CITY OF DUBUQUE

RESIDENT'S BUDGET GUIDE

THE CITY OF DUBUQUE
Masterpiece on the Mississippi



Adopted for
Fiscal Year

2024

TABLE OF CONTENTS

This page intentionally left blank.

TABLE OF CONTENTS

Resident's Guide to the Adopted Fiscal Year 2024 Budget

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

	PAGE
Introduction	
City Mission, Vision, and Administrative Staff	6
City of Dubuque Mayor and City Council	8
City of Dubuque Organizational Chart	9
City of Dubuque Management	10
Distinguished Budget Presentation Award	12
Budget Message	
Budget Introduction	15
Budget Transmittal Memo	16
Differences of Fiscal Year 2024 Adopted Budget From Maximum Property Tax Dollars Resolution	34
City Manager's Guiding Principles of the Management Philosophy	35
Budget Process	
Overview of Budgeting	39
Fund-Department Relationship	51
Key Terms for Understanding Budget	53
Budget in Brief	57
Community Information	
History of Dubuque	71
Demographics	72
Land Use	73
Services Provided to Residents / Recreation	74
Major Employers/Taxpayers & Employment by Industry	75
Non-Profit and Partner Board Representation	76
Boards and Commissions	77
Budget Overviews	
City Council Goals and Priorities	81

	PAGE
Budget Overviews (Continued)	
Dubuque 2036 Vision Statement, City Council Five-Year Goals, City Council Policy Agenda and Management Agenda for 2020-2022	81
Linking Long- and Short-Term Goals	85
Budget Fact Sheet	91
Total Revenue and Expenditures – All Funds	92
Long Range Financial Plan	93
Revenue Category Explanations	96
Revenue Highlights	102
Expenditure Highlights	110
Costs of Municipal Services	115
Utility Rates and Comparisons	116
How Your Property Tax Rate and Payment are Split – Pie Chart	118
Tax Rate and Comparison	119
Valuation Growth	120
Comparison of Taxable Value Per Capita	122
Impact of Budget on Class of Property	123
Average Homeowner Property Tax Receipt	127
Summary of Decision Packages	128
Full-Time Equivalent Personnel Changes	145
Personnel Complement Summary	147
Financial Summaries	
How Your City Share of Property Taxes are Distributed – Pie Chart	152
Net Operating Budget in Funds Including Tax Levy Revenue, by Department	153
Distribution of City Portion of Property Tax Payment – Residential Property Example	154
Budget Revenue by Category – Pie Chart	155
Total Revenues by Revenue Category	156
Where the Money Comes From – Pie Chart	157
How Budgeted Expenditures are Funded	158
How the Money is Spent – Pie Chart	161

TABLE OF CONTENTS (Continued)

PAGE

Financial Summaries (Continued)

Expenditures by Department & State Program ... 162
Grand Total Expenditure Summaries ... 165
Operating Budget by Major Categories ... 167
Operating Budget by Fund and Department ... 168
Fund Balance, Income, and Expense Summary ... 172
Summary of Fund Balance Changes ... 176

Community Development Block Grant Funds

FY 2023 Annual Action Plan ... 180

Debt Management

Debt Service Fund Explanation ... 188
Statutory Debt Limit ... 189
Statutory Debt Capacity ... 191
Total Debt Outstanding ... 192
General Obligation Debt Per Capita ... 193
Summary of Bonded Indebtedness ... 194
Retired Debt Versus New Debt ... 198
Bond Rating ... 199

Capital Budget

Capital Improvement Program ... 204
Capital Improvement Program Message ... 210
Capital Improvement Program Projects ... 258
Street Construction Improvement Program ... 276

Department Budgets

Interpreting Performance Measures ... 278
Airport ... 279
City Attorney's Office ... 285
City Clerk ... 289
City Council ... 292
City Manager's Office ... 297
Economic Development ... 301
Emergency Communications ... 305
Emergency Management ... 308
Engineering ... 311
Facilities - Five Flags / Grand River Center ... 323
Finance Department ... 352

PAGE

Department Budgets (Continued)

Fire Department ... 333
Geographic Information Systems (GIS) ... 340
Health Services ... 342
Housing and Community Development ... 347

Human Resources ... 356
Information Services ... 360
Library ... 363

Media Services Division ... 369
Multicultural Family Center ... 394
Office of Equity and Human Rights ... 372
Office of Shared Prosperity and Neighborhood Support ... 399

Parks Division ... 380
Parking Division ... 385
Planning Division ... 389
Police Department ... 395
Public Information Office ... 402
Public Works ... 406
Purchase of Services ... 415
Recreation Division ... 416
Transit Division ... 425
Water Department ... 432
Water & Resource Recovery Center ... 438

Policy Guidelines ... 444

Budget Glossary ... 492
Acronyms ... 505



CITY of DUBUQUE, IOWA

RESIDENT'S GUIDE

to the
RECOMMENDED
FISCAL YEAR 2024 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.

2037 VISION STATEMENT

Dubuque 2037 is a sustainable and resilient city, an inclusive and equitable community where ALL are welcome. Dubuque 2037 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
Katy A. Wethal

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	**Chief Financial Officer**
Joe J. Link	**Budget & Financial Analyst**
Nathan J. Kelleher	**Budget & Financial Analyst**
Robyn L. Hosch	**Budget & Financial Analyst**
Stephanie A. Valentine	**Executive Assistant**
Mia F. Burbach	**Administrative Assistant**
Kaia K. Humpal	**Confidential Account Clerk**
Randy W. Gehl	**Public Information Officer**
Kristin R. Hill	**Communications Specialist**

This page intentionally left blank.

DUBUQUE CITY COUNCIL
Contact Information

THE CITY OF DUBUQUE
Masterpiece on the Mississippi



Mayor

Brad M. Cavanagh
565 Fenelon Place
Dubuque, Iowa 52001
Phone: (563) 690-6502
bcavanagh@cityofdubuque.org
Term Expires: Dec. 31, 2025



AT-LARGE

Ric W. Jones
1270 Dunleith Court
Dubuque, Iowa 52003
Phone: (563) 690-6503
rjones@cityofdubuque.org
Term Expires: Dec. 31, 2025



AT-LARGE

David T. Resnick
2341 Coventry Park, #207
Dubuque, Iowa 52001
Phone: (563) 690-6504
dresnick@cityofdubuque.org
Term Expires: Dec. 31, 2023



FIRST WARD

Susan R. Farber
1755 Overview Court
Dubuque, Iowa 52003
Phone: (563) 690-6505
sfarber@cityofdubuque.org
Term Expires: Dec. 31, 2025



SECOND WARD

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



THIRD WARD

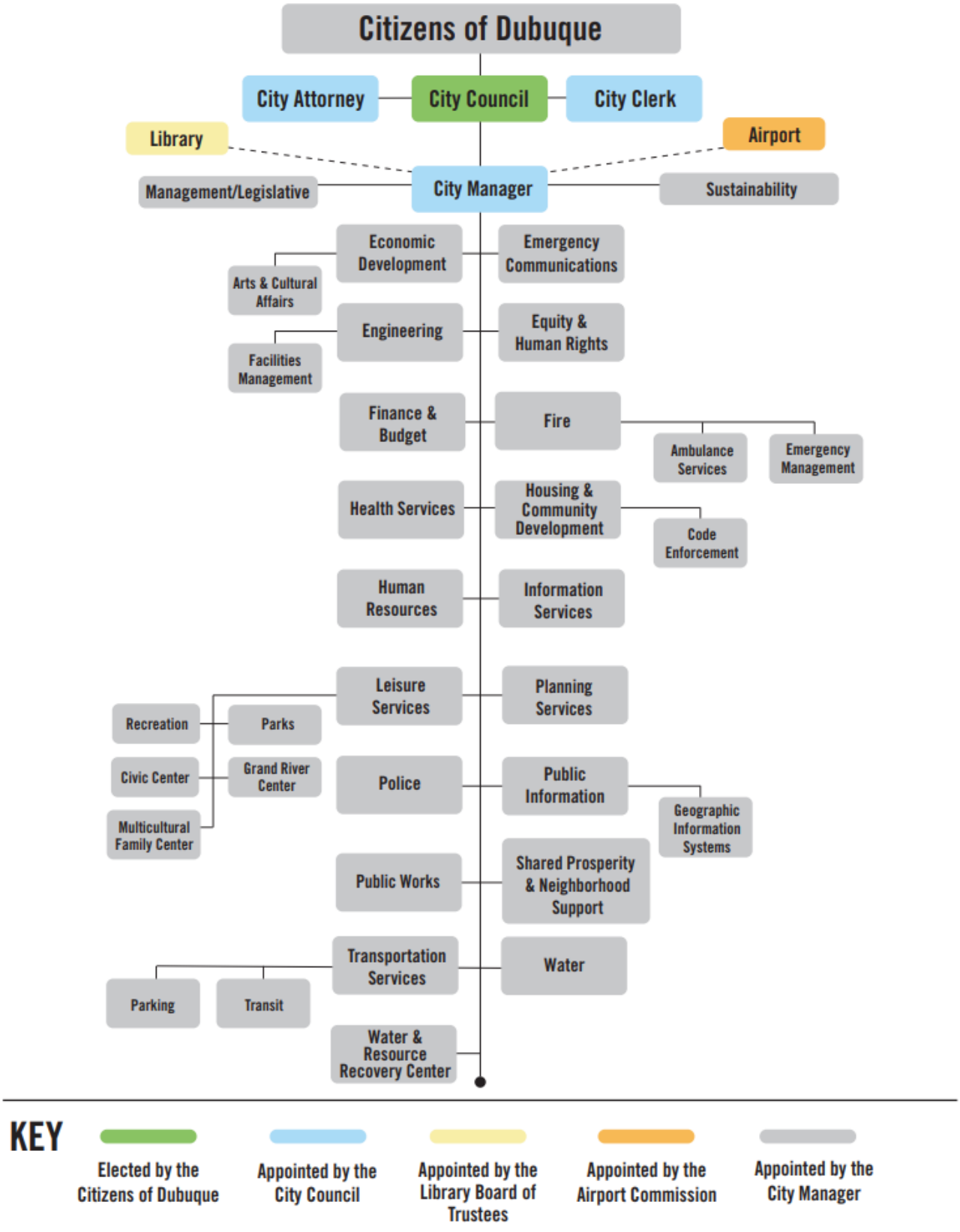
Danny C. Sprank
2473 Jackson Street
Dubuque, Iowa 52001
Phone: (563) 690-6507
dsprank@cityofdubuque.org
Term Expires: Dec. 31, 2025



FOURTH WARD

Katy A. Wethal
560 Fenelon Place
Dubuque, Iowa 52001
Phone: (563) 690-6508
kwethal@cityofdubuque.org
Term Expires: Dec. 31, 2023

www.cityofdubuque.org/citycouncil


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

MEET THE DEPARTMENT MANAGERS

THE CITY OF DUBUQUE
Masterpiece on the Mississippi



Gisella Aitken-Shadle
Chief of Equity & Human Rights
563.589.4192
gaitken@cityofdubuque.org



Gina Bell
Sustainable Community Coordinator
563.690.6038
gbell@cityofdubuque.org



Adrienne Breitfelder
City Clerk
563.589.4100
abreitfe@cityofdubuque.org



Crenna Brumwell
City Attorney
563.583.4113
cbrumwel@cityofdubuque.org



Cori Burbach
Assistant City Manager
563.589.4110
cburbach@cityofdubuque.org



Jill Connors
Economic Development Director
563.589.4213
jilconno@cityofdubuque.org



Mary Rose Corrigan
Public Health Director
563.589.4181
mcorriga@cityofdubuque.org



Todd Dalsing
Airport Director
563.589.4127
tdalsing@cityofdubuque.org



Randy Gehl
Public Information Officer
563.589.4151
rgehl@cityofdubuque.org



Teri Goodmann
Director of Strategic Partnerships
563.589.4110
tgoodman@cityofdubuque.org



Jeremy Jensen
Police Chief
563.589.4410
jjensen@cityofdubuque.org



John Klostermann
Public Works Director
563.589.4250
jklaster@cityofdubuque.org



Ryan Knuckey
Transportation Services Director
563.589.4341
rknuckey@cityofdubuque.org



Chris Kohlmann
Information Services Manager
563.589.4280
ckohlman@cityofdubuque.org



Jennifer Larson
Chief Financial Officer
563.589.4398
jlarson@cityofdubuque.org



Christopher Lester
Water Department Manager
563.589.4291
clester@cityofdubuque.org



Mark Murphy
Emergency Communications Manager
563.589.4415
mmurphy@cityofdubuque.org



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



Gus Psihoyos
City Engineer
563.589.4270
gpsihoya@cityofdubuque.org



Nick Rossman
Library Director
563.589.4225
nrossman@carnegiestaul.org



Anderson Sainci
Director of the Office of Shared Prosperity & Neighborhood Support
563.589.4326
asainci@cityofdubuque.org



Amy Scheller
Fire Chief
563.589.4160
ascheller@cityofdubuque.org



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



Shelley Stickfort
Human Resources Director
563.589.4125
sstickfo@cityofdubuque.org



Mike Van Milligen
City Manager
563.589.4110
clymgr@cityofdubuque.org



Marie Ware
Leisure Services Manager
563.589.4263
mware@cityofdubuque.org



Wally Wernimont
Planning Services Manager
563.589.4210
wwernimo@cityofdubuque.org

Questions or feedback for department managers can be sent via the "Contact Us" quick link on the City of Dubuque's website at www.cityofdubuque.org or call 563-589-4100.



Jason Lehman
Assistant City Attorney
563.589.4381
jlehman@cityofdubuque.org



Barry Lindahl
Senior Counsel
563.583.4113
balesq@cityofdubuque.org



Trish Gleason
Assistant City Clerk
563.589.4100
tgleason@cityofdubuque.org



Stephanie Valentine
Executive Assistant
563.589.4110
svalenti@cityofdubuque.org



Abhishek Rai
ICMA Local Government Management Fellow
563.589.4110
arai@cityofdubuque.org

This page intentionally left blank.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Dubuque
Iowa

For the Fiscal Year Beginning

July 01, 2022



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, 2022. 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 17 years in a row.

CITY MANAGER'S BUDGET MESSAGE

This page intentionally left blank.

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 2024 Recommended Budget.

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

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

The following Fiscal Year 2024 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 20, 2023 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 2024 Recommended Budget

DATE: February 16,2023 (Updated 8/25/23)

It is my goal that the Fiscal Year (FY) 2024 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 2022 annual goal setting session. To enable staff to finalize the recommended budget, the City Council must first set the maximum property tax levy for FY2024 on February 20, 2023.

As our community, nation, and 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.

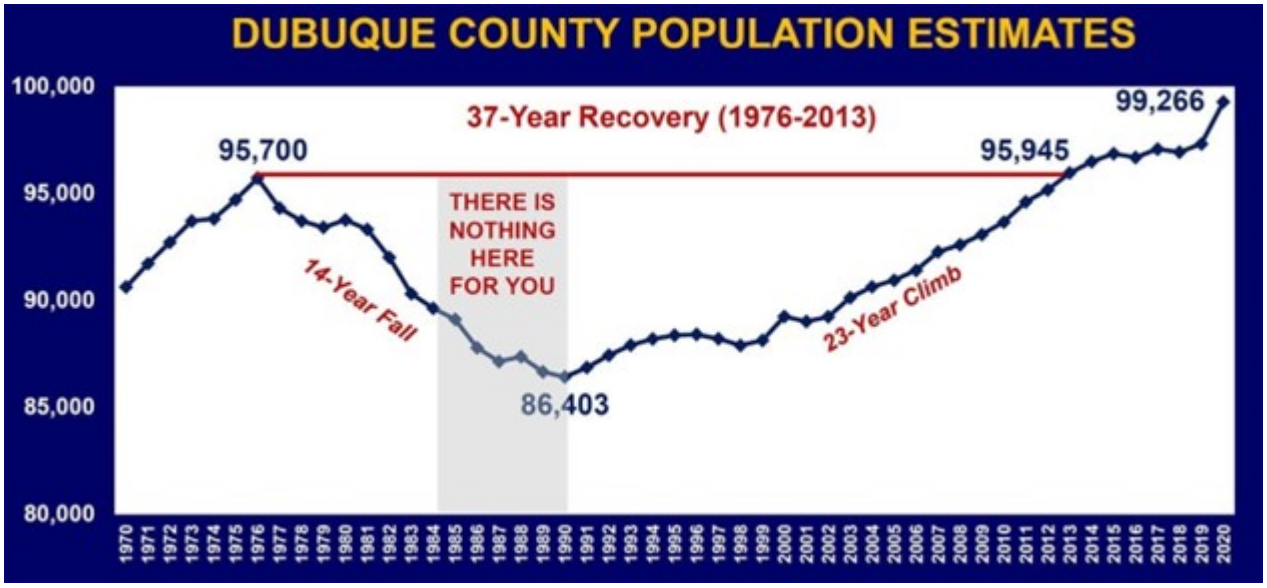
An October 2022 paper by the McKinsey Global Institute titled "On the cusp of a new era?" says: *"Current economic and political turbulence could presage the start of a new era that is structurally very different with a new narrative of progress. The past two and a half years have been extraordinary. What we are seeing is surely more than the progression of just another business cycle. The unnerving combination of a global pandemic compounded by energy scarcity, rapid inflation, and geopolitical tensions boiling over has people wondering what certainties are left. Today's events might even feel like a cluster of earthquakes that is reshaping our world."*

"We have been here before. Similar "earthquakes" have struck the past: in the immediate aftermath of World War II (1944-46), during the period around the oil crisis (1971-1973), and at the time of the breakup of the Soviet Union (1989-92). Like a real earthquake, each of them changed the global landscape with the sudden release of powerful underlying forces that had been building up around a fault line over time -- but in these cases, unfolding over a few years rather than a big bang. Each of them ushered in a new era: the Postwar Boom (1944-71), the Era of Contention (1971-89), and the Era of Markets (1989-2019). Are we now on the cusp of a new era presaged by today's earthquakes?"

"What could that new era look like? The die is not yet cast. While there is a current direction of travel, there are also complex unresolved questions, which will determine how the situation plays out."

"If we are indeed in the early throes of a seismic shift -- as the evidence appears to suggest – leaders must both prepare for the possibility of a new era and position themselves to shape it. The current vantage point may invite pessimism. Yet, through all the ups and downs of the world, progress has marched on and performed the miraculous. Our times demand action, but history also offers great hope."

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.



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.

With this budget recommendation, the next few years in Dubuque are going to see 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 2023 and what is being further proposed in the FY 2024 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."

In a report by NeoGov, they describe that, *"An unprecedented number of job openings currently remain unfilled in the public sector. The public sector faces some of the most significant hiring challenges of any segment in today's hyper-competitive job market. A mass exodus of workers to the private sector, increased competition in the job market, and a rise in job openings due to the "Silver Tsunami" of recent retirees have combined to force public sector HR departments into a vicious hiring cycle."*

To enhance the City's employee retention and recruitment efforts and to respond to the core inflation of just over 5%, I am recommending that non-bargaining unit and bargaining unit employees receive a 5% wage increase, except for sworn Police staff, sworn Fire staff, and 911 Emergency Dispatchers, who would receive a 6% wage increase.

Community Safety

In the area of public safety, the City will add one Firefighter position, in addition to the nine 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 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. There will also be a replacement of two fire engines and a $1,270,000 ladder truck. 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 an additional full-time position be added to the 911 Emergency Communications Center.

I am recommending the addition of two Police Officer positions with the assistance of a Federal grant. 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 three years. The City is also committed to aggressively filling the many vacancies in the Police Department triggered, in part, by the hiring freeze during the economic crisis caused by the pandemic.

Road 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 2022, the City will be further pursuing street improvements.

In 2023, the Northwest Arterial State of Good Repair Project, from John F. Kennedy Road to Highway 20, will be completed with northbound lane reconstruction and 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 closure of the southern leg of the intersection, to greatly improve traffic flow.

Implementation of the City's East-West Corridor Study will continue, with three new roundabouts constructed in the later part of the 5-year Capital Improvement Program.

The City received a grant for an over $3 million planning effort and anticipates submitting a $35 million federal infrastructure grant application in 2024 to build a railroad overpass at 14th Street and for reconstruction of Elm Street and 16th Street, with multiple intersection improvements all in the complete streets format.

In partnership with the US Army Corps of Engineers, the City will be improving the Mississippi River floodwall 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 over $35 million to replace over 3,500 private lead service lines with a 90% forgivable loan program to assist low-income residents.

Economic Development

The City will be investing in the downtown, the Central Avenue corridor, the West End industrial parks, and improving Schmitt Island access. Work on the new Crossroads Industrial Park will include finishing a development plan and significant investment is anticipated in the McFadden Farm Industrial Park.

Improved Customer Service

A 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, angles, knees, hips and back.

Identifying and Funding Important Initiatives to Support Employees

I have already described many of these important efforts. I am recommending the addition of some new City positions in the organization to advance important initiatives and meet existing needs. In FY2023, the City Council approved through amendment two new positions in the Human Resources Department and a Project Manager position in Leisure Services.

In addition, during the FY 2023 budget process the following recurring improvement packages creating new positions was approved:

- Full-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 the Emergency Communication 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 in 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 uses, 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 in 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 residents.

In the FY2024 budget, I am recommending the addition of two Police Officer positions as part of the crisis intervention team and enhancements to the Secondary Responder Model; at the Fire Department, I am recommending the addition of a Firefighter position and an additional Administrative Assistant.

In 911 Emergency Communications, I am recommending the addition of a full-time Dispatcher position; at the Airport, more Fixed Based Operator Line Service hours; in Housing, elimination of a part-time position and creation of a full-time Combination Inspector; an additional 910 hours of site supervision at the Multicultural Family Center; a new full-time Confidential Account Clerk in Leisure Services; upgrade of a part-time Circulation Lead Library Assistant to a full-time position at the Library; a Data Scientist position in Public Works; a part-time AmeriCorps Position in the Engineering Department; two intern positions in the Engineering Department; a full-time Water Distribution Maintenance Worker in the Water Department; elimination of a Water Meter Repair Worker and creation of a Water Meter Foreman position in

the Water Department; the creation of the position of Assistant Water and Resource Recovery Manager position, along with the recent creation of the Industrial Pretreatment Coordinator position at the Water and Resource Recovery Center; and the creation of a part-time intern position in the Public Works Department.

Opportunities for Grants and Forgivable Loans

The Biden Administration has successfully passed a large infrastructure bill, the Infrastructure Investment and Jobs Act, the Inflation Reduction Act, and is also showing success at increasing funding to individual federal departments and grant programs. Additionally, 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 collars to be eligible for the grants. For instance, the Iowa Finance Authority (IFA) now offers low interest State Revolving Fund (SRF) loans at very low interest rates. With the new programs, up to 50% of those loans will be forgivable and IFA is creating a 90% forgivable loan program to replace lead water services lines.

CITY PROPERTY TAX RATE

You will recall that in the FY2022 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.

In the FY2023 current year budget the Mayor and City Council adopted a property tax rate reduction of 1.74% which resulted in a 2.96% increase for the average homeowner.

The FY2024 budget recommendation funds $688,895 for annually recurring improvement packages funded by property taxes in the General Fund and $691,417 for non-recurring improvement packages funded by FY2024 DRA Distribution.

For FY2024 there are $2,997,416 in general fund improvement package requests with a net property tax impact of $2,461,286, with $1,380,312 recommended for funding.

In FY2023, the City levied for $26,205,437 in property tax revenue to support the general fund and in FY 2024 the budget guidelines would levy for $26,623,300 in property tax revenue to support the general fund. The FY2024 budget guidelines call for a 1.90% increase in the property tax rate, which increases the property tax rate from 9.71686 in FY23 to $9.9014 in FY 24, which would be a 2.94% or $23.25 tax increase for the average Dubuque residential property owner, an increase in property tax for commercial (8.77%, $268.52), and an increase for industrial (6.55%, $296.26).

	% Change	$ Change
Property Tax Rate	1.90%	$0.18
Property Tax Asking	1.59%	$417,863
Average Residential Payment	2.94%	$23.25
Average Commercial Payment	8.77%	$268.52
Average Industrial Property	6.55%	$296.26

Since 1989, the average homeowner has averaged an annual increase in costs in the City portion of their property taxes of +1.31%, or about $7.98 a year. If the State had been fully funding the Homestead Tax Credit, the increase would have averaged about $5.16 a year.

For the purpose of this budget, the City Council is only considering the FY2024 property tax rate. The FY2025 - 2028 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 FY2025.

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 2024	$9.9014	1.90%
FY 2025	$10.4513	5.55%
FY 2026	$10.7617	2.97%
FY 2027	$10.9976	2.19%
FY 2028	$11.4114	3.76%

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential Property	$ Impact on Avg. Residential Property
FY 2023	$26,205,437			
FY 2024	$26,623,300	+1.59 %	+2.94 %	$ +23.25
FY 2025	$28,854,139	+8.38 %	+5.55 %	$ +45.27
FY 2026	$30,302,267	+5.02 %	+2.97 %	$ +25.55
FY 2027	$31,584,171	+4.23 %	+2.19 %	$ +19.41
FY 2028	$33,424,792	+5.83 %	+3.76 %	$ +34.07

The recommended guideline is a 2.94% or $23.25 increase for the average residential property owner, assuming the Homestead Property Tax Credit is fully funded. A one percent increase in the tax rate would generate approximately $260,842.

At the time residential rollback was calculated by the Iowa Department of Revenue for Fiscal Year 2024, the multi-residential property class values were mistakenly not excluded from the calculation. House File 418, which combined the residential and multi-residential property classes, intended to have the residential rollback calculated separately without the inclusion of multi-residential property, and then assign that calculated residential rollback to all properties classified as multi-residential.

Due to the multi-residential property tax not being excluded at the time the residential rollback was calculated, the residential rollback was computed as 56.4919%. The State Legislature has indicated that they will pass a bill that will correct this error which will result in excluding multi-residential property from the residential rollback calculation and a rollback calculation of 54.6501%.

The reduction in residential rollback from 56.4919% to 54.6501% results in a tax revenue loss for the City of $627,641 in FY 2024.

The State's residential rollback factor will increase from 54.1302% in 2023 to 54.6501%, or a 0.96% increase, in FY 2024. The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner

($86,339 taxable value in FY 2023 and $87,169 taxable value in 2024) results in more taxes to be paid per $1,000 of assessed value.

For the proposed Fiscal Year 2024 Budget, Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY24)) is 110.17% higher than Dubuque's rate, and the average is 49.33% higher than Dubuque. Dubuque's adopted FY 2024 property tax is $9.9014 (increase of 1.90% from FY 2023).

Fiscal Year 2024 City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Waterloo (FY24)	$ 20.81
10	Council Bluffs (FY24)	$ 18.26
9	Des Moines (FY24)	$ 17.56
8	Davenport (FY24)	$ 16.78
7	Cedar Rapids (FY24)	$ 16.03
6	Iowa City (FY24)	$ 15.63
5	Sioux City (FY24)	$ 15.42
4	West Des Moines (FY24)	$ 11.76
3	Ankeny (FY24)	$ 10.53
2	Ames (FY24)	$ 9.96
1	**Dubuque (FY24)**	**$ 9.90**
	AVERAGE w/o Dubuque	$ 14.79

Issues Impacting the Budget
Significant issues impacting the FY 2024 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 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 an eight-year period from FY 2023 to FY 2030. The City of Dubuque's tax base grew at a rate less than the statewide average and will have a backfill phase out over an eight-year period, from FY 2023 to FY 2030. **Beginning in FY 2023, the backfill will be eliminated over an eight-year period.**

    b. House File 2552, Division 11, passed in the 2022 legislative session and signed by the Governor on May 2, 2022, repeals the Business Property Tax Credit (BPTC). In lieu of the BPTC, beginning with assessment year 2022, all commercial, industrial, and railroad properties will receive a property assessment limitation on the first $150,000 of value of the property unit equal to the assessment limitation for residential property. The value of the property unit that

exceeds $150,000 receives the same 90% assessment limitation it has in the past.

The $125 million fund will continue to be appropriated each year for reimbursements to counties. County auditors will file a claim for the first tier of the assessment limitations in September. Assessors will continue to provide the unit configuration for auditors as these definitions remained the same. Taxpayers are not required to file an application to receive the first $150,000 of assessed value at the residential assessment limitation rate.

If the total for all claims is more than the appropriated amounts, the claims will be prorated, and the Iowa Department of Revenue will notify the county auditors of prorated percentage by September 30th. Lawmakers believe the new standing general fund will exceed the projected level of claims for fiscal years 2024 through 2029. Then in fiscal year 2030, the local government reimbursement claims will begin being prorated.

The projected backfill for Dubuque for the two-tier assessment limitation in FY 2024 is estimated to be $619,735.

2. Gaming Revenue.

    a. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to decrease $429,640 from $7,512,677 in FY 2023 to $7,083,037 in FY 2024, based on revised projections from the DRA. This follows a $2,283,319 increase from budget in FY 2023 and a $43,621 increase from budget in FY 2022.

    b. A portion of the prior year February 2023 DRA distributions will be used in FY 2024 to offset DRA rent loss of $541,398. In addition, of the February 2024 projections of operating surplus, $210,055 will be used to offset the new State legislation which reduced the residential rollback and reduced City resources by $627,000, $291,349 will be used for the purchase of Solid Waste tipper carts, and the balance will be used for non-recurring improvement packages. This is a change from past use of DRA distributions because all funds will be used for FY 2024 operations.

3. Multi-residential property class combined with Residential in Fiscal Year 2024.

    a. Beginning in FY 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with 3 or more units. Rental properties of 2 units were already classified as residential property. The State of Iowa <u>will not</u> backfill property tax loss from the rollback on multi-residential property. **This annual loss in tax revenue of $1,186,077 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State**.

    b. In FY 2024, the multi-residential property class was eliminated and is reported with the residential property class.

c. At the time residential rollback was calculated by the Iowa Department of Revenue for FY 2024, the multi-residential property class values were not excluded from the calculation. House File 418, which combined the residential and multi-residential property classes, intended to have the residential rollback calculated separately without the inclusion of multi-residential property, and then assign that calculated residential rollback to all properties classified as multi-residential.

   Due to the multi-residential property tax not being excluded at the time the residential rollback was calculated, the residential rollback was computed as 56.4919%. The State Legislature has indicated that they will pass a bill that will correct this error which will result in excluding multi-residential property from the residential rollback calculation and a rollback calculation of 54.6501%.

   The reduction in residential rollback from 56.4919% to 54.6501% results in a tax revenue loss of $627,641 in FY24.

4. Interest Revenue
   a. Interest revenue increased from $461,015 in FY 2023 to $1,500,016 in FY 2024. The FY 2024 budget is based on current general fund cash balance and an interest rate of 4.00%.

5. Ambulance Revenue
   b. Ambulance Ground Emergency Medical Transport Payments increased from $1,174,894 in FY 2023 to $2,324,377 in FY 2024. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2022. FY 2023 was based on a four-year average of Medicaid transports and FY 2024 is based on the first four months of FY 2023 Medicaid transports annualized (1,311) increased by 11% (1,455). The actual rate of reimbursement from Medicaid increased from $1,579.13 in FY 2023 to $1,597.51 in FY 2024 based on the cost report filed. This line item is offset by GEMT Pay to Other Agency expense for local match of $438,000 resulting in net revenue of $1,886,377.

6. Moody's Investors Service Change in Methodology
   a. In November of 2022, Moody's Investors Service ("Moodys") released a new rating methodology for cities and counties. Two significant changes result from the new methodology; cities are now assigned an issuer rating meant to convey the creditworthiness of the issuer as a whole without regard to a specific borrowing, and business-type enterprise funds are now being considered together with general fund revenues and balances in the determination of financial performance.

      Coincident with the release of its methodology, Moody's reviewed the City of Dubuque. The City was assigned an issuer rating of Aa3, which is equivalent to the existing rating on its general obligation bonds. At that time, the rating agency did not take any additional action on the City's bond rating, nor did it indicate a need for further review.

      Under the new methodology, there are two metrics that contribute to financial performance. Available Fund Balance Ratio ("AFBR") = (Available Fund Balance + Net Current Assets/Revenue) and Liquidity Ratio ("LR") = (Unrestricted Cash/

Revenue). For Aa credits, AFBR ranges from 25-35, and LR ranges from 30-40%.

The City was evaluated by Moody's under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody's calculated the City's AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change in methodology will now consider revenues and net assets from business-type activities in these calculations. As such, the City's general obligation rating will now be directly impacted by the financial performance of enterprise funds. Establishing rates and charges adequate to provide both debt service coverage and significant liquidity will be necessary to maintain the City's ratings.

7. 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 FY 2024-2028 Capital Improvement Program is currently being reviewed and balanced, so there are no revised FY 2024 debt projections yet.**

    This 5-year Capital Improvement Program (CIP) budget includes debt issuances. The recommended FY 2024 budget does meet the City Council debt reduction strategy of issuing less debt than is retired, excluding the new Iowa Finance Authority forgivable loan for the lead service line replacement program. While the 5-year CIP projections show that the debt reduction strategy is also accomplished in FY27 and FY28, it is currently not projected to be met in FY25 and FY26.

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

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

Balancing Act
URL:http://bit.ly/fy22budgetsim
During Fiscal Year 2019, the City of Dubuque launched a new interactive budget simulation tool called Balancing Act. The online simulation invites community members to learn about the City's budget process and submit their own version of a balanced budget under the same constraints faced by City Council, respond to high-priority budget input questions, and leave comments.

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

The recommended utility rate increases are:

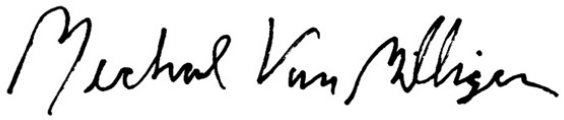
	FY2023 Rate	Recommended FY2024 Rate	% Change
Water	$33.18	$35.82	8.00 %
Sanitary Sewer	$47.42	$50.22	6.00 %
Curbside Collection	$15.38	$15.83	2.93 %
Stormwater	$9.00	$10.00	11.11 %

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.

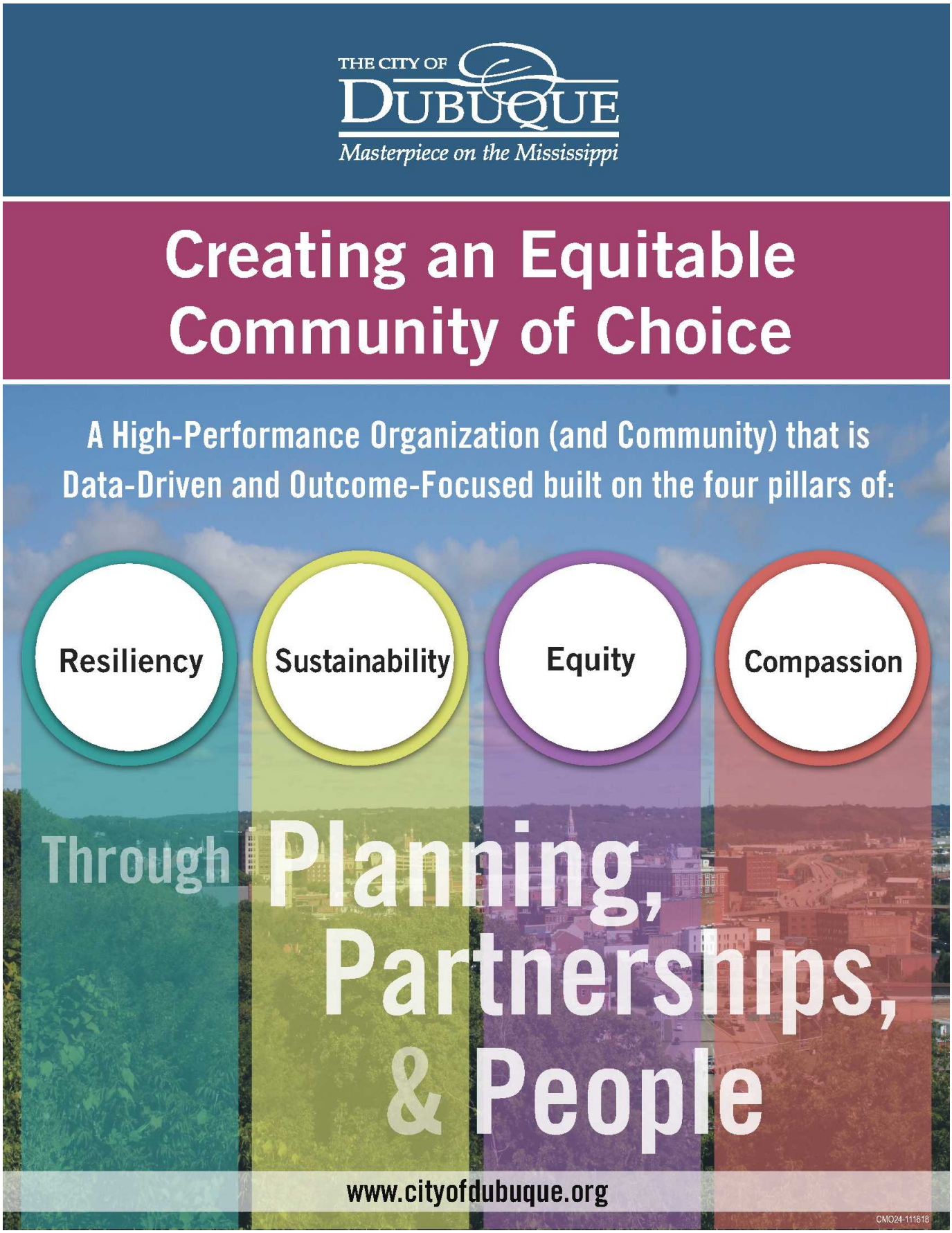
This budget recommendation fits the original tax levy recommendation that was submitted. However, I respect the Mayor and City Council's establishment of a higher property tax rate creating more flexibility as you go through the budget process.

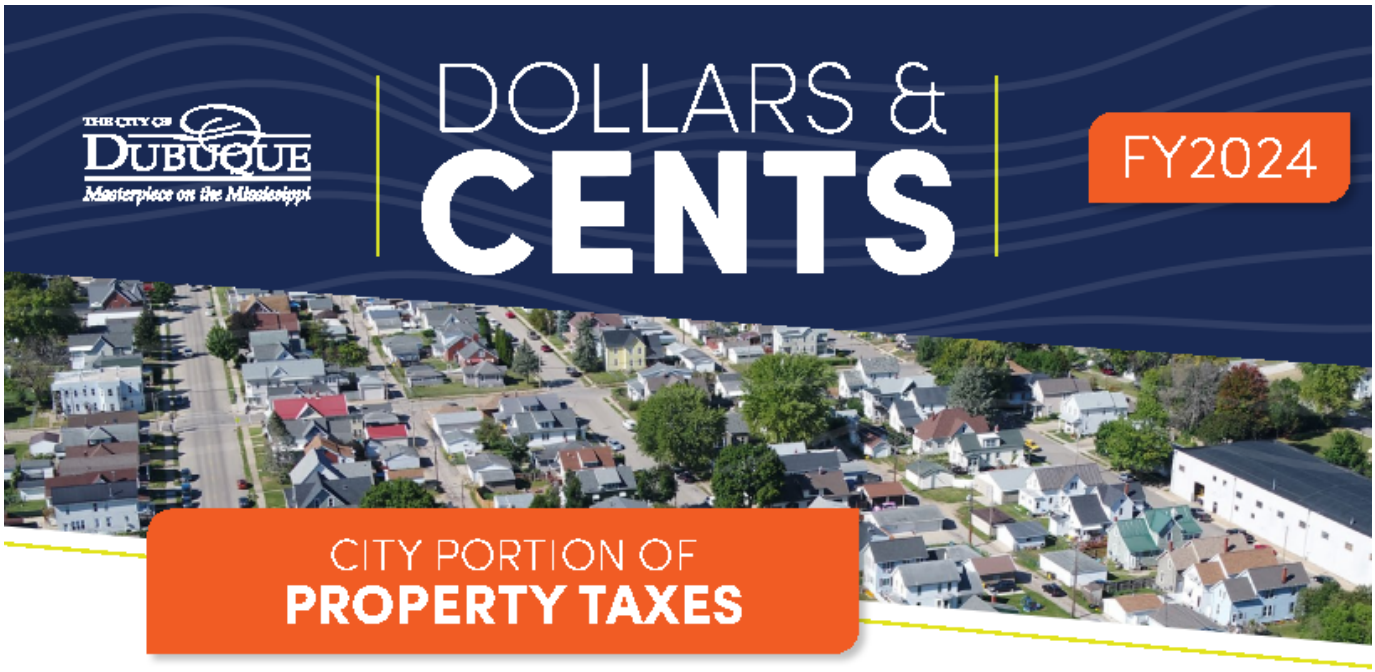
There will be seven City Council special meetings prior to the adoption of the FY 2024 budget before the state-mandated deadline of March 31, 2023. I want to thank Chief Financial Officer Jennifer Larson, Assistant City Manager Cori Burbach, Public Information Officer Randy Gehl, Budget/Financial Analyst Nathan Kelleher, Budget/Financial Analyst Robyn Hosch, Budget/Financial Analyst Joe Link, Executive Assistant Stephanie Valentine, and Communications Assistant Kristin Hill for all their hard work and dedication in preparation of this budget recommendation.



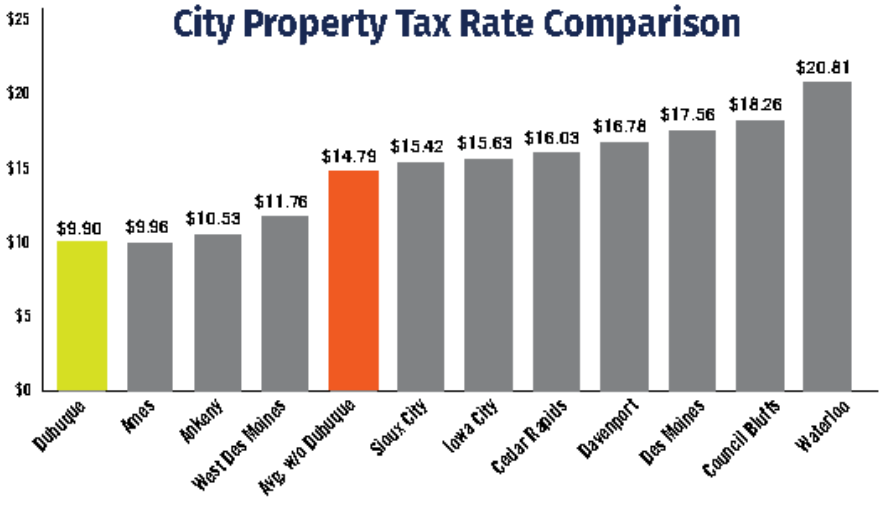
Michael C. Van Milligen
City Manager

MCVM:sv
Attachment
cc: Crenna Brumwell, City Attorney
Cori Burbach, Assistant City Manager
Jennifer Larson, Chief Financial Officer


THE CITY OF
DUBUQUE
Masterpiece on the Mississippi
Creating an Equitable Community of Choice
A High-Performance Organization (and Community) that is Data-Driven and Outcome-Focused built on the four pillars of:
Resiliency
Sustainability
Equity
Compassion
Through Planning, Partnerships, & People
www.cityofdubuque.org
CMO24-111618



City Property Tax Rate Comparison



Highest-ranked city (Waterloo - $20.81) is **110% higher than Dubuque**

Average of other 10 cities ($14.79) is **49% higher than Dubuque**

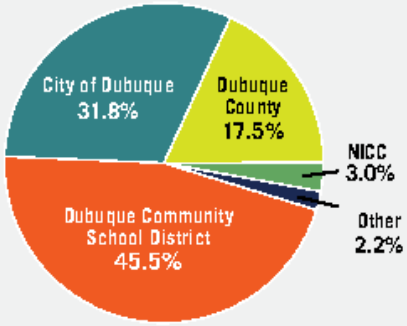
City of Dubuque FY2024 Property Tax Rate

- $9.9013 per thousand dollars assessed value
- Increase of 1.90% from FY2023

Property Type	Avg. Property Tax Cost Change from FY2023	% Property Tax Cost Change from FY2023
Residential	$23.25 more	2.94% increase
Commercial	$268.52 more	8.77% increase
Industrial	$296.26 more	6.55% increase

Where Do Your Property Taxes Go?

FY2023 Consolidated Rate of 30.55266



CITY BUDGET

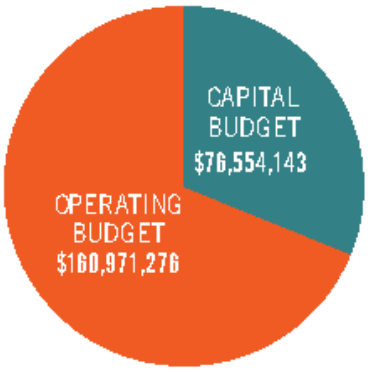
The City's total budget for FY2024 is $237,525,419

The City of Dubuque's Fiscal Year (FY) 2024 budget runs from July 1, 2023, through June 30, 2024. 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.

FY2024 City Budget



Major Funds	Operating	Capital
General Fund	$81,022,408	$115,000
Water Fund	$9,777,127	$11,658,760
Sanitary Sewer Fund	$12,440,629	$9,560,442
Stormwater Fund	$4,872,784	$524,920
Refuse	$3,827,298	$462,454
Parking	$2,832,267	$106,409

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	Portion of General Fund
Public Safety	**42.5%**
Culture & Recreation	18.7%
General Government	15.3%
Public Works	8.9%
Community & Economic Development	6.6%
Capital Projects	0.1%
Health & Social Services	1.4%
Debt Service	0.2%
Other	6.3%

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.

	FY2023	FY2024	FY2025	FY2026	FY2027
City's Spendable General Fund Cash Reserve Fund Balance	$35,459,518	$29,659,518	$23,859,518	$18,059,518	$18,059,518
% of Projected Revenue	50.18%	41.97%	33.76%	25.56%	25.56%

What's Included in Your Monthly Utility Bill?

	FY24 Rate:	Ranking Among Iowa's Largest Cities:
Water	**Avg. Household Rate: $35.82 / month*** (8% increase from FY2023)	**2nd Lowest** (Highest, West Des Moines, is 20% higher than Dubuque, and average is 8% higher than Dubuque)
Sanitary Sewer	**Avg. Household Rate: $50.22 / month***** (6% increase from FY2023)	**4th Highest** (Highest, Davenport, is 21% higher than Dubuque, and average is 15% lower than Dubuque)
Curbside Collection (Trash & recycling)	**Basic Rate $15.83/month*** (2.93% increase from FY2023) Curbside collection of recycling is no extra charge.	**Lowest** (Highest, Ames, is 84% higher than Dubuque, and average is 36% higher than Dubuque)
Stormwater	**Avg. Household Rate: $10.00 / month**** (11.11% increase increase from FY2023)	**2nd Highest** (Highest, Des Moines, is 64% higher than Dubuque, and average is 34% lower than Dubuque)

**Average household rate based on 6,000 gallons per month at $0.00597 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 $0.00837 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.*



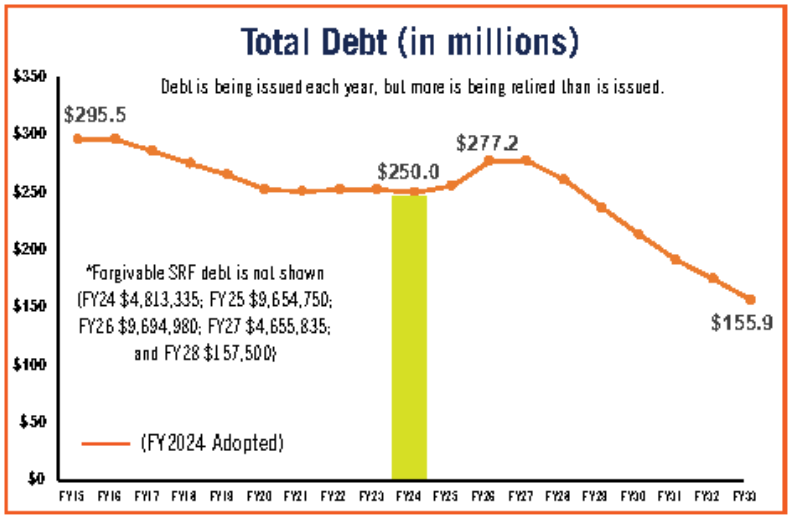
REDUCED FEES FOR INCOME-ELIGIBLE RESIDENTS

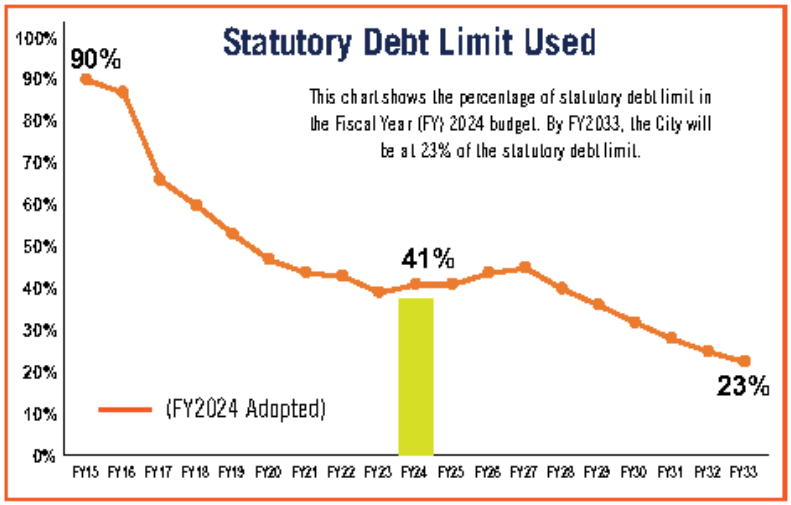
The City offers income-qualified residential customers a reduction in monthly fees for water, sanitary sewer, refuse collection, and stormwater utilities. Customers must submit an application for consideration. Applications are renewed on an annual basis.

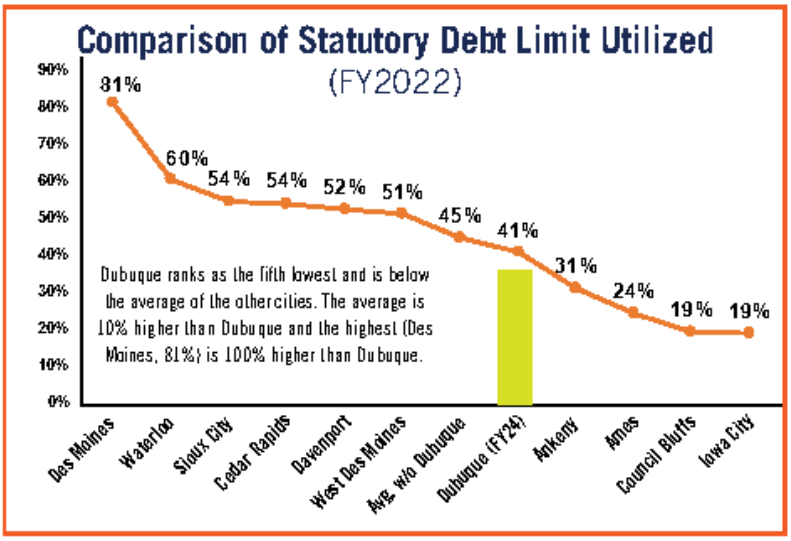
LEARN MORE
www.cityofdubuque.org/UtilityBilling or 563-589-4144

DEBT REDUCTION PLAN

Adopted August 2015

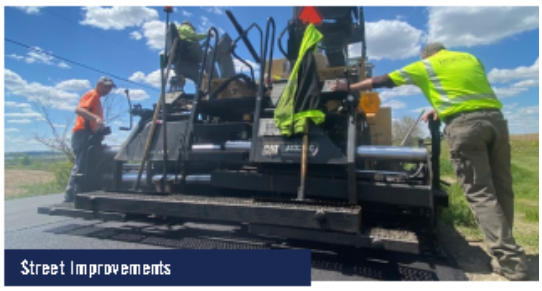








Fire Department Ladder Trucks



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, 2023)

#	Project Description and Amount Outstanding	
1	Stormwater Improvements	$70,680,924
2	Water & Resource Recovery Center	$50,195,000
3	Water Improvements	$27,025,430
4	Sanitary Sewer Improvements	$19,327,399
5	Parking Improvements	$25,213,340
6	Downtown TIF Incentives/Improvements	$19,327,482
7	Industrial Park Expansions	$10,897,224
8	Park and Recreation Improvements	$6,973,814
9	Public Safety Improvements	$4,406,310
10	TIF Rebates/Bonds to Businesses	$3,916,272
	Total	**$239,824,195**

** $167 million has been spent on street improvements from 1997-2022.*
Over 52 miles of streets have been resurfaced or reconstructed in the last 5 years.

CM034-041923

DIFFERENCES OF FISCAL YEAR 2024 RECOMMENDED BUDGET FROM MAXIMUM PROPERTY TAX DOLLARS RESOLUTION

Tax Asking

The maximum property tax dollars resolution approved by the City Council on February 20, 2023 totaled $26,851,339 (including the debt service levy of $304,738). The recommended tax asking was reduced ($228,039 or (0.85)% percent from the maximum property tax dollars tax asking).

Property Tax Paid by Average Homeowner

The maximum property tax dollars resolution included a 3.88% 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 2.94% increase.

Property Tax Paid by Average Commercial Property

The maximum property tax dollars resolution included a 9.78% increase for the average commercial property owner. The recommendation included in this budget is a 8.77% increase for the average commercial property owner.

Property Tax Paid by Average Industrial Property

The maximum property tax dollars resolution included a 7.53 percent tax increase for the average industrial property owner. The recommendation included in this budget is a 6.55% percent tax increase for the average industrial property owner.

Tax Rate

The Fiscal Year 2024 “City” portion of the tax rate is being increased by $0.18 from the Fiscal Year 2023 rate of 9.71686 to a tax rate of 9.90135 per $1,000 of taxable assessed valuation. The maximum property tax dollars resolution established by City Council included a rate of $9.99248. The recommendation included in this budget is a rate of 9.90135 (1.90% more than FY 2023).

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

CM010-090919

BUDGET PROCESS

This page intentionally left blank.

OVERVIEW OF BUDGETING

INTRODUCTION

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

The purpose of this narrative is to identify:

a) what a budget is;

b) why we prepare a budget;

c) alternative types of budgets;

d) major characteristics of the Dubuque budget system; and

e) roles and responsibilities in preparing the annual budget.

WHAT IS A BUDGET?

A budget is several things:

1. The budget is a fiscal plan setting out anticipated revenue and expenditures for accomplishing a variety of services over a given time frame. The fiscal plan includes:

   a) an explanation of the services, activities, programs and projects to be provided by the City to the residents;

   b) the resultant expenditure requirements; and

   c) the resources available for meeting the expenditure requirements.

2. The budget is a process concerned with the allocation of available resources among alternatives and competing departments, activities and programs. Cities rarely have enough money to be able to appropriate all the funds requested to all departments and activities and, as a result, there is considerable competition for whatever money is available. Budgeting, as a process, is concerned with developing an acceptable mix or balance between costs and services and represents the decisions made with respect to:

   a) quality and quantity of activities and projects to be undertaken; and

   b) financing of those activities and projects.

3. The budget is a policy document which:

   a) establishes the authority to spend funds, and levy and collect property taxes;

   b) represents a commitment to provide a specific level of service within a given amount of resources; and 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.

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.

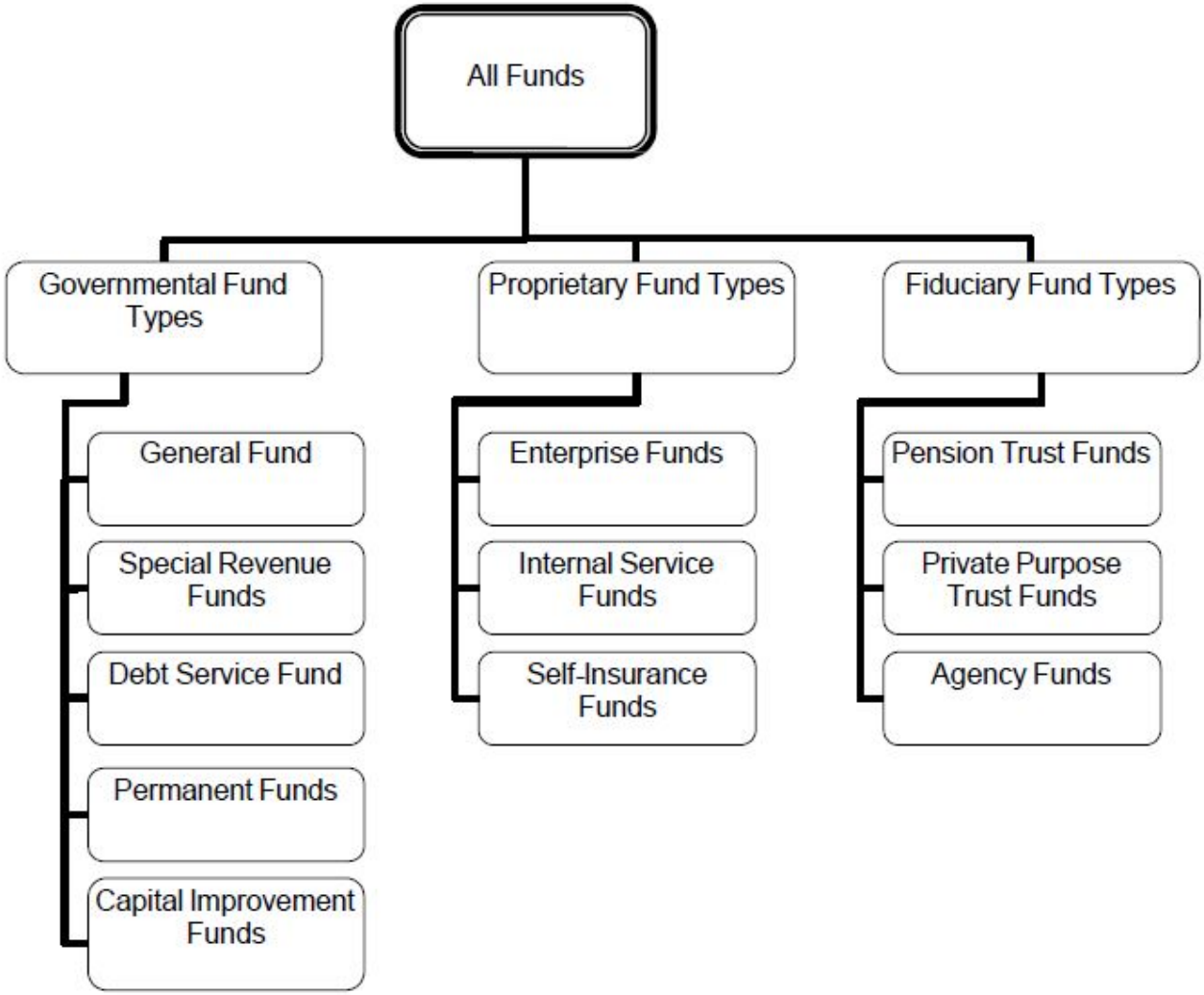
Fiduciary Fund Types (Non-Budgetary)

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			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				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

This page intentionally left blank.

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 2024 operating and capital budgets on March 23, 2023. The recommended FY24 budget is balanced and includes a 2.94% 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 ((0.48)% in FY 24); efficient operation with a 9.72% 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 $298,808,622.

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 2024

Various fee increases will be implemented beginning on July 1, 2023. 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, 2023: sewer rates will increase by $2.80 per month for an average residential customer, water rates will increase by $2.64 per month for an average residential customer; solid waste collection rates will increase by $0.45 per month for an average residential customer; and stormwater rates will increase $1.00 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.

FY24 RECOMMENDED BUDGET

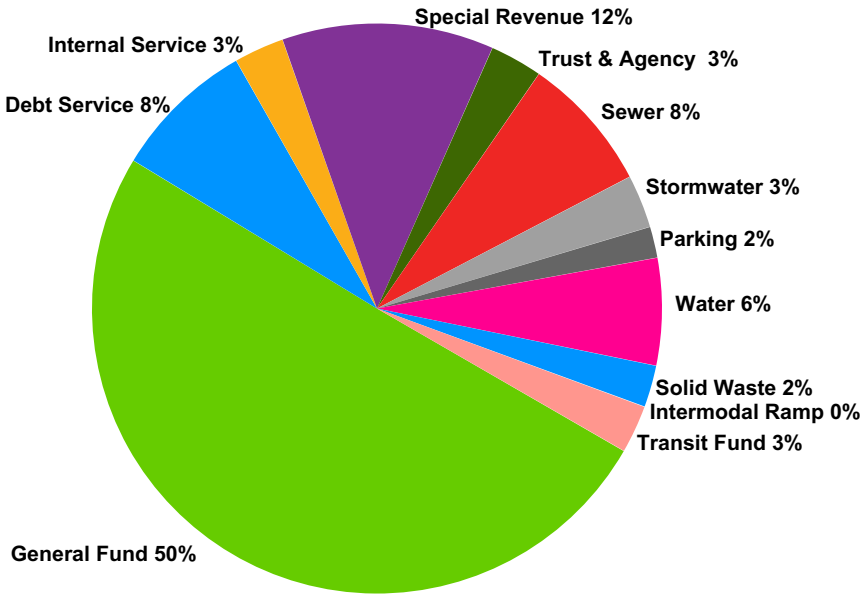
The City's recommended budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2023 through June 30, 2024. A separate capital budget includes appropriations for infrastructure related to projects, such as roads, buildings, and equipment that may require more than one fiscal year to complete or to acquire.

OPERATING & CAPITAL BUDGET SUMMARY					
OPERATING	$	160,984,276	CAPITAL	$	76,554,143
General Fund	$	81,035,408	General Fund	$	115,000
Special Revenue Funds	$	19,313,128	Special Revenue Funds	$	3,340,183
Debt Service Fund	$	13,007,373	Capital Projects Funds	$	45,106,476
Enterprise Funds	$	38,246,821	Enterprise Funds	$	22,443,874
Internal Service Funds	$	4,581,475	Internal Service Funds	$	20,139
Trust & Agency Funds	$	4,800,071	Trust & Agency Funds	$	5,528,471

APPROPRIATED BUDGET BY FUND

The City's total appropriated operating budget of $161.0 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.

FY24 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 2024. The City's general fund is balanced in 2024.

Utility funds are balanced in fiscal year 2024 as a result of rate increases.

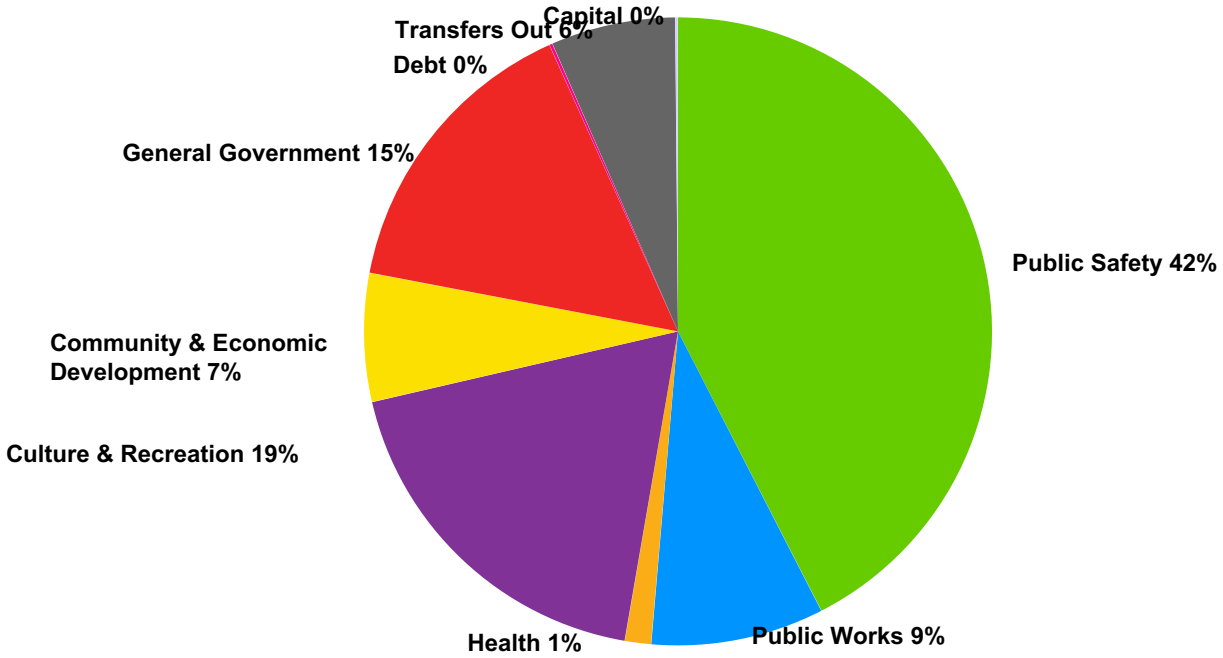
For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section

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 $81.0 million and a capital budget of $0.1 million. This fund encompasses the bulk of activities that are traditionally considered basic governmental services such as public safety, culture & recreation, health & social services, and general government.

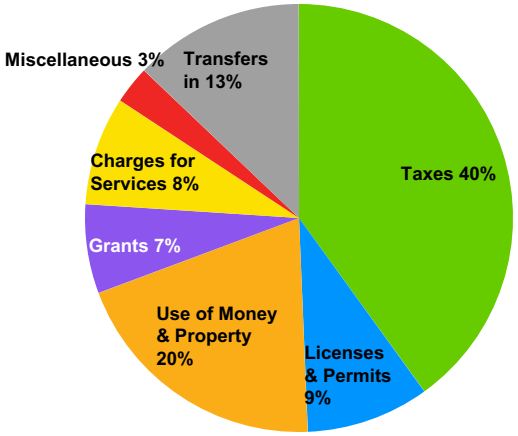
42.5 %	PUBLIC SAFETY	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
18.7 %	CULTURE & RECREATION	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
15.3 %	GENERAL GOVERNMENT	(city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.)
8.9 %	PUBLIC WORKS	(airport, maintenance of streets, bridges, and sidewalks, snow removal, street cleaning, street lighting, traffic control, etc.)
6.6 %	COMMUNITY & ECONOMIC DEVELOPMENT	(economic development, housing and community development, neighborhood development, planning and zoning, etc.)
6.4 %	TRANSFERS OUT	(to funds other than General Fund)
0.1 %	CAPITAL PROJECTS	(City infrastructure improvements or major equipment purchases)
1.4 %	HEALTH & SOCIAL SERVICES	(community health, health regulation and inspection, human rights, etc.)
0.2 %	DEBT SERVICE	(government capital projects, tax-increment financing [TIF] capital projects)

FY24
How General Fund Money is Spent

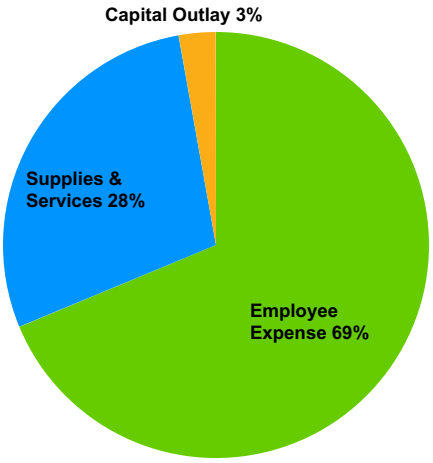


GENERAL FUND REVENUE & EXPENDITURES

General Fund Operating Sources



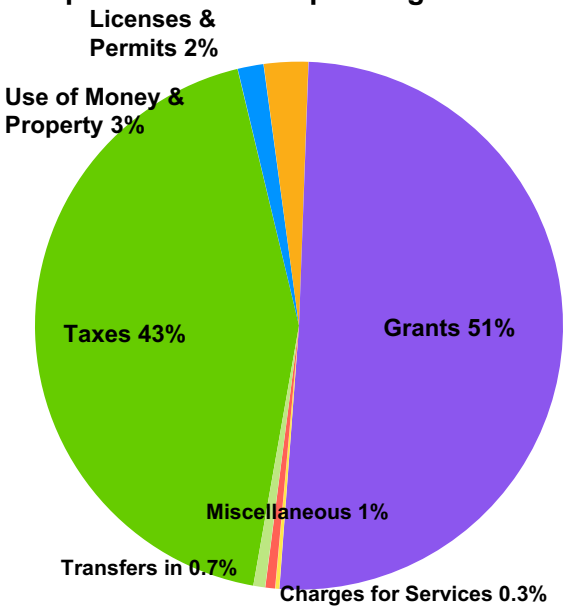
General Fund Operating Uses



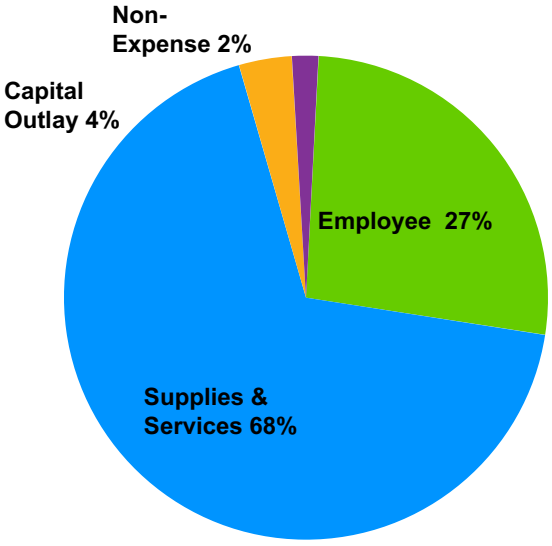
SPECIAL REVENUE FUNDS

The special revenue funds have an operating budget of $19.3 million and a capital budget of $3.3 million. Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The City's special revenue funds include: Employee Benefits; Community Development; Road Use Tax; Section 8 Housing; Tort Liability; Special Assessments; Tax Increment Financing; HUD Disaster Relief; Housing Trust; Cable TV; and Library Expendable Gifts.

Special Revenue Operating Sources



Special Revenue Operating Uses

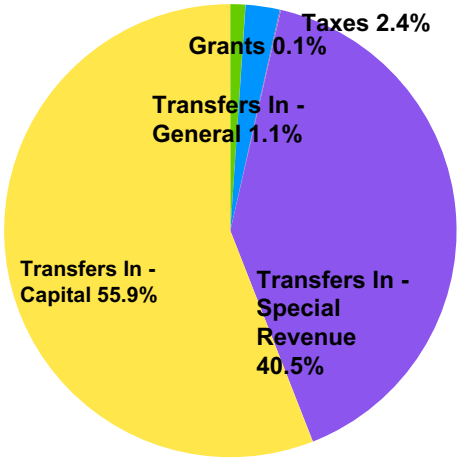


Special Revenue Funds budgets are shown in the Financial Summaries section.

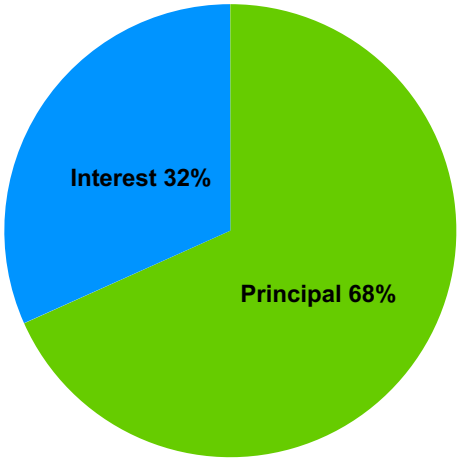
DEBT SERVICE FUND

The debt service fund has an operating budget of $13.0 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 2024 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 2024 to support general government services total $6,972,816.

- Sewer Utility $1,980,288
- Stormwater Utility $1,192,164
- Parking $254,963
- Water Utility $1,512,215
- Solid Waste $1,508,564
- Landfill $524,622

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 $2,075,120 and Garage Service $2,506,355).

STAFFING CHANGES

The City of Dubuque has 769.02 (FTE) employees budgeted in FY 2024. This represents a net increase of 17.35 FTE's from FY 2023. Since 1981, the city has minimized the number of positions added. The recommended budget provides funding for a net increase of 17.35 FTE's related to general fund departments. Funding has been changes to include the following changes to FTE's:

- The Airport added additional part-time hours for FBO Line Service Workers +0.63 FTE.
- Emergency Communications added a full-time Public Safety Dispatcher +1.00 FTE and eliminated a part-time Public Safety Dispatcher -0.45 FTE. Emergency Communications also upgraded a part-time Records Clerk to full-time +0.27 FTE
- Engineering had the following changes: addition of full-time Engineering Technician (+1.0 FTE); addition of Youth AmeriCorps intern +0.32 FTE; addition of year-round intern +0.32 FTE; addition of records intern +0.32 FTE; removal of business administration intern -0.50 FTE; removal of OSHA intern -0.25 FTE; removal of engineering intern -0.25 FTE; removal of broadband intern -0.25 FTE
- Finance had the following changes: addition of Budget Director +1.0 FTE; addition of Purchasing/ Safety Coordinator +1.0 FTE; addition of temporary Utility Billing Accountant +1.0 FTE.
- The Fire department added one full-time Firefighter +1.00 FTE as well as one full-time Administrative Assistant +1.00 FTE.
- Housing eliminated a part-time Inspector II position -0.75 FTE and added one full-time Combination Inspector +1.00 FTE.
- Information Services transferred a Law Enforcement User Support Specialist +1.0 FTE from the Police Department.
- The Library upgraded a part-time Circulation Lead Assistant -0.63 FTE to full-time +1.0 FTE.
- Multicultural Family Center added 910 hours to temporary Site Supervisor role +0.44 FTE
- The Office of Equity and Human Rights eliminated the temporary intern position -0.1724 FTE
- Parks had the following changes: addition of a Confidential Account Clerk +1.0 FTE; addition of Assistant Horticulturalist +1.0 FTE; addition of Forestry Technician +1.0 FTE; removal of part-time Maintenance Worker -0.80 FTE; removal of Equipment Operator II -1.0 FTE
- The Police added two full-time Crisis Intervention Team Patrol Officers +2.00 FTE. They also moved a full-time Law Enforcement User Support Specialist to Information Services -1.00 FTE.
- The Public Information Office added a part-time Communications Assistant +0.50 FTE from the Recreation Division
- Public Works made the following changes: added a full-time Administrative Assistant +1.0 FTE, added a full-time Data Scientist +1.00 FTE, and added a part-time Solid Waste Intern +0.30 FTE.
- Recreation transferred a Communications Assistant to the Public Information Office -0.50 FTE.
- The Transportation Services Department eliminated a part-time CDL Driver Trainer position -0.55 FTE and replaced it with a full-time CDL Training Specialist +1.00 FTE. Transportation Services also created two full-time Parking Enforcement Officers +2.00 FTE and reduced the number of part-time Parking Enforcement Officers by three -1.65 FTE.
- The Water Department added a Water Distribution Maintenance Worker +1.0 FTE.

- The Water & Resource Recovery Center added a full-time Industrial Pre-Treatment Coordinator Position +1.00 FTE as well as a full-time Assistant Water & Resource Recovery Center Manager +1.00 FTE.

Total FTE's FY 2023	**751.67**
PT Line Service Worker	+0.63
FT Public Safety Dispatcher	+1.00
PT Public Safety Dispatcher	-0.45
PT Records Clerk	+0.27
Temporary Youth Americorp Intern	+0.32
Temporary Year-Round Intern	+0.32
Temporary Records Intern	+0.32
Temporary Business Administration Intern	-0.50
Temporary OSHA Intern	-0.25
Temporary Engineering Intern	-0.25
Temporary Broadband Intern	-0.25
FT Budget Director	+1.00
FT Purchasing/Safety Coordinator	+1.00
Temporary Utility Billing Accountant	+1.00
FT Fire Fighter	+1.00
FT Administrative Assistant	+1.00
FT Engineering Technician	+1.00
PT Inspector II	-0.75
FT Combination Inspector	+1.00
PT Circulation Lead Assistant	-0.63
FT Circulation Lead Assistant	+1.00
PT Site Supervisor	+0.44
Temporary Intern	-0.17
FT Confidential Account Clerk	+1.00
FT Assistant Horticulturalist	+1.00
FT Forestry Technician	+1.00
PT Maintenance Worker	-0.80
FT Equipment Operator II	-1.00
FT CIT Patrol Officers	+2.00
FT Administrative Assistant	+1.00
FT Data Scientist	+1.00
PT Solid Waste Intern	+0.30
PT Driver Trainer	-0.55
FT Driver Trainer	+1.00
FT Parking Enforcement Officers	+2.00
PT Parking Enforcement Officers	-1.65
FT Water Distribution Maintenance Worker	+1.00
FT Pre-Treatment Industrial Coordinator	+1.00
FT Assistant WRRC Manager	+1.00
Total Recommended FTE's FY 2024	**769.02**

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

Department/Service	Fiscal Year 2022	Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	FY 2022 FTE's	FY 2023 FTE's	FY 2024 FTE's
Police	$ 9,147,583	$ 9,398,091	$ 9,972,425	122.56	124.75	125.75
E911	$ 1,120,808	$ 1,139,972	$ 1,270,079	19.28	19.53	20.35
Fire	$ 6,809,623	$ 7,476,442	$ 8,229,529	92.16	99.16	101.16
Office of Equity & Human Rights	$ 309,281	$ 234,546	$ 268,103	4.00	3.17	3.00
Health Services	$ 404,599	$ 476,524	$ 529,894	6.14	7.14	7.14
Parks Division	$ 1,796,045	$ 1,968,576	$ 2,145,548	37.54	38.39	39.59
Civic Center	$ 20,932	$ 21,746	$ 22,746	0.15	0.15	0.15
Conference Center	$ 0	$ 0	$ 22,746	0.00	0.15	0.15
Recreation	$ 1,915,266	$ 2,182,757	$ 2,493,730	50.08	52.80	52.74
Library	$ 2,012,936	$ 2,051,200	$ 2,235,223	35.64	35.15	35.52
Airport	$ 1,016,604	$ 1,113,318	$ 1,198,776	19.16	19.77	20.40
Transportation Services	$ 2,414,994	$ 2,555,055	$ 2,707,003	53.00	53.21	54.01
Engineering	$ 2,728,782	$ 2,879,563	$ 3,109,975	38.94	40.21	40.92
Water	$ 1,653,763	$ 1,690,828	$ 1,846,863	26.07	26.07	27.07
W&RRC	$ 1,002,330	$ 1,031,473	$ 1,231,964	15.00	15.00	17.00
Public Works	$ 5,455,586	$ 5,653,693	$ 6,035,971	93.28	93.43	95.73
Economic Development	$ 291,668	$ 318,074	$ 342,819	3.75	3.75	3.75
Housing & Community Dev.	$ 2,286,438	$ 2,516,028	$ 2,694,018	34.75	35.75	36.00
Planning Services	$ 543,087	$ 571,327	$ 620,521	8.38	8.38	8.38
Human Resources	$ 448,222	$ 584,987	$ 615,416	6.13	7.75	7.75
Office of Shared Prosperity	$ 68,591	$ 242,348	$ 282,168	1.00	3.66	3.66
Public Information Office	$ 551,594	$ 584,161	$ 632,510	8.25	8.25	8.75
City Council	$ 76,920	$ 81,400	$ 81,085	3.50	3.50	3.50
City Manager's Office	$ 911,274	$ 970,753	$ 1,015,342	10.08	10.42	10.42
City Clerk	$ 203,011	$ 249,996	$ 274,212	3.00	4.00	4.00
Finance Department	$ 1,249,943	$ 1,338,776	$ 1,664,499	20.26	20.51	23.51
Legal Department	$ 616,458	$ 613,247	$ 629,482	5.62	5.62	5.62
Information Services	$ 694,095	$ 912,981	$ 1,039,423	9.00	12.00	13.00
TOTAL	$45,750,433	$48,857,862	$53,212,070	726.72	751.67	769.01

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 2024 is 9.90135 per $1,000 of taxable valuation. It is estimated that a total of $26,623,300 will be received from property taxes in FY 2024. This is increase from fiscal year 2023. For FY 2024 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 2024, approximately $12,528,806 will be received in local option sales tax. This decreased -3.67% over FY 2023. Of this amount, 50% is for property tax relief ($6,264,403), 20% is for City facilities maintenance ($2,505,761), and 30% is for special assessment relief ($3,758,642). In 2024 approximately $2,925,996 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 $2,167,043 in licenses and permits in FY 2024. Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas & 5% electric). The FY 2024 projection for cable franchise fees is $537,590 and utility franchise fee projection is $0. 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 $18,109,883 in FY 2024. 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 $7,083,037 in FY 2024. Riverfront leases are expected to generate $3,897,839 in FY 2024.

Intergovernmental Revenue

Intergovernmental revenues are projected to decrease 19.48% from FY 2023. The city is estimated to receive $40,073,624 in Federal and State grants, State Road Use Tax Funds, and County Contributions. Prior years included large increases due to American Rescue Plan Act Funds.

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 $50,080,762. 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 $3,797,351 in FY 2024.

Special Assessments

Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2024, special assessment revenue is estimated at $115,000.

Miscellaneous Revenue

This category includes internal charges for services, proceeds from bonds, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at $36,388,368 in FY 2024.

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 $298,808,622. 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 2024 totals $76,554,143.

The recommended CIP reflects the City's comprehensive plan and the goals and priorities established by the City Council. Funding required to meet the capital needs for FY 2024 totals $76.6 million. Approximately 33.20% ($25.4 million) of this will be provided by issuance of new debt, primarily for sewer utility related projects ($4.2 million) and Greater Downtown TIF related projects ($7.3 million). Another funding source representing approximately 16.68% 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 2024 capital budget.

The Capital Budget in the Resident's Guide includes a summary by department of all projects planned through FY 2028.

FY24 ADOPTED CAPITAL BUDGET HIGHLIGHTS

Fire
Ladder Truck & Pumper Replacement - $5,920,401
Ambulance Expansion/Replacement - $1,106,367
Fire Station Expansion/Relocation - $4,823,700
HVAC Replacement ad Fire Headquarters - $1,093,896

Leisure Services
Grand River Center - Replace Carpet - $491,430
Five Flags Building Improvements - $24,166,000
Flora and Sutton Pool tank Resurfacing and Flora Playground Resurfacing - $167,000
Low/Moderate Income Park Improvements - $960,173
Chaplain Schmitt Island - Iowa Amphitheater - $6,000,000
Reimagine Comiskey - $1,833,112
Resurface Tennis Courts - $420,400
Ash Tree Removal and Tree Replacement - $747,782

Water
Private Lead Line Replacement Program - $32,196,000
Public Lead Line Water Main Replacement - $436,266
Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation - $3,500,000
Source Water PFAS Reduction Project - Deep Well - $4,200,000
Water Treatment Plant Condition Assessment and Master Plan - $1,876,160
Water Meter Product Replacement Program - $2,667,900

Airport
Reconstruct Taxiway A - $29,922,771
Construct Solar PV System - $1,594,825
Extend Runway 18/36 - $645,000

Public Works
Electric Vehicle Charging Infrastructure - $238,266
Solid Waste Collection Vehicles - $3,581,199
Ice Harbor Gates Replacement and Rehabilitation Project - $365,000
Asphalt Milling Program - $1,683,991
Curb Ramp Program - $4,222,737
Curb Replacement Program - $332,683
Landfill Service Building Design - $5,475,000
Landfill Cell 9 Abutment Phase 2 - $1,100,000
Landfill Cell 10 Project - $3,855,000

Sanitary Sewer Improvements
Cedar and Terminal Lift Station and Force Main Assessment and Improvements - $3,701,692
Old Mill Road Lift Station and Force Main - $24,012,562
Catfish Creek Sewershed Interceptor Sewer Improvements - $ 7,193,445

Stormwater Improvements
Bee Branch Creek Gate & Pump Replacements - $12,691,919
Flood Control Maintenance Facility - $4,517,009
North End Sewer Improvements - $800,000

Street Related Improvements

East-West Corridor Capacity Improvements - $8,805,222
Cedar Cross Road Reconstruction - $2,000,000
Dubuque Industrial Center McFadden Farm - South Heacock Road Construction - $7,357,776
Dubuque Industrial Center Crossroads - New Road Infrastructure Improvements - $2,950,000

Traffic Improvements
Streets Traffic Control Project - $4,011,485
Street Light Replacement and New Installation - $549,274
Street Camera Installation - $658,110

Engineering Miscellaneous
Public Electric Vehicle Chargers - $210,600
South Port Redevelopment Concept Plan - $252,812
Riverfront Leasehold Improvements - $580,795

Economic Development
Greater Downtown Housing Creation Grant Program - $3,981,730
Workforce Development - $2,539,000
Downtown Rehab Grant Program - $1,514,758
Develop Dubuque Industrial Center: Crossroads - $4,416,159
Development of McFadden Properties - Grading - $10,958,778

Transit
Bus Stop Improvements - $176,022

Parking
New Downtown Parking Ramp - $4,310,317
Smart Parking System - $2,813,501

Housing and Community Development
Assistance for Home Ownership - $6,103,182
Washington Neighborhood Home Purchase Program - $2,938,939
Homeowner Rehabilitation Program - $882,029
Downtown ADA Assistance - $231,437
Lead and Healthy Homes Grant - $5,262,458
Healthy Homes Production Grant - $1,208,095
Older Adult Home Modification Program - $640-527

Information Services
City-Wide Computer Replacements - $5,564,571
Fiber Optic Documentation and Maintenance - $200,000
Data Center - $444,000

Water and Resource Recovery Center
Sidestream Nitrogen Removal - $4,000,000
Phosphorous Removal - $4,785,000

COMMUNITY INFORMATION

This page intentionally left blank.

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:

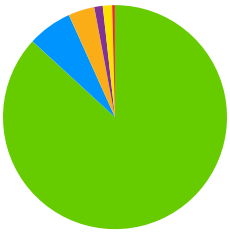
AGE

- 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.

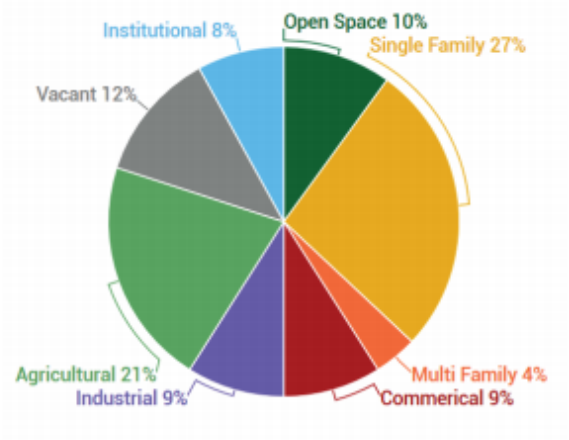
Current Zoning

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



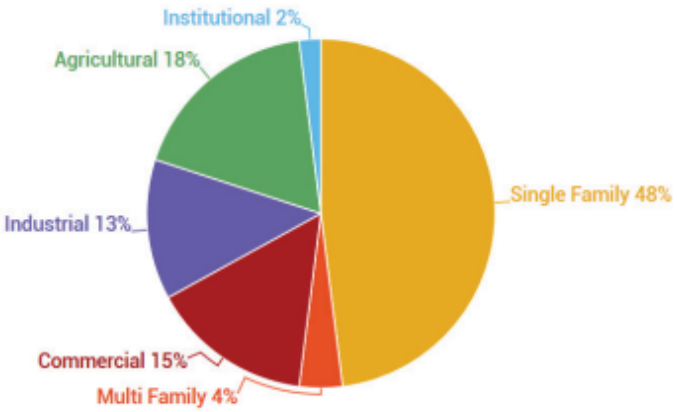
10% Open Space (1,777 Acres)
9% Industrial (1,438 Acres)
27% Single Family (4,661 Acres)
21% Agricultural (3,529 Acres)
4% Multi Family (694 Acres)
8% Institutional (1,286 Acres)
9% Commercial (1,507 Acres)
12% Vacant (2,110 Acres)

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.

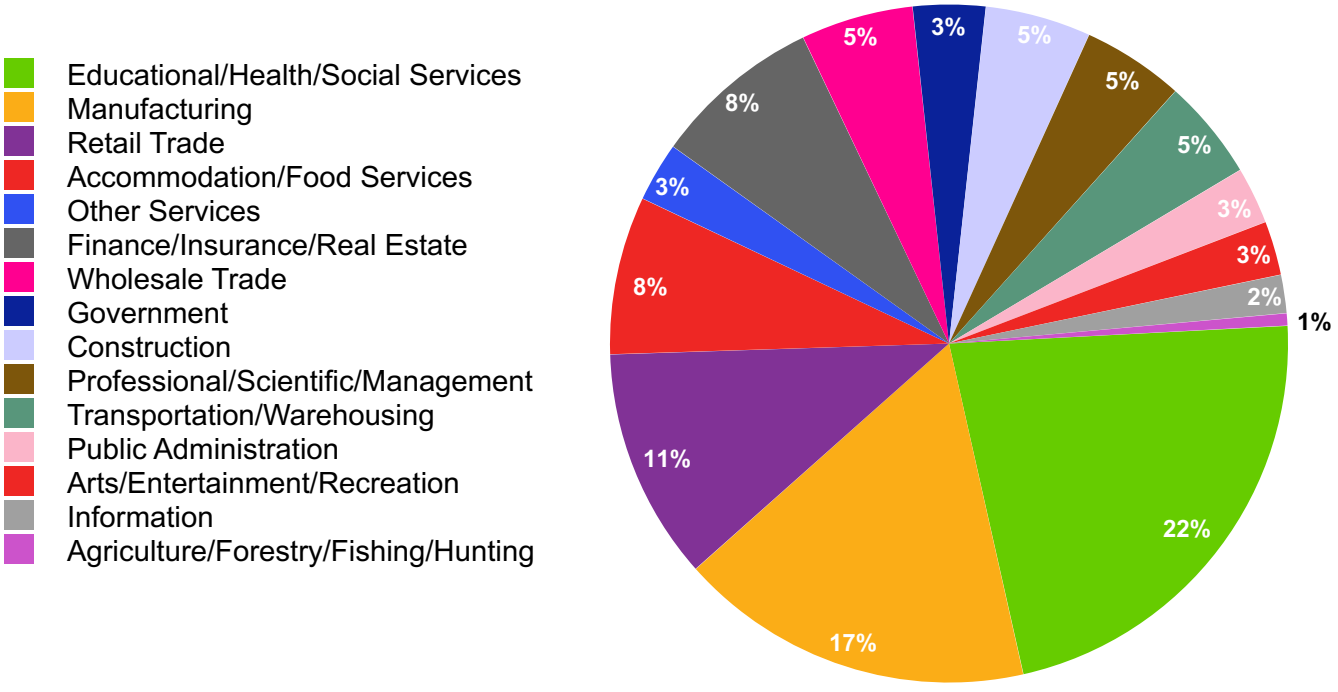
According to the latest data from Iowa Workforce Development (December 2021), Dubuque's employment is at 59,900. Dubuque County's unemployment rate for December 2021 was 3.1% while Iowa's rate was 3.5% and the nation's was 3.9%.

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.

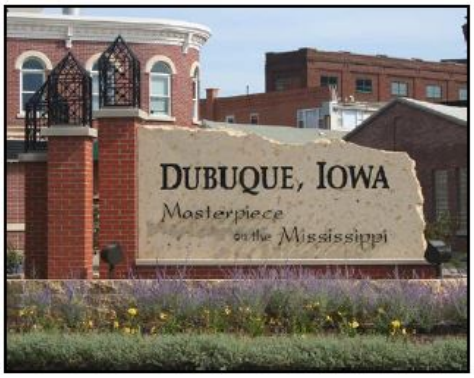
Area Council of Governments
Dubuque County Conference Board
Convention & Visitor's Bureau Board of Directors
Convention and Visitors Bureau Advisory Committee
County Resource Enhancement and Protection Act (REAP) Committee
Dubuque County Early Childhood Board
Dubuque County Emergency Management Council
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





This page intentionally left blank.

BUDGET OVERVIEWS

This page intentionally left blank.

2022 – 2024 DUBUQUE CITY COUNCIL GOALS & PRIORITIES



BRAD M. CAVANAGH, MAYOR | RIC W. JONES, AT-LARGE | DAVID T. RESNICK, AT-LARGE | SUSAN R. FARBER, 1ST WARD | LAURA J. ROUSSELL, 2ND WARD | DANNY C. SPRANK, 3RD WARD | KATY A. WETHAL, 4TH WARD

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 2022-2024 policy agenda as well as in-progress projects and capital projects for 2022-2024.



Five-Year Goals
2022–2027

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

1

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.



2022 Art on the River Exhibit Opening

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.

2022 – 2024 Top Priorities
(in alphabetical order):

- Air Service Future Strategy and Action Plan
- Chaplain Schmitt Island Master Plan Implementation
- City Workforce Retention and Attraction: Direction and Funding
- Climate Action Plan Implementation
- Comprehensive Fire Stations Locations: Study, Report, Direction, and Funding
- Street Program: Direction and Funding

2022 – 2024 High Priorities
(in alphabetical order):

- Catfish Creek Sanitary Sewer Project: Debt Policy Direction, Phasing, and Funding
- Central Avenue Revitalization Plan: Adoption, Direction, and City Actions
- Five Flags: Options, Funding Mechanism, Direction, and Next Steps
- Housing Incentive Policy: Review and Direction
- Poverty Prevention and Reduction Plan Implementation
- Sutton Pool Staffing and Operational Needs: Future Direction and Funding



Under each City Council goal are items listed as MANAGEMENT IN PROGRESS and MAJOR PROJECTS. Each goal contains management in progress items and some 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

- Field of Dreams Stadium: Next Steps for City
- Industrial Park Development
  a. West McFadden/Graf Site Infrastructure
  b. Crossroads Industrial Park Infrastructure
- Minority-, Women-, Disabled-, and LGBT-Owned Business Enterprises (MWDBE) Business Support (including diverse suppliers)
- MWDBE Procurement Policy, Process Revision and Recruitment
- River Cruise Infrastructure and Initial Cruise

(Continued on page 4)

Vibrant Community

Management in Progress

- 911 Center Accreditation
- Comprehensive Police Transparency Annual Report
- Emergency Communication Transfer to Dubuque County: Policy Direction and City Actions
- Traffic and Security Cameras Deployment
- Equitable Fines and Fees Reform
- Fire Department Culture Action Plan
- Fire Department Recruitment and Staffing
- National Incident Management System (NIMS) Development and Training: Mayor/City Council and Management Team Implementation
- Police Department Recruitment and Staffing

Livable Neighborhoods & Housing

Management in Progress

- Emerald Ash Borer Damage: Update Report & Funding
- Historic Millwork District: Next Steps
- Multicultural Family Center Youth Programs Expansion
- Neighborhood Associations Process/Guidelines: Development
- Unified Development Code Update

Major Projects

- Hendrick's Feed Site Parking Ramp

Financially-Responsible, High-Performance City Organization

Management in Progress

- Americans with Disabilities Act (ADA) Compliance Transition Report
- Cartegraph Operations Management Software System Asset Management System
- City Facilities Security Short-Term Action Plan: Access Codes
- City Legislative Lobbying/Advocacy Agenda 2022
- City Plan and Performance Tracking Software and Reporting Tool
- Digital Signatures Policy
- Downtown City Facilities/Workspace Analysis and Plan
- Enterprise Resource Planning (ERP) Software Implementation
- Human Resources Modernization: Two Positions
- Organizational Culture Continuous Improvement
  a. Performance Reviews
  b. Exit Interviews
  c. Consultant Services & Support

Major Projects

- Engine House Remodel Project

For City Council contact information, visit
www.cityofdubuque.org/citycouncil
or call 563.589.4100.
COUNDD6-090122

Sustainable Environment

Management in Progress

- Bee Branch Greenway Operations and Maintenance
- Bee Branch Basin Pump Replacement
- Lead and Copper Pipe Rule Compliance Water Sampling and Testing
- Pollinator Habitat in Park System
- Sewer System Infrastructure Asset Master Plan
- Water and Resource Recovery Center: Nutrient Trading
- Water Plant and Distribution Systems Condition Assessment/Master Plan

Major Projects

- Water Department Supervisory Control and Data Acquisition (SCADA) System Overhaul
- Water Lines Extension – Southwest Arterial

Partnership for a Better Dubuque

Management in Progress

- AmeriCorps Support of Grade-Level Reading Initiative
- Boards/Commissions Recruitment Plan
- City Life Program Offered in Spanish
- Homeless Shelter for Men with Children: Construction Completion

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

Management in Progress

- Arts and Culture Master Plan Implementation
- Arts Operating Grants Update Report
- Comprehensive Parks Master Plan
- Dubuque Renaissance BIPOC Arts Initiative
- Grand River Center Management Agreement

Major Projects

- Comiskey Park Upgrade Project: Phase 1 Construction
- Eagle Valley Subdivision Park: Construction
- English Ridge Subdivision Park: Construction
- Five Flags Short-Term Improvements: Roof and HVAC Stabilization
- Jackson Park Restrooms: Completion

Connected Community

Management in Progress

- Community Broadband Project: Fiber-to-the-Home
- New Buses: Delivery
- Traffic Signal Synchronization/STREETS Program

Major Projects

- East/West Corridor Capacity Improvements
  a. University/Pennsylvania Roundabout: Design
  b. University/Asbury Roundabout: Design
  c. University/Loras Roundabout: Design
- JFK Road Sidewalks Project: Construction
- Julien Dubuque Bridge Fiber Duct Installation
- Northwest Arterial Upgrade (IDOT Partnership) Phase 2: Construction
- Southwest Arterial Intelligent Transportation System (ITS) Project
- US 151/Wisconsin Bridge Fiber Installation

LINKING LONG- AND SHORT-TERM GOALS

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	McFadden Farm Water Main	Water
	West End Annexation Study and Implementation Phase I	Water
	West 32nd Development	Water
	North Cascade Road (from Edval Lane to Southwest Arterial) 3rd Pressure Zone	Water
	Third Pressure Zone Connection (Tanzanite Drive to Olympic Heights)	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
	Dubuque Industrial Center Crossroads Sanitary Sewer Extension	Engineering
	Storm Sewer Improvements/Extensions	Engineering
	Windsor Storm Extension (Buena Vista to Strauss)	Engineering
	Flood Control Maintenance Facility	Engineering
	South Port Redevelopment	Engineering
	Dubuque Industrial Center Chavenelle, Sewer Extension through McFadden Farm to Pennsylvania	Engineering
	Dubuque Industrial Center Crossroads - New Road Infrastructure Improvements	Engineering
	Development Dubuque Industrial Center: Crossroads	Economic Development
	Development of McFadden Properties - Grading	Economic Development
	Downtown Rehab Grant Program	Economic Development
	Green Space Historic Millwork District	Economic Development
	Central Avenue Streetscape Master Plan Implementation	Economic Development
	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
	Fire Boat Replacement	Fire
	Outdoor Warning Siren Repair/Replace	Fire
	Fire Zoll Cardiac Monitors	Fire
	Lincoln Elementary Wellness Project	Housing
	Public Lead Line Water Replacement	Water
	Private Lead Line Replacement	Water
	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	Water
	Source Water PFAS Reduction Project	Water
	Odor & Struvite Control System	W&RRC
	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
	Lead Paint Grant	Housing
	Permit, Plans and Rental Licensing Software	Housing
	Washington Neighborhood Home Purchase Program	Housing
	Homeowner Rehabilitation Program	Housing
	First-Time Home Buyer Program	Housing
	Healthy Homes Production Grant	Housing
	Credit Repair Program	Housing
	Older Adult Home Modification	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
	Tuck Pointing, Sealing, and Exterior Maintenance at all Fire Stations	Fire
	Bunk Room Remodel	Fire
	Administration Office Update	Fire
	Replace Water Lines	Parks
	Murphy - Replace Water Lines	Parks
	Flora & Sutton Filter Tank Replacement	Recreation
	Ice Center Dehumidification Improvements	Recreation
	Flora - Water Playground	Recreation
	Flora and Sutton Pools Annual Maintenance	Recreation
	Roof Restoration	Conference Center
	Replace Carpet	Conference Center

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Improvements Necessitated at Management Changeover	Conference Center
	Water Pipe Replacement	Library
	Generators-Park Hill & Mt. Carmel	Water
	SCADA & Communications Improvements	Water
	Water Main Replacement Consent	Water
	Water Main Replacements - Streets	Water
	Water Meter Replacement Program	Water
	Master Plan	Water
	Repair and Rehabilitation Program	Water
	Water Treatment Plant Roof Replacement	Water
	Green Alley Water Main Improvements	Water
	Water Treatment Boiler Replacements	Water
	Lift Station SCADA Upgrades	W&RRC
	HVAC Replacement	W&RRC
	Boiler #2	W&RRC
	RAS Pump Replacement	W&RRC
	Final Clarifier Rehabilitation	W&RRC
	Bar Screen Replacement	W&RRC
	Sidestream Nitrogen Removal	W&RRC
	Sidestream Phosphorous Removal	W&RRC
	Floodwall Post-Flood Repair Program	Public Works
	MSC Caulk and Sealant Replacement Project	Public Works
	Municipal Services Center Roof Mounted HVAC Replacement Unit	Public Works
	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Public Works
	Mechanical Sweeper Replacement Project	Public Works
	Heavy Vehicle Maintenance Lift Replacement Project	Public Works
	44,000 GVW Dump Truck Replacement	Public Works
	Cab-Over Solid Waste Vehicles	Public Works
	High Pressure Sewer Jet Cleaner	Public Works
	Sanitary Sewer Root Foaming	Public Works
	Ice Harbor Gates Fender Replacement Project	Public Works
	Hawthorne Street Boat Ramp Repair	Public Works
	Replacement of Main Line CCTV Inspection Unit	Public Works
	Wheel Loader Purchase	Public Works
	King Street Sanitary Sewer Reconstruction	Engineering
	Brunswick Sanitary Sewer	Engineering
	Broadway Sanitary Sewer Improvements	Engineering
	Water Plant Flood Protection System	Engineering
	Bergfeld Pond Detention Basin Outlet Structure Improvements	Engineering
	Pennsylvania Culvert Replacement	Engineering
	University Ave Storm Sewer	Engineering
	Embassy West Storm Sewer Improvements	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	Engineering
	Harvard St Sanitary Sewer Reconstruction	Engineering
	Stormwater Infiltration & Inflow Elimination Program	Engineering
	NW Arterial Detention Basin Improvements	Engineering
	Granger Creek Lift Station Improvements	Engineering
	Century Drive Storm Sewer Reconstruction	Engineering
	Abbott & Cottage Sanitary Sewer Reconstruction	Engineering
	Catch Basin Reconstruction	Engineering
	Perry & Bradley Force Main and Lift Station Improvements	Engineering
	Drain Tile Program	Engineering
	Brunskill Road Collector Sewer Reconstruction	Engineering
	Manhole Replacement / Rehabilitation Program (Consent Decree)	Engineering
	Force Main Air Release Replacement Project	Engineering
	Hempstead Sanitary Sewer Reconstruction	Engineering
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	Engineering
	Storm Sewer General Replacements	Engineering
	Outfall Manhole Reconstruction	Engineering
	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	Engineering
	Sanitary Sewer Lining Program	Engineering
	North End Storm Sewer Improvements	Engineering
	Twin Ridge Lagoon Abandonment	Engineering
	Bee Branch Creek Gate & Pump Replacement	Engineering
	General Sanitary Sewer Replacement	Engineering
	Federal Building Renovation	Engineering
	City Hall Tuck Pointing Maintenance & Repairs	Engineering
	City Hall Human Resources Office Renovations	Engineering
	ADA Compliance and Facilities Management Consulting	Engineering
	Municipal Parking Lot Maintenance	Parking
	Port of Dubuque Ramp - Major Maintenance	Parking
	Parking Ramp Major Maintenance Repairs	Parking
	Port of Dubuque Parking Lot Resurfacing	Parking
	Aerial Orthophotography and LiDAR	Public Information Office
	City-Wide Computer and Printer Replacements-Business	Information Services
	City-Wide Computer and Printer Replacements - General Gov	Information Services
	Data Center	Information Services

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable	Chaplain Schmitt Island - Iowa Amphitheater	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
	Low Income Small Business Grant	Economic Development
	Downtown ADA Assistance	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Diverse Arts, Culture, Parks and Recreation: Experiences and Activities	Washington Community Gateway	Parks
	Gay Park Replace Play Unit	Parks
	Street Tree Program	Parks
	Ash Tree Removal and Replacement	Parks
	Resurface Tennis Courts	Parks
	Stone Work	Parks
	Pool Tank Resurfacing and Sutton Playground Resurfacing	Recreation
	Five Flags Building Improvements	Civic Center
	Bee Branch Creek Trail: 16th to 9th	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility	Reconstruct Taxiway A	Airport
	Pavement Condition Study	Airport
	Asphalt Pavement Repair	Airport
	Extend Runway 18/36	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
	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	Public Works
	Pavement Marking Project	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology, Infrastructure and Mobility	Street Construction General Repairs	Engineering
	East - West Corridor Capacity Improvements	Engineering
	Dubuque Industrial McFadden Farm - South Heacock Road Construction	Engineering
	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	Engineering
	7th Street Extension to Pine Street	Engineering
	Bies Drive 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
	Hillcrest Road Sidewalk	Engineering
	Stone Retaining Walls	Engineering
	Public Electric Vehicle Chargers	Engineering
	Bridge Repairs/Maintenance	Engineering
	Brick Paver Maintenance	Engineering
	Riverfront Leasehold Improvements	Engineering
	Signalization Program	Engineering
	Traffic Signal Mastarm Retrofit	Engineering
	Traffic Signal Controller Replacement	Engineering
	Street Lighting and Traffic Signal Knockdown/ Insurance	Engineering
	Traffic Signal Intersection Reconstruction	Engineering
	Traffic Signal Fiber Optic Network Program	Engineering
	Broadband Acceleration and Universal Access	Engineering
	INET Fiber Replacement Build Out	Engineering
	JFK/32nd Intersection Traffic Signal Construction	Engineering
	Roundabout Projects Development	Engineering
	Transit Vehicle Replacement	Transportation

CITY OF DUBUQUE
FISCAL YEAR 2024 ADOPTED BUDGET
FACT SHEET

Total Budget	$237,538,419	7.38% more than FY 2023
Operating Budget	$160,984,276	5.94% more than FY 2023
Capital Budget	$76,554,143	10.53% more than FY 2023
City Tax Asking	$26,623,300	1.59% more than FY 2023
City Tax Rate	$9.90135 per $1,000	1.90% more than FY 2023
Taxable Valuation	$2,684,506,784	-0.42% less than FY 2023
TIF Increment Valuation	$443,316,990	-4.76% less than FY 2023
Tax Rate Change	+1.90%	

Impact on Property Owners (City Taxes Only)

Residential = +2.94%	Commercial = +8.77%	Industrial = +6.55%
$+23.25	$268.52	$296.26

Adopted Fee Adjustments

Sanitary Sewer	6% rate increase effective July 1, 2023
Water	8% rate increase effective July 1, 2023
Stormwater	11.11% rate increase effective July 1, 2023
Solid Waste	2.90% rate increase effective July 1, 2023
Recreation	Annual golf fee increases/decreases to maintain 100% self-support guideline: $15 increase on season golf & cart passes; $10 increase on cart punch cards; $1 increase to weekend golf fees and daily cart rentals.

