable Transportation, Technology Infrastructure, and Mobility

#### Management in Progress ▼

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

#### Major Projects ▼

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

## LINKING LONG- AND SHORT-TERM GOALS

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

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

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

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

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

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

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
<b>Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery</b>	Aerial Orthophotography and LiDAR	City Manager's Office
	General Ledger Software	Finance
	General Ledger Software - Business	Finance
	City-Wide Computer and Printer Replacements-Business	Information Services
	City-Wide Computer and Printer Replacements - General Gov	Information Services
	Data Vault	Information Services
	Upgrade Isilon Disk Storage System	Information Services
	Fiber Optic Documentation and Maintenance	Information Services

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
<b>Sustainable Environment: Preserving and Enhancing Natural Resources</b>	Ash Tree Removal and Tree Replacement	Parks
	Street Tree Program	Parks
	Highway 20-Replace Roses	Parks
	Activated Sludge Process Improvements	W&RRC
	High-Strength Waste Receiving & Storage	W&RRC
	Sidestream Nitrogen Removal	W&RRC
	Sidestream Phosphorous Removal	W&RRC
	Floodwall Post-Flood Repair Program	Public Works
	Ice Harbor Gates Fender Replacement Project	Public Works
	Sanitary Sewer Root Foaming	Public Works
	Flood Control Units	Public Works
	Southgate Sanitary Sewer Reconstruction	Engineering
	Sanitary Sewer Lining Program	Engineering
	Manhole Replacement/Rehab Program	Engineering
	Catfish and Granger Creek Interceptor, Force Main and Lift Station Improvements	Engineering
	Stormwater Infiltration & Inflow Elimination Program	Engineering
	Drain Tile Program	Engineering
	Bee Branch Creek Gate & Pump Replacement	Engineering
	Flood Control Maintenance Facility	Engineering
	Pennsylvania Culvert Replacement	Engineering
	Seippel Road Culvert Replacement	Engineering
	NW Arterial Detention Basin Improvements	Engineering
	Cedar Cross Road Storm Sewer Construction	Engineering
	LED Re-Lamp Schedule	Engineering
Lead Based Paint Hazard Control	Housing	
Lead Based Paint Hazard Control Grant Match	Housing	
Municipal Green House Gas Inventory	City Manager's Office	

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable	Washington Community Gateway	Parks
	Low/Mod Income Park Improvements	Recreation
	Greater Downtown URD Incentive & Rehab Programs	Economic Development
	Workforce Development	Economic Development
	Neighborhood Broadband	Housing
	Downtown Urban Renewal Area Non-Profit Weatherization Assistance	City Manager's Office
	Non-Profit Weatherization Improvements Assist.	City Manager's Office
	Downtown ADA Assistance	City Manager's Office

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Diverse Arts, Culture, Parks and Recreation: Experiences and Activities	Pebble Cove Park Development	Parks
	North Fork Trail Park Development	Parks
	Concrete Improvements	Parks
	Stone Work	Parks
	Renovate Log Cabin Pavilion	Parks
	Replace Lights on Tennis Courts	Parks
	Ham House-Replace Roof	Parks
	Marshall-Replace Play Unit	Parks
	Storybook Zoo Playground Replacement	Parks
	Five Flags Building Improvements	Civic Center
	Theater Install Orchestra Pit Lift	Civic Center
	Arena - Stage Replacement	Civic Center
	Schmitt Island Connector Trail	Engineering
	Bee Branch Creek Trail: 16th to 9th	Engineering
Chavenelle Road to SW Arterial	Engineering	

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility	Reconstruct Taxiway A	Airport
	Relocate Existing Emergency Airfield	Airport
	Asphalt Milling Program	Public Works
	Curb Ramp Program	Public Works
	Concrete Street Section Repair Program	Public Works
	Pavement Marking Project	Engineering
	Street Construction General Repairs	Engineering
	East - West Corridor Capacity Improvements	Engineering
	Southwest Arterial ITS Corridor Development	Engineering
	Westside Drive Street Lights	Engineering
	7th Street Extension to Pine Street	Engineering
	North Cascade Road Reconstruction	Engineering
	Cedar Cross Rd Reconstruction	Engineering
	Seippel Road Reconstruction	Engineering
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Engineering
Pavement Preservation Joint Sealing	Engineering	

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

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

**CITY OF DUBUQUE  
FISCAL YEAR 2022 ADOPTED BUDGET  
FACT SHEET**

Total Budget	\$191,235,194	-3.49% less than FY 2021
Operating Budget	\$141,892,444	2.07% more than FY 2021
Capital Budget	\$49,342,750	-16.56% less than FY 2021
City Tax Asking	\$26,205,437	0.01% more than FY 2021
City Tax Rate	\$9.88899 per \$1,000	-2.51% less than FY 2021
Taxable Valuation	\$2,646,230,850	+2.59% more than FY 2021
TIF Increment Valuation	\$400,278,950	-1.31% less than FY 2021
Tax Rate Change	-2.51%	

**Impact on Property Owners** (City Taxes Only)

Residential = 0.00%	Commercial = -1.60%	Industrial = -1.90%	Multi-residential = -7.64%
\$0.00	\$-50.64	\$-88.98	\$-144.99

**Adopted Fee Adjustments**

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

**Positions**

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

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

## SUMMARY OF TOTAL REVENUE AND EXPENDITURES - ALL BUDGETED FUNDS

Revenues/Sources	FY20 Actual	FY21 Adopted Budget	FY22 Adopted Budget
Taxes	\$ 53,863,211	\$ 56,555,707	\$ 57,969,492
Licenses and Permits	\$ 1,703,906	\$ 2,050,744	\$ 1,955,835
Use of Money and Property	\$ 14,992,171	\$ 15,630,983	\$ 16,031,663
Intergovernmental	\$ 39,370,843	\$ 43,333,491	\$ 34,070,391
Charges of Services	\$ 39,174,287	\$ 51,634,842	\$ 46,147,596
Special Assessments	\$ 114,964	\$ 360,000	\$ 187,000
Miscellaneous	\$ 9,844,029	\$ 8,724,253	\$ 8,970,548
<b>Subtotal Revenues</b>	<b>\$ 159,063,411</b>	<b>\$ 178,290,020</b>	<b>\$ 165,332,525</b>
Other Financing Sources:			
Proceeds from Bonds	\$ 14,652,393	\$ 15,832,613	\$ 12,277,457
Transfers In	\$ 30,150,097	\$ 38,546,911	\$ 36,039,770
Beginning Fund Balance	\$ 116,801,429	\$ 112,618,272	\$ 108,593,741
<b>Total Available Resources</b>	<b>\$ 320,667,330</b>	<b>\$ 345,287,816</b>	<b>\$ 322,243,493</b>
<b>Expenditures/Uses</b>			
Public Safety	\$ 29,267,232	\$ 30,957,805	\$ 32,235,472
Public Works	\$ 12,365,721	\$ 13,862,438	\$ 13,919,417
Health and Social Services	\$ 900,434	\$ 970,271	\$ 1,003,072
Culture and Recreation	\$ 12,318,868	\$ 13,212,220	\$ 13,886,463
Community and Economic Development	\$ 14,386,461	\$ 15,092,117	\$ 16,069,975
General Government	\$ 9,646,300	\$ 10,163,298	\$ 10,859,438
Business Type	\$ 27,611,386	\$ 30,309,437	\$ 30,545,525
Debt Service	\$ 27,882,101	\$ 24,447,354	\$ 23,373,082
Capital Improvement Projects	\$ 43,520,457	\$ 59,132,225	\$ 49,342,750
<b>Subtotal Expenditures</b>	<b>\$ 177,898,960</b>	<b>\$ 198,147,165</b>	<b>\$ 191,235,194</b>
Other Financing Uses:			
Transfers Out	\$ 30,316,213	\$ 38,532,618	\$ 36,039,770
Ending Fund Balance	\$ 112,452,157	\$ 108,608,033	\$ 94,968,529
<b>Total Uses and Fund Balance</b>	<b>\$ 320,667,330</b>	<b>\$ 345,287,816</b>	<b>\$ 322,243,493</b>

**CITY OF DUBUQUE  
LONG-TERM FINANCIAL PLAN  
ALL BUDGETED FUNDS**

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2023 Projected Budget	FY 2024 Projected Budget	FY 2025 Projected Budget	FY 2026 Projected Budget
<b>Revenue</b>							
Taxes	\$ 53,863,211	\$ 56,555,707	\$ 57,969,492	\$ 62,644,663	\$ 65,530,867	\$ 68,743,380	\$ 69,494,625
Licenses & Permits	1,703,906	2,050,744	1,955,835	2,560,086	2,635,008	2,716,573	2,805,435
Use of Money & Property	14,992,171	15,630,983	16,031,663	15,827,445	15,787,686	15,883,357	15,965,605
Intergovernmental	39,370,843	43,333,491	34,070,391	38,614,051	32,194,899	33,625,705	27,739,884
Charges for Service	39,174,287	51,634,842	46,147,596	48,085,562	49,670,670	51,163,880	52,741,611
Special Assessments	114,964	360,000	187,000	60,000	122,070	60,000	804,524
Other Financing Sources	14,652,393	15,832,613	12,277,457	36,377,269	39,485,439	6,184,705	6,294,113
Transfers In	30,150,097	38,546,911	36,039,770	46,461,764	48,689,097	51,323,799	54,612,413
Miscellaneous	9,844,029	8,724,253	8,970,548	7,393,558	7,793,535	7,651,661	7,791,738
Total Revenue	\$203,865,901	\$232,669,544	\$213,649,752	\$258,024,398	\$261,909,271	\$237,353,060	\$238,249,948
<b>Expenditures</b>							
Employee Expense	\$ 60,078,284	\$ 65,159,694	\$ 67,736,318	\$ 69,949,812	\$ 71,857,915	\$ 74,820,765	\$ 77,627,273
Supplies & Services	42,593,073	43,925,237	45,553,267	44,304,620	45,010,223	45,750,651	46,786,547
Capital Outlay	3,071,523	4,466,109	4,433,043	4,576,328	4,110,452	4,290,093	4,318,271
Debt Service	27,882,101	24,447,354	23,373,082	27,091,601	29,435,280	30,802,723	31,620,616
Non-Expense Accounts	753,522	1,016,545	796,734	759,267	771,924	784,756	797,767
Transfers Out	30,150,097	38,546,911	36,039,770	46,461,764	48,689,097	51,323,799	54,612,413
Unencumbered Funds	—	—	(364,290)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	43,520,458	59,132,225	49,342,750	45,797,388	39,271,846	28,761,981	25,955,570
Total Expenditures	\$208,049,058	\$236,694,075	\$226,910,674	\$238,740,780	\$238,946,737	\$236,334,768	\$241,518,457
Net Increase (Decrease) in Fund Balance	(4,183,157)	(4,024,531)	(13,260,922)	19,283,618	22,962,534	1,018,292	(3,268,509)
Beginning Fund Balance	116,801,429	112,618,272	108,593,741	95,332,819	114,616,437	137,578,971	138,597,263
Ending Fund Balance	\$112,618,272	\$108,593,741	\$ 95,332,819	\$114,616,437	\$137,578,971	\$138,597,263	\$135,328,754

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

	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted Budget</b>	<b>FY 2022 Adopted Budget</b>	<b>FY 2023 Projected Budget</b>	<b>FY 2024 Projected Budget</b>	<b>FY 2025 Projected Budget</b>	<b>FY 2026 Projected Budget</b>
<b>Revenue</b>							
Taxes	\$ 34,786,075	\$ 35,989,261	\$ 36,850,779	\$37,182,105	\$ 37,955,261	\$ 38,683,959	\$ 39,562,493
Licenses & Permits	1,466,337	2,010,659	1,917,920	1,986,789	2,061,711	2,143,276	2,232,138
Use of Money & Property	12,224,877	14,333,352	14,470,183	14,832,241	14,822,817	14,913,129	15,005,663
Intergovernmental	2,719,894	2,421,928	3,606,809	3,625,569	3,466,373	3,326,301	3,186,614
Charges for Service	5,256,677	6,168,377	5,446,690	5,534,306	5,613,073	5,693,519	5,775,689
Special Assessments	—	—	—	30,000	30,000	30,000	30,000
Other Financing Sources	31,678	—	—	55,406	55,406	55,406	55,406
Transfers In	10,032,108	11,017,904	10,824,268	9,040,491	18,065,975	11,784,393	13,288,887
Miscellaneous	2,822,319	2,228,607	2,513,917	2,482,444	2,506,855	2,531,755	2,557,153
<b>Total Revenue</b>	<b>\$ 69,339,965</b>	<b>\$ 74,170,088</b>	<b>\$ 75,630,566</b>	<b>\$74,769,351</b>	<b>\$ 84,577,471</b>	<b>\$ 79,161,738</b>	<b>\$ 81,694,043</b>
<b>Expenditures</b>							
Employee Expense	\$ 43,236,814	\$ 46,557,085	\$ 48,725,366	\$50,384,882	\$ 52,138,131	\$ 54,446,645	\$ 56,633,240
Supplies & Services	17,838,056	18,379,057	18,567,863	18,907,975	19,320,481	19,673,191	20,102,656
Capital Outlay	1,389,680	1,985,504	2,093,001	2,089,816	2,089,816	2,089,816	2,089,816
Debt Service	1,109,870	648,193	407,210	397,805	342,203	49,910	49,849
Non-Expense Accounts	(437,706)	(504,986)	(501,225)	(517,515)	(533,040)	(549,031)	(565,502)
Transfers Out	4,152,794	5,817,568	5,823,231	2,814,208	2,948,340	3,104,661	3,255,754
Unencumbered Funds	—	—	(364,290)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	2,028,928	2,229,339	2,354,811	1,964,265	1,869,446	1,661,945	1,465,930
<b>Total Expenditures</b>	<b>\$ 69,318,436</b>	<b>\$ 75,111,760</b>	<b>\$ 77,105,967</b>	<b>\$75,841,436</b>	<b>\$ 77,975,377</b>	<b>\$ 80,277,137</b>	<b>\$ 82,831,743</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>21,529</b>	<b>(941,672)</b>	<b>(1,475,401)</b>	<b>(1,072,085)</b>	<b>6,602,094</b>	<b>(1,115,399)</b>	<b>(1,137,700)</b>
Beginning Fund Balance	39,278,906	39,300,435	38,358,763	36,883,362	35,811,277	42,413,371	41,297,972
<b>Ending Fund Balance</b>	<b>\$ 39,300,435</b>	<b>\$ 38,358,763</b>	<b>\$ 36,883,362</b>	<b>\$35,811,277</b>	<b>\$ 42,413,371</b>	<b>\$ 41,297,972</b>	<b>\$ 40,160,272</b>

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

### **WHY**

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

### **EFFECT ON THE BUDGET AND BUDGET PROCESS**

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

### **ASSUMPTIONS**

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

### **LINKING TO STRATEGIC GOALS**

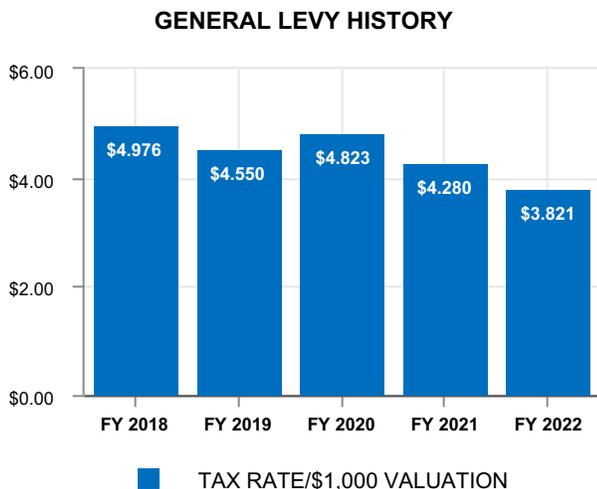
The City Council goals and priorities form the foundation for long-range financial planning, including five-year revenue and expenditure projections. The annually updated Council goals and priorities, in conjunction with the comprehensive plan, outline the City's vision for the future. Departments tie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

## REVENUE CATEGORY EXPLANATIONS

### PROPERTY TAXES

All property taxes collected for the City are levied on the assessed valuation of real and personal property as determined by the City Assessor. For Fiscal Year 2022, the total tax collection of \$26,205,437 is a +0.01% increase as compared to FY 2021. The total tax collection includes \$9,964 for agricultural land. The overall levy is made up of five parts as described below.

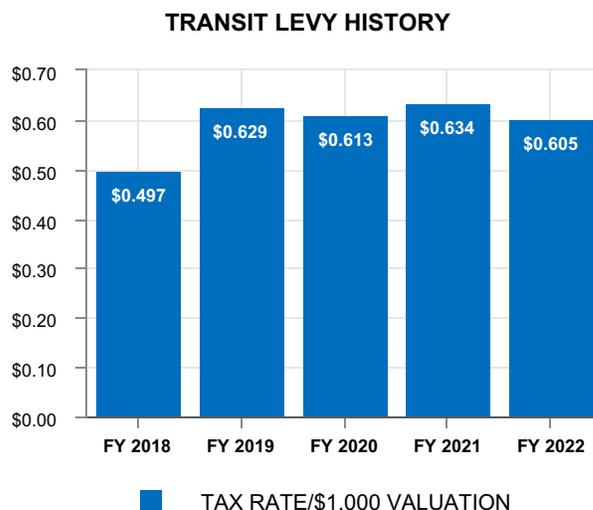
### GENERAL LEVY HISTORY



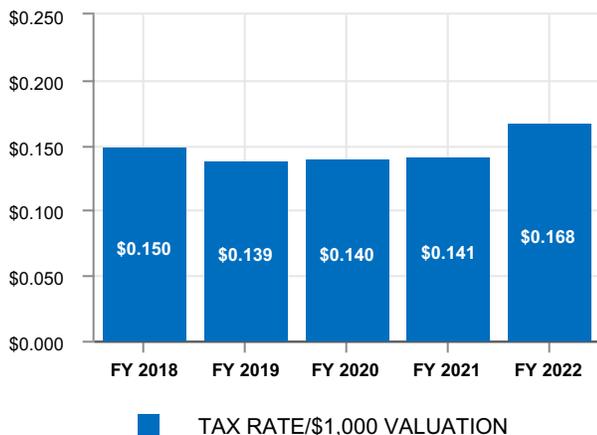
The **General Levy** for the general fund is limited by the State of Iowa to \$8.10 per \$1,000 of assessed valuation in any tax year, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2022 is just \$3.821, which is down from \$4.280 the year before. The General Levy is certified with the State of Iowa at \$8.10 by moving eligible Employee Trust & Agency expenses (allowable in the Trust & Agency Levy) into the General Levy.

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

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



**TORT LIABILITY LEVY HISTORY**

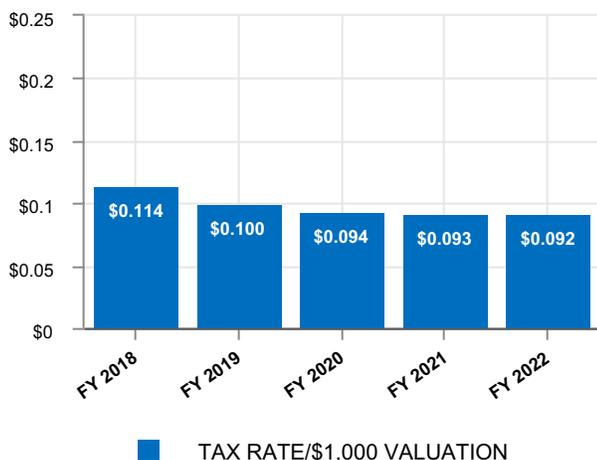


The **Trust and Agency Levy** is available for payroll benefit costs (as defined by the City Finance Committee) including Retirement (IPERS), Municipal Fire and Police Retirement (MFPRSI), Police Pensions, Social Security/Medicare, Police and Fire medical costs, Health Insurance, Worker’s Compensation, Life Insurance, and Unemployment. The total payroll benefit costs allowable in this levy are \$13.9 million. The trust and agency levy has increased to \$5.203 in FY 2022 .

**TRUST & AGENCY LEVY HISTORY**



**DEBT SERVICE LEVY HISTORY**



The City of Dubuque has a GO bond issuance for the replacement of fire trucks and an ambulance issued in FY 2011 for \$1,355,500 and a franchise fee judgment bond issued in FY 2016 for \$2,800,000 with debt service abated by the debt service levy of \$280,730 in FY 2022.

The final portion of the levy is for **Debt Service**. This levy is restricted to General Obligation (GO) bond debt and judgments.

## OTHER TAXES

### Local Option Sales Tax (LOST)

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

**Impact of Local Option Sales Tax on City's Share of Property Tax Paid by the Average Homeowner**



In FY 2022 approximately \$5,728,946 will be generated for property tax relief. This translates into a reduction of the City share of property tax paid by the Average Homeowner of \$132.03. This chart illustrates the amount the total levy would have to be if the Local Option Sales Tax had not been approved.

### Hotel/Motel Tax

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

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

**Other Taxes**

Other taxes include tax on agricultural land (state levy limit is \$3.00375), military service, county monies & credits, gaming taxes (Greyhound Park and Casino para-mutual and slot machine tax and Diamond Jo riverboat tax on bets), mobile home tax, and tax increment property tax revenues.

**LICENSES AND PERMITS**

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

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

**USE OF MONEY AND PROPERTY**

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

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

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

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



In 2022, 100% of the total or approximately \$5,229,358 is projected to be generated and reduce the amount paid by the average homeowner by \$138.83. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2022 and beyond gaming projections include the impact of video gaming terminals in Illinois and the new casino in Davenport.

**INTERGOVERNMENTAL REVENUE**

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

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

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

## CHARGES FOR SERVICES

### Utility Charges

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

### Other Charges for Services

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

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

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

**Public Safety** – Special Police services and ambulance fees.

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

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

## SPECIAL ASSESSMENTS

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

## MISCELLANEOUS REVENUE

### Internal Charges

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

### Proceeds from Bonds

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

### Miscellaneous Revenue

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

### Transfers

This is for the transfer of money between City funds.

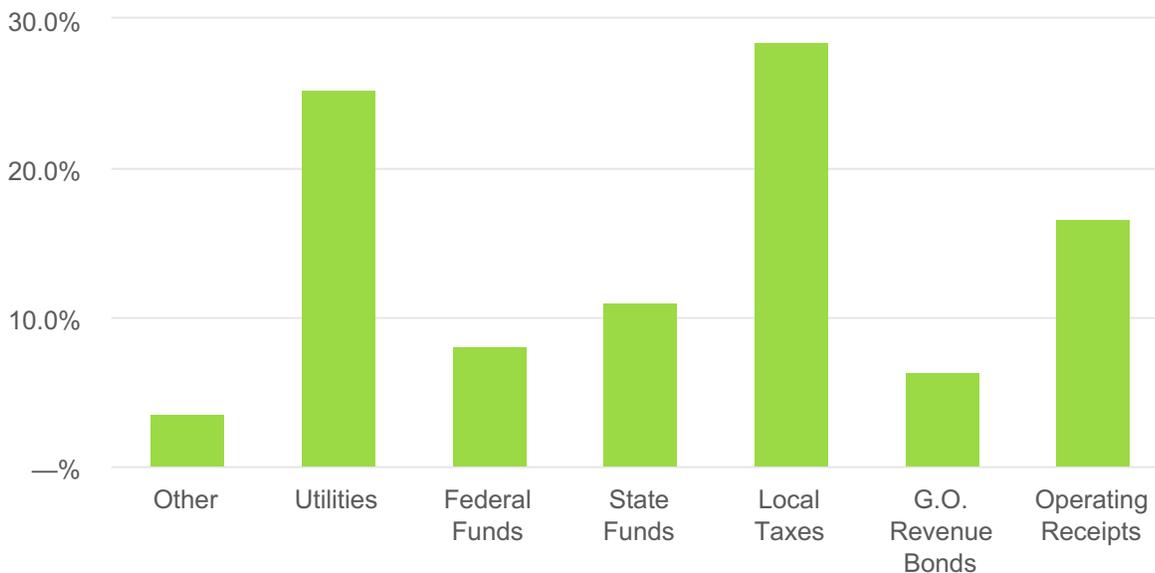
## REVENUE HIGHLIGHTS

### REVENUE PROJECTIONS

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

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

**WHERE THE MONEY COMES FROM  
FY 2022 ADOPTED  
TOTAL BUDGET**



**Total Adopted Budget \$191,235,194**

\*Excludes Transfers

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

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

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

- c. Hotel/motel tax receipts are projected to increase 2.00% \$47,081 over FY 2021 budget and 30.47% over FY 2021 re-estimated receipts of \$1,704,074, and then increase at an annual rate of 2.00% per year.
- d. Federal Transportation Administration (FTA) transit operating assistance is increased from \$1,253,787 in FY 2021. The FY 2022 budget is based on the revised FY 2021 budget received from the FTA. Federal operating assistance is based on a comparison of larger cities. Previously the allocation was based on population and population density.
- e. Ambulance Ground Emergency Medical Transport Payments increased from \$216,837 in FY 2021 to \$947,176 in FY 2022. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2020. The FY 2021 Adopted budget was based on approximately 800 GEMT eligible calls and a Dubuque Fire Department specific rate of \$275.95 per call. After the Fiscal Year 2021 budget was adopted, the Fire Department filed cost reports for 2018, 2019, and 2020 for uncompensated costs related to Medicaid calls. An exception to the policy for previously filed cost reports was approved during FY 2021 and the revised FY 2021 budget for GEMT revenue is \$947,176 based on 800 GEMT eligible calls and a state average reimbursement rate of \$1,183.97. For FY 2022, the reimbursement rate is based on the state average reimbursement rate of \$1,184 per call and is based on 800 eligible calls.
- f. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2021.
- g. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to decrease \$89,990 from \$808,886 in FY 2021 to \$718,896 in FY 2022 based on Fiscal Year 2020 actual.

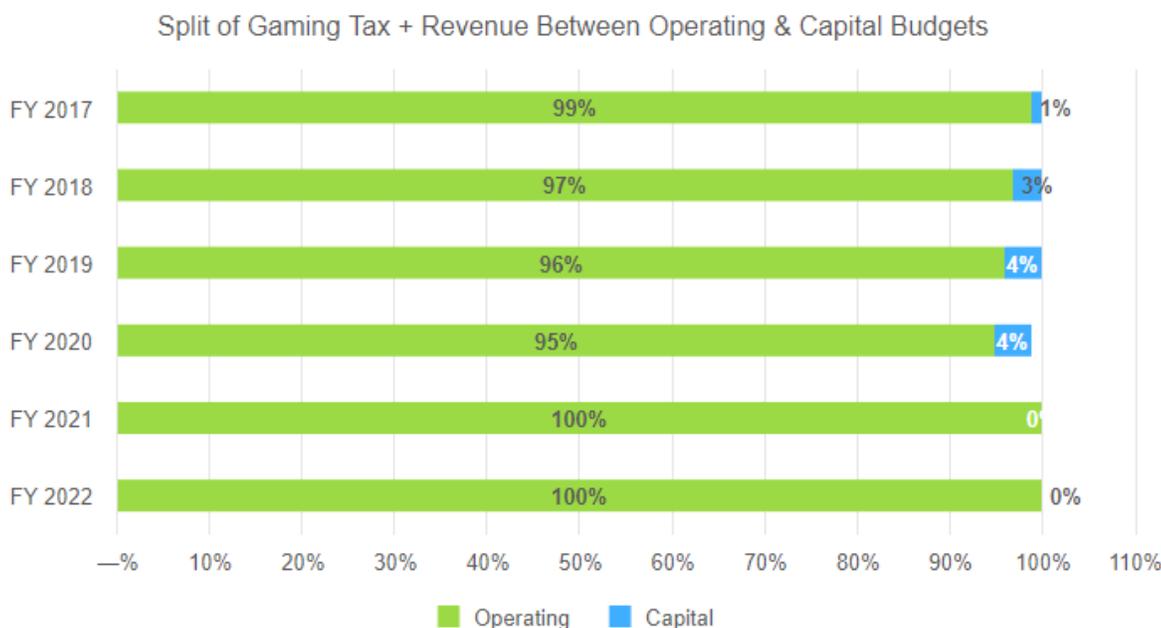
- h. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$43,621 from \$5,185,737 in FY 2021 to \$5,229,358 in FY 2022 based on revised projections from the DRA. This follows a \$198,633 increase from budget in FY 2021 and a \$85,928 increase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

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

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

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

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



- j. 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.

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

The percent of growth from revaluation is to be the same for agricultural and residential property; therefore, if one of these classes has less than 3% growth for a year, the other class is limited to the same percent of growth. A balance is maintained between the two classes by ensuring that they increase from revaluation at the same rate. In FY 2022, agricultural property had less growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$80,666 taxable value in FY 2021 and \$82,621 taxable value in 2022) results in more taxes to be paid per \$1,000 of assessed value. In an effort to keep property taxes low to the average homeowner, the City calculates the property tax impact to the average residential property based on the residential rollback factor and property tax rate. In a year that the residential rollback factor increases, the City adopted a lower property tax rate than what would be recommended had the rollback factor remained the same.

The residential rollback in Fiscal Year 1987 was 75.6481 percent as compared to 56.4094% percent in Fiscal Year 2022. The rollback percent had steadily decreased since FY 1987, which has resulted in less taxable value and an increase in the City's tax rate. However, that trend began reversing in FY 2009 when the rollback reached a low of 44.0803 percent. If the rollback had remained at 75.6481 percent in FY 2021, the City's tax rate would have been \$7.65 per \$1,000 of assessed value instead of \$10.14 in FY 2021.

- l. There was not an equalization order for commercial, industrial or multi-residential property in Fiscal Year 2022. The Iowa Department of Revenue is responsible for "equalizing" assessments every two years. Also, equalization occurs on an assessing jurisdiction basis, not on a statewide basis.

Commercial and Industrial taxpayers previously were taxed at 100 percent of assessed value; however due to legislative changes in FY 2013, a 95% rollback factor was applied in FY 2015 and a 90% rollback factor will be applied in FY 2016 and beyond. The State of Iowa backfilled the loss in property tax revenue from the rollback 100% in FY 2015 through FY 2017 and the backfill was capped at the FY 2017 level in FY 2018 and beyond. The FY 2021 State backfill for property tax loss is estimated to be \$1,016,776.

Elements of the property tax reform passed by the Iowa Legislature in 2013 have created a tremendous amount of uncertainty in the budget process. While the State has committed to provide some funding for the City revenue reductions caused by the decrease in taxable value for commercial and industrial properties, key legislators have been quoted in the media as casting doubt on the reimbursements continuing. Beginning in FY 2022, it is assumed that the State will eliminate the backfill over a five-year period.

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

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

FY 2015 was the first year that commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit will be deducted from the property taxes owed and the credit is funded by the State of Iowa.

Eligible businesses must file an application with the Assessor’s office to receive the credit with a deadline of January 15, 2021 for applications to be considered for FY 2022. The calculation of the credit is dependent on the number of applications that were received and approved statewide versus the amount that was appropriated for the fiscal year, the levy rates for each parcel, and the difference in the commercial/industrial rollback compared to residential rollback. In FY 2015, the Iowa Legislature appropriated \$50 million for FY15; \$100 million for FY16; and \$125 million for FY17 and thereafter. The estimated amount of value that will be used to compute the credit in FY 2015 is \$33,000, FY 2016 is \$183,220, FY 2017 is \$255,857, FY 2018 is \$266,340, FY 2019 is \$231,603, and FY 2020 is \$251,788, and FY 2021 is \$219,886.

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

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

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

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

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

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

FY 2022	67.50%	\$1,241,431
FY 2023	63.75%	\$1,179,854
FY 2024	52.46%	\$1,401,513
<b>Total</b>		<b>\$7,166,590</b>

\*56.41% = Current residential rollback

This annual loss in tax revenue of \$1,241,431 in FY 2022 and \$1,401,513 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$7,166,590 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

In addition, the State of Iowa eliminated the:

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

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

- n. 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 is projected to increase by \$28,237 in FY 2022 due to anticipated additional industrial riverfront leases.
- p. Natural Gas franchise fees have been projected to increase zero percent over FY 2020 actual of \$907,201. Also, Electric franchise fees have been projected to increase 5 percent over 2021 budget of \$4,178,875. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2023 through FY 2026. The franchise fee charged on gas and electric bills increased from 3% to 5%, the legal maximum, on June 1, 2015.
- q. For purposes of budget projections only, it is assumed that City property taxes will continue to increase at a rate necessary to meet additional requirements over resources beyond FY 2022.

- r. 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.

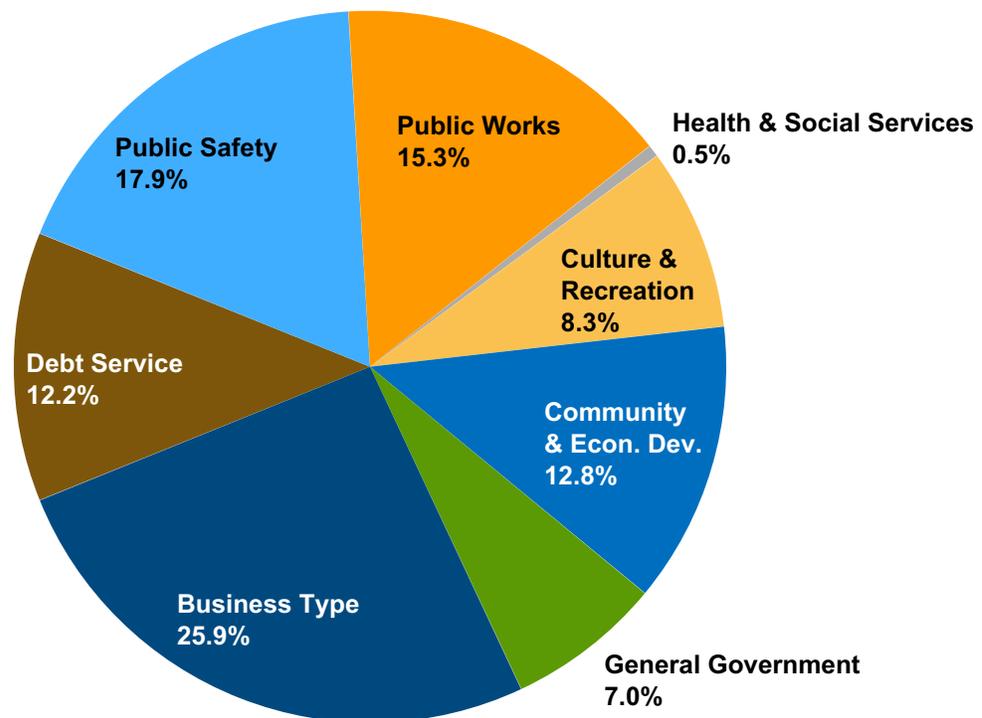
## EXPENDITURE HIGHLIGHTS

### EXPENDITURE PROJECTIONS

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

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

### HOW THE MONEY IS SPENT ADOPTED FY2022 BUDGET



**TOTAL ADOPTED BUDGET \$191,235,194**

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

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

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

- a. The Municipal Fire and Police Retirement System of Iowa (MFPRSI) Board of Trustees City contribution for Police and Fire retirement increased from 25.31% percent in FY 2021 to 26.18% percent in FY 2022 (general fund cost of \$150,262 for Police and \$59,244 for Fire or a total of \$209,506). The Iowa Public Employee Retirement System (IPERS) City contribution is unchanged from the FY 2021 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2021 contribution rate of 6.29% (which does not affect the City's portion of the budget). The IPERS rate is anticipated to increase 1 percent each succeeding year.
- b. The already approved collective bargaining agreements for Teamsters Local Union 120, Dubuque Professional Firefighters Association, and International Union of Operating Engineers in FY 2022 include a 3.00% employee wage increase. The already approved collective bargaining agreement for Teamsters Local Union 120 Bus Operators include a 3.25% employee wage increase. Non-represented employees include a 3.00% wage increase. Total cost of the wage increase is \$1,172,055 to the General Fund.
- c. The City portion of health insurance expense is projected to increase from \$1,025 per month per contract to \$1,086 per month per contract (based on 588 contracts) in FY 2022 (general fund cost of \$300,134). The City of Dubuque is self-insured, and actual expenses are paid each year with the City only having stop-loss coverage for major claims. In FY 2017, The City went out for bid for third party administrator and the estimated savings has resulted from the new contract and actual claims paid with there being actual reductions in cost in FY 2018 (19.42%) and FY 2019 (0.35%). In addition, firefighters began paying an increased employee health care premium sharing from 10% to 15% and there was a 7% increase in the premium on July 1, 2018. During FY 2019, the City went out for bid for third party administrator for the prescription drug plan there has been savings resulting from the bid award. Based on FY 2021 actual experience, Fiscal Year 2022 is projected to have a 6% increase in health insurance costs. Fiscal Year 2022 projections include additional prescription drug plan savings of \$219,256. Estimates for FY 2023 were increased 6%; FY 2024 were increased 7%; FY 2025 were increased 8%; and FY 2026 were increased 8%.
- d. FY 2013 was the first year that eligible retirees with at least twenty years of continuous service in a full-time position or employees who retired as a result of a disability and are eligible for pension payments from the pension system can receive payment of their sick leave balance with a maximum payment of 120 sick days, payable bi-weekly over a five-year period. The sick leave payout expense budget in the General Fund in FY 2021 was \$190,524 as compared to FY 2022 of \$219,532, based on qualifying employees officially giving notice of retirement.
- e. Effective July 1, 2019, employees over the sick leave cap can convert 50% of the sick leave over the cap to vacation or be paid out. The 50% sick leave payout expense budget in the General Fund in FY 2021 was \$102,607 as compared to FY 2022 of \$87,885, based on FY 2021 year-to-date expense.
- f. Effective March 8, 2019, employees may use Parental leave to take paid time away from work for the birth or the adoption of a child under 18 years old. Eligible employees receive their regular base pay (plus longevity) and benefits for twelve weeks following the date of birth, adoption event or foster-to-adopt placement. If both parents are eligible employees,

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

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

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

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

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

- q. Postage rates for FY 2022 are estimated to increase 8% over FY 2020 actual expense and proposed cost increases by USPS. A 2.0 percent increase is estimated in succeeding years.
- r. Insurance costs are estimated to change as follows:
  - Workers Compensation is increasing 2% based on FY 2020 actual expense.
  - General Liability is increasing 23% based on FY 2021 actual plus 23%.
  - Damage claims is increasing 20% based on a five year average.
  - Property insurance is increasing 16% based on FY 2021 actual plus 16%.
- s. The Housing Choice Voucher subsidy payment from the General Fund is estimated to decrease \$174,433 in FY 2022 due to receiving the HUD grant to fund two positions for the Family Self-Sufficiency Program in calendar year 2021. In FY 2011, the City approved reducing the number of allowed Housing Choice Vouchers from 1,060 to 900 vouchers. This reduction in vouchers was estimated to reduce Section 8 administrative fees from HUD by \$100,000 per year. However, in the transition, the number of vouchers dropped to 803 vouchers. HUD has based the Section 8 administrative fees for FY 2022 on the higher number of vouchers held in FY 2021 which has increased the amount of revenue received by the Section 8 program in FY 2022. The City is in the process of increasing the Section 8 Housing Vouchers to 1,096.
- t. The Media Services Fund no longer funds Police and Fire public education, Information Services, Health Services, Building Services, Legal Services, and City Manager's Office due to reduced revenues from the cable franchise. This is due to Mediacom's conversion from a Dubuque franchise to a state franchise in October 2009 which changed the timing and calculation of the franchise fee payments. Effective June 2020, Mediacom will no longer contribute to the Public, Educational, and Governmental Access Cable Grant (PEG) Fund, and after the balance in that fund is expended, the City will be responsible for all City Media Service equipment replacement costs. Other jurisdictions will need to plan accordingly.
- u. Greater Dubuque Development Corporation support of \$713,748 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2022, with \$25,000 for True North strategy paid from the Greater Downtown TIF. In FY 2023 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

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

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

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

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

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

FISCAL YEAR	WATER	SEWER	GAS & ELECTRIC FRANCHISE FEE	REFUSE MONTHLY RATE	%INCR/ (DECR)	STORMWATER MONTHLY FEE	%INCR	RESIDENTIAL PROPERTY TAX	CHANGE PASSED BY CITY COUNCIL	PROPERTY TAX RATE	CHANGE IN ANNUAL COST OF MUNICIPAL SERVICES
FY 1988 Base										\$13.95	
FY 1989	3.00%	0.00%						(11.40)%	(11.40)%	\$11.80	
FY 1990	3.00%	3.00%						(0.89)%	(0.89)%	\$11.69	\$9.55
FY 1991	2.00%	2.00%						3.77 %	3.77 %	\$12.27	\$40.20
FY 1992	3.00%	3.00%						3.58 %	3.58 %	\$12.77	\$36.39
FY 1993	0.00%	0.00%						5.19 %	5.19 %	\$12.50	\$49.10
FY 1994	0.00%	0.00%						0.30 %	0.30 %	\$12.61	\$1.51
FY 1995	0.00%	0.00%						2.43 %	2.43 %	\$11.78	\$6.41
FY 1996	3.00%	0.00%						(0.87)%	(0.87)%	\$11.78	-\$12.69
FY 1997	0.00%	0.00%						(0.42)%	(0.42)%	\$11.38	-\$5.19
FY 1998	0.00%	0.00%						(0.71)%	(0.71)%	\$11.40	-\$6.66
FY 1999	4.00%	0.00%						0.00 %	0.00 %	\$11.07	\$5.30
FY 2000	1.00%	0.00%						(0.17)%	(0.17)%	\$10.72	\$0.51
FY 2001	3.00%	0.00%						0.00 %	0.00 %	\$11.07	\$9.45
FY 2002	0.00%	4.00%						0.00 %	0.00 %	\$10.76	\$79.73
FY 2003 (July and August)				\$8.20		Pre UBP System					
FY 2003	2.00%	1.00%	2.00%	\$7.20	-12.20 %			(5.00)%	(5.00)%	\$10.21	\$15.40
FY 2004	4.68%	3.00%	2.00%	\$7.60	5.56 %	1.29		1.54 %	0.00 %	\$10.27	\$43.89
FY 2005	3.00%	4.00%	2.00%	\$8.51	11.97 %	1.29	0.00%	0.40 %	(1.48)%	\$10.07	\$29.31
FY 2006	4.00%	5.50%	2.00%	\$8.70	2.23 %	1.79	38.76%	1.90 %	0.00 %	\$9.70	\$36.45
FY 2007	4.00%	9.00%	2.00%	\$9.46	8.74 %	2.25	25.70%	(1.52)%	(3.73)%	\$9.98	\$26.57
FY 2008	5.00%	5.00%	2.00%	\$9.89	4.55 %	3.25	44.44%	2.72 %	0.00 %	\$10.32	\$52.96
FY 2009	9.00%	9.00%	2.00%	\$10.35	4.65 %	4.00	23.08%	5.41 %	2.76 %	\$9.97	\$72.76
FY 2010	3.00%	5.00%	3.00%	\$10.60	2.42 %	4.00	0.00%	2.40 %	0.00 %	\$9.86	\$55.60
FY 2011	4.00%	11.00%	3.00%	\$11.09	4.62 %	5.25	31.25%	5.65 %	2.47 %	\$10.03	\$75.93
FY 2012	5.00%	15.00%	3.00%	\$10.72	-3.34 %	5.60	6.67%	8.19 %	4.88 %	\$10.45	\$74.61
FY 2013	15.00%	15.00%	3.00%	\$11.69	9.05 %	5.60	0.00%	6.82 %	5.00 %	\$10.78	\$105.34
FY 2014	9.00%	17.00%	3.00%	\$12.74	8.98 %	5.60	0.00%	4.90 %	4.90 %	\$11.03	\$86.83
FY 2015	5.00%	5.00%	3.00%	\$13.24	3.92 %	5.98	6.79%	3.23 %	3.23 %	\$11.03	\$66.45
FY 2016	10.00%	10.00%	5.00%	\$13.90	4.98 %	6.38	6.69%	2.63 %	2.63 %	\$11.03	\$139.07
FY 2017	3.00%	3.00%	5.00%	\$14.77	6.26 %	6.81	6.74%	1.08 %	1.08 %	\$11.22	\$46.98
FY 2018	3.00%	3.00%	5.00%	\$15.11	2.30 %	7.27	6.75%	0.00 %	0.00 %	\$10.89	\$33.25
FY 2019	3.00%	3.00%	5.00%	\$15.37	1.72 %	7.76	6.74%	1.91 %	1.92 %	\$10.59	\$47.83
FY 2020	5.00%	4.50%	5.00%	\$15.62	1.63 %	8.29	6.83%	0.00 %	0.00 %	\$10.33	\$48.76
FY 2021	0.00%	0.00%	5.00%	\$14.99	-4.03 %	8.29	0.00%	-0.14 %	(0.14)	\$10.14	-\$8.65
FY 2022	3.00%	3.00%	5.00%	\$15.38	2.60 %	8.85	6.76%	0.00 %	0.00	\$9.89	\$37.67
<b>PROJECTION</b>											
FY 2023	5.00%	6.00%	5.00%	\$15.71	2.15 %	9.00	8.56%	0.00 %	?	?	\$85.85
FY 2024	5.00%	6.00%	5.00%	\$16.05	2.16 %	9.00	0.00%	3.87 %	?	?	\$304.90
FY 2025	5.00%	6.00%	5.00%	\$16.35	1.87 %	9.00	0.00%	31.00 %	?	?	-\$117.24
FY 2026	5.00%	6.00%	5.00%	\$16.65	1.83 %	9.00	0.00%	-16.91 %	?	?	\$101.62
<b>AVERAGE CHANGE</b>											
FY1989-2022	3.58%	4.21%			3.33 %		12.07%	1.26 %	0.57 %	\$10.92	\$39.41

These projections do not include any anticipated tax burden shifts as a result of state issued equalizations orders or rollback factors.

The projections for the cost of municipal services are based on average water usage of 6,000 gallons per month and assessed value on the home in FY 2022 of \$146,467 (before rollback).

State increased property taxes to the average homeowner by underfunding the Homestead property tax credit. FY 2020-2023 residential property tax projections assume Homestead property tax credit funded 100%, which has happened since FY 2014.

The Utility Franchise Fee for gas and electric is calculated for all years using the FY 2015 electric gas rates for average residential customers.

## RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

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

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

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

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

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

## Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Solid Waste Monthly Rate
11	Ames (FY22)	\$26.25
10	Cedar Rapids (FY22)	\$22.53
9	Council Bluffs (FY22)	\$20.00
8	Iowa City (FY22)	\$20.00
7	Sioux City (FY22)	\$17.50
6	Ankeny (FY22)	\$16.25
<b>5</b>	<b>Dubuque (FY22)</b>	<b>\$15.38</b>
4	Waterloo (FY22)	\$15.00
3	Des Moines (FY22)	\$15.66
2	Davenport (FY22)	\$13.81
1	West Des Moines (FY22)	\$12.25
	Average w/o Dubuque	\$17.93

The highest rate (Ames (FY22)) is 68% higher than Dubuque's rate, and the average is 14% higher than Dubuque.

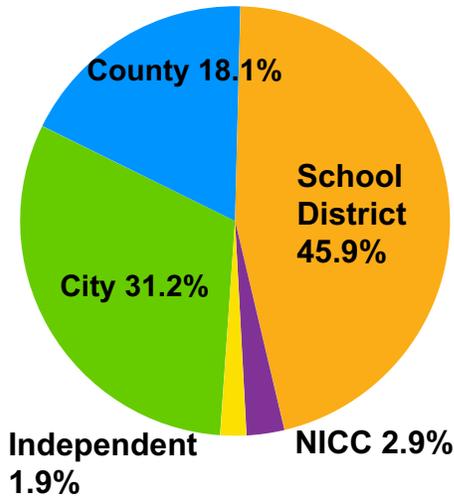
## Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

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

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

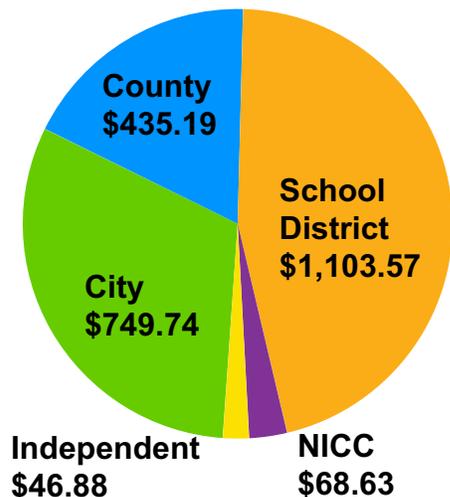
## PROPERTY TAXES

**How Your Property Tax Rate is Split**  
**FY 2022 Consolidated Rate of**  
**31.70847**



Previous Year's Rates	FY 2022
City	31.19 %
County	18.10 %
School District	45.91 %
NICC	2.85 %
Independent	1.95 %
	<u>100 %</u>

**How Your Property Tax Payment is Split**  
**FY 2022**



Calculating City Property Tax		
Assessed Value	\$	146,467.32
Rollback	x	<u>0.550743</u>
Taxable value	\$	80,665.85
City Tax rate/\$1,000	x	<u>31.70847</u>
Gross Prop. Tax	\$	2,557.79
Homestead Credit	\$	<u>153.79</u>
Net Property Tax	\$	<u><u>2,404.00</u></u>

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

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

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

TAX LEVY		Non-Debt Levy		Debt Levy		Total Tax Levy/ Tax Rate
<u>Tax Levy</u>						
Total Tax Levy (Tax Asking including Debt)	<b>FY 2020</b>	\$ 26,024,755	\$ 271,326	\$ 26,296,081		
Divided by Valuation Subject to Property Tax		\$ 2,542,043,244	\$ 2,895,439,960			
	<b>Tax Rate</b>	<b>\$10.2377</b>	<b>\$0.0937</b>	<b>\$10.3314</b>		
<u>Tax Levy</u>						
Total Tax Levy (Tax Asking including Debt)	<b>FY 2021</b>	\$ 25,925,894	\$ 276,674	\$ 26,202,568		
Divided by Valuation Subject to Property Tax		\$ 2,579,355,511	\$ 2,984,960,013			
For All Levies Including Debt Service	<b>Tax Rate</b>	<b>\$10.0513</b>	<b>\$0.0927</b>	<b>\$10.1440</b>		
Tax Rate = Net Requirement	<b>FY 2022</b>	\$ 25,924,707	\$ 280,730	\$ 26,205,437		
Divided by Valuation Subject to Property Tax		\$ 2,646,230,850	\$ 3,046,509,800			
Tax Rate in Dollars per \$1,000	<b>Tax Rate</b>	<b>\$9.7969</b>	<b>\$0.0921</b>	<b>\$9.8890</b>		

TAX LEVY FUNDS	BUDGET	FY 2020	BUDGET	FY 2021	BUDGET	FY 2022
	Rate in Dollars/\$1,000	Amount Levied	Rate in Dollars/\$1,000	Amount Levied	Rate in Dollars/\$1,000	Amount Levied
General Fund	\$4.8227	\$12,259,564	\$4.2802	\$11,040,147	\$3.8208	\$10,110,594
Transit Fund	\$0.6131	\$1,558,460	\$0.6341	\$1,635,441	\$0.6051	\$1,601,290
Debt Service Fund	\$0.0937	\$271,326	\$0.0927	\$276,674	\$0.0922	\$280,730
Tort Liability Fund	\$0.1397	\$355,216	\$0.1410	\$363,759	\$0.1679	\$444,327
Trust and Agency Fund	\$4.6622	\$11,851,515	\$4.9960	\$12,886,547	\$5.2031	\$13,768,496
<b>TOTAL</b>	<b>\$10.3314</b>	<b>\$26,296,081</b>	<b>\$10.1440</b>	<b>\$26,202,568</b>	<b>\$9.8890</b>	<b>\$26,205,437</b>

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

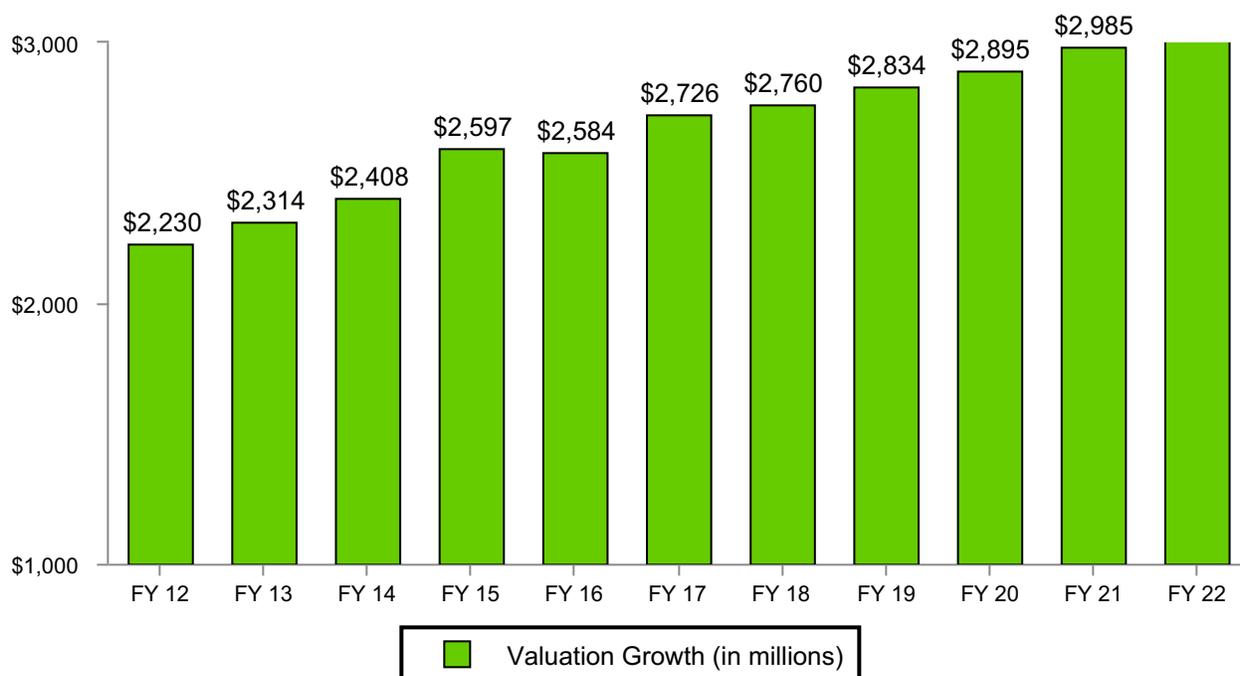
Rank	City	Tax Rate
11	Waterloo (FY22)	\$19.24
10	Council Bluffs (FY22)	\$18.26
9	Des Moines (FY22)	\$17.56
8	Davenport (FY22)	\$16.78
7	Cedar Rapids (FY22)	\$15.88
6	Iowa City (FY22)	\$15.77
5	Sioux City (FY22)	\$14.45
4	West Des Moines (FY22)	\$11.77
3	Ankeny (FY22)	\$9.95
<b>2</b>	<b>Dubuque (FY22)</b>	<b>\$9.89</b>
1	Ames (FY22)	\$9.87
	AVERAGE w/o Dubuque	\$14.95

Dubuque has the SECOND LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY22)) is 94.56% higher than Dubuque's rate, and the average is 51.21% higher than Dubuque. Dubuque's adopted FY 2022 property tax is \$9.8890 (decrease of -2.51% from FY 2021)

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

## VALUATION GROWTH

### History of Taxable Debt Valuation (in millions)



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

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

#### Utilities - Excise Tax

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

#### Rollback

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

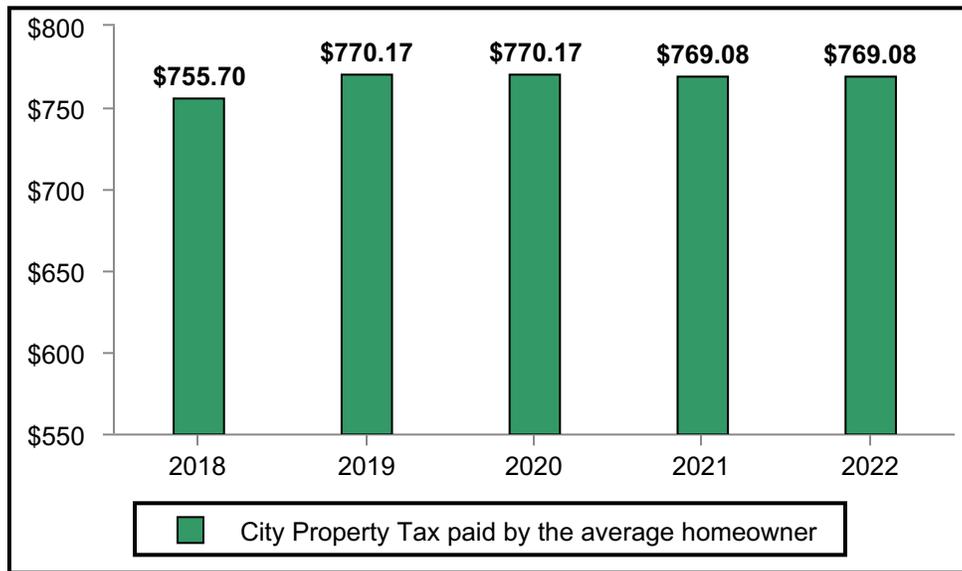
**Comparison for Eleven Largest Iowa Cities  
Taxable Value per Capita**

Rank	City	Taxes Per Capita	Tax Rate	2010 Census Population	Taxable Value With Gas & Electric
11	West Des Moines	\$1,167.10	\$11.7700	56,609	5,613,305,030
10	Council Bluffs	\$1,079.31	\$18.2600	51,567	3,048,023,514
9	Iowa City	\$990.27	\$15.7700	67,862	4,261,347,436
8	Cedar Rapids	\$886.70	\$15.8800	126,326	7,053,755,873
7	Des Moines	\$824.14	\$17.5600	203,433	9,547,709,010
6	Davenport	\$812.14	\$16.7800	99,685	4,824,709,657
5	Waterloo	\$748.79	\$19.2400	68,406	2,662,248,118
4	Ankeny	\$663.34	\$9.9500	62,230	4,148,735,891
3	Ames	\$545.30	\$9.8700	58,965	3,257,725,869
2	Sioux City	\$544.63	\$14.4500	82,684	3,116,423,871
1	<b>Dubuque</b>	<b>\$453.68</b>	<b>\$9.8900</b>	<b>57,686</b>	<b>2,646,230,849</b>
	AVERAGE w/o Dubuque	\$826.17	\$14.95	87,777	4,753,398,427

Dubuque is the LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 157.25% higher than Dubuque's taxes per capita, and the average is 82.10% higher than Dubuque.

**IMPACT OF BUDGET ON CLASS OF PROPERTY**

**RESIDENTIAL**



**Fiscal Year 2021**

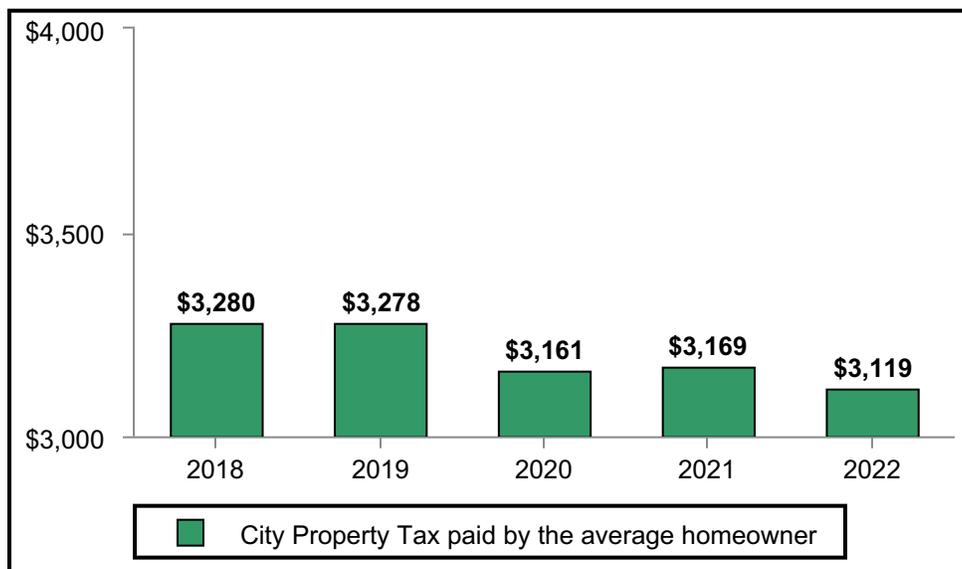
January 1, 2019 Valuation	\$139,493
Revaluation	5.00 %
Assessed Value	<hr/> \$146,467
Less Rollback Factor	0.550743
Fiscal Year 2021 Taxable Value	<hr/> \$80,666
Fiscal Year 2021 City Tax Rate	\$10.1440
Fiscal Year 2021 City Property Tax	<hr/> \$818.28
Homestead Tax Credit	\$(49.20)
Net Fiscal Year 2021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

**Fiscal Year 2022**

January 1, 2020 Valuation	\$146,467
Revaluation	— %
Assessed Value	<hr/> \$146,467
Less Rollback Factor	0.564094
Fiscal Year 2022 Taxable Value	<hr/> \$82,621
Fiscal Year 2022 City Tax Rate	\$9.8890
Fiscal Year 2022 City Property Tax	<hr/> \$817.04
Homestead Tax Credit	\$(47.96)
Net Fiscal Year 2022 City Property Tax	<hr/> <hr/> \$769.08

<b>Dollar Increase in Property Tax</b>	<hr/> <b>\$0.00</b>
<b>Percent Increase in Property Tax</b>	<b>0.00 %</b>

**IMPACT OF BUDGET ON COMMERCIAL PROPERTY**



**Fiscal Year 2020**

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

**Fiscal Year 2021**

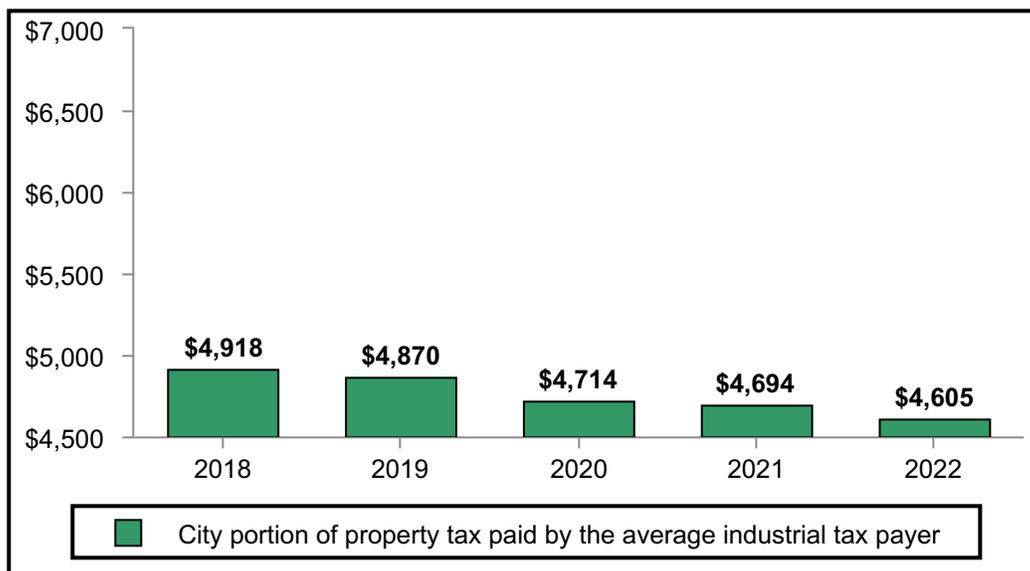
January 1, 2019 Valuation	\$432,475
Equalization Order	— %
Fiscal Year 2021 Taxable Value	<u>\$432,475</u>
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	<u>\$389,228</u>
Fiscal Year 2021 City Tax Rate	<u>\$10.1440</u>
Fiscal Year 2021 City Property Tax	\$3,948.33
Business Tax Credit	<u>\$779.03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

**Fiscal Year 2022**

January 1, 2020 Valuation	\$432,475
Less Rollback Factor	0.9000
Fiscal Year 2022 Taxable Value	<u>\$389,228</u>
Fiscal Year 2022 City Tax Rate	<u>\$9.8890</u>
Fiscal Year 2022 City Property Tax	\$3,849.06
Business Tax Credit	<u>\$730.41</u>
Net Fiscal Year 2022 City Property Tax	<u>\$3,118.65</u>
<b>Dollar Decrease in Property Tax</b>	<b>-\$50.65</b>
<b>Percent Decrease in Property Tax</b>	<b>-1.60 %</b>

**IMPACT OF BUDGET ON CLASS OF PROPERTY**

**INDUSTRIAL**



**Fiscal Year 2020**

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

**Fiscal Year 2021**

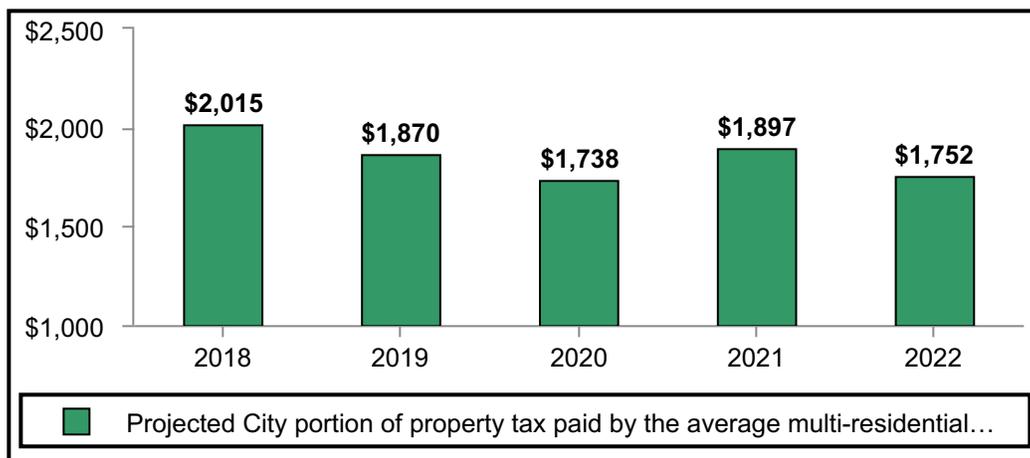
January 1, 2019 Valuation	\$599,500
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	\$539,550
Fiscal Year 2021 City Tax Rate	\$10.1440
Fiscal Year 2021 City Property Tax	\$5,473.20
Business Tax Credit	\$779.03
Net Fiscal Year 2021 City Property Tax	\$4,694.17
<b>Dollar Decrease in Property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

**Fiscal Year 2022**

January 1, 2019 Valuation	\$599,500
Less Rollback Factor	0.9000
Fiscal Year 2022 Taxable Value	\$539,550
Fiscal Year 2022 City Tax Rate	\$9.8890
Fiscal Year 2022 City Property Tax	\$5,335.58
Business Tax Credit	\$730.41
Net Fiscal Year 2022 City Property Tax	\$4,605.17
<b>Dollar Decrease in Property Tax</b>	<b>-\$89.00</b>
<b>Percent Decrease in Property Tax</b>	<b>-1.90%</b>

**IMPACT OF BUDGET ON CLASS OF PROPERTY**

**MULTI-RESIDENTIAL - BEGAN FISCAL YEAR 2017**



**Fiscal Year 2020**

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

<b>Dollar Decrease in Property Tax</b>	<b>-\$145.27</b>
<b>Percent Decrease in Property Tax</b>	<b>-7.21 %</b>

**Fiscal Year 2021**

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

<b>Dollar Decrease in Property Tax</b>	<b>\$158.73</b>
<b>Percent Decrease in Property Tax</b>	<b>9.13%</b>

**Fiscal Year 2022**

January 1, 2020 Valuation	\$262,418
Less Rollback Factor	0.6750
Fiscal Year 2022 Taxable Value	\$177,132
Fiscal Year 2022 City Tax Rate	\$9.8890
Fiscal Year 2022 City Property Tax	<u>\$1,751.65</u>

<b>Dollar Decrease in Property Tax</b>	<b>-\$145.00</b>
<b>Percent Decrease in Property Tax</b>	<b>-7.65%</b>

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

**FY 2022 AVERAGE HOMEOWNER Property TAX RECEIPT**  
**(Based on Average Taxable Value of \$82,621 and Homestead Tax Credit of \$4,850)**

YOUR FY 2022 ADOPTED TAXPAYER RECEIPT TAX RECEIPT

<b>Culture and Recreation</b>	<b>\$158.18</b>	<b>Community and Economic Development</b>	<b>\$44.81</b>
Five Flags Civic Center ⓘ	\$14.57	Housing and Community Development ⓘ	\$7.53
Recreation ⓘ	\$23.40	City Planning ⓘ	\$9.06
Library ⓘ	\$55.86	Economic Development ⓘ	\$28.21
Parks ⓘ	\$50.40		
Grand River Center ⓘ	\$7.85	<b>General Government</b>	<b>\$75.04</b>
Arts & Cultural Affairs ⓘ	\$6.11	Administration ⓘ	\$41.68
		Information Technology ⓘ	\$15.10
<b>Capital Projects</b>	<b>\$7.80</b>	City Attorney's Office ⓘ	\$7.56
General Government - Capital Projects ⓘ	\$1.53	City Building Maintenance ⓘ	\$8.45
Debt Service - Capital Projects ⓘ	\$6.28	City Council ⓘ	\$2.25
<b>Streets &amp; Infrastructure</b>	<b>\$36.21</b>	<b>Transportation Services</b>	<b>\$29.76</b>
Public Works ⓘ	\$12.58	Transit ⓘ	\$24.95
Engineering ⓘ	\$23.63	Airport ⓘ	\$4.81
<b>Public Safety</b>	<b>\$404.60</b>	<b>Health and Social Services</b>	<b>\$12.68</b>
Police ⓘ	\$223.13	Health Services ⓘ	\$5.33
Fire ⓘ	\$158.61	Human Rights ⓘ	\$7.36
Emergency Communications (E911) ⓘ	\$15.95		
General Safety ⓘ	\$6.92		
		<b>TOTAL: ⓘ</b>	<b>\$769.08</b>

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

**BalancingAct.**

FISCAL YEAR 2022

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

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

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

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

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

Budget Overviews

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

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

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

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

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

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

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

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

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

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

**NON-RECURRING DECISION PACKAGE COSTS** **GENERAL FUND**

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

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

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

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

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

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

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

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

Budget Overviews

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

*Budget Overviews*

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

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
<b>MEDIA SERVICES FUND</b>					
Public Information Office	Additional printing funds needed to upgrade the City News utility bill insert newsletter from a grayscale (black and white) publication to a full-color publication.	R	\$ 2,850	\$ —	\$ 2,850
Public Information Office	For the Dues & Memberships budget to allow two additional PIO staff to receive the continuing education and membership benefits of the City & County Communicators and Marketers Association (3CMA).	R	\$ 445	\$ —	\$ 445
Public Information Office	Funds marketing/promotion for City Expo and strategic marketing/promotional campaigns for City services, programs, and initiatives that may not have dedicated marketing budgets but need to be promoted over the course of the fiscal year. In addition to traditional advertising methods, these additional funds would allow additional promotional efforts utilizing outdoor advertising such as City bus wraps and billboards, social media and other digital promotions to be considered, depending upon the campaign.	R	\$ 4,000	\$ —	\$ 4,000
Public Information Office	Hire a professional photographer to take photos of City amenities, attractions, etc. and new photos are needed for use in City publications, on the City website, and in City social media posts. More specifically, new photos are needed to better represent the diversity of Dubuque's residents.	N	\$ 2,000	\$ —	\$ 2,000
<b>Subtotal Media Services Service Fund</b>			<b>\$ 9,295</b>	<b>\$ —</b>	<b>\$ 9,295</b>
<b>Internal Service Funds</b>					
Public Works	Fleet Maintenance Supervisor to attend the National American Public Works Association PWX Conference each fall. This professional development offers exposure to best practices and information to overcome obstacles with advanced technology in fleet maintenance and various fixed assets.	R	\$ 3,100	\$ —	\$ 3,100
<b>Subtotal Internal Service Fund</b>			<b>\$ 3,100</b>	<b>\$ —</b>	<b>\$ 3,100</b>
<b>ENTERPRISE FUNDS</b>					
<b>Stormwater Fund</b>					
Engineering	Part-time (0.73 FTE) Utility Locator (GE-24C) to assist with the locating of buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service. The part-time Utility Locator would improve the efficiency of the current full-time Utility Locator position within the Engineering Department.	R	\$ 8,584	\$ —	\$ 8,584

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

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

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

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

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

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

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

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

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

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

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

## Budget Overviews

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

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2022

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

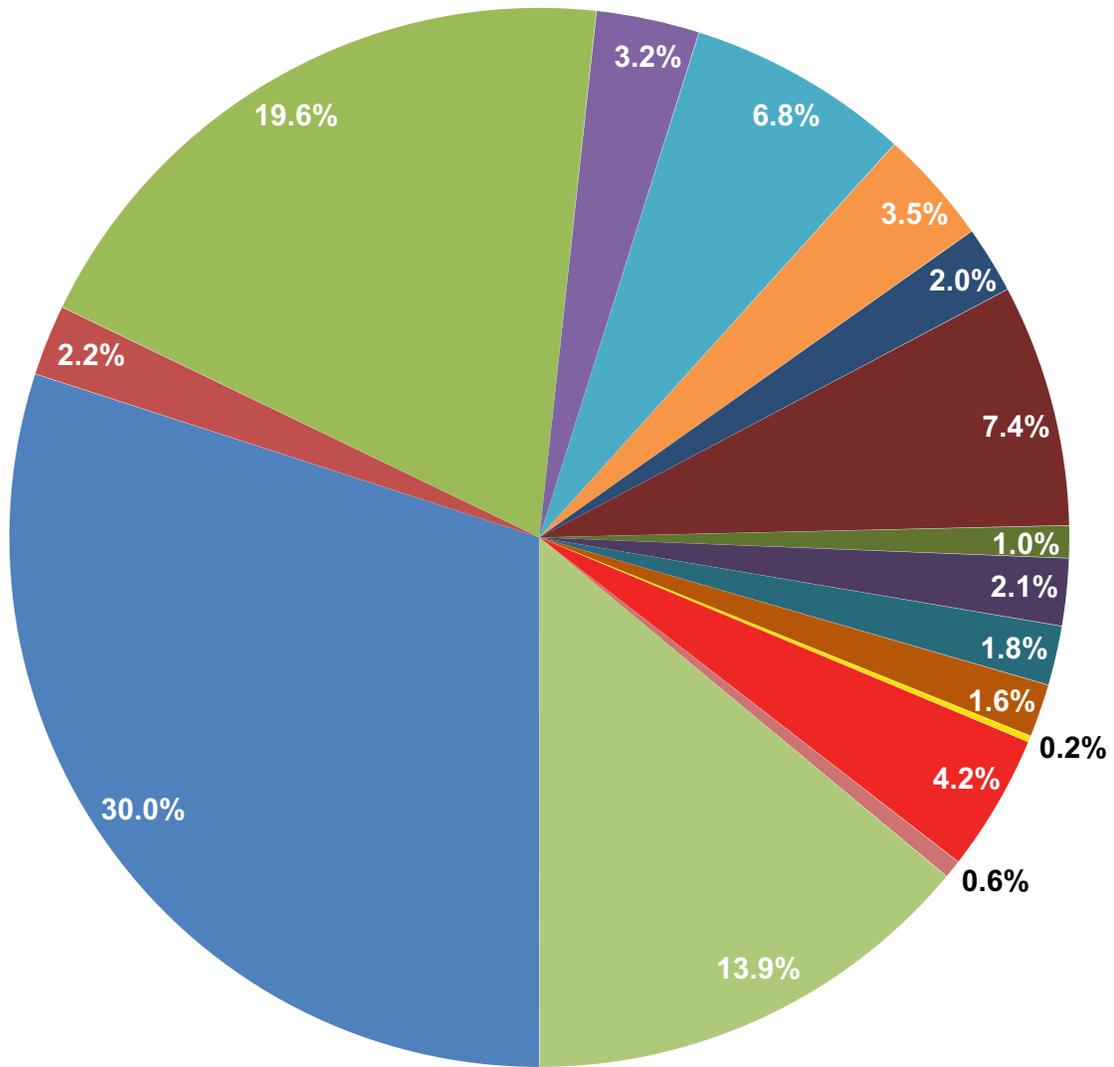
PERSONNEL COMPLEMENT -- FULL-TIME 1981-2022

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

# **FINANCIAL SUMMARIES**

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



- |  |  |  |
|--|--|--|
| <span style="color: blue;">■</span> Police             | <span style="color: red;">■</span> E911          | <span style="color: green;">■</span> Fire        |
| <span style="color: purple;">■</span> Transit          | <span style="color: cyan;">■</span> Parks        | <span style="color: orange;">■</span> Recreation |
| <span style="color: darkblue;">■</span> Civic Center   | <span style="color: brown;">■</span> Library     | <span style="color: darkgreen;">■</span> Airport |
| <span style="color: darkpurple;">■</span> Public Works | <span style="color: teal;">■</span> Engineering  | <span style="color: brown;">■</span> Finance     |
| <span style="color: yellow;">■</span> Purchase of Serv | <span style="color: red;">■</span> Economic Dev. | <span style="color: pink;">■</span> Debt         |
| <span style="color: lightgreen;">■</span> Other        |  |  |

