CITY OF DUBUQUE

RESIDENT'S BUDGET GUIDE

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

ADOPTED FOR FISCAL YEAR **2023**

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CITY of DUBUQUE, IOWA

RESIDENT'S GUIDE

to the
ADOPTED
FISCAL YEAR 2023 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.

2036 VISION STATEMENT

Dubuque 2036 is a sustainable and resilient city and an inclusive and equitable community where ALL are welcome. Dubuque 2036 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

Brad M. Cavanagh, Mayor

Ric W. Jones
Susan R. Farber
Danny C. Sprank
David T. Resnick
Laura J. Roussell

ADMINISTRATIVE STAFF

Michael C. Van Milligen	**City Manager**
Crenna M. Brumwell	**City Attorney**
Adrienne N. Breitfelder	**City Clerk**
Cori L. Burbach	**Assistant City Manager**
Jennifer M. Larson	**Director of Finance & Budget**
Jason J. Clasen	**Budget & Financial Analyst**
Nathan J. Kelleher	**Budget & Financial Analyst**
Robyn L. Hosch	**Budget & Financial Analyst**
Arielle E. Swift	**Assistant Public Works Director**
Stephanie A. Valentine	**Executive Assistant**
Ella M. Lahey	**Confidential Account Clerk**
Randy W. Gehl	**Public Information Officer**
Kristin R. Hill	**Communications Specialist**

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DUBUQUE CITY COUNCIL

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THE CITY OF DUBUQUE
Masterpiece on the Mississippi

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FOURTH WARD

Vacant Position
This position is currently vacant. Please contact Mayor Cavanagh or City Council Members-At-Large Ric Jones or David Resnick for any council matters.

www.cityofdubuque.org/citycouncil

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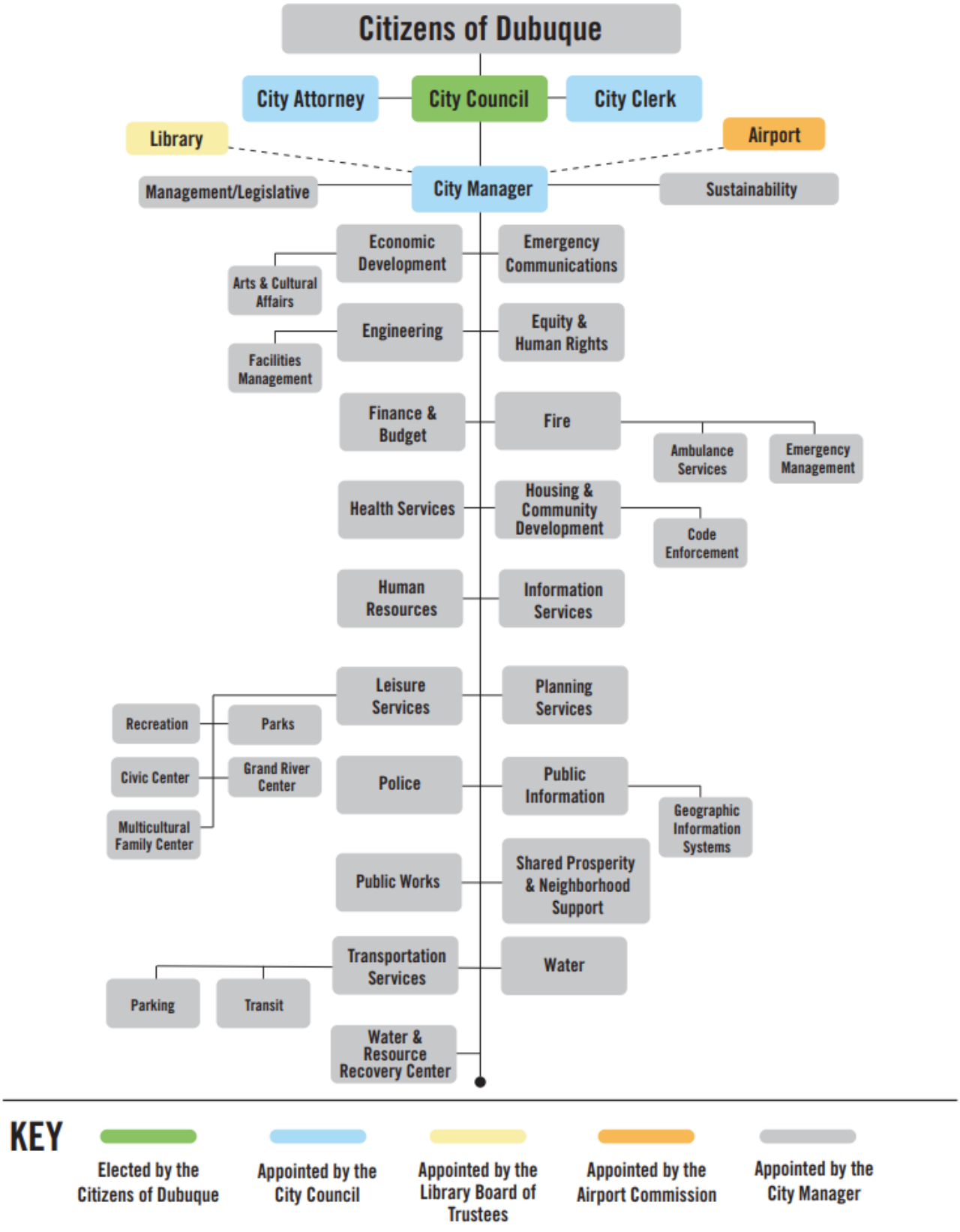
Citizens of Dubuque
City Attorney
City Council
City Clerk
Library
Airport
Management/Legislative
City Manager
Sustainability
Economic Development
Emergency Communications
Arts & Cultural Affairs
Engineering
Equity & Human Rights
Facilities Management
Finance & Budget
Fire
Ambulance Services
Emergency Management
Health Services
Housing & Community Development
Code Enforcement
Human Resources
Information Services
Leisure Services
Planning Services
Recreation
Parks
Civic Center
Grand River Center
Police
Public Information
Multicultural Family Center
Geographic Information Systems
Public Works
Shared Prosperity & Neighborhood Support
Transportation Services
Water
Parking
Transit
Water & Resource Recovery Center
KEY
Elected by the Citizens of Dubuque
Appointed by the City Council
Appointed by the Library Board of Trustees
Appointed by the Airport Commission
Appointed by the City Manager
CM004-110121

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MEET THE **DEPARTMENT MANAGERS**

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Masterpiece on the Mississippi

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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, 2021

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 1, 2021. 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 16 years in a row.

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CITY MANAGER'S BUDGET MESSAGE

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THE CITY OF DUBUQUE
Masterpiece on the Mississippi

Dubuque All-America City NATIONAL CIVIC LEAGUE 2007 · 2012 2013 · 2017

BUDGET INTRODUCTION

Attached for your review is the Fiscal Year 2023 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 2023 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 February 21, 2022 to the Honorable Mayor and City Council.

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

Dubuque All-America City NATIONAL CIVIC LEAGUE 2007★2012★2013 2017★2019

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Fiscal Year 2023 Recommended Budget

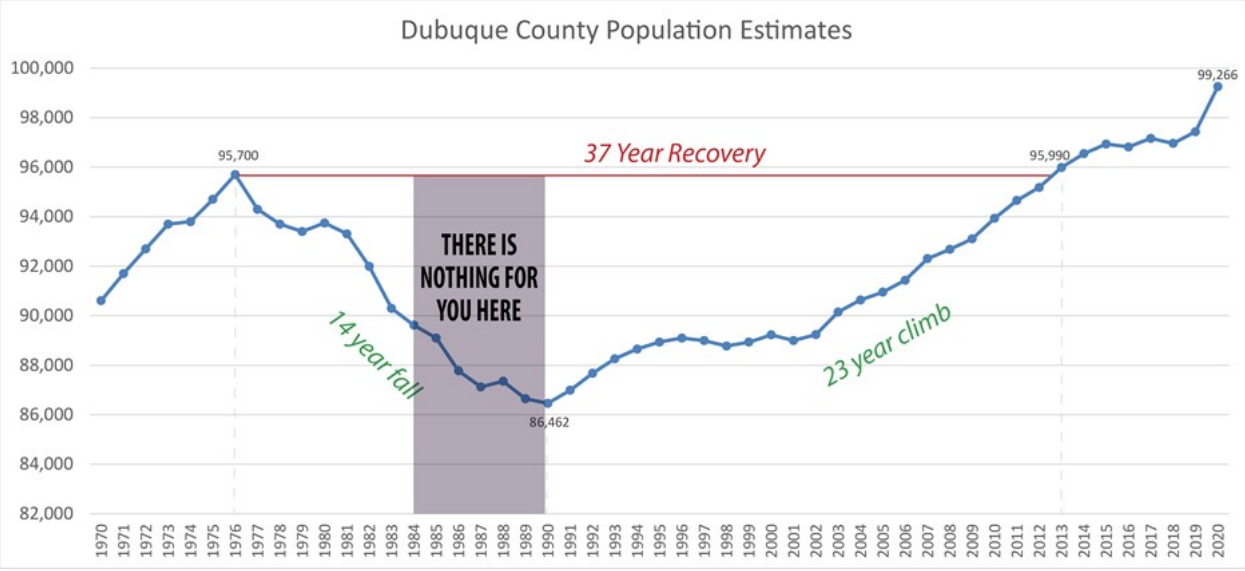
DATE: February 18, 2022 (updated 05/05/2022)

It is my goal that the Fiscal Year (FY) 2023 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 2021 annual goal setting session. To enable staff to finalize the recommended budget, the City Council first set the maximum property tax levy for FY2023 on February 16, 2022.

As our community, nation, and the world continue to deal with the many implications of the ongoing COVID-19 pandemic, the City is responding to a myriad of other issues that impact City operations as well as Dubuque residents and stakeholders.

In March 2020 when the world shut down, the City of Dubuque's employees rose to the occasion and met the moment. We are so fortunate that the people who have chosen to come to work for the City of Dubuque understand that empathy is the glue that holds together a civil society.

As you can see in this chart, the City has climbed out of a decade's long hole achieving growth that few other communities in Iowa have experienced. To maintain this momentum, there must be continued investment.



COVID19-Related Cost Increases
Supply chain issues and rising prices for fuel, vehicles, equipment, construction materials, electronics, and more are impacting the operating expenses of many City departments. Like the private sector, the City is also facing significant challenges in filling staff vacancies and new positions as Iowa's workforce crisis continues to manifest itself through record low unemployment and significant employee turnover. (Dubuque County's unemployment reached almost 13% in April 2020 during the COVID shutdown and was just 3.1% in December 2021.) It's also important to note that our workforce is smaller. In November, Dubuque County's civilian labor force totaled 54,500, compared to 56,800 in November 2019. Clearly, it is an extremely competitive market for employees in all fields and levels. That is being reflected in increased wages for employees in businesses across the city. From November 2020 to November 2021, the average hourly wage in Dubuque increased from $27.52 to $28.07.

From January 2020 to January 2021, Dubuque homes had an average increase in valuation of 17.3%, or 1.5% per year. During that same time frame, the average increase in valuation of industrial properties increased 4.8% (0.43% per year) and commercial/multi-residential properties increased 25.1 % (2.3 % per year).

With this budget recommendation the next few years in Dubuque is going to see a significant investment in the following:

1. Community Safety
2. Roads and Infrastructure
3. Economic Development
4. Improved Customer Service
5. High Quality of Life in an Equitable Community
6. Identifying and Funding Important Initiatives to Support Employees

This is evident in what is occurring in calendar year 2022 and what is being further proposed in the FY 2023 budget recommendation and the accompanying 5-year Capital Improvement Program.

This will be accomplished while furthering the over arching goal of "Creating an Equitable Community (and organization) of Choice."

Community Safety
In the area of public safety, the City will add seven Firefighter positions, in addition to the two that have been added over the last few years, allowing for a third ambulance to be staffed seven days a week 24 hours a day, improving ambulance response times across the community. The additional positions will also decrease the demand for Firefighters to work overtime and give them a better chance to take vacation time, better supporting their mental and physical health. I am also recommending the implementation of an employee wellness program in the Fire Department. This further enhances a Fire Department that as an Insurance Services Office Class II Fire Department is ranked in the top 3% of the over 48,000 Fire departments in the United States. The Dubuque Fire Department is one of less than 300 Fire Departments internationally to receive accreditation by the Commission on Fire Accreditation International. It is no wonder that when asked to rate all of Dubuque's public services for 2020-2021, local CEOs, business owners, and top managers rated Dubuque's fire service #1 and its ambulance service #2. Using a scale with 1 being low and 7 high, the fire service scored an average of 6.36 and ambulance 6.19.

I am further recommending that some of the part-time hours in the 911 Emergency Communications Center be replaced with the hours of another full-time position and that the city contract to maintain and review the quality assurance on calls.

From a policy perspective, the City will invest hundreds of thousands of dollars to arm our Police Officers with tasers, a way to keep our Police Officers safe while minimizing the use of force needed to subdue a criminal and reducing the chance of serious injury to an aggressive suspect. The City will also continue the aggressive deployment of security cameras, which is being made easier as ImOn Communications has committed to deploying fiber optic cable across the entire Dubuque community over the next 3 years. The City will also invest well over $600,000 to significantly enhance our technological capabilities to integrate both the Police Department's body camera and car camera systems to enhance the value of these important tools. The City is also committed to aggressively

filling the many vacancies in the Police Department caused by the hiring freeze during the economic crisis caused by the pandemic.

Last year, the City created a new department, the Office of Shared Prosperity and Neighborhood Support, with three full-time and one part-time position and hired Anderson Sainci as the new Director. This year I am proposing the creation of a restructured division in the Leisure Services Department that will be led by Heather Satterly, the current AmeriCorps Director. This new division will be titled, Community Partnerships and Diversion, and consists of the two new full-time positions created in FY2022 focused on diversions from criminal court and identifying community service opportunities to avoid a criminal record. This division will continue to have responsibilities for AmeriCorps.

Roads and Infrastructure

Following the opening of the Southwest Arterial in 2020, the opening of the new Highway 20 interchange at Swiss Valley Road in 2021, the reconstruction of Chavenelle Road, the reconstruction of North Cascade Road, and the resurfacing of over 10 miles of streets by Public Works crews in 2021, the City will be further pursuing street improvements.

In 2022 the Northwest Arterial from John F. Kennedy Road to Highway 20 will be resurfaced, with multiple intersection improvements, at a cost of over $8 million. The Iowa Department of Transportation is beginning to study the eventual full reconstruction of the intersection of Highway 20 and the Northwest Arterial, including the closing of the southern leg of the intersection, to greatly improve traffic flow.

Dubuque County will be reconstructing sections of John Deere Road with major intersection improvements.

Implementation of the East-West Corridor Study will continue with three new roundabouts constructed in the latter part of the 5 year Capital Improvement Program.

The City will be submitting a $35 million federal infrastructure grant application to build a railroad overpass at 14th Street and a reconstruction of Elm Street and 16th Street with multiple intersection improvements all in the complete streets format.

The Public Works Department will again have the resources available to resurface 10 miles of city streets, instead of the usual 5 miles.

The City will be improving the Mississippi River bank in the South Port of Dubuque to better protect the sanitary sewer force main from river traffic accidents.

The City will spend tens of millions of dollars to improve the Catfish Creek Sanitary Sewer Shed, replacing and upsizing much of the 70-year old sanitary sewer system and adding a major sanitary sewer lift station. This will allow the City to further eliminate polluting sanitary sewer overflows and be prepared for future growth to the West. The goal is to be eligible for tens of millions of dollars in federal infrastructure dollars to support this project.

The City will also be spending tens of millions of dollars to significantly upgrade and extend the City water distribution system, creating greater redundancy and reliability and preparing for development in the Southwest Arterial corridor. This potentially will also be supported by federal infrastructure dollars.

Economic Development

The City will be investing in the downtown, the Central Avenue corridor, improved Schmitt Island access, and the west end industrial parks. The new Crossroads Industrial Park will include finishing a development plan and then implementing phase one of that plan to make about 30 acres ready for development. Much of the infrastructure investment described herein also relates to economic development.

Improved Customer Service

The enhancements I described related to the Police Department, the Fire Department, the Office Of Shared Prosperity, and the new Community Partnerships and Diversion division (including a new Secretary position) in Leisure Services are examples of service enhancements. However, another significant customer service enhancement is the move to automated collection of refuse carts. This will not only increase customer convenience but it will improve the appearance of neighborhoods. The City refuse collection employees are currently required to handle people's trash, exposing them to fleas, bedbugs, viruses, and germs. They are also required to exit and enter the vehicle almost 700 times each day, over 3,000 times a week, and over 170,000 times a year. This is even in the winter, risking slipping on the ice and snow and constantly battering their feet, ankles, knees, hips and back. The last time this was considered there was discussion of the need for a pilot program and that has been completed and these carts work in Dubuque as they do across the Midwest and beyond. Using American Rescue Plan funds this implementation will not add to the cost of the refuse collection service.

High Quality of Life in an Equitable Community

While there are numerous park and trail projects in this budget, the City will be furthering equity by providing a paid holiday for City employees in celebration of Juneteenth.

Identifying and Funding Important Initiatives to Support Employees

I have already described many of these important efforts. I am also recommending the addition of numerous new City positions in the organization to advance important initiatives and meet existing needs. The City Council has already approved through amendment two new positions in the Human Resources Department and a Project Manager position in Leisure Services. The FY2023 budget will recommend a new Assistant Fixed Base Operator position at the Dubuque Regional Airport, a new Secretary position in the City Clerk's Office, a full-time Climate Action Plan Coordinator in the Sustainability Office, the Teen Resiliency Corp, a Grant Analyst to support the Director of Strategic Partnerships, a full-time Utility Locator position in Engineering, additional Medical Director hours in the Fire Department, an additional Help Desk position and User Technology Specialist position in Information Services, changing from part-time to full-time a position at the Library working with the Maker Space, and an additional part-time Secretary in the Public Works Department. In addition, I am recommending funding the Fire Employee Health and Wellness Program. A third new position in the Information Services Department is a Chief Security Officer to help with cyber security issues.

Opportunities for Grants and Forgivable Loans

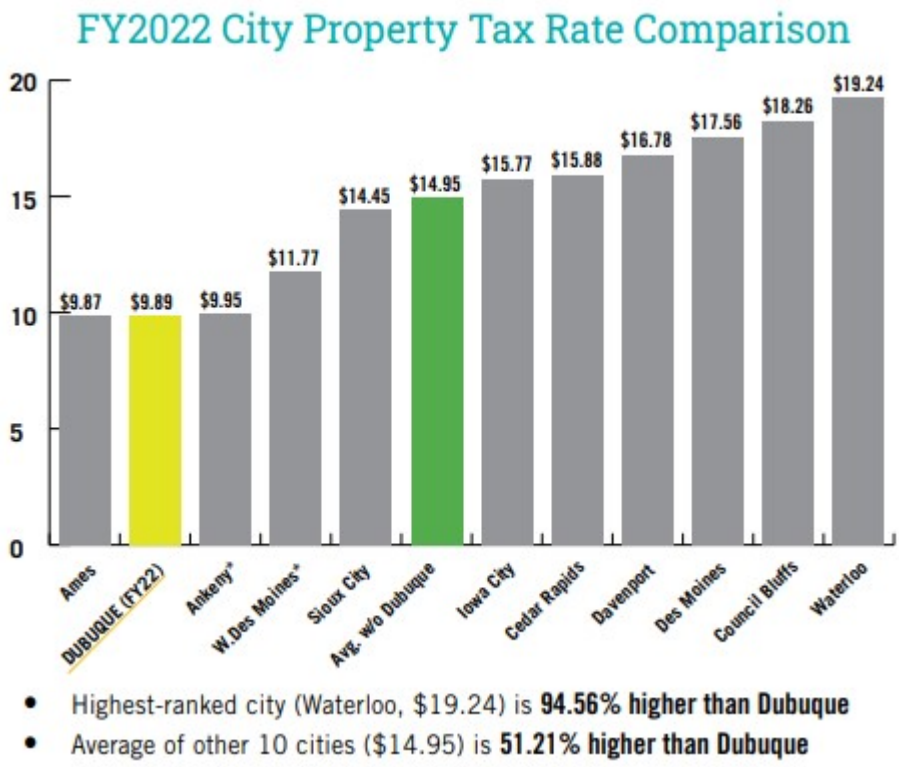
The Biden administration has successfully passed a large infrastructure bill, the Infrastructure Investment and Jobs Act and is also showing success at increasing funding to individual federal departments and grant programs. Also, the Biden administration has sent billions of dollars to the states for Governors to fund programs, some of which will lead to local government grant opportunities. This is creating a short window of time where communities across the country will be able to compete for grants and forgivable loans to fix age old problems and to create new growth opportunities. The challenge will be to get these projects ready to compete for these grants and to identify a source for matching dollars to be eligible for the grants. For instance, the Iowa Finance Authority now offers low interest State Revolving Funds (SRF) loans at very low interest rates. With the new programs, up to 50% of those loans will be forgivable. However, if the City is not willing to provide the 50% match, the City will be passing up the chance to complete major clean water projects at half price.

CITY PROPERTY TAX RATE

You will recall that in the current year (FY22 beginning July 1, 2021) City budget that was adopted by the Mayor and City Council in March 2021, there was a property tax rate reduction of 2.5%, which resulted in no increase in city property taxes for residential property, and a city property tax decrease for commercial property, industrial property, and multi-residential property. The change from FY2021 to FY2022 was as follows:

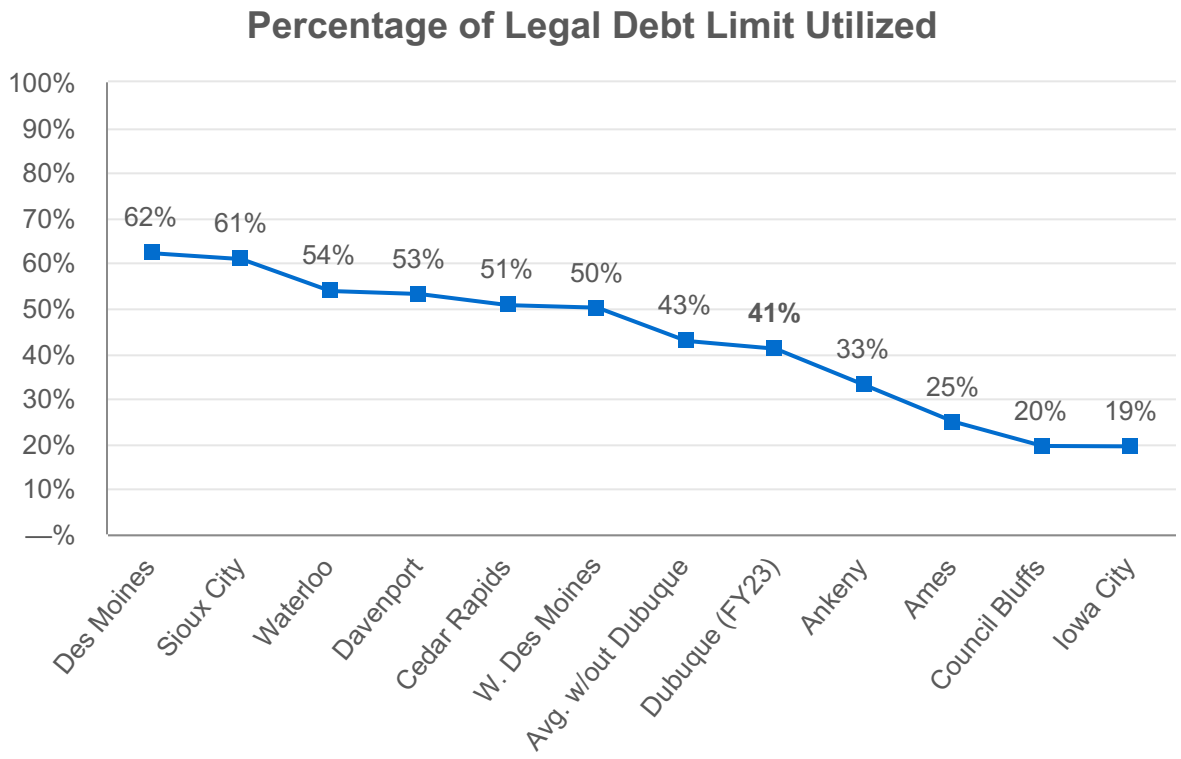
Property Type	Average Property Tax Cost Change from FY2021	% Property Tax Cost Change from FY2021
Residential	No Change	No Change
Commercial	$99.73 less	3.15% decrease
Industrial	$138.06 less	2.94% decrease
Multi-Residential	$144.99 less	7.64% decrease
FY 2021 Property Tax Rate	**FY 2022 Property Tax Rate**	**% Change**
$ 10.14	$ 9.89	2.5% Decrease

Dubuque 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.



The above numbers relate to the current fiscal year, FY22. Now I will be moving to describe how my recommendation will affect FY23 and beyond.

Dubuque would compare very favorably with these other cities when looking at debt in that with using only 41% of the statutory debt limit if the FY23 Capital Improvement Program budget recommendation is adopted, **Dubuque would rank 5th lowest of the eleven cities and below the 43% average of the other cities.**



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.

	FY2023	FY2024	FY2025	FY2026	FY2027
City's Spendable General Fund Cash Reserve Fund Balance	$17,743,471	$17,743,471	$17,743,471	$17,743,471	$17,743,471
% of Projected Revenue	22.34%	21.90%	21.47%	21.05%	20.63%

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 2023 budget recommendation is that the property tax rate be further reduced from the current $9.8890 per thousand dollars assessed value to $9.7169, a 1.74% **decrease in the property tax rate**.

2036 VISION STATEMENT

Dubuque 2036 is a sustainable and resilient city and an inclusive and equitable community where ALL are welcome. Dubuque 2036 has preserved our Masterpiece on the Mississippi, has a strong diverse economy and expanding connectivity. Our residents experience healthy living and active lifestyles; have choices of quality, affordable, livable neighborhoods; have an abundance of diverse, fun things to do; and are successfully and actively engaged in the community.

CITY MISSION STATEMENT

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

CITY OF DUBUQUE GOALS 2026

- **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.

2021-2023 POLICY AGENDA

TOP PRIORITIES (in alphabetical order)

- **Chaplain Schmitt Island Master Plan: Implementation & Phasing:** Implementation & Phasing: As part of a commitment to create fun a variety of fun things to do for all, the City is part of a team lead by the Dubuque Racing Association who will implement the Chaplain Schmitt Island Master Plan. The Plan identifies a strategy to redevelop the island, beginning with the development of a Veterans Memorial and including developing/redeveloping recreational amenities, business development, self-sufficiency of Q Casino, and redevelopment of the 16th St Corridor onto the island. This work will be done while focusing on the environmental integrity of the island with the US Army Corps of Engineers and the Iowa Department of Natural Resources. Funding support is included in the FY23 CIP for Chaplain Schmitt Island landscaping, trail development and access, and entrance signage. The renegotiated lease between the City and the DRA includes creating a funding stream for the Schmitt Island Master Plan Implementation committee which receives one third of the annual DRA distribution.

- **City Information & Network Security:** A robust strategy to ensure the security of City data and networks was identified as a priority for 2021-23. Key components of this priority include determining a future plan for a data center and other back up needs, staffing, developing a

response to ransomware attacks, cyber-insurance, and protection of key financial and accounting systems. The Information Services department has submitted capital and operating budget requests to address this priority. Funding to complete a network security risk assessment, begin work on a data center, and purchase ransomware defense are included in the recommended CIP. Three staff positions are included in recommended improvement packages for the department, including a Chief Security Officer.

- **Equitable Poverty Prevention & Reduction 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. In 2022, the Office of Shared Prosperity & Neighborhood Support was formed to coordinate the implementation of the plan. In FY23, the Division of Community Impact will be created in the Leisure Services department to continue the City's implementation responsibilities. This division will include two new positions recommended for funding in FY22, the Community Diversion & Prevention Coordinator and Community Service & Outreach Coordinator, as well as an Administrative Assistant recommended for FY23 funding.

- **Federal Infrastructure Program Preparation:** The Biden administration has passed the unprecedented Infrastructure & Investment Jobs Act, which will create numerous opportunities to leverage federal and state funding to complete important projects in Dubuque. Those investments will lead with the priorities of environment and equity. Numerous recommendations in this budget include funding for us to plan for and design infrastructure, invest in grant writing services to assist staff to responding to the many opportunities available, and identify local match required in order to compete for grants. Among others, the operating budget includes funding for a Grant Analyst in the City Managers Office and funding for grant application services in Transportation Services and Economic Development. The City will also have a contract with a firm in Washington D.C. that specializes in identifying grant opportunities and then pursuing those grants.

- **Five Flags Center Direction:** Providing direction regarding the future of Five Flags is a priority of the City Council. Regardless of ultimate decision, capital investments are needed in the current budget to be able to maintain the existing building. Recommended operating improvement packages include RFID ticket scanners and security cameras. Additional improvements are recommended in the CIP should the referendum fail.

- **Historic Building Rehabilitation/Preservation:** Investment in our historic buildings, particularly historic housing stock, requires both public and private investments. It also requires the alignment of policies and funding program requirements. Recommended CIP's include Greater Downtown Housing Creation Grant Program, Central Ave Housing Forgivable Loans, Neighborhood Reinvestment Partnership, Homeowner Rehabilitation Program, Rental Dwelling Rehabilitation Program, Windows Replacement Program, Historic Preservation Revolving Loan Fund, and Historic Preservation Technical Assistance Program.

- **Sewer System Infrastructure Upgrade (including Catfish Creek Sanitary Sewer System):** Critical infrastructure improvements are required to provide sewer system service to existing Dubuque residents and businesses as well as provide the infrastructure necessary for expansion. Recommended CIP's that will further this goal include the Old Mill Road Lift Station & Force Main, Granger Creek Lift Station Improvements, and Catfish Creek Sewershed Interceptor Sewer Improvements.

HIGH PRIORITIES (in alphabetical order)

- **Bee Branch Watershed Project: Next Steps:** Next steps in this 20+ year project include the following: additional green alley construction, North End storm sewer improvements, construction of a stormwater pumping station, and vision and development of the Blum site. Recommended funding includes Bee Branch Creek Gate & Pump Replacement, Flood Control Maintenance Facility, Green Alley Water Main Improvements, Permeable Pavement Bee Branch Railroad Sponsorship; Bee Branch Interceptor Sewer Connection, and Blum Site Utilization & City Service Delivery Study.

- **Childcare Initiative:** Research supports that high-quality childcare improves children's school readiness and supports a strong workforce. Funding for staff to continue to participate in work with partners to solve childcare gaps is include in operating budgets.

- **Community Broadband Expansion:** Significant work is underway via public-private partnerships to increase availability, access, and affordability of broadband, using an equity lens to ensure that all residents have access to the service that is critical for connecting to school, work, doctors, and more from home. Investments in the FY23 budget include an Engineering CIP for Broadband Acceleration & Universal Access, Fiber Optic Conduit - Misc, Fiber Infrastructure Management System, Citywide Fiber Cable Backbone Master Plan Implementation, INET Fiber Replacement Build Out, and Grandview Street Light Replacement. ImOn is in the process of doing a fiber build out to every home and business in Dubuque.

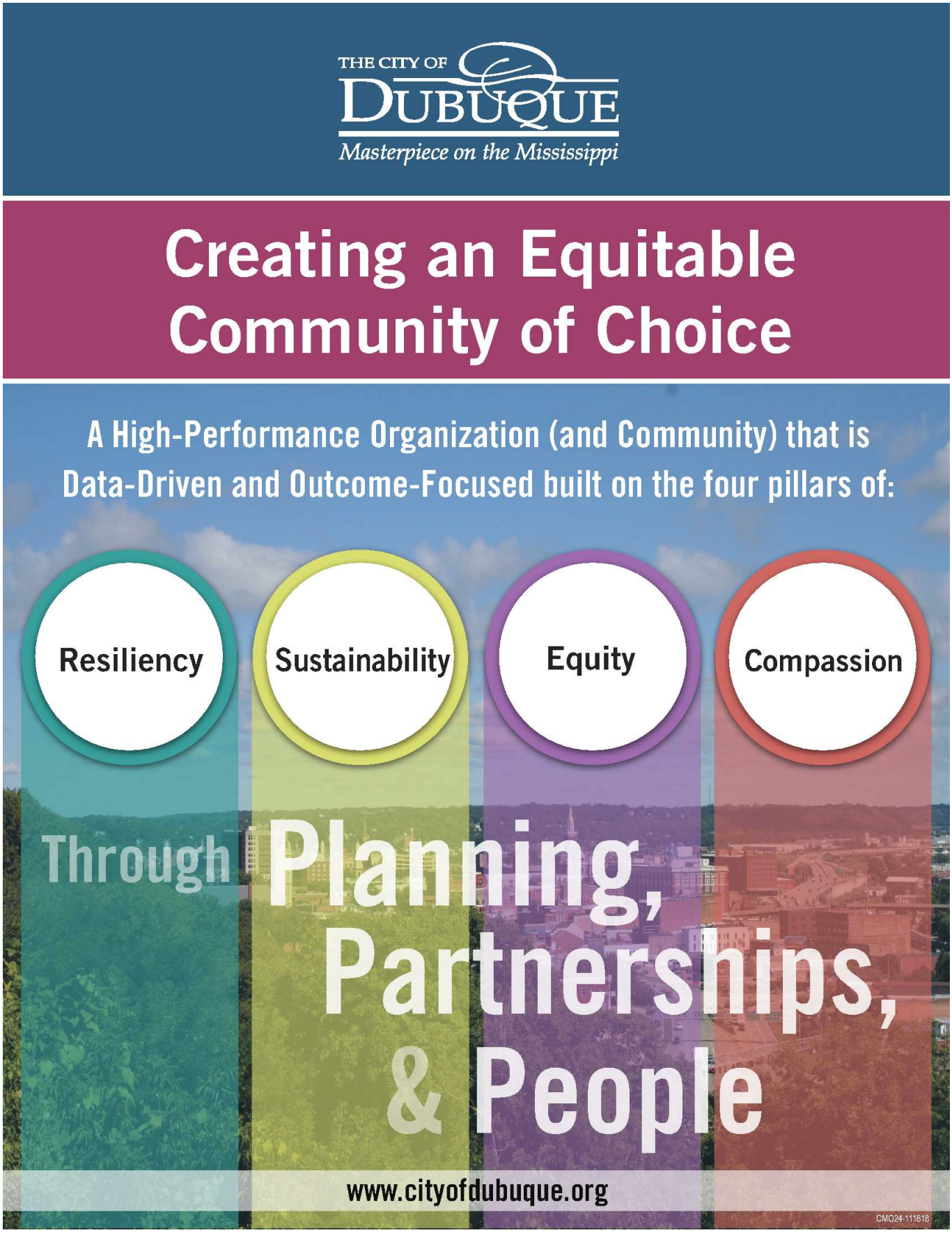
- **Complete Streets Concept Implementation: 16th St/Elm St/14th St Railroad Overpass Project**: The City of Dubuque's Complete Streets policy is reviewed and incorporated into new construction and existing infrastructure improvements. Recommended CIP funding for 14th St Overpass Design would prepare us to seek competitive grants for the completion of this project and is a critical next step.

- **Comprehensive Parks Master Plan:** Hiring a consultant to complete a comprehensive will assess existing park infrastructure and provide guidance on how to meet the demand for future recreational needs, including spaces and equipment for special interest. A Comprehensive Parks Master Plan CIP is recommended for funding in the FY23 CIP.

- **Imagine Dubuque Implementation:** The City Council has adopted *Imagine Dubuque 2037: A Call to Action*, to guide their future investment decisions. Multiple recommended CIPs and improvement packages help to advance the vision identified through resident input in the plan. In addition to these construction investments, the Trail Planning, Connecting Downtown Destination, and South Port Redevelopment Concept Plan CIPs advance next steps necessary for the redevelopment of these areas and infrastructures.

- **West End Fire Station:** As the Dubuque community expands to the west and south after the completion of the Southwest Arterial, it's anticipated that an additional fire station will be needed to protect residents and businesses. The Fire Station Expansion/Relocation CIP begins preparation for this project, while the recommendation to hire seven additional firefighters in FY23 will prepare to staff that station, along with the two positions that have been added over the last few years.

Creating an Equitable Community of Choice



Public Safety

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.

The Dubuque Police Department recently completed its compilation report of crimes for calendar year 2021. "Confirmed Shots Fired" is one of the many metrics tracked by the police department annually. In 2021, there were 21 instances of confirmed shots fired in Dubuque, an increase of 4 over 2020's total of 17 and down significantly from 2015's total of 33.

When comparing Dubuque's "Part 1" crime totals for 2021 to 2015, Dubuque has had a 33.7% reduction in overall crime. 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 total number of Crimes Against Persons in Dubuque decreased 15.4% from 2020 to 2021 to 226, including five murders, 955 sexual assaults, 22 robberies, and 104 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 2021, the Dubuque Police resolved almost 85% of all Crimes Against Persons committed in the city. The national average for 2019 (the most current on record via FBI data) was just 45.4%. The total number of Crimes Against Property in 2021 declined by one crime from 2020 to a total of 1,244, including 240 burglaries, 96 burglaries to motor vehicle, 823 thefts, and 85 thefts of motor vehicles.

"Part I" Crimes for Calendar Years 2013-2021
Compiled by the Dubuque Police Department

Performance Measures	CY13	CY14*	CY15	CY16	CY17	CY18	CY19	CY20	CY21	Avg.	CY20 to CY21 % Change	CY21 Clearance Rate	CY19 Nat'l Clearance Rate
Crimes Against Persons	**208**	**220**	**265**	**243**	**203**	**190**	**190**	**267**	**226**	**224**	**-15.4**	**84.75%**	45.50%
Murder	0	0	5	1	2	1	0	1	5	2	500.0	80%	
Sexual Assault	38	61	80	98	90	75	91	105	95	81	-11.6	88%	
Robbery	32	20	27	26	16	29	14	26	22	24	-8.4	77%	
Aggravated Assault	138	139	153	118	95	85	85	135	104	117	-23.0	94%	
Crimes Against Property	**1,791**	**1,662**	**1,953**	**1,875**	**1,667**	**1,543**	**1,319**	**1,245**	**1,244**	**1,589**	**0.0**	**89.90%**	17.20%
Burglary	431	416	548	420	331	299	205	219	240	345	9.6	83.75%	
Burglary to Motor Vehicle	231	168	106	144	157	145	88	148	96	143	-35.2	90%	
Theft	1,103	1,035	1,245	1,235	1,116	1,036	945	808	823	1,038	0.0	89.70%	
Theft of Motor Vehicle	26	43	54	76	63	63	81	70	85	62	21.4	96%	
Total	**1,999**	**1,882**	**2,218**	**2,118**	**1,870**	**1,733**	**1,509**	**1,512**	**1,470**	**1,812**	**-0.1**		

*switch to new public safety software

Traffic/Security Camera System

Traffic/Security Camera System in 2021, the City has installed 30 new cameras, along with 10.6 miles of conduit (over 6 miles more than 2020) and many miles of fiber that will allow for future camera installation. In addition to the new cameras, another 53 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 710 Traffic/ Security cameras recorded through the Traffic Operations Center in City Hall. The remaining 597 cameras are recorded at various servers throughout the City. The recommended budget has funding for additional cameras in the amount of $552,562 from FY 2023 through FY 2027. Additional funding is also allocated to the network of fiber optics that supports the camera system; INET Fiber Replacement, Traffic Signal Fiber Optics, Broadband Acceleration & Universal Access, Fiber Infrastructure

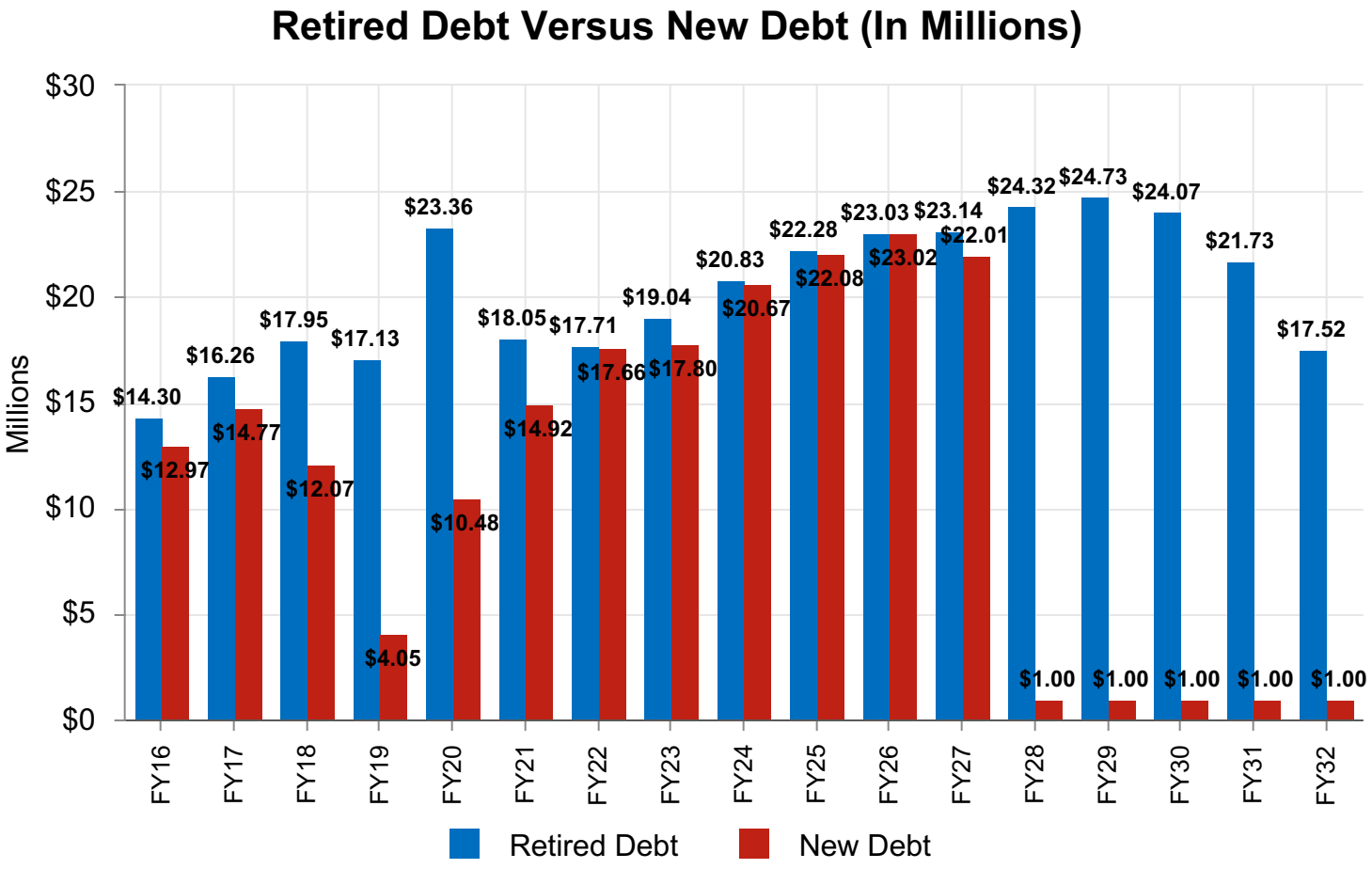
Management System, Citywide Fiber Cable Backbone Master Plan, Fiber Optic Documentation & Maintenance, and Fiber Optic Conduit Miscellaneous ($3,817,000).

Fiscal Year 2023 Budget Recommendation

The goal of the Fiscal Year 2023 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 2021 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 29, 2022. The Fiscal Year 2023 budget year begins on July 1, 2022.

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 2023 City staff has been able to meet that goal of retiring more debt than is being issued in every year for the seventh consecutive year.



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 2023 adopted City property tax rate of $9.72 per thousand is a 1.74% decrease from Fiscal Year 2022, which follows a 2.51% decrease from Fiscal Year 2021, and a 1.81% decrease from Fiscal Year 2020.

The average homeowner would see an increase in their property tax payment for the City portion of their property tax bill, a 2.96% ($22.74) increase. The average commercial property would see a 3.43% ($105.40) decrease, the average industrial property a 2.88% ($131.28) decrease, and the average multi-residential property a 7.20% ($126.11) decrease.

Fiscal Year 2023 follows Fiscal Year 2022 where the average homeowner saw no change in their property tax payment for the city portion of their property tax bill. The average commercial property saw a 3.15% ($99.73) decrease, the average industrial property saw a 2.94% ($138.06) decrease, and the average multi-residential property saw a 7.64% ($144.99) decrease.

Senate File 619 was signed into law by Governor Reynolds on June 16, 2021. The Bill provides that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base of the city or county grew relative to the rest of the state since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 through FY 2021 will have the backfill phased out over a four-year period from FY 2023 to FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 to FY 2029. The City of Dubuque's tax base grew at a rate less than the statewide average and will have a backfill phase out over a seven year period from FY 2023 to FY 2029. **Beginning in FY 2023, the backfill will be eliminated over a seven year period.**

The following chart shows the impact on the average homeowner with the commercial and industrial backfill phased out over seven-years beginning in Fiscal Year 2023 and with the backfill remaining at 100%:

	Reduced Backfill			100% Backfill		
Fiscal Year	**City Tax**	**% Change**	**$ Change**	**City Tax**	**% Change**	**$ Change**
2023	$791.82	2.96 %	$22.74	$788.38	2.51 %	$19.30
2024	$831.92	5.06 %	$40.10	$825.34	4.69 %	$36.96
2025	$863.76	3.83 %	$31.84	$853.94	3.47 %	$28.60
2026	$885.24	2.49 %	$21.48	$872.32	2.15 %	$18.38
2027	$908.58	2.64 %	$23.34	$892.69	2.34 %	$20.37

Fiscal Year 2023 City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Waterloo (FY22)	$18.9716
10	Council Bluffs (FY23)	$17.8256
9	Des Moines (FY23)	$17.5600
8	Davenport (FY23)	$16.7800
7	Cedar Rapids (FY23)	$16.0262
6	Iowa City (FY23)	$15.7331
5	Sioux City (FY23)	$15.4385
4	West Des Moines (FY23)	$11.7890
3	Ankeny (FY23)	$9.9500
2	Ames (FY23)	$9.8300
1	**Dubuque (FY23)**	**$9.7169**
	AVERAGE w/o Dubuque	$14.99

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

Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY22)) is 95.24% higher than Dubuque's rate, and the average is 54.27% higher than Dubuque.

Fiscal Year 2023 Property Taxes per Capita Comparison for Eleven Largest Iowa Cities

Rank	City	Taxes Per Capita
11	West Des Moines	$1,155.09
10	Council Bluffs	$943.86
9	Iowa City	$919.78
8	Cedar Rapids	$909.99
7	Davenport	$856.56
6	Des Moines	$829.17
5	Waterloo	$780.23
4	Ankeny	$707.58
3	Sioux City	$682.25
2	**Dubuque**	**$514.83**
1	Ames	$511.57
	AVERAGE w/o Dubuque	$829.61

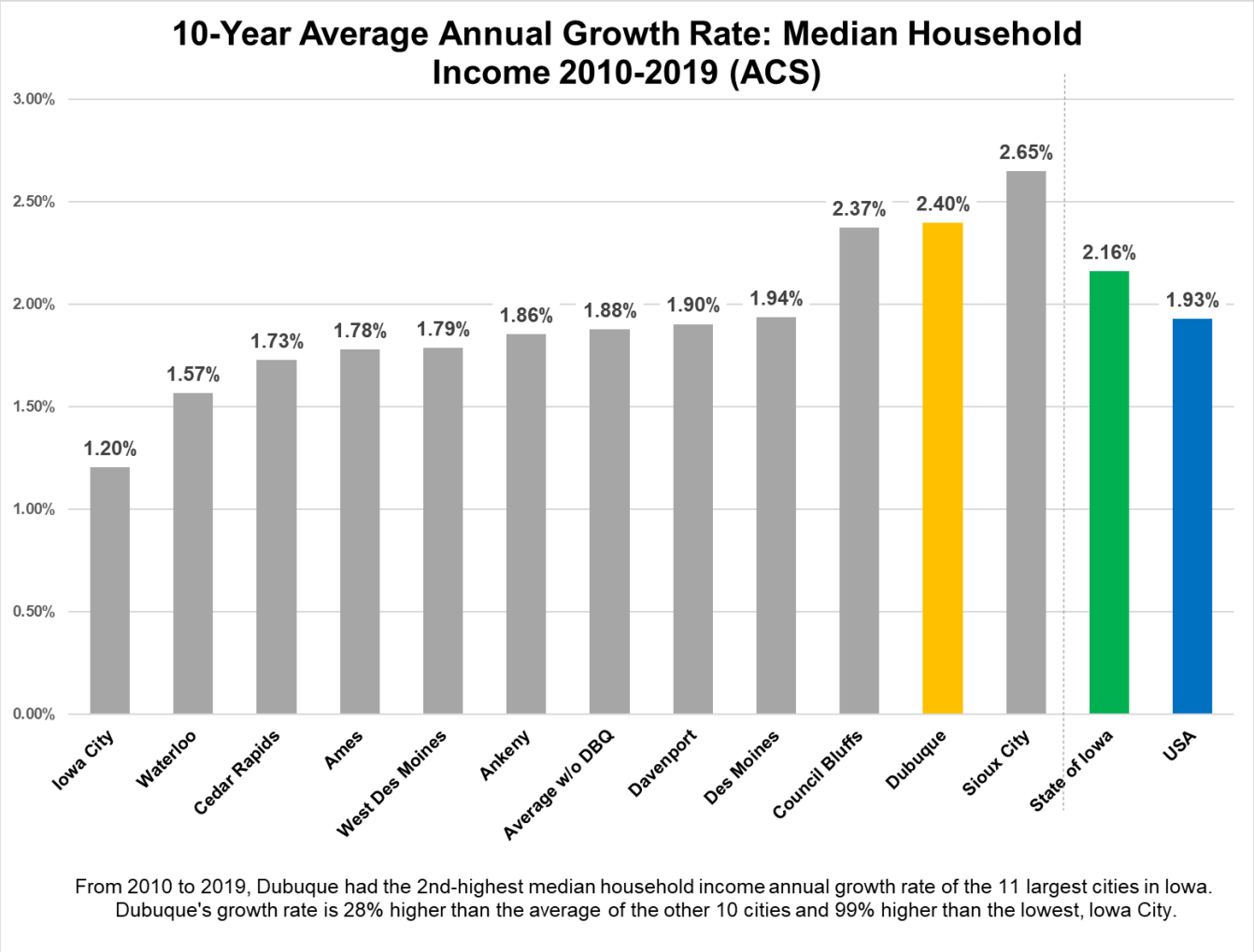
Dubuque has the SECOND LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 124.36% higher than Dubuque's taxes per capita, and the average is 62.17% higher than Dubuque.

The projected Fiscal Year 2023 property tax asking of $26,205,437 is unchanged from Fiscal Year 2022. The total Fiscal Year 2023 budget recommendation ($221,217,069) is 15.79% more than the current budget year (Fiscal Year 2022). The Fiscal Year 2023 operating budget recommendation is $151,954,657 and the Fiscal Year 2023 Capital Improvement Program budget recommendation is $69,262,412.

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:

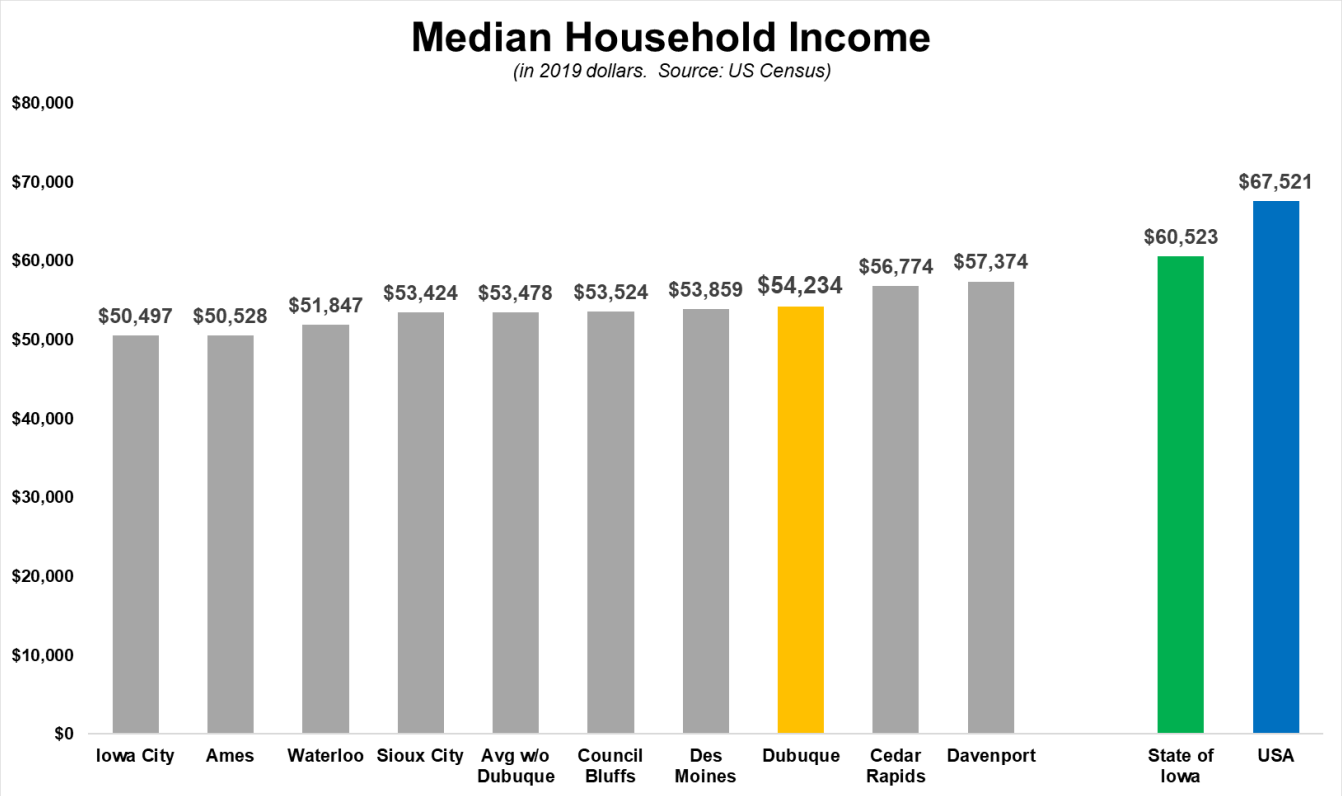
	Prior to Sales Tax FY 1988	FY 2023	$ Difference	% Difference
Property Tax Rate	$ 14.5819	$ 9.7169	-$4.87	-33.40%
Average Residential Payment	$ 512.38	$ 791.82	+$279.44	+54.54%
Average Commercial Payment	$ 2,490.61	$2,964.17	+$473.56	+19.01%
Average Industrial Property	$ 6,975.00	$4,424.83	-$2,550.17	-36.56%
Average Multi-Residential Property (FY17)	$ 2,472.99	$1,625.55	-$847.44	-34.27%

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

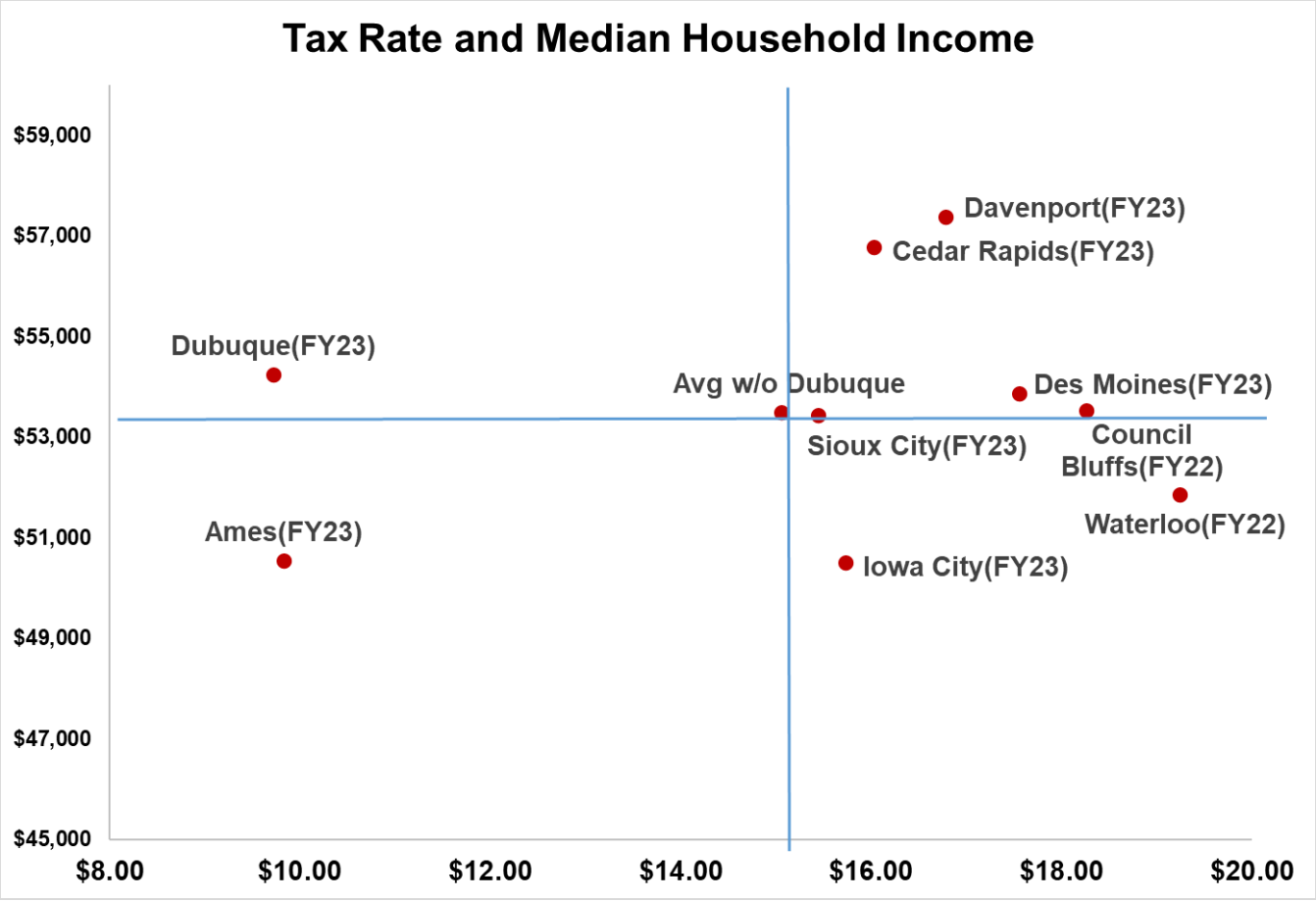


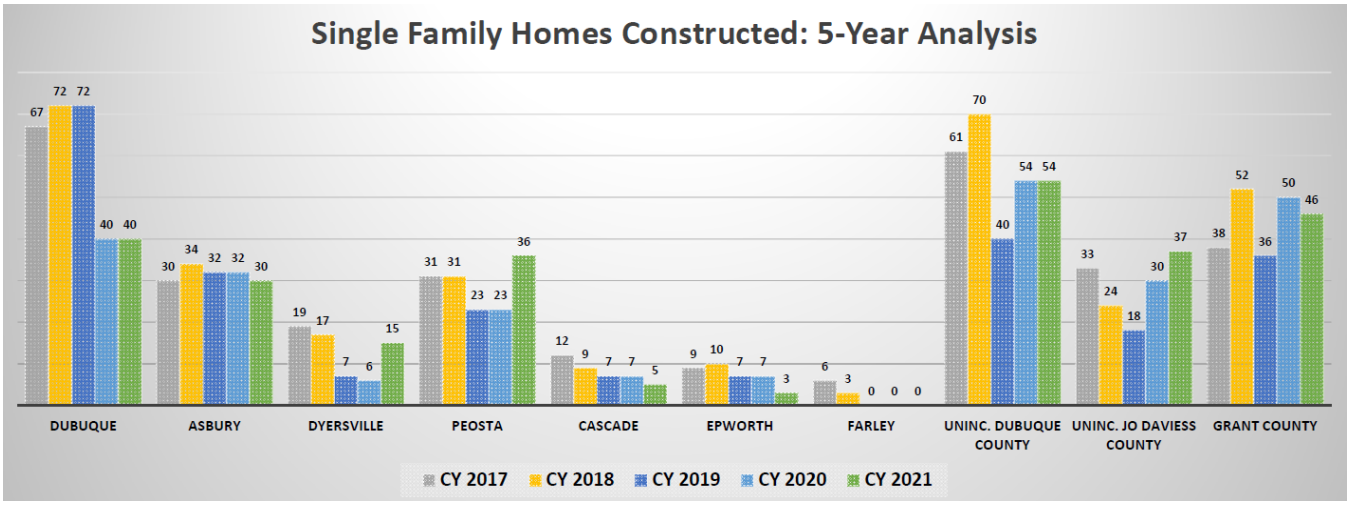
From 2010 to 2019, Dubuque had the 2nd-highest median household income annual growth rate of the 11 largest cities in Iowa. Dubuque's growth rate is 28% higher than the average of the other 10 cities and 99% higher than the lowest, Iowa City.

A comparison of median household incomes among Iowa's largest cities (excluding suburbs Ankey and West Des Moines) shows that Dubuque's median household income of $54,234 is 7.4 higher than the lowest city (Iowa City) 1.4% higher than the average of the other cities. It is 11.6% lower than the Iowa average and 24.5% below the national average.



The graph below shows Dubuque's placement in the upper left quadrant, the preferred quadrant showing a lower tax rate and higher median household income.





Fiscal Year 2023 Adopted Personnel Changes

The Fiscal Year 2023 budget increases the full-time equivalents by 30.00 FTE, decreases part-time equivalents by 6.77 FTE, and increases seasonal equivalents by 1.60 FTE, **resulting in a net increase of 24.83 full-time equivalents**.

The following chart summarizes the personnel changes adopted in Fiscal Year 2023:

Department	Position	Type	FY 2023 Cost (Savings) Includes Benefits	FTE
Airport	Assistant FBO Supervisor	Full-Time	$ 76,893	1.00
Airport	Line Service Worker	Part-Time	$ (13,415)	-0.39
AmeriCorps	Community Diversion and Prevention Coordinator	Full-Time	$ 92,051	1.00
AmeriCorps	Secretary	Full-Time	$ 60,753	1.00
AmeriCorps	AmeriCorps Coordinator	Full-Time	$ 52,343	0.72
City Clerk	Secretary	Full-Time	$ 60,375	1.00
City Manager	Climate Action Coordinator	Full-Time	$ 81,609	1.00
City Manager	Grant Analyst	Part-Time	$ 72,999	1.00
City Manager	Data Analyst	Full-Time	$ (76,340)	-1.00
City Manager	Secretary	Part-Time	$ (32,207)	-0.66
Conference Center	Leisure Services Manager	Full-Time	$ 27,484	0.15
Emergency Communications	Public Safety Dispatcher	Full-Time	$ 76,902	1.00
Emergency Communications	Public Safety Dispatcher	Part-Time	$ 44,960	-0.75
Engineering	Utility Locator	Full-Time	$ 73,617	1.00
Engineering	Utility Locator	Part-Time	$ (35,463)	-0.73
Engineering	Business Administration Intern	Seasonal	$ 17,639	0.50
Engineering	OSHA Intern	Seasonal	$ 9,107	0.25
Engineering	Broadband Intern	Seasonal	$ 9,107	0.25
Finance	Finance Intern	Seasonal	$ 8,417	0.25
Fire	Firefighter	Full-Time	$ 414,740	4.00
Fire	Firefighter	Full-Time	$ 275,055	3.00
Equity and Human Rights	Intern	Seasonal	$ 9,014	0.18
Health	Environmental Sanitarian	Full-Time	$ 64,192	1.00
Housing	Grant Program Manager	Full-Time	$ 96,403	1.00
Housing	Family Self-Sufficiency Coordinator	Full-Time	$ (67,431)	-1.00

Department	Position	Type	FY 2023 Cost (Savings) Includes Benefits	FTE
Housing	Confidential Account Clerk	Full-Time	$ 62,054	1.00
Human Resources	Employee Relations Manager	Full-Time	$ 91,715	1.00
Human Resources	HR Benefits and Payroll Specialist	Full-Time	$ 66,015	1.00
Human Resources	Scanning Clerk - Temporary	Seasonal	$ (21,142)	-0.50
Information Services	Help Desk Technical Support	Full-Time	$ 67,431	1.00
Information Services	User Technology Specialist	Full-Time	$ 73,617	1.00
Information Services	Chief Security Officer	Full-Time	$ 113,456	1.00
Library	Maker Space Assistant	Full-Time	$ 81,778	1.00
Library	Library Assistant	Part-Time	$ (54,962)	-1.00
Library	Marketing Coordinator	Part-Time	$ (28,439)	-0.50
Office of Equity and Human Rights	Community Engagement Coordinator	Full-Time	$ (98,504)	-1.00
Office of Shared Prosperity	Community Engagement Coordinator	Full-Time	$ 98,504	1.00
Office of Shared Prosperity	Data Analyst	Full-Time	$ 76,340	1.00
Office of Shared Prosperity	Secretary	Part-Time	$ 32,207	0.66
Parks	Leisure Services Manager	Full-Time	$ (27,484)	-0.15
Parks	Project Manager	Full-Time	$ 119,949	1.00
Police	Police Patrol Officer	Full-Time	$ 70,622	1.00
Police	Community Diversion and Prevention Coordinator	Full-Time	$ (92,051)	-1.00
Police	Community Resource Officer	Seasonal	$ 63,051	2.19
Public Works	Yard Waste & Snowfighter	Full-Time	$ 52,291	1.00
Public Works	Laborer	Seasonal	$ (51,323)	-0.93
Public Works	Secretary	Part-Time	$ 30,811	0.67
Public Works	Sanitation Driver	Seasonal	$ (19,342)	-0.59
Transportation	Bus Operator	Full-Time	$ 253,295	4.00
Transportation	Bus Operator	Part-Time	$ (218,855)	-4.44
Transportation	Cashier	Part-Time	$ 210,608	0.65
	FY 2023 Total		**$ 2,350,446**	**24.83**

Since 1981, the City has minimized the number of positions added. The recommended Fiscal Year 2023 staffing changes means the City increased its full-time workforce by 5.99% 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 $105,580,538 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 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Build-out of 2nd floor Old Engine House (18th & Central)	$ 193,000	$ —	$ —	$ —	$ —	$ 193,000
Fire Station Expansion/ Relocation	$ —	$ —	$ —	$ 887,890	$ 3,449,550	$ 4,337,440
Ladder Truck & Pumper Replacement/Expansion	$ —	$ —	$ —	$ 510,000	$ —	$ 510,000
Ambulance Replacement/ Expansion	$ 244,810	$ —	$ —	$ —	$ —	$ 244,810
HVAC Replacement at Fire Headquarters 11 West 9th Street.	$ 175,748	$ 365,697	$ —	$ —	$ —	$ 541,445
Mystique Community Ice Center Settling Remediation and Building Improvements	$ 6,300,000	$ —	$ —	$ —	$ —	$ 6,300,000
Five Flags GDTIF	$ 600,000	$ 1,709,322	$ 2,500,000	$ —	$ —	$ 4,809,322
Parking Ramp Major Maintenance Repairs	$ 245,000	$ —	$ —	$ —	$ —	$ 245,000
New Downtown Parking Ramp - GO Debt	$ 2,348,822	$ 9,078,000	$ 6,000,000	$ —	$ —	$ 17,426,822
Smart Parking System - GO Debt	$ 40,696	$ —	$ 15,366	$ 173,000	$ —	$ 229,062
14th Overpass Design - GO Debt	$ —	$ 627,000	$ —	$ —	$ —	$ 627,000
Solid Waste Collection Vehicles - GO Debt	$ —	$ 55,000	$ 214,269	$ 106,000	$ —	$ 375,269
Sanitary Sewer Projects	$ 5,051,897	$ 8,839,852	$13,346,822	$17,047,271	$ —	$ 44,285,842
Stormwater Projects	$ 2,600,000					$ 2,600,000
Water Projects	$ —	$ —	$ —	$ 4,297,047	$18,558,479	$ 22,855,526
Total New Debt	**$17,799,973**	**$20,674,871**	**$22,076,457**	**$23,021,208**	**$22,008,029**	**$105,580,538**

The City will retire $108,312,913 of existing debt over the next five-years (FY23-FY27).

The following chart shows the net reduction of debt from Fiscal Year 2023 - Fiscal Year 2027:

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
New Debt	$17,799,973	$20,674,871	$22,076,457	$23,021,208	$22,008,029	$105,580,538
Retired Debt	$-19,042,167	$-20,830,331	$-22,279,452	$-23,025,346	$-23,135,617	$-108,312,913
Net Debt Reduction	**$-1,242,194**	**$-155,460**	**$-202,995**	**$-4,138**	**$-1,127,588**	**$-2,732,375**

There was a 7.32% increase in assessed value effective January 1, 2021, which is the assessment the Fiscal Year 2023 statutory debt limit is based on. The statutory debt limit effective June 30, 2023 is $259,297,290. **The City will be at 41.15% of statutory debt limit by June 30, 2023**. In FY 16 the City was at 86.13% of statutory debt limit, so **41.15% in Fiscal Year 2023 is a 44.98% 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 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
84.31%	83.87%	89.89%	86.13%	69.45%	63.41%	56.32%	50.22%	46.53%	43.63%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2023–2027 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 2023 is as follows:

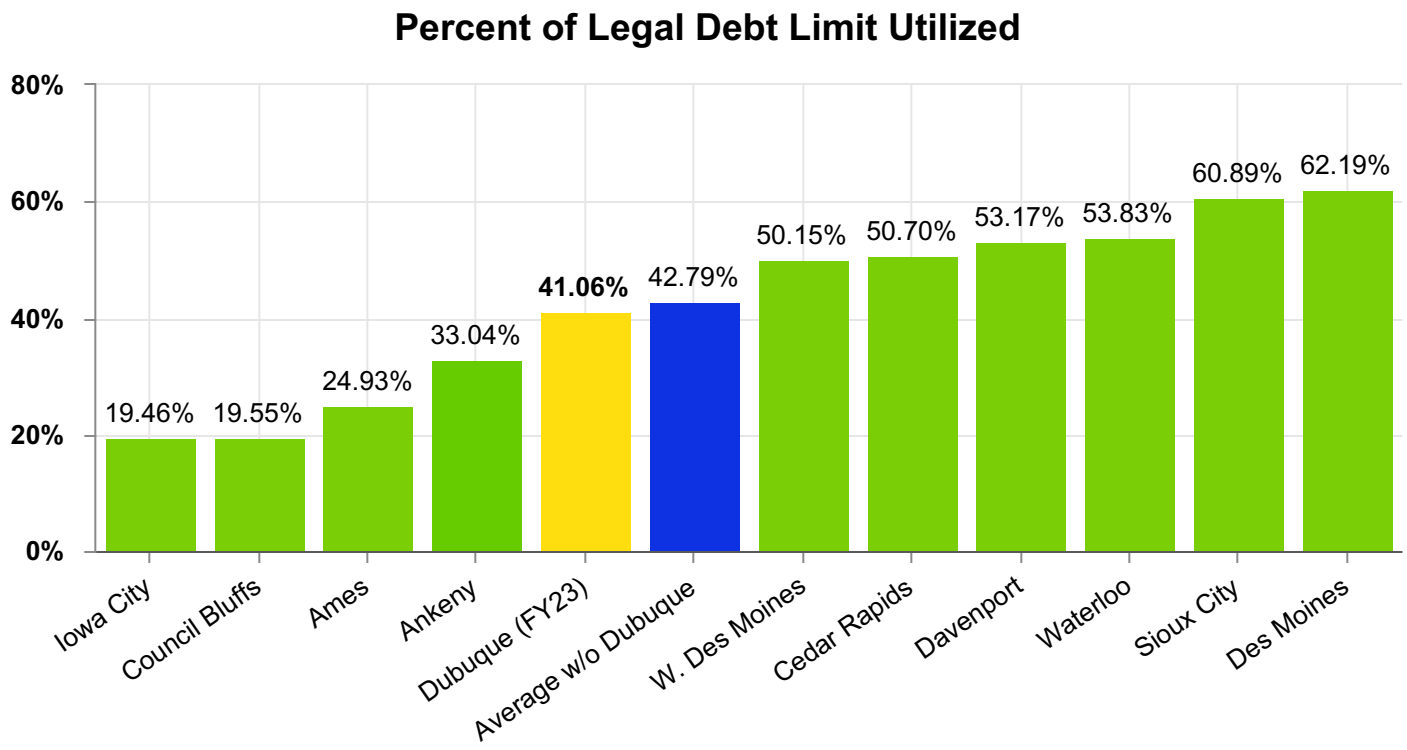
FY 23	FY 24	FY 25	FY 26	FY 27
41.15%	40.98%	39.43%	35.19%	31.98%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2023 compared to the other cities in Iowa for Fiscal Year 2021 with a population over 50,000:

Fiscal Year 2021 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	$ 647,212,313	$ 402,520,000	62.19 %
10	Sioux City	$ 265,639,656	$ 161,734,999	60.89 %
9	Waterloo	$ 203,066,548	$ 109,313,513	53.83 %
8	Davenport	$ 383,418,646	$ 203,845,000	53.17 %
7	Cedar Rapids	$ 609,295,697	$ 308,940,000	50.70 %
6	W. Des Moines	$ 450,309,928	$ 225,845,000	50.15 %
5	**Dubuque (FY23)**	**$ 259,297,290**	**$ 106,455,755**	**41.06 %**
4	Ankeny	$ 337,864,308	$ 111,645,000	33.04 %
3	Ames	$ 251,339,811	$ 62,654,999	24.93 %
2	Council Bluffs	$ 274,870,338	$ 53,728,829	19.55 %
1	Iowa City	$ 342,894,916	$ 66,740,000	19.46 %
	Average w/o Dubuque			**42.79 %**

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 below the average of the other Cities.

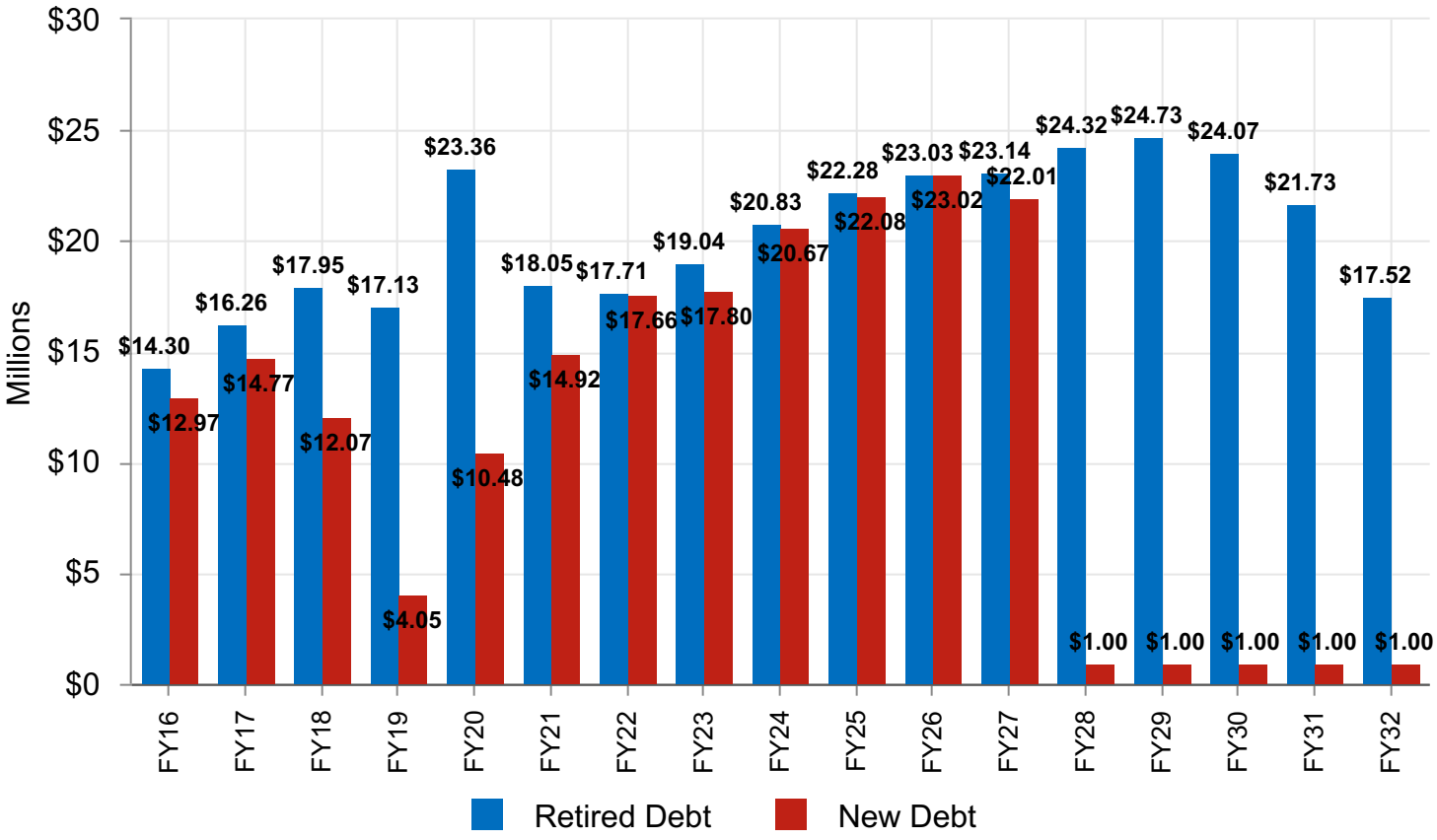


The total City indebtedness as of June 30, 2023, is projected to be 234,367,509 (41.15% of statutory debt limit). The total City indebtedness as of June 30, 2015, was $295,561,181 (86.13% of statutory debt limit). **The City is projected to have $61,193,672 less in debt as of June 30, 2023.**

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:

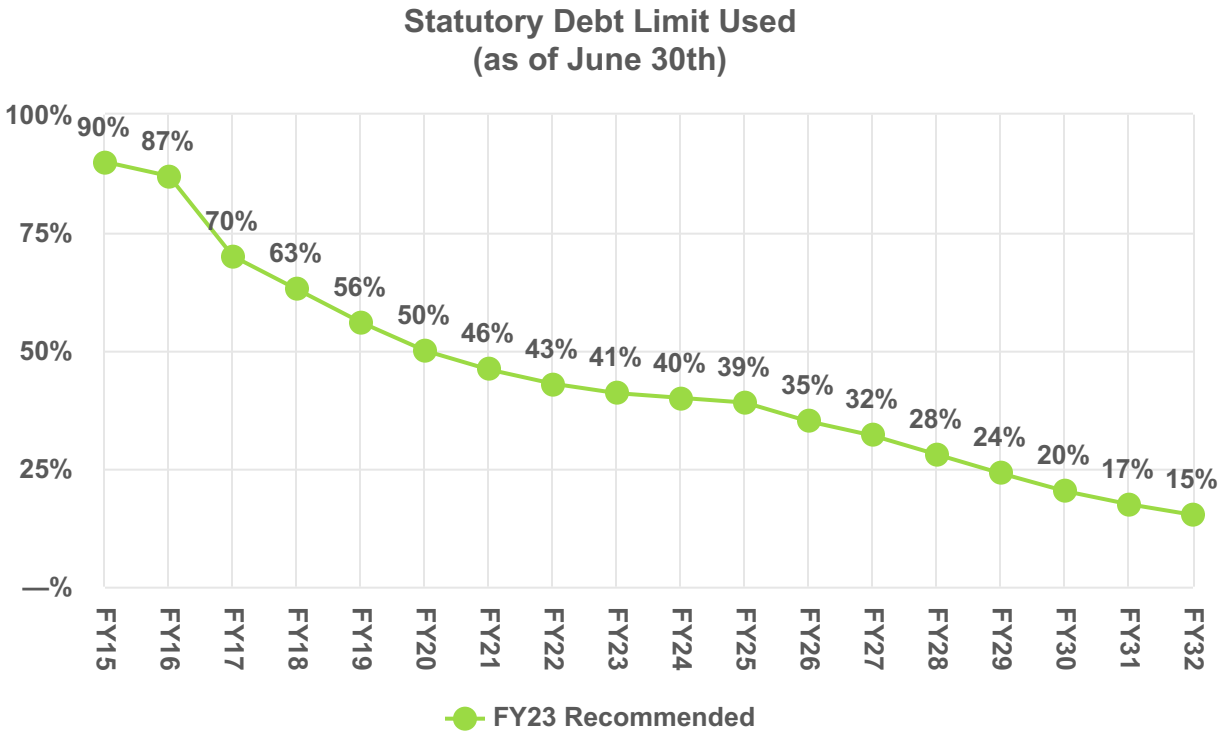
Retired Debt Versus New Debt (In Millions)



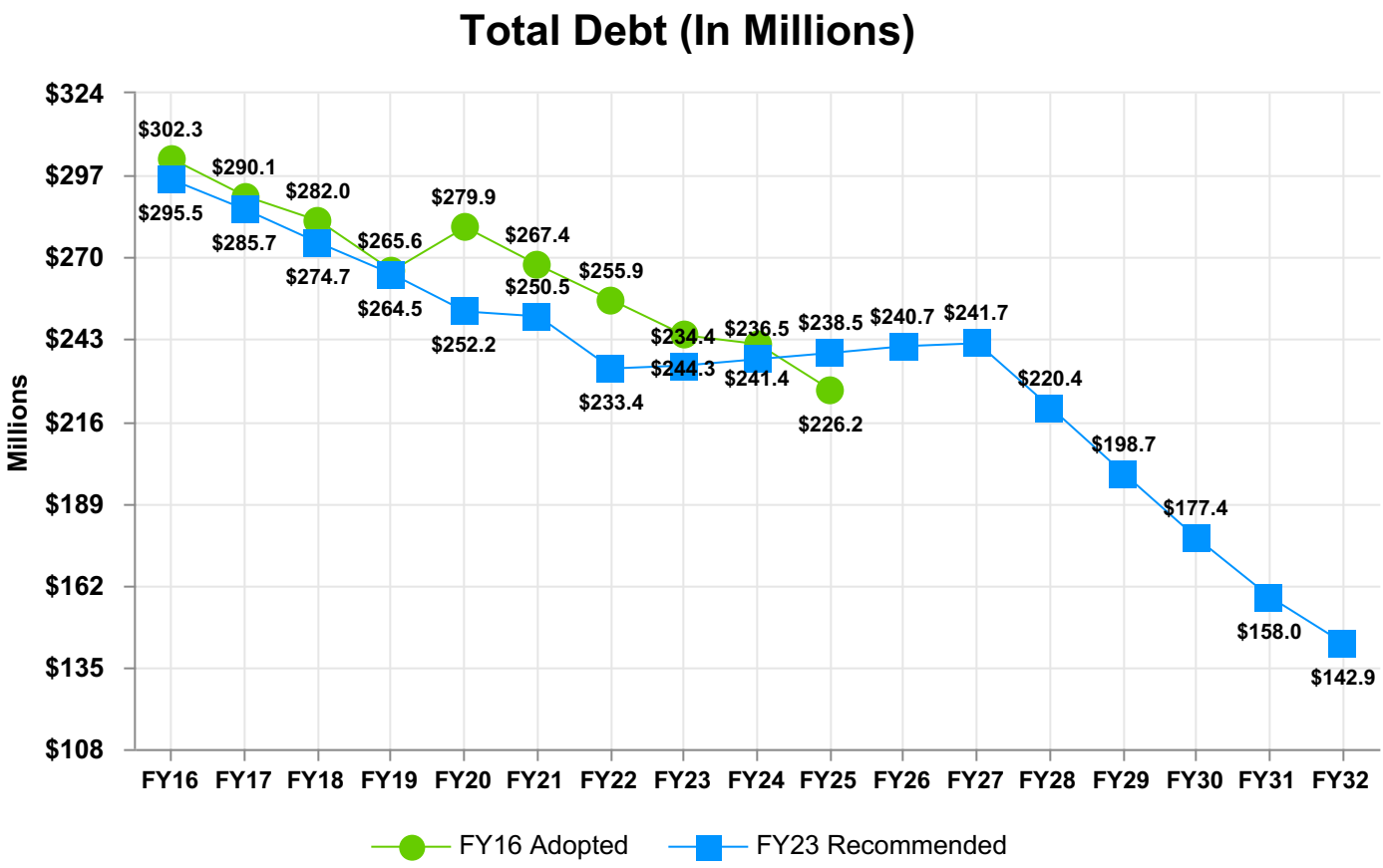
*In Fiscal Year 2020, the City had $5,908,200 forgiven of the Bee Branch Upper Bee Branch Loan on June 30, 2020 which increased principal payments reflected.

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 2023 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 2023, the use of the statutory debt limit would be 41%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2027, the City of Dubuque would be at 32% of the statutory debt limit. Projections out 10 years to Fiscal Year 2032 show the City of Dubuque at 15% of the statutory debt limit.** This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.



By the end of the Adopted 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be $241.69 million (32% of the statutory debt limit) and the projection is to be at $142.86 million (15% of statutory debt limit) within 10 years.



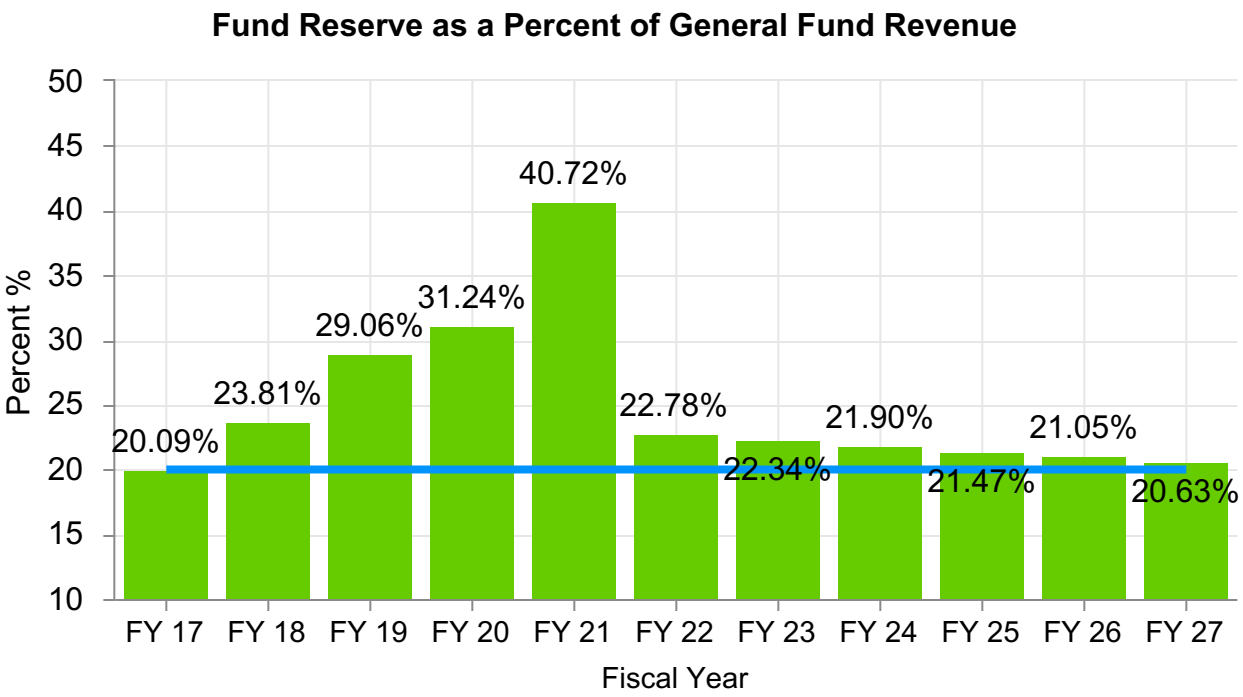
General Fund Reserves

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 2021, Moody's Investor Services upgraded the City's Water Enterprise's outstanding revenue bonds from A1 to A2 and affirmed the Aa3 credit rating on general obligation bonds. Notable credit factors include a sizable tax base, a wealth and income profile that is slightly below similarly rated peers, and increased financial position that will decline in fiscal years 2021 and 2022 and somewhat elevated debt and pension liabilities. 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.

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 rate when necessary, and make critical investments in the community.

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	40.72%	Increase due to American Rescue Plan Act funds received ($13.2 million), frozen positions and capital projects through Feb 2021.
FY 2022	22.78%	Decrease due to spending American Rescue Plan Act Funds.

In May 2021, 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 the 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 was 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.**



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 2022, the City of Dubuque will have a general fund reserve of 32.47% of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy on a cash basis or 22.78% 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 $22,367,646 on June 30, 2022 as compared to the general fund reserve balance on an accrual basis of $17,743,471 as computed by Moody's Investors Service.The general fund reserve balance on an accrual basis exceeds 22% in FY 2022, 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.**

	FY2023	FY2024	FY2025	FY2026	FY2027
City's Spendable General Fund Cash Reserve Fund Balance	$17,743,471	$17,743,471	$17,743,471	$17,743,471	$17,743,471
% of Projected Revenue	22.34%	21.90%	21.47%	21.05%	20.63%

State Revolving Fund Sponsorship Projects and Green Project Loans

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

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

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

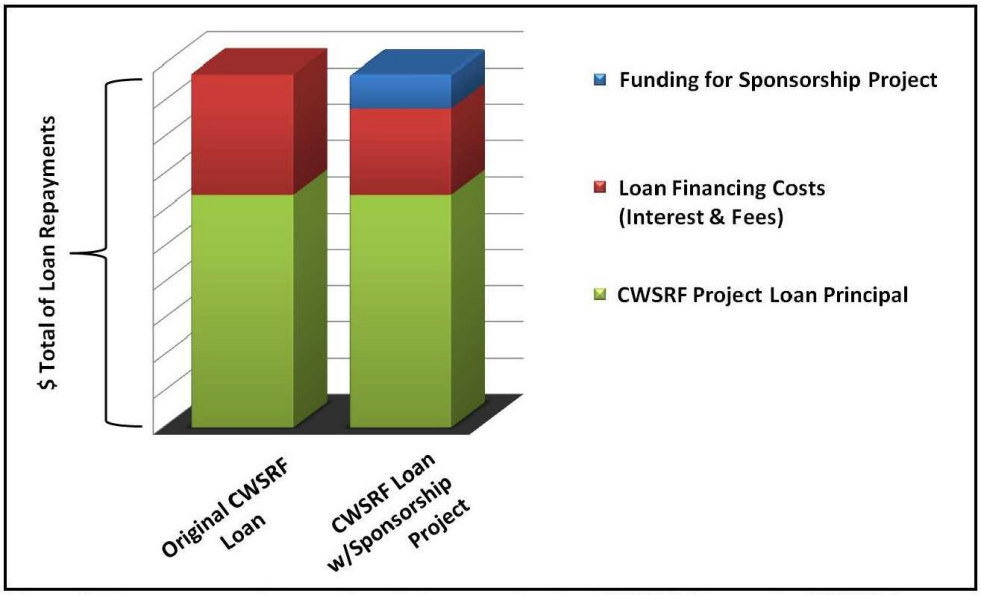


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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

The Federal Fiscal Years 2010, 2011, and 2012 State Revolving Fund capitalization grants included requirements for certain percentages of the funds to be allocated for green projects. Each green infrastructure project receives a portion of loan forgiveness not to exceed 30%. In June 2015, the City

of Dubuque Upper Bee Branch Creek Restoration Project (Upper Bee Branch Project) qualified for a Green Project Loan from the CWSRF Program in the amount of $29,541,000. The loan includes a principal forgiveness provision. The amount of the loan to be forgiven is 20% of the total loan disbursements made under the loan agreement. **The amount of the loan that was forgiven in June 2020 was $5,908,200. The actual true interest cost for total funds received was not the 2.00% borrowing rate (1.75% interest and 0.25% administrative fee), but just 0.07% after reflecting the receipt of interest free funds (forgiven portion).**

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

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

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

City Utilities

The water rate increase recommendation is 5.00%, the sanitary sewer rate increase recommendation is 9.00%, and the solid waste collection recommendation is no increase.

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 (FY23)	$41.67
6	Des Moines (FY23)	$37.76
5	Cedar Rapids (FY23)	$37.07
4	Iowa City (FY23)	$35.01
3	Ames (FY23)	$34.42
2	**Dubuque (FY23)**	**$33.18**
1	Council Bluffs (FY23)	$29.67
	Average w/o Dubuque	$35.93

Dubuque's water is some of the best in the world with the SECOND LOWEST rate! The highest rate (West Des Moines (FY23)) is 25.59% higher than Dubuque's rate, and the average is 8.30% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Sanitary Sewer Rate (Based on 6,000 Gallons/month)
11	Davenport (FY23)	$66.75
10	Ankeny (FY23)	$57.79
9	Des Moines (FY23)	$53.22
8	**Dubuque (FY23)**	**$47.42**
7	West Des Moines (FY23)	$41.68
6	Sioux City (FY23)	$40.02
5	Iowa City (FY23)	$36.08
4	Ames (FY23)	$35.26
3	Cedar Rapids (FY23)	$32.51
2	Council Bluffs (FY23)	$31.94
1	Waterloo (FY23)	$31.64
	Average w/o Dubuque	$42.69

Dubuque has the EIGHTH LOWEST rate. The highest rate (Davenport (FY23)) is 40.76% higher than Dubuque's rate, and the average is 9.98% lower than Dubuque.

Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Solid Waste Monthly Rate
11	Ames (FY23)	$29.08
10	Cedar Rapids (FY23)	$22.53
9	Ankeny (FY23)	$21.99
8	Council Bluffs (FY23)	$22.00
7	Iowa City (FY23)	$19.50
6	Waterloo (FY23)	$19.00
5	Sioux City (FY23)	$18.61
4	**Dubuque (FY23)**	**$15.38**
3	West Des Moines (FY23)	$15.05
2	Des Moines (FY23)	$14.56
1	Davenport (FY23)	$14.22
	Average w/o Dubuque	$19.65

Dubuque has the FOURTH LOWEST rate. The highest rate (Ames (FY23)) is 89.08% higher than Dubuque's rate, and the average is 27.79% higher than Dubuque.

Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines (FY23)	$15.49
9	**Dubuque (FY23)**	**$9.00**
8	Cedar Rapids (FY23)	$7.62
7	West Des Moines (FY23)	$6.90
6	Ankeny (FY23)	$6.50
5	Ames (FY23)	$5.20
4	Iowa City (FY23)	$5.00
3	Waterloo (FY23)	$4.75
2	Davenport (FY23)	$3.06
1	Sioux City (FY23)	$2.80
	Average w/o Dubuque	$6.37

Dubuque has the second highest rate. The highest rate (Des Moines (FY23)) is 72.11% higher than Dubuque's rate, and the average is 29.23% lower than Dubuque.

Improvement Packages

There were 141 improvement level decision packages requested in Fiscal Year 2023, of which 111 are being recommended for funding. This budget recommendation funds $2,141,433 for annually recurring and $841,372 for non-recurring improvement packages in the General Fund. FY2022 General Fund operating budget savings and increased revenue over projections are being used to fund the non-recurring improvement packages in the General Fund. The remaining improvement packages recommended for funding from non-property tax support total $1,658,228.

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

- Full-time Assistant FBO Supervisor at the Airport to ensure supervisory coverage for the Fixed Base Operations (FBO).
- Full-Time Secretary in AmeriCorps to assist as part of the creation of the new division.
- Full time Secretary in City Clerk's Office to serve as the main point of contact for all public inquiries.
- Full-Time Climate Action Coordinator in the City Manager's Office dedicated to implementing the 50% by 2030 Community Action and Resiliency Plan.
- Full-Time Grant Analyst in the City Manager's Office to address the continued need for grant management.
- Full-Time Public Safety Dispatcher in Emergency Communications to cover forty hours of current part-time hours.
- Full-Time Utility Locator in Engineering to address the growing demand for locating buried City utilities.
- Seasonal Business Administration Intern in Engineering to assist the administrative staff with an ever growing workload.
- Seasonal OSHA Intern in Engineering to update and customize the current department Construction Safety Manual.
- Seasonal Broadband Intern in Engineering to assist Traffic Operations Center staff with populating a database of broadband infrastructure.
- Seasonal Finance Intern to assist with large projects and ongoing work.
- Four Full-Time Firefighters to increase the number of personnel per shift, resulting in the ability to increase minimum staffing to 24 personnel each day, thereby staffing a third full-time ambulance crew.
- Three Full-Time Firefighters to increase the available personnel to cover various leave requirements and help reduce the need for overtime.
- Full-Time Confidential Account Clerk in Housing to help with administrative duties of the department.
- Full-Time Help Desk Technical Support in Information Services to provide assistance for the implementation of e-mail for additional users, help in implementation of MFA for all, help address the need for backlog of service request tickets, aid in monthly on-boarding for technology additional WebQA user and backend support.
- Full-Time User Technology Specialist in Information Services to provide ERP support.
- Full-Time Chief Security Officer in Information Services to help improve cybersecurity, manage the on-going complexity of threats, and manage the network infrastructure (fiber, switches, routers).
- Full-Time maker Space Assistance at the Library to provide full-time coverage for Maker's Space.
- Full-Time Patrol Officer in Police added as part of the 20 officers by 2022.
- Seasonal Community Resource Officers in Police to help continue the success the program has had in both the value to the public and as a recruiting tool for the department.
- Full-Time Sanitation Driver in Public Works added due to the increase i lane miles to plow and employee turnover rate.
- Part-Time Secretary in Public Works added to help with coverage issues during lunch, vacation, and sick leave.
- Full-Time Landfill Equipment Operator in Public Works to support operations in the Agency's Regional Collection Center.
- Four Full-Time Bus Operators in Transportation Services to minimize employee turnover, associated cost, and offer more consistency in schedules for citizens.

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.

Senate File 619 was signed into law by Governor Reynolds on June 16, 2021. The Bill provides that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base of the city or county grew relative to the rest of the state since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 through FY 2021 will have the backfill phased out over a four-year period from FY 2023 to FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 to FY 2029. The City of Dubuque's tax base grew at a rate less than the statewide average and will have a backfill phase out over a seven year period from FY 2023 to FY 2029. **Beginning in FY 2023, the backfill will be eliminated over a seven year period.**

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

Fiscal Year		State Backfill Reduction
2023	$	113,840
2024	$	113,840
2025	$	113,840
2026	$	113,840
2027	$	113,840
Total	**$**	**569,200**

Local Option Sales Tax

The Iowa Department of Revenue released the Fiscal Year 2022 Local Option Sales Tax estimated payments in the Fall of 2021. In addition, the City received the annual reconciliation payment for Fiscal Year 2021 in November 2021 in the amount of $1,890,933. 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 FY21 for Dubuque County exceeded their estimates. This was the case in quite a few Iowa counties in FY21. 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 and FY21. 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 2023. Sales tax receipts are projected to increase 13.52% ($1,548,885) over FY 2022 budget and 3.00% over FY 2022 actual of $6,313,970 based on FY 2022 revised revenue estimate which includes a reconciliation payment from the State of Iowa of $1,890,933 received in November 2021, increase 3.00% percent to calculate the FY 2023 budget, and then increase at an annual rate of 2.00% percent per year beginning in FY 2024. The following chart shows the past four years of actual sales tax funds and projected FY 2023 for the General Fund:

Sales Tax Funds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
PY Q4	$ 366,087	$ 355,027	$ 380,549	$ 419,551	$ 490,875
Quarter 1	$ 1,066,816	$ 1,124,105	$ 1,252,896	$ 1,361,526	$ 1,592,986
Quarter 2	$ 1,098,596	$ 1,149,881	$ 1,274,904	$ 1,425,968	$ 1,668,383
Quarter 3	$ 1,031,606	$ 971,871	$ 1,072,643	$ 1,211,388	$ 1,417,324
Quarter 4	$ 700,312	$ 761,097	$ 839,102	$ 950,069	$ 1,111,581
Reconciliation	$ 217,699	$ 219,332	$ 805,052	$ 945,466	$ 222,240
Total	$ 4,481,116	$ 4,581,312	$ 5,625,145	$ 6,313,970	$ 6,503,389
% Change	**-4.61%**	**+2.24%**	**+22.78%**	**+12.25%**	**+3.00%**

Gaming Revenue

Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase $2,283,319 from $5,229,358 in FY 2022 to $7,512,677 in FY 2023 based on an amended lease with the Dubuque Racing Association for the lease of the Q Casino.

On December 14, 2021, an amended lease took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment raised the lease payment from 1% of coin-in to 1.5% of coin-in.The amendment increased the amount retained by the DRA for the operating budget reserve from 5% to 10%. The lease amendment eliminates the $10,000 per month DRA payment to the Depreciation and Improvement Fund for facility maintenance. In addition, In addition, the distribution of net profit is now split three ways between the City, charities, and the Schmitt Island Master Plan Implementation from a two-way split between the City and charities. The amended lease has an expiration date of December 31, 2036.

In calendar year 2021, gross gaming revenues were up 43.0% for the DRA and the Diamond Jo was up 52.1% as compared to calendar year 2020. As compared to calendar year 2019, gross gaming revenues were up 8.3% for the DRA and the Diamond Jo was up 8.4%. In calendar year 2021, the DRA showed increases in hotel room revenue, food and beverage sales, and other revenue as compared to calendar year 2020

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 $761,860 in Sports Book revenue and $10,764,497 in Sports Betting handle during 2021. 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 $130 million annually in 2021 up from the $88 million market in 2020 and up from the $120 million market in 2019. DRA share of the market was 41.2% in 2021 and 41.2% in 2019. The DRA has projected a -5.2% decrease in gross gaming revenue for calendar year 2022. The DRA projects Sports Betting revenue in 2022 of $943,709. The DRA gaming

projections include minimal growth in revenues over the next five years with a growth rate of 1.5% in FY 2023, a growth rate of 1.0% 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 November 10, 2021, Hard Rock Casino Rockford opened its temporary casino which includes 635 slot machines and Electronic Table Games. The Hard Rock Casino plans construction of a permanent $310M casino and hotel. Construction will last approximately 18 to 24 months with a projected opening date of late summer 2023.

Ho-Chunk Nation is planning to break ground in the spring of 2022 on the construction of $405 million casino and hotel resort in Beloit Wisconsin pending final federal approval. Construction will last approximately 18 to 24 months.

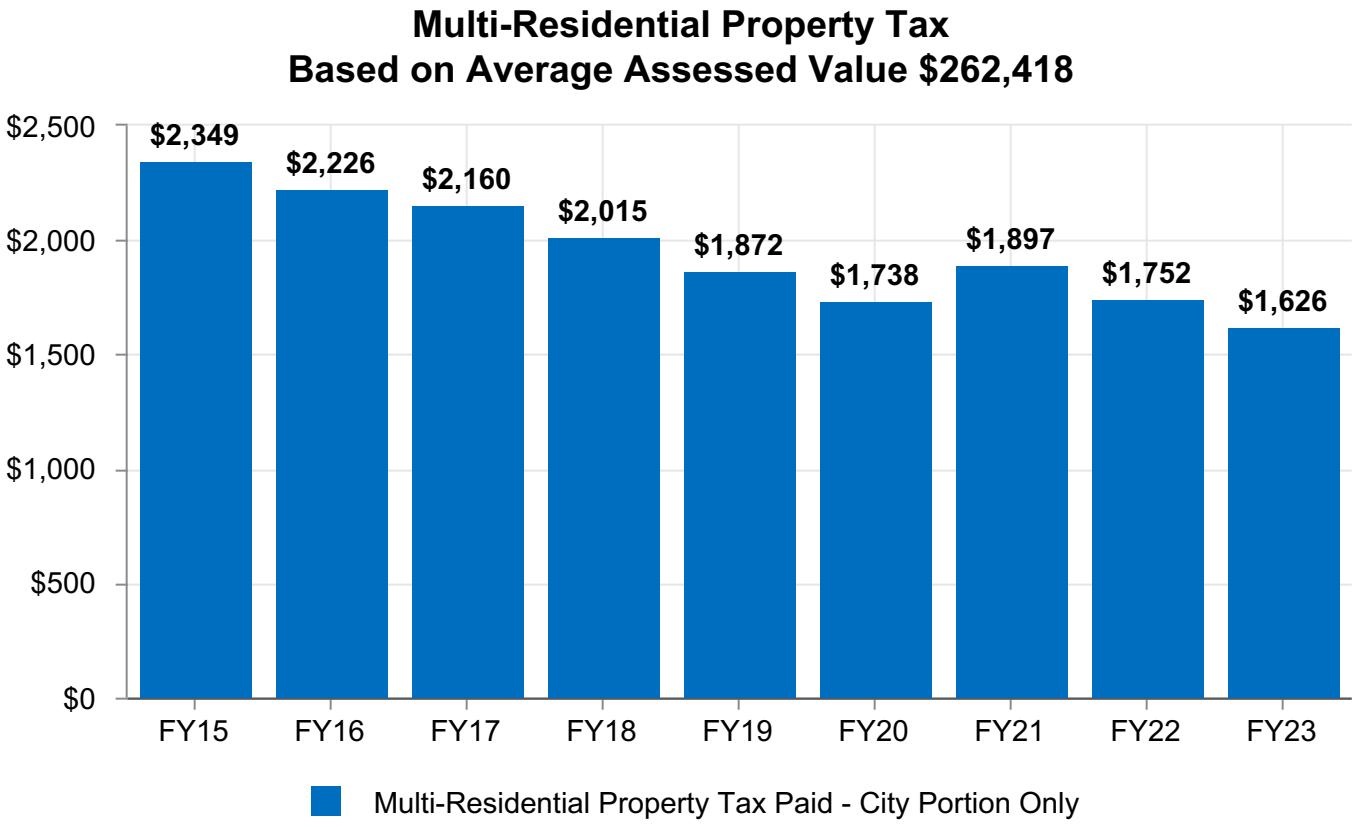
Multi-Residential Property Tax Classification

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%	$752,366
FY 2023	63.75%	$662,821
FY 2024	54.13%	$1,250,460
Total		**$5,690,044**

*54.13% = Current residential rollback

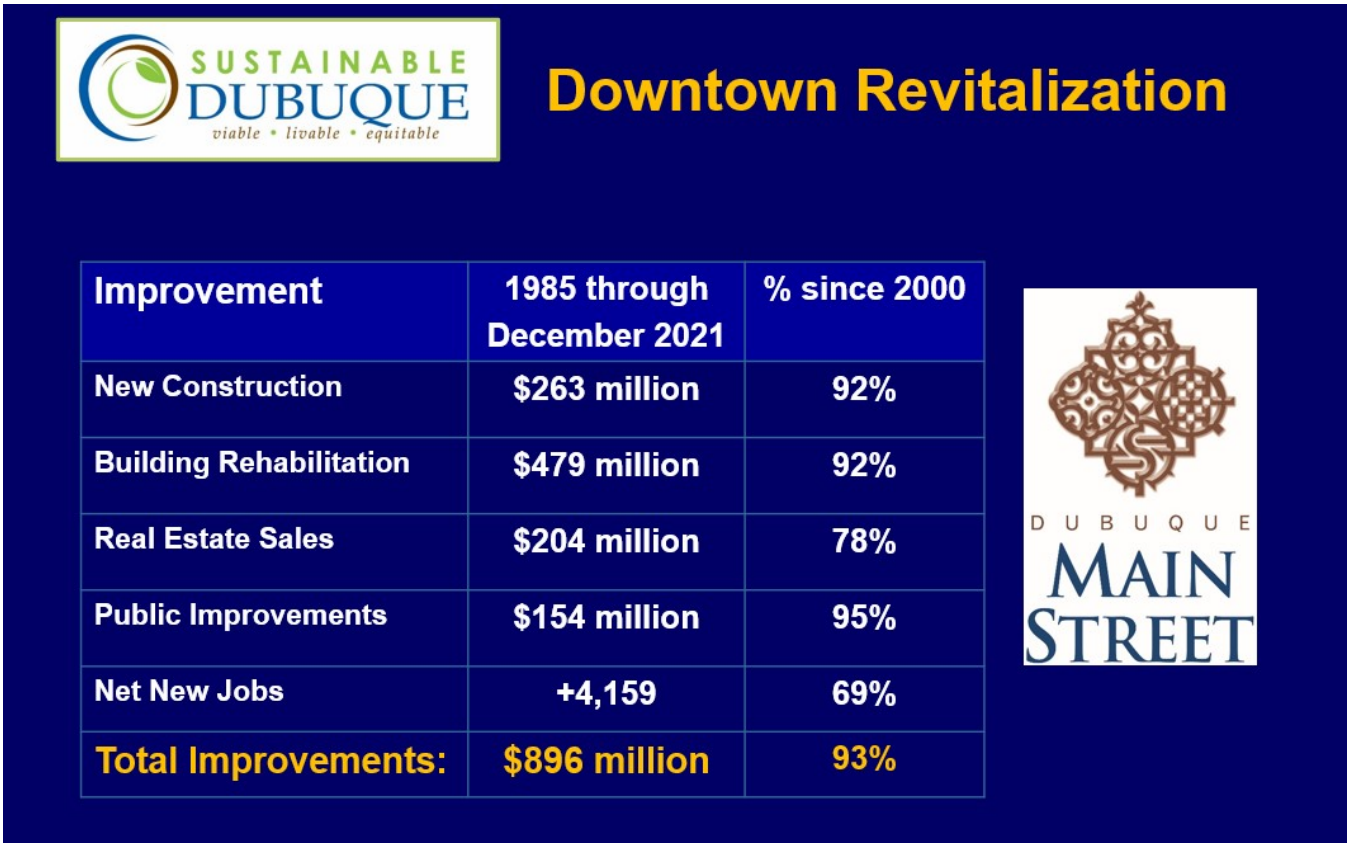
This annual loss in tax revenue of $662,821 in FY 2023 and $1,250,460 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose $5,690,044 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.



Health Insurance

The City portion of health insurance expense is projected to increase from $1,086 per month per contract to $1,119 per month per contract (based on 588 contracts) in FY 2023 (general fund cost of $327,513). 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. Fiscal Year 2022 projections include additional prescription drug plan savings of $219,256. Based on FY 2022 actual experience, Fiscal Year 2023 is projected to have a 5.62% increase in health insurance costs. Estimates for FY 2024 were increased 5.62%; FY 2025 were increased 5.62%; FY 2026 were increased 5.62%; and FY 2027 were increased 5.62%.

Downtown Revitalization



Improvement	1985 through December 2021	% since 2000
New Construction	$263 million	92%
Building Rehabilitation	$479 million	92%
Real Estate Sales	$204 million	78%
Public Improvements	$154 million	95%
Net New Jobs	+4,159	69%
Total Improvements:	$896 million	93%

Government Transparency

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 hybrid public budget input meeting. Participants could attend in person at the City Council Chambers or by phone or computer using GoToMeeting.
- **November:** City staff participated in Civic Leadership and City Life presentations on the budget process and attendees had the opportunity to prioritize real City projects.

A total of 30 community members attended budget presentations. There have been 106 page views of the Balancing Act budget simulator tool and 3 budgets have been submitted by the public as of January 29, 2022. The input provided will be analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2023 budget recommendation as deemed appropriate.

Open Budget
URL: www.dollarsandcents.cityofdubuque.org
During Fiscal Year 2016, the City launched a web based open data platform. The City of Dubuque's Open Budget application provides an opportunity for the public to explore and visually interact with Dubuque's operating and capital budgets. This application is in support of the five-year organizational goal of a financially responsible city government and high-performance organization and allows users with and without budget data experience, to better understand expenditures in these categories.

Open Expenses
URL: http://expenses.cityofdubuque.org/

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

Balancing Act
URL:http://bit.ly/fy22budgetsim
Español URL: https://dubuque.abalancingact.com/la-simulacion-del-presupuesto-del-ano-fiscal-2021
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
Español URL: https://dubuque.abalancingact.com/2020-espanol
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.

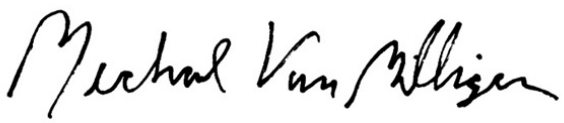
Conclusion

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.

The adopted resolution for maximum property tax dollars in FY2023 is $26,378,389 (increased by City Council from the staff recommendation of $26,136,666). The maximum property tax dollars excludes the debt service levy of $68,771. The maximum property tax dollars adopted is a 1.74% increase as compared to the FY2022 property tax dollars.

This budget recommendation fits the original tax levy recommendation that was submitted, however I respect the Mayor and City Council's establishment of a higher property tax rate creating more flexibility as you go through the budget process.

There will be seven City Council special meetings prior to the adoption of the FY 2023 budget before the state mandated deadline of March 31, 2022. I want to thank Director of Finance and Budget, Jennifer Larson; Assistant City Manager, Cori Burbach; Assistant Public Works Director, Arielle Swift; Budget/Financial Analyst, Nathan Kelleher; Budget/Financial Analyst, Jason Clasen; Public Information Officer, Randy Gehl; Confidential Account Clerk, Ella Lahey; Executive Assistant, Stephanie Valentine; and Communications Specialist, Kristin Hill, for all their hard work and dedication in preparation of this budget recommendation.



Michael C. Van Milligen
City Manager

MCVM:jml

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DOLLARS AND CENTS

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

FY2023

City Portion of Property Taxes

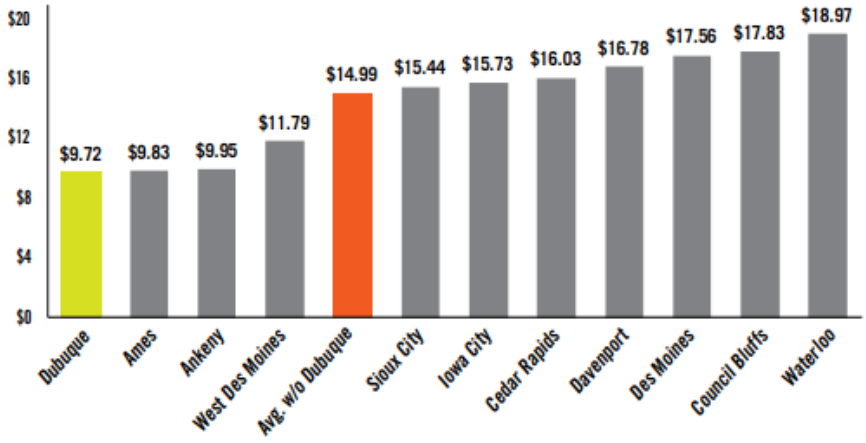
City of Dubuque FY2023 Property Tax Rate

- $9.7169 per thousand dollars assessed value
- **Decrease** of 1.74% from FY2022

Property Type	Avg. Property Tax Cost Change from FY2022	% Property Tax Cost Change from FY2022
Residential	$22.74 more	2.96% increase
Commercial	$105.40 less	3.43% decrease
Industrial	$131.28 less	2.88% decrease
Multi-Residential	$126.11 less	7.20% decrease

FY22 Property Tax Rate	FY23 Property Tax Rate	% Change
$9.8890	$9.7169	1.74% decrease

City Property Tax Rate Comparison



- Highest-ranked city (Waterloo - $18.97) is **95% higher than Dubuque**
- Average of other 10 cities ($14.99) is **54% higher** than Dubuque

Where do your property taxes go?

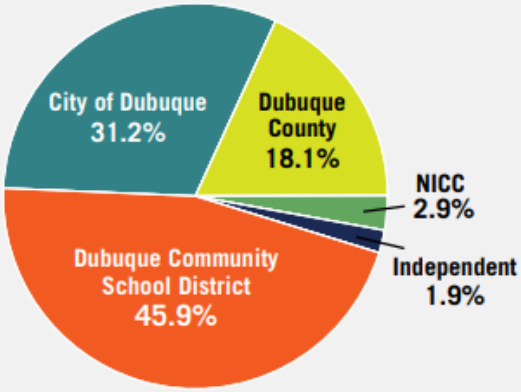
Property taxes are collected by the County and distributed monthly to the City of Dubuque and other taxing bodies. Property taxes are distributed among the Dubuque Community School District (45.8%), City of Dubuque (30.9%), Dubuque County (18.4%), Northeast Iowa Community College (3%), and independent 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 (Sunnycrest Manor), Dubuque County Agriculture Extension, and the Tuberculosis and Brucellosis Eradication Fund.*

How Your Property Tax Rate is Split

FY2022 Consolidated Rate of 31.70847



CITY BUDGET

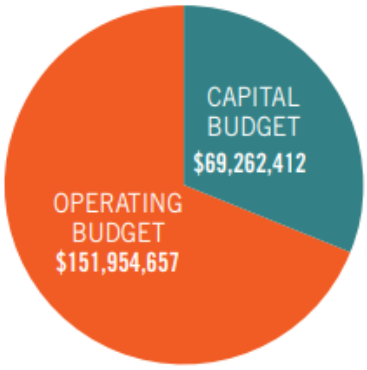
The City's total budget for FY2023 is $221,217,069

The City of Dubuque's Fiscal Year (FY) 2023 budget runs from July 1, 2022, through June 30, 2023. 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 2023 City Budget



Major Funds	Operating	Capital
General Fund	$74,704,876	$4,501,410
Water Fund	$8,912,677	$4,826,753
Sanitary Sewer Fund	$11,918,578	$8,953,440
Stormwater Fund	$4,978,442	$5,382,944
Refuse	$3,843,571	$543,994
Parking	$2,864,506	$85,231

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.)	**41.7%**
Culture & Recreation	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)	18.1%
General Government	(city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.)	14.5%
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.)	6.2%
Capital Projects	(City infrastructure improvements or major equipment purchases)	5.4%
Transfers Out	(to funds other than General Fund)	3.9%
Health & Social Services	(community health, health regulation and inspection, human rights, etc.)	1.3%
Debt Service	(government capital projects, tax-increment financing [TIF] capital projects)	0.4%

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.

	FY2022	FY2023	FY2024	FY2025	FY2026
City's Spendable General Fund Cash Reserve Fund Balance	$17,743,471	$17,743,471	$17,743,471	$17,743,471	$17,743,471
% of Projected Revenue	22.78%	22.34%	21.90%	21.47%	21.05%

WHAT'S INCLUDED IN YOUR MONTHLY UTILITY BILL?

	Utility	Rate	Ranking Among Iowa's Largest Cities
	Water	Avg. household rate: $33.18 / month* (5% increase increase from FY2022)	**2nd Lowest** (Highest, West Des Moines, is 26% higher than Dubuque, and average is 8% higher than Dubuque)
	Sanitary Sewer	Avg. household rate: $47.42 / month*** (9% increase from FY2022)	**4th Highest** (Highest, Davenport, is 40.8% higher than Dubuque, and average is 10% lower than Dubuque)
	Curbside Collection (trash and recycling)	Basic rate: $15.38 / month (no change from FY2022) Curbside recycling collection is no extra charge.	**4th Lowest** (Highest, Ames, is 89% higher than Dubuque, and average is 26.5% higher than Dubuque)
	Stormwater	Avg. household rate: $9.00 / month** (1.69% increase from FY2022)	**2nd Highest** (Highest, Des Moines, is 72.1% higher than Dubuque, and average is 29.2% lower than Dubuque)

Average household rate based on 6,000 gallons per month at $0.00553 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 $0.00790 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.*

Reduced Fees for Income-Eligible Residents

The City offers income-qualified residential customers a reduction in monthly fees for water, sanitary sewer, refuse collection, and stormwater utilities. Customers must submit an application for consideration. Applications are renewed on an annual basis.

LEARN MORE
www.cityofdubuque.org/UtilityBilling or 563-589-4144

WaterSmart is Dubuque's free, water management tool and online payment portal available to all Dubuque water customers: single-family homes, businesses, multi-family residential properties, and other types of properties. Customers can monitor daily water usage and costs, make online payments, and view tips on how to save water and money. Customers can also choose to receive notifications if there is unusual water consumption (indicating a leak) at their property while they are away.

Learn more today at cityofdubuque.org/watersmart

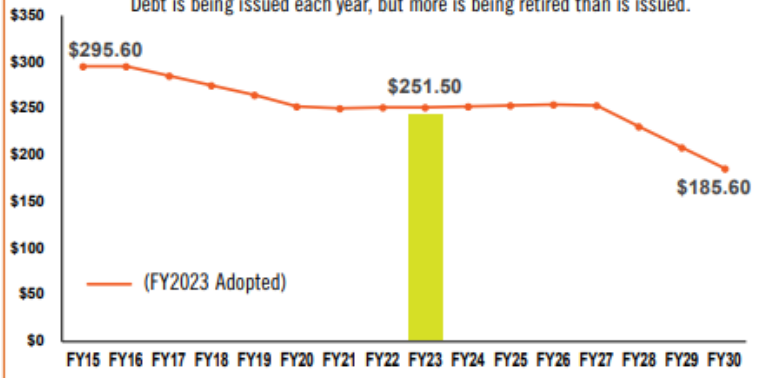
DEBT REDUCTION PLAN

Adopted August 2015

Total Debt (in millions)

(Adopted FY2023 Budget)

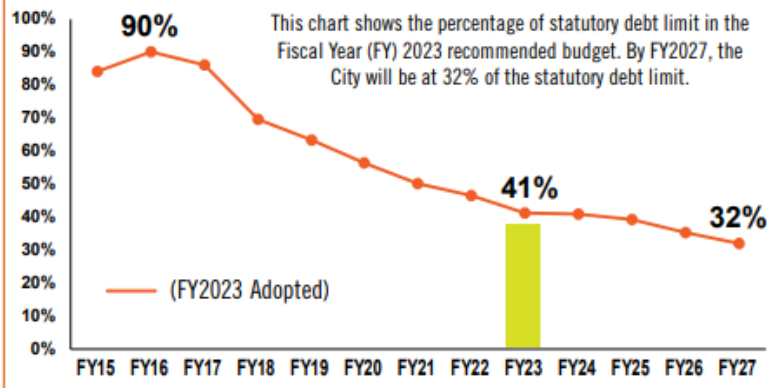
Debt is being issued each year, but more is being retired than is issued.



Statutory Debt Limit Used

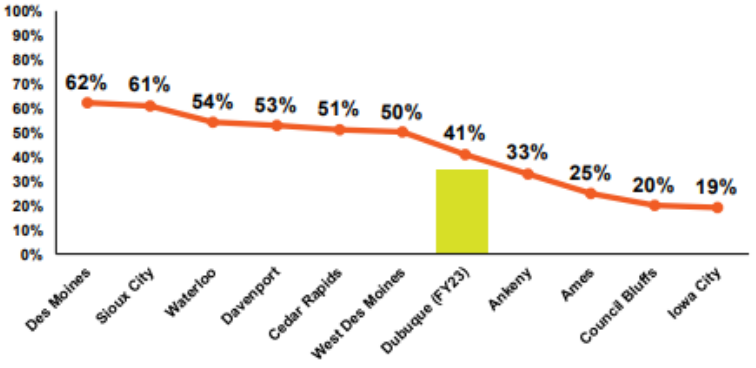
(Adopted FY2023 Budget)

This chart shows the percentage of statutory debt limit in the Fiscal Year (FY) 2023 recommended budget. By FY2027, the City will be at 32% of the statutory debt limit.

