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Resident's Guide to the Recommended Fiscal Year 2026 Budget

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CITY of DUBUQUE, IOWA

RESIDENT'S GUIDE

to the

RECOMMENDED

FISCAL YEAR 2026 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.

2039 VISION STATEMENT

Dubuque 2039 is a sustainable and resilient city, an inclusive and equitable community where ALL are welcome. Dubuque 2039 has preserved our Masterpiece on the Mississippi, has a strong, diverse economy and expanding connectivity. Our residents experience healthy living and active lifestyles; have choices of quality, affordable, livable neighborhoods; have an abundance of diverse, fun things to do; and are successfully and actively engaged in the community.

CITY COUNCIL

Brad M. Cavanagh, Mayor

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

David T. Resnick
Laura J. Roussell
Katy A. Wethal

ADMINISTRATIVE STAFF

Michael C. Van Milligen
Crenna M. Brumwell
Adrienne N. Breitfelder
Cori L. Burbach
Jennifer M. Larson
Laura M. Bendorf
Joseph J. Link
Nathan J. Kelleher
Stephanie A. Valentine
Mia F. Burbach
Kaia K. Humpal
Randy W. Gehl
Kristin R. Hill
Jesse W. Gavin

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

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DUBUQUE CITY COUNCIL

Contact Information



Mayor

Brad M. Cavanagh

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



AT-LARGE

Ric W. Jones

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



AT-LARGE

David T. Resnick

2341 Coventry Park, #207
Dubuque, Iowa 52001
Phone: (563) 690-6504
dresnick@cityofdubuque.org
Term Expires: Dec. 31, 2027



FIRST WARD

Susan R. Farber

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



SECOND WARD

Laura J. Roussell

3224 Bittersweet Lane
Dubuque, Iowa 52001
Phone: (563) 690-6506
lroussell@cityofdubuque.org
Term Expires: Dec. 31, 2027



THIRD WARD

Danny C. Sprank

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



FOURTH WARD

Katy A. Wethal

560 Fenelon Place
Dubuque, Iowa 52001
Phone: (563) 690-6508
kwethal@cityofdubuque.org
Term Expires: Dec. 31, 2027

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

City of Dubuque

DEPARTMENT MANAGERS

Questions or feedback for department managers can be sent via the "Contact Us" quick link at www.cityofdubuque.org or by calling 563-589-4100.



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



Gina Bell
Director of Sustainability
563.690.6038
gbell@cityofdubuque.org



Adrienne Breittfelder
City Clerk
563.589.4100
abreitfe@cityofdubuque.org



Crenna Brumwell
City Attorney
563.583.4113
cbrumwel@cityofdubuque.org



Cori Burbach
Assistant City Manager
563.589.4110
cburbach@cityofdubuque.org



Jill Connors
Economic Development Director
563.589.4213
jilconno@cityofdubuque.org



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



Todd Dalsing
Airport Director
563.589.4127
tdalsing@cityofdubuque.org



Randy Gehl
Public Information Officer
563.589.4151
rgehl@cityofdubuque.org



Jessica George-Rethwisch
Emergency Communications Director
563.589.4415
jgeorge@cityofdubuque.org



Jeremy Jensen
Police Chief
563.589.4410
jjensen@cityofdubuque.org



Ryan Knuckey
Transportation Services Director
563.589.4341
rknuckey@cityofdubuque.org



Chris Kohlmann
Chief Information Officer
563.589.4280
ckohlman@cityofdubuque.org



Jennifer Larson
Chief Financial Officer
563.589.4398
jl Larson@cityofdubuque.org



Christopher Lester
Water Department Director
563.589.4291
clester@cityofdubuque.org



Deron Muehring
Water & Resource Recovery
Center Director
563.589.4176
dmuehrin@cityofdubuque.org



Antonio Mouzon
Community Impact Director
563.582.3681
amouzon@cityofdubuque.org



Gus Psihoyos
City Engineer
563.589.4270
gpsihooyo@cityofdubuque.org



Nick Rossman
Library Director
563.589.4225
nrossman@carnegiestout.org



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



Amy Scheller
Fire Chief
563.589.4160
aschelle@cityofdubuque.org



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



Shelley Stickfort
Chief Human Resources Officer
563.589.4125
ssstickfo@cityofdubuque.org



Arielle Swift
Public Works Director
563.589.4250
aswift@cityofdubuque.org



Mike Van Milligen
City Manager
563.589.4110
ctymgr@cityofdubuque.org



Marie Ware
Parks & Recreation Director
563.589.4263
mware@cityofdubuque.org



Wally Wernimont
Planning Services Director
563.589.4210
wwernimo@cityofdubuque.org



Jason Lehman
Assistant City Attorney
563.589.4381
jlehman@cityofdubuque.org



Barry Lindahl
Senior Counsel
563.583.4113
balesq@cityofdubuque.org



Trish Gleason
Assistant City Clerk
563.589.4100
tgleason@cityofdubuque.org



Stephanie Valentine
Executive Assistant
563.589.4110
svalenti@cityofdubuque.org

THE CITY OF
DUBUQUE
Masterpiece on the Mississippi

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CITY COUNCIL'S FISCAL YEAR 2026 BUDGET PUBLIC MEETING SCHEDULE

DATE	DAY	TIME	PLACE	TOPIC
March 25	Tuesday	6:30 p.m.	Council Chambers	Public Hearing on Property Tax Levy
March 31	Monday	6:30 p.m.	Council Chambers	Budget document presentation to City Council
April 2	Wednesday	6:30 p.m.	Council Chambers	City Manager's Office City Council City Attorney's Office City Clerk Communications Office Human Resources Adjournment
April 3	Thursday	6:30 p.m.	Council Chambers	Health Services Library Housing/Community Development Office of Shared Prosperity Office of Equity and Human Rights Adjournment
April 8	Tuesday	6:30 p.m.	Council Chambers	Airport Purchase of Services Planning Economic Development Finance Adjournment
April 9	Wednesday	6:30 p.m.	Council Chambers	Parks Recreation Grand River Center ImOn Ice Arena Five Flags Civic Center Adjournment
April 10	Thursday	6:30 p.m.	Council Chambers	Emergency Management Emergency Communications Police Fire Adjournment
April 22	Tuesday	6:30 p.m.	Council Chambers	Information Technology Water Water & Resource Recovery Center Public Works Adjournment
April 24	Thursday	6:30 p.m.	Council Chambers	Multicultural Family Center Community Impact Transportation Services Engineering Adjournment
April 28	Monday	6:30 p.m.	Council Chambers	Public Hearing to Adopt FY 2026 Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Dubuque
Iowa**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Dubuque, Iowa, for its Annual Budget for the fiscal year beginning July 1, 2024. 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 19 years in a row.

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CITY MANAGER'S BUDGET MESSAGE

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BUDGET INTRODUCTION

Attached for your review is the Fiscal Year 2026
Recommended Budget.

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

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

The following Fiscal Year 2026 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 31, 2025
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 2026 Recommended Budget

DATE: March 26, 2025

It is my goal that the Fiscal Year (FY) 2026 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 2024 annual goal setting session.

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

2024 Vision Statement

Dubuque 2039 is a sustainable and resilient city, an inclusive and equitable community where ALL are welcome. Dubuque 2039 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: 2024-2026

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

2024-2026 Top Priorities (in alphabetical order)

1. Air Service: Future Strategy and Action Plan: Major Airline Hub Connections
2. Central Avenue Revitalization Plan Implementation
3. Construction of 14th Street Railroad Overpass and 16th Street Corridor Complete Street Improvements: RAISE Grant and Matching Funds
4. Police Department Staffing and Hiring
5. Street Maintenance/Rehabilitation Program

2024-2026 High Priorities (in alphabetical order)

1. Catfish Creek Sanitary Sewer Project: Old Mill Road Lift Station Project
2. Chaplain Schmitt Island Development
3. City Workforce Retention and Attraction
4. Comprehensive Study of Fire Station Locations and Staffing
5. Parks Maintenance/Refresh Action Plan.

“The two most important days in a person life are they day they are born, and the day they find out why.” Mark Twain

I feel so fortunate to work with a hard working, committed group of city employees who have determined that their “why” is to lift up and serve others. Recognizing the value of our current city workforce and the need to continue to recruit talented and committed employees the City Council again chose as a 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 includes implementation of a recently completed classification and compensation study to ensure the City is paying competitive wages, including all levels in the Police Department, and it includes implementation of a previously City Council approved Precision Policing Center that will be a force multiplier for the Police Department and is funded by eliminating six sworn positions to create five non-sworn positions and equip the Precision Policing Center.

This budget recommendation is built on:

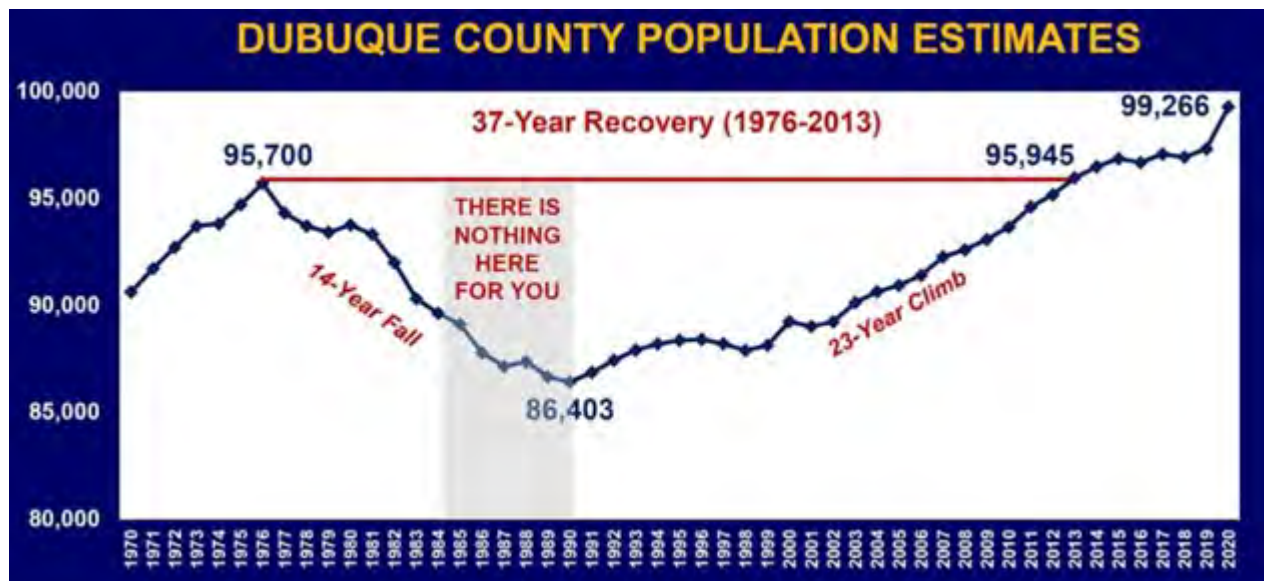
1. City Council Goals & Priorities
2. Major Capital Improvement Projects
3. Public Safety
4. Streets

In July 2023, the prudent financial management by the Mayor and City Council was being recognized. Moody's Investors Service 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.

In January 2025, Moody's Investor Services reaffirmed the July 2023 bond rating upgrade.

Fortunately, Dubuque is outperforming most of our peers across the state of Iowa and the Midwest. As you can see in the following 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 has received several very important federal grants.



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 five-year Dubuque County 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.

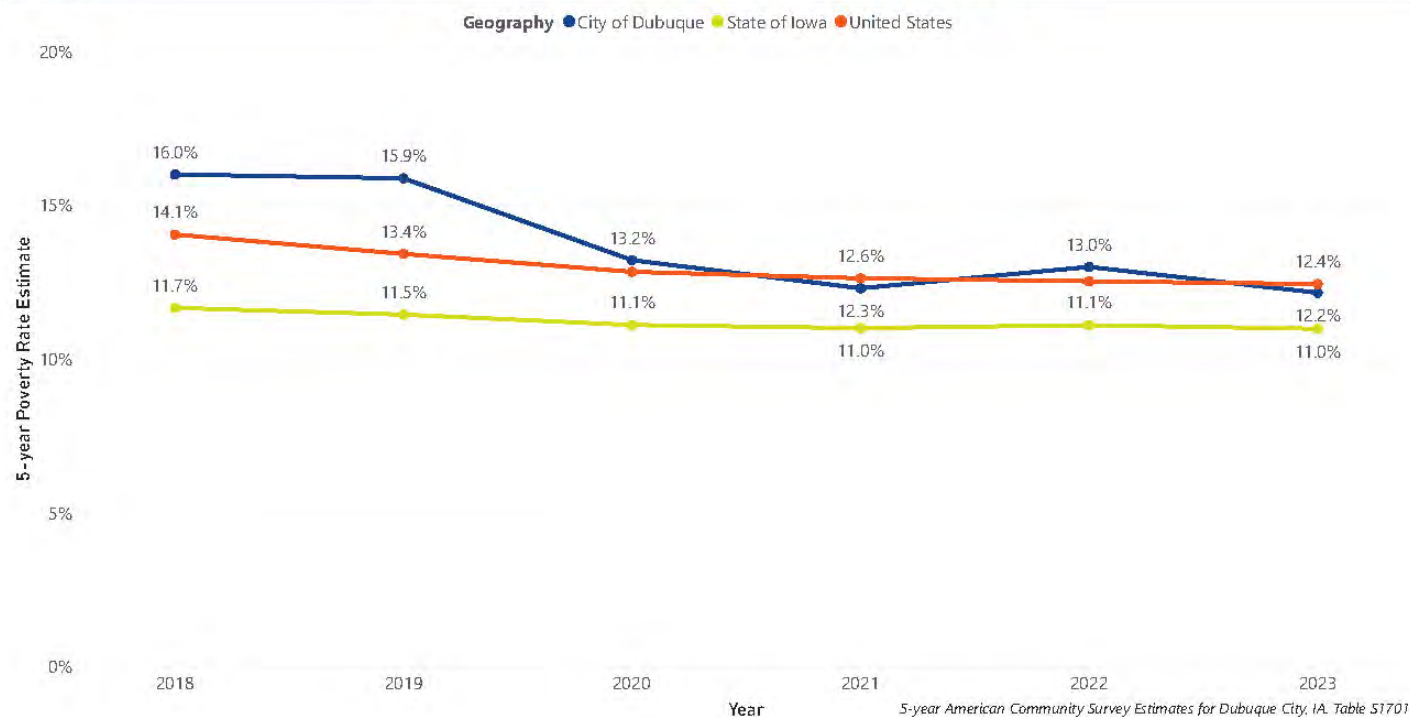
Median Household Income has increased from \$68,198 in 2021 to \$75,919 as of December 2024 (\$7,721, 11.3%).

The GDDC target for Construction Investment is \$1 billion by 2027 and only 31 months into the five-year plan the amount of investment in Dubuque County alone is over \$783,422,883. At this pace the amount of investment over 5 years could hit over \$1.5 billion in Dubuque County, and far exceed that total on a regional basis.

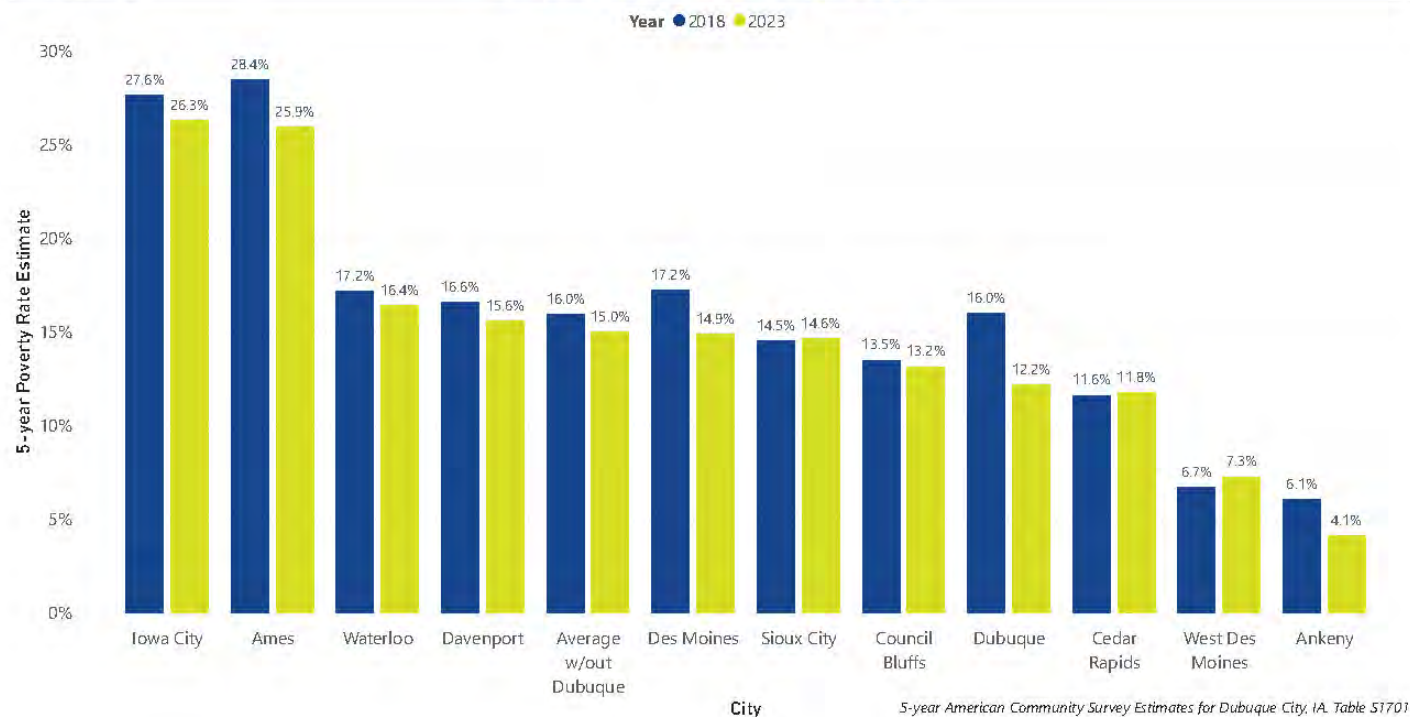
The Office of Shared Prosperity and Neighborhood Services reports that progress is being made on poverty prevention and reduction and Dubuque is again outperforming our peer cities in the State of Iowa, though the reduction of direct federal assistance to families caused a slight poverty uptick in 2022:



Dubuque, Iowa, US Poverty Rates



Poverty Rates by City





5-year Percent Change in Poverty City



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 3% wage increase. The Dubuque Police Protective Association (DPPA) 5-year contract was approved last year with a 5% wage cost in FY25, and 5% in FY26, after a 6% increase in FY24. The City successfully negotiated new agreements with the Operating Engineers and the Dubuque Professional Firefighters last year with Operating Engineers wage cost of 3.25% in FY25 and 3.5% in FY26 and the Firefighters wage cost of 5% in FY25 and 3.5% in FY26. The two Teamster collective bargaining agreements are currently in negotiations.

I am recommending a 3% cost of living wage increase this year for non-bargaining employees along with implementation of the results of Carlson Dettman (Cottingham & Butler) Compensation and Classification Study results. If this is approved, non-bargaining unit employees have averaged a 2.3% annual wage increase over 11 years, including no wage increase in FY2021 at the beginning of the pandemic. The average change in the Consumer Price Index over that period was 2.7%.

Community Safety

In the area of public safety, the City has added ten positions to the Fire Department 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, local CEOs, business owners, and top managers rated Dubuque's fire service #1 and its ambulance service #2.

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 as police force multipliers with Automated License Plate Readers.

In 2024 the Mayor and City Council approved the request from Chief of Police Jeremy Jensen to convert 6 vacant sworn Police Officer positions to cover most of the costs to create a Precision Policing Center staffed with five civilian employees who will bring even greater technology improvements to crime prevention, criminal apprehension and Police Officer safety in our community.

I have attached the 2024 Dubuque Police Department Annual Report. You will see Dubuque has had a 44% reduction overall cases from 2015-2024. The crime clearance rate for property crimes is 91% compared to 13% nationally.

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, the 5% wage increase in FY25, and the 5% wage increase in FY26, along with 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 Sheriff's Office operating software.

In Dubuque, Iowa, access to clean drinking water is crucial for public safety, preventing waterborne diseases, and promoting overall public health. **Water Department** staff work diligently to ensure that the water meets both federal and state regulatory standards. Clean, treated water is vital in reducing the risks of diseases like cholera, giardia, and E. coli—illnesses that could overwhelm healthcare systems and trigger public health emergencies. Moreover, it supports essential hygiene and sanitation practices, such as handwashing, cooking, and cleaning, helping to prevent infections and safeguard the community's well-being.

Clean drinking water supports other City Departments, including Parks & Recreation. It ensures hydration for park visitors during outdoor activities, particularly in warm weather, through fountains, water stations, pools, and splash pads, promoting health and preventing dehydration. A reliable water distribution system is crucial for Dubuque's emergency preparedness. The fire department depends on this system to fight fires. Fire hydrants provide a high-pressure water supply, enabling swift action to control fires, minimize damage, and save lives. A stable water distribution system is essential for ensuring that emergency services, especially firefighting efforts, can respond effectively and efficiently. The exceptional water system is taking into consideration as the Fire Department earns a prestigious Class II ISO rating.

The City of **Dubuque Planning Services Department** plays a vital role in ensuring the safety of the public by guiding the city's growth in accordance with the City of Dubuque Unified Development Code (UDC) and the Imagine Dubuque Comprehensive Plan. Through the UDC, the department enforces zoning regulations that prevent incompatible land uses, such as separating residential and industrial areas. Additionally, the UDC mandates important safety features in the design of buildings, such as required building setbacks, ensuring safe distances between structures to prevent overcrowding and allow for proper emergency access. It also enforces standards for light and ventilation to ensure buildings have sufficient airflow and natural light, contributing to healthier and safer living environments. The UDC includes fire separation requirements to minimize the risk of fire spreading between structures, providing vital protection for both residents and property. Furthermore, the department's oversight of site plans, subdivisions, and other developments ensures that safety considerations are central to the design and construction of all projects, creating safer communities for everyone.

The Imagine Dubuque Comprehensive Plan further complements these efforts by providing a long-term vision for the city's growth, which prioritizes the creation of safe, livable communities. This plan incorporates strategies for improving transportation networks, enhancing pedestrian and cyclist safety, and creating well-lit, accessible public spaces and to promote overall safety within neighborhoods. The Planning Services Department, working in coordination with other city departments, ensures that these safety-focused strategies are incorporated into every aspect of the city's growth, from infrastructure planning to community engagement.

In addition to the UDC and comprehensive planning, the Planning Services Department also oversees specialized functions such as floodplain management and development review facilitation. As the city's Flood Plain Manager, the department ensures that development within flood-prone areas complies with regulations that minimize flood risks, protecting both public safety and property. Furthermore, the department leads the development review team, which consists of key city staff members who evaluate projects for compliance with safety standards, zoning codes, and environmental regulations. By providing this thorough review process, the Planning Services Department ensures that developments not only meet regulatory requirements but also enhance the safety, sustainability, and resilience of the community.

The Office of Shared Prosperity and Neighborhood Support is implementing the Poverty Prevention and Reduction Plan. Poverty is defined as "an economic state in which an individual's or family's income can't cover the basic needs of everyday life." These needs typically include housing, food, child-care, clothing, health, transportation, and internet access. The impact of poverty is a safety concern to our community.

The struggles and trauma associated with poverty weakens families and individuals, some of whom struggle within poverty's grip for generations. Families are the building block of a thriving society; if those blocks are compromised or fractured, so too, is the whole of society. Poverty poses barriers to securing an education, acquiring a job with a living wage, and affording safe and affordable housing for individuals and families.

Addressing poverty in the City of Dubuque requires a collaborative, community-wide "all hands-on deck" effort. Our department partners with multiple city departments and community partners across sectors to implement the Equitable Poverty Reduction and Prevention Plan.

Dubuque 911 Emergency Communications Center acts as a central hub for receiving emergency calls, and dispatching the appropriate response (Police, Fire & EMS). Dispatchers coordinate communications with the responding agencies, doing their best to get everyone a better understanding of what is happening. Dubuque is very fortunate all the calls whether emergency and non-emergency calls come to the same location. All our staff is trained in Emergency Medical Dispatch (EMD), Emergency Fire Dispatch (EFD) and Emergency Police Dispatch (EPD). Dispatchers do ask a lot of questions but just know as you are answering those very important questions with information for the responders, all that information is being passed along to those coming to help you! We ask the questions to better inform our responders and to keep our callers safe.

There are many ways the Emergency Communications Department supports other departments in Public Safety.

- When calling 911 you can help the dispatcher by providing detailed information about what is happening. We quickly gather information from the callers to assess what is happening and what units are needed (EMS, Fire & Police). The quicker we can get the information the better response time for responding agencies.
- Dispatchers can facilitate communications across multiple different responding agencies, making sure everyone has access to important details of the incident. These include but not limited to Iowa State Patrol, DNR, Dubuque County Sheriff, Dubuque County Conservation, Iowa DOT, County DOT, etc.

- Dispatchers have the ability to use advanced forms of technology to pinpoint exact location of emergency callers. Ensuring that responders get to the correct location. They're also able to connect 911 callers to adjacent counties communication centers both IA, WI, and IL.
- We have smart 911. Callers and businesses have ability to make personal/business profiles that will share needed information on a 911 call. It only shares information provided in the profile; and only when you call 911 from the specific number provided in your profile. This information can give us door codes or certain directions about how to get to the residence.
- Dispatch has on call lists for most City of Dubuque Departments. We are the answering point for all City of Dubuque departments after normal business hours. Dispatchers use numerous resources to assist our callers in eventually speaking with the department they need. We work closely with Public Works (road conditions), the Water Department (water main breaks) and Traffic Signal Technicians (traffic light issues), records and Courthouse.
- Dispatchers utilize City Cameras – to provide live, up-to-date information to the responding units, as well as play back footage to assist for a multitude of calls for service.
- Dispatchers are trained to stay on the line with callers during emergency event until responders arrive. We want the caller to feel safe and protected with us on the line talking or listening and offering whatever help we can until responders arrive.
- Dispatchers complete ongoing training and keeping up to date on all the new things in 911! We have multiple platforms of online training that they work through alongside of their regular responsibilities. We want to be as prepared as possible to respond during a crisis!



While I am now a City Manager, I was once a Police Officer. I referred to the 911 dispatchers as our “Guardian Angels” as we knew they were sitting on our shoulders ready to get us help on a moments notice.

Sustainability is playing the long game, but it impacts our lives today. If we hope for a better city and world for our children and grandchildren, and all those who come after, we must prioritize our environment. This means protecting and preserving our air quality and water, rather than continuing to degrade them. As Jayla Rousseau-Thomas, an Anishinaabe woman, mother and social worker living on the traditional territories of the Kwanlin Dun First Nation and Ta'an Kwachan Council in Whitehorse, Yukon shared, " Simply put, the Seven Generations Principle puts the onus on decision makers to consider the options and their impacts outside of just the current context when making decisions at the individual, family, and community levels. Each person is to consider the decision they are seeking to make, in addition to considering what would the seven generations before them have done, and how will this decision impact seven generations into the future."

At its core, sustainability means ensuring our ability to continue and survive. Community sustainability initiatives involve local policies that consider multiple human needs. A sustainable community is a place where people of diverse backgrounds and perspectives feel welcome and safe, where every group has a voice in decision-making, and where prosperity is shared. Through thoughtful planning and strong sustainability efforts, we can build resource-efficient, stable, and cohesive communities. These efforts not only protect us from economic shocks, but strengthen our resilience to other threats, such as severe weather. Sustainability touches nearly every aspect of our daily lives, many of which we often take for granted: the air we breathe, the food we eat, the water we drink, the clothes we wear, and the homes we live in. It influences our physical health, our modes of transportation, land use, biodiversity, and even how we handle waste. By promoting sustainability, we create safer, healthier, and more productive environments. We empower communities to focus on the well-being of all residents, fostering resilience and justice.

Our sustainability work cultivates and maintains deep relationships within the community by identifying assets, skills, knowledge, and vulnerabilities. These connections support quotidian life as well as during times of disruption. The link between poverty and environmental degradation underscores the importance of addressing poverty prevention as a part of sustainability efforts. By working on energy efficiency and conservation, we reduce the economic burden on vulnerable populations. We also work to mitigate the impacts of disasters, as extreme weather events can lead to economic crises.

Ultimately, sustainability provides a path forward, overcoming the fear, confusion, and apathy that often accompany our changing climate. It empowers individuals, neighborhoods, businesses, non-profits, and cities to take collective action. By considering our relationship to the land, our infrastructure, and one another, we can create a resilient and lasting future where all can thrive.

The **Health Services** Department is an integral component of the City's public safety, primarily through Animal Control and Environmental Health activities. Animal Control enforces the Animal Control ordinance through the prohibition and enforcement of dogs and cats running at-large within the city, inoculation of all dogs and cats against rabies, investigation of animal bites and assurance of proper rabies confinement, prohibition of harboring a vicious or potentially vicious animal or dangerous animal and prohibition of animals causing serious disturbance or nuisance. The Environmental Health activity provides public safety through the inspection of food establishments (grocery stores, restaurants, etc.) to assure food safety limit food borne illness, along with public swimming pool and spa inspection. The department also plans for and responds to public health emergencies such as disease outbreaks, epidemics and pandemics and assures children with lead poisoning receive medical case management.

There is no greater concern for residents than ensuring their safety, and the Dubuque **Fire Department** plays a crucial role in safeguarding both our community and visitors. As a nationally accredited department, part of an elite group of fewer than 300 worldwide, and holding an ISO Class 2 rating—placing Dubuque among the top 3% of over 48,000 U.S. fire departments—the department sets a high standard in emergency response. The Fire Department provides essential services, including fire suppression, advanced life support (ALS) medical care and transport, technical rescues, water rescues, and hazardous materials response. In 2024 alone, the department responded to nearly 8,000 incidents, averaging 22 incidents per day, approximately 50 vehicle responses per day, showcasing the community's reliance on swift and effective action in times of crisis. The Greater Dubuque Development Corporation has recognized the department's value, presenting fire a 6.27 rating and ambulance a 6.16 rating out of 7 in its FY2023-2024 Public Services Index, ranking them first and second in overall service satisfaction. This feedback reflects the community's trust in the department's ability to deliver top-tier emergency services that directly contribute to the safety and well-being of everyone in Dubuque.

At the heart of the Fire Department's service is a team of dedicated firefighter-paramedics, each trained to the highest fire, EMS, and special response standards and equipped to provide life-saving care during any emergency. Dubuque's fire suppression vehicles and ambulances are all fully equipped with advanced medical equipment, ensuring we can provide critical care immediately when it's needed most. In addition to emergency response, the Dubuque Fire Department is also committed to community risk reduction through public education and proactive efforts to reduce fire and injury risks. By offering educational programs, safety inspections, and fire prevention initiatives, the department works to minimize the likelihood of emergencies and help the public better protect themselves. Beyond responding to emergencies, the Fire Department collaborates closely with law enforcement, public health, and other local agencies, creating a coordinated and effective approach to public safety. The Dubuque Fire Department contributes to the safety of the public not only through emergency response efforts but also through our commitment to excellence, community education, and collaboration, ensuring that the Dubuque community remains as safe as possible at all times.

Dubuque Regional Airport's highest priority is to provide safety and security to public, tenants and staff using DBQ facilities for entering the global network of general aviation, commercial airline travel and commerce. This is achieved through physical monitoring, advancements in technology and the close adherence to Federal Laws and Regulations.

Passenger and staff safety are achieved using physical screening, baggage screening, remote monitoring, and access control. These protocols are derived through frequent training and inspections to ensure Dubuque is following regulations set forth by the Federal Aviation Administration (FAA) and the Transportation Security Administration. (TSA).

Facility safety is closely monitored by highly trained airfield operations, aircraft rescue firefighting, public safety, airfield maintenance, airfield ground handlers and administration staff and airfield tenants to mitigate areas of concern using equipment, frequent safety inspections, and building strong relationships with other City Departments directly through Dubuque Police, Fire, Health, Dispatch as well as other city departments and numerous mutual aid and outside safety organizations.

Airport safety and security is a global priority and achieved only when there is great cooperation between staff, associates, and the traveling public.

The City of Dubuque's **Public Works Department** has a critical role in public safety through disaster response, community protection, and various supporting operations.

Disaster response from Public Works ensures roads are cleared from debris, snow and ice, low hanging or downed wires for the community and Police and Fire to navigate to and from emergency situations as they arise. These operations continue as needed without regard to weekends, or holidays. Staff in Public Works also ensure traffic signs, lights, and signals are back up and running post-storms, accidents, or other incidents.

Community protection comes through operating and monitoring the flood control system that prevents the Mississippi River from inundating the community during high water events and keeps the storm water system free of debris. Part of this system includes the Bee Branch storm water system designed to prevent water from backing into community homes. Public Works oversees the maintenance of the city-wide network of storm water and sanitary sewer pipes throughout the city to make sure they are functioning properly and in compliance with the consent decree. Additionally, Public Works oversees the curbside collection of trash, recycling, and organics from residential properties to keep the community free from disease and vector control. Staff also operate the landfill to ensure proper disposal and diversion of materials collected both inside and outside the community.

Other supporting operations include maintaining Police fleet and Fire Apparatuses for operational readiness. Fleet services division within Public Works also maintains The Jule buses used to carry community members to various locations for appointments and groceries. Staff and fleet within the field operations division have also been used to barricade community events and even Presidential visits coordinated with Police and Fire for the safety of those attending.

Public Works does not undergo all these operations single-handedly, though. Public Works partners with Engineering, Housing, Police, Fire, Water Resource & Recovery Center, Water Department, Health Services, Parks Division, and others every day to accomplish these operations for public safety.

The **Transportation Services Department** plays a major role in keeping the community safe. Whether it is daily riders on The Jule or downtown shoppers utilizing the public parking system, The Transportation Services Department strives to ensure a safe and pleasant experience. The Jule has upgraded our cameras systems, increased driver training, and identified additional support during peak passenger hours. The Jule strives to be on time and accessible to the community to allow passengers to reach their final destinations, including critical medical appointments, places of employment, and grocery stores. The Transportation Services Parking Division is in the middle of a system update for off-street and on-street technology. To promote a safe experience in the parking ramps, new lighting has been installed in a majority of the ramps along with updating camera systems. The Transit and Parking teams monitor all weather conditions to allow for clear parking locations along with safe driving conditions.

Cybersecurity is the cornerstone of the city's **Information Technology** framework, safeguarding sensitive data and protecting critical systems from cyber threats. With the rise in cyberattacks, robust cybersecurity measures and incident response are essential to maintain public trust and ensure the uninterrupted operation of city services. IT utilizes advanced firewalls, encryption techniques, and intrusion detection systems to prevent unauthorized access and mitigate potential breaches. Regular monitoring, security audits and vulnerability assessments further bolster the city's defenses, ensuring that any weaknesses are promptly addressed.

Security cameras are a crucial component of the city's safety infrastructure, providing real-time surveillance and acting as a deterrent to criminal activity. IT supports the network and system used for high-definition cameras with advanced features allowing law enforcement agencies to monitor public spaces more effectively. A robust network enables seamless data sharing and analysis across departments assisting precision policing, investigations and enhancing public safety.

IT infrastructure is integral to the efficient operation of emergency management services, including the 911 dispatch center, police, sheriff, and fire/EMS departments. Advanced communication systems ensure that emergency responders can quickly and accurately coordinate their efforts, reducing response times and improving outcomes. IT support extends to the maintenance of critical databases, such as criminal records and emergency contact information, which are essential for informed decision-making during crises. Additionally, IT systems facilitate the integration of various integrated emergency management tools, such as geographic information systems (GIS), mobile in-car computers, EMS cardiac monitors, body cameras and real-time incident reporting, further enhancing the city's ability to respond to emergencies and keep personnel safe. Support is provided for all emergency operations center events.

The resilience of the city's IT infrastructure is critical in maintaining uninterrupted service delivery and ensuring the safety of residents. Fiber optic connectivity and redundancies are key components of this resiliency, providing high-speed, reliable internet and network connections and minimizing the risk of outages. By implementing redundant systems and backup protocols, IT can quickly recover from equipment failures or cyberattacks, ensuring that critical services remain operational. This resilience not only enhances the efficiency of city departments but also fosters public confidence in the city's ability to manage and respond to emergencies. The use of cloud-based solutions and virtualization technologies enables seamless scalability and flexibility, allowing city departments to adapt to changing needs, demands and priorities.

Ultimately, the primary goal of IT infrastructure in city departments is to enhance the quality of life for residents by providing reliable, efficient, and secure services. Information technology is a critical enabler of public safety and the efficient operation of city departments. Through cybersecurity measures, equipment replacements, and support for emergency management, the city's IT infrastructure enhances the overall resiliency and service delivery of the city. By maximizing uptime and operational efficiency, IT systems ensure that residents receive the highest quality of service, contributing to a safer city.

The **Parks and Recreation Department** maintains a robust park system and offers recreational program opportunities that give individuals and families access to many opportunities for their free time to enjoy life. Our parks and trails offer many benefits. They provide a place where people of all ages can be active leading to reduced stress and improved physical and brain health and well-being creating a higher quality of life and extending life. Time spent in nature positively impacts mental health by increasing cognitive performance and well-being and alleviating illnesses such as depression, attention deficit disorders, and Alzheimer's.

Parks and recreational facilities and programs provide places where neighbors, friends, and families can meet, which improves community connections. This counters social isolation by connecting people with each other through festivals, parades, fundraisers, social events, performing arts, tours, and other programming. Special places like the Miracle League facilities in Veterans Park are accessible to all ages and abilities, especially those with disabilities. These are safe places for people to play and exercise away from busy city streets.

The Parks Division is on the forefront of our communities' emergency response. One example is our forestry tree crew that keep the city's extensive tree network trimmed, removes dead trees, and clear streets of tree debris on a daily basis and in storm responses to windstorms, ice, and heavy snow weather events. Parks Division employees are called upon to serve during heavy snowfall as a secondary snow crews aiding Public Works in the clearing of streets and sidewalks. Parks also partners with Dubuque Trees Forever to replace and add trees to the urban forest reducing heat islands and adding to community beautification. Much of Dubuque's beauty is captured by its forested bluffs, tree lined streets, and colorful foliage displays in the fall.

Active recreation such as playgrounds, hiking and biking trails, sports fields and courts, splash pad, and swimming pools are places to run off steam and burn excess energy in a positive way. Access to parks and recreation opportunities has been strongly linked to reductions in crime and to reduced juvenile delinquency and vandalism. Strong community engagement and support of these parks and recreational facilities create a sense of pride in our places and spaces, places you want to share when someone comes to visit. Examples of this include the skatepark and renovated volleyball/pickleball courts at Flora Park or the recently renovated Comiskey Park. They are a tangible reflection of the quality of life of our community and provide an identity for our community. Extensive planting and maintenance of the many public flower beds and baskets and landscaped areas throughout the community such as the Riverwalk, Main Street, and Bee Branch Greenways make Dubuque a very special place to live, work, and play.

The **City Attorney's Office** facilitates the activities of other departments and supports the Mayor and City Council. Examples related to public safety include:

- Enforcement (Building codes, nuisance codes, animal control codes, zoning codes, traffic codes, simple misdemeanor codes)

- Search warrants
- Petition/Abandoned properties
- Review of contracts, specifications, and insurance which result in public improvements impacting public safety
- Training
- Consultation

One major crime prevention tool is access to a living wage job. **Economic Development** supports the creation of housing in our walkable downtown neighborhoods. Walkable neighborhoods often feature better lighting, crosswalks, and traffic-calming measures, reducing the risk of accidents and enhancing overall safety. The presence of more pedestrians can also deter crime, as streets are less likely to be desolate and more likely to have “eyes on the street.”

In addition, all of our development agreements now require the developer to install exterior security cameras on their buildings and to register for the Secure Dubuque Personal Surveillance System program. In the event a crime occurs in the area, footage from the system could be of assistance to the department, increasing the efficiency of the investigation - however, the property owner reserves the right to decline access to their system at any time.

Aside from being a welcoming place for residents that may have nowhere else to turn, **libraries** help promote psychological safety, brain health, social and emotional safety to members of our community across all demographics.

The library can be a hub for all members of our community to expand their understanding of the world around them, learn something new about an interest or community they've never experienced before, and simply be a warm, cool, or dry, place to spend a day out of the harsh Midwest swings of weather. We also can help provide economic safety and support for community members that want to stay informed and entertained by borrowing library materials and utilizing library resources.

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

The activities the department is involved include street design, stormwater management, sanitary sewer design, traffic engineering, security cameras, fiber optic design and expansion, right of way management, sidewalk and trail design, bridge design, retaining wall design and flood protection through the design of flood walls and levees that protect the city from flooding. Some of the recent efforts to improve health and safety has been construction of the Bee Branch Greenway Project to eliminate flooding in over 1300 homes, the construction of multiple roundabouts to improve traffic flow and reduce the possibility of major injuries at those intersections, ADA pedestrian ramp upgrades to allow all people access to the sidewalk network, and expansion of security cameras around the city to help in traffic safety and assist police.

Through all these activities, the department is following state and federal design standards to ensure proper design and maintenance occurs. The engineering department works with many city departments and outside agencies working in partnership to coordinate this work and ensure the public's safety. Protection of the public is paramount to what the engineering department does.

The **Office of Community Impact** enhances the safety and well-being of Dubuque residents by fostering community engagement, providing essential support services, and addressing barriers that lead to instability.

The **Equitable Fine and Fee Program** in partnership with utility billing and other internal departments address financial hardship from escalating into crises by offering alternative payment options or community service alternatives. By ensuring that penalties do not disproportionately impact low-income or marginalized residents, we help individuals maintain housing, employment, and overall stability—reducing the risks associated with financial insecurity.

The **AmeriCorps program** strengthens safety by fostering social and emotional competencies in K-12 students. By teaching self-awareness, emotional regulation, and responsible decision-making, AmeriCorps members equip youth with the skills needed to navigate challenges constructively. This proactive approach reduces behavioral issues, prevents violence, and creates safer schools and communities.

The **Multicultural Family Center (MFC)** provides psychological safety and a deep sense of belonging for all community members. As a welcoming and inclusive space, the MFC offers culturally responsive programming, mentorship, and leadership development—helping individuals build confidence, establish meaningful connections, and feel secure in their community.

Additionally, the **Office of Community Impact volunteer initiatives mobilize residents to support projects that strengthen neighborhood resilience and public safety**. The **Adopt-A-Spot initiative** encourages individuals, businesses, and community groups to take ownership of public spaces by maintaining parks, streets, and neighborhoods. Reducing litter, improving landscaping, and creating well-kept environments, will deter crime and promote community pride. Research shows that well-maintained spaces experience lower crime rates, as visible community care signals vigilance and discourages vandalism or illegal activity.

Another key aspect of our commitment to public safety is the **collaboration with the Dubuque Police Department through the Chief's Forum**. This partnership and collaboration strengthens communication, builds trust, and ensures that community voices inform policing strategies. Fostering transparency and cooperative problem-solving contributes to safer neighborhoods and a more connected Dubuque.

The **Housing and Community Development Department** contributes to public safety through a combination of housing assistance, code enforcement, and health-focused initiatives. Assisted Housing Programs provide stable, affordable homes for low-income families, seniors, and disabled residents, reducing the risks associated with housing instability and homelessness. By administering Housing Choice Vouchers and project-based assistance, the department ensures safe living environments for vulnerable populations while promoting self-sufficiency. Additionally, rehabilitation and home purchase programs offer loans to income qualified homeowners and buyers, allowing them to maintain and improve their properties, preventing deterioration that could lead to unsafe conditions.

The department's Inspection and Construction Services division plays a key role in public safety by enforcing building codes, inspecting rental properties, and addressing nuisance violations. Through regular rental property inspections, construction permitting and inspections, and code enforcement, they mitigate risks such as structural hazards, fire dangers, and sanitation issues. These efforts extend to vacant and abandoned property licensing and inspections, ensuring that neglected structures do not become safety threats. In addition, the Lead and Healthy Homes programs proactively reduce exposure to lead-based paint and other health risks, particularly for children and older adults.

Money from the Community Development Block Grant (CDBG) program further supports public safety by funding essential housing, economic development, neighborhood improvement, and public facility projects. In housing development, CDBG funds assist in homebuyer programs, homeowner rehabilitation, and provides the grant match for lead hazard reduction efforts, ensuring that low- and moderate-income families have access to safe, well-maintained homes. Economic development initiatives, such as the Microenterprise Assistance Program, provide financial and professional support to small business owners, fostering economic stability in the community.

Neighborhood and community development programs funded by CDBG include zoning enforcement and neighborhood recreation programs designed to enhance public spaces, reduce crime, and provide safe activities for at-risk youth. Investments in public facilities, such as low- and moderate-income area park upgrades and the Lincoln Wellness Project, improve community infrastructure and create safe, accessible recreational spaces. Additionally, CDBG funding supports local nonprofit organizations through a revolving fund, helping to ensure resources are available for services that benefit vulnerable populations.

By integrating these functions, the Housing and Community Development Department ensures that residents live in secure, well-maintained homes., contributing to a healthier and more resilient community.

Human Resource Department staff conduct post offer, pre-employment background checks, including but not limited to driving record checks, criminal background check, drug screening (as required/appropriate for positions) to ensure that City staff providing services to residents have a demonstrated ability to do so safely. These checks also occur post-employment where permissible.

Human Resource Department staff in the development and learning offerings do focus on best practice processes and procedures, including safe operation of equipment and tools for the employee and the public.

The City Clerk's Office provides administrative support during the civil service hiring process for police and fire departments by coordinating exams and preparing candidate lists, playing an integral part in fulfilling positions in these critical public safety roles.

The City Clerk's Office oversees many license and permit processes that require background checks, including applicants for solicitor licenses, taxi driver permits, and retail alcohol licenses—businesses that frequently interact with the public. By coordinating background checks with the police department, our departments ensure that individuals applying for these permits have no criminal history or other issues that could pose a risk to public safety.

The City Clerk's Office oversees the special event permit process, which involves coordination with departments including the city's safety coordinator, health department, police department and fire department, to ensure that community events are executed safely.

Safety is a top priority for residents, and the City of Dubuque is dedicated to protecting the health, safety, and well-being of both employees and the public. **The Finance Department** plays a key role in fostering a strong safety culture by ensuring compliance with state and federal regulations while supporting city departments in maintaining safe operations.

Through the City's Safety Committee, we lead the development and implementation of city-wide safety policies and best practices, identifying corrective actions, preventive measures, and training needs. Our goal is to instill a culture of "If you see something, say something" in all aspects of safety.

Additionally, the Incident Review Team conducts thorough investigations of workplace incidents and near misses, identifying root causes and recommending corrective actions to prevent recurrence. Meanwhile, the Safety Audit Team proactively assesses workplace conditions, identifying potential hazards and ensuring compliance with safety protocols to protect employees, facilities, and the public.

Together, these efforts equip employees with the knowledge and resources to prevent accidents and enhance overall safety. By promoting a proactive approach to hazard identification, injury prevention, and risk management, we help create a safer work environment for all. Our collaborative commitment ensures that safety is not just a policy but a core value that protects both employees and the community we serve.

Public safety is at the core the **Water & Resource Recovery Center's (WRRC)** mission. The WRRC plays a vital role in protecting the health and well-being of the community. This is done in multiple ways.

The WRRC ensures the safe and effective treatment of wastewater. Every day, the WRRC manages and treats millions of gallons of wastewater, removing contaminants and pollutants before returning clean water to the environment. This prevents the spread of waterborne diseases, protects drinking water sources, and supports the overall health of the Mississippi River ecosystem. This essential function safeguards both public health and the region's natural resources.

The WRRC industrial pretreatment program helps local businesses comply with environmental regulations, preventing hazardous discharges that could endanger workers, emergency responders, and the wider community.

The WRRC manages the City's Fats, Oils, and Grease (FOG) Program designed to prevent FOG from entering the sewer system, where it can accumulate and cause blockages. When a blockage occurs, it can lead to sanitary sewer overflows, resulting in untreated wastewater spilling into streets or backing up into homes and businesses. By working with restaurants, businesses, and residents to properly dispose of FOG, we help prevent costly and hazardous sewer backups that could pose serious health and safety risks to citizens.

The WRRC Environmental Lab provides water testing services for the Water Department to help ensure that the drinking water they produce is safe for human consumption. By conducting critical water quality analyses, we help verify that the city's drinking water meets regulatory standards and is free of harmful contaminants. This collaboration plays a direct role in protecting public health and ensuring that Dubuque residents have access to clean, safe drinking water.

Ultimately, the WRRC is more than just a treatment facility—it is a public health guardian and a key partner in the City's overall safety strategy. By maintaining high standards for wastewater treatment, infrastructure resilience, and interdepartmental cooperation, we ensure that Dubuque remains a safe, healthy, and thriving community.

The City's **Communications Office** contributes to the safety of the community in a variety of ways, ranging from emergency responses to proactive safety education campaigns.

Communications staff manage the City's main communication channels to reach residents (social media, website, videos, publications, public access television, signage, and more) and coordinate media relations to amplify messaging through traditional media outlets. The Communications Office also provides communications support to the City's key public safety departments: police, fire, emergency communications, health services, housing and community development, engineering, and emergency management. Staff work with those departments to promote safety initiatives and programs, develop communications plans and campaign, and even recruit new staff to those departments. Communications staff also provide public notification support to the City water department during boil water advisories/orders and major water main breaks

Additionally, the Communications Office is involved in crisis communications for the organization and is a critical part of the City's emergency management and operations plans. Communications staff are responsible for one of the primary emergency operations center (EOC) roles: public information. The public information officer is part of the City's EOC team and all Communications staff provide support to the public information function of the EOC when it is activated by assisting with public alerts and messaging during emergencies, media relations, and outreach during recovery efforts following major incidents. The Communications Office also manages the City's use of the AlertIowa emergency notification system which is used during emergencies to reach residents by phone, text, email, and through the AlertIowa app.

The Communications Office includes the City's GIS Office, which provides overall management the City's GIS system and the hundreds of layers of data it contains. GIS is a critical tool used by all City departments, including public safety applications by police, fire, health services, housing and community development, and more. Those departments rely upon the data within the City's GIS and mapping functions it provides to respond to emergencies, develop response/patrol policies and strategies, visualize data for analysis and planning, monitor critical infrastructure and assets, track incident response efforts, and more. GIS provides the data for data-driven decision-making related to safety.

The City of Dubuque Department of **Equity and Human Rights** plays an important role in promoting public safety in the community. First, Equity and Human Rights works directly with the Dubuque Police Department to build relationships between the community and the police department and to ensure that the concerns of community members regarding the police are heard. For example, the Chief of Equity and Human Rights participates in the Chief of Police's Forum, in which City staff and residents discuss current issues of concern.

Another way the Department of Equity and Human Rights directly contributes to public safety is by assisting residents who believe they have been discriminated against or that their rights have been violated. Public safety is not limited to physical safety; it also includes feeling that your rights are protected and your dignity as a person is respected. One of the important roles of the Department of Equity and Human Rights is helping residents complete complaint intake forms and assisting them in finding the right place to file their complaints. These complaints include situations in which residents believe they have been discriminated against by an employer or a business, or when they believe their rights have been violated by a City employee other than a police officer. The Department of Equity and Human Rights also assists in facilitating mediation in conflicts between tenants and landlords, neighbors, or others who seek such assistance.

The City of Dubuque's Equity and Human Rights Commission, which is appointed by the City Council but works in collaboration with the Department of Equity and Human Rights, also contributes to public safety by investigating issues of concern in the community related to human rights and discrimination. The Commission also provides the community with public information about these issues.

Finally, the Department of Equity and Human Rights indirectly contributes to public safety by working with City staff and other City departments to ensure that all people are treated in a welcoming and respectful manner and that all residents have fair access to eligible City services. For example, the Department coordinates Intercultural Competency and other trainings for City staff that help create a welcoming and safe environment for City employees and similarly foster welcoming and safe interactions with the public. As another example, the Office of Equity and Human Rights works with the City's Communication Office and other departments to ensure that important public announcements and other public information are translated into languages such as Spanish and Marshallese. These announcements often involve public safety or public health, and providing people with access to information promotes public safety in general.

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 and over 8 miles in 2024, the City will be further pursuing street improvements. The Fiscal year 2026 budget recommends that **Public Works** pave 10 miles of streets.

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 followed in 2024 with award of an over \$37 million federal infrastructure grant application 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 2024, the City received a \$25 million federal grant to construct the over \$40 million project.

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 five-year CIP includes \$8,170,000 to begin the Central Avenue and White Street improvements project.

Phase II of Comiskey Park Development is included for \$1,697,000.

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.

Between January, 2025 and December, 2029 the City has budgeted over \$131 million to upgrade and maintain existing sanitary sewers and to install new sanitary sewers opening up areas of the community for development and making sure existing areas of the community continue to have high quality sanitary sewer service.

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.

The City capital improvement budget includes \$9.6 million to do Granular Activated Carbon Filter Rehabilitation to assist with PFAS mitigation. This is in addition to creating a new deep well at a cost of approximately \$4.5 million. **The FY26-FY30 Water Department CIP is a total of approximately \$27.8 million.** The City is anticipating receiving some settlement funds from the PFAS litigation the City joined, but as of the submittal of the budget we do not know the amount.

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 2,400 developable single-family lots and multi-unit residential rental units that have either been completed, are under construction, or have been approved for development.**

Dyersville Events has acquired the Field of Dreams site and has broken ground on a new almost \$40 million baseball stadium for major league baseball games, concerts, business meetings and other events. The Field of Dreams has also secured financing for a robust youth baseball and softball complex breaking ground in 2025. Opening in the 2026 baseball season this will host over 1,000 baseball and softball teams a year.

This has led to the city approving a development agreement for two new hotels in the Port of Dubuque and the city has received multiple inquiries about additional hotels.

In December 2024 the University of Dubuque announced the formation of the John and Alice Butler School of Osteopathic Medicine. This new medical school will be located in downtown Dubuque with 800 students and over 200 faculty and staff.

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 Parks and Recreation.

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

- Full-Assistant FBO Supervisor at the Airport to ensure supervisory coverage for the Fixed Base Operations (FBO).
- Full-Time Secretary in AmeriCorps to assist as part of the creation of the new division.
- Full-Time Secretary in City Clerk's Office to serve as the main point of contact for all public inquiries.
- Full-Time Climate Action Coordinator in the City Manager's Office dedicated to implementing the 50% by 2030 Community Action and Resiliency Plan.
- Full-Time Grant Analyst in the City Manager's Office to address the continued need for grant management.
- Full-Time Public Safety Dispatcher in the Emergency Communication to cover forty hours of current part-time hours.
- Full-Time Utility Locator in Engineering to address the growing demand for locating buried City utilities.

- Seasonal Business Administration Intern in Engineering to assist the administrative staff with an ever-growing workload.
- Seasonal OSHA Intern in Engineering to update and customize the current department Construction Safety Manual.
- Seasonal Broadband Intern in Engineering to assist Traffic Operations Center staff with populating a database of broadband infrastructure.
- Seasonal Finance Intern to assist with large projects and ongoing work.
- Four Full-Time Firefighters to increase the number of personnel per shift, resulting in the ability to increase minimum staffing to 24 personnel each day, thereby staffing a third full-time ambulance crew.
- Three Full-Time Firefighters to increase the available personnel to cover various leave requirements and help reduce the need for overtime.
- Full-Time Confidential Account Clerk in Housing to help with administrative duties of the department.
- Full-Time Help Desk Technical Support in Information Services to provide assistance for the implementation of e-mail for additional uses, help in implementation of MFA for all, help address the need for backlog of service request tickets, aid in monthly on-boarding for technology additional WebQA user and backend support.
- Full-Time User Technology Specialist in Information Services to provide ERP support.
- Full-Time Chief Security Officer in Information Services to help improve cybersecurity, manage the on-going complexity of threats, and manage the network infrastructure (fiber, switches, routers).
- Full-Time maker Space Assistance at the Library to provide full-time coverage for Maker's Space.
- Full-Time Patrol Officer in Police added as part of the 20 officers by 2022.
- Seasonal Community Resource Officers in Police to help continue the success the program has had in both the value to the public and as a recruiting tool for the department.
- Full-Time Sanitation Driver in Public Works added due to the increase in lane miles to plow and employee turnover rate.
- Part-Time Secretary in Public Works added to help with coverage issues during lunch, vacation, and sick leave.
- Full-Time Landfill Equipment Operator in Public Works to support operations in the Agency's Regional Collection Center.
- Four Full-Time Bus Operators in Transportation Services to minimize employee turnover, associated, cost, and offer more consistency in schedules for residents.

In the FY2024 budget, the following personnel additions were made:

- two Police Officer positions were approved as part of the crisis intervention team and enhancements to the Secondary Responder Model.
- at the Fire Department, there was addition of a Firefighter position and an additional Administrative Assistant.
- In 911 Emergency Communications, there was the addition of a full-time Dispatcher position.
- at the Airport, more Fixed Based Operator Line Service hours
- in Housing, elimination of a part-time position and creation of a full-time Combination Inspector.
- an additional 910 hours of site supervision at the Multicultural Family Center.
- a new full-time Confidential Account Clerk in Parks and Recreation s.

- upgrade of a part-time Circulation Lead Library Assistant to a full-time position at the Library.
- a Data Scientist position in Public Works.
- a part-time AmeriCorps Position in the Engineering Department.
- two intern positions in the Engineering Department,
- a full-time Water Distribution Maintenance Worker in the Water Department,
- elimination of a Water Meter Repair Worker.
- creation of a Water Meter Foreman position in the Water Department.
- the creation of the position of Assistant Water and Resource Recovery Manager position.
- creation of the Industrial Pretreatment Coordinator position at the Water and Resource Recovery Center.
- 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:

- added a civilian Fire Inspector
- 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.
- 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.
- Water & Resource Recovery Center had the addition of Maintenance Supervisor 0.25 FTE.
- 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.
- Office of Prosperity and Neighborhood Support part-time Administrative Assistant was moved to full-time +0.34 FTE.
- Communications Office eliminated Communications Assistant -0.50 FTE; added Communications Assistant +1.0 FTE. Airport eliminated Marketing Coordinator -0.70 FTE.
- 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, you approved 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.

After adoption of the FY2025 budget you approved the addition of a Project and Facilities Manager position in the Public Works Department.

The FY 2026 budget recommendation includes a reorganization in the Engineering Department that includes a slight increase in full-time equivalent positions, but is more an effort to reorganize the work being performed with the correct titles and compensation. This has a FY26 cost of just over \$40,000. A reorganization in the City Manager's Office eliminates a full-time position and takes the currently vacant Director of Strategic Partnerships position from part-time to full-time. This change has no increase in costs. The temporary position in the Sustainability Office was set to expire in June 2025 and that position is extended through June 2026.

Opportunities for Grants and Forgivable Loans

The City of Dubuque has had tremendous success pursuing federal and state grants. To implement these grants the City has invested in making projects "shovel ready" and has budgeted 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 recently retired as the City of Dubuque Director of Strategic Partnerships and the city has executed a service agreement with Teri. 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.

Staff continue to convene and engage with 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.

The City of Dubuque committed all of the ARPA money by December 2024 as required by law in the following projects.

Summary of Uses	Rescue Plan Amount
Police Patrol Vehicles	\$224,122
Police Vehicle Accessories	\$112,938
Grand River Center Equipment Acquisition	\$84,740
Public Works Street Overlay – Additional 5 Miles	\$850,085
Flood Control Levee Certification	\$177,618
Purina Drive Floodwall	\$102,888
Five Flags Spotlights	\$123,186
Operating GRC Equipment	\$187,235
Five Flags Sound Equipment	\$69,886
GRC Chairs	\$18,440
Eagle Valley Park	\$290,105
Westbrook Park Development	\$287,492
English Ridge Park Development	\$287,345
Parks Resurface Tennis Courts	\$50,000

Summary of Uses	Rescue Plan Amount
Jefferson Park Retaining Wall	\$302,278
Eagle Point Park Retaining Wall	\$59,195
Parks Retaining Walls	\$5,800
Eagle Point Park Building and Structures Assessment	\$1,301
Comprehensive Parks Master Plan	\$129,977
Eagle Point Park Rest Room Renovation	\$40,886
Flora Park Asphalt Paving	\$9,114
Five Flags table replacement	\$50,484
Five Flags Arena Pipe, Drape and Barricades	\$28,869
Flora and Sutton Pool Heaters	\$17,913
Parks Maintenance	\$95,442
Parks Maintenance Headquarters Storage Area	\$9,808
Parks Irrigation to Planters/Flower Beds	\$52,280
Re-imagine Comiskey	\$46,689
Parks Natural Resources Plan	\$60,000
Pets in Parks Signage and Drinking Fountains	\$19,820
Plan Highway 20 Roses	\$6,379
Travel Dubuque 501(c)(6) Loss	\$270,427
Utility Bill Assistance	\$52,399
Business, Non-For-Profit, and Arts Groups Assistance	\$62,774
Fiber Backbone Project	\$1,078,083
Fiber East-West Redundant Loop	\$216,141
Old Mill Road Lift Stations & Force Main Improvements - Design	\$2,311,288
Kerper Blvd Lift Station	\$1,798,266
\$9.4 Green Alleys	\$348,000
Schmitt Island Sanitary Improvements	\$218,380
Center Place Alley Sewer Reconstruction	\$21,968
PERV PAVE BB RR Sponsor	\$350,032
W&RRC UV Disinfection System	\$216,818
W&RRC Sludge/Grease Grinders	\$18,182
W&RRC High Strength Waste Receiving and Storage	\$186,750
Terminal Street Project	\$670,645
Water SCADA System Upgrade	\$745,893
Orchard Drive Water Main Replacement	\$339,654
Chesterfield Drive Water Main	\$47,331
Public Lead Water Line Replacement	\$63,178
North Cascade Water Main	\$23,896
Briarwood Sub Main Extension	\$106,324
Fiber Purchase	\$478,200
Police Patrol Vehicles	\$178,060
Police Vehicle Accessories	\$33,940
Fire Ambulance Replacement	\$415,000
FY 2024 Fire Pumper Replacement	\$450,000

Summary of Uses	Rescue Plan Amount
Field of Dreams	\$1,000,000
Asset Management	\$723,574
Broadway Sanitary Sewer	\$103,472
Webber Property Development	\$111,284
E911 Relocation	\$2,500,000
Data Center	\$461,747
Public Safety Software	\$925,708
MFC 2nd Floor	\$796,043
Bee Branch Interceptor Sanitary Sewer Project	\$3,340,387
Airport Minimum Revenue Guarantee	\$350,000
Conduit/Fiber Extension to Public Facilities	\$1,333,635
Broadband IMON Buildout	\$372,488
Total ARPA Funded Projects	\$26,522,282

To Partners:

- Riverview Center received a Transitional Housing Assistance Grant from the Office on Violence Against Women, Dept. of Justice \$575,000
- 374 local businesses received Economic Injury Disaster Loans & Grants (EIDL) from the US Small Business Administration (SBA) \$19,805,500
- 30 local businesses received Restaurant Revitalization Funds (RRF) from the US Small Business Administration (SBA) \$4,240,794
- PHOENIX THEATRES DUBUQUE, LLC received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$989,658
- Dubuque County Historical Society received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$940,247
- Legion-Aires Drum and Bugle Corps received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$696,794
- The Grand Opera House received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$180,492
- Bell Tower Productions received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$72,335
- Dubuque Symphony Orchestra received a Shuttered Venue Operators Grant (SVOG) from the US Small Business Administration (SBA) \$62,087
- Dyersville Field of Dreams received a grant from the Iowa Economic Development Authority (IEDA) | Destination Iowa for Tourism & Economic Development (Stadium) \$12,500,000
- Dyersville Field of Dreams received a Tourism & Economic Development grant from Iowa's Water Infrastructure Fund (WIF) for Water Infrastructure & Connectivity \$11,000,000
- 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
- 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
- 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

- Dubuque/Jackson Counties Habitat for Humanity received a 2022 State HOME Grant from the Iowa Finance Authority (IFA) \$1,066,895
- 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
- Dubuque Dream Center received a grant from Future Ready Iowa | Child Care Challenge for Child Care Slots (creation/opening) \$750,000
- 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
- Hirshbach Motor Lines, Inc. received a grant from Future Ready Iowa | Child Care Challenge for Child Care Slots (creation/opening) \$630,000
- Romper Room Child Care Center received a Future Ready Iowa | Child Care Challenge grant for Child Care Slots (creation/opening) \$452,591
- 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
- The Dept. Of Economic Development was awarded a grant from the Iowa Dept. of Cultural Affairs for Community Initiatives & Creative Projects \$205,000
- Voices received a grant from the Iowa Economic Development Authority (IEDA) for Accessible Restrooms \$100,000
- Aspire Home Daycare LLC received a Future Ready Iowa | Child Care Challenge grant for Child Care Slots (creation/opening) \$78,300
- Crescent Community Health Center received a grant from the Iowa Cancer Consortium for a Community Health Worker \$75,000
- Four Mounds Foundation received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$50,000
- Friends of St. Mary's were awarded a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$50,000
- Stonehill Franciscan Services received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$46,000
- Mercy Health Services-Iowa, Corp. received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$44,760
- Heritage Works received an American Rescue Plan Humanities Grant for Heritage Works Job Support \$18,000
- Dubuque County Historical Society received an American Rescue Plan Humanities Grant for the Mathias Ham Historic Site Programs and Expanded Marketing Campaign \$18,000
- Hills and Dales Child Development Center received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$16,165
- Julien Dubuque International Film Festival was granted an American Rescue Plan Arts Grant – Organizations for JDIFF Contract Position Support \$15,000
- Dubuque Museum of Art received an American Rescue Plan Arts Grant – Organizations to Diversify engagement, build equity, add capacity \$15,000
- Heritage Center received an American Rescue Plan Arts Grant – Organizations for 2021-22 Live at Heritage Guest Artist Fee Subsidy \$10,000
- Grand Opera House received an American Rescue Plan Arts Grant – Organizations for Contracted Artists \$7,500
- Bell Tower Theater was awarded an American Rescue Plan Arts Grant – Organizations for Artist Stipends \$7,500
- Creative Adventure Lab, Inc. received an American Rescue Plan Arts Grant - Organizations for Supporting Staff and contract artists \$7,500.

- Dubuque Symphony Orchestra received an American Rescue Plan Arts Grant – Organizations for Dubuque Symphony Orchestra Holiday Concert \$7,500
- Aspire Home Childcare Network received a grant from the Future Ready Iowa | 2022 Employer Innovation Fund for Job & Skills Training \$5,800
- Ellyn Holzhuter Daycare received a grant from the Future Ready Iowa | Child Care Challenge for Child Care Slots (creation/opening) \$5,621
- Thomasin Ringler received an American Rescue Plan Arts Grant – Artists for Mammalia Series/Public Metal Pours/Studio Exhibit \$5,000
- Laura Konecne received an American Rescue Plan Arts Grant – Artists for Sculptural Pachypodium Vessels \$3,500
- Northeast Iowa School of Music was awarded an American Rescue Plan Arts Grant – Organizations for Office Manager and Business Manager Support \$3,500
- Gail Chavenelle received an American Rescue Plan Arts Grant – Artists for Website for the Future \$2,500
- Amy Dunker received an American Rescue Plan Arts Grant – Artists for Rising Strong \$2,500
- Samantha Hilby-Beck was awarded an American Rescue Plan Arts Grant – Artists for Reengagement of Emerging Artist & Arts Educator \$2,500
- Dubuque Chorale received an American Rescue Plan Arts Grant – Organizations for Artistic Stipends for Two Piano Accompanists \$2,500
- 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:

- 2022 RAISE Infrastructure Planning Grant from the United States Department of Transportation (USDOT) for 14th Street Overpass & 16th Street Corridor, Elm Street Complete Streets, & Roundabouts \$2,280,000
- 2024 RAISE Infrastructure Grant from US Department of Transportation to build the 14th Street Overpass Project exceeds \$43,000,000
- 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
- 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.
- 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
- 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
- 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:**

- The Dept. of Parks and Recreation 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:**

- 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
- 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
- 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
- Received a grant from the United States Department of Transportation (USDOT) Via Community Project Funding (CPF) for Chaplain Schmitt Island Trail Connection \$615,000
- Local Arts Agencies for Subgranting Local Arts Agencies for Subgranting National Endowment for the Arts - Regular Appropriations \$500,000
- Dubuque Police received a COPS Hiring grant from the Department of Justice for Community Oriented Policing - Brain Health Trained Officers \$250,000
- Received a grant for the Granger Creek Lift Station from the Federal Emergency Management Agency (FEMA) Via Community Project Funding \$1,000,000
- 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.
- Received an Economic Development Administration (EDA) grant from their Economic Adjustment Assistance (EAA) Program for Bee Branch Gates & Pumps \$7,700,000
- 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
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 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 2025, the City levied for \$28,233,757 in property tax revenue to support the general fund and in FY 2026 the budget guidelines would levy for \$29,861,915 in property tax revenue to support the general fund. The FY 2026 budget guidelines call for a 1.38% increase in the property tax rate, which increases the property tax rate from \$9.92638 in FY 25 to \$10.06372 in FY 26, which would be a 3.90% or \$33.38 tax increase for the average Dubuque residential property owner, an increase in property tax for commercial (1.78%, \$74.27), and an increase for industrial (1.71%, \$85.68).

	% Change	\$ Change
Property Tax Rate	1.38 %	\$ 0.14
Property Tax Asking	5.77 %	\$ 1,628,158.08
Average Residential Payment	3.90 %	\$ 33.38
Average Commercial Payment	1.78 %	\$ 74.27
Average Industrial Property	1.71 %	\$ 85.68

Since 1989, the average homeowner has averaged an annual increase in costs in the City portion of their property taxes of +1.45%, or about +\$9.28 a year. If the State had been fully funding the Homestead Tax Credit, the increase would have averaged about +\$6.62 a year.

For the purpose of this budget, the City Council is only considering the FY2026 property tax rate. The FY2027 - 2030 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 FY2027.

The City property tax rate projected in these budget guidelines and impact on the average residential property owner (\$159,503 assessed value) is as follows:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 2026	\$ 10.0637	1.38%
FY 2027	\$ 10.5957	5.29%
FY 2028	\$ 11.0623	4.40%
FY 2029	\$ 11.1686	0.96%
FY 2030	\$ 11.4436	2.43%

Fiscal Year	"City" Property Tax Askings	% Change in Tax Askings	% Impact on Avg. Residential Property	\$ Impact on Avg. Residential Property
FY 2025	\$ 28,233,757			
FY 2026	\$ 29,861,915	+5.77%	+3.90%	\$ +33.38
FY 2027	\$ 32,052,686	+10.89%	+5.29%	\$ +47.00
FY 2028	\$ 34,130,077	+6.40%	+4.40%	\$ +41.23
FY 2029	\$ 35,146,352	+3.00%	+0.96%	\$ +9.39
FY 2030	\$ 36,723,553	+4.46%	+2.46%	\$ +24.30

The State's residential rollback factor will increase from 46.3428% in 2025 to 47.4316% or a 2.35% increase in FY 2026. The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$91,067 taxable value in FY 2025 and \$93,207 taxable value in 2026) results in more taxes to be paid per \$1,000 of assessed value.

For the proposed Fiscal Year 2026, Dubuque has the **LOWEST** property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY26)) is 116.54% higher than Dubuque's rate, and the average is 55.15% higher than Dubuque. Dubuque's recommended FY 2026 property tax rate is \$10.06 (increase of 1.38% from FY 2025).

Fiscal Year 2026 City Property Tax Rate Comparison for Eleven Largest Iowa Cities

Rank	City	Tax Rate
11	Waterloo (FY25)	\$21.79
10	Council Bluffs (FY26)	\$17.69
9	Sioux City (FY26)	\$17.66
8	Des Moines (FY26)*	\$17.56
7	Cedar Rapids (FY26)	\$16.66
6	Davenport (FY26)	\$16.61
5	Iowa City (FY26)	\$15.63
4	West Des Moines (FY25)*	\$11.75
3	Ankeny (FY25)*	\$10.53
2	Ames (FY26)	\$10.25
1	Dubuque (FY26)	\$10.06
	AVERAGE w/o Dubuque	\$15.61

**Includes Des Moines Area Transit Levy*

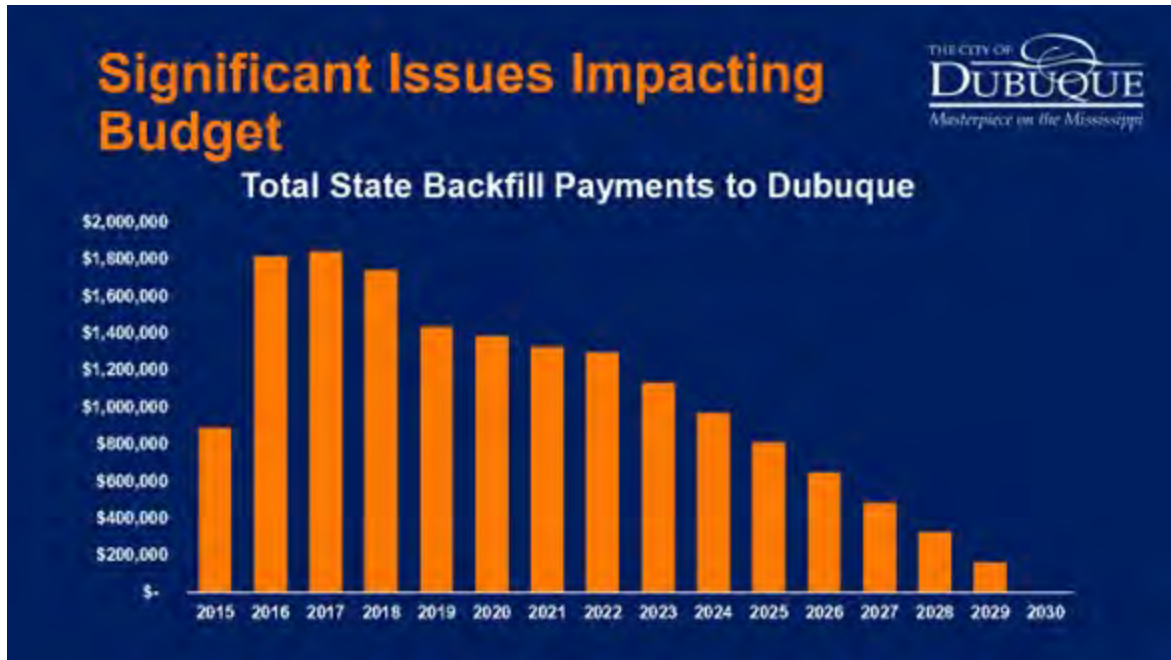
Significant issues impacting the FY 2026 budget:



1. Multi-Residential Property was combined with Residential Property in FY 2025.
2. Homestead Exemption 65+
 - a. HF718 created new exemption
 - b. 3,427 Homeowners filed for exemption
 - c. FY25 \$3,250 in taxable value
 - d. FY26 \$6,500 in taxable value
 - e. FY2026 revenue reduction to City of \$224,174
3. Military Exemption
 - a. HF718 changed Military Credit to Exemption
 - b. Increased from \$1,852 to \$4,000
 - c. 1,937 Homeowners receive Military Exemption
 - d. FY2026 revenue reduction to City of \$68,016
4. Residential Rollback
 - a. Residential Rollback factor increases from 46.3428% in 2025 to 47.4316%.
 - b. Impacts taxable value of residential and commercial/industrial impacted due to two-tier assessment limitation on first \$150,000
5. Riverfront Property Lease Revenue
 - a. Riverfront Property Lease revenue increased \$162,758 in FY 2026 to \$4,273,045 due to the estimated consumer price index increase and inclusion of property tax reimbursement from leaseholders.
6. Local Option Sales Tax
 - a. Decreased from \$12,927,516 in FY2025 to \$12,905,936 in FY2026. The FY2026 budget is based on FY 2025 actual plus 2.00%.

- b. 50% to property tax relief, 50% to capital improvements (20% for maintenance of City buildings and 30% for street maintenance)
- 7. Hotel Motel Tax
 - a. Increased from \$3,376,382.62 in FY2025 to \$3,910,460.00 in FY2026. The FY2026 budget is based on FY2025 actual plus 3%.
- 8. January 2025: Moody's Affirmed City's Bond Rating
 - a. Moody's Affirmed the Aa2 credit rating on general obligation bonds.
 - b. Moody's credit analysis states, "the City of Dubuque's local economy benefits from its role as a regional economic center, with solid resident income and full value per capita. Financial operations are strong and will remain so despite declines in fund balance over the next few years, as it expends funds from the pandemic. Long-term liabilities and fixed cost ratios are moderate and will remain so despite future borrowing needs." According to Moody's, the Aa2 issuer rating for the City of Dubuque's bonds reflects the city's healthy economic base, which serves as a regional economic center. Other rationale stated for the rating include full value per capita and adjusted resident income are solid at around \$109,000 and 98% respectively, though weaker than Aa peers, in part because of a large student population, available fund balance was strong at around 60% of revenue at the close of fiscal 2023 (year-end June 30), and cash was stronger at 85% of revenue. The City's available fund balance will likely remain well over 45%, despite some planned draws in fiscal 2024 and fiscal 2025 to spend down federal funds from the pandemic. Despite the state adopting new property tax restrictions, revenue raising flexibility remains strong because the City maintains significant margin in its employee benefits fund and is not utilizing its emergency levy. The long-term liabilities ratio will likely remain well under 300% inclusive of the current issuances and future borrowing plans, and fixed-costs ratio will remain well below 20%.
- 9. The already approved collective bargaining agreements for Dubuque Professional Fire Fighters Association and International Union of Operating Engineers is 3.5%.
- 10. The already approved collective bargaining agreement Dubuque Police Protective Association is 5%.
- 11. The Teamsters Local Union No. 120 Bus Operators and Teamsters Local Union No. 120 are in contract negotiations.
- 12. Non-represented employees include a 3.00% wage increase.
- 13. Fiscal Year 2026 includes the cost of the implementation of the classification and compensation study. A classification and compensation study analyzes the job positions (not individuals) in an organization. The purpose of a classification and compensation study is to ensure jobs with comparable minimum qualifications, job responsibilities, supervisory expectations, working conditions and environments are grouped closely in a compensation plan. Salary ranges are competitive within the identified market, and to equip the human resources team to consistently administer classification and compensation programs on an ongoing basis. The City's strategy through this study has been to recommend a new compensation strategy in which the City is competitive at the 50% percentile of employers.
- 14. Estimated cost to General Fund = \$2,026,133

15. The Municipal Fire and Police Retirement System of Iowa Board of Trustees City contribution for Police and Fire retirement increased from 22.66% percent in FY 2025 to 22.68% percent in FY 2026 (general fund cost of \$2,185 for Police and \$1,821 for Fire or a total of \$4,007)
16. 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 648 contracts) in FY 2026 (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 2026 is projected to have a 4.61% increase in health insurance costs. Estimates for FY 2027 were increased 4.62%; FY 2028 were increased 4.63%; FY 2029 were increased 4.64%; and FY 2030 were increased 4.65%.
17. The decrease in property tax support for Transit from FY 2025 to FY 2026 is \$34,152, which reflects an increase in Federal Transportation Administration Operating revenue (\$40,167); an increase in Federal Transportation Administration Capital (\$9,474), an increase in employee expense (\$138,076); decrease in supplies and services (\$41,013); a reduction in equipment replacements (\$18,576), an increase in passenger fare revenue (\$20,693).
18. Electrical energy expense is estimated to increase 16% over FY 2024 actual expense based on approved rate increases.
19. 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 2026 State backfill for property tax loss is estimated to be \$646,603 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.
- c. 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.
- d. **The projected backfill for Dubuque for the two-tier assessment limitation in Fiscal Year 2025 is estimated to be \$387,318.**

20. Gaming Revenue.

- a Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to decrease \$192,217 from \$7,405,579 in FY 2025 to \$7,213,362 in FY 2026 based on revised projections from the DRA. This follows a \$2,283,319 increase from budget in FY 2025 and a \$43,621 increase from budget in FY 2024.

- b February 2026 DRA distributions (\$1,267,993) will be used to fund FY2026 non-recurring improvement packages and implementation of the classification and compensation study. This is a change from past use of DRA distributions because all funds will be used for Fiscal Year 2026 operations. All of DRA distributions were used in operations in Fiscal Years 2025 and 2024.

21. Interest Revenue

- a Interest revenue increased from \$1,718,055 in FY 2025 to \$2,300,097 in FY 2026. The FY 2026 budget is based on projected general fund cash balance, projected interest rates, and the new banking services agreement tied to a thirteen week T-bill plus five basis points.

22. Franchise Fee Revenue

- a Natural Gas franchise fees have been projected to increase 11.7 percent over FY 2024 actual of \$923,628. Also, Electric franchise fees are based on FY 2024 Actual of \$4,924,839 plus rate increases of 20.0 percent.

23. Fiscal Year 2026 Debt

- a With the pledge of the \$1.1 trillion dollar federal infrastructure package and other opportunities to compete for grants, the City was successful in obtaining several large grants and now will be implementing those projects, especially the Bee Branch Flood Mitigation Project, 16th Street Pumping Station, and the 14th Street Overpass project.

A particular emphasis in this five-year CIP is modernization, maintenance, and extension of the City sanitary sewer system to accommodate the growth the City is currently experiencing, and anticipating in the next few years and beyond. In the current fiscal year (FY 2025), the City will have allocated \$40,809,198 and in this new five-year CIP, the City will have allocated an additional \$90,406,304 for a total of \$131,215,502 over a six-year period.

The Fiscal Year 2026 CIP budget recommendation of \$91,803,749 is a 3.44% increase from the Fiscal Year 2025 CIP budget of \$88,753,825.

The City will issue \$152,147,710 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 park development, neighborhood park developments, 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 \$152,147,710 of debt in FY 2026-2030. The City will retire \$139,519,604 of existing debt, increasing the amount of City debt by \$12,628,106. By far the greatest use of debt over the next five years is for sanitary sewer maintenance and improvements (\$78,399,027).

For Fiscal Year 2026, the use of the statutory debt limit would be 33.50%, and by the end of the Recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2030, the City of Dubuque would be at 32.90% of the statutory debt limit.

In this budget recommendation, the Mayor and City Council are currently reviewing, projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

In the extremely low interest rate environment prior to 2015, the City had been increasing the use of debt to accomplish the projects that need to be done. To have any success, a community must have a sound infrastructure. The Mayor and City Council has recognized the infrastructure issues Dubuque faces and has been responsive. While there was some criticism of City use of debt to deal with those infrastructure challenges, that criticism fails to recognize that not financing the needed infrastructure maintenance and improvements is also a form of debt that is passed down to future generations. This was a strategic decision by the City Council realizing that infrastructure investment just gets more expensive over time for these reasons: a) the older a piece of infrastructure gets and the more it is allowed to deteriorate increases costs; b) the longer the wait to invest in infrastructure the costs are increased by inflation; and c) If the investment in infrastructure is not made in this low interest rate environment this investment will eventually need to be made when interest rates are higher, thereby increasing costs. However, beginning in FY 2016 the City Council at their 2015 Goal Setting Session debt reduction was adopted as a High Priority. So the amount of outstanding debt began to decrease and in Fiscal Year 2026 the City will be issuing slightly more debt (\$4,698,236) than is retired and many projects will become pay-as-you-go. However, in 2022 a fourth reason was created for considering using debt for infrastructure projects and that is the massive amount of federal grant money that was being made available. 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, 2025, is currently \$281,085,184. The breakdown of the debt principle outstanding as of June 30, 2025, is as follows:

	6/30/2025 Principle Outstanding
Debt Obligation	
General Obligation Essential Corporate Purpose	\$100,598,999
Less General Obligation Debt Subject to Annual Appropriation	(\$14,625,570)
Tax Increment Notes and Bonds	\$15,565,000
Economic Development TIF Rebate Agreements	\$5,561,674
Other Revenue-Backed Loans	\$2,664,171
Total Indebtedness Subject to Statutory Debt Limit of	\$109,764,274
Percent of Statutory Debt Limit Used as of June 30, 2025	34.10%
Revenue Bonds	\$156,695,340
Less Revenue Bonds Subject to Annual Appropriation	(\$11,803,968)
Add Debt Subject to Annual Appropriation	\$26,429,538
Total City Indebtedness as of June 30, 2025	\$281,085,184

The City will issue \$152,147,710 in new debt in the Recommended 5-year CIP, mostly for fire equipment replacement (\$4,163,408), fire station improvements, fire station expansion, airport improvements, reimagine Comiskey Park (\$1,697,000), neighborhood park developments, Federal Building renovations (\$5,640,600), solid waste collection vehicles, sanitary sewer improvements (\$90,406,304), water system projects (\$15,956,673), stormwater improvements, parking maintenance (\$5,240,000), renovation of Five Flags (\$22,890,869), and Central Avenue improvements (\$6,440,000).

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Fire Equipment Replacement (LOST)	\$401,060	\$544,000	\$—	\$—	\$—	\$945,060
Fire Station Expansion/Relocation (LOST)	\$—	\$—	\$—	\$—	\$500,900	\$500,900
Fire Station Improvements (LOST)	\$100,000	\$900,000	\$500,000	\$—	\$50,000	\$1,550,000
Fire Truck/Ambulance Replacements (LOST)	\$—	\$1,350,000	\$950,000	\$—	\$1,863,408	\$4,163,408
Airport Improvements (LOST)	\$1,000,500	\$804,999	\$192,000	\$294,000	\$—	\$2,291,499
Park Development (LOST)	\$505,000	\$—	\$—	\$—	\$—	\$505,000
14th Street Overpass (GDTIF)	\$—	\$—	\$—	\$1,341,131	\$—	\$1,341,131
Reimagine Comiskey Park (GDTIF)	\$1,697,000	\$—	\$—	\$—	\$—	\$1,697,000
Central Avenue Corridor (GDTIF)	\$—	\$—	\$1,760,000	\$1,780,000	\$2,900,000	\$6,440,000
Federal Building Renovation (GDTIF)	\$945,600	\$—	\$—	\$—	\$4,695,000	\$5,640,600
Five Flags Renovation (GDTIF)	\$—	\$2,750,000	\$3,040,000	\$8,128,869	\$8,972,000	\$22,890,869
Parking Ramp Major Maintenance (GDTIF)	\$2,857,400	\$350,000	\$—	\$—	\$2,033,000	\$5,240,400
Solid Waste Collection Vehicles - Refuse	\$220,000	\$375,000	\$595,000	\$375,000	\$845,000	\$2,410,000
Sanitary Sewer Projects	\$20,079,873	\$17,796,826	\$19,938,126	\$12,413,852	\$8,170,350	\$78,399,027
Stormwater Projects	\$632,643	\$820,000	\$723,500			\$2,176,143
Water Projects	\$750,000	\$1,524,715	\$9,158,146	\$4,523,812	\$—	\$15,956,673
Total New Debt	\$29,189,076	\$27,215,540	\$36,856,772	\$28,856,664	\$30,029,658	\$152,147,710

The City will retire \$139,519,604 of existing debt over the next five-years (FY26-FY30).