**FISCAL YEAR 2022 ADOPTED 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

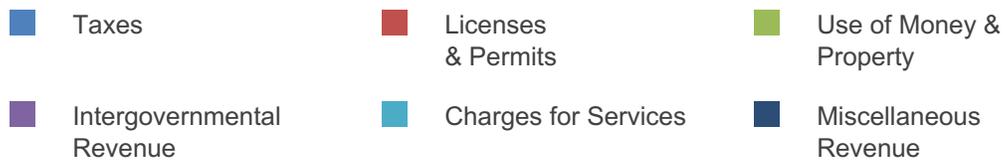
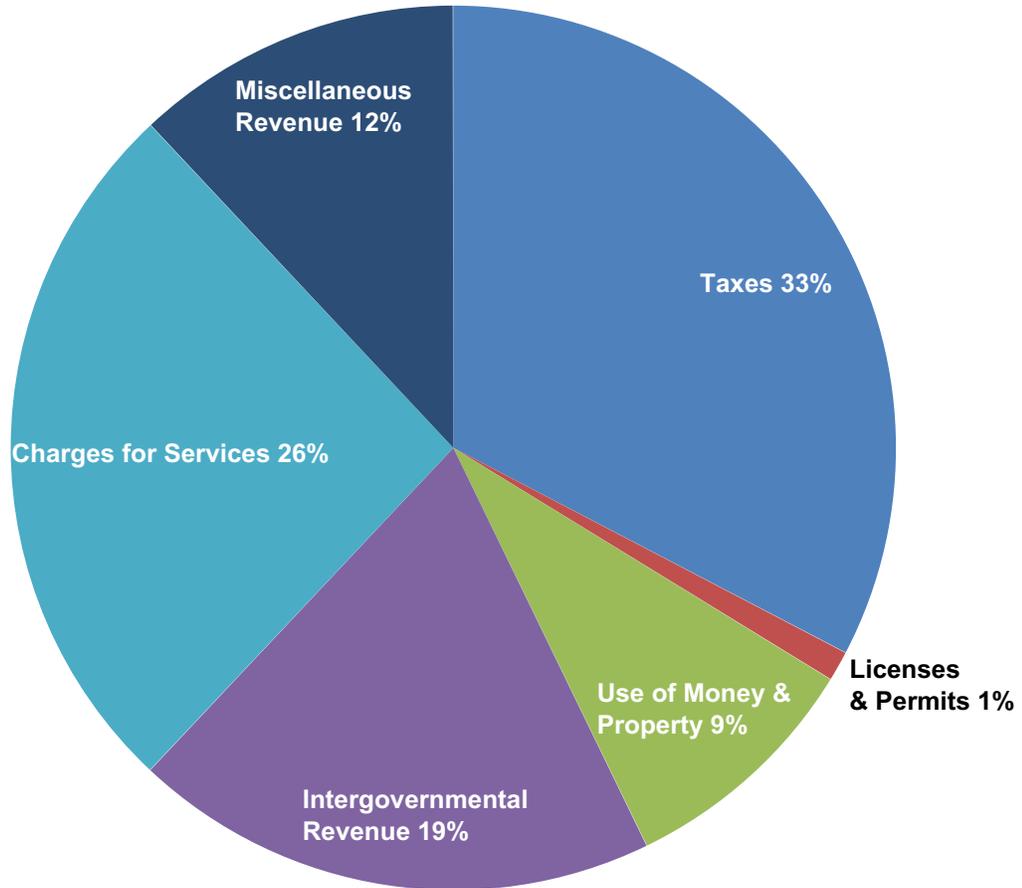
DEPARTMENT/DIVISION	FY 2021			FY 2022			% OF NET OPERATING BUDGET
	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	
Police	16,089,137	1,463,658	14,625,479	16,790,419	1,550,869	15,239,550	30.00 %
Emergency Comm. Center	1,609,834	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 %

**FISCAL YEAR 2022 ADOPTED 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 \$769.08 with homestead tax credit. The distribution of their tax dollars to City departments and divisions would be:

CITY OF DUBUQUE DEPARTMENT/DIVISION	NET OPERATING EXPENSE	DEBT SERVICE	TOTAL
Police	230.77		230.77
Emergency Comm. Center	16.69		16.69
Fire	150.50	1.31	151.81
Emergency Management	1.61		1.61
Building Services	—		—
<b>Subtotal</b>	<b>399.57</b>	<b>1.31</b>	<b>400.88</b>
Human Rights	7.69		7.69
Health Services	6.84		6.84
Park Division	52.37		52.37
Civic Center	15.76		15.76
Grand River Center	10.77		10.77
Recreation	26.91		26.91
Library	56.91		56.91
<b>Subtotal</b>	<b>177.25</b>	<b>—</b>	<b>177.25</b>
Airport	7.61		7.61
Transit	24.22		24.22
Public Works	15.84		15.84
Engineering	13.92		13.92
Economic Development	32.30		32.3
Housing & Comm. Dev.	10.53		10.53
Purchase of Services	1.53		1.53
<b>Subtotal</b>	<b>105.95</b>	<b>—</b>	<b>105.95</b>
Planning	7.46		7.46
Eng - Facilities Mgmt	10.30		10.3
City Council	2.23		2.23
City Manager's Office	13.84		13.84
Human Resources	7.53		7.53
Public Information	2.53		2.53
City Clerk	1.99		1.99
Finance	12.38	2.91	15.29
Legal	7.76		7.76
Information Services	16.07		16.07
<b>Subtotal</b>	<b>82.09</b>	<b>2.91</b>	<b>85</b>
<b>GRAND TOTAL</b>	<b>764.86</b>	<b>4.22</b>	<b>769.08</b>

### BUDGET REVENUE BY CATEGORY

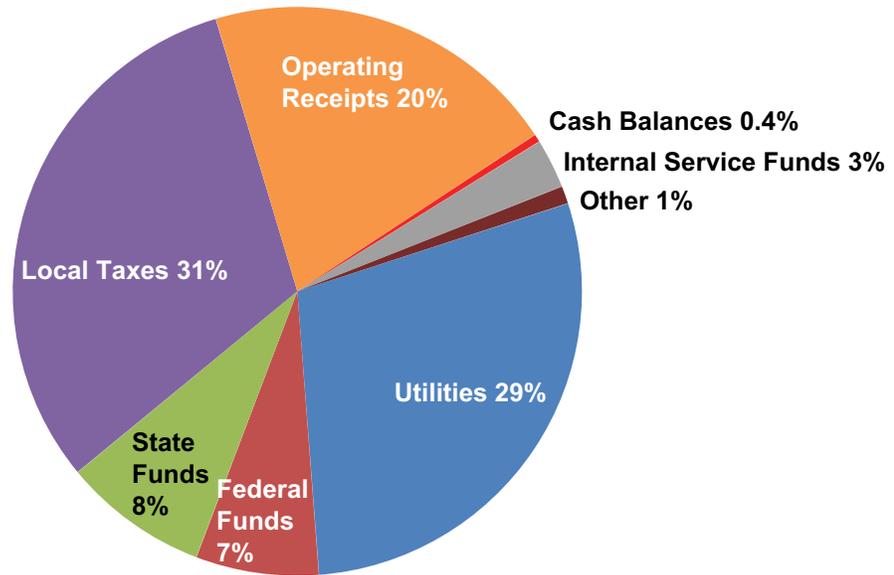


**FY 2022 ADOPTED REVENUE BUDGET \$177,609,982**

**SUMMARY OF TOTAL REVENUES  
BY REVENUE CATEGORY**

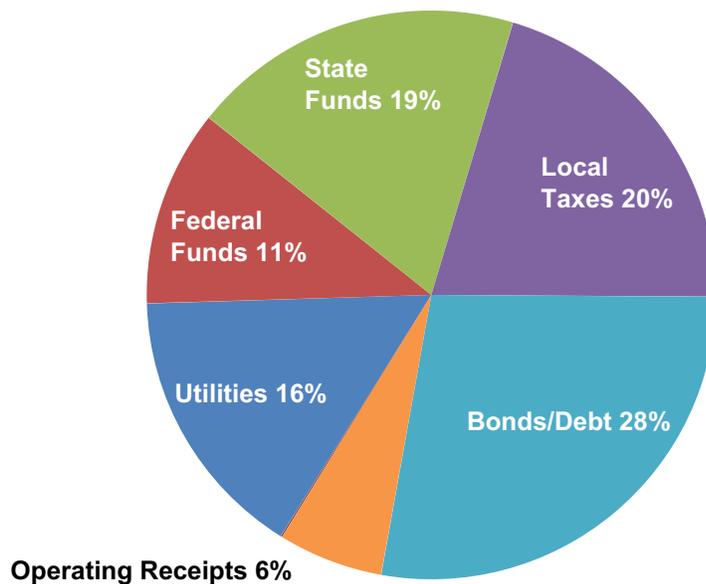
<b>Revenue Category</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY22 Adopted Budget</b>	<b>% Change from Adopted FY21</b>
<b>Taxes</b>					
Property Taxes	26,466,355	25,907,299	26,212,251	26,215,401	0.01 %
Local Option Sales Tax	8,962,230	9,601,288	9,345,876	11,457,892	22.60 %
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)%
<b>Total Taxes</b>	<b>54,097,368</b>	<b>53,863,211</b>	<b>56,555,707</b>	<b>57,969,492</b>	<b>0.46 %</b>
<b>Licenses &amp; Permits</b>					
Licenses & Permits	1,847,283	1,703,906	2,050,744	1,955,835	(4.63)%
<b>Total Licenses &amp; Permits</b>	<b>1,847,283</b>	<b>1,703,906</b>	<b>2,050,744</b>	<b>1,955,835</b>	<b>(1.09)%</b>
<b>Use of Money &amp; Property</b>					
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 %
<b>Total Use of Money &amp; Property</b>	<b>16,374,350</b>	<b>14,992,171</b>	<b>15,630,983</b>	<b>16,031,663</b>	<b>(2.79)%</b>
<b>Intergovernmental Revenue</b>					
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)%
<b>Total Intergovernmental Revenue</b>	<b>37,996,696</b>	<b>39,370,843</b>	<b>43,333,491</b>	<b>34,070,391</b>	<b>(9.56)%</b>
<b>Charges for Services</b>					
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)%
<b>Total Charges for Services</b>	<b>39,586,334</b>	<b>39,174,287</b>	<b>51,634,842</b>	<b>46,147,596</b>	<b>3.17 %</b>
<b>Special Assessments</b>	145,155	114,964	360,000	187,000	(48.06)%
<b>Miscellaneous Revenue</b>					
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 %
<b>Total Miscellaneous Revenue</b>	<b>13,905,550</b>	<b>24,496,422</b>	<b>24,556,866</b>	<b>21,248,005</b>	<b>(13.47)%</b>
<b>Total Revenues Before Transfers</b>	<b>163,952,736</b>	<b>173,715,804</b>	<b>194,122,633</b>	<b>177,609,982</b>	<b>(8.51)%</b>
Transfers	30,539,580	30,150,097	38,546,911	36,039,770	(6.50)%
<b>Grand Total Revenues</b>	<b>194,492,316</b>	<b>203,865,901</b>	<b>232,669,544</b>	<b>213,649,752</b>	<b>(8.17)%</b>

### WHERE THE MONEY COMES FROM 2022 OPERATING BUDGET



**TOTAL ADOPTED OPERATING BUDGET \$141,892,444**

### 2022 CAPITAL BUDGET



**TOTAL ADOPTED CAPITAL BUDGET \$49,342,750**

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

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

Revenue Type	FY21 Total Adopted Revenues	FY22 Total Adopted Budget		FY22 Adopted Operating Budget		FY22 Adopted Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
<b>Utilities</b>							
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	— %
<b>Subtotal</b>	<b>42,383,516</b>	<b>48,571,477</b>	<b>25.40 %</b>	<b>40,856,970</b>	<b>28.79 %</b>	<b>7,714,507</b>	<b>15.63 %</b>
<b>Federal Funds</b>							
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 %
<b>Subtotal</b>	<b>24,941,902</b>	<b>15,447,056</b>	<b>8.08 %</b>	<b>9,923,201</b>	<b>6.99 %</b>	<b>5,523,855</b>	<b>11.19 %</b>
<b>State Funds</b>							
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 %	—	— %
<b>Subtotal</b>	<b>20,695,358</b>	<b>21,054,828</b>	<b>11.01 %</b>	<b>11,715,545</b>	<b>8.26 %</b>	<b>9,339,283</b>	<b>18.93 %</b>
<b>Local Taxes</b>							
Property Tax	26,202,568	26,205,437	13.70 %	26,205,437	18.47 %	—	— %
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 %	—	— %

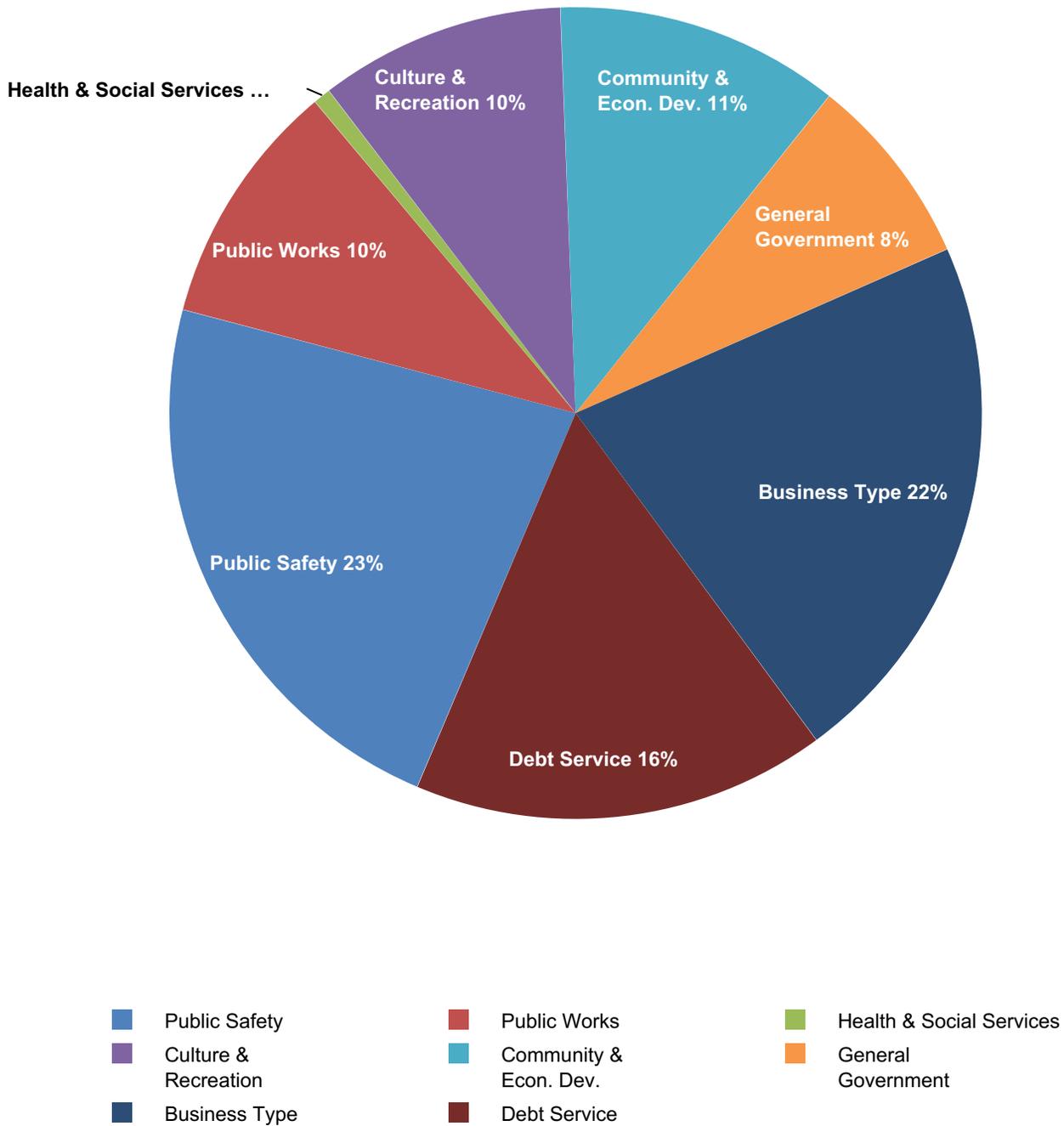
**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED  
BY SOURCE OF INCOME**

Revenue Type	FY21 Total Adopted Revenues	FY22 Total Adopted Budget		FY22 Adopted Operating Budget		FY22 Adopted 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 %
<b>Subtotal</b>	<b>55,166,042</b>	<b>54,546,111</b>	<b>28.52 %</b>	<b>44,451,404</b>	<b>31.33 %</b>	<b>10,094,707</b>	<b>20.46 %</b>
<b>Operating Receipts</b>							
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 %	—	— %
<b>Subtotal</b>	<b>31,882,704</b>	<b>31,842,578</b>	<b>16.65 %</b>	<b>28,900,142</b>	<b>20.37 %</b>	<b>2,942,436</b>	<b>5.96 %</b>
<b>Cash Balances</b>							
Tax Funds	100,000	523,154	0.27 %	523,154	0.37 %	0	— %
Non-Enterprise Const.& Oper. Funds	0	109,608	0.06 %	109,608	0.08 %	—	— %
<b>Subtotal</b>	<b>100,000</b>	<b>632,762</b>	<b>0.33 %</b>	<b>632,762</b>	<b>0.45 %</b>	<b>—</b>	<b>— %</b>
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 Adopted Budget		FY22 Adopted Operating Budget		FY22 Adopted 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	0.02 %	0	— %	40,000	0.08 %
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 %
<b>Subtotal</b>	<b>18,806,388</b>	<b>15,117,350</b>	<b>7.91 %</b>	<b>1,431,588</b>	<b>1.01 %</b>	<b>13,685,762</b>	<b>27.74 %</b>
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 %
<b>Total Budget</b>	<b>198,147,164</b>	<b>191,235,194</b>	<b>100.00 %</b>	<b>141,892,444</b>	<b>100.00 %</b>	<b>49,342,750</b>	<b>100.00 %</b>

**HOW THE MONEY IS SPENT  
FY 2022 ADOPTED OPERATING BUDGET**



**TOTAL ADOPTED OPERATING BUDGET \$141,892,444**

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

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

State Program / Department	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY22 Adopted Budget	% Change from Adopted FY21
<b>OPERATING EXPENDITURES</b>					
<b>Public Safety</b>					
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%
<b>Public Works</b>					
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%
<b>Health &amp; Social Services</b>					
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%
<b>Culture &amp; Recreation</b>					
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%
<b>Community &amp; Economic Development</b>					
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**

<b>State Program / Department</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted Budget</b>	<b>FY22 Adopted Budget</b>	<b>% Change from Adopted FY21</b>
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%
<b>General Government</b>					
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%
<b>Business Type</b>					
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**

<b>State Program / Department</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted Budget</b>	<b>FY22 Adopted Budget</b>	<b>% Change from Adopted FY21</b>
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%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>128,183,954</b>	<b>134,378,503</b>	<b>139,014,940</b>	<b>141,892,444</b>	<b>2.07%</b>
<b>Capital Improvement Projects (CIP)</b>					
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%
<b>TOTAL CIP EXPENDITURES</b>	<b>34,521,137</b>	<b>43,520,457</b>	<b>59,132,225</b>	<b>49,342,750</b>	<b>-16.56%</b>
Total Expenditures Before Transfers	<b>162,705,091</b>	<b>177,898,960</b>	<b>198,147,165</b>	<b>191,235,194</b>	<b>-3.49%</b>
Interfund Transfers	30,463,994	30,316,213	38,532,618	36,039,770	-6.47%
Grand Total Expenditures	193,169,085	208,215,173	236,679,783	227,274,964	-3.97%

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

**CITY OF DUBUQUE**  
**FY 2022**  
**GRAND TOTAL EXPENDITURE SUMMARIES**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY22 Adopted Budget	% Change from Adopted FY21
<b>PROGRAM EXPENSE *</b>					
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%
<b>TOTAL OPERATING BUDGET</b>	<b>128,183,951</b>	<b>134,378,503</b>	<b>139,014,939</b>	<b>141,892,444</b>	<b>2.07%</b>
CAPITAL IMPROVEMENTS	34,521,137	43,520,458	59,132,225	49,342,750	-16.56%
<b>TOTAL BUDGET</b>	<b>162,705,088</b>	<b>177,898,961</b>	<b>198,147,164</b>	<b>191,235,194</b>	<b>-3.49%</b>

\* 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	66,416,659	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%
261 CARES ACT FUND	—	103,578	—	—	—%
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 STYLEMASTER/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 PERMENANENT 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%
<b>OPERATING EXPENDITURES BY FUND</b>					
620 STORMWATER UTILITY	3,352,866	3,754,329	4,441,361	4,778,350	7.59%

**CITY OF DUBUQUE**  
**FY 2022**  
**GRAND TOTAL EXPENDITURE SUMMARIES**

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted Budget</b>	<b>FY22 Adopted Budget</b>	<b>% Change from Adopted FY21</b>
630 PARKING FAC-OPER FD	3,205,591	3,152,852	2,747,044	2,826,227	2.88%
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%
<b>TOTAL OPERATING BUDGET</b>	<b>128,183,951</b>	<b>134,378,503</b>	<b>139,014,939</b>	<b>141,892,444</b>	<b>2.07%</b>
<b>CAPITAL EXPENDITURES BY FUND</b>					
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%
440 G.O. BOND FUND	—	—	—	—	—%
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%
680 SALT OPERATIONS	—	—	—	—	—%
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%
<b>TOTAL CAPITAL BUDGET</b>	<b>34,521,137</b>	<b>43,520,457</b>	<b>59,132,225</b>	<b>49,342,750</b>	<b>-16.56%</b>
<b>TOTAL BUDGET (excl' transfers)</b>	<b>162,705,088</b>	<b>177,898,960</b>	<b>198,147,164</b>	<b>191,235,194</b>	<b>-3.49%</b>

**CITY OF DUBUQUE**  
**FISCAL YEAR 2022 ADOPTED BUDGET**  
**BY MAJOR CATEGORIES AND DEPARTMENT & CAPITAL BUDGET BY DEPARTMENT**

<b>DEPARTMENT/DIVISION</b>	<b>EMPLOYEE EXPENSE</b>	<b>SUPPLIES &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>NON-EXP ACCOUNTS</b>	<b>SUBTOTAL OPERATING</b>	<b>DEBT SERVICE</b>	<b>TOTAL BUDGET</b>
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
<b>TOTAL DEPTS/DIVISIONS</b>	<b>67,736,318</b>	<b>45,553,267</b>	<b>4,433,043</b>	<b>796,734</b>	<b>118,519,362</b>	<b>23,373,082</b>	<b>141,892,444</b>

**CITY OF DUBUQUE**  
**FISCAL YEAR 2022 ADOPTED BUDGET**  
**BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT**

<b>FUND</b>	<b>DEPARTMENT/DIVISION</b>	<b>EMPLOYEE EXPENSE</b>	<b>SUPPLIES &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>DEBT SERVICE</b>	<b>NON-EXP ACCOUNTS</b>	<b>TOTAL</b>
<b>General</b>	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
	<b>Total, General Fund</b>	<b>48,725,366</b>	<b>18,567,863</b>	<b>2,093,001</b>	<b>—</b>	<b>(501,225)</b>	<b>68,885,005</b>
<b>Transit</b>	Transit Division	2,572,900	1,235,516	38,480	—	—	3,846,896
	<b>Total, Transit Fund</b>	<b>2,572,900</b>	<b>1,235,516</b>	<b>38,480</b>	<b>—</b>	<b>—</b>	<b>3,846,896</b>
<b>Intermodal Ramp</b>	Transit Division	—	41,920	8,690	—	—	50,610
	<b>Total, Transit Fund</b>	<b>—</b>	<b>41,920</b>	<b>8,690</b>	<b>—</b>	<b>—</b>	<b>50,610</b>
<b>Debt Service</b>	Police Department	—	—	—	59,609	—	59,609

CITY OF DUBUQUE  
FISCAL YEAR 2022 ADOPTED 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
	<b>Total, Debt Service Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9,785,741</b>	<b>—</b>	<b>9,785,741</b>
<b>Tax Increment</b>	Library Department	—	—	—	—	—	—
	Parking Division	—	—	—	—	—	—
	Economic Development	—	2,932,132	—	—	—	2,932,132
	<b>Total, Tax Increment Funds</b>	<b>—</b>	<b>2,932,132</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,932,132</b>
<b>Road Use Tax</b>	Public Works Department	2,677,445	3,362,925	273,350	—	256,245	6,569,965
	Engineering Department	—	267,495	496,925	—	—	764,420
	<b>Total, Road Use Tax Fund</b>	<b>2,677,445</b>	<b>3,630,420</b>	<b>770,275</b>	<b>—</b>	<b>256,245</b>	<b>7,334,385</b>
<b>Community Development</b>	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	—	—	—	—	—	—
	<b>Total, Comm. Dev. Fund</b>	<b>446,903</b>	<b>135,925</b>	<b>18,550</b>	<b>—</b>	<b>—</b>	<b>601,378</b>
<b>Circles Donations</b>	Housing & Community Dev	—	8,000	—	—	—	8,000
	<b>Total, Circles Donations</b>	<b>—</b>	<b>8,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,000</b>

CITY OF DUBUQUE  
FISCAL YEAR 2022 ADOPTED BUDGET  
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

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

**CITY OF DUBUQUE**  
**FISCAL YEAR 2022 ADOPTED BUDGET**  
**BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT**

<b>FUND</b>	<b>DEPARTMENT/DIVISION</b>	<b>EMPLOYEE EXPENSE</b>	<b>SUPPLIES &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>DEBT SERVICE</b>	<b>NON-EXP ACCOUNTS</b>	<b>TOTAL</b>
<b>Stormwater Operating</b>	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
	<b>Total, Stormwater Operating</b>	<b>603,824</b>	<b>1,208,565</b>	<b>89,950</b>	<b>2,859,116</b>	<b>16,895</b>	<b>4,778,350</b>
<b>Landfill</b>							
<b>DMASWA</b>	Public Works Department	1,144,034	2,342,920	122,042	660,609	81,658	4,351,263
	<b>Total, Landfill Operating Fund</b>	<b>1,144,034</b>	<b>2,342,920</b>	<b>122,042</b>	<b>660,609</b>	<b>81,658</b>	<b>4,351,263</b>
<b>Parking Operating</b>	Parking Division	687,053	1,127,294	219,709	789,218	—	2,823,274
	Engineering Department	2,855	98	—	—	—	2,953
	<b>Total, Parking Operating Fund</b>	<b>689,908</b>	<b>1,127,392</b>	<b>219,709</b>	<b>789,218</b>	<b>—</b>	<b>2,826,227</b>
<b>Cable TV</b>	Public Information Office	188,592	136,823	—	—	—	325,415
	Cable TV Division	205,738	74,698	5,000	—	—	285,436
	<b>Total, Cable TV Fund</b>	<b>394,330</b>	<b>211,531</b>	<b>5,000</b>	<b>—</b>	<b>—</b>	<b>610,861</b>
<b>Expendable</b>							
<b>Library Gifts</b>	Library Department	33,371	34,381	9,650	—	—	77,402
	<b>Total, Expendable Library Gifts</b>	<b>33,371</b>	<b>34,381</b>	<b>9,650</b>	<b>—</b>	<b>—</b>	<b>77,402</b>
<b>Permanent</b>	Library Gift Trust	—	—	—	—	—	—
	Park Division-Lyons Peony Trust	—	2,000	—	—	—	2,000
	<b>Total, Permanent Funds</b>	<b>—</b>	<b>2,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,000</b>
<b>Internal</b>							
<b>Service Funds</b>	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
	<b>Total, Service Fund</b>	<b>2,887,472</b>	<b>231,001</b>	<b>30,500</b>	<b>—</b>	<b>831,859</b>	<b>3,980,832</b>
<b>TOTAL OPERATING BUDGET (excl' transfers)</b>		<b>67,736,318</b>	<b>45,546,301</b>	<b>4,433,043</b>	<b>23,373,082</b>	<b>803,700</b>	<b>141,892,444</b>

**CITY OF DUBUQUE**  
**FUND BALANCE, INCOME AND EXPENSE SUMMARY**  
**FY22 Adopted Budget**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>PLUS INCOME NOT TAXES</b>	<b>PLUS TRANSFERS IN</b>	<b>PLUS PROPERTY TAX</b>	<b>LESS ENDING BALANCE</b>
<b>GENERAL</b>					
General	\$ 38,358,763	\$ 41,738,248	\$ 10,824,268	\$ 21,434,470	\$ 36,943,977
Tort Liability		\$ 12,868		\$ 444,327	\$ —
SUBTOTAL, General Funds	\$ 38,358,763	\$ 41,751,116	\$ 10,824,268	\$ 21,878,797	\$ 36,943,977
<b>SPECIAL REVENUE</b>					
Road Use Tax Fund	\$ 3,272,075	\$ 8,785,714			\$ 2,214,650
Tax Increment & Reserve	\$ 6,278,548	\$ 12,775,632	\$ —		\$ 6,453,522
Trust & Agency	\$ —	\$ 107,318		\$ 2,444,620	\$ —
Special Assessments	\$ —	\$ 187,000			\$ —
UDAG Repayments	\$ 84,285	\$ 7,000			\$ 84,285
Community Development	\$ 188,666	\$ 1,441,704			\$ 289,987
Customer Facility Charge	\$ 306,121	\$ 33,886			\$ 340,007
HUD Resiliency	\$ —	\$ 674,000			\$ —
Circles Donations	\$ 59,538	\$ 1,380			\$ 52,918
Lead Grant Program	\$ —	\$ 1,139,539			\$ (94,217)
Housing Trust Fund	\$ —	\$ 181,283	\$ 50,000		\$ —
RRP Repayments	\$ (137,094)	\$ 60,108			\$ (113,717)
Section 8	\$ 784,966	\$ 6,800,314	\$ 160,671		\$ 759,568
Cable TV and Equipment Fund	\$ 471,204	\$ 578,907			\$ 433,650
Veteran's Memorial Fund	\$ (9,166)	\$ 11,512			\$ 2,346
Expendable Police Gifts	\$ 258	\$ 8,467			\$ 3,725
Expendable Library Gifts Trust	\$ 1,057,023				\$ 979,621
SUBTOTAL, Special Revenue	\$ 12,356,426	\$ 32,793,764	\$ 210,671	\$ 2,444,620	\$ 11,406,347
<b>G.O. DEBT SERVICE</b>					
	\$ 37,710	\$ 310,558	\$ 9,194,453	\$ 280,730	\$ 37,710
SUBTOTAL, G.O. Debt	\$ 37,710	\$ 310,558	\$ 9,194,453	\$ 280,730	\$ 37,710
<b>PERMANENT</b>					
Library Gifts Trust	\$ 18,384				\$ 18,384
E.B.Lyons Peony Trust	\$ 68,168	\$ 5,788			\$ 71,956
SUBTOTAL, Trust Funds	\$ 86,552	\$ 5,788	\$ —	\$ —	\$ 90,340
<b>CAPITAL PROJECT</b>					
Street Construction	\$ 9,100,715	\$ 4,404,368			\$ 8,098,891
Sales Tax Increment	\$ 6,546,728	\$ 6,359,656			\$ 3,494,649
Sales Tax Construction	\$ 4,470,594	\$ 2,314,910	\$ 1,582,154		\$ 3,051,472
Passenger Facility Charge	\$ 298,541	\$ —			\$ 298,541
Airport Construction	\$ (1,113,341)	\$ 633,000	\$ 215,000		\$ (1,113,341)
Golf Construction	\$ 91,875				\$ 71,875
Dog Track/Riverboat Depreciation	\$ 101,666				\$ 101,666
GO Bond Fund	\$ —	\$ 7,107,154			\$ —
General Construction Fund		\$ 642,000	\$ 8,727,498		\$ 3,185,970
SUBTOTAL, Construction Funds	\$ 22,682,747	\$ 21,461,088	\$ 10,524,652	\$ —	\$ 17,189,722

**CITY OF DUBUQUE  
FUND BALANCE, INCOME AND EXPENSE SUMMARY  
FY22 Adopted Budget**

FUND	LESS TRANSFERS OUT	REQUIREMENTS		
		TOTAL BUDGET	OPERATING BUDGET	CAPITAL BUDGET
<b>GENERAL</b>				
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
<b>SPECIAL REVENUE</b>				
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	\$ 2,551,938	\$ —	\$ —	\$ —
Special Assessments	\$ 187,000	\$ —	\$ —	\$ —
UDAG Repayments		\$ 7,000	\$ —	\$ 7,000
Community Development		\$ 1,340,383	\$ 601,378	\$ 739,005
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
Expendable Police Gifts	\$ —	\$ 5,000	\$ 5,000	\$ —
Expendable Library Gifts Trust		\$ 77,402	\$ 77,402	\$ —
SUBTOTAL, Special Revenue	\$ 12,296,218	\$ 24,102,916	\$ 18,996,028	\$ 5,106,888
<b>G.O. DEBT SERVICE</b>				
SUBTOTAL, G.O. Debt	\$ —	\$ 9,785,741	\$ 9,785,741	\$ —
<b>PERMANENT</b>				
Library Gifts Trust				
E.B.Lyons Peony Trust		\$ 2,000	\$ 2,000	\$ —
SUBTOTAL, Trust Funds	\$ —	\$ 2,000	\$ 2,000	\$ —
<b>CAPITAL PROJECT</b>				
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
Airport Construction		\$ 848,000	\$ —	\$ 848,000
Golf Construction		\$ 20,000	\$ —	\$ 20,000
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  
FY22 Adopted Budget**

<b>FUND</b>	<b>BEG. BALANCE</b>	<b>PLUS INCOME NOT TAXES</b>	<b>PLUS TRANSFERS IN</b>	<b>PLUS PROPERTY TAX</b>	<b>LESS ENDING BALANCE</b>
<b>UTILITY/ENTERPRISE</b>					
Transit	\$ 6,528,989	\$ 2,842,752	\$ 703,930	\$ 1,601,290	\$ 6,528,989
Intermodal Ramp	\$ (3,142)	\$ 30,000			\$ (23,752)
Sewer Operating	\$ 1,422,459	\$ 13,787,119			\$ 1,302,802
San. Sewer Construction	\$ 672,913	\$ 5,170,303	\$ 700,000		\$ 622,663
Stormwater Operating	\$ 3,472,761	\$ 5,434,461	\$ 478,908		\$ 3,463,837
Stormwater Construction	\$ 11,123,531	\$ 1,000,000	\$ 538,685		\$ 8,851,239
Parking Operating	\$ (83,940)	\$ 2,899,387	\$ 280,000		\$ 57,902
Parking Construction	\$ (321,904)	\$ 81,305	\$ —		\$ (321,904)
Water Operating	\$ 5,346,774	\$ 10,553,217			\$ 5,258,864
Water Construction	\$ 5,609,085	\$ —	\$ 400,000		\$ 2,729,817
Solid Waste	\$ 655,770	\$ 4,602,807			\$ 58,134
Salt Operations	\$ 70,377	\$ 104,452			\$ 70,442
Landfill	\$ 12,573,351	\$ 4,700,138			\$ 12,260,710
T&A-Self Insurance Reserves	\$ 5,767,507				\$ 5,767,507
Service Fund Charges	\$ 577,869	\$ 3,982,732			\$ 537,569
<b>SUBTOTAL, Utility Enterprise Fund</b>	<b>\$ 53,412,402</b>	<b>\$ 55,188,673</b>	<b>\$ 3,101,523</b>	<b>\$ 1,601,290</b>	<b>\$ 47,164,821</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 126,934,600</b>	<b>\$ 151,510,987</b>	<b>\$ 33,855,567</b>	<b>\$ 26,205,437</b>	<b>\$ 112,832,917</b>

**CITY OF DUBUQUE  
FUND BALANCE, INCOME AND EXPENSE SUMMARY  
FY22 Adopted Budget**

FUND	LESS		REQUIREMENTS	
	TRANSFERS OUT	TOTAL BUDGET	OPERATING BUDGET	CAPITAL BUDGET
<b>UTILITY/ENTERPRISE</b>				
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
<b>SUBTOTAL, Utility Enterprise Fund</b>	<b>\$ 6,411,006</b>	<b>\$ 59,728,061</b>	<b>\$ 44,223,670</b>	<b>\$ 15,504,391</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 34,438,480</b>	<b>\$ 191,235,194</b>	<b>\$ 141,892,444</b>	<b>\$ 49,342,750</b>

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	\$ 38,358,763	\$ 73,996,986	\$ 75,411,772	\$ 36,943,977	(3.69)%	\$ (1,414,786)
Tort Liability	\$ —	\$ 457,195	\$ 457,195	\$ —	— %	\$ —
Trust and Agency	\$ —	\$ 2,551,938	\$ 2,551,938	\$ —	— %	\$ —
Tax Increment & Reserve (2)	\$ 6,278,548	\$ 12,775,632	\$ 12,600,658	\$ 6,453,522	2.79 %	\$ 174,974
Sales Tax Increment (1)	\$ 6,546,728	\$ 6,359,656	\$ 9,411,735	\$ 3,494,649	(46.62)%	\$ (3,052,079)
Road Use Tax Fund (1)	\$ 3,272,075	\$ 8,785,714	\$ 9,843,139	\$ 2,214,650	(32.32)%	\$ (1,057,425)
Special Assessment	\$ —	\$ 187,000	\$ 187,000	\$ —	— %	\$ —
Community Development (1)	\$ 188,666	\$ 1,441,704	\$ 1,340,383	\$ 289,987	53.70 %	\$ 101,321
UDAG Repayments (3)	\$ 84,285	\$ 7,000	\$ 7,000	\$ 84,285	— %	\$ —
State Rental Rehab	\$ (137,094)	\$ 60,108	\$ 36,731	\$ (113,717)	(17)%	\$ 23,377
HUD Resiliency	\$ —	\$ 674,000	\$ 674,000	\$ —	— %	\$ —
Housing Trust Fund	\$ —	\$ 231,283	\$ 231,283	\$ —	— %	\$ —
Circles Private Donations	\$ 59,538	\$ 1,380	\$ 8,000	\$ 52,918	(11.12)%	\$ (6,620)
Section 8 Housing (4)	\$ 784,966	\$ 6,960,985	\$ 6,986,383	\$ 759,568	(3.24)%	\$ (25,398)
Lead Grant Program	\$ —	\$ 1,139,539	\$ 1,233,756	\$ (94,217)	— %	\$ (94,217)
Cable TV & Equipment Fund (5)	\$ 471,204	\$ 578,907	\$ 616,461	\$ 433,650	(7.97)%	\$ (37,554)
Veteran's Memorial Fund (15)	\$ (9,166)	\$ 11,512	\$ —	\$ 2,346	(125.60)%	\$ 11,512
Expendable Police Gift Trusts (14)	\$ 258	\$ 8,467	\$ 5,000	\$ 3,725	1,345.68 %	\$ 3,467
Expendable Library Gift Trusts (6)	\$ 1,057,023	\$ —	\$ 77,402	\$ 979,621	(7.32)%	\$ (77,402)
G.O. Debt Service	\$ 37,710	\$ 9,785,741	\$ 9,785,741	\$ 37,710	— %	\$ —
Street Construction (1)	\$ 9,100,715	\$ 4,404,368	\$ 5,406,192	\$ 8,098,891	(11.01)%	\$ (1,001,824)
Sales Tax Construction (1)	\$ 4,470,594	\$ 3,897,064	\$ 5,316,186	\$ 3,051,472	(31.74)%	\$ (1,419,122)
GO Bond Fund	\$ —	\$ 7,107,154	\$ 7,107,154	\$ —	— %	\$ —
General Construction (1)	\$ 3,185,970	\$ 9,369,498	\$ 9,369,498	\$ 3,185,970	— %	\$ —
Golf Construction (1)	\$ 91,875	\$ —	\$ 20,000	\$ 71,875	(21.77)%	\$ (20,000)
Airport Construction	\$ (1,113,341)	\$ 848,000	\$ 848,000	\$ (1,113,341)	— %	\$ —
Passenger Facility (12)	\$ 298,541	\$ —	\$ —	\$ 298,541	— %	\$ —
Customer Facility (13)	\$ 306,121	\$ 33,886	\$ —	\$ 340,007	11.07 %	\$ 33,886
Lyons Peony Trust	\$ 68,168	\$ 5,788	\$ 2,000	\$ 71,956	5.56 %	\$ 3,788
Library Gift Trusts	\$ 18,384	\$ —	\$ —	\$ 18,384	— %	\$ —
Transit	\$ 6,528,989	\$ 5,147,972	\$ 5,147,972	\$ 6,528,989	— %	\$ —
Intermodal	\$ (3,142)	\$ 30,000	\$ 50,610	\$ (23,752)	656.04 %	\$ (20,610)
Sewage Facility Operation (7)	\$ 1,422,459	\$ 13,787,119	\$ 13,906,776	\$ 1,302,802	(8.41)%	\$ (119,657)
Stormwater Operating (8)	\$ 3,472,761	\$ 5,913,369	\$ 5,922,293	\$ 3,463,837	(0.26)%	\$ (8,924)
Parking Operation (7)	\$ (83,940)	\$ 3,179,387	\$ 3,037,545	\$ 57,902	(168.98)%	\$ 141,842
Water Utility Operation (1)	\$ 5,346,774	\$ 10,553,217	\$ 10,641,127	\$ 5,258,864	(1.64)%	\$ (87,910)
Refuse Collection (9)	\$ 655,770	\$ 4,602,807	\$ 5,200,443	\$ 58,134	(91.14)%	\$ (597,636)
Salt Operations (11)	\$ 70,377	\$ 104,452	\$ 104,387	\$ 70,442	0.09 %	\$ 65
Sanitary Sewer Construction (1)	\$ 672,913	\$ 5,870,303	\$ 5,920,553	\$ 622,663	(7.47)%	\$ (50,250)
Stormwater Construction (1)	\$ 11,123,531	\$ 1,538,685	\$ 3,810,977	\$ 8,851,239	(20.43)%	\$ (2,272,292)
Parking Facility Construction (1)	\$ (321,904)	\$ 81,305	\$ 81,305	\$ (321,904)	— %	\$ —
Water Construction (1)	\$ 5,609,085	\$ 400,000	\$ 3,279,268	\$ 2,729,817	(51.33)%	\$ (2,879,268)
Service Fund Charges (10)	\$ 577,869	\$ 3,982,732	\$ 4,023,032	\$ 537,569	(6.97)%	\$ (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	\$ 5,767,507	\$ —	\$ —	\$ 5,767,507	— %	\$ —
Dog Track Bond Depreciation	\$ 101,666	\$ —	\$ —	\$ 101,666	— %	\$ —
Landfill (1)	\$ 12,573,351	\$ 4,700,138	\$ 5,012,779	\$ 12,260,710	(2.49)%	\$ (312,641)
<b>Total</b>	<b>\$126,934,600</b>	<b>\$211,571,991</b>	<b>\$ 225,673,674</b>	<b>\$112,832,917</b>	<b>(11.11)%</b>	<b>\$ (14,101,683)</b>

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 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

**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**

<b>CDBG Entitlement 2021</b>	<b>\$1,080,989</b>
<b>Program Income</b>	<b>\$254,192</b>
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**

**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**  
 On-going staff support for general management, oversight, and coordination of the Community Development Block Grant housing programs.

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

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

**Planning, Monitoring, & Budgeting** **\$108,543**  
 Staff support for general management. Oversight and coordination of the Community Development Block Grant program; assures compliance with federal regulations and reporting requirements.

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

**HOUSING DEVELOPMENT PROGRAMS \$659,135**

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**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: \$81,718  
 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

**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

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	<u>254,192</u>	<u>261,576</u>	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	PUB SERVICE	UNCAPPED
	FY21 AP	FY21 AP	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		
<b>TOTALS</b>	<b>242,504</b>	<b>193,960</b>	<b>898,717</b>
Subtract Previous Year Unspent Public Service Obligations			
<b>TOTAL PROPOSED FOR PUBLIC SERVICE</b>		<b>193,960</b>	
<b>OVER (UNDER) Maximum Cap</b>	<b>(24,532)</b>	<b>(7,425)</b>	

# **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:

<b>Project</b>	<b>Amount of Debt Issue</b>	<b>FY 2022 Debt Service</b>
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
<b>GRANDTOTAL</b>	<b>7,107,154</b>	<b>37,415</b>

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

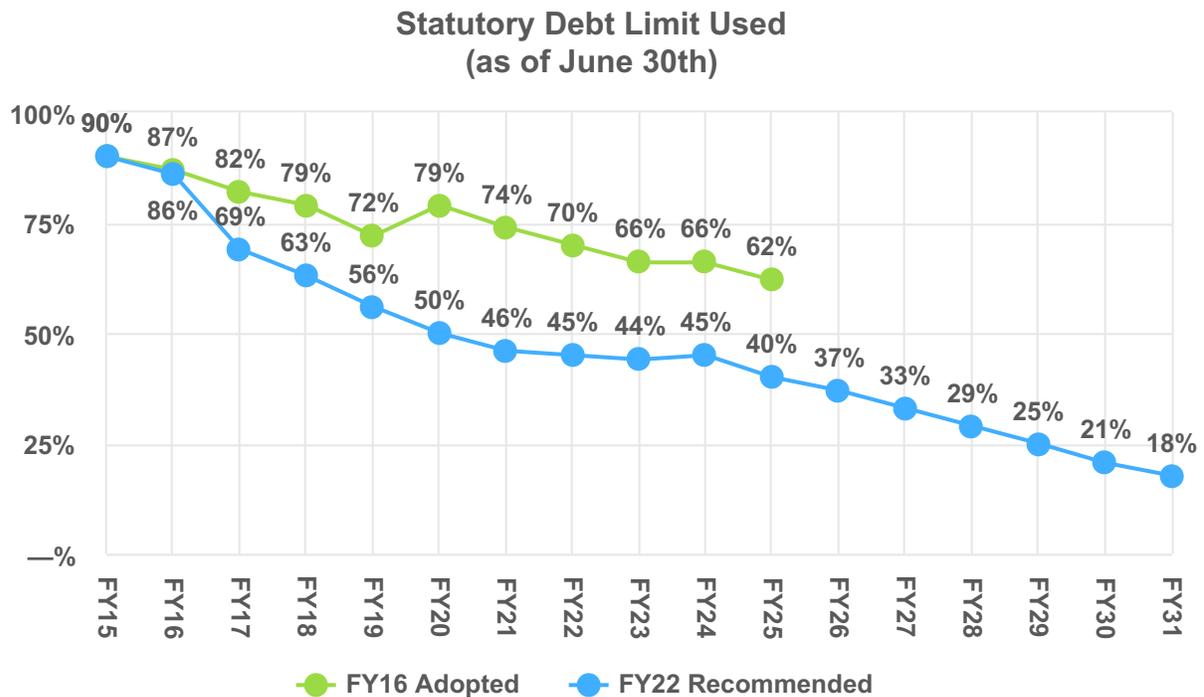
The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will increase by \$0.002 to \$0.092 in fiscal year 2022. The debt service property tax levy represents the repayment of bonds related to the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

**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 %
<b>4</b>	<b>Ankeny</b>	<b>\$ 303,268,096</b>	<b>\$ 122,095,000</b>	<b>40.26 %</b>
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 %

## Revenue Debt Coverage

Last Ten Fiscal Years  
(In Thousands of Dollars)

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available For Debt Service	Current Fiscal Year's Debt Service Requirements			Coverage (3)
				Principal	Interest	Total	
<b>Water Utility</b>							
2011	5,680	5,316	364	70	182	252	1.44
2012	6,087	5,895	192	255	238	493	0.39
2013	6,944	5,391	1,553	260	231	491	3.16
2014	7,283	7,384	-101	432	344	776	-0.13
2015	7,511	6,322	1,189	275	218	493	2.41
2016	8,508	4,826	3,682	285	211	496	7.42
2017	8,589	4,678	3,911	473	305	778	5.03
2018	8,962	4,989	3,973	489	288	777	5.11
2019	9,160	5,726	3,434	505	345	850	4.04
2020	9,497	5,599	3,898	1,049	371	1,420	2.75
<b>Stormwater Utility</b>							
2011	3,023	1,679	1,344	100	178	278	4.83
2012	3,211	1,497	1,714	231	243	474	3.62
2013	3,194	2,019	1,175	462	268	730	1.61
2014	3,240	1,833	1,407	320	309	629	2.24
2015	3,551	2,162	1,389	331	311	642	2.16
2016	3,948	2,140	1,808	341	301	642	2.82
2017	4,224	2,601	1,623	352	291	643	2.52
2018	4,486	2,374	2,112	363	283	646	3.27
2019	5,062	3,229	1,833	343	273	616	2.98
2020	5,303	1,964	3,339	1,503	711	2,214	1.51
<b>Sewage Disposal Works</b>							
2011	6,699	6,029	670	33	382	415	1.61
2012	7,878	7,018	860	34	1,129	1,163	0.74
2013	8,951	6,113	2,838	1,719	1,443	3,162	0.90
2014	10,083	6,754	3,329	2,326	1,423	3,749	0.89
2015	10,629	6,950	3,679	2,603	1,358	3,961	0.93
2016	12,237	7,702	4,535	2,610	1,435	4,045	1.12
2017	12,475	6,082	6,393	2,652	1,454	4,106	1.56
2018	12,731	6,360	6,371	2,707	1,476	4,183	1.52
2019	12,667	7,013	5,654	2,878	1,429	4,307	1.31
2020	12,777	6,645	6,131	2,946	1,362	4,308	1.42

(1) Total revenues (including interest).

(2) Total operating expenses exclusive of depreciation.

(3) Coverage is computed by dividing net revenue available for debt service by debt service requirement.

**STATUTORY DEBT CAPACITY  
FISCAL YEAR 2022 ADOPTED 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.

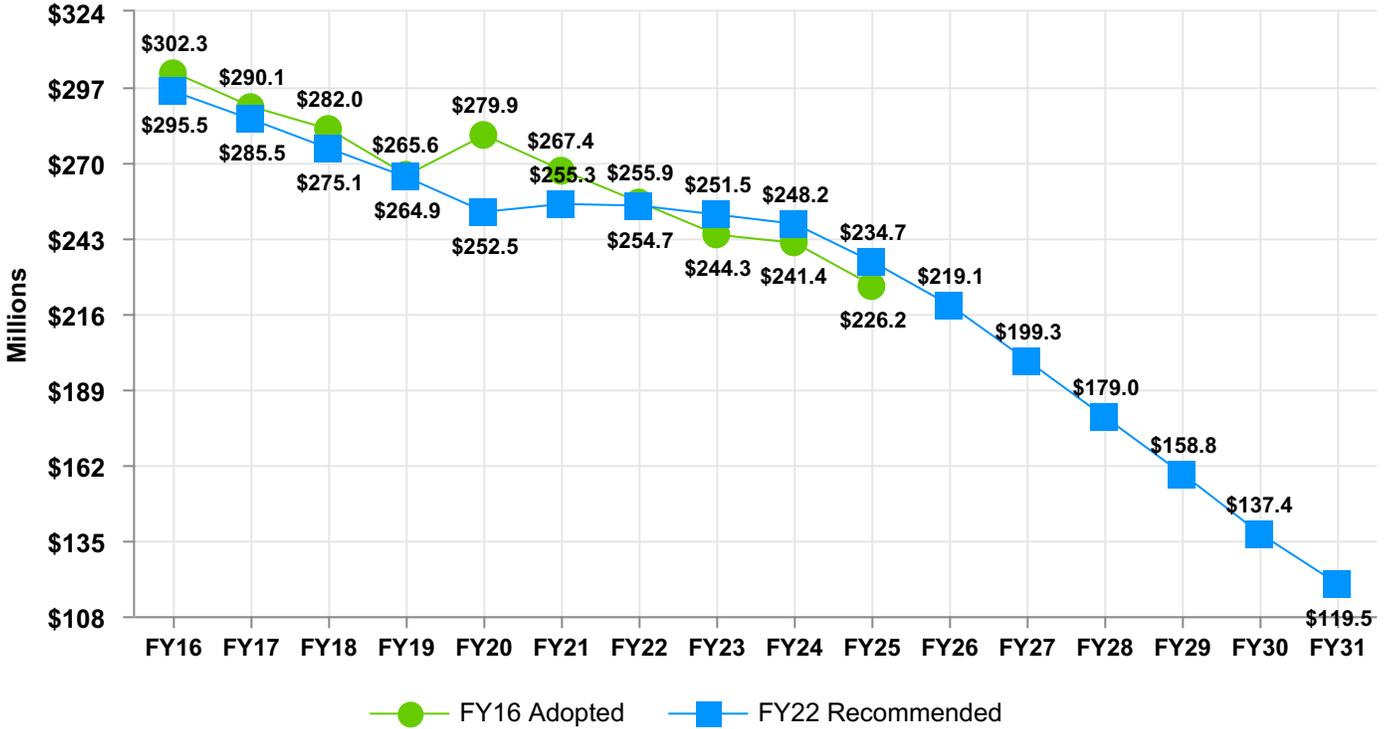
General Obligations, TIF debt (bonds, notes and rebates), and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit.

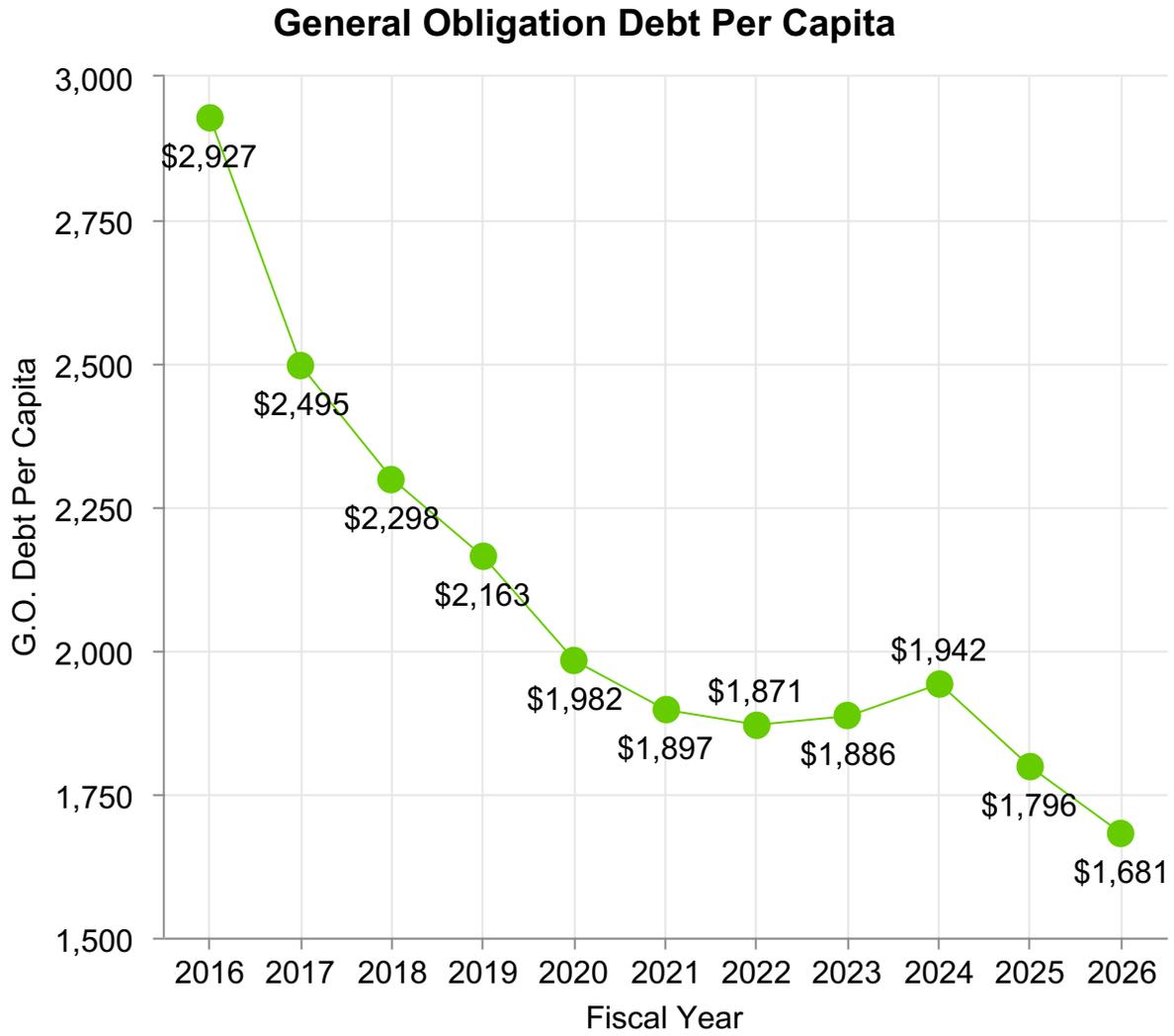
<b>January 1, 2020</b>	
<b>FY 2022</b>	
<b>ASSESSED VALUE OF REAL PROPERTY</b>	\$4,463,262,387
Less Veterans' Exemption	<u>(4,115,144)</u>
Subtotal	4,459,147,243
<b>UTILITIES ASSESSED VALUE</b>	<u>373,174,427</u>
<b>TOTAL ASSESSED VALUE OF TAXABLE PROPERTY</b>	4,832,321,670
<b>June 30, 2022</b>	
<b>STATUTORY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

**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)**





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.

City of Dubuque  
Summary of Bonded Indebtedness

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
<b>General Obligation Bonds (Essential Corporate Purpose)</b>								
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 Siekert Farm	3/19/18	3.05%	2026	239,534	158,498	29,793	4,822	128,705
DICW North Siekert 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. Siekert Farm -Taxable	6/28/12	3.20%	2032	3,975,000	2,530,000	195,000	85,880	2,335,000
DICW Expansion - S. Siekert 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	75,000	9,150	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	15,000	7,475	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	2,902	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

## Debt Management

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
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 Forcemain 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	9,268	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

## Debt Management

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
<b>Total General Obligation Bonds</b>				119,501,475	81,393,426	6,544,506.73	2,446,455.49	81,956,075
<b>Tax Increment</b>								
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
<b>Total Tax Increment Bonds</b>				23,025,000	18,395,000	635,000	1,379,625	17,760,000
<b>Total Tax Increment</b>				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								
<b>Tax Increment</b>								
<b>Economic Development TIF Rebate Agreements</b>								
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
<b>Total TIF Rebates</b>				27,733,300	5,998,977	1,848,191	—	4,754,608
<b>General Fund Leases</b>								
	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
<b>Total Other Lns-Rev Backed</b>				4,500,000	3,470,309	174,720	126,124	3,295,589
<b>Total City Indebtedness Subject to Debt Limit</b>				174,953,935	109,412,712	9,202,417.73	3,952,204.49	107,921,272
<b>Revenue Bonds</b>								
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 WRRRC 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	9/11/14	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

## Debt Management

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
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	41,797	17,800	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
<b>Total Revenue Bonds</b>				<b>203,720,303</b>	<b>145,883,977</b>	<b>7,688,181</b>	<b>3,449,691</b>	<b>146,790,767</b>
<b>Total City Indebtedness</b>				<b>378,674,238</b>	<b>255,296,689</b>	<b>16,890,599</b>	<b>7,401,895</b>	<b>254,712,039</b>
<b>Statutory Debt Limit</b>					<b>239,298,248</b>			<b>\$241,616,08</b>
<b>% of Debt Limit Used</b>					<b>45.72 %</b>			<b>44.67 %</b>
<b>Remaining Debt Capacity</b>					<b>129,885,536</b>			<b>133,694,812</b>

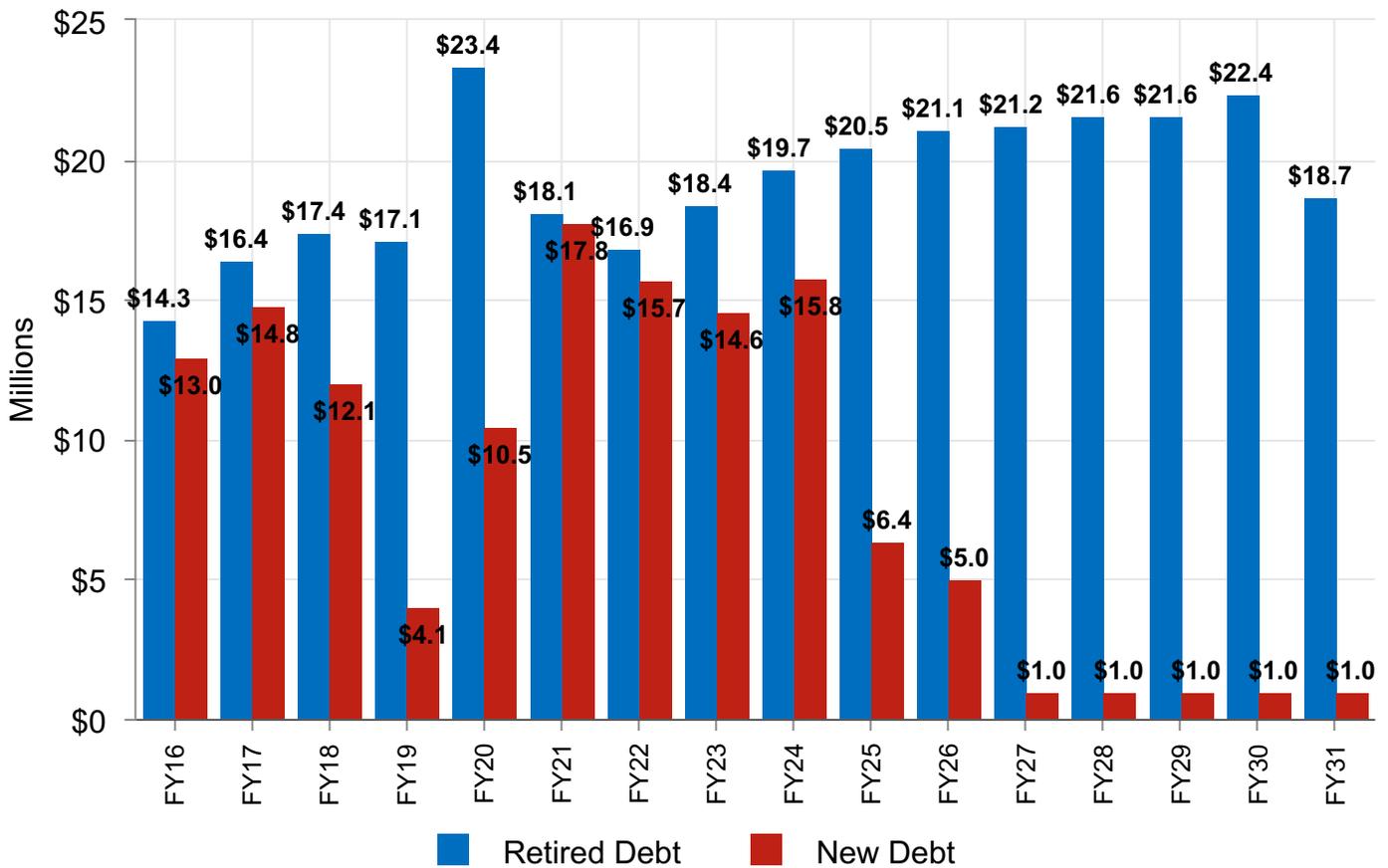
**Retired Debt Versus New Debt**

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 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.

## 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
	Des Moines	Aa2
3	Waterloo	Aa2
	Sioux City	Aa2
	Bettendorf	Aa2
	Council Bluffs	Aa2
	Dubuque	Aa3
4	Davenport	Aa3

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# **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

## Capital Improvement Program

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:

<b>Debt Obligation</b>	<b>6/30/2021 Principle Outstanding</b>
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
<b>Total Indebtedness Subject to Statutory Debt Limit of \$239,298,248</b>	<b>\$109,412,712</b>
<b>Percent of Statutory Debt Limit Used as of June 30, 2021</b>	<b>45.72%</b>
Revenue Bonds	\$125,083,977
Debt Subject to Annual Appropriation	\$20,800,000
<b>Total City Indebtedness as of June 30, 2021</b>	<b>\$255,296,689</b>

## Capital Improvement Program

The City will issue \$54,053,140 in new debt in the Adopted 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
<b>Total New Debt</b>	<b>\$12,277,457</b>	<b>\$14,583,494</b>	<b>\$15,763,755</b>	<b>\$ 6,381,620</b>	<b>\$ 5,046,814</b>	<b>\$54,053,140</b>

## 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
<b>Total Draw Downs</b>	<b>\$ 3,424,668</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,424,668</b>

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
<b>Net Debt Reduction</b>	<b>-\$1,188,474</b>	<b>-\$3,829,800</b>	<b>-\$3,902,904</b>	<b>-\$14,079,670</b>	<b>-\$16,090,596</b>	<b>-\$39,091,444</b>

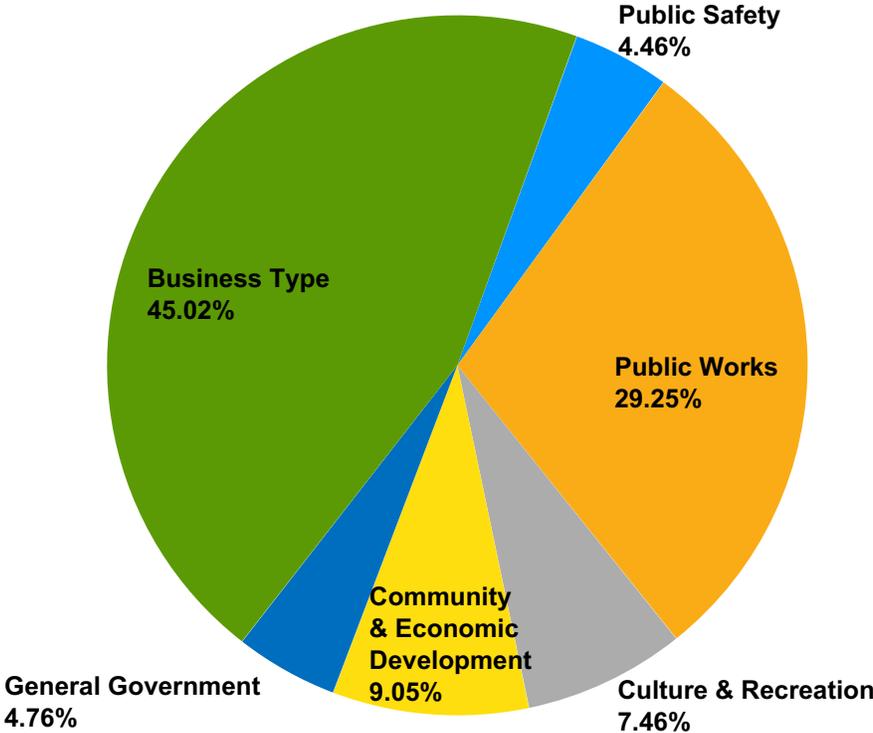
Capital improvement activities have been established in the City's budget to separate CIP projects and project expense (i.e., Storm Sewer Capital Improvement Activity, Street Capital Improvement Activity, Park Capital Improvement Activity) from operating expense (i.e., supplies, insurance salaries). 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
<b>TOTAL</b>	<b>49,342,750</b>	<b>43,298,159</b>	<b>39,593,286</b>	<b>29,389,844</b>	<b>25,863,651</b>	<b>187,487,690</b>

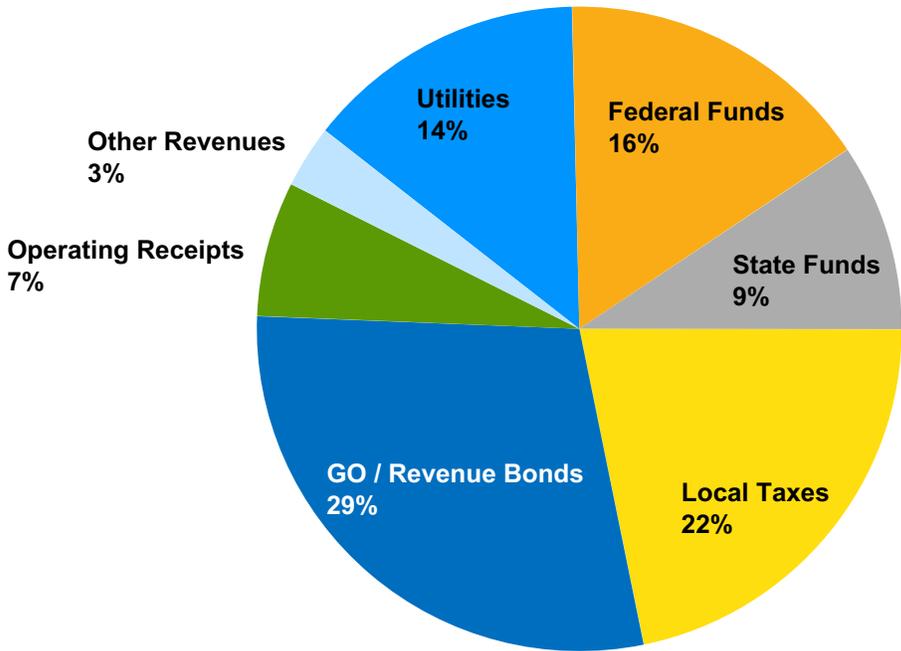
**HOW THE MONEY IS SPENT  
5 YEAR CAPITAL IMPROVEMENT BUDGET**



**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
<b>TOTAL</b>	<b>49,342,750</b>	<b>43,298,159</b>	<b>39,593,286</b>	<b>29,389,844</b>	<b>25,863,651</b>	<b>187,487,690</b>

**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				
<b>Total Operating Impact</b>	<b>822,628</b>	<b>459,088</b>	<b>555,479</b>	<b>669,293</b>	<b>1,228,284</b>

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					
<b>Total Operating Costs</b>	<b>822,628</b>	<b>459,088</b>	<b>555,479</b>	<b>669,293</b>	<b>1,228,284</b>

**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 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 recommendation reflects the City's comprehensive plan and the goals and priorities established by the City Council and are shown in each of the State mandated budget program areas.

The Fiscal Year 2022 CIP budget recommendation 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 recommended 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 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 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

## Capital Improvement Program

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
<b>Total City Indebtedness as of June 30, 2021</b>	<b>\$255,296,689</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, 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
<b>Total New Debt</b>	<b>\$12,277,45</b>	<b>\$14,583,494</b>	<b>\$15,763,75</b>	<b>\$6,381,620</b>	<b>\$ 5,046,814</b>	<b>\$ 54,053,140</b>

## 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
<b>Total Draw Downs</b>	<b>\$ 3,424,668</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,424,668</b>

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
<b>Net Debt Reduction</b>	<b>-\$1,188,474</b>	<b>-\$3,829,800</b>	<b>-\$3,902,904</b>	<b>-\$14,079,670</b>	<b>-\$16,090,596</b>	<b>-\$39,091,444</b>

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:

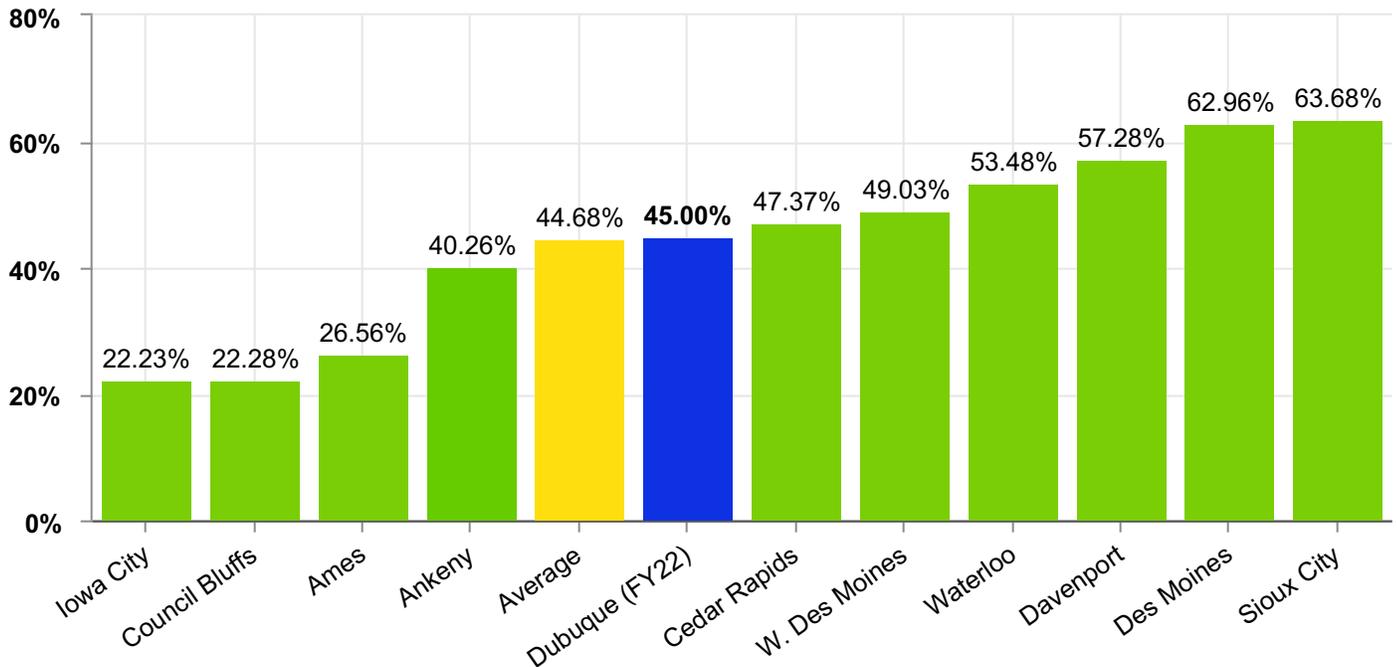
FY 22	FY 23	FY 24	FY 25	FY 26
44.67%	44.15%	44.57%	40.42%	37.08%

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 %
<b>5</b>	<b>Dubuque (FY22)</b>	<b>\$ 241,616,084</b>	<b>\$ 108,727,970</b>	<b>45.00 %</b>
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.