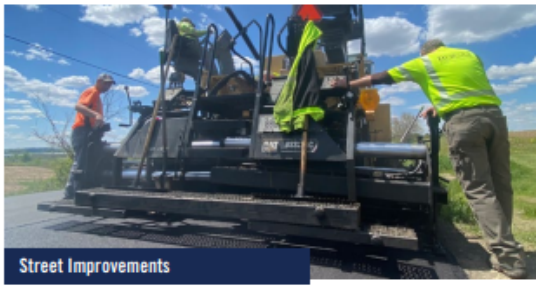


Comparison of Statutory Debt Limit Utilized

(FY2021)



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	$6,412,953
9	Caradco Building Iowa Finance Authority Loan	$3,470,309
10	Street Improvements*	$2,941,387
	Total	**$242,283,017**

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

CM028-040522

DIFFERENCES OF FISCAL YEAR 2023 ADOPTED BUDGET FROM MAXIMUM PROPERTY TAX DOLLARS RESOLUTION

Tax Asking

The maximum property tax dollars resolution approved by the City Council on February 16, 2022 totaled $26,447,160 (including the debt service levy of $68,771). The recommended tax asking was reduced ($241,723 or (0.91)% percent from the maximum property tax dollars tax asking).

Property Tax Paid by Average Homeowner

The maximum property tax dollars resolution included a 3.95% increase for the average homeowner property tax payment for the City portion of their property tax bill assuming the Homestead Property Tax Credit is fully funded. The recommendation included in this budget provides a 2.96% increase.

Property Tax Paid by Average Commercial Property

The maximum property tax dollars resolution included a 2.51% decrease for the average commercial property owner. The recommendation included in this budget is a 3.43% decrease for the average commercial property owner.

Property Tax Paid by Average Industrial Property

The maximum property tax dollars resolution included a 1.95 percent tax decrease for the average industrial property owner. The recommendation included in this budget is a 2.88% percent tax decrease for the average industrial property owner.

Property Tax Paid by Multi-residential Property

The maximum property tax dollars resolution included a 6.31 percent tax decrease for the average multi-residential property owner. The recommendation included in this budget is a 7.20% percent tax decrease for the average multi-residential property owner.

Tax Rate

The Fiscal Year 2023 “City” portion of the tax rate is being decreased by $0.1721 from the Fiscal Year 2022 rate of $9.8890 to a tax rate of $9.7169 per $1,000 of taxable assessed valuation. The maximum property tax dollars resolution established by City Council included a rate of $9.8103. The recommendation included in this budget is a rate of $9.7169 (1.74% less than FY 2022).

THE CITY OF DUBUQUE
Masterpiece on the Mississippi

Dubuque All-America City 2007•2012•2013 2017★2019

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*

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.

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

"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

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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 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. 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.
4. 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?
5. 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. Authorize and direct the purchase of all supplies and materials used by the City.
6. 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.
6.

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 31st is when the budget for the following fiscal year must be adopted by the City Council; and July 1st as the beginning of the fiscal year. Throughout the entire budget cycle, public input is encouraged to insure the adopted budget is resident-based. The budget cycle can be summarized as follows:

SPRING	**City Council** formulates negotiation strategy for collective bargaining.
JUNE - JULY	**City Manager** recommends budget carryover amendment for City Council approval. **City Manager**, along with Department Managers, review fiscal year accomplishments and identify future initiatives for City Council consideration during goal setting.
AUGUST	**City Council** holds 2-day goal setting to develop Vision and Mission statements, identify 5 year goals and establish Policy agenda including Top Priorities for upcoming fiscal year and Management Agenda/special projects.
SEPTEMBER OCTOBER	**City departments** prepare Capital Improvement project information and budget requests for review by City Manager.
OCTOBER **NOVEMBER**	**City departments** prepare operating budget and other budget requests for review by City Manager. **City Manager** holds Public Input meetings to review issues and priorities for the capital budget and the operating budget.
JANUARY	**City Manager and Director of Finance and Budget** analyze, review and balance capital and Operating budget requests and prepare final budget recommendation.
FEBRUARY	**City Manager** presents draft Policy guidelines and Maximum Property Tax Resolution to City Council for City Council approval.
FEBRUARY MARCH	**City Council** holds public meetings to review recommended budget by department. Meetings are held in the evening and are available for live viewing on City Channel Dubuque.

MARCH	**City Council** holds final public hearing on the recommended. The meeting is held in the evening and is available for live viewing on City Channel Dubuque. **City Council** adopts budget and city staff certifies budget by March 31 in compliance with State law.
APRIL	**Director of Finance and Budget** reviews budgeted revenues and expenses and recommends adjustments to more accurately reflect the anticipated revenues and expenses for the fiscal year ending June 30. **City Council** reviews and approves an amended fiscal year budget and city staff certifies the budget amendments by May 31 in compliance with State law.

BUDGET AMENDMENT PROCESS

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

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

BUDGET ACCOUNTING BASIS

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

Differences between budgetary policies and Generally Accepted Accounting Principles (GAAP) in the Enterprise and Internal Service Funds exist for several reasons. One reason is that existing procedures have worked well and continue to work well for administrative and control purposes. Some other reasons for differences between budget and GAAP are the treatment of interfund transfers, departmental capital outlay, debt service principal payments, and depreciation. The City's budgeting practices include interfund transfers as revenue and expenditures, while GAAP classifies interfund transactions as other financing sources and uses. Also City management desires an operating

statement budget line item for each anticipated cash outflow, including debt service and capital outlay. If the City budgeted the enterprise funds on a full accrual basis, capital outlay and debt service payments would not be reported in the operating statement.

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

FUND ACCOUNTING BASIS

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

The City reports the following major governmental funds:

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

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

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

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

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

The City reports the following major proprietary funds:

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

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

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

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

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

The City reports the following non-major governmental funds:

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

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

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

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

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

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

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

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

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

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

Debt service fund – This fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

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

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

The City reports the following non-major proprietary funds:

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

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

Governmental Fund Types (Budgetary)

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

- **The General Fund** is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

- **Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants, or other revenue sources, which are restricted to finance particular functions or activities of the City. The City's special revenue funds include such funds as Road Use Tax, Community Development, UDAG Repayments, Section 8 Housing, Lead Paint Grant, State Rental Rehab, Cable TV, Special Assessment, Expendable Library Gifts Trust, Tort Liability, Employee Benefits, and TIF funds.

- **Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, principal, interest, and other related costs of the City's general obligation debt. The City uses this fund to pay some of the debt service paid from other funds with the revenue transferred in.

- **Permanent Funds** are used to account for resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting of governmental programs. The City’s permanent funds include: Lyons Peony Trust and Library Gifts Trusts.

- **Capital Improvement Funds** are used to account for financial resources segregated for the acquisition or construction of major capital facilities. (Even if a capital project fund is used, not all capital acquisitions need be accounted for in the fund). For example, the routine purchases of capitalizable items (e.g., police vehicles, copy equipment) are typically budgeted and reported in the General Fund or other governmental fund.

Proprietary Fund Types (Budgetary)

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

- **Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through use charges or where the periodic determination of net income or loss is deemed appropriate. The City's enterprise funds include Water, Sewer, Stormwater, Refuse/Solid Waste, Transit, Parking and America's River Project.
- The **Internal Service Fund** accounts for the financing of goods and/or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. The City's Internal Service Funds include Engineering Service, Garage Service, General Service and Stores/Printing.

Self-Insurance Funds (Non-Budgetary)

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

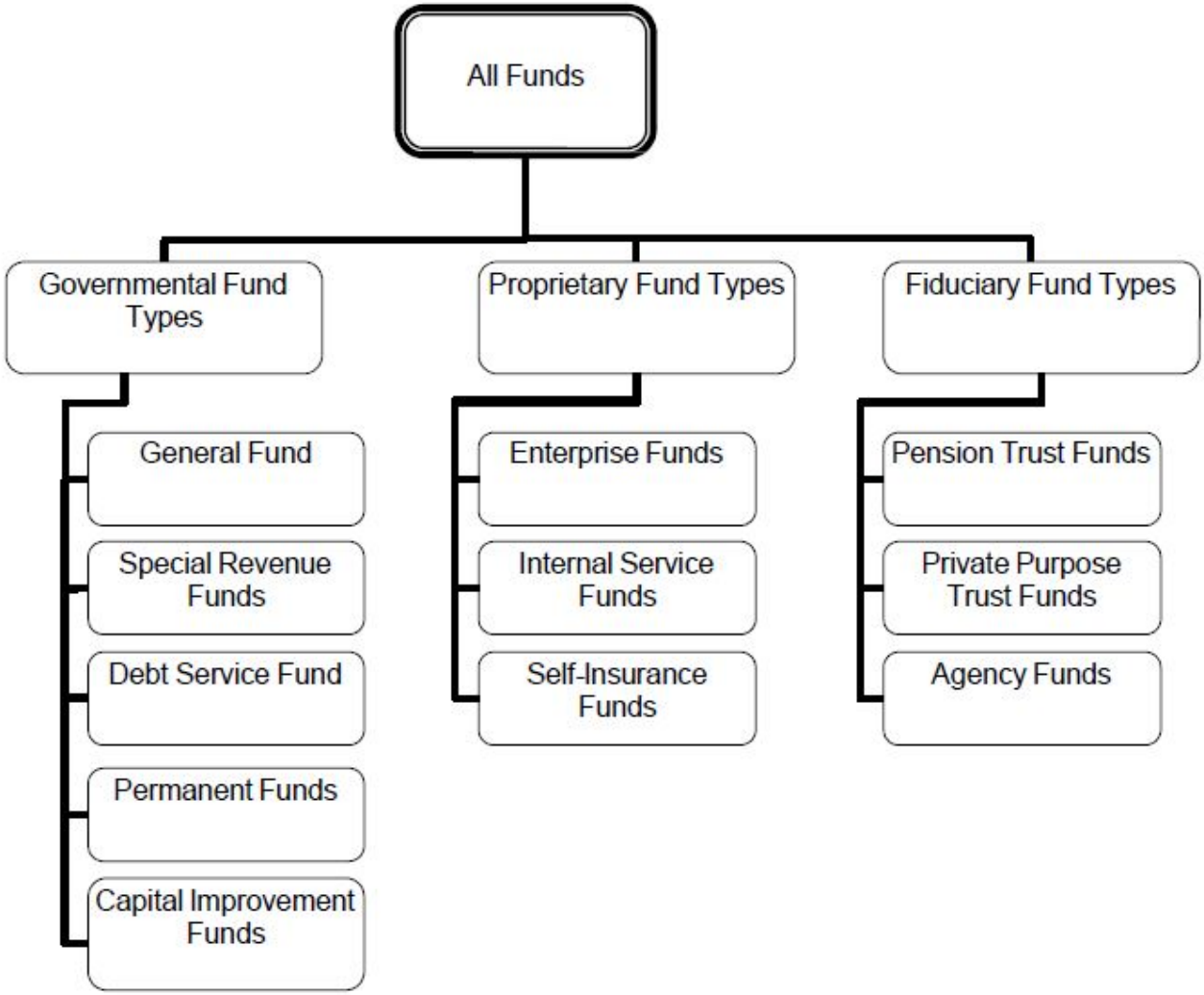
Fiduciary Fund Types (Non-Budgetary)

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

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

FUND - DEPARTMENT RELATIONSHIP

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



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

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

KEY TERMS FOR UNDERSTANDING DUBUQUE'S BUDGET

Program

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

1. **Public Safety:** Police Department, Emergency Communication Center, Fire Department, Disaster Services, Health Services-Animal Control activity, Public Works-Flood Control activity, Building Services-Inspection activities.

2. **Public Works:** Airport Department, Public Works Department, Engineering Department.

3. **Health and Social Services:** Human Rights Department, Health Services Department, Purchase of Services

4. **Culture and Recreation:** Parks Division, Recreation Division, Civic Center Division, Conference Center, Library Department, City Manager-Arts and Cultural Affairs activity.

5. **Community and Economic Development:** Economic Development Department, Housing and Community Development Department, Planning Services, Purchase of Services, City Manager-Neighborhood Development activity.

6. **General Government:** Building Services-City Hall/Annex Maintenance, City Council, City Manager, City Clerk, Finance Department, Cable TV Division, Legal Department, Information Services Department.

7. **Debt Service** and **Capital Projects** in programs 1-6 for governmental funds.

8. **Business Type (includes business type operating, capital and debt service)**: Water Department, Water Pollution Control Department, Parking Division, Transit Division, Public Works-Landfill activities and Garage internal service fund activities, Engineering-Sewer and Stormwater activities, Finance-Utility Meter Reads activity and Stores internal service fund activities.

9. **Non-Program:** City Manager-Health and Worker's Compensation Insurance Reserve fund activities and Public Works-Dubuque Metropolitan Area Solid Waste activities.

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

Operating Budget

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

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

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

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

The eight major categories of revenue are as follows:

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

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

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

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

BUDGET IN BRIEF

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THE CITY OF DUBUQUE
Masterpiece on the Mississippi

Dubuque All-America City NATIONAL CIVIC LEAGUE 2007•2012•2013 2017★2019

BUDGET IN BRIEF

The City Council will approve the fiscal year 2023 operating and capital budgets on March 29, 2022. The adopted FY23 budget is balanced and includes a 2.96% 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 (1.88% in FY 23); efficient operation with a 5.99% 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 $255,784,207.

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

Fee Increases for Fiscal Year 2023

Various fee increases will be implemented beginning on July 1, 2022. 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, 2022: sewer rates will increase by $3.90 per month for an average residential customer, water rates will increase by $1.56 per month for an average residential customer; solid waste collection rates will increase by $0.00 per month for an average residential customer; and stormwater rates will increase $0.15 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.

FY23 ADOPTED BUDGET

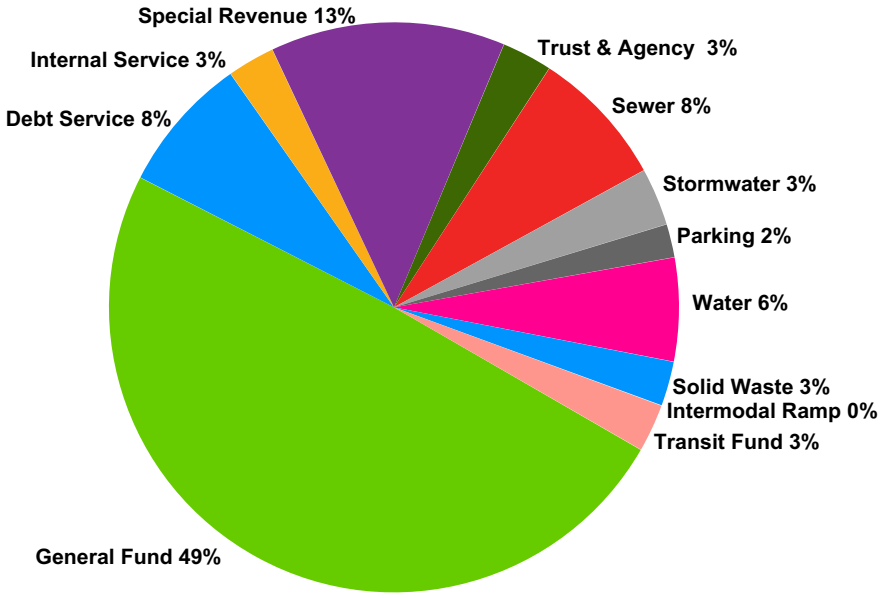
The City's adopted budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2022 through June 30, 2023. A separate capital budget includes appropriations for infrastructure related to projects, such as roads, buildings, and equipment that may require more than one fiscal year to complete or to acquire.

OPERATING & CAPITAL BUDGET SUMMARY					
OPERATING	$	151,954,657	CAPITAL	$	69,262,412
General Fund	$	74,704,876	General Fund	$	4,501,410
Special Revenue Funds	$	20,229,091	Special Revenue Funds	$	4,743,395
Debt Service Fund	$	11,764,376	Capital Projects Funds	$	38,281,668
Enterprise Funds	$	36,788,823	Enterprise Funds	$	20,188,094
Internal Service Funds	$	4,117,649	Internal Service Funds	$	158,725
Trust & Agency Funds	$	4,349,842	Trust & Agency Funds	$	1,389,120

APPROPRIATED BUDGET BY FUND

The City's total appropriated operating budget of $152.0 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.

FY23 Operating Appropriations by Fund



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

All funds are balanced in fiscal year 2023. The City's general fund is balanced in 2023.

Utility funds are balanced in fiscal year 2023 as a result of rate increases.

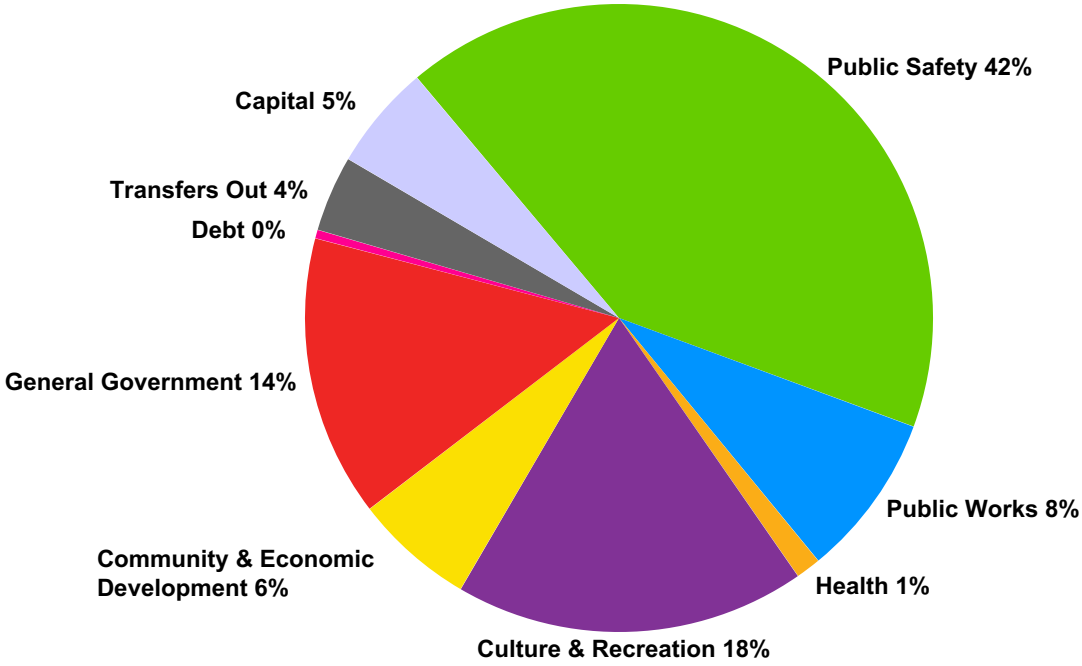
For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section

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 $74.7 million and a capital budget of $4.5 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.

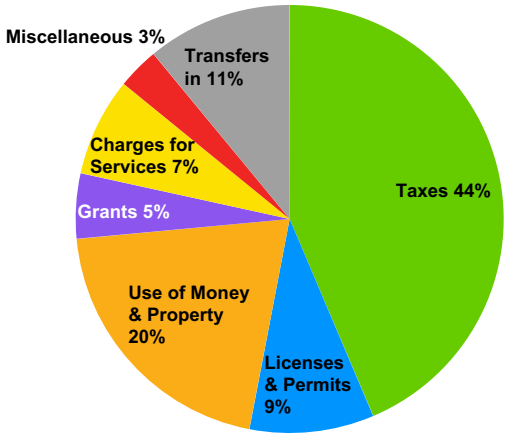
41.7 %	**PUBLIC SAFETY**	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
18.1 %	**CULTURE & RECREATION**	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
14.5 %	**GENERAL GOVERNMENT**	(city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.)
8.4 %	**PUBLIC WORKS**	(airport, maintenance of streets, bridges, and sidewalks, snow removal, street cleaning, street lighting, traffic control, etc.)
6.2 %	**COMMUNITY & ECONOMIC DEVELOPMENT**	(economic development, housing and community development, neighborhood development, planning and zoning, etc.)
3.9 %	**TRANSFERS OUT**	(to funds other than General Fund)
5.4 %	**CAPITAL PROJECTS**	(City infrastructure improvements or major equipment purchases)
1.3 %	**HEALTH & SOCIAL SERVICES**	(community health, health regulation and inspection, human rights, etc.)
0.4 %	**DEBT SERVICE**	(government capital projects, tax-increment financing [TIF] capital projects)

FY23
How General Fund Money is Spent

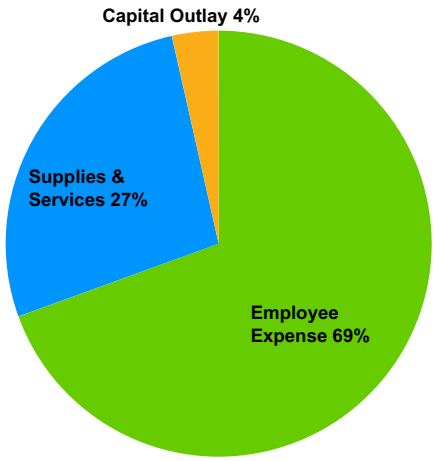


GENERAL FUND REVENUE & EXPENDITURES

General Fund Operating Sources

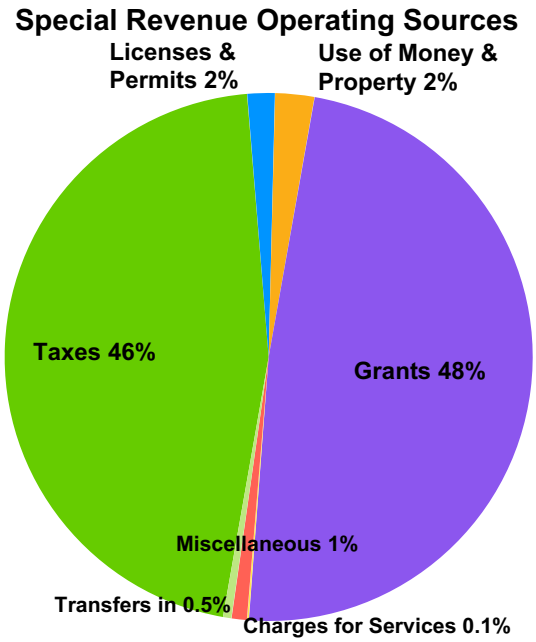


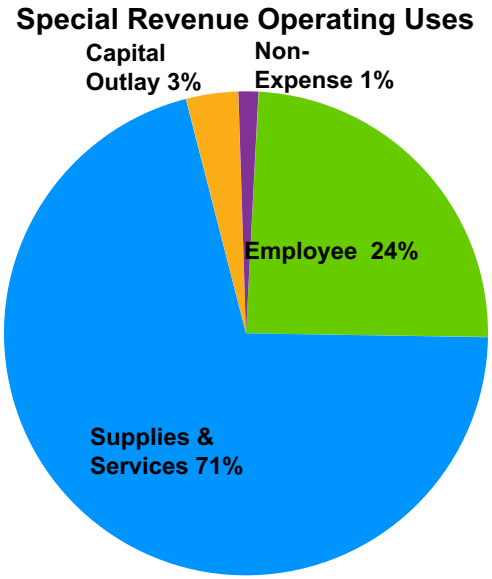
General Fund Operating Uses



SPECIAL REVENUE FUNDS

The special revenue funds have an operating budget of $20.2 million and a capital budget of $4.7 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.



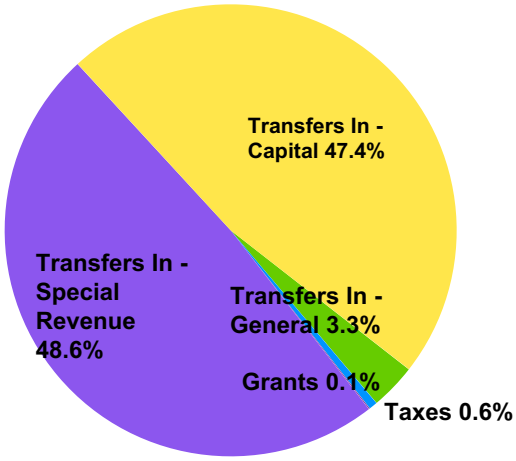


Special Revenue Funds budgets are shown in the Financial Summaries section.

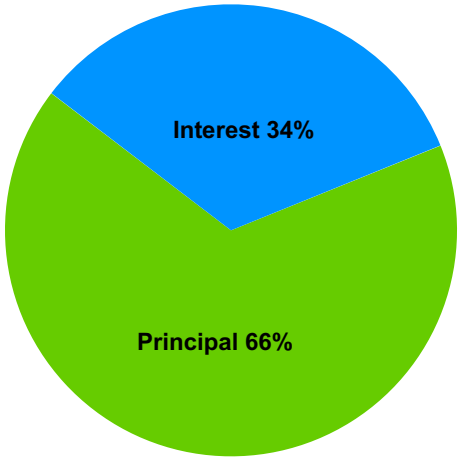
DEBT SERVICE FUND

The debt service fund has an operating budget of $11.8 million. The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Debt Service Sources



Debt Service Uses



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

ENTERPRISE FUNDS

Enterprise funds are expected to be self-supporting and expected to be funded entirely from user fees for services. Except for Transit, no tax revenues are used for these activities in the FY 2023 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 2023 to support general government services total $5,099,360.

- Sewer Utility $1,837,117
- Stormwater Utility $659,648
- Parking $223,618
- Water Utility $595,651
- Solid Waste $1,305,346
- Landfill $477,980

Enterprise Funds budgets are shown in the Financial Summaries section.

INTERNAL SERVICE FUNDS

Internal service funds provide goods or services to other department within the City, with full costs to be recovered. An example of this would be the City's Garage Service. These expenses are included in both the department budget providing the service, as well as in the budget of the department receiving the service. To avoid double counting, the appropriated budget includes only the budgets for the departments receiving internal services (Engineering Service $1,882,046 and Garage Service $2,235,603).

STAFFING CHANGES

The City of Dubuque has 751.55 (FTE) employees budgeted in FY 2023. This represents a net increase of 24.83 FTE's from FY 2022. Since 1981, the city has minimized the number of positions added. The adopted budget provides funding for a net increase of 24.83 FTE's related to general fund departments. Funding has been changes to include the following changes to FTE's:

- The Airport added a full-time Assistant FBO Supervisor +1.00 FTE but eliminated a part-time line service position -.39 FTE.
- AmeriCorps made the following additions: a full-time Community Diversion and Prevention Coordinator +1.00 FTE from the Police department; a full-time secretary +1.00 FTE; changed a part-time AmeriCorps Coordinator to full time +0.72 FTE.
- The City Clerk added a full-time secretary +1.00 FTE.
- The City Manager's Office made the following changes: Added a full-time Climate Action Coordinator +1.00 FTE; made permanent a former temporary full-time Grant Analyst position +1.00 FTE; moved a full-time Data Analyst position to the Office of Shared Prosperity -1.00 FTE, as well as a part-time Secretary -0.66 FTE.
- The Grand River Conference Center will be allocated a portion of the Leisure Services Manager from the Parks department + .15 FTE.
- Emergency Communications added a full-time Public Safety Dispatcher +1.00 FTE and eliminated part-time equivalents for the same position of -.75 FTE.
- Engineering had the following changes: Added a full-time Utility Locator +1.00 FTE; removed part-time Utility Locator positions of -.73 FTE; added a seasonal Business Administration Intern +.50 FTE; added a seasonal OSHA intern +.25 FTE; added a seasonal Broadband Intern + .25 FTE.
- Finance added a seasonal Finance Intern +.25 FTE.
- The Fire department is adding full-time Firefighters +7.00 FTE for multiple areas.
- The Office of Equity & Human Rights added a part-time intern +0.18 FTE.
- The Health department added a full-time Environmental Sanitarian +1.00 FTE.
- Housing added a full-time Grant Program Manager +1.00 FTE. They also eliminated a full-time Family Self Sufficiency Coordinator -1.00 FTE in order to add full-time Confidential Account Clerk +1.00 FTE.
- Human Resources added a full-time Employee Relations Manager +1.00 FTE, a full-time Human Resource Benefits and Payroll Specialist +1.00 FTE, and removed a seasonal Scanning Clerk -.50 FTE.
- Information Services added a full-time Help Desk Technical Support position +1.00 FTE, a full-time User Technology Specialist +1.00 FTE, and a full-time Chief Security Officer +1.00 FTE.
- The Library added a full-time Maker Space Assistant +1.00 FTE and eliminated part-time Library Assistants of -1.00 FTE. They also removed a part-time Marketing Coordinator -.50 FTE.
- The Office of Equity and Human Rights moved the full-time Community Engagement Coordinator to the Office of Shared Prosperity -1.00 FTE.
- The Office of Shared Prosperity received a full -time Data Analyst from the City Manager's Office +1.00 FTE, as well as a part-time Secretary +.66 FTE.
- Parks allocated a portion of the full-time Leisure Services Manager to the Grand River Conference Center -.15 FTE and added a full-time Project Manager +1.00 FTE.

- The Police added a full-time Police Patrol Officer +1.00 FTE and seasonal Community Resource Officers 2.19 FTE. The also moved a full-time Community Diversion and Prevention Coordinator to AmeriCorps -1.00.

- Public Works made the following changes: added a full-time Yard Waste & Snowfighter +1.00 FTE; eliminated seasonal Laborers -0.93 FTE; added a part-time Secretary +.67 FTE; eliminated seasonal Sanitation Drivers -.59 FTE.

- The Transportation Department added full-time Bus Operator's +4.00 FTE and eliminated the same position's part-time equivalents of -4.44 FTE. They also added a part-time cashier +.65 FTE.

Total FTE's FY 2022	**726.72**
FT Assistant FBO Supervisor	+1.00
PT Line Service Worker	-0.39
FT Secretary	+1.00
FT AmeriCorps Coordinator	+0.72
FT Secretary	+1.00
FT Climate Action Coordinator	+1.00
FT Grant Analyst	+1.00
FT Public Safety Dispatcher	+1.00
PT Public safety Dispatcher	-0.75
FT Utility Locator	+1.00
PT Utility Locator	-0.73
Seasonal Business Administration Intern	+0.50
Seasonal OSHA Intern	+0.25
Seasonal Broadband Intern	+0.25
Seasonal Finance Intern	+0.25
FT Firefighter	+7.00
Seasonal Intern	+0.18
FT Environmental Sanitarian	+1.00
FT Grant Program Manager	+1.00
FT Family Self Sufficiency Coordinator	-1.00
FT Confidential Account Clerk	+1.00
FT Employee Relations Manager	+1.00
FT HR Benefits and Payroll Specialist	+1.00
Seasonal Scanning Clerk	-0.50
FT Help Desk Technical Support	+1.00
FT User Technology Specialist	+1.00
FT Chief Security Officer	+1.00
FT Maker Space Assistant	+1.00
PT Library Assistants	-1.00
PT Marketing Coordinator	-0.50
FT Project Manager	+1.00
FT Police Patrol Officer	+1.00
Seasonal Community Resource Officer	+2.19
FT Yard Waste & Snowfighter	+1.00
Seasonal Laborer	-0.93
PT Secretary	+0.67
Seasonal Sanitation Driver	-0.59
FT Bus Operator	+4.00
PT Bus Operator	-4.44
PT Cashier	+0.65
Total Recommended FTE's FY 2023	**751.55**

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

Department/Service	Fiscal Year 2021	Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	FY 2021 FTE's	FY 2022 FTE's	FY 2023 FTE's
Police	$ 8,969,386	$ 9,147,583	$ 9,398,091	121.56	122.56	124.75
E911	$ 1,125,732	$ 1,120,808	$ 1,139,972	19.28	19.28	19.53
Fire	$ 6,719,000	$ 6,809,623	$ 7,476,442	92.16	92.16	99.16
Office of Equity & Human Rights	$ 295,927	$ 309,281	$ 234,546	4.00	4.00	3.18
Building Services	$ 857,385	$ 0	$ 0	12.75	0.00	0.00
Health Services	$ 393,094	$ 404,599	$ 476,524	6.14	6.14	7.14
Parks Division	$ 1,743,405	$ 1,796,045	$ 1,968,576	37.01	37.54	38.39
Civic Center	$ 19,541	$ 20,932	$ 21,746	0.15	0.15	0.15
Conference Center	$ 0	$ 0	$ 21,746	0.00	0.00	0.15
Recreation	$ 1,778,911	$ 1,915,266	$ 2,182,757	48.00	50.08	52.80
Library	$ 1,991,587	$ 2,012,936	$ 2,051,200	35.64	35.64	35.15
Airport	$ 981,235	$ 1,016,604	$ 1,113,318	19.16	19.16	19.77
Transportation Services	$ 2,378,802	$ 2,414,994	$ 2,555,055	53.73	53.00	53.21
Engineering	$ 2,241,278	$ 2,728,782	$ 2,879,563	30.71	38.94	40.21
Water	$ 1,629,256	$ 1,653,763	$ 1,690,828	26.07	26.07	26.07
W&RRC	$ 980,914	$ 1,002,330	$ 1,031,473	15.00	15.00	15.00
Public Works	$ 5,344,683	$ 5,455,586	$ 5,653,692	93.28	93.28	93.43
Economic Development	$ 263,521	$ 291,668	$ 318,074	3.75	3.75	3.75
Housing & Community Dev.	$ 1,895,132	$ 2,286,438	$ 2,516,028	29.00	34.75	35.75
Planning Services	$ 530,791	$ 543,087	$ 571,327	8.38	8.38	8.38
Human Resources	$ 357,040	$ 448,222	$ 584,987	4.63	6.13	7.63
Office of Shared Prosperity	$ 0	$ 68,591	$ 242,348	0.00	1.00	3.66
Public Information Office	$ 526,446	$ 551,594	$ 584,161	8.75	8.25	8.25
City Council	$ 76,892	$ 76,920	$ 81,400	3.50	3.50	3.50
City Manager's Office	$ 937,481	$ 911,274	$ 970,753	9.67	10.08	10.42
City Clerk	$ 202,248	$ 203,011	$ 249,996	3.00	3.00	4.00
Finance Department	$ 1,217,865	$ 1,249,943	$ 1,338,776	20.00	20.26	20.51
Legal Department	$ 621,004	$ 616,458	$ 613,247	5.62	5.62	5.62
Information Services	$ 637,131	$ 694,095	$ 912,981	9.00	9.00	12.00
TOTAL	$44,715,687	$45,750,433	$48,879,607	719.94	726.72	751.55

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 2023 is 9.71686 per $1,000 of taxable valuation. It is estimated that a total of $26,205,437 will be received from property taxes in FY 2023. This is unchanged from fiscal year 2022. For FY 2023 there is a 2.96% or $22.74 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 2023, approximately $13,006,777 will be received in local option sales tax. This is a 13.52% increase over FY 2022. Of this amount, 50% is for property tax relief ($6,503,389), 20% is for City facilities maintenance ($2,601,355), and 30% is for special assessment relief ($3,902,033). In 2023 approximately $2,840,773 will be received in hotel/motel tax. By resolution, 50% of this amount is to be

used for promotion and encouragement of tourism and convention business and the remaining 50% goes into the General Fund for property tax relief.

Licenses and Permits

Fees from licenses include business, beer, liquor, cigarette, dog, cat, bicycle, housing, and other miscellaneous. Fees from permits include building, electrical, mechanical, plumbing, refuse hauling, excavation, subdivision inspection, swimming pool inspection, animal impoundments, and other miscellaneous. The City estimates $2,030,903 in licenses and permits in FY 2023. Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas & 5% electric). The FY 2023 projection for cable franchise fees is $559,802 and utility franchise fee projection is $5,252,504. 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 $17,047,376 in FY 2023. The gaming related leases generate the most revenue. The lease with the Dubuque Racing Association (DRA) includes collection of 1.5% of coin-in (1% prior to 1/1/22), 4.8% of gross revenue from table games, 0.5% of sports wagering, 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 100% for property tax relief and —% for capital projects. Gaming leases are projected to be $8,110,582 in FY 2023. Riverfront leases are expected to generate $3,219,357 in FY 2023.

Intergovernmental Revenue

Intergovernmental revenues are projected to increase 45.98% from FY 2022. The city is estimated to receive $49,737,162 in Federal and State grants, State Road Use Tax Funds, and County Contributions. American Rescue Plan Act Funds make up the biggest portion of the increase.

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 $48,437,814. 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 $3,143,834 in FY 2023.

Special Assessments

Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2023, special assessment revenue is estimated at $184,524.

Miscellaneous Revenue

This category includes internal charges for services, proceeds from bonds, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at $26,531,638 in FY 2023.

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 $255,784,207. 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 2023 totals $69,262,412.

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 2023 totals $69.3 million. Approximately 25.70% ($17.8 million) of this will be provided by issuance of new debt, primarily for sewer utility related projects ($5.1 million) and Greater Downtown TIF related projects ($3.2 million). Another funding source representing approximately 11.68% 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 2023 capital budget.
The Capital Budget in the Resident's Guide includes a summary by department of all projects planned through FY 2027.

FY23 ADOPTED CAPITAL BUDGET HIGHLIGHTS

Fire
Ambulance Expansion/Replacement - $659,810

Leisure Services
Comprehensive Parks Master Plan - $208,000
Low/Moderate Income Park Improvements - $150,000
Reimagine Comiskey - $496,000
Five Flags Building Improvements - $600,000
Mystique Community Ice Center Settling Remediation - $4,600,000
Mystique Community Ice Center Dehumidification - $1,400,000

Water
Water Meter Replacement Program - $529,018
Old Highway Road Water Main Extension - Sieppel and Radford Road Loop - $853,750
Webber Property Phase 1 & 2 - $970,245

Airport
Reconstruct Taxiway A - $3,100,000
Construct Solar PV System - $1,199,275

Public Works
Curb Ramp Program - $838,087
Vacuum Street Sweeper Replacement Project - $269,067
Ice Harbor Gates Fender Replacement - $145,000
Cab-Over Solid Waste Vehicles - $542,154
Landfill Service Building Design - $25,000
Landfill Litter Fencing - $300,000
Landfill Sewer Line Extension - $250,000
Landfill Haul Truck Replacement -$601,000

Sanitary Sewer Improvements
Bee Branch Interceptor Sewer Connection - $3,335,000
Old Mill Road Lift Station & Force Main - $2,638,650
Force Main Stabilization - $600,000

Granger Creek Lift Station Improvements- $607,650
Industrial Park Sanitary Sewer - $209,000

Stormwater Improvements
Maus Park Culvert Restoration - $355,400
Bee Branch Creek Gate & Pump Replacements - $8,676,050

Street Related Improvements
East - West Corridor Capacity Improvements - $3,231,046
Central Avenue Streetscape Design 1-way to 2-way - $400,000
Dubuque Industrial Center Crossroads - New Road Infrastructure Improvements - $1,160,000
Dubuque Industrial Center McFadden Farm - South Heacock Road Construction - $2,710,000
Seippel Road Bike/Pedestrian Trail - Chavenelle Road to SW Arterial - $250,000

Traffic Improvements
Citywide Fiber Cable Backbone Masterplan Implementation - $3,000,000
Street Light Replacement and New Installation - $135,200
Street Camera Installation - $100,000
Chesterfield Lighting Project - $67,000

Engineering Miscellaneous
Harbor Area Maintenance - $601,000
Connecting Downtown Destinations - $115,000

Economic Development
Greater Downtown Urban Renewal District Incentive & Rehab Program - $300,000
Workforce Development - $371,500
Downtown Rehab Grant Program - $200,000
Development Dubuque Industrial Center: Crossroads- $3,318,000

Transit
Transit Vehicle Replacement - $383,182

Parking
New Downtown Parking Ramp - $2,348,822
Smart Parking System - $373,000

Housing and Community Development
Homeownership Assistance - $759,392
Neighborhood Reinvestment Partnership - $300,000
Washington Neighborhood Home Purchase Program - $231,283
Homeowner Rehabilitation Program - $155,000
Downtown Urban Renewal Area Non-Profit Accessibility Assistance Program - $100,000
Downtown Urban Renewal Area Non-Profit Accessibility Assistance - $100,000

City Manager's Office
Non-Profit Weatherization Improvements Assistance - $100,000

Information Services
City-Wide Computer Replacements - $955,921
Fiber Optic Documentation and Maintenance - $100,000
Data Center - $60,000

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COMMUNITY INFORMATION

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THE CITY OF DUBUQUE

Masterpiece on the Mississippi

Dubuque All-America City NATIONAL CIVIC LEAGUE 2007 • 2012 2013 • 2017

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."

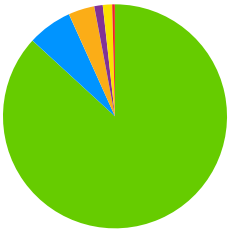
ACCORDING TO THE 2021 AMERICAN COMMUNITY SURVEY (ACS), THE CITY OF DUBUQUE'S DEMOGRAPHICS INCLUDE THE FOLLOWING:

AGE

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

RACE

- White or Caucasian 85.1%
- Black or African American 6.3%
- Hispanic or Latino 3.7%
- Asian 1.2%
- Hawaiian & Other Pacific Islander 1.3%
- American Indian and Alaska Native 0.04%



POPULATION

Total Population: 59,667
- 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: 2.92
Median Age: 35 years

HOUSING

Total Housing Units: 21,174
- Housing Occupancy: 92.5%
- Owner-Occupied: 65.7%
- Renter-Occupied: 34.3%

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: 32.0 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.

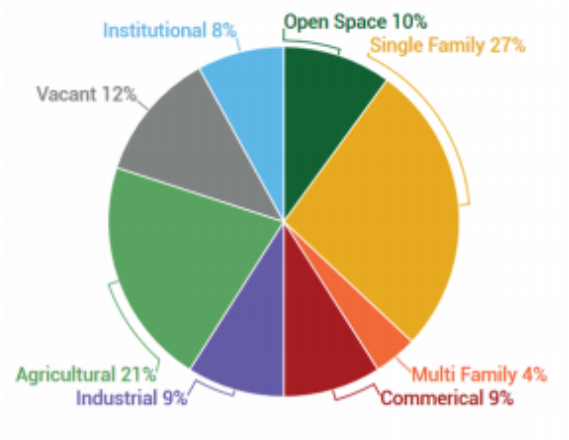
Current Zoning

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



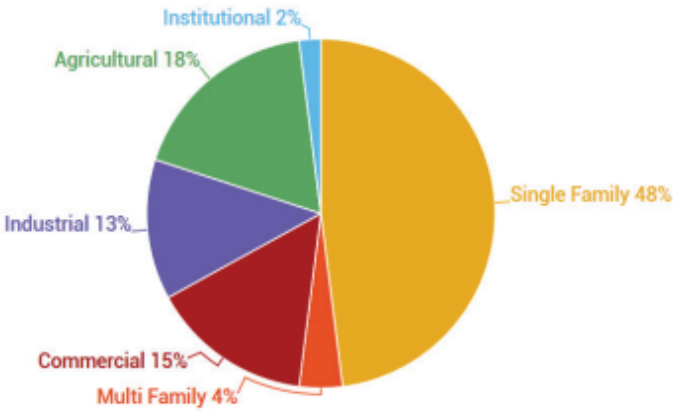
10% Open Space (1,777 Acres)
9% Industrial (1,438 Acres)
27% Single Family (4,661 Acres)
21% Agricultural (3,529 Acres)
4% Multi Family (694 Acres)
8% Institutional (1,286 Acres)
9% Commercial (1,507 Acres)
12% Vacant (2,110 Acres)

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 (8,105Acres)
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 $896 million of public and private investment since 1985.

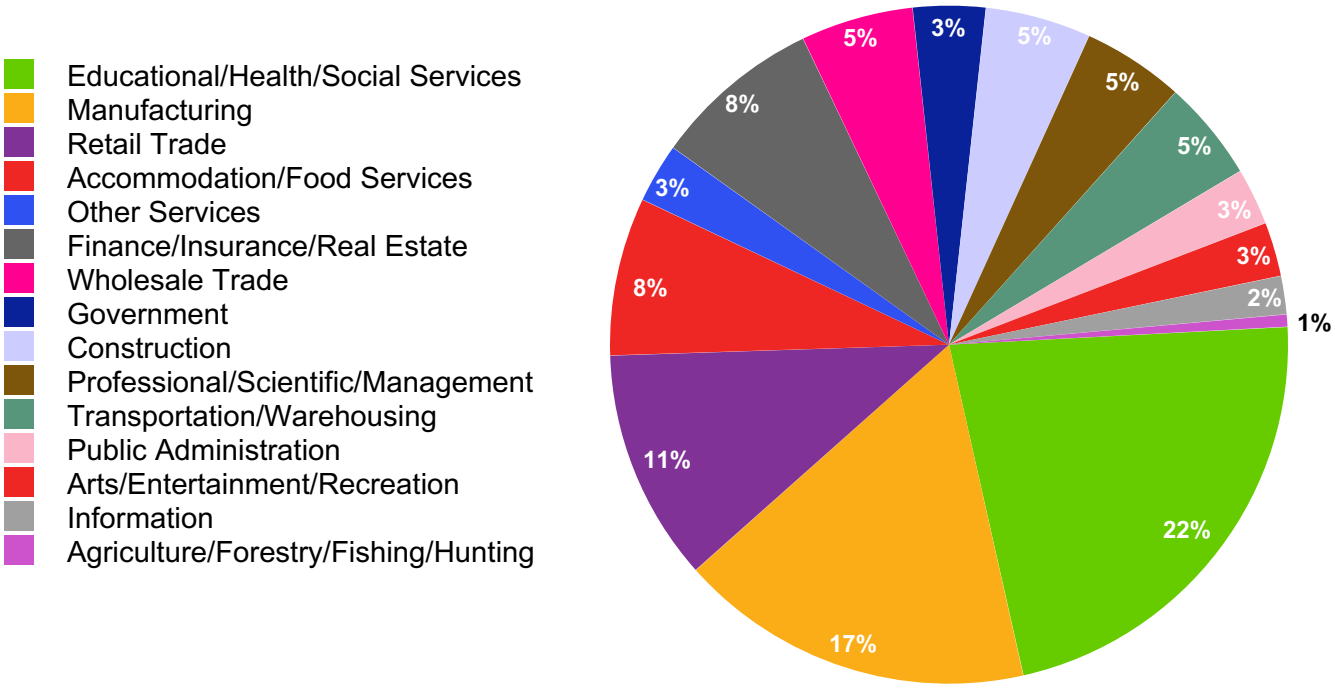
According to the latest data from Iowa Workforce Development (December 2021), Dubuque's employment is at 59,900. Dubuque County's unemployment rate for December 2021 was 3.1% while Iowa's rate was 3.5% and the nation's was 3.9%.

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	715
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	$ 63,875
Kennedy Mall Inc.	$ 37,661
GRTD Investments LLC	$ 30,682
ITC Midwest LLC	$ 30,299
Progressive Processing LLC	$ 25,386
Mar Holdings LLC	$ 21,343
Walter Development LLC	$ 19,445
City of Dubuque	$ 14,810
Nordstrom	$ 14,800
Source: Dubuque County Iowa Auditor's Office	

EMPLOYMENT BY INDUSTRY



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

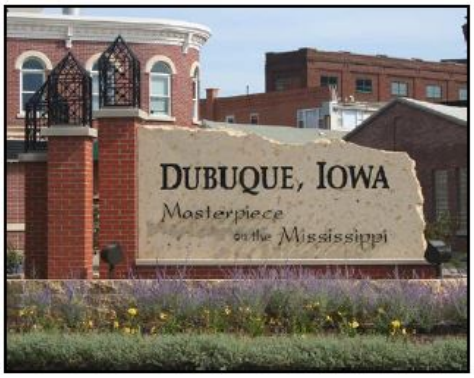
As elected officials, the Mayor and City Council serve as a City Council Representative on a number of local, not-for-profit and partner organizations. Appointments are made at the request of the organization or are included in the organization's Bylaws or Articles of Incorporation. These appointments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

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

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 Comm.
Building Code Advisory and Appeal Board
Cable TV Commission
Civic Center Commission
Civil Service Commission
Community Development Advisory Comm.
Equity and Human Rights Commission
Historic Preservation Commission
Housing Appeals and Mediation Board
Housing Commission
Housing Trust Fund Advisory Committee
Investment Oversight Commission
Library Board of Trustees
Long Range Planning Advisory Commission
Parks and Recreation Advisory Commission
Resilient Community Advisory Commission
Transit Advisory Board
Zoning Advisory Commission
Zoning Board of Adjustment



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BUDGET OVERVIEWS

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Over the course of three sessions in August, City Council members affirmed the 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 2021-2023 policy agenda as well as in-progress projects and capital projects for 2021-2023.

Five-Year Goals 2021-2026

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

Vibrant Community: Healthy & 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

Miracle League of Dubuque Complex

2036 Vision Statement

Dubuque 2036 is a sustainable and resilient city, an inclusive and equitable community where ALL are welcome. Dubuque 2036 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.

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.

National Night Out

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.

2021 – 2023 Top Priorities
(in alphabetical order):

- Chaplain Schmitt Island Master Plan Implementation
- City Information & Network Security
- Equitable Poverty Prevention & Reduction Plan Implementation
- Federal Infrastructure Program Preparation
- Five Flags Center Direction
- Historic Building Rehabilitation/Preservation
- Sewer System Infrastructure Upgrade (including Catfish Creek Sanitary Sewer System)

2021 – 2023 High Priorities
(in alphabetical order):

- Bee Branch Watershed Project: Next Steps
- Childcare Initiative
- Community Broadband Expansion
- Complete Streets Concept Implementation: 16th St./Elm St./14th St. Railroad Overpass Project
- Comprehensive Parks Master Plan
- Imagine Dubuque Implementation
- West End Fire Station

Under each City Council goal are items listed as **Management in Progress** and **Major Projects**. Each goal contains Management in Progress items and many City Council goals also have major projects associated.

Management in progress are items that are underway and budgeted. Staff is implementing and providing updates to City Council.

Major projects are projects that are underway and budgeted. Staff is implementing and providing updates to City Council.

Robust Local Economy

Management in Progress

- Airport Master Plan: Approval
- Air Service Expansion to Western Hub
- Business Development at the Airport
- Downtown Parking Issues
- Dubuque Brewing & Malting Building
- Façade Loan Program
- Opportunity Dubuque Job Training Program: Financial Support

Major Projects

- Dubuque Riverfront Master Plan (US Army Corps of Engineers)
- Viking Cruise Destination Preparation

» continued on p. 4

Vibrant Community

Management in Progress

- CAD Connection to City Cameras Network
- Fire Department Accreditation
- Police Department Re-Accreditation: Annual Assessment
- Re-Imagining Police
- Traffic Camera System

Livable Neighborhoods & Housing

Management in Progress

- Central Avenue Reinvestment Strategy
- Downtown Commercial Buildings Project
- Port of Dubuque Residential Project (MERGE)
- Safe Housing Initiative

Major Projects

- Hendricks Feed Site Parking Ramp
- Lowell Street Retaining Wall Repair

Financially Responsible, High-Performance City Organization:

Management in Progress

- ADA Compliance Transition Report
- Cartegraph OMS System Asset Management System Expansion
- Centralized Facility Maintenance and Manager
- City Facilities/Work Space Analysis and Plan
- City Legislative Lobbying/Advocacy Agenda 2021
- Citywide Compensation and Benefit Policy and Program
- Digital Signatures
- ERP Software Implementation
- InVision Facility Management Software Implementation
- Resident Satisfaction Survey
- Socrata Software Implementation

Major Projects

- Engine House No. 1 Remodel Project

Sustainable Environment

Management in Progress

- Bee Branch Pollinator Celebration
- Emerald Ash Borer Program
- Lead and Copper Rule Compliance Water Sampling and Testing
- Pollinator Habitat in Park System
- Public Education on Bikeable/Walkable Dubuque
- Renew DBQ Solar Program
- Sewer Infrastructure Asset Management
- Water and Resource Recovery Center: Nutrient Trading

Major Projects

- Royal Wood Drive Water Tank Improvement
- SCADA Overhaul: Water
- Water Lines Extension – Southwest Arterial

COUNCIL-121521

Partnership for a Better Dubuque

Management in Progress

- Civic Action Plan and Civic Leaders Program
- Greater Dubuque Development Corporation 5-year Funding Campaign

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

Management in Progress

- AmeriCorps: Potential Expansion Area
- E. B. Lyons Center Partnership Development
- Mystique Community Ice Center Direction

Major Projects

- Comiskey Park Project
- Eagle Valley Subdivision Park
- English Ridge Subdivision Park
- Grand River Center: Upgrade Projects

Connected Community

Management in Progress

- Comprehensive Pavement Preservation
- Corporate Hangar Repair
- Downtown Parking Ordinance
- Reconstruction of Airport Taxiway Alpha
- Traffic Signal Synchronization/STREETS Program
- Transit Vehicle Replacement
- Wi-Fi in Fixed Route Buses

Major Projects

- Chavenelle Road Hike/Bike Trail
- Comiskey Park Project
- Dupaco/Roshek Parking Project
- JFK Sidewalks Project: Construction + Assessment
- Northwest Arterial Upgrade (IDOT)
- Roundabouts: Funding
  a. University/Pennsylvania: Design
  b. University/Asbury: Design
  c. University/Loras: Design
- Washington Street Improvements (7th to 9th)

LINKING LONG- AND SHORT-TERM GOALS

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Green Alley Water Main and Fittings Replacement	Water
	HWY 20/Dodge St Water Main Relocation	Water
	IDOT Hwy 20/Dodge St. Improvements (Old Hwy Rd to Crescent Ridge)	Water
	Kennedy Road to Tanzanite Drive Connection (Zone 3 to 4) with Pump Station	Water
	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	Water
	Old Davenport Road Water Main Extension/ Pump Station	Water
	Old Highway Road Water Main Extension - Sieppel and Radford Road Loop	Water
	Southwest Arterial Water Main Extension	Water
	Swiss Valley/Highway 20 Interchange Multiple Phases	Water
	Tamarack Park Drive/Wood Gate Drive Frontage Road Water Main Extension	Water
	Water System Improvements Zone 3	Water
	Webber Property Phase 1 & 2 - Water	Water
	West End Annexation Phase II	Water
	West End Annexation Study and Implementation Phase I	Water
	Westside Water System Service Line Installation/ Fire Hydrant Install/Purchase	Water
	Old Mill Road Lift Station & Force Main	Engineering
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	Engineering
	Bee Branch Interceptor Sewer Connection	Engineering
	Catfish Creek Sewershed Interceptor Sewer Improvements	Engineering
	Industrial Park Sanitary Sewer	Engineering
	Sanitary Sewer Extensions to New Development	Engineering
	Sanitary Sewer Extensions to Existing Developments	Engineering
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	Engineering
	Storm Sewer Improvements/Extensions	Engineering
	Development Dubuque Industrial Center: Crossroads	Economic Development
	Downtown Rehab Grant Program	Economic Development
	South Port Master Plan Implementation	Economic Development
	Central Avenue Streetscape Master Plan Implementation	Economic Development
	New Downtown Parking Ramp	Parking
	Smart Parking System	Parking

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Vibrant Community: Healthy and Safe	Fire Station Expansion/Relocation	Fire
	Ladder Truck & Pumper Replacement	Fire
	Ambulance Replacement	Fire
	Outdoor Warning Siren Repair/Replace	Fire
	Fire Station Exhaust Systems	Fire
	All Parks - Cameras Code Blue Phones	Parks
	Public Lead Line Water Replacement	Water
	Street Light Replacement and New Installation	Engineering
	Street Camera Installation	Engineering
	Grandview Street Light Replacement	Engineering
	Bus Stop Improvements	Transportation

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Livable Neighborhoods and Housing: A Great Place to Live	Assistance for Homeownership	Housing
	Neighborhood Reinvestment Partnership	Housing
	Washington Neighborhood Home Purchase Program	Housing
	Homeowner Rehabilitation Program	Housing
	First-Time Home Buyer Program	Housing
	Rental Dwelling Rehabilitation Programs	Housing
	Credit Repair Program	Housing
	Window Replacement Program	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	HVAC Replacement at Fire Headquarters 11 West 9th Street	Fire
	Replace Water Lines	Parks
	Murphy - Replace Water Lines	Parks
	Flora & Sutton Filter Tank Replacement	Recreation
	Ice Center Settling Remediation	Recreation
	Ice Center Dehumidification Improvements	Recreation
	Flora - Water Playground	Recreation
	Ice Center Generator	Recreation
	Ice Center Concession Re-Design and Upgrade	Recreation
	Flora and Sutton Pools Annual Maintenance	Recreation
	Roof Restoration	Conference Center
	Replace Carpet	Conference Center
	Replace Table, Chairs, and Podiums	Conference Center
	Replace Fabric Wall Covering	Conference Center
	Concrete Restoration	Conference Center
	Stage and Riser Replacement	Conference Center
	Paint Exterior Metal	Conference Center
	Generators-Park Hill & Mt. Carmel	Water
	SCADA & Comms Improvements	Water
	WTP and Pump Station Pipe Rehabilitation	Water

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	SCADA & Communications Improvements	Water
	Vehicle 4912 Replacement	Water
	Vehicle 4913 Replacement	Water
	Water Main Relocation for Sanitary Sewer Manhole Project	Water
	Water Main Replacement Consent	Water
	Water Main Replacements - Streets	Water
	Water Main Upgrades during Street General Repairs	Water
	Water Meter Replacement Program	Water
	Water Storage Maintenance Program	Water
	Water Treatment Plant and Pump Station Pipe Rehabilitation	Water
	Water Treatment Plant Condition Assessment and Master Plan	Water
	Wells, Well Field, & Well Transmission Piping Repair and Rehabilitation Program	Water
	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Public Works
	Mechanical Sweeper Replacement Project	Public Works
	Street Vacuum/Flush Unit Replacement Project	Public Works
	Heavy Vehicle Maintenance Lift Replacement Project	Public Works
	Backhoe Loader Purchase	Public Works
	Vacuum Street Sweeper Replacement	Public Works
	Replacement of Main Line CCTV Inspection Unit	Public Works
	44,000 GVW Dump Truck Replacement	Public Works
	Cab-Over Solid Waste Vehicles	Public Works
	High Pressure Sewer Jet Cleaner	Public Works
	Smart Lid Manhole Project	Public Works
	Integrated Access Control and Security System	Engineering
	Federal Building Parking Lot Replacement and Foundation Drainage Improvements	Engineering
	Build-out of 2nd floor Old Engine House (18th & Central)	Engineering
	City Hall Tuck Pointing Maintenance & Repairs	Engineering
	Parking Ramp Condition Assess and Maintenance Plan	Parking
	Port of Dubuque Ramp - Major Maintenance	Parking
	Parking Ramp Major Maintenance Repairs	Parking
	Aerial Orthophotography and LiDAR	City Manager's Office
	City-Wide Computer and Printer Replacements-Business	Information Services
	City-Wide Computer and Printer Replacements - General Gov	Information Services
	Data Center	Information Services
	Fiber Optic Documentation and Maintenance	Information Services

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable	Comprehensive Parks Master Plan	Parks
	Reimagine Comiskey	Parks
	Low/Mod Income Park Improvements	Parks
	Greater Downtown URD Incentive & Rehab Programs	Economic Development
	Workforce Development	Economic Development
	Central Avenue Housing Forgivable Loan	Economic Development
	Minority-Owned Business Microloan Initiative	Economic Development
	Business, Non-Profit and Arts Groups Assistance Program	Economic Development
	Historic Preservation Technical Assistance Program	Planning
	Downtown Urban Renewal Area Non-Profit Weatherization Assistance	City Manager's Office
	Non-Profit Weatherization Improvements Assist.	Housing
	Downtown ADA Assistance	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Diverse Arts, Culture, Parks and Recreation: Experiences and Activities	Pebble Cove Park Development	Parks
	Washington Community Gateway	Parks
	Resurface Tennis Courts	Parks
	Miller Riverview Park - Pave Secondary Roads and Concrete Campsites	Parks
	Stone Work	Parks
	Ham House Masonry and Metal Roof	Parks
	Replace Lights on Tennis Courts	Parks
	Ham House-Replace Roof	Parks
	Teddy Bear Park - Play Equipment	Parks
	Marshall-Replace Play Unit	Parks
	Five Flags Building Improvements	Civic Center
	Theater Install Orchestra Pit Lift	Civic Center
	Arena - Stage Replacement	Civic Center
	Arena - Air Conditioner Replacement	Civic Center
	Theater - Plaster Restoration and Paint	Civic Center
	Promenade - Remodel Concession Stand	Civic Center
	Theater - Chair Restoration	Civic Center
	Theater - Fire Escape	Civic Center
	Theater - Stage Lighting Replacement	Civic Center
	Arena-Paint Exterior Steel Siding	Civic Center
	Theater - Boiler Replacement	Civic Center
	Schmitt Island Connector Trail	Engineering
	Connecting Downtown Destinations	Engineering
	Bee Branch Creek Trail: 16th to 9th	Engineering
	Seippel Road Bike/Pedestrian Trail - 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
	Construct Solar PV System	Airport
	Asphalt Milling Program	Public Works
	Curb Ramp Program	Public Works
	Curb Replacement Program	Public Works
	Concrete Street Section Repair Program	Public Works
	Pavement Marking Project	Engineering
	Street Construction General Repairs	Engineering
	Green Alleys - Non Bee Branch	Engineering
	East - West Corridor Capacity Improvements	Engineering
	Dubuque Industrial Center Crossroads - New Road Infrastructure Improvements	Engineering
	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	Engineering
	Althauser Street Resurfacing	Engineering
	Decorative Concrete Maintenance Program	Engineering
	7th Street Extension to Pine Street	Engineering
	Heeb Street	Engineering
	Bies Drive Reconstruction	Engineering
	North Cascade Road Reconstruction	Engineering
	Cedar Cross Rd Reconstruction	Engineering
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Engineering
	Pavement Preservation Joint Sealing	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
	Harbor Area Maintenance	Engineering
	Brick Paver Maintenance	Engineering
	14th Street Overpass Design	Engineering
	Central Avenue Streetscape Design 1-way to 2-way	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 Implementation	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility	Broadband Acceleration and Universal Access	Engineering
	INET Fiber Replacement Build Out	Engineering
	Transit Vehicle Replacement	Transportation

CITY OF DUBUQUE
FISCAL YEAR 2023 ADOPTED BUDGET
FACT SHEET

Total Budget	$221,217,069	15.79% more than FY 2022
Operating Budget	$151,954,657	7.09% more than FY 2022
Capital Budget	$69,262,412	40.88% more than FY 2022
City Tax Asking	$26,205,437	—% unchanged than FY 2022
City Tax Rate	$9.71686 per $1,000	-1.74% less than FY 2022
Taxable Valuation	$2,695,861,021	+1.88% more than FY 2022
TIF Increment Valuation	$465,473,429	+16.29% more than FY 2022
Tax Rate Change	-1.74%	

Impact on Property Owners (City Taxes Only)

Residential = +2.96%	Commercial = -3.43%	Industrial = -2.88%	Multi-residential = -7.20%
$+22.74	$-105.40	$-131.28	$-126.11

Adopted Fee Adjustments

Sanitary Sewer	9% rate increase effective July 1, 2022
Water	5% rate increase effective July 1, 2022
Stormwater	1.69% rate increase effective July 1, 2022
Solid Waste	—% rate increase effective July 1, 2022
Recreation	Annual golf fee increases/decreases to maintain 100% self-support guideline: $10 increase on all annual passes

Positions	**Full-Time Equivalent Changes**	**Full-Time Equivalent**
All Funds	24.83	751.55*

* Included Full Time employees (624.00), Part Time employees (69.07), and Seasonal (58.49)

SUMMARY OF TOTAL REVENUE AND EXPENDITURES - ALL BUDGETED FUNDS

Revenues/Sources	**FY21 Actual**	**FY22 Adopted Budget**	**FY23 Adopted Budget**
Taxes	$ 57,448,024	$ 57,969,492	$ 61,655,632
Licenses and Permits	$ 2,309,998	$ 1,955,835	$ 2,030,903
Use of Money and Property	$ 16,337,960	$ 16,031,663	$ 17,047,376
Intergovernmental	$ 56,360,954	$ 34,070,391	$ 49,737,162
Charges of Services	$ 37,742,665	$ 46,147,596	$ 51,581,648
Special Assessments	$ 127,541	$ 187,000	$ 184,524
Miscellaneous	$ 19,297,979	$ 8,970,548	$ 8,731,665
Subtotal Revenues	**$ 189,625,121**	**$ 165,332,525**	**$ 190,968,910**
Other Financing Sources:			
Proceeds from Bonds	$ 45,565,617	$ 12,277,457	$ 17,799,973
Transfers In	$ 30,762,048	$ 36,039,770	$ 43,219,328
Beginning Fund Balance	$ 40,139,403	$ 72,889,492	$ 59,807,011
Total Available Resources	**$ 306,092,189**	**$ 286,539,244**	**$ 311,795,222**
Expenditures/Uses			
Public Safety	$ 28,914,474	$ 31,484,833	$ 34,578,299
Public Works	$ 11,271,835	$ 14,488,240	$ 14,909,207
Health and Social Services	$ 907,930	$ 1,003,072	$ 1,001,888
Culture and Recreation	$ 10,976,188	$ 13,886,463	$ 15,151,001
Community and Economic Development	$ 14,953,077	$ 16,820,614	$ 17,268,519
General Government	$ 9,400,129	$ 10,290,615	$ 12,073,090
Business Type	$ 27,413,803	$ 30,545,525	$ 32,635,909
Debt Service	$ 60,807,423	$ 23,373,082	$ 24,336,744
Capital Improvement Projects	$ 37,957,817	$ 49,322,750	$ 69,262,412
Subtotal Expenditures	**$ 202,602,676**	**$ 191,215,194**	**$ 221,217,069**
Other Financing Uses:			
Transfers Out	$ 30,762,048	$ 36,039,770	$ 43,219,328
Ending Fund Balance	$ 72,727,465	$ 59,284,280	$ 47,358,825
Total Uses and Fund Balance	**$ 306,092,189**	**$ 286,539,244**	**$ 311,795,222**

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
ALL BUDGETED FUNDS

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Projected Budget	FY 2025 Projected Budget	FY 2026 Projected Budget	FY 2027 Projected Budget
Revenue							
Taxes	$ 57,448,024	$ 57,969,492	$ 61,655,632	$ 62,992,066	$ 65,626,667	$ 68,095,618	$ 68,340,930
Licenses & Permits	2,309,998	1,955,835	2,030,903	2,616,557	2,699,296	2,789,463	2,887,788
Use of Money & Property	16,337,960	16,031,663	17,047,376	19,072,287	19,341,790	19,509,588	19,851,333
Intergovernmental	56,360,954	34,070,391	49,737,162	41,437,788	37,145,995	26,511,873	21,106,126
Charges for Service	37,742,665	46,147,596	51,581,648	52,717,506	54,933,876	57,108,408	59,642,116
Special Assessments	127,541	187,000	184,524	92,070	430,000	110,000	70,000
Other Financing Sources	45,565,617	12,277,457	17,799,973	31,762,052	30,891,682	23,121,067	22,107,888
Transfers In	30,762,048	36,039,770	43,219,328	57,740,945	56,122,977	50,278,432	52,083,133
Miscellaneous	19,297,979	8,970,548	8,731,665	7,288,633	7,686,876	7,608,861	7,704,815
Total Revenue	$265,952,786	$213,649,752	$251,988,211	$275,719,904	$274,879,159	$255,133,310	$253,794,129
Expenditures							
Employee Expense	$ 59,850,209	$ 67,736,318	$ 72,110,648	$ 73,558,140	$ 75,598,956	$ 78,315,429	$ 80,894,811
Supplies & Services	40,646,787	45,553,267	48,441,188	47,958,599	48,687,355	49,645,600	49,725,937
Capital Outlay	2,656,191	4,433,043	6,106,686	6,475,740	6,583,820	6,677,093	6,723,598
Debt Service	60,807,423	23,373,082	24,336,744	28,057,917	30,706,506	34,102,152	34,679,937
Non-Expense Accounts	684,249	796,734	959,391	922,836	938,942	955,300	971,911
Transfers Out	30,762,048	36,039,770	43,219,328	57,740,945	56,122,977	50,278,432	52,083,133
Unencumbered Funds	—	(364,290)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	37,795,790	49,164,309	69,262,412	53,256,222	50,966,804	40,621,920	41,676,849
Total Expenditures	$233,202,697	$226,732,233	$264,236,397	$267,770,399	$269,405,360	$260,395,926	$266,556,176
Net Increase (Decrease) in Fund Balance	32,750,089	(13,082,481)	(12,248,186)	7,949,505	5,473,799	(5,262,616)	(12,762,047)
Ending Fund Balance	$ 72,889,492	$ 59,807,011	$ 47,558,825	$ 55,508,330	$ 60,982,129	$ 55,719,513	$ 42,957,466

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Projected Budget	FY 2025 Projected Budget	FY 2026 Projected Budget	FY 2027 Projected Budget
Revenue							
Taxes	$ 36,016,673	$ 37,275,684	$ 39,321,212	$39,146,836	$ 40,031,583	$ 40,939,468	$ 41,870,802
Licenses & Permits	2,063,945	1,917,920	1,980,781	2,056,755	2,139,494	2,229,661	2,327,986
Use of Money & Property	14,129,851	14,470,183	15,777,095	18,148,896	18,424,737	18,584,855	18,926,228
Intergovernmental	19,180,012	3,606,809	7,076,438	2,379,976	2,265,903	2,171,313	2,077,108
Charges for Service	4,800,657	5,446,690	5,714,498	5,794,770	5,878,367	5,963,721	6,050,878
Special Assessments	—	—	—	30,000	30,000	30,000	40,000
Other Financing Sources	191,177	—	—	66,348	66,348	66,348	66,348
Transfers In	10,509,027	10,824,268	9,737,736	9,931,603	11,123,355	12,005,451	12,891,635
Miscellaneous	5,287,775	2,513,917	2,499,722	2,456,878	2,480,851	2,505,305	2,530,247
Total Revenue	$ 92,179,117	$ 76,055,471	$ 82,107,482	$80,012,062	$ 82,440,638	$ 84,496,122	$ 86,781,232
Expenditures							
Employee Expense	$ 43,208,899	$ 48,725,366	$ 52,228,681	$53,387,618	$ 55,173,364	$ 57,266,879	$ 59,203,397
Supplies & Services	15,353,493	18,567,863	20,324,117	20,732,917	21,113,454	21,471,330	21,865,892
Capital Outlay	1,290,987	2,093,001	2,650,532	2,584,882	2,584,882	2,584,882	2,584,882
Debt Service	942,677	407,210	372,159	372,159	314,712	48,360	48,499
Non-Expense Accounts	(504,986)	(501,225)	(498,454)	(513,408)	(528,810)	(544,674)	(561,014)
Transfers Out	4,784,999	5,823,231	5,326,308	2,620,683	2,802,787	2,981,200	3,165,512
Unencumbered Funds	—	(364,290)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	4,062,363	2,354,811	4,501,410	1,546,644	1,298,730	1,419,350	1,405,000
Total Expenditures	$ 69,138,432	$ 77,105,967	$ 84,704,753	$80,531,495	$ 82,559,119	$ 85,027,327	$ 87,512,168
Net Increase (Decrease) in Fund Balance	23,040,685	(1,050,496)	(2,597,271)	(519,433)	(118,481)	(531,205)	(730,936)
Beginning Fund Balance	377,457	23,418,142	22,367,646	19,770,375	19,250,942	19,132,461	18,601,256
Ending Fund Balance	$ 23,418,142	$ 22,367,646	$ 19,770,375	$19,250,942	$ 19,132,461	$ 18,601,256	$ 17,870,320

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

In calendar year 2021, gross gaming revenues were up 43.0% for the DRA and the Diamond Jo was up 52.1% as compared to calendar year 2020.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.The current Dubuque market is approximately $130 million annually in 2021 up from the $88 million market in 2020 and up from the $120 million market in 2019. DRA share of the market was 41.2% in 2021 and 41.2% in 2019. The DRA has projected a -5.2% decrease in gross gaming revenue for calendar year 2022. 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 equal the residential rollback in FY24 and a substantial revenue loss for the City. Senate File 619 was signed into law by Governor Reynolds on June 16, 2021. The Bill provides that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base of the city or county grew relative to the rest of the state since FY 2014. The City of Dubuque’s tax base grew at a rate less than the statewide average and will have a backfill phase out over a seven year period from FY 2023 to FY 2029 and the City will lose a total of $1.3 million. The City is facing new or increased costs due to the pandemic and increased inflation. 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 2022 revised budget. Property taxes after FY 2023 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

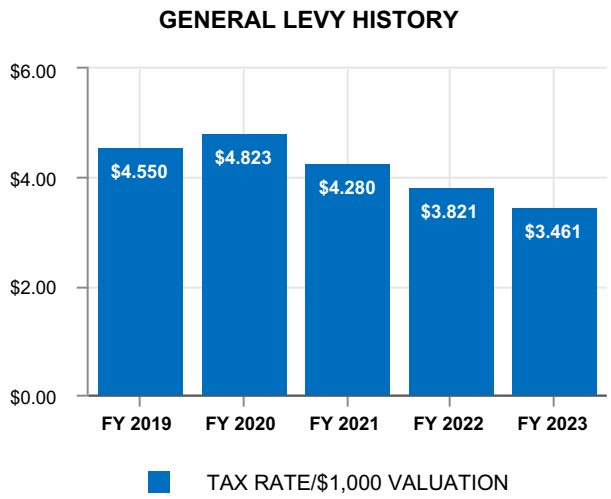
The City Council goals and priorities form the foundation for long-range financial planning, including five-year revenue and expenditure projections. The annually updated Council goals and priorities, in conjunction with the comprehensive plan, outline the City's vision for the future. Departments tie 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 2023, the total tax collection of $26,205,437 is a —% unchanged as compared to FY 2022. The total tax collection includes $10,461 for agricultural land. The overall levy is made up of five parts as described below.

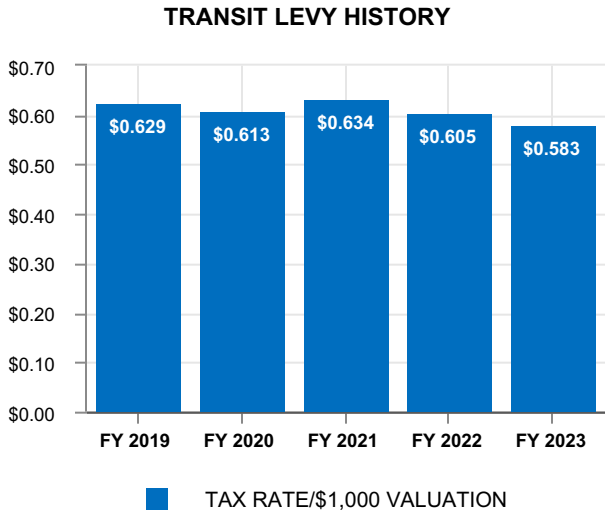
GENERAL LEVY HISTORY



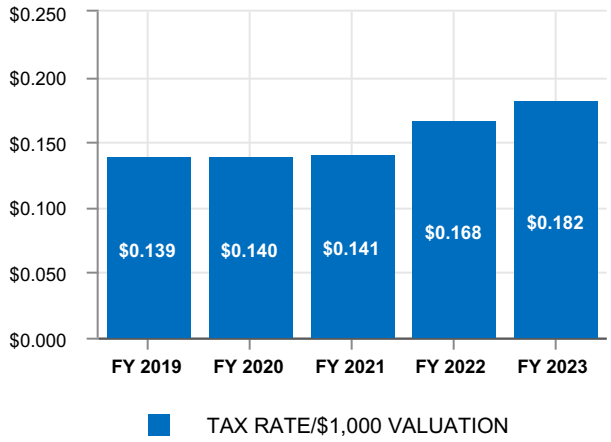
The **General Levy** for the general fund is limited by the State of Iowa to $8.10 per $1,000 of assessed valuation in any tax year, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2023 is just $3.461, which is down from $3.821 the year before. The General 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 $5.20/$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 2023 levy of 0.583 cents will generate $1,571,981 which is a 8.03% decrease from FY 2022.



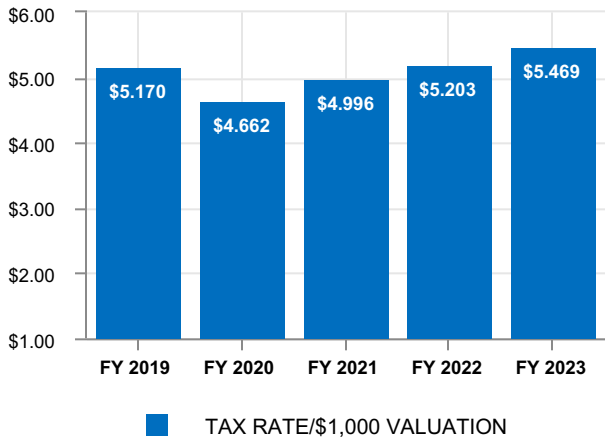
TORT LIABILITY LEVY HISTORY



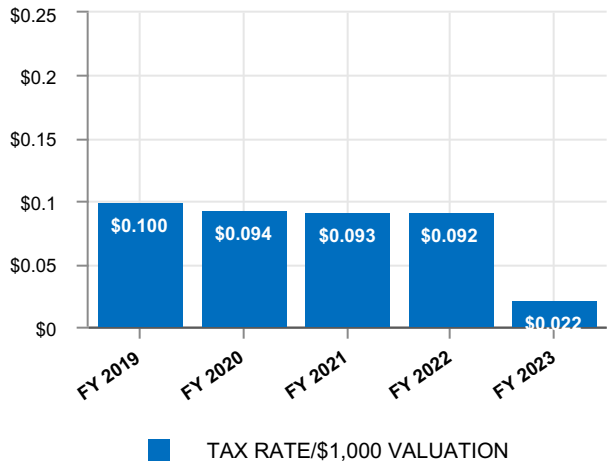
Outside of the General Fund levy, a **Tort Liability Levy** can be used without the vote of the electors to fund the cost of general liability insurance to the total amount necessary. The levy is collected in the Tort Liability fund and then transferred into the General Fund to pay general liability insurance expense. The FY 2023 levy of 0.182 cents generates $490,975. The City is a member of the Iowa Community Assurance Pool (ICAP) which is a local government risk-sharing pool in the State of Iowa. The tort liability levy request changes based on risk adjustments received from ICAP.

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 $14.8 million. The trust and agency levy has increased to $5.469 in FY 2023 .

TRUST & AGENCY LEVY HISTORY



DEBT SERVICE LEVY HISTORY

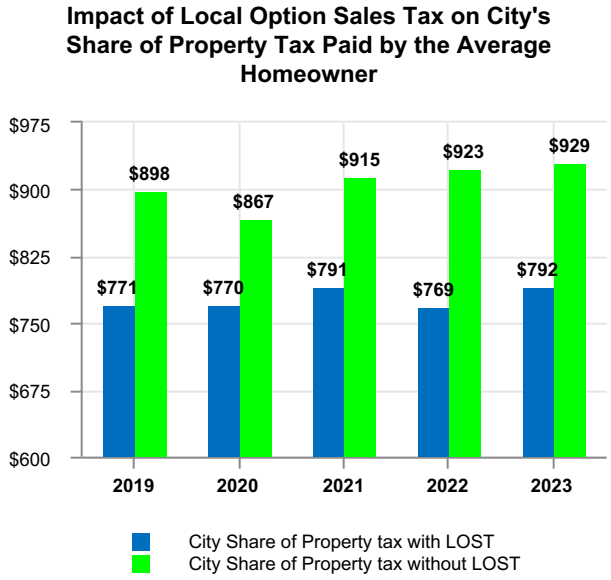


The final portion of the levy is for **Debt Service.** This levy is restricted to General Obligation (GO) bond debt and judgments. The City of Dubuque has a GO bond issuance for the replacement of fire trucks and an ambulance issued in FY 2011 for $1,355,500 and a franchise fee judgment bond issued in FY 2016 for $2,800,000 with debt service abated by the debt service levy of $68,771 in FY 2023.

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 2023 increased 13.52% compared to FY 2022, which reflects increased sales growth due to online sales.



In FY 2023 approximately $6,503,389 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 $138.10. 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 2023 is budgeted with an increase of 27.77% over FY 2022, 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.

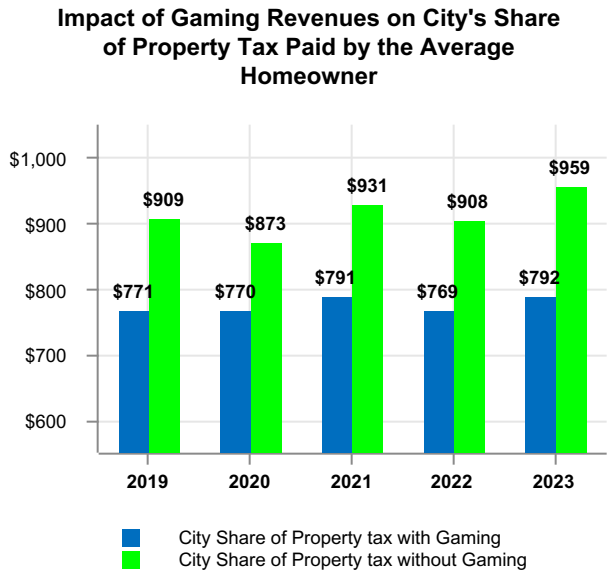
Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas and 5% electric) – with an increase of 0.52% in FY 2023. The Fiscal Year 2023 projection for Cable Franchise Fees is $559,802. The Utility Franchise Fees FY 2023 projection is $5,252,504, all for property tax relief.

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.

On December 14, 2021, an amended lease took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment raised the lease payment from 1% of coin-in to 1.5% of coin-in.The amendment increased the amount retained by the DRA for the operating budget reserve from 5% to 10%. The lease amendment eliminates the $10,000 per month DRA payment to the Depreciation and Improvement Fund for facility maintenance. In addition, In addition, the distribution of net profit is now split three ways between the City, charities, and the Schmitt Island Master Plan Implementation from a two-way split between the City and charities. The amended lease has an expiration date of December 31, 2036. The change in market share and changes in the lease agreement impacts the City's lease payment from the DRA. The new lease effective 1/1/22 requires the DRA to pay the City 1.5 percent of coin in from slot machines (previously 1 percent),4.8 percent of gross revenue from table games, and 0.5 percent of sports wagering. 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.



In 2023, 100% of the total or approximately $7,512,677 is projected to be generated and reduce the amount paid by the average homeowner by $190.34. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2023 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 $38,767,638 for FY 2023-2027.

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.

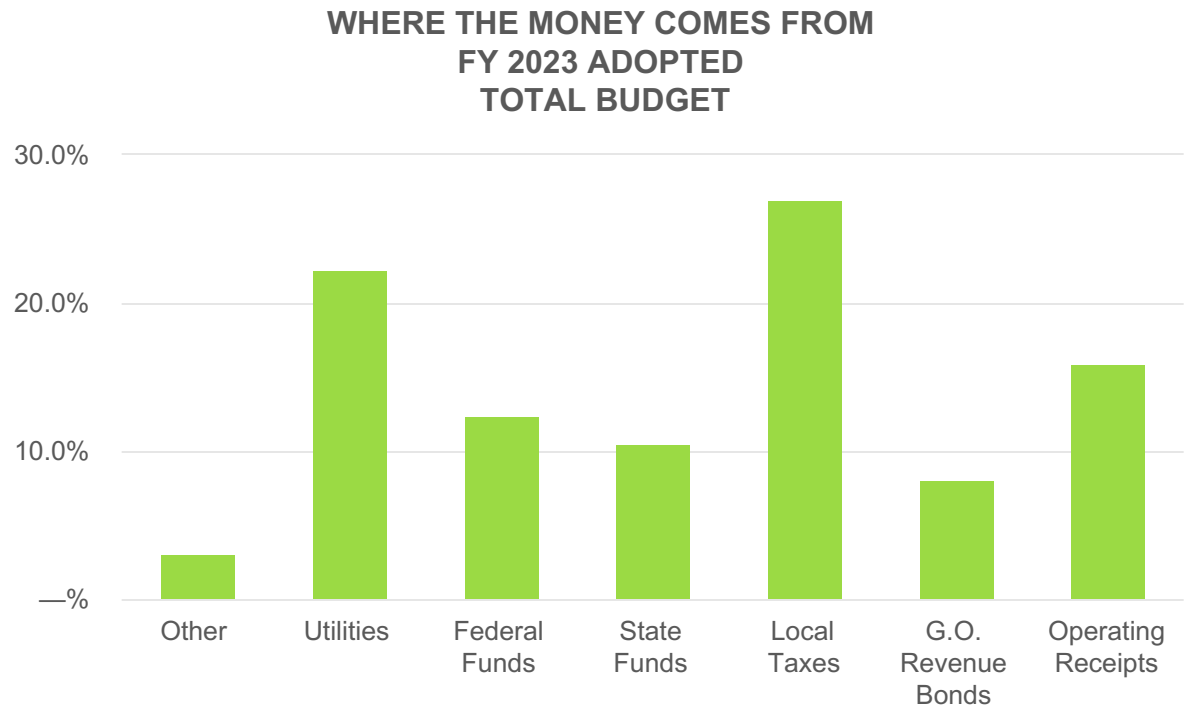
Transfers
This is for the transfer of money between City funds.

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.



Total Adopted Budget $221,217,069

*Excludes Transfers

The major resource assumptions used in preparing the Fiscal Year 2023 adopted budget include the following:

a. Cash Balance. Unencumbered funds or cash balances of $200,000 will be available in FY 2023 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 2023. Sales tax receipts are projected to increase 13.52% ($1,548,885) over FY 2022 budget and 3.00% over FY 2022 actual of $5,625,145 based on FY 2022 revised revenue estimate which includes a reconciliation payment from the State of Iowa of $1,890,933 received in November 2021, increase 3.00% percent to calculate the FY 2023 budget, and then increase at an annual rate of 2.00% percent per year beginning in FY 2024. The following chart shows the past four years of actual sales tax funds and projected FY 2023 for the General Fund:

Sales Tax Funds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
PY Q4	$ 366,087	$ 355,027	$ 380,549	$ 419,551	$ 490,875
Quarter 1	$ 1,066,816	$ 1,124,105	$ 1,252,896	$ 1,361,526	$ 1,592,986
Quarter 2	$ 1,098,596	$ 1,149,881	$ 1,274,904	$ 1,425,968	$ 1,668,383
Quarter 3	$ 1,031,606	$ 971,871	$ 1,072,643	$ 1,211,388	$ 1,417,324
Quarter 4	$ 700,312	$ 700,312	$ 761,097	$ 950,069	$ 1,111,581
Reconciliatio	$ 217,699	$ 219,332	$ 839,102	$ 945,466	$ 222,240
Total	$ 4,481,116	$ 4,520,528	$ 5,581,191	$ 6,313,968	$ 6,503,389
% Change	**+3.92%**	**+0.87%**	**+23.46%**	**+13.13%**	**+3.00%**

c. Hotel/Motel Tax Revenue. Hotel/motel tax receipts are projected to increase 18.31% ($439,677) over FY 2022 budget and -4.44% over FY 2022 re-estimated receipts of $2,972,731, and then increase at an annual rate of 18.31% per year.

d. FTA Revenue. Federal Transportation Administration (FTA) transit operating assistance increased from $1,300,537 in FY 2022 to $1,617,479 in FY 2023. The FY 2023 budget is based on the revised FY 2022 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 (GEMT) Payments increased from $947,176 in FY 2022 to $1,174,894 in FY 2023. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2021. FY 2023 is based on a four year average of eligible calls. This line item is offset by GEMT Pay to Other Agency expense for local match of $466,267 resulting in net revenue of $708,627.

f. Miscellaneous Revenue. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2022.

g. Building Fee Revenue. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase $70,760 from $718,896 in FY 2022 to $789,656 in FY 2023.

h. DRA Revenue.
Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase $2,283,319 from $5,229,358 in FY 2022 to $7,512,677 in FY 2023 based on revised projections from the DRA due to a new lease agreement that was negotiated in FY22. This follows a $43,621 increase from budget in FY 2022 and a $198,633 increase from budget in FY 2021.

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

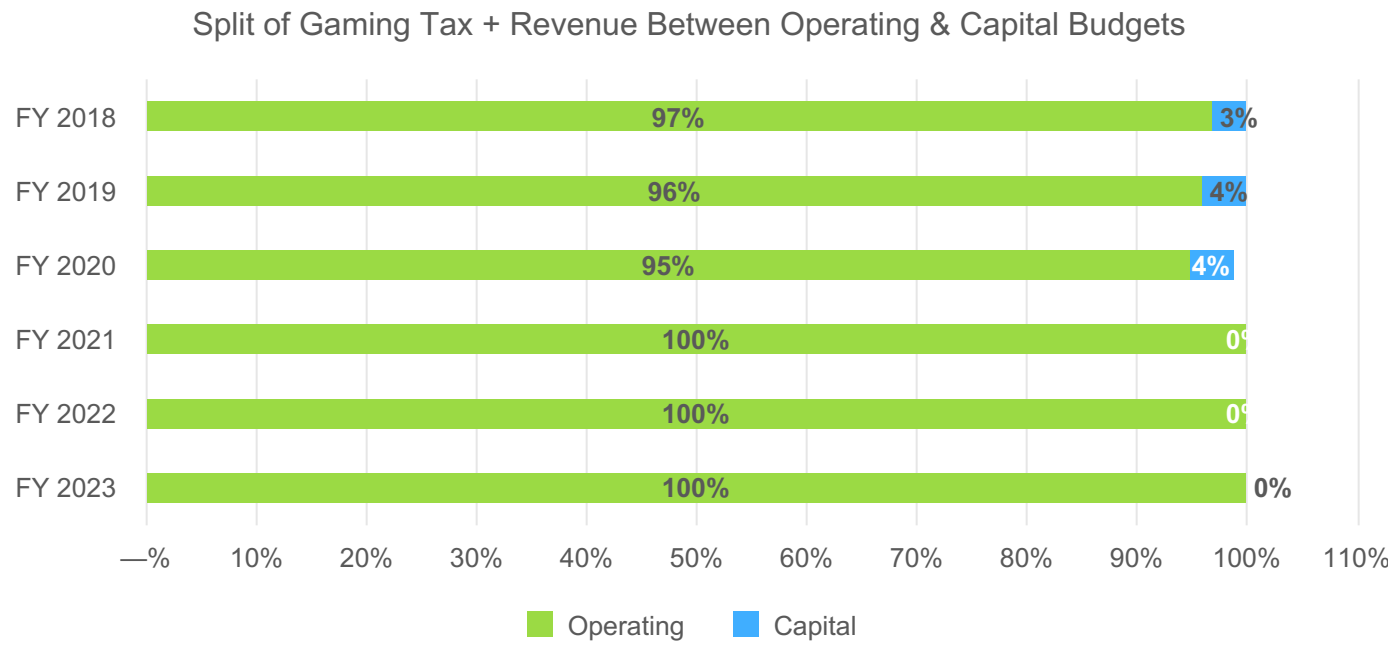
Fiscal Year	DRA Lease	$ Change	%
FY 2023 Projected	$7,512,677	$918,544	14%
FY 2022 Revised	$6,594,133	$1,364,775	26%
FY 2022 Budget	$5,229,358	$156,545	3%
FY 2021 Actual	$5,072,813	$1,110,817	28%
FY 2020 Actual	$3,961,996	-$1,187,192	-23%
FY 2019 Actual	$5,149,188	$293,177	6%
FY 2018 Actual	$4,856,011	$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	-$822,395	-12%

The Diamond Jo payment related to the revised parking agreement increased from $570,596 in FY 2022 to $597,905 in 2023 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 2023 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 FY2018– FY2023:



j. Diamond Jo Revenue. The Diamond Jo Patio lease ($25,000 in FY 2023) and the Diamond Jo parking privileges ($597,905 in FY 2023) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.

k. Residential Rollback. The residential rollback factor will decrease from 56.4094% in 2022 to 54.1302% (or a 4.04% decrease) in FY 2023. The rollback has been estimated to remain the same from Fiscal Years 2024 through 2027.

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 2023, agricultural property had less growth than residential property which caused the rollback factor to decrease.

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2021 property assessments, which impacts the Fiscal Year 2023 budget. The average residential property value increased 8.9%. This revaluation of residential property resulted in the taxable value for the average homeowner calculation to increase from $146,467 to $159,503 (+8.9%).The decrease in the residential rollback factor decreases the value that each residence is taxed on. This increased taxable value for the average homeowner ($82,621 taxable value in FY 2022 and $86,339 taxable value in 2023) 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 54.1302% percent in Fiscal Year 2023. 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 2022, the City's tax rate would have been $7.26 per $1,000 of assessed value instead of $9.89 in FY 2022.

l. State Equalization Order/Property Tax Reform. There was not an equalization order for commercial, industrial or multi-residential property in Fiscal Year 2023. 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 2023 State backfill for property tax loss is estimated to be $779,468**.

Senate File 619 was signed into law by Governor Reynolds on June 16, 2021. The Bill provides that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base of the city or county grew relative to the rest of the state since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 through FY 2021 will have the backfill phased out over a four-year period from FY 2023 to FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 to FY 2029. The City of Dubuque's tax base grew at a rate less than the statewide average and will have a backfill phase out over a seven year period from FY 2023 to FY 2029. **Beginning in FY 2023, the backfill will be eliminated over a seven year period.**

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

Fiscal Year	State Backfill
2023	-$113,840
2024	-$113,840
2025	-$113,840
2026	-$113,840
2027	-$113,840
2028	-$113,840
2029	-$113,840
Total	**-$796,880**

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, 2022 for applications to be considered for FY 2023. 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, FY 2021 is $219,886, and FY 2022 is $234,663.

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:

= (VALUE × (Commercial Rollback - Residential Rollback) ÷ 1,000)) × 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, $779 in FY 2021, and $780. FY 2023 is projected to be $818.

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%	$752,366
FY 2023	63.75%	$662,821
FY 2024	54.13%	$1,250,460
Total		**$5,690,044**

*54.13% = Current residential rollback

This annual loss in tax revenue of $662,821 in FY 2023 and $1,250,460 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 $5,690,044 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:

i. Machinery and Equipment Tax Replacement in FY 2003 (-$200,000)
ii. Personal Property Tax Replacement in FY 2004 (-$350,000)
iii. Municipal Assistance in FY 2004 (-$300,000)
iv. Liquor Sales Revenue in FY 2004 (-$250,000)
v. 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 2023 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential	+5.95 %
Commercial	+1.95 %
Industrial	+2.59 %
Multi-Residential	(2.53)%
Overall	+1.88 %

*Overall taxable value increased 1.88% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2023.

o. Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by $216,537 in FY 2023 due to the estimated consumer price index increase.

p. Franchise Fees. Natural Gas franchise fees have been projected to increase eight and six tenths percent over FY 2021 actual of $956,675. Also, Electric franchise fees are based on FY 2021 Actual of $4,140,518. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2024 through FY 2027.

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 increase 31% over 2022 budget of $40,619 and Electric franchise fee rebates have been projected to decrease 9.65% under 2022 budget of $695,111.

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 2023.

r. Police & Fire Protection. FY 2023 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 2023, 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.

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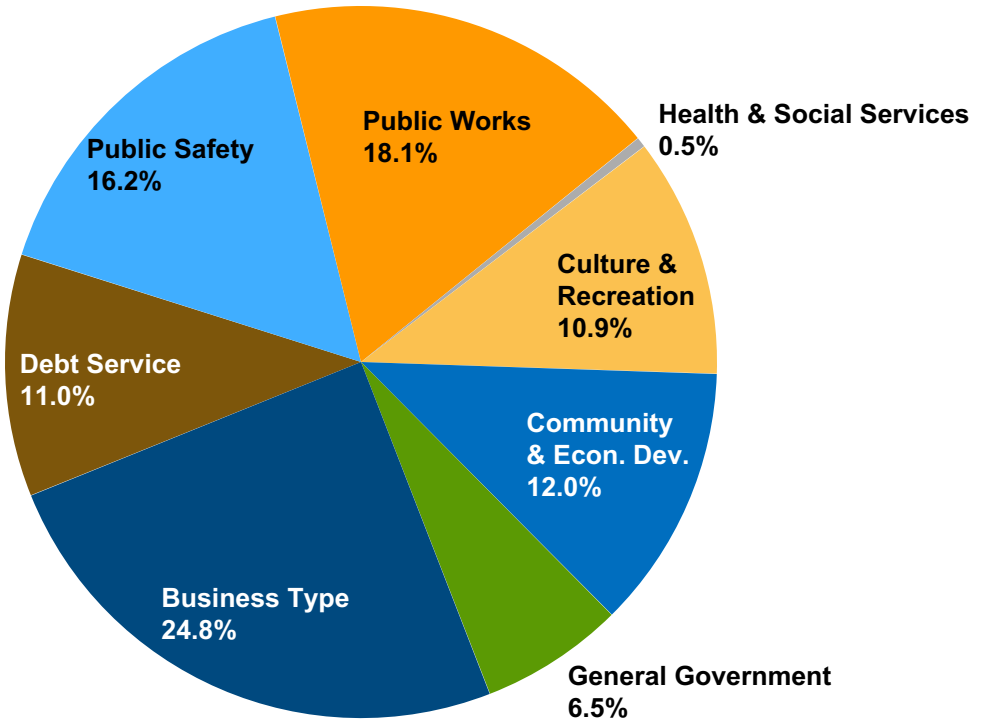
HOW THE MONEY IS SPENT ADOPTED FY2023 BUDGET



TOTAL ADOPTED BUDGET $221,217,069

*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 2023 adopted budget include the following:

Employee Expense ($+4,374,330/ +6.46% over FY 2022 Adopted Budget)

a. Pension Systems.

a. The **Municipal Fire and Police Retirement System of Iowa (MFPRSI)** Board of Trustees City contribution for Police and Fire retirement decreased from 26.18% percent in FY 2022 to 23.90% percent in FY 2023 (general fund savings of $142,354 for Police and $170,463 for Fire or a total of $312,817).

b. The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2022 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2022 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 Dubuque Professional Firefighters Association, Dubuque Police Protective Association, and International Union of Operating Engineers in FY 2023 include a 3.25% employee wage increase. Non-represented employees include a 3.25% wage increase. Total cost of the wage increase is $1,350,096 to the General Fund.

c. Health Insurance. The City portion of health insurance expense is projected to increase from $1,086 per month per contract to $1,119 per month per contract (based on 588 contracts) in FY 2023 (general fund cost of $327,513). 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. Fiscal Year 2022 projections include additional prescription drug plan savings of $219,256. Based on FY 2022 actual experience, Fiscal Year 2023 is projected to have a 5.62% increase in health insurance costs. Estimates for FY 2024 were increased 5.62%; FY 2025 were increased 5.62%; FY 2026 were increased 5.62%; and FY 2027 were increased 5.62%.

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 2022 was $219,532 as compared to FY 2023 of $246,947, 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 2022 was $87,885 as compared to FY 2023 of $124,693, based on FY 2022 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.

Supplies and Service ($+2,887,921 / +6.34% over 2022 Adopted Budget)

f. Supplies & Services. General operating supplies and services are estimated to increase 2% over actual in FY 2021. A 2% increase is estimated in succeeding years.

g. Electricity. Electrical energy expense is estimated to have no increase over FY 2019 actual expense, then 2% per year beyond.

h. Natural Gas. Natural gas expense is estimated to increase 8.60% percent over FY 2021 actual 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 2023 are estimated to decrease 36.67% under FY 2022 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 $83,819 in FY 2022 to $43,846 in FY 2023 based on estimated premium for FY23.

m. Motor Vehicle Fuel. Motor vehicle fuel is estimated to increase 2.64% over the FY 2022 budget, then increase 2.0% per year beyond.

n. Motor Vehicle Maintenance. Motor vehicle maintenance is estimated to decrease 2% from the FY 2022 budget based on the replacement of Transit buses and other vehicles, then increase 2.0% per year and beyond.

o. Public Transit. The increase in property tax support for Transit from FY 2022 to FY 2023 is $(29,309), which reflects an increase in Federal Transportation Administration Operating revenue ($316,942); an increase in employee expense ($201,941); and increase in supplies and services ($61,569); a reduction in passenger fare revenue ($23,639), and adopted improvement packages of $0.

p. Public Transit (continued):

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

Fiscal Year	Amount	% Change
2023 Projection	$1,673,923	4.54 %
2022 Budget	$1,601,290	(2.09)%
2021 Actual	$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	(38.21)%

q. Shipping & Postage. Postage rates for FY 2023 are estimated to increase 2% over FY 2021 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:

i. Workers Compensation is increasing 4% based on 3.25% wage increase and rate change.
ii. General Liability is increasing based on FY 2022 actual plus 12%.
iii. Damage claims is decreasing 12% based on a five year average.
iv. Property insurance is increasing based on FY 2022 actual plus 9.5%.

s. Housing. The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase $11,711 in FY 2023. 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 2023 on the higher number of vouchers held in FY 2022 which has increased the amount of revenue received by the Section 8 program in FY 2023. 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 $836,135 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2023, with $26,500 for True North strategy paid from the Greater Downtown TIF. In FY 2024 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

Capital Outlay ($1,673,643 / 37.75 over FY 2022 Adopted Budget)

a. Equipment costs for FY 2023 are estimated to decrease 36.67% under FY 2022 budget, then remain constant per year beyond.

Debt Service ($+963,662 / +4.12 under FY 2022 Adopted Budget)

b. 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	-$8.94
FY 2022	3.00%	3.00%	5.00%	$15.38	2.60 %	8.85	6.76%	0.00 %	0.00	$9.89	$37.32
FY 2023	5.00%	9.00%	5.00%	$15.38	0.00 %	9.00	8.56%	2.96 %	?	?	$90.06
PROJECTION											
FY 2024	5.00%	9.00%	5.00%	$15.72	2.21 %	9.45	5.00%	5.06 %	?	?	$120.86
FY 2025	5.00%	9.00%	5.00%	$16.02	1.91 %	9.45	0.00%	3.83 %	?	?	$111.76
FY 2026	5.00%	9.00%	5.00%	$16.32	1.87 %	9.45	0.00%	2.49 %	?	?	$107.88
FY 2027	5.00%	9.00%	5.00%	$16.62	1.84 %	9.92	4.97%	2.64 %	?	?	$121.89
AVERAGE CHANGE FY1989-2023	3.62%	4.34%			3.17 %		11.88%	1.31 %	0.57 %	$10.92	$40.88

*These projections do not include any anticipated tax burden shifts as a result of state-issued equalization 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 2023 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 (FY23)	41.67
6	Des Moines (FY23)	37.76
5	Cedar Rapids (FY23)	37.07
4	Iowa City (FY23)	35.01
3	Ames (FY23)	34.42
2	**Dubuque (FY23)**	**33.18**
1	Council Bluffs (FY23)	29.67
	Average w/o Dubuque	35.93

Dubuque's water is some of the best in the world! The highest rate (West Des Moines (FY23)) is 26% higher than Dubuque's rate, and the average is 8% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Sanitary Sewer Rate (Based on 6,000 Gallons/ month)
11	Davenport (FY23)	66.75
10	Ankeny (FY23)	57.79
9	Des Moines (FY23)	53.22
8	**Dubuque (FY23)**	**47.42**
7	West Des Moines (FY23)	41.68
6	Sioux City (FY23)	40.02
5	Iowa City (FY23)	36.08
4	Ames (FY23)	35.26
3	Cedar Rapids (FY23)	32.51
2	Council Bluffs (FY23)	31.94
1	Waterloo (FY23)	31.64
	Average w/o Dubuque	42.69

The highest rate (Ankeny (FY23)) is 41% higher than Dubuque's rate, and the average is 10% lower than Dubuque.

Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Solid Waste Monthly Rate
9	Ames (FY23)	$29.08
11	Cedar Rapids (FY23)	$22.53
10	Council Bluffs (FY23)	$22.00
2	Ankeny (FY23)	$21.99
	Average w/o Dubuque	$19.65
1	Iowa City (FY23)	$19.50
5	Waterloo (FY23)	$19.00
8	Sioux City (FY23)	$18.61
7	**Dubuque (FY23)**	**$15.38**
3	West Des Moines (FY23)	$15.05
6	Des Moines (FY23)	$14.56
4	Davenport (FY23)	$14.22

The highest rate (Ames (FY23)) is 89% higher than Dubuque's rate, and the average is 28% higher than Dubuque.

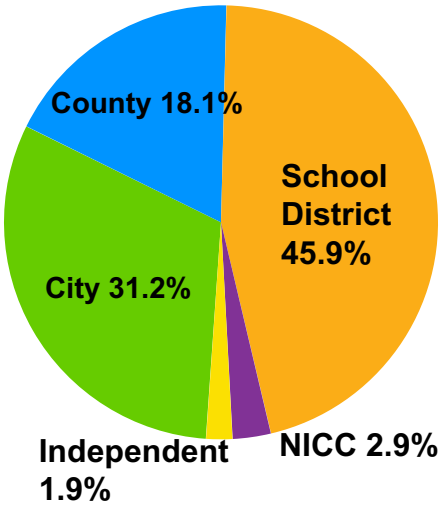
Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines (FY23)	$15.49
9	**Dubuque (FY23)**	**$9.00**
8	Cedar Rapids (FY23)	$7.62
7	West Des Moines (FY23)	$6.90
6	Ankeny (FY23)	$6.50
5	Ames (FY23)	$5.20
4	Iowa City (FY23)	$5.00
3	Waterloo (FY23)	$4.75
2	Davenport (FY23)	$3.06
1	Sioux City (FY23)	$2.80
	Average w/o Dubuque	$6.37

The highest rate (Des Moines (FY23)) is 72% higher than Dubuque's rate, and the average is 29% lower than Dubuque.

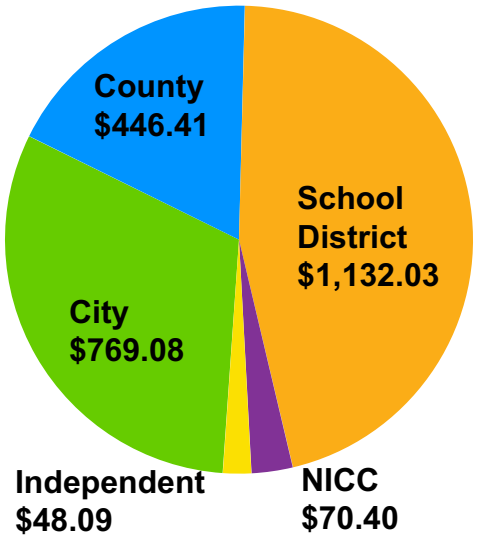
PROPERTY TAXES

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 %
	100 %

How Your Property Tax Payment is Split
FY 2022



Calculating City Property Tax		
Assessed Value	$	146,467.00
Rollback	x	0.564094
Taxable value	$	80,665.85
City Tax rate/$1,000	x	31.70847
Gross Prop. Tax	$	2,604.95
Homestead Credit	$	156.62
Net Property Tax	$	2,448.33

*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 2023 ADOPTED BUDGET
CITY PROPERTY TAX RATE AND TAX LEVY

TAX LEVY		**Non-Debt Levy**	**Debt Levy**	**Total Tax Levy/ Tax Rate**
Tax Levy				
Total Tax Levy (Tax Asking including Debt)	**FY 2021**	$ 25,925,894	$ 276,674	$ 26,202,568
Divided by Valuation Subject to Property Tax		$ 2,579,355,511	$2,984,960,013	
	Tax Rate	**$10.0513**	**$0.0927**	**$10.1440**
Tax Levy				
Total Tax Levy (Tax Asking including Debt)	**FY 2022**	$ 25,924,707	$ 280,730	$ 26,205,437
Divided by Valuation Subject to Property Tax		$ 2,646,230,850	$3,046,509,800	
For All Levies Including Debt Service	***Tax Rate***	**$9.7968**	**$0.0921**	**$9.8889**
Tax Rate = Net Requirement	**FY 2023**	$ 26,136,666	$ 68,771	$ 26,205,437
Divided by Valuation Subject to Property Tax		$ 2,695,861,021	$3,161,334,450	
Tax Rate in Dollars per $1,000	***Tax Rate***	**$9.6952**	**$0.0218**	**$9.7170**

TAX LEVY FUNDS	**BUDGET FY 2021 Rate in Dollars/$1,000**	**BUDGET FY 2021 Amount Levied**	**BUDGET FY 2022 Rate in Dollars/$1,000**	**BUDGET FY 2022 Amount Levied**	**BUDGET FY 2023 Rate in Dollars/$1,000**	**BUDGET FY 2023 Amount Levied**
General Fund	$4.2802	$11,040,147	$3.8208	$10,110,594	$3.4607	$9,329,558
Transit Fund	$0.6341	$1,635,441	$0.6051	$1,601,290	$0.5831	$1,571,981
Debt Service Fund	$0.0927	$276,674	$0.0922	$280,730	$0.0218	$68,771
Tort Liability Fund	$0.1410	$363,759	$0.1679	$444,327	$0.1821	$490,975
Trust and Agency Fund	$4.9960	$12,886,547	$5.2031	$13,768,496	$5.4692	$14,744,152
TOTAL	$10.1440	$26,202,568	$9.8891	$26,205,437	$9.7160	$26,205,437

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

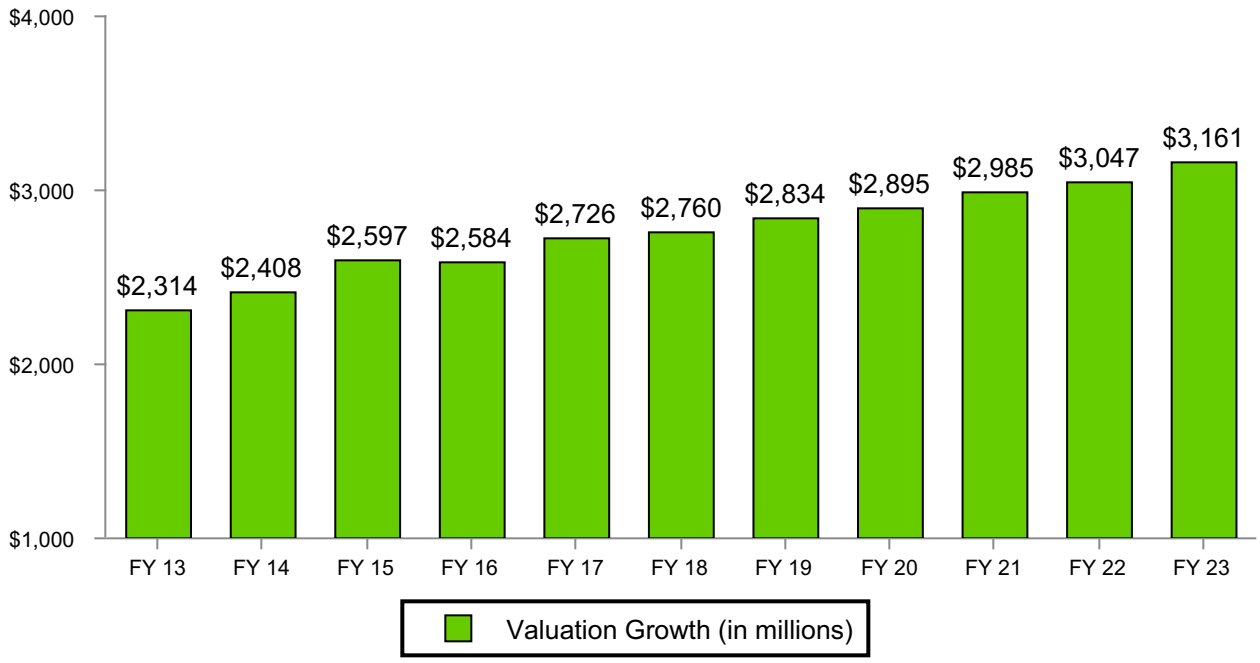
Rank	City	Tax Rate
11	Waterloo (FY22)	$18.97
10	Council Bluffs (FY23)	$17.83
9	Des Moines (FY23)	$17.56
8	Davenport (FY23)	$16.78
7	Cedar Rapids (FY23)	$16.03
6	Iowa City (FY23)	$15.73
5	Sioux City (FY23)	$15.44
4	West Des Moines (FY23)	$11.79
3	Ankeny (FY23)	$9.95
2	Ames (FY23)	$9.83
1	**Dubuque (FY23)**	**$9.72**
	AVERAGE w/o Dubuque	$14.99

Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY22)) is 95.24% higher than Dubuque's rate, and the average is 54.27% higher than Dubuque. Dubuque's adopted FY 2023 property tax is $9.7169 (decrease of -1.74% from FY 2022)

*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 2023 budget is based upon a 3.77% increase ($114,824,350) to the taxable debt valuation for the City. Without Tax Increment Financing there is a 1.88% increase in the taxable valuation for all other levies (General Fund property tax levy). The total taxable debt valuation of $3,161,334,150 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	$1,756,332,989	55.56 %	5.95 %
Ag Land & building	$3,482,604	0.11 %	4.99 %
Commercial property	$1,054,968,032	33.37 %	1.95 %
Multi-residential property	$143,128,233	4.53 %	(2.53)%
Industrial property	$137,798,470	4.36 %	2.59 %
Railroad bridge	$3,760,689	0.12 %	25.94 %
Other	$634,617	0.02 %	— %
Utilities	$68,599,209	2.17 %	(6.45)%
Less: Veterans credit	$(3,888,089)	(0.12)%	(5.52)%
Ag Land & building	$(3,482,604)	(0.11)%	4.99 %
Total	$3,161,334,150	100 %	3.77 %
(TIF)	$(465,473,429)		16.29 %
Taxable Levy	**$2,695,860,721**		**1.88 %**

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 2023 the State issued rollback for residential property is 54.1302%

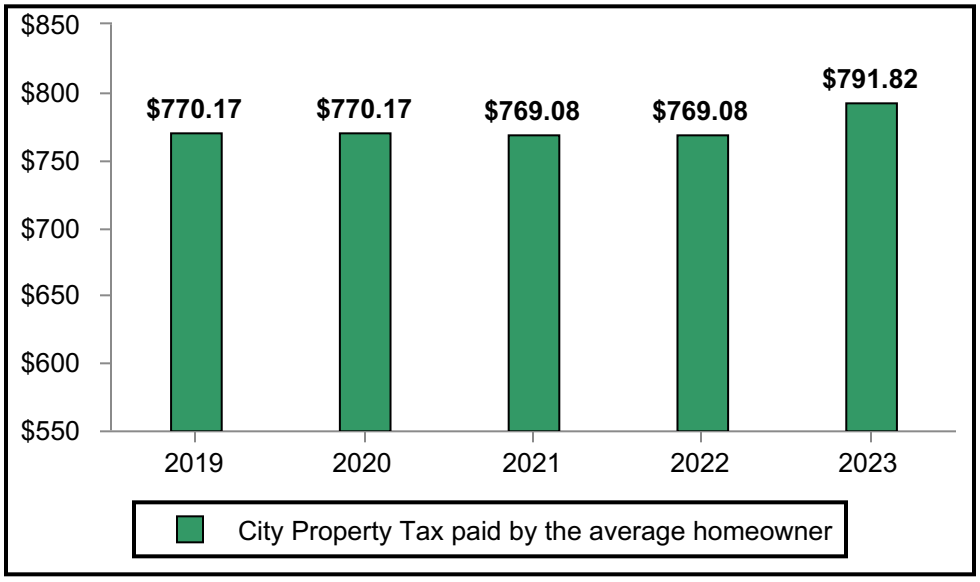
Comparison for Eleven Largest Iowa Cities
Taxable Value per Capita

Rank	City	Taxes Per Capita	Tax Rate	2010 Census Population	Taxable Value With Gas & Electric
11	West Des Moines	$1,155.09	$11.7890	68,723	6,733,509,177
10	Council Bluffs	$943.86	$17.8256	62,799	3,325,181,256
9	Iowa City	$919.78	$15.7331	74,828	4,374,554,722
8	Cedar Rapids	$909.99	$16.0262	137,710	7,819,365,931
7	Davenport	$856.56	$16.7800	101,724	5,192,622,415
6	Des Moines	$829.17	$17.5600	214,133	10,111,203,634
5	Waterloo	$780.23	$19.2400	67,314	2,729,748,062
4	Ankeny	$707.58	$9.9500	67,887	4,827,690,725
3	Sioux City	$682.25	$15.4385	85,797	3,791,470,415
2	**Dubuque**	**$514.83**	**$9.7169**	**59,667**	**3,161,334,450**
1	Ames	$511.57	$9.8300	66,427	3,456,962,065
	AVERAGE w/o Dubuque	$829.61	$15.02	94,734	5,236,230,840

Dubuque is the SECOND LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 124.36% higher than Dubuque's taxes per capita, and the average is 62.17% higher than Dubuque.

IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL

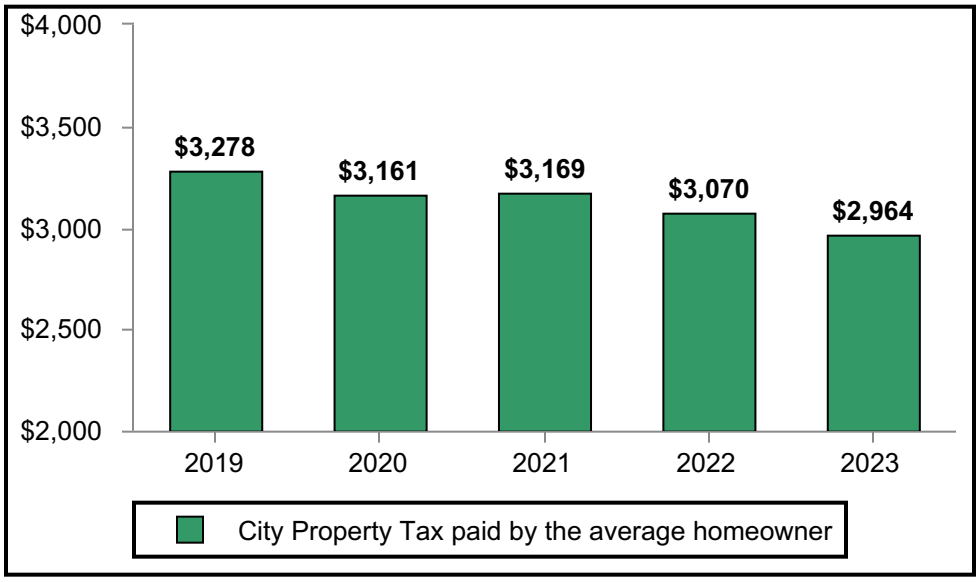


Fiscal Year 2022	
January 1, 2020 Valuation	$146,467
Less Rollback Factor	0.564094
Fiscal Year 2022 Taxable Value	$82,621
Fiscal Year 2022 City Tax Rate	$9.8890
Fiscal Year 2022 City Property Tax	$817.04
Homestead Tax Credit	$(47.96)
Net Fiscal Year 2022 City Property Tax	$769.08

Fiscal Year 2023	
January 1, 2021 Valuation	$146,467
Revaluation	8.90 %
Assessed Value	$159,503
Less Rollback Factor	0.541302
Fiscal Year 2023 Taxable Value	$86,339
Fiscal Year 2023 City Tax Rate	$9.7169
Fiscal Year 2023 City Property Tax	$838.95
Homestead Tax Credit	$(47.13)
Net Fiscal Year 2023 City Property Tax	$791.82

Dollar Increase in Property Tax	**$22.74**
Percent Increase in Property Tax	**2.96 %**

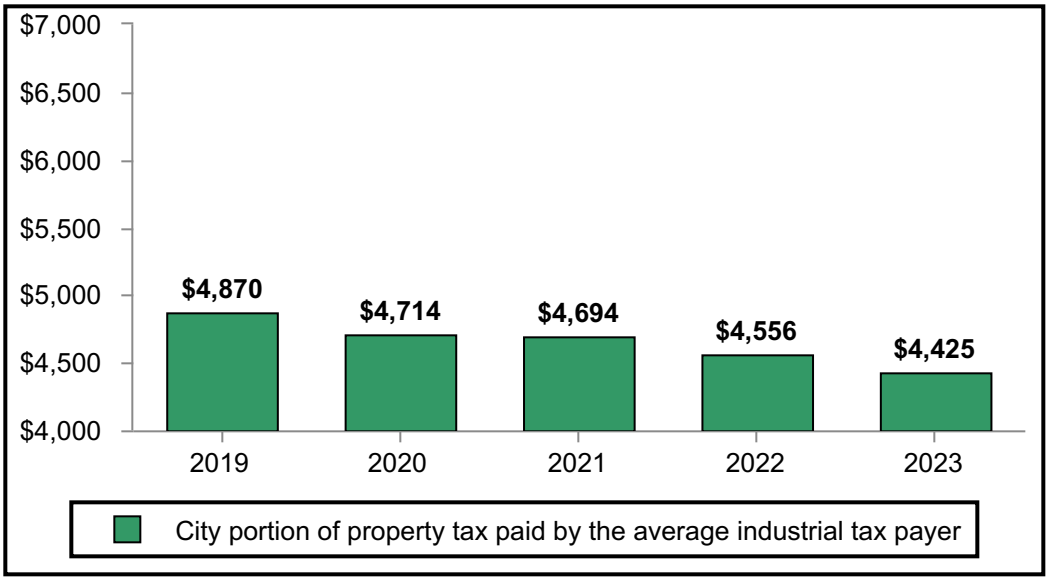
IMPACT OF BUDGET ON COMMERCIAL PROPERTY



Fiscal Year 2021	
January 1, 2019 Valuation	$432,475
Less Rollback Factor	0.9000
Fiscal Year 2021 Taxable Value	$389,228
Fiscal Year 2021 City Tax Rate	$10.1440
Fiscal Year 2021 City Property Tax	$3,948.33
Business Tax Credit	$779.03
Net Fiscal Year 2021 City Property Tax	$3,169.30
Dollar Decrease in Property Tax	**$8.59**
Percent Decrease in Property Tax	**0.27 %**
Fiscal Year 2022	
January 1, 2020 Valuation	$432,475
Less Rollback Factor	0.9000
Fiscal Year 2022 Taxable Value	$389,228
Fiscal Year 2022 City Tax Rate	$9.8890
Fiscal Year 2022 City Property Tax	$3,849.07
Business Tax Credit	$779.50
Net Fiscal Year 2022 City Property Tax	$3,069.57
Dollar Decrease in Property Tax	**-$99.73**
Percent Decrease in Property Tax	**-3.15 %**
Fiscal Year 2023	
January 1, 2021 Valuation	$432,475
Equalization Order	—
Fiscal Year 2023 Taxable Value	$432,475
Less Rollback Factor	0.9000
Fiscal Year 2023 Taxable Value	$389,228
Fiscal Year 2023 City Tax Rate	$9.7169
Fiscal Year 2023 City Property Tax	$3,782.07
Business Tax Credit	$817.90
Net Fiscal Year 2023 City Property Tax	$2,964.17
Dollar Decrease in Property Tax	**-$105.40**
Percent Decrease in Property Tax	**-3.43 %**

IMPACT OF BUDGET ON CLASS OF PROPERTY

INDUSTRIAL



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
Dollar Decrease in Property Tax	**-$19.59**
Percent Decrease in Property Tax	**-0.42%**

Fiscal Year 2022

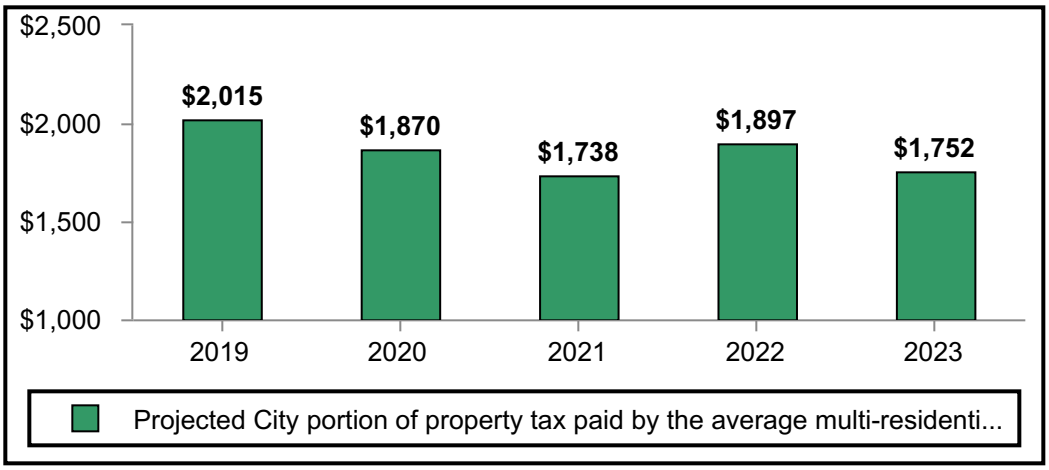
January 1, 2020 Valuation	$599,500
Less Rollback Factor	0.9000
Fiscal Year 2022 Taxable Value	$539,550
Fiscal Year 2022 City Tax Rate	$9.8890
Fiscal Year 2022 City Property Tax	$5,335.61
Business Tax Credit	$779.50
Net Fiscal Year 2022 City Property Tax	$4,556.11
Dollar Decrease in Property Tax	**-$138.06**
Percent Decrease in Property Tax	**-2.94%**

Fiscal Year 2023

January 1, 2021 Valuation	$599,500
Less Rollback Factor	0.9000
Fiscal Year 2023 Taxable Value	$539,550
Fiscal Year 2023 City Tax Rate	$9.7169
Fiscal Year 2023 City Property Tax	$5,242.73
Business Tax Credit	$817.90
Net Fiscal Year 2023 City Property Tax	$4,424.83
Dollar Decrease in Property Tax	**-$131.28**
Percent Decrease in Property Tax	**-2.88%**

IMPACT OF BUDGET ON CLASS OF PROPERTY

MULTI-RESIDENTIAL - BEGAN FISCAL YEAR 2017



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	$186,973
Fiscal Year 2021 City Tax Rate	$10.1440
Fiscal Year 2021 City Property Tax	$1,896.65
Dollar Decrease in Property Tax	**$158.73**
Percent Decrease in Property Tax	**9.13 %**
Fiscal Year 2022	
January 1, 2020 Valuation	$262,418
Revaluation	— %
Fiscal Year 2022 Taxable Value	$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	$1,751.66
Dollar Decrease in Property Tax	**-$144.99**
Percent Decrease in Property Tax	**-7.64%**
Fiscal Year 2023	
January 1, 2021 Valuation	$262,418
Less Rollback Factor	0.6375
Fiscal Year 2023 Taxable Value	$167,291
Fiscal Year 2023 City Tax Rate	$9.7169
Fiscal Year 2023 City Property Tax	$1,625.55
Dollar Decrease in Property Tax	**-$126.11**
Percent Decrease in Property Tax	**-7.20%**

* 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 2023 AVERAGE HOMEOWNER CITY PROPERTY TAX RECEIPT
(Based on Average Taxable Value of $86,339 and Homestead Tax Credit of $47.13)

Your 2023 Taxpayer Receipt Tax Receipt

Culture and Recreation	**$170.75**
Five Flags Civic Center	$17.22
Recreation	$25.20
Library	$55.63
Parks	$53.07
Grand River Center	$10.62
Arts & Cultural Affairs	$6.17
Ice Center	$2.85
Capital Projects	**$0.98**
General Government - Capital Projects	$0.00
Debt Service - Capital Projects	$0.98
Streets & Infrastructure	**$17.78**
Public Works	$16.90
Engineering	$0.89
Public Safety	**$410.81**
Police	$222.75
Fire	$162.61
Emergency Communications (E911)	$15.75
General Safety	$9.70
Community and Economic Development	**$29.76**
Housing and Community Development	$8.82
City Planning	$8.47
Economic Development	$12.46
General Government	**$119.24**
Administration	$74.49
Information Technology	$20.48
City Attorney's Office	$7.20
City Building Maintenance	$14.86
City Council	$2.21
Transportation Services	**$28.28**
Transit	$22.38
Airport	$5.89
Health and Social Services	**$14.22**
Health Services	$8.44
Office of Equity and Human Rights	$5.78
Total:	**$791.82**

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

BalancingAct

FISCAL YEAR 2023

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

There were 141 improvement level decision packages requested in Fiscal Year 2023, of which 111 were recommended for funding.