The following chart shows the net reduction of debt from Fiscal Year 2026 - Fiscal Year 2030:

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
New Debt	\$29,189,076	\$27,215,540	\$36,856,772	\$28,856,664	\$30,029,658	\$152,147,710
Retired Debt	-\$24,490,840	-\$26,781,297	-\$28,355,118	-\$29,751,697	-\$30,140,652	-\$139,519,604
Net Debt Increase (Reduction)	\$4,698,236	\$434,243	\$8,501,654	-\$895,033	-\$110,994	\$12,628,106

There was a 0.53% increase in assessed value effective January 1, 2024, which is the assessment the Fiscal Year 2026 statutory debt limit is based on. The statutory debt limit effective June 30, 2026 is \$323,629,585. The City will be at 33.50% of statutory debt limit by June 30, 2026. In FY 16 the City was at 86.13% of statutory debt limit, so 33.50% in Fiscal Year 2026 is a 53.04% 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	FY25
90.00%	86.54%	66.06%	59.79%	52.90%	46.91%	43.51%	43.33%	39.36%	40.07%	34.85%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2026–2030 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 2026 is as follows:

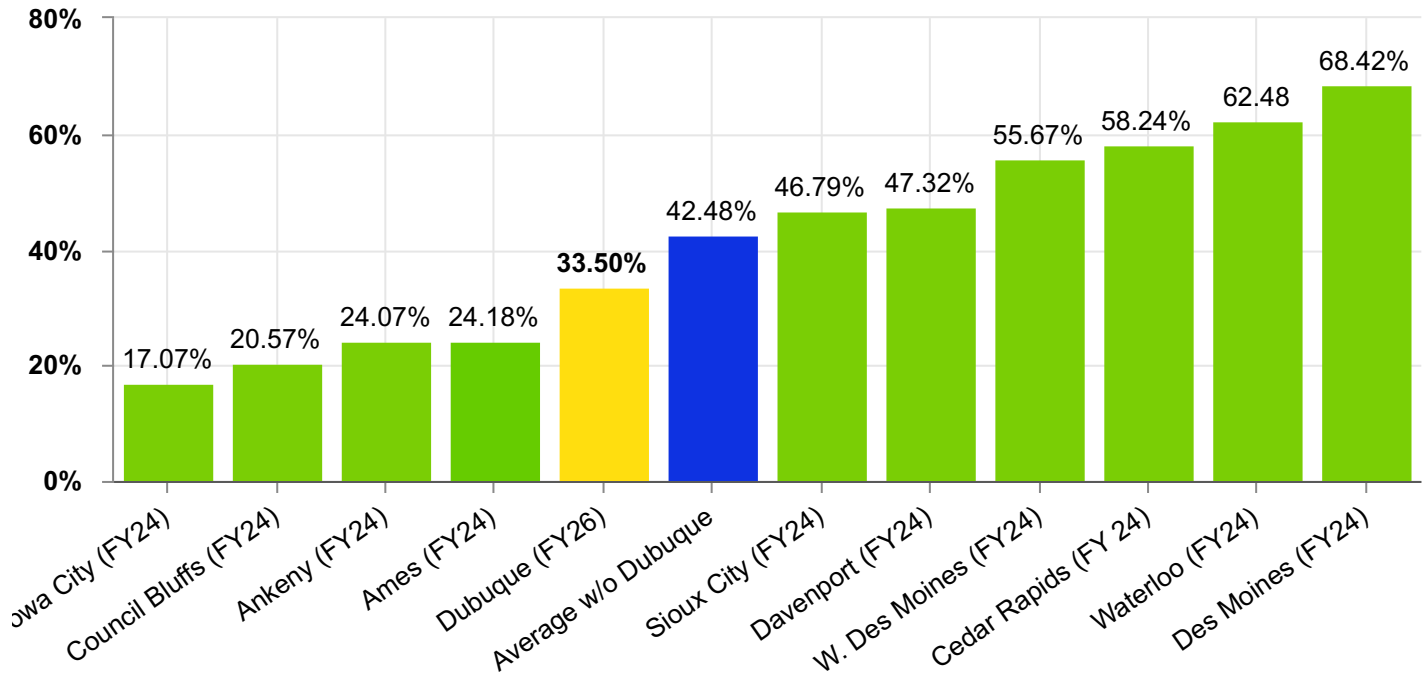
FY 26	FY 27	FY 28	FY 29	FY 30
33.50%	32.13%	30.65%	30.58%	32.90%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2026 compared to the other cities in Iowa for Fiscal Year 2024 with a population over 50,000:

Fiscal Year 2024 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 (FY24)	\$803,564,354	\$549,760,000	68.42%
10	(FY24)	\$551,635,692	\$307,090,000	55.67%
9	24)	\$681,383,619	\$396,830,000	58.24%
8	Waterloo (FY24)	\$221,546,701	\$138,428,824	62.48%
7	Davenport (FY24)	\$423,816,425	\$200,540,000	47.32%
6	Sioux City (FY24)	\$309,734,920	\$144,929,999	46.79%
5	Dubuque (FY26)	\$323,629,585	\$108,410,164	33.50%
4	Ankeny (FY24)	\$416,454,919	\$100,260,000	24.07%
3	Ames (FY24)	\$277,278,426	\$67,035,000	24.18%
2	Iowa City (FY24)	\$368,416,450	\$62,905,000	17.07%
1	Council Bluffs (FY24)	\$365,780,288	\$75,240,467	20.57%
	Average w/o Dubuque			42.48%

Percent of Legal Debt Limit Utilized



Dubuque ranks as the fifth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is below the average of the other Cities. The average (42.48%) is 26.82% higher than Dubuque (33.50%).

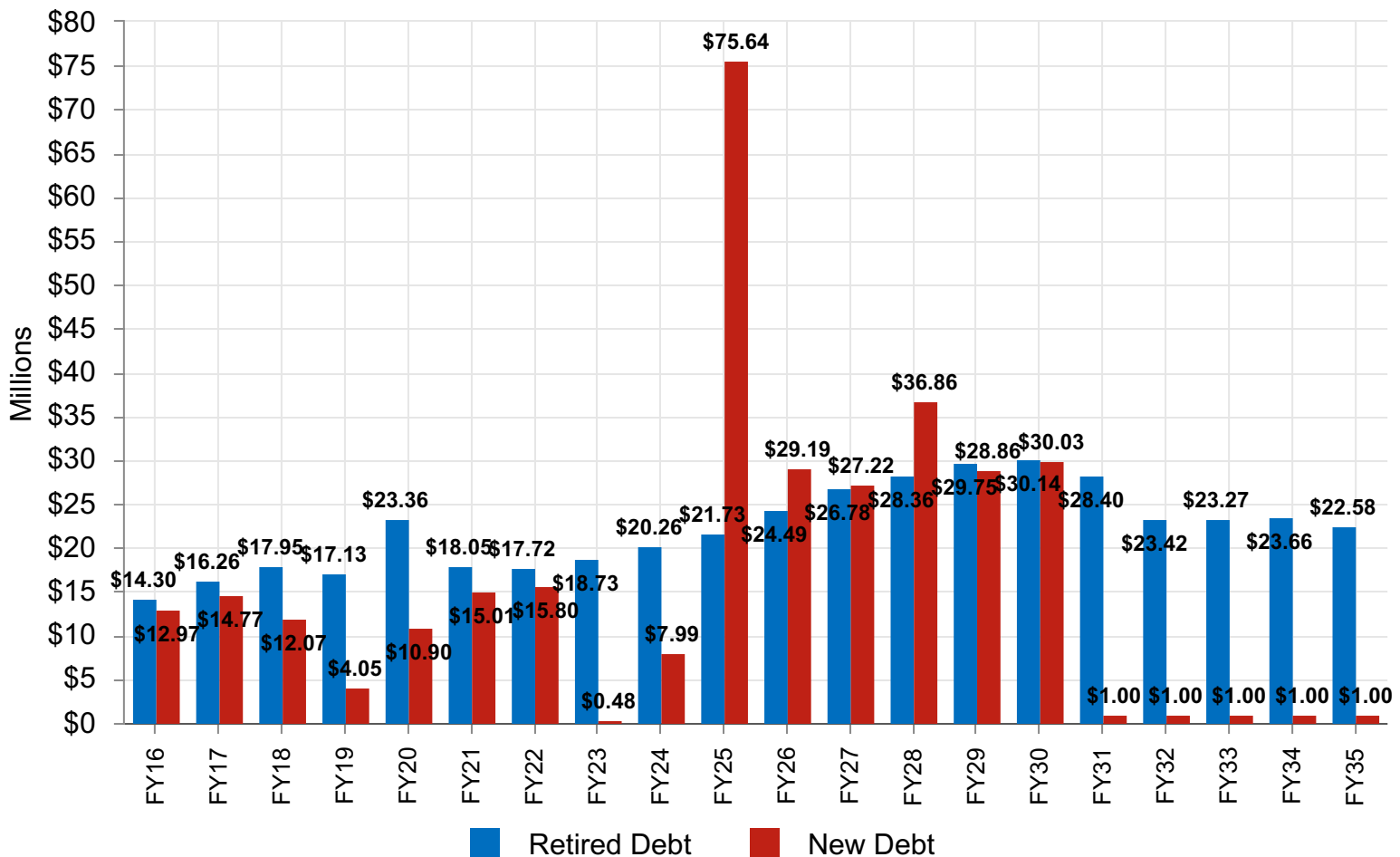
Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2026, is projected to be \$167,789,201 (33.50% of statutory debt limit). The total City indebtedness as of June 30, 2015, was \$295,561,181 (90% of statutory debt limit). The City is projected to have \$8,483,725 more in debt as of June 30, 2026.

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

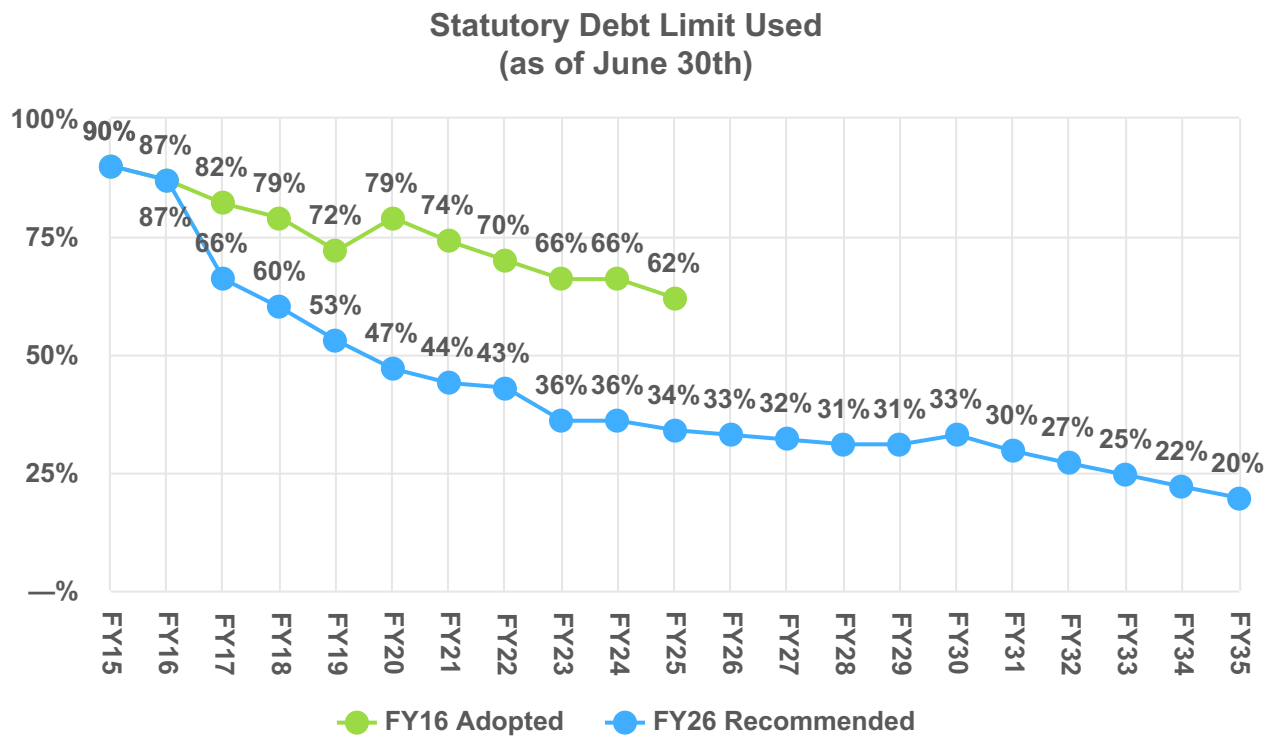
Based on the timing of projects, the City issued very little debt in FY23 (\$0.48 million) and FY24 (\$7.99 million), so the FY25 debt issuance was a combination of three years of debt funding for projects. In that three-year period, the City retired \$60.72 million in debt and issued \$84.11 million in debt. The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:

Retired Debt Versus New Debt (In Millions)



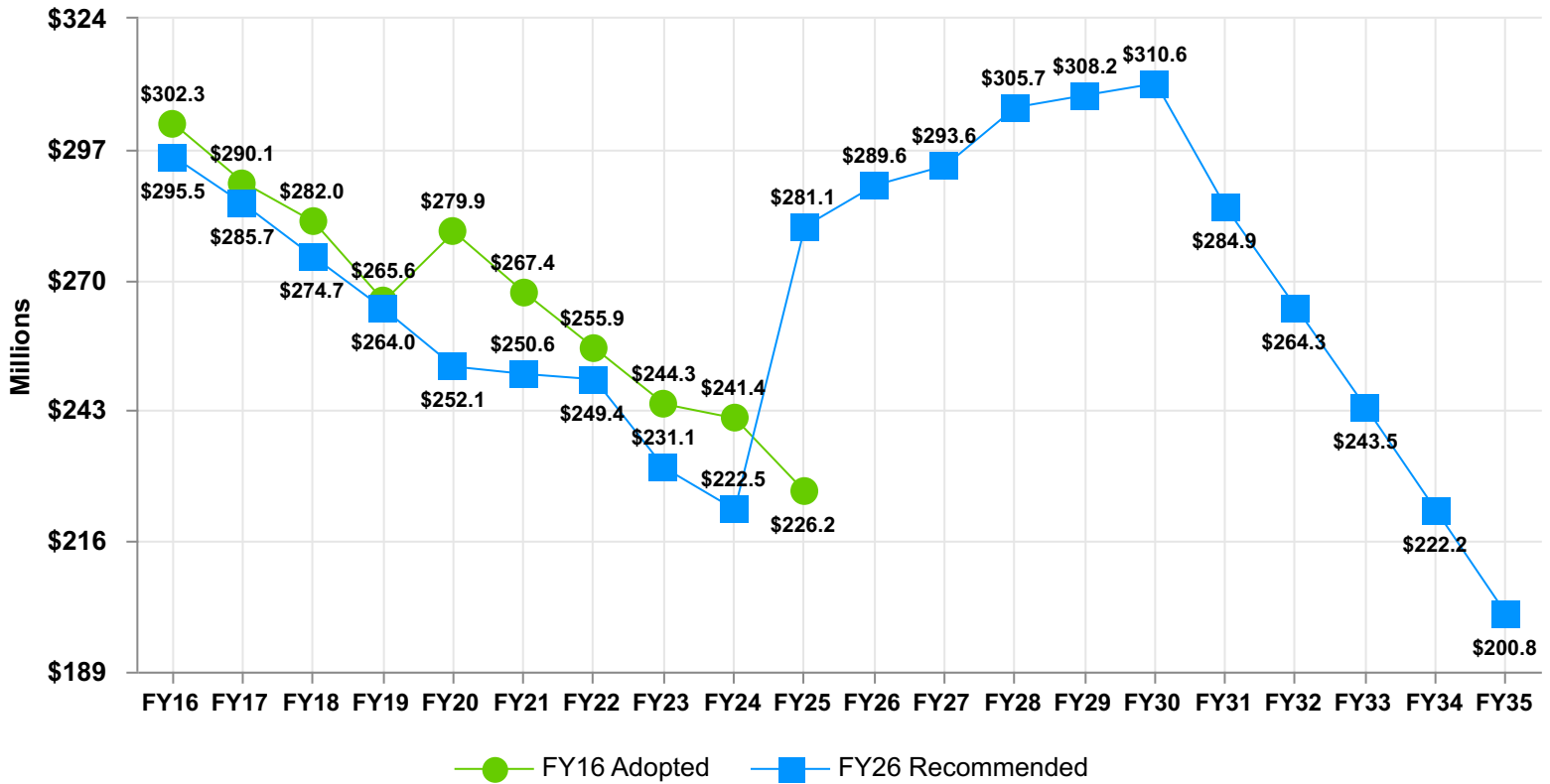
Statutory Debt and Total Debt

In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The recommended FY 2026 budget will exceed that target in FY 2026, FY 2027, and FY 2028 due to issuing necessary debt for Five Flags, Fire Equipment and Station Improvements, Central Avenue Corridor Improvements, Water Lead Lines, PFAS, Old Mill Road Lift Station and Force Main, Catfish Creek Sewershed Interceptor Sewer Improvements, Track Line Sanitary Sewer Reconstruction, Force Main Stabilization, and Park Improvements. However, Fiscal Year 2029 and Fiscal Year 2030 will meet the target. 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 2026, the use of the statutory debt limit would be 33.50%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2030, the City of Dubuque would be at 32.90% of the statutory debt limit. Projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% 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 \$310.62 million (32.90% of the statutory debt limit). Projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% of the statutory debt limit, and the projection is to be at \$200.79 million (19.66% 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 35% General Fund Operating Reserve for "AA" rated cities.

In January 2025, Moody's Investor Services affirmed the Aa2 credit rating on general obligation bonds. Moody's credit analysis states, "the City of Dubuque's local economy benefits from its role as a regional economic center, with solid resident income and full value per capita. Financial operations are strong and will remain so despite declines in fund balance over the next few years, as it expends funds from the pandemic. Long-term liabilities and fixed cost ratios are moderate and will remain so despite future borrowing needs." According to Moody's, the Aa2 issuer rating for the City of Dubuque's bonds reflects the city's healthy economic base, which serves as a regional economic center. Other rationale stated for the rating include full value per capita and adjusted resident income are solid at around \$109,000 and 98% respectively, though weaker than Aa peers, in part because of a large student population, available fund balance was strong at around 60% of revenue at the close of fiscal 2023 (year-end June 30), and cash was stronger at 85% of revenue. The City's available fund balance will likely remain well over 45%, despite some planned draws in fiscal 2024 and fiscal 2025 to spend down federal funds from the pandemic. Despite the state adopting new property tax restrictions, revenue raising flexibility remains strong because the City maintains significant margin in its employee benefits fund and is not utilizing its emergency levy. The long-term liabilities ratio will likely remain well under 300% inclusive of the current issuances and future borrowing plans, and fixed-costs ratio will remain well below 20%.

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%.

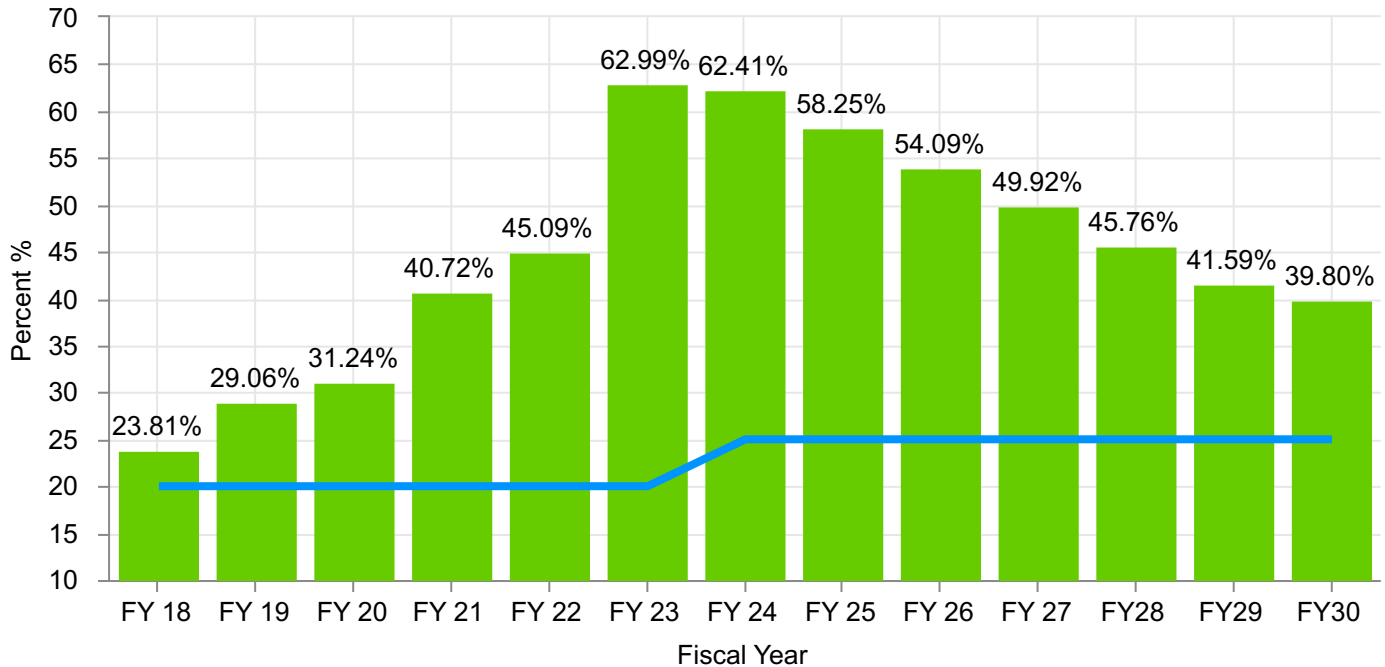
The City was evaluated by Moody's under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody's calculated the City's AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change 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 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	55.82%	62.99%	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.
FY 2024	51.19%	62.41%	Decrease due to spend down of American Rescue Plan Act funds.

**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 2025, the City of Dubuque will have a general fund reserve of 44.41% of general fund revenues as a percent of general fund revenues computed by the accrual basis or 58.25% of general fund, debt service, and enterprise fund revenues as computed by the accrual basis methodology now used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$81,140,352 on June 30, 2025 as compared to the general fund reserve balance on an accrual basis of \$38,026,193. The general fund reserve balance on an accrual basis exceeds 27% in FY 2025, 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.

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Contribution	\$2,717,339	\$4,419,668	\$—	\$—	\$—	\$—	\$—	\$—
City's Spendable General Fund Cash Reserve Fund Balance	\$48,403,917	\$43,826,193	\$38,026,193	\$32,226,193	\$32,226,193	\$32,226,193	\$32,226,193	\$32,226,193
% of Projected Revenue (Moody's)	55.82%	51.19%	44.41%	37.64%	37.64%	37.64%	37.64%	37.64%

State Revolving Fund Sponsorship Projects and Green Project Loans

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

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

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

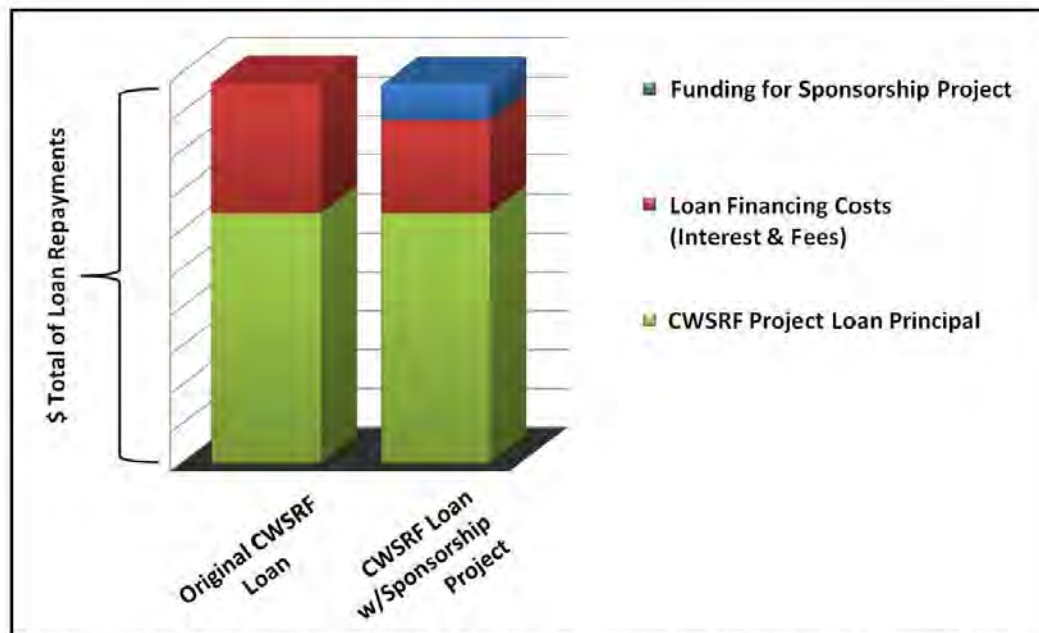


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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

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

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

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

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

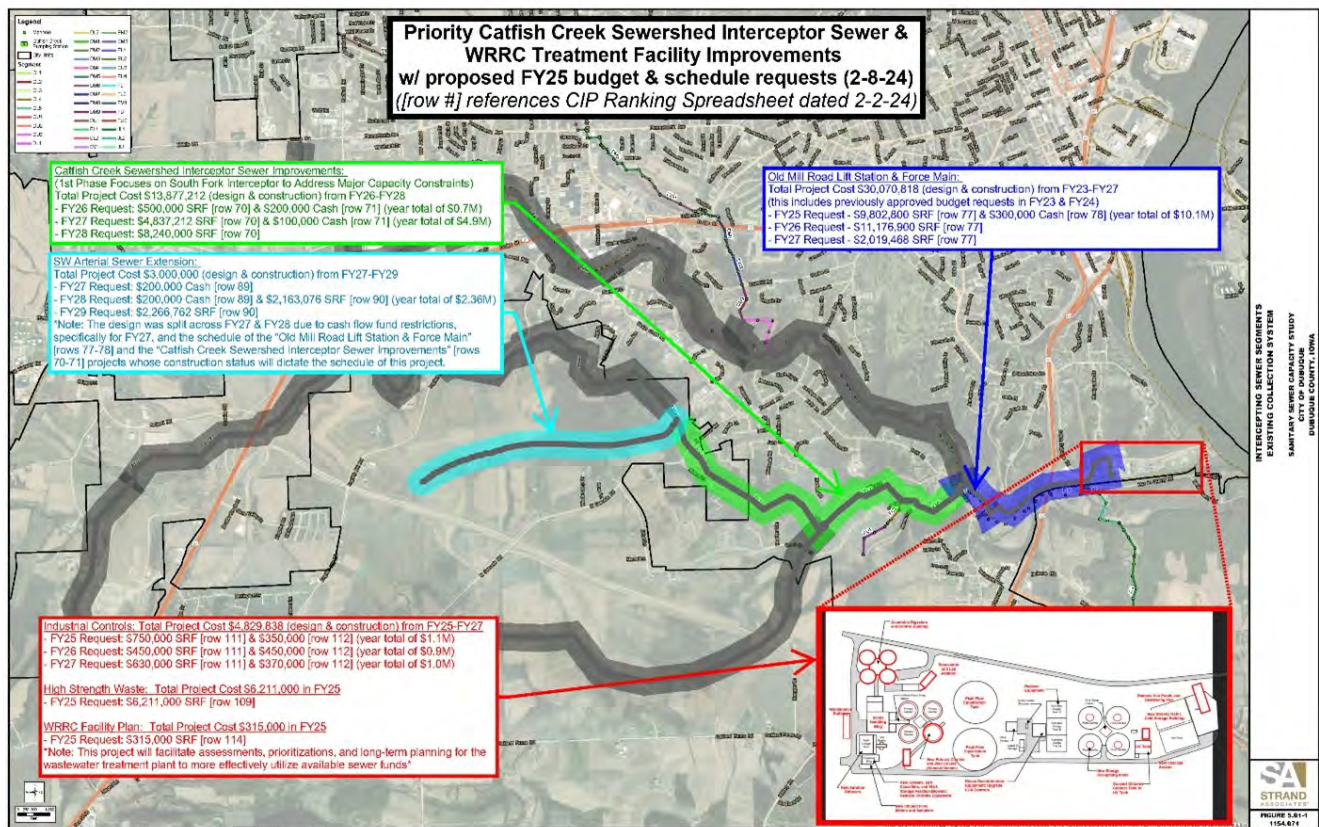
Capital Improvement Projects

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
 - i. 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
 - i. \$25 million RAISE Grant
 - ii. \$9.2 million DMATS
 - iii. Support from Dubuque Racing Association

iv. 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

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 to Rebuild and Upgrade the Nation's Roadways



12. Northwest Arterial & US20/Dodge Street Intersection Improvements

- i. \$17.5 million total cost
- ii. \$12 million Iowa DOT allocation
- iii. \$5.5 million City Contribution

13. Streets

- i. 8 miles of asphalt overlay projects by Public Works Department
- ii. 14th Street Overpass, Roundabouts, & Related Improvements
- iii. Northwest Arterial & US20/Dodge Street Intersection Improvements
- iv. Central Avenue Corridor Streetscape Improvements

Timeline of Public Input Opportunities

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

- July: City staff presented on the budget process to all Neighborhood Associations at the Multicultural Family Center and attendees had the opportunity to prioritize real City projects.
- November: The City Manager hosted an evening public budget input meeting.

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 2025 Rate	Recommended FY 2026 Rate	% Change
Water	\$40.14	\$43.74	9 %
Sanitary Sewer	\$54.78	\$59.70	9 %
Curbside Collection	\$17.25	\$18.11	5 %
Stormwater	\$10.50	\$11.03	5 %

Conclusion

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

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

There will be seven City Council special meetings prior to the adoption of the FY 2026 budget before the state-mandated deadline of April 30, 2025. 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 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
Laura Bendorf, Budget Manager



2024

DUBUQUE POLICE DEPARTMENT

ANNUAL REPORT



Mission Statement

Enhancing community livability by providing equitable community service and protection through integrity, compassion, and competence.



Dubuque has had a **44% reduction** in overall crime from 2015-2024



Crime Clearance Rate

for Crimes Against Property



GUIDING PRINCIPLES

ACT WITH
INTEGRITY

ACT WITH
COMPASSION

ACT WITH
COMPETENCE

ACT WITH
OPEN MINDS



**Police Chief
Jeremy Jensen**

CHIEF'S MESSAGE

The Dubuque Police Department is dedicated to delivering exceptional police services, a commitment realized through robust community partnerships. Our annual report serves as a tool for both the department and the community, offering valuable insights into trends, informing resource allocation decisions, and highlighting opportunities for supporting our community.

What insights does the report offer? It underscores Dubuque as a safe community...one of the safest in Iowa, which continues to rank as one of the safest states in the country. This report also showcases our department's dedication to transparency and excellence, and reaffirms our unwavering commitment to serving the people with integrity and care.

Dubuque CITY COUNCIL



MAYOR

Brad M. Cavanagh
Phone: (563) 690-6502
bcavanagh@cityofdubuque.org



AT-LARGE

Ric W. Jones
Phone: (563) 690-6503
rjones@cityofdubuque.org



AT-LARGE

David T. Resnick
Phone: (563) 690-6504
dresnick@cityofdubuque.org



FIRST WARD

Susan R. Farber
Phone: (563) 690-6505
sfarber@cityofdubuque.org



SECOND WARD

Laura J. Rousell
Phone: (563) 690-6506
lrousell@cityofdubuque.org



THIRD WARD

Danny C. Sprank
Phone: (563) 690-6507
dsprank@cityofdubuque.org



FOURTH WARD

Katy A. Wethal
Phone: (563) 690-6508
kwethal@cityofdubuque.org

Dubuque's Approach to PUBLIC SAFETY

The goal of the City's approach to public safety is to make Dubuque the safest community possible with the understanding that community safety is not just about injury prevention and crime prevention; it is about increasing well-being and building a vibrant, engaged, and equitable community.

The Dubuque Police Department has an authorized staff of **109 sworn officers** and **12 civilian positions** across six divisions:

- Administration & Staff Services
- Community-Oriented Policing
- Criminal Investigations
- Emergency Operations
- Patrol
- Records

Working to ensure residents experience an increased sense of well-being, a sustainable quality of life, a reduction in the numbers and cost of injuries, the preservation of income and assets, and improved perceptions of safety is a top priority for Dubuque city government.

Accredited For Over 30 Years

The Dubuque Police Department has been accredited by the **Commission on Accreditation of Law Enforcement Agencies (CALEA)** since 1993. The department has to demonstrate compliance with 459 standards to retain accredited status. Accreditation is an important achievement as it tells the citizens and persons dealing with the department that it is operating consistent with best practice professional standards.

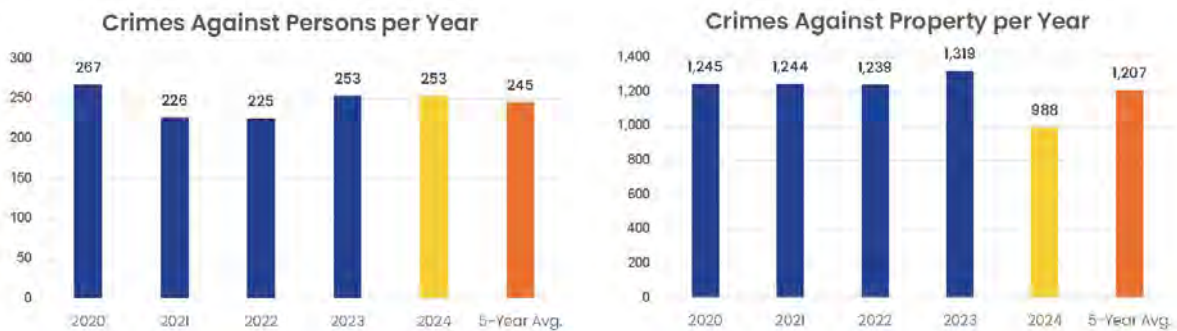
Responding to **COMMUNITY NEEDS**



Dubuque Police Department: There When You Need Them

Part I Crimes

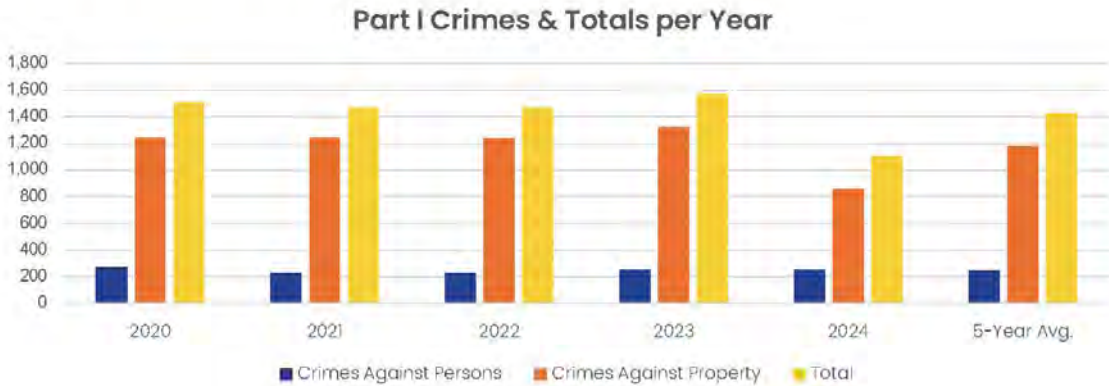
The U.S. Federal Bureau of Investigation's Uniform Crime Reporting (UCR) Program collects data about Part I offenses in order to measure the level and scope of crime occurring throughout the nation. The program collects data on these offenses because they are serious crimes, they occur with regularity in all areas of the country, and they are likely to be reported to police.



	2023	2024
Aggravated Assault	171	159
Sexual Assault	73	79
Robbery	7	14
Murder	2	1
Total	253	253

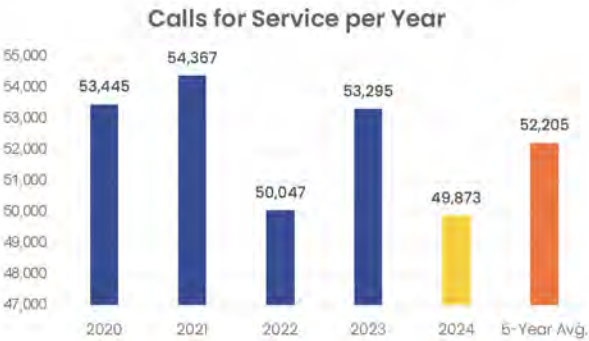
	2023	2024
Theft of Motor Vehicle	46	55
Arson	8	6
Burglary	237	270
Theft	1,028	657
Total	1,319	988

▶ A robbery happens to a person and a burglary happens to a place (home, garage, car, etc.). From 2020 to 2024, reported sexual assaults in Dubuque decreased by approximately 25%.



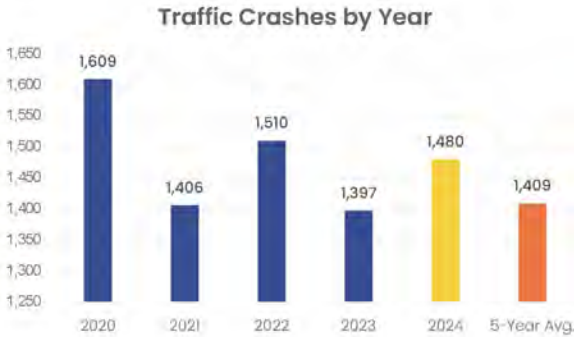
Calls for Service

Calls for service fell by 6.4% from 2023 to 2024. Because of the 24/7 nature of law enforcement, the Dubuque Police Department continues to respond to calls for service ranging from nuisance calls to the Part I crimes listed in the chart on page 3.



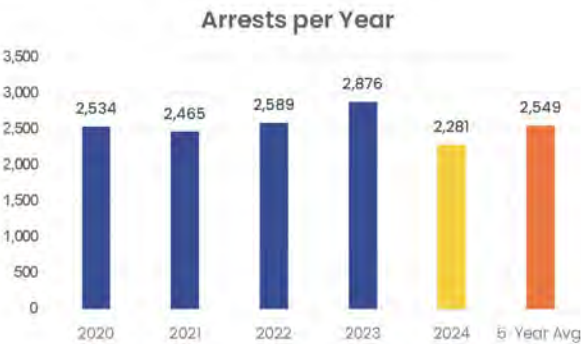
Traffic Crashes

Traffic crashes consist of property damage, personal injury, and fatality crashes. **In 2024, there were seven fatality crashes, representing a significant increase from 2023 (one).** Sixteen other crashes resulted in serious injuries. Overall, 239 injuries were reported. Speed and distracted driving were factors in many of these incidents. Rear-end crashes were the most common type of collision in 2024.



Arrests

Data includes custodial arrests as well as arrests when suspects were cited and released. This does not include simple misdemeanor traffic violations. Arrests range from simple misdemeanors such as public intoxication to Class A felonies such as murder.



Secure Dubuque

Secure Dubuque is a community partnership program that gives residents the option to register their home surveillance system with the Dubuque Police Department. In the event a crime occurs in the area, footage from the system could be of assistance to the department, increasing the efficiency of the investigation. Personal surveillance systems can include security cameras and doorbell cameras. Visit www.cityofdubuque.org/securedubuque to learn more.

Submit a Tip

If you would like to report criminal or suspicious activity to police, or have information about a crime that police are investigating, submit a tip at www.cityofdubuque.org/police. In a non-emergency situation, call 563-589-4415. As always, if the situation is an emergency, call 911.

2024 Domestic Assaults by Offense

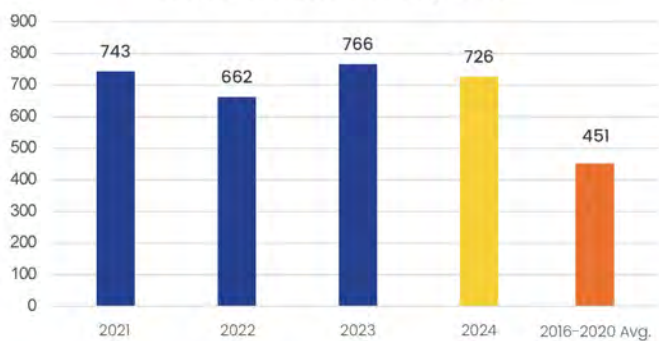




Crisis Intervention Team

The Dubuque Police Department's Crisis Intervention Team (CIT) aims to use the Secondary Responder model to assist individuals who may be experiencing a brain health or substance abuse crisis. In situations where first responders identify the subject is dealing with these issues, a secondary responder trained to specifically deal with mental health, substance abuse, and homelessness provides assistance and follow-up.

Brain Health Calls by Year



Community-Oriented Policing

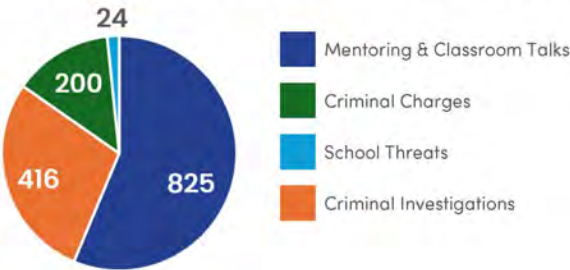
The Dubuque Police Department subscribes to the Community Oriented Policing strategy of working directly with residents to address crime, perceptions of police, and overall community quality of life through positive police interactions and relationship building in the community. DPD's Community Policing Division includes three bicycle patrol unit officers, six School Resource Officers, and a crime prevention and public information unit.



School Resource Officers

Six School Resource Officers (SROs) serve within all public schools within the Dubuque city limits, as well as Holy Family Catholic Schools on a limited basis, providing support ranging from counseling and mentoring to addressing crimes committed on campus. SROs are paid 50% by Dubuque Community Schools and are vital members of their school's administrative team, helping to solve problems in the school community, while being an educational resource and positive role model for students.

2024 School Resource Officer Activities





Professional Standards

All allegations of employee misconduct or complaints made against the Department, including anonymous complaints, are appropriately received, recorded, and investigated.

Complaints which are less serious in nature, such as alleged rudeness, tardiness, etc. are referred to and investigated by the employee's immediate supervisor.

Complaints of a serious nature, such as, allegations of criminal misconduct, corruption, excessive force, breach of civil rights, or ongoing negative behavior are referred to the Police Chief, Assistant Chief, or Professional Standards Supervisor for formal investigation. Thirty-nine complaint cases were completed in 2024:

- 38 cases were initiated by citizens, one was initiated by a DPD employee. Three cases rose to the level of a Formal Investigation.
- 36 cases remained at the Inquiry or Informal Complaint level. Five of these cases were founded.
- 32 complaints were for poor job performance. Only one complaint of excessive force was submitted, which was deemed unfounded.
- 31 of 39 complaints were deemed unfounded once the investigation had concluded.

Due to the use of body worn cameras and in-car camera systems, Professional Standards investigators are able to accurately review most officer/citizen interactions.

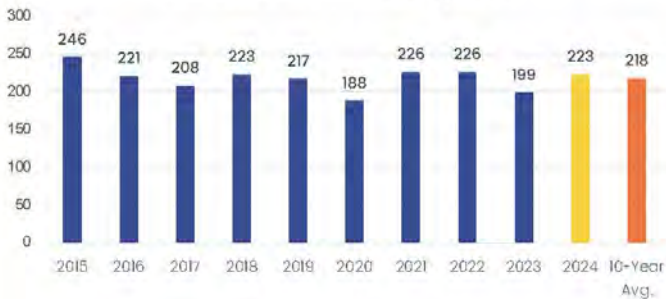
Use of Force

Dubuque Police Department policy states a Use of Force Report is to be applied under the following circumstances:

All incidents requiring the application of force involving lethal or less-lethal weapons will be reported in writing to the chief of police. A Reportable Use of Force report will be submitted in all cases where an injury or death results from, or is alleged to have resulted from, actions by an employee of the department whether through the use of lethal, less-lethal, or weaponless physical force; or when physical force is used at a level greater than soft hand techniques or simple handcuffing.

Officers will file a use of force report through their immediate commanding officer, detailing any incident in which the officer draws and displays a departmental firearm. A use of force report will generally not be required in instances where an officer draws a weapon as a safety precaution, such as during a building search.

Use of Force Incidents by Year



2024 Percentage of Arrests Involving Use of Force

Arrests without Use of Force	91.3%
Arrests with Use of Force	8.7%

2024 Taser Deployment & Voluntary Compliance

Voluntary Compliance Obtained	61%
Voluntary Compliance Not Attained	39%

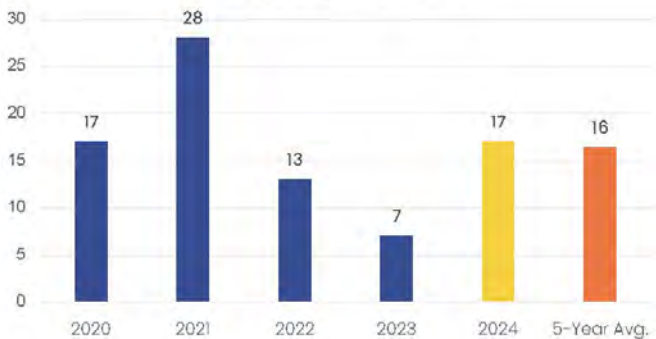


Incidents of Shots Fired

In 2024, the Dubuque Police Department responded to 17 incidents of shots fired. While there was an increase from 2023, the number of incidents in 2024 is in line with the five-year average. Maintaining a low number of shots fired incidents is a result of several factors, including an extensive public safety camera network and diligent police work. This is far below other similar-sized cities in the Midwest.

Additionally, a Dubuque police officer is assigned as a Task Force Officer (TFO) to the Bureau of Alcohol, Tobacco, and Firearms. In 2024, this officer investigated 35 Federal firearms violations.

Shots Fired by Year



Dubuque Drug Task Force (DDTF)

The Dubuque Police Department is in a joint drug task force with the Dubuque County Sheriff's Department. While marijuana accounts for the majority of drug investigations, opioids and drug overdoses constitute additional issues of concern.

The most concerning drug currently is Fentanyl, which is being found in all types of drugs and is being made to look like common over-the-counter drugs or even candy. Fentanyl was a contributing factor in all of the opioid death cases in 2024. However, the continued investigative focus on Fentanyl contributed to a 31% decrease in overdoses and a 57% reduction in opioid deaths from 2023.



Drug Investigations - 2024

General Investigations	323
Overdose Investigations	20
Opioid Death Investigations	3

In addition to investigations, DDTF made **20 educational presentations** to the public.



PRECISION POLICING CENTER ESTABLISHED

New Initiative Leverages Advanced Technology and Real-Time Data

As police departments around the country continue to address staff recruitment and retention challenges, many are seeking new solutions to continue to maintain public safety and respond to service requests. The Dubuque Police Department is no different and has identified “leveraging technology” as a partial solution and departmental priority in response to these challenges.

To better leverage new technology and utilize real-time data, the mayor and city council recently approved the creation of a Precision Policing Center (PPC). It is expected to serve as a critical “force multiplier” for the department, supporting rapid police response, informed decision-making, and proactive crime prevention. This is also supporting officer safety.

The PPC was established in late 2024 and staff have begun implementing total system integration software, which links several existing technologies, including the City’s traffic and security camera system. This robust camera network is being enhanced by the addition of authorized private security cameras, live feeds from police body-worn cameras, and the department’s automated license plate reader cameras.



These tools, while all force multipliers which have been shown to improve crime response and resolution on their own, they are much more effective and efficient when integrated through this more comprehensive system.

The police department’s drones can also be deployed by staff in coordination with the PPC. In many situations, a drone can be activated and flown to the location of an incident prior to officer response, allowing police to have “eyes” on the situation. Video relayed by the drones can assist command staff in their decision-making, allowing for a more efficient and effective use of staff resources. This is also a tool that can be used to support the fire department and emergency management.

The integration of all of these tools and technology is providing officers with a more comprehensive view of ongoing incidents, as well as real-time intelligence to better prepare for and respond to potential threats.

To pursue the objectives of the PPC and support the work of the entire police department, the PPC is staffed by five non-sworn (civilian) employees in three roles: three Precision Policing Center Technicians, one Crime Analyst, and one Criminal Computer Forensics.

PPC Technicians

- Data monitoring and analysis, technology management, and incident documentation.
- Monitor live feeds from security cameras, license plate readers, and other surveillance systems.
- Identify signs of criminal activity or emerging threats.
- Serve as a communication hub between field officers and the PPC, relaying real-time information and updates during ongoing incidents.
- Log actions taken and data reviewed to support after-action reviews and legal proceedings.

- Coordination of activities with the City traffic and security camera system.

Crime Analyst

- Data-driven position focused on data analysis, reporting, pattern recognition, and intelligence gathering.
- Review crime data to identify trends, patterns, and potential hot spots, using statistical and geographic analysis tools to support decision-making.
- Gather, evaluate, and analyze intelligence from various sources, including public tips, social media, and law enforcement databases, to support ongoing investigations and proactive crime prevention.
- Work closely with all members of the police department, PPC Technicians, and other stakeholders to ensure that analytical insights are integrated into daily operations.

Criminal Computer Forensics

- Process computer forensics, including both mobile devices and desktop/laptop computers.
- Position created to provide more timely support of efforts previously outsourced to other agencies, leading to faster response times.
- Report operationally to the police department with some technical aspects involving the City's information technology (IT) department.

Benefits of the non-sworn positions are that they can be very specialized, do not need an extensive field training program and are more suited to on-the-job training, and do not have state-mandated academy requirements. To fund these positions and related software and hardware purchases for the PPC, the department shifted funding from six unfilled/vacant sworn officer positions. The police department has also received a scholarship from the Crime Analyst in Residence (CAR) program which provides free training, support and technical assistance in building a crime analyst position and program.

"The department's overall goal is to create a safe and secure environment for the residents we serve," said Dubuque Police Chief Jeremy Jensen. "The addition of the Precision Policing Center provides critical support to our efforts and is an example of the City's commitment to modern policing and adapting to the changing needs of our profession."

The PPC is located within the Dubuque Law Enforcement Center and it is expected to be fully staffed and operational by the end of April 2025.

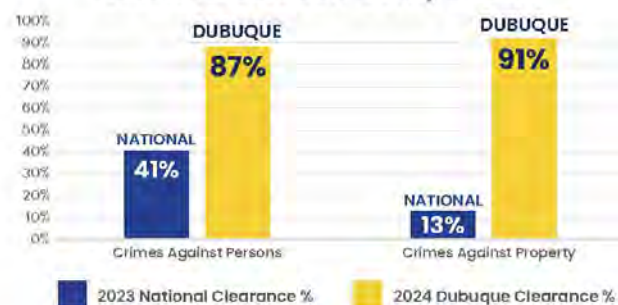


Dubuque PPC Objectives:

- Improve Response Times
- Enhance Situational Awareness
- Proactive Crime Prevention
- Police Force Multiplier
- Enhanced Officer Safety
- Increased Efficiency
- Proactive Policing
- Improved Resource Allocation
- Enhanced Public Trust
- Support for Investigations

The Dubuque Police Department excels in solving crimes.

Crime Resolution Comparison



The calculation of the resolution rate of the Dubuque Police Department encompasses cases which have been suspended due to exhausted leads, thus halting further investigation. It is important to note that the methodology of calculating the national resolution data may differ from Dubuque's.

LEVERAGING TECHNOLOGY

Traffic Cameras & License Plate Readers

Dubuque continues to boast one of the most robust municipally-owned camera systems in the country. Dubuque's system, utilizing Milestone System technology, has significantly contributed to Dubuque's high crime resolution rate.

In 2024, the Dubuque City Council approved the Police Department's request to implement a license plate reader (LPR) camera system, utilizing the Flock Corporation's national network.

The system uses 22 cameras installed at Dubuque's major intersections and entry points to record vehicle license plate data. The technology serves as a force multiplier for the department, helping authorities identify and track wanted vehicles and aiding in criminal investigations.

Dubuque's LPRs are set up to only capture license plate numbers and vehicle information, such as vehicle make, model, and color. They do not have facial recognition technology and cannot identify drivers based on gender, age, or race.

License plate numbers captured by the system are cross referenced with the National Crime Information Center database of missing persons and criminal



information. They can also be checked for any active Amber Alerts.

In December 2024, LPRs were used in the arrest of an out-of-state murder suspect traveling in Dubuque. Police were notified that 30-year-old Steven Burrell could be in the city the day after a warrant was issued for his arrest on a North Dakota charge of Conspiracy to Commit Murder. An LPR identified a vehicle tied to Burrell, who was arrested that day at a local gas station.

Through their first few months of implementation, the LPRs have recognized an average of roughly 250,000 vehicles each month.

Real-Time Intelligence Gathering

The police department also utilizes Axon Fusus, a "real-time crime center" platform designed to help agencies respond to critical incidents more efficiently and effectively. The software accesses real-time intelligence through video and data feeds from a variety of sources and applications.

This intelligence is primarily developed using the City of Dubuque's existing camera network. It can then be expanded and enhanced by citizens and organizations who are given the opportunity to become part of the network by simply installing a low-cost device within their security camera system.

The software can integrate camera systems from full or selective access to their camera feeds, expanding the existing network exponentially.

Axon Fusus also allows for enhanced mutual aid through collaboration with neighboring agencies during events, natural disasters, and critical incidents which cross jurisdictional borders. Community members can also share live video streams, and submit multimedia text tips through the platform.

Other notable capabilities include the ability to issue mass notifications and alerts, crime analysis through the use of heat mapping, vehicle tracking from camera to camera, and a live 911 feed which can be accessed by officers within their patrol vehicles and by personnel working in the Precision Policing Center. citizens, businesses, schools, hospitals, and more. These entities are given the option to allow police personnel working in the Precision Policing Center.



CELEBRATING POLICE WOMEN

The Dubuque Police Department will join its colleagues from the Dubuque County Sheriff's Office to host the Iowa Association of Women Police's (IAAWP) annual conference in March of 2026 at Q Casino + Resort's new conference center. This will be the first time Dubuque has hosted the conference since 2008.

Local organizers have compiled a schedule of sessions and speakers to cover topics including case studies, officer wellness and resiliency, and brain health. Dubuque officers will lead some of the sessions, though other speakers will be coming from agencies across the country, including the Federal Bureau of Investigation.

The Iowa Association of Women Police was created in 1982 and serves as the state's affiliate of the International Association of Women Police. IAAWP's stated goals include:

- Promoting professionalism through excellence and training,
- Serving as a network for learning and mentorship,
- Creating a pool of knowledge for every member,
- Increasing the number of qualified women hired for law enforcement positions,
- Training members for promotions to leadership roles in their departments.

30x30 Women in Policing Initiative

The 30x30 initiative is a national coalition of police leaders, researchers, and professional organizations formed to support and advance the representation, experiences, and well-being of women in policing agencies across the U.S. and beyond. The Dubuque Police Department is participating in the initiative and its goal to increase the number of female police officers to represent 30% of the department's sworn officers by 2030.

Dubuque is already ahead of the curve. Women currently make up 21% of DPD's officers compared to the nationwide average of 14%.

Research has shown that female police officers are less likely to use excessive force, be named in complaints or lawsuits, and are perceived by the public as more honest and compassionate.



50 W. 13th Street
Dubuque, IA 52001



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- Four 10-hour work schedules
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- Longevity bonuses
- Specialty units
- 50-mile residency allowance
- 5% education bonus
- Overtime
- \$5,000 bonus for Certified Officers
- Tuition Assistance Program
- Deferred Compensation Program
- Full pension at age 55 with 30 years of service

**Join the
Dubuque Police
Department!**

Applications are now accepted
year-round with testing
opportunities multiple
times per year.



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JoinDPD**

PD008-030525

**DIFFERENCES OF FISCAL YEAR 2026 RECOMMENDED BUDGET
FROM MAXIMUM PROPERTY TAX DOLLARS RESOLUTION**

Tax Asking

The proposed property tax dollars resolution approved by the City Council on March 25, 2025 totaled \$26,832,471 (including the debt service levy of \$285,870). 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 3.90% 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 3.90% increase.

Property Tax Paid by Average Commercial Property

The proposed property tax dollars resolution included a 1.78% increase for the average commercial property owner. The recommendation included in this budget is a 1.78% increase for the average commercial property owner.

Property Tax Paid by Average Industrial Property

The proposed property tax dollars resolution included a 1.71% increase for the average industrial property owner. The recommendation included in this budget is a 1.71% increase for the average industrial property owner.

Tax Rate

The Fiscal Year 2026 “City” portion of the tax rate is being increased by \$0.13734 from the Fiscal Year 2025 rate of \$9.92638 to a tax rate of \$10.06372 per \$1,000 of taxable assessed valuation. The proposed property tax dollars resolution established by City Council included a rate of \$10.06372. The recommendation included in this budget is a rate of \$9.90135 (1.38% more than FY 2025).

MANAGEMENT PHILOSOPHY

Mike Van Milligen
Dubuque City Manager

As a leader, it is my responsibility to not only manage tasks and processes but also to understand and support the emotional well-being of our team members. Emotional intelligence is the cornerstone of effective leadership. Through self-awareness, managing our own emotions, and exercising empathy for ourselves and others, we create a work environment where everyone feels valued and understood. This approach not only fosters collaboration and innovation but also drives long-term success. Let us lead with empathy, nurture a culture of trust, and empower our teams to thrive both personally and professionally.



Dubuque is a
**Five-Time
All-America
City Winner**

ABOUT MIKE

I learned my secrets to success from my parents:

- Work hard
- Have a good attitude
- Be humble and kind
- Make good choices
- Family is all about love and respect

"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

Guiding Principles

1. Be curious.

Curiosity leads to a culture of learning and continuous improvement for our self and our organization.

- Be approachable and open to the input of others.
- Being curious about various cultural approaches and backgrounds allows us to improve communication, navigate conflict, and helps everyone feel like they belong.
- Strive to continually improve methods, process, and policies.

2. Be problem solvers.

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

- Create processes that allow for creativity and innovation.
- Be willing to ask for help and create a culture that supports risk-taking.
- Adapt decision-making processes to include a variety of voices and communication styles.
- Be data-driven and focus on improving community outcomes for all.

3. Develop Partnerships

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

- Form teams that capitalize on individuals' strengths.
- Develop shared goals, objectives, and decision-making processes.
- Form partnerships that reflect the variety of backgrounds and interests in the community we serve.

4. Hold each other accountable.

Two-way accountability involves both parties taking personal responsibility for their actions and commitments in a constructive and supportive manner.

- Relationships are built at the speed of trust.
- Self-accountability involves holding ourselves to a high standard and demonstrating the behaviors and characteristics we desire.
- Mutual accountability requires consistent communication, and creates an environment where feedback is welcomed and the team works together towards common objectives.

Dubuque operates under the council-manager form of local government.

The City Council are elected by residents and hold policy-making power. They appoint a professional, non-partisan city manager to oversee the day-to-day operations of the city. The council-manager form of government was adopted by citizen referendum in 1920.



BUDGET PROCESS

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OVERVIEW OF BUDGETING

INTRODUCTION

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

The purpose of this narrative is to identify:

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

WHAT IS A BUDGET?

A budget is several things:

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

4. The budget is a legal requirement. State law requires the City Manager to prepare the annual budget and the City Council to adopt the annual budget and certify it to the County Auditor by 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.
 - d) The budget must also show comparisons between expenditures in each program and between levels of service.

WHY DO WE BUDGET? WHY IS IT IMPORTANT?

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

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

ALTERNATIVE TYPES OF BUDGETS

Line-Item Budget

The most commonly used budget format in local government today is the line-item budget. A line-item budget is one which allocates money for specific expense items or objects of expenditure without reference to the purpose, activities or program they will serve. This type of budget lists expenditures by such categories as full-time salaries, overtime, office supplies, postage, travel, rental expense, maintenance of buildings and grounds, office furniture and equipment, etc. The principal advantage of a line-item budget is that it is easy to prepare and facilitates expenditure control. However, this form of budget tells very little about the purposes, activities and programs of the city it serves. For example, it shows the amount of money that has been budgeted for personnel, but it does not show the nature of the services such personnel are to provide.

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

Program Budget

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

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

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

Performance Budgeting

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

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

Zero Base Budgeting

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

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

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

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

The characteristics of ZBB can be summarized as follows:

1. Scrutiny of old or existing activities as closely as new or proposed activities;
2. Reallocation of resources from low-priority activities to high-priority activities;

3. Emphasis on alternatives (levels of expenditures and services and methods of providing services); and
4. Allowance for budget reduction or expansion in a planned, logical manner.

Dubuque Budget Approach

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

1. It has line items for control and fiscal management purposes.
2. It is organized by program, department and fund.
3. It attempts to identify, analyze, and articulate the fundamental purposes and objectives of the Dubuque City government. This approach is intended to place emphasis upon commitments, accomplishments, and activities performed rather than upon items purchased and to provide for the establishment of priorities. It attempts to identify, quantify, and analyze the demands on and accomplishments of organizational units in terms of established goals, objectives, and purposes. Are we achieving our goals and living up to our promises? This requires the establishment of workload and demand indicators and evaluation criterion. It is performance that counts.
4. It attempts to identify all costs of each department, activity, and program, including capital expenditure, debt service, and employee benefit costs. What does an activity or department really cost?
5. It presents alternative service and funding levels for all activities in the operating budget. The purpose is to provide the City Council with the widest possible range of alternatives to maximize their opportunity for making policy decisions, assigning priorities and allocating scarce resources to accomplish their policy objectives.

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

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

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

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

ROLES AND RESPONSIBILITIES

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

Let's look at the roles each plays.

City Council

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

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

The City Manager

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

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

Finance Department

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

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

Department Managers, Division Managers, and Supervisors

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

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

BUDGET CYCLE

The budget cycle is a sequence of events covering the life of a budget from beginning to end; from the City Manager's review of prior year accomplishments and future initiatives, to the City Council approval of the final budget amendment. The budget cycle is approximately twelve months long. The critical dates are spelled out in State law: 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)

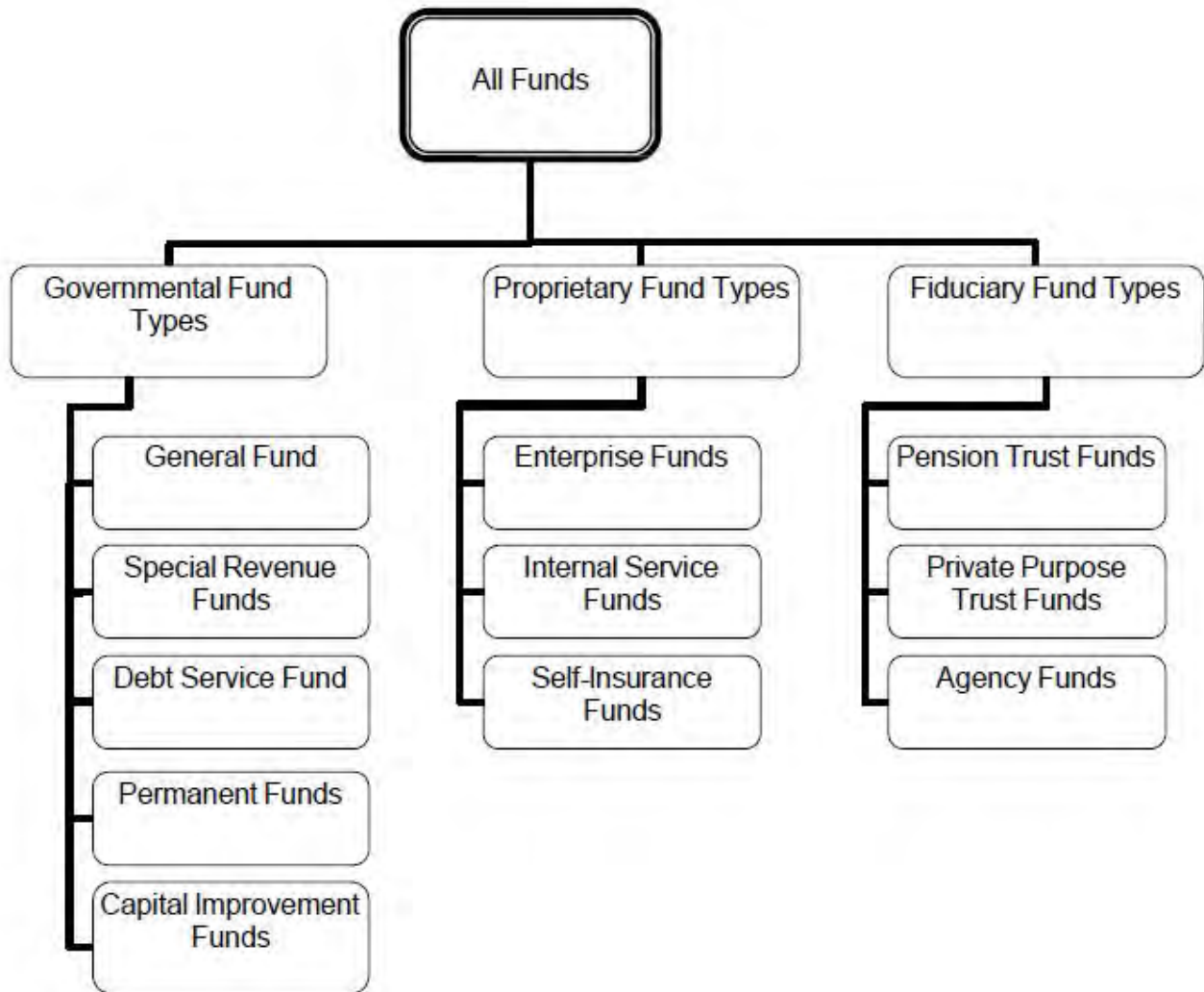
The City also has fiduciary fund types, which account for assets in a trustee or custodial capacity:

- **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	CIRCLIS 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																																						
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	X	X	X				X				X	
GIS	X																									X	X	X	X	X		X							
Health Services	X																									X	X	X	X	X		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										X	
Parks	X										X				X				X	X								X										X	
Personnel	X																									X	X	X	X	X		X							
Planning Services	X																								X	X	X	X	X										
Police	X																X		X									X										X	
Public Works	X	X		X														X		X	X				X		X	X	X	X	X	X		X	X				X
Recreation	X			X															X	X	X	X					X	X	X	X	X		X	X					X
Transit	X										X								X	X				X					X									X	
Water	X																							X				X										X	
Water & Resource Recovery	X																								X														

KEY TERMS FOR UNDERSTANDING DUBUQUE'S BUDGET

Program

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

1. **Public Safety:** Police Department, Emergency Communication Center, Fire Department, Disaster Services, Health Services-Animal Control activity, Public Works-Flood Control activity, Building Services-Inspection activities.
2. **Public Works:** Airport Department, Public Works Department, Engineering Department.
3. **Health and Social Services:** Human Rights Department, Health Services Department, Purchase of Services
4. **Culture and Recreation:** Parks Division, Recreation Division, Civic Center Division, Conference Center, Library Department, City Manager-Arts and Cultural Affairs activity.
5. **Community and Economic Development:** Economic Development Department, Housing and Community Development Department, Planning Services, Purchase of Services, City Manager-Neighborhood Development activity.
6. **General Government:** Building Services-City Hall/Annex Maintenance, City Council, City Manager, City Clerk, Finance Department, Cable TV Division, City Attorney I 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.

BUDGET IN BRIEF

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BUDGET IN BRIEF

The City Council will approve the fiscal year 2026 operating and capital budgets on April 28, 2025. The recommended FY 26 budget is balanced and includes a 3.90% 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 (4.39% in FY 26); efficient operation with a 12.27% 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 \$351,594,553.

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 2026

Various fee increases will be implemented beginning on July 1, 2025. 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, 2025: sewer rates will increase by \$4.92 per month for an average residential customer, water rates will increase by \$3.60 per month for an average residential customer; solid waste collection rates will increase by \$0.86 per month for an average residential customer; and stormwater rates will increase \$0.53 per month per standard family unit (SFU) equivalent.

Recreation Fee Increases - Annual Golf fee increases/decreases to maintain 100% self-support guideline: \$1 increase on all golf daily fees.

Planning Services Fee Increases - Increase multiple planning and zoning application fees by 2% to accurately reflect the cost of providing service.

FY26 RECOMMENDED BUDGET

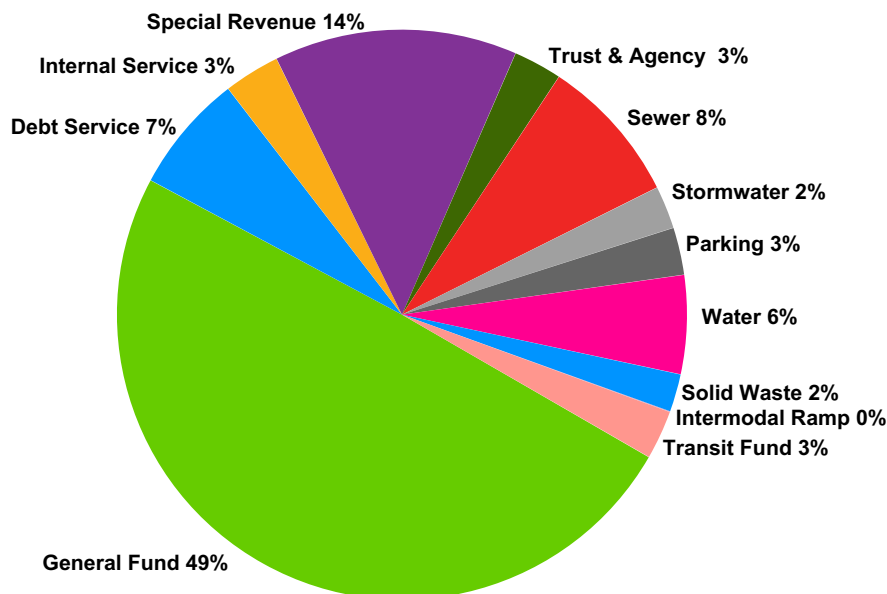
The City's recommended budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2025 through June 30, 2026. A separate capital budget includes appropriations for infrastructure related to projects, such as roads, buildings, and equipment that may require more than one fiscal year to complete or to acquire.

OPERATING & CAPITAL BUDGET SUMMARY					
OPERATING	\$	184,381,340	CAPITAL	\$	91,803,749
General Fund	\$	91,188,483	General Fund	\$	320,817
Special Revenue Funds	\$	25,407,182	Special Revenue Funds	\$	2,639,474
Debt Service Fund	\$	12,424,200	Capital Projects Funds	\$	45,344,449
Enterprise Funds	\$	44,439,403	Enterprise Funds	\$	36,818,354
Internal Service Funds	\$	5,855,145	Internal Service Funds	\$	0
Trust & Agency Funds	\$	5,066,927	Trust & Agency Funds	\$	6,680,655

APPROPRIATED BUDGET BY FUND

The City's total appropriated operating budget of \$184.4 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.

FY26 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 2026. The City's general fund is balanced in 2026.

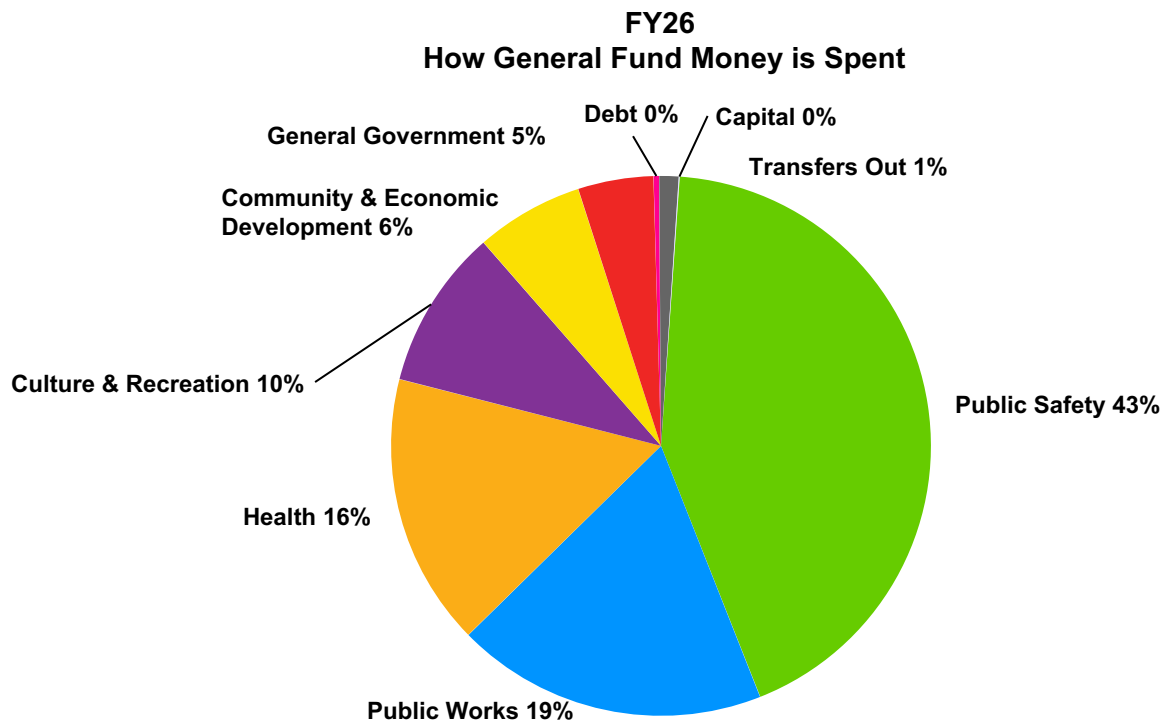
Utility funds are balanced in fiscal year 2026 as a result of rate increases.

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

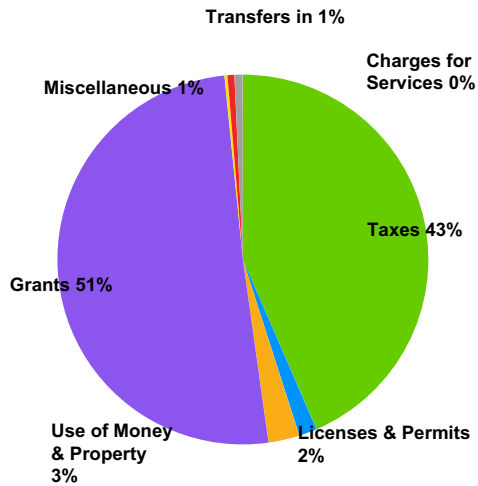
The general fund is the operating fund of the City for general service departments. The general fund has an operating budget of \$91.2 million and a capital budget of \$0.3 million. This fund encompasses the bulk of activities that are traditionally considered basic governmental services such as public safety, culture & recreation, health & social services, and general government.

42.9 %	PUBLIC SAFETY	(animal control, building inspections, crime prevention, emergency management, flood control, fire police, etc.)
18.6 %	CULTURE & RECREATION	(AmeriCorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
16.3 %	GENERAL GOVERNMENT	(city attorney & legal services, city clerk, city council, city hall & general buildings, city manager, finance, information services, etc.)
9.6 %	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.)
4.5 %	TRANSFERS OUT	(to funds other than General Fund)
0.3 %	CAPITAL PROJECTS	(City infrastructure improvements or major equipment purchases)
1.2 %	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)

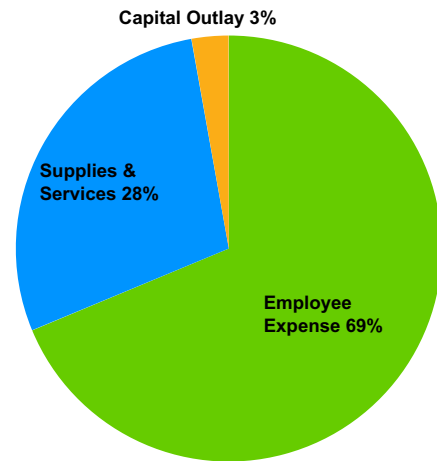


GENERAL FUND REVENUE & EXPENDITURES

General Fund Operating Sources



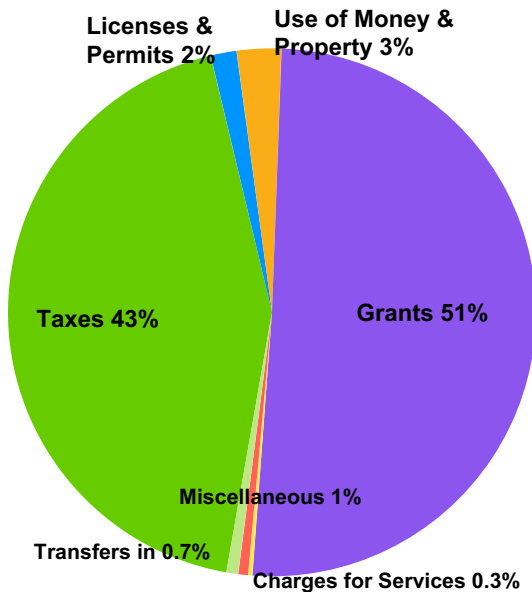
General Fund Operating Uses



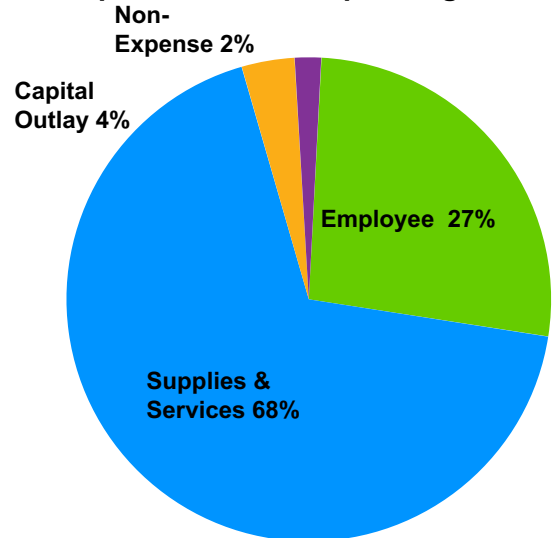
SPECIAL REVENUE FUNDS

The special revenue funds have an operating budget of \$25.4 million and a capital budget of \$2.6 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



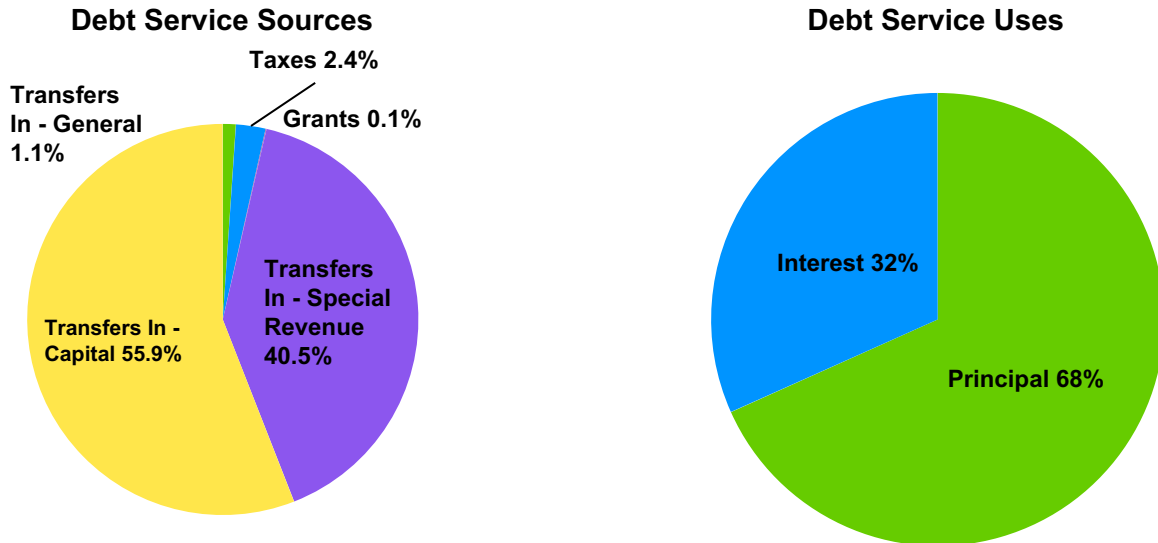
Special Revenue Operating Uses



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

DEBT SERVICE FUND

The debt service fund has an operating budget of \$12.4 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.



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 2026 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 2026 to support general government services total \$6,972,816.

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

Enterprise Funds budgets are shown in the Financial Summaries section.

INTERNAL SERVICE FUNDS

Internal service funds provide goods or services to other department within the City, with full costs to be recovered. An example of this would be the City's Garage Service. These expenses are included in both the department budget providing the service, as well as in the budget of the department receiving the service. To avoid double counting, the appropriated budget includes only the budgets for the departments receiving internal services (Engineering Service \$2,315,426 and Garage Service \$3,539,719).

STAFFING CHANGES

The City of Dubuque has 775.82 (FTE) employees budgeted in FY 2026. This represents a net decrease of -0.40 FTE's from FY 2025. Since 1981, the city has minimized the number of positions added. The recommended budget provides funding for a net decrease of -0.40 FTE's related to general fund departments. Funding has been changes to include the following changes to FTE's:

- The Communications Office had the following change: removed the part-time Commutations Assistant (-0.75 FTE).
- The Office of Equity and Human Rights had the following change: removed a full-time Equity and Human Right Specialist position (-1.00 FTE).
- The Finance Department had the following changes: added a full-time Budget/Financial Accounting Analyst (+1.00 FTE).
- The Police Department had the following changes: removed six full-time Police Officer positions (-6.00 FTE). Added three full-time Precision Police Technicians (+3.00 FTE). Added one full-time Crime Analyst Position (+1.00 FTE). Added one full-time Criminal Computer Forensics position (+1.00 FTE).
- The Public Works Department had the following changes: added a full-time Project and Facilities Manager (+1.00 FTE). Increased a Custodian position from part-time to full-time (+0.32 FTE).
- The Human Resources Department had the following changes: limited term temporary Scanning Clerk position (one year) was originally approved in FY25 and therefore not budgeted in FY26 (-.50 FTE).
- Airport had the following changes: removed two part-time customer service representatives (-1.50 FTE) and added Administrative Support Professional (+1.00 FTE).
- The City Manager's Office had the following changes: removed a part-time Director of Strategic Partnerships (-0.75 FTE), a full-time, temporary Management Intern (-1.00 FTE), and a full-time Grant Analyst (-1.00 FTE). Added a full-time Director of Strategic Partnerships (+1.00 FTE), and a full-time Management/Grant Analyst (+1.00 FTE).
- Economic Development added the following position: full-time Financial/Project Specialist (+1.00 FTE).
- Emergency Communications had the following changes: removed part-time dispatchers (-0.94 FTE) and added full-time dispatchers (1.00 FTE).
- Engineering had the following changes: removed part-time I & I Inspector (-1.46 FTE) and added full-time I & I Inspector (1.0 FTE) and part-time Sidewalk Inspector (0.73 FTE).

- The Parks division had the following changes: removed part-time Laborer (-0.61 FTE) and added full-time Maintenance Worker (+1.00 FTE).
- Recreation had the following change: changed part-time Golf Pro (-0.94 FTE) to full-time Golf Pro (+1.00 FTE).

Total FTE's FY 2025	776.22
Airport: PT Customer Service Representative	-1.50
Airport: FT Administrative Professional Support	+1.00
City Manager's Office: FT Management Intern	-1.00
City Manager's Office: FT Grant Analyst	-1.00
City Manager's Office: PT Director of Strategic Partnerships	-0.75
City Manager's Office: FT Director of Strategic Partnerships	+1.00
City Manager's Office: FT Management/Grant Analyst	+1.00
Communications: PT Communications Assistant	-0.75
Economic Development: FT Financial/Project Specialist	+1.00
Emergency Communications: FT Dispatcher	+1.00
Emergency Communications: PT Dispatcher	-0.94
Engineering: PT I & I Inspector	-1.46
Engineering: FT I & I Inspector	+1.00
Engineering: PT Sidewalk Inspector	+0.73
Equity and Human Rights: FT Equity and Human Rights Coordinator	-1.00
Finance: Budget/Financial Accounting Analyst	+1.00
Human Resources: LT Scanning Clerk	-0.50
Parks: FT Maintenance Worker	+1.00
Parks: PT Laborer	-0.61
Police: FT Crime Analyst Position	+1.00
Police: FT Crime Computer Forensics	+1.00
Police: FT Police Officers	-6.00
Police: FT Precision Police Technicians	+3.00
Public Works: Custodian	+0.32
Public Works: Project and Facilities Manager	+1.00
Recreation: FT Golf Pro	+1.00
Recreation: PT Golf Pro	-0.94
Total Recommended FTE's FY 2026	775.82

SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

Department/Service	Fiscal Year 2024	Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	FY 2024 FTE's	FY 2025 FTE's	FY 2026 FTE's
Police	\$ 9,972,425	\$ 10,612,834	\$ 10,926,068	125.75	125.75	124.75
E911	1,270,079	1,323,915	1,377,035	20.35	20.35	20.41
Fire	8,229,529	9,181,752	9,006,086	101.16	104.16	104.16
Office of Equity & Human Rights	268,103	281,877	207,684	3.00	3.00	2.00
Health Services	529,894	577,381	613,872	7.14	7.14	7.14
Multicultural Family Center	346,184	340,466	312,479	5.49	5.49	5.01
Parks Division	2,174,707	2,304,830	2,340,694	39.59	39.59	39.98
Community Impact	314,116	362,774	401,836	5.00	5.00	5.00
Civic Center	21,746	23,974	25,335	0.15	0.15	0.15
Conference Center	22,746	23,974	25,335	0.15	0.15	0.15
Recreation	1,833,430	1,970,316	2,079,457	42.25	42.25	42.79
Library	2,295,705	2,371,717	2,436,197	35.52	35.52	35.52
Airport	1,154,624	1,226,274	1,351,887	19.70	19.70	19.20
Transportation Services	2,707,003	2,882,325	2,958,444	54.01	55.20	55.20
Engineering	3,109,975	3,340,025	3,562,044	40.92	41.71	41.98
Water	1,846,863	1,918,881	1,930,355	27.07	27.07	27.07
W&RRC	1,231,964	1,347,665	1,420,815	17.00	17.25	17.25
Public Works	6,003,676	6,296,108	6,498,547	95.06	96.06	97.38
Economic Development	332,652	368,423	463,931	3.75	3.75	4.75
Housing & Community Dev.	2,516,028	2,694,018	2,972,739	21.75	36.00	36.00
Planning Services	571,327	674,308	736,346	8.38	8.38	8.38
Human Resources	584,987	689,887	737,586	7.75	8.25	7.75
Office of Shared Prosperity	242,348	325,702	366,115	3.66	4.00	4.00
Communications Office	584,161	709,514	713,198	8.25	9.25	8.50
City Council	81,400	81,400	81,400	3.50	3.50	3.50
City Manager's Office	970,753	1,075,242	1,107,308	10.42	10.42	9.67
City Clerk	249,996	289,832	313,559	4.00	4.00	4.00
Finance Department	1,338,776	1,863,476	2,010,774	20.51	24.51	25.51
City Attorney	613,247	675,751	708,779	5.62	5.62	5.62
Information Services	912,981	1,143,644	1,161,565	12.00	13.00	13.00
Total	\$ 52,331,425	\$ 56,978,285	\$ 58,847,470	748.90	776.22	775.81

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 2026 is \$10.06373 per \$1,000 of taxable valuation. It is estimated that a total of \$29,855,822 will be received from property taxes in FY 2026. This is an increase from fiscal year 2025. For FY 2026 there is a 3.90% or \$33.38 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 2026, approximately \$12,905,936 will be received in local option sales tax. This decreased 0.17% under FY 2025. Of this amount, 50% is for property tax relief (\$6,264,403), 20% is for City facilities maintenance (\$2,505,761), and 30% is for special assessment relief (\$3,758,642). In 2026 approximately \$3,910,460 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 \$4,477,648 in licenses and permits in FY 2026. Also included are cable TV franchise fees (5%) and utility franchise fees (5% gas & 5% electric). The FY 2026 projection for cable franchise fees is \$339,336 and utility franchise fee projection is \$6,106,745. 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 \$22,190,268 in FY 2026. 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 \$7,213,362 in FY 2026. Riverfront leases are expected to generate \$4,273,045 in FY 2026.

Intergovernmental Revenue

Intergovernmental revenues are projected to increase 22.46% from FY 2025. The city is estimated to receive \$58,245,768 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 \$46,462,310. 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 \$6,236,051 in FY 2026.

Special Assessments

Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2026, special assessment revenue is estimated at \$117,657.

Miscellaneous Revenue

This category includes internal charges for services, proceeds from bonds, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at \$44,584,339 in FY 2026.

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 \$351,594,553. 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 2026 totals \$91,803,749.

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 2026 totals \$91.8 million. Approximately 75.89% (\$56.8 million) of this will be provided by issuance of new debt, primarily for sewer utility related projects (\$18.0 million) and Greater Downtown TIF related projects (\$5.3 million). Another funding source representing approximately 21.09% 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 2026 capital budget.

The Capital Budget in the Resident's Guide includes a summary by department of all projects planned through FY 2030.