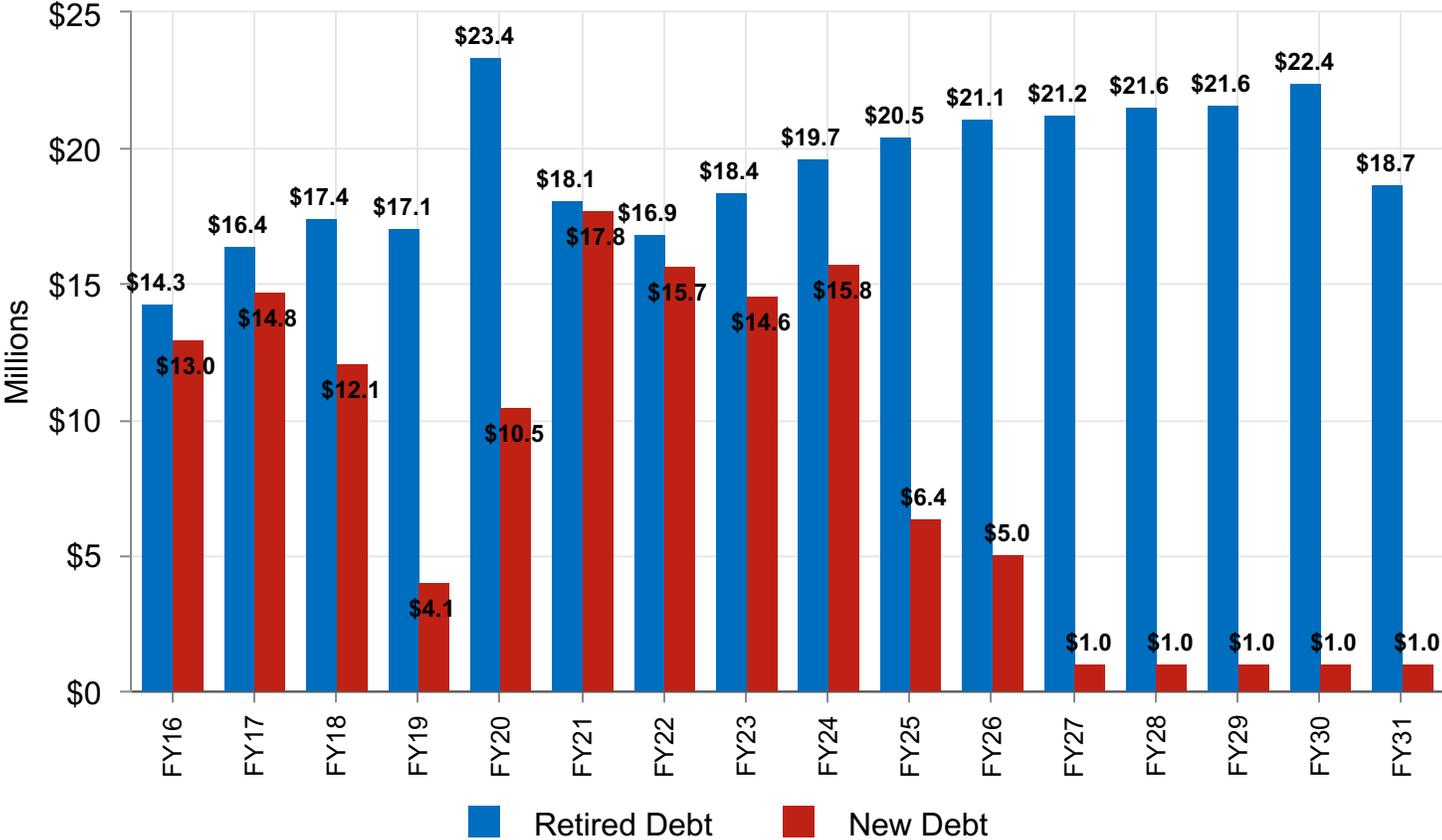
**Retired Debt Versus New Debt**

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:

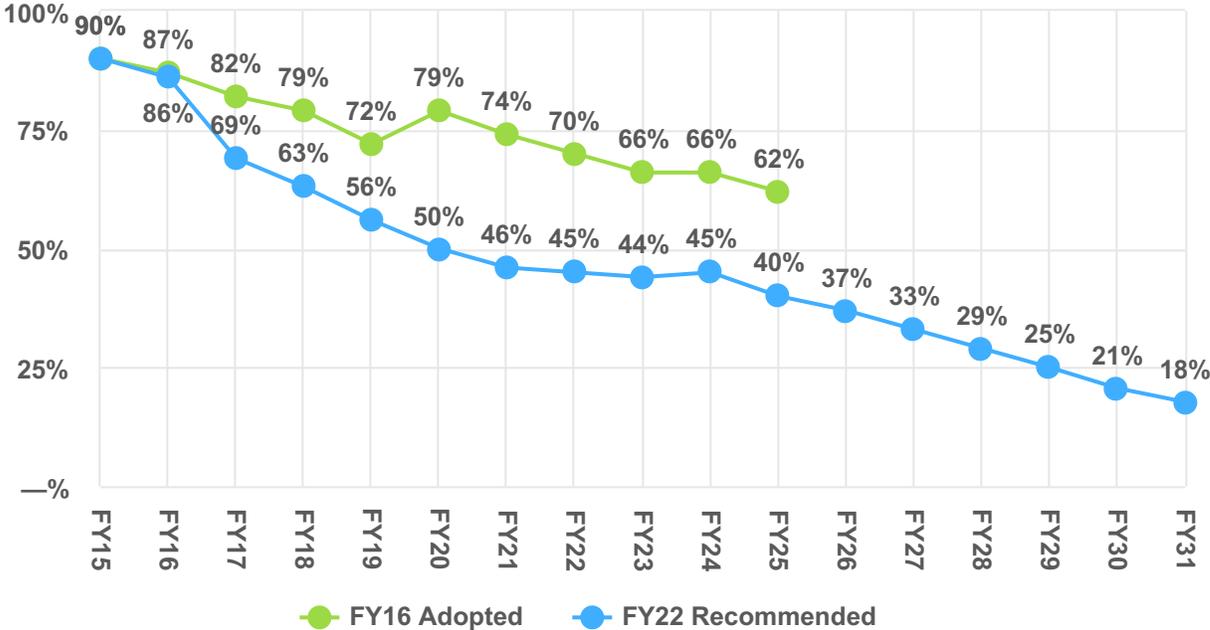
**Retired Debt Versus New Debt (In Millions)**



**Statutory Debt and Total Debt**

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

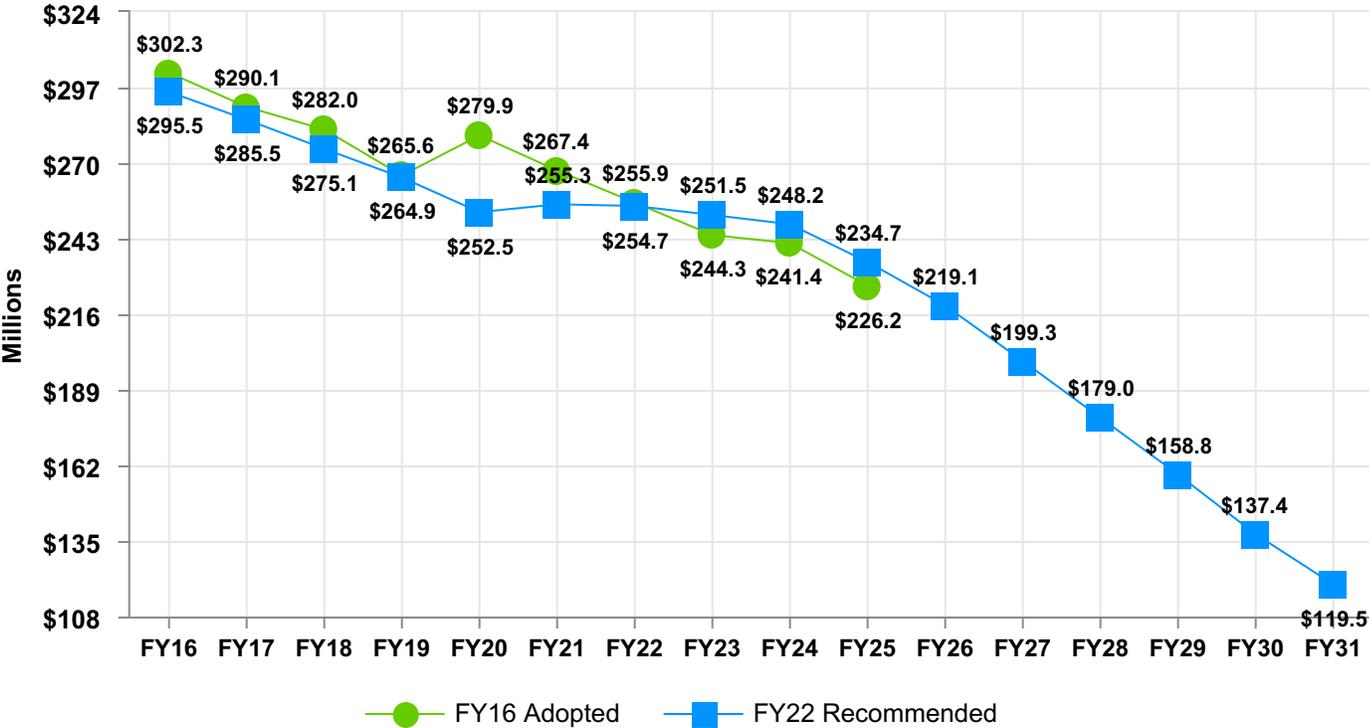
**Statutory Debt Limit Used  
(as of June 30th)**



# Capital Improvement Program

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 \$219.12 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.

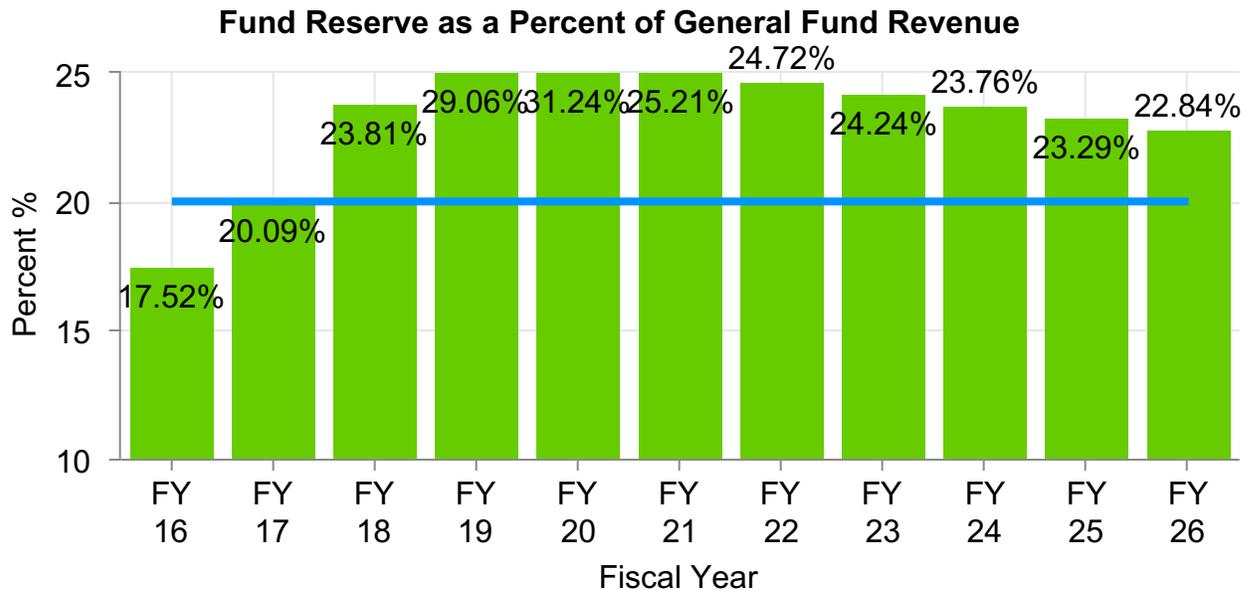
## Total Debt (In Millions)



**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 53.04% 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

## Capital Improvement Program

used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$36,675,860 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.

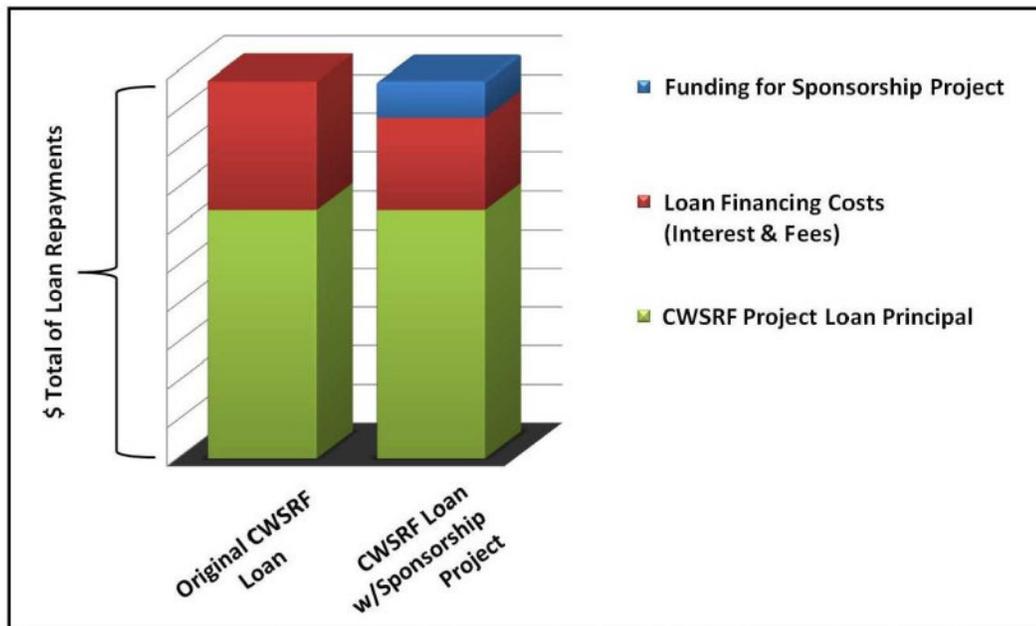


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

**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 pervious green alley improvements with the Bee Branch Creek and Catfish Creek Watersheds through the State of Iowa Water Resource Restoration Sponsored Project program as part of the City State Revolving Fund loan for the Upper Bee Branch Creek Railroad Culverts Project. The funding for the \$1.0 million in improvements will come from the interest payments on the City's Upper Bee Branch Railroad Culvert SRF loan. The Upper Bee Branch Creek Railroad Culvert SRF loan principal was increased to \$17,387,000 and **the interest rate plus the annual servicing fee was reduced from 2.00% to 1.43%. On a gross basis, the borrowing costs for the new loan were \$1.05 million less than the original loan.**

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

## 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 0.01% 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:

## Capital Improvement Program

<b>Phase</b>	<b>Description</b>	<b>Status</b>
<b>1</b>	Carter Road Detention Basin	Complete
<b>2</b>	West 32nd Street Detention Basin	Complete
<b>3</b>	Historic Millwork District	Complete
<b>4</b>	Lower Bee Branch Creek Restoration	Complete
<b>5</b>	Flood Mitigation Gate & Pump Replacement	Under Design
<b>6</b>	Impervious Surface Reduction	1/3 of alleys converted to "Green Alleys"
<b>7</b>	Upper Bee Branch Creek Restoration/Railroad Culverts	Under Construction
<b>8</b>	22nd Street Storm Sewer Improvements	Complete from Elm Street to N. Main
<b>9</b>	Flood Mitigation Maintenance Facility	Site Cleanup/Preparation
<b>10</b>	North End Storm Sewer Improvements	Initiate Design in 2028
<b>11</b>	Water Plant Flood Protection	Initiate Design in 2030
<b>12</b>	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 (\$23,071,546). Those new projects that appear in the five-year CIP are as follows:

<b>Department</b>	<b>New Project</b>	<b>Total CIP</b>
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
	<b>TOTAL</b>	<b>\$23,071,546</b>

# 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:

<b>Department</b>	<b>Existing Project Not Funded</b>	<b>Total CIP</b>
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
	<b>Total</b>	<b>\$ 596,000</b>
	<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*

<b>Department</b>	<b>New Project Not Funded</b>	<b>Total CIP</b>
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
	<b>Total</b>	<b>\$23,114,281</b>
	<i>Total Deferred Maintenance</i>	<i>\$3,930,250</i>

**Notable FY2022 Capital Improvement Projects**

<b>Department</b>	<b>Project Title</b>	<b>Total City Investment FY2020-FY2026</b>	<b>Page</b>
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

## Capital Improvement Program

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
<b>Current Revenue</b>							
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%
<b>Subtotal Current Revenue</b>	<b>300,000</b>	<b>211,000</b>	<b>221,000</b>	<b>221,000</b>	<b>217,000</b>	<b>1,170,000</b>	<b>0.62%</b>
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%
<b>Current Revenue-Utility/Enterprise</b>	<b>7,762,307</b>	<b>3,616,857</b>	<b>5,030,769</b>	<b>4,448,615</b>	<b>5,594,245</b>	<b>26,452,793</b>	<b>14.10%</b>
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%
<b>Total Construction</b>	<b>19,572,666</b>	<b>18,666,421</b>	<b>19,771,266</b>	<b>10,554,601</b>	<b>9,199,027</b>	<b>77,763,981</b>	<b>41.46%</b>
Community Development Funds	739,005	605,250	534,124	512,932.91367	513,231.57195	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%
<b>Total Federal</b>	<b>5,608,412</b>	<b>9,676,296</b>	<b>6,444,023</b>	<b>5,719,933</b>	<b>2,593,232</b>	<b>30,041,896</b>	<b>16.02%</b>
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	PERCENT
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%
<b>Total State</b>	<b>9,021,283</b>	<b>4,056,283</b>	<b>1,397,091</b>	<b>2,041,283</b>	<b>821,283</b>	<b>17,337,223</b>	<b>9.24%</b>
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%
<b>Total DRA</b>	<b>2,891,836</b>	<b>2,820,168</b>	<b>2,467,013</b>	<b>2,124,976</b>	<b>2,370,972</b>	<b>12,674,965</b>	<b>6.76%</b>
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%
<b>Total TIF Funds</b>	<b>3,117,498</b>	<b>3,568,203</b>	<b>3,515,464</b>	<b>3,593,154</b>	<b>3,635,361</b>	<b>17,429,680</b>	<b>9.29%</b>
Private Participation	596,305	82,931	84,590	86,282	88,007	938,115	0.50%
<b>Total Private</b>	<b>596,305</b>	<b>82,931</b>	<b>84,590</b>	<b>86,282</b>	<b>88,007</b>	<b>938,115</b>	<b>0.50%</b>
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%
<b>Total Land Sales</b>	<b>370,000</b>	<b>570,000</b>	<b>570,000</b>	<b>570,000</b>	<b>570,000</b>	<b>2,650,000</b>	<b>1.41%</b>
Special Assessments	187,000	30,000	92,070	30,000	774,524	1,113,594	0.59%
<b>Total Spec. Assessment</b>	<b>187,000</b>	<b>30,000</b>	<b>92,070</b>	<b>30,000</b>	<b>774,524</b>	<b>1,113,594</b>	<b>0.59%</b>
<b>GRAND TOTAL</b>	<b>49,427,307</b>	<b>43,298,159</b>	<b>39,593,286</b>	<b>29,389,844</b>	<b>25,863,651</b>	<b>187,572,247</b>	<b>99.99%</b>

**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**

<b>PROGRAM</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>5 YEAR TOTAL</b>	<b>PERCENT OF TOTAL</b>
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%
<b>TOTAL</b>	<b>49,427,307</b>	<b>43,298,159</b>	<b>39,593,286</b>	<b>29,389,844</b>	<b>25,863,651</b>	<b>187,572,247</b>	<b>100.0%</b>

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 9<sup>th</sup> (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
- WRRRC: 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**

- Chavenelle Road Hike/Bike Trail
- Chavenelle 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 leverage, monies that the City previously budgeted for and has been utilizing to construct the Lower Bee Branch Creek Restoration Project, the Upper Bee Branch Creek Restoration Project, and the SRF Green Alleys constructed over the past couple of years 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 0.01% 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

## *Capital Improvement Program*

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.

## *Capital Improvement Program*

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 grant. 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 inquires 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 or 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.

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<b>FIRE DEPARTMENT</b>									
<b>Public Safety</b>									
	Ladder Truck & Pumper Replacement	G.O. Debt (Sales Tax Fund 20%), Sales Tax Fund (20%)	\$ 1,882,154	\$ —	\$ 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
<b>LEISURE SERVICES</b>									
<b>PARK DIVISION</b>									
<b>Culture and Recreation</b>									
<b>Park Development</b>									
	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
<b>All Parks</b>									
	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
<b>Eagle Point Park</b>									
	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

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<b>LEISURE SERVICES</b>									
<b>PARK DIVISION</b>									
<b>Culture and Recreation</b>									
	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
<b>Flora Park</b>									
	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
<b>Forestry Building</b>									
	Forestry-Replace Roof	DRA Distribution	\$ —	\$ —	\$ —	\$ 40,000	\$ —	\$ 40,000	31
<b>Four Mounds</b>									
	Four Mounds Parking Improvements	DRA Distribution	\$ 70,000	\$ —	\$ —	\$ —	\$ —	\$ 70,000	32
<b>Gay Park</b>									
	Gay Park-Replace Play Unit	DRA Gaming	\$ —	\$ —	\$ 90,000	\$ —	\$ —	\$ 90,000	33
<b>Ham House</b>									
	Ham House-Replace Roof	DRA Distribution	\$ —	\$ 145,000	\$ —	\$ —	\$ —	\$ 145,000	34
	Ham House-Exterior & Landscape Improvements	DRA Distribution	\$ 47,634	\$ —	\$ —	\$ —	\$ —	\$ 47,634	35
<b>Hilltop Park</b>									
	Hilltop Park-Replace Play Unit	Sales Tax Fund (20%), DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 68,615	\$ 68,615	36
<b>Jackson Park</b>									
	Jackson Park-Amenities Improvement	Greater Downtown TIF	\$ 60,000	\$ —	\$ —	\$ —	\$ —	\$ 60,000	37
<b>Madison Park</b>									
	Madison Park-Replace Play Unit	DRA Gaming	\$ —	\$ 82,500	\$ —	\$ —	\$ —	\$ 82,500	38

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<b>LEISURE SERVICES</b>									
<b>PARK DIVISION</b>									
<b>Culture and Recreation</b>									
	<b>Marshall Park</b>								
	Marshall-Replace Play Unit	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ —	\$ 150,000	\$ 150,000	39
	<b>Miller Riverview Park</b>								
	Miller Riverview Park - Quick Connects for Pedestals	DRA Distribution	\$ —	\$ —	\$ —	\$ 40,000	\$ —	\$ 40,000	40
	<b>Murphy Park</b>								
	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
	<b>Storybook Zoo</b>								
	Storybook Zoo Playground Replacement	DRA Distribution	\$ —	\$ 110,000	\$ —	\$ —	\$ —	\$ 110,000	43
	<b>General Park Maintenance</b>								
	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
<b>LEISURE SERVICES</b>									
<b>CIVIC CENTER DIVISION</b>									
<b>Culture and Recreation</b>									
	Arena Air Conditioner Replacement	Greater Downtown TIF	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	55

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<b>LEISURE SERVICES</b>									
<b>CIVIC CENTER DIVISION</b>									
<b>Culture and Recreation</b>									
	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
<b>LEISURE SERVICES</b>									
<b>RECREATION DIVISION</b>									
<b>Culture and Recreation</b>									
<b>Swimming Pools</b>									
	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
<b>Bunker Hill Golf Course</b>									
	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
<b>Multicultural Family Center</b>									
	MFC - Rooftop Equipment	Sales Tax Fund (20%)	\$ 35,200	\$ —	\$ —	\$ —	\$ —	\$ 35,200	74
	MFC - Security Cameras	Sales Tax Fund (20%)	\$ 35,000	\$ —	\$ —	\$ —	\$ —	\$ 35,000	75

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<b>LEISURE SERVICES</b>									
<b>RECREATION DIVISION</b>									
<b>Culture and Recreation</b>									
<b>Port of Dubuque</b>									
	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
<b>General Recreation</b>									
	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
<b>LEISURE SERVICES</b>									
<b>CONFERENCE CENTER</b>									
<b>General Government</b>									
	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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<b>LEISURE SERVICES</b>									
<b>CONFERENCE CENTER</b>									
<b>General Government</b>									
	Furniture Upholstery	DRA Distribution	\$ —	\$ —	\$ —	\$ 30,000	\$ —	\$ 30,000	98
	Overhead Door Replacement	DRA Gaming	\$ —	\$ —	\$ —	\$ —	\$ 21,000	\$ 21,000	99
	Trash Compactor Rehabilitation	DRA Distribution	\$ —	\$ —	\$ —	\$ 30,700	\$ —	\$ 30,700	100
	Replace Clouds	DRA Distribution	\$ —	\$ —	\$ —	\$ 83,800	\$ —	\$ 83,800	101
	Paint Bridge	DRA Distribution	\$ —	\$ —	\$ —	\$ 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
<b>LEISURE SERVICES</b>									
<b>CONFERENCE CENTER</b>									
<b>Culture and Recreation</b>									
	Landscape Renovations	DRA Distribution	\$ —	\$ —	\$ —	\$ 33,500	\$ —	\$ 33,500	89
<b>WATER DEPARTMENT</b>									
<b>Business Type</b>									
	Water Meter Replacement Program	Water Construction Funds	\$ 461,015	\$ 529,018	\$ 567,500	\$ 567,500	\$ 567,500	\$ 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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<b>WATER DEPARTMENT</b>									
<b>Business Type</b>									
	Wells, Well Field, and Raw Transmission Piping Repair	Water Construction Fund	\$ 120,000	\$ 90,000	\$ 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
	Althaus 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 Chavenelle 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. 18th St Water Main Replacement (White St. to Alley Between White and Jackson St)	Water Construction Fund	\$ 71,500	\$ —	\$ —	\$ —	\$ —	\$ 71,500	136
	E18 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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<b>WATER &amp; RESOURCE RECOVERY CENTER</b>									
<b>Business Type</b>									
	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
<b>WATER &amp; RESOURCE RECOVERY CENTER</b>									
<b>Business Type</b>									
	Activated Sludge Process Improvements	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ 70,000	\$ 98,000	\$ 1,092,000	\$ 1,260,000	141
	High-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	143
	Sidestream Phosphorous Removal	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ —	\$ 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
<b>AIRPORT</b>									
<b>Public Works</b>									
	Terminal Automated Vehicle Wash Facility	CSVI 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	150
	Pavement Condition Study	FAA Entitlement, DRA Distribution	\$ —	\$ —	\$ 53,272	\$ —	\$ —	\$ 53,272	151
	Asphalt Pavement Repair	DRA Distribution	\$ 150,000	\$ —	\$ 175,000	\$ —	\$ —	\$ 325,000	152
	Corporate Hangar Facilities Maintenance	Sales Tax Fund (20%), DRA Distribution	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ 40,000	\$ 80,000	153
	Storm Drain Improvements	DRA Distribution	\$ —	\$ —	\$ 20,000	\$ —	\$ —	\$ 20,000	154

# 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
<b>AIRPORT</b>									
<b>Public Works</b>									
	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
<b>PUBLIC WORKS</b>									
<b>Public Works</b>									
	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	\$ 340,686	\$ 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
	55,000 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

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
<b>PUBLIC WORKS</b>									
<b>Public Works</b>									
	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	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
<b>PUBLIC WORKS</b>									
<b>Business Type</b>									
	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
<b>ENGINEERING DEPARTMENT</b>									
<b>SANITARY SEWER</b>									
<b>Business Type</b>									
<b>General</b>									
	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	\$ —	\$ —	\$ 366,310	\$ 1,566,310	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

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
<b>ENGINEERING DEPARTMENT</b>									
<b>SANITARY SEWER</b>									
<b>Business Type</b>									
	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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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
<b>ENGINEERING DEPARTMENT</b>									
<b>SANITARY SEWER</b>									
<b>Business Type</b>									
	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
<b>ENGINEERING DEPARTMENT</b>									
<b>STORMWATER</b>									
<b>Business Type</b>									
<b>General Storm Sewer Projects</b>									
	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	\$ 122,530	\$ 476,646	219
<b>Bee Branch Watershed Projects</b>									
	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
<b>Specific Storm Sewer Projects</b>									
	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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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
<b>ENGINEERING DEPARTMENT</b>									
<b>STORMWATER</b>									
<b>Business Type</b>									
	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
<b>ENGINEERING DEPARTMENT</b>									
<b>STREETS</b>									
<b>Public Works</b>									
<b>Street Related Improvements</b>									
	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

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
<b>ENGINEERING DEPARTMENT</b>									
<b>STREETS</b>									
<b>Public Works</b>									
	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	\$ —	\$ 66,000	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
	<b>Sidewalk Related</b>							\$ —	
	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
	<b>Trails/General Maintenance</b>								
	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

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<b>ENGINEERING DEPARTMENT</b>									
<b>STREETS</b>									
<b>Public Works</b>									
	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	269
	Trail Planning	DRA Distribution	\$ 10,000	\$ —	\$ 10,000	\$ 10,000	\$ —	\$ 30,000	270
<b>ENGINEERING DEPARTMENT</b>									
<b>MISCELLANEOUS</b>									
<b>General Government</b>									
	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
<b>ENGINEERING DEPARTMENT</b>									
<b>MISCELLANEOUS</b>									
<b>Public Works</b>									
	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

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	PAGE
<b>ENGINEERING DEPARTMENT</b>									
<b>MISCELLANEOUS</b>									
<b>Public Works</b>									
	Blum Site Utilization	Greater Downtown TIF	\$ 93,000	\$ —	\$ —	\$ —	\$ —	\$ 93,000	284
<b>ENGINEERING DEPARTMENT</b>									
<b>TRAFFIC</b>									
<b>Public Works</b>									
	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

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
<b>ENGINEERING DEPARTMENT</b>									
<b>TRAFFIC</b>									
<b>Public Works</b>									
	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
<b>ENGINEERING</b>									
<b>FACILITIES MANAGEMENT</b>									
<b>General Government</b>									
	Integrated Access Control and Security System	Sales Tax Fund (20%)	\$ 19,750	\$ —	\$ —	\$ —	\$ —	\$ 19,750	310
<b>ECONOMIC DEVELOPMENT</b>									
<b>Community and Economic Development</b>									
	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

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
<b>ECONOMIC DEVELOPMENT</b>									
<b>Community and Economic Development</b>									
	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
<b>TRANSPORTATION SERVICES DEPARTMENT</b>									
<b>Transit Division</b>									
<b>Business Type</b>									
	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
<b>TRANSPORTATION SERVICES DEPARTMENT</b>									
<b>Parking Division</b>									
<b>Business Type</b>									
	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	Greater Downtown TIF, 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
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>									
<b>Community and Economic Development</b>									
	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

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
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>									
<b>Community and Economic Development</b>									
	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	RFP 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
<b>PLANNING SERVICES</b>									
<b>Community and Economic Development</b>									
	Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	\$ 5,000	\$ 15,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 45,000	353
<b>CITY MANAGERS OFFICE</b>									
<b>General Government</b>									
	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
<b>CITY MANAGERS OFFICE</b>									

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
<b>CITY MANAGERS OFFICE</b>									
<b>General Government</b>									
	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
<b>CITY MANAGERS OFFICE</b>									
<b>Public Safety</b>									
	Downtown ADA Assistance	Greater Downtown TIF	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	361
<b>FINANCE</b>									
<b>General Government</b>									
	General Ledger Software	Sales Tax Fund 20%, Greater Downtown TIF	\$ 859,903	\$ —	\$ —	\$ —	\$ —	\$ 859,903	362
<b>FINANCE</b>									
<b>Business Type</b>									
	General Ledger Software - Business	Solid Waste Collection Fund, Stormwater Construction Fund, Sanitary Construction Fund, Water Construction, Landfill	\$ 1,285,692	\$ —	\$ —	\$ —	\$ —	\$ 1,285,692	364
<b>INFORMATION SERVICES</b>									
<b>Business Type</b>									
	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

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
<b>General Government</b>									
	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
	<b>Grand Total</b>		<b>\$ 49,427,307</b>	<b>\$ 43,298,159</b>	<b>\$ 39,593,286</b>	<b>\$ 29,389,844</b>	<b>\$ 25,863,651</b>	<b>\$ 187,572,247</b>	

**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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# **DEPARTMENT BUDGETS**

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# Interpreting Performance Measures

The following sections provide an overview of the City's various departments. Each department develops a group of performance measures that show how the department is assisting in achieving the Council's overarching goals for the City of Dubuque.

**Example:**

**Performance Measures**

**A** City Council Goal: Diverse Arts, Culture, Parks & Recreation

1 Activity Objective: Provide new informational and recreational material to youth to increase enjoyment of reading while maintaining and enhancing literacy skills.

Performance Measure (KPI)	D Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of children's items checked out	145,000	137,607	139,870	145,645	72,500	 <b>F</b>
# of young adult materials checked out	13,500	13,018	11,072	13,000	6,500	

City Council Goal: Partnerships for a Better Dubuque

**B** 2 Activity Objective: Partner with other agencies to bring library programs to underserved youth.

# of programs provided to area child care centers through Americorps	160	208	165	150	45	
<b>C</b> # of programs delivered for Leadership Enrichment After-School Program (LEAP)	24	12	21	24	0	

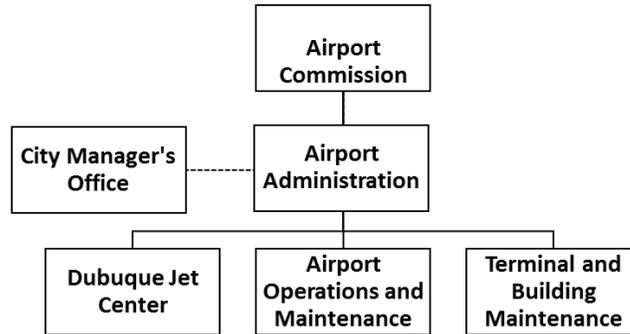
**E**

- A. City Council Goal that most closely aligns with the activity objective.
- B. Activity Objective identifies the department-specific goal to accomplish the overarching City Council goal.
- C. Key Performance Indicator (KPI) measures how the objective is being accomplished.
- D. Target goal for each KPI.
- E. Three-Year Comparisons of metrics for each KPI.
- F. Performance Indicator shows visual representation of the KPI's progress:

Performance Indicator Legend		
		
Fully Charged - Goal is on target	Charging - Goal is improving	Low Battery - Goal needs additional work

# DUBUQUE REGIONAL AIRPORT

The Dubuque Regional Airport provides quality, viable, competitive Airport services and facilities while promoting sustainable economic development within the region.



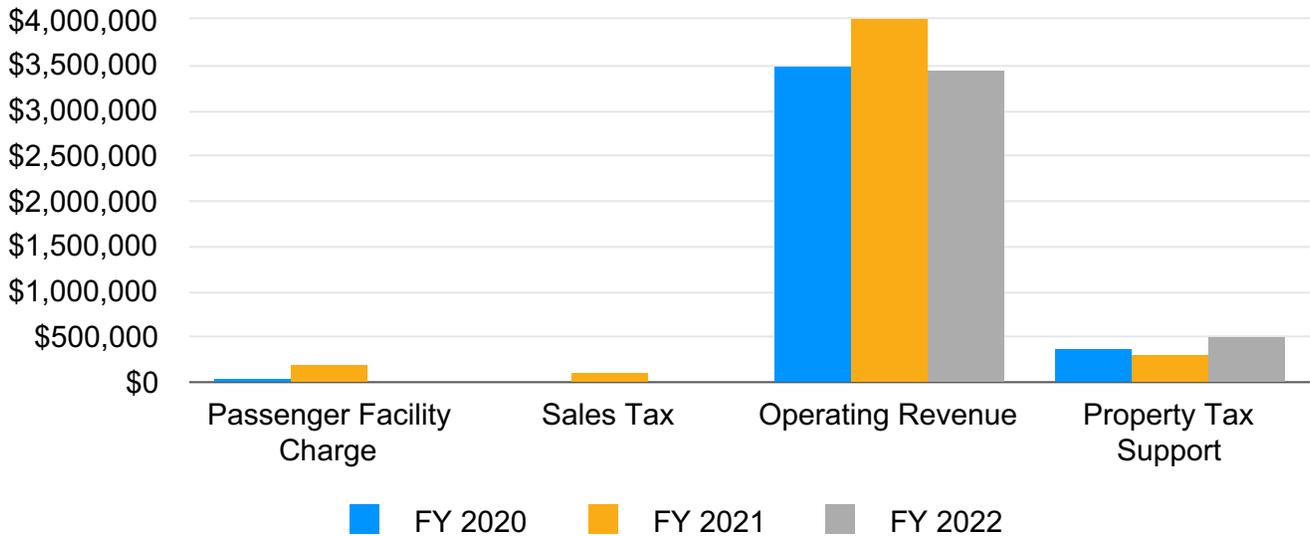
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



# DUBUQUE REGIONAL AIRPORT

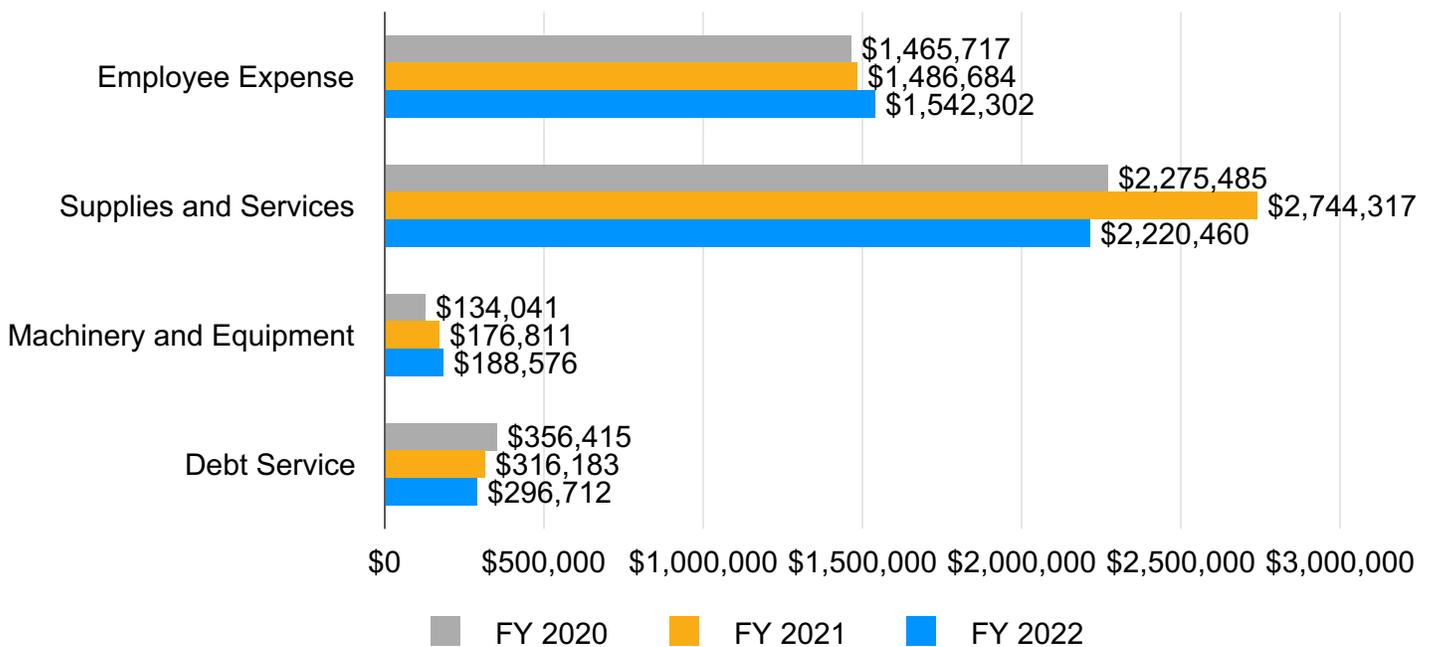
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	19.16	19.16	19.16

## Resources and Property Tax Support



The Airport is supported by 19.16 full-time equivalent employees, which accounts for only 36.31% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by -10.08% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# DUBUQUE REGIONAL AIRPORT

## Airport Administration

### Mission & Services

The Dubuque Regional Airport is owned by the City of Dubuque and is operated and managed by an Airport Commission as a department of the City of Dubuque. Responsibilities include management and control of all Airport employees, facilities, property and legislative priorities.

The Airport tenants include commercial airline service with American Airlines providing regional jet service through Chicago O’Hare International Airport and leisure flights with Sun Country Airlines to Laughlin, NV and Gulfport/Biloxi, MS. The University of Dubuque fields a fleet of approximately 26 light aircraft and 5 helicopters for their aviation program. Multiple local companies base their corporate aircraft fleet at the Airport while other smaller general aviation aircraft are based locally and have aircraft maintenance services provided by a privately-owned company.

Administration Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$476,603	\$493,840	\$541,579
Resources	\$820,278	\$804,148	\$783,636

Administration Position Summary	
	FY 2022
Airport Director	1.00
Assistant Airport Director	1.00
Accountant	0.75
Marketing Coordinator	0.70
<b>Total Full-Time Equivalent Employee's</b>	<b>3.45</b>

### Performance Measures

**City Council Goal: Partnership for a Better Dubuque**

**1 Activity Objective: Promote the high-quality of Airport services and expand the number of Airport outreach events to large groups.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of Attendees at Open House/July 3rd Aircraft Viewing-weather dependent	N/A	2,000	3,000	Cancelled	N/A
# of Attendees at University of Dubuque Breakfast-weather dependent	N/A	325	375	Cancelled	N/A
# of Attendees at Experimental Aviation Aircraft Breakfast-weather dependent	N/A	1264	565	Cancelled	N/A
# of Attendees at University of Dubuque Fun Run on the Runways-weather dependent	N/A	-	Cancelled	Cancelled	N/A

**City Council Goal: Connected Community**

**1 Activity Objective: Continue to stabilize and expand commercial airline service for the Tri-State region to meet existing and future passenger traffic needs.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of Commercial Airline Meetings	N/A	5	8	13	N/A

# of Commercial Airline Passenger Enplanements	N/A	37,351	36,592	6,000	N/A
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**City Council Goal: Robust Local Economy**

**1 Activity Objective: Continue to stabilize and expand corporate and business aircraft facilities for customer needs.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of Large Corporate Hangars	N/A	14	14	16	N/A
% of Occupancy of Large Corporate Hangars	N/A	100%	100%	100%	N/A

# DUBUQUE REGIONAL AIRPORT

## Dubuque Jet Center

### Mission & Services

The Airport Commission operates the Dubuque Jet Center which offers a Fixed Based Operation (FBO) to assist with all general aviation needs. The FBO normally operates 17 hours a day (24 hours with notice) providing sales of aviation fuel, ground handling, hangaring and concierge services for general aviation, corporations, and the commercial airlines. The FBO makes arrangements for catering, car rental, hotels, chartering services, recommends places to visit, restaurants to dine, directions to local facilities and attractions, as well as calls for reservations and shuttles.

Dubuque Jet Center Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$2,122,507	\$2,518,736	\$1,993,653
Resources	\$2,481,963	\$3,076,478	\$2,161,577

Dubuque Jet Center Position Summary	
	FY 2022
Fixed Base Operations Supervisor	1.00
Asst. Fixed Base Operations Supervisor	1.00
Accountant	0.25
Line Service Worker	4.05
Customer Service Rep	1.50
<b>Total Full-Time Equivalent Employees</b>	<b>6.30</b>

### Performance Measures

**City Council Goal: Financially Responsible, High Performance Organization**

<sup>1</sup> **Activity Objective: Continue to be financially responsible by increasing yearly aviation fuel sales**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
Gallons of Aviation Fuel Sold	N/A	505,043	565,800	565,800	N/A

# DUBUQUE REGIONAL AIRPORT

## Airport Operations and Maintenance

### Overview

Dubuque Regional Airport Operations and Maintenance Staff provide an airport which is open to the flying public year-round by ensuring Airport safety and compliance and is responsible for meeting FAA Part 139 compliance standards for all the runways, taxiways, navigational aids, fueling agents, firefighting, parking areas and roadways, as well as ensuring compliance with EPA, OSHA, DNR, FCC, NFPA, Spill Prevention Control Program and Storm Water Pollution Prevention Plan, ADA, and TSA requirements.

24-hour coverage is provided by three Operations Specialists whose duties include aircraft rescue and firefighting services (ARFF), medical first responder and security services for certified air carriers. Airport Maintenance is responsible for maintaining the Airport in an operationally safe, secure, and efficient manner by providing for the maintenance of runways and taxiways, parking lots, entrance road, supervision of farm lease operations, weed and grass control, snow/ice removal on both landside and airside areas including all Airport owned buildings, aircraft hangars and the Commercial Airline Terminal.

The Airport is required to have an annual FAA inspection for Part 139 compliance. This incorporates everything the Airport can control such as pavement conditions, maintenance, emergency procedures, lighting, navigational aids, and equipment to maintain these items as well as all the buildings necessary to house equipment and staff. The Airport is unable to control outside influences such as aircraft arrivals and departures.

Operations and Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,045,111	\$1,094,179	\$1,123,803
Resources	\$200,394	\$212,128	\$505,654

Operations and Maintenance Position Summary	
	FY 2022
Airport Operations Specialist	3.00
Mechanic	1.00
Maintenance Worker	3.00
Line Serviceworker	0.68
Laborer	0.23
<b>Total FT Equivalent Employees</b>	<b>7.91</b>

### Performance Measures

#### City Council Goal: Partnership for a Better Dubuque

- 1 **Activity Objective: Promote the high-quality of Airport services and expand the number of Airport facilities tours to Tri-State area Preschools, Schools, Boy/Girl Scouts and other groups.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of Airport Tours Given	N/A	56	27	Virtual	N/A

# CITY ATTORNEY'S OFFICE

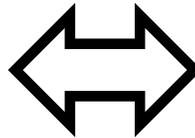
The mission of the City Attorney's Office is to provide legal counsel to the City Council, City Manager, and all officials and departments of the City in matters relating to their official duties so that the City delivers excellent municipal services that support urban living and a sustainable City plan for the community's future and that facilitate access to critical human services which result in financially sound City government and citizens getting services and value for their tax dollar.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS, AND PEOPLE LEADING TO OUTCOMES

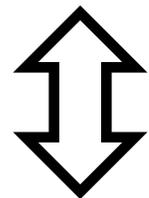
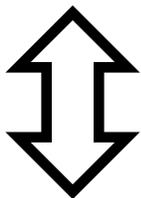
### People

Cross-training among the City Attorney's Office staff delivers quality customer service and allows staff to deliver services that exceed citizen expectations. Investment in training allows a high-quality, knowledgeable, and informed workforce.



### Planning

The City Attorney's Office provides counsel and direction to all City departments so that they may perform duties and responsibilities to ensure economic prosperity, environmental/ecological integrity, and social/cultural vibrancy throughout the community.



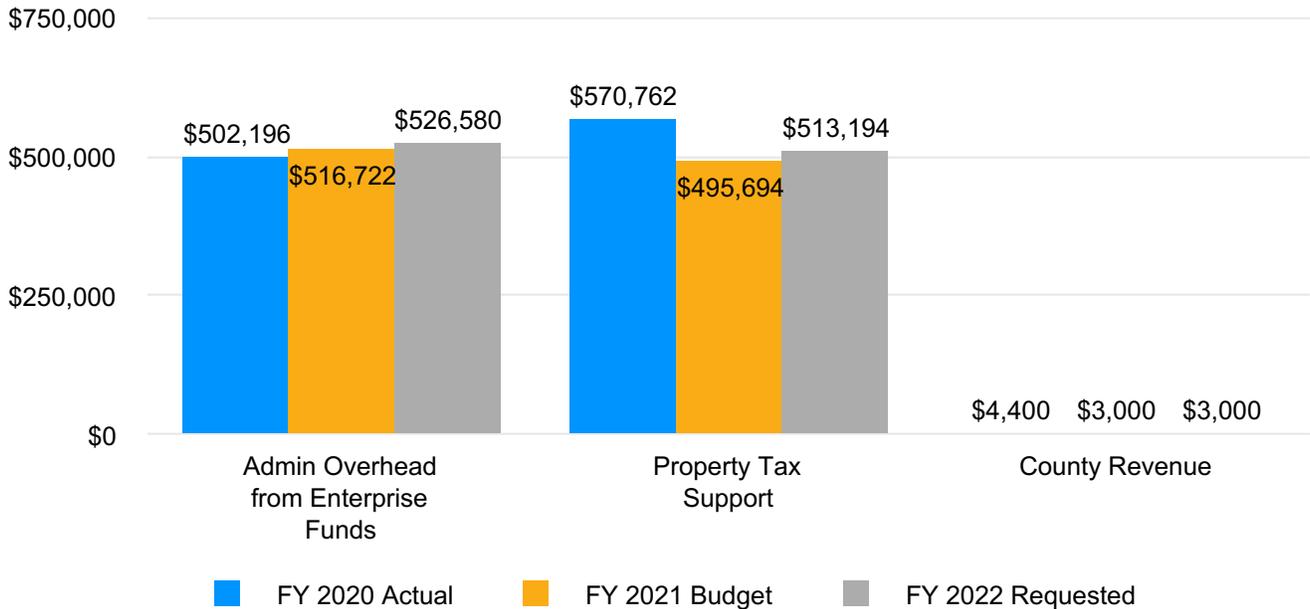
### Partnerships

Staff of the City Attorney's Office volunteer with numerous local and state partnerships to implement the City Council's community vision. Staff also develops and implements processes that help provide solutions for community challenges and opportunities.

# CITY ATTORNEY'S OFFICE

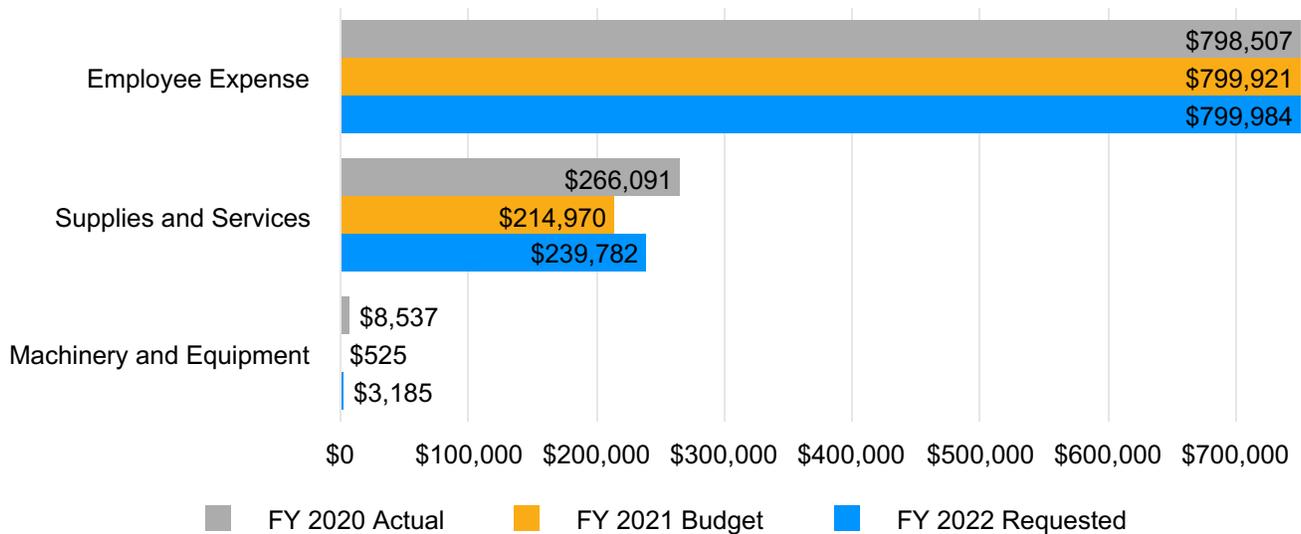
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	5.62	5.62	5.62

## Resources and Property Tax Support



The City Attorney's Office is supported by 5.62 full-time equivalent employees. Overall, the department's expenses are expected to increase by 2.7% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



## CITY ATTORNEY’S OFFICE

### Mission & Services

The [City Attorney’s Office](#) represents the City in all cases and processes all claims and suits for and against the City and provides written opinions to the City Council, boards and commissions, the City Manager, and City departments. The City Attorney’s Office assists in the preparation and review of legal documents, legislation, and other matters in which there is a City interest. The City Attorney’s Office provides legal counsel to the City Council, City Manager, and all officials and departments of the City in matters relating to their official duties. The CAO also prosecutes ordinance and traffic violations, represents City boards and commissions, provides advice on legal opinions to officials, department managers, and City employees, and drafts legal documents, memoranda, and opinions.

Position Summary	
	FY 2022
Paralegal	1.00
Legal Admin Assistant	1.00
Assistant City Attorney	1.00
City Attorney	1.00
Senior Counsel	0.62
Civil Rights Specialist	1.00
<b>Total FT Equivalent Employees</b>	<b>5.62</b>

### Performance Measures

**City Council Goal: Financially Responsible, High-Performing Government**

**Dept. Objective: Provide timely, cost-efficient, quality services to residents and assist 1 businesses and organizations with promoting workplace diversity.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
Human Rights Cases - # of businesses/organizations affected	N/A	17	15	10	
Municipal Infractions - % of Defendants who admit violations*	80%	66%	67%	70%	
Claims	N/A	94	74	84	N/A

**2 Dept. Objective: Provide timely, cost-efficient, and quality counsel, legal assistance and representation, and protection of human rights within City departments and divisions.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
Continuing Legal Education - # annual hours attended	100	114	61.5	60	
Petition Properties - # of properties acquired**	4	3	5	9	
Development Agreements***	7	8	5	7	

\*Municipal Infractions - FY19: 600; FY20: 433

\*\*Petition Properties - FY19: one property is pending disposition and two properties were sold; FY20: three properties are pending disposition, one property was sold, and one property was demolished.

\*\*\*Development Agreements - FY19: Carich Properties, 278 W. 17<sup>th</sup> Street-capital investment of \$400,000; Dupaco Voices, 100 Jackson Street-capital investment of \$38M to improve the Property; Marquette Hall, 222 Queen Street-capital investment of \$6M to improve the Property; Merge, LLC, 5<sup>th</sup> & Bell Streets, purchase price of approximately \$970,000, capital investment \$18M; Prairie Farms, 3510 Central Avenue, capital investment \$8M; Three Amigos, 898 Jackson Street-capital investment of \$750,000 to improve the Property; Walter Development, LLC (Hodge), Chavenelle Road, purchase price of approximately \$1,069,800, capital investment \$9M; Walter Development, LLC (Unison), Chavenelle Road, purchase price of approximately \$840,000, capital investment \$1.4M; FY20: Duluth Holdings, Inc., \$15,000,000 capital investment, \$8525.00 purchase price; Gardens of Dubuque, \$10,500,000.00 capital investment; Gavilon Grain, LLC (2 leases), \$559,601 annual rent; Roshek Property, LLC and Cottingham & Butler, Inc., \$2,850,000 capital investment; Carich, \$1,500,000 capital investment.

# CITY CLERK'S OFFICE

The City Clerk's Office is the official record keeper for the City Council. The City Clerk's Office prepares, administers, maintains and distributes records of all City Council actions as well as provides the necessary documents for fulfillment of City Council and City staff's respective legislative and administrative responsibilities. The City Clerk's Office administers programs covered by the State Civil Service law and issues licenses and permits for categorical businesses and activities as set out by ordinance and state law.



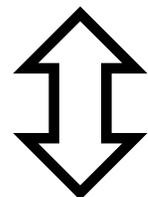
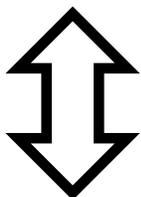
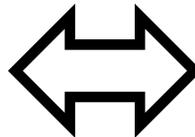
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

### People

The City Clerk's Office strives to provide courteous and professional service while offering access to official records and services through current web page information, initiation of boards and commissions memberships, City Life and Speaker's Bureau programs, and Sister City relationships.

### Planning

City Clerk staff participate in local, regional, and national efforts that advance the City's mission statement and City Council priorities as well as to help in educating the public on the duties, purpose, and resources of the City Clerk's Office.



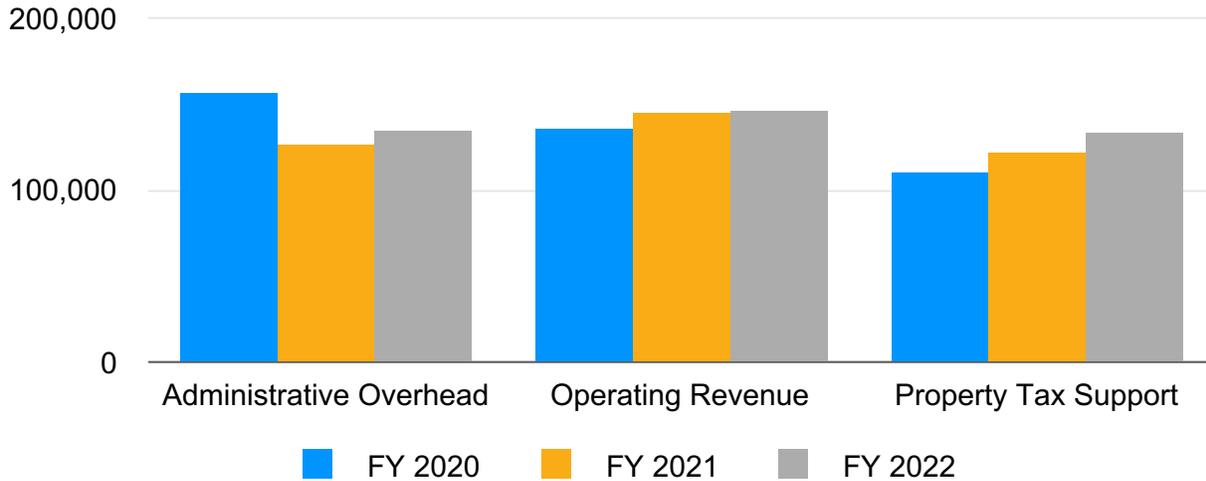
### Partnerships

The City Clerk's Office partners with citizens, staff, multiple local and state agencies and businesses to aid in effectively conducting business by utilizing and sharing knowledge to serve as a resource for general city information. These partnerships include: State Alcohol Beverages Division, Iowa League of Cities, Dubuque Main Street, Greater Dubuque Development Corporation, media outlets, non-profit special event organizers, community service agencies, and Dubuque County offices.

# CITY CLERK'S OFFICE

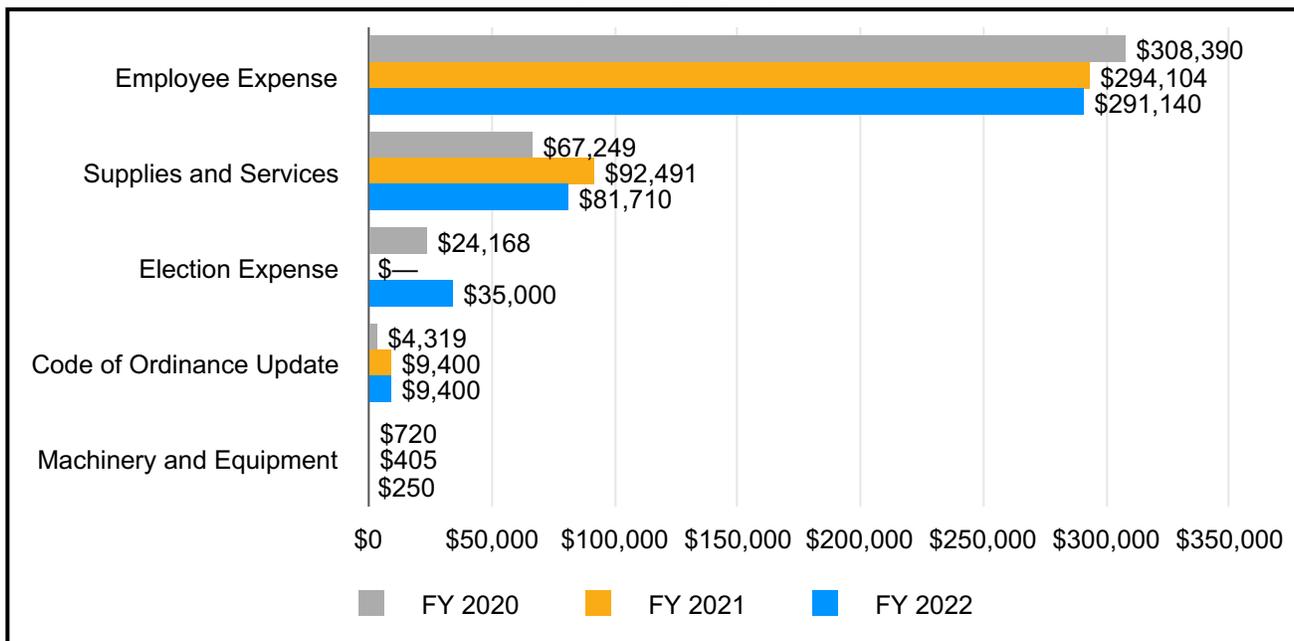
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	3.81	3.00	3.00

## Resources and Property Tax Support



The City Clerks Department is supported by 3.00 full-time equivalent employees, which accounts for 69.73% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 5.32% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# CITY CLERK’S OFFICE

## Mission & Services

The [City Clerk’s Office](#) is committed to accurately recording and preserving the actions of the City Council; providing information and support to the Mayor, City Council, City staff, and the public in a timely, courteous, and fiscally responsible manner encouraging a transparent city government. Responsibilities include, but are not limited to, [record management](#), [boards and commissions](#) member enrollment, administration of the [Civil Service Commission](#), administering various [licenses and permits](#), processing [special event applications](#), and acts as the City Liaison for global presence in the [Sister City Relationships Committee](#).

Position Summary	
	FY 2022
City Clerk	1.00
Assistant City Clerk	1.00
Permit Clerk	1.00
<b>Total FT Equivalent Employees</b>	<b>3.00</b>

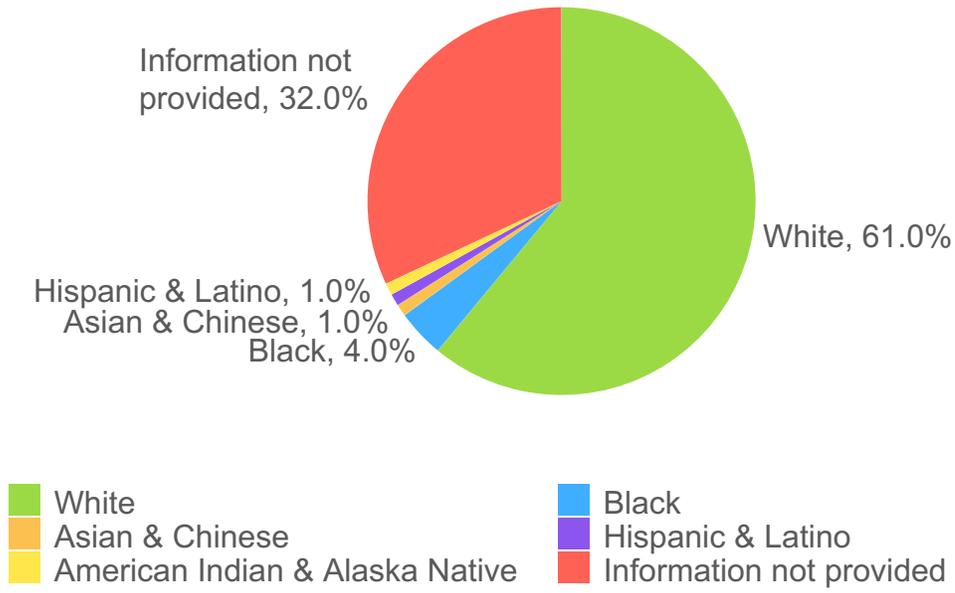
## Performance Measures

### City Council Goal: Financially Responsible, High-Performance City Organization

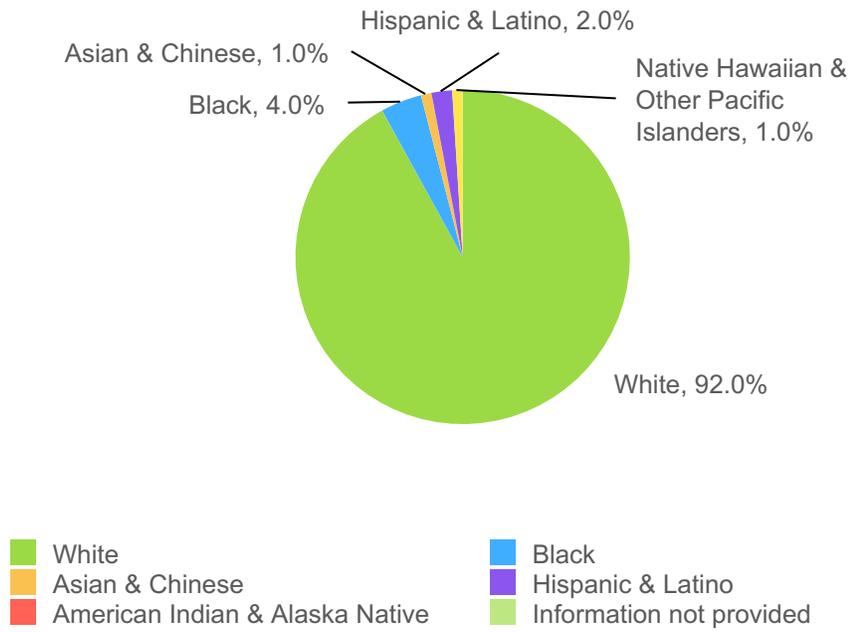
**Department Objective:** Provide City services responsive to the community. *Since transparency is not a specifically defined action, but rather a cultural expectation. Clerks are crucial to a transparent City. It is not what you do, it is how you do it.*

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	Performance Indicator
Number of callers assisted by the city clerk staff	31,500	32,774	45,382	31,858	N/A	
Number of City Council Agenda & Minutes subscribers (via NotifyMe)	Increase by 2%	551	491	501	N/A	
Number City Board & Commission Opening Subscribers (via NotifyMe)	Increase by 6%	83	78	83	N/A	
<b>Department Objective:</b> To promote <a href="#">resident engagement</a> in municipal government that is representative of the						
2 Dubuque population as a whole by recruiting and retaining a diverse, inclusive and qualified pool of boards and commissions applicants.						
Percentage of applicants appointed of total applications received	N/A	62.6%	77.5%	89.8%	N/A	N/A

**Race/Ethnicity of City Board and Commission Members**



**Race/Ethnicity of City of Dubuque**

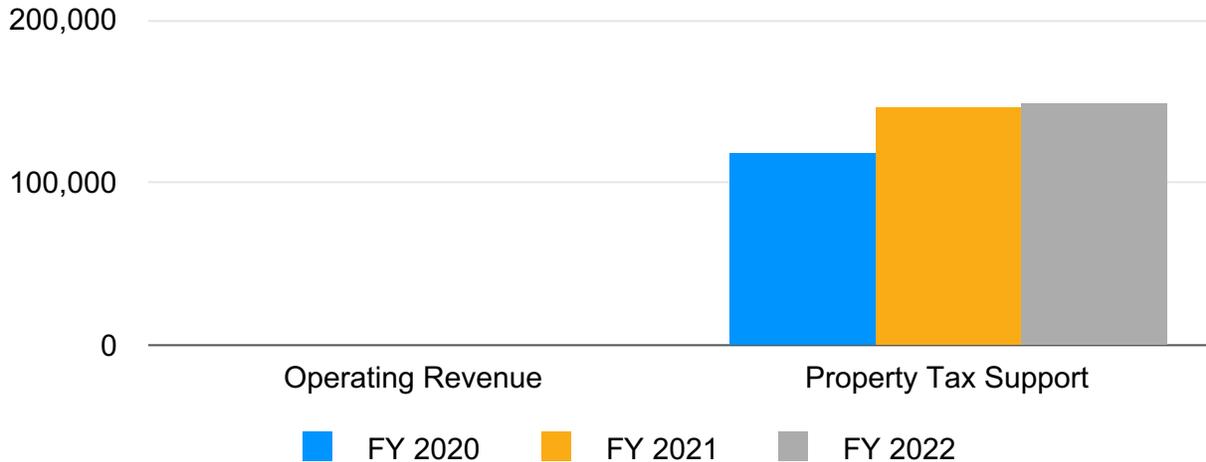


# CITY COUNCIL

Dubuque operates under the council-manager form of local government, which combines the political leadership of elected officials in the form of a city council, with the managerial experience of an appointed local government manager, the city manager.

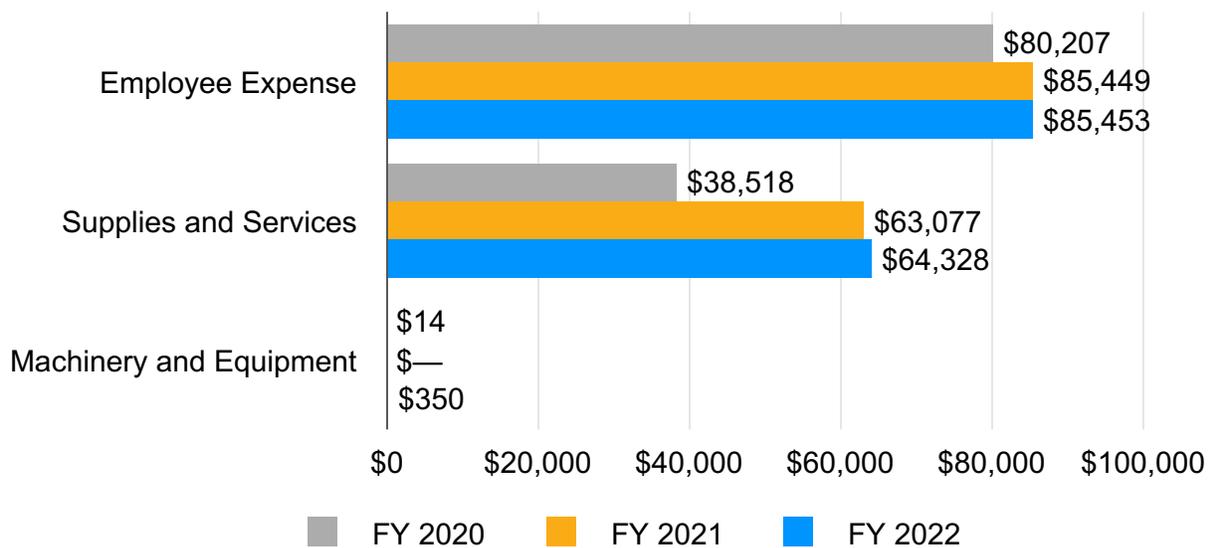
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	3.50	3.50	3.50

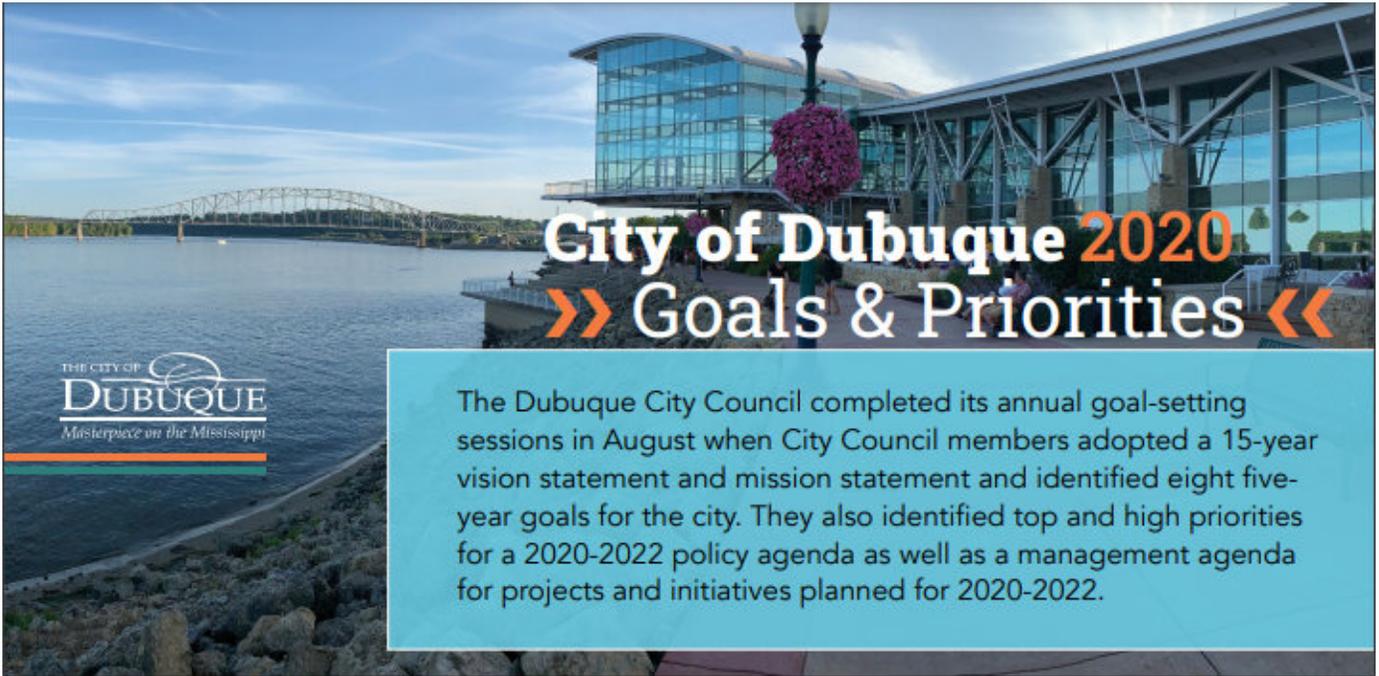
## Resources and Property Tax Support



The City Council is supported by 3.50 full-time equivalent employees, which accounts for 56.92% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 1.08% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year





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

### Policy Agenda

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

#### 2020–2022 Top Priorities >>

(in alphabetical order):

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

#### 2020–2022 High Priorities >>

(in alphabetical order):

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

### Management Agenda

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

#### 2020–2022 Top Priorities >>

(in alphabetical order):

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

#### 2020–2022 High Priorities >>

(in alphabetical order):

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

# City of Dubuque Goals

## » 2025 «

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

#### Management in Progress ▼

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

### Vibrant Community: Healthy and Safe

#### Management in Progress ▼

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

#### Major Projects ▼

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



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

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

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

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

#### Management in Progress ▼

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

#### Major Projects ▼

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

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

**Management in Progress ▼**

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

**Major Projects ▼**

- City Hall Annex Windows Replacement: Funding FY'22



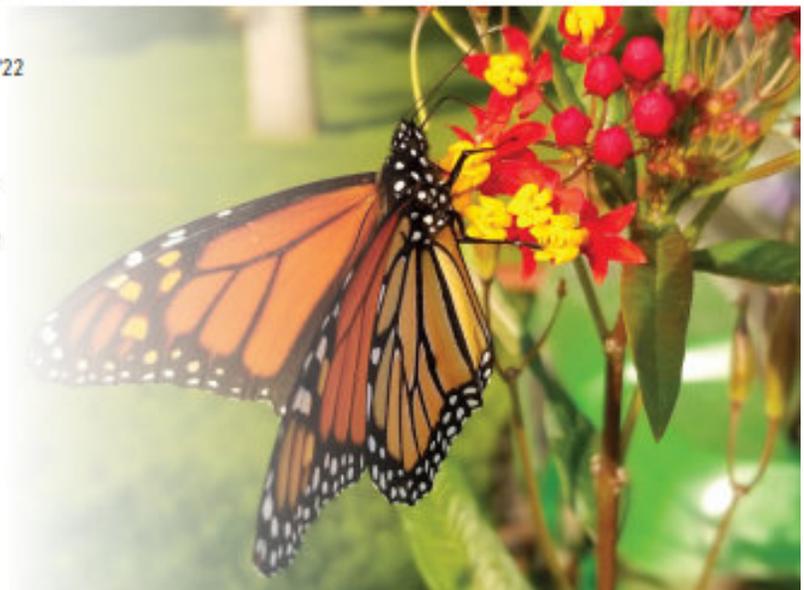
**Sustainable Environment: Preserving and Enhancing Natural Resources**

**Management in Progress ▼**

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

**Major Projects ▼**

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





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

**Management in Progress ▼**

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

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

**Management in Progress ▼**

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

**Major Projects ▼**

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

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

**Management in Progress ▼**

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

**Major Projects ▼**

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

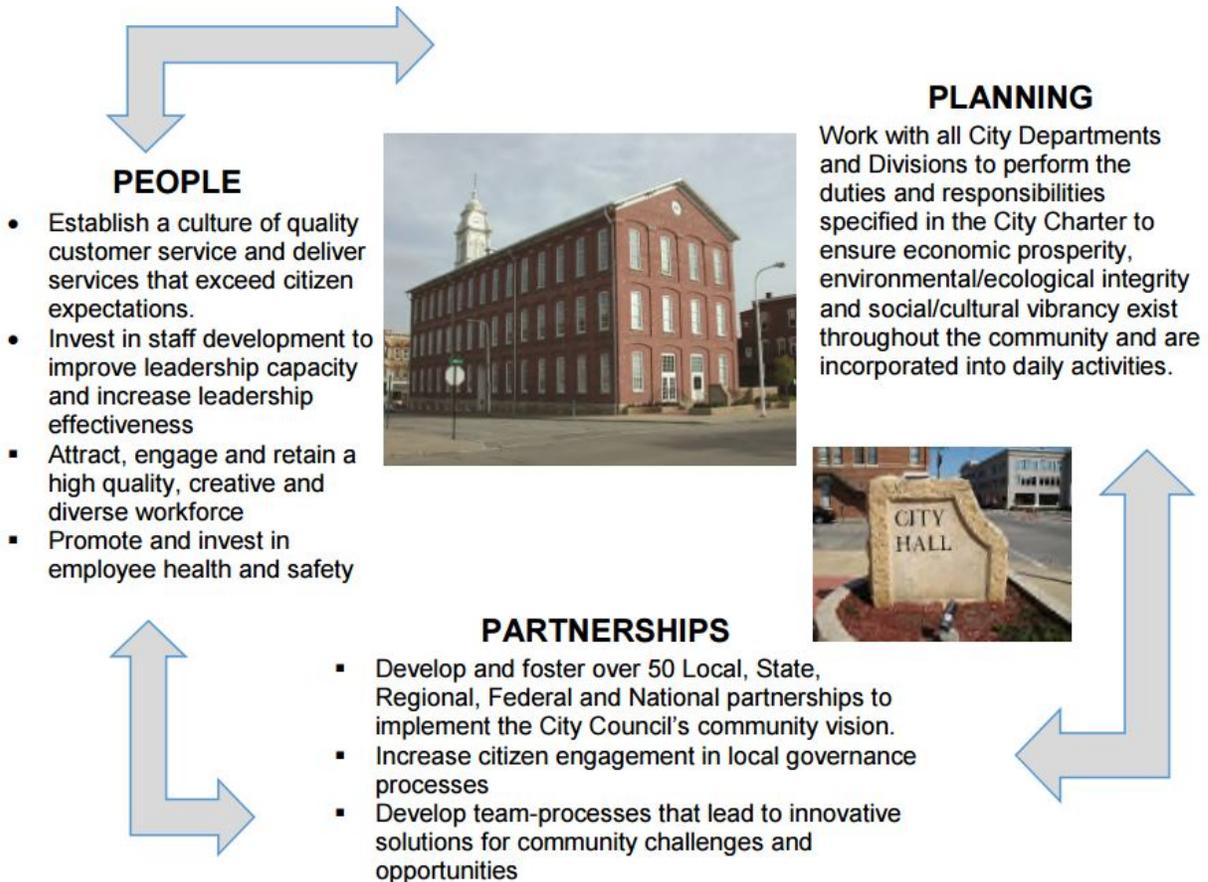
For City Council contact information, visit [www.cityofdubuque.org/citycouncil](http://www.cityofdubuque.org/citycouncil) or call 563.589.4100. COUN004-090420

# CITY MANAGER’S OFFICE

The City Manager’s Office plans, organizes and manages all activities of the City organization so as to provide leadership so that all City Council priorities, policies, and programs are successfully implemented and effectively managed. This includes the City Council Policy Agenda and Management Agenda to assure quality public services are responsive to the citizens and that we operate as a High Performing Organization.