The recurring general fund expenditures total $2,141,433 and will also impact future budget years. The non-recurring general fund expenditures total $841,372. FY2022 General Fund operating budget savings and increased revenue over projections are being used to fund the non-recurring improvement packages in the General Fund. The remaining improvement packages adopted for funding from non-property tax support total $1,658,228.

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
RECURRING DECISION PACKAGE COSTS				**GENERAL FUND**	
Airport	An additional 1.0 FTE Assistant FBO Supervisor (GE-30) to ensure supervisory coverage for the Fixed Base Operations (FBO). This position would decrease the part-time line service worker (NA-44) by 0.39 FTE.	R	$ 56,777	$ —	$ 56,777
Airport	Upgrading Line Service Worker position at the Terminal Building to Custodian.	R	$ 9,016		$ 9,016
AmeriCorps	For the City to provide $100,000 in cash match funding to the AmeriCorps Program.	R	$ 100,000		$ 100,000
AmeriCorps	For the City to cover the benefits packages for the AmeriCorps Director and AmeriCorps Coordinator using City funding.	R	$ 46,203		$ 46,203
AmeriCorps	An additional full-time Clerical position (GE-25) to support the new department	R	$ 60,753		$ 60,753
City Clerk's Office	An addition of 1.0 FTE secretary in the City Clerk's Office.	R	$ 64,185	$ 32,304	$ 31,881
City Manager's Office	A 3-year limited term, full-time Climate Action Coordinator position (GE-31 and 1.0 FTE) to be housed in the Sustainability Office dedicated to implementing the 50% by 2030 Community Climate Action and Resiliency Plan (CAP). The Resilient Community Advisory Commission recommended this position based on the updated CAP and the goal to reduce the community's greenhouse gas emissions by 50% of our 2003 levels by 2030.	R	$ 84,133	$ 42,344	$ 41,789
City Manager's Office	A recommended policy to offer a $42/month transportation benefit to all permanent full and part-time employees in City Hall, City Hall Annex, Historic Federal Building, and the Ruby Sutton building	R	$ 33,768	$ 16,995	$ 16,773
City Manager's Office	Creation of the Teen Resiliency Corps, a joint project of Sustainable Dubuque and the Multicultural Family Center. Grant funded in 2020 and 2021, the Teen Resiliency Corps (TRC) canvasses neighborhoods throughout Dubuque, checking in on Dubuque neighborhoods, shares information and services and collects data.	R	$ 10,000	$ 5,033	$ 4,967
City Manager's Office	Continue the temporary Grant Analyst position hired in September 2021 to respond to urgent staffing needs created with the passing of the American Rescue Plan Act.	R	$ 72,999	$ 36,816	$ 36,183
Economic Development	An additional part-time Communications Specialist / Grants Administration Assistant (GE-31) to support the full-time Arts & Cultural Affairs Coordinator.	R	$ 49,755		$ 49,755
Economic Development	Grant application preparation expenses. EPA Brownfields grants, in themselves, have catalyzed hundreds of millions of dollars in public and private investment in our community.	R	$ 20,000		$ 20,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Economic Development	To provide $3,000 grants to minority-owned businesses to support ongoing operations.	R	$ 25,000		$ 25,000
Economic Development	Increase funds available to be granted to Dubuque-based arts, culture and humanities organizations via the Arts & Culture Operating Support Grants (OSG) program administered the Office of Arts and Cultural Affairs.	R	$ 50,000		$ 50,000
Economic Development	The continuation of the AmeriCorps Teen Creative Engagement Specialist foster youth engagement efforts related to the City's arts and culture related programming in collaboration with Leisure Services, the Multicultural Family Center, the school district, and our nonprofit arts and culture organizations.	R	$ 10,650		$ 10,650
Economic Development	To provide an additional $5,000 for Dubuque Area Labor Management Council.	R	$ 5,000		$ 5,000
Economic Development	An increase of $122,387 for the contracted service agreement with Greater Dubuque Development Corporation.	R	$ 122,387	$ 116,887	$ 5,500
Economic Development	An additional $214,000 to sponsor 66 Dream Center students for an entire year of programming. Recommendation is $10,000.	R	$ 10,000		$ 10,000
Economic Development	To provide $40,200 in additional funding to the Fountain of Youth. Recommendation is $10,000.	R	$ 10,000		$ 10,000
Economic Development	To provide an additional $8,330 for Dubuque Main Street.	R	$ 8,330		$ 8,330
Economic Development	To provide an additional $20,000 for Community Foundation of Greater Dubuque Project HOPE. Recommendation is $10,000.	R	$ 10,000		$ 10,000
Economic Development	To provide $20,000 support for the Dubuque Winter Farmers Market. Recommendation is $15,000.	R	$ 15,000		$ 15,000
Emergency Communications	An additional full time public safety dispatcher. This position would cover forty hours of the current part time hours. This person will fill these hours due to not having and keeping part time employees.	R	$ 34,153	$ 11,384	$ 22,769
Emergency Communications	An additional full time public safety dispatcher. This position would cover the remaining part time hours as well as provide additional coverage during peak call volume times. This person will fill these hours due to not having and keeping part time employees.	R	$ 28,750	$ 9,583	$ 19,167
Emergency Communications	Increase the overtime budget for the next fiscal year. Three months in to the current fiscal year and the overtime budget is at almost $19,000 (over budget already).	R	$ 6,709	$ 2,236	$ 4,473
Emergency Communications	Additional ProQA Medical/Fire/Police Software Automated Call taking software license to support another full-time public safety dispatcher.	R	$ 1,800	$ 600	$ 1,200
Emergency Communications	To hire a company to perform Quality Assurance on calls for the Communication Center. This would provide Quality Assurance on all calls received by the Communications Center.	R	$ 68,856	$ 22,952	$ 45,904
Emergency Communications	A full-time Communications Center Assistant Manager. This person would assist in managing all aspects of the Department.	R	$ 90,593	$ 30,198	$ 60,395
Engineering	An additional full-time Utility Locator position and eliminating a part-time Utility Locator Assistant position within the Engineering Department to address the growing demand for locating buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service.	R	$ 9,563		$ 9,563

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Engineering	To upgrade the department's existing drone deploy software license to an enterprise license.	R	$ 5,000		$ 5,000
Engineering	This improvement request is for $40,000 to provide additional capacity for the Engineering Department to hire on-call engineering consultants in order to respond in a timely manner to unplanned and currently unbudgeted project requests that require expect technical review beyond our department's in-house capabilities. Recommendation is $10,000.	R	$ 10,000		$ 10,000
Engineering	To purchase five (5) mobile phones for each of the facility management custodians.	R	$ 3,120		$ 3,120
Engineering	Training funds for the facility management maintenance worker.	R	$ 1,200		$ 1,200
Engineering	Education and training funds for the new traffic camera technician position within the Engineering Department.	R	$ 1,100		$ 1,100
Finance	A seasonal summer finance intern (NA-38F / 0.25 FTE). The summer finance intern would work 40 hours per week during summer break (May through August) and assist with large projects and ongoing work.	R	$ 8,417	$ 3,072	$ 5,345
Finance	A 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. This request is being delayed due to implementation of the new ERP system.	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).	R	$ 220,784	$ 111,121	$ 109,663
Fire	An additional four (4) firefighter/paramedic positions ($366,740 total) as outlined in the Fire Station Expansion/Relocation capital improvement project (CIP #350-1864). The improvement also provides for the promotion of six personnel to that third ambulance ($48,000).	R	$ 414,740	$ —	$ 414,740
Fire	Three firefighter/paramedic positions to be added to the department roster. The positions requested would provide one additional staff member on each of the three duty shifts. This added position would increase the available personnel to cover various leave requirements and help reduce the need for overtime.	R	$ 275,055	$ —	$ 275,055
Fire	Implementation of an Employee Health and Wellness Program. The request funds occupational health services that include: health risk analysis, fluid sampling and biometrics, EKG, and physical exams, including job-related cancer screening in year one.The second year would include all above services plus a work performance evaluation. All services would be repeated each year.	R	$ 73,550	$ 7,740	$ 65,810
Fire	Upgrades to add modules to the existing department records management system (ESO). This project would provide the addition of several modules to fill out the existing records management platform.	R	$ 14,675		$ 14,675
Fire	For increased hours and involvement of a physician to serve as medical director for the department.	R	$ 30,000		$ 30,000
Fire	A subscription to a document management platform (PowerDMS) which is also used by the police department. This project provides a secure, cloud-based site that tracks documents such as internal policy and procedures for accreditation compliance.	R	$ 3,562		$ 3,562

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Health Services	40 hours overtime compensation for our Environmental Sanitarian	R	$ 2,258		$ 2,258
Health Services	80 hours of overtime compensation for our two Animal Control Officers.	R	$ 4,274		$ 4,274
Health Services	Environmental Sanitarian to attend the Leadership Dubuque class in year one, and the Iowa Environmental Health Leadership Academy in year two.	R	$ 1,495		$ 1,495
Health Services	Payment for elevated blood lead level (EBL) environmental home inspections for children who are lead poisoned and meet the environmental health inspection protocol set forth by the Iowa Department of Public health (IDPH).	R	$ 1,815		$ 1,815
Housing and Community Development	Elimination of 1.0 FTE Family Self-Sufficiency Coordinator (GE-27) and the creation of 1.0 FTE Confidential Account Clerk position (GE-25).	R	$ (5,377)		$ (5,377)
Human Resources	For supplies to support implementation of training and learning activities by the Development and Learning Manger and associated trainers in the organization (i.e., EQ facilitators, Intercultural facilitators, and various City staff who conduct training as part of employee orientation).	R	$ 12,000	$ 6,040	$ 5,960
Human Resources	For materials, training (both informal and formal to maintain certification), apps/software, and 6 Seconds EQ administration to implement and provide emotional intelligence and brain support activities, 1:1 coaching, 1:1 and group assessments and follow up and related brain health activities for departments and employees across the City.	R	$ 25,000	$ 12,583	$ 12,417
Human Resources	Transfer of Certified Trainer and Materials for Crucial Conversations® – $1500 (one time and provides for free certification of one new trainer at City of Dubuque. Because the City would benefit greatly if every member of the Human Resources team is provided with professional development and membership opportunities, professional development and membership fees are requested for each position in Human Resources	R	$ 14,500	$ 7,298	$ 7,202
Human Resources	To fund an additional paid City Holiday for Juneteenth National Independence Day.	R	$ 70,698	$ —	$ 70,698
Information Services	Office365 Backup using Veeam which is the same back-up and recovery tool used for backing up on-premise data.	R	$ 18,000		$ 18,000
Information Services	Azure Premium 1 Service for 1000 users. This would move Active Directory to the cloud, and provide the ability for Multi factor Authentication (MFA) for DLEC users as well as improved security.	R	$ 42,000		$ 42,000
Information Services	E-mail boxes for all staff using G1 licensing for new licenses.	R	$ 24,900		$ 24,900
Information Services	For improved user password management for use of stronger passwords, e-mail notification on expired passwords, reporting for soon to expire passwords, user password reset. Note that this improvement item is not needed if Azure Premium 1 is funded.	R	$ 1,400		$ 1,400
Information Services	One additional FTE Help Desk position (GE-27).	R	$ 67,440		$ 67,440
Information Services	One additional FTE User Technology Specialist (GE-29)	R	$ 73,626		$ 73,626
Information Services	Creation of full-time Chief Security Officer (GE-39)	R	$ 116,118		$ 116,118

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Information Services	Creation of full-time Enterprise Operations Manager (GE-29)	R	$ 116,118		$ 116,118
Library	A part time (.50 FTE) Marking Coordinator position in the Admin Department.	R	$ 35,304		$ 35,304
Library	A full-time position in the Information Technology Activity focusing on Maker Space programming and outreach and eliminates two part-time Library Assistants.	R	$ 26,420		$ 26,420
Multicultural Family Center	Reduction of revenue provided by the Multicultural Family Center (MFC) Board for the STEP Coordinator $9,002 and the 2nd and 3rd year of the three year commitment of $15,000 a year toward the Teen Coordinator position.	R		$ (24,002)	$ 24,002
Office of Equity and Human Rights	An annual intern to assist with developing, populating, and updating equity indicators and supporting indicators in Socrata, our performance management software.	R	$ 10,222		$ 10,222
Office of Equity and Human Rights	To financially supporting project R.E.A.L (Race, Equity, Arts, Love) a writer-scholar-mentor program that is a collaboration between Mentor Dubuque, City of Dubuque Equity and Human Rights Department, Dubuque Area Writers Guild, Multicultural Family Center, and the University of Dubuque English, Environmental Science, Sociology, and Criminal Justice Departments.	R	$ 15,200		$ 15,200
Office of Equity and Human Rights	To financially supporting a racial equity community education initiative through grant funding for events.	R	$ 10,000		$ 10,000
Parks	A contractor to maintain numerous natural and native landscapes throughout the City.	R	$ 30,000		$ 30,000
Parks	A contractor to deliver and pickup collection containers for green waste materials including prunings, wood chips and miscellaneous tree branches and leaves.	R	$ 10,000		$ 10,000
Parks	To provide for removing some vegetation and invasive plants along the Highway 20 corridor from Locust Street to Grandview Ave.	R	$ 50,000		$ 50,000
Parks	For installing 4 forced air gas heaters in the buildings that adjoin the Park Division greenhouse. It is also anticipated that these four heaters will save approximately $2,000 in gas utility cost.	R	$ (2,000)		$ (2,000)
Planning Services	To help assist Planning Services Staff with managing and updating the Imagine Dubuque website so the comprehensive plan can continue to be implemented.	R	$ 499	$ 210	$ 289
Planning Services	To purchase uniforms. The uniforms consist of polos and long sleeve shirts with an embroidered "City of Dubuque Masterpiece on the Mississippi Logo" and the text "Planning Services Department".	R	$ 330	$ 139	$ 191
Police	To outfit all sworn officers with tasers. 5 year contract with option to upgrade equipment with total cost $378,800. The first year is $77,960. Next 4 years the recurring cost will be $75,210.	R	$ 77,960	$ —	$ 77,960
Police	To integrate both body camera and car cameras. Additionally, we are looking at a web-based storage system that will allow for less staff time, reduce the physical storage space (we currently must burn CD's for each case), and allow for access to attorney's without having to spend staff time burning CD's.	R	$ 131,400		$ 131,400
Police	Improve the Negotiating Throwphone to Smart Phone and app that will go directly to the negotiator and other Officers at the scene.	R	$ 3,000		$ 3,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Public Information Office	A license of Esri's Enterprise Advantage Program (EEAP). 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	$ 60,000	$ 25,200	$ 34,800
Public Information Office	For GIS Software and Application Training.	R	$ 10,000	$ —	$ 10,000
Public Information Office	To adjust 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 50% stormwater and 50% general fund.	R	$ 22,152	$ —	$ 22,152
Public Works	One full time Geospatial Data Analyst position in the Public Works Department.	R	$ 76,352		$ 76,352
Public Works	One Bright Signs module for use in the Municipal Services Center.	R	$ 1,500		$ 1,500
Public Works	For the use of goats for weed control along the riverside of the Peosta Channel section of the flood control levee.	R	$ 35,000		$ 35,000
Public Works	For the creation of 1.0 FTE to be shared between yard waste and snow and ice control. This request eliminates the existing general funded .50 FTE laborer position.	R	$ (20,139)		$ (20,139)
Public Works	An additional, part-time secretary to assist with front office data entry and phone calls.	R	$ 30,713		$ 30,713
Recreation	For funding to offset lifeguard certification costs currently charged to the prospective employee.	R	$ 6,000		$ 6,000
Recreation	To increase operating revenue for the Bunker Hill Golf Course through increases in the following fees: $10 increase on all annual passes.	R	$ —	$ 1,290	$ (1,290)
Transit	Provides $5,000 in additional funding to DuRide.	R	$ 5,000		$ 5,000
Transit	Addition of 4.0 FTE full-time drivers and elimination of 4.44 FTE part-time drivers.	R	$ 34,440		$ 34,440
	TOTAL GENERAL FUND RECURRING PACKAGES		**$3,453,201**	**$ 494,129**	**$2,959,072**
NON-RECURRING DECISION PACKAGE COSTS					**GENERAL FUND**
City Clerk's Office	Provide accommodations for board and commission members to eliminate potential barriers to effective participation in board and commission meetings including but not limited to language interpretation during meetings, child care during meetings, and transportation to and from meetings.	N	$ 5,283	$ —	$ 5,283
City Clerk's Office	Installation of a door with keypad entry and plexiglass windows for the City Clerk's Office. The City Clerk's Office addresses most public inquiries in City Hall, therefore the addition of a keypad entry and plexiglass windows are important actions to increase staff safety.	N	$ 8,000	$ 4,026	$ 3,974
City Manager's Office	Phone and Laptop for a 3-year limited term, full-time Climate Action Coordinator position (GE-31 and 1.0 FTE) to be housed in the Sustainability Office dedicated to implementing the 50% by 2030 Community Climate Action and Resiliency Plan (CAP). The Resilient Community Advisory Commission recommended this position based on the updated CAP and the goal to reduce the community's greenhouse gas emissions by 50% of our 2003 levels by 2030.	N	$ 3,300	$ 1,661	$ 1,639

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
City Manager's Office	Education and training, consultant, and public engagement events to begin to build more Complete Streets through policy updates, data collection and signage to fulfill the City's mission 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.	N	$ 30,000	$ 15,099	$ 14,901
City Manager's Office	Establish a pilot project exploring long-term program structure related to energy efficiency by partnering with local community organizations serving under-resourced households to promote energy efficiency audit and upgrade program for low-income residents - Target 150 households per year. Work with Alliant Energy, Black Hills Energy, and University of Northern Iowa's Center for Energy and Environmental Education Green Iowa AmeriCorps program to establish residential and multi-family energy efficiency audit and upgrade program; Target 300 households per year and working with the same partners above to establish commercial energy efficiency audit and upgrade program; Target - 70 commercial businesses and 70 industrial businesses (potential for 10% electricity savings and 12% natural gas savings each)	N	$ 25,000	$ 12,583	$ 12,417
City Manager's Office	Establish a pilot project exploring long-term program structure related to an incentive or subsidy and promote commuter mode-neutral incentives with the goal of 25% of private workforce receiving mode-neutral incentives or telecommute benefits. Note, commuter "mode-neutral" incentives equalize overall commuter incentivization and benefits of all commute choices, creating equity for non-auto commute choices.	N	$ 25,000	$ 12,583	$ 12,417
City Manager's Office	A phone line for the temporary Grant Analyst position hired in September 2021 to respond to urgent staffing needs created with the passing of the American Rescue Plan Act.	N	$ 150		$ 150
Conference Center	Eighteen (18) security cameras to be placed inside the Grand River Center (GRC). No security monitoring system is in place for all the public areas, as well as entrances and exits of the building. This phase 1 of a 3 phase projects focusing on cabling and servers which is necessary for all 3 phases.	N	$ 34,730		$ 34,730
Economic Development	Provide a laptop for the Economic Development intern position, established in 2019 and typically dedicated to Arts & Culture activities within the department.	N	$ 2,800		$ 2,800
Economic Development	Equipment for the addition of a part-time (0.75 FTE) Communications Specialist / Grants Administration Assistant (GE-31) to support the full-time Arts & Cultural Affairs Coordinator.	N	$ 2,800		$ 2,800
Emergency Communications	Additional software licenses for ProQA Medical/Fire/ Police Automated Call taking software.	N	$ 12,000	$ 4,000	$ 8,000
Engineering	Purchase of a Trimble R2 GPS Rover unit. Engineering uses these units to survey utility locations when constructing improvements.	N	$ 7,000		$ 7,000
Engineering	A Youth AmeriCorps Program position to administer the Engineering Department's planned classroom and summer job training program for high school students along with classroom and job shadowing program for junior high students related to working for the City's Engineering Department for those who would consider the architecture/engineering/construction field as a career choice.	N	$ 13,050		$ 13,050

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Engineering	This improvement request provides funding to establish an ambassador position for the bee branch greenway and adjacent connections including Chaplain Schmitt Veteran's Memorial, Comiskey Park, and the Jaycees Trail. This focus of this position is to work in these public spaces almost full time and engage all types of users surrounding the topics of sustainability, equity, and inclusion.	N	$ 5,650		$ 5,650
Engineering	This improvement provides for funding a one-time (0.50 FTE) 12 month business administration focused internship position in the Engineering Department to assist our three full time positions with an ever growing workload and decrease the overtime and compensation time incurred by the full-time staff.	N	$ 17,639		$ 17,639
Engineering	Partially funds the establishment of bee keeping operations along the lower bee branch near Alliant Energy's Port of Dubuque Solar Field. The bee keeping activities will be structured to involve teen participants from the MultiCultural Family Center and teach them about environmental stewardship and how to run an entrepreneurial business by harvesting and selling honey.	N	$ 9,800		$ 9,800
Engineering	Additional one-time 12-month engineering intern position. This improvement will allow the Engineering Department to update and customize our current Department Construction Safety Manual.	N	$ 3,036		$ 3,036
Engineering	Purchase of five mobile phones, one for each facility management custodian.	N	$ 1,750		$ 1,750
Engineering	Purchase a lockable public cell phone charging locker that can be used by visitors of the MFC.	N	$ 3,500		$ 3,500
Engineering	Additional one-time 12-month engineering intern to assist Traffic Operations Center staff with populating a database of broadband infrastructure.	N	$ 9,107		$ 9,107
Finance	Funding for a 160 hour professional service package for a workflow software consultant to integrate workflows with the new Enterprise Resource Planning (ERP) system.	N	$ 24,000	$ 12,079	$ 11,921
Finance	A 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. Not recommended due to the ERP implementation in progress.	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 equipment for a full-time Chief Innovation Officer (GE-40B) and a full-time Senior Performance and Management Specialist (GE-36B).	N	$ 39,075	$ 19,666	$ 19,409
Fire	Additional modules to the existing department records management system (ESO). These modules would include: record and track vehicle and equipment inspections and use, personnel management for staff tracking, recording of public education and community risk reduction activities, and tracking EMS inventory.	N	$ 18,550		$ 18,550
Fire	Installation and subscription to Dark Horse data analytics software program. This improvement would assist us in updating data in-house and provide forecasting capabilities that can be reused.	N	$ 96,250		$ 96,250
Fire	Purchase seven additional portable radios for use with the county 911 public safety radio system. Currently, special and reserve apparatus do not have sufficient portable radios for assigned personnel.	N	$ 35,000		$ 35,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Fire	Equipment to improve the remote training of firefighters in multiple fire stations. This will allow firefighters to remain in their designated zones, improving response time throughout the city.	N	$ 10,000		$ 10,000
Fire	Storage racks and covers to improve the safety and longevity of firefighting garments.	N	$ 15,000		$ 15,000
Fire	Addition of kitchen dishwashers for all fire stations currently without such equipment. Firefighters are on 24-hour shifts and need a thorough cleaning and sanitizing medium for dishes to minimize illness and or contamination between staff members.	N	$ 4,000		$ 4,000
Five Flags Civic Center	Interpretive venue information kiosk with four (4) Radio Frequency Identification (RFID) ticket scanners that are self-service.	N	$ 28,000		$ 28,000
Five Flags Civic Center	Nine (9) cameras for 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. This will conclude the phased implementation of security cameras for Five Flags Theater.	N	$ 15,500		$ 15,500
Health Services	A full standing desk unit for the Confidential Account Clerk. This was approved in FY22 for $750 for a desktop version. Approved funds will be carried over from FY22 to FY23 to cover quoted expenses of $3,650.	N	$ 2,900		$ 2,900
Health Services	Funds for the Environmental Sanitarian to sit for the National Environmental Health Association (NEHA) REHS/RS credential exam.	N	$ 590		$ 590
Human Resources	This improvement request is for the Transfer of Certified Trainer and Materials for Crucial Conversations® – $1500 (one time and provides for free certification of one new trainer at City of Dubuque). Crucial Conversations® teaches skills for creating alignment and agreement by fostering open dialogue around high-stakes, emotional, or risky topics —at all levels of an organization.	N	$ 1,500		$ 1,500
Information Services	A diagnostic tool for WiFi issues such as interference from radio/microwave, obstructions, etc.	N	$ 3,600		$ 3,600
Office of Equity and Human Rights	Establish a racial equity community education initiative in the form of an All Community Reads activity around the book “The Sum of Us” by Heather McGee.	N	$ 66,500		$ 66,500
Parks	Creation and installation of additional pollinator areas throughout the park system.	N	$ 42,000		$ 42,000
Parks	Install a sidewalk along Miracle League drive that would connect with the existing sidewalk in Veterans Memorial Park.	N	$ 29,000		$ 29,000
Parks	Install four (4) forced air gas heaters in the buildings that adjoin the Park Division greenhouse.	N	$ 25,000		$ 25,000
Parks	Install a mural on the end of the pole building next to the All Veterans Memorial on Chaplain Schmitt Island.	N	$ 10,000		$ 10,000
Parks	To update the The Tri-State Trail Vision Plan. The Tri-State Trail Vision Plan was completed in 2008 and has not been updated since that time. This covers the City's share to update.	N	$ 5,000		$ 5,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Planning Services	This improvement request is for activation of the Imagine Dubuque Comprehensive Plan, adopted on September 18, 2017. Provides the ability to identify a handful of community-led recommendations that require assistance, partnering with individuals and organizations to determine what the next best steps are for activation and coordination.	N	$ 20,000	$ 8,400	$ 11,600
Planning Services	This improvement request is for an update of the Unified Development Code.	N	$ 100,000	$ 42,000	$ 58,000
Planning Services	Professional development for Planning Staff, Zoning Board of Adjustment Members, Zoning Advisory Commission Members and other local officials to attend the Iowa Sate University Extension Introduction to Planning and Zoning for Local Officials workshop.	N	$ 560	$ 235	$ 325
Planning Services	This improvement request is for sending an Assistant Planner and Associate Planner to Dale Carnegie Training to develop and strengthen leadership skills.	N	$ 4,000	$ 1,680	$ 2,320
Planning Services	Create a virtual conference room by converting a walled office space and repurposing existing desk and office equipment.	N	$ 3,100	$ 1,302	$ 1,798
Police	This improvement request is for hard drive storage. Currently, storage utilizes outdated technology, is at the end of it's life expectancy, and close to being at max storage capacity.	N	$ 150,000		$ 150,000
Public Works	Equipment for the (1.0 FTE) full time Geospatial Data Analyst position also requested in the Public Works Department.	N	$ 8,125		$ 8,125
Public Works	Equipment for an additional, (0.67 FTE) part-time secretary to assist with front office data entry and phone calls.	N	$ 4,500		$ 4,500
Public Works	Application fee and documentation costs to support the efforts of the Public Works Department to achieve the level of accredited agency by the American Public Works Association.	N	$ 23,000		$ 23,000
Public Works	Four (4) sets of portable vehicle barriers at a length of 16 ft each to be utilized primarily for safety at the annual July 3rd event.	N	$ 120,000		$ 120,000
Recreation	Additional two (2) laptops for the Miracle League field scoreboard and the AmeriCorps Coordinator.	N	$ 5,600		$ 5,600
Recreation	Equip Comiskey Park space with amenities to further City services, through recreational outlets like table tennis, billiards, electronics, etc as well as amenities for community meetings and programs with projectors/ screens, computers and internet access.	N	$ 20,000		$ 20,000
Transportation Services	This improvement request is for payment of expenses related to the preparation of new or one-time grant applications available through anticipated Federal Infrastructure Bills.	N	$ 35,000		$ 35,000
	TOTAL GENERAL FUND NON-RECURRING PACKAGES		**$1,234,945**	**$ 160,479**	**$1,074,466**
	TOTAL RECURRING AND NON-RECURRING TAX SUPPORTED		**$4,688,146**	**$ 654,608**	**$4,033,538**

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
MEDIA SERVICES FUND					
Public Information Office	Increase the Public Information Office's Printing budget by $10,518 to provide the additional funds needed to upgrade the City News utility bill insert newsletter from a grayscale (black and white) publication to a full-color publication.	R	$ 10,518		$ 10,518
Public Information Office	Additional $760 to the Public Information Office Dues & Memberships budget to allow up to four additional PIO staff to receive the continuing education and membership benefits of the City & County Communicators and Marketers Association (3CMA). The addition of $3,000 to the PIO Travel-Conferences budget would double that budget and allow two PIO staff to attend the annual 3CMA Conference each year, instead of just one.	R	$ 3,760		$ 3,760
	Subtotal Media Services Service Fund		$ 14,278	$ —	$ 14,278
Internal Service Funds					
Human Resources	To fund an additional paid City Holiday for Juneteenth National Independence Day.	R	$ 4,232	$ —	$ 4,232
	Subtotal Internal Service Fund		**$ 4,232**	**$ —**	**$ 4,232**
Road Use Tax Fund					
Human Resources	To fund an additional paid City Holiday for Juneteenth National Independence Day	R	$ 9,312		$ 9,312
Public Works	To provide funds for the purchase of one grapple bucket which would be mounted on one of our existing Public Works wheel loaders.	N	$ 23,100		$ 23,100
Public Works	To provides funding for the purchase of a mowing attachment for our current skid steer unit.	N	$ 7,500		$ 7,500
Public Works	To provides additional funds ($30,000) for the purchase of one mini excavator.	N	$ 30,000		$ 30,000
Public Works	For the creation of 1.0 FTE to be shared between yard waste and snow and ice control.	R	$ 31,441		$ 31,441
Public Works	For driver safety training for all snow and ice control and solid waste employees prior to winter operations	R	$ 30,600		$ 30,600
Public Works	To purchase additional traffic control signs to meet the requirement of the Federal Manual of Uniform Traffic Control Devices (MUTCD).	R	$ 4,125		$ 4,125
Public Works	To increase the annual 5-mile asphalt program to 10 miles in FY 2023.	N	$ 392,980		$ 392,980
	Subtotal Road Use Tax Fund		**$ 529,058**	**$ —**	**$ 529,058**
ENTERPRISE FUNDS					
Stormwater Fund					
Engineering	Add a full time Utility Locator position and eliminating a part time Utility Locator Assistant position within the Engineering Department to address the growing demand for locating buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service.	R	$ 9,563		$ 9,563

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Engineering	The addition of a one-time 12-month engineering intern position. This improvement will allow the Engineering Department to update and customize our current Department Construction Safety Manual.	N	$ 3,036		$ 3,036
Human Resources	To fund an additional paid City Holiday for Juneteenth National Independence Day.	R	$ 479		$ 479
Public Information Office	To adjustment 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 50% stormwater and 50% general fund.	R	$ (22,152)		$ (22,152)
	Subtotal Stormwater Fund		**$ (9,074)**	**$ —**	**$ (9,074)**
Water Fund					
Engineering	To add a full time Utility Locator position and eliminating a part time Utility Locator Assistant position within the Engineering Department to address the growing demand for locating buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service.	R	$ 9,563		$ 9,563
Human Resources	To fund an additional paid City Holiday for Juneteenth National Independence Day.	R	$ 1,600		$ 1,600
Water	For the purchase of one new GPS Unit. This GPS unit will work wirelessly with the tablet for real time placement of water features in the field while infrastructure is being installed.	N	$ 7,480		$ 7,480
Water	A Flexipro Video Camera to be used for inspection of the interior of existing water mains for evaluation of water main replacement for future street and green alley projects.	N	$ 9,500		$ 9,500
Water	A set of four file cabinets with table top to match Public Works File Cabinets, which will be placed in the open area of the Municipal Service Center.	N	$ 3,300		$ 3,300
Water	A vehicle for the use of the maintenance and supervisory staff at the Eagle Point Water Treatment Plant.	N	$ 66,000		$ 66,000
Water	A stand alone SureCall Cellular Distributed Antenna System (DAS) for the Water Distribution Department Staff at the City of Dubuque Public Works building.	N	$ 12,632		$ 12,632
Water	To provide funding for Cartegraph's programming services, training and any software add ons that are beyond the standard to help efficiently manage and report on daily operations including generation of Work Orders, Preventative and Corrective Maintenance orders, inventory management, Job Costing, Procurement Management(quotation and requisition processes) and Scheduling and Service Requests.	N	$ 65,000		$ 65,000
	Subtotal Water Fund		**$ 175,075**	**$ —**	**$ 175,075**
Sanitary Sewer Fund					

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Engineering	To add a full time Utility Locator position and eliminating a part time Utility Locator Assistant position within the Engineering Department to address the growing demand for locating buried City utilities (storm sewer, sanitary sewer, water main, fiber optics, electrical, etc.) as part of the Iowa One Call service.	R	$ 9,563		$ 9,563
Engineering	For the addition of a one-time 12-month engineering intern position. This improvement will allow the Engineering Department to update and customize our current Department Construction Safety Manual.	N	$ 3,036		$ 3,036
Human Resources	To fund an additional paid City Holiday for Juneteenth National Independence Day	R	$ 2,750		$ 2,750
Water & Resource Recovery Center	To upgrade the current 1-Ton work truck with crane to a 1.5-ton truck with larger crane.	N	$ 120,000		$ 120,000
Water & Resource Recovery Center	Replacement of the current side by side utility vehicle with the addition of a full cab.	N	$ 17,500		$ 17,500
Public Works	To increase the annual 5-mile asphalt program to 10 miles in FY 2023.	N	$ 20,000		$ 20,000
	Subtotal Sanitary Sewer Fund		**$ 172,849**	**$ —**	**$ 172,849**
Solid Waste Fund					
Human Resources	An additional paid City Holiday for Juneteenth National Independence Day.	R	$ 13,334	$ —	$ 13,334
Public Works	For the creation of 1.0 FTE to be shared between yard waste and snow and ice control.	R	$ 16,095		$ 16,095
Public Works	To hire a solid waste consultant to assist with the development of a paths to zero waste plan for the solid waste activities.	R	$ 25,000		$ 25,000
Public Works	To begin to phase-in the use of mandatory use of trash carts over a two-year period. This package would approve the purchase of 10,000 trash carts in year 1 and 5,000 trash carts in year 2.	R	$ 291,349		$ 291,349
Public Works	To begin to phase-in the use of mandatory use of trash carts over a two-year period. This package would approve the purchase of 10,000 trash carts in year 1 and 5,000 trash carts in year 2.	N	$ 291,349		$ 291,349
	Subtotal Solid Waste Fund		**$ 637,127**	**$ —**	**$ 637,127**
Landfill Fund					
Human Resources	To fund an additional paid City Holiday for Juneteenth National Independence Day.	R	$ 7,040	$ —	$ 7,040
Public Works	Eliminate one seasonal position and provide funds to create one additional full-time employee to support operations in the Agency's Regional Collection Center (RCC).	R	$ 48,496		$ 48,496
Public Works	Provides funds for the DMASWA Agency Administrator, Landfill Supervisor and Foreperson to attend training to become certified in compost operations.	N	$ 9,600		$ 9,600
Public Works	For the purchase of a sweeper attachment for the current landfill wheel loader.	N	$ 17,200		$ 17,200
Public Works	To cover the replacement of the existing plow blade for the wheel loader which is used of snow removal operations.	N	$ 22,450		$ 22,450

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Public Works	A pallet wrapper would ensure a consistent wrap quality while improving safety for staff when loading the pallets onto shipping vehicles.	N	$ 10,000		$ 10,000
Public Works	For a hydro-seeder to be used to reduce erosion and reduce leachate production at the landfill by seeding bare soil areas in the active cell more frequently	N	$ 19,897		$ 19,897
	Subtotal Landfill Fund		$ 134,683	$ —	$ 134,683
	TOTAL NON-PROPERTY TAX FUND PACKAGES		**$1,658,228**	**$ —**	**$1,658,228**
	TOTAL IMPROVEMENT PACKAGES ALL FUNDS		**$6,346,374**	**$ 654,608**	**$ 5,691,766**

FULL-TIME EQUIVALENT (FTE) PERSONNEL CHANGES IN ADOPTED FY 2023 BUDGET

The Fiscal Year 2023 budget increases the full-time equivalents by 30.00 FTE, decreases part-time equivalents by 6.77 FTE, and increases seasonal equivalents by 1.60 FTE. The changes can be summarized as follows:

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL	
Airport	Assistant FBO Supervisor	1.00			Full-time position to ensure supervisory coverage for the Fixed base Operations (FBO)
Airport	Line Service Worker		-0.39		Decreased as part of the addition of the Assistant FBO Supervisor
AmeriCorps	Community Diversion and Prevention Coordinator	1.00			Position moved from the Police Department
AmeriCorps	Secretary	1.00			Needed as part of creation of new division
AmeriCorps	AmeriCorps Coordinator	1.00	-0.28		Increased as a match to grant award
City Clerk	Secretary	1.00			To serve as the main point of contact for all public inquiries
City Manager	Climate Action Coordinator	1.00			Full-time position dedicated to implementing the 50% by 2030 Community Climate Action and Resiliency Plan (CAP)
City Manager	Grant Analyst	1.00			Making permanent a temporary position from 2021. Continued need for grant management
City Manager	Data Analyst	-1.00			Position moved to Office of Shared Prosperity
City Manager	Secretary		-0.66		Position moved to Office of Shared Prosperity
Conference Center	Leisure Services Manager	0.15			Allocated 15% of the full-time position from Parks
Emergency Communications	Public Safety Dispatcher	1.00			Full-time position to cover forty hours of current part time hours.
Emergency Communications	Public Safety Dispatcher		-0.75		Upgraded as part of adding one full-time position
Engineering	Utility Locator	1.00			Full time position created to address the growing demand for locating buried City utilities
Engineering	Utility Locator		-0.73		Decreases as part of the addition of a full-time Utility Locator
Engineering	Business Administration Intern			0.50	To assist the three full time positions with an ever growing workload
Engineering	OSHA Intern			0.25	To allow the Engineering Department to update and customize the current Department Construction Safety Manual
Engineering	Broadband Intern			0.25	To assist Traffic Operations Center staff with populating a database of broadband infrastructure
Finance	Finance Intern			0.25	To assist with large projects and ongoing work

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL	
Fire	Firefighter	4.00			Increases the number of personnel per shift, resulting in the ability to increase minimum staffing to 24 personnel each day, thereby staffing a third full-time ambulance crew
Fire	Firefighter	3.00			Added to increase the available personnel to cover various leave requirements and help reduce the need for overtime
Equity and Human Rights	Intern			0.18	To assist with developing, populating, and updating equity indicators and supporting indicators
Health	Environmental Sanitarian	1.00			To be cross-trained/certified in food and nuisance inspections to address the backlog and overtime expense needs of the environmental health activity
Housing	Grant Program Manager	1.00			To accept and effectively manage the Lead & Healthy Homes Grant and Bee Branch Healthy Homes Grant
Housing	Confidential Account Clerk	1.00			To help with administrative duties of the department
Housing	Family Self-Sufficiency Coordinator	-1.00			Re-allocated to the Confidential Account Clerk
Human Resources	Employee Relations Manager	1.00			To be responsible for facilitating employee relations, resolving human resources issues, and deal with everything related to employee and management relations to help employees and management understand each other
Human Resources	HR Benefits and Payroll Specialist	1.00			To be responsible for designing, overseeing, and implementing an organization' s benefits and compensation programs
Human Resources	Scanning Clerk - Temporary			-0.50	Limited term twelve month position
Information Services	Help Desk Technical Support	1.00			To provide assistance for the implementation of e-mail for additional users, help in implementation of MFA for all, help address the need for backlog of service request tickets, aid in monthly on-boarding for technology, and provide additional WebQA user and backend support.
Information Services	User Technology Specialist	1.00			Adding for ERP support and Accela (Financial, HR, Utility Billing, AR support.)
Information Services	Chief Security Officer	1.00			To help improve cybersecurity, manage the on-going complexity of threats, and manage the network infrastructure (fiber, switches, routers).
Library	Maker Space Assistant	1.00			To provide full-time coverage for Maker Space
Library	Library Assistant		-1.00		Removed as part of adding the Maker Space Assistant position
Library	Marketing Coordinator		-0.50		Temporary position no longer recommended.

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	SEASONAL	
Office of Equity and Human Rights	Community Engagement Coordinator	-1.00			Moved to the Office of Shared Prosperity
Office of Shared Prosperity	Community Engagement Coordinator	1.00			Moved from Equity and Human Rights
Office of Shared Prosperity	Data Analyst	1.00			Position moved from City Manager
Office of Shared Prosperity	Secretary		0.66		Position moved from City Manager
Parks	Leisure Services Manager	-0.15			Allocated 15% of the full-time position to Grand River Conference Center
Parks	Project Manager	1.00			To assist the Leisure Services Manager with the growing number of capital projects
Police	Police Patrol Officer	1.00			Added as part of plan to add 20 officers by the end of 2022
Police	Community Resource Officer			2.19	To continue the success the program has had in both the value to the public and as a recruiting tool.
Police	Community Diversion and Prevention Coordinator	-1.00			Position moved to AmeriCorps
Public Works	Yard Waste & Snowfighter	1.00			Added Due to the cost of learning curve, increase in lane miles to plow, and employee turnover rate
Public Works	Laborer			-0.93	Reduced as a result of approved Yard Waste and Snow Fighter
Public Works	Secretary		0.67		This position will help with coverage issues during lunch, vacation, and sick periods of time
Public Works	Sanitation Driver			-0.59	Reduced as a result of approved Yard Waste and Snow Fighter
Transportation	Bus Operator	4.00			To minimize employee turnover, associated costs, and offer more consistency in schedules for citizens
Transportation	Bus Operator		-4.44		Eliminated with creation of four new full-time positions
Transportation	Cashier		0.65		To facilitate bus pass sales and Parking Account clerk duties
					Total change in FTE from FY 2022
TOTAL FTE CHANGES		**30.00**	**-6.77**	**1.60**	**24.83**
					Total FTE for FY 2023
TOTAL F.T.E.s FOR FY 2023		**624.00**	**69.07**	**58.49**	**751.55**

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2023

DEPARTMENT/ DIVISION	1981 NUMBER	41-YEAR HIGH FISCAL YR	41-YEAR HIGH NUMBER	41-YEAR LOW FISCAL YR	41-YEAR LOW NUMBER	2022 NUMBER	2023 NUMBER	NOTES
Police Department	90.00	2022-2023	120.00	1985-1990	82.00	120.00	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. FY23 moved Community Diversion & Prevention Coord to AmeriCorps and added a Patrol Officer.
Emergency Comm	—	2023	16.00	1985-1991	8.00	15.00	16.00	Part of Police & Fire Depts. in 1981. Added 2 Dispatchers in 2009. 1 Dispatcher added 2017 & 2020.1 Dispatcher added 2023.
Fire Department	94.00	2023	99.00	1988-1990	88.50	92.00	99.00	1 Firefighter added FY20 & FY21. 7 firefighters added in 2023.
Office of Equity and Human Rights	3.00	1981; 1986 1990-1997; 2006*;2013 -2019	5.00	1982-1985; 1988-1989; 1998-2005	2.00	4.00	3.00	Community Relations Coordinator added 2013 & Strategic Workforce Equity Coordinator moved to Human Resources in FY21. Community Engagement Coordinator moved to Office of Shared Prosperity and Neighborhood Support in 2023.
Building Safety	12.00	1981; 2016-2018	12.00	1985-1988	6.00	—	—	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	7.00	Included School Nursing Program in 1981. FT Animal Control Officer added FY20 and FY21. Added Environmental Sanitarian in FY23
Park Division	27.20	1981	27.20	1996-2001	20.92	22.50	23.35	Added Assist. Gardener 2012. Eliminated FT Park Ranger 2017. Project Manager added in 2023 and 0.15 FTE of Leisure Services Manager allocated to Conference Center.
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.
Conference Center	—	2023	0.15	2023	0.15	—	0.15	0.15 of Leisure Services Manager position allocated to Conference Center in 2023.
Recreation Division	13.00	2023	16.93	1991; 2007*-2009	7.93	13.93	16.93	*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. Community Diversion & Prevention Coord moved from Police, Secretary added to AmeriCorps, & AmeriCorps Coordinator increased to FT in 2023.
Library	20.00	2023	21.00	1989	14.00	20.00	21.00	Library Aide Changed to FT 2013. Library Aide added to Teen in FY20. Makerspace Assistant added in 2023.
Airport	8.00	2003	14.00	1983-1994	7.00	12.00	13.00	Assistant FBO Director added in FY2023.
Transportation Services	44.00	1981-1982	44.00	2010-2011	6.00	23.00	27.00	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. 4 Bus Operators added in 2023.
Engineering	22.00	2023	36.00	1983; 1985-1987	18.00	35.00	36.00	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. Utility Locator added in FY23.
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	—	—	—	

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2023

DEPARTMENT/ DIVISION	1981 NUMBER	41-YEAR HIGH FISCAL YR	41-YEAR HIGH NUMBER	41-YEAR LOW FISCAL YR	41-YEAR LOW NUMBER	2022 NUMBER	2023 NUMBER	NOTES
Public Works	89.00	2023	90.42	1990	73.00	89.42	90.42	Utility Worker Apprentice added FY19; Secretary added FY20; Traffic Signal Tech II added FY21. Sanitation Driver added FY23.
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.
Housing Services	12.50	2023	35.00	1984-1985	10.50	34.00	35.00	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. Grant Program Manager added in FY23.
Planning Services	4.00	2006*-2023	8.00	1985-1987	2.50	8.00	8.00	*PT Asst Planner to FT
Human Resources	—	2023	7.00	2019	3.00	5.00	7.00	Strategic Workforce Equity Coordinator moved from Human Rights FY21. Development Training Coord. added FY22. Benefits & Compensation Manager and Employee Relations Manager added FY23.
Office of Shared Prosperity and Neighborhood Support	—	2023	3.00	2022	1.00	1.00	3.00	Community Engagement Coord moved from Office of Equity and Human Rights and Data Analyst moved from City Manager's Office in FY23.
Public Information	—	2022	7.00	2018	3.00	7.00	7.00	GIS Specialist added and Communications Specialist full-time January 2019. Cable TV combined with Public Information adding Cable TV Coord and Video Producer in FY22.
City Manager's Office	11.00	2023	9.00	1993	7.60	8.00	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 and transferred to Office of Shared Prosperity and Neighborhood Support in FY23. Grant Analyst and Climate Action Coordinator added in FY23.
City Clerk's Office	3.00	2023	4.00	1981-2022	3.00	3.00	4.00	Secretary added FY23
Finance and Budget	—	2021-2023	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	2020-2023	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	23	11.00	1981	2.50	8.00	11.00	Help Desk Position added 2013. Help Desk, User Technology Specialist, and Chief Security Officer added in FY23.
Cable TV	—	1991; 1993	4.00	1981	—	—	—	Consolidated with Public Information Office in FY22.
City Hall Maintenance	1.00	1981-1982	1.00	1983-2001*	—	—	—	*Outsourced (brought back in FY 2006 with PT employees)
	588.75	**2022**	**594.00**	**1989**	**495.80**	594.00	624.00	**5.99% Increase 1981-2023**

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FINANCIAL

SUMMARIES

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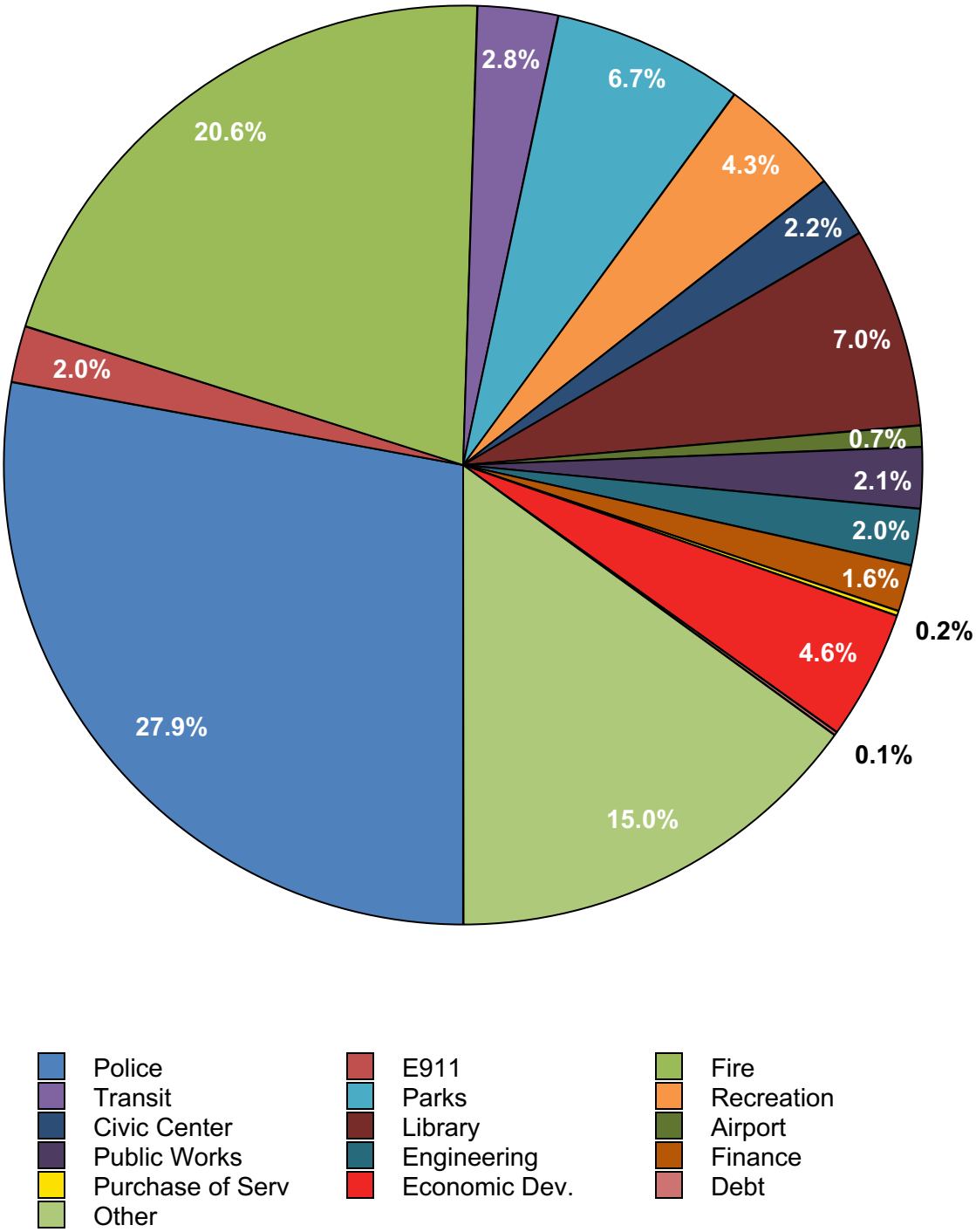
HOW YOUR CITY SHARE OF PROPERTY TAXES ARE DISTRIBUTED
FY 2023 ADOPTED OPERATING BUDGET IN LEVIED FUNDS



FISCAL YEAR 2023 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

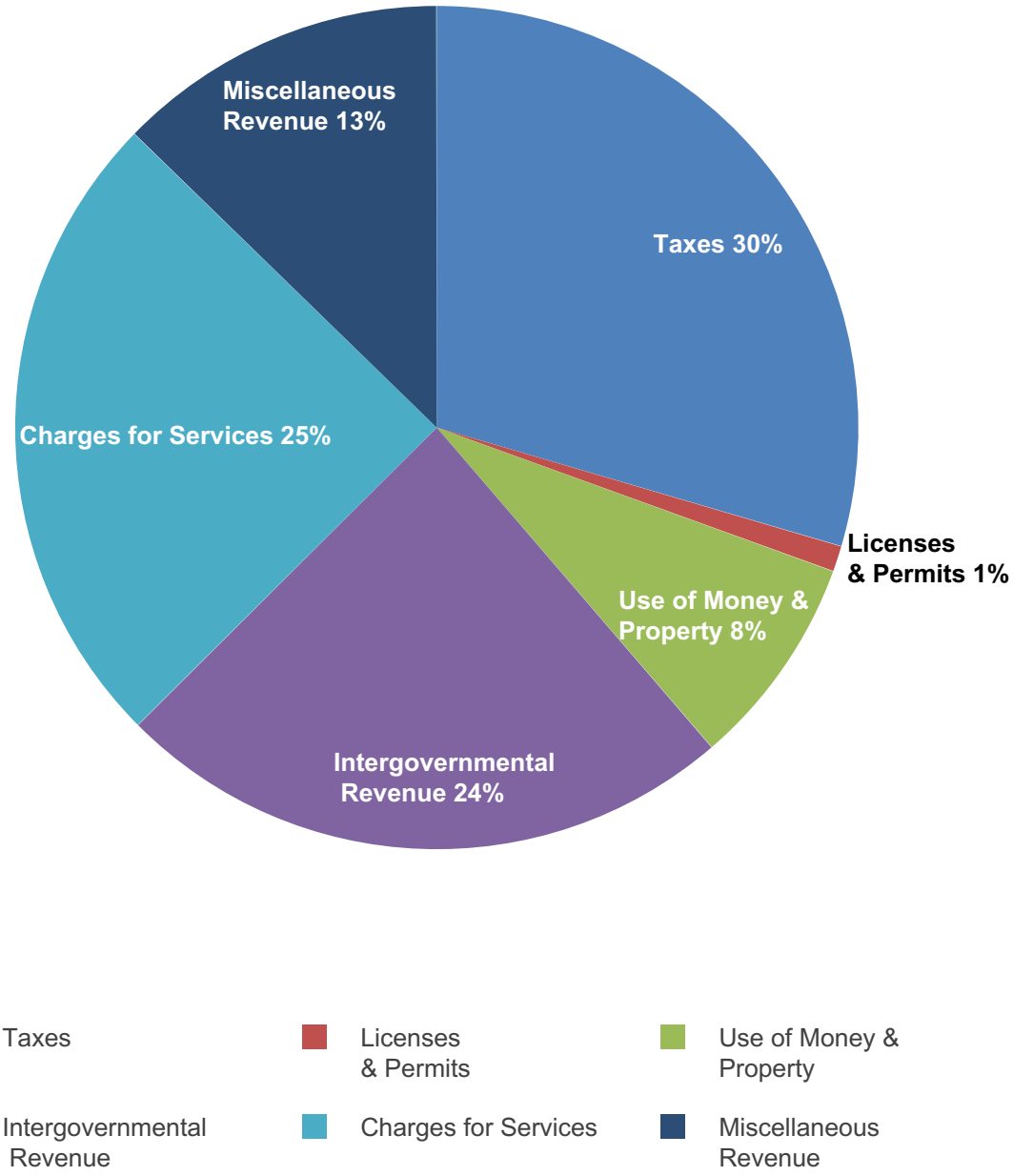
	FY 2022			FY 2023			
DEPARTMENT/DIVISION	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	% OF NET OPERATING BUDGET
Police	16,790,419	1,550,869	15,239,550	17,173,429	1,710,396	15,463,033	27.90 %
Emergency Comm. Center	1,660,578	560,524	1,100,054	1,701,650	595,752	1,105,898	2.00 %
Fire	12,518,221	2,573,961	9,944,260	14,316,651	2,897,159	11,419,492	20.60 %
Emergency Management	107,617	2,597	105,020	107,525	2,520	105,005	0.19 %
Subtotal	31,076,835	4,687,951	26,388,884	33,299,255	5,205,827	28,093,428	50.69 %
Office of Equity and Human Rights	510,511	3,125	507,386	409,025	3,125	405,900	0.73 %
Health Services	920,419	469,471	450,948	1,039,539	466,063	573,476	1.03 %
Parks Division	3,773,749	313,153	3,460,596	4,063,487	336,611	3,726,876	6.72 %
Civic Center	1,040,952	—	1,040,952	1,209,093	—	1,209,093	2.18 %
Grand River Center	711,023	—	711,023	745,812	—	745,812	1.35 %
Recreation	3,917,386	2,140,214	1,777,172	4,527,386	2,123,633	2,403,753	4.34 %
Library	3,798,192	39,805	3,758,387	3,960,131	53,361	3,906,770	7.05 %
Subtotal	14,672,232	2,965,768	11,706,464	15,954,473	2,982,793	12,971,680	23.40 %
Airport	3,951,338	3,450,867	500,471	4,138,240	3,724,314	413,926	0.75 %
Transit	3,846,896	2,245,606	1,601,290	4,117,241	2,545,260	1,571,981	2.84 %
Public Works	1,087,892	39,815	1,048,077	1,234,863	48,123	1,186,740	2.14 %
Engineering	2,291,092	688,514	1,602,578	1,793,622	687,980	1,105,642	1.99 %
Economic Development	2,514,241	383,060	2,131,181	2,979,369	455,661	2,523,708	4.55 %
Housing & Comm. Dev.	2,623,026	1,929,462	693,564	2,071,659	1,584,009	487,650	0.88 %
Purchase of Services	100,000	—	100,000	100,000	—	100,000	0.18 %
Subtotal	16,414,485	8,737,324	7,677,161	16,434,994	9,045,347	7,389,647	13.33 %
Planning	903,492	408,738	494,754	1,057,117	462,393	594,724	1.07 %
Eng-Facilities Mgmt	695,168	12,889	682,279	1,377,775	334,351	1,043,424	1.88 %
City Council	150,131	1,211	148,920	155,216	180	155,036	0.28 %
City Manager's Office	1,548,939	804,347	744,592	1,736,535	857,141	879,394	1.59 %
Office of Shared Prosperity and Neighborhood Support	208,411	37,139	171,272	382,696	—	382,696	0.69 %
Human Resources	1,081,825	585,739	496,086	1,292,130	695,086	597,044	1.08 %
Public Information	301,463	134,041	167,422	344,547	134,883	209,664	0.38 %
City Clerk	417,500	283,403	134,097	510,424	320,407	190,017	0.34 %
Finance and Budget	3,471,606	2,651,276	820,330	3,523,869	2,616,020	907,849	1.64 %
Legal	1,042,951	529,757	513,194	1,020,713	514,761	505,952	0.91 %
Information Services	1,675,984	618,844	1,057,140	2,050,866	612,807	1,438,059	2.59 %
Subtotal	11,497,470	6,067,384	5,430,086	13,451,888	6,548,029	6,903,859	12.46 %
Total Without Debt	73,661,022	22,458,427	51,202,595	79,140,610	23,781,996	55,358,614	99.88 %
Debt Service	9,785,741	9,505,011	280,730	11,764,376	11,695,605	68,771	0.12 %
Total With Debt	83,446,763	31,963,438	51,483,325	90,904,986	35,477,601	55,427,385	100.00 %

FISCAL YEAR 2023 ADOPTED BUDGET
DISTRIBUTION OF THE CITY PORTION OF YOUR PROPERTY TAX PAYMENT
RESIDENTIAL PROPERTY EXAMPLE

For a residential property, with an assessed value of $159,503 (and a taxable value of $86,339) the City portion of their Fiscal Year 2023 (July 1, 2022 - June 30, 2023) tax bill would be $791.82 with homestead tax credit. The distribution of their tax dollars to City departments & divisions would be:

CITY OF DUBUQUE DEPARTMENT/DIVISION	NET OPERATING EXPENSE	DEBT SERVICE	TOTAL
Police	220.92		220.92
Emergency Comm. Center	15.84		15.84
Fire	163.12	0.29	163.41
Emergency Management	1.51		1.51
Subtotal	401.39	0.29	401.68
Human Rights	5.79		5.79
Health Services	8.16		8.16
Park Division	53.22		53.22
Civic Center	17.27		17.27
Grand River Center	10.69		10.69
Recreation	34.37		34.37
Library	55.83		55.83
Subtotal	185.33	—	185.33
Airport	5.94		5.94
Transit	22.49		22.49
Public Works	16.94		16.94
Engineering	15.76		15.76
Economic Development	36.03		36.03
Housing & Comm. Dev.	6.97		6.97
Purchase of Services	1.43		1.43
Subtotal	105.56	—	105.56
Planning	8.47		8.47
Eng - Facilities Mgmt	14.89		14.89
City Council	2.22		2.22
City Manager's Office	12.59		12.59
Office of Shared Prosperity and Neighborhood Support	5.46		5.46
Human Resources	8.55		8.55
Public Information	3.01		3.01
City Clerk	2.69		2.69
Finance	12.99	0.66	13.65
Legal	7.21		7.21
Information Services	20.51		20.51
Subtotal	98.59	0.66	99.25
GRAND TOTAL	790.87	0.95	791.82

BUDGET REVENUE BY CATEGORY

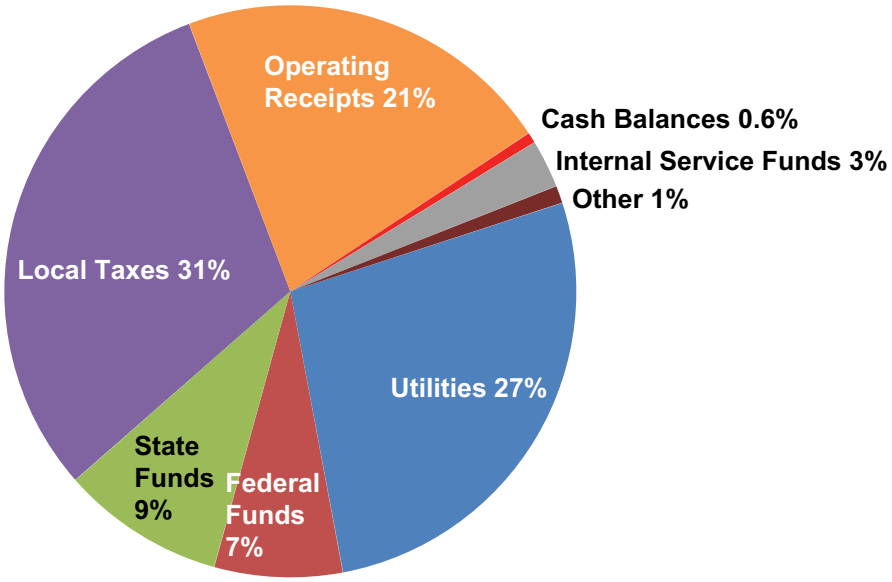


FY 2023 ADOPTED REVENUE BUDGET $208,768,883

SUMMARY OF TOTAL REVENUES
BY REVENUE CATEGORY

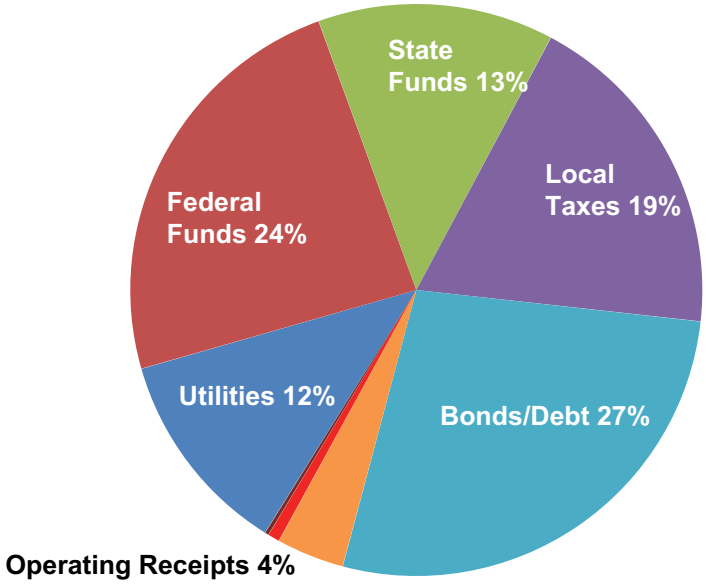
Revenue Category	FY 2022 Actual	FY 2021 Actual	FY 2022 Budget	FY23 Adopted Budget	% Change from Adopted FY22
Taxes					
Property Taxes	25,907,299	26,301,255	26,215,401	26,215,898	— %
Local Option Sales Tax	9,601,288	11,250,290	11,457,892	13,006,777	13.52 %
Hotel/Motel Taxes	2,262,630	1,704,074	2,223,381	2,840,773	27.77 %
Gaming Tax	498,217	624,562	580,110	780,669	34.57 %
Utility franchise tax	5,580,710	5,384,903	5,782,162	5,812,306	0.52 %
Other Taxes	10,013,067	12,182,940	11,710,546	12,999,209	11.00 %
Total Taxes	53,863,211	57,448,024	57,969,492	61,655,632	0.46 %
Licenses & Permits					
Licenses & Permits	1,703,906	2,309,998	1,955,835	2,030,903	3.84 %
Total Licenses & Permits	1,703,906	2,309,998	1,955,835	2,030,903	(1.09)%
Use of Money & Property					
Interest Earnings	1,899,872	925,005	1,030,435	832,456	(19.21)%
Gaming Leases	4,509,520	5,670,718	5,799,954	8,110,582	39.84 %
Other Uses of Money	8,582,779	9,742,237	9,201,274	8,104,338	(11.92)%
Total Use of Money & Property	14,992,171	16,337,960	16,031,663	17,047,376	(2.79)%
Intergovernmental Revenue					
Federal Grants	10,391,622	27,534,661	12,859,924	26,646,860	107.21 %
State Road Use Funds	7,408,566	8,626,083	7,556,866	7,600,000	0.57 %
State Grants	20,478,785	19,393,567	12,665,812	14,539,464	14.79 %
County Contributions	1,091,869	806,643	987,789	950,838	(3.74)%
Total Intergovernmental Revenue	39,370,842	56,360,954	34,070,391	49,737,162	(9.56)%
Charges for Services					
Utility Charges	35,958,950	34,860,205	42,942,841	48,437,814	12.80 %
Other Charges for Services	3,216,592	2,882,460	3,204,755	3,143,834	(1.90)%
Total Charges for Services	39,175,542	37,742,665	46,147,596	51,581,648	3.17 %
Special Assessments	114,964	127,541	187,000	184,524	(1.32)%
Miscellaneous Revenue					
Internal Charges	4,328,175	4,477,240	4,767,682	4,688,513	(1.66)%
Proceeds from Bonds	14,652,393	45,565,617	12,277,457	17,799,973	44.98 %
Other Miscellaneous Revenue	5,515,854	14,820,739	4,202,866	4,043,152	(3.80)%
Total Miscellaneous Revenue	24,496,422	64,863,596	21,248,005	26,531,638	24.87 %
Total Revenues Before Transfers	**173,717,058**	**235,190,738**	**177,609,982**	**208,768,883**	**17.54 %**
Transfers	30,403,769	30,762,048	36,039,770	43,219,328	19.92 %
Grand Total Revenues	204,120,827	265,952,786	213,649,752	251,988,211	17.94 %

WHERE THE MONEY COMES FROM
2023 OPERATING BUDGET



TOTAL ADOPTED OPERATING BUDGET $151,954,657

2023 CAPITAL BUDGET



TOTAL ADOPTED CAPITAL BUDGET $69,262,412

*** 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	FY22 Total Adopted Revenues	FY23 Total Adopted Budget		FY23 Adopted Operating Budget		FY23 Adopted Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Utilities							
Water	13,520,395	13,795,271	6.24 %	9,483,328	6.24 %	4,311,943	6.23 %
Sewer	13,957,026	14,140,714	6.39 %	13,728,695	9.03 %	412,019	0.59 %
Solid Waste	5,025,443	4,971,874	2.25 %	4,523,219	2.98 %	448,655	0.65 %
Parking	2,757,545	2,810,424	1.27 %	2,808,124	1.85 %	2,300	— %
Stormwater	7,715,677	6,334,529	2.86 %	5,201,585	3.42 %	1,132,944	1.64 %
Landfill	5,012,779	6,214,942	2.81 %	4,825,822	3.18 %	1,389,120	2.01 %
Salt Operations	104,387	113,562	0.05 %	113,562	0.07 %	—	— %
Transit	478,225	836,285	0.38 %	440,553	0.29 %	395,732	0.57 %
Subtotal	48,571,477	49,217,601	22.25 %	41,124,888	27.06 %	8,092,713	11.68 %
Federal Funds							
Community Development	1,340,383	1,215,624	0.55 %	620,624	0.41 %	595,000	0.86 %
HUD Lead Grant	1,218,756	446,011	0.20 %	446,011	0.29 %	—	— %
Federally Assisted Housing	6,825,712	6,831,890	3.09 %	6,831,890	4.50 %	—	— %
Federal Grants - AmeriCorps	203,761	267,913	0.12 %	267,913	0.18 %	—	— %
Federal Grants - Continuum Care	84,739	—	— %	—	— %	—	— %
Federal Grants - Law Enforcement	115,992	104,395	0.05 %	104,395	0.07 %	—	— %
Federal CARES Act	296,712	241,148	0.11 %	241,148	0.16 %	—	— %
Federal American Rescue Plan Act	—	12,222,773	5.53 %	794,698	0.52 %	11,428,075	16.50 %
Federal Assistance	1,060,614	1,794,389	0.81 %	60,614	0.04 %	1,733,775	2.50 %
Federal Transportation	1,200,000	—	— %	—	— %	—	— %
Federal Transit Authority	2,111,387	1,617,479	0.73 %	1,617,479	1.06 %	—	— %
Federal HUD Resiliency Grant	674,000	—	— %	—	— %	—	— %
Federal Aviation Administration	315,000	2,790,000	1.26 %	—	— %	2,790,000	4.03 %
Subtotal	15,447,056	27,531,622	12.45 %	10,984,772	7.23 %	16,546,850	23.89 %
State Funds							
State Health Grant/Lead Grant	8,802	8,802	— %	8,802	0.01 %	—	— %
State Police Program Grant	4,138	75	— %	75	— %	—	— %
State Iowa Finance Authority	141,283	141,283	0.06 %	—	— %	141,283	0.20 %
State Flood Mitigation	9,411,735	9,107,969	4.12 %	4,681,919	3.08 %	4,426,050	6.39 %
State RISE Grant	—	1,000,000	0.45 %	—	— %	1,000,000	1.44 %
State Transit	322,136	332,156	0.15 %	332,156	0.22 %	—	— %
State Airport Grant	366,000	25,000	0.01 %	25,000	0.02 %	—	— %
Highway Maintenance & Trails Grants	803,748	14,098	0.01 %	14,098	0.01 %	—	— %
Road Use Tax	8,628,139	11,519,861	5.21 %	7,840,669	5.16 %	3,679,192	5.31 %
Industrial and Commercial State Backfill	1,324,516	1,130,472	0.51 %	1,130,472	0.74 %	—	— %
Mobile Home Tax	44,331	33,986	0.02 %	33,986	0.02 %	—	— %
Subtotal	21,054,828	23,313,702	10.54 %	14,067,177	9.26 %	9,246,525	13.35 %
Local Taxes							
Property Tax	26,205,437	26,205,437	11.85 %	26,205,437	17.25 %	—	— %
Hotel/Motel Tax	2,223,381	2,840,773	1.28 %	2,840,773	1.87 %	—	— %
Military Service	8,065	7,820	— %	7,820	0.01 %	—	— %
Monies & Credits	149,673	137,477	0.06 %	137,477	0.09 %	—	— %
Ag Land Tax	9,964	10,461	— %	10,461	0.01 %	—	— %
TIF Increment Property Tax	11,447,311	12,916,767	5.84 %	8,983,061	5.91 %	3,933,706	5.68 %
DRA-Parimutuel Tax	276,110	396,669	0.18 %	396,669	0.26 %	—	— %

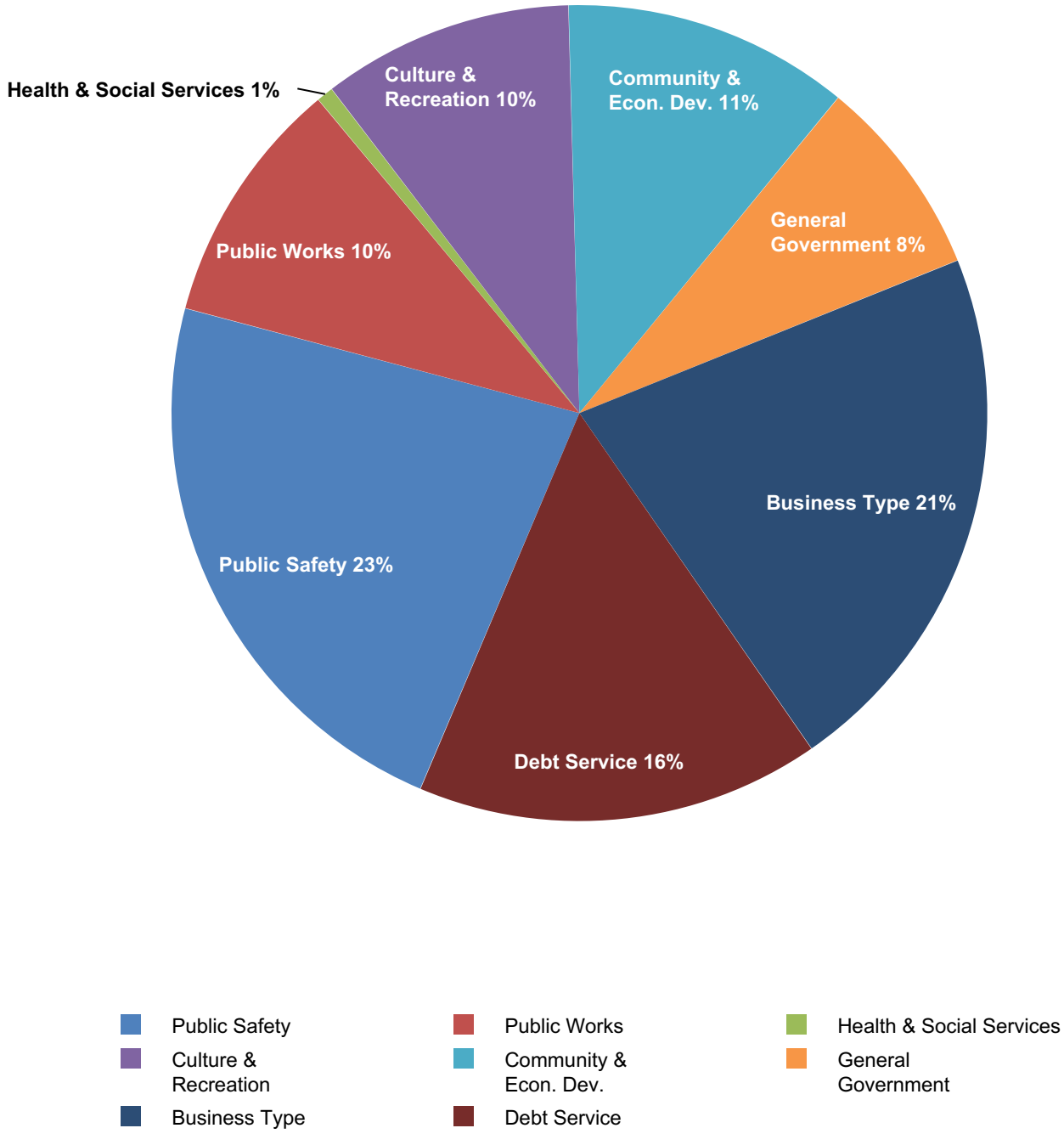
SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME

Revenue Type	FY22 Total Adopted Revenues	FY23 Total Adopted Budget		FY23 Adopted Operating Budget		FY23 Adopted Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Diamond Jo-Tax on Bets	304,000	384,000	0.17 %	384,000	0.25 %	—	— %
Sales Tax-50% and 20%	9,462,978	12,169,712	5.50 %	7,437,831	4.89 %	4,731,881	6.83 %
Sales Tax-30%	4,459,192	4,691,082	2.12 %	234,138	0.15 %	4,456,944	6.43 %
Subtotal	54,546,111	59,760,198	27.01 %	46,637,667	30.69 %	13,122,531	18.95 %
Operating Receipts							
Airport	3,097,754	3,448,897	1.56 %	3,448,897	2.27 %	—	— %
Ambulance	2,337,154	2,572,368	1.16 %	2,572,368	1.69 %	—	— %
Animal Licenses/Impoundments Fee	270,997	270,997	0.12 %	270,997	0.18 %	—	— %
Business License/Permits	273,008	260,853	0.12 %	260,853	0.17 %	—	— %
Cable TV	616,461	646,212	0.29 %	645,292	0.42 %	920	— %
County Participation Comm. Center	557,814	589,281	0.27 %	589,281	0.39 %	—	— %
County Payment	369,887	335,839	0.15 %	335,839	0.22 %	—	— %
Dental Premium Reimbursements	191,346	194,748	0.09 %	194,748	0.13 %	—	
Diamond Jo-Admissions	500,000	500,000	0.23 %	500,000	0.33 %	—	— %
DRA-Equity Distribution (Used for CIP only)	2,774,236	2,802,525	1.27 %	181,115	0.12 %	2,621,410	3.78 %
DRA-Gaming used for America's River Project/Parking/Fire Debt Abatement	7,125	6,731	— %	6,731	— %	—	— %
DRA-Gaming Revenues (Lease & Slots)	5,517,833	7,505,946	3.39 %	7,505,946	4.94 %	—	— %
DRA-Police Overtime - Security	96,884	—	— %	—	— %	—	— %
Dubuque Casino Hotel & Diamond Jo Lease	691,429	656,589	0.30 %	656,589	0.43 %	—	— %
Engineering Division incl' Riverfront Leases	3,495,047	4,052,706	1.83 %	4,052,706	2.67 %	—	— %
Federal Building Leases	338,375	334,225	0.15 %	334,225	0.22 %	—	— %
Golf	951,108	923,707	0.42 %	923,707	0.61 %	—	— %
Information Services Recharges	618,844	612,807	0.28 %	612,807	0.40 %	—	— %
Inspection (Building/Health/Fire/Planning)	764,162	832,901	0.38 %	832,901	0.55 %	—	— %
Interest Earnings-Tax Funds	461,062	461,015	0.21 %	461,015	0.30 %	—	— %
Iowa District Court Fines	351,523	328,605	0.15 %	328,605	0.22 %	—	— %
Library Receipts	39,705	52,498	0.02 %	52,498	0.03 %	—	— %
Misc./Administration Overhead Charges	543,851	528,796	0.24 %	498,796	0.33 %	30,000	0.04 %
Public Works	26,657	21,613	0.01 %	21,613	0.01 %	—	— %
Park	229,542	254,217	0.11 %	254,217	0.17 %	—	— %
Port of Dubuque Marina	181,026	208,426	0.09 %	208,426	0.14 %	—	— %
Police	111,247	409,137	0.18 %	409,137	0.27 %	—	— %
Recreation	613,367	545,205	0.25 %	545,205	0.36 %	—	— %
Rental Housing	558,935	573,030	0.26 %	573,030	0.38 %	—	— %
Utility Franchise Fees	5,208,865	5,252,504	2.37 %	5,252,504	3.46 %	—	— %
Zoning	47,334	54,638	0.02 %	54,638	0.04 %	—	— %
Subtotal	31,842,578	35,237,016	15.93 %	32,584,686	21.44 %	2,652,330	3.83 %
Cash Balances							
Tax Funds	523,154	1,392,909	0.63 %	926,099	0.61 %	466,810	0.67 %
Non-Enterprise Const.& Oper. Funds	109,608	—	— %	—	— %		— %
Subtotal	632,762	1,392,909	0.63 %	926,099	0.61 %	466,810	0.67 %
Land Sales--Industrial Parks	580,613	696,000	0.31 %	324,500	0.21 %	371,500	0.54 %
Homeownership Sale Proceeds	60,000	260,000	0.12 %	—	— %	260,000	0.38 %
Farm Land Rents	41,828	58,786	0.03 %	58,786	0.04 %		— %
SRF Loans (Sewer Abated)	5,170,303	5,051,897	2.28 %	—	— %	5,051,897	7.29 %
SRF Loans (Stormwater Abated Debt)	—	2,600,000	1.18 %	—	— %	2,600,000	3.75 %

SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME

Revenue Type	FY22 Total Adopted Revenues	FY23 Total Adopted Budget		FY23 Adopted Operating Budget		FY23 Adopted Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
G.O. Bonds (Solid Waste Abated)	175,000	—	— %	—	— %	—	— %
G.O. Bonds (GDTIF Abated)	5,350,000	3,234,518	1.46 %	—	— %	3,234,518	4.67 %
G.O. Bonds (RUT/Sales Tax Abated)	1,582,154	6,913,558	3.13 %	—	— %	6,913,558	9.98 %
Loan Repayments							
UDAG	7,000	7,000	— %	—	— %	7,000	0.01 %
Econ. Dev-Loan Pool and ED	475,844	500,844	0.23 %	300,844	0.20 %	200,000	0.29 %
Washington Neighborhood	40,000	40,000	0.02 %	—	— %	40,000	0.06 %
Homeownership	3,000	—	— %	—	— %	—	— %
Rehab/RRP	46,556	42,330	0.02 %	12,330	0.01 %	30,000	0.04 %
Special Assessments	187,000	184,524	0.08 %	—	— %	184,524	0.27 %
Private Funding	1,398,052	898,190	0.41 %	815,259	0.54 %	82,931	0.12 %
Subtotal	15,117,350	20,487,647	9.26 %	1,511,719	0.99 %	18,975,928	27.40 %
Budget Less Service Funds	187,212,162	216,940,695	98.07 %	147,837,008	97.29 %	69,103,687	99.77 %
Internal Service Funds	4,023,032	4,276,374	1.93 %	4,117,649	2.71 %	158,725	0.23 %
Total Budget	**191,235,194**	**221,217,069**	**100.00 %**	**151,954,657**	**100.00 %**	**69,262,412**	**100.00 %**

HOW THE MONEY IS SPENT
FY 2023 ADOPTED OPERATING BUDGET



TOTAL ADOPTED OPERATING BUDGET $151,954,657

*** 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 2022 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	% Change from Adopted FY22
OPERATING EXPENDITURES					
Public Safety					
Police	15,150,514	15,050,040	16,855,028	17,234,885	2.25%
Emergency Comm. Center	1,653,401	1,536,192	1,676,152	1,716,364	2.40%
Fire	11,596,741	11,924,199	12,518,221	14,316,651	14.37%
Disaster Services	107,630	107,525	107,617	107,525	-0.09%
Health Services - Animal Control	361,869	388,767	427,858	446,676	4.40%
Public Works - Flood Control	240,466	98,598	209,093	207,534	-0.75%
Housing - Code Enforcement	750,191	491,607	—	938,327	—%
Total Public Safety	29,860,812	29,596,928	31,793,969	34,967,962	9.98%
Debt Service	(593,517)	(682,454)	(309,136)	(389,663)	26.05%
Total Public Safety without Debt Service	29,267,295	28,914,474	31,484,833	34,578,299	9.83%
Public Works					
Airport	4,231,659	5,208,752	4,248,050	4,405,061	3.70%
Public Works	6,940,705	7,186,193	7,583,389	8,237,077	8.62%
Engineering	5,520,914	6,719,003	6,017,381	7,554,417	25.54%
Total Public Works	16,693,278	19,113,948	17,848,820	20,196,555	13.15%
Debt Service	(4,327,557)	(7,842,113)	(3,360,580)	(5,287,348)	57.33%
Total Public Works without Debt Service	12,365,721	11,271,835	14,488,240	14,909,207	2.91%
Health & Social Services					
Office of Equity and Human Rights	476,409	436,737	510,511	409,025	-19.88%
Health Services	403,782	461,193	492,561	592,863	20.36%
Purchase of Services	20,000	10,000	—	—	—%
Total Health & Social Services	900,191	907,930	1,003,072	1,001,888	-0.12%
Culture & Recreation					
Parks	3,469,461	3,489,138	3,958,063	4,234,397	6.98%
Civic Center	1,715,389	1,097,866	1,085,016	1,250,980	15.30%
Conference Center	430,642	407,362	740,870	774,822	4.58%
Recreation	3,545,122	2,850,348	4,067,071	4,676,892	14.99%
Library	3,755,864	3,664,997	4,102,185	4,221,161	2.90%
Economic Development-Arts & Cultural Affairs	353,656	347,730	433,005	455,492	5.19%
Total Culture & Recreation	13,270,134	11,857,441	14,386,210	15,613,744	8.53%
Debt Service	(951,266)	(881,253)	(499,747)	(462,743)	-7.40%
Total Culture & Rec without Debt Service	12,318,868	10,976,188	13,886,463	15,151,001	9.11%
Community & Economic Development					
Economic Development	8,352,535	23,183,079	8,473,577	9,258,520	9.26%
Housing & Comm. Development	8,231,633	8,770,181	10,162,338	9,399,528	-7.51%

SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM

State Program / Department	FY 2022 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	% Change from Adopted FY22
Planning Services	945,420	766,601	903,492	1,057,117	17.00%
Office of Shared Prosperity and Neighborhood Support	126,888	71,556	208,411	390,406	87.33%
Purchase of Services	109,362	126,756	100,000	100,000	—%
Total Comm. & Econ. Development (CED)	17,765,838	32,918,173	19,847,818	20,205,571	1.80%
Debt Service	(3,387,155)	(17,965,096)	(3,027,204)	(2,937,052)	-2.98%
Total CED without Debt Service	14,378,683	14,953,077	16,820,614	17,268,519	2.66%
General Government					
Engineering - Facilities Management	785,558	511,444	—	1,358,351	—%
Historic Federal Building - Housing	435,298	350,247	414,650	0	—%
City Council	118,740	110,289	150,131	155,216	3.39%
Human Resources	801,364	859,226	1,081,825	1,292,130	19.44%
Public Information Office	855,004	726,106	912,314	989,839	8.50%
City Manager's Office	991,311	874,688	1,123,644	1,281,043	14.01%
City Clerk	404,846	396,799	417,500	510,424	22.26%
Finance	3,362,252	3,321,943	3,683,105	3,738,775	1.51%
Legal	1,073,134	929,525	1,042,951	1,020,713	-2.13%
Information Services	1,381,550	1,716,712	1,675,994	2,050,866	22.37%
Total General Government	10,209,057	9,796,979	10,502,114	12,397,357	18.05%
Debt Service	(554,978)	(396,850)	(211,499)	(324,267)	53.32%
Total General Government without Debt Service	9,654,079	9,400,129	10,290,615	12,073,090	17.32%
Business Type					
Parks - Stormwater	173,963	90,398	140,772	158,908	12.88%
Public Information Office - Stormwater	5,480	7,525	91,142	60,255	-33.89%
Water	10,262,847	17,489,456	9,633,299	8,869,726	-7.93%
Water Resource & Recovery Center	11,058,040	15,016,045	10,432,298	10,830,527	3.82%
Parking Division	5,158,654	4,887,993	4,837,899	4,873,420	0.73%
Transit	4,128,075	6,474,165	4,260,456	4,508,790	5.83%
Public Works- Solid Waste & Landfill	6,795,287	7,147,366	7,484,753	8,191,413	9.44%
Public Works- Salt Operations	305,918	119,885	104,387	113,562	8.79%
Public Works- Garage Service	1,864,063	1,842,182	2,080,475	2,235,603	7.46%
Public Works- Sewer/Stormwater Maint.	1,016,743	846,151	1,052,707	1,000,423	-4.97%
Engineering - Sewer/Stormwater Improv.	3,475,518	5,045,845	4,641,216	4,907,162	5.73%
Parks - Service Fund	—	—	—	119,944	—%
Engineering - Service Fund	1,428,511	1,475,576	1,751,037	1,701,847	-2.81%
Finance - Meter Reads/Service	5,915	10,873	—	—	—%
Total Business Type	45,679,014	60,453,460	46,510,441	47,571,580	2.28%
Debt Service	(18,067,628)	(33,039,657)	(15,964,916)	(14,935,671)	-6.45%
Total Business Type without Debt Service	27,611,386	27,413,803	30,545,525	32,635,909	6.84%
Total Expenditures without Debt	106,496,223	103,837,436	118,519,362	127,617,913	7.68%

SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM

State Program / Department	FY 2022 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	% Change from Adopted FY22
Total Debt Service	27,882,101	60,807,423	23,373,082	24,336,744	4.12%
TOTAL OPERATING EXPENDITURES	**134,378,324**	**164,644,859**	**141,892,444**	**151,954,657**	**7.09%**
Capital Improvement Projects (CIP)					
Public Safety	570,905	28,700	2,044,027	1,331,588	-34.85%
Public Works	18,432,714	14,281,982	15,393,959	25,074,607	62.89%
Health and Social Services	—	285,000	—	20,000	—%
Culture & Recreation	2,289,843	3,697,854	1,991,485	8,925,320	348.17%
Community & Economic Development	5,790,166	5,208,260	8,371,702	9,320,997	11.34%
General Government	1,742,291	466,204	2,611,914	2,410,961	-7.69%
Business Type	14,399,250	13,989,817	18,909,663	22,178,939	17.29%
TOTAL CIP EXPENDITURES	**43,225,169**	**37,957,817**	**49,322,750**	**69,262,412**	**40.43%**
Total Expenditures Before Transfers	**177,603,493**	**202,602,676**	**191,215,194**	**221,217,069**	**15.69%**
Interfund Transfers	30,663,719	30,762,048	36,039,770	43,219,328	19.92%
Grand Total Expenditures	208,267,212	233,364,724	227,254,964	264,436,397	16.36%

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

CITY OF DUBUQUE

FY 2023

GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2022 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	% Change from Adopted FY22
PROGRAM EXPENSE *					
EMPLOYEE EXPENSE	60,078,104	59,850,209	67,736,318	72,110,648	6.46%
SUPPLIES & SERVICES	42,593,073	40,646,787	45,553,267	48,441,188	6.34%
CAPITAL OUTLAY	3,071,523	2,656,191	4,433,043	6,106,686	37.75%
SUBTOTAL	105,742,700	103,153,187	117,722,628	126,658,522	7.59%
DEBT SERVICE	27,882,101	60,807,423	23,373,082	24,336,744	4.12%
NON-EXPENSE ACCOUNTS	753,522	684,249	796,734	959,391	20.42%
TOTAL OPERATING BUDGET	**134,378,323**	**164,644,859**	**141,892,444**	**151,954,657**	**7.09%**
CAPITAL IMPROVEMENTS	43,514,646	37,795,790	49,164,309	69,262,412	40.88%
TOTAL BUDGET	**177,892,969**	**202,440,649**	**191,056,753**	**221,217,069**	**15.79%**
*** Excludes transfers and non-program expense for self-insurance, Metro Landfill accounts & Agency Fund accounts**					
OPERATING EXPENDITURES BY FUND					
100 GENERAL FUND	62,026,908	59,348,392	68,885,005	74,704,876	8.45%
205 TRUST & AGENCY FUND	242	249	—	—	—%
210 TIF-METRIX/NORDSTROM	1,069,545	1,176,013	1,332,882	1,885,522	41.46%
215 TIF-N CASCADE HOUSING	31,006	—	—	—	—%
216 TIF- ENGLISH RIDGE	129,687	13,043	73,909	73,909	—%
217 TIF - SOUTH POINTE	—	22,111	17,561	31,373	78.65%
218 TIF - RUSTIC POINT	—	—	2,681	2,681	—%
225 TIF-TECH PARK SOUTH	97,650	39,810	41,252	39,166	-5.06%
231 TIF-LAKE RIDGE	17,132	19,360	18,702	19,360	3.52%
240 TIF-GREATER DOWNTOWN	1,109,434	1,293,590	1,445,145	1,290,088	-10.73%
250 ROAD USE TAX FUND	6,385,400	6,198,175	7,334,385	7,775,194	6.01%
260 COMM DEVEL FUND	1,027,651	595,311	601,378	620,624	3.20%
266 GUARDIAN ANGEL	1,875	533	—	—	—%
269 CIRCLES DONATIONS	1,061	208	8,000	337,716	4,121.45%
270 RRP LOAN REPAYMENTS	—	—	6,731	—	—%
275 LEAD GRANT PROGRAM	334,087	317,397	433,756	446,011	2.83%
280 SECTION 8 HOUSING FD	5,766,514	6,470,937	6,986,383	7,004,272	0.26%
290 CABLE TV FUND	583,297	497,184	610,861	645,292	5.64%
293 VETERANS MEMORIAL	2,030	42,974	—	17,233	—%
295 LIBRARY GIFTS TR FD	138,749	66,365	77,402	35,650	-53.94%
297 STYLEMASTER/CANINE	3,102	—	5,000	5,000	—%
400 DEBT SERVICE FUND	12,165,589	32,884,514	9,785,741	11,764,376	20.22%
500 ELLA LYONS PEONY TR	—	1,430	2,000	2,000	—%
550 LIBRARY PERMENANENT TR	1,760	—	—	—	—%
600 TRANSIT FUND	3,773,789	3,426,614	3,846,896	4,117,241	7.03%
605 INTERMODAL RAMP FUND	30,238	50,948	50,610	40,246	-20.48%
610 SEWAGE UTIL-OPER FD	11,963,510	15,783,708	11,488,643	11,918,578	3.74%
OPERATING EXPENDITURES BY FUND					
620 STORMWATER UTILITY	3,754,329	5,214,730	4,778,350	4,978,442	4.19%
630 PARKING FAC-OPER FD	3,152,852	2,877,423	2,826,227	2,864,506	1.35%
640 WATER UTIL-OPER FUND	10,314,850	17,540,634	9,662,972	8,912,677	-7.76%

CITY OF DUBUQUE

FY 2023

GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2022 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	% Change from Adopted FY22
670 SOLID WASTE COLLECTION	3,059,907	3,018,476	3,133,490	3,843,571	22.66%
680 SALT OPERATIONS	305,918	119,885	104,387	113,562	8.79%
800 ENGINEERING SERV FD	1,441,064	1,486,902	1,900,357	1,882,046	-0.96%
810 GARAGE SERVICE FUND	1,864,063	1,842,182	2,080,475	2,235,603	7.46%
820 GENERAL SERVICE FUND	—	—	—	—	—%
830 STORES/PRINTING FUND	(13,631)	17,298	—	—	—%
940 LANDFILL OPER FUND	3,735,381	4,128,890	4,351,263	4,347,842	-0.08%
TOTAL OPERATING BUDGET	134,274,989	164,495,286	141,892,444	151,954,657	**7.09%**
CAPITAL EXPENDITURES BY FUND					
100 GENERAL FUND	2,028,928	4,062,363	2,354,811	4,501,410	91.16%
241 TAX INCRE-DOWNTOWN LOAN	450,313	665,664	175,000	200,000	14.29%
250 ROAD USE TAX FUND	619,061	271,223	2,445,000	3,679,192	50.48%
260 COMM DEVEL FUND	648,999	334,679	739,005	595,000	-19.49%
263 STATE CDBG	—	334,232	—	—	—%
264 HUD RESILIENCY FUND	10,470,488	6,894,279	674,000	—	—%
265 UDAG REPAYMENTS	2,950	—	7,000	7,000	—%
268 HOUSING TRUST FUND	175,634	179,616	231,283	231,283	—%
270 STATE RENTAL REHAB	102,667	311,614	30,000	30,000	—%
275 LEAD PAINT GRANT	217,362	488,860	800,000	—	—%
290 CABLE TV	6,751	2,026	5,600	920	-83.57%
300 STREET CONST FUND	3,818,362	2,114,675	5,117,624	7,717,990	50.81%
340 SALES TAX INCRFEMENT	1,552,172	1,819,644	6,850,000	4,426,050	-35.39%
350 SALES TAX CONSTR. FD	1,707,779	1,268,930	4,171,538	11,527,839	176.35%
360 GENERAL CONSTR FUND	5,499,941	3,070,328	9,369,498	10,022,914	6.97%
370 GOLF CONSTRUCTION FD	—	—	20,000	—	—%
390 AIRPORT CONST FUND	1,645,202	1,984,372	848,000	4,586,875	440.91%
600 TRANSIT FUND	239,768	2,525,000	1,301,076	395,732	-69.58%
670 REFUSE COLLECTION FD	3,831	3,452	847,751	543,994	-35.83%
700 AMERICA'S RIVER FD	3,161	—	—	—	—%
710 SAN-SEWER CONST FD	2,605,961	912,998	5,920,553	8,953,440	51.23%
720 STORM SEWER CONST FD	8,197,431	6,963,968	3,810,977	5,382,944	41.25%
730 PARKING FAC CONST FD	90,137	467,754	81,305	85,231	4.83%
740 WATER CONST FUND	3,240,542	3,108,899	3,279,268	4,826,753	47.19%
810 GARAGE SERVICE FUND	14,260	2,555	42,200	158,725	276.13%
940 LANDFILL OPER FUND	9,270	8,655	42,820	1,389,120	3,144.09%
TOTAL CAPITAL BUDGET	**43,350,970**	**37,795,786**	**49,164,309**	**69,262,412**	**40.88%**
TOTAL BUDGET (excl' transfers)	**177,625,959**	**202,291,072**	**191,056,753**	**221,217,069**	**15.79%**

CITY OF DUBUQUE

FISCAL YEAR 2023 ADOPTED BUDGET

BY MAJOR CATEGORIES AND DEPARTMENT & CAPITAL BUDGET BY DEPARTMENT

DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	NON-EXP ACCOUNTS	SUBTOTAL OPERATING	DEBT SERVICE	TOTAL BUDGET
Police Department	14,701,142	1,601,604	875,683	—	17,178,429	56,456	17,234,885
Emergency Communications	1,608,821	91,829	1,000	—	1,701,650	14,714	1,716,364
Fire Department	11,886,924	1,865,934	245,300	—	13,998,158	318,493	14,316,651
Emergency Management	—	107,525	—	—	107,525	—	107,525
Office of Equity and Human Rights	318,052	90,973	—	—	409,025	—	409,025
Health Services	660,465	373,684	5,390	—	1,039,539	—	1,039,539
Multicultural Family Center	367,095	39,322	—	—	406,417	—	406,417
Park Division	2,771,160	1,032,912	557,500	—	4,361,572	151,677	4,513,249
AmeriCorps	615,987	36,106	350	—	652,443	—	652,443
Civic Center Division	27,526	1,006,567	175,000	—	1,209,093	41,887	1,250,980
Grand River Center	27,526	557,606	160,680	—	745,812	29,010	774,822
Recreation Division	2,040,783	1,458,380	104,080	—	3,603,243	14,789	3,618,032
Library Department	2,730,555	1,197,754	67,472	—	3,995,781	225,380	4,221,161
Water Department	2,514,330	2,702,358	960,568	—	6,177,256	2,692,470	8,869,726
Water & Resource Recovery Center	1,539,004	3,436,023	280,600	—	5,255,627	5,574,900	10,830,527
Parking Division	718,911	1,149,501	210,253	—	2,078,665	2,794,755	4,873,420
Airport	1,657,126	2,263,444	217,670	—	4,138,240	266,821	4,405,061
Transit Division	2,774,841	1,337,331	45,315	—	4,157,487	351,303	4,508,790
Public Works	8,752,327	8,417,134	1,096,781	966,357	19,232,599	753,013	19,985,612
Engineering	4,013,408	2,650,141	959,110	—	7,622,659	7,899,118	15,521,777
Economic Development	413,913	5,904,755	2,800	—	6,321,468	2,937,052	9,258,520
Housing & Community Dev	3,464,329	6,862,838	10,688	—	10,337,855	—	10,337,855
Planning Services	801,301	249,835	5,981	—	1,057,117	—	1,057,117
Human Resources	1,010,818	281,312	—	—	1,292,130	—	1,292,130
Office of Shared Prosperity and Neighborhood Support	324,654	65,402	350	—	390,406	—	390,406
Public Information Office	786,919	256,095	7,080	—	1,050,094	—	1,050,094
City Council	90,419	64,797	—	—	155,216	—	155,216
City Manager's Office	1,281,071	447,264	8,200	—	1,736,535	—	1,736,535
City Clerk's Office	354,948	150,181	5,295	—	510,424	—	510,424
Finance	1,827,378	1,701,807	1,650	(6,966)	3,523,869	214,906	3,738,775
Legal Services	794,983	225,730	—	—	1,020,713	—	1,020,713
Information Services	1,233,932	715,044	101,890	—	2,050,866	—	2,050,866
Purchase of Services	—	100,000	—	—	100,000	—	100,000
TOTAL DEPTS/DIVISIONS	**72,110,648**	**48,441,188**	**6,106,686**	**959,391**	**127,617,913**	**24,336,744**	**151,954,657**

CITY OF DUBUQUE

FISCAL YEAR 2023 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
General	Police Department	14,701,142	1,596,604	875,683	—	—	17,173,429
	Emergency Communications	1,608,821	91,829	1,000	—	—	1,701,650
	Fire Department	11,886,924	1,865,934	245,300	—	—	13,998,158
	Emergency Management	—	107,525	—	—	—	107,525
	Human Rights	318,052	90,973	—	—	—	409,025
	Health Services	660,465	373,684	5,390	—	—	1,039,539
	Multicultural Family Center	367,095	39,322	—	—	—	406,417
	Parks Division	2,555,061	969,126	539,300	—	—	4,063,487
	AmeriCorps	615,987	36,106	350	—	—	652,443
	Civic Center Division	27,526	1,006,567	175,000	—	—	1,209,093
	Grand River Center	27,526	557,606	160,680	—	—	745,812
	Recreation Division	1,985,641	1,378,805	104,080	—	—	3,468,526
	Library Department	2,730,499	1,162,160	67,472	—	—	3,960,131
	Airport Department	1,657,126	2,263,444	217,670	—	—	4,138,240
	Public Works Department	1,187,231	521,236	24,850	—	(498,454)	1,234,863
	Engineering Department	1,729,681	1,336,762	104,954	—	—	3,171,397
	Economic Development	413,913	2,562,656	2,800	—	—	2,979,369
	Housing & Community Dev	1,707,375	361,647	2,637	—	—	2,071,659
	Planning Services	801,301	249,835	5,981	—	—	1,057,117
	Human Resources	1,010,818	281,312	—	—	—	1,292,130
	Office of Shared Prosperity and Neighborhood Support	324,654	57,692	350	—	—	382,696
	Public Information Office	329,112	15,435	—	—	—	344,547
	City Council	90,419	64,797	—	—	—	155,216
	City Manager's Office	1,281,071	447,264	8,200	—	—	1,736,535
	City Clerk's Office	354,948	150,181	5,295	—	—	510,424
	Finance Department	1,827,378	1,694,841	1,650	—	—	3,523,869
	Legal Services	794,983	225,730	—	—	—	1,020,713
	Information Services	1,233,932	715,044	101,890	—	—	2,050,866
	Purchase of Services	—	100,000	—	—	—	100,000
	Total, General Fund	**52,228,681**	**20,324,117**	**2,650,532**	**—**	**(498,454)**	**74,704,876**
Transit	Transit Division	2,774,841	1,297,085	45,315	—	—	4,117,241
	Total, Transit Fund	**2,774,841**	**1,297,085**	**45,315**	**—**	**—**	**4,117,241**
Intermodal Ramp	Transit Division	—	40,246	—	—	—	40,246
	Total, Transit Fund	**—**	**40,246**	**—**	**—**	**—**	**40,246**

CITY OF DUBUQUE

FISCAL YEAR 2023 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
Debt Service	Police Department	—	—	—	56,456	—	56,456
	Emergency Communications	—	—	—	14,714	—	14,714
	Fire Department	—	—	—	318,493	—	318,493
	Park Division	—	—	—	151,677	—	151,677
	Civic Center Division	—	—	—	41,887	—	41,887
	Grand River Center	—	—	—	29,010	—	29,010
	Recreation Division	—	—	—	14,789	—	14,789
	Library Department	—	—	—	225,380	—	225,380
	Parking Division	—	—	—	2,012,000	—	2,012,000
	Airport Department	—	—	—	266,821	—	266,821
	Transit Division	—	—	—	351,303	—	351,303
	Public Works Department	—	—	—	83,650	—	83,650
	Engineering Department	—	—	—	5,046,238	—	5,046,238
	Economic Development	—	—	—	2,937,052	—	2,937,052
	Finance and Budget	—	—	—	214,906	—	214,906
	Total, Debt Service Fund	**—**	**—**	**—**	**11,764,376**	**—**	**11,764,376**
Tax Increment	Economic Development	—	3,342,099	—	—	—	3,342,099
	Total, Tax Increment Funds	**—**	**3,342,099**	**—**	**—**	**—**	**3,342,099**
Road Use Tax	Public Works Department	2,717,028	3,902,855	236,050	—	270,165	7,126,098
	Engineering Department	—	194,396	454,700	—	—	649,096
	Total, Road Use Tax Fund	**2,717,028**	**4,097,251**	**690,750**	**—**	**270,165**	**7,775,194**
Development	Recreation Division	55,142	79,575	—	—	—	134,717
	Housing & Community Dev	411,353	62,906	3,938	—	—	478,197
	Office of Shared Prosperity and Neighborhood Support	—	7,710	—	—	—	7,710
	Total, Comm. Dev. Fund	**466,495**	**150,191**	**3,938**	**—**	**—**	**620,624**
Circles Donations	Housing & Community Dev	134,316	203,400	—	—	—	337,716
	Total, Circles Donations	**134,316**	**203,400**	**—**	**—**	**—**	**337,716**
Lead Paint Grant	Housing & Community Dev	392,235	52,376	1,400	—	—	446,011
	Total, Lead Paint Grant	**392,235**	**52,376**	**1,400**	**—**	**—**	**446,011**

CITY OF DUBUQUE

FISCAL YEAR 2023 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
Section 8 Housing	Housing & Community Dev	819,050	6,182,509	2,713	—	—	7,004,272
	Total, Section 8 Housing Fund	**819,050**	**6,182,509**	**2,713**	**—**	**—**	**7,004,272**
Veterans Memorial	Parks Division	—	17,233	—	—	—	17,233
	Total, Veterans Memorial Fund	**—**	**17,233**	**—**	**—**	**—**	**17,233**
Stylemaster Trust	Police Department - Canine Unit	—	5,000	—	—	—	5,000
	Total Stylemaster Trust	**—**	**5,000**	**—**	**—**	**—**	**5,000**
Water Operating	Water Department	2,514,330	2,702,358	960,568	2,692,470	—	8,869,726
	Engineering Department - One Calls	42,951	—	—	—	—	42,951
	Total, Water Operating Fund	**2,557,281**	**2,702,358**	**960,568**	**2,692,470**	**—**	**8,912,677**
Sewer Operating	Water & Resource Recovery Center	1,539,004	3,436,023	280,600	5,574,900	—	10,830,527
	Public Works Department	442,583	221,907	14,000	—	35,626	714,116
	Engineering Department	159,649	50,299	163,987	—	—	373,935
	Total, Sewer Operating Fund	**2,141,236**	**3,708,229**	**458,587**	**5,574,900**	**35,626**	**11,918,578**
Solid Waste Operating	Public Works Department	1,903,848	1,128,474	719,218	8,904	83,127	3,843,571
	Total, Solid Waste Oper. Fund	**1,903,848**	**1,128,474**	**719,218**	**8,904**	**83,127**	**3,843,571**
Salt Operations	Public Works Department	—	107,624	—	—	5,938	113,562
	Total, Salt Operations	**—**	**107,624**	**—**	**—**	**5,938**	**113,562**
Stormwater Operating	Park Division	96,155	44,553	18,200	—	—	158,908
	Public Works Department	184,960	71,534	12,000	—	17,813	286,307
	Engineering Department	376,292	1,068,586	235,469	2,852,880	—	4,533,227
	Total, Stormwater Operating	**657,407**	**1,184,673**	**265,669**	**2,852,880**	**17,813**	**4,978,442**
Landfill							
DMASWA	Public Works Department	1,210,452	2,305,171	85,663	660,459	86,097	4,347,842
	Total, Landfill Operating Fund	**1,210,452**	**2,305,171**	**85,663**	**660,459**	**86,097**	**4,347,842**

CITY OF DUBUQUE

FISCAL YEAR 2023 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
Parking Operating	Parking Division	718,911	1,149,501	210,253	782,755	—	2,861,420
	Engineering Department	2,988	98	—	—	—	3,086
	Total, Parking Operating Fund	**721,899**	**1,149,599**	**210,253**	**782,755**	**—**	**2,864,506**
Cable TV	Public Information Office	412,392	225,820	7,080	—	—	645,292
	Total, Cable TV Fund	**412,392**	**225,820**	**7,080**	**—**	**—**	**645,292**
Expendable							
Library Gifts	Library Department	56	35,594	—	—	—	35,650
	Total, Expendable Library Gifts	**56**	**35,594**	**—**	**—**	**—**	**35,650**
Permanent	Park Division-Lyons Peony Trust	—	2,000	—	—	—	2,000
	Total, Permanent Funds	**—**	**2,000**	**—**	**—**	**—**	**2,000**
Internal							
Service Funds	Engineering Department	1,701,847	—	—	—	—	1,701,847
	Public Information Office	45,415	14,840	—	—	—	60,255
	Parks	119,944	—	—	—	—	119,944
	Public Works Department	1,106,225	158,333	5,000	—	966,045	2,235,603
	Total, Service Fund	**2,973,431**	**173,173**	**5,000**	**—**	**966,045**	**4,117,649**
TOTAL OPERATING BUDGET (excl' transfers)		**72,110,648**	**48,434,222**	**6,106,686**	**24,336,744**	**966,357**	**151,954,657**

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY23 Adopted Budget

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
GENERAL					
General	$ 22,367,646	$ 48,457,087	$ 9,737,736	$ 21,909,260	$ 19,643,161
Tort Liability	—	$ 13,229	—	$ 490,975	$ —
SUBTOTAL,General Funds	$ 22,367,646	$ 48,470,316	$ 9,737,736	$ 22,400,235	$ 19,643,161
SPECIAL REVENUE					
Road Use Tax Fund	$ 2,026,401	$ 9,569,740	$ —	$ —	$ 76,280
Tax Increment & Reserve	$ 3,696,348	$ 14,020,917	$ 200,000	$ —	$ 3,753,494
Trust & Agency	$ —	$ 72,786	$ —	$ 2,164,450	$ —
Special Assessments	$ —	$ 184,524	$ —	$ —	$ —
UDAG Repayments	$ 64,401	$ 7,000	$ —	$ —	$ 64,401
Community Development	$ 426,062	$ 1,467,370	$ —	$ —	$ 677,808
Customer Facility Charge	$ 280,472	$ 31,940	$ —	$ —	$ 312,412
HUD Resiliency	$ —	$ —	$ —	$ —	$ —
Circles Donations	$ 350,896	$ —	$ —	$ —	$ 13,180
Lead Grant Program	$ 165,000	$ 281,593	$ —	$ —	$ 582
Housing Trust Fund	$ —	$ 181,283	$ 50,000	$ —	$ —
RRP Repayments	$ 29,346	$ 36,900	$ —	$ —	$ 36,246
Section 8	$ 593,913	$ 6,669,237	$ 172,382	$ —	$ 431,260
Cable TV and Equipment Fund	$ 497,386	$ 565,599	$ —	$ —	$ 416,773
Veteran's Memorial Fund	$ 559	$ 33,809	$ —	$ —	$ 17,135
Expendable Police Gifts	$ 11,360	$ 670	$ —	$ —	$ 7,030
Expendable Library Gifts Trust	$ 1,060,880	—	—	—	$ 1,025,230
SUBTOTAL,Special Revenue	$ 9,203,024	$ 33,123,368	$ 422,382	$ 2,164,450	$ 6,831,833
G.O. DEBT SERVICE	$ 37,210	$ 226,410	$ 11,469,195	$ 68,771	$ 37,210
SUBTOTAL, G.O. Debt	$ 37,210	$ 226,410	$ 11,469,195	$ 68,771	$ 37,210
PERMANENT					
Library Gifts Trust	$ 18,384	$ —	$ —	$ —	$ 18,384
E.B.Lyons Peony Trust	$ 68,168	$ 5,079	$ —	$ —	$ 71,247
SUBTOTAL, Trust Funds	$ 86,552	$ 5,079	$ —	$ —	$ 89,631
CAPITAL PROJECT					
Street Construction	$ 1,158,749	$ 7,163,079	$ —	$ —	$ 369,700
Sales Tax Increment	$ 5,301,773	$ 6,923,630	$ —	$ —	$ 3,117,434
Sales Tax Construction	$ 2,475,951	$ 3,216,355	$ 6,913,558	$ —	$ 25,983
Passenger Facility Charge	$ 298,541	$ —	$ —	$ —	$ 298,541
Airport Construction	$ 988,369	$ 4,469,275	$ 117,600	$ —	$ 988,369
Golf Construction	$ 91,875	$ —	$ —	$ —	$ 91,875
Dog Track/Riverboat Depreciation	$ 101,666	$ —	$ —	$ —	$ 101,666
GO Bond Fund	$ —	$ 10,148,076	$ —	$ —	$ —
General Construction Fund	$ 1,212,975	$ 3,163,500	$ 6,859,414	$ —	$ 1,212,975
SUBTOTAL, Construction Funds	$ 11,629,898	$ 35,083,915	$ 13,890,572	$ —	$ 6,206,542

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY23 Adopted Budget

FUND		LESS TRANSFERS OUT	REQUIREMENTS TOTAL BUDGET	OPERATING BUDGET	CAPITAL BUDGET
GENERAL					
General		$ 3,622,282	$ 79,206,286	$ 74,704,876	$ 4,501,410
Tort Liability		$ 504,204	$ —	$ —	$ —
SUBTOTAL,General Funds	*	$ 4,126,486	$ 79,206,286	$ 74,704,876	$ 4,501,410
SPECIAL REVENUE					
Road Use Tax Fund		$ 65,475	$ 11,454,386	$ 7,775,194	$ 3,679,192
Tax Increment & Reserve		$ 10,621,672	$ 3,542,099	$ 3,342,099	$ 200,000
Trust & Agency		$ 2,237,236	$ —	$ —	$ —
Special Assessments		$ 184,524	$ —	$ —	$ —
UDAG Repayments		$ —	$ 7,000	$ —	$ 7,000
Community Development		$ —	$ 1,215,624	$ 620,624	$ 595,000
Circles Donations		$ —	$ 337,716	$ 337,716	$ —
Lead Grant Program		$ —	$ 446,011	$ 446,011	$ —
Housing Trust Fund		$ —	$ 231,283	$ —	$ 231,283
RRP Repayments		$ —	$ 30,000	$ —	$ 30,000
Section 8		$ —	$ 7,004,272	$ 7,004,272	$ —
Cable TV and Equipment Fund		$ —	$ 646,212	$ 645,292	$ 920
Veteran's Memorial Fund		$ —	$ 17,233	$ 17,233	$ —
Expendable Police Gifts		$ —	$ 5,000	$ 5,000	$ —
Expendable Library Gifts Trust		$ —	$ 35,650	$ 35,650	$ —
SUBTOTAL,Special Revenue		$ 13,108,907	$ 24,972,486	$ 20,229,091	$ 4,743,395
G.O. DEBT SERVICE		$ —	$ 11,764,376	$ 11,764,376	$ —
SUBTOTAL, G.O. Debt		$ —	$ 11,764,376	$ 11,764,376	$ —
PERMANENT					
E.B.Lyons Peony Trust		$ —	$ 2,000	$ 2,000	$ —
SUBTOTAL, Trust Funds		$ —	$ 2,000	$ 2,000	$ —
CAPITAL PROJECT					
Street Construction		$ 234,138	$ 7,717,990	$ —	$ 7,717,990
Sales Tax Increment		$ 4,681,919	$ 4,426,050	$ —	$ 4,426,050
Sales Tax Construction		$ 1,052,042	$ 11,527,839	$ —	$ 11,527,839
Passenger Facility Charge		$ —	$ —	$ —	$ —
Airport Construction		$ —	$ 4,586,875	$ —	$ 4,586,875
GO Bond Fund		$ 10,148,076	$ —	$ —	$ —
General Construction Fund		$ —	$ 10,022,914	$ —	$ 10,022,914
SUBTOTAL, Construction Funds		$ 16,116,175	$ 38,281,668	$ —	$ 38,281,668

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY23 Adopted Budget

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
UTILITY/ENTERPRISE					
Transit	$ 4,062,529	$ 2,410,556	$ 134,704	$ 1,571,981	$ 3,666,797
Intermodal Ramp	$ (3,142)	$ 39,532	$ —	$ —	$ (3,856)
Sewer Operating	$ 1,642,139	$ 15,591,063	$ —	$ —	$ 1,681,088
San. Sewer Construction	$ 778,304	$ 8,386,897	$ 1,950,943	$ —	$ 2,162,704
Stormwater Operating	$ 3,022,761	$ 5,631,557	$ 436,505	$ —	$ 3,052,733
Stormwater Construction	$ 763,134	$ 2,850,000	$ 1,800,000	$ —	$ 30,190
Parking Operating	$ 363,478	$ 2,963,421	$ 280,000	$ —	$ 518,775
Parking Construction	$ 2,300	$ 82,931	$ —	$ —	$ —
Water Operating	$ 1,596,316	$ 11,630,469	$ —	$ —	$ 2,718,457
Water Construction	$ 3,369,817	$ 84,500	$ 1,430,310	$ —	$ 57,874
Solid Waste	$ 277,679	$ 5,647,986	$ —	$ —	$ 232,754
Salt Operations	$ 70,377	$ 112,905	$ —	$ —	$ 69,720
Landfill	$ 12,573,351	$ 6,242,010	$ —	$ —	$ 12,600,419
T&A-Self Insurance Reserves	$ 5,767,507	$ —	$ —	$ —	$ 5,767,507
Service Fund Charges	$ 536,986	$ 3,839,313	$ —	$ —	$ 99,925
SUBTOTAL, Utility Enterprise Fund	$ 34,823,538	$ 65,513,140	$ 6,032,462	$ 1,571,981	$ 32,655,089
TOTAL ALL FUNDS	$ 78,147,870	$ 182,422,228	$ 41,552,347	$ 26,205,437	$ 65,463,466

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY23 Adopted Budget

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS OPERATING BUDGET	CAPITAL BUDGET
UTILITY/ENTERPRISE				
Transit	$ —	$ 4,512,973	$ 4,117,241	$ 395,732
Intermodal Ramp	$ —	$ 40,246	$ 40,246	$ —
Sewer Operating	$ 3,633,536	$ 11,918,578	$ 11,918,578	$ —
San. Sewer Construction	$ —	$ 8,953,440	$ —	$ 8,953,440
Stormwater Operating	$ 1,059,648	$ 4,978,442	$ 4,978,442	$ —
Stormwater Construction	$ —	$ 5,382,944	$ —	$ 5,382,944
Parking Operating	$ 223,618	$ 2,864,506	$ 2,864,506	$ —
Parking Construction	$ —	$ 85,231	$ —	$ 85,231
Water Operating	$ 1,595,651	$ 8,912,677	$ 8,912,677	$ —
Water Construction	$ —	$ 4,826,753	$ —	$ 4,826,753
Refuse	$ 1,305,346	$ 4,387,565	$ 3,843,571	$ 543,994
Salt Operations	$ —	$ 113,562	$ 113,562	$ —
Landfill	$ 477,980	$ 5,736,962	$ 4,347,842	$ 1,389,120
T&A-Self Insurance Reserves	$ —	$ —	$ —	$ —
Service Fund Charges	$ —	$ 4,276,374	$ 4,117,649	$ 158,725
SUBTOTAL, Utility Enterprise Fund	$ 8,295,779	$ 66,990,253	$ 45,254,314	$ 21,735,939
TOTAL ALL FUNDS	$ 41,647,347	$ 221,217,069	$ 151,954,657	$ 69,262,412

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	$ 22,367,646	$ 80,104,083	$ 82,828,568	$ 19,643,161	(12.18)%	$ (2,724,485)
Tort Liability	$ —	$ 504,204	$ 504,204	$ —	— %	$ —
Trust and Agency	$ —	$ 2,237,236	$ 2,237,236	$ —	— %	$ —
Tax Increment & Reserve (2)	$ 3,696,348	$ 14,220,917	$ 14,163,771	$ 3,753,494	1.55 %	$ 57,146
Sales Tax Increment (1)	$ 5,301,773	$ 6,923,630	$ 9,107,969	$ 3,117,434	(41.20)%	$ (2,184,339)
Road Use Tax Fund (1)	$ 2,026,401	$ 9,569,740	$ 11,519,861	$ 76,280	(96.24)%	$ (1,950,121)
Special Assessment	$ —	$ 184,524	$ 184,524	$ —	— %	$ —
Community Development (1)	$ 426,062	$ 1,467,370	$ 1,215,624	$ 677,808	59.09 %	$ 251,746
UDAG Repayments (3)	$ 64,401	$ 7,000	$ 7,000	$ 64,401	— %	$ —
State Rental Rehab	$ 29,346	$ 36,900	$ 30,000	$ 36,246	24 %	$ 6,900
Housing Trust Fund	$ —	$ 231,283	$ 231,283	$ —	— %	$ —
Circles Private Donations	$ 350,896	$ —	$ 337,716	$ 13,180	(96.24)%	$ (337,716)
Section 8 Housing (4)	$ 593,913	$ 6,841,619	$ 7,004,272	$ 431,260	(27.39)%	$ (162,653)
Lead Grant Program	$ 165,000	$ 281,593	$ 446,011	$ 582	(99.65)%	$ (164,418)
Cable TV & Equipment Fund (5)	$ 497,386	$ 565,599	$ 646,212	$ 416,773	(16.21)%	$ (80,613)
Veteran's Memorial Fund (15)	$ 559	$ 33,809	$ 17,233	$ 17,135	2,963.60 %	$ 16,576
Expendable Police Gift Trusts (14)	$ 11,360	$ 670	$ 5,000	$ 7,030	(38.12)%	$ (4,330)
Expendable Library Gift Trusts (6)	$ 1,060,880	$ —	$ 35,650	$ 1,025,230	(3.36)%	$ (35,650)
G.O. Debt Service	$ 37,210	$ 11,764,376	$ 11,764,376	$ 37,210	— %	$ —
Street Construction (1)	$ 1,158,749	$ 7,163,079	$ 7,952,128	$ 369,700	(68.09)%	$ (789,049)
Sales Tax Construction (1)	$ 2,475,951	$ 10,129,913	$ 12,579,881	$ 25,983	(98.95)%	$ (2,449,968)
GO Bond Fund	$ —	$ 10,148,076	$ 10,148,076	$ —	— %	$ —
General Construction (1)	$ 1,212,975	$ 10,022,914	$ 10,022,914	$ 1,212,975	— %	$ —
Golf Construction (1)	$ 91,875	$ —	$ —	$ 91,875	— %	$ —
Airport Construction	$ 988,369	$ 4,586,875	$ 4,586,875	$ 988,369	— %	$ —
Passenger Facility (12)	$ 298,541	$ —	$ —	$ 298,541	— %	$ —
Customer Facility (13)	$ 280,472	$ 31,940	$ —	$ 312,412	11.39 %	$ 31,940
Lyons Peony Trust	$ 68,168	$ 5,079	$ 2,000	$ 71,247	4.52 %	$ 3,079
Library Gift Trusts	$ 18,384	$ —	$ —	$ 18,384	— %	$ —
Transit	$ 4,062,529	$ 4,117,241	$ 4,512,973	$ 3,666,797	(9.74)%	$ (395,732)
Intermodal	$ (3,142)	$ 39,532	$ 40,246	$ (3,856)	22.73 %	$ (714)
Sewage Facility Operation (7)	$ 1,642,139	$ 15,591,063	$ 15,552,114	$ 1,681,088	2.37 %	$ 38,949
Stormwater Operating (8)	$ 3,022,761	$ 6,068,062	$ 6,038,090	$ 3,052,733	0.99 %	$ 29,972
Parking Operation (7)	$ 363,478	$ 3,243,421	$ 3,088,124	$ 518,775	42.73 %	$ 155,297
Water Utility Operation (1)	$ 1,596,316	$ 11,630,469	$ 10,508,328	$ 2,718,457	70.30 %	$ 1,122,141
Refuse Collection (9)	$ 277,679	$ 5,647,986	$ 5,692,911	$ 232,754	(16.18)%	$ (44,925)
Salt Operations (11)	$ 70,377	$ 112,905	$ 113,562	$ 69,720	(0.93)%	$ (657)
Sanitary Sewer Construction (1)	$ 778,304	$ 10,337,840	$ 8,953,440	$ 2,162,704	177.87 %	$ 1,384,400
Stormwater Construction (1)	$ 763,134	$ 4,650,000	$ 5,382,944	$ 30,190	(96.04)%	$ (732,944)
Parking Facility Construction (1)	$ 2,300	$ 82,931	$ 85,231	$ —	— %	$ (2,300)
Water Construction (1)	$ 3,369,817	$ 1,514,810	$ 4,826,753	$ 57,874	(98.28)%	$ (3,311,943)
Service Fund Charges (10)	$ 536,986	$ 3,839,313	$ 4,276,374	$ 99,925	(81.39)%	$ (437,061)
T&A Self Insurance Reserves	$ 5,767,507	$ —	$ —	$ 5,767,507	— %	$ —

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General Obligation Bond Fund	$ —	$ —	$ —	$ —	— %	$ —
Dog Track Bond Depreciation	$ 101,666	$ —	$ —	$ 101,666	— %	$ —
Landfill (1)	$ 12,573,351	$ 6,242,010	$ 6,214,942	$ 12,600,419	0.22 %	$ 27,068
Total	**$ 78,147,870**	**$250,180,012**	**$ 262,864,416**	**$ 65,463,466**	**(16.23)%**	**$ (12,684,404)**

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

DISTRIBUTION OF COMMUNITY DEVELOPMENT FUNDS

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FY 23 ANNUAL PLAN

FOR USE OF PROGRAM YEAR 2022

COMMUNITY DEVELOPMENT BLOCK GRANT

(CDBG) FUNDS

For Inclusion in the Fiscal Year 2023 City Budget.
This document is subject to revision.