Positions	**Full-Time Equivalent Changes**	**Full-Time Equivalent**
All Funds	17.35	769.02*

* Included Full Time employees (646.00), Part Time employees (65.70), and Seasonal (57.31)

SUMMARY OF TOTAL REVENUE AND EXPENDITURES - ALL BUDGETED FUNDS

Revenues/Sources	FY22 Actual	FY23 Adopted Budget	FY24 Recomm'd Budget
Taxes	$ 60,701,967	$ 61,655,632	$ 61,384,011
Licenses and Permits	$ 2,351,919	$ 2,030,943	$ 2,167,043
Use of Money and Property	$ 19,087,439	$ 17,046,176	$ 18,109,883
Intergovernmental	$ 54,744,991	$ 49,766,908	$ 40,073,624
Charges of Services	$ 44,435,988	$ 57,987,108	$ 53,878,113
Special Assessments	$ 94,871	$ 184,524	$ 115,000
Miscellaneous	$ 10,524,017	$ 8,732,757	$ 10,443,086
Subtotal Revenues	**$ 191,941,192**	**$ 197,404,048**	**$ 186,170,760**
Other Financing Sources:			
Proceeds from Bonds	$ 17,365,417	$ 17,799,973	$ 25,945,282
Transfers In	$ 28,136,267	$ 43,219,328	$ 40,819,033
Beginning Fund Balance	$ 50,950,736	$ 79,878,883	$ 73,865,835
Total Available Resources	**$ 288,393,612**	**$ 338,302,232**	**$ 326,800,910**
Expenditures/Uses			
Public Safety	$ 30,707,471	$ 34,430,752	$ 36,714,028
Public Works	$ 13,265,047	$ 14,046,218	$ 15,477,851
Health and Social Services	$ 1,029,555	$ 1,091,888	$ 1,270,448
Culture and Recreation	$ 13,265,700	$ 15,151,001	$ 16,757,148
Community and Economic Development	$ 16,109,597	$ 17,627,300	$ 16,241,150
General Government	$ 10,652,231	$ 12,634,845	$ 13,945,336
Business Type	$ 29,193,647	$ 32,635,909	$ 34,884,753
Debt Service	$ 26,275,773	$ 24,336,744	$ 25,693,562
Capital Improvement Projects	$ 39,879,441	$ 69,262,412	$ 76,554,143
Subtotal Expenditures	**$ 180,378,462**	**$ 221,217,069**	**$ 237,538,419**
Other Financing Uses:			
Transfers Out	$ 28,912,630	$ 43,219,328	$ 40,819,033
Ending Fund Balance	$ 79,102,520	$ 73,865,835	$ 48,443,458
Total Uses and Fund Balance	**$ 288,393,612**	**$ 338,302,232**	**$ 326,800,910**

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
ALL BUDGETED FUNDS

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Recomm'd Budget	FY 2025 Projected Budget	FY 2026 Projected Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Revenue							
Taxes	$ 60,701,967	$ 61,655,632	$ 61,384,011	$ 64,399,664	$ 65,217,045	$ 67,552,433	$ 70,430,336
Licenses & Permits	2,351,919	2,030,943	2,167,043	2,657,616	2,742,600	2,835,271	2,936,386
Use of Money & Property	19,087,439	17,046,176	18,109,883	21,060,987	19,957,691	17,686,102	17,662,294
Intergovernmental	54,744,991	49,766,908	40,073,624	42,495,440	41,001,633	32,688,975	37,554,021
Charges for Service	44,435,988	57,987,108	53,878,113	57,934,837	61,824,054	64,411,499	70,824,394
Special Assessments	94,871	184,524	115,000	423,427	712,378	70,000	630,635
Other Financing Sources	17,365,417	17,799,973	25,945,282	41,123,718	50,931,489	23,069,044	3,054,922
Transfers In	28,136,267	43,219,328	40,819,033	50,979,306	48,121,344	51,342,841	47,501,950
Miscellaneous	10,524,017	8,732,757	10,443,086	8,135,392	8,069,553	8,173,250	8,340,418
Total Revenue	$237,442,876	$258,423,349	$252,935,075	$289,210,387	$298,577,787	$267,829,415	$258,935,356
Expenditures							
Employee Expense	$ 62,815,164	$ 72,110,648	$ 77,331,183	$ 79,602,510	$ 81,906,396	$ 83,783,274	$ 86,505,403
Supplies & Services	47,027,566	48,441,188	52,115,658	51,780,813	52,900,676	53,235,236	54,295,118
Capital Outlay	3,287,958	6,106,686	4,836,441	4,358,471	4,418,647	4,419,552	4,473,074
Debt Service	26,275,773	24,336,744	25,693,562	28,944,360	30,486,690	33,184,414	35,022,165
Non-Expense Accounts	1,092,560	959,391	1,007,432	956,990	971,914	987,010	1,002,278
Transfers Out	28,136,267	43,219,328	40,819,033	50,979,306	48,121,344	51,342,841	47,501,950
Unencumbered Funds	—	—	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	39,879,441	69,262,412	76,554,143	71,087,769	75,520,844	42,209,517	33,436,349
Total Expenditures	$208,514,729	$264,436,397	$278,157,452	$287,510,219	$294,126,511	$268,961,844	$262,036,337
Net Increase (Decrease) in Fund Balance	28,928,147	(6,013,048)	(25,222,377)	1,700,168	4,451,276	(1,132,429)	(3,100,981)
Beginning Fund Balance	50,950,736	79,878,883	73,865,835	48,643,458	50,343,626	54,794,902	53,662,473
Ending Fund Balance	$ 79,878,883	$ 73,865,835	$ 48,643,458	$ 50,343,626	$ 54,794,902	$ 53,662,473	$ 50,561,492

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN
GENERAL FUND

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Recomm'd Budget	FY 2025 Projected Budget	FY 2026 Projected Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Revenue							
Taxes	$ 39,269,581	$ 39,321,212	$ 39,437,164	$38,344,816	$ 39,245,661	$ 40,170,146	$ 41,118,961
Licenses & Permits	2,123,522	1,980,781	2,042,038	2,120,026	2,205,010	2,297,681	2,398,796
Use of Money & Property	17,380,933	15,775,895	16,547,113	17,588,101	19,383,725	17,109,319	17,081,431
Intergovernmental	18,725,634	7,076,438	5,600,986	5,624,835	5,190,120	5,116,020	5,042,397
Charges for Service	7,472,479	5,715,698	6,799,922	6,867,781	6,963,741	7,061,659	7,161,583
Special Assessments	—	—	—	383,427	392,378	—	155,635
Other Financing Sources	—	—	—	77,135	77,135	77,135	77,135
Transfers In	10,862,519	9,737,736	10,786,963	12,372,056	13,429,295	14,303,511	15,626,970
Miscellaneous	2,907,630	2,499,722	2,460,769	2,409,663	2,436,213	2,463,294	2,490,916
Total Revenue	$ 98,742,298	$ 82,107,482	$ 83,674,955	$85,787,840	$ 89,323,278	$ 88,598,765	$ 91,153,824
Expenditures							
Employee Expense	$ 45,896,103	$ 52,228,681	$ 56,213,010	$57,804,361	$ 59,459,084	$ 61,162,390	$ 63,149,038
Supplies & Services	19,899,621	20,410,437	23,277,240	23,707,787	24,218,571	24,568,980	25,099,094
Capital Outlay	1,632,007	2,564,212	2,295,878	2,291,378	2,291,378	2,291,378	2,291,378
Debt Service	194,877	372,159	135,043	133,213	48,499	47,412	38,590
Non-Expense Accounts	(500,789)	(498,454)	(750,720)	(773,242)	(796,439)	(820,332)	(844,942)
Transfers Out	5,939,573	5,326,308	6,141,342	3,206,425	3,935,990	2,826,728	2,861,581
Unencumbered Funds	—		(364,290)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Improvements	4,590,758	4,501,410	115,000	933,753	1,052,338	394,500	155,635
Total Expenditures	$ 77,652,150	$ 84,904,753	$ 87,062,503	$87,103,675	$ 90,009,421	$ 90,271,056	$ 92,550,374
Net Increase (Decrease) in Fund Balance	21,090,148	(2,797,271)	(3,387,548)	(1,315,835)	(686,143)	(1,672,291)	(1,396,550)
Beginning Fund Balance	17,030,554	38,120,702	35,323,431	31,935,883	30,620,048	29,933,905	28,261,614
Ending Fund Balance	$ 38,120,702	$ 35,323,431	$ 31,935,883	$30,620,048	$ 29,933,905	$ 28,261,614	$ 26,865,064

CITY OF DUBUQUE
LONG-TERM FINANCIAL PLAN

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

EFFECT ON THE BUDGET AND BUDGET PROCESS
Gaming revenue has declined after the legalization of video gaming terminals in Illinois. In addition, there are new casinos expected to open in Rockford, IL, Beloit, WI, and Cedar Rapids, IA. The city owned casino (Q Casino) is planning to complete a $75 million major renovation by 2025. House File 718 Property Tax Legislation was signed into law and restricts cities' ability to increase property tax revenue and impacts the budget process overall. A wage study is being completed, which will require additional funds to be budgeted in future years. In an effort to fund the outcome of the wage study, Dubuque Racing Association annual distribution is being budgeted in the operating budget instead of the capital budget which has caused a reduction in capital projects. 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 2023 revised budget. Property taxes after FY 2024 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.

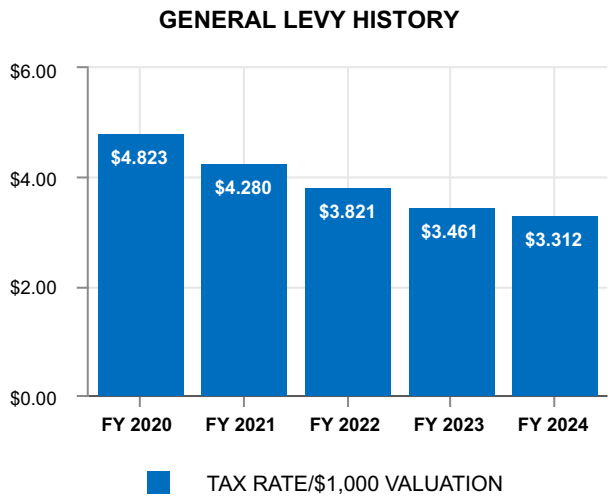
LINKING TO STRATEGIC GOALS
The City Council goals and priorities form the foundation for long-range financial planning, including five-year revenue and expenditure projections. The annually updated Council goals and priorities, in conjunction with the comprehensive plan, outline the City's vision for 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 2024, the total tax collection of $26,623,300 is a +1.6% increase as compared to FY 2023. The total tax collection includes $10,190 for agricultural land. The overall levy is made up of five parts as described below.

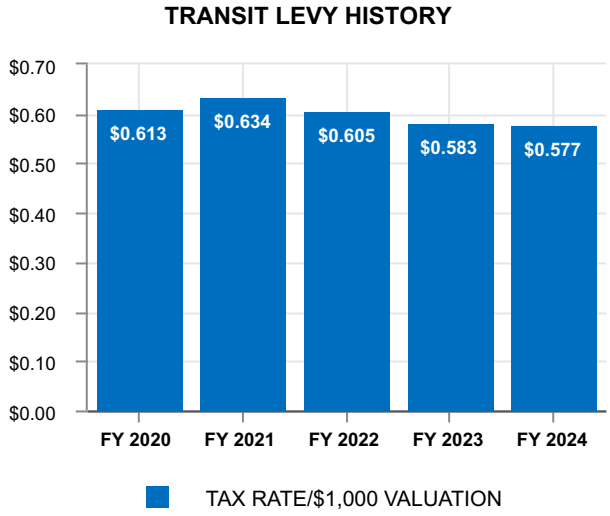
GENERAL LEVY HISTORY



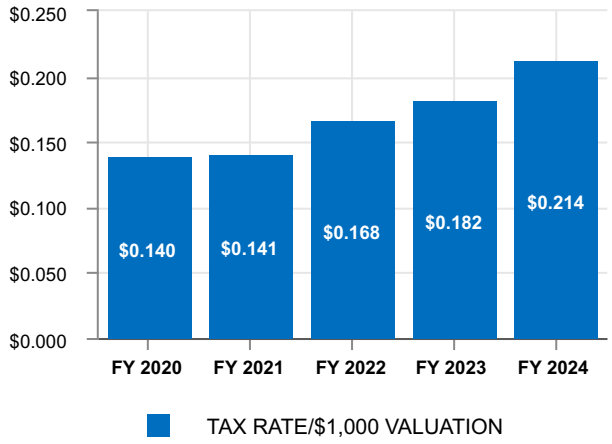
The **General Levy** for the general fund is limited by the State of Iowa to $8.10 per $1,000 of assessed valuation in any tax year, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2024 is just $3.312, which is down from $3.461 the year before. The General 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 100% of the gaming revenues (taxes and lease) is applied for property tax relief which has created a savings in the total City tax rate of $4.97/$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 2024 levy of 0.577 cents will generate $1,548,127 which is a 4.70% decrease from FY 2023.



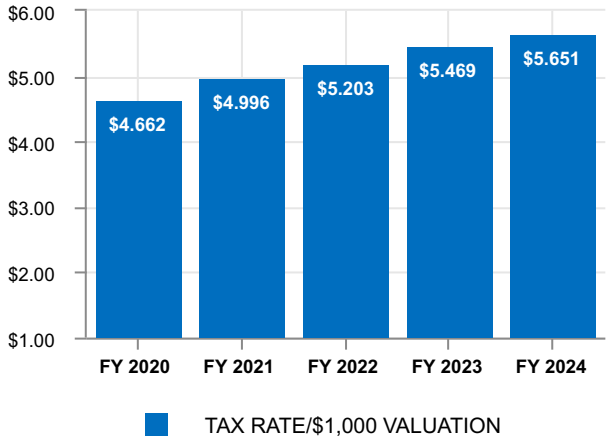
TORT LIABILITY LEVY HISTORY



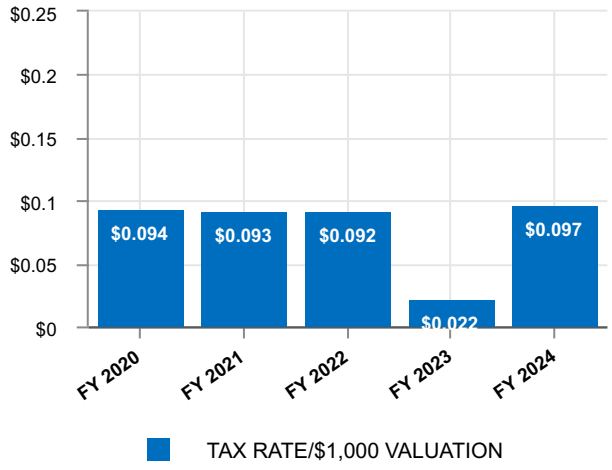
Outside of the General Fund levy, a **Tort Liability Levy** can be used without the vote of the electors to fund the cost of general liability insurance to the total amount necessary. The levy is collected in the Tort Liability fund and then transferred into the General Fund to pay general liability insurance expense. The FY 2024 levy of 0.214 cents generates $573,461. 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 $15.3 million. The trust and agency levy has increased to $5.651 in FY 2024 .

TRUST & AGENCY LEVY HISTORY



DEBT SERVICE LEVY HISTORY

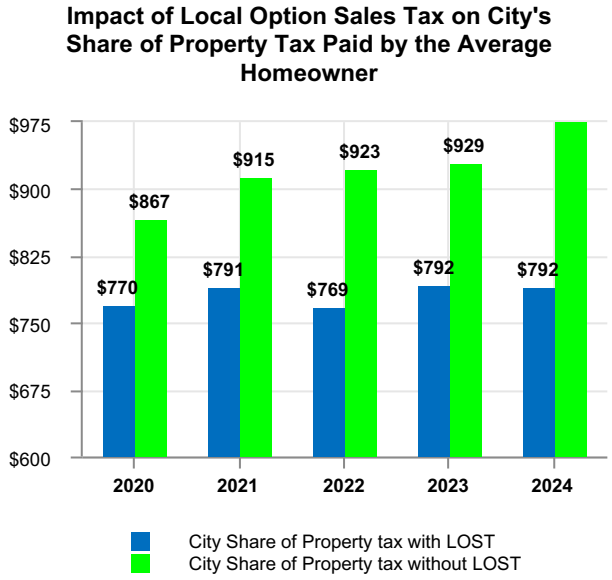


The final portion of the levy is for **Debt Service.** This levy is restricted to General Obligation (GO) bond debt and judgments. The City of Dubuque has a GO bond issuance for the replacement of fire trucks and an ambulance issued in FY 2011 for $1,355,500 and a franchise fee judgment bond issued in FY 2016 for $2,800,000 with debt service abated by the debt service levy of $304,738 in FY 2024.

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 2024 decreased 3.67% compared to FY 2023, which reflects decreased sales growth due to online sales.



In FY 2024 approximately $6,264,403 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 $194.69. 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 2024 is budgeted with an increase of 3.00% over FY 2023, 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.

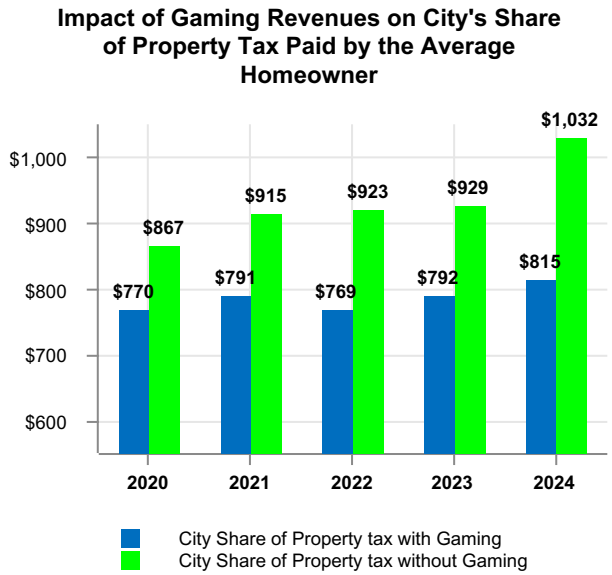
Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas and 5% electric) – with an increase of 10.08% in FY 2024. The Fiscal Year 2024 projection for Cable Franchise Fees is $725,747. The Utility Franchise Fees FY 2024 projection is $5,672,186, all for property tax relief.

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, 2055. 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, however in Fiscal Year 2024 100% of DRA distribution of profit is used for the operating budget. $210,055 will be used to offset the new State legislation which reduced the residential rollback and reduced City resources by $627,000, $291,349 will be used for the purchase of Solid Waste tipper carts, and the balance will be used for non-recurring improvement packages. This is a change from past use of DRA distributions because all funds will be used for FY 2024 operations. 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 2024, 100% of the total or approximately $7,083,037 is projected to be generated and reduce the amount paid by the average homeowner by $217.19. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2024 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 $40,519,501 for FY 2024-2028.

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.

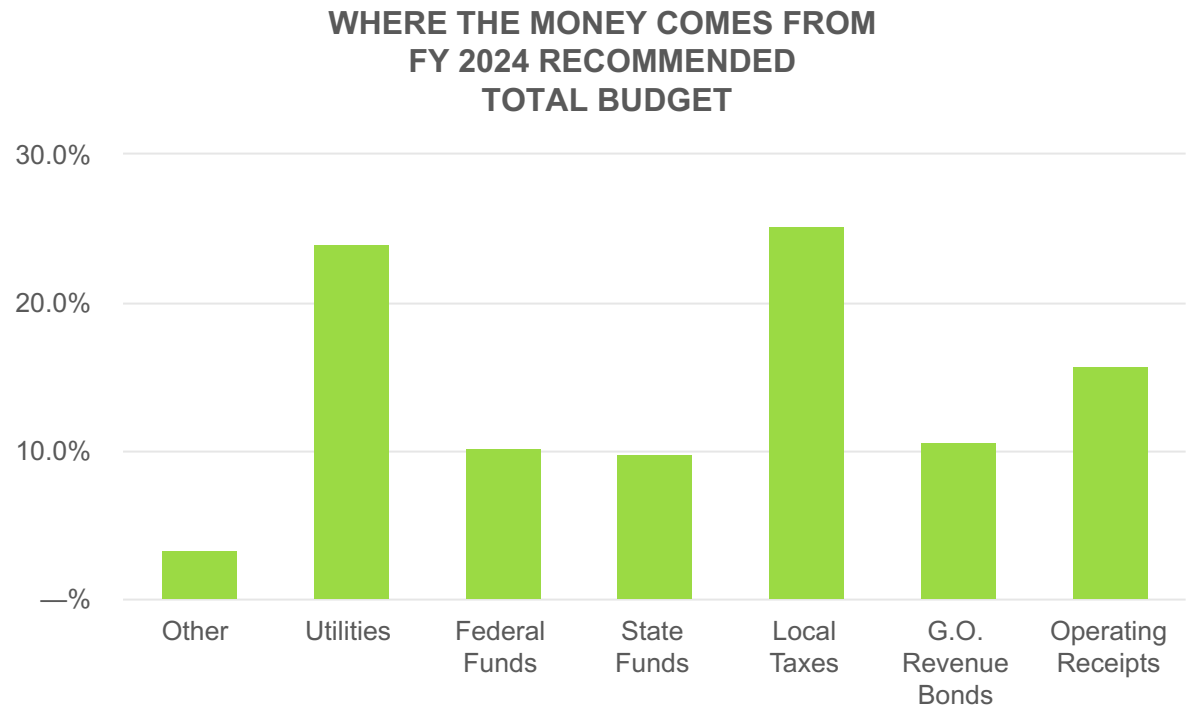
Transfers
This is for the transfer of money between City funds.

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 Chief Financial Officer review estimates, with input from the Human Resources 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, Chief Financial Officer, 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 $237,538,419

*Excludes Transfers

The major resource assumptions used in preparing the Fiscal Year 2024 adopted budget include the following:

a. Cash Balance. Unencumbered funds or cash balances of $200,000 will be available in FY 2024 and each succeeding year to support the operating budget.

b. Interest Revenue. Interest revenue increased from $461,015 in FY 2023 to $1,500,016 in FY 2024. The FY 2024 budget is based on current general fund cash balance and an interest rate of 4.00%.

b. Sales Tax Revenue. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2024. Sales tax receipts are projected to decrease 3.67% ($477,972) under FY 2023 budget and 2.98% over FY 2023 actual of $12,166,014 based on FY 2023 revised revenue estimate which includes a reconciliation payment from the State of Iowa of $742,777 received in November 2022, and then increase at an annual rate of 2.00% percent per year beginning in FY 2025. The following chart shows the past four years of actual sales tax funds and projected FY 2024 for the General Fund:

Sales Tax Funds	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
PY Q4	$ 355,027	$ 380,549	$ 419,551	$ 475,037	$ 508,289
Quarter 1	$ 1,124,105	$ 1,252,896	$ 1,361,526	$ 1,177,196	$ 1,259,600
Quarter 2	$ 1,149,881	$ 1,274,904	$ 1,425,968	$ 1,613,587	$ 1,726,538
Quarter 3	$ 971,871	$ 1,072,643	$ 1,211,388	$ 1,370,747	$ 1,466,700
Quarter 4	$ 700,312	$ 839,102	$ 950,069	$ 1,075,051	$ 1,150,305
Reconciliation	$ 219,332	$ 805,052	$ 945,466	$ 371,388	$ 152,971
Total	$ 4,520,528	$ 5,625,146	$ 6,313,968	$ 6,083,006	$ 6,264,403
% Change	**+0.87%**	**+19.64%**	**+12.25%**	**-3.66%**	**+2.98%**

c. Hotel/Motel Tax Revenue. Hotel/motel tax receipts are projected to increase 3.00% ($85,223.00) over FY 2023 budget and 3.00% over FY 2023 re-estimated receipts of $2,840,773, and then increase at an annual rate of 3.00% per year.

d. FTA Revenue. Federal Transportation Administration (FTA) transit operating assistance increased from $562,033 in FY 2023 to $570,300 in FY 2024. The FY 2024 budget is based on the revised FY 2023 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 $1,174,894 in FY 2023 to $2,324,377 in FY 2024. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2022. Fiscal Year 2023 was based on a four year average of Medicaid transports and Fiscal Year 2024 is based on the first four months of Fiscal Year 2023 Medicaid transports annualized (1,311) increased by 11% (1,455). The actual rate of reimbursement from Medicaid increased from $1,579.13 in FY 2023 to $1,597.51 in FY 2024 based on the cost report filed. This line item is offset by GEMT Pay to Other Agency expense for local match of $438,000 resulting in net revenue of $1,886,377.

Ambulance Fees increased from $1,379,294 in FY 2023 ($332 per call) to $1,917,275 in FY 2024 ($345 per call). FY 2022 actual was 1,894,062. In FY 2024, it is currently estimated that there will be 5,557 calls with $345 per call average. Fiscal Year 2024 is based on Fiscal Year 2023 actual transport volume for the first four months annualized (5,160) increased by 7.7% five-year average growth rate (5,557).

f. Miscellaneous Revenue. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2023.

g. Building Fee Revenue. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase $61,535 from $745,335 in FY 2023 to $806,870 in FY 2024.

h. DRA Revenue.
Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to decrease $429,640 from $7,512,677 in FY 2023 to $7,083,037 in FY 2024 based on revised projections from the DRA. This follows a $2,283,319 increase from budget in FY 2023 and a $43,621 increase from budget in FY 2022.

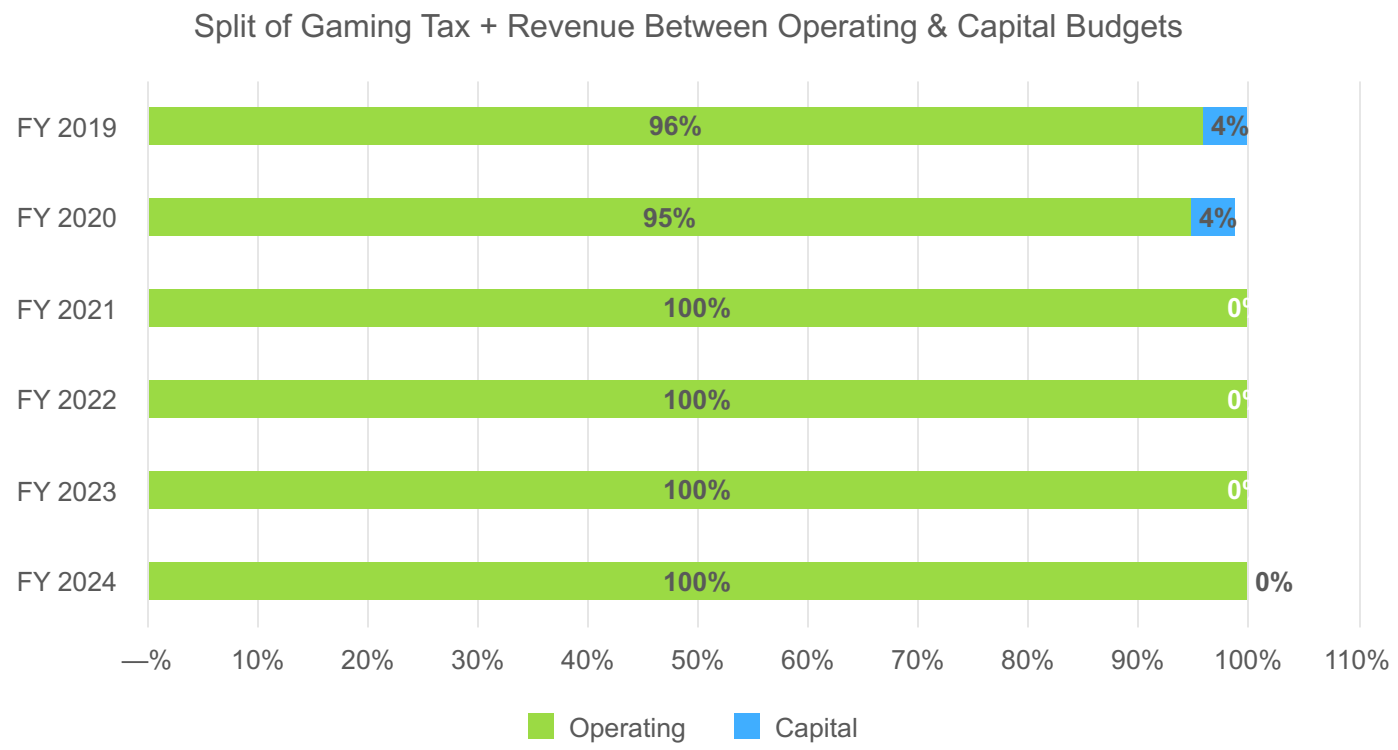
The following is a ten-year history of DRA lease payments to the City of Dubuque:

Fiscal Year	DRA Lease	$ Change	%
FY 2024 Projected	$7,083,037	-$7,275	0%
FY 2023 Revised	$7,090,312	-$422,365	-6%
FY 2023 Budget	$7,512,677	$905,146	14%
FY 2022 Actual	$6,607,531	$1,534,718	30%
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	-$819,090	-12%

The Diamond Jo payment related to the revised parking agreement increased from $597,905 in FY 2023 to $624,377 in 2024 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 2024 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 FY2019– FY2024:



j. Diamond Jo Revenue. The Diamond Jo Patio lease ($25,000 in FY 2024) and the Diamond Jo parking privileges ($624,377 in FY 2024) 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 increase from 54.1302% in 2023 to 54.6501% or a 0.96% increase in FY 2024. The rollback has been estimated to remain the same from Fiscal Years 2025 through 2028.

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 2024, agricultural property had more growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner ($86,339 taxable value in FY 2023 and $87,169 taxable value in 2024) 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 54.6501 percent in Fiscal Year 2024. 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 2023, the City's tax rate would have been $6.84 per $1,000 of assessed value instead of $9.72 in FY 2023.

I. State Equalization Order/Property Tax Reform. There was not an equalization order for commercial, industrial or multi-residential property in Fiscal Year 2024. 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 2024 State backfill for property tax loss is estimated to be $969,905 for all funds (General Fund, Tort Liability Fund, Trust and Agency Fund, Debt Service Fund, and Tax Increment Financing Funds)**.

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 eight year period.**

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

Fiscal Year	State Backfill
2024	-$113,840
2025	-$113,840
2026	-$113,840
2027	-$113,840
2028	-$113,840
2030	-$113,840
Total	**-$683,040**

Business Property Tax Credit Law Changes and Implementation of Two-Tier Assessment Limitations

From FY 2015 through FY 2023, commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit was deducted from the property taxes owed and the credit was funded by the State of Iowa. The average commercial and industrial properties ($432,475 Commercial / $599,500 Industrial) received 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, $780 in FY 2022, and $722 in FY 2023.

House File 2552, Division 11 passed in the 2022 legislative session and signed by the Governor on May 2, 2022 repeals the Business Property Tax Credit (BPTC). In lieu of the BPTC, beginning with assessment year 2022, all commercial, industrial, and railroad properties will receive a property assessment limitation on the first $150,000 of value of the property unit equal to the assessment limitation for residential property. The value of the property unit that exceeds $150,000 receives the same ninety percent assessment limitation it has in the past.

The $125 million fund will continue to be appropriated each year for reimbursements to counties. County auditors will file a claim for the first tier of the assessment limitations in September. Assessors will continue to provide the unit configuration for auditors as these definitions remained the same. Taxpayers are not required to file an application to receive the first $150,000 of assessed value at the residential assessment limitation rate.

If the total for all claims is more than the appropriated amounts, the claims will be prorated and the Iowa Department of Revenue will notify the county auditors of prorated percentage by September 30th. Lawmakers believe the new standing general fund will exceed the projected level of claims for fiscal years 2024 through 2029. Then in fiscal year 2030, the local government reimbursement claims will begin being prorated.

The projected backfill for Dubuque for the two-tier assessment limitation in Fiscal Year 2024 is estimated to be $619,735.

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

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

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

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	$331,239
FY 2018	82.50%	$472,127
FY 2019	78.75%	$576,503
FY 2020	75.00%	$691,640
FY 2021	71.25%	$952,888
FY 2022	67.50%	$752,366
FY 2023	63.75%	$662,821
FY 2024	54.65%	$1,186,077
	Total	**$5,625,661**

*54.65% = Current residential rollback

This annual loss in tax revenue of $1,186,077 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 $5,625,661 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 Fiscal Year 2024, the multi-residential property class was eliminated and is reported with the residential property class.

Iowa Legislative Change to Fiscal Year 2024 Residential Rollback Calculation

At the time residential rollback was calculated by the Iowa Department of Revenue for Fiscal Year 2024, the multi-residential property class values were not excluded from the calculation. House File 418, which combined the residential and multi-residential property classes, intended to have the residential rollback

calculated separately without the inclusion of multi-residential property, and then assign that calculated residential rollback to all properties classified as multi-residential.

Due to the multi-residential property tax not being excluded at the time the residential rollback was calculated, the residential rollback was computed as 56.4919%. The State Legislature has indicated that they will pass a bill that will correct this error which will result in excluding multi-residential property from the residential rollback calculation and a rollback calculation of 54.6501%.

The reduction in residential rollback from 56.4919% to 54.6501% results in a tax revenue loss of $627,641 in FY24.

State Shared Revenue Eliminations

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)
f. Alcohol License Revenue in FY 2023 (-$85,000)

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 2024 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential (Includes Multi-Residential)	+8.74 %
Commercial	(5.01)%
Industrial	+3.11 %
Multi-Residential (Reported with Residential)	(100.00)%
Overall	(0.42)%

*Overall taxable value increased (0.42)% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2024.

o. Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by $80,577 in FY 2024 to $3,897,839 due to the estimated consumer price index increase.

p. Franchise Fees. Natural Gas franchise fees have been projected to increase zero percent over FY 2022 actual of $1,757,326. Also, Electric franchise fees are based on FY 2022 Actual of $4,140,518. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2025 through FY 2028.

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 47% over 2023 budget of $53,263 and Electric franchise fee rebates have been projected to decrease 7.35% under 2023 budget of $628,000.

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 2024.

r. Police & Fire Protection. FY 2024 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 2024, the Sanitary Sewer fund is charged 0.43% of building value and the Water fund is charged 0.62% of building value, for payment in lieu of taxes for Police and Fire Protection. This revenue is reflected in the General Fund and is used for general property tax relief.

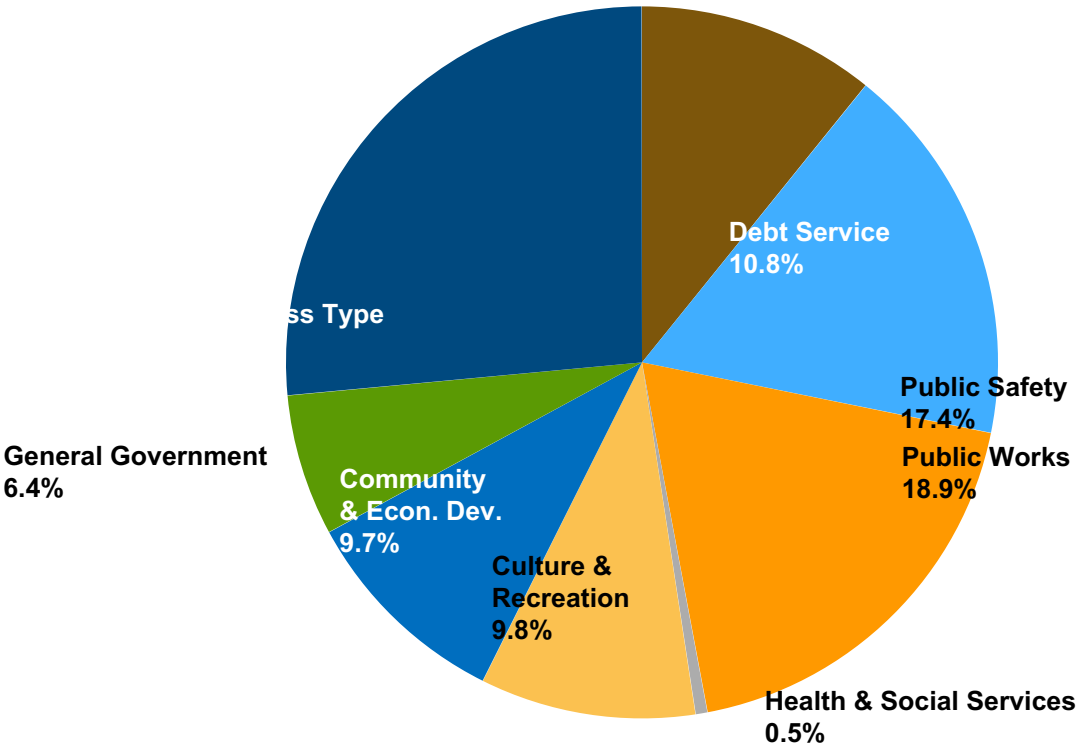
EXPENDITURE HIGHLIGHTS

EXPENDITURE PROJECTIONS

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

The Departments then submit their estimates and the Chief Financial Officer reviews 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, Chief Financial Officer, and each Department. At the Hearings, reviews are completed of Department revenues, expenses, and ending fund balances or property tax support change to determine if fees and charges need to be adjusted. Many funds have a restricted or a minimum fund balance required for cash flow or other purposes. Fund balances above the restricted amounts are used to fund nonrecurring expenses.

HOW THE MONEY IS SPENT RECOMMENDED FY2024 BUDGET



TOTAL ADOPTED BUDGET $237,538,419

*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 2024 adopted budget include the following:

Employee Expense ($+5,220,535/ +7.24% over FY 2023 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 23.90% percent in FY 2023 to 22.98% percent in FY 2024 (general fund savings of $48,422 for Police and $75,656 for Fire or a total of $27,234).

b. The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2023 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2023 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 Police Protective Association, Teamsters Local Union No. 120 Bus Operators, and Teamsters Local Union No. 120 in FY 2024 include a 3.00% employee wage increase, however a 5.00% wage increase is recommended for all collective bargaining agreements except the Dubuque Police Protective Association and Dubuque Professional Fire Fighters Association, which a 6.00% wage increase is recommended. In addition, the Dispatchers that are part of the International Union of Operating Engineers include a 6.00% wage increase. Non-represented employees include a 5.00% wage increase, with the exception of Police and Fire command staff excluding the Police and Fire Chief include a 6.00% wage increase, and the Lead Dispatchers include a 6.00% wage increase. Total cost of the wage increase is $1,232,415 to the General Fund.

c. Health Insurance. The City portion of health insurance expense is projected to remain unchanged from $1,119 per month per contract to $1,119 per month per contract (based on 637 contracts) in FY 2024 (no general fund impact). 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 and Fiscal Year 2022 included additional prescription drug plan savings.There was a decrease of $639,758 in prescription drug cost in FY 2022. Based on FY 2023 actual experience, Fiscal Year 2024 is projected to have a 5.27% increase in health insurance costs. Estimates for FY 2025 were increased 5.27%; FY 2025 were increased 5.27%; FY 2026 were increased 5.27%; and FY 2027 were increased 5.27%.

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 2023 was $246,947 as compared to FY 2024 of $290,242, 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 2023 was $124,693 as compared to FY 2024 of $119,167, based on FY 2023 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 ($+3,674,470 / +7.59% over 2023 Adopted Budget)

f. Supplies & Services. General operating supplies and services are estimated to increase 2% over actual in FY 2022. A 2% increase is estimated in succeeding years.

g. Electricity. Electrical energy expense is estimated to have no increase over FY 2022 actual expense, then 2% per year beyond.

h. Natural Gas. Natural gas expense is estimated to have no increase over FY 2022 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 2024 are estimated to decrease 10.92% under FY 2023 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 decreased from $43,846 in FY 2023 to $27,653 in FY 2024 based on estimated premium for FY23.

m. Motor Vehicle Fuel. Motor vehicle fuel is estimated to increase 5.14% over the FY 2023 budget, then increase 2.0% per year beyond.

n. Motor Vehicle Maintenance. Motor vehicle maintenance is estimated to increase 9% from the FY 2023 budget based onFY22 actual, then increase 2.0% per year and beyond.

o. Public Transit. The decrease in property tax support for Transit from FY 2023 to FY 2024 is $158,558, which reflects an increase in Federal Transportation Administration Operating revenue ($8,267); an increase in Federal Transportation Administration Capital ($233,133), an increase in employee expense ($145,289); increase in supplies and services ($125,303); a reduction in equipment replacements ($24,245), an increase in passenger fare revenue ($6,770).

p. Public Transit (continued):

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

Fiscal Year	Amount	% Change
2024 Projection	$1,548,127	(7.52)%
2023 Budget	$1,673,923	4.54 %
2022 Actual	$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 %

q. Shipping & Postage. Postage rates for FY 2024 are estimated to increase 2% over FY 2022 actual expense and proposed cost increases by United States Postal Service. A 2.0 percent increase is estimated in succeeding years.

r. Insurance. Insurance costs are estimated to change as follows:

- Workers Compensation is decreasing (11)% based on rate change.
- General Liability is increasing based on FY 2024 actual plus 2%.
- Damage claims is increasing 16% based on a five year average.
- Property insurance is increasing based on FY 2024 actual plus 2%.

s. Housing. The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase $69,393 in FY 2024. The City of Dubuque is authorized to use up to 1,108 vouchers; however, the annual budget provided by the U.S. Department of Housing and Urban Development (HUD) only supports approximately 900 vouchers. The city is utilizing 760 vouchers as of October 2022. HUD has based the Section 8 administrative fees for FY 2024 on the number of vouchers held in FY 2023 which has increased the amount of administrative revenue received by the Section 8 program in FY 2024, however administrative expenses also increased.

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 2024, with $26,500 for True North strategy paid from the Greater Downtown TIF. In FY 2025 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

Capital Outlay ($-1,270,245 / -20.80 under FY 2023 Adopted Budget)

a. Equipment costs for FY 2024 are estimated to decrease 10.92% under FY 2023 budget, then remain constant per year beyond.

Debt Service ($+1,356,818 / +5.58 under FY 2023 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 1989-2028

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	1.69%	2.96 %	2.96	$9.72	$90.30
FY 2024	8.00%	6.00%	5.00%	$15.83	2.93 %	10.00	11.11%	2.94 %	?	?	$105.93
PROJECTION											
FY 2025	5.00%	8.00%	5.00%	$16.33	6.18 %	10.50	5.00%	5.55 %	?	?	$127.06
FY 2026	8.00%	8.00%	5.00%	$16.83	3.06 %	11.00	4.76%	2.97 %	?	?	$125.39
FY 2027	7.00%	8.00%	5.00%	$17.33	2.97 %	11.50	4.55%	2.19 %	?	?	$121.41
FY 2028	6.00%	8.00%	5.00%	$17.83	2.89 %	12.00	4.35%	3.76 %	?	?	$137.51
AVERAGE CHANGE FY1989-2024	3.74%	4.39%			3.16 %		11.50%	1.36 %	0.64 %	$10.89	$42.75

*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 2024 of $159,503 (before rollback). State increased property taxes to the average homeowner by underfunding the Homestead property tax credit. FY 2020-2024 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 (FY24)	42.94
6	Des Moines (FY24)	40.94
5	Cedar Rapids (FY24)	39.54
4	Ames (FY24)	37.52
3	Iowa City (FY24)	36.41
2	**Dubuque (FY24)**	**35.82**
1	Council Bluffs (FY24)	30.88
	Average w/o Dubuque	38.04

Dubuque's water is some of the best in the world! The highest rate (West Des Moines (FY24)) is 20% higher than Dubuque's rate, and the average is 6% 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 (FY24)	60.65
10	Des Moines (FY24)	54.92
9	Ankeny (FY24)	53.29
8	**Dubuque (FY24)**	**50.22**
7	Sioux City (FY23)	41.92
6	West Des Moines (FY24)	41.87
5	Ames (FY24)	37.10
4	Iowa City (FY24)	36.88
3	Cedar Rapids (FY24)	35.16
2	Council Bluffs (FY24)	33.84
1	Waterloo (FY24)	33.56
	Average w/o Dubuque	42.92

The highest rate (Davenport (FY24)) is 21% higher than Dubuque's rate, and the average is 15% lower than Dubuque.

Solid Waste Collection Rate Comparison for Eight Largest Iowa Cities
(With Weekly Collection of Refuse, Recycling, and Yard Waste included in Monthly Fee)

Rank	City	Solid Waste Monthly Rate
8	Ames (FY24)	$29.08
7	Cedar Rapids (FY24)	$22.53
6	Ankeny (FY24)	$21.99
5	Iowa City (FY24)	$21.50
4	Council Bluffs (FY24)	$21.00
3	Waterloo (FY24)	$19.00
2	Sioux City (FY24)	$16.00
1	**Dubuque (FY24)**	**$15.83**
	Average w/o Dubuque	$21.59

The highest rate (Ames (FY24)) is 84% higher than Dubuque's rate, and the average is 36% higher than Dubuque.

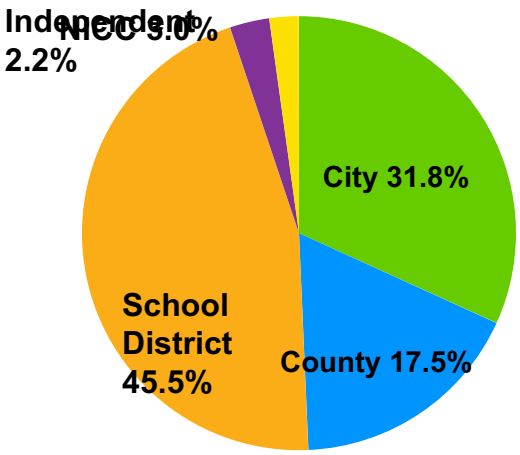
Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines (FY24)	$16.35
9	**Dubuque (FY24)**	**$10.00**
8	Cedar Rapids (FY24)	$7.62
7	West Des Moines (FY24)	$7.15
6	Ankeny (FY24)	$6.50
5	Iowa City (FY24)	$5.50
4	Ames (FY24)	$5.20
3	Waterloo (FY24)	$5.00
2	Davenport (FY24)	$3.15
1	Sioux City (FY24)	$2.80
	Average w/o Dubuque	$6.59

The highest rate (Des Moines (FY24)) is 64% higher than Dubuque's rate, and the average is 34% lower than Dubuque.

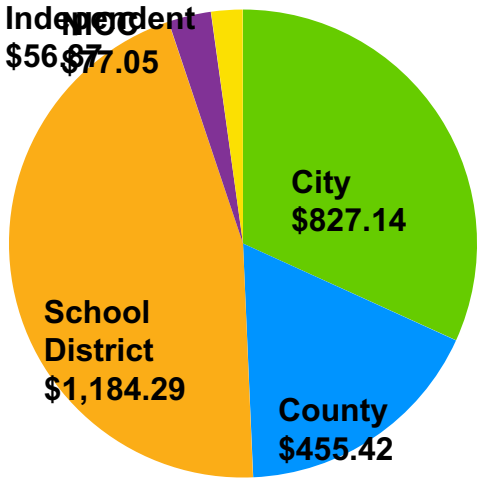
PROPERTY TAXES

How Your Property Tax Rate is Split
FY 2023 Consolidated Rate of
30.55266



Previous Year's Rates	FY 2023
City	31.80 %
County	17.51 %
School District	45.54 %
NICC	2.96 %
Independent	2.19 %
	100 %

How Your Property Tax Payment is Split
FY 2023



Calculating City Property Tax		
Assessed Value	$	159,502.56
Rollback	x	0.564094
Taxable value	$	80,665.85
City Tax rate/$1,000	x	30.55266
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 $159,503. 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 2024 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 2022**	$ 25,924,707	$ 280,730	$ 26,205,437
Divided by Valuation Subject to Property Tax		$ 2,579,355,511	$2,984,960,013	
	Tax Rate	**$10.0508**	**$0.0940**	**$10.1448**
Tax Levy				
Total Tax Levy (Tax Asking including Debt)	**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	
For All Levies Including Debt Service	***Tax Rate***	**$9.6951**	**$0.0218**	**$9.7169**
Tax Rate = Net Requirement	**FY 2024**	$ 26,318,562	$ 304,738	$ 26,623,300
Divided by Valuation Subject to Property Tax		$ 2,684,506,784	$3,126,185,690	
Tax Rate in Dollars per $1,000	***Tax Rate***	**$9.8039**	**$0.0975**	**$9.9014**

TAX LEVY FUNDS	**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**	**BUDGET FY 2024 Rate in Dollars/$1,000**	**BUDGET FY 2024 Amount Levied**
General Fund	$3.8208	$10,110,594	$3.4607	$9,329,558	$3.3123	$8,891,851
Transit Fund	$0.6051	$1,601,290	$0.5831	$1,571,981	$0.6269	$1,682,830
Debt Service Fund	$0.0922	$280,730	$0.0218	$68,771	$0.0975	$304,738
Tort Liability Fund	$0.1679	$444,327	$0.1821	$490,975	$0.2136	$573,461
Trust and Agency Fund	$5.2031	$13,768,496	$5.4692	$14,744,152	$5.6510	$15,170,236
TOTAL	$9.8891	$26,205,437	$9.7169	$26,205,437	$9.9013	$26,623,116

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

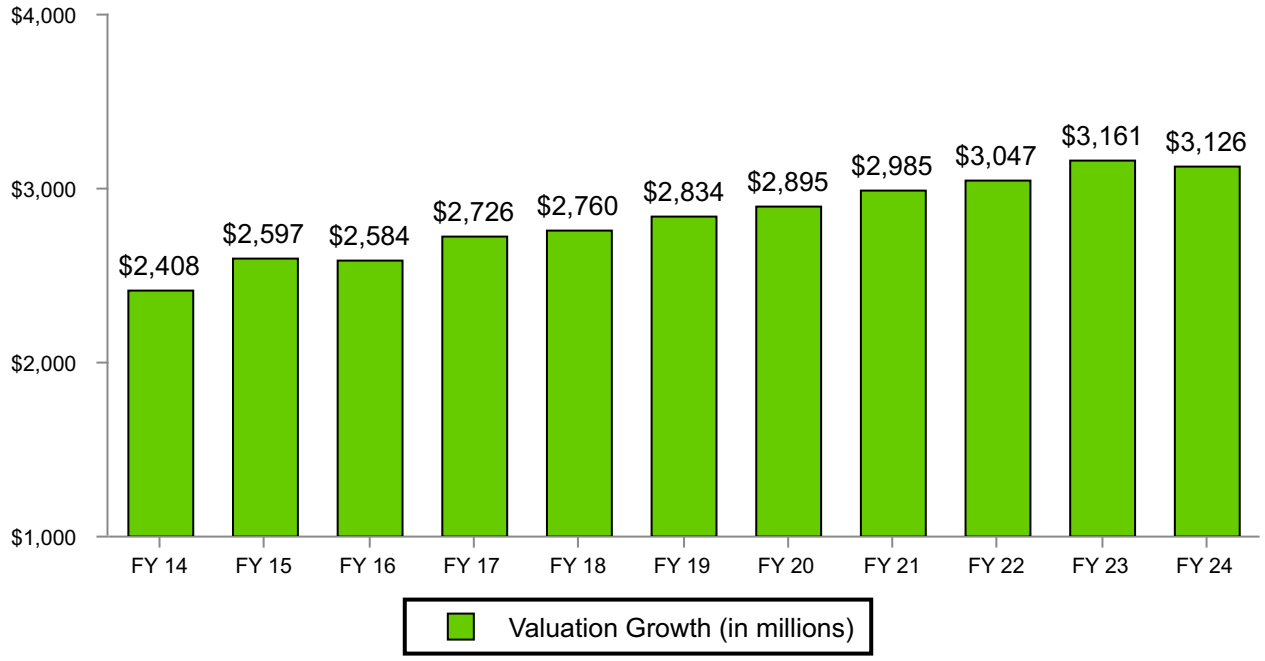
Rank	City	Tax Rate
11	Waterloo (FY24)	$20.81
10	Council Bluffs (FY24)	$18.26
9	Des Moines (FY24)	$17.56
8	Davenport (FY24)	$16.78
7	Cedar Rapids (FY24)	$16.03
6	Iowa City (FY24)	$15.63
5	Sioux City (FY24)	$15.42
4	West Des Moines (FY24)	$11.76
3	Ankeny (FY24)	$10.53
2	Ames (FY24)	$9.96
1	**Dubuque (FY24)**	**$9.90**
	AVERAGE w/o Dubuque	$14.79

Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY24)) is 110.17% higher than Dubuque's rate, and the average is 49.33% higher than Dubuque. Dubuque's adopted FY 2024 property tax is $9.9014 (increase of 1.90% from FY 2023)

*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 2024 budget is based upon a -1.11% decrease ($-35,187,640) to the taxable debt valuation for the City. Without Tax Increment Financing there is a (0.48)% decrease in the taxable valuation for all other levies (General Fund property tax levy). The total taxable debt valuation of $3,126,146,510 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	$1,909,769,027	61.09 %	8.74 %
Ag Land & building	$3,392,500	0.11 %	(2.59)%
Commercial property	$1,002,121,791	32.06 %	(5.01)%
Industrial property	$142,085,262	4.55 %	3.11 %
Railroad bridge	$3,943,460	0.13 %	4.86 %
Other	$634,617	0.02 %	— %
Utilities	$71,282,278	2.28 %	3.91 %
Less: Veterans credit	$(3,392,500)	(0.11)%	(12.75)%
Ag Land & building	$(3,689,925)	(0.12)%	5.95 %
Total	$3,126,146,510	100 %	(1.11)%
Tax Increment Financing (TIF)	$(443,316,990)		(4.76)%
Taxable Levy	**$2,682,829,520**		**(0.48)%**

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 2024 the State issued rollback for residential property is 54.65%.

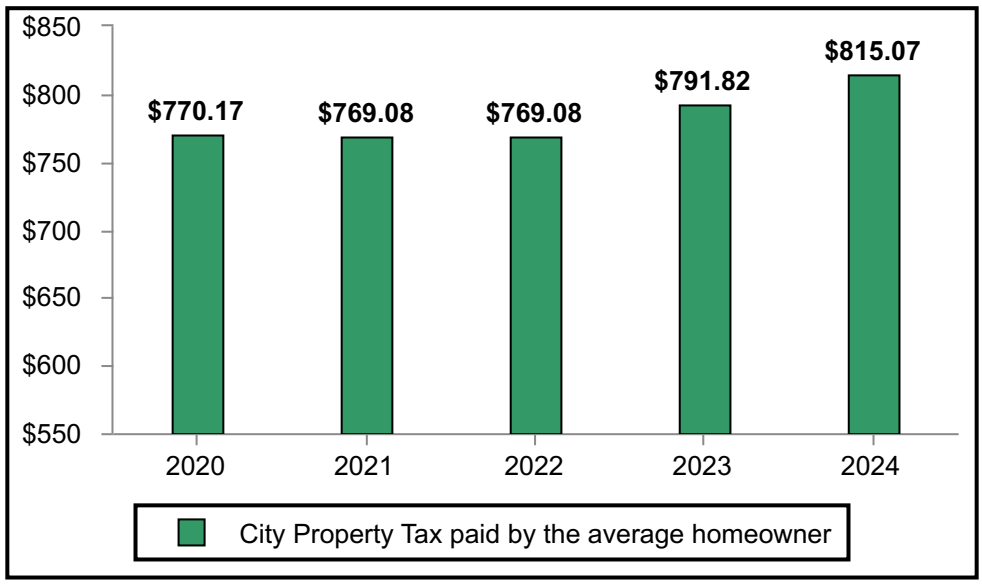
Comparison for Eleven Largest Iowa Cities
Taxable Value per Capita

Rank	City	Taxes Per Capita	Tax Rate	2020 Census Population	Taxable Value With Gas & Electric
11	West Des Moines	$1,248.15	$11.7612	68,723	7,293,209,909
10	Council Bluffs	$954.49	$18.2600	62,799	3,282,628,807
9	Iowa City	$910.64	$15.6331	74,828	4,358,770,593
8	Cedar Rapids	$932.48	$16.0262	137,710	8,012,587,949
7	Davenport	$856.50	$16.7800	101,724	5,192,311,115
6	Des Moines	$820.11	$17.5600	214,133	10,000,703,135
5	Waterloo	$835.10	$20.8109	67,314	2,701,165,754
4	Ankeny	$782.96	$10.5258	67,887	5,049,775,865
3	Sioux City	$692.07	$15.4195	85,797	3,850,785,186
2	**Dubuque**	**$518.77**	**$9.9014**	**59,667**	**3,126,185,690**
1	Ames	$513.45	$9.9600	66,427	3,424,373,167
	AVERAGE w/o Dubuque	$854.59	$15.27	94,734	5,316,631,148

Dubuque is the SECOND LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 140.60% higher than Dubuque's taxes per capita, and the average is 66.44% higher than Dubuque.

IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL



Fiscal Year 2023

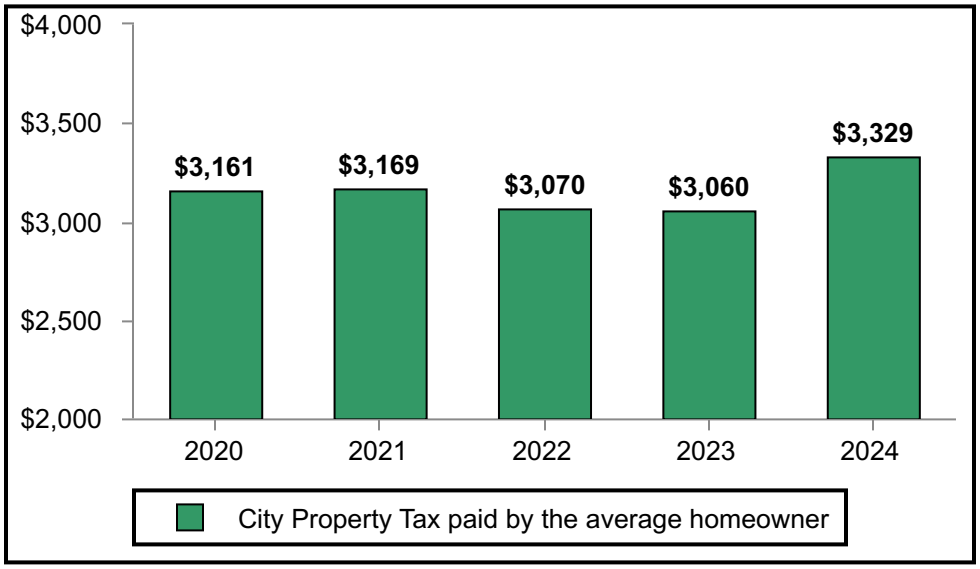
January 1, 2021 Valuation	$146,467
Revaluation	8.90 %
Assessed Value	$159,503
Less Rollback Factor	0.541302
Fiscal Year 2023 Taxable Value	$86,339
Fiscal Year 2023 City Tax Rate	$9.7169
Fiscal Year 2023 City Property Tax	$838.95
Homestead Tax Credit	$(47.13)
Net Fiscal Year 2023 City Property Tax	$791.82

Fiscal Year 2024

January 1, 2022 Valuation	$159,503
Less Rollback Factor	0.546501
Fiscal Year 2024 Taxable Value	$87,169
Fiscal Year 2024 City Tax Rate	$9.9014
Fiscal Year 2024 City Property Tax	$863.09
Homestead Tax Credit	$(48.02)
Net Fiscal Year 2024 City Property Tax	$815.07

Dollar Increase in Property Tax	**$23.25**
Percent Increase in Property Tax	**2.94 %**

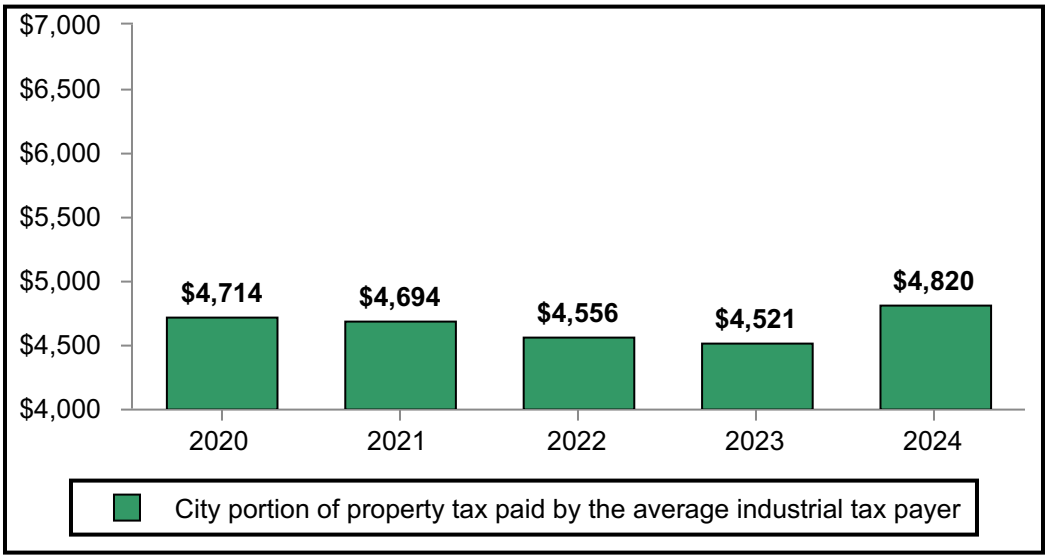
IMPACT OF BUDGET ON COMMERCIAL PROPERTY



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	$3,849.08
Business Tax Credit	$779.50
Net Fiscal Year 2022 City Property Tax	$3,069.58
Dollar Decrease in Property Tax	**-$99.73**
Percent Decrease in Property Tax	**-3.15 %**
Fiscal Year 2023	
January 1, 2021 Valuation	$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	$3,782.08
Business Tax Credit	$721.73
Net Fiscal Year 2023 City Property Tax	$3,060.34
Dollar Decrease in Property Tax	**-$9.24**
Percent Decrease in Property Tax	**-0.30 %**
Fiscal Year 2024	
January 1, 2022 Valuation	$432,475
First Tier Rollback	$150,000
Less Residential Rollback Factor	0.54650
Fiscal Year 2024 First Tier Taxable Value	$81,975
Second Tier Rollback	$282,475
Less Rollback Factor	0.9000
Fiscal Year 2024 Second Tier Taxable Value	$254,228
Fiscal Year 2024 Total Taxable Value	$336,203
Fiscal Year 2024 City Tax Rate	$9.9014
Fiscal Year 2024 City Property Tax	$3,328.90
Dollar Increase in Property Tax	**$268.56**
Percent Increase in Property Tax	**8.78 %**

IMPACT OF BUDGET ON CLASS OF PROPERTY

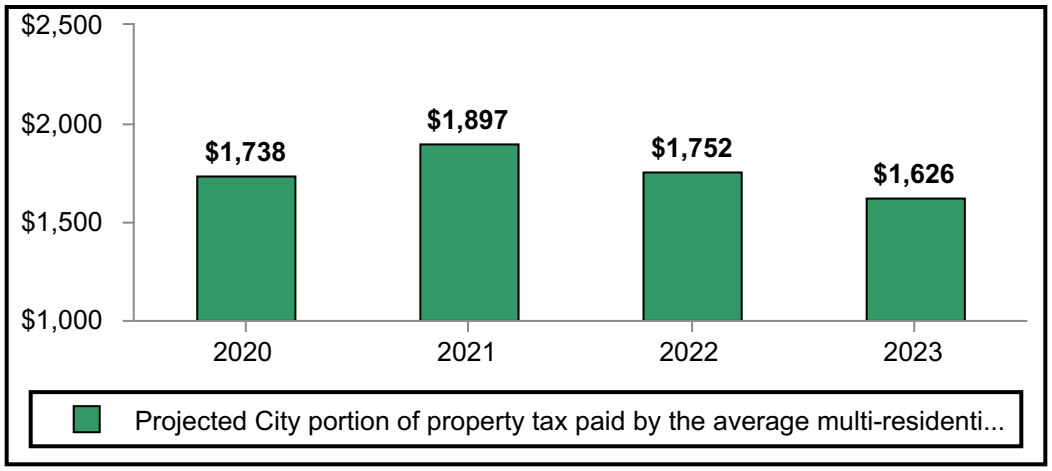
INDUSTRIAL



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	$721.73
Net Fiscal Year 2023 City Property Tax	$4,521.00
Dollar Decrease in Property Tax	**-$35.11**
Percent Decrease in Property Tax	**-0.77%**
Fiscal Year 2024	
January 1, 2022 Valuation	$599,500
First Tier Rollback	$150,000
Less Residential Rollback Factor	0.5465
Fiscal Year 2024 First Tier Taxable Value	$81,975
Second Tier Rollback	$449,500
Less Rollback Factor	0.9000
Fiscal Year 2024 Second Tier Taxable Value	$404,550
Fiscal Year 2024 Total Taxable Value	$486,525
Fiscal Year 2024 City Tax Rate	$9.9075
Fiscal Year 2024 City Property Tax	$4,820.27
Dollar Decrease in Property Tax	**$299.27**
Percent Decrease in Property Tax	**6.62%**

IMPACT OF BUDGET ON CLASS OF PROPERTY

MULTI-RESIDENTIAL - BEGAN FISCAL YEAR 2017 AND COMBINED WITH RESIDENTIAL IN 2024



Fiscal Year 2022	
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 2023	
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%**

* 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.

**The multi-residential property class was combined with the residential property class in Fiscal Year 2024.

FY 2024 AVERAGE HOMEOWNER CITY PROPERTY TAX RECEIPT
(Based on Average Taxable Value of $87,169 and Homestead Tax Credit of $48.02)

Your 2024 Taxpayer Receipt Tax Receipt

Culture and Recreation	**$179.94**
Five Flags Civic Center	$18.24
Recreation	$24.79
Library	$57.42
Parks	$52.70
Grand River Center	$15.36
Arts & Cultural Affairs	$6.28
Ice Center	$5.15
Capital Projects	**$4.07**
General Government - Capital Projects	$0.00
Debt Service - Capital Projects	$4.07
Streets & Infrastructure	**$27.41**
Public Works	$16.32
Engineering	$11.10
Public Safety	**$402.94**
Police	$229.43
Fire	$146.43
Emergency Communications (E911)	$18.92
General Safety	$8.16
Community and Economic Development	**$37.00**
Housing and Community Development	$11.02
City Planning	$5.57
Economic Development	$20.41
General Government	**$120.06**
Administration	$76.02
Information Technology	$19.74
City Attorney's Office	$6.98
City Building Maintenance	$15.16
City Council	$2.17
Transportation Services	**$28.06**
Transit	$23.21
Airport	$4.85
Health and Social Services	**$16.10**
Health Services	$10.11
Office of Equity and Human Rights	$5.99
Total:	**$815.58**

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

BalancingAct

FISCAL YEAR 2024

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

There were 130 improvement level decision packages requested in Fiscal Year 2023, of which 96 were recommended for funding.

The recurring general fund expenditures total $688,895 and will also impact future budget years. The non-recurring general fund expenditures total $691,417. FY2024 DRA Distribution is 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 $592,968.

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
RECURRING DECISION PACKAGE COSTS				**GENERAL FUND**	
Airport	Additional FBO Line Service hours. The Airport will be doing all the ground handling duties for Avelo Airlines, so an additional 25 hours per week is requested for these duties. FBO Line staff will be cross trained with FBO general aviation ground handling duties as well as Avelo Airlines ground handling duties	R	$ 24,705	$ 14,560	$ 10,145
City Clerk's Office	A new agenda management solution for City Council agendas if the City's current agenda management solution is eliminated in Fiscal Year 2024. While this request is for a replacement agenda management solution in case NovusAgenda is eliminated in Fiscal Year 2024, a replacement will not be considered during Fiscal Year 2024 if NovusAgenda is not eliminated within the fiscal year. The amount requested is meant to cover both one-year implementation costs ($9,000) and annual maintenance for hosting and support ($11,000).	R	$ 11,000	$ 7,123	$ 3,877
City Clerk's Office	Cover admission fees of the Growing Sustainable Communities Conference for all City of Dubuque boards and commissions volunteers	R	$ 7,500	$ 5,081	$ 2,419
City Manager's Office	A High Performing Government (HPG) & Innovation initiative, with a Director of Innovation (or similar title) tasked with leading organizational development around innovation and change and provide some funding for anticipated costs related to software, program pilots, and implementation.	R	$ 150,000	$ 97,170	$ 52,830
City Manager's Office	Travel and conference budget for the new Climate Action Coordinator. This package includes funding for the coordinator to participate in one national conference (likely the Urban Sustainability Director's Network annual meeting), one state-level conference and one local conference or workshop.	R	$ 4,245	$ 2,750	$ 1,495
City Manager's Office	Professional development for the Grant Analyst approved in FY2023. This package would include one annual training for the Analyst for a program such as Dale Carnegie public speaking or the ICMA high performing government academy, plus a small pool of funds to attend other grant-related webinars or trainings.	R	$ 3,000	$ 1,942	$ 1,058
Economic Development	Administer the Cultural & Entertainment District (CED) program to the current contracted service agreement with Dubuque Main Street (DMS). DMS currently applies for an Arts Operating Grant to support its CED administration, but this grant is meant for nonprofit organizations who have a primary mission to provide the general public with programs or activities in areas directly concerned with arts, arts education, or cultural heritage. Request is for $8,500. Recommendation is a 5% increase ($4,581).	R	$ 4,581	$ —	$ 4,581

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Economic Development	Additional $100,000 to sponsor 20 Dream Center students for an entire year of programming. The Dream Center program provides students with year-round holistic services that include continued School Day Curriculum, Healthy Meals, Skill/Character Development, and more. Recommendation is a 5% increase ($3,000).	R	$ 3,000	$ —	$ 3,000
Economic Development	Additional $100,000 in funding to the Fountain of Youth. The funding will be a continuation of the Partners in Change and Real Talk programming. This funding will assist with providing services to the low income populations of Dubuque and the surrounding communities. Recommendation is a 5% increase ($3,000).	R	$ 3,000	$ —	$ 3,000
Economic Development	Funding to the St. Mark's Youth Enrichment Program. Funds would support St. Mark's after school programs offered during the 2023-2024 academic year in Dubuque for students attending Audubon, Lincoln, and Marshall Elementary. These programs fill a gap for working families and students that are struggling with academic and social emotional skills.	R	$ 50,000	$ —	$ 50,000
Economic Development	15 licenses for BaseCamp, an online project management tool. BaseCamp, as recommended by IS, is currently being tested by staff and Commissioners to facilitate efficient public / private collaboration, providing the ability to assigning and managing tasks and progress related to the Commission's 2022-26 Strategic Plan and the Arts & Culture Master Plan.	R	$ 1,620	$ —	$ 1,620
Economic Development	An additional 1.00 FTE Support Position at GE-32. This position will administer all aspects of ongoing Arts & Culture grant programs plus support the writing and management of external grants.	R	$ 85,353	$ —	$ 85,353
Economic Development	Continue the Creatives Café networking events currently held quarterly by the DEIA Working Group of the Arts & Culture Master Plan in partnership with City staff. The Creatives Café events are currently paid for by a grant from the Government Alliance on Race & Equity; this funding was exhausted by the end of FY22.	R	$ 3,000	$ —	$ 3,000
Economic Development	Education and training for Commissioners appointed to the Arts & Cultural Affairs Advisory Commission by covering registration fees for online learning or in-person conferences such as the Iowa Arts Summit. Funds will be applied to registration fees online and opportunities to be supported must be vetted by the Arts & Cultural Affairs Manager.	R	$ 2,000	$ —	$ 2,000
Emergency Communications	An additional full-time dispatcher (1.0 FTE, OE-09). Due to the restructuring of the schedules for dispatchers, an additional person is needed to fill in on each of the four shifts that work in the dispatch center. Eliminates 0.455 FTE of part-time dispatchers.	R	$ 54,728	$ 18,243	$ 36,485
Emergency Communications	An additional full-time dispatcher (1.0 FTE, OE-09). Due to the restructuring of the schedules for dispatchers, an additional person is needed to fill in on each of the four shifts that work in the dispatch center.	R	$ 53,925	$ 17,975	$ 35,950
Emergency Communications	An additional full-time dispatcher (1.0 FTE, OE-09). Due to the restructuring of the schedules for dispatchers, an additional person is needed to fill in on each of the four shifts that work in the dispatch center.	R	$ 54,728	$ 18,243	$ 36,485
Emergency Communications	An additional full-time dispatcher (1.0 FTE, OE-09). Due to the restructuring of the schedules for dispatchers, an additional person is needed to fill in on each of the four shifts that work in the dispatch center.	R	$ 57,902	$ 19,301	$ 38,601

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Emergency Communications	An additional full-time dispatcher (1.0 FTE, OE-09). Due to the restructuring of the schedules for dispatchers, an additional person is needed to fill in on each of the four shifts that work in the dispatch center.	R	$ 54,728	$ 18,243	$ 36,485
Engineering	Education and training for one (1) Utility Locator position. In FY 23, a Utility Locator position was added to the Engineering Department. Education and training funds are necessary to keep employees current on skills for their position.	R	$ 305	$ —	$ 305
Engineering	Education and training for one (1) Engineering Technician. An Engineering Technician position was added to the department in FY 23. Training funds are necessary for building skills for this position going forward.	R	$ 1,220	$ —	$ 1,220
Engineering	All-weather outerwear for department staff who are required to work outside at active construction sites and inspect city infrastructure during all types of weather conditions including extreme cold, snow, rain, and extreme heat	R	$ 2,600	$ —	$ 2,600
Engineering	Supplement the landscape maintenance work that the Leisure Services Department provides for buildings that are managed by the Facilities Maintenance Team (FMT).	R	$ 7,000	$ —	$ 7,000
Engineering	Exterior window cleaning for buildings managed by the Facility Management Team (FMT).	R	$ 10,000	$ —	$ 10,000
Office of Equity and Human Rights	A full-time Administrative Assistant (1.0 FTE, GE-25) for the Equity & Human Rights Department to support staff members	R	$ 64,877	$ —	$ 64,877
Office of Equity and Human Rights	Host an annual two-day Equitable Communities conference to bring together partnerships at the local, state, and federal levels to promote the building of equitable communities. Conference attendees would include government officials, nonprofit leaders, business leaders, educators, and presenters and facilitators would be drawn from these groups	R	$ 30,000	$ —	$ 30,000
Fire	One full-time Firefighter position to the Fire Department (1.0 FTE / F-01). This improvement package is in line with the current Fire Station Expansion/Relocation Capital Improvement Project (CIP) and is currently a high City Council priority. The approved expansion/ relocation CIP includes the addition of two firefighters for each year in 2024, 2025 and 2026.	R	$ 94,678	$ —	$ 94,678
Fire	One full-time Firefighter position to the Fire Department (1.0 FTE / F-01). This improvement package is in line with the current Fire Station Expansion/Relocation Capital Improvement Project (CIP) and is currently a high City Council priority. The approved expansion/ relocation CIP includes the addition of two firefighters for each year in 2024, 2025 and 2026.	R	$ 94,678	$ —	$ 94,678
Fire	A Community Risk Reduction Specialist position to work in the Fire Prevention Division (1.0 FTE / GE-25). This position would be responsible for the coordination of community events, participation and scheduling of educational events, assessment and analysis of community risk reduction efforts, response data as well as the promotion of the fire department to diverse groups in the community.	R	$ 66,205	$ —	$ 66,205

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Fire	An additional Administrative Assistant (1.0 FTE / GE-25). The added position would assist in all the areas the current Administrative Assistant is responsible for, help with succession planning, serve as backup along with specializing in EMS billing support, cost reporting, revenue, grant management and accreditation documentation and reporting.	R	$ 66,205	$ —	$ 66,205
Health	Microchip implantation on dogs and cats that have been impounded at the Dubuque Regional Humane Society because they were found running loose in the community. The improvement package would cover the cost of 200 microchips plus implantation fee by the Dubuque Regional Humane Society staff and the initial registration of the microchip.	R	$ 5,000	$ —	$ 5,000
Housing	Full-Time Combination Inspector for Plan Review, permit approvals and inspections across all trades, is needed based on the number of permits and inspections. Eliminates a part-time inspector II position that was specific to ADA inspections, and enforcement for homeowner violations of the International Property Maintenance Code.	R	$ 35,154	$ —	$ 35,154
Human Resources	Hire outside trainers and speakers for employees on topics such as diversity/equity/inclusion, collaboration and impact, and customer service and communication	R	$ 32,480	$ 21,031	$ 11,449
Human Resources	Two training and facilitation teams currently supporting the work of the Development and Learning Manager – the High Performing Government Ambassadors and the Intercultural Facilitators. Funding would be utilized to train up to four new team members annually to become trained trainers.	R	$ 4,063	$ 2,631	$ 1,432
Human Resources	Incentive program for trainers/facilitators who provide employee training for purposes of new employee orientation, new supervisor orientation, and/or universal competencies. Funds would cover costs of vacation time, recognition leave, and/or a stipend in amount of $50/hour of eligible training or facilitation delivered	R	$ 11,241	$ 7,280	$ 3,961
Human Resources	Office 365/technology-related training for employees. The City has historically contracted with the vendor “Get Control University” to provide this specific type of training, and that 3-year contract expires in FY 2023.	R	$ 13,000	$ 8,418	$ 4,582
Information Services	Adding a part-time (0.5 FTE, GE-25) Secretary/ Administrative Assistant. Due to the growth in staff, technology support needs, and workload of the Information Services staff, there is a gap in staff support services, including payroll preparation, budget preparation, processing purchasing cards, and purchase orders.	R	$ 23,683	$ —	$ 23,683
Information Services	Security software and tools for conducting monthly scans of our technology environment to show areas of concern and where we need to make changes to better secure our network/systems.	R	$ 4,000	$ —	$ 4,000
Information Services	An online course-based learning system specifically geared to advanced technical training and support for IT professionals. The package proposes a course-based solution with a repository of thousands of structured learning classes with secure, hands-on content, including sandboxes, labs, and real-world projects.	R	$ 1,200	$ —	$ 1,200

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Information Services	Three staff members to attend the 2024 Annual User and Education Conference for the new Tyler software. Travel, per diem, and hotel costs are calculated for three staff, and registration is for 1, as our Tyler support agreement includes 2 conference attendance passes.	R	$ 8,490	$ —	$ 8,490
AmeriCorps	Financing the salary and benefits for the AmeriCorps Division Administrative Assistant (1.0 FTE, GE-25) so that grant funds can be redirected into AmeriCorps Living Allowance and Direct Service Delivery improvements.	R	$ 57,939	$ —	$ 57,939
AmeriCorps	Financing the salary and benefits for the AmeriCorps Coordinator (1.0 FTE, GE-31) so that grant funds can be redirected into AmeriCorps Living Allowance and Direct Service Delivery improvements.	R	$ 85,011	$ —	$ 85,011
Multicultural Family Center	Addition of 910 hours of site supervision (temp/ seasonal) to the Multicultural Family Center by Site Supervisors. With the opening of the Multicultural Family Center, the need for site supervision to assist patrons from the hours of 8:45 am-12:15 pm on Monday through Friday will allow for technical assistance to the computer lab during these hours, setup for morning events and activities, and adds an additional site supervisor to bring the total to 3	R	$ 21,183	$ —	$ 21,183
Parks	Hiring a contractor to maintain numerous natural and native landscapes throughout the City. In recent years, native plants have been planted in the Bee Branch Creek Greenway, Valentine Park, Four Mounds Park, Eagle Point Park, Creek Wood Park, 32nd Street Detention Basin, and along the Catfish Creek. These areas all require a level of maintenance that the Park Division does not have the capacity to manage.	R	$ 30,000	$ —	$ 30,000
Parks	Addition of one full-time confidential account clerk (GE-25 and 1.0 FTE) to service Leisure Services. This position would support the Project and Facilities Manager, move AmeriCorps financial management from the Finance Department, assist with budget inputting, grant support, support coverage of customer service desk at Multicultural Family Center and assist with purchasing card processing for the department.	R	$ 62,579	$ —	$ 62,579
Parks	A full-time Maintenance Technician (1.0 FTE at GD-06) to be assigned to the park areas and maintenance activity of the Park Division. The division has struggled to hire temporary positions the last few years.	R	$ 36,812	$ —	$ 36,812
Parks	Conversion of boiler heat to natural gas at the park maintenance headquarters complex. This final phase will install 3 forced air heaters in the park maintenance shop on the east side of the complex. It is anticipated that these 3 heaters will save approximately $1,500 in gas utility cost.	R	$ (1,500)	$ —	$ (1,500)
Recreation	Three annual department-wide (Park, Recreation, Multicultural Family Center, AmeriCorps) trainings around professional development and equitable service delivery.	R	$ 2,500	$ —	$ 2,500
Recreation	Fee increases for the Bunker Hill Golf Course. The proposed fee increases are: $15 increase on season golf & cart passes; $10 increase on cart punch cards; $1 increase to weekend golf fees and daily cart rentals. In total, these fee increases would amount to an additional $21,143 in annual revenue for the golf course based on the 2022 season user data.	R	$ —	$ 21,143	$ (21,143)

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Library	Upgrade a part-time Circulation Assistant to a full-time position. The Circulation Staff has seen all their part-time staff members leave in the past year for full-time opportunities. This would create greater coverage for scheduling needs and better training/coaching for part-time staff	R	$ 44,857	$ —	$ 44,857
Library	Upgrade a part-time Circulation Lead Library Assistant to a full-time position. The Circulation Staff has seen all their part-time staff members leave in the past year for full-time opportunities. This would create greater coverage for scheduling needs and better training/ coaching for part-time staff	R	$ 38,065	$ —	$ 38,065
Library	A part time Marketing Coordinator position (.50 FTE, GE-28) to be added to Administration. Previously, a marketing firm was used with uninspiring results.	R	$ 37,198	$ —	$ 37,198
Office of Shared Prosperity & Neighborhood Support	Turn an existing part-time Administrative position (.66 FTE, GE-25) into a full-time role (1.00 FTE, GE-25) to meet the needs of a growing department, such as coordinate and manage daily workflows, plan and schedule meetings between stakeholders, oversee payroll, manage the new Tyler system to process neighborhood grant applications and reimbursements, maintain and order necessary office equipment and supplies for new office space, collect and organize information, and help develop process improvements for City Life.	R	$ 41,814	$ —	$ 41,814
Planning Services	Sending two Assistant Planners or the Assistant Planner and the Planning Technician to the Iowa American Planning Association (APA) Conference. Currently, the Planning Services Manager and Associate Planner are budgeted to attend the Iowa APA Conference. This will allow a rotation of an additional Planning staff member to attend.	R	$ 2,000	$ 1,127	$ 873
Planning Services	Planning Services Manager to attend the Housing Iowa Conference (HIC). The HIC is a celebration of the housing industry's leading role in thriving Iowa communities and robust economy. It provides national trainings, hands-on workshops, diverse sessions focusing on timely topics and opportunities to network with industry peers.	R	$ 1,000	$ 565	$ 435
Planning Services	Planning Staff Member to attend the Iowa Bicycle Summit. The Planning Services Department works with the Engineering and Leisure Services Departments on bike/hike trails in Dubuque. This bike conference will provide Planning Staff the opportunity to learn about biking in Iowa and to gather ideas that could be implemented in Dubuque.	R	$ 319	$ 180	$ 139
Planning Services	A subscription to the Telegraph Herald. The newspaper frequently publishes articles about projects that the Planning Services Department is directly involved.	R	$ 340	$ 192	$ 148
Planning Services	A membership to the Chamber of Commerce's Young Professionals Dubuque (YPD) organization. A membership provides an opportunity for a young planning professional staff member to develop leadership skills while participating in the largest networking organization in the Tri-State area with a focus on developing young professionals.	R	$ 60	$ 34	$ 26

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Police	This improvement package request is for the addition of two Crisis Intervention Team (CIT) Officer Positions (2.00 FTE, P-01). In 2022, the Police Department saw an almost 100% increase in calls for service related to brain health issues. City receives an $83,333 Federal 3-year grant for these positions.	R	$ 199,550	$ 83,333	$ 116,217
Police	This improvement package request is for the purchase of an Automated License Plate Reader system.	R	$ 58,000	$ —	$ 58,000
Police	Lieutenants and Captains to apply for nationally recognized police executive training, such as the Federal Bureau of Investigation (FBI) National Academy in Quantico, VA, the Northwestern University Staff and Command school (various locations) and the Senior Management Institute for Police at Boston University. The costs of the schools and travel is approximately $12,000 per student. Requested $45,000. Recommended $12,000.	R	$ 12,000	$ —	$ 12,000
Police	New technology that allows drones to be used for outdoor crime scene and traffic accident reconstruction. This includes GPS-based survey equipment, a drone, training, and computer software primarily for use with major outdoor crime scenes and fatality accident investigations.	R	$ 25,000	$ —	$ 25,000
Police	An increase in the patrol training budget. Over half of the patrol division has less than 5 years on the department. Training has become more essential with loss of experience.	R	$ 11,523	$ —	$ 11,523
Public Information Office	A GIS Applications Specialist to the GIS Office (1.00 FTE, GE-30). The demand for GIS data, maps, and applications continues to grow within the organization.	R	$ 75,825	$ 44,411	$ 31,414
Public Information Office	Esri's Advantage Program, which provides an annual geospatial strategy meeting with city departments and access to a technical advisor, access to premium support services, additional training, and consulting.	R	$ 56,500	$ 31,875	$ 24,625
Public Information Office	Addition of a GIS Data Analyst to the GIS Office (1.00 FTE GE-30)	R	$ 75,825	$ 31,847	$ 43,978
Public Information Office	GIS Office conference attendance to cover the increased costs of conference attendance and allow the GIS Coordinator to attend a regional conference every year.	R	$ 3,000	$ 1,692	$ 1,308
Public Works	A Public Works Data Scientist (1.00 FTE, GE-37). As the Public Works Department implements our strategic plan in accordance with the APWA Accreditation process, the data scientist would pull comprehensive data necessary to show how Public Works is performing in all areas and how that performance measures up to council goals and objectives, climate action plan, and equity and poverty prevention plan.	R	$ —	$ —	$ —
Public Works	This improvement level decision package provides funds to send two (2) administrative staff to one national conference each year for training.	R	$ 9,000	$ —	$ 9,000
Transportation Services - Transit	This improvement request is for payment of expenses related to the preparation of grant applications.	R	$ 35,000	$ —	$ 35,000
	TOTAL GENERAL FUND RECURRING PACKAGES		**$2,226,494**	**$ 476,390**	**$1,750,104**

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
NON-RECURRING DECISION PACKAGE COSTS					**GENERAL FUND**
City Clerk's Office	A new agenda management solution for City Council agendas if the City's current agenda management solution is eliminated in Fiscal Year 2024. While this request is for a replacement agenda management solution in case NovusAgenda is eliminated in Fiscal Year 2024, a replacement will not be considered during Fiscal Year 2024 if NovusAgenda is not eliminated within the fiscal year. The amount requested is meant to cover both one-year implementation costs ($9,000) and annual maintenance for hosting and support ($11,000).	N	$ 9,000	$ 5,827	$ 3,173
City Clerk's Office	To provide equipment for Asst City Clerk to work from home on part-time basis	N	$ 3,225	$ 2,090	$ 1,135
City Clerk's Office	Up to two uniform shirts with the City of Dubuque logo for all members of the City Clerk’s Office.	N	$ 280	$ 181	$ 99
City Manager's Office	50% by 2030 Community Climate Action and Resiliency Plan. Research and develop energy benchmarking policies for all municipal facilities and draft community-wide benchmarking ordinance. Funding would also help with communication and education related to benchmarking ordinances and pay for consultant services.	N	$ 25,000	$ 16,188	$ 8,812
City Manager's Office	Establishing city fleet policies, executing an EV Transition Study, and creating and executing an education and communication campaign. The funding would support consultation of policy including future budget impacts as well as support the electrification of city-owned fleet.	N	$ 20,000	$ 12,950	$ 7,050
City Manager's Office	For outreach, education, and empowerment activities related to the Climate Action Plan (CAP). The request is to fund capacity building and engagement, particularly in frontline communities while addressing our greenhouse gas emissions reduction goal.	N	$ 25,000	$ 16,188	$ 8,812
City Manager's Office	Provide and replace hybrid work equipment for the Executive Assistant and Administrative Assistant in the City Manager’s Office.	N	$ 6,425	$ 4,160	$ 2,265
Conference Center	Funding related to a new management agreement for Grand River Center resulting from completion of the current proposal process. The negotiation process may yield specific items being required that need funding.	N	$ 370,000	$ —	$ 370,000
Economic Development	Computer equipment for part-time grants administration support position (.50 FTE at GE-32). This position will administer all aspects of ongoing Arts & Culture grant programs plus support the writing and management of external grants.	N	$ 3,150	$ —	$ 3,150
Economic Development	Laptop computer equipment for the confidential account clerk position (which is currently remote) to continue and realign with the computer replacement schedule for FY24 and enhance restructuring of city facility space.	N	$ 3,265	$ —	$ 3,265
Engineering	One additional utility locator unit. Since 2010, the number of utility locate requests in the City has nearly doubled, growing from approximately 5,500 to 10,500 requests per year.	N	$ 3,000	$ —	$ 3,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Engineering	Two laptops for department engineers & technicians to share which will measurably improve the productivity of department staff that handles data that must be transferred by USB drives.The recently enacted Information Services policy on eliminating access to universal serial bus (USB) drives for cyber security reasons has significantly impacted the workflow of department staff to efficiently access and download data from several important types of field equipment.	N	$ 1,734	$ —	$ 1,734
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 the 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	$ 4,334	$ —	$ 4,334
Engineering	A 12-month engineering intern position. This improvement will allow the Engineering Department to update and customize our current Department Construction Safety Manual.	N	$ 3,279	$ —	$ 3,279
Engineering	An intern position to assist full-time department staff with sorting through volumes of department records that date back to being over 140 years old.	N	$ 5,640	$ —	$ 5,640
Engineering	A wet mop floor scrubber for City Hall. This clean equipment cleans up to 70% faster than conventional wet mopping.	N	$ 4,800	$ —	$ 4,800
Engineering	Metal detectors that are used on a regular basis by sixteen department staff members.	N	$ 1,500	$ —	$ 1,500
Office of Equity and Human Rights	iPhone/Case, Laptops/monitors, iPad/case/keyboard/ pen for Administrative Assistant in Equity & Human Rights	N	$ 4,770	$ —	$ 4,770
Fire	Computer & Accessories for Community Risk Reduction Specialist	N	$ 2,595	$ —	$ 2,595
Fire	Computer & Accessories for Administrative Assistant	N	$ 2,595	$ —	$ 2,595
Health Services	Paying private contractors to mitigate nuisances where we have a court order to correct the nuisance/clean up.	N	$ 40,000	$ —	$ 40,000
Health Services	New Environmental Sanitarian/Preparedness employee to have their own Cooper/Atkins digital thermometer with micro needle and a Fluke infrared thermometer to use during routine food service inspections.	N	$ 700	$ —	$ 700
Health Services	A new office chair for an Animal Control Officer.	N	$ 463	$ —	$ 463
Health Services	A vehicle for a Health Services Environmental Sanitarian/Emergency Preparedness Planner position	N	$ 25,000	$ —	$ 25,000
Health Services	Provide and replace computer equipment deployed during COVID for remote working from home. The Account Clerk will need a laptop equipment replacement, while the Public Health Director will need additional hardware	N	$ 3,758	$ —	$ 3,758
Health Services	Environmental Sanitarian to sit for the National Environmental Health Association (NEHA) REHS/RS credential exam. REHS/RS credential holders are key members in ensuring communities are in compliance with local, state, and federal environmental health regulations. One of the current Environmental Sanitarians has held this credential since 1999.	N	$ 590	$ —	$ 590

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Health Services	Environmental Sanitarian to attend the National Environmental Health Association Region 4 Fall Conference in Fargo, ND. The main objectives of the training are to learn about the latest practices, data and research related to the regional NEHA affiliates practice in environmental health.	N	$ 1,495	$ —	$ 1,495
Health Services	Environmental Sanitarian/Preparedness Planner to attend the National Environmental Health Association (NEHA) Leadership Academy. The NEHA leadership program will help support the Environmental Health profession and spearhead current issues and possible solutions in our community.	N	$ 5,119	$ —	$ 5,119
Information Services	Telephone/Computer for Administrative Assistant	N	$ 2,610	$ —	$ 2,610
Information Services	An additional core switch for the core stack at City Hall Annex. Core switches serve as the gateway to a wide area network (WAN) or the Internet - they provide the final aggregation point for the network and allow multiple aggregation modules to work together.	N	$ 16,285	$ —	$ 16,285
Information Services	Replacement of 5 projectors that are either assigned to the IS Department or have come to the department from other departments. All are at least six years old and would be used for presentations and used for check-out for presentations in locations where a projector is not available or as a contingency in conference rooms should a projector or smart TV fail.	N	$ 4,000	$ —	$ 4,000
Library	An opening reception for the Iowa Library Association annual conference, which will be at the Grand River Center in Dubuque October 11 - 13, 2023.	N	$ 3,000	$ —	$ 3,000
Parks	Additional pollinator areas throughout the park system. This funding would provide for pollinator areas at Murphy Park, Flora Park, and other park locations. Requested $50,000. Recommended $10,000.	N	$ 10,000	$ —	$ 10,000
Parks	Office Chair, Mitel extension/mailbox license, computer for Confidential Account Clerk	N	$ 2,750	$ —	$ 2,750
Parks	Replacing the furnace in the building that houses the Park Division Manager. The furnace is over 40 years old, and the replacement would be a combination furnace/air conditioner unit. There is currently no air conditioning in the building	N	$ 9,500	$ —	$ 9,500
Parks	Final phase of the conversion from boiler heat to natural gas at the park maintenance headquarters complex. This final phase will install 3 forced air heaters in the park maintenance shop on the east side of the complex. It is anticipated that these 3 heaters will save approximately $1,500 in gas utility cost.	N	$ 25,000	$ —	$ 25,000
Parks	A video projector and retractable projector screen to be installed at the park maintenance headquarters complex for staff training exercises.	N	$ 1,500	$ —	$ 1,500
Parks	A mini excavator for the Park Division. Park staff are able complete some of these projects in-house which would reduce the cost of hiring a contractor.	N	$ 85,000	$ —	$ 85,000
Planning Services	City of Dubuque shirts. The shirts consist of polos and long sleeve shirts with an embroidered "City of Dubuque Masterpiece on the Mississippi Logo" and the text "Planning Services Department"	N	$ 330	$ 186	$ 144

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Planning Services	Planning Technician's enrollment in Leadership Dubuque. Leadership Dubuque promotes civic responsibility by encouraging community involvement and is designed to develop and connect existing and emerging professional leaders with the goal of enhancing positive growth within our business community.	N	$ 1,495	$ 843	$ 652
Planning Services	Planning Technician's enrollement in Dale Carnegie Training.	N	$ 1,995	$ 1,127	$ 868
Police	This improvement package request if for the purchase of an Automated License Plate Reader system.	N	$ 15,000	$ —	$ 15,000
Public Information Office	iPad/Case/Keyboard and Engineering Desktop Computer for GIS Applications Specialist	N	$ 3,320	$ —	$ 3,320
Public Information Office	iPad/Case/Keyboard and Engineering Desktop Computer for GIS Data Analyst	N	$ 3,320	$ —	$ 3,320
Public Works	iPad/Accessories, Computer & Monitors, iPhone for Data Scientist	N	$ 4,500	$ —	$ 4,500
Public Works	Five (5) additional tablets and cases which would allow field staff to enter their time on a device. This request is related to the Tyler Implementation plan to have each employee enter their time directly into the Tyler system each day	N	$ 4,600	$ —	$ 4,600
	TOTAL GENERAL FUND NON-RECURRING PACKAGES		**$ 770,922**	**$ 59,740**	**$ 711,182**
	TOTAL RECURRING AND NON-RECURRING TAX SUPPORTED		**$2,997,416**	**$ 536,130**	**$2,461,286**

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
MEDIA SERVICES FUND					
Public Information Office	Upgrade the part-time (0.5 FTE) Communications Assistant position to a full-time Communications Specialist. The position is vacant and was recently transferred from Leisure Services to PIO. It will be dedicated to communications support of Leisure Services activities/programs.	R	$ 25,220	$ —	$ 25,220
Public Information Office	A $3,000 annual budget for overtime incurred by hourly PIO staff. There is currently $0 budgeted for overtime and hourly staff must use comp time if they're needed to work over 40 hours in any given week. Funding this request would provide for emergency overtime when needed due to unforeseen circumstances	R	$ 3,000	$ —	$ 3,000
Public Information Office	Social media archiving services from a vendor. Doing so will protect the City from liability of not being able to comply with FOIA and public records requests for complete and accurate records of social media content managed by the City.	R	$ 7,200	$ —	$ 7,200
	Subtotal Media Services Service Fund		**$ 35,420**	**$ —**	**$ 35,420**
SALES TAX 20% CONSTRUCTION FUND					
Conference Center	Ten cameras in the public areas of GRC. No security cameras are in the public space, entrances or exits.	N	$ 30,000	$ —	$ 30,000
	Subtotal Sales Tax Construction Fund (20%) Fund		**$ 30,000**	**$ —**	**$ 30,000**
GARAGE SERVICE FUND					
Public Works	A Public Works Data Scientist (1.00 FTE, GE-37). As the Public Works Department implements our strategic plan in accordance with the APWA Accreditation process, the data scientist would pull comprehensive data necessary to show how Public Works is performing in all areas and how that performance measures up to council goals and objectives, climate action plan, and equity and poverty prevention plan.	R	$ (15,000)	$ —	$ (15,000)
Public Works	A fleet maintenance staffing study for the vehicle maintenance activity.	N	$ 30,000	$ —	$ 30,000
	Subtotal Garage Service Fund		**$ 15,000**	**$ —**	**$ 15,000**
ROAD USE TAX FUND					
Engineering	Metal detectors that are used on a regular basis by sixteen department staff members.	N	$ 1,500	$ —	$ 1,500
Public Works	A Public Works Data Scientist at (1.00 FTE, GE-37). As the Public Works Department implements our strategic plan in accordance with the APWA Accreditation process, the data scientist would pull comprehensive data necessary to show how Public Works is performing in all areas and how that performance measures up to council goals and objectives, climate action plan, and equity and poverty prevention plan.	R	$ 7,500	$ —	$ 7,500
Public Works	Road pavement sensors and software that would provide information on pavement conditions prior to a winter storm.	R	$ 7,000	$ —	$ 7,000
	Subtotal Road Use Fund		**$ 16,000**	**$ —**	**$ 16,000**

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
ENTERPRISE FUNDS					
Stormwater Fund					
Engineering	Education and training for one (1) Utility Locator position. In FY 23, a Utility Locator position was added to the Engineering Department. Education and training funds are necessary to keep employees current on skills for their position.	R	$ 305	$ —	$ 305
Engineering	One additional utility locator unit. Since 2010, the number of utility locate requests in the City has nearly doubled, growing from approximately 5,500 to 10,500 requests per year.	N	$ 3,000	$ —	$ 3,000
Engineering	Two laptops for department engineers & technicians to share which will measurably improve the productivity of department staff that handles data that must be transferred by USB drives.The recently enacted Information Services policy on eliminating access to universal serial bus (USB) drives for cyber security reasons has significantly impacted the workflow of department staff to efficiently access and download data from several important types of field equipment.	N	$ 1,733	$ —	$ 1,733
Engineering	All-weather outerwear for department staff who are required to work outside at active construction sites and inspect city infrastructure during all types of weather conditions including extreme cold, snow, rain, and extreme heat	R	$ 2,600	$ —	$ 2,600
Engineering	Outsourcing of required OSHA training that was formally provided by the Fire Department. Funds will provide for 16 training slots to already-qualified personnel within our department.	R	$ 2,400	$ —	$ 2,400
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 the 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	$ 4,333	$ —	$ 4,333
Engineering	A 12-month engineering intern position. This improvement will allow the Engineering Department to update and customize our current Department Construction Safety Manual.	N	$ 3,278	$ —	$ 3,278
Engineering	An intern position to assist full-time department staff with sorting through volumes of department records that date back to being over 140 years old.	N	$ 5,639	$ —	$ 5,639
Engineering	Metal detectors that are used on a regular basis by sixteen department staff members.	N	$ 1,500	$ —	$ 1,500
Parks	A full-time Maintenance Technician (GD-06 and 1.0 FTE) for the Bee Branch Creek Greenway area. Staff has struggled to fill temporary positions for this particular activity in the Park Division.	R	$ 58,791	$ —	$ 58,791
	Subtotal Stormwater Fund		**$ 83,579**	**$ —**	**$ 83,579**

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Water Fund					
Engineering	Education and training for one (1) Utility Locator position. In FY 23, a Utility Locator position was added to the Engineering Department. Education and training funds are necessary to keep employees current on skills for their position.	R	$ 305	$ —	$ 305
Engineering	One additional utility locator unit. Since 2010, the number of utility locate requests in the City has nearly doubled, growing from approximately 5,500 to 10,500 requests per year.	N	$ 3,000	$ —	$ 3,000
Water	This improvement package request is for the elimination of the Water Engineering Assistant position (-1.0 FTE, GE-33) and the creation of a Water Project Manager (1.0 FTE, GE-38).	R	$ 35,578	$ —	$ 35,578
Water	Two additional Water Distribution Maintenance Workers (2.0 FTE, OE-09). As the distribution system continues to grow, the need for routine operation and maintenance grows also. One position is recommended.	R	$ 79,201	$ —	$ 79,201
Water	Equipment for two additional Water Distribution Maintenance Workers (2.0 FTE, OE-09). As the distribution system continues to grow, the need for routine operation and maintenance grows also. One position is recommended.	N	$ 1,730	$ —	$ 1,730
Water	Elimination of a Water Meter Repair Worker II (-1.0 FTE, OE-14) and the addition of a Water Meter Foreman (1.0 FTE, GE-31). The meter program presents daily opportunities and challenges that require in-depth problem solving and data analysis beyond the job duties as described in the Water Meter Repair Worker II job description.	R	$ 8,681	$ —	$ 8,681
Water	Upgrade the ruggedized cell phone to a smartphone for the Water Treatment Operator. A smartphone would enable the Operator to have access to WebQA and GIS mapping during the response to an emergency, improving the time it takes to inform distribution crews.	N	$ 586	$ —	$ 586
Water	A stand-alone SureCall Cellular Distributed Antenna System (DAS) for the Water Department Staff at the City of Dubuque Eagle Point Water Treatment Plant. This system would boost the cellular signal for the areas in the Eagle Point Water Treatment Plant where cellular signal cannot be obtained.	N	$ 68,770	$ —	$ 68,770
	Subtotal Water Fund		**$ 197,851**	**$ —**	**$ 197,851**
Sanitary Sewer Fund					
Engineering	Education and training for one (1) Utility Locator position. In FY 23, a Utility Locator position was added to the Engineering Department. Education and training funds are necessary to keep employees current on skills for their position.	R	$ 305	$ —	$ 305
Engineering	One additional utility locator unit. Since 2010, the number of utility locate requests in the City has nearly doubled, growing from approximately 5,500 to 10,500 requests per year.	N	$ 3,000	$ —	$ 3,000

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Engineering	Two laptops for department engineers & technicians to share which will measurably improve the productivity of department staff that handles data that must be transferred by USB drives.The recently enacted Information Services policy on eliminating access to universal serial bus (USB) drives for cyber security reasons has significantly impacted the workflow of department staff to efficiently access and download data from several important types of field equipment.	N	$ 1,733	$ —	$ 1,733
Engineering	All-weather outerwear for department staff who are required to work outside at active construction sites and inspect city infrastructure during all types of weather conditions including extreme cold, snow, rain, and extreme heat	R	$ 2,600	$ —	$ 2,600
Engineering	Outsourcing of required OSHA training that was formally provided by the Fire Department. Funds will provide for 16 training slots to already-qualified personnel within our department.	R	$ 2,400	$ —	$ 2,400
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 the 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	$ 4,333	$ —	$ 4,333
Engineering	A 12-month engineering intern position. This improvement will allow the Engineering Department to update and customize our current Department Construction Safety Manual.	N	$ 3,278	$ —	$ 3,278
Engineering	An intern position to assist full-time department staff with sorting through volumes of department records that date back to being over 140 years old.	N	$ 5,639	$ —	$ 5,639
Engineering	Metal detectors that are used on a regular basis by sixteen department staff members.	N	$ 1,500	$ —	$ 1,500
WRRC	This improvement package request is for an Assistant Water & Resource Recovery Center Manager. Industrial Pre-Treatment Fee Revenues were increased in maintenance level and offset a portion of this position.	R	$ 101,788	$ —	$ 101,788
WRRC	Equipment for assistant Water & Resource Recovery Center Manager. Industrial Pre-Treatment Fee Revenues were increased in maintenance level and offset a portion of this position.	N	$ 3,570	$ —	$ 3,570
	Subtotal Sanitary Sewer Fund		**$ 130,146**	**$ —**	**$ 130,146**
Solid Waste Fund					
Public Works	A Public Works Data Scientist (1.00FTE, GE-37). As the Public Works Department implements our strategic plan in accordance with the APWA Accreditation process, the data scientist would pull comprehensive data necessary to show how Public Works is performing in all areas and how that performance measures up to council goals and objectives, climate action plan, and equity and poverty prevention plan.	R	$ —	$ —	$ —

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Public Works	A safe driving class including the use of driver simulation training for Public Works staff assigned to the collection of solid waste materials. The training would be focused on driving solid waste trucks and the hazards a driver may encounter on a regular basis	R	$ 30,000	$ —	$ 30,000
Public Works	A part-time intern position in the Public Works Department's solid waste activity. If funded, the curbside collection intern would play a crucial role in supporting the Resource Management Supervisor and the curbside collection crew in waste minimization and keeping the City clean.	R	$ 13,568	$ —	$ 13,568
Public Works	Additional 96-gallon recycling carts to meet the demand of customers who prefer a more convenient way to manage their recycling.	N	$ 30,000	$ —	$ 30,000
Public Works	An additional air conditioning unit to serve the traffic signal maintenance shop.	N	$ 9,000	$ —	$ 9,000
	Subtotal Solid Waste Fund		**$ 82,568**	**$ —**	**$ 82,568**
Landfill Fund					
Public Works	A Public Works Data Scientist (1.00FTE GE-37). As the Public Works Department implements our strategic plan in accordance with the APWA Accreditation process, the data scientist would pull comprehensive data necessary to show how Public Works is performing in all areas and how that performance measures up to council goals and objectives, climate action plan, and equity and poverty prevention plan.	R	$ 12,500	$ —	$ 12,500
Public Works	Replace portable litter fencing which has reached the end of it's service life and provide additional portable units to be used near the open face area at the landfill.	R	$ 85,000	$ —	$ 85,000
Public Works	A portable radio for use by the Solid Waste Agency Administrator.	N	$ 4,263	$ —	$ 4,263
Public Works	A portable radio for use by the Solid Waste Agency Administrator.	R	$ 300	$ —	$ 300
Public Works	Landfill Facility Supervisor to attend one of the two SWANA National Conferences each year.	R	$ 3,100	$ —	$ 3,100
Public Works	Thirteen additional container metering devices to be utilized in the Agency's comingled and glass recycling containers.	N	$ 2,600	$ —	$ 2,600
Public Works	Thirteen additional container metering devices to be utilized in the Agency's comingled and glass recycling containers.	R	$ 5,400	$ —	$ 5,400
Public Works	A tabletop exercise for two scenarios related to the landfill fire plan. The consultant would develop and conduct the sessions which would involve the various entities which support the landfill in the event or a fire.	N	$ 17,000	$ —	$ 17,000
Public Works	Organize and gather data related to the assets utilized by the gas system, leachate collection system and ground water monitoring wells. The data would then be uploaded into Cartegraph	N	$ 10,000	$ —	$ 10,000

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Public Works	This improvement package would support the current Environmental Management System (EMS) Objective & Target for the Education component. The goal is to decrease the percentage of materials currently in the landfill waste stream which could be diverted for recycling/reuse, including but not limited to tires, appliances, e-scrap, household and non-household hazardous waste, and organics.	N	$ 25,000	$ —	$ 25,000
Public Works	Replace the current scale software utilized for landfill and Regional Collection Center activities. The current software has limited capabilities for automation of tasks and data generation	N	$ 80,000	$ —	$ 80,000
Public Works	Replace the current scale software utilized for landfill and Regional Collection Center activities. The current software has limited capabilities for automation of tasks and data generation	R	$ 5,600	$ —	$ 5,600
	Subtotal Landfill Fund		**$ 250,763**	**$ —**	**$ 250,763**
	TOTAL NON-PROPERTY TAX FUND PACKAGES		**$ 841,327**	**$ —**	**$ 841,327**
	TOTAL IMPROVEMENT PACKAGES ALL FUNDS		**$3,838,743**	**$ 536,130**	**$ 3,302,613**

FULL-TIME EQUIVALENT (FTE) PERSONNEL CHANGES IN ADOPTED FY 2024 BUDGET

The Fiscal Year 2024 budget increases the full-time equivalents by 22.00 FTE, decreases part-time equivalents by 4.49 FTE, and increases seasonal equivalents by 0.16 FTE. The changes can be summarized as follows:

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	TEMPORARY	
Airport	Line Service Worker		0.63		Additional hours for FBO Line Service Workers
Emergency Communications	Public Safety Dispatcher	1.00			Replaced a part-time Dispatcher with a full-time Dispatcher
Emergency Communications	Public Safety Dispatcher		-0.45		Replaced a part-time Dispatcher with a full-time Dispatcher
Emergency Communications	Records Clerk	1.00			Upgraded part-time Records Clerk to ful-time
Emergency Communications	Records Clerk		-0.73		Upgraded part-time Records Clerk to ful-time
Engineering	Business Administration Intern			-0.50	End of temporary intern position
Engineering	OSHA Intern			-0.25	End of temporary intern position
Engineering	Broadband Intern			-0.25	End of temporary intern position
Engineering	Engineering Intern			-0.25	End of temporary intern position
Engineering	Youth AmeriCorps Intern			0.32	Making permanent a temporary position from 2021. Continued need for grant management
Engineering	Year Round Intern			0.32	Position moved to Office of Shared Prosperity
Engineering	Records Intern			0.32	Position moved to Office of Shared Prosperity
Engineering	Engineering Technician	1.00			Additional full-time Engineering Technician
Finance	Budget Director	1.00			Additional full-time position to assist with workload
Finance	Purchasing/Safety Coordinator	1.00			Full-time position to help implement city-wide safety program
Finance	Temporary Utility Billing Accountant	1.00			Temporary full-time accountant to assist with Utility Billing ERP
Fire	Firefighter	1.00			Additional firefighter as part of the fire station expansion plan
Fire	Administrative Assistant	1.00			Full-time position to serve as back-up to Confidential Account Clerk.
Housing	Combination Inspector	1.00			Additional full-time combination inspector
Housing	Inspector II		-0.75		Replaced by full-time combination inspector
Information Services	Law Enforcement User Support Specialist	1.00			Position transferred from Police Department
Library	Circulation Lead Assistant	1.00			Part-time position upgraded to full-time
Library	Circulation Lead Assistant		-0.63		Replaced by full-time position
Multicultural Family Center	Site Supervisor		0.44		Increased part-time position by 910 hours
Equity and Human Rights	Intern			-0.17	Intern position eliminated
Parks	Confidential Account Clerk	1.00			Position added for support of Project Manager and grants
Parks	Assistant Horticulturalist	1.00			Part-time Maintenance Worker upgraded to Assist. Horticulturalist

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	TEMPORARY	
Parks	Forestry Technician	1.00			Equipment Operator II upgraded to Forestry Technician
Parks	Maintenance Worker		-0.80		Replaced by full-time Assistant Horticulturalist
Parks	Equipment Operator II	-1.00			Replaced by Forestry Technician position
Police	Crisis Intervention Team Patrol Officers	2.00			Positions partially funded by a three year grant
Police	Law Enforcement User Support Specialist	-1.00			Position moved to Information Services
Public Information	Communications Assistant		0.50		Moved from Recreation
Public Works	Administrative Assistant	1.00			Position added to help with workload
Public Works	Data Scientist	1.00			Position added to help implement cost saving measures in Public Works and Finance
Public Works	Solid Waste Intern			0.30	Intern position added to help waste minimization and education
Recreation	Communications Assistant		-0.50		Moved to Public Information
Transportation	CDL Driver Trainer		-0.55		Upgraded to full-time
Transportation	CDL Driver Trainer	1.00			Part-time position upgraded to full-time
Transportation	Parking Enforcement Officer	2.00			Upgraded 1.65 FTE of part-time positions to full-time
Transportation	Parking Enforcement Officer		-1.65		Upgraded to 2.00 full-time positions
Water	Water Distribution Maintenance Worker	1.00			Position added to help with maintenance
W&RRC	Pre-Treatment Coordinator	1.00			Full-time position added
W&RRC	Assistant W&RRC Manager	1.00			Full-time position to assist with management of plant operations
					Total change in FTE from FY 2023
TOTAL FTE CHANGES		**22.00**	**-4.49**	**-0.16**	**17.35**
					Total FTE for FY 2024
TOTAL F.T.E.s FOR FY 2024		**646.00**	**65.70**	**57.31**	**769.01**

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2024

DEPARTMENT/ DIVISION	1981 NUMBER	43-YEAR HIGH FISCAL YR	43-YEAR HIGH NUMBER	43-YEAR LOW FISCAL YR	43-YEAR LOW NUMBER	2023 NUMBER	2024 NUMBER	NOTES
Police Department	90.00	2024	121.00	1985-1990	82.00	120.00	121.00	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. FY24 added 2 Crisis Intervention Team Officers and moved Law Enforcement User Support Specialist to Information Services
Emergency Comm	—	2024	17.00	1985-1991	8.00	16.00	17.00	Part of Police & Fire Depts. in 1981. Added 2 Dispatchers in 2009. 1 Dispatcher added 2017 & 2020.1 Dispatcher added 2023. 1 Dispatcher added 2024
Fire Department	94.00	2024	101.00	1988-1990	88.50	99.00	101.00	1 Firefighter added FY20 & FY21. 7 firefighters added in 2023. 1 firefighter and 1 administrative assistant added in 2024
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	3.00	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	7.00	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	23.35	25.35	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. Confidential Account Clerk and Assistant Horticulturalist added in 2024.
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	—	2023-2024	0.15	2023	0.15	0.15	0.15	0.15 of Leisure Services Manager position allocated to Conference Center in 2023.
Recreation Division/ Community Impact Division/ Multicultural Family Center	13.00	2023-2024	16.93	1991; 2007*-2009	7.93	16.93	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	2024	22.00	1989	14.00	21.00	22.00	Library Aide Changed to FT 2013. Library Aide added to Teen in FY20. Makerspace Assistant added in 2023. 2 Lead Library Assistants added and a Makerspace Assistant removed in 2024.
Airport	8.00	2003	14.00	1983-1994	7.00	13.00	13.00	Assistant FBO Director added in FY2023.
Transportation Services	44.00	1981-1982	44.00	2010-2011	6.00	27.00	30.00	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. 2 Parking Meter Enforcement Officers and 1 Driver Trainer added in 2024.
Engineering	22.00	2023-2024	37.00	1983; 1985-1987	18.00	37.00	37.00	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.