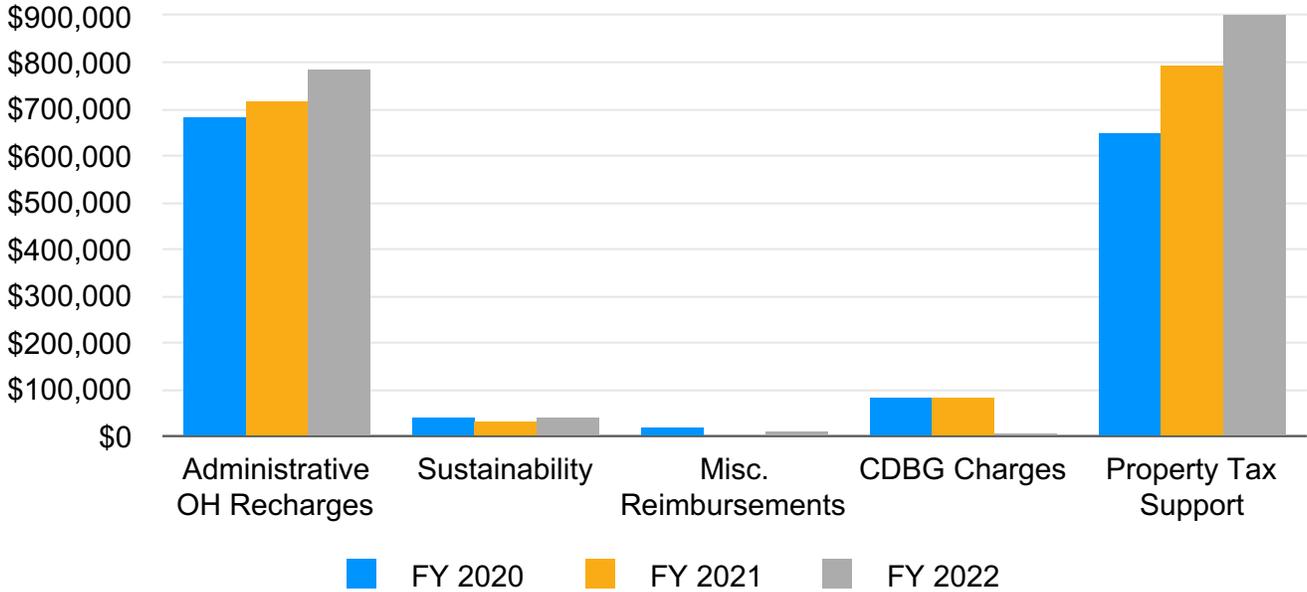
## SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES



# CITY MANAGER’S OFFICE

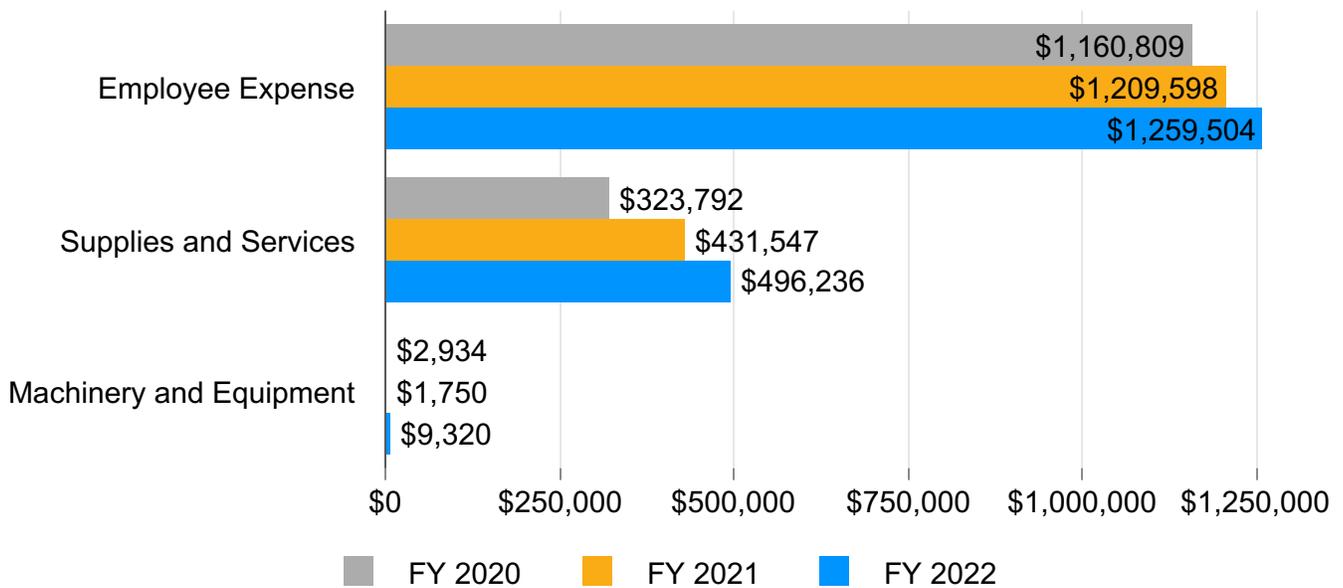
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	9.67	9.67	11.08

## Resources and Property Tax Support



The City Manager’s Office is supported by 11.08 full-time equivalent employees, which accounts for 71.36% of the department expense as seen below. Overall, the departments’ expenses are expected to increase by 7.44% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# CITY MANAGER’S OFFICE

## Management/Administrative/Legislative

### Mission & Services

The City Manager is employed by the City Council to serve as the chief administrative officer of the City. In that capacity the City Manager is responsible by virtue of the Code of Iowa for all personnel functions, enforcement of all laws, advising the City Council, delivery of City services, supervision of all construction contracts and development agreements, financial management and conducting the general business affairs of the City. Management promotes the City’s interests in legislative affairs, grant opportunities and active engagement in city activities for employees and the citizens of Dubuque.

Management/Administrative/Legislative Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,180,613	\$1,258,251	\$1,305,756
Resources	\$622,195	\$641,806	\$667,096

Management/Administrative/Legislative Position Summary	
	FY 2022
City Manager	1.00
Assistant City Manager	1.00
Office Manager	1.00
Secretary	2.00
Director of Strategic Partnerships	0.75
Management Intern	1.00
Intern	0.25
<b>Total Full-Time Equivalent Employee’s</b>	<b>7.00</b>

### Performance Measures

#### City Council Goal: Financially Responsible, High-Performance City Organization

##### 1 Dept. Objective: Maintain a competitive tax rate that minimizes the tax burden of citizens

Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY22 Estimated	Performance Indicator
Rank of Dubuque tax rate per capita compared to 11 largest cities in Iowa. (1 = lowest rate, 11 = highest rate)	N/A	2	1	2	N/A

##### 2 Dept. Objective: provide fiscal diversity and hold in check the property tax burden

% budgeted revenue from property taxes	N/A	23%	23%	23%	N/A
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##### 3 Dept. Objective: Maintain an efficient citizen response rate.

% of citizen issues resolved in 10 days or less (All departments)	75%	76%	76.1%	75%	
# days to resolve citizen issue (CMO)	< 7	8.7	5.1	7	

##### 4 Dept. Objective: Hire & retain a highly-skilled City workforce reflective of the Dubuque community.

Leadership Team demographics	51% female 8.6% non-white ('18 Census)	41% fem, 8.7% non-w	44% fem, 6.4% non-w	44% fem, 6% non-w	
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# CITY MANAGER'S OFFICE

## Sustainability

### Mission & Services

The Sustainability Office provides education, outreach, and coordination on sustainability issues and activities both within the City organization as well as to the various stakeholders, business and citizen groups that comprise the Dubuque community. The Sustainable Community Coordinator works directly with City departments to ensure capital projects and operating programs meet the sustainability vision identified by the City Council and builds partnerships between the City of Dubuque and national, state and local entities to further sustainability initiatives and to strengthen local leadership.



The Sustainable Community Coordinator manages the Green Iowa AmeriCorps program, providing energy audits, installation of efficiency products, and education to the community.

Sustainability Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$153,289	\$203,799	\$231,309
Resources	\$116,831	\$111,508	\$137,001

Sustainability Position Summary	
	FY 2022
Sustainable Community Coordinator	1.00
Sustainable Dubuque Intern	0.42
<b>Total Full-Time Equivalent Employee's</b>	<b>1.42</b>

### Performance Measures

#### City Council Goal: Partnerships for a Better Dubuque

1 **Activity Objective: Increase community opportunity through the Sustainable Dubuque Community Grants Program.**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY21 Estimated	Performance Indicator
% of grants awarded of total applications received	N/A	71%	43%	52%	N/A

#### City Council Goal: Financially Responsible, High-Performance Organization

2 **Activity Objective: Increase the number of City services/activities adopting a sustainable approach.**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY21 Estimated	Performance Indicator
# of Pesticide-Free Parks	43	10	15	15	

#### City Council Goal: Sustainable Environment

3 **Activity Objective: Reduce the community's carbon footprint by 50% below 2003 levels by 2030**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY21 Estimated	Performance Indicator
% reduction in GHG emissions in Dubuque	50%	27%	27%	29%	

# CITY MANAGER’S OFFICE

## Office of Prosperity and Neighborhood Support

### Mission & Services

Office of Prosperity and Neighborhood Support works to coordinate and to develop the resources needed to create and maintain a vital community by working closely with citizens to determine the priorities of each neighborhood and to collaborate in finding the best way to meet those priorities. The approach focuses on citizen involvement, leveraging resources, education and outreach, and establishing positive relationships through communication. Develop strong neighborhoods by empowering neighborhood associations, residents, and non-profits to identify and address quality of life partnerships with the City to create stronger, safer, and more resilient neighborhoods.

Office of Prosperity and Neighborhood Support Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$134,666	\$131,918	\$271,141
Resources	\$77,275	\$62,730	\$37,139

Office of Prosperity and Neighborhood Support Position Summary	
	FY 2022
Director Office of Shared Prosperity & Neighborhood Support	1.00
Data Analyst	1.00
Secretary	0.66
<b>Total Full-Time Equivalent Employee's</b>	<b>2.66</b>

### Performance Measures

#### City Council Goal: Partnerships for a Better Dubuque

**1 Activity Objective: Provide resources for neighborhood revitalization and community building.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of grants awarded for community building and neighborhood improvement projects	30	22	8	N/A	
% of grantees incorporating an equity analysis in project planning or evaluation	33%	NA	22%	N/A	

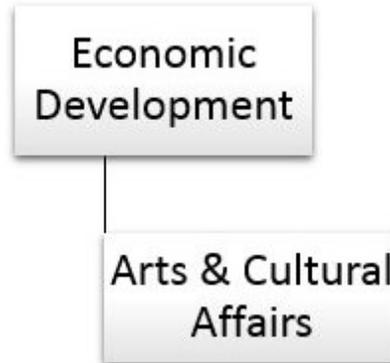
#### City Council Goal: Diverse Arts, Culture, Parks and Recreation

**3 Dept. Objective: Promote family-oriented events and activities that bring the community together -- residents meeting residents.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of members on Next Door	6500	6209	6816	7000	

# ECONOMIC DEVELOPMENT

Economic Development formulates and implements strategies which retain and create jobs, enhance the tax base, stabilize the local economic base and encourage economic self-sufficiency, working primarily in the areas of downtown, Historic Millwork District, and riverfront and industrial park development – thus improving the community’s overall quality of life.



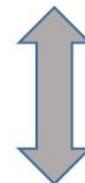
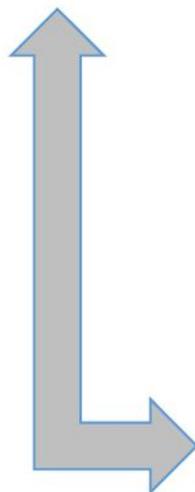
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

### PEOPLE

We work to attract and retain an appropriate mix of businesses for the purpose of increasing employment opportunities, attracting skilled workers and to provide the town with a stable economy. We focus efforts on creating healthy, diverse neighborhoods in the community.

### PLANNING

We facilitate projects related to the preparation and administration of City plans and work with businesses and consultants to plan and develop areas such as the Historic Millwork District, the Downtown, the Port of Dubuque, Urban Renewal Districts and the Industrial and Technology parks to generate income and employment opportunities along with a strong tax base.



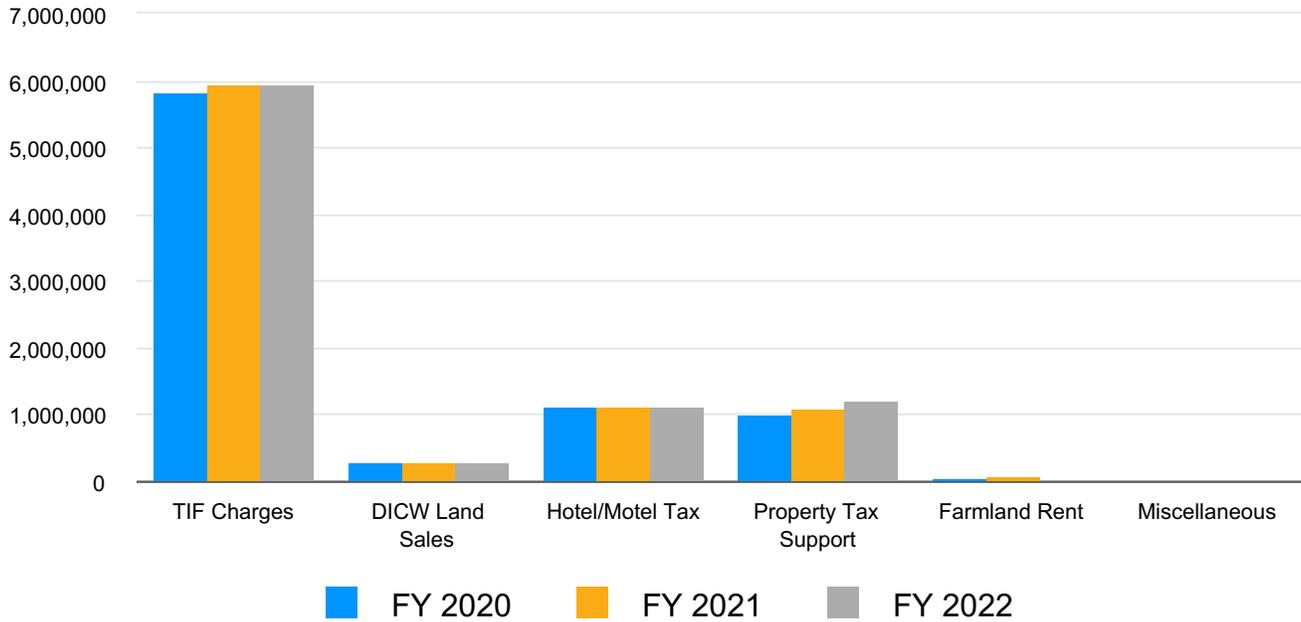
### PARTNERSHIPS

We support partnerships among business, communities and nonprofit organizations that strengthen the economic health and quality of life for the city of Dubuque. We promote economic development assistance to area businesses in cooperation with federal, state and local agencies.

# ECONOMIC DEVELOPMENT

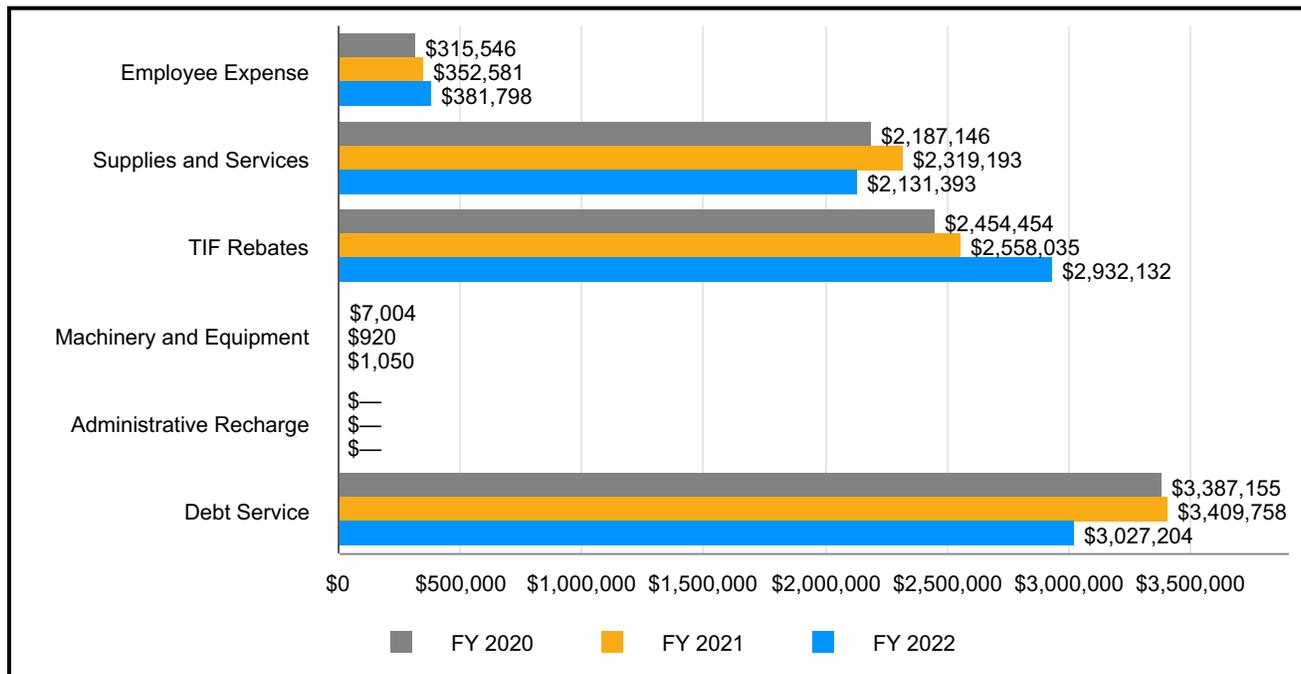
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	3.75	3.75	3.75

## Resources and Property Tax Support



The Economic Development Department is supported by 3.75 full-time equivalent employees.

## Expenditures by Category by Fiscal Year



# ECONOMIC DEVELOPMENT

## Administration

### Mission & Services

Economic Development provides [tools](#) for developers to contribute to the redevelopment of Dubuque's downtown through building improvements.. We also have [incentive programs](#) to facilitate the attraction and expansion of businesses within the city. These efforts contribute to a [Robust Local Economy and a Vibrant Community](#) - an Equitable Community of Choice.

Administration Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	7,997,650	8,235,840	8,040,572
Resources	7,343,624	7,524,029	7,236,669

Administration Position Summary	
	FY 2022
Economic Development Director	1.00
Assistant Economic Development Director	1.00
Confidential Account Clerk	0.50
Intern	0.25
<b>Total FT Equivalent Employees</b>	<b>2.75</b>

### Performance Measures

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>City Council Goal: Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity</b>					
<b>1 Department Objective: Expand equitable job opportunities</b>					
# New Jobs Committed through Incentives	80	60	62	271	
# of minority-owned businesses registered as Targeted Small Business with State of Iowa	10	0	1	6	
# of Businesses Applying for High Quality Jobs Program	6	4	3	1	
# of Participants graduating from Workforce Development Programming	100	83	79	79	
<b>2 Department Objective: Attract and retain residents by offering attractive and interesting housing options.</b>					
# of Projects Assisted with Rehab Grants	10	6	7	10	
# of Housing units created	50	31	224	121	
<b>3 Department Objective: Increase revenue by expanding the economic tax base, leveraging private investment, and increasing property values.</b>					
Private Sector Investments as a result of City agreements	\$38 M	\$51 M	\$28 M	\$93 M	
Increase in overall property values in TIF districts	\$365 M	\$388 M	\$353 M	\$406 M	

# ECONOMIC DEVELOPMENT

## Arts & Cultural Affairs

### Mission & Services

The Office of Arts & Cultural Affairs, with oversight from the Arts and Cultural Affairs Advisory Commission, aims to strengthen access to diverse, equitable, and inclusive arts and cultural programming throughout the community while fostering sustainability and collaboration throughout the arts and culture sector. This work improves the quality of life for residents of Dubuque, attracts and retains a talented workforce, and cultivates a fertile ground for growth in creative entrepreneurship. Specifically, the Office of Arts & Cultural Affairs manages the annual [Art on the River](#) public art program, administers [two City grant programs](#) available to local arts and cultural organizations, hosts educational and networking events that create [connection between the arts and business](#) sectors, and oversees the implementation of the City's [Arts and Culture Master Plan](#).

Arts & Cultural Affairs Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$ 353,656	\$ 404,647	\$ 433,005
Resources	\$ 2,203	\$ 3,900	\$ 3,600

Arts and Cultural Affairs Position Summary	
	FY 2022
Arts & Cultural Affairs Coordinator	1.00
<b>Total FT Equivalent Employees</b>	<b>1.00</b>

### Performance Measures

#### City Council Goal: Diverse Arts, Culture, Parks & Recreation

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Cultivate diverse, equitable, and accessible arts and culture experiences for the residents of Dubuque through administration of City Arts Grants.</b>					
# of grant applications submitted annually	26	24	24	26	
Match leveraged through Special Projects	\$35,000	\$148,594	\$76,954	\$50,868	

#### City Council Goal: Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

<b>2 Activity Objective: Expand paying opportunities for working artists to grow the creative economy.</b>					
# of applications submitted for City-issued call for artists	60	14	76	78	
# of attendees at Arts & Business Academy event(s)	45	40	26	60	

#### City Council Goal: Partnership for a Better Dubuque

<b>1 Activity Objective: Continue implementation of Arts and Culture Master Plan through active citizen engagement in the Arts Commission, Program Planning Committees, Arts Task Force, and Working Groups</b>					
# of active Master Plan volunteers from the private sector	45	40	35	50	

# EMERGENCY COMMUNICATIONS

Ensure the appropriate response is dispatched that meets or exceeds the expectations and needs of the public that is requesting service through effective and efficient dispatching of emergency personnel to the scene.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

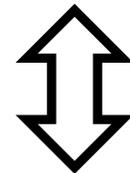
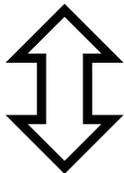
### People

The Emergency Communications Center works with citizens and emergency responders to ensure the needs of the community are met.



### Planning

The Communications Center works with different agencies in the Dubuque area to ensure that all emergency needs are provided when requested by citizens and visitors of Dubuque.



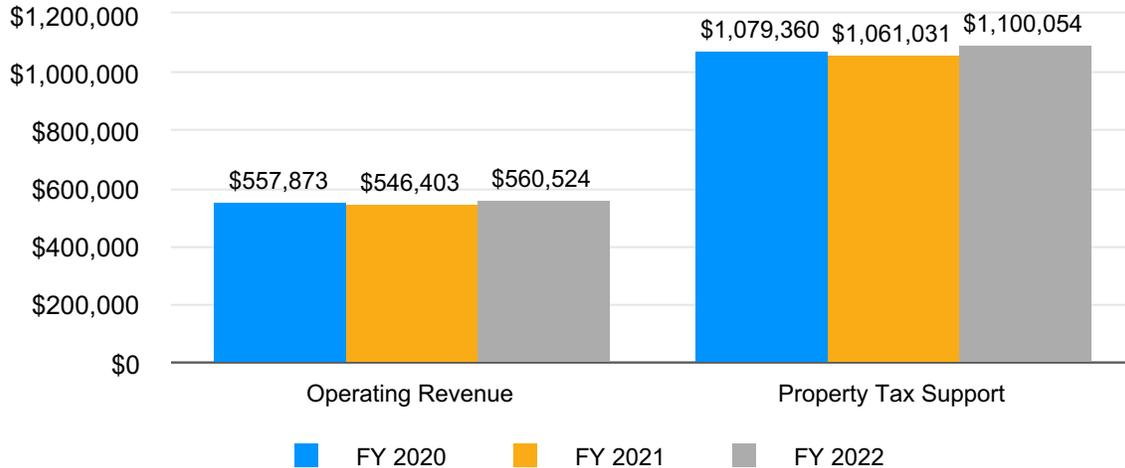
### Partnerships

The Emergency Communications Department partners with many City, County, and State departments as well as 11 non-profits and organizations throughout the City and County to provide quality services that are consistent with the City Council goals and priorities.

# EMERGENCY COMMUNICATIONS

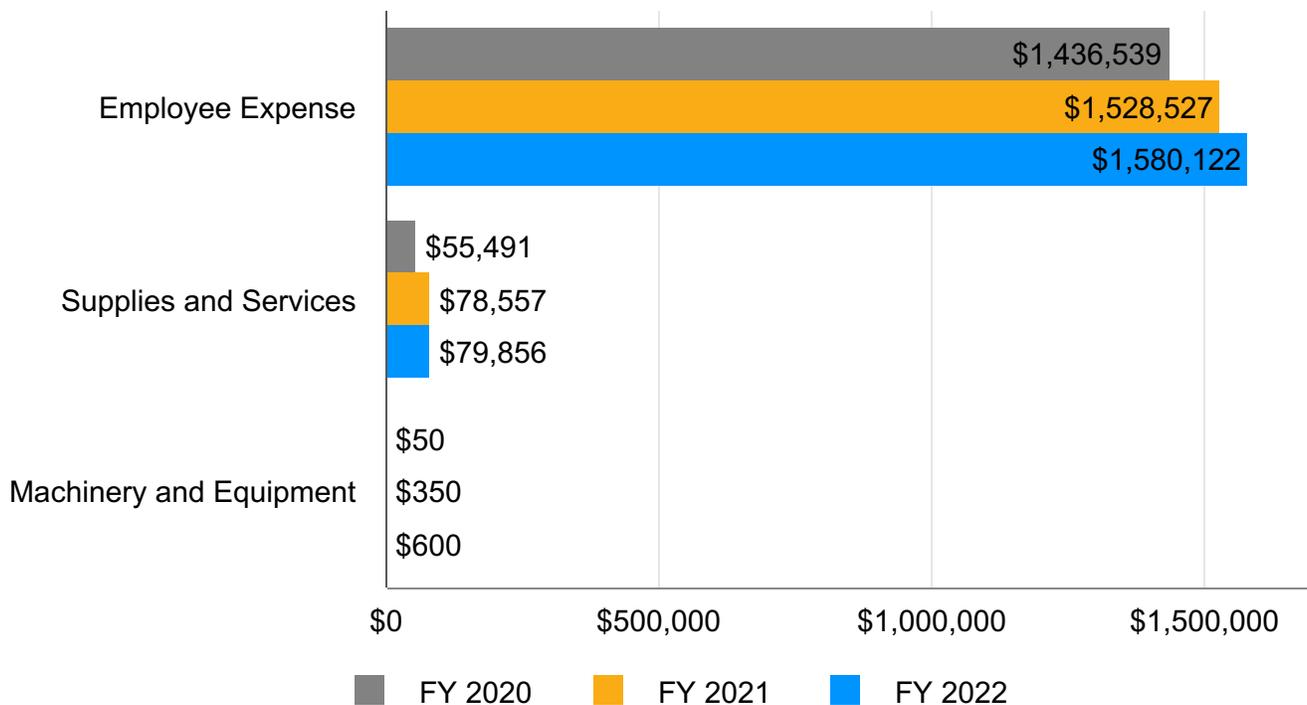
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	19.28	19.28	19.28

## Debt and Resources



The Emergency Communication Department is supported by 19.28 full-time equivalent employees, which accounts for 94.27% of the department expense as seen below. Overall, the department's expenses are expected to increase by 3.28% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# EMERGENCY COMMUNICATIONS

## Mission & Services

The Emergency Communications Center employees are the first of the first responders. We are committed to answering all 9-1-1 and non-emergency calls with professionalism, integrity and compassion while efficiently dispatching police, fire and emergency medical services. Customer service is essential to our success, so we treat each caller with empathy and respect. Dedicated and highly trained professionals routinely offer life-saving medical instructions in addition to providing accurate public safety information. The Emergency Communications Center is also the after hours answering point for most city services. The Communications Center is responsible for all the 911 phone and radio equipment used in Dubuque County. Service is provided 24/7.

Emergency Communications Position Summary	
	FY 2022
Emergency Communications Manager	1.00
Lead Public Safety Dispatcher	4.00
Public Safety Dispatcher - FT	10.00
Public Safety Dispatcher - PT	3.55
Records Clerk - PT	0.73
<b>Total Full-Time Equivalent Employees</b>	<b>19.28</b>

## Performance Measures

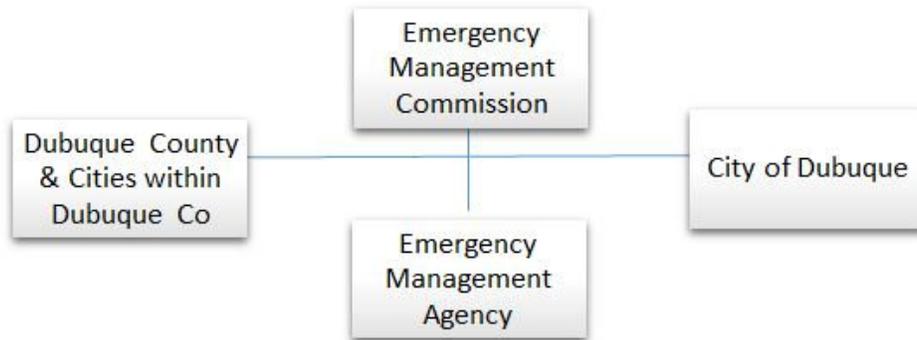
### City Council Goal: Financially Responsible, High-Performance Organization

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Provide expedient and effective handling of emergency calls.</b>					
% of phone calls answered in 10 seconds or less ( <i>National Average is 90%</i> )	98%	96%	96%	96%	
# of total phone calls handled by the Dubuque Communications Center	>170,000	170,499	164,116	170,500	
<b>2 Activity Objective: Provide education and outreach to the public to ensure appropriate use of 911.</b>					
# of schools presented to in Dubuque City/County	24	24	8	24	
# of students reached through classroom presentations	1,200	1,113	415	1,200	

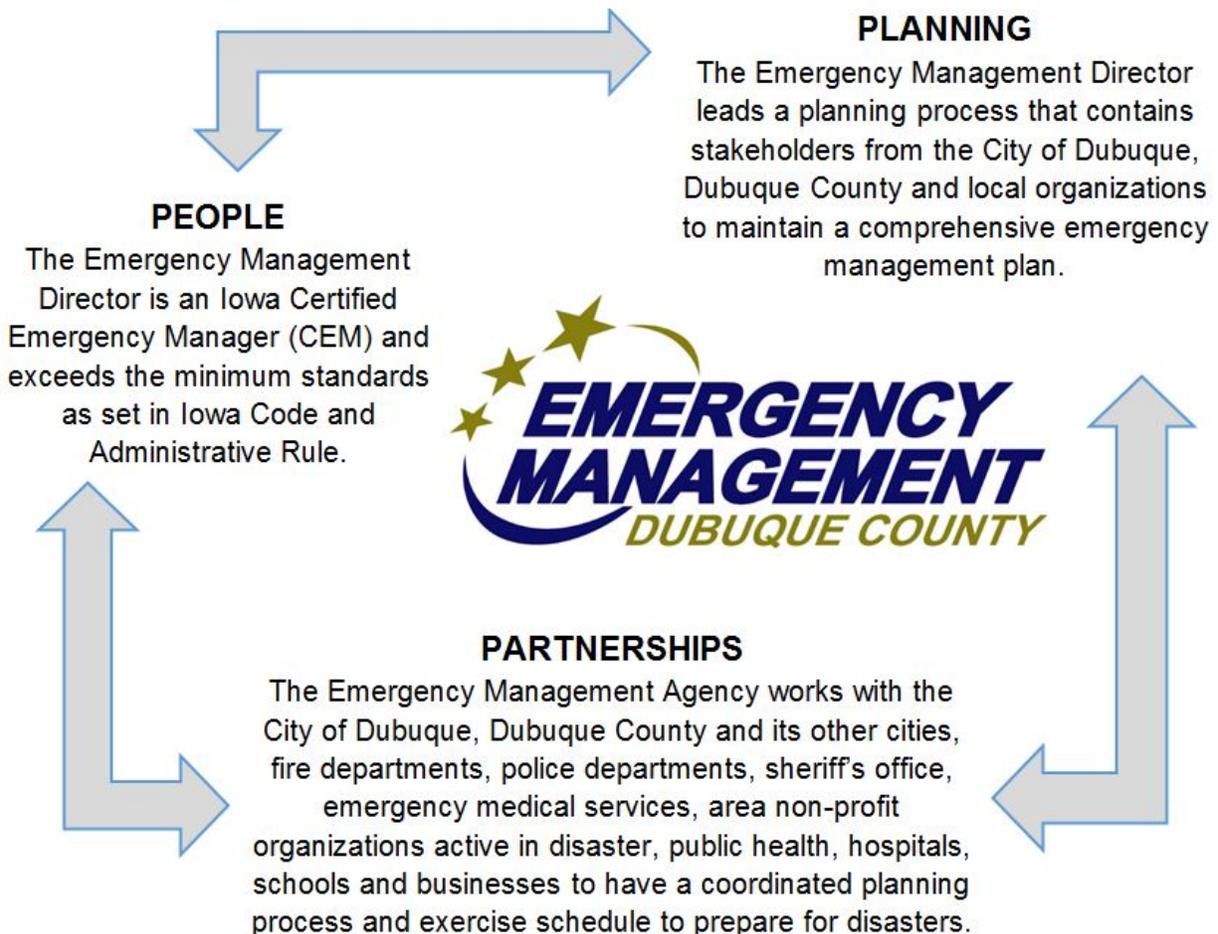


# EMERGENCY MANAGEMENT

Through an all hazards approach, resilience is the basis for capacity of local jurisdictions to plan, prepare for, respond to, and recover from disasters in a coordinated response.

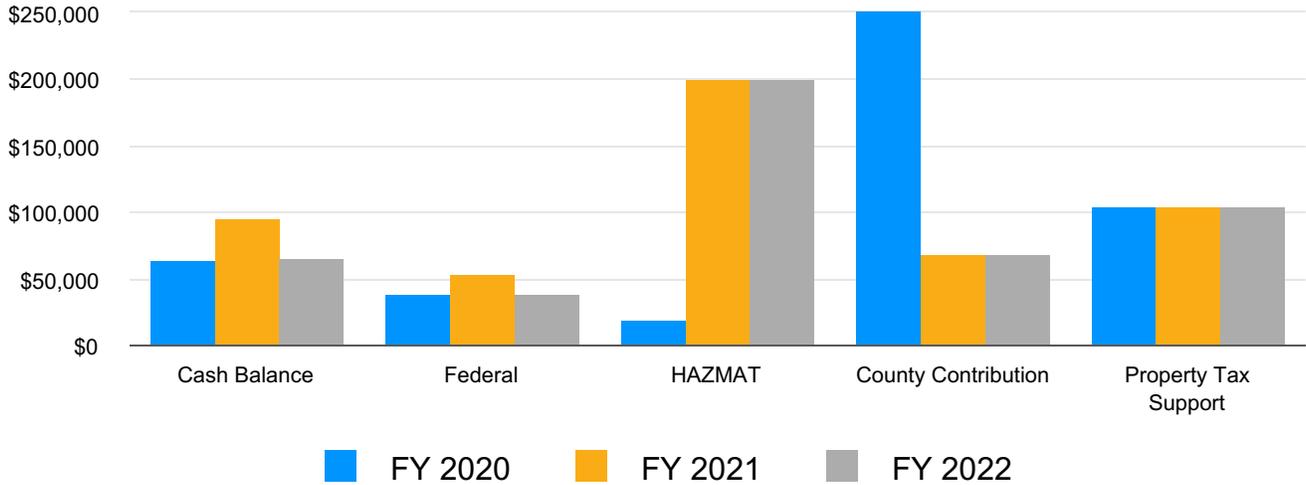


## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



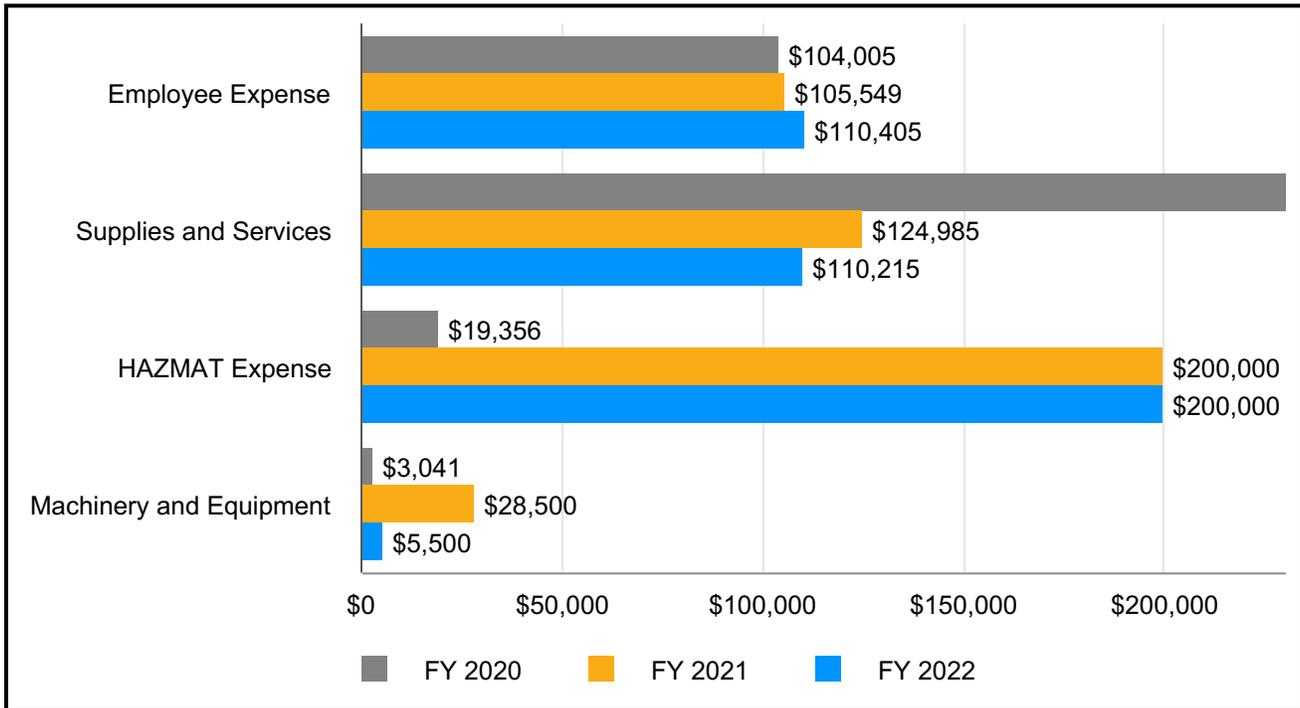
# EMERGENCY MANAGEMENT

## Resources and Property Tax Support



The Emergency Management Agency will gather agency costs for response to a disaster and then will invoice the responsible party. The HAZMAT budget gives the Emergency Management Agency the spending authority in a major event or multiple events.

## Expenditures by Category by Fiscal Year



# EMERGENCY MANAGEMENT

## Mission & Services

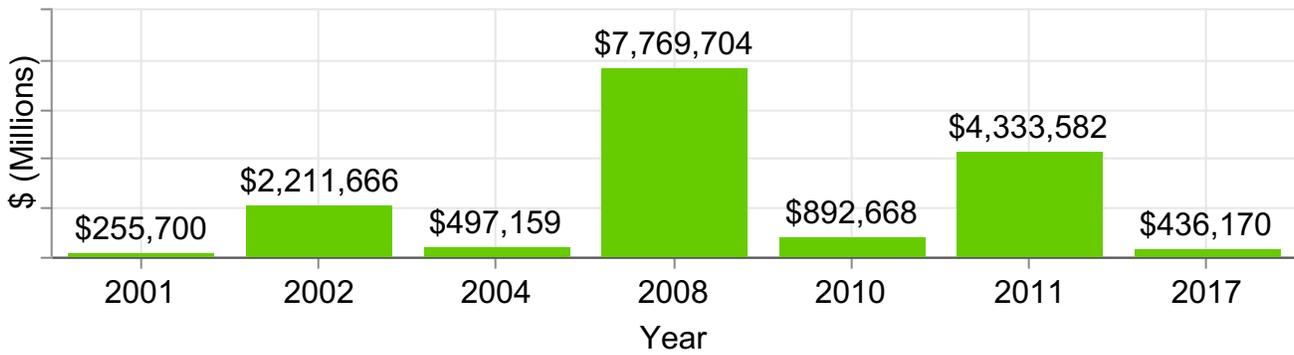
Emergency Management provides a comprehensive emergency management program that includes planning, training, response, recovery and mitigation from natural and human made disasters. With a focus of building a resilient community, the emergency management director coordinates emergency preparedness training, national incident management training and disaster recovery training for cities, staff, emergency responders and citizens.

## Performance Measures

### City Council Goal: Financially Responsible, High-Performance Organization

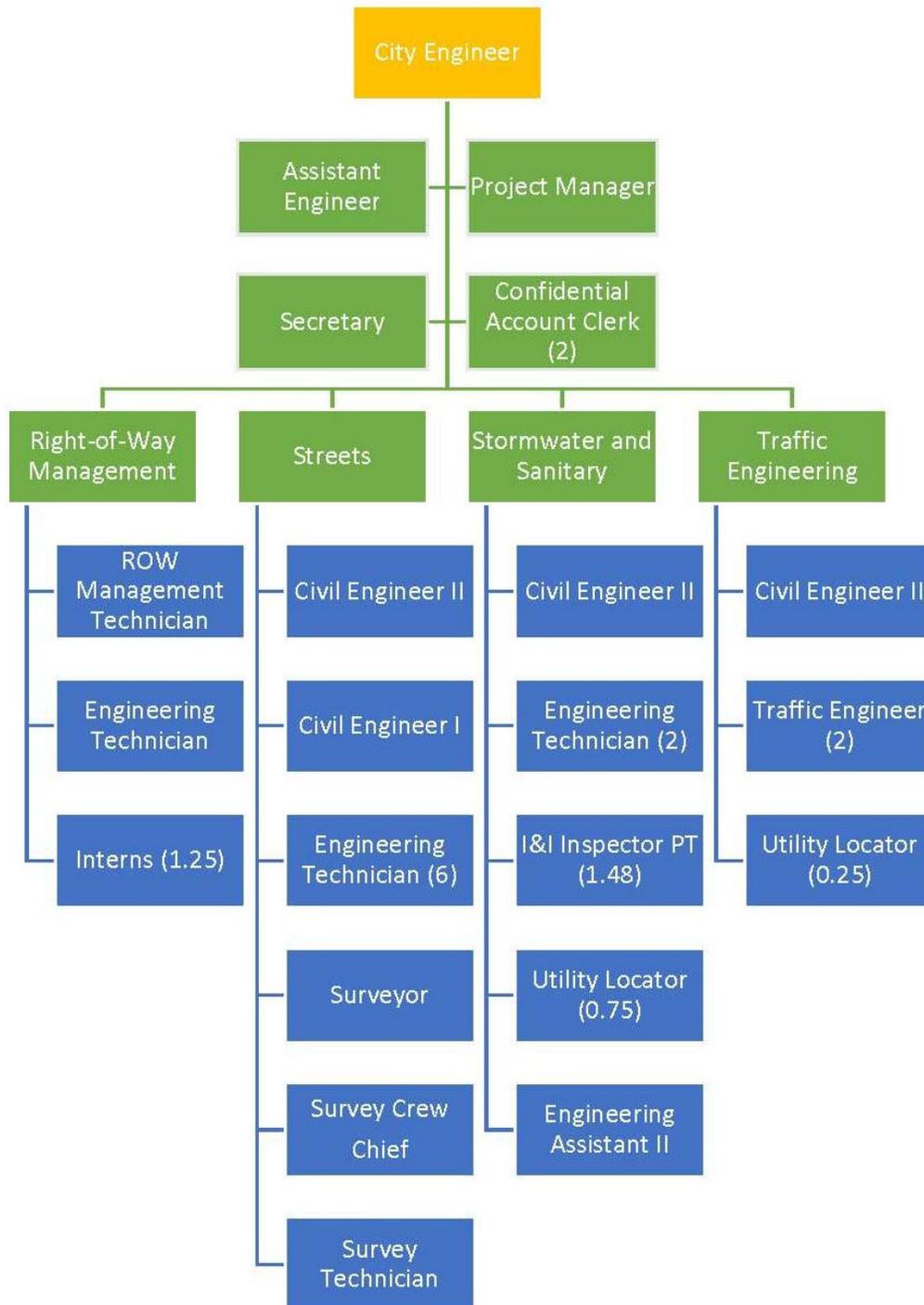
	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
1	<b>Activity Objective: Maintain a comprehensive local emergency management program to provide an adequate level of disaster preparedness that exceeds State and Federal planning, training and exercise requirements and minimizes the impact of natural and human-made disasters.</b>					
	Update 20% of the Comprehensive Emergency Management Plan on an annual basis ensuring the entire plan is updated every five years	5 ESFs	ü	ü	ü	
	# of tests of outdoor emergency warning system	12	10	12	12	
	# of outreach events and emergency plan consultations provided or planning meetings attended	10	26	16	6	
	# of training classes offered at the local level for disaster response and responder safety	8	8	4	2	
	# of tabletop, functional, and full-scale exercises offered to community members	4	9	8	4	
	Complete required emergency management continuing education hours	40	36	48	40	

### Public Assistance Damages from Recent Presidentially Declared Disasters



# ENGINEERING DEPARTMENT

The mission of the Engineering Department is to promote public safety by providing engineering services related to the planning, development, construction, and maintenance of the City's public infrastructure systems.



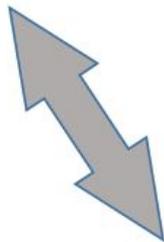
# SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

## PEOPLE

Engineering continues in its emphasis on public information meetings concerning projects that have a significant impact on property owners. These meetings provide an opportunity for meaningful exchange between the City and property owners on the project scope and its impact.

## PLANNING

Engineering coordinates its project planning with multiple City Departments. In addition the department is involved in the Dubuque Metropolitan Area Transportation Study and works with the East Central Intergovernmental Agency in planning projects. This ensures a regional view is considered in project development.



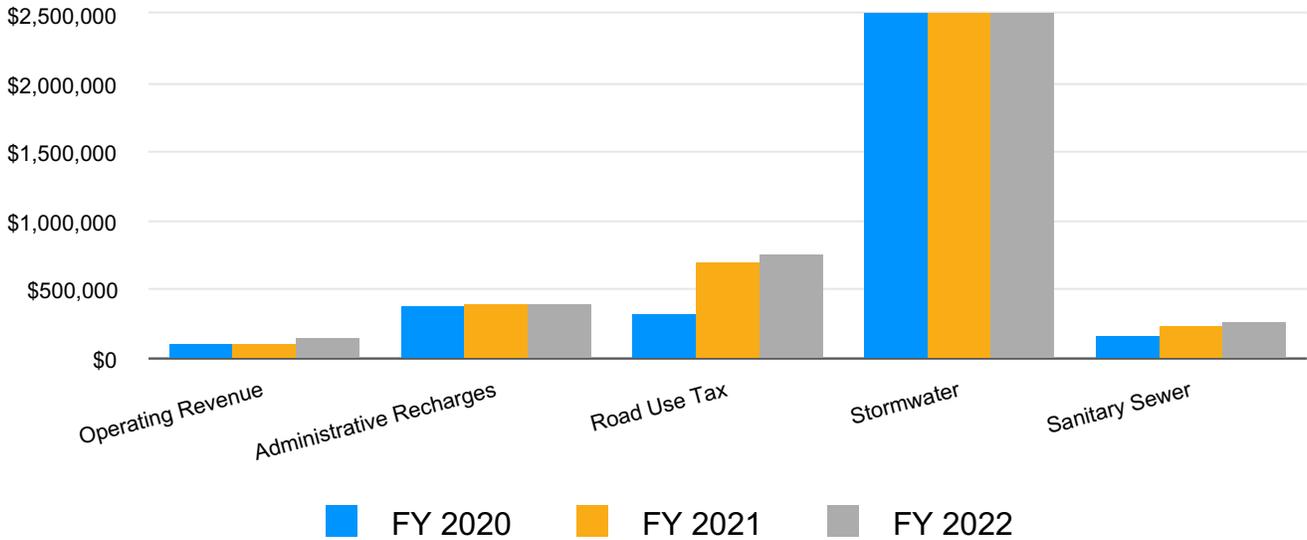
## PARTNERSHIPS

The Engineering Department works with the Iowa Department of Transportation (IDOT), the Access Board, Federal Highway Administration (FHWA), East Central Intergovernmental Agency (ECIA), Dubuque County, Historic Preservation Commission, Neighborhood Groups, Tri-State Trail Vision and many other entities when planning and constructing projects.

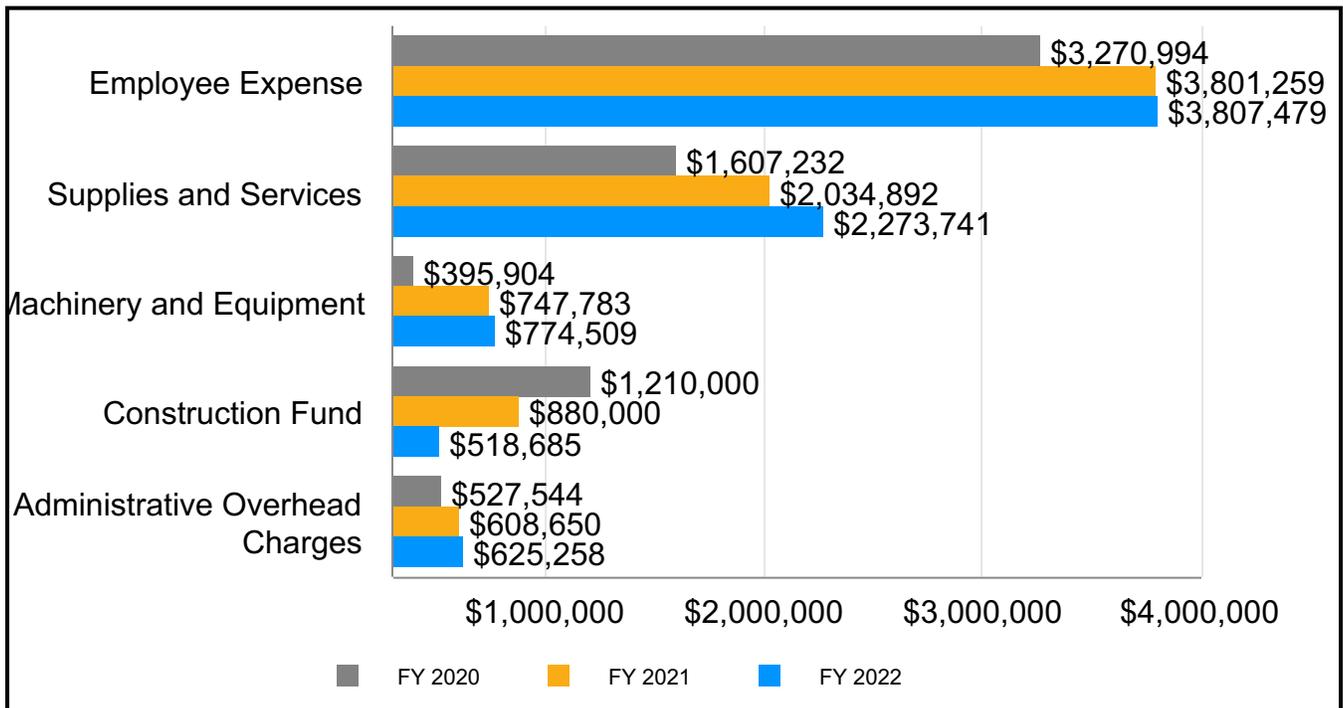
# ENGINEERING DEPARTMENT

	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	29.96	30.71	38.94

## Resources



The Engineering Department is supported by 38.94 full-time equivalent employees, which accounts for 63.31% of the department expense as seen below. Overall, the department's expenses are expected to decrease by (0.98)% in FY 2022 compared to FY 2021.



# ENGINEERING DEPARTMENT

## Activity: Right-of-way Management and Streets

### Mission & Services

These activities manage the public right-of-way so it is safe and accessible for all users and constructing and maintaining [streets](#) in a fiscally-responsible way that also provides safe and efficient transportation. Responsibilities include monitoring [right-of-way](#), [excavations](#), [sidewalk](#) inspections, appeals, management of compliance, utility locate services, and street and [alley](#) planning, inspection, reconstruction, and maintenance.

Right-of-way and Streets Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$2,486,209	\$2,175,891	\$2,342,630
Resources	\$(1,385,891)	\$1,259,267	\$(1,703,600)

Right-of-way and Streets Position Summary	
	FY 2022
City Engineer	0.30
City Engineer - Service Fund	0.15
Assistant City Engineer	0.30
Assistant City Engineer- Svc Fd	0.70
Project Manager	0.40
Project Manager - Service Fund	0.10
Civil Engineer II	0.80
Civil Engineer II - Service Fund	1.20
Survey Technician	0.15
Survey Technician - Service Fund	0.30
Survey Party Chief	0.15
Survey Party Chief - Service Fd	0.30
Engineering Technician	1.70
Engineering Technician - Service Fd	2.82
Engineering Assistant II	—
Engineering Assistant II - Service Fd	0.85
Surveyor	0.80
Surveyor - Service Fund	0.20
Engineering Aide	—
Engineering Aide - Service Fund	1.00
Traffic Engineer	0.50
Traffic Engineer - Service Fund	0.50
Confidential Account Clerk	0.65
Confidential Acct Clerk - Service Fd	—
Secretary - Admin	0.05
Secretary - Admin Internal Svc	—
ROW Technician	0.90
ROW Technician - Service Fd	0.10
Engineering Aide - Seasonal	—
<b>Total FT Equivalent Employees</b>	<b>14.92</b>

# ENGINEERING DEPARTMENT

## Right-of-Way Management and Streets

### Performance Measures

#### City Council Goal: Connected Community

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1</b>	<b>Activity Objective: Provide safe walking pathways throughout the City, including pedestrian access ramps.</b>					
	% of property notices resolved within allotted time for un-shoveled sidewalks	80%	57%	94%	80%	
	# of ADA curb ramps installed	100	104	95	100	
<b>2</b>	<b>Activity Objective: Provide complete, safe, and efficient street systems.</b>					
	Avg. condition rating (out of 100) of all Dubuque streets	70	78	73	73	
	# of vehicle crashes in the City of Dubuque	N/A	1,546	1,261	1,300	N/A

#### City Council Goal: Livable Neighborhoods & Housing

<b>3</b>	<b>Activity Objective: Manage the work in right-of-way permits.</b>					
	# of Right of Way excavation permits/person	N/A	227	306	350	N/A



Cracked and heaving sidewalk - Tripping hazard



New ADA Curb Ramps

# ENGINEERING DEPARTMENT

## Stormwater Management

### Mission & Services

The mission of the City’s Stormwater Management Utility is to help protect the health of citizens and both the natural and built environment by designing, implementing, and maintaining an effective, efficient municipal stormwater management system. The City of Dubuque has the responsibility as private property owners: manage stormwater on its property. Programs include construction of new detention basins, extension of storm sewer systems, maintenance of ditches, sewers, and basins, and limiting pollutants associated with stormwater runoff.

Stormwater Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$4,692,196	\$5,715,178	\$5,374,853
Resources	\$4,692,196	\$5,715,178	\$5,374,853

Stormwater Position Summary	
	FY 2022
Civil Engineer II	0.80
Civil Engineer II - Service Fund	0.80
City Engineer	0.15
City Engineer - Service Fund	0.10
Engineering Technician	0.15
Engineering Technician - Service Fd	1.00
Engineering Assistant II	—
Engineering Assistant II - Service Fd	0.05
Survey Party Chief - Service Fund	0.25
Survey Technician - Service Fund	0.25
Project Manager - Service Fund	0.05
Utility Locator - Stormwater	0.25
Utility Locator - Water	0.25
Confidential Account Clerk	0.25
I&I Inspector	1.46
Confidential Account Clerk - Service Fd	0.40
<b>Total FT Equivalent Employees</b>	<b>6.21</b>

### Performance Measures

#### City Council Goal: Livable Neighborhoods and Housing

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1 Activity Objective: Engineer, construct, and maintain facilities to mitigate the effects of flooding.</b>					
# of phases completed in Bee Branch Watershed Flood Mitigation Project	12	4	5	5	

#### City Council Goal: Connected Community

<b>2 Activity Objective: Design and oversee construction of street/public ROW drainage systems to mitigate flooding and make the street available to the public during a rain event.</b>					
% of storm sewer construction occurring in conjunction with street replacement	80	95	95	85	

# ENGINEERING DEPARTMENT

## Sanitary Sewer Collection

### Mission & Services

The City of Dubuque’s Sanitary Sewer Collection system delivers wastewater to the Water and Resource Recovery Center (W&RRC) where it is treated in accordance with the federal Clean Water Act before being discharged in the Mississippi River. This activity defines and implements capital improvements to improve the City's existing sanitary sewer collection infrastructure and provides direction and standards for future expansion and connections to the system.

Sanitary Sewer Collection Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$183,541	\$597,273	\$624,651
Resources	\$183,541	\$597,273	\$624,651

Sanitary Sewer Collection Position Summary	
	FY 2022
City Engineer	0.15
City Engineer - Service Fund	0.15
Civil Engineer II	0.05
Project Manager	0.10
Project Manager - Service Fund	0.10
Engineering Technician	0.10
Engineering Technician - Service Fund	2.30
Survey Party Chief - Service Fund	0.30
Survey Technician - Service Fund	0.30
Secretary	0.05
Secretary - Service Fund	0.05
Confidential Account Clerk	0.25
Confidential Account Clerk - Svc Fund	0.15
Utility Locator	0.25
Total FT Equivalent Employees	4.30

### Performance Measures

**City Council Goal: Sustainable Environment**

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1</b>	<b>Activity Objective: Reduce inflow and infiltration (I&amp;I) into the sanitary sewer collection system and work to eliminate the source or secure the sanitary sewer from the source.</b>					
	# of feet pipe lined through I&I Program	1,000	6,239	0	300	
<b>2</b>	<b>Activity Objective: Reconstruct Sanitary Sewer Manholes and Pipe</b>					
	# of brick sanitary sewer manholes replaced	15	18	15	18	

# ENGINEERING DEPARTMENT

## Traffic Engineering

### Mission & Services

This Activity is responsible for overseeing the planning, inspection and daily operation of active projects for the movement of pedestrians, vehicular traffic, fiber optic expansion, street lighting, traffic signals, traffic controls, fiber optic and communications infrastructure, traffic and security cameras, traffic signage and pavement markings throughout the City and provides guidance to the Public Works Department. Other activities involve the review and recommendations for parking meter districts, residential parking districts and accessible parking spaces according to local, state and federal guidelines. This activity is highly called upon during emergency events and crises.

Traffic Engineering Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$119,538	\$194,743	\$213,918
Resources	\$7,426	\$17,740	\$18,142

Traffic Engineering Position Summary	
	FY 2022
Confidential Account Clerk	0.20
Utility Locator	0.25
Traffic Engineering Assistant	—
Traffic Engineering Assistant - Svc Fd	—
<b>Total FT Equivalent Employees</b>	<b>0.45</b>

### Performance Measures

**City Council Goal: Financially Responsible, High Performance Organization**

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1</b>	<b>Activity Objective: Reduce energy and maintenance costs as well as increase safety by replacing existing street lights with LED lighting.</b>					
	% of city-owned lights converted to LED	100%	32%	51%	53%	

**City Council Goal: Connected Community**

<b>2</b>	<b>Activity Objective: Provide a road network that ensures a high level of safety for vehicles, cyclists, and pedestrians.</b>					
	% of signalized Intersections with Microwave Detection	100%	26%	29%	31%	
<b>2</b>	<b>Activity Objective: Continue growth of traffic operation cameras, security cameras, and fiber and conduit.</b>					
	% of signalized Intersections with security cameras	100%	N/A	74%	80%	
	# of miles annually of conduit installed	N/A	12.51	4.75	4.29	

## LEISURE SERVICES FACILITY DIVISION

The Facility Division provides for the effective and efficient maintenance of buildings and equipment and administration of management contracts for Five Flags Civic Center and Grand River Center, ensuring facilities and programs that provide an increased QUALITY OF LIFE and creates opportunities for both citizens and visitors.



### SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

#### PLANNING

Planning is necessary to develop an ongoing capital improvement plan to keep up each building. SMG and Platinum Hospitality work together and separately to provide venues for conferences, weddings, family events, trade shows, entertainment, business meetings, events and more. Each works to meet the needs of individuals, businesses and event planners.

#### PEOPLE

The Grand River Center as the conference and education center and Five Flags as the civic center both provide increased quality of life for the residents of Dubuque as well as positive visitor experiences for travelers to the area.



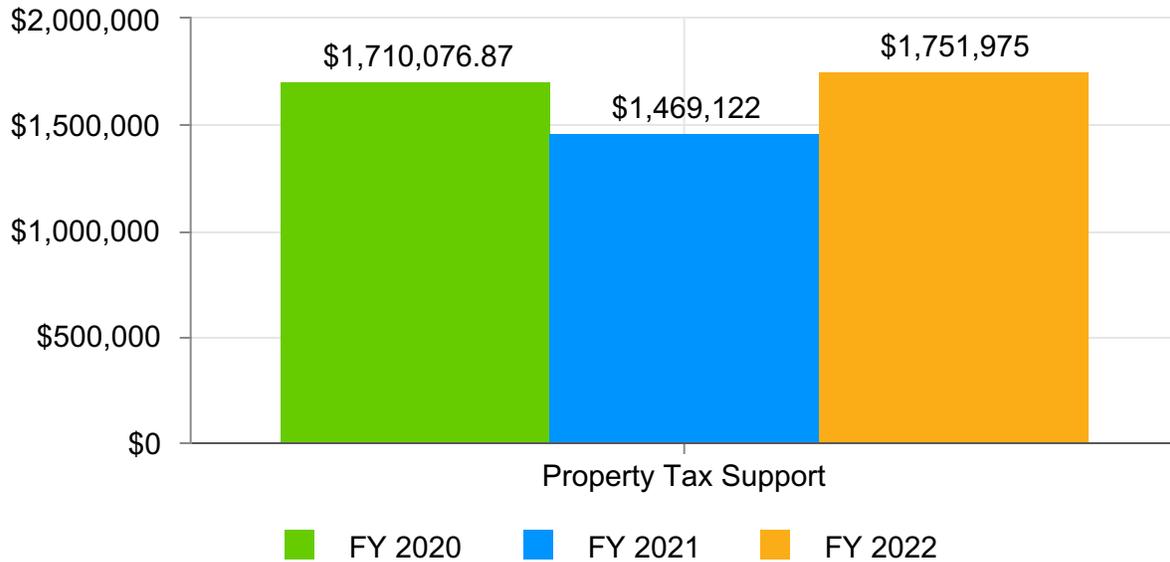
#### PARTNERSHIPS

Efforts are coordinated with the Dubuque Area Visitor and Convention Bureau. Often local professionals represent their professional association to bring their state and/or national conference to Dubuque. Partners at Five Flags include many theatrical and performing groups.

## LEISURE SERVICES FACILITY DIVISION

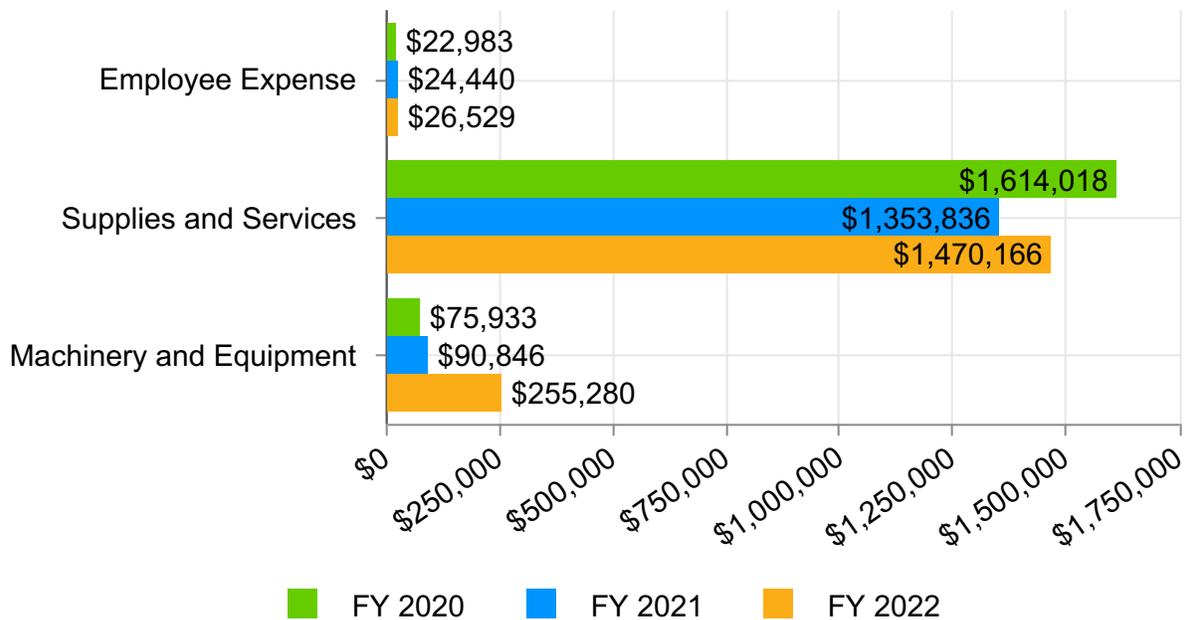
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	0.15	0.15	0.15

### Property Tax Support



The Leisure Services Facilities Division is supported by 0.15 full-time equivalent employees. Supplies and services accounts for 83.91% of the department expense as seen below. Overall, the department's expenses are expected to increase by 19.25% in FY 2022 compared to FY 2021.

### Expenditure by Category by Fiscal Year



## LEISURE SERVICES FACILITY DIVISION

### Mission & Services

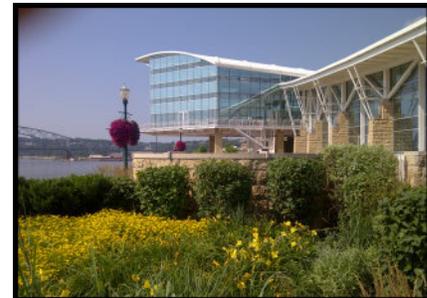
The Facility Management Division of the Leisure Services Department strives to provide venues for community and civic activities, entertainment, and cultural events and activities. The division promotes events and activities that bring tourists and generate spending in the community and ensure the centers are well-maintained and professionally managed to ensure attendees have a positive experience.

Five Flags Civic Center is a City owned building managed day-to-day by ASM Global located in the heart of downtown. It is a multipurpose facility which hosts sporting events, theatrical performances, concerts, meetings and conventions, high school and community college graduations, sporting events and much more. Five Flags Civic Center features an arena, historic theater, meeting rooms and intimate performance stage called the Bijou Room.



The Grand River Center is a City owned building managed by Platinum Hospitality. Dubuque's iconic convention and education center is located in the Port of Dubuque overlooking the Mississippi River and Riverwalk. The conference center has meeting rooms, a ballroom and exhibit hall allowing a variety of uses of the space for large and small events.

Leisure Services initiates capital improvement projects for these facilities ensuring the long-term viability and functionality of these buildings.



Five Flags Civic Center Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,339,005	\$954,702	\$1,040,952
Resources	\$—	\$—	\$—

Five Flags Civic Center Position Summary	
	FY 2022
Leisure Services Manager	0.15
<b>Total FT Equivalent Employees</b>	<b>0.15</b>

Grand River Center Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$430,630	\$544,926	\$740,870
Resources	\$56,701	\$30,506	\$29,847

Performance Measures

**City Council Goal: Partnerships for a Better Dubuque**

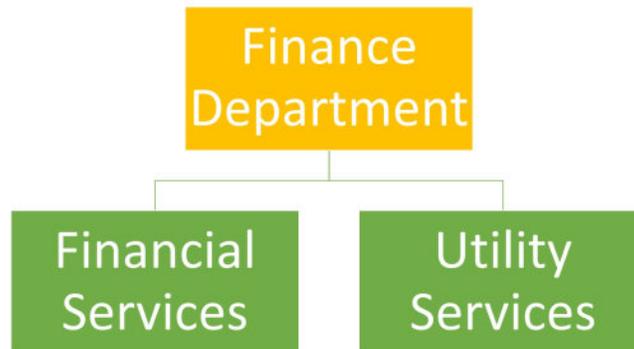
	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1</b>	<b>Activity Objective: Become a regional hub for arts and culture by partnering with arts &amp; culture organizations and providing Arts and Culture events and programming.</b>					
	% change from prior year in performing arts programming held at Five Flags	+ .5%	14%	-50%	50%	
<b>2</b>	<b>Activity Objective: Host community events and activities that support families and children.</b>					
	# of unique performances and events (both centers combined)	80	89	78	65	
	# of events that supported fundraisers benefiting families & children (both)	15	18	13	5	
<b>3</b>	<b>Activity Objective: Maintain infrastructure and amenities to support economic development and growth.</b>					
	# of attendees at Annual Growing Sustainable Communities Conference (number of states represented)	500/30	425 (28+ Canada)	482 (27)	0/0 (actual) *	

\*Note - For FY 2021 the numbers of events and changes greatly affected with cancellations from March of 2020 on and in October of 2020 (FY21) Growing Sustainable Communities Conference not held due to COVID-19.

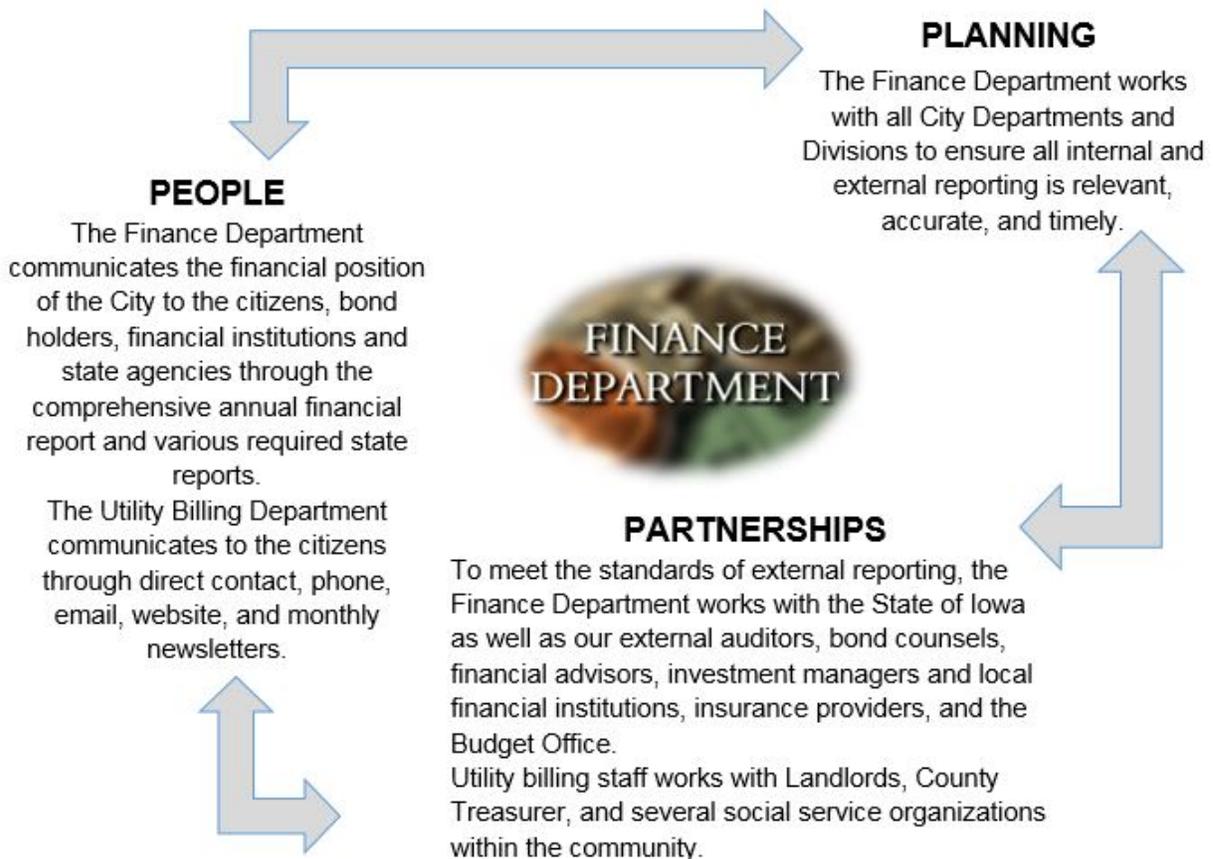


# FINANCE DEPARTMENT

The Finance Department provides the City Council, City Manager, City Departments, Boards and Commissions, other governmental agencies, vendors and the public with reports and financial data that is accurate, timely and meaningful and which satisfies the need for sound fiscal policy formulation, efficient City financial management and full disclosure of City finances.



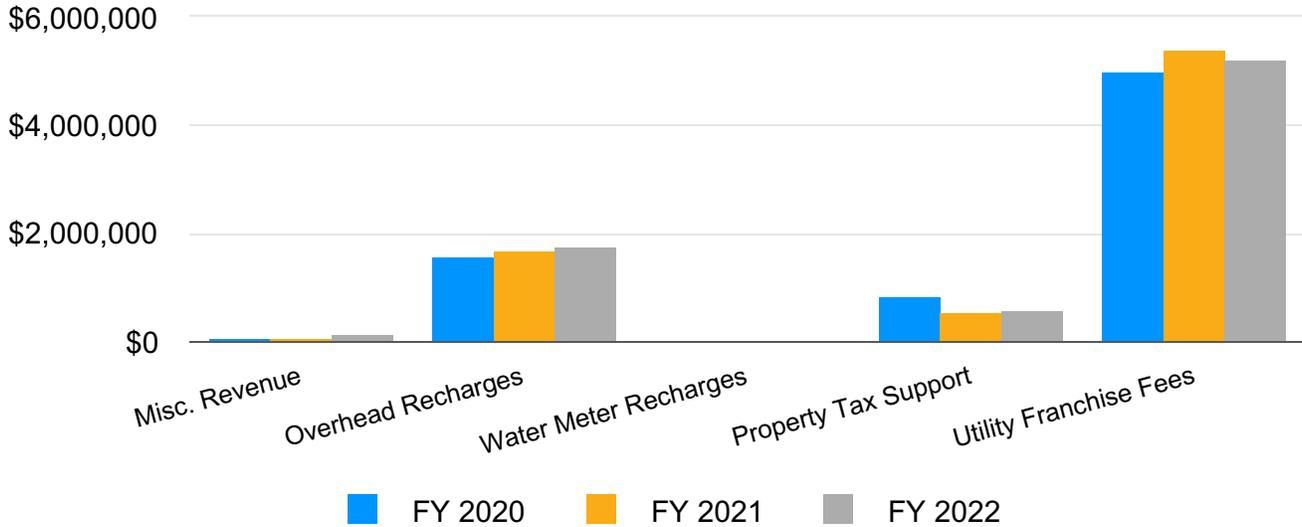
## SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES



# FINANCE DEPARTMENT

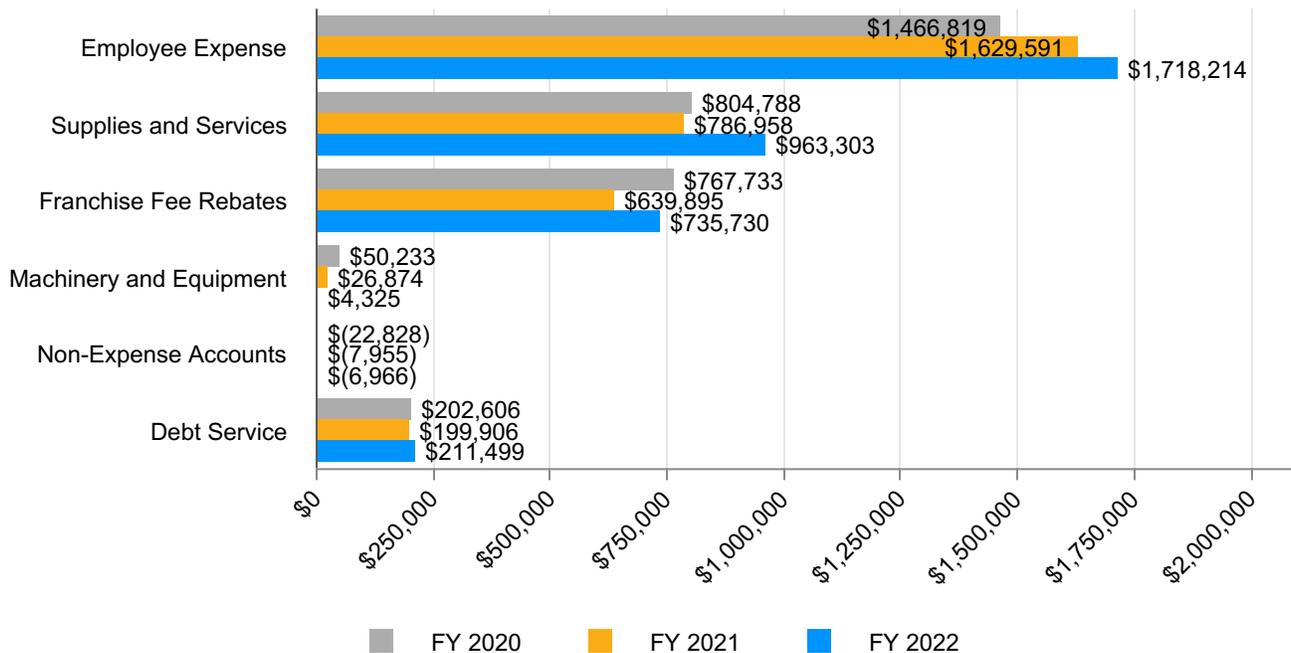
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	18.24	20.00	20.26

## Resources and Property Tax Support



The Finance Department is supported by 20.26 full-time equivalent employees, which accounts for 46.65% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 8.96% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# FINANCE DEPARTMENT

## Financial Service

### Mission & Services

Financial Services preserve the City’s strong financial condition through responsible financial strategies and effective management of City resources. Responsibilities include financial policy, cash management, debt management, accounting, payroll, accounts payable, purchasing, risk management, grant assistance, auditing and reporting for the City of Dubuque.

