

TABLE OF CONTENTS

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TABLE OF CONTENTS

Resident's Guide to the Recommended Fiscal Year 2025 Budget

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

	PAGE		PAGE
<u>Introduction</u>		<u>Budget Overviews</u>	
City Mission, Vision, and Administrative Staff ..	1	City Council Goals & Priorities	
City of Dubuque Mayor and City Council	3	Dubuque 2038 Vision Statement, City Council Five-Year Goals, City Council Policy Agenda and Management Agenda ...	105
City of Dubuque Organizational Chart	4	Linking Long- and Short-Term Goals	109
City of Dubuque Management	5	Budget Fact Sheet	115
Budget Public Meeting Schedule	6	Total Revenue and Expenditures – All Funds	116
Distinguished Budget Presentation Award	7	Revenue Category Explanations	117
<u>Budget Message</u>		Revenue Highlights	123
Budget Introduction	10	Expenditure Highlights	130
Budget Transmittal Memo	11	Costs of Municipal Services	135
Creating an Equitable Community of Choice ..	51	Utility Rates and Comparisons	137
Fiscal Year 2024 Dollars and Cents		<i>How Your Property Tax Rate and Payment are Split</i> – Pie Chart	139
Differences of Fiscal Year 2025 Recommended Budget From Maximum Property Tax Dollars Resolution	57	Tax Rate and Comparison	140
City Manager's Guiding Principles of the Management Philosophy	58	Valuation Growth	141
<u>Budget Process</u>		Comparison of Taxable Value Per Capita ...	143
Overview of Budgeting	62	Impact of Budget on Class of Property	144
Fund-Department Relationship	74	Summary of Decision Packages	147
Key Terms for Understanding Budget	76	Full-Time Equivalent Personnel Changes ...	166
<u>Budget in Brief</u>	80	Personnel Complement Summary	168
<u>Community Information</u>		<u>Financial Summaries</u>	
History of Dubuque	94	<i>How Your City Share of Property Taxes are Distributed</i> – Pie Chart	173
Demographics	95	Net Operating Budget in Funds Including Tax Levy Revenue, by Department	174
Land Use	97	Distribution of City Portion of Property Tax Payment – Residential Property Example ...	175
Services Provided to Residents/Recreation ..	98	<i>Budget Revenue by Category</i> – Pie Chart ..	176
Major Employers/Taxpayers & Employment by Industry	99	Total Revenues by Revenue Category	177
Non-Profit and Partner Board Representation ..	100	<i>Where the Money Comes From</i> – Pie Chart	178
Boards and Commissions	101	How Budgeted Expenditures are Funded ...	179
		<i>How the Money is Spent</i> – Pie Chart	182
		Expenditures by Department & State Program	183
		Grand Total Expenditure Summaries	186

TABLE OF CONTENTS (Continued)

	PAGE		PAGE
<u>Financial Summaries (Continued)</u>		<u>Capital Budget</u>	
Operating Budget by Major Categories	188	Capital Improvement Program Message	223
Operating Budget by Fund and Department	189	City Manager's Fiscal Year 2025-2029 Capital Improvement Budget Message	229
Fund Balance, Income, and Expense Summary	193	Capital Improvement Program Projects	281
Summary of Fund Balance Changes	197	Street Construction Improvement Program	298
<u>Community Development Block Grant Funds</u>		<u>Policy Guidelines</u>	301
FY 2025 Annual Action Plan	201	<u>Budget Glossary</u>	349
<u>Debt Management</u>		Acronyms	362
Debt Service Fund Explanation	207		
Statutory Debt Limit	208		
Statutory Debt Capacity	210		
Total Debt Outstanding	211		
General Obligation Debt Per Capita	212		
Summary of Bonded Indebtedness	213		
Retired Debt Versus New Debt	217		
Bond Rating	218		



CITY of DUBUQUE, IOWA
RESIDENT'S GUIDE
to the
RECOMMENDED
FISCAL YEAR 2025 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.

2038 VISION STATEMENT

Dubuque 2038 is a sustainable and resilient city, an inclusive and equitable community where ALL are welcome. Dubuque 2038 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

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Crenna M. Brumwell
Adrienne N. Breitfelder
Cori L. Burbach
Jennifer M. Larson
Laura M. Bendorf
Joe J. Link
Nathan J. Kelleher
Robyn L. Hosch
Stephanie A. Valentine
Mia F. Burbach
Kaia K. Humpal
Randy W. Gehl
Kristin R. Hill

City Manager
City Attorney
City Clerk
Assistant City Manager
Chief Financial Officer
Budget Manager
Budget & Financial Analyst
Budget & Financial Analyst
Budget & Financial Analyst
Executive Assistant
Administrative Assistant
Confidential Account Clerk
Public Information Officer
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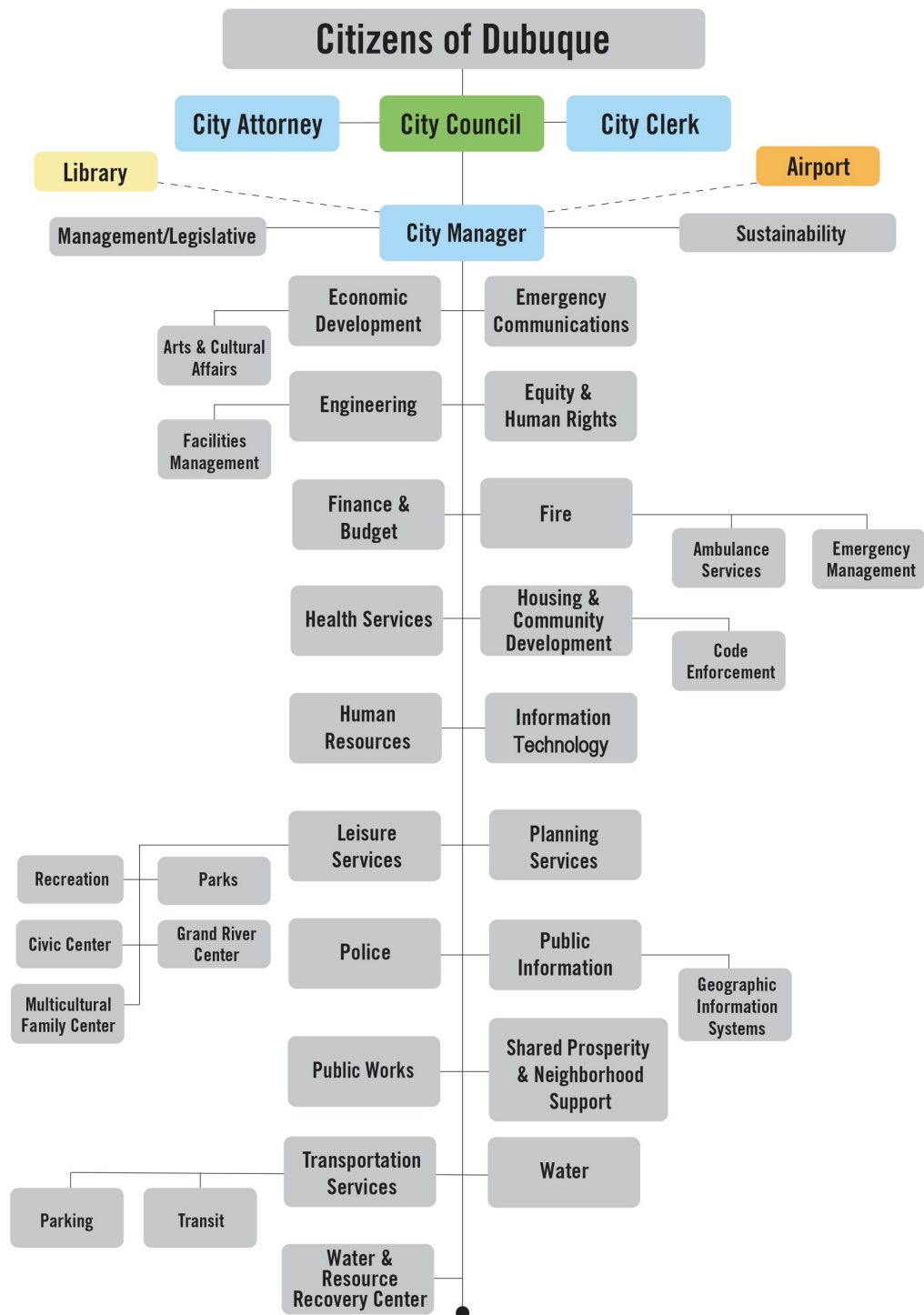


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www.cityofdubuque.org/citycouncil



KEY

Elected by the
Citizens of Dubuque

Appointed by the
City Council

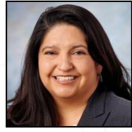
Appointed by the
Library Board of
Trustees

Appointed by the
Airport Commission

Appointed by the
City Manager

MEET THE DEPARTMENT MANAGERS

THE CITY OF
DUBUQUE
Masterpiece on the Mississippi



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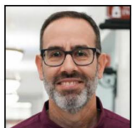
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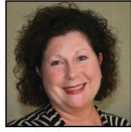
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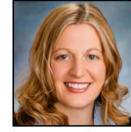
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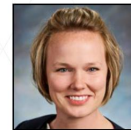
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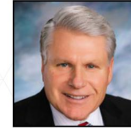
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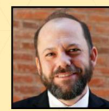


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CITY COUNCIL'S FISCAL YEAR 2025 BUDGET PUBLIC MEETING SCHEDULE

DATE	DAY	TIME	PLACE	TOPIC
March 25	Monday	6:30 p.m.	Council Chambers	Public Hearing on Property Tax Levy
March 26	Tuesday	6:30 p.m.	Council Chambers	Legal Services City Clerk Public Information Office Human Resources City Manager's Office City Council Adjournment
March 27	Wednesday	6:30 p.m.	Council Chambers	Health Library Airport Office of Shared Prosperity Office of Equity and Human Rights Finance Adjournment
March 28	Thursday	6:30 p.m.	Council Chambers	Housing/Community Development Purchase of Services Public Works Economic Development Adjournment
April 2	Tuesday	6:30 p.m.	Council Chambers	Parks Multicultural Family Center Community Impact Recreation Adjournment
April 4	Thursday	6:30 p.m.	Council Chambers	Emergency Management Emergency Communications Police Fire Adjournment
April 8	Monday	6:30 p.m.	Council Chambers	Information Services Water Water & Resource Recovery Center Planning Adjournment
April 9	Tuesday	6:30 p.m.	Council Chambers	Five Flags Civic Center Grand River Center ImOn Arena Transportation Services Engineering Adjournment
April 11	Thursday	6:30 p.m.	Council Chambers	Public Hearing to Adopt FY 2025 Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Dubuque
Iowa**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

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, 2023. 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 18 years in a row.

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CITY MANAGER'S BUDGET MESSAGE



BUDGET INTRODUCTION

Attached for your review is the Fiscal Year 2025
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 recommended budget varies from the guidelines, an explanation is provided following the Budget Transmittal Message.

The following Fiscal Year 2025 Budget Transmittal Message is written in February as recommended by the City Manager to the Honorable Mayor and City Council.

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

***This budget was presented on March 25, 2024
to the Honorable Mayor and City Council.***



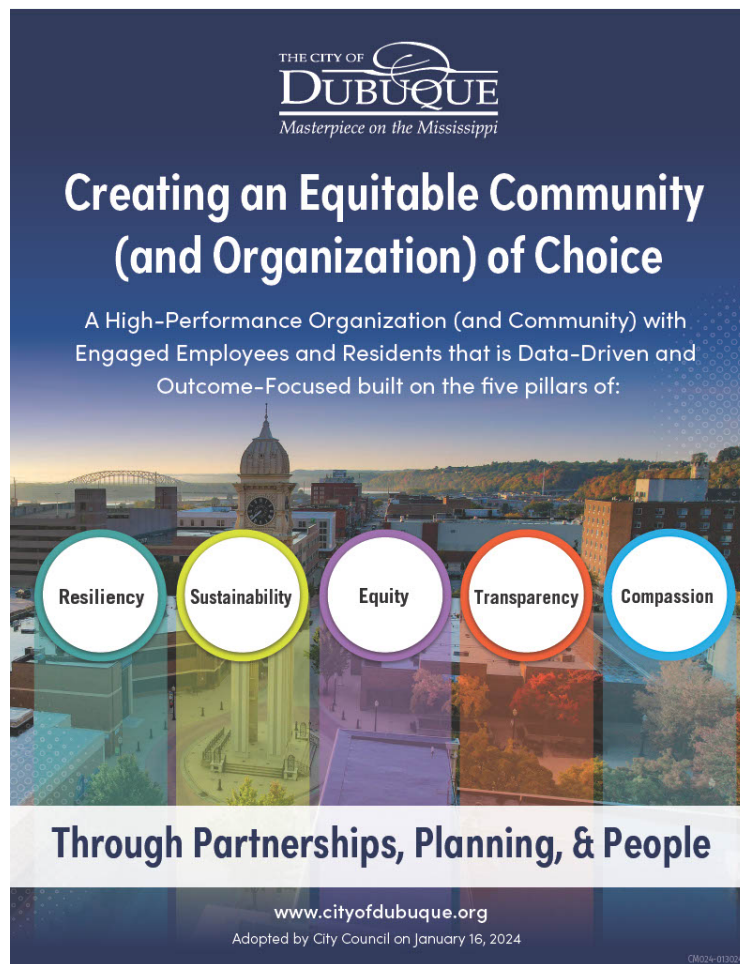
TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Fiscal Year 2024 Recommended Budget

DATE: March 22, 2024

It is my goal that the Fiscal Year (FY) 2025 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 2023 annual goal setting session. To enable staff to finalize the recommended budget, the City Council must first set the maximum property tax levy for FY2025 on March 7, 2024.



In August 2024 the Mayor and City Council met for their annual three-day strategic planning session and established the following:

2023 Vision Statement

Dubuque 2038 is a sustainable and resilient city, an inclusive and equitable community where ALL are welcome. Dubuque 2038 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.

Five-Year Goals: 2023-2025

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

2023-2025 Top Priorities (in alphabetical order)

- a. Air Service: Future Strategy & Action Plan
- b. City Workforce Retention & Attraction
- c. Comprehensive Study of Fire Station Locations and Staffing
- d. Police Department Full Staffing
- e. Street Maintenance & Rehabilitation Program

2023-2025 High Priorities (in alphabetical order)

- a. Bee Branch Detention Basin Pump Replacement
- b. Catfish Creek Sanitary Sewer Project Pump Station
- c. Central Avenue Corridor Revitalization Plan
- d. Leveraging Federal & State Infrastructure Grant Programs
- e. RAISE Grant & Matching Funds for Construction (14th St. Railroad Overpass and Elm St. and 16th St. Corridor Complete Streets)

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. Recognizing the value of our current city workforce and the need to continue to recruit talented and committed employees the City Council chose as a top priority, "City Workforce Retention and Attraction." While this has been a consistent challenge since the pandemic across the city organization, the problem has been especially acute in the Police Department with a consistent vacancy rate of about 15 police officers.

This budget recommendation is built on:

1. City Council Goals & Priorities
2. Major Capital Improvement Projects
3. Leveraging Federal and State Grants
4. Public Safety
5. Streets

The prudent financial management by the Mayor and City Council is being recognized. Moody's Investors Service has upgraded the City of Dubuque, IA's issuer rating and outstanding general obligation bonds to Aa2 from Aa3, as well as its outstanding moral obligation SalesTax Increment Revenue Bonds, Senior Bond Series 2015A to A1 from A2.

The issuer rating was upgraded to Aa2 because the city has strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The city serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years. The city's local economy is likely to remain strong because of its mix of commercial and industrial industries, stable population and steady tax base growth. Resident wealth and income ratios are a little below rated peers, in part because of a large student population. Leverage is elevated and could grow further because of outstanding capital needs.

Fortunately, Dubuque is outperforming most of our peers across the state of Iowa and the Midwest. As you can see in the chart, the city has climbed out of a decades long hole, achieving growth that few other Midwest communities have experienced. To maintain and accelerate this momentum there must be continued investment. The good news for the city is that the federal government has decided to be a financial partner with local governments to spur growth and investment and the City of Dubuque is competing for those grant opportunities.



Percent Change in Population: 2010-2020

Metropolitan Statistical Area	% Change
Des Moines-West Des Moines Metro Area	16.7%
Iowa City Metro Area	15.2%
Ames Metro Area	7.3%
Cedar Rapids Metro Area	6.2%
Dubuque Metro Area	4.2%
Janesville-Beloit, WI Metro Area	2.1%
Sioux City, IA-NE-SD Metro Area	1.0%
Waterloo-Cedar Falls Metro Area	0.3%
Davenport-Moline-Rock Island Metro Area	-0.5%
Rockford, IL Metro Area	-3.0%
Peoria, IL Metro Area	-3.3%
Decatur, IL Metro Area	-6.1%

Percent Change in Population: 2010-2020

Micropolitan Statistical Area	% Change
Keokuk	-7.00%
Fort Dodge	-5.50%
Clinton	-5.50%
Burlington	-5.10%
Mason City	-4.40%
Spencer	-4.10%
Marshalltown	-2.80%
Storm Lake	-2.40%
Ottumwa	-1.80%
Boone	-1.60%
Muscatine	-0.08%
Oskaloosa	0%
Newton	3.30%
Spirit Lake	5.30%
Fairfield	8.90%

**Percent
Change in
Population:
1970-2020**

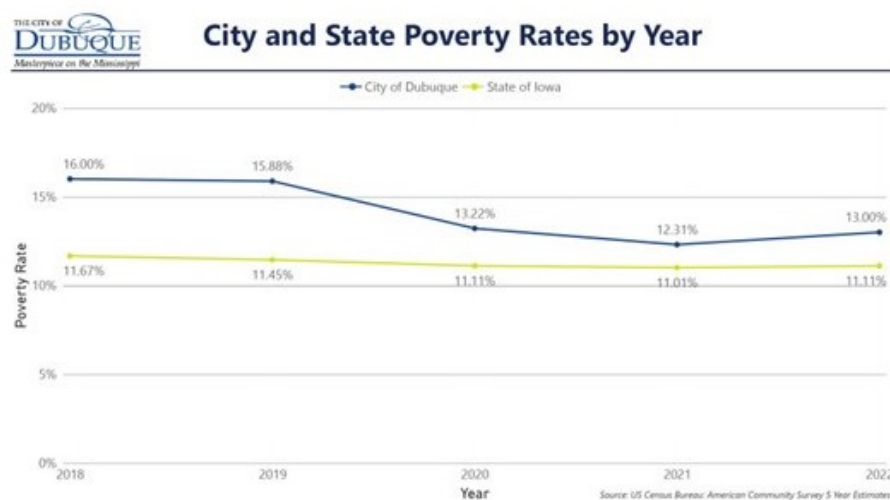
City	1970 Population	2020 Population	% Change
Gary, IN	175,415	69,093	-60.6%
South Bend, IN	125,580	103,453	-17.6%
Flint, MI	193,317	81,252	-58.0%
Detroit, MI	1,511,482	639,111	-57.7%
Akron, OH	275,425	190,469	-30.8%
Cincinnati, OH	452,524	309,317	-31.6%
Cleveland, OH	750,903	372,624	-50.4%
Dayton, OH	243,601	137,644	-43.4%
Toledo, OH	383,818	270,871	-29.4%
Youngstown, OH	139,788	60,068	-57.0%

Reviewing the 5 year goals (2022-2027) for the Greater Dubuque Development Corporation (GDDC) you can see significant progress is being made. This is especially true in the areas of increasing Median Household Income and Construction Investment.

Median Household Income has increased from \$68,198 in 2021 to \$73,495 in 2023 (\$5,297, 7.8%).

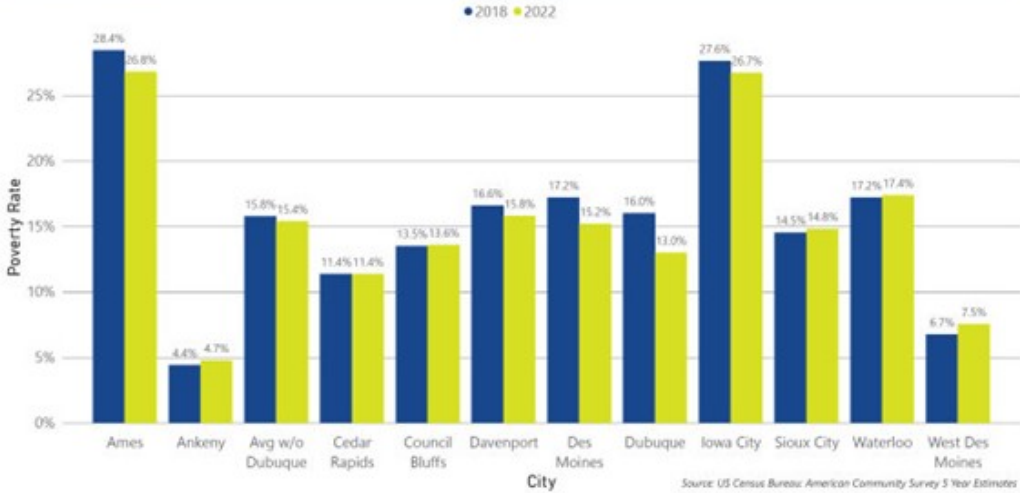
The GDDC target for Construction Investment is \$1 billion by 2027 and only 18 months into the 5 year plan the amount of investment in Dubuque County alone is over \$400 million. At this pace the amount of investment over 5 years could hit \$1.4 billion in Dubuque County, and far exceed that total on a regional basis.

The Office of Shared Prosperity and Neighborhood Services reports that progress is being made on poverty prevention and reduction and Dubuque is again outperforming our peer cities in the State of Iowa, though the reduction of direct federal assistance to families caused a slight poverty uptick in 2022:

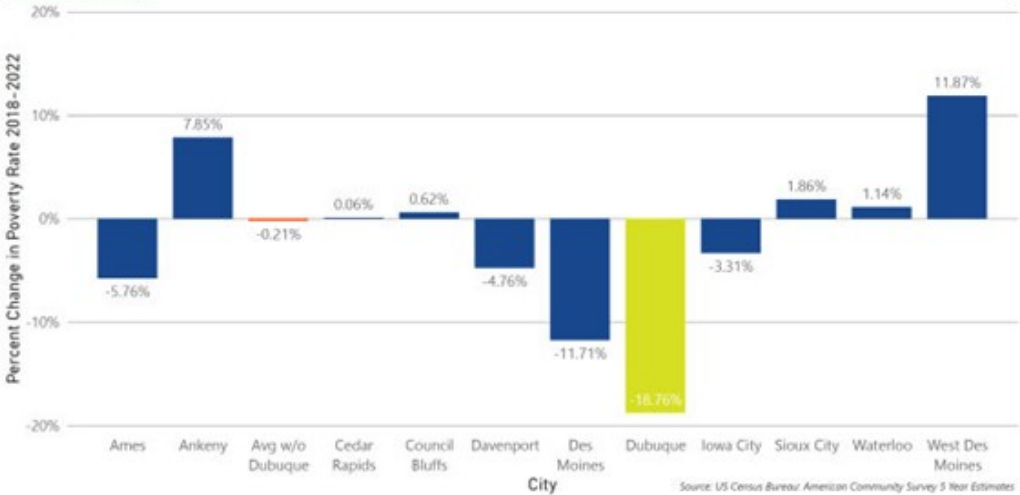




2018 and 2022 Poverty Rates by City



Percent Change in Poverty Rate 2018-2022



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.

To enhance the City's employee retention and recruitment efforts and to respond to core inflation, I am recommending that non-bargaining unit employees receive a 5% wage increase. The Dubuque Police Protective Association (DPPA) 5 year contract was recently approved with a 5% wage cost in FY25. The City is still negotiating new agreements with the Operating Engineers and the Dubuque Professional Firefighters. The two Teamster unions have one more year on their contracts at a 3 % increase in FY25.

Non-bargaining unit employees (bargaining unit employees are generally similar) have averaged a **2.275%** annual wage increase over the last 10 years (FY2015-FY2024), including no wage increase in FY2021 at the beginning of the pandemic. The change in the Consumer Price Index over that 10 year period (calendar years 2014-2023) was **2.685%**.

Community Safety

In the area of public safety, the City will add two positions to the Fire Department, in addition to the ten positions that have been added over the last few years. There will also be a replacement of 4 major pieces of equipment at a cost of over \$2 million. 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.

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 with the goals of serving every home and business with fiber optics. The City Council approved in 2023 technology to police force multipliers with Automated Speed Enforcement and Automated License Plate Readers.

The City is 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. The 6% wage increase in FY24 and the 5% wage increase in FY25 and the midyear pay boost for command staff will help with retention and recruitment.

The City and Dubuque County are partnering on two important projects. The first is a 50/50 split on the \$5 million in costs to move the 911 Emergency Communications Center to a new facility, and a 50/50 cost split on the \$3 million to replace the Police, Fire, 911, and Sheriffs Office operating software.

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, the resurfacing and reconstruction of the Northwest Arterial, and the resurfacing of over 5 miles of streets by Public Works crews in 2023, the City will be further pursuing street improvements.

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. They have submitted an over \$15 million project to the IDOT commission for consideration which includes an over \$5 million local match.

The City received a grant for an over \$3 million planning effort and has submitted an over \$37 million federal infrastructure grant application in 2024 to build a railroad overpass at 14th Street and improvements to 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 approximately \$50 million 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 almost \$6 million to replace over 500 private lead service lines with a 49% Iowa Finance Authority forgivable loan program to assist low-income residents, with the 51% balance being absorbed by the City.

Economic Development

The City will be investing in the downtown, the Central Avenue corridor, the West End industrial parks, and improving Schmitt Island access.

The CIP includes over \$23 million to complete Five Flags Building improvements.

One dramatic success story for the Mayor and City Council is addressing the need for additional housing options. In 2022, the Greater Dubuque Development Corporation conducted a study that showed the City of Dubuque was short over 1,000 housing units. At the same time population growth is a top priority with a huge demand for workforce.

The Mayor and City Council adopted financial incentives in the summer of 2022 to encourage housing development. **The City of Dubuque currently has over 2,300 developable single family lots and multi-unit residential rental units that have either been completed, are under construction, or have been approved for development.**

Improved Customer Service

A significant customer service enhancement has been the move to automated collection of refuse carts. This will not only increase customer convenience, but it will improve the appearance of neighborhoods. The City refuse collection employees are currently required to handle people's trash, exposing them to fleas, bedbugs, viruses, and germs. They are also required to exit and enter the vehicle almost 700 times each day, over 3,000 times a week, and over 170,000 times a year. This is even in the winter, risking slipping on the ice and snow and constantly battering their feet, ankles, knees, hips and back.

Identifying and Funding Important Initiatives to Support Employees

In FY24 the Mayor and City Council approved 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.

During the FY 2023 budget process the following recurring improvement packages creating new positions was approved:

- a. Full-Assistant FBO Supervisor at the Airport to ensure supervisory coverage for the Fixed Base Operations (FBO).
- b. Full-Time Secretary in AmeriCorps to assist as part of the creation of the new division.
- c. Full-Time Secretary in City Clerk's Office to serve as the main point of contact for all public inquiries.
- d. Full-Time Climate Action Coordinator in the City Manager's Office dedicated to implementing the 50% by 2030 Community Action and Resiliency Plan.

- e. Full-Time Grant Analyst in the City Manager's Office to address the continued need for grant management.
- f. Full-Time Public Safety Dispatcher in the Emergency Communication to cover forty hours of current part-time hours.
- g. Full-Time Utility Locator in Engineering to address the growing demand for locating buried City utilities.
- h. Seasonal Business Administration Intern in Engineering to assist the administrative staff with an ever-growing workload.
- i. Seasonal OSHA Intern in Engineering to update and customize the current department Construction Safety Manual.
- j. Seasonal Broadband Intern in Engineering to assist Traffic Operations Center staff with populating a database of broadband infrastructure.
- k. Seasonal Finance Intern to assist with large projects and ongoing work.
- l. 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.
- m. Three Full-Time Firefighters in increase the available personnel to cover various leave requirements and help reduce the need for overtime.
- n. Full-Time Confidential Account Clerk in Housing to help with administrative duties of the department.
- o. 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.
- p. Full-Time User Technology Specialist in Information Services to provide ERP support.
- q. 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).
- r. Full-Time maker Space Assistance at the Library to provide full-time coverage for Maker's Space.
- s. Full-Time Patrol Officer in Police added as part of the 20 officers by 2022.
- t. 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.
- u. Full-Time Sanitation Driver in Public Works added due to the increase in lane miles to plow and employee turnover rate.
- v. Part-Time Secretary in Public Works added to help with coverage issues during lunch, vacation, and sick leave.
- w. Full-Time Landfill Equipment Operator in Public Works to support operations in the Agency's Regional Collection Center.
- x. 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, the following personnel additions were made:

- a. two Police Officer positions were approved as part of the crisis intervention team and enhancements to the Secondary Responder Model.
- b. at the Fire Department, there was addition of a Firefighter position and an additional Administrative Assistant.
- c. In 911 Emergency Communications, there was the addition of a full-time Dispatcher position.
- d. at the Airport, more Fixed Based Operator Line Service hours
- e. in Housing, elimination of a part-time position and creation of a full-time Combination Inspector.
- f. an additional 910 hours of site supervision at the Multicultural Family Center.
- g. a new full-time Confidential Account Clerk in Leisure Services.
- h. upgrade of a part-time Circulation Lead Library Assistant to a full-time position at the Library.
- i. a Data Scientist position in Public Works.
- j. a part-time AmeriCorps Position in the Engineering Department.
- k. two intern positions in the Engineering Department,
- l. a full-time Water Distribution Maintenance Worker in the Water Department,
- m. elimination of a Water Meter Repair Worker.

- n. creation of a Water Meter Foreman position in the Water Department.
- o. the creation of the position of Assistant Water and Resource Recovery Manager position.
- p. creation of the Industrial Pretreatment Coordinator position at the Water and Resource Recovery Center.
- q. creation of a part-time intern position in the Public Works Department.

After approval of the FY24 budget there were other personnel changes as follows:

- a. added a civilian Fire Inspector
- b. Transportation added Laborer +1.0 FTE; eliminated part-time Laborers -0.55 FTE; increased Dispatcher from 0.1 FTE to 0.5 FTE; added 0.34 FTE to the Parking Meter Checker.
- c. Engineering added Engineering Technician +1.0 FTE; eliminated Lease Management Intern -0.25 FTE; added Confidential Account Clerk +1.0 FTE, three limited term Engineering Intern positions ended -0.32 each.
- d. Water & Resource Recovery Center had the addition of Maintenance Supervisor 0.25 FTE.
- e. Public Works eliminated Assistant Public Works Director -1.0 FTE; added Fleet Maintenance Procurement Specialist +1.0 FTE; eliminated Stock Clerk -1.0 FTE; part-time Administrative Assistant was changed to full-time +0.33 FTE; added Field Supervisor +1.0 FTE.
- f. Office of Prosperity and Neighborhood Support part-time Administrative Assistant was moved to full-time +0.34 FTE.
- g. Public Information Office eliminated Communications Assistant -0.50 FTE; added Communications Assistant +1.0 FTE. Airport eliminated Marketing Coordinator -0.70 FTE.
- h. The Finance Department eliminated Finance Director -1.0 FTE; eliminated Budget Director -1.0 FTE; added Finance Manager +1.0 FTE; added Budget Manager +1.0 FTE; eliminated Budget/Financial Analyst -1.0 FTE; eliminated Accountant -1.0 FTE; added Payroll Systems Analyst +1.0 FTE; added Project Manager 0.50 FTE, added Finance Intern positions 1.50 FTE.

In the FY25 budget, I am recommending the addition of 2 full-time positions in the Fire Department. There is an additional Captain to serve as a Field Training Officer/Safety Officer and a Bureau Chief position in EMS.

This will bring the City FY2025 full-time equivalent employee compliment to 776.22.

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.

The City of Dubuque has had tremendous success pursuing federal and state grants and now there are more opportunities than ever before. To be competitive for grants the City must invest in making projects "shovel ready" and must be prepared to budget for the local match required to receive the grants. While this is expensive for the city the benefits to the community by having important projects completed with mostly federal and state dollars is tremendous.

Teri Goodmann is the City of Dubuque Director of Strategic Partnerships. She is assisted by Technical Grant Analyst/Assistant Justin Thiltgen, Administrative Assistant Anne Schreyer and a host of other city employees and not-for-profit partners. Over the last 25 years the City has received or partnered with others to receive close to one billion dollars of Federal and State grants.

The City Manager's staff in the Office of Strategic Partnerships work to assist our city departments, community partners, and non-profits seek competitive grant funding at the state and federal levels. Other work includes advocacy for the city with county, state and federal elected officials and staff.

Specifically, staff in the Office of Strategic Partnerships coordinate the Dubuque community's efforts to secure federal funds available through the American Rescue Plan Act (ARPA), Bipartisan Infrastructure Law (BIL), and the Inflation Reduction Act (IRA) as well as state and private grant opportunities.

Much of the current work focuses on the historic number of grant opportunities available to local governments by the Biden Administration, including direct funding assistance through ARPA. All federal grants require a specific focus on resiliency and equity. The City's efforts are grounded in a series of three (3) community wide engagement sessions held by the City of Dubuque which outlined and explained the opportunities in the American Rescue Plan Act (ARPA), Bipartisan Infrastructure Law (BIL) and the Inflation Reduction Act (IRA). As a result of these civic discussions, City staff and community partners were prepared and organized to maximize the city's & community's chances to receive the greatest possible share of these recovery and reinvestment dollars.

Staff continue to convene and engage monthly, having included city staff and more than 180 individuals from more than 20 local organizations to identify, apply for, and secure grants to address local needs. As part of this process, staff continues to work with numerous community non-profit leaders to help them identify funding opportunities.

To understand the breadth of these efforts, consider all the Grant Topic Teams that have formed under staff leadership. There are over 30 teams specializing in different areas which include: Arts & Culture, Broadband Growth, Brain Health, Brownfield Revitalization, Child Care, Disaster Mitigation, Domestic Violence Prevention, Economic/Downtown Development & Historic Preservation, Education, Emergency Communications, Energy Infrastructure, Equity, Food & Food Systems, Health & Wellness, Housing, Immigration, Job Training, Law Enforcement & Diversion, Lead Service Line Replacement, Parks, Recreation, and Trails, Partnership on Nutrient Runoff, Surface Transportation, Sustainability, Transit Infrastructure, and Water Infrastructure.

Through tracking and analysis of grant data received by the City of Dubuque, its many partners, and community organizations, we can capture some of the impact of funding on the City of Dubuque and the broader community.

ARPA Funding

To City of Dubuque:

- a. Dubuque Regional Airport was awarded a grant from the Iowa Department of Transportation (IDOT) - Iowa Commercial Aviation Infrastructure Fund (ICAIF) for the construction of box hangar \$2,800,000.
- b. Dubuque Regional Airport received a grant from the Federal Aviation Administration (FAA) for Terminal & Airfield Improvements (+ solar array) \$1,300,000
- c. The Green & Healthy Homes program received funding from the U.S. Department of Housing and Urban Development (HUD) Healthy Homes Production Grant Program to identify and address health and safety hazards in low-income families' homes \$2,000,000.
- d. The Jule received a grant from the United States Department of Transportation (USDOT) to help with the Jule EV Implementation Project (Match/Joint Funds for Add. Project) \$1,073,000
- e. AmeriCorps received an AmeriCorps Partners in Learning Grant from the Iowa Commission on Volunteer Service for AmeriCorps Program Expansion \$282,006
- f. City of Dubuque - Five Flags were awarded a Shuttered Venue Operators Grant (SVOG) for economic recovery due to Covid-19 pandemic \$241,387.
- g. AmeriCorps was granted an AmeriCorps Creating Opportunities Grant from the Iowa Commission on Volunteer Service for AmeriCorps Program Expansion \$204,696
- h. The Dept. of Economic Development received American Rescue Plan Grants for Organizations from the Iowa Arts Council for a Communications and Grants Administration Assistant \$7,500
- i. The Dept. of Economic Development received funds from the Arts & Culture Marketing Grant (CARES Act) from the Iowa Arts Council for Communications Campaign/DBQ Arts & Culture Sector \$15,000

To Partners:

- a. Riverview Center received a Transitional Housing Assistance Grant from the Office on Violence Against Women, Dept. of Justice \$575,000
- b. 374 local businesses received Economic Injury Disaster Loans & Grants (EIDL) from the US Small Business Administration (SBA) \$19,805,500
- c. 30 local businesses received Restaurant Revitalization Funds (RRF) from the US Small Business Administration (SBA) \$4,240,794
- d. PHOENIX THEATRES DUBUQUE, LLC received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$989,658
- e. Dubuque County Historical Society received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$940,247
- f. Legion-Aires Drum and Bugle Corps received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$696,794
- g. The Grand Opera House received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$180,492
- h. Bell Tower Productions received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$72,335
- i. Dubuque Symphony Orchestra received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$62,087
- j. Dyersville Field of Dreams received a grant from the Iowa Economic Development Authority (IEDA) | Destination Iowa for Tourism & Economic Development (Stadium) \$12,500,000
- k. Dyersville Field of Dreams received a Tourism & Economic Development grant from Iowa's Water Infrastructure Fund (WIF) for Water Infrastructure & Connectivity \$11,000,000
- l. Cottingham & Butler, Inc. received a grant from Future Ready Iowa | 2022 Child Care Business Incentive Infrastructure and Slots Awards for the Cottingham & Butler Project Stork (182 new slots) \$3,000,000
- m. Dubuque Initiatives received a grant from Future Ready Iowa | 2022 Child Care Business Incentive Infrastructure and Slots Awards for the Dubuque Industrial Center West Multi-Employer Childcare Center Project (120 new slots) \$2,154,800
- n. Hills and Dales received a grant from the Iowa Economic Development Authority's (IEDA) Nonprofit Innovation Fund for the Autism Center for Youth \$1,250,000
- o. Dubuque/Jackson Counties Habitat for Humanity received a 2022 State HOME Grant from the Iowa Finance Authority (IFA) \$1,066,895
- p. Holy Family Catholic Schools: Saint Joseph the Worker Early Childhood received a grant from Future Ready Iowa | Child Care Challenge for Child Care Slots (creation/opening) \$850,000
- q. Dubuque Dream Center received a grant from Future Ready Iowa | Child Care Challenge for Child Care Slots (creation/opening) \$750,000
- r. Holy Family Catholic Schools: Holy Ghost Early Childhood Center received a grant from Future Ready Iowa | Child Care Challenge for Child Care Slots (creation/opening) \$750,000
- s. Hirshbach Motor Lines, Inc. received a grant from Future Ready Iowa | Child Care Challenge for Child Care Slots (creation/opening) \$630,000
- t. Romper Room Child Care Center received a Future Ready Iowa | Child Care Challenge grant for Child Care Slots (creation/opening) \$452,591
- u. Holy Family Catholic Schools: Our Lady of Guadalupe Early Childhood received a Future Ready Iowa | Child Care Challenge grant for Child Care Slots (creation/opening) \$345,000
- v. The Dept. Of Economic Development was awarded a grant from the Iowa Dept. of Cultural Affairs for Community Initiatives & Creative Projects \$205,000
- w. Voices received a grant from the Iowa Economic Development Authority (IEDA) for Accessible Restrooms \$100,000
- x. Aspire Home Daycare LLC received a Future Ready Iowa | Child Care Challenge grant for Child Care Slots (creation/opening) \$78,300
- y. Crescent Community Health Center received a grant from the Iowa Cancer Consortium for a Community Health Worker \$75,000
- z. Four Mounds Foundation received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$50,000
- aa. Friends of St. Mary's were awarded a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$50,000

- ab. Stonehill Franciscan Services received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$46,000
- ac. Mercy Health Services-Iowa, Corp. received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$44,760
- ad. Heritage Works received an American Rescue Plan Humanities Grant for Heritage Works Job Support \$18,000
- ae. Dubuque County Historical Society received an American Rescue Plan Humanities Grant for the Mathias Ham Historic Site Programs and Expanded Marketing Campaign \$18,000
- af. Hills and Dales Child Development Center received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$16,165
- ag. Julien Dubuque International Film Festival was granted an American Rescue Plan Arts Grant – Organizations for JDIFF Contract Position Support \$15,000
- ah. Dubuque Museum of Art received an American Rescue Plan Arts Grant – Organizations to Diversify engagement, build equity, add capacity \$15,000
- ai. Heritage Center received an American Rescue Plan Arts Grant – Organizations for 2021-22 Live at Heritage Guest Artist Fee Subsidy \$10,000
- aj. Grand Opera House received an American Rescue Plan Arts Grant – Organizations for Contracted Artists \$7,500
- ak. Bell Tower Theater was awarded an American Rescue Plan Arts Grant – Organizations for Artist Stipends \$7,500
- al. Creative Adventure Lab, Inc. received an American Rescue Plan Arts Grant - Organizations for Supporting Staff and contract artists \$7,500.
- am. Dubuque Symphony Orchestra received an American Rescue Plan Arts Grant – Organizations for Dubuque Symphony Orchestra Holiday Concert \$7,500
- an. Aspire Home Childcare Network received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$5,800
- ao. Ellyn Holzhuter Daycare received a grant from the Future Ready Iowa | Child Care Challenge for Child Care Slots (creation/opening) \$5,621
- ap. Thomasin Ringler received an American Rescue Plan Arts Grant – Artists for Mammalia Series/ Public Metal Pours/Studio Exhibit \$5,000
- aq. Laura Konecne received an American Rescue Plan Arts Grant – Artists for Sculptural Pachypodium Vessels \$3,500
- ar. Northeast Iowa School of Music was awarded an American Rescue Plan Arts Grant – Organizations for Office Manager and Business Manager Support \$3,500
- as. Gail Chavenelle received an American Rescue Plan Arts Grant – Artists for Website for the Future \$2,500
- at. Amy Dunker received an American Rescue Plan Arts Grant – Artists for Rising Strong \$2,500
- au. Samantha Hilby-Beck was awarded an American Rescue Plan Arts Grant – Artists for Reengagement of Emerging Artist & Arts Educator \$2,500
- av. Dubuque Chorale received an American Rescue Plan Arts Grant – Organizations for Artistic Stipends for Two Piano Accompanists \$2,500
- aw. Rising Star Theatre Company received an American Rescue Plan Arts Grant - Organizations for Contracted Artists for 2021 Summer Programming \$2,000

BIL Funding

To City of Dubuque:

- a. 2022 RAISE Infrastructure Planning Grant from the United States Department of Transportation (USDOT) for 16th Street Overpass & Corridor, Elm Street Complete Streets, & Roundabouts \$2,280,000
- b. Dubuque Regional Airport was awarded a grant from the United States Department of Transportation (USDOT – FAA) for Solar Panels & Improvements with the General Aviation Terminal \$413,350
- c. Dubuque Metropolitan Area Transit was awarded a Safe Streets for All grant from the United States Department of Transportation (USDOT) for transportation safety planning \$394,186.
- d. The Transit Department was awarded a Low- or No-Emissions Bus Program (Second Round) grant from the United States Department of Transportation (USDOT) for EV Buses & Charging Station & Solar Panels \$2,359,072

- e. The Transit Department was awarded a US Dept. Of Transportation (USDOT) Areas of Persistent Poverty grant to study and analyze the Jule Services & Route Optimization \$225,000
- f. Dubuque Regional Airport was awarded an Airport Infrastructure Grant from the US Dept. Of Transportation (USDOT – FAA) for Reconstruction of the outdated transient aircraft parking apron \$2,600,000

IRA Funding

To City of Dubuque:

- a. The Dept. of Leisure Services was awarded a U.S. Dept. Of Agriculture (USDA) – Urban & Community Forestry Grant (UCF) IRA Grant to strengthen the city's tree canopy in the most vulnerable and historically disinvested census tracts. \$1,499,978

Misc. Regular Appropriations

To City of Dubuque:

- a. The City Planning Dept. received a grant from the Iowa Dept. of Cultural Affairs - Historical Resource Development Program for Dubuque's Black Heritage Survey \$30,000
- b. The City received a grant from the Iowa Finance Authority (IFA) Destination Iowa for the development of a Chaplain Schmitt Island Amphitheater \$3,000,000
- c. Received a grant from the Iowa Economic Development Authority/Iowa Tourism's Travel Iowa Partnership Program for Communications Campaign/DBQ Arts & Culture Sector \$10,000
- d. Received a grant from the United States Department of Transportation (USDOT) Via Community Project Funding (CPF) for Chaplain Schmitt Island Trail Connection \$615,000
- e. Local Arts Agencies for Subgranting Local Arts Agencies for Subgranting National Endowment for the Arts - Regular Appropriations \$500,000
- f. Dubuque Police received a COPS Hiring grant from the Department of Justice for Community Oriented Policing - Brain Health Trained Officers \$250,000
- g. Received a grant for the Granger Creek Lift Station from the Federal Emergency Management Agency (FEMA) Via Community Project Funding \$1,000,000
- h. Voices & Office of Shared Prosperity and Neighborhood Support (OSPNS) received a National Endowment for the Arts (NEA) Our Town Grant for Arts programming & placemaking \$50,000.
- i. Received an Economic Development Administration (EDA) grant from their Economic Adjustment Assistance (EAA) Program for Bee Branch Gates & Pumps \$7,700,000
- j. Dubuque Regional Airport received a Small Community Air Service Development Program (SCASDP) grant from the US Dept. Of Transportation (USDOT – FAA) to address solutions to renewing commercial air service \$1,500,000.

Totals to Date

Grants to the City of Dubuque (Applicant):

\$33,384,233.00

Grants/Funds received Community-Wide:

ARPA Directed Allocated Funds: \$26,522,200

County ARPA Funds to Community Organizations: \$15,743,338

Total Federal, State, & Private Funds: **\$123,819,444**

Total Federal, State, County, & Private Funds: **\$141,562,782**

CITY PROPERTY TAX RATE

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 city 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.

In the FY2024 (current year) city budget the Mayor and City Council adopted a property tax rate increase of 1.96% which resulted in 3% increase for the average homeowner.

In FY 2024, the City levied for \$26,623,300 in property tax revenue to support the general fund and in FY 2025 the budget guidelines would levy for \$28,223,480 in property tax revenue to support the general fund. The FY 2025 budget guidelines call for a 0.25% increase in the property tax rate, which increases the property tax rate from \$9.90135 in FY 24 to \$9.92638 in FY 25, which would be a 5.00% or \$40.75 tax increase for the average Dubuque residential property owner, an increase in property tax for commercial (25.55%, \$850.63), and an increase for industrial (3.89%, \$187.33).

	% Change	\$ Change
Property Tax Rate	0.25%	\$0.03
Property Tax Asking	6.01%	\$1,600,180
Average Residential Payment	5.00%	\$40.75
Average Commercial Payment	25.55%	\$850.63
Average Industrial Property	3.89%	\$187.33

While the City of Dubuque measures the impact of a change in the property tax rate by creating an average value for properties in different classifications that gets increased each year, the State of Iowa wants cities to look at the impact on a fixed value of a \$100,000 property. One thing the State of Iowa calculation does is show the impact on small businesses and smaller residential properties. The impact is different because the first \$150,000 of a commercial property gets the much greater residential rollback, in other words less of the value of the property is subject to property tax.

In the case of Dubuque, a commercial or a residential property with an assessed value of \$100,000 would have paid \$541 in FY2024 and will pay \$460 in FY2025, a decrease of \$81, or 14.97%.

Since 1989, the average homeowner has averaged an annual increase in costs in the City portion of their property taxes of 1.36%, or about \$8.41 a year. If the State had been fully funding the Homestead Tax Credit, the increase would have averaged approximately \$5.67 a year.

The City Council is only considering the FY2025 property tax rate. The FY2026 - 2029 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 FY2026.

The City property tax rate projected in these budget guidelines and impact on the average residential property owner (\$196,508 assessed value) is as follows:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2025	\$9.92638	0.25%
FY 2026	\$10.4225	5.00%
FY 2027	\$10.9427	4.99%
FY 2028	\$11.4906	5.01%
FY 2029	\$12.0140	4.55%

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential Property	\$ Impact on Avg. Residential Property
FY 2024	\$26,623,300			
FY 2025	\$28,223,480	+6.01 %	+5.00 %	\$ +40.75
FY 2026	\$30,412,815	+7.76 %	+5.00 %	\$ +42.78
FY 2027	\$32,565,753	+7.08 %	+4.99 %	\$ +44.85
FY 2028	\$34,877,739	+7.10 %	+5.01 %	\$ +47.24
FY 2029	\$37,192,096	+6.64 %	+4.55 %	\$ +45.12

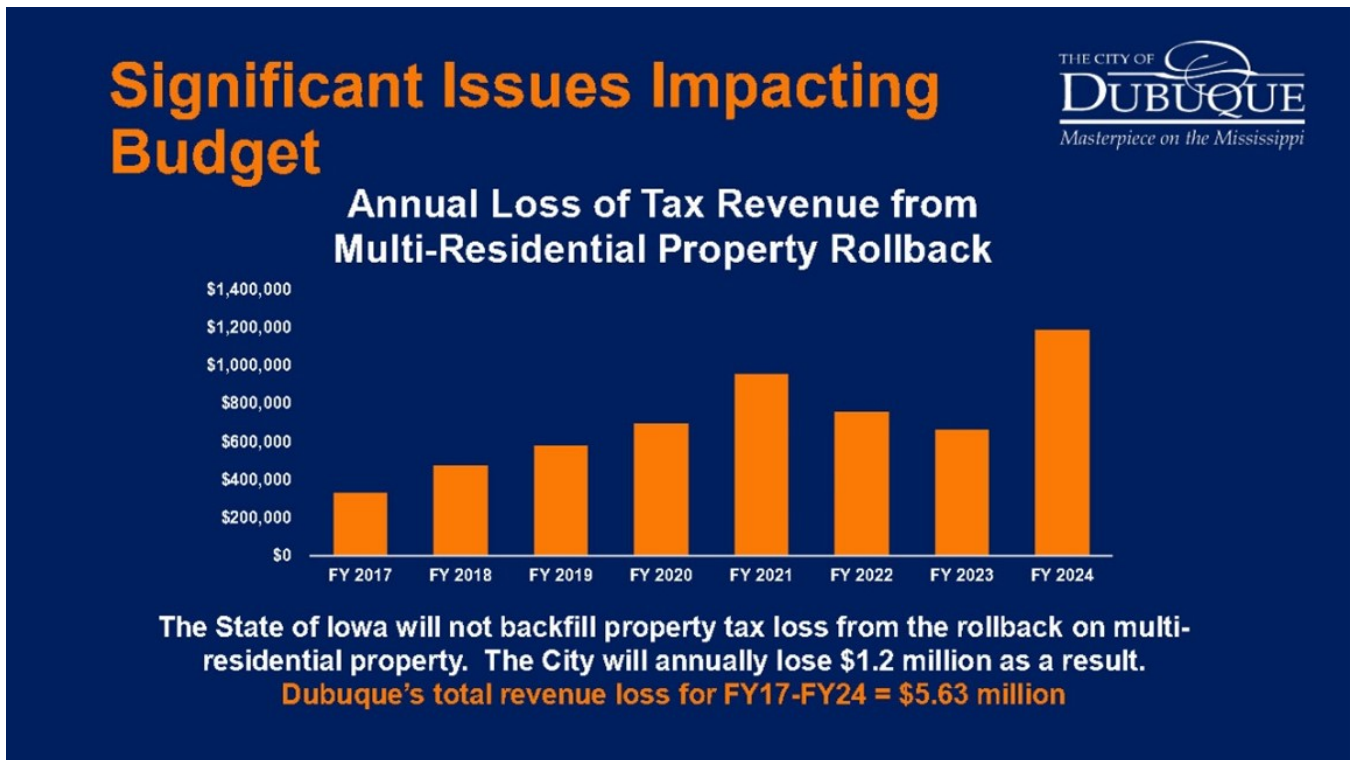
The State's residential rollback factor will decrease from 54.6501% in 2024 to 46.3428% or a 15.20% decrease in FY 2025. The decrease in the residential rollback factor decreases the value that each residence is taxed on. This decreased taxable value for the average homeowner (\$87,169 taxable value in FY 2024 and \$91,067 taxable value in 2025) results in less taxes to be paid per \$1,000 of assessed value.

For the proposed Fiscal Year 2025 Budget, Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY25)) is 125.82% higher than Dubuque's rate, and the average is 58.25% higher than Dubuque. Dubuque's adopted FY 2025 property tax is \$9.93 (increase of 0.25% from FY 2024).

Fiscal Year 2025 City Property Tax Rate Comparison for Eleven Largest Iowa Cities

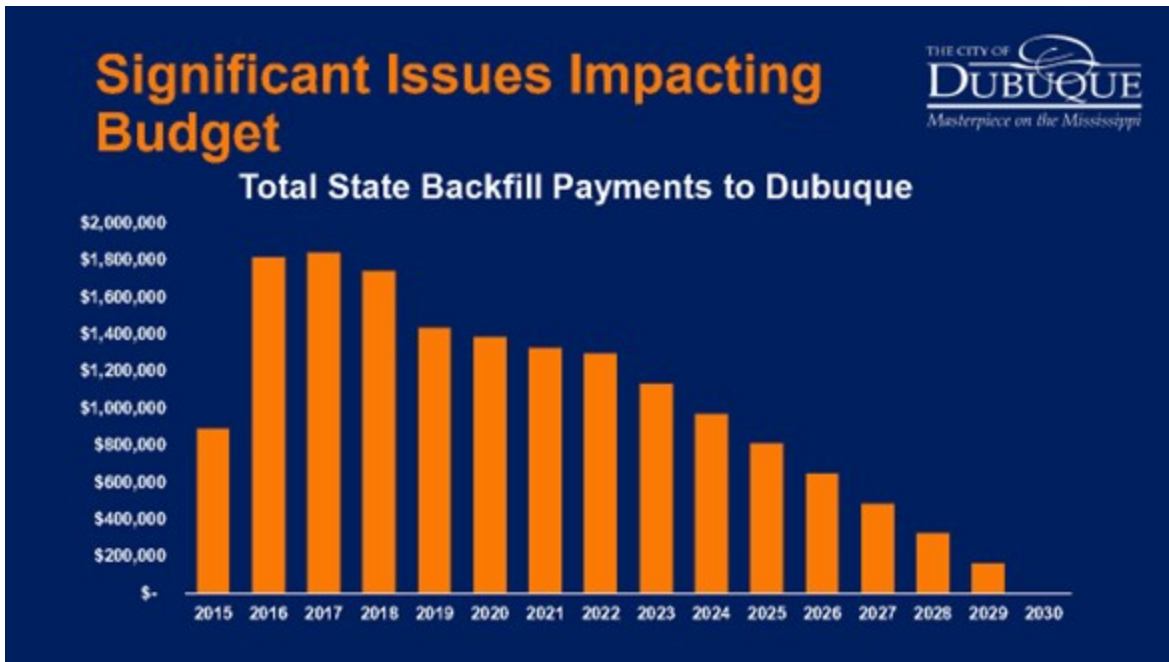
Rank	City	Tax Rate
11	Waterloo (FY25)	\$ 22.42
10	Sioux City (FY25)	\$ 18.16
9	Council Bluffs (FY25)	\$ 17.85
8	Des Moines (FY24)	\$ 17.56
7	Davenport (FY25)	\$ 16.61
6	Cedar Rapids (FY25)	\$ 16.47
5	Iowa City (FY25)	\$ 15.63
4	West Des Moines (FY24)	\$ 11.76
3	Ankeny (FY24)	\$ 10.53
2	Ames (FY25)	\$ 10.09
1	Dubuque (FY25)	\$ 9.93
	AVERAGE w/o Dubuque	\$ 15.71

Significant issues impacting the FY 2025 budget include the following:



- 1.
2. Homestead Exemption 65+
 - a. HF718 created new exemption
 - b. 3,398 Homeowners filed for exemption
 - c. FY25 \$3,250 in taxable value
 - d. FY26 \$6,500 in taxable value
 - e. FY2025 revenue reduction to City of \$113,017
3. Military Exemption
 - a. FY718 changed Military Credit to Exemption
 - b. Increased from \$1,852 to \$4,000
 - c. 1,937 Homeowners receive Military Exemption
 - d. FY2025 revenue reduction to City of \$76,918
4. Revaluation of Residential and Commercial
 - a. Average residential property value increased 23.2%
 - b. Average commercial property value increased 25%
5. Residential Rollback
 - a. Residential Rollback factor decreases from 54.65% in FY2024 to 46.34% in FY2025
 - b. Impacts taxable value of residential and commercial/industrial impacted due to two-tier assessment limitation on first \$150,000
6. Riverfront Property Lease Revenue
 - a. Riverfront Property Lease revenue increased \$212,448 due to consumer price index increase to a total of \$4,110,287
7. Local Option Sales Tax
 - a. Increased from \$12,528,806 in FY2024 to \$12,927,517 in FY2025. The FY2025 budget is based on FY2024 actual plus 3%.

- b. 50% to property tax relief, 50% to capital improvements (20% for maintenance of City buildings and 30% for street maintenance)
- 8. Hotel Motel Tax
 - a. Increased from \$2,925,996 in FY2024 to \$3,376,383 in FY2025. The FY2025 budget is based on FY2024 actual plus 3%.
- 9. July 2023: Moody's Upgrades City's Bond Rating
 - a. Moody's upgraded the City's outstanding general obligation bonds from Aa3 to Aa2, as well as the outstanding Sales Tax Increment Revenue bonds from A2 to A1.
 - b. "Notable credit factors include strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The City serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years."
- 10. 5% for Dubuque Police Protective Association and non-represented employees
- 11. 3% for already approved collective bargaining agreements for Teamsters
- 12. Dubuque Professional Fire Fighters Association and International Union of Operating Engineers in contract negotiations
- 13. Estimated cost to General Fund = \$1,942,693
- 14. Fire: additional captain to serve in capacity of field training officer/safety officer (Starting Aug. 1, 2024)
 - a. Recurring cost of \$128,145
- 15. Fire: Bureau chief position for the EMS Division (Starting July 1, 2024)
 - a. Recurring cost of \$164,468. Non-recurring cost of \$4,650
- 16. Public Safety Software: \$3 million
 - a. Police Department, Fire Department, Emergency Communications, Dubuque County Sheriff's Department, volunteer fire departments, and other law enforcement agencies in Dubuque County.
 - b. Dubuque County contributing \$1.5 million.
- 17. 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. **The FY 2025 State backfill for property tax loss is estimated to be \$808,254 for all funds (General Fund, Tort Liability Fund, Trust and Agency Fund, Debt Service Fund, and Tax Increment Financing Funds).**



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 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 remain 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 2025 is estimated to be \$576,898.

18. Gaming Revenue.

- a. Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$322,542 from \$7,083,037 in FY 2024 to \$7,405,579 in FY 2025 based on revised projections from the DRA. This follows a \$429,640 decrease from budget in FY 2024 and a \$2,283,349 increase from budget in FY 2023.
- b. February 2025 DRA distributions will be used in Fiscal Year 2025 to fund non-recurring improvement packages and stormwater fee grants. This is a change from past use of DRA distributions because all funds will be used for Fiscal Year 2025 operations.

19. Interest Revenue

- a. Interest revenue increased from \$1,500,016 in FY 2024 to \$1,718,055 in FY 2025. The FY 2025 budget is based on FY 2024 actual annualized.

20. Local Option Sales Tax Revenue

- a. Sales tax receipts are projected to increase 3.18% (\$398,711) over FY 2024 budget and 3.00% over FY 2024 actual of \$12,550,987 based on FY 2024 revised revenue estimate.

21. Hotel/Motel Tax Revenue

- a. Hotel/motel tax receipts are projected to increase 15.39% (\$450,387) over FY 2024 budget and 3.00% over FY 2024 re-estimated receipts of \$3,278,041.

22. Riverfront Property Lease Revenue

- a. Riverfront property lease revenue is projected to increase by \$212,448 in FY 2025 to \$4,110,287 due to the estimated consumer price index increase.

23. Franchise Fee Revenue

- a. Natural Gas franchise fees have been projected to increase three percent over FY 2023 actual of \$1,921,498. Also, Electric franchise fees are based on FY 2023 Actual of \$1,921,498 plus 9.8% based on Alliant Energy's interim rate increase.

24. Moody's Investors Service Change in Methodology

- a. **In July 2023, Moody's Investor Service upgraded the City's outstanding general obligation bonds from Aa3 to Aa2, as well as the outstanding Sales Tax Increment Revenue bonds from A2 to A1. Notable credit factors include strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The City serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years.**
- b. In November of 2022, Moody's Investors Service ("Moody's") 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.

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.

- c. In May 2021, Moody's Investor Service 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.

25. Fiscal Year 2024 Debt

- a. 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 2025 CIP budget recommendation of \$88,753,825 is a 15.94% increase from the Fiscal Year 2024 CIP budget of \$76,554,143.

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 recommended budget does not support the debt reduction policy due to the need to fund high priority projects.

The City will issue \$145,955,901 in new debt in the recommended five-year CIP, mostly for fire equipment replacement, fire station improvements, fire station expansion, airport improvements, Chaplain Schmitt Island Iowa Amphitheater, reimagine Comiskey, Federal Building renovations, solid waste collection vehicles, sanitary sewer improvements, water improvements, stormwater improvements, parking improvements, and renovation of Five Flags, for a total of \$145,955,901 of debt in FY 2025-2029. The City will retire \$130,165,376 of existing debt, only increasing the amount of City debt by \$15,790,525.

For Fiscal Year 2025, the use of the statutory debt limit would be 34.85%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2029, the City of Dubuque would be at 35.65% of the statutory debt limit.

In this budget recommendation, the Mayor and City Council are currently reviewing, projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% 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 interest rate environment this investment will eventually need to be made when interest rates could be potentially 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. in Fiscal Year 2025 the City will be issuing more debt than is retired to be able to fund critical infrastructure projects. 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, 2024, is currently \$257,000,705.
The breakdown of the debt principle outstanding as of June 30, 2024, is as follows:

Debt Obligation	6/30/2024 Principle Outstanding
General Obligation Essential Corporate Purpose	\$95,787,606
Less General Obligation Debt Subject to Annual Appropriation	(\$15,902,592)
Tax Increment Notes and Bonds	\$16,350,000
Economic Development TIF Rebate Agreements	\$6,104,789
Other Revenue-Backed Loans	\$2,940,485
Total Indebtedness Subject to Statutory Debt Limit of \$262,722,395	\$105,280,288
Percent of Statutory Debt Limit Used as of June 30, 2024	40.07 %
Revenue Bonds	\$135,817,825
Less Revenue Bonds Subject to Annual Appropriation	(\$13,956,032)
Add Debt Subject to Annual Appropriation	\$29,858,624
Total City Indebtedness as of June 30, 2024	\$257,000,705

Continued on the following page

The City will issue \$145,955,901 in new debt in the Recommended 5-year CIP, mostly for fire equipment replacement, fire station improvements, fire station expansion, airport improvements, Chaplain Schmitt Island Iowa Amphitheater, reimagine Comiskey, Federal Building renovations, solid waste collection vehicles, sanitary sewer improvements, stormwater improvements, water improvements, parking improvements, and renovation of Five Flags.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Fire Equipment Replacement (LOST)	\$ 969,342	\$ 1,248,060	\$ 804,000	\$ —	\$ —	\$ 3,021,402
Fire Station Expansion/Relocation (LOST)	\$ —	\$ —	\$ —	\$ 976,700	\$ 3,797,000	\$ 4,773,700
Fire Station Improvements (LOST)	\$ 1,320,900	\$ 225,000	\$ 370,000	\$ 250,000	\$ —	\$ 2,165,900
Fire Training Burn Tower Improvements (LOST)	\$ 466,676	\$ —	\$ —	\$ —	\$ —	\$ 466,676
Airport Improvements (LOST)	\$ 500,386	\$ 1,093,148	\$ 754,835	\$ 739,438	\$ 364,560	\$ 3,452,367
ABC Supply Building Deconstruction (GDTIF)	\$ 457,000	\$ —	\$ —	\$ —	\$ —	\$ 457,000
Reimagine Comiskey (GDTIF)	\$ —	\$ 1,697,000	\$ —	\$ —	\$ 733,000	\$ 2,430,000
Five Flags (GDTIF)	\$ —	\$ 2,800,000	\$ 1,300,000	\$ 6,400,000	\$ 8,972,000	\$ 19,472,000
Smart Parking System (GDTIF)	\$ 1,957,000	\$ 780,000	\$ —	\$ —	\$ —	\$ 2,737,000
Parking Ramp Major Maintenance Repairs (GDTIF)	\$ 6,053,000	\$ 1,240,000	\$ —	\$ —	\$ —	\$ 7,293,000
Federal Building Renovation (GDTIF)	\$ 533,000	\$ 383,000	\$ —	\$ —	\$ 4,695,000	\$ 5,611,000
Iowa Amphitheater on Schmitt Island (GDTIF)	\$ 285,000	\$ 5,499,961	\$ —	\$ —	\$ —	\$ 5,784,961
McFadden Farm - South Heacock Road (DICW)	\$ 2,274,963	\$ —	\$ —	\$ —	\$ —	\$ 2,274,963
Development of Graf Properties (DICW)	\$ —	\$ —	\$ 536,822	\$ —	\$ —	\$ 536,822
Development of McFadden Property -(DICW)	\$ —	\$ 4,214,772	\$ 2,163,178	\$ —	\$ —	\$ 6,377,950
Solid Waste Collection Vehicles - Refuse	\$ 873,700	\$ 585,840	\$ 400,000	\$ —	\$ —	\$ 1,859,540
Sanitary Sewer Projects	\$17,683,900	\$15,531,900	\$ 8,212,105	\$10,448,695	\$ 4,881,286	\$ 56,757,886
Stormwater Projects	\$ —	\$ 3,947,357	\$ 2,600,000			\$ 6,547,357
Water Projects	\$ 4,686,377	\$ 750,000	\$ 3,750,000	\$ 1,750,000	\$ 3,000,000	\$ 13,936,377
Water Forgivable SRF Debt	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total New Debt	\$38,061,244	\$39,996,038	\$20,890,940	\$20,564,833	\$ 26,442,846	\$145,955,901

The City will retire \$124,211,508 of existing debt over the next five-years (FY25-FY29).

The following chart shows the net reduction of debt from Fiscal Year 2025 - Fiscal Year 2029:

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
New Debt	\$ 38,061,244	\$ 39,996,038	\$ 20,890,940	\$ 20,564,833	\$ 26,442,846	\$ 145,955,901
Retired Debt	-\$21,955,845	-\$23,328,969	-\$24,809,782	-\$25,965,305	-\$28,151,607	-\$124,211,508
Net Debt Increase (Reduction)	\$16,105,399	\$16,667,069	(\$3,918,842)	(\$5,400,472)	(\$1,708,761)	\$21,744,393

There was a 22.53% increase in assessed value effective January 1, 2023, which is the assessment the Fiscal Year 2025 statutory debt limit is based on. The statutory debt limit effective June 30, 2025 is \$321,926,120. **The City will be at 34.85% of statutory debt limit by June 30, 2025.** In FY 16 the City was at 86.13% of statutory debt limit, so **34.85% in Fiscal Year 2025 is a (51.69)% 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 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY24
83.87%	86.54%	66.06%	59.79%	52.90%	46.91%	43.51%	43.33%	39.36%	40.07%

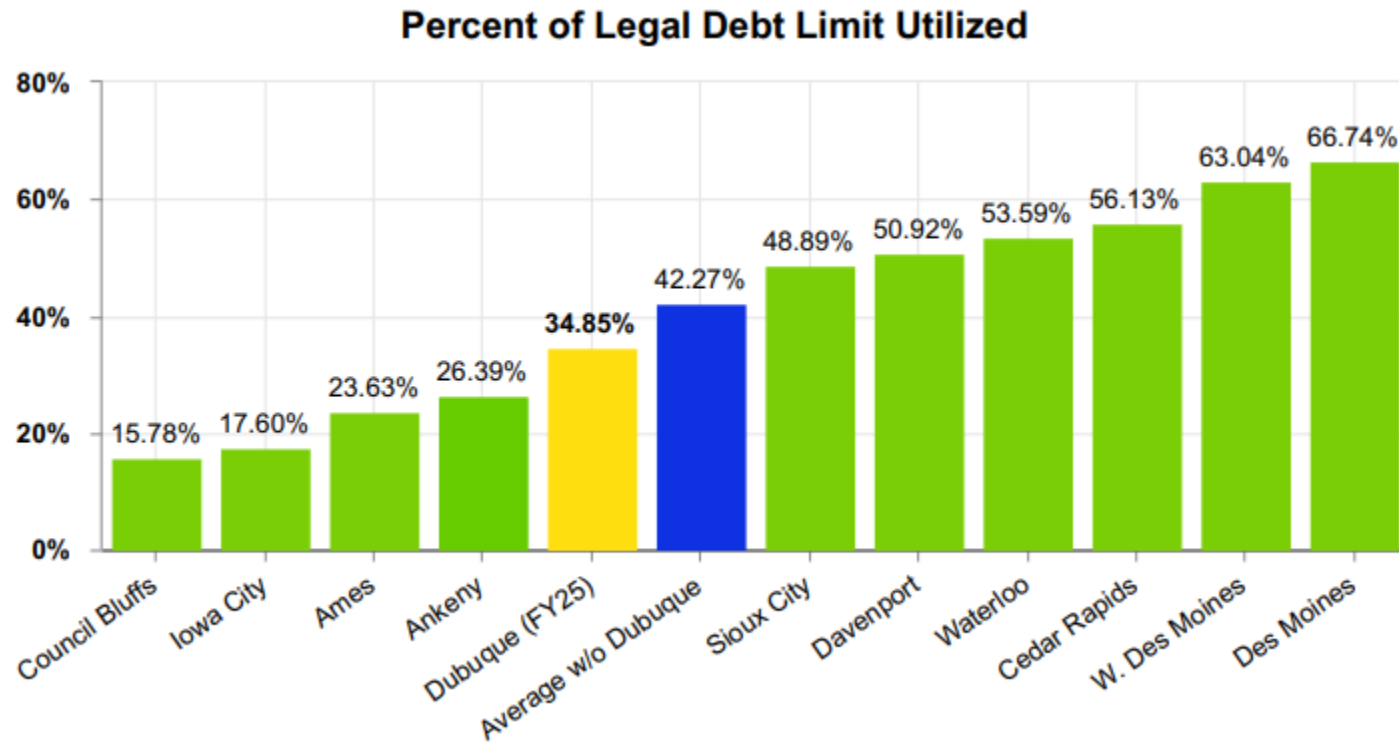
The five year projection of the City's use of the statutory debt limit from Fiscal Year 2025–2029 including all planned debt issuances subject to the statutory limit and assuming a 2% growth in the City's assessed valuation beginning in Fiscal Year 2025 is as follows:

FY 25	FY 26	FY 27	FY 28	FY 29
34.85%	37.22%	35.31%	34.03%	35.65%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2025 compared to the other cities in Iowa for Fiscal Year 2023 with a population over 50,000:

Fiscal Year 2023 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	\$ 792,697,654	\$ 529,035,000	66.74 %
10	W. Des Moines	\$ 506,339,850	\$ 319,175,000	63.04 %
9	Cedar Rapids	\$ 652,295,825	\$ 366,140,000	56.13 %
8	Waterloo	\$ 216,437,019	\$ 115,999,161	53.59 %
7	Davenport	\$ 409,777,672	\$ 208,650,000	50.92 %
6	Sioux City	\$ 293,887,647	\$ 143,694,902	48.89 %
5	Dubuque (FY25)	\$ 321,926,120	\$ 112,190,028	34.85 %
4	Ankeny	\$ 395,854,796	\$ 104,450,000	26.39 %
3	Ames	\$ 275,808,881	\$ 65,175,000	23.63 %
2	Iowa City	\$ 362,419,812	\$ 63,795,000	17.60 %
1	Council Bluffs	\$ 321,835,908	\$ 50,776,645	15.78 %
	Average w/o Dubuque			42.27 %



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 at the average of the other Cities. **The average (42.27%) is 21.30% higher than Dubuque (34.85%).**

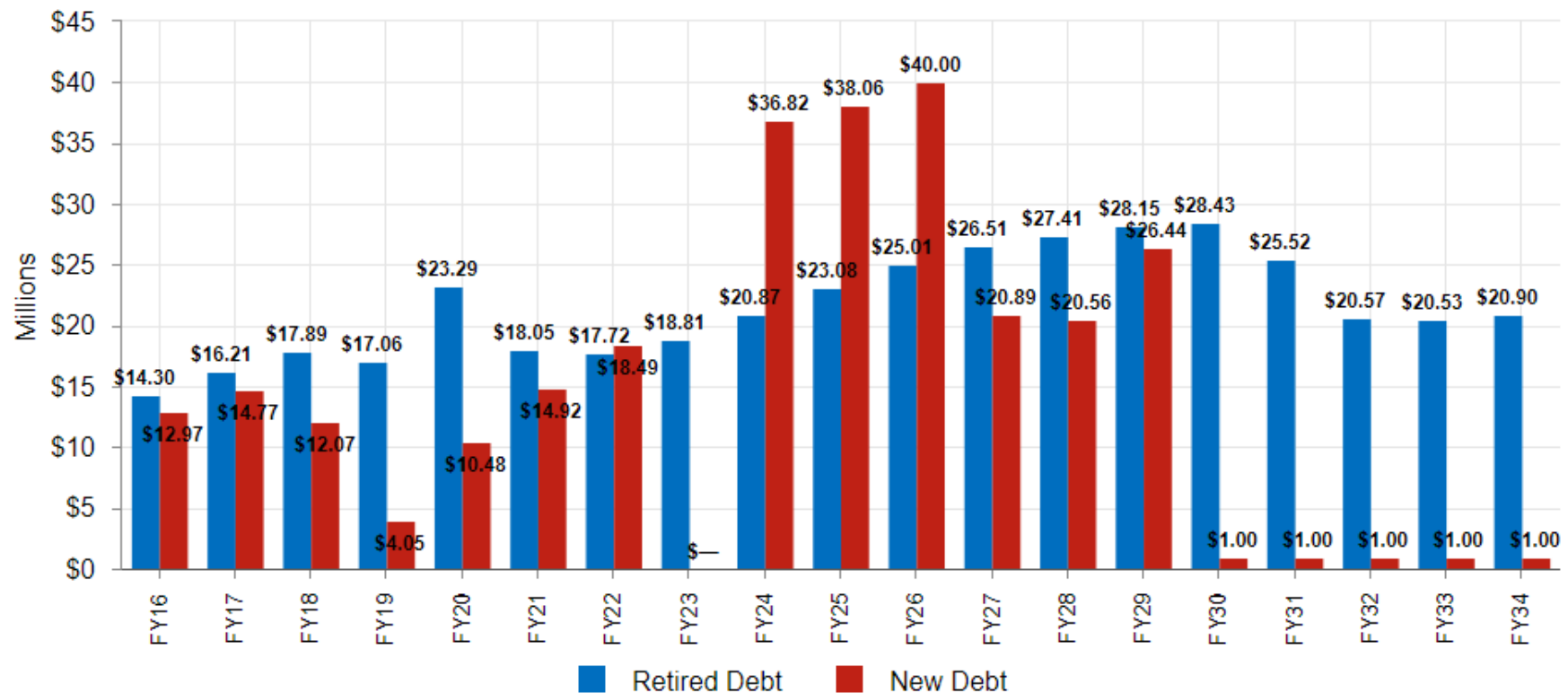
Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2025, is projected to be \$274,937,509 (34.85% 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 \$22,808,589 more in debt as of June 30, 2025, this amount includes \$3.285 million issued for the Chaplain Schmitt Island - Iowa Amphitheater project which will be paid by the DRA.**

The combination of increased debt and increased utility rates partially reflects the movement to a more critical infrastructure funding strategy.

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

Retired Debt Versus New Debt (In Millions)

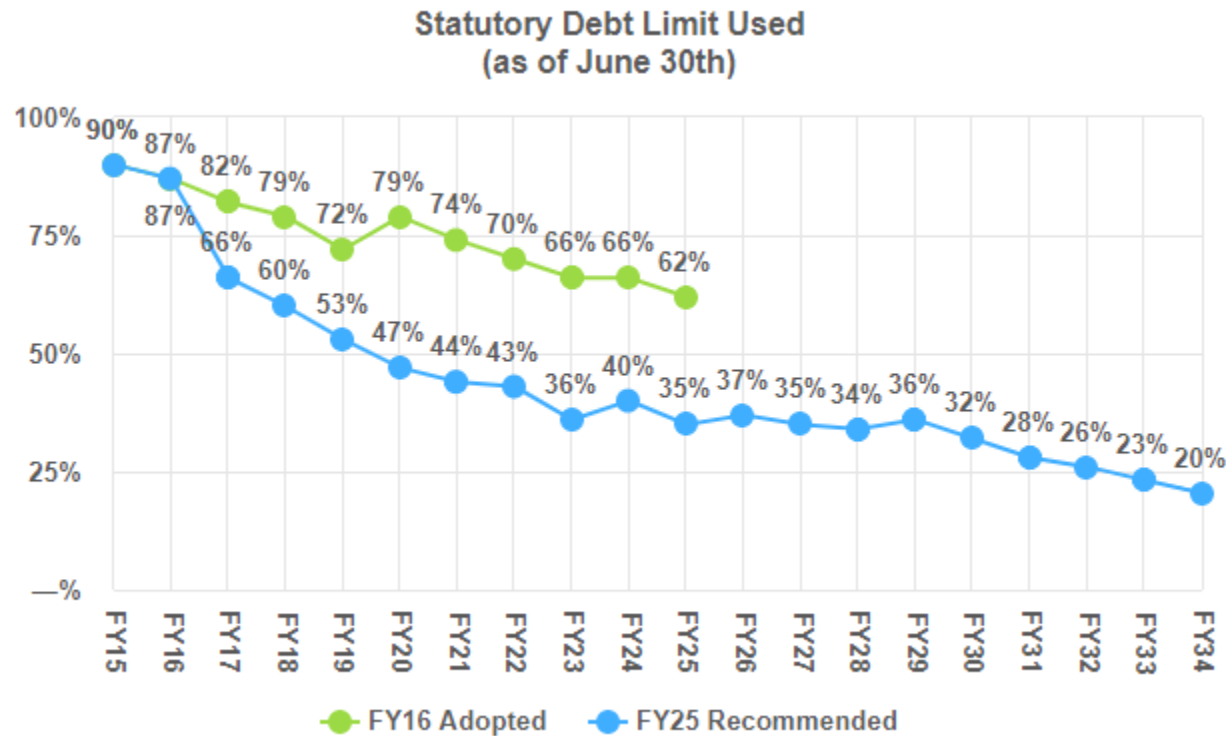


*In Fiscal Year 2020, the City had \$5,908,200 forgiven of the Bee Branch Upper Bee Branch Loan on June 30, 2020 which increased principal payments reflected.

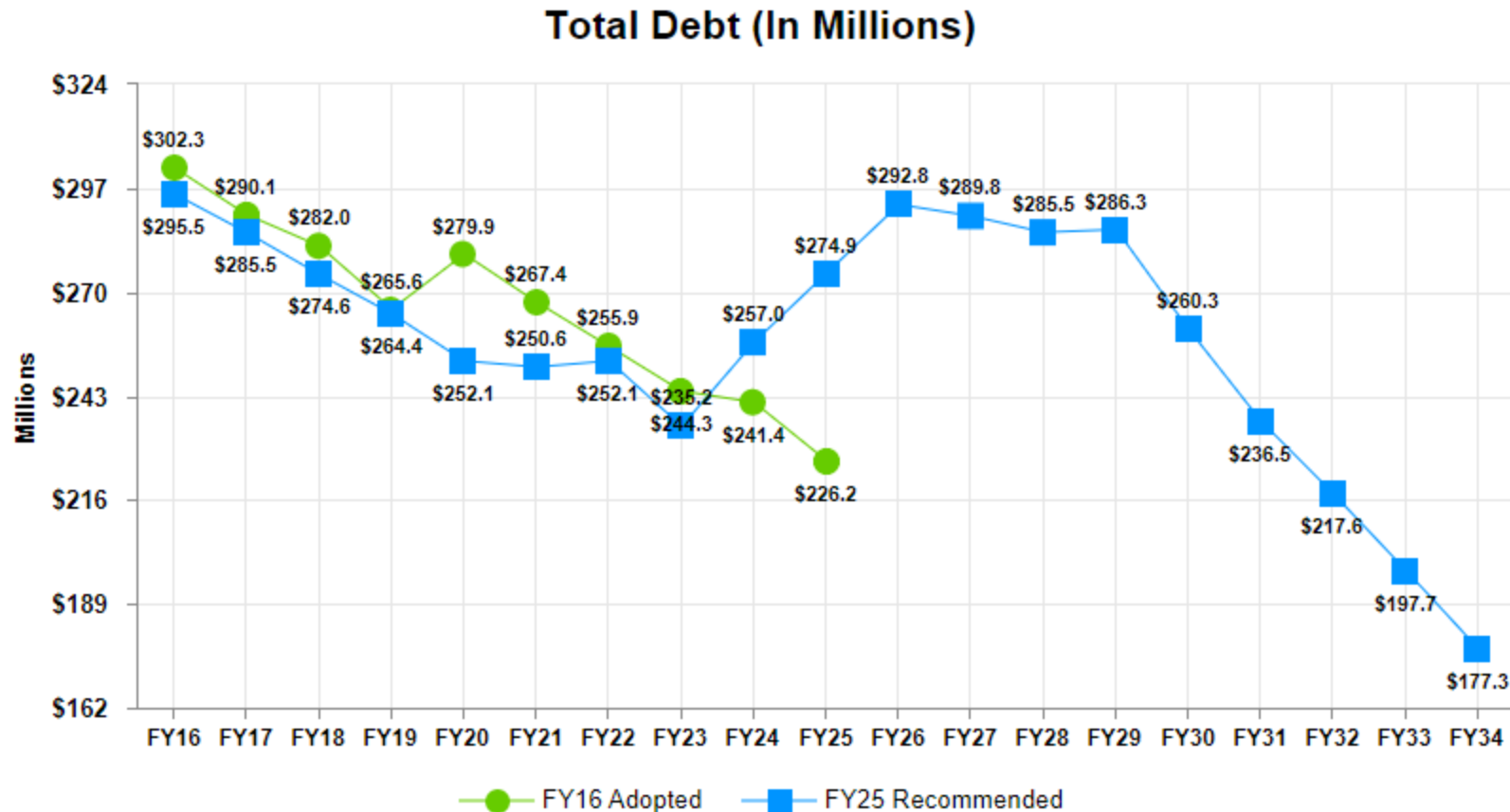
**In Fiscal Year 2026, it is projected \$2,494,896 of SRF debt will be forgiven as part of the Private Lead Service Line Replacement project

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 2025 budget will achieve that target in FY 2027, FY 2028, and FY 2029. However, Fiscal Year 2025 and Fiscal Year 2026 will exceed the target due to issuing necessary debt for Five Flags, Water Lead Lines, 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 2025, the use of the statutory debt limit would be 34.85%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2029, the City of Dubuque would be at 35.65% of the statutory debt limit. The 5-Year CIP includes \$3.285 in FY2025 and \$5.5M in FY2026 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% 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 \$286.28 million (35.65% of the statutory debt limit), **which includes \$285,000 in FY2025 and \$5.5M in FY2026 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% of the statutory debt limit**, and the projection is to be at \$177.32 million (20.47% of statutory debt limit) within 10 years.