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2024

DEPARTMENT/ DIVISION	1981 NUMBER	43-YEAR HIGH FISCAL YR	43-YEAR HIGH NUMBER	43-YEAR LOW FISCAL YR	43-YEAR LOW NUMBER	2023 NUMBER	2024 NUMBER	NOTES
Water Department	32.00	1981-1982	32.00	1999-2009	23.00	25.00	26.00	Secretary changed to part-time 2016. Eliminated Plant Manager position in 2019. Confidential Account Clerk in 2020. Water Distribution Maintenance worker added in 2024.
Water & Resource Recovery	37.00	1981-1982	37.00	2019	14.50	15.00	17.00	(2) Plant Operators eliminated and Environmental Coordinator added 2016. Assistant Manager, Operator Ii, and Operator IV position removed in FY 2019. Industrial Pre-Treatment Coordinator and Assistant W&RRC Manager added in 2024.
Public Works	1.00	1990-1991	2.00	1993-2001	—	—	—	
Public Works	89.00	2024	93.42	1990	73.00	90.42	93.42	Utility Worker Apprentice added FY19; Secretary added FY20; Traffic Signal Tech II added FY21. Sanitation Driver added FY23. Data Scientist ad Secretary added in 2024.
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	2024	36.00	1984-1985	10.50	35.00	36.00	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. Combination Inspector added in 2024.
Planning Services	4.00	2006*-2024	8.00	1985-1987	2.50	8.00	8.00	*PT Asst Planner to FT
Human Resources	—	2023-2024	7.00	2019	3.00	7.00	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	—	2023-2024	3.00	2022	1.00	3.00	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	2023-2024	9.00	1993	7.60	9.00	9.00	ICMA Management Intern Full-Time FY 2020. 1 Assistant City Manager eliminated FY22. Data Analyst for Office of Shared Prosperity and Neighborhood Support added FY22 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	2023-2024	4.00	1981-2022	3.00	4.00	4.00	Secretary added FY23
Finance and Budget	—	2024	22.00	2020	17.00	19.00	22.00	Finance and Budget consolidated in FY 2020. Budget/Financial Analyst and Confidential Account Clerk added FY20. Budget Director, Purchasing/Safety Coordinator, and Temporary Utility Billing Accountant added 2024.
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.

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2024

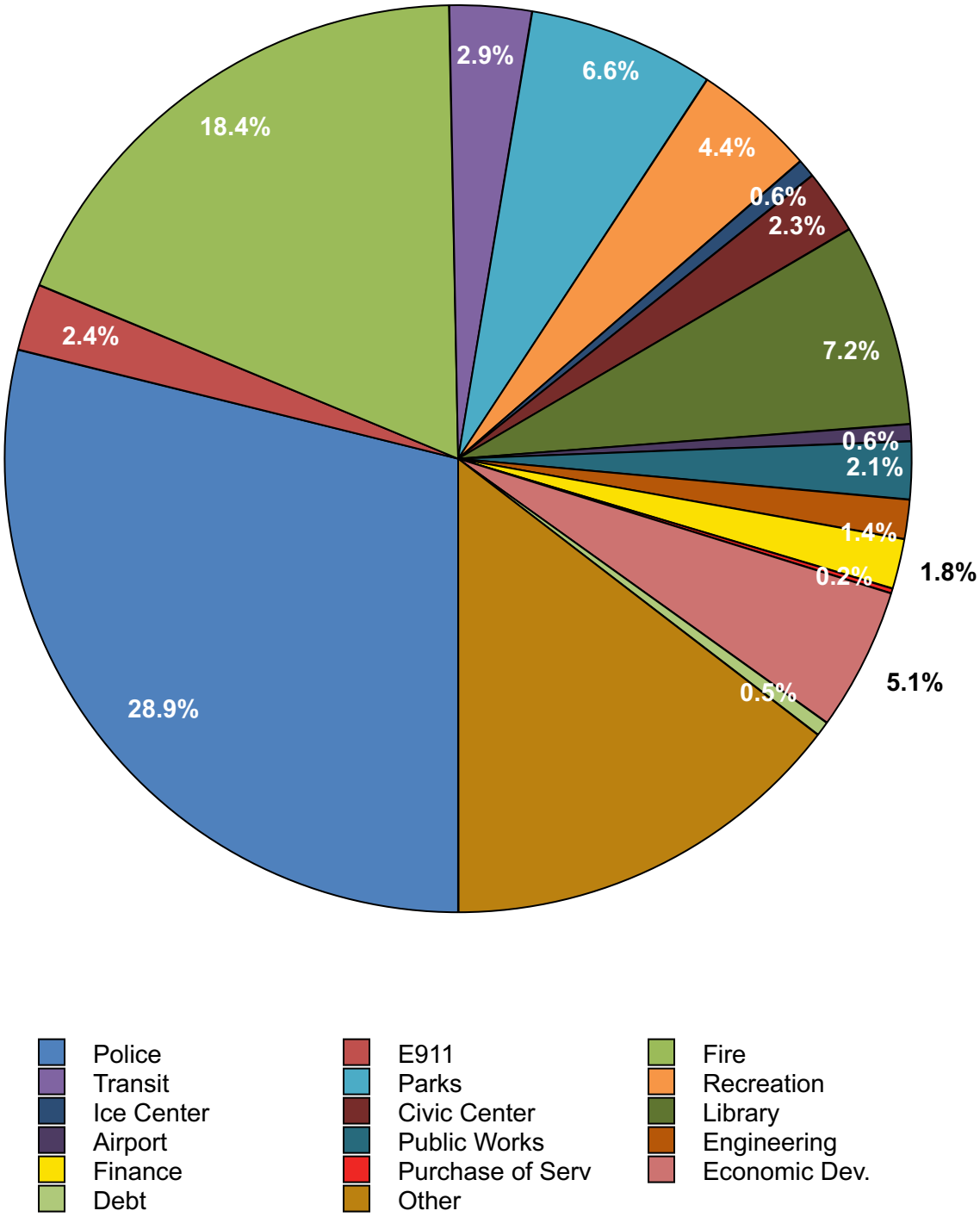
DEPARTMENT/ DIVISION	1981 NUMBER	43-YEAR HIGH FISCAL YR	43-YEAR HIGH NUMBER	43-YEAR LOW FISCAL YR	43-YEAR LOW NUMBER	2023 NUMBER	2024 NUMBER	NOTES
Legal Department	2.00	2020-2024	5.00	1986	1.00	5.00	5.00	FT City Attorney moved to PT Senior Counsel. FT Assistant City Attorney promoted to City Attorney. Civil Rights Specialist added FY 2020.
Information Services	2.50	2024	12.00	1981	2.50	11.00	12.00	Help Desk Position added 2013. Help Desk, User Technology Specialist, and Chief Security Officer added in FY23. Law Enforcement User Support Specialist moved from Police 2024.
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	**1981**	**588.25**	**1989**	**495.80**	625.00	646.00	**9.72% Increase 1981-2024**

FINANCIAL

SUMMARIES

This page intentionally left blank.

HOW YOUR CITY SHARE OF PROPERTY TAXES ARE DISTRIBUTED
FY 2024 ADOPTED OPERATING BUDGET IN LEVIED FUNDS



FISCAL YEAR 2024 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

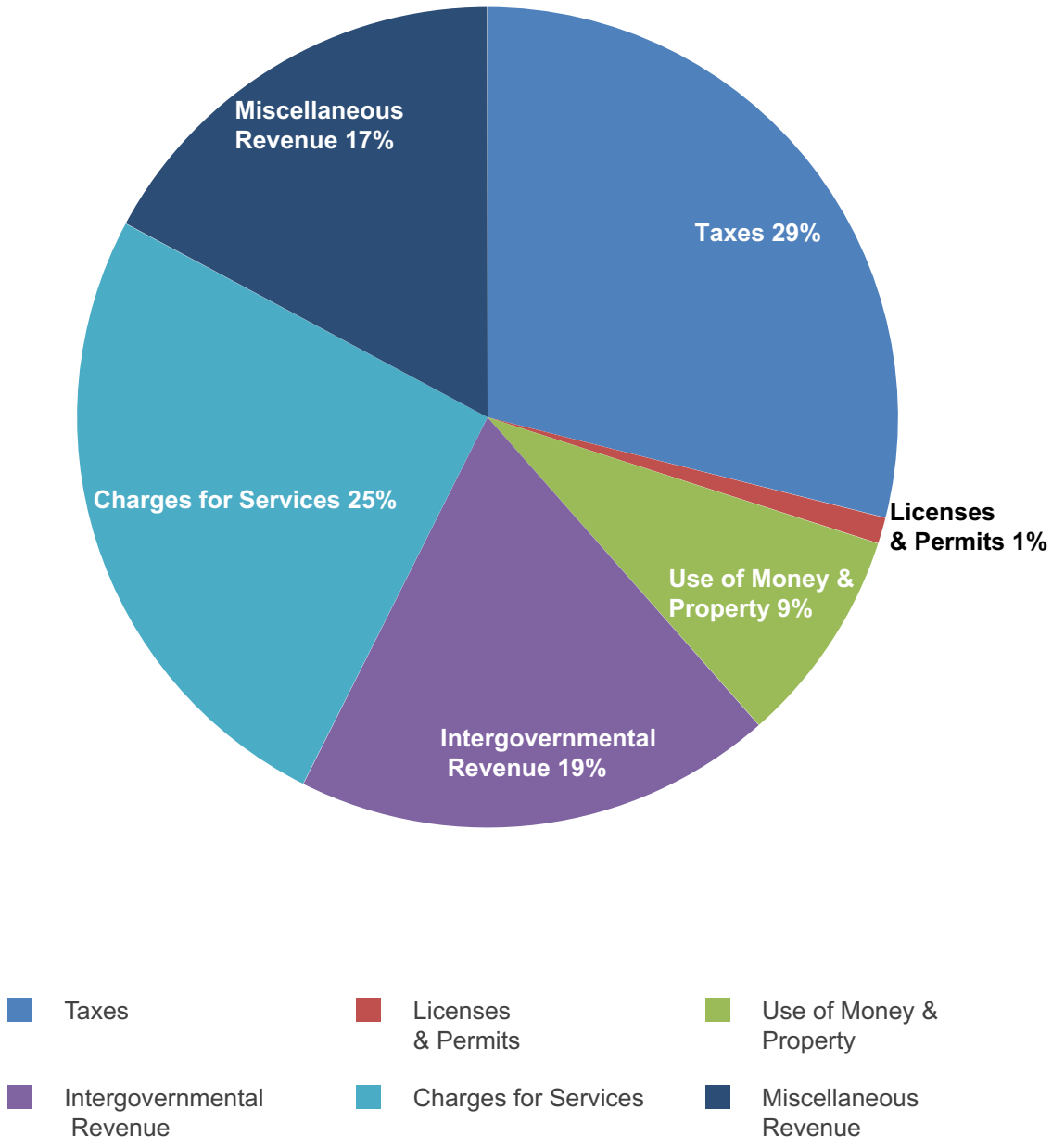
	FY 2023			FY 2024			
DEPARTMENT/DIVISION	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	% OF NET OPERATING BUDGET
Police	17,173,429	1,710,396	15,463,033	18,128,967	1,493,599	16,635,368	28.88 %
Emergency Comm. Center	1,701,650	595,752	1,105,898	2,084,791	713,309	1,371,482	2.38 %
Fire	14,316,651	2,897,159	11,419,492	15,280,924	4,663,932	10,616,992	18.43 %
Emergency Management	107,525	3,125	104,400	107,252	2,852	104,400	0.18 %
Building Services	—	—	—	—	—	—	— %
Subtotal	33,299,255	5,206,432	28,092,823	35,601,934	6,873,692	28,728,242	49.87 %
Office of Equity and Human Rights	399,025	3,125	395,900	437,400	3,125	434,275	0.75 %
Health Services	1,039,539	466,063	573,476	1,220,368	449,220	771,148	1.34 %
Parks Division	4,063,487	336,611	3,726,876	4,180,498	359,757	3,820,741	6.63 %
Ice Center	200,000	—	200,000	373,255	—	373,255	0.65 %
Civic Center	1,209,093	—	1,209,093	1,322,241	—	1,322,241	2.30 %
Grand River Center	745,812	—	745,812	1,114,046	—	1,114,046	1.93 %
Recreation	4,327,386	2,123,633	2,203,753	4,843,173	2,328,678	2,514,495	4.36 %
Library	3,960,131	53,361	3,906,770	4,217,858	54,293	4,163,565	7.23 %
Subtotal	15,944,473	2,982,793	12,961,680	17,708,839	3,195,073	14,513,766	25.19 %
Airport	4,138,240	3,724,314	413,926	4,679,645	4,327,962	351,683	0.61 %
Transit	4,117,241	2,410,556	1,706,685	4,363,588	2,680,757	1,682,831	2.92 %
Public Works	1,234,863	48,123	1,186,740	1,232,890	49,922	1,182,968	2.05 %
Engineering	3,171,397	1,022,331	2,149,066	1,959,873	1,155,243	804,630	1.40 %
Economic Development	2,979,369	455,661	2,523,708	3,290,821	364,068	2,926,753	5.08 %
Housing & Comm. Dev.	2,081,659	1,584,009	497,650	2,195,836	1,638,900	556,936	0.97 %
Purchase of Services	100,000	—	100,000	100,000	—	100,000	0.17 %
Subtotal	17,822,769	9,244,994	8,577,775	17,822,653	10,216,852	7,605,801	13.20 %
Planning	1,057,117	462,393	594,724	985,657	581,748	403,909	0.70 %
Eng-Facilities Mgmt	1,377,775	334,351	1,043,424	1,437,553	338,564	1,098,989	1.91 %
City Council	155,216	180	155,036	157,250	98	157,152	0.27 %
City Manager's Office	1,736,535	857,141	879,394	1,923,689	1,246,353	677,336	1.18 %
Office of Shared Prosperity and Neighborhood Support	382,696	—	382,696	440,144	—	440,144	0.76 %
Human Resources	1,292,130	695,086	597,044	1,468,775	1,006,748	462,027	0.80 %
Public Information	344,547	134,883	209,664	433,548	241,796	191,752	0.33 %
City Clerk	510,424	320,407	190,017	557,272	373,983	183,289	0.32 %
Finance and Budget	3,523,869	2,616,020	907,849	3,990,786	2,963,532	1,027,254	1.78 %
Legal	1,020,713	514,761	505,952	1,075,547	694,273	381,274	0.66 %
Information Services	2,050,866	612,807	1,438,059	2,187,785	756,465	1,431,320	2.48 %
Subtotal	13,451,888	6,548,029	6,903,859	14,658,006	8,203,560	6,454,446	11.20 %
Total Without Debt	80,518,385	23,982,248	56,536,137	85,791,432	28,489,177	57,302,255	99.47 %
Debt Service	11,802,598	11,695,605	106,993	13,007,373	12,702,635	304,738	0.53 %
Total With Debt	92,320,983	35,677,853	56,643,130	98,798,805	41,191,812	57,606,993	100.00 %

FISCAL YEAR 2024 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 $87,169) the City portion of their Fiscal Year 2024 (July 1, 2023 - June 30, 2024) tax bill would be $815.07 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	235.54			235.54
Emergency Comm. Center	19.42			19.42
Fire	150.32	1.47	0.53 %	151.79
Emergency Management	1.47			1.47
Subtotal	406.75	1.47		408.22
Human Rights	6.12			6.12
Health Services	10.93			10.93
Park Division	54.08			54.08
Ice Center	5.31			5.31
Civic Center	18.76			18.76
Grand River Center	15.75			15.75
Recreation	35.56			35.56
Library	58.97			58.97
Subtotal	205.48	—		205.48
Airport	4.98			4.98
Transit	23.82			23.82
Public Works	16.72			16.72
Engineering	11.42			11.42
Economic Development	41.44			41.44
Housing & Comm. Dev.	7.92			7.92
Purchase of Services	1.39			1.39
Subtotal	107.69	—		107.69
Planning	5.71			5.71
Eng - Facilities Mgmt	15.58			15.58
City Council	2.20			2.2
City Manager's Office	9.63			9.63
Office of Shared Prosperity and Neighborhood Support	6.20			6.20
Human Resources	6.53			6.53
Public Information	2.70			2.7
City Clerk	2.61			2.61
Finance	14.52	2.90	0.53 %	17.42
Legal	5.38			5.38
Information Services	20.23			20.23
Subtotal	91.29	2.90		94.19
GRAND TOTAL	811.21	4.37		815.58

BUDGET REVENUE BY CATEGORY

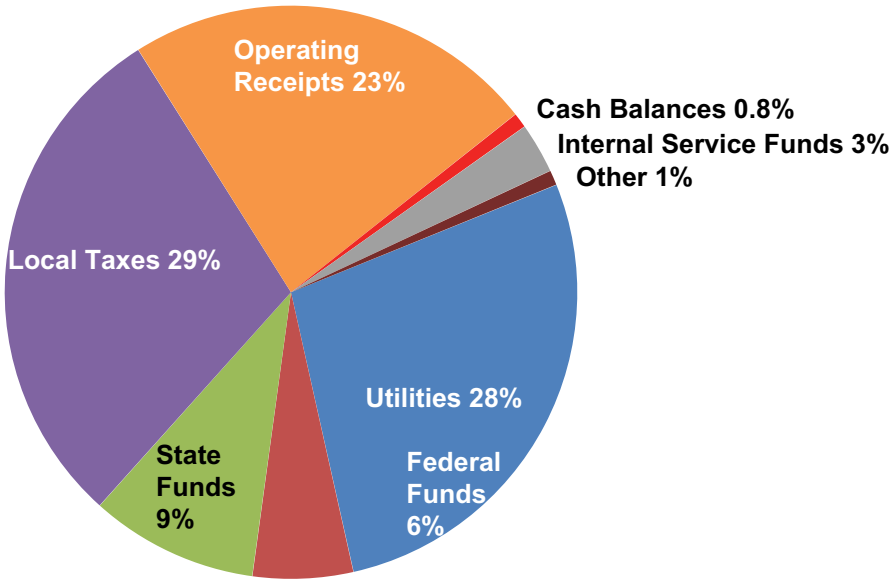


FY 2024 ADOPTED REVENUE BUDGET $212,116,042

SUMMARY OF TOTAL REVENUES
BY REVENUE CATEGORY

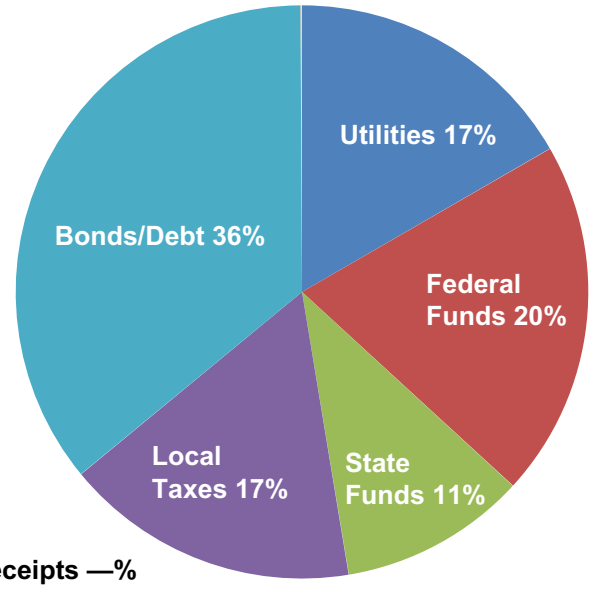
Revenue Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY24 Recomm'd Budget	% Change from Adopted FY23
Taxes					
Property Taxes	26,301,255	26,279,757	26,215,898	26,633,490	1.59 %
Local Option Sales Tax	11,250,290	12,627,969	13,006,777	12,528,806	(3.67)%
Hotel/Motel Taxes	1,704,074	2,972,731	2,840,773	2,925,996	3.00 %
Gaming Tax	624,562	677,820	780,669	643,819	(17.53)%
Utility franchise tax	5,384,903	6,209,776	5,812,306	6,397,933	10.08 %
Other Taxes	12,182,940	11,933,914	12,999,209	12,253,967	(5.73)%
Total Taxes	57,448,024	60,701,967	61,655,632	61,384,011	0.46 %
Licenses & Permits					
Licenses & Permits	2,310,038	2,351,919	2,030,943	2,167,043	6.70 %
Total Licenses & Permits	2,310,038	2,351,919	2,030,943	2,167,043	(1.09)%
Use of Money & Property					
Interest Earnings	925,005	535,708	832,456	2,074,740	149.23 %
Gaming Leases	5,072,813	6,607,531	7,512,677	7,083,037	(5.72)%
Other Uses of Money	10,282,814	11,944,200	8,701,043	8,952,106	2.89 %
Total Use of Money & Property	16,280,632	19,087,439	17,046,176	18,109,883	(2.79)%
Intergovernmental Revenue					
Federal Grants	27,528,502	27,880,561	22,496,550	22,302,685	(0.86)%
State Road Use Funds	8,626,083	8,197,374	7,600,000	8,430,000	10.92 %
State Grants	19,399,726	17,724,328	18,719,520	8,163,239	(56.39)%
County Contributions	806,643	942,728	950,838	1,177,700	23.86 %
Total Intergovernmental Revenue	56,360,954	54,744,991	49,766,908	40,073,624	(9.56)%
Charges for Services					
Utility Charges	34,869,836	40,294,285	54,851,954	50,080,762	(8.70)%
Other Charges for Services	2,882,709	4,141,703	3,135,154	3,797,351	21.12 %
Total Charges for Services	37,752,545	44,435,988	57,987,108	53,878,113	3.17 %
Special Assessments	127,541	94,871	184,524	115,000	(37.68)%
Miscellaneous Revenue					
Internal Charges	4,477,240	5,031,721	4,688,513	5,605,867	19.57 %
Proceeds from Bonds	50,584,168	17,365,417	17,799,973	25,945,282	45.76 %
Other Miscellaneous Revenue	15,493,587	5,492,296	4,044,244	4,837,219	19.61 %
Total Miscellaneous Revenue	70,554,995	27,889,434	26,532,730	36,388,368	37.15 %
Total Revenues Before Transfers	**240,834,729**	**209,306,609**	**215,204,021**	**212,116,042**	**(1.43)%**
Transfers	30,995,273	28,136,267	43,219,328	40,819,033	(5.55)%
Grand Total Revenues	271,830,002	237,442,876	258,423,349	252,935,075	(2.12)%

WHERE THE MONEY COMES FROM
2024 OPERATING BUDGET



TOTAL ADOPTED OPERATING BUDGET $160,984,276

2024 CAPITAL BUDGET



Operating Receipts —%

TOTAL ADOPTED CAPITAL BUDGET $76,554,143

*** 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	FY23 Total Adopted Revenues	FY24 Total Recomm'd Budget		FY24 Recomm'd Operating Budget		FY24 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Utilities							
Water	13,795,271	13,969,452	5.88 %	11,264,342	7.00 %	2,705,110	3.53 %
Sewer	14,140,714	16,433,025	6.92 %	12,745,105	7.92 %	3,687,920	4.82 %
Solid Waste	4,971,874	5,313,967	2.24 %	4,999,513	3.11 %	314,454	0.41 %
Parking	2,810,424	2,619,524	1.10 %	2,597,705	1.61 %	21,819	0.03 %
Stormwater	6,334,529	6,022,578	2.54 %	5,622,658	3.49 %	399,920	0.52 %
Landfill	6,214,942	10,849,164	4.57 %	5,320,693	3.31 %	5,528,471	7.22 %
Salt Operations	113,562	184,779	0.08 %	105,308	0.07 %	79,471	0.10 %
Transit	836,285	1,828,079	0.77 %	1,794,850	1.11 %	33,229	0.04 %
Subtotal	49,217,601	57,220,568	24.09 %	44,450,174	27.61 %	12,770,394	16.68 %
Federal Funds							
Community Development	1,215,624	1,330,848	0.56 %	652,216	0.41 %	678,632	0.89 %
HUD Lead Grant	446,011	2,149,353	0.90 %	574,353	0.36 %	1,575,000	2.06 %
Federally Assisted Housing	6,831,890	6,354,588	2.68 %	6,354,588	3.95 %	—	— %
Federal Grants - AmeriCorps	267,913	290,798	0.12 %	290,798	0.18 %	—	— %
Federal Grants - Law Enforcement	104,395	264,919	0.11 %	264,919	0.16 %	—	— %
Federal CARES Act	241,148	—	— %	—	— %	—	— %
Federal American Rescue Plan Act	12,222,773	3,320,843	1.40 %	238,771	0.15 %	3,082,072	4.03 %
Federal Assistance	1,794,389	675,772	0.28 %	—	— %	675,772	0.88 %
Federal Transit Authority	1,617,479	570,300	0.24 %	570,300	0.35 %	—	— %
Federal Aviation Administration	2,790,000	9,407,700	3.96 %	—	— %	9,407,700	12.29 %
Subtotal	27,531,622	24,544,790	10.33 %	9,125,614	5.67 %	15,419,176	20.14 %
State Funds							
State Health Grant/Lead Grant	8,802	8,802	— %	8,802	0.01 %	—	— %
State Police Program Grant	75	1,336	— %	1,336	— %	—	— %
State Iowa Finance Authority	141,283	229,974	0.10 %	—	— %	229,974	0.30 %
State Flood Mitigation	9,107,969	9,551,029	4.02 %	5,515,609	3.43 %	4,035,420	5.27 %
State RISE Grant	1,000,000	950,000	0.40 %	—	— %	950,000	1.24 %
State Transit	332,156	361,617	0.15 %	343,428	0.21 %	18,189	0.02 %
State Airport Grant	25,000	48,000	0.02 %	48,000	0.03 %	—	— %
Highway Maintenance & Trails Grants	14,098	11,098	— %	11,098	0.01 %	—	— %
Road Use Tax	11,519,861	8,430,000	3.55 %	7,718,223	4.79 %	711,777	0.93 %
Industrial and Commercial State Backfill	1,130,472	1,557,350	0.66 %	1,557,350	0.97 %	—	— %
Mobile Home Tax	33,986	2,209,713	0.93 %	60,759	0.04 %	2,148,954	2.81 %
Subtotal	23,313,702	23,358,919	9.83 %	15,264,605	9.48 %	8,094,314	10.57 %
Local Taxes							
Property Tax	26,205,437	26,623,300	11.21 %	26,623,300	16.54 %	—	— %
Hotel/Motel Tax	2,840,773	2,925,996	1.23 %	2,925,996	1.82 %	—	— %
Military Service	7,820	8,884	— %	8,884	0.01 %	—	— %
Monies & Credits	137,477	128,147	0.05 %	128,147	0.08 %	—	— %
Ag Land Tax	10,461	10,190	— %	10,190	0.01 %	—	— %
TIF Increment Property Tax	12,916,767	14,586,609	6.14 %	8,884,425	5.52 %	5,702,184	7.45 %
DRA-Parimutuel Tax	396,669	643,819	0.27 %	643,819	0.40 %	—	— %
Diamond Jo-Tax on Bets	384,000	—	— %	0	— %	—	— %
Sales Tax-50% and 20%	12,169,712	11,374,834	4.79 %	7,866,967	4.89 %	3,507,867	4.58 %
Sales Tax-30%	4,691,082	3,762,141	1.58 %	226,033	0.14 %	3,536,108	4.62 %

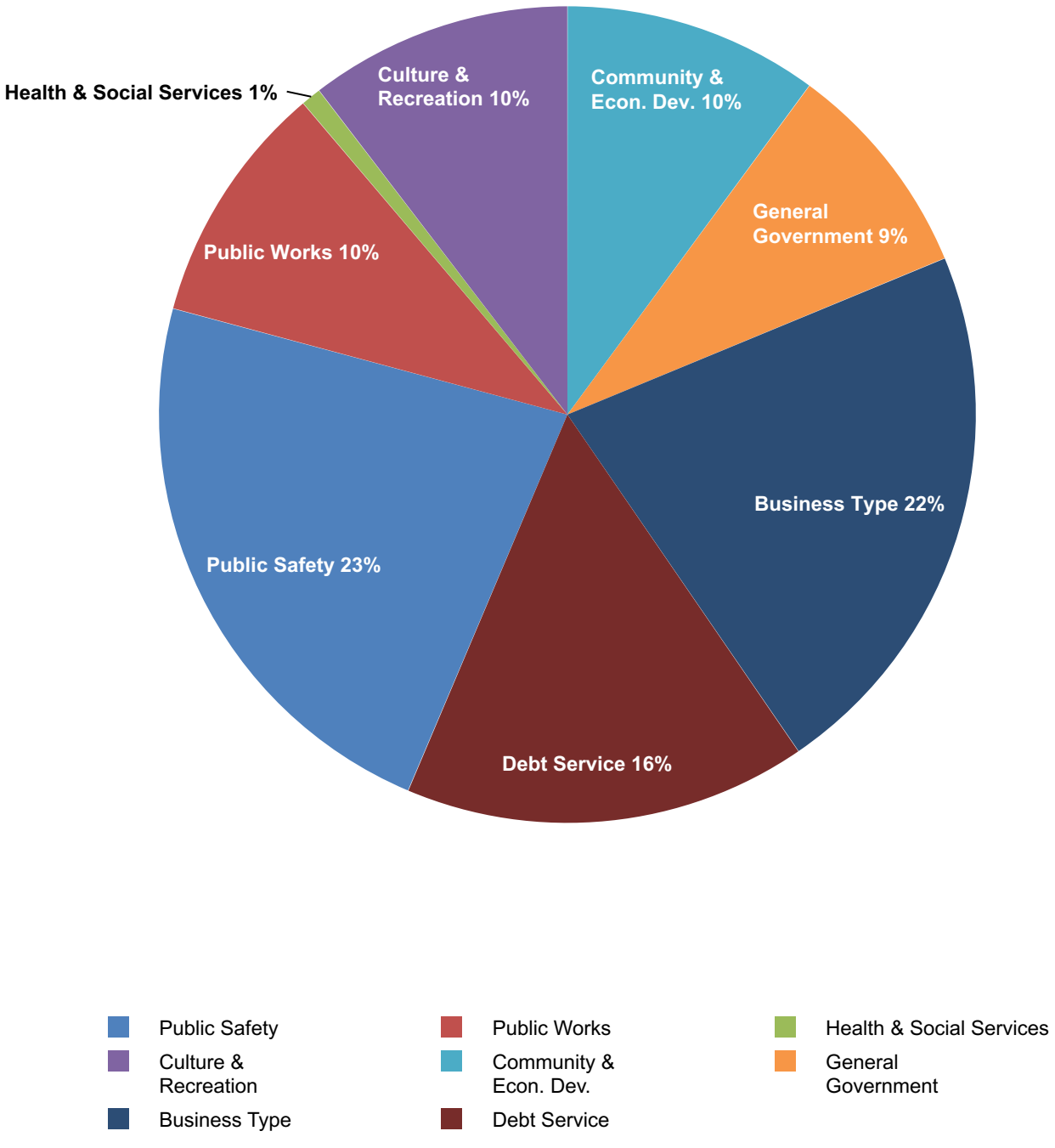
SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME

Revenue Type	FY23 Total Adopted Revenues	FY24 Total Recomm'd Budget		FY24 Recomm'd Operating Budget		FY24 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Subtotal	59,760,198	60,063,920	25.29 %	47,317,761	29.39 %	12,746,159	16.65 %
Operating Receipts							
Airport	3,448,897	4,260,312	1.79 %	4,260,312	2.65 %	—	— %
Ambulance	2,572,368	4,259,832	1.79 %	4,259,832	2.65 %	—	— %
Animal Licenses/Impoundments Fee	270,997	248,500	0.10 %	248,500	0.15 %	—	— %
Business License/Permits	260,853	178,770	0.08 %	178,770	0.11 %	—	— %
Cable TV	646,212	731,029	0.31 %	716,229	0.44 %	14,800	0.02 %
County Participation Comm. Center	589,281	671,398	0.28 %	671,398	0.42 %	—	— %
County Payment	335,839	476,291	0.20 %	476,291	0.30 %	—	— %
Dental Premium Reimbursements	194,748	223,649	0.09 %	223,649	0.14 %	—	
Diamond Jo-Admissions	500,000	500,000	0.21 %	500,000	0.31 %	—	— %
DRA-Equity Distribution (Used for CIP only)	2,802,525	1,212,990	0.51 %	1,212,990	0.75 %	—	— %
DRA-Gaming used for America's River Project/Parking/Fire Debt Abatement	6,731	6,878	— %	6,878	— %	—	— %
DRA-Gaming Revenues (Lease & Slots)	7,505,946	7,076,159	2.98 %	7,076,159	4.40 %	—	— %
DRA-Police Overtime - Security	—	6,000	— %	6,000	— %	—	— %
Dubuque Casino Hotel & Diamond Jo Lease	656,589	624,377	0.26 %	624,377	0.39 %	—	— %
Engineering Division incl' Riverfront Leases	4,052,706	4,233,003	1.78 %	4,233,003	2.63 %	—	— %
Federal Building Leases	334,225	338,245	0.14 %	338,245	0.21 %	—	— %
Golf	923,707	989,211	0.42 %	979,211	0.61 %	10,000	0.01 %
Information Services Recharges	612,807	756,465	0.32 %	756,465	0.47 %	—	— %
Inspection (Building/Health/Fire/Planning)	832,901	898,722	0.38 %	898,722	0.56 %	—	— %
Interest Earnings-Tax Funds	461,015	1,500,016	0.63 %	1,500,016	0.93 %	—	— %
Iowa District Court Fines	328,605	284,339	0.12 %	284,339	0.18 %	—	— %
Library Receipts	52,498	50,504	0.02 %	50,504	0.03 %	—	— %
Misc./Administration Overhead Charges	528,796	393,244	0.17 %	383,244	0.24 %	10,000	0.01 %
Public Works	21,613	33,345	0.01 %	33,345	0.02 %	—	— %
Park	254,217	273,679	0.12 %	273,679	0.17 %	—	— %
Port of Dubuque Marina	208,426	259,026	0.11 %	259,026	0.16 %	—	— %
Police	409,137	170,210	0.07 %	170,210	0.11 %	—	— %
Recreation	545,205	562,319	0.24 %	562,319	0.35 %	—	— %
Rental Housing	573,030	573,105	0.24 %	573,105	0.36 %	—	— %
Utility Franchise Fees	5,252,504	5,672,186	2.39 %	5,672,186	3.52 %	—	— %
Zoning	54,638	89,059	0.04 %	89,059	0.06 %	—	— %
Subtotal	35,237,016	37,552,863	15.81 %	37,518,063	23.31 %	34,800	0.05 %
Cash Balances							
Tax Funds	1,392,909	1,351,659	0.57 %	1,351,659	0.84 %		— %
Non-Enterprise Const.& Oper. Funds	0	—	— %	—	— %		— %
Subtotal	1,392,909	1,351,659	0.57 %	1,351,659	0.84 %	—	— %
Land Sales--Industrial Parks	696,000	642,113	0.27 %	270,613	0.17 %	371,500	0.49 %
Homeownership Sale Proceeds	260,000	180,000	0.08 %	—	— %	180,000	0.24 %
Farm Land Rents	58,786	51,186	0.02 %	51,186	0.03 %		— %
SRF Loans (Sewer Abated)	5,051,897	4,228,710	1.78 %	—	— %	4,228,710	5.52 %
SRF Loans (Stormwater Abated Debt)	2,600,000	—	— %	—	— %	—	— %
G.O. Bonds (Solid Waste Abated)	—	148,000	0.06 %	—	— %	148,000	0.19 %
G.O. Bonds (GDTIF Abated)	3,234,518	7,288,277	3.07 %	—	— %	7,288,277	9.52 %
G.O. Bonds (RUT/Sales Tax Abated)	6,913,558	3,009,134	1.27 %	—	— %	3,009,134	3.93 %

SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME

Revenue Type	FY23 Total Adopted Revenues	FY24 Total Recomm'd Budget		FY24 Recomm'd Operating Budget		FY24 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Loan Repayments							
UDAG	7,000	7,000	— %	—	— %	7,000	0.01 %
Econ. Dev-Loan Pool and ED	500,844	300,844	0.13 %	300,844	0.19 %	—	— %
Washington Neighborhood	40,000	40,000	0.02 %	—	— %	40,000	0.05 %
Homeownership	—	4,000	— %	—	— %	4,000	0.01 %
Rehab/RRP	42,330	42,187	0.02 %	12,187	0.01 %	30,000	0.04 %
Special Assessments	184,524	155,000	0.07 %	40,000	0.02 %	115,000	0.15 %
Private Funding	898,190	2,005,185	0.84 %	700,095	0.43 %	1,305,090	1.70 %
Subtotal	20,487,647	28,844,086	12.14 %	1,374,925	0.85 %	27,469,161	35.88 %
Budget Less Service Funds	216,940,695	232,936,805	98.06 %	156,402,801	97.15 %	76,534,004	99.97 %
Internal Service Funds	4,276,374	4,601,614	1.94 %	4,581,475	2.85 %	20,139	0.03 %
Total Budget	**221,217,069**	**237,538,419**	**100.00 %**	**160,984,276**	**100.00 %**	**76,554,143**	**100.00 %**

HOW THE MONEY IS SPENT
FY 2024 ADOPTED OPERATING BUDGET



TOTAL ADOPTED OPERATING BUDGET $160,984,276

*** 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Recomm'd Budget	% Change from Adopted FY23
OPERATING EXPENDITURES					
Public Safety					
Police	15,050,694	15,346,137	17,234,885	18,151,643	5.32%
Emergency Comm. Center	1,536,192	1,573,977	1,716,364	2,099,827	22.34%
Fire	11,924,199	12,869,567	14,316,651	15,280,924	6.74%
Disaster Services	107,525	107,328	107,525	107,252	-0.25%
Health Services - Animal Control	388,767	384,291	446,676	487,320	9.10%
Public Works - Flood Control	98,598	131,940	207,534	180,858	-12.85%
Housing - Code Enforcement	531,835	581,910	790,780	849,276	7.40%
Total Public Safety	29,637,810	30,995,150	34,820,415	37,157,100	6.71%
Debt Service	(682,454)	(287,679)	(389,663)	(443,072)	13.71%
Total Public Safety without Debt Service	28,955,356	30,707,471	34,430,752	36,714,028	6.63%
Public Works					
Airport	5,208,789	5,084,606	4,405,061	4,944,945	12.26%
Public Works	7,195,445	7,120,210	8,237,077	8,094,951	-1.73%
Engineering	6,328,780	4,356,270	6,800,789	8,794,525	29.32%
Total Public Works	18,733,014	16,561,086	19,442,927	21,834,421	12.30%
Debt Service	(8,039,057)	(3,296,039)	(5,396,709)	(6,356,570)	17.79%
Total Public Works without Debt Service	10,693,957	13,265,047	14,046,218	15,477,851	10.19%
Health & Social Services					
Office of Equity and Human Rights	431,685	300,368	399,025	437,400	9.62%
Health Services	460,950	535,024	592,863	733,048	23.65%
Purchase of Services	126,756	194,163	100,000	100,000	—%
Total Health & Social Services	1,019,391	1,029,555	1,091,888	1,270,448	16.35%
Culture & Recreation					
Parks	3,489,122	3,528,983	4,234,397	4,338,818	2.47%
Ice Center	0	957,826	200,000	723,596	261.80%
Civic Center	1,097,866	1,051,705	1,250,980	1,364,989	9.11%
Conference Center	407,362	394,809	774,822	1,143,515	47.58%
Recreation	2,850,571	3,427,347	4,476,892	4,993,854	11.55%
Library	3,664,997	3,934,191	4,221,161	4,314,411	2.21%
Economic Development-Arts & Cultural Affairs	347,730	463,314	455,492	464,356	1.95%
Total Culture & Recreation	11,857,648	13,758,175	15,613,744	17,343,539	11.08%
Debt Service	(881,253)	(492,475)	(462,743)	(586,391)	26.72%
Total Culture & Rec without Debt Service	10,976,395	13,265,700	15,151,001	16,757,148	10.60%
Community & Economic Development					
Economic Development	22,813,238	7,706,572	8,768,974	8,636,540	-1.51%

SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM

State Program / Department	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Recomm'd Budget	% Change from Adopted FY23
Housing & Comm. Development	9,266,821	10,095,579	10,347,855	9,162,252	-11.46%
Planning Services	766,601	834,606	1,057,117	994,367	-5.94%
Office of Shared Prosperity and Neighborhood Support	90,842	241,739	390,406	440,144	12.74%
Purchase of Services	0	0	0	0	—%
Total Comm. & Econ. Development (CED)	32,937,502	18,878,496	20,564,352	19,233,303	-6.47%
Debt Service	(17,965,096)	(2,768,899)	(2,937,052)	(2,992,153)	1.88%
Total CED without Debt Service	14,972,406	16,109,597	17,627,300	16,241,150	-7.86%
General Government					
Engineering - Facilities Management	760,344	1,012,674	1,355,253	1,434,455	5.84%
Historic Federal Building - Housing	0	0	0	0	—%
City Council	110,289	117,344	155,216	157,250	1.31%
Human Resources	859,247	1,048,329	1,292,130	1,468,775	13.67%
Public Information Office	726,106	857,966	989,839	1,149,777	16.16%
City Manager's Office	1,204,028	1,510,355	1,736,535	1,923,689	10.78%
City Clerk	396,799	416,210	510,424	557,272	9.18%
Finance	3,313,503	3,369,607	3,738,775	4,239,153	13.38%
Legal	929,525	955,556	1,020,713	1,075,547	5.37%
Information Services	1,716,712	1,572,922	2,050,866	2,187,785	6.68%
Total General Government	10,016,553	10,860,963	12,849,751	14,193,703	10.46%
Debt Service	(199,906)	(208,732)	(214,906)	(248,367)	15.57%
Total General Government without Debt Service	9,816,647	10,652,231	12,634,845	13,945,336	10.37%
Business Type					
Parks - Stormwater	90,398	104,298	158,908	155,103	-2.39%
Public Information Office - Stormwater	7,525	8,855	60,255	47,389	-21.35%
Water	17,500,328	13,216,753	8,869,726	9,726,945	9.66%
Water Resource & Recovery Center	15,016,635	10,254,178	10,830,527	11,287,245	4.22%
Parking Division	4,888,009	4,338,877	4,873,420	4,859,135	-0.29%
Transit	6,485,622	4,026,057	4,508,790	4,742,117	5.17%
Public Works- Solid Waste & Landfill	7,147,366	7,628,335	8,191,413	8,623,369	5.27%
Public Works- Salt Operations	119,885	101,627	113,562	105,308	-7.27%
Public Works- Garage Service	1,842,182	2,384,428	2,235,603	2,506,355	12.11%
Public Works- Sewer/Stormwater Maint.	846,151	982,983	1,000,423	1,028,168	2.77%
Engineering - Sewer/Stormwater Improv.	5,045,845	4,112,166	4,907,162	4,842,897	-1.31%
Parks - Service Fund	—	—	119,944	126,864	5.77%
Engineering - Service Fund	1,800,390	1,257,039	1,701,847	1,900,867	11.69%
Finance - Meter Reads/Service	—	—	—	—	—%
Total Business Type	60,790,336	48,415,596	47,571,580	49,951,762	5.00%
Debt Service	(33,051,114)	(19,221,949)	(14,935,671)	(15,067,009)	0.88%
Total Business Type without Debt Service	27,739,222	29,193,647	32,635,909	34,884,753	6.89%

SUMMARY OF TOTAL EXPENDITURES
BY DEPARTMENT AND STATE PROGRAM

State Program / Department	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Recomm'd Budget	% Change from Adopted FY23
Total Expenditures without Debt	104,173,374	114,223,248	127,617,913	135,290,714	6.01%
Total Debt Service	60,818,880	26,275,773	24,336,744	25,693,562	5.58%
TOTAL OPERATING EXPENDITURES	**164,992,254**	**140,499,021**	**151,954,657**	**160,984,276**	**5.94%**
Capital Improvement Projects (CIP)					
Public Safety	10,850	509,514	1,201,588	4,528,724	276.89%
Public Works	14,337,580	16,010,085	28,857,929	29,379,714	1.81%
Health and Social Services	120,000	20,000	20,000	0	—%
Culture & Recreation	3,667,718	1,460,616	9,118,320	6,501,112	-28.70%
Community & Economic Development	5,346,350	8,437,052	6,707,175	6,809,042	1.52%
General Government	339,626	1,449,518	1,621,461	1,343,067	-17.17%
Business Type	15,733,848	11,992,656	21,735,939	27,992,484	28.78%
TOTAL CIP EXPENDITURES	**39,555,972**	**39,879,441**	**69,262,412**	**76,554,143**	**10.53%**
Total Expenditures Before Transfers	**204,548,226**	**180,378,462**	**221,217,069**	**237,538,419**	**7.38%**
Interfund Transfers	31,155,788	28,912,630	43,219,328	40,819,033	-5.55%
Grand Total Expenditures	235,704,014	209,291,092	264,436,397	278,357,452	5.26%

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

CITY OF DUBUQUE

FY 2024

GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Recomm'd Budget	% Change from Adopted FY23
PROGRAM EXPENSE *					
EMPLOYEE EXPENSE	59,858,794	62,815,164	72,110,648	77,331,183	7.24%
SUPPLIES & SERVICES	41,029,898	47,027,566	48,441,188	52,115,658	7.59%
CAPITAL OUTLAY	2,611,886	3,287,958	6,106,686	4,836,441	-20.80%
SUBTOTAL	103,500,578	113,130,688	126,658,522	134,283,282	6.02%
DEBT SERVICE	60,807,423	26,275,773	24,336,744	25,693,562	5.58%
NON-EXPENSE ACCOUNTS	684,249	1,092,560	959,391	1,007,432	5.01%
TOTAL OPERATING BUDGET	**164,992,250**	**140,499,021**	**151,954,657**	**160,984,276**	**5.94%**
CAPITAL IMPROVEMENTS	39,555,971	39,879,441	69,262,412	76,554,143	10.53%
TOTAL BUDGET	**204,548,221**	**180,378,462**	**221,217,069**	**237,538,419**	**7.38%**

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

OPERATING EXPENDITURES BY FUND					
100 GENERAL FUND	59,348,391	66,926,943	74,704,876	81,035,408	8.47%
205 TRUST & AGENCY FUND	249	118	—	—	—%
210 TIF-METRIX/NORDSTROM	1,176,013	1,154,877	1,885,522	1,459,748	-22.58%
215 TIF-N CASCADE HOUSING	—	—	—	—	—%
216 TIF- ENGLISH RIDGE	13,043	—	73,909	—	—%
217 TIF - SOUTH POINTE	22,111	19,515	31,373	31,373	—%
218 TIF - RUSTIC POINT	—	19,945	2,681	30,826	1,049.79%
225 TIF-TECH PARK SOUTH	39,810	42,160	39,166	39,073	-0.24%
231 TIF-LAKE RIDGE	19,360	18,345	19,360	19,360	—%
240 TIF-GREATER DOWNTOWN	1,293,590	1,448,115	1,290,088	1,299,741	0.75%
250 ROAD USE TAX FUND	6,198,175	6,453,101	7,775,194	7,667,579	-1.38%
260 COMM DEVEL FUND	759,162	727,819	620,624	652,216	5.09%
266 GUARDIAN ANGEL	533	869	—	—	—%
269 CIRCLES DONATIONS	208	40,527	337,716	119,990	-64.47%
270 RRP LOAN REPAYMENTS	—	—	—	4,510	—%
275 LEAD GRANT PROGRAM	317,397	502,401	446,011	574,353	28.78%
280 SECTION 8 HOUSING FD	6,470,937	6,868,370	7,004,272	6,596,363	-5.82%
290 CABLE TV FUND	497,184	550,250	645,292	716,229	10.99%
293 VETERANS MEMORIAL	42,974	39,208	17,233	24,469	41.99%
295 LIBRARY GIFTS TR FD	66,365	118,096	35,650	77,222	116.61%
297 STYLEMASTER/CANINE	—	74	5,000	76	-98.48%
400 DEBT SERVICE FUND	32,973,313	9,440,381	11,802,598	13,007,373	10.21%
500 ELLA LYONS PEONY TR	1,430	798	2,000	4,000	100.00%
550 LIBRARY PERMENANENT TR	—	—	—	—	—%
600 TRANSIT FUND	3,426,614	3,653,498	4,117,241	4,363,588	5.98%
605 INTERMODAL RAMP FUND	50,948	38,849	40,246	27,820	-30.88%
610 SEWAGE UTIL-OPER FD	15,784,299	11,246,245	11,918,578	12,440,629	4.38%
OPERATING EXPENDITURES BY FUND					
620 STORMWATER UTILITY	5,214,730	4,207,380	4,978,442	4,872,784	-2.12%
630 PARKING FAC-OPER FD	2,800,994	2,286,128	2,826,284	2,832,267	0.21%
640 WATER UTIL-OPER FUND	17,550,493	13,257,543	8,912,677	9,777,127	9.70%

CITY OF DUBUQUE

FY 2024

GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2024 Recomm'd Budget	% Change from Adopted FY23
670 SOLID WASTE COLLECTION	3,018,476	3,216,312	3,843,571	3,827,298	-0.42%
680 SALT OPERATIONS	119,885	101,627	113,562	105,308	-7.27%
800 ENGINEERING SERV FD	1,811,717	1,271,148	1,882,046	2,075,120	10.26%
810 GARAGE SERVICE FUND	1,842,182	2,384,428	2,235,603	2,506,355	12.11%
820 GENERAL SERVICE FUND	—	—	—	—	—%
830 STORES/PRINTING FUND	17,298	(3,034)	—	—	—%
940 LANDFILL OPER FUND	4,128,890	4,426,760	4,347,842	4,796,071	10.31%
TOTAL OPERATING BUDGET	165,006,771	140,458,796	151,954,657	160,984,276	**5.94%**
CAPITAL EXPENDITURES BY FUND					
100 GENERAL FUND	4,062,363	4,590,758	4,501,410	115,000	-97.45%
241 TAX INCRE-DOWNTOWN LOAN	665,664	35,000	200,000	—	—%
250 ROAD USE TAX FUND	271,223	158,641	3,679,192	711,777	-80.65%
260 COMM DEVEL FUND	651,538	679,565	595,000	678,632	14.06%
263 STATE CDBG	—	—	—	—	—%
264 HUD RESILIENCY FUND	6,894,279	1,997,159	—	—	—%
265 UDAG REPAYMENTS	—	—	7,000	7,000	—%
268 HOUSING TRUST FUND	179,616	139,527	231,283	322,974	39.64%
270 STATE RENTAL REHAB	800,475	607,569	30,000	30,000	—%
275 LEAD PAINT GRANT	—	—	—	1,375,000	—%
290 CABLE TV	2,026	3,006	920	14,800	1,508.70%
300 STREET CONST FUND	2,114,675	4,038,939	7,717,990	7,865,562	1.91%
340 SALES TAX INCRFEMENT	1,819,644	2,539,786	4,426,050	3,910,420	-11.65%
350 SALES TAX CONSTR. FD	1,272,144	1,456,317	11,527,839	7,190,183	-37.63%
360 GENERAL CONSTR FUND	3,087,080	10,342,660	10,022,914	15,281,761	52.47%
370 GOLF CONSTRUCTION FD	—	—	—	10,000	—%
390 AIRPORT CONST FUND	1,984,372	1,297,858	4,586,875	10,848,550	136.51%
600 TRANSIT FUND	2,528,481	2,169,351	395,732	51,418	-87.01%
670 REFUSE COLLECTION FD	3,452	815,166	543,994	462,454	-14.99%
700 AMERICA'S RIVER FD	—	—	—	—	—%
710 SAN-SEWER CONST FD	912,998	1,189,671	8,953,440	9,560,442	6.78%
720 STORM SEWER CONST FD	6,960,898	4,096,809	5,382,944	524,920	-90.25%
730 PARKING FAC CONST FD	470,824	135,907	85,231	106,409	24.85%
740 WATER CONST FUND	3,108,899	3,400,772	4,826,753	11,658,760	141.54%
810 GARAGE SERVICE FUND	2,555	—	158,725	20,139	-87.31%
940 LANDFILL OPER FUND	1,745,741	184,979	1,389,120	5,528,471	297.98%
TOTAL CAPITAL BUDGET	**39,538,947**	**39,879,440**	**69,262,412**	**76,354,143**	**10.24%**
TOTAL BUDGET (excl' transfers)	**204,545,718**	**180,338,236**	**221,217,069**	**237,338,419**	**7.29%**

CITY OF DUBUQUE

FISCAL YEAR 2024 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	15,245,310	1,949,096	934,637	—	18,129,043	22,600	18,151,643
Emergency Communications	1,921,982	161,819	990	—	2,084,791	15,036	2,099,827
Fire Department	12,653,143	2,050,125	172,220	—	14,875,488	405,436	15,280,924
Emergency Management	—	107,252	—	—	107,252	—	107,252
Office of Equity and Human Rights	354,769	81,931	700	—	437,400	—	437,400
Health Services	726,067	463,680	30,621	—	1,220,368	—	1,220,368
Multicultural Family Center	447,406	51,761	1,400	—	500,567	—	500,567
Park Division	2,993,912	1,172,942	324,080	—	4,490,934	129,851	4,620,785
AmeriCorps	657,814	61,968	2,130	—	721,912	—	721,912
Ice Center	—	373,255	—	—	373,255	350,341	723,596
Civic Center Division	28,694	1,100,772	192,775	—	1,322,241	42,748	1,364,989
Grand River Center	28,694	950,352	135,000	—	1,114,046	29,469	1,143,515
Recreation Division	2,278,627	1,406,927	71,170	—	3,756,724	14,651	3,771,375
Library Department	2,997,550	1,247,887	49,643	—	4,295,080	19,331	4,314,411
Water Department	2,700,384	3,548,883	788,130	—	7,037,397	2,689,548	9,726,945
Water & Resource Recovery Center	1,798,289	3,714,800	30,080	—	5,543,169	5,744,076	11,287,245
Parking Division	797,759	1,127,897	161,097	—	2,086,753	2,772,382	4,859,135
Airport	1,755,105	2,763,022	161,518	—	4,679,645	265,300	4,944,945
Transit Division	2,920,130	1,450,208	21,070	—	4,391,408	350,709	4,742,117
Public Works	9,161,407	8,796,385	810,236	1,015,632	19,783,660	755,349	20,539,009
Engineering	4,302,866	2,907,230	854,234	—	8,064,330	8,846,215	16,910,545
Economic Development	442,581	5,724,046	4,315	—	6,170,942	2,992,153	9,163,095
Housing & Community Dev	3,666,673	6,327,455	17,400	—	10,011,528	—	10,011,528
Planning Services	857,140	136,227	1,000	—	994,367	—	994,367
Human Resources	1,082,366	385,359	1,050	—	1,468,775	—	1,468,775
Office of Shared Prosperity and Neighborhood Support	378,833	60,961	350	—	440,144	—	440,144
Public Information Office	845,630	345,836	5,700	—	1,197,166	—	1,197,166
City Council	90,068	66,832	350	—	157,250	—	157,250
City Manager's Office	1,324,534	588,480	10,675	—	1,923,689	—	1,923,689
City Clerk's Office	387,909	166,138	3,225	—	557,272	—	557,272
Finance	2,256,514	1,742,222	250	(8,200)	3,990,786	248,367	4,239,153
Legal Services	820,641	252,246	2,660	—	1,075,547	—	1,075,547
Information Services	1,408,386	731,664	47,735	—	2,187,785	—	2,187,785
Purchase of Services	—	100,000	—	—	100,000	—	100,000
TOTAL DEPTS/DIVISIONS	**77,331,183**	**52,115,658**	**4,836,441**	**1,007,432**	**135,290,714**	**25,693,562**	**160,984,276**

CITY OF DUBUQUE

FISCAL YEAR 2024 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	15,245,310	1,949,020	934,637	—	—	18,128,967
	Emergency Communications	1,921,982	161,819	990	—	—	2,084,791
	Fire Department	12,653,143	2,050,125	172,220	—	—	14,875,488
	Emergency Management	—	107,252	—	—	—	107,252
	Human Rights	354,769	81,931	700	—	—	437,400
	Health Services	726,067	463,680	30,621	—	—	1,220,368
	Multicultural Family Center	447,406	51,761	1,400	—	—	500,567
	Parks Division	2,765,187	1,093,231	322,080	—	—	4,180,498
	AmeriCorps	657,814	61,968	2,130	—	—	721,912
	Ice Center	—	373,255	—	—	—	373,255
	Civic Center Division	28,694	1,100,772	192,775	—	—	1,322,241
	Grand River Center	28,694	950,352	135,000	—	—	1,114,046
	Recreation Division	2,222,350	1,327,174	71,170	—	—	3,620,694
	Library Department	2,956,932	1,211,283	49,643	—	—	4,217,858
	Airport Department	1,755,105	2,763,022	161,518	—	—	4,679,645
	Public Works Department	1,431,518	511,242	40,850	—	(750,720)	1,232,890
	Engineering Department	1,801,451	1,490,491	105,484	—	—	3,397,426
	Economic Development	442,581	2,843,925	4,315	—	—	3,290,821
	Housing & Community Dev	1,809,847	396,289	2,700	—	—	2,208,836
	Planning Services	857,140	127,517	1,000	—	—	985,657
	Human Resources	1,082,366	385,359	1,050	—	—	1,468,775
	Office of Shared Prosperity and Neighborhood Support	378,833	60,961	350	—	—	440,144
	Public Information Office	357,769	75,429	350	—	—	433,548
	City Council	90,068	66,832	350	—	—	157,250
	City Manager's Office	1,324,534	588,480	10,675	—	—	1,923,689
	City Clerk's Office	387,909	166,138	3,225	—	—	557,272
	Finance Department	2,256,514	1,734,022	250	—	—	3,990,786
	Legal Services	820,641	252,246	2,660	—	—	1,075,547
	Information Services	1,408,386	731,664	47,735	—	—	2,187,785
	Purchase of Services	—	100,000	—	—	—	100,000
	Total, General Fund	**56,213,010**	**23,277,240**	**2,295,878**	**—**	**(750,720)**	**81,035,408**
Transit	Transit Division	2,920,130	1,422,388	21,070	—	—	4,363,588
	Total, Transit Fund	**2,920,130**	**1,422,388**	**21,070**	**—**	**—**	**4,363,588**
Intermodal Ramp	Transit Division	—	27,820	—	—	—	27,820
	Total, Transit Fund	**—**	**27,820**	**—**	**—**	**—**	**27,820**

CITY OF DUBUQUE

FISCAL YEAR 2024 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	—	—	—	22,600	—	22,600
	Emergency Communications	—	—	—	15,036	—	15,036
	Fire Department	—	—	—	405,436	—	405,436
	Park Division	—	—	—	129,851	—	129,851
	Ice Center	—	—	—	350,341	—	350,341
	Civic Center Division	—	—	—	42,748	—	42,748
	Grand River Center	—	—	—	29,469	—	29,469
	Recreation Division	—	—	—	14,651	—	14,651
	Library Department	—	—	—	19,331	—	19,331
	Parking Division	—	—	—	2,030,111	—	2,030,111
	Airport Department	—	—	—	265,300	—	265,300
	Transit Division	—	—	—	350,709	—	350,709
	Public Works Department	—	—	—	83,897	—	83,897
	Engineering Department	—	—	—	6,007,373	—	6,007,373
	Economic Development	—	—	—	2,992,153	—	2,992,153
	Finance and Budget	—	—	—	248,367	—	248,367
	Total, Debt Service Fund	**—**	**—**	**—**	**13,007,373**	**—**	**13,007,373**
Tax Increment	Economic Development	—	2,880,121	—	—	—	2,880,121
	Total, Tax Increment Funds	**—**	**2,880,121**	**—**	**—**	**—**	**2,880,121**
Road Use Tax	Public Works Department	2,748,221	3,722,864	146,500	—	341,437	6,959,022
	Engineering Department	—	196,107	512,450	—	—	708,557
	Total, Road Use Tax Fund	**2,748,221**	**3,918,971**	**658,950**	**—**	**341,437**	**7,667,579**
Development	Recreation Division	56,277	79,753	—	—	—	136,030
	Housing & Community Dev	446,178	61,298	—	—	—	507,476
	Planning Services	—	8,710	—	—	—	8,710
	Total, Comm. Dev. Fund	**502,455**	**149,761**	**—**	**—**	**—**	**652,216**
Circles Donations	Housing & Community Dev	92,469	27,521	—	—	—	119,990
	Total, Circles Donations	**92,469**	**27,521**	**—**	**—**	**—**	**119,990**
Lead Paint Grant	Housing & Community Dev	451,288	122,715	350	—	—	574,353
	Total, Lead Paint Grant	**451,288**	**122,715**	**350**	**—**	**—**	**574,353**

CITY OF DUBUQUE

FISCAL YEAR 2024 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	866,891	5,715,122	14,350	—	—	6,596,363
	Total, Section 8 Housing Fund	**866,891**	**5,715,122**	**14,350**	**—**	**—**	**6,596,363**
Veterans Memorial	Parks Division	—	22,469	2,000	—	—	24,469
	Total, Veterans Memorial Fund	**—**	**22,469**	**2,000**	**—**	**—**	**24,469**
Stylemaster Trust	Police Department - Canine Unit	—	76	—	—	—	76
	Total Stylemaster Trust	**—**	**76**	**—**	**—**	**—**	**76**
Water Operating	Water Department	2,700,384	3,548,883	788,130	2,689,548	—	9,726,945
	Engineering Department - One Calls	46,532	3,650	—	—	—	50,182
	Total, Water Operating Fund	**2,746,916**	**3,552,533**	**788,130**	**2,689,548**	**—**	**9,777,127**
Sewer Operating	Water & Resource Recovery Center	1,798,289	3,714,800	30,080	5,744,076	—	11,287,245
	Public Works Department	454,992	227,173	3,500	—	44,036	729,701
	Engineering Department	197,557	69,309	156,817	—	—	423,683
	Total, Sewer Operating Fund	**2,450,838**	**4,011,282**	**190,397**	**5,744,076**	**44,036**	**12,440,629**
Solid Waste Operating	Public Works Department	1,948,898	1,254,884	498,423	7,843	117,250	3,827,298
	Total, Solid Waste Oper. Fund	**1,948,898**	**1,254,884**	**498,423**	**7,843**	**117,250**	**3,827,298**
Salt Operations	Public Works Department	—	97,969	—	—	7,339	105,308
	Total, Salt Operations	**—**	**97,969**	**—**	**—**	**7,339**	**105,308**
Stormwater Operating	Park Division	101,861	53,242	—	—	—	155,103
	Public Works Department	186,389	74,560	15,500	—	22,018	298,467
	Engineering Department	389,046	1,111,843	79,483	2,838,842	—	4,419,214
	Total, Stormwater Operating	**677,296**	**1,239,645**	**94,983**	**2,838,842**	**22,018**	**4,872,784**
Landfill							
DMASWA	Public Works Department	1,250,536	2,669,544	93,463	663,609	118,919	4,796,071
	Total, Landfill Operating Fund	**1,250,536**	**2,669,544**	**93,463**	**663,609**	**118,919**	**4,796,071**

CITY OF DUBUQUE

FISCAL YEAR 2024 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	797,759	1,127,897	161,097	742,271	—	2,829,024
	Engineering Department	3,243	—	—	—	—	3,243
	Total, Parking Operating Fund	**801,002**	**1,127,897**	**161,097**	**742,271**	**—**	**2,832,267**
Cable TV	Public Information Office	441,112	269,767	5,350	—	—	716,229
	Total, Cable TV Fund	**441,112**	**269,767**	**5,350**	**—**	**—**	**716,229**
Expendable							
Library Gifts	Library Department	40,618	36,604	—	—	—	77,222
	Total, Expendable Library Gifts	**40,618**	**36,604**	**—**	**—**	**—**	**77,222**
Permanent	Park Division-Lyons Peony Trust	—	4,000	—	—	—	4,000
	Total, Permanent Funds	**—**	**4,000**	**—**	**—**	**—**	**4,000**
Internal							
Service Funds	Engineering Department	1,865,037	35,830	—	—	—	1,900,867
	Public Information Office	46,749	640	—	—	—	47,389
	Parks	126,864	—	—	—	—	126,864
	Public Works Department	1,140,853	238,149	12,000	—	1,115,353	2,506,355
	Total, Service Fund	**3,179,503**	**274,619**	**12,000**	**—**	**1,115,353**	**4,581,475**
TOTAL OPERATING BUDGET (excl' transfers)		**77,331,183**	**52,107,458**	**4,836,441**	**25,693,562**	**1,015,632**	**160,984,276**

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY24 ADOPTED BUDGET

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
GENERAL					
General	$ 35,323,431	$ 48,998,373	$ 10,786,963	$ 21,744,505	$ 31,561,777
Tort Liability	—	$ 23,526	—	$ 573,461	$ —
SUBTOTAL,General Funds	$ 35,323,431	$ 49,021,899	$ 10,786,963	$ 22,317,966	$ 31,561,777
SPECIAL REVENUE					
Road Use Tax Fund	$ 220	$ 8,446,136	$ —	$ —	$ —
Tax Increment & Reserve	$ 4,521,028	$ 13,152,083	$ —	$ —	$ 1,824,930
Trust & Agency	$ —	$ 119,105	$ —	$ 2,452,469	$ 184
Special Assessments	$ —	$ —	$ —	$ —	$ (115,000)
UDAG Repayments	$ 64,401	$ 7,000	$ —	$ —	$ 64,401
Community Development	$ 134,696	$ 1,321,850	$ —	$ —	$ 125,698
Customer Facility Charge	$ 243,193	$ 32,686	$ —	$ —	$ 275,879
HUD Resiliency	$ —	$ —	$ —	$ —	$ —
Older Adult Home Modification	$ 334,296	$ 319,270	$ —	$ —	$ 333,576
Lead Grant Program	$ 167,000	$ 1,949,353	$ —	$ —	$ 167,000
Housing Trust Fund	$ —	$ 269,974	$ 53,000	$ —	$ —
RRP Repayments	$ (2,210)	$ 37,500	$ —	$ —	$ 780
Section 8	$ 795,175	$ 6,487,513	$ 241,775	$ —	$ 928,100
Cable TV and Equipment Fund	$ 429,698	$ 547,262	$ —	$ —	$ 245,931
Veteran's Memorial Fund	$ (22,013)	$ 24,469	$ —	$ —	$ (22,013)
Expendable Police Gifts	$ 11,631	$ 467	$ —	$ —	$ 12,022
Expendable Library Gifts Trust	$ 1,061,781	—	—	—	$ 984,559
SUBTOTAL,Special Revenue	$ 7,738,896	$ 32,714,668	$ 294,775	$ 2,452,469	$ 4,826,049
G.O. DEBT SERVICE	$ 37,210	$ 309,998	$ 12,392,637	$ 304,738	$ 37,210
SUBTOTAL, G.O. Debt	$ 37,210	$ 309,998	$ 12,392,637	$ 304,738	$ 37,210
PERMANENT					
Library Gifts Trust	$ 18,451	$ —	$ —	$ —	$ 18,451
E.B.Lyons Peony Trust	$ 83,320	$ 4,436	$ —	$ —	$ 83,756
SUBTOTAL, Trust Funds	$ 101,771	$ 4,436	$ —	$ —	$ 102,207
CAPITAL PROJECT					
Street Construction	$ 3,499	$ 8,088,096	$ —	$ —	$ —
Sales Tax Increment	$ 9,551,029	$ —	$ —	$ —	$ —
Sales Tax Construction	$ 2,460,341	$ 5,682,406	$ 650,000	$ —	$ —
Passenger Facility Charge	$ 206,911	$ 77,615	$ —	$ —	$ 104,857
Airport Construction	$ 736,876	$ 9,915,961	$ 932,589	$ —	$ 736,876
Golf Construction	$ 72,265	$ —	$ —	$ —	$ 62,265
Dog Track/Riverboat Depreciation	$ 101,971	$ —	$ —	$ —	$ 101,971
GO Bond Fund	$ —	$ —	$ —	$ —	$ —
General Construction Fund	$ 986,506	$ 7,696,498	$ 7,585,263	$ —	$ 986,506
SUBTOTAL, Construction Funds	$ 14,119,397	$ 31,460,576	$ 9,167,852	$ —	$ 1,992,474

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY24 ADOPTED BUDGET

FUND		LESS TRANSFERS OUT	REQUIREMENTS TOTAL BUDGET	REQUIREMENTS OPERATING BUDGET	REQUIREMENTS CAPITAL BUDGET
GENERAL					
General		$ 4,131,271	$ 81,160,224	$ 81,045,224	$ 115,000
Tort Liability		$ 596,987	$ —	$ —	$ —
SUBTOTAL,General Funds	*	$ 4,728,258	$ 81,160,224	$ 81,045,224	$ 115,000
SPECIAL REVENUE					
Road Use Tax Fund		$ 67,000	$ 8,379,356	$ 7,667,579	$ 711,777
Tax Increment & Reserve		$ 13,642,567	$ 2,205,614	$ 2,205,614	$ —
Trust & Agency		$ 2,571,390	$ —	$ —	$ —
Special Assessments		$ 115,000	$ —	$ —	$ —
UDAG Repayments		$ —	$ 7,000	$ —	$ 7,000
Community Development		$ —	$ 1,330,848	$ 652,216	$ 678,632
Circles Donations		$ —	$ 319,990	$ 119,990	$ 200,000
Lead Grant Program		$ —	$ 1,949,353	$ 574,353	$ 1,375,000
Housing Trust Fund		$ —	$ 322,974	$ —	$ 322,974
RRP Repayments		$ —	$ 34,510	$ 4,510	$ 30,000
Section 8		$ —	$ 6,596,363	$ 6,596,363	$ —
Cable TV and Equipment Fund		$ —	$ 731,029	$ 716,229	$ 14,800
Veteran's Memorial Fund		$ —	$ 24,469	$ 24,469	$ —
Expendable Police Gifts		$ —	$ 76	$ 76	$ —
Expendable Library Gifts Trust		$ —	$ 77,222	$ 77,222	$ —
SUBTOTAL,Special Revenue		$ 16,395,957	$ 21,978,804	$ 18,638,621	$ 3,340,183
G.O. DEBT SERVICE		$ —	$ 13,007,373	$ 13,007,373	$ —
SUBTOTAL, G.O. Debt		$ —	$ 13,007,373	$ 13,007,373	$ —
PERMANENT					
E.B.Lyons Peony Trust		$ —	$ 4,000	$ 4,000	$ —
SUBTOTAL, Trust Funds		$ —	$ 4,000	$ 4,000	$ —
CAPITAL PROJECT					
Street Construction		$ 226,033	$ 7,865,562	$ —	$ 7,865,562
Sales Tax Increment		$ 5,640,609	$ 3,910,420	$ —	$ 3,910,420
Sales Tax Construction		$ 1,602,564	$ 7,190,183	$ —	$ 7,190,183
Passenger Facility Charge		$ 179,669	$ —	$ —	$ —
Airport Construction		$ —	$ 10,848,550	$ —	$ 10,848,550
GO Bond Fund		$ —	$ —	$ —	$ —
General Construction Fund		$ —	$ 15,281,761	$ —	$ 15,281,761
SUBTOTAL, Construction Funds		$ 7,648,875	$ 45,106,476	$ —	$ 45,106,476

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY24 ADOPTED BUDGET

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
UTILITY/ENTERPRISE					
Transit	$ 4,060,955	$ 2,698,946	$ 134,703	$ 1,548,127	$ 4,027,725
Intermodal Ramp	$ (3,142)	$ 62,925	$ —	$ —	$ 31,963
Sewer Operating	$ 2,002,223	$ 17,115,445	$ —	$ —	$ 2,127,286
San. Sewer Construction	$ 1,817,445	$ 6,322,000	$ 3,443,812	$ —	$ 2,022,815
Stormwater Operating	$ 1,606,988	$ 5,960,230	$ 442,290	$ —	$ 1,544,560
Stormwater Construction	$ —	$ 125,000	$ 400,000	$ —	$ 80
Parking Operating	$ 726,454	$ 2,635,653	$ 489,525	$ —	$ 764,402
Parking Construction	$ 4,548	$ 84,590	$ —	$ —	$ (17,271)
Water Operating	$ 2,676,430	$ 12,336,834	$ —	$ —	$ 2,723,922
Water Construction	$ 1,705,110	$ 8,953,650	$ 1,000,000	$ —	$ —
Solid Waste	$ 782,907	$ 5,340,409	$ —	$ —	$ —
Salt Operations	$ 64,514	$ 103,601	$ —	$ —	$ (16,664)
Landfill	$ 14,214,879	$ 5,043,660	$ —	$ —	$ 8,409,375
T&A-Self Insurance Reserves	$ 5,567,738	$ —	$ —	$ —	$ 5,567,738
Service Fund Charges	$ 1,100,698	$ 4,601,614	$ —	$ —	$ 1,100,698
SUBTOTAL, Utility Enterprise Fund	$ 36,327,749	$ 71,384,557	$ 5,910,330	$ 1,548,127	$ 28,286,631
TOTAL ALL FUNDS	$ 93,648,452	$ 184,896,134	$ 38,552,557	$ 26,623,300	$ 66,806,344

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY24 ADOPTED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS OPERATING BUDGET	CAPITAL BUDGET
UTILITY/ENTERPRISE				
Transit	$ —	$ 4,415,006	$ 4,363,588	$ 51,418
Intermodal Ramp	$ —	$ 27,820	$ 27,820	$ —
Sewer Operating	$ 3,780,288	$ 13,210,094	$ 13,210,094	$ —
San. Sewer Construction	$ —	$ 9,560,442	$ —	$ 9,560,442
Stormwater Operating	$ 1,592,164	$ 4,872,784	$ 4,872,784	$ —
Stormwater Construction	$ —	$ 524,920	$ —	$ 524,920
Parking Operating	$ 254,963	$ 2,832,267	$ 2,832,267	$ —
Parking Construction	$ —	$ 106,409	$ —	$ 106,409
Water Operating	$ 2,512,215	$ 9,777,127	$ 9,777,127	$ —
Water Construction	$ —	$ 11,658,760	$ —	$ 11,658,760
Refuse	$ 1,833,564	$ 4,289,752	$ 3,827,298	$ 462,454
Salt Operations	$ —	$ 184,779	$ 105,308	$ 79,471
Landfill	$ 524,622	$ 10,324,542	$ 4,796,071	$ 5,528,471
T&A-Self Insurance Reserves	$ —	$ —	$ —	$ —
Service Fund Charges	$ —	$ 4,601,614	$ 4,581,475	$ 20,139
SUBTOTAL, Utility Enterprise Fund	$ 10,497,816	$ 76,386,316	$ 48,393,832	$ 27,992,484
TOTAL ALL FUNDS	$ 39,270,906	$ 237,643,193	$ 161,089,050	$ 76,554,143

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	$ 35,323,431	$ 81,529,841	$ 85,291,495	$ 31,561,777	(10.65)%	$ (3,761,654)
Tort Liability	$ —	$ 596,987	$ 596,987	$ —	— %	$ —
Trust and Agency	$ —	$ 2,571,574	$ 2,571,390	$ 184	— %	$ 184
Tax Increment & Reserve (2)	$ 4,521,028	$ 13,152,083	$ 15,848,181	$ 1,824,930	(59.63)%	$ (2,696,098)
Sales Tax Increment (1)	$ 9,551,029	$ —	$ 9,551,029	$ —	(100.00)%	$ (9,551,029)
Road Use Tax Fund (1)	$ 220	$ 8,446,136	$ 8,446,356	$ —	— %	$ (220)
Special Assessment	$ —	$ —	$ 115,000	$ (115,000)	— %	$ (115,000)
Community Development (1)	$ 134,696	$ 1,321,850	$ 1,330,848	$ 125,698	(6.68)%	$ (8,998)
UDAG Repayments (3)	$ 64,401	$ 7,000	$ 7,000	$ 64,401	— %	$ —
State Rental Rehab	$ (2,210)	$ 37,500	$ 34,510	$ 780	(135)%	$ 2,990
Housing Trust Fund	$ —	$ 322,974	$ 322,974	$ —	— %	$ —
Older Adult Home Modification	$ 334,296	$ 319,270	$ 319,990	$ 333,576	(0.22)%	$ (720)
Section 8 Housing (4)	$ 795,175	$ 6,729,288	$ 6,596,363	$ 928,100	16.72 %	$ 132,925
Lead Grant Program	$ 167,000	$ 1,949,353	$ 1,949,353	$ 167,000	— %	$ —
Cable TV & Equipment Fund (5)	$ 429,698	$ 547,262	$ 731,029	$ 245,931	(42.77)%	$ (183,767)
Veteran's Memorial Fund (15)	$ (22,013)	$ 24,469	$ 24,469	$ (22,013)	— %	$ —
Expendable Police Gift Trusts (14)	$ 11,631	$ 467	$ 76	$ 12,022	3.36 %	$ 391
Expendable Library Gift Trusts (6)	$ 1,061,781	$ —	$ 77,222	$ 984,559	(7.27)%	$ (77,222)
G.O. Debt Service	$ 37,210	$ 13,007,373	$ 13,007,373	$ 37,210	— %	$ —
Street Construction (1)	$ 3,499	$ 8,088,096	$ 8,091,595	$ —	(100.00)%	$ (3,499)
Sales Tax Construction (1)	$ 2,460,341	$ 6,332,406	$ 8,792,747	$ —	(100.00)%	$ (2,460,341)
GO Bond Fund	$ —	$ —	$ —	$ —	— %	$ —
General Construction (1)	$ 986,506	$ 15,281,761	$ 15,281,761	$ 986,506	— %	$ —
Golf Construction (1)	$ 72,265	$ —	$ 10,000	$ 62,265	(13.84)%	$ (10,000)
Airport Construction	$ 736,876	$ 10,848,550	$ 10,848,550	$ 736,876	— %	$ —
Passenger Facility (12)	$ 206,911	$ 77,615	$ 179,669	$ 104,857	(49.32)%	$ (102,054)
Customer Facility (13)	$ 243,193	$ 32,686	$ —	$ 275,879	13.44 %	$ 32,686
Lyons Peony Trust	$ 83,320	$ 4,436	$ 4,000	$ 83,756	0.52 %	$ 436
Library Gift Trusts	$ 18,451	$ —	$ —	$ 18,451	— %	$ —
Transit	$ 4,060,955	$ 4,381,776	$ 4,415,006	$ 4,027,725	(0.82)%	$ (33,230)
Intermodal	$ (3,142)	$ 62,925	$ 27,820	$ 31,963	(1,117.43)%	$ 35,105
Sewage Facility Operation (7)	$ 2,002,223	$ 17,115,445	$ 16,990,382	$ 2,127,286	6.25 %	$ 125,063
Stormwater Operating (8)	$ 1,606,988	$ 6,402,520	$ 6,464,948	$ 1,544,560	(3.88)%	$ (62,428)
Parking Operation (7)	$ 726,454	$ 3,125,178	$ 3,087,230	$ 764,402	5.22 %	$ 37,948
Water Utility Operation (1)	$ 2,676,430	$ 12,336,834	$ 12,289,342	$ 2,723,922	1.77 %	$ 47,492
Refuse Collection (9)	$ 782,907	$ 5,340,409	$ 6,123,316	$ —	(100.00)%	$ (782,907)
Salt Operations (11)	$ 64,514	$ 103,601	$ 184,779	$ (16,664)	(125.83)%	$ (81,178)
Sanitary Sewer Construction (1)	$ 1,817,445	$ 9,765,812	$ 9,560,442	$ 2,022,815	11.30 %	$ 205,370
Stormwater Construction (1)	$ —	$ 525,000	$ 524,920	$ 80	— %	$ 80
Parking Facility Construction (1)	$ 4,548	$ 84,590	$ 106,409	$ (17,271)	(479.80)%	$ (21,819)
Water Construction (1)	$ 1,705,110	$ 9,953,650	$ 11,658,760	$ —	(100.00)%	$ (1,705,110)
Service Fund Charges (10)	$ 1,100,698	$ 4,601,614	$ 4,601,614	$ 1,100,698	— %	$ —
T&A Self Insurance Reserves	$ 5,567,738	$ —	$ —	$ 5,567,738	— %	$ —

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	$ 101,971	$ —	$ —	$ 101,971	— %	$ —
Landfill (1)	$ 14,214,879	$ 5,043,660	$ 10,849,164	$ 8,409,375	(40.84)%	$ (5,805,504)
Total	**$ 93,648,456**	**$250,071,991**	**$ 276,914,099**	**$ 66,806,348**	**(28.66)%**	**$ (26,842,108)**

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 20% 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

This page intentionally left blank.

FY 24 ANNUAL PLAN

FOR USE OF PROGRAM YEAR 2023

COMMUNITY DEVELOPMENT BLOCK GRANT

(CDBG) FUNDS

For Inclusion in the Fiscal Year 2024 City Budget.
This document is subject to revision.

PREPARED BY THE CITY OF DUBUQUE HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT

CITY OF DUBUQUE, IOWA
FY 2024 ANNUAL ACTION PLAN
FOR THE USE OF PROGRAM YEAR 2023
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 2024 Annual Action Plan with the use of CDBG funds.

RESOURCES

CDBG Entitlement FY 2024 **$1,050,482**

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 **$1,304,674**

PLANNING AND ADMINISTRATION **$254,000**

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 **$135,000**
On-going staff support for general management, oversight, and coordination of the Community Development Block Grant housing programs.

Planning, Monitoring, & Budgeting **$119,000**
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 **$50,000**

Microloan Program **$50,000**
This project creates a microloan program that assists low- and moderate-income business owners with mentoring, professional development, and eligible business expenses.

Location:	Citywide
Proposed Accomplishments:	10 Businesses
Priority:	High
Objective/Outcome:	Economic Opportunities/Accessibility

HOUSING DEVELOPMENT PROGRAMS **$425,578**

First Time Home Buyer Program **$50,000**
Provides for loans to assist low and moderate-income families to purchase their first homes. These funds

are used to cover the "entry costs" of homeownership – down payments and closing costs.

National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	10 Households
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)

Homeowner Rehabilitation **$125,000**

1) Residential Rehabilitation Loan Program
An on-going program to provide low-interest loans to qualified low and moderate-income homeowners for the rehabilitation of substandard housing units.

2) Home Repair Program
Zero % loans to improve conditions of property for income-eligible homeowners

3) Accessibility
Zero % and forgivable loans to remove architectural barriers and increase access for people with physical disabilities.

National Objective:	Low and Moderate-Income Housing
Location:	Citywide
Proposed Accomplishments:	10 Housing Units
Priority:	High
Objective/Outcome:	Decent Housing/Affordability (DH2)

Lead Hazard Reduction (Lead & Healthy Homes Grant Match) **$100,000**

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. This assistance is for two Lead and Healthy Homes grants awarded in 2018 and 2021, running concurrently.

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 **$150,578**

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)

PUBLIC FACILITIES $413,632

Low-Mod Area Park Updates **$150,000**

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)

Lincoln Wellness Project **$263,632**

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 $161,464

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)

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)

Acquisition Support: Visiting Nurses Association **$20,000**

This project provides funding for acquisition and permanent equipment purchase to continue services in the neighborhood for healthcare and other social services.

National Objective:	Low and Moderate-Income Benefit
Location:	Low/Mod Residential Areas
Proposed Accomplishments:	500 People
Objective/Outcome:	Suitable Living Environment/Accessibility (SL1)

Grand Total: CDBG Funding Proposed for FY 2024 $1,304,674

COMMUNITY DEVELOPMENT BLOCK GRANT - FY 2024 ANNUAL ACTION PLAN: CAPS

20 % ADMINISTRATIVE CAP		15 % PUBLIC SERVICE CAP	
FY 24 CDBG Allocation	1,050,482	1,050,482	FY 22 CDBG Allocation
Current Year Program Income	254,192	300,000	Previous Year Program Income
Total Available	1,304,674	1,350,482	Total Available
Cap %	20%	15%	Public Service Cap %
Maximum allowed	**260,935**	**202,572**	**Maximum allowed**

	ADMIN FY24 AP	PUB SERVICE FY24 AP	UNCAPPED FY24 AP
First Time Homebuyer Program			50,000
Homeowner Rehab (Small & Large)			125,000
Rental Rehabilitation			
Housing Rehabilitation Services and Staff			150,578
Lead Hazard Reduction			100,000
Microloan Program (ED)			50,000
Renew DBQ Solar Project			
Aquaponics			
VNA			20,000
Zoning Inspection/Enforcement			8,710
Vacant/Abandoned Building Inspection			
Childcare			
Lincoln Wellness Project			263,632
Low/Mod Income Park Replacements			150,000
Neighborhood Recreation Program		132,754	
Purchase of Services			
Neighborhood Development Services and Staff			
Housing Administration	119,000		
CDBG Admin. Services and Staff	135,000		
TOTALS	254,000	132,754	917,920
Subtract Previous Year Unspent Public Service Obligations			
TOTAL PROPOSED FOR PUBLIC SERVICE		132,754	
OVER (UNDER) Maximum Cap	(6,935)	(69,818)	

This page intentionally left blank.

DEBT MANAGEMENT

This page intentionally left blank.

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 2024, there is anticipated to be an additional $12,234,211 in general obligation debt issued that would apply against the statutory debt limit and $11,543,171 in principal retired will be applied against the statutory debt limit.

In fiscal year 2024, debt service expense related to general obligation bonds that counts against the statutory debt limit will increase 3.32% under fiscal year 2023 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 2024 is as follows:

Project	Amount of Debt Issue	FY 2024 Debt Service
Airport Reconstruct Taxiway Alpha	132,489	—
Development of McFadden - DICW	1,788,800	—
Fire Ladder/Pumper Replacement	2,090,000	—
Fire Ambulance	344,000	—
Fire HVAC	442,645	—
Five Flags GDTIF	2,800,000	—
Smart Parking GDTIF	1,217,500	—
Ramp Major Maintenance - GDTIF	270,777	—
Chaplain Schmitt Island - Iowa Amphitheater	3,000,000	—
Solid Waste Collection Vehicle	148,000	
GRANDTOTAL	**12,234,211**	**—**

The new debt issued in fiscal year 2024 will be issued in April, which delays principal payments until fiscal year 2025.

The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will increase by $0.005 to $0.097 in fiscal year 2024. 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.

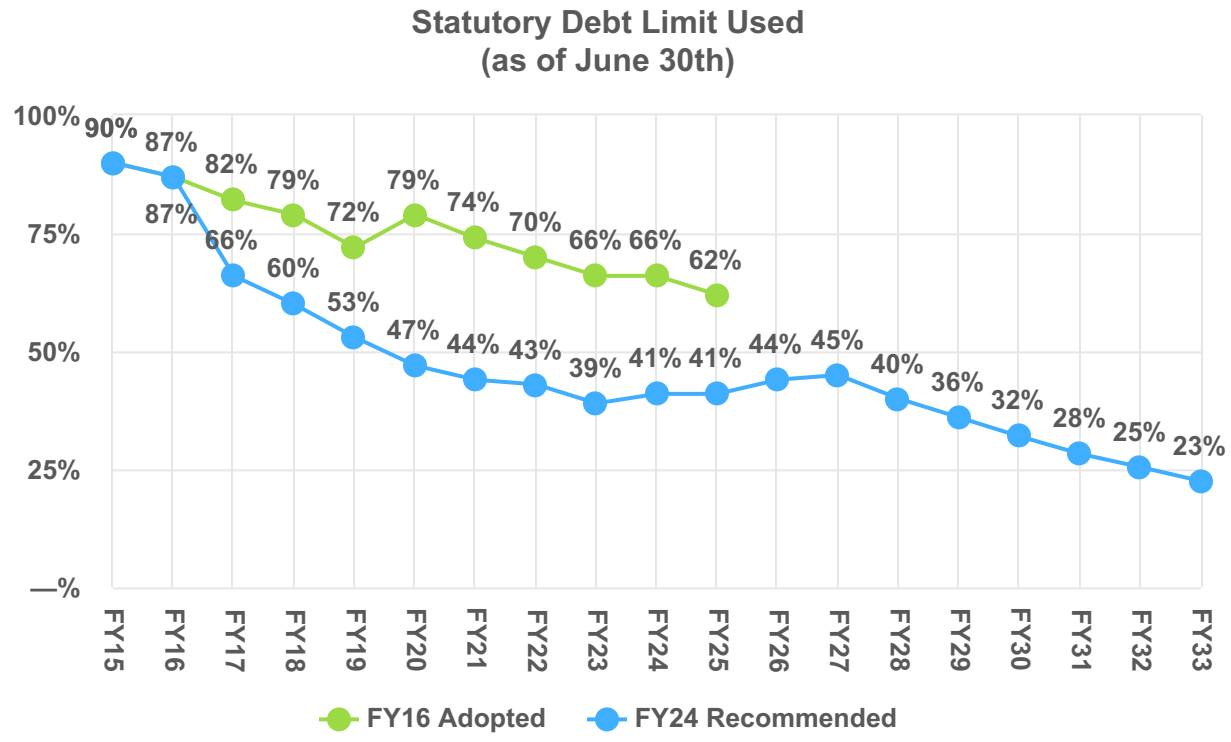
Funding sources other than property taxes are also used to repay general obligation debt. The City's general obligation debt is also funded by other revenues including water, sewer and tax increment financing. One percent of the City's general obligation debt service is funded from the debt service property 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 2024 budget will achieve that target in FY 2024, however, Fiscal Year 2025 and Fiscal Year 2026 will exceed the target due to issuing necessary debt for Five Flags, Water Lead Lines and PFAS, Chaplain Schmitt Island Iowa Amphitheater and other important projects leveraging grants and forgivable State Revolving Fund loans.

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 2024, 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 2028, the City of Dubuque would be at 40% of the statutory debt limit. The 5-Year CIP includes $3M in FY2024 and $3M in FY2025 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2033 show the City of Dubuque at 23% 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.

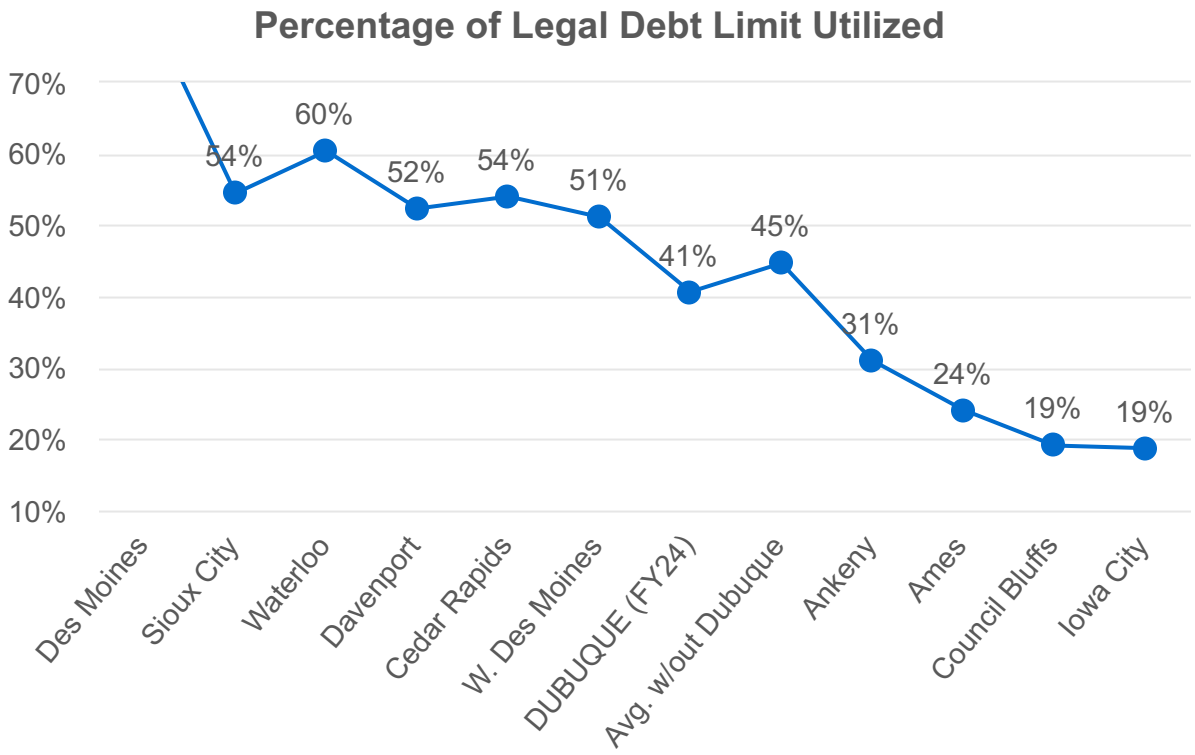
The City uses debt to fund some capital projects; therefore, the City's change in debt levels since the implementation of the debt reduction strategy has impacted City operations. By implementing the debt reduction strategy and decreasing the amount of debt issued each year, the number of Capital Improvement Projects that can be selected for funding each year has decreased. Prior to the implementation of the debt reduction strategy, a higher number of Capital Improvement Projects were selected for funding, as the City was issuing more debt at the time.