FY26 RECOMMENDED CAPITAL BUDGET HIGHLIGHTS

Department	Project Title	Total City Investment FY2026-FY2030
Fire	Bunk Room Remodel	\$1,175,000
Fire	Outdoor Warning Siren Repair/Replace	\$107,060
Fire	Fire Station Expansion	\$500,900
Fire	2027 Fire Engine Replacement (1907)	\$900,000
Fire	2027 Ambulance Replacement (1914)	\$450,000
Fire	2028 Fire Engine Replacement (1905)	\$950,000
Fire	Portable Radio Replacements	\$838,000
Fire	2030 Fire Engine Replacement (1910)	\$1,288,408
Fire	2030 Ambulance Replacement (1915)	\$575,000
Parks	Reimagine Comiskey	\$1,697,000
Parks	Rustic Point Park Development	\$305,000
Parks	South Pointe Park Development	\$200,000
Parks	Washington Community Gateway	\$99,000
Parks	Second Dog Park Planning	\$60,000
Parks	Ash Tree Removal and Tree Replacement	\$464,611
Civic Center	Five Flags Building Improvements	\$23,454,000
	Port of Dubuque Flood Wall Dubuque	
Recreation	Welcome Sign	\$33,000
Conference Center	Roof Restoration	\$1,383,000
Conference Center	Public Restroom Remodels	\$385,000
Water	Admiral Sheehy Drive Water Main Loop	\$686,400
Water	Public Lead Line Water Main Replacement	\$45,000
	Source Water PFAS Reduction Project - Granular Activated Carbon Filter	
Water	Rehabilitation	\$9,600,000
Water	Source Water PFAS Reduction Project	\$1,121,199
Water	Water Main Replacement Consent	\$1,280,000
Water	Water Meter Replacement Program	\$937,000
Water	Water Storage Maintenance Program	\$3,000,000
W&RRC	Bar Screen Replacement	\$2,500,000
	WRRRC Plant Nutrient Reduction Improvements and BOD/Flow Capacity	
W&RRC	Improvements	\$7,035,000
W&RRC	Industrial Controls Upgrade	\$1,900,000
Airport	Reconstruct Taxiway A	\$18,709,994
Airport	Reconstruct General Aviation Apron	\$2,480,000
	Asphalt Pavement Repair/T-Hangar Apron	
Airport	Rehabilitation	\$1,425,000
Airport	Taxiway D Extension	\$2,940,000
Public Works	Asphalt Milling Program	\$739,616
Public Works	Curb Ramp Program	\$2,900,000
Public Works	Vehicle Fuel Island Rehabilitation	\$510,200
	58,000 Gross Vehicle Weight (GVW) Dump	
Public Works	Truck Replacement	\$1,721,768

Department	Project Title	Total City Investment FY2026-FY2030
Public Works	Solid Waste Collection Vehicles - 3401 & 3405	\$220,000
Public Works	Solid Waste Collection Vehicles - 3404 & 3410	\$375,000
Public Works	Solid Waste Collection Vehicles -3403 & 3407	\$595,000
Public Works	Solid Waste Collection Vehicles 3412 & 3413	\$375,000
Public Works	Solid Waste Collection Vehicles 3411 & 54003	\$845,000
Public Works	Landfill 3C Project	\$4,000,000
Engineering	Stormwater Management Program	\$1,000,000
Engineering	Bee Branch Creek Gate & Pump Replacement	\$13,696,697
Engineering	Flood Control Maintenance Facility	\$3,556,000
Engineering	Sanitary Sewer Lining Program	\$1,000,000
Engineering	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	\$1,000,000
Engineering	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	\$1,500,000
Engineering	Old Mill Road Lift Station & Force Main - Phase 1	\$9,694,574
Engineering	Old Mill Road Lift Station & Force Main - Phase 2	\$11,968,650
Engineering	Track Line Sanitary Sewer Reconstruction	\$5,000,000
Engineering	Catfish Creek Sewershed Interceptor Sewer Improvements - South Fork	\$13,927,212
Engineering	Catfish Creek Sewershed Interceptor Sewer Improvements - Middle Fork	\$23,800,000
Engineering	South West Arterial Interchange Sewer Extension	\$4,829,838
Engineering	Force Main Stabilization	\$1,700,000
Engineering	East - West Corridor Capacity Improvements	\$1,085,000
Engineering	7th Street Extension to Pine Street	\$2,000,000
Engineering	14th St Overpass	\$39,120,000
Engineering	US 20 - Northwest Arterial Intersection Operational and Capacity Improvements	\$5,497,000
Engineering	Central Avenue Corridor Streetscape Master Plan Implementation Improvements 11th - 22nd Street	\$8,170,000
Engineering	Public Electric Vehicle Chargers	\$1,888,760
Engineering	Iowa Amphitheater on Schmitt Island	\$9,641,563
Engineering	STREETS Traffic Control Project Phase 1	\$250,000
Engineering	STREETS Traffic Control Project Phase 2	\$282,350
Engineering	Traffic Signal Network Communications Program	\$395,000
Engineering	Fiber Infrastructure Management System	\$275,000
Engineering	Federal Building Renovation	\$7,893,225
Economic Development	Greater Downtown Housing Creation Grant Program	\$3,750,000
Economic Development	Workforce Development	\$1,857,500

Department	Project Title	Total City Investment FY2026-FY2030
Economic Development	Downtown Rehab Grant Program	\$1,000,000
Economic Development	Central Avenue Housing Forgivable Loan	\$750,000
Transportation	Transit Vehicle Replacement	\$3,152,568
Transportation	Smart Parking System	\$780,000
Transportation	Parking Ramp Major Maintenance Repairs	\$7,198,400
Housing	Assistance for Homeownership	\$1,356,151
Housing	Washington Neighborhood Home Purchase Program	\$1,269,896
Housing	Homeowner Rehabilitation Program	\$1,325,000
Housing	Lead and Healthy Homes Grant	\$6,000,000
Housing	Healthy Homes Production Grant	\$2,000,000
Planning	Historic Preservation Technical Assistance Program	\$80,000
Communications Office	Aerial Orthophotography	\$252,000
City Manager's Office	Community Green House Gas Inventory and Climate Action Planning	\$100,000
Information Technology	City-Wide Computer and Printer Replacements - General Gov	\$3,323,473
Information Technology	City-Wide Computer and Printer Replacements- Business	\$643,000

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COMMUNITY INFORMATION

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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.

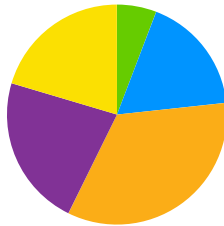
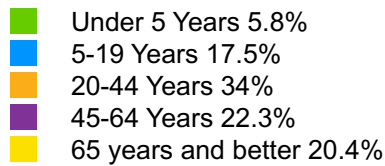
Dubuque has long been a historical and cultural center with its numerous historic sites, architectural Historic Districts with well-preserved buildings and homes, a revitalized main street, history and art museums, live theaters, ballet troupes, a symphony, three private colleges, two seminaries, a Bible 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 was named the 2024 Iowa Community of Character by the Robert D. and Billie Ray Center at Drake University as part of its annual Iowa Character Awards, which annually recognize Iowa individuals, organizations, and communities which demonstrate the six pillars of CHARACTER COUNTS®: trustworthiness, respect, responsibility, fairness, caring, and good citizenship. Dubuque is truly a "Masterpiece on the Mississippi."

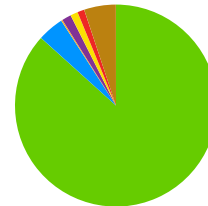
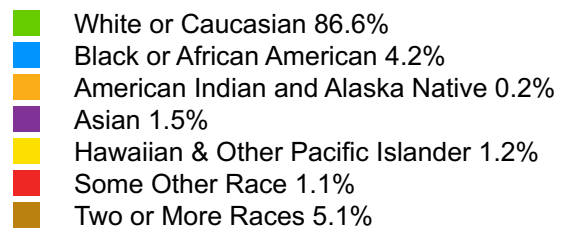


ACCORDING TO THE 2023 AMERICAN COMMUNITY SURVEY (ACS), THE CITY OF DUBUQUE'S DEMOGRAPHICS INCLUDE THE FOLLOWING:

AGE



RACE



POPULATION

Total Population: 59,271
 Female Population: 51.1%
 Male Population: 48.9%

Average Household Size: 2.15
 Family Households: 59.1%
 Non-Family Households: 40.9%

Average Family Size: 2.85
 Median Age: 38.3 years

HOUSING

Total Housing Units: 27,629
 Housing Occupancy: 93.4%
 Owner-Occupied: 64.8%
 Renter-Occupied: 35.2%

INCOME

Median Household Income: \$64,985
 Median Family Income: \$86,224
 Families below poverty: 6.9%
 Individuals below poverty: 12.2%

DUBUQUE'S LOCATION

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

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

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



Land Area: 32.0 square miles
 Riverfront shoreline: 8.8 miles

Current Land Use

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

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

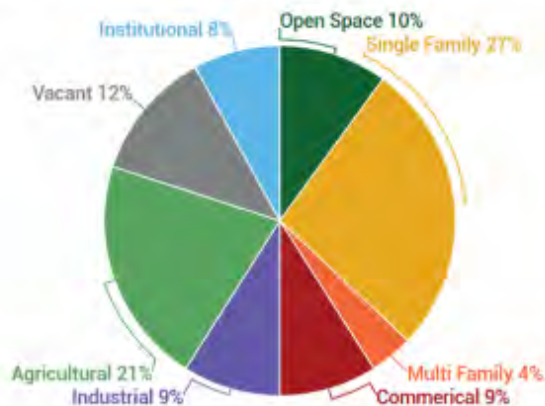
Current Zoning

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

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

■ FIGURE 9.2

□ Current Land Use in Acres



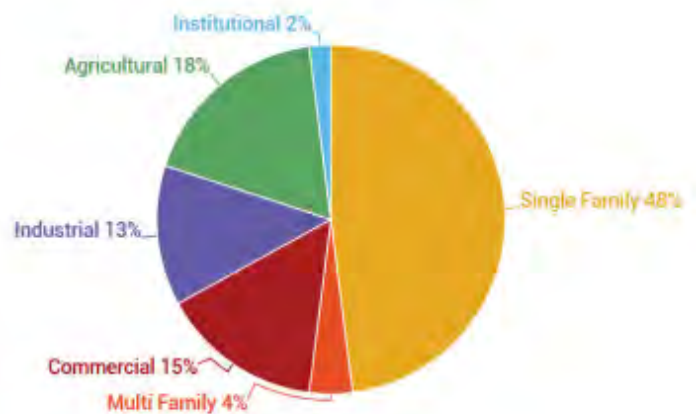
10% Open Space (1,777 Acres)	9% Industrial (1,438 Acres)
27% Single Family (4,661 Acres)	21% Agricultural (3,529 Acres)
4% Multi Family (694 Acres)	8% Institutional (1,286 Acres)
9% Commercial (1,507 Acres)	12% Vacant (2,110 Acres)

Total Acres: 17,003

(Note: Total Acres excludes roads and river.)

■ FIGURE 9.3

□ Current Zoning in Acres



18% Agricultural (3,067 Acres)	15% Commercial (2,629 Acres)
48% Single Family (8,105 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

55 parks with 1,247 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
8 half basketball courts
2 amphitheaters
17 horseshoe pits
1 splash pad



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 \$896 million of public and private investment since 1985.

According to the latest data from Iowa Workforce Development (December 2024), Dubuque's employment is at 60,100. Dubuque County's unemployment rate for December 2024 was 3.4% while Iowa's rate was 3.3% and the nation's was 4.1%.

The top ten employers in the area employ less than 21% of the total workforce. Peninsula Gaming Co. LLC, the greatest revenue source among all taxpayers, contributes approximately 2% of the City's taxable valuation.

TOP EMPLOYERS	
Employer	Employees
John Deere*	2,600
Dubuque Community School	1,957
MercyOne Medical Center	1,410
Medical Associates	1,061
Unity Point Health-Finley Hospital	975
Andersen Windows	750
City of Dubuque	737
Sedgwick	725
Cottingham & Butler	715
Dubuque Bank and Trust	600
Source: Greater Dubuque Development Corporation. *Located just outside the City limits.	

MAJOR TAXPAYERS (In Thousands of Dollars)	
Taxpayer	Taxable Valuation
Peninsula Gaming Co. LLC	\$ 57,487
Kennedy Mall Inc.	\$ 30,088
Progressive Processing LLC	\$ 22,852
MAR Holdings LLC	\$ 20,336
KMDE LLC	\$ 16,887
Walter Development LLC	\$ 13,348
Nordstrom, Inc.	\$ 13,320
MGI Leasing Inc.	\$ 12,547
MRE Propco LP	\$ 11,457
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.

Dubuque County Conference Board
Convention & Visitor's Bureau Board of Directors
Convention and Visitors Bureau Advisory Committee
Convention and Visitors Bureau Sister City Committee
County Resource Enhancement and Protection Act (REAP) Committee
Dubuque County Early Childhood Board
Dubuque County Emergency Management Council
Dubuque Initiatives
Dubuque Main Street
Dubuque Metropolitan Area Solid Waste Agency
Dubuque Metropolitan Area Transportation System (DMATS)
Dubuque Racing Association
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



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 Board of Adjustment

Airport Zoning Commission

Arts and Cultural Affairs Advisory Comm.

Board of Library Trustees

Building Code Advisory and Appeal Board

Cable Television Commission

Catfish Creek Watershed Management Authority

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 and Cash Management Oversight
Advisory Committee

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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2024-2026

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 2024-2026 policy agenda as well as in-progress projects and capital projects for 2024-2026.

POLICY AGENDA

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

2024 - 2026 Top Priorities (in alphabetical order)

- Air Service Future Strategy and Action Plan: Major Airline Hub Connections
- Central Avenue Revitalization Plan Implementation
- Construction of 14th Street Railroad Overpass and 16th Street Corridor Complete Streets Improvements: RAISE Grant and Matching Funds
- Police Department Staffing and Hiring
- Street Maintenance/Rehabilitation Program

2024 - 2026 High Priorities (in alphabetical order)

- Catfish Creek Sanitary Sewer Project: Old Mill Road Lift Station Project
- Chaplain Schmitt Island Development
- City Workforce Retention and Attraction
- Comprehensive Study of Fire Station Locations and Staffing
- Parks Maintenance/Refresh Action Plan



BRAD M. CAVANAGH
MAYOR



RIC W. JONES
AT-LARGE



DAVID T. RESNICK
AT-LARGE



SUSAN R. FARBER
1ST WARD



LAURA J. ROUSSELL
2ND WARD



DANNY C. SPRANK
3RD WARD



KATY A. WETHAL
4TH WARD

VISION STATEMENT

Dubuque 2039 is a sustainable and resilient city and an inclusive and equitable community where ALL are welcome. Dubuque 2039 has preserved our Masterpiece on the Mississippi, has a strong diverse economy and expanding connectivity. Our residents experience healthy living and active lifestyle; have a choice of quality, livable neighborhoods; and have an abundance of fun things to do; and are 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.

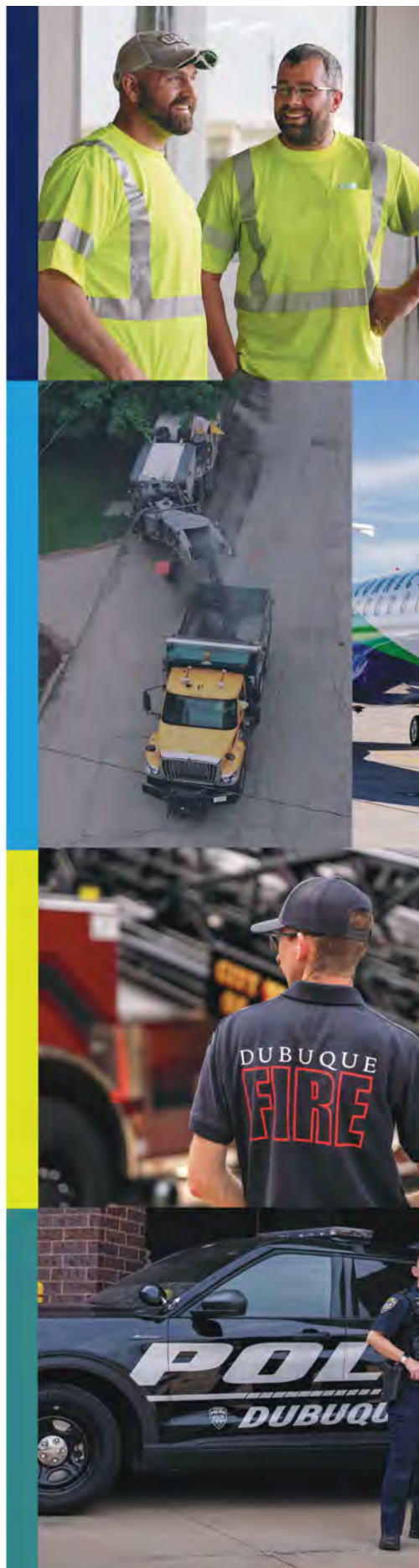


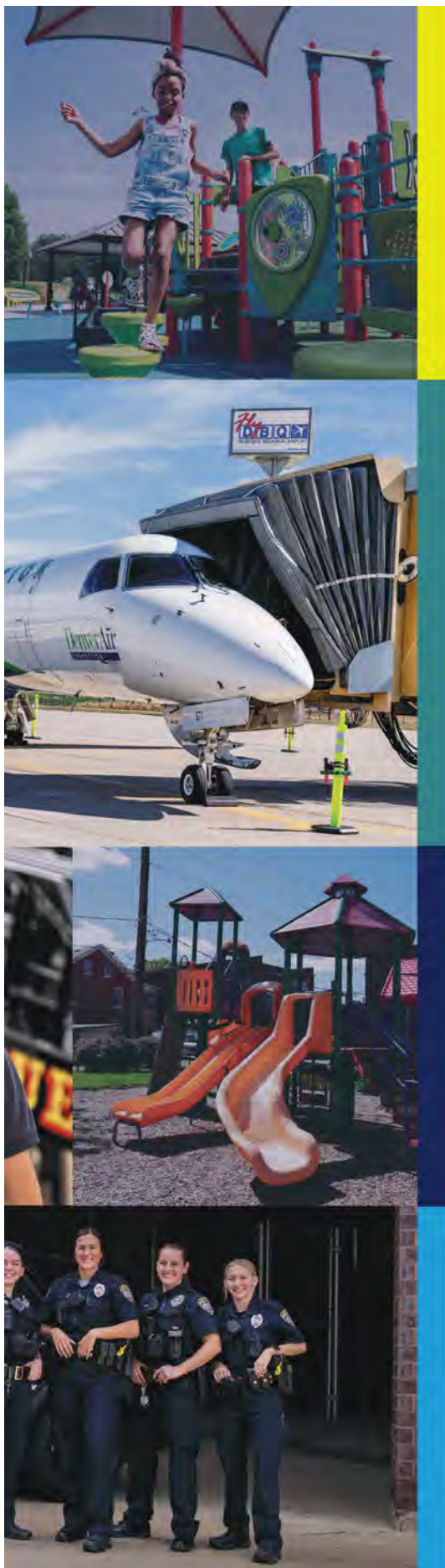
FIVE-YEAR GOALS: 2024 – 2026

- **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



www.cityofdubuque.org/citycouncil





MANAGEMENT IN PROGRESS & MAJOR PROJECTS

Under each City Council goal are items listed as **Management in Progress** and **Major Projects**. These are items and projects that are underway and budgeted. Staff is implementing and providing updates to City Council.

Vibrant Community

Management in Progress

- 911 Center Prepared Live Software: Funding
- 911 Center Relocation, Technology, and Staffing
- Animal Control Ordinance Update: Adoption
- Diversity, Equity, Inclusion, and Belonging: City & Department Action Plans
- Equitable Fines and Fees Reform Pilot Program Implementation
- Fire Department Community Risk Reduction Strategic Plan
- Fire Equipment Acquisition: Two Ambulances and Fire Boat
- Fire Protective Gear Replacement: Funding and Acquisition
- Law Enforcement Mental Health and Wellness Check-Ins
- License Plate Reader Cameras: Implementation
- Opioid Settlement Planning and Response in Partnership with Dubuque County
- Pet Licensing Systems Implementation
- Public Health Preparedness Emergency Response Plan Update
- Public Safety Radios Upgrade
- Public Safety Workforce Diversification
- School Resource Office Program Expansion: Report
- Traffic and Security Cameras Deployment
- Veterinarian Services Contract with Animal Control

Major Projects

- Fire Headquarters Bunk Room Remodel, HVAC, and Fire Administration Office Update
- Fire Training Center Burn Tower Improvement Project

Financially Responsible, High-Performance City

Management in Progress

- Adopt-A-Spot/Volunteer Management GIS Application
- City Bond Rating: Updated Credit Rating
- City Legislative Advocacy Agenda and Action Plan 2025
- City Organization Safety Program: Review, Update, and Training
- Commercial Banking Services: Implementation
- Citizen Response Management System Replacement: Implementation
- Cyber Security Enhancements: Training and Tool
- Data Governance: Direction and Funding
- Debt and Investment Management Software: RFP and Installation
- Enterprise Asset Management System and Work Order System: Funding & RFQ
- Enterprise Resource Planning Software Implementation
- Future City Employee Career Development Program(s): Report
- Human Resource Information System: Implementation
- Leisure Services Director Replacement
- Organizational Culture Continuous Improvement
- Review of City Departments: Services and Staffing

Major Projects

- City Data Center Project– Phase I: Completion
- City Facilities Integrated Access Control Project
- City Hall and City Hall Annex Renovations: Design
- Federal Building HVAC System Condition Assessment and Long-term Replacement Plan: Completion
- Federal Building Upgrade Project: Completion
- Multicultural Family Center Project: Completion

Robust Local Economy

Management in Progress

- Business Incentives Policy: Review and Refine
- Comprehensive Hotel Incentive Policy and Strategy
- Field of Dreams: Next Steps for City
- Flexsteel Site Redevelopment: Pump Agreement
- Grand Harbor Hotel
- Minority- and/or Women-Owned Business Enterprise Procurement Policy: Revision and Public Awareness Report
- Port of Dubuque New Hotel Development
- Poverty Reduction Plan: Update Report

Major Projects

- Dubuque Brewing & Malting Building Project: Deconstruction Completion and Site Remediation Enforcement Action
- River Boat Docking Project: Environmental Study and Temporary Dock Installation

Livable Neighborhoods and Housing

Management in Progress

- Code Compliance/Enforcement Enhancements
- Housing Opportunity Through Modernization Act Implementation for Housing Choice Voucher Program
- National Standards for the Physical Inspection of Real Estate Implementation from Housing Quality Standards for Housing Choice Voucher Program
- Neighborhood Associations Development
- New Housing Development Support: Report
- Permitting and Inspection Software Implementation
- Terminus for all Permits, Data Governance, and Storage
- Unified Development Code: Completion

Sustainable Environment

Management in Progress

- Air Quality EPA Path Forward: Update Reports
- Annual Water Quality (Consumer Confidence) Report
- Electric Bus Implementation: Acquisition
- Emerald Ash Borer: Funding for Planting, Stump Removal, and Sidewalk Replacement
- Expand Testing Capability of Water & Resource Recovery Center State-Certified Lab
- Fats, Oils, and Grease Program: Software Update
- Pollinator Habitat in Park System: Completion
- Sewer System Infrastructure Asset Master Plan: Analysis and Update Report
- Branching Out Dubuque Tree Planting Program
- Water Distribution and Treatment System Master Plan
- Water & Resource Recovery Center HVAC System Improvements
- Water & Resource Recovery Center Odor Abatement

Major Projects

- 42-inch Sanitary Sewer Force Main Stabilization Project
- Advancing New Deep Water Well No. 11
- Auburn and Custer Street Reconstruction Project
- Bee Branch Stormwater Pumping Station Project
- Cedar and Terminal St. Lift Station and Force Main Project
- City-Wide Fiber Project: Water Department Pump Stations, Tanks, and Towers
- Creek Crossing Restoration Project
- Deep Water Well No. 7 Rehabilitation
- Edval Ln. to N. English Mill Rd. Water and Sewer Main Extension
- Granger Creek Lift Station Improvements
- Green Alley Projects:
 - 15th St. to 17th St. between Iowa St. and Central Ave.
 - 17th St. to 18th St. between Central Ave. and White St.

- Grove Terrace Sanitary Sewer Reconstruction
- High-Strength Waste Receiving and Storage Project
- Lead Water Service Line Replacement Pilot Program
- Old Mill Rd. Lift Station and Force Main Project
- Supervisory Control and Data Acquisition Overhaul: Water
- Tamarack Park/HWY 61 Water and Sewer Main Extension
- Twin Ridge Sanitary Sewer Extension and Lagoon Abandonment

Connected Community

Management in Progress

- Community Broadband Project Fiber-to-the-Home: Phase 2
- Jule Services Study Planning Grant Completion
- Parking System and Technology Master Plan
- Smart Parking and Mobility Study: Parking Implementation
- Smart Traffic Routing with Efficient and Effective Traffic Signals (STREETS) Program: Phase 1
- Central Ave. and White St. Corridor Short-Term Action: Report

Major Projects

- 2024 Pavement Marking Project: Completion
- Bee Branch Trail – Phase 1 Project: Completion
- Camera Connections to Additional City Locations Project: Completion
- Connection to Data Center Project: Phase 2 Completion
- East-West Corridor/Roundabout Policy/Projects: Preliminary Design
- General Aviation Apron Reconstruction Project: Construction
- Heeb St. Reconstruction Project: South of Kaufmann Ave.
- US 20 and Northwest Arterial Intersection Project
- Relocation of Fiber Optics on US 20 Catfish Creek Bridge
- Schmitt Island Community Project Trail Grant
- Southwest Arterial Intelligent Transportation Systems Project: Completion
- Taxiway Alpha Construction Project – Phase 2: Completion
- Wildwood Dr. Bridge Replacement: Design

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

Management in Progress

- Arts and Culture Master Plan: Report and Engagement Strategy
- Chaplain Schmitt Island Amphitheater Construction
- Comiskey Park Phase 2 Construction
- Comprehensive Parks Master Plan
- Culture Definition in Community Programming: Report
- Eagle Point Park Enhancements/Reinvestment
- Five Flags Civic Center Management Selection
- Five Flags Facility Project: Update Report
- Historic Millwork District Park: Plan Adoption
- Multicultural Family Center Cultural Experiences and Programming: Report

Major Projects

- Eagle Valley Neighborhood Park: Completion
- English Ridge Neighborhood Park: Completion
- ImOn Ice Arena Dehumidification, HVAC, and Generator Project
- Jackson Park Restrooms and Amenities: Design
- Westbrook Neighborhood Park: Completion

Partnership for a Better Dubuque

Management in Progress

- City Life in Marshallese or Other Languages: Implementation
- Community Impact Department: Mission and Vision
- Equitable Fines and Fees Work Plan
- Succession Plan for Intergovernmental Relations Position

LINKING LONG- AND SHORT-TERM GOALS

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Small Business Grant Administration	Economic Development
	Catfish Creek Sewershed Interceptor Sewer Improvements- South Fork	Engineering
	Catfish Creek Sewershed Interceptor Sewer Improvements- Middle Fork	Engineering
	South West Arterial Interchange Sewer Extension	Engineering
	South Port Redevelopment	Engineering
	Emergency Preemption Expansion & Upgrades	Engineering
	Catfish Creek Sewershed Interceptor Sewer Improvements- South Fork	Engineering
	Catfish Creek Sewershed Interceptor Sewer Improvements- Middle Fork	Engineering
	South West Arterial Interchange Sewer Extension	Engineering
	South Port Redevelopment	Engineering
	Emergency Preemption Expansion & Upgrades	Engineering
	West End Annexation Phase II	Water
	West 32nd Development	Water
	North Cascade Road (from Edval Lane to Southwest Arterial) 3rd Pressure Zone	Water
	Third Pressure Zone Connection (Tanzanite Drive to Olympic Heights)	Water
	8th Street 20" Transmission Water Main Connection (Jackson to Central)	Water
	Admiral Sheehy Drive Water Main Loop	Water
	Cla-Val Link2Valves Maintenance Program for Water Distributions Specialty Valves	Water
	Green Alley Water Main Improvements	Water
	Greyhound Park Rd Water Main Loop	Water
	Highway 20/Dodge St Water Main Relocation- Devon Drive to Concord St	Water
	Leak Detection Correlator Replacement	Water
	Maintenance of Public Water Mains During Stone Retaining Wall Repair	Water
	SCADA & Communications Infrastructure Improvements	Water
	South Algona 12" Water Main Replacement	Water
	Deere X738	Water
	Water Main Relocation for Sanitary Sewer Manhole	Water
	Water Main Replacement Consent	Water
	Water Main Replacement - Streets	Water
	Water Main Upgrades during Street General Repairs	Water

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity	Water Storage Maintenance Program	Water
	Vehicle 4911 Tandem Dump Truck Replacement	Water

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Vibrant Community: Healthy and Safe	Fire Station Expansion/Relocation	Fire
	2027 Fire Engine Replacement	Fire
	2027 Ambulance Replacement	Fire
	Outdoor Warning Siren Repair/Replace	Fire
	Portable Radio Replacements	Fire
	Elevator at Fire Headquarters	Fire
	2030 Fire Engine Replacement	Fire
	2030 Ambulance Replacement	Fire
	Downtown ADA Assistance	Housing
	Lead and Healthy Homes Grant	Housing
	Fire Hydrant Stock	Water
	Vehicle 4901 Replacement	Water
	Vehicle 4904 Replacement	Water
	Vehicle 4907 Replacement	Water
	Vehicle 4908 Replacement	Water
	Street Camera Installation	Engineering
	Federal Building Renovation	Engineering
	Bus Stop Improvements	Transportation

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Livable Neighborhoods and Housing: A Great Place to Live	Greater Downtown Housing Creation Grant Program	Economic Development
	Downtown Rehab Grant Program	Economic Development
	Central Avenue Housing Forgivable Loan	Economic Development
	Central Avenue Alley Lighting Program	Economic Development
	Drain Tile Program	Engineering
	Trygg Storm Sewer Extension Project	Engineering
	Carter Road and Westmore Storm Sewer Extension	Engineering
	Levi & Sullivan Intersection Storm Sewer Extension	Engineering
	General Sanitary Sewer Replacement	Engineering
	Sanitary Sewer Lining Program	Engineering
	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	Engineering
	Manhole Replacement / Rehabilitation Program (Consent Decree)	Engineering
	Outfall Manhole Reconstruction	Engineering

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Livable Neighborhoods and Housing: A Great Place to Live	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	Engineering
	Old Mill Lift Station & Force Main- Phase 1	Engineering
	Old Mill Lift Station & Force Main- Phase 2	Engineering
	Track Line Sanitary Sewer Reconstruction	Engineering
	Brunskill Road Collector Sewer Reconstruction	Engineering
	Kerper Boulevard Lift Station Replacement	Engineering
	Central Avenue Corridor Streetscape Master Plan Implementation Improvements 11th-22nd Street	Engineering
	Decorative Concrete Maintenance Program	Engineering
	Stone Retaining Walls	Engineering
	Villa Street Retaining Wall Reconstruction	Engineering
	Parking Lot Materials at Union at Marina Project	Engineering
	Street Light Replacement and New Installation	Engineering
	Grandview Street Light Replacement	Engineering
	Iowa St Streetlight Replacement Project	Engineering
	Downtown Bike Lockers	Engineering
	Bunk Room Remodel	Fire
	Fire Station 6 Roof Replacement	Fire
	Historic Preservation Revolving Loan Fund	Housing
	Assistance for Homeownership	Housing
	Washington Neighborhood Home Purchase Program	Housing
	Homeowner Rehabilitation Program	Housing
	Healthy Homes Production Grant	Housing
	Municipal Parking Lot Maintenance	Parking
	Port of Dubuque Ramp-Major Maintenance	Parking
	Parking Ramp Major Maintenance Repairs	Parking
	Industrial Center Native Plantings	Parks
	Washington Community Gateway	Parks
	Historic Preservation Technical Assistance Program	Planning
	Street Sign and Post Replacement	Public Works
	Combination Jet/Vac Sewer Maintenance Truck Replacement	Public Works
	Port of Dubuque Flood Wall Dubuque Welcome Sign	Recreation
	HVAC Replacement	W&RCC
	Lift Station SCADA Upgrades	W&RRC
	Bar Screen Replacement	W&RRC
	RAS and Scum Pump Replacement	W&RRC
	Plant Nutrient Reduction Improvements and BOD/Flow Capacity Improvements	W&RRC
	Industrial Controls Upgrade	W&RRC
	Uninterruptible Power Supply (UPS) Replacement	W&RRC

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Livable Neighborhoods and Housing: A Great Place to Live	UV System Cable & Harness Replacement	W&RRC
	Biogas Chiller Replacement	W&RRC
	WRRC Odor Monitoring System	W&RRC
	Water Treatment Plant and Pump Station Pipe Rehabilitation	Water

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Aerial Orthophotography and LiDAR	Communications Office
	Enterprise Asset Management System Software-Sanitary	Engineering
	Inflow and Infiltration Inspection Vehicle Replacement	Engineering
	Enterprise Asset Management System Software-Stormwater	Engineering
	Stormwater Management Program	Engineering
	Enterprise Asset Management System Software-Roadways	Engineering
	Enterprise Asset Management System Software-Fiber	Engineering
	2028 Fire Engine Replacement	Fire
	City-Wide Computer and Printer Replacements- Business	Information Technology
	City-Wide Computer and Printer Replacements - General Gov	Information Technology
	Network Switch Replacement	Information Technology
	Smart Parking System	Parking
	Replacement Unit	Public Works
	Wheel Loader Purchase	Public Works
	Vehicle Fuel Island Rehabilitation	Public Works
	Paver Replacement	Public Works
	Aerial Bucket Truck Replacement	Public Works
	Municipal Services Center Roof Replacement	Public Works
	Landfill Half Ton Truck Replacement	Public Works
	Landfill Minivan Replacement	Public Works
	Landfill UTV Replacement	Public Works
	Landfill Forklift Replacement	Public Works
	Landfill Website Redesign Project	Public Works
	Landfill Alternative Energy Project	Public Works
	Landfill Plan Updates Project	Public Works
	Landfill Mechanical Service Truck Replacement	Public Works
	Landfill Dozer Replacement Project	Public Works
	Landfill 3453 Dozer Rebuild	Public Works
	Landfill 3456 Dozer Rebuild Project	Public Works
	Landfill Compactor Rebuild 3471	Public Works
	Landfill Portable Litter Fencing	Public Works
	Landfill Rolloff Container-Glass	Public Works

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Financially Responsible, High Performance City Organization: Sustainable, Equitable and Effective Service Delivery	Landfill Tarpomatic Replacement	Public Works
	Landfill Gas System Air Compressor	Public Works
	Landfill Title V (Emission) Permit Renewal	Public Works
	Landfill Wheel Loader Replacement	Public Works
	Solid Waste Collection Vehicles-3401 & 3405	Public Works
	Solid Waste Collection Vehicles-3404 & 3410	Public Works
	Solid Waste Collection Vehicles-3403 & 3407	Public Works
	Solid Waste Collection Vehicles-3412 & 3413	Public Works
	Solid Waste Collection Vehicles-3411 & 54003	Public Works
	Landfill Cell 9 Abutment Phase 2	Public Works
	Landfill 3C Project	Public Works
	Landfill Shop Renovation	Public Works
	Landfill Batwing Replacement Project	Public Works
	Landfill Permit Renewal Project	Public Works
	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Public Works
	44,000 GVW Dump Truck Replacement	Public Works
	Electronic Hydraulic Shop Press	W&RRC
	Water Meter Replacement Program	Water
	Water Treatment Plant Condition Assessment and Master Plan	Water
	Enterprise Asset Management System	Water
	the Sidewalk Program	Water
	Municipal Services Center Roof Mounted HVAC Replacement	Water
	Municipal Services Center Roof Replacement	Water
	Generators-Park Hill & Mt. Carmel	Water

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable		
	Water Treatment Plant Third Floor Conference Room	Water

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Sustainable Environment: Preserving and Enhancing Natural Resources	Ash Tree Removal and Replacement	Parks
	Public Lead Line Water Main Replacement	Water
	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	Water
	Source Water PFAS Reduction Project	Water
	Water Treatment Boiler Replacements	Water
	Water Treatment Plant Roof Replacement	Water
	Wells, Well Field & Well Transmission Piping Repair and Rehabilitation Program	Water
	Vehicle Replacements	W&RRC
	Floodwall Post-Flood Repair Program	Public Works
	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	Public Works
	Landfill Gas Field Well Leachate Pump	Public Works
	Landfill Sewer Line Extension	Public Works
	Landfill Waste Minimization Grant Project	Public Works
	Landfill EMS Grant Matching Funds	Public Works
	Landfill Organics Management Project	Public Works
	Storm Sewer General Replacements	Engineering
	Catch Basin Reconstruction	Engineering
	Stormwater Infiltration & Inflow Elimination Program	Engineering
	Stormwater Sewer Improvements/Extensions	Engineering
	Stormwater Sewer Outlet Repairs	Engineering
	Bee Branch Creek Gate & Pump Replacement	Engineering
	Flood Control Maintenance Facility	Engineering
	North End Storm Sewer Improvements	Engineering
	Windsor Storm Extension (Buena Vista to Strauss)	Engineering
	NW Arterial Detention Basin Improvements	Engineering
	Embassy West Storm Sewer Improvements	Engineering
	Loras & Locust Intersection Reconstruction (Storm Sewer)	Engineering
	Pennsylvania Culvert Replacement	Engineering
	Tanglewood Court Outfall Stabilization	Engineering
	Force Main Stabilization	Engineering
	Green Alleys - Non Bee Branch	Engineering
	Public Electric Vehicle Chargers	Engineering
	Harbor Area Maintenance-Dredging	Engineering
	Community Green House Gas Inventory and Climate Action Planning	City Manager's Office

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Diverse Arts, Culture, Parks and Recreation: Experiences and Activities	Five Flags Building Improvements	Civic Center
	Marquee Replacement	Civic Center
	Standby Emergency Generator Replacement	Civic Center
	Recirculating Pump Replacement	Civic Center
	Boiler Replacement	Civic Center
	Replace Carpet	Conference Center
	Roof Restoration	Conference Center
	Dishwasher & Water Softener Replacement	Conference Center
	Public Restroom Remodels	Conference Center
	Iowa Amphitheater on Schmitt Island	Engineering
	ADA Compliance & Facilities Management Consulting	Engineering
	Reimagine Comiskey	Parks
	Parks and Recreation Comprehensive Master Plan	Parks
	Eagle Point Park Replace Water Lines	Parks
	Rustic Point Park Development	Parks
	South Point Park Development	Parks
	Second Dog Park Planning	Parks
	Bunker Hill Golf Course Construct Cart Paths	Recreation
	Bunker Hill Golf Course Tee Improvements	Recreation
	Renovation	Recreation
	Bunker Hill Golf Course #7 Fairway Fencing	Recreation
	Bunker Hill Golf Course Tree Removal & Replacement	Recreation
LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology Infrastructure, and Mobility	Reconstruct Taxiway A	Airport
	Update Airport Pavement Management System	Airport
	Asphalt Pavement Repair	Airport
	Reconstruct General Aviation Apron	Airport
	Equipment Storage Building	Airport
	Taxiway D Extension	Airport
	Terminal Building Modification	Airport
	Airfield Runway/Taxiway Marking Improvements	Airport
	Asphalt Milling Program	Public Works
	Curb Ramp Program	Public Works
	Curb Replacement Program	Public Works

LONG-TERM GOAL	SHORT-TERM GOAL	IMPLEMENTATION DEPARTMENT
Connected Community: Equitable Transportation, Technology Infrastructure, and Mobility	Concrete Street Section Repair Program	Public Works
	Sanitary Sewer Root Foaming	Public Works
	Pavement Marking Project	Engineering
	Street Construction General Repairs	Engineering
	East - West Corridor Capacity Improvements	Engineering
	7th Street Extension to Pine Street	Engineering
	Pavement Preservation Joint Sealing	Engineering
	Sidewalk Inspection Program - Assessable	Engineering
	Traffic and Pedestrian Crossing Warning Devices	Engineering
	14th Street Overpass	Engineering
	Wildwood Drive Bridge Replacement	Engineering
	US 20-Northwest Arterial Intersection Operational and Capacity Improvements	Engineering
	Sidewalk Program - City-Owned Property	Engineering
	Sidewalk Program Related Curb and Catch Basin Replacements	Engineering
	Bridge Repairs/Maintenance	Engineering
	Brick Paver Maintenance	Engineering
	Safe Routes to School	Engineering
	Complete Street Elements-Trails, Sidewalks & Signs	Engineering
	Wayfinding Signage	Engineering
	Speed Shields	Engineering
	Signalization Program	Engineering
	Traffic Signal Mastarm Retrofit	Engineering
	Traffic Signal Interconnect Conduit Replacement	Engineering
	Traffic Signal Controller Replacement	Engineering
	Street Lighting and Traffic Signal Knockdown/Insurance	Engineering
	LED Re-Lamp Schedule	Engineering
	Traffic Signal Battery Backup	Engineering
	Surge and Grounding Improvement at Signals	Engineering
	Streets Traffic Control Project Phase 1	Engineering
	Streets Traffic Control Project Phase 2	Engineering
	ITS Traffic Control Equipment	Engineering
	Traffic Signal Vehicle Detection Conversion	Engineering
	Traffic Signal Fiber Optic Network Program	Engineering
	Broadband Acceleration and Universal Access	Engineering
	INET Fiber Replacement Build Out	Engineering
	Fiber Optic Conduit-Miscellaneous	Engineering
	Fiber Infrastructure Management System	Engineering
	Transit Vehicle Replacement	Transportation

CITY OF DUBUQUE FISCAL YEAR 2026 RECOMMENDED BUDGET FACT SHEET

Total Budget	\$276,185,089	4.79% more than FY 2025
Operating Budget	\$184,381,340	5.48% more than FY 2025
Capital Budget	\$91,803,749	3.44% more than FY 2025
City Tax Asking	\$29,855,822	5.78% more than FY 2025
City Tax Rate	\$10.06372 per \$1,000	1.38% more than FY 2025
Taxable Valuation	2,962,580,907	4.39% more than FY 2025
TIF Increment Valuation	587,840,561	-8.51% less than FY 2025
Tax Rate Change	1.38%	

Impact on Property Owners (City Taxes Only)

Residential = 3.90%	Commercial = 1.78%	Industrial = 1.71%
\$33.38	\$74.27	\$85.68

Adopted Fee Adjustments

Sanitary Sewer	9.00% rate increase effective July 1, 2025
Water	9.00% rate increase effective July 1, 2025
Stormwater	5.00% rate increase effective July 1, 2025
Solid Waste	5.00% rate increase effective July 1, 2025
Recreation	Annual golf fee increases/decreases to maintain 100% self-support guideline: \$1 increase to weekend golf fees and daily cart rentals.
Planning Services	Increase multiple planning and zoning application fees by 2% to accurately reflect the cost of providing service.

<u>Positions</u>	<u>Full-Time Equivalent Changes</u>	<u>Full-Time Equivalent</u>
All Funds	-0.40	775.82*

* Included Full Time employees (661.00), Part Time employees (56.57), and Seasonal (58.25)

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

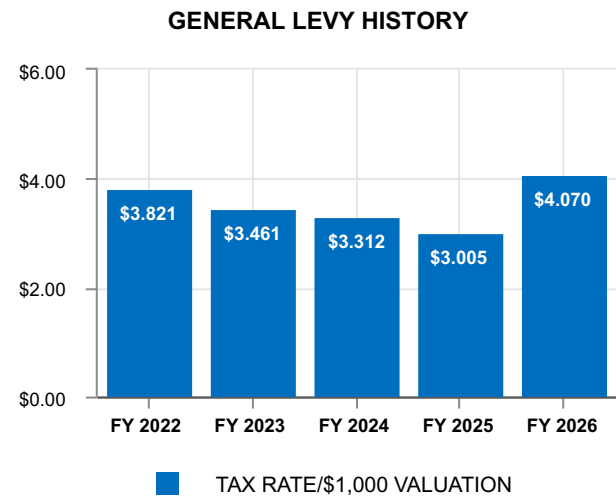
Revenues/Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Recomm'd Budget
Taxes	\$ 61,499,732	\$ 70,574,136	\$ 73,325,403
Licenses and Permits	4,010,922	4,371,333	4,477,648
Use of Money and Property	19,822,802	19,061,431	22,190,268
Intergovernmental	37,158,735	47,561,664	58,245,768
Charges of Services	43,801,382	49,182,171	52,698,361
Special Assessments	87,053	3,000	117,657
Miscellaneous	14,115,488	14,120,877	15,395,263
Subtotal Revenues	180,496,114	204,874,612	226,450,368
Other Financing Sources:			
Proceeds from Bonds	7,358,016	38,061,244	29,189,076
Transfers In	37,051,283	40,357,689	45,969,433
Beginning Fund Balance	97,781,647	86,565,970	65,948,308
Total Available Resources	\$ 322,687,060	\$ 369,859,515	\$ 367,557,185
Expenditures/Uses			
Public Safety	\$ 36,047,404	\$ 40,125,486	\$ 40,879,248
Public Works	15,868,415	16,711,428	17,726,454
Health and Social Services	1,041,566	1,351,733	1,207,942
Culture and Recreation	16,295,433	18,070,634	17,924,093
Community and Economic Development	18,438,126	17,356,707	22,545,116
General Government	15,426,218	15,752,510	16,444,880
Business Type	31,807,126	38,652,015	38,317,541
Debt Service	24,696,050	26,779,181	29,336,066
Capital Improvement Projects	39,449,469	88,753,825	91,803,749
Subtotal Expenditures	199,069,807	263,553,519	276,185,089
Other Financing Uses:			
Transfers Out	37,335,362	40,357,689	45,969,433
Ending Fund Balance	86,281,891	65,948,307	45,402,663
Total Uses and Fund Balance	\$ 322,687,060	\$ 369,859,515	\$ 367,557,185

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 2026, the total tax collection of \$29,855,822 is a 5.78% increase as compared to FY 2025. The total tax collection includes \$10,388 for agricultural land. The overall levy is made up of five parts as described below.

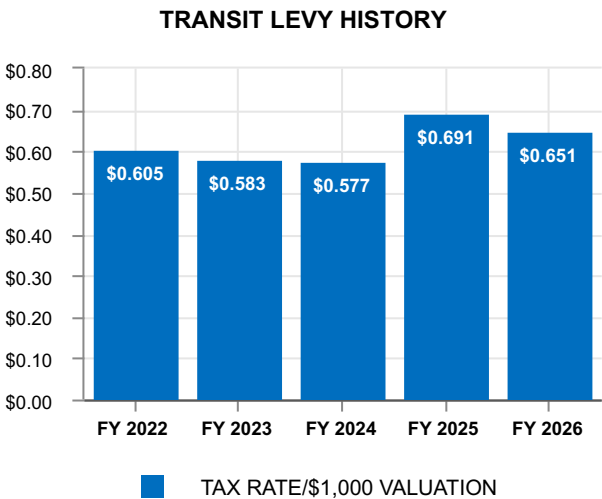
GENERAL LEVY HISTORY



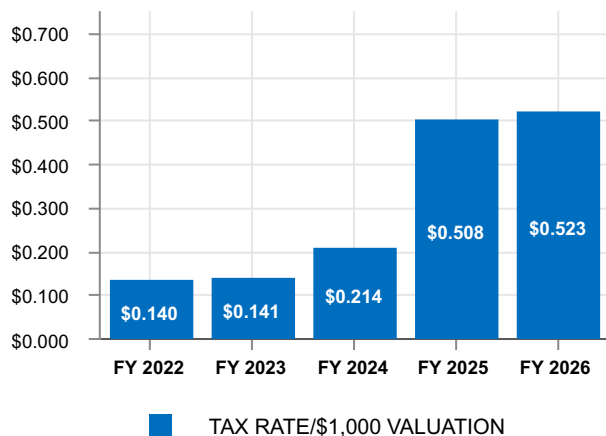
The **General Levy** for the general fund is limited by the State of Iowa to 2% or 3% growth each year, depending on the trigger hit, except for specific levies authorized outside the limit. The City of Dubuque general levy for FY 2026 is just \$4.06959, which is down from \$3.00466 the year before. The General Levy is certified with the State of Iowa at the maximum levy allowed 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 \$6.24775/\$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 2026 levy of 0.650560 cents will generate \$1,927,336 which is a 12.81% decrease from FY 2025.

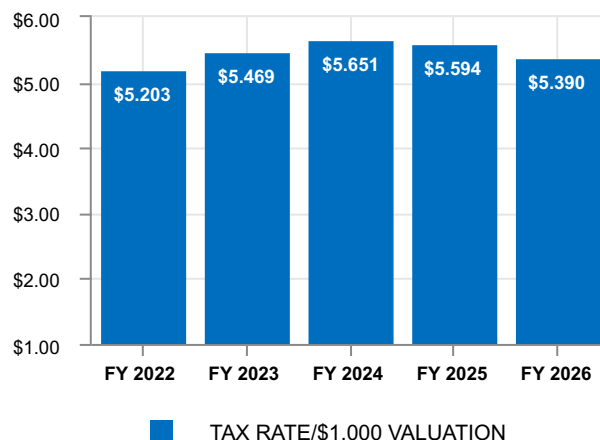


TORT LIABILITY LEVY HISTORY

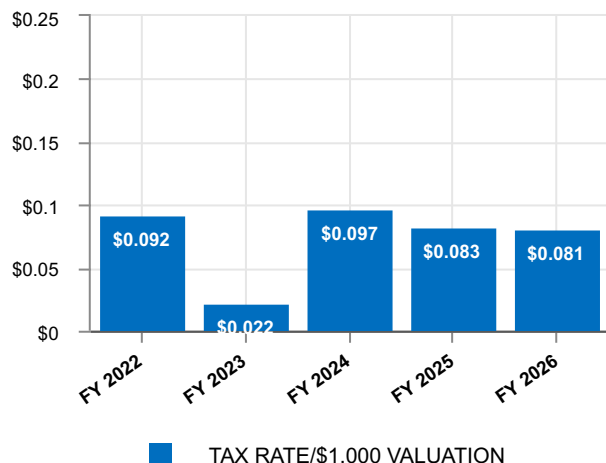


The **Trust and Agency Levy** is available for payroll benefit costs (as defined by the City Finance Committee) including Retirement (IPERS), Municipal Fire and Police Retirement (MFPRSI), Police Pensions, Social Security/Medicare, Police and Fire medical costs, Health Insurance, Worker's Compensation, Life Insurance, and Unemployment. The total payroll benefit costs allowable in this levy are \$15,969,639. The trust and agency levy has increased to \$5.39045 in FY 2026 .

TRUST & AGENCY LEVY HISTORY



DEBT SERVICE LEVY HISTORY



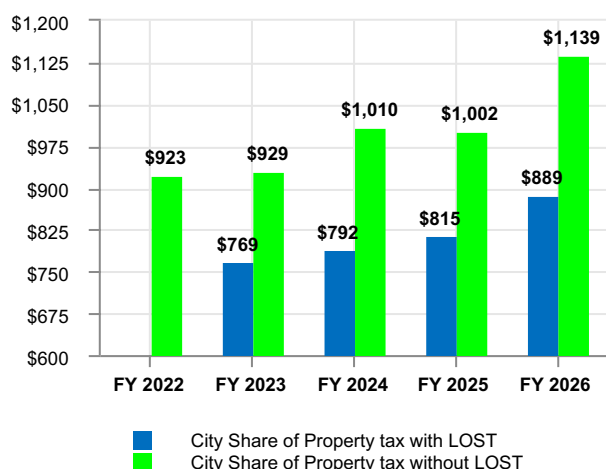
The final portion of the levy is for **Debt Service**. This levy is restricted to General Obligation (GO) bond debt and judgments. The City of Dubuque has a GO bond issuance for the replacement of fire trucks and an ambulance issued in FY 2011 for \$1,355,500 and a franchise fee judgment bond issued in FY 2016 for \$2,800,000 with debt service abated by the debt service levy of \$285,870 in FY 2026.

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 2026 decreased 0.17% compared to FY 2025, which reflects stabilized sales growth.

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



In FY 2026 approximately \$6,452,968 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 \$250.12. 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 2026 is budgeted with an increase of 15.82% over FY 2025, 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 a decrease of (12.07)% in FY 2026. The Fiscal Year 2026 projection for Cable Franchise Fees is \$410,873. The Utility Franchise Fees from Electric and Natural Gas FY 2026 projection is \$6,106,745, all for property tax relief.

USE OF MONEY AND PROPERTY

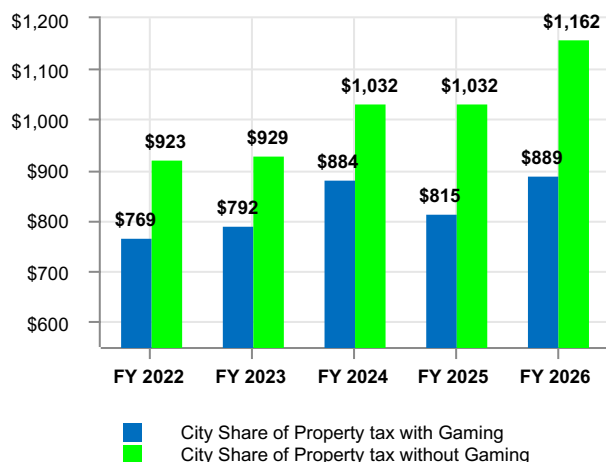
This category includes interest and investment earnings collected, rent received from City owned property, and lease revenue. The gaming related leases generate the most revenue. In 1984, the residents of Dubuque approved a referendum allowing dog racing. In 1987, this expanded to include riverboat gaming 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 2025 and 2024 100% of DRA distribution of profit is was used for the operating budget. City Council policy for the total received from the DRA operating lease and taxes, and the Diamond Jo admissions and taxes, is to split it 100% for property tax relief in the General Fund and 0% to support the Capital Improvement program.

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



In 2026, 100% of the total or approximately \$6,452,968 is projected to be generated and reduce the amount paid by the average homeowner by \$273. This chart illustrates the total the average homeowner would have to pay without the contribution of gaming revenue. FY 2026 and beyond gaming projections include the impact of the renovated Q Casino and additional casinos opening in Illinois, Wisconsin, and Iowa.

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 \$44,519,265 for FY 2026-2030.

CHARGES FOR SERVICES

Utility Charges

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

Other Charges for Services

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

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

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

Public Safety – Special Police services and ambulance fees.

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

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

SPECIAL ASSESSMENTS

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

MISCELLANEOUS REVENUE

Internal Charges

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

Proceeds from Bonds

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

Miscellaneous Revenue

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

Transfers

This is for the transfer of money between City funds.

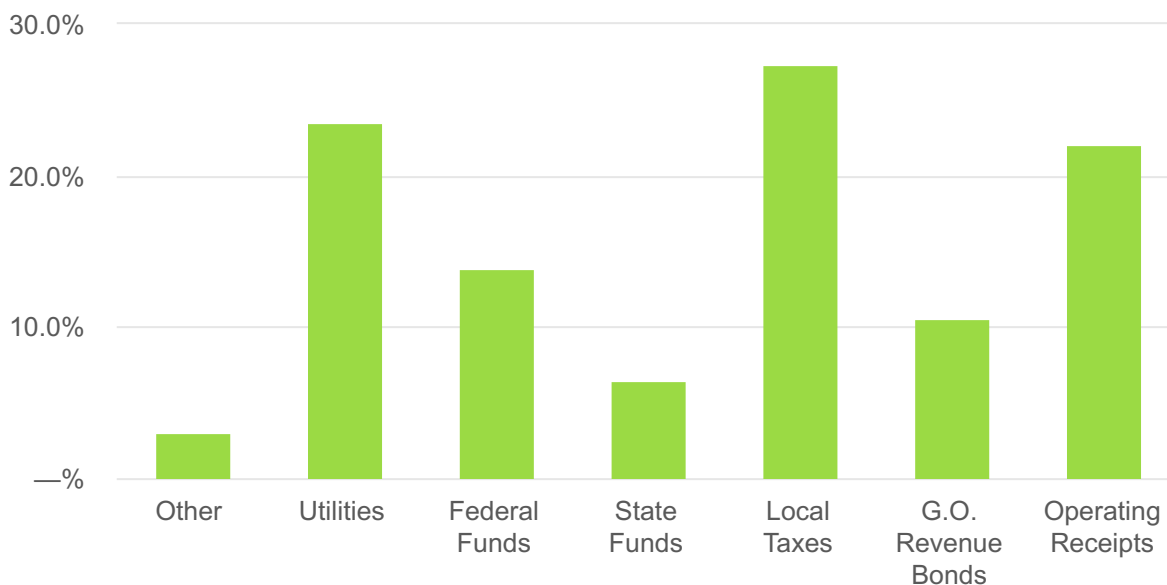
REVENUE HIGHLIGHTS

REVENUE PROJECTIONS

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

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

WHERE THE MONEY COMES FROM FY 2026 RECOMMENDED TOTAL BUDGET



Total Recommended Budget \$276,185,089

*Excludes Transfers

The major resource assumptions used in preparing the Fiscal Year 2026 recommended budget include the following:

- a) **Cash Balance.** Unencumbered funds or cash balances of \$200,000 will be available in FY 2026 and each succeeding year to support the operating budget.
- b) **Interest Revenue.** Interest revenue increased from \$1,718,055 in FY 2025 to \$2,300,097 in FY 2026. The FY 2026 budget is based on is based on projected general fund cash balance, projected interest rates, and the new banking services agreement tied to a thirteen week T-bill plus five basis points.
- c) **Sales Tax Revenue.** By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2026. Sales tax receipts are projected to decrease (0.17)% (\$21,580) under FY 2025 budget and 2.00% over FY 2025 actual of \$12,652,878 based on FY 2025 revised revenue estimate which includes actuals through December 2024, and then increase at an annual rate of 2.00% percent per year beginning in FY 2027. The following chart shows the past four years of actual sales tax funds and projected FY 2026 for the General Fund:

Sales Tax Funds	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
PY Q4	\$419,551	\$475,037	\$451,920	\$574,416	\$585,904
Quarter 1	\$1,361,526	\$1,177,196	\$1,545,777	\$1,592,834	\$1,624,691
Quarter 2	\$1,425,968	\$1,522,885	\$1,596,421	\$1,605,397	\$1,637,505
Quarter 3	\$1,211,388	\$1,443,097	\$1,524,508	\$1,554,999	\$1,586,099
Quarter 4	\$950,069	\$1,110,593	\$979,209	\$998,793	\$1,018,769
Reconciliation	\$945,466	\$371,388	\$—	\$—	\$—
Total	\$ 6,313,968	\$ 6,100,196	\$ 6,097,835	\$ 6,326,439	\$ 6,452,968
% Change	+0.87%	-3.50%	-0.04%	+3.75%	+2.00%

- d) **Hotel/Motel Tax Revenue.** Hotel/motel tax receipts are projected to increase 15.82% (\$534,077) over FY 2025 budget and 3.00% over FY 2025 re-estimated receipts of \$3,796,563, and then increase at an annual rate of 3.00% per year.
- e) **FTA Revenue.** Federal Transportation Administration (FTA) transit operating assistance increased from \$558,000 in FY 2025 to \$598,167 in FY 2026. The FY 2026 budget is based on the revised FY 2025 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.

Ambulance Revenue. Ambulance Ground Emergency Medical Transport Payments increased from \$2,401,917 in FY 2025 to \$2,413,018 in FY 2026. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2021. FY 2026 is based on calculated projections using historical averages. This revenue is projected using the first quarter of performance in FY 2025 and the previous 11 quarters of performance. Based on that formula, the 3-year quarterly average growth of Medicaid transports is 0.8%. The projected number of transports for FY 2025 is 1,084 and for FY 2026 is 1,092. The FY 2024 actual was 1,075. Based on the unaudited FY 2024 cost report, the FY 2026 revenue per transport is estimated to be \$2,209.18. This line item is offset by GEMT Pay to Other Agency expense for local match of \$804,331 resulting in net revenue of \$1,608,687.

Ambulance Fees decreased from \$2,074,232 in FY 2025 (\$361 per call) to \$1,756,870 in FY 2026 (\$357 per call) based on calculated projections using historical averages. The FY 2024 actual was \$1,763,339. In FY 2026, it is currently estimated that there will be 4,924 calls with \$357 per call average. The FY 2026 ambulance revenue projection is based on the average transport volume growth of the past 12 quarters (which is 0.2% growth). This includes the first quarter of performance in FY 2025 and the prior 11 quarters.

- f) **Miscellaneous Revenue.** Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2025.
- g) **Building Fee Revenue.** Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase \$167,827 from \$932,030 in FY 2025 to \$1,099,857 in FY 2026.
- h) **DRA Revenue.** Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to decrease \$192,217 from \$7,405,579 in FY 2025 to \$7,213,362 in FY 2026 based on revised projections from the DRA. This follows a \$2,283,319 increase from budget in FY 2025 and a \$43,621 increase from budget in FY 2024.

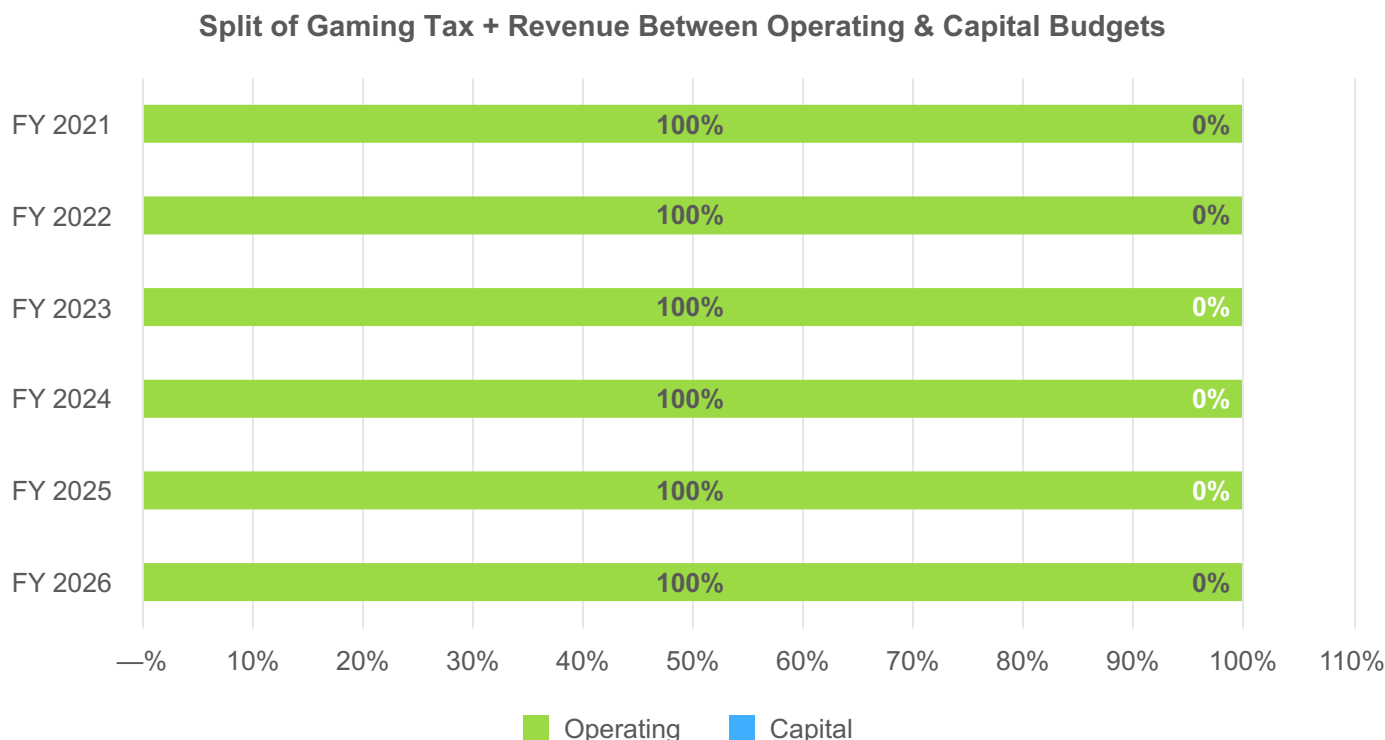
The following is a ten-year history of DRA lease payments to the City of Dubuque:

Fiscal Year	DRA Lease	\$ Change	%
FY 2026 Projected	\$7,213,362	\$ 601,496	9%
FY 2025 Revised	\$6,611,866	\$ (793,713)	-11%
FY 2025 Budget	\$7,405,579	\$ 1,131,553	18%
FY 2024 Actual	\$6,274,026	\$ (917,449)	-13%
FY 2023 Actual	\$7,191,475	\$ 583,944	9%
FY 2022 Actual	\$6,607,531	\$ 2,645,535	67%
FY 2021 Actual	\$3,961,996	\$ (1,187,192)	-23%
FY 2020 Actual	\$5,149,188	\$ 293,177	6%
FY 2019 Actual	\$4,856,011	\$ 18,879	0%
FY 2018 Actual	\$4,837,132	\$ (195,083)	-4%
FY 2017 Actual	\$5,032,215	\$ (155,297)	-3%
FY 2016 Actual	\$5,187,512	\$ (158,104)	-3%
FY 2015 Actual	\$5,345,616	\$ (1,474,667)	-22%

The Diamond Jo payment related to the revised parking agreement increased from \$624,377 in FY 2025 to \$687,003 in 2026 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 2026 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 FY2021– FY2026:



- j) **Diamond Jo Revenue.** The Diamond Jo Patio lease (\$25,000 in FY 2026) and the Diamond Jo parking privileges (\$687,003 in FY 2026) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.
- k) **Residential Rollback.** The residential rollback factor will increase from 46.3428% in 2025 to 47.4316% or a 2.35% increase in FY 2026. The rollback has been estimated to remain the same from Fiscal Years 2027 through 2030.

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 2026, agricultural property had more growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$91,067 taxable value in FY 2025 and \$93,207 taxable value in 2026) 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 47.4316 percent in Fiscal Year 2026. 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 2025, the City's tax rate would have been \$5.95 per \$1,000 of assessed value instead of \$9.93 in FY 2025.

- I) **State Equalization Order/Property Tax Reform.** There was not an equalization order for commercial, industrial or multi-residential property in Fiscal Year 2026. The Iowa Department of Revenue is responsible for "equalizing" assessments every two years. Also, equalization occurs on an assessing jurisdiction basis, not on a statewide basis.

Commercial and Industrial taxpayers previously were taxed at 100 percent of assessed value; however due to legislative changes in FY 2013, a 95% rollback factor was applied in FY 2015 and a 90% rollback factor will be applied in FY 2016 and beyond. The State of Iowa backfilled the loss in property tax revenue from the rollback 100% in FY 2015 through FY 2017 and the backfill was capped at the FY 2017 level in FY 2018 and beyond. **The FY 2026 State backfill for property tax loss is estimated to be \$646,603 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
2026	\$ (97,981)
2027	\$ (97,981)
2028	\$ (97,981)
2029	\$ (97,981)
2030	\$ (97,981)
Total	\$ (489,905)

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

From FY 2015 through FY 2023, commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit was deducted from the property taxes owed and the credit was funded by the State of Iowa. The average commercial and industrial properties (\$432,475 Commercial / \$599,500 Industrial) received a Business Property Tax Credit from the State of Iowa for the City share of their property taxes of \$148 in FY 2015, \$693 in FY 2016, \$982 in FY 2017, \$959 in FY 2018, \$843 in FY 2019, \$861 in FY 2020, \$779 in FY 2021, \$780 in FY 2022, and \$722 in FY 2023.

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

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

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

The projected backfill for Dubuque for the two-tier assessment limitation in Fiscal Year 2026 is estimated to be \$387,318.

- 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 will occur as follows:

Fiscal Year	Rollback %	Annual Loss of Tax Revenue
FY 2017	86.25%	\$ 331,239.03
FY 2018	82.50%	\$ 472,126.87
FY 2019	78.75%	\$ 576,503.10
FY 2020	75.00%	\$ 691,639.58
FY 2021	71.25%	\$ 952,887.71
FY 2022	67.50%	\$ 752,366.11
FY 2023	63.75%	\$ 662,820.79
FY 2024	54.65%	\$ 1,186,077.35
Total		\$ 5,625,660.54

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.

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 2026 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential (Includes Multi-Residential)	+2.77 %
Commercial	+1.84 %
Industrial	+2.41 %
Overall	+4.39 %

*Overall taxable value increased 4.39% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2026.

o) Riverfront Property Lease Revenue. Riverfront property lease revenue is projected to increase by \$162,758 in FY 2026 to \$4,273,045 due to the estimated consumer price index increase and inclusion of property tax reimbursement from leaseholders.

p) Franchise Fees. Natural Gas franchise fees have been projected to increase 11.7 percent over FY 2024 actual of \$923,628. Also, Electric franchise fees are based on FY 2024 Actual of \$4,924,839 plus rate increases of 20.0 percent. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2027 through FY 2030.

The City provides franchise fee rebates to gas and electric customers who are exempt from State of Iowa sales tax. Franchise fee rebates are provided at the same exemption percent as the State of Iowa sales tax exemption indicated on the individual gas and or electric bill. To receive a franchise fee rebate, a rebate request form must be completed by the customer, the gas and/or electric bill must be attached, and requests for rebates for franchise fees must be submitted during the fiscal year in which the franchise fees were paid except for June. Natural Gas franchise fee rebates have been projected to decrease 46 percent under 2025 budget of \$101,399 and Electric franchise fee rebates have been projected to decrease 3 percent under 2025 budget of \$845,095.

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 2026.

r) Police & Fire Protection. FY 2026 reflects the fourteenth year that payment in lieu of taxes is charged to the Water and Sanitary Sewer funds for Police and Fire Protection. In FY 2026, 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.

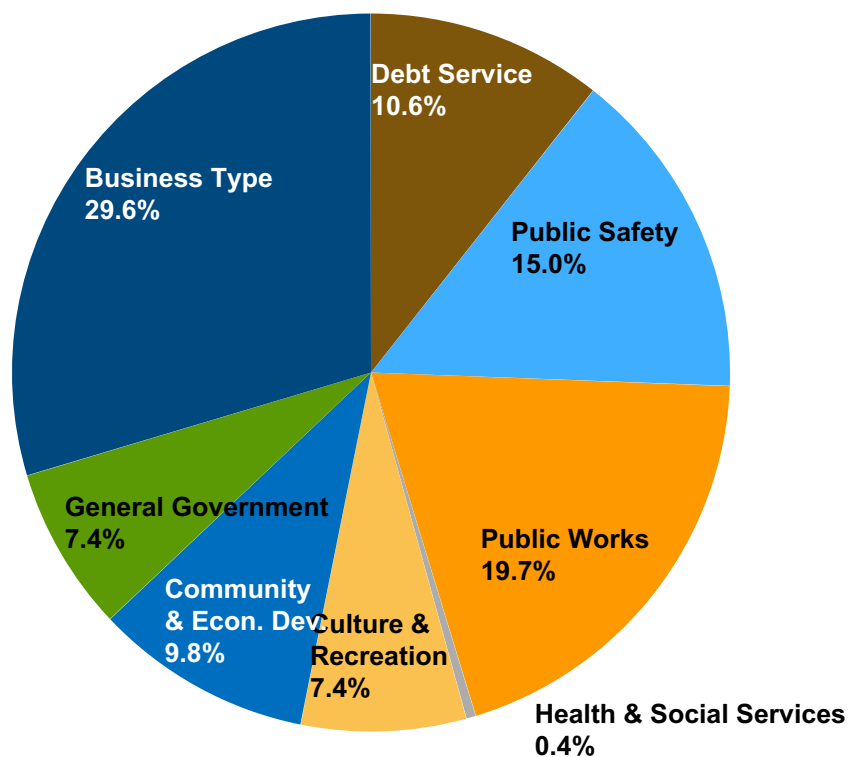
EXPENDITURE HIGHLIGHTS

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 Finance Director, to make informed judgments on expenditure trends and economic conditions. The Budget and Fiscal Policy Guidelines are recommended to City Council for adoption.

The Departments then submit their estimates and the Chief Financial Officer, Budget Manager, and Budget Analysts review all details, discusses with Departments, makes 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 FY2026 BUDGET



TOTAL RECOMMENDED BUDGET \$276,185,089

*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 2026 recommended budget include the following:

Employee Expense (\$+2,524,899/ +3.08% over FY 2025 Adopted Budget)

a) Pension Systems.

- i) The **Municipal Fire and Police Retirement System of Iowa (MFPRSI)** Board of Trustees City contribution for Police and Fire retirement increased from 22.66% percent in FY 2025 to 22.68% percent in FY 2026 (general fund cost of \$2,185 for Police and \$1,821 for Fire or a total of \$4,007).
- ii) The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2025 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2025 contribution rate of 6.29% (which does not affect the City's portion of the budget). The IPERS rate is anticipated to increase 1 percent each succeeding year.

b) Collective Bargaining. The already approved collective bargaining agreements for Dubuque Professional Fire Fighters Association and International Union of Operating Engineers include a 3.50% wage increase. The already approved collective bargaining agreement for the Dubuque Police Protective Association includes a 5% wage increase. The Teamsters Local Union No. 120 Bus Operators and Teamsters Local Union No. 120 are in contract negotiations. Non-represented employees include a 3.00% wage increase. Fiscal Year 2026 includes the cost of the implementation of the classification and compensation study. A classification and compensation study analyzes the job positions (not individuals) in an organization. The purpose of a classification and compensation study is to ensure jobs with comparable minimum qualifications, job responsibilities, supervisory expectations, working conditions and environments are grouped closely in a compensation plan. Salary ranges are competitive within the identified market, and to equip the human resources team to consistently administer classification and compensation programs on an ongoing basis. The City's strategy through this study has been to recommend a new compensation strategy in which the City is competitive at the 50% percentile of employers. Total cost of the wage increases for collective bargaining and non-represented employees, and classification and compensation study is \$2,026,133 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 648 contracts) in FY 2026 (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 2026 is projected to have a 4.61% increase in health insurance costs. Estimates for FY 2027 were increased 4.62%; FY 2028 were increased 4.63%; FY 2029 were increased 4.64%; and FY 2030 were increased 4.65%.

- 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 2025 was \$283,061 as compared to FY 2026 of \$288,742, 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 2025 was \$124,908 as compared to FY 2026 of \$128,496, based on FY 2025 year-to-date expense.
- f) **Parental Leave.** Effective March 8, 2019, employees may use Parental leave to take paid time away from work for the birth or the adoption of a child under 18 years old. Eligible employees receive their regular base pay (plus longevity) and benefits for twelve weeks following the date of birth, adoption event or foster-to-adopt placement. If both parents are eligible employees, each receive the leave benefit. There is no parental leave expense budgeted in the General Fund based on departments covering parental leave with existing employees and not incurring additional cost for temporary help.

Supplies and Service (\$+5,611,333 / +9.62% over 2025 Adopted Budget)

- g) **Supplies & Services.** General operating supplies and services are estimated to increase 2% over actual in FY 2024. A 2% increase is estimated in succeeding years.
- h) **Electricity.** Electrical energy expense is estimated to increase 16% over FY 2024 actual expense, then 2% per year beyond.
- i) **Natural Gas.** Natural gas expense is estimated to increase 36% over FY 2024 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 2026 are estimated to decrease 22.45% under FY 2025 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 decreased from \$33,922 in FY 2025 to \$23,824 in FY 2026 based on estimated premium for FY2025.
- n) **Motor Vehicle Fuel.** Motor vehicle fuel is estimated to decrease 9% under the FY 2025 budget, then increase 2.0% per year beyond.
- o) **Motor Vehicle Maintenance.** Motor vehicle maintenance is estimated to increase 1% from the FY 2025 budget based on FY 2024 actual, then increase 2.0% per year and beyond.
- p) **Public Transit.** The decrease in property tax support for Transit from FY 2025 to FY 2026 is \$34,152, which reflects an increase in Federal Transportation Administration Operating revenue (\$40,167); an increase in Federal Transportation Administration Capital (\$9,474), an increase in employee expense (\$138,076); decrease in supplies and services (\$41,013); a reduction in equipment replacements (\$18,576), an increase in passenger fare revenue (\$20,693).

q) Public Transit (continued):

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

Fiscal Year	Amount	% Change
2026 Projection	\$ 1,927,336	(3.10)%
2025 Budget	\$ 1,961,488	26.70 %
2024 Actual	\$ 1,548,127	(1.52)%
2023 Actual	\$ 1,571,981	(1.83)%
2022 Actual	\$ 1,601,290	(2.09)%
2021 Actual	\$ 1,635,441	4.94 %
2020 Actual	\$ 1,558,460	(0.82)%
2019 Actual	\$ 1,571,307	(0.10)%
2018 Actual	\$ 1,572,825	34.10 %
2017 Actual	\$ 1,172,885	24.41 %
2016 Actual	\$ 942,752	(13.20)%
2015 Actual	\$ 1,086,080	45.51 %

- r) Shipping & Postage.** Postage rates for FY 2026 are estimated to increase 3% over FY 2024 actual expense and proposed cost increases by United States Postal Service. A 3.0 percent increase is estimated in succeeding years.

- s) Insurance.** Insurance costs are estimated to change as follows:

- Workers Compensation is increasing 6.88% based on rate change.
- General Liability is increasing 1.25% based on based on FY 2025 actual plus 1.25%.
- Damage claims is increasing 35.26% based on a three year average.
- Property insurance is decreasing based on FY 2025 actual less 1%.

- t) Housing.** The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase \$78,583 in FY 2026. The budgeted administrative cost of the Housing Choice Voucher Program increased from \$875,932 in FY 2025 to \$909,225 in FY 2026. Administrative revenue of the Housing Choice Voucher Program decreased from \$759,336 in FY 2025 to \$713,338 in FY 2026. The resulting Housing Choice Voucher Program deficit increased from \$116,596 in FY 2025 to \$195,887 in FY 2026. This deficit is funded by property taxes.

- u) 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. **In FY26, the Media Services Fund will no longer fund Communication Department positions and positions have been shifted to the General Fund with a partial offset to administrative overhead recharges to enterprise funds.** 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.

v) **Communications Department.** In Fiscal Year 2026, Cable Utility Franchise Tax revenue paid to the City by Mediacom and ImOn, as required by the state franchise fee agreement, will no longer be enough to support Communications Department employee expense. A vacant part-time (0.75 FTE) Communications Assistant position is recommended to be eliminated. All remaining Cable Utility Franchise Tax supported positions are recommended to be moved to the General Fund. This General Fund expense will be partially offset by administrative overhead recharges to the enterprise funds. The Cable Utility Franchise Tax revenue will support Communications Department supplies and services only going forward.

w) **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 2026, with \$26,500 for True North strategy paid from the Greater Downtown TIF. In FY 2027 and beyond Greater Dubuque Development Corporation will be paid from the Greater Downtown TIF and Dubuque Industrial Center West land sales.

Capital Outlay (\$-1,807,871 / (28.24)% under FY 2025 Adopted Budget)

x) Equipment costs for FY 2026 are estimated to decrease (3.67)% under FY 2025 budget, then remain constant per year beyond.

Debt Service (\$+2,556,885 / +9.55% under FY 2025 Adopted Budget)

y) 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 %	9	8.56 %	0.00 %	0.00 %	\$ 9.89	\$ 37.32
FY 2023	5.00 %	9.00 %	5.00 %	\$ 15.38	0.00 %	9.00	0.00 %	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	\$ 174.43
FY 2025	12.00 %	9.00 %	5.00 %	\$ 17.25	8.97 %	10.50	5.00 %	6.01 %	5.00 %	\$ 9.92	\$ 169.63
FY 2026	9.00 %	9.00 %	5.00 %	\$ 18.11	5.00 %	11.03	5.05 %	5.77 %	?	? \$	152.27
PROJECTION											
FY 2027	8.50 %	10.00 %	5.00 %	\$ 19.74	9.00 %	12.13	9.97 %	7.34 %	?	? \$	196.43
FY 2028	8.50 %	10.00 %	5.00 %	\$ 21.52	9.02 %	13.34	9.98 %	6.48 %	?	? \$	204.55
FY 2029	8.50 %	10.50 %	5.00 %	\$ 23.46	9.01 %	14.54	9.00 %	2.98 %	?	? \$	191.04
FY 2030	8.00 %	10.50 %	5.00 %	\$ 25.57	8.99 %	15.85	9.01 %	4.49 %	?	? \$	219.42
AVERAGE CHANGE FY1989-2025	3.96 %	4.51 %			3.41 %		11.20 %	1.48 %	0.82 %	\$ 10.84	\$ 48.18

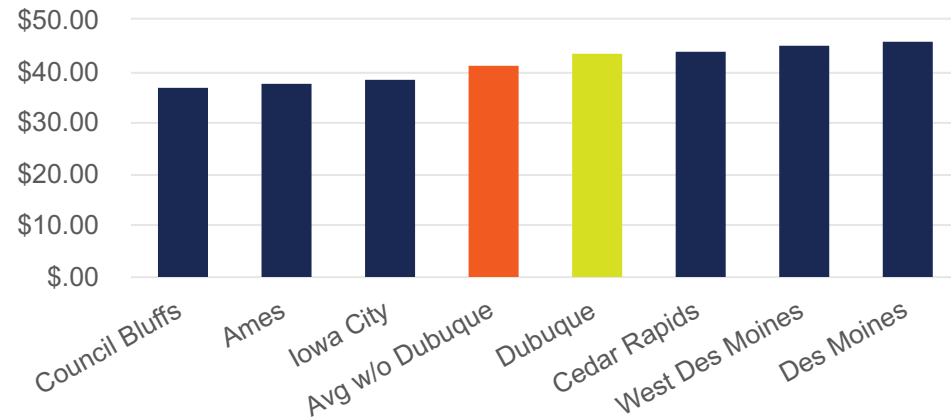
*These projections do not include any anticipated tax burden shifts as a result of state-issued equalization orders or rollback factors.

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 2026 of \$196,508 (before rollback). State increased property taxes to the average homeowner by underfunding the Homestead property tax credit. FY 2020-2026 residential property tax projections assume Homestead property tax credit funded 100%, which has happened since FY 2014. The Utility Franchise Fee for gas and electric is calculated for all years using the FY 2015 electric gas rates for average residential customers.

RATES AND COMPARISONS

Water Rate Comparison for Largest Iowa Cities with Water Softening

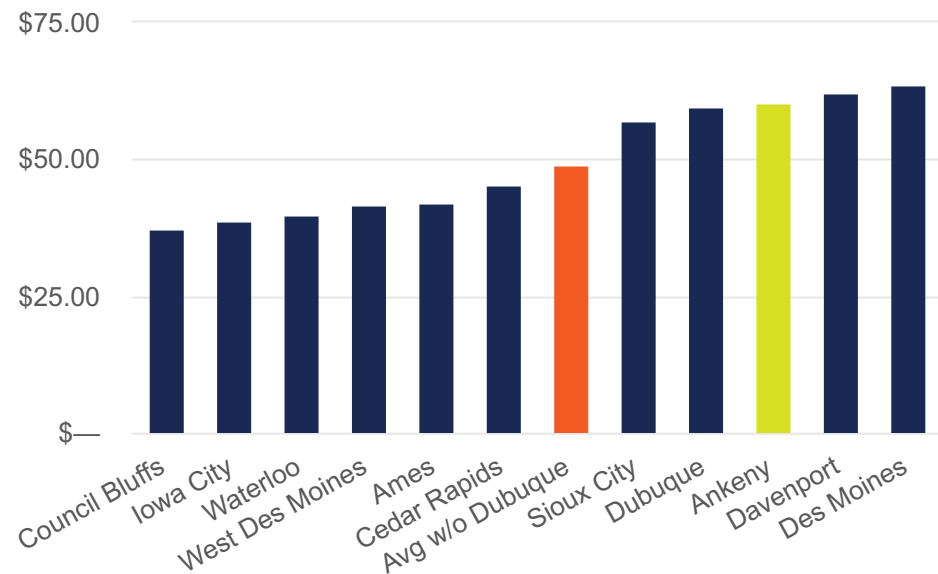
Rank	City	Water Rate (6,000 Gallons/residence avg.)
7	Des Moines (FY26)	46.00
6	West Des Moines (FY26)	45.41
5	Cedar Rapids (FY26)	44.02
4	Dubuque (FY26)	43.74
3	Iowa City (FY26)	38.59
2	Ames (FY26)	37.77
1	Council Bluffs (FY26)	37.13
	Average w/o Dubuque	41.49



Dubuque's water is some of the best in the world! The highest rate (Des Moines (FY26)) is 5% higher than Dubuque's rate, and the average is (5)% lower than Dubuque.

Sanitary Sewer Rate Comparison for Eleven Largest Iowa Cities

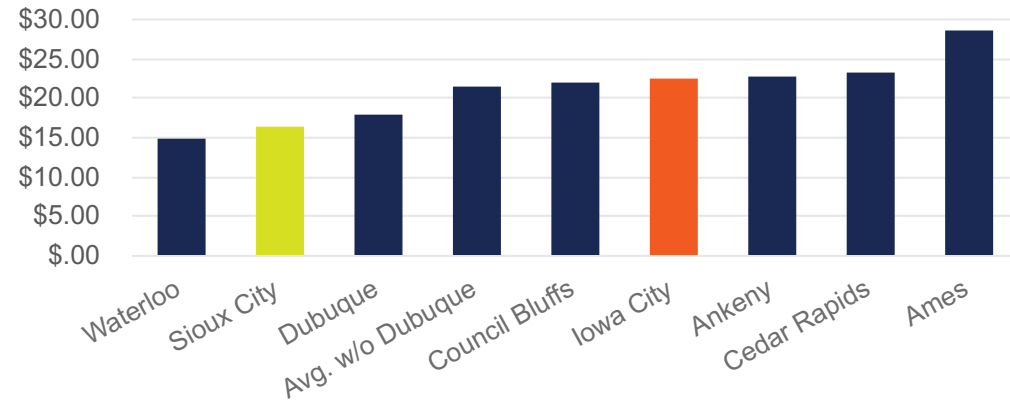
Rank	City	Sanitary Sewer Rate (Based on 6,000 Gallons/month)
11	Des Moines (FY26)	63.70
10	Davenport (FY26)	62.29
9	Ankeny (FY26)	60.37
8	Dubuque (FY26)	59.73
7	Sioux City (FY26)	57.00
6	Cedar Rapids (FY26)	45.54
5	Ames (FY26)	41.91
4	West Des Moines (FY26)	41.87
3	Waterloo (FY26)	39.97
2	Iowa City (FY26)	38.71
1	Council Bluffs (FY26)	37.28
	Average w/o Dubuque	48.86



The highest rate (Des Moines (FY26)) is 7% higher than Dubuque's rate, and the average is 18% lower than Dubuque.

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

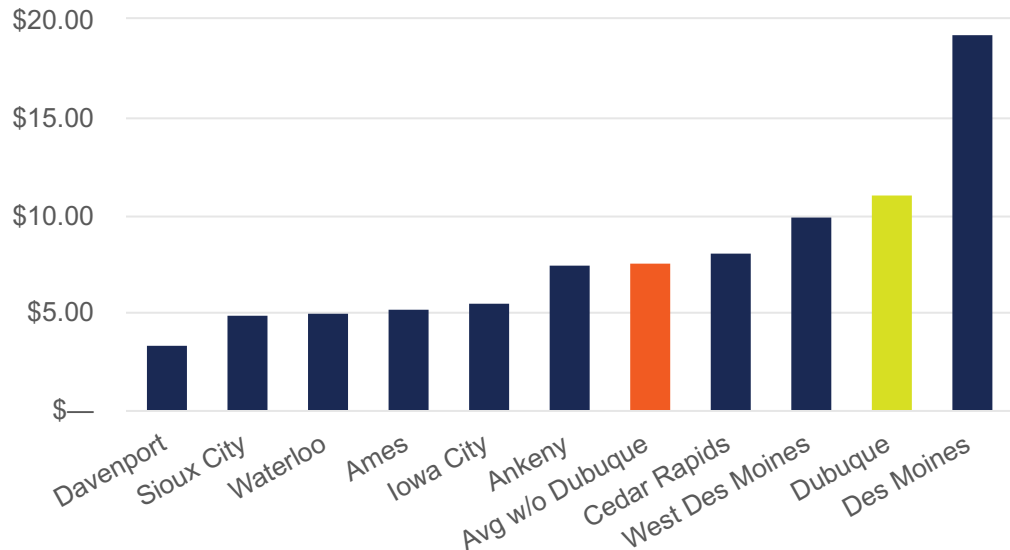
Rank	City	Solid Waste Monthly Rate
8	Ames (FY26)	\$ 28.80
7	Cedar Rapids (FY26)	\$ 23.32
6	Ankeny (FY26)	\$ 22.82
5	Iowa City (FY26)	\$ 22.50
4	Council Bluffs (FY26)	\$ 22.00
3	Dubuque (FY26)	\$ 18.11
2	Sioux City (FY26)	\$ 16.50
1	Waterloo (FY26)	\$ 15.00
	Average w/o Dubuque	\$ 21.56



The highest rate (Ames (FY26)) is 59% higher than Dubuque's rate, and the average is (2)% lower than Dubuque.