PREPARED BY THE CITY OF DUBUQUE HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

CITY OF DUBUQUE, IOWA
FY 2023 ANNUAL ACTION PLAN
FOR THE USE OF PROGRAM YEAR 2022
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 2023 Annual Action Plan with the use of CDBG funds.

RESOURCES

CDBG Entitlement FY 2023 **$1,102,197**

Program Income **$254,192**
Program income projects are based on forecast for loan repayments based on the loan portfolio and program income generated from CDBG funded programs.

TOTAL RESOURCES **$1,356,389**

PLANNING AND ADMINISTRATION **$220,684**

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 **$94,465**
On-going staff support for general management, oversight, and coordination of the Community Development Block Grant housing programs.

Planning, Monitoring, & Budgeting **$126,219**
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)

ECONOMIC DEVELOPMENT PROGRAMS **$30,000**

Microenterprise Assistance Program **$30,000**
Provides financial assistance to low-moderate income microenterprise businesses to assist with start-up, expansion, and sustainability.

National Objective: Low-Mod Income Limited Clientele
Location: Citywide
Proposed Accomplishments: 6 Businesses
Priority: High
Objective/Outcome: Create Economic Opportunities

HOUSING DEVELOPMENT PROGRAMS **$725,898**

First Time Home Buyer Program **$43,000**
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) **$202,332**

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:	20 Housing units
Priority:	High
Objective/Outcome:	Decent Housing/Sustainability (DH3)

Housing Rehabilitation Services and Staff **$175,000**

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)

Purchase/Rehab/Resale **$30,566**

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)

Energy Savers Program **$100,000**

This program provides energy efficiency improvements to homeowners and renters in Dubuque. The focus is to reduce energy cost-burden on low-mod income households by replacing old and energy-inefficient appliances with approved high efficiency units, and other minimally invasive, cost-effective interventions. This program assists with the cost of materials and labor for homeowners, and the cost of materials only for property owners in a rental unit.

National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	15
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)

Credit Repair Program **$50,000**

This project creates a credit repair program that is comprehensive, to help people qualify for loans to increase homeownership. This program would consist of credit counseling and upon completion of certain milestones, participants would receive direct financial assistance to repair credit. Additionally, through a credit counseling program, credit consolidation and other methods to immediately improve a credit score will be provided.

Location:	Citywide
Proposed Accomplishments:	12 Households
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)

PUBLIC FACILITIES $69,740

Lincoln Wellness Project **$69,740**

New playground equipment at low/mod income area parks 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)

NEIGHBORHOOD and COMMUNITY DEVELOPMENT PROGRAMS $310,067

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 **$132,754**

1) Recreation Programs: $82,754

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: $50,000

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)

Neighborhood Related Infrastructure Improvements **$22,272**

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

1) Bus Stop Improvements $22,272

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

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

Childcare Assistance **$50,000**

Planning and Engineering for a childcare center.

National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	

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

Aquaponic System for Food Deserts **$90,958**
This project provides funding to construct aquaponic systems throughout the City of Dubuque in CDBG census tracts. They will be constructed on vacant/distressed lots to provide a new sense of space in the neighborhood.

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

Zoning Inspection/Enforcement **$8,710**
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 **$5,373**
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 2023 **$1,356,389**

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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 2023, there is anticipated to be an additional $10,148,076 in general obligation debt issued that would apply against the statutory debt limit and $11,364,275 in principal retired will be applied against the statutory debt limit.

In fiscal year 2023, debt service expense related to general obligation bonds that counts against the statutory debt limit will decrease 4.58% under fiscal year 2022 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 2023 is as follows:

Project	Amount of Debt Issue	FY 2023 Debt Service
Build-out of 2nd floor Old Engine House (18th & Central)	193,000	—
Ambulance Replacement/Expansion	244,810	—
HVAC Replacement at Fire Headquarters 11 West 9th Street.	175,748	8,704
Mystique Community Ice Center Settling Remediation and Building Improvements	6,300,000	—
Five Flags GDTIF	600,000	—
Parking Ramp Major Maintenance Repairs	245,000	—
New Downtown Parking Ramp - GO Debt	2,348,822	—
Smart Parking System - GO Debt	40,696	—
GRANDTOTAL	**10,148,076**	**8,704**

The new debt issued in fiscal year 2023 will be issued in April, which delays principal payments until fiscal year 2024.

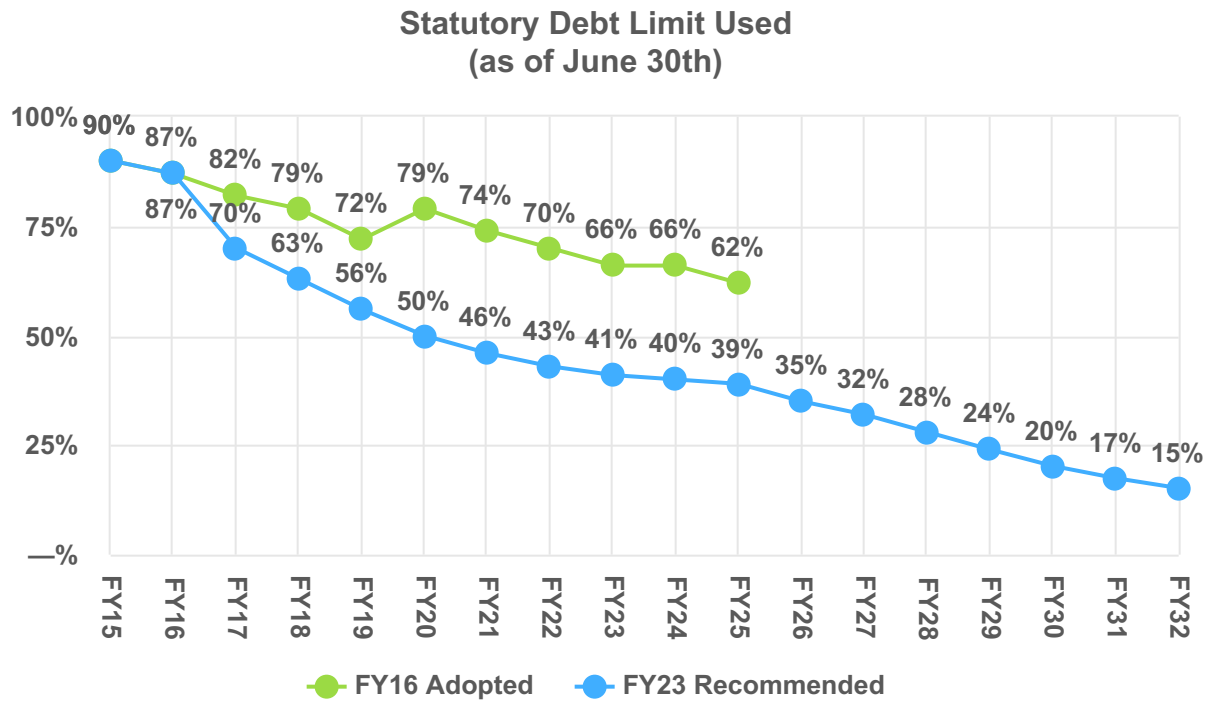
The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will decrease by $0.071 to $0.022 in fiscal year 2023. The debt service property tax levy represents the repayment of bonds related to the Fire 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 2023 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.

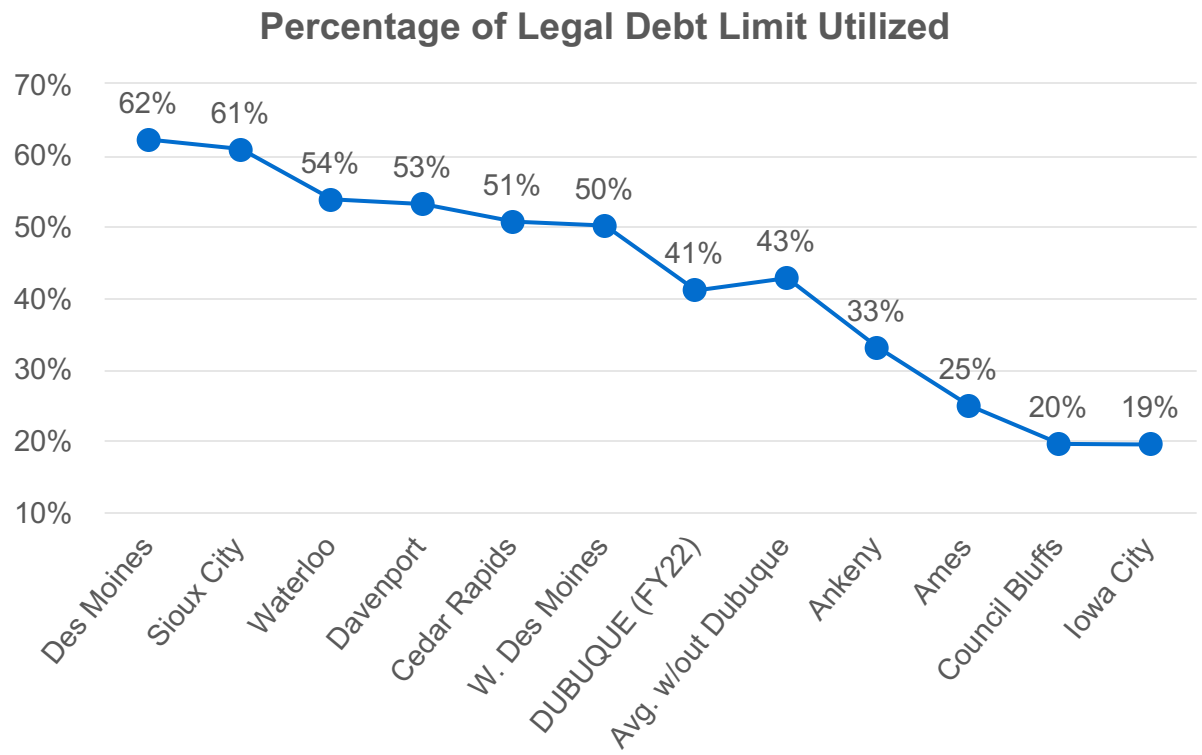
You can see that the Mayor and City Council have significantly impacted the City's use of the statutory debt limit established by the State of Iowa. In Fiscal Year 2015, the City of Dubuque used 90% of the statutory debt limit. In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2023, the use of the statutory debt limit would be 41%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2027, the City of Dubuque would be at 32% of the statutory debt limit. Projections out 10 years to Fiscal Year 2032 show the City of Dubuque at 15% 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 2023 compared to the other cities in Iowa for Fiscal Year 2021 with a population over 50,000:

Fiscal Year 2021 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	$ 647,212,313	$ 402,520,000	62.19 %
10	Sioux City	$ 265,639,656	$ 161,734,999	60.89 %
9	Waterloo	$ 203,066,548	$ 109,313,513	53.83 %
8	Davenport	$ 383,418,646	$ 203,845,000	53.17 %
7	Cedar Rapids	$ 609,295,697	$ 308,940,000	50.70 %
6	W. Des Moines	$ 450,309,928	$ 225,845,000	50.15 %
5	**Dubuque (FY23)**	**$ 259,297,290**	**$ 106,455,755**	**41.06 %**
4	Ankeny	$ 337,864,308	$ 111,645,000	33.04 %
3	Ames	$ 251,339,811	$ 62,654,999	24.93 %
2	Council Bluffs	$ 274,870,338	$ 53,728,829	19.55 %
1	Iowa City	$ 342,894,916	$ 66,740,000	19.46 %



STATUTORY DEBT CAPACITY
FISCAL YEAR 2023 ADOPTED BUDGET

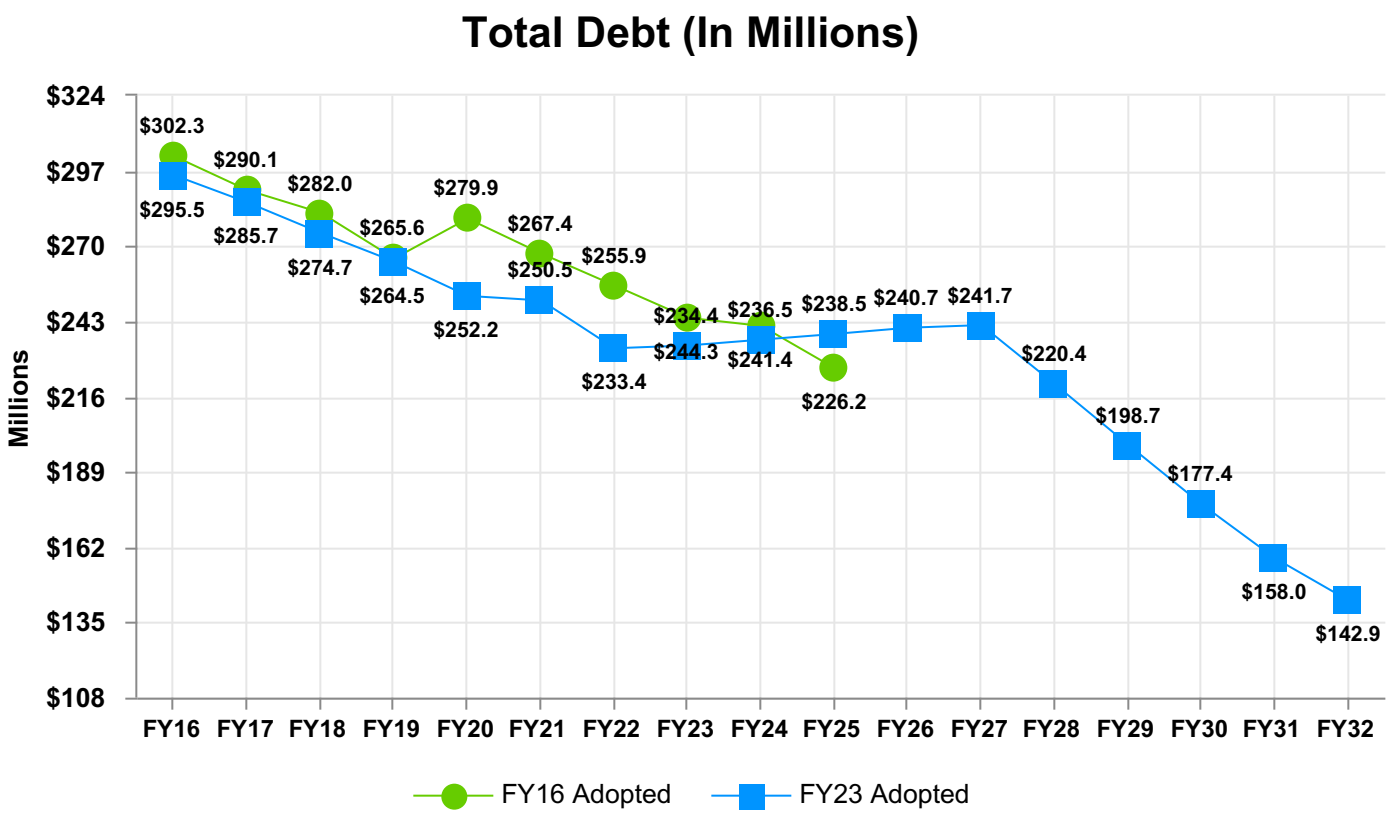
The Iowa Constitution (Article XI, Section 3) stipulates that the debt of a community may not exceed five percent of the **Actual Assessed Value** of Taxable Property (debt levy) within the city or town.

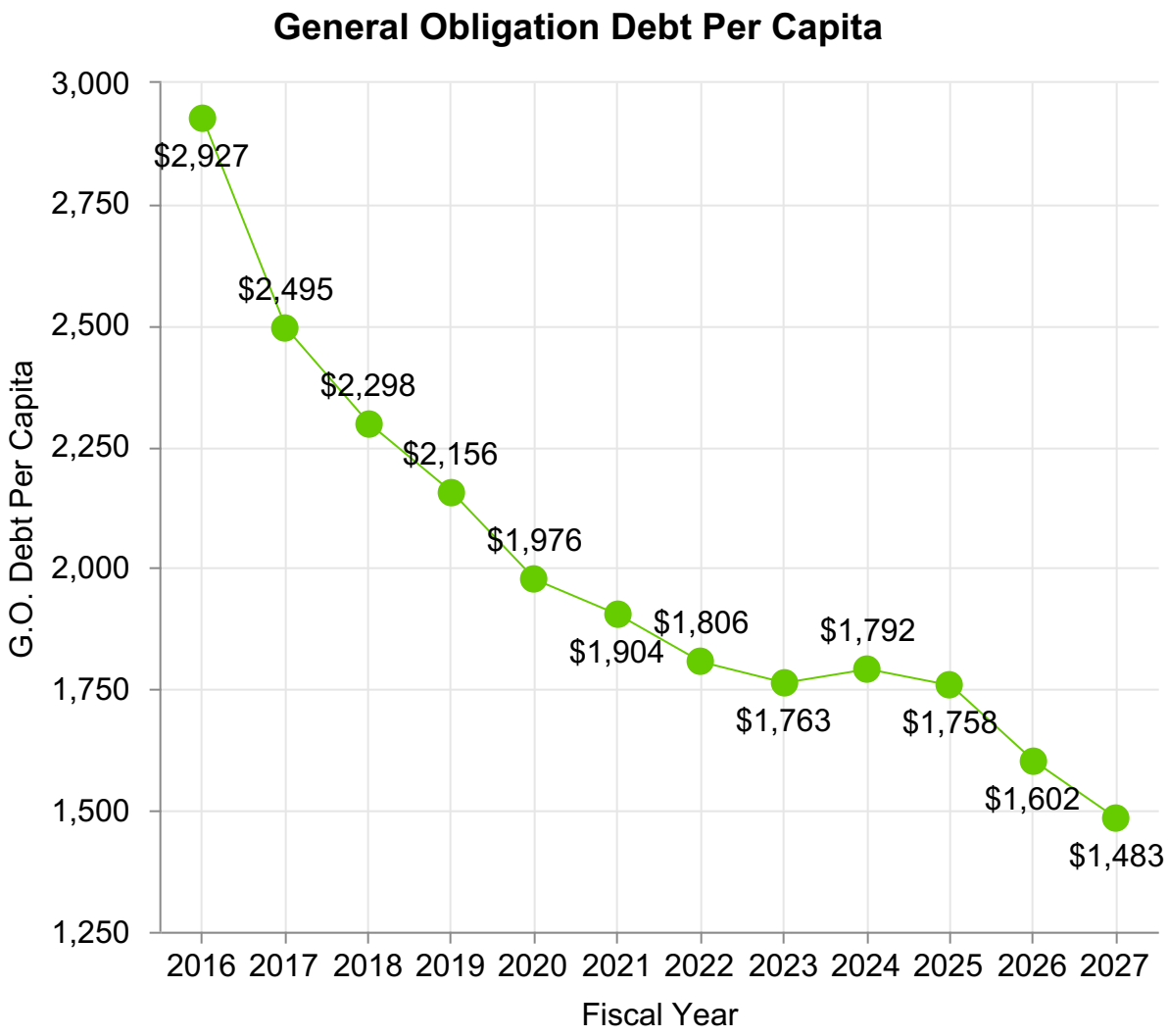
General Obligations, TIF debt (bonds, notes and rebates), and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit.

	January 1, 2021
	FY 2023
ASSESSED VALUE OF REAL PROPERTY	$4,803,253,778
Less Veterans' Exemption	(3,888,089)
Subtotal	4,799,365,689
UTILITIES ASSESSED VALUE	386,580,110
TOTAL ASSESSED VALUE OF TAXABLE PROPERTY	5,185,945,799
	June 30, 2023
STATUTORY DEBT (5% OF TOTAL ASSESSED VALUE)	$259,297,290
Less Outstanding G.O. Debt, TIF Debt & Lease Obligations paid from General Fund	$106,695,835.24
STATUTORY DEBT CAPACITY	$152,601,454.76
PERCENT OF LEGAL DEBT MARGIN UTILIZED	41.15 %

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 $241.69 million (32% of the statutory debt limit) and the projection is to be at $142.86 million (17% of statutory debt limit) within 10 years.





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 6/30/22	Principal Due FY 2023	Interest Due FY 2023	Principal Outstanding 6/30/23
General Obligation Bonds (Essential Corporate Purpose)								
Airport New Terminal Furnishings ST20	6/2/21	2.00%	2026	25,000	20,099	4,950	402	15,149
Airport Improvements Refunding	4/17/17	3.00%	2030	282,200	187,500	22,800	5,625	164,700
Airport Improv - PFC Refunding 2012C	6/2/21	2.00%	2032	1,353,033	1,242,486	112,104	24,850	1,130,382
Airport Terminal Utility Improv - PFC	6/2/21	2.00%	2034	490,000	455,000	35,000	9,100	420,000
Airport New Terminal Roads/Parking ST20	4/4/16	2.79%	2036	635,927	466,155	31,652	12,902	434,503
Building- Conf Center Energy Improv	6/20/19	3.00%	2027	187,136	118,592	22,848	3,558	95,744
Building 18th Street Improv Sales Tax 20%	3/19/18	3.05%	2026	391,913	210,580	50,695	6,428	159,885
Building City Hall Brickwork ST20	6/20/19	3.00%	2027	236,448	154,804	29,155	8,113	125,649
Building Smart Meters Refunding	4/17/17	3.00%	2030	45,400	30,200	3,700	906	26,500
Building Federal Building Roof ST20	4/4/16	2.79%	2035	268,404	196,749	13,359	5,445	183,390
Building 2nd Floor Engine House #1	Future	3.15%	2043	193,000	—	—	—	193,000
Civic Center Improvements - Sales Tax 20%	6/20/19	3.00%	2027	323,146	211,565	39,845	11,087	171,720
Civic Center Chair Platform Section 3	6/20/19	3.00%	2027	59,340	37,605	7,245	1,128	30,360
DICW Expansion-Non Taxable - Refunding	4/4/16	2.91%	2023	3,175,000	35,000	35,000	1,050	—
DICW Expansion - South Siegert Farm	3/19/18	3.05%	2026	239,534	128,705	30,985	3,929	97,720
DICW North Siegert Refunding	4/17/17	3.00%	2029	1,285,000	810,000	105,000	24,300	705,000
DICW Expansion Consult Refund 2012H	6/2/21	2.00%	2032	95,580	87,792	8,142	1,756	79,650
DICW Exp S Siegert Taxable	6/2/21	2.00%	2032	2,498,375	2,294,250	207,000	45,885	2,087,250
DICW Exp S Siegert Farm- Non-taxable	6/20/19	3.00%	2032	305,357	247,041	19,437	5,408	227,604
DICW Refund 2014C Taxable	6/2/21	2.00%	2034	1,145,000	1,070,000	80,000	21,400	990,000
DICWChavenelle Road - FY21 Non-Taxable	6/2/21	2.00%	2041	1,265,000	1,265,000	55,000	25,300	1,210,000
E911 Tower Relocation - Sales Tax 20%	6/20/19	3.00%	2027	141,869	92,882	17,493	4,868	75,389
Finance General Ledger Software	6/2/21	2.00%	2041	244,239	237,584	10,648	4,752	226,936
Fire Station #4 Improvements - Gaming	6/20/19	3.00%	2027	188,054	103,686	20,700	5,760	82,986
Recreation ST20 10 Yr Refunding 2014B	6/2/21	2.00%	2025	51,545	38,850	12,822	777	26,028
Airport ST20 10 Yr Refunding 2014B	6/2/21	2.00%	2025	28,182	21,241	7,010	425	14,231
Building ST20 10 Yr Refunding 2014B	6/2/21	2.00%	2025	87,596	66,023	21789	1320	44,234
Transit ST20 10 Yr Refunding 2014B	6/2/21	2.00%	2025	11,407	8,598	2,837	172	5,761
Fire Station #2 ST20 10 yr Refund 2014B	6/2/21	2.00%	2025	91,227	68,760	22692	1375	46,068
Park Imp ST20 10 yr Refund 2014B	6/2/21	2.00%	2025	35,046	26,415	8,717	528	17,698
Fire Truck Refunding - Debt Service Levy	4/17/17	3.00%	2030	951,500	632,500	76,700	18,975	555,800
Fire Station #2 ST20 20 yr Refund 2014B	6/2/21	2.00%	2034	85,217	81,166	3,726	1,623	77,440
Park Imp ST20 20 yr Refund 2014B	6/2/21	2.00%	2034	124,780	118,848	5,456	2,377	113,392
Fire Ambulance Replacement	4/17/17	3.00%	2030	230,000	155,000	15,000	4,650	140,000
Fire Structural Repairs 5&6/Quick Pump	6/20/19	3.00%	2039	448,875	448,875		13,466	448,875
Fire Ladder/Pumper / HVAC	6/2/21	2.00%	2041	810,153	788,078	35,320	15,762	752,758
Fire Ladder & Pumper - FY22	Future	3.15%	2042	1,582,154	1,582,154	29,685	49,838	1,552,469
Fire HVAC Headquarters - FY23	Future	3.15%	2043	175,748	—	3,297	5,407	172,451
Fire Ambulance- FY23	Future	3.15%	2043	244,810	—	—	—	244,810
Franchise Fee Settlement Judgment Bond	4/4/16	2.93%	2035	2,830,000	2,040,000	140,000	59,506	1,900,000
GDTIF Kephart's Building - Refunding	4/4/16	2.91%	2023	200,000	30,000	30,000	900	—
GDTIF Library Renovation - Refunding	4/4/16	2.91%	2023	1,275,000	200,000	200,000	6,000	—
GDTIF Colts Building Renovation	6/20/19	3.00%	2039	1,575,000	1,510,000	70,000	45,300	1,440,000
GDTIF - Parks Jackson/Clock Non-Taxable	6/2/21	2.00%	2041	535,000	535,000	—	10,700	535,000
GDTIF - DT Parking Ramp	6/2/2021	2.00%	2036	880,167	880,167	—	17,603	880,167
GDTIF Eng Dock Expansion	6/2/21	2.00%	2036	409,833	409,833	—	8,197	409,833
GDTIF DT Parking Ramp - FY22	Future	3.15%	2042	821,011	406,768	7,632	12,813	399,136
GDTIF Docks/Prop Acquisition - FY22	Future	3.15%	2042	1,300,000	1,300,000	24,391	40,950	1,275,609
GDTIF DT Parking Ramp - FY23	Future	3.15%	2043	2,348,822	—	—	—	2,348,822

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/22	Principal Due FY 2023	Interest Due FY 2023	Principal Outstanding 6/30/23
GDTIF Smart Parking - FY23	Future	3.15%	2043	40,696	—	—	—	40,696
GDTIF Parking Ramp Major Repairs- FY23	Future	3.15%	2043	245,000	—	—	—	245,000
GDTIF Five Flags- FY23	Future	3.15%	2043	600,000	—	—	—	600,000
GDTIF Downtown Housing Refunding	4/17/17	3.00%	2030	2,120,000	1,455,000	155,000	46,255	1,300,000
GDTIF Millwork District Refunding	4/17/17	3.00%	2030	2,080,000	1,390,000	155,000	41,700	1,235,000
GDTIF - 7th St/2-Way Conversion	6/2/21	2.00%	2031	3,204,576	2,918,983	289,302	58,380	2,629,681
GDTIF - Intermodal 2012A Refunding	6/2/21	2.00%	2031	2,545,000	2,320,000	235,000	46,400	2,085,000
GDTIF 5th St Restroom/MFC	6/2/21	2.00%	2032	1,254,420	1,152,208	106,858	23,044	1,045,350
GDTIF Wash Neigh Refunding	6/2/21	2.00%	2032	493,592	453,264	40,896	9,065	412,368
GDTIF 2014C Taxable Refunding	6/2/21	2.00%	2034	5,385,000	5,025,000	370,000	100,500	4,655,000
GDTIF 2014B Refunding	6/2/21	2.00%	2034	155,000	145,000	10,000	2,900	135,000
Library Improvements - Sales Tax 20%	6/20/19	3.00%	2022	39,408	25,801	4,859	1,352	20,941
Library Improvements Sales Tax 20%	6/2/21	2.00%	2027	84,526	70,786	13,877	1,416	56,909
Park Improvements - Gaming Refunding	6/2/21	2.00%	2022	44,400	22,200	22,200	444	—
Park Improvements - Sales Tax 20%	6/20/19	3.00%	2027	47,290	30,961	5,831	1,623	25,130
Park Water System Study Refunding	4/17/17	3.00%	2030	60,000	39,900	4,800	1,197	35,100
Park Ham House - Sales Tax 20%	4/4/16	2.79%	2035	200,668	147,096	9,988	4,071	137,108
Park Skate Park (FY 19)	6/20/19	3.00%	2027	613,524	388,803	74,907	11,664	313,896
Parking Port of Dubuque Parking Ramp	3/19/18	3.05%	2026	373,553	200,715	48,320	6,128	152,395
Parking Central Ave Ramp Refunding	4/17/17	3.00%	2030	6,380,000	4,045,000	520,000	121,350	3,525,000
Parking Iowa Street Ramp Improvements	3/19/18	2.91%	2031	45,516	33,477	3,213	1,004	30,264
Parking Locust Ramp Security Cameras	6/20/19	3.00%	2033	126,054	96,896	9,718	2,704	87,178
Parking Improvements Refunding 2014B	6/2/21	2.00%	2034	125,000	115,000	10,000	2,300	105,000
Parking Improvements Taxable Ref	6/2/21	2.00%	2034	220,000	205,000	15,000	4,100	190,000
Police Software Replacement - Ref	6/2/21	2.00%	2032	75,600	37,800	37,800	756	—
Police CAD Software - Gaming Ref	6/2/21	2.00%	2030	160,000	145,000	15,000	2,900	130,000
Public Works Equip Refunding	4/17/17	3.00%	2030	392,000	260,500	31,600	7,815	228,900
Public Works Radio Replacement	3/19/18	2.91%	2028	110,000	67,070	10,732	2,012	56,338
PW Curb Ramp/Engineering Street Improv	6/2/21	2.00%	2034	885,000	830,000	60,000	16,600	770,000
Recreation Improvements ST20 10 yr	6/2/21	2.00%	2025	51,545	38,850	12,822	777	26,028
Rec Improvements Sales Tax 20%	6/2/21	2.00%	2028	7,572	6,522	1,060	130	5,462
Rec Ice Center Settling Remediation/Imp	Future	3.15%	2043	6,300,000	—	—	—	6,300,000
Sanitary Improvements Refunding	4/17/17	3.00%	2030	660,000	440,000	50,000	13,200	390,000
Sanitary Sewer Improvements	3/19/18	2.91%	2031	1,030,009	757,584	72,719	22,728	684,865
Sanitary Forcemain Refunding 2012E	6/2/21	2.00%	2032	376,122	342,026	34,096	6,841	307,930
Sanitary Sewer Improvements	6/20/19	3.00%	2033	1,124,412	900,861	77,746	21,634	823,114
Sanitary Sewer Improvements	6/2/2021	2.00%	2034	4,390,000	4,090,000	305,000	81,800	3,785,000
Sanitary Sewer Improvements	4/4/16	2.79%	2035	2,405,000	1,760,000	115,000	48,706	1,645,000
Solid Waste Collection Refunding	4/17/17	3.00%	2030	51,300	34,100	4100	1,023	30,000
Solid Waste Collection	3/19/18	2.91%	2031	27,447	20,188	1,938	606	18,250
Stormwater Refunding	4/4/16	2.91%	2028	6,270,000	2,400,000	660,000	72,000	1,740,000
Stormwater Sales Tax Revenue - GO	5/19/14	3.23%	2029	7,190,000	7,190,000	115,000	323,100	7,075,000
Stormwater Improvements Refunding	4/17/17	3.00%	2030	2,015,000	1,320,000	155,000	39,600	1,165,000
Stormwater Improvements	3/19/18	2.91%	2031	1,714,542	1,261,065	121,048	37,832	1,140,017
Stormwater Improvements Refunding	6/2/21	2.00%	2031	1,115,424	1,016,017	100,698	20,320	915,319
Stormwater Improvements Refunding	6/2/21	2.00%	2032	77,131	70,139	6,992	1,403	63,147
Stormwater Improvements	6/20/19	3.00%	2033	290,796	232,480	19,437	5,408	213,043
Storm Upper Bee Branch Spon SRF NA	4/30/21	1.18%	2037	22,138,000	19,781,398	1,193,000	283,169	18,588,398
Streetlight Replacement Refunding - ST	4/17/17	3.00%	2030	4,900	3,300	400	99	2,900
Street FEMA Land Buyout - Gaming	6/20/19	3.00%	2027	64,901	42,351	8,455	2,353	33,896
Street Fiber/Sidewalk/Lights Refunding RUT	4/17/17	3.00%	2030	258,600	172,000	20,900	5,160	151,100
Street Southwest Arterial	3/19/2018	2.91%	2031	771,557	567,490	54,472	17,024	513,018
Street Southwest Arterial - Refunding 2012E	6/2/2021	2.00%	2032	827,747	779,280	70,455	15,586	708,825
Transit Radio Replacement	3/19/18	2.91%	2028	95,000	57,928	9,268	1,738	48,660
Transit Midtown Transfer	6/20/19	3.00%	2039	216,125	216,125	—	6,484	216,125
Transit Vehicle Replacement	6/2/21	2.00%	2041	780,609	759,339	34,032	15,187	725,307
Water System Improvements	3/19/18	2.91%	2031	1,155,930	850,200	81,609	25,506	768,591
Water Improv Refunding 2012E	6/2/21	2.00%	2032	369,768	336,248	33,520	6,725	302,728

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/22	Principal Due FY 2023	Interest Due FY 2023	Principal Outstanding 6/30/23
Water System Improvements	6/20/19	3.00%	2033	1,323,107	1,060,674	92,324	25,690	968,350
Water System Improv Refunding 2014B	6/2/21	2.00%	2034	7,470,000	6,960,000	520,000	139,200	6,440,000
Water System Improvements	4/4/16	2.79%	2035	635,000	465,000	30,000	12,888	435,000
Total General Obligation Bonds				131,520,395	96,604,176	7,940,824	2,324,213	98,811,426
Tax Increment								
Port of Dubuque Parking Ramp	10-16-07	7.5000%	2037	23,025,000	17,760,000	680,000	1,332,000	17,080,000
Total Tax Increment Bonds				23,025,000	17,760,000	680,000	1,332,000	17,080,000
Total Tax Increment				23,025,000	17,760,000	680,000	1,332,000	17,080,000
TIF bond issue for the Port of Dubuque Parking Ramp backed by Greater Downtown TIF & a minimum assessment agreement								
Tax Increment								
Economic Development TIF Rebate Agreements								
Medline (DICW)	11/19/07	Rebate	2019	150,680	150,680	150,680	—	150,680
Hodge (DICW)				31,111	31,111	31,111	—	31,111
Green Industrial Supply (DICW)	8/15/11	Rebate	2023	2,908,812	168,731	168,731	—	—
Tri-State Quality Metals (DICW) NA	3/17/14	Rebate	2026	59,452	59,452	59,452	—	59,452
Roasting Solutions (DICW) NA	1/14/16	Rebate	2028	51,351	51,351	51,351	—	51,351
Rite Hite(DICW) NA	1/14/17	Rebate	2030	72,555	72,555	76,210	—	72,555
Hormel Foods (DICW)	4/21/08	Rebate	2026	8,250,067	2,535,136	633,784	—	1,901,352
Flexsteel (GDTIF)	4/18/11	Rebate	2024	2,020,572	375,908	187,954	—	187,954
The Rose (Lake Ridge)	9/26/11	Rebate	2024	136,014	35,630	17,815	—	17,815
Linseed Oil (GDTIF) Multi-Res	3/7/13	Rebate	2030	576,504	128,380	18,340	—	110,040
Rousselot (GDTIF) NA	1/22/13	Rebate	2025	13,243	13,243	13,243	—	13,243
METX - Lamar Building (GDTIF) NA		Rebate	2031	71,982	71,982	71,982	—	71,982
Marquette Hall (Non-Appropriation)		Rebate	2031	8,690	8,690	8,690	—	8,690
3 Amigos (Non-Appropriation)		Rebate	2031	2,306	2,306	2,306	—	2,306
210 Jones (Non-Appropriation)		Rebate	2031	9,739	9,739	9,739	—	9,739
Dimensional Brewing (Non-Appropriation)		Rebate	2023	10,055	10,055	10,055	—	—
Prairie Farms Dairy (Non-Appropriation)		Rebate	2031	5,347	5,347	5,347	—	5,347
Julien Hotel (GDTIF)	4/21/08	Rebate	2026	3,260,286	852,308	213,077	—	639,231
44 Main (GDTIF) Multi-Res	10/18/10	Rebate	2027	446,799	122,815	24,563	—	98,252
Barker Financial (GDTIF) Multi-Res	8/16/10	Rebate	2027	297,282	40,962	9,839	—	31,123
253 Main St. (GDTIF) (Non-Appropriation)	4/6/15	Rebate	2027	2,223	2,223	2,223	—	1,833
Spahn and Rose (GDTIF) NA	4/21/14	Rebate	2027	101,325	101,325	101,325	—	101,325
Franklin Investment -Multires (GDTIF)	4/4/11	Rebate	2028	437,225	125,355	23,980	—	101,375
Plastic Center Betty Jane Block (GDTIF)	2/7/11	Rebate	2028	148,957	24,735	5,093	—	19,642
Caradco (GDTIF) Multi-Res	3/21/11	Rebate	2028	1,499,442	562,908	99,780	—	463,128
Bonson 356 Main St. (GDTIF) Multi-Res	12/19/11	Rebate	2028	152,286	31,229	5,909	—	25,320
Roshek Building (GDTIF) NA	2/17/09	Rebate	2030	282,250	282,250	282,250	—	282,250
Novelty Iron Works (GDTIF) NA	6/17/13	Rebate	2031	156,208	156,208	156,208	—	136,287
Rockfarm Holdings (TECH) NA	10/7/14	Rebate	2027	39,184	39,184	39,184	—	39,184
Total TIF Rebates				21,201,947	6,071,798	2,480,221	—	4,632,567
General Fund Leases	Various	Various	Ongoing	194,160	100,000			100,000
Bowling & Beyond Lease Buyout	10-15-12	Buyout	2032	1,000,000	500,000	50,000	—	450,000
Iowa Finance Authority Loan - Caradco	12-01-10	3.0000%	2030	4,500,000	2,973,389	213,230	87,614	2,760,159
Total Other Lns-Rev Backed				5,500,000	3,473,389	263,230	87,614	3,210,159
Total City Indebtedness Subject to Debt Limit				181,441,502	105,704,134	11,364,275	3,743,827	106,721,863
Revenue Bonds								
Parking Bricktown Parking Lot	7/21/08	5.00%	2023	400,000	54,582	35,937	2,285	18,645
Sanitary Northfork Catfish Imp SRF	1/13/10	3.25%	2031	912,000	436,000	49,000	14,170	387,000
Sanitary WRRC Upgrade SRF	8/18/10	3.25%	2039	74,285,000	52,835,000	2,640,000	1,056,699	50,195,000
Sanitary WRRC Cogeneration SRF	5/17/13	2.00%	2033	3,048,000	1,825,000	150,000	36,500	1,675,000
Sanitary Kerper Boulevard & Sponsor SRF	3/8/19	1.00%	2038	2,763,000	2,160,537	126,000	21,656	2,034,537

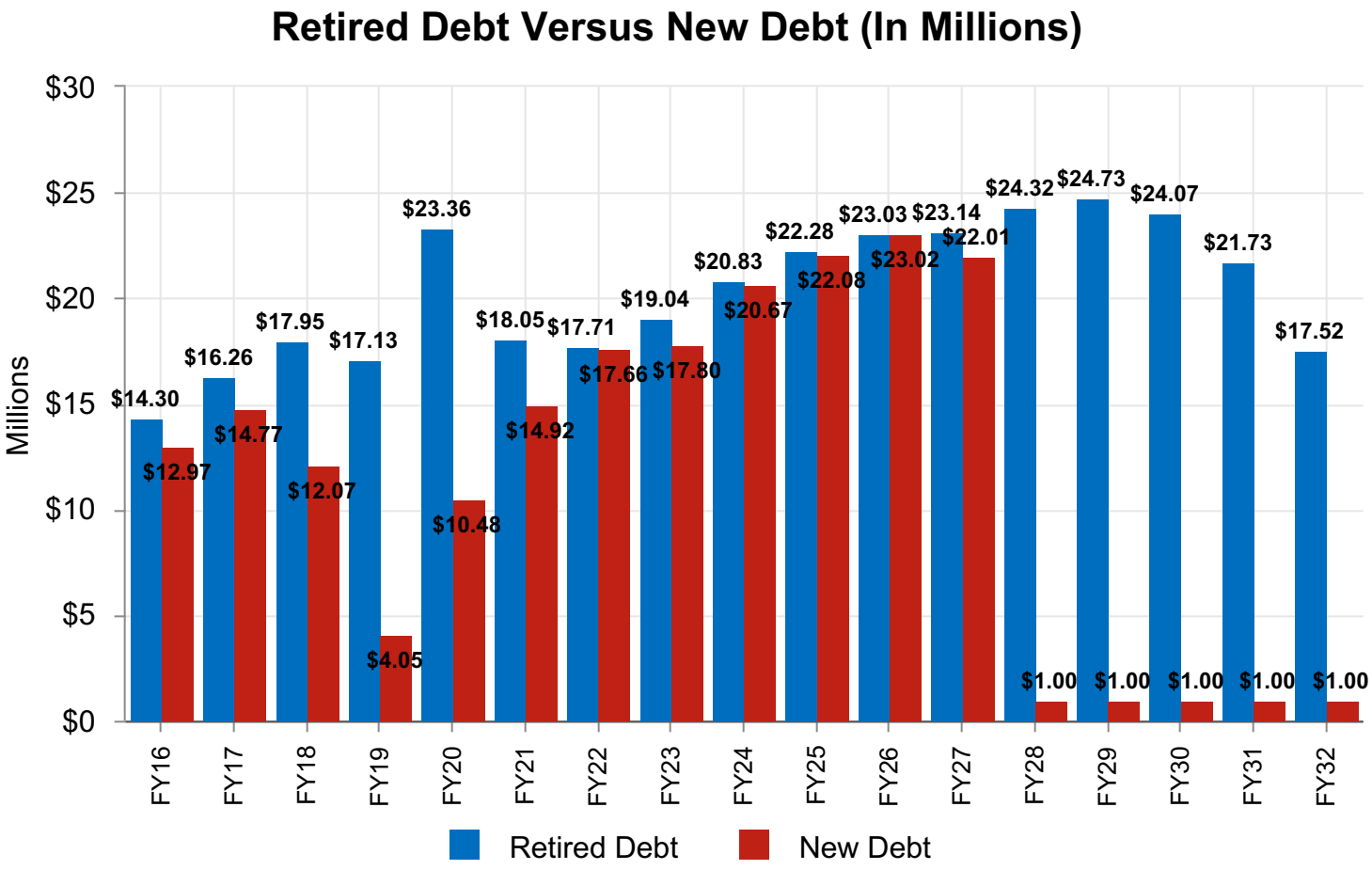
Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/22	Principal Due FY 2023	Interest Due FY 2023	Principal Outstanding 6/30/23
Sanitary Projects Planning - FY21 SRF	Various	2.00%	2043	1,770,000	1,770,000	—	—	1,770,000
Sanitary Projects- FY22 (FY21 Carryovers)	Future	2.00%	2042	3,457,702	3,457,702	72,928	80,827	3,384,774
Sanitary Projects- FY22	Future	2.00%	2042	4,880,303	4,022,908	84,849	80,458	3,938,059
Sanitary Projects- FY23	Future	2.00%	2043	5,051,897	—	—	—	5,051,897
Stormwater Lower Bee Branch Rest SRF	10/27/10	3.25%	2041	7,850,000	5,795,000	225,000	188,318	5,570,000
Stormwater Lower Bee Branch SRF	9/1/14	2.00%	2034	1,029,000	201,000	16,000	4,020	185,000
Stormwater Northfork Catfish Improv. SRF	1/13/10	3.25%	2031	800,000	382,000	43,000	12,415	339,000
Stormwater Sales Tax Increment Rev Bond	6/15/15	3.72%	2031	20,800,000	20,800,000	2,005,000	762,650	18,795,000
Stormwater Upper Bee Branch RR SRF	6/7/19	2.00%	2040	16,382,000	15,020,000	701,000	300,400	14,319,000
Stormwater West 32nd Detention SRF	1/14/2009	3.25%	2028	1,847,000	677,000	104000	22003	573,000
Stormwater Projects - FY23	Future	2.00%	2043	2,600,000	—	—	—	2,600,000
Water Roosevelt Water Tower SRF	8/9/19	2.00%	2040	4,400,000	4,034,000	188,000	80,680	3,846,000
Water CIWA Purchase & Improvements	7/7/17	2.00%	2036	10,198,000	7,075,761	501,000	173,200	6,574,761
Water- Clear Well Reservoirs SRF	10/18/07	3.25%	2028	915,000	337,000	52,000	6,740	285,000
Water Meter Change Out Program SRF	2/12/10	3.25%	2031	6,394,000	3,357,000	327,000	109,200	3,030,000
Water System Improvements & Ext.	11/4/08	4.71%	2023	1,195,000	110,000	110,000	5,500	—
Water System Improvements & Ext.	8/16/10	3.54%	2030	5,700,000	3,360,000	260,000	129,125	3,100,000
Total Revenue Bonds				176,677,902	127,710,490	7,690,714	3,086,846	127,671,673
Total City Indebtedness				358,119,404	251,719,853	19,054,989	6,830,673	251,719,853
Statutory Debt Limit					**241,616,084**			**$259,297,29**
% of Debt Limit Used					**43.75 %**			**41.16 %**
Remaining Debt Capacity					**135,911,950**			**152,575,427**

Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2023, is projected to be 234,367,509 (41.15% of statutory debt limit). The total City indebtedness as of June 30, 2015, was $295,561,181 (69.45% of statutory debt limit). **The City is projected to have $61,193,672 less in debt as of June 30, 2023.**

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

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



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

Bond Rating

The City's General Obligation Debt ratings with Moody's Investors Service is Aa3. In May 2021, Moody's Investor Services upgraded the City's Water Enterprise's outstanding revenue bonds from A1 to A2 and in May 2022 affirmed the Aa3 credit rating on general obligation bonds. 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.

Credit Strengths:

- Growing tax base bolstered by role as a regional economic center for northeastern Iowa
- Very healthy reserves and ample revenue raising flexibility

Credit Challenges:

- Full value per capita and median family income trail medians for the rating category
- Elevated leverage

Moody's Investors Service Rating Scale

FY 2023 Moody's Investors Service Bond Ratings Comparison for Iowa Cities

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

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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 2023 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 2022) budget process covered Fiscal Year 2022 through 2026 and is $187,487,690. The recommended five-year CIP for the upcoming budget process (Fiscal Year 2023) will cover Fiscal Year 2023 through 2027 and is $255,784,207. This is a $68,296,517, or 36.43% increase.

The Fiscal Year 2023 CIP budget recommendation of $69,262,412 is a 40.88% increase from the Fiscal Year 2022 CIP budget of $49,164,309.

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 $105,580,538 in new debt in the Adopted five-year CIP, mostly for fire truck, pumper and ambulance replacements, fire station expansion, Mystique Community Ice Center improvements, road improvements, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags, for a total of $105,580,538 of debt in FY 2023-2027. The City will retire $108,312,913 of existing debt, reducing the amount of City debt by $2,732,375.

In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2023, the use of the statutory debt limit would be 41%, and by the end of the Adopted 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2027, the City of Dubuque would be at 32% of the statutory debt limit. Projections out 10 years to Fiscal Year 2032 show the City of Dubuque at 15% 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 prior to 2015, the City had been increasing the use of debt to accomplish the projects that need to be done. To have any success, a community must have a sound infrastructure. The Mayor and City Council has recognized the infrastructure issues Dubuque faces and has been responsive. While there was some criticism of City use of debt to deal with those infrastructure challenges, that criticism fails to recognize that not financing the needed infrastructure maintenance and improvements is also a form of debt that is passed down to future generations. This was a strategic decision by the City Council realizing that infrastructure investment just gets more expensive over time for these reasons: a) the older a piece of infrastructure gets and the more it is allowed to deteriorate increases costs; b) the longer the wait to invest in infrastructure the costs are increased by inflation; and c) If the investment in infrastructure is not made in this low interest rate environment this investment will eventually need to be made when interest rates are higher, thereby increasing costs. However, beginning

in FY 2016 the City Council at their 2015 Goal Setting Session debt reduction was adopted as a High Priority. So the amount of outstanding debt began to decrease and in Fiscal Year 2023 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, 2022, is currently $251,719,853. The breakdown of the debt principle outstanding as of June 30, 2022, is as follows:

Debt Obligation	**6/30/2022 Principle Outstanding**
General Obligation Essential Corporate Purpose	$96,604,176
Less General Obligation Debt Subject to Annual Appropriation	($18,588,398)
Tax Increment Notes and Bonds	$17,760,000
Economic Development TIF Rebate Agreements	$6,071,798
General Fund Leases	$100,000
Other Revenue-Backed Loans	$3,473,389
Total Indebtedness Subject to Statutory Debt Limit of $241,616,084	$105,420,965
Percent of Statutory Debt Limit Used as of June 30, 2022	45.72%
Revenue Bonds	$105,717,490
Debt Subject to Annual Appropriation	$40,581,398
Total City Indebtedness as of June 30, 2022	**$251,719,853**

The City will issue $105,580,538 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 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Build-out of 2nd floor Old Engine House (18th & Central)	$ 193,000	$ —	$ —	$ —	$ —	$ 193,000
Fire Station Expansion/ Relocation	$ —	$ —	$ —	$ 887,890	$ 3,449,550	$ 4,337,440
Ladder Truck & Pumper Replacement/Expansion	$ —	$ —	$ —	$ 510,000	$ —	$ 510,000
Ambulance Replacement/ Expansion	$ 244,810	$ —	$ —	$ —	$ —	$ 244,810
HVAC Replacement at Fire Headquarters 11 West 9th Street.	$ 175,748	$ 365,697	$ —	$ —	$ —	$ 541,445
Mystique Community Ice Center Settling Remediation and Building Improvements	$ 6,300,000	$ —	$ —	$ —	$ —	$ 6,300,000
Five Flags GDTIF	$ 600,000	$ 1,709,322	$ 2,500,000	$ —	$ —	$ 4,809,322
Parking Ramp Major Maintenance Repairs	$ 245,000	$ —	$ —	$ —	$ —	$ 245,000
New Downtown Parking Ramp - GO Debt	$ 2,348,822	$ 9,078,000	$ 6,000,000	$ —	$ —	$ 17,426,822
Smart Parking System - GO Debt	$ 40,696	$ —	$ 15,366	$ 173,000	$ —	$ 229,062
14th Overpass Design - GO Debt	$ —	$ 627,000	$ —	$ —	$ —	$ 627,000
Solid Waste Collection Vehicles - GO Debt	$ —	$ 55,000	$ 214,269	$ 106,000	$ —	$ 375,269
Sanitary Sewer Projects	$ 5,051,897	$ 8,839,852	$13,346,822	$17,047,271	$ —	$ 44,285,842
Stormwater Projects	$ 2,600,000					$ 2,600,000
Water Projects	$ —	$ —	$ —	$ 4,297,047	$ 18,558,479	$ 22,855,526
Total New Debt	**$17,799,973**	**$ 20,674,871**	**$22,076,457**	**$23,021,208**	**$ 22,008,029**	**$105,580,538**

The City will retire $108,312,913 of existing debt over the next five-years (FY23-FY27).

The following chart shows the net reduction of debt from Fiscal Year 2023 - Fiscal Year 2027:

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
New Debt	$ 17,799,973	$ 20,674,871	$ 22,076,457	$ 23,021,208	$ 22,008,029	$105,580,538
Retired Debt	-$19,042,167	-$20,830,331	-$22,279,452	-$23,025,346	-$23,135,617	-$108,312,913
Net Debt Reduction	**-$1,242,194**	**-$155,460**	**-$202,995**	**-$4,138**	**-$1,127,588**	**-$2,732,375**

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

Table 1 below shows a summary of the five-year CIP by State Program. This is a increase of $68,296,517 from the FY 2022-2026 total CIP budget of $187,487,690.

TABLE 1 - FISCAL YEAR 2023-2027 CIP CAPITAL IMPROVEMENT PROGRAM

EXPENDITURES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Public Safety	1,201,588	952,778	95,662	1,397,890	3,449,550	7,097,468
Public Works	20,574,057	15,155,620	14,825,885	4,099,616	4,581,088	59,236,266
Culture & Recreation	9,595,320	4,484,112	4,498,670	1,983,850	3,677,815	24,239,767
Community & Economic Devl	6,857,175	3,180,698	3,950,388	2,781,344	3,156,026	19,925,631
General Government	2,096,461	1,301,683	1,011,764	1,424,101	630,165	6,464,174
Business Type	28,937,811	28,181,331	26,584,435	28,935,119	26,182,205	138,820,901
TOTAL	**69,262,412**	**53,256,222**	**50,966,804**	**40,621,920**	**41,676,849**	**255,784,207**

HOW THE MONEY IS SPENT
5 YEAR CAPITAL IMPROVEMENT BUDGET

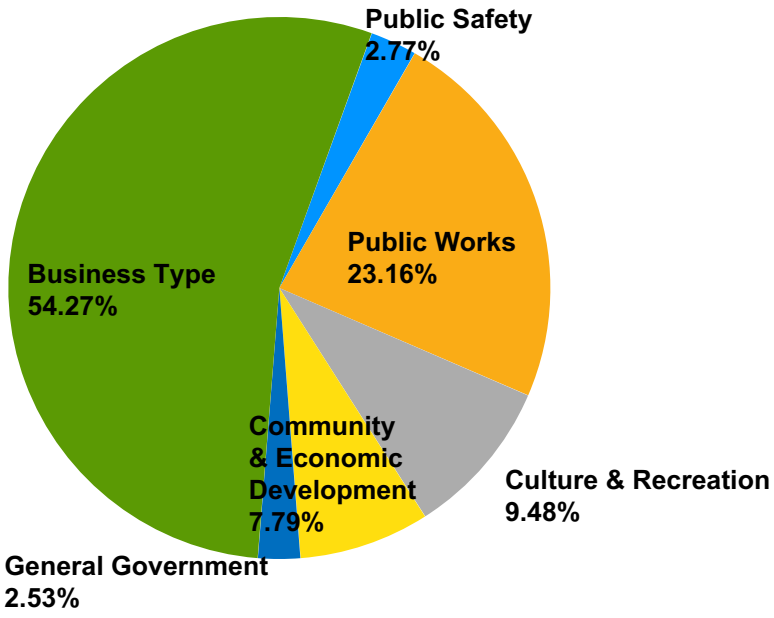
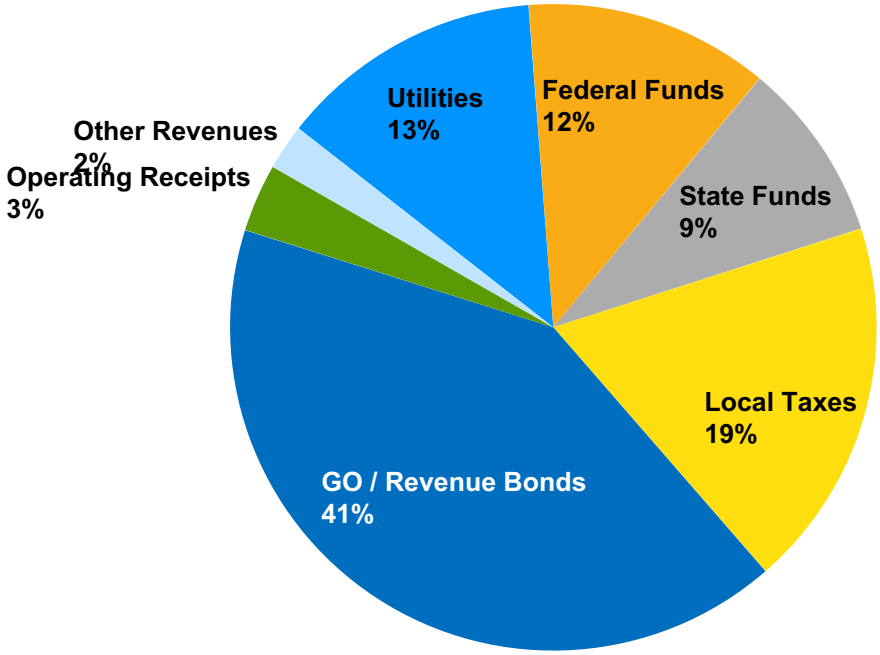


TABLE 2 - CIP FUNDING SOURCES

FUNDING SOURCES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Utilities	8,092,713	4,972,392	6,281,331	6,993,314	7,514,655	33,854,405
Federal Funds	16,546,850	10,218,142	3,725,731	445,000	370,532	31,306,255
State Funds	9,246,525	6,108,643	7,309,588	263,283	180,586	23,108,625
Local Taxes	13,122,531	8,675,440	9,056,185	7,368,258	9,192,386	47,414,800
GO / Revenue Bonds	17,799,973	20,674,871	22,076,457	23,021,208	22,008,029	105,580,538
Operating Receipts	2,652,330	1,739,644	1,248,730	1,564,350	1,497,393	8,702,447
Other Revenues	1,801,490	867,090	1,268,782	966,507	913,268	5,817,137
TOTAL	**69,262,412**	**53,256,222**	**50,966,804**	**40,621,920**	**41,676,849**	**255,784,207**

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 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fire Station Expansion/Relocation	597,052	829,653	1,075,673	1,335,707	1,375,778
All Parks - Replace Security Lights	-3,000	-3,000	-4,000	-4,000	-4,000
Eagle Point Park - Street Light Replacement			-1,150	-2,300	-2,300
Flora Park - Replace Lights on Tennis Courts				-1,300	-1,300
Madison Park - Flag Poles					1,000
Electrick Locks - Restrooms					1,500
Struvite Control System		50,000			
Construct Solar PV System	-20,564	-49,127	-51,583	-54,163	-56,871
Construct Land Side Storage Lot					18,900
Smart Covers			1,000	1,000	1,000
Sanitary Sewer Extensions to Existing Developments	-50,000	-66,263	-68,251	-76,698	-86,933
Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	14,958	14,958	14,958	14,958	29,916
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements				148,170	148,170
Bee Branch Creek Trail: 16th to 9th		10,000	10,000	10,000	10,000
Street Camera Installation	18,834	29,784	40,734	51,684	62,634
Fiber Infrastructure Management System	15,000	15,000	15,000	15,000	15,000
South Port Master Plan Implementation		1,000	1,000		
Total Operating Impact	572,280	832,005	1,033,381	1,438,058	1,512,494

Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Personnel	597,052	829,653	1,075,673	1,335,707	1,375,778
Operating	-24,772	2,352	-42,292	102,351	136,716
Debt Service					
Total Operating Costs	572,280	832,005	1,033,381	1,438,058	1,512,494

CITY OF DUBUQUE, IOWA
Fiscal Year 2023-2027 Capital Improvement Program (CIP)

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

Attached is the Fiscal Year 2023-2027 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 29, 2022, at the same time as the public hearing on the Fiscal Year 2023 Operating Budget.

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

With the pledge of the $1.1 trillion dollar federal infrastructure package and other opportunities to compete for grants, the City will need to spend money to prepare projects to be grant eligible and to provide matching funds to compete for grants.

The Fiscal Year 2023 CIP budget recommendation of $69,262,412 is a 40.88% increase from the Fiscal Year 2022 CIP budget of $49,164,309.

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 $105,580,538 in new debt in the Adopted five-year CIP, mostly for fire truck, pumper and ambulance replacements, fire station expansion, Mystique Community Ice Center improvements, road improvements, sanitary sewer improvements, additional downtown parking, and maintenance of Five Flags, for a total of $105,580,538 of debt in FY 2023-2027. The City will retire $108,312,913 of existing debt, reducing the amount of City debt by $2,732,375.

In this budget recommendation, the Mayor and City Council are currently reviewing for Fiscal Year 2023, the use of the statutory debt limit would be 41%, and by the end of the Adopted 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2027, the City of Dubuque would be at 32% of the statutory debt limit. Projections out 10 years to Fiscal Year 2032 show the City of Dubuque at 15% 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 prior to 2015, the City had been increasing the use of debt to accomplish the projects that need to be done. To have any success, a community must have a sound infrastructure. The Mayor and City Council has recognized the infrastructure issues Dubuque faces and has been responsive. While there was some criticism of City use of debt to deal with those infrastructure challenges, that criticism fails to recognize that not financing the needed infrastructure maintenance and improvements is also a form of debt that is passed down to future generations. This was a strategic decision by the City Council realizing that infrastructure investment just gets more expensive over time for these reasons: a) the older a piece of infrastructure gets and the more it is allowed to deteriorate increases costs; b)

the longer the wait to invest in infrastructure the costs are increased by inflation; and c) If the investment in infrastructure is not made in this low interest rate environment this investment will eventually need to be made when interest rates are higher, thereby increasing costs. However, beginning in FY 2016 the City Council at their 2015 Goal Setting Session debt reduction was adopted as a High Priority. So the amount of outstanding debt began to decrease and in Fiscal Year 2023 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, 2022, is currently $251,719,853. The breakdown of the debt principle outstanding as of June 30, 2022, is as follows:

Debt Obligation	**6/30/2022 Principle Outstanding**
General Obligation Essential Corporate Purpose	$96,604,176
Less General Obligation Debt Subject to Annual Appropriation	($18,588,398)
Tax Increment Notes and Bonds	$17,760,000
Economic Development TIF Rebate Agreements	$6,071,798
General Fund Leases	$100,000
Other Revenue-Backed Loans	$3,473,389
Total Indebtedness Subject to Statutory Debt Limit of $241,616,084	$105,420,965
Percent of Statutory Debt Limit Used as of June 30, 2022	45.72%
Revenue Bonds	$105,717,490
Debt Subject to Annual Appropriation	$40,581,398
Total City Indebtedness as of June 30, 2022	**$251,719,853**

The City will issue $105,580,538 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 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Build-out of 2nd floor Old Engine House (18th & Central)	$ 193,000	$ —	$ —	$ —	$ —	$ 193,000
Fire Station Expansion/Relocation	$ —	$ —	$ —	$ 887,890	$ 3,449,550	$ 4,337,440
Ladder Truck & Pumper Replacement/Expansion	$ —	$ —	$ —	$ 510,000	$ —	$ 510,000
Ambulance Replacement/ Expansion	$ 244,810	$ —	$ —	$ —	$ —	$ 244,810
HVAC Replacement at Fire Headquarters 11 West 9th Street.	$ 175,748	$ 365,697	$ —	$ —	$ —	$ 541,445
Mystique Community Ice Center Settling Remediation and Building Improvements	$ 6,300,000	$ —	$ —	$ —	$ —	$ 6,300,000
Five Flags GDTIF	$ 600,000	$ 1,709,322	$ 2,500,000	$ —	$ —	$ 4,809,322
Parking Ramp Major Maintenance Repairs	$ 245,000	$ —	$ —	$ —	$ —	$ 245,000
New Downtown Parking Ramp - GO Debt	$ 2,348,822	$ 9,078,000	$ 6,000,000	$ —	$ —	$ 17,426,822
Smart Parking System - GO Debt	$ 40,696	$ —	$ 15,366	$ 173,000	$ —	$ 229,062
14th Overpass Design - GO Debt	$ —	$ 627,000	$ —	$ —	$ —	$ 627,000
Solid Waste Collection Vehicles - GO Debt	$ —	$ 55,000	$ 214,269	$ 106,000	$ —	$ 375,269
Sanitary Sewer Projects	$ 5,051,897	$ 8,839,852	$13,346,822	$17,047,271	$ —	$ 44,285,842
Stormwater Projects	$ 2,600,000					$ 2,600,000
Water Projects	$ —	$ —	$ —	$ 4,297,047	$18,558,479	$ 22,855,526
Total New Debt	**$17,799,973**	**$20,674,871**	**$22,076,457**	**$23,021,208**	**$22,008,029**	**$ 105,580,538**

The City will retire $108,312,913 of existing debt over the next five-years (FY23-FY27).

The following chart shows the net reduction of debt from Fiscal Year 2023 - Fiscal Year 2027:

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
New Debt	$17,799,973	$20,674,871	$22,076,457	$23,021,208	$22,008,029	$105,580,538
Retired Debt	-$19,042,167	-$20,830,331	-$22,279,452	-$23,025,346	-$23,135,617	-$108,312,913
Net Debt Reduction	**-$1,242,194**	**-$155,460**	**-$202,995**	**-$4,138**	**-$1,127,588**	**-$2,732,375**

There was a 7.32% increase in assessed value effective January 1, 2021, which is the assessment the Fiscal Year 2023 statutory debt limit is based on. The statutory debt limit effective June 30, 2023 is $259,297,290. **The City will be at 41.15% of statutory debt limit by June 30, 2023**. In FY 17 the City was at 86.13% of statutory debt limit, so **41.15% in Fiscal Year 2023 is a 44.98% 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 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
84.31%	83.87%	89.89%	86.13%	69.45%	63.41%	56.32%	50.22%	46.53%	43.63%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2023–2027 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 2023 is as follows:

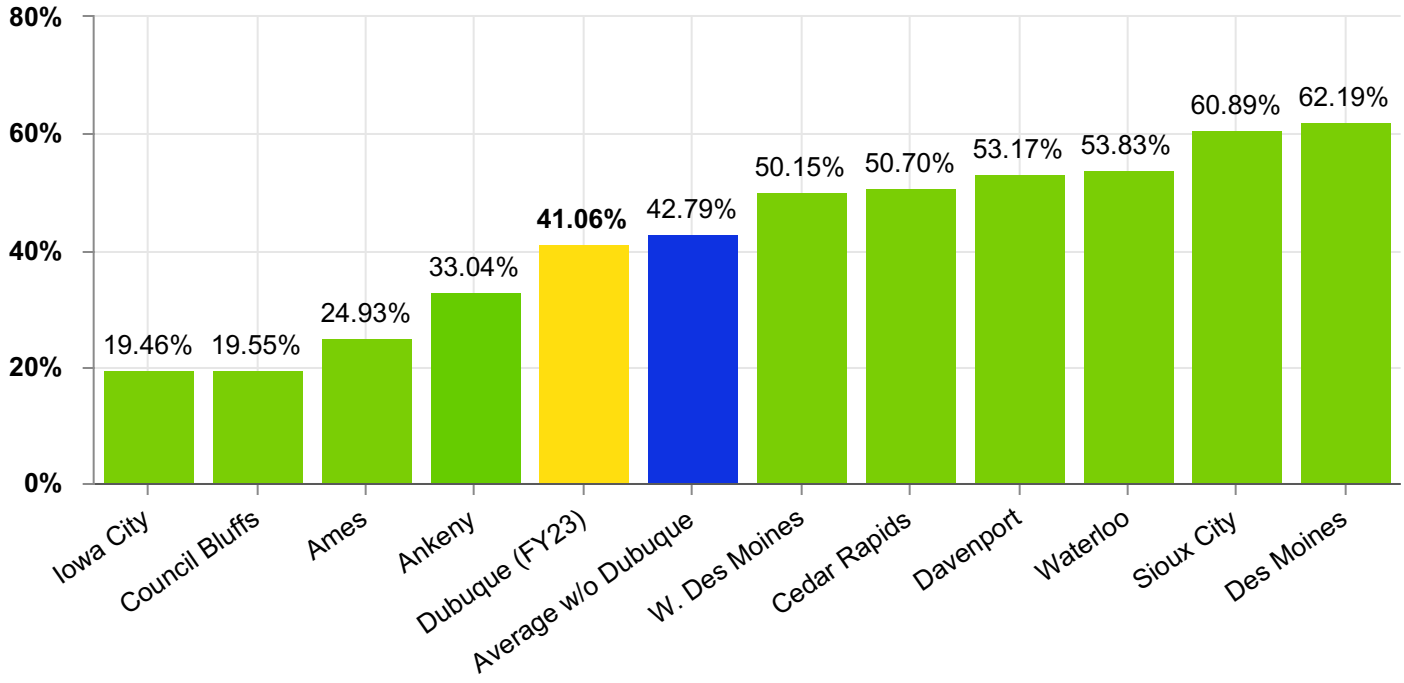
FY 23	FY 24	FY 25	FY 26	FY 27
41.15%	40.98%	39.43%	35.19%	31.98%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2023 compared to the other cities in Iowa for Fiscal Year 2021 with a population over 50,000:

Fiscal Year 2021 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	$ 647,212,313	$ 402,520,000	62.19 %
10	Sioux City	$ 265,639,656	$ 161,734,999	60.89 %
9	Waterloo	$ 203,066,548	$ 109,313,513	53.83 %
8	Davenport	$ 383,418,646	$ 203,845,000	53.17 %
7	Cedar Rapids	$ 609,295,697	$ 308,940,000	50.70 %
6	W. Des Moines	$ 450,309,928	$ 225,845,000	50.15 %
5	**Dubuque (FY23)**	**$ 259,297,290**	**$ 106,455,755**	**41.06 %**
4	Ankeny	$ 337,864,308	$ 111,645,000	33.04 %
3	Ames	$ 251,339,811	$ 62,654,999	24.93 %
2	Council Bluffs	$ 274,870,338	$ 53,728,829	19.55 %
1	Iowa City	$ 342,894,916	$ 66,740,000	19.46 %
	Average w/o Dubuque			**42.79 %**

Percent of Legal Debt Limit Utilized



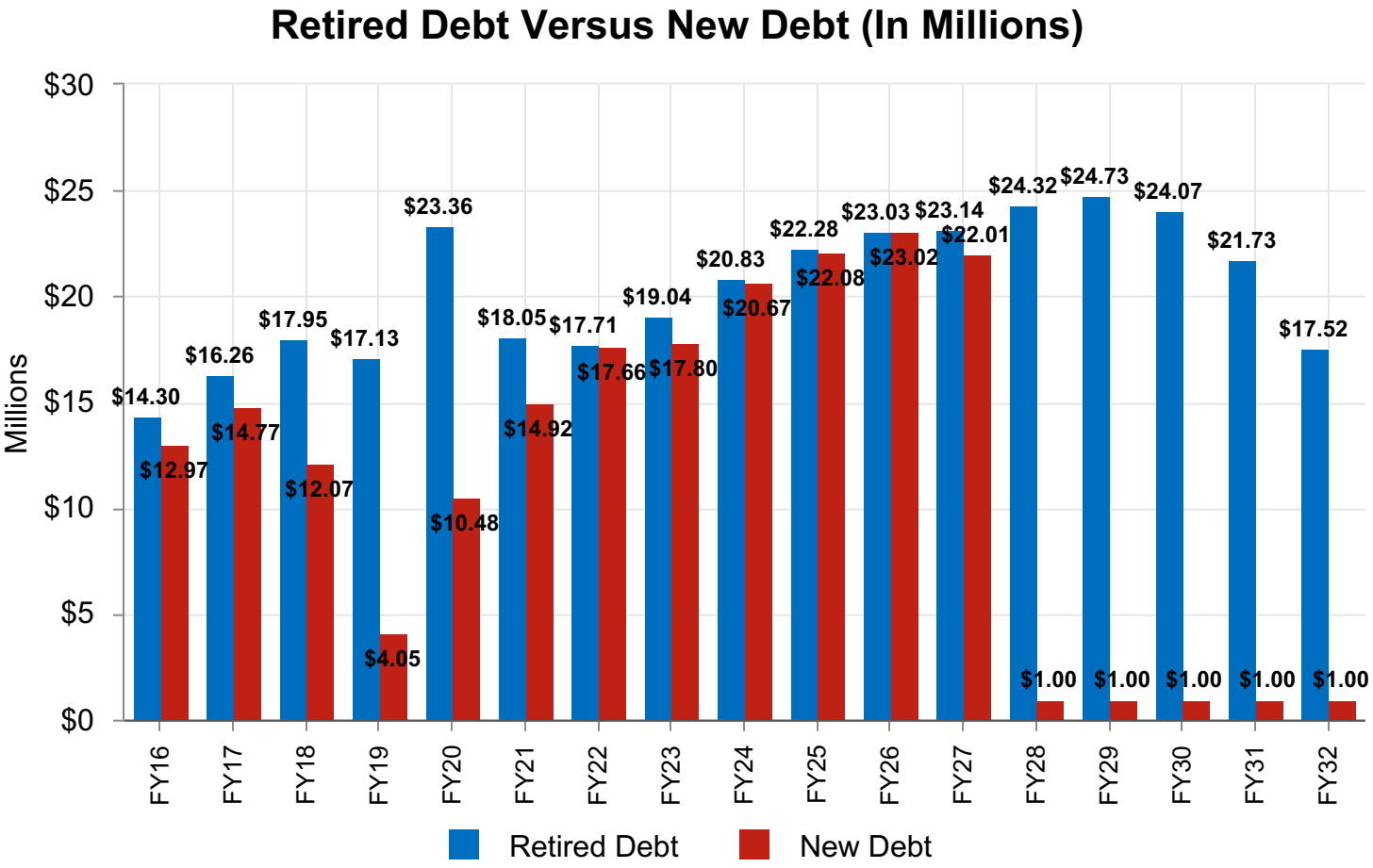
Dubuque ranks as the fifth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is below the average of the other Cities.

Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2023, is projected to be 234,367,509 (41.15% of statutory debt limit). The total City indebtedness as of June 30, 2015, was $295,561,181 (69.45% of statutory debt limit). **The City is projected to have $61,193,672 less in debt as of June 30, 2023.**

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

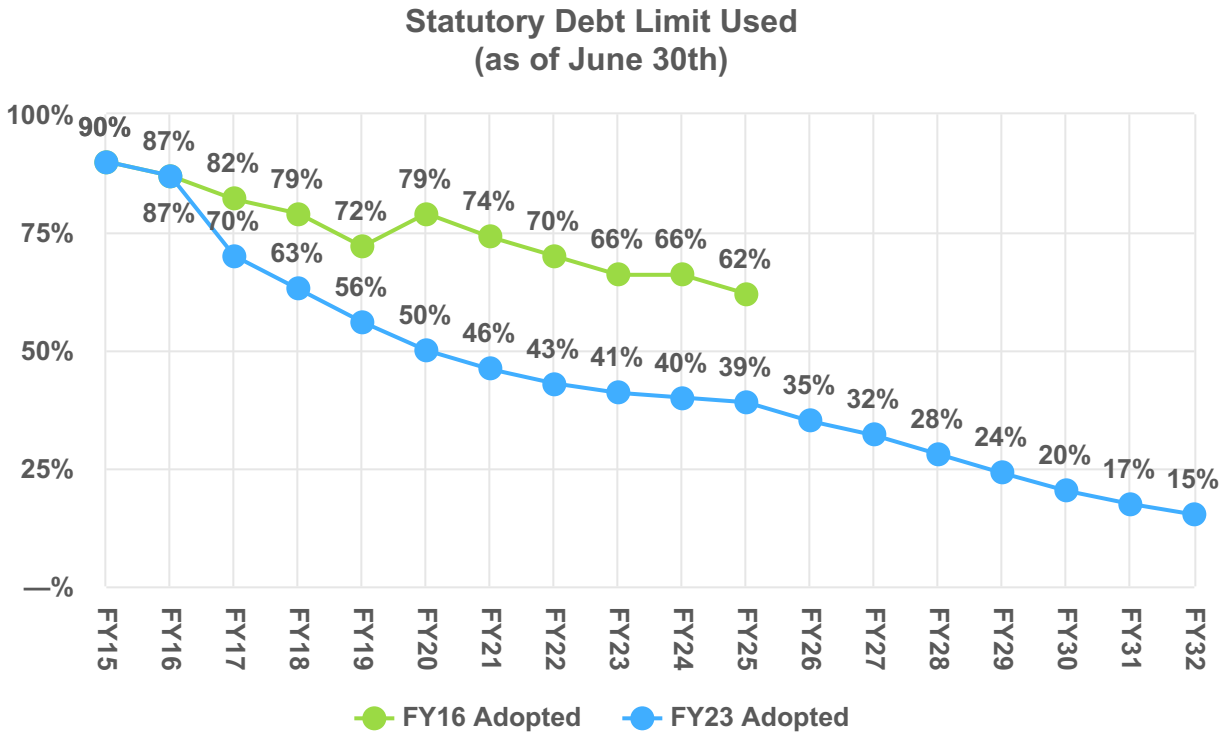
The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:



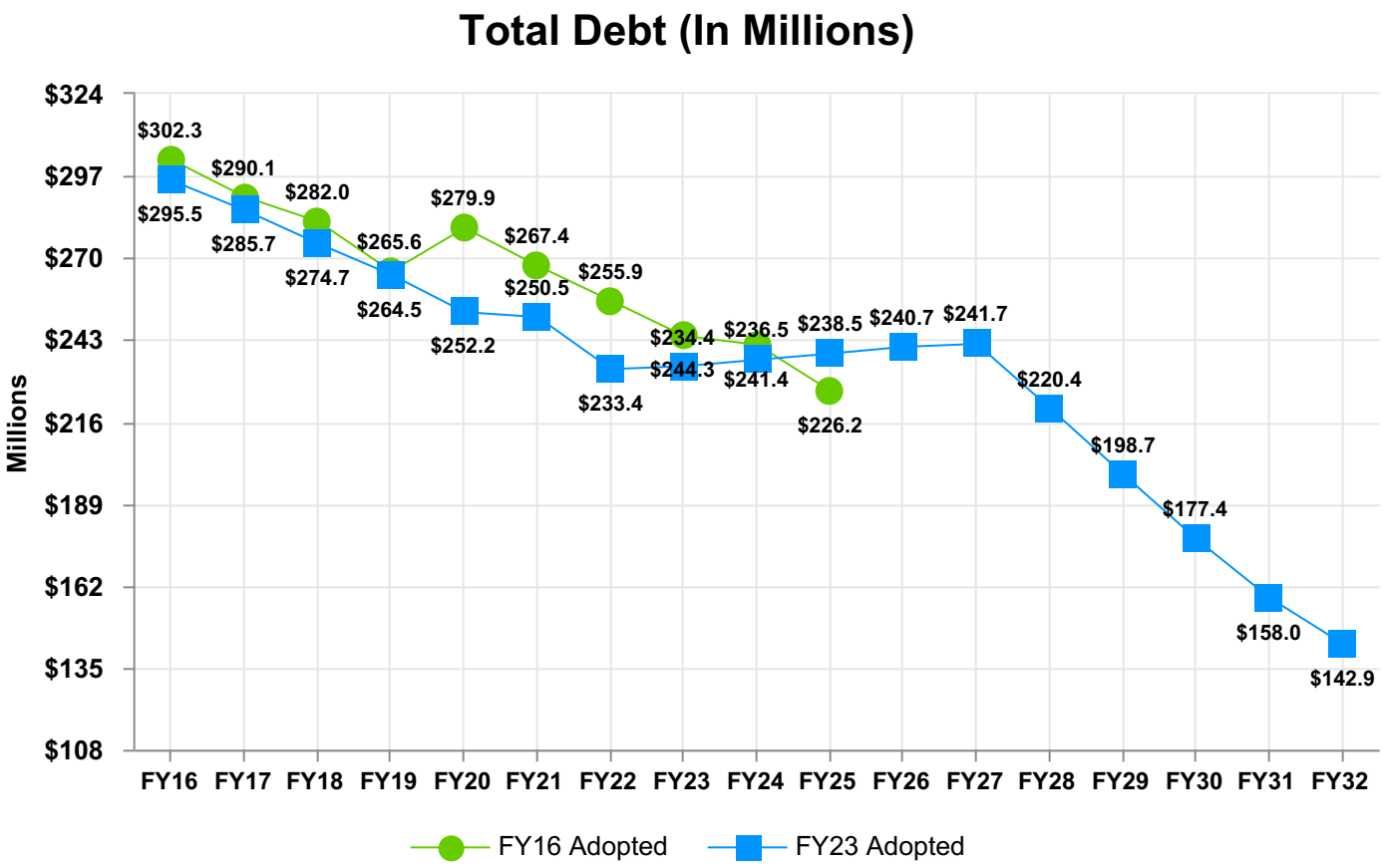
*In Fiscal Year 2020, the City had $5,908,200 forgiven of the Bee Branch Upper Bee Branch Loan on June 30, 2020 which increased principal payments reflected.

Statutory Debt 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 adopted FY 2023 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 2023, the use of the statutory debt limit would be 41%, and by the end of the adopted 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2027, the City of Dubuque would be at 32% of the statutory debt limit. Projections out 10 years to Fiscal Year 2032 show the City of Dubuque at 15% of the statutory debt limit.** This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.



By the end of the Adopted 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be $241.69 million (32% of the statutory debt limit) and the projection is to be at $142.86 million (17% of statutory debt limit) within 10 years.



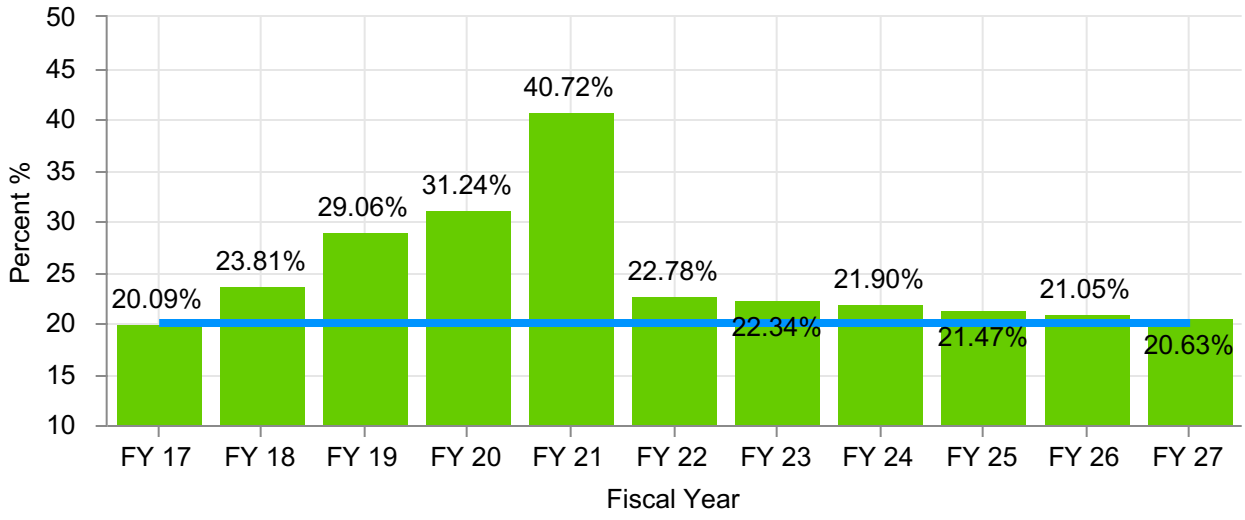
General Fund Reserves

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 2021, Moody's Investor Services upgraded the City's Water Enterprise's outstanding revenue bonds from A1 to A2 and affirmed the Aa3 credit rating on general obligation bonds. Notable credit factors include a sizable tax base, a wealth and income profile that is slightly below similarly rated peers, and increased financial position that will decline in fiscal years 2021 and 2022 and somewhat elevated debt and pension liabilities. 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.

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 rate when necessary, and make critical investments in the community.

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	40.72%	Increase due to American Rescue Plan Act funds received ($13.2 million), frozen positions and capital projects through Feb 2021.
FY 2022	22.78%	Decrease due to spending American Rescue Plan Act Funds.

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 2022, the City of Dubuque will have a general fund reserve of 32.47% of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy on a cash basis or 22.78% 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 $22,367,646 on June 30, 2022 as compared to the general fund reserve balance on an accrual basis of $17,743,471 as computed by Moody's Investors Service.The general fund reserve balance on an accrual basis exceeds 22% in FY 2022, 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	FY2027
Contribution	$—	$—	$—	$—	$—	$—	$—	$—
City's Spendable General Fund Cash Reserve Fund Balance	$21,744,160	$31,089,468	$17,743,471	$17,743,471	$17,743,471	$17,743,471	$17,743,471	$17,743,471
% of Projected Revenue (Moody's)	31.24%	40.72%	22.78%	22.34%	21.9%	21.47%	21.05%	20.63%

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.

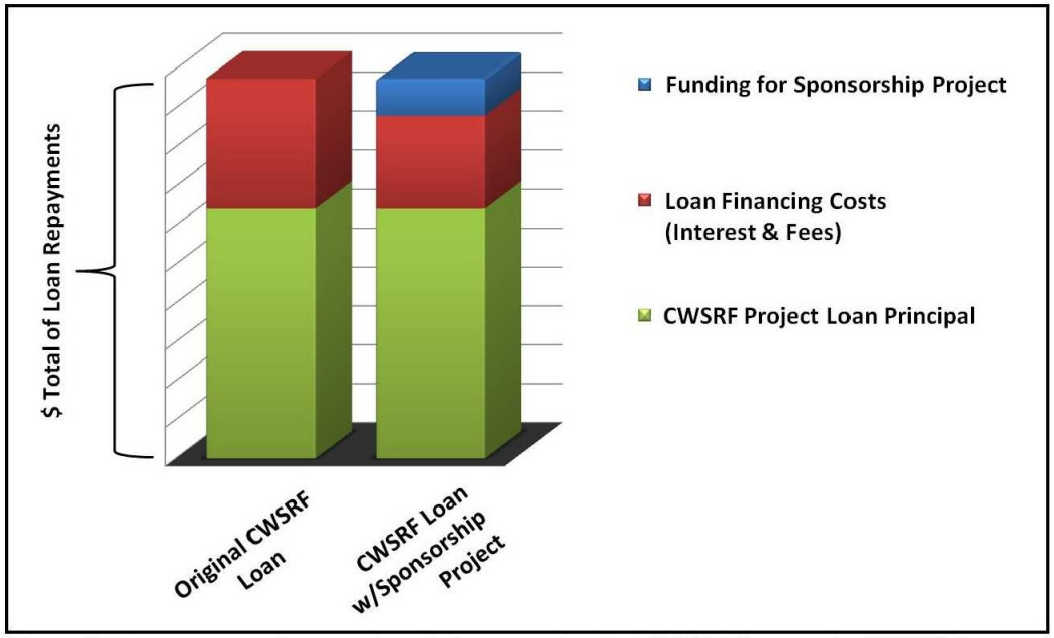


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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.**

The five-year CIP adopted through the current year (Fiscal Year 2022) budget process covered Fiscal Year 2022 through 2026 and is $187,487,690. The adopted five-year CIP for the upcoming budget process (Fiscal Year 2023) will cover Fiscal Year 2023 through 2027 and will be $255,784,207. This is a $68,296,517 (36.43%) increase.

FY 2022-2026 Capital Improvement Program (CIP) compared to the FY 2023-2027 Capital Improvement Program is as follows:

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
FY22 CIP	$49,342,750	$43,298,159	$39,593,286	$29,389,844	$25,863,651	—	$187,487,690
FY23 CIP	—	$69,262,412	$53,256,222	$50,966,804	$40,621,920	$41,676,849	$255,784,207
$ Difference	—	+$25,964,253	+$13,662,936	+$21,576,960	+$14,758,269	—	$68,296,517
% Change	—	+59.97%	+34.51%	+73.42%	+57.06%	—	36.43%

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

Fiscal Year 2023 will be the sixteenth 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 2023 Stormwater User Fee is proposed to increase from $8.85 per SFU to $9.00 per SFU, a 1.69% 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	FY 2023
Adopted Per Ordinance 21-12	$8.50	$9.00	$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	$9.00
Adopted Per Ordinance 21-20	$—	$—	$—	$—	$—	$8.29	$8.29	$8.29
Adopted Per Ordinance 10-21	$—	$—	$—	$—	$—	$—	$8.85	$8.85
Proposed FY23	$—	$—	$—	$—	$—	$—	$—	$9.00
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-7.89%	-1.67%	0.00%

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

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

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

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

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

Because of the public support for the Bee Branch Watershed Flood Mitigation Project, the stated commitment of the City of Dubuque City Council to implement the various phases of the project, and because the City has already started implementing some of the improvements, private investment in the Bee Branch Watershed has already eclipsed $139 million since 2008 with an additional $215 million expected to follow in the next ten years for a combined total of $354 million in private investment. This non-public investment by private developers includes undertakings such as 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 (2023-2027) City Council Goals and 2021-2023 Policy Agenda, established by the City Council August, 2021.

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 2021 - 2023

Top Priority (in alphabetical order)

- Chaplain Schmitt Island Master Plan Implementation
- City Information & Network Security
- Equitable Poverty Prevention & Reduction Plan Implementation
- Federal Infrastructure Program Preparation
- Five Flags Center Direction
- Historic Building Rehabilitation/Preservation

High Priority

- Bee Branch Watershed Project: Next Steps
- Childcare Initiative
- Community Broadband Expansion
- Complete Streets Concept Implementation: 16th St./Elm St.;14th St. Railroad Overpass Project
- Comprehensive Parks Master Plan
- Imagine Dubuque Implementation
- West End Fire Station

Attachment 3 provides a summary of these projects organized by City Council's five-year goals and Fiscal Year 2023 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 2023-2027 CIP is substantially the same as previous fiscal years. First, an index referencing the 2023-2027 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 2021 and the adopted budget in Fiscal Year 2022. 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 "2028". 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 "2028" 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 2027." If a project is annual the "2028" 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 2024 through Fiscal Year 2027 projects, as well as to add projects for Fiscal Year 2028.

A ranking system was established in Fiscal Y
ear 2019 to more readily identify capital projects that directly meet City Council Goals and Priorities and address City needs. Projects are scored on a point system of 0-3 for ten weighted criteria categories: Quality of Life, Health & Safety, Leverage, Economy & Jobs, Service Delivery, Prevention, Financially Sound, Funding Project Phases, Sustainability, and Prioritized Projects. 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 ($74,776,242). Those new projects that appear in the five-year CIP are as follows:

Department	New Project		Total CIP
Fire	Station 5 Waterproofing and Driveway	$	49,000
Fire	Station 4 Kitchen Remodel, Flooring and Paint	$	40,000
Fire	Station 5 Structural Beam Replacement and Repair	$	38,500
Fire	Station 5 Off-Street Parking Area	$	15,000
Parks	Comprehensive Parks Master Plan	$	208,000
Parks	Chaplain Schmitt Island - Landscaping	$	50,000
Parks	Chaplain Schmitt Island - Entrance Sign	$	72,500
Parks	Chaplain Schmitt Island - Trail and Access Plan	$	50,000
Parks	Reimagine Comiskey	$	496,000
Parks	Grandview Avenue Boulevard Landscape Renovation Plan	$	50,000
Parks	Trail Maintenance/Repair	$	20,000
Civic Center	Theater - Boiler Replacement	$	100,000
Civic Center	Theater - Exterior Awning Addition	$	27,000
Civic Center	Theater - Stage Curtain Replacement	$	36,500
Civic Center	Theater - Stage Lighting Replacement	$	125,000
Civic Center	Theater - Plaster Restoration and Paint	$	212,000
Civic Center	Theater - East Exterior and Interior Restoration	$	30,000
Civic Center	Promenade - Remodel Concession Stand	$	187,000
Recreation	Flora and Sutton Pools Playground Replacements	$	300,000
Recreation	Flora and Sutton Pools Counter Reconstruction - ADA	$	10,000
Recreation	Flora and Sutton Pools Renovate Locker Rooms	$	60,000
Recreation	Sutton Pool Zero Depth Survey & Remediation	$	41,500
Recreation	Flora Pool Water Slide Assessment and Repairs	$	52,000
Recreation	Ice Center - Generator	$	300,000
Recreation	Ice Center - Dehumidification Improvements	$	1,400,000
Recreation	Ice Center - Safety Improvements	$	60,320
Recreation	Ice Center - Concession Re-Design and Upgrade	$	176,800

Department	New Project		Total CIP
Recreation	Ice Center - Facilities Mechanical Systems and Energy Usage Assess	$	60,000
Water	Water System Improvements Pressure Zone 3	$	19,167,398
Water	Webber Property Phase 1 & 2	$	970,245
W&RRC	Boiler #2	$	425,000
W&RRC	Struvite Control System	$	1,060,000
W&RRC	Bar Screen Replacement	$	1,590,000
W&RRC	RAS Pump Replacement	$	980,000
Airport	Construct Land Side Storage Lot	$	74,000
Public Works	Municipal Service Center Roof Mounted HVAC Replacement Unit	$	95,000
Public Works	Municipal Service Center Vehicle Access Doors Replacement Project	$	75,008
Public Works	Street Vacuum/Flush Unit Replacement	$	185,000
Public Works	Bee Branch Flood Control Pumping Station Camera Project	$	55,000
Public Works	Purina Drive Load Scanner Systems	$	69,471
Engineering	Old Mill Road Lift Station and Force Main	$	22,389,621
Engineering	Granger Creek Lift Station Improvements	$	607,650
Engineering	Industrial Park Sanitary Sewer	$	504,000
Engineering	Catfish Creek Sewershed Interceptor Sewer Improvements	$	3,210,500
Engineering	Central Avenue Streetscape Design 1-way to 2-way	$	400,000
Engineering	Althauser Street Resurfacing	$	140,000
Engineering	Green Alleys - Non Bee Branch	$	600,000
Engineering	Dubuque Industrial Center Crossroads - New Road Infrastructure	$	2,770,000
Engineering	Dubuque Industrial Center McFadden Farm - South Heacock Road	$	2,710,000
Engineering	Schmitt Island Connector Trail	$	132,000
Engineering	Chaplain Schmitt Island Multi-Modal Access Plan	$	62,000
Engineering	Harbor Area Maintenance - Dredging	$	676,000
Engineering	Connecting Downtown Destinations	$	615,000
Engineering	Street Light Controller Meter Installation - Phase 2	$	90,000
Engineering	Citywide Fiber Cable Backbone Masterplan Implementation	$	3,000,000
Engineering	Chesterfield Lighting Project	$	67,000
Engineering	Federal Building Parking Lot Replacement	$	205,000
Engineering	Build-Out of 2nd Floor Old Engine House (18th and Central)	$	193,000
Engineering	MFC Building Envelope Stabilization	$	61,500
Engineering	City Annex Roof Replacement Project	$	65,000
Economic Development	South Port Master Plan Implementation	$	215,000
Economic Development	Development Dubuque Industrial Center - Crossroads	$	3,941,803
Economic Development	Green Space Historic Millwork District	$	400,000
Economic Development	Central Avenue Housing Forgivable Loan	$	750,000
Economic Development	Low Income Small Business Grant	$	50,000
Economic Development	Business, Non-Profit and Arts Groups Assistance Program	$	500,000
Information Services	Fiber Optic/Conduit Asset Maintenance and Documentation	$	150,000
Information Services	Central Avenue Streetscape Design	$	400,000
Information Services	Data Center	$	857,926
	TOTAL	**$**	**74,776,242**

The Capital Improvement requests that were previously funded in the five-year CIP that are not included in this five-year CIP total $24,440,415. 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, $2,249,600 are identified as deferred maintenance items, delineated with an asterisks below. The removed CIPs are as follows:

Department	Existing Project Not Funded		Total CIP	
Parks	North Fork Trail Park Development	$	214,000	
Parks	Roosevelt Park Redevelopment	$	35,000	
Parks	Eagle Point Park Building and Structure Assess	$	5,000	
Parks	Storybook Zoo Playground Replacement	$	110,000	*
Parks	Eagle Point Park Renovate Log Cabin Pavilion	$	40,000	*
Parks	Eagle Point Park Accessible Walkway to Log Cabin	$	356,000	
Parks	Eagle Point Park Light Trolley Line Trail	$	155,000	
Parks	Eagle Point Park Indian Room Restoration	$	122,000	*
Parks	Eagle Point Park Develop Wading Pool Replacement	$	407,000	*
Parks	Installation of Flag Poles in Community Parks	$	75,000	
Parks	Replace Highway 20 Roses	$	100,000	*
Parks	Valentine Park Pavilion Installation	$	55,000	
Parks	Valley High Park - Replace Play Unit	$	150,000	*
Parks	Industrial Center Native Plantings	$	80,000	
Parks	Re-landscape Locust Street Connector	$	30,000	*
Parks	Parks Replace Trash Cans	$	80,000	*
Parks	Second Dog Park Planning	$	53,000	
Parks	Irrigation to Planters and Flower Beds	$	150,000	*
Parks	Park Drinking Fountains	$	80,000	*
Parks	Granger Creek Nature Trail - Asphalt Trail	$	350,000	
Parks	Greenhouse - Remove Trees on Hillside	$	25,000	*
Parks	Town Clock Lighting	$	10,000	
Parks	Welcome Sign East	$	61,000	
Parks	Welcome Sign North	$	61,000	
Parks	Greenhouse - Replace Lexan	$	70,000	*
Conference Center	Conference Landscape Renovations	$	33,500	*
Civic Center	Civic Center Concession Gate A and C Remodel	$	114,100	*
Civic Center	Civic Center Arena Sport Court	$	170,000	
Recreation	MFC 2nd Floor Renovation	$	808,000	*
Airport	Additional Terminal Parking	$	1,900,250	
Economic Development	Dubuque Industrial Center South Signs	$	80,465	
Economic Development	Development of Graf Property	$	2,217,000	
Economic Development	Development of McFadden Property	$	16,243,100	
Public Works	Wheel Loader Purchase		$255,582	*
Engineering	Riverfront Leasehold Improvements	$	100,000	*
Engineering	Seippel Road Reconstruction	$	840,000	*
Engineering	Rockdale Road Reconstruction - Maquoketa Dr	$	1,500,000	*
Engineering	Pennsylvania Avenue & Radford Road Roundabout	$	1,350,000	

Department	Existing Project Not Funded		Total CIP	
Engineering	Furniture, Fixtures, and Equipment Replacement	$	93,000	*
Engineering	Seippel Road Culvert Replacement & Storm Sewer	$	25,000	*
Engineering	Century Drive Reconstruction	$	50,000	*
Facilities Management	City Office Renovation	$	400,000	*
Facilities Management	City Hall Third Floor Renovation	$	20,000	*
Facilities Management	City Hall Landscape Enhancements	$	117,500	*
Facilities Management	MFC Camera and Security System	$	92,500	
	Total	**$**	**24,440,415**	
	Total Deferred Maintenance	*$*	*2,249,600*	

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 ($28,879,642). Of those $2,287,568 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	Construct Land Side Storage Lot		$49,000	
Airport	Terminal Geothermal Heat Pump Replacements		$40,000	*
Airport	Update ARFF/Maintenance Building Lighting to LED	$	15,100	*
Engineering	32nd Street Multimodal Corridor Access		$260,000	
Engineering	1st & Locust Streets Gateway Improvements		$365,000	*
Engineering	Kerper Blvd Road Diet		$280,000	*
Engineering	Central Avenue Streetscaping - Construction		$1,460,000	*
Engineering	Chavenelle and Seippel Road Intersection Roundabout		$790,000	
Engineering	Bee Branch Greenway Fitness Loop		$114,000	
Engineering	Bee Branch Greenway Park Signage		$21,000	
Engineering	Seippel Road Lighting Project		$96,000	
Facilities Management	Engineering Department Materials Testing Lab Reno		$63,500	*
Information Services	Data Center		$2,202,074	
Parks	Eagle Point Park Nature Trail Project		$50,000	
Parks	Veterans Park Pickleball Improvements		$35,000	
Public Information Office	Port of Dubuque Ramp Electronic Sign Replacement	$	41,120	*
Public Information Office	Historic Federal Building Electronic Sign Replacement	$	22,848	*
W&RRC	On-Site Oxygen Generation		$1,125,000	
W&RRC	Peak Flow Capacity Upgrades		$21,850,000	
	Total		**$28,879,642**	
	Total Deferred Maintenance		*$2,287,568*	

Notable FY2023 Capital Improvement Projects

Department	Project Title	Total City Investment FY2023-FY2027	Page
Fire	Ladder Truck & Pumper	$960,000	1
Fire	HVAC Replacement	$541,445	2
Fire	Ambulance Replacement	$659,810	6
Fire	Fire Station Expansion/ Relocation	$4,387,440	7
Parks	Pebble Cove Park Dev	$214,000	14
Parks	Replace Play Units	See Breakout (Right)	
Parks	Comprehensive Parks Master Plan	$208,000	15
Parks	Low/Mod Income Park Improvements	$600,000	16
Parks	Ash Tree Removal/Replc	$609,000	53
Civic Center	Five Flags Building Improv	$6,000,000	68
Recreation	Flora Water Playground	$300,000	92
Recreation	Ice Center Settling Remed	$4,600,000	103
Recreation	Ice Center Generator	$300,000	104
Recreation	Ice Center Dehumidification	$1,400,000	105
Conference Center	Roof Restoration	$700,000	114
Water	Water System Improvements Pressure Zone 3	$19,167,398	161
W&RRC	Final Clarifier Rehab	$1,500,000	173
W&RRC	Sidestream Nitrogen Removal	$4,000,000	175

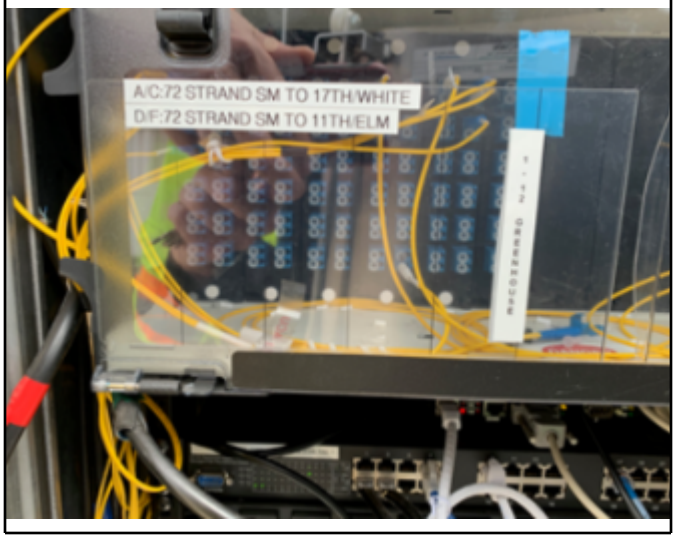
Planned Playground Equipment Replacement

Project	Total Investment	Page
Gay Park	$90,000	39
Hilltop Park	$68,615	42
Madison Park	$85,800	43
Marshall Park	$150,000	46
Teddy Bear Park	$150,000	52
Total	$544,415	

Department	Project Title	Total City Investment FY2023-FY2027	Page
Airport	Reconstruct Taxiway A	$11,700,000	181
Public Works	Curb Ramp Program	$2,819,859	196
Public Works	Cab-Over Solid Waste Vehicles	$2,167,047	219
Engineering	Cedar and Terminal Street Lift Station and Force Main	$3,700,000	241
Engineering	Bee Branch Interceptor Sewer Connection	$3,335,000	252
Engineering	Fiber Conduit, Cable and Management	See Breakout (Right)	
Engineering	Old Mill Road Lift Station	$20,839,621	253
Engineering	Catfish Creek Sewershed Interceptor Sewer	$3,210,500	257
Engineering	Bee Branch Creek Gate & Pump Replacement	$12,586,470	264
Engineering	East - West Corridor	$8,060,000	283
Economic Development	Development Dubuque Industrial Center: Crossroads	$233,500	317
Economic Development	Central Avenue Corridor Streetscape Master Plan Implementation	$3,941,803	370
Transportation	Vehicle Replacement	$2,574,943	375
Transportation	New Parking Ramp	$17,426,822	379
Information	Data Center	Data Center	410

Planned Fiber Conduit, Cable, and Management Projects

Project	Total Investment	Page
INET Fiber Replacement	$305,000	344
Fiber Optic Conduit - Misc	$62,500	346
Fiber Infrastruture Management System	$50,000	347
Broadband Acceleration & Universal Access	$250,000	348
Citywide Fiber Cable Backbone Masterplan Implementation	$3,000,000	350
Fiber Optic Documentation & Maintenance	$150,000	407
Total	$3,817,500	



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 2023-2027 version of the City's Capital Improvement Program. Special thanks go to Director of Finance & Budget, Jennifer Larson; Budget/Financial Analysts, Nathan Kelleher and Jason Clasen; Assistant Public Works Director, Arielle Swift; Executive Assistant, 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.

Attachment 1

FISCAL YEARS 2023-2027 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 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PERCENT
Current Revenue							
Rental Dwelling Rehab Loan Repayments	30,000	30,000	30,000	30,000	30,000	150,000	0.06 %
Homeownership Loan Repayments	4,000	4,000	4,000	5,000	5,000	22,000	0.01 %
Historic Preservation Loan Repayments	7,000	7,000	7,000	7,000	7,000	35,000	0.01 %
Washington Neighborhood Loan Repayments	40,000	40,000	40,000	40,000	40,000	200,000	0.08 %
Insurance and Other Reimbursements	30,000	30,000	30,000	20,000	30,000	140,000	0.05 %
Golf Revenue	—	10,000	10,000	25,000	10,000	55,000	0.02 %
Subtotal Current Revenue	**111,000**	**121,000**	**121,000**	**127,000**	**122,000**	**602,000**	**0.23 %**
Cable TV	920	7,400	9,000	6,520	—	23,840	0.01 %
Internal Service Funds-City Garage	158,725	20,139	281,999	60,620	9,400	530,883	0.21 %
Landfill Fund	1,389,120	6,600	31,420	12,320	12,200	1,451,660	0.57 %
Transit Fund	395,732	133,229	316,930	908,039	925,619	2,679,549	1.05 %
Parking Enterprise Fund	2,300	21,819	—	2,300	—	26,419	0.01 %
Solid Waste Collection	448,655	407,454	203,004	239,543	355,732	1,654,388	0.65 %
Sanitary Sewer Utility	412,019	179,400	1,400,000	1,600,000	2,577,230	6,168,649	2.41 %
Salt Operations Utility	0	69,471	0	0	0	69,471	0.03 %
Stormwater Utility Fees	1,132,944	532,400	801,642	900,050	434,474	3,801,510	1.48 %
Water Utility Fund	4,742,253	3,594,480	3,237,336	3,263,922	3,200,000	18,037,991	7.04 %
Current Revenue-Utility/Enterprise	**8,682,668**	**4,972,392**	**6,281,331**	**6,993,314**	**7,514,655**	**34,444,360**	**13.44 %**
Airport Customer Facility Charge	—	—	—	—	—	0	0.00 %
Sales Tax 20%	4,116,881	1,101,412	1,381,206	1,324,881	2,309,360	10,233,740	3.99 %
Sales Tax 30%	4,468,144	3,897,435	3,954,740	3,644,816	3,985,783	19,950,918	7.79 %
SRF Bonds-Water Fund Abated	—	—	—	4,297,047	18,558,479	22,855,526	8.92 %
SRF Bonds-Sewer Fund Abated	5,051,897	8,839,852	13,346,822	17,047,271	—	44,285,842	17.28 %
SRF Bonds-Stormwater Abated	2,600,000					2,600,000	1.01 %
GO Bonds - Solid Waste Collection	—	55,000	214,269	106,000	—	375,269	0.15 %
GO Bonds-Sales Tax 20%	6,913,558	365,697	—	1,397,890	3,449,550	12,126,695	4.73 %
GO Bonds-GDTIF	3,234,518	11,414,322	8,515,366	173,000		23,337,206	9.11 %
Total Construction	**26,851,808**	**25,673,718**	**27,412,403**	**27,990,905**	**28,303,172**	**136,232,006**	**53.16 %**
Community Development Funds	595,000	465,000	445,000	445,000	295,000	2,245,000	0.88 %
FAA Total	2,790,000	5,264,936	2,547,000	—	75,532	10,677,468	4.17 %
Federal American Rescue Plan Act Funds	10,948,075	1,561,288	50,731	—	—	12,560,094	4.90 %
Federal Airport American Rescue Plan Act Funds	480,000	624,993	283,000	—	—	1,387,993	0.54 %
Federal Assistance	1,733,775	1,001,925	400,000	—	—	3,135,700	1.22 %
Federal--STP Funds	0	1,300,000	—	—	—	1,300,000	0.51 %
Total Federal	**16,546,850**	**10,218,142**	**3,725,731**	**445,000**	**370,532**	**31,306,255**	**12.22 %**
Iowa Finance Authority	141,283	141,283	141,283	141,283	141,283	706,415	0.28 %
Road Use Tax	1,714,756	509,797	403,305	122,000	—	2,749,858	1.07 %
State Flood Mitigation Grant	4,426,050	3,910,420	225,000	—	—	8,561,470	3.34 %

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PERCENT
State Transit	—	18,189	—	—	19,303	37,492	0.01 %
Other State Funding- IDOT & Trails Grants	4,251,046	1,528,954	6,540,000	—	20,000	12,340,000	4.82 %
Total State	**10,533,135**	**6,108,643**	**7,309,588**	**263,283**	**180,586**	**24,395,235**	**9.52 %**
DRA-Gaming Receipts	0	55,000	92,170	259,550	367,500	774,220	0.30 %
DRA-Distribution of Surplus	2,601,410	1,684,644	1,156,560	1,304,800	1,129,893	7,877,307	3.07 %
Total DRA	**2,601,410**	**1,739,644**	**1,248,730**	**1,564,350**	**1,497,393**	**8,651,527**	**3.38 %**
Greater Downtown TIF Payments	2,289,504	2,679,678	2,128,634	1,607,000	1,851,000	10,555,816	4.12 %
English Ridge Housing TIF Payments	222,342	243,614	319,117	336,209	354,103	1,475,385	0.58 %
Rustic Point Housing TIF Payments	38,562	47,194	60,173	93,738	111,548	351,215	0.14 %
South Pointe Housing TIF	87,985	199,230	256,076	361,614	351,789	1,256,694	0.49 %
Dubuque Industrial West TIF Payments	418,500	—	395,000	—	228,803	1,042,303	0.41 %
North Cascade Housing TIF Payments	446,503	506,877	561,239	0	—	1,514,619	0.59 %
Total TIF Funds	**3,503,396**	**3,676,593**	**3,720,239**	**2,398,561**	**2,897,243**	**16,196,032**	**6.32 %**
Private Participation	82,931	84,590	86,282	88,007	89,768	431,578	0.17 %
Total Private	**82,931**	**84,590**	**86,282**	**88,007**	**89,768**	**431,578**	**0.17 %**
Homeownership Sale Proceeds	260,000	260,000	260,000	260,000	260,000	1,300,000	0.51 %
Ind. Parks Land Sales- Dubuque Industrial Center West	371,500	371,500	371,500	371,500	371,500	1,857,500	0.72 %
Total Land Sales	**631,500**	**631,500**	**631,500**	**631,500**	**631,500**	**3,157,500**	**1.23 %**
Special Assessments	184,524	30,000	430,000	120,000	70,000	834,524	0.33 %
Total Spec. Assessment	**184,524**	**30,000**	**430,000**	**120,000**	**70,000**	**834,524**	**0.33 %**
GRAND TOTAL	**69,729,222**	**53,256,222**	**50,966,804**	**40,621,920**	**41,676,849**	**256,251,017**	**100.0 %**

Attachment 2

FISCAL YEAR 2023 - 2027 CIP BUDGET GROUPED BY STATE PROGRAMS

The Fiscal Year 2023-2027 Capital Improvement Program totals $255,784,207. The following table summarizes expenditures for each State program by year.

FISCAL YEAR 2023-2027 CIP CAPITAL IMPROVEMENT PROGRAM

PROGRAM	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 YEAR TOTAL	PERCENT OF TOTAL
Public Safety	1,201,588	952,778	95,662	1,397,890	3,449,550	7,097,468	2.8%
Public Works	20,574,057	15,155,620	14,825,885	4,099,616	4,581,088	59,236,266	23.2%
Culture & Recreation	9,595,320	4,484,112	4,498,670	1,983,850	3,677,815	24,239,767	9.5%
Community & Econ. Devl.	6,857,175	3,180,698	3,950,388	2,781,344	3,156,026	19,925,631	7.8%
General Government	2,096,461	1,301,683	1,011,764	1,424,101	630,165	6,464,174	2.5%
Business Type	28,937,811	28,181,331	26,584,435	28,935,119	26,182,205	138,820,90	54.3%
TOTAL	69,262,412	53,256,222	50,966,804	40,621,920	41,676,849	255,784,20	100%

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, Housing: Code Inspection and Construction Services
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, AmeriCorps, Multicultural Family Center, Library, City Manager: Arts and Cultural Affairs
Community and Economic Development - Economic Development, Housing and Community Development, Planning Services,
Purchase of Services, City Manager: Office of Prosperity and Neighborhood Support
General Government – Engineering: Facilities Management: City Hall/Annex Maintenance/Grand River Center Maintenance, City Council, City Manager, Public Information, Human Resources, Sustainability, City Clerk, Finance,Media Services, Legal, Information Services
Business Type – Water, Water Resource & Recovery Center, Parking, Transit, Public Works: Landfill, Refuse, Salt Operations, Engineering: Sewer, Stormwater

Attachment 3

FISCAL YEAR 2023-2027 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: This priority is supported through the proposed FY23 Operating Budget in the Economic Development department.

VIBRANT COMMUNITY: HEALTHY & SAFE

Priority: Equitable Poverty Prevention Plan Implementation
Priority classification: Top Priority
CIP projects supporting this Priority: This priority is supported through the proposed FY23 Operating Budget in the Office of Shared Prosperity & Neighborhood Support, Leisure Services, Legal, Human Rights, and Housing departments.

LIVABLE NEIGHBORHOODS & HOUSING: GREAT PLACE TO LIVE

Priority: Historic Building Rehabilitation/Preservation
Priority classification: Top Priority
CIP projects supporting this Priority: Greater Downtown URD Incentive & Rehab Programs (363), Downtown Rehab Grant Program (266), Central Avenue Housing Forgivable Loan (372), Neighborhood Reinvestment Partnership (386), Homeowner Rehabilitation Program (388), Rental Dwelling Rehabilitation Programs (391), Windows Replacement Program (393), Historic Preservation Revolving Loan Program (395), Historic Preservation Technical Assistance Program (398)

Priority: Imagine Dubuque Implementation
Priority classification: High Priority
CIP projects supporting this Priority: Trail Planning (312), South Port Redevelopment Concept Plan (318), Connecting Downtown Destinations (326)

Priority:West End Fire Station
Priority classification: High Priority
CIP projects supporting this Priority: Fire Station Expansion/Relocation (7), Fire department recommended staffing improvement packages

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

Priority: City Information & Network Security
Priority classification: Top Priority
CIP projects supporting this Priority: Network Security Risk Assessment (406), Ransomware Defender and File Recovery (409), Data Center (410)

Priority:Federal Infrastructure Program Preparation
Priority classification: Top Priority
CIP projects supporting this Priority: This priority is supported through the proposed FY23 Operating Budget in the Economic Development and Transportation Services budgets (grant writing) and CIPs in various departments.

SUSTAINABLE ENVIRONMENT: PRESERVING & ENHANCING NATURAL RESOURCES

Priority:Sewer System Infrastructure Upgrade (including Catfish Creek Sanitary Sewer System)
Priority classification: Top Priority
CIP projects supporting this Priority: Catfish Creek Sewershed Interceptor Sewer Improvements (257), Old Mill Road Lift Station & Force Main (253), Granger Creek Lift Station Improvements (254)

Priority:Bee Branch Watershed Project: Next Steps
Priority classification: High Priority
CIP projects supporting this Priority: Bee Branch Interceptor Sewer Connection (252), Bee Branch Creek Gate & Pump Replacement (264), Flood Control Maintenance Facility (265), Green Alley Water Main Improvements (149)

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

(none)

DIVERSE ARTS, CULTURE, PARKS AND RECREATION EXPERIENCES & ACTIVITIES

Priority: Chaplain Schmitt Island Master Plan: Implementation & Phasing
Priority classification: Top Priority
CIP projects supporting this Priority: Admiral Sheehy Drive Storm Sewer Improvements (277), Schmitt Island Connector Trail (313), Schmitt Island Multi-Modal Access Plan (316), Connecting Downtown Destinations (326), Chaplain Schmitt Island Landscaping (22), Chaplain Schmitt Island Entrance Sign (23), Chaplain Schmitt Island Trail & Access Plan (24)

Priority: Five Flags Center Direction
Priority classification: Top Priority
CIP projects supporting this Priority: Five Flags Building Improvements, Arena & Theater Improvements (68-89)

Priority: Comprehensive Parks Master Plan
Priority classification: High Priority
CIP projects supporting this Priority: Comprehensive Parks Master Plan (15)

CONNECTED COMMUNITY: EQUITABLE TRANSPORTATION, TECHNOLOGY, INFRASTRUCTURE & MOBILITY

Priority: Community Broadband Expansion
Priority classification: High Priority
CIP projects supporting this Priority: Traffic Signal Interconnect Conduit Replacement (330), Grandview Street Light Replacement (343), INET Fiber Replacement Buildout (344), Fiber OPtic Conduit - Misc (346), Fiber Infrastructure Management System (347), Broadband Acceleration & Universal Access (348), Citywide Fiber Cable Backbone Masterplan Implementation (350), Fiber Optic/ Conduit Asset Maintenance & Documentation (407)

Priority: Complete Streets Concept Implementation: 16th St/Elm St/14th St Railroad Overpass Project
Priority classification: High Priority
CIP projects supporting this Priority: 14th St Overpass Design (293), Water Main Replacements - Streets (162), 14th St Storm Sewer Reconstruction (269)

MANAGEMENT IN PROGRESS AND MAJOR PROJECTS:

The following are projects that were identified as the 2021 - 2023 Management in Progress and Major Projects by the City Council and are included in the 2023 CIP budget according to one of the Council's goals.