The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2024 compared to the other cities in Iowa for Fiscal Year 2022 with a population over 50,000:

Fiscal Year 2022 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	$ 718,164,068	$ 584,079,175	81.33 %
10	Sioux City	$ 268,884,360	$ 146,463,622	54.47 %
9	Waterloo	$ 204,491,592	$ 123,519,127	60.40 %
8	Davenport	$ 386,405,519	$ 202,220,000	52.33 %
7	Cedar Rapids	$ 619,108,725	$ 334,460,000	54.02 %
6	W. Des Moines	$ 468,115,757	$ 239,455,000	51.15 %
5	**Dubuque (FY24)**	**$ 262,722,395**	**$ 106,837,518**	**40.67 %**
4	Ankeny	$ 354,600,527	$ 110,000,000	31.02 %
3	Ames	$ 259,576,468	$ 62,570,000	24.10 %
2	Council Bluffs	$ 309,959,314	$ 59,243,902	19.11 %
1	Iowa City	$ 350,967,316	$ 65,775,000	18.74 %



STATUTORY DEBT CAPACITY
FISCAL YEAR 2024 ADOPTED BUDGET

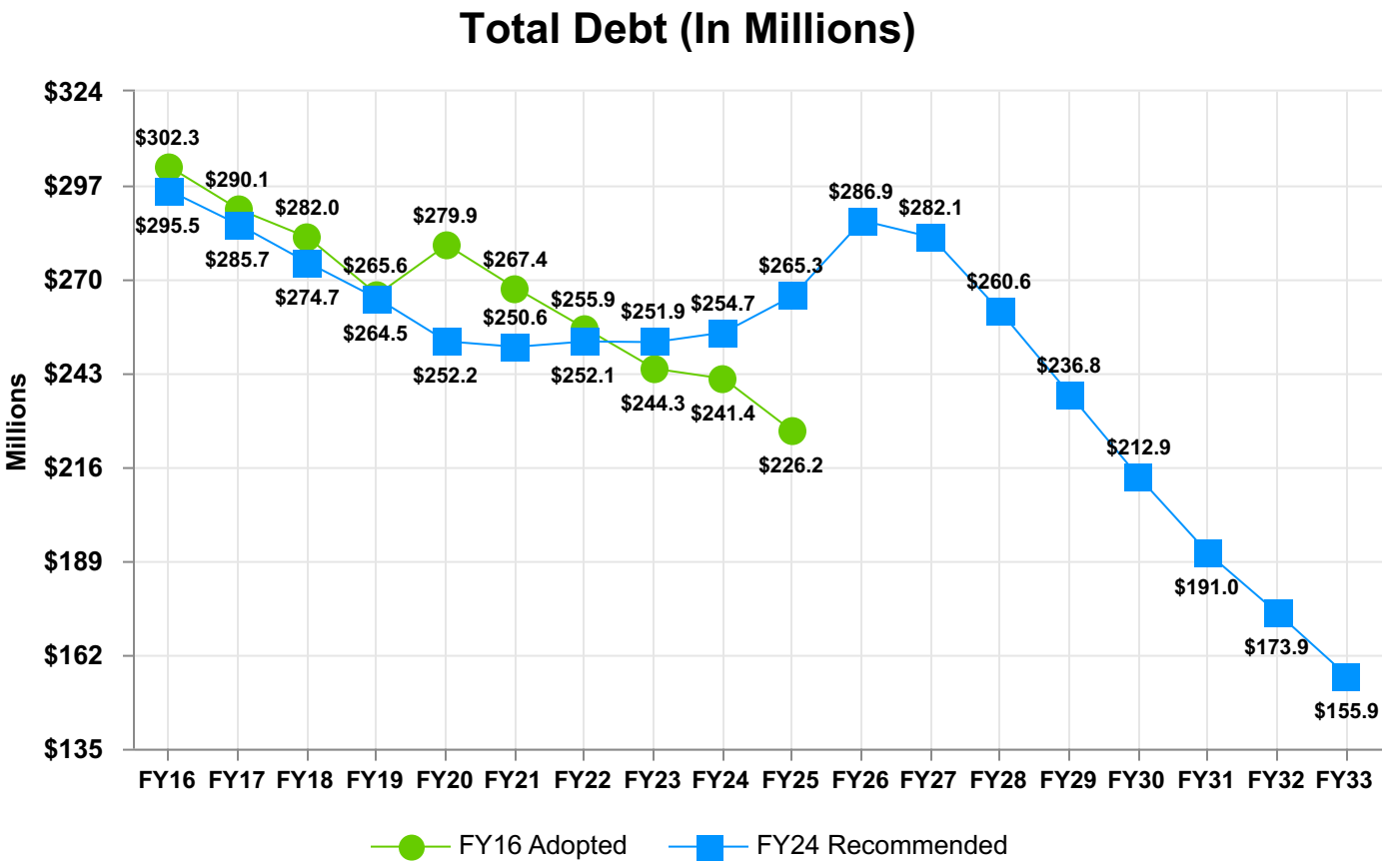
The Iowa Constitution (Article XI, Section 3) stipulates that the debt of a community may not exceed five percent of the **Actual Assessed Value** of Taxable Property (debt levy) within the city or town.

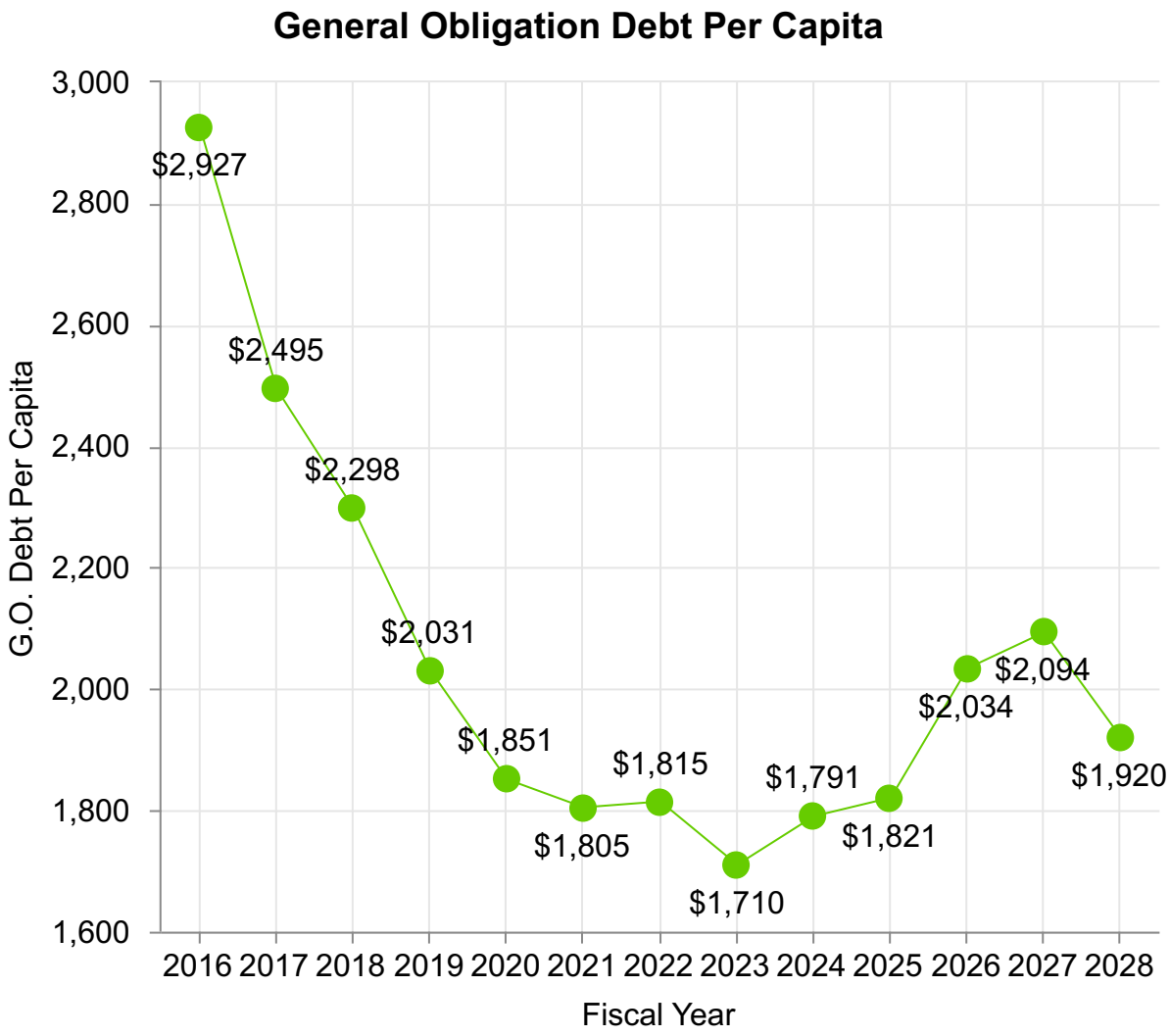
General Obligations, TIF debt (bonds, notes and rebates), and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit.

	January 1, 2022
	FY 2024
ASSESSED VALUE OF REAL PROPERTY	$4,845,548,917
Less Veterans' Exemption	(3,718,263)
Subtotal	4,841,830,654
UTILITIES ASSESSED VALUE	412,617,249
TOTAL ASSESSED VALUE OF TAXABLE PROPERTY	5,254,447,903
	June 30, 2024
STATUTORY DEBT (5% OF TOTAL ASSESSED VALUE)	$262,722,395
Less Outstanding G.O. Debt, TIF Debt & Lease Obligations paid from General Fund	$106,837,517.58
STATUTORY DEBT CAPACITY	$155,884,877.42
PERCENT OF LEGAL DEBT MARGIN UTILIZED	40.67 %

Total Debt Outstanding

By the end of the Recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be $260.6 million (40% of the statutory debt limit), **which includes $3M in FY2024 and $3M in FY2025 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2033 show the City of Dubuque at 23% of the statutory debt limit.** and the projection is to be at $155.9 million (23% 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 6/30/23	Principal Due FY 2024	Interest Due FY 2024	Principal Outstanding 6/30/24
General Obligation Bonds (Essential Corporate Purpose)								
Airport New Terminal Furnishings ST20 Ref	6/2/21	2.00%	2026	25,000	15,149	5,000	303	10,149
Airport Improvements Refunding	4/17/17	3.00%	2030	282,200	164,700	24,100	4,941	140,600
Airport Improv - PFC Refunding 2012C	6/2/21	2.00%	2032	1,353,033	1,130,382	113,661	22,608	1,016,721
Airport Terminal Utility Improv - PFC Refund	6/2/21	2.00%	2034	490,000	420,000	35,000	8,400	385,000
Airport New Terminal Roads/Parking ST20	4/4/16	2.79%	2036	635,927	434,503	31,652	12,269	402,851
Airport Reconstruct Taxiway Alpha - FY24	Future	4.50%	2044	132,489	—	—	—	132,489
Building- Conf Center Energy Improv	6/20/19	3.00%	2027	187,136	95,744	23,936	2,872	71,808
Building 18th Street Improv Sales Tax 20%	3/19/18	3.05%	2026	391,913	159,885	50,695	4,908	109,190
Building City Hall Brickwork Sales Tax 20%	6/20/19	3.00%	2027	236,448	125,649	30,660	7,194.6	94,989
Building Smart Meters Refunding	4/17/17	3.00%	2030	45,400	26,500	3,900	795	22,600
Building Federal Building Roof Sales Tax 20	4/4/16	2.79%	2035	268,404	183,390	13,359	5,178	170,031
Building 2nd Floor Engine House #1 - FY23	Future	3.15%	2043	193,000	193,000	3,621	7,111	189,379
Civic Center Improvements - Sales Tax 20%	6/20/19	3.00%	2027	323,146	171,720	41,902	9,833	129,818
Civic Center Chair Platform Section 3	6/20/19	3.00%	2027	59,340	30,360	7,590	911	22,770
DICW Expansion - South Siegert Farm	3/19/18	3.05%	2026	239,534	97,720	30,985	3,000	66,735
DICW North Siegert Refunding	4/17/17	3.00%	2029	1,285,000	705,000	110,000	21,150	595,000
DICW Expansion Consult Refund 2012H	6/2/21	2.00%	2032	95,580	79,650	8,142	1,593	71,508
DICW Exp S Siegert Refund 2012C Taxable	6/2/21	2.00%	2032	2,498,375	2,087,250	209,875	41,745	1,877,375
DICW Exp - South Siegert Farm- Non-Tax	6/20/19	3.00%	2032	305,357	227,604	24,333	5,710	203,271
DICW Refund 2014C Taxable	6/2/21	2.00%	2034	1,145,000	990,000	80,000	19,800	910,000
DICW Webber Property - FY22			2042	5,500,000	5,500,000	—	234,513	5,500,000
DICWChavenelle Road - FY21 Non-Taxable	6/2/21	2.00%	2041	1,265,000	1,210,000	55,000	24,200	1,155,000
DICW Develop McFadden Property - FY24	Future	4.50%	2044	1,788,800	—	—	—	1,788,800
E911 Tower Relocation - Sales Tax 20%	6/20/19	3.00%	2027	141,869	75,389	18,396	4,317	56,993
Finance General Ledger Software	6/2/21	2.00%	2041	244,239	226,936	10,648	4,539	216,288
Finance General Ledger Software - FY22			2042	420,457	420,457	18,710	17,764	401,747
Fire Station #4 Improvements - Gaming	6/20/19	3.00%	2027	188,054	82,986	20732	4865	62,254
Recreation ST20 10 Yr Refunding 2014B	6/2/21	2.00%	2025	51,545	26,028	12,950	521	13,078
Airport ST20 10 Yr Refunding 2014B	6/2/21	2.00%	2025	28,182	14,231	7080	285	7,151
Building ST20 10 Yr Refunding 2014B	6/2/21	2.00%	2025	87,596	44,234	22,007	885	22,227
Transit ST20 10 Yr Refunding 2014B	6/2/21	2.00%	2025	11,407	5,761	2,866	115	2,895
Fire Station #2 ST20 10 yr Refund 2014B	6/2/21	2.00%	2025	91,227	46,068	22,919	921	23,149
Park Imp ST20 10 yr Refund 2014B	6/2/21	2.00%	2025	35,046	17,698	8,805	354	8,893
Fire Truck Refunding - Debt Service Levy	4/17/17	3.00%	2030	951,500	555,800	81,400	16,674	474,400
Fire Station #2 ST20 20 yr Refund 2014B	6/2/21	2.00%	2034	85,217	77,440	3398	1,549	74,042
Park Imp ST20 20 yr Refund 2014B	6/2/21	2.00%	2034	124,780	113,392	4,976	2,268	108,416
Fire Ambulance Replacement	4/17/17	3.00%	2030	230,000	140,000	20,000	4,200	120,000
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 FY21	6/2/21	2.00%	2041	810,153	752,758	35,320	15,055	717,438
Fire Ladder/Pumper/Ambulance - FY22			2042	1,924,543	1,924,543	81,290	77,180	1,843,253
Fire HVAC Headquarters - FY23	Future	3.15%	2043	175,748	172,451	6,751	5,379	165,700
Fire Ladder/Pumper Replacement - FY24	Future	4.50%	2044	2,090,000	—	—	—	2,090,000
Fire Ambulance - FY24	Future	4.50%	2044	344,000	—	—	—	344,000

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/23	Principal Due FY 2024	Interest Due FY 2024	Principal Outstanding 6/30/24
Fire HVAC - FY24	Future	4.50%	2044	442,645	—	—	—	442,645
Franchise Fee Settlement Judgment Bond	4/4/2016	2.93%	2035	2,830,000	1,900,000	140,000	56,706	1,760,000
GDTIF Colts Building Renovation	6/20/19	3.00%	2039	1,575,000	1,440,000	70,000	43,200	1,370,000
GDTIF - Parks Jackson/Clock Non-Taxable	6/2/21	2.00%	2041	535,000	535,000	—	10,700	535,000
GDTIF - DT Parking Ramp	6/2/21	2.00%	2036	880,167	880,167	57,996	17,603	822,171
GDTIF Eng Dock Expansion	6/2/21	2.00%	2036	409,833	409,833	27,005	8,197	382,828
GDTIF DT Parking Ramp - FY22			2042	975,000	975,000	—	41,453	975,000
GDTIF Docks/Five Flags AC - FY22			2042	745,000	745,000	—	31,668	745,000
GDTIF Parking Ramp Major Repairs- FY23	Future	3.15%	2043	245,000	245,000	4,597	9,028	240,403
GDTIF Five Flags- FY23	Future	3.15%	2043	600,000	600,000	11,257	18,900	588,743
GDTIF Five Flags - FY24	Future	4.50%	2044	2,800,000	—	—	—	2,800,000
GDTIF Smart Parking - FY24	Future	4.50%	2044	1,217,500	—	—	—	1,217,500
GDTIF Ramp Major Maintenance - FY24	Future	4.50%	2044	270,777	—	—	—	270,777
GDTIF Chaplain Schmitt Island - FY24	Future	4.50%	2044	3,000,000	—	—	—	3,000,000
GDTIF Downtown Housing Refunding	4/17/17	3.00%	2030	2,120,000	1,300,000	160,000	41,605	1,140,000
GDTIF Millwork District Refunding	4/17/17	3.00%	2030	2,080,000	1,235,000	160,000	37,050	1,075,000
GDTIF - 7th St/2-Way Conversion	6/2/21	2.00%	2031	3,204,576	2,629,681	300,429	52,594	2,329,252
GDTIF - Intermodal 2012A Refunding	6/2/21	2.00%	2031	2,545,000	2,085,000	240,000	41,700	1,845,000
GDTIF 5th St Restroom/MFC	6/2/21	2.00%	2032	1,254,420	1,045,350	106,858	20,907	938,492
GDTIF Wash Neigh Refund Taxable	6/2/21	2.00%	2032	493,592	412,368	41,464	8,247	370,904
GDTIF 2014C Taxable Refunding	6/2/21	2.00%	2034	5,385,000	4,655,000	380,000	93,100	4,275,000
GDTIF 2014B Refunding	6/2/21	2.00%	2034	155,000	135,000	10,000	2,700	125,000
Library Improvements - Sales Tax 20%	6/20/19	3.00%	2022	39,408	20,941	5,110	1,199	15,831
Library Improvements Sales Tax 20% Ref	6/2/21	2.00%	2027	84,526	56,909	14,016	1,138	42,893
Park Improvements - Sales Tax 20%	6/20/19	3.00%	2027	47,290	25,130	6,132	1,439	18,998
Park Water System Study Refunding	4/17/17	3.00%	2030	60,000	35,100	5,200	1,053	29,900
Park Ham House - Sales Tax 20%	4/4/16	2.79%	2035	200,668	137,108	9,988	3,871	127,120
Park Skate Park -Sales Tax 20%	6/20/19	3.00%	2027	613,524	313,896	78,474	9,417	235,422
Parking Port of Dubuque Parking Ramp	3/19/18	3.05%	2026	373,553	152,395	48,320	4,678	104,075
Parking Central Ave Ramp Refunding	4/17/17	3.00%	2030	6,380,000	3,525,000	535,000	105,750	2,990,000
Parking Iowa Street Ramp Improvements	3/19/18	2.91%	2031	45,516	30,264	3,309	908	26,955
Parking Locust Ramp Security Cameras	6/20/19	3.00%	2033	126,054	87,178	9,733	2,284	77,444
Parking Improvements Refunding 2014B	6/2/21	2.00%	2034	125,000	105,000	10,000	2,100	95,000
Parking Improvements Taxable Refund	6/2/21	2.00%	2034	220,000	190,000	15,000	3,800	175,000
Police CAD Software - Gaming Refund	6/2/21	2.00%	2030	160,000	130,000	20,000	2,600	110,000
Public Works Equip Refunding	4/17/17	3.00%	2030	392,000	228,900	33,500	6,867	195,400
Public Works Radio Replacement	3/19/18	2.91%	2028	110,000	56,338	10,732	1,690	45,606
PW Curb Ramp/Engineering Street Imp	6/2/21	2.00%	2034	885,000	770,000	60,000	15,400	710,000
Rec Improvements Sales Tax 20%	6/2/21	2.00%	2028	7,572	5,462	1,071	109	4,391
Rec Ice Center Settling Remediation/Imp	Future	3.15%	2043	6,300,000	6,300,000	118,203	232,138	6,181,797
Sanitary Improvements Refunding	4/17/17	3.00%	2030	660,000	390,000	50,000	11,700	340,000
Sanitary Sewer Improvements	3/19/2018	2.91%	2031	1,030,009	684,865	74,900	20,546	609,965
Sanitary Forcemain Refunding 2012E	6/2/21	2.00%	2032	376,122	307,930	31,965	6,159	275,965
Sanitary Sewer Improvements	6/20/19	3.00%	2033	1,124,412	823,114	82733	19,414	740,381
Sanitary Sewer Improvements Refund	6/2/21	2.00%	2034	4,390,000	3,785,000	310,000	75,700	3,475,000
Sanitary Sewer Improvements	4/4/16	2.79%	2035	2,405,000	1,645,000	120,000	46,406	1,525,000
Solid Waste Collection Refunding	4/17/17	3.00%	2030	51,300	30,000	4,400	900	25,600
Solid Waste Collection	3/19/18	2.91%	2031	27,447	18,250	1,996	548	16,254
Solid Waste Collection - FY24	Future	4.50%	2044	148,000	—	—	—	148,000
Stormwater Refunding	4/4/16	2.91%	2028	6,270,000	1,740,000	540,000	52,200	1,200,000
Stormwater Improvements Refunding	4/17/17	3.00%	2030	2,015,000	1,165,000	165,000	34,950	1,000,000
Stormwater Improvements	3/19/18	2.91%	2031	1,714,542	1,140,017	124,661	34,200	1,015,356
Stormwater Improvements Refunding	6/2/21	2.00%	2031	1,115,424	915,319	104,571	18,306	810,748
Stormwater Improvements Refund	6/2/21	2.00%	2032	77,131	63,147	6,555	1,263	56,592
Stormwater Improvements	6/20/19	3.00%	2033	290,796	213,043	19,467	4,568	193,576
Stormwater Upper Bee Branch SRF NA	4/30/21	1.18%	2037	22,138,000	18,588,398	1,210,000	266,109	17,378,398
Streetlight Replacement Refunding - ST	4/17/2017	3.00%	2030	4,900	2,900	400	97	2,500

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/23	Principal Due FY 2024	Interest Due FY 2024	Principal Outstanding 6/30/24
Street FEMA Land Buyout - Gaming	6/20/2019	3.00%	2027	64,901	33,896	8,468	1,987	25,428
Street Fiber/Sidewalk/Lights Refunding RUT	4/17/17	3.00%	2030	258,600	151,100	22,100	4,533	129,000
Street Southwest Arterial	3/19/18	2.91%	2031	771,557	513,018	56,098	15,390	456,920
Street Southwest Arterial - Refunding 2012E	6/2/21	2.00%	2032	827,747	708,825	64,968	14,177	643,857
Transit Radio Replacement - FY18	3/19/18	2.91%	2028	95,000	48,660	9,268	1,460	39,392
Transit Midtown Transfer - FY19	6/20/19	3.00%	2039	216,125	216,125	—	6,484	216,125
Transit Vehicle Replacement- FY21	6/2/21	2.00%	2041	780,609	725,307	34,032	14,506	691,275
Water System Improvements	3/19/18	2.91%	2031	1,155,930	768,591	84,045	23,058	684,546
Water Improv Refunding 2012E	6/2/21	2.00%	2032	369,768	302,728	31,425	6,055	271,303
Water System Improvements	6/20/19	3.00%	2033	1,323,107	968,350	97,333	22,840	871,017
Water System Improvements Refund	6/2/21	2.00%	2034	7,470,000	6,440,000	525,000	128,800	5,915,000
Water System Improvements	4/4/16	2.79%	2035	635,000	435,000	30,000	12,288	405,000
Total General Obligation Bonds				134,970,568	95,413,856	7,784,438	2,385,814.6	99,863,628
Less Annual Appropriation G.O.				—	(17,112,289)	—	—	(15,902,592)
Total G.O. Bonds Subject to Debt Limit				134,970,568	78,301,567	7,784,438	2,385,815	83,961,036
Tax Increment								
Port of Dubuque Parking Ramp	10-16-07	7.5000%	2037	23,025,000	17,080,000	730,000	1,281,000	16,350,000
Total Tax Increment Bonds				23,025,000	17,080,000	730,000	1,281,000	16,350,000
Total Tax Increment				23,025,000	17,080,000	730,000	1,281,000	16,350,000
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	2031	1,600,279	150,680	314,215	—	314,215
Simmons Pet Food (DICW) NA	12/9/20	Rebate	2030	397,918	—	397,918	—	397,918
Hodge (DICW)	4/6/20	Rebate	2035	257,073	31,111	257,073		257,073
Tri-State Quality Metals (DICW) NA	3/17/14	Rebate	2026	32,510	59,436	59,436	—	59,436
Roasting Solutions (DICW) NA	1/14/16	Rebate	2028	33,666	51,351	64,577	—	64,577
Rite Hite(DICW) Non-Appropriation	1/14/17	Rebate	2030	24,190	72,555	114,749	—	114,749
Hormel Foods (DICW)	4/21/08	Rebate	2026	8,250,067	755,339	251,780	—	503,559
Flexsteel (GDTIF)	4/18/11	Rebate	2024	2,020,572	186,732	186,732	—	—
The Rose (Lake Ridge)	9/26/11	Rebate	2024	136,014	19,360	19,360	—	—
Linseed Oil (GDTIF) Multi-Res	3/7/13	Rebate	2030	576,504	110,040	14,873	—	89,238
Rousselot (GDTIF) (Non-Appropriation)	1/22/13	Rebate	2025	4,931	13,243	14,469	—	14,469
METX - Lamar Building (GDTIF) NA	5/13/20	Rebate	2031	75,660	71,982	71,982	—	71,982
Marquette Hall (Non-Appropriation)	5/20/20	Rebate	2031	9,170	5,313	5,313	—	5,313
3 Amigos (Non-Appropriation)	4/15/19	Rebate	2031	2,516	2,306	3,114	—	3,114
210 Jones (Non-Appropriation)	6/19/17	Rebate	2031	10,348	9,739	15,995	—	15,995
Prairie Farms Dairy (Non-Appropriation)	8/6/18	Rebate	2031	5,626	5,347	5,650	—	5,650
Julien Hotel (GDTIF)	4/21/08	Rebate	2026	3,260,286	634,902	211,634	—	423,268
44 Main (GDTIF) Multi-Res	10/18/10	Rebate	2027	446,799	88,116	22,029	—	66,087
Barker Financial (GDTIF) Multi-Res	8/16/10	Rebate	2027	297,282	31,123	12,207	—	36,622
253 Main St. (GDTIF) (Non-Appropriation)	4/6/15	Rebate	2027	5,798	1,833	2,601	—	2,601
Spahn and Rose (GDTIF) NA	4/21/14	Rebate	2027	108,221	100,630	100,630	—	100,630
Franklin Investment -Multires (GDTIF)	4/4/11	Rebate	2028	437,225	101,375	25,264	—	101,056
Plastic Center Betty Jane Block (GDTIF)	2/7/11	Rebate	2028	148,957	19,642	7,455	—	29,821
Caradco (GDTIF) Multi-Res	3/21/11	Rebate	2028	1,499,442	463,128	102,573	—	410,290
Bonson 356 Main St. (GDTIF) Multi-Res	12/19/11	Rebate	2028	152,286	25,320	7,223	—	28,890
Roshek Building (GDTIF) NA	2/17/09	Rebate	2030	5,149,852	280,309	280,309	—	280,309
Novelty Iron Works (GDTIF) Multi-Res NA	6/17/13	Rebate	2031	33,105	136,287	150,825	—	150,825
Rockfarm Holdings (TECH) NA	10/7/14	Rebate	2027	42,301	39,073	39,073	—	39,073
Total TIF Rebates				25,018,598	3,466,272	2,759,059	—	3,586,760
Bowling & Beyond Lease Buyout	10-15-12	Buyout	2032	1,000,000	450,000	50,000	—	400,000
Iowa Finance Authority Loan - Caradco	12-01-10	3.0000%	2030	4,500,000	2,760,159	219,674	81,170	2,540,485
Total Other Lns-Rev Backed				5,500,000	3,210,159	269,674	81,170	2,940,485

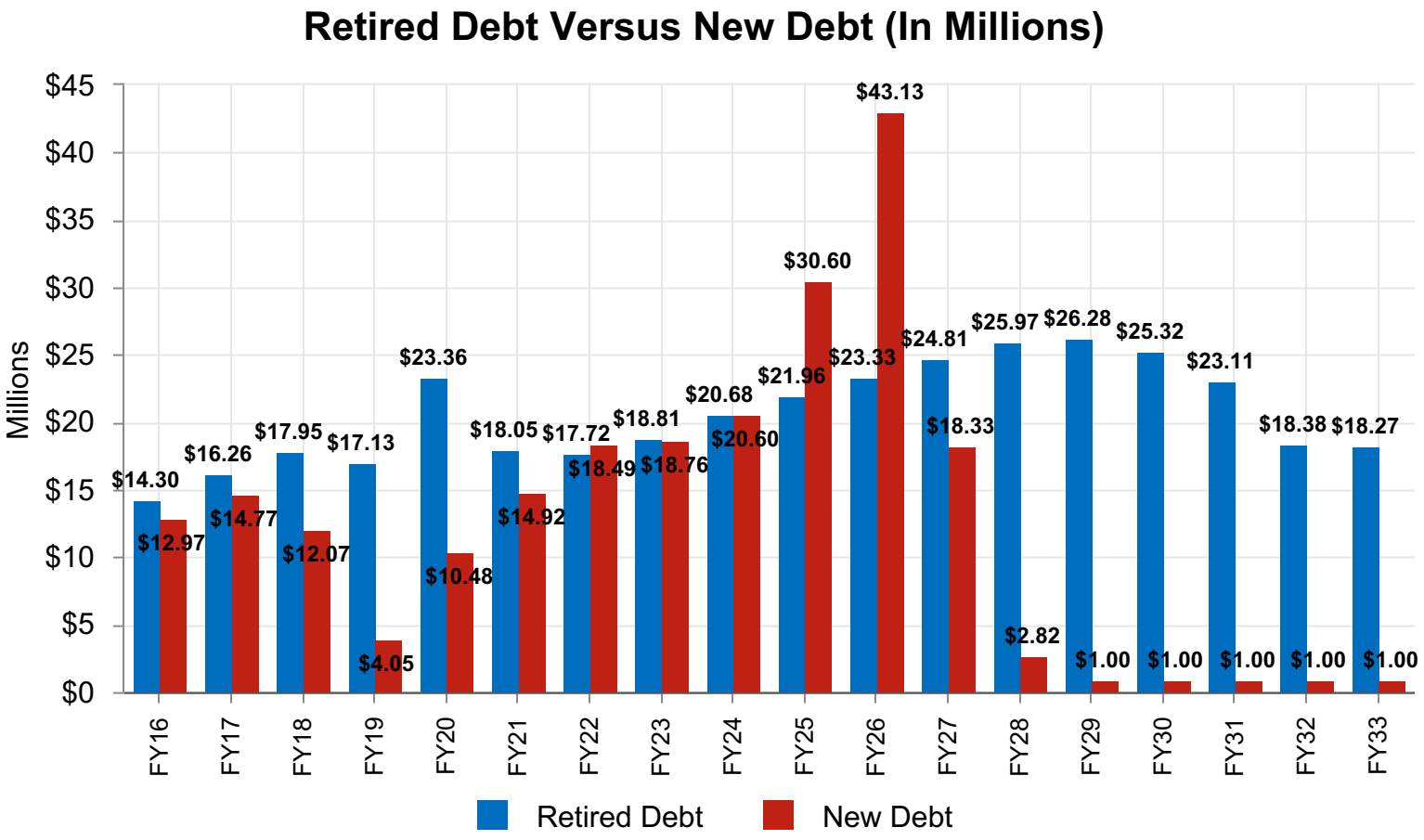
Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/23	Principal Due FY 2024	Interest Due FY 2024	Principal Outstanding 6/30/24
Total City Indebtedness Subject to Debt Limit				188,514,166	102,057,998	11,543,171	3,747,985	106,838,281
Revenue Bonds								
Parking Bricktown Parking Lot	7/21/08	5.00%	2023	400,000	18,645	18,645	466	—
Sanitary Northfork Catfish Imp. SRF	1/13/10	3.25%	2031	912,000	387,000	50,000	12,578	337,000
Sanitary WRRC Upgrade SRF	8/18/10	3.25%	2039	74,285,000	50,195,000	2,693,000	1,003,899	47,502,000
Sanitary WRRC Cogeneration SRF	5/17/13	2.00%	2033	3,048,000	1,675,000	153,000	33,501	1,522,000
Sanitary Kerper Boulevard & Sponsor SRF	3/8/19	1.00%	2038	2,763,000	2,034,537	128,000	20,394	1,906,537
Sanitary Projects Planning - FY21 SRF	Various	2.00%	2043	1,770,000	1,770,000	37,332	41,375	1,732,668
Sanitary Granger Creek & Force Main P&D	1/7/2022	—%	2044	465,000	465,000	9,808	8,548	455,192
Sanitary Projects- FY23 (FY22 Carryovers)	Future	2.00%	2042	4,243,996	4,243,996	89,513	78,020	4,154,483
Sanitary Projects- FY23	Future	2.00%	2043	5,051,897	5,051,897	106,553	101,038	4,945,344
Sanitary 42" Force Main WQFP Loan	Future	1.00%	2043	1,950,000	1,950,000	88,000	12,698	1,862,000
Sanitary Projects- FY24	Future	2.00%	2044	4,228,710	—	—	—	4,228,710
Stormwater Lower Bee Branch Rest. SRF	10/27/10	3.25%	2041	7,850,000	5,570,000	233,000	181,025	5,337,000
Stormwater Lower Bee Branch SRF - Est	9/1/14	2.00%	2034	1,029,000	185,000	17,000	3,700	168,000
Stormwater Northfork Catfish Improv. SRF	1/13/10	3.25%	2031	800,000	339,000	44,000	11,018	295,000
Stormwater Sales Tax Incr Rev Bond NA	6/15/2015	3.72%	2031	20,800,000	18,795,000	2,070,000	701,000	16,725,000
Stormwater Sales Tax Revenue - GO	5/19/14	3.23%	2029	7,190,000	7,075,000	1,075,000	318,500	6,000,000
Stormwater Upper Bee Branch RR SRF	6/7/19	2.00%	2040	16,382,000	14,319,000	716,000	286,380	13,603,000
Stormwater West 32nd Detention SRF	1/14/09	3.25%	2028	1,847,000	573,000	107,000	18,623	466,000
Water Webber Extension - FY22	1/7/22	—%	2044	1,570,000	1,570,000	33,114	28,862	1,536,886
Water Projects- FY24	Future	2.00%	2044	4,140,315	—	—	—	4,140,315
Water Roosevelt Water Tower SRF	8/9/19	2.00%	2040	4,400,000	3,846,000	192,000	76,920	3,654,000
Water CIWA Purchase & Improvements	7/7/17	2.00%	2036	10,198,000	6,574,761	511,000	163,180	6,063,761
Water- Clear Well Reservoirs SRF	10/18/07	3.25%	2028	915,000	285,000	53,000	5,700	232,000
Water Meter Change Out Program SRF	2/12/10	3.25%	2031	6,394,000	3,030,000	338,000	98,572	2,692,000
Refunding	8/18/21	2.00%	2030	3,505,000	2,805,000	370,000	56,100	2,435,000
Total Revenue Bonds				186,137,918	132,757,836	9,132,965	3,262,097	131,993,896
Less Annual Appropriation Revenue Bds				0	(16,024,000)	0	0	(13,956,032)
Net Revenue Bonds				186,137,918	116,733,836	9,132,965	3,262,097	118,037,864
Total City Indebtedness				374,652,084	251,928,123	20,676,136	7,010,082	254,734,769
Statutory Debt Limit					**259,297,290**			**$262,722,39**
% of Debt Limit Used					**39.36 %**			**40.67 %**
Remaining Debt Capacity					**157,239,292**			**155,884,114**

Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2024, is projected to be $254,734,006 (40.67% 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 $2,805,882 more in debt as of June 30, 2024, this amount includes $3 million issued for the Chaplain Schmitt Island - Iowa Amphitheater project which will be paid by the DRA.**

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 2024 Moody's Investors Service Bond Ratings Comparison for Iowa Cities

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

In November of 2022, Moody's Investors Service ("Moodys") released a new rating methodology for cities and counties. Two significant changes result from the new methodology; cities are now assigned an issuer rating meant to convey the creditworthiness of the issuer as a whole without regard to a specific borrowing, and business-type enterprise funds are now being considered together with general fund revenues and balances in the determination of financial performance.

Coincident with the release of its methodology, Moody's reviewed the City of Dubuque. The City was assigned an issuer rating of Aa3, which is equivalent to the existing rating on its general obligation bonds. At that time, the rating agency did not take any additional action on the City's bond rating, nor did it indicate a need for further review.

Under the new methodology, there are two metrics that contribute to financial performance. Available Fund Balance Ratio ("AFBR") = (Available Fund Balance + Net Current Assets/Revenue) and Liquidity Ratio ("LR") = (Unrestricted Cash/Revenue). For Aa credits, AFBR ranges from 25-35, and LR ranges from 30-40%.

The City was evaluated by Moody's under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody's calculated the City's AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change in methodology will now consider revenues and net assets from business-type activities in these calculations. **As such, the City's general obligation rating will now be directly impacted by the financial performance of enterprise funds. Establishing rates and charges adequate to provide both debt service coverage and significant liquidity will be necessary to maintain the City's ratings.**

This page intentionally left blank.

CAPITAL BUDGET

This page intentionally left blank.

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 2024 recommended 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 2023) budget process covered Fiscal Year 2023 through 2027 and is $255,784,207. The recommended five-year CIP for the upcoming budget process (Fiscal Year 2024) will cover Fiscal Year 2024 through 2028 and is $298,808,622. This is a $43,024,415, or 16.82% increase.

The Fiscal Year 2024 CIP budget recommendation of $76,554,143 is a 10.53% increase from the Fiscal Year 2023 CIP budget of $69,262,412.

For several years, the Mayor and City Council had 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 $109,476,882 in new debt in the recommended five-year CIP excluding the $28,976,400 in forgivable SRF debt, mostly for fire truck, pumper and ambulance replacements, fire station expansion, Chaplain Schmitt Island Iowa Amphitheater, sanitary sewer improvements, water improvements, parking improvements, and renovation of Five Flags, for a total of $115,476,882 of debt in FY 2024-2028. **The City will retire $116,736,802 of existing debt, reducing the amount of City debt by $7,259,920.**

For Fiscal Year 2024, 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 2028, the City of Dubuque would be at 40% of the statutory debt limit.

In this budget recommendation, the Mayor and City Council are currently reviewing, projections out 10 years to Fiscal Year 2033 show the City of Dubuque at 23% 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 the 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 2024 the City will be issuing less debt than is retired and many projects will become pay-as-you-go. However, in 2022 a fourth reason was created for considering using debt for infrastructure projects and that is the massive amount of federal grant money that is being made available. As already mentioned, most of these grants require matching dollars and most require that the engineering work already be financed and completed to make the projects shovel ready.

The debt principal outstanding projected as of June 30, 2023, is currently $251,928,123. The breakdown of the debt principle outstanding as of June 30, 2023, is as follows:

Debt Obligation	**6/30/2023 Principle Outstanding**
General Obligation Essential Corporate Purpose	$95,413,856
Less General Obligation Debt Subject to Annual Appropriation	($17,112,289)
Tax Increment Notes and Bonds	$17,080,000
Economic Development TIF Rebate Agreements	$3,466,272
Other Revenue-Backed Loans	$3,210,159
Total Indebtedness Subject to Statutory Debt Limit of $259,297,290	$102,057,998
Percent of Statutory Debt Limit Used as of June 30, 2023	39.36%
Revenue Bonds	$132,757,837
Less Revenue Bonds Subject to Annual Appropriation	($16,024,000)
Add Debt Subject to Annual Appropriation	$33,136,289
Total City Indebtedness as of June 30, 2023	**$251,928,123**

The City will issue $109,476,882 in new debt in the Recommended 5-year CIP, excluding the $6 million in debt paid by the DRA and the $28,976,400 in forgivable SRF debt, mostly for fire truck and pumper replacements, fire station expansion, road improvements, sanitary sewer improvements, and maintenance of Five Flags.

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Reconstruct Taxiway Alpha - LOST	$ 132,489	$ 788,130	$ 629,954	$ —	$ —	$ 1,550,573
Fire Station Expansion/ Relocation LOST	$ —	$ —	$ 976,700	$ 3,740,502	$ —	$ 4,717,202
Ladder Truck & Pumper Replacement/ Expansion LOST	$ 2,090,000	$ —	$ 700,000	$ —	$ —	$ 2,790,000
Ambulance Replacement/ Expansion LOST	$ 344,000	$ —	$ —	$ —	$ —	$ 344,000
HVAC Replacement at Fire Headquarters 11 West 9th Street. LOST	$ 442,645	$ —	$ —	$ —	$ —	$ 442,645
Chaplain Schmitt Island - Iowa Amphitheater	$ 3,000,000	$ 3,000,000	$ —	$ —	$ —	$ 6,000,000
Reimagine Comiskey - GDTIF	$ —	$ —	$ 1,245,000	$ —	$ —	$ 1,245,000
Five Flags GDTIF	$ 2,800,000	$ 3,094,678	$ 8,587,322	$ 8,922,000	$ —	$ 23,404,000
GRC Replace Carpet GDTIF				$ 226,000		$ 226,000
Parking Ramp Major Maintenance Repairs GDTIF	$ 270,777	$ 744,184	$ 1,307,558	$ —	$ —	$ 2,322,519
Central Avenue Streetscape GDTIF				$ 183,685		$ 183,685
Greater Downtown Housing Creation Grant Program - GDTIF				$ 500,000		$ 500,000
Federal Building Renovation - GDTIF		$ 1,788,725	$ 3,198,225	$ —	$ —	$ 4,986,950
Smart Parking System - GDTIF	$ 1,217,500	$ 1,217,500	$ —	$ —	$ —	$ 2,435,000
Development of McFadden -DICW	$ 1,788,800		$ 5,490,000			$ 7,278,800
Solid Waste Collection Vehicles - Refuse	$ 148,000	$ 214,269	$ 264,561	$ 100,000	$ 115,000	$ 841,830
Sanitary Sewer Projects	$ 4,228,710	$ 17,455,500	$ 16,923,645	$ 3,187,585	$ 1,457,400	$ 43,252,840
Stormwater Projects			$ 2,600,000			$ 2,600,000
Water Projects	$ 8,953,650	$ 11,951,050	$ 10,897,018	$ 6,129,550	$ 1,400,970	$ 39,332,238
Water Forgivable SRF Debt	$ (4,813,335)	$ (9,654,750)	$ (9,694,980)	$ (4,655,835)	$ (157,500)	$ (28,976,400)
Chaplain Schmitt Island -Iowa Amphitheater, paid by DRA	$ (3,000,000)	$ (3,000,000)	$ —	$ —	$ —	$ (6,000,000)
Total New Debt	**$ 17,603,236**	**$ 27,599,286**	**$ 43,125,003**	**$ 18,333,487**	**$ 2,815,870**	**$ 109,476,882**

The City will retire $116,736,802 of existing debt over the next five-years (FY24-FY28).

The following chart shows the net reduction of debt from Fiscal Year 2024 - Fiscal Year 2028:

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
New Debt	$ 17,603,236	$ 27,599,286	$ 43,125,003	$ 18,333,487	$ 2,815,870	$ 109,476,882
Retired Debt	-$20,676,901	-$21,955,845	-$23,328,969	-$24,809,782	-$25,965,305	-$116,736,802
Net Debt Increase (Reduction)	**-$3,073,665**	**$5,643,441**	**$19,796,034**	**-$6,476,295**	**-$23,149,435**	**-$7,259,920**

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 $43,024,415 from the FY 2023-2027 total CIP budget of $255,784,207.

TABLE 1 - FISCAL YEAR 2024-2028 CIP CAPITAL IMPROVEMENT PROGRAM

EXPENDITURES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Public Safety	4,528,724	919,920	1,949,760	3,851,000	—	11,249,404
Public Works	20,503,569	16,414,335	13,495,972	6,245,056	7,214,505	63,873,437
Culture & Recreation	6,551,112	6,957,753	10,394,322	9,624,000	758,979	34,286,166
Community & Economic Devl	6,809,042	7,137,312	9,795,256	5,485,156	3,391,379	32,618,145
General Government	3,594,792	2,951,211	5,219,762	1,164,819	900,055	13,830,639
Business Type	34,566,904	36,707,238	34,665,772	15,839,486	21,171,431	142,950,831
TOTAL	**76,554,143**	**71,087,769**	**75,520,844**	**42,209,517**	**33,436,349**	**298,808,622**

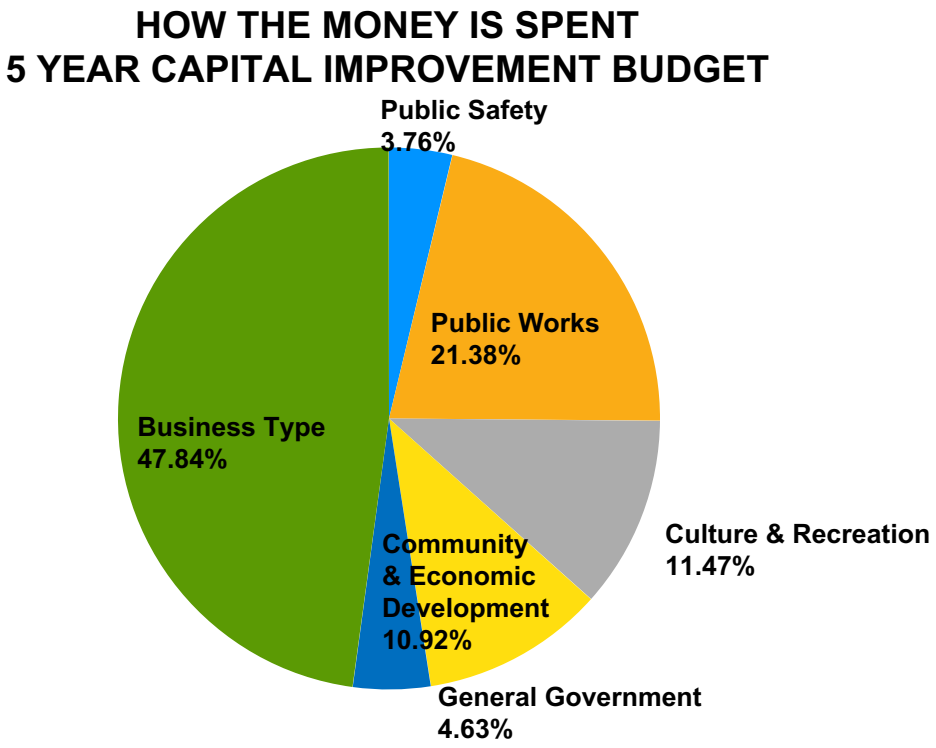
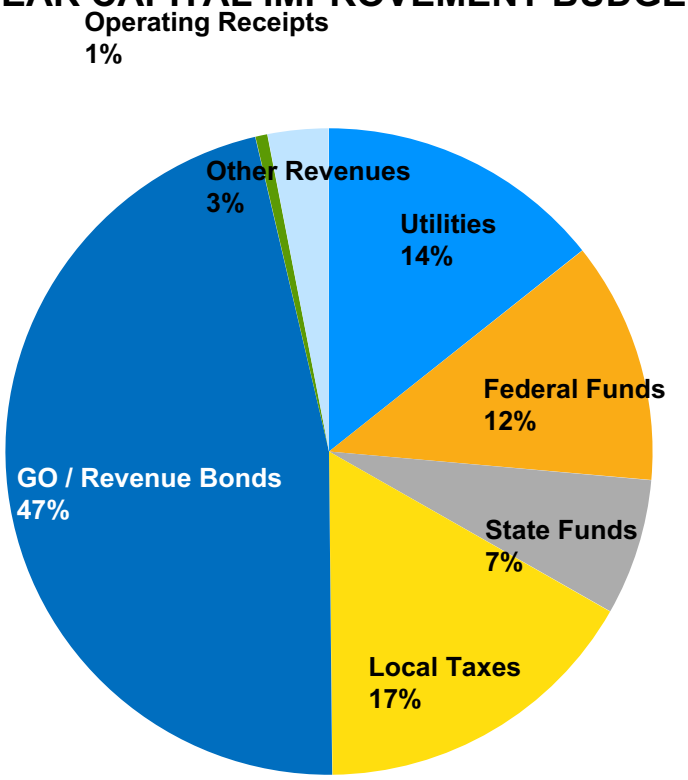


TABLE 2 - CIP FUNDING SOURCES

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Utilities	12,770,394	4,236,706	4,989,561	6,263,580	13,864,798	42,125,039
Federal Funds	15,419,176	9,139,682	9,262,406	785,532	995,000	35,601,796
State Funds	8,094,314	2,421,900	1,349,974	2,156,278	6,045,974	20,068,440
Local Taxes	12,746,159	12,506,117	7,667,142	8,562,848	7,363,052	48,845,318
GO / Revenue Bonds	25,416,571	39,918,230	38,718,441	26,061,894	6,713,872	136,829,008
Operating Receipts	34,800	530,326	834,960	382,893	—	1,782,979
Other Revenues	2,072,729	3,734,632	786,507	1,063,268	1,308,063	8,965,199
TOTAL	**76,554,143**	**72,487,593**	**63,608,991**	**45,276,293**	**36,290,759**	**294,217,779**

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 2024	FY 2025	FY 2026	FY 2027	FY 2028
Fire Station Expansion/Relocation			829,653	1,075,673	1,335,707
HVAC Replacement at Fire Headquarters 11 West 9th Street	10,000	11,000	11,500	12,000	12,500
All Parks - Replace Security Lights	-3,000	-4,000	-4,000	-4,000	
Madison Park - Flag Poles				1,000	
Industrial Center Native Plantings				2,000	
Park Drinking Fountains					2,200
Town Clock Lighting					850
Third Pressure Zone Connection (from Tanzanite Drive to Olympic Heights Pump Station)	20,000				
Source Water PFAS Reduction Project - Deep Well			70,000	70,000	70,000
Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation					-400,000
Odor and Struvite Control System	50,000				
Construct Solar PV System	-49,127	-51,583	-54,163	-56,871	-59,714
Smart Lid Manhole Project					5,500
Purina Drive Load Scanner System		3,600	3,600	3,600	3,600
Sanitary Sewer Extension to Unsewered Developments					95,911
Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	14,958	14,958	29,916	29,916	29,916
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements			148,170	148,170	148,170
Bee Branch Creek Trail: 16th to 9th	10,000	10,000	10,000	10,000	10,000
Street Camera Installation	29,784	40,734	51,684	62,634	73,548
Fiber Infrastructure Management System	15,000	15,000	15,000	15,000	15,000
Total Operating Impact	97,615	39,709	1,111,360	1,369,122	1,343,188

Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel	0	0	829,653	1,075,673	1,335,707
Operating	97,615	39,709	281,707	293,449	7,481
Debt Service					
Total Operating Costs	97,615	39,709	1,111,360	1,369,122	1,343,188

CITY OF DUBUQUE, IOWA
Fiscal Year 2024-2028 Capital Improvement Program (CIP)

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

Attached is the Fiscal Year 2024-2028 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 23, 2023, at the same time as the public hearing on the Fiscal Year 2024 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 2024 CIP budget recommendation of $76,554,143 is a 10.53% increase from the Fiscal Year 2023 CIP budget of $69,262,412.

For several years, the Mayor and City Council had 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 $109,476,882 in new debt in the recommended five-year CIP excluding the $28,976,400 in forgivable SRF debt, mostly for fire truck, pumper and ambulance replacements, fire station expansion, Chaplain Schmitt Island Iowa Amphitheater, sanitary sewer improvements, water improvements, parking improvements, and renovation of Five Flags, for a total of $115,476,882 of debt in FY 2024-2028. **The City will retire $116,736,802 of existing debt, reducing the amount of City debt by $7,259,920.**

For Fiscal Year 2024, 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 2028, the City of Dubuque would be at 40% of the statutory debt limit.

In this budget recommendation, the Mayor and City Council are currently reviewing, projections out 10 years to Fiscal Year 2033 show the City of Dubuque at 23% 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 the 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 2024 the City will be issuing less debt than is retired and many projects will become pay-as-you-go. However, in 2022 a fourth reason was created for considering using debt for infrastructure projects and that is the massive amount of federal grant money that is being made available. As already mentioned, most of these grants require matching dollars and most require that the engineering work already be financed and completed to make the projects shovel ready.

The debt principal outstanding projected as of June 30, 2023, is currently $251,928,123. The breakdown of the debt principle outstanding as of June 30, 2023, is as follows:

Debt Obligation	**6/30/2023 Principle Outstanding**
General Obligation Essential Corporate Purpose	$95,413,856
Less General Obligation Debt Subject to Annual Appropriation	($17,112,289)
Tax Increment Notes and Bonds	$17,080,000
Economic Development TIF Rebate Agreements	$3,466,272
Other Revenue-Backed Loans	$3,210,159
Total Indebtedness Subject to Statutory Debt Limit of $259,297,290	$102,057,998
Percent of Statutory Debt Limit Used as of June 30, 2023	39.36%
Revenue Bonds	$132,757,837
Less Revenue Bonds Subject to Annual Appropriation	($16,024,000)
Add Debt Subject to Annual Appropriation	$33,136,289
Total City Indebtedness as of June 30, 2023	**$251,928,123**

The City will issue $109,476,882 in new debt in the Recommended 5-year CIP, excluding the $6 million in debt paid by the DRA and the $28,976,400 in forgivable SRF debt, mostly for fire truck and pumper replacements, fire station expansion, road improvements, sanitary sewer improvements, and maintenance of Five Flags.

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Reconstruct Taxiway Alpha - LOST	$ 132,489	$ 788,130	$ 629,954	$ —	$ —	$ 1,550,573
Fire Station Expansion/ Relocation LOST	$ —	$ —	$ 976,700	$ 3,740,502	$ —	$ 4,717,202
Ladder Truck & Pumper Replacement/Expansion LOST	$ 2,090,000	$ —	$ 700,000	$ —	$ —	$ 2,790,000
Ambulance Replacement/ Expansion LOST	$ 344,000	$ —	$ —	$ —	$ —	$ 344,000
HVAC Replacement at Fire Headquarters 11 West 9th Street. LOST	$ 442,645	$ —	$ —	$ —	$ —	$ 442,645
Chaplain Schmitt Island - Iowa Amphitheater	$ 3,000,000	$ 3,000,000	$ —	$ —	$ —	$ 6,000,000
Reimagine Comiskey - GDTIF	$ —	$ —	$ 1,245,000	$ —	$ —	$ 1,245,000
Five Flags GDTIF	$ 2,800,000	$ 3,094,678	$ 8,587,322	$ 8,922,000	$ —	$ 23,404,000
GRC Replace Carpet GDTIF				$ 226,000		$ 226,000
Parking Ramp Major Maintenance Repairs GDTIF	$ 270,777	$ 744,184	$ 1,307,558	$ —	$ —	$ 2,322,519
Central Avenue Streetscape GDTIF				$ 183,685		$ 183,685
Greater Downtown Housing Creation Grant Program - GDTIF				$ 500,000		$ 500,000
Federal Building Renovation - GDTIF		$ 1,788,725	$ 3,198,225	$ —	$ —	$ 4,986,950
Smart Parking System -GDTIF	$ 1,217,500	$ 1,217,500	$ —	$ —	$ —	$ 2,435,000
Development of McFadden - DICW	$ 1,788,800		$ 5,490,000			$ 7,278,800
Solid Waste Collection Vehicles - Refuse	$ 148,000	$ 214,269	$ 264,561	$ 100,000	$ 115,000	$ 841,830
Sanitary Sewer Projects	$ 4,228,710	$ 17,455,500	$ 16,923,645	$ 3,187,585	$ 1,457,400	$ 43,252,840
Stormwater Projects			$ 2,600,000			$ 2,600,000
Water Projects	$ 8,953,650	$ 11,951,050	$ 10,897,018	$ 6,129,550	$ 1,400,970	$ 39,332,238
Water Forgivable SRF Debt	$ (4,813,335)	$ (9,654,750)	$ (9,694,980)	$ (4,655,835)	$ (157,500)	$ (28,976,400)
Chaplain Schmitt Island -Iowa Amphitheater, paid by DRA	$ (3,000,000)	$ (3,000,000)	$ —	$ —	$ —	$ (6,000,000)
Total New Debt	**$ 17,603,236**	**$ 27,599,286**	**$ 43,125,003**	**$ 18,333,487**	**$ 2,815,870**	**$ 109,476,882**

The City will retire $116,736,802 of existing debt over the next five-years (FY24-FY28).

The following chart shows the net reduction of debt from Fiscal Year 2024 - Fiscal Year 2028:

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
New Debt	$ 17,603,236	$ 27,599,286	$ 43,125,003	$ 18,333,487	$ 2,815,870	$ 109,476,882
Retired Debt	-$20,676,901	-$21,955,845	-$23,328,969	-$24,809,782	-$25,965,305	-$116,736,802
Net Debt Increase (Reduction)	**-$3,073,665**	**$5,643,441**	**$19,796,034**	**-$6,476,295**	**-$23,149,435**	**-$7,259,920**

There was a 1.32% increase in assessed value effective January 1, 2022, which is the assessment the Fiscal Year 2024 statutory debt limit is based on. The statutory debt limit effective June 30, 2024 is $262,722,395. **The City will be at 40.67% of statutory debt limit by June 30, 2024**. In FY 16 the City was at 86.13% of statutory debt limit, so **40.67% in Fiscal Year 2024 is a 45.87% 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 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
83.87%	83.87%	86.54%	66.06%	59.79%	52.90%	46.91%	43.51%	43.33%	39.38%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2024–2028 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 2024 is as follows:

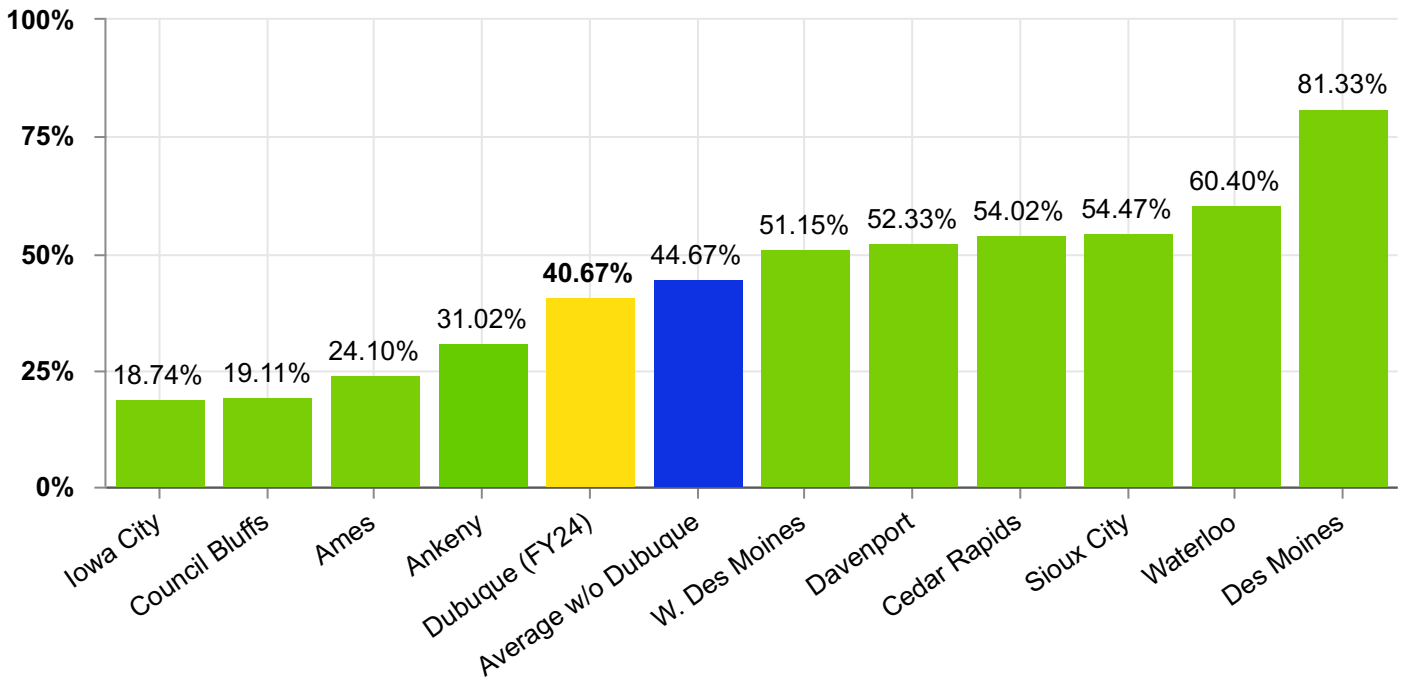
FY 24	FY 25	FY 26	FY 27	FY 28
40.67%	40.56%	44.42%	44.82%	40.30%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2024 compared to the other cities in Iowa for Fiscal Year 2022 with a population over 50,000:

Fiscal Year 2022 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	$ 718,164,068	$ 584,079,175	81.33 %
10	Waterloo	$ 204,491,592	$ 123,519,127	60.40 %
9	Sioux City	$ 268,884,360	$ 146,463,622	54.47 %
8	Cedar Rapids	$ 619,108,725	$ 334,460,000	54.02 %
7	Davenport	$ 386,405,519	$ 202,220,000	52.33 %
6	W. Des Moines	$ 468,115,757	$ 239,455,000	51.15 %
5	**Dubuque (FY24)**	**$ 262,722,395**	**$ 106,878,214**	**40.68 %**
4	Ankeny	$ 354,600,527	$ 110,000,000	31.02 %
3	Ames	$ 259,576,468	$ 62,570,000	24.10 %
2	Council Bluffs	$ 309,959,314	$ 59,243,902	19.11 %
1	Iowa City	$ 350,967,316	$ 65,775,000	18.74 %
	Average w/o Dubuque			**44.67 %**

Percent of Legal Debt Limit Utilized



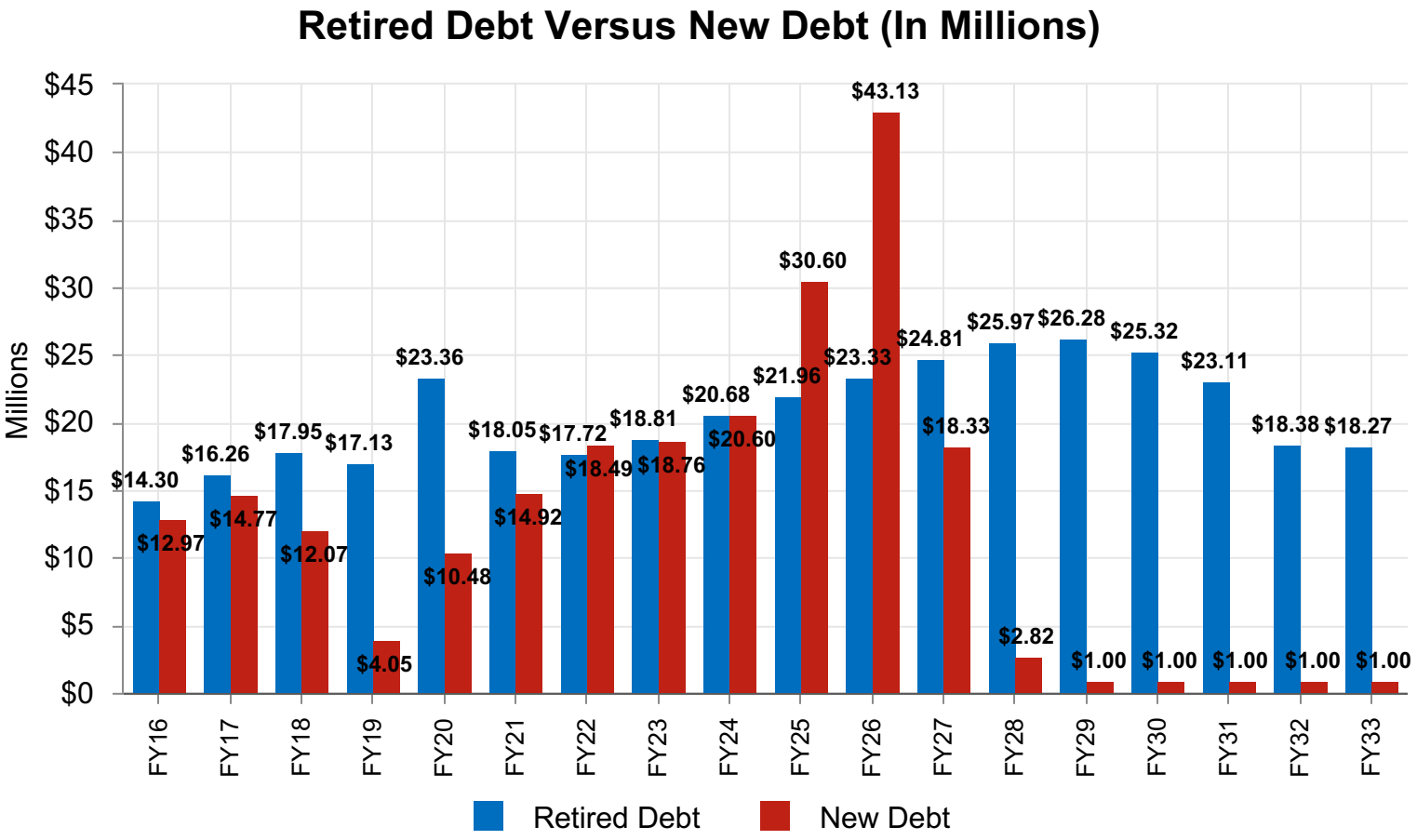
Dubuque ranks as the fifth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is below the average of the other Cities. **The average (44.67%) is 10% higher than Dubuque (40.68%).**

Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2024, is projected to be $254,734,006 (40.67% 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 $2,805,882 more in debt as of June 30, 2024, this amount includes $3 million issued for the Chaplain Schmitt Island - Iowa Amphitheater project which will be paid by the DRA.**

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.

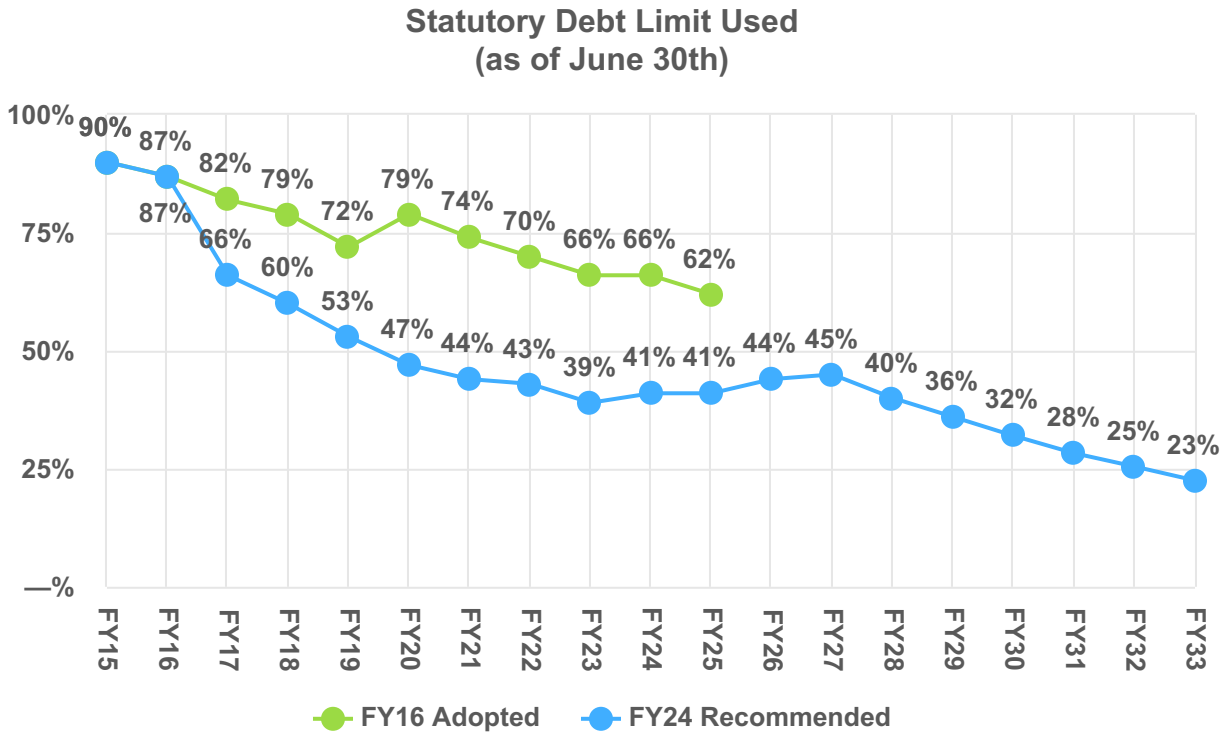
The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:



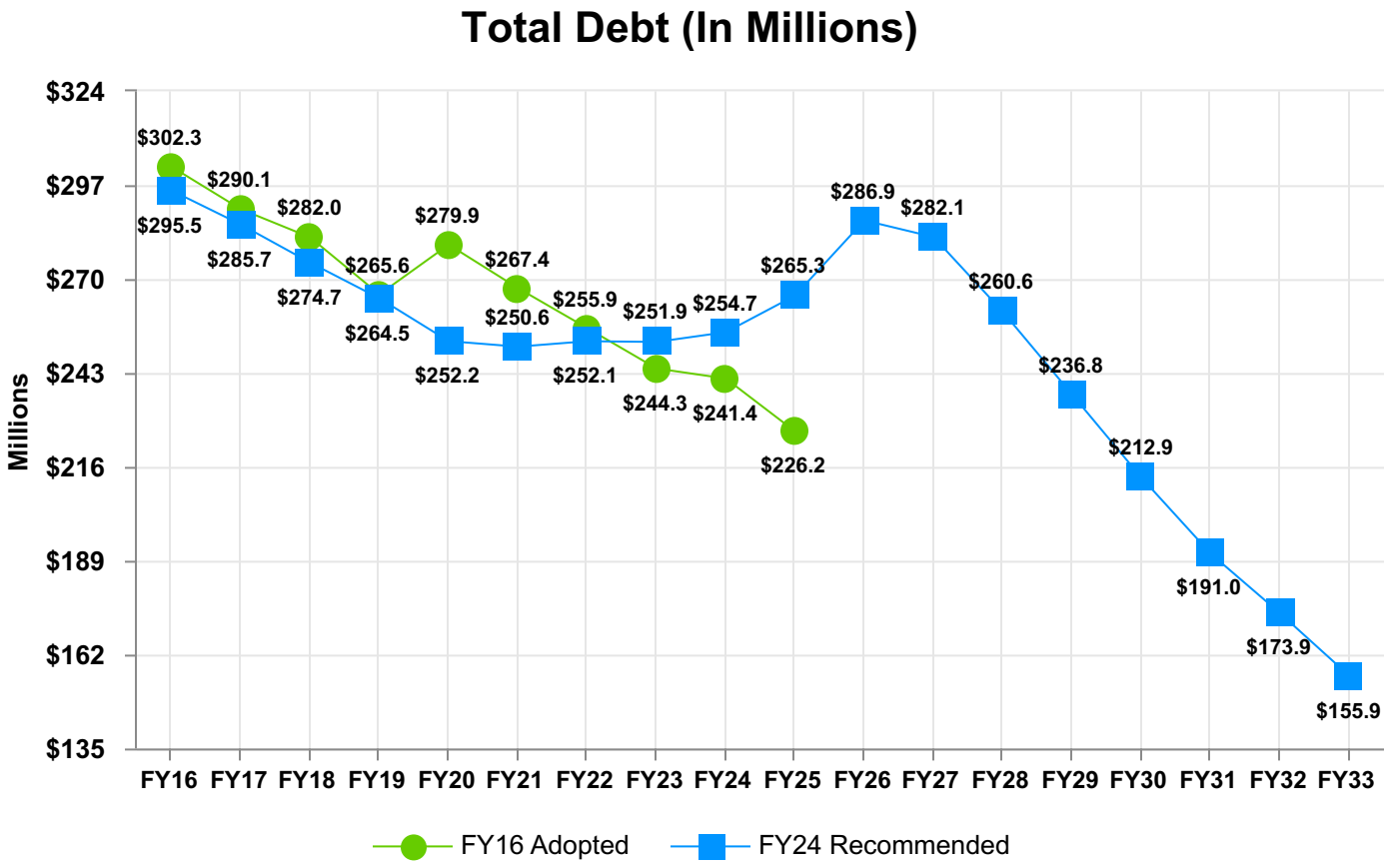
*In Fiscal Year 2020, the City had $5,908,200 forgiven of the Bee Branch Upper Bee Branch Loan on June 30, 2020 which increased principal payments reflected.

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 recommended FY 2024 budget will achieve that target in FY 2024, however, Fiscal Year 2025 and Fiscal Year 2026 will exceed the target due to issuing necessary debt for Five Flags, Water Lead Lines and PFAS, Chaplain Schmitt Island Iowa Amphitheater and other important projects leveraging grants and forgivable State Revolving Fund loans.**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 2024, 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 2028, the City of Dubuque would be at 40% of the statutory debt limit. The 5-Year CIP includes $3M in FY2024 and $3M in FY2025 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2033 show the City of Dubuque at 23% 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 Recommended 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be $260.6 million (40% of the statutory debt limit), **which includes $3M in FY2024 and $3M in FY2025 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2033 show the City of Dubuque at 23% of the statutory debt limit.** and the projection is to be at $155.9 million (23% 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.

In November of 2022, Moody’s Investors Service (“Moodys”) released a new rating methodology for cities and counties. Two significant changes result from the new methodology; cities are now assigned an issuer rating meant to convey the creditworthiness of the issuer as a whole without regard to a specific borrowing, and business-type enterprise funds are now being considered together with general fund revenues and balances in the determination of financial performance.

Coincident with the release of its methodology, Moody’s reviewed the City of Dubuque. The City was assigned an issuer rating of Aa3, which is equivalent to the existing rating on its general obligation bonds. At that time, the rating agency did not take any additional action on the City’s bond rating, nor did it indicate a need for further review.

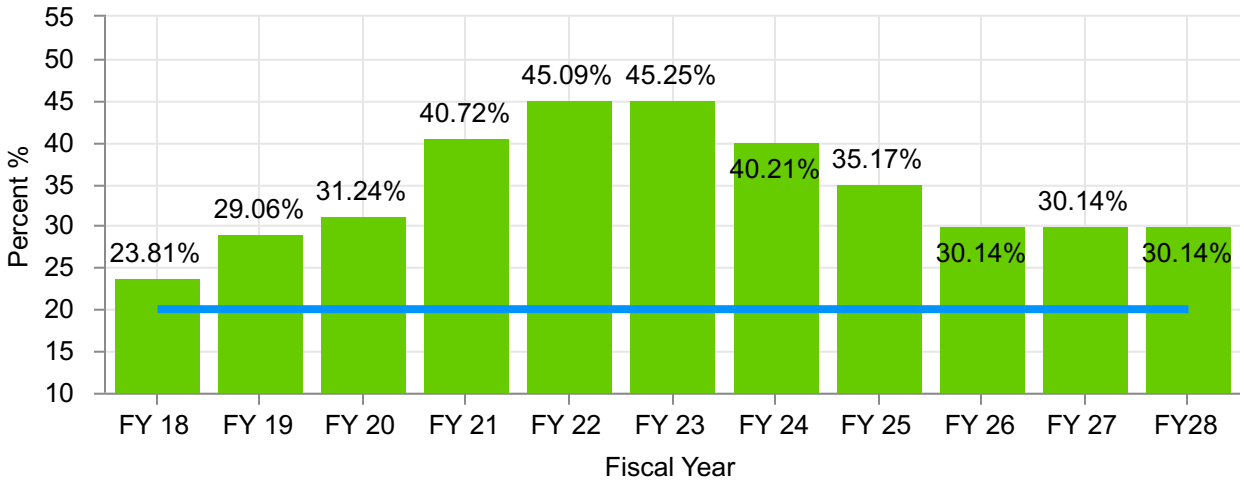
Under the new methodology, there are two metrics that contribute to financial performance. Available Fund Balance Ratio (“AFBR”) = (Available Fund Balance + Net Current Assets/Revenue) and Liquidity Ratio (“LR”) = (Unrestricted Cash/Revenue). For Aa credits, AFBR ranges from 25-35, and LR ranges from 30-40%.

The City was evaluated by Moody’s under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody’s calculated the City’s AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change in methodology will now consider revenues and net assets from business-type activities in these calculations. **As such, the City’s general obligation rating will now be directly impacted by the financial performance of enterprise funds. Establishing rates and charges adequate to provide both debt service coverage and significant liquidity will be necessary to maintain the City’s ratings.**

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)	New Moody's Methodology	Reason for change from previous Fiscal Year
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.
FY 2022	49.16%	45.09%	Increase due to American Rescue Plan Act funds received ($13.2 million), capital projects not expended before the end of the FY, and vacant positions.

Fund Reserve as a Percent of General Fund and Enterprise Fund Revenue
New Moody's Methodology



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 2023, the City of Dubuque will have a general fund reserve of 50.18% of general fund revenues as a percent of general fund revenues computed by the accrual basis or 45.25% of general fund, debt service, and enterprise fund revenues as computed by the accrual basis methodology now used by Moody's Investors Service. The general fund reserve cash balance is projected to be $35,323,431 on June 30, 2023 as compared to the general fund reserve balance on an accrual basis of $35,459,518. The general fund reserve balance on an accrual basis exceeds 22% in FY 2023, which is the margin of error used to ensure the City always has a general fund reserve of at least 20% as computed by Moody's Investors Service.

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

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Contribution	$—	$—	$—	$—	$—	$—	$—	$—
City's Spendable General Fund Cash Reserve Fund Balance	$31,089,468	$41,259,518	$35,459,518	$29,659,518	$23,859,518	$18,059,518	$18,059,518	$18,059,518
% of Projected Revenue (Moody's)	40.72%	49.16%	50.18%	41.97%	33.76%	25.56%	25.56%	25.56%

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.

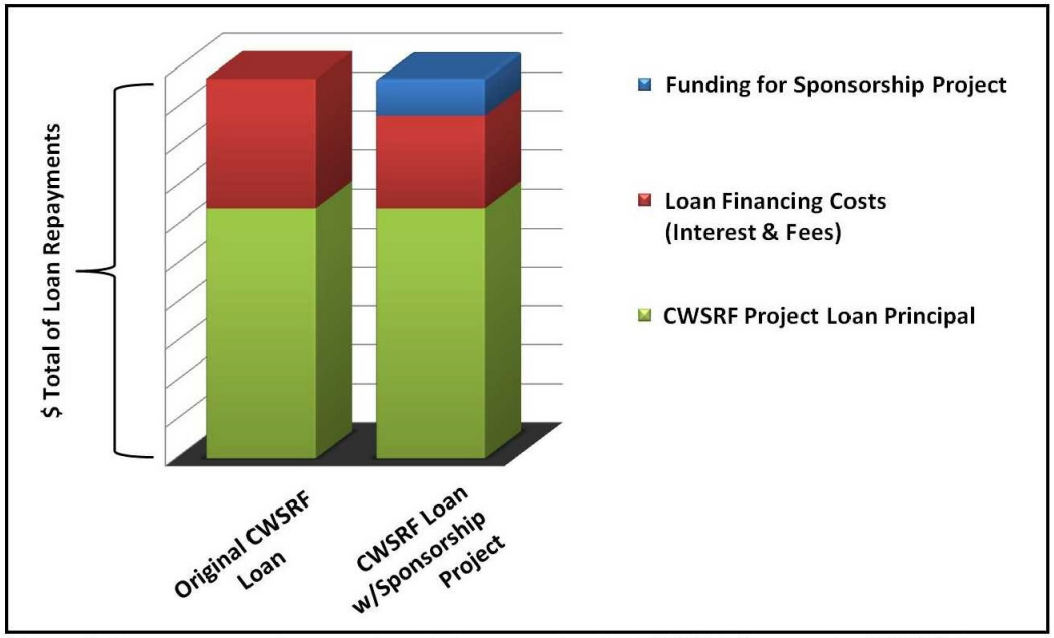


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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 2023) budget process covered Fiscal Year 2023 through 2027 and is $255,784,207. The adopted five-year CIP for the upcoming budget process (Fiscal Year 2024) will cover Fiscal Year 2024 through 2028 and will be $298,808,622. This is a $43,024,415 (16.82%) increase.

FY 2023-2027 Capital Improvement Program (CIP) compared to the FY 2024-2028 Capital Improvement Program is as follows:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
FY23 CIP	$69,262,412	$53,256,222	$50,966,804	$40,621,920	$41,676,849	—	$255,784,207
FY24 CIP	—	$76,554,143	$71,087,769	$75,520,844	$42,209,517	$33,436,349	$298,808,622
$ Difference	—	+$23,297,921	+$20,120,965	+$34,898,924	+$532,668	—	$43,024,415
% Change	—	+43.75%	+39.48%	+85.91%	+1.28%	—	16.82%

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

Fiscal Year 2024 will be the seventeenth 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 2024 Stormwater User Fee is proposed to increase from $9.00 per SFU to $10.00 per SFU, a 11.11% increase.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Adopted Per Ordinance 21-12	$8.50	$9.00	$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	$9.00
Adopted Per Ordinance 21-20	$—	$—	$—	$—	$—	$8.29	$8.29	$8.29	$8.29
Adopted Per Ordinance 10-21	$—	$—	$—	$—	$—	$—	$8.85	$8.85	$8.85
Adopted Per Ordinance	$—	$—	$—	$—	$—	$—	$—	$9.00	$9.00
FY 2024 Recommended	$—	$—	$—	$—	$—	$—	$—	$—	$10.00
% Change From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-7.89%	-1.67%	0.00%	+11.11%

* The 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	Complete
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 2024
12	17th Street Storm Sewer Improvements	Complete from Elm St. to Heeb St.

Each of the 12 phases provides some incremental benefit. But the risk of flash flooding remains until all 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 and commitment of the City of Dubuque City Council to implement the various phases of the project, private investment in the Bee Branch Watershed has eclipsed $200 million. This non-public investment by private developers includes undertakings such as the Caradco, Novelty Ironworks, Betty Building, Voices Building, Power Plant, Foundry, Farley Loetscher, Kirby Building and Wilmac Building projects in the Historic Millwork District; Washington Neighborhood projects such as the St. Mary’s Campus, Corner Grill, Rusk Building, Conlin Building, Welu Building, Richards Building, High Building, Streinz Building, Widmeier Building and Engine House; and 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 (2024-2028) City Council Goals** and **2022-2024 Policy Agenda, established by the City Council August, 2022.**

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 2022 - 2024

Top Priority (in alphabetical order)

- Air Service future Strategy and Action Plan
- Chaplain Schmitt Island master Plan Implementation
- City Workforce Retention and Attraction: Direction and Funding
- Climate Action Plan Implementation
- Comprehensive Fire Stations Locations: Study, Report, Direction, Funding
- Street Program: Direction and Funding

High Priority

- Catfish Creek Sanitary Sewer Project: Debt Policy Direction, Phasing, and Funding
- Central Avenue Revitalization Plan: Adoption, Direction, and City Actions
- Five Flags: Options, Funding Mechanism, Direction, and Next Steps
- Housing Incentive Policy: Review and Direction
- Poverty Prevention and Reduction Plan Implementation
- Poverty Prevention and Reduction Plan Implementation
- Sutton Pool Staffing and Operational Needs: Future Direction and Funding

Attachment 3 provides a summary of these projects organized by City Council's five-year goals and Fiscal Year 2024 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 2024-2028 CIP is substantially the same as previous fiscal years. First, an index referencing the 2024-2028 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 2022 and the adopted budget in Fiscal Year 2023. 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 "2029". 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 "2029" 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 2028." If a project is annual the "2029" 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 2025 through Fiscal Year 2028 projects, as well as to add projects for Fiscal Year 2029.

A ranking system was established in Fiscal Year 2019 to more readily identify capital projects that directly meet City Council Goals and Priorities and address City needs. This ranking process also included several collaborative meetings with staff to determine which projects should be recommended for funding with the limited resources available.There are many capital projects that have been added to meet City Council Goals and Priorities and address City needs ($81,494,787). Those new projects that appear in the five-year CIP are as follows:

Department	New Project		Total CIP
Fire	Administration Office Update	$	300,000
Fire	Zoll Cardiac Monitors	$	290,000
Fire	Bunk Room Remodel	$	495,000
Fire	Fire Boat Replacements	$	400,000
Fire	Storage Sheds	$	36,000
Fire	Tuck Pointing, Sealing and Exterior Maintenance at all Fire Stations	$	200,000
Fire	Building Maintenance at Fire Station 3	$	28,363
Fire	Station 5 Bathroom Remodel	$	15,300
Fire	Station 6 Off Street Parking Lot	$	73,000
Parks	All Parks- Replace Trash Cans	$	80,000
Parks	EB Lyons- Stain, Patio, Ridge Beam	$	60,000
Parks	Valentine Park Land Acquisition	$	120,000
Parks	Veterans Park Pickleball Improvements	$	50,000
Parks	Welu Park Replace Play Unit	$	150,000
Parks	Industrial Center Native Plantings	$	80,000
Parks	Drinking Fountains	$	80,000

Department	New Project		Total CIP
Parks	Greenhouse- Replace Lexan	$	70,000
Parks	Town Clock Lighting	$	10,000
Recreation	Sutton Pool- Operational Projects	$	200,000
Recreation	Bunker Hill Tee Improvements	$	30,000
Conference Center	Improvements Necessitated at Management Changeover	$	500,000
Ice Center	Emergency Light and Ventilation	$	74,000
Library	Water Pipe Replacement	$	110,575
Water	North Cascade Road 3rd Pressure Zone	$	853,500
Water	Private Lead Line Replacement	$	32,196,000
Water	Water Treatment Boiler Replacements	$	325,000
Water	Water Treatment Plant Roof Replacement	$	825,000
Water	West 32nd Development Water Main Diameter and 4th Pressure Zone Loop	$	216,000
Water	Third Pressure Zone Connection	$	1,004,000
Water	Source Water PFA's Reduction Project	$	4,400,000
Water	Source Water PFA's Reduction Project- Carbon Filter Rehabilitation	$	9,600,000
Water & Resource Recovery Center	HVAC Replacement	$	250,000
Airport	Extend Runway 18/36	$	645,000
Public Works	Wheel Loader Purchase	$	510,275
Public Works	Sign Room Exhaust Project	$	17,200
Public Works	Caulk and Sealant Replacement Project	$	115,000
Public Works	Landfill Gas Field Well Leachate Pump	$	125,000
Public Works	Landfill Cell 9 Abutment Phase 2	$	1,100,000
Public Works	Landfill Cell 10	$	3,855,000
Public Works	Landfill Excavator Replacement #3476	$	497,071
Public Works	Landfill Weed Tractor Replacement #3457	$	119,928
Public Works	Landfill Wheel Loader Replacement	$	434,637
Public Works	Landfill Bulldozer Rebuild	$	400,000
Public Works	Landfill Compactor Rebuild #3471	$	450,000
Public Works	Landfill Gas System Air Compressor	$	25,394
Engineering	Dubuque Industrial Center Chavenelle Sewer Extension through McFadden Farm to Pennsylvania	$	1,733,000
Engineering	Dubuque Industrial Center Chavenelle Sewer Extension to Pennsylvania	$	221,500
Engineering	Coates Street Sanitary Sewer Relocation	$	60,000
Engineering	Brunskill Road Collector Sewer Reconstruction	$	300,000
Engineering	Broadway Sanitary Sewer Improvements	$	112,500
Engineering	North End Storm Sewer Improvements	$	115,000
Engineering	Water Plant Flood Protection System	$	125,000
Engineering	Century Drive Storm Sewer Reconstruction	$	220,000
Engineering	Embassy West Storm Sewer Improvements	$	135,000
Engineering	Bergfeld Pond Detention Basin Outlet Structure Improvements	$	143,000
Engineering	Roundabout Projects Development	$	2,000,000
Engineering	Pennsylvania Avenue and Radford Road Intersection Roundabout	$	25,000
Engineering	Hillcrest Road Sidewalk	$	145,000
Engineering	Riverfront Lease Improvement	$	165,000
Engineering	Public Electric Vehicle Chargers	$	210,600

Department	New Project		Total CIP
Engineering	JFK/32nd Intersection Traffic Signal Construction	$	612,000
Engineering	Engineering Department Materials Testing Lab Renovation	$	63,500
Engineering	City Hall North Basement Wall Waterproofing	$	22,000
Engineering	ADA Compliance and Facilities Management Consulting	$	150,000
Economic Development	Development of McFadden Properties - Grading	$	12,468,800
Parking	Port of Dubuque Parking Lot Resurfacing	$	585,000
Housing	Lincoln Elementary Wellness Project	$	366,644
Housing	Permit, Plans, and Rental Licensing Software	$	100,000
	TOTAL	**$**	**81,494,787**

[1]Recreation FY23 Amended Budget includes $373,167 in pool related maintenance capital projects.

The Capital Improvement requests that were previously funded in the five-year CIP that are not included in this five-year CIP total $33,253,426. 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, $25,803,176 are identified as deferred maintenance items, delineated with an asterisks below. The removed CIPs are as follows:

Department	Existing Project Not Funded		Total CIP	
Fire	Station 6 Roof Replacement and Stairwell Addition	$	704,937	*
Fire	Station 5 Off Street Parking Lot	$	176,000	*
Parks	Pebble Cove Park Development	$	229,000	
Parks	All Parks - Paint Light Poles	$	45,000	*
Parks	Allison Henderson Storm Water Project	$	110,000	*
Parks	Chaplain Schmitt Island - Landscaping	$	50,000	
Parks	Chaplain Schmitt Island - Entrance Sign	$	72,500	
Parks	Eagle Point Park - Stone Work	$	213,323	*
Parks	Eagle Point Park - Riverfront Pavilion Restoration	$	102,900	*
Parks	Eagle Point Park - Clear Trees from Bluff	$	50,000	*
Parks	Flora Park - Replace Lights on Tennis Courts	$	102,000	*
Parks	Forestry - Replace Roof	$	55,000	*
Parks	Ham House Masonry and Metal Roof	$	125,000	*
Parks	Hilltop Park - Replace Play Unit	$	97,500	*
Parks	Marshall Park - Replace Play Unit	$	153,000	*
Parks	Miller Riverview Park - Quick Connects for Pedestals	$	44,000	
Parks	Miller Riverview Park - Pave Secondary Roads and Concrete Campsites	$	220,000	*
Parks	Teddy Bear Park - Play Equipment	$	153,000	*
Parks	Highway 20 Irrigation	$	25,000	
Parks	Maintenance Headquarters - Wash Bay	$	25,000	
Parks	Paint Railings	$	40,000	*
Parks	Install and/or Replace Park Name Signs	$	105,000	*
Parks	Electric Locks - Restrooms	$	75,000	
Parks	Parks Fleet Automated Vehicle Location	$	76,000	

Department	Existing Project Not Funded	Total CIP	
Parks	Grandview Avenue Boulevard Landscape Renovation Plan	$ 55,000	*
Recreation	Flora and Sutton Swimming Pools Additional Maintenance[1]	$ 135,000	*
Recreation	Flora and Sutton Water Playground Replacements	$ 157,500	*
Recreation	Flora and Sutton Renovate Locker Rooms	$ 396,000	*
Recreation	Bunker Hill Golf Course - Range Project	$ 107,200	
Conference Center	Paint Interior Rooms and Areas	$ 86,200	*
Conference Center	Concrete Restoration, Raising, and Caulk	$ 292,000	*
Conference Center	Wood Bench Replacement	$ 25,000	*
Conference Center	Furniture Upholstery	$ 30,000	*
Conference Center	Trash Compactor Rehab	$ 30,700	*
Conference Center	Replace Clouds	$ 91,800	*
Conference Center	Replace Exterior Building Sign	$ 40,000	*
Conference Center	Paint Bridge	$ 38,000	*
Conference Center	Repaint Exhibit Hall Airwalls	$ 42,500	*
Conference Center	Stage and Riser Replacement	$ 80,000	*
Conference Center	Window Panel Replacements	$ 17,600	*
Water	Water Main Relocation for Sanitary Sewer Manhole Project	$ 105,000	*
Water	Maintenance of Public Water Mains During Stone Retaining Wall Repair	$ 80,000	*
Water	Water Storage Maintenance Program	$ 1,595,000	*
Water	Creek Crossing Restoration	$ 179,154	*
Water	Althauser St and Eagle ST Water Main Improvements	$ 678,565	*
Water	Water Treatment Plant and Pump Station Pipe Rehabilitation	$ 50,000	*
Water	Kennedy Road to Tanzanite Drive Connection (Zone 3 to 4) with Pump Station	$ 2,609,932	
Airport	Old Maintenance Shop Building	$ 87,500	*
Airport	Construct Land Side Storage Lot	$ 123,000	
Airport	SRE Building Vehicle/Equipment Lift	$ 28,000	*
Airport	Storm Drain Improvements	$ 45,116	*
Public Works	Backhoe Loader Purchase	$ 206,000	*
Engineering	Cedar Cross Road Storm Sewer Construction (Street Program)	$ 317,000	*
Engineering	32nd Street Multimodal Corridor Access Improvements	$ 35,000	
Engineering	North Cascade Road Reconstruction	$ 4,592,675	*
Engineering	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	$ 4,647,776	*
Engineering	Port of Dubuque - Security Camera Expansion	$ 20,000	
Engineering	Harbor Area Maintenance - Dredging	$ 233,000	*
Engineering	Bee Branch Greenway Fitness Loop	$ 130,000	
Engineering	City Facility Integrated Access Control and Security System Upgrade	$ 228,014	

Department	Existing Project Not Funded		Total CIP	
Economic Development	Kerper Boulevard Revitalization	$	150,000	
Economic Development	Central Avenue Corridor Streetscape Master Plan Implementation	$	1,261,012	
Transportation Services	Vehicle Replacement	$	8,881,230	*
Housing	Rental Dwelling Rehabilitation Programs	$	300,000	
Housing	Downtown Urban Renewal Area Non-Profit Accessibility Assistance Program	$	900,000	
City Manager's Office	Community Green House Gas Inventory and Climate Action Planning	$	126,792	
City Manager's Office	Renew DBQ: Low-Income Solar Pilot Project	$	320,000	
City Manager's Office	Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance	$	650,000	
	Total	**$**	**33,253,426**	
	Total Deferred Maintenance	*$*	*25,803,176*	

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 ($21,887,436). Of those $4,530,658 are identified as deferred maintenance, delineated with an asterisks below. CIP requests that were not funded include:

Department	New Project Not Funded	Total CIP	
Parks	North Fork Trail Park Development	$229,000	
Parks	Granger Creek Nature Trail - Asphalt Trail	$365,000	
Parks	Roosevelt Park Redevelopment	$35,000	
Parks	All Parks - Cameras/Code Blue Phones	$225,416	
Parks	EB Lyons Center - Roof Rehabilitation	$60,000	*
Parks	Eagle Point Park - Renovate Log Cabin	$111,000	*
Parks	Eagle Point Park - Accessible Walkway to the Log Cabin Pavilion	$376,000	
Parks	Eagle Point Park - Nature Trail Project	$50,000	
Parks	Eagle Point Park - Light Trolley Line Trail	$155,000	
Parks	Eagle Point Park - Native American Room Restoration	$122,000	*
Parks	Eagle Point Park - Develop Wading Pool Replacement Plans	$422,000	*
Parks	FDR Park - Native Landscape Installation	$62,000	
Parks	Storybook Zoo Playground Replacement	$110,000	*
Parks	Usha Park Development	$125,000	
Parks	Valentine Park Pavilion Installation	$55,000	
Parks	Valley High Park - Replace Play Unit	$150,000	*
Parks	Veterans Park Frisbee Golf Course Improvements	$30,000	*
Parks	Highway 20 Replace Roses/Landscaped Areas	$100,000	*
Parks	Installation of Flag Poles in Community Parks	$75,000	
Parks	Re-landscape Locust Street Connector	$30,000	*
Parks	Second Dog Park Planning	$76,000	
Parks	Parks - Irrigation to Planters and Flower Beds	$150,000	
Parks	Greenhouse - Remove Trees on Hillside	$25,000	*
Parks	Welcome Sign East	$61,000	

Department	New Project Not Funded	Total CIP	
Parks	Welcome Sign North	$61,000	
Parks	Roosevelt Park Redevelopment	$35,000	
Recreation	Bunker Hill Irrigation Project Phase 3 - Price Increase	$66,000	*
Recreation	Bunker Sand Trap Repair/Removal	$50,000	*
Recreation	Bunker Hill #7 Fairway Fencing	$15,000	*
Recreation	Port of Dubuque - Signage Replacement	$20,000	*
Recreation	Comiskey Building Restroom Expansion	$112,500	
Conference Center	Landscape Renovations	$56,500	*
Conference Center	Pipe and Drape Additions	$20,500	*
Conference Center	Support Column Repairs	$22,000	*
Ice Arena	Ice Arena - LED Lighting Improvements	$53,000	*
Library	Rear Exterior Painting	$35,000	*
Library	Library Landscaping and Plaza Redesign	$93,971	*
Library	Underground Storage Tank Removal	$82,500	*
Library	Boiler Exhaust Stack Rehabilitation	$163,500	*
Library	Carnegie Stout Building Tuck Pointing	$155,600	*
Water	Cal-Val Link2Valves Maintenance Program for Water Distributions Specialty Valves	$29,887	*
Water	Ice Harbor Drive Water Main Relocation	$516,537	
Water	Military Road Water Tower (2 Million Gallon) and Military Road Water Main	$8,375,000	
Water	Rockadale Road 16" Water Main Install (Kehl Court to Old Mill Road)	$1,489,000	
Water	Southwest Arterial (Key West Drive to Silverwood Drive) 16" Water Main Installation	$2,037,000	
Water	Valve Exercising and Condition Assessment Program	$976,400	*
Water	Vehicle #4911 Tandem Dump Truck Replacement	$155,000	*
Water	Vehicle #4929 Back-Hoe Replacement	$255,000	*
Water	Vehicle #4933 Double Axle Trailer	$23,000	*
Airport	Additional Terminal Parking	$2,278,825	
Engineering	24th Street Roadway Paver Stabilization	$ 99,000	*
Engineering	Seippel Road Reconstruction	$280,000	*
Engineering	Rockdale Road Reconstruction - Maquoketa Dr to South Pointe Development	$200,000	*
Engineering	Century Drive Reconstruction	$50,000	*
Engineering	Pennsylvania Avenue and Radford Road Intersection Roundabout	$25,000	*
Engineering	Schmitt Island Trail Network Expansion	$85,000	
Engineering	ADA Curb Ramp Construction Project	$63,000	
Engineering	Bee Branch Greenway Park Signage	$64,000	
Engineering	Mobility Improvements Implementation	$162,000	
Engineering	Third Street Overpass Decorative Railing Re-Painting Project	$130,000	*
Engineering	Engineering Department FF&E Replacement	$93,000	*
Engineering	City Hall Landscape Enhancement Project	$23,500	
Engineering	City Hall Elevator Replacement	$220,800	*
Information Services	Microsoft 365 Assessment	$ 15,000	

Department	New Project Not Funded	Total CIP
	Total	**$21,887,436**
	Total Deferred Maintenance	*$4,530,658*

Notable FY2024 Capital Improvement Projects

Department	Project Title	Total City Investment FY2024-FY2028	Page
Fire	Ladder Truck & Pumper	$3,440,000	1
Fire	Fire Station Expansion	$4,773,700	3
Fire	Ambulance Replacement	$344,000	6
Fire	Fire Boat Replacement	$400,000	13
Parks	Chaplain Schmitt Island - Iowa Amphitheater	$6,000,000	23
Parks	Replace Play Units	$240,000	32&38
Parks	Reimagine Comiskey	$1,245,000	24
Parks	Low/Mod Income Park Improvements	$810,000	19
Parks	Ash Tree Removal/Replc	$239,979	39
Civic Center	Five Flags Building Improv	$23,404,000	51
Recreation	Pool Tank Resurfacing and Sutton Playground Resurfacing	$167,000	52
Conference Center	Roof Restoration	$770,000	65
Conference Center	Improvements Necessitated at Management Changeover	$500,000	69
Water	Water Meter Replacement Program	$1,448,450	72
Water	Private Lead Line Replacement	$32,196,000	88
Water	Source Water PFAS Reduction Project	$4,200,000	93
Water	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	$3,500,000	94
W&RRC	Final Clarifier Rehab	$1,500,000	95
W&RRC	Sidestream Nitrogen Removal	$4,000,000	97
W&RRC	Sidestream Phosphorous Removal	$4,785,000	98
Airport	Reconstruct Taxiway A	$26,308,640	104
Public Works	Curb Ramp Program	$2,731,098	114
Public Works	Cab-Over Solid Waste Vehicles	$2,400,774	135
Engineering	Cedar and Terminal Street Lift Station and Force Main	$3,700,000	164
Engineering	Old Mill Road Lift Station	$22,243,912	173
Engineering	Catfish Creek Sewershed Interceptor Sewer	$7,193,445	175
Engineering	Bee Branch Creek Gate & Pump Replacement	$3,910,420	185
Engineering	East - West Corridor	$5,481,806	199
Engineering	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	$4,647,776	210
Engineering	Roundabout Projects Development	$2,000,000	211
Engineering	Federal Building Renovation	$6,775,675	253
Economic Development	Greater Downtown URD Incentive & Rehab Programs	$2,500,000	265
Economic Development	Central Avenue Streetscape Master Plan Implementation	$1,021,105	268
Economic Development	Development of McFadden Properties - Grading	$10,732,518	273
Transportation	Smart Parking System	$2,435,000	277
Transportation	Parking Ramp Major Maintenance Repairs	$3,454,000	280
Housing	Assistance for Homeownership	$5,275,521	282
Housing	Washington Neighborhood Home Purchase Program	$1,632,870	284

Department	Project Title	Total City Investment FY2024-FY2028	Page
Public Information	Aerial Orthophotography and Lidar	$217,950	260
Information Services	Data Center	$384,000	304

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 2024-2028 version of the City's Capital Improvement Program. Special thanks go to Chief Financial Officer, Jennifer Larson; Budget/ Financial Analysts, Nathan Kelleher, Joe Link and Robyn Hosch; Executive Assistant, Stephanie Valentine; Administrative Assistant Mia Burbach; Finance Confidential Account Clerk, Kaia Humpal. 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 2024-2028 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PERCENT
Current Revenue							
Rental Dwelling Rehab Loan Repayments	30,000	30,000	30,000	30,000	30,000	150,000	0.05 %
Homeownership Loan Repayments	4,000	4,000	5,000	5,000	5,000	23,000	0.01 %
Historic Preservation Loan Repayments	7,000	7,000	7,000	7,000	—	28,000	0.01 %
Washington Neighborhood Loan Repayments	40,000	40,000	40,000	40,000	40,000	200,000	0.07 %
Insurance and Other Reimbursements	10,000	10,000	—	10,000	10,000	40,000	0.01 %
Golf Revenue	10,000	10,000	25,000	10,000	10,000	65,000	0.02 %
Subtotal Current Revenue	**101,000**	**101,000**	**107,000**	**102,000**	**95,000**	**506,000**	**0.17 %**
Cable TV	14,800	7,800	6,520	7,800	9,400	46,320	0.02 %
Internal Service Funds-City Garage	20,139	281,999	60,620	9,400	0	372,158	0.12 %
Landfill Fund	5,528,471	157,420	1,261,714	934,700	4,221,965	12,104,270	4.05 %
Transit Fund	33,229	17,933	20,532	20,362	11,160	103,216	0.03 %
Parking Enterprise Fund	21,819	—	2,300	4,074	14,040	42,233	0.01 %
Solid Waste Collection	314,454	203,004	239,543	381,709	376,343	1,515,053	0.51 %
Sanitary Sewer Utility	3,687,920	1,273,185	884,820	2,268,715	5,840,530	13,955,170	4.67 %
Salt Operations Utility	79,471	0	0	0	0	79,471	0.03 %
Stormwater Utility Fees	399,920	509,805	999,590	836,820	691,360	3,437,495	1.15 %
Water Utility Fund	2,705,110	1,785,560	1,513,922	1,800,000	2,700,000	10,504,592	3.52 %
Current Revenue-Utility/Enterprise	**12,805,333**	**4,236,706**	**4,989,561**	**6,263,580**	**13,864,798**	**42,159,978**	**14.11 %**
Airport Customer Facility Charge	—	—	—	—	—	0	0.00 %
Sales Tax 20%	3,507,867	1,432,459	1,225,959	1,243,697	1,358,999	8,768,981	2.93 %
Sales Tax 30%	3,536,108	3,567,459	3,511,892	3,749,950	3,674,505	18,039,914	6.04 %
SRF Bonds-Water Fund Abated	8,953,650	11,951,050	10,897,018	6,129,550	1,400,970	39,332,238	13.16 %
SRF Bonds-Sewer Fund Abated	4,228,710	17,455,500	16,923,645	3,187,585	1,457,400	43,252,840	14.48 %
SRF Bonds-Stormwater Abated						0	0.00 %
GO Bonds - Solid Waste Collection	148,000	214,269	264,561	100,000	115,000	841,830	0.28 %
GO Bonds-Sales Tax 20%	3,009,134	788,130	2,306,654	3,740,502		9,844,420	3.29 %
GO Bonds-GDTIF	7,288,277	9,845,087	14,338,105	9,831,685		41,303,154	13.82 %
Total Construction	**32,460,546**	**45,637,381**	**55,350,212**	**27,982,969**	**8,162,509**	**169,593,617**	**56.76 %**
Community Development Funds	678,632	498,012	395,000	395,000	395,000	2,361,644	0.79 %
FAA Total	9,407,700	7,093,170	7,518,906	390,532	—	24,410,308	8.17 %
Federal American Rescue Plan Act Funds	2,313,590	—	—	—	—	2,313,590	0.77 %
Federal Airport American Rescue Plan Act Funds	768,482	—	—	—	—	768,482	0.26 %
Federal Assistance	675,772	—	—	—	600,000	1,275,772	0.43 %
Federal Lead Paint/ Healthy Homes/	1,575,000	1,548,500	1,348,500	—	—	4,472,000	1.50 %
Federal--STP Funds	**0**	**0**	**0**	**0**	**0**	**0**	**0.00 %**
Total Federal	15,419,176	9,139,682	9,262,406	785,532	995,000	35,601,796	11.91 %
Iowa Finance Authority	229,974	229,974	229,974	229,974	229,974	1,149,870	0.38 %
Road Use Tax	711,777	—	—	127,001	—	838,778	0.28 %

SOURCE OF FUNDS IN CAPITAL BUDGET	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PERCENT
State Flood Mitigation Grant	4,035,420	225,000	—	—	3,956,000	8,216,420	2.75 %
State Airport Grant						0	0.00 %
Other State Funding- IDOT & Trails	**3,098,954**	**1,966,926**	**1,120,000**	**1,780,000**	**1,860,000**	**9,825,880**	**3.29 %**
Total State	8,094,314	2,421,900	1,349,974	2,156,278	6,045,974	20,068,440	6.72 %
DRA-Gaming Receipts	0	0	0	0	0	0	0.00 %
DRA-Distribution of Surplus	**0**	**530,326**	**834,960**	**382,893**	**0**	**1,748,179**	**0.59 %**
Total DRA	0	530,326	834,960	382,893	0	1,748,179	0.59 %
Greater Downtown TIF Payments	5,005,269	2,530,537	1,925,663	615,036	1,216,221	11,292,726	3.78 %
English Ridge Housing TIF Payments	243,614	319,117	336,209	354,103	372,838	1,625,881	0.54 %
Rustic Point Housing TIF Payments	47,194	60,173	93,738	111,548	157,898	470,551	0.16 %
South Pointe Housing TIF	199,230	256,076	311,614	351,789	369,264	1,487,973	0.50 %
Dubuque Industrial West TIF	0	1,735,000	0	2,392,521	253,184	4,380,705	1.47 %
North Cascade Housing TIF	**206,877**	**561,239**	**0**	**0**	**0**	**768,116**	**0.26 %**
Total TIF Funds	5,702,184	5,462,142	2,667,224	3,824,997	2,369,405	20,025,952	6.70 %
Private Participation	**1,305,090**	**86,282**	**88,007**	**89,768**	**591,563.36**	**2,160,710**	**0.72 %**
Homeownership Sale Proceeds	180,000	180,000	180,000	180,000	180,000	900,000	0.30 %
Ind. Parks Land Sales- Dubuque	**371,500**	**3,252,350**	**371,500**	**371,500**	**371,500**	**4,738,350**	**1.59 %**
Total Land Sales	551,500	3,432,350	551,500	551,500	551,500	5,638,350	1.89 %
Special Assessments	**115,000**	**40,000**	**320,000**	**70,000**	**760,600**	**1,305,600**	**0.44 %**
Total Spec. Assessment	**115,000**	**40,000**	**320,000**	**70,000**	**760,600**	**1,305,600**	**0.4 %**
GRAND TOTAL	**76,554,143**	**71,087,769**	**75,520,844**	**42,209,517**	**33,436,349**	**298,808,622**	**100 %**

Attachment 2

FISCAL YEAR 2024 - 2028 CIP BUDGET GROUPED BY STATE PROGRAMS

The Fiscal Year 2024-2028 Capital Improvement Program totals $298,808,622. The following table summarizes expenditures for each State program by year.