Stormwater Rate Comparison for the Largest Iowa Cities with Stormwater Fees

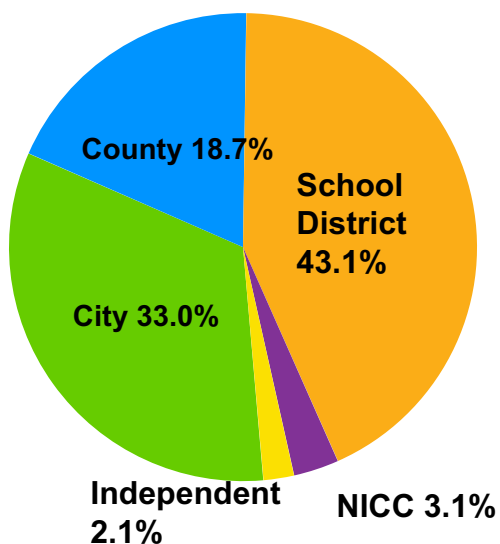
Rank	City	Stormwater Rate
10	Des Moines (FY26)	\$ 19.29
9	Dubuque (FY26)	\$ 11.03
8	West Des Moines (FY26)	\$ 9.90
7	Cedar Rapids (FY26)	\$ 8.08
6	Ankeny (FY26)	\$ 7.50
5	Iowa City (FY26)	\$ 5.50
4	Ames (FY26)	\$ 5.20
3	Waterloo (FY26)	\$ 5.00
2	Sioux City (FY26)	\$ 4.88
1	Davenport (FY26)	\$ 3.35
	Average w/o Dubuque	\$ 7.63



The highest rate (Des Moines (FY26)) is 75% higher than Dubuque's rate, and the average is 31% lower than Dubuque.

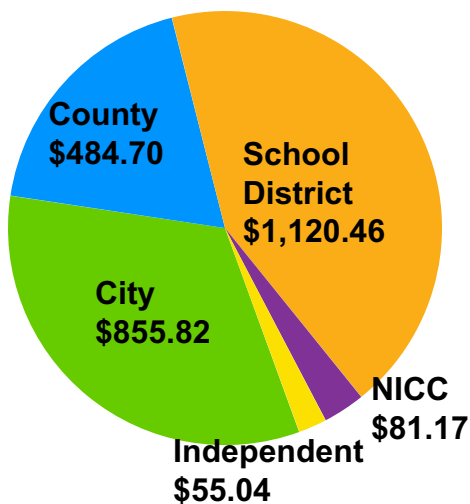
PROPERTY TAXES

How Your Property Tax Rate is Split
FY 2025 Consolidated Rate of 30.1238



Taxing Body	FY 2025
City	32.95 %
County	18.66 %
School District	43.14 %
NICC	3.13 %
Independent	2.12 %
	100 %

How Your Property Tax Payment is Split
FY 2025



Calculating City Property Tax		
Assessed Value	\$	196,507.70
Rollback	x	0.463428
Taxable value	\$	91,067.17
City Tax rate/\$1,000	x	30.1238
Gross Prop. Tax	\$	2,743.29
Homestead Credit	\$	146.10
Net Property Tax	\$	2,597.19

*The chart to the left is based upon an average home assessment of 196,508. 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 2026 RECOMMENDED BUDGET
CITY PROPERTY TAX RATE AND TAX LEVY**

TAX LEVY		Non-Debt Levy	Debt Levy	Total Tax Levy/ Tax Rate
<u>Tax Levy</u>				
Total Tax Levy (Tax Asking including Debt)	FY 2024	\$ 26,318,378	\$ 304,738	\$ 26,623,116
Divided by Valuation Subject to Property Tax		\$ 2,684,506,784	\$ 3,126,185,690	
	Tax Rate	\$9.8038	\$0.0975	\$9.9013
<u>Tax Levy</u>				
Total Tax Levy (Tax Asking including Debt)	FY 2025	\$ 27,933,412	\$ 290,069	\$ 28,223,481
Divided by Valuation Subject to Property Tax		\$ 2,837,887,310	\$ 3,480,398,093	
For All Levies Including Debt Service	Tax Rate	\$9.8430	\$0.0833	\$9.9263
Tax Rate = Net Requirement	FY 2026	\$ 29,576,046	\$ 285,870	\$ 29,861,916
Divided by Valuation Subject to Property Tax		\$ 2,962,580,907	\$ 3,550,421,468	
Tax Rate in Dollars per \$1,000	Tax Rate	\$9.9833	\$0.0805	\$10.0638

TAX LEVY FUNDS	BUDGET Rate in Dollars/\$1,000	FY 2024 Amount Levied	BUDGET Rate in Dollars/\$1,000	FY 2025 Amount Levied	BUDGET Rate in \$1,000	FY 2026 Amount Levied
General Fund	\$ 3.3123	\$ 8,891,851	\$ 3.0047	\$ 8,526,884	\$ 4.0696	\$12,056,483
Transit Fund	0.5767	1682830	0.6912	2,095,776	0.6526	1,933,430
Debt Service Fund	0.0975	304738	0.0833	290,069	0.0805	285,870
Tort Liability Fund	0.2136	573461	0.5076	1,440,514	0.5232	1,549,924
Trust and Agency Fund	5.6510	15170236	5.6396	15,870,238	5.3905	15,969,639
TOTAL	\$ 9.8511	\$26,623,116	\$ 9.9264	\$28,223,481	\$ 10.7164	\$31,795,346

City Property Tax Rate Comparison for Eleven Largest Iowa Cities

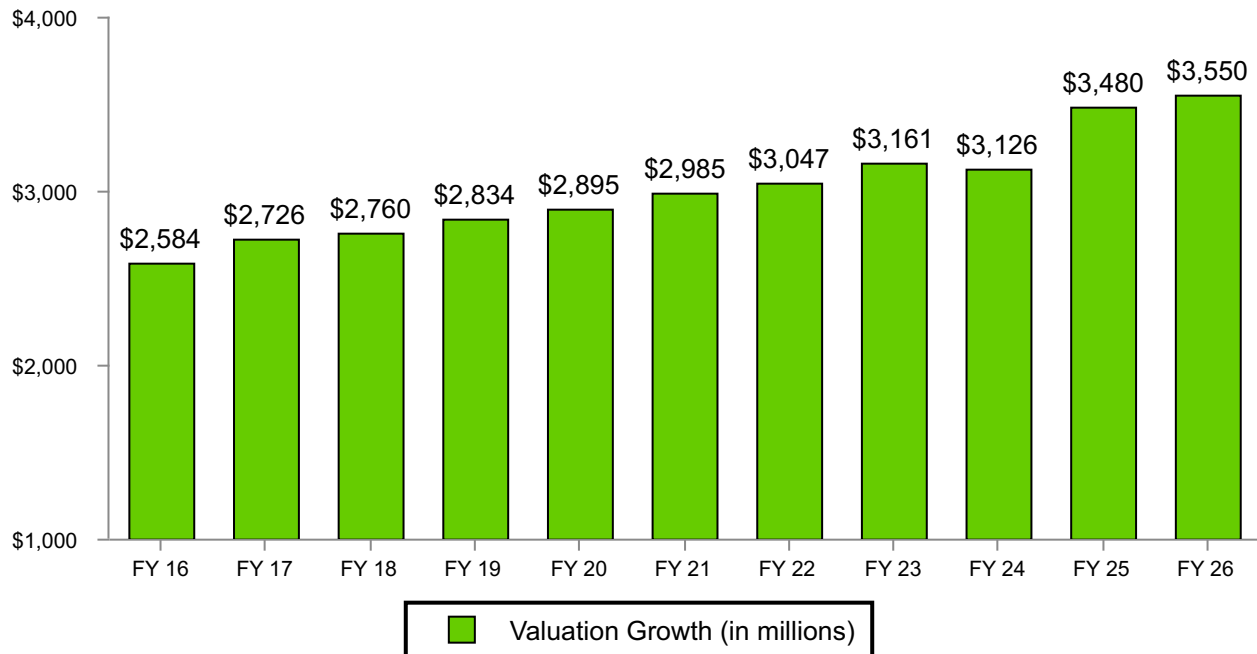
Rank	City	Tax Rate
11	Waterloo (FY26)	\$ 21.79
10	Council Bluffs (FY26)	\$ 17.69
9	Sioux City (FY26)	\$ 17.66
8	Des Moines (FY26)*	\$ 17.56
7	Cedar Rapids (FY26)	\$ 16.66
6	Davenport (FY26)	\$ 16.61
5	Iowa City (FY26)	\$ 15.63
4	West Des Moines (FY26)*	\$ 11.75
3	Ankeny (FY25)*	\$ 10.53
2	Ames (FY26)	\$ 10.25
1	Dubuque (FY26)	\$ 10.06
	AVERAGE w/o Dubuque	\$ 15.61

Dubuque has the LOWEST property tax rate as compared to the eleven largest cities in the state. The highest rate (Waterloo (FY26)) is 116.54% higher than Dubuque's rate, and the average is 55.15% higher than Dubuque. Dubuque's adopted FY 2026 property tax is \$10.06 (increase of 1.38% from FY 2025)

*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 2026 budget is based upon a 2.01% decrease (\$70,023,375) to the taxable debt valuation for the City. Without Tax Increment Financing there is a 4.39% increase in the taxable valuation for all other levies (General Fund property tax levy). The total taxable debt valuation of \$3,550,421,468 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	\$ 2,066,506,326	58.20 %	2.77 %
Ag Land & building	3,458,250	0.10 %	1.10 %
Commercial property	1,284,555,835	36.18 %	1.84 %
Industrial property	155,382,134	4.38 %	2.41 %
Railroad bridge	4,642,387	0.13 %	0.26 %
Other	570,764	0.02 %	0.29 %
Utilities	69,623,692	1.96 %	(0.54)%
Less: Veterans credit	(30,859,670)	(0.87)%	65.29 %
Ag Land & building	(3,458,250)	(0.10)%	1.10 %
Total	\$ 3,550,421,468	100 %	2.01 %
Tax Increment Financing (TIF)	(\$587,840,561)		(8.51)%
Taxable Levy	\$ 2,962,580,907		4.39 %

Utilities - Excise Tax

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

Rollback

The growth in the valuation for the City of Dubuque continues to be impacted by the State of Iowa rollback adjustment. The State adjusts taxable valuations based upon a formula using the growth of the value of agricultural land. In the late 1980's the rollback was 80.6%, meaning only 80.6% of the value was taxable. For FY 2024 the State issued rollback for residential property is 46.34%.

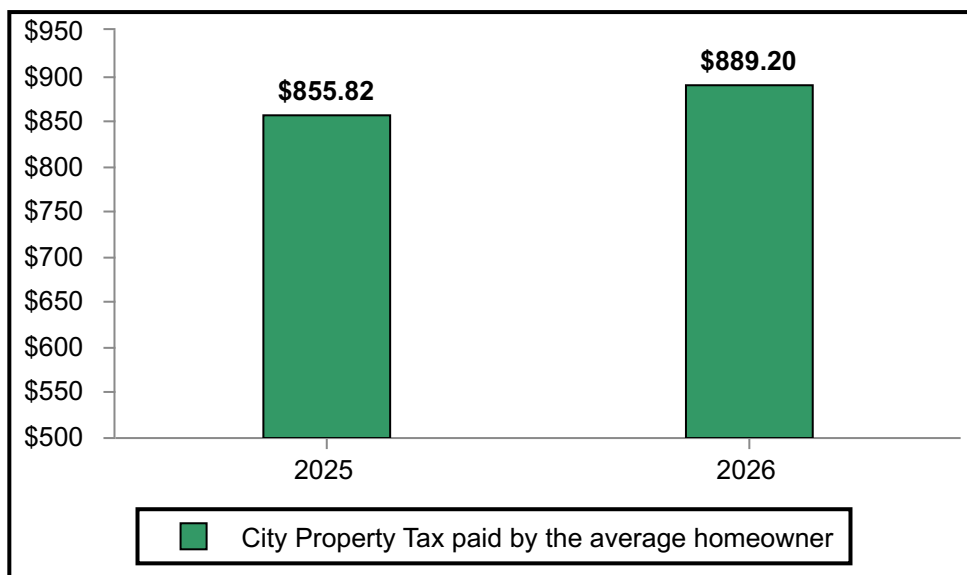
Comparison for Eleven Largest Iowa Cities
Taxable Value per Capita

Rank	City	Taxes Per Capita	Tax Rate	2020 Census Population	Taxable Value With Gas & Electric
11	West Des Moines	\$ 1,369.26	\$ 11.7500	68,723	8,008,456,794
10	Council Bluffs	\$ 1,070.30	\$ 17.6928	62,799	3,798,941,941
8	Cedar Rapids	\$ 1,033.25	\$ 16.6562	137,710	8,542,691,980
9	Waterloo	\$ 975.19	\$ 21.7916	67,314	3,012,359,619
7	Iowa City	\$ 965.09	\$ 15.6331	74,828	4,619,428,123
6	Ankeny	\$ 938.68	\$ 10.5296	67,887	6,051,862,725
5	Davenport	\$ 922.25	\$ 16.6067	101,724	5,649,193,758
4	Des Moines	\$ 885.12	\$ 17.5600	214,133	10,793,516,550
3	Sioux City	\$ 858.14	\$ 17.6615	85,797	4,168,738,612
2	Dubuque	\$ 599.41	\$ 10.0637	59,667	3,553,879,718
1	Ames	\$ 568.65	\$ 10.2545	66,427	3,683,666,474
	AVERAGE w/o Dubuque	\$ 958.59	\$ 15.61	94,734	5,832,885,658

Dubuque is the SECOND LOWEST taxes per capita as compared to the eleven largest cities in the state. The highest (West Des Moines) is 128.43% higher than Dubuque's taxes per capita, and the average is 68.57% higher than Dubuque.

IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL - HOMESTEAD CREDIT ONLY



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	\$903.97
Homestead Tax Credit	\$(48.14)
Net Fiscal Year 2025 City Property Tax	\$855.82

Fiscal Year 2026

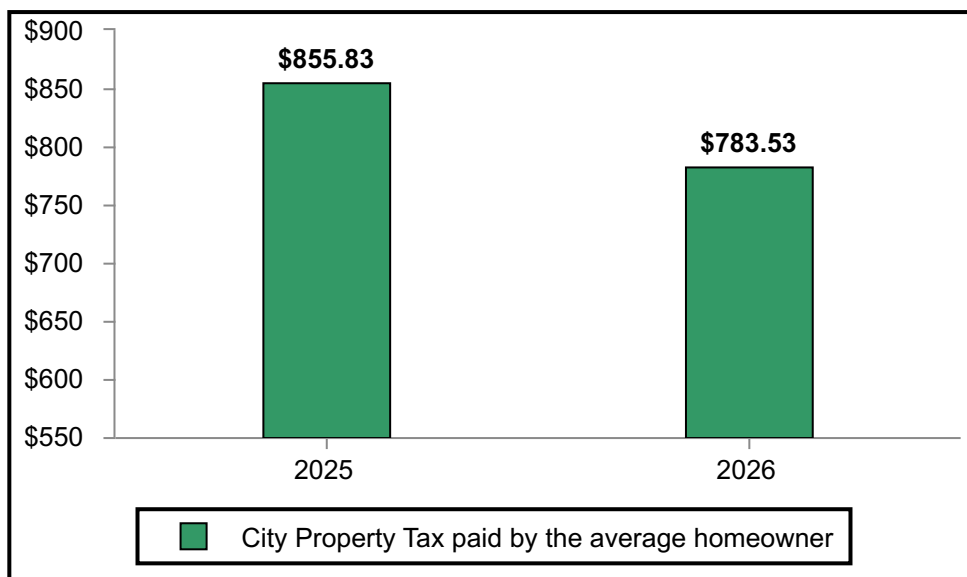
January 1, 2024 Valuation	\$196,508
Revaluation	— %
Assessed Value	\$196,508
Less Rollback Factor	0.474316
Fiscal Year 2026 Taxable Value	\$93,207
Fiscal Year 2026 City Tax Rate	\$10.06372
Fiscal Year 2026 City Property Tax	\$938.01
Homestead Tax Credit	\$(48.81)
Net Fiscal Year 2026 City Property Tax	\$889.20

Dollar Increase in Property Tax

\$33.38

IMPACT OF BUDGET ON CLASS OF PROPERTY

RESIDENTIAL - HOMESTEAD EXEMPTION 65+ AND MILITARY EXEMPTION



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
Homestead 65+ Exemption	\$(3,250)
Military Exemption	\$(4,000)
Taxable Value	\$83,817
Fiscal Year 2025 City Tax Rate	\$9.92638
Fiscal Year 2025 City Property Tax	\$903.97
Homestead Tax Credit	\$(48.14)
Net Fiscal Year 2025 City Property Tax	\$855.83

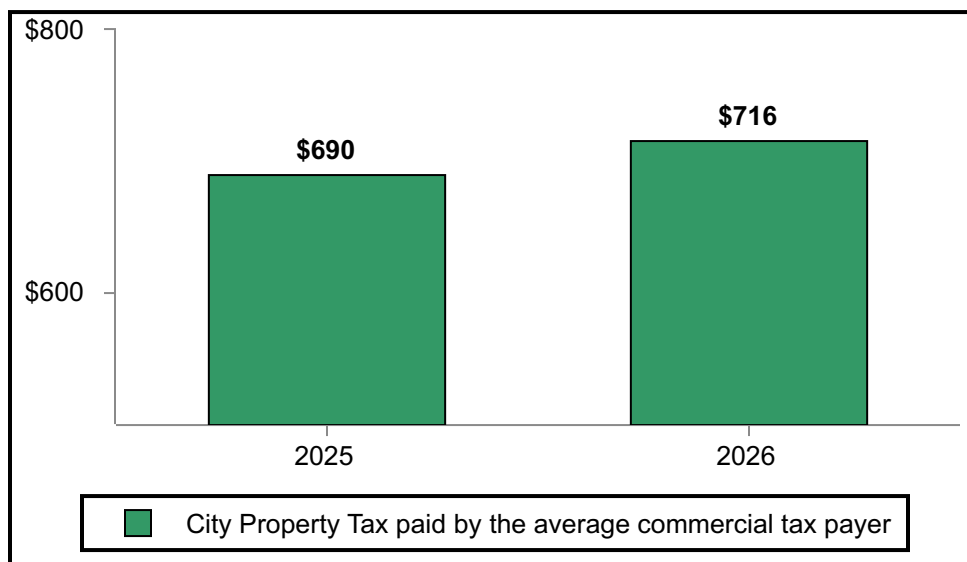
Fiscal Year 2026

January 1, 2024 Valuation	\$196,508
Revaluation	— %
Assessed Value	\$196,508
Less Rollback Factor	0.474316
Fiscal Year 2026 Taxable Value	\$93,207
Homestead 65+ Exemption	\$(6,500)
Military Exemption	\$(4,000)
Taxable Value	\$82,707
Fiscal Year 2026 City Tax Rate	\$10.06372
Fiscal Year 2026 City Property Tax	\$832.34
Homestead Tax Credit	\$(48.81)
Net Fiscal Year 2026 City Property Tax	\$783.53

Dollar Decrease in Property Tax	\$(72.30)

IMPACT OF BUDGET ON COMMERCIAL PROPERTY - \$150,000

(648 Properties \$150,000 and Below)



Fiscal Year 2025

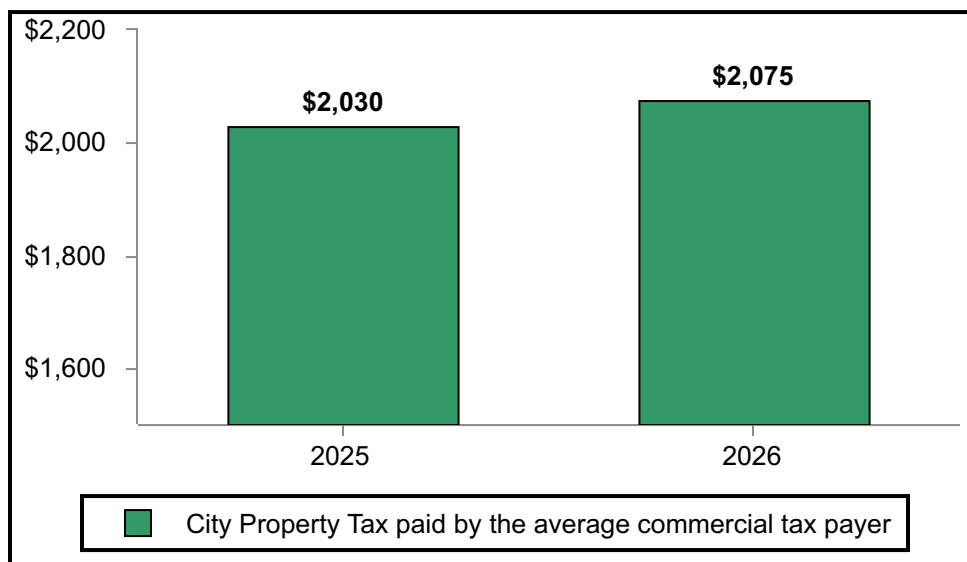
January 1, 2023 Valuation	\$120,000
Revaluation	25 %
First Tier Rollback	\$150,000
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.46343
Fiscal Year 2025 First Tier Taxable Value	\$69,515
Second Tier Rollback	\$0
Less Rollback Factor	\$0.9000
Fiscal Year 2025 Second Tier Taxable Value	\$0
Fiscal Year 2025 Total Taxable Value	\$69,515
Fiscal Year 2025 City Tax Rate	\$9.92638
Fiscal Year 2025 City Property Tax	\$690.02
Dollar Increase in Property Tax	\$40.69

Fiscal Year 2026

January 1, 2024 Valuation	\$150,000
Revaluation	— %
Assessed Value	\$150,000
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.47432
Fiscal Year 2026 First Tier Taxable Value	\$71,148
Second Tier Rollback	\$0
Less Rollback Factor	0.9000
Fiscal Year 2026 Second Tier Taxable Value	\$0
Fiscal Year 2026 Total Taxable Value	\$71,148
Fiscal Year 2026 City Tax Rate	\$10.06372
Fiscal Year 2026 City Property Tax	\$716.00
Dollar Increase in Property Tax	\$25.98

IMPACT OF BUDGET ON COMMERCIAL PROPERTY - \$300,000

(265 Properties \$150,001-\$300,000)



Fiscal Year 2025

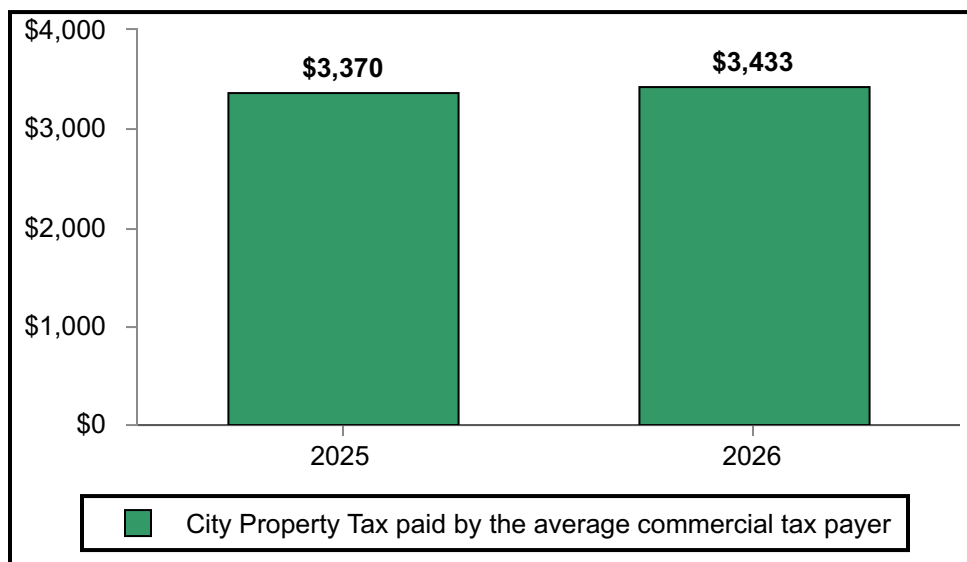
January 1, 2023 Valuation	\$240,000
Equalization Order	25 %
Assessed Value	\$300,000
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.46343
Fiscal Year 2025 First Tier Taxable Value	\$69,515
Second Tier Rollback	\$150,000
Less Rollback Factor	\$0.9000
Fiscal Year 2025 Second Tier Taxable Value	\$135,000
Fiscal Year 2025 Total Taxable Value	\$204,515
Fiscal Year 2025 City Tax Rate	\$9.92638
Fiscal Year 2025 City Property Tax	\$2,030.08
Dollar Increase in Property Tax	\$416.41

Fiscal Year 2026

January 1, 2024 Valuation	\$300,000
Revaluation	— %
Assessed Value	\$300,000
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.47432
Fiscal Year 2026 First Tier Taxable Value	\$71,148
Second Tier Rollback	\$150,000
Less Rollback Factor	0.9000
Fiscal Year 2026 Second Tier Taxable Value	\$135,000
Fiscal Year 2026 Total Taxable Value	\$206,148
Fiscal Year 2026 City Tax Rate	\$10.06372
Fiscal Year 2026 City Property Tax	\$2,074.61
Dollar Increase in Property Tax	\$44.53

IMPACT OF BUDGET ON COMMERCIAL PROPERTY - \$450,000

(149 Properties \$301,000-\$450,000)



Fiscal Year 2025

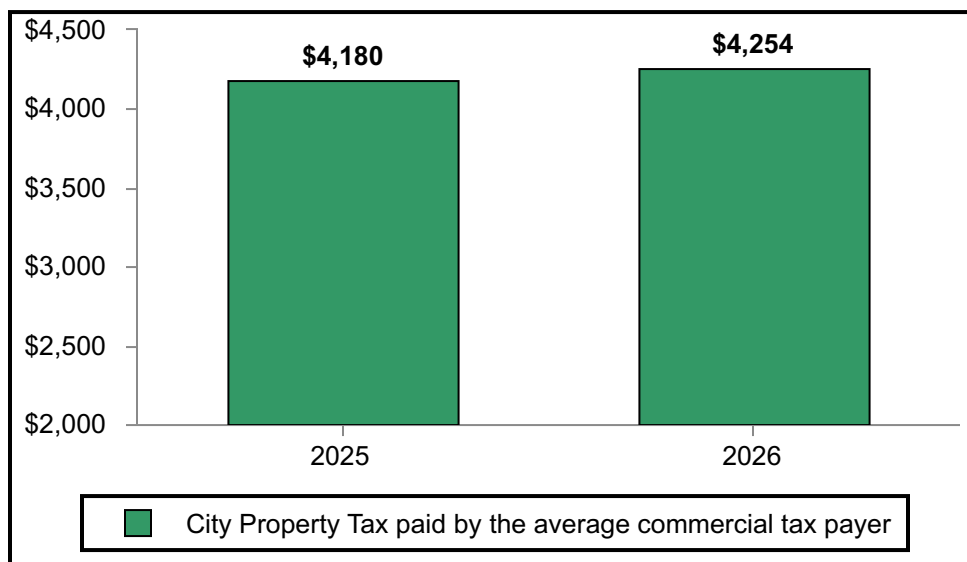
January 1, 2023 Valuation	\$360,000
Revaluation	25 %
Assessed Value	\$450,000
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.46343
Fiscal Year 2025 First Tier Taxable Value	\$69,515
Second Tier Rollback	\$300,000
Less Rollback Factor	0.9000
Fiscal Year 2025 Second Tier Taxable Value	\$270,000
Fiscal Year 2025 Total Taxable Value	\$339,515
Fiscal Year 2025 City Tax Rate	\$9.92638
Fiscal Year 2025 City Property Tax	\$3,370.14
Dollar Increase in Property Tax	\$687.12

Fiscal Year 2026

January 1, 2024 Valuation	\$450,000
Revaluation	— %
Assessed Value	\$450,000
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.47432
Fiscal Year 2026 First Tier Taxable Value	\$71,148
Second Tier Rollback	\$300,000
Less Rollback Factor	0.9000
Fiscal Year 2026 Second Tier Taxable Value	\$270,000
Fiscal Year 2026 Total Taxable Value	\$341,148
Fiscal Year 2026 City Tax Rate	\$10.06372
Fiscal Year 2026 City Property Tax	\$3,433.21
Dollar Increase in Property Tax	\$63.07

IMPACT OF BUDGET ON COMMERCIAL PROPERTY - AVERAGE \$540,594

(66 Properties \$451,000 - \$540,594)



Fiscal Year 2025

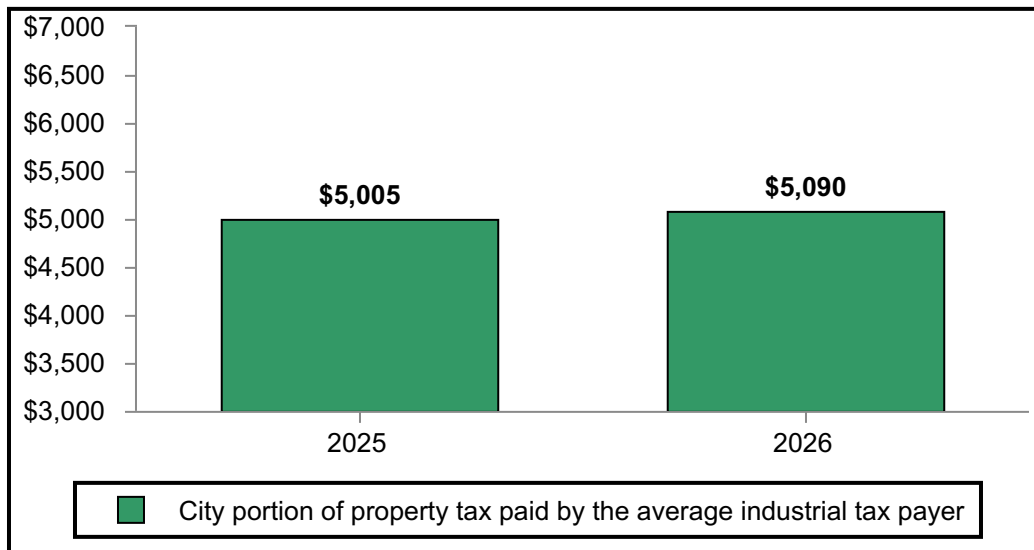
January 1, 2023 Valuation	\$432,475
Revaluation	25 %
Assessed Value	\$540,594
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.46343
Fiscal Year 2026 First Tier Taxable Value	\$69,515
Second Tier Rollback	\$390,594
Less Rollback Factor	0.9000
Fiscal Year 2025 Second Tier Taxable Value	\$351,535
Fiscal Year 2025 Total Taxable Value	\$421,050
Fiscal Year 2025 City Tax Rate	\$9.92638
Fiscal Year 2025 City Property Tax	\$4,179.50
Dollar Increase in Property Tax	\$1,119.16

Fiscal Year 2026

January 1, 2024 Valuation	\$540,594
Revaluation	— %
Assessed Value	\$540,594
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.47432
Fiscal Year 2026 First Tier Taxable Value	\$71,148
Second Tier Rollback	\$390,594
Less Rollback Factor	0.9000
Fiscal Year 2026 Second Tier Taxable Value	\$351,535
Fiscal Year 2026 Total Taxable Value	\$422,683
Fiscal Year 2026 City Tax Rate	\$10.06372
Fiscal Year 2026 City Property Tax	\$4,253.75
Dollar Increase in Property Tax	\$74.25

IMPACT OF BUDGET ON CLASS OF PROPERTY

INDUSTRIAL



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	\$5,004.60
Dollar Decrease in Property Tax	\$187.33
Percent Decrease in Property Tax	4.14%

Fiscal Year 2026

January 1, 2024 Valuation	\$632,952
Revaluation	— %
Assessed Value	\$632,952
First Tier Rollback	\$150,000
Less Residential Rollback Factor	0.47432
Fiscal Year 2026 First Tier Taxable Value	\$71,148
Second Tier Rollback	\$482,952
Less Rollback Factor	0.9000
Fiscal Year 2026 Second Tier Taxable Value	\$434,657
Fiscal Year 2026 Total Taxable Value	\$505,805
Fiscal Year 2026 City Tax Rate	\$10.06372
Fiscal Year 2026 City Property Tax	\$5,090.27
Dollar Decrease in Property Tax	\$85.67
Percent Decrease in Property Tax	1.71%

FISCAL YEAR 2026

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

There were 156 improvement level decision packages requested in Fiscal Year 2026, of which 57 were recommended for funding.

The recurring general fund expenditures total \$608,385 and will also impact future budget years. The non-recurring general fund expenditures total \$261,720. The remaining improvement packages adopted for funding from non-property tax support total \$422,257.

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
RECURRING DECISION PACKAGE COSTS			GENERAL FUND		
Airport	Convert two Part-time 1.5 FTE NA-44 Customer Service Representative positions to one full-time FTE 1.0 G-25C Administrative Support Professional position	R	\$ (458)		\$ (458)
Airport	Additional costs for general advertising; currently entire advertising budget is for the State of Iowa Service Grant	R	\$ 10,000		\$ 10,000
Airport	Purchase of an airfield deice brining system. This portion is costs savings. Also includes a non-recurring portion	R	\$ (6,500)		\$ (6,500)
City Attorney's Office	Creating Assistant Attorney I position (1.00 FTE, GE-37). Also includes a non-recurring portion of technology	R	\$ 131,484	\$ 101,322	\$ 30,162
City Manager's Office	Professional development for Employee Resource Groups, including speakers or conferences,	R	\$ 15,000	\$ 11,559	\$ 3,441
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	R	\$ 6,000	\$ 4,624	\$ 1,376
City Manager's Office	Upgrade Director of Statigic Partnerships from 0.75 FTE (GE-44) to 1.00 FTE (GE-44), This would be an incease of 0.25 FTE				
City Manager's Office	Combine two current positions--the Grant Analyst position (1.00 FTE, GE-27) and the ICMA Management Fellow position (1.00 FTE, GE-29)--into one new position, which would be the Management/Grant Analyst (1.00 FTE, GE-29). This would be a decrease of 1.00 FTE				
City Manager's Office	In total, this would be a net decrease of 0.75 FTE. In addition, the net cost is \$0				
City Manager's Office	Cost of new position structure: \$300,524 Less cost of old position structure: \$285,353 Less other CMO funding identified to fill the gap (education and travel/conferences): \$15,171	R	\$ —	\$ —	\$ —
Communications Office	ArcGIS Indoor Maps software to model indoor spaces. Software needed to begin projects, including an existing CIP	R	\$ 18,500	\$ 12,711	\$ 5,789
Communications Office	Addition of 1.00 FTE (GE-33) GIS Developer to the GIS (Geographic Information System) Office. Also has a non-recurring component for technology (computer, etc)	R	\$ 103,188	\$ 70,900	\$ 32,288
Communications Office	Addition of 1.00 FTE (GE-30) GIS Applications Specialist to the GIS (Geographic Information System) Office. Also has a non-recurring component for technology (computer, etc)	R	\$ 89,993	\$ 61,834	\$ 28,159
Communications Office	Subscription to ArcGIS Hub Premium software	R	\$ 8,000	\$ 5,497	\$ 2,503
Communications Office	Addition of a 1.00 FTE (GE-30) GIS Data Analyst to the GIS (Geographic Information System) Office	R	\$ 89,993	\$ 61,834	\$ 28,159

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Communications 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. Also includes a non recurring portion of \$5,000 for one time implementation fees	R	\$ 15,000		\$ 15,000
Communications 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. Also includes a non-recurring portion of \$7990 for implementation	R	\$ 16,650		\$ 16,650
Communications 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. Also contains a non-recurring portion for implementation costs	R	\$ 16,650		\$ 16,650
Community Impact	Establishes the first program in the Equitable Fine and Fee initiative by providing the resources to launch the Community Impact Service Program, will focus on utility billing fines and fees, allow customers to preform service in lieu of financial payment for utility bills	R	\$ 30,000		\$ 30,000
Community Impact	Increasing the City's funding for salary and benefits for the Community Impact Full-Time Administrative Assistant position (increase of 0.37 FTE). The position currently exists as a full time position (1.00 FTE, GE-25). This poistion was partially funded by a grant that is no longer available due to no fault of the City	R	\$ 26,497		\$ 26,497
Community Impact	Create a new part time AmeriCorps Program Supervisor position (0.75 FTE, GE-25). This position will work directly with other host site supervisors to help strengthen relationships with community partners to ensure proper compliance and support is provided to our members in relation to the AmeriCorps Grant.	R	\$ 39,166		\$ 39,166
Economic Development	Addition of an Economic Development Financial and Project Specialist 1.00 FTE GE-31. Includes a non-recurring portion for technology	R	86,215	64,661	21,554
Economic Development	Addition of an Economic Development Project Coordinator 1.00 FTE GE-30. Includes a non-recurring portion for technology	R	82,486		82,486
Economic Development	An increase in the 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	Purchase of additional printing costs for the Art on the River brochures and translation services. This includes translation from English to Spanish and Marshallese for both the brochures as well as the Otocast recordings with the intent to be more inclusive of Dubuque's diverse population	R	1,454		1,454
Emergency Communications	Remove two vacant part-time Dispatcher positions (0.47 FTE each for a total of 0.94 FTE, OE-15) and replace them with a full-time Dispatcher position (1.00 FTE, OE-15).	R	16,142	8,071	8,071

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Emergency Communications	Purchase a paid version of a program called Prepared Assist - Unlimited, which would include features like two way text for dispatchers, the ability to receive live video and pictures, and live auditor translation in 19 languages and texting translation in 140 languages. Includes recurring cost of \$25,350 and non-recurring cost of \$5,000 for one time implementation	R	25,350		25,350
Engineering	Implement Engineering personnel reclassification - Eliminate 1.46 FTE in PT Inflow and Infiltration Inspectors and replace with 1.00 FT Inflow and Infiltration (Stormwater Fund). Also Creation of a 0.73 FTE Sidewalk Inspector position (Tax Funds). This portion is for the creation of the Sidewalk Inspector.	R	52,575		52,575
Engineering	Funding to allow the Engineering Department to serve as a host site for an AmeriCorps member through the AmeriCorps program administered by the City of Dubuque. The Engineering department has hosted an AmeriCorps member in the past, but a dedicated budget has not existed for it	R	15,000		15,000
Engineering	Fund request from East Central Intergovernmental Association (ECIA) for an additional \$20,000 in local match funding for STREETS project. These matching planning funds are utilized to aid the engineering department with special projects and grants.	R	20,000		20,000
Finance	A bilingual, self-service payment kiosk providing residents with an around the clock bill payment solution. The kiosk can be installed indoors or outdoors. Also includes a non-recurring portion of \$40,000	R	8,000	8,000	—
Fire	Software for property preplanning to use for fire responses.	R	5,650		5,650
Fire	Data analytics software solution to analyze risk data to support risk reduction and risk management plans	R	20,000		20,000
Fire	Add a Firefighter position, 1.00 FTE, F-01 to reach appropriate staff levels for frontline fire suppression vehicles (two positions requested in FY26, this is request 1 of 2)	R	100,646		100,646
Fire	Add a Firefighter position, 1.00 FTE, F-01 to reach appropriate staff levels for frontline fire suppression vehicles (two positions requested in FY26, this is request 2 of 2)	R	100,646		100,646
Health	Microchip implantation program for animals brought to the Humane Society	R	5,000		5,000
Health	Low cost rabies vaccinations for low income pet owners	R	5,000		5,000
Health	2 staff to attend NEHA Conference	R	2,063		2,063
Health	1 employee to attend the Emergency Preparedness Summit	R	4,810		4,810
Health	1 employee to attend the IAEM (Intl Assoc of Emergency Managers) Conference	R	2,100		2,100
Housing	Increase financial assistance to ensure Community Solutions of Eastern Iowa (CSEI) is able to continue to staff and manage the Housing Hotline	R	35,000		35,000
Housing	1 employee to attend the AACE Conference.	R	2,000		2,000
Human Resources	Establish a Leadership Institute for City of Dubuque employees. A series of courses designed to build and strengthen skills necessary to perform at the highest levels of the City of Dubuque Universal Competencies and behave consistently with the City's values as set forth in the SPIRIT statement.	R	20,000	15,412	4,588
Human Resources	Increase the amount of annual funding available through the City's Tuition Reimbursement Program. This will allow for accepting new applicants into the program in FY 2026.	R	25,000	19,265	5,735

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Human Resources	Additional branding supplies and outreach giveaways for the City of Dubuque at recruitment fairs, job fairs, and other city-wide events to help promote career opportunities and the overall City of Dubuque brand.	R	1,000	771	229
Human Resources	Establish a conferences budget (enough for two conferences) for the Employee Relations Manager Positions. Currently no conference budget for that position.	R	5,000	3,853	1,147
Human Resources	Employment Specialist position from 0.75 FTE to 1.0 FTE	R	31,481	24,259	7,222
Human Resources	Funding to allow the Administrative Assistant position to attend the Office Dynamics International conference each year	R	2,000	1,541	459
Information Services	Purchase of 100 licenses of Microsoft Copilot to enhance productivity	R	36,000		36,000
Information Services	Hire an additional User Technology Specialist 1.0 FTE. Also includes a non-recurring portion for technology	R	85,494		85,494
Information Services	To provide ongoing training annually for help desk and user technology specialist staff at the Tyler Conference, Neogov HRIS conference and local training conferences.	R	13,000		13,000
Information Services	To provide ongoing training for two Senior Network/System Administrators and Chief Information Technology Security Officer	R	21,000		21,000
Information Services	Purchase compact rapid deployable system (CRD system), which delivers cellular and high speed internet anywhere communications are needed. Also includes a non-recurring portion for initial purchase	R	3,000		3,000
Library	Replace the 0.5 FTE NA-38 intern position with a 0.5 FTE G-25 Library Assistant to be added to the Information Technology activity to support increased usage of the Maker Space	R	5,587		5,587
Library	Replace 1.0 FTE G-30 Library Aide-Adult Services to 1.0 FTE G-32 Librarian I	R	10,416		10,416
Library	Replace 1.0 FTE G-30 Library Aide-Youth Services to 1.0 FTE G-32 Librarian I	R	10,416		10,416
Library	Replace 1.0 FTE G-30 Library Aide-Teen Services to 1.0 FTE G-32 Librarian I	R	10,416		10,416
Multicultural Family Center	Create a new part-time Teen Night Specialist position at the Multicultural Family Center (0.75 FTE, NA-25). This position will provide support to the teen program and is critical to ensuring a structured, engaging, and secure environment for the growing number of teens participating in these popular evening programs.	R	40,197		40,197
Parks	Addition of 1.00 FTE Full Time Maintenance Technician (GD-06) for the Bee Branch Greenway, which would be partially offset by the elimination of 0.11 FTE Temporary Groundskeeper position (NA-12) and elimination of 0.50 FTE Temporary Landscape Crew position (NA-12). Contains parts in the Stormwater Fund as well	R	(20,490)		(20,490)
Parks	Addition of 1.00 FTE Full Time Forestry Technician (GD-06), which is offset by eliminating a 0.50 FTE Temporary Forestry Laborer Position (GD-06)	R	43,638		43,638
Parks	Addition of 1.0 FTE GD-06 Parks Maintenance position, which would be partially offset by the elimination of 0.96 FTE Temporary Parks Groundskeeper position	R	42,791		42,791
Parks	Addition of 1510 hours 0.72 FTE for Temporary Park Rangers during the park season	R	38,233		38,233
Parks	Funding to send Park Division Forestry staff to an out of town conference	R	1,731		1,731

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Police	Costs to send 1/3 of each ERG to conferences annually.	R	20,000		20,000
Police	Recurring subscription cost of virtual driving training software	R	5,400		5,400
Police	Upgrade of 7 gas only cars to hybrid cars	R	52,668		52,668
Planning	Zoning Enforcement Officer to attend the Iowa Association of Code Enforcement Officials (lowACE) Conference Annually.	R	800	548	252
Planning	Funds for an additional planner position to attend the National American Planning Association Conference (APA).	R	3,000	2,057	943
Planning	This improvement package request is to increase fees for multiple Planning and Zoning Applications by 2% to accurately reflect the cost of service after deep analysis of current costs. These changes will create an additional \$1,533 in revenue each year. This improvement package furthers the City Council goal of Financially Responsible, High-Performance City Organization: Sustainable, Equitable, and Effective Service Delivery.	R	—	1,533	(1,533)
Public Works	Centralize and expand camera/Automatic Vehicle Location (AVL) capabilities to the entire city-wide fleet. AVL systems allow for real-time GPS tracking of all fleet vehicles, providing complete visibility over vehicle locations, routes, and status. This enables fleet managers to optimize route planning, reduce fuel consumption, and improve delivery times. The cost of this package is in the garage fund, with cost savings in the general fund, road use tax fund, sanitary sewer fund, and stormwater fund	R	(4,080)		(4,080)
Public Works	Purchase single point operation point monitoring. These devices 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 arise and also allows for remote monitoring resulting in a decrease in overtime costs for certain operations as it relates to security of job sites and other operations	R	(2,250)		(2,250)
Public Works	This improvement package would provide funding to recognize Public Works employees, such as City SWAG, additional leave time, etc.	R	1,249		1,249
Public Works	Increase the number of uniform shirts (short sleeve and long sleeve) from three (3) to six (6) annually and add funding for two (2) stocking caps per employee.	R	961		961
Public Works	Centralize and expand camera/Automatic Vehicle Location (AVL) capabilities to the entire city-wide fleet. AVL systems allow for real-time GPS tracking of all fleet vehicles, providing complete visibility over vehicle locations, routes, and status. This enables fleet managers to optimize route planning, reduce fuel consumption, and improve delivery times. The cost of this package is in the garage fund, with cost savings in the general fund, road use tax fund, sanitary sewer fund, and stormwater fund	R	(23,160)		(23,160)
Public Works	Purchase single point operation point monitoring. These devices 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 arise and also allows for remote monitoring resulting in a decrease in overtime costs for certain operations as it relates to security of job sites and other operations	R	7,605		7,605
Public Works	Increase the number of uniform shirts (short sleeve and long sleeve) from three (3) to six (6) annually and add funding for two (2) stocking caps per employee.	R	3,512		3,512

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Public Works	Add two full-time Utility Worker Positions (2.00 FTE, GD-05). These positions would provide flagger safety to street and sewer maintenance operations. y hiring 2.00 FTEs, this would allow the city to take on more hauling, and the Port of Dubuque parking lots internally, instead of outsourcing.	R	113,630		113,630
Public Works	This improvement package would purchase vehicle safety kits (first aid, thermal blankets, sunscreen, etc) for each vehicle in the Public Works fleet.	N	6,600		6,600
Public Works	Centralize and expand camera/Automatic Vehicle Location (AVL) capabilities to the entire city-wide fleet. AVL systems allow for real-time GPS tracking of all fleet vehicles, providing complete visibility over vehicle locations, routes, and status. This enables fleet managers to optimize route planning, reduce fuel consumption, and improve delivery times. The cost of this package is in the garage fund, with cost savings in the general fund, road use tax fund, sanitary sewer fund, and stormwater fund	R	125,000		125,000
Public Works	Increase the tool allowance for each Fleet Maintenance Technician. The fleet operations assessment recommends the best practice is to provide a \$750 annual tool allowance for mechanics required to provide and keep their own tools at work.	R	4,500		4,500
Public Works	Funding for the purchase of steel toe boots for Fleet Maintenance staff, increasing safety. The fleet operations assessment recommends providing an annual boot allowance for mechanics' safety. With this shoe allowance, a policy on shoe specifications will be developed utilizing partnerships with private and other public entities' requirements.	R	880		880
Public Works	Increase the number of uniform shirts (short sleeve and long sleeve) from three (3) to six (6) annually and add funding for two (2) stocking caps per employee.	R	287		287
Public Works	Extend the asphalt overlay program from 8 miles to 10 miles.	R	256,170	20,000	236,170
Recreation	\$700 increase in education funding for two supervisor level positions and the addition of \$2,200 in education funding for the new Business Development Manager position	R	3,600		3,600
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	Option 1 of 2 for Four Mounds Summer Camp: Permanent funding to continue to support the Four Mounds Adventure Day Camp--CDBG funding is no longer available. Option 2 of 2 is in the non-recurring section.	R	57,000		57,000
Recreation	Increases of \$1 in golf fees and cart rentals	R		48,000	(48,000)
Recreation	Increase the Golf Pro Position from 0.94 FTE to 1.00 FTE. The current Part Time position already has Health Care and Life Insurance as the position was contracted. This requests changes the position to be a normal City Employee	R	4,278		4,278
Transportation Services - Transit	Funding to create a new part-time Bus Attendant Position (0.50 FTE, GE-23A). This position is needed due to safety concerns with student on the afternoon buses. Student ridership continues to increase, which also results in increases in safety concerns and distractions for driver.	R	25,484		25,484
TOTAL GENERAL FUND RECURRING PACKAGES			2,315,544	548,252	1,767,292

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
NON-RECURRING DECISION PACKAGE COSTS			GENERAL FUND		
Airport	Purchase of 4 column lifts to provide a safe lifting environment when repairing large snow removal equipment/ vehicles.	N	59,950		59,950
Airport	Purchase of an airfield deice brining system. This portion is for initial purchase of system	N	11,330		11,330
Airport	Purchase of a second terminal belt loader.	N	28,000		28,000
City Attorney's Office	Creating Assistant Attorney 1 position. 1.0 FTE. This is the technology portion	N	5,590	4,308	1,282
City Manager's Office	Funding to update the 2011 Urban Forestry Evaluation	N	37,500	28,898	8,603
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. If improvement package for permanent Climate Action Coordinator Position is not funded, then this package is not needed as there will not be capacity to implement	N	26,450	20,382	6,068
City Manager's Office	Make the Climate Action Coordinator position permanent or extend position for one more year, which is currently limited term and set to expire at the end of FY25. This reflected non-recurring funding to help offset the cost in FY26 (\$12,000 through a grant, and \$48,911 in FY25 carryovers related to vacancy savings from the time period that the position was not filled).	N	46,148	38,315	7,833
Communications Office	Addition of 1.00 FTE (GE-33) GIS Developer to the GIS (Geographic Information System) Office. This is non-recurring technology (computer, etc)	N	5,308	3,647	1,661
Communications Office	Addition of 1.00 FTE (GE-30) GIS Applications Specialist to the GIS (Geographic Information System) Office. This is non-recurring technology (computer, etc)	N	5,308	3,647	1,661
Communications Office	Addition of a 1.00 FTE (GE-30) GIS Data Analyst to the GIS (Geographic Information System) Office. This is non-recurring technology (computer, etc)	N	5,308	3,647	1,661
Communications Office	Office space remodeling to accommodate new GIS (Geographic Information System) Office positions requested	N	25,000	17,178	7,823
Communications Office	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. This is non-recurring implementation fees	N	5,000		5,000
Communications 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. This is non-recurring portion for implementation	N	7,990		7,990
Communications 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. This is one time implementation costs	N	7,990		7,990
Community Impact	Four public computers to enhance the Office of Community Impact's ability to connect residents with critical resources.	N	10,600		10,600

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Conference Center	The addition of 10 cameras in the public areas of the Grand River Center. No security cameras are in the public space, entrances or exits. This project includes cameras, cabling and installation.	N	50,000		50,000
Economic Development	Addition of an Economic Development Financial and Project Specialist 1.00 FTE GE-31. This is non-recurring portion for technology	N	4,590	3,443	1,148
Economic Development	Addition of an Economic Development Project Coordinator 1.00 FTE GE-30. This is non-recurring portion for technology	N	4,590		4,590
Emergency Communications	Purchase a paid version of a program called Prepared Assist - Unlimited, which would include features like two way text for dispatchers, the ability to received live video and pictures, and live auditor translation in 19 languages and texting translation in 140 languages. This portion is non-recurring cost of \$5,000 for one time implementation	N	5,000		5,000
Emergency Communications	Purchase a laptop, mouse, and backpack for Public Safety dispatchers to use for required courses/certifications that are now offered online and require a quiet space/location	N	2,500		2,500
Engineering	Upgrade an existing smaller 2 Wheel Drive truck (unit 911) to a full size 4 Wheel Drive pickup truck. The current smaller truck struggles to get around with poor or wet project site conditions and not safe when trying to navigate snow-packed roads for sidewalk inspections in the winter on Dubuque's hills and side streets.	N	19,000		19,000
Finance	A bilingual, self-service payment kiosk providing residents with an around the clock bill payment solution. The kiosk can be installed indoors or outdoors. This is the one time portion for implementation cost	N	40,000	40,000	—
Fire	Funding to accommodate the Center for Public Safety Excellence (CPSE) site visit. Includes lodging/ accommodations, flight, per diem, transportation, and other minor costs associated with the site visit.	N	9,800		9,800
Health Services	Hire a company to wrap the Animal Control truck with graphics/design to make the truck more vibrant and welcoming.	N	2,500		2,500
Housing	Purchase of a computer kiosk and scanner at the Federal Building for Inspection & Construction Services for residents to submit permit applications online	N	5,400		5,400
Housing	Switch to laptop computers with docking stations as opposed to desktop computers for inspectors.	N	2,000		2,000
Human Resources	The purchase of City of Dubuque shirts. The shirts consist of polos and long sleeve shirts with an embroidered "City of Dubuque Masterpiece on the Mississippi" logo and the text "Human Resources Department."	N	875	674	201
Human Resources	Provide Crucial Conversations training (including lunch) to all City Staff — Option 1A is being requested, but see other options below, which reduce costs by training staff over multiple fiscal years and cutting lunch costs. Option 3C is recommended.	N	25,488	19,641	5,847
Information Services	Hire an additional User Technology Specialist 1.0 FTE. Technology for the position. This is the technology portion	N	2,900		2,900
Information Services	Purchase of a fluke optical time domain reflectometer (OTDR) tester. An OTDR tester is necessary for analyzing fiber optic cable performance from end to end by testing components along the cable, including connection points, bends, and splices. The device would also indicate strength of the signal to distance intended.	N	29,000		29,000

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Tax Impact
Information Services	Provide for secure storage for the new offices at the Chavenelle site. The existing site has little to no storage included.	N	10,000		10,000
Information Services	Purchase compact rapid deployable system (CRD system), which delivers cellular and high speed internet anywhere communications are needed. This is the portion for initial purchase	N	34,997		34,997
Office of Equity and Human Rights	Purchase a bus wrap and implement a social media campaign to advertise the existence of this department.	N	5,875		5,875
Office of Equity and Human Rights	Implement a new program called "Bridge Building for a New Dubuque"	N	8,750		8,750
Parks	Installation of network switches and additional equipment at Veterans Memorial Park and the Eagle Point Park tollbooth.	N	25,000		25,000
Parks	Equipment trailer for the Park Division. This trailer will be used to transport the Park Division's mini excavator. Currently the Park Division has to borrow a trailer from the Public Works Department when it is available to transport the mini excavator.	N	24,000		24,000
Planning Services	The purchase of bike gear to be distributed to youth through the Dubuque Safe Routes to School committee. This is a partnership between the City of Dubuque, Dubuque Community School District, Dubuque Metropolitan Area Transportation Study (DMATS), the Bike Coop, and the Iowa Safe Routes to School program	N	563	386	177
Planning Services	Sending the Assistant Planner to Leadership Dubuque.	N	1,525	1,046	479
Planning Services	Sending the Planning Technician to Dale Carnegie training.	N	2,350	1,611	739
Planning Services	Purchase of City of Dubuque shirts	N	480	329	151
Police	Purchase of car cameras for patrol vehicles	N	16,148		16,148
Police	Keep two squad cars for driver training instead of trading in	N		(22,000)	22,000
Public Works	Replace the current asphalt roller, powered by diesel, with an electric roller.	N	40,000		40,000
Public Works	Funding to support and build reliability and trust within the Public Works Team utilizing Dale Carnegie team building consultant and resources.	N	26,000		26,000
Public Works	Funding to support and team building within the Public Works Team utilizing Dale Carnegie team building consultant and resources.	N	26,000		26,000
Recreation	Option 2 of 2 for Four Mounds Summer Camp: One time funding to continue to support the Four Mounds Adventure Day Camp through the summer 2025 season--CDBG funding is no longer available	N	47,745		47,745
TOTAL GENERAL FUND NON-RECURRING PACKAGES			760,548	165,152	595,399
TOTAL RECURRING AND NON-RECURRING TAX SUPPORTED			\$ 3,076,092	\$ 713,404	\$ 2,362,691

**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	Increase the available operating stormwater repair funds due to increased construction costs, increase backlog of deferred maintenance, additional identification of high-risk stormwater management infrastructure requiring immediate repairs, and the observed increase in more intense wet weather events that have further deteriorated existing stormwater infrastructure	R	\$50,000		\$50,000
Engineering	Upgrade the scheduled FY26 replacement of a current Engineering staff computer from a desktop to a laptop. The City does not allow the use of personal computers and personal mobile phones to remotely access resources directly on the City's network.	N	\$1,200		\$1,200
Engineering	Delay the scheduled FY 2025 replacement of a current Engineering staff desktop computer and upgrade it to a laptop in FY 2026. To offset the cost of the increase, the staff member has elected to forego their assigned tablet (and tablet data plan) that was also scheduled for replacement in FY 2025.	N	\$260		\$260
Engineering	Cost savings of tablet data plan in the above package	R	(\$480)		(\$480)
Engineering	Implement Engineering personnel reclassification - Eliminate 1.46 FTE in PT Inflow and Infiltration Inspectors and replace with 1.00 FT Inflow and Infiltration (Stormwater Fund). Also Creation of a 0.73 FTE Sidewalk Inspector position (Tax Funds). This portion is for the Inflow and Infiltration Inspectors	R	(\$2,695)		(\$2,695)
Public Works	Centralize and expand camera/Automatic Vehicle Location (AVL) capabilities to the entire city-wide fleet. AVL systems allow for real-time GPS tracking of all fleet vehicles, providing complete visibility over vehicle locations, routes, and status. This enables fleet managers to optimize route planning, reduce fuel consumption, and improve delivery times. The cost of this package is in the garage fund, with cost savings in the general fund, road use tax fund, sanitary sewer fund, and stormwater fund	R	(\$960)		(\$960)
Public Works	Increase the number of uniform shirts (short sleeve and long sleeve) from three (3) to six (6) annually and add funding for two (2) stocking caps per employee.	R	\$611		\$611
Parks	Addition of 1.00 FTE Full Time Maintenance Technician (GD-06) for the Bee Branch Greenway, which would be partially offset by the elimination of 0.11 FTE Temporary Groundskeeper position (NA-12) and elimination of 0.50 FTE Temporary Landscape Crew position (NA-12). This is the portion in the Stormwater Fund, other portion is in the general fund	R	\$77,628		\$77,628
Subtotal Stormwater Fund			\$125,564	\$—	\$125,564

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Water Fund					
Water	Secure funding for valve maintenance needs that arise due to long periods of time between valve exercising	R	\$80,000		\$80,000
	Subtotal Water Fund		\$80,000	\$—	\$80,000
Sanitary Sewer Fund					
Engineering	Add an additional \$128,000 to the available operating sanitary sewer repair funds due to increased construction costs, increase backlog of deferred maintenance, and additional identification of high-risk sewer main requiring immediate repairs through the Asset Management Program	R	\$128,000		\$128,000
WRRC	Ongoing training for the Industrial Pretreatment Coordinator position within the WRRC Department.	R	\$300		\$300
WRRC	The addition of an intern position at the WRRC (0.40 FTE, . This intern position would assist the WRRC director with managing large Capital Improvement Plan (CIP) projects. This internship will charge their time to CIP projects	R	\$19,767		\$19,767
WRRC	funding for the City to join the National Association of Clean Water Agencies. NACWA offers strong advocacy and representation at the federal level, ensuring that the city's interests are considered in the development of national regulatory and legislative policies, especially on emerging issues such as PFAS (per- and polyfluoroalkyl substances) and microplastics.	R	\$1,100		\$1,100
WRRC	Funding for the WRRC Director, WRRC Plant Manager, Industrial Pretreatment Coordinator, and Administrative Support Professional to attend the annual Growing Sustainability Conference held annually in Dubuque.	R	\$1,220		\$1,220
WRRC	Allows for the WRRC Industrial Pretreatment Coordinator to attend the National Association of Clean Water Agencies' annual National Pretreatment Workshop & Training event.	R	\$2,850		\$2,850
WRRC	The purchase and implementation of SwiftComply, a cloud-based compliance management platform designed to enhance the efficiency and effectiveness of the City of Dubuque's Industrial Pretreatment Program.	R	\$18,500		\$18,500
WRRC	One time cost of the above package	N	\$5,000		\$5,000
Public Works	Centralize and expand camera/Automatic Vehicle Location (AVL) capabilities to the entire city-wide fleet. AVL systems allow for real-time GPS tracking of all fleet vehicles, providing complete visibility over vehicle locations, routes, and status. This enables fleet managers to optimize route planning, reduce fuel consumption, and improve delivery times. The cost of this package is in the garage fund, with cost savings in the general fund, road use tax fund, sanitary sewer fund, and stormwater fund	R	(\$1,440)		(\$1,440)
Public Works	Increase the number of uniform shirts (short sleeve and long sleeve) from three (3) to six (6) annually and add funding for two (2) stocking caps per employee.	R	\$790		\$790
	Subtotal Sanitary Sewer Fund		\$176,087	\$—	\$176,087

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

Department	Description	R/N	ADDL Expense	ADDL Revenue	Net Impact
Solid Waste Fund					
Public Works	Purchase additional 96-Gallon Recycling Carts to support customer requests, and expansion of the Commingled Recycling Diversion Program	N	\$31,515		\$31,515
Public Works	Purchase additional 65-Gallon Yard Waste and 13-Gallon Food Scraps carts to support expansion of the Organics Diversion Activity	N	\$11,600		\$11,600
Public Works	Purchase spill cleanup kits for each of the vehicles in the Resource Management fleet. As operations moves toward Automated Curbside Collection, the vehicles require more hydraulic lines which leak. To prevent these leaks from entering the storm water system, we are recommending spill kits be added to all vehicles for drivers to apply to hydraulic leaks, in the field, as they occur.	N	\$5,100		\$5,100
Public Works	Increase the number of uniform shirts (short sleeve and long sleeve) from three (3) to six (6) annually and add funding for two (2) stocking caps per employee.	R	\$3,243		\$3,243
Subtotal Solid Waste Fund			\$51,458	\$—	\$51,458
Landfill Fund					
Public Works	Increase the number of uniform shirts (short sleeve and long sleeve) from three (3) to six (6) annually and add funding for two (2) stocking caps per employee.	R	\$748		\$748
Subtotal Landfill Fund			\$748	\$—	\$748
TOTAL NON-PROPERTY TAX FUND PACKAGES			\$433,857	\$—	\$433,857
TOTAL IMPROVEMENT PACKAGES ALL FUNDS			\$3,431,273	\$536,130	\$2,895,143

FULL-TIME EQUIVALENT (FTE) PERSONNEL CHANGES IN RECOMMENDED FY 2026 BUDGET

The Fiscal Year 2026 budget increases the full-time equivalents by 7.00 FTE, decreases part-time equivalents by 6.90 FTE, and increases temporary equivalents by 0.50 FTE. The changes can be summarized as follows:

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	TEMPORARY
Airport	Customer Service Representative		-1.50	Eliminated to offset the creation of a full time position to help recruitment and provide faster and more effective customer service to passengers
Airport	Administrative Support Professional	1.00		Created full time position to help recruitment and provide faster and more effective customer service to passengers
City Manager's Office	Management Intern	-1.00		Eliminated as part of Strategic Partnerships Staff Restructure
City Manager's Office	Grant Analyst	-1.00		Eliminated as part of Strategic Partnerships Staff Restructure
City Manager's Office	Management/Grant Analyst	1.00		Created as part of Strategic Partnerships Staff Restructure
City Manager's Office	PT Director of Strategic Partnerships		-0.75	Eliminated as part of Strategic Partnerships Staff Restructure
City Manager's Office	FT Director of Strategic Partnerships	1.00		Created as part of Strategic Partnerships Staff Restructure
Communications Office	Communications Assistant		-0.75	Eliminated due to the reduction in the Cable Utility Franchise Fee Revenue
Economic Development	Financial/Project Specialist	1.00		Created to help administer Tax Increment Financing and Economic Development projects
Emergency Communications	Public Safety Dispatcher	1.00	-0.94	Created FT dispatcher position to draw more qualified applicants and better work environment.
Engineering	PT I & I Inspector Removed		-1.46	Eliminated to implement the results of a recent personnel reclassification study in the Engineering Department
Engineering	PT Sidewalk Inspector		0.73	Created to implement the results of a recent personnel reclassification study in the Engineering Department
Engineering	FT I & I Inspector	1.00		Created to implement the results of a recent personnel reclassification study in the Engineering Department
Engineering	Land Surveyor	-1.00		Position was reclassified to Civil Engineer II during the Compensation and Classification Study
Engineering	Civil Engineer II	1.00		Position created as a result of the Compensation and Classification Study

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	TEMPORARY	
Engineering	Civil Engineer I	-1.00			Position was reclassified to Civil Engineer II during the Compensation and Classification Study
Engineering	Civil Engineer II	1.00			Position created as a result of the Compensation and Classification Study
Engineering	Confidential Account Clerk	-1.00			Position was reclassified to Engineering Grant Accountant during the Compensation and Classification Study
Engineering	Engineering Grant Accountant	1.00			Position created as a result of the Compensation and Classification Study
Engineering	Engineering Technician	-1.00			Position was reclassified to Water Resources Project Supervisor during the Compensation and Classification Study
Engineering	Water Resources Project Supervisor	1.00			Position created as a result of the Compensation and Classification Study
Finance	Budget/Financial Accounting Analyst	1.00			Created to assist with audit processing, reporting, and support growing Finance Department workload.
Housing	Assisted Housing Coordinator	-1.00			Position was reclassified to Assisted Housing Administrator during the Compensation and Classification Study
Housing	Assisted Housing Administrator	1.00			Position created as a result of the Compensation and Classification Study
Human Resources	Limited Term Scanning Clerk			-0.50	Was approved as a limited term position, therefore is no longer budgeted for
Equity and Human Rights	Equity and Human Rights Specialist	-1.00			Eliminated due to staffing levels being adequate to handle work load while this position has been vacant
Parks	Maintenance Worker	1.00			Created to help maintain the Bee Branch Area
Parks	Laborer		-0.61		Eliminated to help offset new Maintenance Worker position
Police	Police Officers	-6.00			Eliminated due to ongoing recruiting challenges, cost savings used to establish a new Precision Policing Center.
Police	Precision Police Technicians	3.00			Created to staff the newly formed Precision Policing Center
Police	Crime Analyst	1.00			Created to staff the newly formed Precision Policing Center
Police	Crime Analyst	1.00			Created to staff the newly formed Precision Policing Center
Police	Confidential Account Clerk	-1.00			Payroll Specialist during the Compensation and Classification Study

DEPARTMENT	POSITION	FULL-TIME	PART-TIME	TEMPORARY	
Police	Police Payroll Specialist	1.00			Position created as a result of the Compensation and Classification Study
Police	Administrative Assistant	-1.00			Position was reclassified to Police Accountant during the Compensation and Classification Study
Police	Police Accountant	1.00			Position created as a result of the Compensation and Classification Study
Public Works	Projects and Facilities Manager	1.00			Created to assist the Public Works Director and reduce workload
Public Works	Custodian		-0.68		Increased from part time to full time
Public Works	Custodian	1.00			Increased from part time to full time
Recreation	PT Golf Pro		-0.94		Golf Pro position increased from Part-Time contract to Full-Time to eliminate an anomaly in the wage plan.
Recreation	FT Golf Pro	1.00			Golf Pro position increased from Part-Time contract to Full-Time to eliminate an anomaly in the wage plan.
					Total change in FTE from FY 2025
TOTAL FTE CHANGES		7.00	-6.90	-0.50	(0.40)
					Total FTE for FY 2026
TOTAL F.T.E.s FOR FY 2026		661.00	56.57	58.25	775.82

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2026

DEPARTMENT/ DIVISION	1981	45-YEAR HIGH		45-YEAR LOW		2025 NUMBER	2026 NUMBER	NOTES
	NUMBER	FISCAL YR	NUMBER	FISCAL YR	NUMBER			
Police Department	90.00	2024-2025	121.00	1985-1990	82.00	121.00	120.00	In 2019, Eliminated a Corporal position and added a Captain and an Officer. FY20 & FY21 added 1 SRO. FY22 added Community Diversion & Prevention Coord. FY23 moved Community Diversion & Prevention Coord to AmeriCorps and added a Patrol Officer. FY24 added 2 Crisis Intervention Team Officers and moved Law Enforcement User Support Specialist to Information Services. 2026 removed 6 Patrol Officers and replaced with 5 new staff for the Precision Policing Center.
Emergency Comm	—	2026	19.00	1985-1991	8.00	18.00	19.00	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. 1 Dispatcher added in 2026
Fire Department	94.00	2025-2026	104.00	1988-1990	88.50	104.00	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; 2026	2.00	3.00	2.00	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. Equity and Human Rights Specialist eliminated in 2026.
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
Multicultural Family Center	—	2022-2026	3.00	2011	1.00	3.00	3.00	MFC Assist. Dir. FT in 2016. MFC Teen Coordinator 2022. Multicultural Family Center moved out of Parks and Recreation Department during 2025, became a division of newly formed Community Impact Department. 0.48 Receptionist positions moved to Recreation Division in 2026.
Park Division	27.20	2026	39.98	1996-2001	20.92	25.35	26.35	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. Added Bee Branch Maintenance Tech in 2026.

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2026

DEPARTMENT/ DIVISION	1981	45-YEAR HIGH		45-YEAR LOW		2025 NUMBER	2026 NUMBER	NOTES
	NUMBER	FISCAL YR	NUMBER	FISCAL YR	NUMBER			
Community Impact	—	2025-2026	5.00	2025	5.00	5.00	5.00	AmeriCorps Director shifted from Housing 2012; 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. AmeriCorps division became Community Impact Division in 2024. Community Impact Division became a City department during 2025.
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. 0.15 of Parks and Recreation Director position allocated to Conference Center
Conference Center	—	2023-2024	0.15	2023	0.15	0.15	0.15	0.15 of Parks and Recreation Director position allocated to Conference Center in 2023.
Recreation Division	—	2026	9.93	2025	8.93	8.93	9.93	Recreation Division no longer includes Community Impact and Multicultural Family Center beginning in 2026. Facilities Supervisor 2015; Golf Pro increase from Part time to full time in 2026.
Recreation Division/ Community Impact Division/ Multicultural Family Center	13.00	2023-2025	16.93	1991; 2007*-2009	7.93	—	—	*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	2024-2026	22.00	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	2003, 2026	14.00	1983-1994	7.00	13.00	14.00	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. Administrative Support Professional added 2026.
Transportation Services	44.00	1981-1982	44.00	2010-2011	6.00	31.00	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	2026	40.00	1983; 1985-1987	18.00	39.00	40.00	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. Inflow and Infiltration Inspector added 2026.

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2026

DEPARTMENT/ DIVISION	1981	45-YEAR HIGH		45-YEAR LOW		2025 NUMBER	2026 NUMBER	NOTES
	NUMBER	FISCAL YR	NUMBER	FISCAL YR	NUMBER			
Water Department	32.00	1981-1982	32.00	1999-2009	23.00	26.07	26.07	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 II, 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	2026	95.35	1990	73.00	93.42	95.35	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	4.00	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. Financial/Projects Specialist added 2026.
Housing Services	12.50	2024-2026	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*-2024	8.00	1985-1987	2.50	8.00	8.00	*PT Asst Planner to FT
Human Resources	—	2023-2026	7.00	2019	3.00	7.00	7.00	Strategic Workforce Equity Coordinator moved from Human Rights FY21. Development Training Coord. added FY22. Benefits & Compensation Manager and Employee Relations Manager added FY23.
Office of Shared Prosperity and Neighborhood Support	—	2025-2026	4.00	2022	1.00	4.00	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.
Communications Office	—	2025-2026	8.00	2018	3.00	8.00	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.

PERSONNEL COMPLEMENT -- FULL-TIME 1981-2026

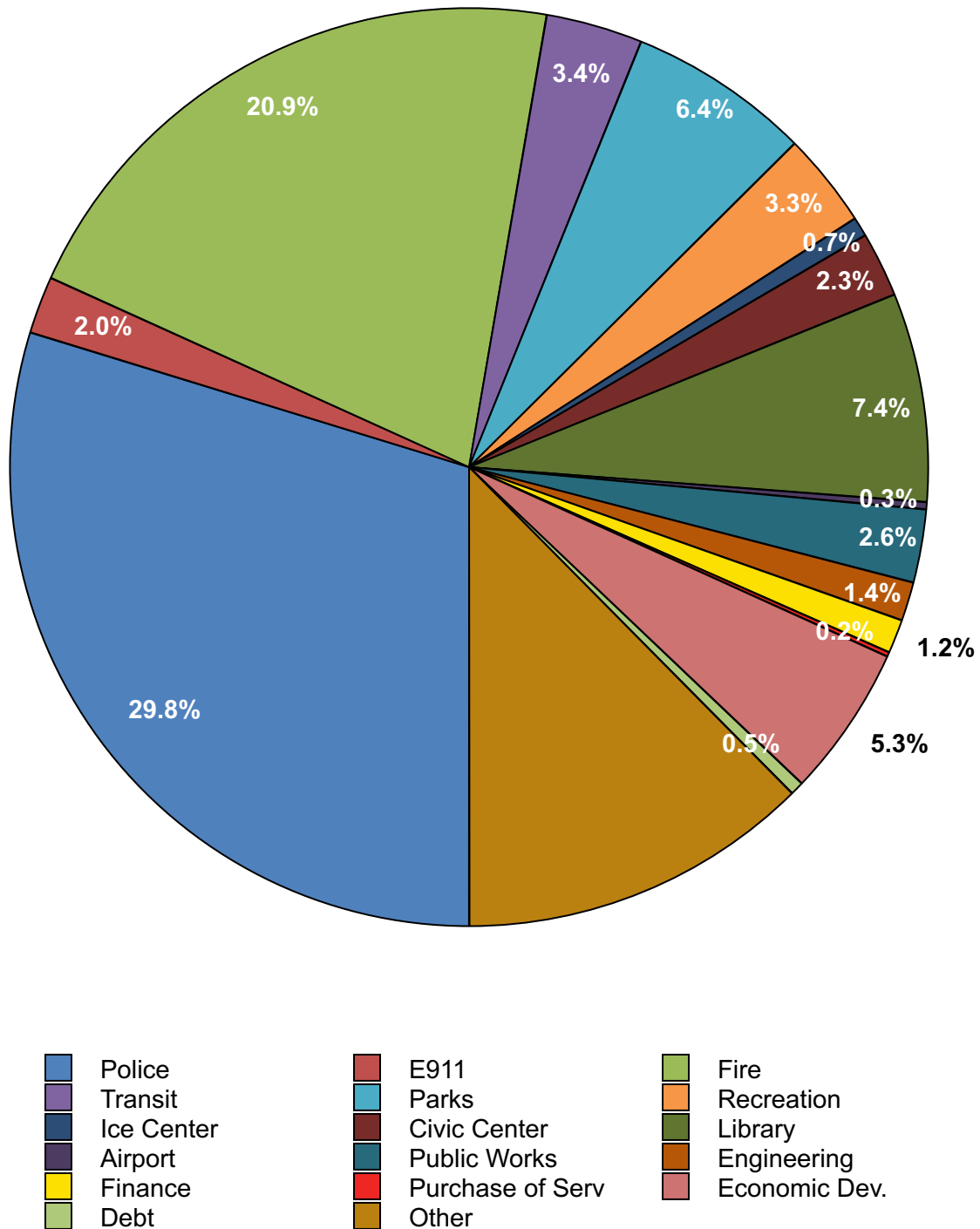
DEPARTMENT/ DIVISION	1981	45-YEAR HIGH		45-YEAR LOW		2025	2026	NOTES
	NUMBER	FISCAL YR	NUMBER	FISCAL YR	NUMBER	NUMBER	NUMBER	
City Manager's Office	11.00	2023-2026	9.00	1993	7.60	9.00	9.00	ICMA Management Intern Full-Time FY 2020. 1 Assistant City Manager eliminated FY22. Data Analyst for Office of Shared Prosperity and Neighborhood Support added FY22 and transferred to Office of Shared Prosperity and Neighborhood Support in FY23. Grant Analyst and Climate Action Coordinator added in FY23. 2026 included Grant Analyst and ICMA Management Fellow being eliminated, Director of Strategic partnerships increased to full time, and Management/Grant Analyst added
City Clerk's Office	3.00	2023-2026	4.00	1981-2022	3.00	4.00	4.00	Secretary added FY23
Finance Department	—	2026	22.00	2020	17.00	21.00	22.00	Finance and Budget consolidated in FY 2020. Budget/Financial Analyst and Confidential Account Clerk added FY20. Budget Director, Purchasing/Safety Coordinator, and Temporary Utility Billing Accountant added 2024. Budget/Financial Analyst added 2025.
Finance Department (without Budget Office)	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.
City Attorney	2.00	2020-2026	5.00	1986	1.00	5.00	5.00	FT City Attorney moved to PT Senior Counsel. FT Assistant City Attorney promoted to City Attorney. Civil Rights Specialist added FY 2020.
Information Services	2.50	2024-2025	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 Communications 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	654.07	661.00	12.27% Increase 1981-2026

FINANCIAL SUMMARIES

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HOW YOUR CITY SHARE OF PROPERTY TAXES ARE DISTRIBUTED

FY 2026 RECOMMENDED OPERATING BUDGET IN LEVIED FUNDS



FISCAL YEAR 2026 RECOMMENDED BUDGET
NET OPERATING BUDGET IN FUNDS INCLUDING TAX LEVY REVENUE BY DEPARTMENT

Represents Department's Net Budgets in Funds with Tax Levies

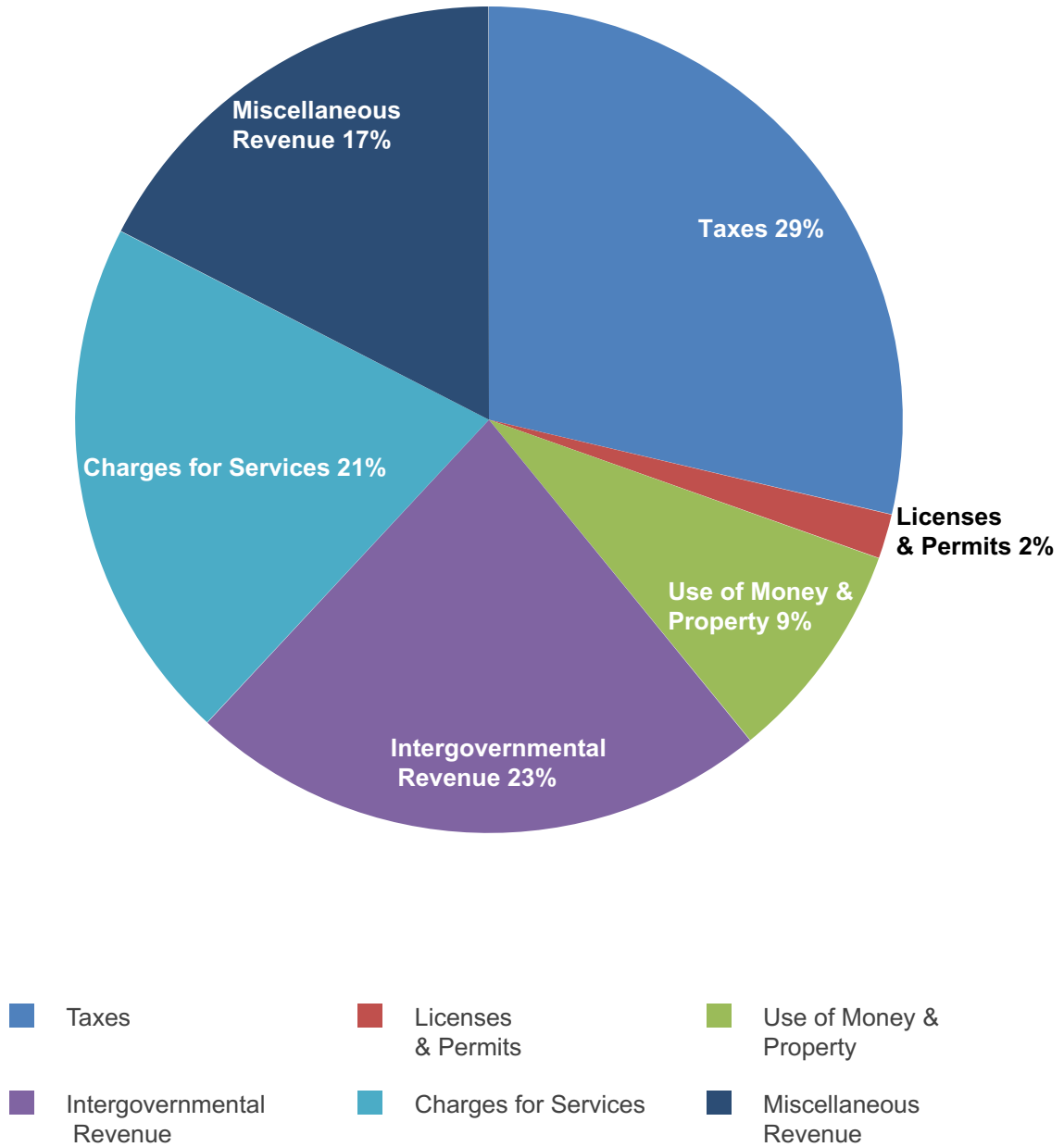
DEPARTMENT/DIVISION	FY 2025			FY 2026			
	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	TAXABLE FUNDS	REVENUE GENERATED & TRANS IN	NET OPERATING BUDGET	% OF NET OPERATING BUDGET
Public Safety							
Police	\$ 18,805,492	\$ 1,358,857	\$ 17,446,635	\$ 19,519,051	\$ 1,446,627	\$ 18,072,424	29.75 %
Emergency Comm. Center	2,252,384	1,144,172	1,108,212	2,273,118	1,046,115	1,227,003	2.02 %
Fire	17,423,325	5,138,058	12,285,267	17,862,495	5,140,196	12,722,299	20.95 %
Emergency Management	113,047	2,647	110,400	119,476	1,458	118,018	0.19 %
Inspections	961,730	932,030	29,700	959,322	1,099,857	(140,535)	(0.23)%
Subtotal	39,555,978	8,575,764	30,980,214	40,733,462	8,734,253	31,999,209	52.68 %
Health & Social Services							
Office of Equity & Human Rights	462,747	3,125	459,622	344,833	1,400	343,433	0.57 %
Health Services	1,317,396	459,499	857,897	1,251,403	417,769	833,634	1.37 %
Subtotal	1,780,143	462,624	1,317,519	1,596,236	419,169	1,177,067	1.94 %
Culture & Recreation							
Parks Division	4,572,287	403,572	4,168,715	4,321,557	409,419	3,912,138	6.44 %
Ice Center	428,029	—	428,029	410,684	—	410,684	0.68 %
Civic Center	1,486,754	—	1,486,754	1,392,164	—	1,392,164	2.29 %
Grand River Center	1,279,167	—	1,279,167	1,173,796	—	1,173,796	1.93 %
Recreation	3,845,685	1,923,589	1,922,096	3,939,008	1,912,401	2,026,607	3.34 %
Library	4,455,159	46,690	4,408,469	4,519,092	50,645	4,468,447	7.36 %
Subtotal	16,067,081	2,373,851	13,693,230	15,756,301	2,372,465	13,383,836	22.04 %
Public Works							
Airport	5,345,463	5,204,617	140,846	5,183,934	5,022,959	160,975	0.27 %
Transit	4,694,173	2,598,397	2,095,776	4,772,660	2,710,620	2,062,040	3.39 %
Public Works	1,193,639	36,090	1,157,549	1,600,141	36,661	1,563,480	2.57 %
Engineering	3,683,283	1,773,742	1,909,541	2,588,788	1,763,696	825,092	1.36 %
Subtotal	14,916,558	9,612,846	5,303,712	14,145,523	9,533,936	4,611,587	7.59 %
Community & Econ Dev							
Office of Shared Prosperity and Neighborhood Support	382,696	—	382,696	440,144	—	440,144	0.72 %
Economic Development	3,468,385	424,142	3,044,243	3,732,263	493,095	3,239,168	5.33 %
Housing & Comm. Dev.	1,470,426	1,852,411	(381,985)	1,468,034	2,010,128	(542,094)	(0.89)%
Planning	1,041,458	747,226	294,232	1,109,910	769,415	340,495	0.56 %
Purchase of Services	100,000	—	100,000	100,000	—	100,000	0.16 %
Subtotal	6,462,965	3,023,779	3,439,186	6,850,351	3,272,638	3,577,713	5.89 %
General Government							
Eng-Facilities Mgmt	1,499,929	339,687	1,160,242	1,462,698	377,126	1,085,572	1.79 %
City Council	160,510	—	160,510	161,064	—	161,064	0.27 %
City Manager's Office	2,000,302	1,476,778	523,524	2,047,931	1,624,388	423,543	0.70 %
Human Resources	1,849,895	1,341,428	508,467	1,877,929	1,439,310	438,619	0.72 %
Public Information	489,852	354,739	135,113	1,030,317	658,138	372,179	0.61 %
City Clerk	539,793	446,208	93,585	620,808	457,483	163,325	0.27 %
Finance	4,546,068	3,986,211	559,857	4,825,542	4,099,988	725,554	1.19 %
City Attorney	1,106,218	853,176	253,042	1,181,461	902,272	279,189	0.46 %
Information Services	2,698,188	860,093	1,838,095	2,916,984	863,338	2,053,646	3.38 %
Subtotal	14,890,755	9,658,320	5,232,435	16,124,734	10,422,043	5,702,691	9.39 %
Total Without Debt	93,673,480	33,707,184	59,966,296	95,206,607	34,754,504	60,452,103	99.53 %
Debt Service	13,597,492	13,307,423	290,069	14,785,469	14,499,599	285,870	0.47 %
Total With Debt	\$107,270,972	\$ 47,014,607	\$ 60,256,365	\$109,992,076	\$ 49,254,103	\$ 60,737,973	100.00 %

**FISCAL YEAR 2026 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 \$93,207) the City portion of their Fiscal Year 2026 (July 1, 2025 - June 30, 2026) tax bill would be \$889.20 with homestead tax credit. The distribution of their tax dollars to City departments & divisions would be:

City of Dubuque Department/Division	Net Operating Expense	Debt Service		Total
Police	\$ 264.54			\$ 264.54
Emergency Comm. Center	17.97			17.97
Fire	186.29	1.38	0.47 %	187.67
Emergency Management	1.69			1.69
Subtotal	468.44	1.38		469.82
Human Rights	5.07			5.07
Health Services	12.19			12.19
Park Division	57.27			57.27
Ice Center	6.05			6.05
Civic Center	20.37			20.37
Grand River Center	17.17			17.17
Recreation	29.69			29.69
Library	65.44			65.44
Subtotal	213.25	—		213.25
Airport	2.41			2.41
Transit	30.15			30.15
Public Works	22.86			22.86
Engineering	12.10			12.1
Economic Development	47.40			47.4
Housing & Comm. Dev.	(7.92)			(7.92)
Purchase of Services	1.43			1.43
Subtotal	108.43	—		108.43
Planning	4.98			4.98
Eng - Facilities Mgmt	15.92			15.92
City Council	2.40			2.4
City Manager's Office	6.23			6.23
Office of Shared Prosperity and Neighborhood Support	6.41			6.41
Human Resources	6.41			6.41
Public Information	5.43			5.43
City Clerk	2.40			2.4
Finance	10.58	2.80	0.47 %	13.38
City Attorney	4.09			4.09
Information Services	30.05			30.05
Subtotal	94.9	2.80		97.7
Grand Total	\$ 885.02	4.18		\$ 889.20