Financial Service Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$2,067,607	\$1,851,646	\$2,138,971
Resources	\$5,579,743	\$6,030,599	\$5,976,887

Financial Service Position Summary	
	FY 2022
DIRECTOR FINANCE/BUDGET	1.00
ASSISTANT FINANCE DIRECTOR	1.00
PURCHASING/CONTRACT COORD	1.00
CONFIDENTIAL ACCOUNT CLERK	1.00
ACCOUNT CLERK I	1.00
SENIOR PAYROLL ACCOUNTANT	1.00
ACCOUNTANT	2.00
FINANCE INTERN-SEASONAL	0.75
<b>Total FT Equivalent Employees</b>	<b>8.75</b>

### Performance Measures

**City Council Goal: Financially Responsible, High-Performance City Organization**

1 **Activity Objective: Provide transparency of City finances through the Comprehensive Annual Financial Report (CAFR).**

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	Performance Indicator
Receive the Certificate of Excellence in Financial Reporting	✓	✓	✓	✓	

# FINANCE DEPARTMENT

## Utility Services

### Mission & Services

Utility Services is responsible for maintaining positive customer relations for over 24,000 customers. Utility services include water, sewer, stormwater and refuse. Utility Billing staff work with customers answer questions, schedule service, solve problems and collect payments. The billing activity manages the customer data base and depository for all utility billing and parking violations. Bills are computed and issued, and monies are received and recorded. Staff is available to address customer's service needs and billing inquiries.

Utility Services Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$816,557	\$900,139	\$968,161
Resources	\$816,557	\$900,139	\$968,161

Utility Services Position Summary	
	FY 2022
Utility Billing Supervisor	1.00
Finance Intern	0.51
Account Clerk 1	3.00
Cashier	4.00
<b>Total FT Equivalent Employees</b>	<b>8.51</b>

### Performance Measures

#### City Council Goal: Financially Responsible, High-Performance City Organization

**1 Activity Objective: Improve utility billing processes and procedures and service delivery through the use of technology.**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY21 Estimate	Performance Indicator
% of City water customers using the WaterSmart water management portal	50%	21%	29%	34%	
% of UB customers using e-billing	20%	9%	10%	12%	
% of UB customers using direct payment (ACH)	30%	25%	26%	34%	

# FINANCE DEPARTMENT

## Budget

### Mission & Services

The Budget Office is responsible for the preparation, development, reconciliation, compliance, and implementation of the City's annual operating and five-year capital budgets. Included in this work is the development of all budget reporting guidelines, debt issuance, and compliance with Local and State reporting requirements.

In addition, the Budget Office coordinates with various City departments with reporting and filing obligations of alternative funding sources such as grants and user fees. Maintenance of the five-year financial plan is critical in providing decision makers with strategic financial information. Budget staff regularly monitor and report on operating and capital budget activities, as well as report on debt-related activities.

Budget Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$299,106	\$428,578	\$364,474
Resources	\$239,302	\$0	\$0

Budget Position Summary	
	FY 2022
Budget & Financial Analyst	3.00
<b>Total FT Equivalent Employees</b>	<b>3.00</b>

### Performance Measures

#### City Council Goal: Financially Responsible, High-Performance City Organization

**1 Activity Objective: Engage and empower residents to provide input and participate in the budget process.**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY21 Estimate	Performance Indicator
# of resident budgets submitted on <a href="#">Balancing Act</a> Budget Simulation*	100	125	37	45	
# of individuals reached through budget public engagement sessions	+10 Annually	321	195	50	

**2 Activity Objective: Promote transparency and communicate budget information to residents in a user-friendly and understandable way.**

# page views: Balancing Act Budget Simulation Tool*	+2% Annually	870	968	975	
GFOA Special Recognition Awards Received (Resident's Guide)	Capital & Performance	None	None	Capital & Performance	

\*Balancing Act was launched in Fiscal Year 2019

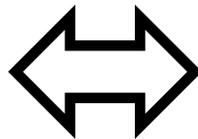
# FIRE DEPARTMENT

Dubuque Fire Department works to protect, assist and educate our community and visitors with pride, skill and compassion.

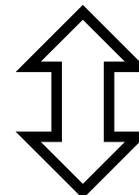
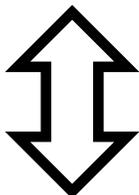


## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

**People**  
Provide quality assistance and solutions to our citizens and visitors who often have nowhere to turn in time of need. We engage the community through school groups, neighborhoods, and community activities.



**Planning**  
Prepare and train with other city departments, county agencies, health care providers, and private agencies to assure quick response to disasters and emergencies affecting the community.

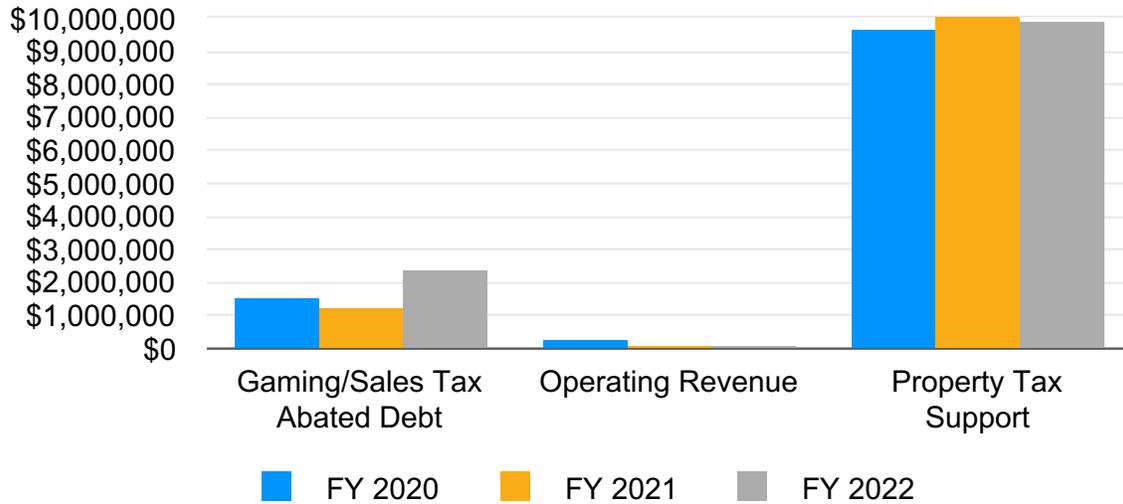


**Partnerships**  
Create and maintain strong relationships with area Fire, EMS, law enforcement, utilities, and health care providers to assure the best-possible response to emergencies.

# FIRE DEPARTMENT

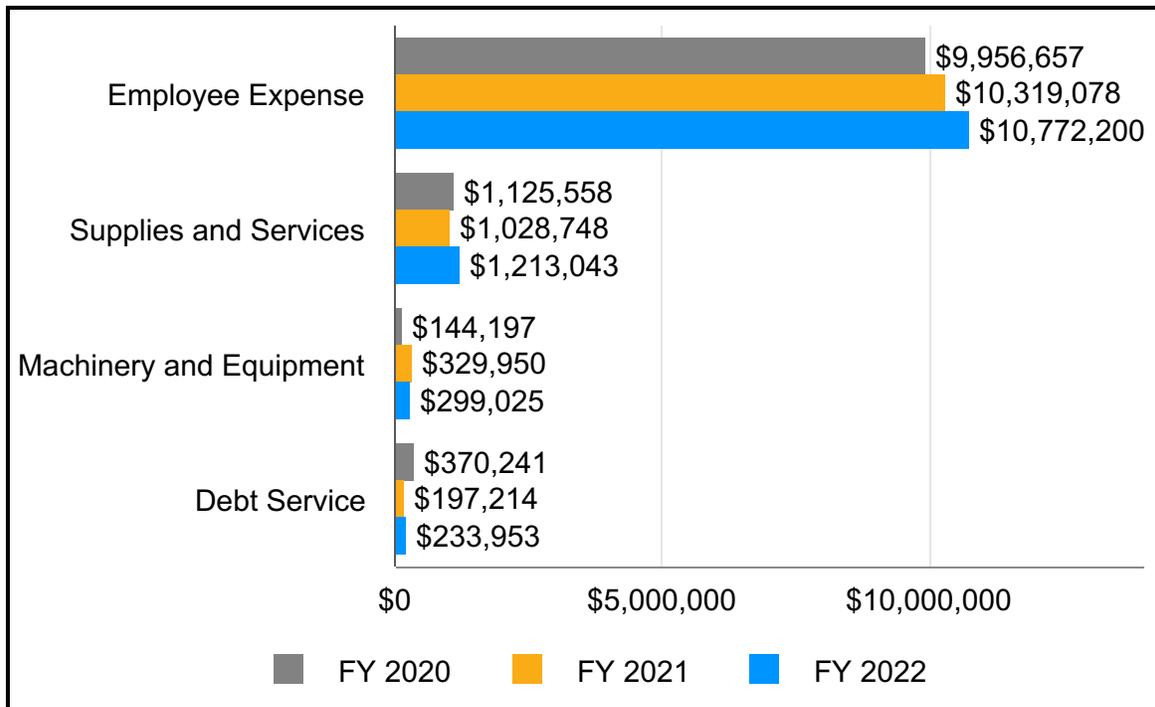
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	91.16	92.16	92.16

## Revenue and Property Tax Support



The Fire Department is supported by 92.16 full-time equivalent employees, which accounts for 86.1% of the department expense as seen below. Overall, the department's expenses are expected to increase by 5.42% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# FIRE DEPARTMENT

## Fire Administration

### Mission & Services

The mission of Fire Administration is to develop long and short-range goals for [fire and EMS service](#), establishing policy for 24-hour per day operations and conducting all other administrative duties of the Fire Department.

Administration Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$475,066	\$539,978	\$617,281
Resources	\$8,032	\$6,859	\$9,227

Administration Position Summary	
	FY 2022
Fire Chief	1.00
Intern	0.16
Secretary	1.00
Total FT Equivalent Employees	2.16

### Performance Measures

**City Council Goal: Robust Local Economy**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Recruit a diverse workforce that represents the members of the community.</b>					
# of students provided ride-a-long and job-shadow opportunities	6	9	5	8	
# of career day events and presentations conducted	5	7	4	8	

**City Council goal: Vibrant Community - Healthy and Safe**

<b>2 Activity Objective: Continue to implement industry best practices to improve total response time.</b>					
Fire Suppression: minutes/seconds of first unit to scene within 911 call pickup (Moderate Risk at 90th percentile)	6:20	7:30	7:47	7:30	
EMS: minutes/seconds of first unit to scene within 911 call pickup (High Risk at 90th percentile)	6:00	7:31	7:15	7:20	

**City Council Goal: Financially Responsible, High Performance Organization**

<b>3 Activity Objective: Maintain a reliable fleet to respond to calls for service</b>					
# miles placed on Ladder Trucks	< 8,000	7831	5263	6000	

# FIRE DEPARTMENT

## Training

### Mission & Services

The mission of training activity is to provide relevant training to the members of the fire department in all disciplines of our response, and assure excellent skill levels are maintained. In addition to member training, this activity is responsible for testing of apparatus pumps, hose, and ladders. Training oversees promotional testing, entrance examinations, company training, and the new member training academy. The training officer also serves as the department safety officer, and hazardous materials response coordinator and provides training to other city department employees.

Training Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$183,997	\$216,830	\$219,983
Resources	\$1,048	\$—	\$—

Training Position Summary	
	FY 2022
Assistant Fire Chief	1.00
<b>Total FT Equivalent Employee</b>	<b>1.00</b>

### Performance Measures

**City Council Goal: Financially Responsible, High Performance Organization**

	Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
1	<b>Activity Objective: Identify training needs and schedule appropriately for personnel; including training for high-risk, low-frequency events.</b>					
	# of personnel completing 4-hour hands-on Rescue Task Force Training with Police	45	29	29	41	
	# of personnel with Blue Card incident command training	24	6	11	17	

# FIRE DEPARTMENT

## Emergency Medical Services (Ambulance)

### Mission & Services

The mission of [ambulance activity](#) is to safeguard our citizens and visitors by providing excellence in pre-hospital emergency medicine. The ambulance service delivers efficient, prompt advanced life support and transportation in times of medical and traumatic need in both emergency and non-emergency situations. Two paramedics staff each of the ambulances along with a first arriving fire engine staffed with a paramedic.

Emergency Medical Services Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,955,393	\$1,837,129	\$2,096,875
Resources	\$1,459,839	\$1,191,695	\$2,337,154

Emergency Medical Services Position Summary	
	FY 2022
Ambulance Medical Officer	6.00
Fire Captain	2.00
Fire Lieutenant	4.00
EMS Supervisor	1.00
<b>Total FT Equivalent Employees</b>	<b>13.00</b>

### Performance Measures

#### City Council Goal: Vibrant Community - Healthy & Safe

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Provide advanced emergency care as quickly as possible while reducing on-scene times for ambulances</b>					
% of identified patients receiving stroke exam	>72%	93%	94%	94%	
% of identified patients receiving 12-lead ECG	>83%	93%	96%	96%	
<b>2 Activity Objective: Maintain cardiac survival rate above American Heart Association national average (10.8%)</b>					
% of cardiac arrest incidents in which bystander CPR was performed	>33%	55%	32%	35%	
% of cardiac arrest survival rate	> 10.8%	16.18%	14.89%	20%	
% of cardiac arrest patients with Return of Spontaneous Circulation (ROSC) i.e. a pulse	>33%	35.29%	46.81%	50%	

# FIRE DEPARTMENT

## Fire Suppression

### Mission & Services

The mission of [Fire Suppression](#) activity is to protect life and property by responding to all types of calls for service. Call types include but are not limited to: fires, hazardous material releases, specialized rescues and emergency medical responses with the EMS activity resources. In addition, the suppression activity performs fire inspections and hydrant maintenance, personnel training and maintains/cleans all buildings, vehicles and equipment assigned. The activity is provided from 6 fire station locations.

Fire Suppression Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$8,296,264	\$8,745,567	\$9,005,422
Resources	\$100,163	\$78,387	\$83,385

Fire Suppression Position Summary	
	FY 2022
Assistant Fire Chief	3.00
Fire Captain	7.00
Fire Equipment Operator	24.00
Fire Lieutenant	14.00
Firefighter	26.00
<b>Total FT Equivalent Employees</b>	<b>74.00</b>

### Performance Measures

**City Council Goal: Vibrant Community - Healthy & Safe**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Control fires while still small, keeping property damage to a minimum for property owners</b>					
% of structure fires controlled within the room-of-origin	65% +	86%	76%	75%	
Moderate-Risk Effective Response Force (ERF) arrival time from 911 call pick up (90th Percentile)	10:20	15:50	11:48	12:00	

# FIRE DEPARTMENT

## Fire Prevention

### Mission & Services

The mission of [Fire Prevention](#) is to manage the community risk reduction program. Preventing fires before they occur, and improving life safety through community education, involving schools, neighborhood associations, civic groups and businesses. Community risk reduction is also achieved through safety inspection of buildings and public education on life safety issues. If a fire does occur the Fire Marshal’s office will investigate fire cause and origin of the affected property. Working with other city departments the Fire Marshal’s office reviews new construction and improvement plans in an effort to promote a safe working environment and continued operation.

Fire Prevention Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$314,148.19	\$338,272	344,707
Resources	\$23,035	\$4,660	3,480

Fire Prevention Position Summary	
	FY 2022
Fire Marshall	1.00
Assistant Fire Marshall	1.00
<b>Total FT Equivalent Employees</b>	<b>2.00</b>

### Performance Measures

**City Council Goal: Vibrant Community - Healthy & Safe**

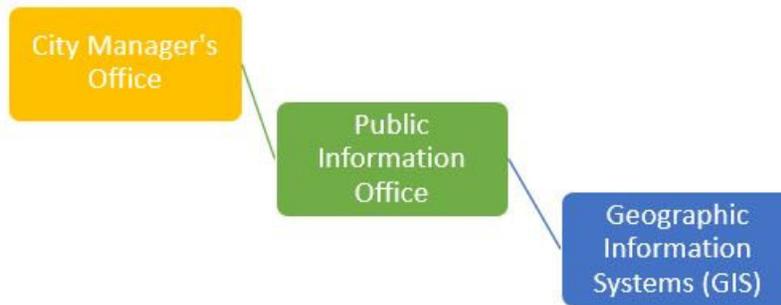
Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Improve exterior fire escape code compliance.</b>					
# of completed fire escape inspections per year	8	11	7	8	
<b>2 Activity Objective: Ensure building safety and fire code enforcement for businesses.</b>					
# of fire inspections completed annually to maintain a 3-year inspection cycle for businesses	900	1485	877	1200	
<b>3 Activity Objective: Maintain a robust program to install smoke detectors in targeted residences</b>					
# free smoke detectors installed	400	798	663	500	
# of households receiving smoke detectors	100	179	141	100	

# GEOGRAPHIC INFORMATION SYSTEMS (GIS)

## (Maps & Data)

### Mission & Services

The Geographic Information Systems (GIS) Office is responsible for the supervision, development, use, and maintenance of the City's Geographic Information System, and coordinates these duties with other City departments, partners to City projects, other government groups and private sector businesses. The GIS office provides a large service level to the City organization.



**PEOPLE**

The GIS Office works with every department, division, and partnering agency. People are a critical piece in the success of GIS. Communication, ideas, data development, and projects depend on the people working on them.

**PLANNING**

Projects start with an idea and data. GIS provides data for all city projects, from utilities to demographics. Using the information available, the City can carefully plan and execute successful projects benefitting residents and the community.

**PARTNERSHIPS**

Partnerships are fundamental to the success of City projects. The GIS Office works with consultants, partnering agencies, students, schools, law enforcement and emergency response, private developers, residents, and government agencies.

Position Summary	
	FY 2022
GIS APPLICATIONS SPECIALIST	1.00
GIS COORDINATOR	1.00
ARCHITECTURAL INTERN	0.00
GIS INTERN - SEASONAL	0.25
<b>Total FT Equivalent Employees</b>	<b>2.25</b>

**Performance Measures**

**City Council Goal: Financially Responsible, High-Performance City Organization**

<b>1</b>	<b>Dept. Objective: Leverage GIS as a data management software to accurately and consistently tract City assets and community information.</b>					
	<b>Performance Measure (KPI)</b>	<b>Target</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Estimated</b>	<b>Performance Indicator</b>
	Annual Address Updates	N/A	691	302	325	N/A
	Data, Map, and Application Requests	N/A	166	153	205	N/A
<b>2</b>	<b>Dept. Objective: Assist City departments in GIS application development to streamline workflows, centralize citywide data collection, and collaborate across organization outcomes.</b>					
	Applications in GIS	N/A	326	417	500	N/A
	Number of Departments Using GIS as a tool	N/A	17	17	19	N/A
<b>3</b>	<b>Dept. Objective: Produce interactive and engaging content to improve customer service.</b>					
	Website hits to zoning map	N/A	1590	2057	2200	N/A
	New public facing web map applications	N/A	3	1	5	N/A

# PUBLIC HEALTH

Public Health provides an effective service to protect, maintain and promote the physical and environmental health and well-being of the citizens of the community.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

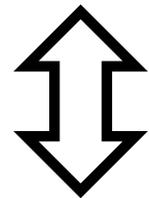
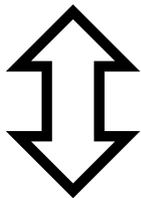
### People

The Health Services Department strives to respond to conditions that affect the overall health of the community in a timely manner.



### Planning

- The Dubuque County Community Health Needs Assessment and Health Improvement plan is a community-wide effort to assess the community's health needs and decide how to meet them.
- The Dubuque County Health Care Preparedness Coalition is a multi-disciplinary partnership that assesses jurisdictional risk and responds cohesively to public health incidents and emergencies.



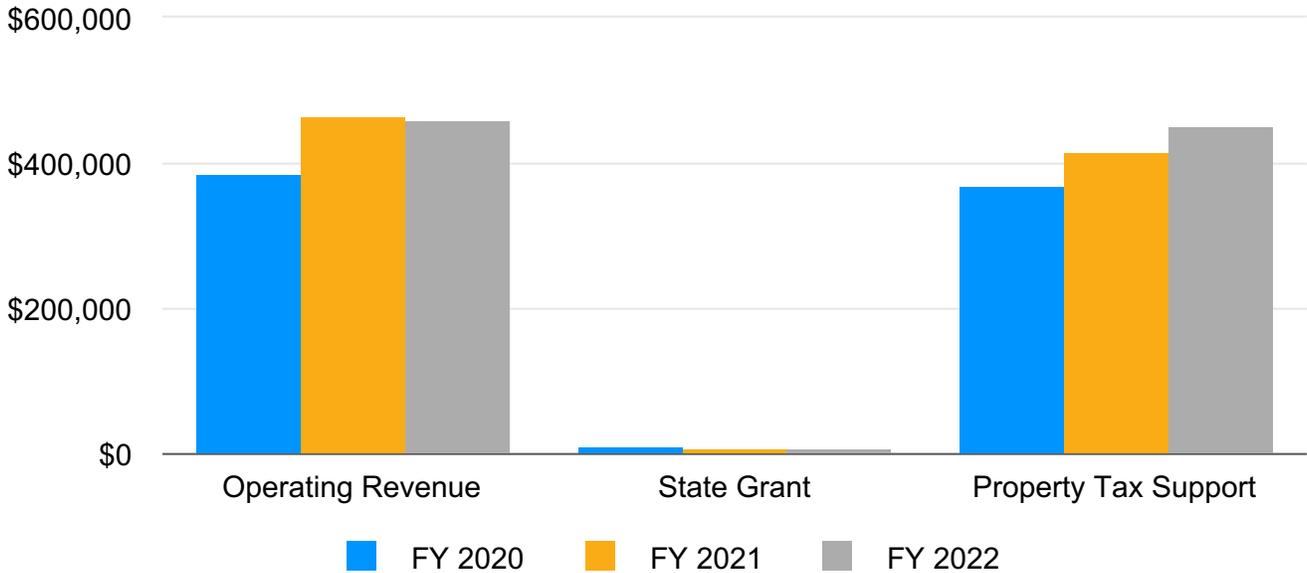
### Partnerships

Partnerships allow public health to perform its activities in an effective, efficient, and inclusive manner. Some partners include the Crescent Community Health Center, Iowa Department of Public Health, Dubuque Community Schools, Dubuque Visiting Nurses Association, Dubuque County Health Department, Mercy Medical Center, Unity Point Health/Finley HOspital, and many others.

# PUBLIC HEALTH

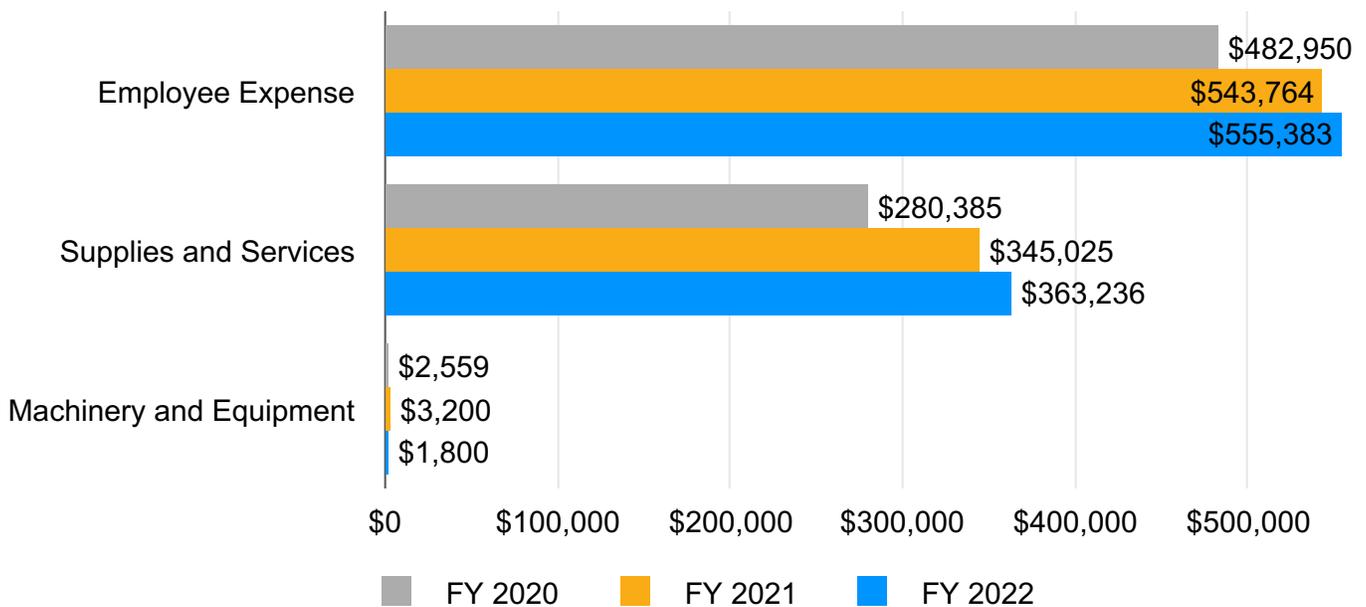
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	5.86	6.14	6.14

## Resources and Property Tax Support



The Health Department is supported by 6.14 full-time equivalent employees, which accounts for 60.34% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 3.19% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# PUBLIC HEALTH

## Administration/Community Health

### Mission & Services

Community Health provides assessment, assurance, and policy development to address public health problems and issues in the community. The [Health Services](#) Department works with the [Dubuque County Board of Health](#) to carry out public health essential services necessary for an effective public health system. Responsibilities include evaluating, reviewing, and updating animal, noise, nuisance, sewer, refuse, and food ordinances enforced by the Health Department.

Health Administration/Community Health Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$179,545	\$253,689	\$272,595
Resources	\$11,668	\$9,974	\$9,468

Health Administration/Community Health Position Summary	
	FY 2022
Public Health Specialist	1.00
Public Health Intern	0.14
Secretary	1.00
<b>Total Full-Time Equivalent Employees</b>	<b>2.14</b>

### Performance Measures

#### City Council Goal: Vibrant Community: Healthy and Safe

1 Dept. Objective: Ensure accessibility and quality of primary care and population-based health services.

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	Performance Indicator
Crescent Community Health Center total patients served	8057	6370	6465	7465	
% patients served at or below 100% of poverty level of total demographic in Dubuque	56%	58%	58%	58%	
% of patients served without insurance	30%	48%	24%	24%	

#### City Council Goal: Vibrant Community- Healthy & Safe

2 Dept. Objective: Maintain a Childhood Lead Poisoning Prevention Program

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	Performance Indicator
% of children with elevated blood lead levels	<1%	0.9%	N/A	0.9%	

#### City Council Goal: Partnerships for a Better Dubuque

3 Dept. Objective: Mobilize community partnerships to identify and investigate public health problems and emerging issues

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	Performance Indicator
Annual review, maintenance and demonstration (exercising) of Public Health Emergency Response Plan sections	1 section or exercise/year	Communication & notification drill	Risk Communication	Risk Communication	

# PUBLIC HEALTH

## Environmental Health

### Mission & Services

Environmental Health promotes a safe and healthy environment by assuring sanitary conditions and practices in accordance with municipal public health and environmental ordinances, codes and regulations. Responsibilities include responding to complaints, inspecting pools, spas, tanning, and tattoo facilities, and inspecting and licensing food establishments, stands, and mobile units.

Food Inspection/Environmental Health Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$188,601	\$220,955	\$219,966
Resources	\$156,990	\$165,494	\$164,931

Food Inspection/Environmental Health Position Summary	
	FY 2022
Environmental Sanitarian	2.00
<b>Total Full-Time Equivalent Employees</b>	<b>2.00</b>

### Performance Measures

#### City Council Goal: Vibrant Community: Healthy & Safe

- 1 **Dept. Objective: Assure safe and sanitary public swimming pools, spas and tattoo facilities by providing a minimum of one inspection per year within Dubuque County.**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
# of closures of public pool/spa	0	0	0	1	

- 2 **Dept. Objective: All permanent and temporary food establishments, mobile food units and hotels/motels/inns are inspected and licensed through a contract with the Iowa Department of Inspections & Appeals.**

# of new/change ownership food establishments	N/A	68	51	64	N/A
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# foodborne illness complaints	7	4	6	5	
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- 3 **Dept. Objective: Alleviate improper garbage/refuse storage and disposal and other public nuisances through code enforcement.**

# municipal infractions (MIs) issued for nuisance violations	25	23	10	6	
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# PUBLIC HEALTH

## Animal Control

### Overview

Animal Control enforces the City Animal Ordinance which provides for licensing of all cats and dogs, the prohibition of dogs and cats running at-large within the city, inoculation of all dogs and cats against rabies, investigation of animal bites and assurance of proper rabies confinement, prohibition of harboring a vicious or potentially vicious animal or dangerous animal and prohibition of animals causing serious disturbance or nuisance.

Animal Control Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$361,869	\$417,345	\$427,858
Resources	\$228,195	\$299,118	\$295,072

Animal Control Position Summary	
	FY 2022
ANIMAL CONTROL OFFICER	2.00
<b>Total Full-Time Equivalent Employees</b>	<b>2.00</b>

### Performance Measures

#### City Council Goal: Vibrant Community: Healthy & Safe

**1 Dept. Objective: Respond to and abate the problems and nuisances of cats and dogs.**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
# of citations issued for violations of Animal Control ordinance	N/A	63	39	50	N/A

**2 Dept. Objective: Control the spread of rabies among and between animals.**

# of Pet Licenses sold/rabies licenses	11,000	10,439	10,858	11,000	
# of citations for failure to license a pet	1,700	1,787	925	1,300	

**3 Dept. Objective: Assess and evaluate animal bites, injuries and attacks for determining potentially vicious and vicious animal declarations.**

# of animal bites	N/A	182	218	240	N/A
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#### City Council Goal: Partnerships for a Better Dubuque

**4 Dept. Objective: Provide shelter for dogs, cats and other animals without homes in Dubuque.**

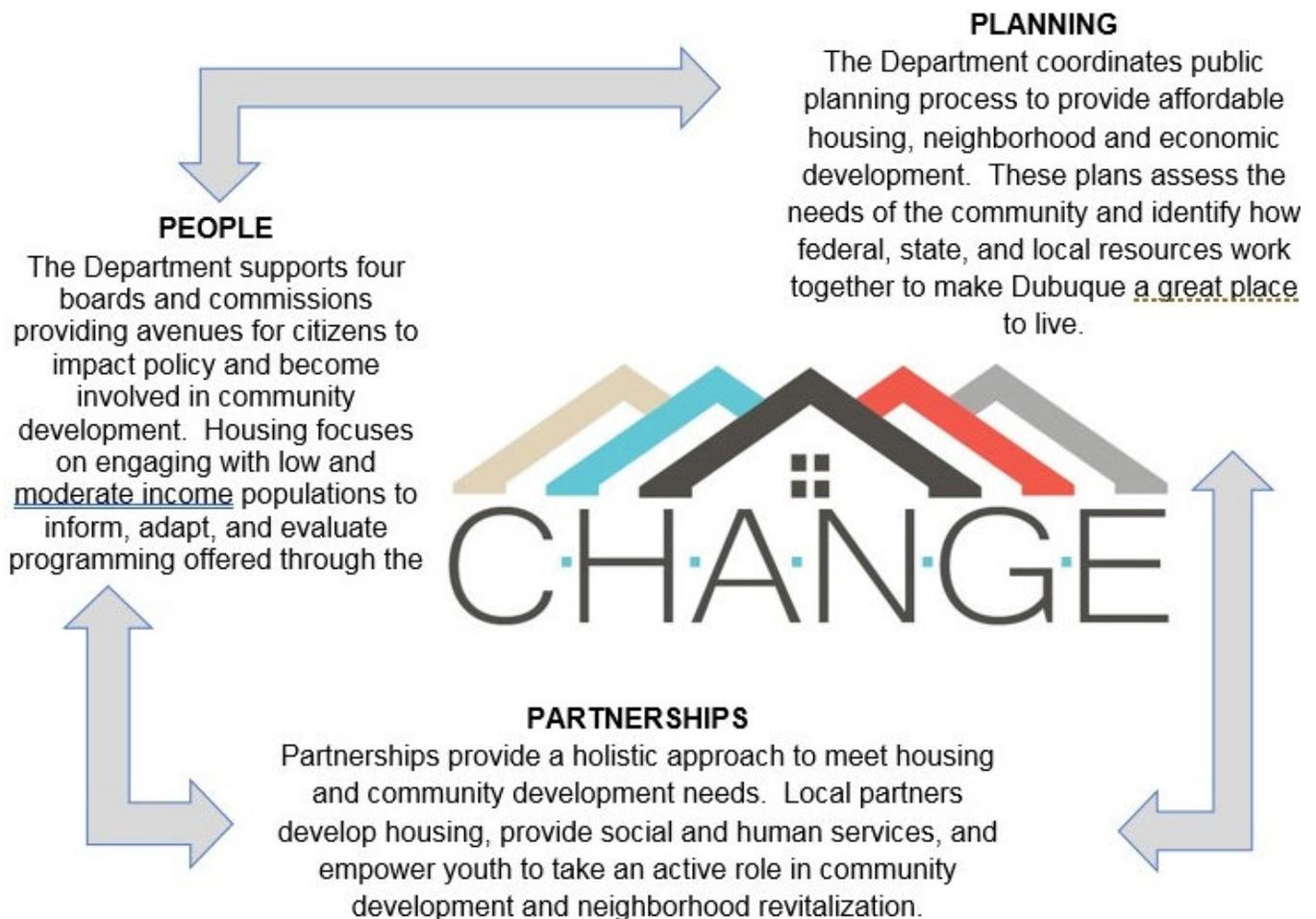
Maintain agreement with Dubuque Regional Humane Society	Improving	Amendment	Under contract	New agreement in process	
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# HOUSING AND COMMUNITY DEVELOPMENT

The Housing and Community Development Department creates safe, healthy, affordable housing for all that promotes strong, sustainable, and inclusive communities.



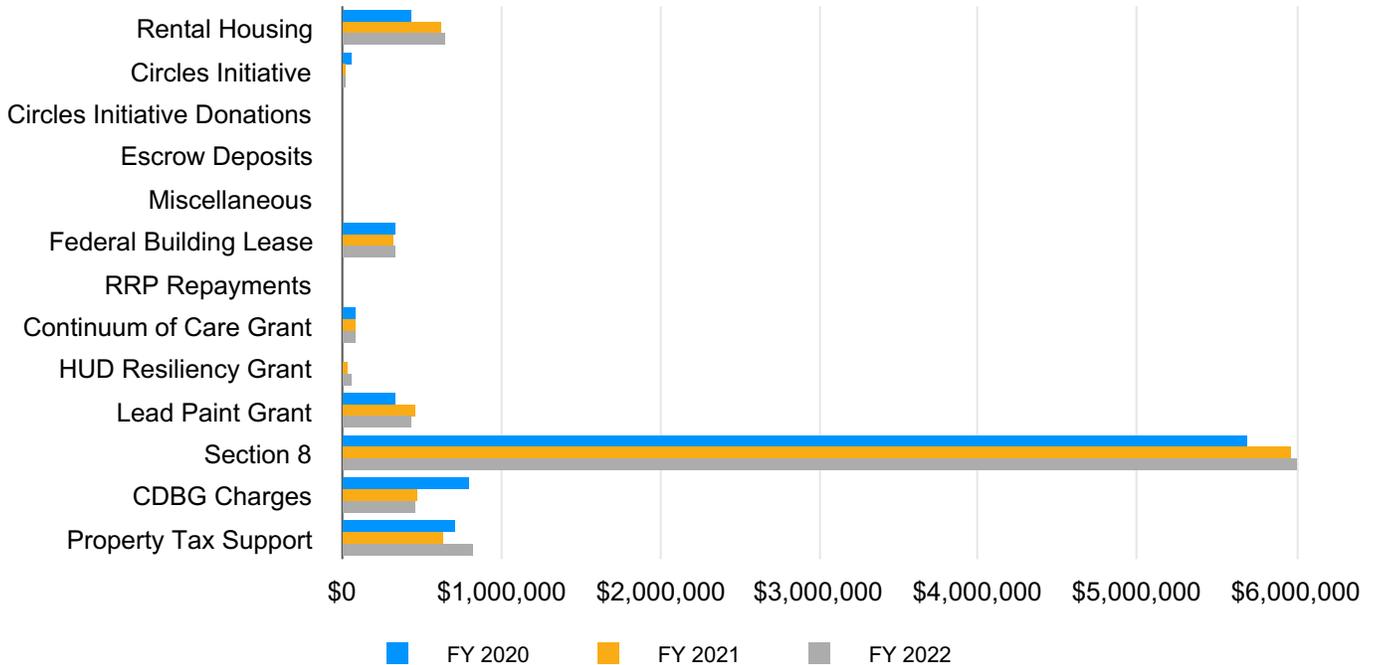
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



# HOUSING AND COMMUNITY DEVELOPMENT

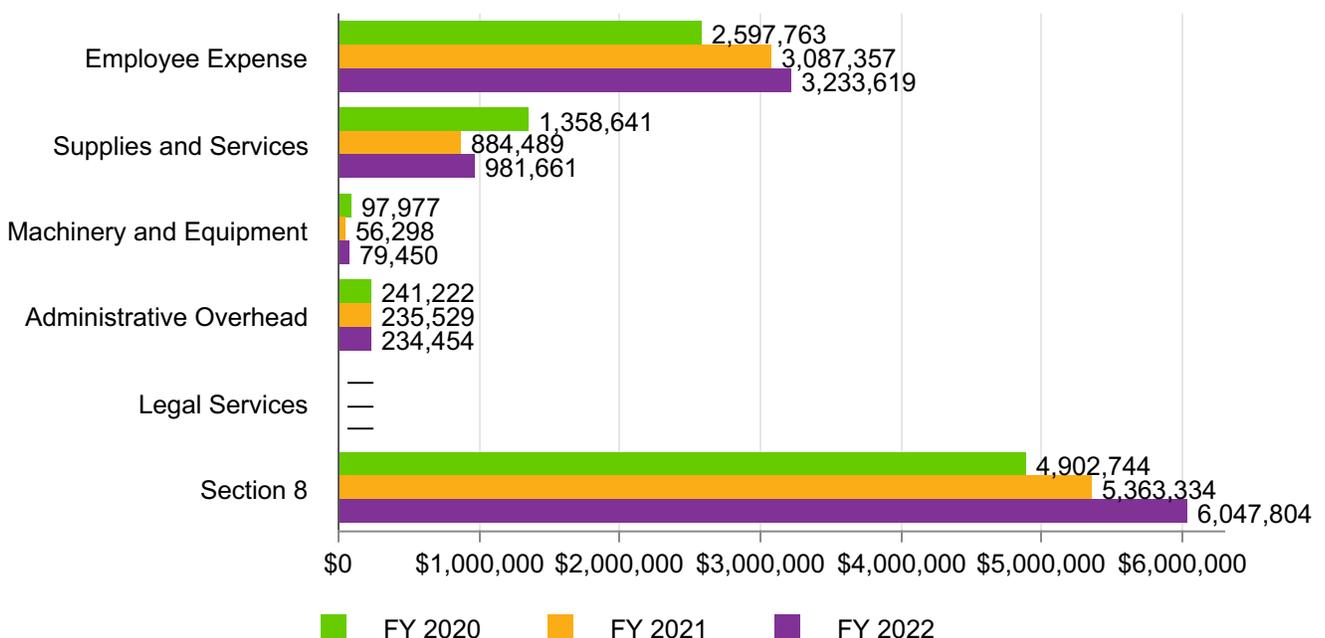
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	27.30	29.00	34.75

## Resources and Property Tax Support



The Housing Department is supported by 34.75 full-time equivalent employees, which accounts for only 30.57% of the department expense as seen below. Overall, the departments' expenses are expected to increased by 9.87% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# HOUSING AND COMMUNITY DEVELOPMENT

## Administration and Community Development

### Mission & Services

Housing & Community Development staff work closely with residents, non-profits, neighborhood groups, businesses, resident, and neighborhood partners to coordinate local, state, and federal resources to meet community needs. We strive to create a more viable community by providing safe, affordable housing and while expanding economic opportunities for residents in all neighborhoods. The Department supports several boards and commissions working to advance the goals of the City of Dubuque. Through the boards and commissions, citizens can provide input on the policies that shape the City’s housing and community development strategies.

Administration and Community Development Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$370,358	\$392,616	\$456,121
Resources	\$203,072	\$177,820	\$221,234

Administration and Community Development Position Summary	
	FY 2022
Housing/Community Development Director	0.25
Housing/Community Development Director CDBG	0.50
Housing/Community Development Director Sec 8	0.25
Asst. Housing Services Director	0.50
Community Dev. Specialist	0.10
<b>Total Full-Time Equivalent Employees</b>	<b>1.60</b>

### Performance Measures

#### City Council Goal: Livable Neighborhoods and Housing

	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
1	<b>Activity Objective: Address hazardous housing units through rehabilitation and reparation programs in the C.H.A.N.G.E. Initiative</b>					
	# of units participating in Homeowner Rehabilitation Loan Program	10+	14	7	10	
	# of units participating in Homebuyer Loan Program	18+	16	17	20	
	# of units participating in the Marginal Properties Rehabilitation & Resale Program	5+	12	7	20	
	# units remediated through the Lead Hazard Control & Healthy Homes Program	50	27		28	
	# of units completed in the Bee Branch Healthy Homes Stormwater Resiliency Program (Cumulative)	275	62		160	
	# of total problem units addressed since January 1, 2016 (FY18 shows total since 2016)	739 units by 2021	431			

# HOUSING AND COMMUNITY DEVELOPMENT

## Neighborhood Revitalization

### Mission & Services

Neighborhood Revitalization staff assists [homeowners](#) and rental property owners in rehabbing properties to comply with all code regulations, rehabilitation standards, weatherization, beautification, accessibility and lead-based paint removal. Federal, state and local funds are utilized for rehabilitation of housing to revitalize neighborhoods and create affordable housing for new and existing homeowners and rental property owners. Projects range from minor home improvements to large-scale housing rehabilitation to preserve the historic character of the neighborhood. Staff also assist [homebuyers](#) with initiatives to help purchase a home. The [HOME Workshop](#) is a requirement of all rehabilitation programs and is facilitated by staff.

Neighborhood Revitalization Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$229,863	\$294,053	\$252,297
Resources	\$229,335	\$294,053	\$252,592

Neighborhood Revitalization Position Summary	
	FY 2022
Rehabilitation Supervisor	0.50
CDBG Specialist	0.90
Inspector	0.50
Housing Financial Specialist	1.75
Total Full-Time Equivalent Employee's	3.65

### Performance Measures

#### City Council Goal: Robust Local Economy

#### 1 Activity Objective: Increase homeownership opportunities by encouraging citizen participation through education, financial counseling, outreach and incentive programs

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of homeowners through Washington Neighborhood Homebuyers Program	9+	5	8	9	
# of homeowners through First Time Homebuyer Program	10	11	9	10	
# of Washington Neighborhood rental units converted to homeowners	5+	3	4	6	
# of other rental units converted to homeowners	6+	9	5	6	

#### 2 Activity Objective: Improve properties through financial assistance to revitalize neighborhoods and increase outreach and marketing efforts to promote neighborhood revitalization

# of participants in the HOME workshop	48+	47	63	55	
% of HOME workshop participants who became 1st time homebuyers	40%<	26%	35%	40%	
# of total outreach efforts to neighborhood associations and other activities	5+	21	6	7	

# HOUSING AND COMMUNITY DEVELOPMENT

## Safe & Healthy Housing

### Mission & Services

Housing code enforcement and grant-funded programs provide specialized services to ensure the City’s residents have safe, healthy, and resilient affordable housing options. Through the adoption of the International Property Maintenance Code in 2016, the minimum housing standards for rental properties are more clear and consistent, and require more skillful repairs for code violations. Federal funding through grants totaling over \$11 million allows private home owners and property owners with rentals to make their units lead-safe, eliminate healthy homes deficiencies, and to ensure the home is resilient to heavy rain events. Funds are disbursed through forgivable loans, easing the cost-burden for low-income individuals and families.

Activities include: [rental licensing, inspections](#) and code enforcement, the [Lead and Healthy Homes Program](#), and the [Bee Branch Healthy Homes Resiliency Program](#).

Safe and Healthy Housing Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,161,029	\$1,236,203	\$1,254,125
Resources	\$839,497	\$1,089,238	\$1,086,124

### Performance Measures

**City Council Goal: Sustainable Environment**

**1 Activity Objective: Reduce the number of lead-poisoned children, work and school absenteeism, hospital and emergency visits, and occurrence of medical problems by performing inspections that identify and correct safety and health hazards in a residential unit.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
% Children with Elevated Blood Level (EBL) (national average is 1.6%)*	<1%	Not Published	1.4%	1.2%	

**2 Activity Objective: Promote sustainable, safe, healthy, resilient, efficient and affordable housing and neighborhoods.**

# of dwellings visited by inspection staff	2,760	2,072	2,050	1,855	
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**3 Activity Objective: Increase the number of resilient households through the Bee Branch Healthy Homes Program**

# of applications approved (Cumulative)	280	20	70	180	
# of unit repairs completed (Cumulative)	275	17	62	160	
# of advocacy assessments (Cumulative)	220	13	59	153	

*\*The Centers for Disease Control and Prevention now recognizes a reference level of greater than 5 ug/dl to identify children with higher than average blood lead levels. The 2007 Iowa Department of Public Health shows 78.1% of children under the age of 6 with a confirmed EBL > 5 ug/dl. This lower value will allow children with lead exposure to receive earlier action to reduce detrimental effects.*

# HOUSING AND COMMUNITY DEVELOPMENT

## Assisted Housing

### Mission & Services

Assisted Housing Programs improve the lives of people living in poverty by building community partnerships and creating a community where all have the opportunity to contribute and succeed. Housing stability is provided from US Department of Housing and Urban Development (HUD) funding for [rental assistance](#). Activities include the Housing Choice Voucher Program, Project-Based Assisted Housing Programs, Family Unification Program, Continuum of Care Homeless Assistance.

Assisted Housing Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$5,898,259	\$6,442,891	\$7,111,122
Resources	\$5,676,138	\$6,068,181	\$6,890,908

Assisted Housing Position Summary	
	FY 2022
Secretary	1.00
Assisted Housing Specialist	3.00
Assisted Housing Supervisor	1.00
Assisted Housing Coordinator	1.00
Inspector I	1.00
<b>Total Full-Time Equivalent Employee's</b>	<b>7.00</b>

### Performance Measures

#### City Council Goal: Livable Neighborhoods & Housing

	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
1	<b>Activity Objective: Ensure implementation of programs that are accessible and free from discrimination</b>					
	% of voucher participant households that are elderly and/or disabled	50% +	48%	49%	50%	
	# of voucher participant households in homeownership	11	10	9	10	
2	<b>Activity Objective: Promote freedom of housing choice while integrating lower income and minority persons into the community</b>					
	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
	% of in-kind match of total HUD grant dollars provided by community partners through Continuum of Care Homelessness Assistance Program	25% Required	77%	53%	55%	
	# of Landlords participating in Housing Choice Voucher Program	275	225	193	205	
	# of Units willing to accept the Housing Choice Voucher Program Payments	4,799	N/A	N/A	3277	

# HOUSING AND COMMUNITY DEVELOPMENT

## Gaining Opportunities

### Mission & Services

The Gaining Opportunities program helps individuals address the lack of resources which contribute to living in poverty. The program aims to be a positive force for individuals, the community and strategic partners, addressing challenges that keep people from achieving financial stability and a sustainable way of living. The core principals are based on self-sufficiency which are: Meaningful Employment, Education/Training for the Workplace, Financial Stability, Accessibility to Essential Needs, Social Capital, and the Ability to Navigate Systems. Programs include the [Family-Self Sufficiency Program](#) and [Getting Ahead in the Workplace](#) and general one on one coaching.

Gaining Opportunities (Circles Initiative) Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$133,138	\$115,597	\$115,867
Resources	\$59,916	\$27,400	\$28,100

Gaining Opportunities Position Summary	
	FY 2022
Self-Sufficiency Coordinator	1.00
<b>Total Full-Time Equivalent Employee's</b>	<b>1.00</b>

### Performance Measures

#### City Council Goal: Livable Neighborhoods & Housing

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Encourage self-sufficiency of low-income families by increasing participation in self-sufficiency programs.</b>					
# of graduates in FSS program	6	6	4	8	
\$ Difference in avg. earned annual income for participants from the start of the FSS program to FSS graduation	30,000+	32,906	16,311	27,000	

#### City Council Goal: Robust Local Economy

<b>2 Activity Objective: Educate and empower community members to be financially responsible and build wealth and equity.</b>					
# of new participants in Dupaco Money Match Program	2	2	2	2	
# of participants attending asset building workshops	10	10	15	10	
<b>3 Activity Objective: Bridge gaps and build skills so community members can succeed in their education and employment goals.</b>					
# of participants in Getting Ahead in the Workplace class	30	27	12	15	
# of graduates in Getting Ahead in the Workplace class	25	21	0	10	

# HOUSING SERVICES

## Code Compliance

### Mission & Services

Housing code compliance begins with permit application and plan review. The department serves as liaison between all other city departments with a role in construction regulation and review. The department guides customers through the process and advises on all housing code matters in a concise, timely, and informative manner to ensure a positive customer experience. Our Department performs plan review and inspections for all construction projects including; building, mechanical, electrical, plumbing, solar, signs, fire systems, and ADA compliance. Other activities include supporting appeals boards, supporting the Fats, Oils, and Grease (FOG) program, enforcing property maintenance codes, licensing storage containers, and managing the Downtown ADA and Lighting incentive programs.

Code Compliance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$—	\$—	\$750,639
Resources	\$—	\$—	\$718,896

Code Compliance Position Summary	
	FY 2022
Permit Clerk	1.00
Asst. Housing Services Director	0.50
Inspector II--FT	4.00
Inspector II--PT	0.75
<b>Total Full-Time Equivalent Employees</b>	<b>6.25</b>

### Performance Measures

#### City Council Goal: Vibrant Community: Healthy and Safe

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	Performance Indicator
<b>1 Activity Objective: Effective Building Department</b>					
ISO numeric rating on building department effectiveness <a href="#">(Building Code Effectiveness Grading Schedule (BCEGS) Score)</a>	< 4/10	4/10	4/10	4/10	

#### City Council Goal: Connected Community: Equitable Mobility

<b>2 Activity Objective: Ensure all facilities used by the public are fully accessible for persons with disabilities.</b>					
# businesses with improved accessibility <a href="#">(Downtown ADA Assistance Program)</a>	≥ 3	2	2	3	

# HUMAN RESOURCES DEPARTMENT

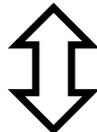
The Human Resources department is committed to providing expertise in attracting, developing and sustaining a high quality workforce committed to excellent services.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

### People

Improve the productivity and efficiency of operations by continuing organizational development and team building with emphasis on development of supervisory staff, improved intra- and inter-departmental effectiveness through the use of collaborative teams and maintenance of management skills and processes.



### Partnerships

The Human Resources Department works with local partners including United Way, Prescott School, Crescent Community Health Center, Maria House, Multicultural Family Center, the Dubuque Area Labor Management Council and the Road to Success/Bridges Initiative.



### Planning

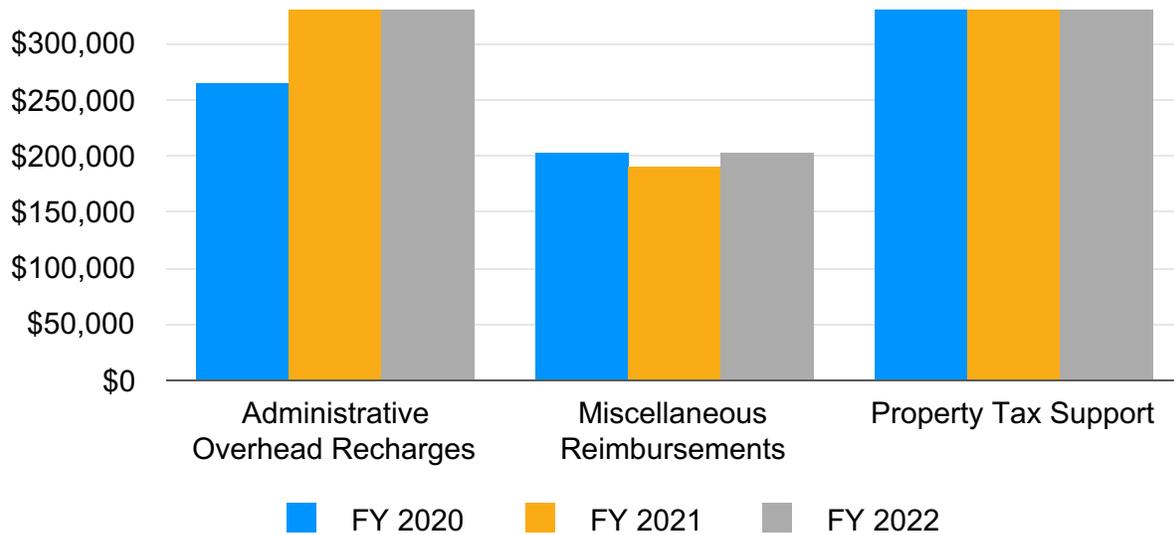
The Human Resources Department works with all City departments to ensure vacancies are filled with engaged, competent, and diverse employees to best carry out City initiatives.



# HUMAN RESOURCES DEPARTMENT

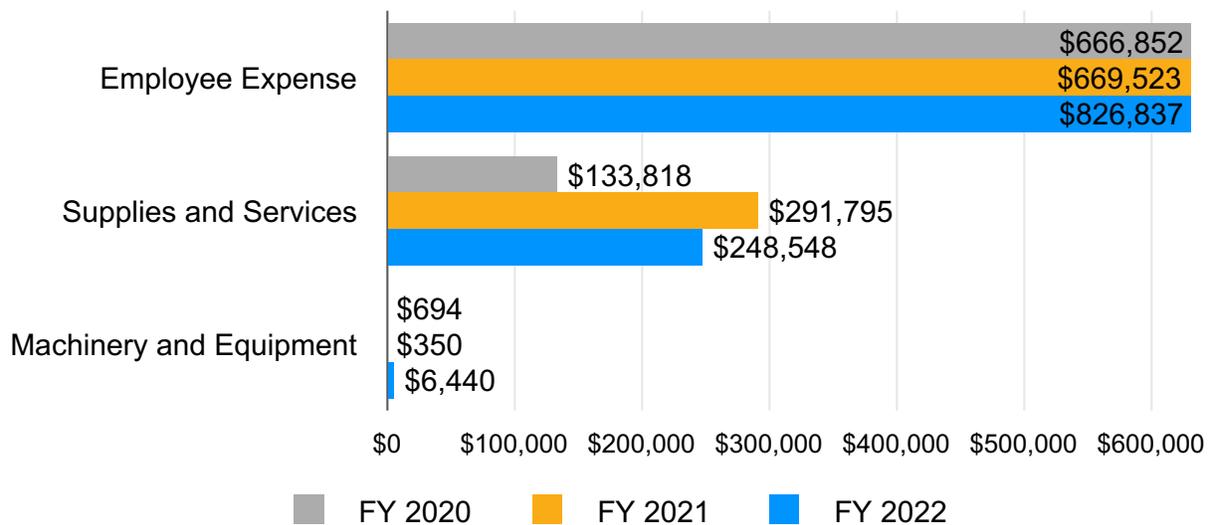
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	3.63	4.63	6.13

## Resources



The Human Resources Department is supported by 6.13 full-time equivalent employees, which accounts for 76.43% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 12.49% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# HUMAN RESOURCES DEPARTMENT

## Overview

The City of Dubuque Human Resources Department provides expertise in attracting, developing, and sustaining a high-quality workforce. Responsibilities include:

- Assist departments in talent acquisition, training, and engagement of employees
- Represent the City in collective bargaining with five employee unions and contracts
- Maintain personnel records
- Administer the Employee Manual
- Administer all benefits including health, prescription drug, dental, life, workers' compensation, and disability plans
- Ensure compliance with state and federal employment related laws and regulations

Position Summary	
	FY 2022
Human Resources Manager	1.00
Human Resources Specialist (Benefits)	1.00
Strategic Workforce Equity Coordinator	1.00
Secretary	1.00
Part-Time Secretary	0.63
Scanning Clerk	0.50
Development and Training Coordinator	1.00
<b>Total FT Equivalent Employees</b>	<b>6.13</b>

## Performance Measures

### City Council Goal: Financially Responsible, High-Performance City Organization

	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1</b>	<b>Dept. Objective: Ensure equal employment opportunities for all employees and applicants for employment.</b>					
	Ratio of female:male employees (consistent with City of Dubuque resident make-up)*	<b>51% female to 49% male</b>	37.5% f: 62.5% m	36.9% f: 63.1% m	33.1% f: 66.9% m	
	% of non-White employees	<b>&gt;8% (non-white)</b>	6.5% non-white	6.3% non-white	7.57% non-white	
<b>2</b>	<b>Dept. Objective: To find the best candidate for the job while improving satisfaction and speeding up the recruitment process.</b>					
	Time to Fill	<b>&lt; 60 Days</b>	-	-	58 days	
	Candidate Net Promoter Score	<b>Average &gt; 0</b>	-	-	4.43	
	Quality of Hire*	<b>&gt; 50%</b>	79.7%	95%	100%	
<b>3</b>	<b>Dept. Objective: Increase employee engagement</b>					
	Relationship with Peers	<b>&gt; 75%</b>	-	-	93%	
	Quality of Feedback	<b>&gt; 75%</b>	-	-	38%	

Employee Data Tables

Employee Demographics (Fiscal Year 2021)										
Male (557) - 67%					Female (275) - 33%					Total Employees
White	Black	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	White	Black	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	
528	14	12	2	1	241	22	11	1	—	832

Coming & Going

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Retirements	31	19	16	21	22	20	13	17
Vacancies	86	88	82	81	55	114	146	139
Applications Processed	5,360	3,761	3,349	4,223	2,547	3,099	4,191	4,068
Civil Service Applications	1,138	1,085	863	714	702	633	565	83

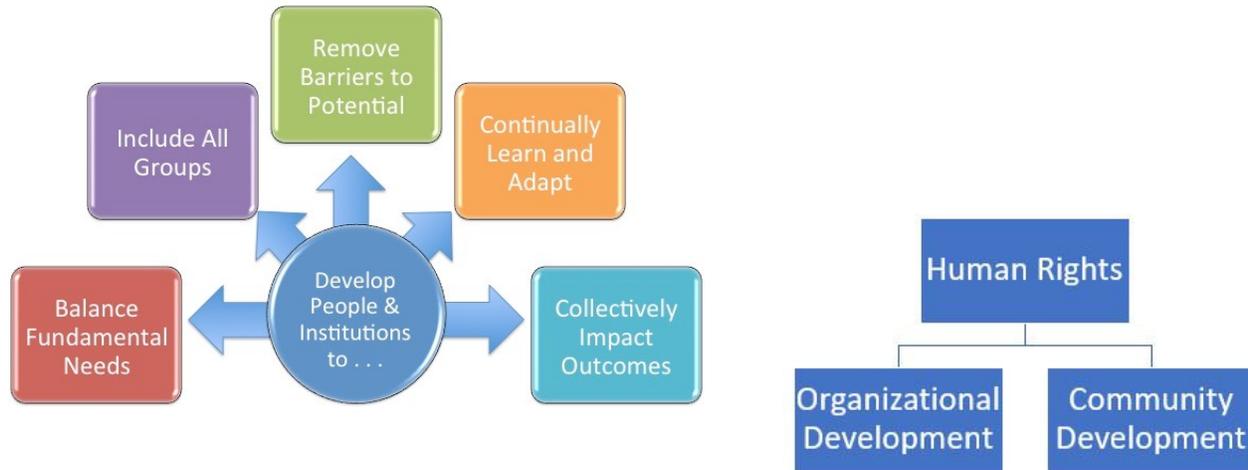
Applicants

Employment Applications	White	Black	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	Unknown	Other
FY20 Employment Applications	3478	301	131	74	16	0	68
FY21 Employment Applications	1940	168	55	37	32	59	37
Application Percentage Change*	(79)%	(79)%	(138)%	(100)%	50%	100%	(84)%
<b>New Hires</b>							
FY20 New Hires	171	12	8	1	0	0	0
FY21 New Hires	148	9	7	1	0	0	0
New Hire Percentage Change*	(16)%	(33)%	(14)%	—%	—%	—%	—%

\*Most vacant positions were frozen in FY21 due to the impact of the Pandemic.

# HUMAN RIGHTS DEPARTMENT

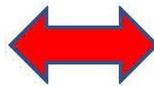
**Department Goal:** Human Rights partners to advance equity in City services and civic engagement through City and community partnerships. In all efforts, compliance with current civil rights laws is considered the bare minimum required, not the end goal.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

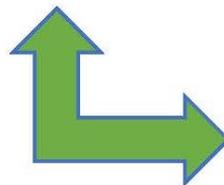
### PEOPLE

We **engage** traditionally marginalized communities to strengthen relationships, expand participation, and advance equity in City services.



### PLANNING

We **facilitate and consult** on Department and partner efforts to develop and implement equity plans.



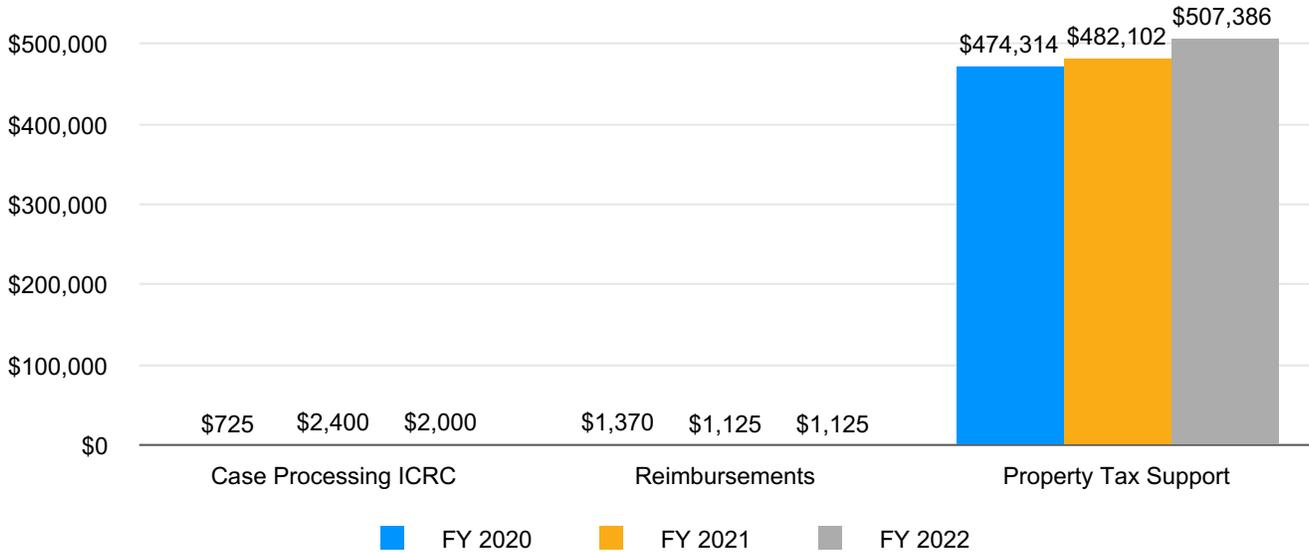
### PARTNERSHIPS

We **educate** individuals and **facilitate and consult** on cross-sector efforts to collectively advance equity.

# HUMAN RIGHTS DEPARTMENT

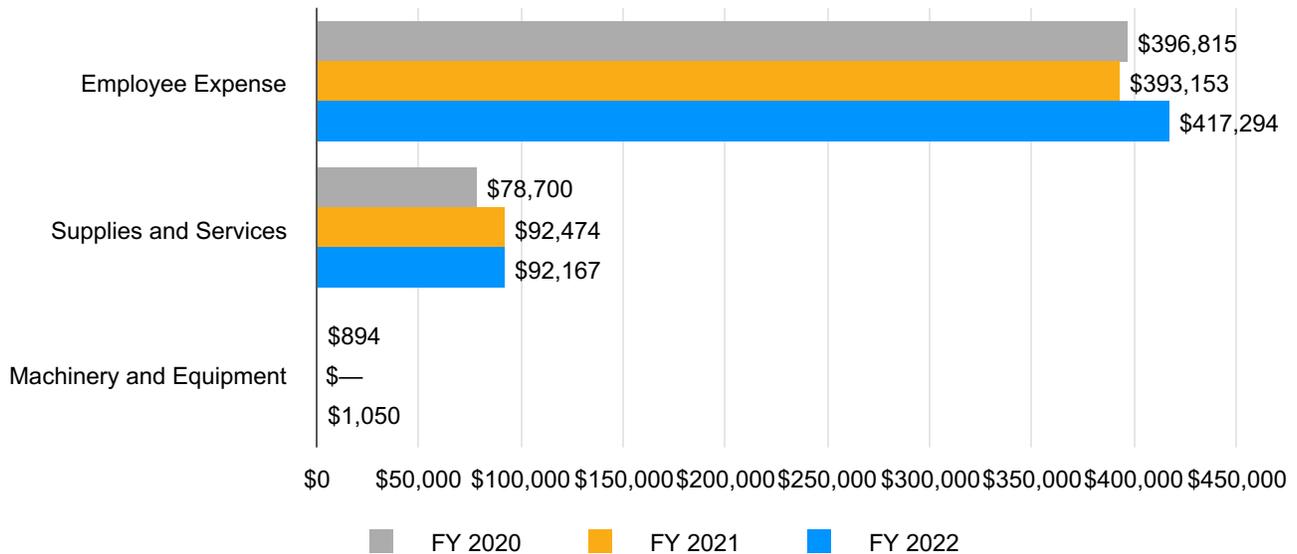
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	5.00	4.00	4.00

## Resources and Property Tax Support



The Human Rights Department is supported by 4.00 full-time equivalent employees, which accounts for 81.74% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 5.12% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# HUMAN RIGHTS DEPARTMENT

## Organizational Development

### Mission & Services

The Human Rights Department partners with other City Departments to advance equity understanding and actions amongst our employees, through service delivery, community engagement efforts, and grants and contracts.

Organization Development Funding Summary			
	FY20 Budget	FY21 Budget	FY 2022 Requested
<b>Expenditures</b>	\$51,197	\$10,000	\$10,000
<b>Resources</b>	\$0	\$0	\$0

Organization Development Position Summary	
	FY 2022
Community Engagement Coordinator	0.25
Director	0.50
Intake Specialist	0.50
Organizational Equity Coordinator	0.75
<b>Total FT Equivalent Employees</b>	<b>2.00</b>

### Performance Measures\*

#### City Council Goal: Financially Responsible, High-Performance City Organization

- 1 Activity Objective: Using an intercultural approach, facilitate Equity Teams, consult on department equity plans, and develop organizational framework for collectively advancing equity.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
% of departments with written equity plans	100%	39%	52%	75%	
% of departments writing their equity plan or completing self-assessment	0%	43%	51%	25%	

- 2 Activity Objective: Educate staff on developing intercultural skills and applying equity tools in service delivery and community engagement.**

% staff indicating improved understanding of importance of intercultural skills, equity, and inclusion.	90%	83%	93%	95%	
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- 3 Activity Objective: Facilitate/Consult on Improvements in Access, Usage, or Life Circumstances for Residents Most Impacted by Inequities**

% of departments reporting improvements in workforce, service delivery and/or community engagement with residents most impacted by inequities	20%	n/a	n/a	20%	<b>N/A</b>
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\*All of our work is premised in an intercultural approach and the development of intercultural competency. As departments identify and implement equity goals, we work with them to engage the community and develop outcome measures so that we might measure progress over time. Currently, the details of this collective progress are laid out in our annual Equity Report. We are working towards a mechanism for reporting this collective progress as part of our departmental performance measures as well.

# HUMAN RIGHTS DEPARTMENT

## Community Development

### Mission & Services

Community Development involves partnering with various groups and organizations within the community to address inequities in economic opportunity, health, housing, education, transportation, and safety.

Community Development Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
<b>Expenditures</b>	\$ 407,455	\$ 475,627	\$ 500,511
<b>Resources</b>	\$ 2,095	\$ 3,525	\$ 3,125

Community Development Position Summary	
	FY 2022
Organizational Equity Coordinator	.25
Community Engagement Coordinator	.75
Director	.50
Intake Specialist	.50
<b>Total FT Equivalent Employee's</b>	<b>2.00</b>

### Performance Measures

#### City Council Goal: Partnerships for a Better Dubuque

- 1 **Activity Objective: Educate/Facilitate non-profit institutions, private businesses, educational institutions in contributing towards advancing equity through the Imagine Dubuque plan.**

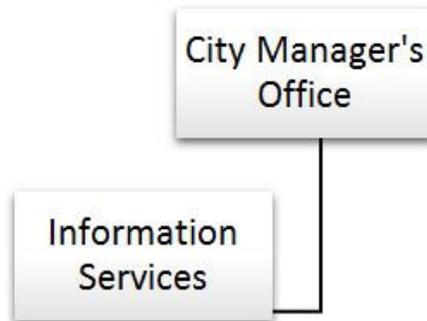
Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
% partners indicating improved understanding of importance of intercultural skills, equity, and inclusion.	95%	94%	95%	95%	
% of partners reporting improvements in quality of life measures and/or community engagement with residents most impacted by inequities	20%	n/a	n/a	20%	N/A

- 2 **Activity Objective: Engage communities most impacted by inequities in the governance process.**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
% racial/ethnic minorities serving on Boards and Commissions	10%	5%	8%	10%	

# INFORMATION SERVICES

Information Services is committed to enhancing and supporting high performance government through the effective application of technology, resilient and reliable infrastructure and demonstration of quality of services to our users.



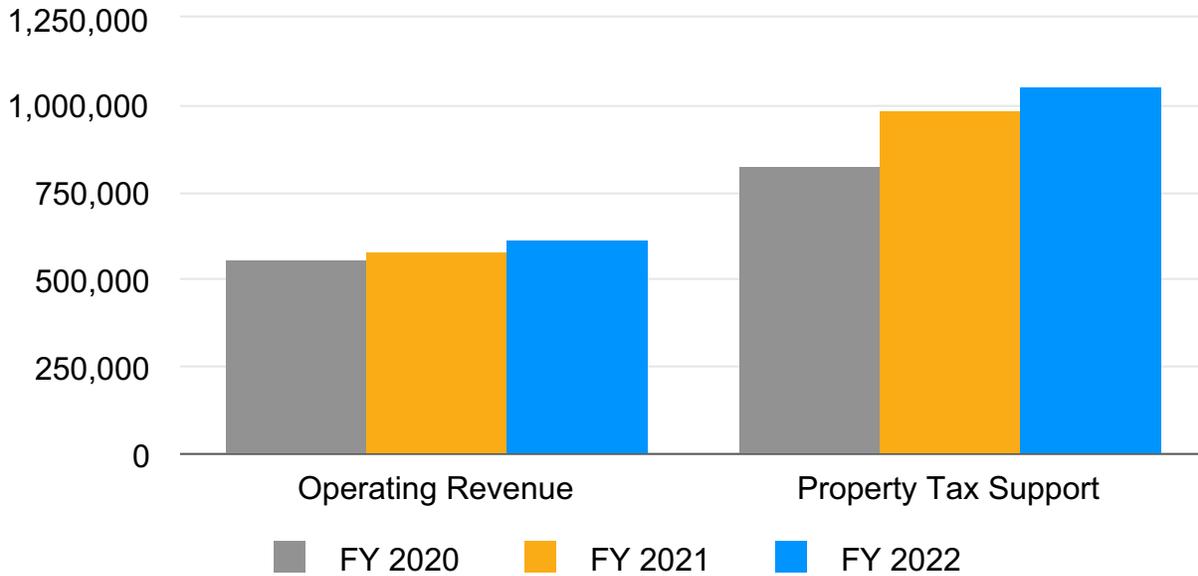
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



# INFORMATION SERVICES

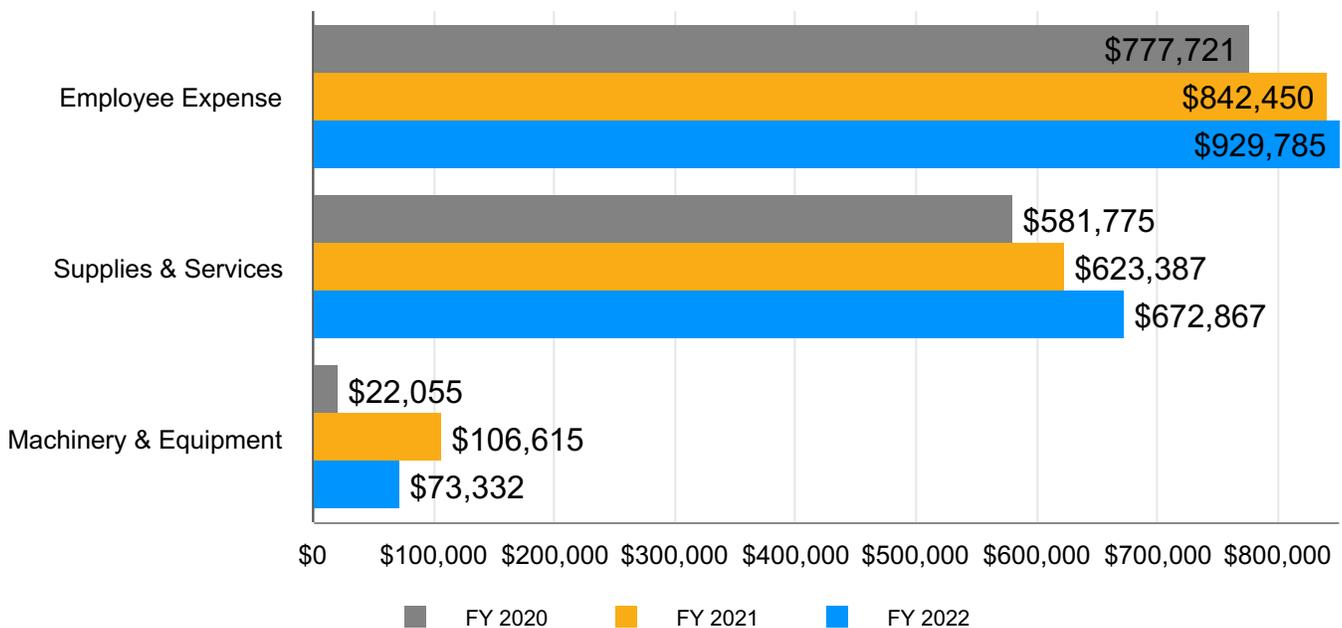
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	9.00	9.00	9.00

## Resource and Property Tax Support



Information Services is supported by 9.00 full-time equivalent employees, which accounts for 55.48% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 6.58% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# INFORMATION SERVICES

## Mission & Services

Information Services advances productivity and equitable resident responsiveness of department staff by saving time and money through the effective use of technology, supporting resilient and reliable infrastructure and providing high quality services.

- **Infrastructure:** Providing effective and efficient use of technology infrastructure and resources.
- **User Technology Support:** Providing high quality, responsive technical support to the City's 700 users of technology.
- **Security:** Sustaining security and protection of the City's data assets using state-of-the-art threat protection.
- **Print Center:** Maintaining an active Print Center in support of the City's printing and mailing needs.
- **Consultation and Project Management:** Providing consultation and project management to new and updated technology projects and initiatives.