FISCAL YEAR 2021-2025 CIP CAPITAL IMPROVEMENT PROGRAM

PROGRAM	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5 YEAR TOTAL	PERCENT OF TOTAL
Public Safety	4,528,724	919,920	1,949,760	3,851,000	0	11,249,404	3.8%
Public Works	20,503,569	16,414,335	13,495,972	6,245,056	7,214,505	63,873,437	21.4%
Culture & Recreation	6,551,112	6,957,753	10,394,322	9,624,000	758,979	34,286,166	11.5%
Community & Econ. Devl.	6,809,042	7,137,312	9,795,256	5,485,156	3,391,379	32,618,145	10.9%
General Government	3,594,792	2,951,211	5,219,762	1,164,819	900,055	13,830,639	4.6%
Business Type	34,566,904	36,707,238	34,665,772	15,839,486	21,171,431	142,950,831	47.8%
TOTAL	76,554,143	71,087,769	75,520,844	42,209,517	33,436,349	298,808,622	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 – Office of Equity and Human Rights, Health Services, Purchase of Services
Culture and Recreation – Parks, Civic Center, Conference Center, Ice 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 Shared 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 2024-2028 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: Air Service Future Strategy and Action Plan
Priority classification: Top Priority
CIP projects supporting this Priority: This priority is supported through the proposed FY24 Airport operating budget and CIPs located on p 104-108.

VIBRANT COMMUNITY: HEALTHY & SAFE

Priority: Poverty Prevention and Reduction Plan Implementation
Priority classification: High Priority
CIP projects supporting this Priority: Low Income Small Business Grant (272). This priority is also supported through the proposed FY24 Operating Budget in the Office of Shared Prosperity & Neighborhood Support, Economic Development, Leisure Services, Human Rights, and Housing departments.

LIVABLE NEIGHBORHOODS & HOUSING: GREAT PLACE TO LIVE

Priority: Comprehensive Fire Stations Locations: Study, Report, Direction, and Funding
Priority classification: Top Priority
CIP projects supporting this Priority: Fire Station Expansion/Relocation (3)

Priority: Central Avenue Revitalization Plan: Adoption, Direction, and City Actions
Priority classification: High Priority
CIP projects supporting this Priority: Greater Downtown Housing Creation Grant Program (265), Downtown Rehabilitation Grant Program (267), Central Ave Corridor Streetscape Master Plan Implementation (268), Central Ave Housing Forgivable Loan (271),

Priority: Housing Incentive Policy: Review and Direction
Priority classification: High Priority
CIP projects supporting this Priority: Greater Downtown Housing Creation Grant Program (265),

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

Priority: City Workforce Retention and Attraction: Direction and Funding
Priority classification: Top Priority
CIP projects supporting this Priority: This priority is supported through the proposed FY24 Human Resources and City Managers Office operating budgets as well as the efforts of all City departments.

SUSTAINABLE ENVIRONMENT: PRESERVING & ENHANCING NATURAL RESOURCES

Priority: Climate Action Plan Implementation
Priority classification: Top Priority
CIP projects supporting this Priority: Construct Airport Solar PV System (108), Electric Vehicle Charging Infrastructure (136), Water Plant Flood Protection System (188), Complete Streets Elements (220), Public Electric Vehicle Chargers (229)

Priority: Catfish Creek Sanitary Sewer Project: Debt Policy Direction, Phasing, and Funding
Priority classification: High Priority

CIP projects supporting this Priority: Catfish Creek Sewershed Interceptor Sewer Improvements (175), Old Mill Road Lift Station & Force Main (173), Granger Creek Lift Station Improvements (174)

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
Priority classification: Top Priority
CIP projects supporting this Priority: Chaplain Schmitt Island – Iowa Amphitheater (23)

Priority: Five Flags: Options, Funding Mechanism, Direction, and Next Steps
Priority classification: High Priority
CIP projects supporting this Priority: Five Flags Building Improvements (51)

Priority: Sutton Pool Staffing and Operational Needs: Future Direction and Funding
Priority classification: High Priority
CIP projects supporting this Priority: Sutton Pool – Operational Projects (55)

CONNECTED COMMUNITY: EQUITABLE TRANSPORTATION, TECHNOLOGY, INFRASTRUCTURE & MOBILITY

Priority: Street Program: Direction and Funding
Priority classification: High Priority
CIP projects supporting this Priority: Asphalt, Concrete, and Curb Replacement Program (113-116), Engineering Streets CIPs (197-206)

MANAGEMENT IN PROGRESS AND MAJOR PROJECTS:

The following are projects that were identified as the 2022 - 2024 Management in Progress and Major Projects by the City Council and are included in the 2024 CIP budget according to one of the Council's goals.

2022 - 2024 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 2023 and proposed FY 2024 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

- Field of Dreams Stadium: Next Steps for City
- Industrial Park Development
  a. West McFadden/Graf Site Infrastructure: Dubuque Industrial Center Chavanelle, Sewer Extensions (155-156), Dubuque Industrial Center McFadden Farm (210)
  b. Crossroads Industrial Park Infrastructure: Dubuque Industrial Center Crossroads – Sanitary Sewer Extension (154), Dubuque Industrial Center Crossroads – New Road Infrastructure (209), Development – Dubuque Industrial Center Crossroads (269)
- Minority-, Women-, Disabled-, and LGBT Business Enterprises (MWDBE) Business Support (including diverse suppliers): Low Income Small Business Grant (272)
- MWDBE) Procurement Policy, Process Revision and Recruitment
- River Cruise Infrastructure and Initial Cruise

Vibrant Community: Healthy & Safe

- 911 Center Accreditation
- Comprehensive Police Transparency Annual Report
- Emergency Communication Transfer to Dubuque County: Policy Direction and City Actions
- Equitable Fines and Fees Reform
- Fire Department Culture Action Plan
- Fire Department Recruitment and Staffing
- National Incident Management System (NIMS) Development and Training: Mayor/City Council and Management Team Implementation
- Police Department Recruitment and Staffing
- Traffic and Security Cameras Deployment: Engineering Traffic CIPs (230-252)

Livable Neighborhoods: Great Place to Live

- Emerald Ash Borer Damage: Update Report & Funding: Ash Tree Removal & Tree Replacement (39)
- Historic Millwork District: Next Steps
- Multicultural Family Center Youth Programs Expansion
- Neighborhood Associations Process/Guidelines: Development
- Unified Development Code Update

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

- Americans with Disabilities Act (ADA) Compliance Transition Report
- Cartegraph Operations Management Software (OMS) System Asset Management System
- City Facilities Security Short-Term Action Plan: Access Codes
- City Legislative Lobbying/Advocacy Agenda 2022
- City Plan and Performance Tracking Software and Reporting Tool
- Digital Signatures Policy
- Downtown City Facilities/Workspace Analysis and Plan: Federal Building Renovation (253)
- Enterprise Resource Planning (ERP) Software Implementation
- Human Resources Modernization: Two Positions
- Organizational Culture Continuous Improvement
  a) Performance Reviews

b) Exit Interviews
c) Consultant Services & Support

Sustainable Environment: Preserving & Enhancing Natural Resources

- Bee Branch Basin Pump Replacement: Been Branch Creek Gate & Pump Replacement (185)
- Bee Branch Greenway Operations and Maintenance: Bee Branch Creek Trail 16th to 9th (223), Ecological Restoration (40)
- Lead and Copper Pipe Rule Compliance Water Sampling and Testing: Private Lead Line Replacement (88)
- Sewer System Infrastructure Asset Master Plan: Engineering Sanitary Sewer CIPs (150-179)
- Pollinator Habitat in Park System: Ecological Restoration (40)
- Water and Resource Recovery Center: Nutrient Trading: Sidestream Nitrogen Removal (97)
- Water Plant and Distribution Systems Condition Assessment/Master Plan

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

- AmeriCorps Support of Grade-Level Reading Initiative
- Boards/Commissions Recruitment Plan
- City Life Program Offered in Spanish
- Homeless Shelter for Men with Children: Construction Completion

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

- Arts and Culture Master Plan Implementation
- Arts Operating Grants Update Report
- Comprehensive Parks Master Plan
- Dubuque Renaissance BIPOC Arts Initiative
- Grand River Center Management Agreement: Leisure Services Conference Center CIPs (62-69)

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- Community Broadband Project: Fiber-to-the-Home: Traffic Signal Interconnect Conduit Replacement (233), Traffic Signal Network Communications Program (243), INET Fiber Replacement Buildout (247), Fiber Optic Conduit – Misc (249), Fiber Infrastructure Management System (250), Broadband Acceleration & Universal Access (251)
- New Buses: Delivery:
- Traffic Signal Synchronization/STREETS Program: Engineering Traffic CIPs (230-252)

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 2023 and proposed FY 2024 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Robust Local Economy: Diverse Business & Jobs with Economic Prosperity

- (none)

Vibrant Community: Healthy & Safe

(none)

Livable Neighborhoods: Great Place to Live

- Hendricks Feed Site Parking Ramp: New Downtown Parking Ramp (276)

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

- Engine House No 1 Remodel Project

Sustainable Environment: Preserving & Enhancing Natural Resources

- Water Department Supervisory Control and Data Acquisition (SCADA) System Overhaul: SCADA & Communications Infrastructure Improvements (80), Lift Station SCDA Improvements (96)

- Water Lines Extension – Southwest Arterial: North Cascade Road – 3rd Pressure Zone (85)

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 Upgrade Project: Phase 1 Construction: Reimagine Comiskey (24)
- Eagle Valley Subdivision Park: Construction
- English Ridge Subdivision Park: Construction
- Five Flags Short-Term Improvements: Five Flags Building Improvements (51)
- Jackson Park Restrooms: Completion

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility
- East/West Corridor Capacity Improvements: East-West Corridor Capacity Improvements (199), University Ave Storm Sewer Reconstruction 9191)
- JFK Road Sidewalks Project: Construction
- Julien Dubuque Bridge Fiber Duct Installation
- Northwest Arterial Upgrade (IDOT Partnership) Phase 2: Construction
- Southwest Arterial Intelligent Transportation System (ITS) Project
- US 151/Wisconsin Bridge Fiber Installation

Attachment 4

Source of Funds and Important Details

The Fiscal Year 2024-2028 CIP presents a financial plan that reflects a $304,738 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 2024-2028 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 $240 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 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 was to 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	Complete
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	82 of 240 Complete

***Project to be redesigned following bidding in early 2022 where the low bid was more than $8 million over the estimate.**
****Construction of additional phases will depend on funding.**

The adopted Fiscal Year 2024-2028 Capital Improvement Program Budgetincludes $3,910,420 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). Additional funding was provided for in the Fiscal Year 2023 Capital Improvement Program Budget.

The adopted Fiscal Year 2024-2028 Capital Improvement Program Budget includes $255,000 for engineering and design in Fiscal Year 2025 and $3,556,000 for construction in Fiscal Year 2028 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).

The adopted Fiscal Year 2024-2028 Capital Improvement Program Budget includes $800,000 for the North End Storm Sewer Improvements as part of the Bee Branch Creek Restoration Project (Phase 10 of the Bee Branch Watershed Flood Mitigation Project).

The adopted Fiscal Year 2024-2028 Capital Improvement Program Budget includes $125,000 for engineering and design in Fiscal Year 2024 for the Water Plant Flood Protection improvements as part of the Bee Branch Creek Restoration Project (Phase 11 of the Bee Branch Watershed Flood Mitigation Project).

Fiscal Year 2024 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 2024 Stormwater User Fee is proposed to increase from $9.00 per SFU to $10.00 per SFU, a 11.11% increase.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Adopted Per Ordinance 21-12	$8.50	$9.00	$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	$9.00
Adopted Per Ordinance 21-20	$—	$—	$—	$—	$—	$8.29	$8.29	$8.29	$8.29
Adopted Per Ordinance 10-21	$—	$—	$—	$—	$—	$—	$8.85	$8.85	$8.85
Adopted Per Ordinance 13-22	$—	$—	$—	$—	$—	$—	$—	$9.00	$9.00
Proposed for FY24	$—	$—	$—	$—	$—	$—	$—	$9.00	$10.00
% Change From Ordinance 21-12	-24.94%	-24.33%	-19.22%	-13.78%	-7.89%	-7.89%	-1.67%	0.00%	+11.11%

* 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 2023 is $1,000,000. The Fiscal Year 2024-2028 CIP anticipates $2,705,110 in Fiscal Year 2024, $1,785,560 in Fiscal Year 2025, $1,513,922 in Fiscal Year 2026, $1,800,000 in Fiscal Year 2027, and $2,700,000 in Fiscal Year 2028.

Water State Revolving Fund Loans will be used to finance sewer projects in FY 2024-2028 as follows: $8,953,650 FY 2024; $11,951,050 FY 2025; $10,897,018 FY 2026; $6,129,550 FY 2027; and $1,400,970 FY 2028. The debt service related to the total $39,332,238 State Revolving Fund Loans over the 5-years will be paid from water fees and offset by reduced payments to Depreciation (Construction Fund). The SRF loans issued for Public Lead Lines is 90% forgivable, a total of $28,976,400 is estimated to be forgiven over the 5-year CIP. The State Revolving Fund Loans support SCADA & Communications Infrastructure Improvement Project, Water Treatment Plant Condition Assessment and Master Plan, Green Alley Water Main Improvements, Water Main Replacements, Private Lead Line Water Main Replacements, Public Lead Line Water Main Replacement, Source Water PFAS Reduction Project Deep Well, Source Water PFAS Reduction Project Granular Filter, and Third Pressure Zone Connection (from Tanzanite Drive to Olympic Heights Pump Station).

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 2024, the Water Fund will only support 12.36% of administrative overhead.

The water fees in FY 2024 are recommended to increase 8.0%; 8.0% 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 2023 was $1,796,419. The Fiscal Year 2024-2028 CIP anticipates $3,687,920 in Fiscal Year 2024, $1,273,185 in Fiscal Year 2025, $884,820 in Fiscal Year 2026, $2,268,715 in Fiscal Year 2027 and $5,840,530 in Fiscal Year 2028.

Sanitary Sewer State Revolving Fund Loans will be used to finance sewer projects in FY 2024-2028 as follows: $4,228,710 FY 2024; $17,455,500 FY 2025; $16,923,645 FY 2026; $3,187,585 FY 2027; and $1,457,400 FY 2028. The debt service related to the total $43,252,840 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 Old Mill Lift Station and Force Main, Twin Ridge Subdivision Lagoon Abandonment, Dubuque Industrial Center Chavenelle Sewer Extension through McFadden Farm to Pennsylvania, Final Clarifier Rehabilitation, W&RRC Boiler #2, Bar Screen Replacement, and RAS and Scum Pump Replacement.

The sewer fees in FY 2024 are recommended to increase 6.0%; 6.0% 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 2024, 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 $4.8 million Greater Downtown TIF borrowing is anticipated in FY 2024-2028 for smart parking, parking ramp major maintenance, 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: $1,488,277 in FY 2024; $1,961,684 in FY 2025; $1,307,558 in FY 2026; $0 in FY 2027; and $0 in FY 2028.

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

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

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

The Parking Fund's share of the City's administrative overhead is 6.93%. In FY 2024, the Parking Fund will support 2.06% 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 2023 was $550,000 and will be $325,000 in FY 2024, $325,000 in FY 2025; $325,000 in FY 2026; 325,000 in FY 2027; and 325,000 in FY 2028.

The Solid Waste Collection will support solid waste related debt for solid waste collection vehicles as follows: $148,000 in FY 2024; $214,269 in FY 2025; $264,561 in FY 2026; $100,000 in FY 2027 ; $115,000 in FY 2028.

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

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

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

The Solid Waste Fund's share of the City's administrative overhead is 18.75%. In FY 2024, the Solid Waste Fund will support 18.75% of the administrative overhead.

The solid waste collection fees in FY 2024 are recommended to increase 2.90%.

GENERAL FUND

The current revenue amount of $506,000 (0.17% of CIP Total) during the five-year period represents $65,000 in golf funds for improvements to the Bunker Hill Golf Course, $28,000 in Historic Preservation Loan repayments, $150,000 in Rental Dwelling Rehab Repayments, $200,000 in Washington Neighborhood Loan Repayments, $40,000 in insurance and other reimbursements, and $23,000 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 $8,768,981 and represents 2.93% 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 $18,039,914, or 6.04% of the total CIP.

GAMING

DRA payments represent 0% in FY 2024 of the projected gaming taxes, rent, and admissions from the race track, slots and riverboat operations ($0 or 0.00% 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 ($1,748,179 or 0.59% of the total CIP) are discounted consistent with the adopted budget guidelines by 5% in FY 2026, 10% in FY 2027 and 15% in FY 2028. **In Fiscal Year 2024 and Fiscal Year 2028, all DRA Distribution is diverted to the operating budget instead of being used in the capital budget. This was not the case in prior years.**

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, 2055.

In calendar year 2022, gross gaming revenues were down -3.9% for the DRA and the Diamond Jo was down -3.4% as compared to calendar year 2021. As compared to calendar year 2019 (pre-COVID), gross gaming revenues were up 4.1% for the DRA and the Diamond Jo was up 4.8%. In calendar year 2022, the DRA showed increases, up 14.9%, in sports betting revenue, hotel room revenue, food and beverage sales, and other revenue as compared to calendar year 2021. This resulted in calendar year 2022 total gross revenue being slightly down at -0.9% as compared to calendar year 2021.

FEDERAL FUNDING

Community Development Block Grant (CDBG)
The Fiscal year 2024-2028 CIP anticipates that Community Development Block Grant (CDBG) funds will be $678,632 in FY 2024; $498,012 in 2025; $395,000 in FY 2026; $395,000 in FY 2027; and $395,000 in FY 2028 (0.79% of the total CIP). CDBG is budgeted at the same funding level as FY 2023.

Federal Aviation Administration (FAA)
The FAA funding of $24,410,308 (8.17% of the total CIP) provides 90 percent match on most airfield related improvements. The Fiscal Year 2024-2028 budget includes reconstruct taxiway A, Pavement Condition Study, Construct Solar PV System, and Extend Runway 18/36.

Federal Airport American Rescue Plan Act Funds (0.26% of Total CIP)
Federal Airport American Rescue Plan Act Funds awarded in FY 2022 with funding budgeted as follows: $768,482 in FY 2024. The Fiscal Year 2024-2028 budget includes Reconstruct Taxiway Alpha, Construct Solar PV System, and Pavement Condition Study.

Federal American Rescue Plan Act Funds (0.77% of Total CIP)
Federal American Rescue Plan Act Funds awarded in FY 2022 with funding budgeted as follows: $2,313,590 in FY 2024. The Fiscal Year 2024-2028 budget includes Fire Ladder and Pumper Replacement and Old Mill Road Lift Station & Force Main.

Federal Assistance
Federal Assistance funding of $1,275,772 (0.43% of the total CIP) includes EDA, EPA, Infrastructure grants, and other federal grants. The Fiscal Year 2024-2028 budget includes Airport Construct Solar PV System, Fire Boat Replacement, and Bee Branch Creek Trail 16th to 9th. Implementation.

STATE FUNDING

Road Use Tax
Road Use Tax Funds (RUTF) of $838,778 (0.28% 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 $40,519,501 for FY 2024-2028.

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, $8,216,420 of sales tax increment revenue will fund pay-as-you-go projects related to the Bee Branch Watershed project.

Other State Grants (3.29% of Total CIP)
State funding includes Iowa Department of Transportation Funding for street projects and trails and Historic Preservation Surveys and Regulations of $9,825,880 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 $1,149,870 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 2024-2028 CIP includes $1,857,500 in land sale proceeds to provide funding for the new campaign by the Greater Dubuque Development Corporation to improve the economy in Dubuque, $50,000 for native plantings, $876,987 to provide funding for Development Dubuque Industrial Center: Crossroads, and $13,613,368 to provide funding for Dubuque Industrial Center McFadden Farm development.

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 and was added in FY23 instead of FY22 as originally planned. 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. In Fiscal Year 2024, two Crisis Intervention Team Officers are recommended.

Fire Station and Additional Firefighters/Paramedics

An additional west end fire station is currently projected to be designed in FY 2026 and built in FY 2027. In fact, this might not be an additional station but might be a relocation of the Grandview fire station. 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. In FY2024, one new firefighter is recommended, 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 was purchased in 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 2024-2028 CIP:

Chaplain Schmitt Island - Iowa Amphitheater (page 23) – This project ($6,000,000) provides for a match to Destination Iowa grant that would construct the Iowa Amphitheater on Chaplain Schmitt Island, if the grant is approved, in the location of the former dog kennels for the greyhounds. The DRA will make the payments on this loan. This project relates to the City Council Top Priority Goal of Chaplain Schmitt Island Master Plan Implementation.

Reimagine Comiskey (page 24) – This project ($1,245,000) provides for funding related to the park development for Phase 2 of Re-Imagine Comiskey. Phase 1 will be completed in Spring 2023. Phase 2 includes additional basketball courts, a large turf field, parking lot, additional sidewalks, lighting and pavilions.

Washington Community Gateway (page 45) – This project ($114,000) provides for developing the vacant lot at 1401 Elm Street as a Washington Community Gateway. The city purchased this property in 2014. The structure has been removed and the lot is currently grass. This project would provide for such amenities as three flag poles, park lighting, security cameras, a welcome sign to the Washington neighborhood and a drinking fountain.

Five Flags Building Improvements (page 51) – This project ($24,166,000) provides funding for improvements to the building (arena, theater, lobby areas, exterior) and its equipment.

Port of Dubuque Welcome Sign (page 61) - This project ($33,000) 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 62) - This project ($491,430) provides for the replacement of carpeting at the Grand River Center.

Grand River Center Roof Restoration (page 65) - 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.

South Port Redevelopment Concept Plan (page 225) - This project ($252,812) 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.

Public Electric Vehicle Chargers (page 229) - This project ($210,600) funds the expansion of the City's publicly available electric vehicle charging access points through the installation of Level 2 & 3 chargers. The final location of the charge points will be determined by the outcomes of the on-going Smart Parking & Mobility Management Plan project.

Greater Downtown Street Lights (page 230) - This project ($549,274) 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 237) - This project ($658,110) 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 253) - This project ($7,363,160) provides funding In FY24 for major HVAC upgrades to replace existing equipment that is beyond it's expected service life and subject to frequent or catastrophic breakdown. FY25 provides funding for the second phase of HVAC upgrades.

Downtown ADA Assistance Program (page 264) - 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.

Greater Downtown Housing Creation Grant Program (page 265) - This program ($3,981,730) 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 267) – This program ($1,514,758) 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.

Central Avenue Streetscape Master Plan Implementation (page 268) - This project ($1,261,012) 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. This not sufficient funds to convert from one-way to two-way traffic. 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 270) - 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 271) - 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 275) - This project ($178,560) 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 (276) - This project ($42,500) funds the minor building modifications needed to coordinate the sale of the west portion of the Hendricks Building block. The city will retain ownership of the east half of the block so that a new parking ramp may be constructed in the future whenever it is determined that new parking ramp is needed.

Smart Parking System (page 277) - This project ($2,813,501) 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 278) - This project ($298,097) provides for maintaining the surface of 14 off-street municipal parking lots. This project also includes signage, landscaping, and screening improvements to surface lots. Lots include: Lot 2 (9th and Bluff), Lot 3 (5th and Bluff), Lot 5 (City Hall Lot), Lot 6 (Library Lot), Lot 7 (3rd and Main), Lot 10 (5th and Main), Lot 12 (4th and Central), Crescent Community Health Center Parking Lot, Lot 4 (12th and Bluff), Port of Dubuque Surface Lot, Federal Building Parking Lot, Elm Street Parking Lot, Ice Harbor Drive Parking Lot, and Lot 9 (3rd and Locust). The funding for maintenance of municipal parking lots provides for pavement crack sealing, repairs, line striping, and seal coating surfaces of municipal parking lots.

Parking Ramp Major Maintenance Repairs (page 280) - This project ($3,454,000) funds major renovation work needed at the Iowa, Locust, 5th Street, Five Flags, 10th and Central, and Intermodal ramps. Funding will address structural repair items and needed mechanical, electrical & plumbing repairs.

Port of Dubuque Parking Lot Resurfacing (page 281) - This project ($585,000) funds resurfacing of the Port of Dubuque Parking lot adjacent to the McGraw-Hill Building. The lot has reached it's end of service life and is need of resurfacing. Due to overall project cost this project is broken up into two phases. Phase I will address the worst sections of the lot and Phase II will the remaining sections of the lot.

Washington Neighborhood Home Purchase Program (page 284) - This project ($283,000) 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 291) - 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.

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 282 - This project ($768,116) 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.

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 282) - This project ($1,625,881) 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 282) - This project ($1,487,973) 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 282)** - This project ($470,551) 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 (0.72% 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 ($440,210); Street Lighting and Traffic Signal Knockdown insurance reimbursements ($40,000) and IDOT reimbursement for the Pavement Marking program ($100,000).

Special Assessments (0.44% of Total CIP)
Special Assessments represent that portion of street and sanitary sewer improvement projects anticipated to be assessed to benefiting property owners. The $1,305,600 amount breaks down: (a) $285,600 for sanitary sewer special assessments, (b) $205,000 for sidewalk lien special assessments, and (c) $815,000 for street reconstruction assessments.

Cable TV (0.02% of Total CIP)
It is anticipated that Cable TV funds will be used in the five-year CIP of $46,320 for computer replacements.

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	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	$ 2,740,000	$ —	$ 700,000	$ —	$ —	$ 3,440,000	1
	Fire Station Expansion	Sales Tax Fund (20%), G.O Debt	$ —	$ —	$ 976,700	$3,797,000	$ —	$ 4,773,700	3
	HVAC Replacement at Fire Headquarters 11 West 9th Street	G.O. Debt (Sales Tax Fund 20%)	$ 582,000	$ —	$ —	$ —	$ —	$ 582,000	5
	Ambulance Replacement	G.O. Debt (Sales Tax Fund 20%)	$ 344,000	$ —	$ —	$ —	$ —	$ 344,000	6
	Fire Station Exhaust Systems	Sales Tax Fund (20%)	$ 58,000	$ —	$ —	$ —	$ —	$ 58,000	7
	Outdoor Warning Siren Repair/Replace	DRA Distribution, Sales Tax Fund (20%)	$ —	$ 52,020	$ 53,060	$ 54,000	$ —	$ 159,080	8
	Implement Mechanical & Electrical System Design Study Recommendations	Sales Tax Fund (20%)	$ 27,061	$ 27,900	$ —	$ —	$ —	$ 54,961	9
	Administration Office Update	Sales Tax Fund (20%)	$ 50,000	$ 250,000	$ —	$ —	$ —	$ 300,000	10
	Zoll Cardiac Monitors	Sales Tax Fund (20%)	$ —	$ 290,000	$ —	$ —	$ —	$ 290,000	11
	Bunk Room Remodel	Sales Tax Fund (20%)	$ 75,000	$ 200,000	$ 220,000	$ —	$ —	$ 495,000	12
	Fire Boat Replacement	Sales Tax Fund (20%)	$ 400,000	$ —	$ —	$ —	$ —	$ 400,000	13
	Storage Sheds	Sales Tax Fund (20%)	$ 36,000	$ —	$ —	$ —	$ —	$ 36,000	14
	Tuck Pointing, Sealing, and Exterior Maintenance at all Fire Stations	Sales Tax Fund (20%)	$ 100,000	$ 100,000	$ —	$ —	$ —	$ 200,000	15
	Building Maintenance Fire Station 3	Sales Tax Fund (20%)	$ 28,363	$ —	$ —	$ —	$ —	$ 28,363	16
	Station 5 Bathroom Remodel	Sales Tax Fund (20%)	$ 15,300	$ —	$ —	$ —	$ —	$ 15,300	17
	Station 6 Off Street Parking Lot	Sales Tax Fund (20%)	$ 73,000	$ —	$ —	$ —	$ —	$ 73,000	18
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	All Parks								
	Low/Mod Income Park Improvements	CDBG, Sales Tax Fund (20%)	$ 150,000	$ 165,000	$ 165,000	$ 165,000	$ 165,000	$ 810,000	19
	Replace Security Lights	Sales Tax Fund (20%)	$ 5,000	$ 5,000	$ —	$ —	$ —	$ 10,000	20

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	All Parks - Renovate Water Systems	DRA Distribution, Sales Tax Fund (20%)	$ —	$ 27,500	$ —	$ —	$ 44,000	$ 71,500	21
	All Parks - Replace Trash Cans	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 80,000	$ 80,000	22
	Chaplain Schmitt Island								
	Chaplain Schmitt Island - Iowa Amphitheater	Greater Downtown TIF	$ 3,000,000	$ 3,000,000	$ —	$ —	$ —	$ 6,000,000	23
	Comiskey Park								
	Reimagine Comiskey	G.O. Debt (GDTIF)	$ —	$ —	$ 1,245,000	$ —	$ —	$ 1,245,000	24
	EB Lyons Center								
	Stain, Patio, Ridge Beam	Sales Tax Fund (20%)	$ —	$ 60,000	$ —	$ —	$ —	$ 60,000	25
	Eagle Point Park								
	Concrete Improvements	DRA Distribution	$ —	$ —	$ —	$ 30,000	$ —	$ 30,000	26
	Replace Water Lines	Water Construction Fund	$ 50,000	$ —	$ —	$ —	$ 50,000	$ 100,000	27
	Replace Roof on Eagles View Pavilion	Sales Tax Fund (20%)	$ —	$ 45,000	$ —	$ —	$ —	$ 45,000	28
	Replace Roof on Terrace Room	DRA Distribution	$ —	$ 38,000	$ —	$ —	$ —	$ 38,000	29
	Rest Room Renovation	DRA Distribution	$ —	$ —	$ —	$ 55,000	$ —	$ 55,000	30
	Flora Park								
	Pave Wilbright, Pool, Tennis Court, and Slattery Center Parking Lots	Sales Tax Fund (20%)	$ —	$ 36,000	$ —	$ —	$ —	$ 36,000	31
	Gay Park								
	Gay Park-Replace Play Unit	Sales Tax Fund (20%)	$ 90,000	$ —	$ —	$ —	$ —	$ 90,000	32
	Madison Park								
	Madison Park - Renovate Pavilion	Sales Tax Fund (20%)	$ —	$ —	$ —	$ 44,000	$ —	$ 44,000	33
	Madison Park - Flag Pole	DRA Distribution	$ —	$ —	$ —	$ 30,000	$ —	$ 30,000	34
	Murphy Park								
	Murphy - Replace Roof on Rest Room Building by the Tennis Courts	DRA Distribution	$ —	$ 15,000	$ —	$ —	$ —	$ 15,000	35
	Valentine Park								
	Land Acquisition		$ —	$ 120,000	$ —	$ —	$ —	$ 120,000	36

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
	Veterans Park								
	Pickleball Improvements	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 50,000	$ 50,000	37
	Welu Park								
	Replace Play Unit	Sales Tax Fund (20%)	$ 150,000	$ —	$ —	$ —	$ —	$ 150,000	38
	General Park Maintenance								
	Ash Tree Removal and Tree Replacement	Sales Tax Fund (20%), DRA Distribution	$ 25,000	$ 25,000	$ 145,000	$ 25,000	$ 19,979	$ 239,979	39
	Ecological Restoration	DRA Distribution	$ —	$ —	$ —	$ 20,000	$ —	$ 20,000	40
	Street Tree Program	Sales Tax Fund (20%)	$ 30,112	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,112	41
	Retaining Walls	DRA Distribution, Sales Tax Fund (20%)	$ —	$ —	$ 25,000	$ 25,000	$ —	$ 50,000	42
	Industrial Center Native Plantings	Dubuque Industrial Center TIF, G.O. Debt	$ —	$ 20,000	$ 30,000	$ —	$ —	$ 50,000	43
	Resurface Tennis Courts	Sales Tax Fund (20%)	$ —	$ 66,000	$ —	$ 132,000	$ 110,000	$ 308,000	44
	Washington Community Gateway	Greater Downtown TIF	$ —	$ 15,000	$ 99,000	$ —	$ —	$ 114,000	45
	Replace Interpretive Signs	Sales Tax Fund (20%)	$ —	$ —	$ —	$ 16,000	$ —	$ 16,000	46
	Drinking Fountains	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 80,000	$ 80,000	47
	Greenhouse - Replace Lexan	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 70,000	$ 70,000	48
	Town Clock Lighting	Sales Tax Fund (20%)	$ —	$ —	$ —	$ —	$ 10,000	$ 10,000	49
	Trails Maintenance								
	Trail Maintenance/Repair	Sales Tax Fund (20%)	$ —	$ —	$ —	$ 20,000	$ 40,000	$ 60,000	50
LEISURE SERVICES									
CIVIC CENTER DIVISION									
Culture and Recreation									
	Five Flags Building Improvements	GDTIF G.O. Debt, Greater Downtown TIF	$ 2,800,000	$ 3,094,678	$8,587,322	$8,922,000	$ —	$ 23,404,000	51
LEISURE SERVICES									
RECREATION DIVISION									
Culture and Recreation									
	Swimming Pools								
	Pool Tank Resurfacing and Sutton Playground Resurfacing	Sales Tax Fund (20%)	$ 167,000	$ —	$ —	$ —	$ —	$ 167,000	52

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
LEISURE SERVICES									
RECREATION DIVISION									
Culture and Recreation									
	Flora & Sutton Admissions Counter Reconstruction - ADA	DRA Distribution	$ —	$ —	$ —	$ 10,000	$ —	$ 10,000	53
	Sutton Pool Zero Depth Survey & Remediation	DRA Distribution	$ —	$ —	$ —	$ 40,000	$ —	$ 40,000	54
	Sutton Pool - Operational Projects	DRA Distribution	$ —	$ 65,000	$ —	$ —	$ —	$ 65,000	55
	Flora Pool Water Slide Assessment & Repairs	DRA Distribution	$ —	$ —	$ —	$ 50,000	$ —	$ 50,000	56
	Bunker Hill Golf Course								
	Construct Cart Paths	Golf Fees	$ —	$ 10,000	$ —	$ 10,000	$ —	$ 20,000	57
	Tee Improvements	Golf Fees	$ 10,000	$ —	$ 10,000	$ —	$ 10,000	$ 30,000	58
	Material Storage Reno	Golf Fees	$ —	$ —	$ 15,000	$ —	$ —	$ 15,000	59
	Port of Dubuque Marina								
	Port of Dubuque Marina - Dock Maintenance	DRA Distribution	$ —	$ 10,000	$ 10,000	$ —	$ —	$ 20,000	60
	Port of Dubuque Flood Wall Dubuque Welcome Sign	Greater Downtown TIF	$ —	$ —	$ 33,000	$ —	$ —	$ 33,000	61
LEISURE SERVICES									
CONFERENCE CENTER									
General Government									
	Replace Carpet	Greater Downtown TIF	$ 125,000	$ 30,000	$ —	$ 226,000	$ —	$ 381,000	62
	Replace Table, Chairs, and Podiums	DRA Distribution	$ —	$ —	$ —	$ 50,500	$ —	$ 50,500	63
	Replace Fabric Wall Covering	DRA Distribution	$ —	$ —	$ 35,000	$ —	$ —	$ 35,000	64
	Roof Restoration	Greater Downtown TIF	$ —	$ 385,000	$ 385,000	$ —	$ —	$ 770,000	65
	Paint Exterior Metal	DRA Distribution	$ —	$ —	$ 55,000	$ —	$ —	$ 55,000	66
	Overhead Door Replacement	Sales Tax Fund (20%)	$ —	$ —	$ 21,000	$ 55,000	$ —	$ 76,000	67
	Replace/Rehab Room Doors	DRA Distribution	$ —	$ —	$ 64,900	$ —	$ —	$ 64,900	68
	Improvements Necessitated at Management Changeover	Sales Tax Fund (20%)	$ 500,000	$ —	$ —	$ —	$ —	$ 500,000	69

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
LEISURE SERVICES									
ICE CENTER									
Culture and Recreation									
	Emergency Light and Ventilation	Sales Tax Fund (20%)	$ 74,000	$ —	$ —	$ —	$ —	$ 74,000	70
General Government									
LIBRARY DEPARTMENT									
Culture and Recreation									
	Water Pipe Replacement	DRA Distribution	$ —	$ 110,575	$ —	$ —	$ —	$ 110,575	71
WATER DEPARTMENT									
Business Type									
	Water Meter Replacement Program	Water Construction Fund	$ 567,500	$ 400,000	$ 350,000	$ —	$ 130,950	$ 1,448,450	72
	Water Main Upgrades during Street General Repairs	Water Construction Fund	$ —	$ —	$ —	$ —	$ 20,000	$ 20,000	73
	Fire Hydrant Assembly Relocation/ Replacement for the Sidewalk Program	Water Construction Fund	$ 20,000	$ —	$ —	$ —	$ —	$ 20,000	74
	Water Main Replacement Consent	Water Construction Fund	$ 132,000	$ 212,000	$ 99,000	$ —	$ 660,000	$ 1,103,000	75
	Public Lead Line Water Main Replacement	State Revolving Fund Loan	$ 350,000	$ —	$ —	$ —	$ —	$ 350,000	76
	Wells, Well Field, & Well Transmission Piping Repair and Rehabilitation Program	Water Construction Fund	$ 180,000	$ —	$ 110,500	$ —	$ 165,000	$ 455,500	77
	Water Treatment Plant Condition Assessment and Master Plan	Water Construction Fund	$ 200,000	$ —	$ —	$ —	$ —	$ 200,000	78
	McFadden Farm Water Main	Water Construction Fund	$ 553,410	$ —	$ —	$ —	$ —	$ 553,410	79
	SCADA & Comms Improvements	Water Construction Fund	$ 1,075,000	$ —	$ —	$ —	$ —	$ 1,075,000	80
	Green Alley Water Main Improvements	State Revolving Fund Loan	$ 306,000	$ —	$ —	$ —	$ —	$ 306,000	82
	Generators-Park Hill & Mt. Carmel	Water Construction Fund	$ 30,000	$ —	$ —	$ —	$ 175,000	$ 205,000	83
	West End Annexation Study and Implementation Phase I	Water Construction Fund	$ 700,000	$ —	$ —	$ —	$ —	$ 700,000	84
	Water Main Replacements - Streets	Water Construction Fund, South Pointe Housing TIF, G.O. Debt (Water)	$ 544,500	$ 91,790	$ 50,000	$ —	$ —	$ 686,290	85
	North Cascade Road (from Edval Lane to Southwest Arterial) 3rd Pressure Zone	Water Construction Fund	$ —	$ —	$ —	$ —	$ 853,500	$ 853,500	87
	Private Lead Line Replacement	Water Construction Fund, State Revolving Fund Loan	$ 5,348,150	$10,727,500	$10,772,200	$5,173,150	$ 175,000	$ 32,196,000	88
	Water Treatment Boiler Replacements	Water Construction Fund	$ 100,000	$ —	$ 236,000	$ —	$ —	$ 336,000	89

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
WATER DEPARTMENT									
Business Type									
	Water Treatment Plant Roof Replacement	Water Construction Fund	$ 125,000	$ —	$ —	$ —	$ 110,000	$ 235,000	90
	West 32nd Development	Water Construction Fund	$ 216,000	$ —	$ —	$ —	$ —	$ 216,000	91
	Third Pressure Zone Connection (Tanzanite Drive to Olympic Heights)	State Revolving Fund Loan	$ —	$ —	$ —	$1,000,000	$ —	$ 1,000,000	92
	Source Water PFAS Reduction Project	State Revolving Fund Loan	$ 1,150,000	$ 2,300,000	$ 750,000	$ —	$ —	$ 4,200,000	93
	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	State Revolving Fund Loan	$ —	$ —	$ —	$1,750,000	$1,750,000	$ 3,500,000	94
WATER & RESOURCE RECOVERY CENTER									
Business Type									
	Final Clarifier Rehabilitation	State Revolving Fund Loan	$ —	$ 750,000	$ 750,000	$ —	$ —	$ 1,500,000	95
	Lift Station SCADA Upgrades	Sanitary Sewer Construction Fund	$ 50,000	$ 50,000	$ 50,000	$ —	$ —	$ 150,000	96
	Sidestream Nitrogen Removal	State Revolving Fund Loan	$ —	$ 400,000	$3,600,000	$ —	$ —	$ 4,000,000	97
	Sidestream Phosphorous Removal	State Revolving Fund Loan	$ —	$ —	$1,979,245	$2,805,755	$ —	$ 4,785,000	98
	Boiler #2	State Revolving Fund Loan	$ 500,000	$ —	$ —	$ —	$ —	$ 500,000	99
	Odor & Struvite Control System	Sanitary Sewer Construction Fund	$ 150,000	$ —	$ —	$ —	$ —	$ 150,000	100
	Bar Screen Replacement	State Revolving Fund Loan	$ —	$ 1,590,000	$ —	$ —	$ —	$ 1,590,000	101
	RAS Pump Replacement	State Revolving Fund Loan	$ —	$ 500,000	$ 500,000	$ —	$ —	$ 1,000,000	102
	HVAC Replacement	Sanitary Sewer Construction Fund	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	103
AIRPORT									
Public Works									
	Reconstruct Taxiway A	FAA Discretionary Funds, FAA Entitlement, G.O. Debt (Sales Tax Fund (20%), DRA Distribution	$ 10,368,000	$ 7,881,300	$8,059,340	$ —	$ —	$ 26,308,640	104
	Asphalt Pavement Repair	DRA Distribution	$ —	$ —	$ 475,000	$ —	$ —	$ 475,000	105
	Corporate Hangar Facilities Maintenance	Sales Tax Fund (20%), DRA Distribution	$ —	$ —	$ —	$ —	$ 30,000	$ 30,000	106
	Pavement Condition Study (PCN)	FAA Entitlement, Airport American Rescue Plan Act Funds	$ 85,000	$ —	$ —	$ 83,925	$ —	$ 168,925	107
	Construct Solar PV System	Federal Grant, American Rescue Plan Act Funds	$ 395,550	$ —	$ —	$ —	$ —	$ 395,550	108

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
AIRPORT									
Public Works									
	Terminal Geothermal Heat Pump Replacements	Sales Tax Fund (20%), Airport American Rescue Plan Act Funds	$ —	$ —	$ —	$ —	$ 40,000	$ 40,000	110
	Perimeter Fence Improvements	Sales Tax Fund (20%)	$ —	$ 15,000	$ —	$ —	$ 10,000	$ 25,000	111
	Extend Runway 18/36	FAA Discretionary, Sales Tax Fund (20%)	$ —	$ —	$ 295,000	$ 350,000	$ —	$ 645,000	112
PUBLIC WORKS									
Public Works									
	Asphalt Milling Program	Sales Tax Fund (30%)	$ 90,345	$ 89,907	$ 91,705	$ 93,539	$ 95,000	$ 460,496	113
	Curb Ramp Program	Sales Tax Fund (30%), Road Use Tax Fund	$ 649,104	$ 481,720	$ 522,908	$ 533,366	$ 544,000	$ 2,731,098	114
	Curb Replacement Program	Sales Tax Fund (30%)	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	115
	Concrete Street Section Repair Program	Sales Tax Fund (30%)	$ —	$ 25,000	$ 50,000	$ 50,000	$ 50,000	$ 175,000	116
	Street Sign and Post Replacement	Sales Tax Fund (30%)	$ —	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 40,000	117
	Floodwall Post-Flood Repair Program	Sales Tax Fund (30%)	$ —	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 100,000	118
	Steps, Hand Railings and Wall-Top Fencing	Sales Tax Fund (30%)	$ —	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 40,000	119
	Ice Harbor Gates Fender Replacement Project	Sales Tax Fund (20%)	$ 220,000	$ —	$ —	$ —	$ —	$ 220,000	120
	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Sales Tax Fund (30%), Road Use Tax	$ 506,932	$ —	$ 268,902	$ —	$ 564,556	$ 1,340,390	121
	44,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	$ —	$ 199,664	$ 407,315	$ 415,461	$ 205,656	$ 1,228,096	122
	Sprinkler System - Central Storage	Sales Tax Fund (30%)	$ —	$ 18,500	$ —	$ —	$ —	$ 18,500	123
	Mechanical Sweeper Replacement Project	Sales Tax Fund (30%)	$ —	$ —	$ —	$ 230,000	$ —	$ 230,000	124
	Hawthorne Street Boat Ramp Repair	Sales Tax Fund (30%)	$ —	$ —	$ —	$ 49,662	$ 325,100	$ 374,762	125
	Municipal Services Center Roof Mounted HVAC Replacement Unit	Sales Tax Fund (30%)	$ 20,000	$ —	$ 20,000	$ 95,652	$ —	$ 135,652	126
	Municipal Service Center Vehicle Access Doors Replacement Project	Sales Tax Fund (30%)	$ 38,058	$ 38,819	$ —	$ —	$ —	$ 76,877	127
	Wheel Loader Purchase	Sales Tax Fund (30%)	$ —	$ —	$ —	$ 255,582	$ 254,693	$ 510,275	128
	Sign Room Exhaust Project	Sales Tax Fund (30%)	$ 17,200	$ —	$ —	$ —	$ —	$ 17,200	129
	Caulk and Sealant Replacement Project	Sales Tax Fund (30%)	$ 15,000	$ 100,000	$ —	$ —	$ —	$ 115,000	130

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
PUBLIC WORKS									
Business Type									
	Smart Lid Manhole Project	Sanitary Sewer Construction Fund	$ —				$ 40,000	$ 40,000	131
	Sanitary Sewer Root Foaming	Sanitary Sewer Construction Fund	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 175,000	132
	Replacement of Main Line CCTV Inspection Unit	Sanitary Sewer Construction Fund, Stormwater Construction Fund	$ 395,000	$ —	$ —	$ —	$ —	$ 395,000	133
	High Pressure Sewer Jet Cleaner Replacement	Sanitary Sewer Construction Fund, Stormwater Construction Fund	$ —	$ 288,000	$ —	$ —	$ —	$ 288,000	134
	Cab-Over Solid Waste Vehicles	Refuse Collection Fund, G.O. Debt (Refuse), DRA Distribution	$ 462,454	$ 463,004	$ 502,264	$ 481,709	$ 491,343	$ 2,400,774	135
	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	Garage Service Fund	$ 20,139	$ 114,120	$ —	$ —	$ —	$ 134,259	136
	Municipal Service Center Vehicle Maintenance Area Wall Cleaning and Painting Project	Garage Service Fund	$ —	$ 5,000	$ 57,500	$ —	$ —	$ 62,500	137
	Heavy Vehicle Maintenance Lift Replacement Project	Garage Service Fund	$ —	$ 156,279	$ —	$ —	$ —	$ 156,279	138
	Purina Drive Load Scanner System	Salt Operations Fund	$ 79,471	$ —	$ —	$ —	$ —	$ 79,471	139
	Landfill Service Building Design	DMASWA Fund	$ 5,000,000	$ —	$ —	$ —	$ —	$ 5,000,000	140
	Landfill Gas Field Well Leachate Pump	DMASWA Fund	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000	141
	Landfill Cell 9 Abutment Phase 2	DMASWA Fund	$ —	$ 100,000	$1,000,000	$ —	$ —	$ 1,100,000	142
	Landfill Cell 10	DMASWA Fund	$ —	$ —	$ —	$ 250,000	$3,605,000	$ 3,855,000	143
	Landfill Excavator Replacement 3476	DMASWA Fund	$ 497,071	$ —	$ —	$ —	$ —	$ 497,071	144
	Landfill Weed Tractor Replacement 3457	DMASWA Fund	$ —	$ —	$ —	$ —	$ 119,928	$ 119,928	145
	Landfill Wheel Loader Replacement	DMASWA Fund	$ —	$ —	$ —	$ —	$ 434,637	$ 434,637	146
	Landfill Dozer Rebuild	DMASWA Fund	$ —	$ —	$ 200,000	$ 200,000	$ —	$ 400,000	147
	Landfill Compactor Rebuild 3471	DMASWA Fund	$ —	$ —	$ —	$ 450,000	$ —	$ 450,000	148
	Landfill Gas System Air Compressor	DMASWA Fund	$ —	$ —	$ 25,394	$ —	$ —	$ 25,394	149

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	General								
	Sanitary Sewer Extensions to New Development	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ —	$ 182,000	$ —	$ —	$ 279,000	$ 461,000	150
	Sanitary Sewer Extensions to Existing Developments	Special Assessments, State Revolving Fund Loan	$ —	$ —	$ —	$ —	$ 714,000	$ 714,000	151
	Twin Ridge Lagoon Abandonment	State Revolving Fund Loan	$ 926,300	$ —	$ —	$ —	$ —	$ 926,300	152
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	State Revolving Fund Loan	$ 404,200	$ —	$ —	$ —	$ —	$ 404,200	153
	General								
	Dubuque Industrial Center Crossroads Sanitary Sewer Extension	Sanitary Sewer Construction Fund	$ —	$ —	$ 65,000	$ —	$ 230,000	$ 295,000	154
	Dubuque Industrial Center Chavenelle, Sewer Extension through McFadden Farm to Pennsylvania	State Revolving Fund Loan	$ —	$ 1,733,000	$ —	$ —	$ —	$ 1,733,000	155
	Dubuque Industrial Center Chavenelle, Sewer Extension to Pennsylvania	Sanitary Sewer Construction Fund	$ —	$ 221,500	$ —	$ —	$ —	$ 221,500	156
	General Sanitary Sewer Replacement	Sanitary Sewer Construction Fund	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000	157
	Sanitary Sewer Lining Program	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ —	$ —	$ —	$ 20,000	$ 750,000	$ 770,000	158
	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	State Revolving Fund Loan	$ —	$ 360,000	$ —	$ 360,000	$ —	$ 720,000	159
	Manhole Replacement / Rehabilitation Program (Consent Decree)	Sanitary Sewer Construction Fund	$ 52,000	$ 52,000	$ 52,000	$ 100,000	$ 100,000	$ 356,000	160
	Force Main Air Release Replacement Project	State Revolving Fund Loan	$ —	$ 362,500	$ —	$ —	$ —	$ 362,500	161
	Reconstruction								
	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	State Revolving Fund Loan	$ 18,500	$ 162,000	$ —	$ —	$ —	$ 180,500	162
	Outfall Manhole Reconstruction	State Revolving Fund Loan	$ —	$ 430,000	$ 150,000	$ —	$ —	$ 580,000	163
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	State Revolving Fund Loan	$ —	$ 300,000	$ 3,400,000	$ —	$ —	$ 3,700,000	164

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Perry & Bradley Force Main and Lift Station Improvements	State Revolving Fund Loan	$ 267,000	$ —	$ —	$ —	$ —	$ 267,000	166
	Hempstead Sanitary Sewer Reconstruction	State Revolving Fund Loan, Sanitary Sewer Construction Fund	$ 18,000	$ 357,000	$ —	$ —	$ —	$ 375,000	167
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ 22,000	$ 376,000	$ —	$ —	$ —	$ 398,000	168
	Abbott & Cottage Sanitary Sewer Reconstruction	State Revolving Fund Loan	$ 15,000	$ 232,500	$ —	$ —	$ —	$ 247,500	169
	Reconstruction								
	Harvard St Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ 18,000	$ 205,000	$ —	$ —	$ —	$ 223,000	170
	Brunswick Sanitary Sewer	Sanitary Sewer Construction Fund		$ —	$ —	$ 10,000	$ 100,000	$ 110,000	171
	King Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	$ —	$ —	$ —	$ 10,000	$ 96,500	$ 106,500	172
	Old Mill Road Lift Station & Force Main	State Revolving Fund Loan	$ 5,776,812	$ 9,922,700	$6,544,400	$ —	$ —	$ 22,243,912	173
	Granger Creek Lift Station Improvements	State Revolving Fund Loan	$ 240,000	$ —	$ —	$ —	$ —	$ 240,000	174
	Catfish Creek Sewershed Interceptor Sewer Improvements	Sanitary Sewer Construction Fund, State Revolving Fund Loan	$ —	$ —	$ 422,130	$1,830,215	$4,941,100	$ 7,193,445	175
	Coates Street Sanitary Sewer Relocation	Sanitary Sewer Construction Fund	$ 60,000	$ —	$ —	$ —	$ —	$ 60,000	177
	Brunskill Road Collector Sewer Reconstruction	Sanitary Sewer Construction Fund	$ 300,000	$ —	$ —	$ —	$ —	$ 300,000	178
	Broadway Sanitary Sewer Improvements	Sanitary Sewer Construction Fund	$ 112,500	$ —	$ —	$ —	$ —	$ 112,500	179
ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	General Storm Sewer Projects								
	Stormwater Infiltration & Inflow Elimination Program	Stormwater Construction Fund	$ —	$ 52,500	$ 55,000	$ 57,700	$ 60,400	$ 225,600	180

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	Storm Sewer General Replacements	Stormwater Construction Fund	$ 80,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 480,000	181
	Storm Sewer Improvements/Extensions	Stormwater Construction Fund	$ 38,000	$ 61,000	$ 62,000	$ 62,000	$ 63,000	$ 286,000	182
	Catch Basin Reconstruction	Stormwater Construction Fund	$ 34,000	$ 54,000	$ 55,000	$ 55,000	$ 56,000	$ 254,000	183
	Drain Tile Program	Stormwater Construction Fund	$ —	$ 72,000	$ 122,530	$ 100,000	$ —	$ 294,530	184
	Bee Branch Watershed Projects								
	Bee Branch Creek Gate & Pump Replacement	Federal Grant, State Sales Tax Increment, State Revolving Fund Loan, DRA Distribution	$ 3,910,420	$ —	$ —	$ —	$ —	$ 3,910,420	185
	Flood Control Maintenance Facility	Sales Tax Increment, Stormwater Construction Fund	$ —	$ 225,000	$ —	$ —	$ 3,556,000	$ 3,781,000	186
	North End Storm Sewer Improvements	Stormwater Construction Fund	$ —	$ —	$ —	$ —	$ 800,000	$ 800,000	187
	Water Plant Flood Protection System	State Flood Mitigation	$ 125,000	$ —	$ —	$ —	$ —	$ 125,000	188
	Specific Storm Sewer Projects								
	Pennsylvania Culvert Replacement	Stormwater Construction Fund	$ —	$ 25,000	$ 125,000	$ —	$ —	$ 150,000	189
	Windsor Storm Extension (Buena Vista to Strauss)	Stormwater Construction Fund	$ —		$ —	$ 111,000	$ —	$ 111,000	190
	University Ave Storm Sewer	Stormwater Construction Fund	$ —	$ 70,000	$ 80,000	$ —	$ —	$ 150,000	191
	NW Arterial Detention Basin Improvements	Stormwater Construction Fund	$ —	$ 5,000	$ 229,000	$ —	$ —	$ 234,000	192
	Bies Drive Storm Sewer (Street Program)	Stormwater Construction Fund	$ —	$ —	$ —	$ 98,000	$ —	$ 98,000	193
	Century Drive Storm Sewer Reconstruction	Stormwater Construction Fund	$ —	$ —	$ —	$ 242,500	$ —	$ 242,500	194
	Embassy West Storm Sewer Improvements	Stormwater Construction Fund	$ —	$ —	$ 153,000	$ —	$ —	$ 153,000	195
	Bergfeld Pond Detention Basin Outlet Structure Improvements	Stormwater Construction Fund	$ 143,000	$ —	$ —	$ —	$ —	$ 143,000	196

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
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	$ 175,000	$ 855,000	197
	Street Construction General Repairs	Sales Tax Fund (30%)	$ 100,000	$ 100,000	$ 120,000	$ 130,000	$ —	$ 450,000	198
	East - West Corridor Capacity Improvements	DMATS SWAP Funding, State ICAAP Grant, State TSIP Grant	$ 2,792,880	$ 688,926	$1,100,000	$ 800,000	$ 100,000	$ 5,481,806	199
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Sales Tax Fund (30%)	$ —	$ 450,000	$ 400,000	$ —	$ —	$ 850,000	202
	Pavement Preservation Joint Sealing	Sales Tax (30%), Road Use Tax	$ —	$ 55,000	$ —	$ 55,000	$ —	$ 110,000	203
	7th Street Extension to Pine Street	Sales Tax Fund (30%), Greater Downtown TIF	$ —	$ —	$ —	$ 400,000	$ 700,000	$ 1,100,000	204
	Cedar Cross Road Reconstruction	DMATS STP Funds, Sales Tax Fund (30%)	$ —	$ —	$ —	$1,240,000	$1,560,000	$ 2,800,000	205
	Bies Drive Reconstruction	Sales Tax Fund (30%), Special Assessments	$ —	$ —	$ 250,000	$ —	$ —	$ 250,000	206
	Traffic and Pedestrian Crossing Warning Devices	Road Use Tax Fund, Sales Tax Fund (30%)	$ —	$ 12,000	$ —	$ 12,000	$ —	$ 24,000	207
	Green Alleys - Non Bee Branch	Sales Tax Fund (30%), Special Assessments	$ —	$ —	$ 30,000	$ 30,000	$ 30,000	$ 90,000	208
	Dubuque Industrial Center Crossroads - New Road Infrastructure Improvements	Sales Tax Fund (30%), State Grant, American Rescue Plan Act Funds	$ 950,000	$ 160,000	$ —	$ —	$ 680,000	$ 1,790,000	209
	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	Sales Tax Fund (30%), State Grant, American Rescue Plan Act Funds	$ —	$ 4,647,776	$ —	$ —	$ —	$ 4,647,776	210
	Roundabout Projects Development	Sales Tax Fund (30%), Private Participant	$ 1,500,000	$ —	$ —	$ —	$ 500,000	$ 2,000,000	211
	Pennsylvania Avenue and Radford Road Intersection Roundabout	Sales Tax Fund (30%)	$ —	$ —	$ —	$ —	$ 25,000	$ 25,000	212
	Sidewalk Related								
	Sidewalk Inspection Program - Assessable	Special Assessments	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 45,000	$ 205,000	213
ENGINEERING DEPARTMENT									

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
STREETS									
Public Works									
	Sidewalk Related								
	Sidewalk Program - City-Owned Property	Sales Tax Fund (30%)	$ 190,000	$ 117,223	$ 119,302	$ 138,869	$ 50,000	$ 615,394	214
	Sidewalk Program Related Curb and Catch Basin Replacements	Sales Tax Fund (30%)	$ 51,000	$ 77,000	$ 52,000	$ 92,000	$ 53,000	$ 325,000	215
	Hillcrest Road Sidewalk	Special Assessments, Sales Tax Fund (30%)	$ 75,000	$ 20,000	$ 50,000	$ —	$ —	$ 145,000	216
	Brick Paver Maintenance	Sales Tax Fund (30%)	$ 55,000	$ —	$ 60,000	$ 43,000	$ 43,000	$ 201,000	217
	Trails/General Maintenance								
	Stone Retaining Walls	Sales Tax Fund (30%), Road Use Tax Fund	$ —	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 400,000	218
	Bridge Repairs/Maintenance	Sales Tax Fund (30%), Road Use Tax Fund, DRA Distribution	$ —	$ 100,000	$ 100,000	$ 100,000	$ —	$ 300,000	219
	Complete Streets Elements	Sales Tax Fund (30%)	$ —	$ 22,000	$ 22,000	$ —	$ 22,000	$ 66,000	220
	Guardrail Replacement	Sales Tax Fund (30%)	$ —	$ 17,000	$ —	$ —	$ —	$ 17,000	221
	Trail Planning	DRA Distribution	$ 20,000	$ —	$ —	$ —	$ —	$ 20,000	222
	Bee Branch Creek Trail 16th to 9th	Sales Tax Fund (30%), Federal Grant	$ 278,400	$ —	$ —	$ —	$ 600,000	$ 878,400	223
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
Public Works									
	South Port Redevelopment	Greater Downtown TIF	$ 168,000	$ —	$ —	$ 84,500	$ —	$ 252,500	225
	Riverfront Leasehold Improvements	Sales Tax Fund (20%)	$ 165,000	$ —	$ —	$ —	$ —	$ 165,000	226
	Railroad Quiet Zone Study	Road Use Tax Fund	$ 43,500	$ —	$ —	$ —	$ —	$ 43,500	228
	Public Electric Vehicle Chargers	Greater Downtown TIF	$ 210,600	$ —	$ —	$ —	$ —	$ 210,600	229
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Street Light Replacement and New Installation	Sales Tax Fund (30%), Greater Downtown TIF	$ 165,000	$ 20,000	$ 45,000	$ 45,000	$ 25,000	$ 300,000	230
	Signalization Program	Sales Tax Fund (30%)	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ —	$ 100,000	231
	Traffic Signal Mastarm Retrofit	Sales Tax Fund (30%)	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ —	$ 100,000	232
ENGINEERING DEPARTMENT									

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
TRAFFIC									
Public Works									
	Traffic Signal Interconnect Conduit Replacement	Sales Tax Fund (30%)	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 10,000	$ 90,000	233
	Traffic Signal Controller Replacement	Sales Tax Fund (30%)	$ 22,500	$ 35,000	$ 45,000	$ 45,000	$ 45,000	$ 192,500	235
	Street Lighting and Traffic Signal Knockdown/Insurance	Insurance Reimbursements, Sales Tax Fund (30%)	$ 20,000	$ 25,000	$ —	$ 30,000	$ 30,000	$ 105,000	236
	Street Camera Installation	Sales Tax Fund (30%), Greater Downtown TIF	$ 30,000	$ 110,000	$ 115,000	$ 115,000	$ 15,000	$ 385,000	237
	LED Re-Lamp Schedule	Sales Tax Fund (30%)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000	238
	Traffic Signal Battery Backup	Sales Tax Fund (30%)	$ —	$ 20,000	$ —	$ 20,000	$ 20,000	$ 60,000	239
	Traffic Signal Intersection Reconstruction	Sales Tax Fund (30%)	$ 25,000	$ 65,000	$ 75,000	$ 50,000	$ 25,000	$ 240,000	240
	Surge and Grounding Improvement at Signals	Sales Tax Fund (30%)	$ —	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 80,000	241
	STREETS Traffic Control Project	Sales Tax Fund (30%), DRA Distribution	$ 50,000	$ —	$ —	$ —	$ —	$ 50,000	242
	Traffic Signal Fiber Optic Network Program	Sales Tax Fund (30%)	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	243
	ITS Traffic Control Equipment	Sales Tax Fund (30%)	$ 17,000	$ 25,000	$ 25,000	$ 25,000	$ —	$ 92,000	244
	Traffic Signal Vehicle Detection Conversion	Sales Tax Fund (30%)	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 10,000	$ 90,000	245
	Grandview Street Light Replacement	Sales Tax Fund (30%), Road Use Tax Fund	$ —	$ 100,000	$ —	$ —	$ —	$ 100,000	246
	INET Fiber Replacement Build Out	Sales Tax Fund (30%)	$ 65,000	$ 65,000	$ 65,000	$ —	$ —	$ 195,000	247
	Emergency Preemption Expansion and Upgrades	Sales Tax Fund (30%)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000	248
	Fiber Optic Conduit - Miscellaneous	Sales Tax Fund (30%)	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 62,500	249
	Fiber Infrastructure Management System	Sales Tax Fund (30%)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000	250
	Broadband Acceleration and Universal Access	Sales Tax Fund (30%)	$ 50,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 150,000	251
	JFK/32nd Intersection Traffic Signal Construction	Sales Tax Fund (30%), Private Participant	$ 612,000	$ —	$ —	$ —	$ —	$ 612,000	252
ENGINEERING									

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
FACILITIES MANAGEMENT									
General Government									
	Federal Building Renovation	Greater Downtown TIF	$ 1,788,725	$ 1,788,725	$3,198,225	$ —	$ —	$ 6,775,675	253
	Federal Building Parking Lot Replacement and Foundation Drainage Improvements	Sales Tax Fund (20%)	$ 82,500	$ —	$ —	$ —	$ —	$ 82,500	254
	Engineering Department Materials Testing Lab Renovation	Sales Tax Fund (20%)	$ 63,500	$ —	$ —	$ —	$ —	$ 63,500	255
	City Hall - HVAC Controls System Expansion Project	Sales Tax Fund (20%)	$ 65,000	$ —	$ —	$ —	$ —	$ 65,000	256
	City Hall Tuck Pointing Maintenance & Repairs	Sales Tax Fund (20%)	$ 75,000	$ —	$ —	$ —	$ —	$ 75,000	257
	City Hall Human Resources Office Renovations	DRA Distribution	$ —	$ 159,000	$ —	$ —	$ —	$ 159,000	258
	City Hall North Basement Wall Waterproofing	Sales Tax Fund (20%)	$ 50,000	$ —	$ —	$ —	$ —	$ 50,000	259
	Multicultural Family Center - HVAC Roof Access Equipment Code Improvements	Sales Tax Fund (20%)	$ 22,000	$ —	$ —	$ —	$ —	$ 22,000	260
	MFC Building Envelope Stabilization	Sales Tax 20%	$ 19,500	$ 19,500	$ —	$ —	$ —	$ 39,000	261
	City Annex Roof Replacement Project	Sales Tax 20%	$ 17,500	$ —	$ —	$ —	$ —	$ 17,500	262
	City Annex Window Replacement	Sales Tax Fund (20%)	$ 18,000	$ —	$ —	$ —	$ —	$ 18,000	263
	ADA Compliance and Facilities Management Consulting	Greater Downtown TIF	$ 50,000	$ 50,000	$ 50,000	$ —	$ —	$ 150,000	264
ECONOMIC DEVELOPMENT									
Community and Economic Development									
	Greater Downtown URD Incentive & Rehab Programs	Greater Downtown TIF	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000	265
	Workforce Development	DICW (Land Sales)	$ 371,500	$ 371,500	$ 371,500	$ 371,500	$ 371,500	$ 1,857,500	266
	Downtown Rehab Grant Program	Greater Downtown TIF	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000	267
	Central Avenue Streetscape Master Plan Implementation	G.O. Debt (GDTIF)	$ 224,221	$ 199,221	$ 199,221	$ 199,221	$ 199,221	$ 1,021,105	268
	Development Dubuque Industrial Center: Crossroads	DICW TIF	$ —	$ 395,000	$ —	$ 228,803	$ 253,184	$ 876,987	269
	Green Space HMD	Greater Downtown TIF	$ 100,000	$ 300,000	$ —	$ —	$ —	$ 400,000	270
	Central Avenue Housing Forgivable Loan	Greater Downtown TIF	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000	271
	Low Income Small Business Grant	CDBG	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	272
ECONOMIC DEVELOPMENT									

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
Community and Economic Development									
	Development of McFadden Properties - Grading	G.O. Debt (DICW)	$ 1,788,800	$ 1,320,000	$5,460,000	$2,163,718	$ —	$ 10,732,518	273
TRANSPORTATION SERVICES DEPARTMENT									
Transit Division									
Business Type									
	Bus Stop Improvements	Transit Fund, PTIG State Grant	$ 37,313	$ 17,933	$ 18,232	$ 39,665	$ —	$ 113,143	274
TRANSPORTATION SERVICES DEPARTMENT									
Parking Division									
Business Type									
	Parking Ramp Condition Assess and Maintenance Plan	Greater Downtown TIF	$ 43,000	$ —	$ —	$ —	$ —	$ 43,000	275
	New Downtown Parking Ramp	GDTIF G.O. Debt	$ 42,500	$ —	$ —	$ —	$ —	$ 42,500	276
	Smart Parking System	Greater Downtown TIF, GDTIF G.O. Debt	$ 1,217,500	$ 1,217,500	$ —	$ —	$ —	$ 2,435,000	277
	Municipal Parking Lot Maintenance	Greater Downtown TIF	$ 51,000	$ 53,000	$ 55,500	$ 57,500	$ 59,500	$ 276,500	278
	Port of Dubuque Ramp - Major Maintenance	Private Participant	$ 84,590	$ 86,282	$ 88,007	$ 89,768	$ 91,563	$ 440,210	279
	Parking Ramp Major Maintenance Repairs	G.O. Debt (GDTIF)	$ 1,000,000	$ 1,000,000	$1,454,000	$ —	$ —	$ 3,454,000	280
	Port of Dubuque Parking Lot Resurfacing	Greater Downtown TIF	$ 360,000	$ 225,000	$ —	$ —	$ —	$ 585,000	281
HOUSING AND COMMUNITY DEVELOPMENT									
Community and Economic Development									
	Assistance for Homeownership	Housing TIF, Loan Repayments, Sale Proceeds	$ 880,915	$ 1,380,605	$ 926,561	$1,002,440	$1,085,000	$ 5,275,521	282
	Washington Neighborhood Home Purchase Program	IFA Trust, IFA Trust Loan Repayments, Greater Downtown TIF	$ 322,974	$ 327,474	$ 327,474	$ 327,474	$ 327,474	$ 1,632,870	284
	Homeowner Rehabilitation Program	RRP Repayments, CDBG	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 625,000	286
	First-Time Home Buyer Program	CDBG	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	287
	Credit Repair Program	CDBG	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	288
HOUSING AND COMMUNITY DEVELOPMENT									
Community and Economic Development									

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
	Visiting Nurse Association	CDBG	$ 20,000	$ —	$ —	$ —	$ —	$ 20,000	289
	Historic Preservation Revolving Loan Fund	UDAG Loan Repayments	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ —	$ 28,000	290
	Downtown ADA Assistance	Greater Downtown TIF	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 150,000	291
	Lincoln Elementary Wellness Project	CDBG	$ 263,632	$ 103,012	$ —	$ —	$ —	$ 366,644	292
	Permit, Plans and Rental Licensing Software	Sales Tax Fund (20%)	$ 100,000	$ —	$ —	$ —	$ —	$ 100,000	293
	Lead Paint	Federal Grant	$ 1,075,000	$ 1,048,500	$ 1,048,500	$ —	$ —	$ 3,172,000	294
	Healthy Homes Production Grant	Federal Grant	$ 300,000	$ 300,000	$ 300,000	$ —	$ —	$ 900,000	295
	Older Adult Home Modification	Federal Grant	$ 200,000	$ 200,000	$ —	$ —	$ —	$ 400,000	296
PLANNING SERVICES									
Community and Economic Development									
	Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	$ —	$ 30,000	$ —	$ 30,000	$ —	$ 60,000	297
PUBLIC INFORMATION OFFICE									
General Government									
	Aerial Orthophotography and Lidar	Sales Tax Fund (20%)	$ 69,500	$ —	$ 72,650	$ —	$ 75,800	$ 217,950	298
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	$ 108,574	$ 89,130	$ 92,870	$ 75,524	$ 134,010	$ 500,108	300

INFORMATION SERVICES

City of Dubuque
Recommended Capital Improvement Summary
FY 2024 - FY 2028

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL	PAGE
General Government									
	City-Wide Computer and Printer Replacements - General Gov	Sales Tax Fund (20%), DRA Distribution, Sales Tax Fund (30%), Cable TV Fund	$ 561,567	$ 453,986	$1,040,987	$ 833,319	$ 824,255	$ 3,714,114	301
	Network Security Risk Assessment	DRA Distribution, Sales Tax Fund (20%)	$ —	$ 15,000	$ —	$ —	$ —	$ 15,000	302
	Fiber Optic/Conduit Asset Maintenance and Documentation	Sales Tax Fund (20%)	$ —	$ 50,000	$ —	$ —	$ —	$ 50,000	303
	Data Center	DRA Distribution, Sales Tax Fund (20%)	$ 87,000	$ —	$ 297,000	$ —	$ —	$ 384,000	304
	Grand Total		**$ 76,554,143**	**$71,087,769**	**$75,520,844**	**$42,209,517**	**$33,436,349**	**$298,808,622**	

STREET CONSTRUCTION RELATED IMPROVEMENTS - OVERVIEW

STREET CONSTRUCTION:	FY 2024	
Engineering Department:		
Annual Street Construction Program	$ 2,450,000	1
Engineering Department:		
Misc. Street Related Improvements	$ 270,000	
Engineering Department:		
Traffic Safety and Capacity Improvements	$ 1,239,000	
Public Works:		
Street Maintenance & Overlays Program	$ 4,304,284	
TOTAL - STREET CONSTUCTION IMPROVEMENTS:	**$ 8,263,284**	

ANNUAL AVERAGE:	1995 - 2024 Average	
Engineering Department:		
Fiscal Year 1995 - 2024 (Annual Average)	$ 4,217,171	
Public Works:		
Fiscal Year 1995 - 2024 (Annual Average)	$ 2,855,353	
TOTAL - STREET CONSTUCTION IMPROVEMENTS:	**$ 7,072,524**	

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.

This page intentionally left blank.

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	

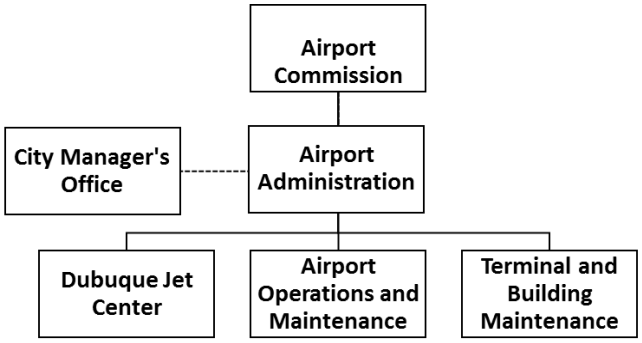
E

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

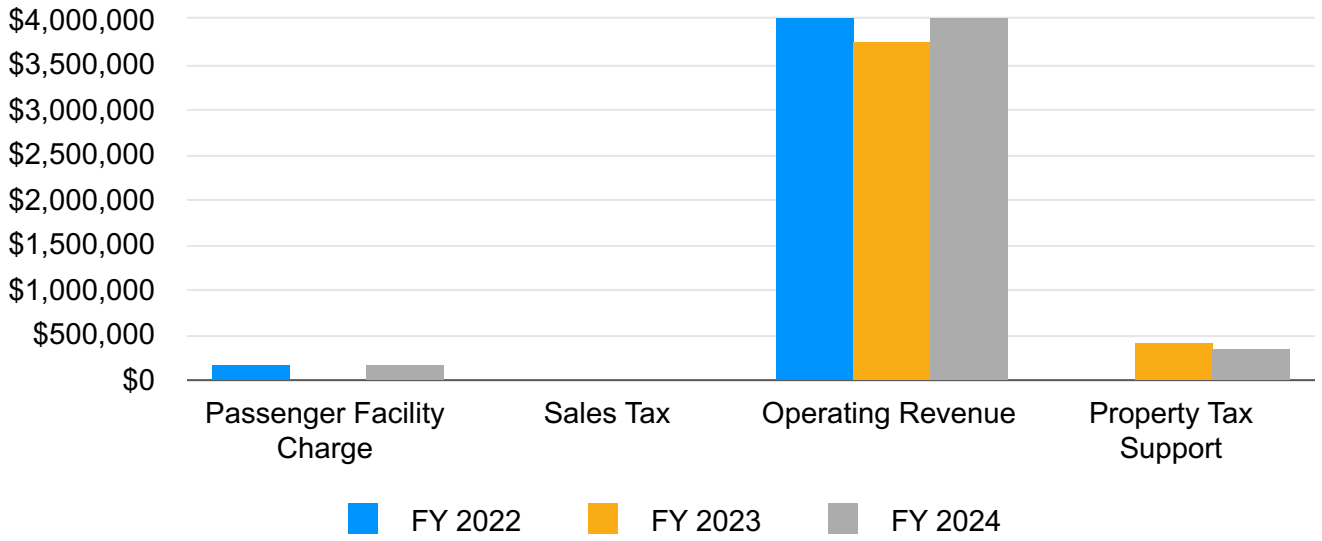


PARTNERSHIPS
Airports Council International-North America (ACI-NA)
American Airlines Group
American Association of Airport Executives (AAAE)
Dubuque Area Chamber of Commerce
Dubuque County Departments
Experimental Aircraft Association (EAA)
Greater Dubuque Development Corp (GDDC)
Iowa Public Airports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

DUBUQUE REGIONAL AIRPORT

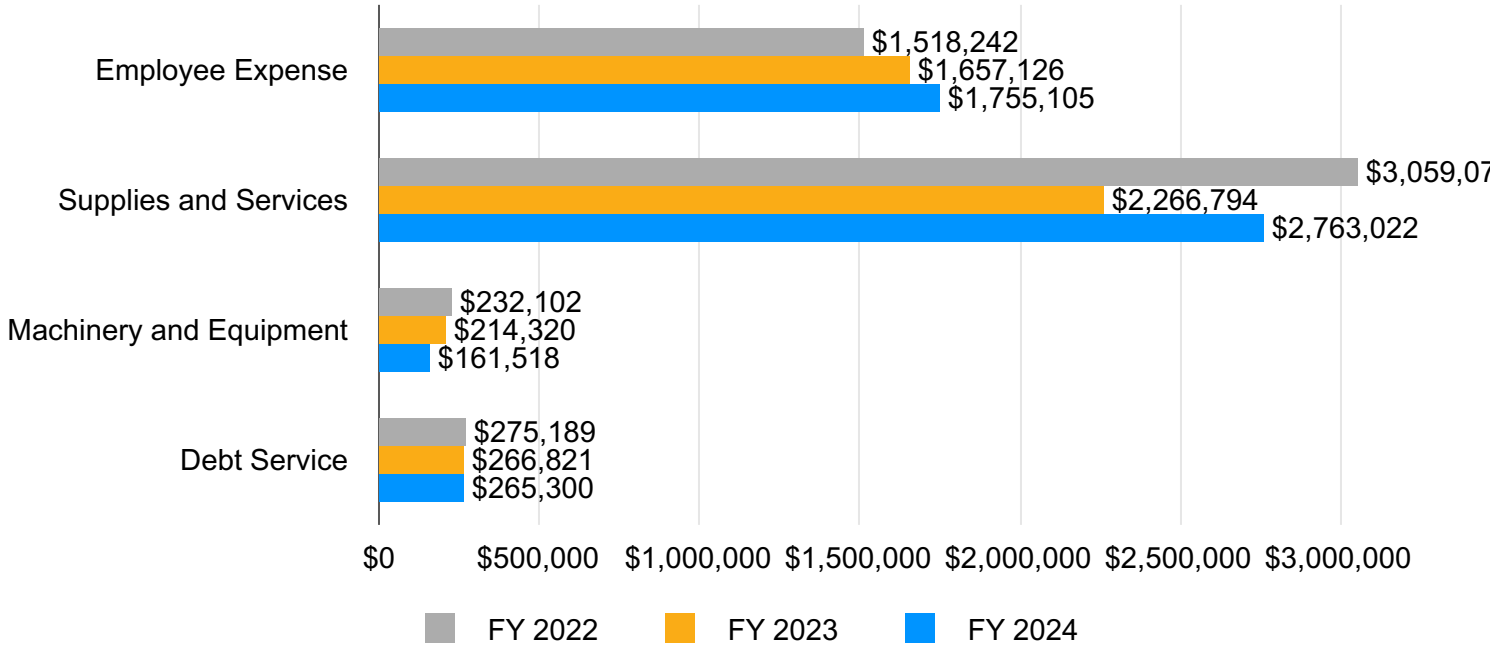
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	19.16	19.77	20.40

Resources and Property Tax Support



The Airport is supported by 20.40 full-time equivalent employees, which accounts for only 35.49% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 12.26% in FY 2024 compared to FY 2023.

Expenditures by Category by Fiscal Year



DUBUQUE REGIONAL AIRPORT

Airport Administration

Mission & Services

The Dubuque Regional Airport is owned by the City of Dubuque and is operated and managed by an Airport Commission as a department of the City of Dubuque. Responsibilities include management and control of all Airport employees, facilities, property and legislative priorities.

The Airport tenants include commercial airline service with American Airlines providing regional jet service through Chicago O'Hare International Airport and leisure flights with Sun Country Airlines to Laughlin, NV and Gulfport/Biloxi, MS. The University of Dubuque fields a fleet of approximately 26 light aircraft and 5 helicopters for their aviation program. Multiple local companies base their corporate aircraft fleet at the Airport while other smaller general aviation aircraft are based locally and have aircraft maintenance services provided by a privately-owned company.

Administration Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$552,991	$575,564	$582,413
Resources	$809,643	$805,268	$932,458

Administration Position Summary	
	FY 2024
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	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of Attendees at Open House/July 3rd Aircraft Viewing-weather dependent	N/A	2,000	Cancelled	2,000	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	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of Commercial Airline Meetings	N/A	2	4	6	N/A
# of Commercial Airline Passenger Enplanements	N/A	26,895	22,876	11,000	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	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of Large Corporate Hangars	N/A	14	14	15	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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$3,035,741	$2,328,607	$2,833,259
Resources	$3,216,081	$2,466,020	$2,940,103

Dubuque Jet Center Position Summary	
	FY 2024
Fixed Base Operations Supervisor	1.00
Asst. Fixed Base Operations Supervisor	2.00
Accountant	0.25
Line Service Worker	4.29
Customer Service Rep	1.50
Total Full-Time Equivalent Employees	**9.04**

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	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
Gallons of Aviation Fuel Sold	N/A	385,293	538,134	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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$991,450	$972,672	$1,020,742
Resources	$807,290	$453,026	$455,401

Operations and Maintenance Position Summary	
	FY 2024
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

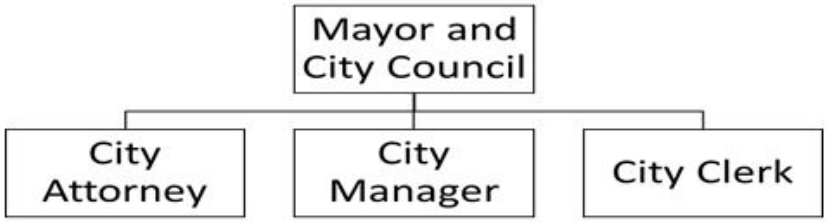
City Council Goal: Partnership for a Better Dubuque

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	FY21 Actual	FY 2022 Actual	FY 2023 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.

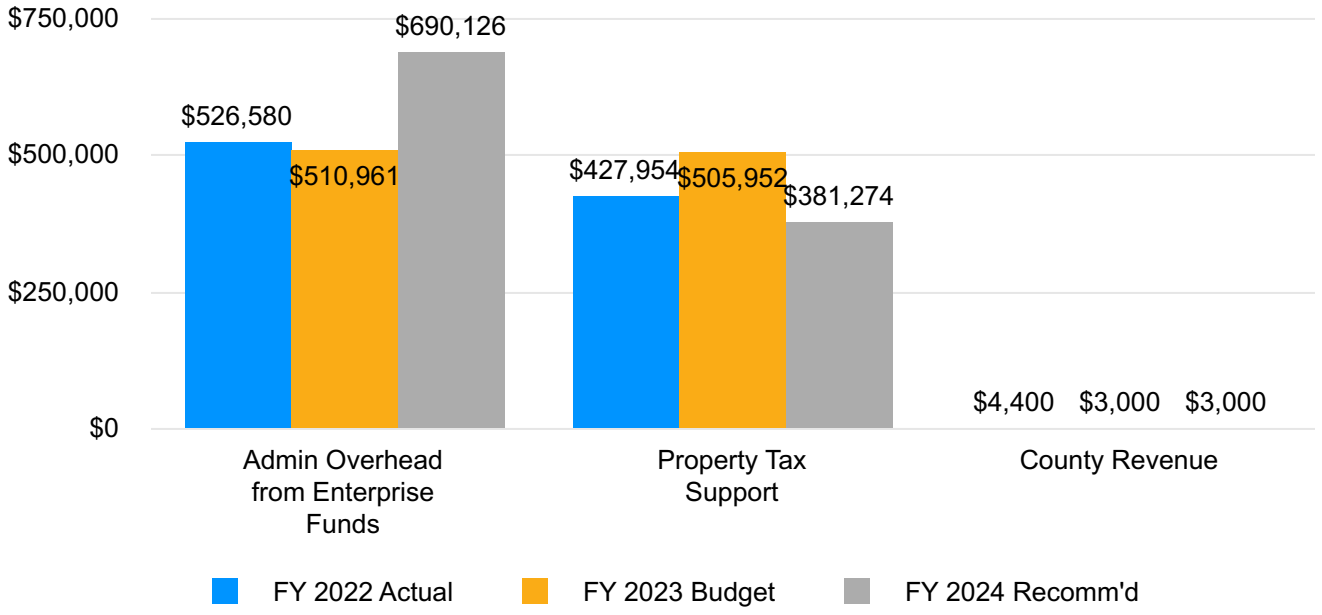


Partnerships
Staff of the City Attorney's Office volunteer with numerous local and state partnerships to implement the City Council's community vision. Staff also develops and implements processes that help provide solutions for community challenges and opportunities.

CITY ATTORNEY'S OFFICE

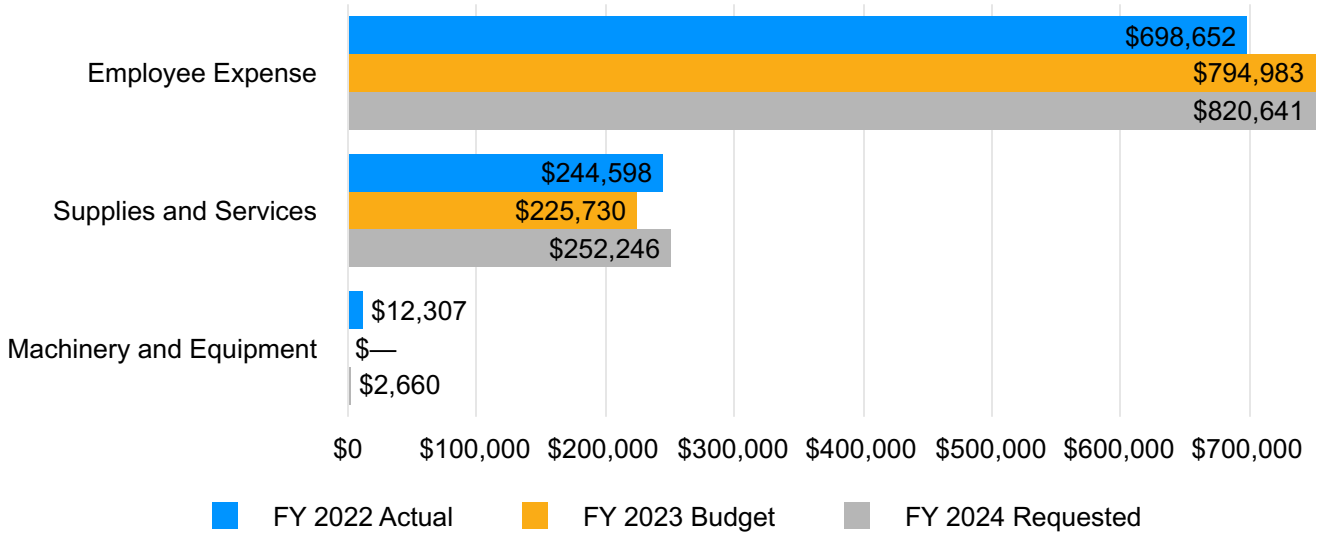
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**5.62**	**5.62**	**5.62**

Resources and Property Tax Support



The City Attorney's Office is supported by 5.62 full-time equivalent employees. Overall, the department's expenses are expected to increase by 5.4% in FY 2024 compared to FY 2023.

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 2024
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	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
Human Rights Cases - # of businesses/organizations affected	N/A	13	8	11	
Municipal Infractions - % of Defendants who admit violations*	80%	67%	63%	70%	
Claims	N/A	43	38	40	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	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
Continuing Legal Education - # annual hours attended	100	77.5	75.5	100	
Petition Properties - # of properties acquired**	4	5	5	10	
Development Agreements***	7	3	5	4	

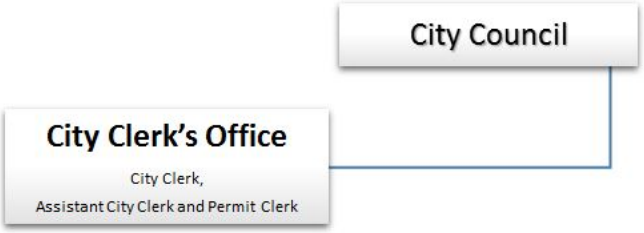
*Purchase Agreements - FY21: Hendricks Feed & Seed Co. Inc.$1,699,000.00 purchase price; River City Development Group LLC $4,218,750.00 purchase price.

**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.

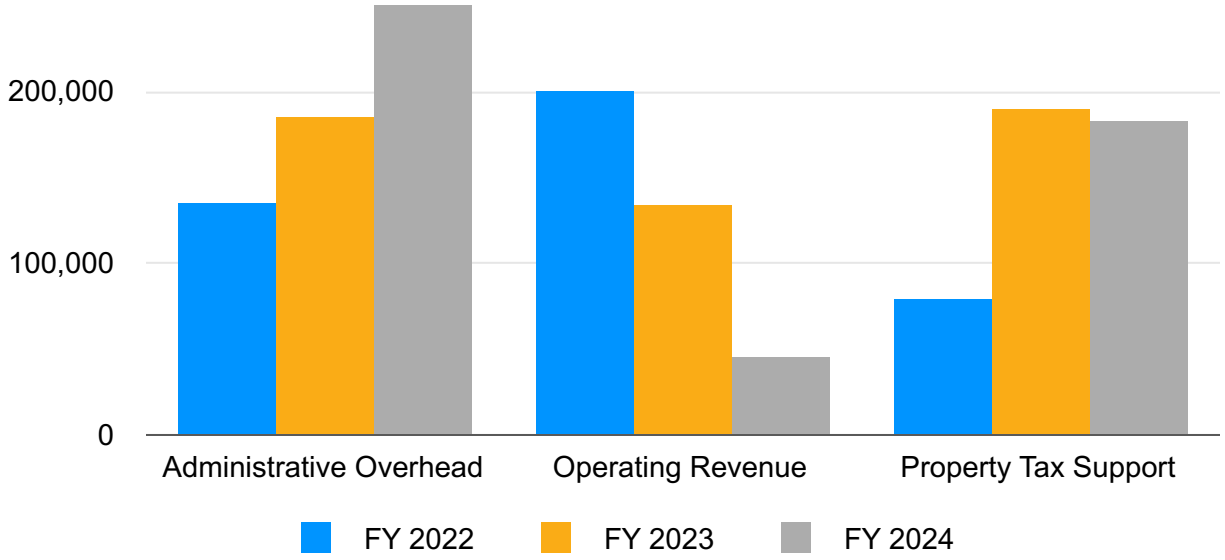


Partnerships
The City Clerk's Office partners with citizens, staff, multiple local and state agencies and businesses to aid in effectively conducting business by utilizing and sharing knowledge to serve as a resource for general city information. These partnerships include: State Alcohol Beverages Division, 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

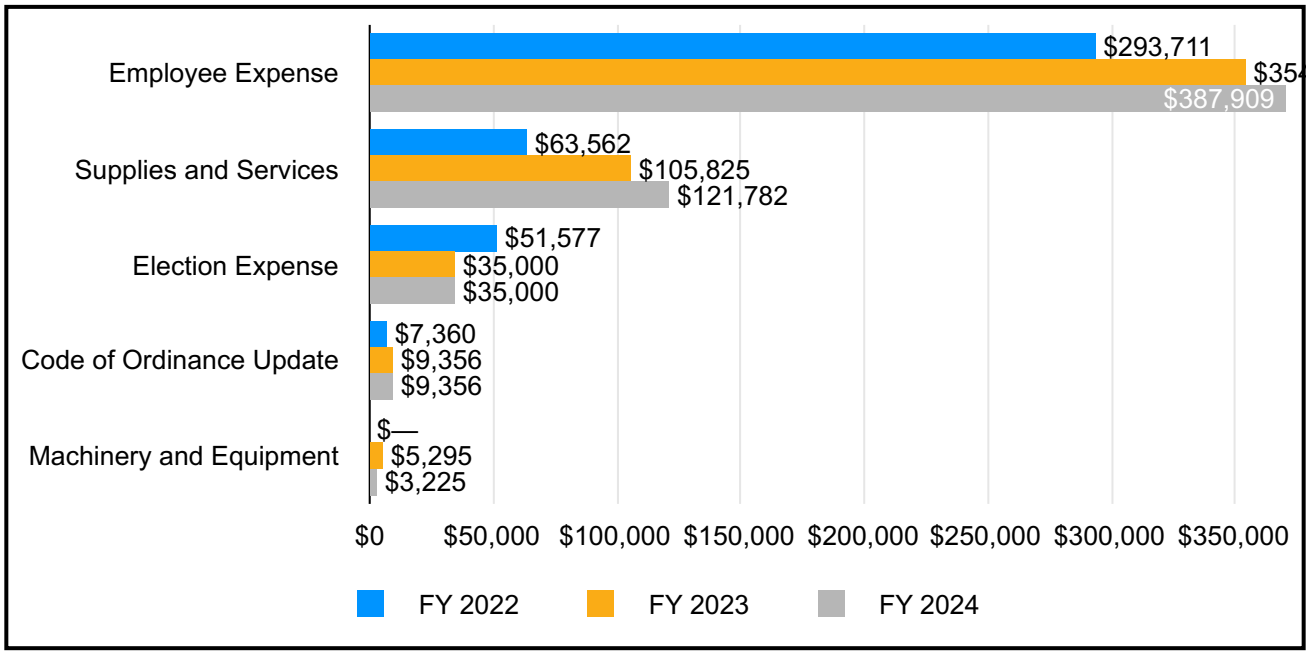
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	3.00	4.00	4.00

Resources and Property Tax Support



The City Clerks Department is supported by 4.00 full-time equivalent employees, which accounts for 69.61% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 9.18% in FY 2024 compared to FY 2023.

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 2024
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	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
Number of City Council Agenda Subscribers (via NotifyMe email and/or text)	Increase by 2%	506	520	526	
Number of City Board & Commission Opening Subscribers (via NotifyMe email and/or text)	Increase by 6%	154	153	175	

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

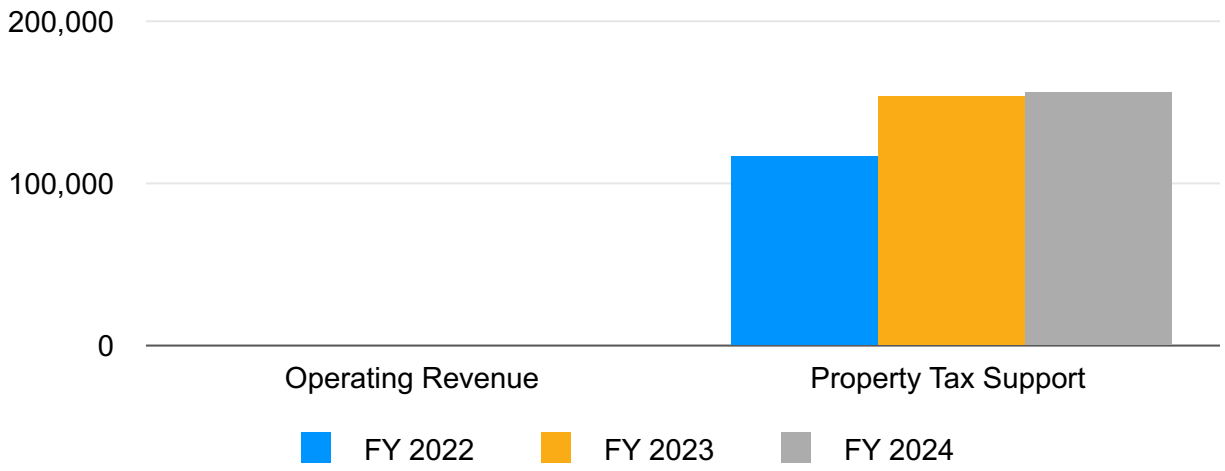
Percentage of Board and Commission Openings	>11%	18%	16%	11.6%	
Percentage of Female Boards and Commissions Volunteers	50%	35%	40%	46%	
Percentage of Boards and Commission Volunteers Representing Communities of Color	10%	4%	4%	5.38%	

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.

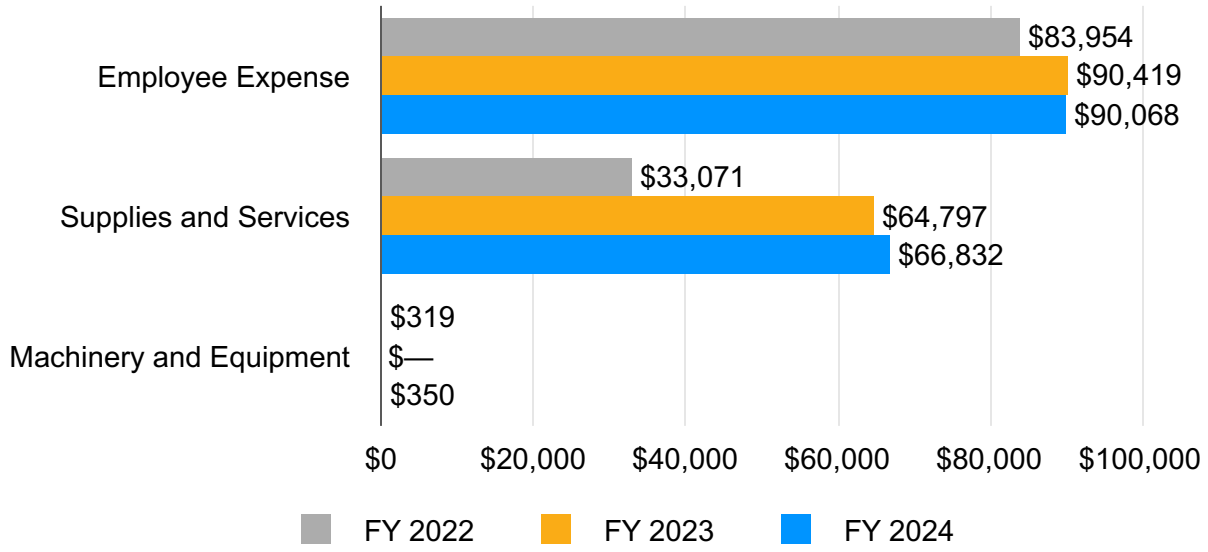
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**3.50**	**3.50**	**3.50**

Resources and Property Tax Support



The City Council is supported by 3.50 full-time equivalent employees, which accounts for 57.28% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 1.31% in FY 2024 compared to FY 2023.

Expenditures by Category by Fiscal Year



2022 – 2024

DUBUQUE CITY COUNCIL GOALS & PRIORITIES



BRAD M. CAVANAGH, MAYOR | RIC W. JONES, AT-LARGE | DAVID T. RESNICK, AT-LARGE | SUSAN R. FARBER, 1ST WARD | LAURA J. ROUSSELL, 2ND WARD | DANNY C. SPRANK, 3RD WARD | KATY A. WETHAL, 4TH WARD

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 2022-2024 policy agenda as well as in-progress projects and capital projects for 2022-2024.



Five-Year Goals
2022-2027

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

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.



2022 Art on the River Exhibit Opening

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.