BUDGET REVENUE BY CATEGORY



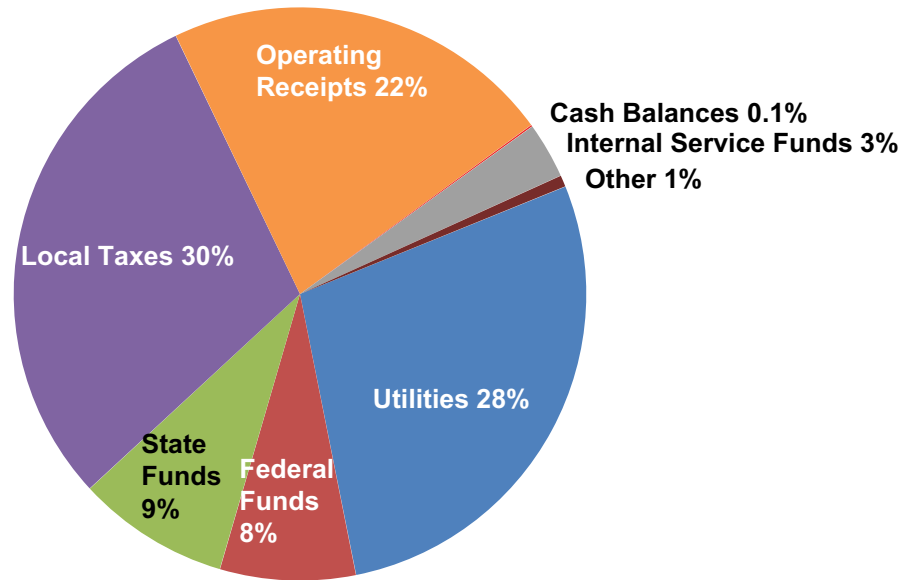
FY 2026 RECOMMENDED REVENUE BUDGET \$255,639,444

**SUMMARY OF TOTAL REVENUES
BY REVENUE CATEGORY**

Revenue Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY26 Recomm'd Budget	% Change from Adopted FY25
Taxes					
Property Taxes	\$ 26,230,795	\$ 27,003,825	\$ 28,233,757	\$ 29,866,210	5.78 %
Local Option Sales Tax	12,200,394	12,195,672	12,927,516	12,905,936	(0.17)%
Hotel/Motel Taxes	3,067,602	3,045,661	3,376,383	3,910,460	15.82 %
Gaming Tax	605,937	591,179	657,500	591,179	(10.09)%
Utility franchise tax	7,057,265	5,678,074	7,412,323	6,517,618	(12.07)%
Other Taxes	11,119,159	12,985,322	17,966,657	19,534,000	8.72 %
Total Taxes	60,281,152	61,499,733	70,574,136	73,325,403	3.90 %
Licenses & Permits					
Licenses & Permits	3,712,147	4,010,922	4,371,333	4,477,648	2.43 %
Total Licenses & Permits	3,712,147	4,010,922	4,371,333	4,477,648	2.43 %
Use of Money & Property					
Interest Earnings	3,005,554	3,395,722	2,419,183	4,219,519	74.42 %
Gaming Leases	7,191,475	6,274,026	7,405,579	7,213,362	(2.60)%
Other Uses of Money	8,568,313	10,153,054	9,236,669	10,757,387	16.46 %
Total Use of Money & Property	18,765,342	19,822,802	19,061,431	22,190,268	(2.79)%
Intergovernmental Revenue					
Federal Grants	12,705,928	17,160,630	28,871,316	38,468,724	33.24 %
State Road Use Funds	8,210,851	8,428,119	8,430,000	8,589,783	1.90 %
State Grants	1,942,053	10,839,936	7,198,073	9,711,472	34.92 %
County Contributions	789,934	730,049	3,062,275	1,475,789	(51.81)%
Total Intergovernmental Revenue	23,648,766	37,158,734	47,561,664	58,245,768	(9.56)%
Charges for Services					
Utility Charges	36,574,443	38,715,440	42,918,033	46,462,310	8.26 %
Other Charges for Services	5,240,062	5,085,942	6,264,138	6,236,051	(0.45)%
Total Charges for Services	41,814,505	43,801,382	49,182,171	52,698,361	3.17 %
Special Assessments	108,309	87,053	3,000	117,657	3821.90 %
Miscellaneous Revenue					
Internal Charges	3,448,588	4,058,945	6,067,090	6,724,020	10.83 %
Proceeds from Bonds	1,455,236	7,358,016	38,061,244	29,189,076	(23.31)%
Other Miscellaneous Revenue	7,601,630	10,056,543	8,053,787	8,671,243	7.67 %
Total Miscellaneous Revenue	12,505,454	21,473,504	52,182,121	44,584,339	(14.56)%
Total Revenues Before Transfers	160,835,675	187,854,130	242,935,856	255,639,444	5.23 %
Transfers	24,896,810	37,051,283	40,357,689	45,969,433	13.91 %
Grand Total Revenues	\$ 185,732,485	\$ 224,905,413	\$ 283,293,545	\$ 301,608,877	6.47 %

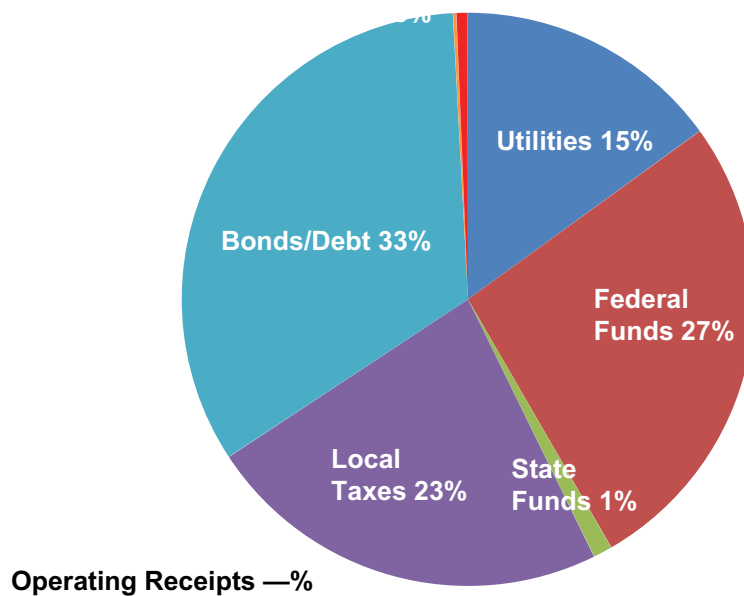
WHERE THE MONEY COMES FROM

2026 OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$184,381,340

2026 CAPITAL BUDGET



TOTAL RECOMMENDED CAPITAL BUDGET \$91,803,749

* 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	FY25 Total Adopted Revenues	FY26 Total Recomm'd Budget		FY26 Recomm'd Operating Budget		FY26 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Utilities							
Water	\$ 13,663,049	\$ 15,555,421	5.61 %	\$ 12,647,141	6.86 %	\$ 2,908,280	3.17 %
Sewer	23,595,640	19,711,822	7.11 %	17,765,445	9.64 %	1,946,377	2.12 %
Solid Waste	5,691,794	5,812,550	2.10 %	5,812,550	3.15 %	—	— %
Parking	2,804,730	2,906,530	1.05 %	2,906,530	1.58 %	—	— %
Stormwater	7,469,151	7,495,147	2.70 %	6,143,147	3.33 %	1,352,000	1.47 %
Landfill	6,679,087	12,389,784	4.47 %	5,709,129	3.10 %	6,680,655	7.28 %
Salt Operations	131,846	140,500	0.05 %	140,500	0.08 %	—	— %
Transit	2,717,944	1,347,823	0.49 %	449,591	0.24 %	898,232	0.98 %
Subtotal	62,753,241	65,359,577	23.58 %	51,574,033	27.97 %	13,785,544	15.02 %
Federal Funds							
Community Development	1,139,594	954,117	0.34 %	504,117	0.27 %	450,000	0.49 %
HUD Lead Grant	2,577,468	4,138,529	1.49 %	2,288,529	1.24 %	1,850,000	2.02 %
Federally Assisted Housing	7,207,751	8,175,010	2.95 %	8,175,010	4.43 %	—	— %
Federal Grants - AmeriCorps	410,000	362,250	0.13 %	362,250	0.20 %	—	— %
Federal Grants - Older Adult Home Mod	—	451,526	0.16 %	451,526	0.24 %	—	— %
Federal Grants - Law Enforcement	216,438	243,519	0.09 %	243,519	0.13 %	—	— %
Federal CARES Act	241,148	—	— %	—	— %	—	— %
Federal American Rescue Plan Act	1,971,384	—	— %	—	— %	—	— %
Federal Assistance	4,145,948	12,345,426	4.45 %	—	— %	12,345,426	13.45 %
Federal Transportation	758,800	—	— %	—	— %	—	— %
Federal Transit Authority	558,000	1,929,641	0.70 %	1,929,641	1.05 %	—	— %
Passenger Facility Charge	181,366	179,857	0.06 %	179,857	0.10 %	—	— %
Federal Aviation Administration	9,253,470	9,819,500	3.54 %	—	— %	9,819,500	10.70 %
Subtotal	28,661,367	38,599,375	13.93 %	14,134,449	7.67 %	24,464,926	26.65 %
State Funds							
State Health Grant/Lead Grant	10,000	10,000	— %	10,000	0.01 %	—	— %
State Police Program Grant	—	39,225	0.01 %	39,225	0.02 %	—	— %
State Iowa Finance Authority	229,974	229,974	0.08 %	—	— %	229,974	0.25 %
State Flood Mitigation	5,870,274	5,603,712	2.02 %	5,603,712	3.04 %	—	— %
State RISE Grant	1,858,800	950,000	0.34 %	—	— %	—	— %
State Transit	352,876	399,858	0.14 %	399,858	0.22 %	—	— %
State Airport Grant	183,000	805,100	0.29 %	48,000	0.03 %	757,100	0.82 %
Highway Maintenance & Trails Grants	4,064,224	11,098	— %	11,098	0.01 %	—	— %
Road Use Tax	8,356,832	8,653,775	3.12 %	8,653,775	4.69 %	—	— %
Industrial and Commercial State Backfill	1,395,018	1,034,421	0.37 %	1,034,421	0.56 %	—	— %
Mobile Home Tax	59,198	60,967	0.02 %	60,967	0.03 %	—	— %
Subtotal	22,380,196	17,798,130	6.42 %	15,861,056	8.60 %	987,074	1.08 %
Local Taxes							
Property Tax	28,223,481	29,855,822	10.77 %	29,855,822	16.19 %	—	— %
Hotel/Motel Tax	3,376,383	3,910,460	1.41 %	3,910,460	2.12 %	—	— %
Monies & Credits	128,299	229,750	0.08 %	229,750	0.12 %	—	— %
Ag Land Tax	10,276	10,388	— %	10,388	0.01 %	—	— %
TIF Increment Property Tax	15,160,796	27,685,708	9.99 %	11,128,945	6.04 %	16,556,763	18.03 %
DRA-Parimutuel Tax	657,500	591,179	0.21 %	591,179	0.32 %	—	— %
Sales Tax-50% and 20%	8,815,080	9,220,253	3.33 %	8,852,742	4.80 %	367,511	0.40 %
Sales Tax-30%	4,351,823	4,426,909	1.60 %	232,359	0.13 %	4,194,550	4.57 %

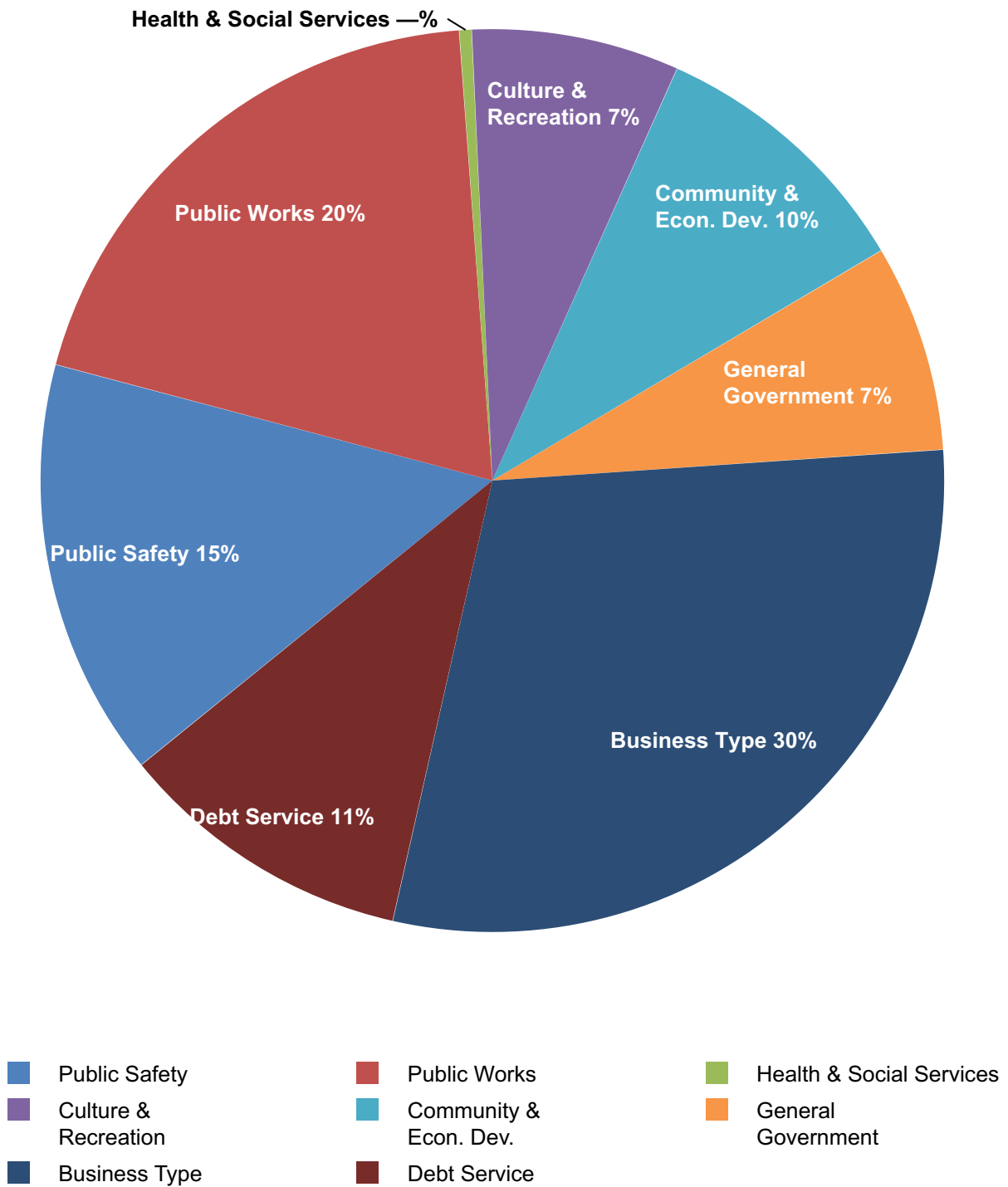
**SUMMARY OF HOW BUDGETED EXPENDITURES ARE FUNDED
BY SOURCE OF INCOME**

Revenue Type	FY25 Total Adopted Revenues	FY26 Total Recomm'd Budget		FY26 Recomm'd Operating Budget		FY26 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Subtotal	60,723,638	75,930,469	27.40 %	54,811,645	29.73 %	21,118,824	23.00 %
Operating Receipts							
Airport	5,155,617	4,974,959	1.79 %	4,974,959	2.70 %	—	— %
Ambulance	4,494,329	4,191,888	1.51 %	4,191,888	2.27 %	—	— %
Animal Licenses/Impoundments Fee	262,077	237,491	0.09 %	237,491	0.13 %	—	— %
Business License/Permits	255,794	256,408	0.09 %	256,408	0.14 %	—	— %
Cable TV	845,355	293,346	0.11 %	293,346	0.16 %	—	— %
County Participation Comm. Center	1,136,985	1,035,675	0.37 %	1,035,675	0.56 %	—	— %
County Payment	1,899,572	436,614	0.16 %	436,614	0.24 %	—	— %
Dental Premium Reimbursements	255,138	209,372	0.08 %	209,372	0.11 %	—	— %
Diamond Jo-Admissions	500,000	500,000	0.18 %	500,000	0.27 %	—	— %
DRA-Equity Distribution	1,039,002	1,267,993	0.46 %	1,267,993	0.69 %	—	— %
DRA-Gaming used for America's River Project/Parking/Fire Debt Abatement	6,711	6,849	— %	6,849	— %	—	— %
DRA-Gaming Revenues (Lease & Slots)	7,398,868	7,206,513	2.60 %	7,206,513	3.91 %	—	— %
DRA-Police Overtime - Security	6,000	9,162	— %	9,162	— %	—	— %
Engineering Division incl' Riverfront Leases	4,994,613	5,173,075	1.87 %	5,173,075	2.81 %	—	— %
Federal Building Leases	339,514	376,931	0.14 %	376,931	0.20 %	—	— %
Golf	1,039,181	1,041,236	0.38 %	996,236	0.54 %	45,000	0.05 %
Information Services Recharges	860,093	863,338	0.31 %	863,338	0.47 %	—	— %
Inspection (Building/Health/Fire/Planning)	974,715	1,143,508	0.41 %	1,143,508	0.62 %	—	— %
Interest Earnings-Tax Funds	1,718,055	2,300,097	0.83 %	2,300,097	1.25 %	—	— %
Iowa District Court Fines	298,476	244,469	0.09 %	244,469	0.13 %	—	— %
Library Receipts	46,533	50,378	0.02 %	50,378	0.03 %	—	— %
Misc./Administration Overhead Charges	396,297	955,521	0.34 %	821,142	0.45 %	134,379	0.15 %
Public Works	22,515	5,563	— %	5,563	— %	—	— %
Park	304,402	310,689	0.11 %	310,689	0.17 %	—	— %
Port of Dubuque Marina	264,175	272,932	0.10 %	272,932	0.15 %	—	— %
Police	110,231	101,737	0.04 %	101,737	0.06 %	—	— %
Recreation	607,709	587,398	0.21 %	587,398	0.32 %	—	— %
Rental Housing	716,200	718,680	0.26 %	718,680	0.39 %	—	— %
Utility Franchise Fees	6,903,981	6,106,745	2.20 %	6,106,745	3.31 %	—	— %
Zoning	83,745	89,848	0.03 %	89,848	0.05 %	—	— %
Subtotal	42,935,883	40,968,415	14.78 %	40,789,036	22.12 %	179,379	0.20 %
Cash Balances							
Tax Funds	525,437	739,699	0.27 %	148,882	0.08 %	590,817	0.64 %
Non-Enterprise Const.& Oper. Funds	—	—	— %	—	— %	—	— %
Subtotal	525,437	739,699	0.27 %	148,882	0.08 %	590,817	0.64 %
Land Sales--Industrial Parks	696,000	371,500	0.13 %	—	— %	371,500	0.40 %
Homeownership Sale Proceeds	180,000	100,000	0.04 %	—	— %	100,000	0.11 %
Farm Land Rents	57,060	47,034	0.02 %	47,034	0.03 %	—	— %
SRF Loans (Water Abated)	4,686,377	750,000	0.27 %	—	— %	750,000	0.82 %
SRF Loans (Sewer Abated)	17,683,900	20,079,873	7.24 %	—	— %	20,079,873	21.87 %
SRF Loans (Stormwater Abated Debt)	—	632,643	0.23 %	—	— %	632,643	0.69 %
G.O. Bonds (Solid Waste Abated)	873,700	220,000	0.08 %	—	— %	220,000	0.24 %
G.O. Bonds (DICW Abated)	2,274,963	—	— %	—	— %	—	— %
G.O. Bonds (GDTIF Abated)	9,285,000	5,500,000	1.98 %	—	— %	5,500,000	5.99 %
G.O. Bonds (Parking-Parking Abated)	—	—	— %	—	— %	—	— %
G.O. Bonds (RUT/Sales Tax Abated)	3,257,304	2,006,560	0.72 %	—	— %	2,006,560	2.19 %

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

Revenue Type	FY25 Total Adopted Revenues	FY26 Total Recomm'd Budget		FY26 Recomm'd Operating Budget		FY26 Recomm'd Capital Budget	
	Dollars	Dollars	Percent	Dollars	Percent	Dollars	Percent
Loan Repayments							
UDAG	7,000	7,000	— %	—	— %	7,000	0.01 %
Econ. Dev-Loan Pool and ED	300,844	300,844	0.11 %	300,844	0.16 %	—	— %
Washington Neighborhood	30,000	30,000	0.01 %	—	— %	30,000	0.03 %
Homeownership	4,000	5,000	— %	—	— %	5,000	0.01 %
Rehab/RRP	32,187	50,806	0.02 %	10,806	0.01 %	15,000	0.04 %
Special Assessments	40,000	117,657	0.04 %	77,657	0.04 %	40,000	0.04 %
Private Funding	1,013,737	1,690,362	0.61 %	770,753	0.42 %	919,609	1.00 %
Subtotal	40,422,072	31,909,279	11.51 %	1,207,094	0.65 %	30,677,185	33.42 %
Budget Less Service Funds	258,401,834	271,304,944	97.89 %	178,526,195	96.82 %	91,803,749	100.00 %
Internal Service Funds	5,375,645	5,855,145	2.11 %	5,855,145	3.18 %	—	— %
Total Budget	263,777,479	277,160,089	100.00 %	184,381,340	100.00 %	91,803,749	100.00 %

HOW THE MONEY IS SPENT
FY 2026 RECOMMENDED OPERATING BUDGET



TOTAL RECOMMENDED OPERATING BUDGET \$184,381,340

* 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 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Recomm'd Budget	% Change from Adopted FY25
OPERATING EXPENDITURES					
Public Safety					
Police	\$ 16,184,519	\$ 17,796,077	\$ 18,827,751	\$ 19,540,927	3.79 %
Emergency Comm. Center	1,580,804	1,715,768	2,267,054	2,288,090	0.93 %
Fire	15,147,423	15,023,078	17,423,325	17,862,495	2.52 %
Disaster Services	107,047	107,477	113,047	119,476	5.69 %
Health Services - Animal Control	413,797	431,284	528,410	488,294	(7.59)%
Public Works - Flood Control	123,007	255,749	211,285	234,871	11.16 %
Housing - Code Enforcement	1,061,968	1,192,959	1,346,840	1,290,111	(4.21)%
Total Public Safety	34,618,565	36,522,392	40,717,712	41,824,264	2.72 %
Debt Service	(370,584)	(437,104)	(592,226)	(945,016)	59.57 %
Total Public Safety without Debt Service	34,247,981	36,085,288	40,125,486	40,879,248	1.88 %
Public Works					
Airport	5,419,423	5,562,382	5,619,320	5,492,399	(2.26)%
Public Works	7,905,977	8,122,233	8,451,987	9,218,652	9.07 %
Engineering	7,413,048	8,543,874	9,020,848	9,367,947	3.85 %
Total Public Works	20,738,448	22,228,489	23,092,155	24,078,998	4.27 %
Debt Service	(5,390,006)	(6,360,074)	(6,380,727)	(6,352,544)	(0.44)%
Total Public Works without Debt Service	15,348,442	15,868,415	16,711,428	17,726,454	6.07 %
Health & Social Services					
Office of Equity and Human Rights	339,730	257,824	462,747	344,833	(25.48)%
Health Services	570,364	663,576	788,986	763,109	(3.28)%
Purchase of Services	82,574	120,165	100,000	100,000	— %
Total Health & Social Services	992,668	1,041,565	1,351,733	1,207,942	(10.64)%
Culture & Recreation					
Parks	4,203,734	4,490,555	4,725,079	4,463,712	(5.53)%
Ice Center	422,526	584,650	800,616	881,521	10.11 %
Civic Center	1,520,666	1,211,677	1,528,442	1,434,312	(6.16)%
Conference Center	583,259	898,803	1,307,853	1,201,817	(8.11)%
Multicultural Family Center	341,552	416,696	519,829	499,819	(3.85)%
AmeriCorps	563,484	893,744	820,533	1,020,417	24.36 %
Recreation	3,240,844	3,521,945	3,992,950	4,044,637	1.29 %
Library	4,161,747	4,199,503	4,504,345	4,577,187	1.62 %
Economic Development-Arts & Cultural Affairs	1,040,446	495,713	476,956	480,841	0.81 %
Total Culture & Recreation	16,078,258	16,713,286	18,676,603	18,604,263	(0.39)%
Debt Service	(462,743)	(417,853)	(605,969)	(680,170)	12.25 %
Total Culture & Rec without Debt Service	15,615,515	16,295,433	18,070,634	17,924,093	(0.81)%

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

State Program / Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Recomm'd Budget	% Change from Adopted FY25
Community & Economic Development					
Economic Development	8,372,090	9,170,473	9,398,841	12,268,483	30.53 %
Housing & Comm. Development	9,623,552	10,832,251	9,808,529	12,802,366	30.52 %
Planning Services	934,547	978,070	1,050,168	1,118,620	6.52 %
Office of Shared Prosperity and Neighborhood Support	379,270	446,956	511,683	555,888	8.64 %
Purchase of Services	—	—	—	—	— %
Total Comm. & Econ. Development (CED)	19,309,459	21,427,750	20,769,221	26,745,357	28.77 %
Debt Service	(2,902,684)	(2,989,624)	(3,412,514)	(4,200,241)	23.08 %
Total CED without Debt Service	16,406,775	18,438,126	17,356,707	22,545,116	29.89 %
General Government					
Engineering - Facilities Management	1,187,861	1,252,425	1,499,929	1,462,698	(2.48)%
City Council	153,771	145,915	160,510	161,064	0.35 %
Human Resources	1,351,631	1,769,662	1,849,895	1,877,929	1.52 %
Communications Office	887,561	1,210,048	1,351,607	1,350,463	(0.08)%
City Manager's Office	1,778,249	1,865,471	2,000,302	2,047,931	2.38 %
City Clerk	452,376	511,323	539,793	620,808	15.01 %
Finance	3,941,235	5,518,594	4,795,674	5,071,771	5.76 %
City Attorney	1,033,318	1,250,019	1,106,218	1,181,461	6.80 %
Information Services	1,666,551	2,151,127	2,698,188	2,916,984	8.11 %
Total General Government	12,452,553	15,674,584	16,002,116	16,691,109	4.31 %
Debt Service	—	(248,367)	(249,606)	(246,229)	(1.35)%
Total General Government without Debt Service	12,452,553	15,426,217	15,752,510	16,444,880	4.40 %
Business Type					
Parks - Stormwater	134,163	112,288	165,670	262,807	58.63 %
Public Information Office - Stormwater	1,111	12,370	49,865	59,405	19.13 %
Water	8,889,440	8,165,585	10,402,438	10,256,398	(1.40)%
Water Resource & Recovery Center	11,018,502	10,607,668	13,357,435	13,999,620	4.81 %
Parking Division	4,618,291	4,524,501	5,065,663	4,947,213	(2.34)%
Transit	6,485,622	4,662,226	5,103,279	5,190,024	1.70 %
Public Works- Solid Waste & Landfill	7,147,366	8,573,659	8,915,704	9,006,381	1.02 %
Public Works- Salt Operations	75,756	172,076	131,846	140,500	6.56 %
Public Works- Water	2,482	133,128	—	—	— %
Public Works- Garage Service	3,140,231	3,771,659	2,996,941	3,539,719	18.11 %
Public Works- Sewer/Stormwater Maint.	1,009,279	1,008,637	1,171,527	1,132,572	(3.33)%
Engineering - Sewer/Stormwater Improv.	4,389,173	4,115,825	4,722,770	4,491,694	(4.89)%
Engineering - Water	56,268	61,194	64,109	68,658	7.10 %
Engineering - Parking	1,269	3,195	5,934	6,188	4.28 %
Parks - Service Fund	—	2,108	143,508	152,694	6.40 %
Engineering - Service Fund	1,440	122,422	1,893,465	1,975,534	4.33 %
Total Business Type	46,970,393	46,048,541	54,190,154	55,229,407	1.92 %
Debt Service	(14,334,841)	(14,243,027)	(15,538,139)	(16,911,866)	8.84 %

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

State Program / Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Recomm'd Budget	% Change from Adopted FY25
Total Business Type without Debt Service	32,635,552	31,805,514	38,652,015	38,317,541	(0.87)%
Total Expenditures without Debt	127,699,486	134,960,558	148,020,513	155,045,274	4.75 %
Total Debt Service	23,460,858	24,696,049	26,779,181	29,336,066	9.55 %
TOTAL OPERATING EXPENDITURES	151,160,344	159,656,607	174,799,694	184,381,340	5.48 %
Capital Improvement Projects (CIP)					
Public Safety	721,239	1,536,885	5,756,918	501,060	(91.30)%
Public Works	19,571,563	18,926,531	38,455,226	36,642,484	(4.71)%
Health and Social Services	20,000	20,000	—	—	— %
Culture & Recreation	6,136,656	1,626,686	660,000	2,596,611	293.43 %
Community & Economic Development	3,704,098	5,349,635	5,634,321	4,503,043	(20.08)%
General Government	600,641	4,150,906	4,090,031	4,061,542	(0.70)%
Business Type	7,291,960	7,838,826	34,157,329	43,499,009	27.35 %
TOTAL CIP EXPENDITURES	38,046,157	39,449,469	88,753,825	91,803,749	3.44 %
Total Expenditures Before Transfers	189,206,501	199,106,076	263,553,519	276,185,089	4.79 %
Interfund Transfers	27,745,983	37,335,362	40,357,689	45,969,433	13.91 %
Grand Total Expenditures	\$ 216,952,484	\$ 236,441,438	\$ 303,911,208	\$ 322,154,522	6.00 %

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

CITY OF DUBUQUE
FY 2026
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Recomm'd Budget	% Change from Adopted FY25
PROGRAM EXPENSE *					
EMPLOYEE EXPENSE	\$ 67,333,568	\$ 72,166,247	\$ 82,014,700	\$ 84,539,599	3.08%
SUPPLIES & SERVICES	53,634,584	55,744,202	58,333,825	63,945,158	9.62%
CAPITAL OUTLAY	4,709,715	4,752,938	6,402,513	4,594,642	-28.24%
SUBTOTAL	125,677,867	132,663,387	146,751,038	153,079,399	4.31%
DEBT SERVICE	23,692,147	24,696,050	26,779,181	29,336,066	9.55%
NON-EXPENSE ACCOUNTS	1,646,816	2,260,901	1,269,474	1,965,875	54.86%
TOTAL OPERATING BUDGET	151,016,830	159,620,338	174,799,693	184,381,340	5.48%
CAPITAL IMPROVEMENTS	38,495,575	39,449,469	88,753,825	91,803,749	3.44%
TOTAL BUDGET	\$ 189,512,405	\$ 199,069,807	\$ 263,553,518	\$ 276,185,089	4.79%
* Excludes transfers and non-program expense for self-insurance, Metro Landfill accounts & Agency Fund accounts					
OPERATING EXPENDITURES BY FUND					
100 GENERAL FUND	\$ 75,183,860	\$ 80,839,126	\$ 88,393,371	\$ 91,161,683	3.13%
104 CABLE TV FUND	—	155,325	19,200	26,800	39.58%
112 TRUST & AGENCY FUND	1,574	1,105	—	—	—%
160 DOWNTOWN LOAN POOL	300,000	—	—	—	—%
125 TIF- DICW	1,340,428	1,465,149	1,459,748	2,610,263	78.82%
129 TIF-N CASCADE HOUSING	—	—	—	1,674	—%
130 TIF- ENGLISH RIDGE	—	—	—	23,448	—%
131 TIF - SOUTH POINTE	88,270	24,435	119,643	31,373	-73.78%
132 TIF - RUSTIC POINT	23,846	22,993	54,672	67,164	22.85%
134 TIF - N GRANDVIEW	—	—	—	1,673	—%
135 TIF - RADFORD	—	—	—	6,667	—%
136 TIF - JFK	—	—	—	5,766	—%
127 TIF-TECH PARK SOUTH	—	36,464	39,073	47,176	20.74%
128 TIF-LAKE RIDGE	19,341	19,360	19,360	—	—%
126 TIF-GREATER DOWNTOWN	1,170,838	1,578,089	1,299,741	2,021,616	55.54%
110 ROAD USE TAX FUND	7,371,570	7,908,284	8,200,257	8,588,462	4.73%
180 COMM DEVEL FUND	692,468	555,960	546,042	504,117	-7.68%
167 GUARDIAN ANGEL	823	1,181	—	—	—%
168 OLDER ADULT HOME MOD	182,416	115,321	138,995	451,526	224.85%
189 LEAD GRANT PROGRAM	1,313,769	1,521,445	693,265	2,288,529	230.11%
189 SECTION 8 HOUSING FD	6,416,087	7,694,896	7,360,495	8,406,337	14.21%
190 CABLE TV FUND	586,814	616,864	842,555	293,346	-65.18%
169 VETERANS MEMORIAL	11,197	12,817	19,384	19,180	-1.05%
170 LIBRARY GIFTS TR FD	107,341	113,522	30,097	38,789	28.88%
171 STYLEMASTER/CANINE	58	75	59	76	28.81%
172 POLICE EVIDENCE	18,127	292,116	—	—	—%
305 GENERAL CONST FD	179	—	—	—	—%
310 DOCK DEPRECIATION FD	—	105,386	—	—	—%
200 DEBT SERVICE FUND	9,357,305	10,453,022	11,241,042	12,424,200	10.53%
500 ELLA LYONS PEONY TR	3,640	—	4,000	4,000	—%

CITY OF DUBUQUE
FY 2026
GRAND TOTAL EXPENDITURE SUMMARIES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Recomm'd Budget	% Change from Adopted FY25
501 LIBRARY PERMANENT TR		275	—	275	—%
690 TRANSIT FUND	4,207,232	4,609,313	5,039,373	5,121,554	1.63%
692 INTERMODAL RAMP FUND	49,996	52,913	63,906	68,470	7.14%
610 SEWAGE UTIL-OPER FD	12,169,662	11,635,477	14,675,688	15,403,347	4.96%
620 STORMWATER UTILITY	4,381,455	4,208,941	4,741,714	4,483,346	-5.45%
650 PARKING FAC-OPER FD	4,619,623	4,529,308	5,071,597	4,953,401	-2.33%
600 WATER UTIL-OPER FUND	8,948,189	8,353,853	10,466,547	10,325,056	-1.35%
670 SOLID WASTE COLLECTION	4,244,426	3,995,271	3,773,749	3,943,729	4.50%
605 SALT OPERATIONS	75,756	172,076	131,846	140,500	6.56%
810 ENGINEERING SERV FD	3,325	136,900	2,212,718	2,315,426	4.64%
811 GARAGE SERVICE FUND	3,140,231	3,771,659	2,996,941	3,539,719	18.11%
813 STORES/PRINTING FUND	(4,220)	43,029	2,661	—	—%
950 LANDFILL OPER FUND	4,991,204	4,578,388	5,141,955	5,062,652	-1.54%
TOTAL OPERATING BUDGET	151,016,830	159,620,338	174,799,694	184,381,340	5.48%
CAPITAL EXPENDITURES BY FUND					
100 GENERAL FUND	3,293,540	8,188,509	3,060,000	320,817	-89.52%
160 TAX INCRE-DOWNTOWN LOAN	50,928	675,000	—	—	—%
110 ROAD USE TAX FUND	1,603,487	420,020	89,543	—	—%
180 COMM DEVEL FUND	1,638,585	1,555,967	593,552	450,000	-24.19%
181 CARES ACT FUND	226,379	—	—	—	—%
183 HUD RESILIENCY FUND	56	—	—	—	—%
184 UDAG REPAYMENTS	—	150,000	7,000	7,000	—%
185 HOUSING TRUST FUND	249,190	157,351	317,474	317,474	—%
168 OLDER ADULT HOME	14,900	107,440	278,690	—	—%
186 STATE RENTAL REHAB	28,851	204,810	20,000	15,000	-25.00%
188 LEAD PAINT GRANT	—	191,864	1,603,500	1,850,000	15.37%
190 CABLE TV	5,788	2,066	2,800	—	—%
301 STREET CONST FUND	12,609,602	6,741,112	6,013,814	7,154,929	18.97%
303 SALES TAX INCREMENT	2,092,945	398,094	4,370,948	—	—%
304 SALES TAX CONSTR. FD	5,919,325	5,427,349	3,716,213	3,159,763	-14.97%
305 GENERAL CONSTR FUND	2,872,006	3,243,432	24,209,106	23,325,257	-3.65%
306 GOLF CONSTRUCTION FD	3,400	—	10,000	45,000	350.00%
308 AIRPORT CONST FUND	899,505	4,581,498	10,303,856	11,659,500	13.16%
691 TRANSIT FUND	169,954	7,034	966,933	898,232	-7.11%
671 REFUSE COLLECTION FD	19,232	162,164	1,116,643	220,000	-80.30%
611 SAN-SEWER CONST FD	1,879,888	1,734,739	24,377,460	22,026,250	-9.65%
621 STORM SEWER CONST FD	2,087,735	1,520,545	744,828	9,927,585	1,232.87%
651 PARKING FAC CONST FD	95,545	40,406	86,282	88,007	2.00%
601 WATER CONST FUND	2,299,217	2,772,629	5,758,977	3,658,280	-36.48%
811 GARAGE SERVICE FUND	6,431	213,070	165,986	—	—%
950 LANDFILL OPER FUND	429,086	954,368	940,220	6,680,655	610.54%
TOTAL CAPITAL BUDGET	38,495,575	39,449,467	88,753,825	91,803,749	3.44%
TOTAL BUDGET (excl' transfers)	\$ 189,512,405	\$ 199,069,805	\$ 263,553,519	\$ 276,185,089	4.79%

CITY OF DUBUQUE
FISCAL YEAR 2026 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	\$ 16,097,817	\$ 2,868,707	\$ 552,603	\$ —	\$ 19,519,127	\$ 21,800	\$ 19,540,927
Emergency Communications	2,135,130	134,788	3,200	—	2,273,118	14,972	2,288,090
Fire Department	13,966,001	2,691,600	296,650	—	16,954,251	908,244	17,862,495
Emergency Management	—	119,476	—	—	119,476	—	119,476
Office of Equity and Human Rights	276,339	67,694	800	—	344,833	—	344,833
Health Services	836,618	410,195	4,590	—	1,251,403	—	1,251,403
Multicultural Family Center	406,974	91,245	1,600	—	499,819	—	499,819
Park Division	3,250,371	1,290,534	219,333	—	4,760,238	118,975	4,879,213
AmeriCorps	891,957	87,860	10,600	30,000	1,020,417	—	1,020,417
Ice Center	—	400,984	9,700	—	410,684	470,837	881,521
Civic Center Division	32,025	1,150,249	209,890	—	1,392,164	42,148	1,434,312
Grand River Center	32,025	932,321	209,450	—	1,173,796	28,021	1,201,817
Recreation Division	2,582,974	1,395,955	64,550	—	4,043,479	1,158	4,044,637
Library Department	3,178,920	1,318,638	60,598	—	4,558,156	19,031	4,577,187
Water Department	2,834,815	3,603,477	496,650	—	6,934,942	3,321,456	10,256,398
Water & Resource Recovery Center	2,051,103	4,544,945	72,200	—	6,668,248	7,331,372	13,999,620
Parking Division	907,552	1,203,441	72,800	—	2,183,793	2,763,420	4,947,213
Airport	1,896,881	2,988,453	298,600	—	5,183,934	308,465	5,492,399
Transit Division	3,161,888	1,569,629	109,613	—	4,841,130	348,894	5,190,024
Public Works	9,807,349	10,165,986	523,089	1,943,746	22,440,170	832,525	23,272,695
Engineering	4,835,704	2,974,385	1,204,352	—	9,014,441	8,358,278	17,372,719
Economic Development	598,082	7,944,507	6,494	—	8,549,083	4,200,241	12,749,324
Housing & Community Dev	4,011,417	10,073,360	7,700	—	14,092,477	—	14,092,477
Planning Services	978,801	139,319	500	—	1,118,620	—	1,118,620
Human Resources	1,232,222	644,107	1,600	—	1,877,929	—	1,877,929
Office of Shared Prosperity and Neighborhood Support	489,771	65,717	400	—	555,888	—	555,888
Communications Office	961,954	377,960	69,954	—	1,409,868	—	1,409,868
City Council	90,427	70,237	400	—	161,064	—	161,064
City Manager's Office	1,439,837	606,294	1,800	—	2,047,931	—	2,047,931
City Clerk's Office	433,028	187,530	250	—	620,808	—	620,808
Finance	2,675,048	2,113,986	44,379	(7,871)	4,825,542	246,229	5,071,771
City Attorney	907,284	271,677	2,500	—	1,181,461	—	1,181,461
Information Services	1,539,285	1,339,902	37,797	—	2,916,984	—	2,916,984
Purchase of Services	—	100,000	—	—	100,000	—	100,000
TOTAL DEPTS/DIVISIONS	\$ 84,539,599	\$ 63,945,158	\$ 4,594,642	\$ 1,965,875	\$ 155,045,274	\$ 29,336,066	\$ 184,381,340

CITY OF DUBUQUE
FISCAL YEAR 2026 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	\$ 16,097,817	\$ 2,868,631	\$ 552,603	\$ —	\$ —	\$ 19,519,051
	Emergency Communications	2,135,130	134,788	3,200	—	—	2,273,118
	Fire Department	13,966,001	2,691,600	296,650	—	—	16,954,251
	Emergency Management	—	119,476	—	—	—	119,476
	Human Rights	276,339	67,694	800	—	—	344,833
	Health Services	836,618	410,195	4,590	—	—	1,251,403
	Multicultural Family Center	406,974	91,245	1,600	—	—	499,819
	Parks Division	2,908,175	1,198,239	215,143	—	—	4,321,557
	AmeriCorps	891,957	87,860	10,600	—	30,000	1,020,417
	Ice Center	—	400,984	9,700	—	—	410,684
	Civic Center Division	32,025	1,150,249	209,890	—	—	1,392,164
	Grand River Center	32,025	932,321	209,450	—	—	1,173,796
	Recreation Division	2,513,172	1,361,286	64,550	—	—	3,939,008
	Library Department	3,178,920	1,279,574	60,598	—	—	4,519,092
	Airport Department	1,896,881	2,988,453	298,600	—	—	5,183,934
	Public Works Department	1,438,840	934,611	81,514	—	(854,824)	1,600,141
	Engineering Department	2,153,563	1,709,233	188,690	—	—	4,051,486
	Economic Development	598,082	3,127,687	6,494	—	—	3,732,263
	Housing & Community Dev	1,993,786	426,670	6,900	—	—	2,427,356
	Planning Services	978,801	130,609	500	—	—	1,109,910
	Human Resources	1,232,222	644,107	1,600	—	—	1,877,929
	Office of Shared Prosperity and Neighborhood Support	489,771	65,717	400	—	—	555,888
	Communications Office	902,799	127,118	400	—	—	1,030,317
	City Council	90,427	70,237	400	—	—	161,064
	City Manager's Office	1,439,837	606,294	1,800	—	—	2,047,931
	City Clerk's Office	433,028	187,530	250	—	—	620,808
	Finance	2,675,048	2,106,115	44,379	—	—	4,825,542
	City Attorney	907,284	271,677	2,500	—	—	1,181,461
	Information Technology	1,539,285	1,339,902	37,797	—	—	2,916,984
	Purchase of Services	—	100,000	—	—	—	100,000
	Total, General Fund	62,044,807	27,630,102	2,311,598	—	(824,824)	91,161,683
Transit	Transit Division	3,161,888	1,501,159	109,613	348,894	—	5,121,554
	Total, Transit Fund	3,161,888	1,501,159	109,613	348,894	—	5,121,554
Cable Equip	Communications Office	—	—	26,800	—	—	26,800
	Total, Cable Equip Fund	—	—	26,800	—	—	26,800

CITY OF DUBUQUE
FISCAL YEAR 2026 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
Intermodal Ramp	Transit Division	—	68,470	—	—	—	68,470
	Total, Transit Fund	—	68,470	—	—	—	68,470
Debt Service	Police Department	—	—	—	21,800	—	21,800
	Emergency Communications	—	—	—	14,972	—	14,972
	Fire Department	—	—	—	908,244	—	908,244
	Park Division	—	—	—	118,975	—	118,975
	Ice Center	—	—	—	470,837	—	470,837
	Civic Center Division	—	—	—	42,148	—	42,148
	Grand River Center	—	—	—	28,021	—	28,021
	Recreation Division	—	—	—	1,158	—	1,158
	Library Department	—	—	—	19,031	—	19,031
	Airport Department	—	—	—	308,465	—	308,465
	Public Works Department	—	—	—	83,878	—	83,878
	Engineering Department	—	—	—	5,960,201	—	5,960,201
	Economic Development	—	—	—	4,200,241	—	4,200,241
	Finance	—	—	—	246,229	—	246,229
	Total, Debt Service Fund	—	—	—	12,424,200	—	12,424,200
Tax Increment	Economic Development	—	4,816,820	—	—	—	4,816,820
	Total, Tax Increment Funds	—	4,816,820	—	—	—	4,816,820
Road Use Tax	Public Works Department	2,998,340	4,108,882	276,047	—	386,235	7,769,504
	Engineering Department	107	256,339	562,512	—	—	818,958
	Total, Road Use Tax Fund	2,998,447	4,365,221	838,559	—	386,235	8,588,462
Community Development	Recreation Division	69,802	34,669	—	—	—	104,471
	Housing & Community Dev	344,505	46,431	—	—	—	390,936
	Planning Services	—	8,710	—	—	—	8,710
	Total, Comm. Dev. Fund	414,307	89,810	—	—	—	504,117
Older Adult Home Mod	Housing & Community Dev	99,923	351,603	—	—	—	451,526
	Total, Circles Donations	99,923	351,603	—	—	—	451,526
Lead Paint Grant	Housing & Community Dev	520,986	1,767,543	—	—	—	2,288,529
	Total, Lead Paint Grant	520,986	1,767,543	—	—	—	2,288,529

CITY OF DUBUQUE
FISCAL YEAR 2026 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	924,424	7,481,113	800	—	—	8,406,337
	Total, Section 8 Housing Fund	924,424	7,481,113	800	—	—	8,406,337
Veterans Memorial	Parks Division	—	18,290	890	—	—	19,180
	Total, Veterans Memorial Fund	—	18,290	890	—	—	19,180
Stylemaster Trust	Police Department	—	76	—	—	—	76
	Total Stylemaster Trust	—	76	—	—	—	76
Water Operating	Water Department	2,834,815	3,603,477	496,650	3,321,456	—	10,256,398
	Engineering Department - One Calls	65,408	250	3,000	—	—	68,658
	Total, Water Operating Fund	2,900,223	3,603,727	499,650	3,321,456	—	10,325,056
Sewer Operating	Water & Resource Recovery Center	2,051,103	4,544,945	72,200	7,331,372	—	13,999,620
	Public Works Department	479,009	261,988	15,800	—	42,474	799,271
	Engineering Department	254,984	83,402	266,070	—	—	604,456
	Total, Sewer Operating Fund	2,785,096	4,890,335	354,070	7,331,372	42,474	15,403,347
Solid Waste Operating	Public Works Department	2,073,965	1,525,192	126,256	85,682	132,634	3,943,729
	Total, Solid Waste Oper. Fund	2,073,965	1,525,192	126,256	85,682	132,634	3,943,729
Salt Operations	Public Works Department	1,400	130,798	—	—	8,302	140,500
	Total, Salt Operations	1,400	130,798	—	—	8,302	140,500
Stormwater Operating	Park Division	189,502	70,005	3,300	—	—	262,807
	Public Works Department	197,173	105,644	5,000	—	25,484	333,301
	Engineering Department	379,920	925,161	184,080	2,398,077	—	3,887,238
	Total, Stormwater Operating	766,595	1,100,810	192,380	2,398,077	25,484	4,483,346
Landfill							
DMASWA	Public Works Department	1,427,039	2,819,679	11,686	662,965	141,283	5,062,652
	Total, Landfill Operating Fund	1,427,039	2,819,679	11,686	662,965	141,283	5,062,652

CITY OF DUBUQUE
FISCAL YEAR 2026 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	907,552	1,203,441	72,800	2,763,420	—	4,947,213
	Engineering Department	6,188	—	—	—	—	6,188
	Total, Parking Operating Fund	913,740	1,203,441	72,800	2,763,420	—	4,953,401
Cable TV	Communications Office	—	250,592	42,754	—	—	293,346
	Total, Cable TV Fund	—	250,592	42,754	—	—	293,346
Expendable							
Library Gifts	Library Department	—	38,789	—	—	—	38,789
	Total, Expendable Library Gifts	—	38,789	—	—	—	38,789
Permanent	Library Gift Trust	—	275	—	—	—	275
Permanent	Park Division-Lyons Peony Trust	—	4,000	—	—	—	4,000
	Total, Permanent Funds	—	4,275	—	—	—	4,275
Internal							
Service Funds	Engineering Department	1,975,534	—	—	—	—	1,975,534
	Communications Office	59,155	250	—	—	—	59,405
	Parks	152,694	—	—	—	—	152,694
	Housing	127,793	—	—	—	—	127,793
	Finance	—	—	—	—	—	—
	Public Works Department	1,191,583	279,192	6,786	—	2,062,158	3,539,719
	Total, Service Fund	3,506,759	279,442	6,786	—	2,062,158	5,855,145
TOTAL OPERATING BUDGET (excl' transfers)		\$ 84,539,599	\$63,937,287	\$ 4,594,642	\$29,336,066	\$ 1,973,746	\$184,381,340

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FISCAL YEAR 2026 RECOMMENDED BUDGET

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
GENERAL					
General	\$ 23,504,637	\$ 53,271,980	\$ 15,181,266	\$ 23,065,085	\$ 22,724,938
Cable PEG	\$ 1,260,399	\$ 72,257	\$ —	\$ —	\$ 1,305,856
Tort Liability	16,822	16,242	—	1,549,924	16,822
SUBTOTAL, General Funds	23,538,281	53,304,464	15,181,266	26,164,933	22,758,582
SPECIAL REVENUE					
Road Use Tax Fund	979,708	8,778,802	—	—	1,104,735
Tax Increment & Reserve	1,792,553	20,606,163	—	—	2,464,342
Trust & Agency	40,078	79,936	—	3,033,701	40,078
Special Assessments	605	121,628	—	—	82,233
UDAG Repayments	183,641	—	—	—	176,641
Community Development	(55,396)	1,130,403	—	—	120,890
Customer Facility Charge	266,965	30,878	—	—	297,843
Older Adult Home Modification	—	451,526	—	—	—
Lead Grant Program	—	4,138,529	—	—	—
Housing Trust Fund	—	259,974	57,500	—	—
RRP Repayments	7,123	22,877	—	—	15,000
Section 8	975,108	8,295,712	231,327	—	1,095,810
Cable TV and Equipment Fund	—	361,221	—	—	67,875
Veteran's Memorial Fund	—	48,946	—	—	29,766
Expendable Police Gifts	8,493	347	—	—	8,764
Expendable Library Gifts Trust	1,135,566	122,593	—	—	1,219,370
SUBTOTAL, Special Revenue	5,334,444	44,449,535	288,827	3,033,701	6,723,349
G.O. DEBT SERVICE					
SUBTOTAL, G.O. Debt	—	866,510	11,271,820	285,870	—
PERMANENT					
Library Gifts Trust	19,066	766	—	—	19,557
E.B.Lyons Peony Trust	89,668	6,991	—	—	92,659
SUBTOTAL, Trust Funds	108,734	7,757	—	—	112,216
CAPITAL PROJECT					
Street Construction	—	7,612,590	—	—	225,302
Sales Tax Increment	2,307,058	7,631,214	—	—	4,334,560
Sales Tax Construction	19,813	5,622,124	—	—	—
Passenger Facility Charge	142,773	2,859	—	—	(34,225)
Airport Construction	—	11,595,601	82,400	—	18,501
Golf Construction	58,518	—	—	—	13,518
General Construction Fund	8,430,768	6,505,795	8,388,694	—	—
SUBTOTAL, Construction Funds	10,958,929	38,970,183	8,471,094	—	4,557,655

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FISCAL YEAR 2026 RECOMMENDED BUDGET

FUND	LESS TRANSFERS OUT	REQUIREMENTS		
		TOTAL BUDGET	OPERATING BUDGET	CAPITAL BUDGET
GENERAL				
General	815,530	91,482,500	91,161,683	320,817
Cable PEG	—	26,800	26,800	—
Tort Liability	1,566,166	—	—	—
SUBTOTAL, General Funds	*	2,381,696	91,509,300	91,188,483
SPECIAL REVENUE				
Road Use Tax Fund	65,313	8,588,462	8,588,462	—
Tax Increment & Reserve	15,117,554	4,816,820	4,816,820	—
Trust & Agency	3,113,637	—	—	—
Special Assessments	40,000	—	—	—
UDAG Repayments	—	7,000	—	7,000
Community Development	—	954,117	504,117	450,000
Customer Facility Charge	—	—	—	—
Older Adult Home Modification	—	451,526	451,526	—
Lead Grant Program	—	4,138,529	2,288,529	1,850,000
Housing Trust Fund	—	317,474	—	317,474
RRP Repayments	—	15,000	—	15,000
Section 8	—	8,406,337	8,406,337	—
Cable TV and Equipment Fund	—	293,346	293,346	—
Veteran's Memorial Fund	—	19,180	19,180	—
Expendable Police Gifts	—	76	76	—
Expendable Library Gifts Trust	—	38,789	38,789	—
SUBTOTAL, Special Revenue	18,336,504	28,046,656	25,407,182	2,639,474
G.O. DEBT SERVICE				
SUBTOTAL, G.O. Debt	—	12,424,200	12,424,200	—
PERMANENT				
Library Gifts Trust	—	275	275	—
E.B.Lyons Peony Trust	—	4,000	4,000	—
SUBTOTAL, Trust Funds	—	4,000	4,000	—
CAPITAL PROJECT				
Street Construction	232,359	7,154,929	—	7,154,929
Sales Tax Increment	5,603,712	—	—	—
Sales Tax Construction	2,482,174	3,159,763	—	3,159,763
Passenger Facility Charge	179,857	—	—	—
Airport Construction	—	11,659,500	—	11,659,500
Golf Construction	—	45,000	—	45,000
General Construction Fund	—	23,325,257	—	23,325,257
SUBTOTAL, Construction Funds	8,498,102	45,344,449	—	45,344,449

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FISCAL YEAR 2026 RECOMMENDED BUDGET

FUND	BEG. BALANCE	PLUS INCOME NOT TAXES	PLUS TRANSFERS IN	PLUS PROPERTY TAX	LESS ENDING BALANCE
UTILITY/ENTERPRISE					
Transit	4,000,069	2,227,022	483,598	1,927,336	2,618,239
Intermodal Ramp	144,070	148,682	—	—	224,282
Sewer Operating	1,195,949	19,718,722	—	—	802,226
San. Sewer Construction	2,674,477	20,178,463	2,300,000	—	3,126,690
Stormwater Operating	3,833,255	7,252,003	530,009	—	3,762,111
Stormwater Construction	172,000	8,575,585	1,180,000	—	—
Parking Operating	684,278	2,914,456	2,412,375	—	692,204
Parking Construction	728,968	142,246	—	—	783,207
Water Operating	9,626,241	13,944,172	—	—	9,387,272
Water Construction	1,332,731	825,549	1,500,000	—	—
Solid Waste	277,927	5,762,623	—	—	—
Salt Operations	70,330	141,029	—	—	70,859
Landfill	12,381,161	8,623	—	—	—
T&A-Self Insurance Reserves	7,854,376	—	—	—	7,854,376
Service Fund Charges	24,047	5,855,145	—	—	24,047
Fund	44,999,881	87,694,320	8,405,982	1,927,336	29,345,515
TOTAL ALL FUNDS	\$ 86,183,845	\$ 225,348,784	\$ 43,618,989	\$ 29,861,916	\$ 64,786,348

CITY OF DUBUQUE
FUND BALANCE, INCOME AND EXPENSE SUMMARY
FISCAL YEAR 2026 RECOMMENDED BUDGET

FUND	LESS TRANSFERS OUT	TOTAL BUDGET	REQUIREMENTS OPERATING BUDGET	CAPITAL BUDGET
UTILITY/ENTERPRISE				
Transit	\$ —	\$ 6,019,786	\$ 5,121,554	\$ 898,232
Intermodal Ramp	—	68,470	68,470	—
Sewer Operating	4,709,098	15,403,347	15,403,347	—
San. Sewer Construction	—	22,026,250	—	22,026,250
Stormwater Operating	3,369,810	4,483,346	4,483,346	—
Stormwater Construction	—	9,927,585	—	9,927,585
Parking Operating	365,504	4,953,401	4,953,401	—
Parking Construction	—	88,007	—	88,007
Water Operating	3,858,085	10,325,056	10,325,056	—
Water Construction	—	3,658,280	—	3,658,280
Solid Waste	1,876,821	4,163,729	3,943,729	220,000
Salt Operations	—	140,500	140,500	—
Landfill	646,477	11,743,307	5,062,652	6,680,655
T&A-Self Insurance Reserves	—	—	—	—
Service Fund Charges	—	5,855,145	5,855,145	—
Fund	14,825,795	98,856,209	55,357,200	43,499,009
TOTAL ALL FUNDS	\$ 44,042,097	\$ 276,185,089	\$ 184,381,340	\$ 91,803,749

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
General (1)	\$ 23,504,637	\$ 91,518,331	\$ 92,298,030	\$ 22,724,938	(3)%	\$ (779,699)
Tort Liability	16,822	1,566,166	1,566,166	16,822	— %	—
Cable PEG	1,260,399	72,257	26,800	1,305,856	4 %	45,457
Trust and Agency	40,078	3,113,637	3,113,637	40,078	— %	—
Tax Increment & Reserve (2)	1,792,553	20,606,163	19,934,374	2,464,342	37 %	671,789
Sales Tax Increment (1)	2,307,058	7,631,214	5,603,712	4,334,560	88 %	2,027,502
Road Use Tax Fund (1)	979,708	8,778,802	8,653,775	1,104,735	13 %	125,027
Special Assessment	605	121,628	40,000	82,233	13483 %	81,628
Community Development (1)	(55,396)	1,130,403	954,117	120,890	(318)%	176,286
UDAG Repayments (3)	183,641	—	7,000	176,641	(4)%	(7,000)
State Rental Rehab	7,123	22,877	15,000	15,000	111 %	7,877
Housing Trust Fund	—	317,474	317,474	—	— %	—
Older Adult Home Modification	—	451,526	451,526	—	— %	—
Section 8 Housing (4)	975,108	8,527,039	8,406,337	1,095,810	12 %	120,702
Lead Grant Program	—	4,138,529	4,138,529	—	— %	—
Cable TV & Equipment Fund (5)	—	361,221	293,346	67,875	(52211538)%	67,875
Veteran's Memorial Fund (15)	—	48,946	19,180	29,766	(6201250)%	29,766
Expendable Police Gift Trusts (14)	8,493	347	76	8,764	3 %	271
Expendable Library Gift Trusts (6)	1,135,566	122,593	38,789	1,219,370	7 %	83,804
G.O. Debt Service	—	12,424,200	12,424,200	—	— %	—
Street Construction (1)	—	7,612,590	7,387,288	225,302	50067111 %	225,302
Sales Tax Construction (1)	19,813	5,622,124	5,641,937	—	— %	(19,813)
GO Bond Fund	—	—	—	—	— %	—
General Construction (1)	8,430,768	14,894,489	23,325,257	—	(100)%	(8,430,768)
Golf Construction (1)	58,518	—	45,000	13,518	(77)%	(45,000)
Airport Construction	—	11,678,001	11,659,500	18,501	(6167000)%	18,501
Passenger Facility (12)	142,773	2,859	179,857	(34,225)	(124)%	(176,998)
Customer Facility (13)	266,965	30,878	—	297,843	12 %	30,878
Lyons Peony Trust	89,668	6,991	4,000	92,659	3 %	2,991
Library Gift Trusts	19,066	766	275	19,557	3 %	491
Transit	4,000,069	4,637,956	6,019,786	2,618,239	(35)%	(1,381,830)
Intermodal	144,070	148,682	68,470	224,282	56 %	80,212
Sewage Facility Operation (7)	1,195,949	19,718,722	20,112,445	802,226	(33)%	(393,723)
Stormwater Operating (8)	3,833,255	7,782,012	7,853,156	3,762,111	(2)%	(71,144)
Parking Operation (7)	684,278	5,326,831	5,318,905	692,204	1 %	7,926
Water Utility Operation (1)	9,626,241	13,944,172	14,183,141	9,387,272	(2)%	(238,969)
Refuse Collection (9)	277,927	5,762,623	6,040,550	—	(100)%	(277,927)
Salt Operations (11)	70,330	141,029	140,500	70,859	1 %	529
Sanitary Sewer Construction (1)	2,674,477	22,478,463	22,026,250	3,126,690	17 %	452,213
Stormwater Construction (1)	172,000	9,755,585	9,927,585	—	(100)%	(172,000)
Parking Facility Construction (1)	728,968	142,246	88,007	783,207	7 %	54,239
Water Construction (1)	1,332,731	2,325,549	3,658,280	—	(100)%	(1,332,731)

CITY OF DUBUQUE FUND BALANCE CHANGES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	CHANGE IN FUND BALANCE	DOLLAR CHANGE IN FUND BALANCE
Service Fund Charges (10)	24,047	5,855,145	5,855,145	24,047	— %	—
T&A Self Insurance Reserves	7,854,376	—	—	7,854,376	— %	—
Landfill (1)	12,381,161	8,623	12,389,784	—	(100)%	(12,381,161)
Total	\$ 86,183,848	\$298,829,689	\$ 320,227,186	\$ 64,786,351	(29)%	\$ (21,397,497)

1. Use of fund balance will be used to pay for projects in the City's five-year Capital Improvement Program.
2. Tax Increment & Reserve Fund use of fund balance will be used to pay for projects in the City's five-year Capital Improvement Program and to repay internal loans for developing the City's industrial parks / technology parks.
3. UDAG Repayments Fund use of fund balance will be used for Economic Development initiatives.
4. Section 8 Fund use of balance is reserved for housing assistance payments.
5. Cable TV & Equipment Fund use of fund balance will be used for future capital projects.
6. Expendable Library Gift Trusts Fund use of fund balance will be used for programs and speakers at the Library.
7. Increase in fund balance is required to maintain the operating reserve requirement of 20% of operating expenditures.
8. Stormwater Operation Fund use of fund balance represents spending down cash balance due to debt being issued for the Bee Branch project at a much slower time line which reduced debt service costs and increased fund balance.
9. Refuse Collection Fund use of fund balance will be used for future capital projects.
10. Service Fund Charges addition to fund balance will be used to purchase equipment in future years.
11. Salt Operations Fund addition to fund balance will be used to fund future capital purchases.
12. Passenger Facility Charge Fund balance will be used to pay for debt issued for the new Airport terminal project.
13. Customer Facility Charge Fund balance will be used to pay for parking lot improvements at the Airport.
14. Expendable Police Gift Trusts Fund use of fund balance will be used for maintenance of 1948 Stylemaster and canine expenses.
15. Veteran's Memorial Fund balance will be used for maintenance of the Veteran's Memorial.

DISTRIBUTION OF COMMUNITY DEVELOPMENT FUNDS

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FY 26 ANNUAL PLAN Pre-Allocation

FOR USE OF PROGRAM YEAR 2025

COMMUNITY DEVELOPMENT BLOCK GRANT

(CDBG) FUNDS

For Inclusion in the Fiscal Year 2026 City Budget.

This document is subject to revision due to the estimated allocation amount.

***Contingency Provision:** If Actual Allocation is an increase from Pre-Allocation, funds up to 15% of previous year program income and the current year entitlement, will increase the allocation of Neighborhood Recreation Programs. If Actual Allocation is a decrease from Pre-Allocation, funds will decrease the allocation of CDBG Community Applications.

**PREPARED BY THE CITY OF DUBUQUE HOUSING & COMMUNITY DEVELOPMENT
DEPARTMENT**

**CITY OF DUBUQUE, IOWA
FY 2026 ANNUAL ACTION PLAN
FOR THE USE OF PROGRAM YEAR 2025
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**

The City of Dubuque distinguishes between four different but complementary areas of program development in its overall CDBG program: Administration, Housing Development, Neighborhood Development, and Public Facilities. The following description of activities summarizes the projects to be completed in the FY 2026 Annual Action Plan with the use of CDBG funds.

RESOURCES

CDBG Estimated Entitlement FY 2026 **\$1,035,721**

Program Income **\$94,868**

Program income projections are based on forecast for loan repayments based on the loan portfolio and program income generated from CDBG funded programs.

TOTAL RESOURCES **\$1,130,589**

ADMINISTRATION **\$226,118**

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 **\$115,000**

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 **\$111,118**

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

Priority: High

Objective/Outcome: Provide Decent Affordable Housing/Affordability

HOUSING DEVELOPMENT **\$800,000**

Housing Activities **\$250,000**

This project includes residential repair and rehab for low- and moderate-income homeowners and renters. Potential Activities include homeowner rehab, roof replacement, and accessibility improvements.

National Objective: Low- and Moderate-Income Housing

Location: City wide

Proposed Accomplishments: 20 Housing Units

Priority: High

Objective/Outcome: Decent Housing/Affordability

Lead & Healthy Homes Grant Match (2024) **\$100,000**

This project includes residential repair and rehab for low- and moderate-income homeowners and renters. Potential activities include lead assessment and lead paint reduction of abatement with forgivable loans to low- and moderate-income residents. This activity is match funding for the Lead and Healthy Homes

Grant awarded in FY25.

National Objective:	Low- and Moderate-Income Housing
Location:	City wide
Proposed Accomplishments:	20 Housing units
Priority:	High
Objective/Outcome:	Decent Housing/Affordability

Healthy Homes Grant Match (2024)

\$100,000

This project includes residential repair and rehab for low- and moderate-income homeowners and renters. Potential activities include roof replacement with forgivable loans to low- and moderate-income residents. This activity is match funding for the Healthy Homes Grant awarded in FY25.

National Objective:	Low- and Moderate-Income Housing
Location:	City wide
Proposed Accomplishments:	20 Housing units
Priority:	High
Objective/Outcome:	Decent Housing/Affordability

Housing Rehabilitation Services and Staff

\$150,000

This project includes staff support for program management activities, technical assistance, and loan packaging for the city's Community Development programs.

Priority:	High
Objective/Outcome:	Decent Housing/Affordability

CDBG Community Applications

\$200,000

This project includes community applications to support residential repair and rehab for low- and moderate-income homeowners and renters. Potential activities include homeowner rehab and/or rental rehab.

National Objective:	Low- and Moderate-Income Housing
Location:	City wide
Proposed Accomplishments:	30 Housing Units
Priority:	High
Objective/Outcome:	Decent Housing/Affordability

NEIGHBORHOOD DEVELOPMENT

\$104,323

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- Public Services

\$95,761

This project includes enhanced recreation programming offered in low- and moderate-income areas and to low and moderate income residents. Potential activities include expanded after-school programs, community partnerships, and scholarships.

National Objective:	Low- and Moderate-Income Benefit
Location:	City wide
Proposed Accomplishments:	300 Persons
Priority:	High
Objective/Outcome:	Suitable Living/Accessibility

Zoning 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. Potential activities include staff enforcement for zoning ordinance infractions, and/or housing inspection staff.

National Objective:	Low- and Moderate-Income Benefit
Location:	City wide, Low and Mod Area
Proposed Accomplishments:	100 Housing Units
Objective/Outcome:	Suitable Living/Sustainability

	4
<u>PUBLIC FACILITIES</u>	<u>\$0</u>
<u>Grand Total: CDBG Funding Proposed for FY 2026</u>	<u>\$1,130,589</u>

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 2026, there is anticipated to be an additional \$7,726,560 in general obligation debt issued that would apply against the statutory debt limit and \$14,122,187 in principal retired will be applied against the statutory debt limit.

In fiscal year 2026, debt service expense related to general obligation bonds that counts against the statutory debt limit will increase 4.07% under fiscal year 2025 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 2026 is as follows:

Project	Amount of Debt Issue	FY 2026 Debt Service
Fire Equipment Replacement (LOST)	401,060	\$ —
Fire Station Improvements (LOST)	100,000	—
Airport Improvements (LOST)	1,000,500	—
Park Development (LOST)	505,000	—
Reimagine Comiskey Park (GDTIF)	1,697,000	—
Federal Building Renovation (GDTIF)	945,600	—
Parking Ramp Major Maintenance (GDTIF)	2,857,400	—
Solid Waste Collection Vehicles - Refuse	220,000	—
GRAND TOTAL	\$ 7,726,560	\$ —

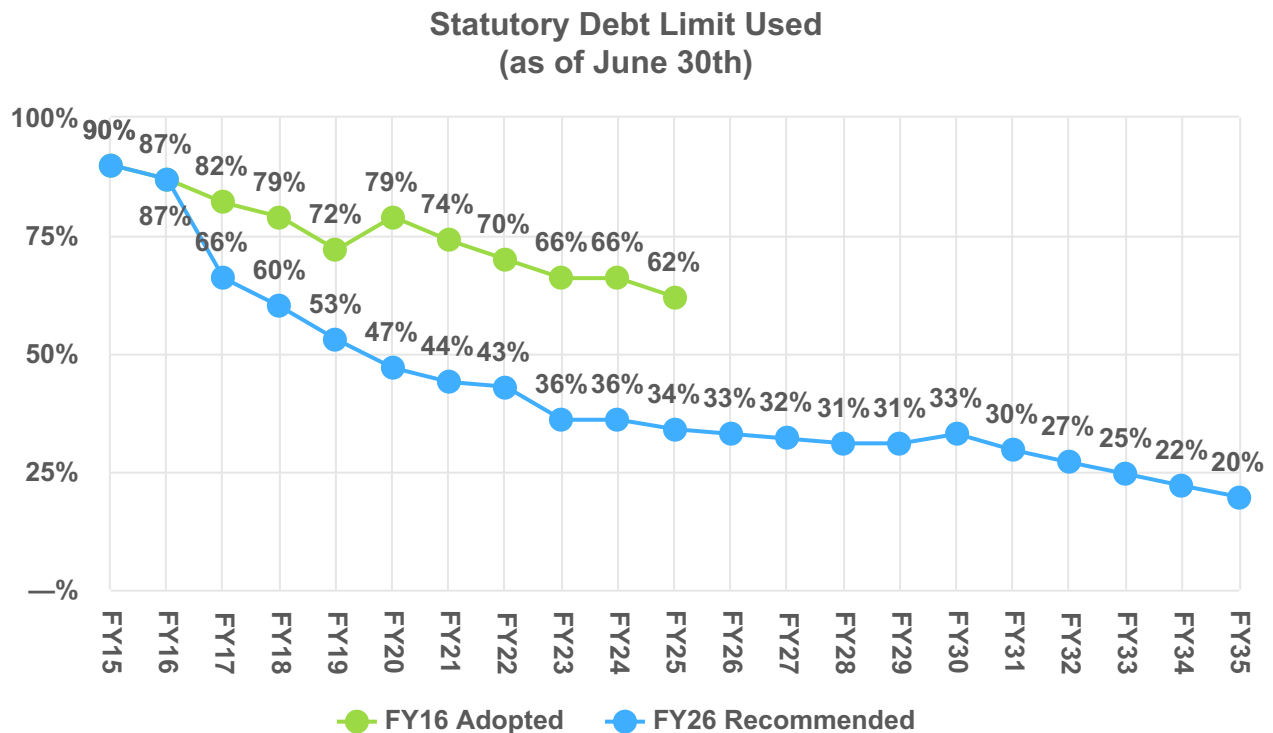
The new debt issued in fiscal year 2026 will be issued in April, which delays principal payments until fiscal year 2027.

The debt service property tax levy finances the bond and interest payments that are not being secured from other revenue sources. The levy rate for debt service will decrease by -0.02 to 0.08052 in fiscal year 2026. 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

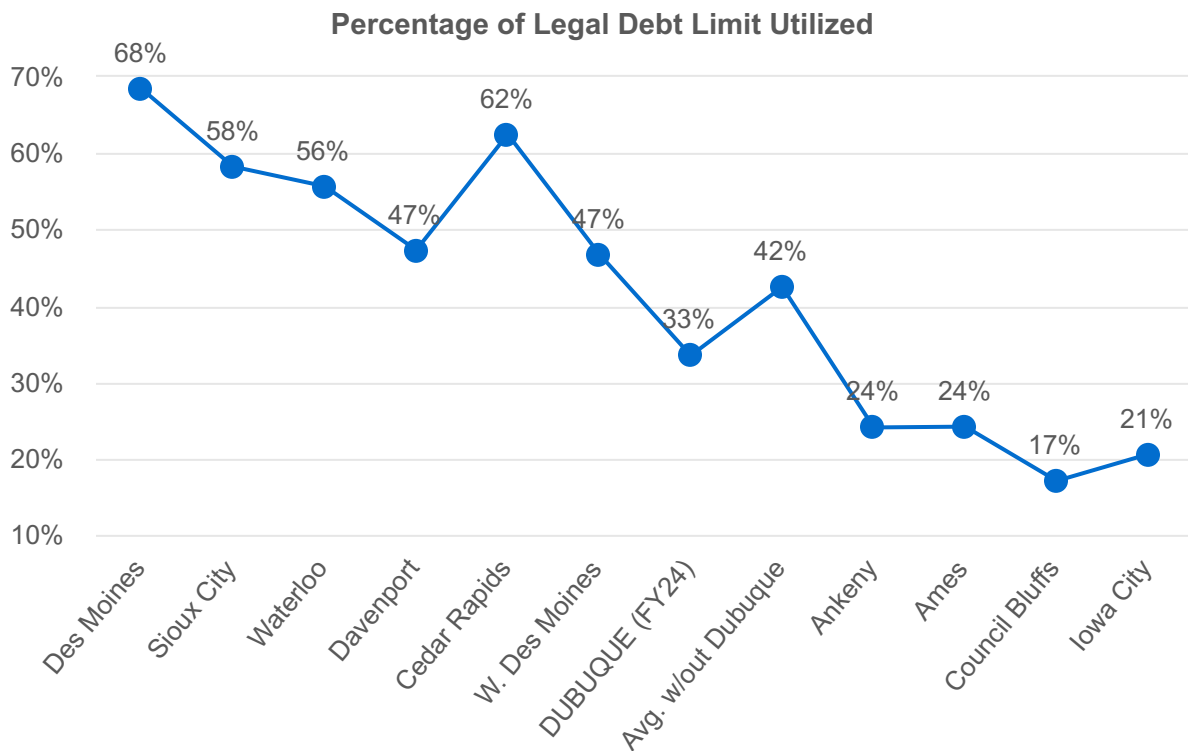
In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The recommended FY 2026 budget will exceed that target in FY 2026, FY 2027, and FY 2028 due to issuing necessary debt for Five Flags, Fire Equipment and Station Improvements, Central Avenue Corridor Improvements, Water Lead Lines, PFAS, Old Mill Road Lift Station and Force Main, Catfish Creek Sewershed Interceptor Sewer Improvements, Track Line Sanitary Sewer Reconstruction, Force Main Stabilization, and Park Improvements. However, Fiscal Year 2029 and Fiscal Year 2030 will meet the target. **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 2026, the use of the statutory debt limit would be 33.50%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2030, the City of Dubuque would be at 32.90% of the statutory debt limit. Projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% of the statutory debt limit.** This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.



The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2026 compared to the other cities in Iowa for Fiscal Year 2024 with a population over 50,000:

Fiscal Year 2024 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 (FY24)	\$ 803,564,354	\$ 549,760,000	68.42 %
10	W. Des Moines (FY24)	\$ 551,635,692	\$ 307,090,000	55.67 %
9	Cedar Rapids (FY 24)	\$ 681,383,619	\$ 396,830,000	58.24 %
8	Waterloo (FY24)	\$ 221,546,701	\$ 138,428,824	62.48 %
7	Davenport (FY24)	\$ 423,816,425	\$ 200,540,000	47.32 %
6	Sioux City (FY24)	\$ 309,734,920	\$ 144,929,999	46.79 %
5	Dubuque (FY26)	\$ 323,629,585	\$ 108,410,164	33.50 %
4	Ankeny (FY24)	\$ 416,454,919	\$ 100,260,000	24.07 %
3	Ames (FY24)	\$ 277,278,426	\$ 67,035,000	24.18 %
2	Iowa City (FY24)	\$ 368,416,450	\$ 62,905,000	17.07 %
1	Council Bluffs (FY24)	\$ 365,780,288	\$ 75,240,467	20.57 %



STATUTORY DEBT CAPACITY

FISCAL YEAR 2026 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.

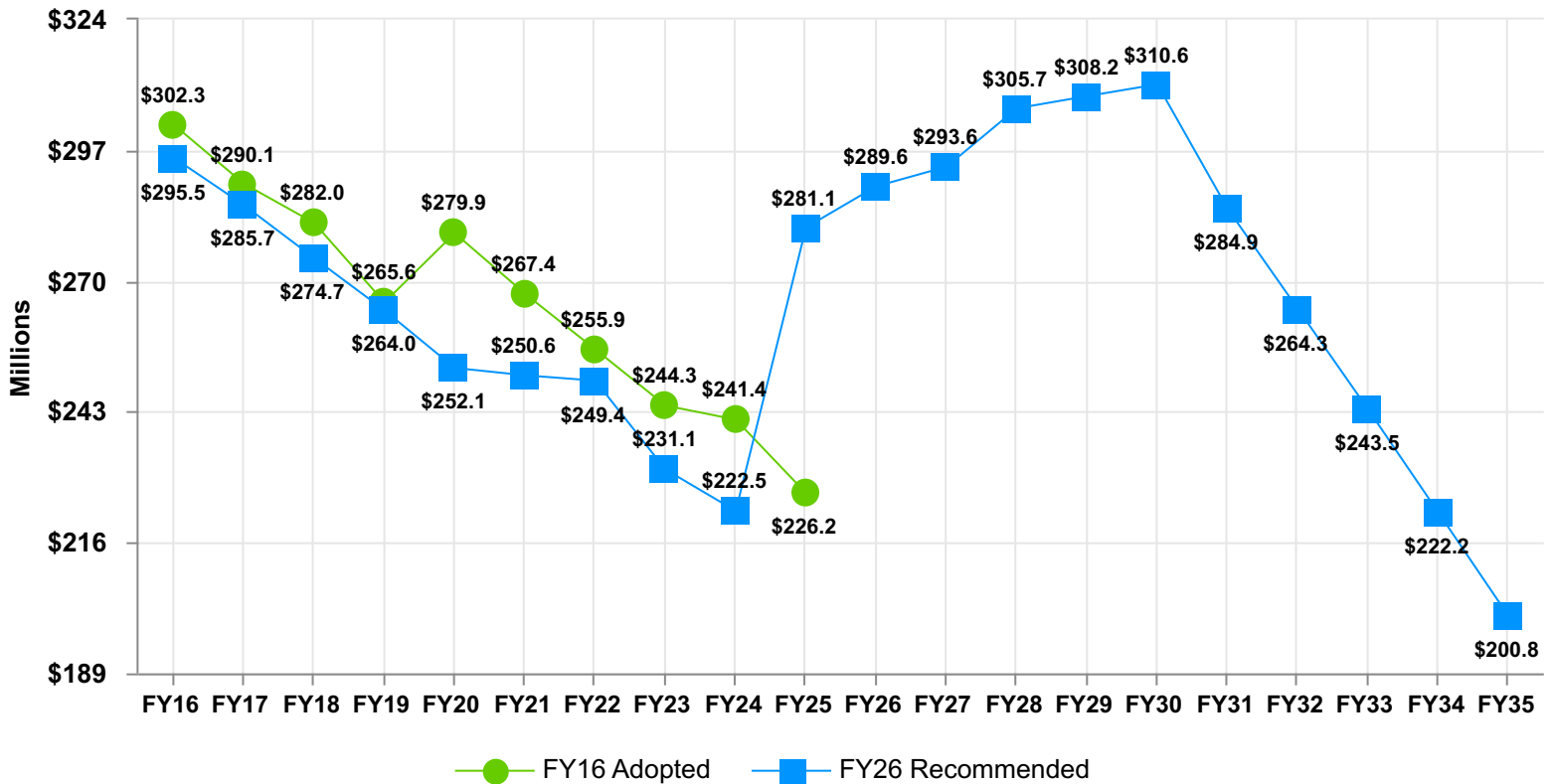
General Obligations, TIF debt (bonds, notes and rebates), and leases paid from the general fund are included as indebtedness of the City under the statutory debt limit.