26. **General Fund Reserves**

- a. The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. Moody's Investor Service recommends a 30% General Fund Operating Reserve for "AA" rated cities.

In July 2023, Moody's Investor Service upgraded the City's outstanding general obligation bonds from Aa3 to Aa2, as well as the outstanding Sales Tax Increment Revenue bonds from A2 to A1. Notable credit factors include strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The City serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years.

These credit ratings are affirmation of the sound fiscal management of the mayor and city council, but 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 ("Moody's") 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.

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%.

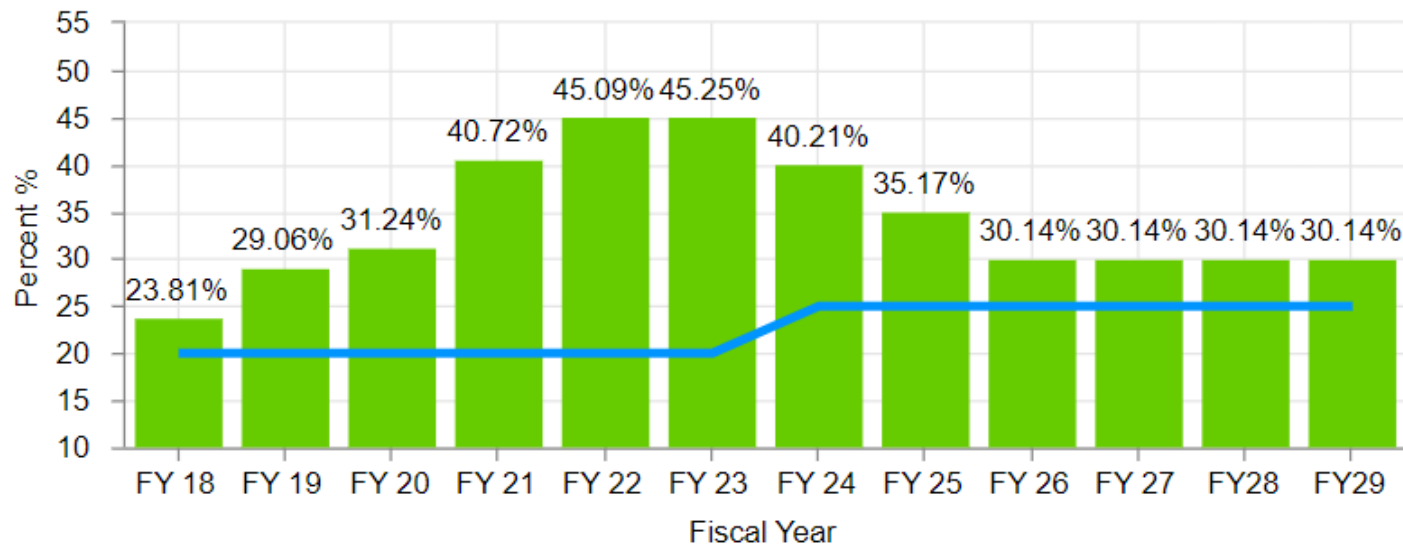
The City was evaluated by Moody's under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody's calculated the City's AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change 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.

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

These credit ratings are affirmation of the sound fiscal management of the mayor and city council, put Dubuque in a strong position to capitalize on favorable financial markets, borrow at low interest rate when necessary, and make critical investments in the community.

Fiscal Year	Fund Reserve (As percent of General Fund revenues)	New Moody's Methodology	Reason for change from previous Fiscal Year
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.
FY 2023	50.18%	45.25%	Increase due to American Rescue Plan Act funds not spent (\$26.4 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. During Fiscal Year 2024, the General Fund minimum balance was increased to 25%.

After all planned expenditures in FY 2024, the City of Dubuque will have a general fund reserve of 41.97% of general fund revenues as a percent of general fund revenues computed by the accrual basis or 40.21% 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 \$46,304,790 on June 30, 2024 as compared to the general fund reserve balance on an accrual basis of \$29,659,518. The general fund reserve balance on an accrual basis exceeds 27% in FY 2024, which is the margin of error used to ensure the City always has a general fund reserve of at least 25% 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.**

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Contribution	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
City's Spendable General Fund Cash Reserve Fund Balance	\$41,259,518	\$35,459,518	\$29,659,518	\$23,859,518	\$18,059,518	\$18,059,518	\$18,059,518	\$18,059,518
% of Projected Revenue (Moody's)	49.16%	50.18%	41.97%	33.76%	25.56%	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 variable interest rate, currently at a rate of 2.43% 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.

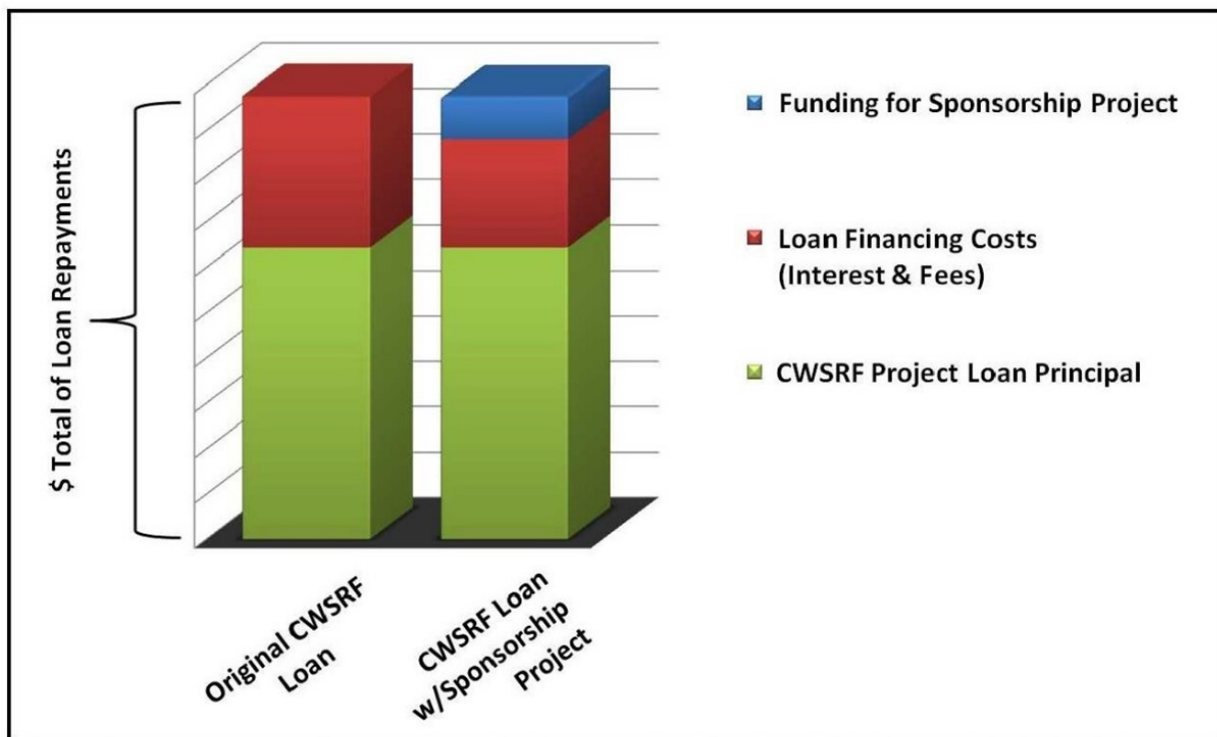


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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.**

27. The Municipal Fire and Police Retirement System of Iowa Board of Trustees City contribution for Police and Fire retirement decreased from 22.98% percent in FY 2024 to 22.66% percent in FY 2025 (general fund savings of \$34,052 for Police and \$28,547 for Fire or a total of \$62,599).
28. The already approved collective bargaining agreements for Teamsters Local Union No. 120 Bus Operators and Teamsters Local Union No. 120 in FY 2025 include a 3.00% employee wage increase. A 5.00% wage increase is recommended for Dubuque Police Protective Association. The Dubuque Professional Fire Fighters Association and International Union of Operating Engineers are in contract negotiations. Non-represented employees include a 5.00% wage increase. Total cost of the estimated wage increase is \$1,942,693 to the General Fund.
29. 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 649 contracts) in FY 2025 (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 2024 actual experience, Fiscal Year 2025 is projected to have a 4.68% increase in health insurance costs. Estimates for FY 2026 increased 4.69%; FY 2027 were increased 4.70%; FY 2028 were increased 4.71%; and FY 2029 were increased 4.72%. The City portion of health insurance expense is projected to increase 3% in FY 2026; 3% in FY 2027; 3% in FY2028; and 3% in FY 2029.

30. The increase in property tax support for Transit from FY 2024 to FY 2025 is \$413,362, which reflects a decrease in Federal Transportation Administration Operating revenue (\$12,300); a decrease in Federal Transportation Administration Capital revenue (\$27,193), an increase in employee expense (\$104,098); increase in supplies and services (\$177,641); an increase in equipment replacements (\$49,262), a decrease in passenger fare revenue (\$50,415).
31. Electrical energy expense is estimated to increase 9.8% over FY 2023 actual expense based on the Alliant Energy interim rate increase.

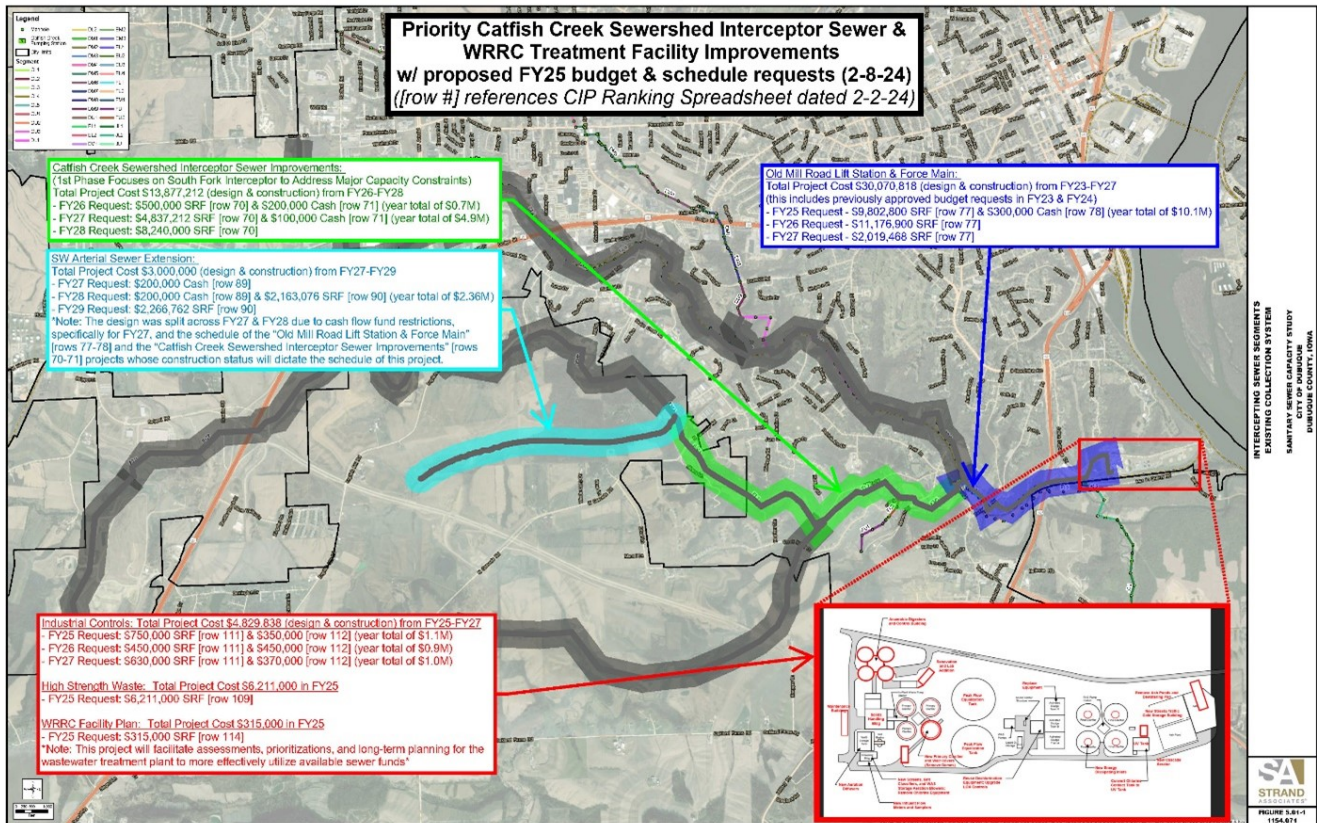
Capital Improvement Projects

The City is a partner with the Dubuque Racing Association (DRA) on redevelopment of Chaplain Schmitt Island. The DRA is doing over \$80 million in improvements to the Q Casino, including building a new Hilton hotel and adding a family entertainment zone. The City is building an over \$15 million outdoor amphitheater on Chaplain Schmitt Island, millions of dollars of trails and investing over \$2.5 million in replacement of sanitary sewer and an addition of a new sanitary sewer lift station.

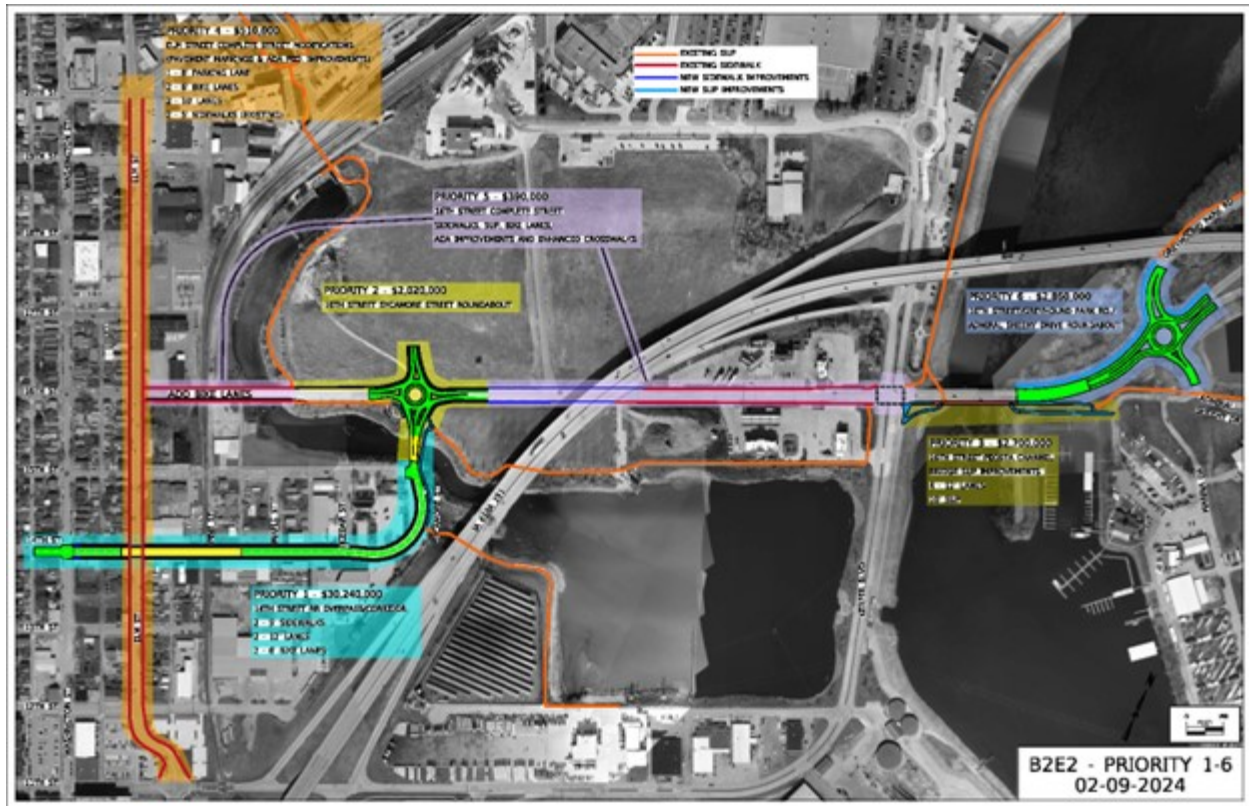
Complimentary to the Chaplain Schmitt Island project the city is planning an over \$40 million project to build a railroad overpass on 14th Street, which would include a complete street design on Elm Street and 16th Street, an added hike bike lane to the 16th Street bridge over Peosta Channel and roundabout on 16th Street at Sycamore Street and Admiral Sheehy Drive

The 5-year Capital Improvement Program (CIP) includes several major projects:

1. Catfish Creek Sewershed Interceptor Sanitary Sewer Improvements \$47 million total.
2. Water & Resource Recovery Center High Strength Waste \$6.2 million total



3. Water & Resource Recovery Center Industrial Controls Update \$3 million total
4. Water & Resource Recovery Center BOD Capacity Upgrades \$1.1 million total
5. Southwest Arterial Water Main Extension \$1.7 million total
6. Private Lead Water Service Line Replacement Project \$5.7 million total
 - a. Construction costs are 49% forgivable, whereas non-construction costs such as engineering services are non-forgivable per BIL Funds.
7. Source Water PFAS Reduction Project \$9.5 million total
8. Water Third Pressure Zone Connection (from Tanzanite Drive to Olympic Heights) \$2.0 million total
9. Kerper Blvd. Sanitary Sewer Lift Station Replacement \$1.5 million ARPA Grant (Total project cost = \$1.5 million)
10. Bee Branch Gate & Pump Replacement \$28.2 million total (\$8 million US EDA Grant)
11. 14th Street Overpass
 - a. \$25 million RAISE Grant
 - b. \$9.2 million DMATS
 - c. Support from Dubuque Racing Association
 - d. Total project cost = \$43 million)



BUILDING BRIDGES TO EMPLOYMENT AND EQUITY



LEGEND

1. Bee Branch Bicycle & Pedestrian Trail
2. Future Redevelopment
3. Bee Branch Creek
4. 16th Street Complete Street
5. 14th Street CPKC Railroad Overpass

6. Connectivity to Chaplain Schmitt Island & Kerper Boulevard
7. Washington Street Neighborhood Revitalization
Dubuque's 2 lowest income census tracts
8. Elm Street Complete Street
Connecting to Intermodal Transportation Center

9. To the Intermodal Transportation Center
10. Roundabouts
11. CPKC Railroad

CITY OF DUBUQUE RAISE GRANT - 14TH STREET OVERPASS



RAISE Grants
Raising America's Infrastructure



BUILDING BRIDGES TO EMPLOYMENT AND EQUITY



ELM STREET CORRIDOR - COMPLETE STREETS

Reconstruct Elm Street from 20th Street to 11th Street as a Complete Street to improve safety and access for pedestrians and bicyclists and connect to Intermodal Transportation Center.

LEGEND

- 1. Bike Lanes
- 2. Improved Sidewalks
- 3. Vehicular Travel Lanes
- 4. Vehicular Parking
- 5. Street Trees and Green Infrastructure

CITY OF DUBUQUE RAISE GRANT - ELM STREET



RAISE Grants
Funding for local transportation and infrastructure



12. Northwest Arterial & US20/Dodge Street Intersection Improvements

- a. \$17.5 million total cost
- b. \$12 million Iowa DOT allocation
- c. \$5.5 million City Contribution

13. Streets

- a. 5 miles of asphalt overlay projects by Public Works Department
- b. 14th Street Overpass, Roundabouts, & Related Improvements
- c. Northwest Arterial & US20/Dodge Street Intersection Improvements
- d. Central Avenue Corridor Streetscape Improvements

Timeline of Public Input Opportunities

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

- **September:** 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.

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

<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

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

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.

Enterprise Fund Utility Rates


	FY 2024 Rate	Recommended FY 2025 Rate	% Change
Water	\$35.82	\$40.14	12.00 %
Sanitary Sewer	\$50.28	\$54.78	9.00 %
Curbside Collection	\$15.83	\$17.25	9.00 %
Stormwater	\$10.00	\$11.50	15.00 %

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 right to lower the property tax rate through the budget process. Any reduction in resources would require a corresponding reduction in expenses.

There will be seven City Council special meetings prior to the adoption of the FY 2025 budget before the state-mandated deadline of April 15, 2024. I want to thank Chief Financial Officer Jennifer Larson, Assistant City Manager Cori Burbach, Public Information Officer Randy Gehl, Budget Manager Laura Bendorf, Budget/Financial Analyst Nathan Kelleher, Budget/Financial Analyst Robyn Hosch, Budget/Financial Analyst Joe Link, and Executive Assistant Stephanie Valentine 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



Creating an Equitable Community (and Organization) of Choice

A High-Performance Organization (and Community) with
Engaged Employees and Residents that is Data-Driven and
Outcome-Focused built on the five pillars of:

Resiliency

Sustainability

Equity

Transparency

Compassion

Through Partnerships, Planning, & People

www.cityofdubuque.org

Adopted by City Council on January 16, 2024

CM024-013024



Rating Action: Moody's upgrades City of Dubuque, IA's issuer and GO to Aa2; Moral Ob. to A1

10 Jul 2023

New York, July 10, 2023 – Moody's Investors Service has upgraded the City of Dubuque, IA's issuer rating and outstanding general obligation unlimited tax (GOULT) bonds to Aa2 from Aa3, as well as its outstanding moral obligation Sales Tax Increment Revenue Bonds (Annual Appropriation Property Tax Supported), Senior Bond Series 2015A to A1 from A2. Moody's has also assigned a Aa2 to the city's Taxable General Obligation Corporate Purpose Bonds, Series 2023A with an proposed par amount of roughly \$6 million. Post-issuance, the city will have around \$85 million of outstanding GOULT debt.

RATINGS RATIONALE

The issuer rating was upgraded to Aa2 because the city has strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The city serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years. The city's local economy is likely to remain strong because of its mix of commercial and industrial industries, stable population and steady tax base growth. Resident wealth and income ratios are a little below rated peers, in part because of a large student population. Leverage is elevated and could grow further because of outstanding capital needs.

The absence of distinction between the Aa2 rating on the district's GOULT debt and the Aa2 issuer rating is based on the city's full faith and credit pledge with authority to raise ad valorem property taxes unlimited as to rate or amount.

The city's moral obligation bonds (Annual Appropriation Tax Supported, Series 2015A) are rated two notches below the city's issuer rating, which reflects the city's pledge to consider appropriating from its debt service levy to replenish the debt service reserve fund if it is drawn upon. The rating also considers the more essential nature of the financed projects (flood mitigation) and adequate coverage of pledged sales tax revenue.

RATING OUTLOOK

Moody's does not typically assign outlooks to local governments with this amount of debt.

FACTORS THAT COULD LEAD TO AN UPGRADE OF THE RATINGS

- Moderated debt burden and capital needs
- Continued economic activity that drives improvement in resident income and full value per capita ratios

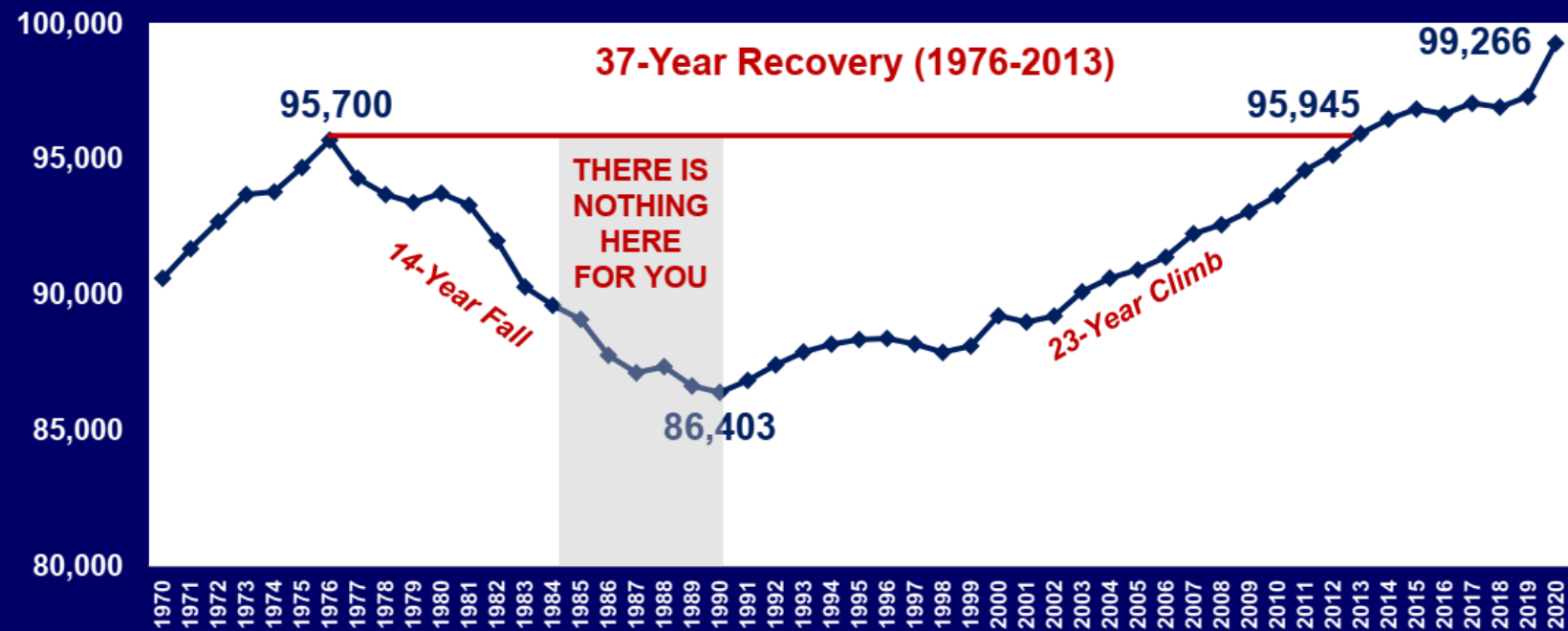
FACTORS THAT COULD LEAD TO A DOWNGRADE OF THE RATINGS

- Substantial decline in reserves
- Significant increase in leverage

LEGAL SECURITY

The city's GOULT debt, including the current issuances, are backed by the city's unlimited taxing power. The city is required to levy ad valorem taxes upon all taxable property in the city without limit as to rate or amount sufficient to pay the debt service except to the extent that other monies are deposited in the debt service fund for such purposes.

DUBUQUE COUNTY POPULATION ESTIMATES





Percent Change in Population: 2010-2020

Micropolitan Statistical Area	% Change
Keokuk	-7.00%
Fort Dodge	-5.50%
Clinton	-5.50%
Burlington	-5.10%
Mason City	-4.40%
Spencer	-4.10%
Marshalltown	-2.80%
Storm Lake	-2.40%
Ottumwa	-1.80%
Boone	-1.60%
Muscatine	-0.08%
Oskaloosa	0%
Newton	3.30%
Spirit Lake	5.30%
Fairfield	8.90%



Percent Change in Population: 2010-2020

Metropolitan Statistical Area	% Change
Des Moines-West Des Moines Metro Area	16.7%
Iowa City Metro Area	15.2%
Omaha-Council Bluffs Metro Area	10.3%
Ames Metro Area	7.3%
Cedar Rapids Metro Area	6.2%
Dubuque Metro Area	4.2%
Sioux City, IA-NE-SD Metro Area	1.0%
Waterloo-Cedar Falls Metro Area	0.3%
Davenport-Moline-Rock Island Metro Area	-0.5%



City	1970 Population	2020 Population	% Change
Gary, IN	175,415	69,093	-60.6%
South Bend, IN	125,580	103,453	-17.6%
Flint, MI	193,317	81,252	-58.0%
Detroit, MI	1,511,482	639,111	-57.7%
Akron, OH	275,425	190,469	-30.8%
Cincinnati, OH	452,524	309,317	-31.6%
Cleveland, OH	750,903	372,624	-50.4%
Dayton, OH	243,601	137,644	-43.4%
Toledo, OH	383,818	270,871	-29.4%
Youngstown, OH	139,788	60,068	-57.0%

**DIFFERENCES OF FISCAL YEAR 2025 RECOMMENDED BUDGET
FROM PROPOSED PROPERTY TAX DOLLARS RESOLUTION**

Tax Asking

The proposed property tax dollars resolution approved by the City Council on March 25, 2024 totaled \$26,836,670 (including the debt service levy of \$290,069). The recommended tax asking was unchanged from the proposed property tax dollars tax asking.

Property Tax Paid by Average Homeowner

The proposed property tax dollars resolution included a 5.00% 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 5.00% increase.

Property Tax Paid by Average Commercial Property

The maximum property tax dollars resolution included a 25.55% increase for the average commercial property owner. The recommendation included in this budget is a 25.55% increase for the average commercial property owner.

Property Tax Paid by Average Industrial Property

The maximum property tax dollars resolution included a 3.89 percent tax increase for the average industrial property owner. The recommendation included in this budget is a 3.89% percent tax increase for the average industrial property owner.

Tax Rate

The Fiscal Year 2025 “City” portion of the tax rate is being increased by \$0.03 from the Fiscal Year 2024 rate of \$9.90135 to a tax rate of \$9.92638 per \$1,000 of taxable assessed valuation. The proposed property tax dollars resolution established by City Council included a rate of 9.92638. The recommendation included in this budget is a rate of \$9.92638 (0.25% more than FY 2024).

GUIDING PRINCIPLES OF THE MANAGEMENT PHILOSOPHY

Michael C. Van Milligen
Dubuque City Manager

1. PLAN YOUR WORK AND WORK YOUR PLAN

The plan needs to be driven by:

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

2. INPUT-ORIENTED

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

Themes for effective use of the guiding principles

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

3. PROBLEM SOLVERS

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

Themes for effective use of the guiding principles

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

4. DEVELOP PARTNERSHIPS

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

Themes for effective use of the guiding principles

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

5. ACT WITH A SENSE OF URGENCY

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

Management Style: Socratic

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

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

"Luck is when preparation meets opportunity."

Norman Vincent Peale

"The harder you work the luckier you get."

Al Van Milligen

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

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

Hedwig Van Milligen

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

Isaac Newton

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

Will Rogers

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

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

Jim Collins
Great by Choice

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

Benjamin Zander, Conductor, Boston Philharmonic

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BUDGET PROCESS

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 April 30th 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 managers, division managers, and supervisors. 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: April 30th 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 DECEMBER	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 FEBRUARY	City Manager and Chief Financial Officer analyze, review and balance capital and operating budget requests and prepare final budget recommendation.
MARCH	City Manager presents draft Policy guidelines and Maximum Property Tax Resolution to City Council for City Council approval.
MARCH APRIL	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.

APRIL

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 April 30 in compliance with State law.

APRIL

MAY

Chief Financial Officer 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.

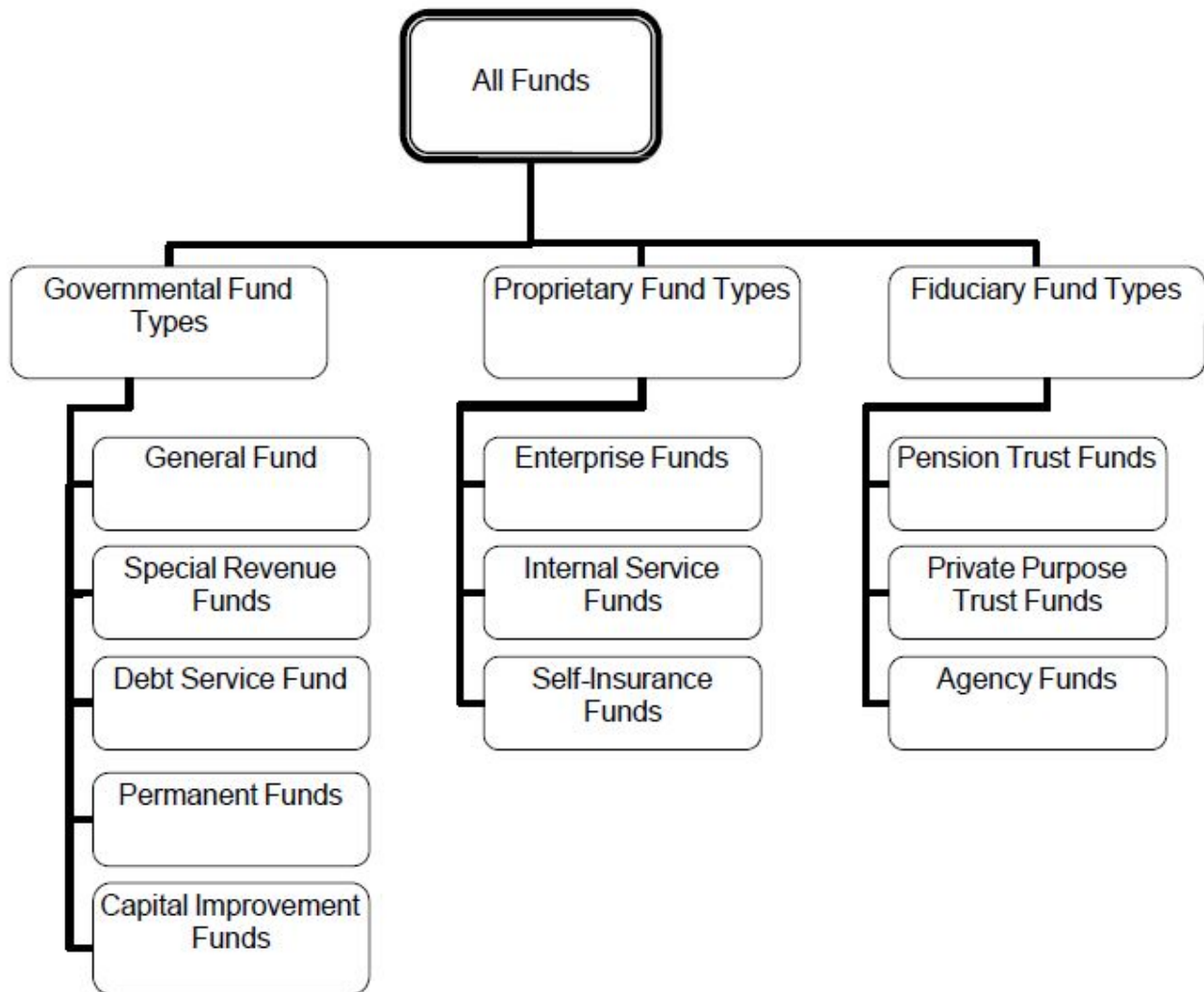
Fiduciary Fund Types (Non-Budgetary)

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									
	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
Department																																						
Airport	X		X																X				X															X
AmeriCorps	X			X																																		
Budget	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																								X	X	X	X	X		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																																					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	X	X	X		X					X	X
Multicultural Family Center	X																			X																		X
Parking											X										X						X											X
Parks	X										X				X				X	X																		X
Personnel	X																								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				X
Recreation	X			X															X	X	X	X																X
Transit	X										X								X	X				X					X									X
Water																												X										X
Water & Resource Recoverv																									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 of revenue, each divided into specific revenue items.

The eight major categories of revenue are as follows:

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

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

Alternative Budget Levels

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

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

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BUDGET IN BRIEF



BUDGET IN BRIEF

The City Council will approve the fiscal year 2025 operating and capital budgets on April 11, 2024. The recommended FY 25 budget is balanced and includes a 5.00% property tax increase to the average homeowner for the City portion of their taxes.

The keys to the City of Dubuque's financial success include a continued growth in assessed property valuation (5.72% in FY 25); efficient operation with a 9.55% 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 \$354,260,757.

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 2025

Various fee increases will be implemented beginning on July 1, 2024. 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, 2024: sewer rates will increase by \$4.68 per month for an average residential customer, water rates will increase by \$3.00 per month for an average residential customer; solid waste collection rates will increase by \$1.55 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 - Golf fee increases to maintain 100% self-support guideline: \$10 increase on all season passes.

Housing Permit Fee Increases - Create a minimum fee for demolition permits to cover the cost of demolition administration: \$75 for a garage with no utilities, \$150 for single and two family dwellings, and \$250 for all others. Also create minimum permit fees to cover the cost of inspections and administration for permits: \$50 for buildings, mechanical, electrical, and plumbing permits. \$10 increase of the permit issuance fee.

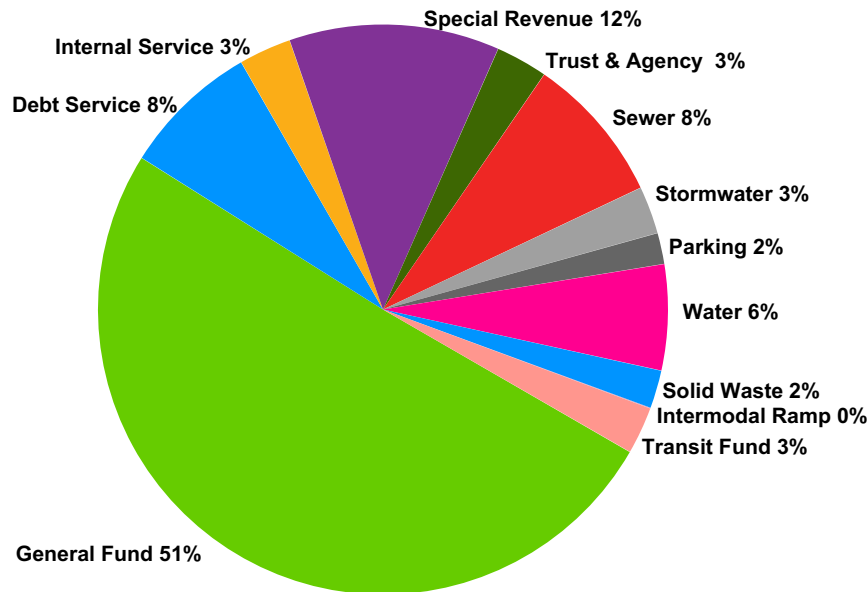
FY25 RECOMMENDED BUDGET

The City's recommended budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2024 through June 30, 2025. 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	\$	174,810,144	CAPITAL	\$	88,753,825
General Fund	\$	88,382,931	General Fund	\$	3,060,000
Special Revenue Funds	\$	20,826,974	Special Revenue Funds	\$	2,912,559
Debt Service Fund	\$	13,597,492	Capital Projects Funds	\$	48,623,937
Enterprise Funds	\$	41,643,688	Enterprise Funds	\$	33,051,123
Internal Service Funds	\$	5,213,104	Internal Service Funds	\$	165,986
Trust & Agency Funds	\$	5,145,955	Trust & Agency Funds	\$	940,220

APPROPRIATED BUDGET BY FUND

The City's total appropriated operating budget of \$174.8 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.

FY25 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 2025. The City's general fund is balanced in 2025.

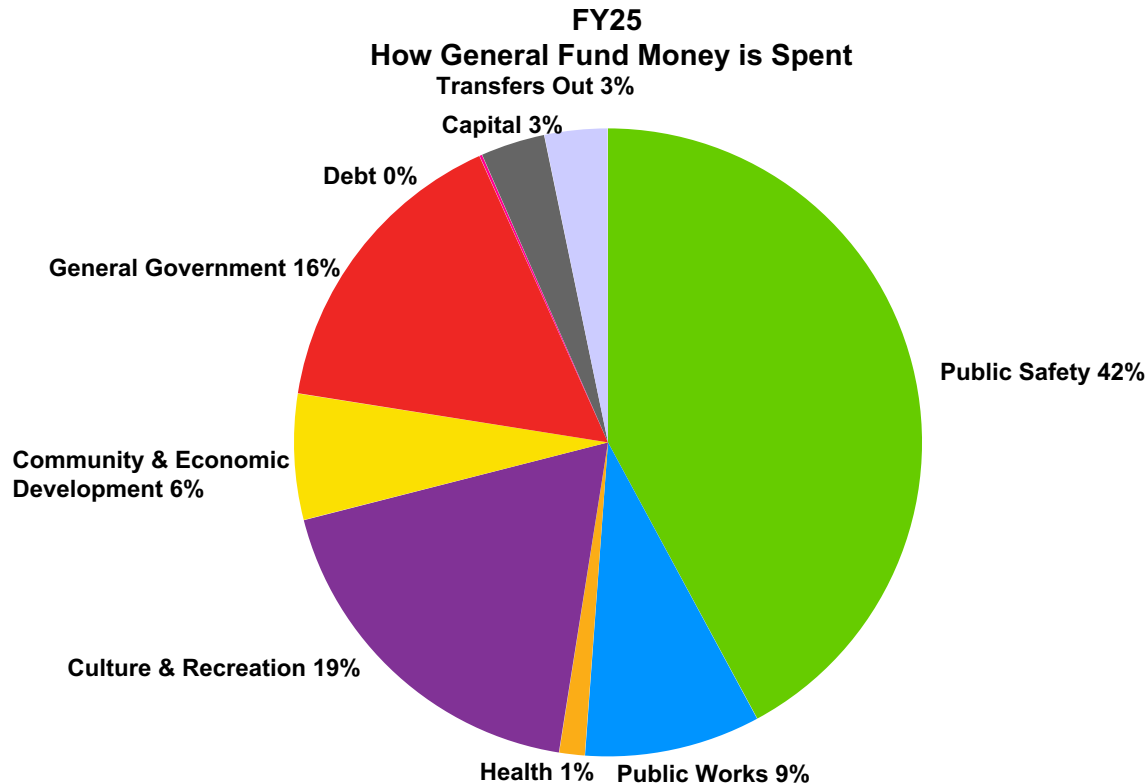
Utility funds are balanced in fiscal year 2025 as a result of rate increases.

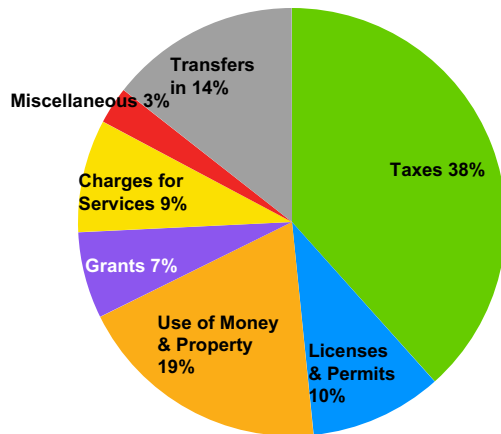
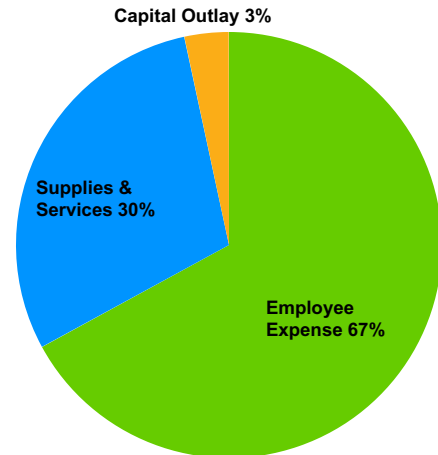
For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section

How General Fund Money is Spent

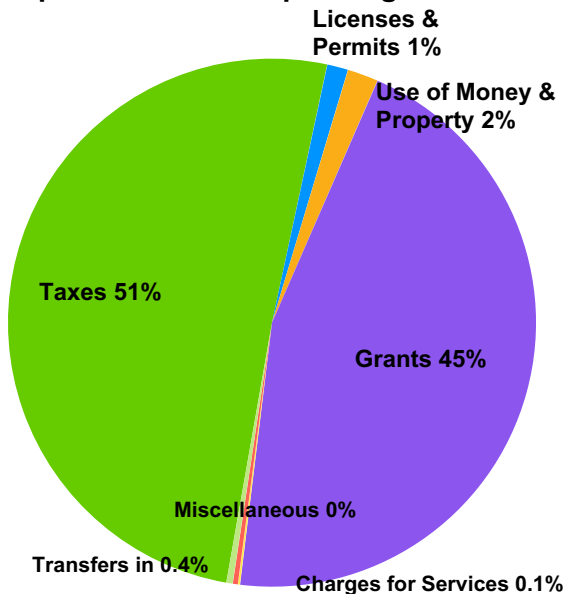
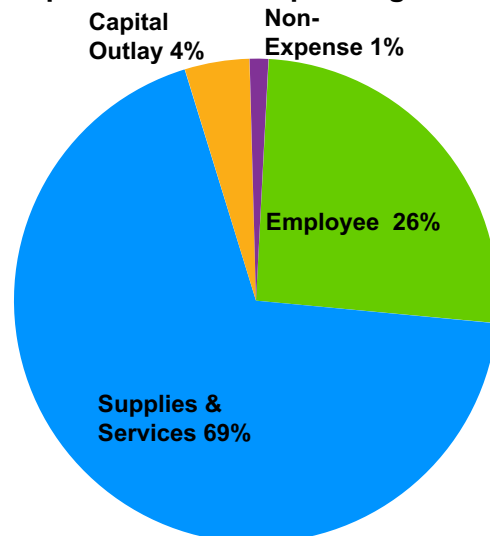
The general fund is the operating fund of the City for general service departments. The general fund has an operating budget of \$88.4 million and a capital budget of \$3.1 million. This fund encompasses the bulk of activities that are traditionally considered basic governmental services such as public safety, culture & recreation, health & social services, and general government.

42.1 %	PUBLIC SAFETY	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
18.5 %	CULTURE & RECREATION	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
15.8 %	GENERAL GOVERNMENT	(city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.)
9.1 %	PUBLIC WORKS	(airport, maintenance of streets, bridges, and sidewalks, snow removal, street cleaning, street lighting, traffic control, etc.)
6.5 %	COMMUNITY & ECONOMIC DEVELOPMENT	(economic development, housing and community development, neighborhood development, planning and zoning, etc.)
3.3 %	TRANSFERS OUT	(to funds other than General Fund)
3.2 %	CAPITAL PROJECTS	(City infrastructure improvements or major equipment purchases)
1.3 %	HEALTH & SOCIAL SERVICES	(community health, health regulation and inspection, human rights, etc.)
0.1 %	DEBT SERVICE	(government capital projects, tax-increment financing [TIF] capital projects)



GENERAL FUND REVENUE & EXPENDITURES**General Fund Operating Sources****General Fund Operating Uses****SPECIAL REVENUE FUNDS**

The special revenue funds have an operating budget of \$20.8 million and a capital budget of \$2.9 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.

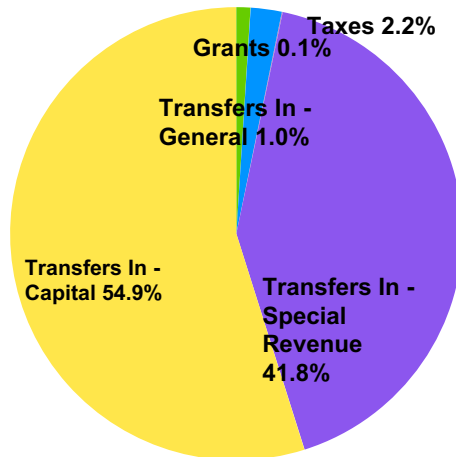
Special Revenue Operating Sources**Special Revenue Operating Uses**

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

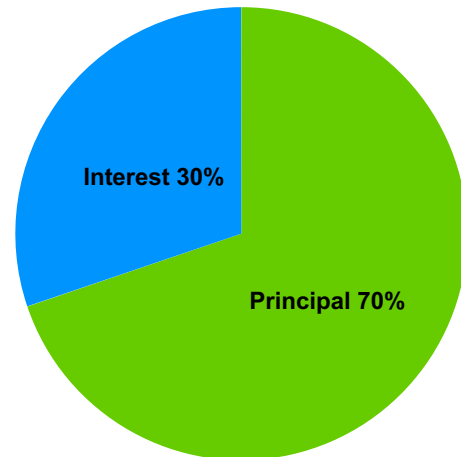
DEBT SERVICE FUND

The debt service fund has an operating budget of \$13.6 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 2025 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 2025 to support general government services total \$9,005,404.

- Sewer Utility \$2,258,392
- Stormwater Utility \$1,982,609
- Parking \$348,163
- Water Utility \$2,148,495
- Solid Waste \$1,670,833
- Landfill \$596,912

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 \$2,213,502 and Garage Service \$2,996,941).

STAFFING CHANGES

The City of Dubuque has 776.22 (FTE) employees budgeted in FY 2025. This represents a net increase of 7.20 FTE's from FY 2024. Since 1981, the city has minimized the number of positions added. The recommended budget provides funding for a net increase of 7.20 FTE's related to general fund departments. Funding has been changed to include the following changes to FTE's:

- The Fire Department had the following changes: added a civilian Fire Inspector +1.0 FTE; added Bureau Chief +1.0 FTE; added Fire Captain +1.0 FTE.
- Airport had the following change: eliminated Marketing Coordinator -0.70 FTE.
- Transportation had the following changes: added Laborer +1.0 FTE; eliminated part-time Laborers -0.55 FTE; increased Dispatcher from 0.1 FTE to 0.5 FTE; added 0.34 FTE to the Parking Meter Checker.
- Engineering had the following changes: added Engineering Technician +1.0 FTE; eliminated Lease Management Intern -0.25 FTE; added Confidential Account Clerk +1.0 FTE, three limited term Engineering Intern positions ended -0.32 each.
- Water & Resource Recovery Center had the following changes: addition of Maintenance Supervisor 0.25 FTE.
- Public Works had the following changes: eliminated Assistant Public Works Director -1.0 FTE; added Fleet Maintenance Procurement Specialist +1.0 FTE; eliminated Stock Clerk -1.0 FTE; part-time Administrative Assistant was changed to full-time +0.33 FTE; added Field Supervisor +1.0 FTE, eliminated Maintenance Supervisor -1.0 FTE, added Lead Landfill Operator.
- Human Resources had the following changes: added a temporary Scanning Intern +0.25 FTE.
- Office of Prosperity and Neighborhood Support had the following change: part-time Administrative Assistant was moved to full-time +0.34 FTE.
- Public Information Office had the following changes: eliminated Communications Assistant -0.50 FTE; added Communications Assistant +1.0 FTE.
- The Finance Department had the following changes: eliminated Finance Director -1.0 FTE; eliminated Budget Director -1.0 FTE; added Finance Manager +1.0 FTE; added Budget Manager +1.0 FTE; eliminated Budget/Financial Analyst -1.0 FTE; eliminated Accountant -1.0 FTE; added Payroll Systems Analyst +1.0 FTE; added Project Manager 0.50 FTE, added Finance Intern positions 1.50 FTE.

Total FTEs FY 2024	769.02
Fire: Fire Captain	+1.00
Fire: Bureau Chief	+1.00
Fire: Fire Inspector	+1.00
Airport: Market Coordinator	-0.70
Transportation: Laborer	+0.45
Transportation: Parking Meter Checker	+0.34
Transportation: Dispatcher	+0.40
Engineering: Engineering Technician	+1.00
Engineering: Lease Intern	-0.25
Engineering: Confidential Account Clerk	+1.00
Engineering: Engineering Intern	-0.32
Engineering: Engineering Intern	-0.32
Engineering: Engineering Intern	-0.32
WRRC: Maintenance Supervisor	+0.25
PW: Assistant PW Director	-1.00
PW: Fleet Maintenance Procurement Specialist	+1.00
PW: Stock Clerk	-1.00
PW: Administrative Assistant	+0.33
PW: Field Supervisor	+1.00

PW: Maintenance Supervisor	-1.00
PW Landfill: Lead Landfill Operator	+1.00
HR: Temporary Scanning Clerk	+0.50
OSPNS: Administrative Assistant	+0.34
PIO: Communications Assistant	-0.50
PIO: Communications Assistant	+1.00
Finance: Finance Director	-1.00
Finance: Budget Director	-1.00
Finance: Finance Manager	+1.00
Finance: Budget Manager	+1.00
Finance: Budget/Financial Analyst	-1.00
Finance: Accountant	-1.00
Finance: Payroll Systems Analyst	+1.00
Finance: Project Manager	+0.50
Finance: Finance Intern	+1.50
Total Recommended FTEs FY 2025	776.22

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

Department/Service	Fiscal Year 2023	Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	FY 2023 FTE's	FY 2024 FTE's	FY 2025 FTE's
Police	\$ 9,366,566	\$ 9,972,425	\$10,612,834	123.66	125.75	125.75
E911	\$ 1,139,972	\$ 1,270,079	\$ 1,324,009	19.53	20.35	20.35
Fire	\$ 7,476,442	\$ 8,229,529	\$ 9,130,817	99.16	101.16	104.16
Office of Equity & Human Rights	\$ 165,482	\$ 268,103	\$ 281,877	2.00	3.00	3.00
Health Services	\$ 476,524	\$ 529,894	\$ 577,381	7.14	7.14	7.14
Parks Division	\$ 1,968,576	\$ 2,145,548	\$ 2,274,090	38.39	39.59	39.59
Civic Center	\$ 21,746	\$ 22,746	\$ 23,974	0.15	0.15	0.15
Conference Center	\$ 21,746	\$ 22,746	\$ 23,974	0.15	0.15	0.15
Recreation	\$ 2,179,624	\$ 2,493,730	\$ 2,673,555	52.80	52.74	52.74
Library	\$ 2,051,200	\$ 2,235,223	\$ 2,371,717	35.15	35.52	35.52
Airport	\$ 1,113,318	\$ 1,198,776	\$ 1,226,274	19.77	20.40	19.70
Transportation Services	\$ 2,555,055	\$ 2,707,003	\$ 2,882,325	53.21	54.01	55.20
Engineering	\$ 2,879,563	\$ 3,109,975	\$ 3,340,025	40.21	40.92	41.71
Water	\$ 1,690,828	\$ 1,846,863	\$ 1,918,881	26.07	27.07	27.07
W&RRC	\$ 1,031,473	\$ 1,231,964	\$ 1,347,665	15.00	17.00	17.25
Public Works	\$ 5,653,693	\$ 6,035,971	\$ 6,296,108	93.43	95.73	96.06
Economic Development	\$ 318,074	\$ 342,819	\$ 368,423	3.75	3.75	3.75
Housing & Community Dev.	\$ 2,516,028	\$ 2,694,018	\$ 2,881,210	35.75	36.00	36.00
Planning Services	\$ 571,327	\$ 620,521	\$ 674,308	8.38	8.38	8.38
Human Resources	\$ 584,987	\$ 615,416	\$ 689,887	7.75	7.75	8.25
Office of Shared Prosperity	\$ 242,348	\$ 282,168	\$ 335,702	3.66	3.66	4.00
Public Information Office	\$ 584,161	\$ 632,510	\$ 709,514	8.25	8.75	9.25
City Council	\$ 81,400	\$ 81,085	\$ 81,400	3.50	3.50	3.50
City Manager's Office	\$ 970,753	\$ 1,015,342	\$ 1,075,242	10.42	10.42	10.42
City Clerk	\$ 249,996	\$ 274,212	\$ 289,832	4.00	4.00	4.00
Finance Department	\$ 1,338,776	\$ 1,664,499	\$ 1,863,476	20.51	23.51	24.51
Legal Department	\$ 613,247	\$ 629,482	\$ 675,751	5.62	5.62	5.62
Information Services	\$ 912,981	\$ 1,039,423	\$ 1,143,644	12.00	13.00	13.00
TOTAL	\$48,775,886	\$53,212,070	\$57,093,895	749.41	769.02	776.21

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 2025 is \$9.92637 per \$1,000 of taxable valuation. It is estimated that a total of \$28,223,481 will be received from property taxes in FY 2025. This is a increase from fiscal year 2024. For FY 2025 there is a 5.00% or \$40.75 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 2025, approximately \$12,927,516 will be received in local option sales tax. This increased 3.18% over FY 2024. Of this amount, 50% is for property tax relief (\$6,463,758), 20% is for City facilities maintenance (\$2,585,503), and 30% is for special assessment relief (\$3,878,255). In 2025 approximately \$3,376,383 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 \$2,375,397 in licenses and permits in FY 2025. Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas & 5% electric). The FY 2025 projection for cable franchise fees is \$508,342 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 \$19,143,084 in FY 2025. 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 \$7,405,579 in FY 2025. Riverfront leases are expected to generate \$4,110,287 in FY 2025.

Intergovernmental Revenue

Intergovernmental revenues are projected to increase 24.49% from FY 2024. The city is estimated to receive \$49,923,475 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 \$54,604,851. 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 \$4,034,034 in FY 2025.

Special Assessments

Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2025, special assessment revenue is estimated at \$3,000.

Miscellaneous Revenue

This category includes internal charges for services, proceeds from bonds, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at \$47,920,111 in FY 2025.

RECOMMENDED CAPITAL IMPROVEMENT PLAN

The City of Dubuque's Capital Improvement Plan (CIP) represents the City's five-year plan for capital improvements and totals \$354,260,757. 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 2025 totals \$88,753,825.

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 2025 totals \$88.8 million. Approximately 42.88% (\$38.1 million) of this will be provided by issuance of new debt, primarily for sewer utility related projects (\$17.7 million) and Greater Downtown TIF related projects (\$9.3 million). Another funding source representing approximately 11.95% 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 2025 capital budget.

The Capital Budget in the Resident's Guide includes a summary by department of all projects planned through FY 2029.

FY25 RECOMMENDED CAPITAL BUDGET HIGHLIGHTS

Department	Project Title	Total City Investment FY2025-FY2029
Police	Public Safety Software	\$ 3,000,000
Fire	Bunk Room Remodel	\$ 1,395,000
Fire	Outdoor Warning Siren Repair/Replace	\$ 159,080
Fire	Fire Station Expansion	\$ 4,773,700
Fire	Training Burn Tower Improvements - County Training Facility	\$ 466,676
Fire	2026 Fire Engine Replacement 1907	\$ 700,000
Fire	2026 Ambulance Replacement (1914)	\$ 400,000
Fire	2027 Fire Engine Replacement (1905)	\$ 750,000
Parks	Low/Mod Income Park Improvements	\$ 750,000
Parks	Reimagine Comiskey	\$ 3,417,000
Parks	Riverfront Pavilion Restoration	\$ 118,000
Parks	Washington Community Gateway	\$ 114,000
Civic Center	Five Flags Building Improvements	\$ 23,454,000
Recreation	Sutton Pool - Operational Projects	\$ 65,000
Conference Center	Roof Restoration	\$ 1,427,000
Conference Center	Public Restroom Remodels	\$ 770,000
Ice Center	New Northwest Corner Service Bar	\$ 241,500
Water	Water Meter Replacement Program	\$ 1,212,650
Water	Water Main Replacement Consent	\$ 971,000
Water	Private Lead Line Replacement	\$ 467,850
Water	Source Water PFAS Reduction Project	\$ 3,050,000
Water	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	\$ 6,500,000
W&RRC	Southwest Arterial Water Main Extension - Highway 20 to English Mill Pump Station	\$ 1,618,527
W&RRC	Water Storage Maintenance Program	\$ 2,500,000
W&RRC	BOD Capacity Upgrades	\$ 1,150,000
W&RRC	High Strength Waste Receiving and Storage	\$ 6,211,100
W&RRC	Industrial Controls Upgrade	\$ 3,000,000
Airport	Reconstruct Taxiway A	\$ 22,518,062
Airport	Terminal Building Modification	\$ 5,000,000
Airport	Taxiway D Extension	\$ 2,940,000
Airport	Taxiway J Improvements	\$ 3,820,600

Department	Project Title	Total City Investment FY2025-FY2029
Airport	Reconstruct General Aviation Apron	\$ 2,000,000
Public Works	Curb Ramp Program	\$ 2,750,000
Public Works	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	\$ 1,426,000
Public Works	Solid Waste Collection Vehicles	\$ 3,406,547
Engineering	General Sanitary Sewer Replacement	\$ 1,575,800
Engineering	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	\$ 4,850,000
Engineering	Old Mill Road Lift Station & Force Main	\$ 23,299,169
Engineering	Catfish Creek Sewershed Interceptor Sewer Improvements	\$ 13,877,212
Engineering	South West Arterial Interchange Sewer Extension	\$ 4,829,838
Engineering	Schmitt Island Sanitary Improvements	\$ 2,640,000
Engineering	Bee Branch Creek Gate & Pump Replacement	\$ 16,838,991
Engineering	Flood Control Maintenance Facility	\$ 3,781,000
Engineering	7th Street Extension to Pine Street	\$ 1,100,000
Engineering	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	\$ 4,647,776
Engineering	14th St Overpass	\$ 39,220,000
Engineering	US 20 - Northwest Arterial Intersection Operational and Capacity Improvements	\$ 5,497,000
Engineering	Development of McFadden Properties - Grading	\$ 8,943,178
Engineering	Development of Graft Properties	\$ 2,217,000
Engineering	Iowa Amphitheater on Schmitt Island	\$ 8,784,961
Engineering	STREETS Traffic Control Project Phase 2	\$ 2,423,500
Engineering	Federal Building Renovation	\$ 9,681,950
Economic Development	Greater Downtown Housing Creation Grant Program	\$ 2,000,000
Transportation	Transit Vehicle Replacement	\$ 4,013,947
Transportation	Smart Parking System	\$ 2,737,000
Transportation	Parking Ramp Major Maintenance Repairs	\$ 10,602,000
Housing	Assistance for Homeownership	\$ 5,143,523
Housing	Washington Neighborhood Home Purchase Program	\$ 1,587,370

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COMMUNITY INFORMATION



Dubuque is Iowa's oldest city and is among the oldest settlements west of the Mississippi River. The first permanent settler to the area was French-Canadian fur trader Julien Dubuque. When he arrived in 1785, the Mesquakie (Fox) Indians occupied the region which included an abundant amount of lead mines. On June 1, 1833, the land was opened for settlement by the United States government under the Black Hawk Purchase Treaty and came to be known as the city of Dubuque.

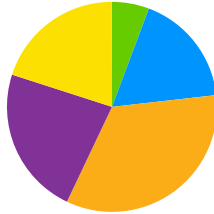
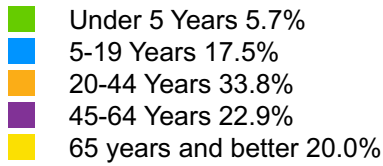
Dubuque has long been a historical and cultural center with its numerous historic sites, architectural Historic Districts with well-preserved buildings and homes, a revitalized main street, history and art museums, live theaters, ballet troupes, a symphony, three private colleges, two seminaries, a Bible 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 an Iowa Thriving Community for using innovative solutions to enhance housing offerings to residents of all income levels, one of the 100 Best Communities for Young People, the Most Livable Small City in the US, an Iowa Great Place, an All-America City five times between 2007 and 2019, and a LEED- Certified City (Leadership in Energy and Environmental Design). Dubuque scored 100 out of 100 on the 2021 Municipal Equality Index, issued by the Human Rights Campaign (HRC), based on the inclusiveness of its laws, policies, and services for lesbian, gay, bisexual, transgender, and queer (LGBTQ) residents. Dubuque is truly a "Masterpiece on the Mississippi."



ACCORDING TO THE 2022 AMERICAN COMMUNITY SURVEY (ACS), THE CITY OF DUBUQUE'S DEMOGRAPHICS INCLUDE THE FOLLOWING:

AGE



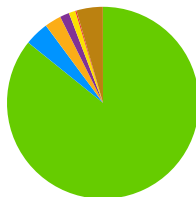
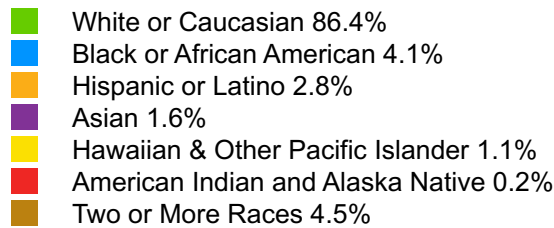
HOUSING

Total Housing Units: 27,271
 Occupied Housing Unites: 25,198
 Housing Occupancy: 92.4%
 Owner-Occupied: 64.8%
 Renter-Occupied: 35.2%

INCOME

Median Household Income: \$63,520
 Median Family Income: \$83,093
 Families in poverty: 10.4%
 Individuals in poverty: 13%
 Children in poverty: 15.7%

RACE



POPULATION

Total Population: 59,315
 Female Population: 51.2%
 Male Population: 48.8%
 Average Household Size: 2.20
 Family Households: 59.1%
 Non-Family Households: 40.9%
 Average Family Size: 2.87
 Median Age: 37.9 years

DUBUQUE'S LOCATION

Situated at the intersection of Iowa, Illinois, and Wisconsin, the community of Dubuque 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 is the second-busiest airport in Iowa and serves travelers with seasonal service through Avelo Airlines and unscheduled service on Sun Country Airlines. Local and transient general aviation aircraft of all types take advantage of a great central location including the University of Dubuque Aviation Flight Program, Civil Air Patrol, Experimental Aircraft Association, and Key City Flyers, to name a few



Land Area: 33.0 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.

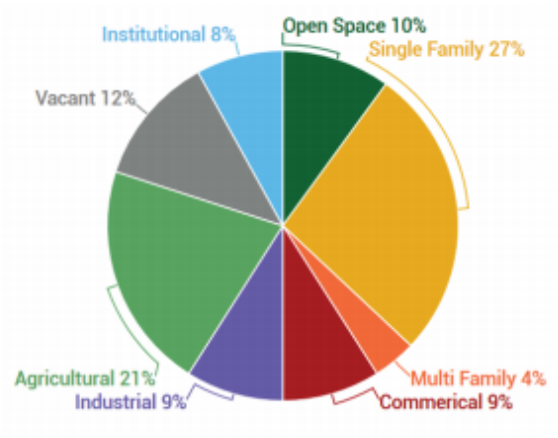
Current Zoning

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



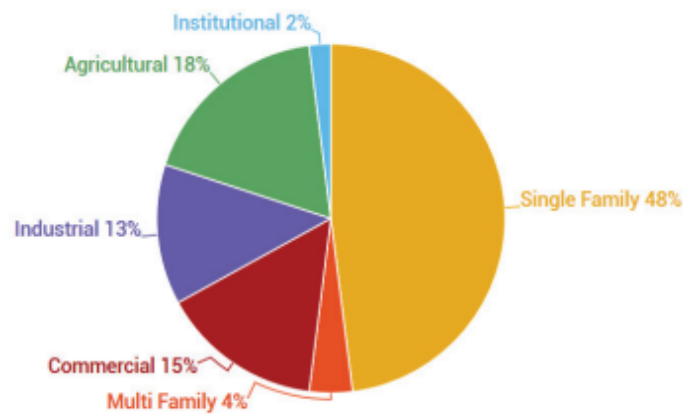
10% Open Space (1,777 Acres)	9% Industrial (1,438 Acres)
27% Single Family (4,661 Acres)	21% Agricultural (3,529 Acres)
4% Multi Family (694 Acres)	8% Institutional (1,286 Acres)
9% Commercial (1,507 Acres)	12% Vacant (2,110 Acres)

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 (8,105 Acres)	13% Industrial (2,253 Acres)
4% Multi Family (636 Acres)	2% Institutional (314 Acres)

Total Acres: 17,003

(Note: Total Acres excludes roads and river.)

SERVICES PROVIDED BY THE CITY OF DUBUQUE

Airport	Library
Ambulance & EMS	Licenses & Permits
Animal Control	Marina
Arts & Culture	Parking
Building Permits	Parks
Campground	Planning & Zoning
Civic Center	Police
Conference Center	Recreation
Community Development	Sanitary Sewer
Economic Development	Sidewalks
Emergency Communications/911	Snow & Ice Control
Emergency Notifications	Street Maintenance
Fire/Rescue	Stormwater Management
Golf Course	Transit
Health Services	Trash & Recycling
Historic Preservation	Utility Billing
Housing	Water
Human Rights	Wastewater

RECREATION OPPORTUNITIES

53 parks with 1,246 acres
31 park shelters
15 tennis courts
9 pickle ball courts
6 combination volleyball/pickle ball courts
22 restroom buildings
4 accessible fishing piers
3 skate parks
1 pet park
288 units of play equipment
1 disc golf course
1 in-line hockey rink
10 softball fields
1 all-inclusive baseball field
1 baseball field
4,500 street trees
56 miles of on/off street trails
1,000 picnic tables
7 basketball courts
4 half basketball courts
2 amphitheaters
17 horseshoe pits



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, the Julien Dubuque International Film Festival (JDIFF), 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 \$1.1 billion of public and private investment since 1985.

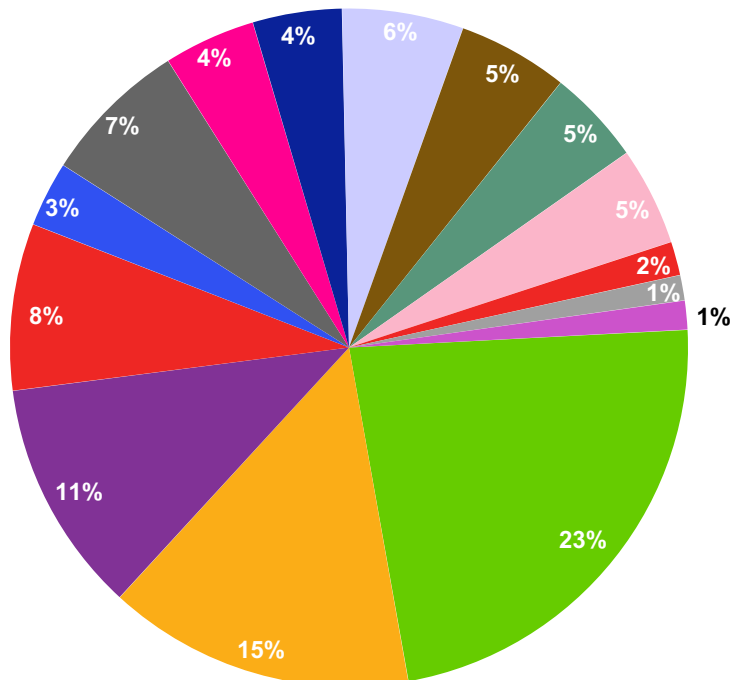
According to the latest data from Iowa Workforce Development (January 2024), Dubuque's employment is at 60,300. Dubuque County's unemployment rate for January 2024 is 3.7% while Iowa's rate was 3% and the nation's is 3.7%.

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

TOP EMPLOYERS	
Employer	Employees
John Deere *	2,810
Dubuque Community School	2,000
MercyOne Medical Center	1,460
Medical Associates	1,069
Hodge	1,034
Cottingham & Butler	851
City of Dubuque	673
Unity Point	589
Medline	575
Rainbo Oil Company	506
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
County Resource Enhancement and Protection Act (REAP) Committee
Dubuque County Early Childhood Board
Dubuque County Emergency Management Commission
Dubuque Initiatives
Dubuque Main Street
Dubuque Metropolitan Area Solid Waste Agency
National League of Cities AI Advisory Committee
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)
Pre-Disaster Mitigation Plan Committee (PDMP)
River Valley Initiative Foundation Board of Directors
Federal Communications Commission Intergovernmental Advisory Committee



City of Dubuque Boards and Commissions

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

Airport Commission

Airport Zoning Commission

Airport Zoning Board of Adjustment

Arts and Cultural Affairs Advisory Comm.

Building Code Advisory and Appeal Board

Catfish Creek Watershed Management Authority

Cable TV Commission

Civic Center Commission

Civil Service Commission

Community Development Advisory Comm.

Equity and Human Rights Commission

Historic Preservation Commission

Housing Appeals and Mediation Board

Housing Commission

Housing Trust Fund Advisory Committee

Investment Oversight Commission

Library Board of Trustees

Long Range Planning Advisory Commission

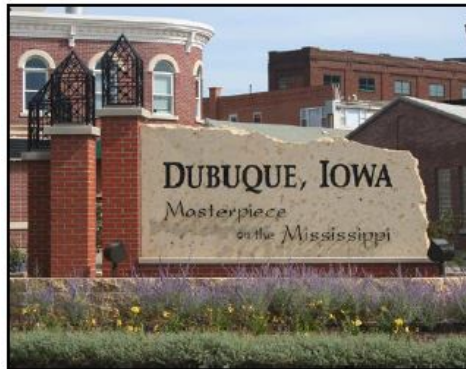
Parks and Recreation Advisory Commission

Resilient Community Advisory Commission

Transit Advisory Board

Zoning Advisory Commission

Zoning Board of Adjustment



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BUDGET OVERVIEWS

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2023-2025

DUBUQUE CITY COUNCIL GOALS & PRIORITIES



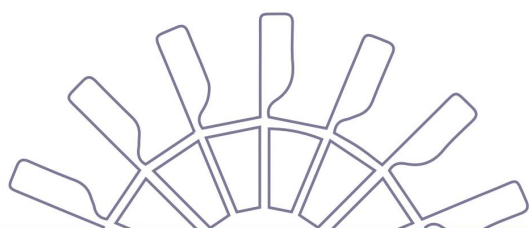
LOOKING AHEAD

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 2023-2025 policy agenda as well as in-progress projects and capital projects for 2023-2025.

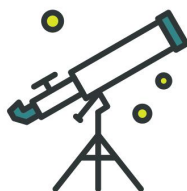
FIVE-YEAR GOALS: 2023 - 2025

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



2038 VISION STATEMENT

Dubuque 2038 is a sustainable and resilient city, an inclusive and equitable community where ALL are welcome. Dubuque 2038 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.

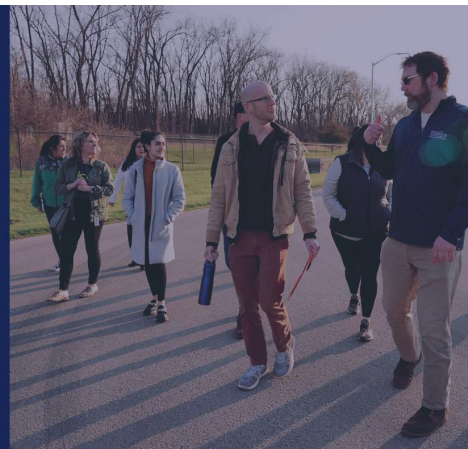


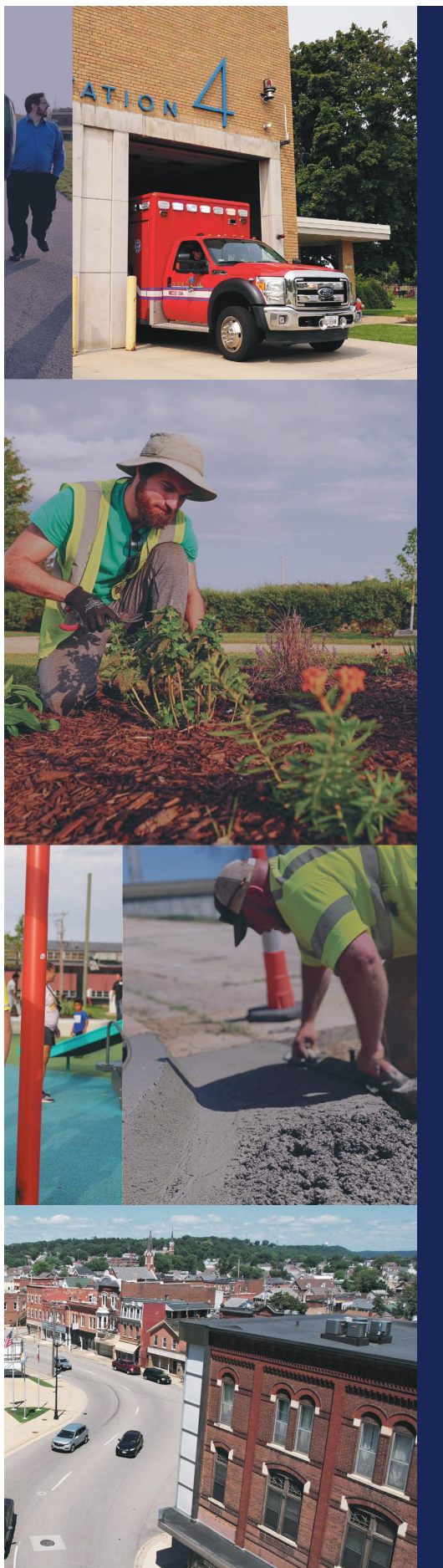
POLICY AGENDA

TOP PRIORITIES & HIGH PRIORITIES

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.

www.cityofdubuque.org/citycouncil





2023 - 2025 TOP PRIORITIES *(in alphabetical order)*

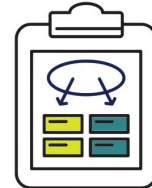
- Air Service: Future Strategy & Action Plan
- City Workforce Retention & Attraction
- Comprehensive Study of Fire Station Locations and Staffing
- Police Department Full Staffing
- Street Maintenance & Rehabilitation Program

2023 - 2025 HIGH PRIORITIES *(in alphabetical order)*

- Bee Branch Detention Basin Pump Replacement
- Catfish Creek Sanitary Sewer Project Pump Station
- Central Avenue Corridor Revitalization Plan
- Leveraging Federal & State Infrastructure Grant Programs
- RAISE Grant & Matching Funds for Construction (14th St. Railroad Overpass and Elm St. and 16th St. Corridor Complete Streets)

MANAGEMENT IN PROGRESS & MAJOR PROJECTS

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.