2022 – 2024 Top Priorities
(in alphabetical order):

- Air Service Future Strategy and Action Plan
- Chaplain Schmitt Island Master Plan Implementation
- City Workforce Retention and Attraction: Direction and Funding
- Climate Action Plan Implementation
- Comprehensive Fire Stations Locations: Study, Report, Direction, and Funding
- Street Program: Direction and Funding

2022 – 2024 High Priorities
(in alphabetical order):

- Catfish Creek Sanitary Sewer Project: Debt Policy Direction, Phasing, and Funding
- Central Avenue Revitalization Plan: Adoption, Direction, and City Actions
- Five Flags: Options, Funding Mechanism, Direction, and Next Steps
- Housing Incentive Policy: Review and Direction
- Poverty Prevention and Reduction Plan Implementation
- Sutton Pool Staffing and Operational Needs: Future Direction and Funding



Under each City Council goal are items listed as MANAGEMENT IN PROGRESS and MAJOR PROJECTS. Each goal contains management in progress items and some 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

- Field of Dreams Stadium: Next Steps for City
- Industrial Park Development
  a. West McFadden/Graf Site Infrastructure
  b. Crossroads Industrial Park Infrastructure
- Minority-, Women-, Disabled-, and LGBT-Owned Business Enterprises (MWDBE) Business Support (including diverse suppliers)
- MWDBE Procurement Policy, Process Revision and Recruitment
- River Cruise Infrastructure and Initial Cruise

(Continued on page 4)

Vibrant Community

Management in Progress

- 911 Center Accreditation
- Comprehensive Police Transparency Annual Report
- Emergency Communication Transfer to Dubuque County: Policy Direction and City Actions
- Traffic and Security Cameras Deployment
- Equitable Fines and Fees Reform
- Fire Department Culture Action Plan
- Fire Department Recruitment and Staffing
- National Incident Management System (NIMS) Development and Training: Mayor/City Council and Management Team Implementation
- Police Department Recruitment and Staffing

Livable Neighborhoods & Housing

Management in Progress

- Emerald Ash Borer Damage: Update Report & Funding
- Historic Millwork District: Next Steps
- Multicultural Family Center Youth Programs Expansion
- Neighborhood Associations Process/Guidelines: Development
- Unified Development Code Update

Major Projects

- Hendrick's Feed Site Parking Ramp

Financially-Responsible, High-Performance City Organization

Management in Progress

- Americans with Disabilities Act (ADA) Compliance Transition Report
- Cartegraph Operations Management Software System Asset Management System
- City Facilities Security Short-Term Action Plan: Access Codes
- City Legislative Lobbying/Advocacy Agenda 2022
- City Plan and Performance Tracking Software and Reporting Tool
- Digital Signatures Policy
- Downtown City Facilities/Workspace Analysis and Plan
- Enterprise Resource Planning (ERP) Software Implementation
- Human Resources Modernization: Two Positions
- Organizational Culture Continuous Improvement
  a. Performance Reviews
  b. Exit Interviews
  c. Consultant Services & Support

Major Projects

- Engine House Remodel Project

For City Council contact information, visit
www.cityofdubuque.org/citycouncil
or call 563.589.4100.
COUNDOG-090122

Sustainable Environment

Management in Progress

- Bee Branch Greenway Operations and Maintenance
- Bee Branch Basin Pump Replacement
- Lead and Copper Pipe Rule Compliance Water Sampling and Testing
- Pollinator Habitat in Park System
- Sewer System Infrastructure Asset Master Plan
- Water and Resource Recovery Center: Nutrient Trading
- Water Plant and Distribution Systems Condition Assessment/Master Plan

Major Projects

- Water Department Supervisory Control and Data Acquisition (SCADA) System Overhaul
- Water Lines Extension – Southwest Arterial

Partnership for a Better Dubuque

Management in Progress

- AmeriCorps Support of Grade-Level Reading Initiative
- Boards/Commissions Recruitment Plan
- City Life Program Offered in Spanish
- Homeless Shelter for Men with Children: Construction Completion

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

Management in Progress

- Arts and Culture Master Plan Implementation
- Arts Operating Grants Update Report
- Comprehensive Parks Master Plan
- Dubuque Renaissance BIPOC Arts Initiative
- Grand River Center Management Agreement

Major Projects

- Comiskey Park Upgrade Project: Phase 1 Construction
- Eagle Valley Subdivision Park: Construction
- English Ridge Subdivision Park: Construction
- Five Flags Short-Term Improvements: Roof and HVAC Stabilization
- Jackson Park Restrooms: Completion

Connected Community

Management in Progress

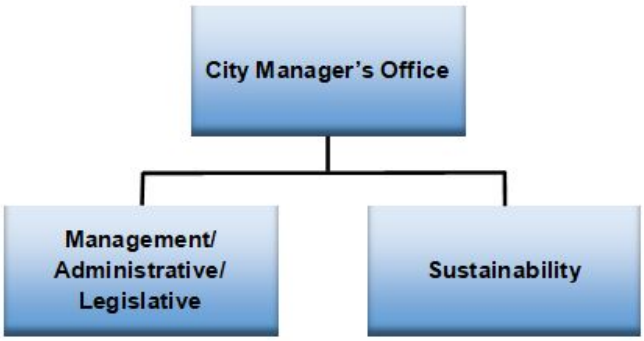
- Community Broadband Project: Fiber-to-the-Home
- New Buses: Delivery
- Traffic Signal Synchronization/STREETS Program

Major Projects

- East/West Corridor Capacity Improvements
  a. University/Pennsylvania Roundabout: Design
  b. University/Asbury Roundabout: Design
  c. University/Loras Roundabout: Design
- JFK Road Sidewalks Project: Construction
- Julien Dubuque Bridge Fiber Duct Installation
- Northwest Arterial Upgrade (IDOT Partnership) Phase 2: Construction
- Southwest Arterial Intelligent Transportation System (ITS) Project
- US 151/Wisconsin Bridge Fiber Installation

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.



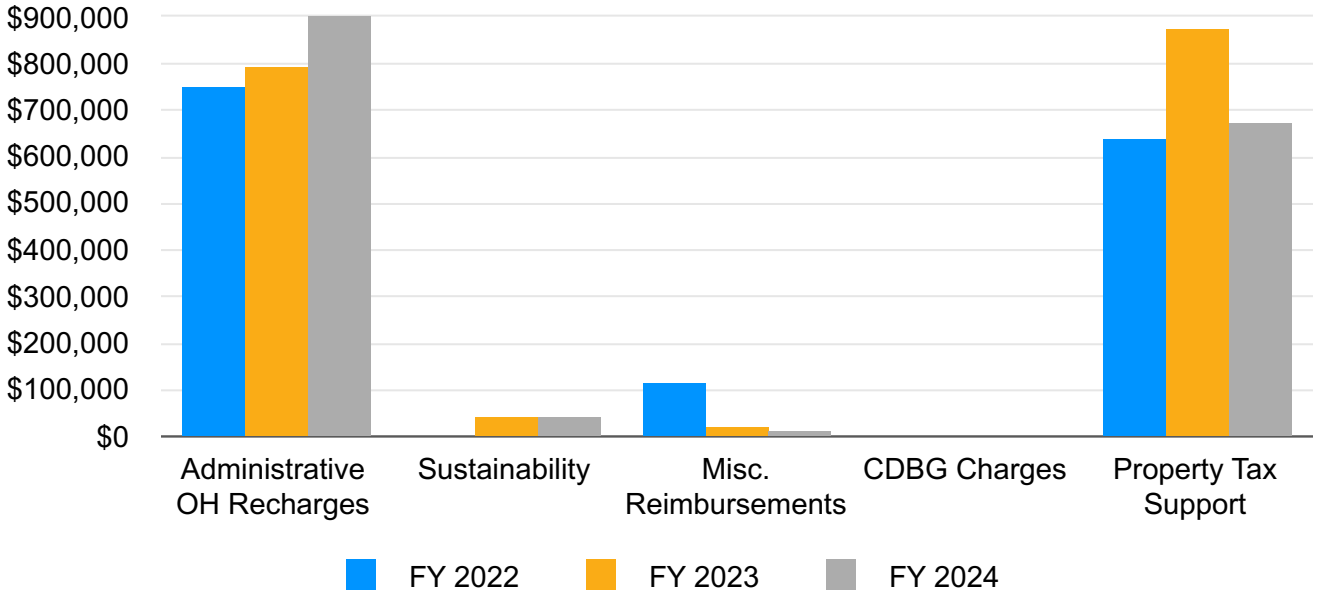
PARTNERSHIPS

- 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

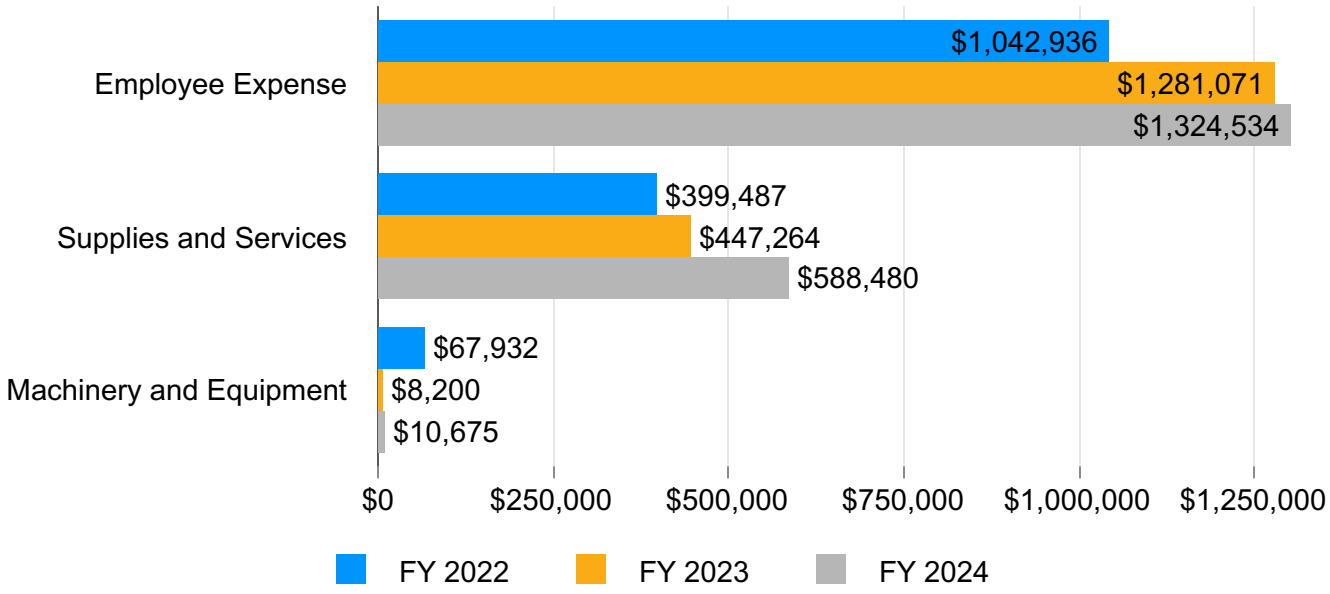
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	10.08	10.42	10.42

Resources and Property Tax Support



The City Manager's Office is supported by 10.42 full-time equivalent employees, which accounts for 68.85% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 10.78% in FY 2024 compared to FY 2023.

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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$1,244,597	$1,335,851	$1,435,596
Resources	$759,264	$672,719	$919,758

Management/Administrative/Legislative Position Summary	
	FY 2024
City Manager	1.00
Assistant City Manager	1.00
Office Manager	1.00
Grant Analyst	1.00
Secretary	1.00
Director of Strategic Partnerships	0.75
Management Intern	1.00
Intern	0.25
Total Full-Time Equivalent Employee's	**7.00**

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	FY22 Actual	FY 23 Actual	FY 24 Estimated	Performance Indicator
Rank of Dubuque tax rate per capita compared to 11 largest cities in Iowa. (1 = lowest rate, 11 = highest rate)	N/A	2		2	N/A

2 Dept. Objective: provide fiscal diversity and hold in check the property tax burden

% budgeted revenue from property taxes	N/A	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%	69.7%	75%	
Average # days to resolve citizen issue (CMO)	< 7	6.2	3.9	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)	44.32% fem, 4.2 % non-w	33.3% fem, 7.4% 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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$265,726	$400,684	$488,061
Resources	$109,193	$184,422	$326,595

Sustainability Position Summary	
	FY 2024
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	FY20 Actual	FY21 Actual	FY22 Actual	Performance Indicator
% of grants awarded of total applications received	N/A	45%	52%	90%	N/A

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	

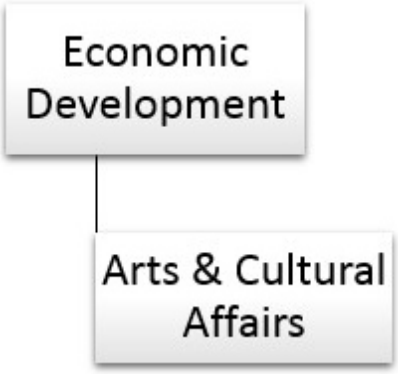
City Council Goal: Sustainable Environment

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%	27%	

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

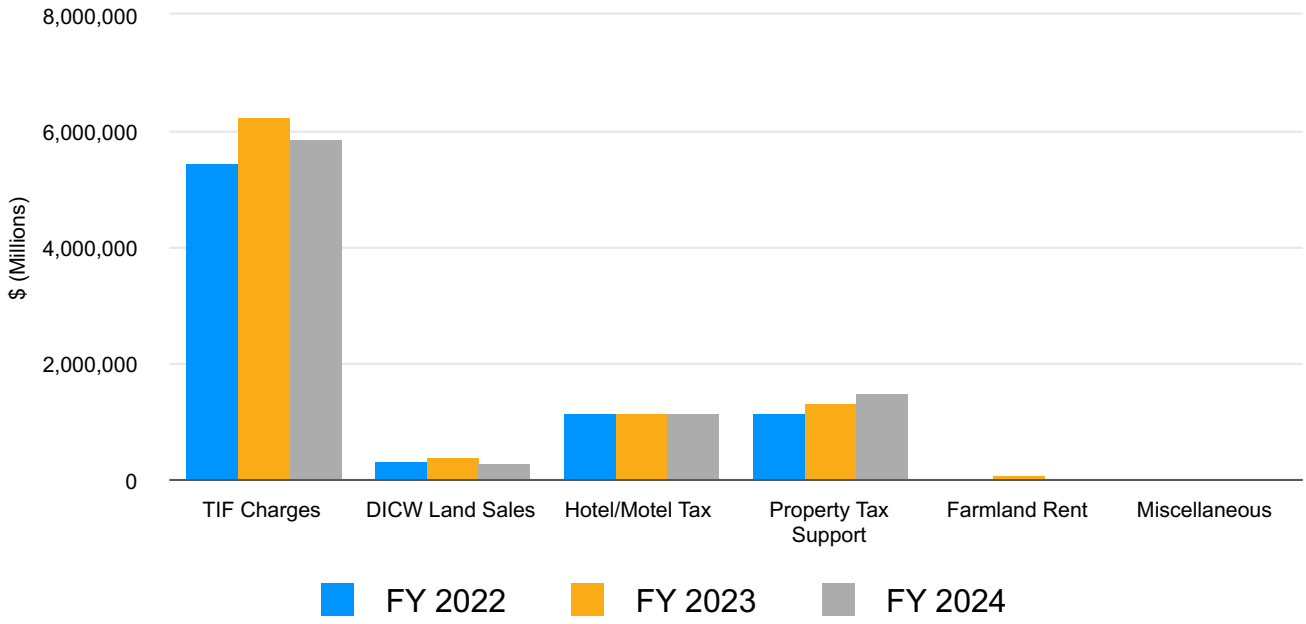
PARTNERSHIPS

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

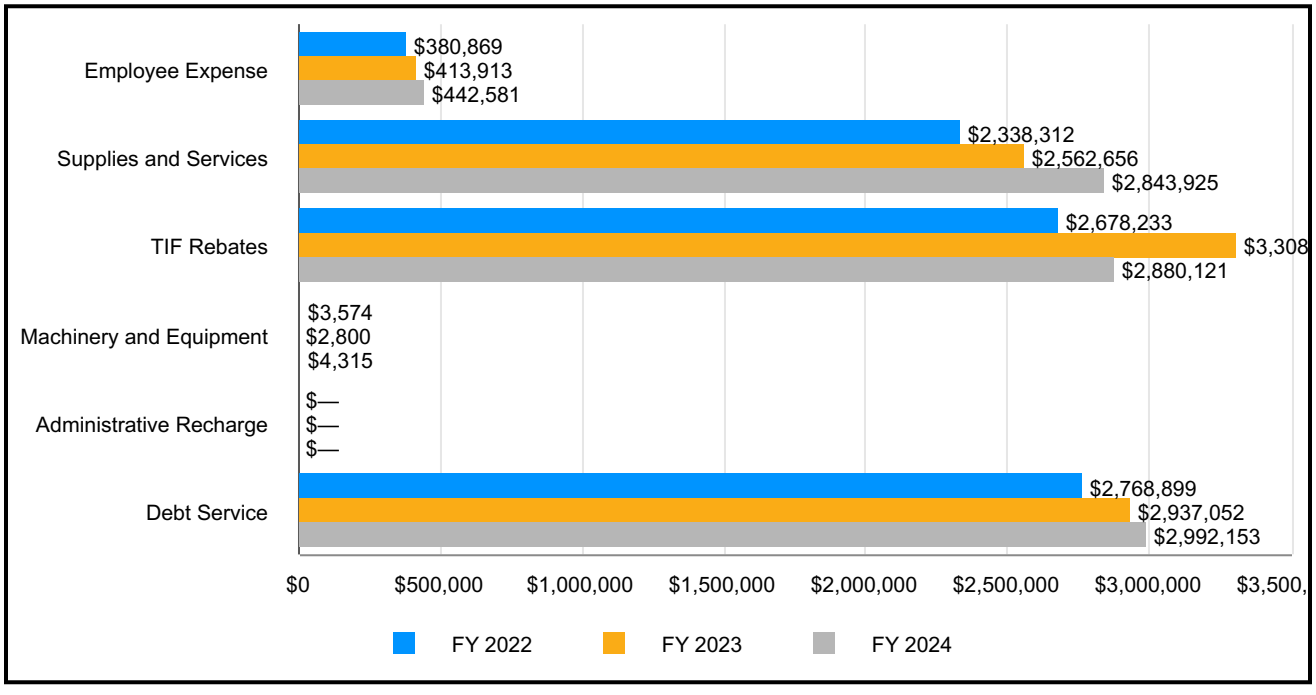
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**3.75**	**3.75**	**3.75**

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	7,706,572	8,768,974	8,698,739
Resources	6,993,964	7,912,669	7,682,973

Administration Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 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	50	281	26	48	
	# of minority-owned businesses registered as Targeted Small Business with State of Iowa	10	6	10	10	
	# of Businesses Applying for High Quality Jobs Program	5	1	1	1	
	# of Participants graduating from Workforce Development Programming	80	79	118	80	
2	**Department Objective: Attract and retain residents by offering attractive and interesting housing options.**					
	# of Projects Assisted with Rehab Grants	10	7	6	6	
	# of Housing units created	50	123	16	53	
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	$93 M	$18 M	$42 M	
	Increase in overall property values in TIF districts	$365 M	$406 M	$465 M	$500 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$ 463,314	$ 455,492	$ 464,356
Resources	$ 22,500	$ 3,600	$ —

Arts and Cultural Affairs Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 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	72.8%, 27	74%, 36	89%, 62	
	% of grantee locations or primary service delivery within CDBG target area	>51%	71.4%	72.7%	75%	

City Council Goal: Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity

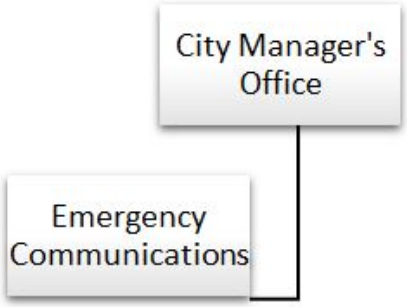
2	**Activity Objective: Expand income-generating opportunities in the arts, culture, and creative sector.**					
	% of increase from prior year in employment opportunities supported by arts grantees	10%	N/A	N/A	15%	
	# of unique applicant responses to City-issued call for art, # contracts granted	150, 30	88, 5	56, 11	80, 30	

City Council Goal: Partnership for a Better Dubuque

1	**Activity Objective: Leverage public resources through the Arts & Culture Special Projects program 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	$76,954	$201,970	$166,326	

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.

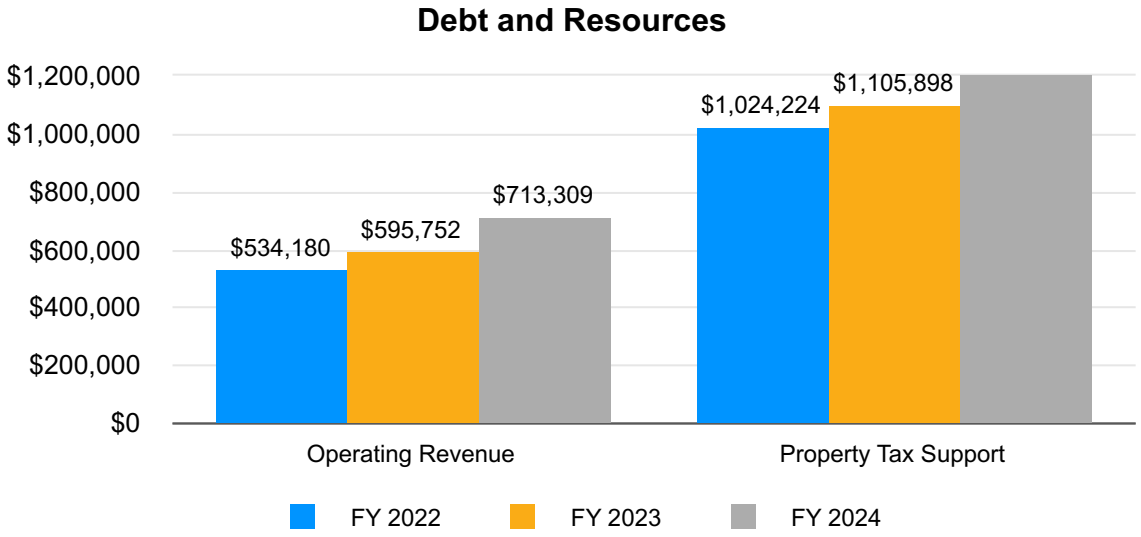
Planning
The Communications Center works with different agencies in the Dubuque area to ensure that all emergency needs are provided when requested by citizens and visitors of Dubuque.



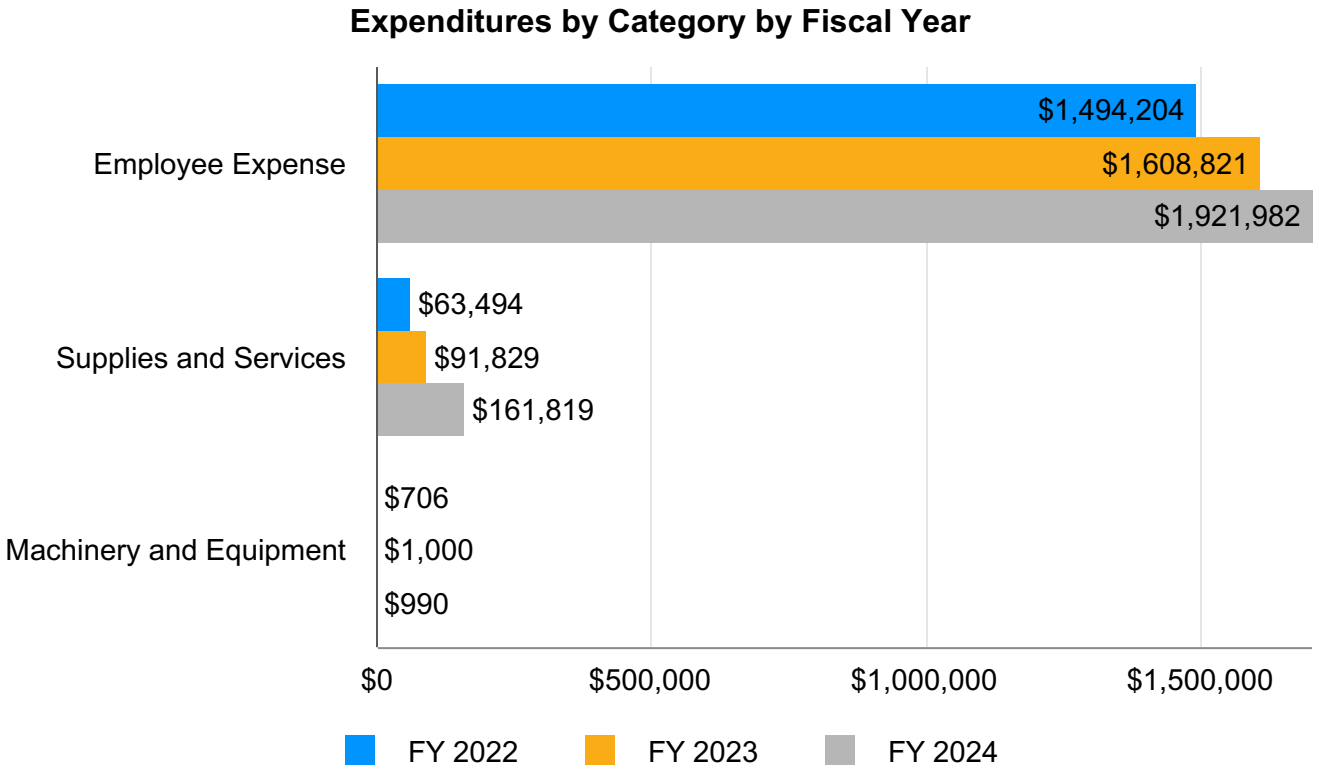
Partnerships
The Emergency Communications Department partners with many City, County, and State departments as well as 11 non-profits and organizations throughout the City and County to provide quality services that are consistent with the City Council goals and priorities.

EMERGENCY COMMUNICATIONS

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**19.28**	**19.53**	**20.35**



The Emergency Communication Department is supported by 20.35 full-time equivalent employees, which accounts for 91.53% of the department expense as seen below. Overall, the department's expenses are expected to increase by 22.34% in FY 2024 compared to FY 2023.



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 2024
Emergency Communications Manager	1.00
Lead Public Safety Dispatcher	4.00
Public Safety Dispatcher - FT	12.00
Public Safety Dispatcher - PT	2.35
Records Clerk - PT	1.00
Total Full-Time Equivalent Employees	**20.35**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

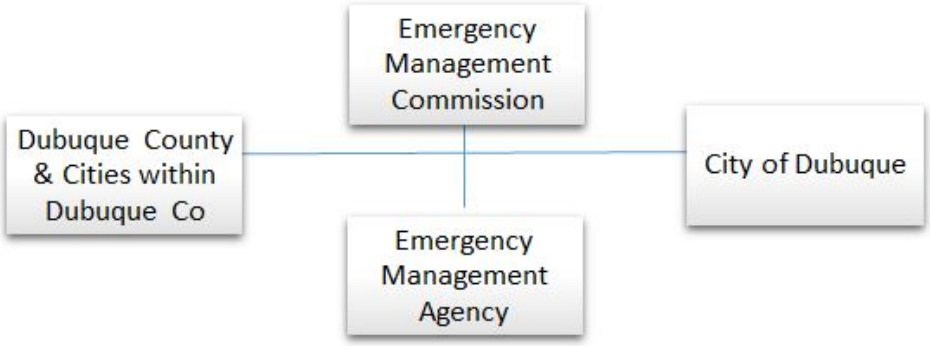
	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Provide expedient and effective handling of emergency calls.**					
	% of 911 phone calls answered in 10 seconds or less (National Average is 90%)	98%	89%	95%	95%	
	% of all phone calls answered in 10 seconds or less	98%	95%	96%	96%	
	# of total phone calls handled by the Dubuque Communications Center	>170,000	160,250	116,106	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	8	1	20	
	# of students reached through classroom presentations	1,200	415	38	1200	



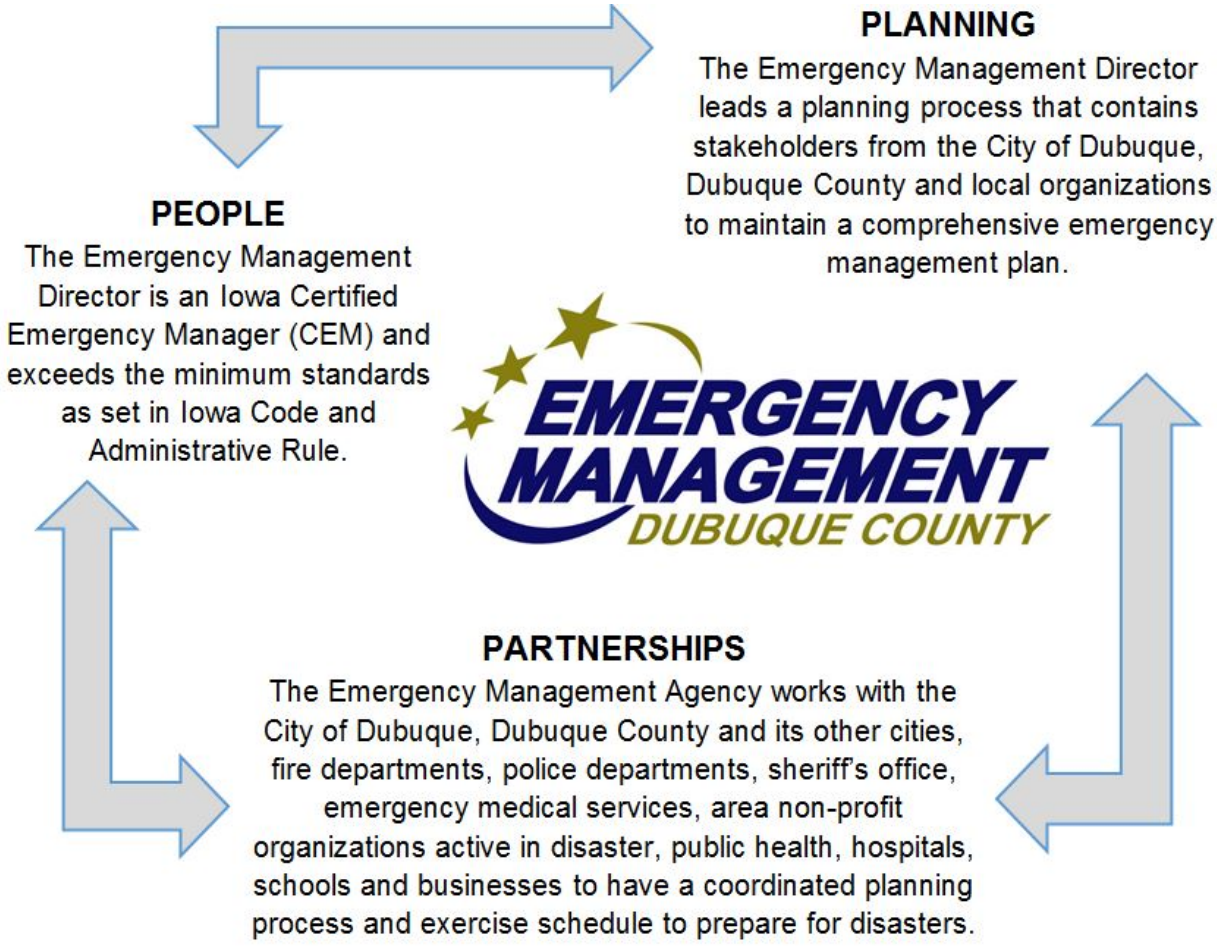


EMERGENCY MANAGEMENT

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.

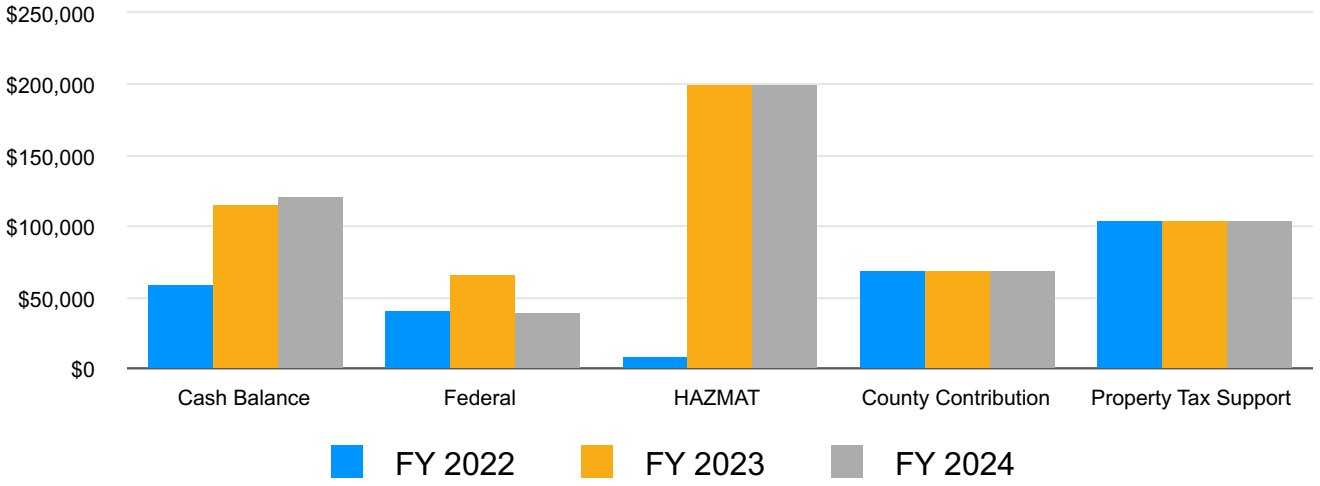


SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



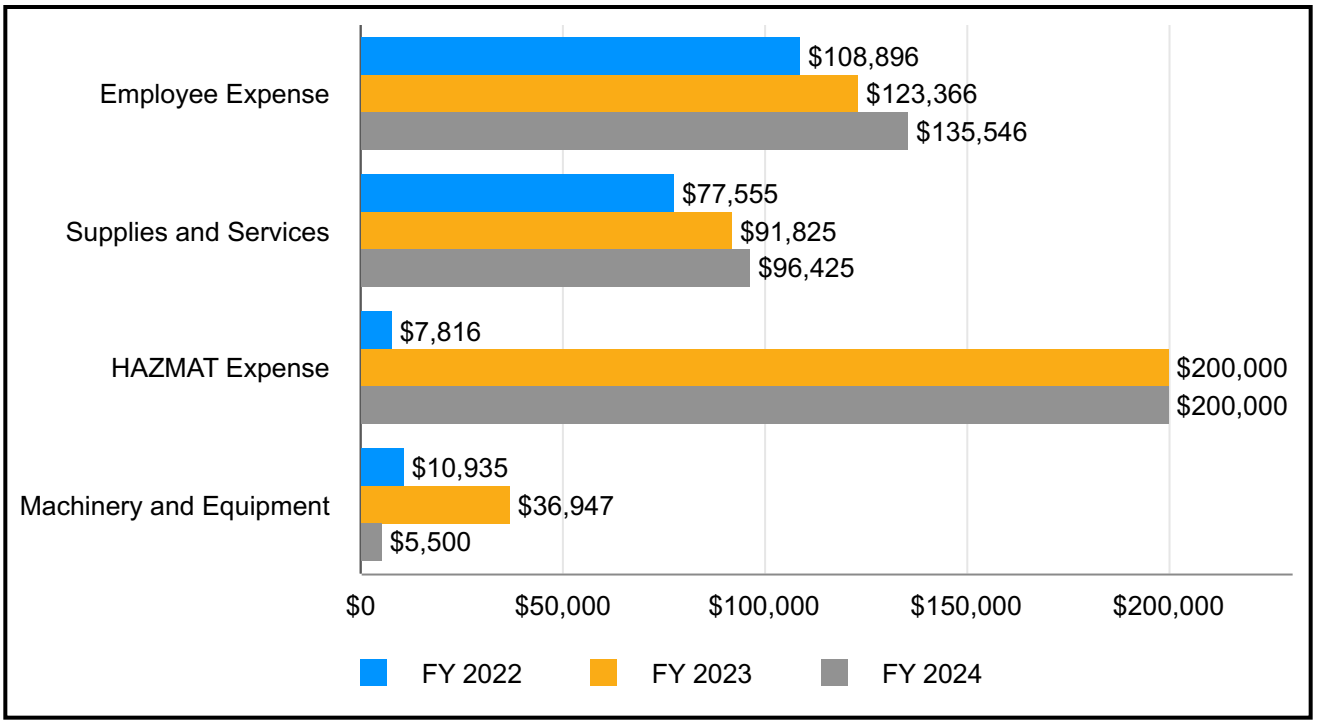
EMERGENCY MANAGEMENT

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

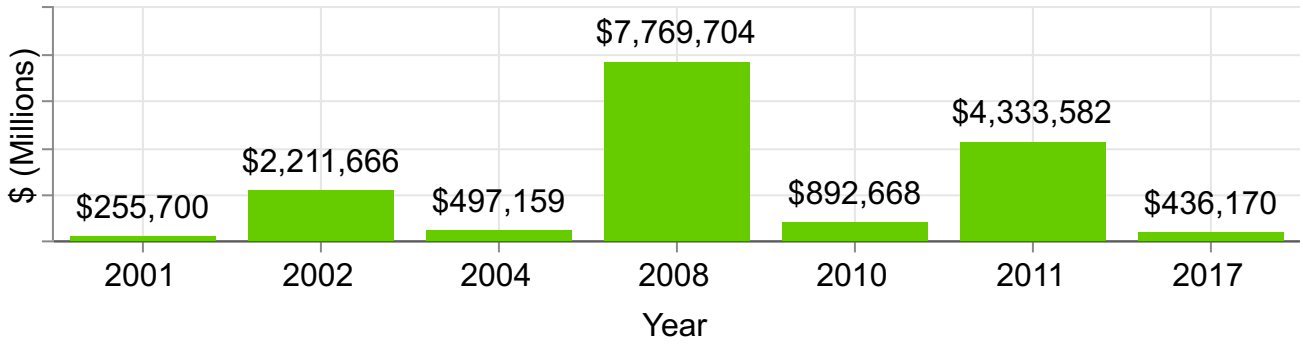
Emergency Management provides a comprehensive emergency management program that includes planning, training, response, recovery and mitigation from natural and human made disasters. With a focus of building a resilient community, the emergency management director coordinates emergency preparedness training, 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	FY21 Actual	FY 2022 Actual	FY 2023 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	10	9	
	# of outreach events and emergency plan consultations provided or planning meetings attended	10	26	18	44	
	# of training classes offered at the local level for disaster response and responder safety	8	8	3	8	
	# of tabletop, functional, and full-scale exercises offered to community members	4	9	6	10	
	Complete required emergency management continuing education hours	40	36	44	48	

Public Assistance Damages from Recent Presidentially Declared Disasters



ENGINEERING DEPARTMENT

The engineering department promotes the health, safety, and welfare of ALL through sound engineering principles, practices, and partnerships applied to the planning, design, maintenance, and preservation of the City's infrastructure and property.

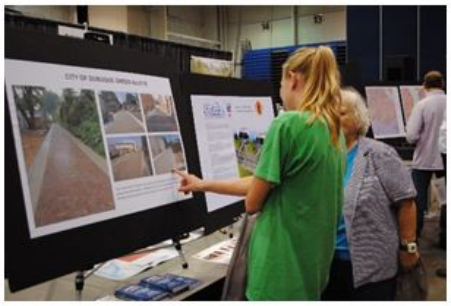
SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES

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.

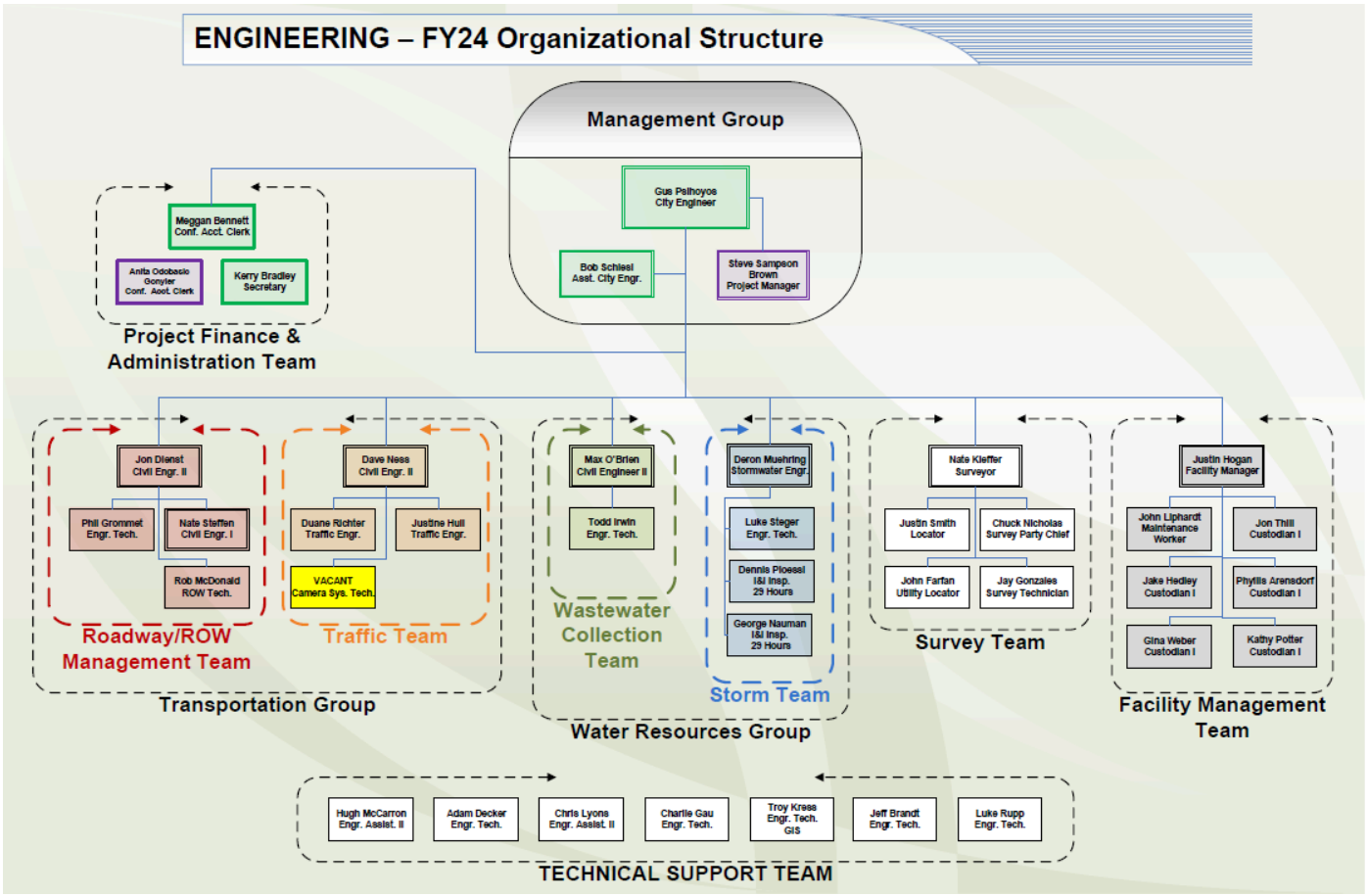
PLANNING

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.



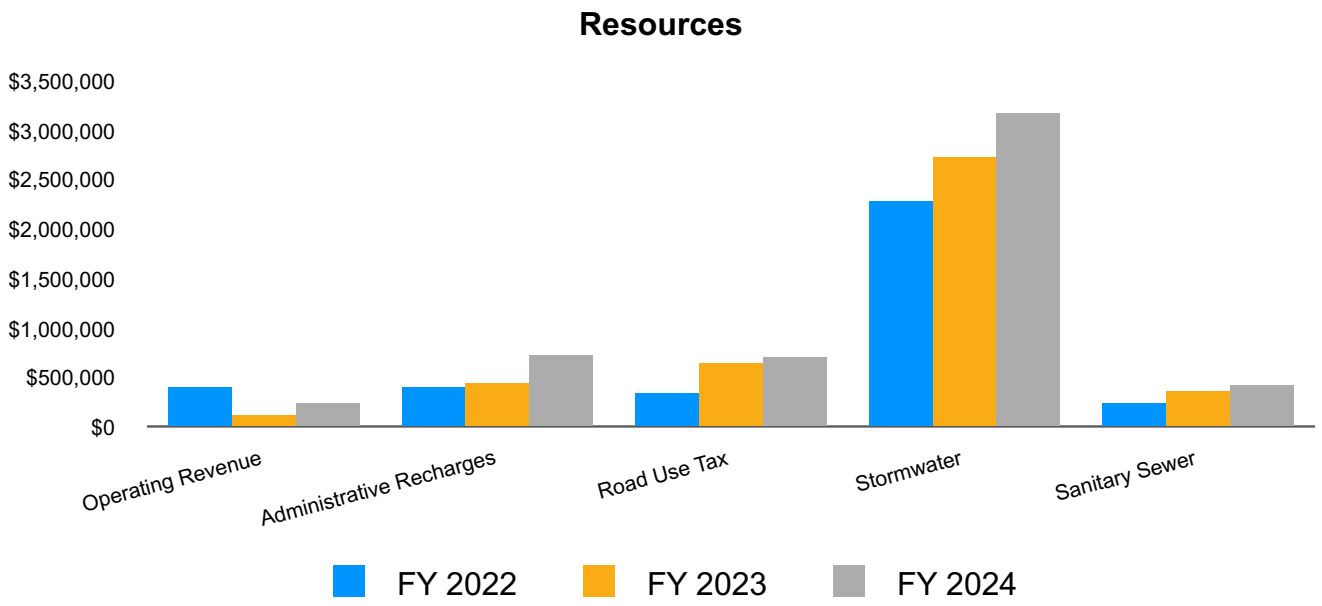
PARTNERSHIPS

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.

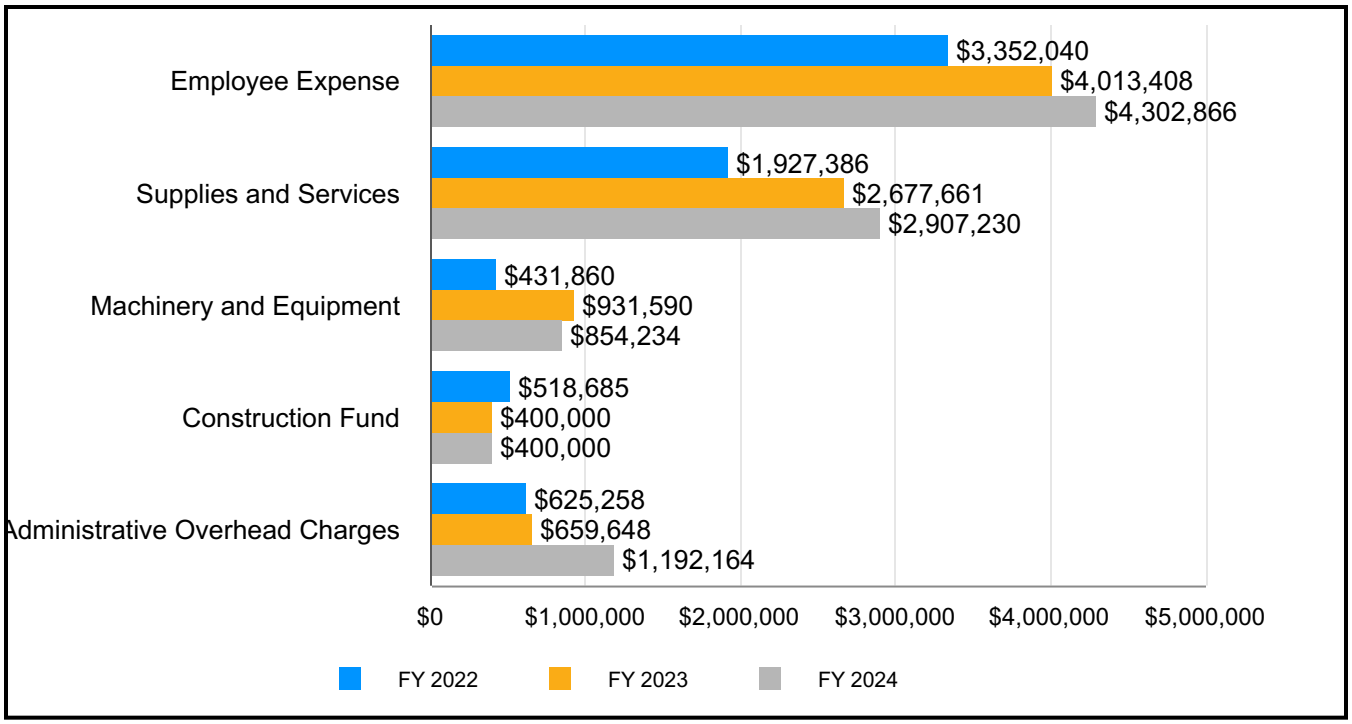

ENGINEERING – FY24 Organizational Structure
Management Group
Gus Psihoyos
City Engineer
Bob Schiesl
Asst. City Engr.
Steve Sampson Brown
Project Manager
Meggan Bennett
Conf. Acct. Clerk
Anita Odobasic Gonyier
Conf. Acct. Clerk
Kerry Bradley
Secretary
Project Finance & Administration Team
Jon Dienst
Civil Engr. II
Phil Grommet
Engr. Tech.
Nate Steffen
Civil Engr. I
Rob McDonald
ROW Tech.
Roadway/ROW Management Team
Dave Ness
Civil Engr. II
Duane Richter
Traffic Engr.
Justine Hull
Traffic Engr.
VACANT
Camera Sys. Tech.
Traffic Team
Transportation Group
Max O'Brien
Civil Engineer II
Todd Irwin
Engr. Tech.
Wastewater Collection Team
Deron Muehring
Stormwater Engr.
Luke Steger
Engr. Tech.
Dennis Ploessl
I&I Insp.
29 Hours
George Nauman
I&I Insp.
29 Hours
Storm Team
Water Resources Group
Nate Kieffer
Surveyor
Justin Smith
Locator
Chuck Nicholas
Survey Party Chief
John Farfan
Utility Locator
Jay Gonzales
Survey Technician
Survey Team
Justin Hogan
Facility Manager
John Liphardt
Maintenance Worker
Jon Thill
Custodian I
Jake Hedley
Custodian I
Phyllis Arensdorf
Custodian I
Gina Weber
Custodian I
Kathy Potter
Custodian I
Facility Management Team
Hugh McCarron
Engr. Assist. II
Adam Decker
Engr. Tech.
Chris Lyons
Engr. Assist. II
Charlie Gau
Engr. Tech.
Troy Kress
Engr. Tech. GIS
Jeff Brandt
Engr. Tech.
Luke Rupp
Engr. Tech.
TECHNICAL SUPPORT TEAM

ENGINEERING DEPARTMENT

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**38.94**	**40.21**	**40.92**



The Engineering Department is supported by 40.92 full-time equivalent employees, which accounts for 55.48% of the department expense as seen below. Overall, the department's expenses are expected to increase by 11.10% in FY 2024 compared to FY 2023.



ENGINEERING DEPARTMENT

Activity: Right-of-way Management and Streets

Mission & Services

The department strives to manage the right of way and the streets of the city in an equitable way. This is done so the citizens can realize the greatest benefit and involves working with multiple stakeholders, both public and private. This effort strives for streets, sidewalks and other public rights of way that are safe and fully accessible by all users.

Services include monitoring right-of-way, excavations, sidewalk inspections (snow removal and defects), appeals, management of compliance, utility locate services, and street, alley, sidewalk, and trails planning, inspection, and reconstruction.

Right-of-way and Streets Position Summary	
	FY 2024
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	0.75
Civil Engineer II	0.85
Civil Engineer II - Service Fund	1.15
Confidential Account Clerk- Leases	0.20
Confidential Account Clerk	0.50
Confidential Account Clerk - Service Fund	0.05
Engineering Intern- Leases	0.25
Intern Engineering- Youth Americorp	0.32
Engineering Intern - Service Fund	0.75
Engineering Assistant II	0.10
Engineering Assistant II - Service Fund	0.85
Engineering Technician - Inspection	0.60
Engineering Technician	1.30
Engineering Technician - Service Fund	3.48
Project Manager	0.35
Project Manager- Leases	0.05
Project Manager - Service Fund	0.35
ROW Technician	0.95
ROW Technician - Service Fund	0.05
Secretary - Admin	0.15
Secretary - Engineering	0.20
Secretary- Service Fund	0.20
Survey Party Chief	0.15
Survey Party Chief - Service Fund	0.30
Survey Technician	0.15
Survey Technician - Service Fund	0.30
Surveyor	0.80

Right-of-way and Streets Position Summary	
	FY 2024
Surveyor - Service Fund	0.10
Traffic Engineer	0.50
Traffic Engineer - Service Fund	0.60
Total FT Equivalent Employees	**19.00**

ENGINEERING DEPARTMENT

Right-of-Way Management and Streets

Performance Measures

City Council Goal: Connected Community

	Performance Measure (KPI)	Target	FY 2021 Actual	FY22 Actual	FY 23 Estimated	Performance Indicator
1	**Activity Objective: Provide safe walking pathways throughout the City, including pedestrian access ramps.**					
	% of property notices resolved within allotted time for un-shoveled sidewalks	80%	94%	80%	80%	
	# of ADA curb ramps installed	100	288	110	160	
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	1,433	1,201	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	561	600	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 do private property owners: manage stormwater on its property. Services 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$4,802,222	$5,247,779	$5,672,313
Resources	$4,802,222	$5,247,779	$5,672,313

Stormwater Position Summary	
	FY 2024
Civil Engineer II	1.00
Civil Engineer II - Service Fund	0.35
Civil Engineer I	0.05
Civil Engineer I- Service Fund	0.05
City Engineer	0.15
City Engineer - Service Fund	0.05
Engineering Technician	0.28
Traffic Engineer - Residential Parking	0.03
Engineering Technician - Service Fund	0.80
Engineering Technician - Water	0.03
Engineering Assistant II - Service Fund	0.05
Secretary - Stormwater Fund	0.05
Secretary- Service Fund	0.10
Survey Party Chief - Service Fund	0.25
Survey Technician - Service Fund	0.25
Engineering Intern	0.32
Project Manager - Service Fund	0.05
Utility Locator - Stormwater	0.50
Utility Locator - Water	0.50
Confidential Account Clerk	0.20
I&I Inspector	1.46
Confidential Account Clerk - Service Fund	0.40
Total FT Equivalent Employees	**6.92**

Performance Measures

City Council Goal: Livable Neighborhoods and Housing

	Performance Measure (KPI)	Target	FY 2021 Actual	FY22 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 (W&RRC) where it is treated in accordance with the federal Clean Water Act before being discharged in the Mississippi River. This activity defines and implements capital improvements to improve the City's existing sanitary sewer collection infrastructure and provides direction and standards for future expansion and connections to the system.

Sanitary Sewer Collection Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$244,608	$741,741	$792,022
Resources	$9,939	$378,749	$394,098

Sanitary Sewer Collection Position Summary	
	FY 2024
City Engineer	0.20
City Engineer - Service Fund	0.10
Civil Engineer I- Service Fund	0.05
Civil Engineer II - Service Fund	0.45
Civil Engineer II	0.15
Engineering Intern	0.32
Project Manager	0.10
Project Manager - Service Fund	0.10
Engineering Technician	0.38
Engineering Technician - Service Fund	1.70
Survey Party Chief - Service Fund	0.30
Survey Technician - Service Fund	0.30
Secretary	0.05
Secretary - Service Fund	0.10
Confidential Account Clerk	0.25
Confidential Account Clerk - Service Fund	0.15
Utility Locator	0.50
Total FT Equivalent Employees	**5.20**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY 2021 Actual	FY22 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$199,170	$262,748	$308,125
Resources	$9,129	$14,449	$50,313

Traffic Engineering Position Summary	
	FY 2024
Secretary	0.10
Confidential Account Clerk	0.20
Utility Locator	0.50
Engineering Technician	0.03
Surveyor	0.10
Traffic Engineer	0.77
Engineering Technician- Service Fund	0.40
Traffic Engineer - Service Fund	0.10
Total FT Equivalent Employees	**2.20**

Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

	Performance Measure (KPI)	Target	FY 2021 Actual	FY22 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%	
3	**Activity Objective: Continue growth of traffic operation cameras, security cameras, and fiber and conduit.**					

% of signalized Intersections with security cameras (88 Intersections)	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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$1,020,039	$1,358,351	$1,437,553
Resources	$321,394	$334,351	$338,564

Facility Management Position Summary	
	FY 2024
Facilities Manager	1.00
Maintenance Worker	1.00
Secretary	0.05
Confidential Account Clerk	0.05
Architectural Intern	0.50
Custodian - City Hall Annex/Housing	0.50
Custodian - Federal Building	2.50
Custodian - Multicultural Family Center	1.00
Custodian - City Hall	1.00
Total Full-Time Equivalent Employees	**7.60**

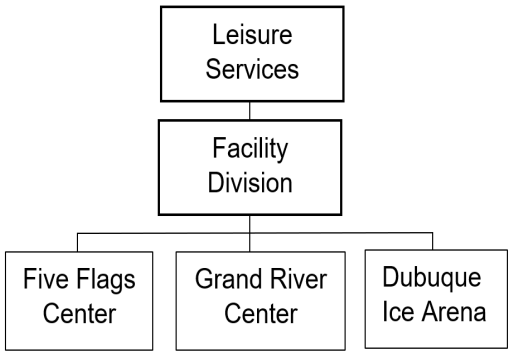
Performance Measures

City Council Goal: Financially Responsible, High Performance Organization

	Performance Measure (KPI)	Target	FY 2021 Actual	FY22 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 and Dubuque Ice Arena, 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. ASM Global, Platinum Hospitality, and Schmitt Island Development provide venues for conferences, weddings, family events, trade shows, recreation tournaments, entertainment, business needs of individuals, teams, businesses, and event planners.

PEOPLE

The Grand River Center as the conference and education center, Five Flags as the civic center, and the Dubuque Ice Arena provide increased quality of life for residents of Dubuque as well as positive visitor experiences for travelers to the area.







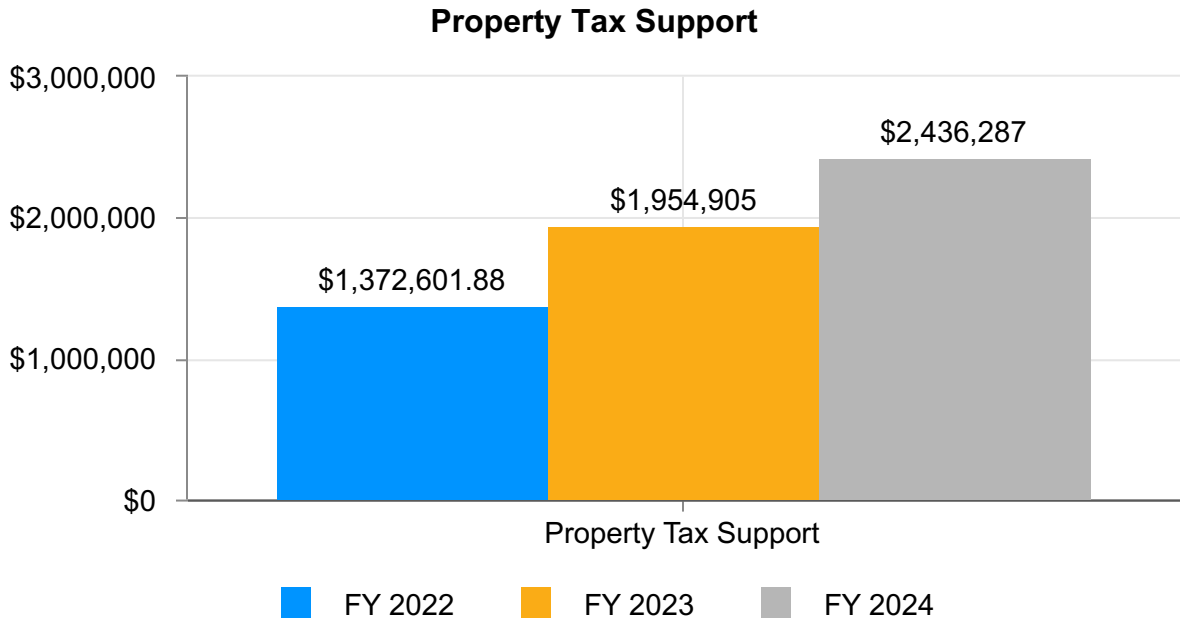
PARTNERSHIPS

Efforts are coordinated with Travel Dubuque. Often local professionals represent their professional association to bring their state and/or national conference and tournaments to Dubuque. Partners at Five Flags include many theatrical and performing groups. Partners at Dubuque Ice Arena include many hockey, figure skating, and other skating groups of all ages.

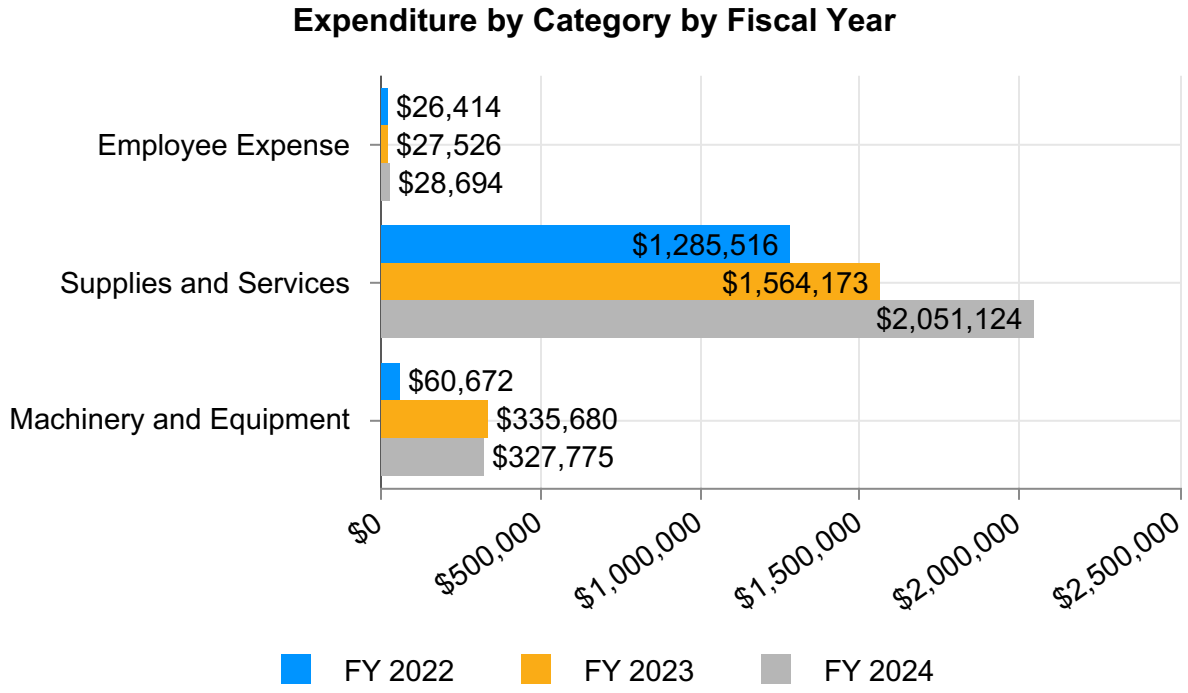
LEISURE SERVICES
FACILITY DIVISION

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	0.15	0.15	0.15

	FY 2022	FY 2023	FY 2024
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 84.19% of the department expense as seen below. Overall, the department's expenses are expected to increase by 24.92% in FY 2024 compared to FY 2023.



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, recreational, 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, sporting events and much more. Five Flags Civic Center features an arena, historic theater, meeting rooms and intimate performance stage called the Bijou Room.

The Grand River Center is a City owned building managed by Platinum Hospitality. Dubuque's iconic convention and education center is located in the Port of Dubuque overlooking the Mississippi River and Riverwalk. The conference center has meeting rooms, a ballroom and exhibit hall allowing a variety of uses of the space for large and small events.

The Dubuque Ice Arena is city round building managed by Schmitt Island Development Corporation. The facility has one United States Hockey League size sheet of ice with seating for 3,200. The arena hosts ice sports events tournament and games.

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$1,007,640	$1,209,093	$1,322,241
Resources	$44,065	$41,887	$42,748

Five Flags Civic Center Position Summary	
	FY 2024
Leisure Services Manager	0.15
Total FT Equivalent Employees	**0.15**

Grand River Center Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$394,809	$774,822	$1,143,515
Resources	$29,847	$29,010	$29,469

Grand River Center Position Summary	
	FY 2024
Leisure Services Manager	0.15
Total FT Equivalent Employees	**0.15**

Dubuque Ice Arena Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$957,826	$200,000	$373,255
Resources	$ 667,900.77	$ —	$ —

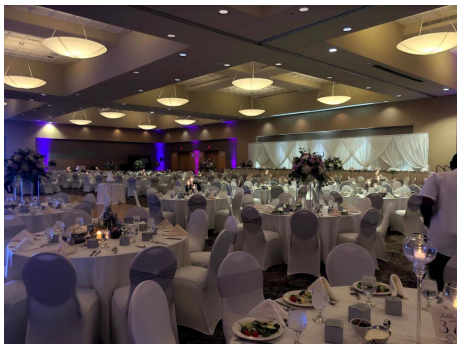
Performance Measures

City Council Goal: Partnerships for a Better Dubuque

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 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%	+11%	+2%	+.5	
2	**Activity Objective: Host community events and activities that support families and children.**					
	# of unique performances and events (both centers combined)	80	51	94	85	
	# of events that supported fundraisers benefiting families & children (both)	15	17	94	9	
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	0/0 (actual) *	0/0 (actual) *	380/18 + Canada (actual)	

*Note - In October of 2020 (FY21) and 2021 (FY22) the Growing Sustainable Communities Conference was cancelled due to the ongoing pandemic and health concerns.

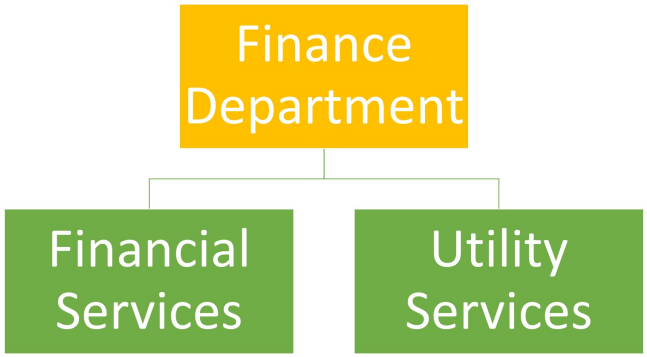




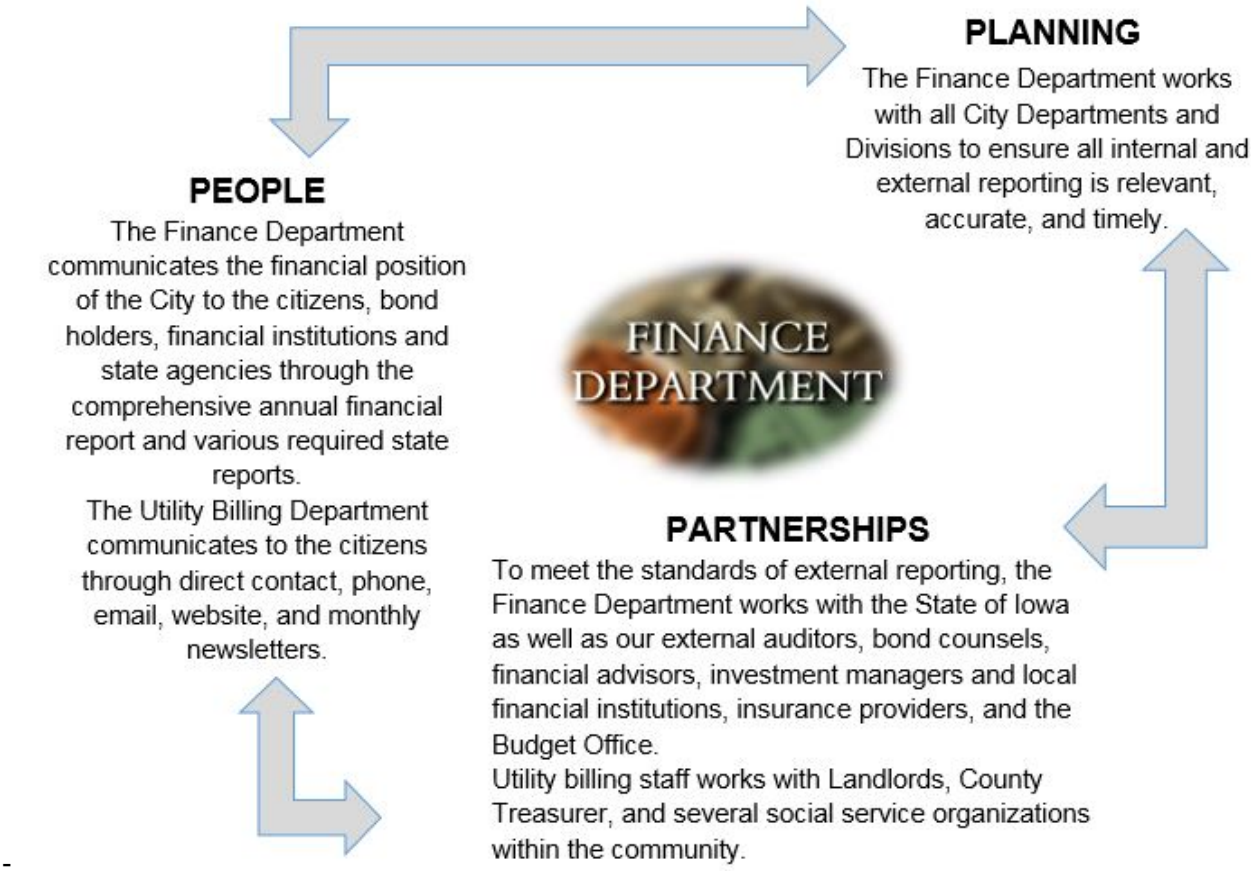

BALCONY

FINANCE DEPARTMENT

The Finance Department provides the City Council, City Manager, City Departments, Boards and Commissions, other governmental agencies, vendors and the public with reports and financial data that is accurate, timely and meaningful and which satisfies the need for sound fiscal policy formulation, efficient City financial management and full disclosure of City finances.



SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

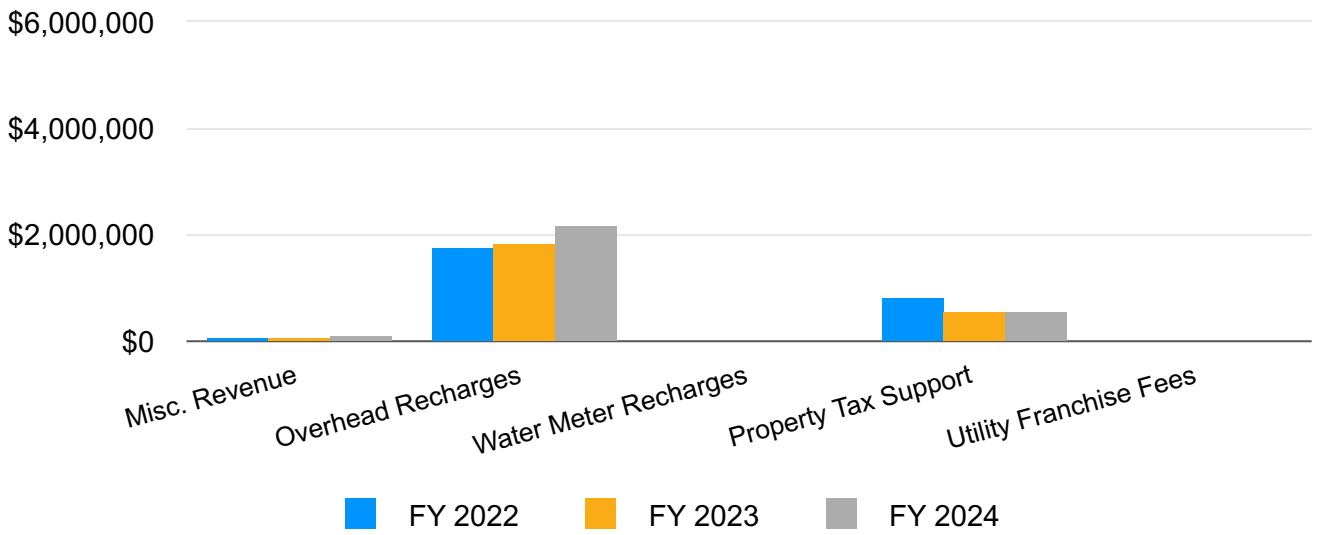


-

FINANCE DEPARTMENT

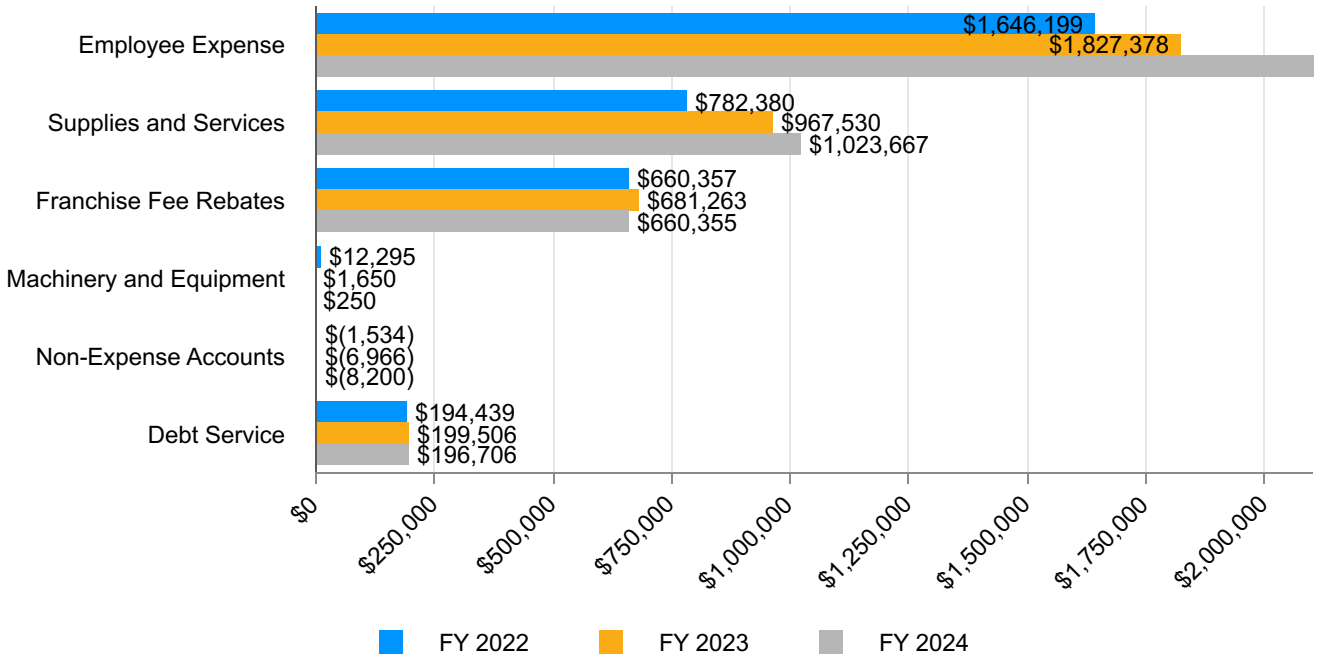
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**20.26**	**20.51**	**23.51**

Resources and Property Tax Support



The Finance Department is supported by 23.51 full-time equivalent employees, which accounts for 53.23% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 13.38% in FY 2024 compared to FY 2023.

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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$1,977,155	$2,236,534	$2,465,723
Resources	$713,721	$812,673	$1,176,049

Financial Service Position Summary	
	FY 2024
Chief Financial Officer	1.00
Finance Director	1.00
Purchasing & Risk Manager	1.00
Confidential Account Clerk	1.00
Purchasing/Safety Coordinator	1.00
Budget/Financial Analyst	2.00
Senior Payroll Accountant	1.00
Accountant	2.00
Finance Intern	1.00
Total FT Equivalent Employees	**11.00**

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	FY22 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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$895,889	$961,702	$1,036,960
Resources	$895,889	$961,702	$1,036,960

Utility Services Position Summary	
	FY 2024
Utility Billing Supervisor	1.00
Finance Intern	0.51
Accountant	1.00
Account Clerk I	3.00
Cashier	4.00
Total FT Equivalent Employees	**9.51**

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	FY21 Actual	FY22 Actual	FY23 Estimate	Performance Indicator
% of City water customers using the WaterSmart water management portal	50%	40%	40%	46%	
% of UB customers using e-billing	20%	13%	13%	18%	
% of UB customers using direct payment (ACH)	30%	32%	32%	39%	

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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$287,830	$325,633	$488,103
Resources	$0	$0	$0

Budget Position Summary	
	FY 2024
Budget/Financial Analyst	2.00
Budget Director	1.00
Total FT Equivalent Employees	**3.00**

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	FY21 Actual	FY22 Actual	FY23 Estimate	Performance Indicator
# of resident budgets submitted on Balancing Act Budget Simulation*	100	4	7	8	
# of individuals reached through budget public engagement sessions	+10 Annually	71	27	35	

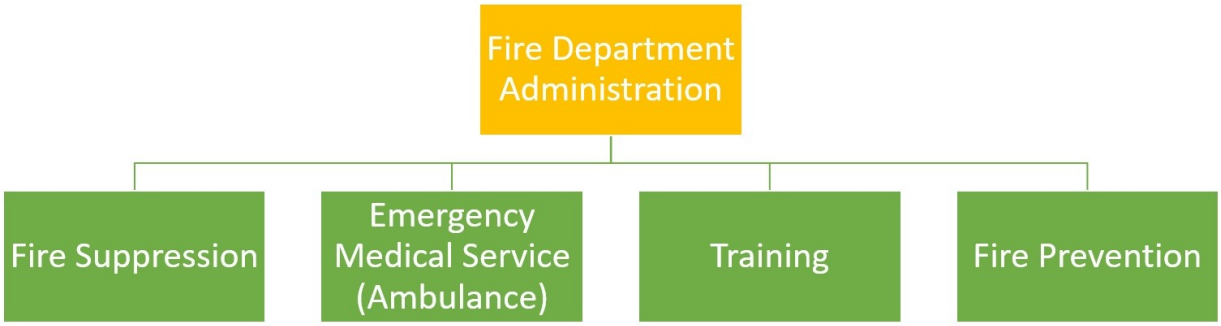
2 Activity Objective: Promote transparency and communicate budget information to residents in a user-friendly and understandable way.

# page views: Balancing Act Budget Simulation Tool*	+2% Annually	148	220	252	

**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.

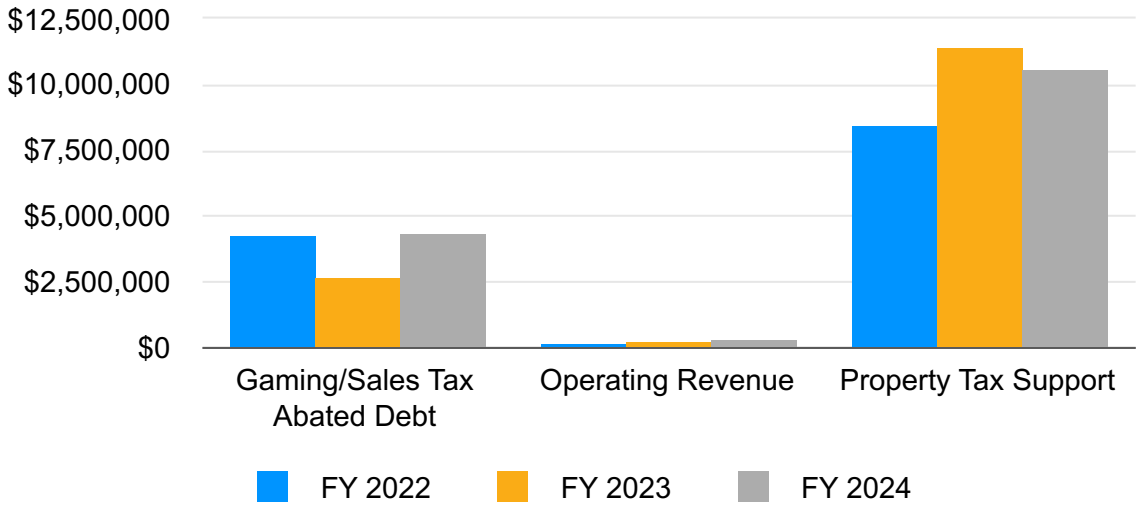


Partnerships
Create and maintain strong relationships with area Fire, EMS, law enforcement, utilities, and health care providers to assure the best-possible response to emergencies.

FIRE DEPARTMENT

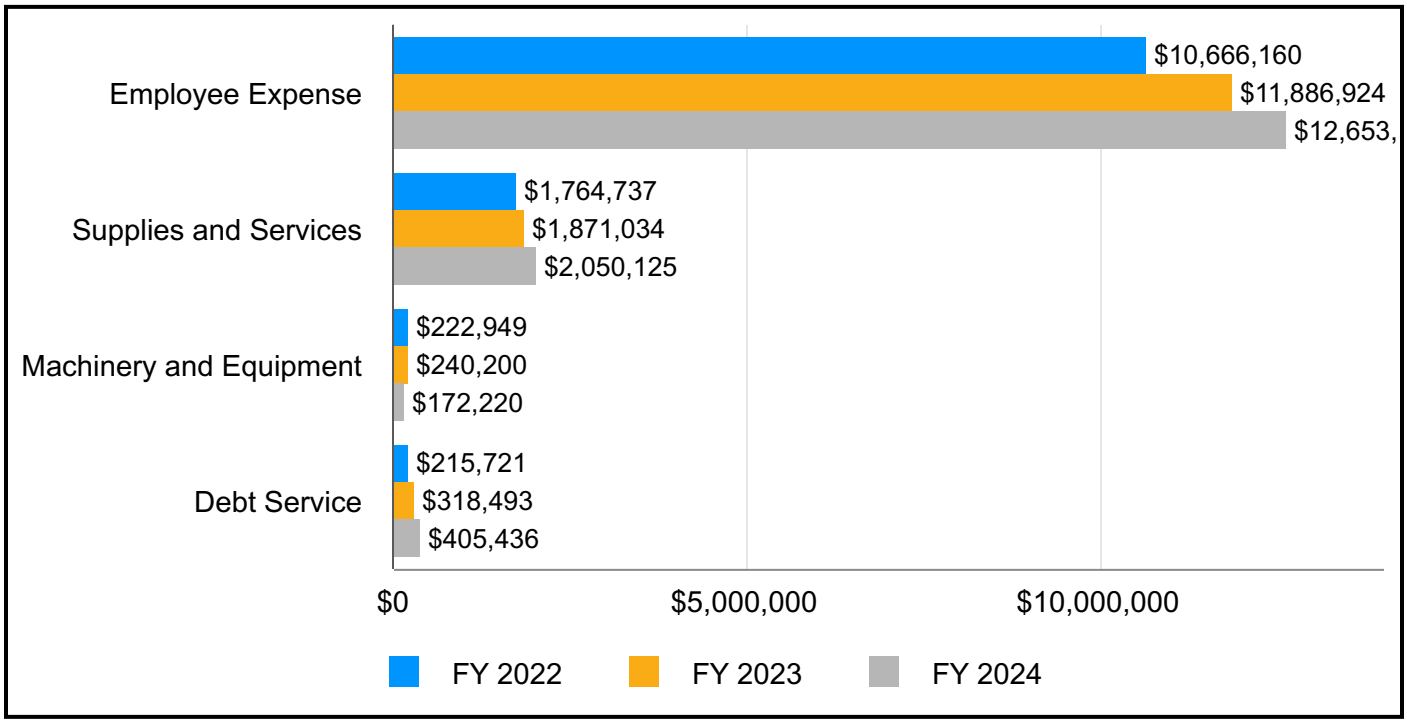
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**92.16**	**99.16**	**101.16**

Revenue and Property Tax Support



The Fire Department is supported by 101.16 full-time equivalent employees, which accounts for 82.8% of the department expense as seen below. Overall, the department's expenses are expected to increase by 6.74% in FY 2024 compared to FY 2023.

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$519,584	$745,957	$696,546
Resources	$10,164	$8,776	$9,441

Administration Position Summary	
	FY 2024
Fire Chief	1.00
Intern	0.16
Secretary	2.00
Total FT Equivalent Employees	**3.16**

Performance Measures

City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY 2021 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	1	2	10	
	# of career day events and presentations conducted	5	4	6	10	
	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	7:36	8:28	7:50	
	EMS: minutes/seconds of first unit to scene within 911 call pickup (High Risk at 90th percentile)	6:00	7:53	7:54	7:15	

FIRE DEPARTMENT

Training

Mission & Services

The mission of training activity is to assure the fire department meets compliance and skill requirements for identified all-hazard responses. In addition to training, this division oversees small tool, safety equipment, hose, pumps, and ladder compliance testing. The training officer serves as the department's incident safety officer, department safety coordinator, department peer fitness coordinator, department peer support coordinator, hazardous materials coordinator, Community Awareness Emergency Response (CAER) group chair, department rescue coordinator, data and analytics processor, and the assistant accreditation manager.

Training Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$183,833	$292,049	$327,126
Resources	$—	$—	$—

Training Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 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)	12.4	13.7	20	
	# of personnel with Blue Card incident command training	38	11	15	22	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$2,546,586	$2,632,291	$2,631,254
Resources	$4,006,753	$2,572,368	$4,259,832

Emergency Medical Services Position Summary	
	FY 2024
Ambulance Medical Officer	6.00
Fire Captain	2.00
Fire Lieutenant	3.00
EMS Supervisor	1.00
Total FT Equivalent Employees	**12.00**

Performance Measures

City Council Goal: Vibrant Community - Healthy & Safe

	Performance Measure (KPI)	Target	FY21 Actual	FY22 Actual	FY 2023 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%	87%	83%	90%	
	% of identified patients receiving 12-lead ECG	>83%	94%	96%	95%	
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%	29.41%	28%	30%	
	% of cardiac arrest patients alive after 14 days	> 10.8%	13.2%	15.94%	17%	
	% of cardiac arrest patients with Return of Spontaneous Circulation (ROSC) i.e. a pulse	>33%	45%	20%	35%	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$9,075,146	$9,990,885	$10,805,772
Resources	$156,421	$89,730	$82,252

Fire Suppression Position Summary	
	FY 2024
Assistant Fire Chief	3.00
Fire Captain	7.00
Fire Equipment Operator	24.00
Fire Lieutenant	14.00
Firefighter	34.00
Total FT Equivalent Employees	**82.00**

Performance Measures

City Council Goal: Vibrant Community - Healthy & Safe

	Performance Measure (KPI)	Target	FY21 Actual	FY22 Actual	FY 2023 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%	78.3%	69%	78%	
	Moderate-Risk Effective Response Force (ERF) arrival time from 911 call pick up (90th Percentile)	10:20	12:17	16:58	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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$319,194	$322,670	414,784
Resources	$5,045	$3,430	5,045

Fire Prevention Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Improve exterior fire escape code compliance.**					
	# of completed fire escape inspections per year	8	0	2	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	312	807	900	
3	**Activity Objective: Maintain a robust program to install smoke detectors in targeted residences**					
	# free smoke detectors installed	400	610	72	700	
	# of households receiving smoke detectors	100	138	18	150	

PUBLIC INFORMATION OFFICE

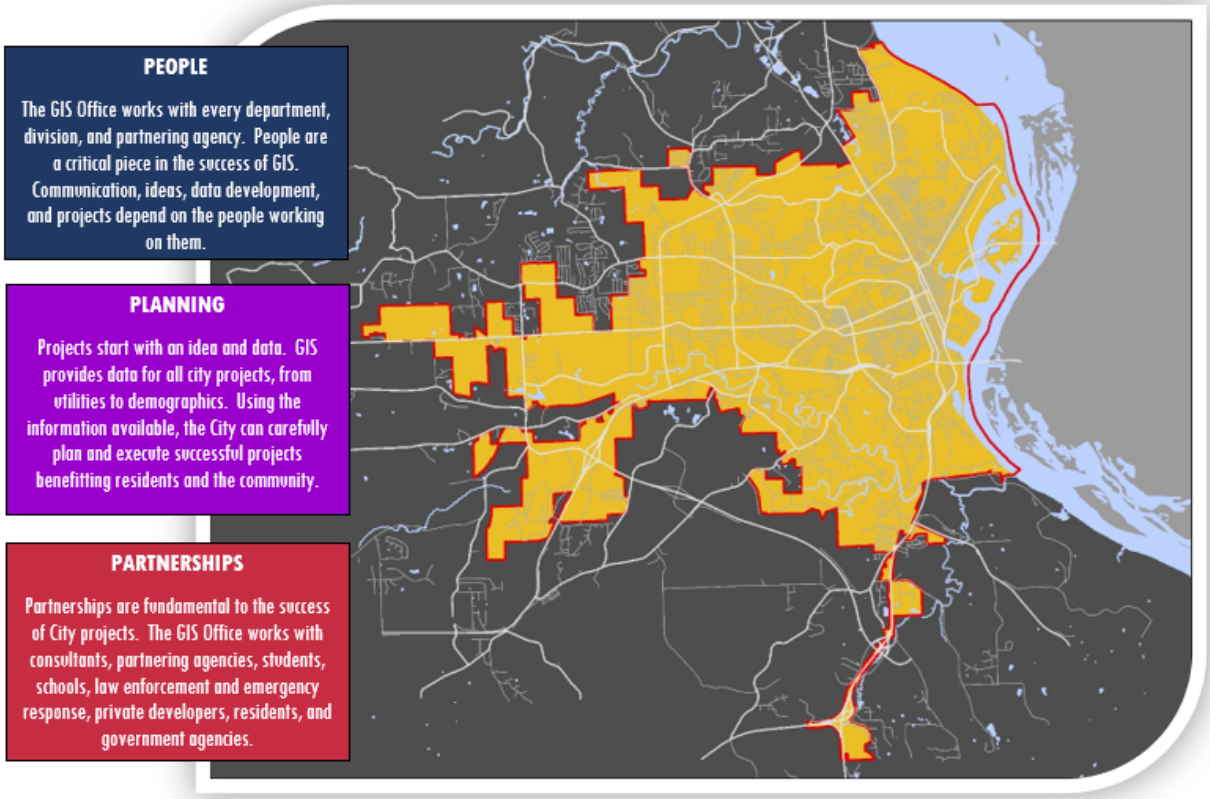
GEOGRAPHIC INFORMATION SYSTEMS (GIS)

(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 track City assets and community information.**

Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
Annual Address Updates	500	691	1,640	1,200	
Project Management Layers	5	N/A	N/A	5	

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	150	326	417	500	
New or streamlined workflows using GIS	5	N/A	N/A	5	

3 **Dept. Objective: Produce interactive and engaging content to improve customer service.**

Website hits to zoning map	2,500	2057	2939	3,400	
New public facing web map applications	20	24	40	64	

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.

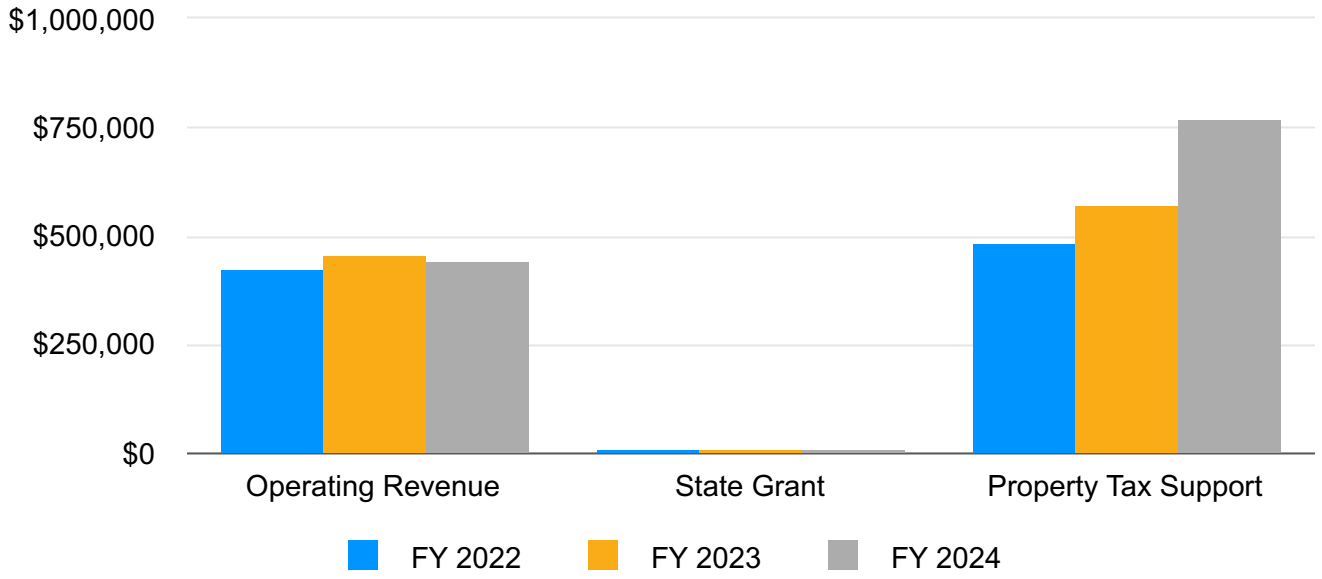
The Dubuque County Health Care Preparedness Coalition is a multi-disciplinary partnership that assesses jurisdictional risk and responds cohesively to public health incidents and emergencies.

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

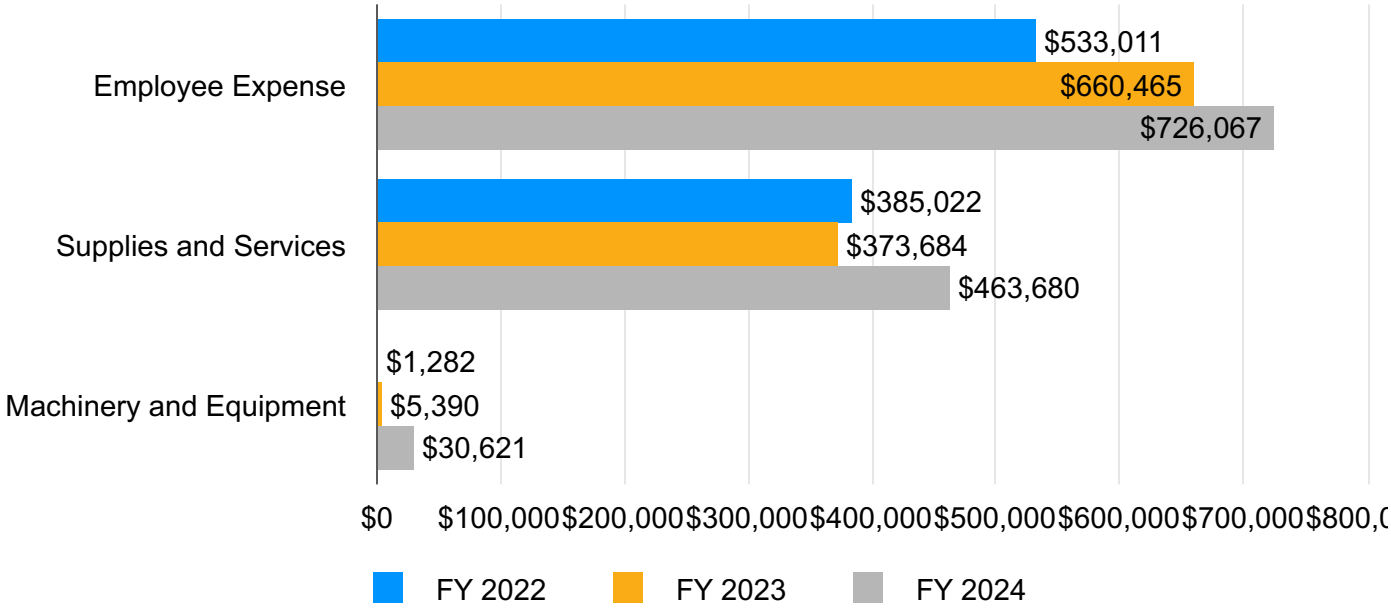
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	6.14	7.14	7.14

Resources and Property Tax Support



The Health Department is supported by 7.14 full-time equivalent employees, which accounts for 59.50% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 17.40% in FY 2024 compared to FY 2023.

Expenditures by Category by Fiscal Year



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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$317,225	$288,104	$316,940
Resources	$8,928	$9,482	$8,922

Health Administration/Community Health Position Summary	
	FY 2024
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	CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	Performance Indicator
Crescent Community Health Center total patients served	8057	7043	8216	9248	
% patients served at or below 100% of poverty level of total demographic in Dubuque	56%	66%	43%	50%	
% of patients served without insurance	30%	53%	48%	45.5%	

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%	1%	1.1%	1.0%	

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	Risk Communication	Vaccine Communication	Vaccine 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$217,798	$304,759	$416,108
Resources	$156,459	$158,503	$164,024

Food Inspection/Environmental Health Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 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	42	42	51	N/A
% of food service establishments that do not have accessible or fully stocked hand washing sink	Decrease by 5%	29%	32%	27%	

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	*NA	22	23	

*Did not do nuisance enforcement 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$384,291	$446,676	$487,320
Resources	$268,397	$298,078	$276,274

Animal Control Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 Estimated	Performance Indicator
# of citations issued for violations of Animal Control ordinance	N/A	54	46	50	N/A

2 Dept. Objective: Control the spread of rabies among and between animals.

# of Pet Licenses sold	12,000	11,736	11,301	12,000	
# of citations for failure to license a pet	1,000	924	652	1,000	

3 Dept. Objective: Assess and evaluate animal bites, injuries and attacks for determining potentially vicious and vicious animal declarations.

# of animal bites	N/A	177	200	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	Under Contract	New Agreement	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



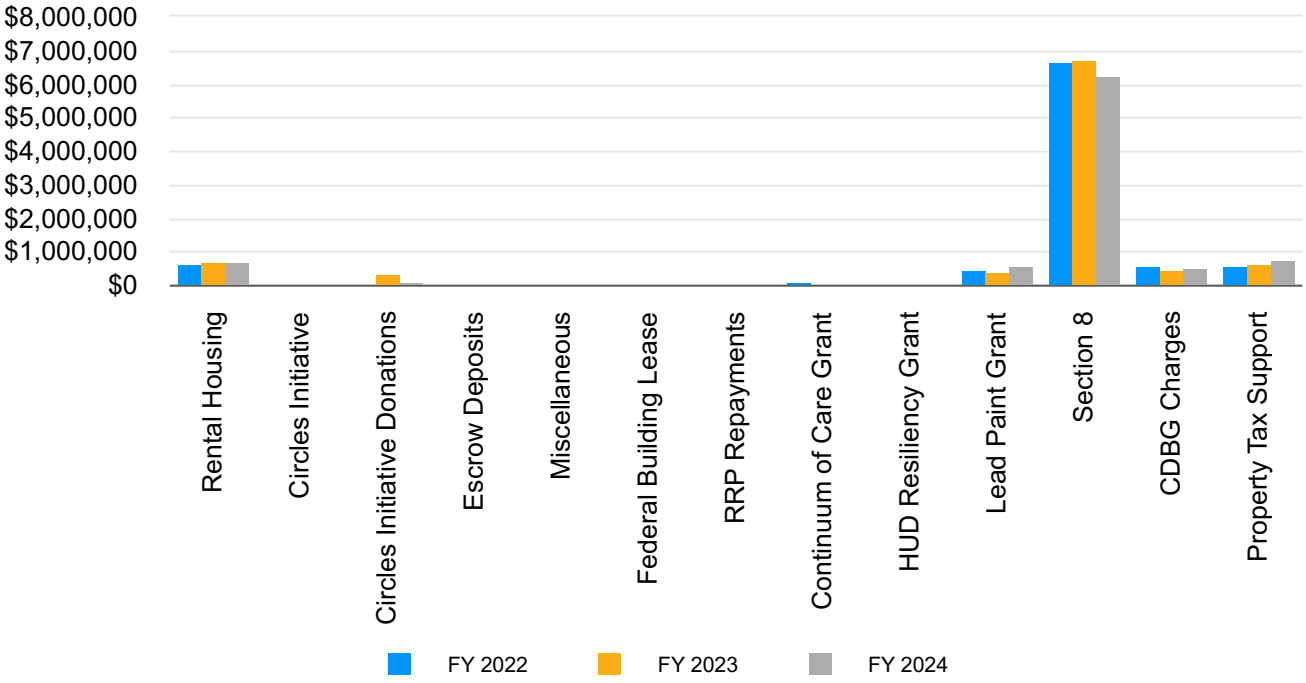
PARTNERSHIPS

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

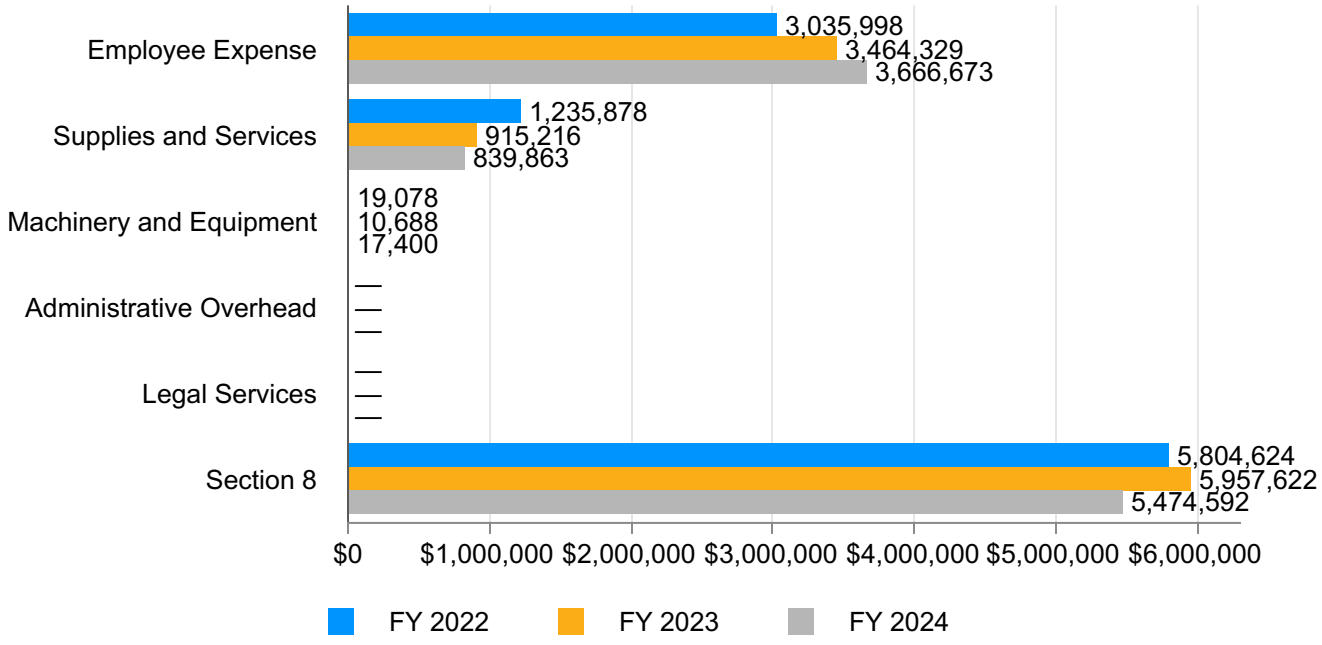
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**34.75**	**35.75**	**36.00**

Resources and Property Tax Support



The Housing Department is supported by 36.00 full-time equivalent employees, which accounts for only 36.67% of the department expense as seen below. Overall, the departments' expenses are expected to decreased by (3.38)% in FY 2024 compared to FY 2023.

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$730,417	$456,323	$447,746
Resources	$482,194	$201,438	$210,843

Administration and Community Development Position Summary	
	FY 2024
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	0.25
Community Dev. Specialist	0.10
Confidential Account Clerk	0.10
Total Full-Time Equivalent Employees	**1.45**

Performance Measures

City Council Goal: Livable Neighborhoods and Housing

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 2023 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	5	
	# units remediated through the Lead Hazard Control & Healthy Homes Program	50	27	29	52	
	# of units completed in Healthy Homes Production Program (Cumulative)	100 units by FY 26	0	0	30	
	# of units completed in Older Adults Home Modification Program (Cumulative)	178 by FYE 25	0	0	48	

# 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$117,464	$282,584	$311,823
Resources	$117,794	$282,584	$311,823

Neighborhood Revitalization Position Summary	
	FY 2024
Urban Development & Housing Rehabilitation Project Manager	0.50
CDBG Specialist	0.90
Inspector I	0.50
Housing Financial Specialist	0.94
Total Full-Time Equivalent Employees	**2.84**

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	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of homeowners through Washington Neighborhood Homebuyers Program	9+	5	9	5	
# of homeowners through First Time Homebuyer Program	10	11	13	20	
# of Washington Neighborhood rental units converted to homeowners	3+	3	3	1	
# 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* Switched to Finally Home! online workshop in FY23	48+	47	78	50	
% of HOME workshop participants who became 1st time homebuyers	40%	26%	56%	40%	
# of total outreach efforts to neighborhood associations and other activities	5+	21	7	8	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$1,535,658	$1,359,668	$1,353,464
Resources	$1,125,702	$1,172,657	$1,077,598

Performance Measures

City Council Goal: Sustainable Environment

1 Activity Objective: Reduce the number of lead-poisoned children, work and school absenteeism, hospital and emergency visits, and occurrence of medical problems by performing inspections that identify and correct safety and health hazards in a residential unit.

Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
% Children with Elevated Blood Level (EBL) (national average is 1.6%)*	<1%	Not Published	1.4%	1.2%	
# of housing units receiving lead hazard control grant assistance (cumulative since 1999)	1,227 by FY25	1,061	1,096	1,142	
# of housing units receiving assistance from the 2018 Lead & Healthy Homes Grant	120	26	35	41	

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 safe and healthy households through Federal HUD grants received in FY21 (Lead & Healthy Homes, Healthy Homes Production, Older Adults Home Modification Program).

# of unit repairs completed (Cumulative)	368	0	6	103	
# of advocacy assessments (Cumulative)	472	0	21	170	

**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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$6,638,435	$6,973,808	$6,521,771
Resources	$7,009,159	$6,634,628	$6,412,921

Assisted Housing Position Summary	
	FY 2024
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	FY 2021 Actual	FY 2022 Actual	FY 2023 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% +	49%	57.5%	60%	
	# 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**	**FY 2021 Actual**	**FY 2022 Actual**	**FY 2023 Estimated**	**Performance Indicator**
	# of Landlords participating in Housing Choice Voucher Program	250	193	214	220	
	# of Units willing to accept the Housing Choice Voucher Program Payments	4762	3202	3226	3245	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$581,910	$790,780	$849,276
Resources	$841,963	$745,335	$806,870

Code Compliance Position Summary	
	FY 2024
Permit Clerk	1.00
Deputy Code Official	0.25
Confidential Account Clerk	0.90
Asst. Housing Services Director	0.75
Combination Inspector - Building Code	0.75
Combination Inspector - Pluming	0.50
Combination Inspector - Electrical	0.25
Combination Inspector - General Housing Inspections	0.50
Inspector II--FT	2.00
Total Full-Time Equivalent Employees	**6.90**

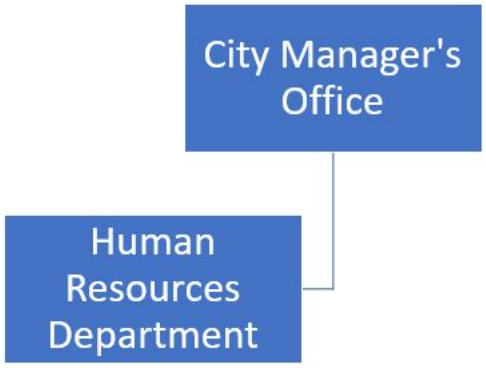
Performance Measures

City Council Goal: Vibrant Community: Healthy and Safe

	Performance Measure (KPI)	Target	FY 2020 Actual	FY 2021 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

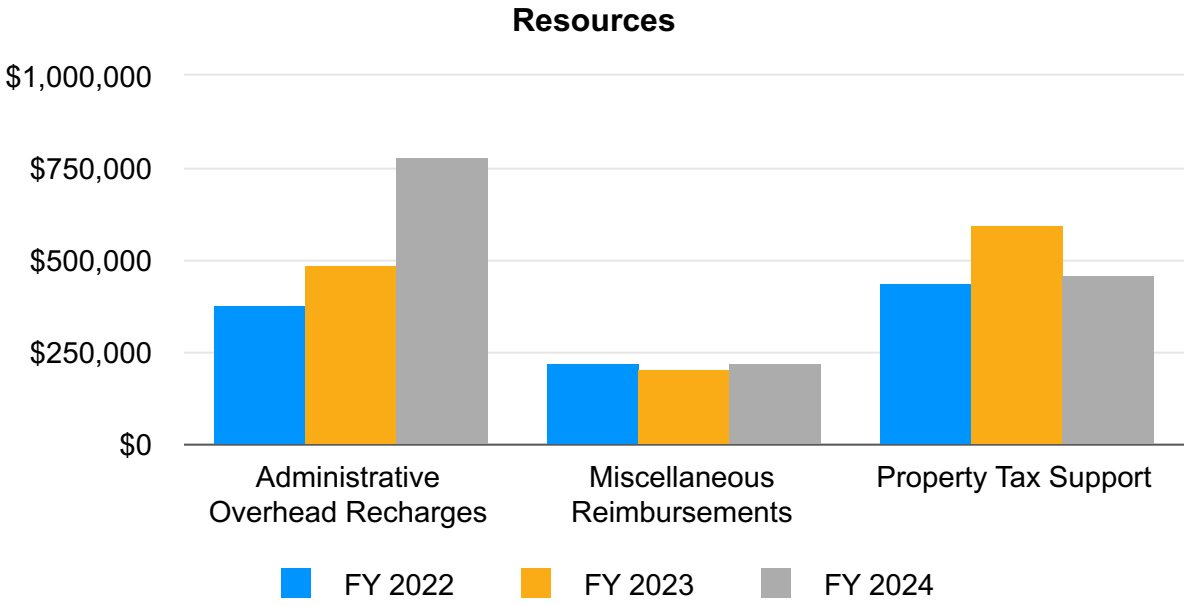
People
Improve the productivity and efficiency of operations by continuing organizational development and team building with emphasis on development of supervisory staff, improved intra- and inter-departmental effectiveness through the use of collaborative teams and maintenance of management skills and 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.

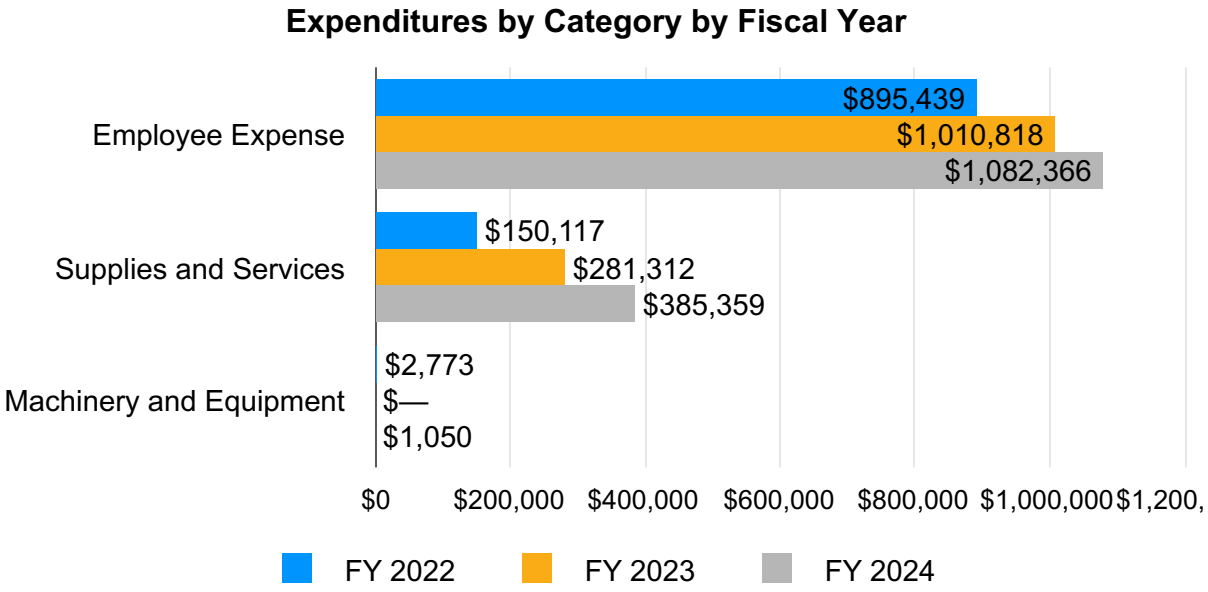
Planning
The Human Resources Department works with all City departments to ensure vacancies are filled with engaged, competent, and diverse employees to best carry out City initiatives.

HUMAN RESOURCES DEPARTMENT

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**6.13**	**7.75**	**7.75**



The Human Resources Department is supported by 7.75 full-time equivalent employees, which accounts for 73.69% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 13.67% in FY 2024 compared to FY 2023.



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 2024
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	0.75
Benefits and Compensation Manager	1.00
Development and Training Coordinator	1.00
Total FT Equivalent Employees	**7.75**

Performance Measures

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

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 2023 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**	36.9% f: 63.1% m	31.0% f: 69.0% m	32.0% f: 68.0% m	
	% of non-White employees	**>8% (non-white)**	6.5% non-white	5.8% 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**	-	60 days	57 days	
	Candidate Net Promoter Score	**Average > 0**	-	4.43	4.44	
	Quality of Hire*	**> 50%**	79.7%	95%	99%	
3	**Dept. Objective: Increase employee engagement**					
	Relationship with Peers	**> 75%**	-	93%	94%	
	Quality of Feedback	**> 75%**	-	38%	42%	

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
460	17	4	—	1	202	14	4	1	—	703

Coming & Going

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Retirements	**31**	**19**	**16**	**21**	**22**	**20**	**13**	**17**
Vacancies	**82**	**81**	**55**	**114**	**146**	**139**	**88**	**96**
Applications Processed	**3,349**	**4,223**	**2,547**	**3,099**	**4,191**	**4,068**	**2,704**	**2,995**
Civil Service Applications	**863**	**714**	**702**	**633**	**565**	**83**	**163**	**179**

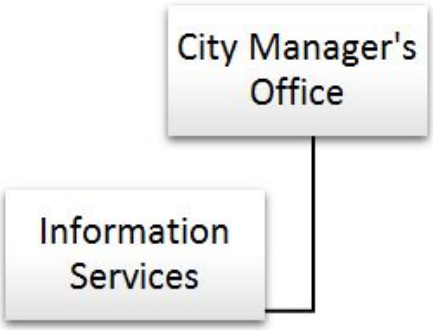
Applicants

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*	29%	20%	38%	14%	(6)%	39%	57%
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*	(65)%	(22)%	(43)%	(100)%	#DIV/0!	#DIV/0!	#DIV/0!

*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.

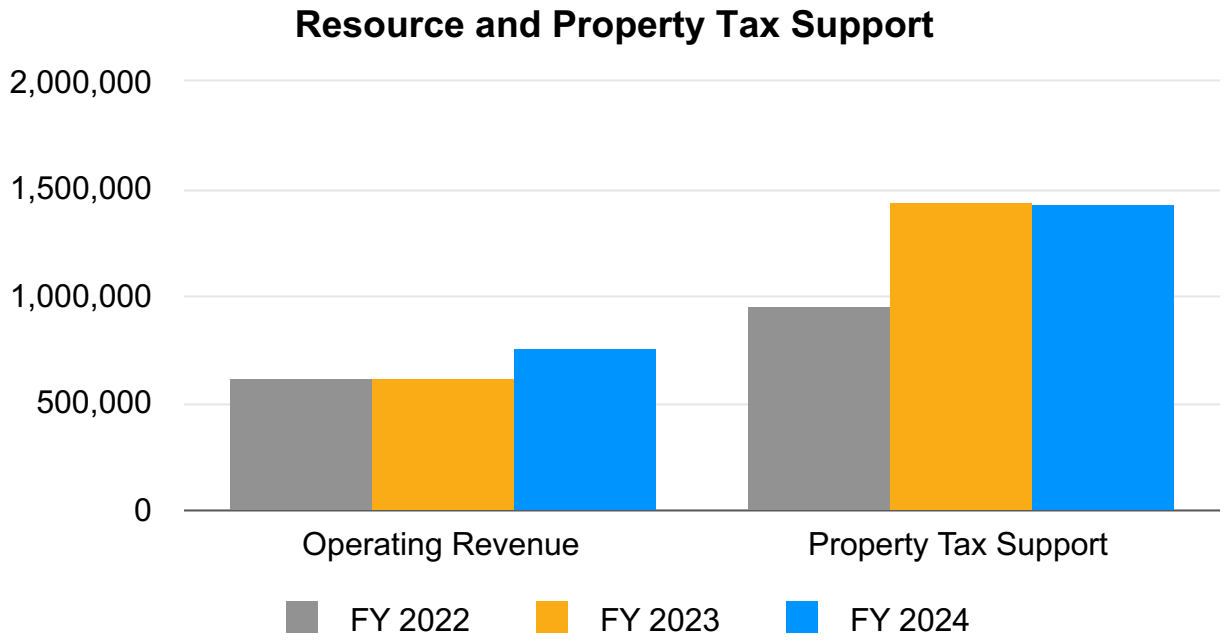


PARTNERSHIPS

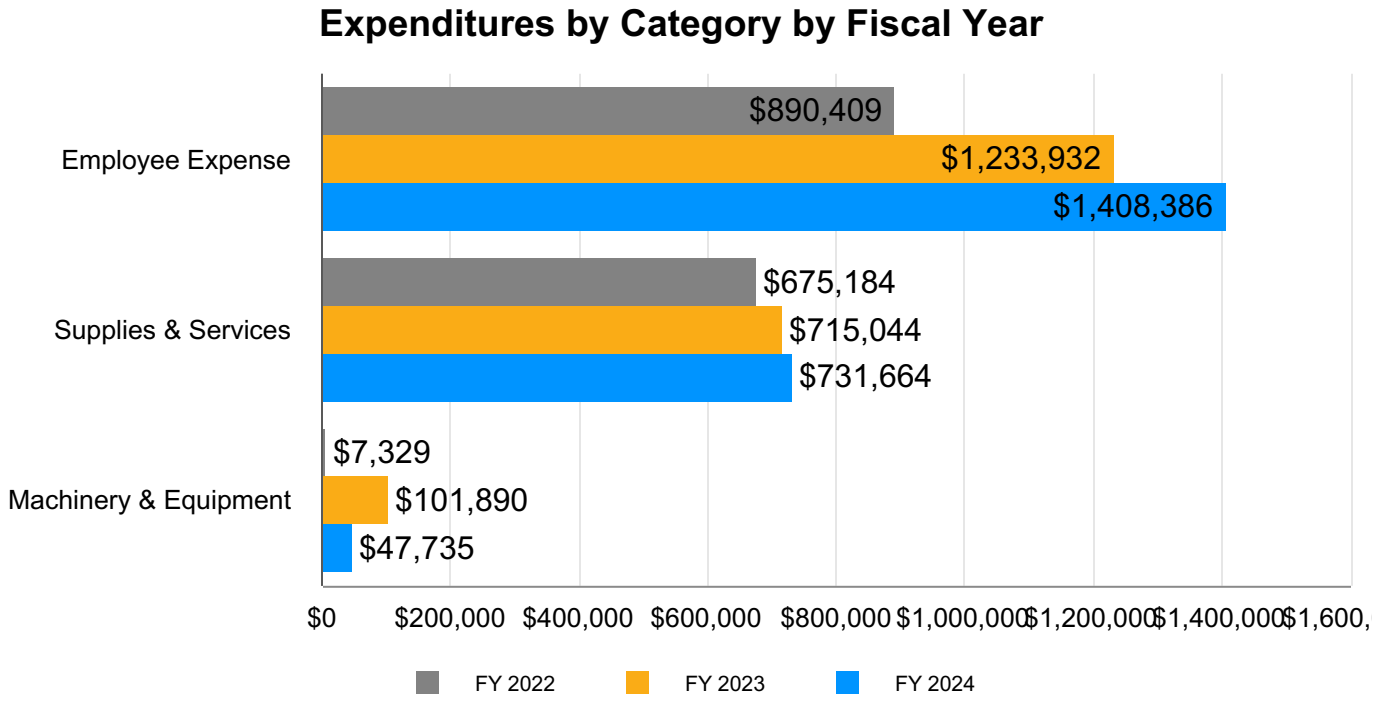
Information Services successfully integrates people, process and technology by fostering partnerships and consistently delivering solutions that serve as the foundation of City operations. Technology support is provided for close to 700 end-users including Greater Dubuque Development Corporation and City and County public safety which includes 911 Dispatch, Dubuque County sheriff, jail and police.

INFORMATION SERVICES

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	9.00	12.00	13.00



Information Services is supported by 13.00 full-time equivalent employees, which accounts for 64.37% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 6.68% in FY 2024 compared to FY 2023.



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 2024
INFORMATION SERVICES MANAGER	1.00
SENIOR NETWORK/SYSTEMS ADMIN	1.00
LEAD APPLICATIONS/NETWORK	4.00
HELP DESK TECHNICAL SUPPORT	3.00
CHIEF SECURITY OFFICER	1.00
USER TECHNOLOGY SPECIALIST	1.00
INTERN-SEASONAL	1.00
LAW ENFORCEMENT USER SUPPORT	1.00
Total FT Equivalent Employees	**13.00**

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 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
% Virtual Servers Updated (% updated of total 77 servers)	100%	N/A	95%	97.00%	
% Overall Up-Time	99% +	N/A	99.99%	99.99%	

2 Dept. Objective: Provide solutions & services that maximize the investment in technology assets.

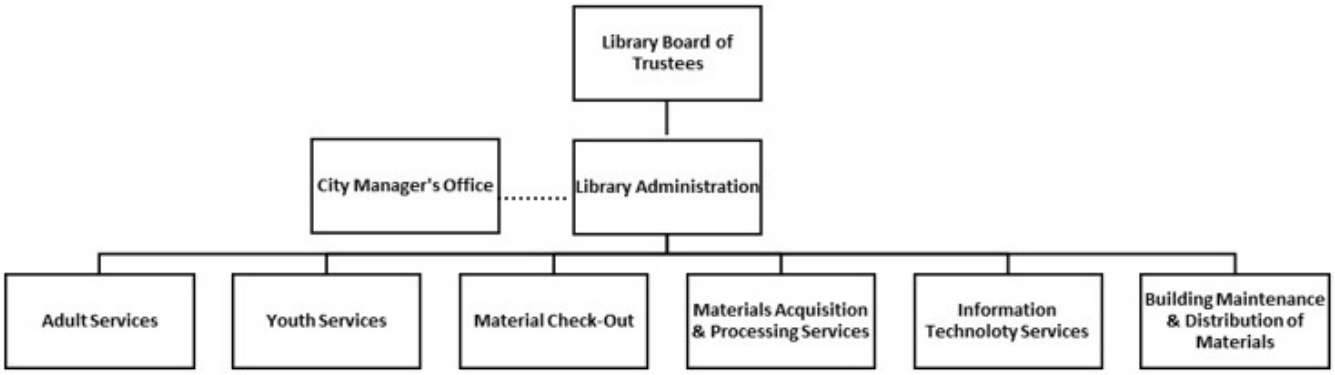
% storage growth	N/A	N/A	N/A	N/A	
# Training sessions/education provided for employees by IS staff	75	N/A	62	60	
# Hours planned "down-time" for network maintenance	75	NA	75	75	

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

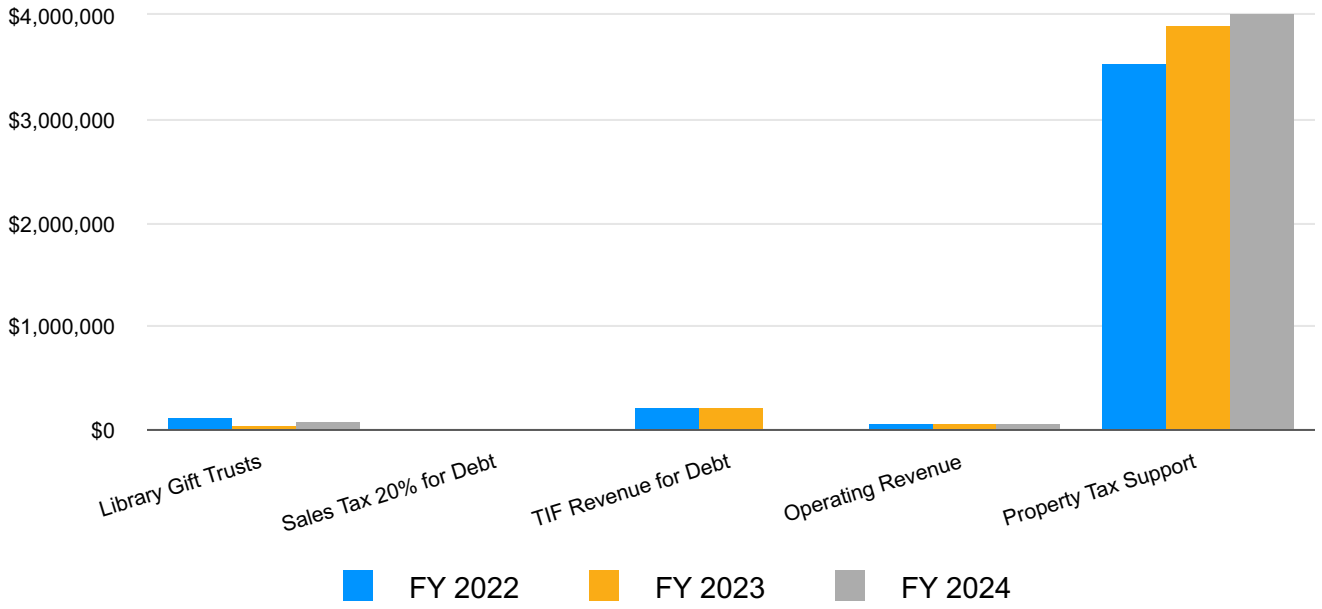
Partnerships:

- 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

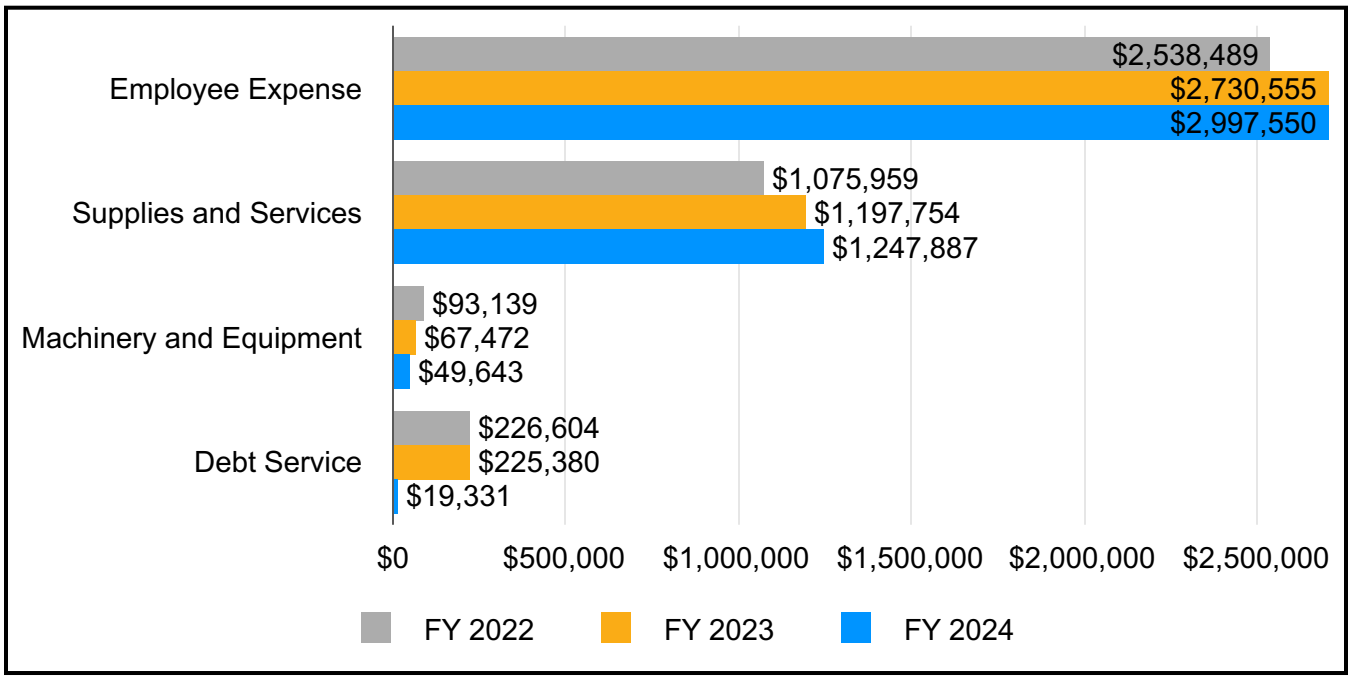
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	35.64	35.15	35.52

Revenue and Property Tax Support



The Carnegie-Stout Public Library is supported by 35.52 full-time equivalent employees, which accounts for 69.48% of the department expense as seen below. Overall, the department expenses are expected to increase by 2.21% in FY 2024 compared to FY 2023.

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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$1,719,206	$1,848,260	$1,908,443
Resources	$5,298	$2,585	$5,298

Adult Services Position Summary	
	FY 2024
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	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of electronic informational resources accessed	95,000	95,000	236,586	186,710	190,000	
Total internet and wireless use	85,000	108,000	77,847	83,125	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	120,059	118,621	118,659	115,000	
# of attendees to programs	4,600	4,300	999	1935	2,500	
# of programs held for adults	130	65	57	107	90	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$547,631	$658,895	$729,023
Resources	$1,122	$0	$1,122

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	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of children's items checked out	145,000	145,645	147,217	154,574	145,000	
# of young adult materials checked out	13,500	13,000	12,968	13,912	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	150	108	117	100	
# of programs delivered for Leadership Enrichment After-School Program (LEAP)	24	21	0	12	12	

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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$884,504	$925,810	$1,016,889
Resources	$44,375	$50,776	$47,873

Materials Check-Out Position Summary	
	FY 2024
Circulation Manager	1.00
Library Lead Assistant	1.00
Custodian - FT	1.00
Custodian - PT	0.13
Clerical Assistant	0.25
Library Assistant	6.30
Library Clerk	1.00
Total FT Equivalent Employees	**10.68**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks and Recreation.

1 Activity Objective: Accurately maintain library materials and records so every library user may fully enjoy all available resources & improve on-time returns.

Performance Measure (KPI)	Target	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of items available for library users	255,000	255,000	205,605	212,750	205,000	
# of registered borrowers (as % of population)	41,000 (71%)	41,000 (71%)	40,152 (69%)	47,771 (82%)	42,000	
% of checked out items returned late	18%	20%	25%	22%	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	49	88	25	
# of deliveries to homebound residents	170	158	247	334	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	90,000	79,716	83,668	80,000	
# of issues of archived Telegraph Herald newspapers viewed	167,000	130,390	156,870	129,462	145,000	

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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$416,310	$502,609	$538,996
Resources	$0	$0	$0

Information Technology Services Position Summary	
	FY 2024
Lead Application Network Analyst	1.00
User Support Specialist	1.00
Makerspace Assistant	0.00
Maintenance Worker	1.00
Information Services Intern	0.50
Total FT Equivalent Employees	**3.50**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks & Recreation

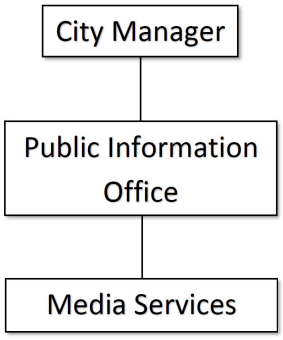
1 Activity Objective: Provide users with convenient access to information, services, and entertainment through technology.

Performance Measure (KPI)	Target	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of one-on-one technology-based classes offered	90	156	47	31	60	
# of technology troubleshooting sessions with individual library patrons	125	66	48	71	60	

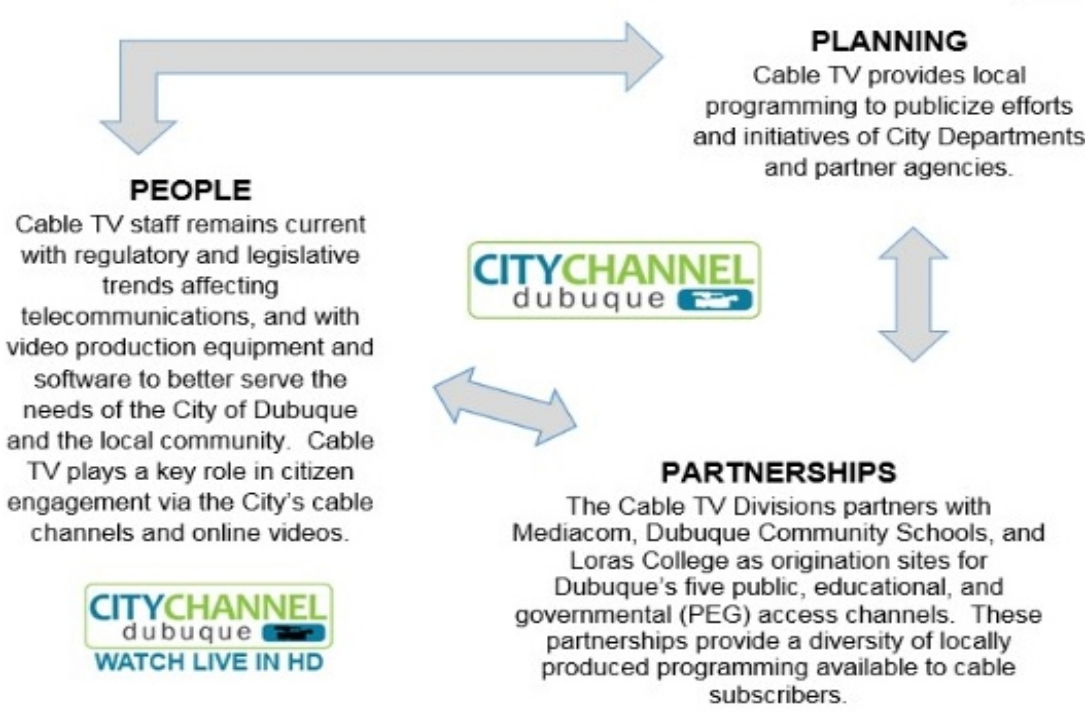
MakerSpace: Did you know you can check out the following from MakerSpace in the library? iPads | Macbook Pro | 3D Printers | Apple TVs | Chromecast | Button Maker | Virtual Reality | VHS to DVD Converter | Slide & Film to DVD Converter | GoPro Cameras | Video Cameras | Makey Makey Controllers | Ozobots | 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 2024
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	153	150	
Use Facebook to engage stakeholders in video content that promotes services, programs projects, and initiative.						
Facebook Video Minutes Viewed	+5% annually	NA	NA	173,100	175,000	
Facebook 1-minute Video Views	+5% annually	NA	NA	16,800	18,000	
YouTube Video Views	+5% annually	NA	NA	35,500	37,000	

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	6,418	6,500	

LEISURE SERVICES
RECREATION DIVISION
Multicultural Family Center (MFC)

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**5.05**	**5.05**	**5.492**

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$236,280	$406,417	$500,567
Resources	$5,106	$7,341	$7,400

Multicultural Family Center Position Summary	
	FY 2024
Multicultural Family Center Director	1.00
Multicultural Family Center Asst. Director	1.00
Site Supervisor	1.66
Recreation Field Supervisor - Seasonal	0.35
Receptionist	0.48
Teen Coordinator	1.00
Total FT Equivalent Employees	**5.49**

Performance Measures

City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	CY 2021 Actual	CY 2022 Actual	CY 2023 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	8 (1560)	36 (4,674)	43 (5000)	

City Council Goal: Robust Local Economy

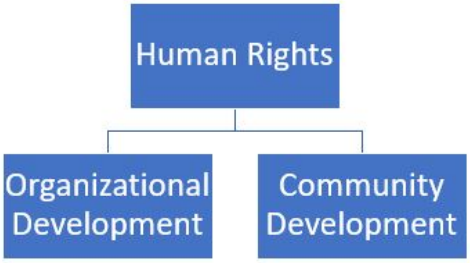
2	**Activity Objective: Engage teens in the community in the Summer Teen Empowerment Program to improve skills in employment, leadership, communication and financial literacy.**					
	85% of teen participants in our STEP Summer Program will earn a high school credit; course title "Workforce Readiness"	85%	94% (33 out of 35)	0%*	85%	
	85% of participating teens will increase their understanding of how to manage their bank account and earn the savings match.	85%	83% (29 out of 35)	88% (38 out of 43)	85%	

*Participant evaluation is being completed January 2023 by Dubuque Community School District.

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

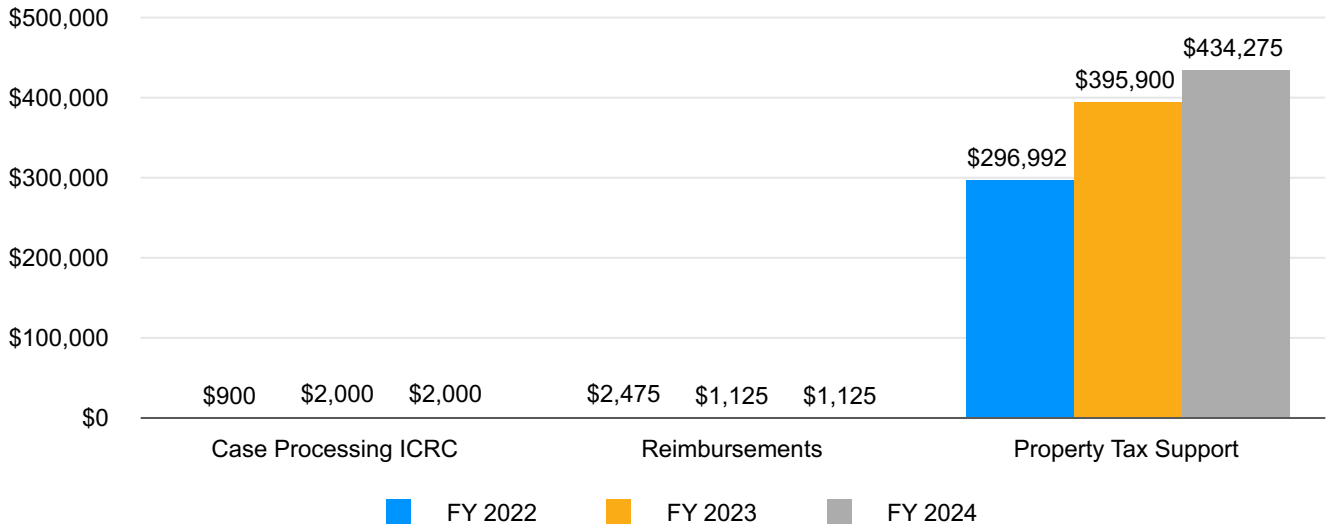
PARTNERSHIPS

We ***educate*** individuals and ***facilitate and consult*** on cross-sector efforts to collectively advance equity.

OFFICE OF EQUITY AND HUMAN RIGHTS

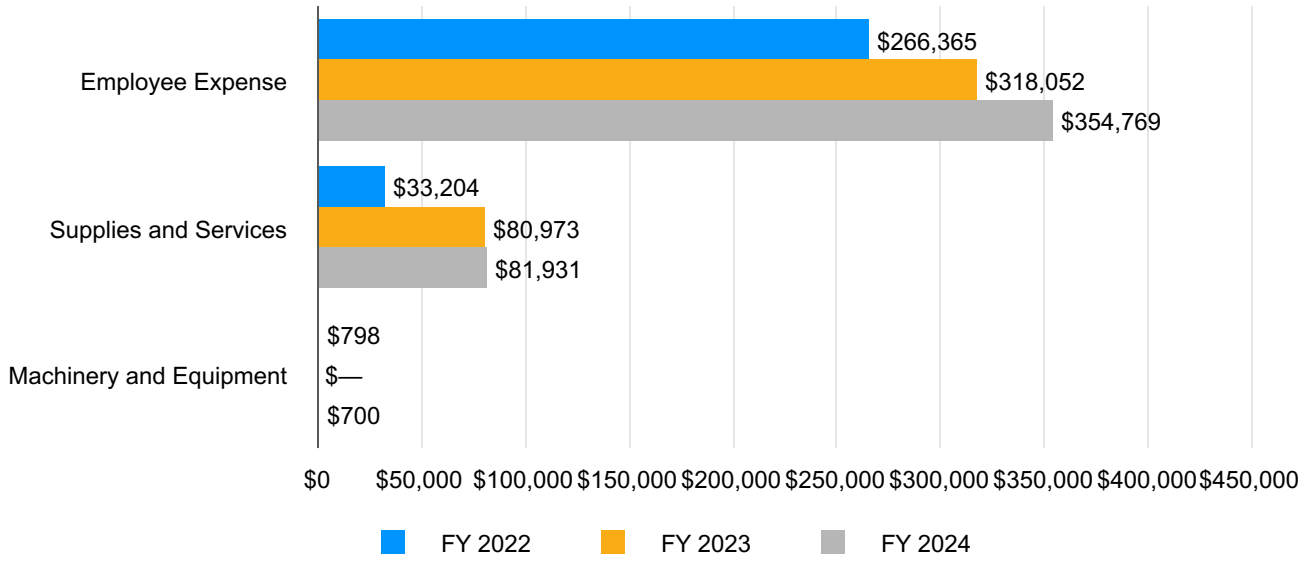
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	4.00	3.17	3.00

Resources and Property Tax Support



The Office of Equity and Human Rights is supported by 3.00 full-time equivalent employees, which accounts for 81.11% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 9.62% in FY 2024 compared to FY 2023.

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			
	FY22 Budget	**FY23 Budget**	**FY 2024 Recomm'd**
Expenditures	$0	$0	$0
Resources	$0	$0	$0

Organization Development Position Summary	
	FY 2024
Human Rights Director	0.50
Equity & Human Rights Specialists	1.50
Total FT Equivalent Employees	**2.00**

Performance Measures*

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

1 Activity Objective: Using an intercultural approach, facilitate Equity Teams, consult on department equity plans, and develop organizational framework for collectively advancing equity.

Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 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%	

*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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$ 300,368	$ 399,025	$ 437,400
Resources	$ 3,375	$ 3,125	$ 3,125

Community Development Position Summary	
	FY 2024
Equity & Human Rights Specialists	0.50
Human Rights Director	0.50
Total FT Equivalent Employee's	**1.00**

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%	

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

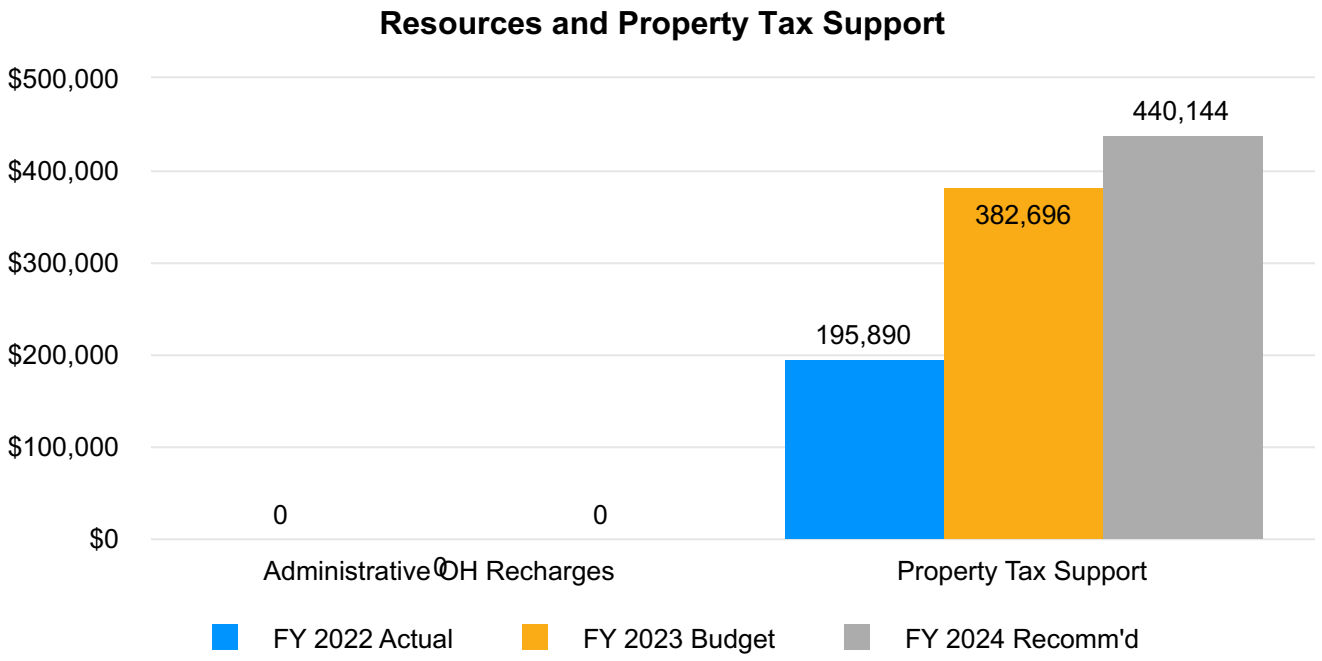
PEOPLE
Office of Shared Prosperity and Neighborhood Support staff serve on Leadership Team, Intercultural Competency , and the Local Emergency Preparedness Committee. My Brothers Keeper, Wellness Committee, Imagine Dubuque Tech, Disaster Recovery Committee, Equitable Fines and Fees, Neighborhood Associations, 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.

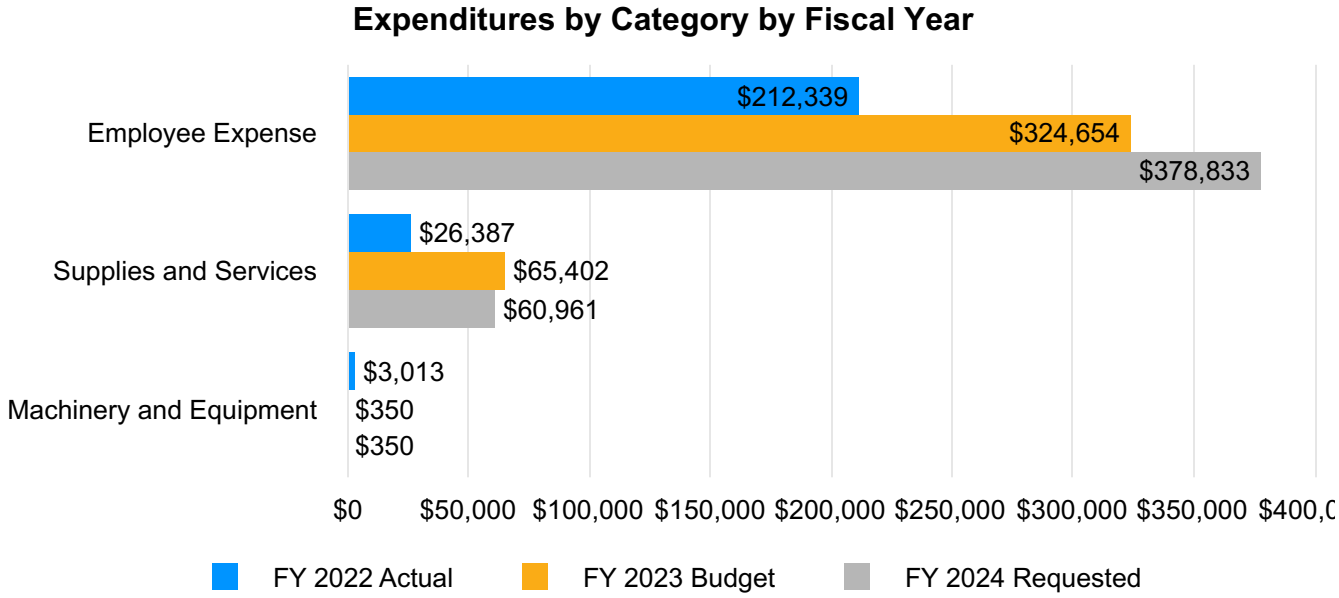
PARTNERSHIPS
Taking on poverty is an all-hands-on-deck endeavor with every sector of the community including those with lived experience. We foster and support brining all sectors together to achieve our vision and mission.

OFFICE OF SHARED PROSPERITY AND NEIGHBORHOOD SUPPORT

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**1.00**	**3.66**	**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 increase by 12.74% in FY 2024 compared to FY 2023.



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	$241,739	$390,406	$440,144
Resources	$0	$0	$0

Office of Prosperity and Neighborhood Support Position Summary	
	FY 2024
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	2020	2021	Performance Indicator
Population Level	N/A	16.0%	13.2%	12.3%	
White alone, not Hispanic or Latino	N/A	13.0%	11.2%	10.8%	
Black or African American	N/A	56.0%	43.4%	29.6%	
American Indian and Alaska Native	N/A	31.0%	25.2%	N/A%	
Asian	N/A	17.0%	10.6%	8.2%	
Native Hawaiian and Other Pacific Islander	N/A	38.0%	66.8%	50.9%	
Some other races	N/A	67.0%	35.6%	28.4.%	
Two or more races	N/A	26.0%	22.0%	18.1%	
Hispanic or Latino origin	N/A	22.0%	13.0%	14.1%	

City Council Goal: Vibrant Community: Healthy and Safe

2 Dept. Objective: Increase Median Household Income

Performance Measure (KPI)	Target	2019	2020	2021	Performance Indicator
White alone, not Hispanic or Latino	N/A	$56,843	$57,063	$61,592	
Black or African American	N/A	$12,068	$N/A	$35,294	
American Indian and Alaska Native	N/A	$22,614	$17,452	$N/A	
Asian	N/A	$59,958	$59,659	$64,010	
Native Hawaiian and Other Pacific Islander	N/A	$40,417	$34,338	$42,582	
Some other races	N/A	$—	$82,958	$85,946	
Two or more races	N/A	$29,183	$49,423	$46,161	
Hispanic or Latino origin	N/A	$44,583	$60,250	$71,429	

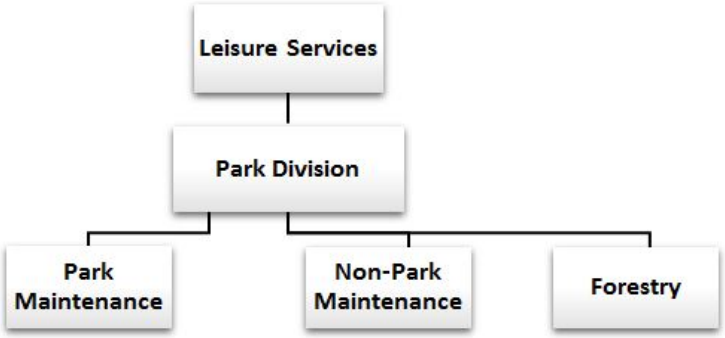
City Council Goal: Partnerships for a Better Dubuque

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	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of active neighborhood association	5	3	4	5	
Total grant money awarded to neighborhood association and/ or groups for community building & neighborhood improvement projects	$24,560	$1,214	$8,400	$8,400	
# of residents participating in City Life in the Fall and Spring session	50	12	22	40	

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.



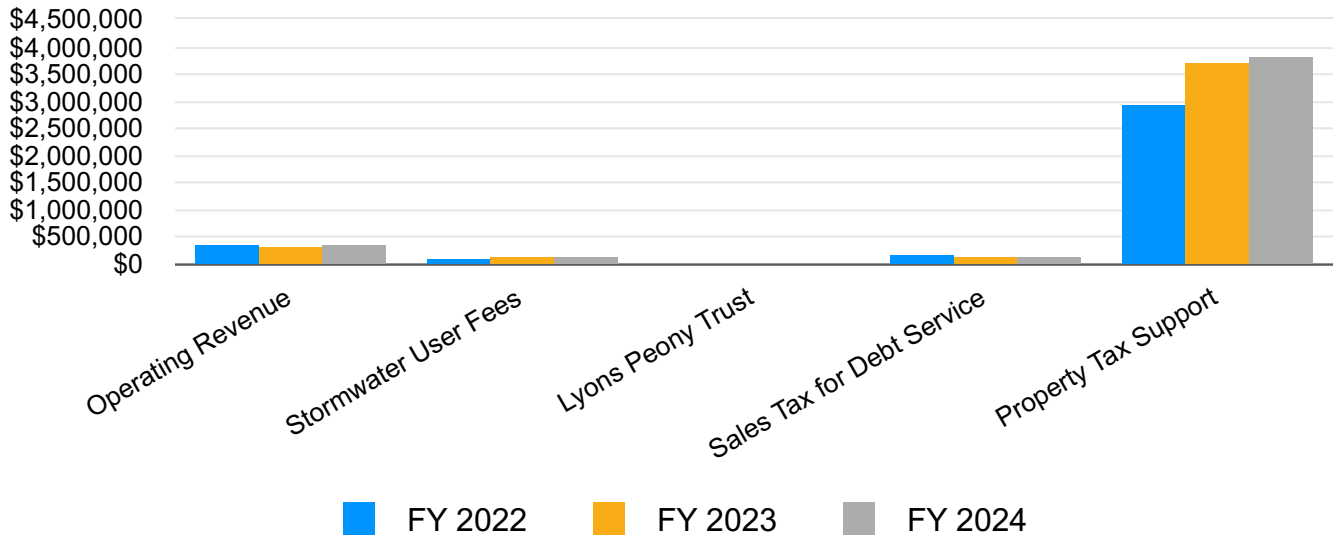
PARTNERSHIPS

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

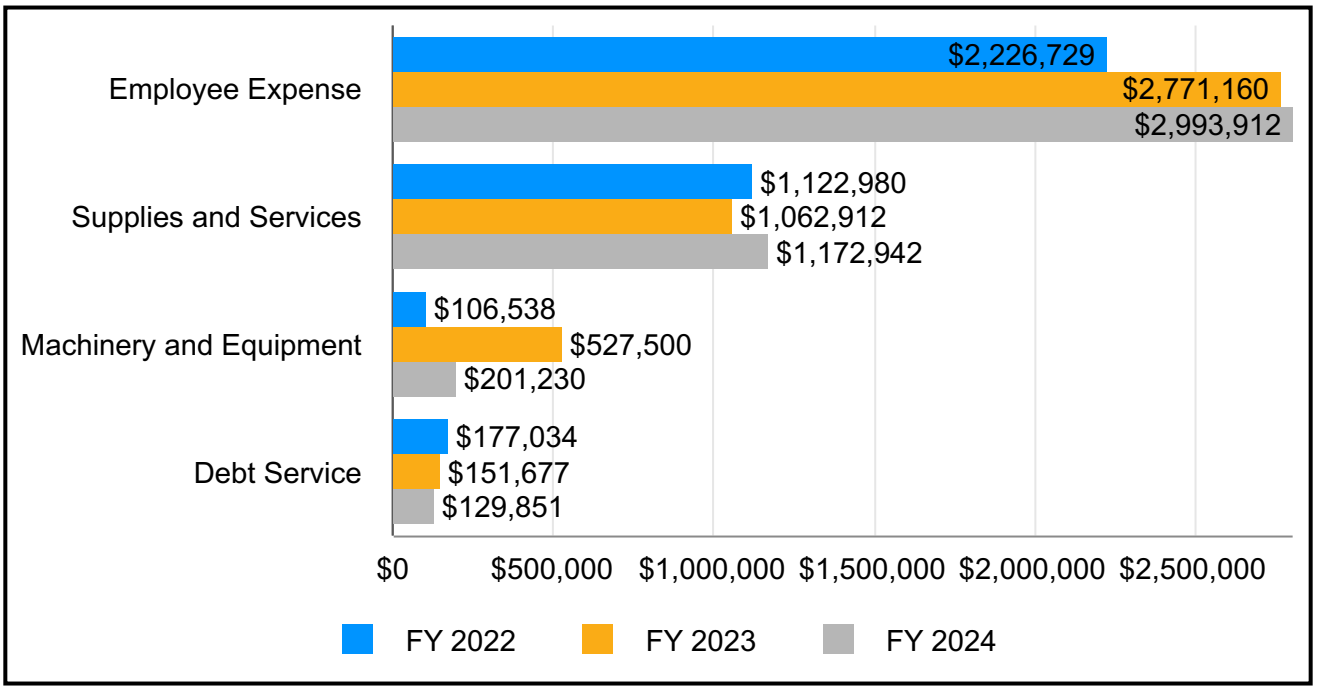
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**37.54**	**38.39**	**39.59**

Resources and Property Tax Support



The Park Division is supported by 39.59 full-time equivalent employees, which accounts for 66.62% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 2.29% in FY 2024 compared to FY 2023.

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$2,186,403	2,568,562	2,827,305
Resources	$314,694	256,487	273,408

Park Maintenance Position Summary	
	FY 2024
Foreman	2.00
Leisure Services Manager	0.37
Park Division Manager	1.00
Project 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
Confidential Account Clerk	2.00
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	**24.57**

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$835,425	$990,359	$1,047,499
Resources	$45,267	$78,724	$84,849

Non-Park Maintenance Position Summary	
	FY 2024
Horticulturist	1.00
Assistant Horticulturist - Greenhouse	3.02
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
Mechanic	1.46
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	**11.02**

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$394,414	$663,474	$460,797
Resources	$3,980	$1,400	$1,500

Forestry Position Summary	
	FY 2024
Urban Forester	1.00
Forestry Technician	2.00
Truck Driver	1.00
Total FT Equivalent Employees	**4.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY22 Actual	FY 2022 Actual	FY 24 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%	17%	14%	14%	
	City owned ash trees removed	1350 (cumulative)	902	1350	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

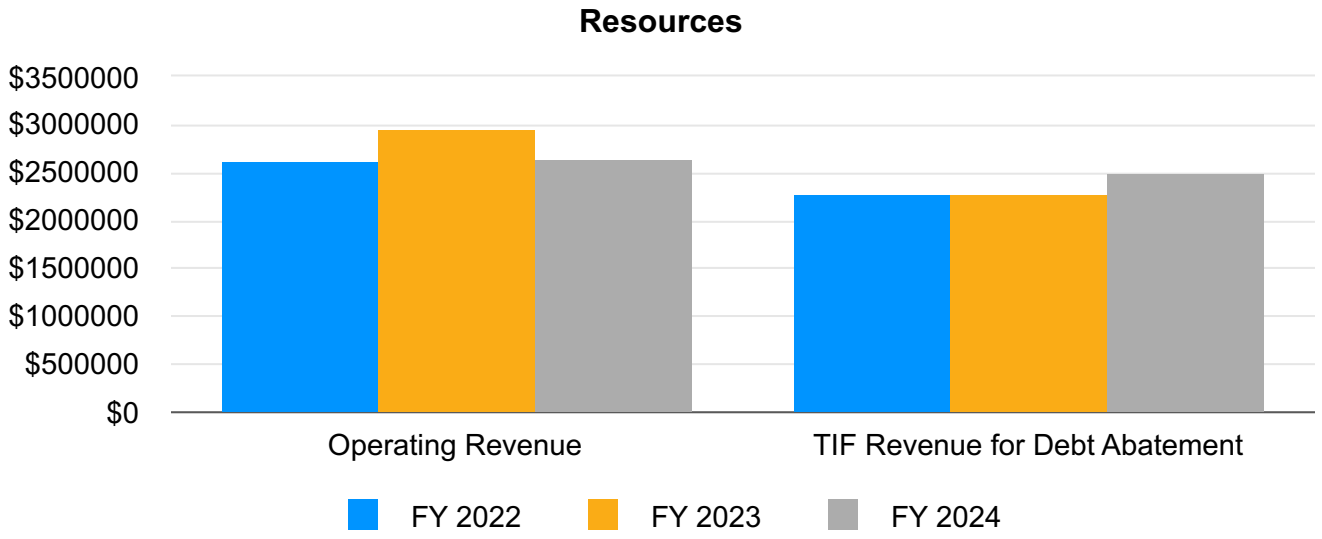
PEOPLE
Working within the community to make parking safe, convenient and cost effective for those that live work and play in Dubuque.



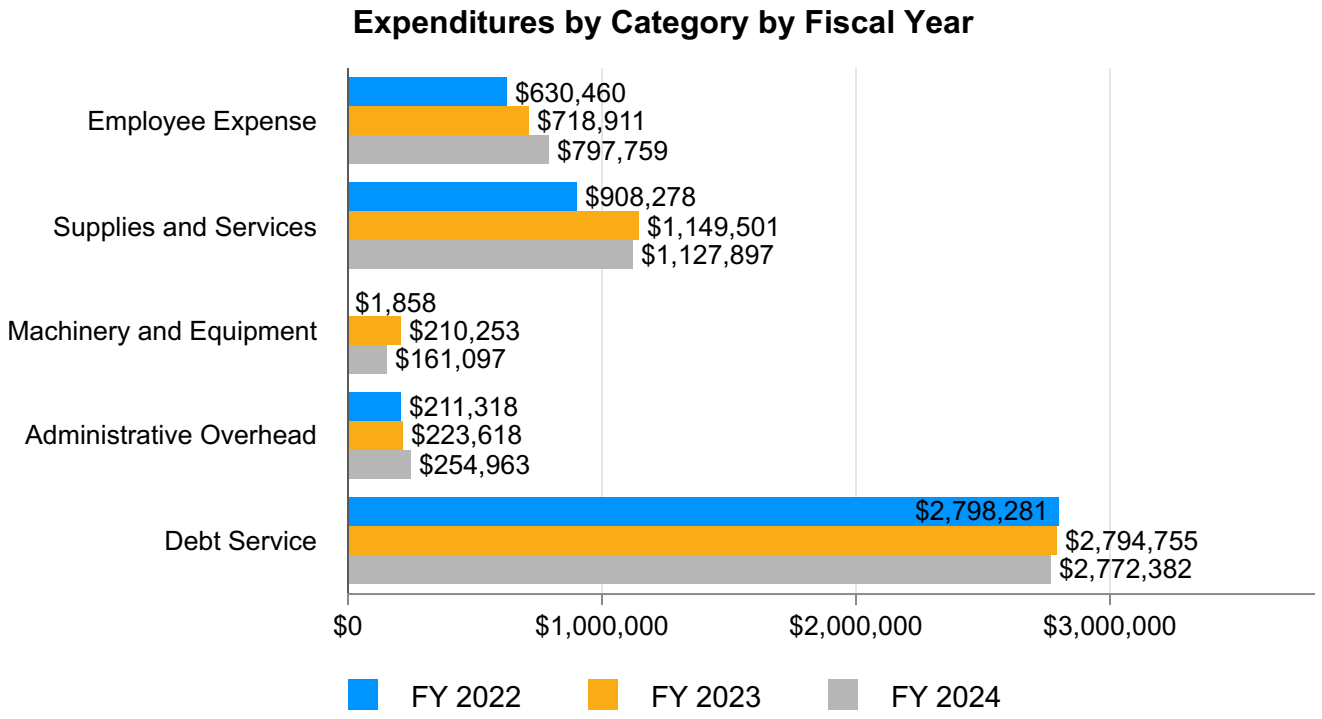
PARTNERSHIPS
Parking works closely with Dubuque Main Street, Greater Dubuque Development Corporation and other local developers and businesses to assure sufficient quantities of parking are available.

TRANSPORTATION SERVICES DEPARTMENT
PARKING DIVISION

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	9.90	9.90	10.25



The Parking Division is supported by 10.25 full-time equivalent employees, which accounts for only 15.59% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 0.34% in FY 2024 compared to FY 2023.



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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$1,063,231	$1,207,437	$1,153,612
Resources	$1,386,027	$1,471,833	$1,709,532

Central Business District Parking Position Summary	
	FY 2024
TRANSPORTATION SERVICES MGR	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**

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$223,240	$344,216	$355,633
Resources	$815,892	$901,778	$862,545

Metered Parking Position Summary	
	FY 2024
Parking Meter Checker	3.65
Parking Revenue Collector	0.73
Total FT Equivalent Employees	**4.38**

Performance Measures

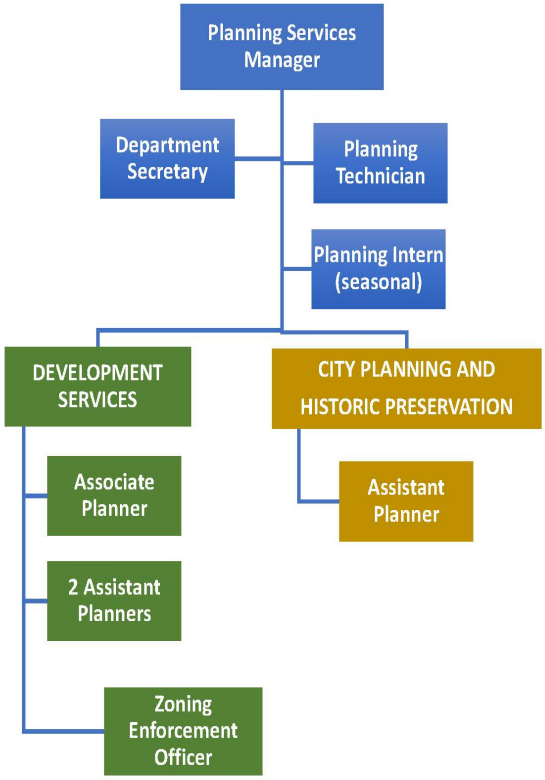
City Council Goal: Robust Local Economy

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Manage parking to maximize the available space.**					
	# of expired meter citations	8250	8049	7784	8250	
	# of courtesy meter citations (no fine for first citation)	5700	5916	5452	5700	
	# of alternate side parking citations issued	1900	2115	1640	1900	
	# of improper use of disabled parking spaces citations	350	311	312	350	

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.

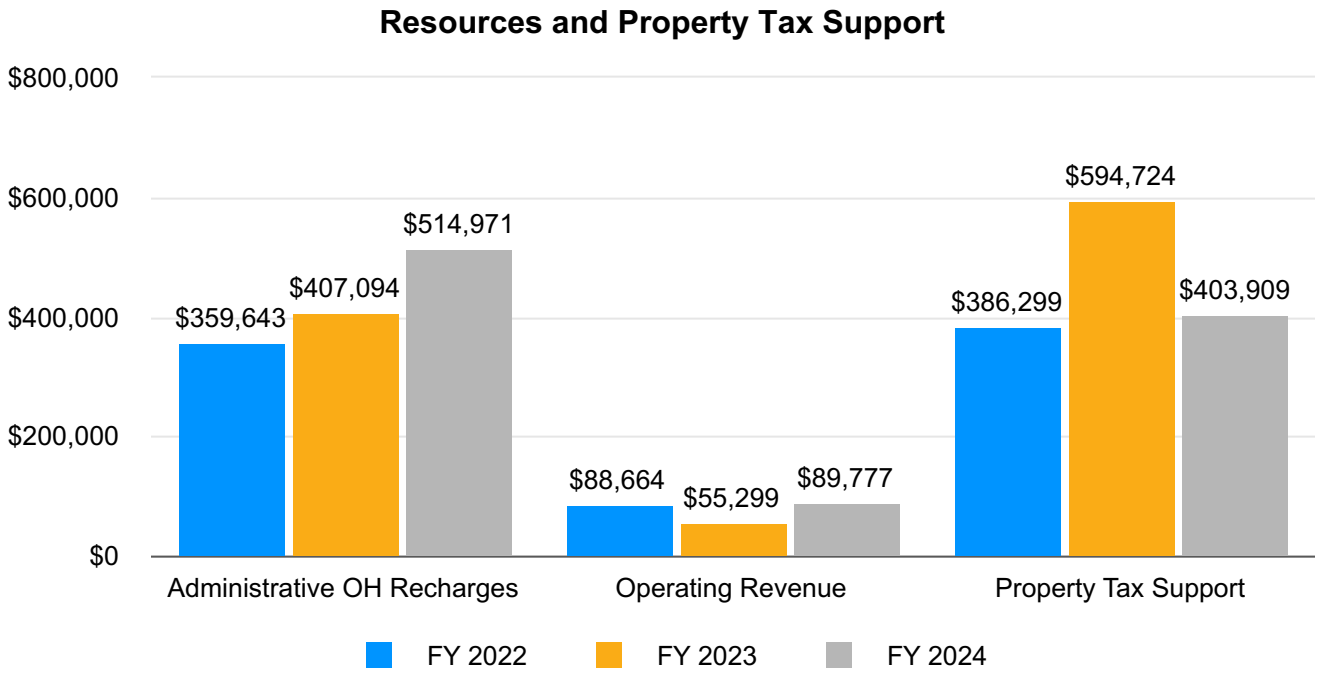


PARTNERSHIPS

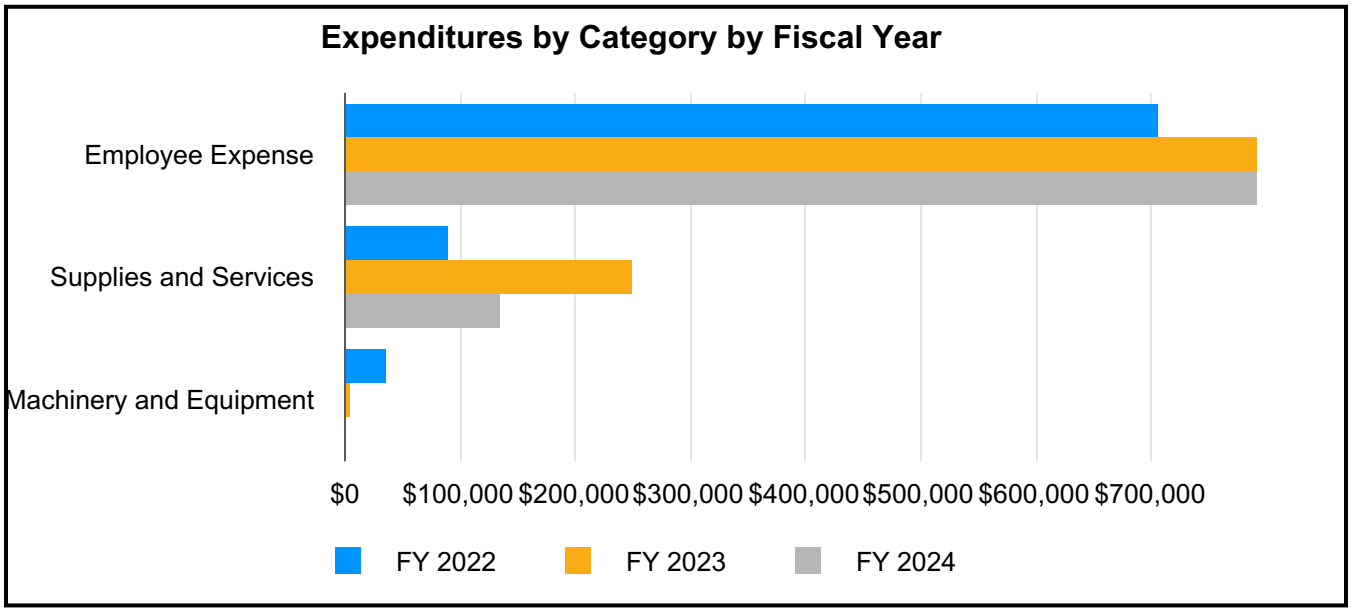
Planning Services staff collaborates with City departments; local, state and federal agencies; private sector and non-profits to facilitate development, enhance neighborhood quality, and support regional efforts. Major collaborations include: sustainability, annexation, riverfront development, downtown and neighborhood revitalization, public health, watershed management, and regional parks, open space and bike/hike trail systems.

PLANNING SERVICES

	FY 2022	FY 2023	FY 2024
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 86.20% of the department expense as seen below. Overall, the department's expenses are expected to decrease by (5.94)% in FY 2024 compared to FY 2023.



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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditure	$476,081	$592,762	$514,423
Resources	$71,564	$54,291	$87,177

Development Service Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 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	544,158	431,594	400,000	
	% average score (out of 100) awarded by customers via ongoing Planning Department customer service survey.	100%	98.3%	100%	97.5%	
	# of inspections conducted to bring properties into compliance	1,300	1,312	1,444	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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$358,524.84	$464,355	$471,234
Resources	$376,743	$408,102	$517,571

City Planning Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Begin implementation of the Imagine Dubuque 2037 Plan.**					
	% Imagine Dubuque recommendations UNDERWAY, COMPLETED/ONGOING	100%	64%	73%	75%	

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 2022 Actual	FY 2023 Budget	FY 2024 Requested
Expenditures	$358,524.84	$464,355	$471,234
Resources	$376,743	$408,102	$517,571

Historic Preservation Position Summary	
	FY 2024
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

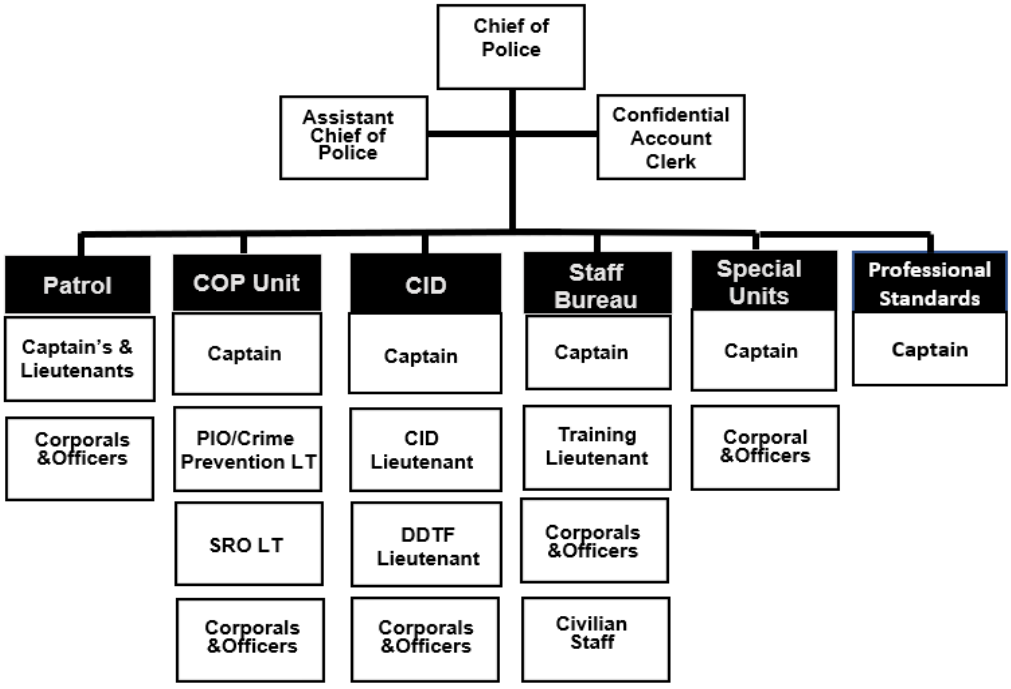
1 Activity Objective: Promote, enhance, and preserve the community's historic & cultural resources.

Performance Measure (KPI)	Target	FY21 Actual	FY22 Actual	FY 2023 Estimated	Performance Indicator
# Avg. days Historic Preservation review and approval time from application deadline	17.5	17	17.8	17.5	
$ investment in historic and downtown neighborhoods	$3.0 million	$3.5 million	$5.8 million	$4.0 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

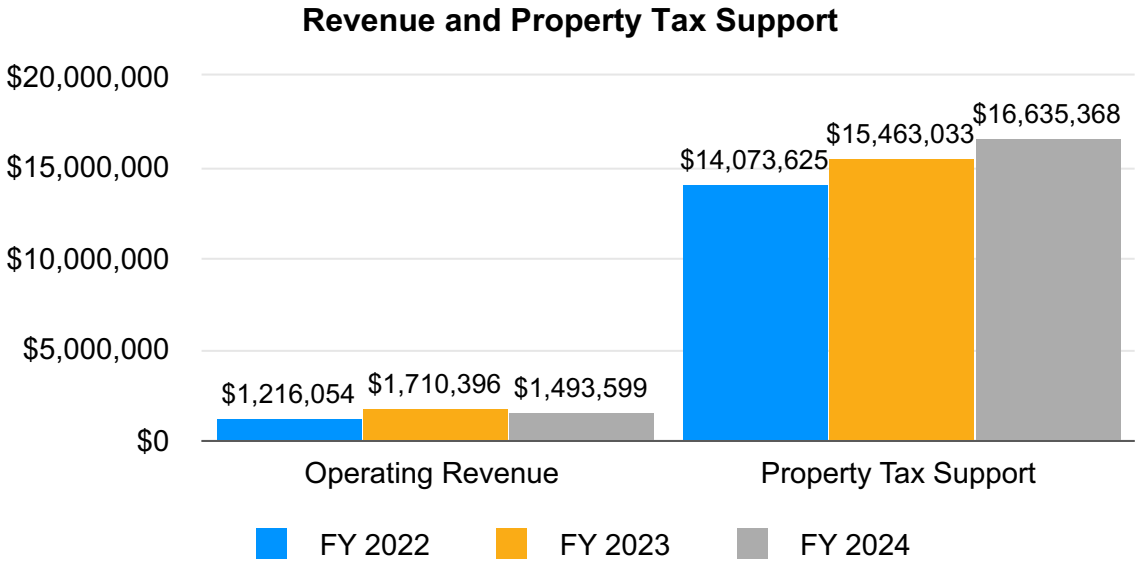
The Dubuque Police Department utilizes partnerships with other federal, local, and state entities, private organizations and individuals to support the City Council Goal of Livable Neighborhoods.

Planning

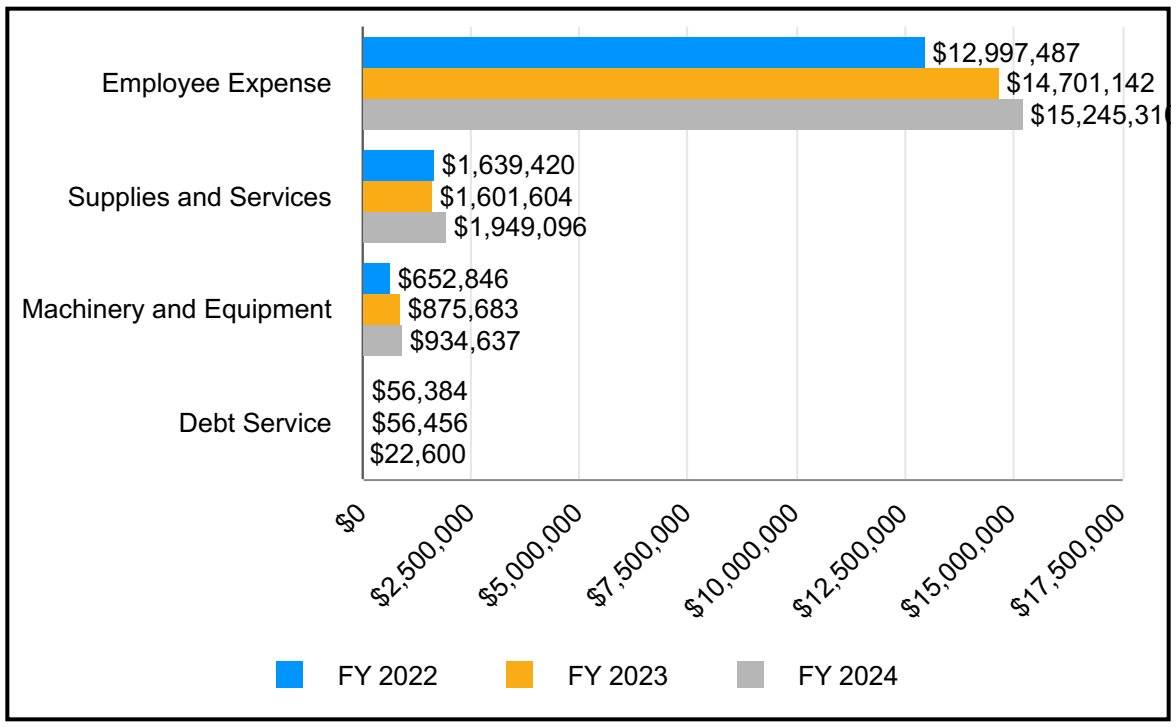
The Dubuque Police Department supports the City Council Goal of Vibrant Community: Healthy and Safe by working with all City Departments and community partners to ensure professional police service.

DUBUQUE POLICE DEPARTMENT

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	122.56	124.75	125.75



The Police Department is supported by 125.75 full-time equivalent employees, which accounts for 83.99% of the department expense as seen below. Overall, the department's expenses are expected to increase by 5.32% in FY 2024 compared to FY 2023.



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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$872,993	$968,983	$1,089,871
Resources	$15	$8,969	$—

Administration Position Summary	
	FY 2024
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 (12)	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$ 1,538,349	$ 1,779,754	$ 2,110,773
Resources	$ 288,636	$ 528,933	$ 345,277

Community Oriented Policing Position Summary	
	FY 2024
Police Captain	1.00
Police Lieutenant	3.00
Police Corporal	3.00
Police Officer	8.00
Total FT Equivalent Employees	**15.00**

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$1,680,247	$1,808,572	$1,858,222
Resources	$9,655	$8,688	$9,655

Criminal Investigation Position Summary	
	FY 2024
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 Actual	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	830	
	Total pounds of prescription sharps received through drug take-back events	300	350	200	229	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$9,306,211	$10,132,276	$10,638,950
Resources	$602,181	$860,365	$697,185

Patrol Position Summary	
	FY 2024
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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$1,854,717	$2,458,780	$2,430,146
Resources	$315,550	$303,351	$440,130

Staff Services Position Summary	
	FY 2024
Police Captain	2.00
Police Corporal - Staff Services	1.00
Police Corporal - Records	1.00
Police Lieutenant - Training	1.00
Patrol Officer	3.00
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	**17.75**

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	

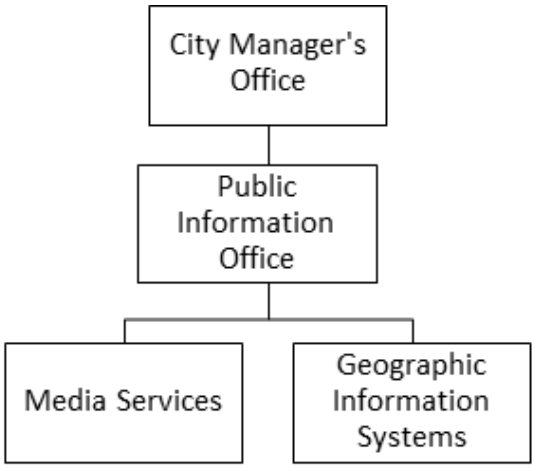
Due to frozen positions, the Traffic Unit is currently disbanded.

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.



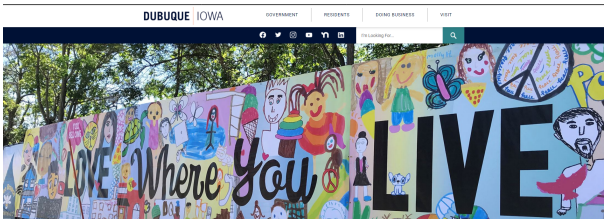
SUCCESS IS ABOUT PEOPLE, PLANNING AND PARTNERSHIPS LEADING TO OUTCOMES

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.



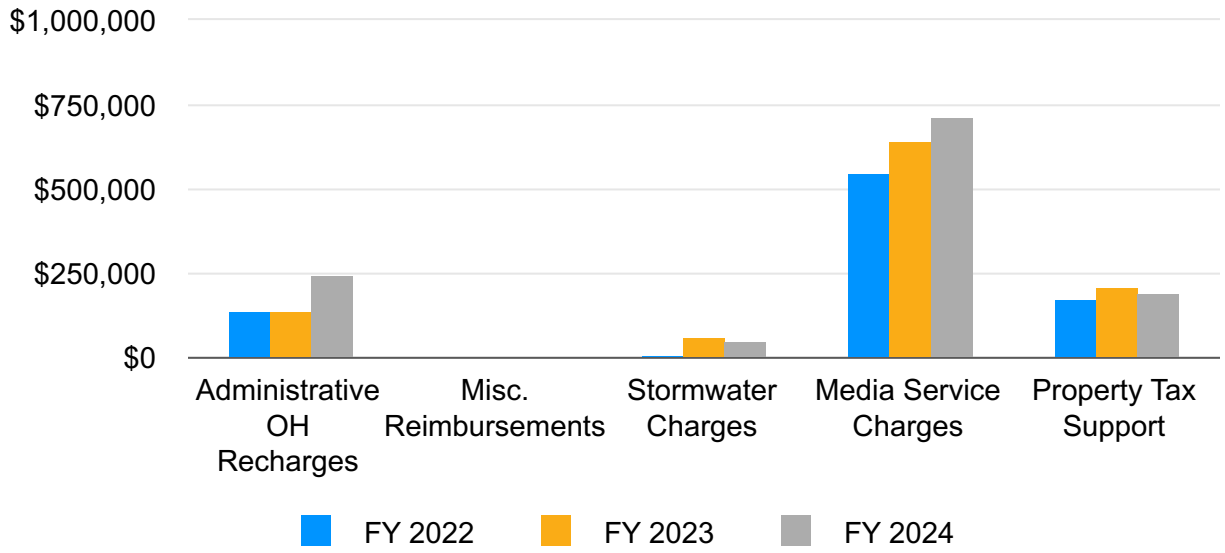
PARTNERSHIPS

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 2022	FY 2023	FY 2024
Full-Time Equivalent	8.25	8.25	8.75

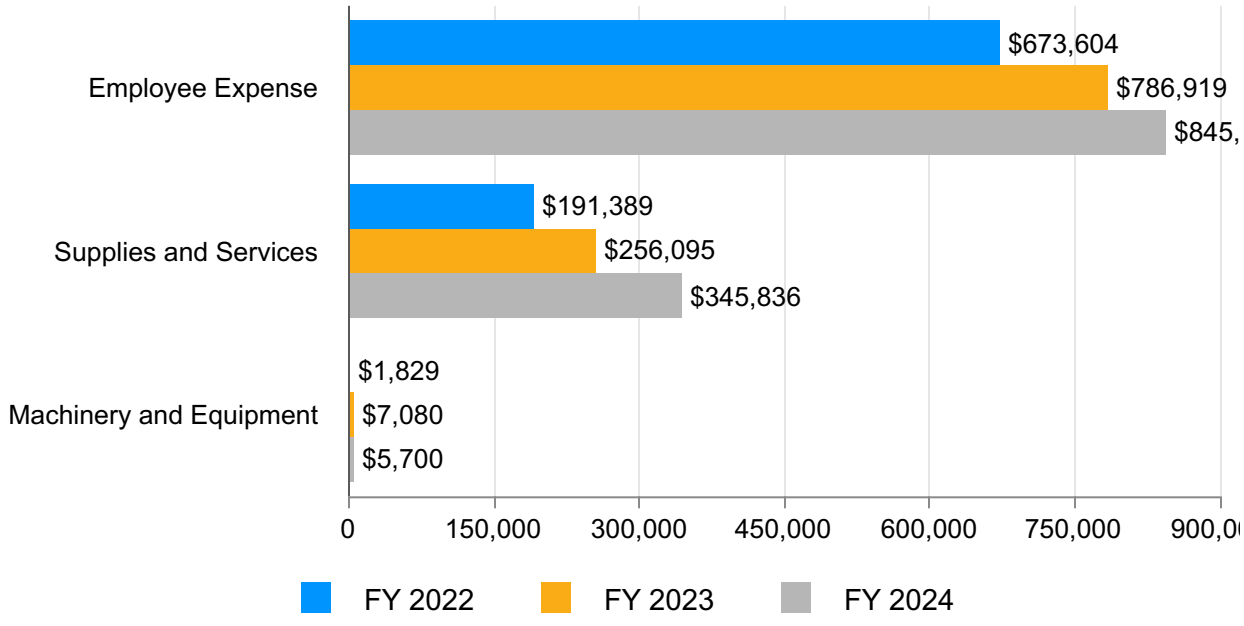
Resources and Property Tax Support



Includes Public Information Office and Geographic Information Systems.

The Public Information Office is supported by 8.75 full-time equivalent employees, which accounts for 70.64% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 14.01% in FY 2024 compared to FY 2023.

Expenditures by Category by Fiscal Year



PUBLIC INFORMATION OFFICE

Position Summary	
	FY 2024
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	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
# of NotifyMe Subscribers to News Releases	+5% annually	823 (+2%)	871 (+6%)	1,225 (+40%)	1,286 (+5%)	
Social Media Followers	+10% annually	NA	24,397	27,935 (+14.5%)	30,728	
Social Media Reach	+20% annually	NA	4,585,136	1,790,355*	2,148,426	
Social Media Engagement	+20% annually	NA	10,265*	114,126	136,951	

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 Views	+2% annually	NA	NA	55,626**	56,738 (+2%)	
Total Page Views	+2% annually	NA	NA	728,618*	743,190 (+2%)	

** Aggregate of Multiple Platforms*

***City switched to Google Analytics in Dec. 2021*

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

MISSION

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.

VISION

Public Works will be recognized for its commitment to provide services that meet the needs of Dubuque's citizens and contribution to an equitable community through innovation, technological advancements, accountable stewardship, responsiveness, and adaptability to our ever-changing community.

SAFETY - COMMUNITY FOCUSED - INTEGRITY - COMMUNICATION - EQUITY

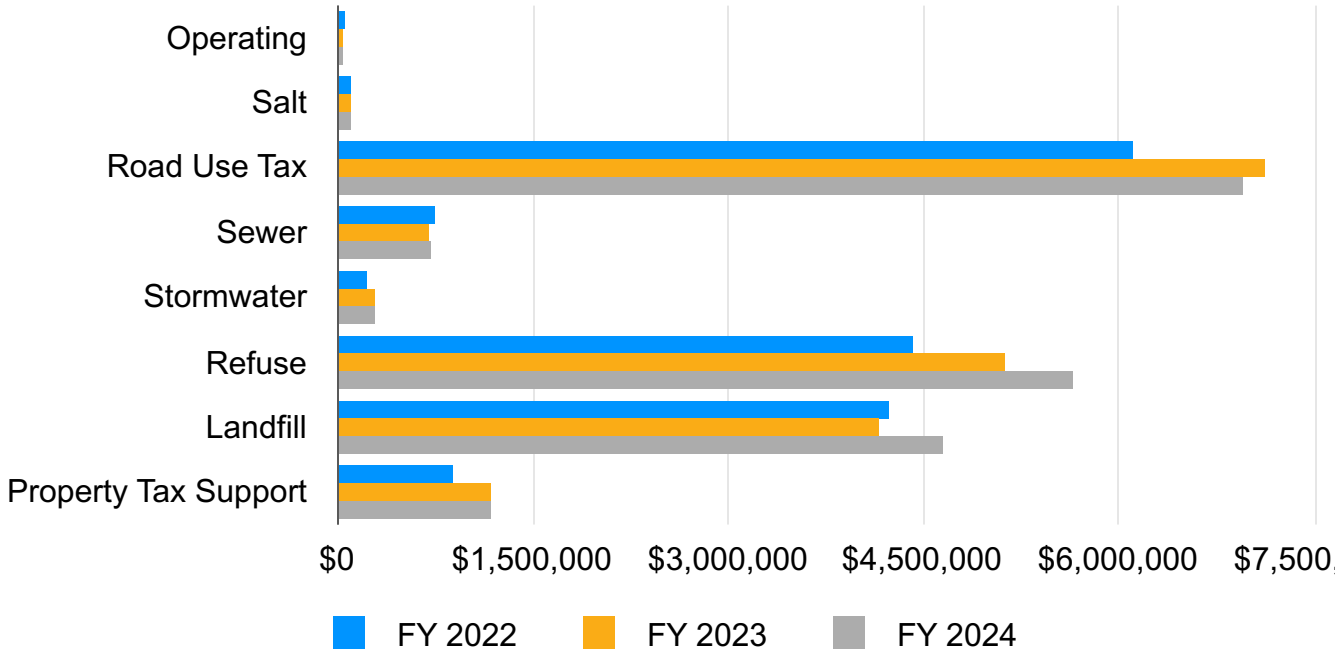
SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



PUBLIC WORKS

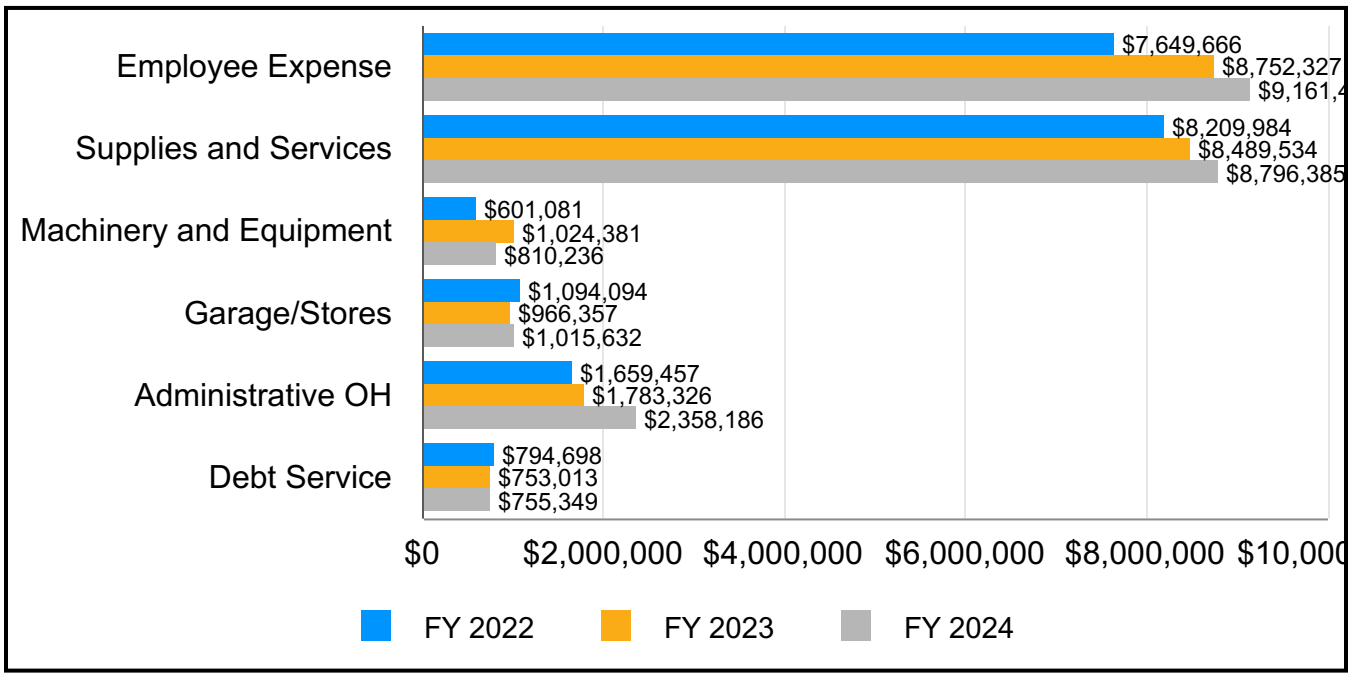
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**93.28**	**93.43**	**95.73**

Resources



The Public Works Department is supported by 95.73 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 5% in FY 2024 compared to FY 2023.

Expenditures by Category by Fiscal Year



PUBLIC WORKS

Public Works Administration

Mission & Services

Public works administration provides support for citizens and supervisors of 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, and City-wide fleet maintenance.

Administration Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$9,098	$93,755	$11,927
Resources	$14	$26	$14

Administration Position Summary	
	FY 2024
Public Works Director	1.00
Assistant Public Works Director	1.00
Lead Administrative Assistant	1.00
Secretary	3.67
Data Scientist	1.00
Total FT Equivalent Employees	**6.67**

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	> 90%	66.3%	70.0%	72.5%	
	Avg. time service requests are resolved: High Priority	<10 days	13.58	11.64	7.17	
	Avg. time service requests are resolved: Medium Priority	<14 days	7.67	9.65	13.51	
	Avg. time service requests are resolved: Low Priority	<30 days	59.55	15.13	5.00	

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 longer than 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$5,866,453	$6,967,292	$6,838,797
Resources	$3,362,691	$3,847,084	$3,538,816

Street Maintenance Position Summary	
	FY 2024
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	3.38
Equipment Operator I - Snow & Ice	1.98
Equipment Operator I - Street Clean	0.83
Equipment Operator II - Street Signs	0.15
Equipment Operator II - Maint.	2.09
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
Snowfighter/Yard Waste San Driver	0.42
Utility Worker Apprentice	0.83
Laborer - Street Cleaning	0.12
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	**30.74**

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	4.72	10.01	10.25	
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%	52%	59%	



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	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Number of Storms	12	25	26	22	17	17
Total Seasonal Snowfall (inches)	27.10	38.20	55.20	36.20	59.30	31.20
Type of Season	Weak LN	Weak LN	Weak EN	Neutral	Moderate LN	Weak LN
Salt Used for Deicing	3,474	5,749	5,401	5,135	3,990	4,003

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$982,983	$1,000,423	$1,028,168
Resources	$982,983	$1,000,423	$1,028,168

Sewer Maintenance Position Summary	
	FY 2024
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	99.19	92.93	55.44	
	# of City sewer problems responded to (# of private sewer problems responded to)	0 (50)	7 (53)	8 (61)	22 (52)	
	Total sanitary sewer pipe treated for intrusive root control (feet)	10,000	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	42,844	48,000	72,568	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$362,339	$510,387	$520,259
Resources	$15,183	$12,969	$8,313

Riverfront Maintenance and Operations Position Summary	
	FY 2024
Foreman - Floodwall	0.08
Field Supervisor - Floodwall	0.10
Equipment Operator I - Floodwall	0.10
Equipment Operator I - POD	0.73
Equipment Operator I - Riverfront	0.05
Equipment Operator II - Riverfront	0.10
Equipment Operator II - Floodwall	0.12
Equipment Operator II - POD	0.63
Laborer - Riverfront	0.08
Laborer - Floodwall	0.08
Laborer - POD	0.45
Traffic Signal Technician	0.01
Total FT Equivalent Employees	**2.53**

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, Planning, Housing, Engineering, Police, Fire, and Water departments, along with the buses of The Jule public transit system.

Vehicle Maintenance Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$ 2,384,428	$ 2,235,603	$ 2,506,355
Resources	$ 2,466,912	$ 1,957,267	$ 2,526,494

Vehicle Maintenance Position Summary	
	FY 2024
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	10	16	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 the landfill. 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, curbside collection of yard debris materials (grass, leaves and brush), food scraps, and compostable paper.

Resource Management Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$4,435,514	$5,148,917	$5,660,862
Resources	$4,813,223	$5,690,986	$5,676,758

Resource Management Position Summary	
	FY 2024
Resource Management Coordinator	1.00
Lead Sanitation Driver	1.00
Sanitation Driver	18.00
Custodial I	0.08
Resource Management Intern	0.30
Yard Waste San Driver/Snowfighter	0.58
Total FT Equivalent Employees	**20.96**

Performance Measures

City Council Goal: Sustainable Environment

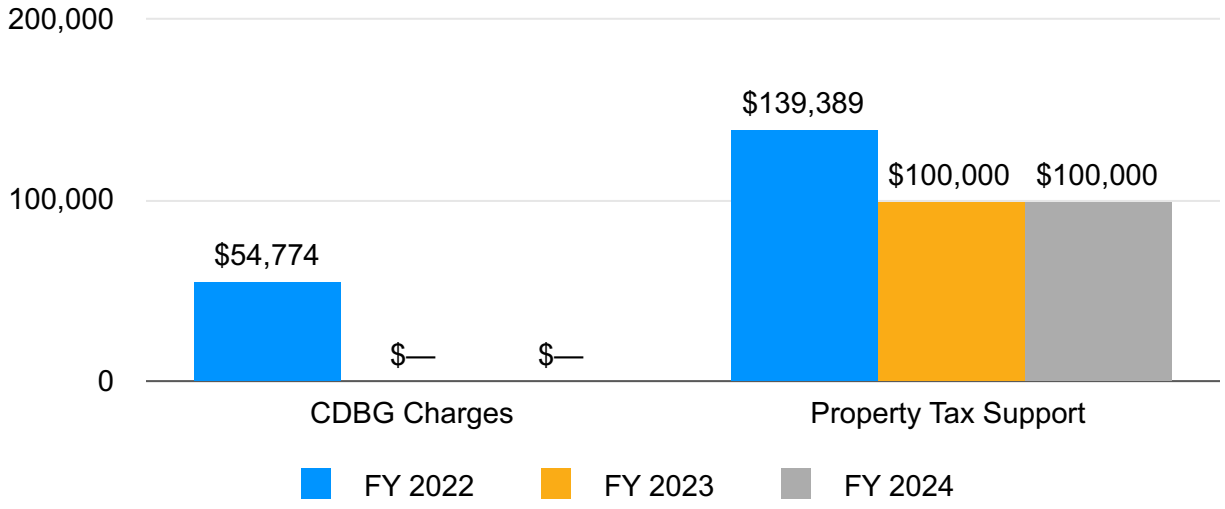
	Performance Measure (KPI)	Target	CY 2020 Actual	CY 2021 Actual	CY 2022 Estimated	Performance Indicator
1	**Activity Objective: Increase overall waste diversion rate of City collection materials by 1% per capita per day.**					
	% change in refuse as the total municipal materials collected curbside per capita per day	-1% Annually	0.058	9.5%	(3.1)%	
	% change in recycling as the total municipal materials collected curbside per capita per day	Maintain	0.0047	(3.0)%	(5.2)%	
	% change in yard waste and food scraps as the total municipal materials collected curbside per capita per day	+1% Annually	0.3393	(19.8)%	(1.0)%	
2	**Activity Objective: Increase expanded use of City-owned wheeled collection carts.**					
	% of service-provided households subscribe to a refuse-wheeled cart	>90%	21.0%	25.0%	42.2%	

Total municipal waste tonnages collected curbside increased 5.34% from FY2020 to FY2021.

PURCHASE OF SERVICES

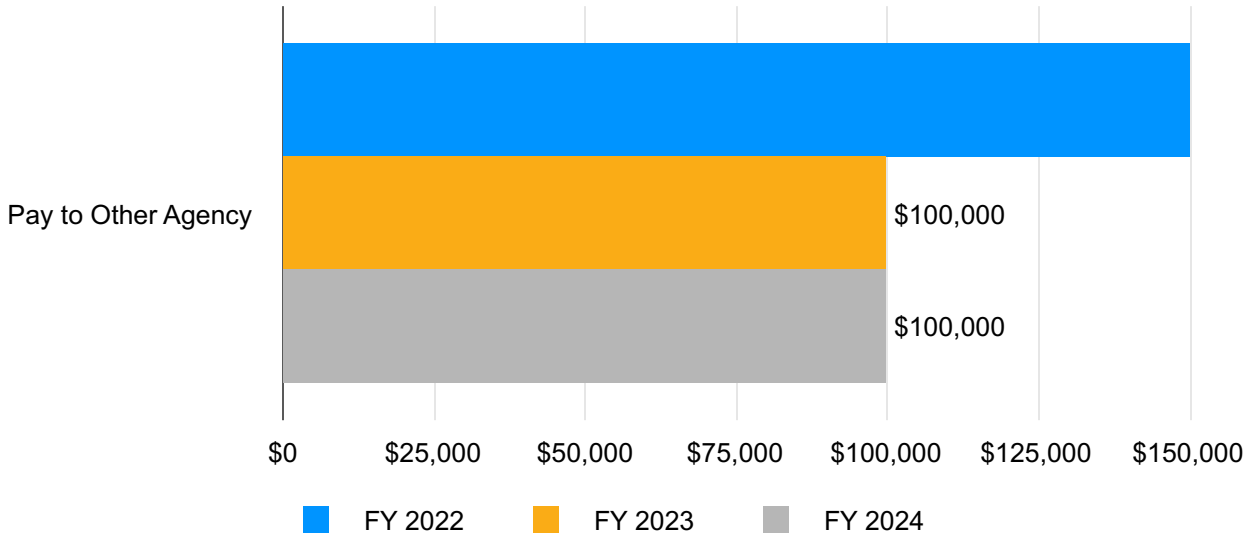
Purchase of services activities are those services that the City feels fit the goals and priorities of the City and are not required to be provided or would not be provided in the normal course of City business. In Fiscal Year 2014, an application process was implemented for the funding of purchase of service agencies.

Resources and Property Tax Support



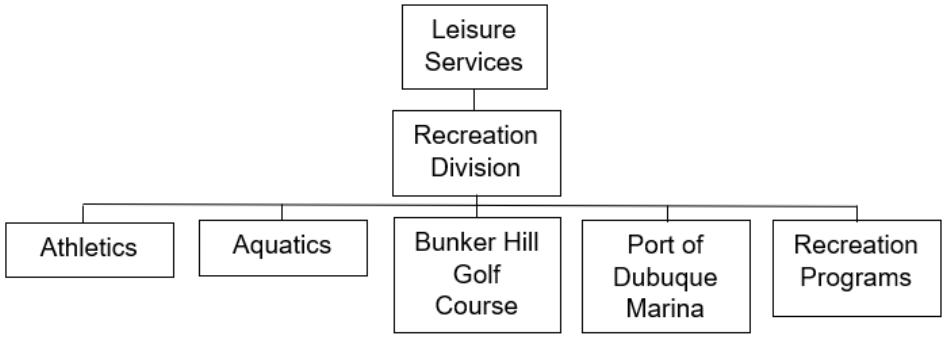
Purchase of Services is supported by no full-time equivalent employees. Pay to other agencies accounts for 100% of the department expense as seen below. Overall, the departments' expenses are expected to unchange by 0.00% in FY 2024 compared to FY 2023.

Expenditures by Category by Fiscal Year



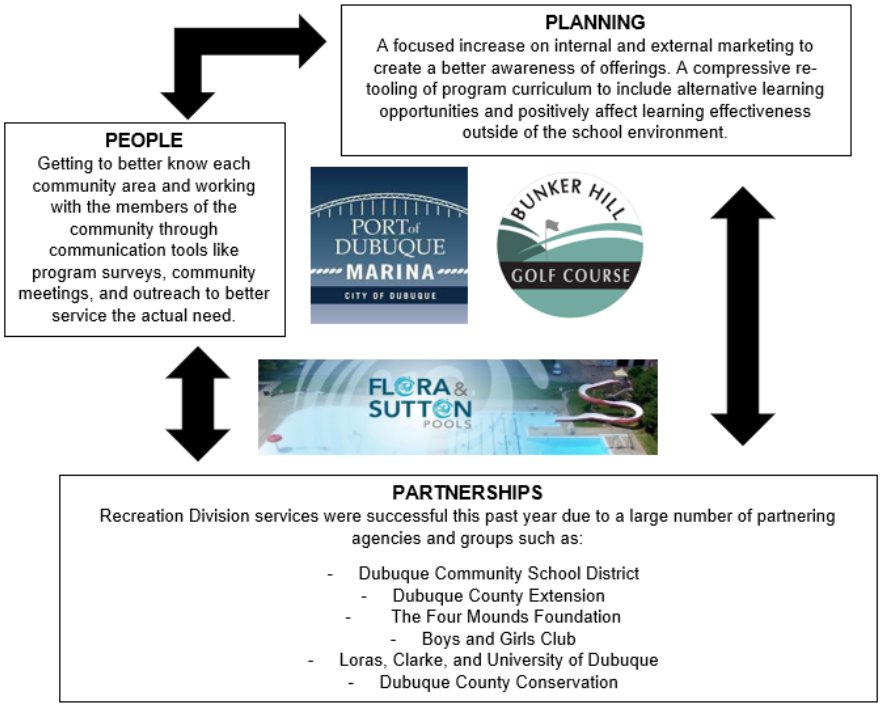
LEISURE SERVICES
RECREATION DIVISION

The Recreation Division encourages community participation by providing equitable, progressive, accessible, and affordable opportunities through our parks, facilities, and recreation programming.



Vision: Creating equitable OPPORTUNITIES to enhance and improve the QUALITY OF LIFE for the residents of Dubuque.