Position Summary	
	FY 2022
Information Services Manager	1.00
Senior Network System Administrator	1.00
Lead Application/Network Specialist	3.00
Information Technology Specialist	1.00
User Technical Support	1.00
Help Desk Technical Support	1.00
Information Services Intern	1.00
<b>Total FT Equivalent Employees</b>	<b>9.00</b>

**Performance Measures**

**City Council Goal: Financially Responsible, High-Performing Government**

**1 Dept. Objective: Provide high-quality technical solutions and support services to all users.**

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	Performance Indicator
% Virtual Servers Updated (% updated of total 75 servers)	100%	90%	93%	95%	
% Overall Up-Time	99% +	99%	99%	99.99%	

**2 Dept. Objective: Provide solutions & services that maximize the investment in technology assets.**

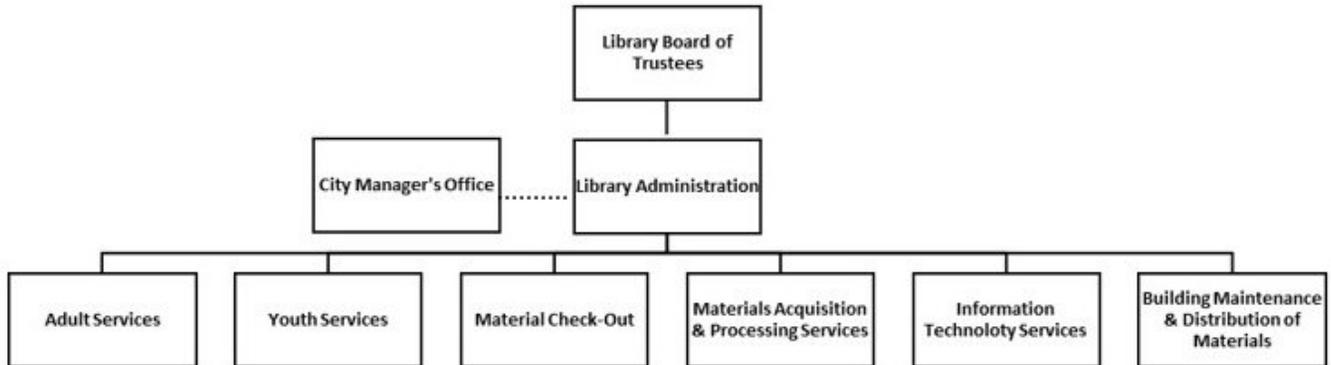
% storage growth					
# Training sessions/education provided for employees by IS staff	75	40	50	62	
# Hours planned "down-time" for network maintenance	88	72	78	78	

**3 Dept. Objective: Insuring that data assets are safe and continuity of business is insured.**

% of total inbound intrusions that were blocked	100%	99%	100%	100%	
% of total inbound viruses that were blocked	100%	100%	100%	100%	

# CARNEGIE-STOUT PUBLIC LIBRARY

The Carnegie-Stout Public Library strives to improve the quality of life by providing resources that enhance and contribute to individual enjoyment, enlightenment and knowledge and that enhance the literacy of youth.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

**People:** Library staff members provide outreach through the delivery of materials to homebound residents, residential care facilities, nursing homes, Elm Street Correctional facility, and through the Bicycle Library. Services are provided at the Boys and Girls Club, Jefferson, Washington, and Eleanor Roosevelt Middle Schools, the Multicultural Family Center, and at pop-up locations via the Bike Library.

**Planning:** The Library Board will create a new strategic plan, which will be implemented in FY 2021

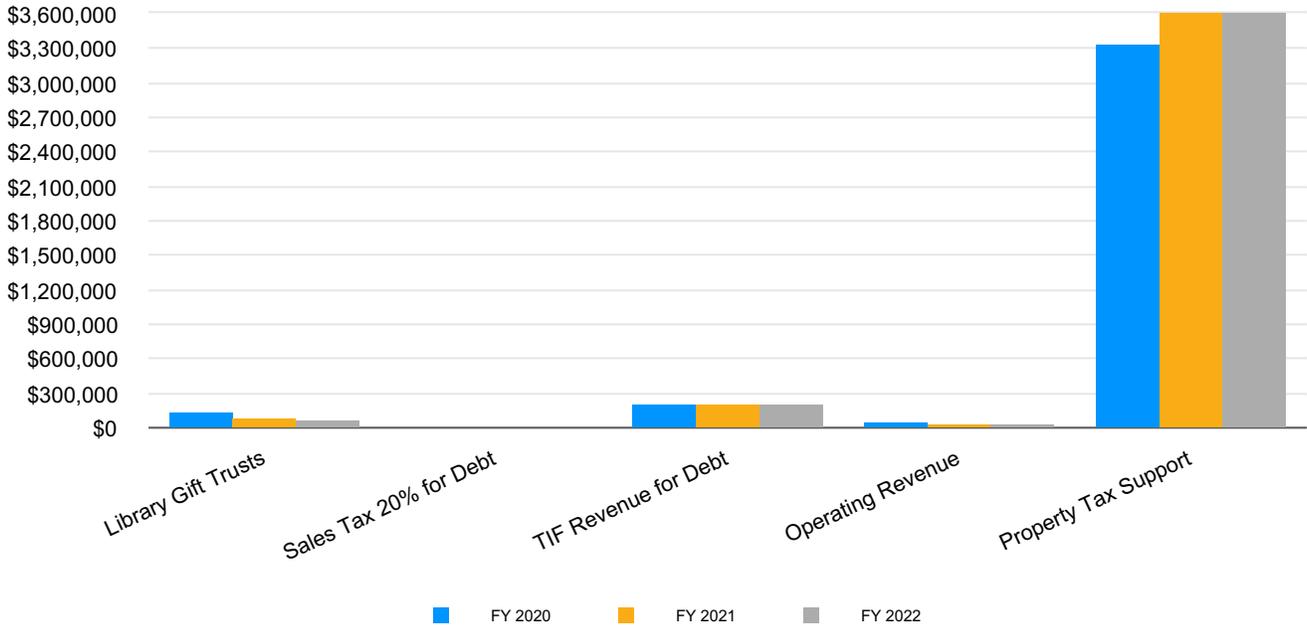
### Partnerships:

- Educational organizations: Dubuque Community School District, local colleges and universities and the public libraries in Dubuque County.
- Community non-profit organizations: Boys and Girls Club, Family History Center, AmeriCorps, AARP Foundation, Iowa Workforce Development, Quilts of Valor Foundation, Parents as Teachers, and more.
- Local businesses: Hy-Vee grocery stores, Kennedy Mall, KDTH Radio, Sedona Staffing, local credit unions and banks, and many retail businesses.

# CARNEGIE-STOUT PUBLIC LIBRARY

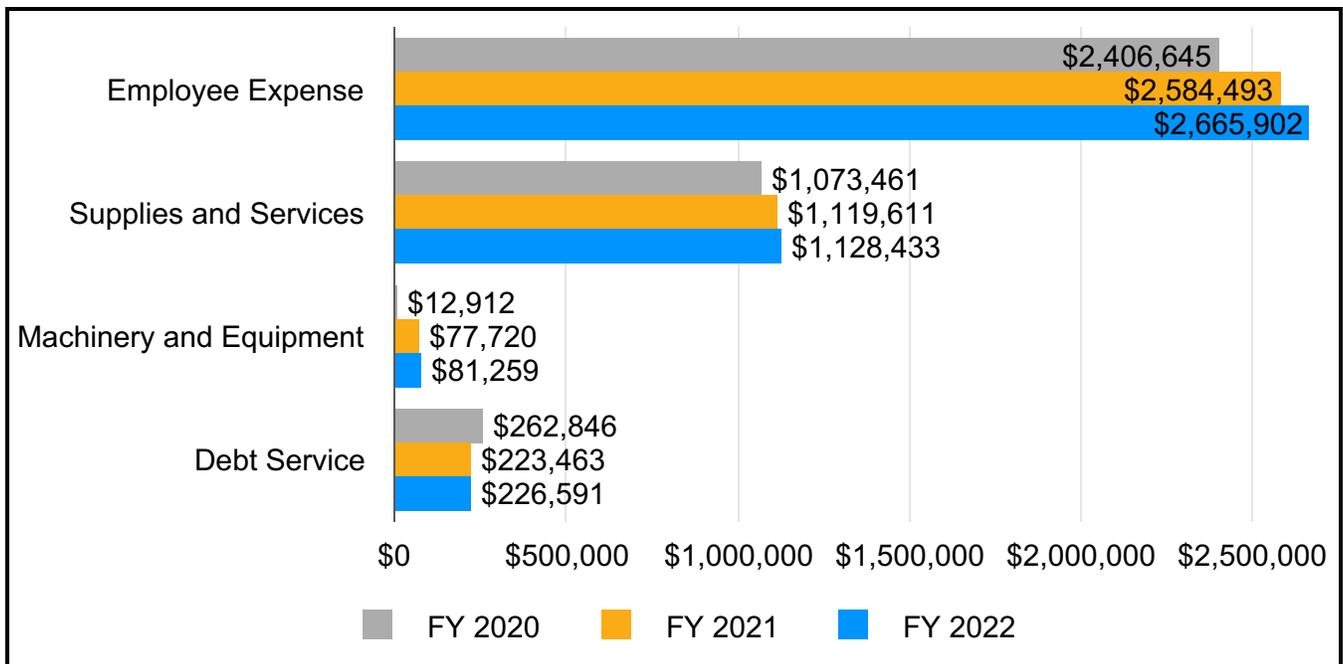
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	34.14	35.14	35.14

## Revenue and Property Tax Support



The Carnegie-Stout Public Library is supported by 35.14 full-time equivalent employees, which accounts for 64.99% of the department expense as seen below. Overall, the department expenses are expected to increase by 2.42% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# CARNEGIE-STOUT PUBLIC LIBRARY

## Adult Services

### Mission & Services

Provides and promotes Library services and collections for adult citizens of Dubuque for the purpose of supplying information, encouraging recreational reading, listening and viewing, and enhancing intellectual development.

Adult Services Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,337,384	\$1,739,105	\$1,786,691
Resources	\$12,138	\$1,400	\$2,375

Adult Services Position Summary	
	FY 2022
LIBRARIAN I - FT	4.00
LIBRARIAN I - PT	0.07
LIBRARY DIRECTOR	1.00
LIBRARIAN II	1.00
LIBRARY AIDE - FT	4.00
LIBRARY AIDE - PT	1.00
ADMINISTRATIVE ASSISTANT	1.00
CLERICAL ASSISTANT	0.25
CONFIDENTIAL ACCOUNT CLERK	0.63
<b>Total FT Equivalent Employees</b>	<b>12.95</b>

### Performance Measures

#### City Council Goal: Financially Responsible, High-Performance City Organization

1 **Activity Objective: Provide users with convenient access to information, services, and entertainment through technology.**

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of electronic informational resources accessed	95,000	74,849	85,873	95,000	100,000	
Total internet and wireless use	108,000	105,085	107,583	108,000	80,000	

#### City Council Goal: Diverse Arts, Culture, Parks and Recreation.

2 **Activity Objective: Provide materials that are relevant to the needs and interests of library users and the community + a wide range of informational/recreational programs to interest adults.**

% increase in check out of digital materials (e-books, e-audio, streaming video, music)	25%	22%	55%	15%	20%	
# of attendees to programs	4,600	3,350	4,604	4,300	2,500	
# of programs held for adults	130	123	138	136	45	

# CARNEGIE-STOUT PUBLIC LIBRARY

## Youth Services

### Mission & Services

Provides and promotes Library services and collections for youth ages 0-17 to enhance early childhood literacy, encourage lifelong reading, and meet the informational and recreational needs for children and young adults.

Youth Services Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$475,628	\$616,364	\$619,535
Resources	\$0	\$0	\$0

Youth Services Position Summary	
	FY 2019
Librarian II	1.00
Administrative Assistant	1.00
Library Assistant	0.00
Library Aide - FT	2.00
Library Aide - PT	0.69
Library Clerk	2.57
<b>Total FT Equivalent Employees</b>	<b>7.26</b>

### Performance Measures

#### City Council Goal: Diverse Arts, Culture, Parks & Recreation

- 1 **Activity Objective: Provide new informational and recreational material to youth to increase enjoyment of reading while maintaining and enhancing literacy skills.**

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of children's items checked out	145,000	137,607	139,870	145,645	72,500	
# of young adult materials checked out	13,500	13,018	11,072	13,000	6,500	

#### City Council Goal: Partnerships for a Better Dubuque

- 2 **Activity Objective: Partner with other agencies to bring library programs to underserved youth.**

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of programs provided to area child care centers through Americorps	160	208	165	150	45	
# of programs delivered for Leadership Enrichment After-School Program (LEAP)	24	12	21	24	0	

# CARNEGIE-STOUT PUBLIC LIBRARY

## Materials Check-Out and Distribution

### Mission & Services

Enable residents of Dubuque to apply for and receive a library card and to borrow materials in an atmosphere of courteous and friendly attentiveness, maintain the borrower records for the Library, and provide outreach to facilities with home-bound residents.

Materials Check-Out Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$795,143	\$884,560	\$880,996
Resources	\$42,004	\$38,725	\$37,430

Materials Check-Out Position Summary	
	FY 2022
Circulation Manager	1.00
Library Lead Assistant	0.63
Custodian - FT	1.00
Custodian - PT	0.13
Clerical Assistant	0.25
Library Assistant	5.30
Library Clerk	1.00
<b>Total FT Equivalent Employees</b>	<b>9.31</b>

### Performance Measures

#### City Council Goal: Diverse Arts, Culture, Parks and Recreation.

- 1 **Activity Objective: Accurately maintain library materials and records so every library user may fully enjoy all available resources & improve on-time returns.**

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of items available for library users	255,000	239,985	254,057	255,000	270,000	
# of registered borrowers (as % of population)	41,000 (71%)	41,068 (71%)	44,205 (77%)	41,000	42,000	
% of checked out items returned late	18%	N/A	19%	20%	20%	

- 2 **Activity Objective: Outreach and material delivery to nursing homes, residential care facilities, and remote drop-off and pick-up sites for residents unable to visit the library.**

# of visits to nursing homes/residential care facilities	9	13	9	9	9	
# of deliveries to homebound residents	170	N/A	128	158	165	

#### City Council Goal: Financially Responsible, High Performance City Organization.

- 3 **Activity Objective: Provide users with access to a wealth of current information.**

# of times visitors accessed informational databases	90,000	74,849	85,873	90,000	100,000	
# of issues of archived Telegraph Herald newspapers viewed	167,000	118,000	163,000	167,000	169,000	

# CARNEGIE-STOUT PUBLIC LIBRARY

## Information Technology Services

### Mission & Services

Information Technology Services provides a knowledgeable and competent staff offering direction and support for the entire scope of technology in the library and online for enhanced patron access. This scope includes the Maker Space, desktop support, database programming, network administration, and server maintenance.

Information Technology Services Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$724,002	\$437,664	\$487,046
Resources	\$0	\$0	\$0

Information Technology Services Position Summary	
	FY 2022
Lead Application Network Analyst	1.00
User Support Specialist	1.00
Maintenance Worker	1.00
Librarian I	0.00
Library Assistant	0.00
Library Aide - FT	0.00
Library Aide - PT	0.00
Library Clerk	0.00
Information Services Intern	0.50
<b>Total FT Equivalent Employees</b>	<b>3.50</b>

### Performance Measures

#### City Council Goal: Diverse Arts, Culture, Parks & Recreation

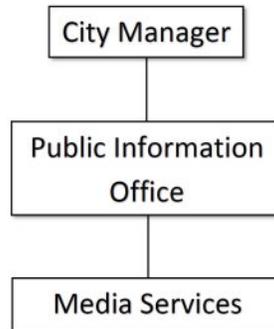
1 **Activity Objective: Provide users with convenient access to information, services, and entertainment through technology.**

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of one-on-one technology-based classes offered	90	N/A	70	156	60	
# of technology troubleshooting sessions with individual library patrons	225	N/A	223	66	60	

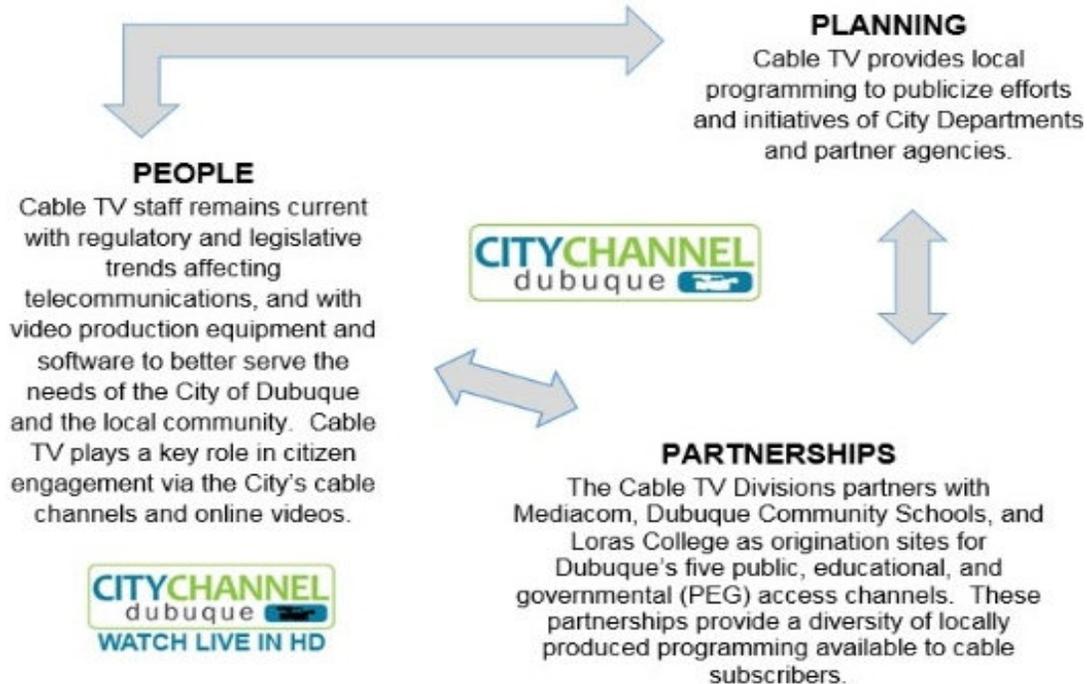
**MakerSpace:** Did you know you can check out the following from MakerSpace in the library? iPads | Macbook Pro | 3D Printers | Apple TVs | Chromecast | Button Maker | Virtual Reality | VHS to DVD Converter | Slide & Film to DVD Converter | GoPro Cameras | Video Cameras | Makey Makey Controllers | Ozobots | Snap Circuits | Green Screen | Cricut Machine | Cuddlebug | Sewing Machines | Embroidery Machine | Adobe Creative Cloud Software | Raspberry Pi Mini-Computers | Crafting Supplies | Jewelry-Making Equipment | Kindles | Retro Gaming System | Hot Spots | Projector | Microphones | Digital Cameras | WhisperRoom...and more!

# PUBLIC INFORMATION OFFICE MEDIA SERVICES DIVISION

The Media Services Division embraces the Sustainability Principle of Community Knowledge by producing video programs on City initiatives for distribution to the community via the local government access cable channels, the City’s website, and social media. The Media Services Division also supports the local access community through coordination of the various access origination sites and working with the Media Service Commission to disseminate funding through the Capital Grant for Access Equipment and Facilities. The Media Services Division also acts as a liaison between local cable subscribers and the cable television company.

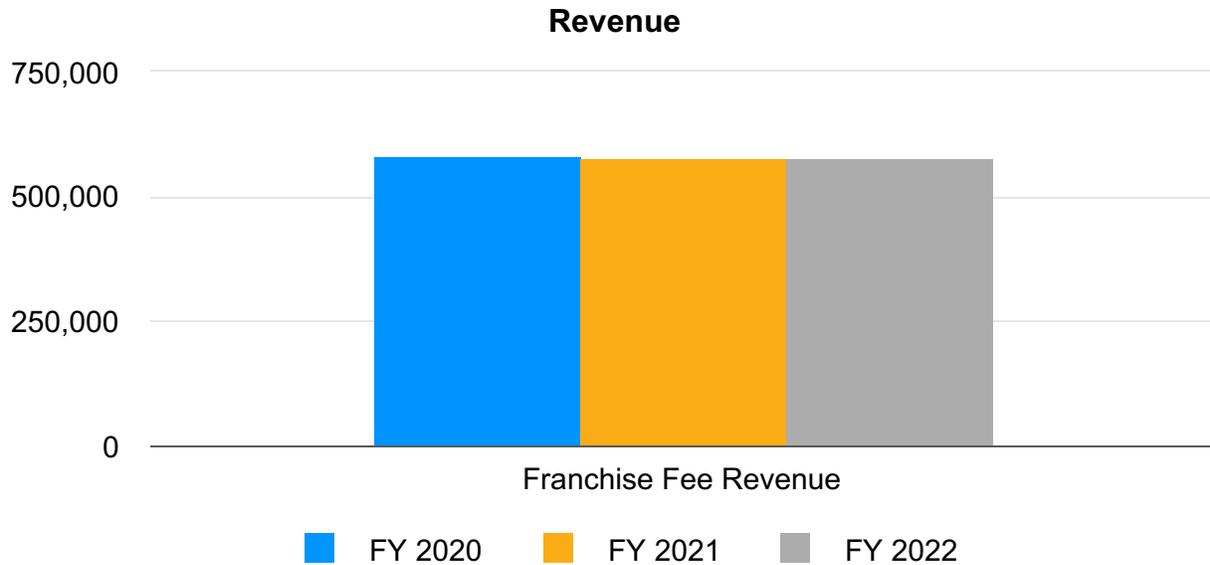


## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



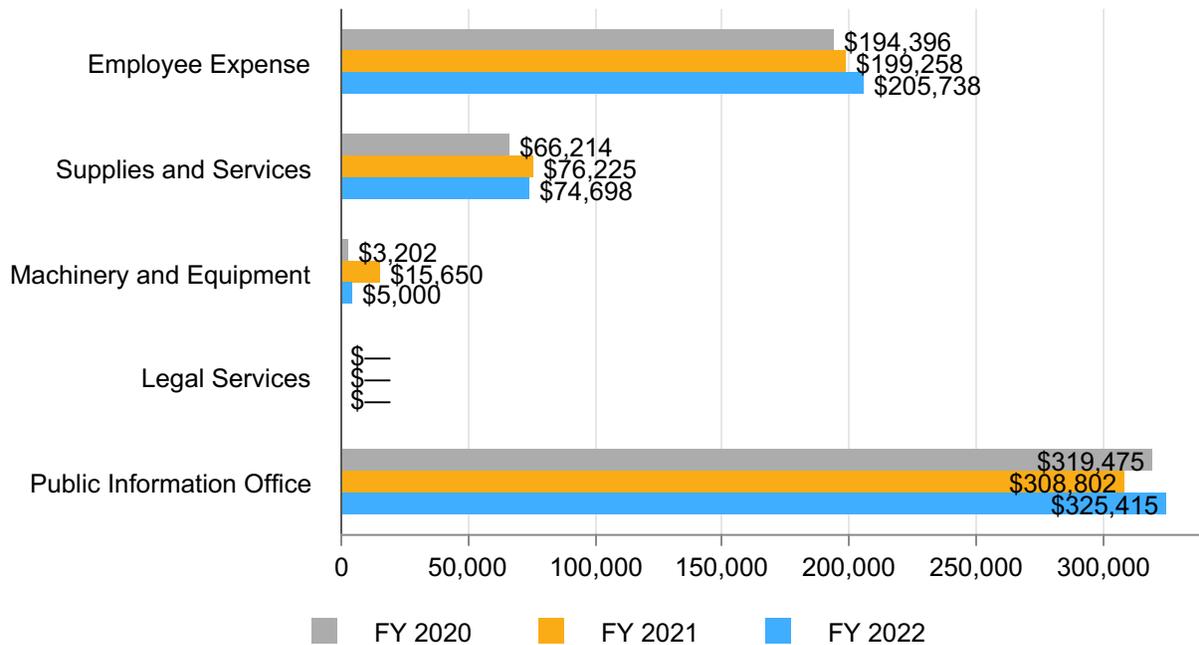
# PUBLIC INFORMATION OFFICE MEDIA SERVICES DIVISION

	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	2.25	2.25	2.25



Media Services is supported by 2.25 full-time equivalent employees, which accounts for 72.08% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by 1.96% in FY 2022 compared to FY 2021.

### Expenditures by Category by Fiscal Year



# PUBLIC INFORMATION OFFICE MEDIA SERVICES DIVISION

## Mission & Services

Provide information on City services and initiatives to citizens and visitors to Dubuque through local cable access and the Internet and remain current on legal and regulatory trends in telecommunications. The Media Services Division operates two local government access channels available to local cable subscribers. The primary channel, CityChannel Dubuque, is also streamed live to the Internet via the City’s website.

Besides providing coverage of City Council and Zoning Advisory Commission meetings, CityChannel Dubuque produces a variety of informational and cultural programming about local government and Dubuque and provides 24/7 city announcements, updated weather information, and important notices such as winter parking restrictions. The Media Services Division acts as a liaison between the cable television company and local cable subscribers. It works with the Media Service Commission to oversee requests for funding from the Capital Grant for Access Equipment and Facilities to provide local organizations with equipment with which to produce programming for the local community. The Media Services Division also monitors legal and regulatory matters pertaining to telecommunications that may impact the community.

Position Summary	
	FY 2022
Cable Television Coordinator	1.00
Video Producer	1.00
Intern Video Producer	0.25
<b>Total FT Equivalent Employees</b>	<b>2.25</b>

## Performance Measures

**City Council Goal: Financially Responsible, High-Performance City Organization**

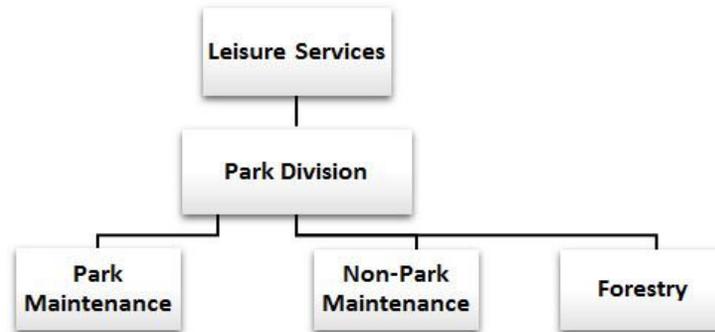
<b>1</b>	<b>Dept. Objective: Provide Information regarding City initiatives to citizens and visitors through program/video production and multiple channels of dissemination.</b>						
	<b>Performance Measure (KPI)</b>	<b>Target</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Estimated</b>	<b>Performance Indicator</b>
	# of meetings broadcast & programs produced	>100	101	107	195	125	
<b>2</b>	<b>Dept. Objective: Make the City of Dubuque more inclusive and equitable by incorporating closed captions into select videos.</b>						
	# of video minutes captioned	>6000	NA	NA	7,958	6,500	

**City Council Goal: Partnerships for a Better Dubuque**

<b>3</b>	<b>Dept. Objective: Facilitate the production of local access programming &amp; distribute funds to local non-profit organizations through the Capital Grant for Access Equipment and Facilities.</b>						
	# of funds allocated	N/A	\$138,900	\$125,241	\$67,916	\$120,000	N/A

# LEISURE SERVICES PARKS DIVISION

The Parks Division enables and fosters full enjoyment of the parks, open spaces, and recreational facilities of Dubuque in a manner that demonstrates and fulfills the city's commitment to social equity, economic viability and environmental responsibility.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

### PLANNING

Planning is essential for existing and new development of all areas maintained by the Park Division. The City, community and other organizations work together to provide viable, equitable, and sustainable areas for the public to enjoy.

### PEOPLE

Provide service in the most efficient manner and help Dubuque citizens gain a greater knowledge and appreciation of what is involved in providing the park system. Volunteers are utilized whenever possible.



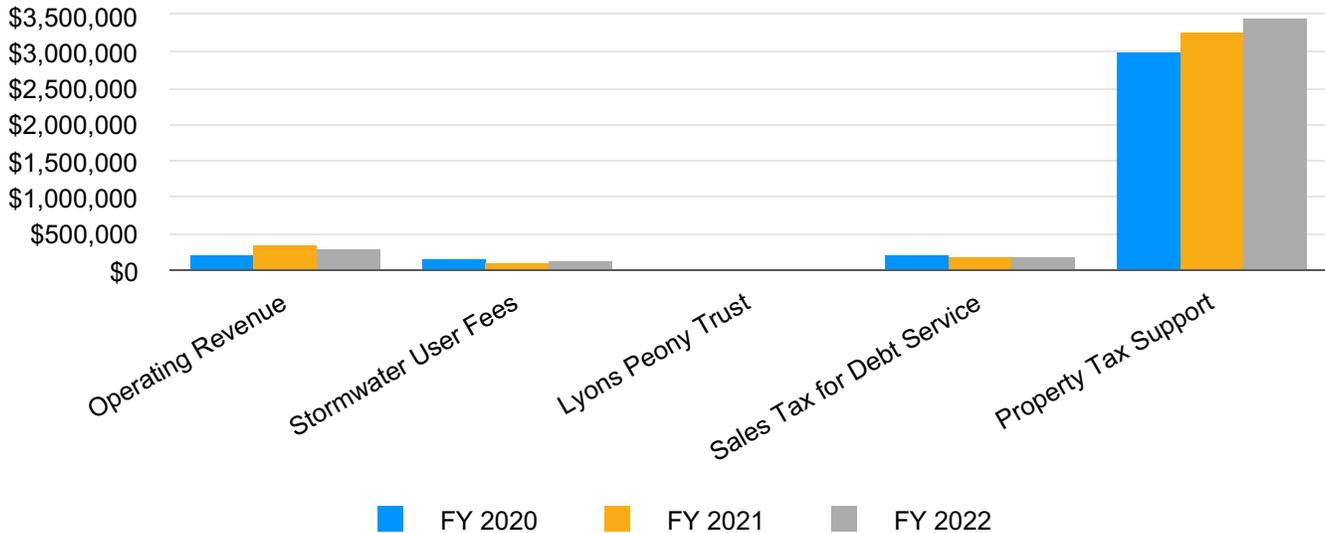
### PARTNERSHIPS

The Park Division works with various State, County, Private, and Non-Profit entities. This is to ensure sound development and management of all City assets maintained and operated by the Park Division. Some of these include: Dubuque County, Iowa Department of Natural Resources, Hillcrest Family Services, Dubuque Arboretum, Four Mounds Foundation, and the Dubuque Historical Society.

## LEISURE SERVICES PARKS DIVISION

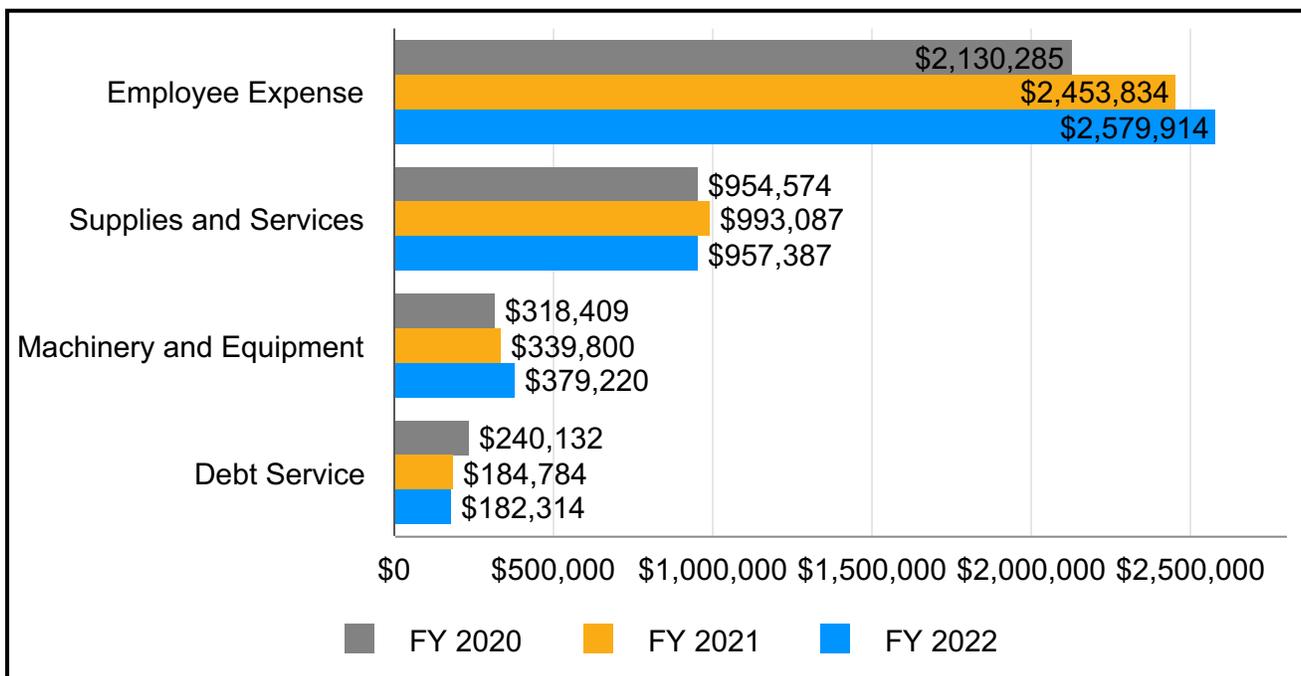
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	36.48	37.01	37.54

### Resources and Property Tax Support



The Park Division is supported by 37.54 full-time equivalent employees, which accounts for 62.94% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 3.21% in FY 2022 compared to FY 2021.

### Expenditures by Category by Fiscal Year



# LEISURE SERVICES PARKS DIVISION Parks Maintenance

**Mission & Services**

Park Maintenance provides daily maintenance and security of all parks, park and building repairs and improvements, grounds maintenance, trail maintenance, emergency storm damage response/repair, park inspections, athletic field and court maintenance, snow removal, equipment and playground maintenance and maintenance of water features and irrigation systems. It also includes maintenance of all park equipment and vehicles. Also included is assistance with maintenance of Recreation facilities.

**Areas include:** Maintenance staff maintains 16 community parks, 6 neighborhood parks, 25 mini parks, 5 new parcels for park development and a Pet Park for a total of 974 acres. Other maintenance responsibilities include 3.4 miles of median strips, 12 miles of roadway, 5 miles of sidewalks, 27 miles of off-road paved multi-use trails and 40 other areas.

Park Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$2,113,836	2,331,844	2,448,734
Resources	\$177,523	269,302	234,282

Park Maintenance Position Summary	
	FY 2022
Foreman	2.00
Leisure Services Manager	0.52
Park Division Manager	1.00
Natural Areas & Sustainable Practices Spec	0.09
Nat. Areas & Sustainable Practices Spec - Stormwater	0.40
Park Ranger	0.86
Park Fee Collector	1.09
Lead Secretary	0.40
Clerical Assistant	0.10
Maintenance Worker	7.82
Truck Driver	0.60
Laborer II - Stormwater	1.55
Laborer II	3.90
Laborer I - Stormwater	0.11
Laborer I	1.28
<b>Total FT Equivalent Employees</b>	<b>21.72</b>

**Performance Measures**

**City Council Goal: Financially Responsible, High-Performance Organization**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
1 Activity Objective: Reduce maintenance costs by converting various park areas of turf to natural and native areas.					
# acres of natural area maintained by Parks Division	100	42	54	60	

# LEISURE SERVICES PARKS DIVISION

## Public Landscape Maintenance

### Mission & Services

Public Landscape Maintenance provides for seasonal grounds maintenance of non-park, city owned properties including the Port of Dubuque, Downtown, Dubuque Technology Park, Dubuque Industrial Center West and the Gateways and Green Corridors. This division also manages the City greenhouse.

Non-Park Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$832,399	\$906,315	\$926,771
Resources	\$40,033	\$52,844	\$50,495

Non-Park Maintenance Position Summary	
	FY 2022
Horticulturist	1.00
Assistant Horticulturist - Greenhouse	2.02
Assistant Horticulturist - Port	0.26
Assistant Horticulturist - Downtown	0.30
Nat. Areas & Sustain. Spec. - Tech Park	0.30
Nat. Areas & Sustain. Spec. - DICW	0.21
Confidential Account Clerk	1.00
Mechanic	1.46
Maintenance Worker - Downtown	0.80
Maintenance Worker - Tech Park	0.25
Maintenance Worker - DICW	0.47
Laborer - Port of Dubuque	0.25
Laborer - Tech Park	0.10
Laborer - DICW	0.15
Laborer - Greenhouse	2.67
Laborer - Veteran's Memorial Park	0.58
Total FT Equivalent Employees	11.82

### Performance Measures

**City Council Goal: Sustainable Environment**

	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1</b>	<b>Activity Objective: Create a City that is beautiful and a source of pride by providing pollinator beds in City landscapes.</b>					
	# of pollinator beds (total)	25	3	12	15	
<b>2</b>	<b>Activity Objective: Provide opportunities for physical activity to improve physical and mental health through continuing to expand the City's interconnected trail system.</b>					
	# miles off-road, paved, multi-use trails	35	25.5	27.9	27.9	

# LEISURE SERVICES PARKS DIVISION

## Forestry

### Mission & Services

The Forestry activity aims to mitigate hazards caused by trees while improving the aesthetic and environmental health of the community with a focus on public safety. Forestry is responsible for the maintenance of all trees between the sidewalk and curb, trees on city property and in parks. Responsibilities include pruning, tree removal, and emergency work after storm events.

Forestry Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$454,580	\$514,051	\$518,317
Resources	\$1,695	\$1,200	\$1,600

Forestry Position Summary	
	FY 2022
Urban Forester	1.00
Equipment Operator II	1.00
Forestry Technician	1.00
Truck Driver	1.00
<b>Total FT Equivalent Employees</b>	<b>4.00</b>

### Performance Measures

#### City Council Goal: Sustainable Environment

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Continue to implement the Emerald Ash Borer(EAB) Readiness Plan to effectively treat and/or remove affected ash trees on City properties.</b>					
% of City street trees that are ash trees	14%	22%	20%	17%	
City owned ash trees removed	1350 (cumulative)	135	195	250	

Three trees placed strategically around a home can cut summer air conditioning needs by up to 50 percent.

# TRANSPORTATION SERVICES DEPARTMENT PARKING DIVISION

The Parking Division provides for the parking needs of the public and residents of the City of Dubuque, long term planning to meet future parking needs to support and encourage economic growth and stability in concert with residential parking needs in the downtown area.

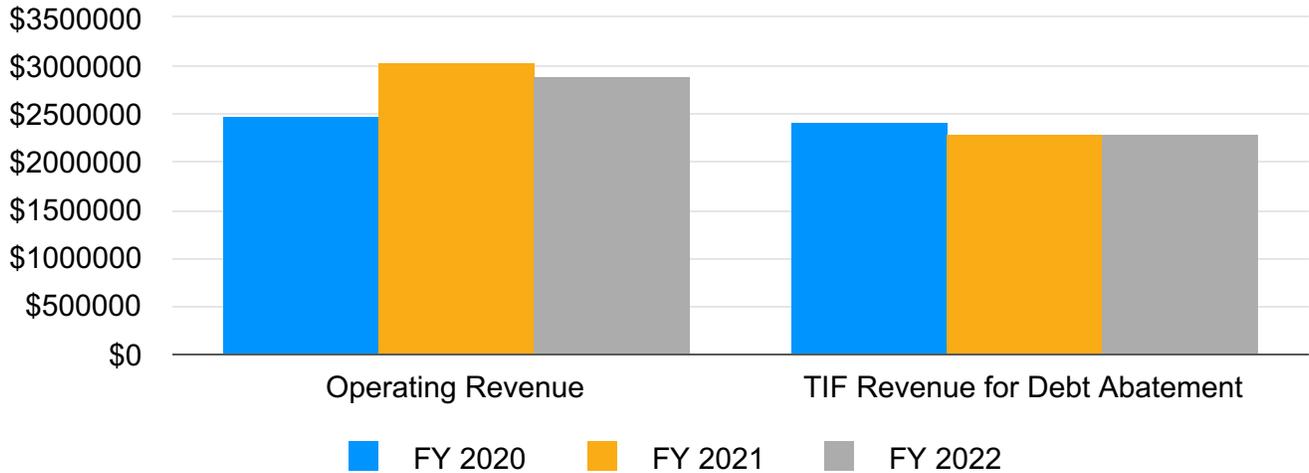
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



## TRANSPORTATION SERVICES DEPARTMENT PARKING DIVISION

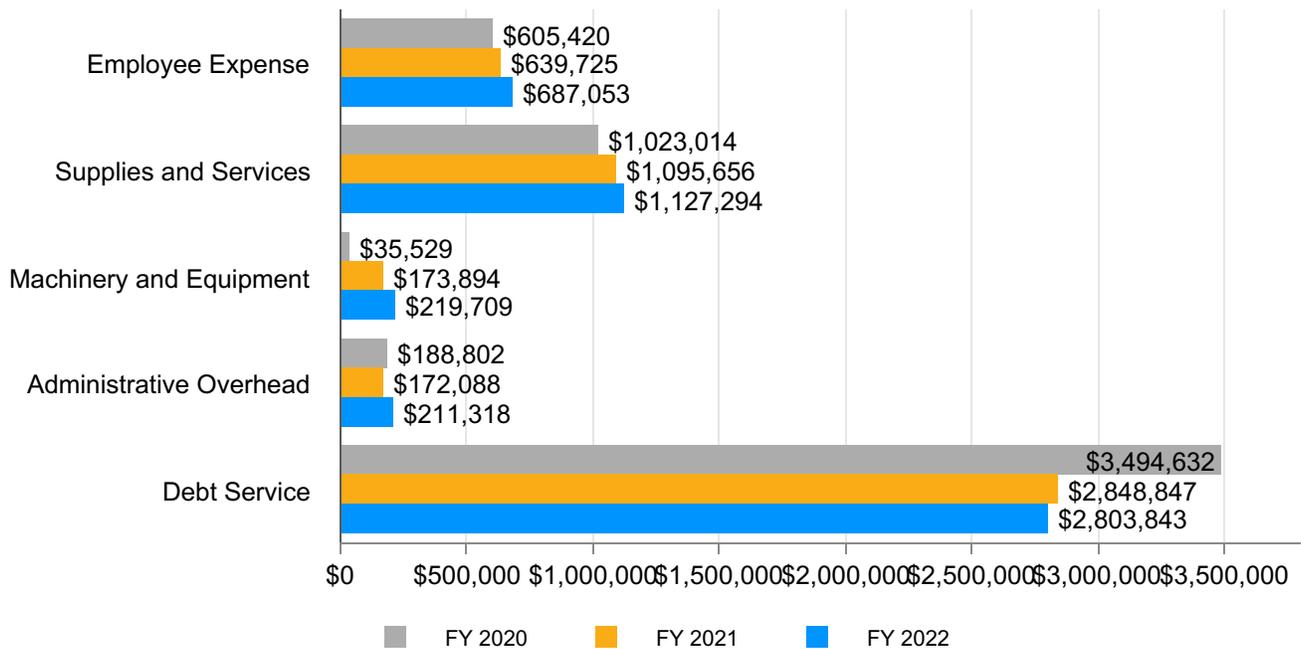
	FY 2020	FY 2021	FY 2022
<b>Full-Time Equivalent</b>	9.92	9.92	9.90

### Resources



The Parking Division is supported by 9.90 full-time equivalent employees, which accounts for only 13.60% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 0.79% in FY 2022 compared to FY 2021.

### Expenditures by Category by Fiscal Year



# TRANSPORTATION SERVICES DEPARTMENT PARKING DIVISION

## Central Business District Parking

### Mission & Services

The Central Business District is composed of the Downtown area, the Port of Dubuque and the Historic Millwork District. Parking issues include variable on-street paid parking in the commercial district, residential permit parking, parking validation programs, parking requirements for new development, a parking information campaign, increasing the parking inventory, shared parking arrangements and additional enforcement of existing regulations. The Parking Division manages six parking ramps, sixteen parking lots in the downtown area and one ramp and three lots in the Port of Dubuque. Off-street parking (ramps and lots) provide monthly, daily, hourly and event parking services to downtown area residents, workers, and visitors so they can park their vehicles in secure, customer friendly and well maintained parking facilities.

Central Business District Parking Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,921,250	\$1,346,396	\$1,343,578
Resources	\$1,523,243	\$1,575,297	\$1,521,542

Central Business District Parking Position Summary	
	FY 2022
TRANSPORTATION SERVICES	0.50
OPERATIONS SUPERVISOR	0.50
TRANSPORTATION ANALYST	0.50
FIELD SUPERVISOR	0.50
CONFIDENTIAL ACCOUNT	1.30
DISPATCHER	0.10
PARKING SYSTEM TECHNICIAN	2.00
LABORER	0.27
Total FT Equivalent Employees	5.67

### Performance Measures

**City Council Goal: Robust Local Economy**

	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Provide, maintain, and improve an accessible, functional, and self-supporting parking system</b>					
# smart parking spaces	200	0	0	100	

# TRANSPORTATION SERVICES DEPARTMENT PARKING DIVISION

## Metered Parking

### Mission & Services

The Parking Division manages 1,859 street and lot parking meters. These consist of time increments of 20 minute, 40 minute, 1 hour, 2 hour, 4 hour and 10 hour. The parking division provides enforcement in the downtown area and in residential and business areas outside the downtown area. The Parking Division offers [Passport Parking](#), allowing motorists to conduct parking transactions by mobile phone.

Metered Parking Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$245,817	\$259,278	\$312,371
Resources	\$788,995	\$1,046,884	\$965,085

Metered Parking Position Summary	
	FY 2022
Parking Meter Checker	3.30
Parking Revenue Collector	0.73
<b>Total FT Equivalent Employees</b>	<b>4.03</b>

### Performance Measures

#### City Council Goal: Robust Local Economy

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Manage parking to maximize the available space.</b>					
# of expired meter citations	8,995	9,994	7,578	9,496	
# of courtesy meter citations (no fine for first citation)	5,718	6,353	4,540	4,647	
# of alternate side parking citations issued	1,886	2,096	1,686	1,991	
# of improper use of disabled parking spaces citations	567	630	349	598	

# PLANNING SERVICES



The mission of the Planning Services Department is to provide friendly, knowledgeable and professional City Planning, Historic Preservation and Development Services to city residents to ensure a Viable, Livable and Equitable Dubuque. Planning Services staff works in partnership with volunteer city residents on the Zoning Advisory Commission, Zoning Board of Adjustment, Historic Preservation Commission, and Long Range Planning Advisory Commission to accomplish this mission.



# PLANNING SERVICES

## SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

### PEOPLE

Planning Services staff interacts daily with customers to facilitate review of residential, office, commercial, institutional and industrial development proposals through an open, transparent, service-oriented process. Staff resolves zoning enforcement issues by working with residents and businesses to achieve voluntary compliance. Staff also works with the Zoning Advisory Commission and Zoning Board of Adjustment by facilitating neighborhood input on development proposals to:

- promote a sound, safe, healthy, and sustainable community,
- encourage good development and support the conscientious developer,
- protect existing property values and uses, and



### PLANNING

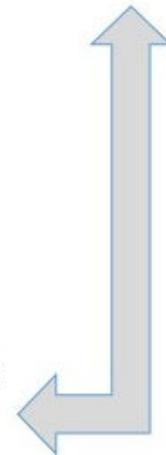
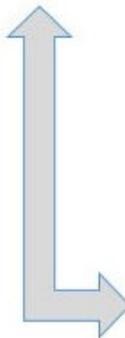
Planning Services staff works with the Long-Range Planning Advisory Commission to create a viable, livable, and equitable community and plan for a better future through the long-term Comprehensive Plan and strategic short-term plans for urban renewal and revitalization.

Planning Services staff works with the Historic Preservation Commission to protect, promote and enhance the historic, cultural and aesthetic resources that make Dubuque a unique, identifiable and vital community through preservation planning, design guidelines, technical assistance and financial incentives.



### PARTNERSHIPS

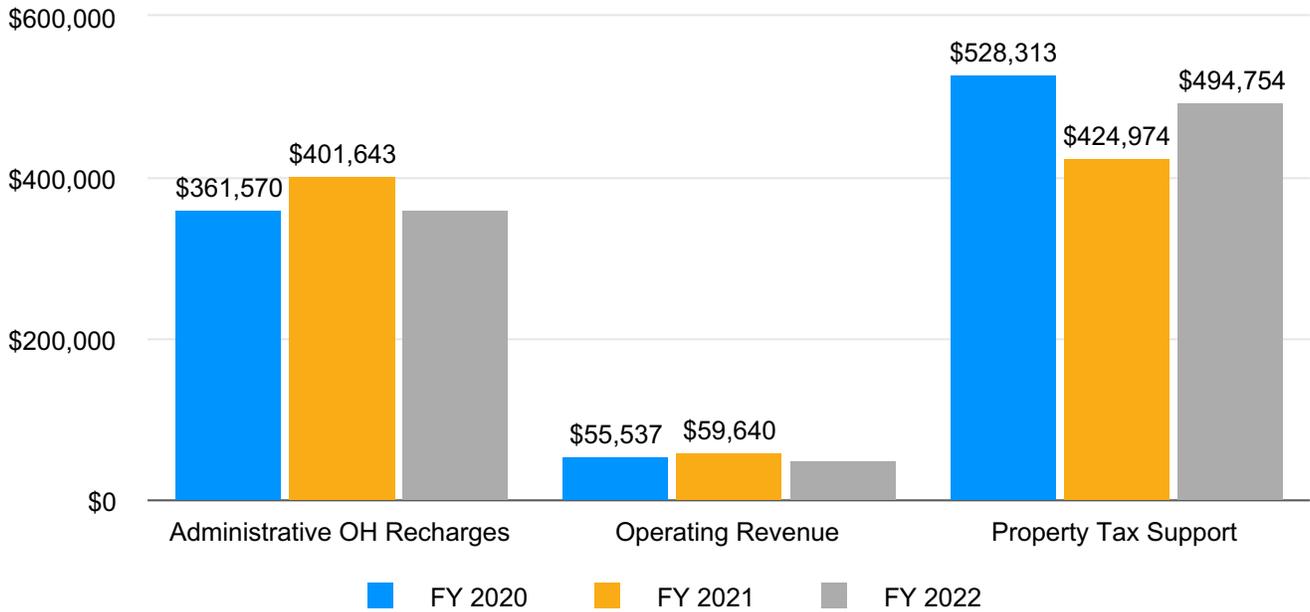
Planning Services staff collaborates with City departments; local, state and federal agencies; private sector and non-profits to facilitate development, enhance neighborhood quality, and support regional efforts. Major collaborations include: sustainability, annexation, riverfront development, downtown and neighborhood revitalization, public health, watershed management, and regional parks, open space and bike/hike trail systems.



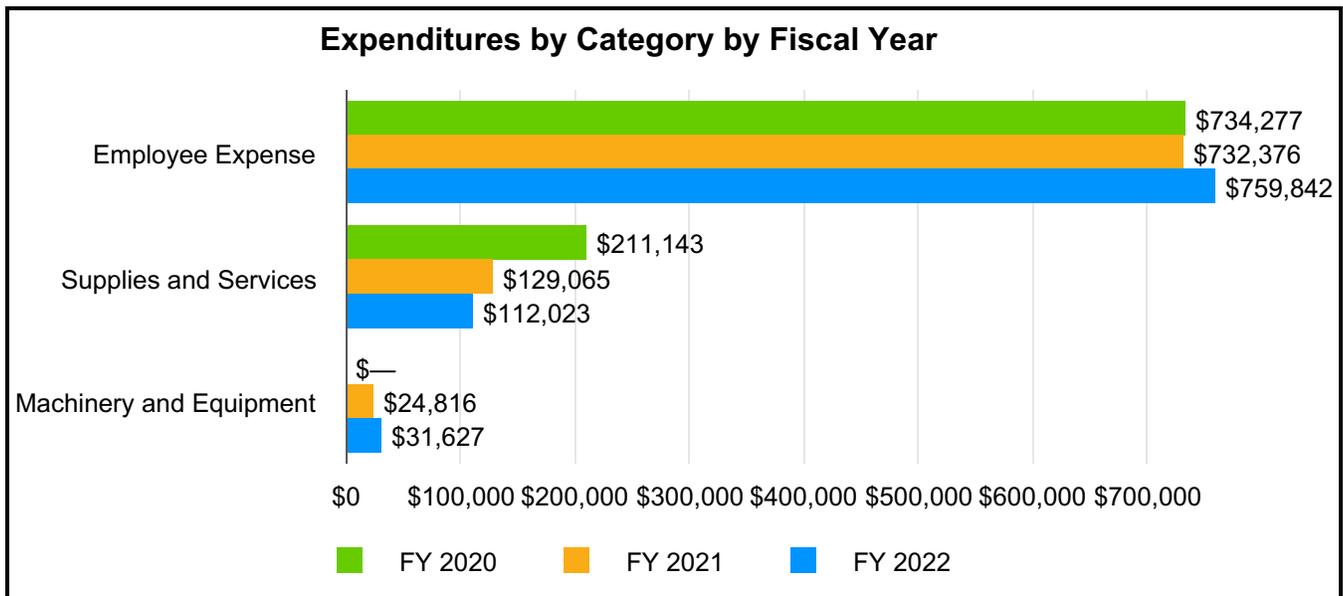
# PLANNING SERVICES

	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	8.38	8.38	8.38

## Resources and Property Tax Support



The Planning Services Department is supported by 8.38 full-time equivalent employees, which accounts for 84.10% of the department expense as seen below. Overall, the department's expenses are expected to increase by 1.94% in FY 2022 compared to FY 2021.



# PLANNING SERVICES

## Development Services

### Mission & Services

Development Services focuses on fostering and building partnerships with residents, business owners, entrepreneurs and developers through the efficient, knowledgeable and professional facilitation and coordination of public and private development activities in the city. This is achieved by providing accurate information concerning City plans, policies and ordinances to the [Zoning Board of Adjustment](#), [Zoning Advisory Commission](#) and the City Council, and to other City staff, developers, applicants, and residents. Staff is continually working to build relationships with the community at large by encouraging voluntary compliance with the City’s zoning code to improve the quality of life in our neighborhoods and business districts.

Development Service Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditure	\$429,280	\$471,922	\$489,357
Resources	\$37,051	\$57,394	\$47,353

Development Service Position Summary	
	FY 2022
Associate Planner	1.00
Assistant Planner	2.00
Zoning Enforcement Officer	1.00
Secretary	0.40
<b>Total Full-Time Equivalent Employees</b>	<b>4.40</b>

### Performance Measures

#### City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
1	<b>Activity Objective: Provide effective customer service, knowledge of development regulations, and department efficiency to encourage voluntary compliance and effectively serve the community.</b>					
	# of square feet of approved development (combined commercial, industrial, and institutional)	200,000	135,915	403,778	270,000	
	% average score (out of 100) awarded by customers via ongoing Planning Department customer service survey.	100%	98.3%	95%	97.5%	
	# of inspections conducted to bring properties into compliance	1,368	1,424	1,312	1,400	

#### City Council Goal: Financially Responsible, High-Performance City Organization

2	<b>Activity Objective: Provide seamless communication to ensure the City Council, City Manager, Boards, Commissions, and residents remain informed about development activities within the City.</b>					
	# Avg. days of review and approval from application deadline by Zoning Board of Adjustment	23.5	23.5	23.5	23.5	
	# Avg. days from application deadline to City Council for Zoning Advisory Commission	55	55	55	55	

# PLANNING SERVICES

## City Planning

### Mission & Services

The primary function of [City Planning](#) is to engage the community in developing and updating a long-term vision and Comprehensive Plan for future growth and development, led by the [Long Range Planning Advisory Commission](#).

City Planning Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$516,140.23	\$414,335	\$414,135
Resources	\$380,056.08	\$403,889	\$361,385

City Planning Position Summary	
	2022
Planning Services Manager	1.00
Assistant Planner	1.00
Planning Technician	1.00
Secretary	0.60
Planning Intern	0.38
<b>Total Full-Time Equivalent</b>	<b>3.98</b>

### Performance Measures

**City Council Goal: Partnerships for a Better Dubuque**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Begin implementation of the Imagine Dubuque 2037 Plan.</b>					
# of Imagine Dubuque Technical Team Meetings	6	3	5	5	

# PLANNING SERVICES

## Historic Preservation

### Mission & Services

[Historic Preservation](#) works to promote, protect and enhance the city’s historic, cultural, aesthetic and environmental resources. Staff support the [Historic Preservation Commission](#) with exterior design review; evaluation, nomination, and registration of historic properties; and public outreach. Staff helps ensure projects comply with Federal requirements, such as Section 106 reviews.

Historic Preservation Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$516,140.23	\$414,335	\$414,135
Resources	\$380,056.08	\$403,889	\$361,385

Historic Preservation Position Summary	
	FY 2022
Planning Services Manager	1.00
Assistant Planner	1.00
Planning Technician	1.00
Secretary	0.60
Planning Intern	0.38
<b>Total Full-Time Equivalent Employees</b>	<b>3.98</b>

### Performance Measures

#### City Council Goal: Vibrant Community

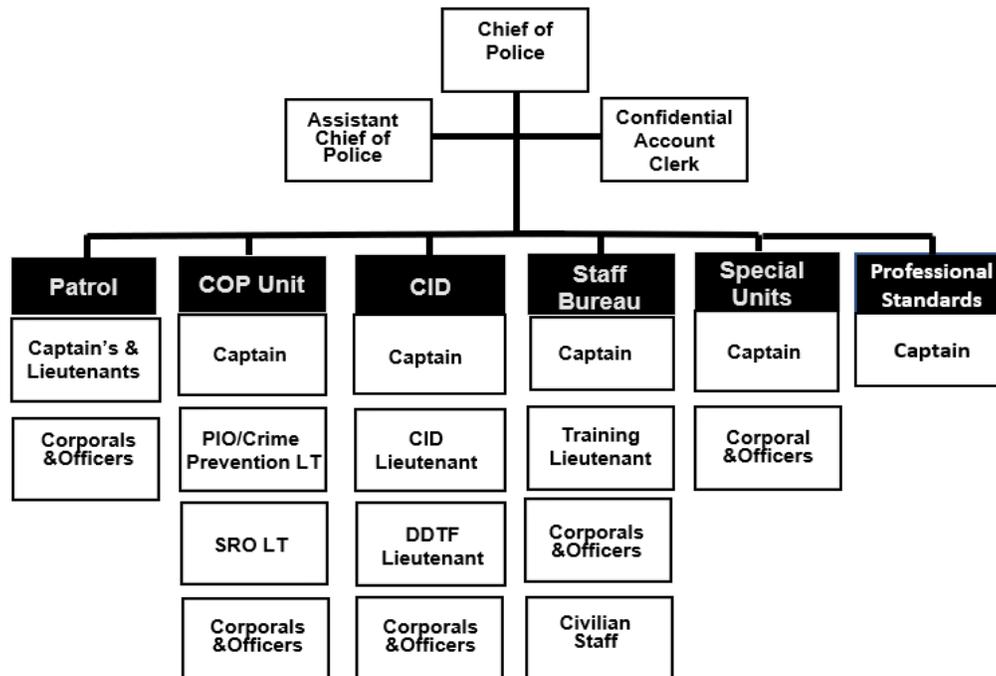
#### 1 Activity Objective: Promote, enhance, and preserve the community's historic & cultural resources.

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
# Avg. days Historic Preservation review and approval time from application deadline	17.5	17.5	18.5	17.5	
\$ investment in historic and downtown neighborhoods	\$3.0 million	\$4.0 million	\$3.0 million	\$3.0 million	

# DUBUQUE POLICE DEPARTMENT

The Mission of the Dubuque Police Department is to provide a safe and secure environment for citizens, visitors and guests so they can experience a stable, thriving community free of danger, injury or threat of harm.

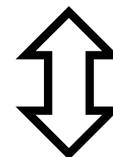
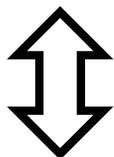
## Organizational Chart



## SUCCESS IS ABOUT PEOPLE, PLANNING, AND PARTNERSHIPS LEADING TO OUTCOMES

### People

The Dubuque Police Department offers seven opportunities for the community to become involved in policing: Auxiliary Police, Citizen's Police Academy, Youth Academy, School Resource Officers, Social Media Outreach, Dubuque Police Ride Along Program, and Police Explorer Program.



### Partnerships

The Dubuque Police Department utilizes partnerships with other federal, local, and state entities, private organizations and individuals to support the City Council Goal of Livable Neighborhoods.



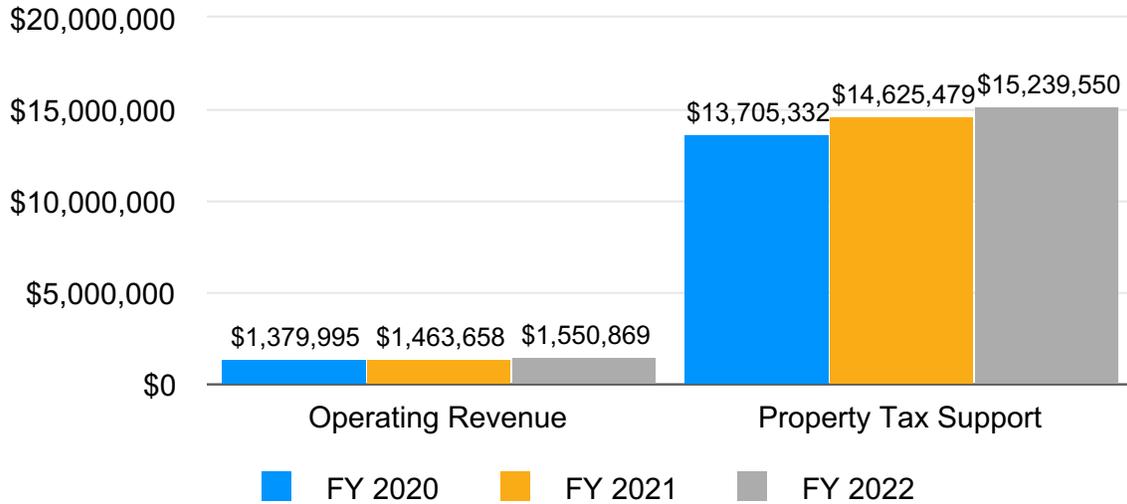
### Planning

The Dubuque Police Department supports the City Council Goal of Vibrant Community: Healthy and Safe by working with all City Departments and community partners to ensure professional police service.

# DUBUQUE POLICE DEPARTMENT

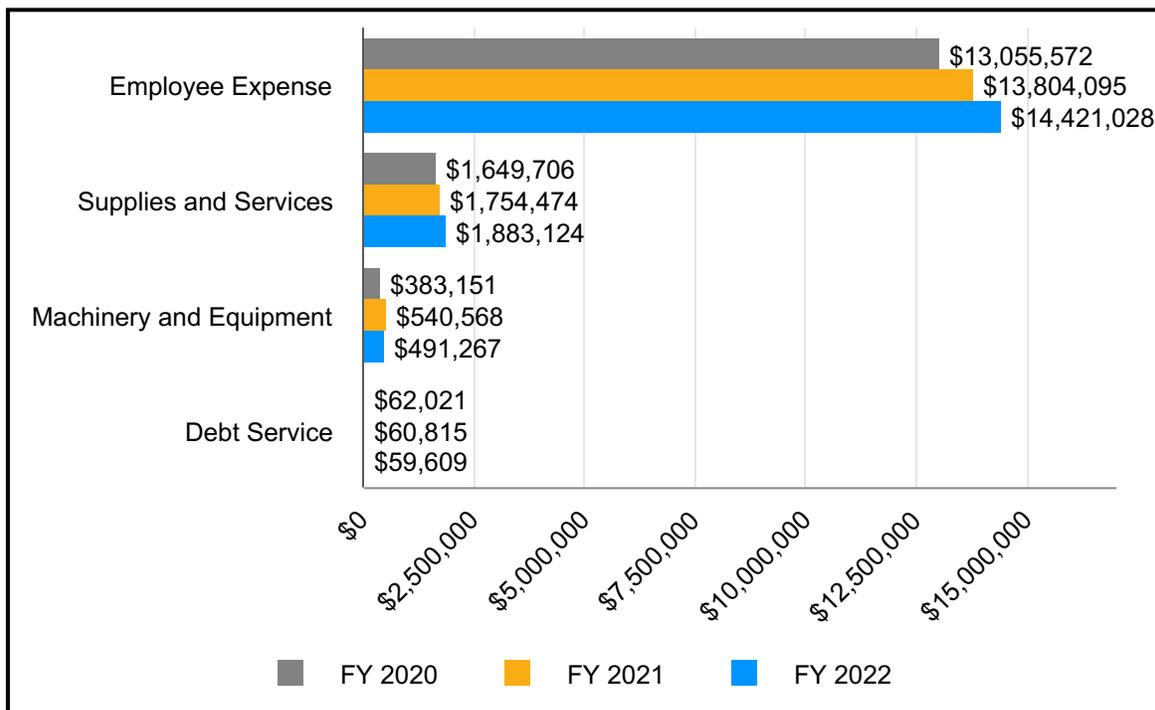
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	120.56	121.56	122.56

## Revenue and Property Tax Support



The Police Department is supported by 122.56 full-time equivalent employees, which accounts for 85.56% of the department expense as seen below. Overall, the department's expenses are expected to increase by 4.30% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# DUBUQUE POLICE DEPARTMENT

## Administration

### Overview

The Police Department is responsible for providing community service and protection, creating a safe and secure environment for the citizens we serve. It also provides for maintenance, equipment, materials, supplies and repairs necessary for the operation of the department at the Dubuque Law Enforcement Center; as well as completing all requirements to maintain our status as an accredited law enforcement agency. Service is provided 24/7. Police Administration oversees the following divisions within the department: Community Oriented Policing, Criminal Investigation, Patrol, Staff Services, Special Units and Professional Standards. Staff Services encompasses Records and Identification and Training activities.

Administration Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,059,527	\$1,035,201	\$1,218,717
Resources	\$5,043	\$1,507	\$1,850

Administration Position Summary	
	FY 2022
Police Chief	1.00
Assistant Police Chief	1.00
Community Diversion/Prevention Coordinator	1.00
Account Clerk Confident	1.00
<b>Total FT Equivalent Employees</b>	<b>4.00</b>

### Performance Measures

#### City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
1	<b>Activity Objective: Encourage all to feel safe in the community by providing expedient and efficient customer service and staffing and training quality, diverse applicants.</b>					
	# of calls for service handled per fiscal year	55,000	55,695	53,445	55,000	
	# of officer applicants received & hired per calendar year	100 (5)	105 (5)	120 (8)	130 (8)	

# DUBUQUE POLICE DEPARTMENT

## Community Oriented Policing

### Mission & Services

[Community Oriented Policing](#) promotes positive relationships between police and community, establishing a problem solving philosophy by addressing the causes of crime and encourages long-term innovative problem solving, and improving law enforcement-community partnerships with better quality communication. This activity enhances police services by shifting the focus of police work from responding to individual incidents to addressing problems identified by the community and emphasizing the use of problem-solving approaches to supplement traditional law enforcement. This is demonstrated by [involvement with the City of Dubuque Housing Department](#), [School Resource Officers](#), Public Information, and involvement with landlords and neighborhood associations.

Community Oriented Policing Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$ 1,424,888	\$ 1,723,567	\$ 1,794,339
Resources	\$ 304,882	\$ 417,045	\$ 512,833

Community Oriented Policing Position Summary	
	FY 2022
Police Captain	1.00
Police Lieutenant	2.00
Police Corporal	3.00
DARE Police Officer	1.00
School Resource Officer	5.00
Police Officer	2.00
<b>Total FT Equivalent Employees</b>	<b>14.00</b>

### Performance Measures

#### City Council Goal: Partnership for a Better Dubuque

	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
1	<b>Activity Objective: Public—Police engagement through neighborhood associations, landlord associations, and other community-based groups.</b>					
	# of background checks performed for landlords*	6,000	6,348	5,956	6,000	
	# of Facebook followers	15,000	11,646	13,823	14,000	

\*The diminished number of checks can be attributed to COVID



# DUBUQUE POLICE DEPARTMENT

## Criminal Investigation

### Mission & Services

The [Criminal Investigation Division](#) (CID) conducts in-depth investigations into major crimes that occur, including death investigations, sexual abuse, robbery, arson, child abuse, dependent adult abuse, kidnapping, serious assault, major financial crime and computer related crimes. CID is also assigned staff who work primarily in narcotics enforcement and are assigned to the [Dubuque Drug Task Force](#) (DDTF).

Criminal Investigation Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,623,457	\$1,767,617	\$1,776,582
Resources	\$44,227	\$61,860	\$73,577

Criminal Investigation Position Summary	
	FY 2022
Police Captain	1.00
Police Lieutenant	2.00
Police Corporal	4.00
Patrol Officer	6.00
<b>Total FT Equivalent Employees</b>	<b>13.00</b>

### Performance Measures

#### City Council Goal: Financially Responsible, High-Performance Organization

Performance Measure (KPI)	Target	CY18 Actual	CY19 Actual	CY20 Estimate	Performance Indicator
<b>1 Activity Objective: Provide a safer community by deterring crime, providing advice on criminal investigations, and supporting the Drug Task Force and local Opioid responses.</b>					
Total pounds of prescription drugs received through drug take-back events	1,400	1,301	1,200	800	
Total pounds of prescription sharps received through drug take-back events	300	219	200	350	

CY20 Estimate reflects actual numbers. Normally two events are held, one in Spring, and one in Fall. Due to COVID, the Spring event was not held. One event was held October 24, 2020 and the numbers reflect that single event. No others are planned for the remainder of the year.

# DUBUQUE POLICE DEPARTMENT

## Patrol

### Mission & Services

Prevent and control conduct threatening to life, property and public order by responding to reports of crimes, accidents and other emergencies, identifying criminal activity and hazardous conditions, and taking appropriate action.

Patrol Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$8,945,907	\$9,413,703	\$9,758,028
Resources	\$705,287	\$594,359	\$579,682

Patrol Position Summary	
	FY 2022
Police Captain	3.00
Police Lieutenant	8.00
Police Corporal	7.00
Patrol Officer	57.00
<b>Total FT Equivalent Employees</b>	<b>75.00</b>

### Performance Measures

#### City Council Goal: Vibrant Community, Healthy and Safe

Performance Measure (KPI)	Target	CY 2018	CY 2019	CY 2020 Estimate	Performance Indicator
<b>1 Activity Objective: Ensure a safe and secure community environment.</b>					
Community Conditions:Dubuque is a Safe Place to Live*	75%	64%	N/A	68%	
# of Part I Crimes Against Persons	<200	190	190	200	
# of Part I Property Crimes	<2,000	1,543	1,319	1,600	

\*Based on bi-annual GDDC survey

# DUBUQUE POLICE DEPARTMENT

## Staff Services

### Mission & Services

Staff Services encompasses several activities. One supervisor with the rank of Captain oversees Staff Services, Training, and Records and Identification. Daily operations include providing clerical support to all divisions, training, Traffic Unit, Accreditation and maintaining official records of the police department.

Staff Services Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,963,442	\$2,080,369	\$2,182,423
Resources	\$258,867	\$329,295	\$322,957

Staff Services Position Summary	
	FY 2022
Police Captain	2.00
Police Corporal - Staff Services	1.00
Police Corporal - Records	1.00
Police Lieutenant - Training	1.00
Patrol Officer	3.00
Law Enforcement Support Specialist	1.00
Records Supervisor	1.00
Records Clerk - FT	2.00
Records Clerk - PT	1.24
Secretary	1.00
Clerical Assistant	0.75
Community Resource Officer	0.57
Clerk Typist	1.00
<b>Total FT Equivalent Employees</b>	<b>16.56</b>

### Performance Measures

#### City Council Goal: Vibrant Community, Healthy and Safe

Performance Measure (KPI)	Target	CY18 Actual	CY19 Actual	CY20 Actual	Performance Indicator
<b>1 Activity Objective: Maintain the appropriate level of policy, personnel, and fleet to perform duties.</b>					
Maintain accreditation (compliance with all 484 standards)	100%	✓	✓	✓	
Traffic Contacts	8,500	8,479	7,925	6,800	
Traffic Accident Investigations	< 3,000	2,590	2,861	1,330	

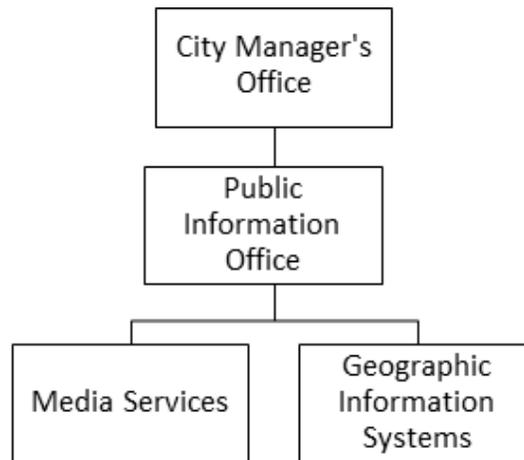
Due to frozen positions, the Traffic Unit is currently disbanded.

## PUBLIC INFORMATION OFFICE

The City of Dubuque Public Information Office (PIO) facilitates an accurate and consistent flow of public information to the City's various constituencies to increase public awareness about the activities, programs, and services provided by the City of Dubuque.

### Mission & Services

The Public Information Office communicates the goals and activities of city government to the city's many publics, both internal and external. The Public Information Officer oversees the Media Services and Geographic Information System (GIS) activities. Services provided by the Public Information Office include publications and graphic design, online presence management, media relations, special events, and Bee Branch Watershed Flood Mitigation Project communications.



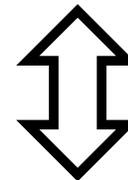
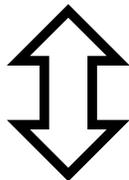
## SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

### PEOPLE

Public Information Office staff serve on Leadership Team, the Employee Recognition Committee, Travel Dubuque Advisory Board, Intercultural Communications Marketing Team, and the Local Emergency Preparedness Committee.

### PLANNING

The Public Information Office supports all departments/divisions in planning activities to promote their programs and activities and assists with promoting engagement opportunities and tools to provide public input into those processes.



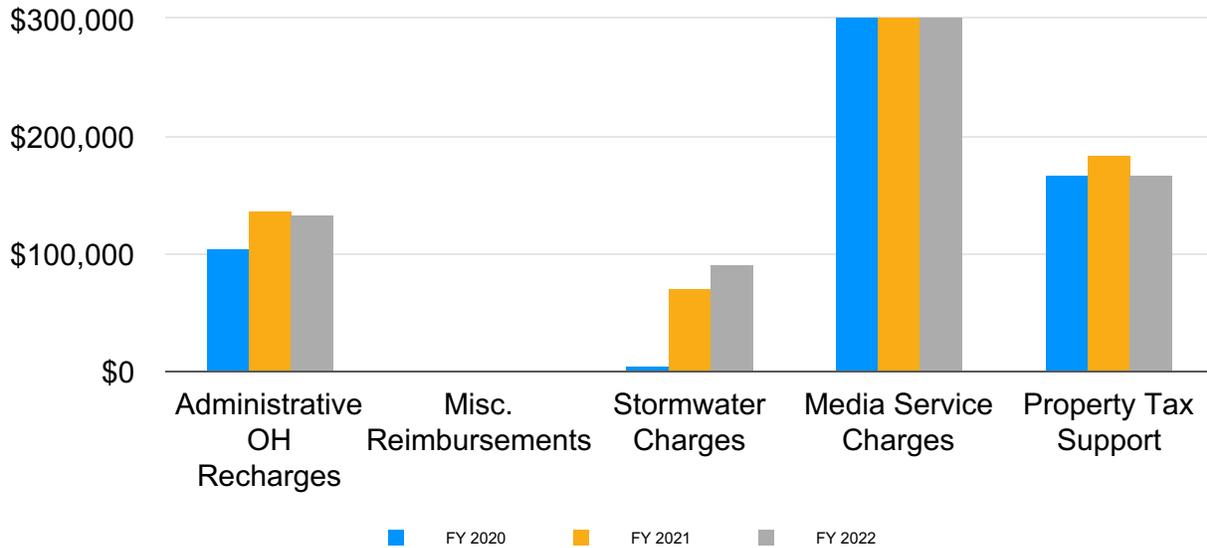
### PARTNERSHIPS

The Public Information Office partners daily with other City departments and divisions and frequently collaborates with strategic partner organizations and agencies.

# PUBLIC INFORMATION OFFICE

	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	6.38	6.50	6.00

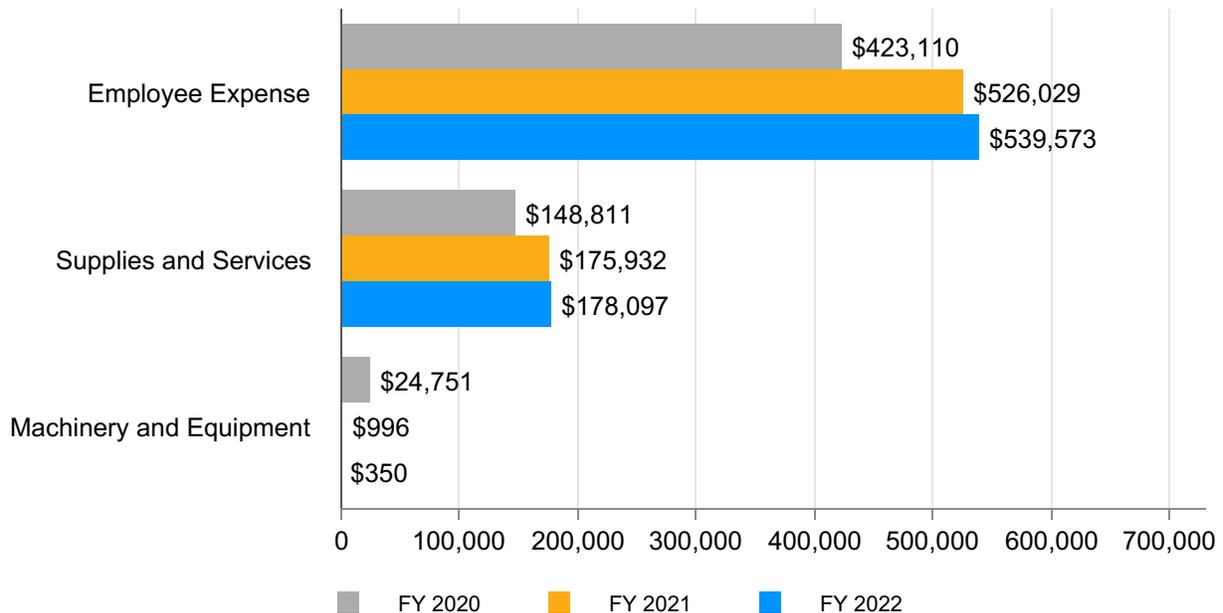
## Resources and Property Tax Support



Includes Public Information Office and Geographic Information Systems.