VIBRANT COMMUNITY

MANAGEMENT IN PROGRESS

- Comprehensive Police Transparency: Annual Report
- Diversity, Equity, and Inclusion City Action Plan: Departmental Action Plans
- Emergency Communications Accreditation
- Emergency Communications Center: Reassess Funding, Relocation to 2900 Chavenelle
- Equitable Fines and Fees Reform
- Fire/Police Culture Action Plan: Development and Implementation
- Food Insecurity: Report and City Actions
- Historic Federal Building: Police Satellite Location
- License Plate Reader Cameras: Installation
- Traffic and Security Cameras Deployment

FINANCIALLY-RESPONSIBLE, HIGH-PERFORMANCE CITY ORGANIZATION

MANAGEMENT IN PROGRESS

- Downtown City Facilities/Workspace Analysis and Plan
- Enterprise Asset Management System
- Enterprise Resource Planning (ERP) Software Implementation
- Federal and State Legislative Advocacy Agenda and Priorities for 2024
- Human Resource Information System/Payroll: RFP and Implementation
- Human Resources Modernization
- Organizational Culture: Continuous Improvement

MAJOR PROJECTS

- Data Center Relocation
- Engine House #1 Remodel Project

ROBUST LOCAL ECONOMY

MANAGEMENT IN PROGRESS

- Childcare Initiative Strategy and City Actions
- City Economic Development and Incentives: Policies, Processes, and Practices
- Developers Round Table
- Development Process Streamlining
- Field of Dreams: Next Steps for City
- Job Fair: Implementation and Report
- Low/Moderate Income Small Businesses Grants
- Minority- and Women-Owned Business Enterprise Procurement Policy, Process Revision, & Recruitment
- Poverty Prevention and Reduction Plan Implementation
- River Cruise Infrastructure: Environmental Studies/Permitting
- Sports Tourism Development: Response to Opportunities

LIVABLE NEIGHBORHOODS & HOUSING

MANAGEMENT IN PROGRESS

- Imagine Dubuque: Annual Update Report
- Multicultural Family Center Youth Programs Expansion
- Multi-Tiered Housing Inspection Program
- Neighborhood Associations Toolkit
- Safe Housing: Housing Inspection Program Enhancements and Software
- Truck Route Ordinance
- Unified Development Code Update

SUSTAINABLE ENVIRONMENT

MANAGEMENT IN PROGRESS

- Electric Bus Implementation
- Electric Fuel Excise Rate Ordinance Adoption
- Emerald Ash Borer Response
- Odor Reduction Analysis and Report
- Pollinator Habitat in Park System
- Sewer System Infrastructure Asset Master Plan

MAJOR PROJECTS

- Lead Water Service Line Replacement
- Supervisory Control And Data Acquisition (SCADA) System Overhaul
- Water Main Extensions – Southwest Arterial

CONNECTED COMMUNITY

MANAGEMENT IN PROGRESS

- Central Avenue Traffic Corridor Study
- Community Broadband Expansion Project
- Neighborhood Speeding Mitigation: Direction and Enforcement
- Roundabout Policy
- Smart Parking and Mobility Study
- Traffic Signal Synchronization/STREETS Program

MAJOR PROJECTS

- Fiber Connections to Additional City Locations Project
- Chaplain Schmitt Island Trail Connector Project
- Connection to Data Center Project
- East/West Corridor Roundabouts: Environmental Clearance
 - a. University/Pennsylvania: Design
 - b. University/Asbury: Design
 - c. University/Loras: Design
- Kerper Boulevard Roundabout Project
- RAISE Planning Grant for Design
 - a. Elm and 16th Street Project
 - b. 14th Street Overpass Project
- Southwest Arterial Intelligent Transportation System (ITS) Project

DIVERSE ARTS, CULTURE, PARKS, & RECREATION EXPERIENCES & ACTIVITIES

MANAGEMENT IN PROGRESS

- Arts and Culture Master Plan: Revised Community Engagement Strategy Adoption
- Arts Operating Grants Review and Funding
- Comiskey Park Upgrades: Phase 2
- Comprehensive Parks Master Plan

MAJOR PROJECTS

- Eagle Valley Subdivision Park
- English Ridge Subdivision Park
- Five Flags Center Short-Term Improvements
- Jackson Park Restrooms
- Westbrook Subdivision Park

PARTNERSHIP FOR A BETTER DUBUQUE

MANAGEMENT IN PROGRESS

- City Life in Spanish: Implementation

LINKING LONG- AND SHORT-TERM GOALS

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	All Fire Stations- Tuck Pointing, Sealing & Exterior Maintenance	Fire
	SCADA & Communications Infrastructure Improvement	Water
	Water Main Replacements- Streets	Water
	Third Pressure Zone Connection (from Tanzanite Drive to Olympic Heights Pump Station)	Water
	Southwest Arterial Water Main Extension- Hwy 20 to English Mill Pump Station	Water
	Vehicle #4911 Tandem Dump Truck Replacement	Water
	Water Storage Maintenance Program	Water
	Facility Management Plan Update	Water & Resource Recovery Center
	High Strength Waste Receiving and Storage	Water & Resource Recovery Center
	Reconstruct Taxiway Alpha	Airport
	Terminal Building Modification	Airport
	Terminal Building Exit Lane Modification	Airport
	Update Airport Pavement Management System	Airport
	Westside Airfield Development	Airport
	Taxiway D Extension	Airport
	Asphalt Pavement Repair/T-Hangar Apron Rehabilitation	Airport
	Corporate Hangar Facilities Maintenance	Airport
	Taxiway J Improvements	Airport
	Reconstruct General Aviation Apron	Airport
	Extend Runway 18/36	Airport
	58,000 Gross Vehicle Weight Dump Truck Replacement	Public Works
	44,000 Gross Vehicle Weight Truck Replacement	Public Works
	Sanitary Sewer Extensions to Unsewered Developments	Engineering
	Sanitary Sewer Extensions- Existing Development, Pre-Annexation and Annexation Agreements	Engineering
	Dubuque Industrial Center Chavenelle Sewer Extension to Pennsylvania	Engineering
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	Engineering
	SWA Middle Interchange Sewer Extension	Engineering
	Schmitt Island Sanitary Improvements	Engineering
	Dubuque Industrial Center McFadden Farm- South Heacock Road Construction	Engineering
	14th Street Overpass	Engineering
	Development Dubuque Industrial Center: Crossroads	Engineering
	Development of McFadden Properties- Grading	Engineering
	Development of Graf Properties	Engineering
	ABC Supply Building Deconstruction	Engineering

Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Incremental Development and Small Business	Engineering
	Storefront Establishment Coaching	Economic Development
	Workforce Development	Economic Development
	Low Income Small Business Grant	Economic Development

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Vibrant Community: Healthy and Safe	Public Safety Software	Police
	Outdoor Warning Siren Repair/Replace	Fire
	Fire Station Expansion/Relocation	Fire
	Zoll Cardiac Monitors	Fire
	Training Burn Tower Improvements- County Training Facility	Fire
	Fire Station Generators	Fire
	Portable Radio Replacements	Fire
	Street Camera Installation	Engineering
	Federal Building Renovation	Engineering
	Downtown ADA Assistance	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Livable Neighborhoods and Housing: A Great Place to Live	Washington Community Gateway	Parks
	Curb Replacement Program	Public Works
	Drain Tile Program	Engineering
	Trygg Storm Sewer Extension	Engineering
	Cater Road and Westmore Storm Sewer Extension	Engineering
	Street Construction General Repairs	Engineering
	Central Avenue Corridor Streetscape Master Plan Implementation Improvements 11th-22nd Street	Engineering
	Sidewalk Program Related to Curb and Catch Basin Replacements	Engineering
	3rd Street Overpass Sidewalk Replacement Project	Engineering
	Decorative Concrete Maintenance Program	Engineering
	Stone Retaining Walls	Engineering
	Street Light Replacement and New Installation	Engineering
	Grandview Street Light Replacement	Engineering
	Greater Downtown Housing Creation Grant	Economic Development
	Downtown Rehabilitation Grant Program- Includes Central Avenue, Historic Millwork District, and Washington Neighborhood	Economic Development
	Green Space HMD	Economic Development
	Central Avenue Housing Forgivable Loan	Economic Development
	Assistance for Homeownership	Housing
	Washington Neighborhood Homebuyer Program	Housing
	Homeowner Rehabilitation Program	Housing
	First-Time Home Buyer Program	Housing
	Lead and Healthy Homes Grant	Housing
	Healthy Homes Production Grant	Housing
	Older Adult Home Modification Program	Housing

LONG-TERM GOAL	SHORT-TERM GOAL	DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Bunk Room Remodel	Fire
	Administration Office Update	Fire
	Station 6 Roof Replacement & Stairwell Addition	Fire
	2025 Fire Boat Replacement	Fire
	2026 Fire Engine Replacement #1907	Fire
	2026 Ambulance Replacement #1914	Fire
	2027 Fire Engine Replacement #1905	Fire
	Bunker Building Remediation	Parks
	Five Flags Building Improvements	Civic Center
	Boiler Replacement	Civic Center
	Roof Restoration	Conference Center
	Dishwasher and Water Softener Replacement	Conference Center
	Public Restroom Remodels	Conference Center
	Locker Room Ventilation Replacement	Ice Center
	Roof Replacement	Ice Center
	Northwest Corner Service Bar	Ice Center
	Water Meter Product Replacement Program	Water
	Water Distribution Master Plan	Water
	Generators- Park Hill & Mt. Caramel Pump Stations	Water
	Water Treatment Plant Roof Replacement	Water
	HVAC Replacement	Recovery Center
	Industrial Controls Upgrade	Recovery Center
	Asphalt Milling Program	Public Works
	ADA Curb Ramp Program	Public Works
	Concrete Street Section Repair Program	Public Works
	Mechanical Sweeper Replacement	Public Works
	Backhoe Loader Purchase	Public Works
	Wheel Loader Purchase	Public Works
	Sign Truck, Crane, Welder Replacement	Public Works
	Aerial Bucket Truck Replacement #3230	Public Works
	Combination Jet/Vac Sewer Maintenance Truck	Public Works
	Sanitary Sewer Root Foaming	Public Works
	Solid Waste Collection Vehicles	Public Works
	Heavy Vehicle Maintenance Lift Replacement	Public Works
	Landfill Cell 9 Abutment Phase 2	Public Works
	Tractor Replacement	Public Works
	Wheel Loader Replacement	Public Works
	Landfill Dozer Rebuild	Public Works
	Landfill Compactor Rebuild	Public Works
	Landfill Gas System Air Compressor Replacement	Public Works
	Landfill Permit Renewal Project	Public Works
	Landfill Plan Updates	Public Works
	Landfill Title V (Emission) Permit Renewal	Public Works
	Landfill Cell 10 Permitting	Public Works
	Landfill Detention Basin Cleanout	Public Works
	Landfill Tarpomatic Replacement	Public Works
	Landfill Half Ton Truck Replacement	Public Works
	Landfill UTV Replacement	Public Works
	Landfill Batwing Replacement	Public Works
	Assessment	Engineering
	Reconstruction	Engineering
	Outfall Manhole Reconstruction	Engineering
	King Street Sanitary Sewer Reconstruction	Engineering
	City Hall Tuck Pointing and Foundation Wall Repairs	Engineering
	Port of Dubuque Parking Lot Resurfacing	Transportation Services
	Smart Parking System Implementation	Transportation Services
	Municipal Parking Lot Maintenance	Transportation Services
	Port of Dubuque Ramp- Major Maintenance	Transportation Services
	Parking Ramp Major Maintenance Repairs	Transportation Services
	City-Wide Computer and Printer Replacements	Information Technology
	Network Switch Replacement	Information Technology

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Sustainable Environment: Preserving and Enhancing Natural Resources	HVAC Replacement at Fire Headquarters 11 West 9th Street	Fire
	Water Main Replacements- Sanitary Sewer/Consent Decree Program	Water
	Public Lead Line Water Main Replacement	Water
	Wells, Well Field, and Water Transmission Piping Repair and Rehabilitation Program	Water
	Private Lead Line Replacement Program	Water
	Water Treatment Boiler Replacements	Water
	Source Water PFAS Reduction Project- Deep Well	Water
	Source Water PFAS Reduction Project- Granular Activated Carbon Filter Rehabilitation	Water
	Creek Crossing Restoration	Water
	Lift Station SCADA Upgrades	Water & Resource Recovery Center
	Bar Screen Replacement	Water & Resource Recovery Center
	BOD Capacity Upgrades	Water & Resource Recovery Center
	Nutrient Reduction Improvements	Water & Resource Recovery Center
	Gas Field Well Leachate Pump	Public Works
	Landfill Alternative Energy Project	Public Works
	Landfill Organics Management Project	Public Works
	Landfill Waste Minimization Grant	Public Works
	Landfill Website Redesign	Public Works
	Storm Sewer- General Replacements	Engineering
	Storm Sewer Improvement/Extensions	Engineering
	Stormwater Infiltration & Inflow Elimination Program	Engineering
	Storm Sewer Outlet Repairs	Engineering
	Catch Basin Reconstruction	Engineering
	Bee Branch Gate & Pump Replacement Project	Engineering
	Flood Control Maintenance Facility	Engineering
	North End Storm Sewer Improvements	Engineering
	Windsor Storm Extension (Buena Vista to Strauss)	Engineering
	University Avenue Storm Sewer Reconstruction	Engineering
	Northwest Arterial Detention Basin Improvements	Engineering
	Cedar Cross Road Storm Sewer Construction (Street Program)	Engineering
	Century Drive Storm Sewer Reconstruction (Street Program)	Engineering
	Embassy West Storm Sewer Improvements	Engineering
	Auburn & Custer Storm Sewer Reconstruction	Engineering
	Dubuque Industrial Center Crossroads Sanitary Sewer Extension	Engineering
	General Sanitary Sewer Replacement	Engineering
	Sanitary Sewer Lining Program	Engineering
	Manhole Replacement/Rehabilitation Program	Engineering

Sustainable Environment: Preserving and Enhancing Natural Resources	Hempstead Sanitary Sewer Reconstruction	Engineering
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	Engineering
	Abbott & Cottage Sanitary Sewer Reconstruction	Engineering
	Harvard Street Sanitary Sewer Reconstruction	Engineering
	Brunswick Sanitary Sewer	Engineering
	Old Mill Road Lift Station & Force Main	Engineering
	Catfish Creek Sewershed Interceptor Sewer Improvements	Engineering
	Southgate Sanitary Sewer Reconstruction	Engineering
	Auburn and Custer Pavement	Engineering
	Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance	City Manager's Office

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Diverse Arts, Culture, Parks and Recreation: Experiences and Activities	Hawthorne Street Boat Ramp Repair	Public Works
	Iowa Amphitheater on Schmitt Island	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology Infrastructure and Mobility	Pavement Marking Project	Engineering
	East-West Corridor Capacity Improvements	Engineering
	Pavement Rehabilitation- Concrete Street Repair, Mill and Asphalt Resurfacing	Engineering
	Pine Street Extension from 7th to 9th	Engineering
	Wildwood Drive Bridge Replacement	Engineering
	US Highway 20-Northwest Arterial Intersection Operational and Capacity Improvements	Engineering
	Sidewalk Inspection Program- Assessable	Engineering
	Sidewalk Program- City-Owned Property	Engineering
	Bridge Repairs and Maintenance	Engineering
	Bee Branch Creek Trail: 16th to 19th	Engineering
	Signalization Program	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology Infrastructure and Mobility	Traffic Signal Mastarm Retrofit	Engineering
	Traffic Signal Interconnect Conduit Replacement	Engineering
	Traffic Signal Controller Replacement	Engineering
	Street Lighting and Traffic Signal Knockdown/ Insurance	Engineering
	Traffic Signal Battery Backup	Engineering
	Traffic Signal Intersection Reconstruction	Engineering
	STREETS Traffic Control Project Phase 1	Engineering
	STREETS Traffic Control Project Phase 2	Engineering
	Traffic Signal Network Communications Program	Engineering
	ITS Traffic Control Equipment	Engineering
	Traffic Signal Vehicle Detection Conversion	Engineering
	Fiber Infrastructure Management System	Engineering
	Broadband Acceleration and Universal Access	Engineering
	Vehicle Replacement	Transportation Services

**CITY OF DUBUQUE
FISCAL YEAR 2025 RECOMMENDED BUDGET
FACT SHEET**

Total Budget	\$263,563,969	10.96% more than FY 2024
Operating Budget	\$174,810,144	8.59% more than FY 2024
Capital Budget	\$88,753,825	15.94% more than FY 2024
City Tax Asking	\$28,223,481	6.01% more than FY 2024
City Tax Rate	\$9.92638 per \$1,000	0.25% more than FY 2024
Taxable Valuation	\$2,837,887,310	5.71% more than FY 2024
TIF Increment Valuation	\$642,510,783	45.47% more than FY 2024
Tax Rate Change	0.25%	

Impact on Property Owners (City Taxes Only)

Residential = 5.00%	Commercial = 25.55%	Industrial = 3.89%
\$40.75	\$850.63	\$187.33

Adopted Fee Adjustments

Sanitary Sewer	9% rate increase effective July 1, 2024
Water	12% rate increase effective July 1, 2024
Stormwater	15.00% rate increase effective July 1, 2024
Solid Waste	9.00% rate increase effective July 1, 2024
Recreation	Golf fee increase to maintain 100% self-support guideline: \$10 increase on all season passes.
Housing	Established a minimum fee for demolition permits to cover the cost of demolition administration: \$75 for a garage with no utilities, \$150 for single and two family dwellings, and \$250 for all others. Also created minimum permit fees to cover the cost of inspections and administration for permits: \$50 for buildings, mechanical, electrical, and plumbing permits. \$10 increase of the permit issuance fee.

Positions

	<u>Full-Time Equivalent Changes</u>	<u>Full-Time Equivalent</u>
All Funds	7.20	776.22*

* Included Full Time employees (656.88), Part Time employees (60.98), and Seasonal (58.36)

SUMMARY OF TOTAL REVENUE AND EXPENDITURES - ALL BUDGETED FUNDS

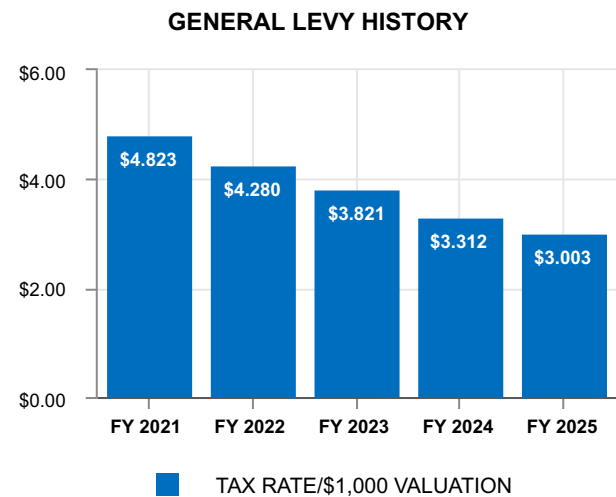
Revenues/Sources	FY 2023 Actual		FY 2024 Adopted		FY 2025 Recomm'd Budget
Taxes	\$	61,897,972	\$	61,384,011	\$ 70,574,136
Licenses and Permits	\$	2,083,805	\$	2,167,043	\$ 2,375,397
Use of Money and Property	\$	19,181,523	\$	18,109,883	\$ 19,143,084
Intergovernmental	\$	42,563,592	\$	40,102,632	\$ 49,923,475
Charges of Services	\$	46,130,434	\$	61,398,710	\$ 58,638,885
Special Assessments	\$	235,023	\$	115,000	\$ 3,000
Miscellaneous	\$	9,813,999	\$	10,459,292	\$ 9,858,867
Subtotal Revenues	\$	181,906,348	\$	193,736,571	\$ 210,516,844
Other Financing Sources:					
Proceeds from Bonds	\$	1,651,152	\$	25,945,282	\$ 38,061,244
Transfers In	\$	27,398,934	\$	40,819,033	\$ 40,357,689
Beginning Fund Balance	\$	97,985,722	\$	91,722,401	\$ 66,511,504
Total Available Resources	\$	308,942,156	\$	352,223,287	\$ 355,447,281
Expenditures/Uses					
Public Safety	\$	33,957,732	\$	36,714,028	\$ 39,711,962
Public Works	\$	14,922,255	\$	14,566,376	\$ 16,923,823
Health and Social Services	\$	992,668	\$	1,270,448	\$ 1,351,733
Culture and Recreation	\$	15,614,549	\$	16,757,148	\$ 18,070,634
Community and Economic Development	\$	17,060,963	\$	17,152,625	\$ 17,635,316
General Government	\$	12,197,898	\$	13,945,336	\$ 15,719,806
Business Type	\$	32,582,162	\$	34,884,753	\$ 38,617,689
Debt Service	\$	23,692,147	\$	25,693,562	\$ 26,779,181
Capital Improvement Projects	\$	38,800,447	\$	76,554,143	\$ 88,753,825
Subtotal Expenditures	\$	189,820,821	\$	237,538,419	\$ 263,563,969
Other Financing Uses:					
Transfers Out	\$	27,800,336	\$	40,819,033	\$ 39,787,374
Ending Fund Balance	\$	91,320,999	\$	73,865,835	\$ 52,095,938
Total Uses and Fund Balance	\$	308,942,156	\$	352,223,287	\$ 355,447,281

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 2025, the total tax collection of \$28,223,481 is a 6.01% increase as compared to FY 2024. The total tax collection includes \$10,276 for agricultural land. The overall levy is made up of five parts as described below.

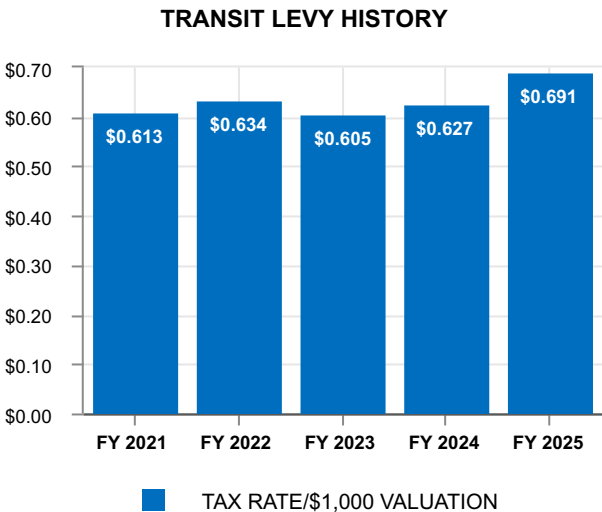
GENERAL LEVY HISTORY



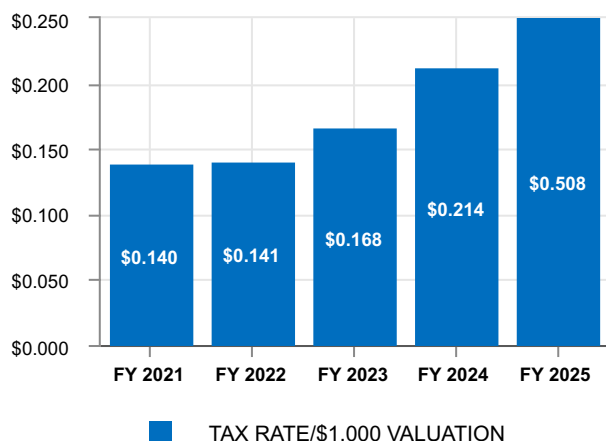
The **General Levy** for the general fund is limited by the State of Iowa to \$8.10 per \$1,000 of assessed valuation in any tax year, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2025 is just \$3.00259, which is down from \$3.31230 the year before. 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 \$5.17/\$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 2025 levy of 0.691180 cents will generate \$1,961,488 which is a 18.53% decrease from FY 2024.

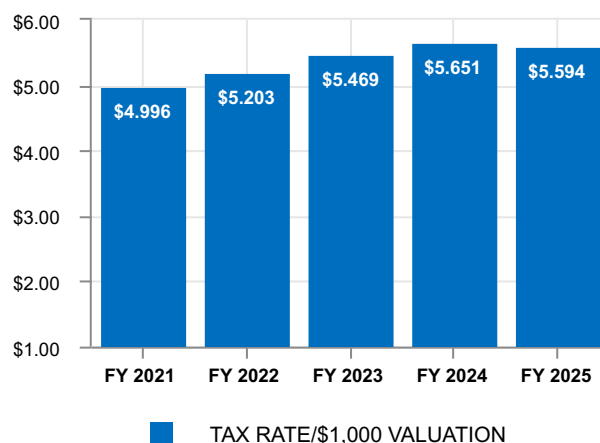


TORT LIABILITY LEVY HISTORY

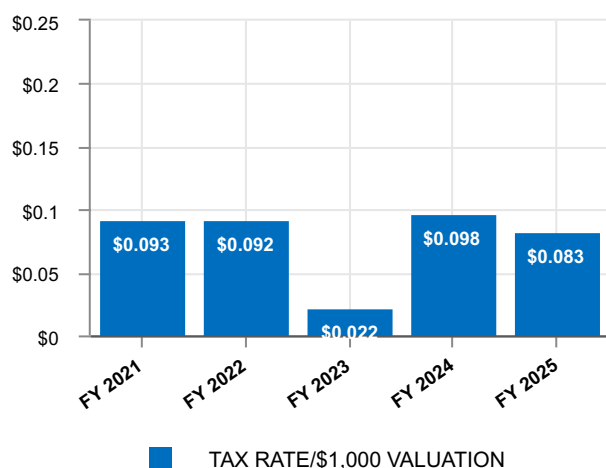


The **Trust and Agency Levy** is available for payroll benefit costs (as defined by the City Finance Committee) including Retirement (IPERS), Municipal Fire and Police Retirement (MFPSI), Police Pensions, Social Security/Medicare, Police and Fire medical costs, Health Insurance, Worker's Compensation, Life Insurance, and Unemployment. The total payroll benefit costs allowable in this levy are \$16.0 million. The trust and agency levy has increased to \$5.594 in FY 2025.

TRUST & AGENCY LEVY HISTORY



DEBT SERVICE LEVY HISTORY



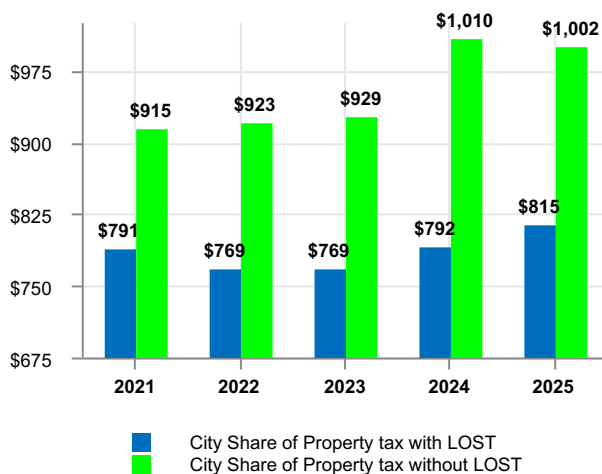
The final portion of the levy is for **Debt Service**. This levy is restricted to General Obligation (GO) bond debt and judgments. The City of Dubuque has a GO bond issuance for the replacement of fire trucks and an ambulance issued in FY 2011 for \$1,355,500 and a franchise fee judgment bond issued in FY 2016 for \$2,800,000 with debt service abated by the debt service levy of \$290,069 in FY 2025.

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 2025 3.18% compared to FY 2024, which reflects increased sales growth due to online sales.

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



In FY 2025 approximately \$6,463,758 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 \$187.37. 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 2025 is budgeted with an increase of 15.39% over FY 2024, 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 15.85% in FY 2025. The Fiscal Year 2025 projection for Cable Franchise Fees is \$508,342. The Utility Franchise Fees FY 2025 projection is \$6,903,981, all for property tax relief.

USE OF MONEY AND PROPERTY

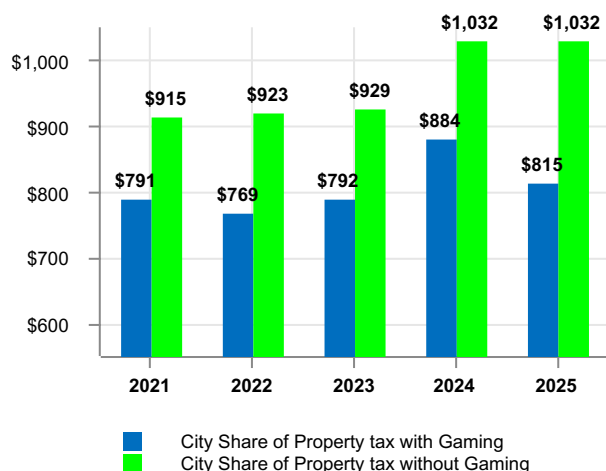
This category includes interest and investment earnings collected, rent received from City owned property, and lease revenue. The gaming related leases generate the most revenue. In 1984, the residents of Dubuque approved a referendum allowing dog racing. In 1987, this expanded to include riverboat gaming 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, 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 2025 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.

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



In 2025, 100% of the total or approximately \$7,405,579 is projected to be generated and reduce the amount paid by the average homeowner by \$216.87. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2025 and beyond gaming projections include the impact of video gaming terminals in Illinois and planned casino in Rockford.

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 \$43,870,059 for FY 2025-2029.

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.

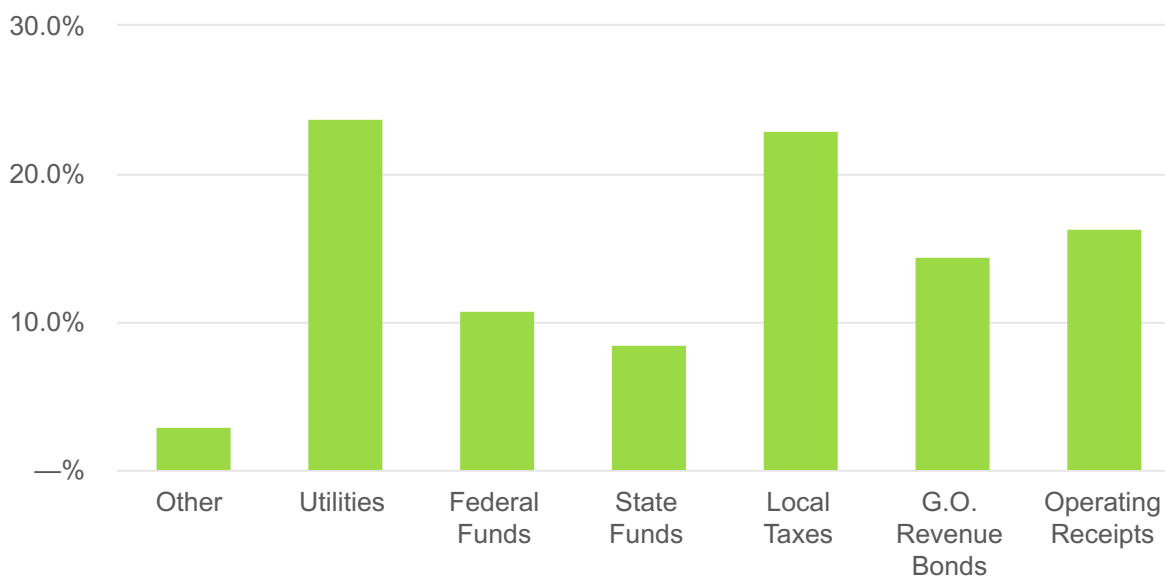
REVENUE HIGHLIGHTS

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 Chief Human Resources Officer, 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 Chief Financial Officer, Budget Manager, and Budget Analysts review all details, discuss with Departments, make appropriate adjustments and prepare the Budget Financial Summary for their Department. Budget Hearings begin with the City Manager, Assistant City Manager, Chief Financial Officer, Budget Manager, Budget Analysts, and each Department. At the Hearings, reviews are completed of Department revenues, expenses, and ending fund balances or property tax support change to determine if fees and charges need to be adjusted. Many funds have a restricted or a minimum fund balance required for cash flow or other purposes. Fund balances above the restricted amounts are used to fund nonrecurring expenses.

WHERE THE MONEY COMES FROM FY 2025 RECOMMENDED TOTAL BUDGET



Total Recommended Budget \$263,563,969

*Excludes Transfers

The major resource assumptions used in preparing the Fiscal Year 2025 recommended budget include the following:

a. Cash Balance. Unencumbered funds or cash balances of \$200,000 will be available in FY 2025 and each succeeding year to support the operating budget.

b. Interest Revenue. Interest revenue increased from \$1,500,016 in FY 2024 to \$1,718,055 in FY 2025. The FY 2025 budget is based on Fiscal Year 2024 year-to-date annualized.

b. Sales Tax Revenue. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2025. Sales tax receipts are projected to increase 3.18% (\$398,711) over FY 2024 budget and 3.00% over FY 2024 actual of \$12,550,987 based on FY 2024 revised revenue estimate, which included no reconciliation payments from the State of Iowa in this time period, and then an increase at an annual rate of 2.00% percent per year beginning in FY 2026. The following chart shows the past four years of actual sales tax funds and projected FY 2025 for the General Fund:

Sales Tax Funds	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
PY Q4	\$ 380,549	\$ 419,551	\$ 475,037	\$ 451,920	\$ 465,478
Quarter 1	\$ 1,252,896	\$ 1,361,526	\$ 1,177,196	\$ 1,545,777	\$ 1,592,150
Quarter 2	\$ 1,274,904	\$ 1,425,968	\$ 1,522,885	\$ 1,596,422	\$ 1,644,314
Quarter 3	\$ 1,072,643	\$ 1,211,388	\$ 1,443,097	\$ 1,515,252	\$ 1,560,710
Quarter 4	\$ 839,102	\$ 950,069	\$ 1,110,593	\$ 1,166,123	\$ 1,201,107
Reconciliation	\$ 805,052	\$ 945,466	\$ 371,388	\$ —	\$ —
Total	\$ 5,625,146	\$ 6,313,968	\$ 6,100,196	\$ 6,275,494	\$ 6,463,759
% Change	+18.56%	+10.91%	-3.39%	+2.87%	+3.00%

c. Hotel/Motel Tax Revenue. Hotel/motel tax receipts are projected to increase 15.39% (\$450,387) over FY 2024 budget and 3.00% over FY 2024 re-estimated receipts of \$3,278,041, and then increase at an annual rate of 3.00% per year.

d. FTA Revenue. Federal Transportation Administration (FTA) transit operating assistance decreased from \$570,300 in FY 2024 to \$558,000 in FY 2025. The FY 2025 budget is based on the revised FY 2024 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 \$2,324,377 in FY 2024 to \$2,401,917 in FY 2025. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2023. Fiscal Year 2024 is based on the first four months of FY2023. Fiscal Year 2025 is projected using the 3-year average for both growth rate and actual cost per transport. The call volume projection of 1,256 for FY 2025 is based on a 5% increase from FY 2024 (1,194) based on year-to-date performance. The actual rate of reimbursement for Medicaid increased from \$1,596 in FY 2024 to \$1,911 in FY 2025 based on the pre-audited cost report for FY 2023. This line item is offset by GEMT Pay to Other Agency expense for local match of \$800,631 resulting in net revenue of \$1,601,286.

Ambulance Fees increased from \$1,917,275 in FY 2024 (\$349 per call) to \$2,074,232 in FY 2025 (\$361 per call). FY 2023 actual was 1,717,551. In FY 2025, it is currently estimated that there will be 5,746 calls with \$361 per call average. The FY25 ambulance revenue projection is based on the FY24 actual transport volume of 1,795 for the first four months multiplied by 3 to equal 5,385. It is then multiplied by 6.7% to get the 5,746 projected Fiscal Year 2025 number. The 3-year average for the percentage of growth in transport volume (including the 9.6% for FY24) is 6.7% per year.

f. Miscellaneous Revenue. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2024.

g. Building Fee Revenue. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase \$78,213 from \$853,817 in FY 2024 to \$932,030 in FY 2025.

h. DRA Revenue.

Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$322,542 from \$7,083,037 in FY 2024 to \$7,405,579 in FY 2025 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:

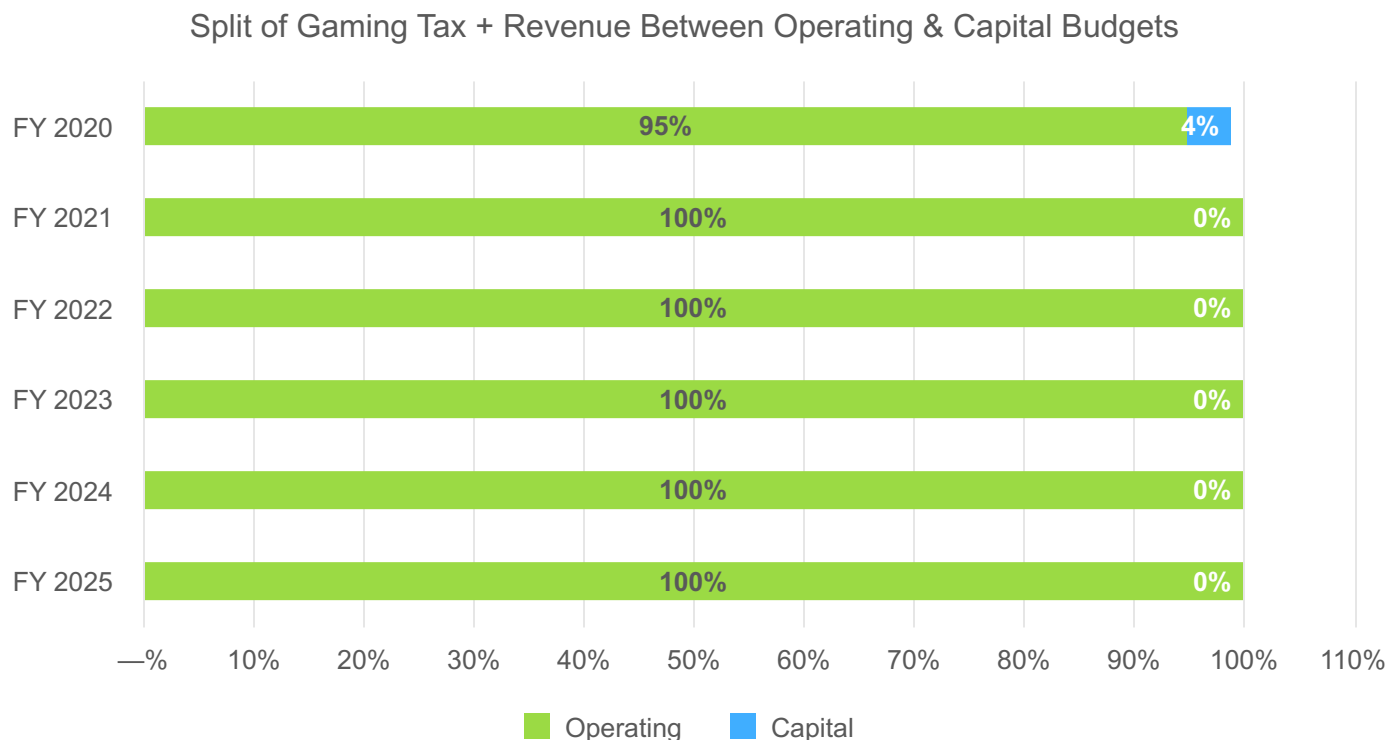
Fiscal Year	DRA Lease	\$ Change	%
FY 2025 Projected	\$7,405,579	\$793,713	12.0%
FY 2024 Revised	\$6,611,866	-\$471,171	-6.7%
FY 2024 Budget	\$7,083,037	-\$108,438	-1.5%
FY 2023 Actual	\$7,191,475	\$583,944	8.8%
FY 2022 Actual	\$6,607,531	\$2,645,535	66.8%
FY 2021 Actual	\$3,961,996	-\$1,187,192	-23.1%
FY 2020 Actual	\$5,149,188	\$293,177	6.0%
FY 2019 Actual	\$4,856,011	\$18,879	0.4%
FY 2018 Actual	\$4,837,132	-\$195,083	-3.9%
FY 2017 Actual	\$5,032,215	-\$155,297	-3.0%
FY 2016 Actual	\$5,187,512	-\$158,104	-3.0%
FY 2015 Actual	\$5,345,616	-\$655,577	-10.9%
FY 2014 Actual	\$6,001,193	-\$819,090	-12.0%

The Diamond Jo payment related to the revised parking agreement increased from \$597,905 in FY 2024 to \$624,377 in 2025 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 2025 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 FY2020– FY2025:



j. Diamond Jo Revenue. The Diamond Jo Patio lease (\$25,000 in FY 2025) and the Diamond Jo parking privileges (\$624,377 in FY 2025) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.

k. Residential Rollback. The residential rollback factor will decrease from 54.65% in 2024 to 46.34% or a (15.20)% decrease in FY 2025. The rollback has been estimated to remain the same from Fiscal Years 2026 through 2029.

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 2025, agricultural property had less growth than residential property which caused the rollback factor to decrease.

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2023 property assessments, which impacts the Fiscal Year 2025 budget. The average residential property value increased 23.20%. This revaluation of residential property resulted in the taxable value for the average homeowner calculation to increase from \$159,503 to \$196,508 (+23.20%).

The decrease in the residential rollback factor decreases the value that each residence is taxed on. This decreased taxable value for the average homeowner (\$87,169 taxable value in FY 2024 and \$91,067 taxable value in 2025) 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 46.3428 percent in Fiscal Year 2025. 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 2024, the City's tax rate would have been \$7.04 per \$1,000 of assessed value instead of \$9.90 in FY 2024.

I. State Equalization Order/Property Tax Reform. There was not an equalization order for commercial or industrial property in Fiscal Year 2025. 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 property was revalued by the City Assessor for the January 1, 2023 property assessments, which impacts the Fiscal Year 2025 budget. The average commercial property value increased 25%. This revaluation of commercial property resulted in the taxable value for the average commercial calculation to increase from \$432,475 to \$540,594 (+25%).

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 2025 State backfill for property tax loss is estimated to be \$808,254 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 Reduction
2025	-\$113,840
2026	-\$113,840
2027	-\$113,840
2028	-\$113,840
2029	-\$113,840
Total	-\$569,200

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 (\$540,594 Commercial / \$632,952 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 2025 is estimated to be \$576,898.

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 did not backfill property tax loss from the rollback on multi-residential property. The rollback occurred 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

This annual loss in tax revenue of \$1,186,077 from multi-residential property was not backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City lost \$5,625,661 in total, meaning landlords 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 going forward.

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 2025 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential (Includes Multi-Residential)	+5.29 %
Commercial	+25.87 %
Industrial	+6.79 %
Overall	+5.71 %

*Overall taxable value increased 5.71% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2025.

o. Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by \$212,448 in FY 2025 to \$4,110,287 due to the estimated consumer price index increase.

p. Franchise Fees. Natural Gas franchise fees have been projected to increase three percent over FY 2023 actual of \$1,921,498. Also, Electric franchise fees are based on FY 2023 Actual of \$1,921,498 plus 9.8% based on Alliant Energy's interim rate increase. The franchise fee revenues are projected to increase 4% from FY 2026 through FY 2029.

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 29% over 2024 budget of \$78,500 and Electric franchise fee rebates have been projected to increase 45.24% over 2024 budget of \$581,855.

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 2025.

r. Police & Fire Protection. FY 2025 reflects the thirteenth year that payment in lieu of taxes is charged to the Water and Sanitary Sewer funds for Police and Fire Protection. In FY 2025, 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.

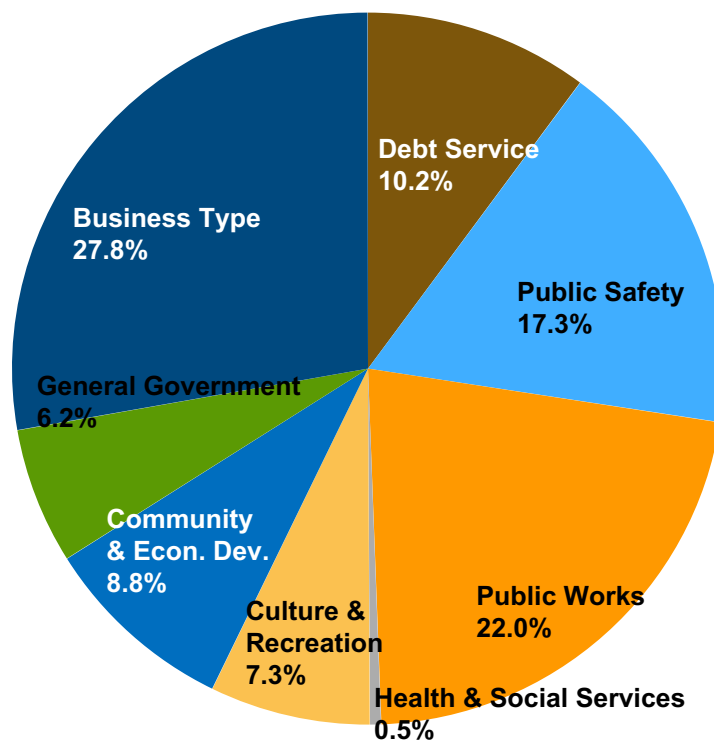
EXPENDITURE HIGHLIGHTS

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 Chief Financial Officer review estimates, with input from the Chief Human Resources Officer, 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, Budget Manager, and Budget Analysts review all detail, discuss with Departments, make appropriate adjustments and prepare the Budget Financial Summary for their Department. Budget Hearings begin with the City Manager, Assistant City Manager, Chief Financial Officer, Budget Manager, Budget Analysts, 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 FY2025 BUDGET



TOTAL RECOMMENDED BUDGET \$263,563,969

*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 2025 Recommended Budget include the following:

Employee Expense (\$+4,761,155/ +6.16% over FY 2024 Adopted Budget)

a. Pension Systems.

- The **Municipal Fire and Police Retirement System of Iowa (MFPRSI)** Board of Trustees City contribution for Police and Fire retirement decreased from 22.98% percent in FY 2024 to 22.66% percent in FY 2025 (general fund savings of \$34,052 for Police and 29,219 for Fire or a total of \$63,271).
- The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2024 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2024 contribution rate of 6.29% (which does not affect the City's portion of the budget). The IPERS rate is anticipated to increase 1 percent each succeeding year.

b. Collective Bargaining. The already approved collective bargaining agreements for Teamsters Local Union No. 120 Bus Operators and Teamsters Local Union No. 120 in FY 2025 include a 3.00% employee wage increase. A 5.00% wage increase is recommended for Dubuque Police Protective Association. The Dubuque Professional Fire Fighters Association and International Union of Operating Engineers are in contract negotiations. Non-represented employees include a 5.00% wage increase. Total cost of the estimated wage increase is \$1,942,693 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 651 contracts) in FY 2025 (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 2024 actual experience, Fiscal Year 2025 is projected to have a 4.68% increase in health insurance costs. Estimates for FY 2026 were increased 4.69%; FY 2027 were increased 4.70%; FY 2028 were increased 4.71%; and FY 2029 were increased 4.72%. The City portion of health insurance expense is projected to increase 3% in FY 2026; 3% in FY 2027; 3% in FY2028; and 3% in FY 2029.

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 2024 was \$290,242 as compared to FY 2025 of \$283,061, 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 2024 was \$119,167 as compared to FY 2025 of \$124,908, based on FY 2023 actual with an increase of 5%.

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 (\$+6,770,372 / +13.03% over 2024 Adopted Budget)

g. Supplies & Services. General operating supplies and services are estimated to increase 2% over actual in FY 2023. A 2% increase is estimated in succeeding years.

h. Electricity. Electrical energy expense is estimated to increase 9.8% over FY 2023 actual expense based on the Alliant Energy interim rate increase, then 2% per year beyond.

i. Natural Gas. Natural gas expense is estimated to have no increase over FY 2023 actual then 2% per year beyond.

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

k. Equipment & Machinery. Equipment costs for FY 2025 are estimated to increase 30.89% over FY 2024 budget, then remain constant per year beyond.

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

m. Unemployment. Unemployment expense in the General Fund increased from \$27,653 in FY 2024 to \$33,922 in FY 2025 based on estimated premium for FY 2025.

n. Motor Vehicle Fuel. Motor vehicle fuel is estimated to decrease 9.33% under the FY 2024 budget, then increase 2.0% per year beyond.

o. Motor Vehicle Maintenance. Motor vehicle maintenance is estimated to increase 5% from the FY 2024 budget, then increase 2.0% per year and beyond.

p. Public Transit. The increase in property tax support for Transit from FY 2024 to FY 2025 is \$413,362, which reflects a decrease in Federal Transportation Administration Operating revenue (\$12,300); a decrease in Federal Transportation Administration Capital revenue (\$27,193), an increase in employee expense (\$104,098); increase in supplies and services (\$177,641); an increase in equipment replacements (\$49,262), a decrease in passenger fare revenue (\$50,415).

p. Public Transit (continued):

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

Fiscal Year	Amount	% Change
FY25 Projected	\$1,961,488	26.70 %
FY 2024 Budget	\$1,548,127	(1.52)%
FY 2023 Actual	\$1,571,981	(1.83)%
FY 2022 Actual	\$1,601,290	(2.09)%
FY 2021 Actual	\$1,635,441	4.94 %
FY 2020 Actual	\$1,558,460	(0.82)%
FY 2019 Actual	\$1,571,307	(0.10)%
FY 2018 Actual	\$1,572,825	34.10 %
FY 2017 Actual	\$1,172,885	24.41 %
FY 2016 Actual	\$942,752	(13.20)%
FY 2015 Actual	\$1,086,080	30.33 %
FY 2014 Actual	\$833,302	(20.19)%

q. Shipping & Postage. Postage rates for FY 2025 are based on FY 2023 actual expense. A 3.0 percent increase is estimated in succeeding years.

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

- Workers Compensation including Excess Workers Compensation for Police and Fire is increasing 16% based on the modification factor and actual payroll. As the City's payroll increases, it directly reflects the cost of workers' compensation coverage.
- General Liability is increasing 46.86% based on net city budget increase, total fleet size increase, public officials elected/full time and part time staff increase, significant increase in auto physical damage values, and increased receipts.
- Damage claims is decreasing 18% based on a three year average.
- Property insurance is increasing 47.96% based on a hard property insurance market.

s. Housing. The Housing Choice Voucher subsidy payment from the General Fund is estimated to decrease \$89,031 in FY 2025. 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 880 vouchers as of October 2023. HUD has based the Section 8 administrative fees for FY 2025 on the number of vouchers held in FY 2024 which has increased the amount of administrative revenue received by the Section 8 program in FY 2025, 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 2025, with \$26,500 for True North strategy paid from the Greater Downtown TIF. In FY 2026 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

Capital Outlay (\$946,680 / 18.91% over FY 2024 Adopted Budget)

- a. Equipment costs for FY 2025 are estimated to decrease (41.10)% under FY 2024 budget, then remain constant per year beyond.

Debt Service (\$1,085,619 / 4.23% under FY 2024 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 %	2.94 %	\$9.90	\$105.93
FY 2025	12.00%	9.00%	5.00%	\$17.25	8.97 %	11.50	15.00%	6.01 %	?	?	\$181.63
PROJECTION											
FY 2026	7.50%	8.50%	5.00%	\$18.80	8.99 %	12.50	8.70%	6.61 %	?	?	\$165.54
FY 2027	5.00%	8.50%	5.00%	\$20.49	8.99 %	13.30	6.40%	6.49 %	?	?	\$161.13
FY 2028	5.00%	8.00%	5.00%	\$22.33	8.98 %	13.70	3.01%	7.02 %	?	?	\$163.39
FY 2029	3.00%	8.00%	5.00%	\$23.67	6.00 %	14.11	2.99%	6.91 %	?	?	\$150.37
AVERAGE CHANGE FY1989-2025	3.96%	4.51%			3.41 %		11.67%	1.48 %	0.70 %	\$10.86	\$46.61

*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 2025 of \$196,508 (before rollback). State increased property taxes to the average homeowner by underfunding the Homestead property tax credit. FY 2020-2025 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.)
1	West Des Moines (FY24)	\$44.21
2	Des Moines (FY24)	\$41.92
3	Cedar Rapids (FY25)	\$41.91
4	Dubuque (FY25)	\$39.06
5	Iowa City (FY25)	\$37.48
6	Ames (FY25)	\$36.49
7	Council Bluffs (FY24)	\$32.40
	Average w/o Dubuque	\$39.07

Dubuque's water is some of the best in the world! The highest rate (West Des Moines (FY24)) is 13% higher than Dubuque's rate, and the average is 0.02% higher than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Sanitary Sewer Rate (Based on 6,000 Gallons/ month)
11	Des Moines (FY25)	\$60.08
10	Davenport (FY25)	\$58.83
9	Dubuque (FY25)	\$54.82
8	Ankeny (FY25)	\$53.29
7	Sioux City (FY25)	\$50.30
6	West Des Moines (FY25)	\$42.77
5	Cedar Rapids (FY25)	\$41.78
4	Ames (FY25)	\$39.70
3	Iowa City (FY25)	\$38.72
2	Council Bluffs (FY25)	\$36.66
1	Waterloo (FY24)	\$36.26
	Average w/o Dubuque	\$45.84

The highest rate (Davenport (FY25)) is 10% higher than Dubuque's rate, and the average is 16% lower than Dubuque.

**Solid Waste Collection Rate Comparison for Eleven Largest Iowa Cities
(Refuse and Recycling Combined in Monthly Rate)**

Rank	City	Solid Waste Monthly Rate
11	Ames (FY25)	\$29.83
10	Cedar Rapids (FY25)	\$22.64
9	Ankeny (FY25)	\$22.64
8	Iowa City (FY25)	\$21.50
7	Council Bluffs (FY25)	\$21.00
6	Waterloo (FY25)	\$19.00
5	Dubuque (FY25)	\$17.25
4	Sioux City (FY25)	\$16.64
3	West Des Moines (FY25)	\$15.70
2	Des Moines (FY25)	\$15.66
1	Davenport (FY25)	\$15.09
	Average w/o Dubuque	\$20.19

The highest rate (Ames (FY25)) is 97.68% than Dubuque's rate, and the average is 34% higher than Dubuque.

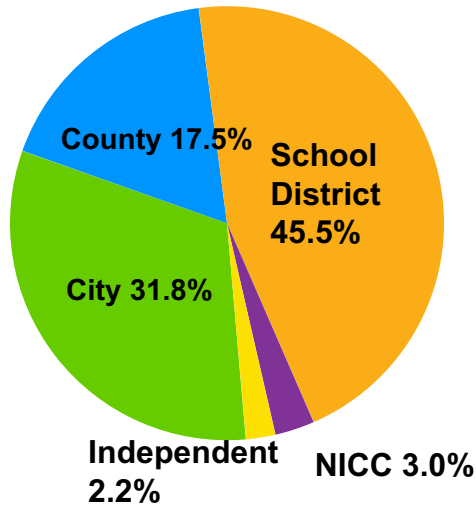
Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

Rank	City	Stormwater Rate
10	Des Moines (FY25)	\$17.60
9	Dubuque (FY25)	\$10.50
8	West Des Moines (FY25)	\$9.40
7	Cedar Rapids (FY25)	\$8.08
6	Ankeny (FY25)	\$6.50
5	Iowa City (FY25)	\$5.50
4	Ames (FY25)	\$5.20
3	Waterloo (FY25)	\$5.00
2	Davenport (FY25)	\$3.24
1	Sioux City (FY25)	\$2.80
	Average w/o Dubuque	\$7.04

The highest rate (Des Moines (FY25)) is 68% higher than Dubuque's rate, and the average is 33% lower than Dubuque.

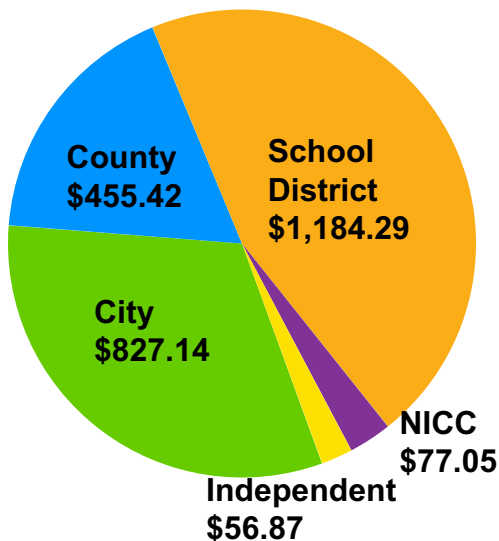
PROPERTY TAXES

How Your Property Tax Rate is Split
FY 2025 Consolidated Rate of
30.55266



Previous Year's Rates	FY 2025
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 2025



Calculating City Property Tax		
Assessed Value	\$	159,503
Rollback	x	0.564094
Taxable value	\$	89,974.69
City Tax rate/\$1,000	x	30.55266
Gross Prop. Tax	\$	2,748.97
Homestead Credit	\$	148.18
Net Property Tax	\$	2,600.79

*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 2025 RECOMMENDED BUDGET
CITY PROPERTY TAX RATE AND TAX LEVY**

TAX LEVY**Total Tax Levy/****Non-Debt Levy****Debt Levy****Tax Rate**Tax Levy

<i>Total Tax Levy (Tax Asking including Debt)</i>	FY 2023	\$ 26,136,666	\$ 68,771	\$ 26,205,437
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,579,355,511	\$ 2,984,960,013	
	Tax Rate	\$10.1330	\$0.0230	\$10.1560

Tax Levy

<i>Total Tax Levy (Tax Asking including Debt)</i>	FY 2024	\$ 26,318,378	\$ 304,738	\$ 26,623,116
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,684,506,784	\$ 3,126,185,690	
<i>For All Levies Including Debt Service</i>	Tax Rate	\$9.8038	\$0.0975	\$9.9013

<i>Tax Rate = Net Requirement</i>	FY 2025	\$ 27,933,411	\$ 290,069	\$ 28,223,480
<i>Divided by Valuation Subject to Property Tax</i>		\$ 2,837,887,310	\$ 3,480,398,093	
<i>Tax Rate in Dollars per \$1,000</i>	Tax Rate	\$9.8431	\$0.0833	\$9.9264

TAX LEVY FUNDS	BUDGET Rate in Dollars/\$1,000	FY 2023 Amount Levied	BUDGET Rate in Dollars/\$1,000	FY 2024 Amount Levied	BUDGET Rate in Dollars/\$1,000	FY 2025 Amount Levied
General Fund	\$3.4607	\$9,329,558	\$3.3123	\$8,891,851	\$3.0026	\$8,520,999
Transit Fund	\$0.5831	\$1,571,981	\$0.6269	\$1,682,830	\$0.7387	\$2,096,192
Debt Service Fund	\$0.0218	\$68,771	\$0.0975	\$304,738	\$0.0833	\$290,069
Tort Liability Fund	\$0.1821	\$490,975	\$0.2136	\$573,461	\$0.5076	\$1,440,514
Trust and Agency Fund	\$5.4692	\$14,744,152	\$5.6510	\$15,170,236	\$5.5942	\$15,875,706
TOTAL	\$9.7169	\$26,205,437	\$9.9013	\$26,623,116	\$9.9264	\$28,223,480

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

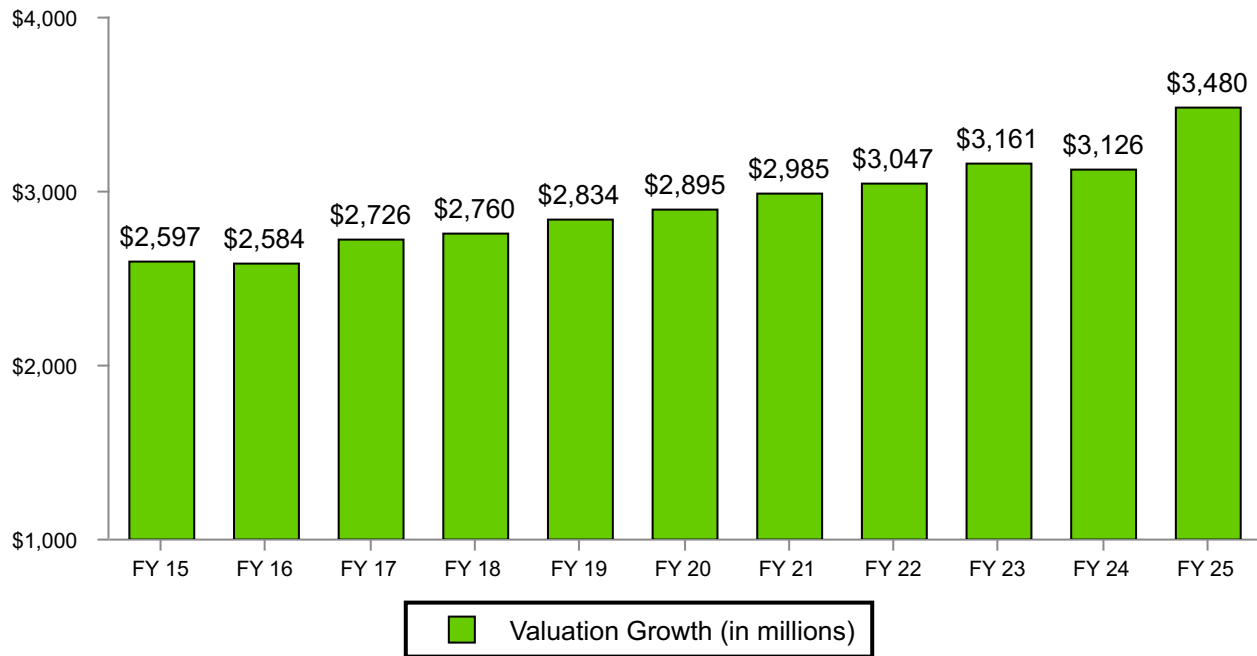
Rank	City	Tax Rate
11	Waterloo (FY25)	\$22.42
10	Sioux City (FY25)	\$18.16
9	Council Bluffs (FY25)	\$17.85
8	Des Moines (FY24)	\$17.56
7	Davenport (FY25)	\$16.61
6	Cedar Rapids (FY25)	\$16.47
5	Iowa City (FY25)	\$15.63
4	West Des Moines (FY24)	\$11.76
3	Ankeny (FY24)	\$10.53
2	Ames (FY25)	\$10.09
1	Dubuque (FY25)	\$9.93
	AVERAGE w/o Dubuque	\$15.71

Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY24)) is 125.82% higher than Dubuque's rate, and the average is 58.25% higher than Dubuque. Dubuque's adopted FY 2025 property tax is \$9.93 (increase of 0.25% from FY 2024)

*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 2025 budget is based upon a 11.33% increase (\$354,251,583) to the taxable debt valuation for the City. Without Tax Increment Financing there is a 5.72% increase in the taxable valuation for all other levies (General Fund property tax levy). The total taxable debt valuation of \$3,480,398,093 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	\$2,010,812,092	57.78 %	5.29 %
Ag Land & building	\$3,420,763	0.10 %	0.83 %
Commercial property	\$1,261,323,432	36.24 %	25.87 %
Multi-residential property	\$0	— %	#DIV/0!
Industrial property	\$151,729,110	4.36 %	6.79 %
Railroad bridge	\$4,630,123	0.13 %	17.41 %
Other	\$569,131	0.02 %	(10.32)%
Utilities	\$70,003,729	2.01 %	(1.79)%
Less: Veterans credit	\$(3,420,763)	(0.10)%	0.83 %
Ag Land & building	\$(18,669,524)	(0.54)%	405.96 %
Total	\$3,480,398,093	100 %	11.33 %
Tax Increment Financing (TIF)	\$(642,510,783)		45.47 %
Taxable Levy	<u><u>\$2,837,887,310</u></u>		<u><u>5.72 %</u></u>

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 2025 the State issued rollback for residential property is 46.34%.

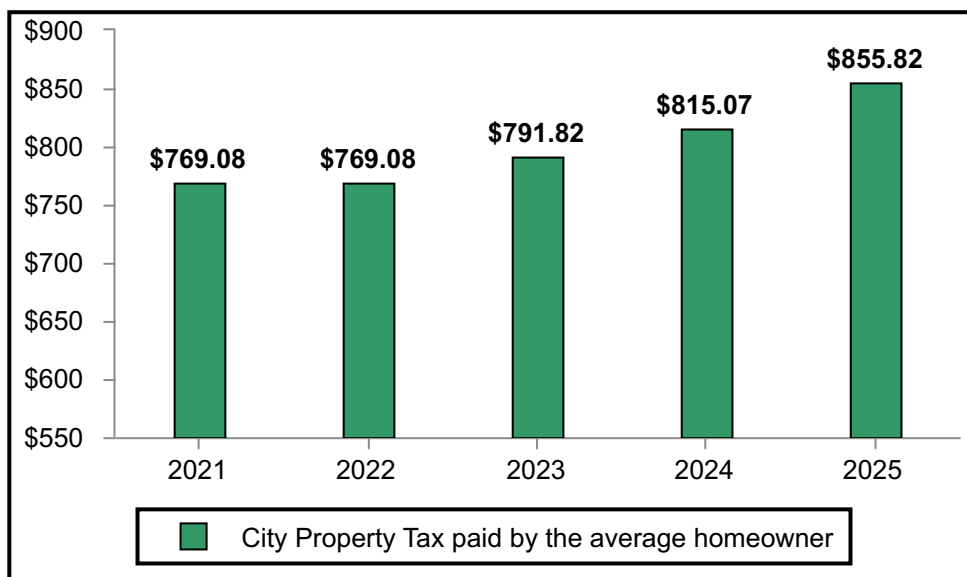
Comparison for Eleven Largest Iowa Cities
Taxable Value per Capita

Rank	City	Taxes Per Capita	Tax Rate	2020 Census Population	Taxable Value With Gas & Electric
11	West Des Moines	\$1,335.24	\$11.7612	68,723	7,802,051,483
10	Council Bluffs	\$1,029.89	\$17.8547	62,799	3,622,350,906
9	Waterloo	\$978.03	\$22.4161	67,314	2,936,953,535
8	Cedar Rapids	\$972.39	\$16.4662	137,710	8,132,302,429
7	Iowa City	\$943.53	\$15.6331	74,828	4,516,211,809
6	Davenport	\$892.37	\$16.6106	101,724	5,464,903,091
5	Ankeny	\$887.65	\$10.5264	67,887	5,724,677,117
4	Des Moines	\$877.04	\$17.5600	214,133	10,695,002,088
3	Sioux City	\$863.16	\$18.1645	85,797	4,076,985,134
2	Dubuque	\$579.01	\$9.9264	59,667	3,480,398,093
1	Ames	\$543.88	\$10.0900	66,427	3,580,601,650
	AVERAGE w/o Dubuque	\$932.32	\$15.71	94,734	5,655,203,924

Dubuque is the SECOND LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 130.61% higher than Dubuque's taxes per capita, and the average is 71.42% higher than Dubuque.

IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL



Fiscal Year 2024

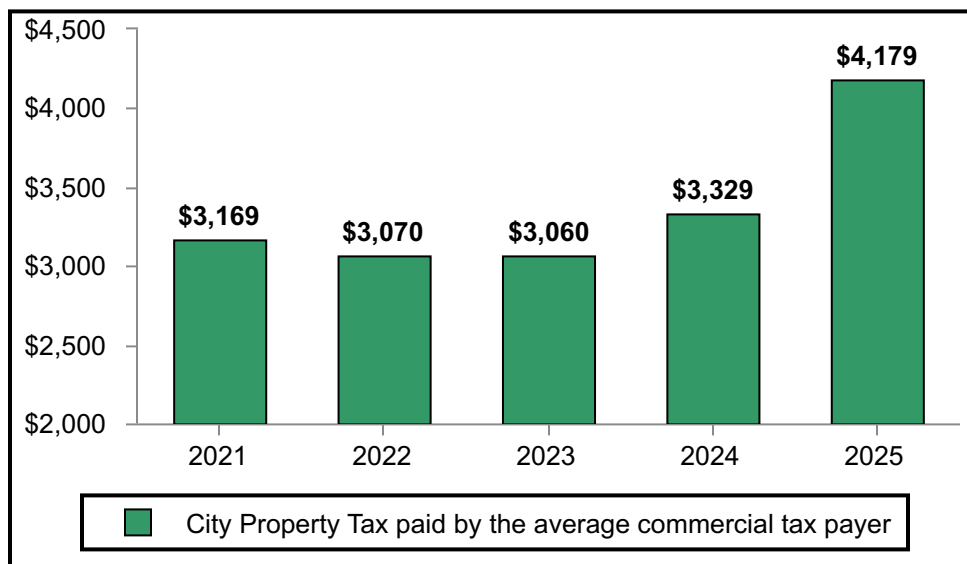
January 1, 2022 Valuation	\$159,503
Revaluation	— %
Assessed Value	\$159,503
Less Rollback Factor	0.546501
Fiscal Year 2024 Taxable Value	\$87,169
Fiscal Year 2024 City Tax Rate	\$9.90135
Fiscal Year 2024 City Property Tax	\$863.09
Homestead Tax Credit	\$(48.02)
Net Fiscal Year 2024 City Property Tax	\$815.07

Fiscal Year 2025

January 1, 2023 Valuation	\$159,503
Revaluation	23.20 %
Assessed Value	\$196,508
Less Rollback Factor	0.463428
Fiscal Year 2025 Taxable Value	\$91,067
Fiscal Year 2025 City Tax Rate	\$9.92638
Fiscal Year 2025 City Property Tax	\$903.96
Homestead Tax Credit	\$(48.14)
Net Fiscal Year 2025 City Property Tax	\$855.82

Dollar Increase in Property Tax	\$40.75
Percent Increase in Property Tax	5.00 %

IMPACT OF BUDGET ON COMMERCIAL PROPERTY



Fiscal Year 2024

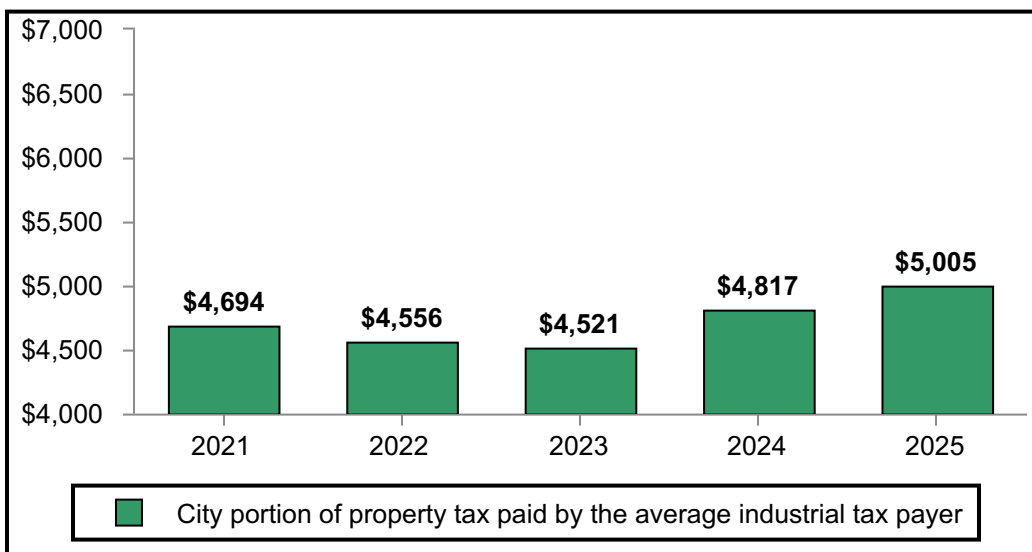
January 1, 2022 Valuation	\$432,475
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.5465
Fiscal Year 2024 First Tier Taxable Value	\$81,975
Second Tier Rollback	\$282,475
Less Rollback Factor	\$0.90
Fiscal Year 2024 Second Tier Taxable Value	\$254,228
Fiscal Year 2024 Total Taxable Value	\$336,203
Fiscal Year 2024 City Tax Rate	\$9.90135
Fiscal Year 2024 City Property Tax	\$3,328.86
Dollar Increase in Property Tax	\$268.52
Percent Increase in Property Tax	8.77 %

Fiscal Year 2025

January 1, 2023 Valuation	\$432,475
Revaluation	25 %
Assessed Value	\$540,594
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.46343
Fiscal Year 2024 First Tier Taxable Value	\$69,515
Second Tier Rollback	\$390,594
Less Rollback Factor	0.9000
Fiscal Year 2024 Second Tier Taxable Value	\$351,535
Fiscal Year 2024 Total Taxable Value	\$421,050
Fiscal Year 2024 City Tax Rate	\$9.92638
Fiscal Year 2024 City Property Tax	\$4,179.49
Dollar Increase in Property Tax	\$850.63
Percent Increase in Property Tax	25.55 %

IMPACT OF BUDGET ON CLASS OF PROPERTY

INDUSTRIAL



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	\$9.90135
Fiscal Year 2024 City Property Tax	\$4,817.26

Dollar Decrease in Property Tax

\$296.26

Percent Decrease in Property Tax

6.55%

Fiscal Year 2025

January 1, 2023 Valuation	\$599,500
Revaluation	5.58 %
Assessed Value	\$632,952
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.46343
Fiscal Year 2025 First Tier Taxable Value	\$69,515
Second Tier Rollback	\$482,952
Less Rollback Factor	0.9000
Fiscal Year 2025 Second Tier Taxable Value	\$434,657
Fiscal Year 2025 Total Taxable Value	\$504,172
Fiscal Year 2025 City Tax Rate	\$9.92638
Fiscal Year 2025 City Property Tax	\$5,004.59

Dollar Decrease in Property Tax

\$187.33

Percent Decrease in Property Tax

3.89%

FISCAL YEAR 2025

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

There were 136 improvement level decision packages requested in Fiscal Year 2025, of which 64 were recommended for funding.

The recurring general fund expenditures total \$369,553 and will also impact future budget years. The non-recurring general fund expenditures total \$518,807. In FY2025, DRA Distribution funding 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 \$813,272.

Department	Description		ADDL R/N Expense	ADDL Revenue	Net Tax Impact
RECURRING DECISION PACKAGE COSTS		GENERAL FUND			
Airport	Only \$60,000 is currently budgeted to advertising, which all goes towards the State of Iowa Air Service Grant expenses. \$10,000 is needed to cover the general advertising costs of the Airport for the whole year. This money is especially needed now with all the recent service changes. Historically, the advertising budget was much larger but was lowered to help in the efforts of budgetary cuts in the City as a whole.	R	\$ 10,000		\$ 10,000
City Manager's Office	The creation of a permanent Climate Action Coordinator position, which currently exists as a limited-term position. The limited term position was budgeted to run through FY 2025 and the new permanent position being requested for FY 2025 is at the same pay range and FTE status, this would have a net cost of \$0 in FY 2025 (FY25 has non recurring savings). The additional, recurring cost of funding this position beyond the original limited-term timeframe would not be present until FY 2026.	R	\$ 85,254	\$ 55,202	\$ 30,052
City Manager's Office	Professional development for the City Manager's Office Administrative Assistants (two positions). If approved, this package would allow each Administrative Assistant to travel to one annual training event such as the Office Dynamics Annual Conference, the Laserfiche Empower Conference, or the funding could be broken up for attendance to smaller local educational seminars.	R	\$ 6,000	\$ 3,885	\$ 2,115
City Manager's Office	Additional hours for the Part-Time Office Assistant position in the City Manager's Office. This position is currently budgeted for 10 hours per week (0.25 FTE, NA-38). In an effort to reduce the work load of the current administrative staff in the City Manager's Office	R	\$ 4,834	\$ 806	\$ 4,028
City Manager's Office	Establishing an annual tree voucher program. This funding would be used to pay for the vouchers used to pay for trees at local nurseries as well as space rental for annual learning sessions.	R	\$ 10,000	\$ 6,475	\$ 3,525
City Manager's Office	Host a "City Academy", a full day of professional development for all City staff. The event would build off of the existing City employee luncheon held annually during Public Service Recognition Week.	R	\$ 75,000	\$ 48,563	\$ 26,437
Community Impact	Increase the City's financial support of the Administrative Assistant position by 0.37 FTE. Volunteer Iowa lost federal funding, which means through no fault of the Community Impact Division, the grant funding from Volunteer Iowa will not be available in FY 25	R	\$ 27,626		\$ 27,626
Community Impact	Funding to cover the program materials needed to implement the AmeriCorps Program's Social-Emotional Learning curriculum on an annual basis.	R	\$ 2,500		\$ 2,500

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Community Impact	Secure City funding to continue the Volunteer DBQ initiative. VolunteerDBQ has been previously funded by the Volunteer Generation Fund through the Iowa Commission on Volunteer Service. This packages seeks to secure City funding to continue the Volunteer DBQ initiative. This proposal would utilize the current/ existing software. There is an alternative proposal to upgrade to a different software.	R	\$ 8,000		\$ 8,000
Community Impact	Secure City funding to continue the Volunteer DBQ initiative. VolunteerDBQ has been previously funded by the Volunteer Generation Fund through the Iowa Commission on Volunteer Service. This packages seeks to secure City funding to continue the Volunteer DBQ initiative. This proposal would upgrade to a different software. There is an alternative proposal that would utilize/keep the current software.	R	\$ 16,000		\$ 16,000
Community Impact	The attendance of Community Impact Staff (5 employees) to attend PolicyLink's 2024 Equity Summit.	R	\$ 9,700		\$ 9,700
Conference Center (Grand River Center)	This improvement package request provides for the addition of 10 cameras in the public areas of GRC. No security cameras are in the public space, entrances or exits. This project includes cameras, cabling and installation.	R	\$ 2,700		\$ 2,700
Economic Development	An intern (0.25 FTE, NA-38) to work 10 hours per week in order to update and manage the website domain and email hosting for the alltogetherdubuque.com webpage. In 2021, the City received a \$10,000 Iowa Tourism grant which was used, along with a \$5,000 match from the Arts & Cultural Affairs budget, to create the branding and website design with the intent to highlight Creatives and their work as well as to provide the community access to art in Dubuque. This aligns with the City's Arts and Culture Master Plan.	R	\$ 10,236	\$ 6,628	\$ 3,608
Economic Development	Purchase of 3 additional brochure holders to be placed on the 3 existing Art on the River kiosks, additional printing costs for the brochures and translation services. These holders are for the purpose of adding new brochures in Spanish with the intent to be more inclusive of Dubuque's diverse population.	R	\$ 2,500		\$ 2,500
Economic Development	Increase stipend paid to artists who are chosen to display sculptures on the riverfront. Raising the stipend will directly affect the ability of artists to secure materials, resulting in an increased number of diverse and minority artist participants	R	\$ 2,200		\$ 2,200
Economic Development	Additional \$187,000 to sponsor 20 Dream Center students for an entire year of programming which would impact children of low-income and working families. The City recently funded a \$276,000 funding gap for capital improvements and a \$15,000 planning grant for those improvements. The City currently funds a \$63,000 contracted service agreement.	R	\$ 187,000		\$ 187,000
Economic Development	Provide \$37,000 in additional 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. The City currently funds a \$63,000 contracted service agreement.	R	\$ 37,000		\$ 37,000
Engineering	Establish a program to vacate two to three parcels of City property each year. The intent of this package is to reduce the City's liability with all vacant parcels	R	\$ 15,000	\$ 10,000	\$ 5,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Engineering	Funding to allow complex or expedited development site plan review work to be outsourced to outside engineering consultants. The Engineering Department sometimes lacks enough available technical staff to complete reviews within a specifically requested timeframe.	R	\$ 50,000		\$ 50,000
Engineering	Engineering and Housing to hold a joint annual meeting intended for area contractors for the purpose of educating attendees on updates to building codes and specifications. Split up among the general fund, Stormwater, and Sanitary Sewer.	R	\$ 1,666		\$ 1,666
Engineering	The addition of one full-time HVAC Technician position (1.00 FTE, OE-16) to provide HVAC repair, Boiler repair, and Backflow testing services to all city Departments. Contractors are currently used for this work, and if funded, the need for contracts would decrease significantly. The expense of the position would be offset by cost saving from hiring contracts less frequently, and the true cost savings would be realized in future years.	R	\$ 93,910		\$ 93,910
Fire	Additional captain (+1.0 FTE, F-05) to serve in the capacity of field training officer/ safety officer for the 1st shift. The position would work under an assistant chief to coordinate and deliver hands-on fire and EMS training. The position will also serve in the capacity of safety officer for each shift, responding on all significant fire and EMS incidents. Recommended to start August 1, 2024.	R	\$ 128,145		\$ 128,145
Fire	Additional captain (+1.0 FTE, F-05) to serve in the capacity of field training officer/ safety officer for the 2nd shift. The position would work under an assistant chief to coordinate and deliver hands-on fire and EMS training. The position will also serve in the capacity of safety officer for each shift, responding on all significant fire and EMS incidents.	R	\$ 138,622		\$ 138,622
Fire	Additional captain (+1.0 FTE, F-05) to serve in the capacity of field training officer/ safety officer for the 3rd shift. The position would work under an assistant chief to coordinate and deliver hands-on fire and EMS training. The position will also serve in the capacity of safety officer for each shift, responding on all significant fire and EMS incidents.	R	\$ 138,622		\$ 138,622
Fire	Grow the department's EMS Division to provide support for an expanding service by adding (1.0 FTE, GE-50) Bureau Chief position. Approximately 80% of the department's 8,000 incidents are EMS-related. The previous structure of managing the EMS Division with one member is beyond capacity.	R	\$ 164,468		\$ 164,468
Fire	Securing contract for clearing snow over 2". Crews will continue to maintain regular snow/ice removal and salting for minimal events. Establishing a regular contract will reduce the impacts of manual snow removal for heavier days and to allow crews to continue providing emergency response throughout the shift day.	R	\$ 6,000		\$ 6,000
Fire	Uniform purchases for our Administrative Assistant and our Lead Administrative Assistant.	R	\$ 600		\$ 600

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Health	To provide an overnight heating or cooling center with staffing in the event of extreme heat or extreme cold weather events. During the summer of 2023, the need of an overnight cooling center was assessed during two different high-heat events. The money would be used towards the activation of ten cooling or warming centers from 9PM-7AM and would pay for a worker at GE- 32 and security from the Police Department at P-02 (with overtime for both positions factored in) as well as rent for Five Flags Majestic Room, cleanup costs and water/ice.	R	\$ 19,289		\$ 19,289
Health	Reimburse hunters for deer license tags for every adult doe harvested, including their first doe harvested. This is a change from the current practice of only one per season. The cost of the first deer license is \$28.50 and additional licenses are \$15 each. The cost for the current pilot program is estimated at \$2,325.	R	\$ 3,500		\$ 3,500
Health	\$1,500 annual budget for overtime incurred by the hourly account clerk. There is currently \$0 budgeted for overtime, and the account clerk must receive comp time if they need to work over 40 hours in any given week. Continuously building up comp time, then using comp time for these positions is not sustainable because then vacation time cannot be used due to workload.	R	\$ 1,500		\$ 1,500
Health	to fund the purchase of 6 new live traps. Approximately one-third of trap requests cannot be fulfilled currently. The estimated revenue for trap rental is \$480 per year. This project assists in removing barriers associated with low-income communities and contributes towards the evaluation of fines, fees, and rate structure. The revenue generated could be directly allocated to the low-income portion of our community.	R		\$ 480	\$ (480)
Health	\$5,000 towards a low-cost rabies vaccination, which would be administered at the time of spay/neuter during the Humane Society's neuter clinics. This amount would fund the total amount of vaccinations for approximately 200 pets at \$20 each or could fund half of the rabies vaccination costs for 400 pets at \$10 each. This project assists in removing barriers associated with low-income communities and contributes towards the evaluation of the fines, fees, rate structure.	R	\$ 5,000		\$ 5,000
Housing	Implement a minimum fee for demolition permits - \$75 for garage with no utilities, \$150 for single and 2-family dwellings, and \$250 for all others. This improvement package is required to cover the cost of an inspection and administration for demolition permits	R		\$ 2,504	\$ (2,504)
Housing	Set minimum permit fee amounts of \$50 for building, mechanical, electrical, and plumbing permits. This package would also increase the issuance fee for all permit types from \$10 to \$20 (note the issuance fee is included in the \$50 minimum permit fee). This improvement package is required to cover the cost of inspections and administration for these permit types	R		\$ 78,884	\$ (78,884)
Housing	Twelve (12) licenses of Bluebeam software. This software provides robust, user-definable markup tools and templates to improve the quality and consistency of interactions with developers, contractors and property owners. The software provides proven online collaboration tools which can be used to track, organize and output review comments for plan review documentation.	R	\$ 4,272		\$ 4,272