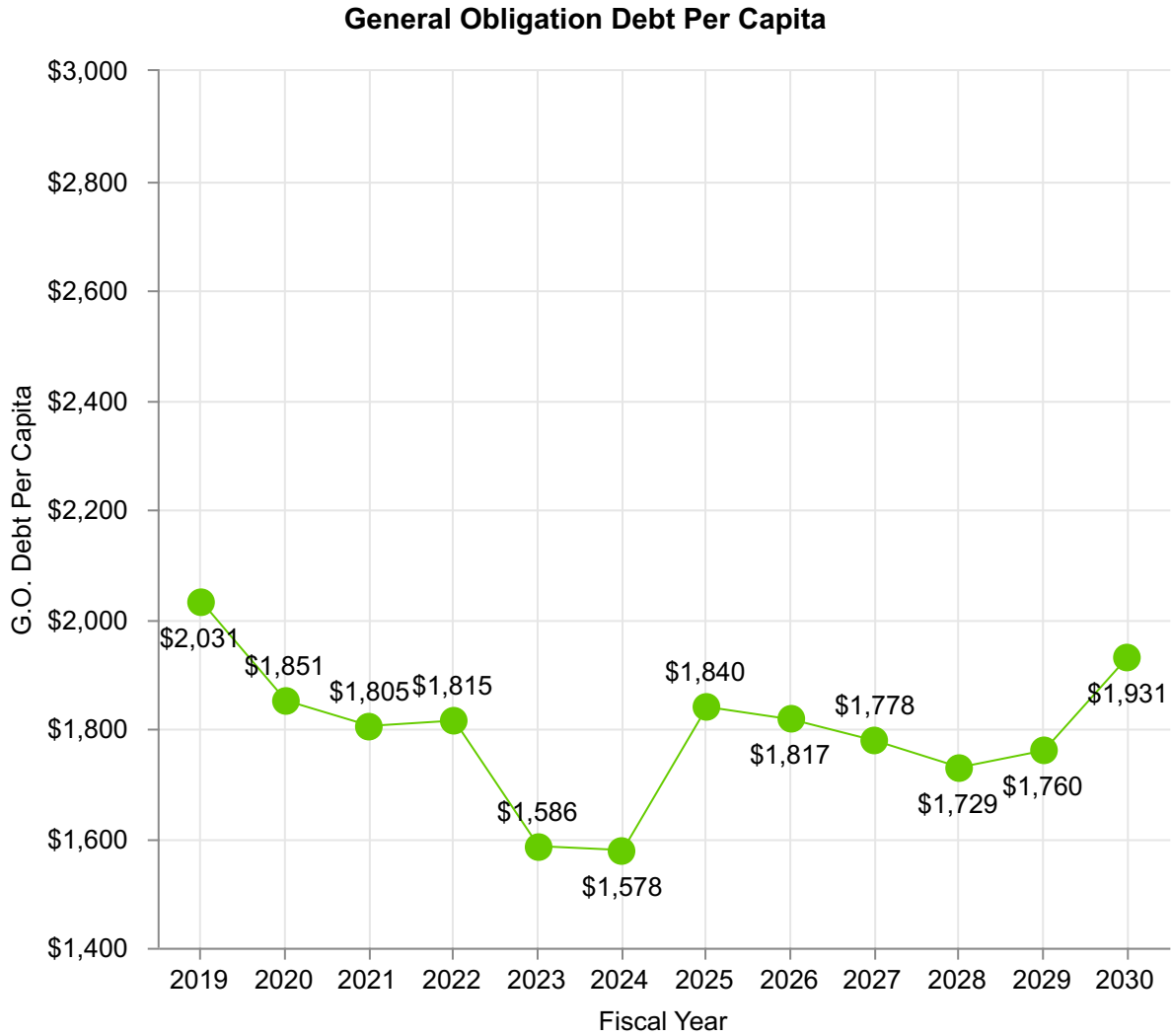
January 1, 2024	
FY 2026	
ASSESSED VALUE OF REAL PROPERTY	\$ 6,055,803,220
Less Veterans' Exemption	(30,859,670)
Subtotal	6,024,943,550
UTILITIES ASSESSED VALUE	447,648,143
PROPERTY	6,472,591,693
June 30, 2026	
STATUTORY DEBT (5% OF TOTAL ASSESSED VALUE)	323,629,585
Less Outstanding G.O. Debt, TIF Debt & Lease Obligations paid from General Fund	108,410,164.41
STATUTORY DEBT CAPACITY	\$ 215,219,420.59
PERCENT OF LEGAL DEBT MARGIN UTILIZED	33.50 %

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 \$310.62 million (32.90% of the statutory debt limit). **Projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% of the statutory debt limit, and the projection is to be at \$200.79 million (19.66% 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 6/30/25	Principal Due FY 2026	Interest Due FY 2026	Principal Outstanding 6/30/26
General Obligation Bonds (Essential Corporate Purpose)								
Airport New Terminal Furnishings ST20 Ref	6/2/21	2.00 %	2026	\$ 25,000	\$ 5,100	\$ 5,100	\$ 102	\$ —
Airport Improvements Refunding	4/17/17	3.00 %	2030	282,200	115,800	24,800	3,474	91,000
Airport Improv - PFC Refunding 2012C	6/2/21	2.00 %	2032	1,353,033	898,389	119,889	17,968	778,500
Airport Terminal Utility Improv - PFC	6/2/21	2.00 %	2034	490,000	350,000	35,000	7,000	315,000
Airport New Terminal Roads/Parking	4/4/16	2.79 %	2036	635,927	371,199	31,652	11,003	339,547
Airport Reconstruct Taxiway Alpha	3/3/25	4.33 %	2044	534,004	534,004	12,684	29,983	521,320
Airport Improvements - FY26	Future	4.50 %	2046	1,000,500	—			1,000,500
Building- Conf Center Energy Improv	6/20/19	3.00 %	2027	187,136	47,872	23,936	1,436	23,936
Building 18th Street Improv Sales Tax 20%	3/19/18	3.05 %	2026	391,913	56,545	56,545	1,782	—
Building City Hall Brickwork - ST20%	6/20/19	3.00 %	2027	236,448	64,329	32,164.56	5,325.95	32,164
Building Smart Meters Refunding	4/17/17	3.00 %	2030	45,400	18,600	4,000	558	14,600
Building Federal Building Roof - ST20%	4/4/16	2.79 %	2035	268,404	156,672	13,359	4,644	143,313
Building 2nd Floor Engine House #1	08/01/203	4.70 %	2043	207,060	200,246	7,228	9,552	193,018
Civic Center Improvements - Sales Tax 20%	6/20/19	3.00 %	2027	323,146	87,916	43,958	7,279	43,958
Civic Center Chair Platform Section 3	6/20/19	3.00 %	2027	59,340	15,180	7,590	455	7,590
DICW Expansion - South Siegert Farm	3/19/18	3.05 %	2026	239,534	34,559	34,559	1,088	—
DICW North Siegert Refunding	4/17/17	3.00 %	2029	1,285,000	480,000	115,000	14,400	365,000
DICW Expansion Consult Refund 2012H	6/2/21	2.00 %	2032	95,580	63,366	8,496	1,267	54,870
DICW Exp S Siegert Refundin 2012C Tax	6/2/21	2.00 %	2032	2,498,375	1,658,875	221,375	33,178	1,437,500
DICW Expansion - South Siegert Farm- Ex	6/20/19	3.00 %	2032	305,357	178,938	24,367	4,035	154,571
DICW Refund 2014C Taxable	6/2/21	2.00 %	2034	1,145,000	825,000	80,000	16,500	745,000
DICW Webber Property	6/29/22	4.36 %	2042	5,500,000	5,405,000	50,000	230,713	5,355,000
DICWChavenelle Road - Non-Taxable	6/2/21	2.00 %	2041	1,265,000	1,095,000	60,000	21,900	1,035,000
E911 Tower Relocation - Sales Tax 20%	6/20/19	3.00 %	2027	141,869	38,597	19,299	3,196	19,299
Finance General Ledger Software	6/2/21	2.00 %	2041	244,239	205,640	11,314	4,113	194,326
Finance General Ledger Software	6/29/22	4.07 %	2042	420,457	383,037	18,710	16,267	364,327
Fire Station #4 Improvements - Gaming	6/20/19	3.00 %	2027	188,054	41,522	20761	3438	20,761
Fire Truck Refunding - Debt Service Levy	4/17/17	3.00 %	2030	951,500	390,700	83,700	11,721	307,000
Fire Station #2 ST20 20 yr Refund 2014B	6/2/21	2.00 %	2034	85,217	68,946	6046	1379	62,900
Park Imp ST20 20 yr Refund 2014B	6/2/21	2.00 %	2034	124,780	100,954	8,854	2,019	92,100
Fire Ambulance Replacement	4/17/17	3.00 %	2030	230,000	100,000	20,000	3,000	80,000
Fire Structural Repairs 5&6/Quick Pump	6/20/19	3.00 %	2039	448,875	448,875		13,466	448,875
Fire Ladder/Pumper / HVAC FY21	6/2/21	2.00 %	2041	810,153	682,118	37,528	13,642	644,590
Fire Ladder/Pumper/Ambulance	6/29/22	4.07 %	2042	1,924,543	1,761,963	81,290	70,677	1,680,673
Fire HVAC	08/01/203	4.70 %	2043	188,790	182,570	6598	8,720	175,972
Fire Ambulance/Equipment/Building Improv	3/3/25	4.33 %	2044	3,653,911	3,653,911	86,820	205,227	3,567,091
Fire Ladder/Pumper	3/3/25	5.04 %	2044	2,141,750	2,141,750	48,750	130,719	2,093,000
Fire Equipment Replacement - FY26	Future	4.50 %	2046	401,600	—			401,060
Fire Station Improvements - FY26	Future	4.50 %	2046	100,000	—			100,000
Franchise Fee Settlement Judgment Bond	4/4/16	2.93 %	2035	2,830,000	1,615,000	145,000	50,825	1,470,000
GDTIF Colts Building Renovation	6/20/19	3.00 %	2039	1,575,000	1,295,000	75,000	38,850	1,220,000
GDTIF - Parks Jackson/Clock Non-Taxable	6/2/21	2.00 %	2041	535,000	535,000	30,000	10,700	505,000
GDTIF - DT Parking Ramp	6/2/21	2.00 %	2036	880,167	760,764	61,407	15,215	699,357
GDTIF Eng Dock Expansion	6/2/21	2.00 %	2036	409,833	354,235	28,593	7,085	325,642

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/25	Principal Due FY 2026	Interest Due FY 2026	Principal Outstanding 6/30/26
GDTIF DT Parking Ramp	6/29/2022	4.36 %	2042	975,000	935,000	40,000	39,853	895,000
GDTIF Docks/Five Flags AC	6/29/22	4.36 %	2042	745,000	715,000	30,000	30,468	685,000
GDTIF Five Flags/Parking Ramps	8/1/23	4.70 %	2043	1,080,000	1,045,000	40,000	49,933	1,005,000
GDTIF Chaplain Schmitt Amphitheater	3/3/25	5.06 %	2044	8,945,000	8,945,000	—	451,239	8,945,000
GDTIF ABC/Parking/Federal Building	3/3/25	5.04 %	2044	5,075,000	5,075,000	115,000	309,787	4,960,000
GDTIF Reimagine Comiskey - FY26	Future	4.50 %	2046	1,697,000	—	—	—	1,697,000
GDTIF Federal Building Renovation - FY26	Future	4.50 %	2046	945,600	—	—	—	945,600
GDTIF Parking Ramp Major Maint- FY26	Future	4.50 %	2046	2,857,400	—	—	—	2,857,400
GDTIF Downtown Housing Refunding	4/17/17	3.00 %	2030	2,120,000	970,000	180,000	31,705	790,000
GDTIF Millwork District Refunding	4/17/17	3.00 %	2030	2,080,000	910,000	170,000	27,300	740,000
GDTIF - 7th St/2-Way Conversion	6/2/21	2.00 %	2031	3,204,576	2,021,405	315,265	40,428	1,706,140
GDTIF - Intermodal 2012A Refunding	6/2/21	2.00 %	2031	2,545,000	1,605,000	250,000	32,100	1,355,000
GDTIF 5th St Restroom/MFC 2012H Ref	6/2/21	2.00 %	2032	1,254,420	831,634	111,504	16,633	720,130
GDTIF Wash Neigh Refunding 2012C Tax	6/2/21	2.00 %	2032	493,592	327,736	43,736	6,555	284,000
GDTIF 2014C Taxable Refunding	6/2/21	2.00 %	2034	5,385,000	3,885,000	395,000	77,700	3,490,000
GDTIF 2014B Refunding	6/2/21	2.00 %	2034	155,000	115,000	10,000	2,300	105,000
Library Improvements - Sales Tax 20%	6/20/19	3.00 %	2022	39,408	10,721	5,361	888	5,361
Library Improvements Sales Tax 20%	6/2/21	2.00 %	2027	84,526	28,737	14,297	575	14,440
Park Development - Sales Tax 20% FY26	Future	4.50 %	2046	505,000	—	—	—	505,000
Park Improvements - Sales Tax 20%	6/20/19	3.00 %	2027	47,290	12,866	6,433	1,065	6,433
Park Water System Study Refunding	4/17/17	3.00 %	2030	60,000	24,600	5,300	738	19,300
Park Ham House - Sales Tax 20%	4/4/16	2.79 %	2035	200,668	117,132	9,988	3,472	107,144
Park Skate Park	6/20/19	3.00 %	2027	613,524	156,948	78,474	4,708	78,474
Parking Port of Dubuque Parking Ramp	3/19/18	3.05 %	2026	373,553	53,896	53,896	1,698	—
Parking Central Ave Ramp Refunding	4/17/17	3.00 %	2030	6,380,000	2,430,000	575,000	72,900	1,855,000
Parking Iowa Street Ramp Improvements	3/19/18	2.91 %	2031	45,516	23,502	3,597	705	19,905
Parking Locust Ramp Security Cameras	6/20/19	3.00 %	2033	126,054	67,711	9,747	1,614	57,964
Parking Improvements Refunding 2014B	6/2/21	2.00 %	2034	125,000	85,000	10,000	1,700	75,000
Parking Improvements Taxable Ref	6/2/21	2.00 %	2034	220,000	160,000	15,000	3,200	145,000
Police CAD Software - Gaming Ref	6/2/21	2.00 %	2030	160,000	90,000	20,000	1,800	70,000
Public Works Equip Refunding	4/17/17	3.00 %	2030	392,000	160,900	34,500	4,827	126,400
Public Works Radio Replacement	3/19/18	2.91 %	2028	110,000	34,874	10,732	1,046	24,142
PW Curb Ramp/Engineering Street Improv	6/2/21	2.00 %	2034	885,000	645,000	65,000	12,900	580,000
Rec Improvements Sales Tax 20% Ref	6/2/21	2.00 %	2028	7,572	3,309	1,092	66	2,217
Rec Ice Center Settling Remediation/Imp	08/01/203	4.70 %	2043	4,614,150	4,462,185	161,175	213,016	4,301,010
Rec Ice Center Dehumidification	3/3/25	5.04 %	2044	1,153,250	1,153,250	26,250	70,387	1,127,000
Sanitary Improvements Refunding	4/17/17	3.00 %	2030	660,000	290,000	55,000	8,700	235,000
Sanitary Sewer Improvements	3/19/18	2.91 %	2031	1,030,009	531,819	81,402	15,954	450,417
Sanitary Forcemain Refunding 2012E	6/2/21	2.00 %	2032	376,122	242,934	34,096	35,162	208,838
Sanitary Sewer Improvements	6/20/19	3.00 %	2033	1,124,412	657,648	87,722	14,525	569,926
Sanitary Sewer Improvements Ref	6/2/2021	2.00 %	2034	4,390,000	3,160,000	320,000	63,200	2,840,000
Sanitary Sewer Improvements	4/4/16	2.79 %	2035	2,405,000	1,405,000	125,000	41,606	1,280,000
Solid Waste Collection Refunding	4/17/17	3.00 %	2030	51,300	21,100	4500	633	16,600
Solid Waste Collection	3/19/18	2.91 %	2031	27,447	14,172	2,169	426	12,003
Solid Waste Collection	3/3/25	4.33 %	2044	862,085	862,085	20,484	48,421	841,601
Solid Waste Collection - FY26	Future	4.50 %	2046	220,000	—	—	—	220,000
Stormwater Refunding	4/4/16	2.91 %	2028	6,270,000	760,000	245,000	22,800	515,000
Stormwater Improvements Refunding	4/17/17	3.00 %	2030	2,015,000	835,000	170,000	25,050	665,000
Stormwater Improvements	3/19/18	2.91 %	2031	1,714,542	885,275	135,501	26,558	749,774
Stormwater Improvements Ref	6/2/21	2.00 %	2031	1,115,424	703,595	109,735	14,072	593,860
Stormwater Improvements Ref	6/2/21	2.00 %	2032	77,131	49,818	6,992	996	42,826
Stormwater Improvements	6/20/19	3.00 %	2033	290,796	174,110	24,367	4,035	149,743
Stormwater Upper Bee Branch SRF NA	4/30/21	1.18 %	2037	22,138,000	16,114,000	1,258,000	230,430	14,856,000
Streetlight Replacement Refunding - ST	4/17/17	3.00 %	2030	4,900	2,100	400	63	1,700
Street FEMA Land Buyout - Gaming	6/20/19	3.00 %	2027	64,901	16,960	8,480	1,404	8,480
Street Fiber/Sidewalk/Lights Refunding RUT	4/17/2017	3.00 %	2030	258,600	106,200	22,800	3,186	83,400
Street Southwest Arterial	3/19/2018	2.91 %	2031	771,557	398,383	60,977	11,952	337,406
Street Southwest Arterial - Refunding 2012E	6/2/21	2.00 %	2032	827,747	576,371	70,002	11,527	506,369

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/25	Principal Due FY 2026	Interest Due FY 2026	Principal Outstanding 6/30/26
Transit Radio Replacement	3/19/18	2.91 %	2028	95,000	30,124	9,268	904	20,856
Transit Midtown Transfer	6/20/19	3.00 %	2039	216,125	216,125		6,484	216,125
Transit Vehicle Replacement	6/2/21	2.00 %	2041	780,609	657,243	36,159	13,145	621,084
Water System Improvements	3/19/18	2.91 %	2031	1,155,930	596,846	91,354	17,906	505,492
Water Improv Refunding 2012E	6/2/21	2.00 %	2032	369,768	238,830	33,520	4,777	205,310
Water System Improvements	6/20/19	3.00 %	2033	1,323,107	773,684	102,342	16,946	671,342
Water System Improvements Ref	6/2/21	2.00 %	2034	7,470,000	5,380,000	550,000	107,600	4,830,000
Water System Improvements	4/4/16	2.79 %	2035	635,000	375,000	35,000	11,088	340,000
Total General Obligation Bonds				151,099,706	100,599,000	8,307,989.56	3,306,757.95	100,017,572
Less Annual Appropriation G.O.				—	(14,625,570)	—	—	(13,369,544)
Total G.O. Bonds Subject to Debt Limit				151,099,706	85,973,430	8,307,990	3,306,758	86,648,028
Tax Increment								
Port of Dubuque Parking Ramp	10-16-07	7.50 %	2037	23,025,000	15,565,000	845,000	1,167,375	14,720,000
Total Tax Increment Bonds				23,025,000	15,565,000	845,000	1,167,375	14,720,000
Total Tax Increment				\$ 23,025,000	\$15,565,000	\$ 845,000	\$ 1,167,375	\$14,720,000
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								
Dubuque Screw (DICW)	6/19/06	Rebate	2019	\$ 345,516	\$ 19,728	\$ 19,728	\$ —	\$ 19,728
Geisler Brothers (DICW)	9/29/22	Rebate	2035	1,290	1,291	1,291	—	1,291
Seippel Warehouse (DICW)	9/29/22	Rebate	2035	442,190	442,190	442,190	—	442,190
Giese III (DICW)	4/19/21	Rebate	2033	55,171	55,171	55,171	—	55,171
Medline (DICW)	11/19/07	Rebate	2031	1,600,279	397,349	397,349	—	397,349
Simmons Pet Food (DICW)	12/9/20	Rebate	2030	397,918	476,354	476,354	—	476,354
Hodge (DICW)	4/6/20	Rebate	2035	257,073	518,208	518,208	—	518,208
Green Industrial Supply (DICW)	8/15/11	Rebate	2023	2,908,812	155,273	155,273	—	155,273
Appropriation	3/17/14	Rebate	2026	32,510	75,164	75,164	—	—
Appropriation	1/14/16	Rebate	2028	33,666	69,586	69,586	—	69,586
Rite Hite(DICW) Non-Appropriation	1/14/17	Rebate	2030	24,190	140,629	140,629	—	140,629
2026)	4/21/08	Rebate	2026	8,250,067	251,779	251,779	—	—
Linseed Oil (GDTIF) Multi-Res	3/7/13	Rebate	2030	576,504	84,525	16,905	—	67,620
Appropriation)	5/13/20	Rebate	2031	75,660	178,160	178,160	—	178,160
Marquette Hall (GDTIF) (Non-Appropriation)	5/20/19	Rebate	2031	9,170	4,960	4,960	—	4,960
3 Amigos (GDTIF) (Non-Appropriation)	4/15/19	Rebate	2031	2,516	3,114	3,114	—	3,114
210 Jones (GDTIF) (Non-Appropriation)	6/19/17	Rebate	2031	10,348	24,525	24,525	—	24,525
Dupaco (GDTIF) NA	1/22/19	Rebate	2038	173,225	173,225	173,225	—	173,225
Klauer (GDTIF) NA	1/12/22	Rebate	2035	104,380	104,380	104,380	—	104,380
McCoy Group (GDTIF)	6/20/23	Rebate	2035	248,980	248,890	248,890	—	248,890
Appropriation)	3/18/19	Rebate	2031	5,626	12,196	12,196	—	12,196
Julien Hotel (GDTIF)	4/21/08	Rebate	2026	3,260,286	264,175	264,175	—	—
44 Main (GDTIF) Multi-Res	10/18/10	Rebate	2027	446,799	158,562	79,281	—	79,281
Barker Financial (GDTIF) Multi-Res	8/16/10	Rebate	2027	297,282	13,545	13,545	—	—
253 Main St. (GDTIF) (Non-Appropriation)	4/6/15	Rebate	2027	5,798	3,082	3,082	—	3,082
Spahn and Rose (GDTIF) NA	4/21/14	Rebate	2027	108,221	119,222	119,222	—	119,222
Franklin Investment -Multires (GDTIF)	4/4/11	Rebate	2028	437,225	62,637	20,879	—	41,758
Plastic Center Betty Jane Block (GDTIF)	2/7/11	Rebate	2028	148,957	20,241	6,747	—	13,494
Caradco (GDTIF) Multi-Res	3/21/11	Rebate	2028	1,499,442	388,674	129,558	—	259,116
Bonson 356 Main St. (GDTIF) Multi-Res	12/19/11	Rebate	2028	152,286	28,767	9,589	—	19,178
Roshek Building (GDTIF) NA	2/17/09	Rebate	2030	5,149,852	388,088	388,088	—	388,088
Novelty Iron Works (GDTIF) NA Multi-Res	6/17/13	Rebate	2031	33,105	196,926	196,926	—	196,926
Switch Development	6/20/23	Rebate	2035	5,766	5,766	5,766	—	5,766
Gardens	9/28/20	Rebate	2038	428,116	428,116	32,932	—	395,184
Rockfarm Holdings (TECH) NA	10/7/14	Rebate	2027	42,301	47,176	47,176	—	47,176
Total TIF Rebates				27,570,527	5,561,674	4,686,043	—	4,661,120
Bowling & Beyond Lease Buyout	10-15-12	Buyout	2032	1,000,000	350,000	50,000	—	300,000

Description	Date of Issue	Average Interest Rate	Year of Final Payment	Amount of Issue	Principal Outstanding 6/30/25	Principal Due FY 2026	Interest Due FY 2026	Principal Outstanding 6/30/26
Iowa Finance Authority Loan - Caradco	12-01-10	3.0000 %	2030	4,500,000	2,314,171	233,154	67,690	2,081,017
Total Other Lns-Rev Backed				5,500,000	2,664,171	283,154	67,690	2,381,017
Total City Indebtedness Subject to Debt Limit				\$207,195,233	\$109,764,275	\$ 14,122,187	\$ 4,541,823	\$108,410,165
Revenue Bonds								
Sanitary Northfork Catfish Improv SRF	1/13/10	3.25 %	2031	\$ 912,000	\$ 285,000	\$ 53,000	\$ 9,263	\$ 232,000
Sanitary WRRC Upgrade SRF	8/18/10	3.25 %	2039	74,285,000	44,755,000	2,802,000	895,099	41,953,000
Sanitary WRRC Cogeneration SRF	5/17/13	2.00 %	2033	3,048,000	1,366,000	159,000	27,320	1,207,000
Sanitary Kerper Boulevard & Sponsor SRF	3/8/19	1.00 %	2038	2,763,000	1,781,000	131,000	17,810	1,650,000
Sanitary 42" Force Main WQFP Loan	3/3/23	1.00 %	2043	1,950,000	1,773,000	90,000	17,730	1,683,000
Sanitary Granger Creek & Force Main	9/20/2024	2.61 %	2045	2,536,000	2,536,000	97,000	64,737	2,439,000
Sanitary Old Mill Lift Station	2/7/2025	2.54 %	2046	26,221,000	26,221,000	—	475,942	26,221,000
Sanitary Projects- FY25	Future	2.60 %	2045	14,412,250	14,412,250	586,330	340,451	13,825,920
Sanitary Projects- FY26	Future	2.60 %	2046	20,079,873	—	—	—	20,079,873
Stormwater Lower Bee Branch SRF	10/27/10	3.25 %	2041	7,850,000	5,097,000	248,000	165,652	4,849,000
Stormwater Lower Bee Branch SRF	9/1/14	2.00 %	2034	1,029,000	151,000	18,000	3,020	133,000
Stormwater Northfork Catfish Improv. SRF	1/13/10	3.25 %	2031	800,000	250,000	47,000	8,125	203,000
Stormwater Sales Tax Increment Rev NA	6/15/15	3.72 %	2031	20,800,000	14,575,000	2,225,000	546,032	12,350,000
Stormwater Sales Tax Revenue - GO	5/19/14	3.23 %	2029	7,190,000	4,875,000	1,125,000	219,250	3,750,000
Stormwater Upper Bee Branch RR SRF	6/7/2019	2.00 %	2040	16,382,000	12,873,000	744,000	257,461	12,129,000
Stormwater West 32nd Detention SRF	1/14/09	3.25 %	2028	1,847,000	355,000	115,000	11,538	240,000
Stormwater Projects- FY26	Future	2.60 %	2046	632,643	—	—	—	632,643
Water Webber Extension - FY22 P&D	1/7/22	— %	2047	1,570,000	1,469,662	68,575	29,052	1,401,087
Water Projects- FY25	Future	2.60 %	2045	10,096,428	10,096,428	410,751	238,501	9,685,677
Water Projects- FY26	Future	2.60 %	2046	750,000	—	—	—	750,000
Water Roosevelt Water Tower SRF	8/9/19	2.00 %	2040	4,400,000	3,445,000	203,000	68,900	3,242,000
Water CIWA Purchase & Improvements	7/7/17	2.00 %	2036	8,613,761	5,804,000	439,000	116,080	5,365,000
Water- Clear Well Reservoirs SRF	10/18/07	3.25 %	2028	915,000	177,000	57,000	3,540	120,000
Water Meter Change Out Program SRF	2/12/10	3.25 %	2031	6,394,000	2,343,000	360,000	76,265	1,983,000
Water System Improvements & Ext. Refunding	8/18/21	2.00 %	2030	3,505,000	2,055,000	390,000	41,100	1,665,000
Total Revenue Bonds				238,981,955	156,695,340	10,368,656	3,632,868	167,789,200
Less Annual Appropriation Revenue Bds				—	(11,803,968)	—	—	(9,581,282)
Net Revenue Bonds				238,981,955	144,891,372	10,368,656	3,632,868	158,207,918
Total City Indebtedness				\$446,177,188	\$281,085,185	\$ 24,490,843	\$ 8,174,691	\$289,568,909
Statutory Debt Limit					\$321,926,120			\$323,629,585
% of Debt Limit Used					34.10 %			33.50 %
Remaining Debt Capacity					\$212,161,846			\$215,219,420

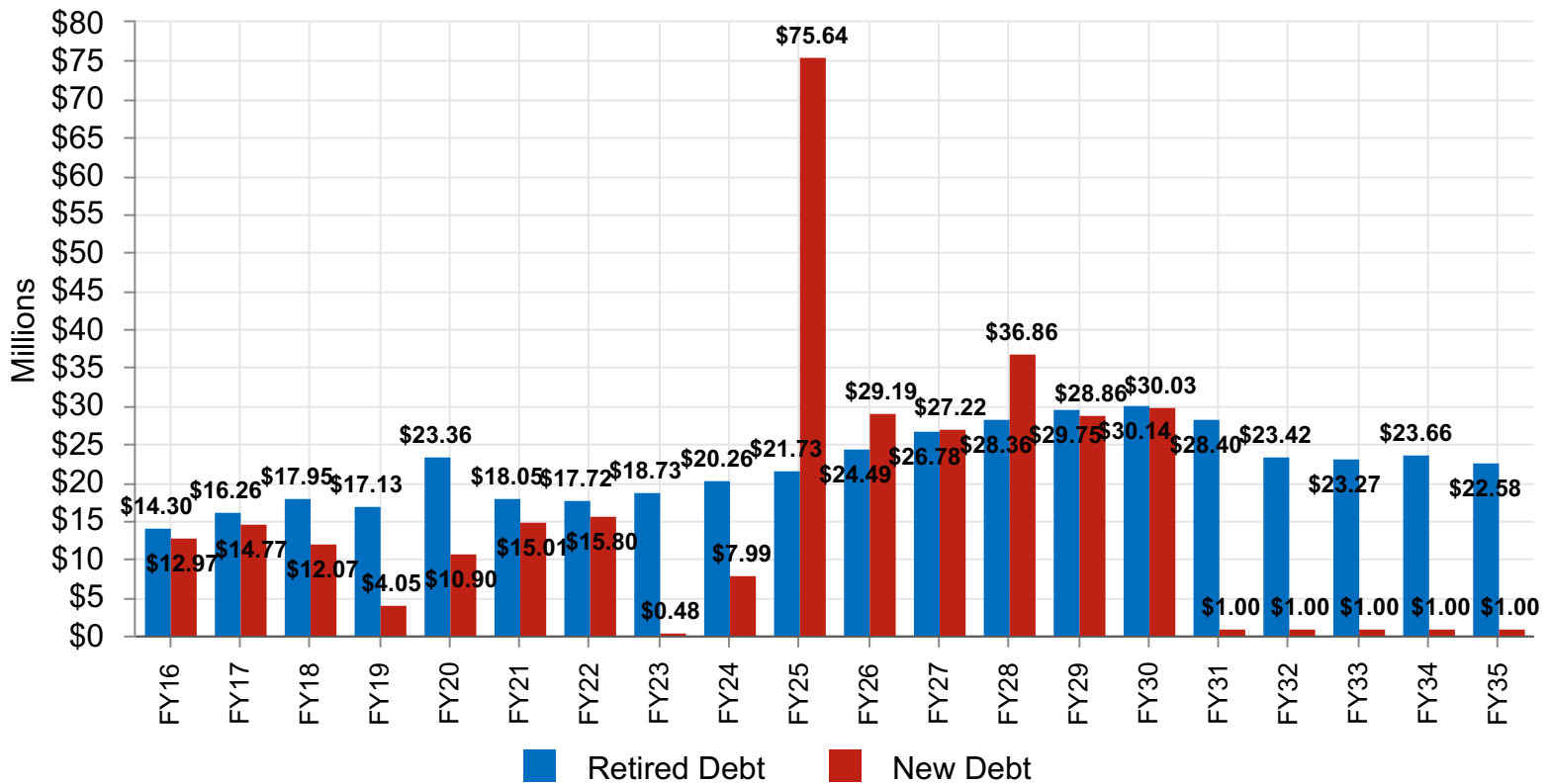
Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2026, is projected to be \$167,789,201 (33.50% of statutory debt limit). The total City indebtedness as of June 30, 2015, was \$295,561,181 (90% of statutory debt limit). **The City is projected to have \$8,483,725 more in debt as of June 30, 2026.**

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

Based on the timing of projects, the City issued very little debt in FY23 (\$0.48 million) and FY24 (\$7.99 million), so the FY25 debt issuance was a combination of three years of debt funding for projects. In that three-year period, the City retired \$60.72 million in debt and issued \$84.11 million in debt. The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:

Retired Debt Versus New Debt (In Millions)



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.

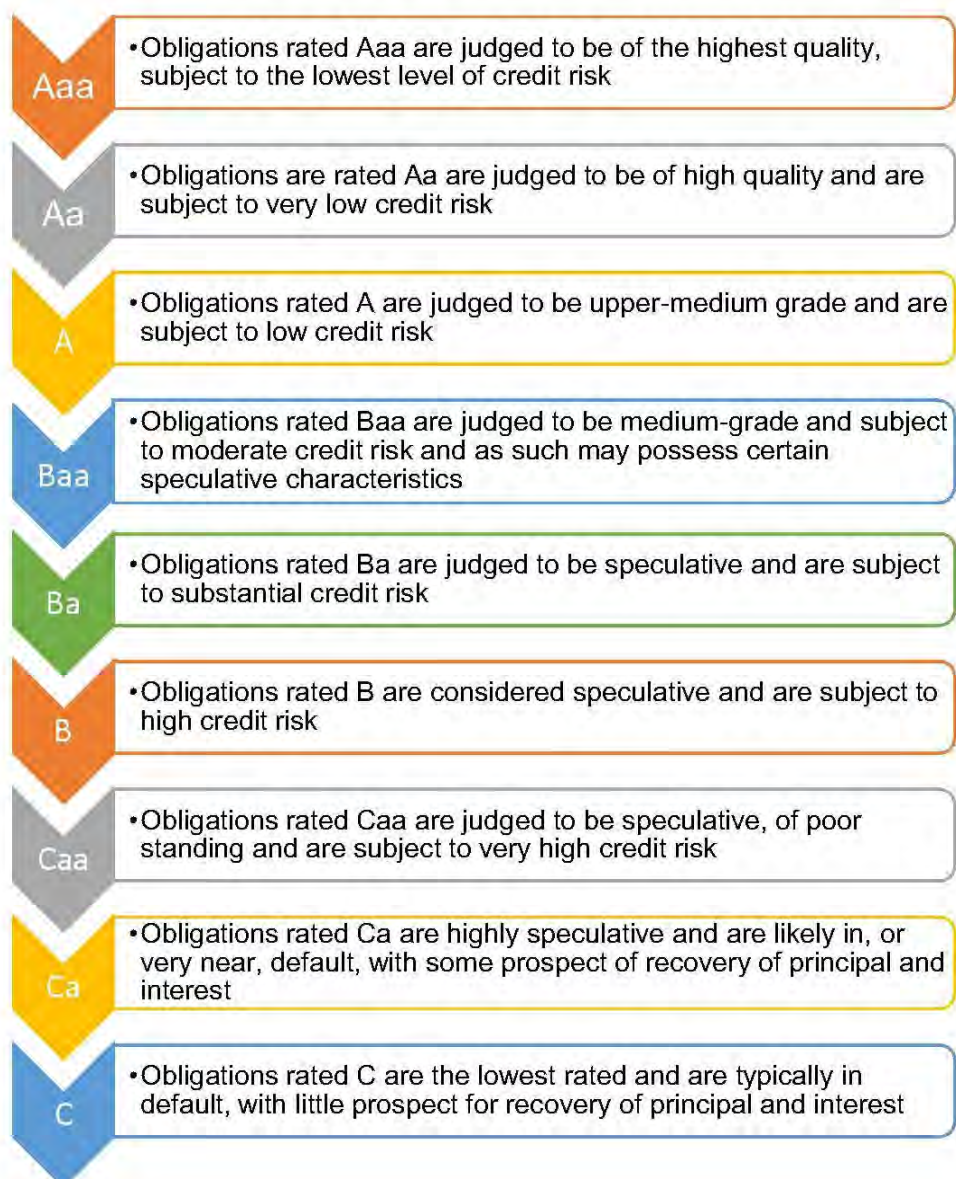
Credit Strengths:

- 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 2026 Moody's Investors Service Bond Ratings Comparison for Iowa Cities

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

In January 2025, Moody's Investor Services affirmed the Aa2 credit rating on general obligation bonds. Moody's credit analysis states, "the City of Dubuque's local economy benefits from its role as a regional economic center, with solid resident income and full value per capita. Financial operations are strong and will remain so despite declines in fund balance over the next few years, as it expends funds from the pandemic. Long-term liabilities and fixed cost ratios are moderate and will remain so despite future borrowing needs." According to Moody's, the Aa2 issuer rating for the City of Dubuque's bonds reflects the city's healthy economic base, which serves as a regional economic center. Other rationale stated for the rating include full value per capita and adjusted resident income are solid at around \$109,000 and 98% respectively, though weaker than Aa peers, in part because of a large student population, available fund balance was strong at around 60% of revenue at the close of fiscal 2023 (year-end June 30), and cash was stronger at 85% of revenue. The City's available fund balance will likely remain well over 45%, despite some planned draws in fiscal 2024 and fiscal 2025 to spend down federal funds from the pandemic. Despite the state adopting new property tax restrictions, revenue raising flexibility remains strong because the City maintains significant margin in its employee benefits fund and is not utilizing its emergency levy. The long-term liabilities ratio will likely remain well under 300% inclusive of the current issuances and future borrowing plans, and fixed-costs ratio will remain well below 20%.

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CAPITAL BUDGET

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

The City's five-year Capital Improvement Program (CIP), contained in a separate document, and is used to plan for major changes to the City's infrastructure and other capital improvements. Departments propose projects in the fall and a draft of the CIP is developed before operational budgets are submitted. The CIP by department is reviewed with the operating budgets during budget hearings with City Council in February. The CIP is approved in March with the operating budget.

The CIP document has a page for every project and the format includes description of the project, City Council Goals & Priority outcome, funding restrictions, effect on operations, and relationship to other projects. The CIP recommendation reflects the City's comprehensive plan and the goals and priorities established by City Council.

The FY 2026 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 2025) budget process covered Fiscal Year 2025 through 2029 and is \$354,574,409. The recommended five-year CIP for the upcoming budget process (Fiscal Year 2026) will cover Fiscal Year 2026 through 2030 and is \$351,594,553. This is a \$(2,979,856), or 0.84% decrease.

The Fiscal Year 2026 CIP budget recommendation of \$91,803,749 is a 3.44% increase from the Fiscal Year 2025 CIP budget of \$88,753,825.

The City will issue \$152,147,710 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 park development, neighborhood park developments, 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 \$152,147,710 of debt in FY 2026-2030. **The City will retire \$139,519,604 of existing debt, increasing the amount of City debt by \$12,628,106. By far the greatest use of debt over the next five years is for sanitary sewer maintenance and improvements (\$78,399,027).**

For Fiscal Year 2026, the use of the statutory debt limit would be 33.50%, and by the end of the Recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2030, the City of Dubuque would be at 32.90% of the statutory debt limit.

In this budget recommendation, the Mayor and City Council are currently reviewing, projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

In the extremely low interest rate environment prior to 2015, the City had been increasing the use of debt to accomplish the projects that need to be done. To have any success, a community must have a sound infrastructure. The Mayor and City Council has recognized the infrastructure issues Dubuque faces and has been responsive. While there was some criticism of City use of debt to deal with those infrastructure challenges, that criticism fails to recognize that not financing the needed infrastructure maintenance and improvements is also a form of debt that is passed down to future generations. This was a strategic decision by the City Council realizing that infrastructure investment just gets more expensive over time for these reasons: a) the older a piece of infrastructure gets and the more it is allowed to deteriorate increases costs; b) the longer the wait to invest in infrastructure the costs are increased by inflation; and c) If the investment in infrastructure is not made in this low interest rate environment this investment will eventually need to be made when interest rates are higher, thereby increasing costs. However, beginning in FY 2016 the City Council at their 2015 Goal Setting Session debt reduction was adopted as a High Priority. So the amount of outstanding debt began to decrease and in Fiscal Year 2026 the City will be issuing slightly more debt (\$4,698,236) than is retired and many projects will become pay-as-you-go. However, in 2022 a fourth reason was created for considering using debt for infrastructure projects and that is the massive amount of federal grant money that was being made available. 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, 2025, is currently \$281,085,184. The breakdown of the debt principle outstanding as of June 30, 2025, is as follows:

Debt Obligation	6/30/2025 Principle Outstanding
General Obligation Essential Corporate Purpose	\$100,598,999
Less General Obligation Debt Subject to Annual Appropriation	(\$14,625,570)
Tax Increment Notes and Bonds	\$15,565,000
Economic Development TIF Rebate Agreements	\$5,561,674
Other Revenue-Backed Loans	\$2,664,171
Total Indebtedness Subject to Statutory Debt Limit of \$262,722,395	\$109,764,274
Percent of Statutory Debt Limit Used as of June 30, 2025	34.10 %
Revenue Bonds	\$156,695,340
Less Revenue Bonds Subject to Annual Appropriation	(\$11,803,968)
Add Debt Subject to Annual Appropriation	\$26,429,538
Total City Indebtedness as of June 30, 2025	\$281,085,184

Capital Improvement Program

The City will issue \$152,147,710 in new debt in the Recommended 5-year CIP, mostly for fire equipment replacement (\$4,163,408), fire station improvements, fire station expansion, airport improvements, reimagine Comiskey, neighborhood park developments, Federal Building renovations (\$5,640,600), solid waste collection vehicles, sanitary sewer improvements (\$78,399,027), water system projects (\$15,956,673), stormwater improvements, parking maintenance (\$5,240,000), renovation of Five Flags (\$22,890,869), and Central Avenue improvements (\$6,440,000).

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Fire Equipment Replacement (LOST)	\$401,060	\$544,000	\$—	\$—	\$—	\$945,060
Fire Station Expansion/Relocation (LOST)	\$—	\$—	\$—	\$—	\$500,900	\$500,900
Fire Station Improvements (LOST)	\$100,000	\$900,000	\$500,000	\$—	\$50,000	\$1,550,000
Fire Truck/Ambulance Replacements (LOST)	\$—	\$1,350,000	\$950,000	\$—	\$1,863,408	\$4,163,408
Airport Improvements (LOST)	\$1,000,500	\$804,999	\$192,000	\$294,000	\$—	\$2,291,499
Park Development (LOST)	\$505,000	\$—	\$—	\$—	\$—	\$505,000
14th Street Overpass (GDTIF)	\$—	\$—	\$—	\$1,341,131	\$—	\$1,341,131
Reimagine Comiskey Park (GDTIF)	\$1,697,000	\$—	\$—	\$—	\$—	\$1,697,000
Central Avenue Corridor (GDTIF)	\$—	\$—	\$1,760,000	\$1,780,000	\$2,900,000	\$6,440,000
Federal Building Renovation (GDTIF)	\$945,600	\$—	\$—	\$—	\$4,695,000	\$5,640,600
Five Flags Renovation (GDTIF)	\$—	\$2,750,000	\$3,040,000	\$8,128,869	\$8,972,000	\$22,890,869
Parking Ramp Major Maintenance (GDTIF)	\$2,857,400	\$350,000	\$—	\$—	\$2,033,000	\$5,240,400
Solid Waste Collection Vehicles - Refuse	\$220,000	\$375,000	\$595,000	\$375,000	\$845,000	\$2,410,000
Sanitary Sewer Projects	\$20,079,873	\$17,796,826	\$19,938,126	\$12,413,852	\$8,170,350	\$78,399,027
Stormwater Projects	\$632,643	\$820,000	\$723,500			\$2,176,143
Water Projects	\$750,000	\$1,524,715	\$9,158,146	\$4,523,812	\$—	\$15,956,673
Total New Debt	\$29,189,076	\$27,215,540	\$36,856,772	\$28,856,664	\$30,029,658	\$152,147,710

The City will retire \$139,519,604 of existing debt over the next five-years (FY26-FY30).

The following chart shows the net reduction of debt from Fiscal Year 2026 - Fiscal Year 2030:

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
New Debt	\$29,189,076	\$27,215,540	\$36,856,772	\$28,856,664	\$30,029,658	\$152,147,710
Retired Debt	-\$24,490,840	-\$26,781,297	-\$28,355,118	-\$29,751,697	-\$30,140,652	-\$139,519,604
Net Debt Increase (Reduction)	\$4,698,236	\$434,243	\$8,501,654	-\$895,033	-\$110,994	\$12,628,106

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

Table 1 below shows a summary of the five-year CIP by State Program. This is a decrease of -\$2,979,856 from the FY 2025-2029 total CIP budget of \$354,574,409.

TABLE 1 - FISCAL YEAR 2026-2030 CIP CAPITAL IMPROVEMENT PROGRAM

EXPENDITURES	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Public Safety	\$ 501,060	\$ 2,794,000	\$ 1,450,000	\$ —	\$ 2,414,308	\$ 7,159,368
Public Works	33,729,584	17,366,227	17,957,673	35,112,439	11,524,144	115,690,067
Culture & Recreation	2,596,611	3,015,000	3,321,678	9,057,322	9,995,000	27,985,611
Community & Economic Devl	4,503,043	6,312,496	4,418,535	2,386,514	2,046,959	19,667,547
General Government	4,061,542	804,853	1,057,733	2,906,820	5,773,750	14,604,698
Business Type	46,411,909	34,530,942	41,638,149	25,015,510	18,890,752	166,487,262
TOTAL	\$ 91,803,749	\$ 64,823,518	\$ 69,843,768	\$ 74,478,605	\$ 50,644,913	\$351,594,553

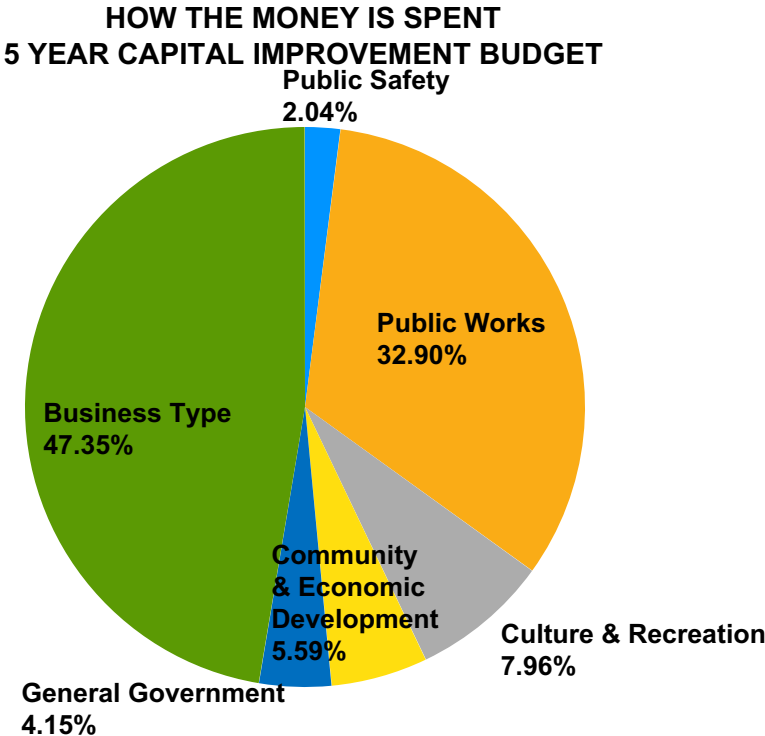
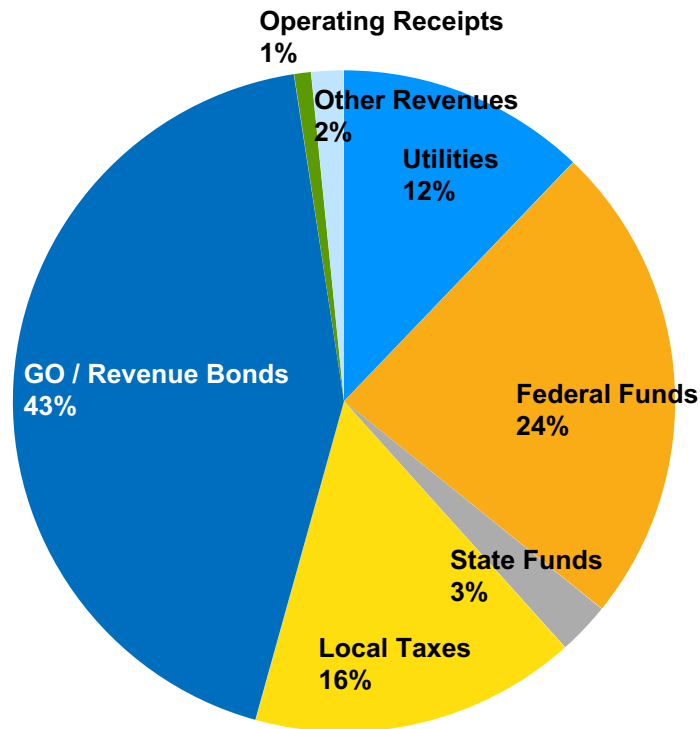


TABLE 2 - CIP FUNDING SOURCES

FUNDING SOURCES	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Utilities	\$ 13,785,544	\$ 7,469,021	\$ 6,426,314	\$ 7,389,451	\$ 7,716,139	\$ 42,786,469
Federal Funds	24,464,926	18,243,791	11,671,738	25,715,661	3,023,792	83,119,908
State Funds	1,012,074	1,812,474	4,290,974	794,974	1,065,000	8,975,496
Local Taxes	21,709,641	8,917,468	9,026,324	9,139,188	7,322,459	56,115,080
GO / Revenue Bonds	29,189,076	27,215,540	36,856,772	28,856,664	30,029,658	152,147,710
Operating Receipts	112,000	344,096	858,152	864,178	729,250	2,907,676
Other Revenues	1,530,488	821,128	713,494	1,718,489	758,615	5,542,214
TOTAL	\$ 91,803,749	\$ 64,823,518	\$ 69,843,768	\$ 74,478,605	\$ 50,644,913	\$351,594,553

**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 2026	FY 2027	FY 2028	FY 2029	FY 2030
Fire Station Expansion/Relocation	\$ —	\$ —	\$ —	\$ —	\$ 829,653
South Pointe Park Development	—	2,000	2,000	2,000	2,000
Industrial Center Native Plantings	—	2,000	—	—	—
HVAC Replacement (WRRRC)	5,000	5,000	5,000	5,000	—
Industrial Controls Upgrade	—	(20,000)	(25,000)	(25,625)	(26,265)
UV System Cable & Harness Replacement	—	(1,500)	(15,500)	(1,600)	(1,650)
Biogas Chiller Replacement	—	(2,500)	(2,550)	(2,600)	(2,650)
Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	14,958	29,916	29,916	29,916	29,916
Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	—	(242,500)	(242,500)	(242,500)	(242,500)
Old Mill Road Lift Station & Force Main - Phase 1	—	14,800	15,318	15,854	16,409
Street Camera Installation	51,684	62,634	73,584	—	—
Fiber Infrastructure Management System	15,000	15,000	15,000	—	—
Total Operating Impact	\$ 86,642	\$ (135,150)	\$ (144,732)	\$ (219,555)	\$ 604,913

Category	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Personnel	\$ —	\$ —	\$ —	\$ —	\$ 829,653
Operating	86,642	(135,150)	(144,732)	(219,555)	(224,740)
Debt Service					
Total Operating Costs	\$ 86,642	\$ (135,150)	\$ (144,732)	\$ (219,555)	\$ 604,913

CITY OF DUBUQUE, IOWA

Fiscal Year 2026-2030 Capital Improvement Program (CIP)

TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

Attached is the Fiscal Year 2026-2030 Capital Improvement Program (CIP). State law requires that a five-year CIP be adopted by the City Council after a public hearing. The required CIP public hearing will be held March 23, 2023, at the same time as the public hearing on the Fiscal Year 2026 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 was successful in obtaining several large grants and now will be implementing those projects, especially the Bee Branch Flood Mitigation Project, 16th Street Pumping Station, and the 14th Street Overpass project.

A particular emphasis in this five-year CIP is modernization, maintenance, and extension of the City sanitary sewer system to accommodate the growth the City is currently experiencing, and anticipating in the next few years and beyond. In the current fiscal year (FY 2025), the City will have allocated \$40,809,198 and in this new five-year CIP, the City will have allocated an additional \$90,406,304 for a total of \$131,215,502 over a six-year period.

The Fiscal Year 2026 CIP budget recommendation of \$91,803,749 is a 3.44% increase from the Fiscal Year 2025 CIP budget of \$88,753,825.

The City will issue \$152,147,710 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 park development, neighborhood park developments, 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 \$152,147,710 of debt in FY 2026-2030. The City will retire \$139,519,604 of existing debt, increasing the amount of City debt by \$12,628,106. By far the greatest use of debt over the next five years is for sanitary sewer maintenance and improvements (\$78,399,027).

For Fiscal Year 2026, the use of the statutory debt limit would be 33.50%, and by the end of the Recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2030, the City of Dubuque would be at 32.90% of the statutory debt limit.

In this budget recommendation, the Mayor and City Council are currently reviewing, projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% of the statutory debt limit. This is an improvement on the debt reduction plan adopted in August 2015, that first began implementation in Fiscal Year 2016.

In the extremely low interest rate environment prior to 2015, the City had been increasing the use of debt to accomplish the projects that need to be done. To have any success, a community must have a sound infrastructure. The Mayor and City Council has recognized the infrastructure issues Dubuque faces and has been responsive. While there was some criticism of City use of debt to deal with those infrastructure challenges, that criticism fails to recognize that not financing the needed infrastructure maintenance and improvements is also a form of debt that is passed down to future generations. This was a strategic decision by the City Council realizing that infrastructure investment just gets more expensive over time for these reasons: a) the older a piece of infrastructure gets and the more it is allowed to deteriorate increases costs; b) the longer the wait to invest in infrastructure the costs are increased by inflation; and c) If the investment in infrastructure is not made in this low interest rate environment this investment will eventually need to be made when interest rates are higher, thereby increasing costs. However, beginning in FY 2016 the City Council at their 2015 Goal Setting Session debt reduction was adopted as a High Priority. So the amount of outstanding debt began to decrease and in Fiscal Year 2026 the City will be issuing slightly more debt (\$4,698,236) than is retired and many projects will become pay-as-you-go. However, in 2022 a fourth reason was created for considering using debt for infrastructure projects and that is the massive amount of federal grant money that was being made available. 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.

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Fire Station Improvements (LOST)	\$100,000	\$900,000	\$500,000	\$—	\$50,000	\$ 1,550,000
Fire Truck/ Ambulance Replacements (LOST)	\$—	\$1,350,000	\$950,000	\$—	\$1,863,408	\$ 4,163,408
Airport Improvements (LOST)	\$1,000,500	\$804,999	\$192,000	\$294,000	\$—	\$ 2,291,499
Park Development (LOST)	\$505,000	\$—	\$—	\$—	\$—	\$ 505,000
14th Street Overpass (GDTIF)	\$—	\$—	\$—	\$1,341,131	\$—	\$ 1,341,131
Reimagine Comiskey Park (GDTIF)	\$1,697,000	\$—	\$—	\$—	\$—	\$ 1,697,000
Central Avenue Corridor (GDTIF)	\$—	\$—	\$1,760,000	\$1,780,000	\$2,900,000	\$ 6,440,000
Federal Building Renovation (GDTIF)	\$945,600	\$—	\$—	\$—	\$4,695,000	\$ 5,640,600
Five Flags Renovation (GDTIF)	\$—	\$2,750,000	\$3,040,000	\$8,128,869	\$8,972,000	\$ 22,890,869
Parking Ramp Major Maintenance (GDTIF)	\$2,857,400	\$350,000	\$—	\$—	\$2,033,000	\$ 5,240,400
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Sanitary Sewer Projects	\$20,079,873	\$17,796,826	\$19,938,126	\$12,413,852	\$8,170,350	\$ 78,399,027
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Total New Debt	\$ 29,189,076	\$ 27,215,540	\$ 36,856,772	\$ 28,856,664	\$ 30,029,658	\$ 152,147,710

The City will retire \$139,519,604 of existing debt over the next five-years (FY26-FY30).

The following chart shows the net reduction of debt from Fiscal Year 2026 - Fiscal Year 2030:

Project	2026	2027	2028	2029	2030
New Debt	\$29,189,076	\$27,215,540	\$36,856,772	\$28,856,664	\$30,123,456
Retired Debt	-\$24,490,840	-\$26,781,297	-\$28,355,118	-\$29,751,697	-\$30,123,456
Net Debt Increase (Reduction)	\$4,698,236	\$434,243	\$8,501,654	-\$895,033	-\$1,000,000

There was a 0.53% increase in assessed value effective January 1, 2024, which is the assessment the Fiscal Year 2026 statutory debt limit is based on. The statutory debt limit effective June 30, 2026 is \$323,629,585. The City will be at 33.50% of statutory debt limit by June 30, 2026. In FY 16 the City was at 86.13% of statutory debt limit, so 33.50% in Fiscal Year 2026 is a 53.04% 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	FY25
90.00%	86.54%	66.06%	59.79%	52.90%	46.91%	43.51%	43.33%	39.36%	40.07%	34.85%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2026–2030 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 2026 is as follows:

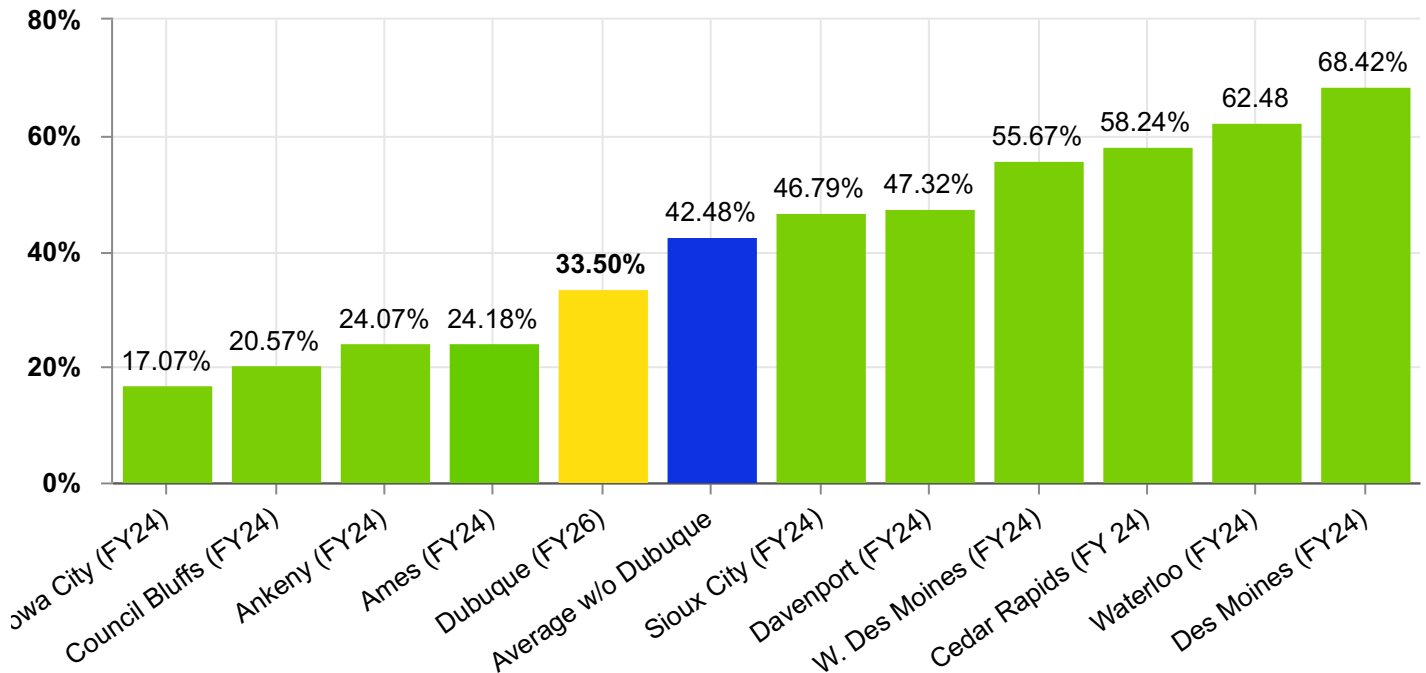
FY 26	FY 27	FY 28	FY 29	FY 30
33.50%	32.13%	30.65%	30.58%	32.90%

The following chart shows Dubuque's relative position pertaining to use of the statutory debt limit for Fiscal Year 2026 compared to the other cities in Iowa for Fiscal Year 2024 with a population over 50,000:

Fiscal Year 2024 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 (FY24)	\$803,564,354	\$549,760,000	68.42%
10	W. Des Moines (FY24)	\$551,635,692	\$307,090,000	55.67%
9	Cedar Rapids (FY 24)	\$681,383,619	\$396,830,000	58.24%
8	Waterloo (FY24)	\$221,546,701	\$138,428,824	62.48%
7	Davenport (FY24)	\$423,816,425	\$200,540,000	47.32%
6	Sioux City (FY24)	\$309,734,920	\$144,929,999	46.79%
5	Dubuque (FY26)	\$323,629,585	\$108,410,164	33.50%
4	Ankeny (FY24)	\$416,454,919	\$100,260,000	24.07%
3	Ames (FY24)	\$277,278,426	\$67,035,000	24.18%
2	Iowa City (FY24)	\$368,416,450	\$62,905,000	17.07%
1	Council Bluffs (FY24)	\$365,780,288	\$75,240,467	20.57%
	Average w/o Dubuque			42.48%

Percent of Legal Debt Limit Utilized



Dubuque ranks as the fifth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is below the average of the other Cities. The average (42.48%) is 26.82% higher than Dubuque (33.50%).

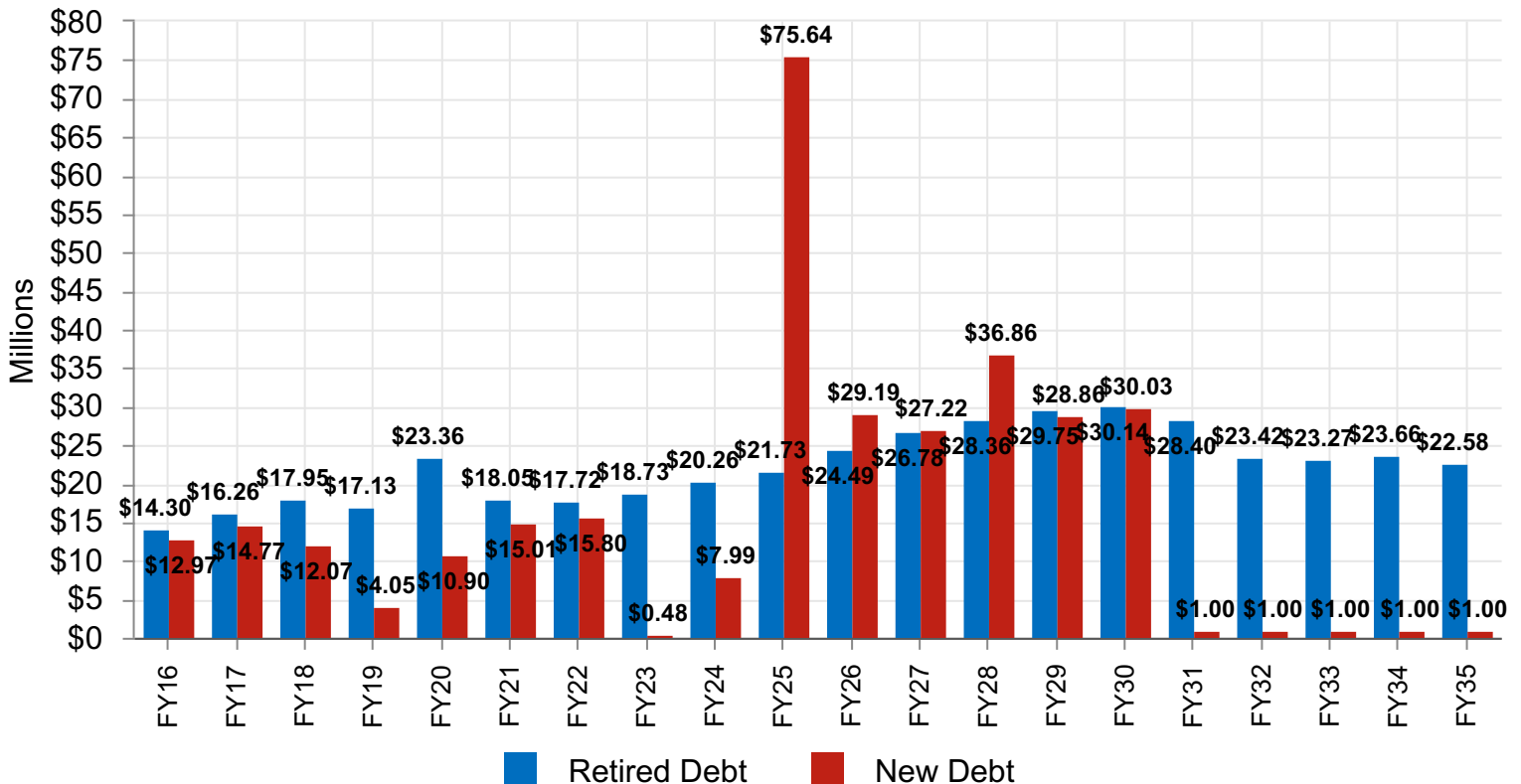
Retired Debt Versus New Debt

The total City indebtedness as of June 30, 2026, is projected to be \$167,789,201 (33.50% of statutory debt limit). The total City indebtedness as of June 30, 2015, was \$295,561,181 (90% of statutory debt limit). The City is projected to have \$8,483,725 more in debt as of June 30, 2026.

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

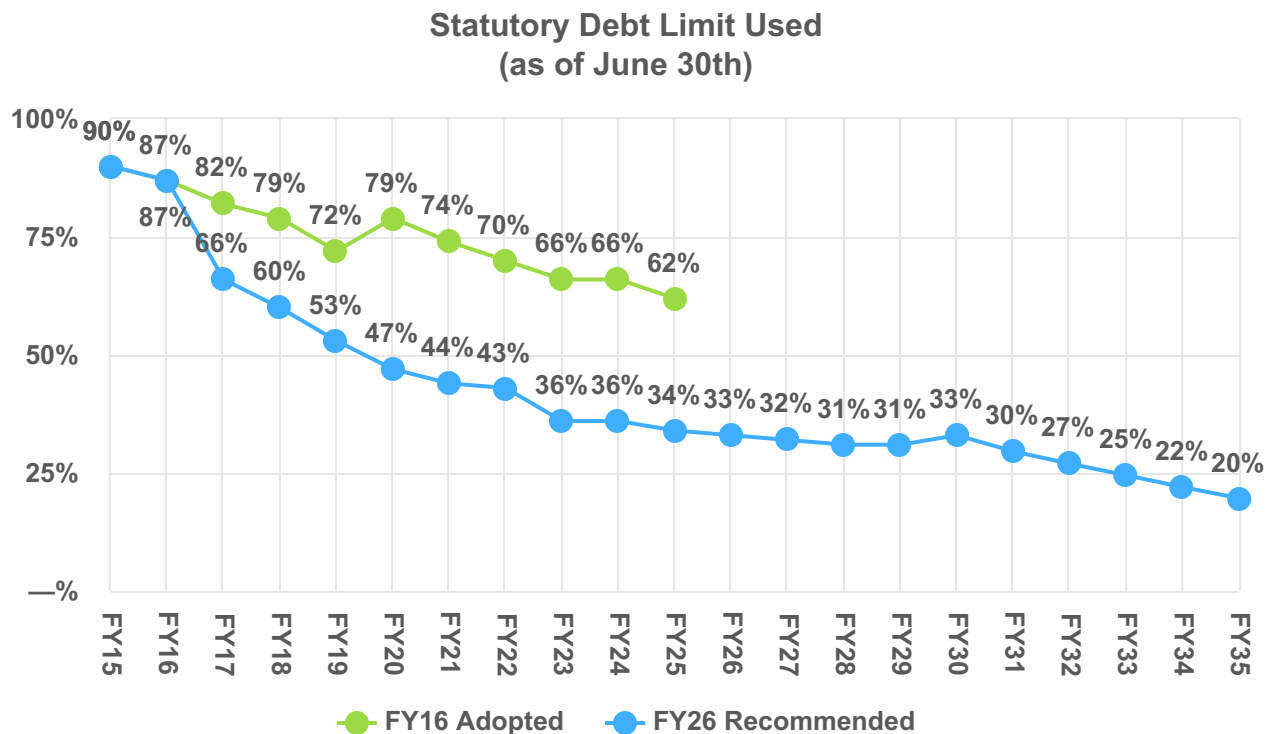
Based on the timing of projects, the City issued very little debt in FY23 (\$0.48 million) and FY24 (\$7.99 million), so the FY25 debt issuance was a combination of three years of debt funding for projects. In that three-year period, the City retired \$60.72 million in debt and issued \$84.11 million in debt. The following chart shows the amount of retired debt as compared to new debt. The new debt includes new debt issuances as well as draw downs on existing state revolving fund loans:

Retired Debt Versus New Debt (In Millions)



Statutory Debt and Total Debt

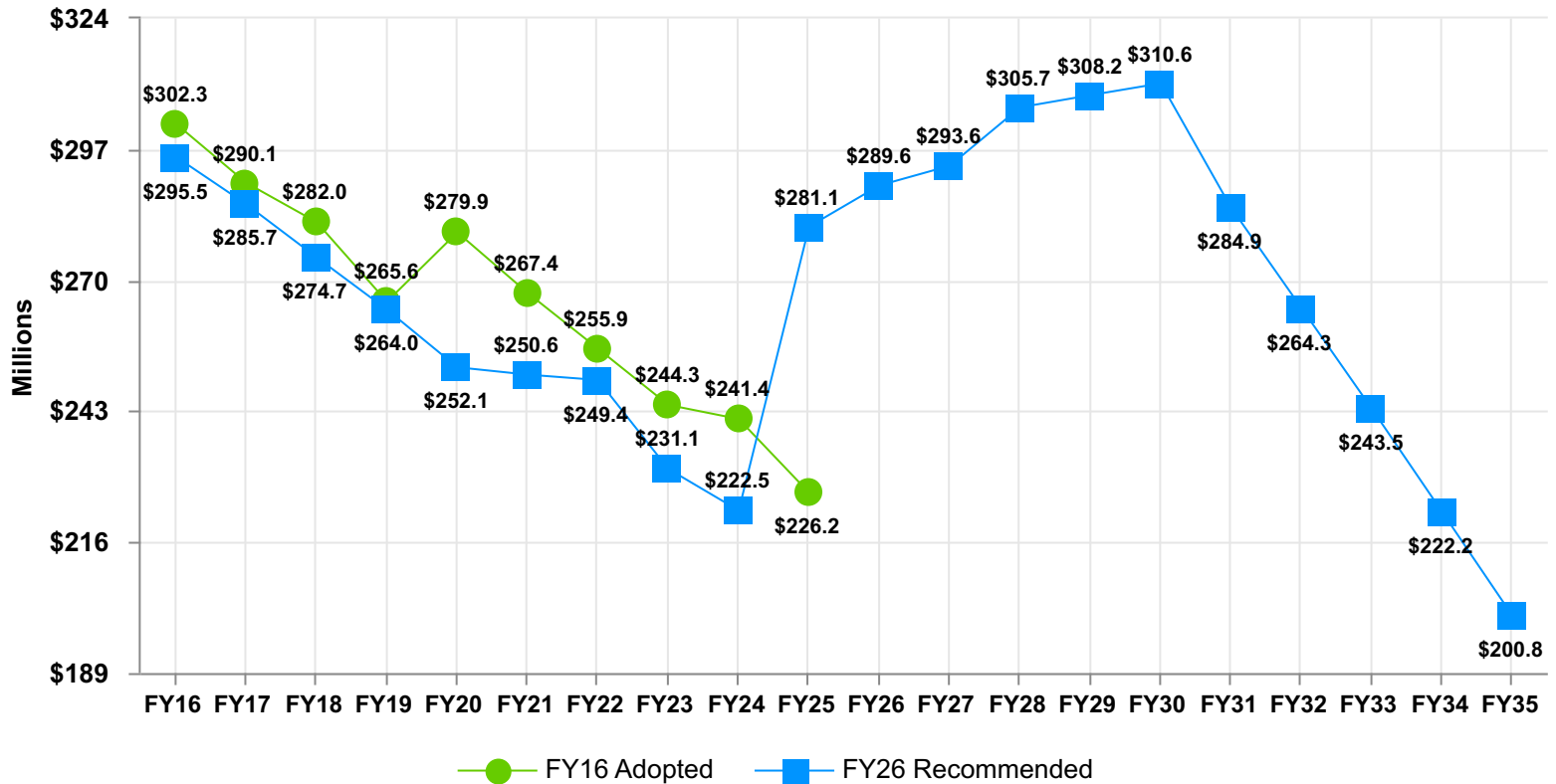
In August 2015, the Mayor and City Council adopted a debt reduction strategy which targeted retiring more debt each year than was issued by the City. The recommended FY 2026 budget will exceed that target in FY 2026, FY 2027, and FY 2028 due to issuing necessary debt for Five Flags, Fire Equipment and Station Improvements, Central Avenue Corridor Improvements, Water Lead Lines, PFAS, Old Mill Road Lift Station and Force Main, Catfish Creek Sewershed Interceptor Sewer Improvements, Track Line Sanitary Sewer Reconstruction, Force Main Stabilization, and Park Improvements. However, Fiscal Year 2029 and Fiscal Year 2030 will meet the target. 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 2026, the use of the statutory debt limit would be 33.50%, and by the end of the recommended 5-Year Capital Improvement Program (CIP) budget in Fiscal Year 2030, the City of Dubuque would be at 32.90% of the statutory debt limit. Projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% 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.



Capital Improvement Program

By the end of the Recommended 5-Year Capital Improvement Program (CIP) budget, the total amount of debt for the City of Dubuque would be \$310.62 million (32.90% of the statutory debt limit). Projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% of the statutory debt limit, and the projection is to be at \$200.79 million (19.66% 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 35% General Fund Operating Reserve for "AA" rated cities.

In January 2025, Moody's Investor Services affirmed the Aa2 credit rating on general obligation bonds. Moody's credit analysis states, "the City of Dubuque's local economy benefits from its role as a regional economic center, with solid resident income and full value per capita. Financial operations are strong and will remain so despite declines in fund balance over the next few years, as it expends funds from the pandemic. Long-term liabilities and fixed cost ratios are moderate and will remain so despite future borrowing needs." According to Moody's, the Aa2 issuer rating for the City of Dubuque's bonds reflects the city's healthy economic base, which serves as a regional economic center. Other rationale stated for the rating include full value per capita and adjusted resident income are solid at around \$109,000 and 98% respectively, though weaker than Aa peers, in part because of a large student population, available fund balance was strong at around 60% of revenue at the close of fiscal 2023 (year-end June 30), and cash was stronger at 85% of revenue. The City's available fund balance will likely remain well over 45%, despite some planned draws in fiscal 2024 and fiscal 2025 to spend down federal funds from the pandemic. Despite the state adopting new property tax restrictions, revenue raising flexibility remains strong because the City maintains significant margin in its employee benefits fund and is not utilizing its emergency levy. The long-term liabilities ratio will likely remain well under 300% inclusive of the current issuances and future borrowing plans, and fixed-costs ratio will remain well below 20%.

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%.

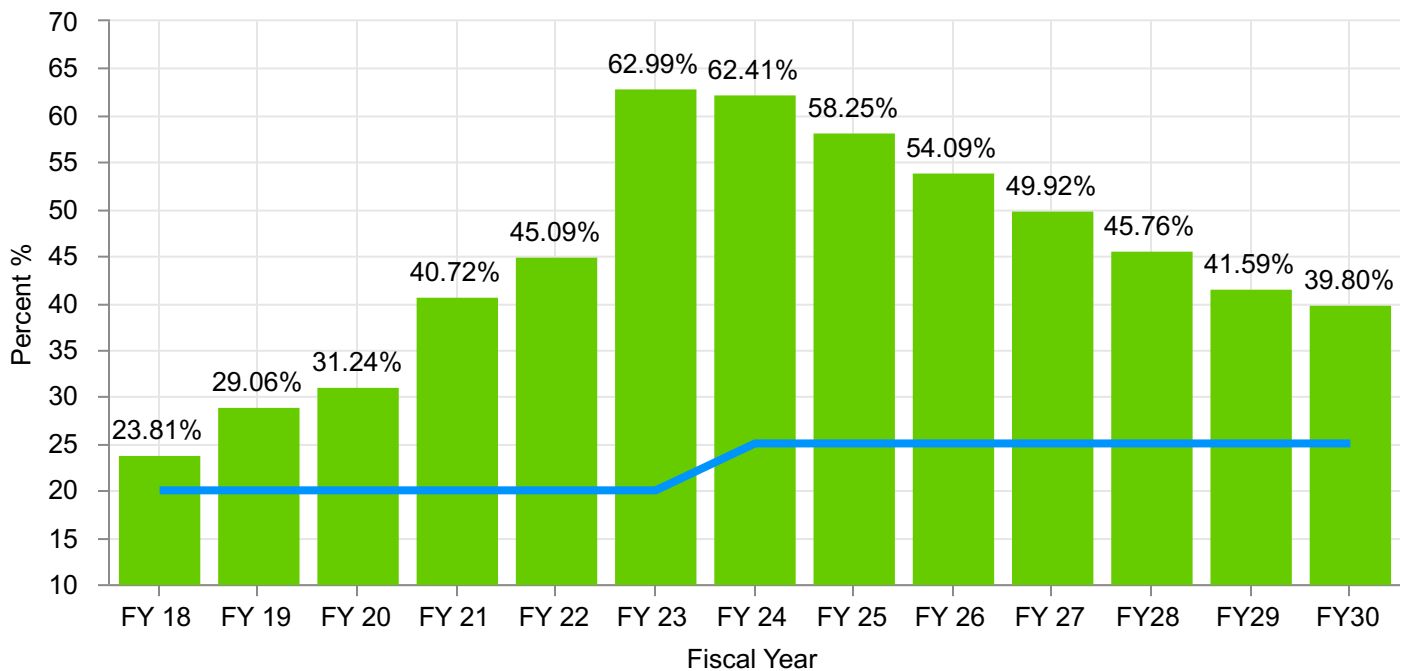
The City was evaluated by Moody's under the old methodology in May of 2022 in connection to its annual issuance of bonds. At that time, Moody's calculated the City's AFBR to be 45.2%, and its LR to be 59.8%. The balances used in these calculations were likely elevated due to unspent ARPA funds. The change 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 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	55.82%	62.99%	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.
FY 2024	51.19%	62.41%	Decrease due to spend down of American Rescue Plan Act funds.

**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 2025, the City of Dubuque will have a general fund reserve of 44.41% of general fund revenues as a percent of general fund revenues computed by the accrual basis or 58.25% of general fund, debt service, and enterprise fund revenues as computed by the accrual basis methodology now used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$81,140,352 on June 30, 2025 as compared to the general fund reserve balance on an accrual basis of \$38,026,193. The general fund reserve balance on an accrual basis exceeds 27% in FY 2025, 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.

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Contribution	\$2,717,339	\$4,419,668	\$—	\$—	\$—	\$—	\$—	\$—
City's Spendable General Fund Cash Reserve Fund Balance	\$48,403,917	\$43,826,193	\$38,026,193	\$32,226,193	\$32,226,193	\$32,226,193	\$32,226,193	\$32,226,193
% of Projected Revenue (Moody's)	55.82%	51.19%	44.41%	37.64%	37.64%	37.64%	37.64%	37.64%

State Revolving Fund Sponsorship Projects and Green Project Loans

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

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

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

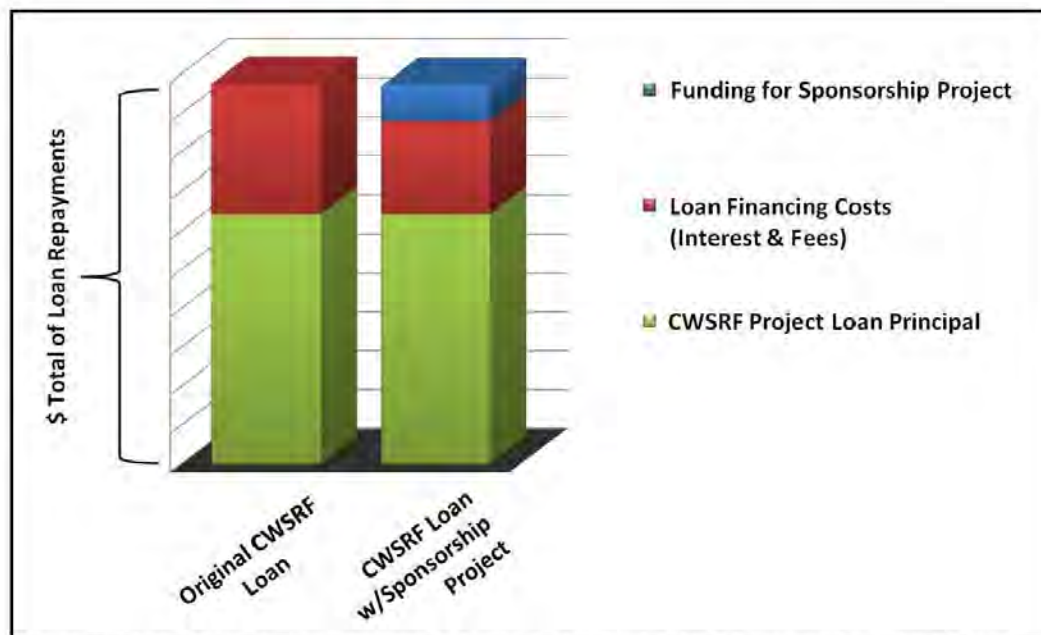


Figure 1. Loan repayment comparison between a standard CWSRF loan and a CWSRF loan with a sponsorship project.

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

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

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

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

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

Capital Improvement Program

The five-year CIP adopted through the current year (Fiscal Year 2025) budget process covered Fiscal Year 2025 through 2029 and is \$354,574,409. The adopted five-year CIP for the upcoming budget process (Fiscal Year 2026) will cover Fiscal Year 2026 through 2030 and will be \$351,594,553. This is a -\$2,979,856 ((0.84)%) decrease.

FY 2025-2029 Capital Improvement Program (CIP) compared to the FY 2026-2030 Capital Improvement Program is as follows:

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
FY25 CIP	\$88,753,825	\$106,564,058	\$55,048,354	\$50,987,905	\$53,220,267	\$ —	\$354,574,409
FY26 CIP	\$ —	\$91,803,749	\$64,823,518	\$69,843,768	\$74,478,605	\$50,644,913	\$351,594,553
\$ Difference	—	-\$14,760,309	+\$9,775,164	+\$18,855,863	+\$21,258,33	—	-\$2,979,856
% Change	—	-13.85%	+17.76%	+36.98%	+39.94%	—	-0.84%

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

Fiscal Year 2026 will be the nineteenth 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 2026 Stormwater User Fee is proposed to increase from \$10.50 per SFU to \$11.03 per SFU, a 5.00% 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 - Adopted Per Ordinance 14-24	\$ 10.50
Fiscal Year 2026 - Recommended	\$ 11.03

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

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

Phase	Description	Status
1	Carter Road Detention Basin	Complete
2	West 32nd Street Detention Basin	Complete
3	Historic Millwork District	Complete
4	Lower Bee Branch Creek Restoration	Complete
5	Flood Mitigation Gate & Pump Replacement	Under Design
6	Impervious Surface Reduction	1/3 of alleys converted to "Green Alleys"
7	Upper Bee Branch Creek Restoration/Railroad Culverts	Complete
8	22nd Street Storm Sewer Improvements	Complete from Elm Street to N. Main
9	Flood Mitigation Maintenance Facility	Site Cleanup/Preparation
10	North End Storm Sewer Improvements	Initiate Design in 2028
11	Water Plant Flood Protection	Initiate Design in 2024
12	17th Street Storm Sewer Improvements	Complete from Elm St. to Heeb St.

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

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 (2024-2026) City Council Goals and 2024-2026 Policy Agenda, established by the City Council August, 2024.

Dubuque Five-Year City Council Goals

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

Policy Agenda 2024 - 2026

Top Priority (in alphabetical order)

- Air Service Future Strategy and Action Plan: Major Airline Hub Connections
- Central Avenue Revitalization Plan Implementation
- Construction of the 14th Street Railroad Overpass and the 16th Street Corridor Complete Street Improvements: RAISE Grant and Matching Funds
- Police Department Staffing and Hiring
- Street Maintenance/ Rehabilitation Program

High Priority

- Catfish Creek Sanitary Sewer Project: Old Mill Road Lift Station
- Chaplain Schmitt Island Development
- City Workforce Retention and Attraction
- Comprehensive Study of Fire Station Locations and Staffing
- Parks Maintenance/Refresh Action Plan

Attachment 3 provides a summary of these projects organized by City Council's five-year goals and Fiscal Year 2026 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 2026-2030 CIP is substantially the same as previous fiscal years. First, an index referencing the 2026-2030 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 2024 and the adopted budget in Fiscal Year 2025. 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 "2031". 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 "2031" 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 2030." If a project is annual the "2031" column will only show one years worth of budget.

New this fiscal year is a section in the detailed project pages called "First Year Submitted". This information represents the year the capital improvement project was first submitted for consideration. This is not the first year that the capital project was adopted for funding, but instead represents the first year a staff member identified a need for the project and created a CIP to present to the City Manager.

CONCLUSION

The Capital Improvement Program represents the City of Dubuque's commitment to a maintenance and physical development plan for the next five years. The first year of the five-year CIP goes into the budget for next year and deserves the most attention. As you know, the CIP is updated each year so that City Council will have an opportunity in the next year to change Fiscal Year 2027 through Fiscal Year 2030 projects, as well as to add projects for Fiscal Year 2031.

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.