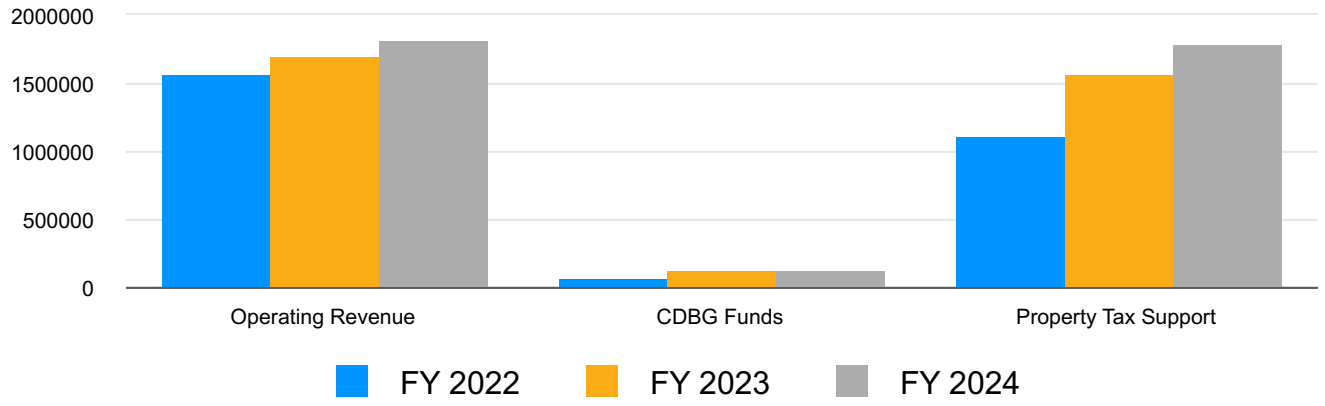
SUCCESS IS ABOUT PLANNING, PARTNERSHIPS AND PEOPLE LEADING TO OUTCOMES



LEISURE SERVICES
RECREATION DIVISION

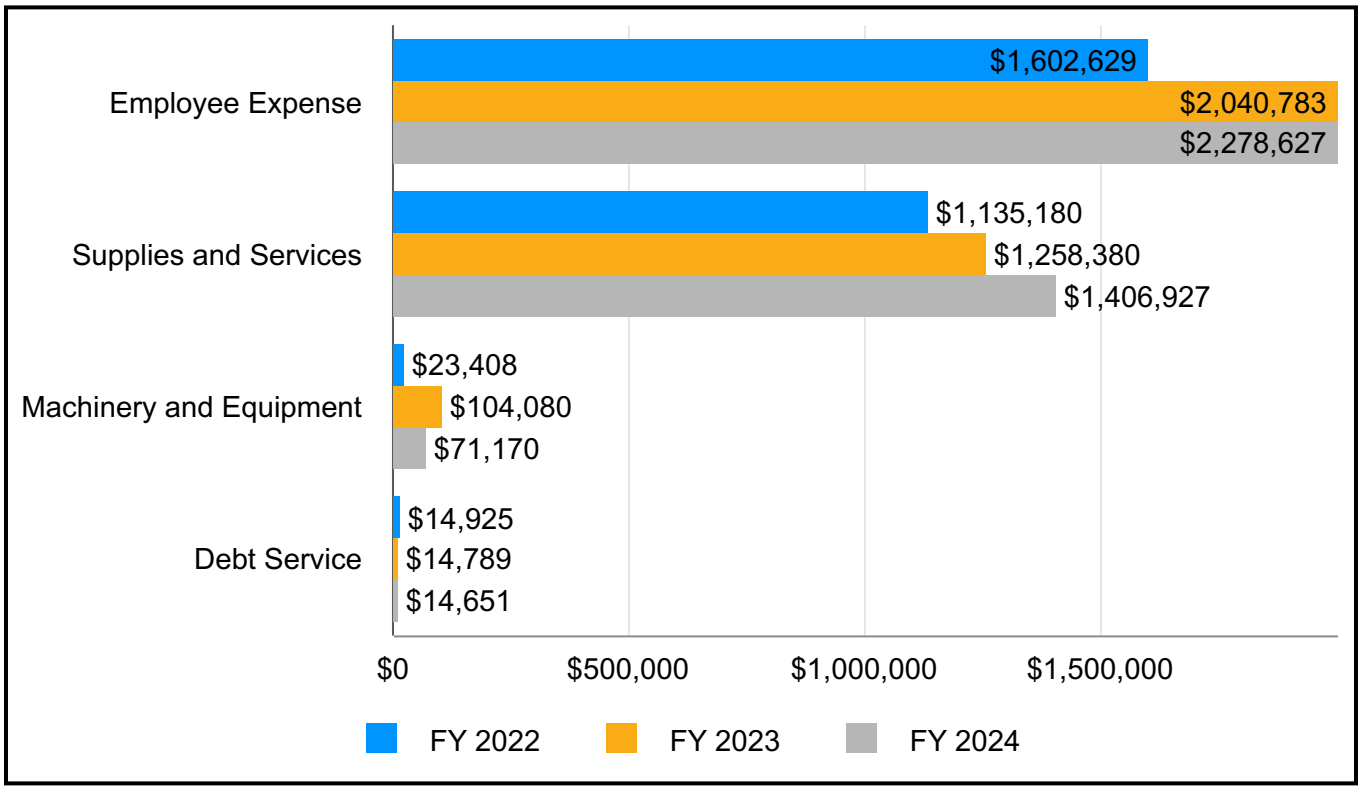
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**42.7496**	**42.75**	**42.25**

Resources and Property Tax Support



The Recreation Division is supported by 42.25 full-time equivalent employees, which accounts for 60.42% of the department expense as seen below. Overall, the department's expenses are expected to increase by 10.34% in FY 2024 compared to FY 2023.

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$1,685,801	$2,128,776	$2,375,846
Resources	$460,496	$565,025	$586,940

Recreation Programming Position Summary	
	FY 2024
Lead Secretary	0.60
Facilities Supervisor	0.33
Secretary	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	6.57
Recreation Field Supv	0.88
Recreation Field Supv. - CDBG	0.61
Recreation Leader Jr.	1.05
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
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	**31.31**

Performance Measures

	Performance Measure (KPI)	Target	FY21 Actual	FY22 Actual	FY 2023 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	448	467	600	N/A
	# average total of participation per program offered annually	+.25	5.72	11.53%	12%	
	% of annual programs offered running (i.e. not canceled)	+1%	53%	87%	88%	
	# of Rec & Roll trailer deployments	N/A	77	53	70	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	30	30	28	30	
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	$340,469	$527,034	$986,452	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	56	67	60	
	Total Recreation program low-income registrants who were served by free programs	+10%	415	493	542	
	# available scholarships for recreational programming & services	200	200	200	200	
	% of awarded scholarship credits	100%	36%	81%	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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$793,207	926,353	958,773
Resources	$892,235	929,407	984,911

Bunker Hill Golf Course Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 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%	0	32	35	
	Youth Camp Participation	+5%	34	45	50	
	Participation by Women	+5%	29	37	40	
	Couples League	+5%	28	48	50	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$262,537	$329,914	$397,121
Resources	$234,617	$208,926	$259,479

Port of Dubuque Marina Position Summary	
	FY 2024
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	FY21 Actual	FY22 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Become a more visible and high-traffic docking location.**					
	increase # of docking customers	600	363	232	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%	19%	11%	40%	

LEISURE SERVICES
COMMUNITY IMPACT DIVISION
AmeriCorps

Mission & Services

The Community Impact Division serves to house the City's efforts to address critical community needs through innovative collective impact models.

Branches of the Division of Community Impact include:

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 continually developing needs of youth across the community. The program's Partners in Learning grant is focused around Dubuque's Campaign for Grade-Level Reading, providing targeted literacy interventions to struggling readers. The program's Creating Opportunities grant is focused efforts in the areas of teen programming, mentorship and workforce and life skill development to support teens during their toughest years.

VolunteerDBQ is a Volunteer Generation Fund grant focused on strengthening Dubuque's Volunteer Infrastructure in partnership with the United Way of the Dubuque Area Tri-States. Through this project, VolunteerDBQ supports the strengthening of Dubuque's Volunteer infrastructure to be able to meet critical needs in the community. VolunteerDBQ provides education, coaching and technical assistance in key volunteer management skills to non-profit organizations, school districts and City of Dubuque departments to equitably recruit and support volunteers.

Fines & Fee Reform and Diversion & Prevention stems from the City's equity initiative to address how civic, civil, and criminal fines disproportionately impact low-income citizens, people of color and other marginalized community members. Internally, this project focuses on identifying how fines and fees across the City are assessed, who is impacted, what are the outcomes for the citizen and what are the City's options. Fines and fees reform would work with non-city agencies as well to review fines, fees and barriers and bring forward best practices for the agencies to consider. This branch will work with VolunteerDBQ to utilize volunteer service as a diversion opportunity for low-income communities that are assessed a fee they are unable to pay. Additionally, the branches work together and identify opportunities to use volunteer service in the prevention of the inequitable assessment of a fee both inside and outside the city organization. An example of this would be the utilization of the DBQ Shovel Crew to clear sidewalks of low-income, physically-disabled Dubuque residents to prevent the assessment of a fine(s).

Why do these branches work together?

The Community Impact Division, with its branches described above, is one of the many divisions and departments across the City of Dubuque working to address poverty in the Dubuque community. Poverty is a complex issue that permeates the economic, environmental, and social health of our community. There is no simple or single solution to address poverty for every single Dubuque community member. Due to this complexity, this division works together alongside community partners to find short and long-term solutions to address determinants of poverty and alleviate pain points that reinforce poverty with a focus on collaboration, capacity-building, and direct service activities.

Community Impact Funding Summary			
	FY 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$414,924	$652,443	$721,912
Resources	$321,048.1	$417,704	$498,198

Community Impact Position Summary	
	FY 2024
AmeriCorps Coordinator	1.00
Community Service & Outreach Coordinator	1.00
Community Diversion & Prevention Coordinator	1.00
Division Administrative Assistant	1.00
Community Impact 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) 2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 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 receiving tutoring services from the AmeriCorps Partners in Learning Program	500	539	550	600	
	# of students who received 30+ tutoring sessions from an AmeriCorps Member	250	200	225	300	
	% of tutored students who improved literacy risk levels on their FAST Assessments.	60%	34%	45%	55%	

*2021-2022 Program implementation and data collection was impacted by COVID-19.

City Council Goal: Diverse Arts, Culture, Parks, and Recreation

	Performance Measure (KPI)	Target	Program Year (Sept - Aug) 2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated	Performance Indicator
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 teens served by the AmeriCorps Creating Opportunities Program.	80	155	175	200	
	# of teens who successfully completed the AmeriCorps-supported Summer Teen Empowerment Program at the Multicultural Family Center	40	47	50	50	
	% of participating teens who successfully improved in their Social-Emotional Learning through AmeriCorps-supported teen programs	80%	76.6%	80%	82.5%	

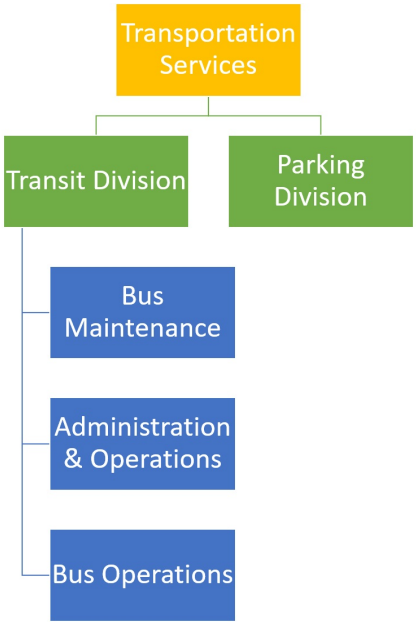
City Council Goal: Partnerships for a Better Dubuque

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 Members during summer learning opportunities and events	500	722*	800	850

*Numbers of youth served includes unique counts of youth served. DCSD Numbers (Unique): 539; St Mark Numbers (Unique):68; MFC (Unique): 155. Carnegie Stout Numbers (Non-Unique Totals): Programs- 103 & Attendees- 4852

		Calendar Year (Jan - Dec)			
Performance Measure (KPI)	Target	2021 - 2022 Actual	2022 - 2023 Estimated	2023 - 2024 Estimated	Performance Indicator
4 Activity Objective: Support non-profit organizations, education institutions, and government entities with volunteer management services to address Dubuque's critical needs.					
# of organizations that received capacity building services	60	30	50	60	
# of organizations that increase their efficiency, effectiveness, and/or program reach as a result of capacity-building services provided	48	4	15	30	
# of volunteers leveraged (recruited, coordinated, and supported by the Volunteer Generation Fund Grant)	250	222	1,068	1,500	
# of hours served by leveraged volunteers	1,250	721	4,340	6,000	

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

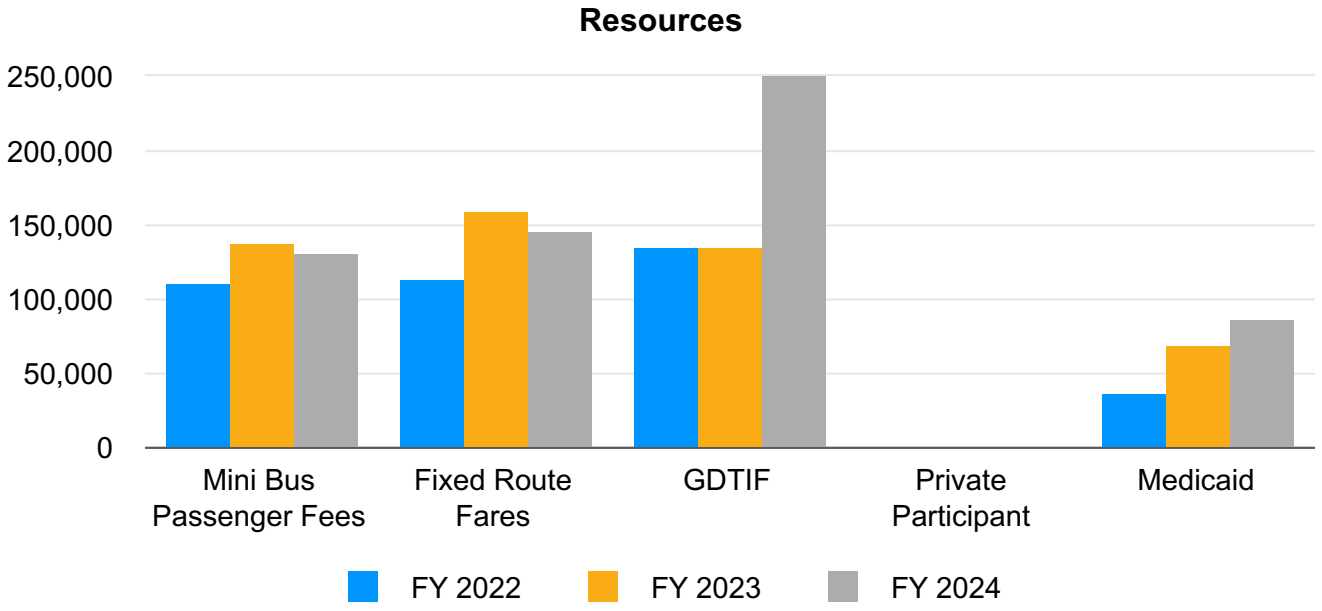
The Jule plans for the future through community surveys, focus groups, contacts with social service agencies, the Transit Advisory Board, and the Metropolitan Planning Organization.

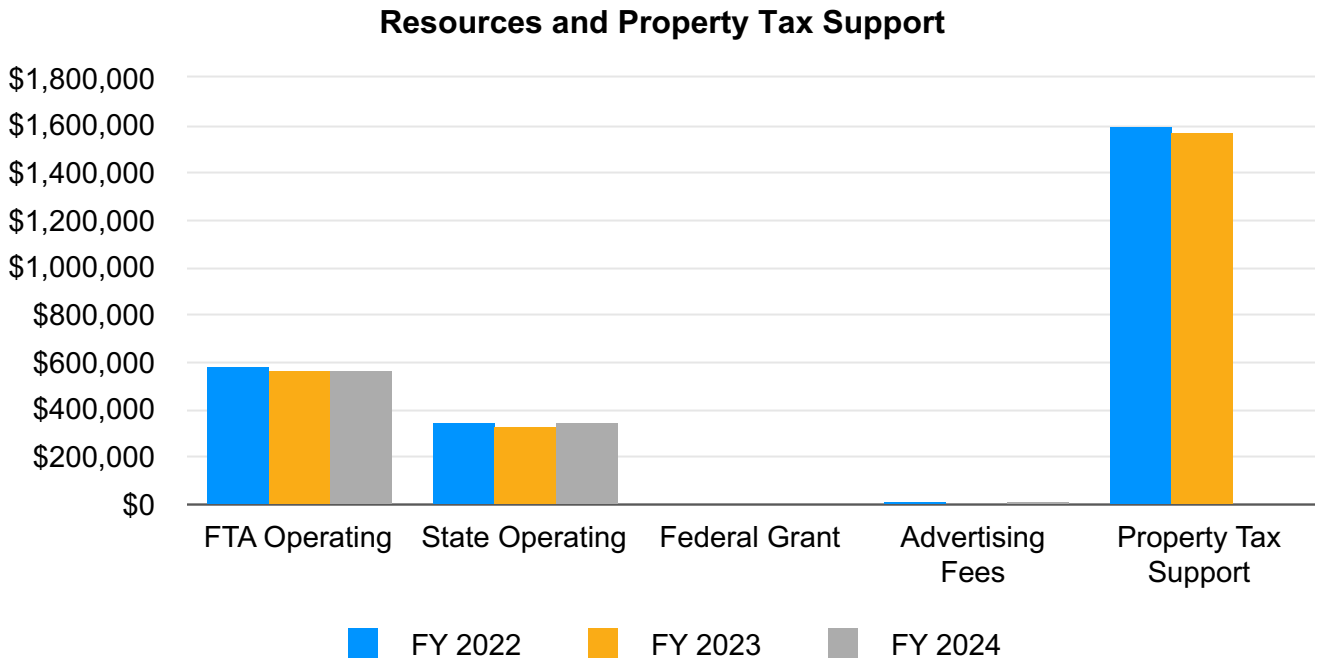
PARTNERSHIPS

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

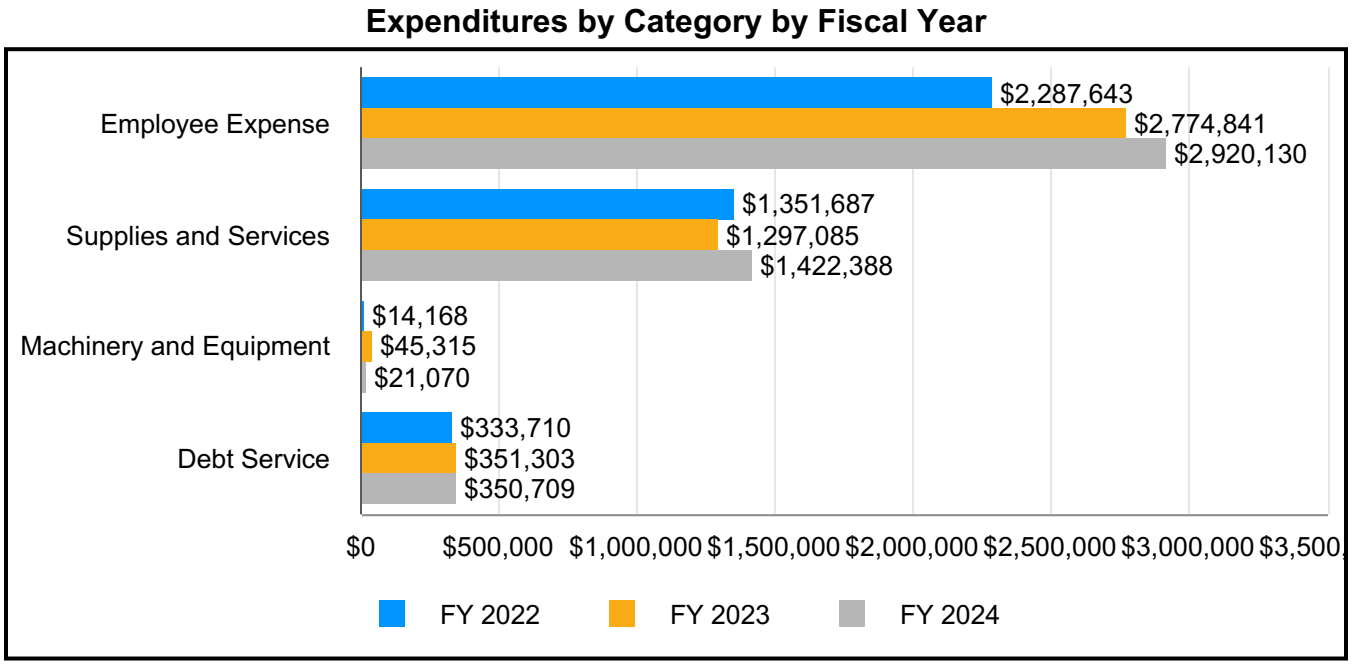
	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	43.10	43.31	43.76





The Transit Division is supported by 43.76 full-time equivalent employees, which accounts for 61.94% of the department expense as seen below. Overall, the departments' expenses are expected to increase by 5.50% in FY 2024 compared to FY 2023.

TRANSPORTATION SERVICES DEPARTMENT
TRANSIT DIVISION



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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$785,848	$857,590	$939,359
Resources	$632,066	$656,572	$561,057

Administration and Operations Position Summary	
	FY 2024
CONFIDENTIAL ACCOUNT CLERK	0.70
TRANSPORTATION ANALYST	0.50
OPERATIONS SUPERVISOR	1.00
TRANSPORTATION SERVICES MGR	0.50
DISPATCHER FT	2.00
DISPATCHER PT	0.98
DRIVER TRAINER	1.00
Total FT Equivalent Employees	**6.68**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY21 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Provide consistent and clear communication of passenger information and expectations.**					
	# Facebook Followers	1100	846	1081	1100	
	# Notify-Me Subscribers	300	271	268	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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$2,690,995	$3,058,403	$3,234,154
Resources	$922,975	$1,915,183	$1,712,951

Bus Operations Position Summary	
	FY 2024
Bus Operator FT	9.00
Bus Operator PT	13.16
Mini-Bus Operator FT	6.00
Mini-Bus Operator PT	6.16
Bus Operator-Trolley Route	0.03
Total FT Equivalent Employees	**34.35**

Performance Measures

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 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%	93%	92%	92%	
	% of schools within a 5 minute walk from a bus stop	88.2%	88.9%	88.2%	88.2%	
	# annual ridership (fixed route and minibus)	350000	319712	333311	345000	
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	FY 2021 Actual	FY 2022 Actual	FY 2023 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%	61%	61%	
	# of Medicaid fares (minibus)	3000	1165	2996	3000	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$176,655	$201,248	$190,075
Resources	$197,111	$88,603	$136,548

Bus Maintenance Position Summary	
	FY 2024
Service Worker	2.00
Laborer PT	0.28
Total FT Equivalent Employees	**2.28**

Performance Measures

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 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	4	4	
	# hours annual driver training	25 +	25+	25+	25+	
	% of vehicles serviced within the mileage threshold*	100%	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.

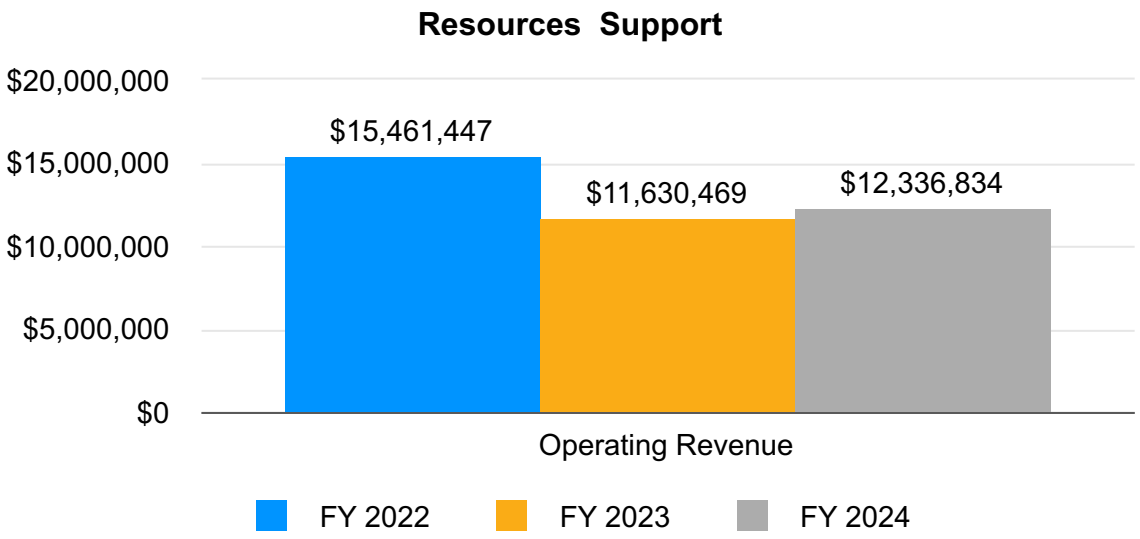


PARTNERSHIPS

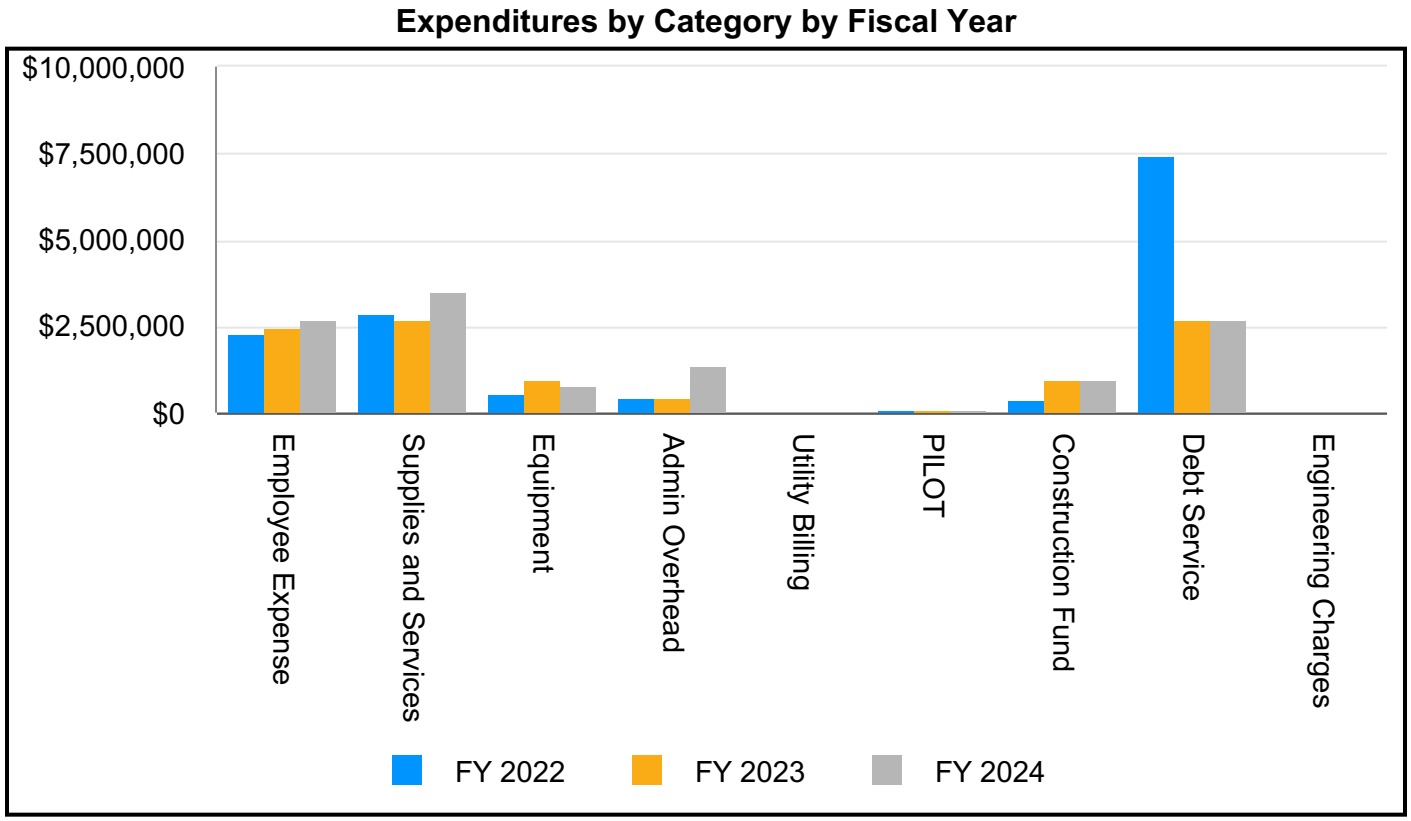
The Water Department is involved in Community Activities/Partnerships/ Outreach programs such as Water Conservation Educational Program and the Smarter City Initiative. The Water Department provides tours of its Eagle Point Treatment Plant to local schools and organizations.

WATER DEPARTMENT

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	26.07	26.07	27.07



The Water Department is supported by 27.07 full-time equivalent employees, which accounts for 21.97% of the department expense as seen below. Overall, the department's expenses are expected to increase by 16.95% in FY 2024 compared to FY 2023.



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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$9,570,599	$5,296,426	$6,518,617
Resources	$3,686,304	$—	$—

Water Administration Position Summary	
	FY 2024
Water Department Manager	1.00
Water Distribution Supervisor	1.00
Water Engineering Assistant	1.00
Confidential Account Clerk	1.00
GIS Specialist	1.00
GIS Intern	0.50
Total FT Equivalent Employees	**5.50**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 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	15	15	
	% of lost/unaccounted for water	<18%	16.5%	17.9%	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	1.3	1.0	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$2,655,906	$2,646,400	$3,185,155
Resources	$57	$1,400	$72

Plant Operations and Maintenance Position Summary	
	FY 2024
Industrial 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
Total FT Equivalent Employees	**8.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 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	.97	1.0	
	Cost Effectiveness of the Treatment Process (O&M Cost/MG, thousands)	<or= 1.0	0.94	1.0	1.0	

The **2022 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$1,124,281	$1,357,268	$1,263,173
Resources	$11,661,503	$11,483,981	$12,225,628

Water Distribution Position Summary	
	FY 2024
Equipment Operator II	1.00
Water Distribution Foreman	1.00
Water Distribution Maintenance Worker	6.00
Custodian I	0.07
Total FT Equivalent Employees	**8.07**

Performance Measures

City Council Goal: Financially Responsible, High-Performance Organization

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	Performance Indicator
1	**Activity Objective: Ensure the integrity of the distribution system piping system.**					
	# of breaks per 100 miles of pipe	<15	27	33	30	
	Operation of 10% of system valves annually	775	314	215	300	
	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	403	350	

** 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 330.05 miles of public water mains ranging in diameter from 4" up to 30"; 7,391 control valves; and 2,860 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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$347,955	$383,977	$536,215
Resources	$132,185	$158,071	$132,184

Water Meters Position Summary	
	FY 2024
Water Meter Repair Worker I	2.00
Water Distribution Maintenance Worker	1.00
Total Full-Time Equivalent Employee's	**3.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 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*	18/yr*	24yr	

**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.

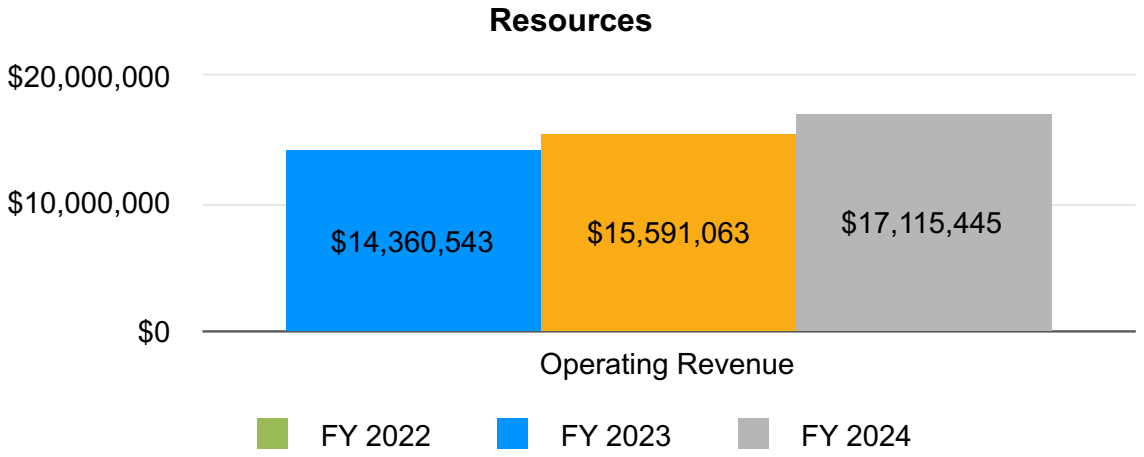


PARTNERSHIPS

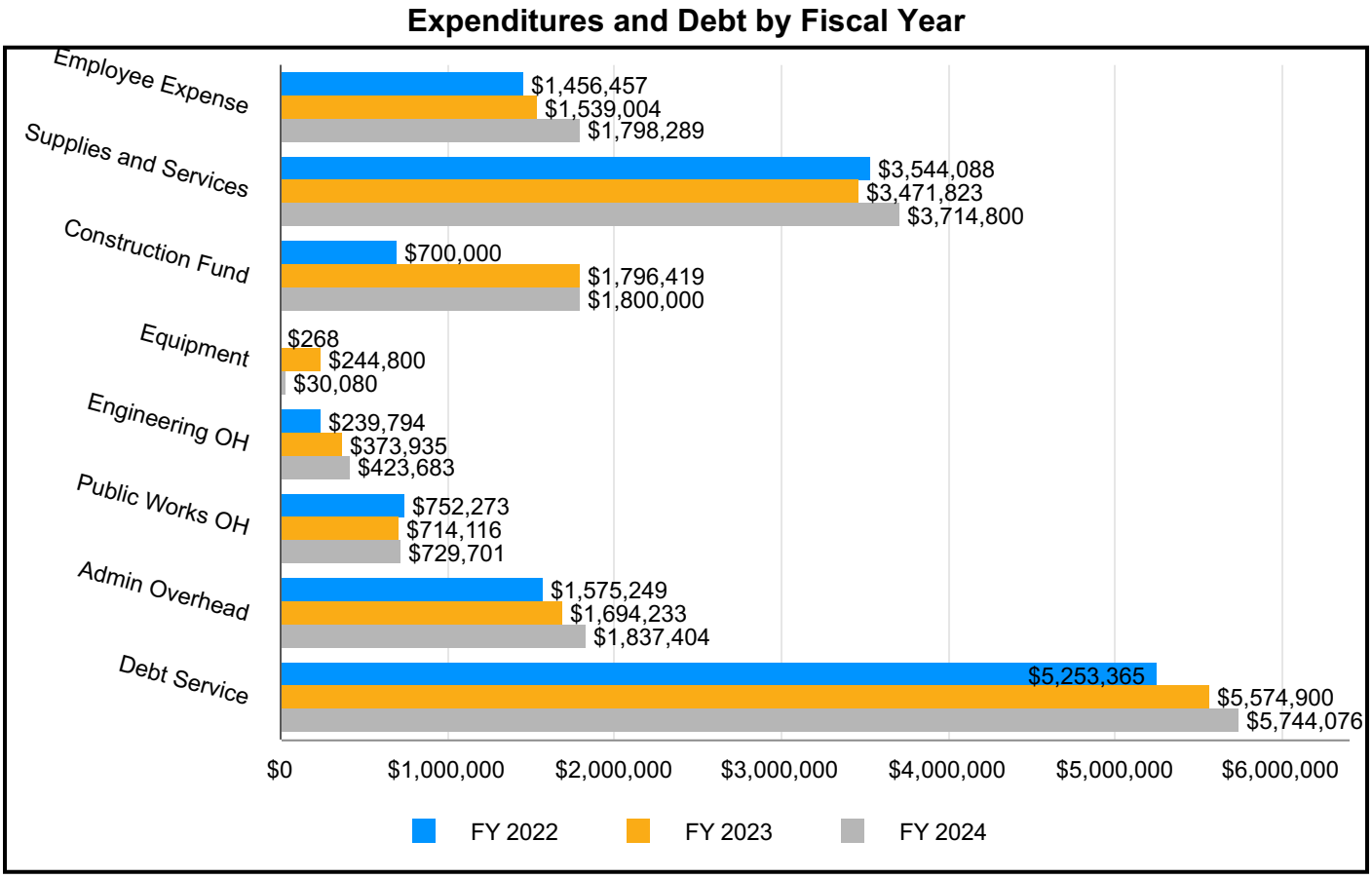
The W&RRC maintains partnerships with City Departments, Iowa Department of Natural Resources, USEPA, Local Industries and local/regional/service providers.

WATER & RESOURCE RECOVERY CENTER

	FY 2022	FY 2023	FY 2024
Full-Time Equivalent	**15.00**	**15.00**	**17.00**



The Water Resource Recovery Center is supported by 17.00 full-time equivalent employees, which accounts for 24.49% of the department expense as seen below. Overall, the department's expenses are expected to increase by 2% in FY 2024 compared to FY 2023.



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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$9,905,869	$10,335,597	$10,681,648
Resources	$14,260,585	$15,476,185	$16,719,504

Operations and Maintenance Position Summary	
	FY 2024
WRRC MANAGER	1.00
ASST 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 I & II	3.00
PLANT OPERATOR GRADE III	1.00
CONFIDENTIAL ACCOUNT CLERK	1.00
Total FT Equivalent Employees	**12.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY 2021 Actual	FY 2022 Actual	FY 2023 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	6.61	
	# 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	17.8	

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 2022 Actual	FY 2023 Budget	FY 2024 Recomm'd
Expenditures	$341,479	$487,541	$598,767
Resources	$106,730	$124,214	$379,177

Environmental Monitoring Position Summary	
	FY 2024
Lab Supervisor	1.00
Lab Technician	2.00
Environmental Coordinator	1.00
Industrial Pretreatment Coordinator	1.00
Total FT Equivalent Employees	**5.00**

Performance Measures

City Council Goal: Sustainable Environment

	Performance Measure (KPI)	Target	FY21 Actual	FY22 Actual	FY 2023 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	1	
2	**Activity Objective: Ensure a safe water supply in support of the Water Department.**					
	# of avg. water samples analyzed per month from various locations in the City (requirement increased from 60 to 70 in 2022)	70	60	60	70	







POLICY GUIDELINES

This page intentionally left blank.

CITY OF DUBUQUE

BUDGET & FISCAL POLICY GUIDELINES
FISCAL YEAR 2024

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 2022. 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, 2023 must be adopted by March 31, 2023.

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.

- **October:** City staff participated in City Life presentations on the budget process and attendees had the opportunity to prioritize real City projects.

- **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.

  A total of 27 community members attended budget presentations. There have been 252 page views of the Balancing Act budget simulator tool and 8 budgets have been submitted by the public as of January 19, 2023. The input provided will be analyzed by City staff and evaluated by the City Manager for inclusion in the Fiscal Year 2024 budget recommendation as deemed appropriate.

Open Budget

dollarsandcents.cityofdubuque.org

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

During Fiscal Year 2017, an additional module was added to the open data platform which included an interactive checkbook which will allow residents to view the City's payments to vendors. The final step will

be adding performance measures to the open data platform to allow residents to view outcomes of the services provided by the City.

Balancing Act

URL:http://bit.ly/fy22budgetsim

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

Taxpayer Receipt

URL: http://bit.ly/taxpayerreceipt

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

G. 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.

H. 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 2024 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 2024 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 2024 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. **The FY 2024 Residents Guide will be an abbreviated version due to time constraints and ongoing staffing shortages**

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

I. 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.

J. 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?

K. 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.

L. 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.

M. 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.

N. 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, 2025
Teamsters Local Union No. 120 Bus Operators	June 30, 2025
Dubuque Professional Firefighters Association	June 30, 2024
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.

O. 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 19, 2023, there is one part-time position with health insurance benefits that remains which includes the Golf Professional.

P. 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.

Q. 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. The General Fund will also continue to provide funding for the refuse, water, and sanitary sewer fee subsidies which provide a 50% subsidy for the fees charged to low-to-moderate income residents.

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 2021**	**FY 2022**	**FY 2023**	**FY 2024**
Adult Athletics	56.3%	68.8%	50.8%	53.3%
McAleece Concessions	130.1%	65.6%	127.6%	116.4%
Youth Sports	14.1%	20.2%	20.0%	15.2%
Therapeutic & After School	83.8%	76.0%	30.4%	22.2%
Recreation Classes	66.5%	76.8%	42.8%	50.1%
Swimming	47.8%	36.9%	49.4%	41.5%
Golf	109.0%	112.5%	100.3%	102.7%
Port of Dubuque Marina	80.6%	89.4%	63.3%	65.3%
Park Division	25.8%	18.9%	15.2%	15.0%
Library	1.8%	1.4%	1.3%	1.3%
Airport	103.4%	101.1%	91.3%	93.5%
Building Inspections	157.7%	144.7%	94.3%	95.0%
Planning Services	63.4%	53.7%	45.2%	60.8%
Health Food/ Environmental Inspections	73.8%	71.8%	52.0%	39.4%
Animal Control	70.6%	69.8%	66.7%	56.7%
Housing - General	110.6%	71.0%	101.6%	93.9%
Federal Building	92.6%	70.5%	69.2%	58.9%

R. 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.

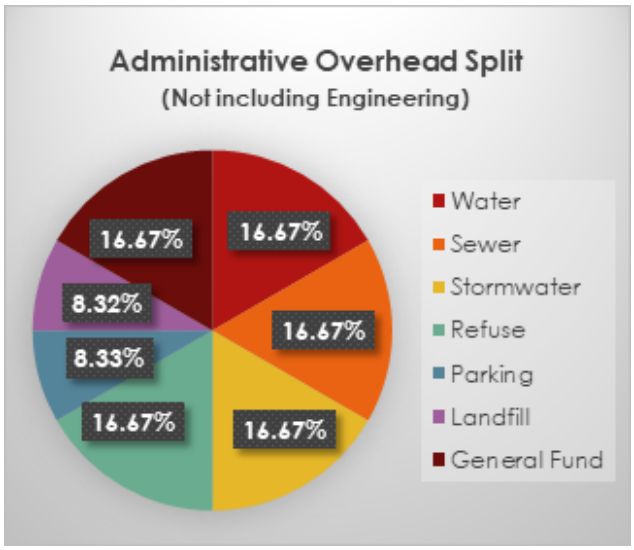
In Fiscal Year 2024, the general fund is recommended to support $6,997,781 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

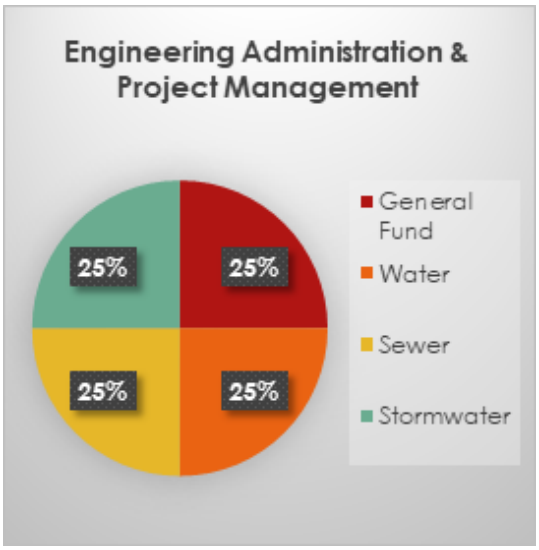
GUIDELINE

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.

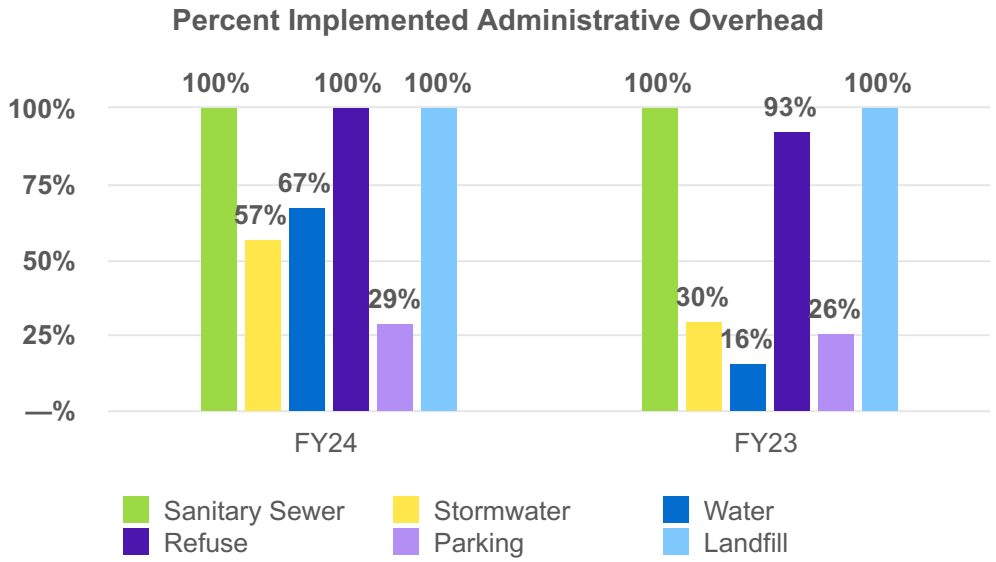
Beginning in Fiscal Year 2018, Neighborhood Development, Economic Development and Workforce Development expenses will not be recharged to utility funds. In addition, the Landfill will not be recharged GIS and Planning expenses.

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





The implementation percent of the administrative overhead recharges in Fiscal Year 2023 as compared to Fiscal Year 2024 is as follows:



S. 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.

T. 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.

In November of 2022, Moody's Investors Service ("Moodys") released a new rating methodology for cities and counties. Two significant changes result from the new methodology; cities are now assigned an issuer rating meant to convey the creditworthiness of the issuer as a whole without regard to a specific borrowing, and business-type enterprise funds are now being considered together with general fund revenues and balances in the determination of financial performance.

Coincident with the release of its methodology, Moody's reviewed the City of Dubuque. The City was assigned an issuer rating of Aa3, which is equivalent to the existing rating on its general obligation bonds. At that time, the rating agency did not take any additional action on the City's bond rating, nor did it indicate a need for further review.

Under the new methodology, there are two metrics that contribute to financial performance. Available Fund Balance Ratio ("AFBR") = (Available Fund Balance + Net Current Assets/Revenue) and Liquidity Ratio ("LR") = (Unrestricted Cash/Revenue). For Aa credits, AFBR ranges from 25-35, and LR ranges from 30-40%.

The City was evaluated by Moody's under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody's calculated the City's AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change in methodology will now consider revenues and net assets from business-type activities in these calculations. As such, the City's general obligation rating will now be directly impacted by the financial performance of enterprise funds. Establishing rates and charges adequate to provide both debt service coverage and significant liquidity will be necessary to maintain the City's ratings.

Fiscal Year	Fund Reserve (As % of General Fund revenues)	New Moody's Calculatio	Reason for change from previous FY
FY 2014	14.87%		
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
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.
FY 2022	49.16%	45.09 %	Increase due to American Rescue Plan Act funds received ($13.2 million), capital projects not expended before the end of the FY, and vacant

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 20 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 2023, the City of Dubuque will have a general fund reserve of 50.18% of general fund revenues as a percent of general fund revenues computed by the accrual basis or 45.25% of general fund, debt service, and enterprise fund revenues as computed by the accrual basis methodology now used by Moody's Investors Service. The general fund reserve cash balance is projected to be $35,323,431 on June 30, 2023 as compared to the general fund reserve balance on an accrual basis of $35,459,518. The general fund reserve balance on an accrual basis exceeds 22% in FY 2023, 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 2023 and beyond. In Fiscal Year 2017, the City had projected reaching this consistent and sustainable 20% reserve level in Fiscal Year 2023. **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 New Methodology
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	$	$41,259,518	49.16 %	45.09 %
FY2023	$	$35,459,518	50.18 %	45.25 %
FY2024	$	$29,659,518	41.97 %	40.21 %
FY2025	$	$23,859,518	33.76 %	35.17 %
FY2026	$	$18,059,518	25.56 %	30.14 %
FY2027	$	$18,059,518	25.56 %	30.14 %
FY2028	$	$18,059,518	25.56 %	30.14 %

* 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.**

U. 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.

V. 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 2023 General Fund budget, which went into effect July 1, 2022, 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 2024 through FY 2028.

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 2023 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 2024 and each succeeding year to support the operating budget.

b. Interest Revenue. Interest revenue increased from $461,015 in FY 2023 to $1,500,016 in FY 2024. The FY 2024 budget is based on current general fund cash balance and an interest rate of 4.00%.

b. Sales Tax Revenue. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2024. Sales tax receipts are projected to decrease 3.67% ($477,972) under FY 2023 budget and 2.98% over FY 2023 actual of $12,166,014 based on FY 2023 revised revenue estimate which includes a reconciliation payment from the State of Iowa of $742,777 received in November 2022, and then increase at an annual rate of 2.00% percent per year beginning in FY 2025. The following chart shows the past four years of actual sales tax funds and projected FY 2024 for the General Fund:

Sales Tax Funds	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
PY Q4	$ 355,027	$ 380,549	$ 419,551	$ 475,037	$ 508,289
Quarter 1	$ 1,124,105	$ 1,252,896	$ 1,361,526	$ 1,177,196	$ 1,259,600
Quarter 2	$ 1,149,881	$ 1,274,904	$ 1,425,968	$ 1,613,587	$ 1,726,538
Quarter 3	$ 971,871	$ 1,072,643	$ 1,211,388	$ 1,370,747	$ 1,466,700
Quarter 4	$ 700,312	$ 839,102	$ 950,069	$ 1,075,051	$ 1,150,305
Reconciliation	$ 219,332	$ 805,052	$ 945,466	$ 371,388	$ 152,971
Total	$ 4,520,528	$ 5,625,146	$ 6,313,968	$ 6,083,006	$ 6,264,403
% Change	**+0.87%**	**+19.64%**	**+12.25%**	**-3.66%**	**+2.98%**

c. Hotel/Motel Tax Revenue. Hotel/motel tax receipts are projected to increase 3.00% ($85,223.00) over FY 2023 budget and 3.00% over FY 2023 re-estimated receipts of $2,840,773, and then increase at an annual rate of 3.00% per year.

d. FTA Revenue. Federal Transportation Administration (FTA) transit operating assistance increased from $562,033 in FY 2023 to $570,300 in FY 2024. The FY 2024 budget is based on the revised FY 2023 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 $1,174,894 in FY 2023 to $2,324,377 in FY 2024. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2022. Fiscal Year 2023 was based on a four year average of Medicaid transports and Fiscal Year 2024 is based on the first four months of Fiscal Year 2023 Medicaid transports annualized (1,311) increased by 11% (1,455). The actual rate of reimbursement from Medicaid increased from $1,579.13 in FY 2023 to $1,597.51 in FY 2024 based on the cost report filed. This line item is offset by GEMT Pay to Other Agency expense for local match of $438,000 resulting in net revenue of $1,886,377.

Ambulance Fees increased from $1,379,294 in FY 2023 ($332 per call) to $1,917,275 in FY 2024 ($345 per call). FY 2022 actual was 1,894,062. In FY 2024, it is currently estimated that there will be 5,557 calls with $345 per call average. Fiscal Year 2024 is based on Fiscal Year 2023 actual transport volume for the first four months annualized (5,160) increased by 7.7% five-year average growth rate (5,557).

f. Miscellaneous Revenue. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2023.

g. Building Fee Revenue. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase $61,535 from $745,335 in FY 2023 to $806,870 in FY 2024.

h. DRA Revenue.

Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to decrease $429,640 from $7,512,677 in FY 2023 to $7,083,037 in FY 2024 based on revised projections from the DRA. This follows a $2,283,319 increase from budget in FY 2023 and a $43,621 increase from budget in FY 2022.

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

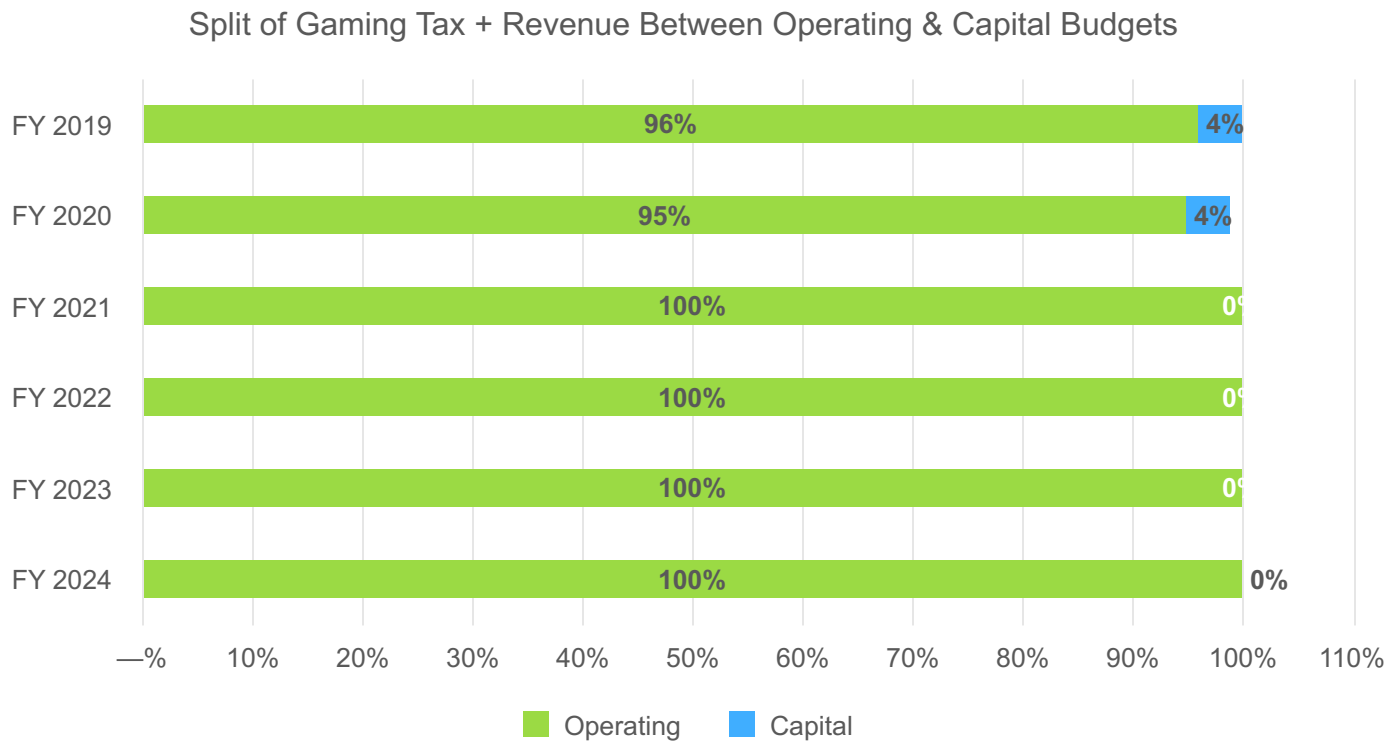
Fiscal Year	DRA Lease	$ Change	%
FY 2024 Projected	$7,083,037	-$7,275	0%
FY 2023 Revised	$7,090,312	-$422,365	-6%
FY 2023 Budget	$7,512,677	$905,146	14%
FY 2022 Actual	$6,607,531	$1,534,718	30%
FY 2021 Actual	$5,072,813	$1,110,817	28%
FY 2020 Actual	$3,961,996	-$1,187,192	-23%
FY 2019 Actual	$5,149,188	$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	-$819,090	-12%

The Diamond Jo payment related to the revised parking agreement increased from $597,905 in FY 2023 to $624,377 in 2024 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 2024 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 FY2019– FY2024:



j. Diamond Jo Revenue. The Diamond Jo Patio lease ($25,000 in FY 2024) and the Diamond Jo parking privileges ($624,377 in FY 2024) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.

2. Property Taxes

k. Residential Rollback. The residential rollback factor will increase from 54.1302% in 2023 to 54.6501% or a 0.96% increase in FY 2024. The rollback has been estimated to remain the same from Fiscal Years 2025 through 2028.

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 2024, agricultural property had more growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner ($86,339 taxable value in FY 2023 and $87,169 taxable value in 2024) 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 54.6501 percent in Fiscal Year 2024. 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 2023, the City's tax rate would have been $6.84 per $1,000 of assessed value instead of $9.72 in FY 2023.

I. State Equalization Order/Property Tax Reform. There was not an equalization order for commercial, industrial or multi-residential property in Fiscal Year 2024. 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 2024 State backfill for property tax loss is estimated to be $969,905 for all funds (General Fund, Tort Liability Fund, Trust and Agency Fund, Debt Service Fund, and Tax Increment Financing Funds)**.

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 eight year period.**

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

Fiscal Year	State Backfill
2024	-$113,840
2025	-$113,840
2026	-$113,840
2027	-$113,840
2028	-$113,840
2030	-$113,840
Total	**-$683,040**

Business Property Tax Credit Law Changes and Implementation of Two-Tier Assessment Limitations

From FY 2015 through FY 2023, commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit was deducted from the property taxes owed and the credit was funded by the State of Iowa. The average commercial and industrial properties ($432,475 Commercial / $599,500 Industrial) received 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, $780 in FY 2022, and $722 in FY 2023.

House File 2552, Division 11 passed in the 2022 legislative session and signed by the Governor on May 2, 2022 repeals the Business Property Tax Credit (BPTC). In lieu of the BPTC, beginning with assessment year 2022, all commercial, industrial, and railroad properties will receive a property assessment limitation on the first $150,000 of value of the property unit equal to the assessment limitation for residential property. The

value of the property unit that exceeds $150,000 receives the same ninety percent assessment limitation it has in the past.

The $125 million fund will continue to be appropriated each year for reimbursements to counties. County auditors will file a claim for the first tier of the assessment limitations in September. Assessors will continue to provide the unit configuration for auditors as these definitions remained the same. Taxpayers are not required to file an application to receive the first $150,000 of assessed value at the residential assessment limitation rate.

If the total for all claims is more than the appropriated amounts, the claims will be prorated and the Iowa Department of Revenue will notify the county auditors of prorated percentage by September 30th. Lawmakers believe the new standing general fund will exceed the projected level of claims for fiscal years 2024 through 2029. Then in fiscal year 2030, the local government reimbursement claims will begin being prorated.

The projected backfill for Dubuque for the two-tier assessment limitation in Fiscal Year 2024 is estimated to be $619,735.

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

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

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

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	$331,239
FY 2018	82.50%	$472,127
FY 2019	78.75%	$576,503
FY 2020	75.00%	$691,640
FY 2021	71.25%	$952,888
FY 2022	67.50%	$752,366
FY 2023	63.75%	$662,821
FY 2024	54.65%	$1,186,077
	Total	**$5,625,661**

*54.65% = Current residential rollback

This annual loss in tax revenue of $1,186,077 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 $5,625,661 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 Fiscal Year 2024, the multi-residential property class was eliminated and is reported with the residential property class.

Iowa Legislative Change to Fiscal Year 2024 Residential Rollback Calculation

At the time residential rollback was calculated by the Iowa Department of Revenue for Fiscal Year 2024, the multi-residential property class values were not excluded from the calculation. House File 418, which

combined the residential and multi-residential property classes, intended to have the residential rollback calculated separately without the inclusion of multi-residential property, and then assign that calculated residential rollback to all properties classified as multi-residential.

Due to the multi-residential property tax not being excluded at the time the residential rollback was calculated, the residential rollback was computed as 56.4919%. The State Legislature has indicated that they will pass a bill that will correct this error which will result in excluding multi-residential property from the residential rollback calculation and a rollback calculation of 54.6501%.

The reduction in residential rollback from 56.4919% to 54.6501% results in a tax revenue loss of $627,641 in FY24.

State Shared Revenue Eliminations

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)
f. Alcohol License Revenue in FY 2023 (-$85,000)

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 2024 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential (Includes Multi-Residential)	+8.74 %
Commercial	(5.01)%
Industrial	+3.11 %
Multi-Residential (Reported with Residential)	(100.00)%
Overall	(0.42)%

*Overall taxable value increased (0.42)% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2024.

o. Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by $80,577 in FY 2024 to $3,897,839 due to the estimated consumer price index increase.

3. Fees, Tax Rates & Services

p. Franchise Fees. Natural Gas franchise fees have been projected to increase zero percent over FY 2022 actual of $1,757,326. Also, Electric franchise fees are based on FY 2022 Actual of $4,140,518. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2025 through FY 2028.

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 47% over 2023 budget of $53,263 and Electric franchise fee rebates have been projected to decrease 7.35% under 2023 budget of $628,000.

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 2024.

r. Police & Fire Protection. FY 2024 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 2024, 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 23.90% percent in FY 2023 to 22.98% percent in FY 2024 (general fund savings of $48,422 for Police and $75,656 for Fire or a total of $27,234).

b. The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2023 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2023 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 Police Protective Association, Teamsters Local Union No. 120 Bus Operators, and Teamsters Local Union No. 120 in FY 2024 include a 3.00% employee wage increase, however a 5.00% wage increase is recommended for all collective bargaining agreements except the Dubuque Police Protective Association and Dubuque Professional Fire Fighters Association, which a 6.00% wage increase is recommended. In addition, the Dispatchers that are part of the International Union of Operating Engineers include a 6.00% wage increase. Non-represented employees include a 5.00% wage increase, with the exception of Police and Fire command staff excluding the Police and Fire Chief include a 6.00% wage increase, and the Lead Dispatchers include a 6.00% wage increase. Total cost of the wage increase is $1,232,415 to the General Fund.

c. Health Insurance. The City portion of health insurance expense is projected to remain unchanged from $1,119 per month per contract to $1,119 per month per contract (based on 637 contracts) in FY 2024 (no general fund impact). 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 and Fiscal Year 2022 included additional prescription drug plan savings.There was a decrease of $639,758 in prescription drug cost in FY 2022. Based on FY 2023 actual experience, Fiscal Year 2024 is projected to have a 5.27% increase in health insurance costs. Estimates for FY 2025 were increased 5.27%; FY 2025 were increased 5.27%; FY 2026 were increased 5.27%; and FY 2027 were increased 5.27%.

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 2023 was $246,947 as compared to FY 2024 of $290,242, 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 2023 was $124,693 as compared to FY 2024 of $119,167, based on FY 2023 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 2022. A 2% increase is estimated in succeeding years.

g. **Electricity.** Electrical energy expense is estimated to have no increase over FY 2022 actual expense, then 2% per year beyond.

h. **Natural Gas.** Natural gas expense is estimated to have no increase over FY 2022 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 2024 are estimated to decrease 10.92% under FY 2023 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 decreased from $43,846 in FY 2023 to $27,653 in FY 2024 based on estimated premium for FY23.

m. Motor Vehicle Fuel. Motor vehicle fuel is estimated to increase 5.14% over the FY 2023 budget, then increase 2.0% per year beyond.

n. Motor Vehicle Maintenance. Motor vehicle maintenance is estimated to increase 9% from the FY 2023 budget based onFY22 actual, then increase 2.0% per year and beyond.

o. Public Transit. The decrease in property tax support for Transit from FY 2023 to FY 2024 is $158,558, which reflects an increase in Federal Transportation Administration Operating revenue ($8,267); an increase in Federal Transportation Administration Capital ($233,133), an increase in employee expense ($145,289); increase in supplies and services ($125,303); a reduction in equipment replacements ($24,245), an increase in passenger fare revenue ($6,770).

p. Public Transit (continued):

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

Fiscal Year	Amount	% Change
2024 Projection	$1,548,127	(7.52)%
2023 Budget	$1,673,923	4.54 %
2022 Actual	$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 %

q. Shipping & Postage. Postage rates for FY 2024 are estimated to increase 2% over FY 2022 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 decreasing (11)% based on rate change.
b. General Liability is increasing based on FY 2024 actual plus 2%.
c. Damage claims is increasing 16% based on a five year average.
d. Property insurance is increasing based on FY 2024 actual plus 2%.

s. Housing. The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase $69,393 in FY 2024. The City of Dubuque is authorized to use up to 1,108 vouchers; however, the annual budget provided by the U.S. Department of Housing and Urban Development (HUD) only supports approximately 900 vouchers. The city is utilizing 760 vouchers as of October 2022. HUD has based the Section 8 administrative fees for FY 2024 on the number of vouchers held in FY 2023 which has increased the amount of administrative revenue received by the Section 8 program in FY 2024, however administrative expenses also increased.

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 2024, with $26,500 for True North strategy paid from the Greater Downtown TIF. In FY 2025 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

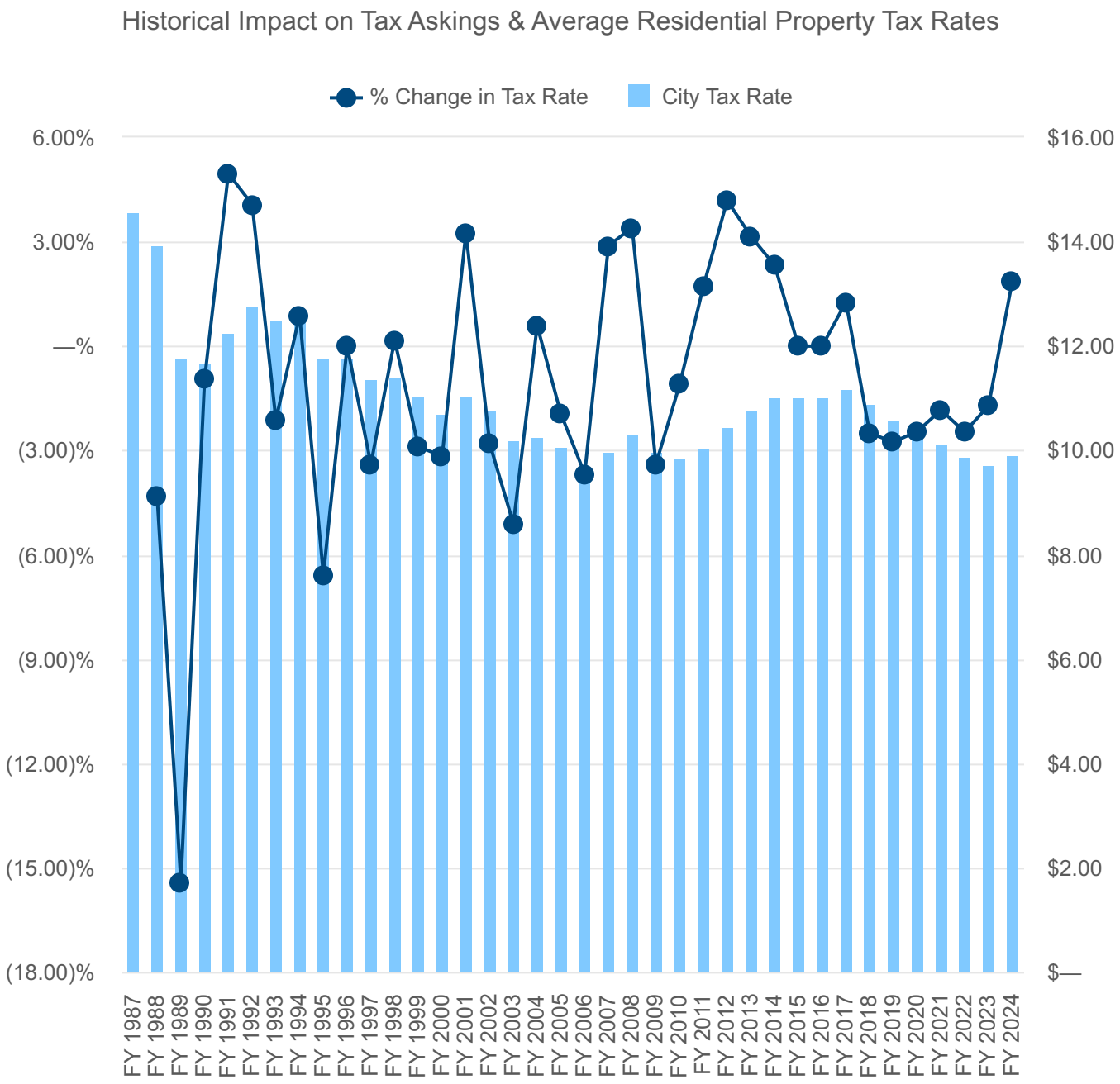
PROPERTY TAX IMPACT

The recommended Fiscal Year 2024 property tax rate increased 1.90% and will have the following impact:

	FY 2024	FY 2023	% Change	$ Change
Property Tax Rate	$9.90135	$9.71686	1.85%	$0.18
Average Residential Payment	$815.07	$791.82	2.94%	$23.25
Average Commercial Payment	$3,328.86	$3,060.34	8.77%	$268.52
Average Industrial Property	$4,817.26	$4,521.00	6.55%	$296.26

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 1987–2024 is -0.97%. The average annual change over the last five years is -1.31%.

The following pages show historical and projected property tax impacts.
Historical Impacts on Tax Askings & Average Residential Property Tax Rates:

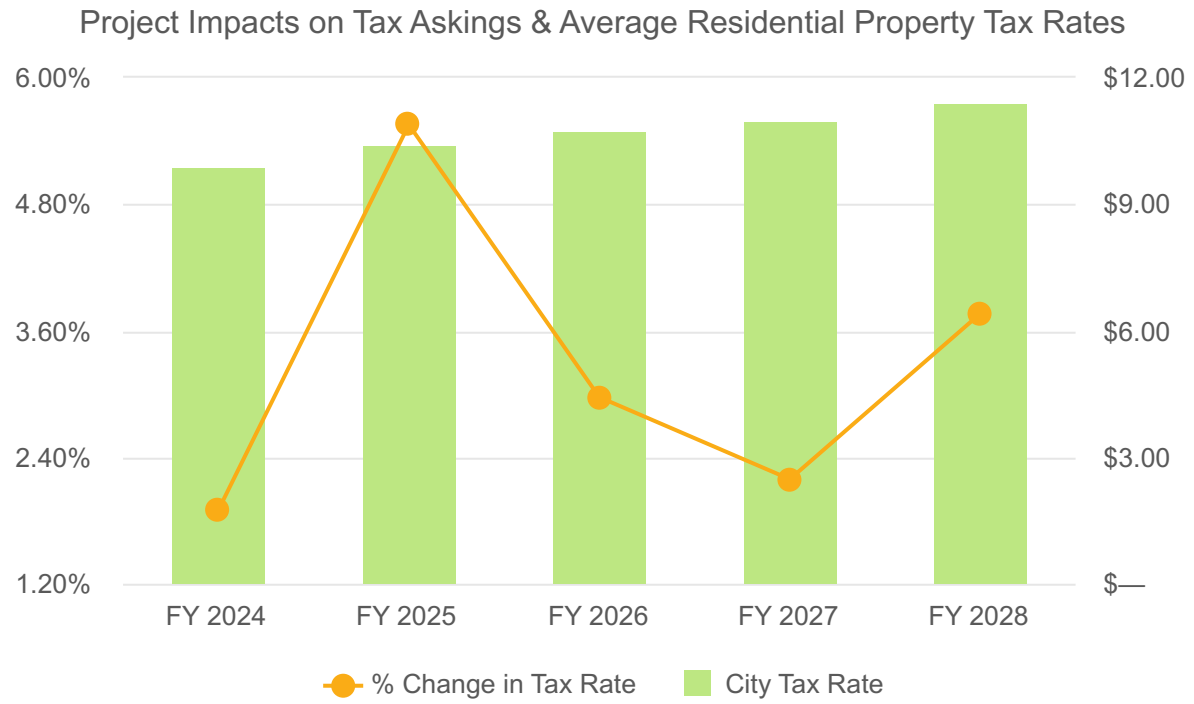


Historical City tax rates and % change in tax rate:

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%
FY 2024	9.9014	+1.90%
1987 - 2024 Average Change		**-0.97%**
2020-2024 Average Change		**-1.32%**

From Fiscal Year 1987 through Fiscal Year 2024, the average annual change in the property tax rate is a decrease of 0.97%. Over the last five years, the average annual change in the property tax rate is a decrease of 1.31%.

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 2024	9.9014	1.90%
FY 2025	10.4513	5.55%
FY 2026	10.7617	2.97%
FY 2027	10.9976	2.19%
FY 2028	11.4114	3.76%

*Significantly impacted by the budget projection that the State of Iowa began 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
FY 2023	"City" Property Tax	$791.82	+2.96%		+$22.74
Average FY1989-FY2023 with Homestead Adj.			**+1.31%**		$+7.98
Average FY2019-FY2023 with Homestead Adj.			**+0.95%**		$+7.22
Average FY1989-FY2023 without Homestead Adj.				**+0.79%**	**$+5.16**

The average annual dollar change in residential property tax from 1989-2023 is an increase of $7.98. The average annual dollar change over the last five years is an increase of $7.22.

Projected impact on average residential property:

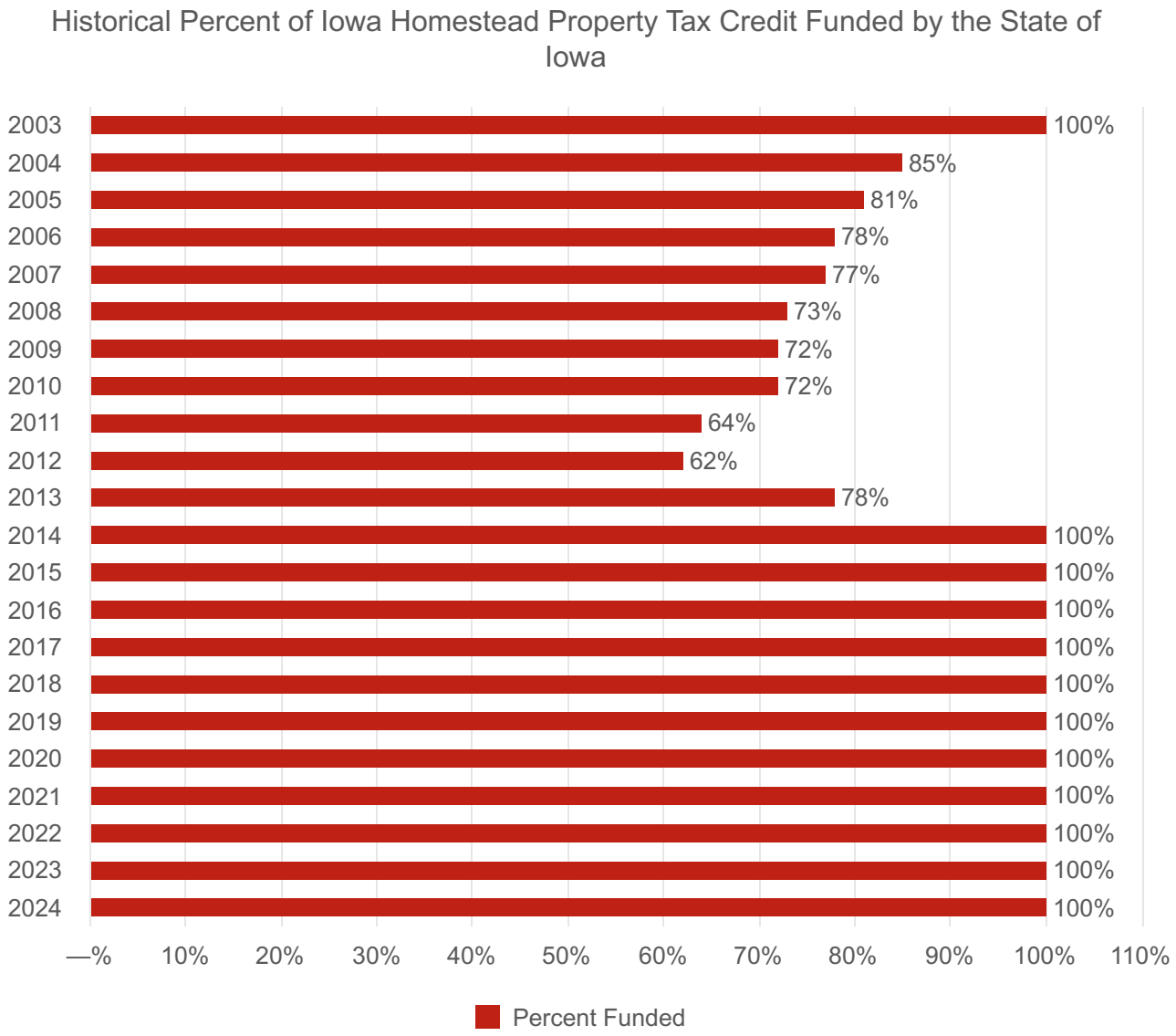
PROJECTION		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2024	"City" Property Tax	$815.07	+2.94%	$+23.25
FY 2025 (4)	"City" Property Tax	$860.34	+5.55%	$+45.27
FY 2026	"City" Property Tax	$885.89	+2.97%	$+25.55
FY 2027	"City" Property Tax	$905.30	+2.19%	$+19.41
FY 2028	"City" Property Tax	$939.37	+3.76%	$+34.07

* 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.
(4) The City Assessor has estimated a 20% increase in assessed value for Residential property. Residential property is restricted to a maximum growth rate of 3% in taxable value.

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 2023	"City" Property Tax (10)	$3,060.34	$721.73	$-9.23	-0.30%
FY 1989-2023 Average Change				**$+16.28**	**+0.79%**
2019-2023 Average Change				**$-44.02**	**-1.37%**

*Net of Business Property Tax Credit

The average annual dollar change in commercial property taxes from 1989-2023 is a increase of $16.28. The average annual dollar change over the last five years is a decrease of $-44.02.

Projected impact on average commercial property:

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT (11)	DOLLAR CHANGE	PERCENT CHANGE
FY 2024	“City” Property Tax	$3,328.86	$0.00	$+268.52	+8.77%
FY 2025	“City” Property Tax	$3,513.77	$0.00	$+184.91	+5.55%
FY 2026	“City” Property Tax	$3,618.12	$0.00	$+104.35	+2.97%
FY 2027	“City” Property Tax	$3,697.41	$0.00	$+79.29	+2.19%
FY 2028	“City” Property Tax	$3,836.55	$0.00	$+139.14	+3.76%

(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 was $722 and rollback to 90% in FY 2022.
(11)From FY 2015 through FY 2023, commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit was deducted from the property taxes owed and the credit was funded by the State of Iowa. Beginning in FY 2024, all commercial, industrial, and railroad properties will receive a property assessment limitation on the first $150,000 of value of the property unit equal to the assessment limitation for residential property. The value of the property unit that exceeds $150,000 receives the same ninety percent assessment limitation it has in the past.The $125 million fund will continue to be appropriated each year for reimbursements to counties. County auditors will file a claim for the first tier of the assessment limitations in September. Assessors will continue to provide the unit configuration for auditors as these definitions remained the same. Taxpayers are not required to file an application to receive the first $150,000 of assessed value at the residential assessment limitation rate. Lawmakers believe the new standing general fund will exceed the projected level of claims for fiscal years 2024 through 2029. Then in fiscal year 2030, the local government reimbursement claims will begin being prorated. The projected backfill for Dubuque for the two-tier assessment limitation in Fiscal Year 2024 is estimated to be $587,446.

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 2023	“City” Property Tax	$4,521.00	$721.73	$-35.11	-0.77%
FY 1989-2023 Average Change				**$-70.11**	**-1.09%**
2019-2023 Average Change				**$-79.36**	**-1.66%**

*Net of Business Property Tax Credit

The average annual dollar change in industrial property taxes from 1989-2023 is a decrease of $70.11. The average annual dollar change over the last five years is a decrease of $79.36.

Projected impact on average industrial property:

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT (11)	DOLLAR CHANGE	PERCENT CHANGE
FY 2024	"City" Property Tax	$4,521.00	$0.00	$-138.06	-0.77%
FY 2025	"City" Property Tax	$4,817.26	$0.00	$+296.26	+6.55%
FY 2026	"City" Property Tax	$5,084.83	$0.00	$+267.57	+5.55%
FY 2027	"City" Property Tax	$5,235.84	$0.00	$+151.01	+2.97%
FY 2028	"City" Property Tax	$5,350.59	$0.00	$+114.75	+2.19%

(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 was $722 and rollback to 90% in FY 2023.
(11) From FY 2015 through FY 2023, commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit was deducted from the property taxes owed and the credit was funded by the State of Iowa. Beginning in FY 2024, all commercial, industrial, and railroad properties will receive a property assessment limitation on the first $150,000 of value of the property unit equal to the assessment limitation for residential property. The value of the property unit that exceeds $150,000 receives the same ninety percent assessment limitation it has in the past.The $125 million fund will continue to be appropriated each year for reimbursements to counties. County auditors will file a claim for the first tier of the assessment limitations in September. Assessors will continue to provide the unit configuration for auditors as these definitions remained the same. Taxpayers are not required to file an application to receive the first $150,000 of assessed value at the residential assessment limitation rate. Lawmakers believe the new standing general fund will exceed the projected level of claims for fiscal years 2024 through 2029. Then in fiscal year 2030, the local government reimbursement claims will begin being prorated. The projected backfill for Dubuque for the two-tier assessment limitation in Fiscal Year 2024 is estimated to be $587,446.

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%
FY 2023	"City" Property Tax	$1,625.55	$-126.11	-7.20%
Average FY 2016-FY 2023			**$-90.47**	**-4.36%**

Beginning in FY 2017 (July 1, 2016), new State legislation created a new property tax classification for rental properties called multi-residential, which requires a rollback, or assessment limitations order, on multi-

residential property which will eventually equal the residential rollback. Multi-residential property includes apartments with 3 or more units. Rental properties of 2 units were already classified as residential property.

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

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	$331,239
FY 2018	82.50%	$472,127
FY 2019	78.75%	$576,503
FY 2020	75.00%	$691,640
FY 2021	71.25%	$952,888
FY 2022	67.50%	$752,366
FY 2023	63.75%	$662,821
FY 2024	54.65%	$1,186,077
	Total	**$5,625,661**

*54.65% = Current residential rollback

This annual loss in tax revenue of $1,186,077 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 $5,625,661 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 Fiscal Year 2024, the multi-residential property class was eliminated and is reported with the residential property class.

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%
FY 2023	$26,205,437	0.00%	+2.96%
Average FY 1989-2023		**+2.64%**	**+0.79%**

**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 2023	$26,205,437			
FY 2024	$26,623,300	+1.59%	+2.94%	$+23.25
FY 2025	$28,854,139	+8.38%	+5.55%	$+45.27
FY 2026	$30,302,267	+5.02%	+2.97%	$+25.55
FY 2027	$31,584,171	+4.23%	+2.19%	$+19.41
FY 2028	$33,424,792	+5.83%	+3.76%	$+34.07

GUIDELINE

The recommended guideline is a 2.94% or $23.25 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 $260,842.

These guidelines include $688,895 for recurring funded by property taxes and $691,417 for non-recurring improvement packages funded by FY2024 DRA Distribution.

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, 2023 the City will be at 43.51%. 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, 2023, 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.

In November of 2022, Moody's Investors Service ("Moodys") released a new rating methodology for cities and counties. Two significant changes result from the new methodology; cities are now assigned an issuer rating meant to convey the creditworthiness of the issuer as a whole without regard to a specific borrowing, and business-type enterprise funds are now being considered together with general fund revenues and balances in the determination of financial performance.

Coincident with the release of its methodology, Moody's reviewed the City of Dubuque. The City was assigned an issuer rating of Aa3, which is equivalent to the existing rating on its general obligation bonds. At that time, the rating agency did not take any additional action on the City's bond rating, nor did it indicate a need for further review.

Under the new methodology, there are two metrics that contribute to financial performance. Available Fund Balance Ratio ("AFBR") = (Available Fund Balance + Net Current Assets/Revenue) and Liquidity Ratio ("LR") = (Unrestricted Cash/Revenue). For Aa credits, AFBR ranges from 25-35, and LR ranges from 30-40%.

The City was evaluated by Moody's under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody's calculated the City's AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change in methodology will now consider revenues and net assets from business-type activities in these calculations. As such, the City's general obligation rating will now be directly impacted by the financial performance of enterprise funds. Establishing rates and charges adequate to provide both debt service coverage and significant liquidity will be necessary to maintain the City's ratings.

General Obligation Debt

Fiscal Year 2023 Debt

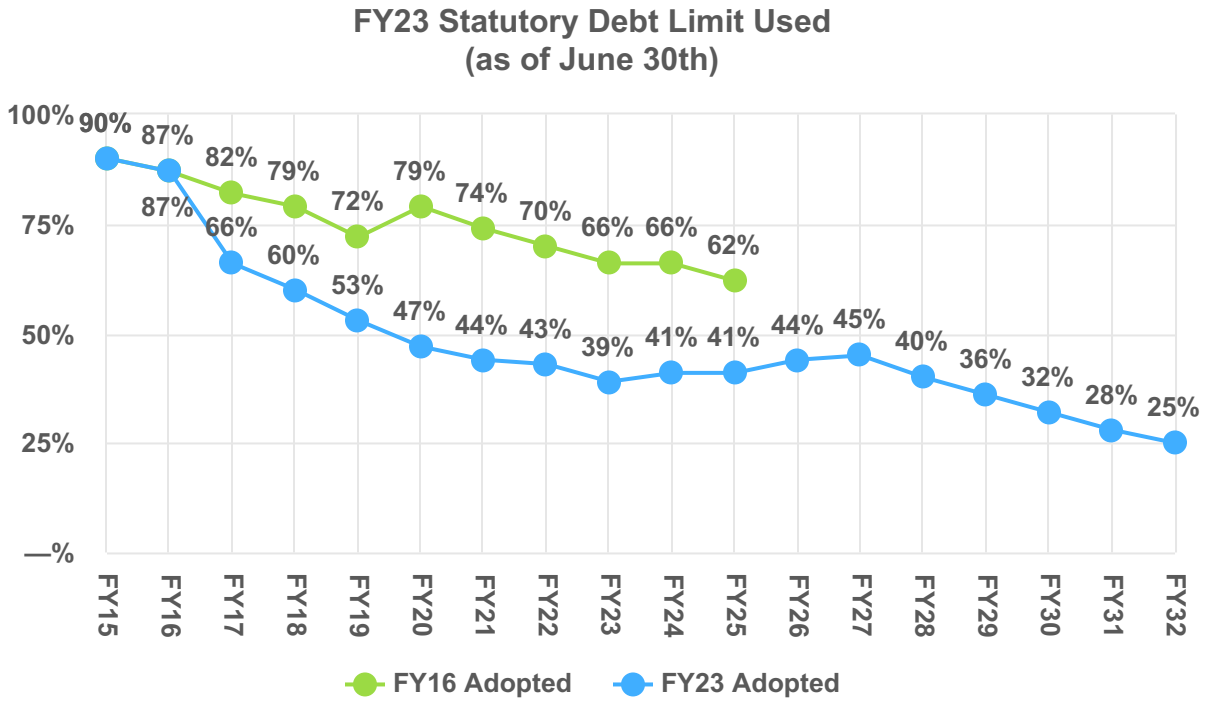
FY 2023 Debt Limit: The FY 2021 assessable value of the community for calculating the statutory debt limit is $5,185,945,799, which at 5%, indicates a total General Obligation debt capacity of $259,297,290.

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, 2023 will be $102,057,998 (39.36% of the statutory debt limit) leaving an available debt capacity of $157,239,292 (60.64%). In FY 2022 the City was at 43.33% of statutory debt limit, so 39.36% in FY 2023 is a 9.16% 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 $76,700 in FY 2023 and one issuance for the franchise fee litigation settlement in the amount of $2,800,000 with debt service of $140,000 in FY 2023. Included in the debt is $3,466,272 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
2022	$241,616,084	#REF!	43.33%
2023	$259,297,290	#REF!	39.36%



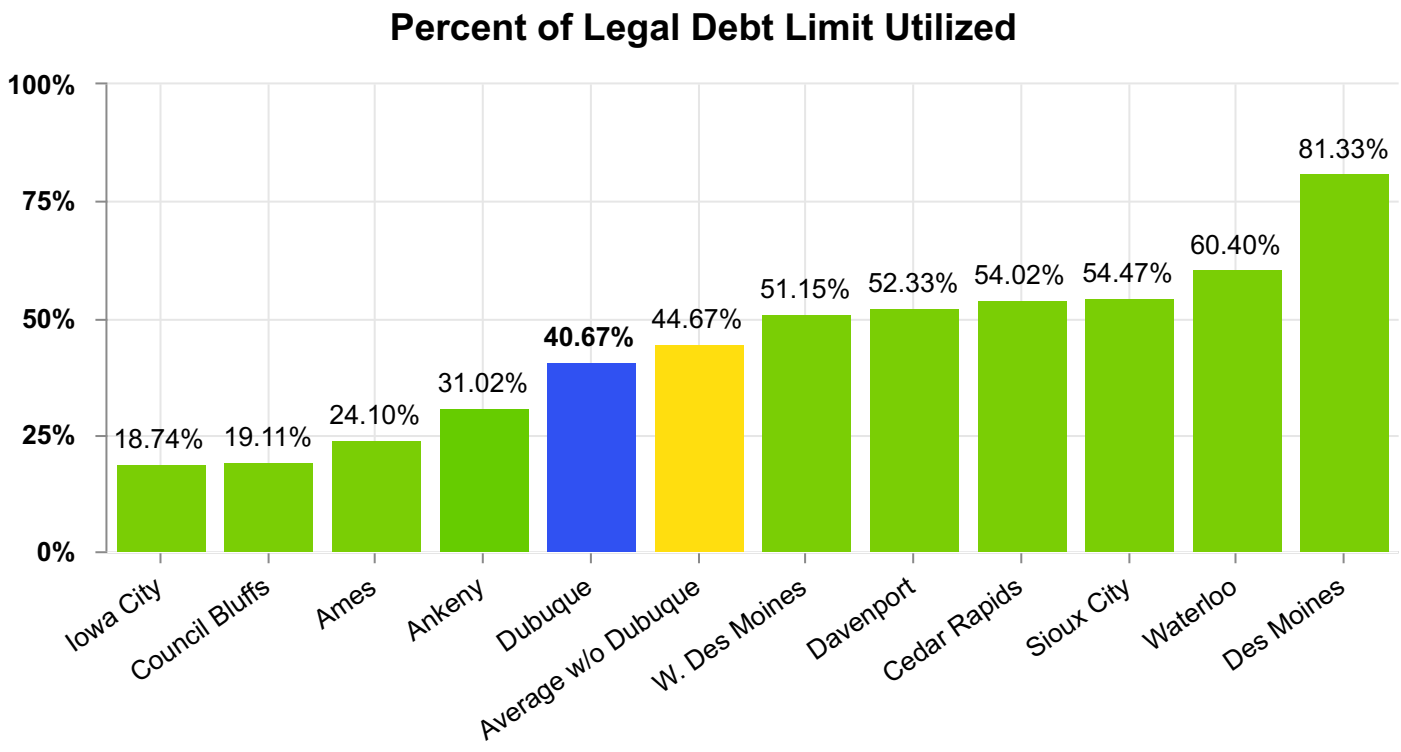
The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2023 will have a balance of $132,757,837. The total City indebtedness as of June 30, 2023, is projected to be $251,928,124.

The total City indebtedness as of June 30, 2022, was $252,137,581. **In FY 2023, the City will have a projected** $209,457 **or 1.68% less in debt.** The City is using debt to accomplish necessary projects and to take advantage of the attractive interest rates in the current market.

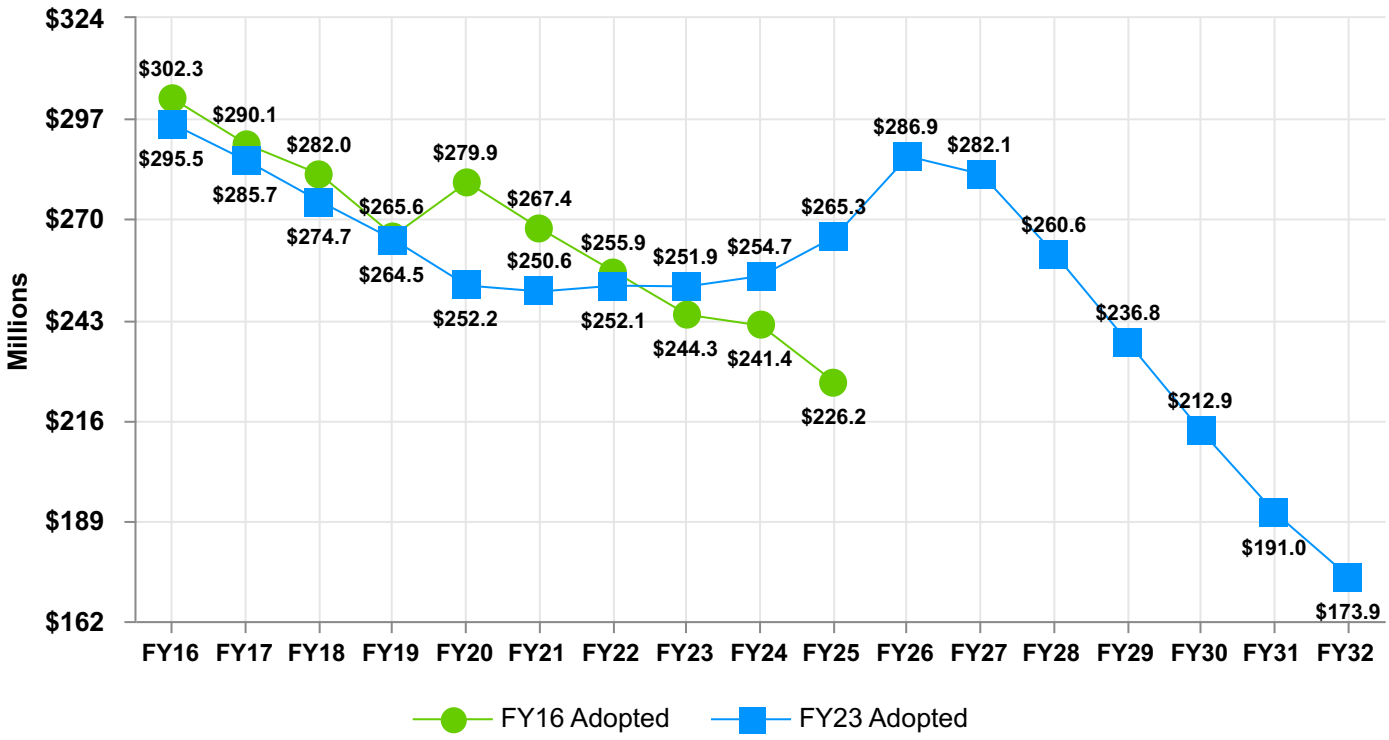
The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2023 compared to the other cities in Iowa for Fiscal Year 2022 with a population over 50,000:

Fiscal Year 2022 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	$ 718,164,068	$ 584,079,175	81.33 %
10	Waterloo	$ 204,491,592	$ 123,519,127	60.40 %
9	Sioux City	$ 268,884,360	$ 146,463,622	54.47 %
8	Cedar Rapids	$ 619,108,725	$ 334,460,000	54.02 %
7	Davenport	$ 386,405,519	$ 202,220,000	52.33 %
6	W. Des Moines	$ 468,115,757	$ 239,455,000	51.15 %
5	**Dubuque (FY24)**	**$ 262,722,395**	**$ 106,837,518**	**40.67 %**
4	Ankeny	$ 354,600,527	$ 110,000,000	31.02 %
3	Ames	$ 259,576,468	$ 62,570,000	24.10 %
2	Council Bluffs	$ 309,959,314	$ 59,243,902	19.11 %
1	Iowa City	$ 350,967,316	$ 65,775,000	18.74 %
	Average w/o Dubuque	**$ 394,027,365**	**$ 192,778,583**	**44.67 %**



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 2023 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be $282.1 million (45% of the statutory debt limit) and the projection is to be at $174 million (25% 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 2024-2028 Capital Improvement Program is currently being reviewed and balanced, so there are no revised Fiscal Year 2024 debt projections yet.

As we approach the preparation of the FY 2024-2028 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.

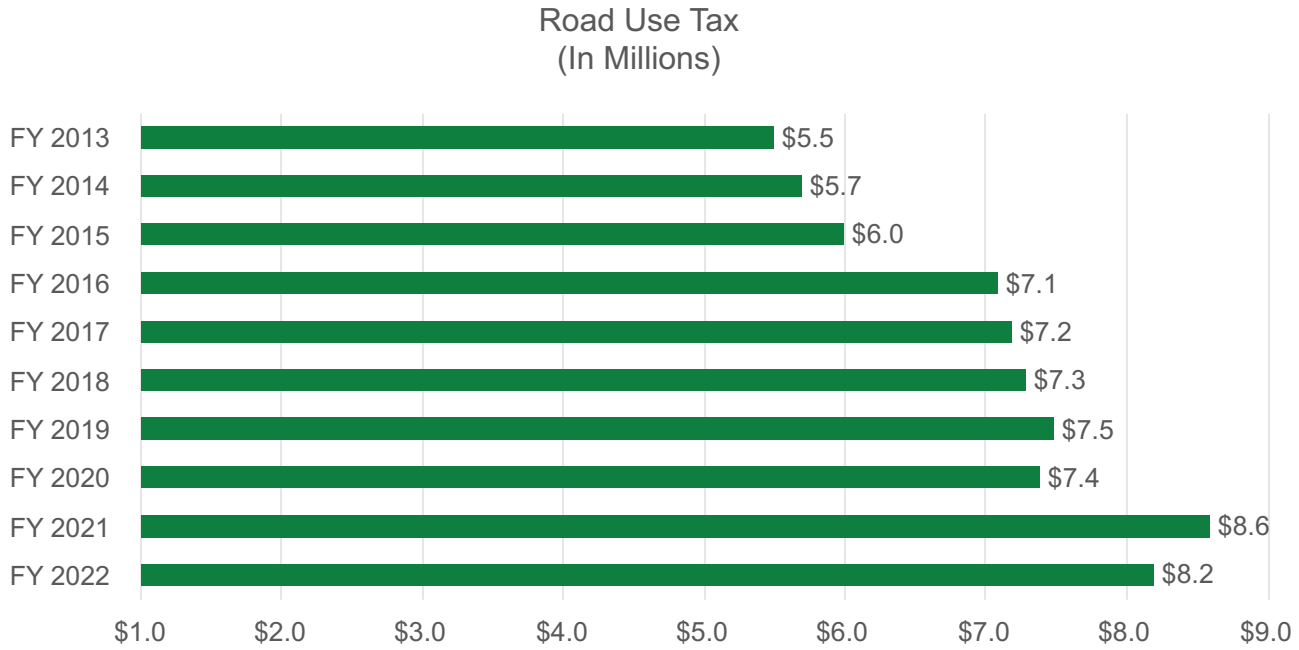
GUIDELINE

There are many high priority capital improvement projects which must be constructed during the FY 2024 - FY 2028 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 2023 budget was based on receiving $7,600,000 in Road Use Tax funds. In FY 2023, 100% 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

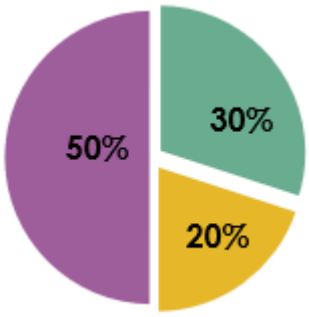
GUIDELINE

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. In 2023, the City Council adopted housing incentive programs through the use of Tax Abatement and Tax Increment Financing.

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

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.

A portion of the prior year February 2023 DRA distributions will be used in Fiscal Year 2024 to offset DRA rent loss of $541,398. In addition, of the February 2024 projections of operating surplus, $210,055 will be used to offset the new State legislation which reduced the residential rollback and reduced City resources by $627,000, $291,349 will be used for the purchase of Solid Waste tipper carts, and the balance will be used for non-recurring improvement packages. This is a change from past use of DRA distributions because all funds will be used for Fiscal Year 2024 operations. A change from past use of DRA distributions, 0% of the February 2024 projections of operating surplus have been anticipated as resources to support the Fiscal Year 2024 capital improvement projects. The estimates received from the DRA will be reduced by 5 percent for FY 2026 resources, 10 percent for FY 2027, and 15 percent for FY 2028 resources, to provide a margin of error in case the estimates are not realized.

GUIDELINE

$541,398 of prior year February 2023 DRA distributions will be used in the Fiscal Year 2024 operating budget to offset DRA rent loss. In addition, of the February 2024 projections of operating surplus, $210,055 will be used to offset the new State legislation which reduced the residential rollback and reduced City resources by $627,000, $291,349 will be used for the purchase of Solid Waste tipper carts, and the balance will be used for FY2024 non-recurring improvement packages. This is a change from past use of DRA distributions because all funds will be used for Fiscal Year 2024 operations.In Fiscal Year 2025 and beyond, 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.

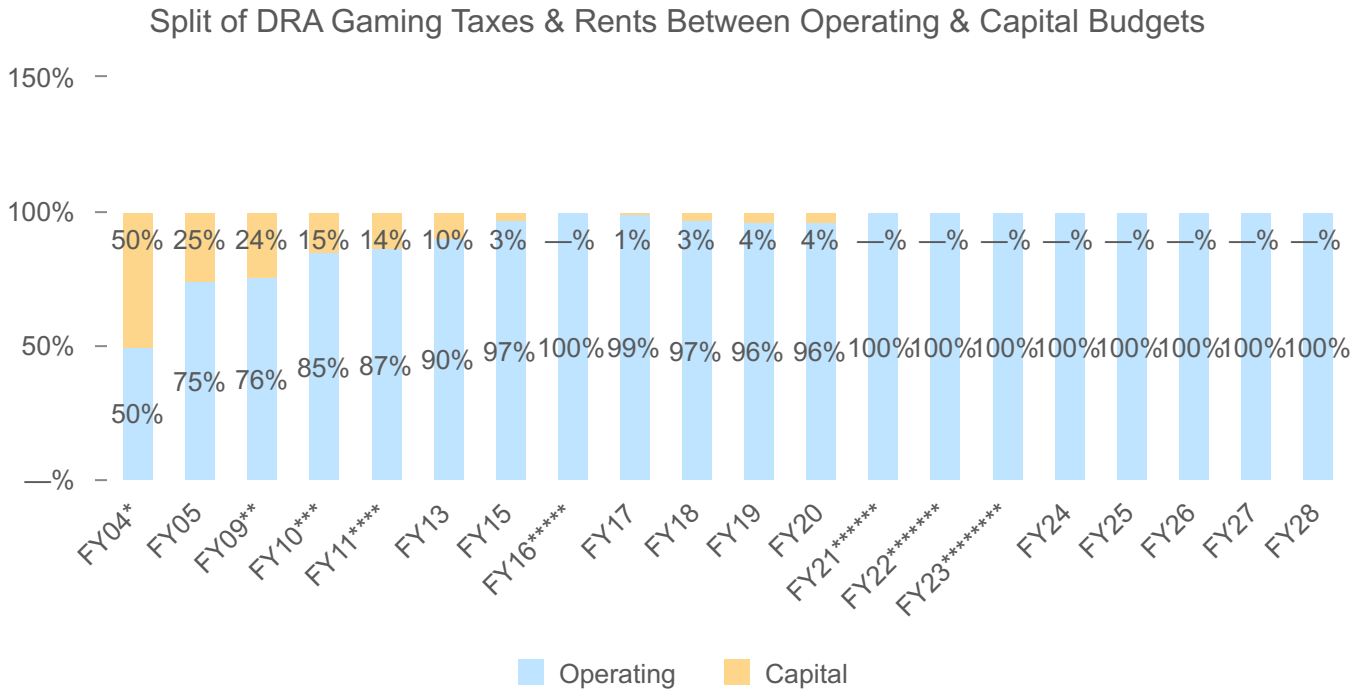
GG. USE OF GAMING-RELATED RECEIPTS

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, 2055.

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 ½% of coin-in to 1% of coin-in. This new lease and the expansion of gaming at Dubuque Greyhound Park and Casino, from 600 gaming positions to 1,000 gaming positions, effective August 1, 2005, provided additional revenues to the City of Dubuque.

****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 ½% 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.

********FY 2023** A lease amendment took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment extended the termination date from 2036 to 2055. The amendment allows $1.5 million of cash reserve fund as a down payment of a construction loan in FY23.
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.

In calendar year 2022, gross gaming revenues were down -3.9% for the DRA and the Diamond Jo was down -3.4% as compared to calendar year 2021. As compared to calendar year 2019 (pre-COVID), gross gaming revenues were up 4.1% for the DRA and the Diamond Jo was up 4.8%. In calendar year 2022, the DRA showed increases, up 14.9%, in sports betting revenue, hotel room revenue, food and beverage sales, and other revenue as compared to calendar year 2021. This resulted in calendar year 2022 total gross revenue being slightly down at -0.9% as compared to calendar year 2021.

The current Dubuque market is approximately $126 million annually in 2022 down from the $130 million market in 2021 and up from the $120 million market in 2019. DRA share of the market was 41.1% in 2022, 41.2% in 2021 and 41.2% in 2019. The DRA has projected a -6.2% decrease in gross gaming revenue and a -6.0% decrease in total gross revenue for calendar year 2023. The DRA gaming projections include growth in gaming revenues over the next five years with a growth rate of 4.7% in FY 2024, a growth rate of 1.9% in FY 2025, a growth rate of 4.0% in FY 2026, and a growth decline of -4.0% in FY 2027. Two key factors to note for the five-year forecast budget are 1.) it is derived from the feasibility study done by the consultants Global Market Advisers and 2.) it takes into consideration potential disruption caused by construction, the opening of remodeled or new assets on our campus and potential new competition in calendar year 2027.

During 2022, Iowa passed legislation that put a moratorium on new casino licenses for a two-year period. This law came as Linn County (Cedar Rapids) was preparing to get a casino license approved by the IRGC. Our five-year budget forecast that Linn County will pursue a casino license after the moratorium expires and a new casino will be operational in calendar year 2027.

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 2024.

Ho-Chunk Nation is planning to break ground in the spring of 2023 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.

This page intentionally left blank.

GLOSSARY

This page intentionally left blank.

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 by the Council in their budget deliberations.

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

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

Capital Expenditures: 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