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Housing	Increased financial assistance to ensure the Four Mounds HEART program is able to continue to provide youth with opportunities to learn trade skills in a classroom and in-field format, as well as continue to assist in creating affordable housing options in Dubuque. The program has expanded to include adults, so more money is needed.	R	\$ 15,000		\$ 15,000
Housing	Increased financial assistance to ensure Community Solutions of Eastern Iowa is able to continue to provide and answer the homeless hotline. In FY23, the hotline received 3,216 calls, with 473 persons placed on the referral list for services.	R	\$ 44,000		\$ 44,000
Housing	Implement a square-footage-based value calculation for all new construction and additions based on the published International Code Council's building square-footage-valuation tables. It is anticipated to be a zero or near zero dollar change and the intent is to establish an equitable method for establishing valuations.	R	\$ —		\$ —
Human Resources	Human Resources staff to attend new conferences and attain new certifications that have not previously been budgeted for.	R	\$ 7,000	\$ 4,533	\$ 2,467
Human Resources	Increase the amount of annual funding available through the City's Tuition Reimbursement Program. We can anticipate that for the coming year, we will have insufficient funding to accept more than one additional applicant.	R	\$ 36,900	\$ 6,151	\$ 30,749
Human Resources	Purchase a Human Resources Information System (HRIS), which is a software solution that includes all aspects of managing the employee database and directory, applicant tracking, benefits administration, payroll processes, work scheduling/time and attendance, leaves tracking, compliance protocols, customizable insight reports, employee self-service, performance management, and HR processes accessible and managed on mobile apps. Also has a non recurring portion	R	\$ 165,000	\$ 27,506	\$ 137,495
Information Technology	This improvement package is for the creation of a new User Technology Specialist under the Information Technology (IT) department (1.00 FTE, GE-29). As the City organization continues to grow, so does the demand for IT infrastructure and support services. There is an alternative proposal to upgrade an existing position to this new position.	R	\$ 78,036		\$ 78,036
Information Technology	This alternative proposal seeks to upgrade a current Help Desk Support Technician position (1.00 FTE, GE-27) with a new User Technology Specialist position (1.00 FTE, GE-29), resulting in no change in FTEs to the Information Technology Department. There is an alternative proposal to instead create a new position instead of replacing an existing one.	R	\$ 8,117		\$ 8,117
Information Technology	New End Point Management Software that will bring together several pieces of software that we currently use under one umbrella: Asset Management, Patch Management, Software Deployment, App Management, Data Loss Prevention, Ransomware Protection, Mobile Device Management, BitLocker Management, Remote Access and Troubleshooting, OS Imaging and Deployment, as well as others	R	\$ 5,800		\$ 5,800
Information Technology	Ongoing training and education budget for the Senior Network/System Administrator and the Chief Information Technology Security Officer. Investing in the education and training of staff is essential for the ongoing security and resilience of our organization.	R	\$ 20,000		\$ 20,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Information Technology	Send the Chief Information Officer from the IT department to the International Association of Chiefs of Police Conference. The Chief of Police, who has attended this conference in the past, has recommend the Chief Information Officer attend this conference due to the conference's emphasis on technology related content.	R	\$ 2,100		\$ 2,100
Information Technology	Provide for ongoing training and education for the Enterprise Applications Team. As technology rapidly evolves, it is essential for us to stay up to date with the latest trends, tools, and skills to provide innovation and the best possible service to the city staff	R	\$ 10,000		\$ 10,000
Information Technology	This improvement package is for a city-wide audio/visual (A/V) maintenance contract.	R	\$ 20,000		\$ 20,000
Legal	For the creation of a full-time Assistant City Attorney I position (1.0 FTE, GE-37) within the City Attorney's Office. Creation of this position will facilitate a succession plan for the individual to become familiar with the organization and processes in the City. The goal is to grow and develop the individual hired to take on more responsibility and duties, allowing for efficiencies and reduced response times and better balanced workload for the City Attorney's Office.	R	\$ 127,265	\$ 77,105	\$ 50,160
Library	An annual programming budget for the Carnegie-Stout Public Library Maker Space. The Maker Space has seen an 89% growth in programming attendance.	R	\$ 6,000		\$ 6,000
Library	Eliminate a part-time Information Technology Intern position (0.50 FTE, NA-28) and replace it with a part-time Library Assistant position (0.50 FTE, GE-25).	R	\$ 10,076		\$ 10,076
Library	This improvement request is for a part time (.50 FTE, GE-28) Marketing Coordinator position to be added to Administration activity and the General Fund. This position currently exists, but is paid out of the Library Trust fund.	R	\$ 38,918		\$ 38,918
Office of Equity and Human Rights	A program to be created for the public and will consist of four, two-hour sessions offered twice a year in English, one time a year in Spanish, and one time a year in Marshallese. These sessions would include both a presentation and and space for discussion on topics such as diversity, equity, inclusion, justice, knowing your rights, discrimination, emotional intelligence, and leadership	R	\$ 8,750		\$ 8,750
Parks	General fund savings portion of this package, other portion in Stormwater. Adding one full-time Maintenance Technician position (1.00 FTE, GD-06) assigned to the Bee Branch Creek Greenway area. Partially offset by eliminating 0.11 FTE from temporary Parks Groundskeeper positions and also eliminating 0.50 FTE from the temporary Landscape Crew Member positions.	R	\$ (19,896)		\$ (19,896)
Parks	Adding one full-time Maintenance Technician position to the Park Division (1.00 FTE, GD-06) assigned to the Park Areas and Maintenance activity. Eliminates 0.96 FTE from temporary Parks Groundskeeper positions to help partially offset the cost for the new full-time Maintenance Technician position.	R	\$ 41,941		\$ 41,941
Parks	This improvement level request provides for 1510 additional hours for temporary Park Rangers during the park season (0.72 FTE).	R	\$ 37,120		\$ 37,120

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Planning	Four licenses of Bluebeam software in conjunction with Housing. This software provides robust, user-definable markup tools and templates to improve the quality and consistency of interactions with developers, contractors and property owners.	R	\$ 1,300	\$ 217	\$ 1,083
Planning Services	Additional meeting room fees for the Development Review Team (DRT). The DRT has outgrown its space (Conference Room A) and needs a larger location. The request is to use the Jule Operating Training Center (JOTC). The JOTC has free parking, ADA accessibility, virtual meeting room capability, and a large space to conduct a meeting without being overcrowded.	R	\$ 1,200	\$ 677	\$ 523
Planning Services	Purchase of a computer tablet with a case/keyboard and data plan to be used by the Planning Technician (PT). This would allow access of necessary info during meetings, reducing copying (paper waste), ability to attend meetings remotely, and take photos/videos that helps with documenting inspections for use in staff reports for the Zoning Board of Adjustment and Zoning Advisory Commission.	R	\$ 360	\$ 203	\$ 157
Planning Services	Sending the Assistant Planner to Leadership Dubuque. By participating in Leadership Dubuque, the Assistant Planner will learn more about our community resources, government, businesses, and educational opportunities along with the impact of economic development on the community, enhance leadership skills, exchange ideas and experiences, both formally and informally, meet and build relationships with other leaders from many different segments of our society, and develop new business contacts within and through the group	R	\$ 1,525	\$ 860	\$ 665
Planning Services	Increase fees for flood plain permit, minor and simple site plans, sign permit reviews, temporary use permits, and zoning letters to accurately reflect the cost of service after deep analysis of current costs. These changes will create an additional \$1,380 in revenue each year.	R		\$ 1,380	\$ (1,380)
Public Information Office	The addition of 1.00 FTE (GE-33) GIS Developer. This position is essential for creating, customizing, and maintaining GIS applications, and will work with all city departments. These applications require a significant amount of customization, keeping the GIS Coordinator/Analyst from other duties.	R	\$ 100,509	\$ 56,707	\$ 43,802
Public Information Office	The addition of 1.00 FTE (GE-30) GIS Applications Specialist. The number of GIS application and data requests continues to rise as GIS further embeds itself as a mission critical resource. Neither the GIS Coordinator/Analyst or GIS Applications Specialist can keep up with the needs of all departments.	R	\$ 87,698	\$ 49,479	\$ 38,219
Public Information Office	The addition of a 1.00 FTE (GE-30) GIS Data Analyst to the GIS (Geographic Information System) Office. This position will manage and analyze spatial data for all city departments, reducing redundancy and improving efficiency. Data analysis continues to demand more time	R	\$ 87,698	\$ 49,479	\$ 38,219
Public Works	Maintenance Supervisors and Equipment Operator II's to receive their OSHA Workplace Safety certification to increase safety in the field and on-the-job. Four certifications per year will ensure all employees in these positions can complete the certification within 3 years and repeat the certification every 3 years.	R	\$ 1,798		\$ 1,798

Budget Overviews

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Public Works	Equity perspective training for department staff and allows for training to be specific to where each employee is in their Diversity, Equity, Inclusion, & Belonging (DEIB) journey.	R	\$ 15,000		\$ 15,000
Recreation	Implement a Park Ambassador program at Comiskey park, which includes creating new temporary Park Ambassador positions (net increase of 0.37 FTEs after offsets, NA-25) as well as purchasing office equipment and supplies. Net reduction of 0.47 FTEs in various temporary positions to help offset.	R	\$ 22,203		\$ 22,203
Recreation	As hiring is still expected to be a challenge in future years, this request seeks to increase the Recreation advertising line item by \$25,000 on a recurring basis.	R	\$ 25,000		\$ 25,000
Recreation	The addition of \$2,200 in education funding for the Lead Administrative Assistant position. This position has not previously been provided with education funds.	R	\$ 2,200		\$ 2,200
Recreation	A \$700 increase in education funding for two supervisor positions and \$2,200 in education funding for the new Business Development Manager. Funding is necessary for the staff to attend high quality continuing education opportunities due to increased travel costs.	R	\$ 3,600		\$ 3,600
Recreation	Additional golf course revenues through a \$10 increase on all season passes. This increase in golf revenue will help offset rising operating costs.	R	\$ —	\$ 1,960	\$ (1,960)
Recreation	St. Mark has witnessed growth in the need for after school programs and anticipates reaching 10 additional students in the 2024-2025 Dubuque after school program. City of Dubuque funding will come at a critical time to build greater capacity within St. Mark	R	\$ 40,000		\$ 40,000
TOTAL GENERAL FUND RECURRING PACKAGES			\$2,319,362	\$ 489,684	\$1,829,679

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
NON-RECURRING DECISION PACKAGE COSTS			GENERAL FUND		
Airport	For 2 additional aircraft baggage carts. Currently, we only have 5 baggage carts for 737 aircraft, with up to 189 passengers on each flight. If there is a delay in departure, staff need to unload a cart that has already been loaded in order to be able to use it.	N	\$ 15,000		\$ 15,000
City Manager's Office	Fund the extension of the current ViDL Solutions department manager training to all City staff.	N	\$ 93,000	\$ 15,503	\$ 77,497
City Manager's Office	Funding to update the 2011 Urban Forest Evaluation. To assess the remainder to the city, funding is requested to include a city-wide assessment.	N	\$ 37,500	\$ 24,281	\$ 13,219
City Manager's Office	Outreach, education, and empowerment activities related to the Climate Action Plan (CAP), specifically focusing on energy equity in buildings and housing.	N	\$ 18,750	\$ 3,126	\$ 15,624
City Manager's Office	Establishing bike infrastructure policies, executing a cross-departmental implementation agenda, and creating and executing an alternative transportation education and communication campaign.	N	\$ 26,450	\$ 17,126	\$ 9,324
City Manager's Office	Partner with the local realty board to bring in a trainer to provide Green Designation training for local realtors. Sustainability staff would work with the local board of realtors to localize the information and talk about the resources available	N	\$ 6,958	\$ 4,505	\$ 2,453
City Manager's Office	The creation of a permanent Climate Action Coordinator position, which currently exists as a limited-term position. The limited term position was budgeted to run through FY 2025 and the new permanent position being requested for FY 2025 is at the same pay range and FTE status, this would have a net cost of \$0 in FY 2025 (FY25 has non recurring savings). The additional, recurring cost of funding this position beyond the original limited-term timeframe would not be present until FY 2026.	N	\$ —	\$ —	\$ —
Community Impact	Work from home equipment for Community Impact staff (5 employees).	N	\$ 4,250		\$ 4,250
Conference Center (Grand River Center)	This improvement package request provides for the addition of 10 cameras in the public areas of GRC. No security cameras are in the public space, entrances or exits. This project includes cameras, cabling and installation.	N	\$ 27,300		\$ 27,300
Economic Development	Purchase of 3 additional brochure holders to be placed on the 3 existing Art on the River kiosks, additional printing costs for the brochures and translation services. These holders are for the purpose of adding new brochures in Spanish with the intent to be more inclusive of Dubuque's diverse population.	N	\$ 1,650		\$ 1,650
Engineering	Upgrade an existing small car to a pickup truck. For the functional use of vehicles in the Engineering Department, a pickup truck will provide the most versatility.	N	\$ 17,000		\$ 17,000
Engineering	The addition of one full-time HVAC Technician position (1.00 FTE, OE-16) to provide HVAC repair, Boiler repair, and Backflow testing services to all city Departments. Contractors are currently used for this work, and if funded, the need for contracts would decrease significantly. The expense of the position would be offset by cost saving from hiring contracts less frequently, and the true cost savings would be realized in future years.	N	\$ 2,912		\$ 2,912

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Fire	Additional computer for new Bureau Chief position. Grow the department's EMS Division to provide support for an expanding service by adding (1.0 FTE, GE-50) Bureau Chief position. Approximately 80% of the department's 8,000 incidents are EMS-related. The previous structure of managing the EMS Division with one member is beyond capacity.	N	\$ 4,650		\$ 4,650
Fire	Purchase of pre-plan software that is integrated with CAD (computer aided dispatch) software. Currently, the pre-plan information is created as separate, manually-created files stored separate from the response files. Year 1 cost with implementation is \$8,650, year 2 is \$8,242, year 3 is \$8,654 followed by a 5% increase in price each year moving forward.	N	\$ 8,650		\$ 8,650
Fire	Upgrade the advanced airway equipment from traditional, hand-held laryngoscopes to the advanced video laryngoscope technology. The move to video laryngoscopes provides enhanced visualization and increase the success rates of field intubation and securing a patent airway for our patients.	N	\$ 7,816		\$ 7,816
Fire	Seal the floor in the basement of Fire Station 6. The funding will also allow the floor to be painted and flake applied which will brighten and clean the space for firefighters to continue to utilize.	N	\$ 9,500		\$ 9,500
Fire	A 48" lawn mower at Fire Station 2 for the regular upkeep of the land around the station. The mower will reduce the workload and improve ergonomics with landscaping requirements throughout the year.	N	\$ 11,000		\$ 11,000
Fire	Neighborhood graphics to be placed on the back of each suppression vehicle to acknowledge and recognize the specific neighborhoods they represent.	N	\$ 1,000		\$ 1,000
Health Services	A stand-up desk unit for an Environmental Sanitarian. The Environmental Sanitarian spends several hours of the day in a sitting position at the computer writing reports and attending meetings and often multi hour-long trainings. The ability to stand at your desk offers great relief to your back and shoulders and adds to productivity and alertness and overall physical well-being	N	\$ 463		\$ 463
Health Services	purchase six chairs to accompany an existing conference table in the Economic Development office. Health Services often has business owners bringing in food license applications and blueprints. Due to the volume of paperwork needed, there is a need for space to spread them out. We also need a spot that will seat 7 people for staff meetings.	N	\$ 3,000		\$ 3,000
Health Services	to fund the purchase of 6 new live traps. Approximately one-third of trap requests cannot be fulfilled currently. The estimated revenue for trap rental is \$480 per year. This project assists in removing barriers associated with low-income communities and contributes towards the evaluation of fines, fees, and rate structure. The revenue generated could be directly allocated to the low-income portion of our community.	N	\$ 700		\$ 700
Housing	Two 55" digital plan review tables. Digital plan review tables streamline the plan review process by allowing inspectors to navigate, annotate, and share plans swiftly and efficiently. When used with Bluebeam software, immediate updates ensure that all team members work with the most current version of the plan, eliminating potential delays and confusion.	N	\$ 33,400		\$ 33,400

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Housing	Provide for (1) City of Dubuque logo hardhat and a hi-visibility jacket for each building inspector. This will help identify the building inspectors to the contractors and create a more professional appearance for our department.	N	\$ 700		\$ 700
Human Resources	A temporary Scanning Clerk position (0.50 FTE, GE-25A). This position was funded through a non-recurring improvement package in the FY 2022 budget, but the position was not filled, and the funds were not carried over to future fiscal years.	N	\$ 25,350	\$ 4,226	\$ 21,124
Human Resources	Non-Recurring portion of purchase a Human Resources Information System (HRIS), which is a software solution that includes all aspects of managing the employee database and directory, applicant tracking, benefits administration, payroll processes, work scheduling/time and attendance, leaves tracking, compliance protocols, customizable insight reports, employee self-service, performance management, and HR processes accessible and managed on mobile apps. Also has a recurring portion	N	\$ 75,750	\$ 12,628	\$ 63,122
Information Technology	Computer and Technology Portion of this package. This improvement package is for the creation of a new User Technology Specialist under the Information Technology (IT) department (1.00 FTE, GE-29). As the City organization continues to grow, so does the demand for IT infrastructure and support services. There is an alternative proposal to upgrade an existing position to this new position.	N	\$ 3,300		\$ 3,300
Information Technology	Enhance employee well-being and increase productivity by providing ergonomically designed chairs and standing desks to the staff or the new office that the Information Technology department is moving to in 2024.	N	\$ 20,000		\$ 20,000
Information Technology	Replace the old model emergency radio in the Information Technology (IT) department that is at the end of it's useful life with the current model that is being used by Police and Fire.	N	\$ 5,110		\$ 5,110
Legal	The creation of a full-time Assistant City Attorney I position (1.0 FTE, GE-37) within the City Attorney's Office. Creation of this position will facilitate a succession plan for the individual to become familiar with the organization and processes in the City. The goal is to grow and develop the individual hired to take on more responsibility and duties, allowing for efficiencies and reduced response times and better balanced workload for the City Attorney's Office.	N	\$ 127,265	\$ 97,729	\$ 29,536
Library	This improvement request is for a one-time upgrade to improve virtual meeting technology in the Library's Eigler Auditorium. The current set up for the Auditorium is not ideal for hybrid in-person/virtual meetings.	N	\$ 13,000		\$ 13,000
Office of Equity and Human Rights	Billboard rental in the North End that targets minority and low-income residents to advertise the existence of the department and how/why to file a discrimination complaint. There has been a 44% decrease in inquiries since 2019, and data would be collected to track the billboard's effectiveness.	N	\$ 5,800		\$ 5,800
Parks	4 additional desktop computers for the Park Division. Three computers would be for functional supervisors that do not have a desktop computer. An additional computer would be a multi-user computer for Park Division staff.	N	\$ 8,800		\$ 8,800

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Parks	A utility vehicle for use at Veterans Memorial Park, there is a shortage of utility vehicles to perform efficiently as a department..	N	\$ 23,000		\$ 23,000
Parks	Purchase of a plate compactor and jumping jack compactor. Staff have needed to rent a plate compactor and jumping jack for many of these projects.	N	\$ 7,000		\$ 7,000
Parks	Purchase of a dump trailer for the Forestry activity in the Park Division. The Forestry activity does not have a trailer.	N	\$ 15,000		\$ 15,000
Parks	Purchase of a tow-behind prairie mower for the Park Division. This piece of equipment would offset the cost of hiring a contractor to mow smaller prairie areas.	N	\$ 4,000		\$ 4,000
Parks	Purchase a remote-controlled mower. There are numerous steep slopes that staff mow including turf and prairie areas. This mower would reduce the risk of injury from mowing these areas with staff on riding mowers.	N	\$ 70,000		\$ 70,000
Planning Services	Additional laptop for staff who need to work remotely for work because of illness/Covid, conference attendances, board/commission presentations, etc. Section 9.12 notes that approved telecommuters will be provided the tools and applications for access to city technology resources, and City employees cannot use personal devices.	N	\$ 2,400	\$ 400	\$ 2,000
Planning Services	Purchase of City of Dubuque shirts. The embroidered polo/shirts help clearly identify Planning Staff at public meetings/events and help clearly identify the Zoning Enforcement Officer as a city official with inspecting property and interacting with the public.	N	\$ 480	\$ 80	\$ 400
Planning Services	Sending the Planning Technician to Dale Carnegie training which will help develop and build on confidence and personal leadership competence, strengthen skills in relating to others and build inclusivity, enhance skills to communicate logically, clearly, and concisely, energize and engage listeners, learn to listen with empathy, develop leadership skills to be more flexible and innovative, inspire and motivate others to action, and empower them to control attitudes and reduce stress so they can be at their optimum best.	N	\$ 2,350	\$ 1,326	\$ 1,024
Police	To conduct a building and space study. The City is currently leasing space through maintenance agreements and cost/space sharing, and in 1971, the Police Department had only half the employees they have today. There is currently no place to take citizens for a private conversation. To help with the problem, SRO's have moved, and E911 is moving out of the building.	N	\$ 50,000		\$ 50,000
Public Information Office	Computer and iPad for the addition of 1.00 FTE (GE-33) GIS Developer. This position is essential for creating, customizing, and maintaining GIS applications, and will work with all city departments. These applications require a significant amount of customization, keeping the GIS Coordinator/Analyst from other duties.	N	\$ 4,795	\$ 2,705	\$ 2,090

Budget Overviews

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Public Information Office	Computer and iPad for the addition of 1.00 FTE (GE-30) GIS Applications Specialist. The number of GIS application and data requests continues to rise as GIS further embeds itself as a mission critical resource. Neither the GIS Coordinator/Analyst or GIS Applications Specialist can keep up with the needs of all departments.	N	\$ 4,795	\$ 2,705	\$ 2,090
Public Information Office	Computer and iPad for the addition of a 1.00 FTE (GE-30) GIS Data Analyst to the GIS (Geographic Information System) Office. This position will manage and analyze spatial data for all city departments, reducing redundancy and improving efficiency. Data analysis continues to demand more time	N	\$ 4,795	\$ 2,705	\$ 2,090
Public Information Office	Office space remodeling to accommodate new GIS (Geographic Information System) Office positions. The current GIS staff setup does not allow for additional staffing, nor collaboration space for project management.	N	\$ 25,000	\$ 14,105	\$ 10,895
Public Works	Hire a consultant to review departmental plans, policies, and procedures to combat systematic inequities	N	\$ 17,500		\$ 17,500
Public Works	A current employee to receive an applicator's license and certification and provides funding for an off-road, slide-in applicator for the Port of Dubuque in accordance with the United States Army Corps of Engineers Engineering Technical Letter (110-2-583), which requires the removal of unacceptable growth within the "vegetation-free zone."	N	\$ 12,000		\$ 12,000
Public Works	Conversion of all computers in Public Works to be switched to laptop setups. This would occur through attrition and would allow office staff to collaborate, train and present more easily.	N	\$ 800		\$ 800
Public Works	Replacement of the arts & culture sculpture at the Municipal Services Center that was moved a number of years ago. Public Works would like to replace this sculpture from the Art on the River program to support local artists and arts and culture in the community	N	\$ 15,000		\$ 15,000
Recreation	Computer & technology portion of this package. Implement a Park Ambassador program at Comiskey park, which includes creating new temporary Park Ambassador positions (net increase of 0.37 FTEs after offsets, NA-25) as well as purchasing office equipment and supplies. Net reduction of 0.47 FTEs in various temporary positions to help offset.	N	\$ 3,660		\$ 3,660
Recreation	The installation of a network switch at the McAleece Park. The Information Technology department recommended the installation	N	\$ 11,000		\$ 11,000
Recreation	Funding to continue the expansion of the scholarship program for the Leisure Services Department. This request for additional recurring funding in FY 2025 and beyond will allow the department to continue to offer 300 \$150 scholarships to income-qualifying families. Requested as recurring for \$20,000. Recommended as non-recurring for \$8,900.	N	\$ 8,900		\$ 8,900
TOTAL GENERAL FUND NON-RECURRING PACKAGES			\$ 898,499	\$ 203,150	\$ 695,349
TOTAL RECURRING AND NON-RECURRING TAX SUPPORTED			\$3,217,861	\$ 692,834	\$2,525,028

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
LIBRARY TRUST FUND					
Library	This improvement request is for a part time (.50 FTE, GE-28) Marketing Coordinator position to be added to Administration activity and the General Fund. This position currently exists, but is paid out of the Library Trust fund.	R	\$ (38,918)		\$ (38,918)
Subtotal Library Trust Fund			\$ (38,918)	\$ —	\$ (38,918)
MEDIA SERVICES FUND					
Public Information Office	This improvement package request is for a online form solution to accept electronic form submittals for grant and assistance applications, some licenses and permits, resident feedback, and more through the City website.	R	\$ 15,000		\$ 15,000
Public Information Office	This improvement package request is for a online form solution to accept electronic form submittals for grant and assistance applications, some licenses and permits, resident feedback, and more through the City website.	N	\$ 5,000		\$ 5,000
Public Information Office	This improvement package request is integrate an artificial intelligence (AI)-based chat solution into the City website to offer the option of automated customer service. This service would provide smart text messaging, web chat, and interactive text alerts for residents and stakeholders.	R	\$ 16,650		\$ 16,650
Public Information Office	This improvement package request is integrate an artificial intelligence (AI)-based chat solution into the City website to offer the option of automated customer service. This service would provide smart text messaging, web chat, and interactive text alerts for residents and stakeholders.	N	\$ 7,990		\$ 7,990
Subtotal Media Services Service Fund			\$ 44,640	\$ —	\$ 44,640
GARAGE SERVICE FUND					
Public Works	Maintenance Supervisors and Equipment Operator II's to receive their OSHA Workplace Safety certification to increase safety in the field and on-the-job. Four certifications per year will ensure all employees in these positions can complete the certification within 3 years and repeat the certification every 3 years.	R	\$ 899		\$ 899
Public Works	Conversion of all computers in Public Works to be switched to laptop setups. This would occur through attrition and would allow office staff to collaborate, train and present more easily.	N	\$ 600		\$ 600
Subtotal Garage Service Fund			\$ 1,499	\$ —	\$ 1,499

**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	Upgrade the scheduled FY 2025 replacement of a current Engineering Staff computer from a desktop to an engineering laptop.	N	\$ 1,200		\$ 1,200
Engineering	Engineering and Housing to hold a joint annual meeting intended for area contractors for the purpose of educating attendees on updates to building codes and specifications. Split up among the general fund, Stormwater, and Sanitary Sewer.	R	\$ 1,667		\$ 1,667
Parks	Adding one full-time Maintenance Technician position (1.00 FTE, GD-06) assigned to the Bee Branch Creek Greenway area. Partially offset by eliminating 0.11 FTE from temporary Parks Groundskeeper positions and also eliminating 0.50 FTE from the temporary Landscape Crew Member positions.	R	\$ 75,760		\$ 75,760
Subtotal Stormwater Fund			\$ 78,627	\$ —	\$ 78,627
Water Fund					
Water	A vehicle for the use of the maintenance and administrative staff at the Eagle Point Water Treatment Plant. A third vehicle will reduce the wait and response time for maintenance and administrative staff to perform their work and improve overall efficiency within the group.	N	\$ 78,000		\$ 78,000
Subtotal Water Fund			\$ 78,000	\$ —	\$ 78,000
Road Use Tax Fund					
Public Works	Adding a (1.00 FTE, GD-05) Utility Worker. This position would provide flagger safety to street and sewer maintenance operations and help ensure safe roads traveled in the winter during snow and ice operations. As maintenance programs have expanded and infrastructure requirements have increased, flaggers on job sites should be used.	R	\$ 82,777		\$ 82,777
Public Works	Adding a (1.00 FTE, GD-05) Utility Worker. This position would provide flagger safety to street and sewer maintenance operations and help ensure safe roads traveled in the winter during snow and ice operations. As maintenance programs have expanded and infrastructure requirements have increased, flaggers on job sites should be used.	R	\$ 82,777		\$ 82,777
Public Works	Maintenance Supervisors and Equipment Operator II's to receive their OSHA Workplace Safety certification to increase safety in the field and on-the-job. Four certifications per year will ensure all employees in these positions can complete the certification within 3 years and repeat the certification every 3 years.	R	\$ 3,596		\$ 3,596
Public Works	Street assessment software that identifies defect types and street types. This is data we have historically received from the Department of Transportation (DOT) every other year; however, the DOT has now decreased the frequency of condition rating to every five years. For the age of our infrastructure, this is too large of a gap to rely on for maintenance.	R	\$ 17,000		\$ 17,000

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Public Works	Street assessment software that identifies defect types and street types. This is data we have historically received from the Department of Transportation (DOT) every other year; however, the DOT has now decreased the frequency of condition rating to every five years. For the age of our infrastructure, this is too large of a gap to rely on for maintenance.	N	\$ 3,500		\$ 3,500
Public Works	Single point operation point monitoring devices, which can be utilized on construction sites, snow and ice operations, flood monitoring, and more. This allows for notifications to be sent if an unexpected operational concern arises and also allows for remote monitoring.	R	\$ 16,500		\$ 16,500
Subtotal Road Use Tax Fund			\$ 206,150	\$ —	\$ 206,150
Sanitary Sewer Fund					
Engineering	Engineering and Housing to hold a joint annual meeting intended for area contractors for the purpose of educating attendees on updates to building codes and specifications. Split up among the general fund, Stormwater, and Sanitary Sewer.	R	\$ 1,667		\$ 1,667
WRRC	Purchase and installation of 5 additional cameras and 4 additional viewing stations, which would provide additional coverage to areas of high activity, including the administration building entrance and lobby, the drying pad, and the alleyway between the maintenance shop and solids processing building	R	\$ 325		\$ 325
WRRC	Purchase and installation of 5 additional cameras and 4 additional viewing stations, which would provide additional coverage to areas of high activity, including the administration building entrance and lobby, the drying pad, and the alleyway between the maintenance shop and solids processing building	N	\$ 19,000		\$ 19,000
WRRC	Additional mobile devices (10 smart phones with data), desktop computers (3), and laptop computers (2) to improve staff connectivity and create efficiencies in process and communication. The devices will allow staff to readily access e-mail, the WRRC Water Information Management system (WIMS), time entry application, and additional applications as necessary.	R	\$ 6,240		\$ 6,240
WRRC	Additional mobile devices (10 smart phones with data), desktop computers (3), and laptop computers (2) to improve staff connectivity and create efficiencies in process and communication. The devices will allow staff to readily access e-mail, the WRRC Water Information Management system (WIMS), time entry application, and additional applications as necessary.	N	\$ 16,340		\$ 16,340
WRRC	Three tablet computers, a Wi-Fi router, and laboratory information management software to transition from paper-based recordkeeping to digital. This will help in streamlining laboratory operations, accelerating access to vital operational data, and improving responsiveness to clients, including the Water Department.	R	\$ 2,380		\$ 2,380

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
WRRC	Three tablet computers, a Wi-Fi router, and laboratory information management software to transition from paper-based recordkeeping to digital. This will help in streamlining laboratory operations, accelerating access to vital operational data, and improving responsiveness to clients, including the Water Department.	N	\$ 17,000		\$ 17,000
WRRC	Two additional vehicles dedicated to conducting facility inspections for the City's Industrial Pretreatment and FOG (fats, oils, and grease) programs. The establishment of the new position of Industrial Pretreatment Coordinator requires an additional vehicle, and the position of Environmental Coordinator currently uses a vehicle that was scheduled to be traded in and was temporarily retained to meet transportation needs.	N	\$ 75,000		\$ 75,000
WRRC	Purchase of a compact track loader and attachments, including light materials bucket, pallet forks, angle broom, rotary cutter, and snow pusher. This improvement replaces an existing 1994 John Deere 410D backhoe/loader and provides increased functionality to the W&RRC, including moving snow, sweeping hard surfaces, mowing rough areas, and moving bulk materials and debris.	N	\$ 90,000		\$ 90,000
WRRC	An electric scissors lift with a minimum platform height of 32 feet, intended to replace an existing single vertical mast boom lift. The inclusion of the scissors lift is aimed at eliminating the need for rental units and providing our plant staff with the means to easily conduct maintenance on rooftop HVAC units, yard lighting and cameras, as well as indoor lighting and ventilation equipment.	N	\$ 30,000		\$ 30,000
WRRC	Cleaning the four anaerobic digesters on a rolling basis, allowing each to be cleaned once every four years. Periodic cleaning of the anaerobic digesters is essential for preventing operational issues, maintaining efficiency, and ensuring compliance with environmental regulations. Regular maintenance helps extend the lifespan of the digesters, promotes consistent biogas production, and reduces the likelihood of undesirable side effects such as foaming and odors.	R	\$ 75,000		\$ 75,000
WRRC	Purchase of chemicals to be used at the Water Resource & Recovery Center to reduce odor emissions and the formation of struvite within the waste stream. An ongoing analysis determined that dosing the waste stream with hydrogen peroxide and ferric chloride could reduce hydrogen sulfide (H ₂ S), the most prevalent odor-causing compound in wastewater, and struvite.	R	\$ 462,000		\$ 462,000
WRRC	Increasing tipping fees charged for hauling and disposing high strength waste, septage, and FOG (fats, oils, and grease). The fee increases will help offset the cost of providing the requisite infrastructure to handle and treat the waste without causing compliance issues with the Clean Water Act (CWA) permit requirements.	R	\$ —	\$ 346,956	\$ (346,956)
Subtotal Sanitary Sewer Fund			\$ 794,952	\$ 346,956	\$ 447,996
Solid Waste Fund					

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Public Works	Maintenance Supervisors and Equipment Operator II's to receive their OSHA Workplace Safety certification to increase safety in the field and on-the-job. Four certifications per year will ensure all employees in these positions can complete the certification within 3 years and repeat the certification every 3 years.	R	\$ 899		\$ 899
Public Works	Deploying 15,000, 64-gallon carts for all customers who do not have a city-issued 96-gallon recycling cart, with a smaller option provided for those who cannot physically wheel a larger cart. If approved, The Recycling Partnership (TRP), a national non-profit, would contribute \$250,000, covering approximately 37% of the estimated \$675,000 cost of carts. It is also estimated that this change can cut costs by about \$30,000 every year.	N	\$ 675,000	\$ 250,000	\$ 425,000
Public Works	Deploying 15,000, 64-gallon carts for all customers who do not have a city-issued 96-gallon recycling cart, with a smaller option provided for those who cannot physically wheel a larger cart. If approved, The Recycling Partnership (TRP), a national non-profit, would contribute \$250,000, covering approximately 37% of the estimated \$675,000 cost of carts. It is also estimated that this change can cut costs by about \$30,000 every year.	R	\$ —	\$ 30,000	\$ (30,000)
Subtotal Solid Waste Fund			\$ 675,899	\$ 280,000	\$ 395,899
Landfill Fund					
Public Works	Purchase of a three-quarter-ton standard cab truck with a salt box and plow blade for maintaining the roadways and parking lots at the Customer Convenience Center.	N	\$ 85,000		\$ 85,000
Public Works	Smart phone for use by the Environmental Technician and the monthly services costs associated with the purchase. The Environmental Technician is the primary contact for businesses wishing to schedule disposal of e-scrap and very small quantity generator waste, for mobile collection events, and residents who have questions related to household hazardous material and e-scrap disposal.	N	\$ 350		\$ 350
Public Works	Smart phone for use by the Environmental Technician and the monthly services costs associated with the purchase. The Environmental Technician is the primary contact for businesses wishing to schedule disposal of e-scrap and very small quantity generator waste, for mobile collection events, and residents who have questions related to household hazardous material and e-scrap disposal.	R	\$ 624		\$ 624
Public Works	A litter collection vehicle, which would be utilized to collect windblown litter along the landfill cells portable and permanent fencing, along Airborne Road, and other areas on-site. Staff has researched several options and has determined that an off-road capable, four-wheel drive vehicle that allows the operator to remain in the cab while collecting the litter via a controller-operated vacuum provides the most operational flexibility and increases operator safety.	N	\$ 120,000		\$ 120,000

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Public Works	With the volume of non-commercial customers accessing the agencies services expected to increase when the Customer Convenience Center tentatively opens in Spring 2025, staff is requesting funding to hire a consultant to evaluate the current staffing allocations and determine if additional staffing is needed immediately or what service level increases should trigger staffing additions or reallocation.	N	\$ 25,000		\$ 25,000
Public Works	The Solid Waste Agency Administrator and the Solid Waste Facility Supervisor to attend one of the two Badger SWANA (Solid Waste Association of North America) events in Wisconsin each year. With approximately 20-30% of the Agency's municipal solid waste tonnage coming from the state of Wisconsin, staff attendance at the event would provide educational and networking opportunities to understand the future plans for waste in Wisconsin, which would benefit multiple operational aspects of the facility.	R	\$ 1,400		\$ 1,400
Public Works	Purchase of a towed roller compactor which would be utilized to smooth out temporary access roads and drop-off areas within the active landfill cell to improve overall access and convenience for customers/haulers. In addition, the roller would be used in other off-road areas of the landfill as needed to reduce pooling of water and improve drainage.	N	\$ 55,000		\$ 55,000
Public Works	Development of a landfill utility worker apprenticeship program. The Landfill has been unable to recruit a diverse and qualified workforce for entry-level positions. The program will be developed by creating local partnerships with Iowa Works, NICC, union representatives and landfill field staff to take full advantage of training grants provided for this type of program. The program will provide the apprentice the education and experience opportunities necessary to prepare them to operate heavy equipment and the handling and package of hazardous materials and e-scrap used with typical Landfill operations.	R	\$ 78,070		\$ 78,070
Subtotal Landfill Fund			\$ 365,444	\$ —	\$ 365,444
TOTAL NON-PROPERTY TAX FUND PACKAGES			\$2,206,293	\$ 626,956	\$1,579,337
TOTAL IMPROVEMENT PACKAGES ALL FUNDS			\$5,424,154	\$1,319,788	\$ 4,104,366

FULL-TIME EQUIVALENT (FTE) PERSONNEL CHANGES IN ADOPTED FY 2025 BUDGET

The Fiscal Year 2025 budget increases the full-time equivalents by 8.00 FTE, decreases part-time equivalents by 1.59 FTE, and increases seasonal equivalents by 0.79 FTE. The changes can be summarized as follows:

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	TEMPORARY	
Airport	Marketing Coordinator		-0.70		Eliminated position in Airport and combined duties with a PIO Communications Assistant
Engineering	Engineering Technician	1.00			Additional full-time Engineering Technician
Engineering	Lease Intern			-0.25	Eliminated to help fund full-time position
Engineering	Confidential Account Clerk	1.00			Additional full-time position to assist with workload
Engineering	Engineering Intern			-0.32	End of temporary intern position
Engineering	Engineering Intern			-0.32	End of temporary intern position
Engineering	Engineering Intern			-0.32	End of temporary intern position
Finance	Payroll Systems Analyst	1.00			Additional full-time position to assist with electronic time and attendance
Finance	Budget/Financial Analyst	-1.00			Eliminated due to Finance restructure
Finance	Limited Term UB Accountant	-1.00			Eliminated due to Finance restructure
Finance	Project Manager		0.5		Fully remote part-time position added to assist with projects
Finance	Finance Intern			1.50	Additional hours for accounting and utility billing interns
Fire	Fire Captain	1.00			Additional Captain to serve in capacity of field training officer/safety officer for first shift
Fire	Bureau Chief	1.00			Addition of Bureau Chief to provide support for EMS expanding service
Fire	Civilian Fire Inspector	1.00			Additional full-time position to assist with workload
Human Resources	Scanning Clerk			0.50	Created to help with electronic data management
Public Information Office	Communications Assistant	1.00			Combined 2 part-time positions in Airport & PIO to create 1 full-time
Public Information Office	Communications Assistant		-0.50		Eliminated to create full-time position
Public Works	Assistant Public Works Director	-1.00			Eliminated to assist with dept restructure after job study
Public Works	Fleet Maintenance Procurement Specialist	1.00			Added to assist with dept restructure after job study
Public Works	Administrative Assistant	1.00	-0.67		0.67 FTE part-time position changed to 1.0 FTE to assist with workload
Public Works	Field Supervisor	1.00			Added to assist with dept restructure after job study
Public Works	Maintenance Supervisor	-1.00			Eliminated to assist with dept restructure after job study
Office of Share Prosperity and Neighborhood Support	Administrative Assistant	1.00	-0.66		Part-time position upgraded to full-time
Transportation	Parking Meter Checker		0.34		Increase position hours to help with meter coverage

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	TEMPORARY	
Transportation	Dispatcher		0.40		Increase position hours to help with coverage
Transportation	Laborer	1.00	-0.55		0.55 FTE of part-time to 1.0 FTE
W&RRC	Maintenance Supervisor		0.25		Part-time position to assist with management of plant operations
					Total change in FTE from FY 2024
TOTAL FTE CHANGES		8.00	-1.59	0.79	7.20
					Total FTE for FY 2025
TOTAL FTEs FOR FY 2025		656.88	60.98	58.36	776.22

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2025

DEPARTMENT/ DIVISION	1981 NUMBER	44-YEAR HIGH		44-YEAR LOW		2024 NUMBER	2025 NUMBER	NOTES
		FISCAL YR	NUMBER	FISCAL YR	NUMBER			
Police Department	90.00	2024-2025	125.75	1985-1990	82.00	121.00	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	—	2024-2025	20.35	1985-1991	8.00	17.00	19.88	Part of Police & Fire Departments in 1981. Added 2 Dispatchers in 2009. 1 Dispatcher added 2017 & 2020. 1 Dispatcher added 2023. 1 Dispatcher and Records Clerk added 2024. 2025 shift structure changed from a 10 hour shift to a 12 hour rotating shift
Fire Department	94.00	2025	104.16	1988-1990	88.50	101.00	104.00	1 Firefighter added FY20 & FY21. 7 firefighters added in 2023 as well as addition of Civilian Fire Inspector. 1 firefighter and 1 administrative assistant added in 2024. Fire Inspector and Bureau Chief added during 2024 and both Captain and Bureau Chief added 2025.
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	2024-2025	39.59	1996-2001	20.92	25.35	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	—	2023-2025	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	2023-2025	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. In FY25, restructure so AmeriCorps Coordinator increase 0.13 FTE from City funding.
Library	20.00	2024-2025	35.52	1989	14.00	22.00	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	2024	20.40	1983-1994	7.00	13.00	13.00	Assistant FBO Director added in FY2023. in FY24, PT (0.70 FTE) Marketing Coordinator position eliminated and replaced with 1.0 FTE in PIO that will be assisting Airport in marketing

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2025

DEPARTMENT/ DIVISION	1981 NUMBER	44-YEAR HIGH		44-YEAR LOW		2024 NUMBER	2025 NUMBER	NOTES
		FISCAL YR	NUMBER	FISCAL YR	NUMBER			
Transportation Services	44.00	2025	55.20	2010-2011	6.00	30.00	31.00	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. 1 FT Laborer added and a PT laborer eliminated in 2025.
Engineering	22.00	2025	41.71	1983; 1985-1987	18.00	37.00	39.00	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. Confidential Account Clerk and Engineering Technician added and elimination of temporary lease management intern during FY24.
Water Department	32.00	1981-1982	32.00	1999-2009	23.00	26.00	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	17.00	17.00	(2) Plant Operators eliminated and Environmental Coordinator added 2016. Assistant Manager, Operator I, and Operator IV position removed in FY 2019. Industrial Pre-Treatment Coordinator, Assistant W&RRC Manager, 0.25 FTE Maintenance Supervisor added in 2024.
Public Works	1.00	1990-1991	2.00	1993-2001	—	—	—	
Public Works	89.00	2025	96.06	1990	73.00	93.42	94.42	Utility Worker Apprentice added FY19; Secretary added FY20; Traffic Signal Tech II added FY21. Sanitation Driver added FY23. Data Scientist and Secretary added in 2024. Department restructure during 2024: Administrative Assistant upgraded from PT to FT, Assistant Public Works Director eliminated, Field Supervisor added, Fleet Maintenance Procurement Specialist added, elimination of Stock Clerk, and Maintenance Supervisor eliminated. For FY25, Equipment Operator II/Landfill Equipment Operator and Sanitation Driver had FTE's corrected to bring to full-time equivalents
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	2024-2025	36.00	1984-1985	10.50	36.00	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*-2025	8.38	1985-1987	2.50	8.00	8.00	*PT Asst Planner to FT
Human Resources	—	2025	8.25	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. Temporary Scanning Clerk added in FY25 as an improvement package.

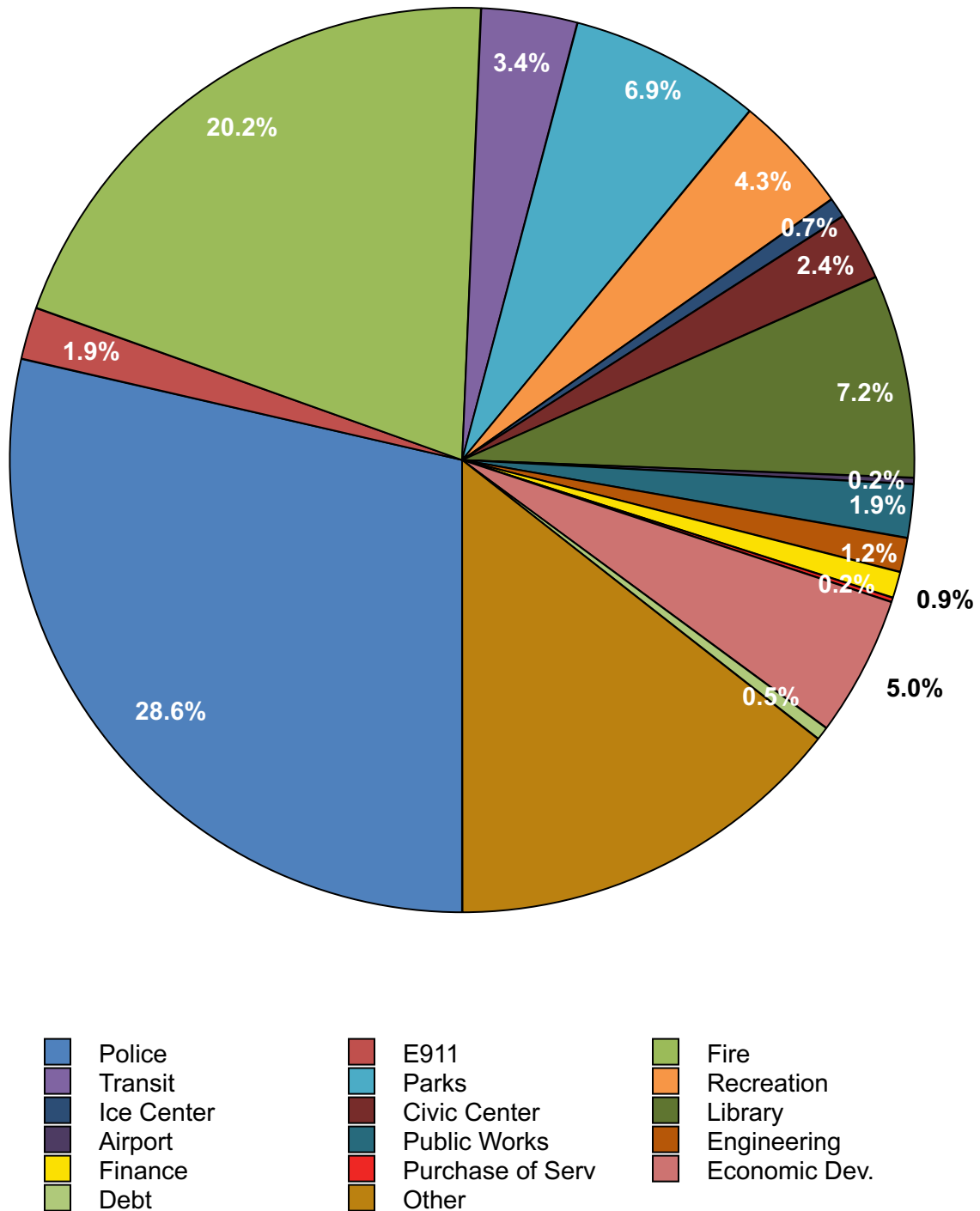
PERSONNEL COMPLEMENT -- FULL-TIME 1981-2025

DEPARTMENT/ DIVISION	1981 NUMBER	44-YEAR HIGH		44-YEAR LOW		2024 NUMBER	2025 NUMBER	NOTES
		FISCAL YR	NUMBER	FISCAL YR	NUMBER			
Office of Shared Prosperity and Neighborhood Support	—	2025	4.00	2022	1.00	3.00	4.00	Community Engagement Coord moved from Office of Equity and Human Rights and Data Analyst moved from City Manager's Office in FY23. Administrative Assistant became FT in FY24.
Public Information	—	2025	9.25	2018	3.00	7.00	8.00	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. PT (0.50 FTE) Communications Assistant in PIO and 0.70 FTE Marketing Coordinator in Airport eliminated and replaced with 1.0 FTE Communications Assistant to PIO in FY24.
City Manager's Office	11.00	2022	11.08	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	2023-2025	4.00	1981-2022	3.00	4.00	4.00	Secretary added FY23
Finance and Budget	—	2025	24.51	2020	17.00	22.00	21.00	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. Eliminated Temporary Utility Billing Accountant, eliminated Budget/Financial Analyst, increased temporary intern hours, addition of part-time project manager, and added Payroll Systems Analyst as part of department restructure in 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.
Legal Department	2.00	2020-2025	5.62	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 Technology	2.50	2024-2025	13.00	1981	2.50	12.00	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	646.00	656.88	11.57% Increase 1981-2024

FINANCIAL SUMMARIES

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HOW YOUR CITY SHARE OF PROPERTY TAXES ARE DISTRIBUTED 2025 RECOMMENDED OPERATING BUDGET IN LEVIED FUNDS



**FISCAL YEAR 2025 RECOMMENDED BUDGET
NET OPERATING BUDGET IN FUNDS INCLUDING TAX LEVY REVENUE
BY DEPARTMENT**

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

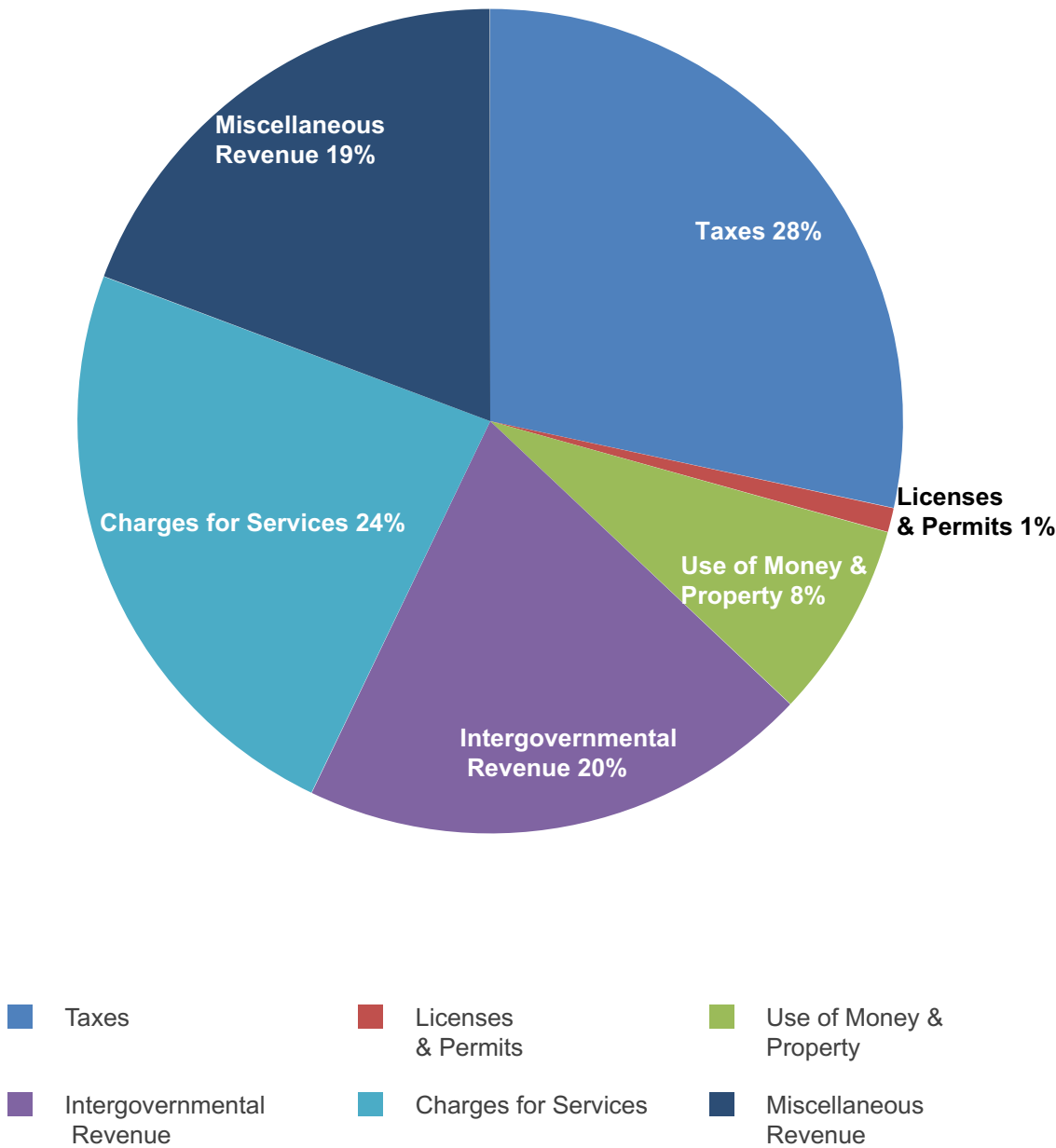
DEPARTMENT/DIVISION	FY 2024			FY 2025			
	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	% OF NET OPERATING BUDGET
Police	18,128,967	1,493,599	16,635,368	18,755,492	1,358,857	17,396,635	28.61 %
Emergency Comm. Center	2,084,791	713,309	1,371,482	2,273,970	1,144,172	1,129,798	1.86 %
Fire	15,280,924	4,663,932	10,616,992	17,423,325	5,138,058	12,285,267	20.20 %
Emergency Management	107,252	2,852	104,400	113,047	2,647	110,400	0.18 %
Building Services	—	—	—	—	—	—	— %
Subtotal	35,601,934	6,873,692	28,728,242	38,565,834	7,643,734	30,922,100	50.85 %
Office of Equity and Human Rights	437,400	3,125	434,275	462,747	3,125	459,622	0.76 %
Health Services	1,220,368	449,220	771,148	1,317,396	459,499	857,897	1.41 %
Parks Division	4,180,498	359,757	3,820,741	4,572,287	403,572	4,168,715	6.85 %
Ice Center	373,255	—	373,255	428,029	—	428,029	0.70 %
Civic Center	1,322,241	—	1,322,241	1,486,754	—	1,486,754	2.44 %
Grand River Center	1,114,046	—	1,114,046	1,279,167	—	1,279,167	2.10 %
Recreation	4,843,173	2,328,678	2,514,495	5,186,047	2,596,786	2,589,261	4.26 %
Library	4,217,858	54,293	4,163,565	4,455,159	46,690	4,408,469	7.25 %
Subtotal	17,708,839	3,195,073	14,513,766	19,187,586	3,509,672	15,677,914	25.78 %
Airport	4,679,645	4,327,962	351,683	5,345,463	5,204,617	140,846	0.23 %
Transit	4,363,588	2,680,757	1,682,831	4,694,589	2,598,397	2,096,192	3.45 %
Public Works	1,232,890	49,922	1,182,968	1,193,639	36,090	1,157,549	1.90 %
Engineering	3,397,426	1,493,807	1,903,619	2,183,354	1,434,055	749,299	1.23 %
Economic Development	3,290,821	364,068	2,926,753	3,468,385	424,142	3,044,243	5.01 %
Housing & Comm. Dev.	2,208,836	1,638,900	569,936	2,436,059	1,852,411	583,648	0.96 %
Purchase of Services	100,000	—	100,000	100,000	—	100,000	0.16 %
Subtotal	19,273,206	10,555,416	8,717,790	19,421,489	11,549,712	7,871,777	12.94 %
Planning	985,657	604,748	380,909	1,041,458	747,226	294,232	0.48 %
Eng-Facilities Mgmt	1,437,553	338,564	1,098,989	1,506,569	339,687	1,166,882	1.92 %
City Council	157,250	98	157,152	160,510	—	160,510	0.26 %
City Manager's Office	1,923,689	1,246,353	677,336	2,000,302	1,476,778	523,524	0.86 %
Office of Shared Prosperity and Neighborhood Support	440,144	—	440,144	511,683	—	511,683	0.84 %
Human Resources	1,468,775	1,006,748	462,027	1,849,895	1,341,428	508,467	0.84 %
Public Information	433,548	241,796	191,752	489,852	354,739	135,113	0.22 %
City Clerk	557,272	373,983	183,289	539,793	446,208	93,585	0.15 %
Finance and Budget	3,990,786	2,963,532	1,027,254	4,553,499	3,986,211	567,288	0.93 %
Legal	1,075,547	694,273	381,274	1,106,218	853,176	253,042	0.42 %
Information Services	2,187,785	756,465	1,431,320	2,698,188	860,093	1,838,095	3.02 %
Subtotal	14,658,006	8,226,560	6,431,446	16,457,967	10,405,546	6,052,421	9.95 %
Total Without Debt	87,241,985	28,850,741	58,391,244	93,632,876	33,108,664	60,524,212	99.52 %
Debt Service	13,007,373	12,702,635	304,738	13,597,492	13,307,423	290,069	0.48 %
Total With Debt	100,249,358	41,553,376	58,695,982	107,230,368	46,416,087	60,814,281	100.00 %

**FISCAL YEAR 2025 RECOMMENDED BUDGET
DISTRIBUTION OF THE CITY PORTION OF YOUR PROPERTY TAX PAYMENT
RESIDENTIAL PROPERTY EXAMPLE**

For a residential property, with an assessed value of \$196,508 (and a taxable value of \$91,067) the City portion of their Fiscal Year 2025 (July 1, 2024 - June 30, 2025) tax bill would be \$855.82 with homestead tax credit. The distribution of their tax dollars to City departments & divisions would be:

CITY OF DUBUQUE DEPARTMENT/DIVISION	NET		TOTAL
	OPERATING EXPENSE	DEBT SERVICE	
Police	244.86		244.86
Emergency Comm. Center	15.92		15.92
Fire	172.88	1.36 0.48 %	174.24
Emergency Management	1.55		1.55
Subtotal	435.21	1.36	436.57
Human Rights	6.51		6.51
Health Services	12.07		12.07
Park Division	58.63		58.63
Ice Center	6.00		6.00
Civic Center	20.89		20.89
Grand River Center	17.98		17.98
Recreation	36.46		36.46
Library	62.05		62.05
Subtotal	220.59	—	220.59
Airport	1.97		1.97
Transit	29.53		29.53
Public Works	16.27		16.27
Engineering	10.53		10.53
Economic Development	42.88		42.88
Housing & Comm. Dev.	8.22		8.22
Purchase of Services	1.37		1.37
Subtotal	110.77	—	110.77
Planning	4.11		4.11
Eng - Facilities Mgmt	16.44		16.44
City Council	2.23		2.23
City Manager's Office	7.37		7.37
Office of Shared Prosperity and Neighborhood Support	7.19		7.19
Human Resources	7.19		7.19
Public Information	1.89		1.89
City Clerk	1.29		1.29
Finance	7.96	2.76 0.48 %	10.72
Legal	3.60		3.60
Information Services	25.85		25.85
Subtotal	85.12	2.76	87.88
GRAND TOTAL	851.69	4.12	855.82

BUDGET REVENUE BY CATEGORY

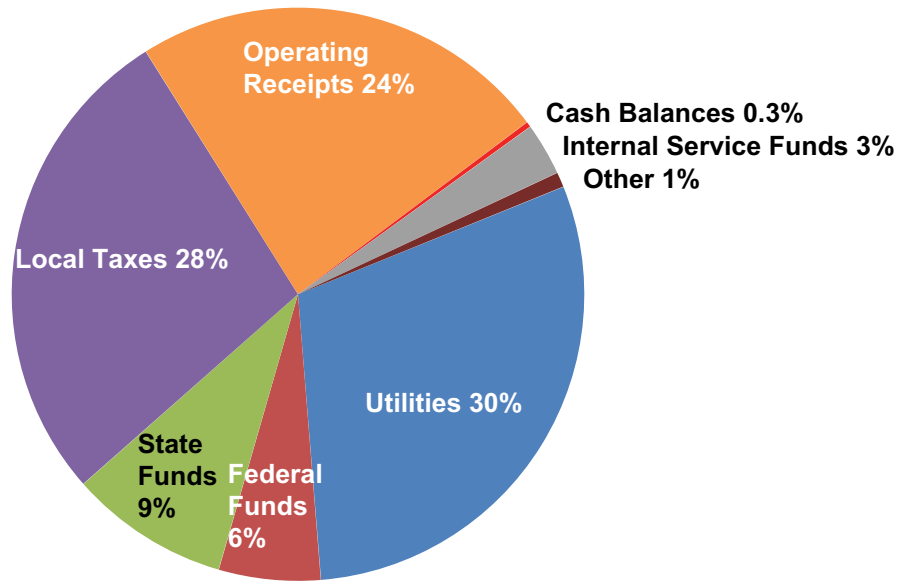


2025 RECOMMENDED REVENUE BUDGET \$248,578,088

**SUMMARY OF TOTAL REVENUES
BY REVENUE CATEGORY**

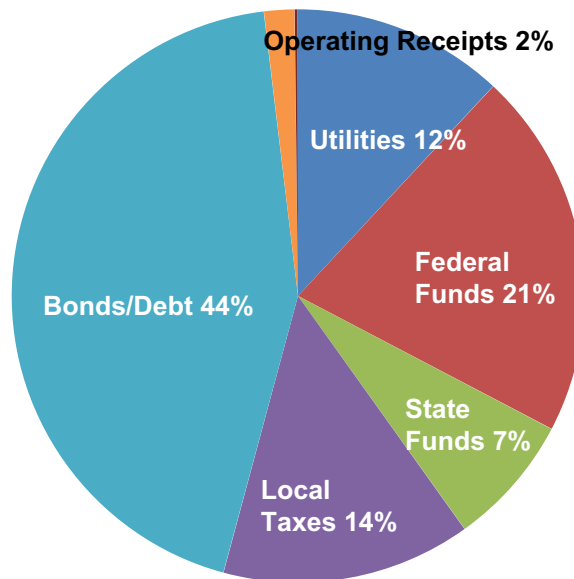
Revenue Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY25 Recomm'd Budget	% Change from Adopted FY24
Taxes					
Property Taxes	26,279,757	26,221,156	26,633,490	28,233,757	6.01 %
Local Option Sales Tax	12,627,969	12,200,394	12,528,806	12,927,516	3.18 %
Hotel/Motel Taxes	2,972,731	3,067,602	2,925,996	3,376,383	15.39 %
Gaming Tax	677,820	614,261	643,819	657,500	2.12 %
Utility franchise tax	6,209,776	6,923,470	6,397,933	7,412,323	15.85 %
Other Taxes	11,933,915	12,871,089	12,253,967	17,966,657	46.62 %
Total Taxes	60,701,968	61,897,972	61,384,011	70,574,136	0.46 %
Licenses & Permits					
Licenses & Permits	2,351,918	2,083,805	2,167,043	2,375,397	9.61 %
Total Licenses & Permits	2,351,918	2,083,805	2,167,043	2,375,397	(1.09)%
Use of Money & Property					
Interest Earnings	535,708	2,143,051	2,074,740	2,419,300	16.61 %
Gaming Leases	6,607,531	7,191,475	7,083,037	7,405,579	4.55 %
Other Uses of Money	11,944,200	9,846,997	8,952,106	9,318,205	4.09 %
Total Use of Money & Property	19,087,439	19,181,523	18,109,883	19,143,084	(2.79)%
Intergovernmental Revenue					
Federal Grants	27,880,401	12,955,620	22,302,685	26,674,390	19.60 %
State Road Use Funds	8,197,374	8,210,851	8,430,000	8,430,000	— %
State Grants	17,724,328	19,926,983	8,192,247	11,756,810	43.51 %
County Contributions	911,728	1,470,138	1,177,700	3,062,275	160.02 %
Total Intergovernmental Revenue	54,713,831	42,563,592	40,102,632	49,923,475	(9.56)%
Charges for Services					
Utility Charges	40,306,230	42,701,359	57,601,359	54,604,851	(5.20)%
Other Charges for Services	4,141,703	3,429,075	3,797,351	4,034,034	6.23 %
Total Charges for Services	44,447,933	46,130,434	61,398,710	58,638,885	3.17 %
Special Assessments	94,871	235,023	115,000	3,000	(97.39)%
Miscellaneous Revenue					
Internal Charges	5,031,721	3,757,714	5,605,867	6,367,437	13.59 %
Proceeds from Bonds	17,365,417	1,651,152	25,945,282	38,061,244	46.70 %
Other Miscellaneous Revenue	5,489,486	6,056,285	4,853,425	3,491,430	(28.06)%
Total Miscellaneous Revenue	27,886,624	11,465,151	36,404,574	47,920,111	31.63 %
Total Revenues Before Transfers	209,284,584	183,557,500	219,681,853	248,578,088	13.15 %
Transfers	28,401,156	27,398,934	40,819,033	40,357,689	(1.13)%
Grand Total Revenues	237,685,740	210,956,434	260,500,886	288,935,777	10.92 %

WHERE THE MONEY COMES FROM 2025 OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$174,810,144

2025 CAPITAL BUDGET



TOTAL RECOMMENDED CAPITAL BUDGET \$88,753,825

* 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	FY24 Total Adopted Revenues	FY25 Total Recomm'd Budget		FY25 Recomm'd Operating Budget		FY25 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Utilities							
Water	13,969,452	13,686,850	5.19 %	12,614,250	7.22 %	1,072,600	1.21 %
Sewer	16,433,025	23,606,530	8.96 %	16,912,970	9.68 %	6,693,560	7.54 %
Solid Waste	5,313,967	5,691,794	2.16 %	5,499,582	3.15 %	192,212	0.22 %
Parking	2,619,524	2,805,341	1.06 %	2,805,341	1.60 %	0	— %
Stormwater	6,022,578	7,469,151	2.83 %	6,724,323	3.85 %	744,828	0.84 %
Landfill	10,849,164	6,679,087	2.53 %	5,738,867	3.28 %	940,220	1.06 %
Salt Operations	184,779	131,846	0.05 %	131,846	0.08 %	—	— %
Transit	1,828,079	2,718,360	1.03 %	1,751,427	1.00 %	966,933	1.09 %
Subtotal	\$57,220,568	\$62,788,959	23.82 %	\$52,178,606	29.85 %	\$10,610,353	11.95 %
Federal Funds							
Community Development	\$1,330,848	\$1,139,594	0.43 %	\$546,042	0.31 %	\$593,552	0.67 %
HUD Lead Grant	\$2,149,353	\$2,577,468	0.98 %	\$695,278	0.40 %	\$1,882,190	2.12 %
Federally Assisted Housing	\$6,354,588	\$7,209,326	2.74 %	\$7,209,326	4.12 %	\$0	— %
Federal Grants - AmeriCorps	\$290,798	\$410,000	0.16 %	\$410,000	0.23 %	\$0	— %
Federal Grants - Law Enforcement	\$264,919	\$216,438	0.08 %	\$216,438	0.12 %	\$0	— %
Federal American Rescue Plan Act	\$3,320,843	\$1,971,384	0.75 %	\$206,384	0.12 %	\$1,765,000	1.99 %
Federal Assistance	\$675,772	\$4,145,948	1.57 %	\$0	— %	\$4,145,948	4.67 %
Federal Transportation	\$1,179,669	\$758,800	0.29 %	\$0	— %	\$758,800	0.85 %
Federal Transit Authority	\$570,300	\$558,000	0.21 %	\$558,000	0.32 %	\$0	— %
Passenger Facility Charge	\$0	\$181,366	0.07 %	\$181,366	0.10 %	—	— %
Federal Aviation Administration	\$9,407,700	\$9,253,470	3.51 %	\$0	— %	\$9,253,470	10.43 %
Subtotal	\$25,544,790	\$28,421,794	10.78 %	\$10,022,834	5.73 %	\$18,398,960	20.73 %
State Funds							
State Health Grant/Lead Grant	\$8,802	\$10,000	— %	\$10,000	0.01 %	\$0	— %
State Police Program Grant	\$1,336	\$0	— %	\$0	— %	\$0	— %
State Iowa Finance Authority	\$229,974	\$229,974	0.09 %	\$0	— %	\$229,974	0.26 %
State Flood Mitigation	\$9,551,029	\$5,870,274	2.23 %	\$5,645,274	3.23 %	\$225,000	0.25 %
State RISE Grant	\$950,000	\$1,858,800	0.71 %	\$0	— %	\$1,858,800	2.09 %
State Transit	\$361,617	\$352,876	0.13 %	\$352,876	0.20 %	\$0	— %
State Airport Grant	\$48,000	\$183,000	0.07 %	\$48,000	0.03 %	\$135,000	0.15 %
Highway Maintenance & Trails Grants	\$11,098	\$4,064,224	1.54 %	\$11,098	0.01 %	\$4,053,126	4.57 %
Road Use Tax	\$8,430,000	\$8,356,832	3.17 %	\$8,267,289	4.73 %	\$89,543	0.10 %
Industrial and Commercial State Backfill	\$1,557,350	\$1,395,018	0.53 %	\$1,395,018	0.80 %	\$0	— %
Mobile Home Tax	\$2,209,713	\$59,198	0.02 %	\$59,198	0.03 %	\$0	— %
Subtotal	\$23,358,919	\$22,380,196	8.49 %	\$15,788,753	9.03 %	\$6,591,443	7.43 %
Local Taxes							
Property Tax	26,623,300	28,223,481	10.71 %	28,223,481	16.15 %	—	— %
Hotel/Motel Tax	2,925,996	3,376,383	1.28 %	3,376,383	1.93 %	—	— %
Military Service	8,884	—	— %	0	— %	—	— %
Monies & Credits	128,147	128,299	0.05 %	128,299	0.07 %	—	— %
Ag Land Tax	10,190	10,276	— %	10,276	0.01 %	—	— %
TIF Increment Property Tax	14,586,609	15,160,796	5.75 %	7,776,579	4.45 %	7,384,217	8.32 %
DRA-Parimutuel Tax	643,819	657,500	0.25 %	657,500	0.38 %	—	— %
Sales Tax-50% and 20%	11,374,834	8,815,080	3.34 %	7,805,054	4.46 %	1,010,026	1.14 %
Sales Tax-30%	3,762,141	4,351,823	1.65 %	231,809	0.13 %	4,120,014	4.64 %

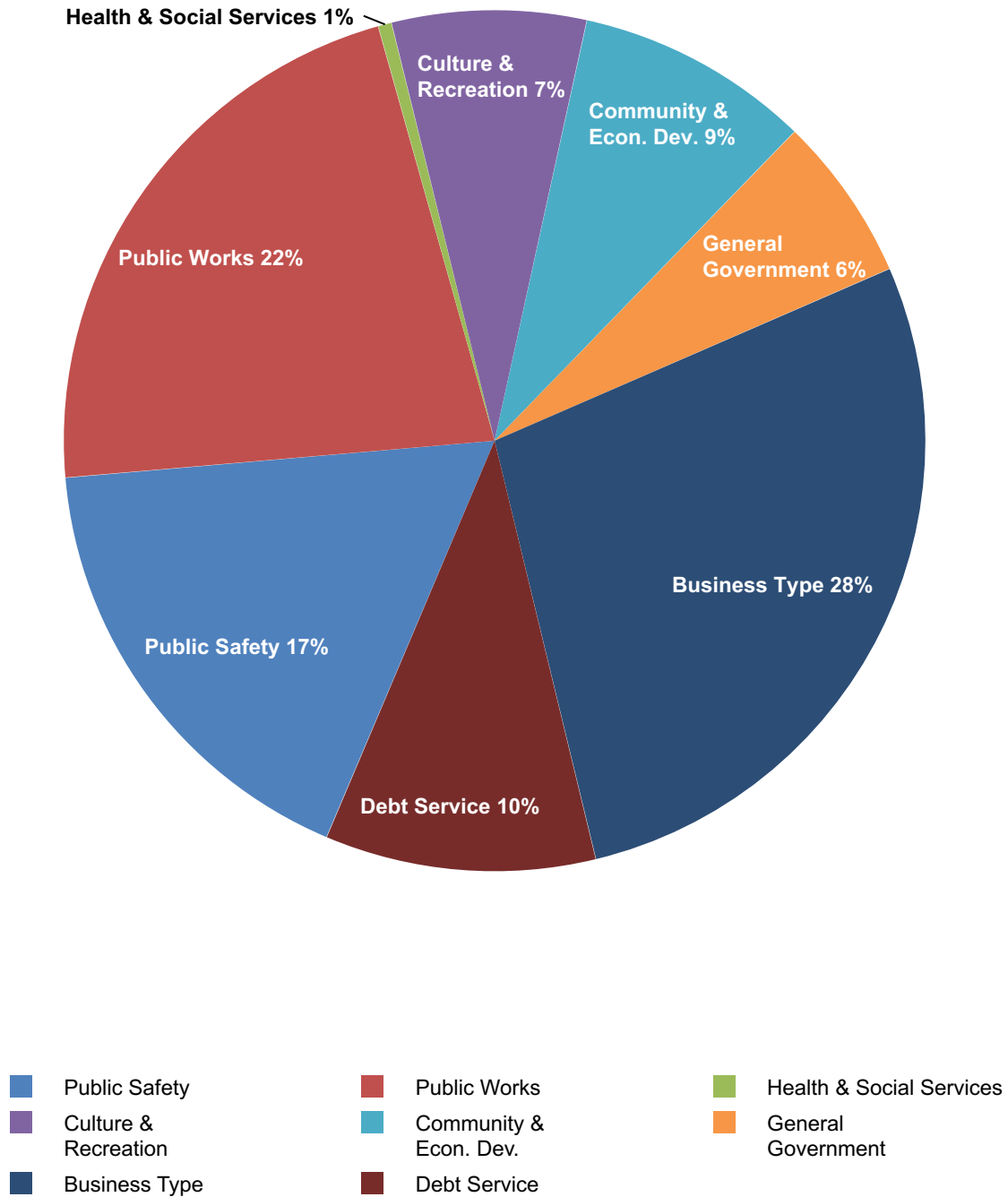
**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME**

Revenue Type	FY24 Total Adopted Revenues	FY25 Total Recomm'd Budget		FY25 Recomm'd Operating Budget		FY25 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Subtotal	60,063,920	60,723,638	23.04 %	48,209,381	27.58 %	12,514,257	14.10 %
Operating Receipts							
Airport	4,260,312	5,155,617	1.96 %	5,155,617	2.95 %	—	— %
Ambulance	4,259,832	4,494,329	1.71 %	4,494,329	2.57 %	—	— %
Animal Licenses/Impoundments Fee	248,500	262,077	0.10 %	262,077	0.15 %	—	— %
Business License/Permits	178,770	255,794	0.10 %	255,794	0.15 %	—	— %
Cable TV	731,029	845,355	0.32 %	842,555	0.48 %	2,800	— %
County Participation Comm. Center	671,398	1,136,985	0.43 %	1,136,985	0.65 %	—	— %
County Payment	476,291	1,899,572	0.72 %	399,572	0.23 %	1,500,000	1.69 %
Dental Premium Reimbursements	223,649	255,138	0.10 %	255,138	0.15 %	—	0
Diamond Jo-Admissions	500,000	500,000	0.19 %	500,000	0.29 %	—	— %
DRA-Equity Distribution (Used for CIP only)	1,212,990	1,039,002	0.39 %	1,039,002	0.59 %	—	— %
DRA-Gaming used for America's River Project/Parking/Fire Debt Abatement	6,878	6,711	— %	6,711	— %	—	— %
DRA-Gaming Revenues (Lease & Slots)	7,076,159	7,398,868	2.81 %	7,398,868	4.23 %	—	— %
DRA-Police Overtime - Security	6,000	6,000	— %	6,000	— %	—	— %
Dubuque Casino Hotel & Diamond Jo Lease	624,377	—	— %	—	— %	—	— %
Engineering Division incl' Riverfront Leases	4,233,003	4,984,174	1.89 %	4,984,174	2.85 %	—	— %
Federal Building Leases	338,245	339,514	0.13 %	339,514	0.19 %	—	— %
Golf	989,211	1,039,181	0.39 %	1,029,181	0.59 %	10,000	0.01 %
Information Services Recharges	756,465	860,093	0.33 %	860,093	0.49 %	—	— %
Inspection (Building/Health/Fire/Planning)	898,722	974,715	0.37 %	974,715	0.56 %	—	— %
Interest Earnings-Tax Funds	1,500,016	1,718,055	0.65 %	1,718,055	0.98 %	—	— %
Iowa District Court Fines	284,339	298,476	0.11 %	298,476	0.17 %	—	— %
Library Receipts	50,504	46,533	0.02 %	46,533	0.03 %	—	— %
Misc./Administration Overhead Charges	393,244	396,297	0.15 %	386,297	0.22 %	10,000	0.01 %
Public Works	33,345	22,515	0.01 %	22,515	0.01 %	—	— %
Park	273,679	304,402	0.12 %	304,402	0.17 %	—	— %
Port of Dubuque Marina	259,026	264,175	0.10 %	264,175	0.15 %	—	— %
Police	170,210	110,231	0.04 %	110,231	0.06 %	—	— %
Recreation	562,319	607,709	0.23 %	607,709	0.35 %	—	— %
Rental Housing	573,105	716,200	0.27 %	716,200	0.41 %	—	— %
Utility Franchise Fees	5,672,186	6,903,981	2.62 %	6,903,981	3.95 %	—	— %
Zoning	89,059	83,745	0.03 %	83,745	0.05 %	—	— %
Subtotal	37,552,863	42,925,444	16.29 %	41,402,644	23.68 %	1,522,800	1.72 %
Cash Balances							
Tax Funds	1,351,659	525,437	0.20 %	525,437	0.30 %	—	— %
Non-Enterprise Const.& Oper. Funds	0	—	— %	—	— %	—	— %
Subtotal	1,351,659	525,437	0.20 %	525,437	0.30 %	—	— %
Land Sales--Industrial Parks	642,113	696,000	0.26 %	324,500	0.19 %	371,500	0.42 %
Homeownership Sale Proceeds	180,000	180,000	0.07 %	—	— %	180,000	0.20 %
Farm Land Rents	51,186	57,060	0.02 %	57,060	0.03 %	—	— %
SRF Loans (Water Abated)	9,742,450	4,686,377	1.78 %	—	— %	4,686,377	5.28 %
SRF Loans (Sewer Abated)	4,228,710	17,683,900	6.71 %	—	— %	17,683,900	19.92 %
G.O. Bonds (Solid Waste Abated)	148,000	873,700	0.33 %	—	— %	873,700	0.98 %
G.O. Bonds (DICW Abated)	—	2,274,963	0.86 %	—	— %	2,274,963	2.56 %
G.O. Bonds (GDTIF Abated)	7,288,277	9,285,000	3.52 %	—	— %	9,285,000	10.46 %

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

Revenue Type	FY24 Total Adopted Revenues	FY25 Total Recomm'd Budget		FY25 Recomm'd Operating Budget		FY25 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
G.O. Bonds (RUT/Sales Tax Abated)	3,009,134	3,257,304	1.24 %	—	— %	3,257,304	3.67 %
Loan Repayments							
UDAG	7,000	7,000	— %	—	— %	7,000	0.01 %
Econ. Dev-Loan Pool and ED	300,844	300,844	0.11 %	300,844	0.17 %	—	— %
Washington Neighborhood	40,000	30,000	0.01 %	—	— %	30,000	0.03 %
Homeownership	4,000	4,000	— %	—	— %	4,000	— %
Rehab/RRP	42,187	32,187	0.01 %	12,187	0.01 %	20,000	0.02 %
Special Assessments	155,000	40,000	0.02 %	—	— %	40,000	0.05 %
Private Funding	2,005,185	1,013,737	0.38 %	777,455	0.44 %	236,282	0.27 %
Subtotal	27,844,086	40,422,072	15.34 %	1,472,046	0.84 %	38,950,026	43.89 %
Budget Less Service Funds	232,936,805	258,187,540	97.96 %	169,599,701	97.02 %	88,587,839	99.81 %
Internal Service Funds	4,601,614	5,376,429	2.04 %	5,210,443	2.98 %	165,986	0.19 %
Total Budget	237,538,419	263,563,969	100.00 %	174,810,144	100.00 %	88,753,825	100.00 %

HOW THE MONEY IS SPENT FY 2025 RECOMMENDED OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$174,810,144

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

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

State Program / Department	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Recomm'd Budget	% Change from Adopted FY24
OPERATING EXPENDITURES					
Public Safety					
Police	15,346,137	16,184,519	18,151,643	18,777,751	3.45%
Emergency Comm. Center	1,573,977	1,580,804	2,099,827	2,288,640	8.99%
Fire	12,860,071	15,146,901	15,280,924	17,423,325	14.02%
Disaster Services	107,328	107,047	107,252	113,047	5.40%
Health Services - Animal Control	384,291	413,797	487,320	528,410	8.43%
Public Works - Flood Control	131,940	215,580	180,858	211,285	16.82%
Housing - Code Enforcement	581,910	679,668	849,276	961,730	13.24%
Total Public Safety	30,985,654	34,328,316	37,157,100	40,304,188	8.47%
Debt Service	(287,679)	(370,584)	(443,072)	(592,226)	33.66%
Total Public Safety without Debt Service	30,697,975	33,957,732	36,714,028	39,711,962	8.17%
Public Works					
Airport	5,084,606	5,419,423	4,944,945	5,619,320	13.64%
Public Works	7,120,210	7,667,956	8,094,951	8,451,987	4.41%
Engineering	4,359,304	7,224,882	7,883,050	9,233,243	17.13%
Total Public Works	16,564,120	20,312,261	20,922,946	23,304,550	11.38%
Debt Service	(3,296,039)	(5,390,006)	(6,356,570)	(6,380,727)	0.38%
Total Public Works without Debt Service	13,268,081	14,922,255	14,566,376	16,923,823	16.18%
Health & Social Services					
Office of Equity and Human Rights	300,368	339,730	437,400	462,747	5.79%
Health Services	535,023	570,364	733,048	788,986	7.63%
Purchase of Services	194,163	82,574	100,000	100,000	—%
Total Health & Social Services	1,029,554	992,668	1,270,448	1,351,733	6.40%
Culture & Recreation					
Parks	3,528,984	4,204,133	4,338,818	4,725,079	8.90%
Ice Center	957,826	422,526	723,596	800,616	10.64%
Civic Center	1,051,705	1,520,667	1,364,989	1,528,442	11.97%
Conference Center	394,809	583,258	1,143,515	1,307,853	14.37%
Recreation	3,427,347	4,144,515	4,993,854	5,333,312	6.80%
Library	3,934,191	4,161,747	4,314,411	4,504,345	4.40%
Economic Development-Arts & Cultural Affairs	463,314	1,040,446	464,356	476,956	2.71%
Total Culture & Recreation	13,758,176	16,077,292	17,343,539	18,676,603	7.69%
Debt Service	(492,475)	(462,743)	(586,391)	(605,969)	3.34%
Total Culture & Rec without Debt Service	13,265,701	15,614,549	16,757,148	18,070,634	7.84%
Community & Economic Development					
Economic Development	7,706,572	7,959,975	8,698,739	9,284,064	6.73%