2021 - 2023 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 2022 and proposed FY 2023 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

- Airport Master Plan: Approval
- Air Service Expansion to Western Hub
- Business Development at the Airport: New Project
- Downtown Parking Issues: New Downtown Parking Ramp (379), Smart Parking System (380), Municipal Parking Lot Maintenance (381), Port of Dubuque Ramp - Major Maintenance (382), Parking Ramp Major Maintenance Repairs (383)
- Dubuque Brewing & Malting Building
- Facade Loan Program
- Opportunity Dubuque Job Training Program

Vibrant Community: Healthy & Safe

- CAD Connection to City Cameras Network: Traffic Signal Fiber Interconnect Conduit Replacement (330)
- Fire Department Accreditation
- Police Department Reaccreditation
- Re-Imagining Police
- Traffic Camera System*:* ITS Traffic Control Equipment (p 341), Traffic Signal Vehicle Detection Conversion (p 342)

Livable Neighborhoods: Great Place to Live

- Central Avenue Reinvestment Strategy: Greater Downtown Housing Creation Grant (363), Downtown Rehabilitation Grant Program (366), Central Ave Corridor Streetscape Master Plan Implementation (368), Central Ave Housing Forgivable Loan (372), Central Ave Streetscape Design 1-way to 2-way (295), Connecting Downtown Destinations (326)
- Downtown Commercial Buildings Project: Downtown Rehabilitation Grant Program (366), Neighborhood Reinvestment Partnership (386), Downtown ADA Assistance Program (396)
- Imagine Dubuque Implementation: Trail Planning (312), South Port Redevelopment Concept Plan (318), Connecting Downtown Destinations (326)
- Port of Dubuque Residential Project (MERGE)
- Safe Housing Initiative: Central Ave Housing Forgivable Loan (372), Neighborhood Reinvestment Partnership (386), Rental Dwelling Rehabilitation Programs (391)

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

- ADA Compliance Transition: Funding for Phase 2
- Cartegraph OMS System Asset Management Expansion
- Centralized Facility Maintenance & Management Department: Engineering Department Facilities Management CIPs (352-362)
- City Facilities/Work Space Analysis & Plan
- City Legislative Advocacy Agenda 2022
- Citywide Compensation & Benefit Policy & Program
- Digital Signatures
- ERP Software Implementation
- InVision Facility Management Software Implementation
- Resident Satisfaction Survey
- Socrata Software Implementation

Sustainable Environment: Preserving & Enhancing Natural Resources

- Bee Branch Pollinator Celebration
- Emerald Ash Borer Program: Ash Tree Removal and Tree Replacement (p 53), Street Tree Program (55), Sidewalk Program - City Owned Property (303)
- Lead & Copper Rule Compliance Water Sampling & Testing
- Pollinator Habitat in Park System: Ecological Restoration (54)
- Public Education on Bikeable/Walkable Dubuque
- Renew DBQ Solar Program: Renew DBQ Low-Income Solar Pilot Project (401)
- Sewer Infrastructure Asset Management
- WRRC: Nutrient Trading & Funding

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

- AmeriCorps Support of Grade Level Reading Initiative
- Civic Action Plan & Civic Leaders Program
- Greater Dubuque Development Corporation 5-year Funding Campaign

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

- AmeriCorps Potential Expansion Area
- EB Lyons Center Partnership Development
- Mystique Community Ice Facility: Direction: Leisure Services Ice Center CIPs (103-108)

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- Comprehensive Pavement Preservation Plan
- Corporate Hangar Repair: Update Corporate Hangar Lighting to LED (182), Corporate Hangar Facilities Maintenance (186)
- Downtown Parking Ordinance
- Reconstruction of Airport Taxiway Alpha
- Traffic Signal Synchronization/STREETS Program: Signalization Program (328)
- Transit Vehicle Replacement: Transit Vehicle Replacement (375)
- WiFi in Fixed Routes

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 2022 and proposed FY 2023 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

- Dubuque Riverfront Master Plan (US Army Corps of Engineers)
- Viking Cruise Destination Preparation

Vibrant Community: Healthy & Safe

(none)

Livable Neighborhoods: Great Place to Live

- Hendricks Feed Site Parking Ramp: New Downtown Parking Ramp (379)
- Lowell Street Retaining Wall

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

- Engine House No 1 Remodel Project: Build Out of Engine House 2nd Floor (354)

Sustainable Environment: Preserving & Enhancing Natural Resources

- Royal Wood Drive Water Tank Improvement
- SCADA Overhaul: SCADA & Communications Infrastructure Improvements (147), Lift Station SCDA Improvements (174)
- Water Lines Extension - Southwest Arterial: Southwest Arterial Water Main Extension (141)

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

(None)

Diverse Arts, Culture, Parks and Recreation Experiences and Activities

- Comiskey Park Renovation: Reimagine Comiskey (25)
- Eagle Valley Subdivision Park
- English Ridge Subdivision Park
- Grand River Center: Upgrade Projects: Conference Center CIPS (109-126)

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- Chavenelle Road Hike/Bike Trail
- Dupaco/Roshek Parking Project: Smart Parking System (380)
- JFK Sidewalks Project: Construction + Assessment
- Northwest Arterial Upgrade (IDOT):
- Roundabouts [3]: East-West Corridor Capacity Improvements (283)
- Washington Street Improvements (7th to 9th)

Attachment 4

Source of Funds and Important Details

The Fiscal Year 2023-2027 CIP presents a financial plan that reflects a $68,771 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 2023-2027 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 $237 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 also to received a $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 was required to construct all the improvements by September 30, 2021.

In April of 2020 an additional $1.77 million was made available bringing the total available for infrastructure improvements to $24.87 million. In addition, the deadline to complete the work was extended to June 30, 2022. 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 & Pump Replacement	2015	2022-2023*	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	2019-2022	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	2024-2028	Site Clean Up Underway
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**

The adopted Fiscal Year 2023-2027 Capital Improvement Program Budget includes $12,586,470 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 2023-2027 Capital Improvement Program Budget includes $255,000 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).

Fiscal Year 2023 will be the sixteenth 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 2023 Stormwater User Fee is proposed to increase from $8.85 per SFU to $9.00 per SFU, a 1.69% 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	FY 2023
Adopted Per Ordinance 21-12	$8.50	$9.00	$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	$9.00
Adopted Per Ordinance 21-20	$—	$—	$—	$—	$—	$8.29	$8.29	$8.29
Adopted Per Ordinance 10-21	$—	$—	$—	$—	$—	$—	$8.85	$8.85
Proposed FY23	$—	$—	$—	$—	$—	$—	$—	$9.00
% Decrease From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-7.89%	-1.67%	0.00%

* 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 2022 is $400,000. The Fiscal Year 2023-2027 CIP anticipates $4,742,253 in Fiscal Year 2023, $3,594,480 in Fiscal Year 2024, $3,237,336 in Fiscal Year 2025, $3,263,922 in Fiscal Year 2026, and $3,200,000 in Fiscal Year 2027.

Water State Revolving Fund Loans will be used to finance sewer projects in FY 2023-2027 as follows: $0 FY 2023; $0 FY 2024; $1,425,000 FY 2025; $2,775,000 FY 2026; and $8,694,000 FY 2027. The debt service related to the total $12,894,000 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 Water Main Replacements, Kennedy Road to Tanzanite Drive Connection (Zone 3 to 4) with Pump Station, Water System Improvements Zone 3, Swiss Valley/Highway 20 Interchange Multiple Phases, IDOT Highway 20/Dodge Street Improvements (Old Highway Road to Crescent Ridge), Old Davenport Road Water Main Extension/Pump Station, Tamarack Park Drive/wood Gate Drive Frontage Road Water Main Extension, and Chesterfield Drive Water Main Extension..

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

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

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

The Water Fund's share of the City's administrative overhead is 18.75%. In FY 2023, the Water Fund will only support 2.95% of administrative overhead.

The water fees in FY 2023 are recommended to increase 5.0%; 5.0% for operating needs and 0% for capital needs.

Sewer

Sewer revenue represents a portion of the monthly sewer bill that goes for the maintenance, repair, replacement and improvement of the Water & Resource Recovery Center Plant; lift stations, and sewer lines on a pay-as-you-go basis. The annual payment to the depreciation fund in Fiscal Year 2022 was $700,000. The Fiscal Year 2023-2027 CIP anticipates $412,019 in Fiscal Year 2023, $179,400 in Fiscal Year 2024, $1,400,000 in Fiscal Year 2025, $1,600,000 in Fiscal Year 2026 and $2,577,230 in Fiscal Year 2027.

Sanitary Sewer State Revolving Fund Loans will be used to finance sewer projects in FY 2023-2027 as follows: $5,051,897 FY 2023; $8,839,852 FY 2024; $13,346,822 FY 2025; $17,047,271 FY 2026; and $0 FY 2027. The debt service related to the total $44,285,842 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 Granger Creek Lift Station Improvements, Grove Terrace Reconstruction, Old Mill Road Lift Station and Force Main, Cedar and Terminal Mains and Lift Station, Catfish Creek Sewershed Interceptor Sewer Improvements, Final Clarifier, Phosphorous Removal, Sidestream Nitrogen Removal, Boiler #2, Struvite Control System, Bar Screen Replacement, RAS Pump Replacement, Sewer Clean Jet Vac Machine, and Replacement of main Line CCTV Inspection Unit..

The sewer fees in FY 2023 are recommended to increase 9.0%; 9.0% 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 2023, the Sanitary Sewer Fund will support 18.75% of the administrative overhead.

Parking

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

A $18.5 million Greater Downtown TIF borrowing is anticipated in FY 2023-2027 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: $416,304 in FY 2023; $84,000 in FY 2024; $373,634 in FY 2025; $187,000 in FY 2026; and $0 in FY 2027.

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.

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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 2023, the Parking Fund will support 1.86% 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 2022 was $325,000 and will be $550,000 in FY 2023, $407,454 in FY 2024; $203,004 in FY 2025; $239,543 in FY 2026; and $355,732 in FY 2027.

The Solid Waste Collection will support solid waste related debt for solid waste collection vehicles as follows: $0 in FY 2023; $55,000 in FY 2024; $214,269 in FY 2025; $106,000 in FY 2026 ; $0 in FY 2027.

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.

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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 2023, the Solid Waste Fund will support 18.75% of the administrative overhead.

The solid waste collection fees in FY 2023 are recommended to increase 0%.

GENERAL FUND

The current revenue amount of $602,000 (0.23% 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, , $200,000 in Washington Neighborhood Loan Repayments, $140,000 in insurance and other reimbursements, and $22,000 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 $10,233,740 and represents 3.99% of the total CIP.

The local option Sales and Services Tax approved by the voters on February 2, 1988, provided that 30 percent of the proceeds would be used to: (a) reduce street special assessments by at least 75 percent; and (b) maintain and repair streets. This portion of the Sales and Services Tax shows up on the CIP Source of Funds Summary as “Sales Tax/Street Projects (30 percent)” and totals $19,950,918, or 7.79% of the total CIP.

GAMING

DRA payments represent 0% in FY 2023 of the projected gaming taxes, rent, and admissions from the race track, slots and riverboat operations ($774,220 or 0.30% 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 ($7,877,307 or 3.07% of the total CIP) are discounted consistent with the adopted budget guidelines by 5% in FY 2025, 10% in FY 2026 and 15% in FY 2027.

On December 14, 2021, an amended lease took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment raised the lease payment from 1% of coin-in to 1.5% of coin-in.The amendment increased the amount retained by the DRA for the operating budget reserve from 5% to 10%. The lease amendment eliminates the $10,000 per month DRA payment to the Depreciation and Improvement Fund for facility maintenance. In addition, In addition, the distribution of net profit is now split three ways between the City, charities, and the Schmitt Island Master Plan Implementation from a two-way split between the City and charities. The amended lease has an expiration date of December 31, 2036.

In calendar year 2021, gross gaming revenues were up 43.0% for the DRA and the Diamond Jo was up 52.1% as compared to calendar year 2020. In calendar year 2021, the DRA showed increases in hotel room revenue, food and beverage sales, and other revenue as compared to calendar year 2020. 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 $761,860 in Sports Book revenue and $10,764,497 in Sports Betting handle during 2021. With an amended lease, the City began receiving 0.5% of the handle from Sports Betting in FY 2021.

FEDERAL FUNDING

Community Development Block Grant (CDBG)

The Fiscal year 2023-2027 CIP anticipates that Community Development Block Grant (CDBG) funds will be $595,000 in FY 2023; $465,000 in 2024; $445,000 in FY 2025; $445,000 in FY 2026; and $295,000 in FY 2027 (0.88% of the total CIP). CDBG is budgeted at the same funding level as FY 2022.

Federal Aviation Administration (FAA)

The FAA funding of $10,677,468 (4.17% of the total CIP) provides 90 percent match on most airfield related improvements. The Fiscal Year 2023-2027 budget includes reconstruct taxiway A and a Pavement Condition Study.

Federal Airport American Rescue Plan Act Funds (0.54% of Total CIP)

Federal Airport American Rescue Plan Act Funds awarded in FY 2022 with funding budgeted as follows: $480,000 in FY 2023; $624,993 in 2024; and $283,000 in FY 2025. The Fiscal Year 2023-2027 budget includes Reconstruct Taxiway Alpha, Corporate Hangar Facilities Maintenance, FBO Hangar Floor Replacement, Terminal Geothermal Heat Pump Replacement, and Pavement Condition Study.

Federal American Rescue Plan Act Funds (4.90% of Total CIP)
Federal American Rescue Plan Act Funds awarded in FY 2022 with funding budgeted as follows: $10,948,075 in FY 2023; $1,561,288 in 2024; and $50,731 in FY 2025. The Fiscal Year 2023-2027 budget includes Fire Ladder and Pumper Replacement, Fire Ambulances, Solid Waste Collection Vehicle Upgrades, Citywide Fiber Cable Backbone Masterplan Implementation, Bee Branch Interceptor Sewer Connection, Old Mill Road Lift Station & Force Main, Dubuque Industrial Center McFadden Farm - South Heacock Road Construction, and Development Dubuque Industrial Center: Crossroads.

Federal Assistance
Federal Assistance funding of $3,135,700 (1.22% of the total CIP) includes EDA, EPA, Infrastructure grants, and other federal grants. The Fiscal Year 2023-2027 budget includes Airport Construct Solar PV System, Public Lead Line Water Main Replacements, Bee Branch Gate and Pump, Bee Branch Creek Trail: 16th to 9th, and South Port Master Plan Implementation.

Federal STP Funds
Federal STP funding of $1,300,000 (0.51% of the total CIP) includes DMATS STP funds. The Fiscal Year 2023-2027 budget includes North Cascade Road.

STATE FUNDING

Road Use Tax
Road Use Tax Funds (RUTF) of $2,749,858 (1.07% 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 $38,767,638 for FY 2023-2027.

Sales Tax Increment Revenue
The City secured a $98.5 million grant through the State of Iowa Flood Mitigation program funded by 70% of the sales tax increment revenue received from the State of Iowa's 5% portion of sales tax received from sales in the City of Dubuque. This revenue will fund the debt service payable on Sales Tax increment Revenue bonds and Iowa Finance Authority State Revolving Fund Loans issued for the Flood Mitigation project known as the Bee Branch Watershed Project. In the five year capital program, $8,561,470 of sales tax increment revenue will fund pay-as-you-go projects related to the Bee Branch Watershed project.

Other State Grants (4.82% of Total CIP)
State funding includes Iowa Department of Transportation Funding for street projects and trails and Historic Preservation Surveys and Regulations of $12,340,000 are anticipated over the five-year program.

State transit funding includes $37,492 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 2023-2027 CIP includes $1,857,500 to provide funding for the new campaign by the Greater Dubuque Development Corporation to improve the economy in Dubuque and $1,042,303 to provide funding for Development Dubuque Industrial Center: Crossroads.

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/Paramedics

An additional west end fire station is currently projected to be designed in FY 2026, 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. In FY2020, one (1) new employee was added, one (1) additional new employee was added in FY 2021 as well. The position that was to be added in FY2022 was delayed. In FY2023, 4 new employees were added, and the remaining employees will be added in future years to reach a total of 12 new positions. In addition, 3 firefighter/paramedic positions were added in FY2023 to provide one additional staff member on each of the three duty shifts. The additional ambulance for the additional fire station will be purchased n FY2023. The current minimum staffing per shift is 22, with 28 personnel assigned

to cover leave. The additional personnel will reduce the need for overtime as each shift will have more positions available to cover vacations and other leave.

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 2023-2027 CIP:

> **Five Flags Building Improvements (page 68)** – This project ($6,000,000) provides funding for improvements to the building (arena, theater, lobby areas, exterior) and its equipment should a bond referendum for another scenario not pass.

Civic Center Arena Air Conditioner Replacement (page 74) - This project ($628,000) provides for replacement of arena air conditioning units; Roof Top Units (RTU) 1-7, 9 and 11. Eight air conditioning units were installed in 2005 and the other was installed in 1997.

Civic Center Theater - East Exterior and Interior Restoration (page 88) - This project ($30,000) provides for engagement of a qualified historic preservation firm along with building envelope thermal and moisture protection specialist and structural engineer to document the current condition of the east exterior and interior adjacent to it of the historic Five Flags Theater.

Port of Dubuque Welcome Sign (page 102) - 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 109) - This project ($466,000) provides for the replacement of carpeting at the Grand River Center.

Grand River Center Roof Restoration (page 95) - This project ($700,000) 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.

14th Overpass Design (page 293) - This project ($727,000) provides for 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. Increased maintenance costs would result from periodic bridge inspections required. These costs are typically $6,000 every two years.

Central Avenue Streetscape Design 1-way to 2-way (page 295) - 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.

South Port Redevelopment Concept Plan (page 318) - This project ($84,500) 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.

Blum Site Utilization (page 323) - This project ($92,500) 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 327) - This project ($250,200) 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 334) - This project ($150,000) 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.

Federal Building Renovation (page 352) - This project ($43,000) provides funding in FY 2023 repair the front entry stairs.

Greater Downtown Housing Creation Grant Program (page 363) - This program ($1,500,000) 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.

Downtown Rehab Grant Program - Includes Central Avenue, Historic Millwork District and Washington Neighborhood (page 366) – This program ($1,000,000) grants for rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds are used to capitalize the pool of funds for these grants. This grant program provides a 1:1 match for eligible expenses for improvements to façades, as well as accompanying costs for financial consulting and planning & design work for the project. This grant program receives the most inquiries and interest of all Economic Development Department's programs. The program promotes the redevelopment of the downtown, maintains its historic appeal, and complements grant/loan programs provided by our partners at Dubuque Main Street.

Minority-Owned Business Microloan Initiative (page 367) - This project ($250,000) 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.

Central Avenue Streetscape Master Plan Implementation (page 368) - 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.

Green Space Historic Millwork District (page 371) - This project ($400,000) provides for an initial step of removing the temporary parking lot and seeding the area. Further planning is needed to identify the exact use and design of this area, to be determined during an updating of the master plan through public engagement.

Central Avenue Housing Forgivable Loan (page 372) - This project ($750,000) provides for use along the Central Avenue Corridor between 11th Street and 22nd Street. For this program, a unit could be considered eligible even if recently occupied if the project involves a substantial rehabilitation

of the unit and buildings. The program provides a loan, forgivable at the 10-year mark, if the developer has maintained the terms of the agreement. Projects can not discriminate based on the tenant's source of income.

Parking Ramp Condition Assessment and Maintenance Plan (page 378) - This project ($136,000) provides for completing a structural condition assessment and preventative maintenance plan by a licensed professional engineer for each parking structure that the city owns.
New Downtown Parking Ramp (379) - This project ($17,426,822) 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 2024. This project will be funded with Greater Downtown TIF G.O. Bond funds.

Smart Parking System (page 380) - This project ($1,106,000) provides funds for 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 381) - This project ($48,000) 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.

Parking Ramp Major Maintenance Repairs (page 383) - This project ($245,000) provides for complete additional deck, floor beam, and column repairs in both parking ramps and to replace the stairs to the top deck of the Locust Ramp.

Washington Neighborhood Home Purchase Program (page 387) - 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 ADA Assistance Program (page 396) - 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.

Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance (page 397) - This project ($500,000) provides funding for matching grants to assist non-profits in the Greater Downtown TIF area to make energy efficiency improvements to their buildings, including weatherization measures, HVAC system upgrades, and other work to decrease their utility bills. This reduction in annual operating costs will allow non-profits to invest more funds in achieving their organization’s mission. Energy efficiency improvements not only result in financial savings to the organization but will also help to meet the 50% by 2030 Community Climate Action & Resiliency Plan goals approved by City Council in 2013. The program builds on the success of the Energy Efficiency

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

North Cascade Housing TIF District

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

Assistance for Homeownership (page 384) - This project ($914,619) 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 386) - This project ($600,000) provides funding to achieve the goal of promoting a broader income mix of downtown homeowners. This Program also provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved and dwellings are resold to responsible owners. Certain properties are targeted to be voluntarily acquired, for reason of poor maintenance and the inability or refusal of the owner to make improvements. These are then rehabilitated and resold to qualifying owner-occupied households. This is a ten-year TIF which state law requires a minimum of 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage benefiting Low and Moderate Income residents can be higher than the required 38.1%. 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 384) - This project ($1,848,223) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions

are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

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

Assistance for Homeownership (page 384) - This project ($1,206,694) 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 384) - This project ($351,215) 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 (0.17% 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; Boyd Gaming contribution for the Port of Dubuque Ramp Maintenance ($431,578); Street Lighting and Traffic Signal Knockdown insurance reimbursements ($40,000) and IDOT reimbursement for the Pavement Marking program ($100,000).

Special Assessments (0.33% of Total CIP)
Special Assessments represent that portion of street and sanitary sewer improvement projects anticipated to be assessed to benefiting property owners. The $834,524 amount breaks down: (a) $154,524 for sanitary sewer special assessments, (b) $170,000 for sidewalk lien special assessments, and (c) $510,000 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 $23,840 for computer replacements.

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PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PAGE
FIRE DEPARTMENT									
Public Safety									
	Ladder Truck & Pumper Replacement	G.O. Debt (Sales Tax Fund 20%), Sales Tax Fund (20%), American Rescue Plan Act Funds	$ —	$ 450,000	$ —	$ 510,000	$ —	$ 960,000	1
	HVAC Replacement at Fire Headquarters 11 West 9th Street	G.O. Debt (Sales Tax Fund 20%)	$ 175,748	$ 365,697	$ —	$ —	$ —	$ 541,445	2
	Outdoor Warning Siren Repair/Replace	DRA Distribution, Sales Tax Fund (20%)	$ 51,000	$ 52,020	$ 53,060	$ —	$ —	$ 156,080	3
	Fire Station Exhaust Systems	Sales Tax Fund (20%)	$ 61,000	$ 58,000	$ —	$ —	$ —	$ 119,000	4
	Implement Mechanical & Electrical System Design Study Recommendations	Sales Tax Fund (20%)	$ 26,530	$ 27,061	$ 27,602	$ —	$ —	$ 81,193	5
	Ambulance Replacement	G.O. Debt (Sales Tax Fund 20%)	$ 659,810	$ —	$ —	$ —	$ —	$ 659,810	6
	Fire Station Expansion/Relocation	G.O. Debt (Sales Tax Fund 20%), American Rescue Plan Act Funds	$ 50,000	$ —	$ —	$ 887,890	$3,449,550	$ 4,387,440	7
	Station 6 Structural, Roof, and Tuckpointing Repairs	DRA Distribution	$ 50,000	$ —	$ —	$ —	$ —	$ 50,000	9
	Fire Station 5 Water Proofing and Driveway	DRA Distribution	$ 49,000	$ —	$ —	$ —	$ —	$ 49,000	10
	Fire Station Four Kitchen Remodel, Flooring and Paint	Sales Tax Fund (20%)	$ 40,000	$ —	$ —	$ —	$ —	$ 40,000	11
	Station 5 Structural Beam Replacement and Repair	DRA Distribution	$ 38,500	$ —	$ —	$ —	$ —	$ 38,500	12
	Fire Station Five Off-Street Parking Area	DRA Distribution	$ —	$ —	$ 15,000	$ —	$ —	$ 15,000	13
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Park Development								
	Pebble Cove Park Development	DRA Distribution	$ —	$ 214,000	$ —	$ —	$ —	$ 214,000	14
	All Parks								
	Comprehensive Parks Master Plan	Sales Tax Fund (20%)	$ 208,000	$ —	$ —	$ —	$ —	$ 208,000	15
	Low/Mod Income Park Improvements	CDBG	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ —	$ 600,000	16
	All Parks - Cameras Code Blue Phones	DRA Distribution, Sales Tax Fund (20%)	$ 32,000	$ 32,000	$ 32,000	$ 32,000	$ —	$ 128,000	17

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LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	All Parks - Paint Light Poles	DRA Gaming	$ —	$ —	$ 15,000	$ 15,000	$ 15,000	$ 45,000	18
	All Parks - Replacement Security Lights	DRA Distribution, DRA Gaming	$ 5,000	$ 5,000	$ 5,000	$ —	$ —	$ 15,000	19
	All Parks - Renovate Water Systems	DRA Distribution, Sales Tax Fund (20%)	$ —	$ —	$ 25,000	$ —	$ —	$ 25,000	20
	Allison Henderson Park								
	Allison Henderson Storm Water Project	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 25,000	$ 25,000	21
	Chaplain Schmitt Island								
	Chaplain Schmitt Island-Landscaping	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 50,000	$ 50,000	22
	Chaplain Schmitt Island- Entrance Sign	DRA Gaming	$ —	$ —	$ —	$ —	$ 72,500	$ 72,500	23
	Chaplain Schmitt Island-Trail and Access Plan	DRA Distribution	$ —	$ —	$ —	$ —	$ 50,000	$ 50,000	24
	Comiskey Park								
	Reimagine Comiskey	Sales Tax Fund (20%)	$ 496,000	$ —	$ —	$ —	$ —	$ 496,000	25
	Eagle Point Park								
	Concrete Improvements	DRA Distribution	$ —	$ 30,000	$ —	$ —	$ 30,000	$ 60,000	26
	Stone Work	DRA Distribution	$ 52,000	$ 50,000	$ 50,000	$ —	$ —	$ 152,000	27
	Renovate Shiras Memorial Pavilion	DRA Gaming, Sales Tax Fund (20%)	$ 57,000	$ —	$ —	$ —	$ —	$ 57,000	28
	Replace Water Lines	DRA Distribution, DRA Gaming	$ 169,000	$ 50,000	$ —	$ —	$ —	$ 219,000	29
	Replace Roof on Eagles View Pavilion	DRA Gaming, Sales Tax Fund (20%)	$ —	$ —	$ 50,000	$ —	$ —	$ 50,000	30
	Replace Roof on Terrace Room	DRA Distribution	$ —	$ 38,000	$ —	$ —	$ —	$ 38,000	31
	Rest Room Renovation	DRA Distribution	$ —	$ —	$ 40,000	$ —	$ 50,000	$ 90,000	32
	Riverfront Pavilion Restoration	DRA Distribution	$ —	$ —	$ 89,000	$ —	$ —	$ 89,000	33
	Street Light Replacement	DRA Distribution, Sales Tax Fund (20%)	$ —	$ —	$ 40,000	$ —	$ —	$ 40,000	34
	Clear Trees From Bluff	DRA Distribution	$ —	$ —	$ —	$ —	$ 20,000	$ 20,000	35
	Flora Park								
	Pave Wilbright, Pool, Tennis Court, and Slattery Center Parking Lots	Sales Tax Fund (20%)	$ 46,800	$ —	$ 36,000	$ —	$ —	$ 82,800	36
	Replace Lights on Tennis Courts	DRA Distribution	$ —	$ —	$ 102,000	$ —	$ —	$ 102,000	37

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LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Forestry Building								
	Forestry-Replace Roof	DRA Distribution	$ —	$ —	$ 50,000	$ —	$ —	$ 50,000	38
	Gay Park								
	Gay Park-Replace Play Unit	Sales Tax Fund (20%)	$ —	$ 90,000	$ —	$ —	$ —	$ 90,000	39
	Ham House								
	Ham House-Replace Roof	DRA Distribution	$ 145,000	$ —	$ —	$ —	$ —	$ 145,000	40
	Ham House Masonry and Metal Roof	DRA Distribution	$ —	$ —	$ —	$ —	$ 123,500	$ 123,500	41
	Hilltop Park								
	Hilltop Park-Replace Play Unit	Sales Tax Fund (20%), DRA Distribution	$ —	$ —	$ —	$ —	$ 68,615	$ 68,615	42
	Madison Park								
	Madison Park-Replace Play Unit	Sales Tax Fund (20%)	$ 85,800	$ —	$ —	$ —	$ —	$ 85,800	43
	Madison Park - Renovate Pavilion	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 44,000	$ 44,000	44
	Madison Park - Flag Pole	DRA Distribution	$ —	$ —	$ —	$ —	$ 30,000	$ 30,000	45
	Marshall Park								
	Marshall-Replace Play Unit	DRA Gaming	$ —	$ —	$ —	$ —	$ 150,000	$ 150,000	46
	Miller Riverview Park								
	Miller Riverview Park - Quick Connects for Pedestals	DRA Distribution	$ —	$ —	$ 40,000	$ —	$ —	$ 40,000	47
	Miller Riverview Park - Pave Secondary Roads and Concrete Campsites	DRA Gaming	$ —	$ —	$ —	$ —	$ 100,000	$ 100,000	48
	Murphy Park								
	Murphy - Replace Water Lines	DRA Distribution, Sales Tax Fund)20%)	$ 106,000	$ —	$ —	$ —	$ —	$ 106,000	49
	Murphy - Replace Roof on Rest Room Building by the Tennis Courts	DRA Distribution	$ —	$ 15,000	$ —	$ —	$ —	$ 15,000	50
	Murphy Park-Entrance Design	DRA Distribution	$ —	$ —	$ —	$ —	$ 15,000	$ 15,000	51
	Teddy Bear Park								
	Teddy Bear Park - Play Equipment	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 150,000	$ 150,000	52
	General Park Maintenance								
	Ash Tree Removal and Tree Replacement	Sales Tax Fund (20%), DRA Distribution	$ 25,000	$ 175,000	$ 175,000	$ 125,000	$ 109,000	$ 609,000	53
	Ecological Restoration	DRA Distribution	$ —	$ —	$ —	$ 20,000	$ 20,000	$ 40,000	54

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LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Street Tree Program	Sales Tax Fund (20%)	$ 33,500	$ 30,112	$ 50,000	$ 50,000	$ 50,000	$ 213,612	55
	Retaining Walls	DRA Distribution, Sales Tax Fund (20%)	$ 10,000	$ 5,000	$ 25,000	$ 25,000	$ —	$ 65,000	56
	Highway 20 Irrigation	DRA Distribution	$ —	$ 25,000	$ —	$ —	$ —	$ 25,000	57
	Resurface Tennis Courts	Sales Tax Fund (20%)	$ 62,400	$ —	$ 60,000	$ —	$ 120,000	$ 242,400	58
	Washington Community Gateway	Greater Downtown TIF	$ —	$ —	$ 15,000	$ 90,000	$ —	$ 105,000	59
	Maintenance Headquarters Wash Bay	DRA Distribution	$ —	$ —	$ 25,000	$ —	$ —	$ 25,000	60
	Paint Railings	Sales Tax Fund (20%)	$ —	$ —	$ 20,000	$ —	$ 20,000	$ 40,000	61
	Install and/or Replace Park Name Signs	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 50,000	$ 50,000	62
	Replace Interpretive Signs	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 16,000	$ 16,000	63
	Electric Locks - Restrooms	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 35,000	$ 35,000	64
	Parks Fleet Automated Vehicle Location	DRA Distribution	$ —	$ —	$ —	$ —	$ 38,000	$ 38,000	65
	Grandview Avenue Boulevard Landscape Renovation Plan	DRA Distribution	$ —	$ —	$ —	$ —	$ 50,000	$ 50,000	66
	Trails Maintenance								
	Trail Maintenance/Repair	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 20,000	$ 20,000	67
LEISURE SERVICES									
CIVIC CENTER DIVISION									
Culture and Recreation									
	Five Flags Building Improvements	GDTIF G.O. Debt, Greater Downtown TIF	$ 600,000	$ 2,900,000	$2,500,000	$ —	$ —	$ 6,000,000	68
	Arena-Reseal Ballroom Floor	DRA Gaming	$ —	$ —	$ —	$ 26,500	$ —	$ 26,500	69
	Arena-Paint Exterior Steel Siding	DRA Gaming	$ —	$ —	$ —	$ 103,000	$ —	$ 103,000	70
	Arena - Masking Equipment	DRA Distribution	$ —	$ —	$ —	$ 41,000	$ —	$ 41,000	71
	Arena - Locker/Shower Facilities	DRA Distribution	$ —	$ —	$ —	$ 16,300	$ —	$ 16,300	72
	Arena - Stage Stage Replacement	DRA Distribution	$ —	$ —	$ —	$ 255,000	$ —	$ 255,000	73
	Arena - Air Conditioner Replacement	Greater Downtown TIF	$ —	$ —	$ —	$ —	$ 528,000	$ 528,000	74
	Arena - Paint Ceiling	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 87,700	$ 87,700	75
	Arena - Dressing Rooms Remodel	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 35,000	$ 35,000	76
	Arena - Scoreboard	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 73,000	$ 73,000	77
	Theater - Dressing Rooms Remodel	DRA Gaming	$ —	$ —	$ —	$ 54,050	$ —	$ 54,050	78
	Theater - Boiler Replacement	DRA Distribution	$ —	$ 100,000	$ —	$ —	$ —	$ 100,000	79

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LEISURE SERVICES									
CIVIC CENTER DIVISION									
Culture and Recreation									
	Theater - Chair Restoration	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 184,000	$ 184,000	80
	Theater - Orchestra Pit Lift	DRA Distribution	$ —	$ —	$ —	$ 256,000	$ —	$ 256,000	81
	Theater - Exterior Awning Addition	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 27,000	$ 27,000	82
	Theater - Scene Shop Ramp Removal	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 35,000	$ 35,000	83
	Theater - Stage Curtain Replacement	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 36,500	$ 36,500	84
	Theater - Stage Lighting Replacement	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 125,000	$ 125,000	85
	Theater - Plaster Restoration and Paint	Sales Tax Fund (20%)	$ 212,000	$ —	$ —	$ —	$ —	$ 212,000	86
	Theater - Fire Escape	DRA Distribution	$ 127,200	$ —	$ —	$ —	$ —	$ 127,200	87
	Theater - East Exterior and Interior Restoration	Greater Downtown TIF	$ —	$ —	$ —	$ —	$ 30,000	$ 30,000	88
	Promenade - Remodel Concession Stand	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 187,000	$ 187,000	89
LEISURE SERVICES									
RECREATION DIVISION									
Culture and Recreation									
	Swimming Pools								
	Flora and Sutton Pools Annual Maintenance	DRA Distribution	$ 135,000	$ —	$ —	$ —	$ —	$ 135,000	90
	Flora & Sutton Filter Tank Replacement	DRA Distribution	$ —	$ 200,000	$ —	$ —	$ —	$ 200,000	91
	Flora - Water Playground	DRA Distribution	$ —	$ —	$ —	$ 150,000	$ 150,000	$ 300,000	92
	Flora & Sutton Admissions Counter Reconstruction - ADA	DRA Distribution	$ —	$ —	$ —	$ —	$ 10,000	$ 10,000	93
	Flora & Sutton Renovate Locker Rooms	DRA Distribution	$ —	$ —	$ —	$ —	$ 60,000	$ 60,000	94
	Sutton Pool Zero Depth Survey & Remediation	DRA Distribution	$ 1,500	$ —	$ —	$ —	$ 40,000	$ 41,500	95
	Flora Pool Water Slide Assessment & Repairs	DRA Distribution	$ 2,000	$ —	$ —	$ —	$ 50,000	$ 52,000	96
	Bunker Hill Golf Course								
	Bunker Hill-Construct Cart Paths	Golf Fees	$ —	$ —	$ 10,000	$ —	$ 10,000	$ 20,000	97
	Bunker Hill Range Project	DRA Gaming	$ —	$ —	$ 72,170	$ —	$ —	$ 72,170	98
	Bunker Hill Golf Course - Tee Improvements	Golf Fees	$ —	$ 10,000	$ —	$ 10,000	$ —	$ 20,000	99
	Bunker Hill-Material Storage Reno	Golf Fees	$ —	$ —	$ —	$ 15,000	$ —	$ 15,000	100

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LEISURE SERVICES									
RECREATION DIVISION									
Culture and Recreation									
	Port of Dubuque Marina								
	Port of Dubuque Marina - Dock Maintenance	DRA Distribution	$ —	$ 10,000	$ 10,000	$ —	$ —	$ 20,000	101
	Port of Dubuque Flood Wall Dubuque Welcome Sign	Greater Downtown TIF	$ —	$ —	$ —	$ 30,000	$ —	$ 30,000	102
	Ice Center								
	Ice Center Settling Remediation	G.O. Debt (Sales Tax Fund 20%)	$ 4,600,000	$ —	$ —	$ —	$ —	$ 4,600,000	103
	Ice Center Generator	G.O. Debt (Sales Tax Fund 20%)	$ 300,000	$ —	$ —	$ —	$ —	$ 300,000	104
	Ice Center Dehumidification Improvements	G.O. Debt (Sales Tax Fund 20%)	$ 1,400,000	$ —	$ —	$ —	$ —	$ 1,400,000	105
	Ice Center - Safety Improvements	Sales Tax Fund (20%)	$ 60,320	$ —	$ —	$ —	$ —	$ 60,320	106
	Ice Center Concession Re-Design and Upgrade	Sales Tax Fund (20%)	$ 176,800	$ —	$ —	$ —	$ —	$ 176,800	107
	Ice Center - Facilities Mechanical Systems and Energy Usage Assessment	Sales Tax Fund (20%)	$ 60,000	$ —	$ —	$ —	$ —	$ 60,000	108
LEISURE SERVICES									
CONFERENCE CENTER									
General Government									
	Replace Carpet	Greater Downtown TIF	$ 100,000	$ 120,000	$ 30,000	$ —	$ 216,000	$ 466,000	109
	Paint Interior Rooms and Areas	Sales Tax Fund (20%)	$ —	$ —	$ 18,000	$ —	$ 24,000	$ 42,000	110
	Replace Table, Chairs, and Podiums	DRA Distribution	$ 50,000	$ 50,000	$ 125,000	$ —	$ 50,000	$ 275,000	111
	Concrete Restoration	Sales Tax Fund (20%)	$ 52,000	$ —	$ —	$ —	$ 50,000	$ 102,000	112
	Replace Fabric Wall Covering	DRA Distribution	$ 35,000	$ 120,000	$ 35,000	$ —	$ —	$ 190,000	113
	Roof Restoration	Greater Downtown TIF	$ —	$ —	$ 350,000	$ 350,000	$ —	$ 700,000	114
	Wood Bench Replacement	Sales Tax Fund (20%)	$ —	$ —	$ 25,000	$ —	$ —	$ 25,000	115
	Paint Exterior Metal	DRA Distribution	$ —	$ —	$ 50,000	$ 50,000	$ —	$ 100,000	116
	Furniture Upholstery	DRA Distribution	$ —	$ —	$ 30,000	$ —	$ —	$ 30,000	117
	Overhead Door Replacement	DRA Gaming	$ —	$ —	$ —	$ 21,000	$ 55,000	$ 76,000	118
	Trash Compactor Rehabilitation	DRA Distribution	$ —	$ —	$ 30,700	$ —	$ —	$ 30,700	119
	Replace Clouds	DRA Distribution	$ —	$ —	$ 83,800	$ —	$ —	$ 83,800	120
	Replace Exterior Building Sign	DRA Gaming	$ —	$ —	$ —	$ 40,000	$ —	$ 40,000	121

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LEISURE SERVICES									
CONFERENCE CENTER									
General Government									
	Paint Bridge	DRA Distribution	$ —	$ —	$ 35,000	$ —	$ —	$ 35,000	122
	Repaint Exhibit Hall Airwalls	DRA Distribution	$ —	$ 40,000	$ —	$ —	$ —	$ 40,000	123
	Replace/Rehab Room Doors	DRA Distribution	$ —	$ —	$ —	$ 59,000	$ —	$ 59,000	124
	Stage and Riser Replacement	DRA Distribution	$ —	$ 25,000	$ —	$ —	$ 77,000	$ 102,000	125
	Window Panel Replacements	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 16,000	$ 16,000	126
WATER DEPARTMENT									
Business Type									
	8th Street Concrete Panel Replacement (Jackson to Central) Water Main Connections 20"	Water Construction Fund	$ —	$ 166,000	$ —	$ —	$ —	$ 166,000	127
	Water Meter Replacement Program	Water Construction Fund	$ 529,018	$ 567,500	$ 567,500	$ 567,500	$ 130,950	$ 2,362,468	128
	Westside Water System Service Line Installation/Fire Hydrant Install/Purchase	Water Construction Fund	$ 165,000	$ —	$ —	$ —	$ —	$ 165,000	129
	Water Main Relocation for Sanitary Sewer Manhole Project	Water Construction Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000	130
	Water Main Upgrades during Street General Repairs	Water Construction Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000	131
	Maintenance of Public Water Mains during Stone Retaining Wall Repair	Water Construction Fund	$ 20,000	$ 20,000	$ —	$ —	$ 20,000	$ 60,000	132
	Fire Hydrant Assembly Relocation/ Replacement for the Sidewalk Program	Water Construction Fund	$ 20,000	$ 20,000	$ 20,000	$ —	$ 20,000	$ 80,000	133
	Water Main Replacement Consent	Water Construction Fund	$ 310,250	$ 132,000	$ —	$ 99,000	$ —	$ 541,250	134
	Public Lead Line Water Main Replacement	Federal Infrastructure Grant	$ 84,500	$ 85,000	$ —	$ —	$ —	$ 169,500	135
	Wells, Well Field, & Well Transmission Piping Repair and Rehabilitation Program	Water Construction Fund	$ 90,000	$ 180,000	$ 110,500	$ —	$ 110,000	$ 490,500	136
	Water Treatment Plant Condition Assessment and Master Plan	Water Construction Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000	138
	Water Storage Maintenance Program	State Revolving Fund Loan, Water Construction Fund	$ 150,000	$ 1,350,000	$ 100,000	$ 900,000	$ 50,000	$ 2,550,000	139
	Creek Crossing Restoration	Water Construction Fund	$ 35,550	$ 35,080	$ 48,400	$ 33,120	$ 29,900	$ 182,050	140
	Southwest Arterial Water Main Extension	State Revolving Fund Loan, Water Construction Fund	$ —	$ —	$ —	$ —	$ 1,083,826	$ 1,083,826	141
	HWY 20/Dodge St Water Main Relocation	State Revolving Fund Loan, Water Construction Fund	$ —	$ —	$ —	$ —	$ 996,000	$ 996,000	142

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WATER DEPARTMENT									
Business Type									
	Althauser St. and Eagle St. Water Main Improvements	Water Construction Fund	$ 145,000	$ —	$ —	$ —	$ —	$ 145,000	143
	Water Treatment Plant and Pump Station Pipe Rehabilitation	Water Construction Fund	$ 200,000	$ —	$ —	$ —	$ —	$ 200,000	144
	Pump Station Site Drainage Improvements	Water Construction Fund	$ 15,000	$ —	$ —	$ —	$ —	$ 15,000	145
	McFadden Farm Water Main Improvement (S. Heacock Rd from Chavenelle to Pennsylvania)	Water Construction Fund	$ —	$ —	$ 305,800	$ —	$ —	$ 305,800	146
	SCADA & Comms Improvements	Water Construction Fund	$ 150,000	$ 450,000	$ —	$ —	$ —	$ 600,000	147
	Green Alley Water Main and Fittings Replacement	Water Construction Fund	$ —	$ —	$ 306,000	$ —	$ 475,000	$ 781,000	149
	CIWA Water System Agreements for Water Service Line Installations	Water Construction Fund	$ 65,000	$ 9,000	$ 25,000	$ —	$ —	$ 99,000	150
	Generators-Park Hill & Mt. Carmel	Water Construction Fund	$ 90,000	$ —	$ —	$ 125,000	$ —	$ 215,000	151
	Chesterfield Drive Water Main Extension	State Revolving Fund Loan	$ —	$ —	$ —	$ —	$ 497,500	$ 497,500	152
	West End Annexation Study and Implementation Phase I	Water Construction Fund	$ —	$ —	$ —	$ —	$ 165,000	$ 165,000	153
	West End Annexation Phase II	Water Construction Fund	$ —	$ —	$ —	$ —	$ 300,250	$ 300,250	154
	Tamarack Park Drive/Wood Gate Drive Frontage Road Water Main Extension	State Revolving Fund Loan	$ —	$ —	$ —	$ —	$ 126,000	$ 126,000	155
	Old Davenport Road Water Main Extension/ Pump Station	State Revolving Fund Loan	$ —	$ —	$ —	$ —	$ 251,500	$ 251,500	156
	Airborne Road Water Main Extension (Landfill Frontage Road)	State Revolving Fund Loan	$ 80,000	$ —	$ —	$ —	$ —	$ 80,000	157
	IDOT Hwy 20/Dodge St. Improvements (Old Hwy Rd to Crescent Ridge)	State Revolving Fund Loan	$ —	$ —	$ —	$ —	$ 156,500	$ 156,500	158
	Swiss Valley/Highway 20 Interchange Multiple Phases	SRF, Water Construction Fund, G.O. Debt (Water)	$ —	$ —	$ —	$ 360,310	$1,003,138	$ 1,363,448	159
	Old Highway Road Water Main Extension - Sieppel and Radford Road Loop	Water Construction Fund, State Revolving Fund Loan	$ 853,750	$ —	$ —	$ —	$ —	$ 853,750	160
	Water System Improvements Zone 3	State Revolving Fund Loan	$ —	$ —	$ 277,829	$2,613,454	$16,276,115	$ 19,167,398	161
	Water Main Replacements - Streets	Water Construction Fund, South Pointe Housing TIF, G.O. Debt (Water)	$ 97,000	$ 544,500	$1,070,000	$ 540,000	$ —	$ 2,251,500	162
	Kennedy Road to Tanzanite Drive Connection (Zone 3 to 4) with Pump Station	State Revolving Fund Loan, Water Construction Fund	$ —	$ —	$ 340,987	$2,268,945	$ —	$ 2,609,932	164

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WATER DEPARTMENT									
Business Type									
	4940 Backhoe/Loader Replacement	Water Construction Fund	$ 67,500	$ —	$ —	$ —	$ —	$ 67,500	165
	Ground Penetrating Radar	Water Construction Fund	$ 30,000	$ —	$ —	$ —	$ —	$ 30,000	166
	Sludge Pump Replacement	Water Construction Fund	$ 25,000	$ —	$ —	$ —	$ —	$ 25,000	167
	Tapping Machine Replacement	Water Construction Fund	$ 46,500	$ —	$ —	$ —	$ —	$ 46,500	168
	Vehicle 4912 Replacement	Water Construction Fund	$ 115,000	$ —	$ —	$ —	$ —	$ 115,000	169
	Vehicle 4913 Replacement	Water Construction Fund	$ 115,000	$ —	$ —	$ —	$ —	$ 115,000	170
	Webber Property Phase 1 & 2 - Water	Water Construction Fund	$ 970,245	$ —	$ —	$ —	$ —	$ 970,245	171
	Whacker Compactor Replacement - 4919	Water Construction Fund	$ 13,000	$ —	$ —	$ —	$ —	$ 13,000	172
WATER & RESOURCE RECOVERY CENTER									
Business Type									
	Final Clarifier Rehabilitation	State Revolving Fund Loan	$ —	$ —	$1,500,000	$ —	$ —	$ 1,500,000	173
	Lift Station SCADA Upgrades	Sanitary Sewer Construction Fund	$ —	$ —	$ 50,000	$ 50,000	$ —	$ 100,000	174
	Sidestream Nitrogen Removal	State Revolving Fund Loan	$ —	$ —	$ 400,000	$3,600,000	$ —	$ 4,000,000	175
	Sidestream Phosphorous Removal	State Revolving Fund Loan	$ —	$ —	$ 435,000	$4,350,000	$ —	$ 4,785,000	176
	Boiler #2	State Revolving Fund Loan	$ —	$ 425,000	$ —	$ —	$ —	$ 425,000	177
	Struvite Control System	State Revolving Fund Loan	$ —	$ 1,060,000	$ —	$ —	$ —	$ 1,060,000	178
	Bar Screen Replacement	State Revolving Fund Loan	$ —	$ —	$1,590,000	$ —	$ —	$ 1,590,000	179
	RAS Pump Replacement	State Revolving Fund Loan	$ —	$ —	$ 980,000	$ —	$ —	$ 980,000	180
AIRPORT									
Public Works									
	Reconstruct Taxiway A	FAA Discretionary Funds, FAA Entitlement, G.O. Debt (Sales Tax Fund (20%), DRA Distribution	$ 3,100,000	$ 5,770,000	$2,830,000	$ —	$ —	$ 11,700,000	181
	Update Corporate Hangar Lighting to LED	Sales Tax Fund (20%)	$ 10,100	$ —	$ —	$ —	$ —	$ 10,100	182
	Replace ADA Compliant Detectable Warning Surface Pads at Terminal Parking Lots	Sales Tax Fund (20%)	$ 70,000	$ —	$ —	$ —	$ —	$ 70,000	183
	Old Maintenance Shop Building Deconstruction	Sales Tax Fund (20%), DRA Distribution	$ 37,500	$ —	$ —	$ —	$ 50,000	$ 87,500	184
	Asphalt Pavement Repair	DRA Distribution	$ —	$ 175,000	$ —	$ 175,000	$ —	$ 350,000	185

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AIRPORT									
Public Works									
	Corporate Hangar Facilities Maintenance	Sales Tax Fund (20%), DRA Distribution	$ 80,000	$ 60,000	$ —	$ —	$ —	$ 140,000	186
	Pavement Condition Study (PCN)	FAA Entitlement, Airport American Rescue Plan Act Funds	$ —	$ 79,929	$ —	$ —	$ 83,925	$ 163,854	187
	FBO Hangar Floor Replacement	Airport American Rescue Plan Act Funds	$ 55,000	$ —	$ —	$ —	$ —	$ 55,000	188
	Construct Solar PV System	Federal Grant	$ 1,199,275	$ 403,325	$ —	$ —	$ —	$ 1,602,600	189
	Construct Land side Storage Lot	DRA Distribution	$ —	$ —	$ —	$ —	$ 74,000	$ 74,000	190
	Terminal Geothermal Heat Pump Replacements	Sales Tax Fund (20%), Airport American Rescue Plan Act Funds	$ 35,000	$ —	$ —	$ —	$ —	$ 35,000	191
	SRE Building Vehicle/Equipment Lift	DRA Distribution	$ —	$ 28,000	$ —	$ —	$ —	$ 28,000	192
	Storm Drain Improvements	DRA Distribution	$ —	$ —	$ —	$ —	$ 20,000	$ 20,000	193
	Perimeter Fence Improvements	Sales Tax Fund (20%)	$ —	$ —	$ 15,000	$ —	$ —	$ 15,000	194
PUBLIC WORKS									
Public Works									
	Asphalt Milling Program	Sales Tax Fund (30%)	$ 172,832	$ 88,144	$ 89,907	$ 91,705	$ 93,539	$ 536,127	195
	Curb Ramp Program	Sales Tax Fund (30%), Road Use Tax Fund	$ 838,087	$ 443,778	$ 481,720	$ 522,908	$ 533,366	$ 2,819,859	196
	Curb Replacement Program	Sales Tax Fund (30%)	$ 50,000	$ —	$ 75,000	$ 50,000	$ 50,000	$ 225,000	197
	Concrete Street Section Repair Program	Sales Tax Fund (30%)	$ 25,000	$ —	$ 50,000	$ 50,000	$ 50,000	$ 175,000	198
	Street Sign and Post Replacement	Sales Tax Fund (30%)	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000	199
	Floodwall Post-Flood Repair Program	Sales Tax Fund (30%)	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000	200
	Steps, Hand Railings and Wall-Top Fencing	Sales Tax Fund (30%)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000	201
	Ice Harbor Gates Fender Replacement Project	Sales Tax Fund (20%)	$ 145,000	$ —	$ —	$ —	$ —	$ 145,000	202
	Central Storage Building Roof Repair Project	DRA Distribution	$ 28,000	$ —	$ —	$ —	$ —	$ 28,000	203
	Vacuum Street Sweeper Replacement Project	Sales Tax Fund (30%)	$ 269,067	$ —	$ —	$ —	$ —	$ 269,067	204
	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Sales Tax Fund (30%), Road Use Tax	$ —	$ 506,932	$ —	$ 268,902	$ —	$ 775,834	205

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PUBLIC WORKS									
Public Works									
	44,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	$ —	$ —	$ 191,176	$ 390,000	$ 397,798	$ 978,974	206
	Sprinkler System - Central Storage	Sales Tax Fund (30%)	$ —	$—	$18,500	$ —	$ —	$ 18,500	207
	Mechanical Sweeper Replacement Project	Sales Tax Fund (30%)	$ —	$—	$—	$ —	$ 230,000	$ 230,000	208
	Hawthorne Street Boat Ramp Repair	Sales Tax Fund (30%)	$ —	$—	$—	$ —	$ 41,410	$ 41,410	209
	Backhoe Loader Purchase	Road Use Tax Fund	$ 103,000	$—	$—	$ —	$ —	$ 103,000	210
	Municipal Services Center Roof Mounted HVAC Replacement Unit	Sales Tax Fund (30%)	$ —	$—	$—	$ 20,000	$ 75,000	$ 95,000	211
	Municipal Service Center Vehicle Access Doors Replacement Project	Sales Tax Fund (30%)	$ 36,950	$38,058	$—	$ —	$ —	$ 75,008	212
PUBLIC WORKS									
Business Type									
	Smart Lid Manhole Project	Sanitary Sewer Construction Fund	$ —	$ —	$ 35,000	$ 35,000	$ 35,000	$ 105,000	213
	Sanitary Sewer Root Foaming	Sanitary Sewer Construction Fund	$ —	$ 30,000	$ 35,000	$ 35,000	$ 35,000	$ 135,000	214
	Replacement of Main Line CCTV Inspection Unit	Sanitary Sewer Construction Fund	$ —	$ —	$ 295,000	$ —	$ —	$ 295,000	215
	High Pressure Sewer Jet Cleaner Replacement	State Revolving Fund Loan	$ —	$ 210,000	$ —	$ —	$ —	$ 210,000	216
	Street Vacuum/Flush Unit Replacement Project	Stormwater Construction Fund	$ 185,000	$ —	$ —	$ —	$ —	$ 185,000	217
	Bee Branch Flood Control Pumping Station Camera Project	Stormwater Construction Fund	$ —	$ 55,000	$ —	$ —	$ —	$ 55,000	218
	Cab-Over Solid Waste Vehicles	Refuse Collection Fund, G.O. Debt (Refuse)	$ 542,154	$ 462,454	$ 463,004	$ 343,703	$ 355,732	$ 2,167,047	219
	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	Garage Service Fund	$ 88,405	$ 20,139	$ 114,120	$ —	$ —	$ 222,664	220
	Municipal Service Center Vehicle Maintenance Area Oil Lubrication System	Garage Service Fund	$ 60,000	$ —	$ —	$ —	$ —	$ 60,000	221
	Municipal Service Center Vehicle Maintenance Area Wall Cleaning and Painting Project	Garage Service Fund	$ —	$ —	$ 5,000	$ 57,500	$ —	$ 62,500	222
	Heavy Vehicle Maintenance Lift Replacement Project	Garage Service Fund	$ —	$ —	$ 156,279	$ —	$ —	$ 156,279	223
	Purina Drive Load Scanner System	Salt Operations Fund	$ —	$ 69,471	$ —	$ —	$ —	$ 69,471	224

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PUBLIC WORKS									
Business Type									
	Landfill Service Building Design	DMASWA Fund	$ 225,000	$ —	$ —	$ —	$ —	$ 225,000	225
	Landfill Litter Fencing	DMASWA Fund	$ 300,000	$ —	$ —	$ —	$ —	$ 300,000	226
	Landfill Sewer Line Extension	DMASWA Fund	$ 250,000	$ —	$ —	$ —	$ —	$ 250,000	227
	Landfill Haul Truck Replacement	DMASWA Fund	$ 601,000	$ —	$ —	$ —	$ —	$ 601,000	228
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	General								
	Sanitary Sewer Extensions to New Development	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ —	$ 168,582	$ —	$ —	$ 251,000	$ 419,582	229
	Sanitary Sewer Extensions to Existing Developments	Special Assessments, State Revolving Fund Loan	$ 386,310	$ —	$ —	$ —	$ —	$ 386,310	230
	Twin Ridge Lagoon Abandonment	State Revolving Fund Loan	$ —	$ 465,000	$ —	$ —	$ —	$ 465,000	231
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	State Revolving Fund Loan	$ 339,700	$ —	$ —	$ —		$ 339,700	232
	General Sanitary Sewer Replacement	Sanitary Sewer Construction Fund	$ —	$ 100,000	$ 175,000	$ 175,000	$ 200,000	$ 650,000	233
	Sanitary Sewer Lining Program	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ 132,500	$ —	$ 220,000	$ —	$ —	$ 352,500	234
	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	State Revolving Fund Loan	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 900,000	235
	Manhole Replacement / Rehabilitation Program (Consent Decree)	Sanitary Sewer Construction Fund	$ —	$ —	$ 50,000	$ —	$ 50,000	$ 100,000	236
	Force Main Air Release Replacement Project	State Revolving Fund Loan	$ 325,000	$ 325,000	$ 325,000	$ —	$ —	$ 975,000	237
	Reconstruction								
	Auburn & Custer Sanitary Sewer Reconstruction (Consent Decree)	State Revolving Fund Loan	$ 45,000	$ —	$ —	$ —	$ —	$ 45,000	238
	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	State Revolving Fund Loan		$ 18,450	$ 130,860	$ —	$ —	$ 149,310	239
	Outfall Manhole Reconstruction	State Revolving Fund Loan	$ —	$ —	$ 530,000	$ —	$ —	$ 530,000	240

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ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Reconstruction								
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	State Revolving Fund Loan	$ —	$ —	$ 300,000	$3,400,000	$ —	$ 3,700,000	241
	Perry & Bradley Force Main and Lift Station Improvements	State Revolving Fund Loan	$ —	$ 225,000	$ —	$ —	$ —	$ 225,000	243
	Grove Terrace Sanitary Sewer Reconstruction	State Revolving Fund Loan	$ 110,000	$ —	$ —	$ —	$ —	$ 110,000	244
	Hempstead Sanitary Sewer Reconstruction	State Revolving Fund Loan, Sanitary Sewer Construction Fund	$ —	$ 15,000	$ 281,000	$ —	$ —	$ 296,000	245
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ —	$ —	$ 358,000	$ —	$ —	$ 358,000	246
	Abbott & Cottage Sanitary Sewer Reconstruction	State Revolving Fund Loan	$ —	$ 15,000	$ 212,500	$ —	$ —	$ 227,500	247
	Harvard St Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ —	$ —	$ 183,000	$ —	$ —	$ 183,000	248
	Brunswick Sanitary Sewer	Sanitary Sewer Construction Fund		$ 9,400	$ 68,900	$ —	$ —	$ 78,300	249
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Reconstruction								
	Center Grow Sanitary Sewer Reconstruction	State Revolving Fund Loan	$ 7,300	$ 60,000	$ —	$ —	$ —	$ 67,300	250
	King Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ —	$ —	$ —	$ 9,500	$ 87,200	$ 96,700	251
	Bee Branch Interceptor Sewer Connection	Federal Grant	$ 3,335,000	$ —	$ —	$ —	$ —	$ 3,335,000	252
	Old Mill Road Lift Station & Force Main	State Revolving Fund Loan	$ 2,638,650	$ 6,783,138	$6,322,692	$5,095,141	$ —	$ 20,839,621	253
	Granger Creek Lift Station Improvements	State Revolving Fund Loan	$ 607,650	$ —	$ —	$ —	$ —	$ 607,650	254
	Industrial Park Sanitary Sewer	Sanitary Sewer Construction Fund	$ 209,000	$ —	$ 65,000	$ —	$ 230,000	$ 504,000	255

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ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Reconstruction								
	Force Main Stabilization	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ 600,000	$ —	$ —	$ —	$ —	$ 600,000	256
	Catfish Creek Sewershed Interceptor Sewer Improvements	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ —	$ —	$ —	$1,710,500	$1,500,000	$ 3,210,500	257
ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	General Storm Sewer Projects								
	Stormwater Infiltration & Inflow Elimination Program	Stormwater Construction Fund	$ 90,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 490,000	259
	Storm Sewer General Replacements	Stormwater Construction Fund	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	260
	Storm Sewer Improvements/Extensions	Stormwater Construction Fund	$ 60,000	$ 61,000	$ 61,000	$ 62,000	$ 62,000	$ 306,000	261
	Catch Basin Reconstruction	Stormwater Construction Fund	$ 53,000	$ 54,000	$ 54,000	$ 55,000	$ 55,000	$ 271,000	262
	Drain Tile Program	Stormwater Construction Fund	$ 101,224	$ 100,000	$ 62,082	$ 122,530	$ 22,974	$ 408,810	263
	Bee Branch Watershed Projects								
	Bee Branch Creek Gate & Pump Replacement	Federal Grant, State Sales Tax Increment, State Revolving Fund Loan, DRA Distribution	$ 8,676,050	$ 3,910,420	$ —	$ —	$ —	$ 12,586,470	264
	Flood Control Maintenance Facility	Sales Tax Increment, Stormwater Construction Fund	$ —	$ —	$ 225,000	$ —	$ —	$ 225,000	265
	Specific Storm Sewer Projects								
	Pennsylvania Culvert Replacement	Stormwater Construction Fund	$ —	$ —	$ 25,000	$ 100,000	$ —	$ 125,000	266
	Windsor Storm Extension (Buena Vista to Strauss)	Stormwater Construction Fund	$ —		$ —	$ —	$ 94,500	$ 94,500	267
	University Ave Storm Sewer	Stormwater Construction Fund		$ —	$ 150,000	$ —	$ —	$ 150,000	268

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ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	Specific Storm Sewer Projects								
	14th Street Storm Sewer Reconstruction (Street Program)	Stormwater Construction Fund	$ —	$ —	$ —	$ 25,000	$ —	$ 25,000	269
	NW Arterial Detention Basin Improvements	Stormwater Construction Fund	$ —	$ —	$ 10,000	$ 190,000	$ —	$ 200,000	270
	Bies Drive Storm Sewer (Street Program)	Stormwater Construction Fund	$ —	$ —	$ 64,000	$ —	$ —	$ 64,000	271
	Bennett Street Storm Sewer Improvements	Stormwater Construction Fund	$ —	$ —	$ —	$ 62,500	$ —	$ 62,500	272
	Rockdale Road Storm Sewer Extension (Street Program)	Stormwater Construction Fund	$ —	$ —	$ 10,000	$ 80,000	$ —	$ 90,000	273
	Cedar Cross Road Storm Sewer Construction (Street Program)	Stormwater Construction Fund	$ —	$ —	$ 147,500	$ —	$ —	$ 147,500	274
	Maus Park Culvert Restoration	Stormwater Construction Fund	$ 355,400	$ —	$ —	$ —	$ —	$ 355,400	275
	Villa Street Storm Sewer Replacement	Stormwater Construction Fund	$ 36,000	$ —	$ —	$ —	$ —	$ 36,000	276
	Admiral Sheehy Drive Storm Sewer Improvements	Stormwater Construction Fund	$ 40,000	$ —	$ —	$ —	$ —	$ 40,000	277
	Saint Anne Drive Storm Sewer Extension	Stormwater Construction Fund	$ 64,300	$ —	$ —	$ —	$ —	$ 64,300	278
	32nd Street Multimodal Corridor Access Improvements	Stormwater Construction Fund	$ 20,000	$ 60,000	$ —	$ —	$ —	$ 80,000	279
	Federal Building Parking Lot Replacement and Foundation Drainage Improvements	Stormwater Construction Fund	$ 25,000	$ —	$ —	$ —	$ —	$ 25,000	280
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Street Related Improvements								
	Pavement Marking Project	Sales Tax Fund (30%), IDOT, Road Use Tax	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 850,000	281
	Street Construction General Repairs	Sales Tax Fund (30%)	$ 200,000	$ 110,000	$ 100,000	$ 120,000	$ 130,000	$ 660,000	282

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ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Street Related Improvements								
	East - West Corridor Capacity Improvements	DMATS SWAP Funding, State ICAAP Grant, State TSIP Grant	$ 3,231,046	$ 668,954	$4,160,000	$ —	$ —	$ 8,060,000	283
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Sales Tax Fund (30%)	$ 100,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 1,000,000	286
	Pavement Preservation Joint Sealing	Sales Tax (30%), Road Use Tax	$ —	$ 55,000	$ 55,000	$ 55,000	$ 30,000	$ 195,000	287
	Westside Drive Street Lights	Sales Tax Fund (30%)	$ —	$ —	$ —	$ —	$ 25,000	$ 25,000	288
	7th Street Extension to Pine Street	Sales Tax Fund (30%), Greater Downtown TIF	$ —	$ —	$ —	$ —	$ 276,000	$ 276,000	289
	Cedar Cross Road Reconstruction	DMATS STP Funds, Sales Tax Fund (30%)	$ —	$ 200,000	$3,200,000	$ —	$ —	$ 3,400,000	290
	North Cascade Road Reconstruction	DMATS STP Funds, Sales Tax Fund (30%)	$ —	$ 1,300,000	$ 200,000	$ —	$ —	$ 1,500,000	291
	14th Overpass Design	Greater Downtown TIF	$ 100,000	$ 627,000	$ —	$ —	$ —	$ 727,000	293
	Bies Drive Reconstruction	Sales Tax Fund (30%), Special Assessments	$ —	$ —	$ 594,832	$ 212,339	$ —	$ 807,171	294
	Central Avenue Streetscape Design 1-way to 2-way	Greater Downtown TIF	$ 400,000	$ —	$ —	$ —	$ —	$ 400,000	295
	Heeb Street	Sales Tax Fund (30%)	$ 300,000	$ —	$ —	$ —	$ —	$ 300,000	296
	Althauser Street Resurfacing	Sales Tax Fund (30%)	$ 140,000	$ —	$ —	$ —	$ —	$ 140,000	297
	Traffic and Pedestrian Crossing Warning Devices	Road Use Tax Fund, Sales Tax Fund (30%)	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 60,000	298
	Green Alleys - Non Bee Branch	Sales Tax Fund (30%), Special Assessments	$ —	$ —	$ —	$ 300,000	$ 300,000	$ 600,000	299
	Dubuque Industrial Center Crossroads - New Road Infrastructure Improvements	Sales Tax Fund (30%), State Grant, American Rescue Plan Act Funds	$ 1,160,000	$ 1,370,000	$ 225,000	$ —	$ 15,000	$ 2,770,000	300
	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	Sales Tax Fund (30%), State Grant, American Rescue Plan Act Funds	$ 2,710,000	$ —	$ —	$ —	$ —	$ 2,710,000	301
	Sidewalk Related								
	Sidewalk Inspection Program - Assessable	Special Assessments	$ 30,000	$ 30,000	$ 30,000	$ 40,000	$ 40,000	$ 170,000	302

City of Dubuque
Recommended Capital Improvement Summary
FY 2023 - FY 2027

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Sidewalk Related								
	Sidewalk Program - City-Owned Property	Sales Tax Fund (30%)	$ 150,000	$ 100,000	$ 130,000	$ 100,000	$ 100,000	$ 580,000	303
	Sidewalk Program Related Curb and Catch Basin Replacements	Sales Tax Fund (30%)	$ 51,000	$ 51,000	$ 52,000	$ 52,000	$ 52,000	$ 258,000	304
	Decorative Concrete Maintenance Program	Sales Tax Fund (30%)	$ —	$ 35,000	$ 40,000	$ —	$ 40,000	$ 115,000	305
	Trails/General Maintenance								
	Stone Retaining Walls	Sales Tax Fund (30%), Road Use Tax Fund	$ 105,000	$ 110,000	$ —	$ —	$ 130,000	$ 345,000	306
	Bridge Repairs/Maintenance	Sales Tax Fund (30%), Road Use Tax Fund, DRA Distribution	$ 150,000	$ 100,000	$ —	$ 110,000	$ 115,000	$ 475,000	307
	Brick Paver Maintenance	Sales Tax Fund (30%)	$ 55,000	$ 55,000	$ —	$ 60,000	$ 43,000	$ 213,000	309
	Complete Streets Elements	Sales Tax Fund (30%)	$ 42,000	$ —	$ 22,000	$ 22,000	$ —	$ 86,000	310
	Guardrail Replacement	Sales Tax Fund (30%)	$ 16,000	$ —	$ 17,000	$ 17,000	$ 17,000	$ 67,000	311
	Trail Planning	DRA Distribution	$ 20,000	$ 10,000	$ 10,000	$ —	$ 10,000	$ 50,000	312
	Schmitt Island Connector Trail	DRA Distribution	$ —	$ —	$ 132,000	$ —	$ —	$ 132,000	313
	Bee Branch Creek Trail: 16th to 9th	Sales Tax (30%), Federal Grant, DRA Gaming	$ —	$ 642,000	$ 750,000	$ —	$ —	$ 1,392,000	314
	Chaplain Schmitt Island Multi-Modal Access Plan	DRA Distribution	$ 62,000	$ —	$ —	$ —	$ —	$ 62,000	316
	Seippel Road Bike/Pedestrian Trail - Chavenelle Road to SW Arterial	Sales Tax Fund (30%)	$ 250,000	$ —	$ —	$ —	$ —	$ 250,000	317
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
Public Works									
	South Port Redevelopment	Greater Downtown TIF	$ —	$ —	$ —	$ —	$ 84,500	$ 84,500	318
	Speed Shields	Sales Tax Fund (30%)	$ 46,000	$ 21,000	$ —	$ —	$ —	$ 67,000	319
	Port of Dubuque - Security Camera Expansion	DRA Distribution	$ —	$ 20,000	$ —	$ —	$ —	$ 20,000	320
	Harbor Area Maintenance	Sales Tax Fund (20%)	$ 601,000	$ —	$ 35,000	$ —	$ 40,000	$ 676,000	321
	Railroad Quiet Zone Study	Road Use Tax Fund	$ 43,500	$ —	$ —	$ —	$ —	$ 43,500	322
	Blum Site Utilization	Greater Downtown TIF	$ —	$ —	$ —	$ —	$ 92,500	$ 92,500	323

City of Dubuque
Recommended Capital Improvement Summary
FY 2023 - FY 2027

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PAGE
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
Public Works									
	Bee Branch Greenway Fitness Loop	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 28,500	$ 28,500	325
	Connecting Downtown Destinations	DRA Distribution, Sales Tax Fund (30%)	$ 115,000	$ 500,000	$ —	$ —	$ —	$ 615,000	326
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Street Light Replacement and New Installation	Sales Tax Fund (30%), Greater Downtown TIF	$ 135,200	$ 180,000	$ 35,000	$ 45,000	$ 45,000	$ 440,200	327
	Signalization Program	Sales Tax Fund (30%)	$ 50,000	$ 50,000	$ 60,000	$ 100,000	$ 100,000	$ 360,000	328
	Traffic Signal Mastarm Retrofit	Sales Tax Fund (30%)	$ 50,000	$ 50,000	$ 50,000	$ 85,000	$ 85,000	$ 320,000	329
	Traffic Signal Interconnect Conduit Replacement	Sales Tax Fund (30%)	$ 50,000	$ 40,000	$ 40,000	$ 65,000	$ 35,000	$ 230,000	330
	Traffic Signal Controller Replacement	Sales Tax Fund (30%)	$ 45,000	$ 45,000	$ 35,000	$ 45,000	$ 45,000	$ 215,000	332
	Street Lighting and Traffic Signal Knockdown/Insurance	Insurance Reimbursements, Sales Tax Fund (30%)	$ 30,000	$ 30,000	$ 25,000	$ —	$ 30,000	$ 115,000	333
	Street Camera Installation	Sales Tax Fund (30%), Greater Downtown TIF	$ 100,000	$ 105,000	$ 110,250	$ 115,762	$ 121,550	$ 552,562	334
	LED Re-Lamp Schedule	Sales Tax Fund (30%)	$ 30,000	$ 25,000	$ 20,000	$ 27,500	$ 27,500	$ 130,000	335
	Traffic Signal Battery Backup	Sales Tax Fund (30%)	$ 20,000	$ 20,000	$ 20,000	$ —	$ 20,000	$ 80,000	336
	Traffic Signal Intersection Reconstruction	Sales Tax Fund (30%)	$ 50,000	$ 50,000	$ 65,000	$ 75,000	$ 50,000	$ 290,000	337
	Surge and Grounding Improvement at Signals	Sales Tax Fund (30%)	$ 20,000	$ —	$ 20,000	$ 20,000	$ 20,000	$ 80,000	338
	STREETS Traffic Control Project	Sales Tax Fund (30%), DRA Distribution	$ 50,000	$ 50,000	$ —	$ —	$ —	$ 100,000	339
	Traffic Signal Fiber Optic Network Program	Sales Tax Fund (30%)	$ —	$ 100,000	$ 65,000	$ 110,000	$ 110,000	$ 385,000	340
	ITS Traffic Control Equipment	Sales Tax Fund (30%)	$ 25,000	$ 34,000	$ 25,000	$ 50,000	$ 50,000	$ 184,000	341
	Traffic Signal Vehicle Detection Conversion	Sales Tax Fund (30%)	$ 60,000	$ 64,000	$ 52,000	$ 65,000	$ 25,000	$ 266,000	342
	Grandview Street Light Replacement	Sales Tax Fund (30%), Road Use Tax Fund	$ 50,000	$ 100,000	$ —	$ —	$ —	$ 150,000	343
	INET Fiber Replacement Build Out	Sales Tax Fund (30%)	$ —	$ 65,000	$ 150,000	$ 90,000	$ —	$ 305,000	344

City of Dubuque
Recommended Capital Improvement Summary
FY 2023 - FY 2027

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PAGE
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Emergency Preemption Expansion and Upgrades	Sales Tax Fund (30%)	$ 15,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 95,000	345
	Fiber Optic Conduit - Miscellaneous	Sales Tax Fund (30%)	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 62,500	346
	Fiber Infrastructure Management System	Sales Tax Fund (30%)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000	347
	Broadband Acceleration and Universal Access	Sales Tax Fund (30%)	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	348
	Street Light Controller Meter Installation	Sales Tax Fund (30%)	$ 90,000	$ —	$ —	$ —	$ —	$ 90,000	349
	Citywide Fiber Cable Backbone Masterplan Implementation	American Rescue Plan Act Funds	$ 3,000,000	$ —	$ —	$ —	$ —	$ 3,000,000	350
	Chesterfield Lighting Project	Sales Tax Fund (30%)	$ 67,000	$ —	$ —	$ —	$ —	$ 67,000	351
ENGINEERING									
FACILITIES MANAGEMENT									
General Government									
	Federal Building Renovation	Greater Downtown TIF	$ 43,000	$ —	$ —	$ —	$ —	$ 43,000	352
	Federal Building Parking Lot Replacement and Foundation Drainage Improvements	Sales Tax Fund (20%)	$ 205,000	$ —	$ —	$ —	$ —	$ 205,000	353
	Build-out of 2nd floor Old Engine House (18th & Central)	G.O. Debt (Sales Tax Fund 20%)	$ 193,000	$ —	$ —	$ —	$ —	$ 193,000	354
	City Hall - HVAC Controls System Expansion Project	Sales Tax Fund (20%)	$ 15,000	$ 52,000	$ —	$ —	$ —	$ 67,000	355
	City Hall Tuck Pointing Maintenance & Repairs	Sales Tax Fund (20%)	$ 38,500	$ 70,000	$ —	$ —	$ —	$ 108,500	356
	City Hall Human Resources Office Renovations	DRA Distribution	$ 10,000	$ 10,000	$ 79,000	$ —	$ —	$ 99,000	357
	Multicultural Family Center - HVAC Roof Access Equipment Code Improvements	Sales Tax Fund (20%)	$ 65,500	$ —	$ —	$ —	$ —	$ 65,500	358
	MFC Building Envelope Stabilization	Sales Tax 20%	$ 22,500	$ 19,500	$ 19,500	$ —	$ —	$ 61,500	359
	City Annex Roof Replacement Project	Sales Tax 20%	$ 65,000	$ —	$ —	$ —	$ —	$ 65,000	360
	City Annex Window Replacement	Sales Tax Fund (20%)	$ 57,000	$ —	$ —	$ —	$ —	$ 57,000	361
	Integrated Access Control and Security System	Sales Tax Fund (20%)	$ 92,500	$ —	$ 68,000	$ 68,000	$ —	$ 228,500	362

City of Dubuque
Recommended Capital Improvement Summary
FY 2023 - FY 2027

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PAGE
ECONOMIC DEVELOPMENT									
Community and Economic Development									
	Greater Downtown URD Incentive & Rehab Programs	Greater Downtown TIF	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000	363
	Kerper Boulevard Revitalization	DRA Distribution	$ —	$ —	$ —	$ —	$ 50,000	$ 50,000	364
	Workforce Development	DICW (Land Sales)	$ 371,500	$ 371,500	$ 371,500	$ 371,500	$ 371,500	$ 1,857,500	365
	Downtown Rehab Grant Program	Greater Downtown TIF	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000	366
	Minority-Owned Business Microloan Initiative	Greater Downtown TIF	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	367
	Central Avenue Streetscape Master Plan Implementation	Greater Downtown TIF	$ 150,000	$ 25,000	$ —	$ —	$ —	$ 175,000	368
	South Port Master Plan Implementation	EPA, Sales Tax Fund (20%)	$ 215,000	$ —	$ —	$ —	$ —	$ 215,000	369
	Development Dubuque Industrial Center: Crossroads	DICW, RISE Grant, ARPA	$ 3,318,000	$ —	$ 395,000	$ —	$ 228,803	$ 3,941,803	370
	Green Space HMD	Greater Downtown TIF	$ —	$ 100,000	$ 300,000	$ —	$ —	$ 400,000	371
	Central Avenue Housing Forgivable Loan	Greater Downtown TIF	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000	372
	Low Income Small Business Grant	CDBG	$ 50,000	$ —	$ —	$ —	$ —	$ 50,000	373
	Business, Non-Profit and Arts Groups Assistance Program	American Rescue Plan Act Funds	$ 250,000	$ —	$ —	$ —	$ —	$ 250,000	374
TRANSPORTATION SERVICES DEPARTMENT									
Transit Division									
Business Type									
	Transit Vehicle Replacement	Transit Fund, FTA Grant	$ 383,182	$ 100,000	$ 298,997	$ 887,507	$ 905,257	$ 2,574,943	375
	Bus Stop Improvements	CDBG, PTIG State Grant, FTA Grant	$ 10,250	$ 37,313	$ 17,933	$ 18,232	$ 39,665	$ 123,393	377
TRANSPORTATION SERVICES DEPARTMENT									
Parking Division									
Business Type									
	Parking Ramp Condition Assess and Maintenance Plan	Greater Downtown TIF	$ 68,000	$ 68,000	$ —	$ —	$ —	$ 136,000	378
	New Downtown Parking Ramp	GDTIF G.O. Debt	$ 2,348,822	$ 9,078,000	$6,000,000	$ —	$ —	$ 17,426,822	379
	Smart Parking System	Greater Downtown TIF, GDTIF G.O. Debt	$ 373,000	$ —	$ 373,000	$ 360,000	$ —	$ 1,106,000	380
	Municipal Parking Lot Maintenance	Greater Downtown TIF	$ 16,000	$ 16,000	$ 16,000	$ —	$ —	$ 48,000	381

City of Dubuque
Recommended Capital Improvement Summary
FY 2023 - FY 2027

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PAGE
TRANSPORTATION SERVICES DEPARTMENT									
Parking Division									
Business Type									
	Port of Dubuque Ramp - Major Maintenance	Private Participant	$ 82,931	$ 84,590	$ 86,282	$ 88,007	$ 89,768	$ 431,578	382
	Parking Ramp Major Maintenance Repairs	G.O. Debt (GDTIF)	$ 245,000	$ —	$ —	$ —	$ —	$ 245,000	383
HOUSING AND COMMUNITY DEVELOPMENT									
Community and Economic Development									
	Assistance for Homeownership	Housing TIF, Loan Repayments, Sale Proceeds	$ 759,392	$ 960,915	$1,460,605	$1,006,561	$1,082,440	$ 5,269,913	384
	Neighborhood Reinvestment Partnership	Housing TIF	$ 300,000	$ 300,000	$ —	$ —	$ —	$ 600,000	386
	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	387
	Homeowner Rehabilitation Program	RRP Repayments, CDBG	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 155,000	$ 775,000	388
	First-Time Home Buyer Program	CDBG	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	390
	Rental Dwelling Rehabilitation Programs	CDBG	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	391
	Credit Repair Program	CDBG	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	392
	Window Replacement Program	CDBG	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000	393
	Visiting Nurse Association	CDBG	$ 20,000	$ 20,000	$ —	$ —	$ —	$ 40,000	394
	Historic Preservation Revolving Loan Fund	UDAG Loan Repayments	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ 35,000	395
	Downtown ADA Assistance	Greater Downtown TIF	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000	396
	Downtown Urban Renewal Area Non-Profit Accessibility Assistance Program	Greater Downtown TIF	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	397
PLANNING SERVICES									
Community and Economic Development									
	Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	$ 30,000	$ 10,000	$ 30,000	$ 10,000	$ 30,000	$ 110,000	398
PUBLIC INFORMATION OFFICE									
General Government									
	Aerial Orthophotography and LiDAR	DRA Distribution	$ —	$ 69,500	$ —	$ 72,500	$ —	$ 142,000	399

City of Dubuque
Recommended Capital Improvement Summary
FY 2023 - FY 2027

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL	PAGE
CITY MANAGERS OFFICE									
General Government									
	Municipal Green House Gas Inventory	DRA Distribution	$ 50,000	$ —	$ —	$ 50,000	$ —	$ 100,000	400
	Renew DBQ: Low-income solar pilot project	CDBG	$ 80,000	$ —	$ —	$ —	$ —	$ 80,000	401
	Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance	Greater Downtown TIF	$ 100,000	$ 100,000	$ 100,000	$ 50,000	$ —	$ 350,000	402
	All America City Application	DRA Distribution	$ 20,000	$ —	$ —	$ —	$ —	$ 20,000	403
INFORMATION SERVICES									
Business Type									
	City-Wide Computer and Printer Replacements- Business	Solid Waste Construction Fund, Transit Fund, Stormwater Construction Fund, Water Construction Fund, Parking Construction Fund, Sanitary Sewer Construction Fund, Garage Service Fund	$ 79,670	$ 96,294	$ 91,270	$ 75,670	$ 37,430	$ 380,334	404
INFORMATION SERVICES									
General Government									
	City-Wide Computer and Printer Replacements - General Gov	Sales Tax Fund (20%), DRA Distribution, Sales Tax Fund (30%), Cable TV Fund	$ 876,251	$ 509,470	$ 461,600	$1,025,552	$ 630,165	$ 3,503,038	405
	Network Security Risk Assessment	DRA Distribution, Sales Tax Fund (20%)	$ —	$ 15,000	$ —	$ —	$ —	$ 15,000	406
	Fiber Optic Documentation and Maintenance	Sales Tax Fund (20%), DRA Gaming	$ 50,000	$ 50,000	$ 50,000	$ —	$ —	$ 150,000	407
	Office Redesign	DRA Distribution	$ 50,000	$ —	$ —	$ —	$ —	$ 50,000	408
	Ransomware Defender and File Recovery	DRA Distribution	$ 3,210	$ —	$ —	$ —	$ —	$ 3,210	409
	Data Center	DRA Distribution, Sales Tax Fund (20%)	$ 60,000	$ 406,213	$ 233,664	$ 158,049	$ —	$ 857,926	410
	Grand Total		**$ 69,262,412**	**$53,256,222**	**$50,966,804**	**$40,621,920**	**$41,676,849**	**$255,784,207**	

STREET CONSTRUCTION RELATED IMPROVEMENTS - OVERVIEW

STREET CONSTRUCTION:	FY 2023	
Engineering Department:		
Annual Street Construction Program	$ 4,410,000	1
Engineering Department:		
Misc. Street Related Improvements	$ 370,000	
Engineering Department:		
Traffic Safety and Capacity Improvements	$ 4,009,700	
Public Works:		
Street Maintenance & Overlays Program	$ 4,916,967	
TOTAL - STREET CONSTUCTION IMPROVEMENTS:	**$ 13,706,667**	

ANNUAL AVERAGE:	1995 - 2023 Average
Engineering Department:	
Fiscal Year 1995 - 2022 (Annual Average)	$ 4,268,798
Public Works:	
Fiscal Year 1995 - 2022 (Annual Average)	$ 2,805,390
TOTAL - STREET CONSTUCTION IMPROVEMENTS:	**$ 7,074,188**

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.

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	F
# of young adult materials checked out	13,500	13,018	11,072	13,000	6,500	

B **City Council Goal: Partnerships for a Better Dubuque**

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	
C # of programs delivered for Leadership Enrichment After-School Program (LEAP)	24	12	21	24	0	

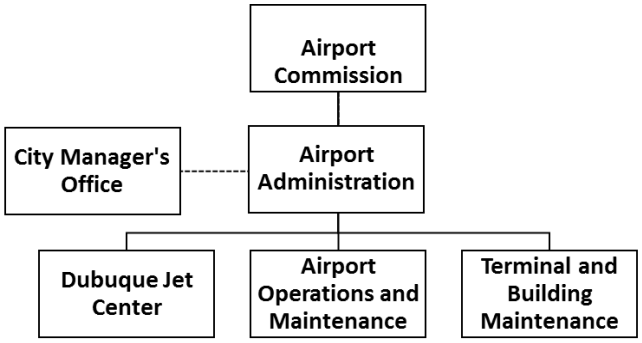
E

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

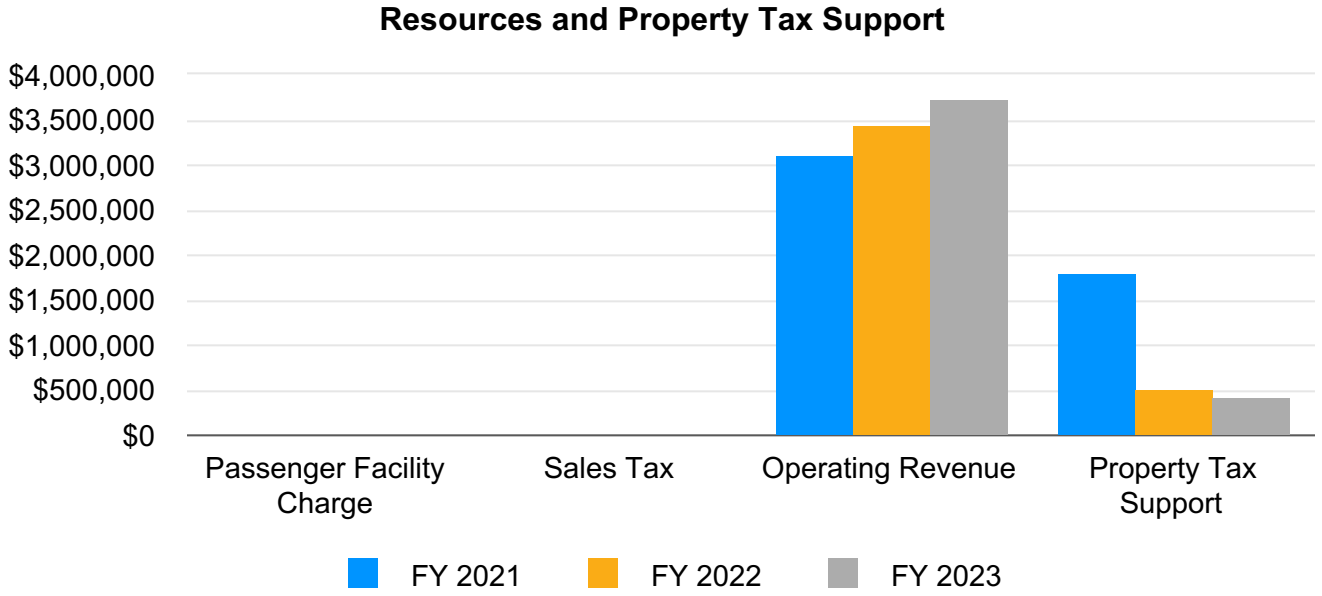
PLANNING
Airport Commission Goals
Airport Layout Plan
Airport Master Plan
National Air System Plan
State Air System Plan

PEOPLE
Airport Tours to Various Groups
Annual Airport Open House
EAA Young Eagles Flights
North American Trainers Assoc.
Formation Clinic (NATA)
UD for Kids Program
Annual Legislative Staffers Visit

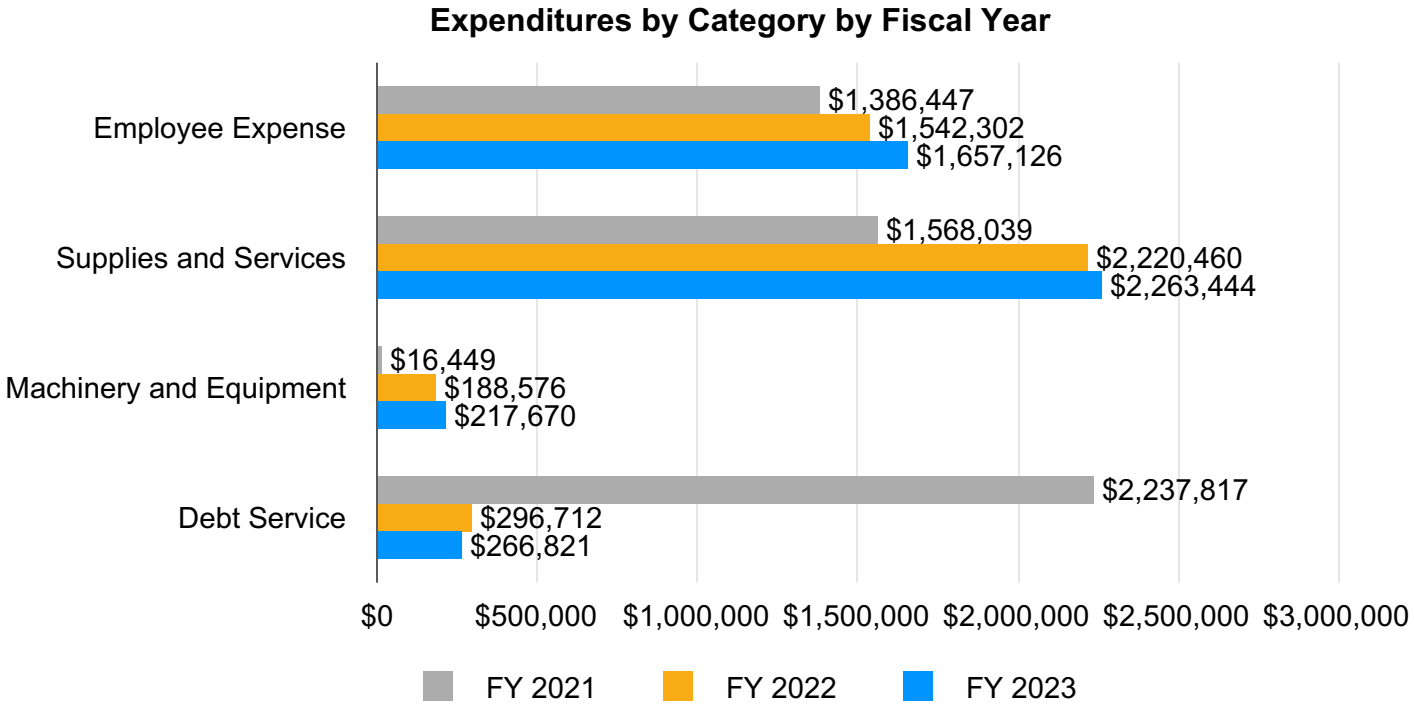
PARTNERSHIPS
Airports Council International-North America (ACI-NA)
American Airlines Group
American Association of Airport Executives (AAAE)
Dubuque Area Chamber of Commerce
Dubuque County Departments
Experimental Aircraft Association (EAA)
Greater Dubuque Development Corp (GDDC)
Iowa Public Airports Association (IPAA)
Local Area Business Partnerships
Table Mound School
Travel Dubuque
University of Dubuque Aviation Program

DUBUQUE REGIONAL AIRPORT

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	19.16	19.16	19.77



The Airport is supported by 19.77 full-time equivalent employees, which accounts for only 37.62% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 3.70% in FY 2023 compared to FY 2022.



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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$437,181	$541,579	$575,564
Resources	$769,612	$783,636	$805,268

Administration Position Summary	
	FY 2023
Airport Director	1.00
Assistant Airport Director	1.00
Accountant	0.75
Marketing Coordinator	0.70
Total Full-Time Equivalent Employee's	**3.45**

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	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
# of Attendees at Open House/July 3rd Aircraft Viewing-weather dependent	N/A	2,000	Cancelled	1,500	N/A
# of Attendees at University of Dubuque Breakfast-weather dependent	N/A	325	Cancelled	Cancelled	N/A
# of Attendees at Experimental Aviation Aircraft Breakfast-weather dependent	N/A	1264	Cancelled	Cancelled	N/A
# of Attendees at University of Dubuque Fun Run on the Runways-weather dependent	N/A	Cancelled	226	250	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	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
# of Commercial Airline Meetings	N/A	2	4	6	N/A
# of Commercial Airline Passenger Enplanements	N/A	26,895	9,226	20,000	N/A

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	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
# of Large Corporate Hangars	N/A	14	14	14	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,491,941	$1,993,653	$2,328,607
Resources	$1,847,068	$2,161,577	$2,466,020

Dubuque Jet Center Position Summary	
	FY 2023
Fixed Base Operations Supervisor	1.00
Asst. Fixed Base Operations Supervisor	2.00
Accountant	0.25
Line Service Worker	3.66
Customer Service Rep	1.50
Total Full-Time Equivalent Employees	**8.41**

Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

1 **Activity Objective: Continue to be financially responsible by increasing yearly aviation fuel sales**

Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
Gallons of Aviation Fuel Sold	N/A	475,445	385,293	475,513	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$856,469	$1,123,803	$972,672
Resources	$494,020	$505,654	$453,026

Operations and Maintenance Position Summary	
	FY 2023
Airport Operations Specialist	3.00
Mechanic	1.00
Maintenance Worker	3.00
Custodian	0.68
Laborer	0.23
Total FT Equivalent Employees	**7.91**

Performance Measures

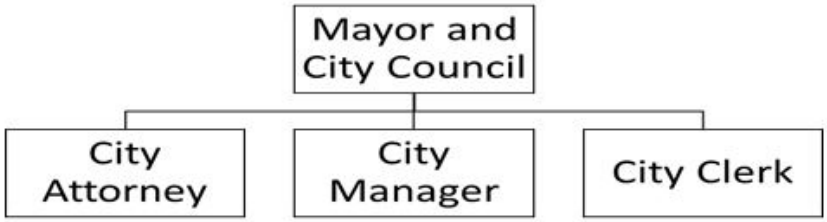
City Council Goal: Partnership for a Better Dubuque

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	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
# of Airport Tours Given	N/A	15	0	15	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.

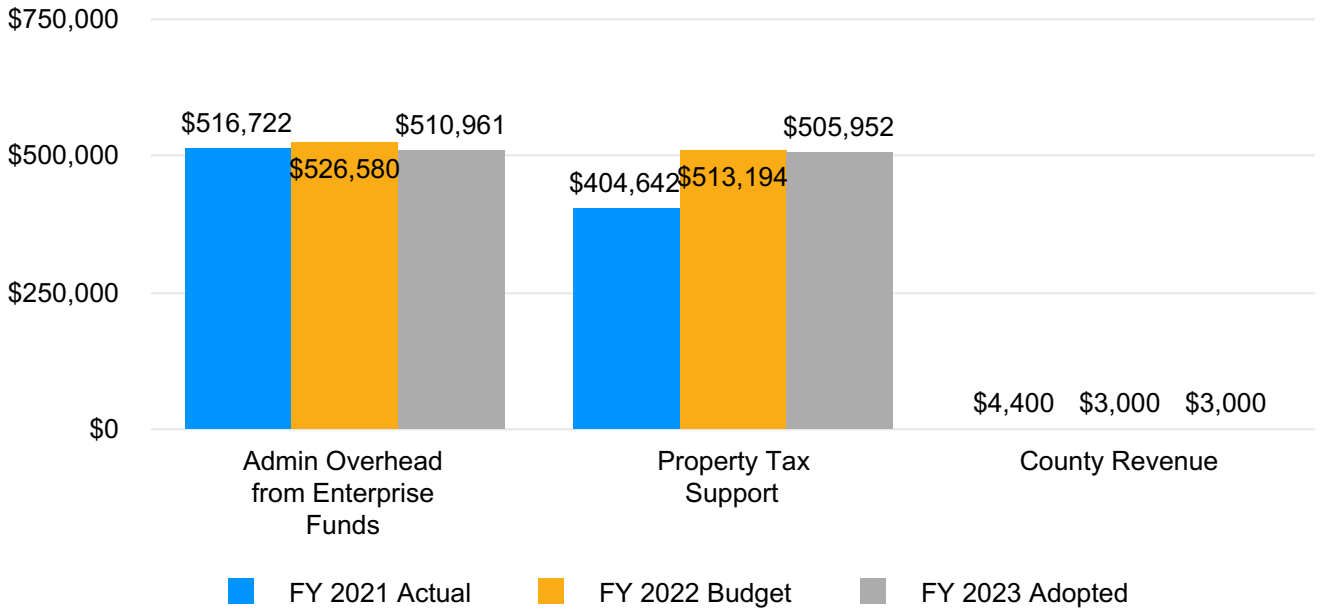
Planning
The City Attorney's Office provides counsel and direction to all City departments so that they may perform duties and responsibilities to ensure economic prosperity, environmental/ecological integrity, and social/cultural vibrancy throughout the community.

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

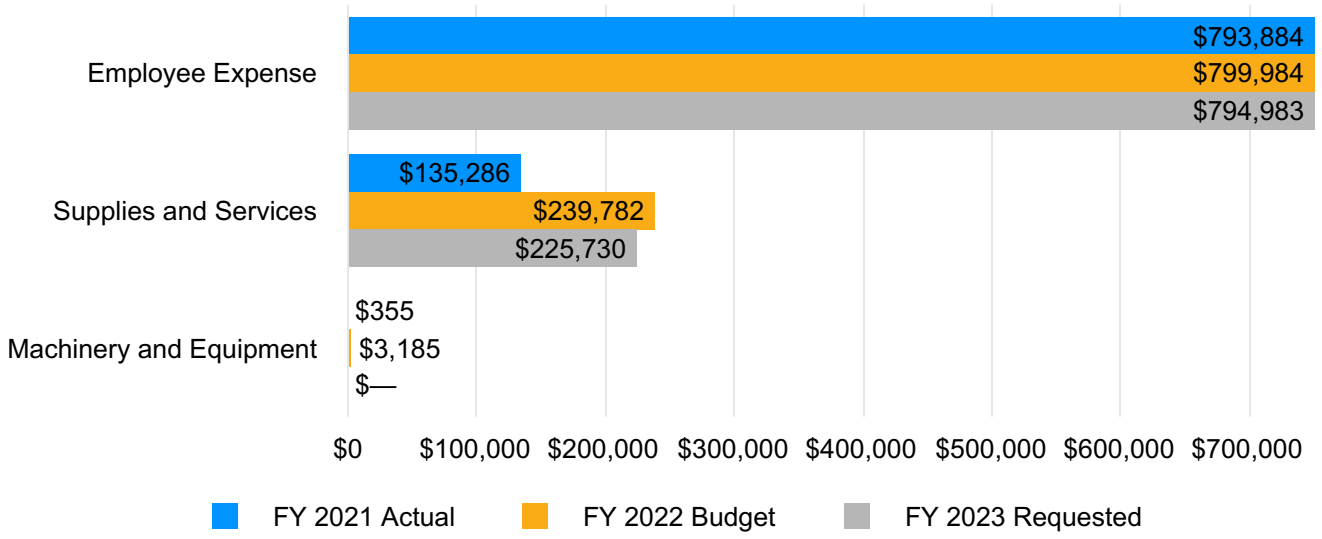
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**5.62**	**5.62**	**5.62**

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 decrease by 2.1% in FY 2023 compared to FY 2022.

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 2023
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
Total FT Equivalent Employees	**5.62**

Performance Measures

City Council Goal: Financially Responsible, High-Performing Government

1 Dept. Objective: Provide timely, cost-efficient, quality services to residents and assist businesses and organizations with promoting workplace diversity.

Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
Human Rights Cases - # of businesses/organizations affected	N/A	15	13	14	
Municipal Infractions - % of Defendants who admit violations*	80%	67%	67%	70%	
Claims	N/A	74	43	59	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	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
Continuing Legal Education - # annual hours attended	100	61.5	77.5	100	
Petition Properties - # of properties acquired**	4	5	5	13	
Development Agreements***	7	5	3	4	

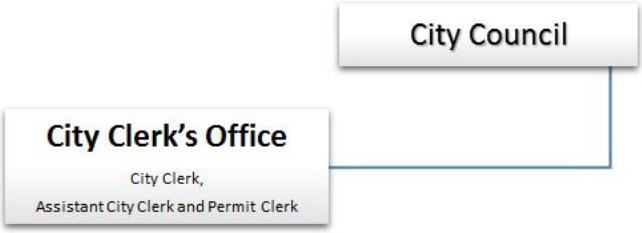
*Purchase Agreements - FY21: Hendricks Feed & Seed Co. Inc.$1,699,000.00 purchase price; River City Development Group LLC $4,218,750.00 purchase price.

**Franchise Agreements - FY21: Soo Green HVDC Link Projectco, LLC. Value to the City ranges from $1,125,000.00 through $1,608,075.00; Interstate Transmission Company.

***Development Agreements - FY20: Duluth Holdings, Inc., $15,000,000.00 capital investment, $8525.00 purchase price; Gardens of Dubuque, $10,500,000.00 capital investment; Gavilon Grain, LLC (2 leases), $559,601.00 annual rent; Roshek Property, LLC and Cottingham & Butler, Inc., $2,850,000.00 capital investment; Carich, $1,500,000 capital investment. FY21: MBMSD, LLC $136,040.50 purchase price, $750,000.00 capital investment; Affordable Housing Network, Inc. $350,000.00 capital investment; Setzer Properties DBQ, LLC. $22,500,000.00 capital investment, $5,144,588.00 purchase price.

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.

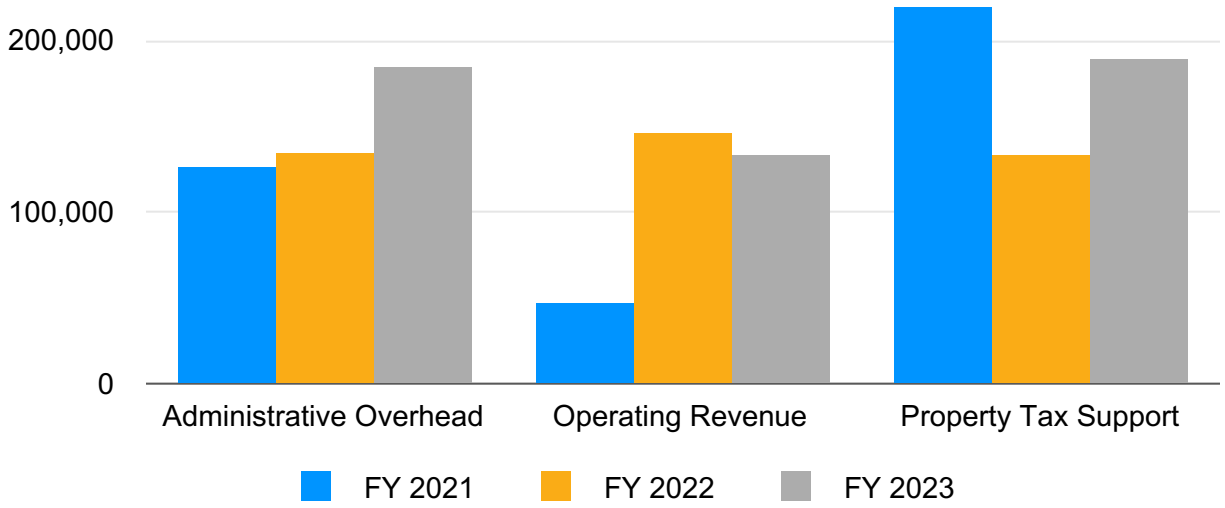
Planning
City Clerk staff participate in local, regional, and national efforts that advance the City's mission statement and City Council priorities as well as to help in educating the public on the duties, purpose, and resources of the City Clerk's Office.

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

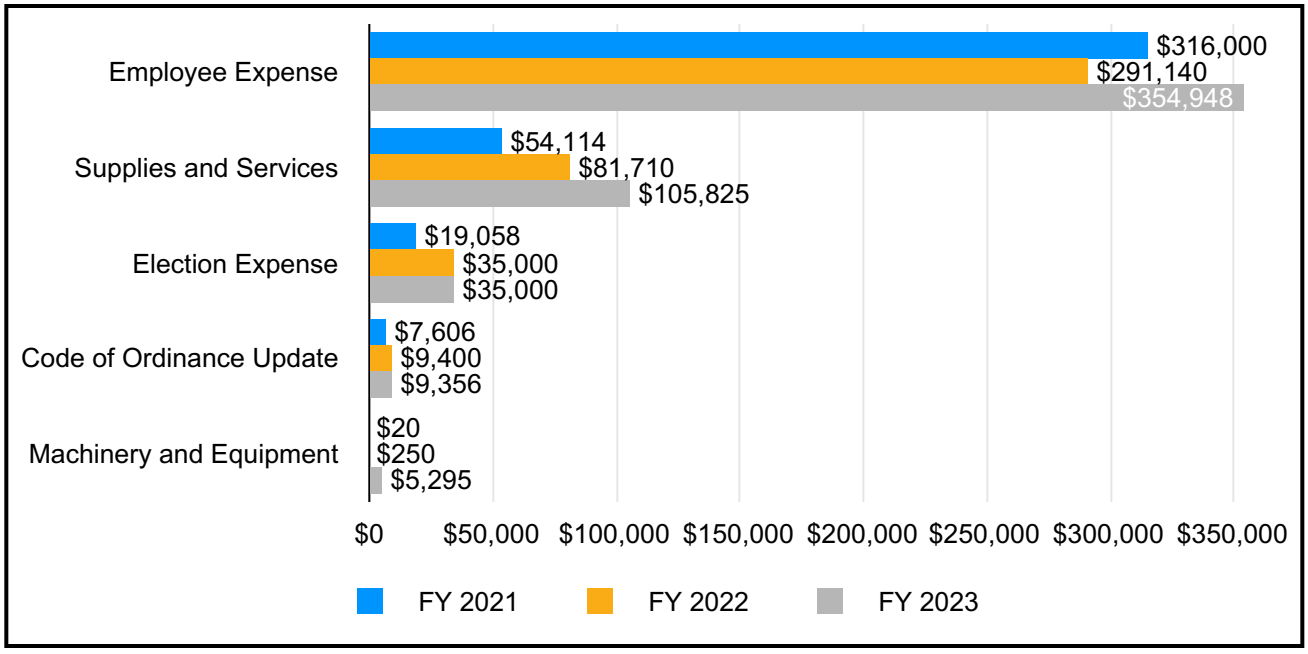
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**3.00**	**3.00**	**4.00**

Resources and Property Tax Support



The City Clerks Department is supported by 4.00 full-time equivalent employees, which accounts for 69.54% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 22.26% in FY 2023 compared to FY 2022.

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 2023
City Clerk	1.00
Assistant City Clerk	1.00
Permit Clerk	1.00
Secretary	1.00
Total FT Equivalent Employees	**4.00**

Performance Measures

City Council Goal: Financially Responsible, High-Performance City Organization

1 **Department Objective:** Provide City services responsive to the community.

Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
Number of City Council Agenda & Minutes subscribers (via NotifyMe)	Increase by 2%	501	503	523	
Number City Board & Commission Opening Subscribers (via NotifyMe)	Increase by 6%	83	154	153	

2 **Department Objective:** Promote resident engagement in municipal government by recruiting and retaining a diverse pool boards and commissions applicants.

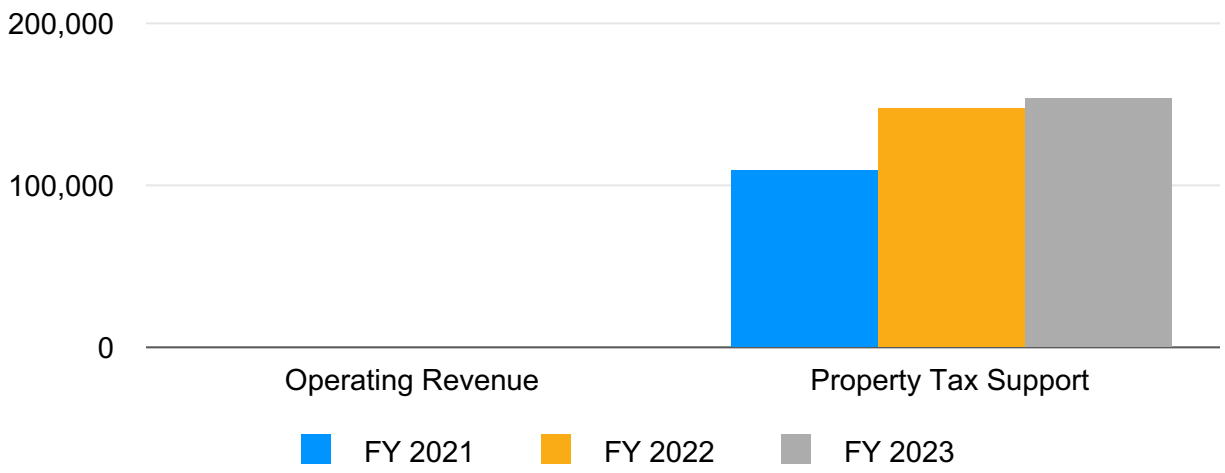
Percentage of Board and Commission Openings	>11%	12%	18%	16%	
Percentage of Female Boards and Commissions Volunteers	50%	40%	35%	40%	
Percentage of Boards and Commission Volunteers representing communities of color	10%	5%	4%	4%	

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.

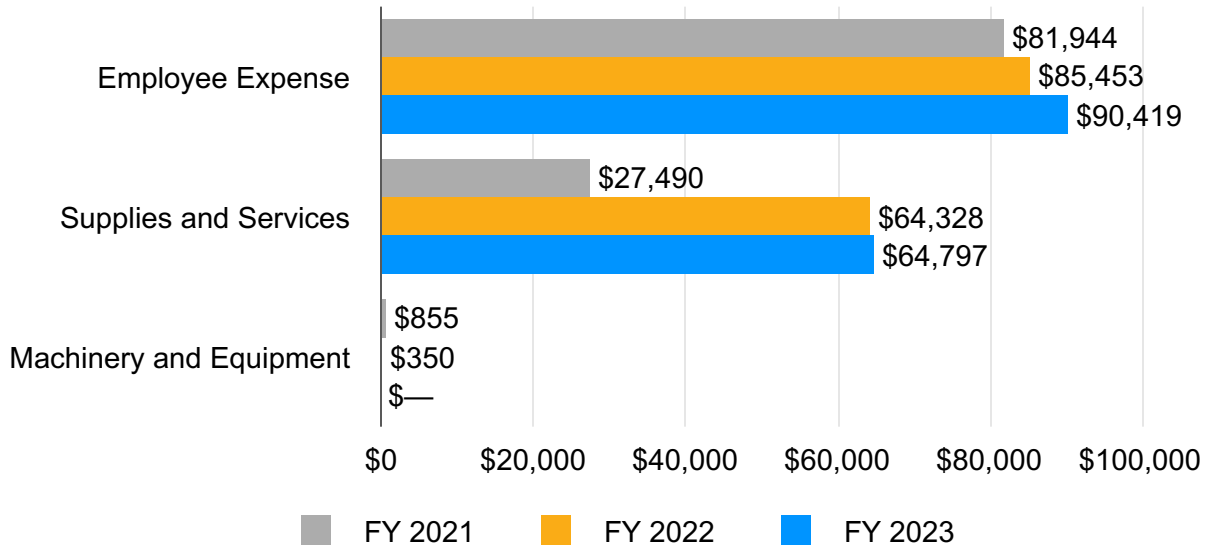
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**3.50**	**3.50**	**3.50**

Resources and Property Tax Support



The City Council is supported by 3.50 full-time equivalent employees, which accounts for 58.25% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 3.39% in FY 2023 compared to FY 2022.

Expenditures by Category by Fiscal Year



Over the course of three sessions in August, City Council members affirmed the 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 2021-2023 policy agenda as well as in-progress projects and capital projects for 2021-2023.

Five-Year Goals 2021-2026

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

Vibrant Community: Healthy & 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

Miracle League of Dubuque Complex

2036 Vision Statement

Dubuque 2036 is a sustainable and resilient city, an inclusive and equitable community where ALL are welcome. Dubuque 2036 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.

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.

National Night Out

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.

2021 – 2023 Top Priorities
(in alphabetical order):

- Chaplain Schmitt Island Master Plan Implementation
- City Information & Network Security
- Equitable Poverty Prevention & Reduction Plan Implementation
- Federal Infrastructure Program Preparation
- Five Flags Center Direction
- Historic Building Rehabilitation/Preservation
- Sewer System Infrastructure Upgrade (including Catfish Creek Sanitary Sewer System)

2021 – 2023 High Priorities
(in alphabetical order):

- Bee Branch Watershed Project: Next Steps
- Childcare Initiative
- Community Broadband Expansion
- Complete Streets Concept Implementation: 16th St./Elm St./14th St. Railroad Overpass Project
- Comprehensive Parks Master Plan
- Imagine Dubuque Implementation
- West End Fire Station

Under each City Council goal are items listed as **Management in Progress** and **Major Projects**. Each goal contains Management in Progress items and many City Council goals also have major projects associated.

Management in progress are items that are underway and budgeted. Staff is implementing and providing updates to City Council.

Major projects are projects that are underway and budgeted. Staff is implementing and providing updates to City Council.

Robust Local Economy

Management in Progress

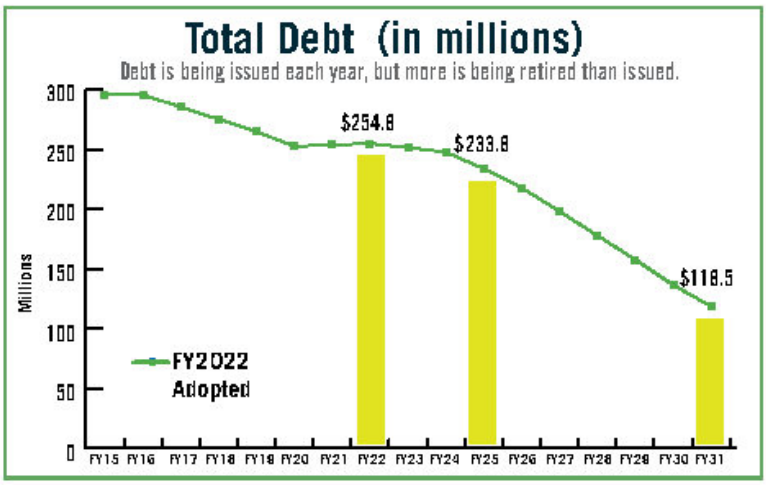
- Airport Master Plan: Approval
- Air Service Expansion to Western Hub
- Business Development at the Airport
- Downtown Parking Issues
- Dubuque Brewing & Malting Building
- Façade Loan Program
- Opportunity Dubuque Job Training Program: Financial Support

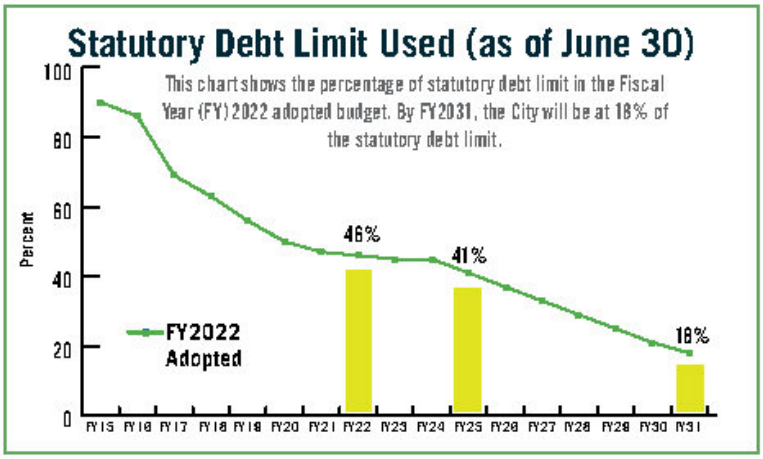
Major Projects

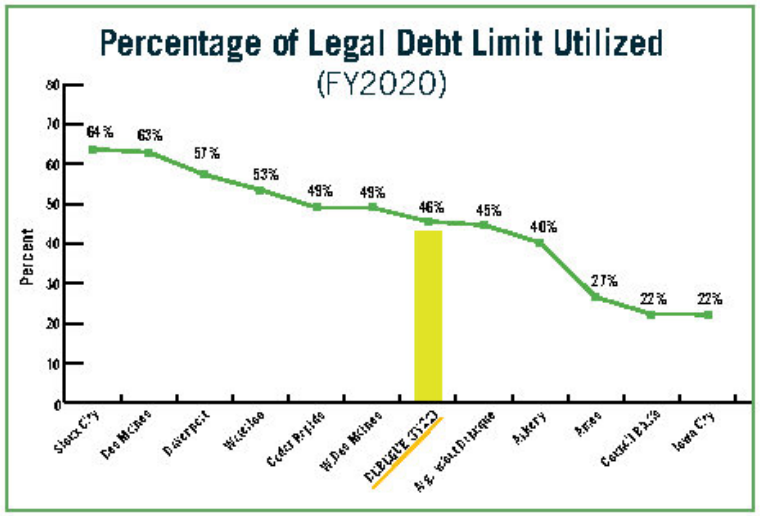
- Dubuque Riverfront Master Plan (US Army Corps of Engineers)
- Viking Cruise Destination Preparation

» continued on p. 4

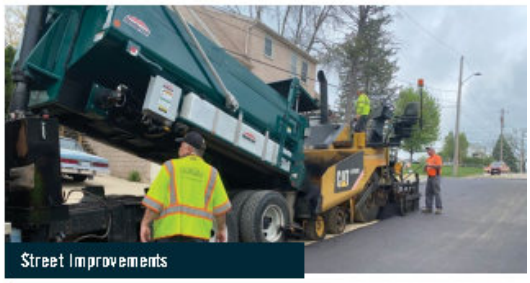
Debt Reduction Plan (Adopted August 2015)







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)

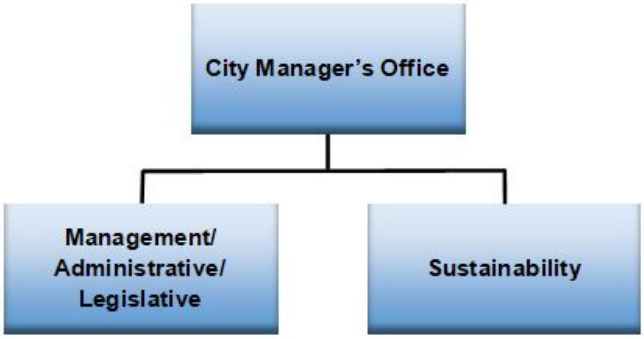
#	Project Description and Amount Outstanding	
1	*Stormwater Improvements*	$76,527,913
2	*Water & Resource Recovery Center*	$57,395,000
3	*Water Improvements*	$30,069,008
4	*Parking Improvements*	$23,769,184
5	*Downtown TIF Incentives/Improvements*	$20,177,588
6	*Sanitary Sewer Improvements*	$13,301,860
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
	Total	**$242,283,017**

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

CM027-072921

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

PEOPLE

- Establish a culture of quality customer service and deliver services that exceed citizen expectations.
- Invest in staff development to improve leadership capacity and increase leadership effectiveness
- Attract, engage and retain a high quality, creative and diverse workforce
- Promote and invest in employee health and safety

PLANNING

Work with all City Departments and Divisions to perform the duties and responsibilities specified in the City Charter to ensure economic prosperity, environmental/ecological integrity and social/cultural vibrancy exist throughout the community and are incorporated into daily activities.