The Public Information Office is supported by 6.00 full-time equivalent employees, which accounts for 75.15% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 2.14% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



## PUBLIC INFORMATION OFFICE

Position Summary	
	FY 2022
PUBLIC INFORMATION OFFICER	1.00
COMMUNICATIONS SPECIALIST	0.75
COMMUNICATIONS SPECIALIST	0.25
COMMUNICATIONS ASSISTANT	1.00
COMMUNICATIONS SPECIALIST	0.75
<b>Total FT Equivalent Employees</b>	<b>3.75</b>

### Performance Measures

**City Council Goal: Financially Responsible, High-Performance City Organization**

**1 Dept. Objective: Promote the services, programs, projects, and initiatives of the City through diverse mediums.**

Performance Measure (KPI)	Target	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
# of Facebook Followers	+25% annually	2,738 (+43%)	4,469 (+63%)	7,390 (+65%)	9,238 (+25%)	
Facebook Total Reach	+10% annually	439,699	1,325,118 (+201%)	2,341,074 (+77%)	2,575,181 (+10%)	
# of Twitter Followers	+5% annually	3,800 (+15%)	4,006 (+5%)	4,336 (+8%)	4,553 (+5%)	
Tweet Impressions	+10% annually	477,500	422,600 (-12%)	550,892 (+30%)	605,981 (+10%)	
# of NotifyMe Subscribers to News Releases	+5% annually	810 (+2%)	823 (+2%)	871 (+6%)	914 (+5%)	

**2 Dept. Objective: Maintain an updated, comprehensive, and interactive City website for residents and stakeholders to access information and communicate with City staff and elected officials.**

Homepage Page Views	+2% annually	561,281	586,917 (+5%)	652,313 (+11%)	665,339 (+2%)	
# Service Requests processed through WebQA	+2% annually	20,911	22,429 (+7%)	22,519 (+0.4%)	22,969 (+2%)	
% of Service Requests submitted directly by citizens via Citizen Support Center	+2% annually	15.2%	17% (+2%)	17% (+0%)	19% (+2%)	

**3 Dept. Objective: Provide timely and accurate information related to the Bee Branch Creek Watershed Flood Mitigation Project to residents and businesses directly impacted by the project and other stakeholders.**

# of Facebook Followers	+10% annually	662	876 (+32%)	1,138 (+30%)	1,252 (+10)	
# Notify Me subscribers to Bee Branch news	+5% annually	541	550 (+2%)	602 (+9%)	632 (+5%)	

## PUBLIC INFORMATION OFFICE

### Top Search Terms Used on City of Dubuque Website

	FY2018	FY2019	FY2020
#1	Eagle Point Park	Eagle Point Park	CODI
#2	Flora Pool	Housing	Housing
#3	Housing	Parking	Eagle Point Park
#4	Shot Tower	Jobs	Parking
#5	Swim Lessons	Swim Lessons	Section 8
#6	Jobs	Garbage	Garbage
#7	Parking	Shot Tower	Jobs
#8	CODI	Bids	Flora Pool
#9	Arrests	Flora Pool	Building Permits
#10	Hotels	Employment	Bids

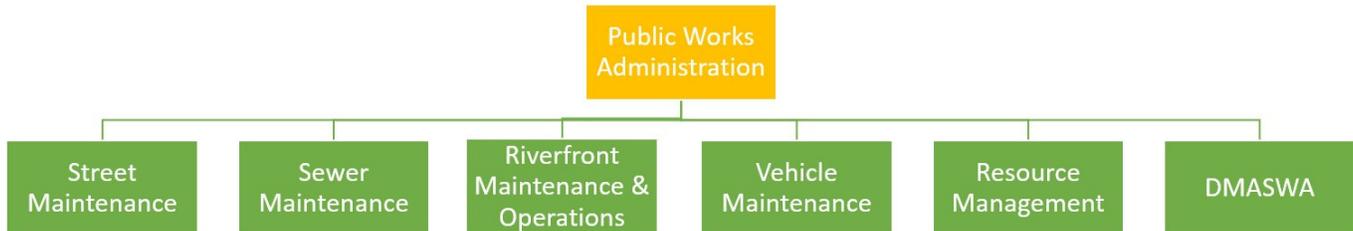
### Top Pages Visited on City of Dubuque Website

*(excluding homepage)*

	FY2018	FY2019	FY2020
#1	Job Opportunities	Leisure Services	Coronavirus
#2	Leisure Services	Pay a Bill or Fine	Pay a Bill or Fine
#3	Pay a Bill or Fine	Utility Billing	Leisure Services
#4	Utility Billing	Dubuque Employment Opportunities	Utility Billing
#5	Police	Job Opportunities	Alerts: Street Closures, Detours, & Emergencies
#6	The Jule	The Jule	Dubuque Employment Opportunities
#7	Dubuque Employment Opportunities	Police	Police
#8	Miller Riverview Park & Campground	Eagle Point Park	The Jule
#9	Eagle Point Park	Miller Riverview Park & Campground	Eagle Point Park
#10	Flora Park Swimming Pool	Flora Park Swimming Pool	Miller Riverview Park

# PUBLIC WORKS

The Public Works Department provides for the timely and efficient delivery of numerous essential public services, ensures a safe, pleasant and sustainable community environment, and provides for the effective movement of goods and citizens on city streets.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

### PEOPLE

Public Works staff are provided professional development opportunities to improve their knowledge and expertise in order to provide for the development and promotion of public education and customer outreach programs to schools, civic organizations, city councils, county supervisors, and citizens throughout Dubuque and Delaware counties.

### PLANNING

Department planning is focused on greater effectiveness and efficiencies in the maintenance of Dubuque's street, riverfront, and sewer infrastructure, the maintenance of the City's vehicles and heavy equipment, the management of the municipal solid waste and recyclables generated by our citizens, and the management and operation of the DMASWA's facilities.



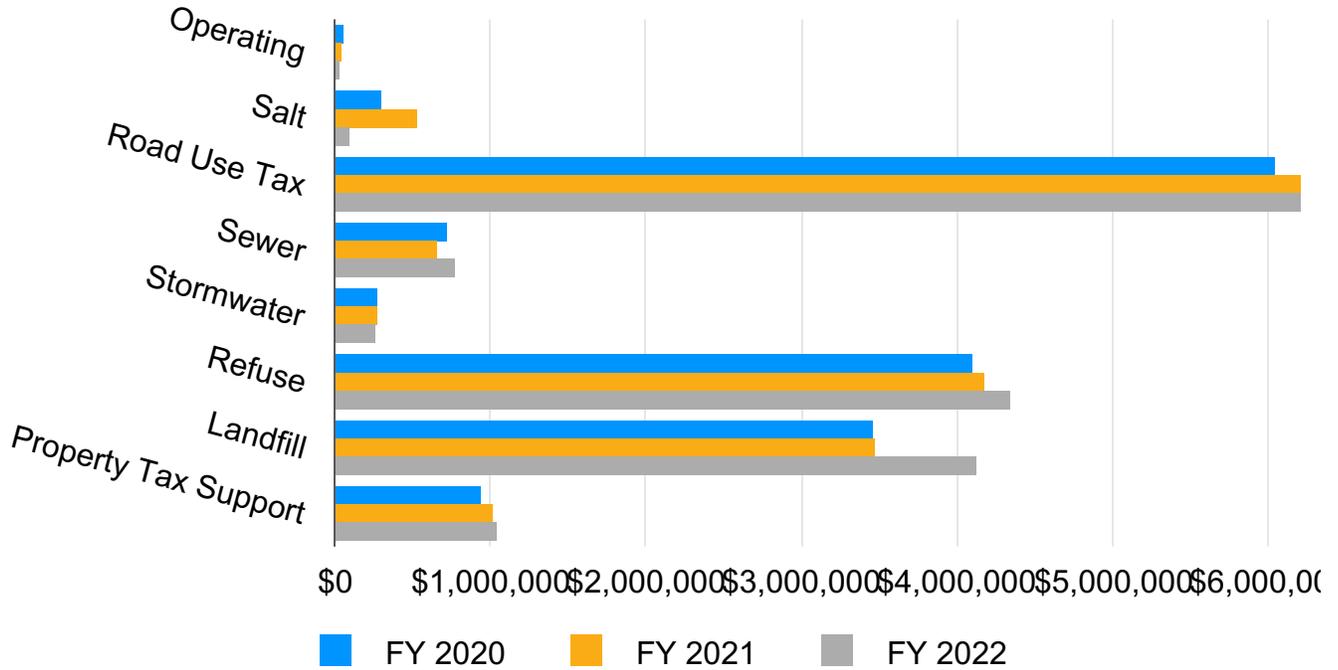
### PARTNERSHIPS

In addition to its strong partnerships with the Engineering, Water, Leisure Services, Fire, and Police departments, the Public Works Department partners with numerous state and federal agencies. It also has contractual partnerships with the City of Asbury, Dubuque County, Scott County, Delaware County, Loras College, the University of Dubuque, the Iowa Northland Regional Council of Governments, Keep Iowa Beautiful, and the Dubuque County Conservation Board.

# PUBLIC WORKS

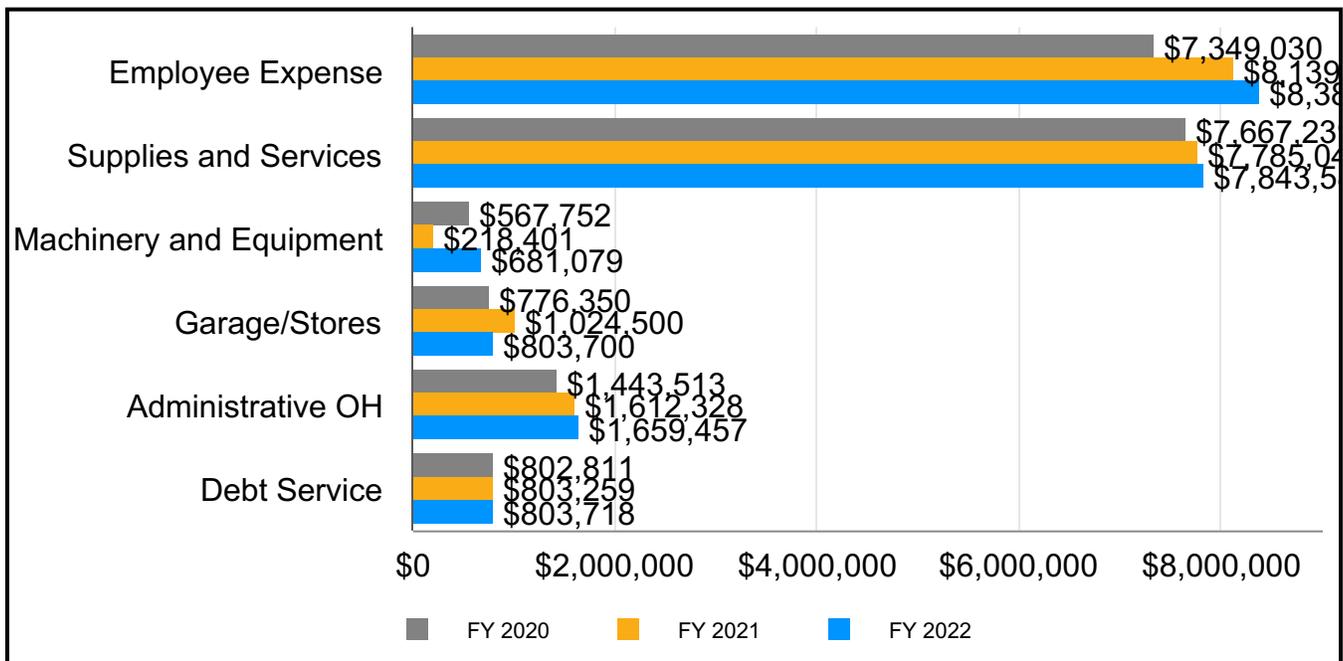
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	91.96	93.28	93.28

## Resources



The Public Works Department is supported by 93.28 full-time equivalent employees, which accounts for 48% of the department expense as seen below. Overall, the department's expenses are expected to decrease by 5% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# PUBLIC WORKS

## Public Works Administration

### Mission & Services

Public works administration provides direction and supervisors for employees of the department who are responsible for: maintaining and cleaning Dubuque’s streets, alleys, sanitary sewers, storm sewers, retaining walls, sidewalks, steps and riverfront, street and traffic sign repairs, traffic signal and street light maintenance, utility location support, refuse collection, floodwall operations, landfill operations, yard waste collection, DMASWA administrative and education support, large item collection, curbside recycling collection, curb side electronic recycling collection, e-scrap recycling, rural recycling drop-off facilities, composting operations, household hazardous materials regional collection center, landfill methane management, Port of Dubuque facility maintenance, Jule fleet maintenance, and City fleet maintenance.

Administration Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$(17,909)	\$3,358	\$3,185
Resources	\$35	\$119	\$63

Administration Position Summary	
	FY 2022
Public Works Director	1.00
Assistant Public Works Director	1.00
Account Clerk II	1.00
Secretary	2.00
Clerical Assistant	—
<b>Total FT Equivalent Employees</b>	<b>5.00</b>

### Performance Measures

#### City Council Goal: Financially Responsible, High-Performance Organization

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1 Activity Objective: Provide effective and timely response to resident requests for information and service to avoid disruption in residents' daily lives.</b>					
Avg. time to respond to resident requests for non-emergency action	< 96 hrs	N/A	75 hrs	72 hrs	
% of phone support answer rate	>95%	N/A	N/A	70%	
# of requests for service for Public Works (via online Citizen Support Center)	N/A	10,522	10,945	11,500	N/A

Citizens frequently assume that the many essential services provided by the Public Works Department are supported by 24/7 staffing. Since that is not the case, responses to citizen inquiries and requests for non-essential service can take as long as 96 hours to complete.

# PUBLIC WORKS

## Street Maintenance

### Mission & Services

Provide for the safe and efficient movement of motor vehicles on City streets and alleys and the safe movement of pedestrians on public sidewalks and steps maintained by the department. Also, safeguard public health and provide for the general welfare of residents and visitors to the community through street sweeping and weed-cutting on City-owned properties and along City right-of-way. Responsibilities include [street maintenance](#), street cleaning, [snow and ice control](#), [street light and traffic light maintenance](#), and [street signs and markings](#).

Street Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$5,714,178	\$6,077,488	\$6,343,478
Resources	\$3,240,992	\$3,056,396	\$3,459,392

Street Maintenance Position Summary	
	FY 2022
Foreman - Maintenance	3.20
Foreman - Snow and Ice	0.98
Field Supervisor - Maintenance	0.73
Field Supervisor - Snow and Ice	0.17
Truck Driver - Maintenance	1.66
Truck Driver - Snow and Ice	0.68
Truck Driver - Street Cleaning	1.56
Utility Worker - Maintenance	5.63
Utility Worker - Snow and Ice	1.17
Equipment Operator I - Street Signs	0.82
Equipment Operator I - Maintenance	3.32
Equipment Operator I - Snow & Ice	1.99
Equipment Operator I - Street Clean	0.83
Equipment Operator II - Traffic	0.02
Equipment Operator II - Street Signs	0.40
Equipment Operator II - Maint.	2.68
Equipment Operator II - Snow & Ice	1.16
Equipment Operator II - Street Clean	1.77
Assistant Horticulturist - Maint	0.25
Assistant Horticulturist - Snow and Ice	0.17
Custodian I	0.38
Laborer - Street Signs	0.67
Utility Worker Apprentice	0.83
Laborer - Street Cleaning	0.36
Maintenance Worker - Maintenance	—
Maintenance Worker - Snow	—
Traffic Signal Technician II - Street Sign	0.01
Traffic Signal Technician II - Snow	0.12
Traffic Signal Technician II - Traffic	2.86
<b>Total FT Equivalent Employees</b>	<b>34.42</b>

# PUBLIC WORKS

## Performance Measures

### City Council Goal: Connected Community

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1 Activity Objective: Provide an effective and efficient road transportation network</b>					
# of centerline miles of asphalt overlay projects completed per year	5	5.51	5.17	5.02	

### City Council Goal: Sustainable Environment

<b>3 Activity Objective: Replace City-owned high-pressure sodium street lights with more energy-efficient, longer lifespan LED lights.</b>					
% of City-owned LED lights	100%	N/A	50%	52%	



### DID YOU KNOW?

Studies show that for every \$1 spent on street pavement preventive maintenance projects, it would cost \$4 to \$5 more if those preventive maintenance projects were delayed and more extensive pavement rehabilitation is needed at a later time.

Winter Season					2017/2018	2018/2019
Number of Storms	42	19	15	12	25	26
Total Seasonal Snowfall	63.3"	33.7"	34.8"	27.1"	38.2"	55.2"
Salt Used for De-icing	13,411 tons	5,346 tons	3,242 tons	3,474 tons	5,749 tons	5,401 tons

Did you know the City has a [Snow Plow Progress Mapping system](#)?

# PUBLIC WORKS

## Sewer Maintenance

### Mission & Services

Sewer Maintenance provides for a safe and clean municipal environment by inspecting, cleaning and repairing Dubuque’s sanitary and storm water sewers. Dubuque’s sanitary sewer system 309 miles of gravity-flow pipe and 7,642 manholes. Department workers also inspect, clean and repair Dubuque’s stormwater sewer system, which consists of 152 miles of pipe, 6,301 catch basins, and 1,997 manholes.

Sewer Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,016,743	\$938,794	\$1,052,707
Resources	\$1,016,743	\$938,794	\$1,052,707

Sewer Maintenance Position Summary	
	FY 2022
Foreman - Sanitary	0.92
Foreman - Storm	0.82
Field Supervisor - Storm	—
Equipment Operator I - Sanitary	2.97
Equipment Operator I - Storm	1.12
Equipment Operator II - Sanitary	0.87
Equipment Operator II - Storm	0.10
Truck Driver - Sanitary	0.10
Utility Worker - Sanitary	0.20
<b>Total FT Equivalent Employees</b>	<b>7.1</b>

### Performance Measures

#### City Council Goal: Sustainable Environment

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1 Activity Objective: Reduce the number of sanitary sewer basement back-ups and non-basement sanitary sewer overflows attributed to compromised City sewer lines.</b>					
# of miles of sanitary sewer pipe cleaned or inspected	75	73.68	42.2	53	
# of City sewer problems responded to (# of private sewer problems responded to)	0 (30)	13 (93)	15 (91)	18 (85)	
total sanitary sewer pipe treated for intrusive root control (feet)	10,000	7,262	12,643	15,000	

#### City Council Goal: Financially Responsible, High Performance Organization

<b>2 Activity Objective: Ensure contractors’ and developers’ compliance with City specifications by completing post-construction inspection of new or repaired sanitary and storm sewer infrastructure using City Cable TV technology</b>					
total sewer pipe inspection footage using CCTV equipment	30,000	39,594	22,067	30,000	

# PUBLIC WORKS

## Riverfront Maintenance and Operations

### Mission & Services

Riverfront Maintenance and Operations provides for the Public Works Department's maintenance of riverfront shoreline, two public boat ramps, accessible and aesthetically-attractive municipal waterfront areas, Dubuque's flood control system, and maintenance for American Trust River's Edge Plaza, the Alliant Energy Amphitheater, the Mississippi Riverwalk, the Port of Dubuque's parking lots, the Riverwalk boat-mooring quay, the Port's shoreline, and other City-owned infrastructure in the Port of Dubuque. Lighting, sweeping, watering, landscaping, mowing, snow clearing, and other maintenance along Dubuque's entire riverfront are also provided as needed and required.

Riverfront Maintenance and Operations Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$517,744	\$425,562	\$447,717
Resources	\$14,008	\$8,607	\$15,605

Riverfront Maintenance and Operations Position Summary	
	FY 2022
Foreman	0.08
Field Supervisor - Floodwall	0.10
Equipment Operator I	0.10
Equipment Operator I	0.63
Equipment Operator II - Riverfront	—
Equipment Operator II - Floodwall	0.12
Maintenance Worker - Riverfront	—
Maintenance Worker - Floodwall	—
Maintenance Worker - POD	—
Laborer - Riverfront	0.10
Laborer - Floodwall	0.13
Laborer - POD	0.57
Traffic Signal Technician	0.01
<b>Total FT Equivalent Employees</b>	<b>1.84</b>

# PUBLIC WORKS

## Vehicle Maintenance

### Mission & Services

Vehicle Maintenance maintains and repairs the City’s fleet of 584 trucks, buses, heavy equipment, automobiles, and other machinery. Machinery, vehicles, and equipment maintained include the major fleets belonging to the Public Works, Police, Fire, and Water departments, along with the buses of The Jule public transit system.

Vehicle Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$ 1,864,063	\$ 2,285,188	\$ 2,080,475
Resources	\$ 2,000,233	\$ 2,309,236	\$ 2,082,375

Vehicle Maintenance Position Summary	
	FY 2022
Equipment Maintenance Supervisor	1.00
Lead Mechanic	2.00
Mechanic	7.00
Stock Clerk	2.00
Custodian I	0.15
Total FT Equivalent Employees	12.15

### Performance Measures

**City Council Goal: Financially Responsible, High-Performance Organization**

	Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1</b>	<b>Activity Objective: Ensure City vehicles and heavy equipment are always ready to provide timely service to the public in a cost-effective manner</b>					
	# of City-owned vehicles with extended life expectancy of at least one year due to annual inspection	N/A	N/A	0	9	N/A

**City Council Goal: Sustainable Environment**

<b>2</b>	<b>Activity Objective: Continue to evaluate the use of CNG vehicle fuel, hybrid power, and plug-in powertrain technologies for future City vehicles.</b>					
	# of City-owned CNG / hybrid / electric vehicles	N/A	3	4	7	

# PUBLIC WORKS

## Solid Waste Resource Management

### Mission & Services

The Solid Waste Resource Management Activity provides City [curbside collection](#) services that reduce public health risks and improve community livability, while seeking to optimize materials diversion away from landfilling. The [Public Works Department](#) provides equitable refuse collection and disposal service to over 20,000 residential and small business customers through the City’s Pay-As-You Throw (PAYT) program. Other responsibilities include: monitoring City compliance with all collection-related environmental and safety regulations, facilitating community aesthetic improvements, providing for efficient [collection of recyclable materials](#), [large item collection](#), and curbside collection of [yard debris](#) materials (grass, leaves and brush), [food scraps](#), and compostable paper.

Resource Management Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$4,115,827	\$4,181,687	\$4,352,692
Resources	\$4,456,011	\$4,493,534	\$4,646,667

Resource Management Position Summary	
	FY 2022
Resource Management Coordinator	1.00
Lead Sanitation Driver	1.00
Sanitation Driver	17.00
Sanitation Laborer	1.00
Custodial I	0.08
Seasonal Sanitation Driver	0.67
Total FT Equivalent Employees	20.75

### Performance Measures

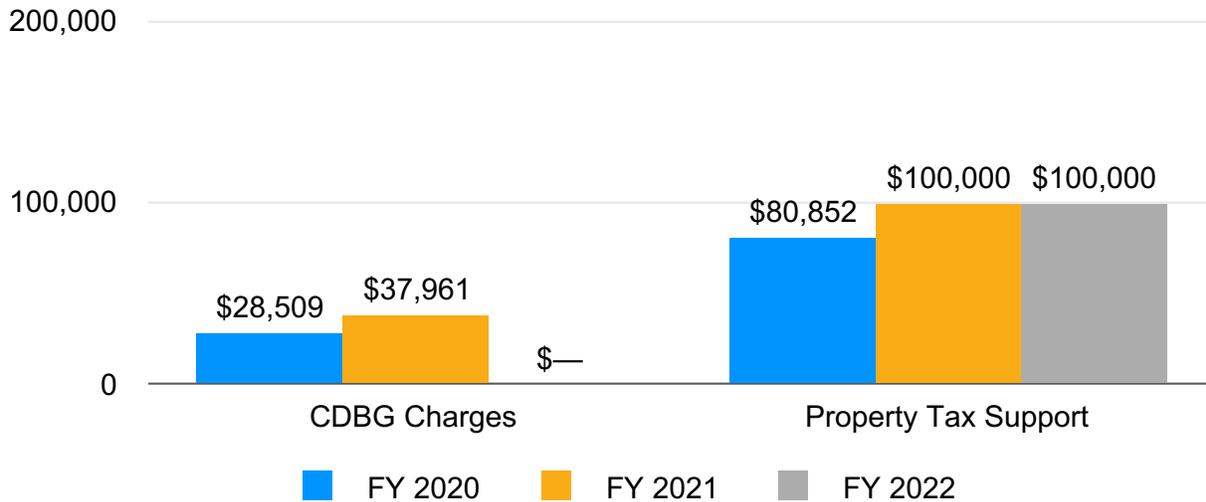
#### City Council Goal: Sustainable Environment

Performance Measure (KPI)	Target	FY18 Actual	FY19 Actual	FY20 Estimate	Performance Indicator
<b>1 Activity Objective: Increase overall waste diversion rate of City collection materials by 1% per capita annually.</b>					
% of refuse as the total municipal materials collected	-1% Annually	72%	73%	72%	
% of recycling as the total municipal materials collected	Maintain	20%	19%	19%	
% yard waste and food scrap as the total municipal materials collected	+1% Annually	8%	8%	9%	
# of downloads of City's <a href="#">ReThink Waste</a> app	+131 Annually	783	1,069	1,200	
<b>2 Activity Objective: Increase expanded use of City-owned wheeled collection carts.</b>					
# of refuse - wheeled cart subscribers (64-gal + 96-gal)	+450 Annually	1,686	2,217	2,667	
# of recycling - wheeled cart subscribers (95 gal)	+30 Annually	1,317	1,601	1,630	

# PURCHASE OF SERVICE

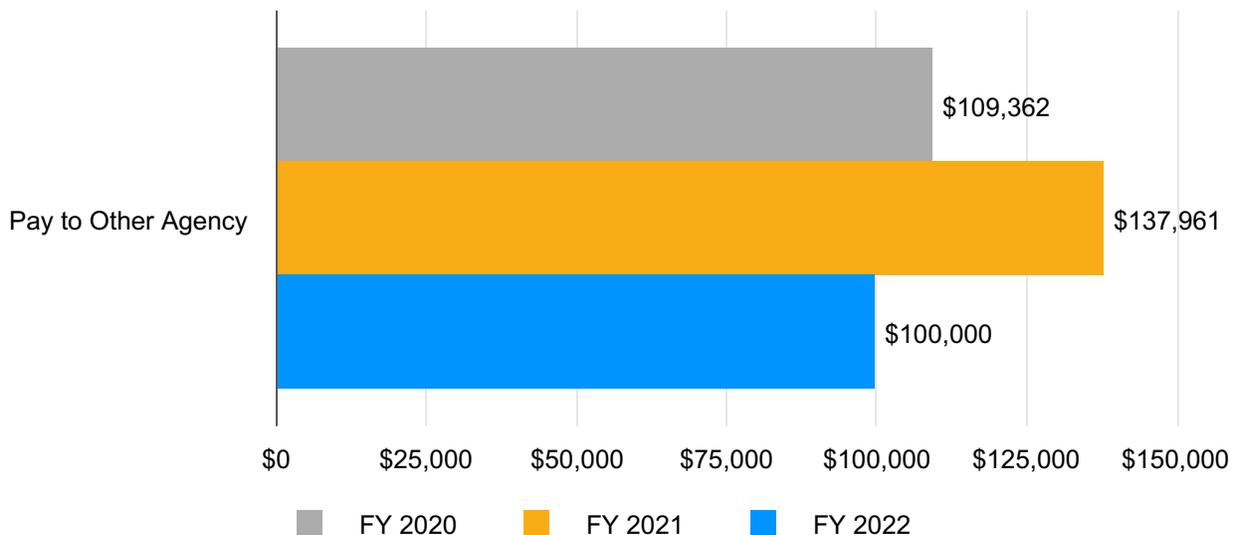
Purchase of services activities are those services that the City feels fit the goals and priorities of the City and are not required to be provided or would not be provided in the normal course of City business. In Fiscal Year 2014, an application process was implemented for the funding of purchase of service agencies.

## Resources and Property Tax Support



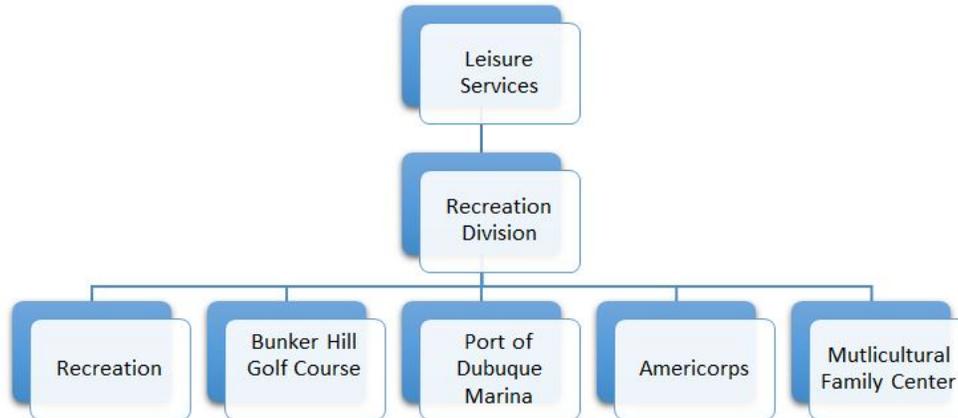
Purchase of Services is supported by no full-time equivalent employees. Pay to other agencies accounts for 100% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by (27.52)% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# LEISURE SERVICES RECREATION DIVISION

The Recreation Division encourages community participation by providing equitable, progressive, accessible, and affordable opportunities through our parks, facilities, and recreation programming.



**Vision:** Creating equitable OPPORTUNITIES to enhance and improve the QUALITY OF LIFE for the residents of Dubuque.

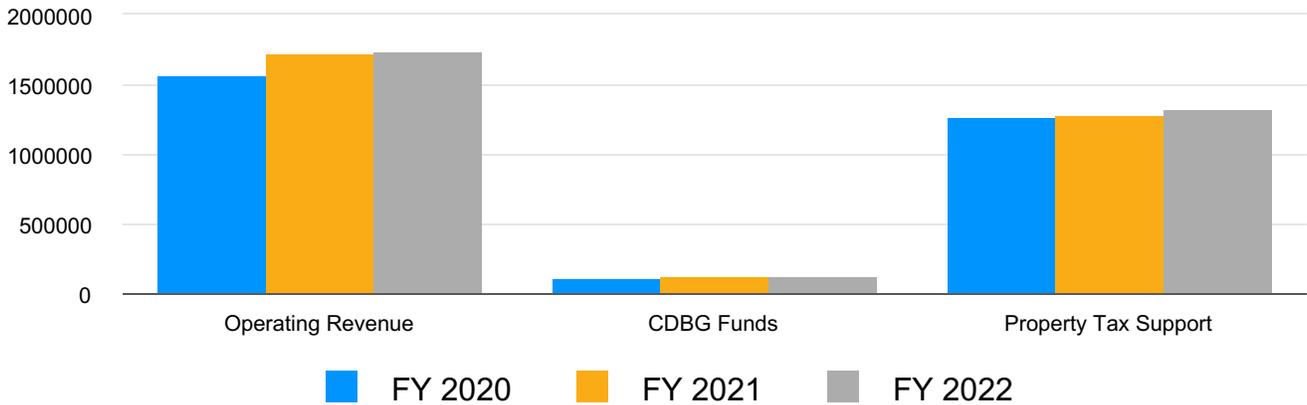
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



## LEISURE SERVICES RECREATION DIVISION

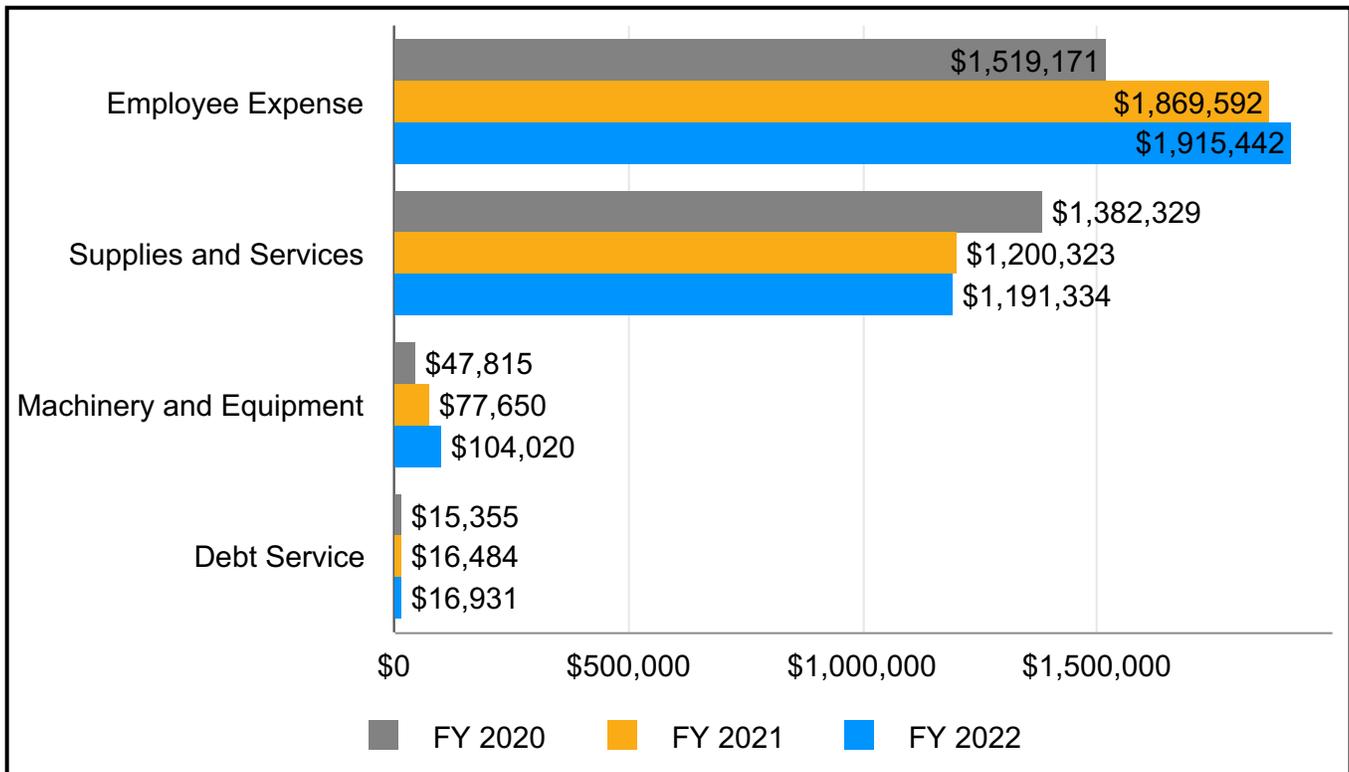
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	42.9496	42.95	42.95

### Resources and Property Tax Support



The Recreation Division is supported by 42.75 full-time equivalent employees, which accounts for 59.34% of the department expense as seen below. Overall, the department's expenses are expected to increase by 2.01% in FY 2022 compared to FY 2021.

### Expenditures by Category by Fiscal Year



# RECREATION DIVISION

## Recreation Programming

### Mission & Services

The Recreation Division develops a variety of recreational activities and job opportunities to provide the citizens of Dubuque equitable, safe, wholesome, healthy and enjoyable use of leisure time. Recreation programs include early childhood enrichment programs for children ages 18 months to 6 years old, youth and adult programs such as swim, karate, dance, athletics and music, as well as Therapeutic and Neighborhood recreation programs.

<b>Recreation Programming Funding Summary</b>			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$1,946,949	\$1,976,655	\$2,027,058
Resources	\$660,805	\$619,947	\$633,737

<b>Recreation Programming Position Summary</b>	
	FY 2022
Lead Secretary	0.60
Facilities Supervisor	0.33
Secretary - FT	1.00
Recreation Program Supervisor	2.00
Aquatic/Therapy Supervisor	1.00
Leisure Services Manager	0.33
Recreation Division Manager	1.00
Clerical Assistant	0.22
Recreation Leader	6.32
Recreation Field Supv	1.26
Recreation Field Supv. - CDBG	0.61
Recreation Leader Jr.	0.92
Playground Coordinator	0.20
Assist. Playground Coordinator	0.10
Pre-School Instructor	0.12
Pre-School Instructor - CDBG	0.72
Swimming Pool Manager	1.35
Head Lifeguard	0.44
Lifeguard	8.63
Pool Cashier	1.01
Communications Assistant	0.50
Concession Worker - Pools	1.04
Concession Worker- McAleece	0.19
Concession Manager	0.40
Snack Bar Manager	0.20
Laborer - Youth Sports	0.09
Laborer - Swimming	0.48
Laborer - Adult Athletics	0.75
<b>Total FT Equivalent Employees</b>	<b>31.81</b>

Performance Measures

**City Council Goal: Diverse Arts, Culture, Parks, and Recreation**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Improve quality of life for residents by expanding and enhancing organized recreation activities.</b>					
# of program opportunities offered through registration system	N/A	801	258	810	N/A
# average total of participation per program offered annually	+.25	9.12	14.23	9.4	
% of annual programs offered running (i.e. not canceled)	+1%	77%	62%	78%	
# of Rec & Roll trailer deployments	N/A	51	34	55	N/A

**City Council Goal: Partnerships for a Better Dubuque**

<b>2 Activity Objective: Develop, increase, and retain partnerships in order to provide quality and affordable program opportunities for residents.</b>					
# of partnerships resulting in a program	40+	40	20	41	

**City Council Goal: Robust Local Economy**

<b>3 Activity Objective: Develop and provide quality entry-level job opportunities for youth and adults in the community.</b>					
\$ in salary costs for seasonal employees only (not including IPERS or SS)	N/A	\$607,933	\$476,735	\$421,387	N/A
<b>4 Activity Objective: Provide accessible, affordable, educational, and positive programming for those who many not have the financial resources to participate.</b>					
# of free programs provided to those who qualified as low-income (does not incl. drop-in ex. playground, open gym, etc.)	60	35	9	40	
% of total Recreation program low-income registrants who were served by free programs	70%	75%	99%	70%	
# available scholarships for recreational programming	200	150	150	200	
% of awarded scholarship credits that were redeemed for recreational programs	100%	76%	14%	90%	
% of total swim passes issued that were purchased by low-income residents	50%	44%	0%	50%	

# LEISURE SERVICES RECREATION DIVISION

## Bunker Hill Golf Course

### Mission & Services

Bunker Hill Golf Course located in the rolling hills of Central Dubuque is a fun and challenging 18 - hole golf course. Visitors will be greeted daily by a warm and friendly staff ensuring high customer service levels along with many programs and offerings available for enjoyment. Bunker Hill Golf Course functions as an Enterprise Fund utilizing user fees to support operational costs and capital improvements. Income includes regular green fees, cart rentals, season passes, league fees, and concession sales.

Bunker Hill Golf Course Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$771,759	885,990	882,620
Resources	\$761,876	934,492	936,808

Bunker Hill Golf Course Position Summary	
	FY 2022
Golf Course Supervisor	1.00
Golf Professional	0.94
Assistant Golf Professional	1.36
Pro Shop Attendant	0.80
Golf Course Technician - FT	1.00
Golf Course Technician - PT	0.72
Laborer	2.20
Concession Worker - Golf	0.84
<b>Total FT Equivalent Employees</b>	<b>8.86</b>

### Performance Measures

**City Council Goal: Financially Responsible, High-Performance Organization**

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Expand upon golf lesson programs offered to grow the game of golf and promote hospitality through quality customer service practices.</b>					
# of Youth participating in free golf lessons	+5%	7	10	10	
Youth Camp Participation	+5%	23	37	20	
Participation by Women	+5%	25	27	20	
Couples League	+5%	18	22	22	

# LEISURE SERVICES RECREATION DIVISION Port of Dubuque Marina

## Mission & Services

The Port of Dubuque Marina is a 78-slip transient marina drawing visitors to Dubuque from as far North as Minneapolis, Minnesota, as far South as Fort Lauderdale, Florida and many places in-between. The marina operates as a hotel on water, providing visiting boats with dock space, electricity, clean showers, laundry, guest Wi-Fi and concierge service from staff. From the marina, visitors are within walking distance of dining, lodging, a casino, shopping, entertainment, the National Mississippi River Museum & Aquarium and Dubuque’s Mississippi Riverwalk. The marina amenities building operates as the guest check-in desk for visiting boaters, as well as a convenience store along the river.

Port of Dubuque Marina Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$212,408	\$266,720	\$282,918
Resources	\$147,327	\$181,026	\$181,026

Port of Dubuque Marina Position Summary	
	FY 2022
Facilities Supervisor - Dock	0.33
Facilities Supervisor - C-Store	0.34
Marina Cashier/Clerk	0.83
Dock Worker	0.58
<b>Total FT Equivalent Employees</b>	<b>2.08</b>

## Performance Measures

### City Council Goal: Diverse Arts, Culture, Parks, and Recreation

Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Become a more visible and high-traffic docking location.</b>					
increase # of docking customers	600	367	277	400	

### City Council Goal: Financially Responsible, High-Performance Organization

<b>2 Activity Objective: Increase overall sales at the convenience store and additional revenue opportunities through programs and partnerships.</b>					
decrease % of property-tax support	20%	29%	30%	50%	

# LEISURE SERVICES RECREATION DIVISION

## AmeriCorps

### Mission & Services

AmeriCorps is a national service program which awards communities federal funding to implement an AmeriCorps program in their community designed to meet a community's critical need. The City of Dubuque AmeriCorps Program focuses on the community's education needs and is sponsored by the City of Dubuque. The program's Partners in Learning grant is focused around Dubuque's Campaign for Grade-Level Reading. The program's Creating Opportunities grant is focused efforts in the areas of teen programming, mentorship and workforce and life skill development.

AmeriCorps Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$334,071	\$435,882	\$440,950
Resources	\$235,622.88	\$480,019	\$362,355

AmeriCorps Position Summary	
	FY 2022
AmeriCorps Coordinator	0.28
Community Outreach Coordinator	1.00
AmeriCorps Program Director	1.00
<b>Total FT Equivalent Employees</b>	<b>2.28</b>

### Performance Measures

**City Council Goal: Diverse Arts, Culture, Parks, and Recreation**

Performance Measure (KPI)	Target	Program Year (Sept - Aug)			Performance Indicator
		2019 - 2020 Actual	2020 - 2021 Estimated	2021 - 2022 Estimated	
<b>1 Activity Objective: Ensure all students read at grade-level by third grade through reading tutoring for K - 3rd grade students.</b>					
# of students supported through AmeriCorps Partners in Learning Program	600	243	250	500	
% of students participating in the AmeriCorps Campaign for Grade-Level Reading who improved reading scores	90%	78%	85%	80%	
<b>2 Activity Objective: Provide Dubuque Teens with safe, caring, adult role models so youth want to attend school, after-school programs, and summer programs.</b>					
% of participating teens who successfully graduated from the MFC's Summer Teen Empowerment Program	90%	85%	87%	90%	

**City Council Goal: Partnerships for a Better Dubuque**

<b>3 Activity Objective: Keep youth engaged in stimulating, educational activities and surrounded by positive role models during the summer months.</b>					
# of youth served by AmeriCorps summer learning opportunities and events	500	818	750	1,500	

## LEISURE SERVICES RECREATION DIVISION Multicultural Family Center (MFC)

	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	<u>4.05</u>	<u>4.05</u>	<u>5.05</u>

### Mission & Services

Our mission is to empower all families and community members of Dubuque to reach their potential and build unity through diversity, equity and inclusion. The Center serves as an inviting and inclusive place to stimulate connections and foster intercultural engagement. With the expansion to the MFC's physical space, the center will emphasize serving teen-aged populations in quality out-of-school enrichment programming that includes life skill development, social and emotional learning and post secondary career exploration training.

Multicultural Family Center Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$246,379	\$307,300	\$398,394
Resources	\$7,847	\$15,619	\$31,058

Multicultural Family Center Position Summary	
	FY 2022
Multicultural Family Center Director	1.00
Multicultural Family Center Asst. Director	1.00
Recreation Field Supervisor - PT	1.22
Recreation Field Supervisor - Seasonal	0.35
Receptionist	0.48
Teen Coordinator	1.00
<b>Total FT Equivalent Employees</b>	<b>5.05</b>

### Performance Measures

**City Council Goal: Diverse Arts, Culture, Parks, and Recreation**

Performance Measure (KPI)	Target	CY 2019 Actual	CY 2020 Actual	CY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Showcase Dubuque's diversity through celebrations of culturally-significant days and programs featuring education, music, art, dance, and food.</b>					
# of cultural events (# of participants)	2500	23 (2,255)	13 (1,700)	*18	

**City Council Goal: Robust Local Economy**

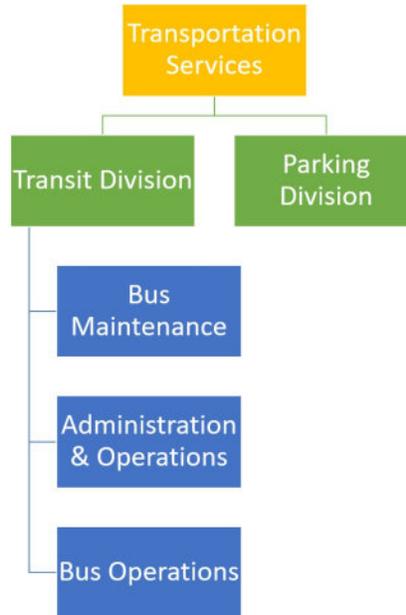
<b>2 Activity Objective: Engage teens in the community in the Summer Teen Empowerment Program to improve skills in employment, leadership, communication and financial literacy.</b>					
85% of teen participants in our STEP Summer Program will earn a high school credit; course title "Workforce Readiness"	85%	68% (27 teens out of 38)	*90% (19 out of 21)	*85%	
85% of participating teens will increase their understanding of how to manage their bank account and earn the savings match.	85%	76% (29 out of 38)	*76% (16 out of 21)	*85%	

\*CY 20 Section 1: Multicultural Family Center (MFC) events were greatly impacted by the pandemic, greatly reducing special event programming. The summer reflects the busiest season with partnership events, all of which were cancelled into the fall and winter months.

\*CY 20 Section 2: With a modified program due to COVID, STEP participants were ineligible to earn an academic credit. Students still completed expected learning goal hours, but not enough to satisfy Dubuque Community School District requirements.

\*CY 20 Section 2: STEP participants are always encouraged to save their money until the end of the program with the incentive was the savings match. It was recognized this year that many families were impacted financially because of the pandemic and needed money earned in STEP. Students were provided with financial literacy training.

# TRANSPORTATION SERVICES DEPARTMENT TRANSIT DIVISION



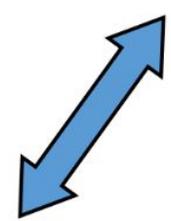
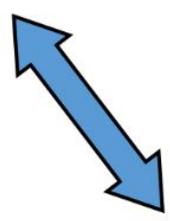
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

**PEOPLE**

Jule staff reach out to a diverse set of community members and organizations to provide information and help plan future services. We invest in our staff and our quality of service through ongoing safety and driver training.

**PLANNING**

The Jule plans for the future through community surveys, focus groups, contacts with social service agencies, the Transit Advisory Board, and the Metropolitan Planning Organization.



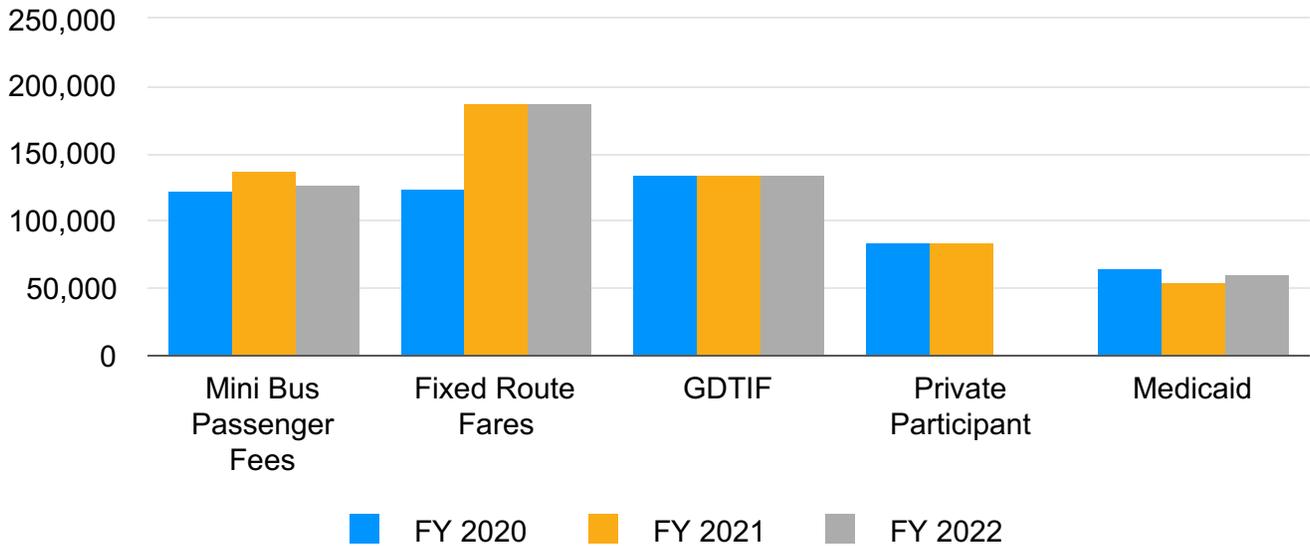
**PARTNERSHIPS**

Jule staff work with community organizations and non-profits to help increase access to and awareness of transit services. We do this by developing partnerships to keep information flowing between employers, service providers, program offerings, local college students, and K-12 students, staff and administrators and city staff.

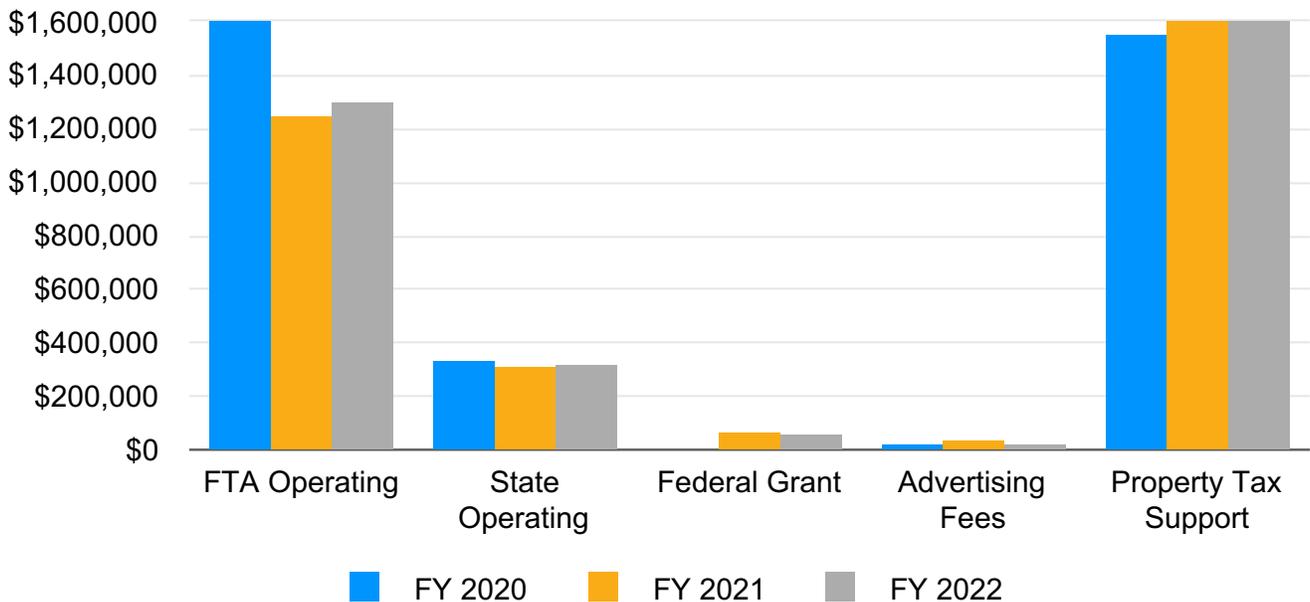
## TRANSPORTATION SERVICES DEPARTMENT TRANSIT DIVISION

	FY 2020	FY 2021	FY 2022
<b>Full-Time Equivalent</b>	43.81	43.81	43.10

### Resources



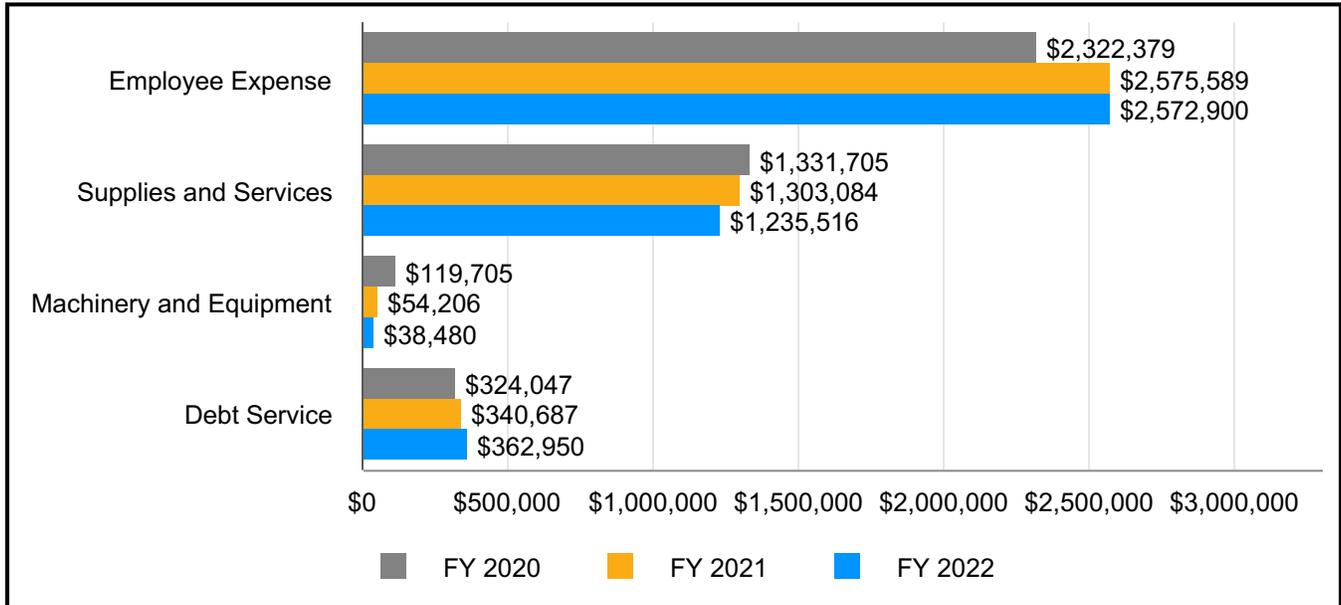
### Resources and Property Tax Support



The Transit Division is supported by 43.10 full-time equivalent employees, which accounts for 61.12% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by 1.49% in FY 2022 compared to FY 2021.

# TRANSPORTATION SERVICES DEPARTMENT TRANSIT DIVISION

**Expenditures by Category by Fiscal Year**



# TRANSPORTATION SERVICES DEPARTMENT TRANSIT DIVISION

## Administration and Operations

### Mission & Services

Management functions of [The Jule](#) include property, vehicle, and equipment management, maintenance and selection, evaluation of routes, safety, security, and funding sources, employee hiring, training, payroll and discipline, public relations, marketing, accounting, and submission of grant applications for continued funding as well as compliance with state and federal transportation rules and regulations. The [Transit Advisory Board](#) advises the city council on executing agreements and grants relating to the transit system operation, the purchase of new equipment, and establishing rates and fares.

Administration and Operations Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$746,186	\$858,758	\$796,321
Resources	\$627,547	\$720,181	\$596,188

Administration and Operations Position Summary	
	FY 2022
CONFIDENTIAL ACCOUNT CLERK	0.70
TRANSPORTATION ANALYST	0.50
FIELD SUPERVISOR	0.50
OPERATIONS SUPERVISOR	0.50
TRANSPORTATION SERVICES MGR	0.50
DISPATCHER FT	1.80
DISPATCHER PT	0.98
DRIVER TRAINER	0.55
<b>Total FT Equivalent Employees</b>	<b>5.33</b>

### Performance Measures

**City Council Goal: Financially Responsible, High-Performance Organization**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Provide consistent and clear communication of passenger information and expectations.</b>					
# Facebook/Twitter Followers	1000/500	736/302	872/389	900/425	
# Notify-Me Subscribers	300	259	248	265	

# TRANSPORTATION SERVICES DEPARTMENT TRANSIT DIVISION Bus Operations

## Mission & Services

Bus Operations includes the following daytime [fixed-route services](#) as well as the door-to-door [MiniBus](#) services that operate from 6:00am-6:00pm on weekdays. A reduced, off-peak schedule is offered from 6:00pm-9:00pm on weeknights and from 8:00am-9:00pm on Saturdays. Bus operations also includes [Weekday Park + Ride Service](#) and [Nightrider](#) weekend evening service during the school year.

Bus Operations Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$2,865,299	\$2,911,734	\$2,881,343
Resources	\$1,065,714	\$1,924,899	\$1,655,299

Bus Operations Position Summary	
	FY 2022
Bus Operator FT	8.00
Bus Operator PT	14.01
Mini-Bus Operator FT	3.00
Mini-Bus Operator PT	9.75
Bus Operator-Trolley Route	0.034
<b>Total FT Equivalent Employees</b>	<b>34.79</b>

## Performance Measures

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>City Council Goal: Connected Community</b>					
<b>1 Activity Objective: Connect people to opportunity by providing access to transit services so people can get to work, school, and recreational activities.</b>					
% of residents who live within a 5 minute walk from a bus stop	92%	91.3%	92%	92%	
% of schools within a 5 minute walk from a bus stop	90%	88.9%	88.9%	88.9%	
# annual ridership (fixed route and minibus)	450,000	476,768	376,872	340,000	
<b>2 Activity Objective: Improve transit travel time so individuals can spend less time on the bus and more time doing what they choose.</b>					

	Pre 2014 Travel Time	Post August 2015 Travel Time	Time Savings
The Point to Medical Associates West	95 min	50 min	45 min
Downtown Transfer to Kohls/HyVee	45 min	25 min	20 min
University of Dubuque to Walmart/Lowes	50 min	25 min	25 min
Clarke University to Mercy/ Medical Associates East	45 min	18 min	27 min

# TRANSPORTATION SERVICES DEPARTMENT TRANSIT DIVISION

## Bus Operations

Performance Measures (continued)

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>City Council Goal: Partnerships for a Better Dubuque</b>					
<b>3 Activity Objective: Partner with non-profits, colleges, and other City departments to make accessing transit passes and services simple and affordable.</b>					
# of partner organizations that purchase bulk passes at non-profit discounted rate and provide them to clients in need	10	9	9	9	
<b>City Council Goal: Vibrant Community</b>					
<b>4 Activity Objective: Promote equity by providing the same opportunity for use of public transit services to those with disabilities as those without.</b>					
# of routes per year evaluated for ADA compliant stops and amenities	10	10	10	10	
% of buses with drive-on ramps instead of mechanical lifts	100%	40%	50%	50%	
# of Medicaid fares (minibus)	2,000	1,893	2,174	2,000	

# TRANSPORTATION SERVICES DEPARTMENT TRANSIT DIVISION Bus Maintenance

### Mission & Services

The Public Works Mechanics and Service Workers, led by the Vehicle Maintenance Supervisor, conduct all maintenance of transit vehicles. Primary responsibilities are preventative maintenance inspections and major and minor repairs to various vehicle systems, including purchasing and stocking parts and supplies in accordance with Federal Transit Administration (FTA) and City of Dubuque policies. Service workers also conduct cleaning of fixed-route vehicles and facilities, which include benches, shelters, the bus storage facility and The Jule’s three transfer locations at JFK Circle, Delhi, and at the Intermodal Center.

Bus Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$162,305	\$162,387	\$169,232
Resources	\$197,106	\$86,110	\$45,951

Bus Maintenance Position Summary	
	FY 2022
Service Worker	2.00
Laborer PT	0.28
<b>Total FT Equivalent Employees</b>	<b>2.28</b>

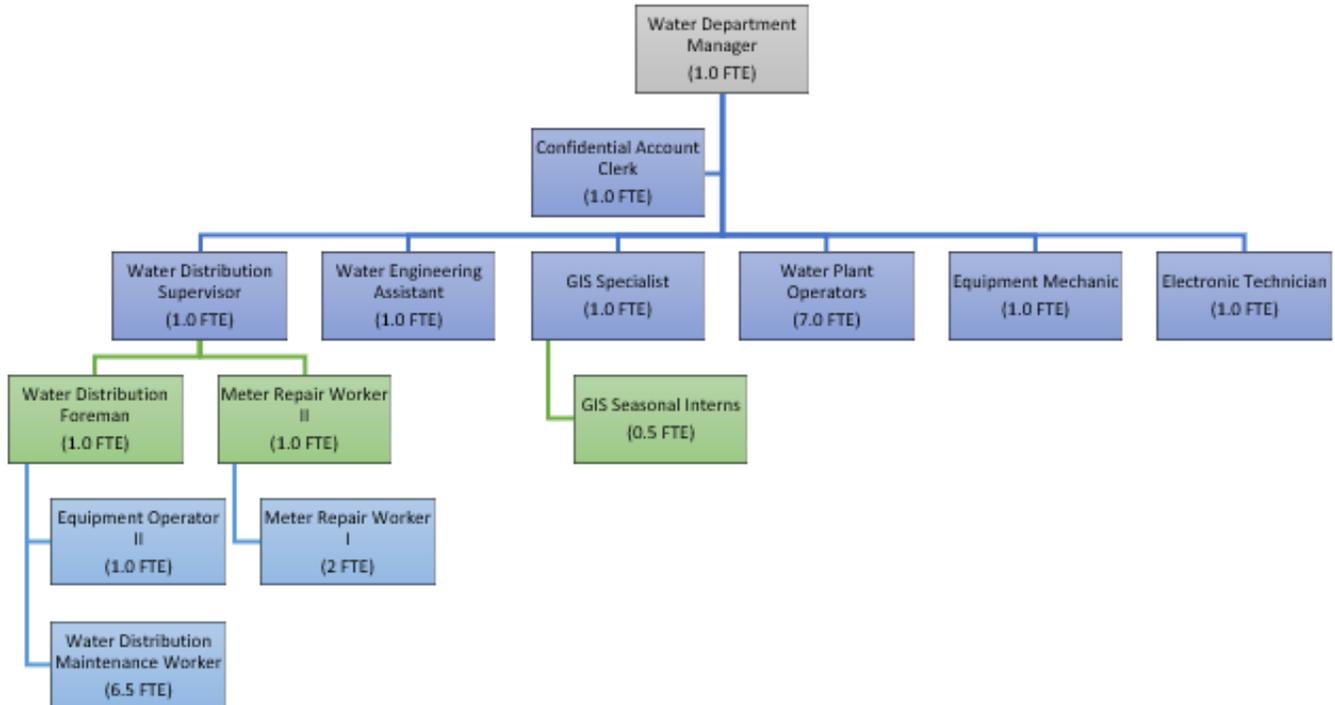
### Performance Measures

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>City Council Goal: Financially Responsible, High-Performance Organization</b>					
<b>1 Activity Objective: Reduce accidents and associated costs through ongoing driver training and regular vehicle cleaning and maintenance to extend the service life of the fleet.</b>					
# at-fault accidents	0	8	7	5	
# hours annual driver training	25 +	25+	25+	25+	
% of vehicles serviced within the mileage threshold*	80% +	97%	100%	100%	

\*Preventative maintenance threshold is 5,000 miles for Light-Duty vehicles and 6,000 miles for Medium- and Heavy-Duty vehicles.

# WATER DEPARTMENT

The Water Department ensures our community has high quality, safe, reliable and affordable drinking water.



## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

### PEOPLE

Employees of the Water Department are provided training to ensure the maintenance of the appropriate licenses required by the Iowa Department of Natural Resources. Other job-related educational training is provided to broaden employee skills and increase productivity.

### PLANNING

The Water Department is engaged in conscientious, strategic planning which allows for maintaining compliance with the state and federal regulatory agencies in order to provide the highest quality, safe and cost effective drinking water possible.



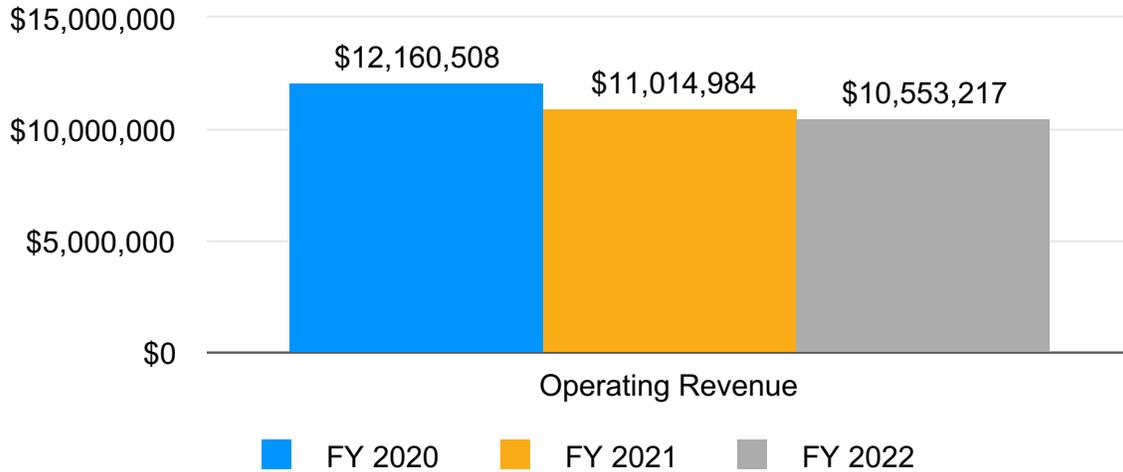
### PARTNERSHIPS

The Water Department is involved in Community Activities/Partnerships/ Outreach programs such as Water Conservation Educational Program and the Smarter City Initiative. The Water Department provides tours of its Eagle Point Treatment Plant to local schools and organizations.

# WATER DEPARTMENT

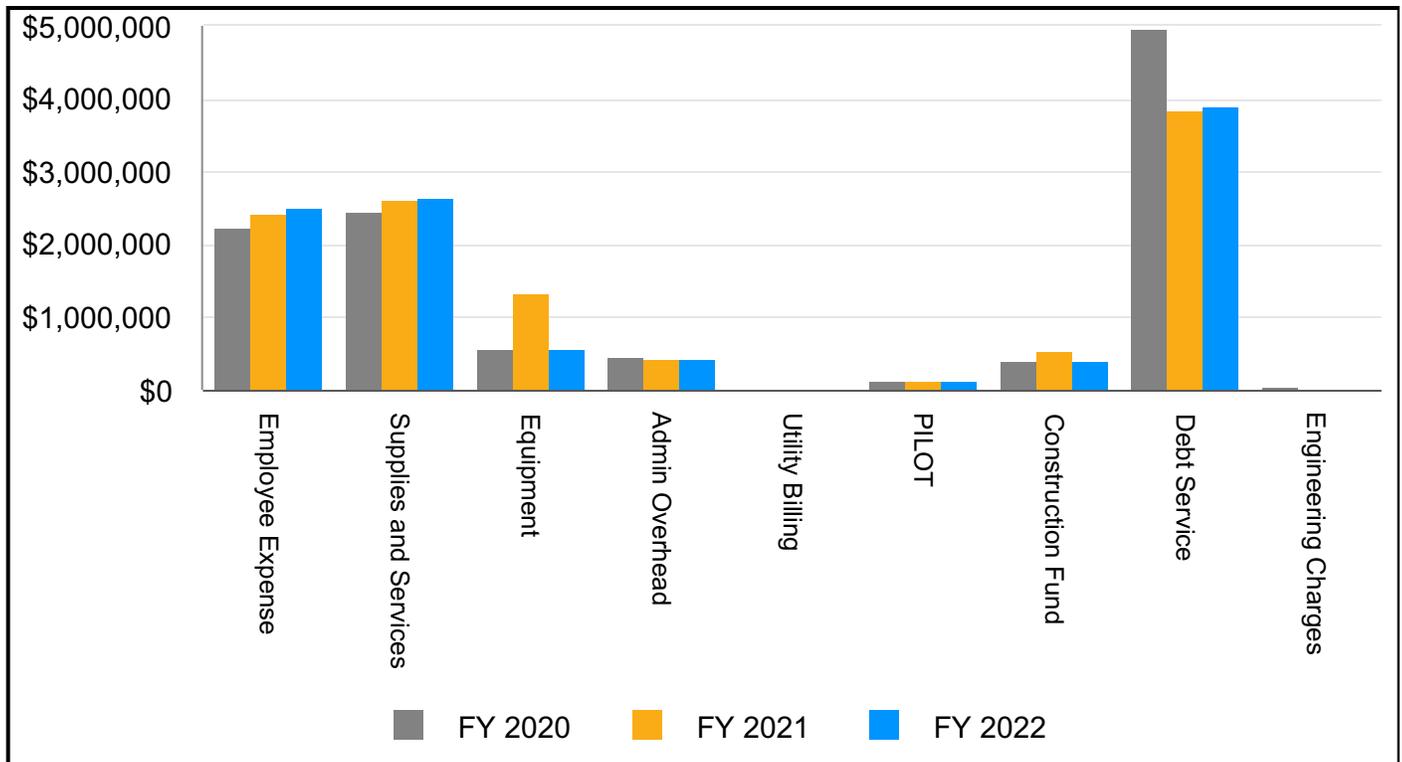
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	26.37	26.07	26.07

## Resources Support



The Water Department is supported by 26.07 full-time equivalent employees, which accounts for 23.69% of the department expense as seen below. Overall, the department's expenses are expected to decrease by -6.63% in FY 2022 compared to FY 2021.

## Expenditures by Category by Fiscal Year



# WATER DEPARTMENT

## Administration

### Mission & Services

The City of Dubuque Water Department is dedicated to producing and delivering drinking water that is in compliance with all state and federal drinking water standards. We continually strive to adopt new and better methods of delivering the best quality drinking water to the citizens of Dubuque in the most cost-effective manner. Water Department Administration is responsible for the preparation of operating and capital budgets, interacting with the state and federal regulatory agencies, evaluation and coordination of treatment facility operations and the water distribution system functions.

Water Administration Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$5,781,112	\$4,767,476	\$4,958,327
Resources	\$1,371,640	\$—	\$—

Water Administration Position Summary	
	FY 2022
Water Department Manager	1.00
Confidential Account Clerk	1.00
GIS Specialist	1.00
GIS Intern	0.50
<b>Total FT Equivalent Employees</b>	<b>3.50</b>

### Performance Measures

**City Council Goal: Financially Responsible, High-Performance Organization**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Maintain a financially-viable water utility.</b>					
# of hours that staff are completing annual training (hrs) to support CEUs and professional development in emergency response	20	15	35	35	
Reduction of Water Quality Issues per 100 miles of Pipe	<20	22	21	22	
% of lost/unaccounted for water	<18%	18.9%	16.5%	18%	
% of projects completed within the program budget	100%	100%	100%	100%	
Operating cost coverage for water (Total operational Revenue/Total Operating Cost)	1.0	1.14	1.04	1.0	
# New Commercial connections/partnerships (per year)	1/yr	3/yr	3/yr	3/yr	

# WATER DEPARTMENT

## Plant Operations and Maintenance

### Overview

Plant Operations and Maintenance ensures that water used for domestic, commercial and industrial purposes is high quality and is supplied to meet the needs our community. We are responsible for the management of equipment and treatment process of the City's drinking water in compliance with all federal and state water quality standards.

Over 200 tests per day are performed by water treatment plant operators. In addition to these tests, the Dubuque W&RRC Laboratory performs over 60 bacteriological analysis of the drinking water on a monthly basis. Other compliance-related testing is performed by the University of Iowa Hygienic Laboratory. All of these analytical measures ensure the water reaching homes is of drinking-water quality.



Plant Operations and Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$2,439,770	\$2,496,634	\$2,672,673
Resources	\$17,893	\$—	\$—

Plant Operations and Maintenance Position Summary	
	FY 2022
Electronic Technician	1.00
Equipment Mechanic	1.00
Plant Operator II	1.00
Plant Operator IV	4.00
Water Operations Supervisor	1.00
<b>Total FT Equivalent Employees</b>	<b>9.00</b>

### Performance Measures

#### City Council Goal: Sustainable Environment

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Provide water treatment and distribute high-quality, clean drinking water that meets or exceeds drinking water regulations.</b>					
# of Regulatory Compliance as No Violations	0	0	0	0	
Water Plant Process Efficiency measured as Water Treated vs Produced(MGD Treated/MGD Produced)	1.1	.94	1.03	1	
Cost Effectiveness of the Treatment Process (O&M Cost/MG, thousands)	<or= 1.0	0.94	1.07	1.03	

The **2019 Water Quality Report** can be downloaded at: <https://www.cityofdubuque.org/waterquality>

# WATER DEPARTMENT

## Water Distribution

### Mission & Services

The function of the Water Distribution Team is to safely transport potable water from the source to point of use. Distribution is also responsible for the machinery, equipment, materials and personnel required to repair main breaks; install water mains, control valves and fire hydrants and assist other sections of the Water Department. It is our goal to operate and maintain a water distribution system consistent with established procedures recognized by the American Water Works Association for efficient management practices and to meet Federal, State and local rules and regulations.

Water Distribution Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$2,138,457	\$2,772,368	\$2,020,699
Resources	\$10,635,404	\$10,964,390	\$10,530,750

Water Distribution Position Summary	
	FY 2022
Equipment Operator II	1.00
Water Distribution Maintenance Worker	6.00
Water Distribution Maintenance Worker	0.50
Water Distribution Foreman	1.00
Water Distribution Supervisor	1.00
Water Engineering Assistant	1.00
Custodian I	0.07
<b>Total FT Equivalent Employees</b>	<b>10.57</b>

### Performance Measures

**City Council Goal: Financially Responsible, High-Performance Organization**

Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1 Activity Objective: Ensure the integrity of the distribution system piping system.</b>					
# of breaks per 100 miles of pipe	<15	19	27	25	
Operation of 10% of system valves annually	775	128*	314	775	
Hydrant effectiveness (out of service rate) <1% or 25FH	<1%	<1%	0%	<1%	
O&M costs for water per 100 miles of pipe (thousands per 100 miles)	<343**	311	348	352	

\* Insufficient data recorded during the reporting period.

\*\* Based on 3year running average

*The Water Department's Distribution Crew is available 24/7/365 to repair water mains and reduce service outages, minimizing the time customers are without water.*

**DID YOU KNOW?** The distribution system is composed of 327.6 miles of water mains ranging in diameter from 4" up to 30"; 7,788 control valves; and 2,591 fire hydrants

# WATER DEPARTMENT

## Water Meters & Backflow Prevention

### Mission & Services

The Water Meter Team provides dependable meter operations and maintenance. The work performed includes installation, testing, cleaning, repairing and and reassembling meters as required. The Meter Team also addresses pressure issues, performs water use investigations and manages the Backflow Prevention Program. The work is conducted in compliance with local, state and federal requirements.