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

State Program / Department	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Recomm'd Budget	% Change from Adopted FY24
Housing & Comm. Development	10,095,579	10,689,880	10,011,528	10,201,915	1.90%
Planning Services	834,606	934,547	994,367	1,050,168	5.61%
Office of Shared Prosperity and Neighborhood Support	241,739	379,245	440,144	511,683	16.25%
Purchase of Services	0	0	0	0	—%
Total Comm. & Econ. Development (CED)	18,878,496	19,963,647	20,144,778	21,047,830	4.48%
Debt Service	(2,768,899)	(2,902,684)	(2,992,153)	(3,412,514)	14.05%
Total CED without Debt Service	16,109,597	17,060,963	17,152,625	17,635,316	2.81%
General Government					
Engineering - Facilities Management	1,012,674	1,167,587	1,434,455	1,476,333	2.92%
Historic Federal Building - Housing	0	0	0	0	—%
City Council	117,344	153,771	157,250	160,510	2.07%
Human Resources	1,048,329	1,352,389	1,468,775	1,849,895	25.95%
Public Information Office	857,966	887,161	1,149,777	1,332,407	15.88%
City Manager's Office	1,510,355	1,779,294	1,923,689	2,000,302	3.98%
City Clerk	416,210	452,376	557,272	539,793	-3.14%
Finance	3,366,573	3,935,797	4,239,153	4,805,766	13.37%
Cable TV	0	0	0	0	—%
Legal	955,556	1,033,318	1,075,547	1,106,218	2.85%
Information Services	1,572,922	1,667,493	2,187,785	2,698,188	23.33%
Total General Government	10,857,929	12,429,186	14,193,703	15,969,412	12.51%
Debt Service	(208,732)	(231,288)	(248,367)	(249,606)	0.50%
Total General Government without Debt Service	10,649,197	12,197,898	13,945,336	15,719,806	12.72%
Business Type					
Parks - Stormwater	104,298	134,163	155,103	165,670	6.81%
Public Information Office - Stormwater	8,855	1,111	47,389	49,865	5.22%
Water	13,216,753	8,889,440	9,726,945	10,426,239	7.19%
Water Resource & Recovery Center	10,254,178	11,018,502	11,287,245	13,368,325	18.44%
Parking Division	4,338,877	4,618,291	4,859,135	5,066,274	4.26%
Transit	4,026,057	4,257,228	4,742,117	5,103,695	7.62%
Public Works- Solid Waste & Landfill	7,628,335	9,235,630	8,623,369	8,915,704	3.39%
Public Works- Salt Operations	101,627	75,756	105,308	131,846	25.20%
Public Works- Garage Service	2,384,428	3,140,231	2,506,355	2,996,941	19.57%
Public Works- Sewer/Stormwater Maint.	982,983	1,156,039	1,028,168	1,171,527	13.94%
Engineering - Sewer/Stormwater Improv.	4,112,166	4,389,173	4,842,897	4,722,770	-2.48%
Parks - Service Fund	—	—	126,864	143,508	13.12%
Engineering - Service Fund	1,257,039	1,440	1,900,867	1,893,464	-0.39%
Finance - Meter Reads/Service	—	—	—	—	—%
Total Business Type	48,415,596	46,917,004	49,951,762	54,155,828	8.42%
Debt Service	(19,221,949)	(14,334,842)	(15,067,009)	(15,538,139)	3.13%
Total Business Type without Debt Service	29,193,647	32,582,162	34,884,753	38,617,689	10.70%

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

State Program / Department	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Recomm'd Budget	% Change from Adopted FY24
Total Expenditures without Debt	114,213,752	127,328,227	135,290,714	148,030,963	9.42%
Total Debt Service	26,275,773	23,692,147	25,693,562	26,779,181	4.23%
TOTAL OPERATING EXPENDITURES	140,489,525	151,020,374	160,984,276	174,810,144	8.59%
Capital Improvement Projects (CIP)					
Public Safety	509,514	721,239	4,528,724	5,756,918	27.12%
Public Works	18,549,777	22,525,112	31,181,611	41,075,677	31.73%
Health and Social Services	20,000	20,000	—	—	—%
Culture & Recreation	1,487,616	6,285,023	7,176,112	1,122,000	-84.36%
Community & Economic Development	8,437,052	3,704,098	6,809,042	5,634,321	-17.25%
General Government	1,854,452	598,831	826,641	627,261	-24.12%
Business Type	9,021,030	4,946,144	26,032,013	34,537,648	32.67%
TOTAL CIP EXPENDITURES	39,879,441	38,800,447	76,554,143	88,753,825	15.94%
Total Expenditures Before Transfers	180,368,966	189,820,821	237,538,419	263,563,969	10.96%
Interfund Transfers	28,912,630	27,800,336	40,819,033	39,787,374	-2.53%
Grand Total Expenditures	209,281,596	217,621,157	278,357,452	303,351,343	8.98%

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

CITY OF DUBUQUE

FY 2025

GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Recomm'd Budget	% Change from Adopted FY24
PROGRAM EXPENSE *					
EMPLOYEE EXPENSE	62,814,899	67,333,568	77,331,183	82,092,338	6.16%
SUPPLIES & SERVICES	47,018,336	53,856,939	51,947,038	58,717,410	13.03%
CAPITAL OUTLAY	3,287,958	4,490,947	5,005,061	5,951,741	18.91%
SUBTOTAL	113,121,193	125,681,454	134,283,282	146,761,489	9.29%
DEBT SERVICE	26,275,773	23,692,147	25,693,562	26,779,181	4.23%
NON-EXPENSE ACCOUNTS	1,092,560	1,646,773	1,007,432	1,269,474	26.01%
TOTAL OPERATING BUDGET	140,489,526	151,020,374	160,984,276	174,810,144	8.59%
CAPITAL IMPROVEMENTS	39,879,441	38,800,447	76,554,143	88,753,825	15.94%
TOTAL BUDGET	180,368,967	189,820,821	237,538,419	263,563,969	10.96%

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

OPERATING EXPENDITURES BY FUND

100 GENERAL FUND	66,917,448	75,186,860	81,035,408	88,382,931	9.07%
205 TRUST & AGENCY FUND	118	1,574	—	—	—%
210 TIF-METRIX/NORDSTROM	1,154,877	1,340,428	1,459,748	1,459,748	—%
214 TIF-N GRANDVIEW	14,736	—	—	—	—%
217 TIF - SOUTH POINTE	19,515	88,270	31,373	119,643	281.36%
218 TIF - RUSTIC POINT	19,945	23,846	30,826	54,672	77.36%
225 TIF-TECH PARK SOUTH	42,160	—	39,073	39,073	—%
231 TIF-LAKE RIDGE	18,345	19,341	19,360	19,360	—%
240 TIF-GREATER DOWNTOWN	1,448,115	1,170,839	1,299,741	1,299,741	—%
241 TIF-DOWNTOWN LOAN POOL	—	300,000	—	—	—%
250 ROAD USE TAX FUND	6,453,101	7,371,570	7,667,579	8,200,257	6.95%
260 COMM DEVEL FUND	727,819	692,468	652,216	546,042	-16.28%
261 CARES ACT FUND	40,226	—	—	—	—%
266 GUARDIAN ANGEL	869	824	—	—	—%
269 CIRCLES DONATIONS	40,527	182,416	119,990	138,995	15.84%
270 RRP LOAN REPAYMENTS	—	—	4,510	—	—%
275 LEAD GRANT PROGRAM	502,401	1,317,921	574,353	695,278	21.05%
280 SECTION 8 HOUSING FD	6,868,370	6,416,087	6,596,363	7,362,070	11.61%
290 CABLE TV FUND	550,250	586,814	716,229	842,555	17.64%
293 VETERANS MEMORIAL	39,208	11,197	24,469	19,384	-20.78%
295 LIBRARY GIFTS TR FD	118,096	107,341	77,222	30,097	-61.03%
297 STYLEMASTER/CANINE	74	58	76	59	-22.37%
400 DEBT SERVICE FUND	9,440,381	11,778,150	13,007,373	13,597,492	4.54%
500 ELLA LYONS PEONY TR	798	3,641	4,000	4,000	—%
600 TRANSIT FUND	3,653,498	3,855,720	4,363,588	4,694,589	7.59%
605 INTERMODAL RAMP FUND	38,849	49,996	27,820	63,906	129.71%
610 SEWAGE UTIL-OPER FD	11,246,245	12,169,662	12,440,629	14,686,578	18.05%
620 STORMWATER UTILITY	4,207,380	4,381,455	4,872,784	4,741,714	-2.69%
630 PARKING FAC-OPER FD	2,286,128	2,550,290	2,832,267	3,060,958	8.07%
640 WATER UTIL-OPER FUND	13,257,543	8,948,189	9,777,127	10,490,348	7.29%

CITY OF DUBUQUE

FY 2025

GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Recomm'd Budget	% Change from Adopted FY24
670 SOLID WASTE COLLECTION	3,216,312	4,244,426	3,827,298	3,773,749	-1.40%
680 SALT OPERATIONS	101,627	75,756	105,308	131,846	25.20%
800 ENGINEERING SERV FD	1,271,148	3,325	2,075,120	2,213,502	6.67%
810 GARAGE SERVICE FUND	2,384,428	3,140,231	2,506,355	2,996,941	19.57%
830 STORES/PRINTING FUND	(3,034)	(4,263)	—	2,661	—%
940 LANDFILL OPER FUND	4,412,023	5,005,942	4,796,071	5,141,955	7.21%
TOTAL OPERATING BUDGET	140,489,526	151,020,374	160,984,276	174,810,144	8.59%
CAPITAL EXPENDITURES BY FUND					
100 GENERAL FUND	4,590,758	3,293,540	115,000	3,060,000	2,560.87%
241 TAX INCRE-DOWNTOWN LOAN	35,000	50,929	—	—	—%
250 ROAD USE TAX FUND	158,641	1,603,487	711,777	89,543	-87.42%
260 COMM DEVEL FUND	679,565	1,638,585	678,632	516,025	-23.96%
261 CARES ACT FUND	—	226,379	—	77,527	—%
264 HUD RESILIENCY FUND	1,997,159	56	—	—	—%
265 UDAG REPAYMENTS	—	—	7,000	7,000	—%
268 HOUSING TRUST FUND	139,527	249,190	322,974	317,474	-1.70%
269 OLDER ADULT HOME	—	14,900	200,000	278,690	39.35%
270 STATE RENTAL REHAB	607,569	28,851	30,000	20,000	-33.33%
275 LEAD PAINT GRANT	—	—	1,375,000	1,603,500	16.62%
290 CABLE TV	3,006	5,788	14,800	2,800	-81.08%
300 STREET CONST FUND	4,038,940	12,609,601	7,865,562	6,013,814	-23.54%
340 SALES TAX INCREMENT	2,539,786	2,092,945	3,910,420	4,370,948	11.78%
350 SALES TAX CONSTR. FD	1,456,317	5,919,325	7,190,183	3,665,482	-49.02%
360 GENERAL CONSTR FUND	10,342,660	2,872,006	15,281,761	24,209,106	58.42%
370 GOLF CONSTRUCTION FD	—	3,400	10,000	10,000	—%
390 AIRPORT CONST FUND	1,297,858	899,505	10,848,550	10,303,856	-5.02%
600 TRANSIT FUND	2,169,351	169,954	51,418	966,933	1,780.53%
670 REFUSE COLLECTION FD	815,166	19,232	462,454	1,116,643	141.46%
680 SALT OPERATIONS	—	—	79,471	—	—%
710 SAN-SEWER CONST FD	1,189,671	1,879,888	9,560,442	24,377,460	154.98%
720 STORM SEWER CONST FD	4,096,809	2,087,735	524,920	744,828	41.89%
730 PARKING FAC CONST FD	135,907	95,545	106,409	86,282	-18.91%
740 WATER CONST FUND	3,400,772	2,299,217	11,658,760	5,758,977	-50.60%
810 GARAGE SERVICE FUND	—	6,431	20,139	165,986	724.20%
940 LANDFILL OPER FUND	184,979	733,958	5,528,471	940,220	-82.99%
TOTAL CAPITAL BUDGET	39,879,441	38,800,447	76,554,143	88,703,094	15.87%
TOTAL BUDGET (excl' transfers)	180,368,967	189,820,821	237,538,419	263,513,238	10.93%

CITY OF DUBUQUE
FY 2025 RECOMMENDED BUDGET
BY MAJOR CATEGORIES AND DEPARTMENT & CAPITAL BUDGET BY DEPARTMENT

DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	NON-EXP ACCOUNTS	SUBTOTAL OPERATING	DEBT SERVICE	TOTAL BUDGET
Police Department	15,733,856	2,124,178	897,517	—	18,755,551	22,200	18,777,751
Emergency Communications	2,096,581	176,739	650	—	2,273,970	14,670	2,288,640
Fire Department	13,885,953	2,657,900	324,116	—	16,867,969	555,356	17,423,325
Emergency Management	—	113,047	—	—	113,047	—	113,047
Office of Equity and Human Rights	376,522	85,675	550	—	462,747	—	462,747
Health Services	793,344	414,964	109,088	—	1,317,396	—	1,317,396
Multicultural Family Center	447,185	72,644	—	—	519,829	—	519,829
Park Division	3,146,977	1,310,562	447,310	—	4,904,849	129,408	5,034,257
Community Impact Division	737,943	75,490	7,100	—	820,533	—	820,533
Ice Center	—	411,929	16,100	—	428,029	372,587	800,616
Civic Center Division	30,359	1,136,325	320,070	—	1,486,754	41,688	1,528,442
Grand River Center	30,359	978,658	270,150	—	1,279,167	28,686	1,307,853
Recreation Division	2,440,000	1,434,429	104,010	—	3,978,439	14,511	3,992,950
Library Department	3,098,112	1,332,904	54,240	—	4,485,256	19,089	4,504,345
Water Department	2,826,257	3,821,759	776,600	—	7,424,616	3,001,623	10,426,239
Water & Resource Recovery Center	1,943,832	4,904,819	341,670	—	7,190,321	6,178,004	13,368,325
Parking Division	869,535	1,219,373	215,268	—	2,304,176	2,762,098	5,066,274
Airport	1,784,111	3,424,732	136,620	—	5,345,463	273,857	5,619,320
Transit Division	3,024,228	1,663,935	70,332	—	4,758,495	345,200	5,103,695
Public Works	9,623,076	9,537,549	708,112	1,277,674	21,146,411	732,879	21,879,290
Engineering	4,569,994	3,152,975	865,520	—	8,588,489	8,625,205	17,213,694
Economic Development	471,013	5,989,609	—	—	6,460,622	3,412,514	9,873,136
Housing & Community Dev	3,892,424	7,103,400	167,821	—	11,163,645	—	11,163,645
Planning Services	913,525	133,543	3,100	—	1,050,168	—	1,050,168
Human Resources	1,200,647	648,548	700	—	1,849,895	—	1,849,895
Office of Shared Prosperity and Neighborhood Support	444,510	66,473	700	—	511,683	—	511,683
Public Information Office	952,640	367,500	62,132	—	1,382,272	—	1,382,272
City Council	90,429	70,081	—	—	160,510	—	160,510
City Manager's Office	1,398,378	599,449	2,475	—	2,000,302	—	2,000,302
City Clerk's Office	407,551	130,302	1,940	—	539,793	—	539,793
Finance	2,476,485	2,086,775	1,100	(8,200)	4,556,160	249,606	4,805,766
Legal Services	868,759	237,459	—	—	1,106,218	—	1,106,218
Information Services	1,517,753	1,133,685	46,750	—	2,698,188	—	2,698,188
Purchase of Services	—	100,000	—	—	100,000	—	100,000
TOTAL DEPTS/DIVISIONS	82,092,338	58,717,410	5,951,741	1,269,474	148,030,963	26,779,181	174,810,144

CITY OF DUBUQUE
FY 2025 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
General	Police Department	15,733,856	2,124,119	897,517	—	—	18,755,492
	Emergency Communications	2,096,581	176,739	650	—	—	2,273,970
	Fire Department	13,885,953	2,657,900	324,116	—	—	16,867,969
	Emergency Management	—	113,047	—	—	—	113,047
	Office of Equity and Human Rights	376,522	85,675	550	—	—	462,747
	Health Services	793,344	414,964	109,088	—	—	1,317,396
	Multicultural Family Center	447,185	72,644	—	—	—	519,829
	Parks Division	2,898,038	1,227,829	446,420	—	—	4,572,287
	Community Impact Division	737,943	75,490	7,100	—	—	820,533
	Ice Center	—	411,929	16,100	—	—	428,029
	Civic Center Division	30,359	1,136,325	320,070	—	—	1,486,754
	Grand River Center	30,359	978,658	270,150	—	—	1,279,167
	Recreation Division	2,382,181	1,359,494	104,010	—	—	3,845,685
	Library Department	3,098,042	1,302,877	54,240	—	—	4,455,159
	Airport Department	1,784,111	3,424,732	136,620	—	—	5,345,463
	Public Works Department	1,396,164	570,216	25,000	—	(797,741)	1,193,639
	Engineering Department	1,994,364	1,567,064	128,495	—	—	3,689,923
	Economic Development	471,013	2,997,372	—	—	—	3,468,385
	Housing & Community Dev	1,920,916	416,193	98,950	—	—	2,436,059
	Planning Services	913,525	124,833	3,100	—	—	1,041,458
	Human Resources	1,200,647	648,548	700	—	—	1,849,895
	Office of Shared Prosperity and Neighborhood Support	444,510	66,473	700	—	—	511,683
	Public Information Office	411,122	78,380	350	—	—	489,852
	City Council	90,429	70,081	—	—	—	160,510
	City Manager's Office	1,398,378	599,449	2,475	—	—	2,000,302
	City Clerk's Office	407,551	130,302	1,940	—	—	539,793
	Finance and Budget	2,476,485	2,075,914	1,100	—	—	4,553,499
	Legal Services	868,759	237,459	—	—	—	1,106,218
	Information Services	1,517,753	1,133,685	46,750	—	—	2,698,188
	Purchase of Services	—	100,000	—	—	—	100,000
	Total, General Fund	59,806,090	26,378,391	2,996,191	—	(797,741)	88,382,931
Transit	Transit Division	3,024,228	1,600,029	70,332	—	—	4,694,589
	Total, Transit Fund	3,024,228	1,600,029	70,332	—	—	4,694,589
Intermodal Ramp	Transit Division	—	63,906	—	—	—	63,906
	Total, Transit Fund	—	63,906	—	—	—	63,906

CITY OF DUBUQUE
FY 2025 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Debt Service	Police Department	—	—	—	22,200	—	22,200
	Emergency Communications	—	—	—	14,670	—	14,670
	Fire Department	—	—	—	555,356	—	555,356
	Park Division	—	—	—	129,408	—	129,408
	Ice Center	—	—	—	372,587	—	372,587
	Civic Center Division	—	—	—	41,688	—	41,688
	Grand River Center	—	—	—	28,686	—	28,686
	Recreation Division	—	—	—	14,511	—	14,511
	Library Department	—	—	—	19,089	—	19,089
	Parking Division	—	—	—	2,011,250	—	2,011,250
	Airport Department	—	—	—	273,857	—	273,857
	Transit Division	—	—	—	345,200	—	345,200
	Public Works Department	—	—	—	85,444	—	85,444
	Engineering Department	—	—	—	6,021,426	—	6,021,426
	Economic Development	—	—	—	3,412,514	—	3,412,514
	Finance and Budget	—	—	—	249,606	—	249,606
	Total, Debt Service Fund	—	—	—	13,597,492	—	13,597,492
Tax Increment	Economic Development	—	2,992,237	—	—	—	2,992,237
	Total, Tax Increment Funds	—	2,992,237	—	—	—	2,992,237
Road Use Tax	Public Works Department	2,948,371	3,913,978	261,500	—	260,340	7,384,189
	Engineering Department	—	306,418	509,650	—	—	816,068
	Total, Road Use Tax Fund	2,948,371	4,220,396	771,150	—	260,340	8,200,257
Community Development	Recreation Division	57,819	74,935	—	—	—	132,754
	Housing & Community Dev	336,966	61,244	6,368	—	—	404,578
	Planning Services	—	8,710	—	—	—	8,710
	Total, Comm. Dev. Fund	394,785	144,889	6,368	—	—	546,042
Circles Donations	Housing & Community Dev	100,490	38,505	—	—	—	138,995
	Total, Circles Donations	100,490	38,505	—	—	—	138,995
Lead Paint Grant	Housing & Community Dev	497,031	145,897	52,350	—	—	695,278
	Total, Lead Paint Grant	497,031	145,897	52,350	—	—	695,278

CITY OF DUBUQUE
FY 2025 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Section 8 Housing	Housing & Community Dev	910,356	6,441,561	10,153	—	—	7,362,070
	Total, Section 8 Housing Fund	910,356	6,441,561	10,153	—	—	7,362,070
Veterans Memorial	Parks Division	—	18,494	890	—	—	19,384
	Total, Veterans Memorial Fund	—	18,494	890	—	—	19,384
Stylemaster Trust	Police Department	—	59	—	—	—	59
	Total Stylemaster Trust	—	59	—	—	—	59
Water Operating	Water Department	2,826,257	3,821,759	776,600	3,001,623	—	10,426,239
	Engineering Department - One Calls	60,459	3,650	—	—	—	64,109
	Total, Water Operating Fund	2,886,716	3,825,409	776,600	3,001,623	—	10,490,348
Sewer Operating	Water & Resource Recovery Center	1,943,832	4,904,819	341,670	6,178,004	—	13,368,325
	Public Works Department	468,869	318,271	23,700	—	46,487	857,327
	Engineering Department	236,384	86,172	138,370	—	—	460,926
	Total, Sewer Operating Fund	2,649,085	5,309,262	503,740	6,178,004	46,487	14,686,578
Solid Waste Operating	Public Works Department	2,023,875	1,493,565	116,162	16,370	123,777	3,773,749
	Total, Solid Waste Oper. Fund	2,023,875	1,493,565	116,162	16,370	123,777	3,773,749
Salt Operations	Public Works Department	—	124,098	—	—	7,748	131,846
	Total, Salt Operations	—	124,098	—	—	7,748	131,846
Stormwater Operating	Park Division	105,431	60,239	—	—	—	165,670
	Public Works Department	194,497	96,460	—	—	23,243	314,200
	Engineering Department	379,389	1,189,671	89,005	2,603,779	—	4,261,844
	Total, Stormwater Operating	679,317	1,346,370	89,005	2,603,779	23,243	4,741,714
Landfill							
DMASWA	Public Works Department	1,389,052	2,739,698	256,600	631,065	125,540	5,141,955
	Total, Landfill Operating Fund	1,389,052	2,739,698	256,600	631,065	125,540	5,141,955

CITY OF DUBUQUE
FY 2025 RECOMMENDED BUDGET
BY MAJOR EXPENSE CATEGORIES BY FUND AND DEPARTMENT

FUND	DEPARTMENT/DIVISION	EMPLOYEE EXPENSE	SUPPLIES & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	NON-EXP ACCOUNTS	TOTAL
Parking Operating	Parking Division	869,535	1,219,373	215,268	750,848	—	3,055,024
	Engineering Department	5,934	—	—	—	—	5,934
	Total, Parking Operating Fund	875,469	1,219,373	215,268	750,848	—	3,060,958
Cable TV	Public Information Office	492,293	288,480	61,782	—	—	842,555
	Total, Cable TV Fund	492,293	288,480	61,782	—	—	842,555
Expendable							
Library Gifts	Library Department	70	30,027	—	—	—	30,097
	Total, Expendable Library Gifts	70	30,027	—	—	—	30,097
Permanent	Park Division-Lyons Peony Trust	—	4,000	—	—	—	4,000
	Total, Permanent Funds	—	4,000	—	—	—	4,000
Internal							
Service Funds	Engineering Department	1,893,464	—	—	—	—	1,893,464
	Public Information Office	49,225	640	—	—	—	49,865
	Parks	143,508	—	—	—	—	143,508
	Housing	126,665	—	—	—	—	126,665
	Finance	—	10,861	—	—	(8,200)	2,661
	Public Works Department	1,202,248	281,263	25,150	—	1,488,280	2,996,941
	Total, Service Fund	3,415,110	292,764	25,150	—	1,480,080	5,213,104
TOTAL OPERATING BUDGET (excl' transfers)		82,092,338	58,717,410	5,951,741	26,779,181	1,269,474	174,810,144

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2025 RECOMMENDED BUDGET

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
GENERAL					
General	\$ 16,914,153	\$ 55,278,789	\$ 13,202,538	\$ 22,536,173	\$ 15,181,885
Tort Liability	\$ 2,352	\$ 21,567	\$ —	\$ 1,440,514	\$ 2,352
SUBTOTAL, General Funds	\$ 16,916,505	\$ 55,300,356	\$ 13,202,538	\$ 23,976,687	\$ 15,184,237
SPECIAL REVENUE					
Road Use Tax Fund	\$ 907,933	\$ 8,447,024	\$ —	\$ —	\$ 998,125
Tax Increment & Reserve	\$ 6,810,523	\$ 18,754,577	\$ —	\$ —	\$ 8,220,958
Trust & Agency	\$ —	\$ 107,229	\$ —	\$ 1,995,236	\$ —
Special Assessments	\$ —	\$ —	\$ —	\$ —	\$ —
UDAG Repayments	\$ 162,161	\$ —	\$ —	\$ —	\$ 155,161
Community Development	\$ 3,000	\$ 1,136,594	\$ —	\$ —	\$ —
Customer Facility Charge	\$ 238,146	\$ 32,117	\$ —	\$ —	\$ 120,263
HUD Resiliency	\$ —	\$ —	\$ —	\$ —	\$ —
Older Adult Home Modification	\$ 281,097	\$ 136,588	\$ —	\$ —	\$ —
Lead Grant Program	\$ —	\$ 2,306,989	\$ —	\$ —	\$ 8,211
Housing Trust Fund	\$ —	\$ 259,974	\$ 57,500	\$ —	\$ —
RRP Repayments	\$ 1,820,462	\$ 27,500	\$ —	\$ —	\$ 1,827,962
Section 8	\$ 795,175	\$ 7,233,198	\$ 152,744	\$ —	\$ 819,047
Cable TV and Equipment Fund	\$ 557,785	\$ 515,897	\$ —	\$ —	\$ 228,327
Veteran's Memorial Fund	\$ 11,586	\$ 64,841	\$ —	\$ —	\$ 57,043
Expendable Police Gifts	\$ 11,631	\$ 115	\$ —	\$ —	\$ 11,687
Expendable Library Gifts Trust	\$ 1,061,781	\$ —	\$ —	\$ —	\$ 1,031,684
SUBTOTAL, Special Revenue	\$ 12,661,281	\$ 39,022,643	\$ 210,244	\$ 1,995,236	\$ 13,478,469
G.O. DEBT SERVICE					
	\$ 4,992	\$ 307,613	\$ 12,999,810	\$ 290,069	\$ 4,992
SUBTOTAL, G.O. Debt	\$ 4,992	\$ 307,613	\$ 12,999,810	\$ 290,069	\$ 4,992
PERMANENT					
Library Gifts Trust	\$ 18,698	\$ —	\$ —	\$ —	\$ 18,698
E.B.Lyons Peony Trust	\$ 84,997	\$ 7,049	\$ —	\$ —	\$ 88,046
SUBTOTAL, Trust Funds	\$ 103,695	\$ 7,049	\$ —	\$ —	\$ 106,744
CAPITAL PROJECT					
Street Construction	\$ 473,568	\$ 5,772,055	\$ —	\$ —	\$ —
Sales Tax Increment	\$ 10,812,549	\$ 4,145,948	\$ —	\$ —	\$ 4,942,275
Sales Tax Construction	\$ —	\$ 5,342,421	\$ —	\$ —	\$ 234,181
Passenger Facility Charge	\$ 103,751	\$ 77,615	\$ —	\$ —	\$ —
Airport Construction	\$ 1,308,949	\$ 9,888,856	\$ 415,000	\$ —	\$ 1,308,949
Golf Construction	\$ 94,003	\$ —	\$ —	\$ —	\$ 84,003
Dog Track/Riverboat Depreciation	\$ —	\$ —	\$ —	\$ —	\$ —
GO Bond Fund	\$ —	\$ —	\$ —	\$ —	\$ —
General Construction Fund	\$ 2,087,918	\$ 16,510,889	\$ 7,698,217	\$ —	\$ 2,087,918
SUBTOTAL, Construction Funds	\$ 14,880,737	\$ 41,737,784	\$ 8,113,217	\$ —	\$ 8,657,325

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY25 ADOPTED BUDGET

FUND	LESS		REQUIREMENTS		
	TRANSFERS	OUT	TOTAL	OPERATING	CAPITAL
			BUDGET	BUDGET	BUDGET
GENERAL					
General	\$	1,306,838	\$ 91,442,930	\$ 88,382,930	\$ 3,060,000
Tort Liability	\$	1,462,081	\$ —	\$ —	\$ —
SUBTOTAL, General Funds	* \$	2,768,919	\$ 91,442,930	\$ 88,382,930	\$ 3,060,000
SPECIAL REVENUE					
Road Use Tax Fund	\$	67,032	\$ 8,289,800	\$ 8,200,257	\$ 89,543
Tax Increment & Reserve	\$	14,351,905	\$ 2,992,237	\$ 2,992,237	\$ —
Trust & Agency	\$	2,102,465	\$ —	\$ —	\$ —
Special Assessments	\$	—	\$ —	\$ —	\$ —
UDAG Repayments	\$	—	\$ 7,000	\$ —	\$ 7,000
Community Development	\$	—	\$ 1,139,594	\$ 546,042	\$ 593,552
Customer Facility Charge	\$	150,000	\$ —	\$ —	\$ —
HUD Resiliency	\$	—	\$ —	\$ —	\$ —
Circles Donations	\$	—	\$ 417,685	\$ 138,995	\$ 278,690
Lead Grant Program	\$	—	\$ 2,298,778	\$ 695,278	\$ 1,603,500
Housing Trust Fund	\$	—	\$ 317,474	\$ —	\$ 317,474
RRP Repayments	\$	—	\$ 20,000	\$ —	\$ 20,000
Section 8	\$	—	\$ 7,362,070	\$ 7,362,070	\$ —
Cable TV and Equipment Fund	\$	—	\$ 845,355	\$ 842,555	\$ 2,800
Veteran's Memorial Fund	\$	—	\$ 19,384	\$ 19,384	\$ —
Expendable Police Gifts	\$	—	\$ 59	\$ 59	\$ —
Expendable Library Gifts Trust	\$	—	\$ 30,097	\$ 30,097	\$ —
SUBTOTAL, Special Revenue	\$	16,671,402	\$ 23,739,533	\$ 20,826,974	\$ 2,912,559
G.O. DEBT SERVICE					
SUBTOTAL, G.O. Debt	\$	—	\$ 13,597,492	\$ 13,597,492	\$ —
PERMANENT					
Library Gifts Trust	\$	—	\$ —	\$ —	\$ —
E.B.Lyons Peony Trust	\$	—	\$ 4,000	\$ 4,000	\$ —
SUBTOTAL, Trust Funds	\$	—	\$ 4,000	\$ 4,000	\$ —
CAPITAL PROJECT					
Street Construction	\$	231,809	\$ 6,013,814	\$ —	\$ 6,013,814
Sales Tax Increment	\$	5,645,274	\$ 4,370,948	\$ —	\$ 4,370,948
Sales Tax Construction	\$	1,392,027	\$ 3,716,213	\$ —	\$ 3,716,213
Passenger Facility Charge	\$	181,366	\$ —	\$ —	\$ —
Airport Construction	\$	—	\$ 10,303,856	\$ —	\$ 10,303,856
Golf Construction	\$	—	\$ 10,000	\$ —	\$ 10,000
Dog Track/Riverboat Depreciation	\$	—	\$ —	\$ —	\$ —
GO Bond Fund	\$	—	\$ —	\$ —	\$ —
General Construction Fund	\$	—	\$ 24,209,106	\$ —	\$ 24,209,106
SUBTOTAL, Construction Funds	\$	7,450,476	\$ 48,623,937	\$ —	\$ 48,623,937

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2025 RECOMMENDED BUDGET

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
UTILITY/ENTERPRISE					
Transit	\$ 4,834,935	\$ 2,598,514	\$ 134,704	\$ 1,961,488	\$ 3,868,119
Intermodal Ramp	\$ 71,041	\$ 142,536	\$ —	\$ —	\$ 149,671
Sewer Operating	\$ 1,975,865	\$ 18,556,274	\$ —	\$ —	\$ 1,987,169
San. Sewer Construction	\$ 5,738,357	\$ 17,683,900	\$ 1,600,000	\$ —	\$ 644,797
Stormwater Operating	\$ 3,059,998	\$ 6,962,910	\$ 519,584	\$ —	\$ 3,118,169
Stormwater Construction	\$ 44,828	\$ —	\$ 700,000	\$ —	\$ —
Parking Operating	\$ 514,766	\$ 2,805,976	\$ 603,780	\$ —	\$ 515,401
Parking Construction	\$ 647,981	\$ 86,282	\$ —	\$ —	\$ 647,981
Water Operating	\$ 1,511,961	\$ 12,678,637	\$ —	\$ —	\$ 1,491,755
Water Construction	\$ 1,012,600	\$ 4,686,377	\$ 60,000	\$ —	\$ —
Solid Waste	\$ 1,585,739	\$ 5,568,133	\$ —	\$ —	\$ 492,647
Salt Operations	\$ —	\$ 132,447	\$ —	\$ —	\$ 601
Landfill	\$ 7,332,762	\$ 5,615,843	\$ —	\$ —	\$ 6,269,518
T&A-Self Insurance Reserves	\$ 7,344,346	\$ —	\$ —	\$ —	\$ 7,344,346
Service Fund Charges	\$ 946,224	\$ 5,223,657	\$ —	\$ —	\$ 790,791
SUBTOTAL, Utility Enterprise Fund	\$ 36,621,402	\$ 82,741,486	\$ 3,618,068	\$ 1,961,488	\$ 27,320,964
TOTAL ALL FUNDS	\$ 81,188,611	\$ 219,116,931	\$ 38,143,877	\$ 28,223,480	\$ 64,752,730

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FY 2025 RECOMMENDED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS OPERATING BUDGET	CAPITAL BUDGET
UTILITY/ENTERPRISE				
Transit	\$ —	\$ 5,661,522	\$ 4,694,589	\$ 966,933
Intermodal Ramp	\$ —	\$ 63,906	\$ 63,906	\$ —
Sewer Operating	\$ 3,858,392	\$ 14,686,578	\$ 14,686,578	\$ —
San. Sewer Construction	\$ —	\$ 24,377,460	\$ —	\$ 24,377,460
Stormwater Operating	\$ 2,682,609	\$ 4,741,714	\$ 4,741,714	\$ —
Stormwater Construction	\$ —	\$ 744,828	\$ —	\$ 744,828
Parking Operating	\$ 348,163	\$ 3,060,958	\$ 3,060,958	\$ —
Parking Construction	\$ —	\$ 86,282	\$ —	\$ 86,282
Water Operating	\$ 2,208,495	\$ 10,490,348	\$ 10,490,348	\$ —
Water Construction	\$ —	\$ 5,758,977	\$ —	\$ 5,758,977
Solid Waste	\$ 1,770,833	\$ 4,890,392	\$ 3,773,749	\$ 1,116,643
Salt Operations	\$ —	\$ 131,846	\$ 131,846	\$ —
Landfill	\$ 596,912	\$ 6,082,175	\$ 5,141,955	\$ 940,220
T&A-Self Insurance Reserves	\$ —	\$ —	\$ —	\$ —
Service Fund Charges	\$ —	\$ 5,379,090	\$ 5,213,104	\$ 165,986
SUBTOTAL, Utility Enterprise Fund	\$ 11,465,404	\$ 86,156,076	\$ 51,998,747	\$ 34,157,329
TOTAL ALL FUNDS	\$ 38,356,201	\$ 263,563,968	\$ 174,810,143	\$ 88,753,825

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	\$ 16,914,153	\$ 91,017,500	\$ 92,749,768	\$ 15,181,885	(10.24)%	\$ (1,732,268)
Tort Liability	\$ 2,352	\$ 1,462,081	\$ 1,462,081	\$ 2,352	— %	\$ —
Trust and Agency	\$ —	\$ 2,102,465	\$ 2,102,465	\$ —	— %	\$ —
Tax Increment & Reserve (2)	\$ 6,810,523	\$ 18,754,577	\$ 17,344,142	\$ 8,220,958	20.71 %	\$ 1,410,435
Sales Tax Increment (1)	\$ 10,812,549	\$ 4,145,948	\$ 10,016,222	\$ 4,942,275	(54.29)%	\$ (5,870,274)
Road Use Tax Fund (1)	\$ 907,933	\$ 8,447,024	\$ 8,356,832	\$ 998,125	9.93 %	\$ 90,192
Special Assessment	\$ —	\$ —	\$ —	\$ —	— %	\$ —
Community Development (1)	\$ 3,000	\$ 1,136,594	\$ 1,139,594	\$ —	— %	\$ (3,000)
UDAG Repayments (3)	\$ 162,161	\$ —	\$ 7,000	\$ 155,161	(4.32)%	\$ (7,000)
State Rental Rehab	\$ 1,820,462	\$ 27,500	\$ 20,000	\$ 1,827,962	— %	\$ 7,500
Housing Trust Fund	\$ —	\$ 317,474	\$ 317,474	\$ —	— %	\$ —
Older Adult Home Modification	\$ 281,097	\$ 136,588	\$ 417,685	\$ —	(100.00)%	\$ (281,097)
Section 8 Housing (4)	\$ 795,175	\$ 7,385,942	\$ 7,362,070	\$ 819,047	3.00 %	\$ 23,872
Lead Grant Program	\$ —	\$ 2,306,989	\$ 2,298,778	\$ 8,211	(2,160,789.47)	\$ 8,211
Cable TV & Equipment Fund (5)	\$ 557,785	\$ 515,897	\$ 845,355	\$ 228,327	(59.07)%	\$ (329,458)
Veteran's Memorial Fund (15)	\$ 11,586	\$ 64,841	\$ 19,384	\$ 57,043	392.34 %	\$ 45,457
Expendable Police Gift Trusts (14)	\$ 11,631	\$ 115	\$ 59	\$ 11,687	0.48 %	\$ 56
Expendable Library Gift Trusts (6)	\$ 1,061,781	\$ —	\$ 30,097	\$ 1,031,684	(2.83)%	\$ (30,097)
G.O. Debt Service	\$ 4,992	\$ 13,597,492	\$ 13,597,492	\$ 4,992	— %	\$ —
Street Construction (1)	\$ 473,568	\$ 5,772,055	\$ 6,245,623	\$ —	(100.00)%	\$ (473,568)
Sales Tax Construction (1)	\$ —	\$ 5,342,421	\$ 5,108,240	\$ 234,181	— %	\$ 234,181
GO Bond Fund	\$ —	\$ —	\$ —	\$ —	— %	\$ —
General Construction (1)	\$ 2,087,918	\$ 24,209,106	\$ 24,209,106	\$ 2,087,918	— %	\$ —
Golf Construction (1)	\$ 94,003	\$ —	\$ 10,000	\$ 84,003	(10.64)%	\$ (10,000)
Airport Construction	\$ 1,308,949	\$ 10,303,856	\$ 10,303,856	\$ 1,308,949	— %	\$ —
Passenger Facility (12)	\$ 103,751	\$ 77,615	\$ 181,366	\$ —	(100.00)%	\$ (103,751)
Customer Facility (13)	\$ 238,146	\$ 32,117	\$ 150,000	\$ 120,263	(49.50)%	\$ (117,883)
Lyons Peony Trust	\$ 84,997	\$ 7,049	\$ 4,000	\$ 88,046	3.59 %	\$ 3,049
Library Gift Trusts	\$ 18,698	\$ —	\$ —	\$ 18,698	— %	\$ —
Transit	\$ 4,834,935	\$ 4,694,706	\$ 5,661,522	\$ 3,868,119	(20.00)%	\$ (966,816)
Intermodal	\$ 71,041	\$ 142,536	\$ 63,906	\$ 149,671	110.68 %	\$ 78,630
Sewage Facility Operation (7)	\$ 1,975,865	\$ 18,556,274	\$ 18,544,970	\$ 1,987,169	0.57 %	\$ 11,304
Stormwater Operating (8)	\$ 3,059,998	\$ 7,482,494	\$ 7,424,323	\$ 3,118,169	1.90 %	\$ 58,171
Parking Operation (7)	\$ 514,766	\$ 3,409,756	\$ 3,409,121	\$ 515,401	0.12 %	\$ 635
Water Utility Operation (1)	\$ 1,511,961	\$ 12,678,637	\$ 12,698,843	\$ 1,491,755	(1.34)%	\$ (20,206)
Refuse Collection (9)	\$ 1,585,739	\$ 5,568,133	\$ 6,661,225	\$ 492,647	(68.93)%	\$ (1,093,092)
Salt Operations (11)	\$ —	\$ 132,447	\$ 131,846	\$ 601	214,642.86 %	\$ 601
Sanitary Sewer Construction (1)	\$ 5,738,357	\$ 19,283,900	\$ 24,377,460	\$ 644,797	(88.76)%	\$ (5,093,560)
Stormwater Construction (1)	\$ 44,828	\$ 700,000	\$ 744,828	\$ —	(100.00)%	\$ (44,828)
Parking Facility Construction (1)	\$ 647,981	\$ 86,282	\$ 86,282	\$ 647,981	— %	\$ —
Water Construction (1)	\$ 1,012,600	\$ 4,746,377	\$ 5,758,977	\$ —	(100.00)%	\$ (1,012,600)
Service Fund Charges (10)	\$ 946,224	\$ 5,223,657	\$ 5,379,090	\$ 790,791	(16.43)%	\$ (155,433)
T&A Self Insurance Reserves	\$ 7,344,346	\$ —	\$ —	\$ 7,344,346	— %	\$ —

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	\$ —	\$ —	\$ —	\$ —	— %	\$ —
Landfill (1)	\$ 7,332,762	\$ 5,615,843	\$ 6,679,087	\$ 6,269,518	(14.50)%	\$ (1,063,244)
Total	\$ 81,188,611	\$ 285,484,288	\$ 301,920,169	\$ 64,752,730	(20.24)%	\$ (16,435,881)

(1) Use of fund balance will be used to pay for projects in the City's five-year Capital Improvement Program.

(2) The Tax Increment & Reserve Fund use of fund balance will be used to pay pay for projects in the City's five-year Capital Improvement Program and to repay internal loans for developing the City's industrial parks / technology parks.

(3) The UDAG Repayments Fund use of fund balance will be used for Economic Development initiatives.

(4) Section 8 Fund use of balance is reserved for housing assistance payments.

(5) Cable TV & Equipment Fund use of fund balance will be used for future capital projects.

(6) Expendable Library Gift Trusts Fund use of fund balance will be used for programs and speakers at the Library.

(7) Increase in fund balance is required to maintain the operating reserve requirement of 10% of operating expenditures.

(8) Stormwater Operation Fund use of fund balance represents spending down cash balance due to debt being issued for the Bee Branch project at a much slower timeline which reduced debt service costs and increased fund balance.

(9) Refuse Collection Fund use of fund balance will be used for future capital projects.

(10) Service Fund Charges addition to fund balance will be used to purchase equipment in future years.

(11) Salt Operations Fund addition to fund balance will be used to fund future capital purchases.

(12) Passenger Facility Charge Fund balance will be used to pay for debt issued for the new Airport terminal project.

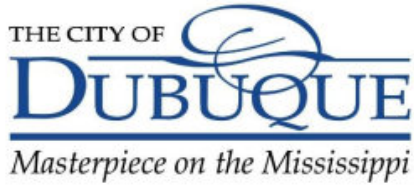
(13) Customer Facility Charge Fund balance will be used to pay for parking lot improvements at the Airport.

(14) Expendable Police Gift Trusts Fund use of fund balance will be used for maintenance of 1948 Stylemaster and canine expenses.

(15) Veteran's Memorial Fund balance will be used for maintenance of the Veteran's Memorial.

DISTRIBUTION OF COMMUNITY DEVELOPMENT FUNDS

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FY 25 ANNUAL PLAN Pre-Allocation

FOR USE OF PROGRAM YEAR 2024

COMMUNITY DEVELOPMENT BLOCK GRANT

(CDBG) FUNDS

**For Inclusion in the Fiscal Year 2025 City Budget.
This document is subject to revision due to projected allocation amount.**

***Contingency Provision:** If Actual Allocation is higher than Pre-Allocation, funds up to 280,000 will go toward Emri Apartments. If Actual Allocation is lower than Pre-Allocation, funds will be taken from Housing Rehab Services and Staff.

PREPARED BY THE CITY OF DUBUQUE HOUSING & COMMUNITY DEVELOPMENT
DEPARTMENT

**CITY OF DUBUQUE, IOWA
FY 2025 ANNUAL ACTION PLAN
FOR THE USE OF PROGRAM YEAR 2024
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 2025 Annual Action Plan with the use of CDBG funds.

RESOURCES

CDBG Projected Entitlement FY 2024 **\$1,031,452**

Program Income **\$108,142**
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 **\$1,139,594**

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.

CDBG Planning, Monitoring, & Budgeting **\$144,909**
Staff support for general management. Oversight and coordination of the Community Development Block Grant program; assures compliance with federal regulations and reporting requirements.

Housing & Community Development Administration **\$109,091**
On-going staff support for general management, oversight, and coordination of the Community Development Block Grant housing programs.

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

ECONOMIC DEVELOPMENT PROGRAMS **\$50,000**

Microenterprise Assistance Program **\$50,000**
This project creates a microenterprise assistance 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 **\$544,130**

Area Residential Care: Penn Community Living Home Remodel		\$41,025
This project provides funding to update the Penn Community Living Home in a residential-unit building that serves primarily low- and moderate- income individuals.		
National Objective:	Low - and Moderate-Income Housing	
Location:	Penn Community Living Home	
Proposed Accomplishments:	1 Housing unit	
Priority:	High	
Objective/Outcome:	Suitable Living Environment/Sustainability (DH2)	
Dubuque Housing LLC: Emri Apartments		\$77,527
This project provides funding for acquisition of real property to develop Emri Apartments primarily low- and moderate- income individuals.		
National Objective:	Low - and Moderate-Income Housing	
Location:	Penn Community Living Home	
Proposed Accomplishments:	1 Housing unit	
Priority:	High	
Objective/Outcome:	Suitable Living Environment/Sustainability (DH2)	
First Time Home Buyer Program		\$50,000
Provides 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
Provides low-interest loans to qualified low- and moderate- income homeowners for the rehabilitation of substandard housing units.		
National Objective:	Low - and Moderate-Income Housing	
Location:	Citywide	
Proposed Accomplishments:	10 Housing Units	
Priority:	High	
Objective/Outcome:	Decent Housing/Affordability (DH2)	
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)	
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- and moderate- income residents. This assistance is for the Lead and Healthy Homes grant awarded in 2021.		
National Objective:	Low - and Moderate-Income Housing	
Location:	Citywide	
Proposed Accomplishments:	20 Housing units	
Priority:	High	
Objective/Outcome:	Decent Housing/Sustainability (DH3)	

NEIGHBORHOOD and COMMUNITY DEVELOPMENT PROGRAMS \$141,464

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

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 after-school programs, open gym, basketball league, music lessons, mobile recreation, scholarships, and summer day camp.

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)

PUBLIC FACILITIES \$150,000**Low-Mod Area Park Updates \$150,000**

New playground equipment at low- and moderate- income area parks based on community input.

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

Grand Total: CDBG Funding Proposed for FY 2024 \$1,139,594

DEBT MANAGEMENT

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DEBT SERVICE FUND

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

For the majority of projects funded through general obligation debt, the City usually issues twenty-year general obligation bonds. In Fiscal Year 2025, there is anticipated to be an additional \$15,690,967 in general obligation debt issued that would apply against the statutory debt limit, and \$12,967,709 in principal retired will be applied against the statutory debt limit.

In fiscal year 2025, debt service expense related to general obligation bonds that counts against the statutory debt limit will decrease 13.03% under fiscal year 2024 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 2025 is as follows:

Project	Amount of Debt Issue	FY 2025 Debt Service
Fire Equipment Replacement (LOST)	969,342	—
Fire Station Improvements (LOST)	1,320,900	—
Fire Training Burn Tower Improvements (LOST)	466,676	—
Airport Improvements (LOST)	500,386	—
ABC Supply Building Deconstruction (GDTIF)	457,000	—
Smart Parking System (GDTIF)	1,957,000	—
Parking Ramp Major Maintenance Repairs (GDTIF)	6,053,000	—
Federal Building Renovation (GDTIF)	533,000	—
Iowa Amphitheater on Schmitt Island (GDTIF)	285,000	—
McFadden Farm - South Heacock Road (DICW)	2,274,963	—
Solid Waste Collection Vehicles - Refuse	873,700	—
GRANDTOTAL	15,690,967	—

The new debt issued in fiscal year 2025 will be issued in April, which delays principal payments until fiscal year 2026.

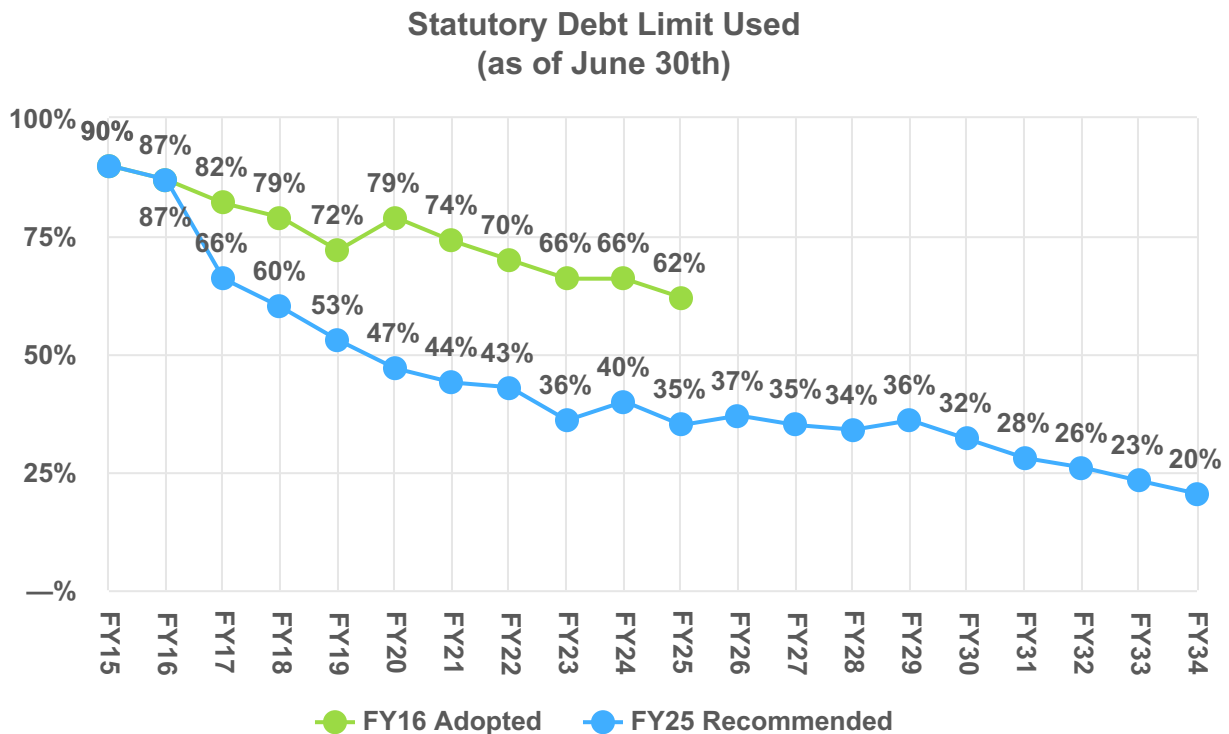
The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will increase by 0.06 to 0.08334 in Fiscal Year 2025. The debt service property tax levy represents the repayment of bonds related to the Fire 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 2025 budget will achieve that target in FY 2027, FY 2028, and FY 2029. However, Fiscal Year 2025 and Fiscal Year 2026 will exceed the target due to issuing necessary debt for Five Flags, Water Lead Lines, 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 2025, the use of the statutory debt limit would be 34.85%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2029, the City of Dubuque would be at 35.65% of the statutory debt limit. The 5-Year CIP includes \$3.285 in FY2025 and \$5.5M in FY2026 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% 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.

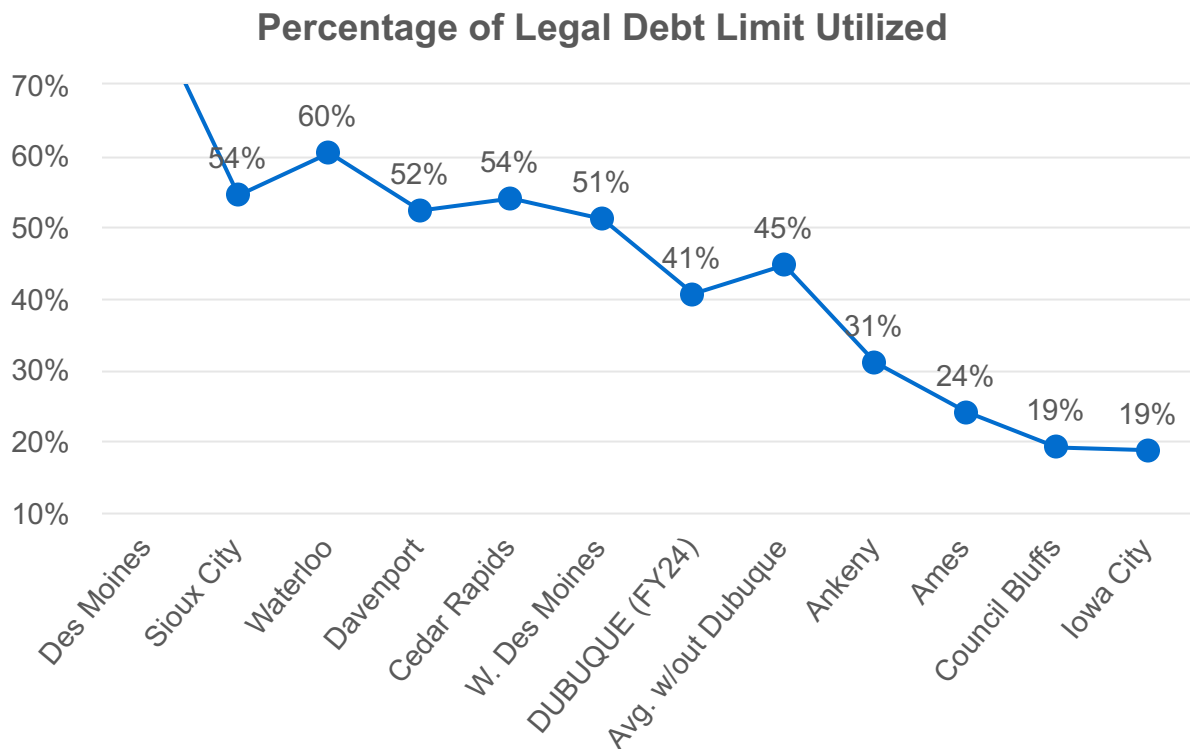
The City uses debt to fund some capital projects; therefore, the City's change in debt levels since the implementation of the debt reduction strategy has impacted City operations. By implementing the debt reduction strategy and decreasing the amount of debt issued each year, the number of Capital Improvement 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 2025 compared to the other cities in Iowa for Fiscal Year 2023 with a population over 50,000:

Fiscal Year 2023 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 2025 RECOMMENDED BUDGET**

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

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

January 1, 2023

FY 2025

ASSESSED VALUE OF REAL PROPERTY	\$ 6,010,651,582
Less Exemptions	<u>\$ (18,669,524)</u>
Subtotal	\$ 5,991,982,058

UTILITIES ASSESSED VALUE	\$ 446,540,351
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TOTAL ASSESSED VALUE OF TAXABLE PROPERTY	\$ 6,438,522,409
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June 30, 2025

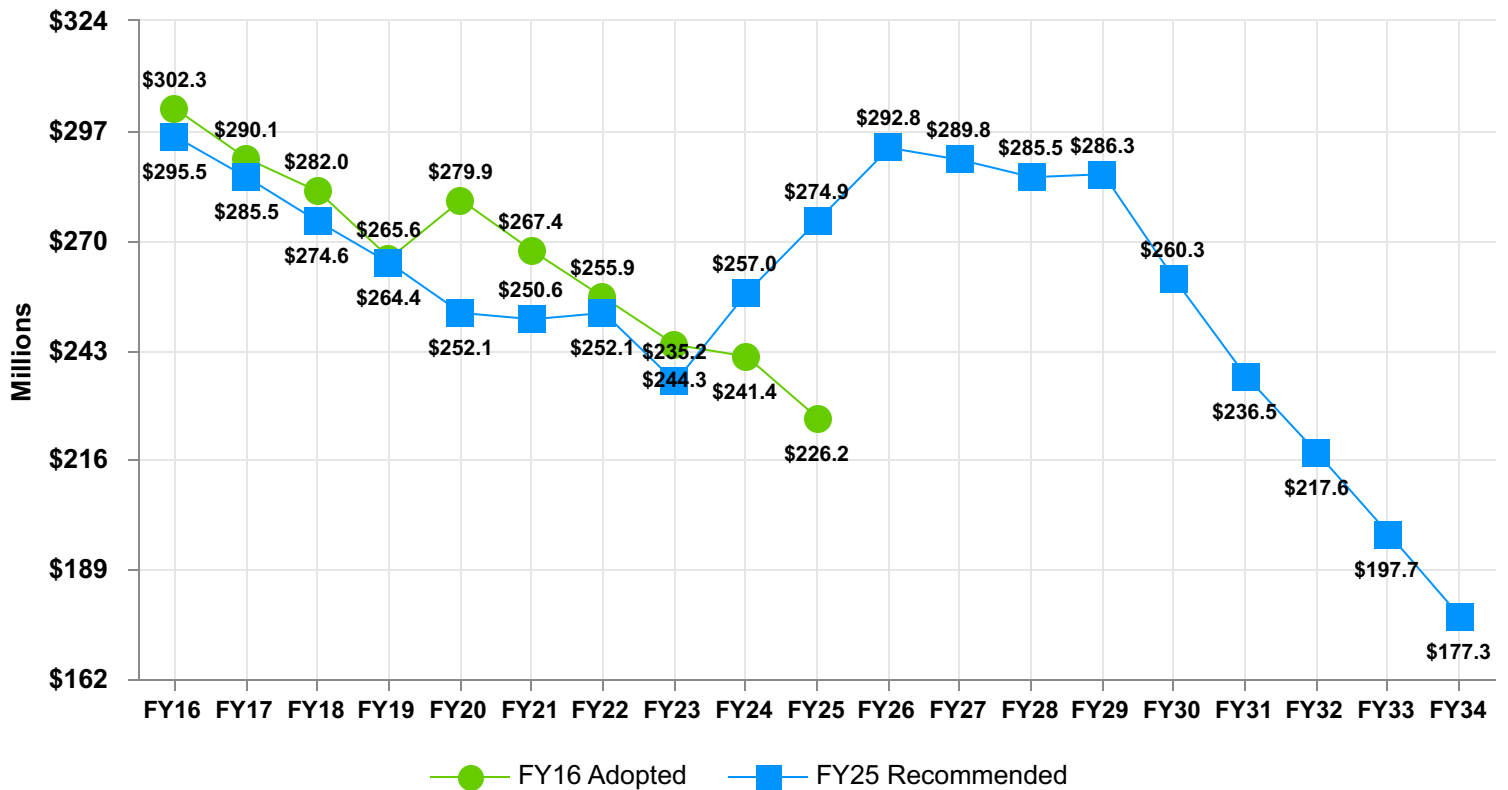
STATUTORY DEBT (5% OF TOTAL ASSESSED VALUE)	\$ 321,926,120
Less Outstanding G.O. Debt, TIF Debt & Lease Obligations paid from General Fund	\$ 112,190,028
STATUTORY DEBT CAPACITY	<u><u>\$ 209,736,093</u></u>

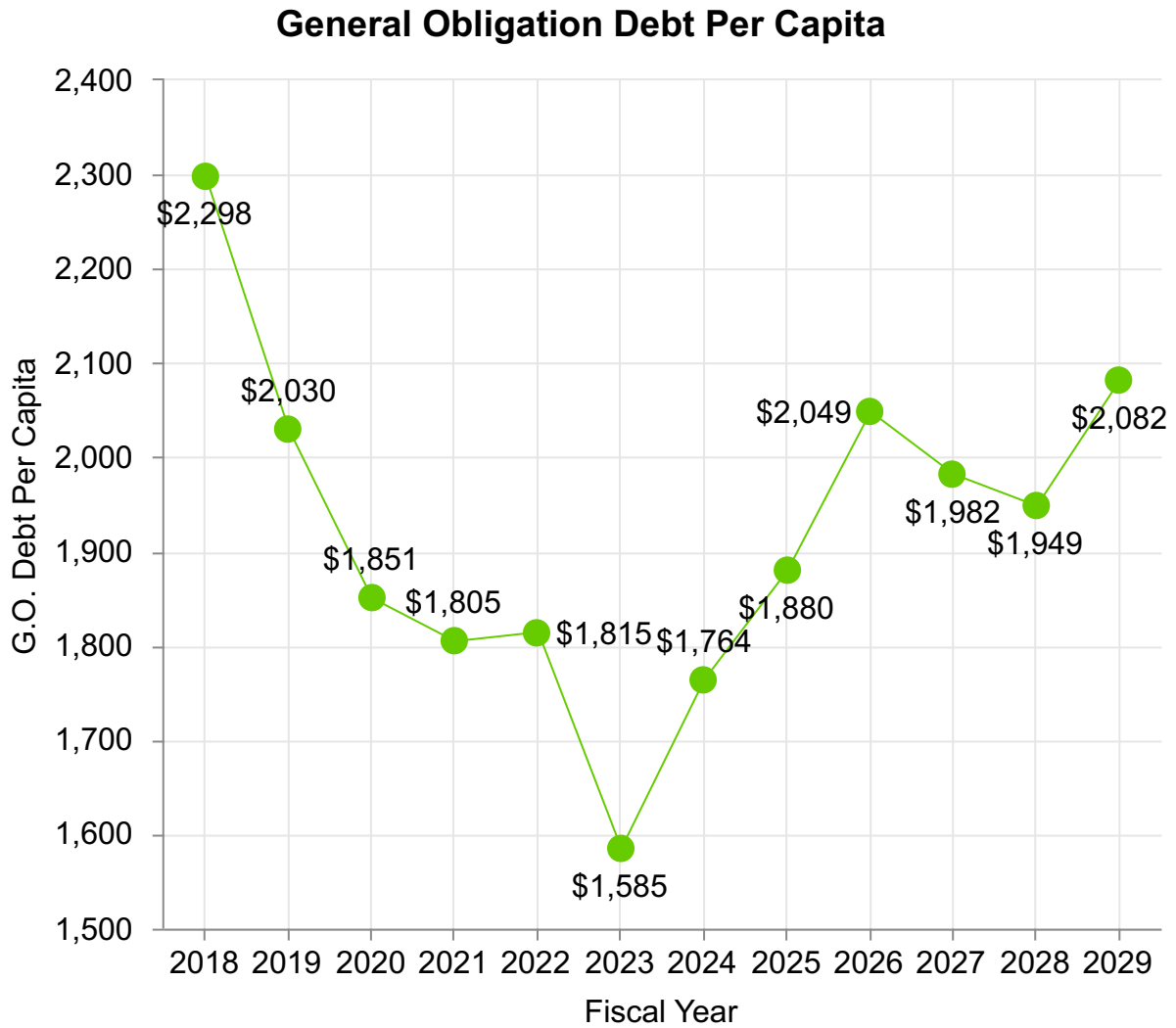
PERCENT OF LEGAL DEBT MARGIN UTILIZED	34.85 %
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Total Debt Outstanding

By the end of the Recommended 5-Year Capital Improvement Program (CIP) budget, the total amount of debt for the City of Dubuque would be \$286.28 million (35.65% of the statutory debt limit), **which includes \$285,000 in FY2025 and \$5.5M in FY2026 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% of the statutory debt limit, and the projection is to be at \$177.32 million (20.47% of statutory debt limit) within 10 years.**

Total Debt (In Millions)





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

City of Dubuque
Summary of Bonded Indebtedness

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/24	Principal Due FY 2025	Interest Due FY 2025	Principal Outstanding 6/30/25
General Obligation Bonds (Essential Corporate Purpose)								
Airport New Terminal Furnishings ST20%	6/2/21	2.00%	2026	25,000	10,149	5,049	203	5,100
Airport Improvements Refunding ST20%	4/17/17	3.00%	2030	282,200	140,600	24,800	4,218	115,800
Airport Improv - PFC Refunding	6/2/21	2.00%	2032	1,353,033	1,016,721	118,332	20,334	898,389
Airport Improv - Sales Tax 20% Ref	6/2/21	2.00%	2032	10,000	—	—	—	—
Airport Terminal Utility Improv - PFC Ref	6/2/21	2.00%	2034	490,000	385,000	35,000	7,700	350,000
Airport New Terminal Roads ST20%	4/4/16	2.79%	2036	635,927	402,851	31,652	11,636	371,199
Airport Recon Taxiway Alpha - FY24 ST20%	Future	4.50%	2044	132,489	132,489	2,158	5,480	130,331
Airport Improvements - FY25 ST20%	Future	4.50%	2045	500,386	—			500,386
Building- Conf Center Energy ST20%	6/20/19	3.00%	2027	187,136	71,808	23,936	2,154	47,872
Building 18th Street Improv Sales Tax 20%	3/19/18	3.05%	2026	391,913	109,190	52,645	3,386	56,545
Building City Hall Brickwork Sales Tax 20%	6/20/19	3.00%	2027	236,448	94,989	30,660	6,274.8	64,329
Building Smart Meters Refunding ST20%	4/17/17	3.00%	2030	45,400	22,600	4,000	678	18,600
Building Federal Bldg Roof Sales Tax 20%	4/4/16	2.79%	2035	268,404	170,031	13,359	4,911	156,672
Building 2nd Floor Engine House 1 - ST20%	8/1/23	4.70%	2043	207,113	207,113	6,821	9,902	200,292
Civic Center Improvements - Sales Tax 20%	6/20/19	3.00%	2027	323,146	129,818	41,902	8,576	87,916
Civic Center Chair Platform S3 ST20%	6/20/19	3.00%	2027	59,340	22,770	7,590	683	15,180
DICW Expansion - South Siegert Farm	3/19/18	3.05%	2026	239,534	66,735	32,176	2,070	34,559
DICW North Siegert Refunding	4/17/17	3.00%	2029	1,285,000	595,000	115,000	17,850	480,000
DICW Expansion Consult Refund 2012H	6/2/21	2.00%	2032	95,580	71,508	8,142	1,430	63,366
DICW Exp S Siegert Ref Taxable	6/2/21	2.00%	2032	2,498,375	1,877,375	218,500	37,548	1,658,875
DICW Exp South Siegert Farm Non-tax	6/20/19	3.00%	2032	305,357	203,271	24,333	4,980	178,938
DICW Refund 2014C Taxable	6/2/21	2.00%	2034	1,145,000	910,000	85,000	18,200	825,000
DICW Webber Property	6/29/22	4.07%	2042	5,500,000	5,500,000	95,000	234,513	5,405,000
DICWChavenelle Road - FY21 Non-Taxable	6/2/21	2.00%	2041	1,265,000	1,155,000	60,000	23,100	1,095,000
DICW Develop McFadden Property - FY24	Future	4.50%	2044	1,788,800	1,788,800	29,131	73,990	1,759,669
DICW Development of McFadden - FY25	Future	4.50%	2045	2,274,963			—	2,274,963
E911 Tower Relocation - Sales Tax 20%	6/20/19	3.00%	2027	141,869	56,993	18396	3765	38,597
Finance General Ledger Software ST20%	6/2/21	2.00%	2041	244,239	216,288	10,648	4,326	205,640
Finance General Ledger Software ST20%	6/29/22	4.07%	2042	420,457	401,747	18710	17016	383,037
Fire Station #4 Improvements - Gaming	6/20/19	3.00%	2027	188,054	62,254	20,732	4,243	41,522
Recreation ST20% 10 Yr Refunding 2014B	6/2/21	2.00%	2025	51,545	13,078	13,078	262	—
Airport ST20% 10 Yr Refunding 2014B	6/2/21	2.00%	2025	28,182	7,151	7,151	143	—
Building ST20% 10 Yr Refunding 2014B	6/2/21	2.00%	2025	87,596	22,227	22,227	445	—
Transit ST20% 10 Yr Refunding 2014B	6/2/21	2.00%	2025	11,407	2,895	2,895	58	—
Fire Station #2 ST20% 10 yr Refund 2014B	6/2/21	2.00%	2025	91,227	23,149	23149	463	—
Park Imp ST20% 10 yr Refund 2014B	6/2/21	2.00%	2025	35,046	8,893	8,893	178	—
Fire Truck Refunding - Debt Service Levy	4/17/17	3.00%	2030	951,500	474,400	83,700	14,232	390,700
Fire Station #2 ST20% 20 yr Refund 2014B	6/2/21	2.00%	2034	85,217	74,042	5,096	1,481	68,946
Park Imp ST20 20% yr Refund 2014B	6/2/21	2.00%	2034	124,780	108,416	7,462	2,168	100,954
Fire Ambulance Replacement ST20%	4/17/17	3.00%	2030	230,000	120,000	20,000	3,600	100,000
Fire Structural Repairs 5&6 ST20%	6/20/19	3.00%	2039	448,875	448,875		13,466	448,875
Fire Ladder/Pumper / HVAC ST20%	6/2/21	2.00%	2041	810,153	717,438	35,320	14,349	682,118
Fire Ladder/Pumper/Ambulance ST20%	6/29/22	4.07%	2042	1,924,543	1,843,253	81,290	73,928	1,761,963

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/24	Principal Due FY 2025	Interest Due FY 2025	Principal Outstanding 6/30/25
Fire HVAC Headquarters Sales Tax 20%	8/1/23	4.70%	2043	188,576	188,576	6,211	9,016	182,365
Fire Ladder/Pumper Replac ST20%	Future	4.50%	2044	2,090,000	2,090,000	34,036	86,449	2,055,964
Fire Ambulance - FY24 ST20%	Future	4.50%	2044	344,000	344,000	5,602	14,229	338,398
Fire HVAC - FY24 ST20%	Future	4.50%	2044	442,645	442,645	7,209	18,309	435,436
Fire Equip Replacement - FY25 ST20%	Future	4.50%	2045	969,342			—	969,342
Fire Station Improvements - FY25 ST20%	Future	4.50%	2045	1,320,900			—	1,320,900
Fire Training Burn Tower Imp FY25 ST20%	Future	4.50%	2045	466,676			—	466,676
Franchise Fee Settlement Levy	4/4/16	2.93%	2035	2,830,000	1,760,000	145,000	53,906	1,615,000
GDTIF Colts Building Renovation	6/20/19	3.00%	2039	1,575,000	1,370,000	75,000	41,100	1,295,000
GDTIF - Parks Jackson/Clock Non-Taxable	6/2/21	2.00%	2041	535,000	535,000	—	10,700	535,000
GDTIF - DT Parking Ramp - FY21	6/2/21	2.00%	2036	880,167	822,171	61,407	16,443	760,764
GDTIF Eng Dock Expansion - FY21	6/2/21	2.00%	2036	409,833	382,828	28,593	7,657	354,235
GDTIF DT Parking Ramp - FY22	6/29/22	4.07%	2042	975,000	975,000	40,000	41,453	935,000
GDTIF Docks/Five Flags AC - FY22	6/29/22	4.07%	2042	745,000	745,000	30,000	31,668	715,000
GDTIF Central/Parking Ramp/Five Flags	8/1/23	4.70%	2043	1,080,000	1,080,000	35,000	51,683	1,045,000
GDTIF Smart Parking - FY24	Future	4.50%	2044	1,217,500	1,217,500	19,827	50,359	1,197,673
GDTIF Ramp Major Maintenance - FY24	Future	4.50%	2044	270,777	270,777	4,410	11,200	266,367
GDTIF Iowa Amphitheater - FY24	Future	4.50%	2044	3,000,000	3,000,000	105,455	122,794	2,894,545
GDTIF Iowa Amphitheater - FY25	Future	4.50%	2045	285,000	—			285,000
GDTIF ABC Supply Building - FY25	Future	4.50%	2045	457,000	—			457,000
GDTIF Smart Parking - FY25	Future	4.50%	2045	1,957,000	—			1,957,000
GDTIF Ramp Major Maintenance - FY25	Future	4.50%	2045	6,053,000	—			6,053,000
GDTIF Federal Building Renovation - FY25	Future	4.50%	2045	533,000	—			533,000
GDTIF Downtown Housing Refunding	4/17/17	3.00%	2030	2,120,000	1,140,000	170,000	36,805	970,000
GDTIF Millwork District Refunding	4/17/17	3.00%	2030	2,080,000	1,075,000	165,000	32,250	910,000
GDTIF - 7th St/2-Way Conversion Ref	6/2/21	2.00%	2031	3,204,576	2,329,252	307,847	46,585	2,021,405
GDTIF - Intermodal 2012A Refunding	6/2/21	2.00%	2031	2,545,000	1,845,000	240,000	36,900	1,605,000
GDTIF 5th St Restroom/MFC 2012H Ref	6/2/21	2.00%	2032	1,254,420	938,492	106,858	18,770	831,634
GDTIF Wash Neigh Refunding Taxable	6/2/21	2.00%	2032	493,592	370,904	43,168	7,418	327,736
GDTIF 2014C Taxable Refunding	6/2/21	2.00%	2034	5,385,000	4,275,000	390,000	85,500	3,885,000
GDTIF 2014B Refunding	6/2/21	2.00%	2034	155,000	125,000	10,000	2,500	115,000
Library Improvements - Sales Tax 20%	6/20/19	3.00%	2022	39,408	15,831	5,110	1,046	10,721
Library Improv Sales Tax 20% Ref 2012E	6/2/21	2.00%	2027	84,526	42,893	14,156	858	28,737
Park Improvements - Sales Tax 20%	6/20/19	3.00%	2027	47,290	18,998	6,132	1,255	12,866
Park Water System Study Ref ST20%	4/17/17	3.00%	2030	60,000	29,900	5,300	738	24,600
Park Ham House - Sales Tax 20%	4/4/16	2.79%	2035	200,668	127,120	9,988	3,672	117,132
Park Skate Park ST20%	6/20/19	3.00%	2027	613,524	235,422	78,474	7,063	156,948
Parking Port of Dubuque Parking Ramp	3/19/18	3.05%	2026	373,553	104,075	50,179	3,228	53,896
Parking Central Ave Ramp Refunding	4/17/17	3.00%	2030	6,380,000	2,990,000	560,000	89,700	2,430,000
Parking Iowa Street Ramp Improvements	3/19/18	2.91%	2031	45,516	26,955	3,453	809	23,502
Parking Locust Ramp Security Cameras	6/20/19	3.00%	2033	126,054	77,444	9,733	1,992	67,711
Parking Improvements Refunding 2014B	6/2/2021	2.00%	2034	125,000	95,000	10,000	1,900	85,000
Parking Improv Taxable Refunding 2014C	6/2/21	2.00%	2034	220,000	175,000	15,000	3,500	160,000
Police CAD Software - Gaming Ref	6/2/21	2.00%	2030	160,000	110,000	20,000	2,200	90,000
Public Works Equip Ref RUT	4/17/17	3.00%	2030	392,000	195,400	34,500	5,862	160,900
Public Works Radio Replacement ST20%	3/19/18	2.91%	2028	110,000	45,606	10,732	1,368	34,874
PW Curb Ramp/Eng St Improv Ref ST30%	6/2/21	2.00%	2034	885,000	710,000	65,000	14,200	645,000
Rec Imp Sales Tax 20% Refunding 2012E	6/2/21	2.00%	2028	7,572	4,391	1,082	88	3,309
Rec Ice Center Settling Sales Tax 20%	8/1/23	4.70%	2043	4,614,310	4,614,310	151,968	220,619	4,462,342
Sanitary Improvements Refunding	4/17/17	3.00%	2030	660,000	340,000	50,000	10,200	290,000
Sanitary Sewer Improvements	3/19/18	2.91%	2031	1,030,009	609,965	78,146	18,300	531,819
Sanitary Forcemain Refunding 2012E	6/2/21	2.00%	2032	376,122	275,965	33,031	5,519	242,934
Sanitary Sewer Improvements	6/20/19	3.00%	2033	1,124,412	740,381	82,733	16,932	657,648
Sanitary Sewer Imp Refunding 2014B	6/2/21	2.00%	2034	4,390,000	3,475,000	315,000	69,500	3,160,000
Sanitary Sewer Improvements	4/4/16	2.79%	2035	2,405,000	1,525,000	120,000	44,006	1,405,000
Solid Waste Collection Refunding	4/17/17	3.00%	2030	51,300	25,600	4,500	768	21,100
Solid Waste Collection	3/19/2018	2.91%	2031	27,447	16,254	2,082	488	14,172

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/24	Principal Due FY 2025	Interest Due FY 2025	Principal Outstanding 6/30/25
Solid Waste Collection - FY24	Future	4.50%	2044	148,000	148,000	2,410	6,122	145,590
Solid Waste Collection - FY25	Future	4.50%	2045	873,700	—	—	—	873,700
Stormwater Refunding	4/4/16	2.91%	2028	6,270,000	1,200,000	440,000	36,000	760,000
Stormwater Improvements Refunding	4/17/17	3.00%	2030	2,015,000	1,000,000	165,000	30,000	835,000
Stormwater Improvements	3/19/18	2.91%	2031	1,714,542	1,015,356	130,081	30,460	885,275
Stormwater Improv Refunding 2012B	6/2/21	2.00%	2031	1,115,424	810,748	107,153	16,215	703,595
Stormwater Improv Refunding 2012E	6/2/21	2.00%	2032	77,131	56,592	6,774	1,132	49,818
Stormwater Improvements	6/20/19	3.00%	2033	290,796	193,576	19,467	3,984	174,110
Stormwater Upper Bee Branch SRF GO NA	4/30/21	1.18%	2037	22,138,000	17,378,398	1,227,000	248,806	16,151,398
Streetlight Replacement Refunding - ST	4/17/17	3.00%	2030	4,900	2,500	400	75	2,100
Street FEMA Land Buyout - Gaming	6/20/19	3.00%	2027	64,901	25,428	8,468	1,733	16,960
Street Fiber/Sidewalk/Lights Refunding RUT	4/17/17	3.00%	2030	258,600	129,000	22,800	3,870	106,200
Street Southwest Arterial	3/19/18	2.91%	2031	771,557	456,920	58,537	13,708	398,383
Street Southwest Arterial - Refunding 2012E	6/2/21	2.00%	2032	827,747	643,857	67,486	12,877	576,371
Transit Radio Replacement ST20%	3/19/18	2.91%	2028	95,000	39,392	9,268	1,182	30,124
Transit Midtown Transfer ST20%	6/20/19	3.00%	2039	216,125	216,125	—	6,484	216,125
Transit Vehicle Replacement ST20%	6/2/21	2.00%	2041	780,609	691,275	34,032	13,826	657,243
Water System Improvements	3/19/18	2.91%	2031	1,155,930	684,546	87,700	20,536	596,846
Water Improv Refunding 2012E	6/2/21	2.00%	2032	369,768	271,303	32,473	5,426	238,830
Water System Improvements	6/20/19	3.00%	2033	1,323,107	871,017	97,333	19,920	773,684
Water System Improv Refunding 2014B	6/2/21	2.00%	2034	7,470,000	5,915,000	535,000	118,300	5,380,000
Water System Improvements	4/4/16	2.79%	2035	635,000	405,000	30,000	11,688	375,000
Total General Obligation Bonds				146,447,786	95,787,605	8,292,237	2,615,789	103,186,336
Less Annual Appropriation G.O.				—	(15,902,592)	—	—	(14,675,138)
Total G.O. Bonds Subject to Debt Limit				146,447,786	79,885,013	8,292,237	2,615,789	88,511,198

Tax Increment

Port of Dubuque Parking Ramp	10-16-07	7.5000%	2037	23,025,000	16,350,000	785,000	1,226,250	15,565,000
Total Tax Increment Bonds				23,025,000	16,350,000	785,000	1,226,250	15,565,000
Total Tax Increment				23,025,000	16,350,000	785,000	1,226,250	15,565,000

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	416,629	416,629	—	416,629
Simmons Pet Food (DICW)	12/9/20	Rebate	2030	397,918	436,111	436,111	—	436,111
Hodge (DICW)	4/6/20	Rebate	2035	257,073	543,368	543,368	—	543,368
Green Industrial Supply (DICW)	8/15/11	Rebate	2023	105,391	105,391	105,391	—	105,391
Tri-State Quality Metals (DICW) NA	3/17/14	Rebate	2026	32,510	59,436	73,975	—	73,975
Roasting Solutions (DICW) NA	1/14/16	Rebate	2028	33,666	64,577	68,924	—	68,924
Rite Hite(DICW) Non-Appropriation	1/14/17	Rebate	2030	24,190	114,749	143,654	—	143,654
Hormel Foods (DICW)	4/21/08	Rebate	2026	8,250,067	543,830	271,915	—	271,915
Linseed Oil (GDTIF) Multi-Res	3/7/13	Rebate	2030	576,504	103,644	17,274	—	86,370
Rousselot (GDTIF) (Non-Appropriation)	1/22/13	Rebate	2025	4,931	21,484	21,484	—	—
METX - Lamar Building (GDTIF) NA	5/13/20	Rebate	2031	75,660	182,914	182,914	—	182,914
Marquette Hall (Non-Appropriation)	5/20/19	Rebate	2031	9,170	4,863	4,863	—	4,863
3 Amigos (Non-Appropriation)	4/15/19	Rebate	2031	2,516	7,055	7,055	—	7,055
210 Jones (Non-Appropriation)	6/19/17	Rebate	2031	10,348	21,295	21,295	—	21,295
Prairie Farms Dairy (Non-Appropriation)	3/18/19	Rebate	2031	5,626	9,586	9,586	—	9,586
Julien Hotel (GDTIF)	4/21/08	Rebate	2026	3,260,286	533,958	266,979	—	266,979
44 Main (GDTIF) Multi-Res	10/18/10	Rebate	2027	446,799	245,856	81,952	—	163,904
Barker Financial (GDTIF) Multi-Res	8/16/10	Rebate	2027	297,282	41,460	13,820	—	27,640
253 Main St. (GDTIF) (Non-Appropriation)	4/6/15	Rebate	2027	5,798	2,601	3,094	—	3,094
Spahn and Rose (GDTIF) NA	4/21/14	Rebate	2027	108,221	124,882	124,882	—	124,882
Franklin Investment -Multires (GDTIF)	4/4/11	Rebate	2028	437,225	85,120	21,280	—	63,840
Plastic Center Betty Jane Block (GDTIF)	2/7/11	Rebate	2028	148,957	26,884	6,721	—	20,163
Caradco (GDTIF) Multi-Res	3/21/11	Rebate	2028	1,499,442	537,072	134,268	—	402,804
Bonson 356 Main St. (GDTIF) Multi-Res	12/19/11	Rebate	2028	152,286	39,332	9,833	—	29,499

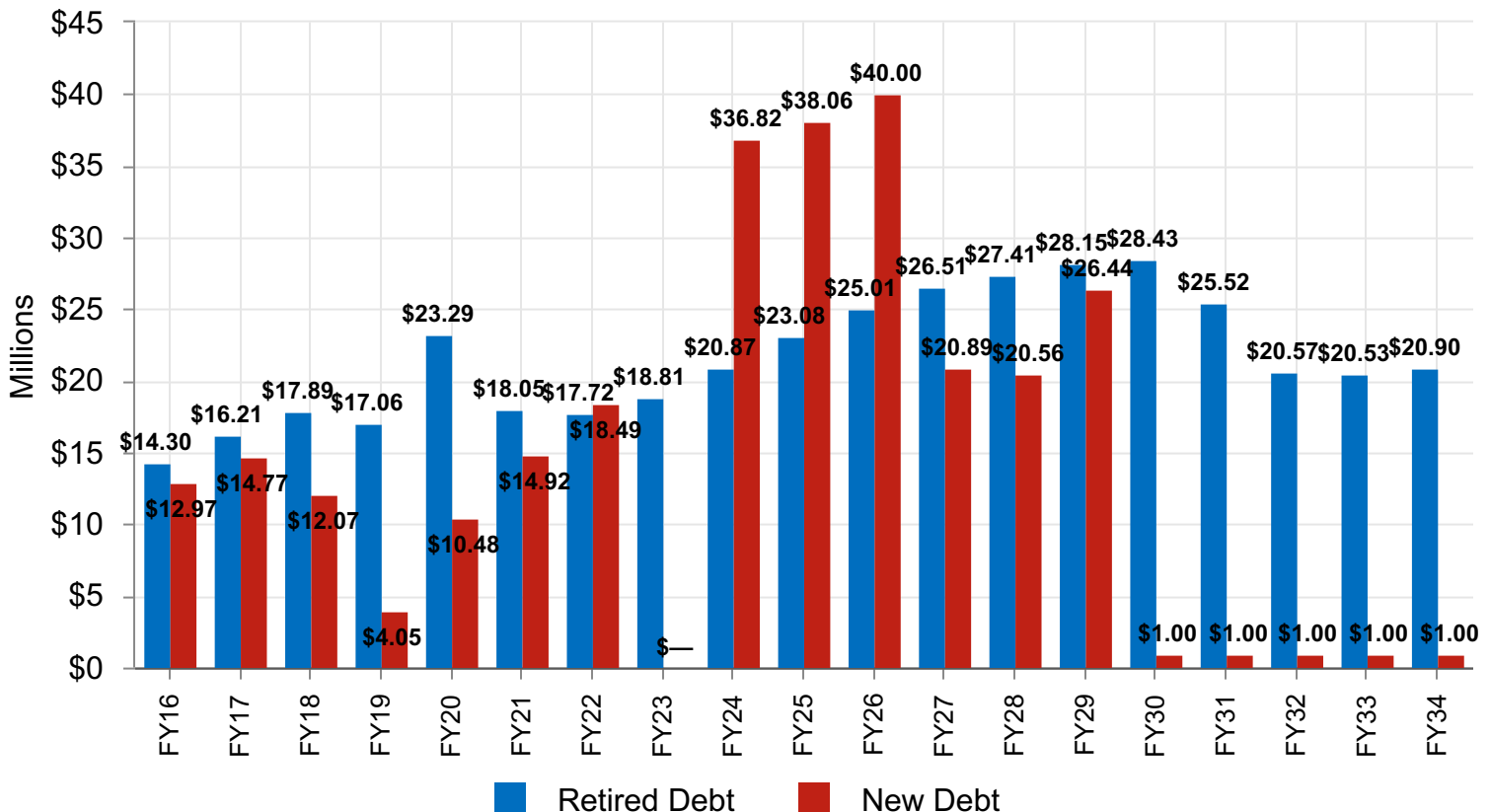
Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/24	Principal Due FY 2025	Interest Due FY 2025	Principal Outstanding 6/30/25
Roshek Building (GDTIF) NA	2/17/09	Rebate	2030	5,149,852	280,309	280,309	—	515,175
Novelty Iron Works (GDTIF) (Non-Approp)	6/17/13	Rebate	2031	33,105	204,402	204,402	—	204,402
Gardens of Dubuque (RADFORD)	9/28/20	Rebate	2038	1,391,310	1,298,556	92,754	—	1,205,802
Rockfarm Holdings (TECH) NA	10/7/14	Rebate	2027	42,301	49,426	49,426	—	49,426
Total TIF Rebates				24,358,713	6,104,790	3,614,158	—	5,449,660
Bowling & Beyond Lease Buyout	10-15-12	Buyout	2032	1,000,000	400,000	50,000	—	350,000
Iowa Finance Authority Loan - Caradco	12-01-10	3.0000%	2030	4,500,000	2,540,485	226,314	74,530	2,314,171
Total Other Lns-Rev Backed				5,500,000	2,940,485	276,314	74,530	2,664,171
Total City Indebtedness Subject to Debt Limit				199,331,499	105,280,288	12,967,709	3,916,569	112,190,029
Revenue Bonds								
Sanitary Northfork Catfish Imp SRF	1/13/10	3.25%	2031	912,000	337,000	52,000	10,953	285,000
Sanitary W&RRC Upgrade SRF	8/18/10	3.25%	2039	74,285,000	47,502,000	2,747,000	950,039	44,755,000
Sanitary WRRRC Cogeneration SRF	5/17/13	2.00%	2033	3,048,000	1,522,000	156,000	30,440	1,366,000
Sanitary Kerper Boulevard & Sponsor SRF	3/8/19	1.00%	2038	2,763,000	1,906,537	129,000	19,114	1,777,537
Sanitary Projects Planning - FY21 SRF	Various	2.00%	2043	1,770,000	1,732,668	75,788	34,276	1,656,880
Sanitary Granger Creek & Force Main Plan	1/7/2022	—%	2044	465,000	455,192	19,910	9,005	435,282
Sanitary 42" Force Main WQFP Loan	3/3/2023	1.00%	2043	1,950,000	1,862,000	89,000	18,620	1,773,000
Sanitary Projects- FY24 (FY23 Carryovers)	Future	2.68%	2044	11,290,109	11,290,109	456,443	274,920	10,833,666
Sanitary Projects- FY24	Future	2.68%	2044	4,228,710	4,228,710	170,961	102,971	4,057,749
Sanitary Projects- FY25	Future	2.68%	2045	17,683,900	—	—	—	17,683,900
Stormwater Lower Bee Branch Rest SRF	10/27/10	3.25%	2041	7,850,000	5,337,000	240,000	173,452	5,097,000
Stormwater Lower Bee Branch SRF	9/1/14	2.00%	2034	1,029,000	168,000	17,000	3,360	151,000
Stormwater Northfork Catfish Improv. SRF	1/13/10	3.25%	2031	800,000	295,000	45,000	9,588	250,000
Stormwater Sales Tax Increment Rev NA	6/15/15	3.72%	2031	20,800,000	16,725,000	2,150,000	618,968	14,575,000
Stormwater Sales Tax Revenue - GO	5/19/2014	3.23%	2029	7,190,000	6,000,000	1,125,000	275,500	4,875,000
Stormwater Upper Bee Branch RR SRF	6/7/19	2.00%	2040	16,382,000	13,603,000	730,000	272,060	12,873,000
Stormwater West 32nd Detention SRF	1/14/09	3.25%	2028	1,847,000	466,000	111,000	15,145	355,000
Water Webber Extension - FY22	1/7/22	—%	2044	1,570,000	1,536,886	67,224	30,403	1,469,662
Water Projects- FY24 (FY23 Carryovers)	Future	2.68%	2044	1,633,646	1,633,646	66,046	39,780	1,567,600
Water Projects- FY24	Future	2.68%	2044	4,140,315	4,140,315	167,387	100,819	3,972,928
Water Projects- FY25	Future	2.68%	2045	4,686,377	—	—	—	4,686,377
Water Roosevelt Water Tower SRF	8/9/19	2.00%	2040	4,400,000	3,654,000	196,000	73,080	3,458,000
Water CIWA Purchase & Improvements	7/7/17	2.00%	2036	8,613,761	6,063,761	521,000	152,960	5,542,761
Water- Clear Well Reservoirs SRF	10/18/07	3.25%	2028	915,000	232,000	55,000	4,640	177,000
Water Meter Change Out Program SRF	2/12/10	3.25%	2031	6,394,000	2,692,000	349,000	87,587	2,343,000
Water System Improv & Ext. Refunding	8/18/21	2.00%	2030	3,505,000	2,435,000	380,000	48,700	2,055,000
Total Revenue Bonds				210,151,818	135,817,824	10,115,759	3,356,380	148,072,342
Less Annual Appropriation Revenue Bds				—	(13,956,032)	—	—	(11,803,968)
Net Revenue Bonds				210,151,818	121,861,792	10,115,759	3,356,380	136,268,374
Total City Indebtedness				409,483,317	257,000,704	23,083,468	7,272,949	274,937,509
Statutory Debt Limit					262,722,395			\$321,926,12
% of Debt Limit Used					40.07 %			34.85 %
Remaining Debt Capacity					157,442,107			209,736,091.4

Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2025, is projected to be \$274,937,509 (34.85% 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 \$22,808,589 more in debt as of June 30, 2025, this amount includes \$3.285 million issued for the Chaplain Schmitt Island - Iowa Amphitheater project which will be paid by the DRA.**

The combination of increased debt and increased utility rates partially reflects the movement to a more critical infrastructure funding strategy.