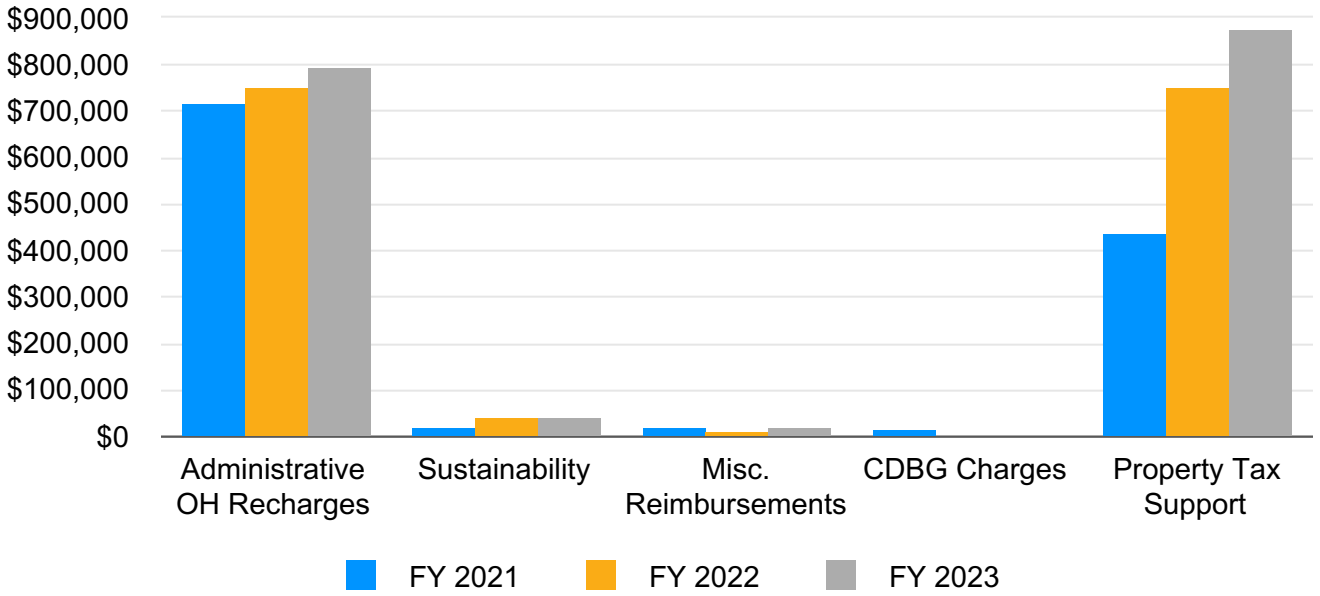
PARTNERSHIPS

- Develop and foster over 50 Local, State, Regional, Federal and National partnerships to implement the City Council's community vision.
- Increase citizen engagement in local governance processes
- Develop team-processes that lead to innovative solutions for community challenges and opportunities

CITY MANAGER'S OFFICE

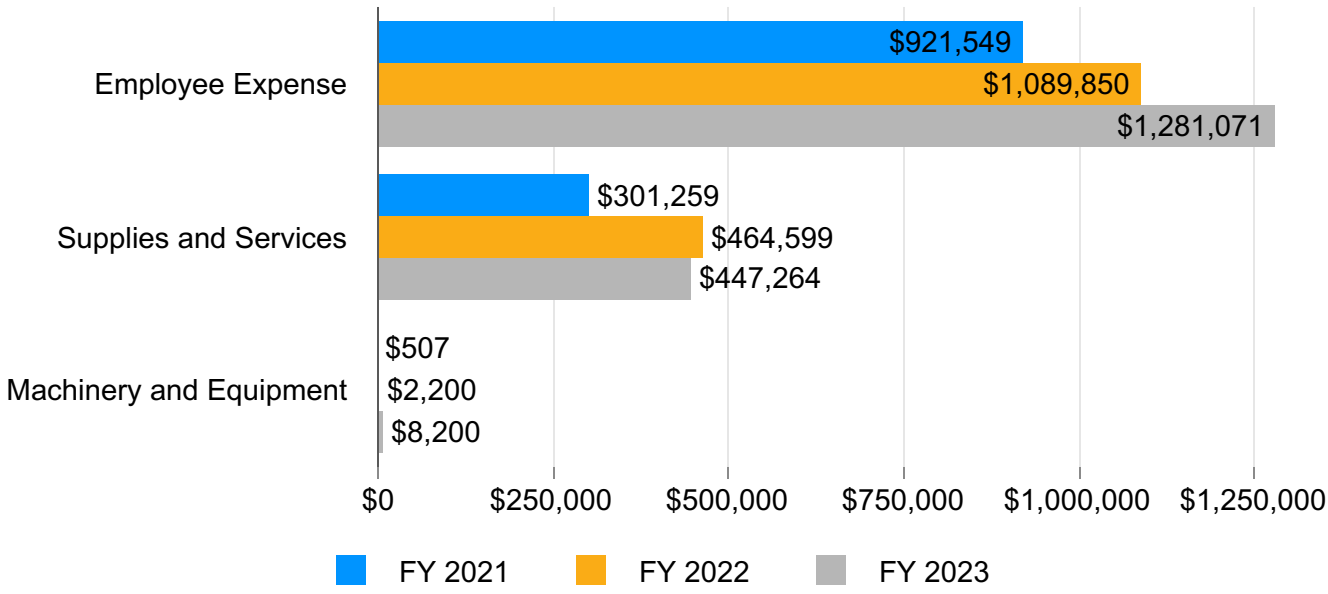
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	9.67	10.08	10.42

Resources and Property Tax Support



The City Manager's Office is supported by 10.42 full-time equivalent employees, which accounts for 73.77% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 11.56% in FY 2023 compared to FY 2022.

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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$1,038,766	$1,305,756	$1,335,851
Resources	$737,146	$667,096	$672,719

Management/Administrative/Legislative Position Summary	
	FY 2023
City Manager	1.00
Assistant City Manager	1.00
Office Manager	1.00
Grant Analyst	1.00
Secretary	2.00
Director of Strategic Partnerships	0.75
Management Intern	1.00
Intern	0.25
Total Full-Time Equivalent Employee's	**8.00**

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	FY21 Actual	FY 22 Actual	FY 23 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	1	2	2	N/A

2 Dept. Objective: provide fiscal diversity and hold in check the property tax burden

% budgeted revenue from property taxes	N/A	14%	15%	13%	N/A

3 Dept. Objective: Maintain an efficient citizen response rate.

% of citizen issues resolved in 10 days or less (All departments)	75%	76%	76%	75%	
# days to resolve citizen issue (CMO)	< 7	5.1	6.2	7	

4 Dept. Objective: Hire & retain a highly-skilled City workforce reflective of the Dubuque community.

Leadership Team demographics	50.7% female 9.7% non-w ('21 Census)	44% fem, 6.4 % non-w	35% fem, 4.2% non-w	50% fem, 9% non-w	

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.	SUSTAINABLE DUBUQUE viable • livable • equitable

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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$165,263	$243,183	$400,684
Resources	$121,085	$137,251	$184,422

Sustainability Position Summary	
	FY 2023
Sustainable Community Coordinator	1.00
Climate Action Coordinator	1.00
Sustainable Dubuque Intern	0.42
Total Full-Time Equivalent Employee's	**2.42**

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	FY21 Actual	FY22 Actual	FY23 Estimated	Performance Indicator
% of grants awarded of total applications received	>65%	42.71%	53.4%	60%	

City Council Goal: Financially Responsible, High-Performance Organization

2 Activity Objective: Increase the number of City services/activities adopting a sustainable approach.

# of Pesticide-Free Parks	43	15	15	15	

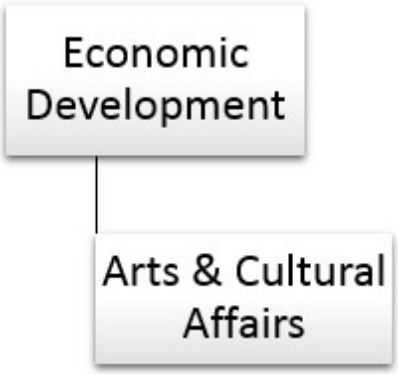
City Council Goal: Sustainable Environment

3 Activity Objective: Reduce the community's carbon footprint by 50% below 2003 levels by 2030

% reduction in GHG emissions in Dubuque	50%	27%	27%	30%	

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.

INCLUSIVE
INCLUSIVE
INCLUSIVE
dubuque
Connecting People · Strengthening Community

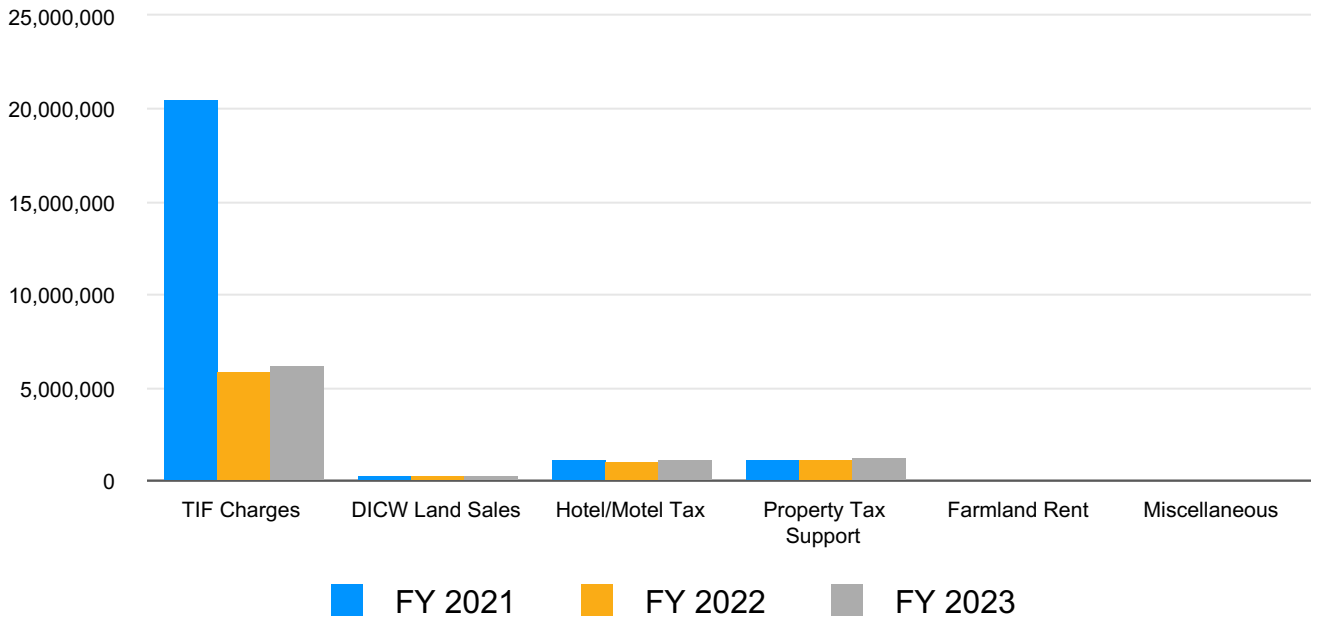
PARTNERSHIPS

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

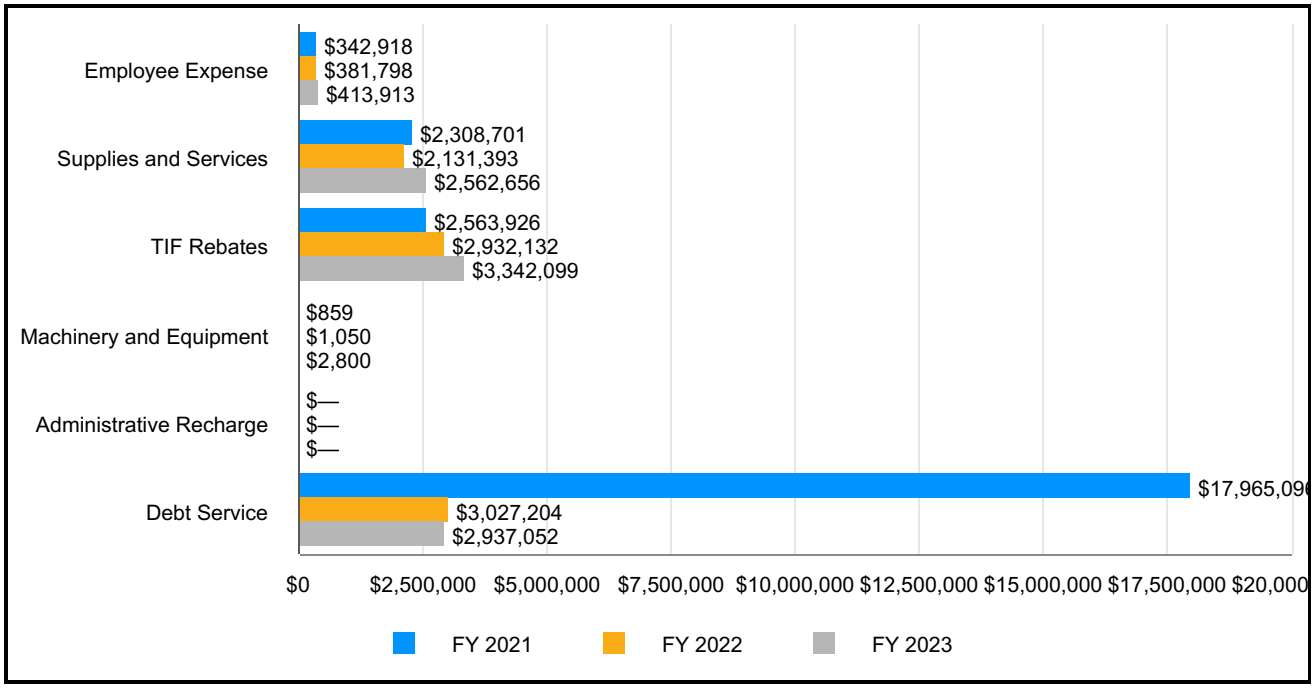
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**3.75**	**3.75**	**3.75**

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	22,833,770	8,040,572	8,803,028
Resources	22,000,921	7,233,069	7,946,663

Administration Position Summary	
	FY 2023
Economic Development Director	1.00
Assistant Economic Development Director	1.00
Confidential Account Clerk	0.50
Intern	0.25
Total FT Equivalent Employees	**2.75**

Performance Measures

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
City Council Goal: Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity						
1	**Department Objective: Expand equitable job opportunities**					
	# New Jobs Committed through Incentives	80	62	281	50	
	# of minority-owned businesses registered as Targeted Small Business with State of Iowa	10	1	6	3	
	# of Businesses Applying for High Quality Jobs Program	6	3	1	1	
	# of Participants graduating from Workforce Development Programming	100	79	79	0	
2	**Department Objective: Attract and retain residents by offering attractive and interesting housing options.**					
	# of Projects Assisted with Rehab Grants	10	7	7	8	
	# of Housing units created	50	224	123	30	
3	**Department Objective: Increase revenue by expanding the economic tax base, leveraging private investment, and increasing property values.**					
	Private Sector Investments as a result of City agreements	$38 M	$28 M	$93 M	$25 M	
	Increase in overall property values in TIF districts	$365 M	$353 M	$406 M	$400 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$ 347,730	$ 433,005	$ 455,492
Resources	$ 43,500	$ 3,600	$ 3,600

Arts and Cultural Affairs Position Summary	
	FY 2023
Arts & Cultural Affairs Coordinator	1.00
Total FT Equivalent Employees	**1.00**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks & Recreation

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Cultivate equitable access to arts and cultural experiences that prioritize representation and engagement of diverse audiences.**					
	Level of funding need met, # successful applicants	90%, 30	70.6%, 25	72.8%, 27	74%, 36	
	% of grantee locations or primary service delivery within CDBG target area	>51%	-	-	60%	

City Council Goal: Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

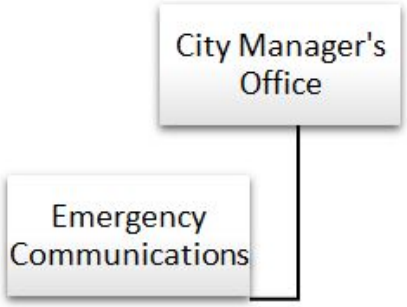
2	**Activity Objective: Expand income-generating opportunities in the arts, culture, and creative sector.**					
	% of increase from prior year in employment opportunities supported by arts grantees	10%	-	-	8%	
	# of unique applicant responses to City-issued call for art, # contracts granted	150, 30	66, 13	88, 5	120, 25	

City Council Goal: Partnership for a Better Dubuque

1	**Activity Objective: Leverage public resources to increase private and other investment in fostering arts and cultural activities and programs.**					
	Private, other pledged matching funds City arts grantee projects (cash / in-kind)	$35,000	$148,594	$76,954	$50,868	

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

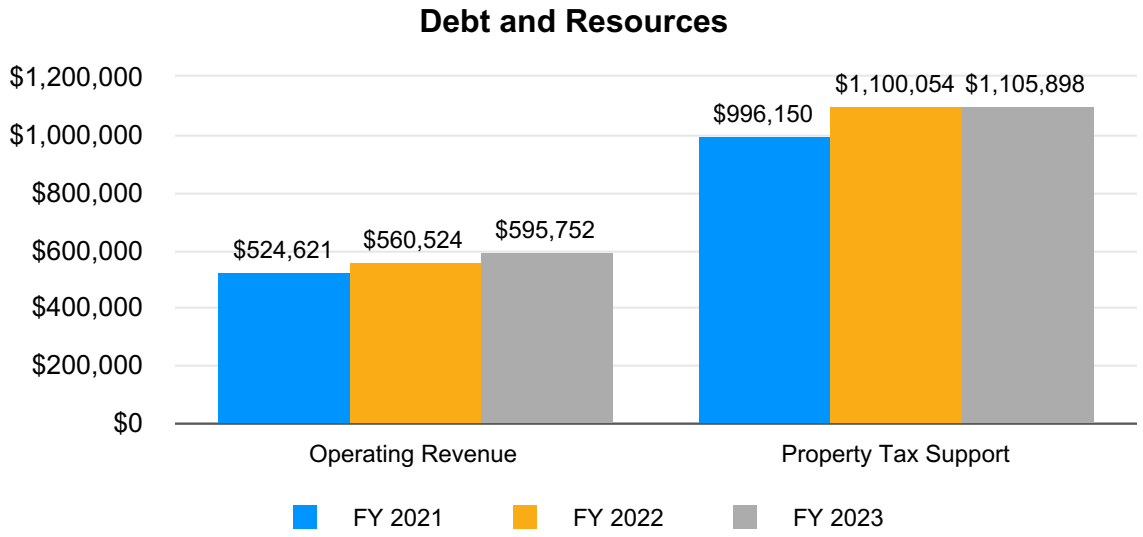
People
The Emergency Communications Center works with citizens and emergency responders to ensure the needs of the community are met.

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.

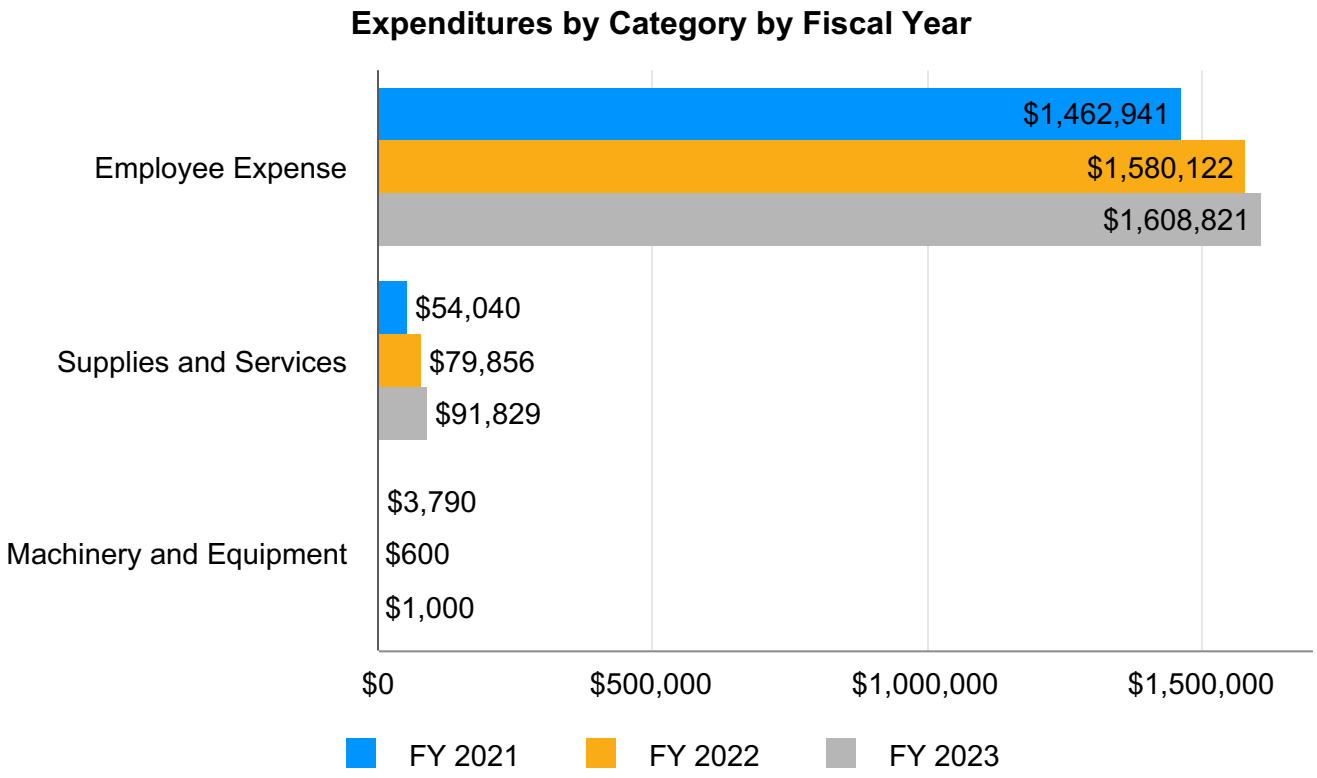
Partnerships
The Emergency Communications Department partners with many City, County, and State departments as well as 11 non-profits and organizations throughout the City and County to provide quality services that are consistent with the City Council goals and priorities.

EMERGENCY COMMUNICATIONS

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**19.28**	**19.28**	**19.53**



The Emergency Communication Department is supported by 19.53 full-time equivalent employees, which accounts for 93.73% of the department expense as seen below. Overall, the department's expenses are expected to increase by 2.40% in FY 2023 compared to FY 2022.



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 2023
Emergency Communications Manager	1.00
Lead Public Safety Dispatcher	4.00
Public Safety Dispatcher - FT	11.00
Public Safety Dispatcher - PT	2.80
Records Clerk - PT	0.73
Total Full-Time Equivalent Employees	**19.53**

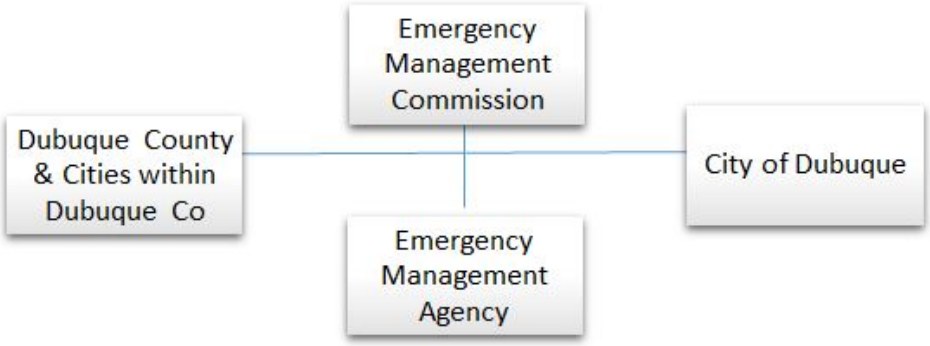
Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

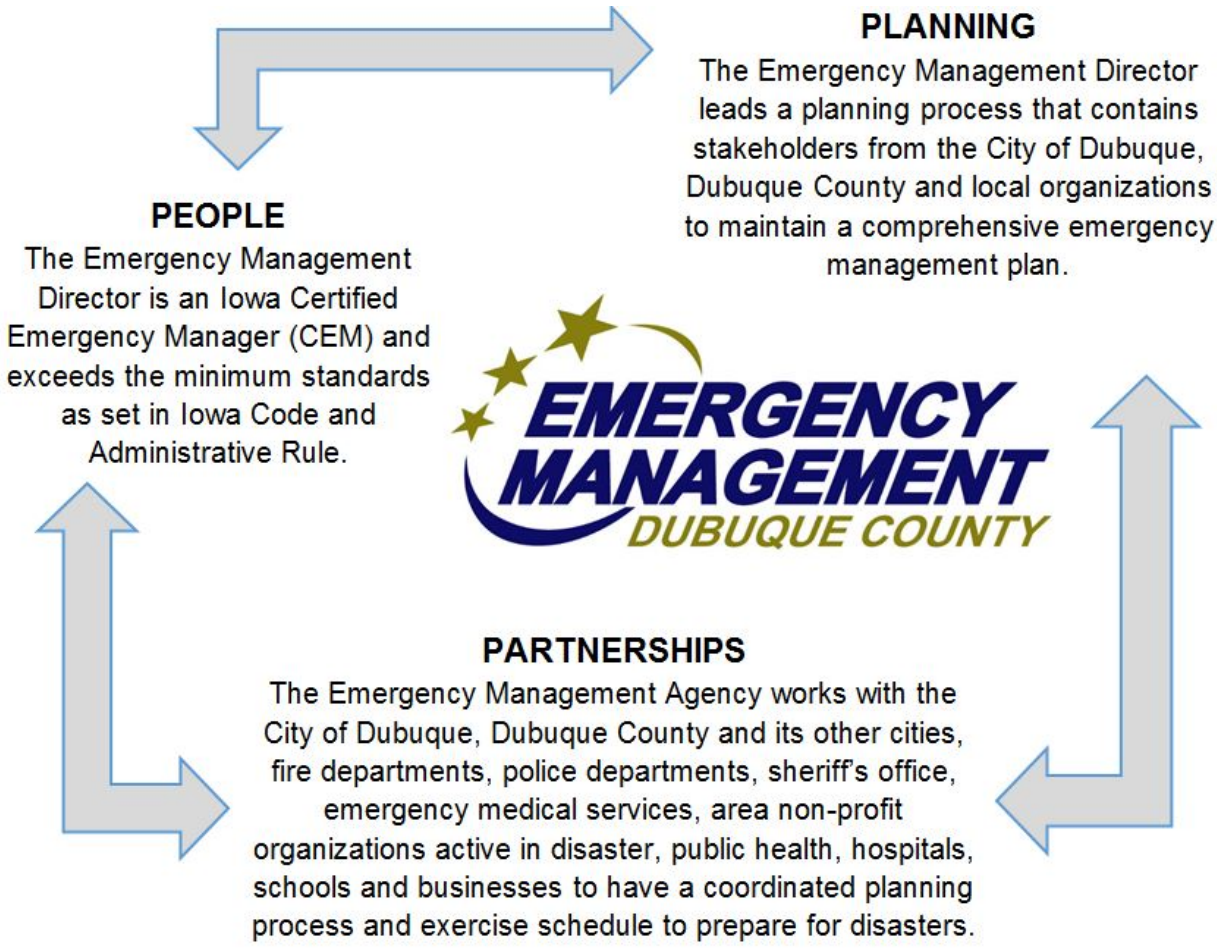
	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Provide expedient and effective handling of emergency calls.**					
	% of phone calls answered in 10 seconds or less (National Average is 90%)	98%	96%	94%	96%	
	# of total phone calls handled by the Dubuque Communications Center	>170,000	163,836	160,250	165,000	
2	**Activity Objective: Provide education and outreach to the public to ensure appropriate use of 911.**					
	# of schools presented to in Dubuque City/County	24	24	8	0	
	# of students reached through classroom presentations	1,200	1,113	415	0	

EMERGENCY MANAGEMENT

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.

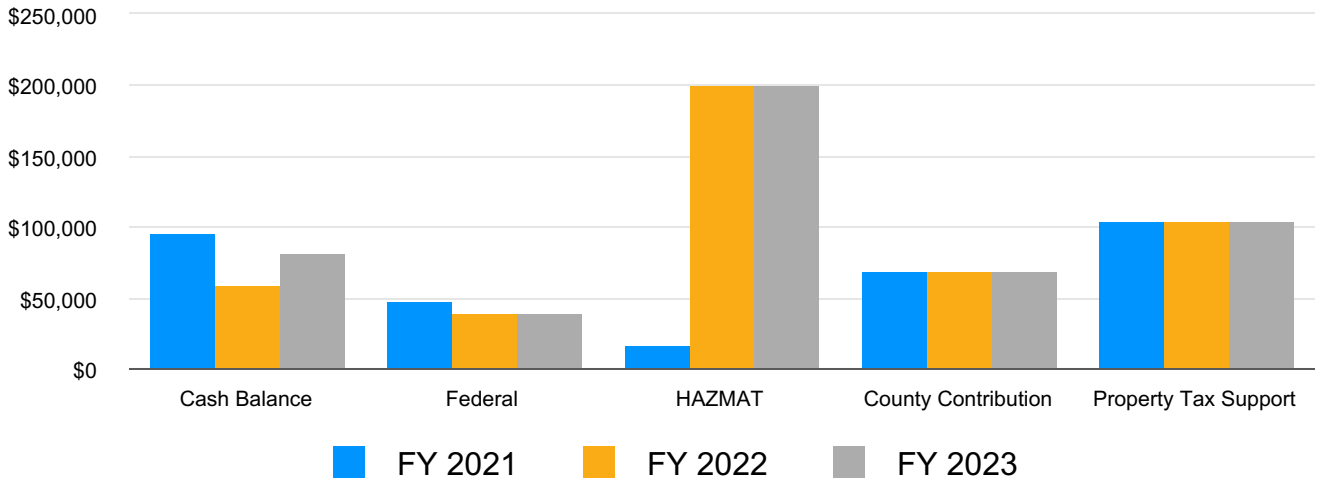


SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



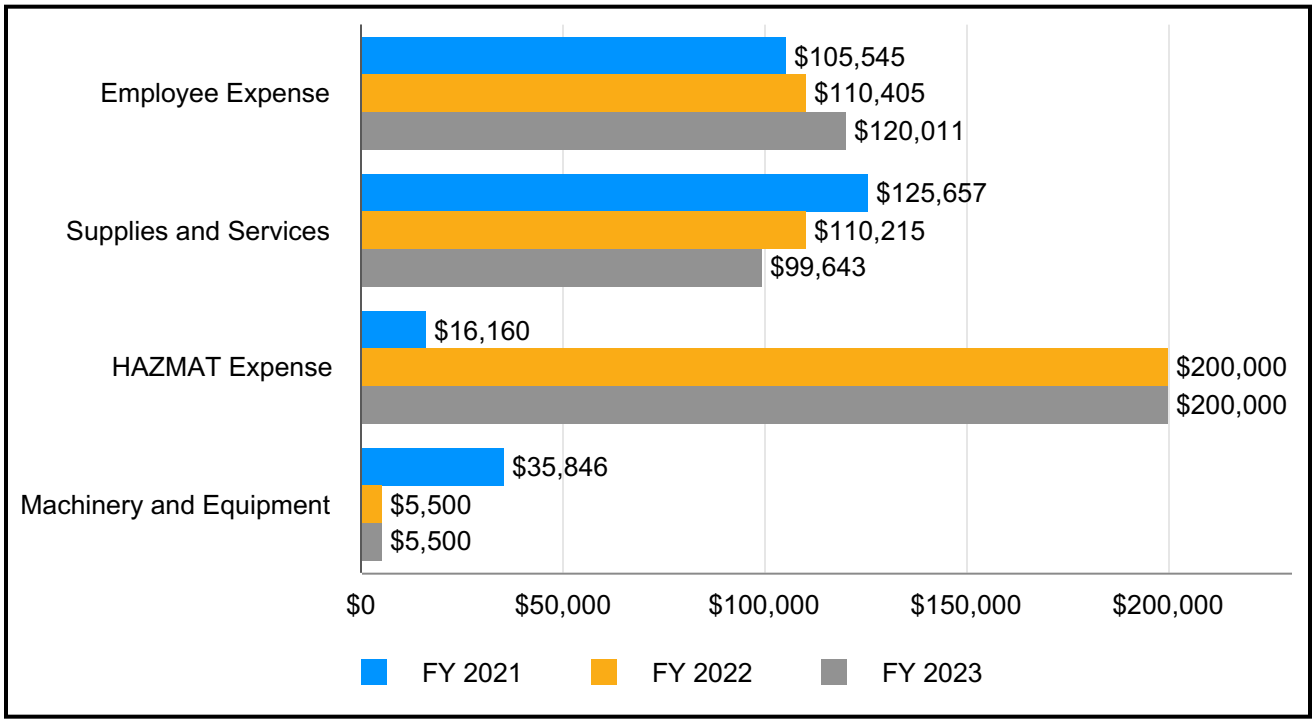
EMERGENCY MANAGEMENT

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

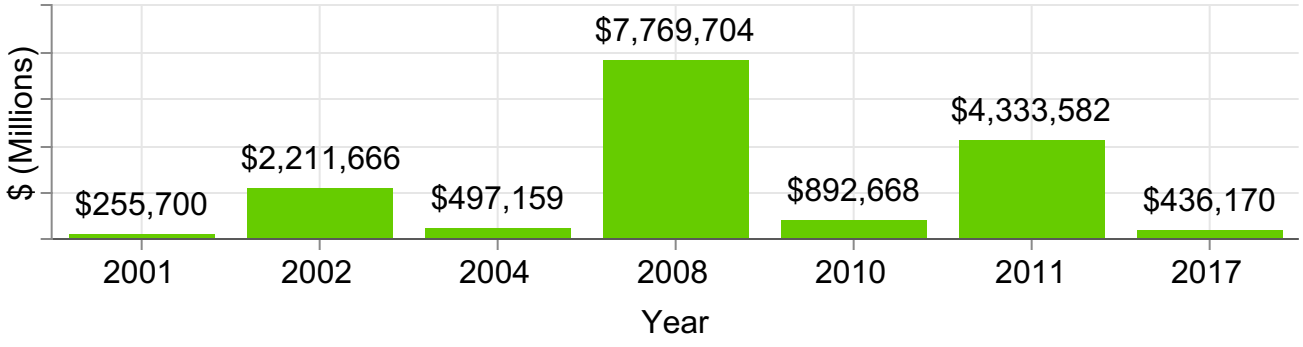
Emergency Management provides a comprehensive emergency management program that includes planning, training, response, recovery and mitigation from natural and human made disasters. With a focus of building a resilient community, the emergency management director coordinates emergency preparedness training, 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	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**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.**					
	Update 20% of the Comprehensive Emergency Management Plan on an annual basis ensuring the entire plan is updated every five years	5 ESFs	✓	✓	✓	
	# 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.

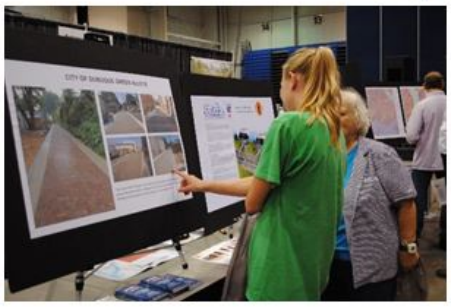
SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

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.

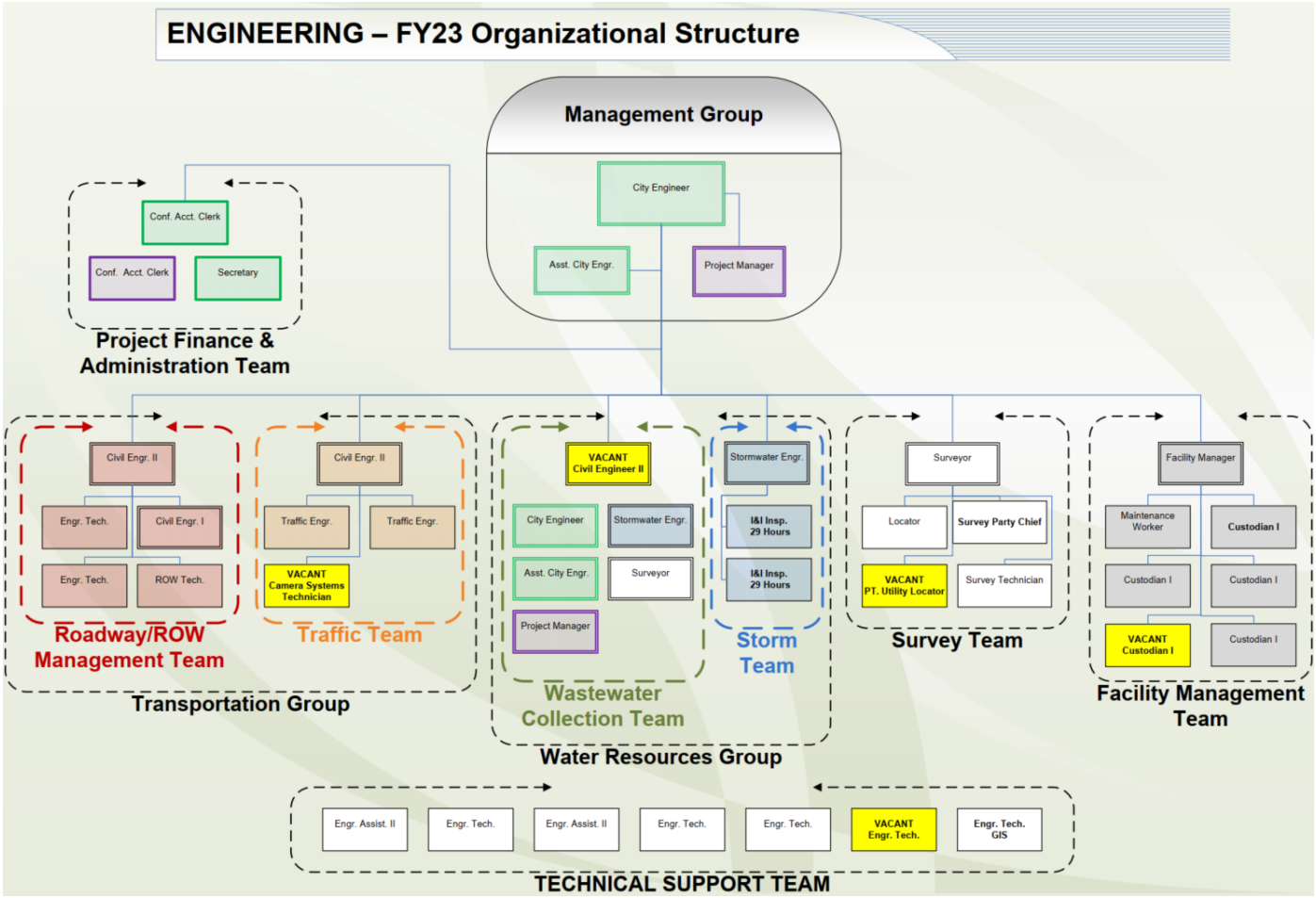
PLANNING

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.



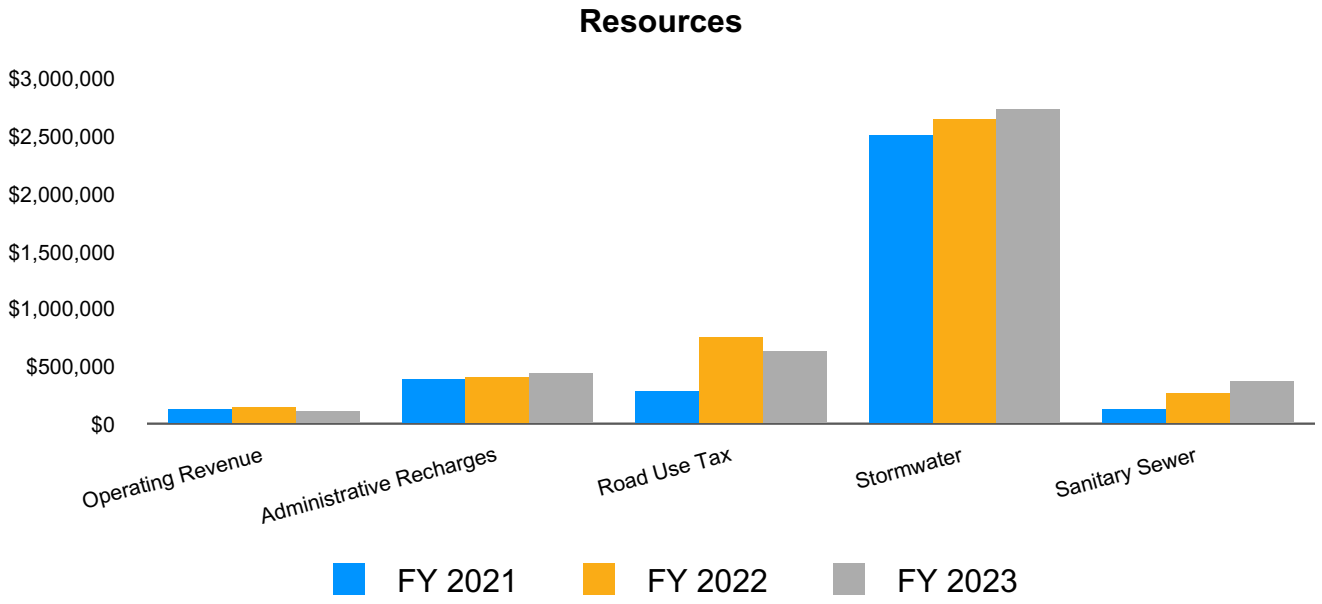
PARTNERSHIPS

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.

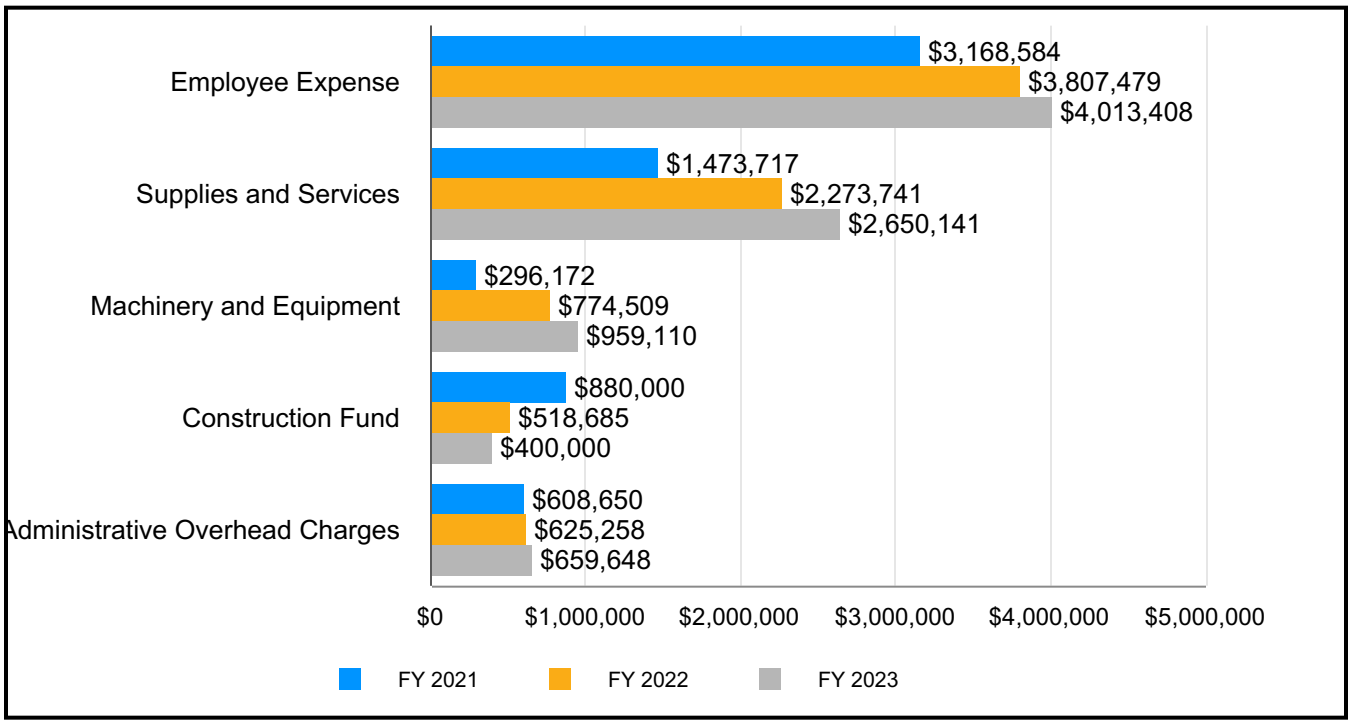

ENGINEERING – FY23 Organizational Structure
Management Group
City Engineer
Asst. City Engr.
Project Manager
Conf. Acct. Clerk
Conf. Acct. Clerk
Secretary
Project Finance & Administration Team
Civil Engr. II
Engr. Tech.
Civil Engr. I
Engr. Tech.
ROW Tech.
Roadway/ROW Management Team
Civil Engr. II
Traffic Engr.
Traffic Engr.
VACANT Camera Systems Technician
Traffic Team
Transportation Group
VACANT Civil Engineer II
City Engineer
Stormwater Engr.
Asst. City Engr.
Surveyor
Project Manager
Wastewater Collection Team
Stormwater Engr.
I&I Insp. 29 Hours
I&I Insp. 29 Hours
Storm Team
Water Resources Group
Surveyor
Locator
Survey Party Chief
VACANT PT. Utility Locator
Survey Technician
Survey Team
Facility Manager
Maintenance Worker
Custodian I
Custodian I
Custodian I
VACANT Custodian I
Custodian I
Facility Management Team
Engr. Assist. II
Engr. Tech.
Engr. Assist. II
Engr. Tech.
Engr. Tech.
VACANT Engr. Tech.
Engr. Tech. GIS
TECHNICAL SUPPORT TEAM

ENGINEERING DEPARTMENT

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**30.71**	**38.94**	**40.21**



The Engineering Department is supported by 40.21 full-time equivalent employees, which accounts for 57.49% of the department expense as seen below. Overall, the department's expenses are expected to increase by 16.07% in FY 2023 compared to FY 2022.



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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$2,453,842	$2,342,630	$2,486,102
Resources	$(1,363,651)	$1,460,099	$(1,929,452)

Right-of-way and Streets Position Summary	
	FY 2023
Assistant City Engineer	0.40
Assistant City Engineer- Service Fund	0.60
Camera Systems Technician	0.50
Camera Systems Technician - Service Fund	0.50
City Engineer	0.40
City Engineer - Service Fund	0.10
Civil Engineer I	0.15
Civil Engineer I - Service Fund	0.65
Civil Engineer II	0.85
Civil Engineer II - Service Fund	1.15
Confidential Account Clerk	0.15
Confidential Account Clerk	0.55
Confidential Acct Clerk - Service Fd	0.05
Business Admin Intern	0.50
Broadband Intern	0.25
OSHA Intern	0.08
Engineering Intern	0.25
Engineering Intern - Service Fund	1.00
Engineering Assistant II	0.10
Engineering Assistant II - Service Fund	0.85
Engineering Technician - Inspection	0.40
Engineering Technician	1.10
Engineering Technician - Service Fund	3.03
Project Manager	0.35
Project Manager	0.05
Project Manager - Service Fund	0.35
ROW Technician	0.90
ROW Technician - Service Fund	0.10
Secretary - Admin	0.20
Secretary - Engineering	0.35
Survey Party Chief	0.15

Right-of-way and Streets Position Summary	
	FY 2023
Survey Party Chief - Service Fund	0.30
Survey Technician	0.15
Survey Technician - Service Fund	0.30
Surveyor	0.80
Surveyor - Service Fund	0.10
Traffic Engineer	0.50
Traffic Engineer - Service Fund	0.60
Total FT Equivalent Employees	**18.81**

ENGINEERING DEPARTMENT

Right-of-Way Management and Streets

Performance Measures

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 22 Actual	FY 23 Estimated	Performance Indicator
City Council Goal: Connected Community						
1	**Activity Objective: Provide safe walking pathways throughout the City, including pedestrian access ramps.**					
	% of property notices resolved within alloted time for un-shoveled sidewalks	80%	94%	80%	80%	
	# of ADA curb ramps installed	100	95	72	150	
2	**Activity Objective: Provide complete, safe, and efficient street systems.**					
	Avg. condition rating (out of 100) of all Dubuque streets	70	73	73	73	
	# of vehicle crashes in the City of Dubuque	N/A	1,261	968	1,188	N/A
City Council Goal: Livable Neighborhoods & Housing						
3	**Activity Objective: Manage the work in right-of-way permits.**					
	# of Right of Way excavation permits/ person	N/A	306	801	900	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$6,186,204	$5,374,853	$5,247,779
Resources	$6,186,204	$5,374,853	$5,247,779

Stormwater Position Summary	
	FY 2023
Civil Engineer II	1.10
Civil Engineer II - Service Fund	0.40
City Engineer	0.15
City Engineer - Service Fund	0.05
City Engineer I - Service Fund	0.10
Engineering Technician	0.28
Engineering Technician - Residential Parking	0.03
Engineering Technician - Service Fund	0.90
Engineering Technician - Water	0.03
Engineering Assistant II - Service Fund	0.05
Secretary - Service Fund	0.05
OSHA Intern	0.08
Secretary - Stormwater Fund	0.05
Survey Party Chief - Service Fund	0.25
Survey Technician - Service Fund	0.25
Project Manager - Service Fund	0.05
Utility Locator - Stormwater	0.50
Utility Locator - Water	0.50
Confidential Account Clerk	0.25
I&I Inspector	1.46
Confidential Account Clerk - Service Fund	0.40
Total FT Equivalent Employees	**6.93**

Performance Measures

City Council Goal: Livable Neighborhoods and Housing

	Performance Measure (KPI)	Target	FY21 Actual	FY 22 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Engineer, construct, and maintain facilities to mitigate the effects of flooding.**					
	# of phases completed in Bee Branch Watershed Flood Mitigation Project	12	4	5	5	

City Council Goal: Connected Community

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.**					
	% 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 (WRRC) 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$146,249	$624,651	$741,741
Resources	$146,249	$624,651	$741,741

Sanitary Sewer Collection Position Summary	
	FY 2023
City Engineer	0.20
City Engineer - Service Fund	0.10
Civil Engineer I	0.10
Civil Engineer II - Service Fund	0.40
Civil Engineer II	0.10
Project Manager	0.10
Project Manager - Service Fund	0.10
Engineering Technician	0.23
Engineering Technician - Service Fund	2.00
OSHA Intern	0.08
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	0.50
Total FT Equivalent Employees	**5.01**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY21 Actual	FY 22 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Reduce inflow and infiltration (I&I) into the sanitary sewer collection system and work to eliminate the source or secure the sanitary sewer from the source.**					
	# of feet pipe lined through I&I Program	1,000	6,239	0	0	
2	**Activity Objective: Reconstruct Sanitary Sewer Manholes and Pipe**					
	# 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$104,563	$213,918	$262,748
Resources	$15,350	$18,142	$14,449

Traffic Engineering Position Summary	
	FY 2023
Secretary	0.20
Confidential Account Clerk	0.20
Utility Locator	0.50
Engineering Technician	0.03
Surveyor	0.10
Traffic Engineer	0.77
Traffic Engineer - Service Fund	0.10
Total FT Equivalent Employees	**1.90**

Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

	Performance Measure (KPI)	Target	FY21 Actual	FY 22 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Reduce energy and maintenance costs as well as increase safety by replacing existing street lights with LED lighting.**					
	% of city-owned lights converted to LED	100%	32%	51%	53%	

City Council Goal: Connected Community

2	**Activity Objective: Provide a road network that ensures a high level of safety for vehicles, cyclists, and pedestrians.**					
	% of signalized Intersections with Microwave Detection	100%	29%	31%	34%	
2	**Activity Objective: Continue growth of traffic operation cameras, security cameras, and fiber and conduit.**					
	% of signalized Intersections with security cameras	**100%**	**N/A**	**74%**	**80%**	
	# of miles annually of conduit installed	**N/A**	**4.75**	**4.29**		N/A

ENGINEERING SERVICES

Facility Management

Overview

Engineering Services Department provides custodial and building maintenance services for City Hall, City Hall Annex, Historic Federal Building, Ruby Sutton Building, 5th Street Restrooms, Bunker Hill, Allison Henderson Park and the Dubuque Shot Tower. In total staff cleans and maintains over 150,000 square feet of public and office space. Responsibilities include routine custodial services, maintenance, repairs, and monitoring or HVAC systems. Staff schedules routine maintenance on our generators, elevators, HVAC equipment, fire alarm and sprinkler systems, backflow valves, and security systems.

Facility Management Funding Summary			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$108,604	$655,104	$1,287,075
Resources	$42,496	$73,011	$576,338

Facility Management Position Summary	
	FY 2023
Facilities Manager	1.00
Maintenance Worker	1.00
Secretary	0.05
Architectural Intern	0.50
Custodian - City Hall Annex/Housing	0.40
Custodian - Federal Building	2.15
Custodian - Multicultural Family Center	1.45
Custodian - City Hall	1.00
Total Full-Time Equivalent Employees	**7.55**

Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

	Performance Measure (KPI)	Target	FY21 Actual	FY 22 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Continue implementation of the ADA Transition Plan**					
	# of accessibility improvement projects in public facilities	>8	0	4	5	

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

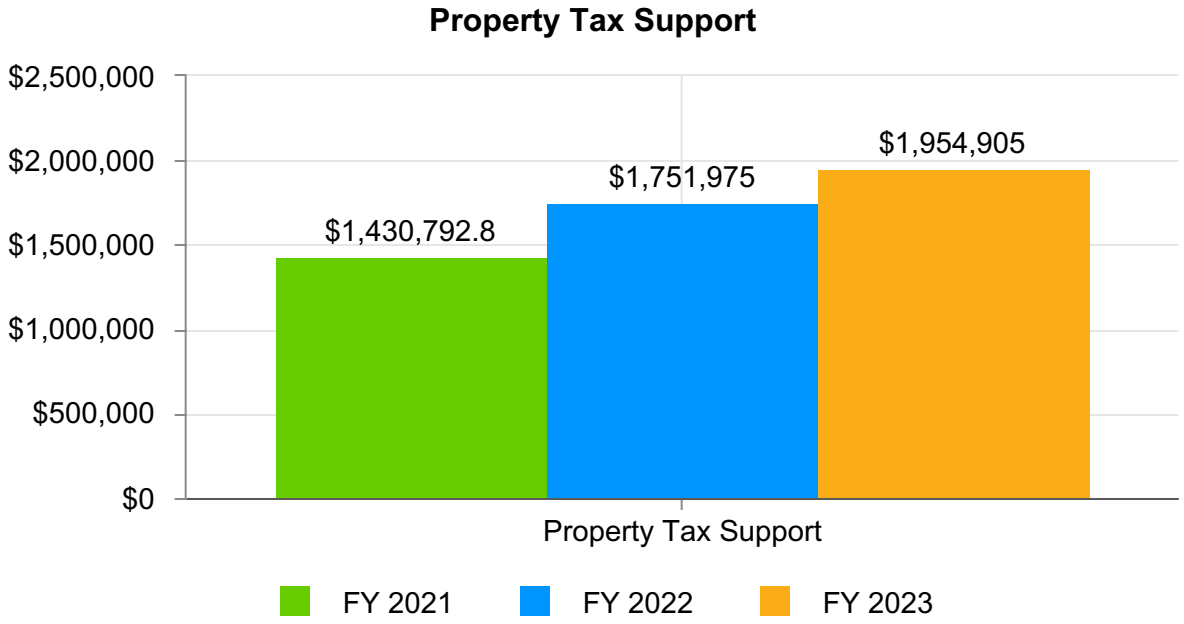
The Grand River Center as the conference and education center and Five Flags as the civic center both provide increased quality of life for the residents of Dubuque as well as positive visitor experiences for travelers to the area.

PARTNERSHIPS

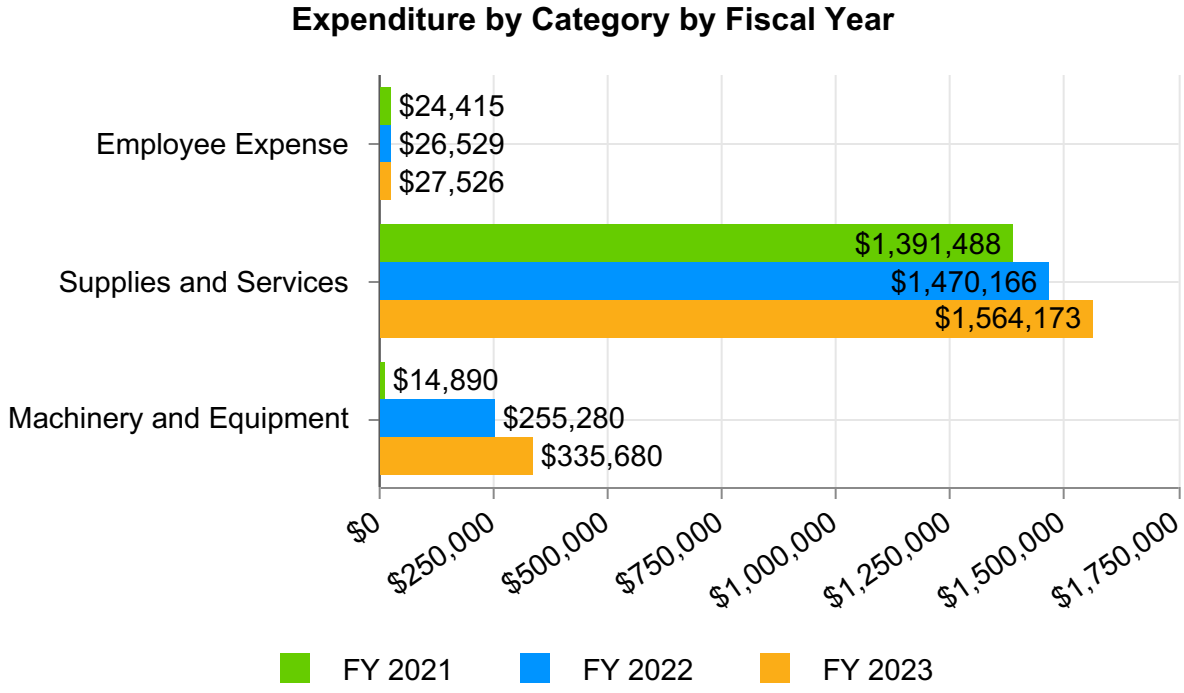
Efforts are coordinated with the Dubuque Area Visitor and Convention Bureau. Often local professionals represent their professional association to bring their state and/or national conference to Dubuque. Partners at Five Flags include many theatrical and performing groups.

LEISURE SERVICES
FACILITY DIVISION

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	0.15	0.15	0.15



The Leisure Services Facilities Division is supported by 0.15 full-time equivalent employees. Supplies and services accounts for 80.01% of the department expense as seen below. Overall, the department's expenses are expected to increase by 10.01% in FY 2023 compared to FY 2022.



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.

FIVE FLAGS CENTER
DUBUQUE IOWA

GRAND RIVER CENTER

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,053,937	$1,040,952	$1,209,093
Resources	$—	$—	$—

Five Flags Civic Center Position Summary	
	FY 2023
Leisure Services Manager	0.15
Total FT Equivalent Employees	**0.15**

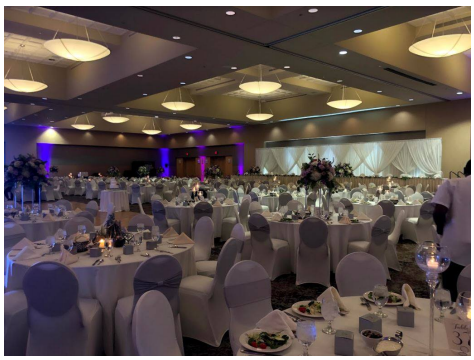
Grand River Center Funding Summary			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$407,362	$740,870	$774,822
Resources	$30,506	$29,847	$29,010

Performance Measures

City Council Goal: Partnerships for a Better Dubuque

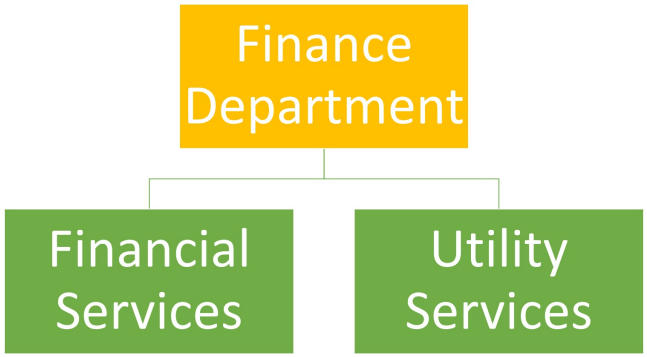
	Performance Measure (KPI)	Target	FY21 Actual	FY 22 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Become a regional hub for arts and culture by partnering with arts & culture organizations and providing Arts and Culture events and programming.**					
	% change from prior year in performing arts programming held at Five Flags	+.5%	14%	-50%	50%	
2	**Activity Objective: Host community events and activities that support families and children.**					
	# 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	
3	**Activity Objective: Maintain infrastructure and amenities to support economic development and growth.**					
	# 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 and later, and in October of 2020, (FY21) Growing Sustainable Communities Conference not held due to COVID-19.

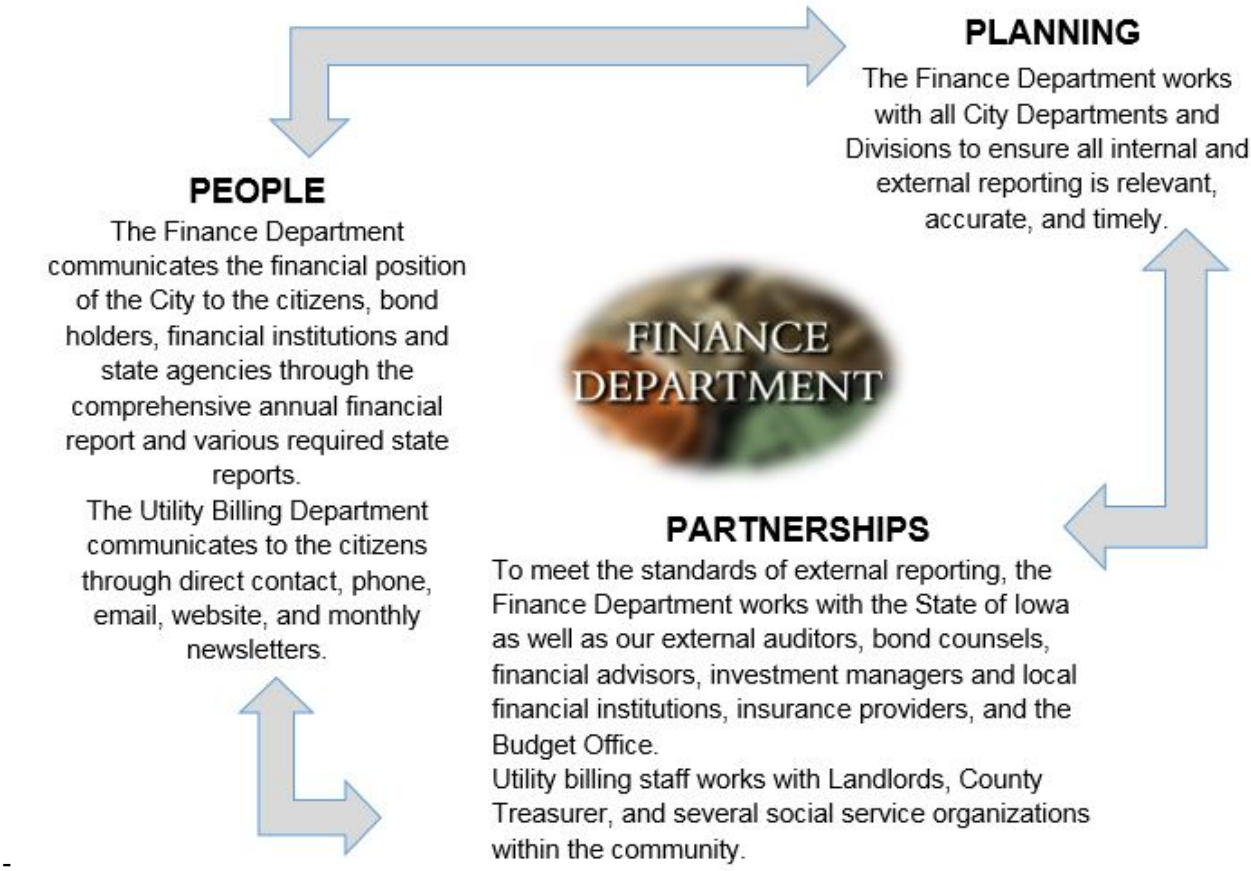


FINANCE DEPARTMENT

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



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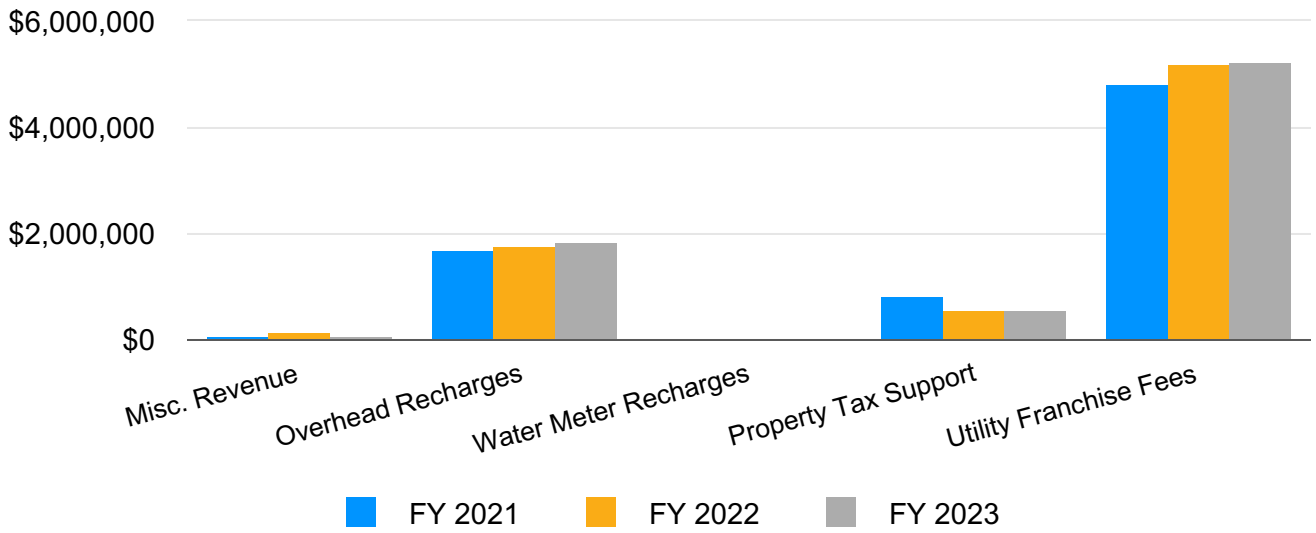
FINANCE DEPARTMENT

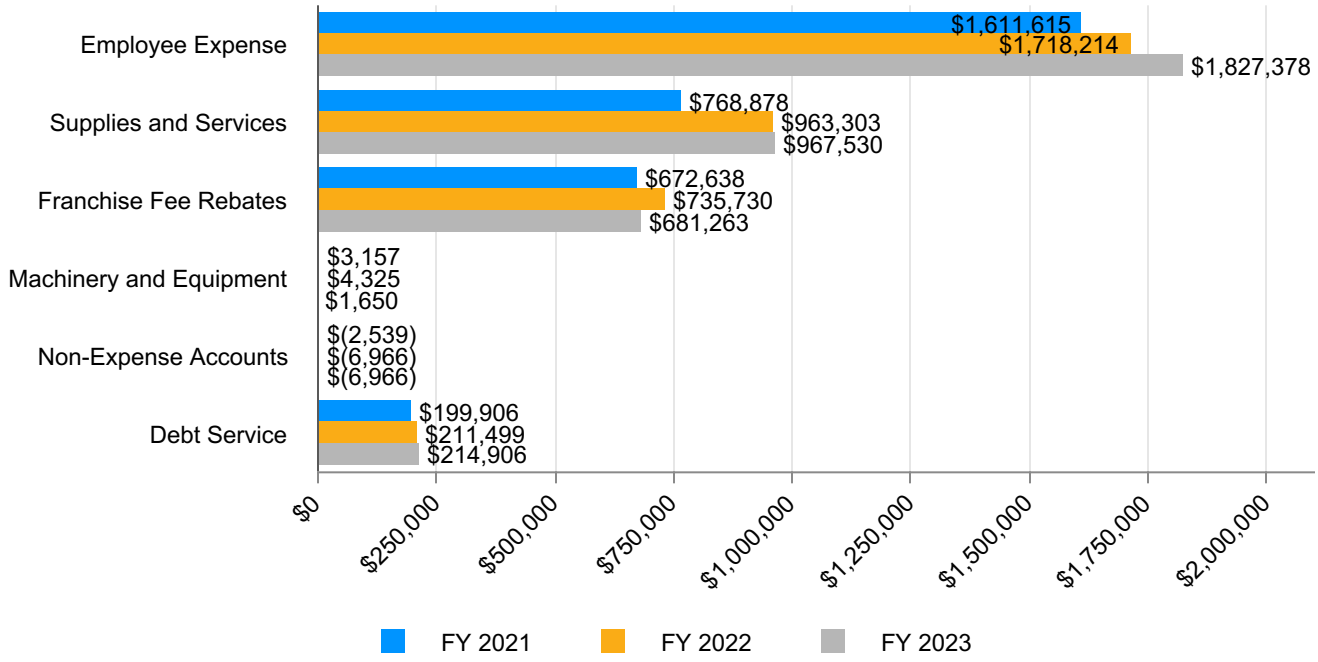
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**20.00**	**20.26**	**20.51**

Resources and Property Tax Support



The Finance Department is supported by 20.51 full-time equivalent employees, which accounts for 48.88% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 1.51% in FY 2023 compared to FY 2022.

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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$1,870,850	$2,138,971	$2,236,534
Resources	$5,490,374	$5,976,887	$6,065,177

Financial Service Position Summary	
	FY 2023
Director of Finance & Budget	1.00
Assistant Finance Director	1.00
Purchasing & Risk Manager	1.00
Confidential Account Clerk	1.00
Account Clerk I	1.00
Budget/Financial Analyst	1.00
Senior Payroll Accountant	1.00
Accountant	2.00
Finance Intern	1.00
Total FT Equivalent Employees	**10.00**

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	FY21 Actual	FY 2022 Actual	FY 2023 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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$891,862	$968,161	$961,702
Resources	$891,862	$968,161	$961,702

Utility Services Position Summary	
	FY 2023
Utility Billing Supervisor	1.00
Finance Intern	0.51
Account Clerk 1	3.00
Cashier	4.00
Total FT Equivalent Employees	**8.51**

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	FY20 Actual	FY21 Actual	FY22 Estimate	Performance Indicator
% of City water customers using the WaterSmart water management portal	50%	29%	40%	40%	
% of UB customers using e-billing	20%	10%	13%	14%	
% of UB customers using direct payment (ACH)	30%	26%	32%	36%	

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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$358,620	$364,474	$325,633
Resources	$0	$0	$0

Budget Position Summary	
	FY 2023
Budget & Financial Analyst	2.00
Total FT Equivalent Employees	**2.00**

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	FY20 Actual	FY21 Actual	FY22 Estimate	Performance Indicator
# of resident budgets submitted on Balancing Act Budget Simulation*	100	37	4	7	
# of individuals reached through budget public engagement sessions	+10 Annually	195	71	35	

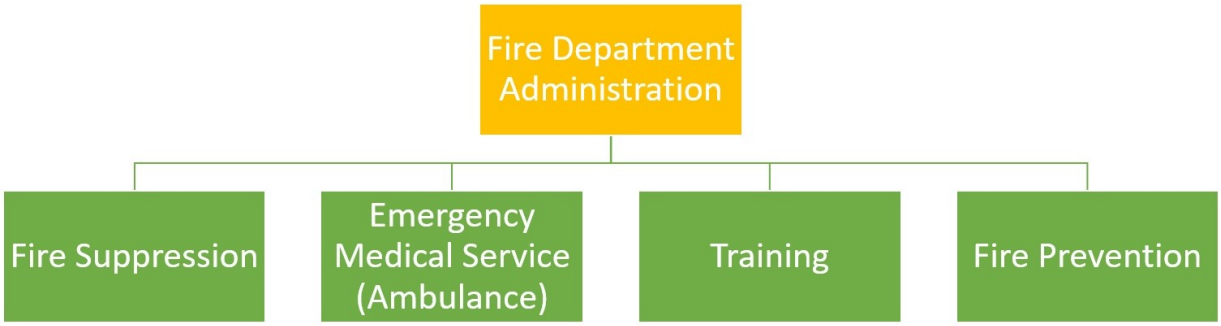
2 Activity Objective: Promote transparency and communicate budget information to residents in a user-friendly and understandable way.

# page views: Balancing Act Budget Simulation Tool*	+2% Annually	968	148	220	
GFOA Special Recognition Awards Received (Resident's Guide)	Capital & Performance	None	None	None	

**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.

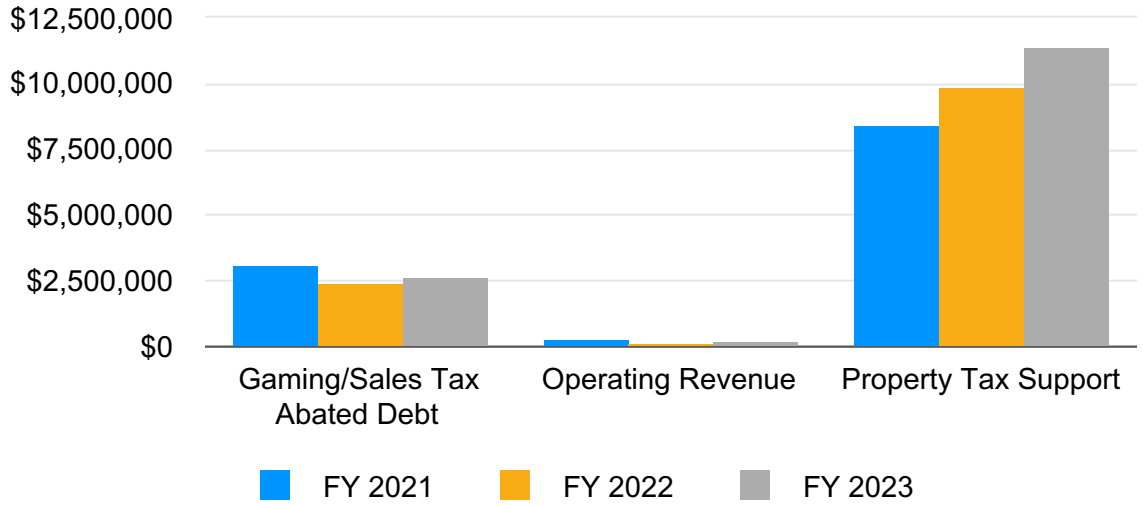
Planning
Prepare and train with other city departments, county agencies, health care providers, and private agencies to assure quick response to disasters and emergencies affecting the community.

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

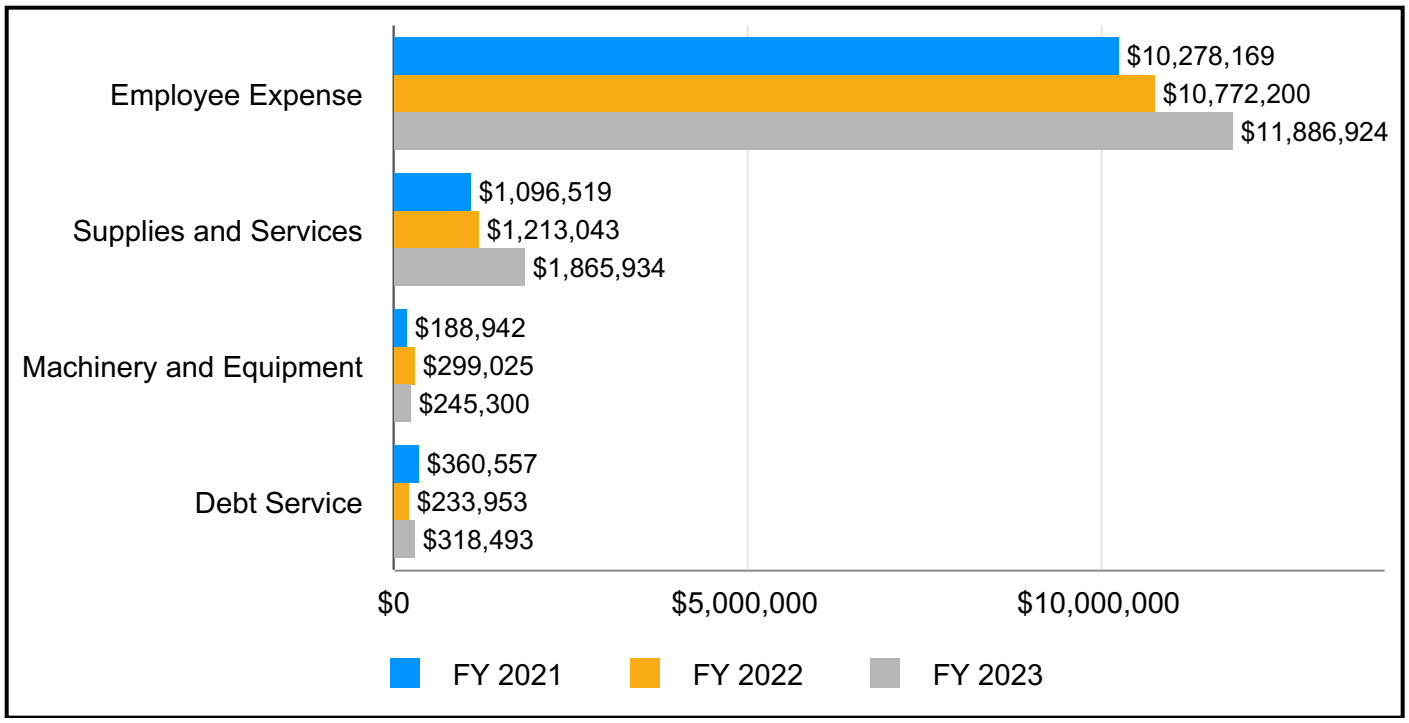
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	92.16	92.16	99.16

Revenue and Property Tax Support



The Fire Department is supported by 99.16 full-time equivalent employees, which accounts for 83.0% of the department expense as seen below. Overall, the department's expenses are expected to increase by 14.37% in FY 2023 compared to FY 2022.

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$403,836	$617,281	$745,957
Resources	$10,851	$9,227	$8,776

Administration Position Summary	
	FY 2023
Fire Chief	1.00
Intern	0.16
Secretary	1.00
Total FT Equivalent Employees	**2.16**

Performance Measures

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Recruit a diverse workforce that represents the members of the community.**					
	# of students provided ride-a-long and job-shadow opportunities	6	5	1	6	
	# of career day events and presentations conducted	5	4	4	6	
City Council goal: Vibrant Community - Healthy and Safe						
2	**Activity Objective: Continue to implement industry best practices to improve total response time.**					
	Fire Suppression: minutes/seconds of first unit to scene within 911 call pickup (Moderate Risk at 90th percentile)	6:20	7:47	7:36	7:30	
	EMS: minutes/seconds of first unit to scene within 911 call pickup (High Risk at 90th percentile)	6:00	7:15	7:20	7:20	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$186,433	$219,983	$292,049
Resources	$—	$—	$—

Training Position Summary	
	FY 2023
Assistant Fire Chief	1.00
Total FT Equivalent Employee	**1.00**

Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Identify training needs and schedule appropriately for personnel; including training for high-risk, low-frequency events.**					
	# Training hours per employee per month	20 (ISO)	11	12.4	13.2	
	# of personnel with Blue Card incident command training	35	11	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,960,585	$2,096,875	$2,632,291
Resources	$3,101,762	$2,337,154	$2,572,368

Emergency Medical Services Position Summary	
	FY 2023
Ambulance Medical Officer	6.00
Fire Captain	2.00
Fire Lieutenant	4.00
EMS Supervisor	1.00
Total FT Equivalent Employees	**13.00**

Performance Measures

City Council Goal: Vibrant Community - Healthy & Safe

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Provide advanced emergency care as quickly as possible while reducing on-scene times for ambulances**					
	% of identified patients receiving stroke exam	>72%	94%	86.9%	90%	
	% of identified patients receiving 12-lead ECG	>83%	96%	93.7%	94%	
2	**Activity Objective: Maintain cardiac survival rate above American Heart Association national average (10.8%)**					
	% of cardiac arrest incidents in which bystander CPR was performed	>33%	32%	41.67%	45%	
	% of cardiac arrest patients alive after 14 days	> 10.8%	14.89%	13.2%	20%	
	% of cardiac arrest patients with Return of Spontaneous Circulation (ROSC) i.e. a pulse	>33%	46.81%	45%	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$8,531,384	$9,005,422	$9,990,885
Resources	$37,494	$83,385	$89,730

Fire Suppression Position Summary	
	FY 2023
Assistant Fire Chief	3.00
Fire Captain	7.00
Fire Equipment Operator	24.00
Fire Lieutenant	14.00
Firefighter	33.00
Total FT Equivalent Employees	**81.00**

Performance Measures

City Council Goal: Vibrant Community - Healthy & Safe

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Control fires while still small, keeping property damage to a minimum for property owners**					
	% of structure fires controlled within the room-of-origin	65% +	76%	78.3%	78%	
	Moderate-Risk Effective Response Force (ERF) arrival time from 911 call pick up (90th Percentile)	10:20	11:48	12:17	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$350,908	$344,707	322,670
Resources	$4,720	$3,480	3,430

Fire Prevention Position Summary	
	FY 2023
Fire Marshall	1.00
Assistant Fire Marshall	1.00
Total FT Equivalent Employees	**2.00**

Performance Measures

City Council Goal: Vibrant Community - Healthy & Safe

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Improve exterior fire escape code compliance.**					
	# of completed fire escape inspections per year	8	7	0	8	
2	**Activity Objective: Ensure building safety and fire code enforcement for businesses.**					
	# of fire inspections completed annually to maintain a 3-year inspection cycle for businesses	900	877	312	1200	
3	**Activity Objective: Maintain a robust program to install smoke detectors in targeted residences**					
	# free smoke detectors installed	400	663	610	500	
	# of households receiving smoke detectors	100	141	138	100	

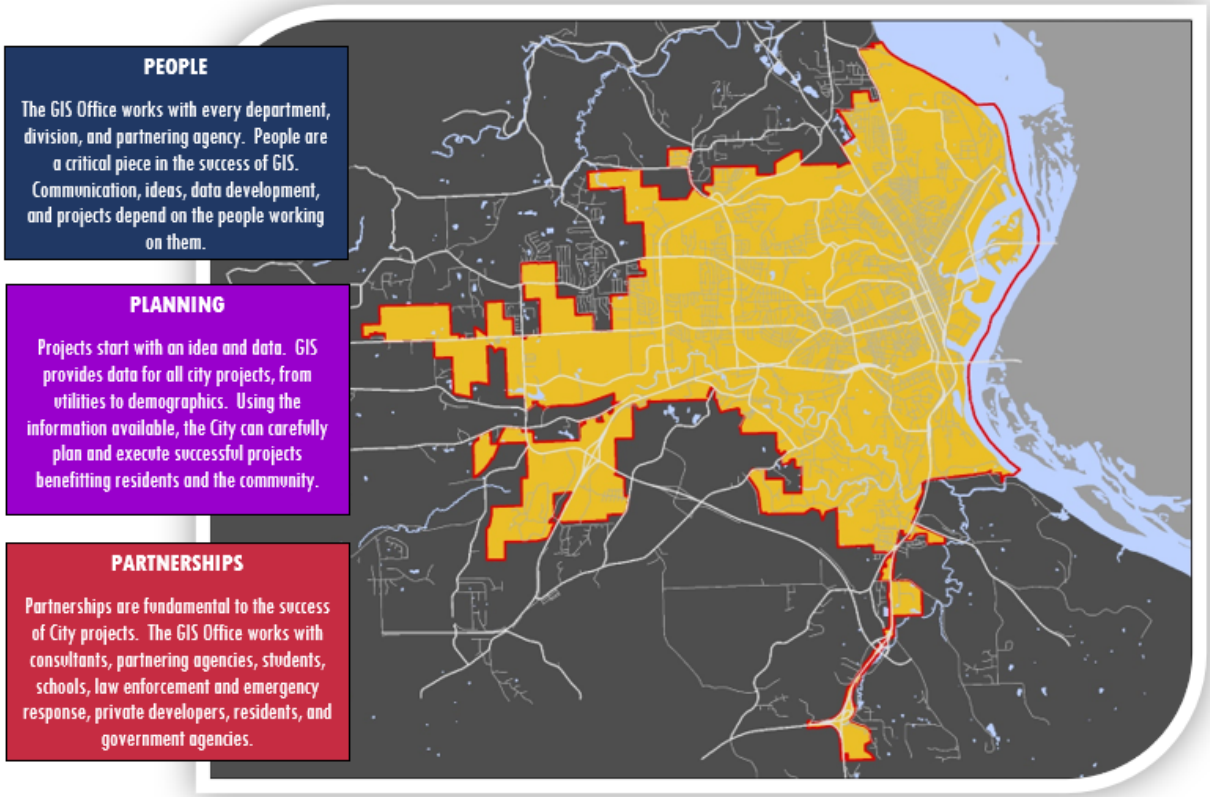
PUBLIC INFORMATION OFFICE

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.



Position Summary	
	FY 2022
GIS Applications Specialist	1.00
GIS Coordinator	1.00
GIS Intern - Seasonal	0.25
Total FT Equivalent Employees	**2.25**

Performance Measures

City Council Goal: Financially Responsible, High-Performance City Organization

1 **Dept. Objective: Leverage GIS as a data management software to accurately and consistently tract City assets and community information.**

Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
Annual Address Updates	N/A	691	1,640	1,200	N/A
Data, Map, and Application Requests	N/A	166	97	120	N/A

2 **Dept. Objective: Assist City departments in GIS application development to streamline workflows, centralize citywide data collection, and collaborate across organization outcomes.**

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

3 **Dept. Objective: Produce interactive and engaging content to improve customer service.**

Website hits to zoning map	N/A	1590	2057	3400	N/A
New public facing web map applications	N/A	3	1	10	N/A

HEALTH SERVICES

Health Services 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.

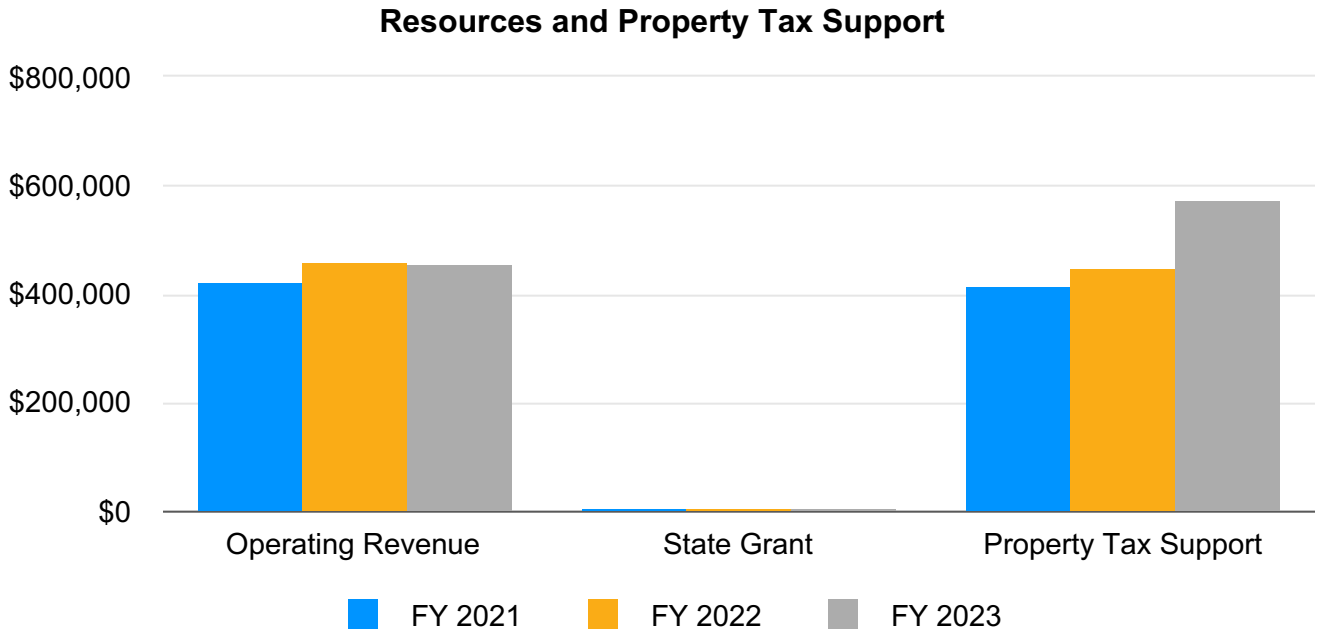
Planning
The Dubuque County Community Health Needs Assessment and Health Improvement plan is a community-wide effort to assess the community's health needs and decide how to meet them.

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.

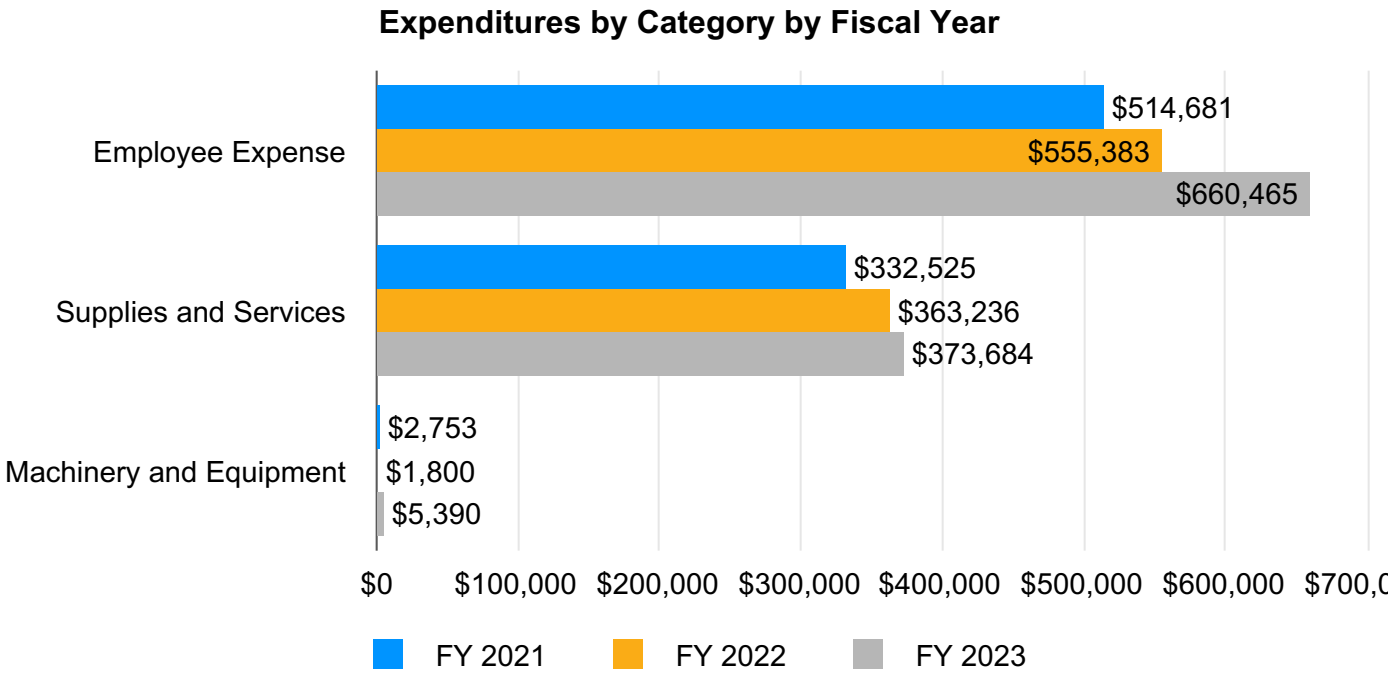
Partnerships
Partnerships allow health services to perform its activities in an effective, efficient, and inclusive manner. Some partners include the Crescent Community Health Center, Iowa Department of Public Health, Dubuque Community Schools, Dubuque Visiting Nurses Association, Dubuque County Health Department, Mercy Medical Center, Unity Point Health/Finley HOspital, and many others.

HEALTH SERVICES

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	6.14	6.14	7.14



The Health Department is supported by 7.14 full-time equivalent employees, which accounts for 63.53% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 12.94% in FY 2023 compared to FY 2022.



HEALTH SERVICES

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$283,192	$272,595	$288,104
Resources	$7,020	$9,468	$9,482

Health Administration/Community Health Position Summary	
	FY 2023
Public Health Specialist	1.00
Public Health Intern	0.14
Secretary	1.00
Total Full-Time Equivalent Employees	**2.14**

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 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
Crescent Community Health Center total patients served	8057	6370	7043	8216	
% patients served at or below 100% of poverty level of total demographic in Dubuque	56%	58%	66%	43%	
% of patients served without insurance	30%	48%	53%	48%	

City Council Goal: Vibrant Community- Healthy & Safe

2 Dept. Objective: Maintain a Childhood Lead Poisoning Prevention Program

% of children with elevated blood lead levels	<1%	0.9%	N/A	1.2%	

City Council Goal: Partnerships for a Better Dubuque

3 Dept. Objective: Mobilize community partnerships to identify and investigate public health problems and emerging issues

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	

HEALTH SERVICES

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$204,315	$219,966	$304,759
Resources	$150,715	$164,931	$158,503

Food Inspection/Environmental Health Position Summary	
	FY 2023
Environmental Sanitarian	3.00
Total Full-Time Equivalent Employees	**3.00**

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	FY20 Actual	FY21 Actual	FY 2022 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	42	56	N/A
% of food service establishments that do not have accessible or fully stocked hand washing sink	Decrease by 5%	30%	29%	24%	

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	NA*	20	

*did not do nuisance in FY21 due to COVID

HEALTH SERVICES

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$388,767	$427,858	$446,676
Resources	$274,365	$295,072	$298,078

Animal Control Position Summary	
	FY 2023
ANIMAL CONTROL OFFICER	2.00
Total Full-Time Equivalent Employees	**2.00**

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	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
# of citations issued for violations of Animal Control ordinance	N/A	39	54	60	N/A

2 Dept. Objective: Control the spread of rabies among and between animals.

# of Pet Licenses sold	11,000	10,858	11,736	12,111	
# of citations for failure to license a pet	1,700	925	924	1,200	

3 Dept. Objective: Assess and evaluate animal bites, injuries and attacks for determining potentially vicious and vicious animal declarations.

# of animal bites	N/A	218	177	200	N/A

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	New Agreement	Under contract	Under contract	

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

PLANNING

The Department coordinates public planning process to provide affordable housing, neighborhood and economic development. These plans assess the needs of the community and identify how federal, state, and local resources work together to make Dubuque a great place to live.

PEOPLE

The Department supports four boards and commissions providing avenues for citizens to impact policy and become involved in community development. Housing focuses on engaging with low and moderate income populations to inform, adapt, and evaluate programming offered through the

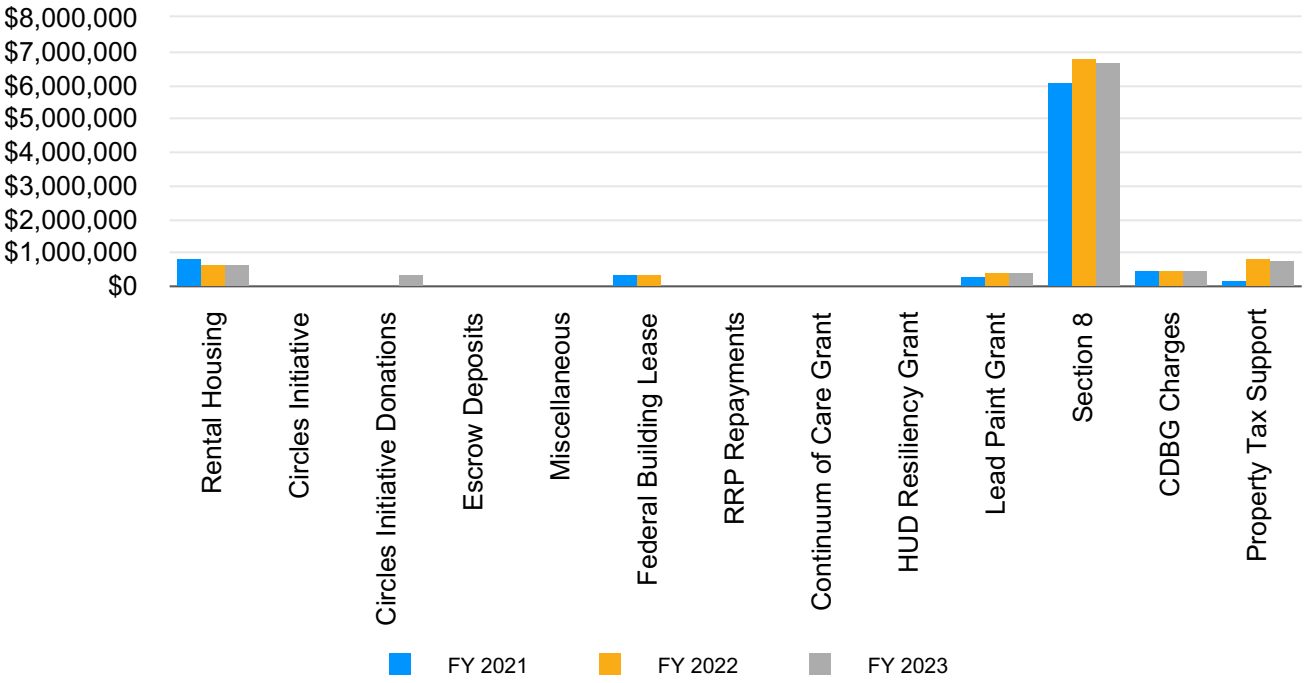
PARTNERSHIPS

Partnerships provide a holistic approach to meet housing and community development needs. Local partners develop housing, provide social and human services, and empower youth to take an active role in community development and neighborhood revitalization.

HOUSING AND COMMUNITY DEVELOPMENT

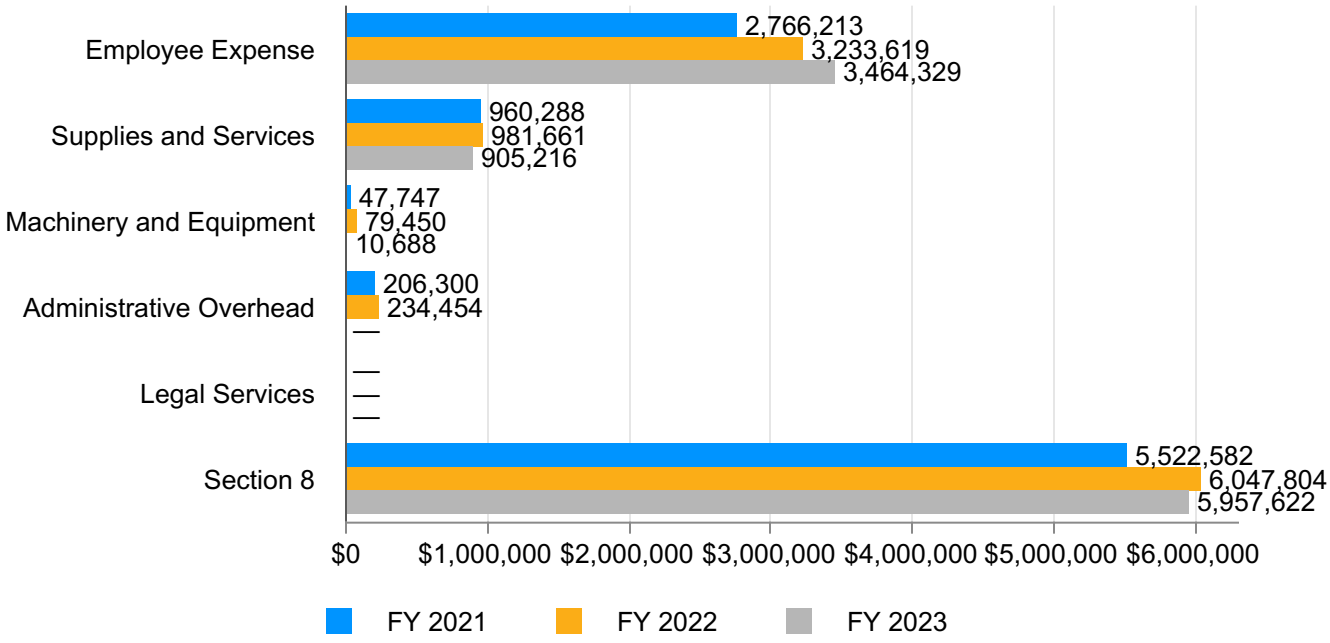
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	29.00	34.75	35.75

Resources and Property Tax Support



The Housing Department is supported by 35.75 full-time equivalent employees, which accounts for only 33.51% of the department expense as seen below. Overall, the departments' expenses are expected to decreased by (2.26)% in FY 2023 compared to FY 2022.

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$541,256	$456,121	$446,632
Resources	$312,114	$221,234	$201,438

Administration and Community Development Position Summary	
	FY 2023
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
Total Full-Time Equivalent Employees	**1.60**

Performance Measures

City Council Goal: Livable Neighborhoods and Housing

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Address hazardous housing units through rehabilitation and reparation programs in the C.H.A.N.G.E. Initiative**					
	# 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	29	28	
	# of units completed in the Bee Branch Healthy Homes Stormwater Resiliency Program (Cumulative)	275	62	124	160	
	# of total problem units addressed since January 1, 2016 (FY18 shows total since 2016)	739 units by 2021	431	458	500	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$85,833	$252,297	$282,584
Resources	$86,456	$252,592	$282,584

Neighborhood Revitalization Position Summary	
	FY 2023
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	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
# of homeowners through Washington Neighborhood Homebuyers Program	9+	5	9	9	
# of homeowners through First Time Homebuyer Program	10	11	13	10	
# of Washington Neighborhood rental units converted to homeowners	3+	3	3	3	
# of other rental units converted to homeowners	3+	9	2	3	

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	78	50	
% of HOME workshop participants who became 1st time homebuyers	40%>	26%	56%	45%	
# of total outreach efforts to neighborhood associations and other activities	5+	21	7	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,130,642	$1,254,125	$1,212,121
Resources	$1,162,972	$1,086,124	$1,128,336

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	FY20 Actual	FY 2021 Actual	FY 2022 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	3,500	

3 Activity Objective: Increase the number of resilient households through the Bee Branch Healthy Homes Program

# of applications approved (Cumulative)	280	121	224	315	
# of unit repairs completed (Cumulative)	275	98	275	308	
# of advocacy assessments (Cumulative)	220	98	189	220	

**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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$6,441,732	$7,111,122	$6,963,808
Resources	$6,120,529	$6,890,908	$6,634,628

Assisted Housing Position Summary	
	FY 2023
Secretary	1.00
Assisted Housing Specialist	3.00
Assisted Housing Supervisor	1.00
Assisted Housing Coordinator	1.00
Inspector I	1.00
Total Full-Time Equivalent Employee's	**7.00**

Performance Measures

City Council Goal: Livable Neighborhoods & Housing

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Ensure implementation of programs that are accessible and free from discrimination**					
	% 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	**Activity Objective: Promote freedom of housing choice while integrating lower income and minority persons into the community**					
	Performance Measure (KPI)	**Target**	**FY20 Actual**	**FY 2021 Actual**	**FY 2022 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	3202	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$37,526	$115,867	$0
Resources	$32	$28,100	$0

Gaining Opportunities Position Summary	
	FY 2023
Self-Sufficiency Coordinator	—
Total Full-Time Equivalent Employee's	**0.00**

Performance Measures

City Council Goal: Livable Neighborhoods & Housing

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Encourage self-sufficiency of low-income families by increasing participation in self-sufficiency programs.**					
	# 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

2	**Activity Objective: Educate and empower community members to be financially responsible and build wealth and equity.**					
	# of new participants in Dupaco Money Match Program	2	2	2	2	
	# of participants attending asset building workshops	10	10	15	10	
3	**Activity Objective: Bridge gaps and build skills so community members can succeed in their education and employment goals.**					
	# of participants in Getting Ahead in the Workplace class	30	27	12	0	
	# of graduates in Getting Ahead in the Workplace class	25	21	0	0	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$156,630	$750,639	$938,327
Resources	$174,674	$718,896	$789,656

Code Compliance Position Summary	
	FY 2023
Permit Clerk	1.00
Deputy Code Official	0.50
Confidential Account Clerk	1.00
Asst. Housing Services Director	0.50
Combination Inspector	0.50
Inspector II--FT	4.00
Inspector II--PT	0.75
Total Full-Time Equivalent Employees	**8.25**

Performance Measures

City Council Goal: Vibrant Community: Healthy and Safe

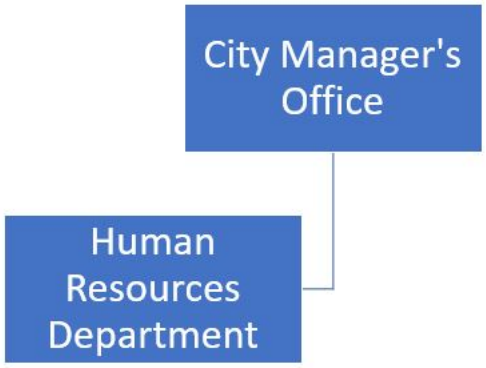
	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Effective Building Department**					
	ISO numeric rating on building department effectiveness (Building Code Effectiveness Grading Schedule (BCEGS) Score)	< 4/10	4/10	4/10	4/10	

City Council Goal: Connected Community: Equitable Mobility

2	**Activity Objective: Ensure all facilities used by the public are fully accessible for persons with disabilities.**					
	# businesses with improved accessibility (Downtown ADA Assistance Program)	≥ 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

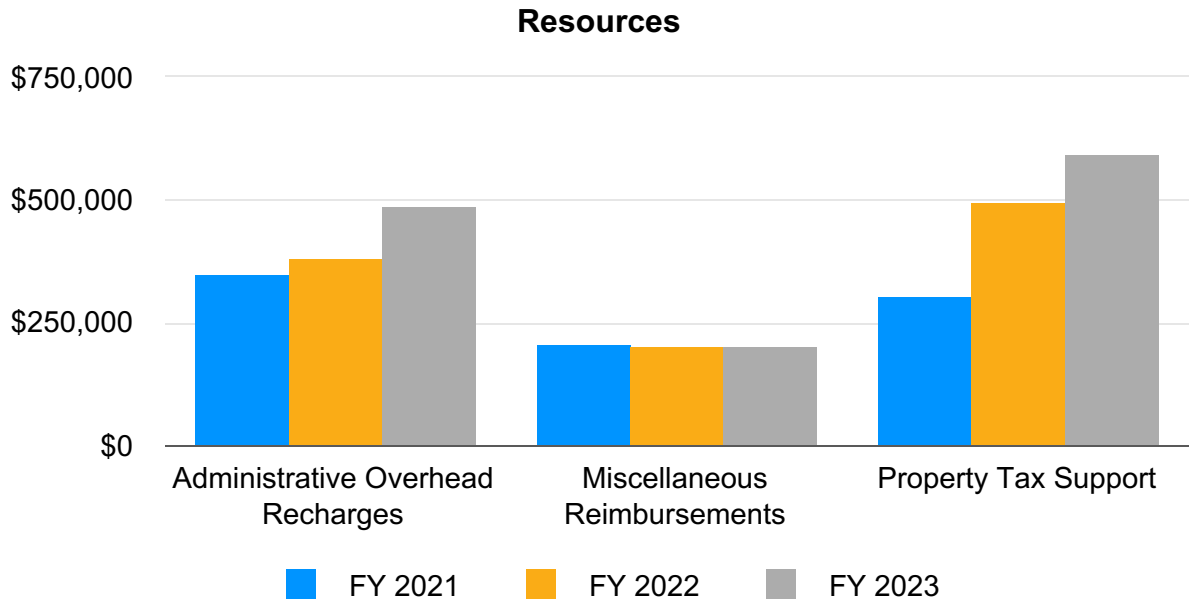
People
Improve the productivity and efficiency of operations by continuing organizational development and team building with emphasis on development of supervisory staff, improved intra- and inter-departmental effectiveness through the use of collaborative teams and maintenance of management skills and 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.

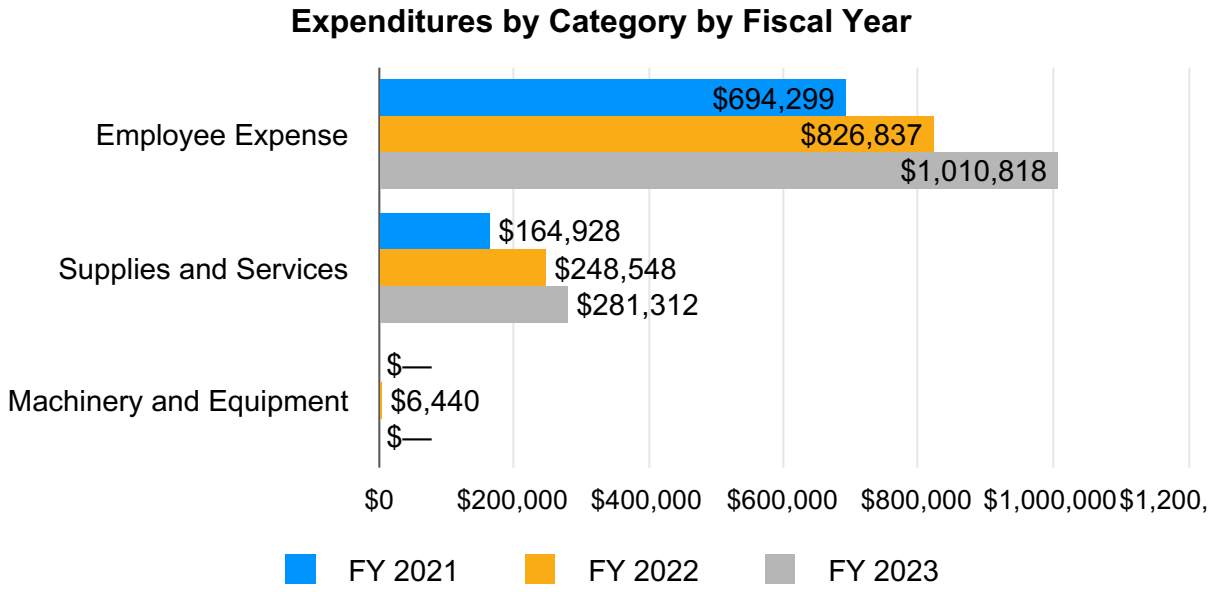
Planning
The Human Resources Department works with all City departments to ensure vacancies are filled with engaged, competent, and diverse employees to best carry out City initiatives.

HUMAN RESOURCES DEPARTMENT

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**4.63**	**6.13**	**7.63**



The Human Resources Department is supported by 7.63 full-time equivalent employees, which accounts for 78.23% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 19.44% in FY 2023 compared to FY 2022.



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 2023
Human Resources Manager	1.00
Human Resources Specialist (Benefits)	1.00
Training and Workforce Development Coordinator	1.00
Secretary	1.00
Employee Relations Manager	1.00
Human Resource Specialist	0.63
Benefits and Compensation Manager	1.00
Development and Training Coordinator	1.00
Total FT Equivalent Employees	**7.63**

Performance Measures

City Council Goal: Financially Responsible, High-Performance City Organization

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Dept. Objective: Ensure equal employment opportunities for all employees and applicants for employment.**					
	Ratio of female:male employees (consistent with City of Dubuque resident make-up)*	**51% female to 49% male**	37.5% f: 62.5% m	36.9% f: 63.1% m	33.1% f: 66.9% m	
	% of non-White employees	**>8% (non-white)**	6.5% non-white	6.3% non-white	7.57% non-white	
2	**Dept. Objective: To find the best candidate for the job while improving satisfaction and speeding up the recruitment process.**					
	Time to Fill	**< 60 Days**	-	-	58 days	
	Candidate Net Promoter Score	**Average > 0**	-	-	4.43	
	Quality of Hire*	**> 50%**	79.7%	95%	100%	
3	**Dept. Objective: Increase employee engagement**					
	Relationship with Peers	**> 75%**	> 75%	-	-	93%
	Quality of Feedback	**> 75%**	> 75%	-	-	38%

Employee Data Tables

Employee Demographics (Fiscal Year 2021)										
Male (557) - 67%					Female (275) - 33%					
White	Black	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	White	Black	Hispanic	Asian or Pacific Islander	American Indian or Alaskan Native	Total Employees
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**

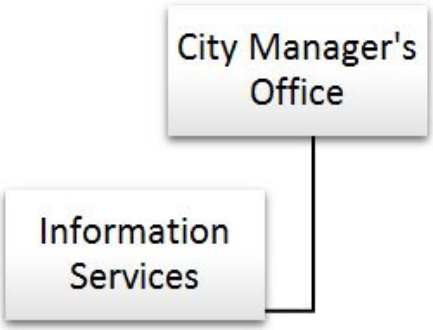
Applicants

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)%
New Hires							
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.

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

PLANNING

Information Services works with all City Departments and Divisions to ensure the latest technology is available to carry out City Goals and Initiatives.

PEOPLE

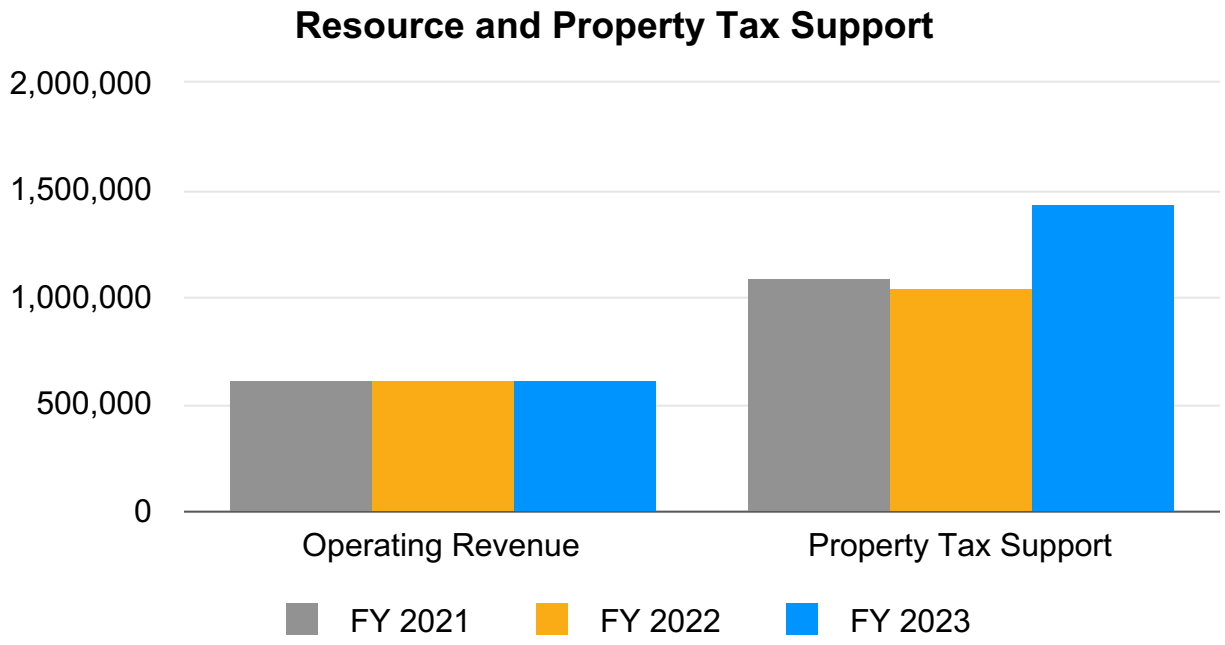
A knowledgeable and competent staff provides leadership in the technology activities for the City of Dubuque including help desk, systems planning and implementation, network administration and telephony. Information Services staff regularly attend annual conferences and education sessions to gain knowledge and best practices.

PARTNERSHIPS

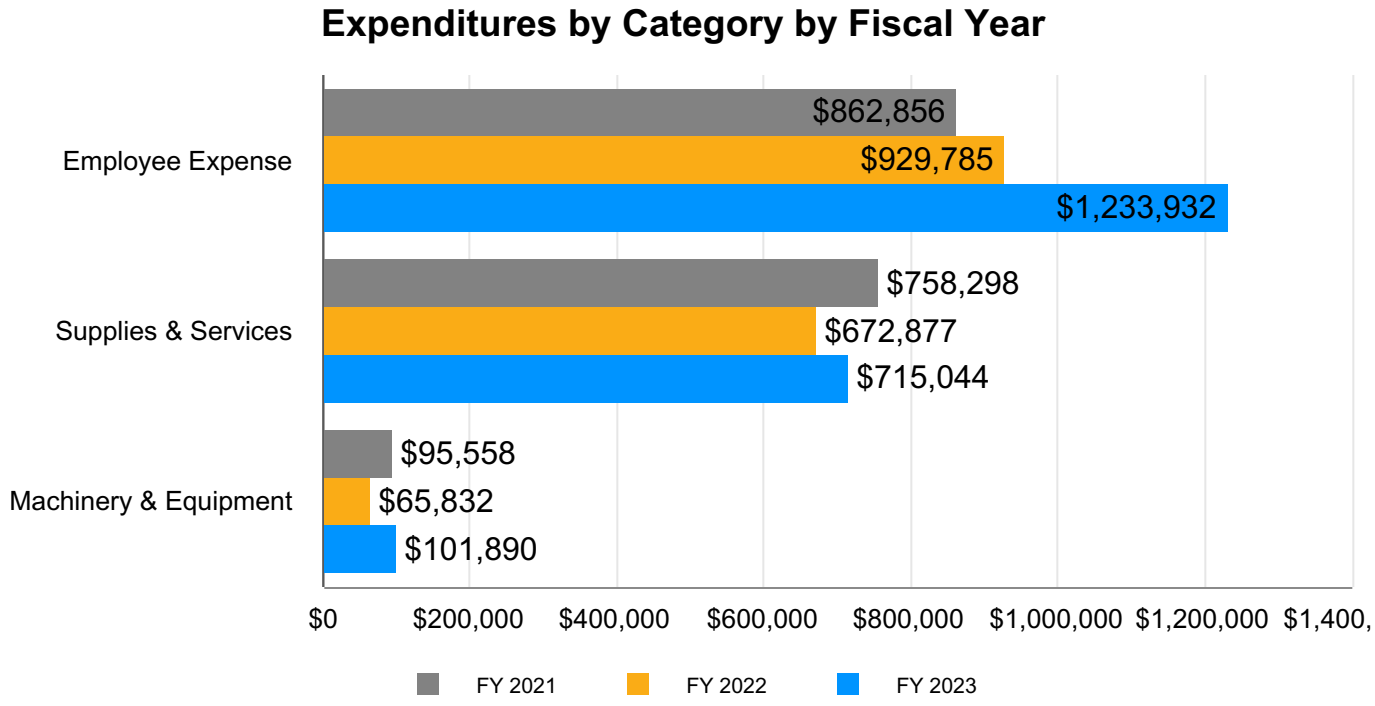
Information Services successfully integrates people, process and technology by fostering partnerships and consistently delivering solutions that serve as the foundation of City operations. Technology support is provided for close to 700 end-users including Greater Dubuque Development Corporation and City and County public safety which includes 911 Dispatch, Dubuque County sheriff, jail and police.

INFORMATION SERVICES

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	9.00	9.00	12.00



Information Services is supported by 12.00 full-time equivalent employees, which accounts for 60.17% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 22.92% in FY 2023 compared to FY 2022.



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.

- **Network Administration :** Providing secure, effective and efficient use of technology infrastructure and resources.
- **User and Application Management and Support:** Providing high quality, responsive technical support to the City's 700 users of technology and enterprise application management.
- **Security:** Sustaining security and protection of the City's data assets using state-of-the art threat protection/response and cybersecurity best practices.
- **Consultation and Project Management:** Providing consultation and project management to new and updated technology projects and initiatives.