Capital Improvement Program

Notable FY2026 Capital Improvement Projects

Department	Project Title	Total City Investment FY2026-FY2030
Fire	Bunk Room Remodel	\$1,175,000
Fire	Outdoor Warning Siren Repair/Replace	\$107,060
Fire	Fire Station Expansion	\$500,900
Fire	2027 Fire Engine Replacement (1907)	\$900,000
Fire	2027 Ambulance Replacement (1914)	\$450,000
Fire	2028 Fire Engine Replacement (1905)	\$950,000
Fire	Portable Radio Replacements	\$838,000
Fire	2030 Fire Engine Replacement (1910)	\$1,288,408
Fire	2030 Ambulance Replacement (1915)	\$575,000
Parks	Reimagine Comiskey	\$1,697,000
Parks	Rustic Point Park Development	\$305,000
Parks	South Pointe Park Development	\$200,000
Parks	Washington Community Gateway	\$99,000
Parks	Second Dog Park Planning	\$60,000
Parks	Ash Tree Removal and Tree Replacement	\$464,611
Civic Center	Five Flags Building Improvements	\$23,454,000
Recreation	Port of Dubuque Flood Wall Dubuque Welcome Sign	\$33,000
Conference Center	Roof Restoration	\$1,383,000
Conference Center	Public Restroom Remodels	\$385,000
Water	Admiral Sheehy Drive Water Main Loop	\$686,400
Water	Public Lead Line Water Main Replacement	\$45,000
Water	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	\$9,600,000
Water	Source Water PFAS Reduction Project	\$1,121,199
Water	Water Main Replacement Consent	\$1,280,000
Water	Water Meter Replacement Program	\$937,000
Water	Water Storage Maintenance Program	\$3,000,000
W&RRC	Bar Screen Replacement	\$2,500,000
W&RRC	WRRC Plant Nutrient Reduction Improvements and BOD/Flow Capacity Improvements	\$7,035,000
W&RRC	Industrial Controls Upgrade	\$1,900,000
Airport	Reconstruct Taxiway A	\$18,709,994
Airport	Reconstruct General Aviation Apron	\$2,480,000
Airport	Asphalt Pavement Repair/T-Hangar Apron Rehabilitation	\$1,425,000
Airport	Taxiway D Extension	\$2,940,000
Public Works	Asphalt Milling Program	\$739,616
Public Works	Curb Ramp Program	\$2,900,000
Public Works	Vehicle Fuel Island Rehabilitation	\$510,200
Public Works	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	\$1,721,768
Public Works	Solid Waste Collection Vehicles - 3401 & 3405	\$220,000
Public Works	Solid Waste Collection Vehicles - 3404 & 3410	\$375,000

Capital Improvement Program

Department	Project Title	Total City Investment FY2026-FY2030
Public Works	Solid Waste Collection Vehicles -3403 & 3407	\$595,000
Public Works	Solid Waste Collection Vehicles 3412 & 3413	\$375,000
Public Works	Solid Waste Collection Vehicles 3411 & 54003	\$845,000
Public Works	Landfill 3C Project	\$4,000,000
Engineering	Stormwater Management Program	\$1,000,000
Engineering	Bee Branch Creek Gate & Pump Replacement	\$13,696,697
Engineering	Flood Control Maintenance Facility	\$3,556,000
Engineering	Sanitary Sewer Lining Program	\$1,000,000
Engineering	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	\$1,000,000
Engineering	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	\$1,500,000
Engineering	Old Mill Road Lift Station & Force Main - Phase 1	\$9,694,574
Engineering	Old Mill Road Lift Station & Force Main - Phase 2	\$11,968,650
Engineering	Track Line Sanitary Sewer Reconstruction	\$5,000,000
Engineering	Catfish Creek Sewershed Interceptor Sewer Improvements - South Fork	\$13,927,212
Engineering	Catfish Creek Sewershed Interceptor Sewer Improvements - Middle Fork	\$23,800,000
Engineering	South West Arterial Interchange Sewer Extension	\$4,829,838
Engineering	Force Main Stabilization	\$1,700,000
Engineering	East - West Corridor Capacity Improvements	\$1,085,000
Engineering	7th Street Extension to Pine Street	\$2,000,000
Engineering	14th St Overpass	\$39,120,000
Engineering	US 20 - Northwest Arterial Intersection Operational and Capacity Improvements	\$5,497,000
Engineering	Central Avenue Corridor Streetscape Master Plan Implementation Improvements 11th - 22nd Street	\$8,170,000
Engineering	Public Electric Vehicle Chargers	\$1,888,760
Engineering	Iowa Amphitheater on Schmitt Island	\$9,641,563
Engineering	STREETS Traffic Control Project Phase 1	\$250,000
Engineering	STREETS Traffic Control Project Phase 2	\$282,350
Engineering	Traffic Signal Network Communications Program	\$395,000
Engineering	Fiber Infrastructure Management System	\$275,000
Engineering	Federal Building Renovation	\$7,893,225
Economic Development	Greater Downtown Housing Creation Grant Program	\$3,750,000
Economic Development	Workforce Development	\$1,857,500
Economic Development	Downtown Rehab Grant Program	\$1,000,000
Economic Development	Central Avenue Housing Forgivable Loan	\$750,000
Transportation	Transit Vehicle Replacement	\$3,152,568
Transportation	Smart Parking System	\$780,000
Transportation	Parking Ramp Major Maintenance Repairs	\$7,198,400
Housing	Assistance for Homeownership	\$1,356,151
Housing	Washington Neighborhood Home Purchase Program	\$1,269,896

Capital Improvement Program

Department	Project Title	Total City Investment FY2026-FY2030
Housing	Homeowner Rehabilitation Program	\$1,325,000
Housing	Lead and Healthy Homes Grant	\$6,000,000
Housing	Healthy Homes Production Grant	\$2,000,000
Planning	Historic Preservation Technical Assistance Program	\$80,000
Communications Office	Aerial Orthophotography	\$252,000
City Manager's Office	Community Green House Gas Inventory and Climate Action Planning	\$100,000
Information Technology	City-Wide Computer and Printer Replacements - General Gov	\$3,323,473
Information Technology	City-Wide Computer and Printer Replacements- Business	\$643,000

There are many capital projects that have been added to meet City Council Goals and Priorities and address City needs (\$54,175,447). Those new projects that appear in the five-year CIP are as follows:

Department	New Project	Total CIP
Fire	Elevator at Fire Headquarters	\$50,000
Fire	Fire Station 6 Roof Replacement	\$325,000
Parks	Parks and Recreation Master Plan	\$50,000
Parks	Rustic Point Park Development	\$305,000
Parks	South Pointe Park Development	\$200,000
Parks	Ash Tree Removal	\$464,611
Civic Center	Marquee Replacement	\$131,000
Civic Center	Standby Emergency Generator Replacement	\$855,000
Civic Center	Recirculating Pump Replacement	\$37,000
Recreation	Bunker Hill #7 Fairway Fencing	\$15,000
Water	8th Street 20" Transmission Water Main Connection (Jackson to Central)	\$166,000
Water	Admiral Sheehy Drive Water Main Loop	\$686,400
Water	Enterprise Asset Management System Software-Water	\$150,000
Water	Fire Hydrant Stock	\$615,000
Water	Green Alley Water Main Improvements	\$306,000
Water	Greyhound Park Rd Water Main Loop	\$120,000
Water	Highway 20/Dodge St Water Main Relocation - Devon Drive to Concord St	\$199,000
Water	Municipal Services Center Roof Mounted HVAC Replacement Unit	\$94,500
Water	Municipal Service Center Roof Replacement	\$187,380
Water	South Algona 12" Water Main Replacement	\$729,103
Water	Vehicle 4901 Replacement	\$130,000
Water	Vehicle 4908 Replacement	\$115,000
Water	Deere X738	\$38,000
Water	West End Annexation Phase II	\$1,994,598
Water	Water Treatment Plant and Pump Station Pipe Rehabilitation	\$150,000

Capital Improvement Program

Department	New Project	Total CIP
Water	Water Treatment Plant Third Floor Conference Room	\$114,000
Water & Resource Recovery Center	RAS and Scum Pump Replacement	\$138,000
Water & Resource Recovery Center	WRRRC Uninterruptible Power Supply (UPS) Replacement	\$85,000
Water & Resource Recovery Center	UV System Cable & Harness Replacement	\$50,500
Water & Resource Recovery Center	Biogas Chiller Replacement	\$58,000
Water & Resource Recovery Center	WRRRC Odor Monitoring System	\$46,000
Water & Resource Recovery Center	Water & Resource Recovery Center Vehicle Replacements	\$75,000
Water & Resource Recovery Center	Water & Resource Recovery Center Electronic Hydraulic Shop Press	\$13,000
Airport	Equipment Storage Building	\$275,000
Airport	Airfield Runway/Taxiway Marking Improvements	\$412,000
Public Works	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	\$157,222
Public Works	Paver Replacement	\$610,000
Public Works	Landfill Sewer Line Extension	\$250,000
Public Works	Landfill EMS Grant Matching Funds	\$125,000
Public Works	Landfill Portable Litter Fencing	\$255,000
Public Works	Landfill Rolloff Container - Glass	\$12,100
Public Works	Landfill 3C Project	\$4,000,000
Public Works	Landfill Shop Renovation	\$200,000
Public Works	Landfill Minivan Replacement Project	\$58,583
Public Works	Landfill Forklift Replacement	\$30,690
Public Works	Landfill Dozer Replacement Project	\$593,500
Public Works	Landfill 3453 Dozer Rebuild	\$296,750
Public Works	Landfill 3456 Dozer Rebuild Project	\$256,900
Engineering	Enterprise Asset Management System Software	\$150,000
Engineering	Stormwater Management Program	\$1,000,000
Engineering	Pennsylvania Culvert Replacement	\$150,000
Engineering	Levi & Sullivan Intersection Storm Sewer Extension	\$100,000
Engineering	Tanglewood Court Outfall Stabilization	\$160,000
Engineering	Enterprise Asset Management System Software - Sanitary	\$150,000
Engineering	Inflow and Infiltration Inspection Vehicle Replacement	\$44,000
Engineering	Track Line Sanitary Sewer Reconstruction	\$5,000,000
Engineering	Brunskill Road Collector Sewer Reconstruction	\$600,000
Engineering	Kerper Boulevard Lift Station Replacement	\$402,850
Engineering	Catfish Creek Sewershed Interceptor Sewer Improvements - Middle Fork	\$23,800,000
Engineering	Force Main Stabilization	\$1,700,000
Engineering	Green Alleys - Non Bee Branch	\$350,000
Engineering	Safe Routes to School	\$44,000

Capital Improvement Program

Department	New Project	Total CIP
Engineering	Villa Street Retaining Wall Reconstruction	\$800,000
Engineering	Complete Street Elements - Trails, Sidewalks and Signs	\$32,500
Engineering	Enterprise Asset Management System Software - Roadways	\$150,000
Engineering	Parking Lot Materials at Union at Marina Project	\$50,000
Engineering	Public Electric Vehicle Chargers	\$1,888,760
Engineering	Harbor Area Maintenance - Dredging	\$677,500
Engineering	Wayfinding Signage	\$20,000
Engineering	Iowa St Streetlight Replacement Project	\$138,000
Engineering	Enterprise Asset Management System Software - Fiber	\$150,000
Economic Development	Central Avenue Alley Lighting Program	\$40,000
Communications Office	Aerial Orthophotography	\$252,000
City Manager's Office	Community Green House Gas Inventory and Climate Action Planning	\$100,000
	TOTAL	\$54,175,447

The Capital Improvement requests that were previously funded in the five-year CIP that are not included in this five-year CIP total \$22,091,087. 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, \$1,686,784 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	AY McDonald Park Pavilion Installation	\$200,000	
Parks	Pebble Cove Park Development	\$305,000	
Parks	Eagle Point Park - Riverfront Pavilion Restoration	\$118,000	
Parks	Ham House Improvements	\$90,000	
Parks	Murphy Park - Bennett Pavilion Roof Replacement	\$165,000	
Recreation	Flora & Sutton Pool - Operational Projects	\$360,000	
Conference Center	Replace Fabric Wall Covering	\$227,000	*
Conference Center	Replace Clouds	\$98,000	
Conference Center	Parking Island and Venue Landscape Renovations	\$48,500	
Ice Center	Locker Room Ventilation Replacement	\$396,375	
Ice Center	New Northwest Corner Service Bar	\$241,500	
Ice Center	TPO Roof Replacement	\$181,125	
Airport	Corporate Hangar Facilities Maintenance	\$120,000	
Airport	Taxiway J Improvements	\$8,585,000	
Airport	Extend Runway 18/36	\$645,000	
Public Works	Hawthorne St Boat Ramp Repair	\$388,125	
Public Works	Backhoe Loader Purchase 3214	\$106,605	*
Public Works	Sign Truck Replacement 3236	\$275,000	
Public Works	Mechanical Sweeper Replacement 4007	\$290,466	*
Public Works	Wheel Loader Purchase 3255	\$268,800	
Public Works	Solid Waste Collection Vehicles 3402 & 54006	\$375,000	*

Capital Improvement Program

Department	Existing Project Not Funded	Total CIP	
Engineering	Sanitary Sewer Extensions - Existing Development, Pre-Annexation and Annexation Agreements	\$1,000,000	
Engineering	Dubuque Industrial Center Crossroads Sanitary Sewer Extension	\$521,000	
Engineering	Abbott & Cottage Sanitary Sewer Reconstruction	\$322,364	*
Engineering	Cooper Place and Maiden Lane Sanitary Sewer Reconstruction	\$481,115	
Engineering	Harvard Street Sanitary Sewer Reconstruction	\$264,310	
Engineering	Hempstead Sanitary Sewer Reconstruction	\$458,803	
Engineering	Knob Hill-Duggan Drive Sanitary Sewer Reconstruction	\$187,779	*
Engineering	Brunswick Sanitary Sewer	\$129,000	
Engineering	King Street Sanitary Sewer Reconstruction	\$177,570	*
Engineering	Pavement Rehabilitation - Concrete Street Repair, Mill and Asphalt Resurfacing	\$3,500,000	
Engineering	Hillcrest Road Sidewalk	\$50,000	
Engineering	Bee Branch Creek Trail: 16th to 9th	\$675,000	
Engineering	Trail Planning	\$100,000	
Engineering	Port of Dubuque - Security Camera Expansion	\$20,000	
Engineering	Traffic Signal Intersection Reconstruction	\$425,000	
Economic Development	Low Income Small Business Grant	\$250,000	
Information Technology	Network Security Risk Assessment	\$15,000	
Information Technology	Mitel Phone Replacement	\$29,650	
	Total	\$22,091,087	
	Total Deferred Maintenance	\$1,686,784	

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 (\$40,815,326). Of those \$10,157,212 are identified as deferred maintenance, delineated with an asterisks below. CIP requests that were not funded include:

Department	New Project Not Funded	Total CIP	
Police	Rescue Vehicle	\$400,000	
Fire	Exterior Building Maintenance	\$500,000	
Parks	Vehicle Replacement #4491	\$60,000	
Parks	Eagle Point Park - Clear Trees from Bluff	\$50,000	*
Parks	Park Office Replace Roof	\$10,000	*
Parks	Comiskey Park Replace Roof	\$30,000	*
Parks	Hillcrest Park Replace Play Unit	\$210,000	*
Parks	Allison Henderson - Replace Roof	\$15,000	*
Parks	EB Lyons Carpet Replacement	\$63,000	
Parks	Silver Oaks Park Development	\$305,000	
Parks	All Parks - Renovate Water Systems	\$44,000	*
Parks	All Parks - Replace Trash Cans	\$140,000	
Parks	Eagle Point Park - Concrete Improvements	\$30,000	

Capital Improvement Program

Department	New Project Not Funded	Total CIP	
Parks	Replace Roof on Eagles View Pavilion	\$45,000	*
Parks	Eagle Point Park - Replace Roof on Terrace Room	\$38,000	*
Parks	Eagle Point Park Rest Room Renovation	\$110,000	*
Parks	Flora Park - Pave Wilbright, Pool, Tennis Court, and Slattery Center Park Lots	\$46,000	*
Parks	Jefferson Park Playground Replacement	\$230,000	*
Parks	Madison Park - Renovate Pavilion	\$44,000	*
Parks	Madison Park - Flag Pole	\$30,000	
Parks	Murphy Park - Replace Restroom Roof	\$16,000	*
Parks	Valentine Park Land Acquisition	\$120,000	
Parks	Veterans Park - Pickleball Improvements	\$50,000	
Parks	Ecological Restoration	\$30,000	
Parks	Street Tree Program	\$60,000	
Parks	Resurface Tennis Courts	\$304,000	*
Parks	Replace Interpretive Signs	\$16,000	*
Parks	Park Drinking Fountains	\$80,000	
Parks	Trail Maintenance/Repair	\$80,000	*
Parks	Highway 20 Trees/Invasive Removal	\$55,000	
Parks	Town Clock Lighting	\$60,000	
Parks	Greenhouse Shop Roof Replacement	\$75,000	*
Parks	Greenhouse Replace Lexan	\$100,000	
Parks	EB Lyons Center - Stain, Patio, Ridge Beam	\$170,000	*
Parks	Allison Henderson Storm Water Project	\$27,500	
Parks	Parks - Paint Light Poles	\$20,000	*
Parks	Chaplain Schmitt Island-Landscaping	\$50,000	
Parks	Chaplain Schmitt Island-Entrance Sign	\$72,500	
Parks	Eagle Point Park Stone Work	\$50,000	*
Parks	Flora Park - Replace Lights on Tennis Courts	\$112,000	*
Parks	Forestry Building - Replace Roof	\$77,000	
Parks	Ham House Masonry	\$125,000	*
Parks	Hilltop Park - Replace Play Unit	\$289,615	*
Parks	Marshall Park - Replace Play Unit	\$228,000	*
Parks	Miller Riverview Park - Quick Connects for Pedestals	\$55,000	
Parks	Miller Riverview Park - Pave Secondary Roads and Concrete Campsites	\$220,000	*
Parks	Teddy Bear Park - Play Equipment	\$197,000	*
Parks	Maintenance Headquarters - Wash Bay	\$25,000	
Parks	Paint Railings	\$50,000	*
Parks	Install and/or Replace Park Name Signs	\$105,000	*
Parks	Electric Locks - Restrooms	\$35,000	
Parks	Parks Fleet Automated Vehicle Location	\$50,000	
Parks	Grandview Avenue Landscape Renovation Plan	\$55,000	
Parks	North Fork Trail Park Development	\$305,000	
Parks	Granger Creek Nature Trail-Asphalt Trail	\$420,000	

Capital Improvement Program

Department	New Project Not Funded	Total CIP	
Parks	Roosevelt Park Redevelopment	\$73,000	
Parks	All Parks - Cameras/Code Blue Phones	\$230,000	
Parks	EB Lyons Center - Roof Rehabilitation	\$60,000	*
Parks	Eagle Point Park - Renovate Log Cabin	\$50,000	*
Parks	Eagle Point Park - Accessible Walkway to the Log Cabin Pavilion	\$405,000	
Parks	Eagle Point Park - Trail Project Invasive Remediation	\$70,500	
Parks	Eagle Point Park - Light Trolley Line Trail	\$165,000	
Parks	Eagle Point Park - Native American Room Restoration	\$122,000	
Parks	Eagle Point Park - Develop Wading Pool Replacement Plans	\$427,000	
Parks	FDR Park - Native Landscaping Installation	\$40,000	
Parks	Usha Park Development	\$127,000	
Parks	Valentine Park Pavilion Installation	\$86,000	
Parks	Valley High Park - Replace Play Unit	\$210,000	*
Parks	Installation of Flag Poles in Community Parks	\$100,000	
Parks	Re-landscape Locust Street Connector	\$30,000	
Parks	Parks - Irrigation to Planters and Flower Beds	\$150,000	
Parks	Greenhouse - Remove Trees on Hillside	\$25,000	
Parks	Welcome Sign East	\$84,000	
Parks	Welcome Sign North	\$84,000	
Parks	Chaplain Schmitt Island Environmental Restoration	\$430,000	
Parks	Chaplain Schmitt Island Campground Entrance Enhancement	\$50,000	
Recreation	Flora and Sutton Swimming Pools Site Repair/Replacement	\$360,000	*
Recreation	Flora and Sutton Swimming Pools Water Playground Replacements	\$315,000	*
Recreation	Flora and Sutton Swimming Pools Renovate Locker Rooms	\$726,000	*
Recreation	Sutton Pool - Zero Depth Survey & Remediation	\$60,000	*
Recreation	Flora Pool Water Slide Repairs	\$50,000	*
Recreation	Bunker Hill Golf Course - Range Project	\$200,000	
Recreation	Bunker - Sand Trap Repair/Removal	\$50,000	
Recreation	Port of Dubuque - Signage Replacement	\$20,000	
Recreation	Marina Dock Fuel & Electrical System Rehabilitation	\$50,000	*
Recreation	Comiskey Building Restroom Expansion	\$112,500	
Recreation	McAleece Irrigation Renovation	\$112,500	*
Conference Center	HVAC Master Control Replacement	\$119,000	*
Conference Center	AV Rental Upgrades	\$61,000	
Conference Center	Ballroom and Meeting Room Chair Replacements	\$312,500	
Conference Center	Paint Exterior Metal	\$132,000	*
Conference Center	Sound System Replacement	\$364,000	
Conference Center	Elevator Passenger and Freight Car Replacement	\$253,000	
Conference Center	Window Replacement	\$364,000	*

Capital Improvement Program

Department	New Project Not Funded	Total CIP	
Conference Center	Security Camera System	\$63,000	
Conference Center	Escalator Replacement	\$742,000	*
Conference Center	Loading Dock Leveler Replacement	\$364,000	*
Conference Center	Wi-Fi Upgrades	\$94,000	
Conference Center	Magnetic Dance Floor Replacement	\$36,500	*
Conference Center	HVAC Commissioning	\$107,000	*
Conference Center	Furniture and Decor Replacement	\$126,500	*
Conference Center	Concrete Restoration, Raising & Caulk	\$240,000	*
Conference Center	Paint Interior Rooms	\$122,500	*
Conference Center	Overhead Door Replacement	\$77,500	*
Conference Center	Replace/Rehab Room Doors	\$69,000	*
Conference Center	Fire Panel Replacement	\$142,000	*
Conference Center	Support Column Repairs	\$22,000	*
Conference Center	Digital Marquee	\$92,000	*
Conference Center	Repaint Exhibit Hall Airways	\$49,000	*
Conference Center	Paint Bridge	\$53,600	*
Conference Center	Window Panel Replacements	\$19,800	*
Conference Center	Replace Exterior Building Sign	\$58,500	*
Conference Center	Trash Compactor Rehab	\$34,000	*
Conference Center	Stage and Riser Replacement	\$88,000	*
Conference Center	Wood Bench Replacement	\$28,000	*
Ice Center	Water Heater Replacement	\$36,250	
Ice Center	American Society of Mechanical Engineers (ASME) Storage Tank Replacement	\$13,100	
Ice Center	Air Conditioning Addition	\$4,270,000	
Ice Center	Emergency Generator Addition	\$875,000	
Ice Center	Security Camera System Replacement	\$229,000	
Ice Center	Ice Resurfacer Replacement	\$172,500	
Ice Center	Second Sheet of Ice	\$3,250,000	
Library	Boiler Exhaust Stack Rehabilitation	\$171,675	*
Library	Water Pipe Replacements	\$121,909	*
Library	Library Landscaping and Plaza Redesign	\$103,601	
Library	Refrigerant Leak Detection System	\$18,900	
Library	Bookdrop Waterproofing	\$52,500	
Library	Rear Exterior Painting	\$38,588	
Library	Server Room Mini Split Replacement	\$49,980	
Airport	Terminal Apron Lighting Conversion	\$43,000	
Airport	AFFF Transition Plan	\$258,400	
Public Works	NW Arterial Shoulder Paving Project	\$4,100,000	
Public Works	Steps, Hand Railing and Wall-Top Fencing	\$65,000	
Public Works	MSC HVAC Replacement	\$430,500	
Public Works	2727 Off-Road Vehicle	\$12,000	
Public Works	2730 - Portable Jet	\$40,000	
Public Works	Vacuum Street Sweeper Replacement - 4002	\$375,000	*

Capital Improvement Program

Department	New Project Not Funded	Total CIP	
Public Works	Backhoe Loader 3213	\$375,000	
Public Works	Vacuum Street Sweeper Replacement - 4008	\$371,613	*
Engineering	Schmitt Island Stormwater Rehabilitation	\$435,000	*
Engineering	Flow Meters	\$400,000	*
Engineering	Dubuque Industrial Center Chavenelle Sewer Extension to Pennsylvania	\$234,989	
Engineering	Manhole Inspection Equipment (2 Cameras)	\$28,000	*
Engineering	Pavement Rehabilitation - Dowel Bar Concrete Joint Repair	\$2,112,000	
Engineering	Guardrail Replacement	\$40,000	*
Engineering	Chaplain Schmitt Island Connector Trail	\$213,000	
Engineering	Third Street Overpass Decorative Railing Re-Painting Project	\$125,000	
Engineering	Railroad Crossing Safety Improvements and Quiet Zone Implementation	\$592,000	
Engineering	Riverfront Leasehold Improvements	\$50,000	
Engineering	Chavenelle Street Light Replacement	\$48,000	
Engineering	City Facility Integrated Access Control and Security System Upgrade	\$204,000	*
Engineering	City Hall Annex Renovation	\$1,160,000	
Engineering	City Hall First Floor Renovation	\$465,000	
Economic Development	Greater Downtown Infill Housing Creation Grant Program	\$2,500,000	
Economic Development	Arts & Culture Master Plan Update	\$100,000	
Housing and Community Development	Permit, Plans, and Rental Licensing Software	\$50,000	
Communications Office	ArcGis Indoor Mapping	\$150,000	
City Manager's Office	Renew DBQ: Low-Income Solar Pilot Project	\$80,000	
Information Technology	Data Center and IT Office Move Phase 2	\$685,936	
Information Technology	Wireless Access Point and Controller Upgrade	\$125,370	
Information Technology	Replacement of Audiovisual Equipment at the JOTC	\$50,000	
	Total	\$40,815,326	
	Total Deferred Maintenance	\$10,157,212	

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 2026-2030 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 and Joe Link; Assistant City Manager Cori Burbach, Executive Assistant, Stephanie Valentine; Administrative Assistant Mia Burbach; Finance Confidential Account Clerk, Kaia Humpal. I am proud of the work completed by City staff and the end-result. I hope after you have had an opportunity to review this document that you feel it is responsive to your priorities.

FISCAL YEARS 2026-2030 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	2026	2027	2028	2029	2030	TOTAL	PERCENT
Current Revenue							
Rental Dwelling Rehab Loan Repayments	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	0.02 %
Homeownership Loan Repayments	5,000	5,000	5,000	5,000	5,000	25,000	0.01 %
Historic Preservation Loan Repayments	7,000	7,000	5,000	5,000	5,000	29,000	0.01 %
Washington Neighborhood Loan Repayments	30,000	30,000	30,000	30,000	—	120,000	0.03 %
Insurance and Other Reimbursements	10,000	10,000	10,000	10,000	10,000	50,000	0.01 %
Golf Revenue	45,000	40,000	25,000	—	—	110,000	0.03 %
Subtotal Current Revenue	112,000	107,000	90,000	65,000	35,000	409,000	0.12 %
Cable TV	—	—	—	—	—	—	0.00 %
Internal Service Funds-City Garage	—	197,790	—	—	—	197,790	0.06 %
Landfill Fund	6,680,655	639,401	334,629	730,183	1,202,629	9,587,497	2.73 %
Transit Fund	898,232	919,665	650,000	367,608	374,960	3,210,465	0.91 %
Parking Enterprise Fund	—	—	6,374	17,747	—	24,121	0.01 %
Solid Waste Collection	—	108,450	1,880	—	—	110,330	0.03 %
Sanitary Sewer Utility	1,946,377	2,900,000	2,100,000	2,238,000	2,822,900	12,007,277	3.42 %
Salt Operations Utility	—	—	—	—	—	—	0.00 %
Stormwater Utility Fees	1,352,000	1,148,520	865,220	1,085,372	1,280,850	5,731,962	1.63 %
Water Utility Fund	2,908,280	1,555,195	2,468,211	2,950,541	2,034,800	11,917,027	3.39 %
Current Revenue-Utility/Enterprise	13,785,544	7,469,021	6,426,314	7,389,451	7,716,139	42,786,469	12.17 %
Fund Balance	590,817	—	—	631,752	—	1,222,569	0.35 %
Sales Tax 20%	367,511	536,450	701,631	335,000	135,500	2,076,092	0.59 %
Sales Tax 30%	4,194,550	4,209,388	4,372,400	4,455,943	4,528,500	21,760,781	6.19 %
SRF Bonds-Water Fund Abated	750,000	1,524,715	9,158,146	4,523,812	—	15,956,673	4.54 %
SRF Bonds-Sewer Fund Abated	20,079,873	17,796,826	19,938,126	12,413,852	8,170,350	78,399,027	22.30 %
SRF Bonds-Stormwater Abated	632,643	820,000	723,500	—	—	2,176,143	0.62 %
GO Bonds - Solid Waste Collection	220,000	375,000	595,000	375,000	845,000	2,410,000	0.69 %
GO Bonds-Sales Tax 20%	2,006,560	3,598,999	1,642,000	294,000	2,414,308	9,955,867	2.83 %
GO Bonds-GDTIF	5,500,000	3,100,000	4,800,000	11,250,000	18,600,000	43,250,000	12.30 %
Total Construction	34,341,954	31,961,378	41,930,803	34,279,359	34,693,658	177,207,152	50.40 %
Community Development Funds	450,000	450,000	350,000	250,000	250,000	1,750,000	0.50 %
FAA Total	9,819,500	7,244,995	1,818,000	2,646,000	360,000	21,888,495	6.23 %
Healthy Homes Production Grant	550,000	1,000,000	250,000	—	—	1,800,000	0.51 %
Federal Assistance	11,655,281	5,958,651	5,508,666	15,191,425	13,792	38,327,815	10.90 %
Federal Lead Paint/ Healthy Homes/	1,300,000	2,700,000	1,700,000	—	—	5,700,000	1.62 %
Federal--STP Funds	690,145	890,145	2,045,072	7,628,236	2,400,000	13,653,598	3.88 %
Total Federal	24,464,926	18,243,791	11,671,738	25,715,661	3,023,792	83,119,908	23.64 %
Iowa Finance Authority	229,974	229,974	229,974	229,974	—	919,896	0.26 %
State Flood Mitigation Grant	—	—	3,736,000	220,000	—	3,956,000	1.13 %
State Airport Grant	757,100	547,500	300,000	300,000	40,000	1,944,600	0.55 %
Other State Funding- IDOT & Trails	25,000	1,035,000	25,000	45,000	1,025,000	103,594,002	29.46 %

Capital Improvement Program

SOURCE OF FUNDS IN CAPITAL BUDGET	2026	2027	2028	2029	2030	TOTAL	PERCENT
Total State	1,012,074	1,812,474	4,290,974	794,974	1,065,000	8,975,496	2.55 %
DRA-Distribution of Surplus	—	237,096	768,152	799,178	694,250	2,498,676	0.71 %
Total DRA	—	237,096	768,152	799,178	694,250	2,498,676	0.71 %
Greater Downtown TIF Payments	16,301,694	4,017,108	3,799,732	3,505,953	2,510,000	30,134,487	8.57 %
English Ridge Housing TIF Payments	68,642	—	—	—	—	68,642	0.02 %
Rustic Point Housing TIF Payments	107,368	105,463	103,502	101,481	99,400	517,214	0.15 %
South Pointe Housing TIF	49,059	49,059	49,059	49,059	49,059	245,295	0.07 %
Dubuque Industrial West TIF	30,000	—	—	60,000	—	90,000	0.03 %
Total TIF Funds	16,556,763	4,171,630	3,952,293	3,716,493	2,658,459	31,055,638	8.83 %
Private Participation	1,018,988	309,628	196,994	1,201,989	207,115	2,934,714	0.83 %
Total Private	1,018,988	309,628	196,994	1,201,989	207,115	2,934,714	0.83 %
Homeownership Sale Proceeds	100,000	100,000	100,000	100,000	100,000	500,000	0.14 %
Ind. Parks Land Sales- Dubuque Industrial Center West	371,500	371,500	371,500	371,500	371,500	1,857,500	0.53 %
Total Land Sales	471,500	471,500	471,500	471,500	471,500	2,357,500	0.67 %
Special Assessments	40,000	40,000	45,000	45,000	80,000	250,000	0.07 %
Total Spec. Assessment	40,000	40,000	45,000	45,000	80,000	250,000	0.07 %
GRAND TOTAL	\$ 91,803,749	\$64,823,518	\$69,843,768	\$74,478,60	\$50,644,91	\$351,594,55	100 %

Attachment 2

FISCAL YEAR 2026 - 2030 CIP BUDGET GROUPED BY STATE PROGRAMS

The Fiscal Year 2026-2030 Capital Improvement Program totals \$351,594,553. The following table summarizes expenditures for each State program by year.

FISCAL YEAR 2021-2025 CIP CAPITAL IMPROVEMENT PROGRAM

PROGRAM	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5 YEAR TOTAL	PERCENT OF TOTAL
Public Safety	\$ 501,060	\$ 2,794,000	\$ 1,450,000	\$ 0	\$ 2,414,308	\$ 7,159,368	2.0%
Public Works	33,729,584	17,366,227	17,957,673	35,112,439	11,524,144	115,690,067	32.9%
Culture & Recreation	2,596,611	3,015,000	3,321,678	9,057,322	9,995,000	27,985,611	8.0%
Community & Econ. Devl.	4,503,043	6,312,496	4,418,535	2,386,514	2,046,959	19,667,547	5.6%
General Government	4,061,542	804,853	1,057,733	2,906,820	5,773,750	14,604,698	4.2%
Business Type	46,411,909	34,530,942	41,638,149	25,015,510	18,890,752	166,487,262	47.4%
TOTAL	\$91,803,749	\$64,823,518	\$69,843,768	\$74,478,605	\$50,644,913	\$ 351,594,553	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, City Attorney I, Information Services

Business Type – Water, Water Resource & Recovery Center, Parking, Transit, Public Works: Landfill, Refuse, Salt Operations, Engineering: Sewer, Stormwater

Attachment 3

**FISCAL YEAR 2026-2030 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

(None)

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

Priority: City Workforce Retention and Attraction: Direction and Funding

Priority classification: High priority

CIP projects supporting this Priority: This priority is supported through the proposed FY26 Human Resources and City Managers Office operating budgets as well as the efforts of all City departments.

Priority: Police Department Staffing and Hiring:

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is supported through the proposed FY26 Police operating budget.

ROBUST LOCAL ECONOMY: DIVERSE BUSINESSES & JOBS WITH ECONOMIC PROSPERITY

Priority: Air Service Future Strategy and Action Plan

Priority classification: Top Priority

CIP projects supporting this Priority: This priority is supported through the proposed FY24 Airport operating budget and CIPs located on pages 93-100.

LIVABLE NEIGHBORHOODS & HOUSING: GREAT PLACE TO LIVE

Priority: Comprehensive Study of Fire Stations Locations Staffing

Priority classification: High Priority

CIP projects supporting this Priority: This priority is supported through the proposed FY26 Fire operating budget and Fire Station Expansion/Relocation CIP located on page 4.

Priority: Central Avenue Revitalization Plan: Adoption, Direction, and City Actions

Priority classification: High Priority

CIP projects supporting this Priority: Central Avenue White Street Corridor Master Plan Design and Implementation Improvements 4th - 22nd Street (205), Greater Downtown Housing Creation Grant Program (259), Downtown Rehabilitation Grant Program (262), Central Ave Housing Forgivable Loan (263), Central Ave Alley Lighting Program (264).

SUSTAINABLE ENVIRONMENT: PRESERVING & ENHANCING NATURAL RESOURCES

Priority: Catfish Creek Sanitary Sewer Project: Old Mill Road Lift Station Project

Priority classification: High Priority

CIP projects supporting this Priority: Old Mill Road Lift Station & Force Main – Phase I (183), Old Mill Road Lift Station & Force Main – Phase 2 (185), Catfish Creek Sewershed Interceptor Sewer Improvements – South Fork (190), Catfish Creek Sewershed Interceptor Sewer Improvements – Middle Fork (192), Southwest Arterial Middle Interchange Sewer Extension (194).

CONNECTED COMMUNITY: EQUITABLE TRANSPORTATION, TECHNOLOGY, INFRASTRUCTURE & MOBILITY

Priority: Construction of 14th St Railroad Overpass and 16th St Corridor Complete Streets Improvements: RAISE Grant
Priority classification: Top Priority
CIP projects supporting this Priority: 14th Street Overpass (204).

Priority: Street Maintenance/Rehabilitation Program: Direction and Funding
Priority classification: Top Priority
CIP projects supporting this Priority: Asphalt, Concrete, and Curb Replacement Program (101-104), Engineering Streets CIPs (196-210)

DIVERSE ARTS, CULTURE, PARKS AND RECREATION EXPERIENCES & ACTIVITIES

Priority: Chaplain Schmitt Island Master Plan Implementation - Next Phase
Priority classification: High Priority
CIP projects supporting this Priority: Admiral Sheehy Drive Water Main Loop (40), Iowa Amphitheater on Schmitt Island (228)

Priority: Parks Maintenance/Refresh Action Plan: Condition Assessment, Needs, Plan Development, Direction and Funding
Priority classification: High Priority
CIP projects supporting this Priority: Parks & Recreation Comprehensive Master Plan (14)

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 2024 - 2026 Management in Progress and Major Projects by the City Council and are included in the 2026 CIP budget according to one of the Council's goals.

2024 - 2026 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 2025 and proposed FY 2026 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Vibrant Community: Healthy & Safe

- 911 Center Accreditation
- SRO Program Expansion
- Public Safety Workforce Diversification
- Fire Protective Gear Replacement Year 3 (Frontline Gear)
- Equitable Fines and Fees Reform
- Traffic and Security Cameras Deployment: Engineering Traffic CIPs (234-248)
- Diversity Equity and Inclusion Belong City Action Plan
- LPR Cameras
- New CAD Computer System
- Prepared Live – Paid Version
- Fire Equipment (6-8, 12-13)
- Public Safety Radios Upgrade
- Community Risk Reduction (AED Program (slips and falls, mental health response, elderly resources) Strategic Plan
- Opioid Misuse Planning and Response in conjunction with Dubuque County
- Animal Control Ordinance Update
- Public Safety Answer Point Back-Up
- Veterinarian Services Contract
- Pet Licensing Systems (including in-house or outsourcing)
- Public Health Preparedness Emergency Response Plan Update
- Law Enforcement Mental Health and Wellness Check-Ins

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

- Organizational Culture Continuous Improvement
- Rightsizing Departments – Services and Staffing
- Future City Employee Career Development Program(s)
- City Legislative Lobbying/Advocacy Agenda 2025
- Enterprise Resource Planning (ERP) Software Implementation
- ERP Software Implementation
 - Employee Expense
 - Financial Asset Management
 - Employee Self-Service
- HRIS Implementation
 - Selection
 - Implementation

- CRM Service Model: Implementation
- Data Governance: Direction and Funding
- City Bond Rating: Updated Credit Rating Fall 2024 and Bond Sale
- City-Wide Safety Program
- Debt and Investment Management Software
- Banking Services
- Cyber Security Enhancements: Training and Tool
- Leisure Services Director Replacement
- Adopt A Spot/Volunteer Management Hub Site GIS Application

Robust Local Economy: Diverse Business & Jobs with Economic Prosperity

- Business Incentives Policy/Processes: Review and Refinement
- Office of Shared Prosperity/Poverty Reduction Plan: Update Report
- Flexsteel Site for Redevelopment: Pump Agreement
- Minority-, Women-, Disabled-, and LGBT Business Enterprises (MWDBE) Procurement Policy
- MWDBE) Procurement Policy, Process Revision and Recruitment
- Port New Hotel Development: Closing
- Comprehensive Hotel Attraction/Incentive Policy and Strategy –Port and Rehabilitation
- Grand Harbor Hotel Transition to New Ownership: City Actions

Livable Neighborhoods: Great Place to Live

- Unified Development Code Update
- Neighborhood Associations Development: Public Awareness
- NSPIRE Implementation from HQS for the HCV Program
- HOTMA Implementation for HCV Program
- Terminus for all Permits, Data Governance and Storage: Completion
- Permitting and Inspection Software Implementation: Completion
- New Housing Development Support: Report (Starts and Additional Permits)
- Code Compliance/Enforcement Enhancements:

Sustainable Environment: Preserving & Enhancing Natural Resources

- Water Distribution and Treatment System Master Plan: Budget Decision FY 25
- Trees Planting Program Enhancement: Report Options, Direction and City Actions (Planting: 5,280 trees)
- Water Resource Recovery Plant – Odor Abatement Implementation (90)
- Sewer System Infrastructure Asset Master Plan: Analysis Completion and Update Report (158)
- Pollinator Habitat in Park System Implementation: Complete Natural Resources Plan Actions (20)
- Electric Bus Implementation: Acquisition (1)
- Emerald Ash Borer (23)
- Air Quality EPA Path Forward: Update Reports
- Consumer Confidence Report 2024: Creation and Publication
- Waste Temporarily Stored in the Open-Air excess Flow Tank: Removal and Disposal
- Vacant Maintenance Supervisor Position: Evaluation and Direction
- HVAC Mini-split System Installation: Completion
- Fats, Oils, and Grease Program: Software Update Implementation

- WRRC State Certified Lab Expanding the Testing Capability: Completion

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- Traffic on Central Avenue/White Corridor Short Term Action (209)
- Parking System and Technology Master Plan: Work Session (269)
- STREETS Program: Phase 1 – Arterials Design (245-246)
- Community Broadband Project – Fiber-to-the-Home: Phase 2 Funding Sources (255)
- Smart Parking and Mobility Study: Parking Implementation (269)
- Jule Services Study Planning Grant: Selection of Consultant and Completion

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

- Chaplain Schmitt Island Amphitheater Development: Implementation Direction and Funding (229)
- Comiskey Park Upgrades – Phase 2 Park Renovation Complete (16)
- Eagle Point Park Enhancements/Reinvestment: Challenge Grant (17)
- Comprehensive Parks Master Plan (15)
- 5-Flags Facility Capital Improvement Project (24-28)
- Arts and Culture Master Plan: Revised
- Five Flags Civic Center Management: Selection
- Historic Millwork District Park Plan
- Culture Definition: Report
- Cultural Experiences and Programming: Report

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

- Succession Plan for Intergovernmental Relations Position: Development
- Community Impact Department: Mission/Vision
- City Life in Marshallese or Other Language: Implementation
- Equitable Fine and Fee Work Plan

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 2025 and proposed FY 2026 Operating budgets unless noted for additional funding. The items are identified under their corresponding City Council Goal:

Vibrant Community: Healthy & Safe

- Fire Headquarters Bunk Room Remodel, HVAC, and Fire Administration Office Update: Engineering Design (1)
- Burn Tower Improvement Project: Construction

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

- City Hall and Annex Project: Design

- Federal Building Upgrade Project: Completion
- Multicultural Family Center Project: Completions
- City Data Center Project– Phase 1: Completion
- City Facility Integrated Access Control
- Federal Building HVAC System Condition Assessment and Long-term Replacement Plan: Completion

Robust Local Economy: Diverse Business & Jobs with Economic Prosperity

- Dubuque Brewing & Malting Building Project: Deconstruction Completion and Site Remediation Enforcement Action
- River Boat Docking Project: Environmental Study and Temporary Dock Installation (227)

Livable Neighborhoods: Great Place to Live

- (none)

Sustainable Environment: Preserving & Enhancing Natural Resources

- Bee Branch Stormwater Pumping Station Project (16th Street/Kerper Pumping Station) (161)
- SCADA Overhaul: Water (54, 247)
- Lead Water Lines Replacement (Grant Dependent) (53)
- Auburn and Custer Water Main, Sanitary Sewer, Street Reconstruction Project: Construction (66)
- Green Alley Project: Construction (46, 211)
- 42-inch Diameter Sanitary Sewer Force Main Stabilization Project (USACE partnership): Completion (196)
- Cedar and Terminal Street Lift Station and Force Main: Bid (182)
- Tamarack Sanitary Sewer Extension Project: Construction
- Twin Ridge Sanitary Sewer Extension and Lagoon Abandonment Project: Construction
- Granger Creek Lift Station Improvements: Construction (184)
- Old Mill Road Lift Station & Force Main: Construction (184-186)
- Grove Terrace Sanitary Sewer Reconstruction: Construction (66)
- Advancing New Deep Well No. 11 (as part of PFAS Remediation Plan) (56)
- North Cascade/Southwest Arterial Water/Sewer Main Extension from Edval Lane to North. English Mill Road): Construction
- City-Wide Fiber Project – Water Department Pump, Stations, Tanks and Towers: Completion (251, 253)
- Tamarack Park/HWY 61 Water Main Extension project (per development agreement.): Construction
- Deep Well No. 7 Rehabilitation: Completion
- Creek Crossing Restoration Project: Construction
- High Strength Waste Receiving & Storage Project

Connected Community: Equitable Transportation, Technology, Infrastructure & Mobility

- East-West Corridor/Roundabout Policy/Projects: Preliminary Design (199)
- Highway 20/Northwest Arterial Intersection Project: (IDOT Funding FY 26) (208)
- SW Arterial ITS Project: Construction Completion
- Connection to Data Center Project: Phase 2 Construction Completion

- Building Connection to Additional City Locations Project: Completion
- Taxiway Alpha Construction Project – Phase 2: Completion (93)
- Terminal Solar Photovoltaic Project: Completion
- General Aviation Apron Reconstruction Project: Construction (94)
- Bee Branch Trail - Phase 1 Project: Completion, Significant Audit Preparation and Project Close Out
- Chaplain Schmitt Federal Community Project Trail Grant Project: Construction and Audit
- Heeb Street Reconstruction Project – South of Kaufmann Avenue
- 2024 Pavement Marking Project: Completion (197, 222)
- Wildwood Drive Bridge Replacement: Design (207)
- Relocation of Fiber Optics on Bridge (Highway 20)

Diverse Arts, Culture, Parks and Recreation Experiences and Activities

- Eagle Valley Subdivision Park: Completion
- English Ridge Subdivision Park: Completion
- Westbrook Park: Completion
- Jackson Park Restrooms/Amenities
- ImOn Arena – Dehumidification, HVAC, Generator Set System Project
- Design Dehumidification
- Bid and Construction
- HVAC/Generator (Budget Decision FY 26)

Partnership For A Better Dubuque: Building Our Community That Is Viable, Livable, & Equitable (None)

SOURCE OF FUNDS AND IMPORTANT DETAILS

The Fiscal Year 2026-2030 CIP presents a financial plan that reflects a \$285,870 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 2026-2030 CIP utilize a debt service levy. It is anticipated that other borrowing from non-utility funds can and will be minimized by using other sources of funds such as future DRA annual distributions of operating surplus and sales tax revenue.

The following important details are about the source of funds:

UTILITIES**Stormwater**

The Stormwater Utility was formed on July 1, 2003, to update and expand the City's aging infrastructure, comply with the National Pollution Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit, and implement the various elements of the 2001 Drainage Basin Master Plan (amended in 2013), which outlined improvements in both the Catfish Creek and Bee Branch watersheds. The City has been able to garner support from local, state, and federal partners with over \$163 million in outside funding to help offset the cost of the overall \$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 2026-2030 Capital Improvement Program Budget includes \$13,696,697 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 Years 2024 and 2025 Capital Improvement Program Budgets.

The recommended Fiscal Year 2026-2030 Capital Improvement Program Budget includes \$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). Additional Funding was provided for the project design in the Fiscal Year 2025 Capital Improvement Program Budget.

The recommended Fiscal Year 2026-2030 Capital Improvement Program Budget includes \$1,120,000 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 2026 will be the nineteenth 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 2026 Stormwater User Fee is proposed to increase from \$10.50 per SFU to \$11.03 per SFU, a 5.00% 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 - Adopted Per Ordinance 14-24	\$ 10.50
Fiscal Year 2026 - Recommended	\$ 11.03

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 2025 is \$60,000. The Fiscal Year 2026-2030 CIP anticipates \$2,908,280 in Fiscal Year 2026, \$1,555,195 in Fiscal Year 2027, \$2,468,211 in Fiscal Year 2028, \$2,950,541 in Fiscal Year 2029, and \$2,034,800 in Fiscal Year 2030.

Water State Revolving Fund Loans will be used to finance sewer projects in FY 2026-2030 as follows: \$750,000 FY 2026; \$1,524,715 FY 2027; \$9,158,146 FY 2028; \$4,523,812 FY 2029; and \$0 FY 2030. The debt service related to the total \$15,956,673 State Revolving Fund Loans over the 5-years will be paid from water fees and offset by reduced payments to Depreciation (Construction Fund). The State Revolving Fund Loans support West End Annexation Study and Implementation Phase I, Tamarack Park Drive/Wood Gate Drive Frontage Road Water Main Extension, Source Water PFAS Reduction Project Granular Filter, Water Main Replacements - Consent Decree, Third Pressure Zone Connection (from Tanzanite Dr to Olympic Heights Pump Station), Highway 20/Dodge St. Water Main Relocation - Devon Drive to Concord Street, Green Alley Water Main Improvements, Water Storage Rehabilitation Program, Water Main Replacements - Streets, and West End Annexation Phase II.

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 2026, the Water Fund will support 17.99% of administrative overhead.

The water fees in FY 2026 are recommended to increase 9.0%.

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 2025 was \$1,600,000. The Fiscal Year 2026-2030 CIP anticipates \$1,946,377 in Fiscal Year 2026, \$2,900,000 in Fiscal Year 2027, \$2,100,000 in Fiscal Year 2028, \$2,238,000 in Fiscal Year 2029 and \$2,822,900 in Fiscal Year 2030.

Sanitary Sewer State Revolving Fund Loans will be used to finance sewer projects in FY 2026-2030 as follows: \$20,079,873 FY 2026; \$17,796,826 FY 2027; \$19,938,126 FY 2028; \$12,413,852 FY 2029; and \$8,170,350 FY 2030. The debt service related to the total \$78,399,027 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 Fore main Stabilization, Catfish Creek Sewershed Interceptor Improvements (South Fork and Middle Fork), Cedar and Terminal Street Lift Station and Force Main Improvements, South West Arterial Middle Interchange Sewer Extension, Old Mill Road Lift Station & Force Main Phases (1 and 2), Outfall Manhole Reconstruction, Track Line Sewer Reconstruction, W&RRC Plant Nutrient Reduction Improvements, W&RRC Industrial Control Upgrade, W&RRC Headworks Bar Screen Replacement, RAS and Scum Pump Replacement.

The sewer fees in FY 2026 are recommended to increase 9.0%.

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 2026, the Sanitary Sewer Fund will support 18.46% 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 \$5.2 million Greater Downtown TIF borrowing is anticipated in FY 2026-2030 for parking ramp major maintenance. New debt service will be paid from the Greater Downtown TIF fund.

The Greater Downtown TIF will support parking related debt in the downtown as follows: \$2,012,375 in FY 2026; \$2,014,000 in FY 2027; \$2,010,750 in FY 2028; \$2,012,625 in FY 2029; and \$2,013,875 in FY 2030.

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

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

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

The Parking Fund's share of the City's administrative overhead is 6.93%. In FY 2026, the Parking Fund will support 2.84% 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 2025 was \$325,000. The Fiscal Year 2026-2030 CIP anticipates \$— in FY 2026, \$108,450 in FY 2027; \$1,880 in FY 2028; \$— in FY 2029; and \$— in FY 2030.

The Solid Waste Collection will support solid waste related debt for solid waste collection vehicles as follows: \$220,000 in FY 2026; \$375,000 in FY 2027; \$595,000 in FY 2028; \$375,000 in FY 2029 ; \$845,000 in FY 2030.

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

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

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

The Solid Waste Fund's share of the City's administrative overhead is 18.75%. In FY 2026, the Solid Waste Fund will support 18.64% of the administrative overhead.

The solid waste collection fees in FY 2026 are recommended to increase 5%.

GENERAL FUND

The current revenue amount of \$409,000 (0.12% of CIP Total) during the five-year period represents \$110,000 in golf funds for improvements to the Bunker Hill Golf Course, \$29,000 in Historic Preservation Loan repayments, \$75,000 in Rental Dwelling Rehab Repayments, \$120,000 in Washington Neighborhood Loan Repayments, \$50,000 in insurance and other reimbursements, and \$25,000 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 \$2,076,092 and represents 0.59% 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 \$21,760,781, or 6.19% of the total CIP.

GAMING

DRA payments represent 0% in FY 2026 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 (\$2,498,676 or 0.71% of the total CIP) are discounted consistent with the adopted budget guidelines by 5% in FY 2028, 10% in FY 2029 and 15% in FY 2030. In Fiscal Year 2026, all DRA Distribution is diverted to the operating budget instead of being used in the capital budget. This was also done in Fiscal Year 2025 and 2024, which is a change from past 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 2024, the DRA saw a decline of -4.85% in gross gaming revenues, while Diamond Jo experienced a slight increase of +1.61% compared to 2023. The Dubuque market in 2024 was approximately \$122.6 million annually, showing a decrease of -0.8% from the \$123.6 million market in 2023. This decline was expected due to construction disruptions throughout the year. The DRA's gross gaming revenue was significantly impacted by redevelopment work on the property, which continued throughout the year. Additionally, the main highway leading to our facility was closed for extended repairs. An exit ramp that was initially scheduled for a brief closure ended up being closed for several months, further affecting traffic and access.

Despite these challenges, the DRA saw growth in other areas in 2023, including food and beverage sales, as well as new revenue from the opening of the Island Social (Family Entertainment Center) and the new banquet event space. However, total gross revenue for the DRA in 2024 was down -4.2% compared to 2023.

FEDERAL FUNDING

Community Development Block Grant (CDBG)

The Fiscal year 2026-2030 CIP anticipates that Community Development Block Grant (CDBG) funds will be \$450,000 in FY 2026; \$450,000 in 2027; \$350,000 in FY 2028; \$250,000 in FY 2029; and \$250,000 in FY 2030 (0.50% of the total CIP). CDBG is budgeted at the same funding level as FY 2025.

Federal Aviation Administration (FAA)

The FAA funding of \$21,888,495 (6.23% of the total CIP) provides 90 percent match on most airfield related improvements. The Fiscal Year 2026-2030 budget includes Reconstruct Taxiway A, Terminal Building Modifications, Taxiway D Extension, Westside D Extension, Reconstruct General Aviation Apron, and Update Airport Pavement Management System.

Federal Lead Paint/Healthy Homes Grant (1.62% of Total CIP)

The Fiscal year 2026-2030 CIP anticipates that Lead Paint/Healthy Homes Grant funds will be \$1,300,000 in FY 2026; \$2,700,000 in 2027; \$1,700,000 in FY 2028; — in FY 2029; and — in FY 2030 (1.62% of the total CIP).

Healthy Homes Production Grant (0.51% of Total CIP)

The Fiscal year 2026-2030 CIP anticipates that Healthy Homes Production Grant funds will be \$550,000 in FY 2026; \$1,000,000 in 2027; \$250,000 in FY 2028; — in FY 2029; and — in FY 2030 (0.51% of the total CIP).

Federal Assistance

Federal Assistance funding of \$38,327,815 (10.90% of the total CIP) includes EDA, EPA, Infrastructure grants, and other federal grants. The Fiscal Year 2026-2030 budget includes Bee Branch Creek Gate and Pump Replacement, Public Electric Vehicle Chargers, and 14th Street Overpass, .

Federal STP Funds

Federal STP Funds funding of \$13,653,598 (3.88% of the total CIP) includes DMATS funds for 14th Street Overpass, and US Highway 20 - Northwest Arterial Intersection Operational and Capacity Improvements.

STATE FUNDING

Road Use Tax

Road Use Tax Funds (RUTF) of \$0 (0.00% 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 \$44,519,265 for FY 2026-2030.

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, \$3,956,000 of sales tax increment revenue will fund pay-as-you-go projects related to the Bee Branch Watershed project.

Other State Grants (0.61% of Total CIP)

State funding includes Iowa Department of Transportation Funding for street projects and trails and Historic Preservation Surveys and Regulations of \$2,155,000 are anticipated over the five-year program.

State transit funding includes \$37,492 over the five-year program for bus stop improvements.

Iowa Finance Authority funding of \$919,896 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 2026-2030 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, \$60,000 for a second dog park planning, and \$30,000 for native plantings.

Annexation Initiatives

As annexation and development continues, the City has taken the following initiatives to provide services to annexed areas:

Additional Police Officers (Operating Budget)

With the Police Department's crime strategy, Territory Accountability Design, in full implementation, the department projected the need to increase Dubuque's current six patrol territories to seven as new areas of the city are developed. To add a seventh territory, five additional police officers were needed.

Partly in response to this need, the Police Department developed a Sworn Officer Plan which proposed the addition of 15 sworn police officers over a five-year period, with the first five (four Police Officers and one Police Corporal acting as a Section 8 Investigator) approved in December 2007, four more were approved in FY 2009, three more were approved in FY 2010, two more were approved in FY 2011 and one more was approved in FY 2012. The plan's staff increases created sufficient staffing to establish an additional patrol territory. In FY 2019, an additional sworn police officer was added, an existing position was promoted to Captain and one Corporal position was eliminated in order to create a Specialty Unit Commander. The Fiscal Year 2020 budget approved the expansion of the Dubuque Police Department School Resource Officer Program. To spread the expenses over time, three SRO's were to have been added over three consecutive years: Fiscal Year 2020, Fiscal Year 2021, and Fiscal Year 2022 budget. However, the expansion was frozen in FY21 due to the pandemic causing the final position 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 were approved. In late 2024, the Precision Policing Center (PPC) was established. It is expected to serve as a critical "force multiplier" for the department, supporting rapid police response, informed decision-making, and proactive crime prevention. This is also supporting officer safety. The PPC is staffed by five non-sworn (civilian) employees in three roles: three Precision Policing Center Technicians, one Crime Analyst, and one Criminal Computer Forensics.

Fire Station and Additional Firefighters/Paramedics

An additional west end fire station is currently projected to be designed in FY 2030 and built in FY 2031. 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 well to develop an annexation plan and begin the process of annexation in the 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, and furniture. 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 an additional EMS Captain and an additional EMS Bureau Chief were approved, and the additional employees may be added in future years. 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 Parks and Recreation 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 and replacing undersized sanitary sewers along with new lift stations. 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 2026-2030 CIP:

Reimagine Comiskey (page 16) – This project (\$1,697,000) provides for funding related to the park development for Phase 2 of Re-Imagine Comiskey. Phase 2 includes additional basketball courts, a large turf field, parking lot, additional sidewalks, lighting and pavilions.

Washington Community Gateway (page 21) – This project (\$99,000) provides for developing the vacant lot at 1401 Elm Street as a Washington Community Gateway. The city purchased this property in 2014. The structure has been removed and the lot is currently grass. This project would provide for such amenities as three flag poles, park lighting, security cameras, a welcome sign to the Washington neighborhood and a drinking fountain.

Five Flags Marquee Replacement (page 24) – This project (\$131,000) provides for replacement of the video marquee located at 4th and Locust. It is critical to relaying information to people driving or walking by the building. The current marquee was installed in 2018. The life expectancy is 7-9 years. A new marquee would have an upgraded screen with higher resolution resulting in better clarity, more user friendly, and more efficient.

Five Flags Standby Emergency Generator Replacement (page 25) – This project (\$855,000) provides for replacement of the emergency standby generator located at 5th Street which provides power to critical systems inside of the building during a sudden loss of power. The current generator was installed in 2000 and is nearing the end of life expectancy of 30 years. A new generator would be more efficient and environmentally friendly.

Five Flags Recirculating Pump Replacement (page 26) – This project (\$37,000) provides for the replacement of two recirculating pumps that are responsible for keeping the warm water for sinks readily available by circulating the hot water.

Five Flags Building Improvements (page 27) – This project (\$23,454,000) provides funding for improvements to the building (arena, theater, lobby areas, exterior) and its equipment.

Five Flags Boiler Replacement (page 28) – This project (\$410,000) provides funding for 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.

Port of Dubuque Welcome Sign (page 34) - This project (\$33,000) provides for the design, development, and installation of an 8 foot by 200 foot "Welcome to Dubuque" sign located on the flood wall near the Ice Harbor flood gates. There is currently no signage along the river to let patrons know that they have either arrived or are passing by Dubuque. Such a sign on the wall would not only be a welcoming visual for those visiting on cruise ships or other vessels but can create awareness on the river that this is an area they may approach in order to visit the City. This sign could also indirectly filter boat traffic into the Port of Dubuque Marina to dock and/or fuel. Included in this CIP would be the purchase and installation of solar lighting with a 5-year replacement cost of \$3,500.

Grand River Center Replace Carpet (page 35) - This project (\$364,000) provides for the replacement of carpeting at the Grand River Center.

Grand River Center Roof Restoration (page 36) - This project (\$1,383,000) provides for restoration of the roof on the Grand River Center. The roof was installed in 2002 and restoration is critical to prevent expensive damage if the roof begins leaking.

Grand River Center Dishwasher and Water Softener Replacement (page 37) - This project (\$181,000) provides for a dishwasher and water softener replacement as they are original to the venue and reached its industry standard life span. After running dishes through the current dishwasher, they are coming back spotted which leads to concerns when placed in front of the guests. Oak View Group (OVG) conducted an in-depth review of the venue's kitchen requirements. The examination focused on elevating the culinary experience for the guests to delivering a refined and exceptional food experience.

Grand River Center Public Restroom Remodels (page 38) - This project (\$385,000) provides for improvement of the overall quality of the guest experience. A comprehensive remodel and renovation of all public bathrooms would be completed. 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.

East - West Corridor Capacity Improvements (page 198) - This project (\$1,085,000) funds capacity improvements along University Avenue and Pennsylvania Avenue to Delhi.

7th Street Extension to Pine Street (page 201) - This project (\$2,000,000) funds an environmental assessment of potential site development and the potential acquisition of the real estate. FY27 and FY28 programmed funding would allow for the design development and potential construction of a roadway through the Alliant site which would connect Pine Street at 9th / Kerper Boulevard to 7th Street.

14th Street Overpass (page 204) - This project (\$39,120,000) funds planning, design, and construction of a multimodal transportation corridor project 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. The City was awarded a \$2.28 million US DOT RAISE Infrastructure Planning grant and a \$25 million RAISE Capital grant to assist in funding for the project entitled "Building Bridges to Employment and Equity (B2E2)."

Central Avenue White Street Corridor Master Plan Design and Implementation Improvements 4th - 22nd Street (page 205) - This project (\$8,170,000) provides for funding 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, with 4th Street to 11th Street coming beyond 2030. The FY26 includes \$400,000 for engineering design services and \$1 million to create new public parking opportunities to replace on street spaces lost on Central and White Streets. FY27 is to restripe the entire Central Avenue and White Street corridor, 4th-22nd, and continue the FY26 work. FY28 is improvements from 14th - 17th Street. FY29 is improvements from 17th - 20th Street, and continue improvements to 14th -17th Streets. FY30 is installation of the Cycle Truck Lane on the west side of White Street from 5th to 19th Street, and to continue improvements from 17th - 20th Streets. FY2031 and beyond will require \$14 million in additional investment to do 20th - 22nd, and 4th -14th Street on Central Avenue and White Street.

South Port Redevelopment Concept Plan (page 224) - This project (\$40,000) provides for the creation of a clear and consolidated redevelopment vision for the South Port where all existing property owners entering into a partnering agreement thus providing prospective developers a high level of assurance that all key players are in agreement and on-board with proceeding with a proposed redevelopment concept.

Iowa Amphitheater on Schmitt Island (page 227) - This project (\$9,641,563) 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.

Greater Downtown Street Lights (page 232) - This project (\$180,000) provides funding for replacement of the existing 30-foot white streetlights located in downtown Dubuque. Currently, there are approximately 60 white streetlights remaining. The project would replace all remaining white poles and install lighting controllers with meters. In certain cases, these would be replaced with historical streetlights. Many of the streetlights in the downtown area were installed in early 1950's. This program would promote the use of high efficiently, long life LED street lighting throughout the City of Dubuque which saves energy and operating expenses.

Downtown Security Camera Program (page 239) - This project (\$350,000) provides equipment, installation, and software licenses for the placement of fixed cameras (\$2,500 each) installed near roadways, alleys, and signalized intersections in Downtown Dubuque.

Iowa Street Streetlight Replacement Project (page 254) - This project (\$138,000) replaces the rusting poles that are failing along Iowa St from 4th St to 9th St. The current white poles are rusting from variable of factors, including, quality, age, and winter solutions. This would include the replacement of 16 poles with foundations and new conduit for power, along with light fixtures and pull boxes. These replacements will help by being proactive on failing infrastructure in the downtown area.

Federal Building Renovation (page 256) - This project (\$7,893,225) provides funding in FY26 for major HVAC upgrades to replace existing equipment that is beyond its expected service life and subject to frequent or catastrophic breakdown. FY29 provides funding for the second phase of HVAC upgrades.

ADA Compliance and Facilities Management Consulting (page 257) - This project (\$50,000) provides 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, ArcGIS Indoors. The funding for this phase is spread out over three years.

Downtown Bike Lockers (page 258) - This project (\$30,000) funds the installation of 4-5 weatherproof bike lockers per year at the downtown building facilities assigned to the Facilities Management Team.

Greater Downtown Housing Creation Grant Program (page 259) - This program (\$3,750,000) provides grants for rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds are used to capitalize the pool of funds for these grant. The program provides grants up to \$10,000 for each new housing unit created in the District. The program creates affordable, quality rental housing units for our workforce.

Small Business Grant Administration (page 260) - This project (\$60,000) provides the funding to Fountain of Youth for its administration of the grant, which reduces barriers for low- to moderate-income individuals who are in the early stages of operating a small business.

Downtown Rehab Grant Program - Includes Central Avenue, Historic Millwork District and Washington Neighborhood (page 262) – This program (\$1,000,000) grants for rehabilitation and adaptive reuse of buildings in the Greater Downtown Urban Renewal District. Tax increment proceeds are used to capitalize the pool of funds for these grants. This grant program provides a 1:1 match for eligible expenses for improvements to façades, as well as accompanying costs for financial consulting and planning & design work for the project. This grant program receives the most inquiries and interest of all Economic Development Department's programs. The program promotes the redevelopment of the downtown, maintains its historic appeal, and complements grant/loan programs provided by our partners at Dubuque Main Street.

Central Avenue Housing Forgivable Loan (page 263) - This project (\$750,000) provides for use along the Central Avenue Corridor between 11th Street and 22nd Street. For this program, a unit could be considered eligible even if recently occupied if the project involves a substantial rehabilitation of the unit and buildings. The program provides a loan, forgivable at the 10-year mark, if the developer has maintained the terms of the agreement. Projects can not discriminate based on the tenant's source of income.

Central Avenue Alley Lighting Program (page 264) - This project (\$40,000) provides for a matching 1:1 grant to reimburse property owners for acquisition and installation of lighting fixtures (minimum of 250 watts) in the alleys between Central Avenue and White Street from 1400 Block to 2400 Block. Individual grant awards will be limited to \$500 per property owner. Lighting will be required to be installed in the alleyways at the rear of the property and verified by City staff. Studies have shown a strong correlation between increased alley lighting in urban areas and a reduction in crime rates. From a public perception standpoint, increased lighting will improve the look and feel of the Central Corridor and allow residents and visitors to the area to feel safer.

Smart Parking System (page 267) - This project (\$780,000) provides funds for the installation of head end equipment that will form the backbone of a phased installation of smart parking technology eventually to be deployed at all parking garages and public parking lots in Dubuque over the next several years. A smart parking system will provide parking customers with on-demand space availability and thus maximize traveler convenience, reduce travel time and reduce congestion in the downtown area.

Municipal Parking Lot Maintenance (page 268) - This project (\$172,500) 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 of municipal parking lots.

Parking Ramp Major Maintenance Repairs (page 270) - This project (\$7,198,400) funds major renovation work needed at the Iowa, Locust, 5th Street, Five Flags, 10th and Central, and Intermodal ramps. Funding will address structural repair items and needed mechanical, electrical & plumbing repairs.

Washington Neighborhood Home Purchase Program (page 273) - This project (\$1,269,896) supports and encourages homeownership in the Washington Neighborhood. The program operates under the oversight of the Housing Trust Fund Committee and is capitalized by annual grants received from the Iowa Finance Authority (IFA). IFA requires a match for the program and the City provides IFA Trust Match of \$50,000 from the Greater Downtown TIF (GDTIF). The primary purpose is to complement housing assistance provided through the CDBG program by providing loans to low-to-mod income homeowners and buyers in the Washington Neighborhood and for households earning less than 30% MI are eligible to purchase any property within the City limits.

Downtown ADA Assistance Program (page 277) - This project (\$150,000) provides assistance to residents and businesses to ensure facilities in the Downtown Urban Renewal Area are fully accessible and inclusive to all persons regardless of abilities. This includes parking lots, retail and wholesale stores, restaurants, cafés, taverns, gas stations, public buildings, lodging, schools, parks, and entertainment venues. The program is designed to assist businesses with the cost of becoming ADA compliant. Qualified applicants can receive up to 50% of the cost of the project from the City of Dubuque, at a maximum amount of \$5,000 per property.

North Cascade Housing TIF District

In FY 2014 the City created the first housing TIF district in the Timber Hyrst subdivision off of North Cascade Road. This is a ten year TIF which requires at least 38.1% of the income generated to be used for Low and Moderate Income residents anywhere in the City of Dubuque. The percentage to Low and Moderate Income residents can be higher than the required 38.1%. The LMI Housing TIF revenue can be used for City initiatives other than the Homeownership Grants in Targeted Neighborhoods & Purchase/Rehab/Resale and can be used outside the Greater Downtown TIF Area. This district expires in 2026 and all certified debt has been collected.

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. This district expires in FY 2026.

Assistance for Homeownership (page 271) - This project (\$68,642) 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 271) - This project (\$517,214) 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 271) - This project (\$245,295) 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 (0.83% 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 (\$457,996); Street Lighting and Traffic Signal Knockdown insurance reimbursements (\$50,000); Canadian Pacific Kansas City Southern (CPKC) Railroad contribution for 14th Street Overpass project (\$1,000,000); Milling sales from the Asphalt Milling Program (\$527,616); Private Marina Companies contribution for Harbor Area Maintenance Dredging (\$117,500); Dubuque Racing Association contribution for Iowa Amphitheater on Schmitt Island (\$831,602); and IDOT reimbursement for the Pavement Marking program (\$125,000).

Special Assessments (0.07% of Total CIP)

Special Assessments represent that portion of street and sanitary sewer improvement projects anticipated to be assessed to benefiting property owners. The \$250,000 amount breaks down: (a) \$215,000 for sidewalk lien special assessments, and (b) \$35,000 for green alleys (non Bee Branch) special assessments.

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
FIRE DEPARTMENT									
Public Safety									
	Bunk Room Remodel	G.O. Debt (Sales Tax Fund 20%)	\$ 75,000	\$ 600,000	\$ 500,000	\$ —	\$ —	\$ 1,175,000	1
	Outdoor Warning Siren Repair/Replace	G.O. Debt (Sales Tax Fund 20%)	\$ 53,060	\$ 54,000	\$ —	\$ —	\$ —	\$ 107,060	3
	Fire Station Expansion	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ —	\$ —	\$ —	\$ 500,900	\$ 500,900	4
	2027 Fire Engine Replacement (1907)	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ 900,000	\$ —	\$ —	\$ —	\$ 900,000	6
	2027 Ambulance Replacement (1914)	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ 450,000	\$ —	\$ —	\$ —	\$ 450,000	7
	2028 Fire Engine Replacement (1905)	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ —	\$ 950,000	\$ —	\$ —	\$ 950,000	8
	Portable Radio Replacements	G.O. Debt (Sales Tax Fund 20%)	\$ 348,000	\$ 490,000	\$ —	\$ —	\$ —	\$ 838,000	9
	Elevator at Fire Headquarters	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ —	\$ —	\$ —	\$ 50,000	\$ 50,000	10
	2030 Fire Engine Replacement (1910)	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ —	\$ —	\$ —	\$ 1,288,408	\$ 1,288,408	12
	2030 Ambulance Replacement (1915)	G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ —	\$ —	\$ —	\$ 575,000	\$ 575,000	13
	Fire Station 6 Roof Replacement	G.O. Debt (Sales Tax Fund 20%)	\$ 25,000	\$ 300,000	\$ —	\$ —	\$ —	\$ 325,000	14
PARKS AND RECREATION									
PARK DIVISION									
Culture and Recreation									
All Parks									
	Parks and Recreation Comprehensive Master Plan	Sales Tax Fund (20%)	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ 50,000	15
Comiskey Park									
	Reimagine Comiskey	G.O. Debt (GDTIF)	\$ 1,697,000	\$ —	\$ —	\$ —	\$ —	\$ 1,697,000	16
Eagle Point Park									
	Replace Water Lines	Water Construction Fund	\$ —	\$ —	\$ 50,000	\$ —	\$ —	\$ 50,000	17
Rustic Point Park									
	Rustic Point Park Development	G.O. Debt (Sales Tax Fund 20%)	\$ 305,000	\$ —	\$ —	\$ —	\$ —	\$ 305,000	18

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
PARKS AND RECREATION									
PARK DIVISION									
Culture and Recreation									
South Pointe Park									
	South Pointe Park Development	G.O. Debt (Sales Tax Fund 20%)	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	19
General Park Maintenance									
	Industrial Center Native Plantings	DICW TIF	\$ 30,000	\$ —	\$ —	\$ —	\$ —	\$ 30,000	20
	Washington Community Gateway	Greater Downtown TIF	\$ 99,000	\$ —	\$ —	\$ —	\$ —	\$ 99,000	21
	Second Dog Park Planning	DICW TIF	\$ —	\$ —	\$ —	\$ 60,000	\$ —	\$ 60,000	22
	Ash Tree Removal and Tree Replacement	Sales Tax Fund (20%)	\$ 87,611	\$ 225,000	\$ 152,000	\$ —	\$ —	\$ 464,611	23
PARKS AND RECREATION									
CIVIC CENTER									
Culture and Recreation									
	Marquee Replacement	Greater Downtown TIF	\$ —	\$ —	\$ —	\$ —	\$ 131,000	\$ 131,000	24
	Standby Emergency Generator Replacement	Greater Downtown TIF	\$ —	\$ —	\$ —	\$ —	\$ 855,000	\$ 855,000	25
	Recirculating Pump Replacement	Greater Downtown TIF	\$ —	\$ —	\$ —	\$ —	\$ 37,000	\$ 37,000	26
	Five Flags Building Improvements	Greater Downtown TIF, G.O. Debt (GDTIF)	\$ 50,000	\$ 2,750,000	\$ 3,094,678	\$ 8,587,322	\$ 8,972,000	\$ 23,454,000	27
	Boiler Replacement	Greater Downtown TIF	\$ —	\$ —	\$ —	\$ 410,000	\$ —	\$ 410,000	28
PARKS AND RECREATION									
RECREATION DIVISION									
Culture and Recreation									
Bunker Hill Golf Course									
	Construct Cart Paths	Golf Fees	\$ —	\$ 30,000	\$ —	\$ —	\$ —	\$ 30,000	29
	Tee Improvements	Golf Fees	\$ 20,000	\$ —	\$ —	\$ —	\$ —	\$ 20,000	30
	Material Storage Renovation	Golf Fees	\$ —	\$ —	\$ 15,000	\$ —	\$ —	\$ 15,000	31
	Bunker Hill #7 Fairway Fencing	Golf Fees	\$ 15,000	\$ —	\$ —	\$ —	\$ —	\$ 15,000	32
	Bunker Tree Removal & Replacement	Golf Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ —	\$ —	\$ 30,000	33
Port of Dubuque Marina									
	Port of Dubuque Flood Wall Dubuque Welcome Sign	Greater Downtown TIF	\$ 33,000	\$ —	\$ —	\$ —	\$ —	\$ 33,000	34

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
PARKS AND RECREATION									
CONFERENCE CENTER									
General Government									
	Replace Carpet	Greater Downtown TIF	\$ —	\$ —	\$ —	\$ 65,000	\$ 299,000	\$ 364,000	35
	Roof Restoration	Greater Downtown TIF	\$ —	\$ —	\$ 33,000	\$ 1,350,000	\$ —	\$ 1,383,000	36
	Dishwasher and Water Softener Replacement	Greater Downtown TIF	\$ —	\$ 181,000	\$ —	\$ —	\$ —	\$ 181,000	37
	Public Restroom Remodels	Greater Downtown TIF	\$ 385,000	\$ —	\$ —	\$ —	\$ —	\$ 385,000	38
WATER DEPARTMENT									
Business Type									
	8th Street 20" Transmission Water Main Connection (Jackson to Central)	Water Construction Fund	\$ —	\$ —	\$ —	\$ 166,000	\$ —	\$ 166,000	39
	Admiral Sheehy Drive Water Main Loop	Water Construction Fund	\$ —	\$ —	\$ —	\$ —	\$ 686,400	\$ 686,400	40
	Cla-Val Link2Valves Maintenance Program for Water Distributions Specialty Valves	Water Construction Fund	\$ 37,800	\$ —	\$ 27,300	\$ —	\$ 27,300	\$ 92,400	41
	Enterprise Asset Management System Software-Water	Water Construction Fund	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ 150,000	42
	Fire Hydrant Stock	Water Construction Fund	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ 615,000	43
	Fire Hydrant Assembly Relocation/Replacement for the Sidewalk Program	Water Construction Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	44
	Generators-Park Hill & Mt. Carmel	State Revolving Fund Loan	\$ —	\$ 175,000	\$ —	\$ —	\$ —	\$ 175,000	45
	Green Alley Water Main Improvements	State Revolving Fund Loan	\$ 306,000	\$ —	\$ —	\$ —	\$ —	\$ 306,000	46
	Greyhound Park Rd Water Main Loop	Water Construction Fund	\$ 120,000	\$ —	\$ —	\$ —	\$ —	\$ 120,000	47
	Highway 20/Dodge St Water Main Relocation - Devon Drive to Concord St	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ —	\$ 199,000	\$ 199,000	48
	Leak Detection Correlator Replacement	Water Construction Fund	\$ —	\$ 35,000	\$ —	\$ —	\$ 35,000	\$ 70,000	49
	Maintenance of Public Water Mains During Stone Retaining Wall Repair	Water Construction Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	50
	Municipal Services Center Roof Mounted HVAC Replacement Unit	Water Construction Fund	\$ —	\$ 94,500	\$ —	\$ —	\$ —	\$ 94,500	51
	Municipal Service Center Roof Replacement	Water Construction Fund	\$ 187,380	\$ —	\$ —	\$ —	\$ —	\$ 187,380	52
	Public Lead Line Water Main Replacement	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ 45,000	\$ —	\$ 45,000	53
	SCADA & Comms Improvements	State Revolving Fund Loan	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	54

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
	Source Water PFAS Reduction Project - Granular Activated Carbon Filter Rehabilitation	State Revolving Fund Loan	\$ —	\$ —	\$6,400,000	\$3,200,000	\$ —	\$ 9,600,000	55
	Source Water PFAS Reduction Project	Water Construction Fund	\$ —	\$ —	\$ 371,199	\$ 750,000	\$ —	\$ 1,121,199	56
	South Algona 12" Water Main Replacement	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ 729,103	\$ —	\$ 729,103	57
	Third Pressure Zone Connection (Tanzanite Drive to Olympic Heights)	State Revolving Fund Loan	\$ —	\$ —	\$2,000,000	\$ —	\$ —	\$ 2,000,000	58
	Vehicle 4901 Replacement	Water Construction Fund	\$ 130,000	\$ —	\$ —	\$ —	\$ —	\$ 130,000	59
	Vehicle 4904 Replacement	Water Construction Fund	\$ 115,000	\$ —	\$ —	\$ —	\$ —	\$ 115,000	60
	Vehicle 4907 Replacement	Water Construction Fund	\$ 90,000	\$ —	\$ —	\$ —	\$ —	\$ 90,000	61
	Vehicle 4908 Replacement	Water Construction Fund	\$ —	\$ 115,000	\$ —	\$ —	\$ —	\$ 115,000	62
	Deere X738	Water Construction Fund	\$ 38,000	\$ —	\$ —	\$ —	\$ —	\$ 38,000	63
	Water Distribution Master Plan	Water Construction Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	64
	Water Main Relocation for Sanitary Sewer Manhole Project	Water Construction Fund	\$ 50,000	\$ —	\$ 50,000	\$ —	\$ 50,000	\$ 150,000	65
	Water Main Replacement Consent	Water Construction Fund, State Revolving Fund Loan	\$ 309,000	\$ 311,000	\$ —	\$ 660,000	\$ —	\$ 1,280,000	66
	Water Main Replacements - Streets	State Revolving Fund Loan	\$ 540,000	\$ —	\$ —	\$ —	\$ —	\$ 540,000	67
	Water Main Upgrades during Street General Repairs	Water Construction Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	68
	Water Meter Replacement Program	Water Construction Fund	\$ 406,600	\$ 137,550	\$ 130,950	\$ 130,950	\$ 130,950	\$ 937,000	69
	Water Storage Maintenance Program	State Revolving Fund Loan	\$ —	\$ 1,204,000	\$ 296,000	\$1,000,000	\$ 500,000	\$ 3,000,000	70
	Water Treatment Boiler Replacements	State Revolving Fund Loan	\$ —	\$ 300,000	\$ —	\$ —	\$ —	\$ 300,000	71
	Water Treatment Plant Roof Replacement	Water Construction Fund	\$ 590,000	\$ —	\$ 110,000	\$ 350,000	\$ —	\$ 1,050,000	72
	Wells, Well Field, & Well Transmission Piping Repair and Rehabilitation Program	Water Construction Fund	\$ 110,500	\$ 110,500	\$ 165,000	\$ 150,000	\$ 162,000	\$ 698,000	73
	West End Annexation Phase II	State Revolving Fund Loan	\$ —	\$ 300,000	\$1,694,598	\$ —	\$ —	\$ 1,994,598	74
	Water Treatment Plant and Pump Station Pipe Rehabilitation	State Revolving Fund Loan	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	75
	Water Treatment Plant Third Floor Conference Room	Water Construction Fund	\$ 114,000	\$ —	\$ —	\$ —	\$ —	\$ 114,000	76
	Vehicle 4911 Tandem Dump Truck Replacement	Water Construction Fund	\$ 81,000	\$ —	\$ —	\$ —	\$ —	\$ 81,000	77

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
WATER & RESOURCE RECOVERY CENTER									
Business Type									
	Lift Station SCADA Upgrades	Sanitary Sewer Construction Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	78
	HVAC Replacement	Sanitary Sewer Construction Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	79
	Bar Screen Replacement	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ 500,000	\$ 2,000,000	\$ 2,500,000	80
	RAS and Scum Pump Replacement	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ —	\$ —	\$ 138,000	\$ 138,000	81
	WRRC Plant Nutrient Reduction Improvements and BOD/Flow Capacity Improvements	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ —	\$ 35,000	\$ —	\$ 1,500,000	\$ 5,500,000	\$ 7,035,000	82
	Industrial Controls Upgrade	State Revolving Fund Loan, Sanitary Sewer Construction Fund	\$ —	\$ 1,000,000	\$ 900,000	\$ —	\$ —	\$ 1,900,000	84
	WRRC Uninterruptible Power Supply (UPS) Replacement	Sanitary Sewer Construction Fund	\$ 85,000	\$ —	\$ —	\$ —	\$ —	\$ 85,000	86
	UV System Cable & Harness Replacement	Sanitary Sewer Construction Fund	\$ 50,500	\$ —	\$ —	\$ —	\$ —	\$ 50,500	87
	Biogas Chiller Replacement	Sanitary Sewer Construction Fund	\$ 58,000	\$ —	\$ —	\$ —	\$ —	\$ 58,000	89
	WRRC Odor Monitoring System	Sanitary Sewer Construction Fund	\$ 46,000	\$ —	\$ —	\$ —	\$ —	\$ 46,000	90
	Water & Resource Recovery Center Vehicle Replacements	Sanitary Sewer Construction Fund	\$ 75,000	\$ —	\$ —	\$ —	\$ —	\$ 75,000	91
	Water & Resource Recovery Center Electronic Hydraulic Shop Press	Sanitary Sewer Construction Fund	\$ 13,000	\$ —	\$ —	\$ —	\$ —	\$ 13,000	92
AIRPORT									
Public Works									
	Reconstruct Taxiway A	FAA Discretionary Funds, FAA Entitlement, G.O. Debt (Sales Tax Fund 20%)	\$ 8,740,000	\$ 8,049,994	\$ 1,920,000	\$ —	\$ —	\$ 18,709,994	93
	Reconstruct General Aviation Apron	FAA BIL, G.O. Debt (Sales Tax Fund 20%)	\$ 2,480,000	\$ —	\$ —	\$ —	\$ —	\$ 2,480,000	94
	Equipment Storage Building	CSVI Funding	\$ 27,500	\$ 247,500	\$ —	\$ —	\$ —	\$ 275,000	95
	Asphalt Pavement Repair/T-Hangar Apron Rehabilitation	State Grant, G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ 475,000	\$ 475,000	\$ 475,000	\$ —	\$ 1,425,000	96
	Update Airport Pavement Management System (APMS) (formerly Pavement Condition Study) (PCN)	FAA Discretionary, DRA Distribution	\$ —	\$ —	\$ 100,000	\$ —	\$ —	\$ 100,000	97

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
AIRPORT									
Public Works									
	Taxiway D Extension	FAA Discretionary, G.O. Debt (Sales Tax Fund 20%)	\$ —	\$ —	\$ —	\$ 2,940,000	\$ —	\$ 2,940,000	98
	Terminal Building Modification	FAA BIL, Airport American Rescue Plan Act	\$ —	\$ —	\$ —	\$ —	\$ 400,000	\$ 400,000	99
	Airfield Runway/Taxiway Marking Improvements	State Grant, Sales Tax Fund (20%)	\$ 412,000	\$ —	\$ —	\$ —	\$ —	\$ 412,000	100
PUBLIC WORKS									
Public Works									
	Asphalt Milling Program	Sales Tax Fund (30%), Milling Revenue	\$ 146,379	\$ 142,360	\$ 145,431	\$ 148,594	\$ 156,852	\$ 739,616	101
	Curb Ramp Program	Sales Tax Fund (30%)	\$ 900,000	\$ 450,000	\$ 500,000	\$ 500,000	\$ 550,000	\$ 2,900,000	103
	Curb Replacement Program	Sales Tax Fund (30%)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	104
	Concrete Street Section Repair Program	Sales Tax Fund (30%)	\$ 25,000	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 115,000	105
	Street Sign and Post Replacement	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000	106
	Floodwall Post-Flood Repair Program	Sales Tax Fund (30%)	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 115,000	107
	Municipal Services Center Roof Replacement	Sales Tax Fund (30%)	\$ —	\$ 551,730	\$ —	\$ —	\$ —	\$ 551,730	108
	Vehicle Fuel Island Rehabilitation	Sales Tax Fund (30%)	\$ 510,200	\$ —	\$ —	\$ —	\$ —	\$ 510,200	109
	Electric Vehicle Charging Infrastructure Located at the Municipal Services Center	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 157,222	\$ —	\$ 157,222	110
	Paver Replacement	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ —	\$ 610,000	\$ 610,000	111
	Wheel Loader Purchase -3209	Sales Tax Fund (30%)	\$ —	\$ —	\$ 275,520	\$ —	\$ —	\$ 275,520	112
	Aerial Bucket Truck Replacement #3230	Sales Tax Fund (30%)	\$ —	\$ 327,540	\$ —	\$ —	\$ —	\$ 327,540	113
	58,000 Gross Vehicle Weight (GVW) Dump Truck Replacement	Sales Tax Fund (30%)	\$ —	\$ 559,811	\$ 573,806	\$ 588,151	\$ —	\$ 1,721,768	114
	44,000 GVW Dump Truck Replacement	Sales Tax Fund (30%)	\$ —	\$ —	\$ 231,124	\$ 242,680	\$ —	\$ 473,804	115
PUBLIC WORKS									
Business Type									
	Combination Jet/Vac Sewer Maintenance Truck Replacement (2703)	Stormwater Construction Fund	\$ 45,000	\$ —	\$ —	\$ —	\$ —	\$ 45,000	116

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
PUBLIC WORKS									
Business Type									
	Municipal Services Center Roof Replacement	Garage Service Fund, Refuse Collection Fund	\$ —	\$ 301,890	\$ —	\$ —	\$ —	\$ 301,890	117
	Sanitary Sewer Root Foaming	Sanitary Sewer Construction Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	118
	Solid Waste Collection Vehicles - 3401 & 3405	Refuse Collection Fund	\$ 220,000	\$ —	\$ —	\$ —	\$ —	\$ 220,000	119
	Solid Waste Collection Vehicles - 3404 & 3410	Refuse Collection Fund	\$ —	\$ 375,000	\$ —	\$ —	\$ —	\$ 375,000	120
	Solid Waste Collection Vehicles -3403 & 3407	Refuse Collection Fund	\$ —	\$ —	\$ 595,000	\$ —	\$ —	\$ 595,000	121
	Solid Waste Collection Vehicles 3412 & 3413	Refuse Collection Fund	\$ —	\$ —	\$ —	\$ 375,000	\$ —	\$ 375,000	122
	Solid Waste Collection Vehicles 3411 & 3403	Refuse Collection Fund	\$ —	\$ —	\$ —	\$ —	\$ 845,000	\$ 845,000	123
	Landfill Gas Field Well Leachate Pump	DMASWA Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ —	\$ —	\$ 75,000	124
	Landfill Sewer Line Extension	DMASWA Fund	\$ 250,000	\$ —	\$ —	\$ —	\$ —	\$ 250,000	125
	Landfill Waste Minimization Grant Project	DMASWA Fund	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000	126
	Landfill EMS Grant Matching Funds	DMASWA Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000	127
	Landfill Compactor Rebuild 3471	DMASWA Fund	\$ 800,000	\$ —	\$ —	\$ —	\$ —	\$ 800,000	128
	Landfill Portable Litter Fencing	DMASWA Fund	\$ 85,000	\$ 85,000	\$ 85,000	\$ —	\$ —	\$ 255,000	129
	Landfill Rolloff Container - Glass	DMASWA Fund	\$ 12,100	\$ —	\$ —	\$ —	\$ —	\$ 12,100	130
	Landfill Tarpomatic Replacement Project	DMASWA Fund	\$ —	\$ —	\$ —	\$ —	\$ 95,082	\$ 95,082	131
	Landfill Organics Management Project	DMASWA Fund	\$ 75,000	\$ —	\$ —	\$ —	\$ —	\$ 75,000	132
	Landfill Gas System Air Compressor	DMASWA Fund	\$ 25,394	\$ —	\$ —	\$ —	\$ —	\$ 25,394	133
	Landfill Title V (Emission) Permit Renewal Project	DMASWA Fund	\$ 20,000	\$ —	\$ —	\$ —	\$ —	\$ 20,000	134
	Landfill Wheel Loader Replacement	DMASWA Fund	\$ —	\$ —	\$ —	\$ 486,793	\$ —	\$ 486,793	135
	Landfill Cell 9 Abutment Phase 2	DMASWA Fund	\$ 1,000,000	\$ —	\$ —	\$ —	\$ —	\$ 1,000,000	136
	Landfill 3C Project	DMASWA Fund	\$ 4,000,000	\$ —	\$ —	\$ —	\$ —	\$ 4,000,000	137
	Landfill Shop Renovation	DMASWA Fund	\$ 200,000	\$ —	\$ —	\$ —	\$ —	\$ 200,000	138
	Landfill Batwing Replacement Project	DMASWA Fund	\$ —	\$ —	\$ 34,869	\$ —	\$ —	\$ 34,869	139
	Landfill - Permit Renewal Project	DMASWA Fund	\$ —	\$ 55,204	\$ —	\$ —	\$ —	\$ 55,204	140
	Landfill Half Ton Truck Replacement Project	DMASWA Fund	\$ —	\$ 50,677	\$ —	\$ —	\$ —	\$ 50,677	141

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
PUBLIC WORKS									
Business Type									
	Landfill Minivan Replacement Project	DMASWA Fund	\$ —	\$ —	\$ —	\$ 58,583	\$ —	\$ 58,583	142
	Landfill UTV Replacement Project	DMASWA Fund	\$ 30,600	\$ —	\$ —	\$ —	\$ —	\$ 30,600	143
	Landfill Forklift Replacement	DMASWA Fund	\$ —	\$ —	\$ —	\$ —	\$ 30,690	\$ 30,690	144
	Landfill Website Redesign Project	DMASWA Fund	\$ —	\$ 20,000	\$ —	\$ —	\$ —	\$ 20,000	145
	Landfill Alternative Energy Project	DMASWA Fund	\$ —	\$ —	\$ 50,000	\$ —	\$ —	\$ 50,000	146
	Landfill Plan Updates Project	DMASWA Fund	\$ 27,061	\$ —	\$ —	\$ —	\$ —	\$ 27,061	147
	Landfill Mechanical Service Truck Replacement	DMASWA Fund	\$ —	\$ —	\$ —	\$ —	\$ 95,607	\$ 95,607	148
	Landfill Dozer Replacement Project	DMASWA Fund	\$ —	\$ —	\$ —	\$ —	\$ 593,500	\$ 593,500	149
	Landfill 3453 Dozer Rebuild	DMASWA Fund	\$ —	\$ 296,750	\$ —	\$ —	\$ —	\$ 296,750	150
	Landfill 3456 Dozer Rebuild Project	DMASWA Fund	\$ —	\$ —	\$ —	\$ —	\$ 256,900	\$ 256,900	151
ENGINEERING DEPARTMENT									
STORMWATER									
Business Type									
	General Storm Sewer Projects								
	Storm Sewer General Replacements	Stormwater Construction Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 105,000	\$ 105,000	\$ 510,000	152
	Catch Basin Reconstruction	Stormwater Construction Fund	\$ 55,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 455,000	153
	Drain Tile Program	Stormwater Construction Fund	\$ 100,000	\$ 100,000	\$ 104,000	\$ 116,000	\$ 100,000	\$ 520,000	154
	Stormwater Infiltration & Inflow Elimination Program	Stormwater Construction Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	155
	Storm Sewer Improvements/Extensions	Stormwater Construction Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	156
	Storm Sewer Outlet Repairs	Stormwater Construction Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	157
	Enterprise Asset Management System Software	Stormwater Construction Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ —	\$ 150,000	158
	Stormwater Management Program	Stormwater Construction Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	159

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
STORMWATER									
Business Type									
	Bee Branch Watershed Projects								
	Bee Branch Creek Gate & Pump Replacement	Federal Grant, State Revolving Fund Loan, FEMA Homeland Security - Community Project Funding/ Congressionally Directed Spending	\$ 8,575,585	\$ 5,121,112	\$ —	\$ —	\$ —	\$ 13,696,697	161
	Flood Control Maintenance Facility	Sales Tax Increment	\$ —	\$ —	\$ 3,556,000	\$ —	\$ —	\$ 3,556,000	163
	North End Storm Sewer Improvements	Stormwater Construction Fund, Sales Tax Increment	\$ —	\$ —	\$ 180,000	\$ 470,000	\$ 470,000	\$ 1,120,000	164
	Specific Storm Sewer Projects								
	Windsor Storm Extension (Buena Vista to Strauss)	Stormwater Construction Fund	\$ —	\$ 136,000	\$ —	\$ —	\$ —	\$ 136,000	165
	NW Arterial Detention Basin Improvements	Stormwater Construction Fund	\$ —	\$ —	\$ 252,000	\$ —	\$ —	\$ 252,000	166
	Embassy West Storm Sewer Improvements	Stormwater Construction Fund	\$ 153,000	\$ —	\$ —	\$ —	\$ —	\$ 153,000	167
	Trygg Storm Sewer Extension Project	Stormwater Construction Fund	\$ —	\$ —	\$ 312,500	\$ —	\$ —	\$ 312,500	168
	Carter Road and Westmore Storm Sewer Extension	Stormwater Construction Fund	\$ —	\$ —	\$ 159,000	\$ —	\$ —	\$ 159,000	169
	Loras & Locust Intersection Reconstruction (Storm Sewer)	Stormwater Construction Fund	\$ 84,000	\$ —	\$ —	\$ —	\$ —	\$ 84,000	170
	Pennsylvania Culvert Replacement	Stormwater Construction Fund	\$ —	\$ 150,000	\$ —	\$ —	\$ —	\$ 150,000	171
STORMWATER									
Business Type									
	Specific Storm Sewer Projects								
	Levi & Sullivan Intersection Storm Sewer Extension	Stormwater Construction Fund	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ 100,000	172
	Tanglewood Court Outfall Stabilization	Stormwater Construction Fund	\$ 160,000	\$ —	\$ —	\$ —	\$ —	\$ 160,000	173