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

Retired Debt Versus New Debt (In Millions)

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

**In Fiscal Year 2026, it is projected \$2,494,896 of SRF debt will be forgiven as part of the Private Lead Service Line Replacement project

Bond Rating

The City's General Obligation Debt ratings with Moody's Investors Service is Aa2. **In July 2023, Moody's Investor Service upgraded the City's outstanding general obligation bonds from Aa3 to Aa2, as well as the outstanding Sales Tax Increment Revenue bonds from A2 to A1.**

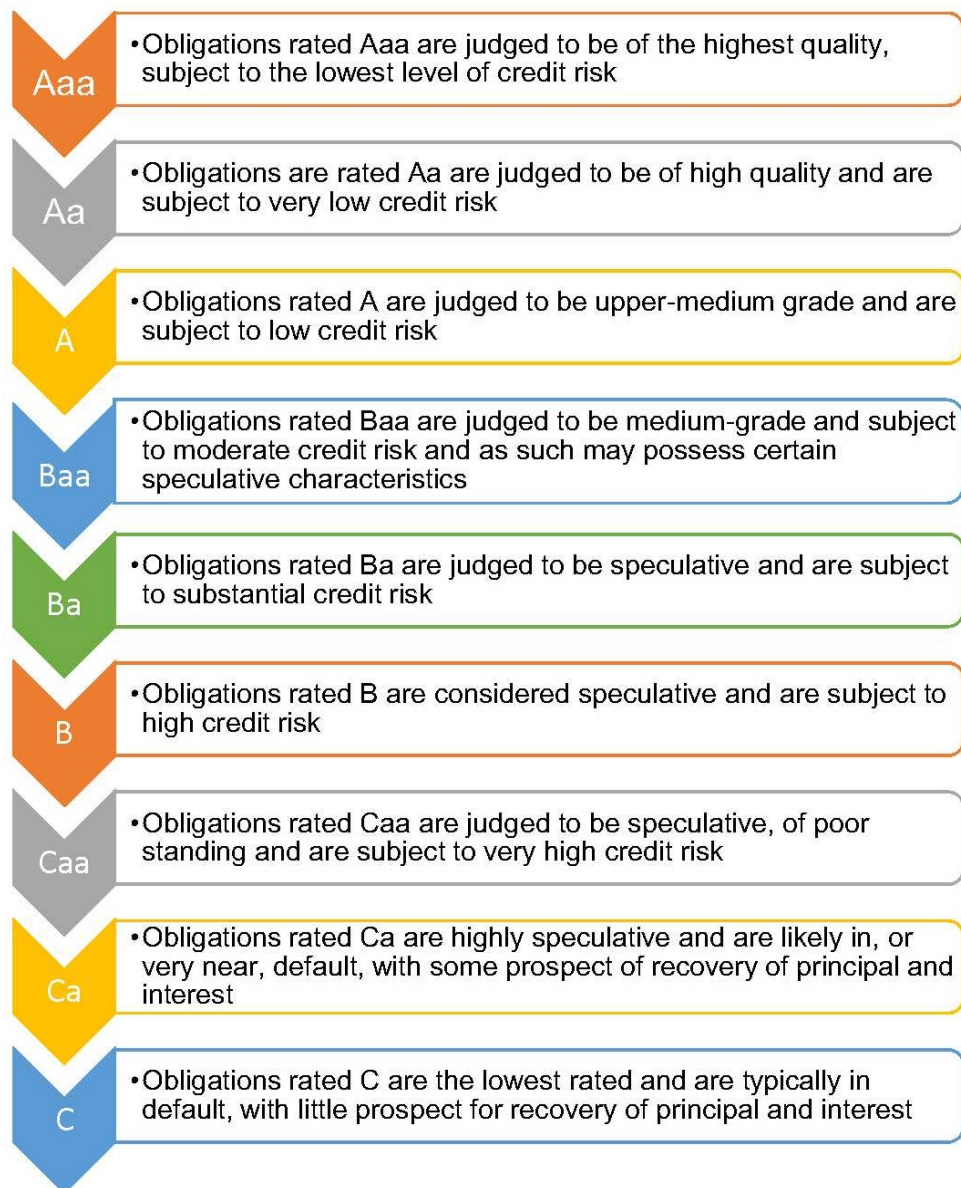
Credit Strengths:

- Strong financial operations and ample revenue-raising flexibility
- City serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years

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 2025 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	Dubuque	Aa2
	Des Moines	Aa2
	Davenport	Aa2
	Waterloo	Aa2
	Sioux City	Aa2
	Bettendorf	Aa2
	Council Bluffs	Aa2

In July 2023, Moody's Investor Service upgraded the City's outstanding general obligation bonds from Aa3 to Aa2, as well as the outstanding Sales Tax Increment Revenue bonds from A2 to A1. Notable credit factors include strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The City serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years.

In November of 2022, Moody's Investors Service ("Moody's") 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.

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.

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CAPITAL BUDGET

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

The City's five-year Capital Improvement Program (CIP), contained in a separate document, 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 2025 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 2024) budget process covered Fiscal Year 2024 through 2028 and is \$298,808,622. The recommended five-year CIP for the upcoming budget process (Fiscal Year 2025) will cover Fiscal Year 2025 through 2029 and is \$354,260,757. This is a \$43,024,415, or 16.82% increase.

The Fiscal Year 2025 CIP budget recommendation of \$88,753,825 is a 15.94% increase from the Fiscal Year 2024 CIP budget of \$76,554,143.

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 recommended budget does not support the debt reduction policy due to the need to fund high priority projects.

While the City will issue \$145,955,901 in new debt in the recommended five-year CIP, mostly for fire equipment replacement, fire station improvements, fire station expansion, airport improvements, Chaplain Schmitt Island Iowa Amphitheater, reimagine Comiskey, Federal Building renovations, solid waste collection vehicles, sanitary sewer improvements, water improvements, stormwater improvements, parking improvements, and renovation of Five Flags, for a total of \$145,955,901 of debt in FY 2025-2029. **The City will retire \$130,165,376 of existing debt, increasing the amount of City debt by \$15,790,525.**

For Fiscal Year 2025, the use of the statutory debt limit would be 34.85%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2029, the City of Dubuque would be at 35.65% of the statutory debt limit.

In this budget recommendation, the Mayor and City Council are currently reviewing, projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% 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. in Fiscal Year 2025 the City will be issuing more debt than is retired to be able to fund critical infrastructure projects. 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, 2024, is currently \$257,000,705. The breakdown of the debt principle outstanding as of June 30, 2024, is as follows:

Debt Obligation	6/30/2024 Principle Outstanding
General Obligation Essential Corporate Purpose	\$95,787,606
Less General Obligation Debt Subject to Annual Appropriation	(\$15,902,592)
Tax Increment Notes and Bonds	\$16,350,000
Economic Development TIF Rebate Agreements	\$6,104,789
Other Revenue-Backed Loans	\$2,940,485
Total Indebtedness Subject to Statutory Debt Limit of \$262,722,395	\$105,280,288
Percent of Statutory Debt Limit Used as of June 30, 2024	40.07 %
Revenue Bonds	\$135,817,825
Less Revenue Bonds Subject to Annual Appropriation	(\$13,956,032)
Add Debt Subject to Annual Appropriation	\$29,858,624
Total City Indebtedness as of June 30, 2024	\$257,000,705

The City will issue \$145,955,901 in new debt in the Recommended 5-year CIP, mostly for fire equipment replacement, fire station improvements, fire station expansion, airport improvements, Chaplain Schmitt Island Iowa Amphitheater, reimagine Comiskey, Federal Building renovations, solid waste collection vehicles, sanitary sewer improvements, stormwater improvements, water improvements, parking improvements, and renovation of Five Flags.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Fire Equipment Replacement (LOST)	\$ 969,342	\$ 1,248,060	\$ 804,000	\$ —	\$ —	\$ 3,021,402
Fire Station Expansion/Relocation (LOST)	\$ —	\$ —	\$ —	\$ 976,700	\$ 3,797,000	\$ 4,773,700
Fire Station Improvements (LOST)	\$ 1,320,900	\$ 225,000	\$ 370,000	\$ 250,000	\$ —	\$ 2,165,900
Fire Training Burn Tower Improvements (LOST)	\$ 466,676	\$ —	\$ —	\$ —	\$ —	\$ 466,676
Airport Improvements (LOST)	\$ 500,386	\$ 1,093,148	\$ 754,835	\$ 739,438	\$ 364,560	\$ 3,452,367
ABC Supply Building Deconstruction (GDTIF)	\$ 457,000	\$ —	\$ —	\$ —	\$ —	\$ 457,000
Reimagine Comiskey (GDTIF)	\$ —	\$ 1,697,000	\$ —	\$ —	\$ 733,000	\$ 2,430,000
Five Flags (GDTIF)	\$ —	\$ 2,800,000	\$ 1,300,000	\$ 6,400,000	\$ 8,972,000	\$ 19,472,000
Smart Parking System (GDTIF)	\$ 1,957,000	\$ 780,000	\$ —	\$ —	\$ —	\$ 2,737,000
Parking Ramp Major Maintenance Repairs (GDTIF)	\$ 6,053,000	\$ 1,240,000	\$ —	\$ —	\$ —	\$ 7,293,000
Federal Building Renovation (GDTIF)	\$ 533,000	\$ 383,000	\$ —	\$ —	\$ 4,695,000	\$ 5,611,000
Iowa Amphitheater on Schmitt Island (GDTIF)	\$ 285,000	\$ 5,499,961	\$ —	\$ —	\$ —	\$ 5,784,961
McFadden Farm - South Heacock Road (DICW)	\$ 2,274,963	\$ —	\$ —	\$ —	\$ —	\$ 2,274,963
Development of Graf Properties (DICW)	\$ —	\$ —	\$ 536,822	\$ —	\$ —	\$ 536,822
Development of McFadden Property - (DICW)	\$ —	\$ 4,214,772	\$ 2,163,178	\$ —	\$ —	\$ 6,377,950
Solid Waste Collection Vehicles	\$ 873,700	\$ 585,840	\$ 400,000	\$ —	\$ —	\$ 1,859,540
Sanitary Sewer Projects	\$ 17,683,900	\$ 15,531,900	\$ 8,212,105	\$ 10,448,695	\$ 4,881,286	\$ 56,757,886
Stormwater Projects	\$ —	\$ 3,947,357	\$ 2,600,000			\$ 6,547,357
Water Projects	\$ 4,686,377	\$ 750,000	\$ 3,750,000	\$ 1,750,000	\$ 3,000,000	\$ 13,936,377
Water Forgivable SRF Debt	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total New Debt	\$ 38,061,244	\$ 39,996,038	\$ 20,890,940	\$ 20,564,833	\$ 26,442,846	\$ 145,955,901

The City will retire \$124,211,508 of existing debt over the next five-years (FY25-FY29).

The following chart shows the net reduction of debt from Fiscal Year 2025 - Fiscal Year 2029:

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
New Debt	\$ 38,061,244	\$ 39,996,038	\$ 20,890,940	\$ 20,564,833	\$ 26,442,846	\$ 145,955,901
Retired Debt	-\$21,955,845	-\$23,328,969	-\$24,809,782	-\$25,965,305	-\$28,151,607	-\$124,211,508
Net Debt Increase (Reduction)	\$16,105,399	\$16,667,069	-\$3,918,842	-\$5,400,472	-\$1,708,761	\$21,744,393

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 an increase of \$55,452,135 from the FY 2024-2028 total CIP budget of \$298,808,622.

TABLE 1 - FISCAL YEAR 2025-2029 CIP CAPITAL IMPROVEMENT PROGRAM

EXPENDITURES	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Public Safety	5,756,918	1,473,060	1,174,000	1,226,700	3,797,000	13,427,678
Public Works	27,196,831	58,904,926	21,399,025	13,768,467	11,654,600	132,923,849
Culture & Recreation	660,000	5,240,375	3,244,678	9,048,822	12,511,125	30,705,000
Community & Economic Devl	5,634,321	3,184,935	2,865,414	2,954,073	2,071,792	16,710,535
General Government	3,094,478	4,309,485	605,596	965,454	7,580,865	16,555,878
Business Type	46,411,277	33,957,625	24,939,641	23,024,389	15,604,885	143,937,817
TOTAL	88,753,825	107,070,406	54,228,354	50,987,905	53,220,267	354,260,757

HOW THE MONEY IS SPENT 5 YEAR CAPITAL IMPROVEMENT BUDGET

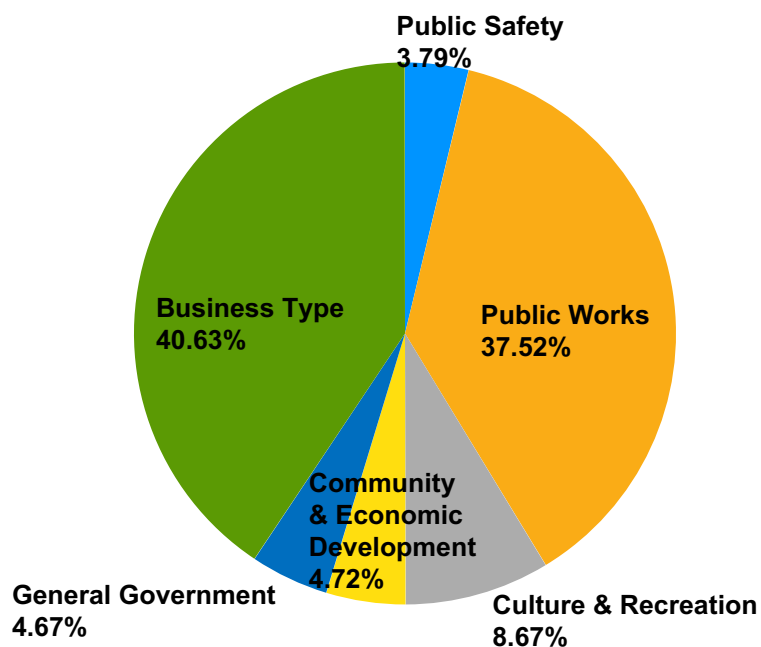
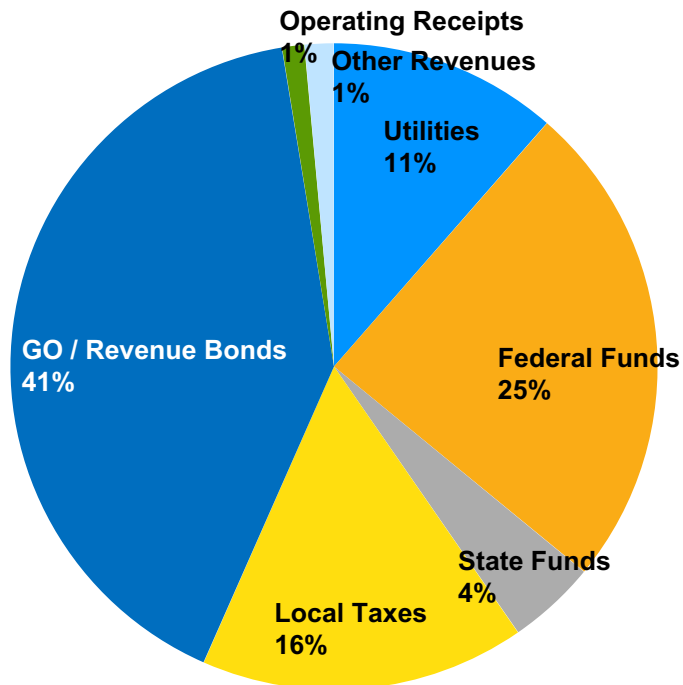


TABLE 2 - CIP FUNDING SOURCES

FUNDING SOURCES	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Utilities	10,610,353	8,568,800	7,504,957	6,037,831	6,011,924	38,733,865
Federal Funds	18,398,960	44,136,405	11,086,488	7,551,942	6,056,040	87,229,835
State Funds	6,591,443	804,974	274,974	4,290,974	1,494,974	13,457,339
Local Taxes	12,514,257	12,084,417	11,951,251	11,479,081	9,970,141	57,999,147
GO / Revenue Bonds	38,061,244	39,996,038	20,890,940	20,564,833	26,442,846	145,955,901
Operating Receipts	1,522,800	693,265	766,476	290,181	2,199,447	5,472,169
Other Revenues	1,054,768	786,507	1,753,268	773,062	1,044,895	5,412,500
TOTAL	88,753,825	107,070,406	54,228,354	50,987,904	53,220,267	354,260,756

**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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Public Safety Software		185,000	185,000	185,000	185,000
Fire Station Expansion/Relocation				829,653	1,075,673
HVAC Replacement at Fire Headquarters 11 West 9th Street	11,000	11,500	12,000	12,500	13,500
Pebble Cove Park Development					3,000
Industrial Center Native Plantings			2,000		
Third Pressure Zone Connection (Tanzanite Drive to Olympic Heights Pump Station)				20,000	20,000
Source Water PFAS Reduction Project- Deep Well		70,000	70,000	70,000	70,000
Source Water PFAS Reduction Project- Granular Activated Carbon Filter Rehabilitation				400,000	400,000
Cla-Val Link2Valves Maintenance Program		10,000			
Water & Resource Recovery Center HVAC Replacement	5,000	5,000	5,000	5,000	5,000
Asphalt Milling Program	34,617	34,617	34,617	34,617	34,617
Sanitary Sewer Extensions to Unsewered Developments					105,159
Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	14,958	14,958	29,916	29,916	29,916
Cedar & Terminal Street Lift Station and Force Main Assessment/Improvements			242,500	242,500	242,500
Old Mill Road Lift Station & Force Main			14,800	15,318	15,854
Street Camera Installation	40,734	51,684	62,634	73,584	
Total Operating Impact	106,309	382,759	658,467	1,918,088	2,200,219

Category	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Personnel	0	0			
Operating	106,309	382,759	658,467	1,918,088	2,200,219
Debt Service					
Total Operating Costs	106,309	382,759	658,467	1,918,088	2,200,219

CITY OF DUBUQUE, IOWA

Fiscal Year 2025-2029 Capital Improvement Program (CIP)

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

Attached is the Fiscal Year 2025-2029 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 April 11, 2024, at the same time as the public hearing on the Fiscal Year 2025 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 2025 CIP budget recommendation of \$88,753,825 is a 15.94% increase from the Fiscal Year 2024 CIP budget of \$76,554,143.

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 recommended budget does not support the debt reduction policy due to the need to fund high priority projects.

While the City will issue \$145,955,901 in new debt in the recommended five-year CIP, mostly for fire equipment replacement, fire station improvements, fire station expansion, airport improvements, Chaplain Schmitt Island Iowa Amphitheater, reimagine Comiskey, Federal Building renovations, solid waste collection vehicles, sanitary sewer improvements, water improvements, stormwater improvements, parking improvements, and renovation of Five Flags, for a total of \$145,955,901 of debt in FY 2025-2029. **The City will retire \$130,165,376 of existing debt, increasing the amount of City debt by \$15,790,525.**

For Fiscal Year 2025, the use of the statutory debt limit would be 34.85%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2029, the City of Dubuque would be at 35.65% of the statutory debt limit.

In this budget recommendation, the Mayor and City Council are currently reviewing, projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% 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. in Fiscal Year 2025 the City will be issuing more debt than is retired to be able to fund critical infrastructure projects. 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, 2024, is currently \$257,000,705. The breakdown of the debt principle outstanding as of June 30, 2024, is as follows:

Debt Obligation	6/30/2024 Principle Outstanding
General Obligation Essential Corporate Purpose	\$95,787,606
Less General Obligation Debt Subject to Annual Appropriation	(\$15,902,592)
Tax Increment Notes and Bonds	\$16,350,000
Economic Development TIF Rebate Agreements	\$6,104,789
Other Revenue-Backed Loans	\$2,940,485
Total Indebtedness Subject to Statutory Debt Limit of \$262,722,395	\$105,280,288
Percent of Statutory Debt Limit Used as of June 30, 2024	40.07 %
Revenue Bonds	\$135,817,825
Less Revenue Bonds Subject to Annual Appropriation	(\$13,956,032)
Add Debt Subject to Annual Appropriation	\$29,858,624
Total City Indebtedness as of June 30, 2024	\$257,000,705

The City will issue \$145,955,901 in new debt in the Recommended 5-year CIP, mostly for fire equipment replacement, fire station improvements, fire station expansion, airport improvements, Chaplain Schmitt Island Iowa Amphitheater, reimagine Comiskey, Federal Building renovations, solid waste collection vehicles, sanitary sewer improvements, stormwater improvements, water improvements, parking improvements, and renovation of Five Flags.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Fire Equipment Replacement (LOST)	\$ 969,342	\$ 1,248,060	\$ 804,000	\$ —	\$ —	\$ 3,021,402
Fire Station Expansion/Relocation (LOST)	\$ —	\$ —	\$ —	\$ 976,700	\$ 3,797,000	\$ 4,773,700
Fire Station Improvements (LOST)	\$ 1,320,900	\$ 225,000	\$ 370,000	\$ 250,000	\$ —	\$ 2,165,900
Fire Training Burn Tower Improvements (LOST)	\$ 466,676	\$ —	\$ —	\$ —	\$ —	\$ 466,676
Airport Improvements (LOST)	\$ 500,386	\$ 1,093,148	\$ 754,835	\$ 739,438	\$ 364,560	\$ 3,452,367
ABC Supply Building Deconstruction (GDTIF)	\$ 457,000	\$ —	\$ —	\$ —	\$ —	\$ 457,000
Reimagine Comiskey (GDTIF)	\$ —	\$ 1,697,000	\$ —	\$ —	\$ 733,000	\$ 2,430,000
Five Flags (GDTIF)	\$ —	\$ 2,800,000	\$ 1,300,000	\$ 6,400,000	\$ 8,972,000	\$ 19,472,000
Smart Parking System (GDTIF)	\$ 1,957,000	\$ 780,000	\$ —	\$ —	\$ —	\$ 2,737,000
Parking Ramp Major Maintenance Repairs (GDTIF)	\$ 6,053,000	\$ 1,240,000	\$ —	\$ —	\$ —	\$ 7,293,000
Federal Building Renovation (GDTIF)	\$ 533,000	\$ 383,000	\$ —	\$ —	\$ 4,695,000	\$ 5,611,000
Iowa Amphitheater on Schmitt Island (GDTIF)	\$ 285,000	\$ 5,499,961	\$ —	\$ —	\$ —	\$ 5,784,961
McFadden Farm - South Heacock Road (DICW)	\$ 2,274,963	\$ —	\$ —	\$ —	\$ —	\$ 2,274,963
Development of Graf Properties (DICW)	\$ —	\$ —	\$ 536,822	\$ —	\$ —	\$ 536,822
Development of McFadden Property - (DICW)	\$ —	\$ 4,214,772	\$ 2,163,178	\$ —	\$ —	\$ 6,377,950
Solid Waste Collection Vehicles - Refuse	\$ 873,700	\$ 585,840	\$ 400,000	\$ —	\$ —	\$ 1,859,540
Sanitary Sewer Projects	\$ 17,683,900	\$ 15,531,900	\$ 8,212,105	\$ 10,448,695	\$ 4,881,286	\$ 56,757,886
Stormwater Projects	\$ —	\$ 3,947,357	\$ 2,600,000			\$ 6,547,357
Water Projects	\$ 4,686,377	\$ 750,000	\$ 3,750,000	\$ 1,750,000	\$ 3,000,000	\$ 13,936,377
Total New Debt	\$ 38,061,244	\$ 39,996,038	\$ 20,890,940	\$ 20,564,833	\$ 26,442,846	\$ 145,955,901

The City will retire \$124,211,508 of existing debt over the next five-years (FY25-FY29).

The following chart shows the net reduction of debt from Fiscal Year 2025 - Fiscal Year 2029:

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
New Debt	\$ 38,061,244	\$ 39,996,038	\$ 20,890,940	\$ 20,564,833	\$ 26,442,846	\$ 145,955,901
Retired Debt	-\$21,955,845	-\$23,328,969	-\$24,809,782	-\$25,965,305	-\$28,151,607	-\$124,211,508
Net Debt Increase (Reduction)	\$16,105,399	\$16,667,069	(\$3,918,842)	(\$5,400,472)	(\$1,708,761)	\$21,744,393

There was a 22.53% increase in assessed value effective January 1, 2023, which is the assessment the Fiscal Year 2025 statutory debt limit is based on. The statutory debt limit effective June 30, 2025 is \$321,926,120. **The City will be at 34.85% of statutory debt limit by June 30, 2025.** In FY 16 the City was at 86.13% of statutory debt limit, so **34.85% in Fiscal Year 2025 is a (51.69)% 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 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY24
83.87%	86.54%	66.06%	59.79%	52.90%	46.91%	43.51%	43.33%	39.36%	40.07%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2025–2029 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 2025 is as follows:

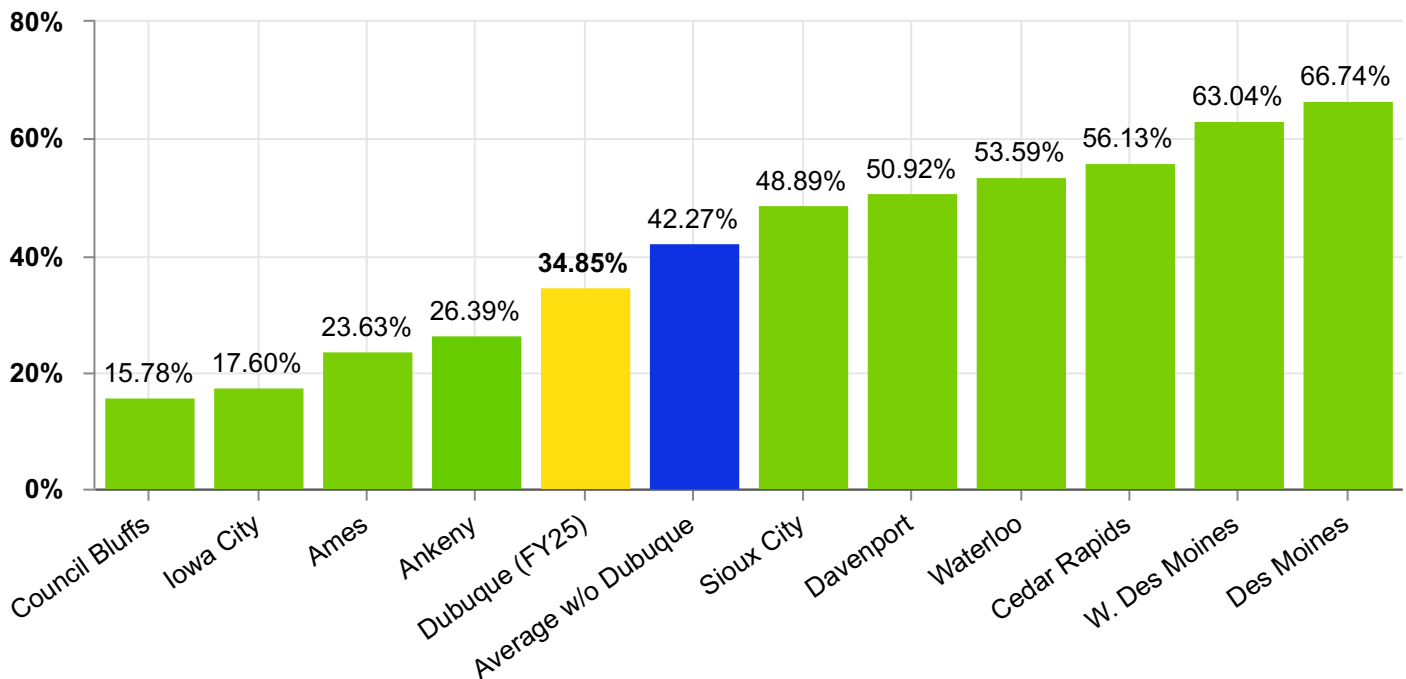
FY 25	FY 26	FY 27	FY 28	FY 29
34.85%	37.22%	35.31%	34.03%	35.65%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2025 compared to the other cities in Iowa for Fiscal Year 2023 with a population over 50,000:

Fiscal Year 2023 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	\$ 792,697,654	\$ 529,035,000	66.74 %
10	W. Des Moines	\$ 506,339,850	\$ 319,175,000	63.04 %
9	Cedar Rapids	\$ 652,295,825	\$ 366,140,000	56.13 %
8	Waterloo	\$ 216,437,019	\$ 115,999,161	53.59 %
7	Davenport	\$ 409,777,672	\$ 208,650,000	50.92 %
6	Sioux City	\$ 293,887,647	\$ 143,694,902	48.89 %
5	Dubuque (FY25)	\$ 321,926,120	\$ 112,190,028	34.85 %
4	Ankeny	\$ 395,854,796	\$ 104,450,000	26.39 %
3	Ames	\$ 275,808,881	\$ 65,175,000	23.63 %
2	Iowa City	\$ 362,419,812	\$ 63,795,000	17.60 %
1	Council Bluffs	\$ 321,835,908	\$ 50,776,645	15.78 %
	Average w/o Dubuque			42.27 %

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 at the average of the other Cities. **The average (42.27%) is 21.30% higher than Dubuque (34.85%).**

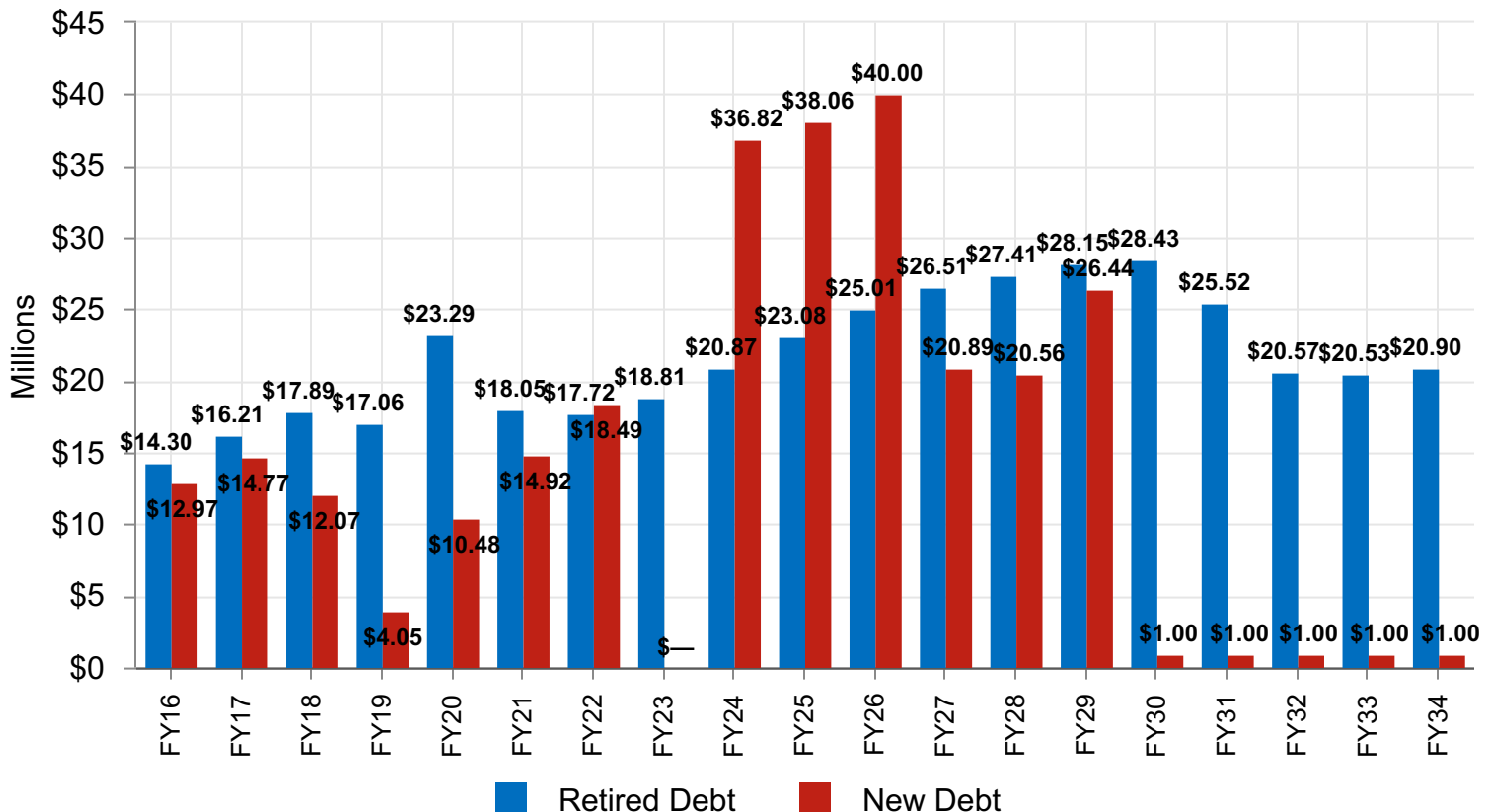
Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2025, is projected to be \$274,937,509 (34.85% 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 \$22,808,589 more in debt as of June 30, 2025, this amount includes \$3.285 million issued for the Chaplain Schmitt Island - Iowa Amphitheater project which will be paid by the DRA.**

The combination of increased debt and increased utility rates partially reflects the movement to a more critical infrastructure funding strategy.

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

Retired Debt Versus New Debt (In Millions)



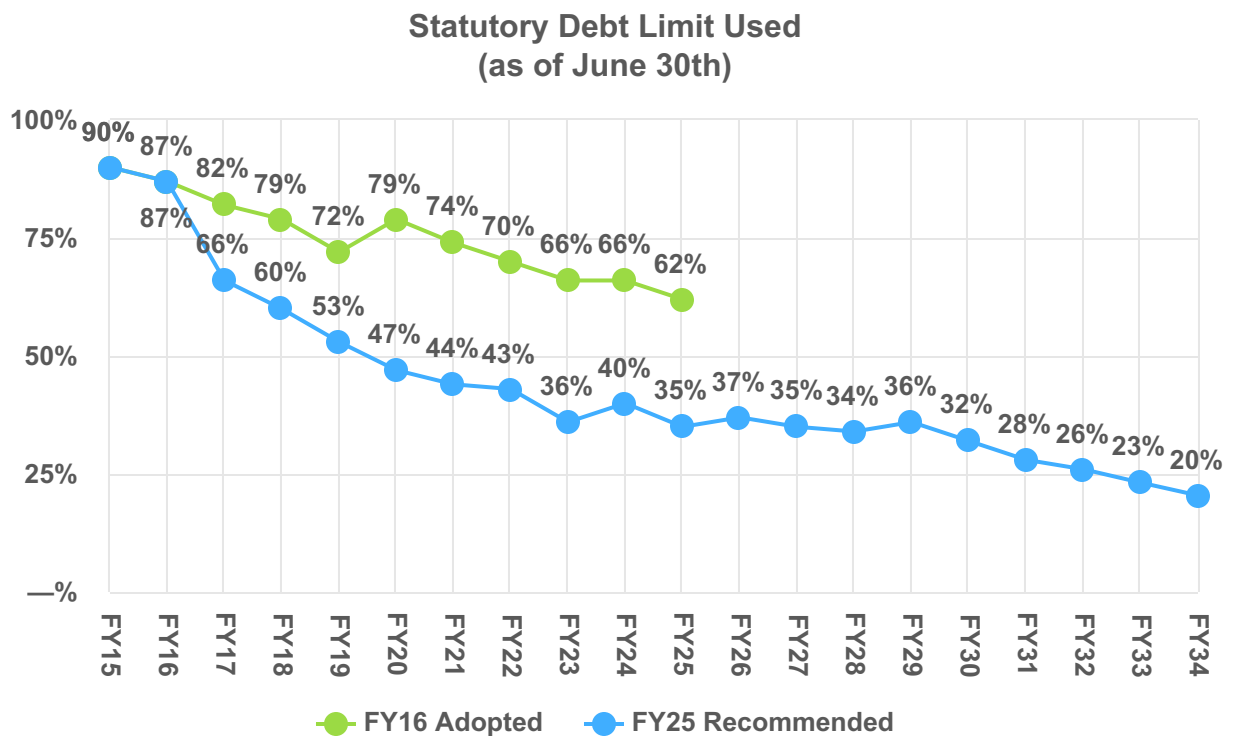
*In Fiscal Year 2020, the City had \$5,908,200 forgiven of the Bee Branch Upper Bee Branch Loan on June 30, 2020 which increased principal payments reflected.

**In Fiscal Year 2026, it is projected \$2,494,896 of SRF debt will be forgiven as part of the Private Lead Service Line Replacement project

Statutory Debt and Total Debt

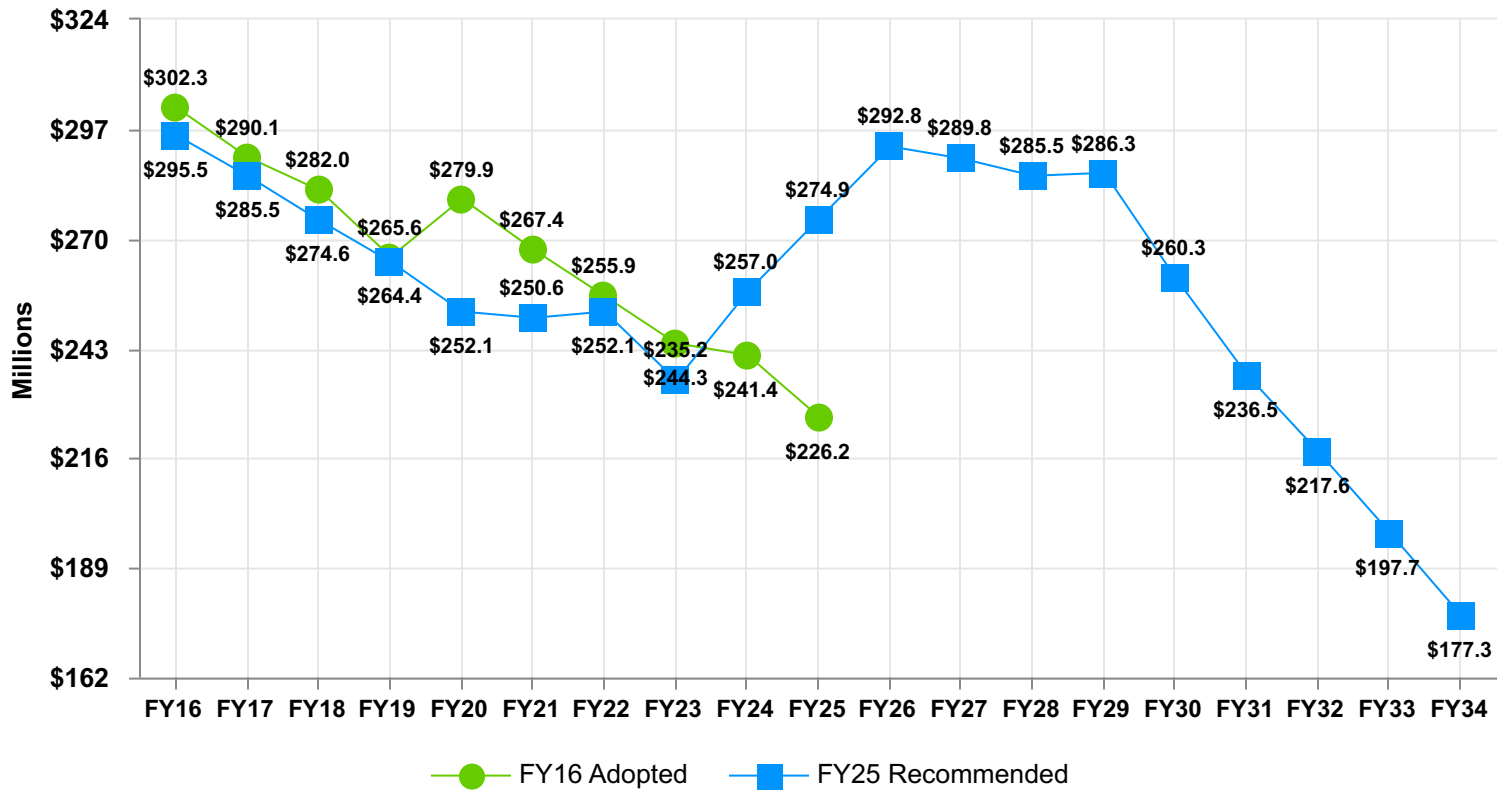
In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The recommended FY 2025 budget will achieve that target in FY 2027, FY 2028, and FY 2029. However, Fiscal Year 2025 and Fiscal Year 2026 will exceed the target due to issuing necessary debt for Five Flags, Water Lead Lines, 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 2025, the use of the statutory debt limit would be 34.85%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2029, the City of Dubuque would be at 35.65% of the statutory debt limit. The 5-Year CIP includes \$3.285 in FY2025 and \$5.5M in FY2026 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% 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 \$286.28 million (35.65% of the statutory debt limit), **which includes \$285,000 in FY2025 and \$5.5M in FY2026 for the Chaplain Schmitt Island - Iowa Amphitheater which will be paid by the DRA. Projections out 10 years to Fiscal Year 2034 show the City of Dubuque at 20.47% of the statutory debt limit**, and the projection is to be at \$177.32 million (20.47% of statutory debt limit) within 10 years.

Total Debt (In Millions)



General Fund Reserves

The City maintains a general fund reserve, or working balance, to allow for unforeseen expenses that may occur. Moody's Investor Service recommends a 30% General Fund Operating Reserve for "AA" rated cities.

In July 2023, Moody's Investor Service upgraded the City's outstanding general obligation bonds from Aa3 to Aa2, as well as the outstanding Sales Tax Increment Revenue bonds from A2 to A1. Notable credit factors include strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The City serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years.

In November of 2022, Moody's Investors Service ("Moody's") 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.

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%.

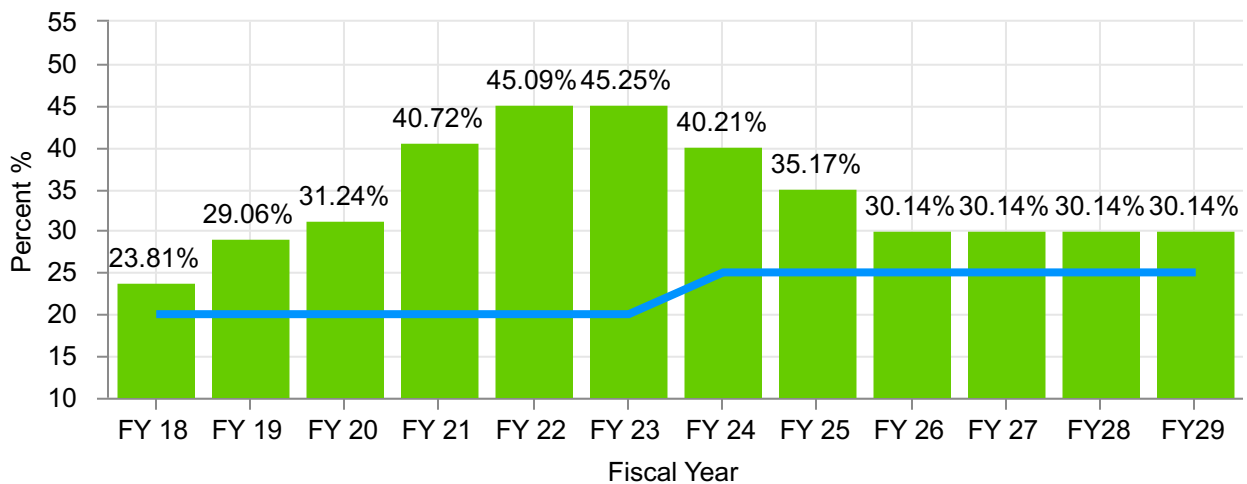
The City was evaluated by Moody's under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody's calculated the City's AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change 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.

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

These credit ratings are affirmation of the sound fiscal management of the mayor and city council, put Dubuque in a strong position to capitalize on favorable financial markets, borrow at low interest rate when necessary, and make critical investments in the community.

Fiscal Year	Fund Reserve (As percent of General Fund revenues)	New Moody's Methodology	Reason for change from previous Fiscal Year
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.
FY 2023	50.18%	45.25%	Increase due to American Rescue Plan Act funds not spent (\$26.4 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. During Fiscal Year 2024, the General Fund minimum balance was increased to 25%.

After all planned expenditures in FY 2024, the City of Dubuque will have a general fund reserve of 41.97% of general fund revenues as a percent of general fund revenues computed by the accrual basis or 40.21% 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 \$46,304,790 on June 30, 2024 as compared to the general fund reserve balance on an accrual basis of \$29,659,518. The general fund reserve balance on an accrual basis exceeds 27% in FY 2024, which is the margin of error used to ensure the City always has a general fund reserve of at least 25% 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.**

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Contribution	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
City's Spendable General Fund Cash Reserve Fund Balance	\$41,259,518	\$35,459,518	\$29,659,518	\$23,859,518	\$18,059,518	\$18,059,518	\$18,059,518	\$18,059,518
% of Projected Revenue (Moody's)	49.16%	50.18%	41.97%	33.76%	25.56%	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 variable interest rate, currently at a rate of 2.43% 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.

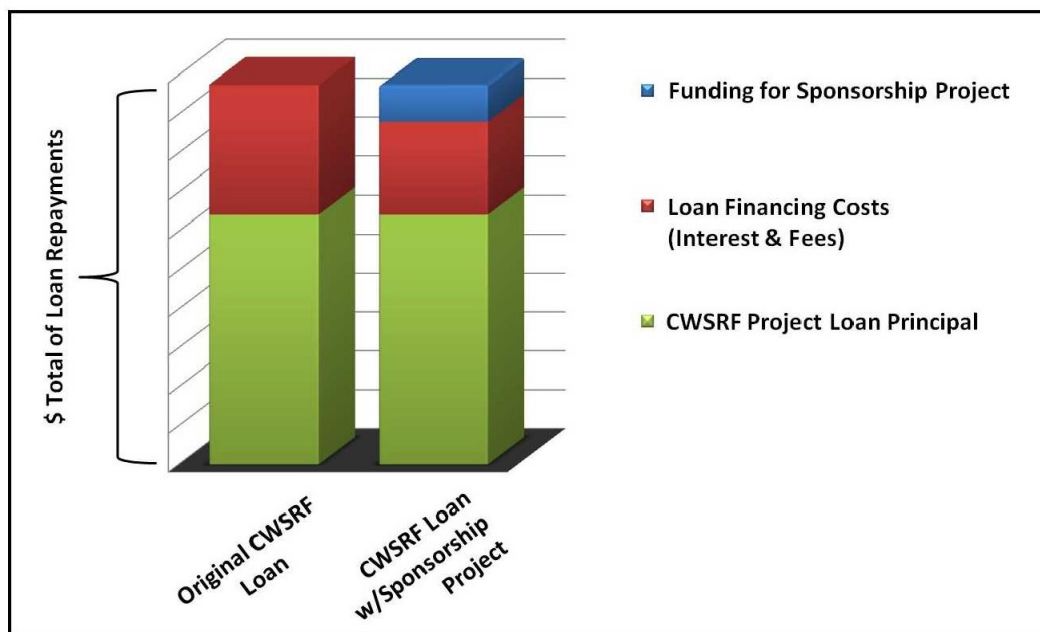


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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.**

In FY2025, the State of Iowa is ending the sponsored project program.

The five-year CIP adopted through the current year (Fiscal Year 2024) budget process covered Fiscal Year 2024 through 2028 and is \$298,808,622. The recommended five-year CIP for the upcoming budget process (Fiscal Year 2025) will cover Fiscal Year 2025 through 2029 and will be \$354,260,757. This is a \$55,452,135 (18.56%) increase.

FY 2024-2028 Capital Improvement Program (CIP) compared to the FY 2025-2029 Capital Improvement Program is as follows:

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
FY24 CIP	\$76,554,143	\$71,087,769	\$75,520,844	\$42,209,517	\$33,436,349	—	\$298,808,622
FY25 CIP	—	\$88,753,825	\$107,070,406	\$54,228,354	\$50,987,905	\$53,220,267	\$354,260,757
\$ Difference	—	+\$17,666,056	+\$31,549,562	+\$12,018,837	+\$17,551,556	—	\$55,452,135
% Change	—	+24.85%	+41.78%	+28.47%	+52.49%	—	18.56%

Further information about the changes to capital improvement projects can be found on pages 7-8.

Fiscal Year 2025 will be the eighteenth 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 2025 Stormwater User Fee is proposed to increase from \$10.00 per SFU to \$11.50 per SFU, a 15.00% increase.

	Rate Per Single Family Unit (SFU)
Fiscal Year 2021 - Adopted Per Ordinance 21-20	\$ 8.29
Fiscal Year 2022 - Adopted Per Ordinance 10-21	\$ 8.85
Fiscal Year 2023 - Adopted Per Ordinance 13-22	\$ 9.00
Fiscal Year 2024 - Adopted Per Ordinance 14-23	\$ 10.00
Fiscal Year 2025 - Recommended	\$ 11.50

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 \$169 million in outside funding to help offset the cost of the overall \$250 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:

Phas	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	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.

When the City Council adopted Ordinance 21-12 (passed and approved on March 7, 2012), they established that the stormwater utility fee would increase to \$9.00 per month on July 1, 2016 in order to fund the operational and capital costs of the public stormwater management system, including improvements such as the Bee Branch Creek Restoration Project. But later in 2012, the Iowa General Assembly created the Flood Mitigation Program which provides funding for flood mitigation projects undertaken by local governments such as the City of Dubuque. Managed by the Iowa Flood Mitigation Board, the funding source established involves taking a portion of the incremental growth of State sales tax revenue collected within a city and diverting from the State General Fund to cities approved for the funding. Having updated the Drainage Basin Master Plan in the fall of 2013, which outlined the improvements associated with the 12-phase Bee Branch Watershed Flood Mitigation Project, the City was successful in securing \$98.5 million in State sales tax increment funding. With the infusion of funding, the City Council adopted Ordinance 16-14 (passed and approved on March 5, 2014) establishing that the stormwater utility fee did not reach \$9.00 per month until July 1, 2021, five years later than later than previously scheduled.

The CIP budget reflects the **Dubuque Five-Year (2025-2029) City Council Goals and 2023-2025 Policy Agenda, established by the City Council August, 2023.**

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 2023 - 2025

Top Priority (in alphabetical order)

- Air Service future Strategy and Action Plan
- City Workforce Retention and Attraction
- Comprehensive Study of Fire Station Locations and Staffing
- Police Department Full Staffing
- Street Maintenance and Rehabilitation Program

High Priority

- Bee Branch Detention Basin Pump Replacement
- Catfish Creek Sanitary Sewer Project Pump Station
- Central Avenue Revitalization Plan
- Leveraging Federal and State Infrastructure Grant Programs
- RAISE Grant and Matching Funds for Construction (14th St. Railroad Overpass and Elm St. and 16th St. Corridor Complete Streets)

Attachment 3 provides a summary of these projects organized by City Council's five-year goals and Fiscal Year 2025 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 2025-2029 CIP is substantially the same as previous fiscal years. First, an index referencing the 2025-2029 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 2023 and the adopted budget in Fiscal Year 2024. 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 "2030". 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 "2030" 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 2029." If a project is annual, the "2030" column will only show one years worth of budget.

Lastly, there 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 2026 through Fiscal Year 2029 projects, as well as to add projects for Fiscal Year 2030.

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 (\$127,924,873). Those new projects that appear in the five-year CIP are as follows:

Department	New Project	Total CIP
Police	Public Safety Software	\$ 3,000,000
Fire	Station 6 Roof Replacement & Stairwell Addition	\$ 193,000
Fire	Training Burn Tower Improvements- County Training Facility	\$ 466,676

Department	New Project	Total CIP
Fire	Wireless Headsets	\$ 53,822
Fire	Fire Station Generators	\$ 100,000
Fire	Community AED Implementation	\$ 33,500
Fire	2026 Fire Engine Replacement #1907	\$ 700,000
Fire	2026 Ambulance Replacement #1914	\$ 400,000
Fire	2027 Fire Engine Replacement #1905	\$ 750,000
Fire	Portable Radio Replacements	\$ 185,000
Parks	AY McDonald Park Pavilion Installation	\$ 200,000
Parks	Eagle Point Park- Riverfront Pavilion Restoration	\$ 118,000
Parks	Ham House Improvements	\$ 75,000
Parks	Murphy Park- Bennett Pavilion Roof Replacement	\$ 165,000
Parks	Pebble Cove Park Development	\$ 295,000
Parks	Storybook Zoo Playground Replacement	\$ 165,000
Parks	Second Dog Park Planning	\$ 60,000
Parks	Bunker Building Remediation	\$ 400,000
Civic Center	Boiler Replacement	\$ 410,000
Recreation	Bunker Hill Golf Course- Material Storage Renovation	\$ 15,000
Recreation	Bunker Hill Golf Course- Tree Removal & Replacement	\$ 10,000
Conference Center	Parking Island & Venue Landscape Renovations	\$ 48,500
Conference Center	Replace Clouds	\$ 98,000
Conference Center	Dishwasher & Water Softener Replacement	\$ 181,000
Conference Center	Public Restroom Remodels	\$ 770,000
Ice Center	Locker Room Ventilation Replacement	\$ 396,375
Ice Center	TPO Roof Replacement	\$ 181,125
Ice Center	Northwest Corner Service Bar	\$ 241,500
Water	Water Distribution Master Plan	\$ 50,000
Water	Cla-Val Link2Valves Maintenance Program	\$ 29,887
Water	Creek Crossing Restoration	\$ 134,230
Water	Leak Detection Correlator Replacement	\$ 25,000
Water	Maintenance of Public Water Mains During Stone Retaining Wall Repair	\$ 60,000
Water	Southwest Arterial Water Main Extension- Hwy 20 to English Mill Pump	\$ 1,618,527
Water	Vehicle 4904 Utility Truck with Crane Replacement	\$ 90,000
Water	Vehicle 4907 Utility Truck with Tommy Gate/Snow Plow Replacement	\$ 85,000
Water	Vehicle 4911 Tandem Dump Truck Replacement	\$ 174,000
Water	Water Main Relocation for Sanitary Sewer Manhole Project	\$ 80,000
Water	Water Storage Maintenance Program	\$ 2,500,000
Water & Resource Recovery Center	BOD Capacity Upgrades	\$ 1,150,000
Water & Resource Recovery Center	Nutrient Reduction Improvements	\$ 68,654
Water & Resource Recovery Center	Facility Management Plan Update	\$ 315,000
Water & Resource Recovery Center	High Strength Waste Receiving & Storage	\$ 6,626,467

Department	New Project	Total CIP
Water & Resource Recovery Center	Industrial Controls Upgrade	\$ 3,000,000
Airport	Terminal Building Modification	\$ 5,000,000
Airport	Terminal Building Exit Lane Modification	\$ 300,000
Airport	Update Airport Pavement Management System	\$ 100,000
Airport	Westside Airfield Development	\$ 100,000
Airport	Taxiway D Extension	\$ 2,940,000
Airport	Taxiway J Improvements	\$ 3,820,600
Airport	Reconstruct General Aviation Apron	\$ 2,000,000
Public Works	Backhoe Loader Purchase	\$ 206,000
Public Works	Solid Waste Collection Vehicles	\$ 4,616,972
Public Works	Fuel Island Rehabilitation	\$ 80,000
Public Works	Sign Truck, Crane, Welder Replacement	\$ 275,000
Public Works	Aerial Bucket Truck Replacement #3230	\$ 318,000
Public Works	Combination Jet/Vac Sewer Maintenance Truck Replacement	\$ 450,000
Public Works	Landfill Alternative Energy	\$ 50,000
Public Works	Landfill Permit Renewal	\$ 55,204
Public Works	Landfill Organics Management	\$ 75,000
Public Works	Landfill Plan Updates	\$ 27,061
Public Works	Landfill Title V Emission Permit Renewal	\$ 20,000
Public Works	Landfill Waste Minimization Grant	\$ 475,000
Public Works	Landfill Website Redesign	\$ 20,000
Public Works	Landfill Cell 10 Permitting	\$ 400,005
Public Works	Landfill Detention Basin Cleanout	\$ 50,005
Public Works	Landfill Tarpomatic Replacement	\$ 70,000
Public Works	Landfill Half Ton Truck Replacement	\$ 50,000
Public Works	Landfill UTV Replacement	\$ 30,000
Public Works	Landfill Batwing Replacement	\$ 34,869
Engineering	Storm Sewer Outlet Repairs	\$ 153,000
Engineering	Cedar Cross Road Storm Sewer Construction	\$ 292,000
Engineering	24th Street Pervious Paver Stabilization	\$ 153,000
Engineering	Auburn & Custer Storm Sewer Reconstruction	\$ 153,000
Engineering	Rockdale Road Storm Sewer Extension	\$ 153,000
Engineering	Sylvan Drive Storm Sewer Construction	\$ 153,000
Engineering	Bennett Street Storm Sewer Improvements	\$ 153,000
Engineering	Trygg Storm Sewer Extension Project	\$ 153,000
Engineering	Carter Road and Westmore Storm Sewer Extension	\$ 153,000
Engineering	Loras & Locust Intersection Reconstruction	\$ 153,000
Engineering	Sanitary Sewer Extensions to Unsewered Developments	\$ 925,000
Engineering	Auburn & Custer Sanitary Sewer Reconstruction	\$ 127,470
Engineering	Southgate Sanitary Sewer Reconstruction	\$ 205,000
Engineering	SWA Middle Interchange Sewer Extension	\$ 4,829,838
Engineering	Schmitt Island Sanitary Improvements	\$ 2,640,000
Engineering	Pavement Management Program	\$ 55,000

Department	New Project	Total CIP
Engineering	14th Street Overpass	\$ 39,244,386
Engineering	Auburn & Custer Pavement	\$ 500,000
Engineering	Wildwood Drive Bridge Replacement	\$ 475,000
Engineering	Highway 20-Northwest Arterial Intersection Operational/Capacity Improv	\$ 5,497,000
Engineering	Central Avenue Corridor Streetscape Master Plan Implementation	\$ 461,736
Engineering	Development of Graf Properties	\$ 2,217,000
Engineering	3rd Street Overpass Sidewalk Replacement	\$ 150,000
Engineering	Decorative Concrete Maintenance Program	\$ 250,000
Engineering	Bee Branch Creek Trail: 16th to 19th	\$ 1,336,103
Engineering	Port of Dubuque Security Camera Expansion	\$ 20,000
Engineering	Speed Shields	\$ 49,000
Engineering	ABC Building Supply Deconstruction	\$ 457,000
Engineering	Iowa Amphitheater on Schmitt Island	\$ 8,784,961
Engineering	Incremental Development & Small Business Storefront Coaching	\$ 150,000
Engineering	STREETS Traffic Control Project Phase 1	\$ 359,201
Engineering	STREETS Traffic Control Project Phase 2	\$ 2,473,500
Engineering	Multicultural Family Center- Ruby Sutton Building HVAC Replacement	\$ 40,000
Engineering	Multicultural Family Center- Basement Rehabilitation	\$ 30,000
Engineering	Old Engine House Building Envelope Stabilization	\$ 40,700
Engineering	Downtown Bike Lockers	\$ 45,000
Economic Development	Greater Downtown Housing Creation Grant Program	\$ 2,000,000
Economic Development	Small Business Grant Administration	\$ 60,000
Transit	Vehicle Replacement	\$ 4,013,947
Housing	Lead & Healthy Homes Grant	\$ 1,148,500
Housing	Penn Community Living Home Remodel	\$ 41,025
Housing	Acquisition of Land for Emri Apartments	\$ 77,527
City Manager's Office	Downtown Urban Renewal Area Non-Profit Weatherization Improve	\$ 150,000
Information Technology	Network Switch Replacement	\$ 120,000
TOTAL		<u>\$ 127,924,873</u>

The Capital Improvement requests that were previously funded in the five-year CIP that are not included in this five-year CIP total \$3,044,104. 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, \$1,599,604 are identified as deferred maintenance items, delineated with an asterisks below. The removed CIPs are as follows:

Department	Existing Project Not Funded	Total CIP
Parks	All Parks- Renovate Water Systems	\$ 71,500 *
Parks	All Parks- Replace Trash Cans	\$ 140,000
Parks	EB Lyons Center- Stain, Patio, Ridge Beam	\$ 60,000 *
Parks	Eagle Point Park- Concrete Improvements	\$ 30,000
Parks	Replace Roof on Eagles View Pavilion	\$ 45,000 *
Parks	Replace Roof on Terrace Room	\$ 38,000 *
Parks	Eagle Point Park- Rest Room Renovation	\$ 55,000 *
Parks	Flora Park- Pave Wilbright, Pool, Tennis Court, Lots	\$ 85,000 *
Parks	Madison Park- Renovate Pavilion	\$ 44,000 *
Parks	Madison Park- Flag Pole	\$ 30,000
Parks	Murphy Park- Replace Roof on Rest Room Building	\$ 16,000 *
Parks	Valentine Park- Land Acquisition	\$ 120,000
Parks	Veterans Park- Pickleball Improvements	\$ 50,000
Parks	Ash Tree Removal and Tree Replacement	\$ 450,000 *
Parks	Ecological Restoration	\$ 30,000
Parks	Street Tree Program	\$ 150,000
Parks	Retaining Walls	\$ 50,000
Parks	Resurface Tennis courts	\$ 412,000 *
Parks	Replace Interpretive Signs	\$ 16,000 *
Parks	Drinking Fountains	\$ 80,000
Parks	Greenhouse-Replace Lexan	\$ 100,000
Parks	Town Clock Lighting	\$ 20,000
Recreation	Sutton Pool Zero Depth Survey & Remediation	\$ 40,000 *
Recreation	Flora Pool Water Slide Assessment & Repairs	\$ 50,000 *
Conference Center	Paint Exterior Metal	\$ 110,000
Conference Center	Overhead Door Replacement	\$ 76,000 *
Library	Water Pipe Replacement	\$ 116,104 *
Airport	Terminal Geothermal Heat Pump Replacements	\$ 40,000
Airport	Perimeter Fence Improvements	\$ 25,000
Engineering	Riverfront Leasehold Improvements	\$ 96,000
Engineering	Public Electric Vehicle Chargers	\$ 250,000
Engineering	Federal Building Parking Lot Replacement and Foundation Drainage Improvements	\$ 45,000
Engineering	Materials Testing Lab Renovation	\$ 25,000 *
Engineering	City Annex Window Replacement	\$ 78,500
Total		\$ 3,044,104
<i>Total Deferred Maintenance</i>		<i>\$ 1,599,604</i>

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 (\$14,387,131). Of those \$3,372,800 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	Eagle Point Park- Accessible Walkway to Log Cabin Pavilion	\$781,000
Parks	Eagle Point Park- Renovate Log Cabin Pavilion	\$40,000 *
Parks	Eagle Point Park- Clear Trees from Bluff	\$50,000
Parks	FDR Park- Native Landscape Installation	\$18,000
Parks	Flora Park- Replace Lights on Tennis Courts	\$112,000 *
Parks	Ham House Masonry	\$125,000 *
Parks	Hilltop Park- Replace Play Unit	\$139,500 *
Parks	Miller Riverview Park- Quick Connects for Pedestals	\$55,000
Parks	Rustic Point Park Development	\$295,000
Parks	Silver Oaks Park Development	\$295,000
Parks	Veterans Park Frisbee Golf Course Improvements	\$30,000
Parks	Greenhouse Shop Roof Replacement	\$65,000 *
Parks	Highway 20 Irrigation	\$25,000
Parks	Parks Fleet Automated Vehicle Location	\$50,000
Parks	Grandview Avenue Boulevard Landscape Renovation Plan	\$55,000
Parks	North Fork Trail Park Development	\$295,000
Parks	South Pointe Park Development	\$150,000
Parks	Jefferson Park Playground Replacement	\$165,000
Parks	Highway 20 Trees/Invasives Removal	\$55,000
Parks	Allison Henderson Storm Water Project	\$27,500
Parks	Paint Light Poles	\$20,000 *
Parks	Chaplain Schmitt Island- Landscaping	\$50,000
Parks	Chaplain Schmitt Island- Entrance Sign	\$72,500
Parks	Forestry Building- Replace Roof	\$65,000
Parks	Marshall Park- Replace Play Unit	\$153,000 *
Parks	Miller Riverview Park- Pave Secondary Roads & Concrete Campsites	\$220,000 *
Parks	Teddy Bear Park- Play Equipment	\$153,000 *
Parks	Maintenance Headquarters- Wash Bay	\$25,000
Parks	Paint Railings	\$70,000 *
Parks	Install and/or Replace Park Name Signs	\$105,000 *
Parks	Granger Creek Nature Trail- Asphalt Trail	\$420,000
Parks	Roosevelt Park Redevelopment	\$38,000
Parks	EB Lyons Center- Roof Rehabilitation	\$60,000
Parks	Eagle Point Park Trail Project- Invasive Remediation	\$70,200
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	Usha Park Development	\$127,000
Parks	Valentine Park Pavilion Installation	\$86,000
Parks	Valley High Park- Replace Play Unit	\$153,000 *
Parks	Installation of Flag Poles in Community Parks	\$99,000
Parks	Re-landscape Locust Street Connector	\$30,000

Department	New Project Not Funded	Total CIP
Parks	Irrigation to Planters and Flower Beds	\$150,000
Parks	Greenhouse- Remove Trees on Hillside	\$25,000
Parks	Welcome Sign East	\$75,000
Parks	Welcome Sign North	\$75,000
Civic Center	Standby Emergency Generator Replacement- 5th Street	\$199,500
Civic Center	Marquee Replacement	\$115,500 *
Civic Center	Recirculating Pump Replacement	\$37,000 *
Recreation	Flora and Sutton Swimming Pools Annual Maintenance	\$165,000 *
Recreation	Flora and Sutton Water Playground Replacements	\$315,000 *
Recreation	Flora and Sutton Renovate Locker Rooms	\$726,000 *
Recreation	Bunker Hill #7 Fairway Fencing	\$15,000 *
Recreation	Bunker Hill- Sand Trap Repair/Removal	\$50,000
Recreation	Bunker Hill Golf Course- Range Project	\$107,200
Recreation	POD- Signage Replacement	\$20,000
Recreation	Marina- Dock Fuel & Electrical System Rehabilitation	\$50,000 *
Recreation	Comiskey Building Restroom Expansion	\$112,500
Recreation	Multicultural Family Center 2nd Floor Renovation for City Office Space	\$1,331,000
Conference Center	Repaint Exhibit Hall Airwalls	\$42,500 *
Conference Center	Paint Bridge	\$50,000 *
Conference Center	Paint Interior Rooms and Areas	\$122,500 *
Conference Center	Window Panel Replacements	\$19,800
Conference Center	Replace Exterior Building Sign	\$47,500 *
Conference Center	Rekey Grand River Center	\$20,000
Conference Center	HVAC Commissioning	\$105,000 *
Conference Center	Emergency Light Conversion	\$10,000 *
Ice Center	Water Heater Replacements	\$26,250 *
Ice Center	ASME Storage Tank Replacement	\$11,550 *
Library	Rear Exterior Painting	\$36,750
Library	Refrigerant Leak Detection System Upgrade	\$18,000
Library	Boiler Exhaust Stack Rehabilitation	\$163,500 *
Library	Bookdrop Waterproofing	\$50,000
Library	Server Room Mini Split Replacement	\$47,600
Airport	Construct Land Side Storage Lot	\$123,000
Airport	Terminal Apron Lighting Conversion	\$43,000
Airport	Additional Terminal Parking	\$2,278,825
Engineering	Schmitt Island Trail Network Expansion	\$785,000
Engineering	Bee Branch Greenway Fitness Loop	\$202,500
Engineering	Bee Branch Greenway Park Signage	\$94,000
Engineering	MOB Mobility Improvements	\$144,000
Engineering	Highway 151 Bridge Gateway Lighting	\$142,000
Engineering	Schmitt Island Preliminary Redevelopment Planning	\$260,000
Engineering	City Hall Elevator Replacement	\$240,800
Engineering	Old Engine House- Playground Safety Fence	\$15,000 *
Transportation Services	JOTC and Intermodal Landscaping	\$50,000
Information Technology	Mitel Phone Replacement	\$70,656

Department	New Project Not Funded	Total CIP
Information Technology	Wireless Access Point Controller Upgrade	\$40,000
Information Technology	Microsoft 365 Assessment	\$15,000
Total		\$14,387,131
<i>Total Deferred Maintenance</i>		<i>\$3,372,800</i>

Notable FY2025 Capital Improvement Projects

Department	Project Title	Total City Investment FY2025-FY2029	Page
Police	Public Safety Software	\$3,000,000	1
Fire	Bunk Room Remodel	\$1,395,000	5
Fire	Outdoor Warning Siren Repair/Replace	\$159,080	8
Fire	Fire Station Expansion	\$4,773,700	9
Fire	Training Burn Tower Improvements - County Training Facility	\$466,676	14
Fire	2026 Fire Engine Replacement 1907	\$700,000	20
Fire	2026 Ambulance Replacement (1914)	\$400,000	21
Fire	2027 Fire Engine Replacement (1905)	\$750,000	22
Parks	Low/Mod Income Park Improvements	\$750,000	24
Parks	Reimagine Comiskey	\$3,417,000	26
Parks	Riverfront Pavilion Restoration	\$118,000	28
Parks	Washington Community Gateway	\$114,000	34
Civic Center	Five Flags Building Improvements	\$23,454,000	37
Recreation	Sutton Pool - Operational Projects	\$65,000	39
Conference Center	Roof Restoration	\$1,427,000	46
Conference Center	Public Restroom Remodels	\$770,000	50
Ice Center	New Northwest Corner Service Bar	\$241,500	54
Water	Water Meter Replacement Program	\$1,212,650	55
Water	Water Main Replacement Consent	\$971,000	58
Water	Private Lead Line Replacement	\$467,850	65
Water	Source Water PFAS Reduction Project	\$3,050,000	69
Water	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	\$6,500,000	70
W&RRC	Southwest Arterial Water Main Extension - Highway 20 to English Mill Pump Station	\$1,618,527	75
W&RRC	Water Storage Maintenance Program	\$2,500,000	80
W&RRC	BOD Capacity Upgrades	\$1,150,000	84
W&RRC	High Strength Waste Receiving and Storage	\$6,211,100	87
W&RRC	Industrial Controls Upgrade	\$3,000,000	88
Airport	Reconstruct Taxiway A	\$22,518,062	89
Airport	Terminal Building Modification	\$5,000,000	90
Airport	Taxiway D Extension	\$2,940,000	94
Airport	Taxiway J Improvements	\$3,820,600	97
Airport	Reconstruct General Aviation Apron	\$2,000,000	98

Department	Project Title	Total City Investment FY2025-FY2029	Page
Public Works	Curb Ramp Program	\$2,750,000	101
Public Works	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	\$1,426,000	106
Public Works	Solid Waste Collection Vehicles	\$3,406,547	113
Engineering	General Sanitary Sewer Replacement	\$1,575,800	169
Engineering	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	\$4,850,000	175
Engineering	Old Mill Road Lift Station & Force Main	\$23,299,169	183
Engineering	Catfish Creek Sewershed Interceptor Sewer Improvements	\$13,877,212	184
Engineering	South West Arterial Interchange Sewer Extension	\$4,829,838	188
Engineering	Schmitt Island Sanitary Improvements	\$2,640,000	189
Engineering	Bee Branch Creek Gate & Pump Replacement	\$16,838,991	147
Engineering	Flood Control Maintenance Facility	\$3,781,000	148
Engineering	7th Street Extension to Pine Street	\$1,100,000	197
Engineering	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	\$4,647,776	199
Engineering	14th St Overpass	\$39,220,000	200
Engineering	US 20 - Northwest Arterial Intersection Operational and Capacity Improvements	\$5,497,000	204
Engineering	Development of McFadden Properties - Grading	\$8,943,178	208
Engineering	Development of Graft Properties	\$2,217,000	209
Engineering	Iowa Amphitheater on Schmitt Island	\$8,784,961	225
Engineering	STREETS Traffic Control Project Phase 2	\$2,423,500	240
Engineering	Federal Building Renovation	\$9,681,950	250
Economic Development	Greater Downtown Housing Creation Grant Program	\$2,000,000	259
Transportation	Transit Vehicle Replacement	\$4,013,947	267
Transportation	Smart Parking System	\$2,737,000	269
Transportation	Parking Ramp Major Maintenance Repairs	\$10,602,000	272
Housing	Assistance for Homeownership	\$5,143,523	273
Housing	Washington Neighborhood Home Purchase Program	\$1,587,370	275

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 2025-2029 version of the City's Capital Improvement Program. Special thanks go to Chief Financial Officer, Jennifer Larson; Budget Manager, Laura Bendorf; Budget/Financial Analysts, Nathan Kelleher, Joe Link, and Robyn Hosch; Executive Assistant, Stephanie Valentine; Administrative Assistant Mia Burbach; and 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.