Position Summary	
	FY 2023
Information Services Manager	1.00
Senior Network System Administrator	1.00
Lead Application/Network Specialist	4.00
Chief Security Officer	1.00
User Technology Specialist	1.00
Help Desk Technical Support	3.00
Information Services Intern	1.00
Total FT Equivalent Employees	**12.00**

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 2020 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
% Virtual Servers Updated (% updated of total 75 servers)	100%	93%	N/A	95%	
% Overall Up-Time	99% +	99%	N/A	99.99%	

2 Dept. Objective: Provide solutions & services that maximize the investment in technology assets.

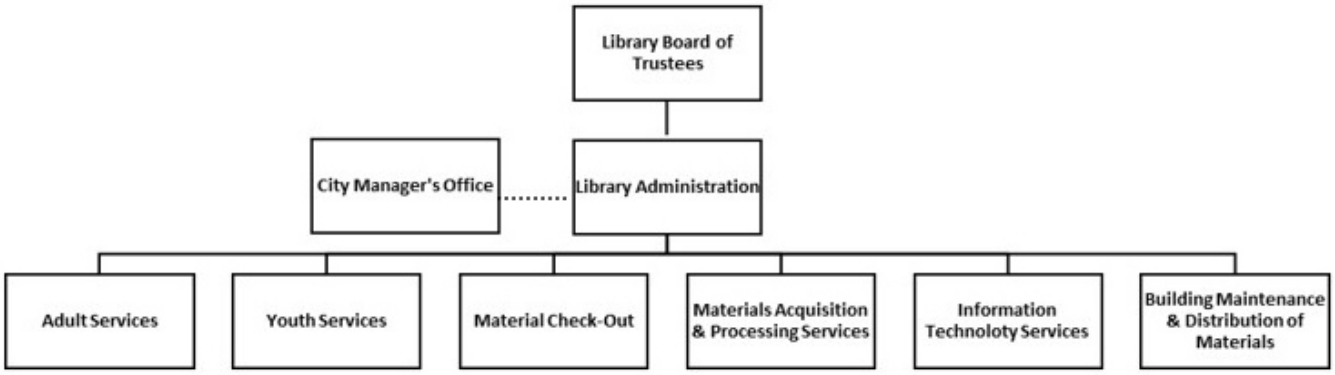
% storage growth	N/A	N/A	N/A	N/A	
# Training sessions/education provided for employees by IS staff	75	50	N/A	62	
# Hours planned "down-time" for network maintenance	88	78	N/A	78	

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

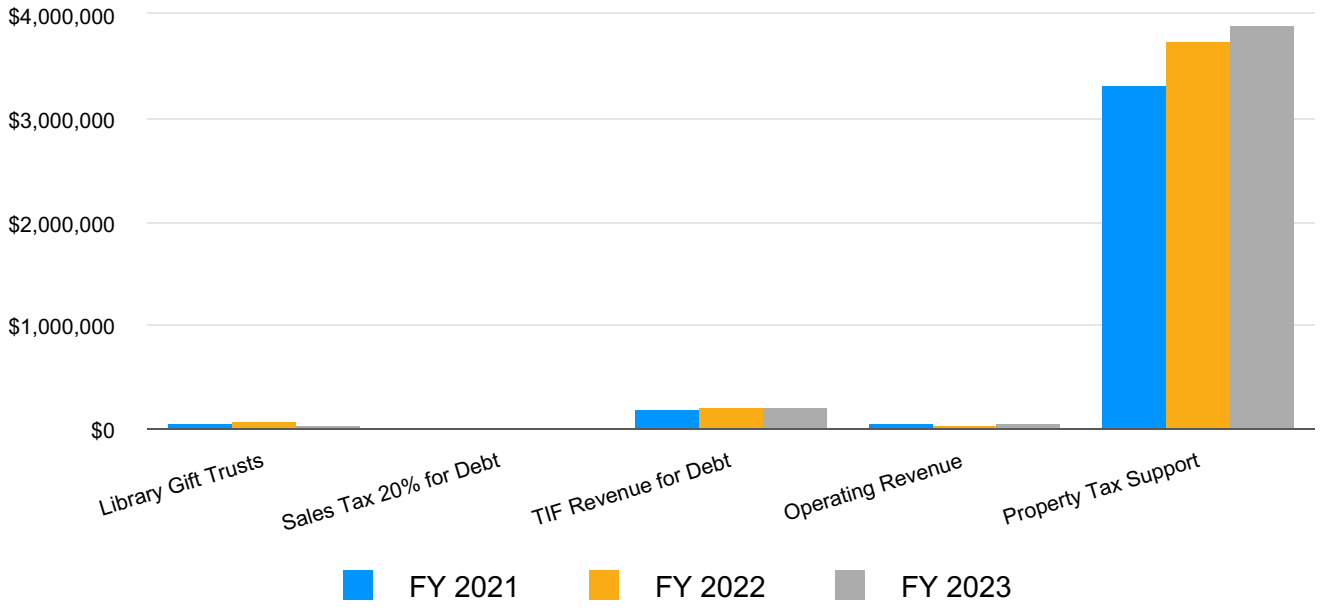
Partnerships:

- 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

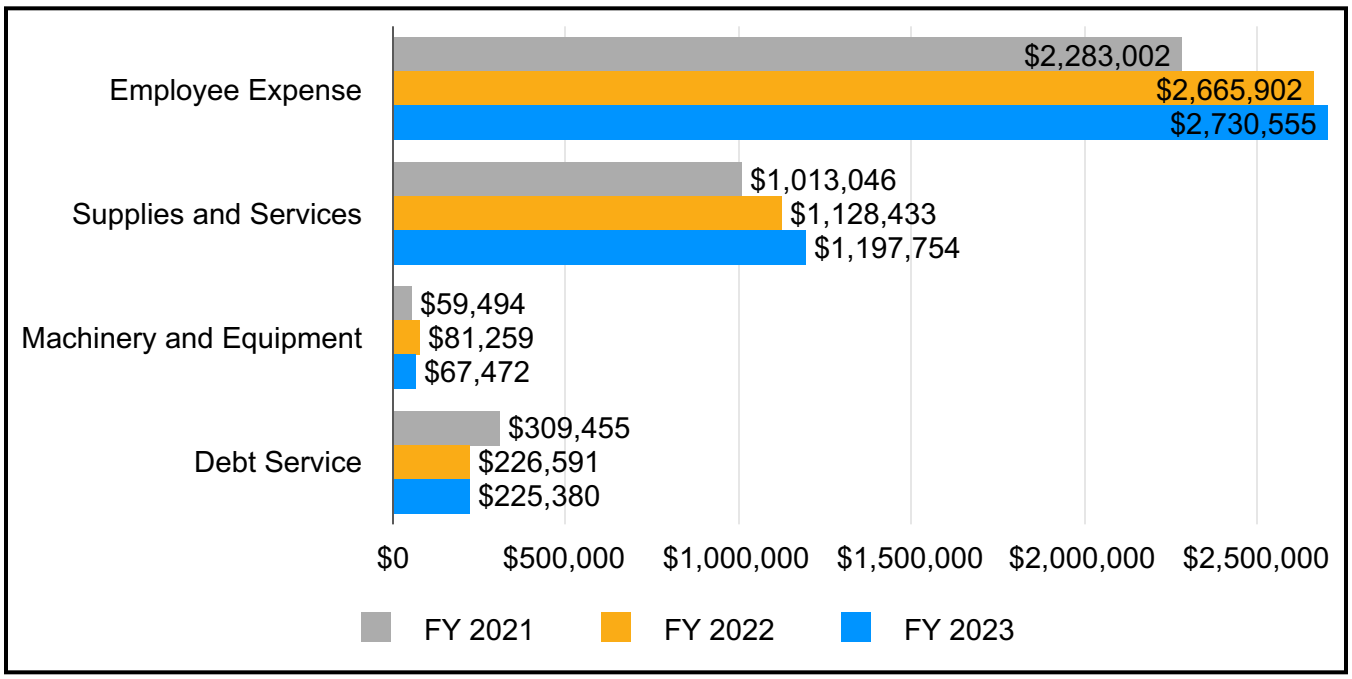
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	35.64	35.64	35.15

Revenue and Property Tax Support



The Carnegie-Stout Public Library is supported by 35.15 full-time equivalent employees, which accounts for 64.69% of the department expense as seen below. Overall, the department expenses are expected to increase by 2.90% in FY 2023 compared to FY 2022.

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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$1,530,320	$1,786,691	$1,848,260
Resources	$2,585	$2,375	$2,585

Adult Services Position Summary	
	FY 2023
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
Custodian	0.13
Clerical Assistant	0.25
Confidential Account Clerk	0.63
Total FT Equivalent Employees	**13.08**

Performance Measures

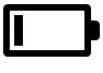
City Council Goal: Financially Responsible, High-Performance City Organization

1 **Activity Objective: Provide users with convenient access to information, services, and entertainment through technology.**

Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 22 Actual	FY 23 Estimated	Performance Indicator
# of electronic informational resources accessed	95,000	85,873	95,000	236,586	200,000	
Total internet and wireless use	108,000	107,583	108,00	77,847	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.**

# of check outs of digital materials (e-books, e-audio, streaming video, music)	115,000	85,356	120,059	118,621	115,000	
# of attendees to programs	4,600	4,604	4,300	999	2,500	
# of programs held for adults	130	138	65	57	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$420,288	$619,535	$658,895
Resources	$0	$0	$0

Youth Services Position Summary	
	FY 2023
Librarian II	1.00
Library Aide - FT	3.00
Library Aide - PT	0.69
Library Clerk	2.57
Total FT Equivalent Employees	**7.26**

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	FY20 Actual	FY 2021 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
# of children's items checked out	145,000	139,870	145,645	147,217	145,000	
# of young adult materials checked out	13,500	11,072	13,000	12,968	12,000	

City Council Goal: Partnerships for a Better Dubuque

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	165	150	108	100	
# of programs delivered for Leadership Enrichment After-School Program (LEAP)	24	21	24	0	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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$853,073	$880,996	$925,810
Resources	$56,132	$37,430	$50,776

Materials Check-Out Position Summary	
	FY 2023
Circulation Manager	1.00
Library Lead Assistant	0.63
Custodian - FT	1.00
Custodian - PT	0.13
Clerical Assistant	0.25
Library Assistant	6.30
Library Clerk	1.00
Total FT Equivalent Employees	**10.31**

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	FY20 Actual	FY 2021 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
# of items available for library users	255,000	254,057	255,000	183,553	185,000	
# of registered borrowers (as % of population)	41,000 (71%)	44,205 (75%)	41,000 (71%)	40,152 (69%)	42,000	
% of checked out items returned late	18%	19%	20%	25%	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	9	9	49	25	
# of deliveries to homebound residents	170	128	158	247	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	85,873	90,000	79,716	80,000	
# of issues of archived Telegraph Herald newspapers viewed	167,000	162,730	130,390	156,870	160,000	

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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$465,758	$487,046	$502,609
Resources	$0	$0	$0

Information Technology Services Position Summary	
	FY 2023
Lead Application Network Analyst	1.00
User Support Specialist	1.00
Makerspace Assistant	1.00
Maintenance Worker	1.00
Information Services Intern	0.50
Total FT Equivalent Employees	**4.50**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks & Recreation

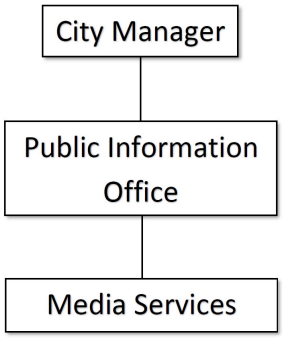
1 **Activity Objective: Provide users with convenient access to information, services, and entertainment through technology.**

Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
# of one-on-one technology-based classes offered	90	70	156	47	60	
# of technology troubleshooting sessions with individual library patrons	225	223	66	48	60	

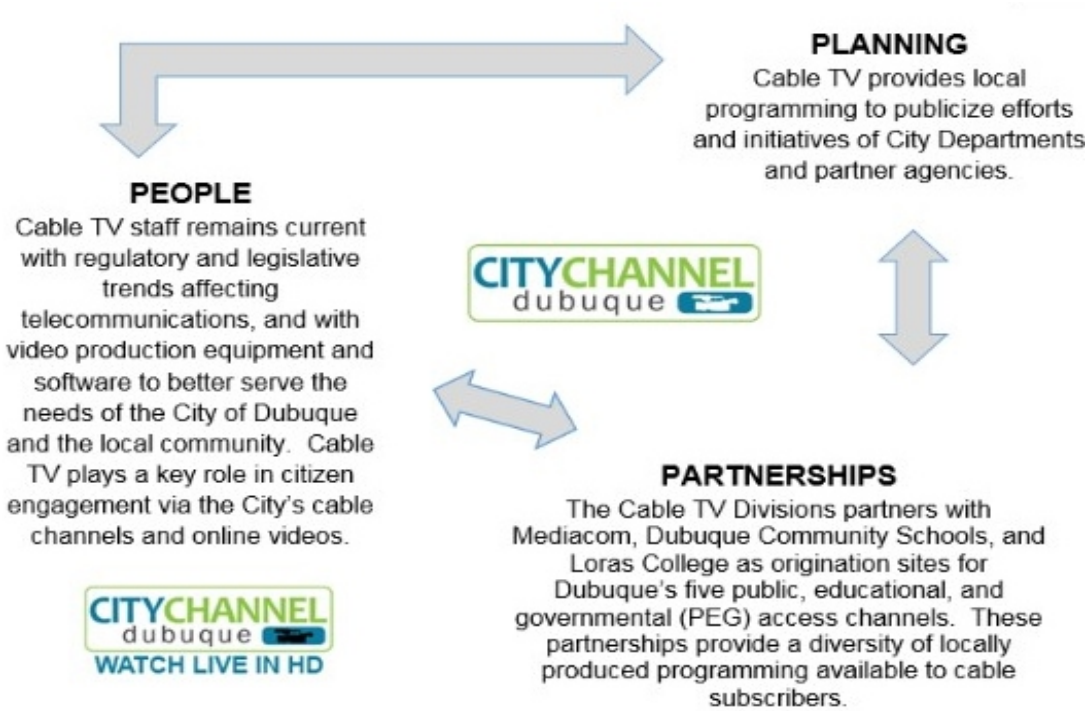
MakerSpace: Did you know you can check out the following from MakerSpace in the library? iPads | Macbook Pro | 3D Printers | Apple TVs | Chromecast | Button Maker | Virtual Reality | VHS to DVD Converter | Slide & Film to DVD Converter | GoPro Cameras | Video Cameras | Makey Makey Controllers | Ozobots | 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 of the Public Information Office 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

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 2023
Cable Television Coordinator	1.00
Video Producer	1.00
Intern Video Producer	0.25
Total FT Equivalent Employees	**2.25**

Performance Measures

City Council Goal: Financially Responsible, High-Performance City Organization

1 Dept. Objective: Provide Information regarding City initiatives to citizens and visitors through program/video production and multiple channels of dissemination.

Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
# of meetings broadcast & programs produced	>100	101	107	163	120	

2 Dept. Objective: Make the City of Dubuque more inclusive and equitable by incorporating closed captions into select videos.

# of video minutes captioned	>6000	NA	NA	6,614	6,500	

LEISURE SERVICES
RECREATION DIVISION
Multicultural Family Center (MFC)

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**4.05**	**5.05**	**5.05**

Mission & Services

The Multicultural Family Center's 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$246,076	$398,394	$406,417
Resources	$6,430	$31,058	$7,341

Multicultural Family Center Position Summary	
	FY 2023
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
Total FT Equivalent Employees	**5.05**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	CY 2020 Actual	CY 2021 Actual	CY 2022 Estimated	Performance Indicator
1	**Activity Objective: Showcase Dubuque's diversity through celebrations of culturally-significant days and programs featuring education, music, art, dance, and food.**					
	# of cultural events (# of participants)	2500	13 (1700)	*8 (1560)	*20	

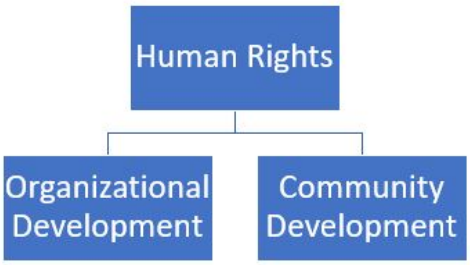
City Council Goal: Robust Local Economy

2	**Activity Objective: Engage teens in the community in the Summer Teen Empowerment Program to improve skills in employment, leadership, communication and financial literacy.**					
	85% of teen participants in our STEP Summer Program will earn a high school credit; course title "Workforce Readiness"	85%	90% (19 teens out of 21)	*94% (33 out of 35)	*85%	
	85% of participating teens will increase their understanding of how to manage their bank account and earn the savings match.	85%	76% (16 out of 21)	*83% (29 out of 35)	*85%	

*CY 21 Objective 1: Multicultural Family Center (MFC) events continue to be impacted by the pandemic, reducing special event programming.

OFFICE OF EQUITY AND HUMAN RIGHT

Department Goal: Office of Equity and 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.

INCLUSIVE
INCLUSIVE
INCLUSIVE
dubuque
Connecting People • Strengthening Community

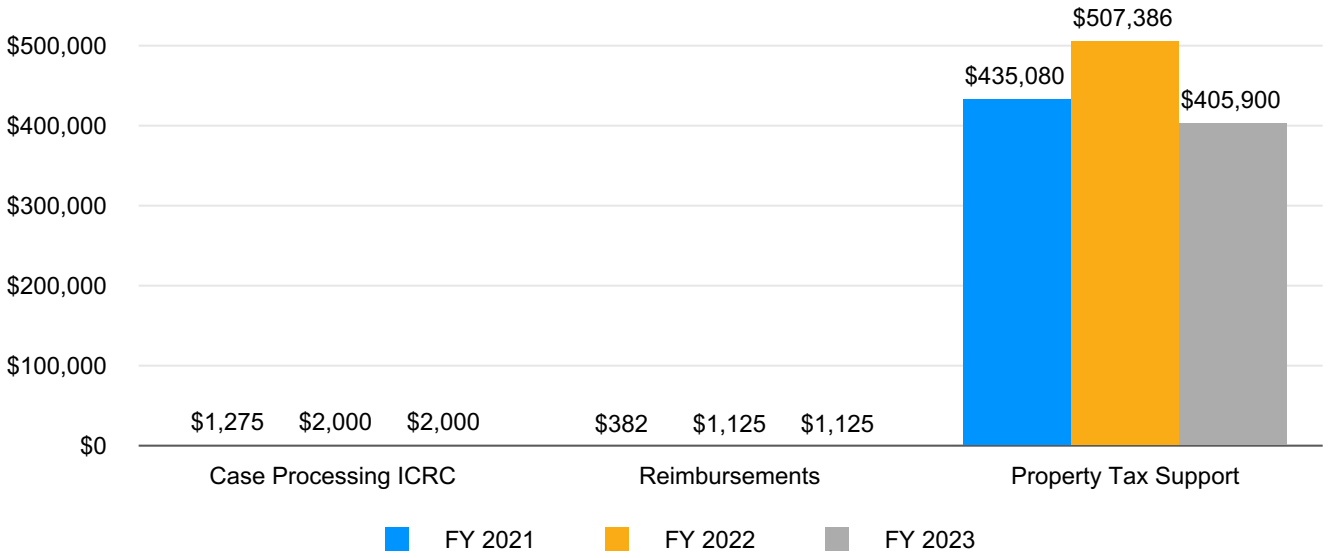
PARTNERSHIPS

We ***educate*** individuals and ***facilitate and consult*** on cross-sector efforts to collectively advance equity.

OFFICE OF EQUITY AND HUMAN RIGHTS

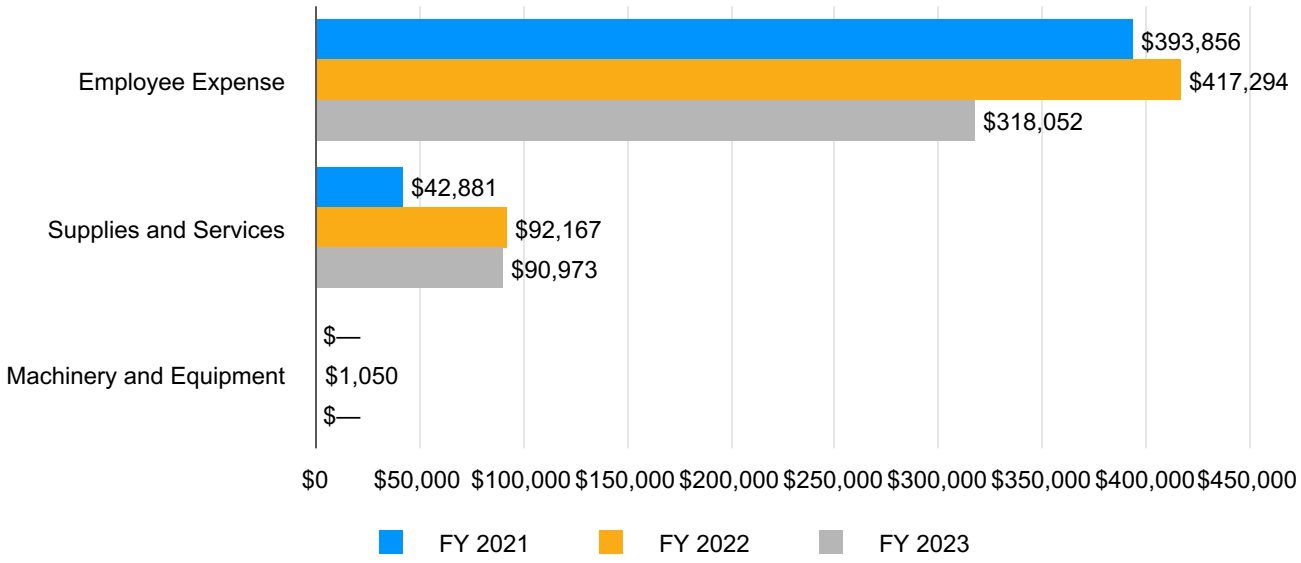
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	4.00	4.00	3.18

Resources and Property Tax Support



The Office of Equity and Human Rights is supported by 3.18 full-time equivalent employees, which accounts for 77.76% of the department expense as seen below. Overall, the departments' expenses are expected to decrease by -19.88% in FY 2023 compared to FY 2022.

Expenditures by Category by Fiscal Year



OFFICE OF EQUITY AND HUMAN RIGHTS

Organizational Development

Mission & Services

The Office of Equity and Human Rights 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			
	FY21 Budget	**FY22 Budget**	**FY 2023 Adopted**
Expenditures	$5,053	$10,000	$10,000
Resources	$0	$0	$0

Organization Development Position Summary	
	FY 2023
Human Rights Director	0.50
Intake Specialist	0.50
Organizational Equity Coordinator	0.75
Total FT Equivalent Employees	**1.75**

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	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
% of departments with written equity plans	100%	52%	75%	75%	
% of departments writing their equity plan or completing self-assessment	0%	51%	25%	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%	93%	95%	95%	

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%	**N/A**

*All work is premised in an intercultural approach and the development of intercultural competency. As departments identify and implement equity goals, we work in conjunction 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.

OFFICE OF EQUITY AND HUMAN RIGHTS

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$ 431,685	$ 500,511	$ 399,025
Resources	$ 1,657	$ 3,125	$ 3,125

Community Development Position Summary	
	FY 2023
Organizational Equity Coordinator	0.25
Human Rights Director	0.50
Intake Specialist	0.50
Total FT Equivalent Employee's	**1.25**

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	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
% partners indicating improved understanding of importance of intercultural skills, equity, and inclusion.	95%	95%	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

OFFICE OF SHARED PROSPERITY AND NEIGHBORHOOD SUPPORT

Mission
Through strategic partnerships and collaboration, the Office of Shared Prosperity and Neighborhood Support will address, prevent and reduce poverty.

Vision
An accessible city of equitable opportunities for all residents and neighborhoods to prosper.

SUCCESS IS ABOUT PLANNING, PARTNERSHIPS, AND PEOPLE LEADING TO OUTCOMES

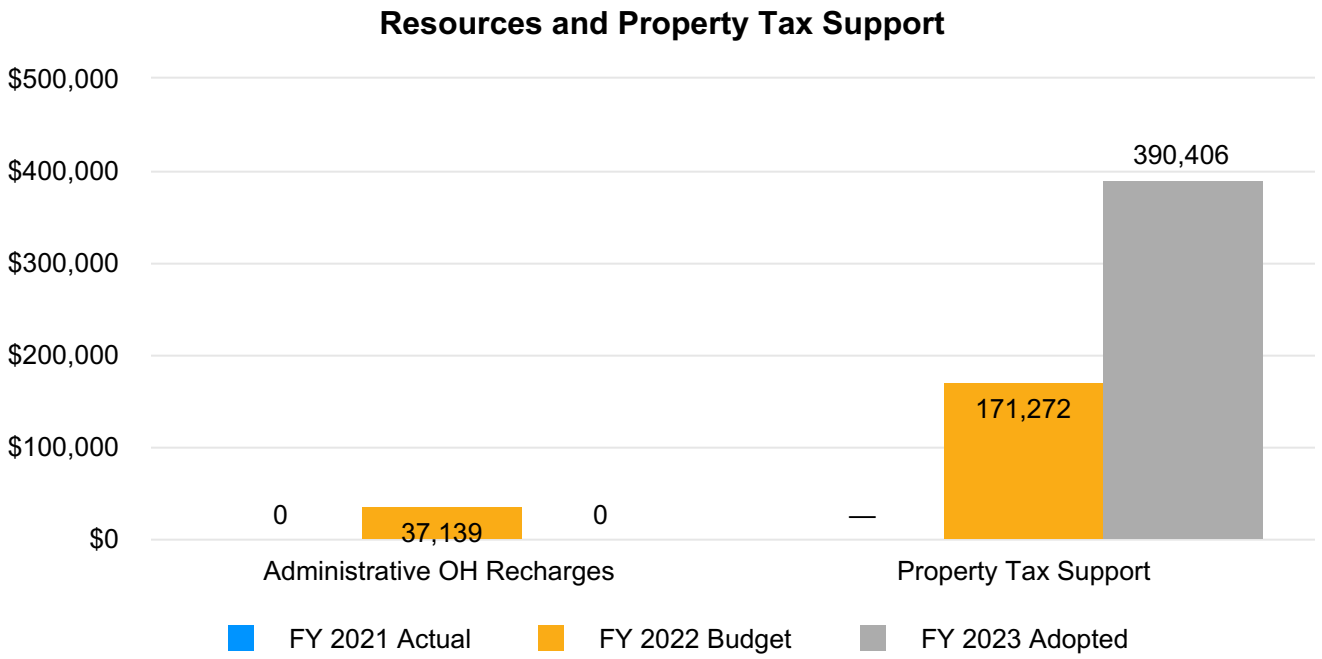
PEOPLE
Office of Shared Prosperity and Neighborhood Support staff serve on Leadership Team, Intercultural Competency , and the Local Emergency Preparedness Committee. My Brothers Keeper, Wellness Committee, Imagine Dubuque Tech, Disaster Recovery Committee, Equitable Fines and Fees, Neighborhood Associations, Community Broad Band Committee

PLANNING
Through strategic partnerships and collaboration, The Office of Shared Prosperity and Neighborhood seeks to address the widespread impact of poverty among us through a systematic approach to reverse its course for the working poor.

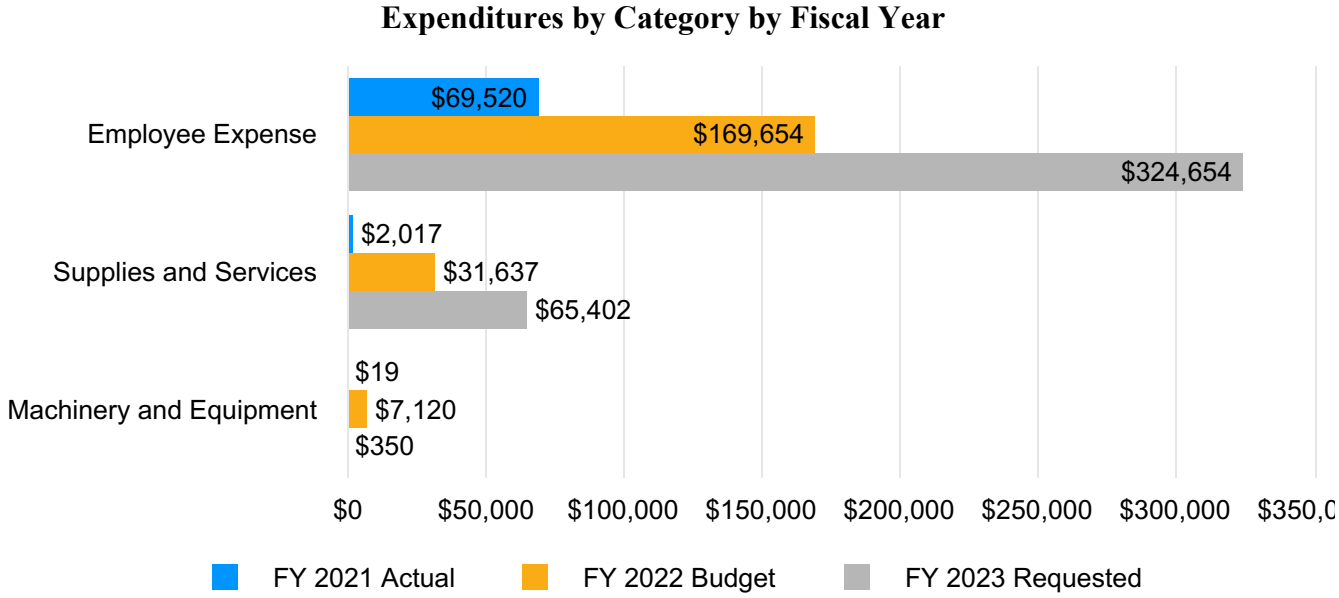
PARTNERSHIPS
Taking on poverty is an all-hands-on-deck endeavor with every sector of the community including those with lived experience. We foster and support brining all sectors together to achieve our vision and mission.

OFFICE OF SHARED PROSPERITY AND NEIGHBORHOOD SUPPORT

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	—	1.00	3.66



The Office of Shared Prosperity and Neighborhood Support is supported by 3.66 full-time equivalent employees. Overall, the department's expenses are expected to decrease by 87.33% in FY 2023 compared to FY 2022.



OFFICE OF SHARED PROSPERITY AND NEIGHBORHOOD SUPPORT

Office of Prosperity and Neighborhood Support Funding Summary			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$71,556	$208,411	$390,406
Resources	$0	$37,139	$0

Office of Prosperity and Neighborhood Support Position Summary	
	FY 2023
Director Office of Shared Prosperity & Neighborhood Support	1.00
Community Engagement Coordinator	1.00
Data Analyst	1.00
Secretary	0.66
Total Full-Time Equivalent Employee's	**3.66**

Performance Measures

City Council Goal: Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

1 Dept. Objectives: Reduce Poverty Rate

Performance Measure (KPI)	Target	2018	2019	2020	Performance Indicator
Population Level	N/A	16.0%	15.9%	13.2%	
White alone, not Hispanic or Latino	N/A	13.0%	13.0%	11.2%	
Black or African American	N/A	56.0%	57.0%	43.4%	
American Indian and Alaska Native	N/A	31.0%	18.0%	25.2%	
Asian	N/A	17.0%	17.0%	10.6%	
Native Hawaiian and Other Pacific Islander	N/A	38.0%	60.0%	66.8%	
Some other races	N/A	67.0%	61.0%	35.6%	
Two or more races	N/A	26.0%	22.0%	12.1%	
Hispanic or Latino origin	N/A	22.0%	13.0%	13.4%	

City Council Goal: Vibrant Community: Healthy and Safe

2 Dept. Objective:Increase Median Household Income

Performance Measure (KPI)	Target	2018	2019	2020	Performance Indicator
White alone, not Hispanic or Latino	N/A	$54,606	$56,843	$57,063	
Black or African American	N/A	$14,333	$12,068	$—	
American Indian and Alaska Native	N/A	$—	$22,614	$17,452	
Asian	N/A	$52,344	$59,958	$59,659	
Native Hawaiian and Other Pacific Islander	N/A	$41,595	$40,417	$34,338	
Some other races	N/A	$21,466	$—	$82,958	
Two or more races	N/A	$28,864	$29,183	$49,423	
Hispanic or Latino origin	N/A	$—	$44,583	$60,250	

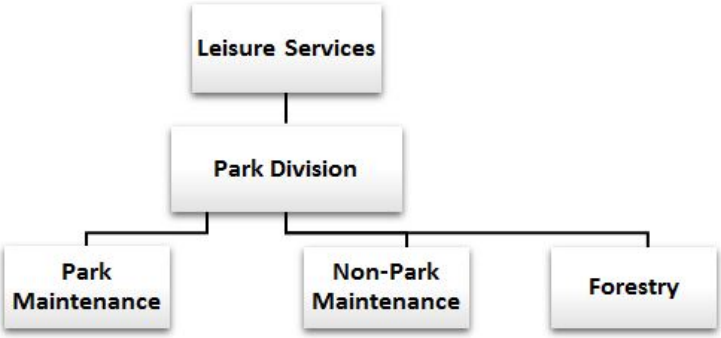
City Council Goal: Partnerships for a Better Dubuque

1 Dept. Objective: Collaborate with strategic partner organizations and agencies to address the systemic impact of poverty and reverse its course through citizen engagement and education along with empowering neighborhood associations.

Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
# of active neighborhood association	7	5	5	5	
# of grants awarded for community building & neighborhood improvement projects	10	24	6	6	
# of residents engaged in the city governance process	24	12	12	12	

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.

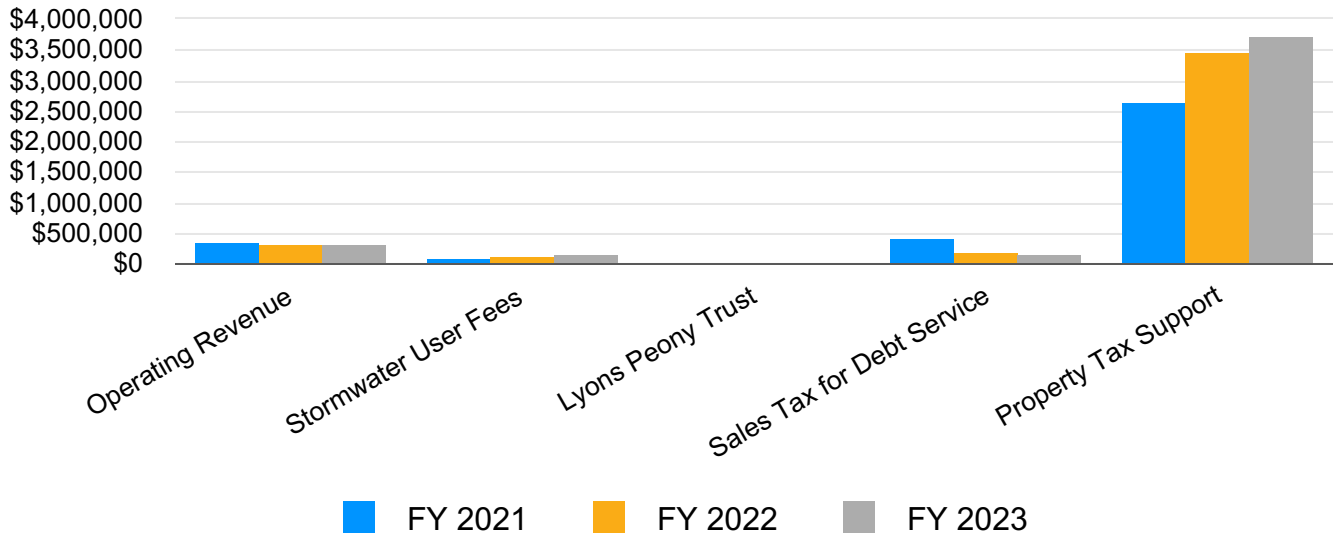
PARTNERSHIPS

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

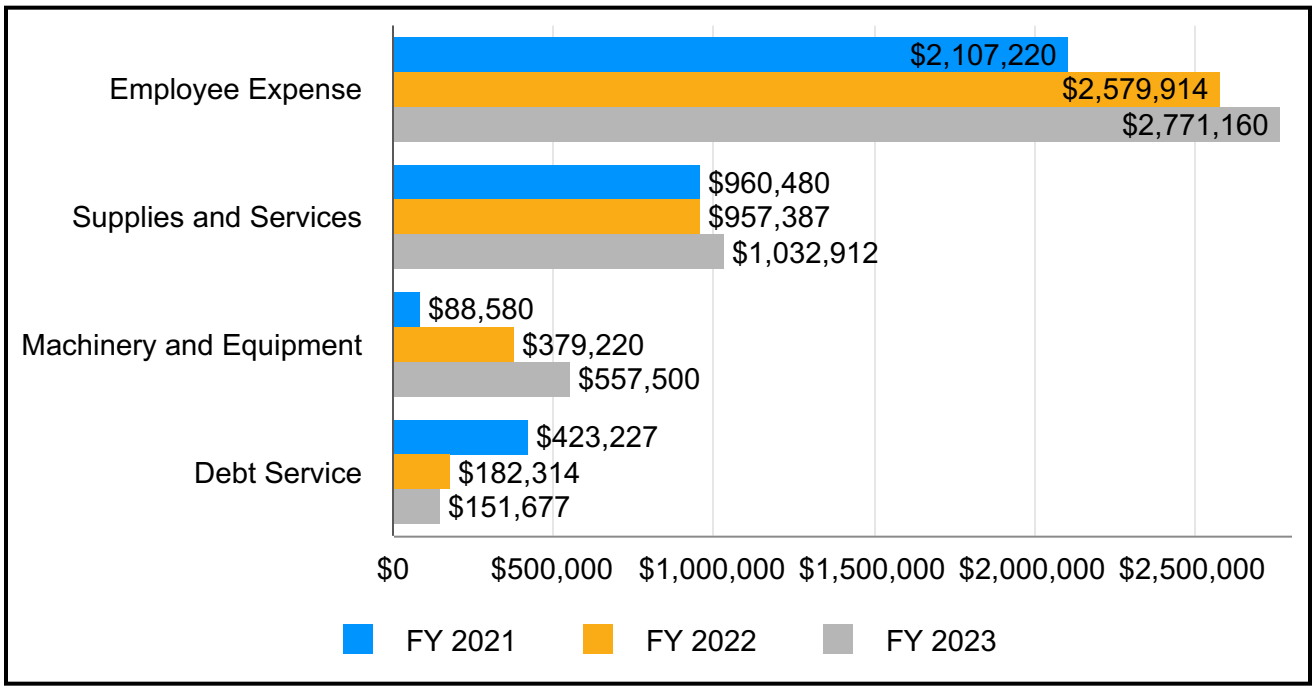
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**37.01**	**37.54**	**38.39**

Resources and Property Tax Support



The Park Division is supported by 38.39 full-time equivalent employees, which accounts for 63.08% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 7.18% in FY 2023 compared to FY 2022.

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,938,907	2,448,734	2,568,562
Resources	$326,472	234,282	256,487

Park Maintenance Position Summary	
	FY 2023
Foreman	2.00
Leisure Services Manager	0.37
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	3.90
Laborer I - Stormwater	1.66
Laborer I	1.28
Total FT Equivalent Employees	**21.57**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 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	54	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$728,283	$926,771	$966,451
Resources	$36,269	$50,495	$55,226

Non-Park Maintenance Position Summary	
	FY 2023
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	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Create a City that is beautiful and a source of pride by providing pollinator beds in City landscapes.**					
	# of pollinator beds (total)	25	12	12	15	
2	**Activity Objective: Provide opportunities for physical activity to improve physical and mental health through continuing to expand the City's interconnected trail system.**					
	# miles off-road, paved, multi-use trails	35	27.9	27.9	29.5	

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 pubic 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$439,543	$518,317	$663,474
Resources	$1,216	$1,600	$1,400

Forestry Position Summary	
	FY 2023
Urban Forester	1.00
Equipment Operator II	1.00
Forestry Technician	1.00
Truck Driver	1.00
Total FT Equivalent Employees	**4.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
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.**					
	% of City street trees that are ash trees	14%	22%	17%	14%	
	City owned ash trees removed	1350 (cumulative)	569	902	1350	

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

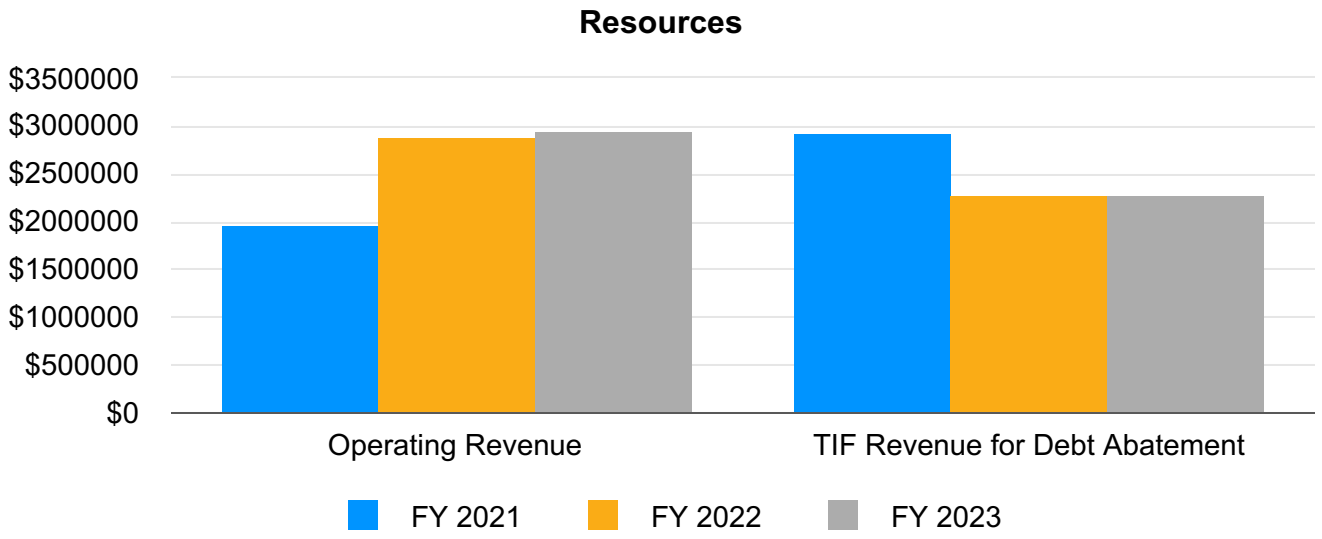
PLANNING
Always planning for the future. Working with developers, homeowners and businesses to assure sufficient and high-quality parking is available to sustain growth

PEOPLE
Working within the community to make parking safe, convenient and cost effective for those that live work and play in Dubuque.

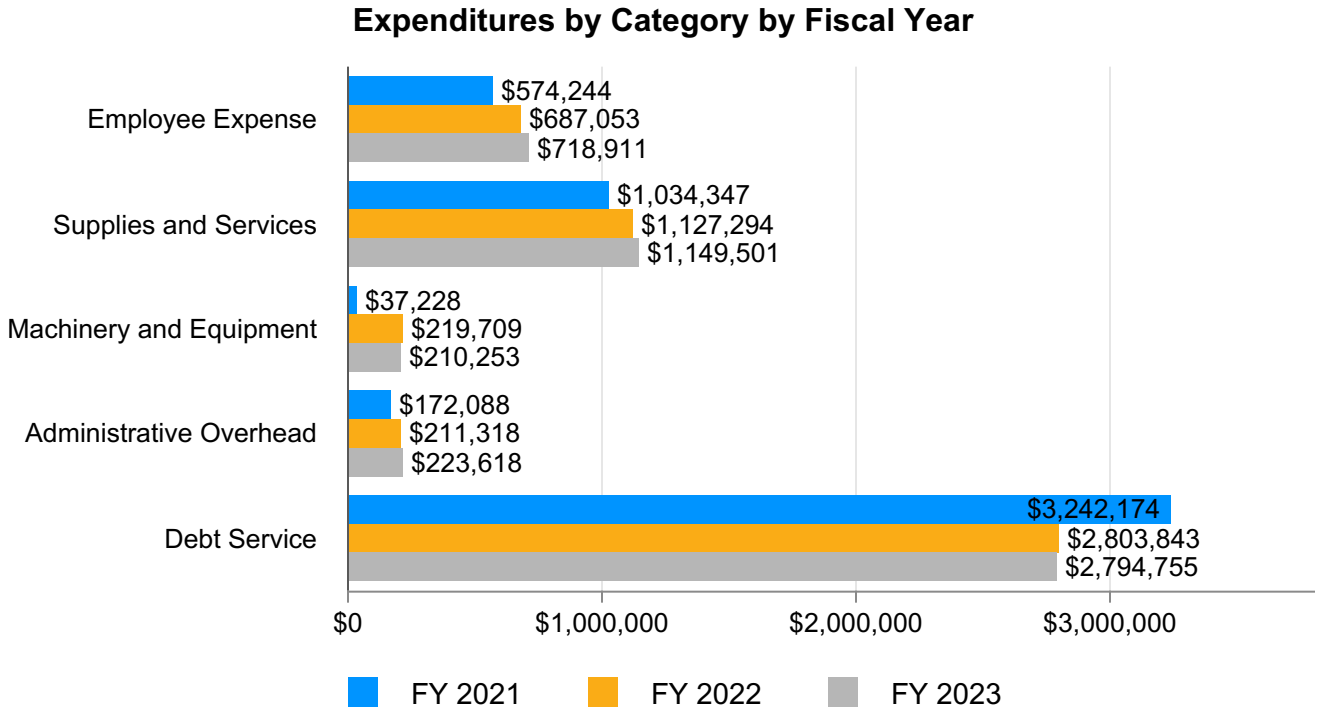
PARTNERSHIPS
Parking works closely with Dubuque Main Street, Greater Dubuque Development Corporation and other local developers and businesses to assure sufficient quantities of parking are available.

TRANSPORTATION SERVICES DEPARTMENT
PARKING DIVISION

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	9.92	9.90	9.90



The Parking Division is supported by 9.90 full-time equivalent employees, which accounts for only 14.10% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 0.95% in FY 2023 compared to FY 2022.



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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,649,733	$1,343,578	$1,245,659
Resources	$1,031,674	$1,521,542	$1,471,833

Central Business District Parking Position Summary	
	FY 2023
Transportation Services Manager	0.50
Operations Supervisor	1.00
Transportation Analyst	0.50
Confidential Account Clerk	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

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Provide, maintain, and improve an accessible, functional, and self-supporting parking system**					
	# smart parking spaces	200	0	0	0	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$221,872	$312,371	$344,216
Resources	$676,342	$965,085	$901,778

Metered Parking Position Summary	
	FY 2023
Parking Meter Checker	3.30
Parking Revenue Collector	0.73
Total FT Equivalent Employees	**4.03**

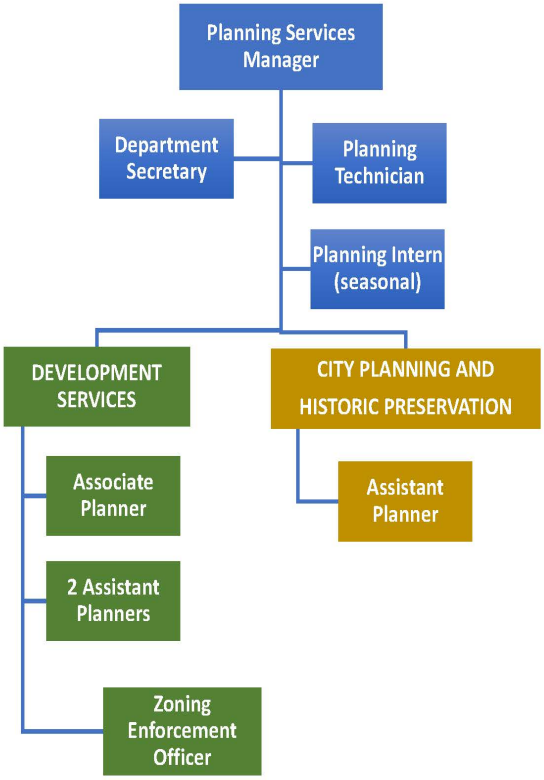
Performance Measures

City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Manage parking to maximize the available space.**					
	# of expired meter citations	8,500	7,578	8,049	7,800	
	# of courtesy meter citations (no fine for first citation)	5,718	4,647	5,916	5,900	
	# of alternate side parking citations issued	1,886	1,686	2,115	1,600	
	# of improper use of disabled parking spaces citations	567	349	630	325	

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.

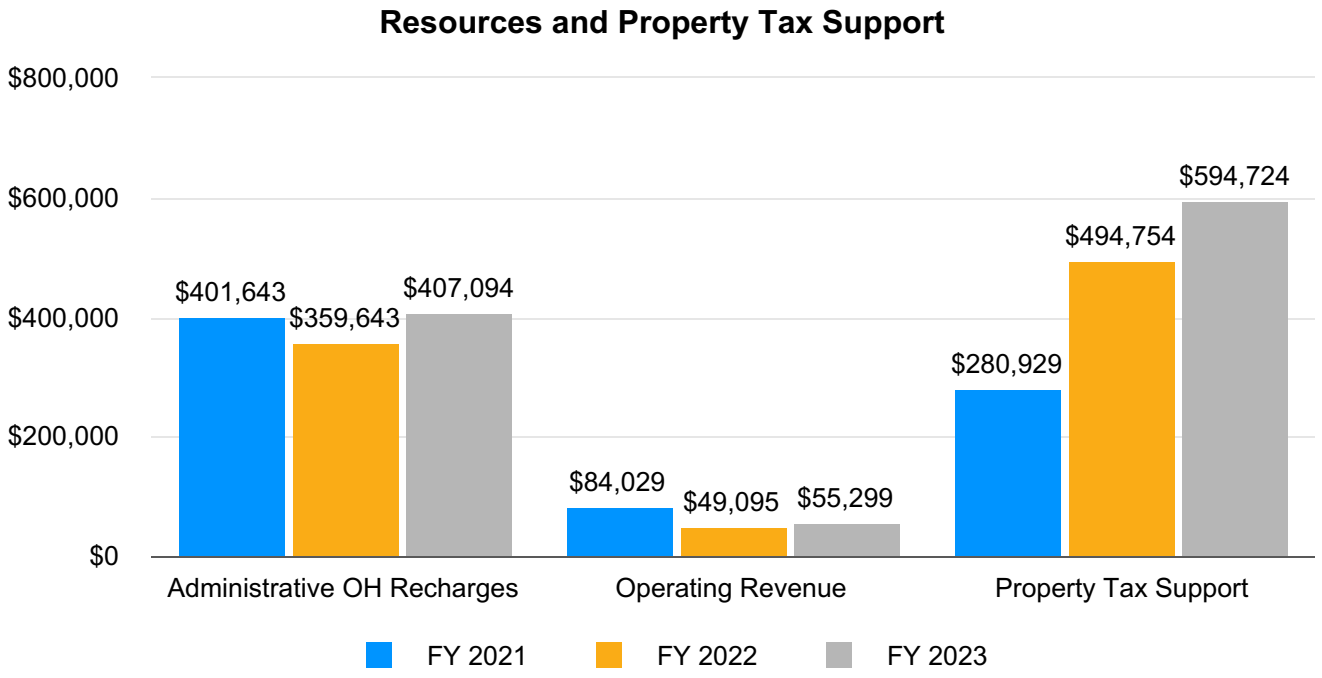
Planning Services staff works with the Historic Preservation Commission to protect, promote and enhance the historic, cultural and aesthetic resources that make Dubuque a unique, identifiable and vital community through preservation planning, design guidelines, technical assistance and financial incentives.

PARTNERSHIPS

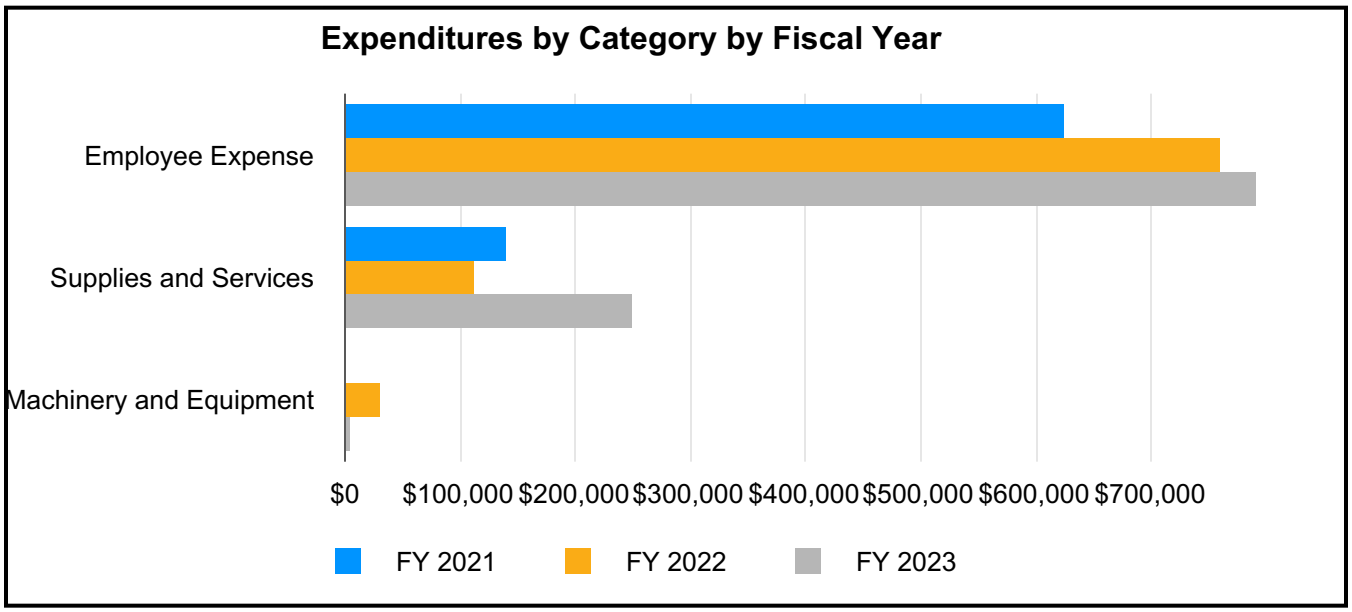
Planning Services staff collaborates with City departments; local, state and federal agencies; private sector and non-profits to facilitate development, enhance neighborhood quality, and support regional efforts. Major collaborations include: sustainability, annexation, riverfront development, downtown and neighborhood revitalization, public health, watershed management, and regional parks, open space and bike/hike trail systems.

PLANNING SERVICES

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	8.38	8.38	8.38



The Planning Services Department is supported by 8.38 full-time equivalent employees, which accounts for 75.80% of the department expense as seen below. Overall, the department's expenses are expected to increase by 17.00% in FY 2023 compared to FY 2022.



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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditure	$345,335	$489,357	$592,762
Resources	$58,320	$47,353	$54,291

Development Service Position Summary	
	FY 2023
Associate Planner	1.00
Assistant Planner	2.00
Zoning Enforcement Officer	1.00
Secretary	0.40
Total Full-Time Equivalent Employees	**4.40**

Performance Measures

City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Provide effective customer service, knowledge of development regulations, and department efficiency to encourage voluntary compliance and effectively serve the community.**					
	# of square feet of approved development (combined commercial, industrial, and institutional)	200,000	135,915	544,158	400,000	
	% average score (out of 100) awarded by customers via ongoing Planning Department customer service survey.	100%	98.3%	97.9%	97.5%	
	# of inspections conducted to bring properties into compliance	1,300	1,312	1,258	1,300	

City Council Goal: Financially Responsible, High-Performance City Organization

2	**Activity Objective: Provide seamless communication to ensure the City Council, City Manager, Boards, Commissions, and residents remain informed about development activities within the City.**					
	# 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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$421,265.85	$414,135	$464,355
Resources	$427,351.84	$361,385	$408,102

City Planning Position Summary	
	FY 2023
Planning Services Manager	1.00
Assistant Planner	1.00
Planning Technician	1.00
Secretary	0.60
Planning Intern	0.38
Total Full-Time Equivalent Employees	**3.98**

Performance Measures

City Council Goal: Partnerships for a Better Dubuque

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Begin implementation of the Imagine Dubuque 2037 Plan.**					
	% Imagine Dubuque recommendations UNDERWAY, COMPLETED/ONGOING	1	n/a	0.64	0.7	

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 2021 Actual	FY 2022 Budget	FY 2023 Requested
Expenditures	$421,265.85	$414,135	$464,355
Resources	$427,351.84	$361,385	$408,102

Historic Preservation Position Summary	
	FY 2023
Planning Services Manager	1.00
Assistant Planner	1.00
Planning Technician	1.00
Secretary	0.60
Planning Intern	0.38
Total Full-Time Equivalent Employees	**3.98**

Performance Measures

City Council Goal: Vibrant Community

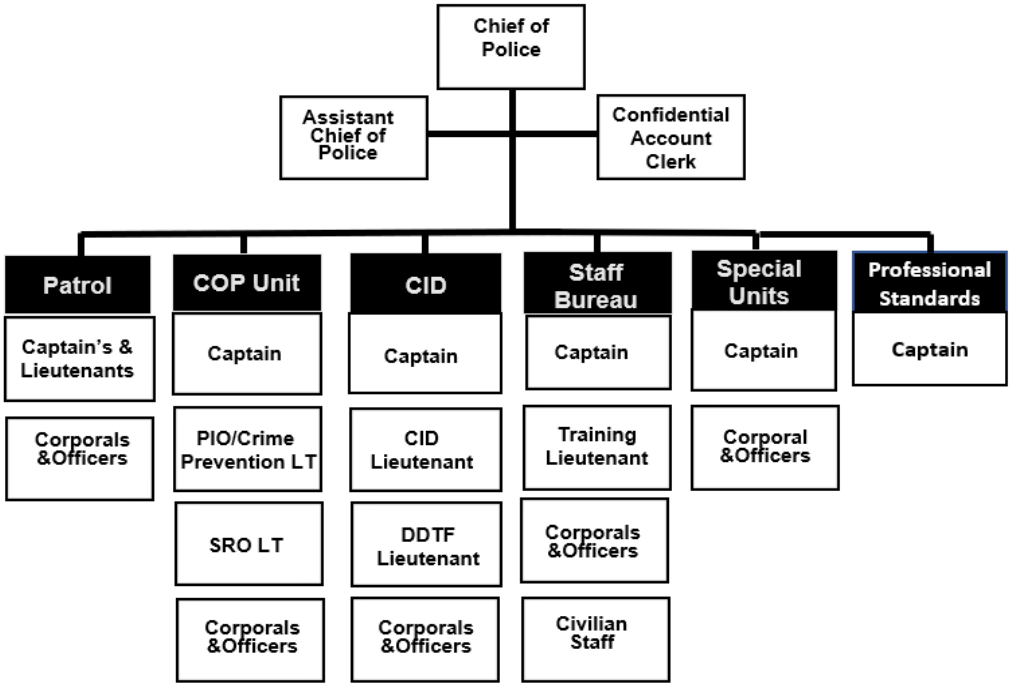
1 Activity Objective: Promote, enhance, and preserve the community's historic & cultural resources.

Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
# Avg. days Historic Preservation review and approval time from application deadline	17.5	17.5	17	17.5	
$ investment in historic and downtown neighborhoods	$3.0 million	$4.0 million	$3.5 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

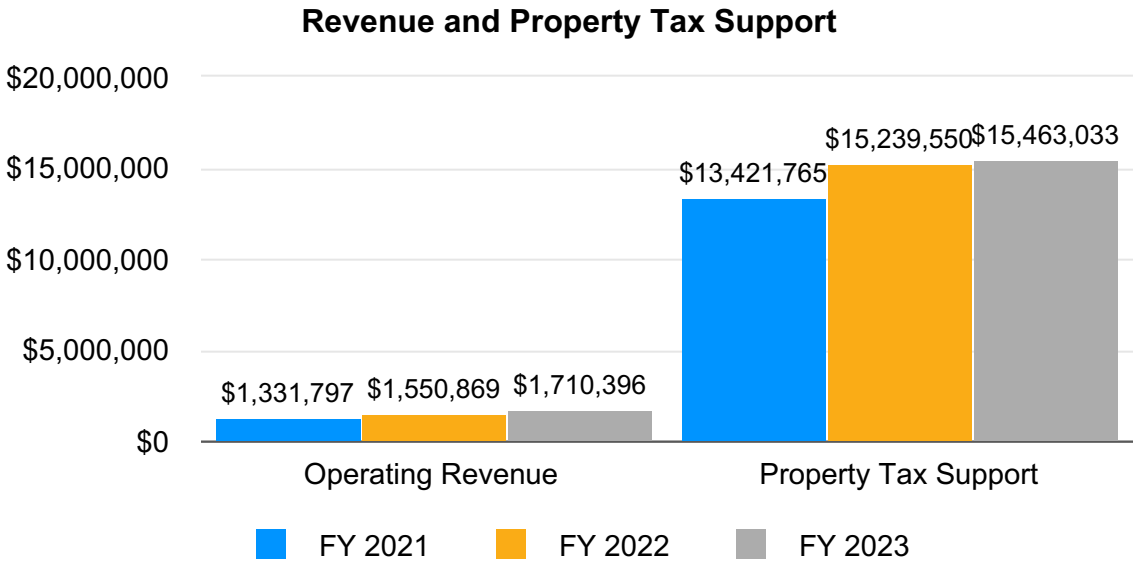
The Dubuque Police Department utilizes partnerships with other federal, local, and state entities, private organizations and individuals to support the City Council Goal of Livable Neighborhoods.

Planning

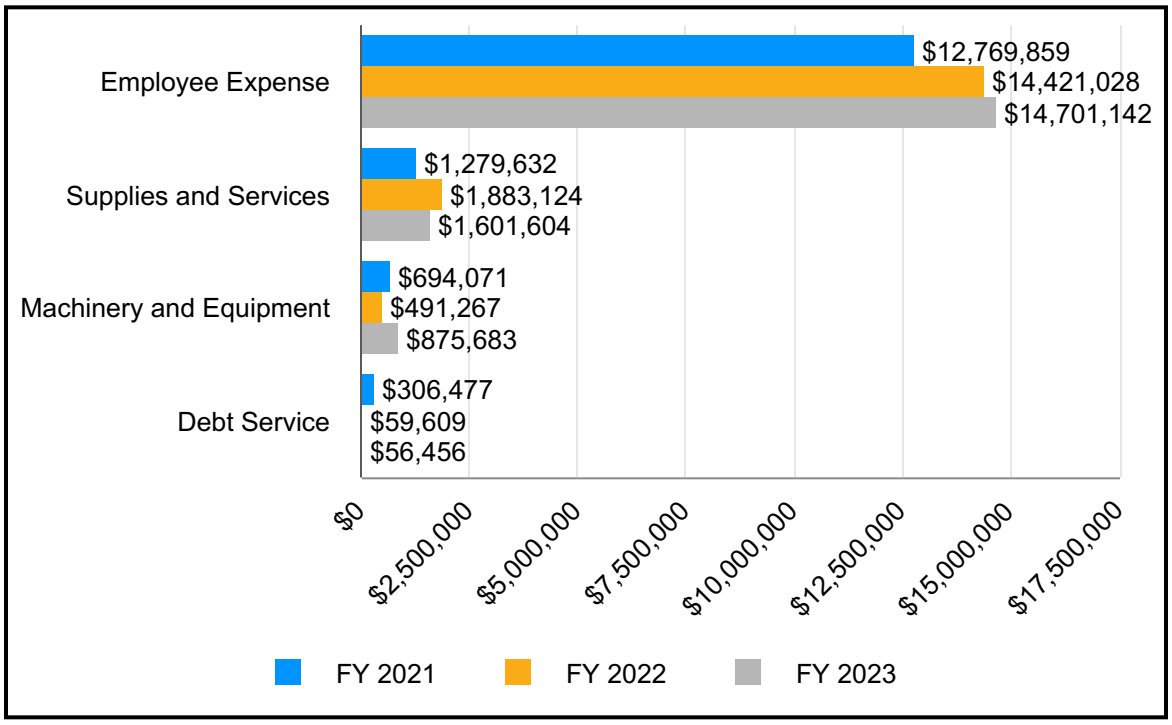
The Dubuque Police Department supports the City Council Goal of Vibrant Community: Healthy and Safe by working with all City Departments and community partners to ensure professional police service.

DUBUQUE POLICE DEPARTMENT

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	121.56	122.56	124.75



The Police Department is supported by 124.75 full-time equivalent employees, which accounts for 85.30% of the department expense as seen below. Overall, the department's expenses are expected to increase by 2.25% in FY 2023 compared to FY 2022.



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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$750,235	$1,218,717	$968,983
Resources	$8,969	$1,850	$8,969

Administration Position Summary	
	FY 2023
Police Chief	1.00
Assistant Police Chief	1.00
Account Clerk Confident	1.00
Total FT Equivalent Employees	**3.00**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Encourage all to feel safe in the community by providing expedient and efficient customer service and staffing and training quality, diverse applicants.**					
	# 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$ 1,488,422	$ 1,794,339	$ 1,779,754
Resources	$ 311,203	$ 512,833	$ 528,933

Community Oriented Policing Position Summary	
	FY 2023
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
Total FT Equivalent Employees	**14.00**

Performance Measures

City Council Goal: Partnership for a Better Dubuque

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Public—Police engagement through neighborhood associations, landlord associations, and other community-based groups.**					
	# 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,635,973	$1,776,582	$1,808,572
Resources	$40,338	$73,577	$71,151

Criminal Investigation Position Summary	
	FY 2023
Police Captain	1.00
Police Lieutenant	2.00
Police Corporal	4.00
Patrol Officer	6.00
Total FT Equivalent Employees	**13.00**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	CY20 Actual	CY21 Actual	CY22 Spring	Performance Indicator
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.**					
	Total pounds of prescription drugs received through drug take-back events	1,400	800	922	91	
	Total pounds of prescription sharps received through drug take-back events	300	350	200	152	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$9,066,551	$9,758,028	$10,133,874
Resources	$658,000	$579,682	$764,928

Patrol Position Summary	
	FY 2023
Police Captain	3.00
Police Lieutenant	8.00
Police Corporal	5.00
Patrol Officer	60.00
Total FT Equivalent Employees	**76.00**

Performance Measures

City Council Goal: Vibrant Community, Healthy and Safe

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Ensure a safe and secure community environment.**					
	Community Conditions:Dubuque is a Safe Place to Live*	75%	N/A	68%	N/A	
	# of Part I Crimes Against Persons	<200	190	267	226	
	# of Part I Property Crimes	<2,000	1319	1245	1244	

*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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,779,832	$2,182,423	$2,458,780
Resources	$280,224	$322,957	$303,351

Staff Services Position Summary	
	FY 2023
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	2.76
Clerk Typist	1.00
Total FT Equivalent Employees	**18.75**

Performance Measures

City Council Goal: Vibrant Community, Healthy and Safe

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Maintain the appropriate level of policy, personnel, and fleet to perform duties.**					
	Maintain accreditation (compliance with all 484 standards)	100%	✓	✓	✓	
	Traffic Contacts	8,500	7925	6800	6,589	
	Traffic Accident Investigations	< 3,000	2861	1330	1,574	

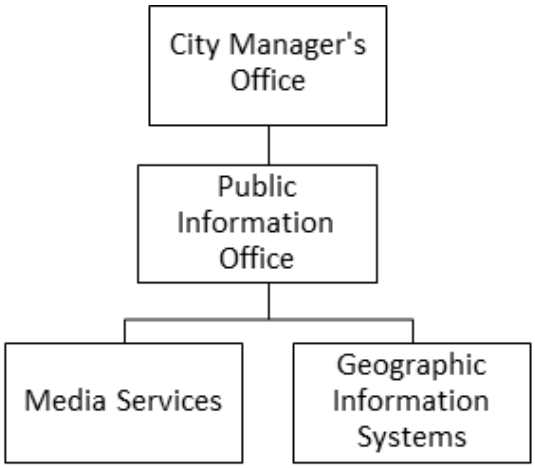
Due to frozen positions, the Traffic Unit is currently disbanded.

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.



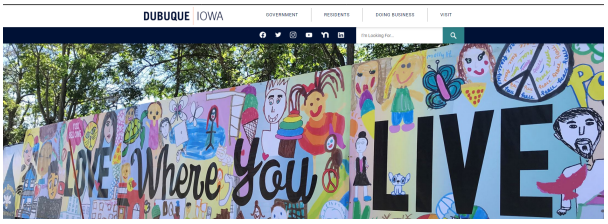
SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

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.

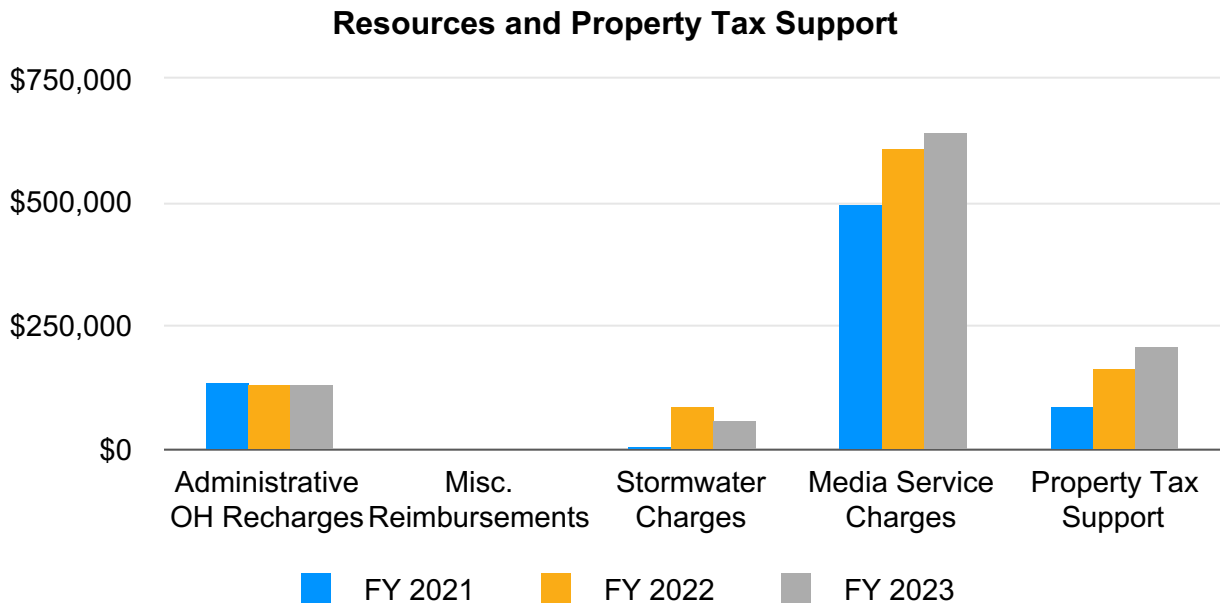


PARTNERSHIPS

The Public Information Office partners daily with other City departments and divisions and frequently collaborates with strategic partner organizations and agencies.

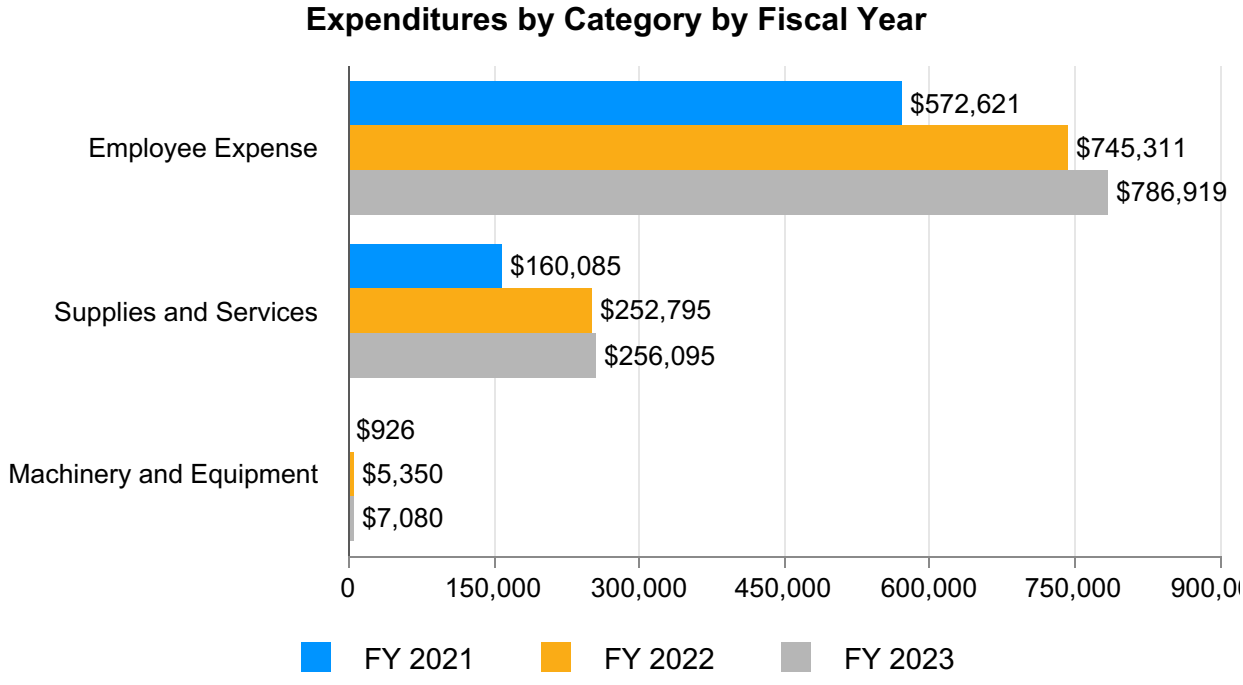
PUBLIC INFORMATION OFFICE

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	8.75	8.25	8.25



Includes Public Information Office and Geographic Information Systems.

The Public Information Office is supported by 8.25 full-time equivalent employees, which accounts for 74.94% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 4.65% in FY 2023 compared to FY 2022.



PUBLIC INFORMATION OFFICE

Position Summary	
	FY 2023
Public information Officer	1.00
Cable TV Coordinator	1.00
Video Producer	1.00
Communication Specialist - PT	0.75
Total FT Equivalent Employees	**3.75**

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	FY20 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of Facebook Followers	+25% annually	4,469 (+63%)	7,390 (+65%)	8,780 (+18%)	10,097 (+15%)	
Facebook Total Reach	+10% annually	1,325,118 (+201%)	2,341,074 (+77%)	3,569,104 (+52%)	5,353,656 (+50%)	
# of Twitter Followers	+5% annually	4,006 (+5%)	4,336 (+8%)	4,507 (+4%)	4,732 (+5%)	
Tweet Impressions	+10% annually	422,600 (-12%)	550,892 (+30%)	813,368 (+48%)	1,057,378 (+30%)	
# of NotifyMe Subscribers to News Releases	+5% annually	823 (+2%)	871 (+6%)	824 (-5%)	865 (+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	586,917 (+5%)	652,313 (+11%)	317,479 (-51%)	323,829 (+2%)	
# Service Requests processed through WebQA	+2% annually	22,429 (+7%)	22,519 (+0.4%)	20,044 (-10%)	20,445 (+2%)	
% of Service Requests submitted directly by citizens via Citizen Support Center	+2% annually	17% (+2%)	17% (+0%)	17% (+0%)	19% (+12%)	

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	876 (+32%)	1,138 (+30%)	1,469 (+29%)	1,763 (+20%)	
# Notify Me subscribers to Bee Branch news	+5% annually	550 (+2%)	602 (+9%)	582 (-3%)	594 (+2%)	

PUBLIC INFORMATION OFFICE

Top Search Terms Used on City of Dubuque Website

	FY2019	FY2020	FY2021
#1	Eagle Point Park	CODI	Jobs
#2	Housing	Housing	Elections
#3	Parking	Eagle Point Park	Swim Lessons
#4	Jobs	Parking	Parking
#5	Swim Lessons	Section 8	Make a Payment
#6	Garbage	Garbage	Vehicle Registration
#7	Shot Tower	Jobs	Employment
#8	Bids	Flora Pool	Eagle Point Park
#9	Flora Pool	Building Permits	Job Postings
#10	Employment	Bids	Housing

Top Pages Visited on City of Dubuque Website

(excluding homepage)

	FY2019	FY2020	FY2021
#1	Leisure Services	Coronavirus	COVID-19 Pandemic
#2	Pay a Bill or Fine	Pay a Bill or Fine	Utility Billing
#3	Utility Billing	Leisure Services	Free Local COVID Tests
#4	Dubuque Employment Opportunities	Utility Billing	COVID Vaccinations
#5	Job Opportunities	Alerts: Street Closures, Detours, & Emergencies	Local COVID Updates
#6	The Jule	Dubuque Employment Opportunities	Miller Riverview Park
#7	Police	Police	Make a Payment
#8	Eagle Point Park	The Jule	Eagle Point Park
#9	Miller Riverview Park & Campground	Eagle Point Park	Housing & Comm. Dev.
#10	Flora Park Swimming Pool	Miller Riverview Park	Police

PUBLIC WORKS

Public Works takes pride in leveraging necessary resources to maintain the heart of Dubuque by steadfast, equitable delivery of organization- and community-wide services while maintaining reliable infrastructure to cultivate a vibrant, connected community. The beat of Dubuque is maintained through preservation, construction, rehabilitation, daily operations, and the 24/7 emergency response Public Works' staff provides.

SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

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.

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.

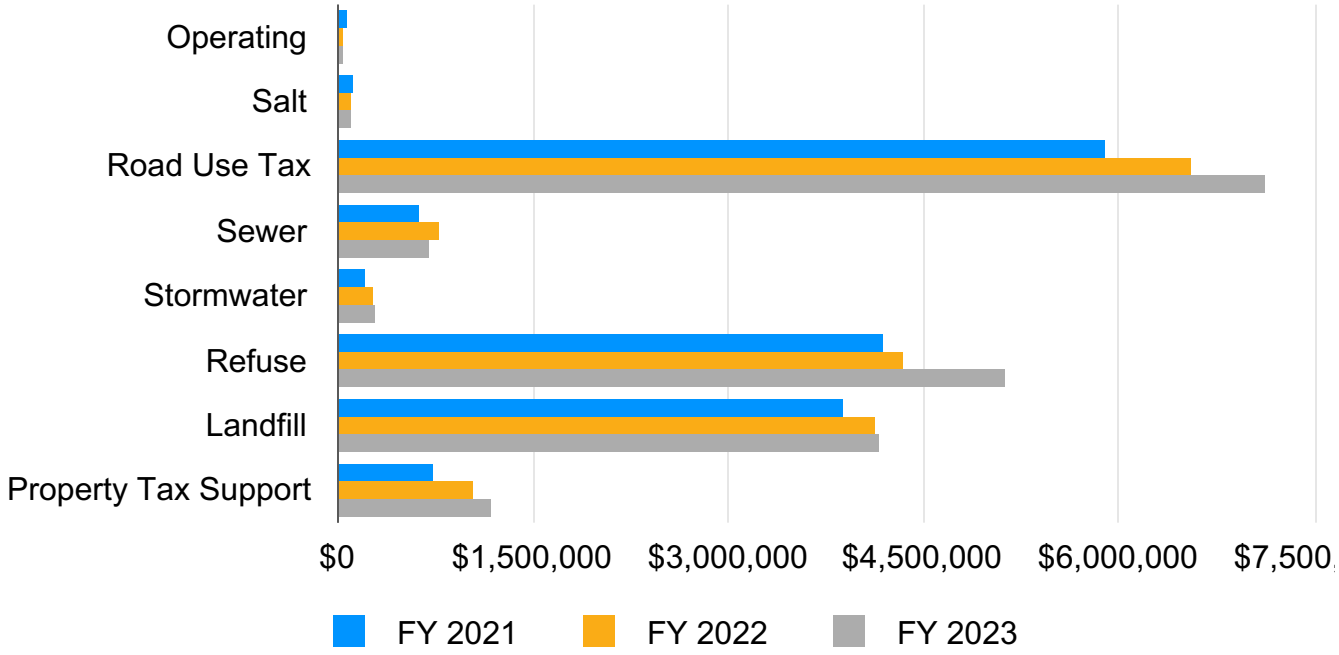
PARTNERSHIPS

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

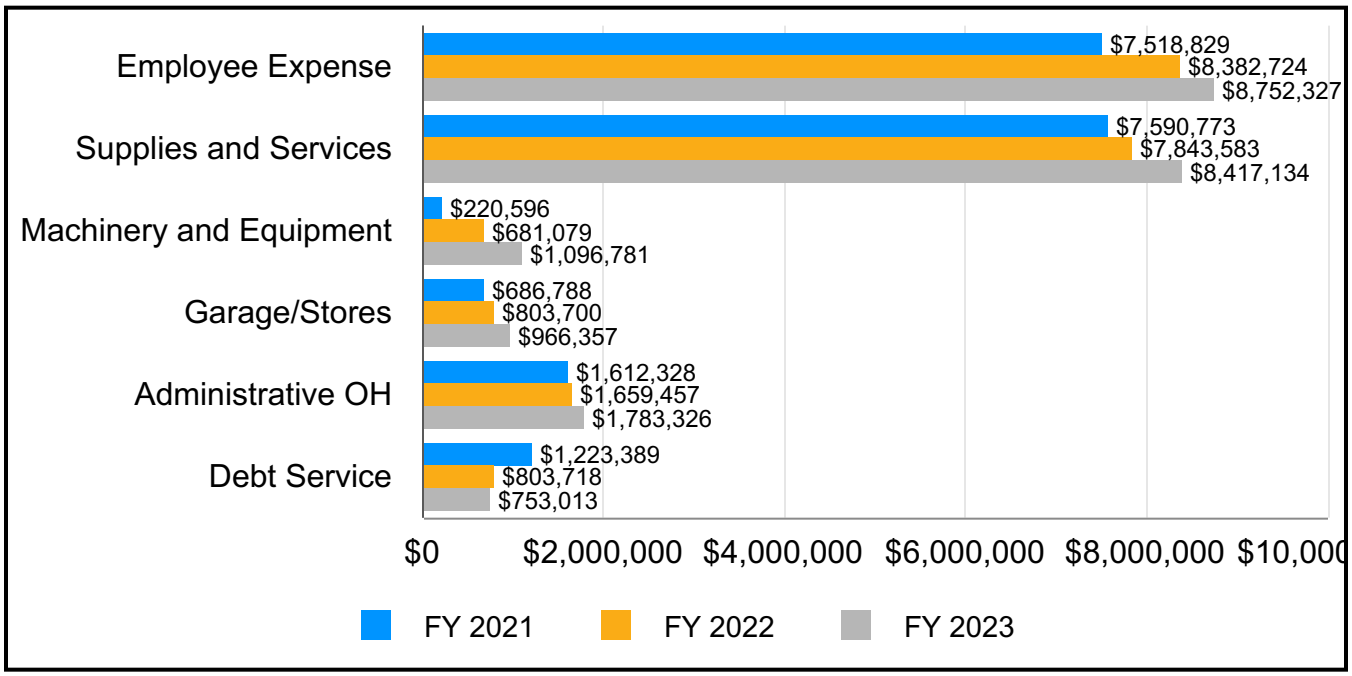
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**93.28**	**93.28**	**93.43**

Resources



The Public Works Department is supported by 93.43 full-time equivalent employees, which accounts for 47% of the department expense as seen below. Overall, the department's expenses are expected to decrease by 9% in FY 2023 compared to FY 2022.

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$(11,326)	$3,185	$93,755
Resources	$1,809	$63	$26

Administration Position Summary	
	FY 2023
Public Works Director	1.00
Assistant Public Works Director	1.00
Lead Administrative Assistant	1.00
Secretary	2.00
Clerical Assistant	0.67
Total FT Equivalent Employees	**5.67**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	CY 2020 Actual	CY 2021 Actual	CY 2022 Estimated	Performance Indicator
1	**Activity Objective: Provide effective and timely response to resident requests for information and service to avoid disruption in residents' daily lives.**					
	% of phone support answer rate	> 95%	N/A	66.3%	70%	
	Avg. time service requests are resolved: High Priority	<10 days	19.00	13.58	11.64	
	Avg. time service requests are resolved: Medium Priority	<14 days	6.51	7.67	9.65	
	Avg. time service requests are resolved: Low Priority	<30 days	1.96	59.55	15.13	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$5,658,573	$6,343,478	$6,967,292
Resources	$3,140,404	$3,459,392	$3,847,084

Street Maintenance Position Summary	
	FY 2023
Foreman - Maintenance	3.20
Foreman - Snow and Ice	0.98
Field Supervisor - Maintenance	0.73
Field Supervisor - Snow and Ice	0.17
Utility Worker - Maintenance	6.46
Utility Worker - Snow and Ice	1.85
Equipment Operator I - Street Signs	0.82
Equipment Operator I - Maintenance	4.11
Equipment Operator I - Snow & Ice	1.98
Equipment Operator I - Street Clean	0.83
Equipment Operator II - Street Signs	0.40
Equipment Operator II - Maint.	1.94
Equipment Operator II - Snow & Ice	1.17
Equipment Operator II - Street Clean	1.77
Assistant Horticulturist - Maint	0.25
Assistant Horticulturist - Snow and Ice	0.17
Custodian I	0.38
Utility Worker Apprentice	0.83
Laborer - Street Cleaning	0.27
Traffic Signal Technician II - Street Sign	0.01
Traffic Signal Technician II - Snow	0.12
Traffic Signal Technician II - Traffic	2.86
Total FT Equivalent Employees	**31.30**

PUBLIC WORKS

Performance Measures

	Performance Measure (KPI)	Target	CY 2020 Actual	CY 2021 Actual	CY 2022 Estimated	Performance Indicator
City Council Goal: Connected Community						
1	**Activity Objective: Provide an effective and efficient road transportation network**					
	# of centerline miles of asphalt overlay projects completed per year	5	5.17	4.72	10.01	
City Council Goal: Sustainable Environment						
3	**Activity Objective: Replace City-owned high-pressure sodium street lights with more energy-efficient, longer lifespan LED lights.**					
	% of City-owned LED lights	1% increase	50	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	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Number of Storms	15	12	25	26	22	17
Total Seasonal Snowfall (inches)	34.18	27.1	38.2	55.2	36.2	59.3
Type of Season	Strong EN	Weak LN	Weak LN	Weak EN	Neutral	Moderate LN
Salt Used for Deicing	3242	3474	5749	5401	5135	3990

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$846,151	$1,052,707	$1,000,423
Resources	$846,151	$1,052,707	$1,000,423

Sewer Maintenance Position Summary	
	FY 2023
Foreman - Sanitary	0.92
Foreman - Storm	0.82
Equipment Operator I - Sanitary	2.97
Equipment Operator I - Storm	1.12
Equipment Operator II - Sanitary	0.87
Equipment Operator II - Storm	0.10
Utility Worker - Sanitary	0.30
Total FT Equivalent Employees	**7.10**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	CY 2020 Actual	CY 2021 Actual	CY 2022 Estimated	Performance Indicator
1	**Activity Objective: Reduce the number of sanitary sewer basement back-ups and non-basement sanitary sewer overflows attributed to compromised City sewer lines.**					
	# of miles of sanitary sewer pipe cleaned or inspected	75.00	42.20	99.19	92.93	
	# of City sewer problems responded to (# of private sewer problems responded to)	0 (50)	15 (76)	7 (53)	8 (61)	
	total sanitary sewer pipe treated for intrusive root control (feet)	10,000	12,643	13,218	14,914	

City Council Goal: Financially Responsible, High Performance Organization

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 Media Service technology**					
	Total sewer pipe inspection footage using CMS equipment	35,000	22,067	42,844	48,000	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$327,233	$447,717	$510,387
Resources	$4,038	$15,605	$12,969

Riverfront Maintenance and Operations Position Summary	
	FY 2023
Foreman	0.08
Field Supervisor - Floodwall	0.10
Equipment Operator I	0.10
Equipment Operator I	0.73
Equipment Operator II - Riverfront	0.10
Equipment Operator II - Floodwall	0.12
Laborer - Riverfront	0.08
Laborer - Floodwall	0.10
Laborer - POD	0.45
Traffic Signal Technician	0.01
Total FT Equivalent Employees	**1.87**

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$ 1,842,182	$ 2,080,475	$ 2,235,603
Resources	$ 1,958,030	$ 2,082,375	$ 1,957,267

Vehicle Maintenance Position Summary	
	FY 2023
Equipment Maintenance Supervisor	1.00
Lead Mechanic	2.00
Mechanic	7.00
Stock Clerk	1.00
Inventory Accounting Clerk	1.00
Custodian I	0.15
Total FT Equivalent Employees	**12.15**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	CY 2020 Actual	CY 2021 Actual	CY 2022 Estimated	Performance Indicator
1	**Activity Objective: Ensure City vehicles and heavy equipment are always ready to provide timely service to the public in a cost-effective manner**					
	# of City-owned vehicles with extended life expectancy of at least one year due to annual inspection	N/A	9	9	10	N/A

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$4,209,958	$4,352,692	$5,148,917
Resources	$4,391,424	$4,646,667	$5,690,986

Resource Management Position Summary	
	FY 2023
Resource Management Coordinator	1.00
Lead Sanitation Driver	1.00
Sanitation Driver	18.00
Custodial I	0.08
Seasonal Sanitation Driver	0.08
Total FT Equivalent Employees	**20.16**

Performance Measures

City Council Goal: Sustainable Environment

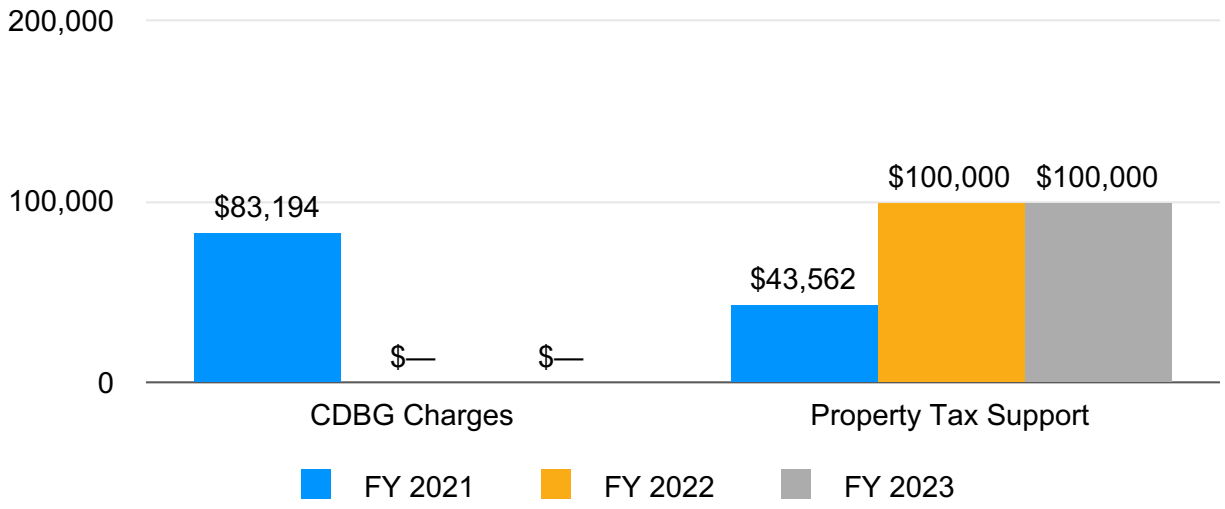
	Performance Measure (KPI)	Target	CY 2020 Actual	CY 2021 Actual	CY 2022 Estimated	Performance Indicator
1	**Activity Objective: Increase overall waste diversion rate of City collection materials by 1% per capita annually.**					
	% change in refuse as the total municipal materials collected curbside per capita per day	-1% Annually	N/A	9.9%	(4.1)%	
	% change in recycling as the total municipal materials collected curbside per capita per day	Maintain	N/A	(3.0)%	0.9%	
	% change in yard waste and food scraps as the total municipal materials collected curbside per capita per day	+1% Annually	N/A	(13.5)%	3.7%	
2	**Activity Objective: Increase expanded use of City-owned wheeled collection carts.**					
	% of service-provided households subscribe to a refuse-wheeled cart	>90%	17.0%	21.0%	25.0%	

Total municipal waste tonnages collected curbside increased 5.34% from FY2020 to FY2021.

PURCHASE OF SERVICES

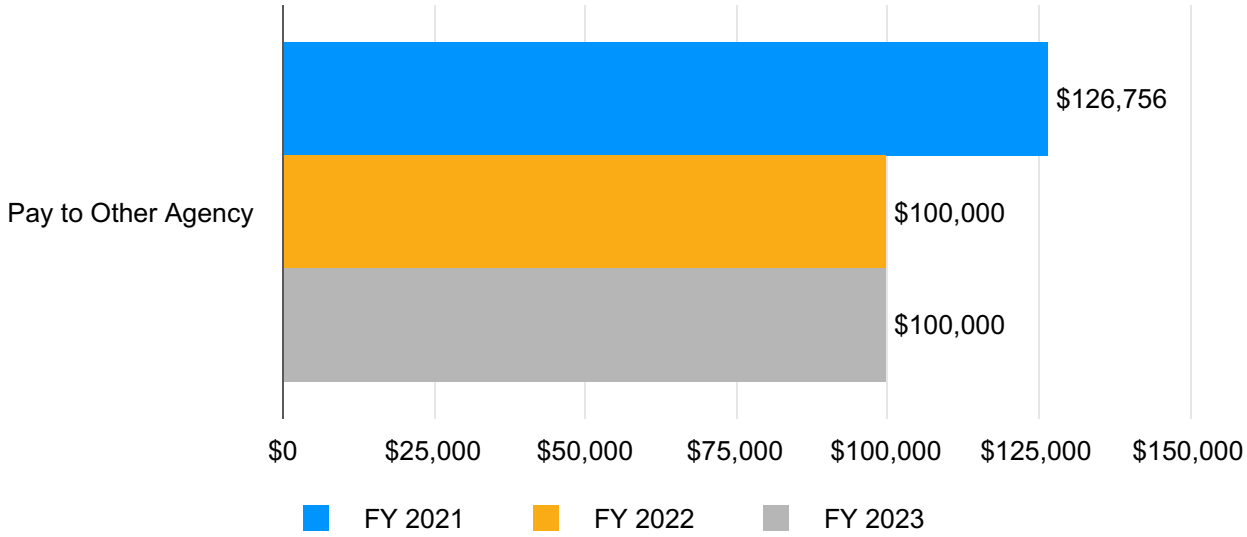
Purchase of services activities are those services that the City feels fit the goals and priorities of the City and are not required to be provided or would not be provided in the normal course of City business. In Fiscal Year 2014, an application process was implemented for the funding of purchase of service agencies.

Resources and Property Tax Support



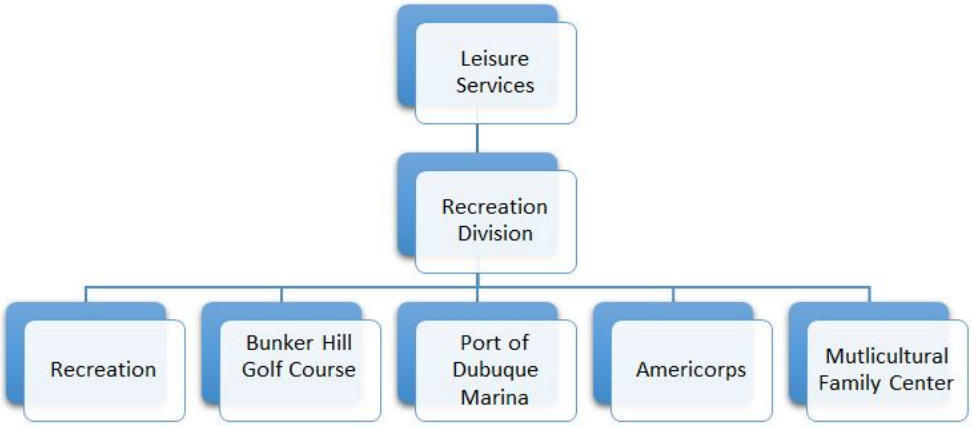
Purchase of Services is supported by no full-time equivalent employees. Pay to other agencies accounts for 100% of the department expense as seen below. Overall, the departments' expenses are expected to unchange by 0.00% in FY 2023 compared to FY 2022.

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

PLANNING

A focused increase on internal and external marketing to create a better awareness of offerings. A comprehensive re-tooling of program curriculum to include alternative learning opportunities and positively affect learning efficiencies outside of the school environment.

PEOPLE

Getting to better know each community area and working with the members of the community through communication tools like program surveys, community meetings, and outreach to better service the actual need.

PARTNERSHIPS

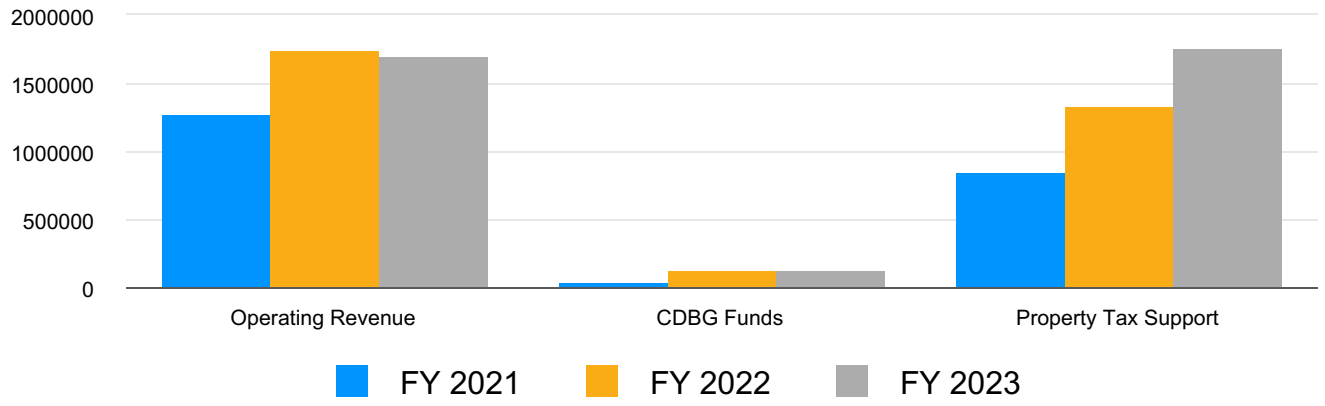
Recreation Division services were successful this past year due to a large number of partnering agencies and groups such as:

- Dubuque Community School District
- Dubuque County Extension
- The Four Mounds Foundation
- Boys and Girls Club
- Loras, Clarke, and University of Dubuque
- Dubuque County Conservation

LEISURE SERVICES
RECREATION DIVISION

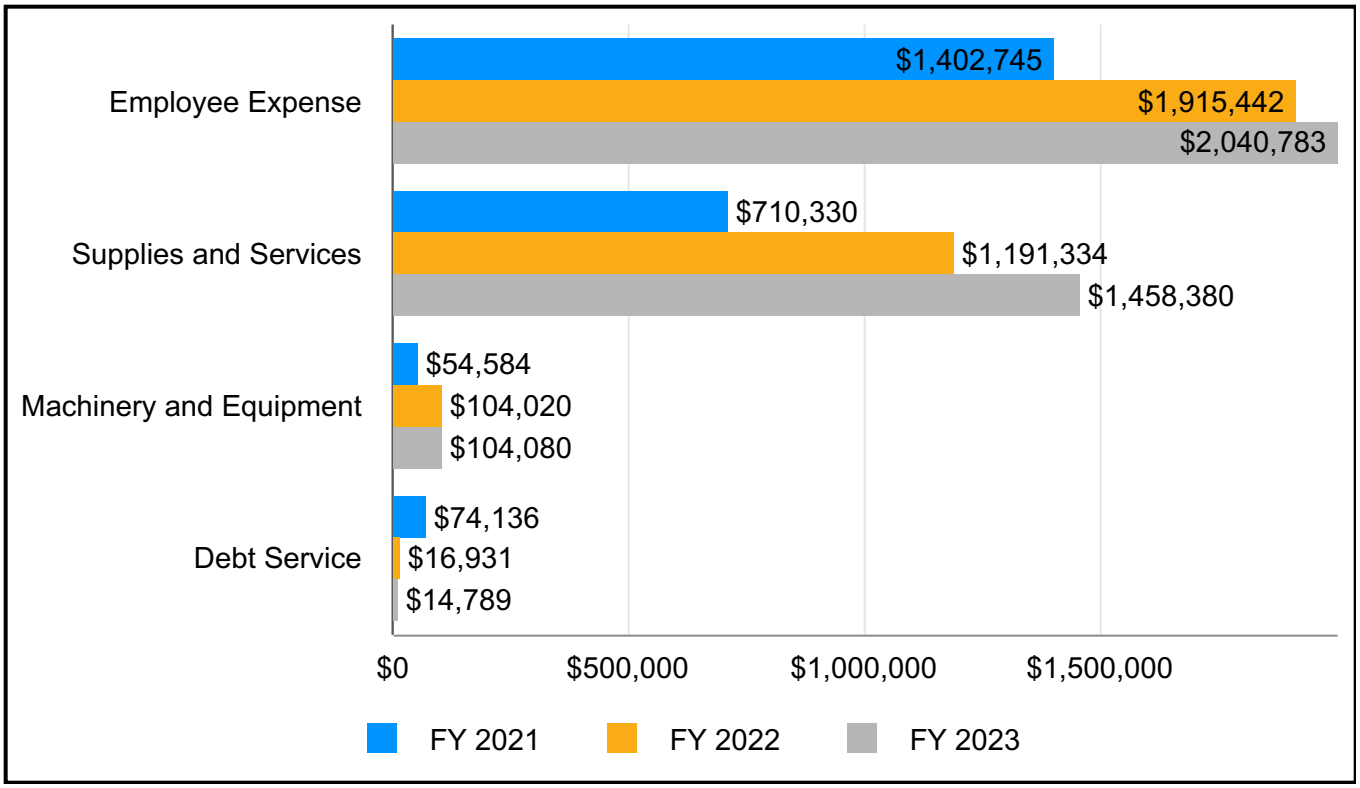
	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	**42.9496**	**42.75**	**42.75**

Resources and Property Tax Support



The Recreation Division is supported by 42.75 full-time equivalent employees, which accounts for 56.41% of the department expense as seen below. Overall, the department's expenses are expected to increase by 12.09% in FY 2023 compared to FY 2022.

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.

Recreation Programming Funding Summary			
	FY 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$1,117,754	$2,027,058	$2,128,776
Resources	$240,611	$633,737	$565,025

Recreation Programming Position Summary	
	FY 2023
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
Total FT Equivalent Employees	**31.81**

Performance Measures

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
	City Council Goal: Diverse Arts, Culture, Parks, and Recreation					
1	**Activity Objective: Improve quality of life for residents by expanding and enhancing organized recreation activities.**					
	# of program opportunities offered through registration system	N/A	258	448	600	N/A
	# average total of participation per program offered annually	+.25	14.23	5.72	9	
	% of annual programs offered running (i.e. not canceled)	+1%	62%	53%	75%	
	# of Rec & Roll trailer deployments	N/A	34	77	55	N/A
	City Council Goal: Partnerships for a Better Dubuque					
2	**Activity Objective: Develop, increase, and retain partnerships in order to provide quality and affordable program opportunities for residents.**					
	# of partnerships resulting in a program	40+	20	30	40	
	City Council Goal: Robust Local Economy					
3	**Activity Objective: Develop and provide quality entry-level job opportunities for youth and adults in the community.**					
	$ in salary costs for seasonal employees only (not including IPERS or SS)	N/A	$476,735	$340,469	$739,791	N/A
4	**Activity Objective: Provide accessible, affordable, educational, and positive programming for those who many not have the financial resources to participate.**					
	# of free programs provided to those who qualified as low-income (does not incl. drop-in ex. playground, open gym, etc.)	60	9	56	60	
	% of total Recreation program low-income registrants who were served by free programs	70%	99%	50%	70%	
	# available scholarships for recreational programming	200	150	200	200	
	% of awarded scholarship credits that were redeemed for recreational programs	100%	14%	36%	100	
	% of total swim passes issued that were purchased by low-income residents	50%	0%	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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$792,308	882,620	926,353
Resources	$863,452	936,808	929,407

Bunker Hill Golf Course Position Summary	
	FY 2023
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
Total FT Equivalent Employees	**8.86**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Expand upon golf lesson programs offered to grow the game of golf and promote hospitality through quality customer service practices.**					
	# of Youth participating in free golf lessons	+5%	10	0	12	
	Youth Camp Participation	+5%	37	34	40	
	Participation by Women	+5%	27	29	32	
	Couples League	+5%	22	28	32	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$218,534	$282,918	$329,914
Resources	$176,033	$181,026	$208,926

Port of Dubuque Marina Position Summary	
	FY 2023
Facilities Supervisor - Dock	0.33
Facilities Supervisor - C-Store	0.34
Marina Cashier/Clerk	0.83
Dock Worker	0.58
Total FT Equivalent Employees	**2.08**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Become a more visible and high-traffic docking location.**					
	increase # of docking customers	600	277	363	400	

City Council Goal: Financially Responsible, High-Performance Organization

2	**Activity Objective: Increase overall sales at the convenience store and additional revenue opportunities through programs and partnerships.**					
	decrease % of property-tax support	<20%	30%	19%	40%	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$362,477	$440,950	$652,443
Resources	$355,002.43	$362,355	$417,704

AmeriCorps Position Summary	
	FY 2023
AmeriCorps Coordinator	1.00
Community Outreach Coordinator	1.00
Comm Diversion/Prevention Coordinator	1.00
Secretary	1.00
AmeriCorps Program Director	1.00
Total FT Equivalent Employees	**5.00**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	Program Year (Sept - Aug) 2020 - 2021 Actual	2021 - 2022 Estimated	2022 - 2023 Estimated	Performance Indicator
1	**Activity Objective: Ensure all students read at grade-level by third grade through reading tutoring for K - 3rd grade students.**					
	# of students supported through AmeriCorps Partners in Learning Program	500	15*	250	300	
	% of students participating in the AmeriCorps Campaign for Grade-Level Reading who improved literacy risk levels.	90%	6%*	70%	80%	

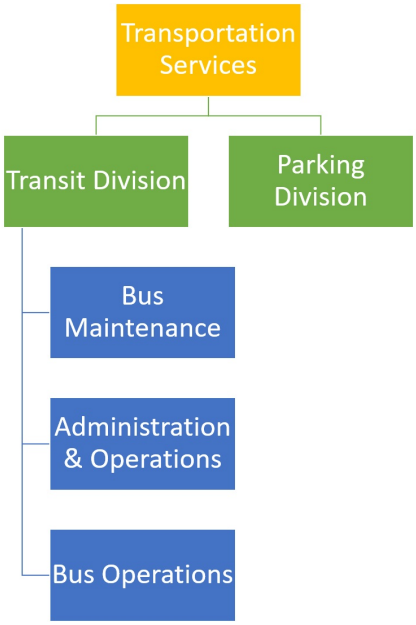
*2020-2021 Program implementation and data collection was severely impacted by COVID-19. Only 15 of the 249 students served, only 15 student reached program dosage requirements. Only 1 student improved by a risk level.

2	**Activity Objective: Provide Dubuque Teens with safe, caring, adult role models so youth want to attend school, after-school programs, and summer programs.**					
	% of participating teens who successfully graduated from the MFC's Summer Teen Empowerment Program	90%	85%	87.5%	90%	

City Council Goal: Partnerships for a Better Dubuque

3	**Activity Objective: Keep youth engaged in stimulating, educational activities and surrounded by positive role models during the summer months.**					
	# of youth served by AmeriCorps summer learning opportunities and events	500	818	2427	3000	

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

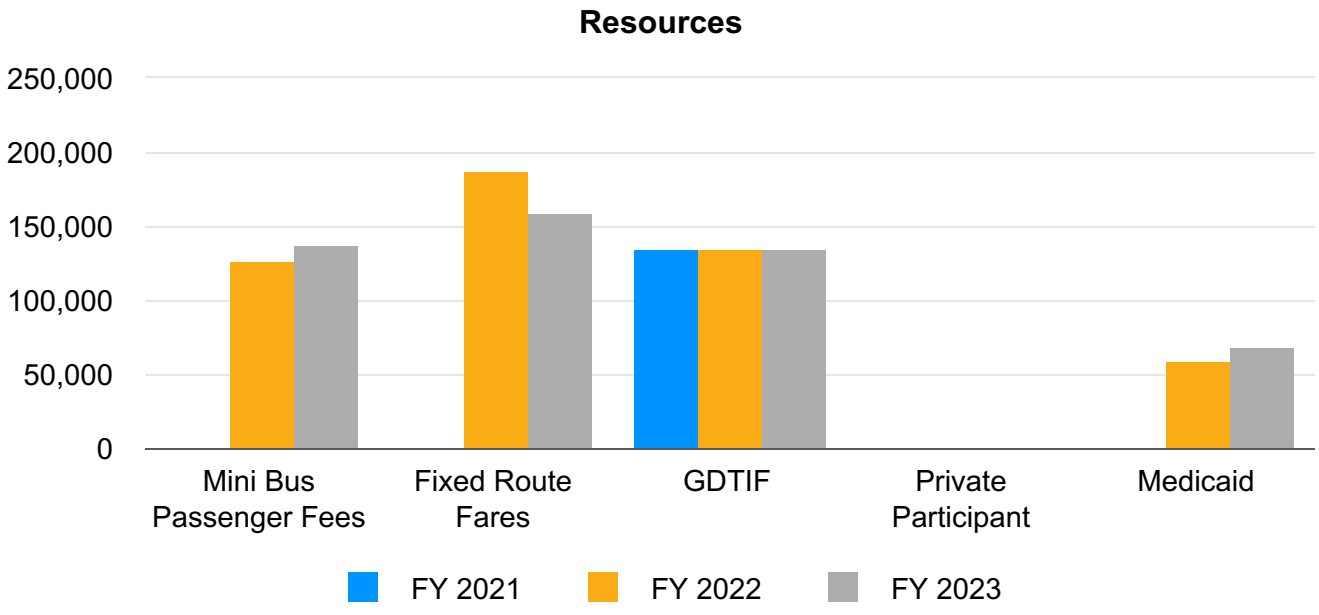
The Jule plans for the future through community surveys, focus groups, contacts with social service agencies, the Transit Advisory Board, and the Metropolitan Planning Organization.

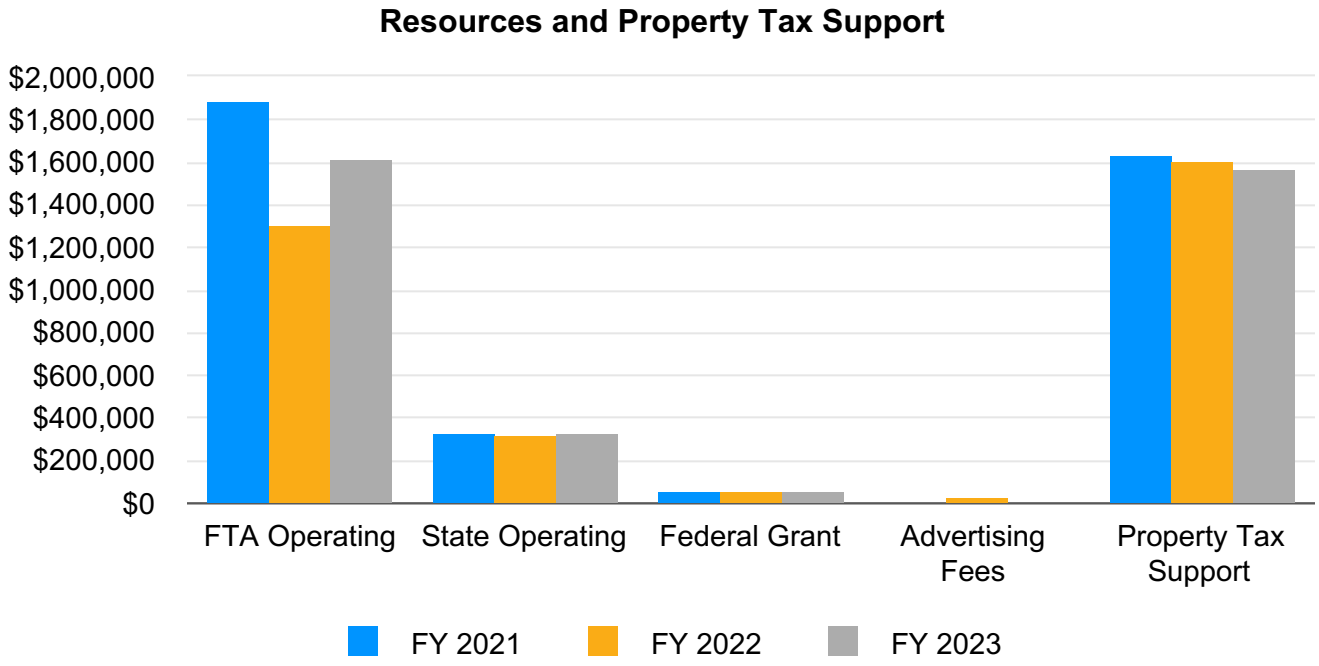
PARTNERSHIPS

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 2021	FY 2022	FY 2023
Full-Time Equivalent	43.81	43.10	43.31

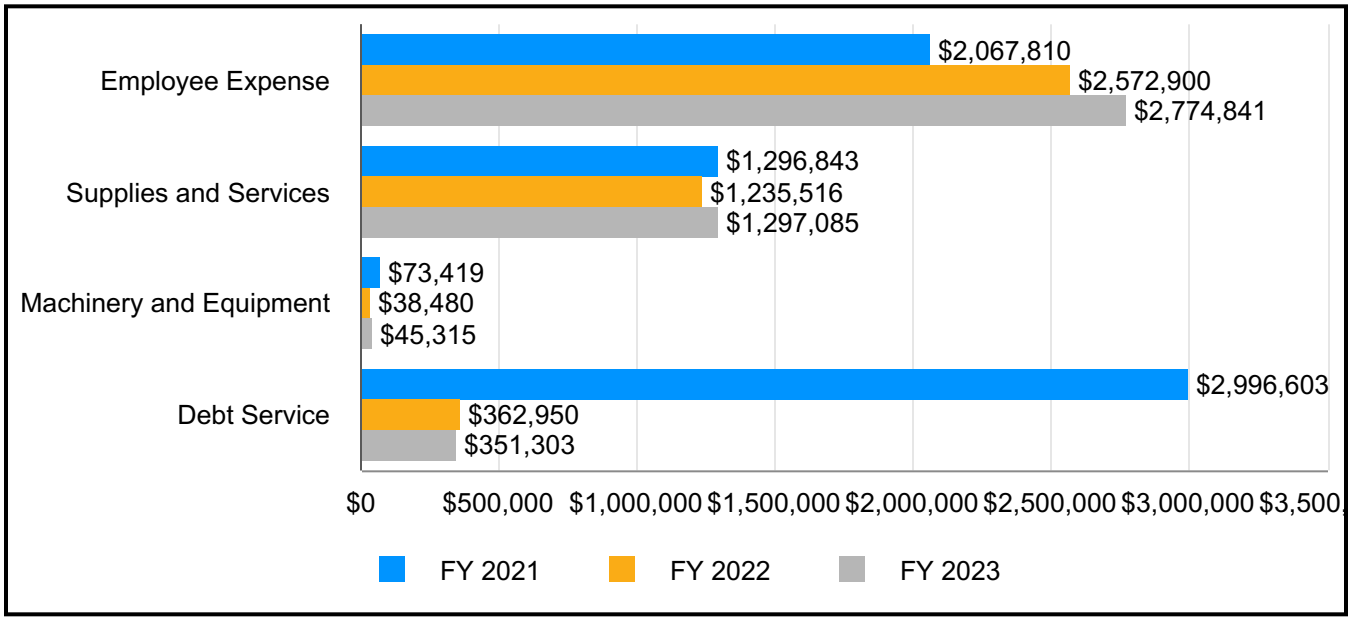




The Transit Division is supported by 43.31 full-time equivalent employees, which accounts for 62.10% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 6.15% in FY 2023 compared to FY 2022.

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 or 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$696,436	$796,321	$857,590
Resources	$638,824	$1,169,912	$538,774

Administration and Operations Position Summary	
	FY 2023
Confidential Account Clerk	0.70
Transportation Analyst	0.50
Operations Supervisor	1.00
Transportation Services Manager	0.50
Dispatcher FT	2.00
Dispatcher PT	0.98
Driver Trainer	0.55
Total FT Equivalent Employees	**5.53**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Provide consistent and clear communication of passenger information and expectations.**					
	# Facebook Followers	1000	807	846	950	
	# Notify-Me Subscribers	300	248	271	285	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$2,566,278	$2,881,343	$3,058,403
Resources	$1,091,391	$3,142,583	$1,658,397

Bus Operations Position Summary	
	FY 2023
Bus Operator FT	8.00
Bus Operator PT	14.01
Mini-Bus Operator FT	7.00
Mini-Bus Operator PT	5.31
Bus Operator-Trolley Route	0.03
Total FT Equivalent Employees	**34.35**

Performance Measures

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
City Council Goal: Connected Community						
1	**Activity Objective: Connect people to opportunity by providing access to transit services so people can get to work, school, and recreational activities.**					
	% of residents who live within a 5 minute walk from a bus stop	92%	92%	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)	400,000	376,873	317,087	393,000	
2	**Activity Objective: Improve transit travel time so individuals can spend less time on the bus and more time doing what they choose.**					

	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	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
City Council Goal: Partnerships for a Better Dubuque						
3	**Activity Objective: Partner with non-profits, colleges, and other City departments to make accessing transit passes and services simple and affordable.**					
	# of partner organizations that purchase bulk passes at non-profit discounted rate and provide them to clients in need	10	9	9	9	
City Council Goal: Vibrant Community						
4	**Activity Objective: Promote equity by providing the same opportunity for use of public transit services to those with disabilities as those without.**					
	# 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%	50%	50%	55%	
	# of Medicaid fares (minibus)	2,000	2,174	1,165	1,400	

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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$163,901	$169,232	$201,248
Resources	$340,674	$228,807	$48,435

Bus Maintenance Position Summary	
	FY 2023
Service Worker	2.00
Laborer PT	0.28
Total FT Equivalent Employees	**2.28**

Performance Measures

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
City Council Goal: Financially Responsible, High-Performance Organization						
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.**					
	# at-fault accidents	0	7	7	7	
	# 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

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.

PEOPLE

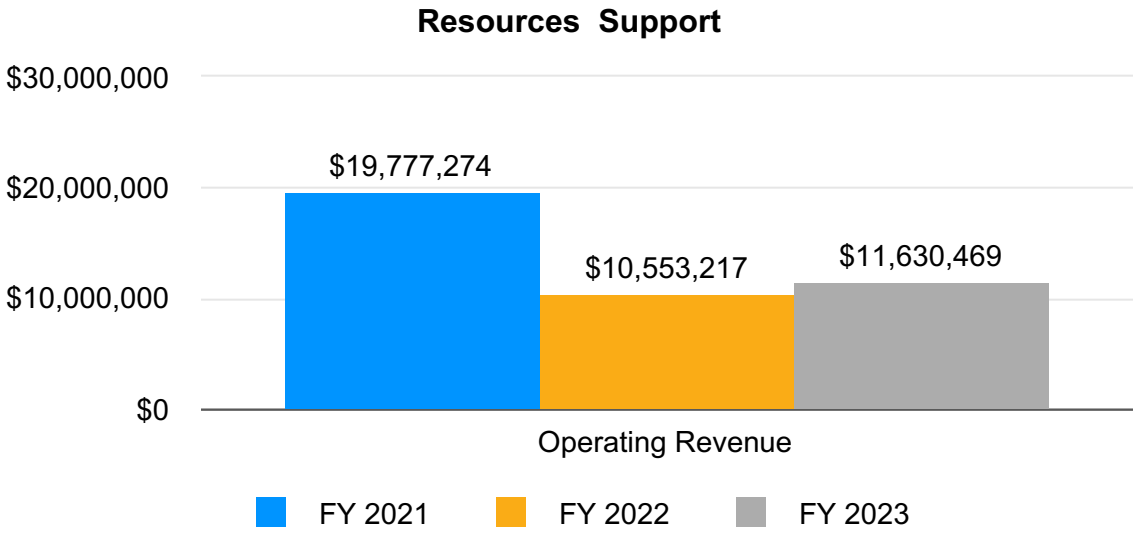
Employees of the Water Department are provided training to ensure the maintenance of the appropriate licenses required by the Iowa Department of Natural Resources. Other job-related educational training is provided to broaden employee skills and increase productivity.

PARTNERSHIPS

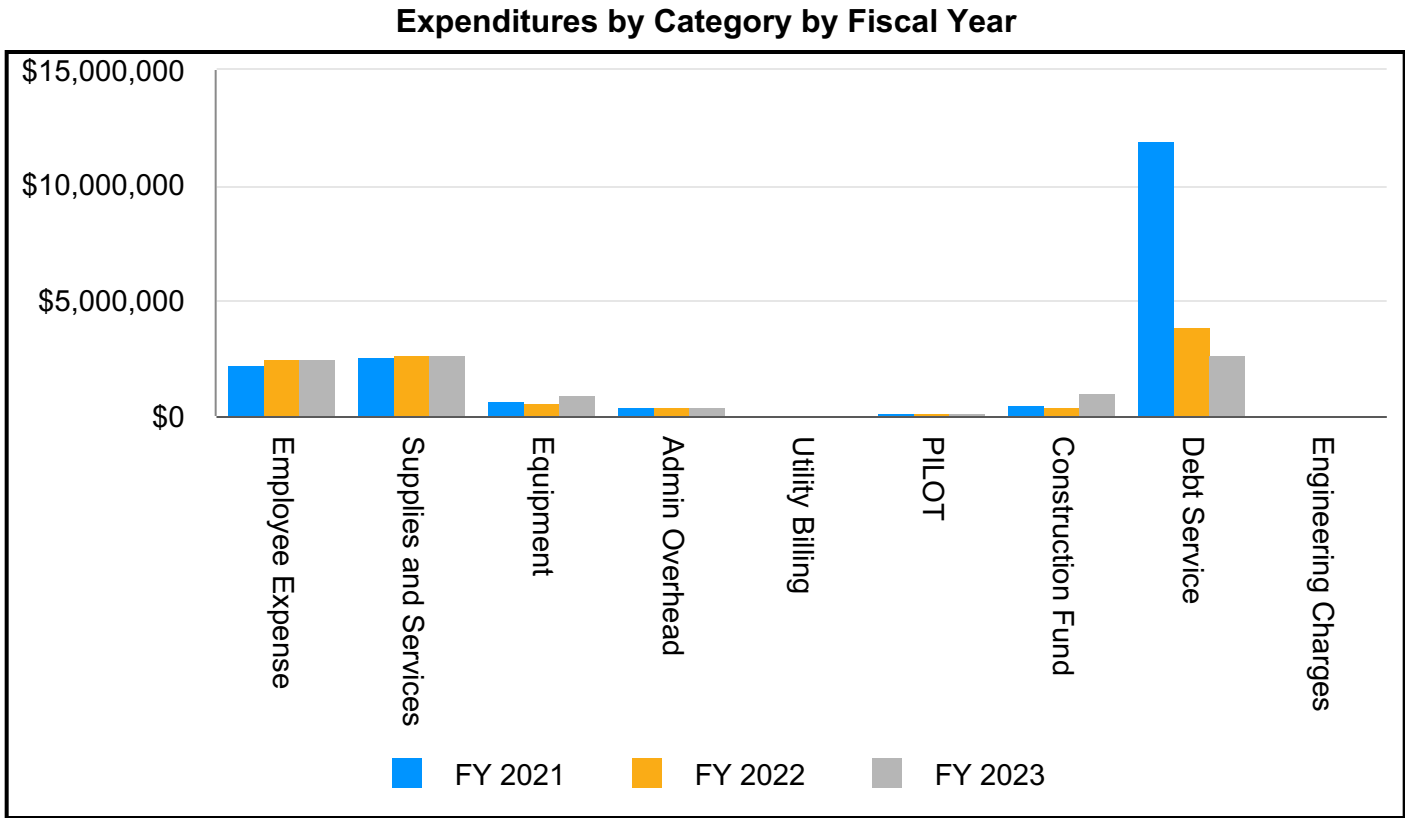
The Water Department is involved in Community Activities/Partnerships/ Outreach programs such as Water Conservation Educational Program and the Smarter City Initiative. The Water Department provides tours of its Eagle Point Treatment Plant to local schools and organizations.

WATER DEPARTMENT

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	26.07	26.07	26.07



The Water Department is supported by 26.07 full-time equivalent employees, which accounts for 23.93% of the department expense as seen below. Overall, the department's expenses are expected to decrease by -1.25% in FY 2023 compared to FY 2022.



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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$12,772,117	$4,958,327	$3,684,775
Resources	$—	$—	$—

Water Administration Position Summary	
	FY 2023
Water Department Manager	1.00
Confidential Account Clerk	1.00
Water Engineering Assistant	1.00
GIS Specialist	1.00
GIS Intern	0.50
Total FT Equivalent Employees	**4.50**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Maintain a financially-viable water utility.**					
	# of hours that staff are completing annual training (hrs) to support CEUs and professional development in emergency response	20	35	35	35	
	Reduction of Water Quality Issues per 100 miles of Pipe	<20	21	22	24	
	% of lost/unaccounted for water	<18%	16.5%	18%	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	1.04	1.0	1.0	
	# New Commercial connections/ partnerships (per year)	1/yr	3/yr	3/yr	1/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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$2,493,525	$2,672,673	$2,646,640
Resources	$1,400	$—	$1,400

Plant Operations and Maintenance Position Summary	
	FY 2023
Electronic Technician	1.00
Equipment Mechanic	1.00
Plant Operator I	1.00
Plant Operator II	1.00
Plant Operator III & IV	1.00
Plant Operator IV	3.00
Water Operations Supervisor	1.00
Total FT Equivalent Employees	**9.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Provide water treatment and distribute high-quality, clean drinking water that meets or exceeds drinking water regulations.**					
	# 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	1.0	
	Cost Effectiveness of the Treatment Process (O&M Cost/MG, thousands)	<or= 1.0	0.94	1.07	1.0	

The **2021 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$2,396,882	$2,020,699	$2,968,919
Resources	$19,628,845	$10,530,750	$11,483,981

Water Distribution Position Summary	
	FY 2023
Equipment Operator II	1.00
Water Distribution Maintenance Worker	6.50
Water Distribution Foreman	1.00
Water Distribution Supervisor	1.00
Custodian I	0.07
Total FT Equivalent Employees	**9.57**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Ensure the integrity of the distribution system piping system.**					
	# of breaks per 100 miles of pipe	<15	27	25	23	
	Operation of 10% of system valves annually	775	314	775	264	
	Hydrant effectiveness (out of service rate) <1% or 25FH	<1%	0%	<1%	>1%	
	O&M costs for water per 100 miles of pipe (thousands per 100 miles)	<343**	311	348	345	

** 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 water distribution system is composed of 330.14 miles of public water mains ranging in diameter from 4" up to 30"; 8,008 control valves; and 2,606 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$510,526	$372,755	$383,737
Resources	$156,327	$112,658	$158,071

Water Meters Position Summary	
	FY 2023
Water Meter Repair Worker I	2.00
Water Meter Repair Worker II	1.00
Total Full-Time Equivalent Employee's	**3.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**Activity Objective: Minimize the possibility of contamination in the distribution through the installation of backflow prevention devices.**					
	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	**Activity Objective: Respond to customer inquiries in a timely manner to maintain consumer confidence in the water utility.**					
	Respond to technical Meter Department service issues.	100%	100%	100%	100%	
	Enhanced meter reading accuracy, larger users: O&M on all large meters (>3") per AWWA standards (lg meter/yr)	24/yr	10/yr*	0/yr*	24yr	

*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

PLANNING

The W&RRC has ongoing planning and implementation for several environmental issues including spill prevention plans, Bio-Solids Management and Nutrient Reduction.