Water Meters Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$520,764	\$533,699	\$372,755
Resources	\$129,635	\$141,279	\$112,658

Water Meters Position Summary	
	FY 2022
Water Meter Repair Worker I	2.00
Water Meter Repair Worker II	1.00
Total Full-Time Equivalent Employee's	<b>3.00</b>

### Performance Measures

#### City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
1	<b>Activity Objective: Minimize the possibility of contamination in the distribution through the installation of backflow prevention devices.</b>					
	High and Low Hazard Containment Services, by definition, to participate in the backflow prevention program	100%	98%	99%	99%	

#### City Council Goal: Financially Responsible, High-Performance Organization

1	<b>Activity Objective: Respond to customer inquiries in a timely manner to maintain consumer confidence in the water utility.</b>					
	Respond to technical meter service issues per 1,000 accounts	<150	137	241	269**	
	Enhanced meter reading accuracy, larger users: O&M on all large meters (>3") per AWWA standards (lg meter/yr)	24/yr	N/A	10/yr*	8/yr*	

\*Numbers affected by COVID

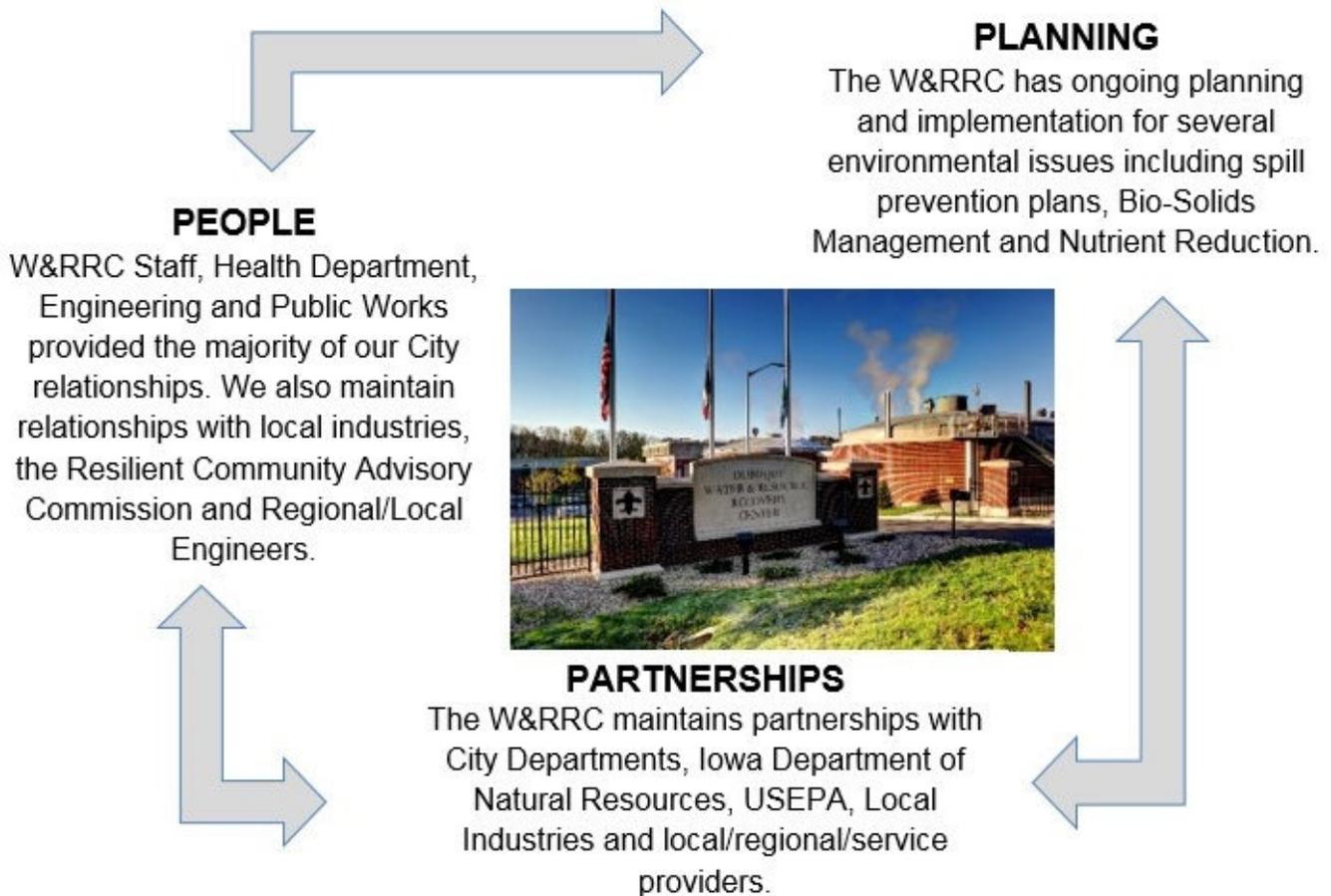
\*\*Numbers to include partial year of 5 year MIU replacement 450 to 900

# WATER & RESOURCE RECOVERY CENTER

The Water & Resource Recovery Center uses mechanical, physical, and biochemical processes to clean the wastewater produced by the community before it is returned to the environment. The process provides opportunities to extract resources from the water for use within the Center and the surrounding community.



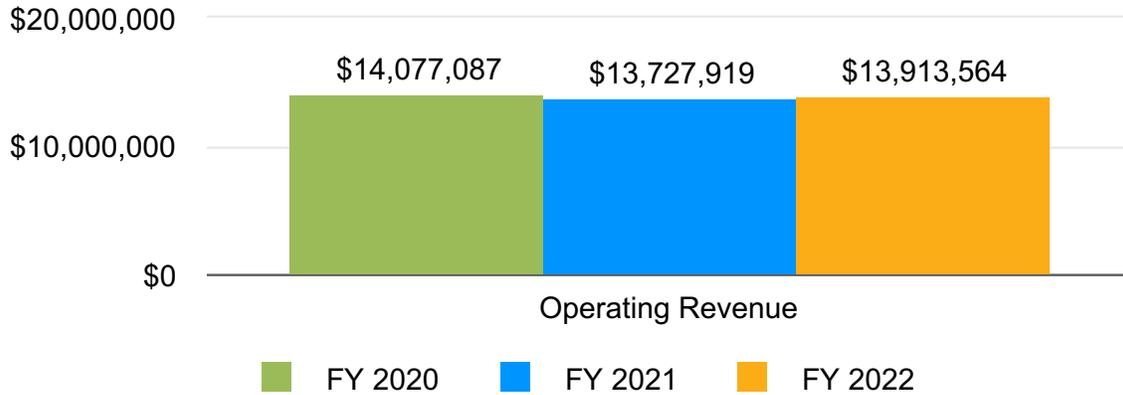
## SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



# WATER & RESOURCE RECOVERY CENTER

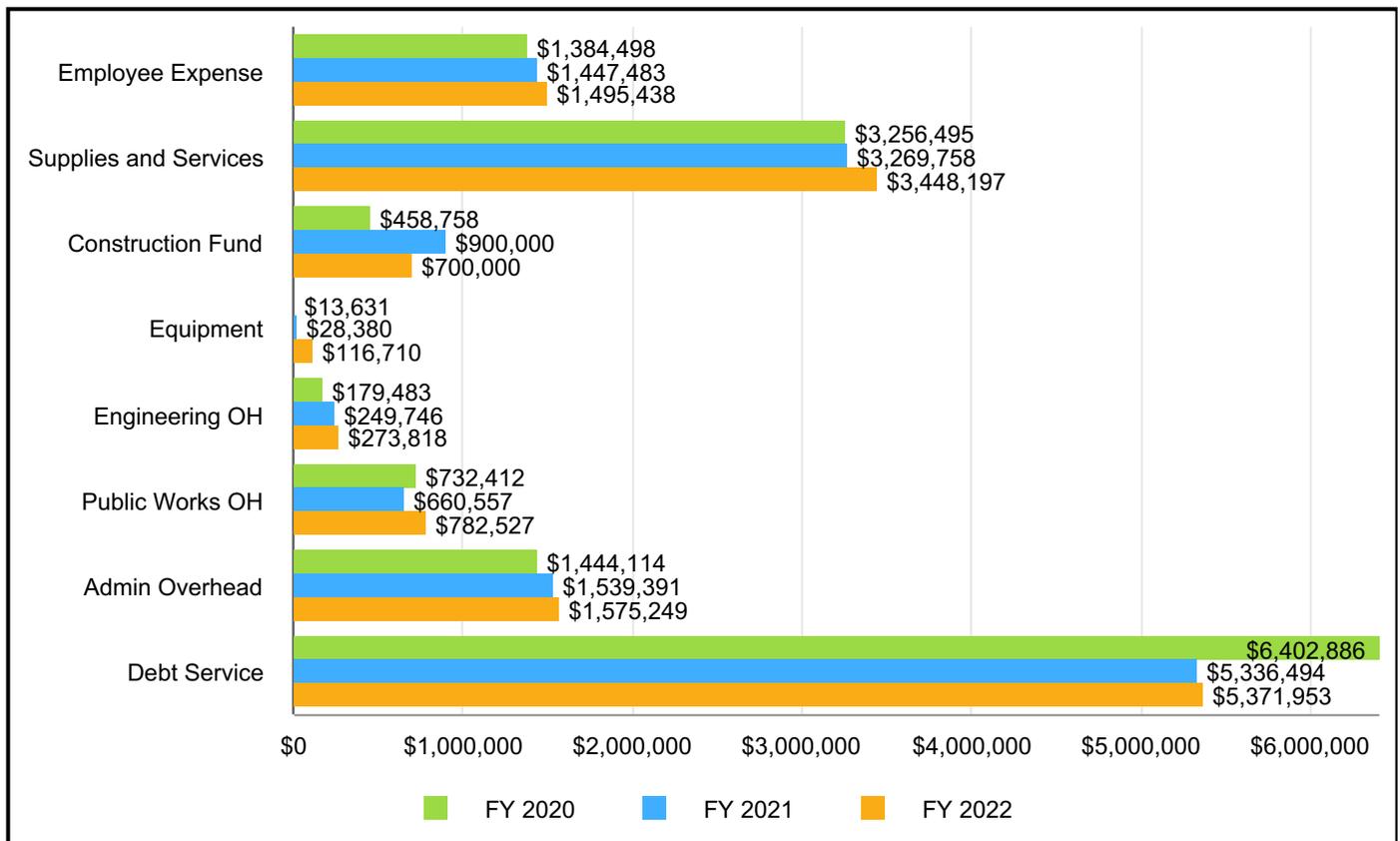
	FY 2020	FY 2021	FY 2022
Full-Time Equivalent	15.00	15.00	15.00

## Resources



The Water Resource Recovery Center is supported by 15.00 full-time equivalent employees, which accounts for 25.96% of the department expense as seen below. Overall, the department's expenses are expected to increase by 1% in FY 2022 compared to FY 2021.

## Expenditures and Debt by Fiscal Year



# WATER & RESOURCE RECOVERY CENTER

## Operations and Maintenance

### Mission & Services

Operations and maintenance of the W&RRC consists of maintaining equipment and records necessary to collect, convey, treat and release the liquid wastes discharged into the sanitary sewer system as required by state and federal regulatory agencies at the lowest possible cost while sustaining appropriate maintenance programs for plant reliability; operating and maintaining 20 pumping stations located throughout the City of Dubuque; Repairing and maintaining all equipment required for the successful and efficient operation of the W&RRC. Stocking essential spare parts and maintaining records for effective operation of the W&RRC.

Operations and Maintenance Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$10,707,317	\$9,615,284	\$9,957,154
Resources	\$13,948,380	\$13,579,366	\$13,783,358

Operations and Maintenance Position Summary	
	FY 2022
WRRC MANAGER	1.00
MAINTENANCE SUPERVISOR WWT	1.00
W&RRC OPERATIONS SUPERVISOR	1.00
EQUIPMENT MECHANIC - WWT	2.00
INDUSTRIAL ELECTRONICS TECH	1.00
WRRC OPERATOR CERT GR II	2.00
PLANT OPERATOR GRADE III & IV	2.00
CONFIDENTIAL ACCOUNT CLERK	1.00
Total FT Equivalent Employees	11.00

### Performance Measures

**City Council Goal: Sustainable Environment**

	Performance Measure (KPI)	Target	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Performance Indicator
<b>1</b>	<b>Activity Objective: Maintain proper operation and maintenance of pumping stations throughout the City to ensure untreated wastewater is not discharged to streets, storm sewers, or creeks/ivers.</b>					
	# of avg. gallons of wastewater treated per day (in millions)	<7	9.17	8.73	7.22	
	# of pumping station failures/outage incidents	0	4	3	1	
	# of operators with at least Grade II Certification	5	4	4	4	
<b>3</b>	<b>Activity Objective: Increase energy production for use at the W&amp;RRC.</b>					
	% of electricity needs self-produced by the W&RRC	68.3	33.7	36.4	56.8	

# WATER & RESOURCE RECOVERY CENTER

## Environmental Monitoring

### Mission & Services

The Environmental Monitoring Section performs the chemical, biological and bacterial sampling and analysis associated with the operations of the W&RRC and assists in the operations of additional City Departments and the community by providing analytical services.

The function of the program is to eliminate from industrial sources those materials which may cause pass through and/or interference with the operation of the City of Dubuque’s Publicly Owned Treatment Works. The program is aimed at eliminating Sanitary Sewer Overflows caused by the discharge of excessive amount of fats, oils, and greases into the sanitary sewer system.

Environmental Monitoring Funding Summary			
	FY 2020 Actual	FY 2021 Budget	FY 2022 Requested
Expenditures	\$331,973	\$450,807	\$462,818
Resources	\$126,646	\$142,147	\$126,645

Environmental Monitoring Position Summary	
	FY 2022
Lab Supervisor	1.00
Lab Technician	2.00
Environmental Coordinator	1.00
<b>Total FT Equivalent Employees</b>	<b>4.00</b>

### Performance Measures

**City Council Goal: Sustainable Environment**

	Performance Measure (KPI)	Target	FY19 Actual	FY20 Actual	FY 2021 Estimated	Performance Indicator
<b>1</b>	<b>Activity Objective: Maintain a Fats, Oil, and Grease (FOG) Program to protect the sanitary sewer system from blockages caused by excessive buildup, helping eliminate sanitary sewer overflows.</b>					
	# of sanitary sewer overflows caused by fats, oils, and grease	0	0	1	0	
<b>2</b>	<b>Activity Objective: Ensure a safe water supply in support of the Water Department.</b>					
	# of avg. water samples analyzed per week from various locations in the City	16	16	16	16	



# **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.

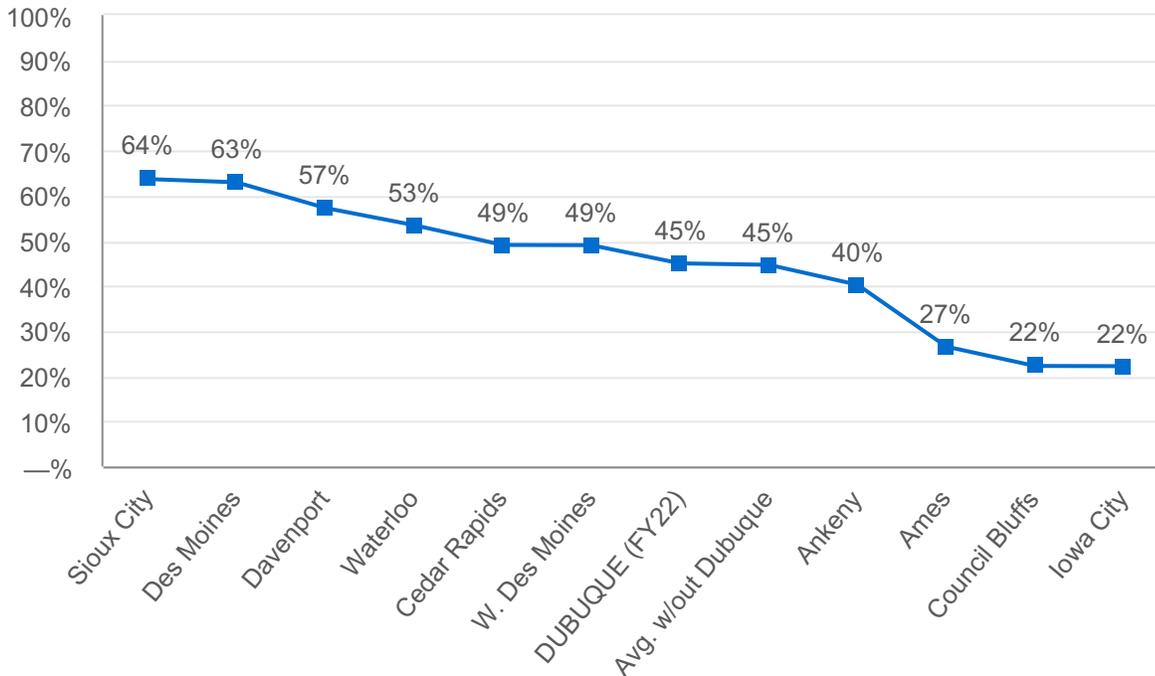


- Highest-ranked city (Waterloo, \$18.44) is **82% higher than Dubuque**
- Average of other 10 cities (\$15.22) is **50% higher than Dubuque**

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 5<sup>th</sup> 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
<b>City’s Spendable General Fund Cash Reserve Fund Balance</b>	\$17,903,63	\$17,903,63	\$17,903,63	\$17,903,63	\$17,903,63
<b>% of Projected Revenue</b>	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 \$9.8890, a **2.51% 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	\$0.00	— %
Commercial	\$-50.64	(2)%
Industrial	(\$88.98)	(1.90%)
Multi-Residential	(\$144.99)	(7.64%)
FY 2021 Property Tax Rate	FY 2022 Property Tax Rate	% Change
\$10.1440	\$9.8890	(2.51%)

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 2.51% decrease in the property tax rate, which would be a 0.00% or \$0.00 tax no change for the average Dubuque homeowner, decrease in property tax for commercial ((2)%, \$-51) and a decrease for industrial (1.90%, \$88.98) and a decrease for multi-residential (7.64%, \$144.99) properties.**

	<b>% Change</b>	<b>\$ Change</b>
Property Tax Rate	-2.51%	-\$0.26
Average Residential Payment	—%	\$0.00
Average Commercial Payment	-5064.00%	-\$0.02
Average Industrial Property	-1.90%	-\$88.98
Average Multi-Residential	-7.64%	-\$144.99

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:

<b>Fiscal Year</b>	<b>City Tax Rate</b>	<b>% Change in Tax Rate</b>
FY 2022	9.8890	-2.51%
FY 2023	10.0267	1.39%
FY 2024	13.1355	31.01%
FY 2025	10.9140	-16.91%
FY 2026	11.4001	4.45%

<b>Fiscal Year</b>	<b>"City" Property Tax Askings</b>	<b>% Change in Tax Askings</b>	<b>% Impact on Avg. Residential</b>	<b>\$ Impact on Avg. Residential</b>
FY 2021	\$26,202,568			
FY 2022	\$26,205,437	+0.01%	—%	\$0.00
FY 2023	\$28,347,158	+8.17%	+3.87%	\$+29.77
FY 2024	\$37,760,628	+33.21%	+31.00%	\$+247.67
FY 2025	\$31,832,330	-15.70%	-16.91%	\$-176.98
FY 2026	\$33,911,631	+6.53%	+4.45%	\$+38.72

The recommended guideline is a 0.00% or \$0.00 no change for the average residential property owner assuming the Homestead Property Tax Credit is fully funded and decrease 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 (FY22)) is 94.56% higher than Dubuque's rate, and the average is 51.21% higher than Dubuque. Dubuque's recommended FY 2022 property tax rate is \$9.8890 (decrease of 2.51% from FY 2021).

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

Rank	City	Tax Rate
11	Waterloo (FY22)	\$19.24
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)	\$14.45
4	West Des Moines (FY22)	\$11.77
3	Ankeny (FY22)	\$9.95
<b>2</b>	<b>Dubuque (FY22)</b>	<b>\$9.89</b>
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%	\$1,241,431
2023	63.75%	\$1,179,854
2024	52.46 %	\$1,401,513
<b>Total</b>		<b>\$6,847,195</b>

\*55.07% = Current residential rollback

^ 17% State Equalization Order in FY 2021

**This annual loss in tax revenue of \$1,241,431 in FY 2022 and \$1,401,513 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.

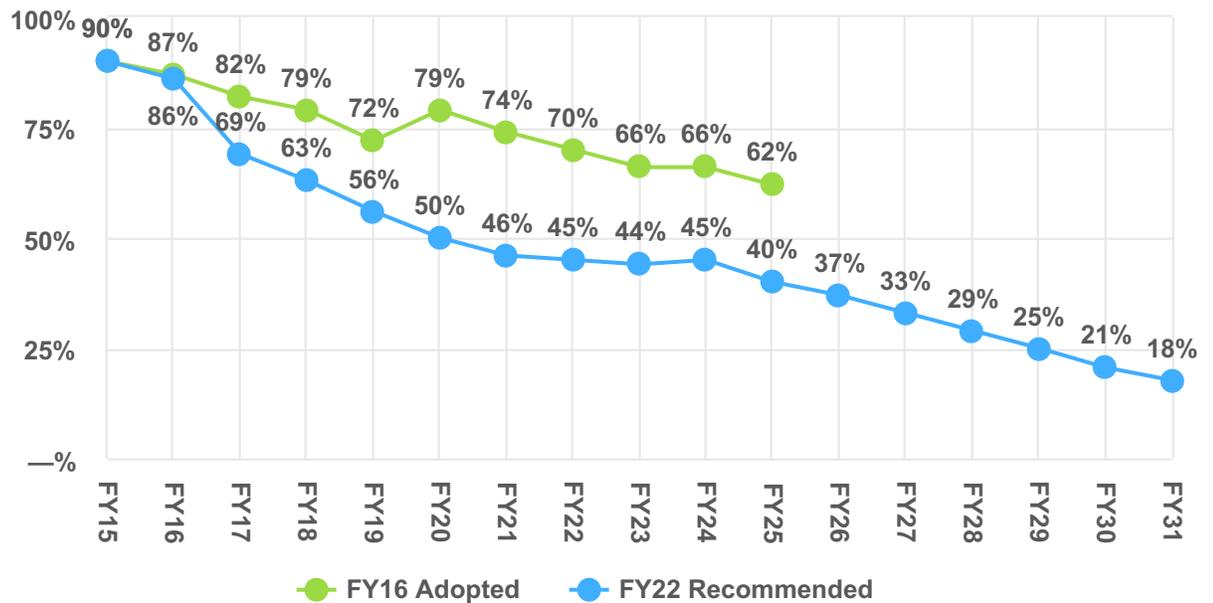
4. Debt Reduction

- 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.

**Statutory Debt Limit Used  
(as of June 30th)**



- 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
<b>Total New Debt</b>	<b>\$12,277,457</b>	<b>\$14,583,494</b>	<b>\$15,763,755</b>	<b>\$6,381,620</b>	<b>\$5,046,814</b>	<b>\$54,053,140</b>

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
<b>Total Draw Downs</b>	<b>\$ 3,424,668</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,424,668</b>

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
<b>Net Debt Reduction</b>	<b>-\$1,188,474</b>	<b>-\$3,829,800</b>	<b>-\$3,902,904</b>	<b>-\$14,079,670</b>	<b>-\$16,090,596</b>	<b>-\$39,091,444</b>

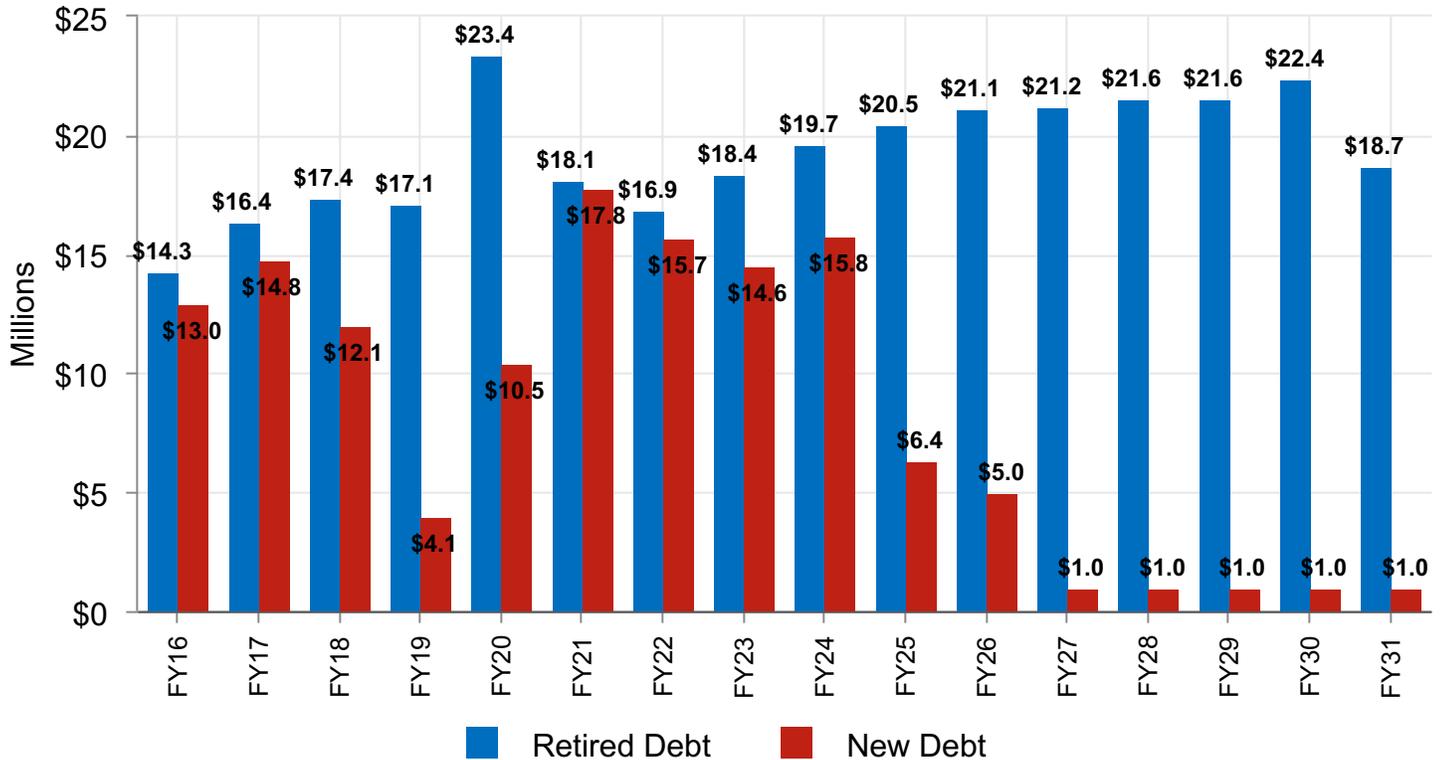
Outstanding General Obligation (G.O.) debt on June 30, 2022 is projected to be \$107,921,270 (44.67% of the statutory debt limit), **leaving an available debt capacity of \$133,694,813 (55.33%)**. In Fiscal Year 2016, the City was at 86.13% of statutory debt limit, so **44.67% in Fiscal Year 2022 is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

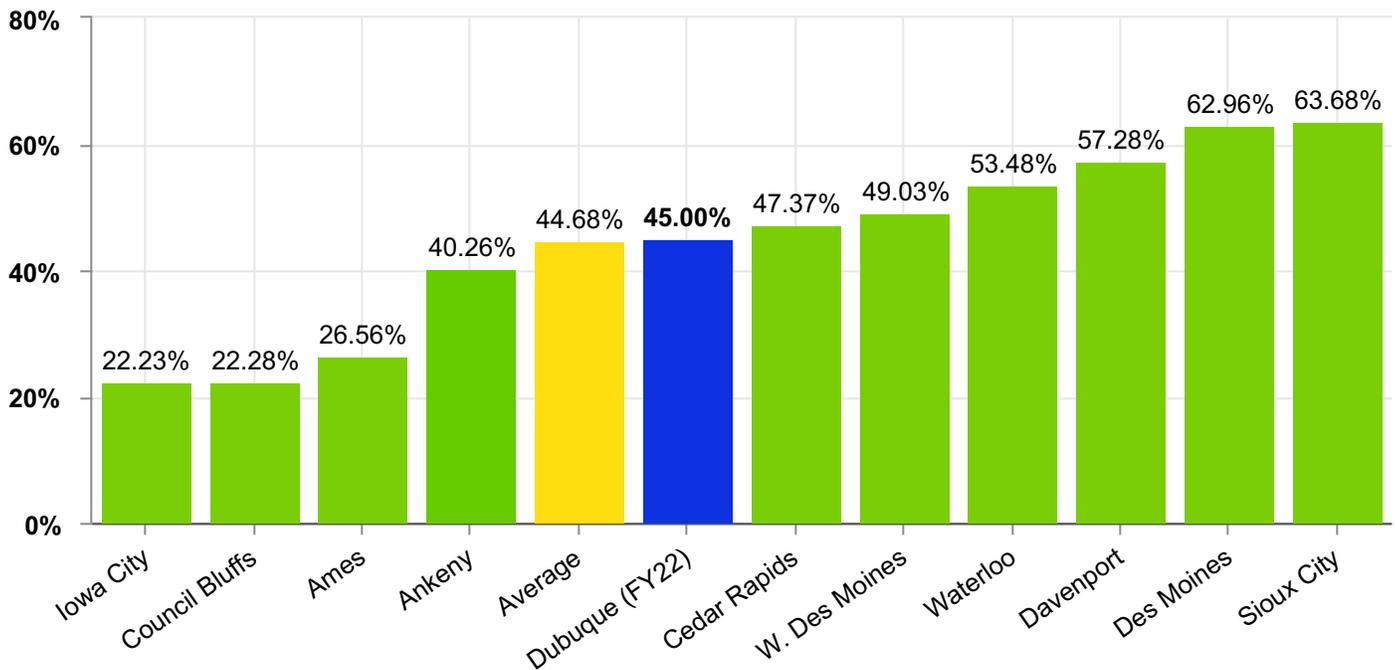
- c. The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2022 will have a balance of \$146,790,767. The total City indebtedness as of June 30, 2022, is projected to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

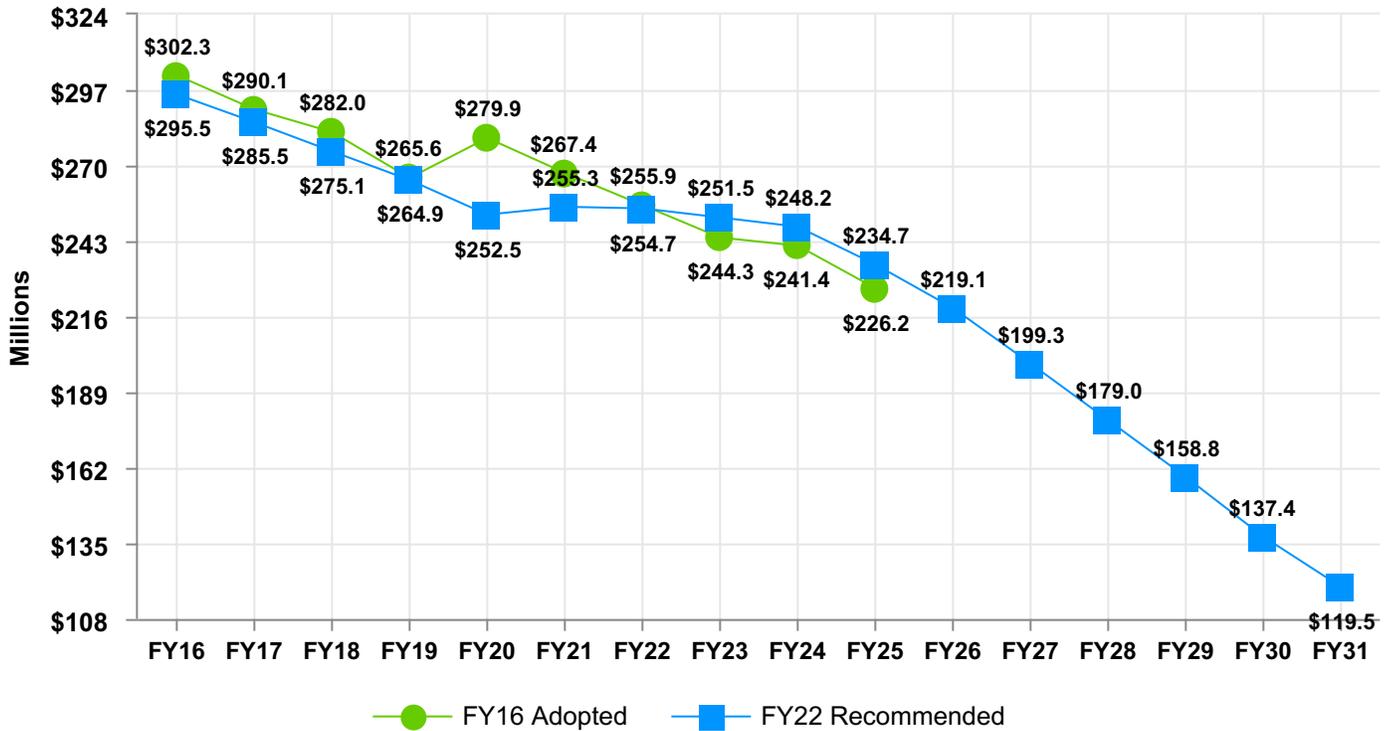
Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit Utilized
11	Sioux City	\$ 234,052,896	\$ 149,054,999	63.68 %
10	Des Moines	\$ 633,944,619	\$ 399,100,000	62.96 %
9	Davenport	\$ 362,087,372	\$ 207,415,000	57.28 %
8	Waterloo	\$ 198,578,109	\$ 106,207,641	53.48 %
7	Cedar Rapids	\$ 583,572,883	\$ 286,435,000	49.08 %
6	W. Des Moines	\$ 414,397,845	\$ 203,180,000	49.03 %
5	<b>Dubuque (FY22)</b>	<b>\$ 241,616,084</b>	<b>\$ 108,727,970</b>	<b>45.00 %</b>
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 %
<b>Average w/o Dubuque</b>				<b>44.68 %</b>

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)



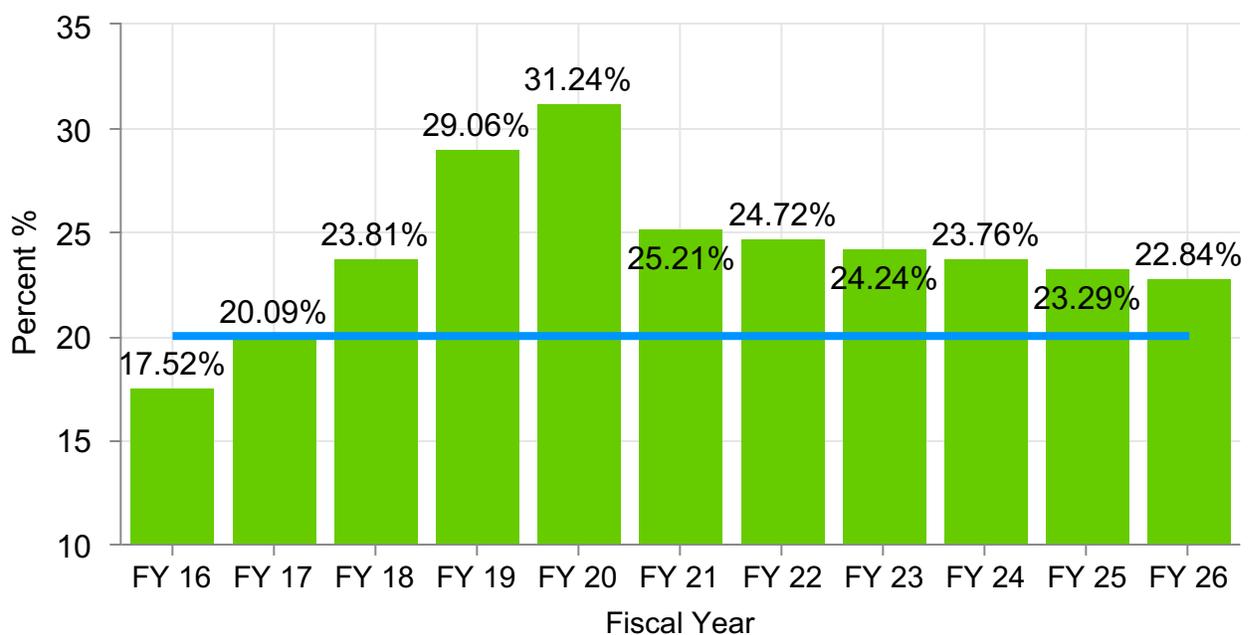
By the end of the recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$219.1 million (37% of the statutory debt limit) and the projection is to be at \$119.5 million (18% of statutory debt limit) within 10 years.

#### 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 53.04% 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 \$36,675,860 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/>

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

## Balancing Act

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

During Fiscal Year 2019, the City of Dubuque launched a new interactive budget simulation tool called Balancing Act. The online simulation invites community members to learn about the City's budget process and submit their own version of a balanced budget under the same constraints faced by City Council, respond to high-priority budget input questions, and leave comments.

## Taxpayer Receipt

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

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

outcome of providing opportunities for residents to engage in City governance and enhance transparency of City decision-making.

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 \$25,924,707 (excluding the debt service levy of \$280,730) or a —% 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 (—% 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.



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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](http://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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## 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.

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

## Balancing Act

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

During Fiscal Year 2019, the City of Dubuque launched a new interactive budget simulation tool called Balancing Act. The online simulation invites community members to learn about the City's budget process and submit their own version of a balanced budget under the same constraints faced by City Council, respond to high-priority budget input questions, and leave comments.

## Taxpayer Receipt

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

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

## 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 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.

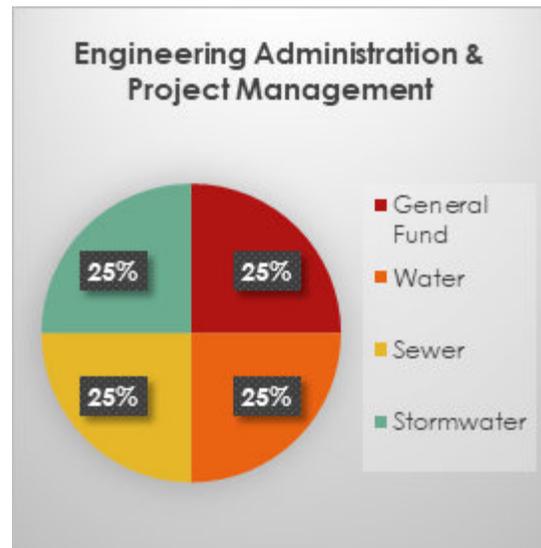
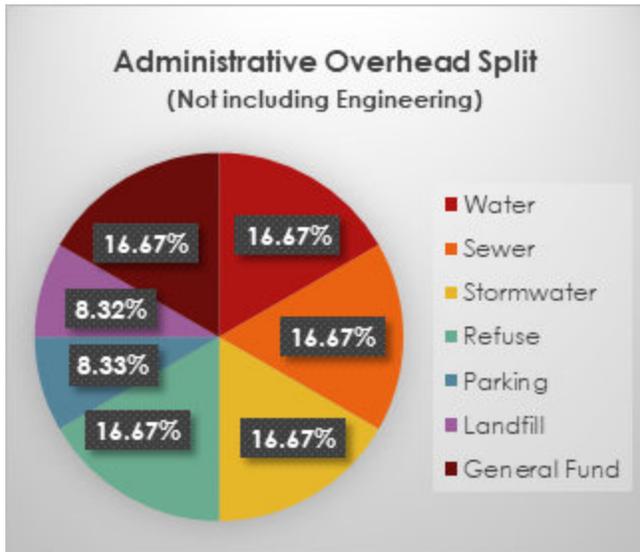
In Fiscal Year 2022, the general fund is recommended to support \$3,878,400 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

### 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
<b>% Change</b>	<b>+5.17%</b>	<b>-4.61%</b>	<b>+2.24%</b>	<b>+22.78%</b>	<b>+1.85%</b>

**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:

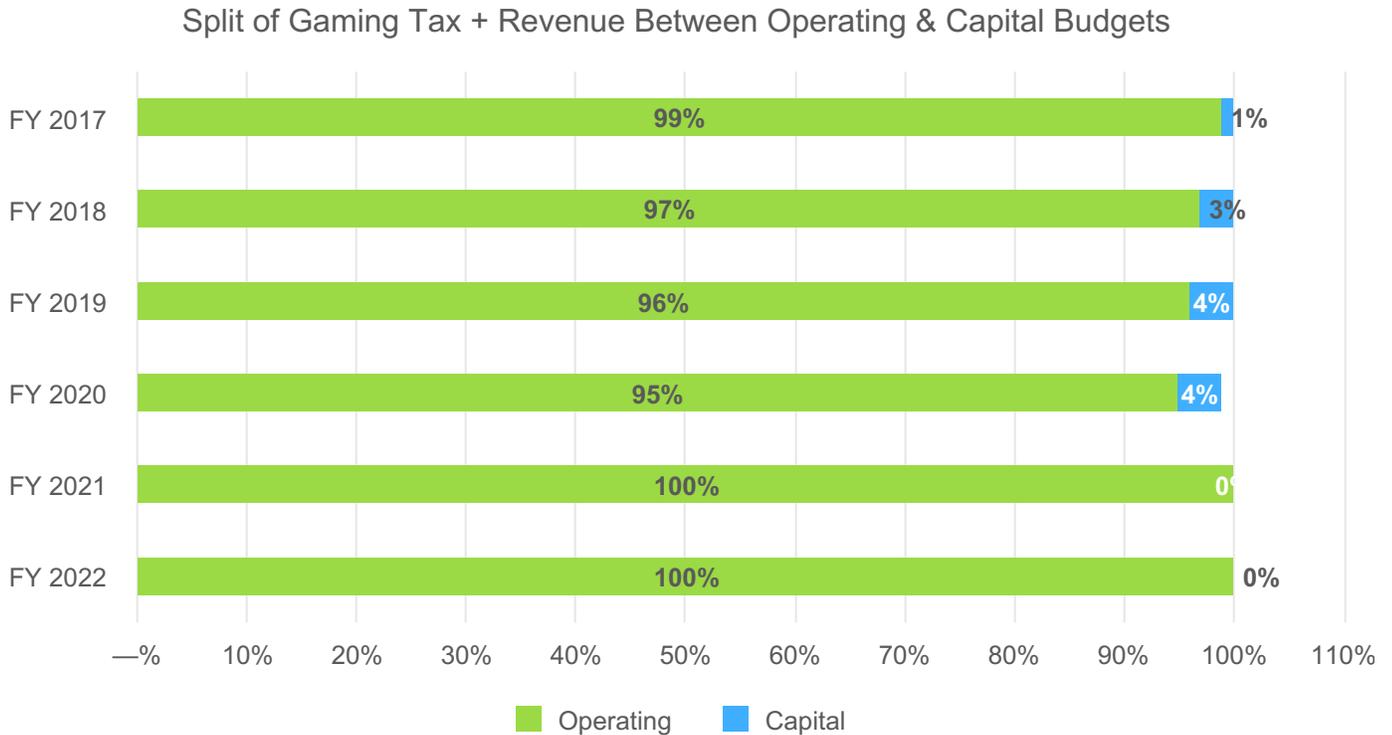
Fiscal Year	DRA Lease	\$ Change	%
FY 2022 Projected	\$5,229,358	\$103,450	2%
FY 2021 Revised	\$5,125,908	-\$59,829	-1%
FY 2021 Budget	\$5,185,737	\$1,223,741	31%
FY 2020 Actual	\$3,961,996	-\$1,187,192	-23%
FY 2019 Actual	\$5,149,188	\$293,177	6%
FY 2018 Actual	\$4,856,011	\$18,879	0%
FY 2017 Actual	\$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
<b>Total</b>	<b>-\$926,782</b>

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 project 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%	\$1,241,431
FY 2023	63.75%	\$1,179,854
FY 2024	52.46%	\$1,401,513
<b>Total</b>		<b>\$6,847,195</b>

\*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 (MFPRSI)** 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:

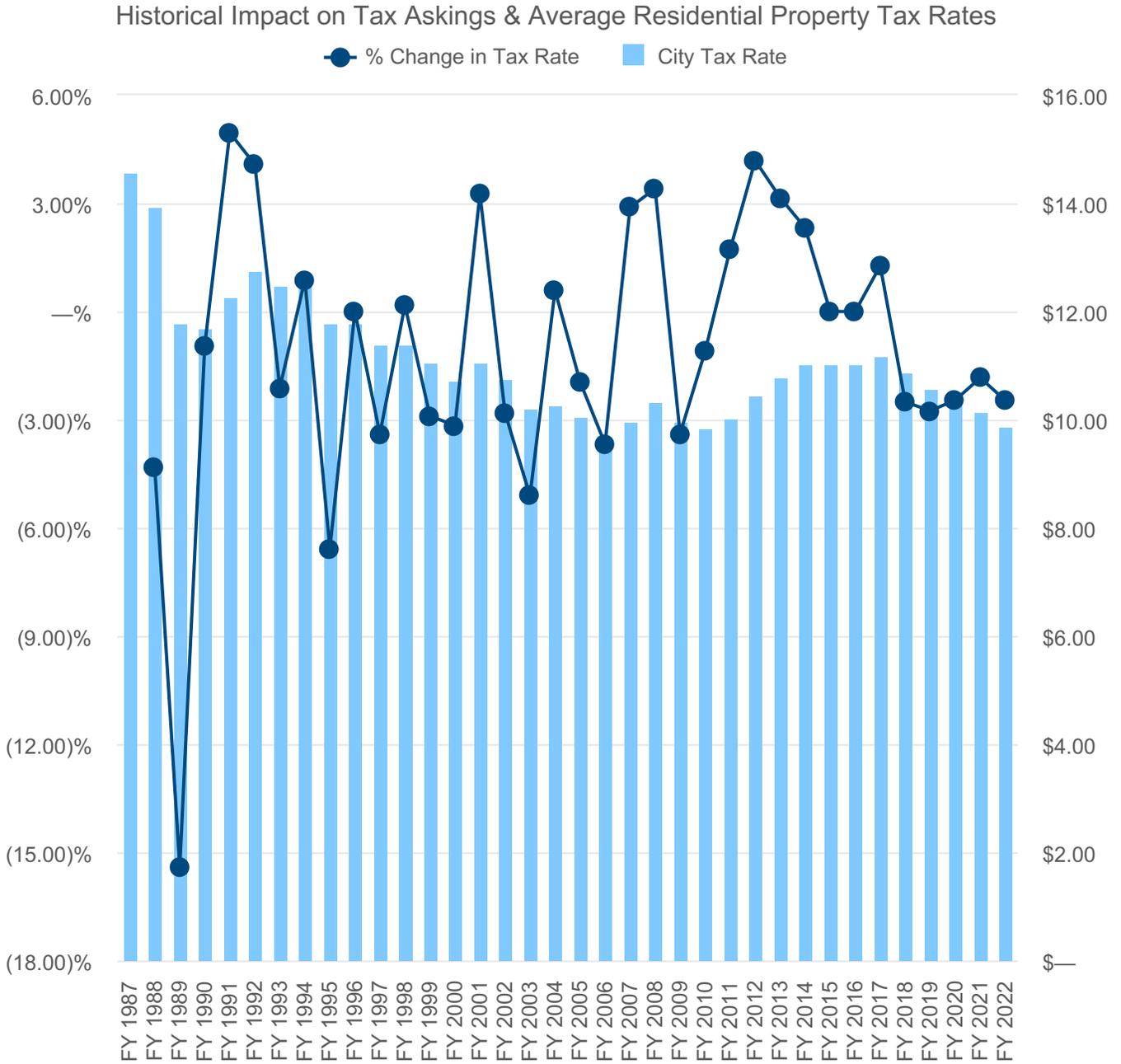
	FY 2022	FY 2021	% Change	\$ Change
Property Tax Rate	\$10.04956	\$10.14400	-0.89%	\$-0.09
Average Residential Payment	\$781.57	\$769.08	1.62%	\$12.49
Average Commercial Payment	\$3,169.30	\$3,169.30	0.00%	\$0.00
Average Industrial Property	\$4,679.97	\$4,694.17	-0.30%	\$-14.20
Average Multi-Residential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

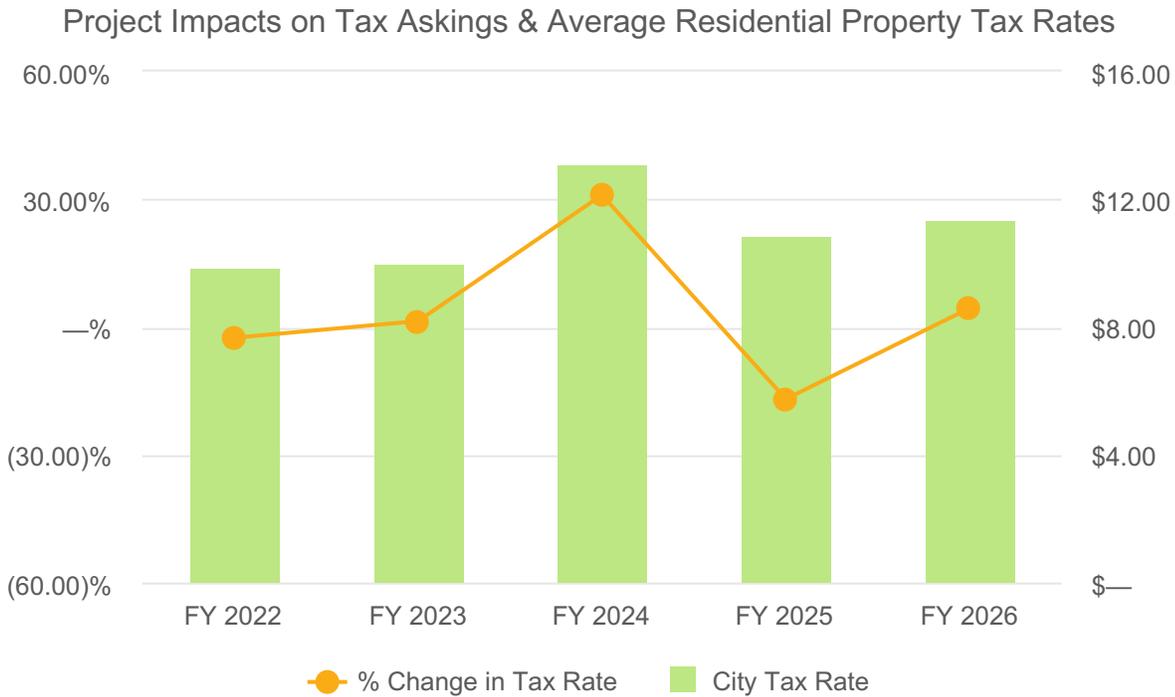


Historical City tax rates and % change in tax rate:

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%
<b>1987 - 2022 Average Change</b>		<b>-0.98%</b>
<b>2018-2022 Average Change</b>		<b>-2.08%</b>

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



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
<b>Average FY1989-FY2021 with Homestead</b>			<b>+1.30%</b>		<b>\$+7.78</b>
<b>Average FY2017-FY2021 with Homestead</b>			<b>+0.57%</b>		<b>\$+4.29</b>
<b>Average FY1989-FY2020 without Homestead Adj.</b>				<b>+0.75%</b>	<b>\$+4.79</b>

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.

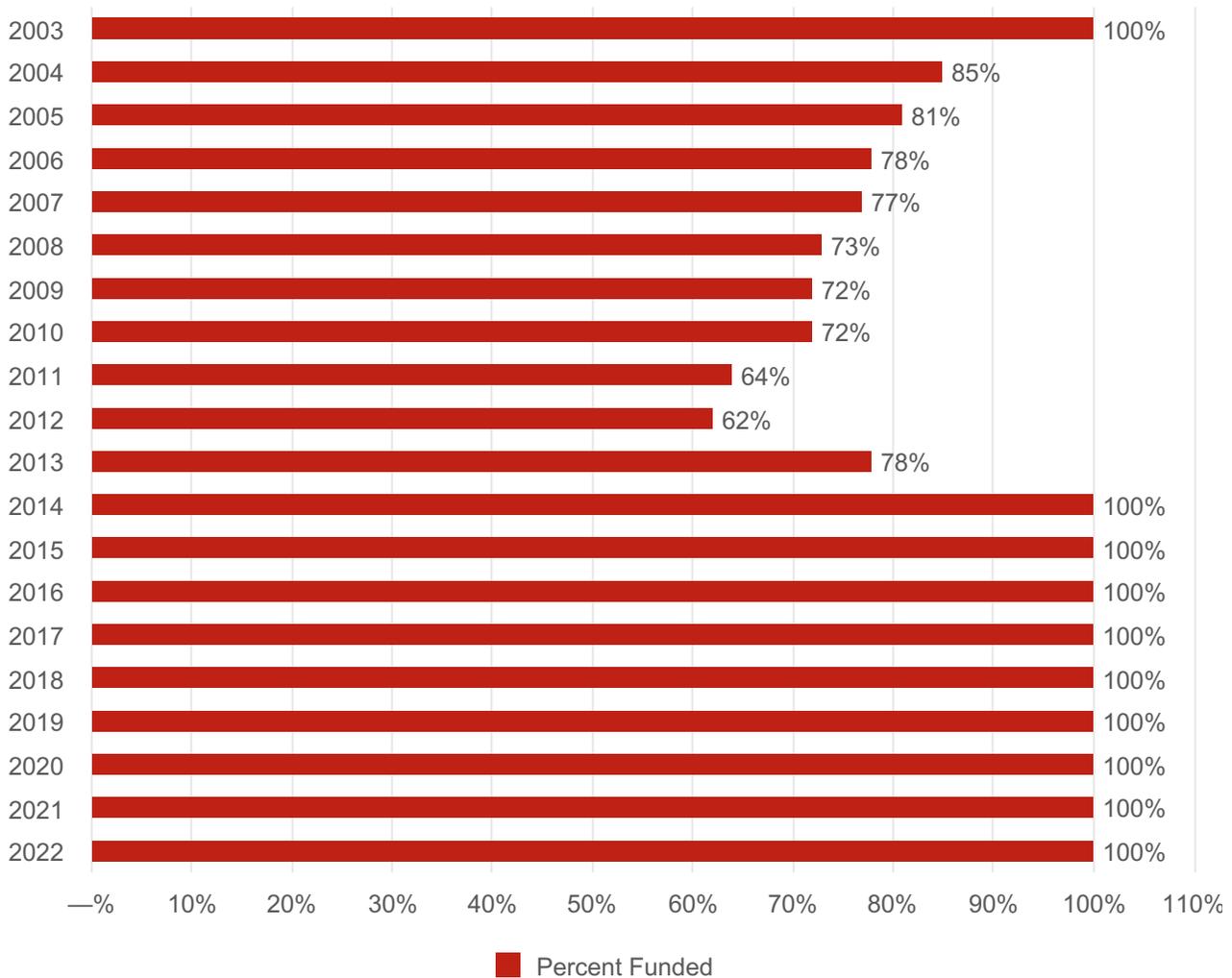
(3) The City adopted a budget in FY 2011 and 2012 that provided no increase to the average homeowner. The State of Iowa underfunded the Homestead Property Tax Credit in both years costing the average homeowner an additional \$18.59 in FY 2012 and \$11.51 in FY 2013. This provided no additional revenues 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 CALCULATION*	BUSINESS PROPERTY TAX CREDIT	R CHANGE	PERCENT CHANGE
FY 1989	"City" Property Tax	\$2,106.42		\$-384.19	-15.43%
FY 1990	"City" Property Tax	\$2,086.50		\$-19.92	-0.95%
FY 1991	"City" Property Tax	\$2,189.48		\$	+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%
<b>FY 1989-2021 Average Change</b>				<b>\$+20.57</b>	<b>+0.94%</b>
<b>2017-2021 Average Change</b>				<b>\$+6.03</b>	<b>+0.26%</b>

\*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	\$3,118.66	\$730.41	\$-50.64	+0.35%
FY 2023	"City" Property Tax	\$3,075.04	\$827.64	\$-43.62	+3.63%
FY 2024	"City" Property Tax	\$4,028.44	\$1,084.25	\$	+3.91%
FY 2025	"City" Property Tax	\$3,347.15	\$900.88	\$-681.29	-16.91%
FY 2026	"City" Property Tax	\$3,496.22	\$941.00	\$	+4.45%

(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%
<b>FY 1989-2021 Average Change</b>				<b>\$-69.12</b>	<b>-1.04%</b>
<b>2017-2021 Average Change</b>				<b>\$-112.45</b>	<b>-2.23%</b>

\*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%
<b>Average FY 2016-FY 2021</b>			<b>\$-75.45</b>	<b>-3.34%</b>

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:

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

\*55.07% = Current residential rollback

<sup>^</sup> 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%
<b>Average FY 1989-2021</b>		<b>+2.81%</b>	<b>+0.75%</b>

\*\*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
<b>Total New Debt</b>	<b>\$12,277,457</b>	<b>\$14,583,494</b>	<b>\$15,763,755</b>	<b>\$6,381,620</b>	<b>\$5,046,814</b>	<b>\$54,053,140</b>

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
<b>Total Draw Downs</b>	<b>\$ 3,424,668</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$3,424,668</b>

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
<b>Net Debt Reduction</b>	<b>-\$1,188,474</b>	<b>-\$3,829,800</b>	<b>-\$3,902,904</b>	<b>-\$14,079,670</b>	<b>-\$16,090,596</b>	<b>-\$39,091,444</b>

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.

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**

<b>Fiscal Year</b>	<b>Statutory Debt Limit</b>	<b>Amount of Debt Subject to Statutory Debt Limit</b>	<b>% Debt Limit Used</b>
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	\$4,050,000	\$9,078,000	\$6,000,000			\$19,128,000
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	\$ 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
<b>Total New Debt</b>	<b>\$12,277,457</b>	<b>\$14,583,494</b>	<b>\$15,763,755</b>	<b>\$ 6,381,620</b>	<b>\$ 5,046,814</b>	<b>\$54,053,140</b>

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
<b>Total Draw Downs</b>	<b>\$ 3,424,668</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,424,668</b>

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
<b>Net Debt Reduction</b>	<b>-\$1,188,474</b>	<b>-\$3,829,800</b>	<b>-\$3,902,904</b>	<b>-\$14,079,670</b>	<b>-\$16,090,596</b>	<b>-\$39,091,444</b>

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**.

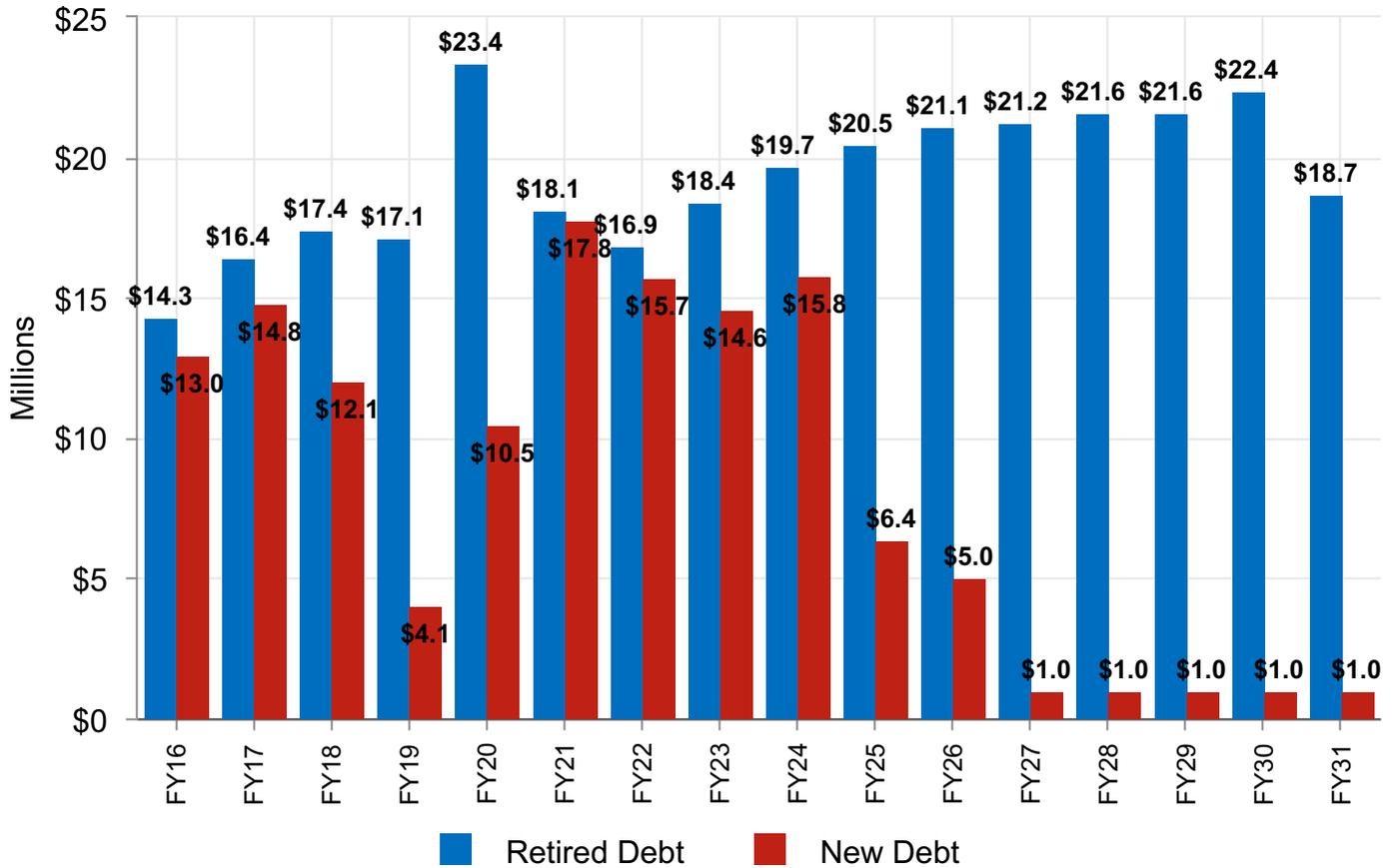
The City also has debt that is not subject to the statutory debt limit, such as revenue bonds. Outstanding revenue bonds payable by water, sewer, parking and stormwater fees, will have a balance of \$146,790,767 on June 30, 2022 .

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.

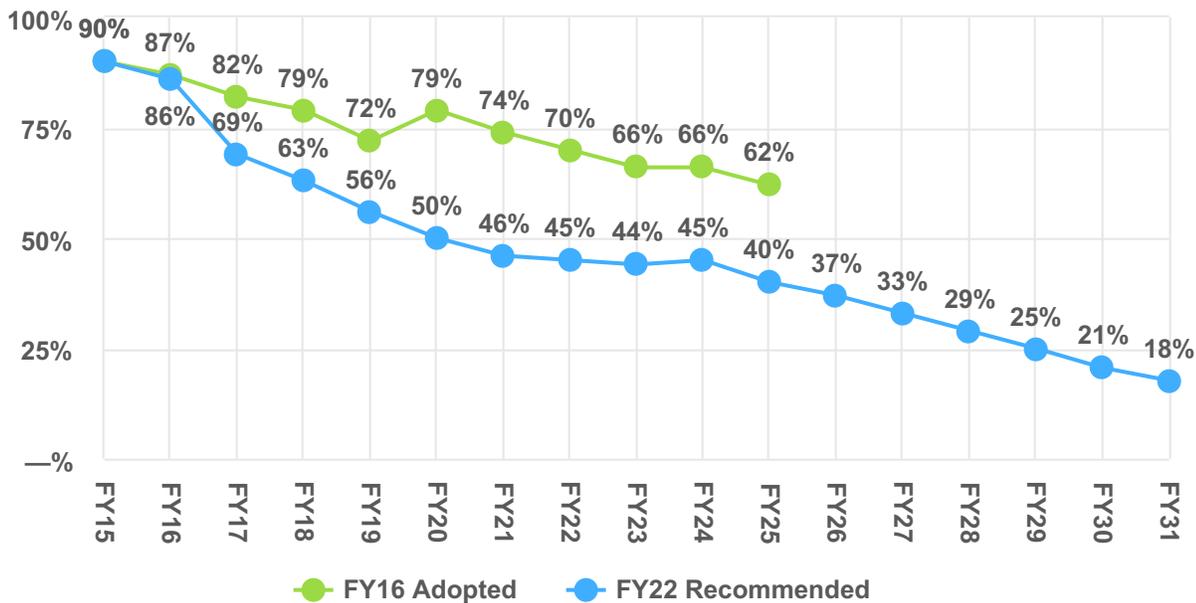
The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:

### 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.

Statutory Debt Limit Used  
(as of June 30th)



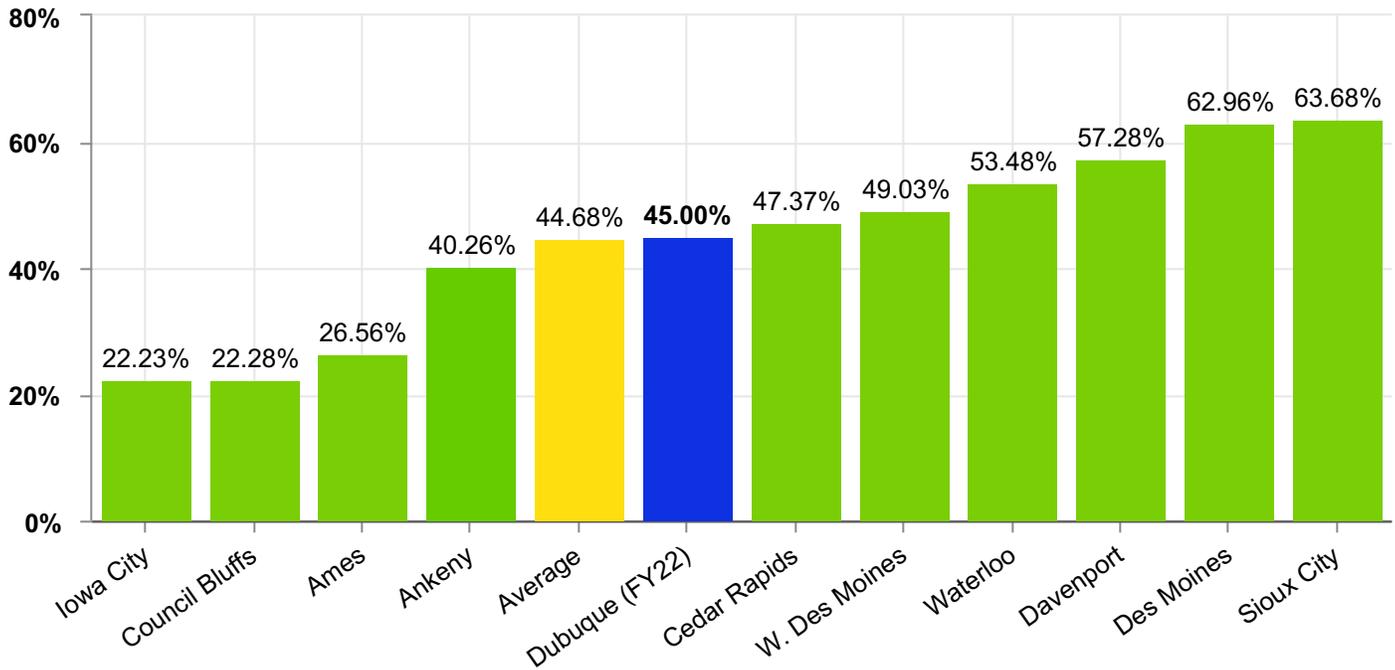
The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2022 will have a balance of \$146,790,767. The total City indebtedness as of June 30, 2022, is projected to be \$254,712,037. 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

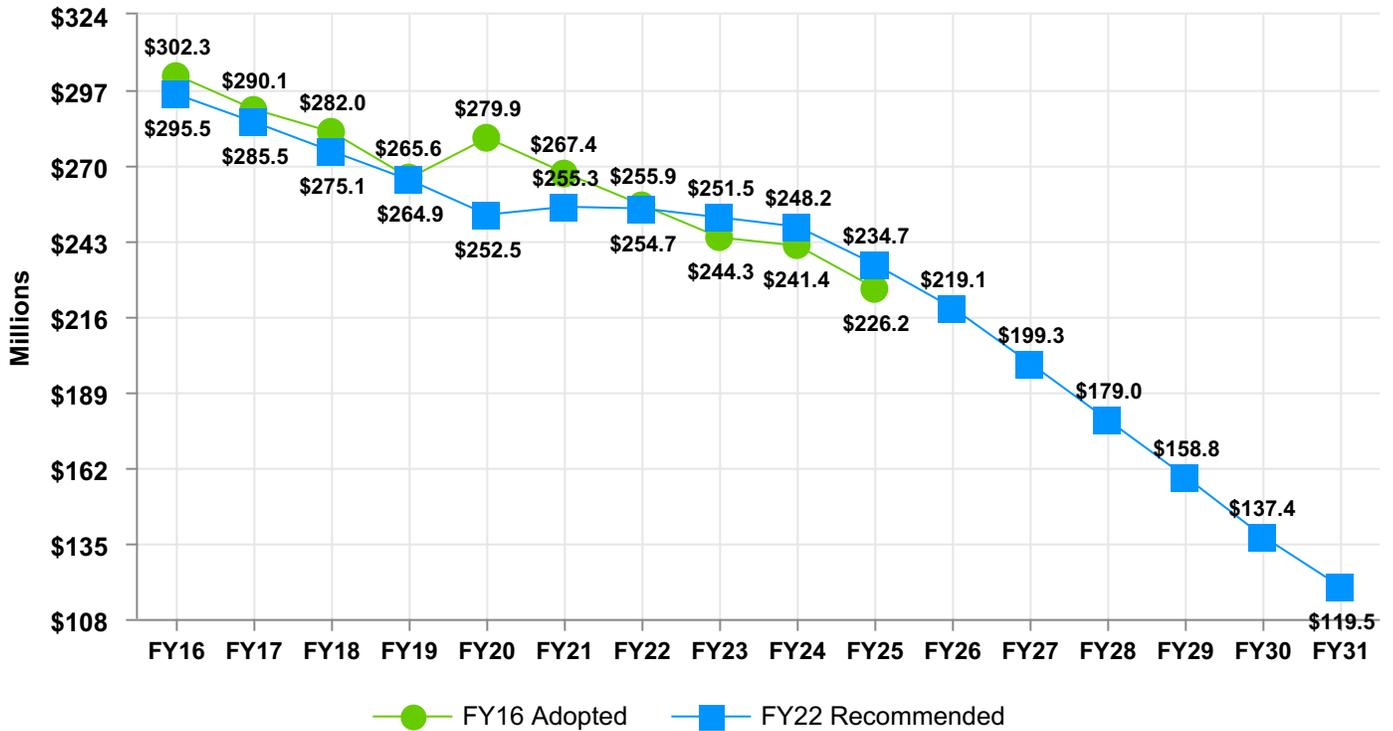
Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit
11	Sioux City	\$ 234,052,896	\$ 149,054,999	63.68 %
10	Des Moines	\$ 633,944,619	\$ 399,100,000	62.96 %
9	Davenport	\$ 362,087,372	\$ 207,415,000	57.28 %
8	Waterloo	\$ 198,578,109	\$ 106,207,641	53.48 %
7	Cedar Rapids	\$ 583,572,883	\$ 286,435,000	49.08 %
6	W. Des Moines	\$ 414,397,845	\$ 203,180,000	49.03 %
<b>5</b>	<b>Dubuque (FY22)</b>	<b>\$ 241,616,084</b>	<b>\$ 108,727,970</b>	<b>45.00 %</b>
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 %
	<b>Average w/o Dubuque</b>			<b>44.68 %</b>

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 17<sup>th</sup> 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.

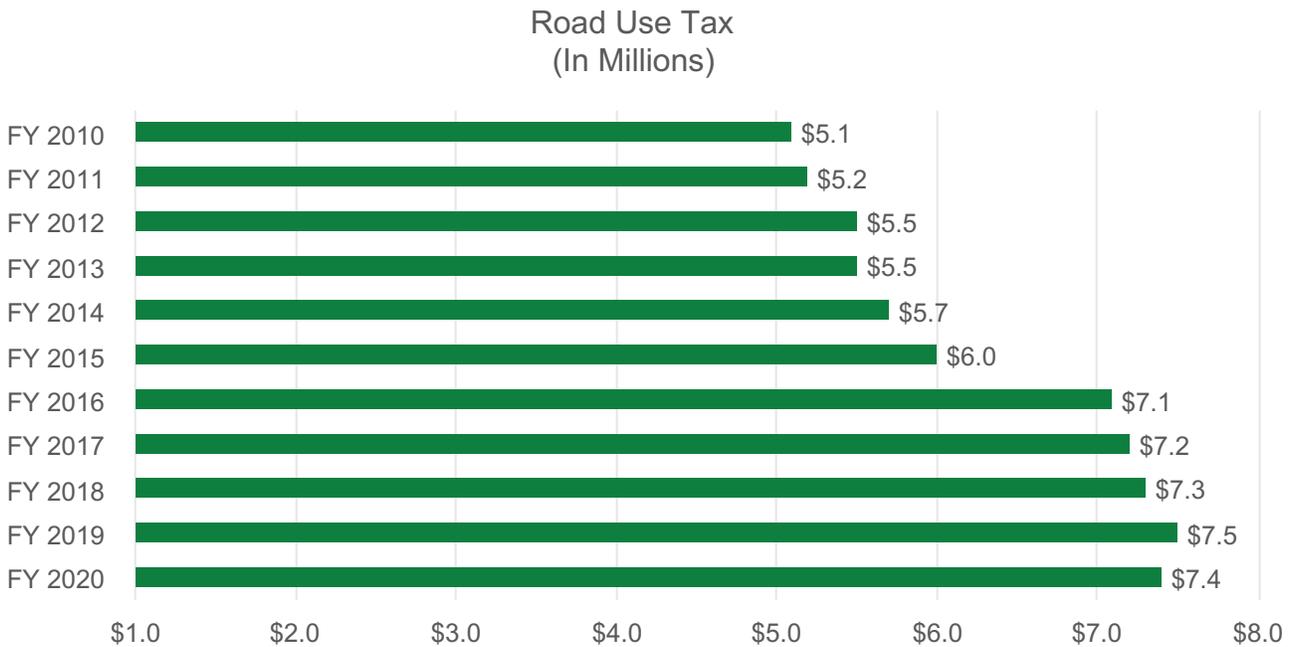
**GUIDELINE**

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

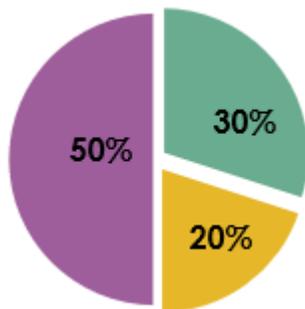
### GUIDELINE

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 31<sup>st</sup>, 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.

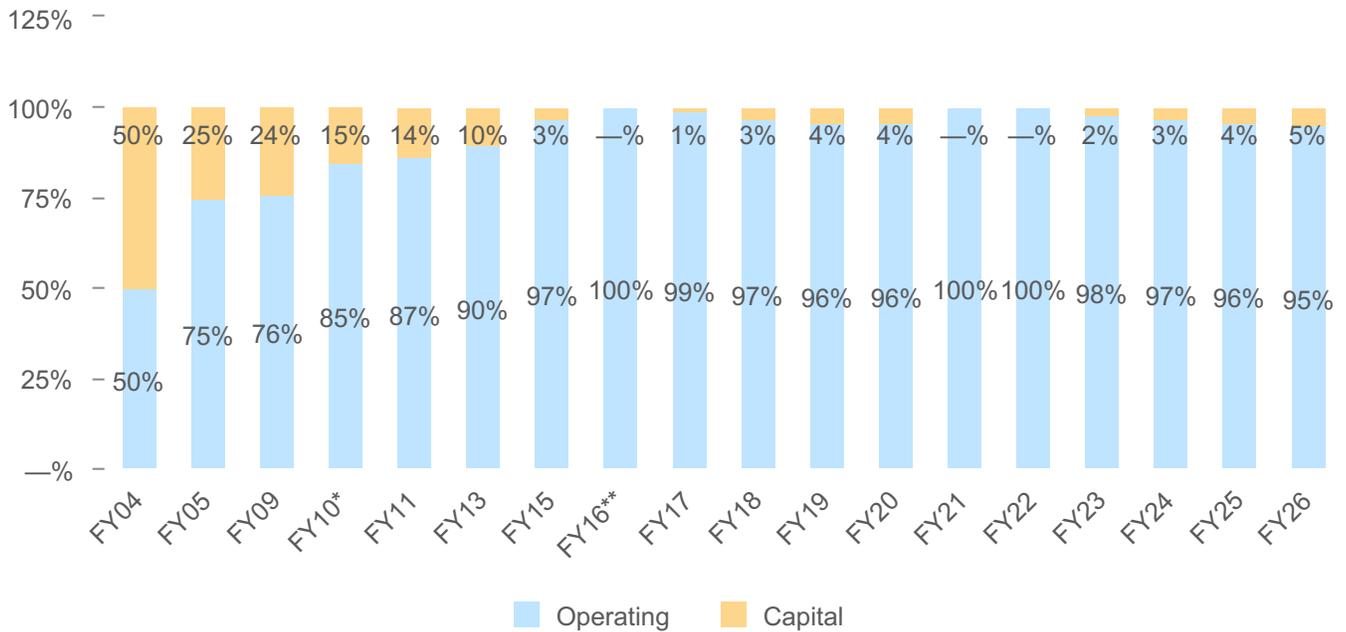
**GG. USE OF GAMING-RELATED RECEIPTS**

**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
<b>Total Impact</b>	<b>\$-27.2 Million</b>

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

**Comprehensive Annual Financial Report:**

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

## Glossary

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

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

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

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

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

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

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

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

**Deferred Compensation:** Income deferred until retirement age.

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

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

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

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

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

**Disbursement:** The expenditure of monies from an account.

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Tax Increment Financing Funds:** These funds are used to account for receipt of property taxes allocated to various tax increment financing districts and used to pay the principal and interest on tax increment debt, as well as to make major infrastructure expenditures.

**Tax Levy:** The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base, for example, dollars per \$1,000 of assessed valuation.

## Glossary

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Tort Liability:** A tort is a wrong against an individual or property that is neither a crime nor a violation of contract. A court could find the City liable or responsible when a tort occurs on City property, as a result of the actions of a City employee, or the function of a City operated activity. The City levies a special tax to purchase tort liability and to cover the cost of tort damages for which the City is found responsible.

**Transfers:** Involves the movement of money between City funds.

**Trust and Agency Funds:** Funds used to account for assets held by the government in a trustee capacity, for individuals or other groups associated with the government. Agency monies or assets are held by a government. Agency monies or assets are held by a government acting as an agent acting as an agent for others, i.e. Landfill.

**Unamortized Premium and Discount:** when bonds are sold, the difference in the price above par or face value (premium) or below par (discount) is recognized over the life of the bonds. The amount of the premium or discount not yet recognized is called the unamortized premium or discount.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

**User Charges:** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Variable Cost:** A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

**Valuation:** The official value established for various properties within set State guidelines, for taxation purposes. The assessed valuation of property is that portion of the property's value upon which taxes are levied.

**Working Cash:** Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

**Workload Indicator:** A unit of work to be done (e.g. number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

**Work Years:** The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

## 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