FISCAL YEARS 2025-2029 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	2025	2026	2027	2028	2029	TOTAL	PERCENT
Current Revenue							
Rental Dwelling Rehab Loan Repayments	20,000	20,000	20,000	20,000	20,000	100,000	0.03 %
Homeownership Loan Repayments	4,000	5,000	5,000	5,000	5,000	24,000	0.01 %
Historic Preservation Loan Repayments	7,000	7,000	7,000	—	—	21,000	0.01 %
Washington Neighborhood Loan Repayments	30,000	30,000	30,000	30,000	30,000	150,000	0.04 %
Insurance and Other Reimbursements	10,000	10,000	10,000	10,000	10,000	50,000	0.01 %
County Reimbursement	1,500,000	—	—	—	—	1,500,000	0.42 %
Golf Revenue	10,000	35,000	—	20,000	—	65,000	0.02 %
Subtotal Current Revenue	1,581,000	107,000	72,000	85,000	65,000	1,910,000	0.54 %
Cable TV	2,800	7,720	2,800	9,200	3,720	26,240	0.01 %
Internal Service Funds-City Garage	165,986	83,120	9,400	—	6,720	265,226	0.07 %
Landfill Fund	940,220	816,051	1,746,973	241,381	102,220	3,846,845	1.09 %
Transit Fund	966,933	1,435,828	957,308	378,505	367,608	4,106,182	1.16 %
Parking Enterprise Fund	—	—	6,374	17,746	—	24,120	0.01 %
Solid Waste Collection	192,212	1,840	40,750	451,500	818,854	1,505,156	0.42 %
Sanitary Sewer Utility	6,693,560	1,515,470	1,682,782	1,904,491	2,214,982	14,011,285	3.96 %
Stormwater Utility Fees	744,828	3,221,394	1,532,120	1,225,628	716,830	7,440,800	2.10 %
Water Utility Fund	1,072,600	1,487,377	1,526,450	1,809,380	1,780,990	7,676,797	2.17 %
Current Revenue-Utility/Enterprise	10,779,139	8,568,800	7,504,957	6,037,831	6,011,924	38,902,651	10.98 %
Airport Customer Facility Charge	150,000	—	—	—	—	150,000	0.04 %
Sales Tax 20%	1,010,026	331,390	—	930,215	531,363	2,802,994	0.79 %
Sales Tax 30%	4,120,014	4,198,110	4,282,713	4,377,358	4,459,460	21,437,655	6.05 %
SRF Bonds-Water Fund Abated	4,686,377	750,000	3,750,000	1,750,000	3,000,000	13,936,377	3.93 %
SRF Bonds-Sewer Fund Abated	17,683,900	15,531,900	8,212,105	10,448,695	4,881,286	56,757,886	16.02 %
SRF Bonds-Stormwater Abated	—	3,947,357	2,600,000	—	—	6,547,357	1.85 %
GO Bonds - Solid Waste Collection	873,700	585,840	400,000	—	—	1,859,540	0.52 %
GO Bonds-Sales Tax 20%	3,257,304	2,566,208	1,928,835	1,966,138	4,161,560	13,880,045	3.92 %
GO Bonds - DICW	2,274,963	4,214,772	2,700,000	—	—	9,189,735	2.59 %
GO Bonds-GDTIF	9,285,000	12,399,961	1,300,000	6,400,000	14,400,000	43,784,961	12.36 %
Total Construction	43,341,284	44,525,538	25,173,653	25,872,406	31,433,669	170,346,550	48.09 %
Community Development Funds	593,552	375,000	375,000	375,000	375,000	2,093,552	0.59 %
FAA Total	9,253,470	9,263,332	6,883,511	5,079,942	3,281,040	33,761,295	9.53 %
Federal American Rescue Plan Act Funds	1,765,000	—	—	—	—	1,765,000	0.50 %
Federal Assistance	4,145,948	27,542,941	1,211,111	—	—	32,900,000	9.29 %
Federal Lead Paint/ Healthy Homes/Older Adult Grant	1,882,190	415,400	—	—	—	2,297,590	0.65 %
Federal-STP Funds	758,800	6,539,732	2,616,866	2,097,000	2,400,000	14,412,398	4.07 %
Total Federal	18,398,960	44,136,405	11,086,488	7,551,942	6,056,040	87,229,835	24.62 %
Iowa Finance Authority	229,974	229,974	229,974	229,974	229,974	1,149,870	0.32 %
Road Use Tax	89,543	—	—	—	—	89,543	0.03 %
State Flood Mitigation Grant	225,000	—	—	3,736,000	220,000	4,181,000	1.18 %
State Airport Grant	135,000	—	—	—	—	135,000	0.04 %
Other State Funding- IDOT & Trails Grants	5,911,926	575,000	45,000	325,000	1,045,000	7,901,926	2.23 %

SOURCE OF FUNDS IN CAPITAL BUDGET	2025	2026	2027	2028	2029	TOTAL	PERCENT
Total State	6,591,443	804,974	274,974	4,290,974	1,494,974	13,457,339	3.80 %
DRA-Distribution of Surplus	—	693,265	766,476	290,181	2,199,447	3,949,369	1.11 %
Total DRA	—	693,265.00	766,476.00	290,181.00	2,199,447.00	3,949,369.00	1.11 %
Greater Downtown TIF Payments	3,846,725	5,321,128	5,159,117	4,985,225	4,308,500	23,620,695	6.67 %
English Ridge Housing TIF Payments	319,117	336,209	354,103	372,838	0	1,382,267	0.39 %
Rustic Point Housing TIF Payments	60,173	93,738	111,548	157,898	181,187	604,544	0.17 %
South Pointe Housing TIF	256,076	311,614	351,789	402,363	429,631	1,751,473	0.49 %
Dubuque Industrial West TIF Payments	2,340,887	1,492,228	1,691,981	253,184	60,000	5,838,280	1.65 %
North Cascade Housing TIF Payments	561,239	0	0	0	—	561,239	0.16 %
Total TIF Funds	7,384,217	7,554,917	7,668,538	6,171,508	4,979,318	33,758,498	9.53 %
Private Participation	86,282	88,007	1,089,768	91,563	93,395	1,449,015	0.41 %
Total Private	86,282	88,007	1,089,768	91,563	93,395	1,449,015	0.41 %
Homeownership Sale Proceeds	180,000	180,000	180,000	180,000	100,000	820,000	0.23 %
Ind. Parks Land Sales- Dubuque Industrial Center West	371,500	371,500	371,500	371,500	371,500	1,857,500	0.52 %
Total Land Sales	551,500	551,500	551,500	551,500	471,500	2,677,500	0.76 %
Special Assessments	40,000	40,000	40,000	45,000	415,000	580,000	0.16 %
Total Spec. Assessment	40,000	40,000	40,000	45,000	415,000	580,000	0.16 %
GRAND TOTAL	88,753,825	107,070,406	54,228,354	50,987,905	53,220,267	354,260,757	100.0 %

FISCAL YEAR 2025 - 2029 CIP BUDGET GROUPED BY STATE PROGRAMS

The Fiscal Year 2025-2029 Capital Improvement Program totals \$354,260,757. The following table summarizes expenditures for each State program by year.

FISCAL YEAR 2021-2025 CIP CAPITAL IMPROVEMENT PROGRAM

<u>PROGRAM</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>5 YEAR TOTAL</u>	<u>PERCENT OF TOTAL</u>
Public Safety	5,756,918	1,473,060	1,174,000	1,226,700	3,797,000	13,427,678	3.8%
Public Works	27,196,831	58,904,926	21,399,025	13,768,467	11,654,600	132,923,849	37.5%
Culture & Recreation	660,000	5,240,375	3,244,678	9,048,822	12,511,125	30,705,000	8.7%
Community & Econ. Devl.	5,634,321	3,184,935	2,865,414	2,954,073	2,071,792	16,710,535	4.7%
General Government	3,094,478	4,309,485	605,596	965,454	7,580,865	16,555,878	4.7%
Business Type	46,411,277	33,957,625	24,939,641	23,024,389	15,604,885	143,937,817	40.6%
TOTAL	88,753,825	107,070,406	54,228,354	50,987,905	53,220,267	354,260,757	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

FISCAL YEAR 2025 - 2029 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.

VIBRANT COMMUNITY: HEALTHY & SAFE

Priority: Police Department Full Staffing

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is supported through the proposed FY25 Police Operating Budget.

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

Priority: City Workforce Retention and Attraction

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is supported through the proposed FY25 Human Resources and City Managers Office operating budgets as well as the efforts of all City departments.

Priority: Leveraging Federal & State Infrastructure Grant Programs

Priority classification: High Priority

CIP projects supporting this Priority: Public Lead Line Water Main Replacement (59), Bee Branch Gate & Pump Replacement Project (146), 14th Street Overpass (199), Trail Planning (218), Bee Branch Creek Trail: 16th to 9th (219), Transportation Services Vehicle Replacement (266).

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 FY25 Airport operating budget and CIPs located on pg 89-99.

LIVABLE NEIGHBORHOODS & HOUSING: GREAT PLACE TO LIVE

Priority: Comprehensive Study of Fire Station Locations & Staffing

Priority classification: Top Priority

CIP projects supporting this Priority: Fire Station Expansion/Relocation (9)

Priority: Central Avenue Revitalization Plan

Priority classification: High Priority

CIP projects supporting this Priority: Central Ave Corridor Streetscape Master Plan Implementation Improvements 11th – 22nd St (204), Street Light Replacement and New Installation (227), Traffic Signal Mastarm Retrofit (229), Greater Downtown Housing Creation Grant Program (258), Downtown Rehabilitation Grant Program (261), Central Avenue Housing Forgivable Loan (263)

SUSTAINABLE ENVIRONMENT: PRESERVING & ENHANCING NATURAL RESOURCES

Priority: Bee Branch Detention Basin Pump Replacement

Priority classification: High Priority

CIP projects supporting this Priority: Bee Branch Gate & Pump Replacement Project (Phase 5 of Bee Branch Watershed Flood Mitigation Project) 146

Priority: Catfish Creek Sanitary Sewer Project Pump Station

Priority classification: High Priority

CIP projects supporting this Priority: Catfish Creek Sewershed Interceptor Sewer Improvements (183), Old Mill Road Lift Station & Force Main (182), South West Arterial Middle Interchange Sewer Extension (187), Sanitary Sewer Extensions – Existing Development, Pre-annexation and Annexation Agreements (165)

CONNECTED COMMUNITY: EQUITABLE TRANSPORTATION, TECHNOLOGY, INFRASTRUCTURE & MOBILITY

Priority: Street Maintenance & Rehabilitation Program

Priority classification: Top Priority

CIP projects supporting this Priority: Asphalt Milling Program (100), ADA Curb Ramp Program (101), Curb Replacement Program (102), Concrete Street Section Repair Program (103), Pavement Management Program (190), Street Construction General Repairs (191), Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing (194), Pavement Preservation Joint Sealing (195),

Priority: RAISE Grant & Matching Funds for Construction (14th St Railroad Overpass and Elm St and 16th St Corridor Complete Streets)

Priority classification: High Priority

CIP projects supporting this Priority: 14th Street Overpass (199), Bee Branch Creek Trail: 16th to 9th (219), Traffic Signal Interconnect Conduit Replacement (230), Traffic Signal Controller Replacement (231),

DIVERSE ARTS, CULTURE, PARKS AND RECREATION EXPERIENCES & ACTIVITIES (none)

PARTNERSHIP FOR A BETTER DUBUQUE: BUILDING OUR COMMUNITY THAT IS VIABLE, LIVABLE & EQUITABLE (none)

MANAGEMENT IN PROGRESS AND MAJOR PROJECTS:

The following are projects that were identified as the 2023 - 2025 Management in Progress and Major Projects by the City Council and are included in the 2025 CIP budget according to one of the Council's goals.

2023 - 2025 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 2024 and proposed FY 2025 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Vibrant Community: Healthy & Safe

- Comprehensive Police Transparency Annual Report (Public Safety Software, 1)
- Diversity, Equity and Inclusion City Action Plan: Departmental Action Plans
- Emergency Communications Accreditation (Public Safety Software, 1)
- Emergency Communication Center
- Equitable Fines and Fees Reform
- Fire/Police Culture Action Plan: Development and Implementation – Education and Corrective Measures
- Food Insecurity: Report with Findings and Options, Direction, City Actions and Funding (including Food Desert and Grocery Store Attraction)
- Historic Federal Building: Police Satellite Location (Federal Building Renovation, 249)
- License Plate Reader Cameras: Installation
- Traffic and Security Cameras Deployment: Implementation and Upgrade, Fiber Project (APRA Funding) (Traffic Signal Interconnect Conduit Replacement 230, Traffic Signal Controller Replacement 231, Street Camera Installation 233, ITS Traffic Control Equipment, 241)

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

- Downtown City Facilities/Workspace Analysis and Plan
- Enterprise Asset Management System: Direction and Funding (including ADA) (ADA Compliance and Facilities Management Consulting, 255)
- Enterprise Resource Planning (ERP) Software Implementation
- Federal and State Legislative Advocacy Agenda and Priorities for 2024
- Human Resource Information System/Payroll: RFP and Implementation
- Human Resources Modernization: One Position
- Organizational Culture Continuous Improvement
 - a) Performance Reviews
 - b) Exit Interviews

Robust Local Economy: Diverse Business & Jobs with Economic Prosperity

- Childcare Initiative Strategy and City Actions
- City Economic Development and Incentives: Policies, Processes, and Practices (Greater Downtown Housing Creation Grant Program 258), Small Business Grant Administration 259, Downtown Rehabilitation Grant Program -Includes Central Avenue, Historic Millwork District, and Washington Neighborhood 261, Central Avenue Housing Forgivable Loan 263, Low Income Small Business Grant 264, Incremental Development and Small Business Storefront Establishment Coaching 225)
- Developers Round Table
- Development Process Streamlining
- Field of Dreams Stadium: Next Steps for City
- Job Fair: Implementation and Report
- Low/Moderate Income Small Businesses Grants (Low Income Small Business Grant, 264, Small Business Grant Administration, 259)

- Minority- and Women- Business Enterprise Procurement Policy, Process Revision, and Recruitment (Incremental Development and Small
- Business Storefront Establishment, 225)
- Poverty Prevention and Reduction Plan Implementation (Incremental Development and Small Business Storefront Establishment, Coaching, 225, Small Business Grant Administration, 259)
- River Cruise Infrastructure: Environmental Studies/Permitting
- Sports Tourism Development: Response to Opportunities

Livable Neighborhoods: Great Place to Live

- Imagine Dubuque: Annual Update Report
- Multicultural Family Center Youth Programs Expansion
- Multi-Tiered Housing Inspection Program
- Neighborhood Associations Toolkit
- Safe Housing: Housing Inspection Program Enhancements and Software
- Truck Route Ordinance
- Unified Development Code Update

Sustainable Environment: Preserving & Enhancing Natural Resources

- Electric Bus Implementation: Transit Vehicle Replacement (266)
- Electric Fuel Excise Rate Ordinance Adoption
- Emerald Ash Borer Response
- Odor Reduction Analysis and Report: BOD Capacity Upgrades 84, W&RRC Facility Management Plan Update 86, High Strength Waste Receiving and Storage, 87, Industrial Controls Upgrade, 88)
- Industrial Center Native Plantings (33)
- Sewer System Infrastructure Asset Master Plan

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- Central Avenue Traffic Corridor Study
- Community Broadband Expansion Project: Traffic Signal Interconnect Conduit Replacement (230), Traffic Signal Network Communications Program (240), Grandview Street Light Replacement (243), INET Fiber Replacement Buildout (244), Fiber Optic Conduit – Misc (246), Fiber Infrastructure Management System (247), Broadband Acceleration & Universal Access (248)
- Neighborhood Speeding Mitigation: Direction and Enforcement
- Roundabout Policy
- Smart Parking and Mobility Study: Smart Parking System (268)
- Traffic Signal Synchronization/STREETS Program: STREETS Traffic Control Program Phase 1 (238), STREETS Traffic Control Program Phase 2 (239)

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

- Arts and Culture Master Plan: Revised Community Engagement Strategy Adoption
- Arts Operating Grants Review and Funding
- Comiskey Park Upgrades: Phase 2: Reimagine Comiskey Phase 2 (26)
- Comprehensive Parks Master Plan

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

- City Life in Spanish: Implementation

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 2024 and proposed FY 2025 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Vibrant Community: Healthy & Safe

(none)

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

- Data Center Relocation
- Engine House No 1 Remodel Project

Robust Local Economy: Diverse Business & Jobs with Economic Prosperity

- (none)

Livable Neighborhoods: Great Place to Live

(none)

Sustainable Environment: Preserving & Enhancing Natural Resources

- Lead Water Service Line Replacement : Private Lead Line Replacement (65)
- Supervisory Control And Data Acquisition (SCADA) System Overhaul: SCADA & Comms Improvements (62), Lift Station Upgrades (81)
- Water Main Extensions – Southwest Arterial: Southwest Arterial Water Main Extension (75), Dubuque Industrial Center Crossroads Sanitary Sewer Extension (166), Southwest Arterial Middle Interchange Sewer Extension (187)

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- Fiber Connections to Additional City Locations Project: Engineering Traffic CIPs (245-248)
- Chaplain Schmitt Island Trail Connector Project
- East/West Corridor Roundabouts
- Kerper Boulevard Roundabout Project
- RAISE Planning Grant for Design: 14th St Overpass (199), Bee Branch Creek Trail: 16th to 9th (219)
- SW Arterial ITS Project

Diverse Arts, Culture, Parks and Recreation Experiences and Activities

- Eagle Valley Subdivision Park: Construction
- English Ridge Subdivision Park: Construction
- Five Flags Short-Term Improvements: Five Flags Building Improvements (37)
- Jackson Park Restrooms: Completion
- Westbrook Subdivision Park

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

(None)

Source of Funds and Important Details

The Fiscal Year 2025-2029 CIP presents a financial plan that reflects a \$290,069 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 2025-2029 CIP utilize a debt service levy. It is anticipated that other borrowing from non-utility funds can 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 \$254 million project. Since 2001, the City has made steady progress on the various phases of the project.

When the City Council adopted Ordinance 21-12 (passed and approved on March 7, 2012), they established that the stormwater utility fee would increase to \$9.00 per month on July 1, 2016 in order to fund the operational and capital costs of the public stormwater management system, including improvements such as the Bee Branch Creek Restoration Project. But later in 2012, the Iowa General Assembly created the Flood Mitigation Program which provides funding for flood mitigation projects undertaken by local governments such as the City of Dubuque. Managed by the Iowa Flood Mitigation Board, the funding source established involves taking a portion of the incremental growth of State sales tax revenue collected within a city and diverting from the State General Fund to cities approved for the funding. Having updated the Drainage Basin Master Plan in the fall of 2013, which outlined the improvements associated with the 12-phase Bee Branch Watershed Flood Mitigation Project, the City was successful in securing \$98.5 million in State sales tax increment funding. With the infusion of funding, the City Council adopted Ordinance 16-14 (passed and approved on March 5, 2014) establishing that the stormwater utility fee did not reach \$9.00 per month until July 1, 2021, five years later than later than previously scheduled.

The City has been able to provide stormwater management services within the rate structure established by Ordinance 16-14. Due to the uncertain economic impacts of the COVID-19 pandemic, there was no increase in FY2021 as part of the City's Coronavirus relief response. With some minor adjustments to planned Capital Improvement Program projects, reducing some budgets and delaying a few others, the City was able to delay the planned increases for a year such that the rate did not reach \$9.00 per month until FY 2023, six years later than previously scheduled.

The recommended Fiscal Year 2025-2029 Capital Improvement Program Budget includes \$16,838,991 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 the project in the Fiscal Year 2024 Capital Improvement Program Budget.

The recommended Fiscal Year 2025-2029 Capital Improvement Program Budget includes \$225,000 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 recommended Fiscal Year 2025-2029 Capital Improvement Program Budget includes \$650,000 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).

Fiscal Year 2025 will be the eighteenth 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 2025 Stormwater User Fee is proposed to increase from \$10.00 per SFU to \$11.50 per SFU, a 15.00% increase.

	Rate Per Single Family Unit (SFU)
Fiscal Year 2021 - Adopted Per Ordinance 21-20	\$ 8.29
Fiscal Year 2022 - Adopted Per Ordinance 10-21	\$ 8.85
Fiscal Year 2023 - Adopted Per Ordinance 13-22	\$ 9.00
Fiscal Year 2024 - Adopted Per Ordinance 14-23	\$ 10.00
Fiscal Year 2025 - Recommended	\$ 11.50

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 2024 is \$1,000,000. The Fiscal Year 2025-2029 CIP anticipates \$1,072,600 in Fiscal Year 2025, \$1,487,377 in Fiscal Year 2026, \$1,526,450 in Fiscal Year 2027, \$1,809,380 in Fiscal Year 2028, and \$1,780,990 in Fiscal Year 2029.

Water State Revolving Fund Loans will be used to finance sewer projects in FY 2025-2029 as follows: \$4,686,377 FY 2025; \$750,000 FY 2026; \$3,750,000 FY 2027; \$1,750,000 FY 2028; and \$3,000,000 FY 2029. The debt service related to the total 13,936,377 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 the construction portion of the Public Lead Lines is 49% forgivable, a total of \$2,494,896 is estimated to be forgiven over the 5-year CIP. The State Revolving Fund Loans support SCADA & Communications Infrastructure Improvement Project, 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, Third Pressure Zone Connection (from Tanzanite Drive to Olympic Heights Pump Station), and South West Arterial Water Main Extension (Highway 20 to English Mill Rd 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 2025, the Water Fund will support 17.88% of administrative overhead.

The water fees in FY 2025 are recommended to increase 12.0%; 12.0% 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 2024 was \$1,800,000. The Fiscal Year 2025-2029 CIP anticipates \$6,693,560 in Fiscal Year 2025, \$1,515,470 in Fiscal Year 2026, \$1,682,782 in Fiscal Year 2027, \$1,904,491 in Fiscal Year 2028 and \$2,214,982 in Fiscal Year 2029.

Sanitary Sewer State Revolving Fund Loans will be used to finance sewer projects in FY 2025-2029 as follows: \$17,683,900 FY 2025; \$15,531,900 FY 2026; \$8,212,105 FY 2027; \$10,448,695 FY 2028; and \$4,881,286 FY 2029. The debt service related to the total \$56,757,886 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 Abbott & Cottage Reconstruction, Catfish Creek Sewer Shed Interceptor Sewer Improvements, CCTV Inspection Cleaning and Assessment, Cedar & Terminal Street Lift Station & Force Main Assessment and Improvements, Cooper Place and Maiden Lane Reconstruction, Harvard Sanitary Sewer Reconstruction, Outfall Manhole Reconstruction, Old Mill Road Lift Station & Force Main, Sanitary Sewer Extensions to Existing Developments, Southwest Arterial Middle Interchange Sewer Extension, W&RRC Bar Screen Replacement, W&RRC Industrial Controls Upgrade, W&RRC High Strength Waste, and W&RRC Biochemical Oxygen Demand Capacity Upgrades.

The sewer fees in FY 2025 are recommended to increase 9.0%; 9.0% 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 2025, the Sanitary Sewer Fund will support 18.35% 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 \$10 million Greater Downtown TIF borrowing is anticipated in FY 2025-2029 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 projects in the downtown as follows: \$8,288,000 in FY 2025; \$2,075,500 in FY 2026; \$1,374,500 in FY 2027; \$1,019,500 in FY 2028; and \$1,032,000 in FY 2029.

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

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

The Parking Fund's share of the City's administrative overhead is 6.93%. In FY 2025, the Parking Fund will support 2.75% 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 2024 was \$325,000. The Fiscal Year 2025-2029 CIP anticipates \$192,212 in FY 2025, \$1,840 in FY 2026; \$40,750 in FY 2027; \$451,500 in FY 2028; and \$818,854 in FY 2029.

The Solid Waste Collection will support solid waste related debt for solid waste collection vehicles as follows: \$873,700 in FY 2025; \$585,840 in FY 2026; \$400,000 in FY 2027; \$— in FY 2028 ; \$— in FY 2029.

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

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

The Solid Waste Fund's share of the City's administrative overhead is 18.75%. In FY 2025, the Solid Waste Fund will support 18.64% of the administrative overhead.

The solid waste collection fees in FY 2025 are recommended to increase 9.00%.

GENERAL FUND

The current revenue amount of \$1,910,000 (0.54% of CIP Total) during the five-year period represents \$65,000 in golf funds for improvements to the Bunker Hill Golf Course, \$21,000 in Historic Preservation Loan repayments, \$100,000 in Rental Dwelling Rehab Repayments, \$150,000 in Washington Neighborhood Loan Repayments, \$50,000 in insurance and other reimbursements, and \$24,000 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 \$2,802,994 and represents 0.79% 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 \$21,437,655, or 6.05% of the total CIP.

GAMING

DRA payments represent 0% in FY 2025 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 (\$3,949,369 or 1.11% of the total CIP) are discounted consistent with the adopted budget guidelines by 5% in FY 2027, 10% in FY 2028 and 15% in FY 2029. **In Fiscal Year 2025, all DRA Distribution is diverted to the operating budget instead of being used in the capital budget. This was also done in Fiscal Year 2024 and is a change in practice.**

On December 14, 2021, an amended lease took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment raised the lease payment from 1% of coin-in to 1.5% of coin-in. The amendment increased the amount retained by the DRA for the operating budget reserve from 5% to 10%. The lease amendment eliminates the \$10,000 per month DRA payment to the Depreciation and Improvement Fund for facility maintenance. In addition, the distribution of net profit is now split three ways between the City, charities, and the Schmitt Island Master Plan Implementation from a two-way split between the City and charities. The amended lease has an expiration date of December 31, 2055.

In calendar year 2023, gross gaming revenues were down -9.7% for the DRA and the Diamond Jo was up +3.6% as compared to calendar year 2022. Gross gaming revenue for DRA was impacted by construction disruption as the property underwent redevelopment starting in September 2023. In calendar year 2023, the DRA showed increases, up +15.6%, in sports betting revenue, hotel room revenue, food and beverage sales, entertainment sales and other revenue as compared to calendar year 2022. This resulted in calendar year 2023 total gross revenue being down at -5.0% as compared to calendar year 2022.

FEDERAL FUNDING

Community Development Block Grant (CDBG)

The Fiscal year 2025-2029 CIP anticipates that Community Development Block Grant (CDBG) funds will be \$593,552 in FY 2025; \$375,000 in 2026; \$375,000 in FY 2027; \$375,000 in FY 2028; and \$375,000 in FY 2029 (0.59% of the total CIP). CDBG is budgeted at the same funding level as FY 2024.

Federal Aviation Administration (FAA)

The FAA funding of \$33,761,295 (9.53% of the total CIP) provides 90 percent match on most airfield related improvements. The Fiscal Year 2025-2029 budget includes Extend Runway 18/36, Reconstruct Taxiway A, Terminal Building Modification, Taxiway J Improvements, Taxiway D Extension, Westside Airfield Development, Reconstruct General Aviation Apron, and the Pavement Condition Study.

Federal American Rescue Plan Act Funds (0.50% of Total CIP)

Federal American Rescue Plan Act Funds awarded in FY 2022 with funding budgeted as follows: \$1,765,000 in FY 2025. The Fiscal Year 2025-2029 budget includes Terminal Building Modification, Terminal Building Exit Lane Modification, and Public Safety Software.

Federal Assistance

Federal Assistance funding of \$32,900,000 (9.29% of the total CIP) includes EDA, EPA, Infrastructure grants, and other federal grants. The Fiscal Year 2025-2029 budget includes Bee Branch Creek Gate & Pump Replacement, 14th St Overpass, and Bee Branch Creek Trail 16th to 9th. Implementation.

Federal STP Funds

Federal STP Funds funding of \$14,412,398 (4.07% of the total CIP) includes DMATS funds for STREETS Traffic Control Project Phase 2 and US Highway 20 - Northwest Arterial Intersection Operational and Capacity Improvements.

STATE FUNDING

Road Use Tax

Road Use Tax Funds (RUTF) of \$89,543 (0.03% 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 \$43,870,059 for FY 2025-2029.

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, \$4,181,000 of sales tax increment revenue will fund pay-as-you-go projects related to the Bee Branch Watershed project.

Other State Grants (2.23% of Total CIP)

State funding includes Iowa Department of Transportation Funding for street projects and trails and Historic Preservation Surveys and Regulations of \$7,901,926 are anticipated over the five-year program.

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 2025-2029 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, \$20,000 for native plantings, \$876,987 to provide funding for Development Dubuque Industrial Center: Crossroads, and \$9,549,065 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 2028 and built in FY 2029. 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 was added. In FY 2025 and additional EMS Captain and an additional EMS Bureau Chief are 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 2025-2029 CIP:

Washington Community Gateway (page 34) – 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.

ABC Supply Building Deconstruction (page 223) – This project (\$457,000) provides for hazardous material remediation and structure deconstruction of a former city-owned leased property along Highway 151 near the South Port. This funding would support the deconstruction of the former ABC Supply building whose lease expired in December 2018. Clearing this site of the existing outdated and obsolete structure will help to prepare it for redevelopment.

Reimagine Comiskey (page 26) – This project (\$3,417,000) provides for funding related to phases 2-4 of the Re-Imagine Comiskey park redevelopment. Phase 1 was completed in FY23. Phases 2-4 includes an additional basketball court, a large turf field, parking lot, additional sidewalks, lighting and pavilions. The construction of a basketball court and parking lot would happen in FY26, and the installation of a large turf field, additional sidewalks, lighting and pavilions would happen in FY29.

Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance (page 285) – This program (\$150,000) provides funding for matching grants to assist non-profits in the Greater Downtown TIF area to make energy efficiency improvements to their buildings, including weatherization measures, HVAC system upgrades, alternative energy sources, and other work to decrease their utility bills. This reduction in annual operating costs will allow non-profits to invest more funds in achieving their organization's mission. Energy efficiency improvements not only result in financial savings to the organization but will also help to meet the 50% by 2030 Community Climate Action & Resiliency Plan goals approved by City Council in 2013.

Five Flags Building Improvements (page 37) - This project (\$23,454,000) provides for improvements to the building (arena, theater, lobby areas, exterior) and its equipment. This would be used on the current facility at its current footprint in its current state. The building is in need of air wall replacement, wood window repairs, painting of the steel exterior, resealing the ballroom floor, remodeling/upgrading concession stands, carpet and tile replacement, locker shower upgrades, stage dimmer light replacement, dressing room upgrades, elevator upgrades, placement, refurbishing the stage floor, restoration of theater seats, painting walls and ceilings, satellite ticket booth, theater counter weight and grid system, roof repairs, lighting upgrades and retrofits and other building needs. Equipment replacement needs include the sound system, floor scrubber, tables and portable chairs, water fountains, popcorn popper, concert lighting, pipe and drape, follow spots, lighting consoles, masking equipment, scoreboard and other equipment replacements. New equipment necessary for a venue doing the level of business of Five Flags include wireless internet, technology upgrades, and more. All projects listed have been submitted previously as individual projects with the oldest project continuously submitted since 2003. The majority have been cut from the budget for 12-13 years. Civic Center opened its doors in 1979, alongside the restored theater with a \$3.7 million bond. Additional upgrades and renovations were completed in 2005 for just over \$2.0 million.

Grand River Center Public Restroom Remodels (page 50) - This project (\$770,000) funds a comprehensive remodel and renovation of all public bathrooms for a better guest experience. The current design of these facilities has become outdated and is in need of a look that matches the rest of our venue and better meets the expectations of the guests of today. This project aims to revitalize the appearance of the restrooms and upgrade the existing fixtures, many of which have remained untouched since the facility's initial opening in 2003.

Grand River Center Dishwasher and Water Softener Replacement (page 49) - This project (\$181,000) funds a dishwasher and water softener replacement, as they are original to the venue and reached its industry-standard lifespan. After running dishes through the current dishwasher, they are coming back spotted which leads to concerns when placed in front of the guests.

Replace Carpet at Grand River Center (page 45) - This project (\$65,000) provides for replacing the carpet in various rooms and areas throughout the Grand River Center. Higher use areas of the convention center are on a ten-year replacement cycle. The carpeting establishes a new, fresh look to the room. FY29 will replace the spine carpet, with plans to budget more money in the future to replace carpet in other areas.

Roof Restoration at Grand River Center (page 46) - This project (\$1,427,000) provides for restoration of the Grand River Center roof. The roof was installed in 2002. Restoration is critical in order to avoid very expensive damage if it began leaking. The budget in FY 2025 is for patching with full replacement in FY 2029.

Five Flags Boiler Replacement (page 38) - This project (\$410,000) funds the replacement of three, 2 million BTU boilers which provide heating for the arena. The current boiler system was installed in 2006 and has a replacement schedule of 20 years. Future boilers are more energy efficient, helping to reduce future costs.

Port of Dubuque Flood Wall Dubuque Welcome Sign (page 44) - This project (\$33,000) is 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 project would be the purchase and installation of solar lighting with a 5-year replacement cost of \$3,500.

Smart Parking System (page 268) - This project (\$2,737,000) funds the replacement of the City's obsolete parking gate equipment at city parking garages and lots, curbside parking meters, and installation of a parking lot occupancy count system at lots without gate equipment. As part of this project, head end parking management software, cyber-secure payment software, expanded broadband connections, available parking space electronic message boards, and a customer-friendly parking app will be deployed. The new smart parking system will provide parking customers with on-demand space availability and thus maximize traveler convenience, reduce travel time, maximize parking revenues, and help to reduce congestion in the downtown area.

Municipal Parking Lot Maintenance (page 269) - This project (\$225,500) 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.

Ramp Major Maintenance (page 271) - This program (\$10,602,000) 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 and plumbing repairs.

Downtown Rehab Grant Program - Includes Central Avenue, Historic Millwork District and Washington Neighborhood (page 261) – This program (\$1,000,000) grants for rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds are used to capitalize the pool of funds for these grants. This grant program provides a 1:1 match for eligible expenses for improvements to façades, as well as accompanying costs for financial consulting, planning and design work for the project. Potential projects identified at this time are 1700 Block of Central (multiple buildings) and 3000 Jackson. In addition, we typically receive requests for 5-6 smaller projects annually. This grant program receives the most inquiries and interest of all Economic Development'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. Revitalization of the Central Avenue Corridor is a top priority of City Council, which is one area where this program can be used.

Port of Dubuque Parking Lot Resurfacing (page 267) - This project (\$225,000) funds the resurfacing of the Port of Dubuque Parking lot, which is adjacent to the McGraw-Hill Building. This parking lot has reached the end of its useful life and is in major need of repair.

Street Camera Installation (page 233) - This project (\$115,000) funds the equipment, installation and software license for the placement of fixed cameras to be installed near roadways, alleys and signalized intersections throughout the City of Dubuque. Currently, the Traffic Operations Center has communication lines throughout the City along major and minor arterials, city streets and near signalized intersections. Engineering uses these cameras to remotely monitor and adjust traffic operations. Over the last few years, Engineering and Police have worked together using these cameras to aid the police in accident and crime investigations on a daily basis, making them an integral part of public safety. These funds would also be available to add fiber optics communications lines to areas in need of cameras and to replace existing cameras as they age and as technology advances. Each camera costs approximately \$2,500.

Street Light Replacement and New Installation (page 227) - This project (\$25,000) provides for a replacement program of the existing 30-foot white streetlights and some traffic signals located in downtown Dubuque. 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 the early 1950's. These are the white, 30-foot style found along Central, Main, Iowa, Locust and Bluff Streets. Many of these streetlights utilize a direct burial style feed and unique service panel which makes it very difficult and costly to maintain. This project would also fund LED replacement luminaries throughout the City. This program would promote the use of highly efficient, long-life LED street lighting throughout the City of Dubuque which saves energy and operating expenses. Current locations of interest include the Port of Dubuque Riverwalk, Bridge Lighting locations and miscellaneous subdivision locations. This project also initiates a scheduled replacement of older streetlights throughout the City and will also include the installation of new streetlights when conditions warrant. In many older subdivisions, the entire light fixture, base, pole, and conduits need replacing. Currently there are around 60 lights in 24 locations outside of the downtown lights that are in need of replacement. Average cost of reconstruction is around \$1,500 to \$2,000 each.

Central Avenue Corridor Streetscape Master Plan Implementation Improvements (page 204) - This project (\$15,536) aims to implement recommendations outlined in the adopted Central Avenue Streetscape Master Plan along Central Avenue between 11th and 22nd Streets, as well as potential recommendations from the traffic study currently underway for the Central and White Street corridors. These funds are intended to be flexible, whether that be for design, construction, amenities (such as transit stops, moveable amenities, and beautification efforts) or other needed improvements. This project would utilize complete street concepts and standards to accommodate pedestrians, bicyclists, transit, and other motor vehicles in the corridor. Special attention would be made to creating a sense of

place for this corridor. This project is identified in the comprehensive plan and was a City Council 2022-2024 High Priority.

Federal Building Renovation (page 249) - This project (\$9,681,950) requests additional funding to complete needed renovations to the Historic Federal Building. In 2008, significant updates were completed to improve its overall condition and to ensure it remained as a historic structure anchoring downtown. Now, 14 years later, this historic building requires additional funding to ensure it remains in solid condition. Due to the COVID-19 pandemic, funding over the past two fiscal years has been reduced from this capital improvement project budget. The listed funding request attempts to replenish building components currently in deferred maintenance status and address emerging concerns.

City Annex Roof Replacement Project (page 252) - This project (\$26,500) replaces the back roof on City Hall Annex. The current condition of the roof is poor and is well past the intended service life. Replacement is needed to ensure the building remains water tight and protects the Information Technology equipment housed within the building. Funding is requested in FY25 to complete replacing the last section of roof following the main roof replacement in FY24.

City Hall Tuck Pointing and Foundation Wall Repairs (page 250) - This project (\$75,000) is being requested to address the deteriorating condition of the northern and western foundation walls of City Hall. The west building facade is showing signs of deterioration due to accelerated cracking of bricks and loss of mortar in certain joints. Over the past decade, high moisture content in the lower west facade bricks has been observed.

Multicultural Family Center- Ruby Sutton Building HVAC Replacement (page 253) - This project (\$40,000) replaces the existing HVAC units that are more than 20 years old, which provide conditioned air to the Ruby Sutton building portion of the Multicultural Family Center. The Multicultural Family Center operates year-round providing services to all parts of the community. These units are at an age where they are becoming unreliable. If a unit fails in the summer, hot internal building temperatures may result in disruptions to on-going programs or city staff working in the building.

Multicultural Family Center- Basement Rehabilitation (page 254) - This project (\$30,000) funds the demolition of the partition walls in the basement of the Ruby Sutton Multicultural Family Center building and install modernized storage systems to create more functional storage space. The storage systems are needed to remove several safety concerns that exist in this cramped space.

Downtown Bike Lockers (page 257) - This project (\$45,000) funds the installation of 4-5 weatherproof bike lockers per year at the downtown building facilities. In the past two years, more city employees are biking to work and are parking their bikes inside the building of their assigned work space. On bad weather days, bikes are bringing additional rain and snow into the buildings that can increase risk of slip-and-fall incidents. Bikes stored haphazardly in hallways can also interfere with emergency egress walkways. Some bikers can own bikes costing as much as \$10,000 and, thus, are reluctant to store them in the open air at exterior bike racks. Weatherized bike lockers will provide riders with the needed protection and security to allow bikes not to be stored indoors.

South Port Redevelopment Concept Plan (page 220) - This project (\$60,000) funding will be used to support the planning and design of additional contamination clean-up efforts in the South Port to maximize the redevelopment potential of the area. In the recent past, the City has developed a master plan for this area that includes several updates, yet no redevelopment has materialized. The ongoing United States Environmental Protection Agency Multipurpose Grant will clean up two contaminated sites that are prime for redevelopment; however, the grant funds will not be enough to fully complete the needed remediation. City staff are planning to apply for a \$2 million USEPA clean-up grant in FY25 that will primarily happen in FY26. An additional benefit to cleaning-up the South Port will be improved

accessibility to the south port levee trail. This project directly supports the implementation of the Imagine Dubuque Plan.

Iowa Amphitheater on Schmitt Island (page 224) - This project (\$5,784,961) provides for a match to the Destination Iowa grant that would construct the Iowa Amphitheater on Chaplain Schmitt Island in the location of the former dog kennels for the greyhounds. This project relates to the City Council top priority goal of Chaplain Schmitt Island Master Plan Implementation.

Incremental Development and Small Business Storefront Establishment Coaching (page 225) - This project (\$150,000) funds a hired consultant that will work directly with people primarily living in the Washington, North End, and Point neighborhoods. Over a 12-month period, the consultant will be tasked with training small developers, helping citizens establish a self-supporting ecosystem that strengthens their own neighborhoods, and helping local residents get the kind of development they want in their neighborhoods. The coaching format is facilitated through regular group gatherings of those going through the coaching process to build community along with offering one-on-one coaching and mentorship to help review project scopes, zoning code complexities, financing plans, business plans, and designs. For inexperienced small developers, it can be easy to get stuck when unanticipated challenges arise. The key to this program is that it breaks down the basics to give new small developers confidence, knowledge, and support to translate their idea into viable projects and to follow those projects through to completion. The consultant team will be comprised of experienced urban developers with the expertise of redeveloping complex, historic buildings, and neighborhood revitalization type projects.

14th Street Overpass (page 199) - This project (\$2,441,709) provides funding for the planning, design, and construction of a multimodal transportation corridor for proposed improvements to the Elm Street corridor, the 16th Street corridor, the Kerper Boulevard corridor, Chaplain Schmitt Island corridor, and the proposed 14th Street Railroad (vehicular and pedestrian) Overpass bridge project. This improvement will connect vulnerable neighborhoods and low-income residents with economic opportunities, recreational amenities and key community resources. The proposed project will also provide for the elimination of an existing at-grade rail crossing conflict on 14th Street and will provide for the planning and design of a proposed vehicular and pedestrian overpass bridge. Additionally, the project will focus on multimodal transportation corridors with “complete streets” and proposed roundabout intersections along the Elm Street and 16th Street corridors. Lastly, the project would include the design of an improved pedestrian/bike shared-use path along Kerper Boulevard and adjacent to the existing 16th Street Peosta Channel bridge to Chaplain Schmitt Island and strategically plan a roundabout at Captain Sheehy Drive on Chaplain Schmitt Island.

Small Business Grant Administration (page 259) - This project (\$60,000) provides \$5,000 grants to eligible business owners for eligible costs to support and expand their business. The Small Business Grant program began in 2019, which is related to the Low-to-Moderate-Income Small Business Grants Program. The City currently has a contract with the Fountain of Youth to administer the program.

Green Space HMD (page 262) - This project (\$300,000) funds green space in the area north of the Intermodal Parking Ramp and west of the Intermodal Center, per the Historic Millwork District Master Plan. These funds will support 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 263) - This project (\$750,000) aims to accelerate the creation of affordable downtown housing options by creating a more flexible program for projects that propose the rehabilitation of more than one building and a minimum of 4 units. The City Council has prioritized the revitalization of the Central Avenue Corridor, and the Comprehensive Plan calls for encouraging multi-family development near jobs/walkable and mixed-use areas. The program is

currently proposed 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 cannot discriminate based on the tenant's source of income.

Greater Downtown Housing Creation Grant Program (page 258) - This project (\$2,000,000) provides grants and loans for rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds are used to capitalize the pool of funds for these grants. The program provides grants of \$10,000 for each new housing unit created in the District. The program creates affordable, quality rental housing units for our workforce in areas well-served by public transit. All projects must commit to accepting all sources of income for otherwise eligible tenants. Potential projects identified at this time are: 1195 Central (14 units); 1700 Block of Central (34 units); 3000 Jackson (75 units); 799 Main (36 units); 801 Jackson (113 units). In addition, we typically receive requests for 5-6 smaller projects (10-20 units) annually. Providing housing incentives is a high priority of the City Council.

Washington Neighborhood Home Purchase Program (page 274) - This project (\$287,500) 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 from the Greater Downtown TIF (GDTIF) funds. The primary purpose is to complement homebuyer programs by providing loans to low-to-moderate income homeowners and buyers in the Washington Neighborhood. Homebuyer loans are offered on a sliding scale. Households earning less than 30% of median income (MI) are eligible for \$25,000; less than 50% MI are eligible for \$20,000; less than 80% MI are eligible for \$15,000. All loans are 0% interest and have a monthly payment of \$60 per month until paid in full or it is no longer their principal place of residence. Homeowners are eligible for up to \$25,000 for the rehabilitation of their property. The new boundaries are 11th Street to 32nd Street and Elm Street to Central Avenue.

Downtown ADA Assistance (page 278) - This project (\$150,000) funds the City of Dubuque Downtown Urban Renewal District ADA Assistance Program. The program supports 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, cafes, 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.

ADA Compliance and Facilities Management Consulting (page 255) - This project (\$100,000) is for consulting services related to ADA Compliance Phase II and further implementation of the City's ADA compliance application, called InVision Facilities Management. In Phase I, we were able to have the floor plans of 2 city buildings added to InVision Facilities Management, as well as buildings and pavilions located in parks. In the second phase, we will add additional building footprints and work with a consultant to fully implement the application and possibly tie it into GIS software. The funding for this phase is spread out over three years. This project is listed in the City Council's Goals & Priorities Management Agenda, under ADA Compliance Funding Phase II and InVision Facility Management Software Implementation.

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 272) - This project (\$526,239) 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 272) - This project (\$1,382,267) 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 272) - This project (\$1,751,473) provides for acquisition activities where the City may purchase abandoned, derelict buildings and houses; or it may purchase housing subject to mortgage foreclosure actions in order to secure City funds previously loaned as part of rehabilitation activities or other housing to accomplish the goals. Certain improvements will be made to the properties in order to make them marketable for resale. In this manner, neighborhood conditions are improved, dwellings are resold to responsible owners and City dollars are returned to the revolving fund.

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 272) - This project (\$604,544) 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 (0.41% 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 (\$449,015); Street Lighting and Traffic Signal Knockdown insurance reimbursements (\$50,000); Dubuque County contribution for new public safety software (\$1,500,000); Canadian Pacific Kansas City Southern (CPKC) Railroad contribution for 14th Street Overpass project (\$1,000,000); and IDOT reimbursement for the Pavement Marking program (\$125,000).

Special Assessments (0.16% of Total CIP)

Special Assessments represent that portion of street and sanitary sewer improvement projects anticipated to be assessed to benefiting property owners. The \$580,000 amount breaks down: (a) \$370,000 for sanitary sewer special assessments, and (b) \$210,000 for sidewalk lien special assessments.

Cable TV (0.01% of Total CIP)

It is anticipated that Cable TV funds will be used in the five-year CIP of \$26,240 for computer replacements.

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
POLICE DEPARTMENT									
Public Safety									
	Public Safety Software	General Fund, Dubuque County	\$ 3,000,000	\$ —	\$ —	\$ —	\$ —	\$ 3,000,000	1
FIRE DEPARTMENT									
Public Safety									
	HVAC Replacement at Fire Headquarters 11 West 9th Street	G.O. Debt (Sales Tax Fund 20%)	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	2
	Implement Mechanical & Electrical System Design Study Recommendations	G.O. Debt (Sales Tax Fund 20%)	\$ 27,900	\$ —	\$ —	\$ —	\$ —	\$ 27,900	4
	Bunk Room Remodel	G.O. Debt (Sales Tax Fund 20%)	\$ 550,000	\$ 225,000	\$ 370,000	\$ 250,000	\$ —	\$ 1,395,000	5
	Administration Office Update	G.O. Debt (Sales Tax Fund 20%)	\$ 250,000	\$ —	\$ —	\$ —	\$ —	\$ 250,000	7
	Outdoor Warning Siren Repair/Replace	G.O. Debt (Sales Tax Fund 20%)	\$ 52,020	\$ 53,060	\$ 54,000	\$ —	\$ —	\$ 159,080	8
	Fire Station Expansion	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ —	\$ —	\$ 976,700	\$ 3,797,000	\$ 4,773,700	9
	Zoll Cardiac Monitors	G.O. Debt (Sales Tax Fund 20%)	\$ 300,000	\$ —	\$ —	\$ —	\$ —	\$ 300,000	11
	Tuck Pointing, Sealing, and Exterior Maintenance at all Fire Stations	G.O. Debt (Sales Tax Fund 20%)	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	12
	Station 6 Roof Replacement & Stairwell Addition Project	G.O. Debt (Sales Tax Fund 20%)	\$ 193,000	\$ —	\$ —	\$ —	\$ —	\$ 193,000	13
	Training Burn Tower Improvements - County Training Facility	G.O. Debt (Sales Tax Fund 20%)	\$ 466,676	\$ —	\$ —	\$ —	\$ —	\$ 466,676	14
	Wireless Headsets - Hearing Protection for Fire Department	G.O. Debt (Sales Tax Fund 20%)	\$ 53,822	\$ —	\$ —	\$ —	\$ —	\$ 53,822	16
	Fire Station Generators	G.O. Debt (Sales Tax Fund 20%)	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	17
	Community AED Implementation	G.O. Debt (Sales Tax Fund 20%)	\$ 33,500	\$ —	\$ —	\$ —	\$ —	\$ 33,500	18
	Fire Boat Replacement	G.O. Debt (Sales Tax Fund 20%)	\$ 340,000	\$ —	\$ —	\$ —	\$ —	\$ 340,000	19
	2026 Fire Engine Replacement 1907	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ 700,000	\$ —	\$ —	\$ —	\$ 700,000	20
	2026 Ambulance Replacement (1914)	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ 400,000	\$ —	\$ —	\$ —	\$ 400,000	21

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
FIRE DEPARTMENT									
Public Safety									
	2027 Fire Engine Replacement (1905)	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ —	\$ 750,000	\$ —	\$ —	\$ 750,000	22
	Portable Radio Replacements	G.O. Debt (Sales Tax Fund 20%)	\$ 90,000	\$ 95,000	\$ —	\$ —	\$ —	\$ 185,000	23
LEISURE SERVICES									
PARK DIVISION									
Culture and Recreation									
All Parks									
	Low/Mod Income Park Improvements	CDBG	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	24
AY McDonald Park									
	Pavilion Installation	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 200,000	\$ 200,000	25
Comiskey Park									
	Reimagine Comiskey	G.O. Debt (GDTIF)	\$ —	\$ 1,697,000	\$ —	\$ —	\$ 1,720,000	\$ 3,417,000	26
Eagle Point Park									
	Replace Water Lines	Water Construction Fund	\$ —	\$ —	\$ —	\$ 50,000	\$ —	\$ 50,000	27
	Riverfront Pavilion Restoration	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 118,000	\$ 118,000	28
Ham House									
	Ham House Improvements	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 75,000	\$ 75,000	29
Murphy Park									
	Bennett Pavilion Roof Replacement	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 165,000	\$ 165,000	30
Pebble Cove Park									
	Park Development	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 295,000	\$ 295,000	31
Storybook Zoo									
	Storybook Zoo Playground Equipment	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 165,000	\$ 165,000	32
General Park Maintenance									
	Industrial Center Native Plantings	Dubuque Industrial Center TIF, G.O. Debt	\$ 20,000	\$ 30,000	\$ —	\$ —	\$ —	\$ 50,000	33
	Washington Community Gateway	Greater Downtown TIF	\$ 15,000	\$ 99,000	\$ —	\$ —	\$ —	\$ 114,000	34
	Second Dog Park Planning	DICW TIF	\$ —	\$ —	\$ —	\$ —	\$ 60,000	\$ 60,000	35
	Bunker Building Remediation	Sales Tax Fund (20%)	\$ 400,000	\$ —	\$ —	\$ —	\$ —	\$ 400,000	36

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
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	\$ 8,972,000	\$ 23,454,000	37
	Boiler Replacement	Greater Downtown TIF	\$ —	\$ —	\$ —	\$ —	\$ 410,000	\$ 410,000	38
LEISURE SERVICES									
RECREATION DIVISION									
Culture and Recreation									
Swimming Pools									
	Sutton Pool - Operational Projects	Sales Tax Fund (20%)	\$ 65,000	\$ —	\$ —	\$ —	\$ —	\$ 65,000	39
Bunker Hill Golf Course									
	Construct Cart Paths	Golf Fees	\$ —	\$ 10,000	\$ —	\$ 10,000	\$ —	\$ 20,000	40
	Tee Improvements	Golf Fees	\$ —	\$ 10,000	\$ —	\$ 10,000	\$ —	\$ 20,000	41
	Material Storage Renovation	Golf Fees	\$ —	\$ 15,000	\$ —	\$ —	\$ —	\$ 15,000	42
	Bunker Tree Removal & Replacement	Golf Fees	\$ 10,000	\$ —	\$ —	\$ —	\$ —	\$ 10,000	43
Port of Dubuque Marina									
	Port of Dubuque Flood Wall Dubuque Welcome Sign	Greater Downtown TIF	\$ —	\$ 33,000	\$ —	\$ —	\$ —	\$ 33,000	44
LEISURE SERVICES									
CONFERENCE CENTER									
General Government									
	Replace Carpet	Greater Downtown TIF	\$ —	\$ —	\$ —	\$ —	\$ 65,000	\$ 65,000	45
	Roof Restoration	Greater Downtown TIF, DRA Distribution	\$ 77,000	\$ —	\$ —	\$ —	\$ 1,350,000	\$ 1,427,000	46
	Parking Island and Venue Landscape Renovations	DRA Distribution, Greater Downtown TIF	\$ —	\$ 39,500	\$ 9,000	\$ —	\$ —	\$ 48,500	47
	Replace Clouds	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 98,000	\$ 98,000	48
	Dishwasher and Water Softener Replacement	Greater Downtown TIF	\$ —	\$ —	\$ 181,000	\$ —	\$ —	\$ 181,000	49
	Public Restroom Remodels	Greater Downtown TIF	\$ 385,000	\$ 385,000	\$ —	\$ —	\$ —	\$ 770,000	50
	Replace Fabric Wall Covering	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 77,000	\$ 77,000	51

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
LEISURE SERVICES									
ICE CENTER									
Culture and Recreation									
	Locker Room Ventilation Replacement	DRA Distribution	\$ —	\$ 396,375	\$ —	\$ —	\$ —	\$ 396,375	52
	TPO Roof Replacement	DRA Distribution	\$ —	\$ —	\$ —	\$ —	\$ 181,125	\$ 181,125	53
	New Northwest Corner Service Bar	DRA Distribution	\$ —	\$ —	\$ —	\$ 241,500	\$ —	\$ 241,500	54
WATER DEPARTMENT									
Business Type									
	Water Meter Replacement Program	Water Construction Fund	\$ 406,600	\$ 406,600	\$ 137,550	\$ 130,950	\$ 130,950	\$ 1,212,650	55
	Water Main Upgrades during Street General Repairs	Water Construction Fund	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ 40,000	56
	Fire Hydrant Assembly Relocation/ Replacement for the Sidewalk Program	Water Construction Fund	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ 40,000	57
	Water Main Replacement Consent	Water Construction Fund	\$ 212,000	\$ 99,000	\$ —	\$ 660,000	\$ —	\$ 971,000	58
	Public Lead Line Water Main Replacement	State Revolving Fund Loan	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	59
	Wells, Well Field, & Well Transmission Piping Repair and Rehabilitation Program	Water Construction Fund	\$ —	\$ 110,500	\$ 110,500	\$ 165,000	\$ 150,000	\$ 536,000	60
	Water Distribution Master Plan	Water Construction Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	61
	SCADA & Comms Improvements	State Revolving Fund Loan	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	62
	Generators-Park Hill & Mt. Carmel	Water Construction Fund	\$ —	\$ 175,000	\$ —	\$ —	\$ —	\$ 175,000	63
	Water Main Replacements - Streets	Water Construction Fund	\$ —	\$ 540,000	\$ —	\$ —	\$ —	\$ 540,000	58
	Private Lead Line Replacement	State Revolving Fund Loan	\$ 467,850	\$ —	\$ —	\$ —	\$ —	\$ 467,850	65
	Water Treatment Boiler Replacements	Water Construction Fund	\$ 225,000	\$ —	\$ —	\$ —	\$ —	\$ 225,000	66
	Water Treatment Plant Roof Replacement	Water Construction Fund	\$ —	\$ 21,750	\$ —	\$ 116,200	\$ 443,000	\$ 580,950	67
	Third Pressure Zone Connection (Tanzanite Drive to Olympic Heights)	State Revolving Fund Loan	\$ —	\$ —	\$ 2,000,000	\$ —	\$ —	\$ 2,000,000	68
	Source Water PFAS Reduction Project	State Revolving Fund Loan	\$ 2,300,000	\$ 750,000	\$ —	\$ —	\$ —	\$ 3,050,000	69
	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	State Revolving Fund Loan	\$ —	\$ —	\$ 1,750,000	\$ 1,750,000	\$ 3,000,000	\$ 6,500,000	70

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
WATER DEPARTMENT									
Business Type									
	Cla-Val Link2Valves Maintenance Program for Water Distributions Specialty Valves	Water Construction Fund	\$ —	\$ 29,887	\$ —	\$ —	\$ —	\$ 29,887	71
	Creek Crossing Restoration	Water Construction Fund	\$ —	\$ —	\$ —	\$ 134,230	\$ —	\$ 134,230	72
	Leak Detection Correlator Replacement	Water Construction Fund	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ 25,000	73
	Maintenance of Public Water Mains During Stone Retaining Wall Repair	Water Construction Fund	\$ 20,000	\$ —	\$ 20,000	\$ —	\$ 20,000	\$ 60,000	74
	Southwest Arterial Water Main Extension - Highway 20 to English Mill Pump Station	State Revolving Fund Loan	\$ 1,618,527	\$ —	\$ —	\$ —	\$ —	\$ 1,618,527	75
	Vehicle 4904 Utility Truck with Crane Replacement	Water Construction Fund	\$ —	\$ —	\$ —	\$ 90,000	\$ —	\$ 90,000	76
	Vehicle 4907 Truck with Tommy Gate and Snow Plow Replacement	Water Construction Fund	\$ —	\$ —	\$ —	\$ 85,000	\$ —	\$ 85,000	77
	Vehicle 4911 Tandem Dump Truck Replacement	Water Construction Fund	\$ 174,000	\$ —	\$ —	\$ —	\$ —	\$ 174,000	78
	Water Main Relocation for Sanitary Sewer Manhole Project	Water Construction Fund	\$ —	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000	79
	Water Storage Maintenance Program	Water Construction Fund	\$ —	\$ —	\$ 1,204,000	\$ 296,000	\$ 1,000,000	\$ 2,500,000	80
WATER & RESOURCE RECOVERY CENTER									
Business Type									
	Lift Station SCADA Upgrades	Sanitary Sewer Construction Fund	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 250,000	81
	Bar Screen Replacement	State Revolving Fund Loan	\$ 300,000	\$ —	\$ —	\$ —	\$ —	\$ 300,000	82
	HVAC Replacement	Sanitary Sewer Construction Fund	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 500,000	83
	BOD Capacity Upgrades	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ —	\$ 1,150,000	\$ 1,150,000	84
	W&RRC Facility Management Plan Update	Sanitary Sewer Construction Fund	\$ 315,000	\$ —	\$ —	\$ —	\$ —	\$ 315,000	86
	High Strength Waste Receiving and Storage	State Revolving Fund Loan	\$ 6,211,100	\$ —	\$ —	\$ —	\$ —	\$ 6,211,100	87
	Industrial Controls Upgrade	State Revolving Fund Loan, Sanitary Sewer Construction Fund	\$ 1,100,000	\$ 900,000	\$ 1,000,000	\$ —	\$ —	\$ 3,000,000	88

**City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029**

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
AIRPORT									
Public Works									
	Reconstruct Taxiway A	FAA Discretionary Funds, FAA Entitlement, G.O. Debt (Sales Tax Fund 20%)	\$ 5,003,856	\$ 8,181,480	\$ 7,548,346	\$ 1,784,380	\$ —	\$ 22,518,062	89
	Terminal Building Modification	FAA BIL, Airport American Rescue Plan Act	\$ 5,000,000	\$ —	\$ —	\$ —	\$ —	\$ 5,000,000	90
	Terminal Building Exit Lane Modification	Airport American Rescue Plan Act Funds, CSVI Funds, CFC Funds	\$ 300,000	\$ —	\$ —	\$ —	\$ —	\$ 300,000	91
	Update Airport Pavement Management System (APMS) (formerly Pavement Condition Study) (PCN)	FAA Discretionary, DRA Distribution	\$ —	\$ —	\$ 100,000	\$ —	\$ —	\$ 100,000	92
	Westside Airfield Development (Environmental)	FAA Discretionary Funds, Sales Tax Fund 20%	\$ —	\$ —	\$ —	\$ 100,000	\$ —	\$ 100,000	93
	Taxiway D Extension	FAA Discretionary Funds, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 2,940,000	\$ —	\$ 2,940,000	94
	Asphalt Pavement Repair	Sales Tax Fund (20%), State Grant	\$ —	\$ 475,000	\$ —	\$ 475,000	\$ —	\$ 950,000	95
	Corporate Hangar Facilities Maintenance	DRA Distribution	\$ —	\$ —	\$ 80,000	\$ —	\$ 40,000	\$ 120,000	96
	Taxiway J Improvements	FAA Entitlement Funds, FAA Discretionary Funds, Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 175,000	\$ 3,645,600	\$ 3,820,600	97
	Reconstruct General Aviation Apron	FAA BIL, Sales Tax Fund (20%)	\$—	\$2,000,000	\$—	\$—	\$—	\$ 2,000,000	98
	Extend Runway 18/36	FAA Discretionary Funds, Sales Tax Fund (20%)	\$—	\$—	\$—	\$645,000	\$—	\$ 645,000	99
PUBLIC WORKS									
Public Works									
	Asphalt Milling Program	Sales Tax Fund (30%)	\$ 99,530	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 299,530	100
	Curb Ramp Program	Sales Tax Fund (30%)	\$ 750,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,750,000	101
	Curb Replacement Program	Sales Tax Fund (30%)	\$ 50,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 200,000	102
	Concrete Street Section Repair Program	Sales Tax Fund (30%)	\$ 50,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 200,000	103
	Street Sign and Post Replacement	Sales Tax Fund (30%)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	104
	Floodwall Post-Flood Repair Program	Sales Tax Fund (30%)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	105
	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 560,000	\$ 866,000	\$ 1,426,000	106
	44,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	\$ 200,000	\$ 205,000	\$ 210,000	\$ 215,000	\$ 220,000	\$ 1,050,000	107

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
PUBLIC WORKS									
Public Works									
	Mechanical Sweeper Replacement Project	Sales Tax Fund (30%)	\$ —	\$ —	\$ 230,000	\$ —	\$ —	\$ 230,000	108
	Hawthorne Street Boat Ramp Repair	Sales Tax Fund (30%)	\$ —	\$ —	\$ 50,000	\$ 325,000	\$ —	\$ 375,000	109
	Backhoe Loader Purchase	Sales Tax Fund (30%)	\$ —	\$ 103,000	\$ —	\$ —	\$ —	\$ 103,000	110
	Municipal Service Center Vehicle Access Doors Replacement Project	Sales Tax Fund (30%)	\$ 78,019	\$ —	\$ —	\$ —	\$ —	\$ 78,019	111
	Wheel Loader Purchase	Sales Tax Fund (30%)	\$ —	\$ —	\$ 256,000	\$ 253,000	\$ —	\$ 509,000	112
	Vehicle Fuel Island Rehabilitation	Garage Service Fund, Sales Tax Fund (30%)	\$ —	\$ 80,000	\$ —	\$ —	\$ —	\$ 80,000	113
	Sign Truck, Crane, Welder Replacement Project	Sales Tax Fund (30%)	\$ —	\$ —	\$ 275,000	\$ —	\$ —	\$ 275,000	114
	Aerial Bucket Truck Replacement #3230	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ —	\$ 318,000	\$ 318,000	115
	Combination Jet/Vac Sewer Maintenance Truck Replacement	Sanitary Sewer Construction Fund, Stormwater Construction Fund	\$ 405,000	\$ 45,000	\$ —	\$ —	\$ —	\$ 450,000	116
PUBLIC WORKS									
Business Type									
	Sanitary Sewer Root Foaming	Sanitary Sewer Construction Fund	\$ 50,000	\$ 50,000	\$ 38,768	\$ 39,737	\$ 40,731	\$ 219,236	117
	Solid Waste Collection Vehicles	Refuse Collection Fund, Sales Tax Fund (20%), G.O. Debt (Refuse)	\$ 1,113,843	\$ 585,840	\$ 440,750	\$ 451,500	\$ 814,614	\$ 3,406,547	118
	Heavy Vehicle Maintenance Lift Replacement Project	Garage Service Fund	\$ 160,186	\$ —	\$ —	\$ —	\$ —	\$ 160,186	119
	Landfill Gas Field Well Leachate Pump	DMASWA Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ —	\$ 100,000	120
	Landfill Cell 9 Abutment Phase 2	DMASWA Fund	\$ —	\$ 100,000	\$ 1,000,000	\$ —	\$ —	\$ 1,100,000	121
	Landfill Weed Tractor Replacement 3457	DMASWA Fund	\$ 95,000	\$ —	\$ —	\$ —	\$ —	\$ 95,000	122
	Landfill Wheel Loader Replacement	DMASWA Fund	\$ —	\$ 434,637	\$ —	\$ —	\$ —	\$ 434,637	123
	Landfill Dozer Rebuild	DMASWA Fund	\$ 187,500	\$ —	\$ —	\$ —	\$ —	\$ 187,500	124
	Landfill Compactor Rebuild 3471	DMASWA Fund	\$ —	\$ —	\$ 450,000	\$ —	\$ —	\$ 450,000	125
	Landfill Gas System Air Compressor	DMASWA Fund	\$ —	\$ 25,394	\$ —	\$ —	\$ —	\$ 25,394	126
	Landfill Alternative Energy Project	DMASWA Fund	\$ —	\$ —	\$ —	\$ 50,000	\$ —	\$ 50,000	127
	Landfill - Permit Renewal Project	DMASWA Fund	\$ —	\$ —	\$ 55,204	\$ —	\$ —	\$ 55,204	128
	Landfill Organics Management Project	DMASWA Fund	\$ —	\$ 75,000	\$ —	\$ —	\$ —	\$ 75,000	129
	Landfill Plan Updates Project	DMASWA Fund	\$ —	\$ —	\$ —	\$ 27,061	\$ —	\$ 27,061	130

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
PUBLIC WORKS									
Business Type									
	Landfill Title V (Emission) Permit Renewal Project	DMASWA Fund	\$ —	\$ 20,000	\$ —	\$ —	\$ —	\$ 20,000	131
	Landfill Waste Minimization Grant Project	DMASWA Fund	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000	132
	Landfill Website Redesign Project	DMASWA Fund	\$ —	\$ —	\$ 20,000	\$ —	\$ —	\$ 20,000	133
	Landfill Cell 10 Permitting Project	DMASWA Fund	\$ 400,000	\$ —	\$ —	\$ —	\$ —	\$ 400,000	134
	Landfill Detention Basin Cleanout Project	DMASWA Fund	\$ 25,000	\$ 25,000	\$ —	\$ —	\$ —	\$ 50,000	135
	Landfill Tarpomatic Replacement Project	DMASWA Fund	\$ 70,000	\$ —	\$ —	\$ —	\$ —	\$ 70,000	136
	Landfill Half Ton Truck Replacement Project	DMASWA Fund	\$ —	\$ —	\$ 50,000	\$ —	\$ —	\$ 50,000	137
	Landfill UTV Replacement Project	DMASWA Fund	\$ 30,000	\$ —	\$ —	\$ —	\$ —	\$ 30,000	138
	Landfill Batwing Replacement Project	DMASWA Fund	\$ —	\$ —	\$ 34,869	\$ —	\$ —	\$ 34,869	139
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	General								
	Sanitary Sewer Extensions to Existing Developments	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ —	\$ —	\$ 925,000	\$ 925,000	164
	Sanitary Sewer Extensions - Existing Development, Pre-annexation and Annexation Agreements	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ —	\$ 1,000,000	\$ 1,000,000	165
	Dubuque Industrial Center Crossroads Sanitary Sewer Extension	Sanitary Sewer Construction Fund	\$ —	\$ 230,000	\$ —	\$ —	\$ —	\$ 230,000	166
	Dubuque Industrial Center Chavenelle, Sewer Extension to Pennsylvania	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ —	\$ 234,989	\$ —	\$ 234,989	167
	General Sanitary Sewer Replacement	Sanitary Sewer Construction Fund	\$ 250,000	\$ 260,000	\$ 270,000	\$ 350,000	\$ 445,800	\$ 1,575,800	168
	Sanitary Sewer Lining Program	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ —	\$ 195,234	\$ 436,791	\$ 632,025	169
	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	Sanitary Sewer Construction Fund	\$ 200,000	\$ 100,000	\$ —	\$ 280,000	\$ 401,250	\$ 981,250	170
	Manhole Replacement / Rehabilitation Program (Consent Decree)	Sanitary Sewer Construction Fund	\$ 100,000	\$ 105,000	\$ 105,000	\$ 150,000	\$ 168,590	\$ 628,590	171

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Reconstruction								
	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ —	\$ —	\$ —	22,279	\$ 165,500	\$ 187,779	172
	Outfall Manhole Reconstruction	State Revolving Fund Loan	\$ —	\$ 635,000	\$ —	\$ —	\$ —	\$ 635,000	173
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	State Revolving Fund Loan	\$ 2,100,000	\$ 2,750,000	\$ —	\$ —	\$ —	\$ 4,850,000	174
	Hempstead Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$ —	\$ 17,000	\$ 441,803	\$ —	\$ —	\$ 458,803	176
	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ —	\$ —	\$ 481,115	\$ —	\$ —	\$ 481,115	177
	Abbott & Cottage Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ —	\$ —	\$ —	23,340	\$ 299,024	\$ 322,364	178
	Harvard St Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ —	\$ 20,000	\$ 244,310	\$ —	\$ —	\$ 264,310	179
	Brunswick Sanitary Sewer	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ 10,000	\$ 119,000	\$ —	\$ 129,000	180
	King Street Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ 10,000	\$ 167,571	\$ —	\$ 177,571	181
	Old Mill Road Lift Station & Force Main	State Revolving Fund Loan, Sanitary Sewer Construction Fund	\$ 10,102,800	\$ 11,176,900	\$ 2,019,469	\$ —	\$ —	\$ 23,299,169	182
	Catfish Creek Sewershed Interceptor Sewer Improvements	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ —	\$ 700,000	\$ 4,937,212	\$ 8,240,000	\$ —	\$ 13,877,212	183
	Auburn & Custer Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	185
	Southgate Sanitary Sewer Reconstruction	Sanitary Sewer Construction Fund	\$ 205,000	\$ —	\$ —	\$ —	\$ —	\$ 205,000	186
	South West Arterial Interchange Sewer Extension	Sanitary Sewer Construction Fund, State Revolving Loan Fund	\$ —	\$ —	\$ 200,000	\$ 2,363,076	\$ 2,266,762	\$ 4,829,838	187
	Schmitt Island Sanitary Improvements	Sanitary Sewer Construction Fund	\$ 2,640,000	\$ —	\$ —	\$ —	\$ —	\$ 2,640,000	188

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
General Storm Sewer Projects									
	Storm Sewer General Replacements	Stormwater Construction Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 105,000	\$ 505,000	140
	Storm Sewer Improvements/Extensions	Stormwater Construction Fund	\$ 61,000	\$ 62,000	\$ 62,000	\$ 63,000	\$ 63,000	\$ 311,000	141
	Stormwater Infiltration & Inflow Elimination Program	Stormwater Construction Fund	\$ 52,500	\$ 55,000	\$ 57,700	\$ 60,400	\$ 64,100	\$ 289,700	142
	Storm Sewer Outlet Repairs	Stormwater Construction Fund	\$ 46,000	\$ 47,700	\$ 49,400	\$ 51,100	\$ 52,800	\$ 247,000	143
	Catch Basin Reconstruction	Stormwater Construction Fund	\$ 54,000	\$ 55,000	\$ 55,000	\$ 56,000	\$ 56,000	\$ 276,000	144
	Drain Tile Program	Stormwater Construction Fund	\$ —	\$ —	\$ 100,000	\$ 104,000	\$ 116,000	\$ 320,000	145
Bee Branch Watershed Projects									
	Bee Branch Creek Gate & Pump Replacement	Federal Grant, State Revolving Fund Loan	\$ 4,145,948	\$ 9,081,932	\$ 3,611,111	\$ —	\$ —	\$ 16,838,991	146
	Flood Control Maintenance Facility	Sales Tax Increment	\$ 225,000	\$ —	\$ —	\$ 3,556,000	\$ —	\$ 3,781,000	147
	North End Storm Sewer Improvements	Stormwater Construction Fund, Sales Tax Increment	\$ —	\$ —	\$ —	\$ 180,000	\$ 470,000	\$ 650,000	148
Specific Storm Sewer Projects									
	Windsor Storm Extension (Buena Vista to Strauss)	Stormwater Construction Fund	\$ —	\$ —	\$ 136,000	\$ —	\$ —	\$ 136,000	149
	University Ave Storm Sewer	Stormwater Construction Fund	\$ —	\$ —	\$ 175,000	\$ —	\$ —	\$ 175,000	150
	NW Arterial Detention Basin Improvements	Stormwater Construction Fund	\$ —	\$ —	\$ 5,000	\$ 247,000	\$ —	\$ 252,000	151
	Bies Drive Storm Sewer (Street Program)	Stormwater Construction Fund	\$ —	\$ —	\$ 98,000	\$ —	\$ —	\$ 98,000	152
	Cedar Cross Road Storm Sewer Construction	Stormwater Construction Fund	\$ —	\$ —	\$ 292,000	\$ —	\$ —	\$ 292,000	153
	Century Drive Storm Sewer Reconstruction	Stormwater Construction Fund	\$ —	\$ —	\$ 242,500	\$ —	\$ —	\$ 242,500	154

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	Embassy West Storm Sewer Improvements	Stormwater Construction Fund	\$ —	\$ 153,000	\$ —	\$ —	\$ —	\$ 153,000	155
	24th St Pervious Paver Stabilization	Stormwater Construction Fund	\$ 90,000	\$ —	\$ —	\$ —	\$ —	\$ 90,000	156
	Auburn & Custer Storm Sewer Reconstruction	Stormwater Construction Fund	\$ 287,500	\$ —	\$ —	\$ —	\$ —	\$ 287,500	157
	Rockdale Road Storm Sewer Extension (Street Program)	Stormwater Construction Fund	\$ —	\$ 10,000	\$ 80,000	\$ —	\$ —	\$ 90,000	158
	Sylvan Dr Storm Sewer Extension	Stormwater Construction Fund	\$ —	\$ —	\$ 6,000	\$ 56,800	\$ —	\$ 62,800	159
	Bennett Street Storm Sewer Improvements (Street Program)	Stormwater Construction Fund	\$ —	\$ —	\$ 62,500	\$ —	\$ —	\$ 62,500	160
	Trygg Storm Sewer Extension Project	Stormwater Construction Fund	\$ —	\$ —	\$ —	\$ 312,500	\$ —	\$ 312,500	161
	Cater Road and Westmore Storm Sewer Extension	Stormwater Construction Fund	\$ —	\$ —	\$ —	\$ 159,000	\$ —	\$ 159,000	162
	Loras & Locust Intersection Reconstruction (Storm Sewer)	Stormwater Construction Fund	\$ —	\$ 84,000	\$ —	\$ —	\$ —	\$ 84,000	163
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
Street Related Improvements									
	Pavement Marking Project	Sales Tax Fund (30%), IDOT	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	189
	Pavement Management Program	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ —	\$ 55,000	\$ 55,000	190
	Street Construction General Repairs	Sales Tax Fund (30%)	\$ 130,000	\$ 120,000	\$ 130,000	\$ 135,000	\$ 140,000	\$ 655,000	191
	East - West Corridor Capacity Improvements	Sales Tax Fund (30%), Greater Downtown TIF	\$ —	\$ —	\$ —	\$ —	\$ 250,000	\$ 250,000	192
	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	Sales Tax Fund (30%)	\$ 700,000	\$ —	\$ —	\$ —	\$ —	\$ 700,000	194
	Pavement Preservation Joint Sealing	Sales Tax Fund (30%)	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ 25,000	194
	7th Street Extension to Pine Street	Sales Tax Fund (30%)	\$ —	\$ —	\$ 400,000	\$ 700,000	\$ —	\$ 1,100,000	196
	Traffic and Pedestrian Crossing Warning Devices	Sales Tax Fund (30%)	\$ —	\$ —	\$ 31,000	\$ —	\$ 36,000	\$ 67,000	197

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Dubuque Industrial Center McFadden Farm - South Heacock Road Construction	DICW TIF, State Grant, G.O. Debt (DICW)	\$ 4,647,776	\$ —	\$ —	\$ —	\$ —	\$ 4,647,776	198
	14th St Overpass	Greater Downtown TIF, Sales Tax Fund (30%), Federal Grant, DMATS STBG, Private Participant	\$ 100,000	\$33,153,635	\$ 4,952,462	\$ 913,903	\$ 100,000	\$ 39,220,000	199
	Auburn and Custer Pavement	Sales Tax Fund (30%)	\$ 500,000	\$ —	\$ —	\$ —	\$ —	\$ 500,000	200
	Wildwood Drive Bridge Replacement	Sales Tax Fund (30%)	\$ 75,000	\$ 400,000	\$ —	\$ —	\$ —	\$ 475,000	202
	US 20 - Northwest Arterial Intersection Operational and Capacity Improvements	DMATS STBG, State ICAAP Grant	\$ —	\$ —	\$ —	\$ 2,097,000	\$ 3,400,000	\$ 5,497,000	203
	Central Avenue Corridor Streetscape Master Plan Implementation Improvements 11th - 22nd Street	Greater Downtown TIF, Sales Tax Fund (30%),	\$ —	\$ —	\$ 211,736	\$ —	\$ 250,000	\$ 461,736	204
	Development Dubuque Industrial Center: Crossroads	DICW TIF, American Rescue Plan Act Funds	\$ 395,000	\$ —	\$ 228,803	\$ 253,184	\$ —	\$ 876,987	206
	Development of McFadden Properties - Grading	G.O. Debt (DICW), DICW TIF	\$ 1,320,000	\$ 5,460,000	\$ 2,163,178	\$ —	\$ —	\$ 8,943,178	207
	Development of Graft Properties	DICW TIF	\$ —	\$ 217,000	\$ 2,000,000	\$ —	\$ —	\$ 2,217,000	208
Sidewalk Related									
	Sidewalk Inspection Program - Assessable	Special Assessments	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 210,000	209
	Sidewalk Program - City-Owned Property	Sales Tax Fund (30%), Road Use Tax Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 450,000	210
	Sidewalk Program Related Curb and Catch Basin Replacements	Sales Tax Fund (30%)	\$ 77,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 277,000	211
	Hillcrest Road Sidewalk	Special Assessments	\$ 20,000	\$ 50,000	\$ —	\$ —	\$ —	\$ 70,000	212
	Brick Paver Maintenance	Sales Tax Fund (30%)	\$ 25,000	\$ —	\$ —	\$ —	\$ —	\$ 25,000	213
	3rd St Overpass Sidewalk Replacement Project	Sales Tax Fund (30%)	\$ 150,000	\$ —	\$ —	\$ —	\$ —	\$ 150,000	214
	Decorative Concrete Maintenance Program	Sales Tax Fund (30%)	\$ —	\$ 250,000	\$ —	\$ —	\$ —	\$ 250,000	215

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Trails/General Maintenance								
	Stone Retaining Walls	Sales Tax Fund (30%)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 130,000	\$ 530,000	216
	Bridge Repairs/Maintenance	Sales Tax Fund (30%)	\$ —	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	217
	Trail Planning	DRA Distribution	\$ —	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000	218
	Bee Branch Creek Trail: 16th to 9th	State Grant, Sales Tax Fund (30%), DRA Distribution, Sales Tax Fund (20%)	\$ 100,000	\$ 250,000	\$ 425,000	\$ —	\$ —	\$ 775,000	219
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
Public Works									
	South Port Redevelopment	Greater Downtown TIF	\$ 20,000	\$ 40,000	\$ —	\$ —	\$ —	\$ 60,000	220
	Port of Dubuque - Security Cameras	DRA Distribution	\$ —	\$ —	\$ 20,000	\$ —	\$ —	\$ 20,000	221
	Speed Shields	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ —	\$ 49,000	\$ 49,000	222
	ABC Supply Building Deconstruction	G.O. Debt (GDTIF)	\$ 457,000	\$ —	\$ —	\$ —	\$ —	\$ 457,000	223
	Iowa Amphitheater on Schmitt Island	State Grant, G.O. Debt (GDTIF)	\$ 3,285,000	\$ 5,499,961	\$ —	\$ —	\$ —	\$ 8,784,961	224
	Incremental Development and Small Business Storefront Establishment Coaching	Greater Downtown TIF	\$ 150,000	\$ —	\$ —	\$ —	\$ —	\$ 150,000	225
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Street Light Replacement and New Installation	Sales Tax Fund (30%), Greater Downtown TIF	\$ 5,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 185,000	227
	Signalization Program	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	228
	Traffic Signal Mastarm Retrofit	Sales Tax Fund (30%)	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000	229
	Traffic Signal Interconnect Conduit Replacement	Sales Tax Fund (30%)	\$ —	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000	230

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Traffic Signal Controller Replacement	Sales Tax Fund (30%)	\$ 25,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 190,000	231
	Street Lighting and Traffic Signal Knockdown/Insurance	Insurance Reimbursements, Sales Tax Fund (30%)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	232
	Street Camera Installation	Sales Tax Fund (30%), Greater Downtown TIF	\$ 75,000	\$ 60,000	\$ 60,000	\$ 110,000	\$ 110,000	\$ 415,000	233
	LED Re-Lamp Schedule	Sales Tax Fund (30%)	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	234
	Traffic Signal Battery Backup	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 110,000	235
	Traffic Signal Intersection Reconstruction	Sales Tax Fund (30%)	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 100,000	\$ 390,000	236
	Surge and Grounding Improvement at Signals	Sales Tax Fund (30%)	\$ —	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000	237
	STREETS Traffic Control Project Phase 1	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	238
	STREETS Traffic Control Project Phase 2	Sales Tax Fund (30%), State ICAAP Grant, DMATS STBG	\$ 2,141,150	\$ 282,350	\$ —	\$ —	\$ —	\$ 2,423,500	239
	Traffic Signal Fiber Optic Network Program	Sales Tax Fund (30%)	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000	240
	ITS Traffic Control Equipment	Sales Tax Fund (30%)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	241
	Traffic Signal Vehicle Detection Conversion	Sales Tax Fund (30%)	\$ —	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 230,000	242
	Grandview Street Light Replacement	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	243
	INET Fiber Replacement Build Out	Sales Tax Fund (30%)	\$ —	\$ 60,000	\$ —	\$ —	\$ —	\$ 60,000	244
	Emergency Preemption Expansion and Upgrades	Sales Tax Fund (30%)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 60,000	245
	Fiber Optic Conduit - Miscellaneous	Sales Tax Fund (30%)	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,000	\$ 50,000	\$ 99,500	246
	Fiber Infrastructure Management System	Sales Tax Fund (30%)	\$ 30,000	\$ 40,000	\$ 50,000	\$ 65,000	\$ —	\$ 185,000	247
	Broadband Acceleration and Universal Access	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 50,000	\$ 75,000	\$ 80,000	\$ 230,000	248

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
ENGINEERING									
FACILITIES MANAGEMENT									
General Government									
	Federal Building Renovation	Greater Downtown TIF, G.O. Debt (GDTIF)	\$ 1,788,725	\$ 3,198,225	\$ —	\$ —	\$ 4,695,000	\$ 9,681,950	249
	City Hall Tuck Pointing Maintenance & Repairs	Greater Downtown TIF	\$ 75,000	\$ —	\$ —	\$ —	\$ —	\$ 75,000	250
	MFC Building Envelope Stabilization	Sales Tax Fund (20%)	\$ 33,000	\$ —	\$ —	\$ —	\$ —	\$ 33,000	251
	City Annex Roof Replacement Project	Greater Downtown TIF	\$ 26,500	\$ —	\$ —	\$ —	\$ —	\$ 26,500	252
	Multicultural Family Center - Ruby Sutton Building HVAC Replacement	Greater Downtown TIF	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ 40,000	253
	Multicultural Family Center - Basement Rehabilitation	Greater Downtown TIF	\$ 30,000	\$ —	\$ —	\$ —	\$ —	\$ 30,000	254
	ADA Compliance and Facilities Management Consulting	Greater Downtown TIF	\$ 50,000	\$ 50,000	\$ —	\$ —	\$ —	\$ 100,000	255
	Old Engine House Building Envelope Stabilization	Sales Tax Fund (20%)	\$ 40,700	\$ —	\$ —	\$ —	\$ —	\$ 40,700	256
	Downtown Bike Lockers	Greater Downtown TIF	\$ 15,000	\$ 15,000	\$ 15,000	\$ —	\$ —	\$ 45,000	257
ECONOMIC DEVELOPMENT									
Community and Economic Development									
	Greater Downtown Housing Creation Grant Program	Greater Downtown TIF	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ —	\$ 2,000,000	258
	Small Business Grant Administration	Greater Downtown TIF	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 60,000	259
	Workforce Development	Land Sales	\$ 371,500	\$ 371,500	\$ 371,500	\$ 371,500	\$ 371,500	\$ 1,857,500	260
	Downtown Rehab Grant Program	Greater Downtown TIF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	261
	Green Space HMD	Greater Downtown TIF	\$ 300,000	\$ —	\$ —	\$ —	\$ —	\$ 300,000	262
	Central Avenue Housing Forgivable Loan	Greater Downtown TIF	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	263
	Low Income Small Business Grant	CDBG	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	264
TRANSPORTATION SERVICES DEPARTMENT									
Transit Division									
Business Type									
	Bus Stop Improvements	Transit Fund, PTIG State Grant	\$ 17,933	\$ 18,232	\$ 39,665	\$ —	\$ —	\$ 75,830	265

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
	Transit Vehicle Replacement	Transit Fund	\$ 949,000	\$ 1,417,596	\$ 915,343	\$ 364,400	\$ 367,608	\$ 4,013,947	266
TRANSPORTATION SERVICES DEPARTMENT									
Parking Division									
Business Type									
	Port of Dubuque Parking Lot Resurfacing	Greater Downtown TIF	\$ 225,000	\$ —	\$ —	\$ —	\$ —	\$ 225,000	267
	Smart Parking System	Greater Downtown TIF, GDTIF G.O. Debt	\$ 1,957,000	\$ 780,000	\$ —	\$ —	\$ —	\$ 2,737,000	268
	Municipal Parking Lot Maintenance	Greater Downtown TIF	\$ 53,000	\$ 55,500	\$ 57,500	\$ 59,500	\$ —	\$ 225,500	269
	Port of Dubuque Ramp - Major Maintenance	Private Participant	\$ 86,282	\$ 88,007	\$ 89,768	\$ 91,563	\$ 93,395	\$ 449,015	270
	Parking Ramp Major Maintenance Repairs	G.O. Debt (GDTIF)	\$ 6,053,000	\$ 1,240,000	\$ 1,317,000	\$ 960,000	\$ 1,032,000	\$ 10,602,000	271
HOUSING AND COMMUNITY DEVELOPMENT									
Community and Economic Development									
	Assistance for Homeownership	Housing TIF, Loan Repayments, Sale Proceeds	\$ 1,380,605	\$ 926,561	\$ 1,002,440	\$ 1,118,099	\$ 715,818	\$ 5,143,523	272
	Washington Neighborhood Home Purchase Program	IFA Trust, IFA Trust Loan Repayments, Greater Downtown TIF	\$ 317,474	\$ 317,474	\$ 317,474	\$ 317,474	\$ 317,474	\$ 1,587,370	274
	Homeowner Rehabilitation Program	RRP Repayments, CDBG	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 725,000	275
	First-Time Home Buyer Program	CDBG	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	276
	Historic Preservation Revolving Loan Fund	UDAG Loan Repayments	\$ 7,000	\$ 7,000	\$ 7,000	\$ —	\$ —	\$ 21,000	277
	Downtown ADA Assistance	Greater Downtown TIF	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	278
	Lead and Healthy Homes Grant	Federal Grant, CDBG	\$ 1,148,500	\$ —	\$ —	\$ —	\$ —	\$ 1,148,500	279
	Healthy Homes Production Grant	Federal Grant	\$ 555,000	\$ 415,400	\$ —	\$ —	\$ —	\$ 970,400	280
	Older Adult Home Modification	Federal Grant	\$ 278,690	\$ —	\$ —	\$ —	\$ —	\$ 278,690	281
	Penn Community Living Home Remodel	CDBG	\$ 41,025	\$ —	\$ —	\$ —	\$ —	\$ 41,025	282
	Acquisition of Land for Emri Apartments	CDBG	\$ 77,527	\$ —	\$ —	\$ —	\$ —	\$ 77,527	283
PLANNING SERVICES									
Community and Economic Development									

City of Dubuque
Recommended Capital Improvement Summary
FY 2025 - FY 2029

PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	PAGE
	Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	\$ 20,000	\$ 10,000	\$ 30,000	\$ 10,000	\$ 30,000	\$ 100,000	284
CITY MANAGER'S OFFICE									
General Government									
	Downtown Urban Renewal Area Non-Profit Weatherization Improvements Assistance	Greater Downtown TIF	\$ 100,000	\$ 50,000	\$ —	\$ —	\$ —	\$ 150,000	285
INFORMATION TECHNOLOGY									
General Government									
	City-Wide Computer and Printer Replacements - General Gov	Sales Tax Fund (20%), DRA Distribution, Sales Tax Fund (30%), Cable TV Fund	\$ 313,553	\$ 571,760	\$ 400,596	\$ 950,454	\$ 1,295,865	\$ 3,532,228	287
	Network Security Risk Assessment	DRA Distribution	\$ —	\$ —	\$ —	\$ 15,000	\$ —	\$ 15,000	288
	Network Switch Replacement	Sales Tax Fund (20%)	\$ 120,000	\$ —	\$ —	\$ —	\$ —	\$ 120,000	289
INFORMATION TECHNOLOGY									
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	\$ 93,708	\$ 72,150	\$ 102,604	\$ 166,959	\$ 46,970	\$ 482,391	286
Grand Total			\$ 88,753,825	\$ 107,070,406	\$ 54,228,354	\$ 50,987,905	\$ 53,220,267	\$ 354,260,757	

STREET CONSTRUCTION RELATED IMPROVEMENTS - OVERVIEW

STREET CONSTRUCTION:

FY 2025

Engineering Department:

Annual Street Construction Program	\$	1,275,000	1
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Engineering Department:

Misc. Street Related Improvements	\$	380,000	
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Engineering Department:

Traffic Safety and Capacity Improvements	\$	2,568,650	
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Public Works:

Street Maintenance & Overlays Program	\$	4,768,754	
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TOTAL - STREET CONSTRUCTION IMPROVEMENTS:

	\$	8,992,404	
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ANNUAL AVERAGE:

1995 - 2025 Average

Engineering Department:

Fiscal Year 1995 - 2024 (Annual Average)	\$	4,134,521	
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Public Works:

Fiscal Year 1995 - 2024 (Annual Average)	\$	2,917,075	
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TOTAL - STREET CONSTRUCTION IMPROVEMENTS:

	\$	7,051,596	
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HISTORICAL AVERAGE:

1990 - 1995 Average

Engineering & Public Works Department:

Historical Five-Year Average - Street Improvements	\$	2,100,000	
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1. Budget number does not include Traffic Signalization Maintenance, Fiber Optic Improvements, Sidewalk, Trail, Retaining Wall, or Miscellaneous Improvements.