PEOPLE

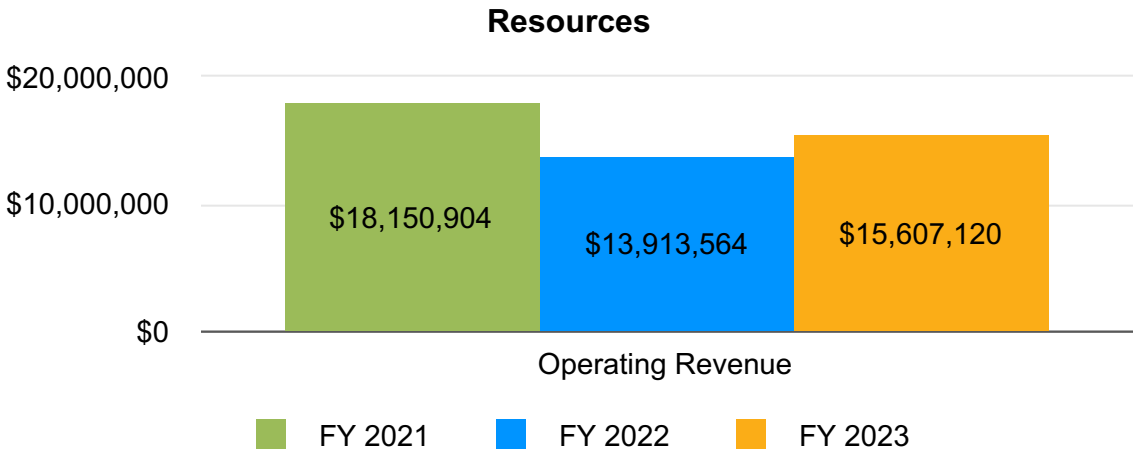
W&RRC Staff, Health Department, Engineering and Public Works provided the majority of our City relationships. We also maintain relationships with local industries, the Resilient Community Advisory Commission and Regional/Local Engineers.

PARTNERSHIPS

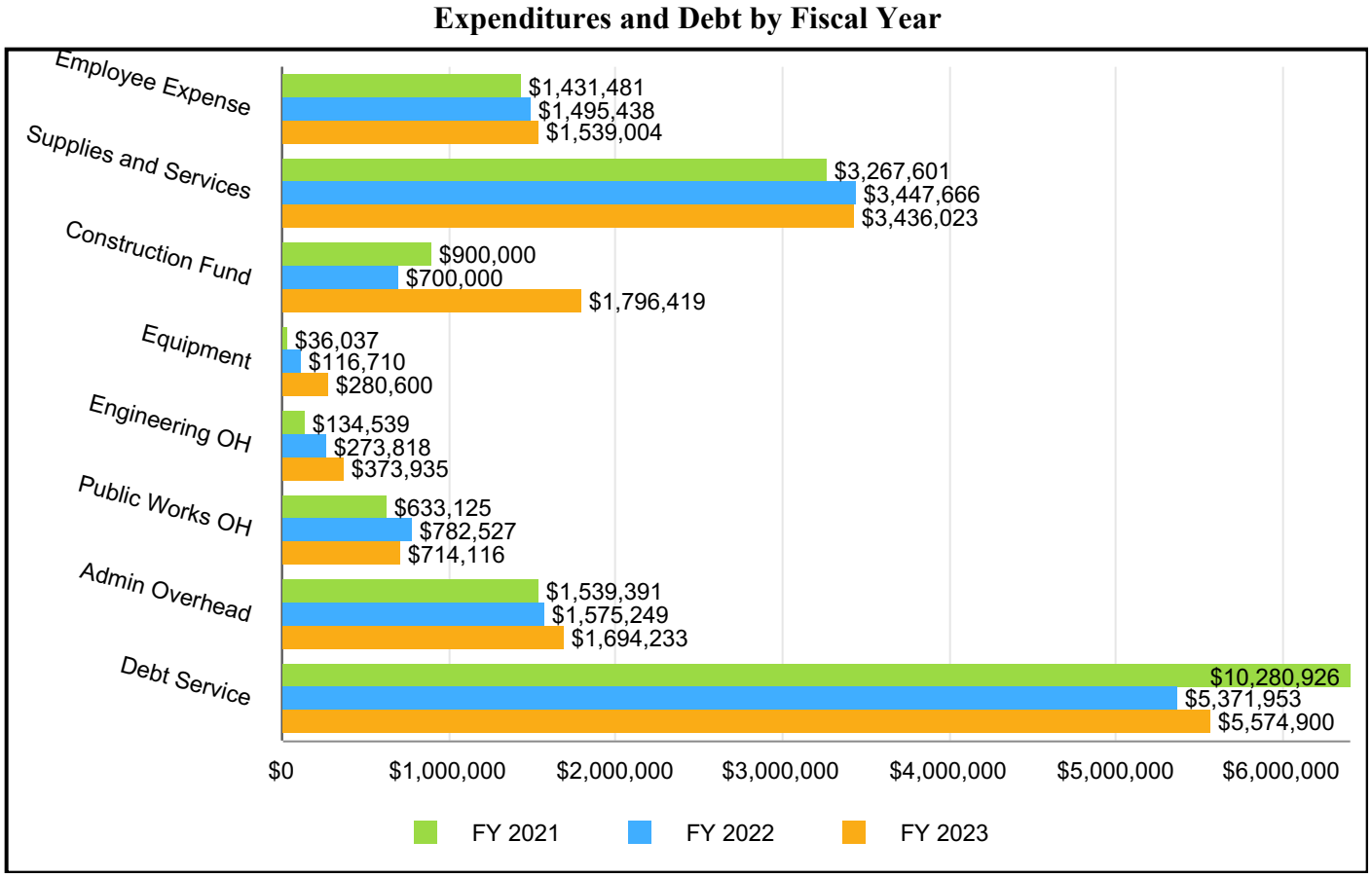
The W&RRC maintains partnerships with City Departments, Iowa Department of Natural Resources, USEPA, Local Industries and local/regional/service providers.

WATER & RESOURCE RECOVERY CENTER

	FY 2021	FY 2022	FY 2023
Full-Time Equivalent	15.00	15.00	15.00



The Water Resource Recovery Center is supported by 15.00 full-time equivalent employees, which accounts for 21.82% of the department expense as seen below. Overall, the department's expenses are expected to increase by 9% in FY 2023 compared to FY 2022.



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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$9,649,367	$9,957,154	$10,335,597
Resources	$18,018,933	$13,783,358	$15,476,185

Operations and Maintenance Position Summary	
	FY 2023
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	1.00
PLANT OPERATOR GRADE IV	1.00
CONFIDENTIAL ACCOUNT CLERK	1.00
Total FT Equivalent Employees	**11.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY20 Actual	FY 2021 Actual	FY 2022 Estimated	Performance Indicator
1	**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/rivers.**					
	# 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	
3	**Activity Objective: Increase energy production for use at the W&RRC.**					
	% 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 2021 Actual	FY 2022 Budget	FY 2023 Adopted
Expenditures	$363,595	$462,818	$487,541
Resources	$118,811	$126,645	$124,214

Environmental Monitoring Position Summary	
	FY 2023
Lab Supervisor	1.00
Lab Technician	2.00
Environmental Coordinator	1.00
Total FT Equivalent Employees	**4.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY20 Actual	FY21 Actual	FY 2022 Estimated	Performance Indicator
1	**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.**					
	# of sanitary sewer overflows caused by fats, oils, and grease	0	0	1	0	
2	**Activity Objective: Ensure a safe water supply in support of the Water Department.**					
	# of avg. water samples analyzed per week from various locations in the City	16	16	16	16	

POLICY GUIDELINES

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THE CITY OF DUBUQUE
Masterpiece on the Mississippi

Dubuque All-America City NATIONAL CIVIC LEAGUE 2007★2012★2013 2017★2019

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

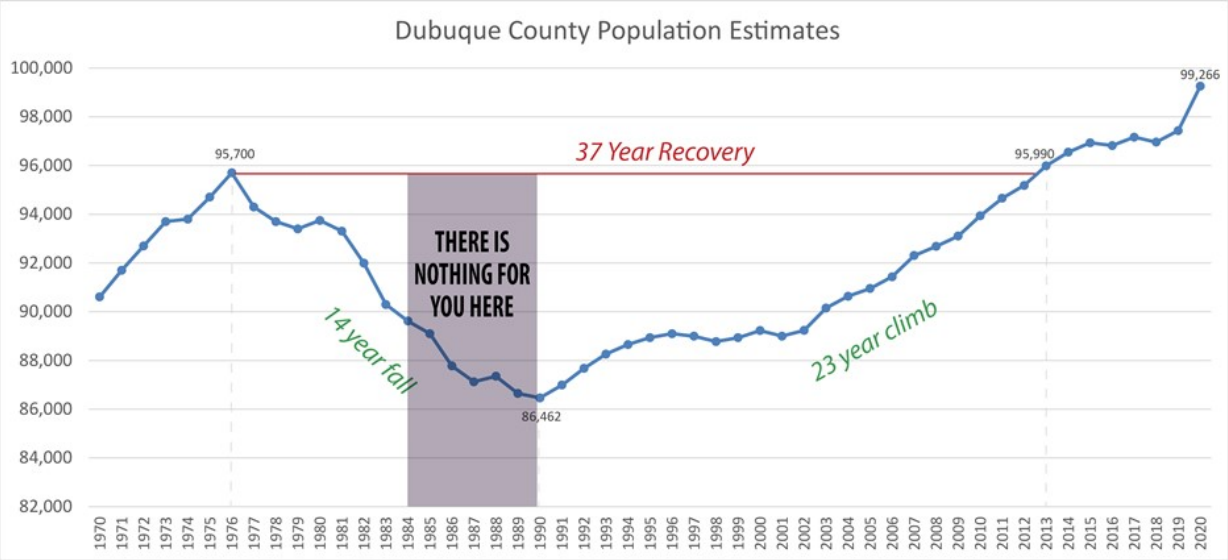
SUBJECT: Public Hearing for Resolution Establishing Maximum Property Tax Dollars for Fiscal Year 2023

DATE: February 14, 2022

It is my goal that the Fiscal Year (FY) 2023 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 2021 annual goal setting session. To enable staff to finalize the recommended budget, the City Council must first set the maximum property tax levy for FY2023.

This year's budget recommendation is the most complex that I have submitted since I joined the City of Dubuque in 1993. As our community, nation, and the world continue to deal with the many implications of the ongoing COVID-19 pandemic, the City is responding to a myriad of other issues that impact City operations as well as Dubuque residents and stakeholders.

As you can see in this chart, the City has climbed out of a decade's long hole achieving growth that few other communities in Iowa have experienced. To maintain this momentum, there must be continued investment.



COVID19-Related Cost Increases
Supply chain issues and rising prices for fuel, vehicles, equipment, construction materials, electronics, and more are impacting the operating expenses of many City departments. Like the private sector, the City is also facing significant challenges in filling staff vacancies and new positions as Iowa's workforce crisis continues to manifest itself through record low unemployment and significant employee turnover. (Dubuque County's unemployment reached almost 13% in April 2020 during the COVID shutdown and was just 3.1% in December 2021.) It's also important to note that our workforce is smaller. In November, Dubuque

County's civilian labor force totaled 54,500, compared to 56,800 in November 2019. Clearly, it is an extremely competitive market for employees in all fields and levels. That is being reflected in increased wages for employees in businesses across the city. From November 2020 to November 2021, the average hourly wage in Dubuque increased from $27.52 to $28.07.

From January 2010 to January 2020, Dubuque homes had an average increase in valuation of 17.3%, or 1.5% per year. During that same time frame, the average increase in valuation of industrial properties increased 4.8% (0.43% per year) and commercial/multi-residential properties increased 25.1 % (2.3 % per year).

The next few years in Dubuque is going to see a significant investment in the following:

1. Community Safety
2. Roads and Infrastructure
3. Economic Development
4. Improved Customer Service
5. High Quality of Life in an Equitable Community
6. Identifying and Funding Important Initiatives to Support Employees

This is evident in what is occurring in calendar year 2022 and what is being further proposed in the FY 2023 budget recommendation and the accompanying 5-year Capital Improvement Program.

This will be accomplished while furthering the over arching goal of "Creating an Equitable Community (and organization) of Choice."

Community Safety

In the area of public safety, the City will add seven Firefighter positions, in addition to the two that have been added over the last few years, allowing for a third ambulance to be staffed seven days a week 24 hours a day, improving ambulance response times across the community. The additional positions will also decrease the demand for Firefighters to work overtime and give them a better chance to take vacation time, better supporting their mental and physical health. This further enhances a Fire Department that as an Insurance Services Office Class II Fire Department is ranked in the top 3% of the over 48,000 Fire departments in the United States. The Dubuque Fire Department is one of less than 300 Fire Departments internationally to receive accreditation by the Commission on Fire Accreditation International. It is no wonder that when asked to rate all of Dubuque's public services for 2020-2021, local CEOs, business owners, and top managers rated Dubuque's fire service #1 and its ambulance service #2. Using a scale with 1 being low and 7 high, the fire service scored an average of 6.36 and ambulance 6.19.

I am further recommending that some of the part-time hours in the 911 Emergency Communications Center be replaced with the hours of another full-time position.

From a policy perspective, the City will invest hundreds of thousands of dollars to arm our Police Officers with tasers, a way to keep our Police Officers safe while minimizing the use of force needed to subdue a criminal and reducing the chance of serious injury to an aggressive suspect. The City will also continue the aggressive deployment of security cameras, which is being made easier as ImOn Communications has committed to deploying fiber optic cable across the entire Dubuque community over the next 3 years. The City will also invest well over $100,000 to significantly enhance our technological capabilities to integrate both the Police Department's body camera and car camera systems to enhance the value of these important tools. The City is also committed to aggressively filling the many vacancies in the Police Department caused by the hiring freeze during the economic crisis caused by the pandemic.

Last year, the City created a new department, the Office of Shared Prosperity and Neighborhood Support, with three full-time and one part-time position and hired Anderson Sainci as the new Director. This year I am proposing the creation of a restructured division in the Leisure Services Department that will be led by Heather Satterly, the current AmeriCorps Director. This new division will be titled, Community Partnerships and Diversion, and consists of the two new full-time positions created in FY2022 focused on diversions from criminal court and identifying community service opportunities to avoid a criminal record. This division will continue to have responsibilities for AmeriCorps.

Roads and Infrastructure

Following the opening of the Southwest Arterial in 2020, the opening of the new Highway 20 interchange at Swiss Valley Road in 2021, the reconstruction of Chavenelle Road, the reconstruction of North Cascade Road, and the resurfacing of over 10 miles of streets by Public Works crews in 2021, the City will be further pursuing street improvements.

In 2022 the Northwest Arterial from John F. Kennedy Road to Highway 20 will be resurfaced, with multiple intersection improvements, at a cost of over $8 million. The Iowa Department of Transportation is beginning to study the eventual full reconstruction of the intersection of Highway 20 and the Northwest Arterial, including the closing of the southern leg of the intersection, to greatly improve traffic flow.

Dubuque County will be reconstructing sections of John Deere Road with major intersection improvements.

Implementation of the East-West Corridor Study will continue with three new roundabouts constructed in the latter part of the 5 year Capital Improvement Program.

The City will be submitting a $35 million federal infrastructure grant application to build a railroad overpass at 14th Street and a reconstruction of Elm Street and 16th Street with multiple intersection improvements all in the complete streets format.

The Public Works Department will again have the resources available to resurface 10 miles of city streets, instead of the usual 5 miles.

The City will be improving the Mississippi River bank in the South Port of Dubuque to better protect the sanitary sewer force main from river traffic accidents.

The City will spend tens of millions of dollars to improve the Catfish Creek Sanitary Sewer Shed, replacing and upsizing much of the 70-year old sanitary sewer system and adding a major sanitary sewer lift station. This will allow the City to further eliminate polluting sanitary sewer overflows and be prepared for future growth to the West. The goal is to be eligible for tens of millions of dollars in federal infrastructure dollars to support this project.

The City will also be spending tens of millions of dollars to significantly upgrade and extend the City water distribution system, creating greater redundancy and reliability and preparing for development in the Southwest Arterial corridor. This potentially will also be supported by federal infrastructure dollars.

Economic Development

The City will be investing in the downtown, the Central Avenue corridor, improved Schmitt Island access, and the west end industrial parks. The new Crossroads Industrial Park will include finishing a development plan and then implementing phase one of that plan to make about 30 acres ready for development. Much of the infrastructure investment described herein also relates to economic development.

Improved Customer Service

The enhancements I described related to the Police Department, the Fire Department, the Office Of Shared Prosperity, and the new Community Partnerships and Diversion division (including a new Secretary position) in Leisure Services are examples of service enhancements. However, another significant customer service enhancement is the move to automated collection of refuse carts. This will not only increase customer convenience but it will improve the appearance of neighborhoods. The City refuse collection employees are currently required to handle people's trash, exposing them to fleas, bedbugs, viruses, and germs. They are also required to exit and enter the vehicle almost 700 times each day, over 3,000 times a week, and over 170,000 times a year. This is even in the winter, risking slipping on the ice and snow and constantly battering their feet, ankles, knees, hips and back. The last time this was considered there was discussion of the need for a pilot program and that has been completed and these carts work in Dubuque as they do across the Midwest and beyond. Using American Rescue Plan funds this implementation will not add to the cost of the refuse collection service.

High Quality of Life in an Equitable Community
While there are numerous park and trail projects in this budget, the City will be furthering equity by providing a paid holiday for City employees in celebration of Juneteenth.

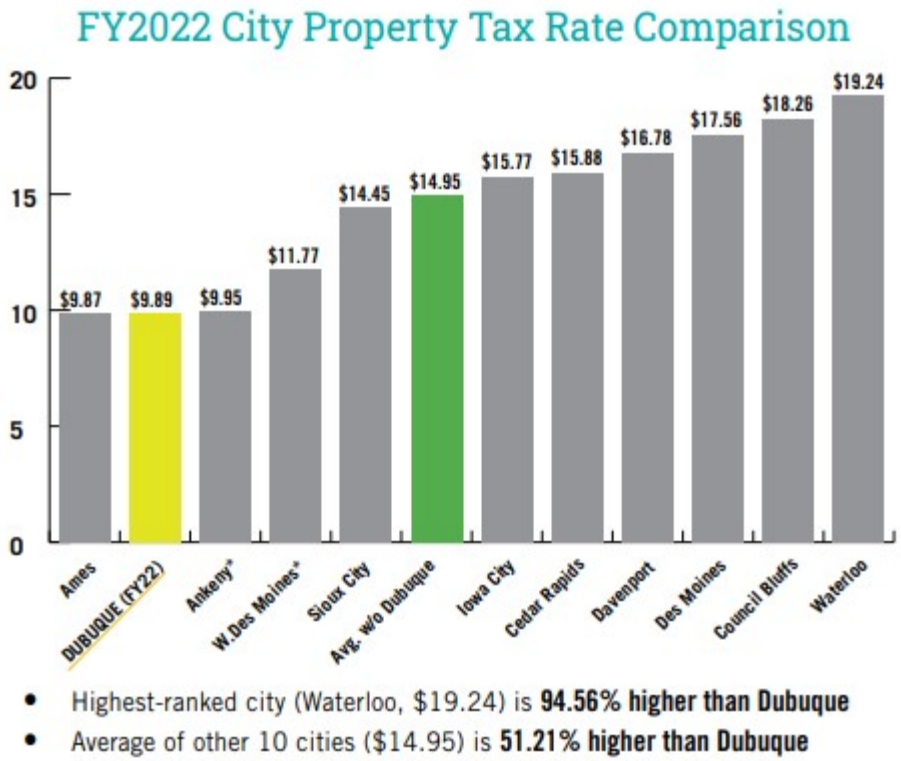
Identifying and Funding Important Initiatives to Support Employees
I have already described many of these important efforts. I am also recommending the addition of numerous new City positions in the organization to advance important initiatives and meet existing needs. The City Council has already approved through amendment two new positions in the Human Resources Department and a Project Manager position in Leisure Services. The FY2023 budget will recommend a new Assistant Fixed Base Operator position at the Dubuque Regional Airport, a new Secretary position in the City Clerk's Office, a full-time Climate Action Plan Coordinator in the Sustainability Office, the Teen Resiliency Corp, a Grant Analyst to support the Director of Strategic Partnerships, a full-time Utility Locator position in Engineering, additional Medical Director hours in the Fire Department, an additional Help Desk position and User Technology Specialist position in Information Services, changing from part-time to full-time a position at the Library working with the Maker Space, and an additional part-time Secretary in the Public Works Department. In addition, I am recommending funding the Fire Employee Health and Wellness Program.

Opportunities for Grants and Forgivable Loans
The Biden administration has successfully passed a large infrastructure bill, the Infrastructure Investment and Jobs Act and is also showing success at increasing funding to individual federal departments and grant programs. Also, the Biden administration has sent billions of dollars to the states for Governors to fund programs, some of which will lead to local government grant opportunities. This is creating a short window of time where communities across the country will be able to compete for grants and forgivable loans to fix age old problems and to create new growth opportunities. The challenge will be to get these projects ready to compete for these grants and to identify a source for matching dollars to be eligible for the grants. For instance, the Iowa Finance Authority now offers low interest State Revolving Funds (SRF) loans at very low interest rates. With the new programs, up to 50% of those loans will be forgivable. However, if the City is not willing to provide the 50% match, the City will be passing up the chance to complete major clean water projects at half price.

Property Tax
You will recall that in the current year (FY22 beginning July 1, 2021) City budget that was adopted by the Mayor and City Council in March 2021, there was a property tax rate reduction of 2.5%, which resulted in no increase in city property taxes for residential property, and a city property tax decrease for commercial property, industrial property, and multi-residential property. The change from FY2021 to FY2022 was as follows:

Property Type	Average Property Tax Cost Change from FY2021	% Property Tax Cost Change from FY2021
Residential	No Change	No Change
Commercial	$99.73 less	3.15% decrease
Industrial	$138.06 less	2.94% decrease
Multi-Residential	$144.99 less	7.64% decrease
FY 2021 Property Tax Rate	**FY 2022 Property Tax Rate**	**% Change**
$ 10.14	$ 9.89	2.5% Decrease

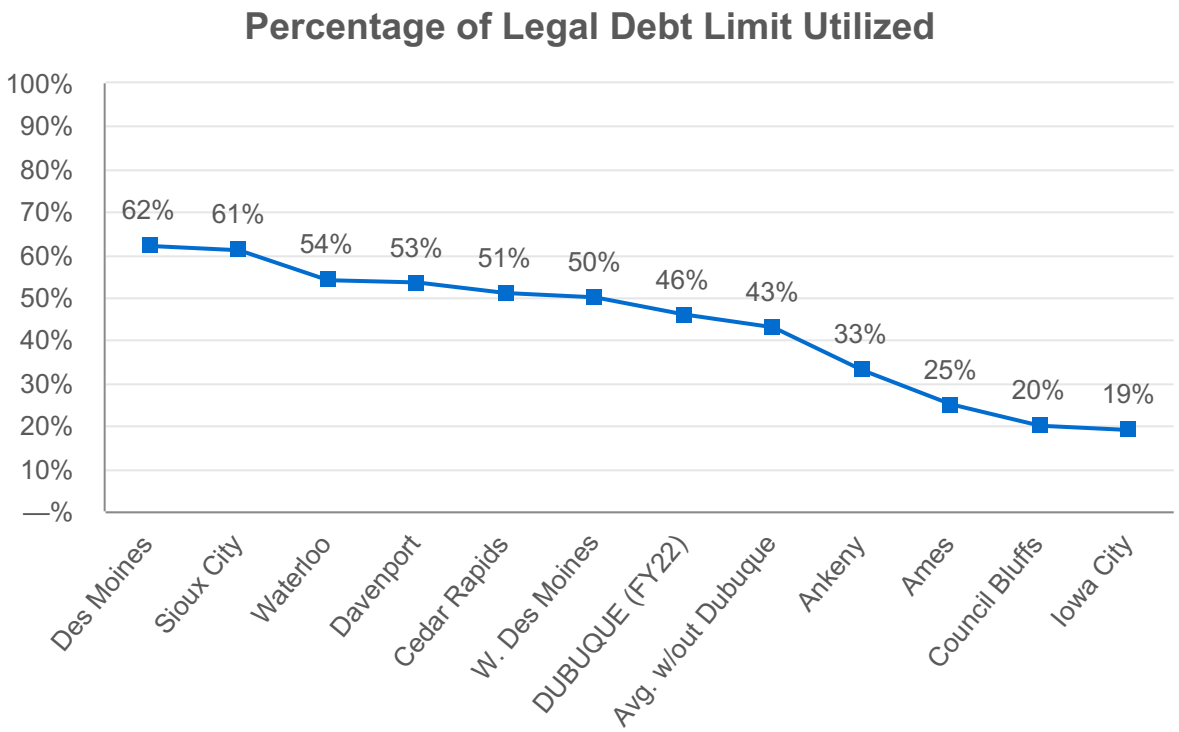
Dubuque compares very favorably with the ten other cities in the State of Iowa with a population greater than 50,000 with having the lowest property tax rate.



The above numbers relate to the current fiscal year, FY22. Next, I will describe how my recommendation will affect FY23 and beyond.

The FY2023 review of Capital Improvement Budget requests is not yet complete, so there are no revised FY2023 debt projections as of yet.

The following chart shows the percentage of legal debt limit utilized as of June 30, 2022:



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	FY2026
City's Spendable General Fund Cash Reserve Fund Balance	$31,089,468	$17,743,471	$17,743,471	$17,743,471	$17,743,471	$17,743,471
% of Projected Revenue	40.72%	22.78%	22.34%	21.90%	21.47%	21.05%

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 FY2023 budget recommendation is that the property tax rate be further reduced from the current $9.8890 per thousand dollars assessed value to $9.7169, a **1.74% decrease in the property tax rate**.

Targeting the same amount of property tax revenue in FY2023 as there was in FY2022 has the following impact on the different classes of property:

Property Type	Average Property Tax Cost Change from FY2022	% Property Tax Cost Change from FY2022
Residential	$22.74	2.96 %
Commercial	($105.40)	(3.43%)
Industrial	($131.28)	(2.88%)
Multi-Residential	($126.11)	(7.20%)
FY 2022 Property Tax Rate	**FY 2023 Property Tax Rate**	**% Change**
$9.8890	$9.7169	(1.74%)

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2021 property assessments, which impacts the FY2023 budget. The average residential property value increased 8.9%, resulting in the taxable value for the average homeowner calculation to increase from $146,467 to $159,503 (+8.9%).

In an effort to minimize the property tax impact on the average residential homeowner, the City calculates the property tax impact to the average residential property based on the residential rollback factor, impact of revaluation, and property tax rate.

City Tax Rates and % Change in Tax Rate:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2020	10.3314	
FY 2021	10.1440	-1.81%
FY 2022	9.8890	-2.51%
FY 2023	9.7169	-1.74%

The City has also been cognizant of the amount of property tax askings, maintaining the same level of property tax revenue over the past three fiscal years.

City Property Tax Askings and % Change in Property Tax Askings:

Fiscal Year	Tax Asking	% Change in Tax Asking
FY 2020	$26,296,081	
FY 2021	$26,202,568	-0.36%
FY 2022	$26,205,437	0.01%
FY 2023	$26,205,437	0.00%

Since the impact of COVID-19 beginning in March 2019, the City has minimized property tax increases to the various property classes. In FY2021, there were revaluations done that increased the taxable value for the properties considered multi-residential by approximately 17%. In FY2023, Residential property was revalued by the City Assessor by neighborhood for the January 1, 2021 property assessments, which impacts the FY2023 budget. The average residential property value increased 8.9%, resulting in the taxable value for the average homeowner calculation to increase from $146,467 to $159,503 (+8.9%).

The following charts show the impact on the average property classes for FY 2020 - FY 2023:

Impact on Average Residential Property:

Fiscal Year	$ Change	% Change
FY 2020	$770.17	
FY 2021	$769.08	-0.14%
FY 2022	$769.08	0.00%
FY 2023	$791.82	2.96%

Impact on Average Commercial Property:

Fiscal Year	$ Change	% Change
FY 2020	$3,160.71	
FY 2021	$3,169.30	0.27%
FY 2022	$3,069.57	-3.15%
FY 2023	$2,964.17	-3.43%

Impact on Average Industrial Property:

Fiscal Year	$ Change	% Change
FY 2020	$4,713.76	
FY 2021	$4,694.17	-0.42%
FY 2022	$4,556.11	-2.94%
FY 2023	$4,424.83	-2.88%

Impact on Average Multi-Residential Property:

Fiscal Year	$ Change	% Change
FY 2020	$1,737.92	
FY 2021	$1,896.65	9.13%
FY 2022	$1,751.66	-7.64%
FY 2023	$1,625.55	-7.20%

The FY2023 budget recommendation funds $2,106,011 for annually recurring improvement packages funded by property taxes in the General Fund and $907,872 for non-recurring improvement packages funded by FY2022 General Fund operating budget savings and increased revenue over projections.

For FY2023 there are $4,688,146 in general fund improvement package requests with a net property tax impact of $4,033,538, with $2,982,805 approved for funding.

Director of Finance and Budget Jennifer Larson recommends approval of the FY2023 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.

Iowa Senate File 634 was passed during the 2019 legislative sessions and made changes to Iowa city and county budgets and taxes for FY 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 2021. By State law, the budget that begins July 1, 2022 must be adopted by March 31, 2022.

In order to provide context for the basis of the recommended maximum property tax dollars recommended in FY2023, the FY2023 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 2021. 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, 2022 must be adopted by March 31, 2022.

In FY2022, the City levied for $26,205,437 in property tax revenue to support the general fund and in FY 2023 the budget guidelines would levy for $26,205,437 in property tax revenue to support the general fund. The FY2023 budget guidelines call for a 1.74% decrease in the property tax rate, which

would be a 2.96% or $22.74 tax increase for the average Dubuque homeowner, decrease in property tax for commercial (-3.43%, $-105.40), a decrease for industrial (-2.88%, $-131.28), and a decrease for multi-residential (-7.20%, $-126.11) properties.

	% Change	$ Change
Property Tax Rate	-1.72%	$-0.17
Property Tax Asking	0.00%	$0.00
Average Residential Payment	2.96%	$22.74
Average Commercial Payment	-3.43%	$-105.40
Average Industrial Property	-2.88%	$-131.28
Average Multi-Residential Property	-7.20%	$-126.11

Since 1989, the average homeowner has averaged an annual increase in costs in the City portion of their property taxes of 1.26%, or about $7.55 a year. If the State had been fully funding the Homestead Tax Credit, the increase would have averaged about $+4.65 a year.

The City Council is only considering the FY2023 property tax rate. The FY2024 - 2027 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 FY2024.

The City property tax rate projected in these budget guidelines and impact on the average residential property owner ($159,503 assessed value) is as follows:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2022	9.8890	-2.51%
FY 2023	$9.7169	-1.74%
FY 2024	$10.2090	5.06%
FY 2025	$10.5997	3.83%
FY 2026	$10.8632	2.49%
FY 2027	$11.1497	2.64%

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential Property	$ Impact on Avg. Residential Property
FY 2022	$26,205,437			
FY 2023	$26,205,437	0%	+2.96%	$+22.74
FY 2024	$27,856,757	+6.30%	+5.06%	$+40.10
FY 2025	$29,500,854	+5.90%	+3.83%	$+31.84
FY 2026	$30,838,822	+4.54%	+2.49%	$+21.48
FY 2027	$32,284,124	+4.69%	+2.64%	$+23.34

The recommended guideline is a 2.96% or $22.74 increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded. For context, a one percent increase in the tax rate will generate approximately $273,468. If the City Council were to vote to implement no increase in property taxes for the average homeowner instead of a $22.74 increase, $752,289 would need to be cut from the budget recommendation by reducing funding for improvement packages (Attachment I).

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2021 property assessments, which impacts the FY2023 budget. The average residential property value increased 8.9%. This revaluation of residential property resulted in the taxable value for the average homeowner calculation to increase from $146,467 to $159,503 (+8.9%).

The State's residential rollback factor will decrease from 56.4094% in 2022 to 54.1302% or a 4.04% decrease in FY2023. The decrease in the residential rollback factor decreases the value upon which each residence is taxed. This increased taxable value for the average homeowner ($82,621 taxable value in FY2022 and $86,339 taxable value in 2023) results in more taxes to be paid per $1,000 of assessed value.

For additional background, the Fiscal Year 2022 Dollars & Cents is attached.

For the proposed FY2023 budget, Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY22)) is 95% higher than Dubuque's rate, and the average is 54% higher than Dubuque. Dubuque's recommended FY2023 property tax rate is $9.7169 (decrease of 1.74% from FY2022). These comparisons might change once we learn the FY2023 property tax levies for these cities.

Fiscal Year 2023 City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Waterloo (FY22)	$18.97
10	Council Bluffs (FY23)	$17.83
9	Des Moines (FY23)	$17.56
8	Davenport (FY23)	$16.78
7	Cedar Rapids (FY23)	$16.03
6	Iowa City (FY23)	$15.73
5	Sioux City (FY23)	$15.44
4	West Des Moines (FY23)	$11.79
3	Ankeny (FY23)	$9.95
2	Ames (FY23)	$9.83
1	**Dubuque (FY23)**	**$9.72**
	AVERAGE w/o Dubuque	$14.99

Significant issues impacting the FY2023 budget include the following:

1. State Funded Backfill on Commercial and Industrial Property Tax

    a. Iowa Senate File 619 was signed into law by Governor Reynolds on June 16, 2021. The Bill provides that beginning with the FY2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base of the city or county grew relative to the rest of the state since FY2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY2014 through FY2021 will have the backfill phased out over a four-year period from FY2023 to FY2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY2023 to FY2029. The City of Dubuque's tax base grew at a rate less than the statewide average and will have a backfill phase out over a seven year period from FY2023 to FY2029. **Beginning in FY2023, the backfill will be eliminated over a seven year period.**

2. Gaming Revenue.

    a. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase $2,283,319 from $5,229,358 in FY2022 to $7,512,677 in FY2023 based on revised projections from the DRA due to a new lease agreement that was negotiated in FY22. This follows a $43,621 increase from budget in FY2022 and a $198,633 increase from budget in FY2021.

    b. On December 14, 2021, an amended lease took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment raised the lease payment from 1% of coin-in to 1.5% of coin-in.The amendment increased the amount retained by the DRA for the operating budget reserve from 5% to 10%. The lease amendment eliminates the $10,000 per month DRA payment to the Depreciation and Improvement Fund for facility maintenance. In addition, the distribution of net profit is now split three ways between the City, charities, and the Schmitt Island Master Plan Implementation from a two-way split between the City and charities. The amended lease has an expiration date of December 31, 2036.

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

    a. Beginning in FY2017 (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%	$752,366
2023	63.75%	$662,821
2024	54.13 %	$1,250,460
	Total	**$5,690,044**

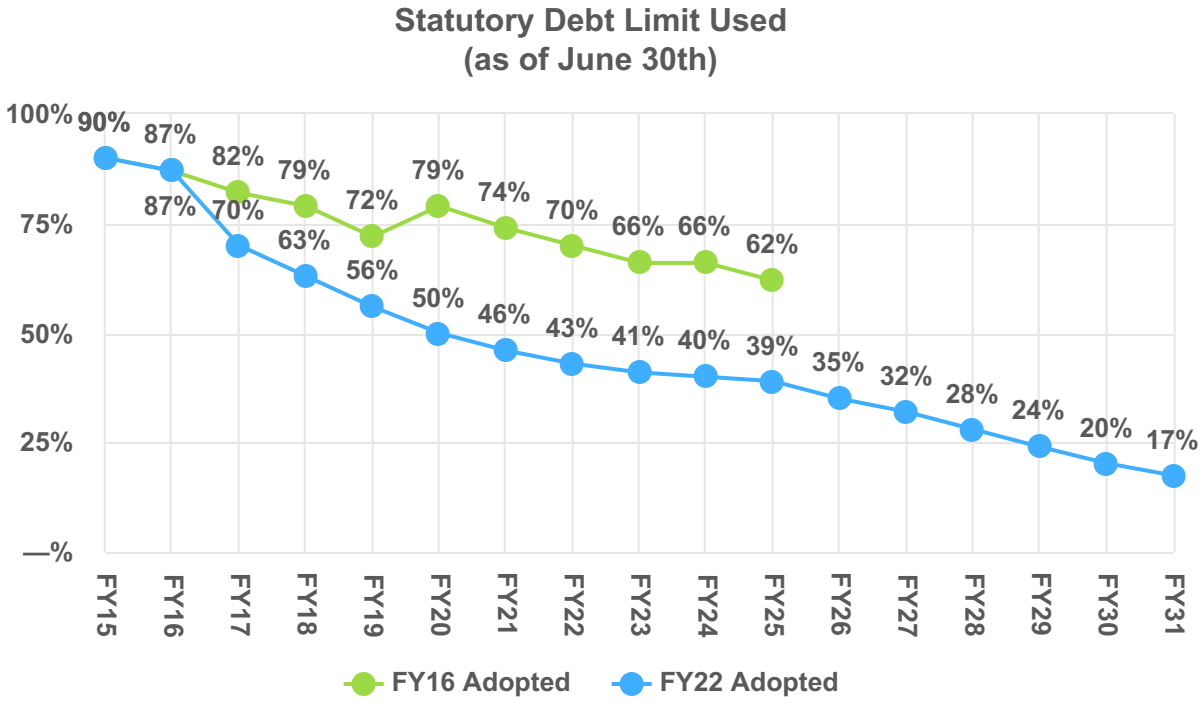
*54.13% = Current residential rollback
^ 17% State Equalization Order in FY2021

This annual loss in tax revenue of $662,821 in FY2023 and $1,250,460 from multi-residential property when fully implemented in FY2024 will not be backfilled by the State. From FY2017 through FY2024 the City will lose $5,690,044 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 FY2023-2027 Capital Improvement Program is currently being reviewed and balanced, so there are no revised FY2023 debt projections yet.**

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 FY2015, the City of Dubuque used 90% of the statutory debt limit. 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, 2022 will be $104,189,113 (43.12% of the statutory debt limit) leaving an available debt capacity of $137,426,970 (56.88%). In FY2021 the City was at 45.89% of statutory debt limit, so 43.12% in FY2022 is a 6.03% decrease in use of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in FY2016.

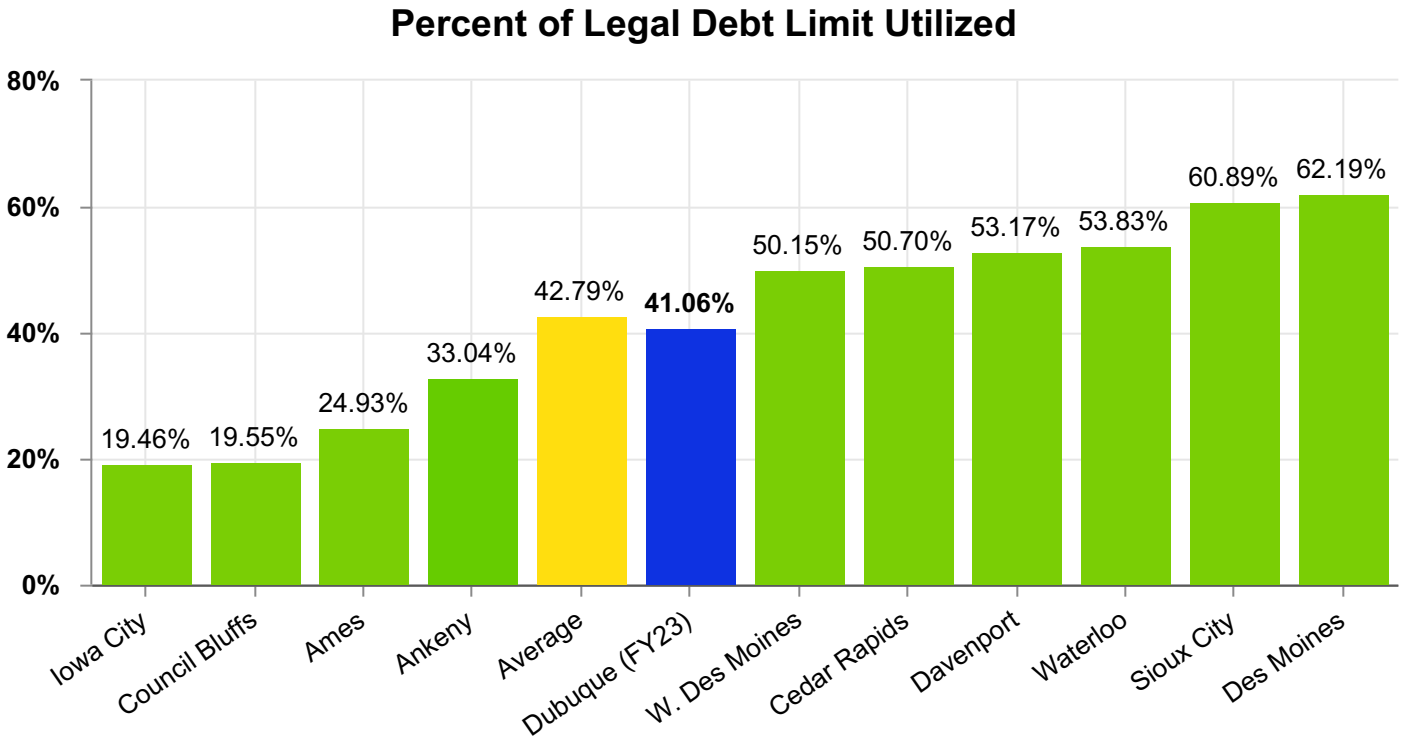


b. The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2022 will have a balance of $129,186,659. The total City indebtedness as of June 30, 2022, is projected to be $233,375,773. The total City indebtedness as of June 30, 2021, was $250,533,498. **In FY 2022, the City will have a projected $(17,157,726) or (6.85)% 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.

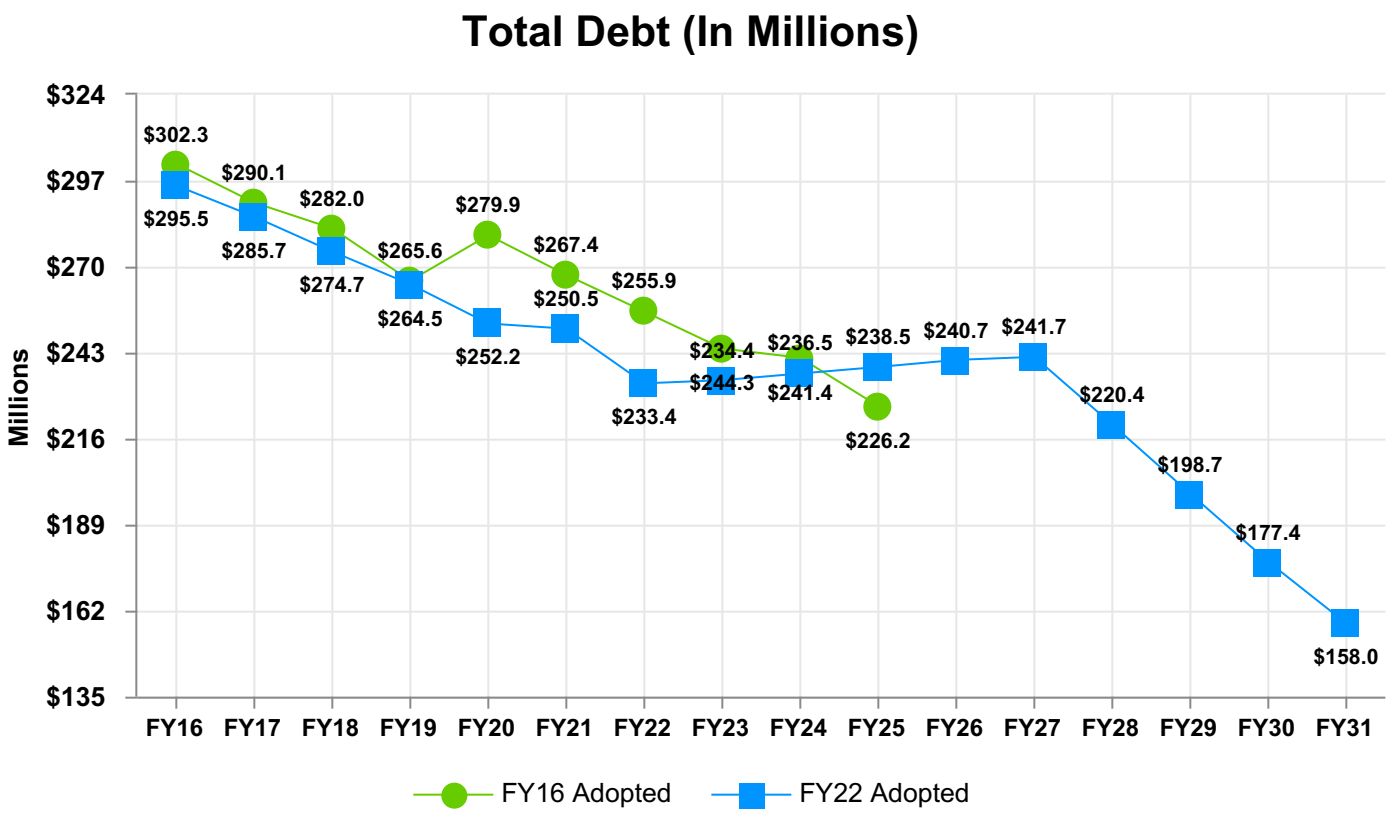
The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for FY2022 compared to the other cities in Iowa for FY2021 with a population over 50,000:

Fiscal Year 2021 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	$ 647,212,313	$ 402,520,000	62.19 %
10	Sioux City	$ 265,639,656	$ 161,734,999	60.89 %
9	Waterloo	$ 203,066,548	$ 109,313,513	53.83 %
8	Davenport	$ 383,418,646	$ 203,845,000	53.17 %
7	Cedar Rapids	$ 609,295,697	$ 308,940,000	50.70 %
6	W. Des Moines	$ 450,309,928	$ 225,845,000	50.15 %
5	**Dubuque (FY23)**	**$ 259,297,290**	**$ 106,455,755**	**41.06 %**
4	Ankeny	$ 337,864,308	$ 111,645,000	33.04 %
3	Ames	$ 251,339,811	$ 62,654,999	24.93 %
2	Council Bluffs	$ 274,870,338	$ 53,728,829	19.55 %
1	Iowa City	$ 342,894,916	$ 66,740,000	19.46 %
	Average w/o Dubuque			**42.79 %**



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.



By the end of the FY2022 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be $240.7 million (35% of the statutory debt limit) and the projection is to be at $158.0 million (17% of statutory debt limit) within 10 years.

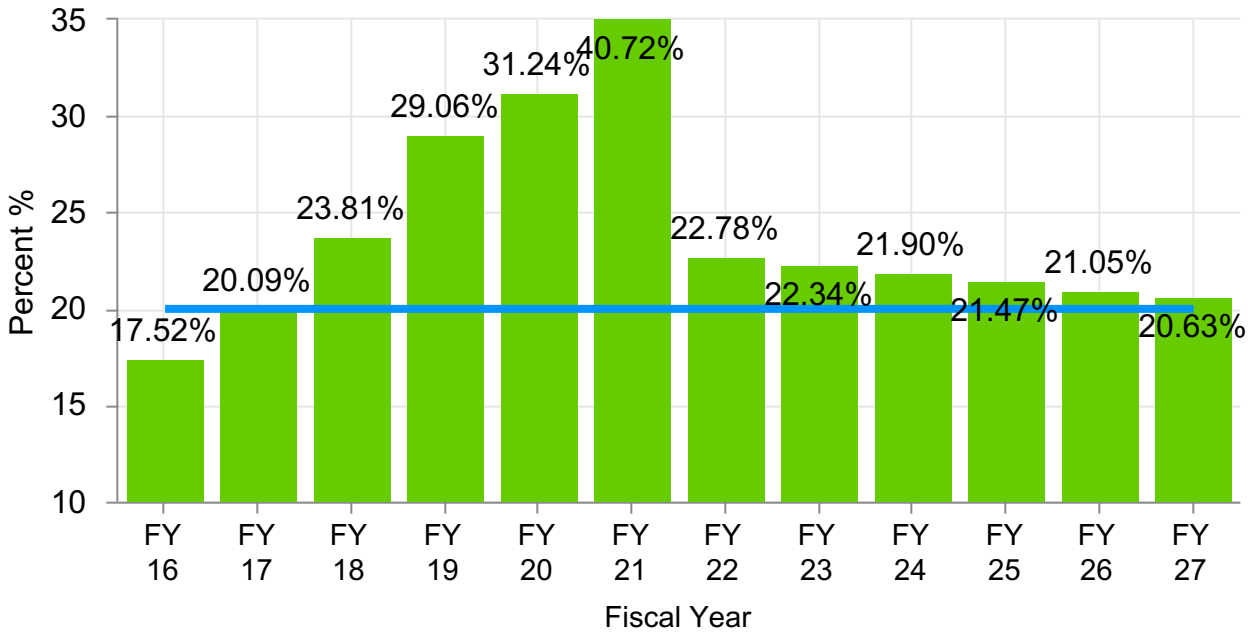
5. General Fund Reserve

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. May 2021, Moody’s Investor Services upgraded the City’s Water Enterprise’s outstanding revenue bonds from A1 to A2 and affirmed the Aa3 credit rating on general obligation bonds. Notable credit factors include a sizable tax base, a wealth and income profile that is slightly below similarly rated peers, and increased financial position that will decline in FY2021 and 2022 and somewhat elevated debt and pension liabilities.

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 rate when necessary, and make critical investments in the community.

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.
FY 2020	31.24%	Increase due to freezing vacant positions and most capital projects due to the pandemic.
FY 2021	40.72%	Increase due to American Rescue Plan Act funds received ($13.2 million), frozen positions and capital projects through Feb 2021.

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 FY2013, 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 FY2022, the City of Dubuque will have a general fund reserve of 32.47% of general fund expenses as computed by the methodology adopted in the City's general fund reserve policy on a cash basis or 22.78% 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 $22,367,646 on June 30, 2022 as compared to the general fund reserve balance on an accrual basis of $17,743,471 as computed by Moody's Investors Service.The general fund reserve balance on an accrual basis exceeds 22% in FY2022, 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 FY2017, the City had projected reaching this consistent and sustainable 20% reserve level in FY2022. **In fact, the City met the 20% reserve requirement in FY2017, five years ahead of schedule and has sustained a greater than 20% reserve.**

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Contribution	$—	$—	$—	$—	$—	$—	$—
City's Spendable General Fund Cash Reserve Fund Balance	$31,089,468	$17,743,471	$17,743,471	$17,743,471	$17,743,471	$17,743,471	$17,743,471
% of Projected Revenue (Moody's)	40.72%	22.78%	22.34%	21.90%	21.47%	21.05%	20.63%

6. The Municipal Fire and Police Retirement System of Iowa Board of Trustees City contribution for Police and Fire retirement decreased from 26.18% percent in FY 2022 to 23.90% percent in FY 2023 (general fund savings of $142,354 for Police and $170,463 for Fire or a total of $312,817).

7. The already approved collective bargaining agreements for Dubuque Professional Firefighters Association, Dubuque Police Protective Association, and International Union of Operating Engineers in FY 2023 include a 3.25% employee wage increase. Non-represented employees include a 3.25% wage increase. Total cost of the wage increase is $1,350,096 to the General Fund.

8. Health Insurance

   The City portion of health insurance expense is projected to increase from $1,086 per month per contract to $1,119 per month per contract (based on 588 contracts) in FY2023 (general fund cost of $327,513). 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 FY2017, 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 FY2018 (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 FY2019, the City went out for bid for third party administrator for the prescription drug plan there has been savings resulting from the bid award. FY2022 projections include additional prescription drug plan savings of $219,256. Based on FY2022 actual experience, FY2023 is projected to have a 5.62% increase in health insurance costs. Estimates for FY2024 were increased 5.62%; FY2025 were increased 5.62%; FY2026 were increased 5.62%; and FY2027 were increased 5.62%.

9. The increase in property tax support for Transit from FY2022 to FY2023 is $(29,309), which reflects an increase in Federal Transportation Administration Operating revenue ($316,942); an increase in employee expense ($201,941); and increase in supplies and services ($61,569); a reduction in passenger fare revenue ($23,639), and recommended improvement packages of $0.

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 hybrid public budget input meeting. Participants could attend in person at the City Council Chambers or by phone or computer using GoToMeeting.
- **November:** City staff participated in Civic Leadership and City Life presentations on the budget process and attendees had the opportunity to prioritize real City projects.

A total of 30 community members attended budget presentations. There have been 106 page views of the Balancing Act budget simulator tool and 3 budgets have been submitted by the public as of January 29, 2022. The input provided will be analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2023 budget recommendation as deemed appropriate.

Open Budget
URL: www.dollarsandcents.cityofdubuque.org
During Fiscal Year 2016, the City launched a web based open data platform. The City of Dubuque's Open Budget application provides an opportunity for the public to explore and visually interact with Dubuque's operating and capital budgets. This application is in support of the five-year organizational goal of a financially responsible city government and high-performance organization and allows users with and without budget data experience, to better understand expenditures in these categories.

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

Balancing Act
URL:http://bit.ly/fy22budgetsim
Español URL: https://dubuque.abalancingact.com/la-simulacion-del-presupuesto-del-ano-fiscal-2021
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
Español URL: https://dubuque.abalancingact.com/2020-espanol
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 seven City Council special meetings prior to the adoption of the FY2023 budget before the state mandated deadline of March 31, 2022.

The revised recommended resolution for maximum property tax dollars in FY2023 is $26,378,389 (increased by City Council from the staff recommendation of $26,136,666). The maximum property tax dollars excludes the debt service levy of $68,771. The maximum property tax dollars recommendation is a 1.74% increase as compared to the FY2022 property tax dollars. Since the "total maximum property tax dollars" amount is less than 102% of the current year's property taxes (1.74% 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.

While I plan to provide the Mayor and City Council a budget recommendation that fits the original tax levy recommendation that was submitted, I respect your establishment of a higher property tax rate creating more flexibility as you go through the budget process.

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 2023

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 2021. 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, 2022 must be adopted by March 31, 2022.

A. RESIDENT PARTICIPATION

GUIDELINE

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

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

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

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

Timeline of Public Input Opportunities

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 hybrid public budget input meeting. Participants could attend in person at the City Council Chambers or by phone or computer using GoToMeeting.

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A. 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.

B. 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 2023 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 2023 Budget. These documents will be available in mid-February.

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

   The Recommended City Council Policy Budget will include the following information for each department:
   - Highlights of prior year's accomplishments and Future Year's Initiatives
   - A financial summary

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

2. The Residents Guide This section of the Recommended FY 2023 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.

C. 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

D. 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.

E. 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?

F. 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.

G. USE OF VOLUNTEERS

DISCUSSION

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

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

GUIDELINE

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

H. 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.

I. 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.

J. 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 than1,560 hours (Bus Operators (4), Golf Professional, Assistant Golf Professional, Golf Maintenance Worker, Parks Maintenance Worker , and Water Meter Service Worker). The number of these part-time positions with health insurance benefits has been reduced as employees in these positions accept other positions or leave employment with the City of Dubuque. As of January 25, 2022, there are two part-time positions with health insurance benefits that remain which include the Golf Professional and a Parks Maintenance Worker.

K. HIRING FREEZE

GUIDELINE

A hiring freeze was implemented during Fiscal Year 2020 due to the pandemic. The positions that were frozen included: 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. All positions were unfrozen in February 2021.

L. 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.

M. 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.

	Percent Self-Supporting			
Activity	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**
Adult Athletics	59.5%	56.3%	71.4%	50.8%
McAleece Concessions	244.9%	130.1%	144.0%	133.2%
Youth Sports	6.1%	14.1%	19.1%	19.0%
Therapeutic & After	34.2%	83.8%	31.4%	30.4%
Recreation Classes	46.5%	66.5%	41.7%	44.2%
Swimming	42.9%	47.8%	53.5%	47.5%
Golf	98.7%	109.0%	106.1%	100.3%
Port of Dubuque Marina	69.4%	80.6%	64.0%	63.3%
Park Division	17.1%	25.8%	15.6%	15.2%
Library	2.6%	1.8%	1.0%	1.3%
Airport	92.4%	103.4%	89.0%	91.3%
Building Inspections	118.8%	157.7%	95.8%	84.2%
Planning Services	44.1%	63.4%	45.2%	43.7%
Health Food/ Environmental	83.2%	73.8%	75.0%	52.0%
Animal Control	63.1%	70.6%	69.0%	66.7%
Housing - General	68.5%	110.6%	87.5%	101.6%
Federal Building	77.3%	92.6%	81.8%	69.2%

N. 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.

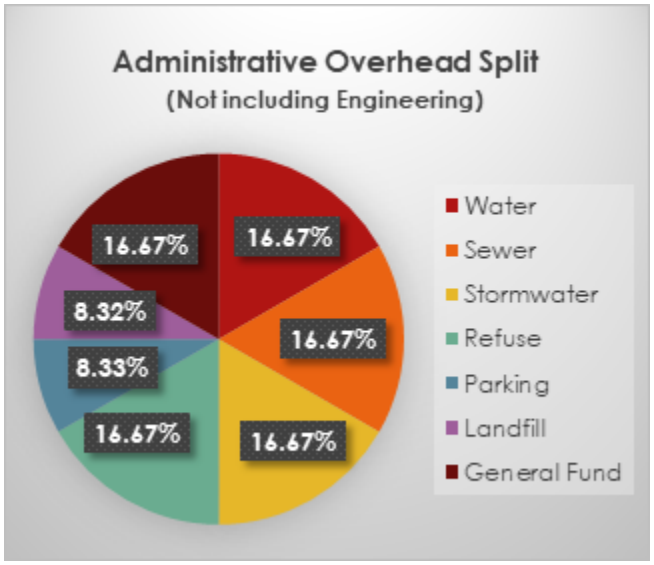
In Fiscal Year 2023, the general fund is recommended to support $4,967,566 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

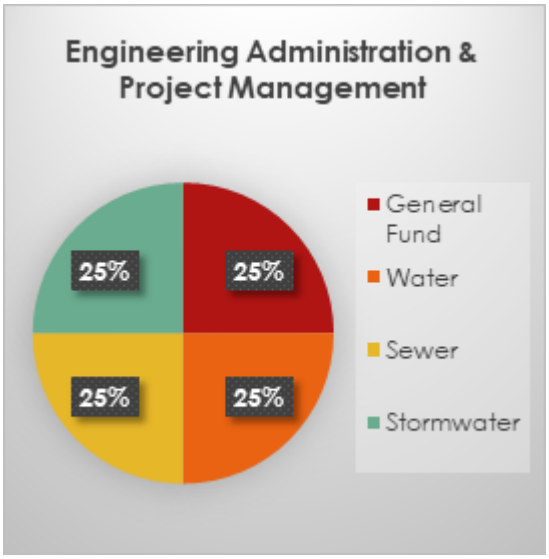
GUIDELINE

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:





O. 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.

P. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

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

Moody's Investor Service recommends a factor of 20 percent for “AA” rated cities. In May 2021, Moody’s Investor Services upgraded the City’s Water Enterprise’s outstanding revenue bonds from A1 to A2 and affirmed the Aa3 credit rating on general obligation bonds. Notable credit factors include a sizable tax base, a wealth and income profile that is slightly below similarly rated peers, and increased financial position that will decline in fiscal years 2021 and 2022 and somewhat elevated debt and pension liabilities.

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 rate when necessary, and make critical investments in the community.

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
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
FY 2018	23.81%	Increase due to capital projects not expended before the end of the FY and additional contributions to general fund
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.
FY 2021	40.72%	Increase due to American Rescue Plan Act funds received ($13.2 million), frozen positions and capital projects

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 2022, the City of Dubuque will have a general fund reserve of 34.05% of general fund expenses as computed by the methodology adopted in the City’s general fund reserve policy

on a cash basis or 22.78% 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 $22,367,646 on June 30, 2022 as compared to the general fund reserve balance on an accrual basis of $17,743,471 as computed by Moody's Investors Service.The general fund reserve balance on an accrual basis exceeds 22% in FY 2022, 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	$	$31,089,468	40.72 %
FY2022	$	$17,743,471	22.78 %
FY2023	$	$17,743,471	22.34 %
FY2024	$	$17,743,471	21.90 %
FY2025	$	$17,743,471	21.47 %
FY2026	$	$17,743,471	21.05 %
FY2027	$	$17,743,471	20.63 %

* 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.**

Q. 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.

R. 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 2022 General Fund budget, which went into effect July 1, 2021, 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 2023 through FY 2027.

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 2023 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 2023. Sales tax receipts are projected to increase 13.52% ($1,548,885) over FY 2022 budget and 3.00% over FY 2022 actual of $5,625,145 based on FY 2022 revised revenue estimate which includes a reconciliation payment from the State of Iowa of $1,610,103 received in November 2021, increase 3.00% percent to calculate the FY 2023 budget, and then increase at an annual rate of 2.00% percent per year beginning in FY 2024. The following chart shows the past four years of actual sales tax funds and projected FY 2023 for the General Fund:

Sales Tax Funds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
PY Q4	$ 366,087	$ 355,027	$ 380,549	$ 419,551	$ 490,875
Quarter 1	$ 1,066,816	$ 1,124,105	$ 1,252,896	$ 1,361,526	$ 1,592,986
Quarter 2	$ 1,098,596	$ 1,149,881	$ 1,274,904	$ 1,425,968	$ 1,668,383
Quarter 3	$ 1,031,606	$ 971,871	$ 1,072,643	$ 1,211,388	$ 1,417,324
Quarter 4	$ 700,312	$ 700,312	$ 761,097	$ 950,069	$ 1,111,581
Reconciliation	$ 217,699	$ 219,332	$ 839,102	$ 945,466	$ 222,240
Total	$ 4,481,116	$ 4,520,528	$ 5,581,191	$ 6,313,968	$ 6,503,389
% Change	**+3.92%**	**+0.87%**	**+23.46%**	**+13.13%**	**+3.00%**

c. Hotel/Motel Tax Revenue. Hotel/motel tax receipts are projected to increase 18.31% ($439,677) over FY 2022 budget and -4.44% over FY 2022 re-estimated receipts of $2,972,731, and then increase at an annual rate of 18.31% per year.

d. FTA Revenue. Federal Transportation Administration (FTA) transit operating assistance increased from $1,300,537 in FY 2022 to $1,617,479 in FY 2023. The FY 2023 budget is based on the revised FY 2022 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 $947,176 in FY 2022 to $1,174,894 in FY 2023. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2021. FY 2023 is based on a four year average of eligible calls. This line item is offset by GEMT Pay to Other Agency expense for local match of $466,267 resulting in net revenue of $708,627.

f. Miscellaneous Revenue. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2022.

g. Building Fee Revenue. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase $70,760 from $718,896 in FY 2022 to $789,656 in FY 2023.

h. DRA Revenue.
Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase $2,283,319 from $5,229,358 in FY 2022 to $7,512,677 in FY 2023 based on revised projections from the DRA due to a new lease agreement that was negotiated in FY22. This follows a $43,621 increase from budget in FY 2022 and a $198,633 increase from budget in FY 2021.

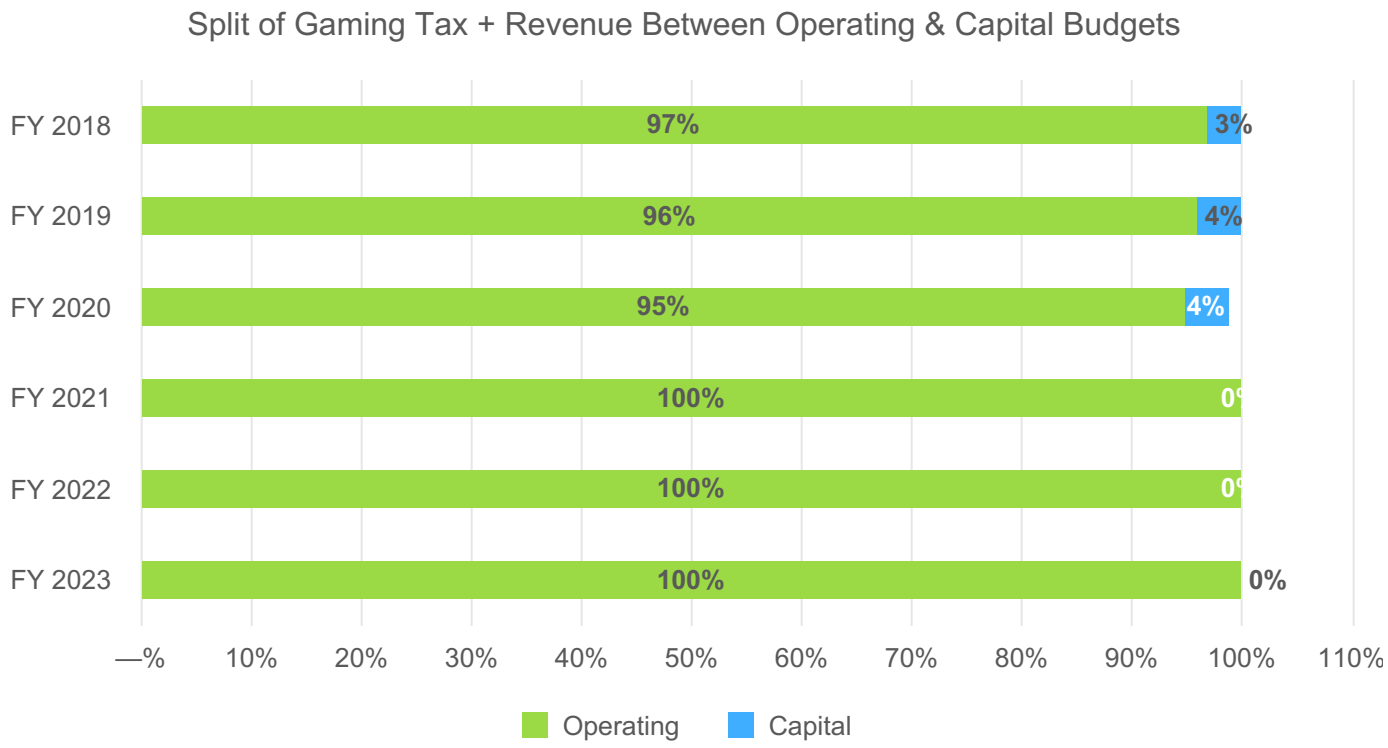
The following is a ten-year history of DRA lease payments to the City of Dubuque:

Fiscal Year	DRA Lease	$ Change	%
FY 2023 Projected	$7,512,677	$918,544	14%
FY 2022 Revised	$6,594,133	$1,364,775	26%
FY 2022 Budget	$5,229,358	$156,545	3%
FY 2021 Actual	$5,072,813	$1,110,817	28%
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	-$822,395	-12%

The Diamond Jo payment related to the revised parking agreement increased from $570,596 in FY 2022 to $597,905 in 2023 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 2023 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 FY2018– FY2023:



j. Diamond Jo Revenue. The Diamond Jo Patio lease ($25,000 in FY 2023) and the Diamond Jo parking privileges ($597,905 in FY 2023) 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 decrease from 56.4094% in 2022 to 54.1302% (or a 4.04% decrease) in FY 2023. The rollback has been estimated to remain the same from Fiscal Years 2024 through 2027.

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 2023, agricultural property had less growth than residential property which caused the rollback factor to decrease.

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2021 property assessments, which impacts the Fiscal Year 2023 budget. The average residential property value increased 8.9%. This revaluation of residential property resulted in the taxable value for the average homeowner calculation to increase from $146,467 to $159,503 (+8.9%).

The decrease in the residential rollback factor decreases the value that each residence is taxed on. This increased taxable value for the average homeowner ($82,621 taxable value in FY 2022 and $86,339 taxable value in 2023) 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 54.1302% percent in Fiscal Year 2023. 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 2022, the City's tax rate would have been $7.26 per $1,000 of assessed value instead of $9.89 in FY 2022.

I. State Equalization Order/Property Tax Reform. There was not an equalization order for commercial, industrial or multi-residential property in Fiscal Year 2023. 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 2023 State backfill for property tax loss is estimated to be $779,468**.

Senate File 619 was signed into law by Governor Reynolds on June 16, 2021. The Bill provides that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base of the city or county grew relative to the rest of the state since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 through FY 2021 will have the backfill phased out over a four-year period from FY 2023 to FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 to FY 2029. The City of Dubuque's tax base grew at a rate less than the statewide average and will have a backfill phase out over a seven year period from FY 2023 to FY 2029. **Beginning in FY 2023, the backfill will be eliminated over a seven year period.**

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

Fiscal Year	State Backfill
2023	-$113,840
2024	-$113,840
2025	-$113,840
2026	-$113,840
2027	-$113,840
2028	-$113,840
2029	-$113,840
Total	**-$796,880**

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, 2022 for applications to be considered for FY 2023. 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, FY 2021 is $219,886, and FY 2022 is $234,663.

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:

= (VALUE × (Commercial Rollback - Residential Rollback) ÷ 1,000)) × 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, $779 in FY 2021, and $780. FY 2023 is project to be $818.

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%	$752,366
FY 2023	63.75%	$662,821
FY 2024	54.13%	$1,250,460
Total		**$5,690,044**

*54.13% = Current residential rollback

This annual loss in tax revenue of $662,821 in FY 2023 and $1,250,460 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 $5,690,044 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 2023 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential	+5.95 %
Commercial	+1.95 %
Industrial	+2.59 %
Multi-Residential	(2.53)%
Overall	+1.88 %

*Overall taxable value increased 1.88% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2023.

o. Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by $216,537 in FY 2023 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 eight and six tenths percent over FY 2021 actual of $956,675. Also, Electric franchise fees are based on FY 2021 Actual of $4,140,518. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2024 through FY 2027.

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 increase 31% over 2022 budget of $40,619 and Electric franchise fee rebates have been projected to decrease 9.65% under 2022 budget of $695,111.

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 2023.

r. Police & Fire Protection. FY 2023 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 2023, 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.

a. The **Municipal Fire and Police Retirement System of Iowa (MFPRSI)** Board of Trustees City contribution for Police and Fire retirement decreased from 26.18% percent in FY 2022 to 23.90%

percent in FY 2023 (general fund savings of $142,354 for Police and $170,463 for Fire or a total of $312,817).

b. The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2022 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2022 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 Dubuque Professional Firefighters Association, Dubuque Police Protective Association, and International Union of Operating Engineers in FY 2023 include a 3.25% employee wage increase. Non-represented employees include a 3.25% wage increase. Total cost of the wage increase is $1,350,096 to the General Fund.

c. Health Insurance. The City portion of health insurance expense is projected to increase from $1,086 per month per contract to $1,119 per month per contract (based on 588 contracts) in FY 2023 (general fund cost of $327,513). 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. Fiscal Year 2022 projections include additional prescription drug plan savings of $219,256. Based on FY 2022 actual experience, Fiscal Year 2023 is projected to have a 5.62% increase in health insurance costs. Estimates for FY 2024 were increased 5.62%; FY 2025 were increased 5.62%; FY 2026 were increased 5.62%; and FY 2027 were increased 5.62%.

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 2022 was $219,532 as compared to FY 2023 of $246,947, 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 2022 was $87,885 as compared to FY 2023 of $124,693, based on FY 2022 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 2021. A 2% increase is estimated in succeeding years.

g. Electricity. Electrical energy expense is estimated to have no increase over FY 2019 actual expense, then 2% per year beyond.

h. Natural Gas. Natural gas expense is estimated to increase 8.60% percent over FY 2021 actual 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 2023 are estimated to decrease 36.67% under FY 2022 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 $83,819 in FY 2022 to $43,846 in FY 2023 based on estimated premium for FY23.

m. Motor Vehicle Fuel. Motor vehicle fuel is estimated to increase 2.64% over the FY 2022 budget, then increase 2.0% per year beyond.

n. Motor Vehicle Maintenance. Motor vehicle maintenance is estimated to decrease 2% from the FY 2022 budget based on the replacement of Transit buses and other vehicles, then increase 2.0% per year and beyond.

o. Public Transit. The increase in property tax support for Transit from FY 2022 to FY 2023 is $(29,309), which reflects an increase in Federal Transportation Administration Operating revenue ($316,942); an increase in employee expense ($201,941); and increase in supplies and services ($61,569); a reduction in passenger fare revenue ($23,639), and recommended improvement packages of $0.

p. Public Transit (continued):

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

Fiscal Year	Amount	% Change
2023 Projection	$1,673,923	4.54 %
2022 Budget	$1,601,290	(2.09)%
2021 Actual	$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	(38.21)%

q. Shipping & Postage. Postage rates for FY 2023 are estimated to increase 2% over FY 2021 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:

a. Workers Compensation is increasing 4% based on 3.25% wage increase and rate change.
b. General Liability is increasing based on FY 2022 actual plus 12%.
c. Damage claims is decreasing 12% based on a five year average.
d. Property insurance is increasing based on FY 2022 actual plus 9.5%.

s. Housing. The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase $11,711 in FY 2023. 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 2023 on the higher number of vouchers held in FY 2022 which has increased the amount of revenue received by the Section 8 program in FY 2023. 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 $836,135 is budgeted to be paid mostly from Dubuque Industrial Center Land Sales in FY 2023, with $26,500 for True North strategy paid from the Greater Downtown TIF. In FY 2024 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 2023 property tax rate decreased 1.81% and will have the following impact:

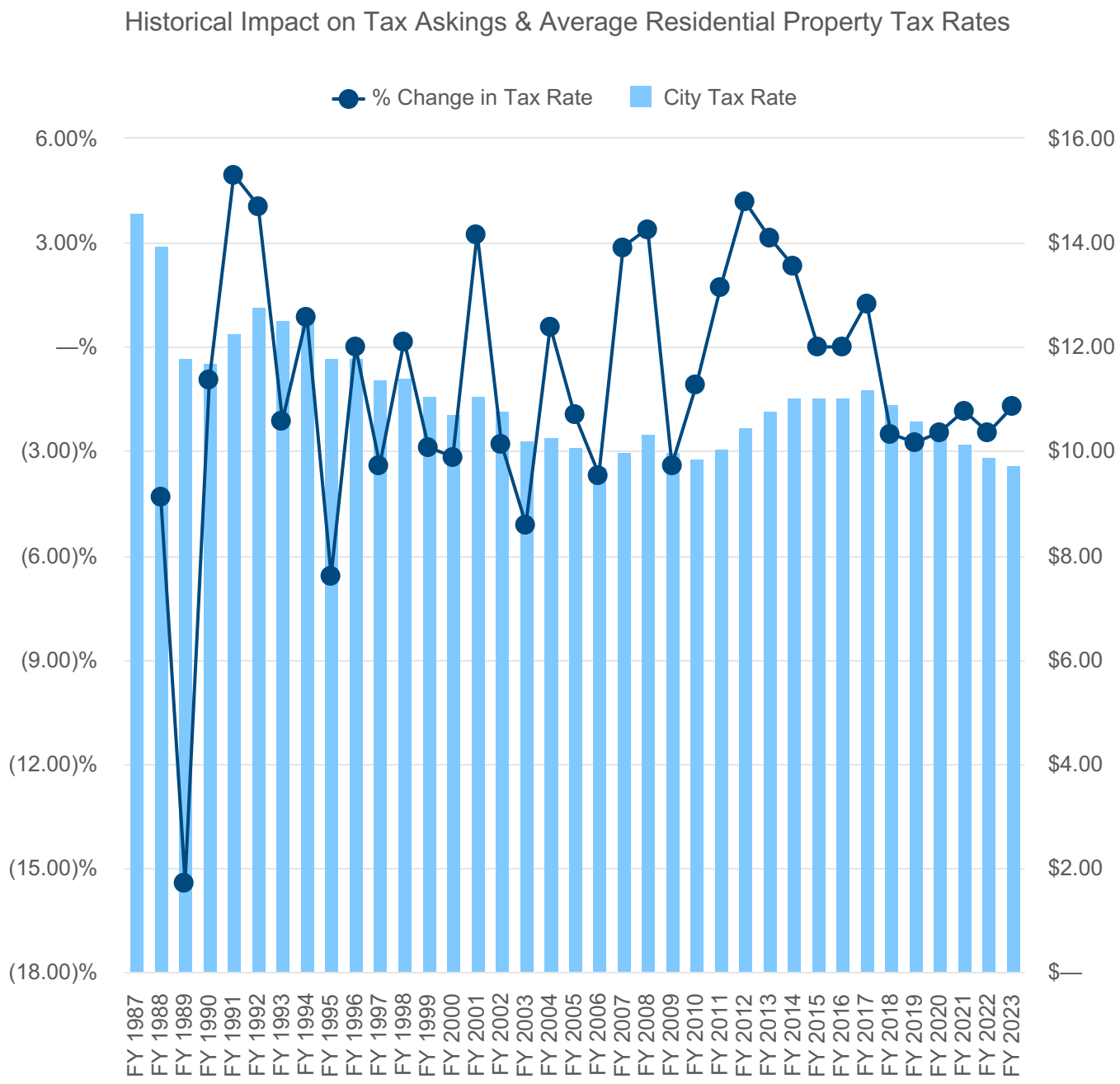
	FY 2023	FY 2022	% Change	$ Change
Property Tax Rate	$9.71686	$9.88899	-1.72%	$-0.17
Average Residential Payment	$791.82	$769.08	2.96%	$22.74
Average Commercial Payment	$2,964.17	$3,069.57	-3.43%	$-105.40
Average Industrial Property	$4,424.83	$4,556.11	-2.88%	$-131.28
Average Multi-Residential Property	$1,625.55	$1,751.66	-7.20%	$-126.11

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 1987–2023 is -1.05%. The average annual change over the last five years is -2.26%.

The following pages show historical and projected property tax impacts.

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

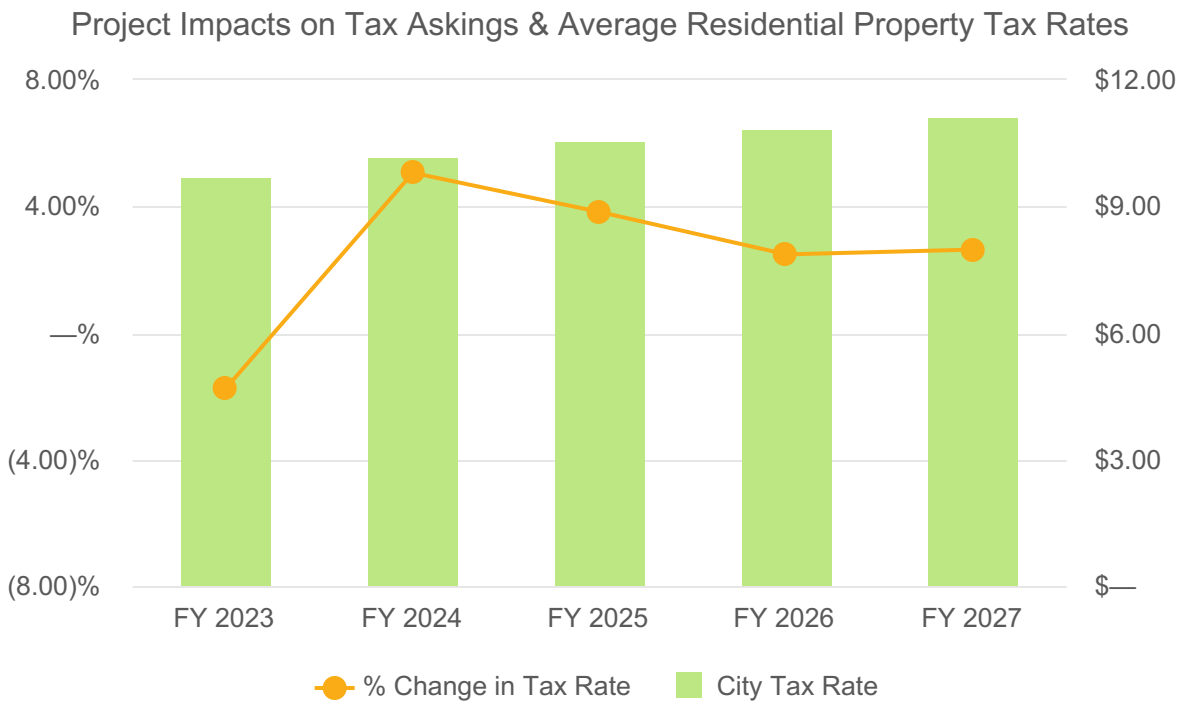


Historical City tax rates and % change in tax rate:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 1987	14.5819	
FY 1988	13.9500	-4.33%
FY 1989	11.8007	-15.41%
FY 1990	11.6891	-0.95%
FY 1991	12.2660	+4.94%
FY 1992	12.7741	+4.14%
FY 1993	12.4989	-2.15%
FY 1994	12.6059	+0.86%
FY 1995	11.7821	-6.54%
FY 1996	11.7821	0.00%
FY 1997	11.3815	-3.40%
FY 1998	11.4011	+0.17%
FY 1999	11.0734	-2.87%
FY 2000	10.7160	-3.23%
FY 2001	11.0671	+3.28%
FY 2002	10.7608	-2.77%
FY 2003	10.2120	-5.10%
FY 2004	10.2730	+0.60%
FY 2005	10.0720	-1.96%
FY 2006	9.6991	-3.70%
FY 2007	9.9803	+2.90%
FY 2008	10.3169	+3.37%
FY 2009	9.9690	-3.37%
FY 2010	9.8577	-1.12%
FY 2011	10.0274	+1.72%
FY 2012	10.4511	+4.23%
FY 2013	10.7848	+3.19%
FY 2014	11.0259	+2.24%
FY 2015	11.0259	0.00%
FY 2016	11.0259	0.00%
FY 2017	11.1674	+1.28%
FY 2018	10.8922	-2.46%
FY 2019	10.5884	-2.79%
FY 2020	10.3314	-2.43%
FY 2021	10.1440	-1.81%
FY 2022	9.8890	-2.51%
FY 2023	9.7169	-1.74%
1987 - 2023 Average Change		**-1.05%**
2019-2023 Average Change		**-2.26%**

From Fiscal Year 1987 through Fiscal Year 2023, the average annual change in the property tax rate is a decrease of 1.05%. Over the last five years, the average annual change in the property tax rate is a decrease of 2.26%.

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 2023	9.7169	-1.74%
FY 2024	10.2090	5.06%
FY 2025	10.5997	3.83%
FY 2026	10.8632	2.49%
FY 2027	11.1497	2.64%

*Significantly impacted by the budget projection that the State of Iowa will begin eliminating the property tax backfill payments beginning in FY 2023.

IMPACT ON AVERAGE RESIDENTIAL PROPERTY - EXAMPLE

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

Actual - Historical		City Tax Calculation	Actual Percent Change	Change if HTC 100% Funded	Dollar Change
FY 2015	"City" Property Tax	$728.48	+3.23%		$22.77
FY 2016	"City" Property Tax	$747.65	+2.63%		+$19.17
FY 2017	"City" Property Tax	$755.70	+1.08%		$8.05
FY 2018	"City" Property Tax	$755.70	0.00%		$0.00
FY 2019	"City" Property Tax	$770.17	+1.91%		$14.47
FY 2020	"City" Property Tax	$770.17	0.00%		$0.00
FY 2021	"City" Property Tax	$769.08	-0.14%		-$1.09
FY 2022	"City" Property Tax	$769.08	0.00%		$0.00
Average FY1989-FY2022 with Homestead Adj.			**+1.26%**		$+7.55
Average FY2018-FY2022 with Homestead Adj.			**+0.44%**		$+3.57
Average FY1989-FY2022 without Homestead Adj.				**+0.73%**	**$+4.65**

The average annual dollar change in residential property tax from 1989-2022 is an increase of $7.55. The average annual dollar change over the last five years is an increase of $3.57.

Projected impact on average residential property:

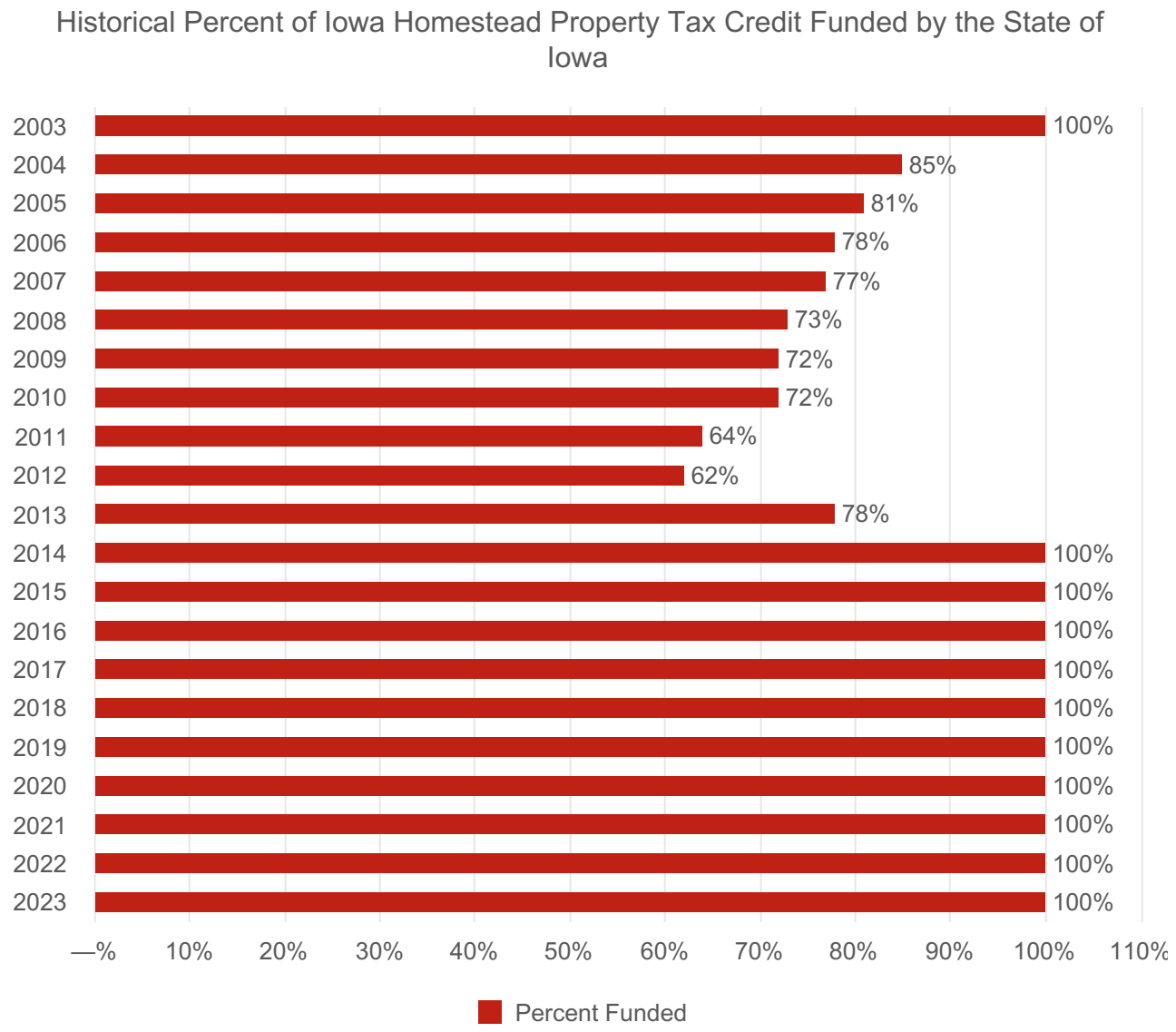
PROJECTION		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2023	"City" Property Tax	$791.82	+2.96%	$+22.74
FY 2024	"City" Property Tax	$831.92	+5.06%	$+40.10
FY 2025	"City" Property Tax	$863.76	+3.83%	$+31.84
FY 2026	"City" Property Tax	$885.24	+2.49%	$+21.48
FY 2027	"City" Property Tax	$908.58	+2.64%	$+23.34

* 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.



IMPACT ON COMMERCIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION *	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 1989	"City" Property Tax	$2,106.42		$-384.19	-15.43%
FY 1990	"City" Property Tax	$2,086.50		$-19.92	-0.95%
FY 1991	"City" Property Tax	$2,189.48		$+102.98	+4.94%
FY 1992	"City" Property Tax	$2,280.18		$+90.70	+4.14%
FY 1993	"City" Property Tax	$2,231.05		$-49.13	-2.15%
FY 1994	"City" Property Tax	$2,250.15		$+19.10	+0.86%
FY 1995	"City" Property Tax	$2,439.60		$+189.45	+8.42%
FY 1996	"City" Property Tax	$2,439.60		$0.00	0.00%
FY 1997	"City" Property Tax	$2,659.36		$+219.76	+9.01%
FY 1998	"City" Property Tax	$2,738.43		$+79.07	+2.97%
FY 1999	"City" Property Tax	$2,952.03		$+213.60	+7.80%
FY 2000	"City" Property Tax	$2,934.21		$-17.82	-0.60%
FY 2001	"City" Property Tax	$2,993.00		$+58.86	+2.00%
FY 2002	"City" Property Tax	$2,910.25		$-82.84	-2.76%
FY 2003	"City" Property Tax	$3,186.27		$+276.03	+9.48%
FY 2004	"City" Property Tax	$3,278.41		$+92.15	+2.89%
FY 2005	"City" Property Tax	$3,349.90		$+71.48	+2.18%
FY 2006	"City" Property Tax (1)	$3,152.52		$-197.38	-5.89%
FY 2007	"City" Property Tax	$3,538.03		$+385.50	+12.23%
FY 2008	"City" Property Tax	$3,688.64		$+150.62	+4.26%
FY 2009	"City" Property Tax	$3,554.71		$-133.94	-3.63%
FY 2010	"City" Property Tax	$3,524.48		$-30.23	-0.85%
FY 2011	"City" Property Tax	$3,585.16		$+60.68	+1.72%
FY 2012	"City" Property Tax	$3,736.64		$+151.48	+4.23%
FY 2013	"City" Property Tax	$3,855.96		$+119.32	+3.19%
FY 2014	"City" Property Tax	$3,942.14		$+86.20	+2.23%
FY 2015	"City" Property Tax (2)	$3,896.93	$147.72	$-45.21	-1.15%
FY 2016	"City" Property Tax (3)	$3,139.16	$692.62	$-757.77	-19.45%
FY 2017	"City" Property Tax (4)	$3,364.61	$982.19	$+225.45	+7.18%
FY 2018	"City" Property Tax (5)	$3,280.44	$959.11	$-84.16	-2.50%
FY 2019	"City" Property Tax (6)	$3,278.23	$843.08	$-2.21	-0.07%
FY 2020	"City" Property Tax (7)	$3,160.71	$860.57	$-117.52	-3.58%
FY 2021	"City" Property Tax (8)	$3,169.30	$779.03	$+8.59	+0.27%
FY 2022	"City" Property Tax (9)	$3,069.57	$779.50	$-99.73	-3.15%
FY 1989-2022 Average Change				**$+17.03**	**+0.82%**
2018-2022 Average Change				**$-59.01**	**-1.81%**

*Net of Business Property Tax Credit

The average annual dollar change in commercial property taxes from 1989-2022 is a increase of $17.03. The average annual dollar change over the last five years is a decrease of $-59.01.

Projected impact on average commercial property:

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 2023	“City” Property Tax	$2,964.17	$817.90	$-105.40	-3.43%
FY 2024	“City” Property Tax	$3,114.31	$859.32	$+150.14	+5.07%
FY 2025	“City” Property Tax	$3,233.50	$892.21	$+119.19	+3.83%
FY 2026	“City” Property Tax	$3,313.88	$914.39	$+80.38	+2.49%
FY 2027	“City” Property Tax	$3,401.28	$938.51	$+87.40	+2.64%

(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 was $780 and rollback to 90% in FY 2022.
(9) The Business Property Tax Credit is estimated to be $818 and rollback to 90% in FY 2023.

IMPACT ON INDUSTRIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION *	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 1989	"City" Property Tax	$5,900.35		$-1,074.65	-15.40%
FY 1990	"City" Property Tax	$5,844.55		$-55.80	-0.95%
FY 1991	"City" Property Tax	$6,133.00		$+288.45	+4.94%
FY 1992	"City" Property Tax	$6,387.05		$+254.05	+4.14%
FY 1993	"City" Property Tax	$6,249.45		$-137.60	-2.15%
FY 1994	"City" Property Tax	$6,302.95		$+53.50	+0.86%
FY 1995	"City" Property Tax	$5,891.05		$-411.90	-6.54%
FY 1996	"City" Property Tax	$5,891.05		$0.00	0.00%
FY 1997	“City” Property Tax	$5,690.75		$-200.30	-3.40%
FY 1998	“City” Property Tax	$5,700.56		$+9.81	+0.17%
FY 1999	“City” Property Tax	$5,536.70		$-163.86	-2.87%
FY 2000	“City” Property Tax	$5,358.00		$-178.70	-3.23%
FY 2001	“City” Property Tax	$5,533.00		$+175.00	+3.27%
FY 2002	“City” Property Tax	$5,380.42		$-152.58	-2.76%
FY 2003	“City” Property Tax	$5,106.00		$-274.42	-5.10%
FY 2004	“City” Property Tax	$5,136.50		$+30.50	+0.60%
FY 2005	“City” Property Tax	$5,036.00		$-100.50	-1.96%
FY 2006	“City” Property Tax (1)	$5,814.61		$+778.61	+15.46%
FY 2007	“City” Property Tax	$5,983.21		$+168.60	+2.90%
FY 2008	“City” Property Tax	$6,184.95		$+201.74	+3.37%
FY 2009	“City” Property Tax	$5,976.44		$-208.51	-3.37%
FY 2010	“City” Property Tax	$5,909.69		$-66.75	-1.12%
FY 2011	“City” Property Tax	$6,011.44		$+101.75	+1.72%
FY 2012	“City” Property Tax	$6,265.43		$+253.99	+4.23%
FY 2013	“City” Property Tax	$6,465.48		$+200.05	+3.19%
FY 2014	“City” Property Tax	$6,610.00		$+144.52	+2.24%
FY 2015	“City” Property Tax (2)	$6,131.80	$147.72	$-478.20	-7.23%
FY 2016	“City” Property Tax (3)	$5,256.41	$692.62	$-875.39	-14.28%
FY 2017	“City” Property Tax (4)	$5,043.36	$982.19	$-213.05	-4.05%
FY 2018	“City” Property Tax (5)	$4,917.78	$959.11	$-125.58	-2.49%
FY 2019	“City” Property Tax (6)	$4,869.91	$843.08	$-47.87	-0.97%
FY 2020	“City” Property Tax (7)	$4,713.76	$860.57	$-156.15	-3.21%
FY 2021	“City” Property Tax (8)	$4,694.17	$779.03	$-19.59	-0.42%
FY 2022	“City” Property Tax (9)	$4,556.11	$779.50	$-138.06	-2.94%
FY 1989-2022 Average Change				**$-71.14**	**-1.10%**
2018-2022 Average Change				**$-97.45**	**-2.01%**

*Net of Business Property Tax Credit

The average annual dollar change in industrial property taxes from 1989-2022 is a decrease of $71.14. The average annual dollar change over the last five years is a decrease of $97.45.

Projected impact on average industrial property:

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT	DOLLAR CHANGE	PERCENT CHANGE
FY 2023	“City” Property Tax	$4,424.83	$817.90	$-138.06	-2.88%
FY 2024	“City” Property Tax	$4,648.95	$859.32	$+224.12	+5.07%
FY 2025	“City” Property Tax	$4,826.87	$892.21	$+177.92	+3.83%
FY 2026	“City” Property Tax	$4,946.87	$914.39	$+120.00	+2.49%
FY 2027	“City” Property Tax	$5,077.33	$938.51	$+130.46	+2.64%

(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 was $780 and rollback to 90% in FY 2022.
(10) The Business Property Tax Credit is estimated to be $818and rollback to 90% in FY 2023.

IMPACT ON MULTI-RESIDENTIAL PROPERTY - EXAMPLE

ACTUAL – HISTORICAL		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2015	"City" Property Tax	$2,349.34		
FY 2016	"City" Property Tax	$2,225.69	$-123.65	-5.26%
FY 2017	"City" Property Tax	$2,160.39	$-65.30	-2.93%
FY 2018	"City" Property Tax	$2,015.48	$-144.91	-6.71%
FY 2019	"City" Property Tax	$1,870.21	$-145.27	-7.21%
FY 2020	"City" Property Tax	$1,737.92	$-132.29	-7.07%
FY 2021	"City" Property Tax	$1,896.65	$+158.73	+9.13%
FY 2022	"City" Property Tax	$1,751.66	$-144.99	-7.64%
Average FY 2016-FY 2022			**$-85.38**	**-3.96%**

The average annual dollar change for Multi-Residential property from FY 2015-FY 2022 is a decrease of $85.38 for a total savings of $452.69.

Projected impact on average multi-residential property:

PROJECTION		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2023	"City" Property Tax	$1,625.55	$-126.11	-7.20%
FY 2024	"City" Property Tax	$1,450.16	$-175.39	-10.79%
FY 2025	"City" Property Tax	$1,505.67	$+55.51	+3.83%
FY 2026	"City" Property Tax	$1,543.10	$+37.43	+2.49%
FY 2027	"City" Property Tax	$1,583.79	$+40.69	+2.64%

* 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.

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%	$752,366
2023	63.75%	$662,821
2024	54.13%	$1,250,460
	Total	**$5,690,044**

*54.13% = Current residential rollback
^ 17% State Equalization Order in FY 2021

This annual loss in tax revenue of $752,366 in FY 2022 and $1,250,460 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 $5,690,044 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%
FY 2022	$26,205,437	+0.01%	0.00%
Average FY 1989-2022		**+2.72%**	**+0.73%**

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

IMPACT ON TAX ASKINGS AND AVERAGE RESIDENTIAL PROPERTY

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

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential Property	$ Impact on Avg. Residential Property
FY 2022	$26,205,437			
FY 2023	$26,205,437	0.00%	+2.96%	$+22.74
FY 2024	$27,856,757	+6.30%	+5.06%	$+40.10
FY 2025	$29,500,854	+5.90%	+3.83%	$+31.84
FY 2026	$30,838,822	+4.54%	+2.49%	$+21.48
FY 2027	$32,284,124	+4.69%	+2.64%	$+23.34

GUIDELINE

The recommended guideline is a 2.96% or $22.74 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 $273,468.

These guidelines include $2,106,011 for recurring funded by property taxes and $907,872 for non-recurring improvement packages funded by FY2022 General Fund operating budget savings and increased revenue over projections.

Iowa 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, 2022 the City will be at 45.89%. City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast. Currently there is no such debt, and none will be recommended in this process.

Bond Financing Stipulations

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

Debt Service Payments

Total annual debt service payments on all outstanding debt of the City shall not exceed 25% of total annual receipts across all the City's funds. As of June 30, 2022, it is projected the City will be at 8.40%.

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 2022 Debt

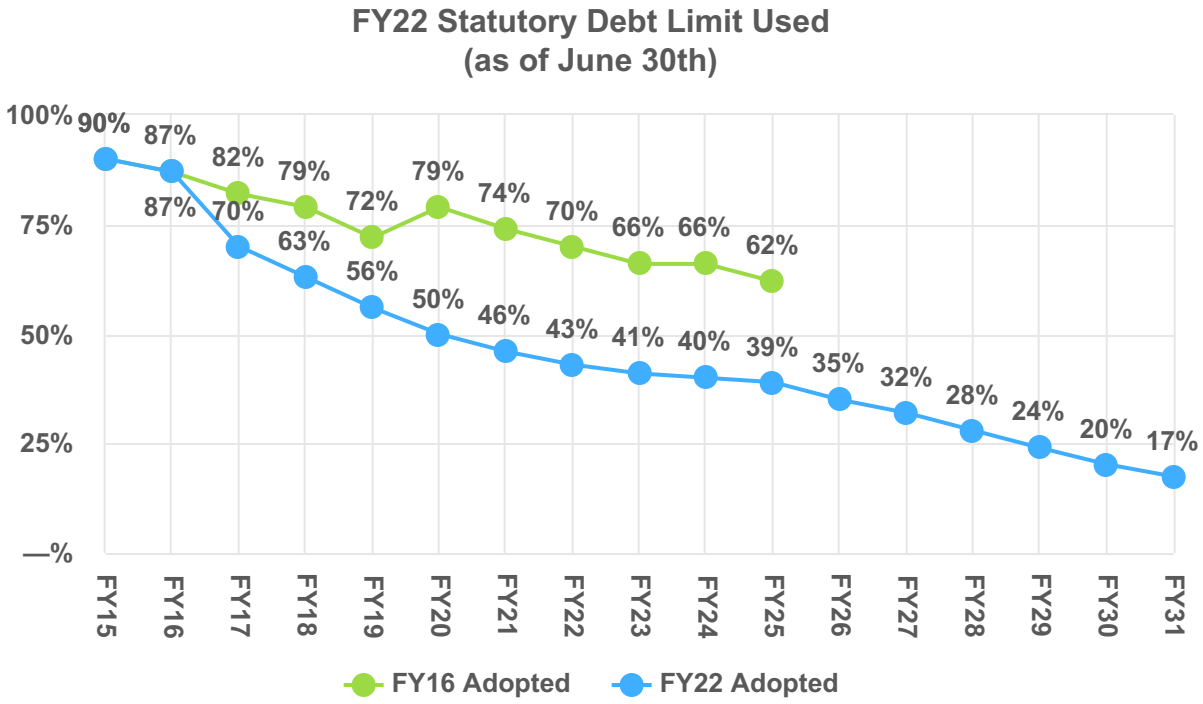
FY 2022 Debt Limit: The FY 2020 assessable value of the community for calculating the statutory debt limit is $4,832,321,670, which at 5%, indicates a total General Obligation debt capacity of $241,616,084.

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, 2022 will be $104,189,113 (43.12% of the statutory debt limit) leaving an available debt capacity of $137,426,970 (56.88%). In FY 2021 the City was at 45.89% of statutory debt limit, so 43.12% in FY 2022 is a 6.03% 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 $72,100 in FY 2022 and one issuance for the franchise fee litigation settlement in the amount of $2,800,000 with debt service of $135,000 in FY 2022. Included in the debt is $6,071,798 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
2021	$239,298,248	$109,808,096	45.89%
2022	$241,616,084	$104,189,113	43.12%

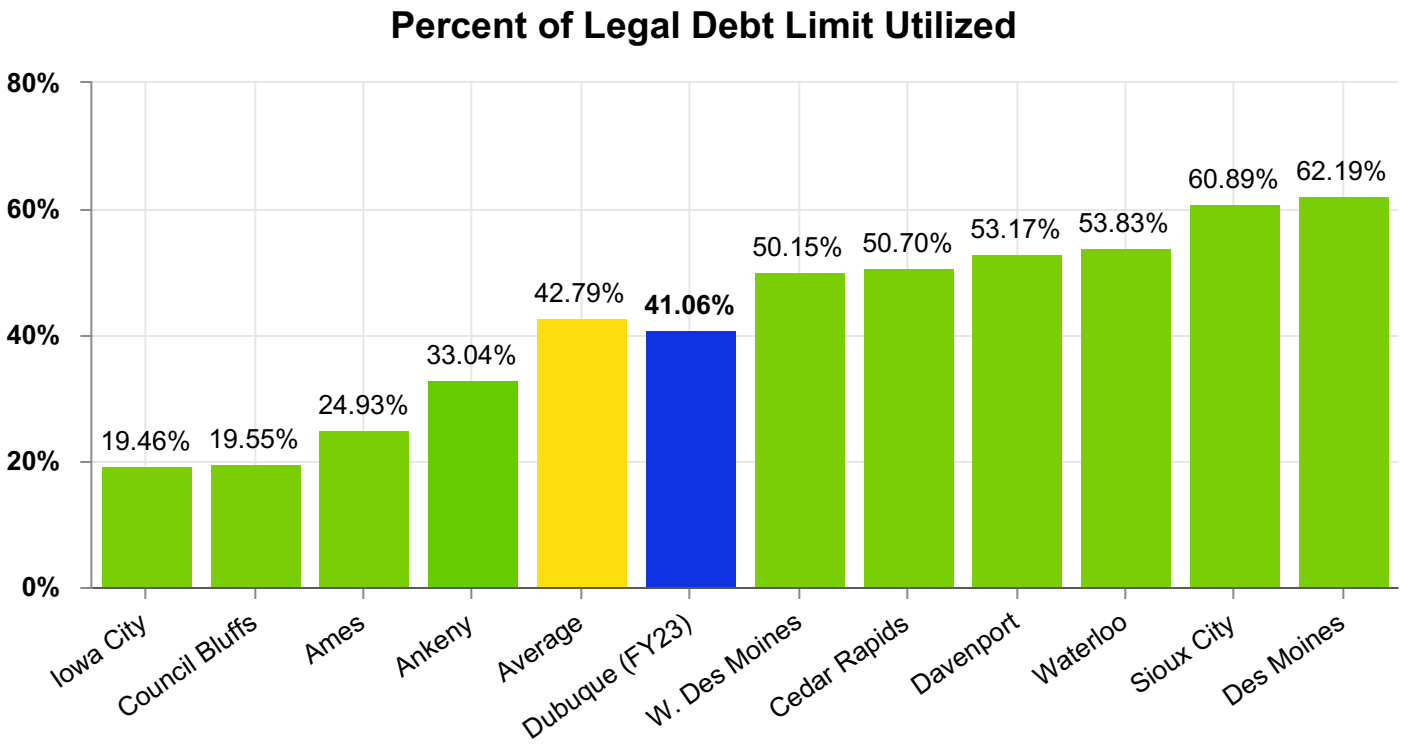


The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2022 will have a balance of $129,186,659. The total City indebtedness as of June 30, 2022, is projected to be $233,375,773. The total City indebtedness as of June 30, 2021, was $250,533,498. **In FY 2022, the City will have a projected $(17,157,726) or (6.85)% 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.

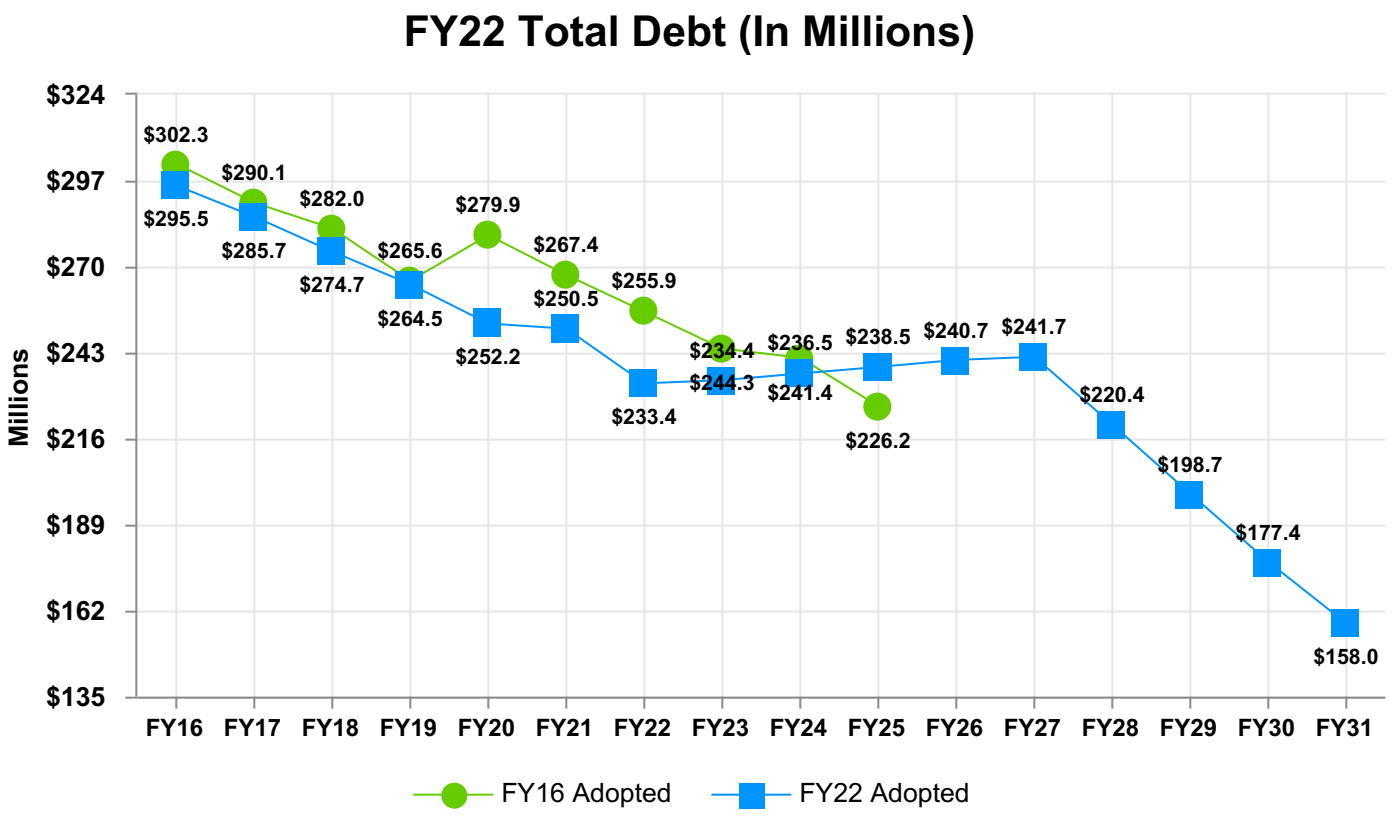
The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2022 compared to the other cities in Iowa for Fiscal Year 2021 with a population over 50,000:

Fiscal Year 2021 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	$ 647,212,313	$ 402,520,000	62.19 %
10	Sioux City	$ 265,639,656	$ 161,734,999	60.89 %
9	Waterloo	$ 203,066,548	$ 109,313,513	53.83 %
8	Davenport	$ 383,418,646	$ 203,845,000	53.17 %
7	Cedar Rapids	$ 609,295,697	$ 308,940,000	50.70 %
6	W. Des Moines	$ 450,309,928	$ 225,845,000	50.15 %
5	**Dubuque (FY23)**	**$ 259,297,290**	**$ 106,455,755**	**41.06 %**
4	Ankeny	$ 337,864,308	$ 111,645,000	33.04 %
3	Ames	$ 251,339,811	$ 62,654,999	24.93 %
2	Council Bluffs	$ 274,870,338	$ 53,728,829	19.55 %
1	Iowa City	$ 342,894,916	$ 66,740,000	19.46 %
	Average w/o Dubuque	**$ 376,591,216**	**$ 170,696,734**	**42.79 %**



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.



By the end of the Fiscal Year 2022 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be $240.7 million (35% of the statutory debt limit) and the projection is to be at $158.0 million (17% of statutory debt limit) within 10 years.

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

The FY 2023-2027 Capital Improvement Program is currently being reviewed and balanced, so there are no revised Fiscal Year 2023 debt projections yet.

As we approach the preparation of the FY 2023-2027 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.

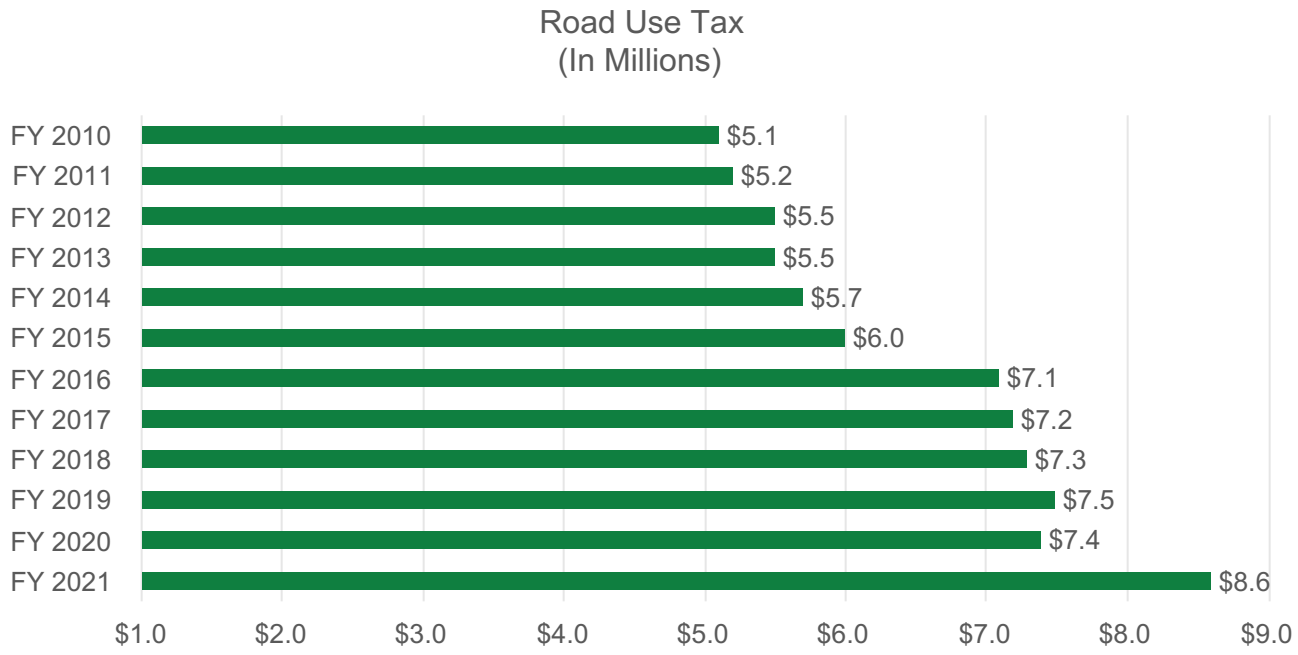
GUIDELINE

There are many high priority capital improvement projects which must be constructed during the FY 2023 - FY 2027 period. The potential of partially forgivable State Revolving Fund Loans and an increase in grant funding 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. 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 2022 budget was based on receiving $7,566,866 in Road Use Tax funds. In FY 2022, 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.

GUIDELINE

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

BB. COMMERCIAL AND INDUSTRIAL DEVELOPMENT

GUIDELINE

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

CC. HOUSING

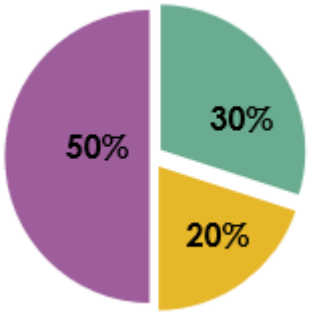
GUIDELINE

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

DD. SALES TAX

GUIDELINE

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



Sales Tax 50%: Property Tax Relief

Sales Tax 30%:
(a) The reduction by at least 75% of street special assessments.
(b) The maintenance and repair of streets.

Sales Tax 20%:
(a) The upkeep of City-owned property such as sidewalks, steps, storm sewers, walls, curbs, traffic signals and signs, bridges, buildings, and facilities (e.g. Airport, Five Flags Center, Library, Law Enforcement Center, City Hall, Fire Stations, Parks, and Swimming Pools).
(b) Transit equipment, such as buses
(c) Riverfront and wetland development
(d) Economic Development Projects

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

DISCUSSION

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

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

Consistent with past use of DRA distributions, 100% of the February 2023 projections of operating surplus have been anticipated as resources to support the Fiscal Year 2023 capital improvement projects. The estimates received from the DRA will be reduced by 5 percent for FY 2025 resources, 10 percent for FY 2026, and 15 percent for FY 2027 resources, to provide a margin of error in case the estimates are not realized.

GUIDELINE

In Fiscal Year 2023, 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

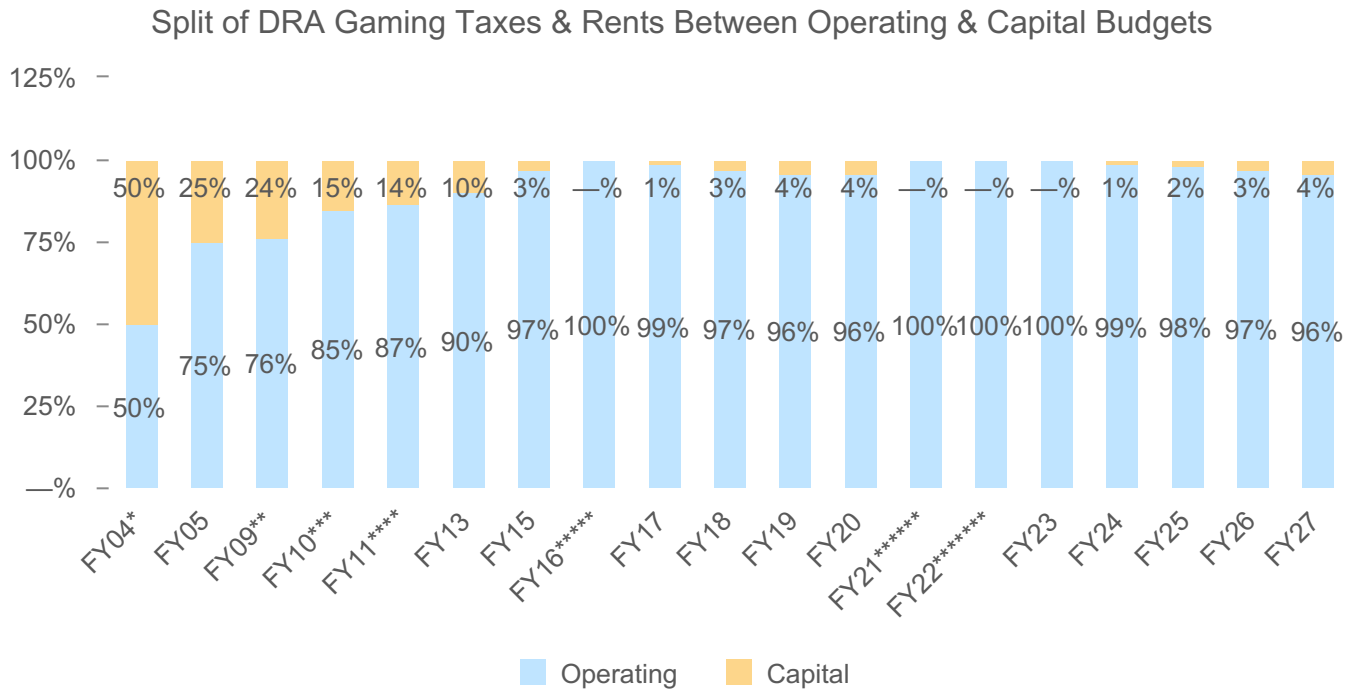
Capital improvement expenditures that will reduce future maintenance and operating expense will receive priority funding and these types of initiatives will be encouraged in all departments and funding sources as a means of maximizing the use of available resources. This emphasis reflects fiscally responsible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

GG. USE OF GAMING-RELATED RECEIPTS

DISCUSSION

On December 14, 2021, an amended lease took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment raised the lease payment from 1% of coin-in to 1.5% of coin-in.The amendment increased the amount retained by the DRA for the operating budget reserve from 5% to 10%. The lease amendment eliminates the $10,000 per month DRA payment to the Depreciation and Improvement Fund for facility maintenance. In addition, In addition, the distribution of net profit is now split three ways between the City, charities, and the Schmitt Island Master Plan Implementation from a two-way split between the City and charities. The amended lease has an expiration date of December 31, 2036.

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



Notable Changes:

*__FY 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 0.5% 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.

**__FY 2009__ 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.

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

*****__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.

******__FY 2021__ A lease amendment took effect with the Dubuque Racing Association for the lease of the Q Casino. This lease amendment added a payment equal to 0.5% of monthly sports wagering conducted on Q Sportsbook retail or Q advance deposit sports wagering internet site.

*******__FY 2022__ A lease amendment took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment raised the lease payment from 1% of coin-in to 1.5% of coin-in.The amendment increased the amount retained by the DRA for the operating budget reserve from 5% to 10%. The lease amendment eliminates the $10,000 per month DRA payment to the Depreciation and Improvement Fund for facility maintenance. In addition, the amended lease has an expiration date of December 31, 2036.

The change in market share and changes in the lease agreement impacts the City's lease payment from the DRA. The new lease effective 1/1/22 requires the DRA to pay the City 1.5 percent of coin in from slot machines (previously 1 percent),4.8 percent of gross revenue from table games, and 0.5 percent of sports wagering. The following chart shows the fluctuation of lease payments 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
2023-2027	+$12,421,608
Total Impact	**$-27.2 Million**

From FY 2009 thru FY 2027, the City's lease payments have been reduced $27.2 Million.

In calendar year 2021, gross gaming revenues were up 43.0% for the DRA and the Diamond Jo was up 52.1% as compared to calendar year 2020. As compared to calendar year 2019, gross gaming revenues were up 8.3% for the DRA and the Diamond Jo was up 8.4%. In calendar year 2021, the DRA showed increases in hotel room revenue, food and beverage sales, and other revenue as compared to calendar year 2020

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 $761,860 in Sports Book revenue and $10,764,497 in Sports Betting handle during 2021. 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 $130 million annually in 2021 up from the $88 million market in 2020 and up from the $120 million market in 2019. DRA share of the market was 41.2% in 2021 and 41.2% in 2019. The DRA has projected a -5.2% decrease in gross gaming revenue for calendar year 2022. The DRA projects Sports Betting revenue in 2022 of $943,709. The DRA gaming projections include minimal growth in revenues over the next five years with a growth rate of 1.5% in FY 2023, a growth rate of 1.0% 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 November 10, 2021, Hard Rock Casino Rockford opened its temporary casino which includes 635 slot machines and Electronic Table Games. The Hard Rock Casino plans construction of a permanent $310M casino and hotel. Construction will last approximately 18 to 24 months with a projected opening date of late summer 2023.

Ho-Chunk Nation is planning to break ground in the spring of 2022 on the construction of $405 million casino and hotel resort in Beloit Wisconsin pending final federal approval. Construction will last approximately 18 to 24 months.

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 $304,000 in FY 2022 to $384,000 in FY 2023.

GLOSSARY

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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.

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 form 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 bythe 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.

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.

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 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 it 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 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 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.

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.

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

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

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

Prior-Year Encumbrance: Obligations from previous fiscal years in the form of purchase orders, contacts 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.

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.

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.

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

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

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

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