POLICY GUIDELINES

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CITY OF DUBUQUE
BUDGET & FISCAL POLICY GUIDELINES
FISCAL YEAR 2025



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 2023. 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, 2024 must be adopted by April 30, 2024. Though House File 718 extended the budget certification date to April 30, Iowa Code chapter 76, relating to the imposition of debt service tax levies, has not been amended. Since the City of Dubuque has a debt service levy, it must adopt and file the budget with the county before April 15 to be effective for the fiscal year beginning July 1 of the same year. If filed April 15 or after, the taxes will not be imposed until the next successive fiscal year.

A. RESIDENT PARTICIPATION

GUIDELINE

To encourage resident participation in the budget process, City Council will hold seven 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/budget (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 using print and digital marketing and presentations.

- **September:** Budget Staff presented at City Life
- **November:** The City Manager hosted an evening public budget input meeting. Participants could attend in person at the City Council Chambers.

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

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

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

B. SERVICE OBJECTIVES AND SERVICE LEVELS

GUIDELINE

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

C. TWO TYPES OF BUDGET DOCUMENTS TO BE PREPARED

GUIDELINE

Two types of budget documents will be prepared for public dissemination. The recommended City operating budget for Fiscal Year 2025 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 2025 Budget. These documents will be available in mid-March.

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 2025 Budget will be a supplementary composite of tables, financial summaries and explanations. It will include the operating and capital budget transmittal messages and the adopted City Council Budget Policy

Guidelines. Through graphs, charts and tables it presents financial summaries which provide an overview of the total operating and capital budgets.

D. ADOPT A BALANCED BUDGET

GUIDELINE

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

E. BALANCE BETWEEN SERVICES AND TAX BURDEN

GUIDELINE

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

F. MAINTENANCE EXISTING LEVEL OF SERVICE

GUIDELINE

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

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

G. IMPROVE PRODUCTIVITY

GUIDELINE

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

H. USE OF VOLUNTEERS

DISCUSSION

To respect residents who must pay taxes, the City must seek to expand resources and supplement service-delivery capacity by continuing to increase direct resident involvement with service delivery. Residents are encouraged to assume tasks previously performed or provided by City government. This may require the City to

change and expand the approach to service delivery by providing organizational skills and training and coordinating staff, office space, meeting space, equipment, supplies and materials rather than directly providing more expensive full-time City staff. Activities in which residents can continue to take an active role include: Airport, Arts & Cultural Affairs, Engineering, Library, Recreation, Parks, Public Works, 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., Airport, Arts & Cultural Affairs, Engineering, Library, Recreation, Parks, Public Works, Five Flags Center, and Police) or (b) service delivery can be adopted by to non-government groups and sponsors -- usually with some corresponding financial support.

I. RESTRICTIONS ON INITIATING NEW SERVICE**GUIDELINE**

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

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

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

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

Bargaining Unit	Contract Expires
Teamsters Local Union No. 120	June 30, 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.

K. THE AFFORDABLE CARE ACT**GUIDELINE**

The Affordable Care Act is a health care law that aims to improve the current health care system by increasing access to health coverage for Americans and introducing new protections for people who have health insurance. The Affordable Care Act (ACA) was signed into law on March 23, 2010. Under the ACA, employers with more than 50 full-time equivalent employees must provide affordable "minimum essential coverage" to full-time equivalent employees. The definition of a full-time equivalent employee under the Affordable Care Act is any employee that works 30 hours per week or more on average over a twelve-month period (1,660 hours or more). There is a twelve-month monitoring period for part-time employees. If a part-time employee meets or exceeds 30 hours per week on average during that twelve-month period, the City must provide health insurance. On July 2, 2013, the Treasury Department announced that it postponed the employer shared responsibility mandate for one year. Based on the initial requirements of the Affordable

Health Care Act, the Fiscal Year 2014 budget provided for insurance coverage effective February 1, 2014 for several part-time employees. In addition, the Fiscal Year 2014 budget provided for making several part-time positions full-time on June 1, 2014. Due to the delay of the employer shared responsibility mandate for the Affordable Health Care Act, the City delayed providing insurance coverage for eligible part-time employees and delayed making eligible part-time positions full-time until January 1, 2015. The Standard Measurement Period was delayed from January 1, 2013 through December 31, 2013 to December 1, 2013 through November 30, 2014 with the first provision of health insurance date being January 1, 2015.

The impact of the Affordable Care Act on the City of Dubuque included changing nine part-time positions to full-time (Bus Operators (4), Police Clerk Typist (1), Building Services Custodians (3), and Finance Cashier (1) in Fiscal Year 2016. In addition, nine part-time positions were offered health insurance benefits due to working more than 1,560 hours (Bus Operators (4), Golf Professional, Assistant Golf Professional, Golf Maintenance Worker, Parks Maintenance Worker, and Water Meter Service Worker).

The number of these part-time positions with health insurance benefits has been reduced as employees in these positions accept other positions or leave employment with the City of Dubuque. As of February 28, 2024, there is one part-time position with health insurance benefits that remains which includes the Golf Professional.

L. BALANCE BETWEEN CAPITAL AND OPERATING EXPENSES

GUIDELINE

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

M. USER CHARGES

DISCUSSION

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

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

Activity	Percent Self-Supporting			
	FY 2022	FY 2023	FY 2024	FY 2025
Adult Athletics	68.8%	70.7%	53.3%	61.1%
McAleece Concessions	119.6%	118.7%	116.4%	119.3%
Youth Sports	20.2%	13.3%	15.2%	15.4%
Therapeutic & After School	76.0%	80.2%	22.2%	18.2%
Recreation Classes	76.0%	65.2%	50.1%	50.8%
Swimming	36.9%	43.6%	41.5%	44.6%
Golf	112.5%	108.2%	102.7%	98.4%
Port of Dubuque Marina	89.4%	86.4%	65.3%	79.6%
Park Division	21.3%	16.8%	15.0%	14.8%
Library	1.4%	1.2%	1.3%	1.0%
Airport	101.1%	100.0%	93.5%	95.5%
Building Inspections	156.6%	124.4%	100.5%	96.9%
Planning Services	53.7%	50.5%	60.8%	71.2%
Health Food/ Environmental Inspections	71.8%	63.3%	39.4%	37.0%
Animal Control	69.8%	68.3%	56.7%	53.9%
Housing - General	71.0%	69.5%	93.9%	108.4%
Federal Building	70.5%	69.8%	58.9%	67.5%

N. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

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

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

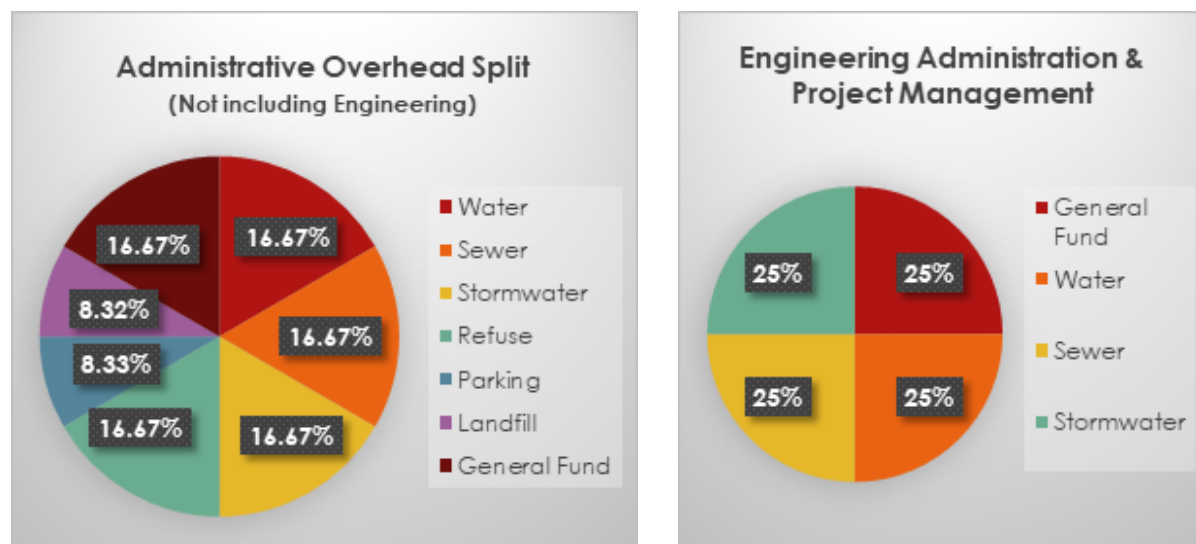
In Fiscal Year 2025, the general fund is recommended to support \$8,925,598 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

GUIDELINE

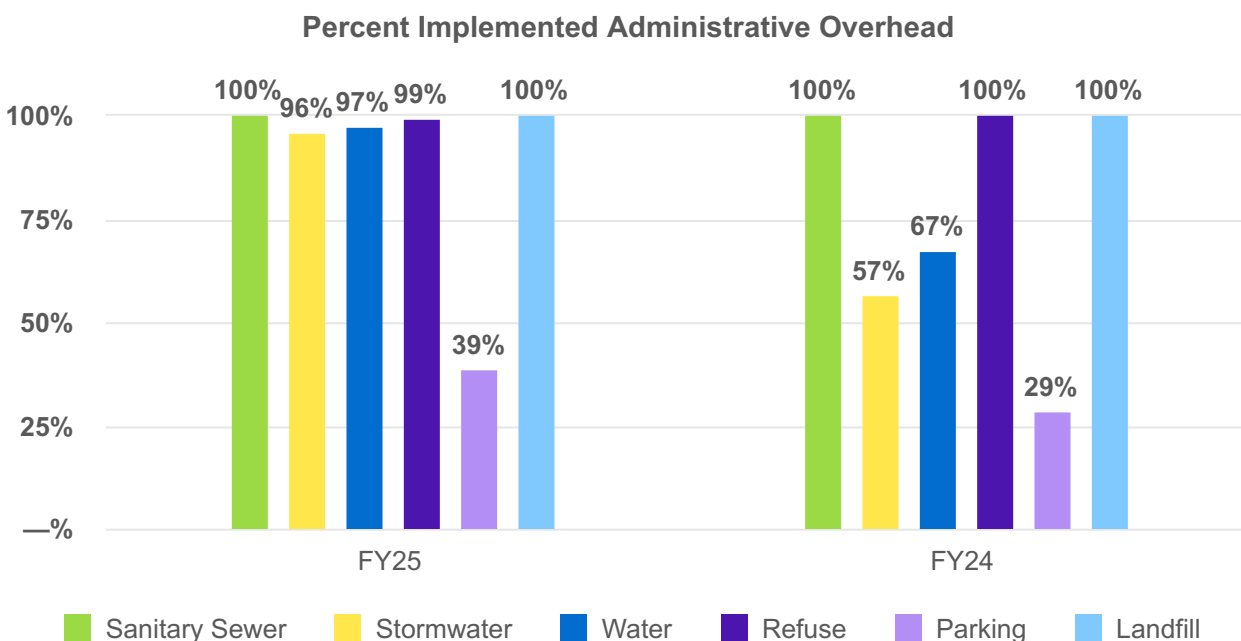
Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting 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 2024 as compared to Fiscal Year 2025 is as follows:



O. OUTSIDE FUNDING

DISCUSSION

The purpose of this guideline is to establish the policy that the City should aggressively pursue outside funding to assist in financing its operating and capital budgets.

However, the long-term commitments required for such funding must be carefully evaluated before any agreements are made. Commitments to assume an ongoing increased level of service or level of funding once the outside funding ends must be minimized.

GUIDELINE

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

P. GENERAL FUND OPERATING RESERVE (WORKING BALANCE)

DISCUSSION

An operating reserve or working balance is an amount of cash, which must be carried into a fiscal year to pay operating costs until tax money, or other anticipated revenue comes in. Without a working balance, there would not be sufficient cash in the fund to meet its obligations and money would have to be borrowed. Working balances are not available for funding a budget; they are required for cash flow (i.e., to be able to pay bills before taxes are collected). Moody's Investor Service recommends a factor of 30 percent for "AA" rated cities.

In July 2023, Moody's Investor Service upgraded the City's outstanding general obligation bonds from Aa3 to Aa2, as well as the outstanding Sales Tax Increment Revenue bonds from A2 to A1. Notable credit factors include strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The City serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years.

In November of 2022, Moody's Investors Service ("Moody's") 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.

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.

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

These credit ratings are affirmation of the sound fiscal management of the mayor and city council, put Dubuque in a strong position to capitalize on favorable financial markets, borrow at low interest rate when necessary, and make critical investments in the community.

Fiscal Year	Fund Reserve (As % of General Fund revenues)	New Moody's Calculation	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 not spent (\$13.2 million), capital projects not expended before the end of the FY, and vacant
FY 2023	50.18%	45.25 %	Increase due to American Rescue Plan Act funds not spent (\$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. **During Fiscal Year 2024, the General Fund minimum balance was increased to 25 percent.**

After all planned expenditures in FY 2024, the City of Dubuque will have a general fund reserve of 41.97% of general fund revenues as a percent of general fund revenues computed by the accrual basis or 40.21% 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 \$19,981,754 on June 30, 2024 as compared to the general fund reserve balance on an accrual basis of \$29,659,518. The general fund reserve balance on an accrual basis exceeds 27% in FY 2024, which is the margin of error used to ensure the City always has a general fund reserve of at least 25% 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 25% (27% to maintain a margin of error of 2%) in FY 2025 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 %
FY2029	\$	\$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 27% creates resources for additional capital projects or other mid-year expenses.**

Q. USE OF UNANTICIPATED, UNOBLIGATED, NONRECURRING INCOME

DISCUSSION

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

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

GUIDELINE

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

R. USE OF "UNENCUMBERED FUND BALANCES"

DISCUSSION

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

The FY 2024 General Fund budget, which went into effect July 1, 2023, 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 2025 through FY 2029.

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 2024 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 2025 and each succeeding year to support the operating budget.

b. Interest Revenue. Interest revenue increased from \$1,500,016 in FY 2024 to \$1,718,055 in FY 2025. The FY 2025 budget is based on Fiscal Year 2024 year-to-date annualized.

b. Sales Tax Revenue. By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2025. Sales tax receipts are projected to increase 3.18% (\$398,711) over FY 2024 budget and 3.00% over FY 2024 actual of \$12,550,987 based on FY 2024 revised revenue estimate, which included no reconciliation payments from the State of Iowa in this time period, and then an increase at an annual rate of 2.00% percent per year beginning in FY 2026. The following chart shows the past four years of actual sales tax funds and projected FY 2025 for the General Fund:

Sales Tax Funds	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
PY Q4	\$ 380,549	\$ 419,551	\$ 475,037	\$ 451,920	\$ 465,478
Quarter 1	\$ 1,252,896	\$ 1,361,526	\$ 1,177,196	\$ 1,545,777	\$ 1,592,150
Quarter 2	\$ 1,274,904	\$ 1,425,968	\$ 1,522,885	\$ 1,596,422	\$ 1,644,314
Quarter 3	\$ 1,072,643	\$ 1,211,388	\$ 1,443,097	\$ 1,515,252	\$ 1,560,710
Quarter 4	\$ 839,102	\$ 950,069	\$ 1,110,593	\$ 1,166,123	\$ 1,201,107
Reconciliation	\$ 805,052	\$ 945,466	\$ 371,388	\$ —	\$ —
Total	\$ 5,625,146	\$ 6,313,968	\$ 6,100,196	\$ 6,275,494	\$ 6,463,759
% Change	+18.56%	+10.91%	-3.39%	+2.87%	+3.00%

c. Hotel/Motel Tax Revenue. Hotel/motel tax receipts are projected to increase 15.39% (\$450,387) over FY 2024 budget and 3.00% over FY 2024 re-estimated receipts of \$3,278,041.38, and then increase at an annual rate of 3.00% per year.

d. FTA Revenue. Federal Transportation Administration (FTA) transit operating assistance decreased from \$570,300 in FY 2024 to \$558,000 in FY 2025. The FY 2025 budget is based on the revised FY 2024 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 \$2,324,377 in FY 2024 to \$2,401,917 in FY 2025. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2023. Fiscal Year 2024 is based on the first four months of FY2023. Fiscal Year 2025 is projected using the 3-year average for both growth rate and actual cost per transport. The call volume projection of 1,256 for FY 2025 is based on a 5% increase from FY 2024 (1,194) based on year-to-date performance. The actual rate of reimbursement for Medicaid increased from \$1,596 in FY 2024 to \$1,911 in FY 2025 based on the pre-audited cost report for

FY 2023. This line item is offset by GEMT Pay to Other Agency expense for local match of \$800,631 resulting in net revenue of \$1,601,286.

Ambulance Fees increased from \$1,917,275 in FY 2024 (\$349 per call) to \$2,074,232 in FY 2025 (\$361 per call). FY 2023 actual was 1,717,551. In FY 2025, it is currently estimated that there will be 5,746 calls with \$361 per call average. The FY25 ambulance revenue projection is based on the FY24 actual transport volume of 1,795 for the first four months multiplied by 3 to equal 5,385. It is then multiplied by 6.7% to get the 5,746 projected Fiscal Year 2025 number. The 3-year average for the percentage of growth in transport volume (including the 9.6% for FY24) is 6.7% per year.

f. Miscellaneous Revenue. Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2024.

g. Building Fee Revenue. Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase \$78,213 from \$853,817 in FY 2024 to \$932,030 in FY 2025.

h. DRA Revenue.

Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to increase \$322,542 from \$7,083,037 in FY 2024 to \$7,405,579 in FY 2025 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:

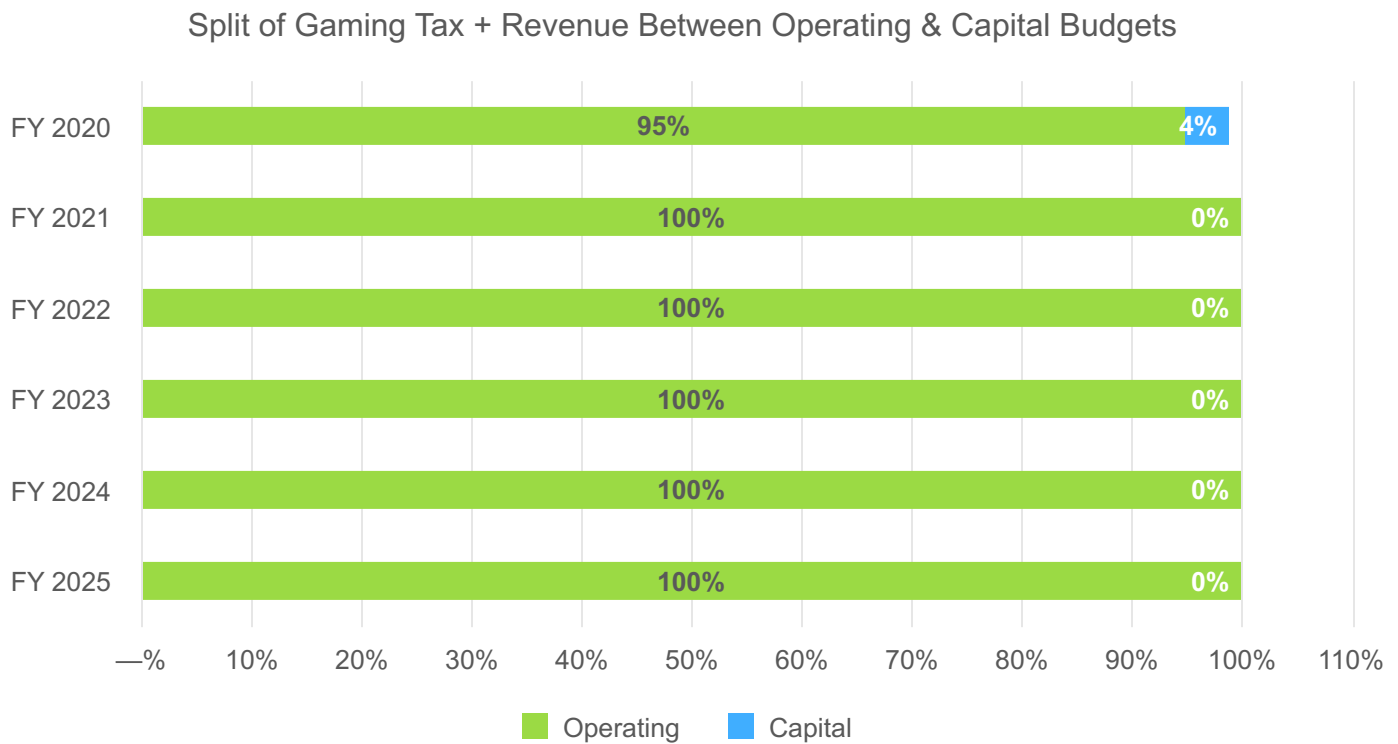
Fiscal Year	DRA Lease	\$ Change	%
FY 2025 Projected	\$7,405,579	\$793,713	12.0%
FY 2024 Revised	\$6,611,866	-\$471,171	-6.7%
FY 2024 Budget	\$7,083,037	-\$108,438	-1.5%
FY 2023 Actual	\$7,191,475	\$583,944	8.8%
FY 2022 Actual	\$6,607,531	\$2,645,535	66.8%
FY 2021 Actual	\$3,961,996	-\$1,187,192	-23.1%
FY 2020 Actual	\$5,149,188	\$293,177	6.0%
FY 2019 Actual	\$4,856,011	\$18,879	0.4%
FY 2018 Actual	\$4,837,132	-\$195,083	-3.9%
FY 2017 Actual	\$5,032,215	-\$155,297	-3.0%
FY 2016 Actual	\$5,187,512	-\$158,104	-3.0%
FY 2015 Actual	\$5,345,616	-\$655,577	-10.9%
FY 2014 Actual	\$6,001,193	-\$819,090	-12.0%

The Diamond Jo payment related to the revised parking agreement increased from \$597,905 in FY 2024 to \$624,377 in 2025 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 2025 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 FY2020– FY2025:



j. Diamond Jo Revenue. The Diamond Jo Patio lease (\$25,000 in FY 2025) and the Diamond Jo parking privileges (\$624,377 in FY 2025) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.

2. Property Taxes

k. Residential Rollback. The residential rollback factor will decrease from 54.65% in 2024 to 46.34% or a (15.20)% decrease in FY 2025. The rollback has been estimated to remain the same from Fiscal Years 2026 through 2029.

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 2025, agricultural property had less growth than residential property which caused the rollback factor to decrease.

Residential property was revalued by the City Assessor by neighborhood for the January 1, 2023 property assessments, which impacts the Fiscal Year 2025 budget. The average residential property value increased 23.20%. This revaluation of residential property resulted in the taxable value for the average homeowner calculation to increase from \$159,503 to \$196,508 (+23.20%).

The decrease in the residential rollback factor decreases the value that each residence is taxed on. This decreased taxable value for the average homeowner (\$87,169 taxable value in FY 2024 and \$91,067 taxable value in 2025) 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 46.3428 percent in Fiscal Year 2025. 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 2024, the City's tax rate would have been \$7.04 per \$1,000 of assessed value instead of \$9.90 in FY 2024.

I. State Equalization Order/Property Tax Reform. There was not an equalization order for commercial or industrial property in Fiscal Year 2025. 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 property was revalued by the City Assessor for the January 1, 2023 property assessments, which impacts the Fiscal Year 2025 budget. The average commercial property value increased 25%. This revaluation of commercial property resulted in the taxable value for the average commercial calculation to increase from \$432,475 to \$540,594 (+25%).

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 2025 State backfill for property tax loss is estimated to be \$808,254 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
2025	-\$113,840
2026	-\$113,840
2027	-\$113,840
2028	-\$113,840
2029	-\$113,840
Total	-\$569,200

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 (\$540,594 Commercial / \$632,952 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 2025 is estimated to be \$576,898.

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 did not backfill property tax loss from the rollback on multi-residential property. The rollback occurred 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

This annual loss in tax revenue of \$1,186,077 from multi-residential property was not backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City lost \$5,625,661 in total, meaning landlords 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 going forward.

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 2025 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential (Includes Multi-Residential)	+5.29 %
Commercial	+25.87 %
Industrial	+6.79 %
Overall	+5.71 %

*Overall taxable value increased 5.71% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2025.

o. Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by \$212,448 in FY 2025 to \$4,110,287 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 three percent over FY 2023 actual of \$1,921,498. Also, Electric franchise fees are based on FY 2023 Actual of \$1,921,498 plus 9.8% based on Alliant Energy's interim rate increase. The franchise fee revenues are projected to increase 4% from FY 2026 through FY 2029.

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 29% over 2024 budget of \$78,500 and Electric franchise fee rebates have been projected to increase 45.24% over 2024 budget of \$581,855.

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 2025.

r. Police & Fire Protection. FY 2025 reflects the thirteenth year that payment in lieu of taxes is charged to the Water and Sanitary Sewer funds for Police and Fire Protection. In FY 2025, the Sanitary Sewer fund is charged 0.43% of building value and the Water fund is charged 0.62% of building value, for payment in lieu of taxes for Police and Fire Protection. This revenue is reflected in the General Fund and is used for general property tax relief.

II. ASSUMPTIONS – REQUIREMENTS

a. Pension Systems.

- The **Municipal Fire and Police Retirement System of Iowa (MFPRSI)** Board of Trustees City contribution for Police and Fire retirement decreased from 22.98% percent in FY 2024 to 22.66% percent in FY 2025 (general fund savings of \$34,052 for Police and 29,219 for Fire or a total of \$63,271).
- The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2024 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2024 contribution rate of 6.29% (which does not affect the City's portion of the budget). The IPERS rate is anticipated to increase 1 percent each succeeding year.

b. Collective Bargaining. The already approved collective bargaining agreements for Teamsters Local Union No. 120 Bus Operators and Teamsters Local Union No. 120 in FY 2025 include a 3.00% employee wage increase. A 5.00% wage increase is recommended for Dubuque Police Protective Association. The Dubuque Professional Fire Fighters Association and International Union of Operating Engineers are in contract negotiations. Non-represented employees include a 5.00% wage increase. Total cost of the estimated wage increase is \$1,942,693 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 651 contracts) in FY 2025 (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 2024 actual experience, Fiscal Year 2025 is projected to have a 4.68% increase in health insurance costs. Estimates for FY 2026 were increased 4.69%; FY 2027 were increased 4.70%; FY 2028 were increased 4.71%; and FY 2029 were increased 4.72%. The City portion of health insurance expense is projected to increase 3% in FY 2026; 3% in FY 2027; 3% in FY2028; and 3% in FY 2029.

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 2024 was \$290,242 as compared to FY 2025 of \$283,061, 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 2024 was \$119,167 as compared to FY 2025 of \$124,908, based on FY 2023 actual with an increase of 5%.

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.

g. Supplies & Services. General operating supplies and services are estimated to increase 2% over actual in FY 2023. A 2% increase is estimated in succeeding years.

h. Electricity. Electrical energy expense is estimated to increase 9.8% over FY 2023 actual expense based on the Alliant Energy interim rate increase, then 2% per year beyond.

i. Natural Gas. Natural gas expense is estimated to have no increase over FY 2023 actual then 2% per year beyond.

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

k. Equipment & Machinery. Equipment costs for FY 2025 are estimated to increase 30.89% over FY 2024 budget, then remain constant per year beyond.

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

m. Unemployment. Unemployment expense in the General Fund increased from \$27,653 in FY 2024 to \$33,922 in FY 2025 based on estimated premium for FY 2025.

n. Motor Vehicle Fuel. Motor vehicle fuel is estimated to decrease 9.33% under the FY 2024 budget, then increase 2.0% per year beyond.

o. Motor Vehicle Maintenance. Motor vehicle maintenance is estimated to increase 5% from the FY 2024 budget, then increase 2.0% per year and beyond.

p. Public Transit. The increase in property tax support for Transit from FY 2024 to FY 2025 is \$413,362, which reflects a decrease in Federal Transportation Administration Operating revenue (\$12,300); a decrease in Federal Transportation Administration Capital revenue (\$27,193), an increase in employee expense (\$104,098); increase in supplies and services (\$177,641); an increase in equipment replacements (\$49,262), a decrease in passenger fare revenue (\$50,415).

p. Public Transit (continued):

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

Fiscal Year	Amount	% Change
FY25 Projected	\$1,961,488	26.70 %
FY 2024 Budget	\$1,548,127	(1.52)%
FY 2023 Actual	\$1,571,981	(1.83)%
FY 2022 Actual	\$1,601,290	(2.09)%
FY 2021 Actual	\$1,635,441	4.94 %
FY 2020 Actual	\$1,558,460	(0.82)%
FY 2019 Actual	\$1,571,307	(0.10)%
FY 2018 Actual	\$1,572,825	34.10 %
FY 2017 Actual	\$1,172,885	24.41 %
FY 2016 Actual	\$942,752	(13.20)%
FY 2015 Actual	\$1,086,080	30.33 %
FY 2014 Actual	\$833,302	(20.19)%

q. Shipping & Postage. Postage rates for FY 2025 are based on FY 2023 actual expense. A 3.0 percent increase is estimated in succeeding years.

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

- Workers Compensation including Excess Workers Compensation for Police and Fire is increasing 16% based on the modification factor and actual payroll. As the City's payroll increases, it directly reflects the cost of workers' compensation coverage.
- General Liability is increasing 46.86% based on net city budget increase, total fleet size increase, public officials elected/full time and part time staff increase, significant increase in auto physical damage values, and increased receipts.
- Damage claims is decreasing 18% based on a three year average.
- Property insurance is increasing 47.96% based on a hard property insurance market.

s. Housing. The Housing Choice Voucher subsidy payment from the General Fund is estimated to decrease \$89,031 in FY 2025. 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 880 vouchers as of October 2023. HUD has based the Section 8 administrative fees for FY 2025 on the number of vouchers held in FY 2024 which has increased the amount of administrative revenue received by the Section 8 program in FY 2025, 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 2025, with \$26,500 for True North strategy paid from the Greater Downtown TIF. In FY 2026 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 2025 property tax rate increased 1.90% and will have the following impact:

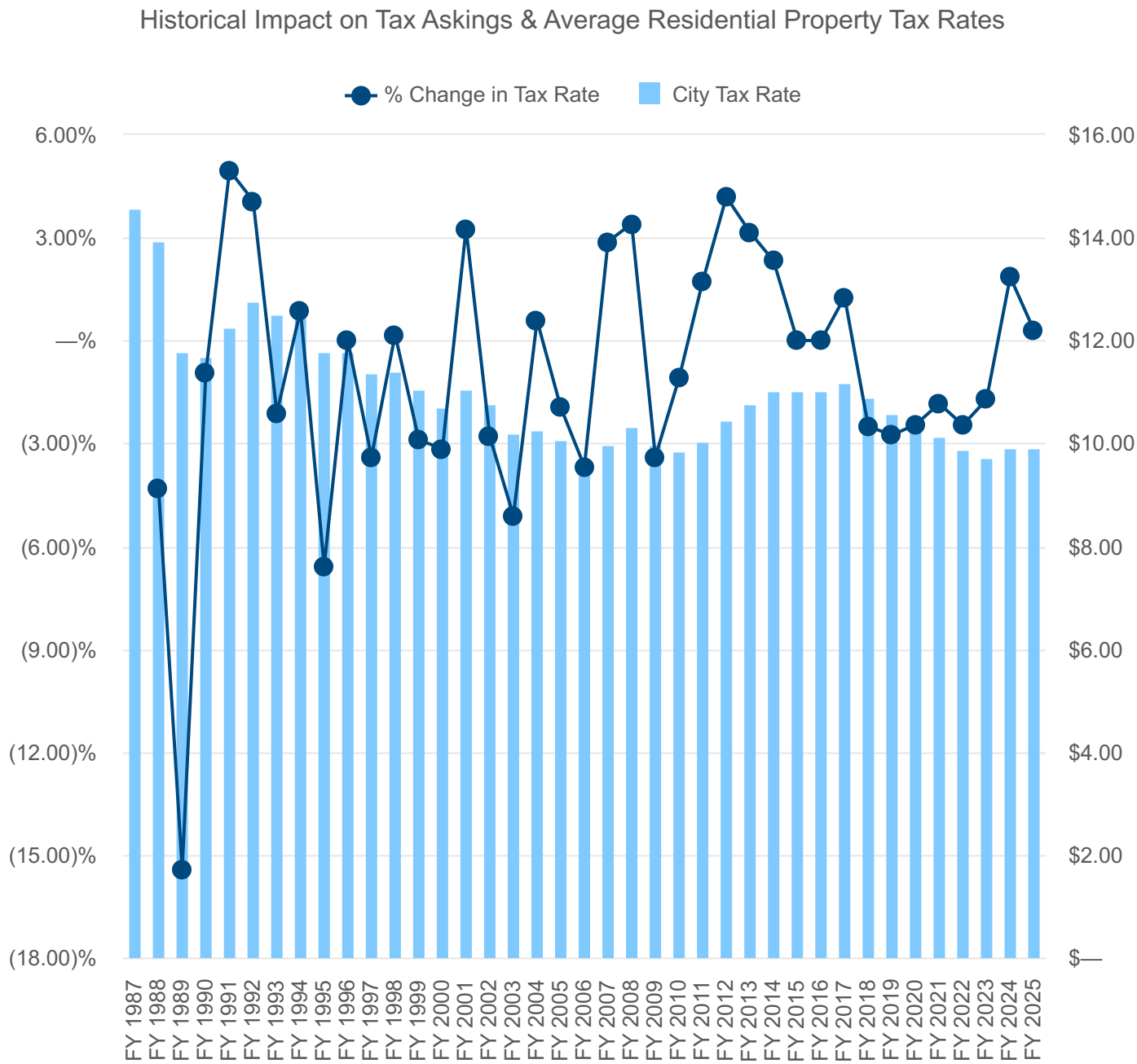
	FY 2025	FY 2024	% Change	\$ Change
Property Tax Rate	\$9.926375	\$9.901351	0.25%	\$0.03
Average Residential Payment	\$855.82	\$815.07	5.00%	\$40.75
Average Commercial Payment	\$4,179.49	\$3,328.86	25.55%	\$850.63
Average Industrial Property	\$5,004.59	\$4,817.26	3.89%	\$187.33

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 1987–2025 is -0.94%. The average annual change over the last five years is -0.78%.

The following pages show historical and projected property tax impacts.

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

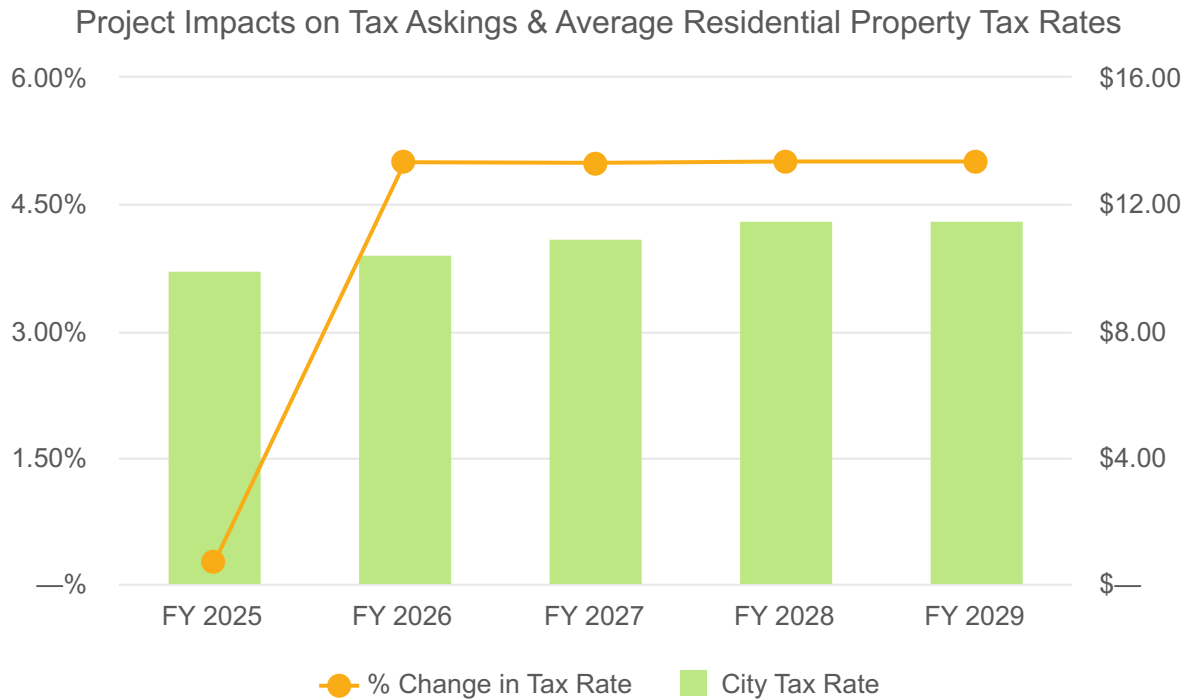


The following page shows historical City tax rates and % change in tax rate:

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%
FY 2025	9.9264	+0.25%
1987 - 2025 Average Change		-0.94%
2021-2025 Average Change		-0.78%

From Fiscal Year 1987 through Fiscal Year 2025, the average annual change in the property tax rate is a decrease of 0.94%. Over the last five years, the average annual change in the property tax rate is a decrease of 0.78%.

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 2025	9.9264	0.25%
FY 2026	10.4225	5.00%
FY 2027	10.9427	4.99%
FY 2028	11.4906	5.01%
FY 2029	12.0140	4.55%

*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
FY 2024	"City" Property Tax	\$815.07	+2.94%		+\$23.25
Average FY1989-FY2024 with Homestead Adj.			+1.36%		\$+8.41
Average FY2020-FY2024 with Homestead Adj.			+1.15%		\$+8.98
Average FY1989-FY2024 without Homestead Adj.				+0.85%	\$+5.67

The average annual dollar change in residential property tax from 1989-2024 is an increase of \$8.41. The average annual dollar change over the last five years is an increase of \$8.98.

Projected impact on average residential property:

PROJECTION		CITY TAX CALCULATION	PERCENT CHANGE	DOLLAR CHANGE
FY 2025	"City" Property Tax	\$855.82	+5.00%	\$+40.75
FY 2026	"City" Property Tax	\$898.60	+5.00%	\$+42.78
FY 2027	"City" Property Tax	\$943.45	+4.99%	\$+44.85
FY 2028	"City" Property Tax	\$990.69	+5.01%	\$+47.24
FY 2029	"City" Property Tax	\$1,035.81	+4.55%	\$+45.12

* Denotes year of State-issued equalization orders.

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

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

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

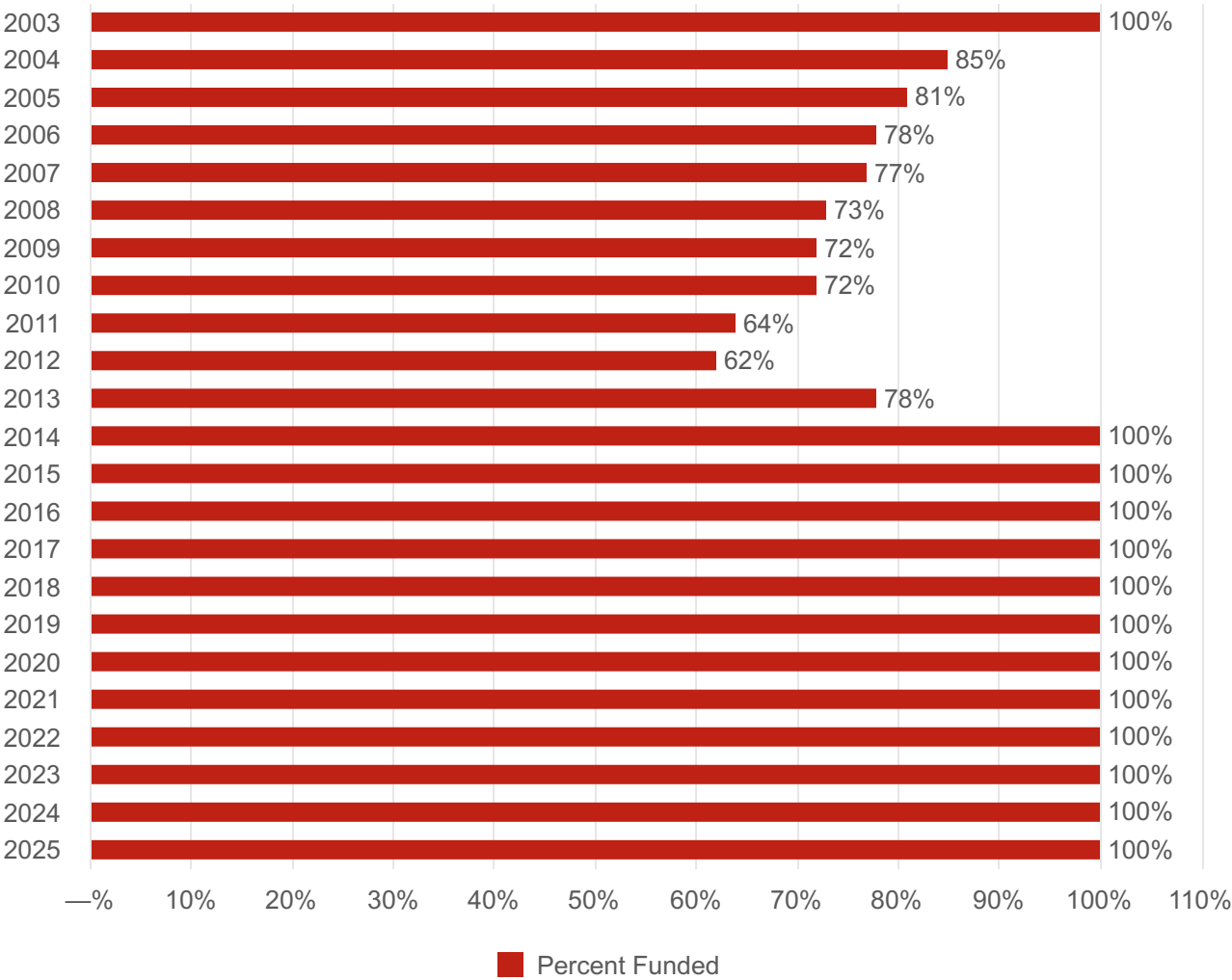
(3) The City adopted a budget in FY 2011 and 2012 that provided no increase to the average homeowner. The State of Iowa underfunded the Homestead Property Tax Credit in both years costing the average homeowner an additional \$18.59 in FY 2012 and \$11.51 in FY 2013. This provided no additional revenues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

Homestead Property Tax Credit

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

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

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



IMPACT ON COMMERCIAL PROPERTY - EXAMPLE

ACTUAL - HISTORICAL		CITY TAX CALCULATION *	BUSINESS PROPERTY TAX CREDIT	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 2024	"City" Property Tax	\$3,328.86		\$+268.52	+8.77%
FY 1989-2024 Average Change				\$+23.29	+1.01%
2020-2024 Average Change				\$+10.13	+0.40%

*Net of Business Property Tax Credit

The average annual dollar change in commercial property taxes from 1989-2024 is a increase of \$23.29. The average annual dollar change over the last five years is a increase of \$+10.13.

Projected impact on average commercial property:

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT (11)	DOLLAR CHANGE	PERCENT CHANGE
FY 2025	"City" Property Tax	\$4,179.49	\$0.00	+\$850.63	+25.55%
FY 2026	"City" Property Tax	\$3,374.21	\$0.00	-\$805.28	-19.27%
FY 2027	"City" Property Tax	\$3,542.62	\$0.00	+\$168.41	+4.99%
FY 2028	"City" Property Tax	\$3,720.00	\$0.00	+\$177.38	+5.01%
FY 2029	"City" Property Tax	\$3,889.43	\$0.00	+\$169.43	+4.55%

(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 2024	"City" Property Tax	\$4,817.26		\$+296.26	+6.55%
FY 1989-2024 Average Change				\$-59.94	-0.88%
2020-2024 Average Change				\$-10.53	-0.16%

*Net of Business Property Tax Credit

The average annual dollar change in industrial property taxes from 1989-2024 is a decrease of \$59.94. The average annual dollar change over the last five years is a decrease of \$10.53.

Projected impact on average industrial property:

PROJECTED		CITY TAX CALCULATION	BUSINESS PROPERTY TAX CREDIT (11)	DOLLAR CHANGE	PERCENT CHANGE
FY 2025	"City" Property Tax	\$5,004.59	\$0.00	+\$187.33	+3.89%
FY 2026	"City" Property Tax	\$4,940.95	\$0.00	-\$63.64	-1.27%
FY 2027	"City" Property Tax	\$5,187.55	\$0.00	+\$246.60	+4.99%
FY 2028	"City" Property Tax	\$5,447.29	\$0.00	+\$259.74	+5.01%
FY 2029	"City" Property Tax	\$5,695.39	\$0.00	+\$248.10	+4.55%

(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%
FY 2024	"City" Property Tax	\$1,419.97	\$-205.58	-12.65%
Average FY 2016-FY 2024			\$-103.26	-5.28%

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

This annual loss in tax revenue of \$1,186,077 from multi-residential property in FY 2024 and beyond 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%
FY 2024	\$26,623,300	+1.59%	+2.94%
Average FY 1989-2024		+2.61%	+0.85%

**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 2025	\$28,223,480	+6.01%	+2.94%	\$+23.25
FY 2026	\$30,412,815	+7.76%	+5.00%	\$+40.75
FY 2027	\$32,565,753	+7.08%	+5.00%	\$+42.78
FY 2028	\$34,877,739	+7.10%	+4.99%	\$+44.85
FY 2029	\$37,192,096	+6.64%	+5.01%	\$+47.24

GUIDELINE

The recommended guideline is a 5.00% or \$40.75 increase for the average residential property owner. A one percent increase in the tax rate will generate approximately \$280,987.

These guidelines include \$370,033 for recurring funded by property taxes and \$518,808 for non-recurring improvement packages funded by FY2025 DRA Distribution and sanitary sewer administrative overhead when applicable.

There are \$3,217,861 in general fund improvement package requests.

Iowa House File 718 passed during the 2023 legislative sessions, replaces previous changes made through Iowa Senate File 634 passed during the 2019 legislative sessions, makes changes to Iowa city and county budgets and taxes for Fiscal Year 2025 and later. Additional steps have been added to the budget approval process. The City of Dubuque is specifically impacted by the following steps of this new legislation:

1. Limits the General Fund levy by constraining growth by 2% or 3% each year, depending on the trigger hit:

Non-TIF taxable growth under 3%, no reduction

Non-TIF taxable growth over 3% but less than 6%, 2% reduction factor applied

Non-TIF taxable growth over 6%, 3% reduction factor is applied

The City of Dubuque Non-TIF taxable growth for FY2025 is 5.71%, the General Fund levy is constrained by a growth reduction factor of 2%. The General Fund levy for FY2025 is \$7.94118 instead of the maximum levy of \$8.10.

Although the City is restricted to \$7.94118 in the General Fund levy, the City has the flexibility to levy up to \$15.2 million or a levy rate of \$5.35681 in the Special Revenue Levies for employee benefits. In Fiscal Year 2024, the Special Revenue levy was \$0.91356 and totaled \$2.4 million. Any reduction in the General Fund levy can be shifted to the Special Revenue levies.

2. March 15: Cities must file a report with Iowa Department of Management containing information specified by new law to be contained in mailings.
3. March 20: County Auditor must send each property owner or taxpayer with the county by regular mail an individual statement with the specified information broken out by political subdivision comprising the taxpayer's district.

4. Taxpayer Statements must include:
 - Total Current Year Tax Rate and Dollars
 - Combined effective property tax rate for the city calculated using the sum of the current fiscal year's actual property tax certified for levy of all of city's levies
 - Proposed Budget Year Tax Rate and Dollars
 - If the Proposed Budget Property Tax Dollars exceed the current fiscal year's actual property tax dollars, a detailed statement of the major reasons for the increase, including the specific purposes or programs for which the city is proposing an increase
 - An example comparing the amount of property taxes on a residential property with an actual value of \$100,000 in the current fiscal year and such amount on the residential property using the proposed property tax dollars for the budget year, including the percentage difference in such amounts.
 - An example comparing the amount of property taxes on a commercial property with an actual value of \$100,000 in the current fiscal year and such amount on the commercial property using the proposed property tax dollars for the budget year, including the percentage difference in such amounts.
 - The city's percentage of total property taxes certified for levy in the owner's or taxpayer's taxing district in the current fiscal year amount all taxing authorities.
 - The date, time, and location of the city's public hearing on the information contained in the statements.
 - Information on how to access the city's internet site, the city's statements, and other budget documents for prior fiscal years.
5. Public hearing on proposed property tax amounts for the budget year and new taxpayer statements.
 - In addition to public hearing to adopt the budget.
 - Replaces maximum property tax dollars public hearing held in prior years.
 - Must be separate from any other meeting of City Council, including any other meeting or hearing related to the budget.
 - City Council can decrease, but not increase, the proposed property tax amount to be included in the budget.
6. Budget Certification deadline to Iowa Department of Management is April 30th instead of March 31st.
 - If City has a debt service levy, budget must be adopted by April 15th.

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, 2024 the City will be at 40.07%. 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 20% of total annual receipts across all the City's funds. As of June 30, 2024, it is projected the City will be at 11.7%.

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 is established where required by bond covenants. This internal reserve would be implemented by adding the cost of the reserve to each debt issuance.

In July 2023, Moody's Investor Service upgraded the City's outstanding general obligation bonds from Aa3 to Aa2, as well as the outstanding Sales Tax Increment Revenue bonds from A2 to A1. Notable credit factors include strong financial operations and ample revenue-raising flexibility, which has resulted in steadily improved available fund balance and cash. The City serves as a regional economic center and its regional economic growth rate has outpaced the nation over the past five years.

In November of 2022, Moody's Investors Service ("Moody's") 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.

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.

In May 2021, Moody's Investor Service 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.

General Obligation Debt

Fiscal Year 2024 Debt

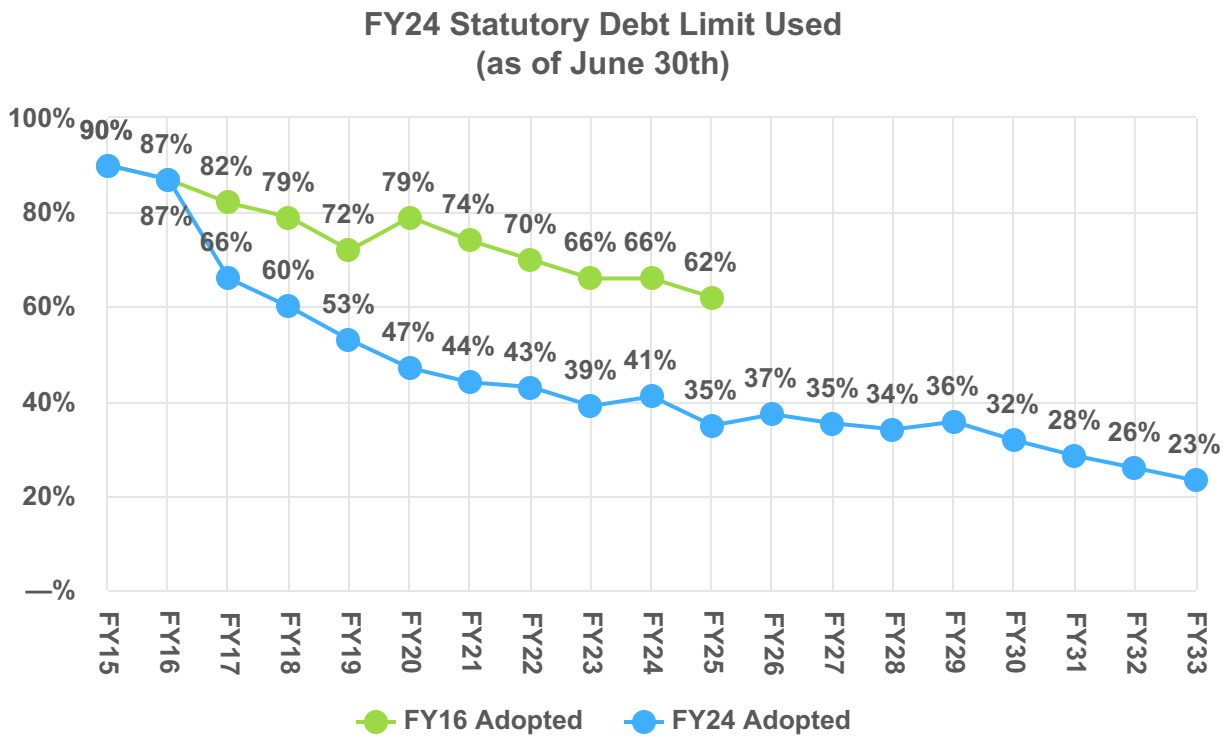
FY 2024 Debt Limit: The FY 2022 assessable value of the community for calculating the statutory debt limit is \$5,254,447,903, which at 5%, indicates a total General Obligation debt capacity of \$262,722,395.

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, 2024 will be \$105,280,288 (40.67% of the statutory debt limit) leaving an available debt capacity of \$155,884,878 (59.33%). In FY 2023 the City was at 36.48% of statutory debt limit, so 40.67% in FY 2024 is a 3.32% increase 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 \$81,400 in FY 2024 and one issuance for the franchise fee litigation settlement in the amount of \$2,800,000 with debt service of \$140,000 in FY 2024. Included in the debt is \$6,104,789 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
2023	\$259,297,290	\$94,587,818	36.48%
2024	\$262,722,395	\$105,280,288	40.67%



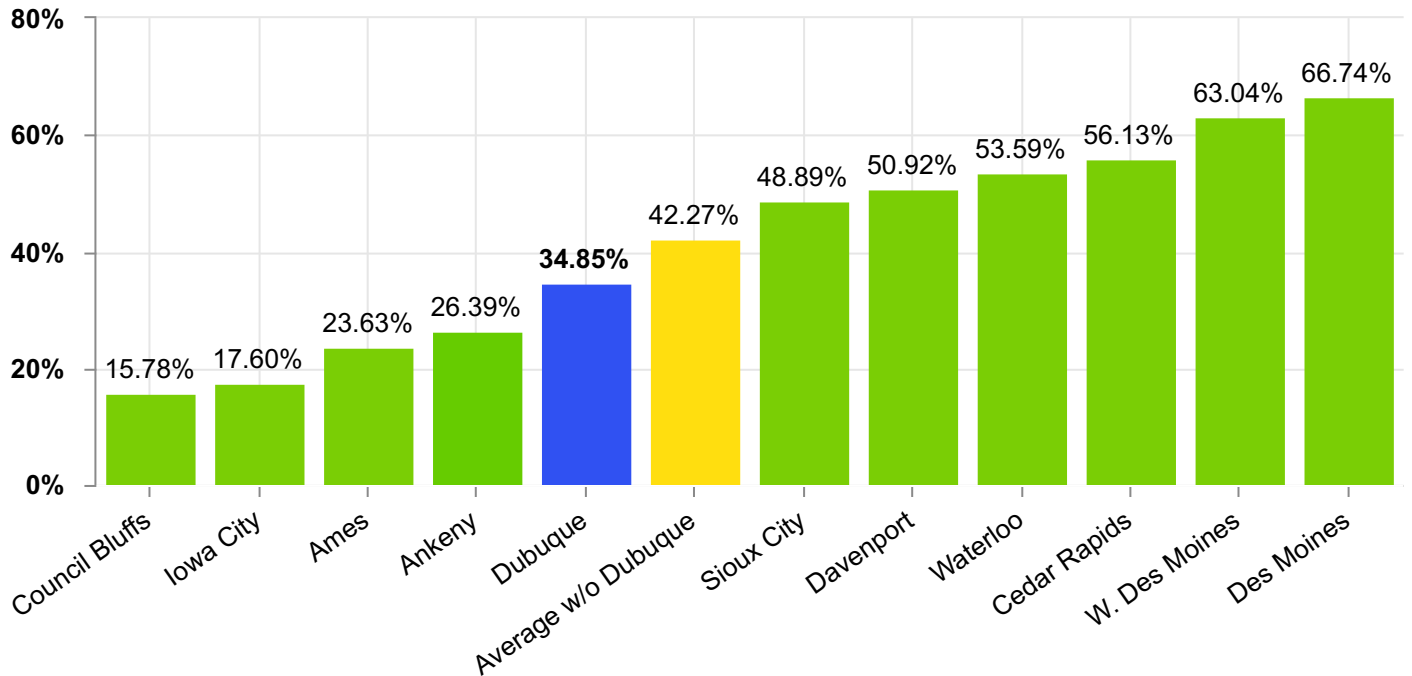
The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2024 will have a balance of \$135,817,825. The total City indebtedness as of June 30, 2024, is projected to be \$257,000,705. The total City indebtedness as of June 30, 2023, was \$235,162,051. **In FY 2024, the City will have a projected \$21,838,654 or (0.18)% more in debt.** The City is using debt to accomplish necessary projects.

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 2023 with a population over 50,000:

Fiscal Year 2023 Legal Debt Limit Comparison for Eleven Largest Iowa Cities

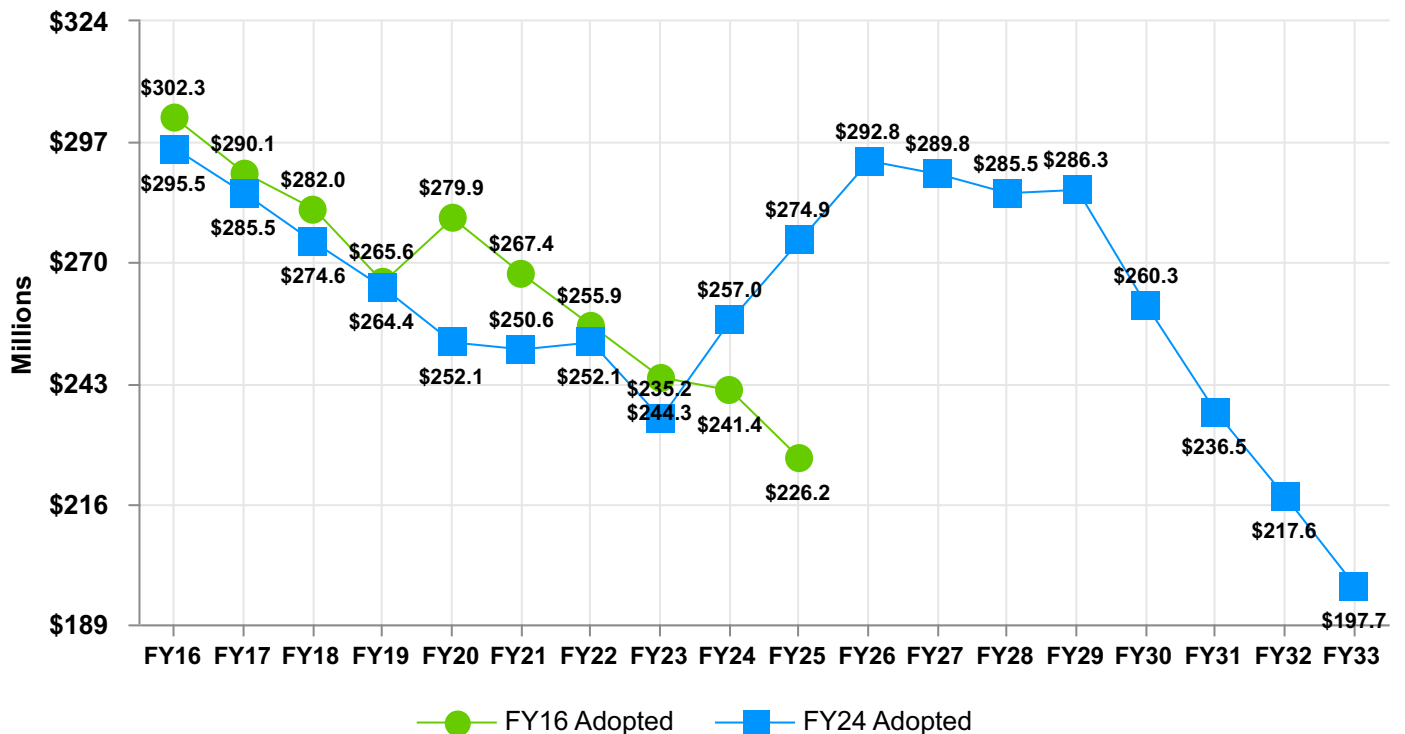
Rank	City	Legal Debt Limit (5%)	Statutory Debt Outstanding	Percentage of Legal Debt Limit Utilized
11	Des Moines	\$ 792,697,654	\$ 529,035,000	66.74 %
10	W. Des Moines	\$ 506,339,850	\$ 319,175,000	63.04 %
9	Cedar Rapids	\$ 652,295,825	\$ 366,140,000	56.13 %
8	Waterloo	\$ 216,437,019	\$ 115,999,161	53.59 %
7	Davenport	\$ 409,777,672	\$ 208,650,000	50.92 %
6	Sioux City	\$ 293,887,647	\$ 143,694,902	48.89 %
5	Dubuque (FY25)	\$ 321,926,120	\$ 112,190,028	34.85 %
4	Ankeny	\$ 395,854,796	\$ 104,450,000	26.39 %
3	Ames	\$ 275,808,881	\$ 65,175,000	23.63 %
2	Iowa City	\$ 362,419,812	\$ 63,795,000	17.60 %
1	Council Bluffs	\$ 321,835,908	\$ 50,776,645	15.78 %
	Average w/o Dubuque	\$ 422,735,506	\$ 196,689,071	42.27 %

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.

FY24 Total Debt (In Millions)



By the end of the Fiscal Year 2024 5-Year Capital Improvement Program (CIP) budget the total amount of debt for the City of Dubuque would be \$236.8 million (35.65% of the statutory debt limit) and the projection is to be at \$197.7 million (23.17% of statutory debt limit) within 10 years.

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

The FY 2025-2029 Capital Improvement Program is currently being reviewed and balanced, so there are no revised Fiscal Year 2025 debt projections yet.

As we approach the preparation of the FY 2025-2029 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.

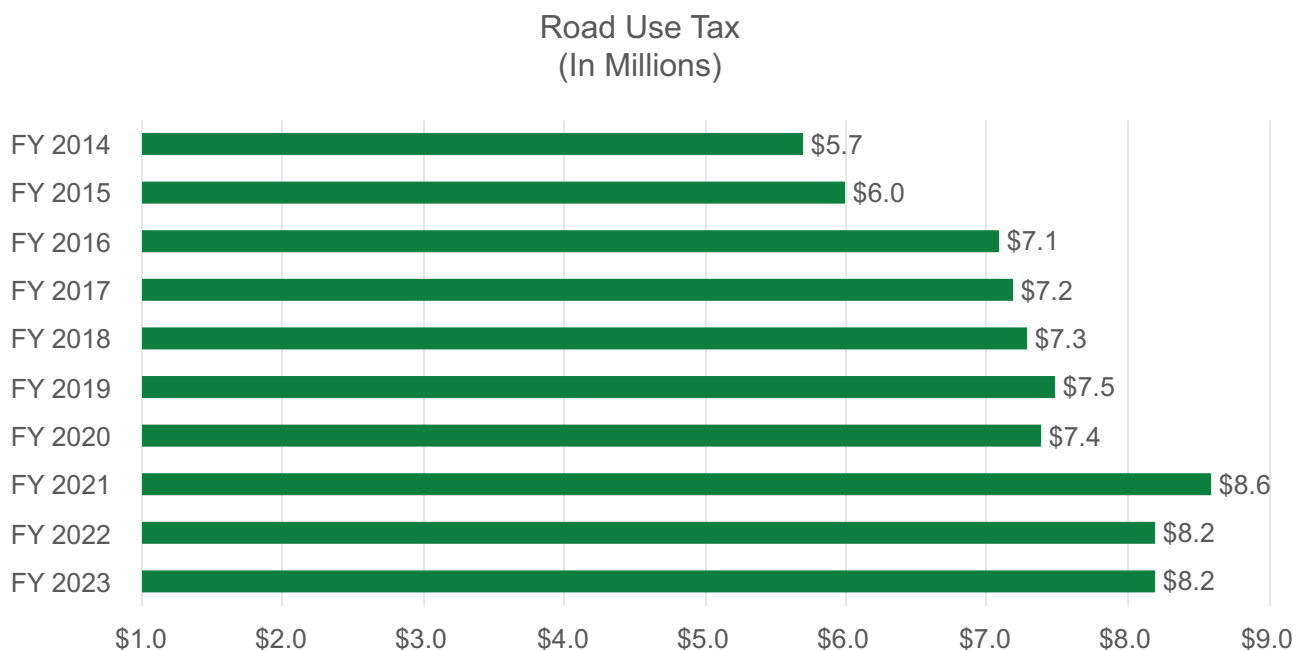
GUIDELINE

There are many high priority capital improvement projects which must be constructed during the FY 2025 - FY 2029 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 2024 budget was based on receiving \$8,430,000 in Road Use Tax funds. In FY 2024, 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.

Since the State of Iowa has not revised the Road Use Tax Fund revenues since 2016, the revenues are beginning to offer challenges to funding local activities.

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

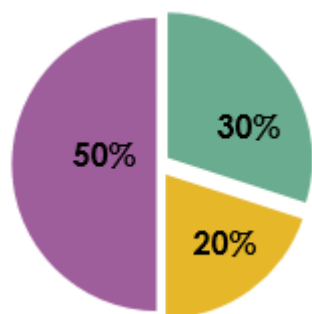
To maintain an adequate supply of safe and decent housing, the City should strive to preserve existing single family and rental housing that is not substandard and provide opportunities for development of new housing, including owner occupied, within the City's corporate limits for all residents, particularly 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.

The City of Dubuque currently has over 2,200 units either completed or being initiated to help fill the housing shortage in Dubuque.

DD. SALES TAX

GUIDELINE

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



Sales Tax 50%: Property Tax Relief

Sales Tax 30%:

- (a) The reduction by at least 75% of street special assessments.
- (b) The maintenance and repair of streets.

Sales Tax 20%:

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

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

DISCUSSION

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

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

The February 2025 DRA distributions will be used in Fiscal Year 2025 will be used to fund the stormwater fee grants and for non-recurring improvement packages. This is a change from past use of DRA distributions because all funds will be used for Fiscal Year 2025 operations. A change from past use of DRA distributions, 0% of the February 2025 projections of operating surplus have been anticipated as resources to support the Fiscal Year 2025 capital improvement projects. The estimates received from the DRA will be reduced by 5 percent for FY 2027 resources, 10 percent for FY 2028, and 15 percent for FY 2029 resources, to provide a margin of error in case the estimates are not realized.

GUIDELINE

\$519,518 of February 2025 DRA distributions will be used for FY2025 non-recurring improvement packages and \$519,484 will be used for FY2025 stormwater fee grants . This is a change from past use of DRA distributions because all funds will be used for Fiscal Year 2025 operations. In Fiscal Year 2026 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

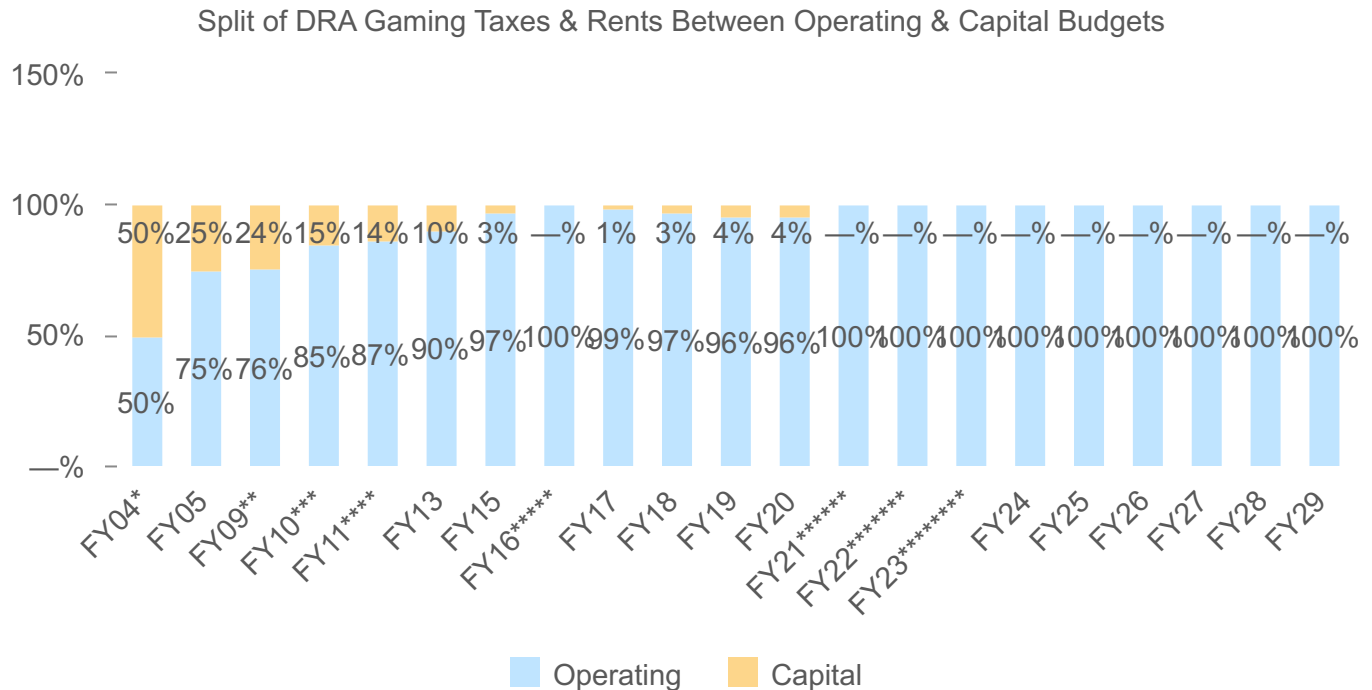
Capital improvement expenditures that will reduce future maintenance and operating expense will receive priority funding and these types of initiatives will be encouraged in all departments and funding sources as a means of maximizing the use of available resources. This emphasis reflects fiscally responsible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

The change in market share and changes in the lease agreement impacts the City's lease payment from the DRA. The lease agreement with the City of Dubuque (effective 1/1/22) requires the DRA to pay the City 1.5 percent of coin-in from slot machines, 4.8 percent of gross revenue from table games, and 0.5 percent of sports wagering.

*******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.

*******FY 2024** A lease amendment took effect with the Dubuque Racing Association for Lot 1 of Chaplain Schmitt Island which contains the area where the casino, existing hotel and restaurant, and the new hotel are located. This lease amendment consolidates separate leases for the casino and hotel/restaurant into a single lease, adds a consumer price index escalator on the lease payment related to the hotel and restaurant, establishes a debt payment reserve fund of \$7 million over five years, clarifies responsibility for environmental issues, and allows usage of \$3 million of funds in the cash reserve fund by the DRA for downpayment on construction improvements.

In calendar year 2023, gross gaming revenues were down -9.7% for the DRA and the Diamond Jo was up +3.6% as compared to calendar year 2022. Gross gaming revenue for DRA was impacted by construction disruption as the property underwent redevelopment starting in September 2023. In calendar year 2023, the DRA showed increases, up +15.6%, in sports betting revenue, hotel room revenue, food and beverage sales, entertainment sales and other revenue as compared to calendar year 2022. This resulted in calendar year 2023 total gross revenue being down at -5.0% as compared to calendar year 2022.

The current Dubuque market is approximately \$123.6 million annually in 2023 down from the \$126 million market in 2022 and up from the \$120 million market in 2019 (pre COVID). DRA share of the market was 37.8% in 2023 (impacted by construction disruption), 41.1% in 2022, 41.2% in 2021 and 41.2% in 2019. The DRA has projected a +5% increase in gross gaming revenue and a +2.7% increase in total gross revenue for calendar year 2024. The DRA gaming projections include growth in gaming revenues over the next five years with a growth rate of +8.1% in FY 2025, a growth rate of 1.1% in FY 2026, a growth rate of 1.0% in FY 2027, and a growth decline of -1.0% in FY 2028. 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 2027/2028.

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 2027/2028.

During 2019, Illinois passed legislation regarding six additional casinos, Sports Betting, and increased Video Lottery Terminals (VLT) throughout 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's permanent \$310M casino and hotel is currently under construction and is scheduled to open in late August 2024. The new 189,000 square-foot casino will include 1,300 slot machines, 44 table games, restaurants, live concert venue, retail stores and a 250-room hotel.

Ho-Chunk Nation is planning on the construction of \$405 million casino and hotel resort in Beloit Wisconsin. Currently this no date set for when the project will start. Once started, 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.

GLOSSARY

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Balanced Budget: Occurs when planned expenditures equal anticipated revenues.

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

Glossary

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 from July 1 through June 30.

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

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

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

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

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

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

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

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

Capital 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.

Glossary

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.

Glossary

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

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

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

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

Full-Time Equivalent (F.T.E.): A measure of authorized personnel calculated by equating 2,088 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.

Glossary

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.

Glossary

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, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrance when the obligations are paid or otherwise terminated.

Program: A grouping of related work tasks or activities into a large organizational unit. An example of a program is the Public Safety Program.

Program Budget: A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a work group. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income): Revenues earned by a program, including fees for services, license and permit fees, and fines.

Glossary

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.

Glossary

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.

Glossary

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 2,088 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 2,088 to arrive at the equivalent number of "work years" for the position.

Acronyms

ACH: Automated Clearing House

ADA: Americans With Disabilities Act

AED: Automated External Defibrillator

AICPA: American Institute of Certified Public Accountants

ARRA: American Recovery & Investment Act

CAD: Computer Aided Design

CAFR: Comprehensive Annual Financial Report

CALEA: Commission on Accreditation for Law Enforcement Agencies

CD: Compact Disc

CDBG: Community Development Block Grant

CEBA: Community Economic Betterment Account

CF: Cubic Feet

CIP: Capital Improvement Program

COBRA: Consolidated Omnibus Budget Reconciliation Act

COLA: Cost-of-living Adjustment

COPS: Community Orientated Policing Services sponsored by the U.S. Department of Justice

CPI: Consumer Price Index

DCSD: Dubuque Community School District

DCVB: Dubuque Convention & Visitors Bureau

DMATS: Dubuque Metropolitan Area Transportation Study

DVD: Digital Video Disc

EMD: Emergency Medical Dispatching

EMS: Emergency Medical Services

EOC: Emergency Operations Center

EPA: Environmental Protection Agency

FAA: Federal Aviation Administration

Acronyms

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

Acronyms

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

Acronyms

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

Acronyms

W&RRC: Water & Resource Recovery Center

YR: Year

ZBA: Zoning Board of Adjustment