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
General Sanitary Sewer Projects									
	General Sanitary Sewer Replacement	Sanitary Sewer Construction Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	174
	Sanitary Sewer Lining Program	Sanitary Sewer Construction Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	175
	Sanitary Sewer CCTV Inspection, Cleaning, & Assessment	Sanitary Sewer Construction Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	176
	Manhole Replacement / Rehabilitation Program (Consent Decree)	Sanitary Sewer Construction Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	177
	Enterprise Asset Management System Software - Sanitary	Sanitary Sewer Construction Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ —	\$ 150,000	178
	Inflow and Infiltration Inspection Vehicle Replacement	Sanitary Sewer Construction Fund	\$ 44,000	\$ —	\$ —	\$ —	\$ —	\$ 44,000	179
Reconstruction Projects									
	Outfall Manhole Reconstruction	Sanitary Sewer Construction Fund	\$ —	\$ —	\$ 635,000	\$ —	\$ —	\$ 635,000	180
	Cedar and Terminal Street Lift Station and Force Main Assessment and Improvements	State Revolving Fund Loan	\$ —	\$ —	\$ —	\$ —	\$ 1,500,000	\$ 1,500,000	181
	Old Mill Road Lift Station & Force Main - Phase 1	State Revolving Fund Loan	\$ 8,685,353	\$ 1,009,221	\$ —	\$ —	\$ —	\$ 9,694,574	183
	Old Mill Road Lift Station & Force Main - Phase 2	State Revolving Fund Loan	\$ 7,491,547	\$ 4,477,103	\$ —	\$ —	\$ —	\$ 11,968,650	185
	Track Line Sanitary Sewer Reconstruction	State Revolving Fund Loan	\$ 500,000	\$ 1,000,000	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000	187
	Brunskill Road Collector Sewer Reconstruction	Sanitary Sewer Construction Fund	\$ —	\$ 600,000	\$ —	\$ —	\$ —	\$ 600,000	188
	Kerper Boulevard Lift Station Replacement	Sanitary Sewer Construction Fund	\$ 402,850	\$ —	\$ —	\$ —	\$ —	\$ 402,850	189
	Catfish Creek Sewershed Interceptor Sewer Improvements - South Fork	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ 750,000	\$ 4,937,212	\$ 8,240,000	\$ —	\$ —	\$ 13,927,212	190
	Catfish Creek Sewershed Interceptor Sewer Improvements - Middle Fork	Sanitary Sewer Construction Fund, State Revolving Fund Loan	\$ 1,250,000	\$ 6,550,000	\$ 7,500,000	\$ 8,500,000	\$ —	\$ 23,800,000	192

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
ENGINEERING DEPARTMENT									
SANITARY SEWER									
Business Type									
	Reconstruction Projects								
	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	194
	Force Main Stabilization	State Revolving Fund Loan	\$ 1,700,000	\$ —	\$ —	\$ —	\$ —	\$ 1,700,000	195
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Street Related Improvements								
	Pavement Marking Project	Sales Tax Fund (30%), IDOT	\$ 250,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 270,000	\$ 1,300,000	196
	Street Construction General Repairs	Sales Tax Fund (30%)	\$ 120,000	\$ 130,000	\$ 135,000	\$ 140,000	\$ 140,000	\$ 665,000	197
	East - West Corridor Capacity Improvements	Sales Tax Fund (30%), Greater Downtown TIF	\$ 1,010,000	\$ 10,000	\$ 15,000	\$ 25,000	\$ 25,000	\$ 1,085,000	198
	Pavement Preservation Joint Sealing	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 25,000	\$ 75,000	\$ 75,000	\$ 200,000	200
	7th Street Extension to Pine Street	Greater Downtown TIF	\$ 900,000	\$ 400,000	\$ 700,000	\$ —	\$ —	\$ 2,000,000	201
	Traffic and Pedestrian Crossing Warning Devices	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 36,000	\$ —	\$ 36,000	203
	14th St Overpass	Greater Downtown TIF, Sales Tax Fund (30%), Federal Grant, DMATS STBG, Private Participant	\$ 2,976,000	\$ 3,876,000	\$ 9,118,000	\$ 23,150,000	\$ —	\$ 39,120,000	204
	Wildwood Drive Bridge Replacement	Sales Tax Fund (30%)	\$ 375,000	\$ —	\$ —	\$ —	\$ —	\$ 375,000	206
	US 20 - Northwest Arterial Intersection Operational and Capacity Improvements	DMATS STBG, State ICAAP Grant	\$ —	\$ —	\$ —	\$ 2,097,000	\$ 3,400,000	\$ 5,497,000	207
	Central Avenue Corridor Streetscape Master Plan Implementation Improvements 11th - 22nd Street	Greater Downtown TIF, Sales Tax Fund (30%),	\$ 1,400,000	\$ 330,000	\$ 1,760,000	\$ 1,780,000	\$ 2,900,000	\$ 8,170,000	208
	Green Alleys - Non Bee Branch	Sales Tax Fund (30%), Special Assessments	\$ —	\$ —	\$ —	\$ —	\$ 350,000	\$ 350,000	210
	Sidewalk Related								
	Sidewalk Inspection Program - Assessable	Special Assessments	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 215,000	211
	Sidewalk Program - City-Owned Property	Sales Tax Fund (30%), Road Use Tax Fund	\$ 200,000	\$ 100,000	\$ 150,000	\$ 330,000	\$ 380,000	\$ 1,160,000	212

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
ENGINEERING DEPARTMENT									
STREETS									
Public Works									
	Sidewalk Related								
	Sidewalk Program Related Curb and Catch Basin Replacements	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 80,000	\$ 110,000	\$ 120,000	\$ 410,000	213
	Brick Paver Maintenance	Sales Tax Fund (30%)	\$ —	\$ 35,000	\$ —	\$ 40,000	\$ —	\$ 75,000	214
	Decorative Concrete Maintenance Program	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ —	\$ 300,000	\$ 300,000	215
	Safe Routes to School	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 22,000	\$ 22,000	\$ 44,000	216
	Trails/General Maintenance								
	Stone Retaining Walls	Sales Tax Fund (30%)	\$ —	\$ —	\$ 250,000	\$ 275,000	\$ 300,000	\$ 825,000	217
	Villa Street Retaining Wall Reconstruction	Sales Tax Fund (30%)	\$ 800,000	\$ —	\$ —	\$ —	\$ —	\$ 800,000	218
	Bridge Repairs/Maintenance	Sales Tax Fund (30%)	\$ 50,000	\$ 100,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 850,000	219
	Complete Street Elements - Trails, Sidewalks and Signs	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ —	\$ 32,500	\$ 32,500	221
	Enterprise Asset Management System Software - Roadways	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ —	\$ 150,000	222
	Parking Lot Materials at Union at Marina Project	Sales Tax Fund (30%)	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ 50,000	223
ENGINEERING DEPARTMENT									
MISCELLANEOUS									
Public Works									
	South Port Redevelopment	Greater Downtown TIF	\$ 40,000	\$ —	\$ —	\$ —	\$ —	\$ 40,000	224
	Public Electric Vehicle Chargers	Sales Tax Fund (20%), Federal Grant	\$ 1,833,592	\$ 13,792	\$ 13,792	\$ 13,792	\$ 13,792	\$ 1,888,760	225
	Harbor Area Maintenance - Dredging	Sales Tax (20%), State Grant, Private Participant	\$ —	\$ 437,500	\$ 100,000	\$ 100,000	\$ 40,000	\$ 677,500	226
	Iowa Amphitheater on Schmitt Island	State Grant, G.O. Debt (GDTIF)	\$ 9,641,563	\$ —	\$ —	\$ —	\$ —	\$ 9,641,563	228
	Wayfinding Signage	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 20,000	\$ —	\$ 20,000	230

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Speed Shields	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 49,000	\$ 49,000	\$ 98,000	231
	Street Light Replacement and New Installation	Sales Tax Fund (30%), Greater Downtown TIF	\$ —	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 180,000	232
	Signalization Program	Sales Tax Fund (30%)	\$ 50,000	\$ 60,000	\$ 75,000	\$ 100,000	\$ 110,000	\$ 395,000	233
	Traffic Signal Mastarm Retrofit	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 150,000	234
	Traffic Signal Interconnect Conduit Replacement	Sales Tax Fund (30%)	\$ —	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000	235
	Traffic Signal Controller Replacement	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 25,000	\$ 45,000	\$ 45,000	\$ 140,000	237
	Street Lighting and Traffic Signal Knockdown/Insurance	Insurance Reimbursements, Sales Tax Fund (30%)	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 165,000	238
	Street Camera Installation	Sales Tax Fund (30%), Greater Downtown TIF	\$ 35,000	\$ 35,000	\$ 60,000	\$ 110,000	\$ 110,000	\$ 350,000	239
	LED Re-Lamp Schedule	Sales Tax Fund (30%)	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	240
	Traffic Signal Battery Backup	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 115,000	241
	Surge and Grounding Improvement at Signals	Sales Tax Fund (30%)	\$ —	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000	242
	STREETS Traffic Control Project Phase 1	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	243
	STREETS Traffic Control Project Phase 2	Sales Tax Fund (30%), State ICAAP Grant, DMATS STBG	\$ 282,350	\$ —	\$ —	\$ —	\$ —	\$ 282,350	244
	Traffic Signal Network Communications Program	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 75,000	\$ 100,000	\$ 120,000	\$ 395,000	245
	ITS Traffic Control Equipment	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000	246
	Traffic Signal Vehicle Detection Conversion	Sales Tax Fund (30%)	\$ 25,000	\$ 30,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 225,000	247
	Grandview Street Light Replacement	Sales Tax Fund (30%)	\$ —	\$ —	\$ —	\$ 50,000	\$ —	\$ 50,000	248
	INET Fiber Replacement Build Out	Sales Tax Fund (30%)	\$ 60,000	\$ —	\$ —	\$ —	\$ —	\$ 60,000	249
	Emergency Preemption Expansion and Upgrades	Sales Tax Fund (30%)	\$ —	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 60,000	250
	Fiber Optic Conduit - Miscellaneous	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 155,000	251
	Fiber Infrastructure Management System	Sales Tax Fund (30%)	\$ 25,000	\$ 30,000	\$ 50,000	\$ 80,000	\$ 90,000	\$ 275,000	252
	Broadband Acceleration and Universal Access	Sales Tax Fund (30%)	\$ —	\$ 25,000	\$ 25,000	\$ 80,000	\$ 80,000	\$ 210,000	253

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
ENGINEERING DEPARTMENT									
TRAFFIC									
Public Works									
	Iowa St Streetlight Replacement Project	Greater Downtown TIF, Sales Tax (30%)	\$ —	\$ —	\$ —	\$ 138,000	\$ —	\$ 138,000	254
	Enterprise Asset Management System Software - Fiber	Sales Tax Fund (30%)	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	\$ —	\$ 150,000	255
ENGINEERING									
FACILITIES MANAGEMENT									
General Government									
	Federal Building Renovation	Greater Downtown TIF, G.O. Debt (GDTIF)	\$ 3,198,225	\$ —	\$ —	\$ —	\$ 4,695,000	\$ 7,893,225	256
	ADA Compliance and Facilities Management Consulting	Greater Downtown TIF	\$ 50,000	\$ —	\$ —	\$ —	\$ —	\$ 50,000	257
	Downtown Bike Lockers	Greater Downtown TIF	\$ 15,000	\$ 15,000	\$ —	\$ —	\$ —	\$ 30,000	258
ECONOMIC DEVELOPMENT									
Community and Economic Development									
	Greater Downtown Housing Creation Grant Program	Greater Downtown TIF	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,750,000	259
	Small Business Grant Administration	Greater Downtown TIF	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 60,000	260
	Workforce Development	Land Sales	\$ 371,500	\$ 371,500	\$ 371,500	\$ 371,500	\$ 371,500	\$ 1,857,500	261
	Downtown Rehab Grant Program	Greater Downtown TIF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	262
	Central Avenue Housing Forgivable Loan	Greater Downtown TIF	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	263
	Central Avenue Alley Lighting Program	Greater Downtown TIF	\$ 20,000	\$ 20,000	\$ —	\$ —	\$ —	\$ 40,000	264
TRANSPORTATION SERVICES DEPARTMENT									
Transit Division									
Business Type									
	Bus Stop Improvements	Transit Fund, PTIG State Grant	\$ 18,232	\$ 39,665	\$ —	\$ —	\$ —	\$ 57,897	265
	Transit Vehicle Replacement	Transit Fund	\$ 880,000	\$ 880,000	\$ 650,000	\$ 367,608	\$ 374,960	\$ 3,152,568	266
Parking Division									
Business Type									
	Smart Parking System	Greater Downtown TIF	\$ —	\$ 780,000	\$ —	\$ —	\$ —	\$ 780,000	267
	Municipal Parking Lot Maintenance	Greater Downtown TIF	\$ 55,500	\$ 57,500	\$ 59,500	\$ —	\$ —	\$ 172,500	268

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
TRANSPORTATION SERVICES DEPARTMENT									
Parking Division									
Business Type									
	Port of Dubuque Ramp - Major Maintenance	Private Participant	\$ 88,007	\$ 89,768	\$ 91,563	\$ 93,395	\$ 95,263	\$ 457,996	269
	Parking Ramp Major Maintenance Repairs	G.O. Debt (GDTIF)	\$ 2,857,400	\$ 1,317,000	\$ 960,000	\$ —	\$ 2,064,000	\$ 7,198,400	270
HOUSING AND COMMUNITY DEVELOPMENT									
Community and Economic Development									
	Assistance for Homeownership	Housing TIF, Loan Repayments, Sale Proceeds	\$ 330,069	\$ 259,522	\$ 257,561	\$ 255,540	\$ 253,459	\$ 1,356,151	271
	Washington Neighborhood Home Purchase Program	IFA Trust, IFA Trust Loan Repayments, Greater Downtown TIF	\$ 317,474	\$ 317,474	\$ 317,474	\$ 317,474	\$ —	\$ 1,269,896	273
	Homeowner Rehabilitation Program	RRP Repayments, CDBG	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 1,325,000	275
	Historic Preservation Revolving Loan Fund	UDAG Loan Repayments	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 29,000	276
	Downtown ADA Assistance	Greater Downtown TIF	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	277
	Lead and Healthy Homes Grant	Federal Grant, CDBG	\$ 1,400,000	\$ 2,800,000	\$ 1,800,000	\$ —	\$ —	\$ 6,000,000	278
	Healthy Homes Production Grant	Federal Grant	\$ 650,000	\$ 1,100,000	\$ 250,000	\$ —	\$ —	\$ 2,000,000	279
PLANNING SERVICES									
Community and Economic Development									
	Historic Preservation Technical Assistance Program	State Grant-CLG/HRDP, DRA Distribution	\$ —	\$ 30,000	\$ 10,000	\$ 30,000	\$ 10,000	\$ 80,000	280
COMMUNICATIONS OFFICE									
General Government									
	Aerial Orthophotography	Sales Tax Fund (20%)	\$ 82,500	\$ —	\$ 84,000	\$ —	\$ 85,500	\$ 252,000	281
CITY MANAGER'S OFFICE									
General Government									
	Community Green House Gas Inventory and Climate Action Planning	Sales Tax Fund (20%)	\$ 50,000	\$ —	\$ —	\$ 50,000	\$ —	\$ 100,000	282
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	\$ 280,817	\$ 608,853	\$ 940,733	\$ 975,820	\$ 517,250	\$ 3,323,473	283

City of Dubuque Recommended Capital Improvement Summary FY 2026 - FY 2030									
PROGRAM/ DEPT	PROJECT DESCRIPTION	SOURCE OF FUNDS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL	PAGE
INFORMATION TECHNOLOGY									
General Government									
	Network Switch Replacement	Sales Tax Fund (20%)	\$ —	\$ —	\$ —	\$ 466,000	\$ 177,000	\$ 643,000	284
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	\$ 35,500	\$ 51,290	\$ 107,594	\$ 162,316	\$ 53,100	\$ 409,800	285
Grand Total			\$ 91,803,749	\$64,823,518	\$89,843,768	\$74,478,605	\$50,644,913	\$351,594,553	

STREET CONSTRUCTION RELATED IMPROVEMENTS - OVERVIEW

STREET CONSTRUCTION:

FY 2026

Engineering Department:Annual Street Construction Program \$ 1,775,000 ¹**Engineering Department:**

Misc. Street Related Improvements 370,000

Engineering Department:

Traffic Safety and Capacity Improvements 657,350

Public Works:

Street Maintenance & Overlays Program 5,154,789

TOTAL - STREET CONSTRUCTION IMPROVEMENTS:

\$ 7,957,139

ANNUAL AVERAGE:1995 - 2026
Average**Engineering Department:**

Fiscal Year 1995 - 2026 (Annual Average) \$ 4,072,348

Public Works:

Fiscal Year 1995 - 2026 (Annual Average) 2,987,004

TOTAL - STREET CONSTRUCTION IMPROVEMENTS:

\$ 7,059,352

HISTORICAL AVERAGE:1990 - 1994
Average**Engineering & Public Works Department:**

Historical Five-Year Average - Street Improvements \$ 2,100,000

1. Budget number does not include Southwest Arterial, Traffic Signalization Maintenance, Fiber Optic Improvements, Sidewalk or Miscellaneous Improvements.

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POLICY GUIDELINES

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CITY OF DUBUQUE
BUDGET & FISCAL POLICY
FISCAL YEAR 2026



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 2024. 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, 2025 must be adopted by April 30, 2025.

A. RESIDENT PARTICIPATION

GUIDELINE

To encourage resident participation in the budget process, City Council will hold multiple special meetings in addition to the budget public hearing for the purpose of reviewing the budget recommendations for each City department and requesting public input following each departmental review.

The budget will be prepared in such a way as to maximize its understanding by residents. Copies of the recommended budget documents will be accessed via the following:

1. The City Clerk's office, located in City Hall (printed)
2. The government documents section at the Carnegie Stout Public Library (printed)
3. 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 with Balancing Act using print and digital marketing and presentations.

- **July:** City staff presented on the budget process to all Neighborhood Associations at the Multicultural Family Center and attendees had the opportunity to prioritize real City projects.
- **November:** The City Manager hosted an evening public budget input meeting.

Open Budget

<https://dubuqueia.finance.socrata.com/#!/dashboard>

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 2026 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 2026 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 2026 Budget will be a supplementary composite of tables, financial summaries and explanations. It will include the operating and capital budget transmittal messages and the adopted City Council Budget Policy Guidelines. Through graphs, charts and tables it presents financial summaries which provide an overview of the total operating and capital budgets.

D. ADOPT A BALANCED BUDGET

GUIDELINE

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

E. BALANCE BETWEEN SERVICES AND TAX BURDEN

GUIDELINE

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

F. MAINTENANCE EXISTING LEVEL OF SERVICE

GUIDELINE

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

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

G. IMPROVE PRODUCTIVITY

GUIDELINE

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

H. USE OF VOLUNTEERS**DISCUSSION**

To respect residents who must pay taxes, the City must seek to expand resources and supplement service-delivery capacity by continuing to increase direct resident involvement with service delivery. Residents are encouraged to assume tasks previously performed or provided by City government. This may require the City to change and expand the approach to service delivery by providing organizational skills and training and coordinating staff, office space, meeting space, equipment, supplies and materials rather than directly providing more expensive full-time City staff. Activities in which residents can continue to take an active role include: Library, Recreation, Parks, Five Flags Center, and Police.

GUIDELINE

Future maintenance of City service levels may depend partially or largely on volunteer resident staffs. Efforts shall continue to identify and implement areas of City government where (a) volunteers can be utilized to supplement City employees to maintain service levels (i.e., Library, Recreation, Parks, Police) or (b) service delivery can be adopted by 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, 2027
Dubuque Police Protective Association	June 30, 2029
International Union of Operating Engineers	June 30, 2029

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 24, 2025, 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.

Percent Self-Supporting				
Activity	FY 2023	FY 2024	FY 2025	FY 2026
Adult Athletics	70.7%	77.2%	61.1%	61.7%
McAleece Concessions	118.7%	114.5%	119.3%	115.3%
Youth Sports	13.3%	17.4%	15.4%	12.2%
Therapeutic & After School	80.2%	56.2%	18.2%	17.6%
Recreation Classes	65.2%	100.2%	50.8%	66.2%
Swimming	43.6%	41.6%	44.6%	40.0%
Golf	108.2%	107.9%	98.4%	94.5%
Port of Dubuque Marina	86.4%	75.5%	79.6%	81.2%
Park Division	16.8%	17.5%	14.8%	17.2%
Library	1.2%	1.2%	1.0%	1.1%
Airport	100.0%	106.7%	95.5%	97.6%
Building Inspections	124.4%	106.7%	96.9%	114.6%
Planning Services	50.5%	62.7%	45.2%	68.8%
Health Food/Environmental Inspections	63.3%	37.5%	37.0%	38.3%
Animal Control	68.3%	58.5%	53.9%	51.7%
Housing - General	69.5%	95.6%	108.9%	107.6%
Federal Building	69.8%	62.2%	67.8%	86.2%

N. ADMINISTRATIVE OVERHEAD RECHARGES

DISCUSSION

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

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

In Fiscal Year 2026, the general fund is recommended to support \$1,662,795 in administrative overhead using the recharge method adopted in Fiscal Year 2013 and revised in Fiscal Year 2018.

GUIDELINE

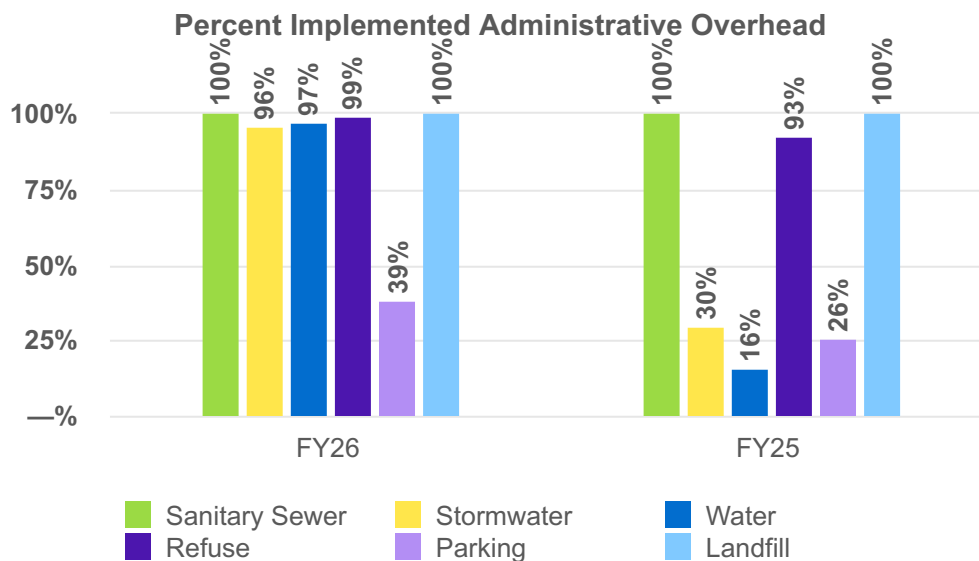
Beginning in FY 2013, additional overhead recharges to the utility funds is being phased in over several years. Engineering administrative and project management expenses that are not recharged to capital projects will be split evenly between the Water, Sewer, Stormwater and General Funds. Finance accounting 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 2025 as compared to Fiscal Year 2026 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 35 percent for "AA" rated cities. **In January 2025, Moody's Investor Services affirmed the Aa2 credit rating on general obligation bonds. Moody's credit analysis states, "the City of Dubuque's local economy benefits from its role as a regional economic center, with solid resident income and full value per capita. Financial operations are strong and will remain so despite declines in fund balance over the next few years, as it expends funds from the pandemic. Long-term liabilities and fixed cost ratios are moderate and will remain so despite future borrowing needs."** According to Moody's, the Aa2 issuer rating for the City of Dubuque's bonds reflects the city's healthy economic base, which serves as a regional economic center. Other rationale stated for the rating include full value per capita and adjusted resident income are solid at around \$109,000 and 98% respectively, though weaker than Aa peers, in part because of a large student population, available fund balance was strong at around 60% of revenue at the close of fiscal 2023 (year-end June 30), and cash was stronger at 85% of revenue. The City's available fund balance will likely remain well over 45%, despite some planned draws in fiscal 2024 and fiscal 2025 to spend down federal funds from the pandemic. Despite the state adopting new property tax restrictions, revenue raising flexibility remains strong because the City maintains significant margin in its employee benefits fund and is not utilizing its emergency levy. The long-term liabilities ratio will likely remain well under 300% inclusive of the current issuances and future borrowing plans, and fixed-costs ratio will remain well below 20%.

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 2016	17.52%		
FY 2017	20.09%		Increase due to capital projects not expended before the
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	31.42%		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
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
FY 2023	55.82%	62.99%	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.
FY 2024	48.54%	58.67%	Decrease due to spend down of American Rescue Plan Act funds.

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 2025, the City of Dubuque will have a general fund reserve of 44.41% of general fund revenues as a percent of general fund revenues computed by the accrual basis or 58.25% of general fund, debt service, and enterprise fund revenues as computed by the accrual basis methodology now used by Moody's Investors Service. The general fund reserve cash balance is projected to be \$23,504,637 on June 30, 2025 as compared to the general fund reserve balance on an accrual basis of \$42,603,917. The general fund reserve balance on an accrual basis exceeds 27% in FY 2025, 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 2026 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
FY2019	\$ 1,050,000	\$ 20,945,090	29.06 %	
FY2020	\$ —	\$ 21,744,160	31.24 %	
FY2021	\$ 500,000	\$ 31,089,468	40.72 %	
FY2022	\$ —	\$ 41,259,518	49.16 %	45.09 %
FY2023	\$ 2,717,339	\$ 48,403,917	55.82 %	62.99 %
FY2024	\$ 4,419,668	\$ 43,826,193	51.19 %	62.41 %
FY2025	\$ —	\$ 38,026,193	44.41 %	58.25 %
FY2026		\$ 32,226,193	37.64 %	54.09 %
FY2027		\$ 32,226,193	37.64 %	49.92 %
FY2028		\$ 32,226,193	37.64 %	45.76 %
FY2029		\$ 26,388,917	37.64 %	41.59 %
FY2030		\$ 32,226,193	37.64 %	39.80 %

* 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 2025 General Fund budget, which went into effect July 1, 2024, anticipated a "carryover balance" of \$200,000 or approximately 0.7 percent of the City tax asking. For multi-year budget planning purposes, these guidelines assume a carryover balance of \$200,000 in FY 2026 through FY 2030.

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 2027 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.

S. 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 2026 and each succeeding year to support the operating budget.
- b) **Interest Revenue.** Interest revenue increased from \$1,718,055 in FY 2025 to \$2,300,097 in FY 2026. The FY 2026 budget is based on projected general fund cash balance, projected interest rates, and the new banking services agreement tied to a thirteen week T-bill plus five basis points.
- c) **Sales Tax Revenue.** By resolution, 50% of sales tax funds must be used in the General Fund for property tax relief in FY 2026. Sales tax receipts are projected to decrease (0.17)% (\$21,580) under FY 2025 budget and 2.00% over FY 2025 actual of \$12,652,878 based on FY 2025 revised revenue estimate which includes actuals through December 2024, and then increase at an annual rate of 2.00% percent per year beginning in FY 2027. The following chart shows the past four years of actual sales tax funds and projected FY 2026 for the General Fund:

Sales Tax Funds	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
PY Q4	\$ 419,551	\$ 475,037	\$ 451,920	\$ 574,416	\$ 585,904
Quarter 1	1,361,526	1,177,196	1,545,777	1,592,834	1,624,691
Quarter 2	1,425,968	1,522,885	1,596,421	1,605,397	1,637,505
Quarter 3	1,211,388	1,443,097	1,524,508	1,554,999	1,586,099
Quarter 4	950,069	1,110,593	979,209	998,793	1,018,769
Reconciliation	945,466	371,388	—	—	—
Total	\$ 6,313,968	\$ 6,100,196	\$ 6,097,835	\$ 6,326,439	\$ 6,452,968
% Change	+10.91%	-3.50%	-0.04%	+3.75%	+2.00%

- d) **Hotel/Motel Tax Revenue.** Hotel/motel tax receipts are projected to increase 15.82% (\$534,077) over FY 2025 budget and 3.00% over FY 2025 re-estimated receipts of \$3,796,563, and then increase at an annual rate of 3.00% per year.

- e) **FTA Revenue.** Federal Transportation Administration (FTA) transit operating assistance increased from \$558,000 in FY 2025 to \$598,167 in FY 2026. The FY 2026 budget is based on the revised FY 2025 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.
- f) **Ambulance Revenue.** Ambulance Ground Emergency Medical Transport Payments increased from \$2,401,917 in FY 2025 to \$2,413,018 in FY 2026. GEMT is a federally-funded supplement to state Medicaid payments to EMS providers transporting Medicaid patients which began in FY 2021. FY 2026 is based on calculated projections using historical averages. This revenue is projected using the first quarter of performance in FY 2025 and the previous 11 quarters of performance. Based on that formula, the 3-year quarterly average growth of Medicaid transports is 0.8%. The projected number of transports for FY 2025 is 1,084 and for FY 2026 is 1,092. The FY 2024 actual was 1,075. Based on the unaudited FY 2024 cost report, the FY 2026 revenue per transport is estimated to be \$2,209.18. This line item is offset by GEMT Pay to Other Agency expense for local match of \$804,331 resulting in net revenue of \$1,608,687. Ambulance Fees decreased from \$2,074,232 in FY 2025 (\$361 per call) to \$1,756,870 in FY 2026 (\$357 per call) based on calculated projections using historical averages. The FY 2024 actual was \$1,763,339. In FY 2026, it is currently estimated that there will be 4,924 calls with \$357 per call average. The FY 2026 ambulance revenue projection is based on the average transport volume growth of the past 12 quarters (which is 0.2% growth). This includes the first quarter of performance in FY 2025 and the prior 11 quarters.
- g) **Miscellaneous Revenue.** Miscellaneous revenue has been estimated at 2% growth per year over budgeted FY 2025.
- h) **Building Fee Revenue.** Building fees (Building Permits, Electrical Permits, Mechanical Permits and Plumbing Permits) are anticipated to increase \$167,827 from \$932,030 in FY 2025 to \$1,099,857 in FY 2026.
- i) **DRA Revenue.** Gaming revenues generated from lease payments from the Dubuque Racing Association (DRA) are estimated to decrease \$192,217 from \$7,405,579 in FY 2025 to \$7,213,362 in FY 2026 based on revised projections from the DRA. This follows a \$2,283,319 increase from budget in FY 2025 and a \$43,621 increase from budget in FY 2024.

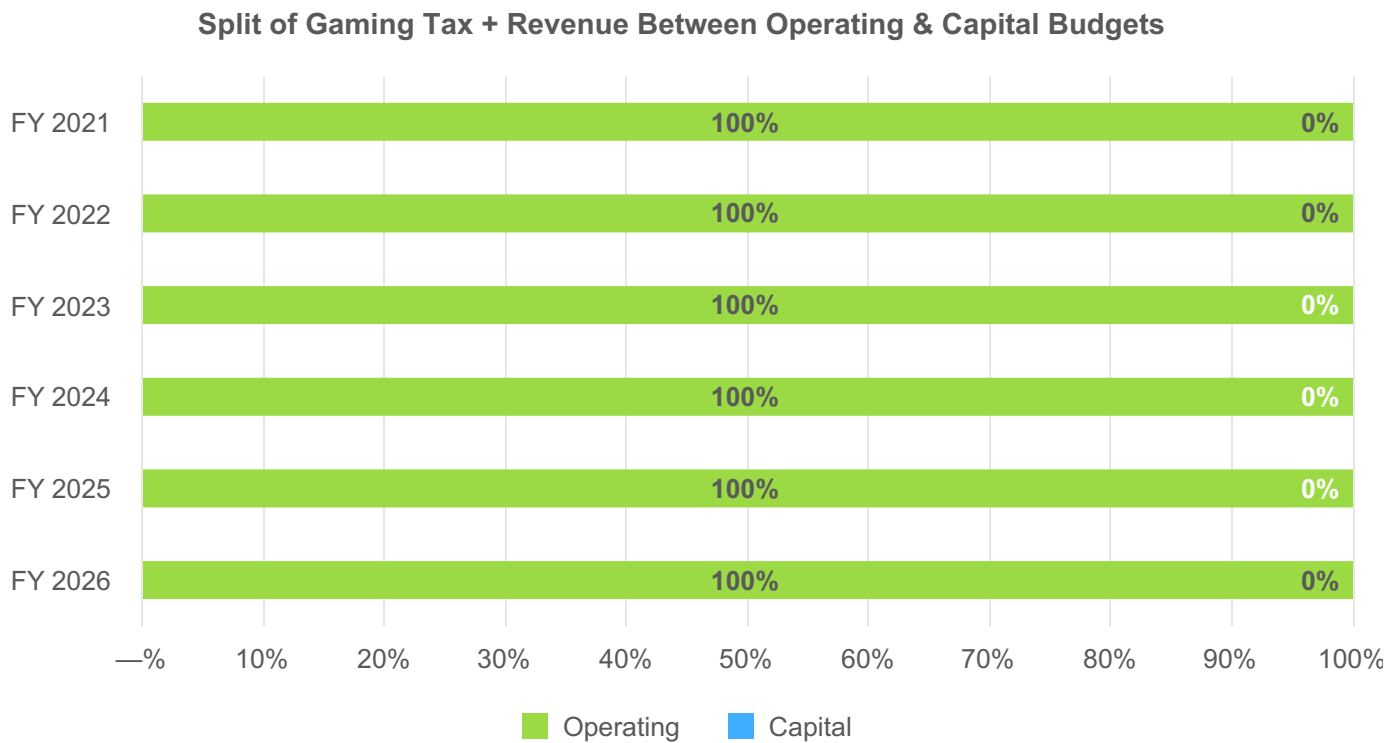
The following is a ten-year history of DRA lease payments to the City of Dubuque:

Fiscal Year	DRA Lease	\$ Change	%
FY 2026 Projected	\$ 7,213,362	\$ 601,496	9.10%
FY 2025 Revised	\$ 6,611,866	\$ (793,713)	-10.72%
FY 2025 Budget	\$ 7,405,579	\$ 1,131,553	18.04%
FY 2024 Actual	\$ 6,274,026	\$ (917,449)	-12.76%
FY 2023 Actual	\$ 7,191,475	\$ 583,944	8.84%
FY 2022 Actual	\$ 6,607,531	\$ 2,645,535	66.77%
FY 2021 Actual	\$ 3,961,996	\$ (1,187,192)	-23.06%
FY 2020 Actual	\$ 5,149,188	\$ 293,177	6.04%
FY 2019 Actual	\$ 4,856,011	\$ 18,879	0.39%
FY 2018 Actual	\$ 4,837,132	\$ (195,083)	-3.88%
FY 2017 Actual	\$ 5,032,215	\$ (155,297)	-2.99%
FY 2016 Actual	\$ 5,187,512	\$ (158,104)	-2.96%
FY 2015 Actual	\$ 5,345,616	\$ (1,474,667)	-10.90%

The Diamond Jo payment related to the revised parking agreement increased from \$624,377 in FY 2025 to \$687,003 in 2026 based on estimated Consumer Price Index adjustment.

- j) **DRA Gaming.** The split of gaming revenues from taxes and the DRA lease (not distributions) in FY 2026 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 FY2021– FY2026:



- k) Diamond Jo Revenue.** The Diamond Jo Patio lease (\$25,000 in FY 2026) and the Diamond Jo parking privileges (\$687,003 in FY 2026) have not been included in the split with gaming revenues. This revenue is allocated to the operating budget.

2. Property Taxes

- l) Residential Rollback.** The residential rollback factor will increase from 46.3428% in 2025 to 47.4316% or a 2.35% increase in FY 2026. The rollback has been estimated to remain the same from Fiscal Years 2027 through 2030.

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 2026, agricultural property had more growth than residential property which caused the rollback factor to decrease.

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 2026, agricultural property had more growth than residential property which caused the rollback factor to increase.

The increase in the residential rollback factor increases the value that each residence is taxed on. This increased taxable value for the average homeowner (\$91,067 taxable value in FY 2025 and \$93,207 taxable value in 2026) 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 47.4316 percent in Fiscal Year 2026. 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 2025, the City's tax rate would have been \$5.95 per \$1,000 of assessed value instead of \$9.93 in FY 2025.

m) State Equalization Order/Property Tax Reform. There was not an equalization order for commercial, industrial or multi-residential property in Fiscal Year 2026. The Iowa Department of Revenue is responsible for "equalizing" assessments every two years. Also, equalization occurs on an assessing jurisdiction basis, not on a statewide basis.

Commercial and Industrial taxpayers previously were taxed at 100 percent of assessed value; however due to legislative changes in FY 2013, a 95% rollback factor was applied in FY 2015 and a 90% rollback factor will be applied in FY 2016 and beyond. The State of Iowa backfilled the loss in property tax revenue from the rollback 100% in FY 2015 through FY 2017 and the backfill was capped at the FY 2017 level in FY 2018 and beyond. **The FY 2026 State backfill for property tax loss is estimated to be \$646,603 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
2026	\$ (97,981)
2027	(97,981)
2028	(97,981)
2029	(97,981)
2030	(97,981)
Total	\$ (489,905)

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

From FY 2015 through FY 2023, commercial, industrial and railroad properties were eligible for a Business Property Tax Credit. The Business Property Tax Credit was deducted from the property taxes owed and the credit was funded by the State of Iowa. The average commercial and industrial properties (\$432,475 Commercial / \$599,500 Industrial) received a Business Property Tax Credit from the State of Iowa for the City share of their property taxes of \$148 in FY 2015, \$693 in FY 2016, \$982 in FY 2017, \$959 in FY 2018, \$843 in FY 2019, \$861 in FY 2020, \$779 in FY 2021, \$780 in FY 2022, and \$722 in FY 2023.

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

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

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

The projected backfill for Dubuque for the two-tier assessment limitation in Fiscal Year 2026 is estimated to be \$387,318.

n) 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.

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.

- g) Taxable Value.** FY 2026 will reflect the following impacts of taxable values of various property types:

Property Type	Percent Change in Taxable Value
Residential (Includes Multi-Residential)	+2.77 %
Commercial	+1.84 %
Industrial	+2.41 %
Overall	+4.39 %

*Overall taxable value increased +4.39% percent after deducting Tax Increment Financing values

Assessed valuations were increased 2 percent per year beyond FY 2026.

- h) **Riverfront Property Lease Revenue.** Riverfront property lease revenue is projected to increase by \$162,758 in FY 2026 to \$4,273,045 due to the estimated consumer price index increase and inclusion of property tax reimbursement from leaseholders.

3. Fees, Tax Rates & Services

- i) **Franchise Fees.** Natural Gas franchise fees have been projected to increase 11.7 percent over FY 2024 actual of \$923,628. Also, Electric franchise fees are based on FY 2024 Actual of \$4,924,839 plus rate increases of 20.0 percent. The franchise fee revenues are projected to increase at an annual rate of 4 percent per year from FY 2027 through FY 2030.

The City provides franchise fee rebates to gas and electric customers who are exempt from State of Iowa sales tax. Franchise fee rebates are provided at the same exemption percent as the State of Iowa sales tax exemption indicated on the individual gas and or electric bill. To receive a franchise fee rebate, a rebate request form must be completed by the customer, the gas and/or electric bill must be attached, and requests for rebates for franchise fees must be submitted during the fiscal year in which the franchise fees were paid except for June. Natural Gas franchise fee rebates have been projected to decrease 46 percent under 2025 budget of \$101,399 and Electric franchise fee rebates have been projected to decrease 3 percent under 2025 budget of \$845,095.

The franchise fee charged on gas and electric bills increased from 3% to 5%, the legal maximum, on June 1, 2015.

- j) **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 2026.
- k) **Police & Fire Protection.** FY 2026 reflects the fourteenth year that payment in lieu of taxes is charged to the Water and Sanitary Sewer funds for Police and Fire Protection. In FY 2026, the Sanitary Sewer fund is charged 0.43% of building value and the Water fund is charged 0.62% of building value, for payment in lieu of taxes for Police and Fire Protection. This revenue is reflected in the General Fund and is used for general property tax relief.

II. ASSUMPTIONS - REQUIREMENTS

a) Pension Systems.

- The **Municipal Fire and Police Retirement System of Iowa (MFPRSI)** Board of Trustees City contribution for Police and Fire retirement increased from 22.66% percent in FY 2025 to 22.68% percent in FY 2026 (general fund cost of \$2,185 for Police and \$1,821 for Fire or a total of \$4,007).

- The **Iowa Public Employee Retirement System (IPERS)** City contribution is unchanged from the FY 2025 contribution rate of 9.44% (no general fund impact). The IPERS employee contribution is unchanged from the FY 2025 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 and Non-Represented.** The already approved collective bargaining agreements for Dubuque Professional Fire Fighters Association and International Union of Operating Engineers include a 3.50% wage increase. The already approved collective bargaining agreement for the Dubuque Police Protective Association includes a 5% wage increase. The Teamsters Local Union No. 120 Bus Operators and Teamsters Local Union No. 120 are in contract negotiations. Non-represented employees include a 3.00% wage increase. Fiscal Year 2026 includes the cost of the implementation of the classification and compensation study. A classification and compensation study analyzes the job positions (not individuals) in an organization. The purpose of a classification and compensation study is to ensure jobs with comparable minimum qualifications, job responsibilities, supervisory expectations, working conditions and environments are grouped closely in a compensation plan. Salary ranges are competitive within the identified market, and to equip the human resources team to consistently administer classification and compensation programs on an ongoing basis. The City's strategy through this study has been to recommend a new compensation strategy in which the City is competitive at the 50% percentile of employers. Total cost of the wage increases for collective bargaining and non-represented employees, and classification and compensation study is \$2,026,133 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 648 contracts) in FY 2026 (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 2026 is projected to have a 4.61% increase in health insurance costs. Estimates for FY 2027 were increased 4.62%; FY 2028 were increased 4.63%; FY 2029 were increased 4.64%; and FY 2030 were increased 4.65%.
- 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 2025 was \$283,061 as compared to FY 2026 of \$288,742, 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 2025 was \$124,908 as compared to FY 2026 of \$128,496, based on FY 2025 year-to-date expense.
- f) **Parental Leave.** Effective March 8, 2019, employees may use Parental leave to take paid time away from work for the birth or the adoption of a child under 18 years old. Eligible employees receive their regular base pay (plus longevity) and benefits for twelve weeks following the date of birth, adoption event or foster-to-adopt placement. If both parents are eligible employees, each receive the leave benefit. There is no parental leave expense budgeted in the General Fund based on departments covering parental leave with existing employees and not incurring additional cost for temporary help.
- g) **Supplies & Services.** General operating supplies and services are estimated to increase 2% over actual in FY 2024. A 2% increase is estimated in succeeding years.
- h) **Electricity.** Electrical energy expense is estimated to increase 16% over FY 2024 actual expense, then 2% per year beyond.
- i) **Natural Gas.** Natural gas expense is estimated to increase 36% over FY 2024 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 2026 are estimated to decrease 22.45% under FY 2025 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 decreased from \$33,922 in FY 2025 to \$23,824 in FY 2026 based on estimated premium for FY2025.
- n) **Motor Vehicle Fuel.** Motor vehicle fuel is estimated to decrease 9% under the FY 2025 budget, then increase 2.0% per year beyond.
- o) **Motor Vehicle Maintenance.** Motor vehicle maintenance is estimated to increase 1% from the FY 2025 budget based on FY 2024 actual, then increase 2.0% per year and beyond.
- p) **Public Transit.** The decrease in property tax support for Transit from FY 2025 to FY 2026 is \$34,152, which reflects an increase in Federal Transportation Administration Operating revenue (\$40,167); an increase in Federal Transportation Administration Capital (\$9,474), an increase in employee expense (\$138,076); decrease in supplies and services (\$41,013); a reduction in equipment replacements (\$18,576), an increase in passenger fare revenue (\$20,693).

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

Fiscal Year	Amount	% Change
2026 Projection	\$ 1,927,336	(3.10)%
2025 Budget	\$ 1,961,488	26.70 %
2024 Actual	\$ 1,548,127	(1.52)%
2023 Actual	\$ 1,571,981	(1.83)%
2022 Actual	\$ 1,601,290	(2.09)%
2021 Actual	\$ 1,635,441	4.94 %
2020 Actual	\$ 1,558,460	(0.82)%
2019 Actual	\$ 1,571,307	(0.10)%
2018 Actual	\$ 1,572,825	34.10 %
2017 Actual	\$ 1,172,885	24.41 %
2016 Actual	\$ 942,752	(13.20)%
2015 Actual	\$ 1,086,080	45.51 %

- q) **Shipping & Postage.** Postage rates for FY 2026 are estimated to increase 3% over FY 2024 actual expense and proposed cost increases by United States Postal Service. A 3.0 percent increase is estimated in succeeding years.
- r) **Insurance.** Insurance costs are estimated to change as follows:
- Workers Compensation is increasing 6.88% based on rate change.
 - General Liability is increasing 1.25% based on FY 2025 actual plus 1.25%.
 - Damage claims is increasing 35.26% based on a three year average.
 - Property insurance is decreasing based on FY 2025 actual less 1%.
- s) **Housing.** The Housing Choice Voucher subsidy payment from the General Fund is estimated to increase \$78,583 in FY 2026. The budgeted administrative cost of the Housing Choice Voucher Program increased from \$875,932 in FY 2025 to \$909,225 in FY 2026. Administrative revenue of the Housing Choice Voucher Program decreased from \$759,336 in FY 2025 to \$713,338 in FY 2026. The resulting Housing Choice Voucher Program deficit increased from \$116,596 in FY 2025 to \$195,887 in FY 2026. This deficit is funded by property taxes.
- 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. **In FY26, the Media Services Fund will no longer fund Communication Department positions and positions have been shifted to the General Fund with a partial offset to administrative overhead recharges to enterprise funds.** 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) **Communications Department.** In Fiscal Year 2026, Cable Utility Franchise Tax revenue paid to the City by Mediacom and ImOn, as required by the state franchise fee agreement, will no longer be enough to support Communications Department employee expense. A vacant part-time (0.75 FTE) Communications Assistant position is recommended to be eliminated. All remaining Cable Utility Franchise Tax supported positions are recommended to be moved to the General Fund. This General Fund expense will be partially offset by administrative overhead recharges to the enterprise funds. The Cable Utility Franchise Tax revenue will support Communications Department supplies and services only going forward.
- v) **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 2026, with \$26,500 for True North strategy paid from the Greater Downtown TIF. In FY 2027 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 2026 property tax rate increased 1.38% and will have the following impact:

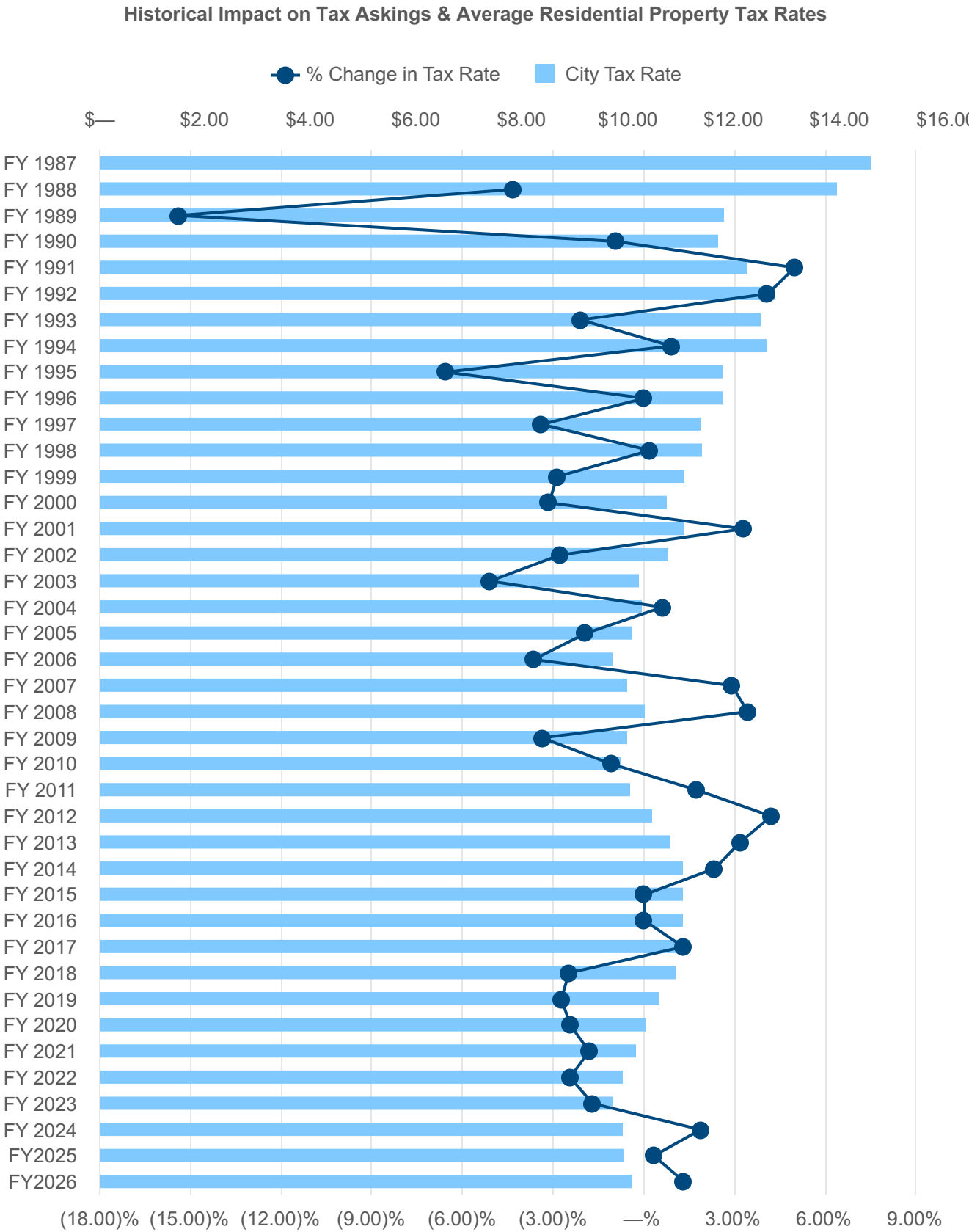
	FY 2026	FY 2025	% Change	\$ Change
Property Tax Rate	\$ 10.06372	\$ 9.92638	1.38%	\$ 0.1373
Average Residential Payment	\$ 889.20	\$ 855.82	3.90%	\$ 33.38
Average Commercial Payment	\$ 4,253.76	\$ 4,179.49	1.78%	\$ 74.26
Average Industrial Property	\$ 5,090.27	\$ 5,004.59	1.71%	\$ 85.68

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 1987–2026 is -0.88%. The average annual change over the last five years is -0.14%.

The following pages show historical and projected property tax impacts.

Historical Impacts on Tax Askings & Average Residential Property Tax Rates:

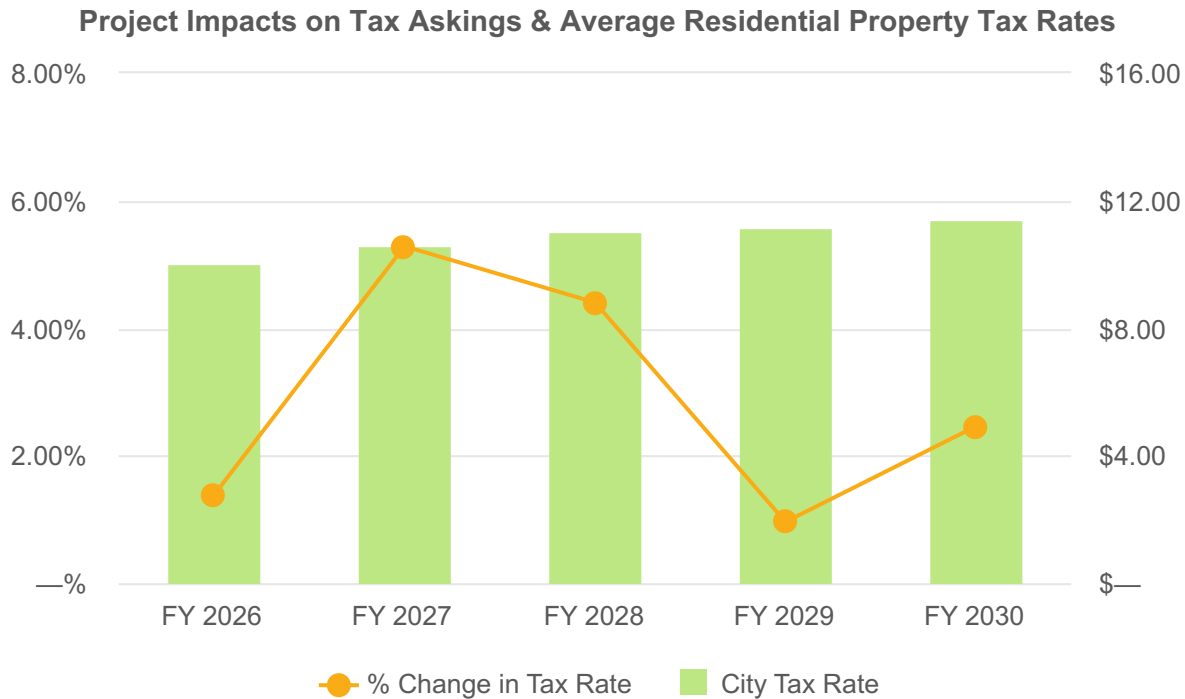


Historical City tax rates and % change in tax rate:

Fiscal Year	City Tax Rate	% Change in Tax Rate
FY 1987	14.5819	
FY 1988	13.9500	-4.33%
FY 1989	11.8007	-15.41%
FY 1990	11.6891	-0.95%
FY 1991	12.2660	+4.94%
FY 1992	12.7741	+4.14%
FY 1993	12.4989	-2.15%
FY 1994	12.6059	+0.86%
FY 1995	11.7821	-6.54%
FY 1996	11.7821	0.00%
FY 1997	11.3815	-3.40%
FY 1998	11.4011	+0.17%
FY 1999	11.0734	-2.87%
FY 2000	10.7160	-3.23%
FY 2001	11.0671	+3.28%
FY 2002	10.7608	-2.77%
FY 2003	10.2120	-5.10%
FY 2004	10.2730	+0.60%
FY 2005	10.0720	-1.96%
FY 2006	9.6991	-3.70%
FY 2007	9.9803	+2.90%
FY 2008	10.3169	+3.37%
FY 2009	9.9690	-3.37%
FY 2010	9.8577	-1.12%
FY 2011	10.0274	+1.72%
FY 2012	10.4511	+4.23%
FY 2013	10.7848	+3.19%
FY 2014	11.0259	+2.24%
FY 2015	11.0259	0.00%
FY 2016	11.0259	0.00%
FY 2017	11.1674	+1.28%
FY 2018	10.8922	-2.46%
FY 2019	10.5884	-2.79%
FY 2020	10.3314	-2.43%
FY 2021	10.1440	-1.81%
FY 2022	9.8890	-2.51%
FY 2023	9.7169	-1.74%
FY 2024	9.9014	+1.90%
FY 2025	9.9264	+0.25%
FY 2026	10.0637	+1.38%
1987 - 2026 Average Change		-0.88%
2022-2026 Average Change		-0.14%

From Fiscal Year 1987 through Fiscal Year 2026, the average annual change in the property tax rate is a decrease of 0.88%. Over the last five years, the average annual change in the property tax rate is a decrease of 0.14%.

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 2026	10.0637	1.38%
FY 2027	10.5957	5.29%
FY 2028	11.0623	4.40%
FY 2029	11.1686	0.96%
FY 2030	11.4436	2.43%

*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%		\$ —
FY 2000	"City" Property Tax	\$ 511.38	-0.17%		\$ -0.87
FY 2001	"City" Property Tax	\$ 511.38	0.00%		\$ —
FY 2002	"City" Property Tax	\$ 511.38	0.00%		\$ —
FY 2003	"City" Property Tax*	\$ 485.79	-5.00%		\$ -25.58
FY 2004	"City" Property Tax	\$ 485.79		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%	\$ —
	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%	\$ —
	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%		\$ —
FY 2019	"City" Property Tax	\$ 770.17	+1.91%		\$ +14.47
FY 2020	"City" Property Tax	\$ 770.17	0.00%		\$ —
FY 2021	"City" Property Tax	\$ 769.08	-0.14%		\$ -1.09
FY 2022	"City" Property Tax	\$ 769.08	0.00%		\$ —
FY 2023	"City" Property Tax	\$ 791.82	+2.96%		\$ +22.74
FY 2023	"City" Property Tax	\$ 815.07	0.00%		\$ +23.25
FY 2025	"City" Property Tax	\$ 855.82	+5.00%		\$ +40.75
Average FY1989-FY2025 with Homestead Adj.			+1.45%		+928.27%
Average FY2021-FY2025 with Homestead Adj.			+2.15%		+1713.00%
Average FY1989-FY2025 without Homestead Adj.				+0.96%	+661.51%

The average annual dollar change in residential property tax from 1989-2025 is an increase of \$9.28. The average annual dollar change over the last five years is an increase of \$17.13.

Projected impact on average residential property:

PROJECTION		CITY TAX CALCULATION		DOLLAR CHANGE
FY 2026	"City" Property Tax	\$ 889.20	+3.90%	\$ 33.38
FY 2027	"City" Property Tax	\$ 936.20	+5.29%	\$ +47.00
FY 2028	"City" Property Tax	\$ 977.43	+4.40%	\$ +41.23
FY 2029	"City" Property Tax	\$ 986.82	+0.96%	\$ +9.39
FY 2030	"City" Property Tax	\$ 1,011.12	+2.46%	\$ +24.30

* 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.

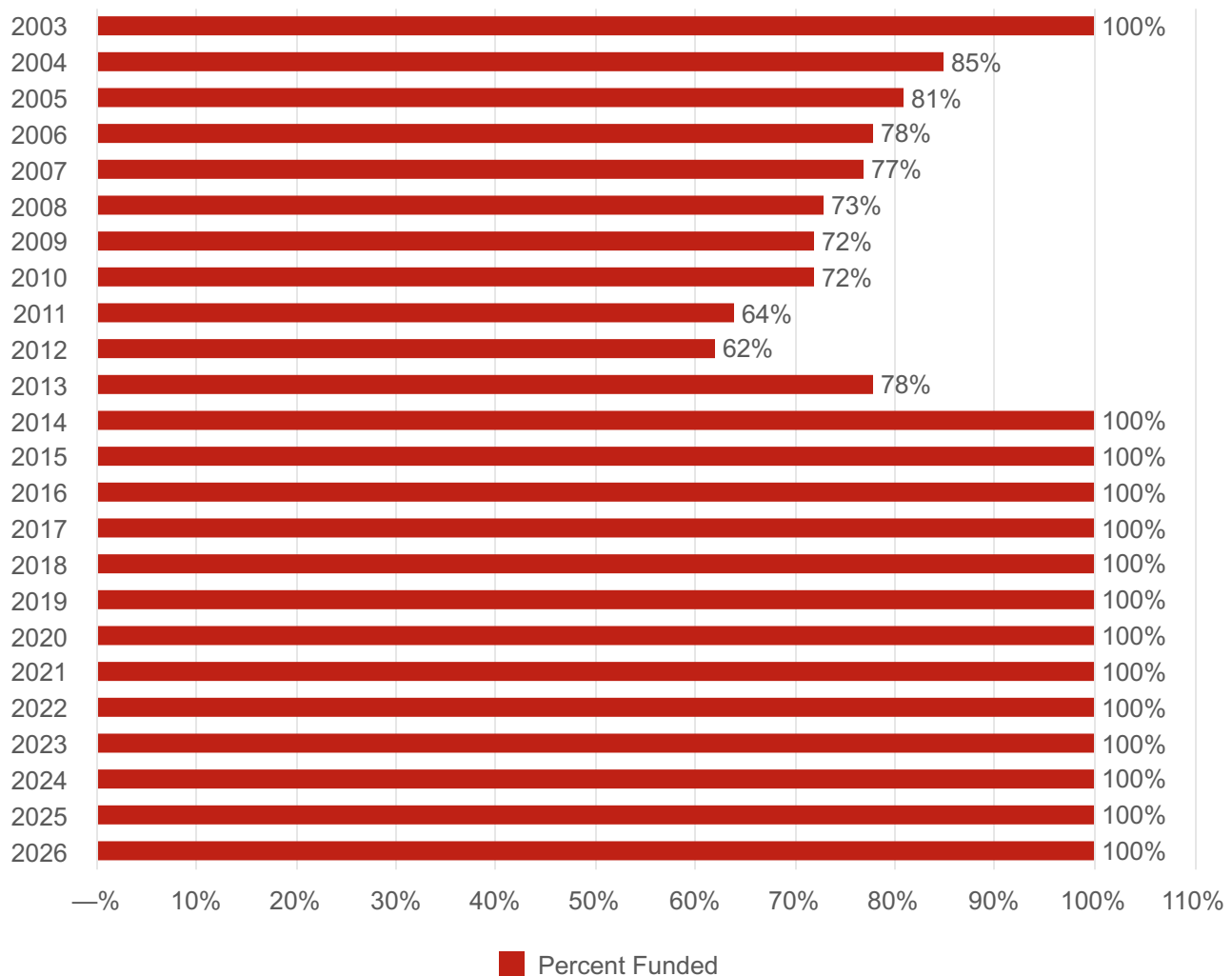
(3) The City adopted a budget in FY 2011 and 2012 that provided no increase to the average homeowner. The State of Iowa underfunded the Homestead Property Tax Credit in both years costing the average homeowner an additional \$18.59 in FY 2012 and \$11.51 in FY 2013. This provided no additional revenues 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%
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 (11)	\$ 3,328.86		\$ +268.52	+8.77%
FY 2025	"City" Property Tax (11)	\$ 4,179.49		\$ +850.63	+25.55%
FY 1989-2025 Average Change				\$ +45.65	+1.67%
2021-2025 Average Change				\$ +203.76	+6.23%

*Net of Business Property Tax Credit

The average annual dollar change in commercial property taxes from 1989-2025 is a increase of \$45.65.
The average annual dollar change over the last five years is a increase of +\$203.76.

Projected impact on average commercial property:

PROJECTED		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2026	"City" Property Tax	\$ 4,253.76	\$ 74.27	\$ +0.02
FY 2027	"City" Property Tax	\$ 4,478.59	\$ 224.83	\$ +0.07
FY 2028	"City" Property Tax	\$ 4,675.83	\$ 197.24	\$ +0.04
FY 2029	"City" Property Tax	\$ 4,720.79	\$ 44.96	\$ +0.01
FY 2030	"City" Property Tax	\$ 4,837.02	\$ 116.23	\$ +0.02

- (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 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%
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 2023	"City" Property Tax	\$ 4,817.26	\$ 721.73	\$ -35.11	-0.77%
FY 2025	"City" Property Tax	\$ 5,004.59		\$ +187.33	+3.89%
FY 1989-2025 Average Change				\$ -53.25	-0.75%
2021-2025 Average Change				\$ +58.17	+1.26%

*Net of Business Property Tax Credit

The average annual dollar change in industrial property taxes from 1989-2025 is a decrease of \$53.25.
The average annual dollar change over the last five years is a increase of \$58.17.

Projected impact on average industrial property:

PROJECTED		CITY TAX CALCULATION	DOLLAR CHANGE	PERCENT CHANGE
FY 2026	"City" Property Tax	\$ 5,090.27	\$ +85.68	+1.71%
FY 2027	"City" Property Tax	\$ 5,359.33	\$ +369.16	+7.25%
FY 2028	"City" Property Tax	\$ 5,595.34	\$ +238.23	+4.36%
FY 2029	"City" Property Tax	\$ 5,649.15	\$ +56.77	+1.00%
FY 2030	"City" Property Tax	\$ 5,788.24	\$ +141.20	+2.45%

- (1) The FY 2006 property tax calculation considers the 19.9% valuation increase for industrial property as determined by the reappraisal.
- (2) The Business Property Tax Credit was \$148 and rollback to 95% in FY 2015.
- (3) The Business Property Tax Credit was \$693 and rollback to 90% in FY 2016.
- (4) The Business Property Tax Credit was \$982 and rollback to 90% in FY 2017.
- (5) The Business Property Tax Credit was \$959 and rollback to 90% in FY 2018.
- (6) The Business Property Tax Credit was \$843 and rollback to 90% in FY 2019.
- (7) The Business Property Tax Credit was \$861 and rollback to 90% in FY 2020.
- (8) The Business Property Tax Credit was \$779 and rollback to 90% in FY 2021.
- (9) The Business Property Tax Credit 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%	\$ 331,239.03
FY 2018	82.50%	472,126.87
FY 2019	78.75%	576,503.10
FY 2020	75.00%	691,639.58
FY 2021	71.25%	952,887.71
FY 2022	67.50%	752,366.11
FY 2023	63.75%	662,820.79
FY 2024	+54.65%	1,186,077.35
Total		\$ 5,625,661.00

*54.65% = Current residential rollback

This annual loss in tax revenue of \$1,186,077 from multi-residential property when fully implemented in FY 2024 will not be backfilled by the State. From Fiscal Year 2017 through Fiscal Year 2024 the City will lose \$5,625,661 in total, meaning landlords will have paid that much less in property taxes. The state did not require landlords to charge lower rents or to make additional investment in their property.

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

HISTORY OF INCREASES IN PROPERTY TAX ASKINGS

Year	Tax Askings	% Change in Tax Askings	Impact on Homeowner**
FY 1989	\$10,918,759	-12.00%	-11.40%
Sales Tax Initiated			
FY 1990	\$10,895,321	-0.21%	-0.89%
FY 1991	\$11,553,468	+6.04%	+3.77%
FY 1992	\$12,249,056	+6.02%	+3.58%
FY 1993	\$12,846,296	+4.88%	+5.19%
FY 1994	\$13,300,756	+3.54%	+0.33%
FY 1995	\$13,715,850	+3.12%	+2.40%
FY 1996	\$14,076,320	+2.63%	-0.87%
FY 1997	\$14,418,735	+2.43%	-0.42%
FY 1998	\$14,837,670	+2.91%	-0.71%
FY 1999	\$15,332,806	+3.34%	0.00%
FY 2000	\$15,285,754	-0.31%	-0.17%
FY 2001	\$15,574,467	+1.89%	0.00%
FY 2002	\$15,686,579	+0.72%	0.00%
FY 2003	\$15,771,203	+0.54%	-5.00%
FY 2004	\$16,171,540	+2.54%	0.00%
FY 2005	\$16,372,735	+1.24%	+0.03%
FY 2006	\$16,192,215	-1.10%	+1.72%
FY 2007	\$17,179,994	+6.10%	-1.72%
FY 2008	\$18,184,037	+5.84%	0.00%
FY 2009	\$18,736,759	+3.04%	+2.76%
FY 2010	\$19,095,444	+1.91%	0.00%
FY 2011	\$19,878,962	+4.10%	+2.47%
FY 2012	\$21,284,751	+7.07%	+5.00%
FY 2013	\$22,758,753	+6.93%	+5.00%
FY 2014	\$23,197,623	+1.93%	+4.90%
FY 2015	\$24,825,015	+7.02%	+3.23%
FY 2016	\$24,906,544	+0.33%	+2.63%
FY 2017	\$26,375,291	+5.90%	+1.08%
FY 2018	\$25,863,049	-1.94%	0.00%
FY 2019	\$26,494,205	+2.44%	+1.91%
FY 2020	\$26,296,081	-0.75%	0.00%
FY 2021	\$26,202,568	-0.36%	-0.14%
FY 2022	\$26,215,401	+0.05%	0.00%
FY 2023	\$26,215,887	0.00%	+2.96%
FY 2023	\$28,223,481	0.00%	+2.94%
FY 2025	\$28,233,757	+6.01%	+5.00%
Average FY 1989-2025		+2.71%	+0.96%

**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	\$ 29,861,915	+5.77%	+5.00%	\$ +40.75
FY 2026	\$ 32,052,686	+7.34%	+3.90%	\$ +33.38
FY 2027	\$ 34,130,077	+6.48%	+5.29%	\$ +47.00
FY 2028	\$ 35,146,352	+2.98%	+4.40%	\$ +41.23
FY 2029	\$ 36,723,553	+4.49%	+23.56%	\$ +16.47

GUIDELINE

The recommended guideline is a 3.90% or \$33.38 increase for the average residential property owner assuming the Homestead Property Tax Credit is fully funded. A one percent increase in the tax rate will generate approximately \$294,092.

These guidelines include an estimated \$897,297 for improvement packages funded by property taxes, although this figure may change as the FY2026 budget is not yet finalized.

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 FY2026 is 4.39%, the General Fund levy is constrained by a growth reduction factor of 2%. The General Fund levy for FY2026 is \$7.78547 instead of the maximum levy of \$8.10.

Although the City is restricted to \$7.78547 in the General Fund levy, the City has the flexibility to levy up to \$16.0 million or a levy rate of \$5.4174 in the Special Revenue Levies for employee benefits. In Fiscal Year 2025, the Special Revenue levy was \$0.70307 and totaled \$2.0 million. Any reduction in the General Fund levy can be shifted to the Special Revenue levies.

2. March 5: 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 is issuing new debt that uses the debt service levy, budget must be adopted by April 15th.

CAPITAL IMPROVEMENT BUDGET GUIDELINES

T. 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.

U. 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.

V. RENOVATION AND MAINTENANCE

GUIDELINE

Capital improvement expenditures should concentrate on renovating and maintaining existing facilities to preserve prior community investment.

W. 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.

X. 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.

Y. 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, 2025 the City will be at 34.10%. City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast. Currently there is no such debt, and none will be recommended in this process.

Bond Financing Stipulations

- Recognizing that bond issuance costs (bond counsel, bond rating, and financial management fees) add to the total interest costs of financing:
- Bond financing should not be used if the aggregate cost of projects to be financed by the bond issue is less than \$500,000
- City will consider long-term financing for the construction, acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have a useful life of at least six years
- City shall strive to repay 20 percent of the principal amount of its general obligation debt within five years and at least 40 percent within ten years.
- The City shall strive to repay 40 percent of the principal amount of its revenue debt within ten years.

Debt Service Payments

Total annual debt service payments on all outstanding debt of the City shall not exceed 25% of total annual receipts across all the City's funds. As of June 30, 2025, it is projected the City will be at 15%

Internal Reserve

It shall be the goal of the City to establish an internal reserve equal to maximum annual debt service on future general obligation bonds issued that are to be abated by revenues and not paid from ad-valorem property taxes in the debt service fund. This shall begin with debt issued after July 1, 2013. This reserve shall be established by the fund or revenue source that expects to abate the levy, and shall be carried in said fund or revenue source on the balance sheet as a restricted reserve. This reserve does not exist now, except where required by bond covenants. This internal reserve would be implemented by adding the cost of the reserve to each debt issuance.

In January 2025, Moody's Investor Services affirmed the Aa2 credit rating on general obligation bonds. Moody's credit analysis states, "the City of Dubuque's local economy benefits from its role as a regional economic center, with solid resident income and full value per capita. Financial operations are strong and will remain so despite declines in fund balance over the next few years, as it expends funds from the pandemic. Long-term liabilities and fixed cost ratios are moderate and will remain so despite future borrowing needs." According to Moody's, the Aa2 issuer rating for the City of Dubuque's bonds reflects the city's healthy economic base, which serves as a regional economic center. Other rationale stated for the rating include full value per capita and adjusted resident income are solid at around \$109,000 and 98% respectively, though weaker than Aa peers, in part because of a large student population, available fund balance was strong at around 60% of revenue at the close of fiscal 2023 (year-end June 30), and cash was stronger at 85% of revenue. The City's available fund balance will likely remain well over 45%, despite some planned draws in fiscal 2024 and fiscal 2025 to spend down federal funds from the pandemic. Despite the state adopting new property tax restrictions, revenue raising flexibility remains strong because the City maintains significant margin in its employee benefits fund and is not utilizing its emergency levy. The long-term liabilities ratio will likely remain well under 300% inclusive of the current issuances and future borrowing plans, and fixed-costs ratio will remain well below 20%.

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 2026 Debt

FY 2026 Debt Limit: The FY 2024 assessable value of the community for calculating the statutory debt limit is \$6,472,591,693, which at 5%, indicates a total General Obligation debt capacity of \$323,629,585.

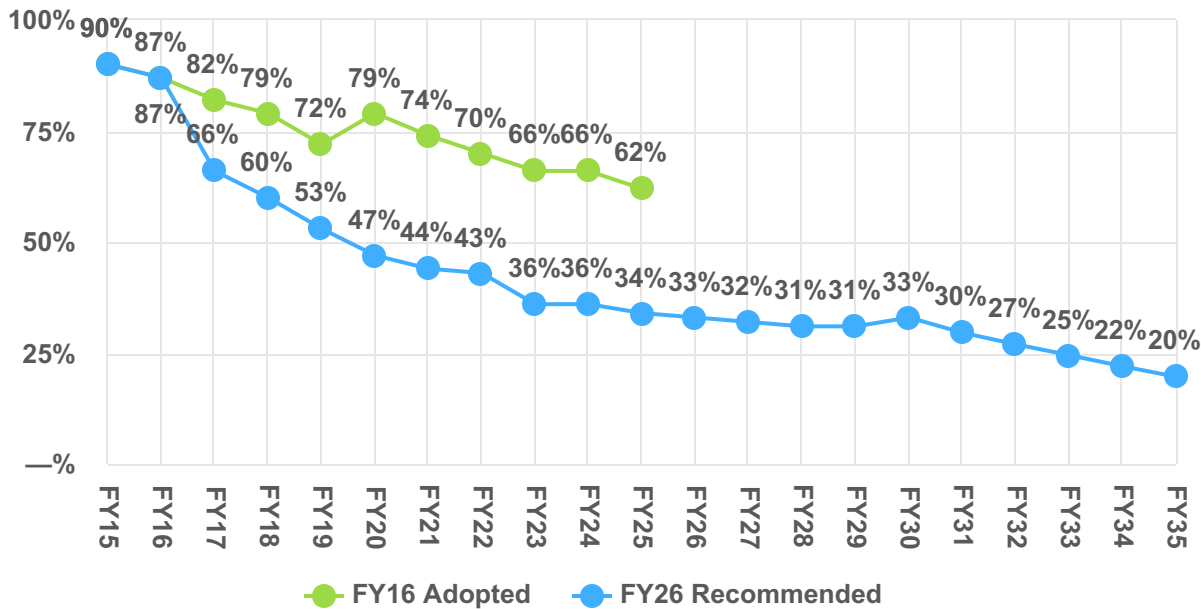
Based on Outstanding G.O. debt (including tax increment debt, remaining payments on economic development TIF rebates, and general fund lease agreement) on June 30, 2026 will be \$108,410,164 (33.50% of the statutory debt limit) leaving an available debt capacity of \$215,219,421 (66.50%).

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 \$95,421 in FY 2026 and one issuance for the franchise fee litigation settlement in the amount of \$2,800,000 with debt service of \$195,825 in FY 2026. Included in the debt is \$4,661,120 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
2025	\$321,926,120	\$109,764,274	34.10%
2026	\$323,629,585	\$108,410,164	33.50%

FY26 Statutory Debt Limit Used
(as of June 30th)



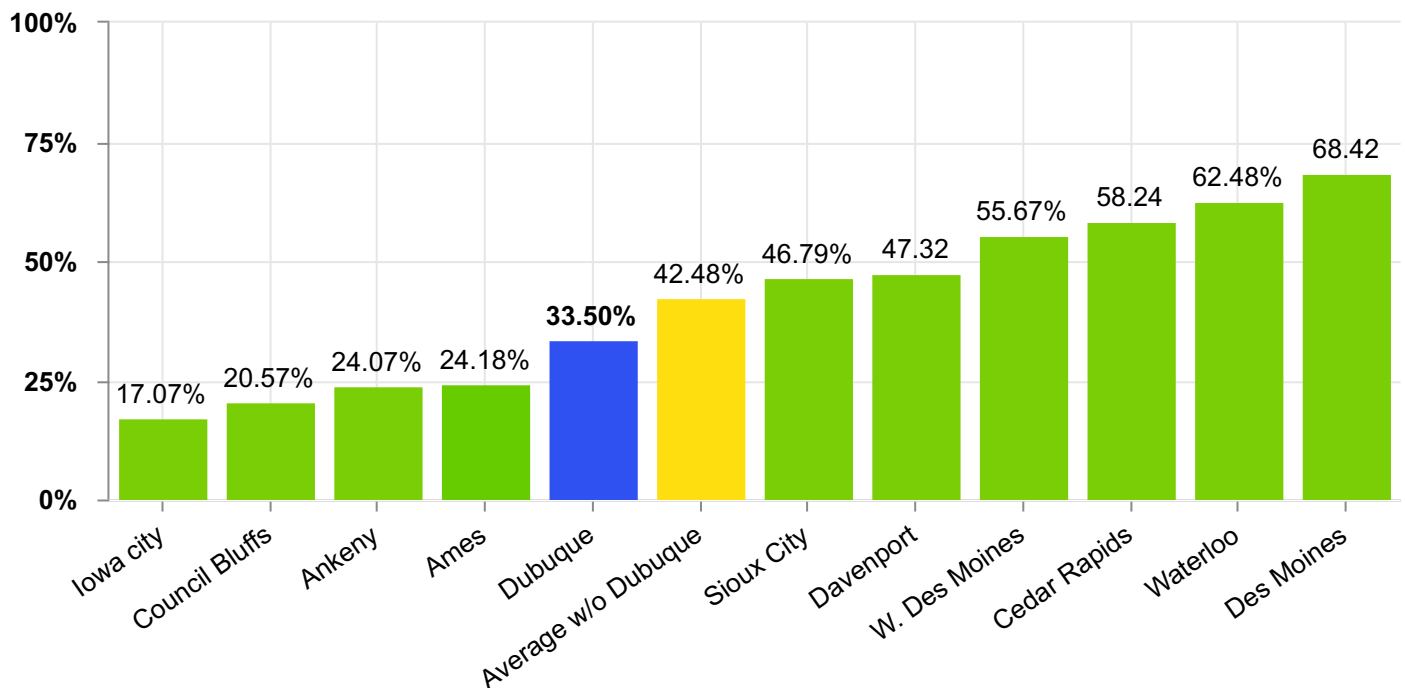
The City also has debt that is not subject to the statutory debt limit. This debt includes revenue bonds. Outstanding revenue bonds payable by water, sewer and stormwater fees on June 30, 2026 will have a balance of \$167,789,201. The total City indebtedness as of June 30, 2026, is projected to be \$289,568,909. The total City indebtedness as of June 30, 2025, was \$281,085,184. **In FY 2026, the City will have a projected \$8,483,725 or 3.02% 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 2026 compared to the other cities in Iowa for Fiscal Year 2024 with a population over 50,000:

Fiscal Year 2024 Legal Debt Limit Comparison for Eleven Largest Iowa Cities

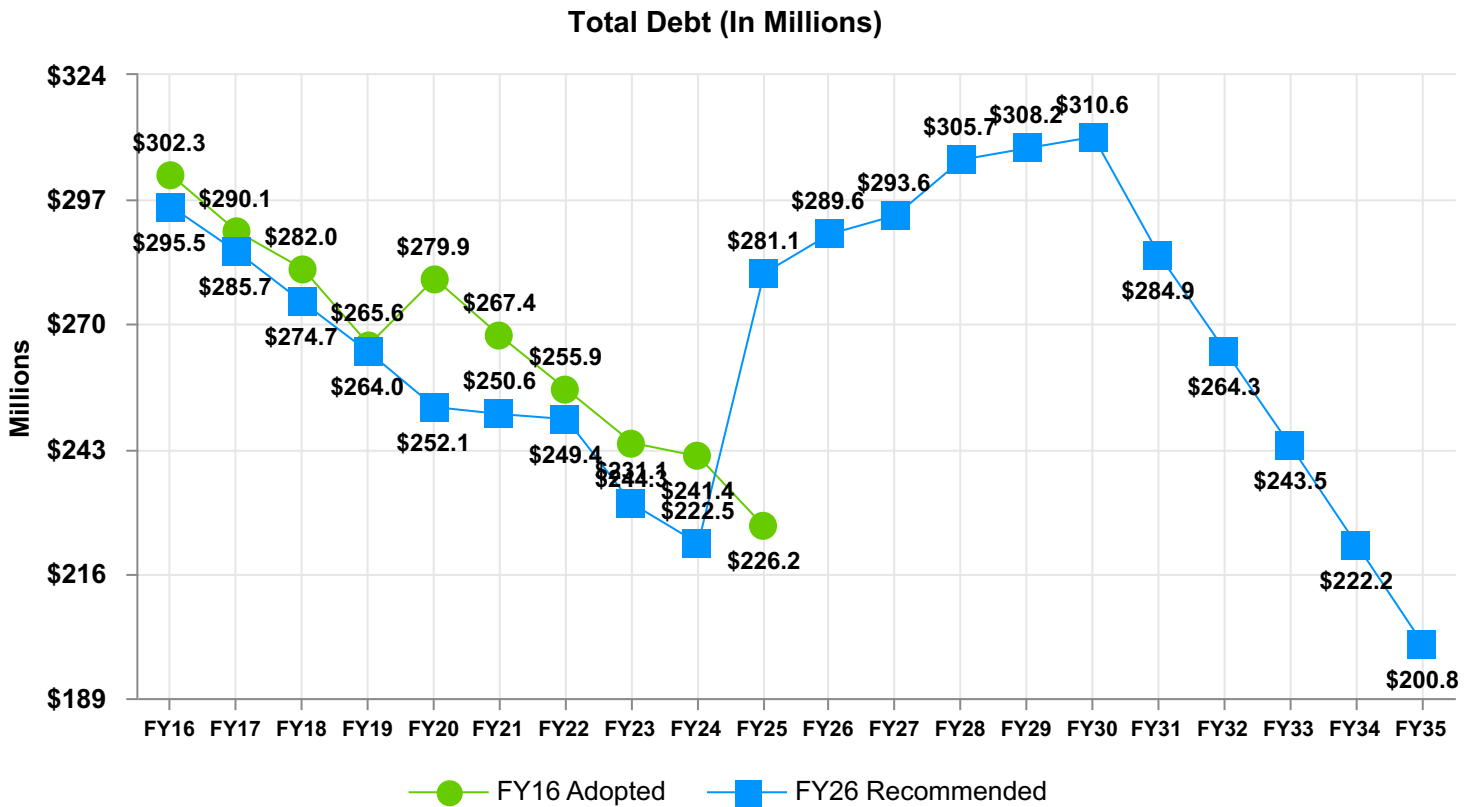
11	Des Moines (FY24)	803564354	549760000	0.68415180098942
10	W. Des Moines (FY24)	\$ 551,635,692	\$ 307,090,000	55.67 %
9	Cedar Rapids (FY 24)	\$ 681,383,619	\$ 396,830,000	58.24 %
8	Waterloo (FY24)	\$ 221,546,701	\$ 138,428,824	62.48 %
7	Davenport (FY24)	\$ 423,816,425	\$ 200,540,000	47.32 %
6	Sioux City (FY24)	\$ 309,734,920	\$ 144,929,999	46.79 %
5	Dubuque (FY26)	\$ 323,629,585	\$ 108,410,164	33.50 %
4	Ankeny (FY24)	\$ 416,454,919	\$ 100,260,000	24.07 %
3	Ames (FY24)	\$ 277,278,426	\$ 67,035,000	24.18 %
2	Iowa City (FY24)	\$ 368,416,450	\$ 62,905,000	17.07 %
1	Council Bluffs (FY24)	\$ 365,780,288	\$ 75,240,467	20.57 %
	Average w/o Dubuque			42.48 %
	Average w/o Dubuque	\$ 441,961,179	\$ 204,301,929	42.48 %

Percent of Legal Debt Limit Utilized



Dubuque ranks as the fifth lowest of the use of statutory debt limit of the 11 cities in Iowa with a population over 50,000 and Dubuque is below the average of the other Cities. **The average (42.48%) is 26.82% higher than Dubuque (33.50%).**

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 \$310.62 million (32.90% of the statutory debt limit). **Projections out 10 years to Fiscal Year 2035 show the City of Dubuque at 19.66% of the statutory debt limit,** and the projection is to be at \$200.79 million (19.66% 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 City will issue \$152,147,710 in new debt in the Recommended 5-year CIP, mostly for fire equipment replacement (\$4,163,408), fire station improvements, fire station expansion, airport improvements, reimagine Comiskey, neighborhood park developments, Federal Building renovations (\$5,640,600), solid waste collection vehicles, sanitary sewer improvements (\$78,399,027), water system projects (\$15,956,673), stormwater improvements, parking improvements, renovation of Five Flags (\$22,890,869), and Central Avenue improvements (\$6,440,000). **By far the greatest use of debt over the next five years is for sanitary sewer maintenance and improvements (\$78,399,027).**

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Fire Equipment Replacement (LOST)	\$401,060	\$544,000	\$—	\$—	\$—	\$945,060
Fire Station Expansion/Relocation (LOST)	\$—	\$—	\$—	\$—	\$500,900	\$500,900
Fire Station Improvements (LOST)	\$100,000	\$900,000	\$500,000	\$—	\$50,000	\$1,550,000
Fire Truck/Ambulance Replacements (LOST)	\$—	\$1,350,000	\$950,000	\$—	\$1,863,408	\$4,163,408
Airport Improvements (LOST)	\$1,000,500	\$804,999	\$192,000	\$294,000	\$—	\$2,291,499
Park Development (LOST)	\$505,000	\$—	\$—	\$—	\$—	\$505,000
14th Street Overpass (GDTIF)	\$—	\$—	\$—	\$1,341,131	\$—	\$1,341,131
Reimagine Comiskey Park (GDTIF)	\$1,697,000	\$—	\$—	\$—	\$—	\$1,697,000
Central Avenue Corridor (GDTIF)	\$—	\$—	\$1,760,000	\$1,780,000	\$2,900,000	\$6,440,000
Federal Building Renovation (GDTIF)	\$945,600	\$—	\$—	\$—	\$4,695,000	\$5,640,600
Five Flags Renovation (GDTIF)	\$—	\$2,750,000	\$3,040,000	\$8,128,869	\$8,972,000	\$22,890,869
Parking Ramp Major Maintenance (GDTIF)	\$2,857,400	\$350,000	\$—	\$—	\$2,033,000	\$5,240,400
Solid Waste Collection Vehicles - Refuse	\$220,000	\$375,000	\$595,000	\$375,000	\$845,000	\$2,410,000
Sanitary Sewer Projects	\$20,079,873	\$17,796,826	\$19,938,126	\$12,413,852	\$8,170,350	\$78,399,027
Stormwater Projects	\$632,643	\$820,000	\$723,500			\$2,176,143
Water Projects	\$750,000	\$1,524,715	\$9,158,146	\$4,523,812	\$—	\$15,956,673
Total New Debt	\$ 29,189,076	\$ 27,215,540	\$ 36,856,772	\$ 28,856,664	\$ 30,029,658	\$ 152,147,710

The City will retire \$139,519,604 of existing debt over the next five-years (FY26-FY30).

The following chart shows the net reduction of debt from Fiscal Year 2026 - Fiscal Year 2030:

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
New Debt	\$ 29,189,076	\$ 27,215,540	\$ 36,856,772	\$ 28,856,664	\$ 30,029,658	\$152,147,710
Retired Debt	-\$24,490,840	-\$26,781,297	-\$28,355,118	-\$29,751,697	-\$30,140,652	-\$139,519,604
Net Debt Increase (Reduction)	\$4,698,236	\$434,243	\$8,501,654	-\$895,033	-\$110,994	\$12,628,106

There was a 0.53% increase in assessed value effective January 1, 2024, which is the assessment the Fiscal Year 2026 statutory debt limit is based on. The statutory debt limit effective June 30, 2026 is \$323,629,585. **The City will be at 33.50% of statutory debt limit by June 30, 2026.** In FY 16 the City was at 86.13% of statutory debt limit, so **33.50% in Fiscal Year 2026 is a 53.04% 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	FY25
90.00%	86.54%	66.06%	59.79%	52.90%	46.91%	43.51%	43.33%	39.36%	40.07%	34.85%

The five year projection of the City's use of the statutory debt limit from Fiscal Year 2026–2030 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 2026 is as follows:

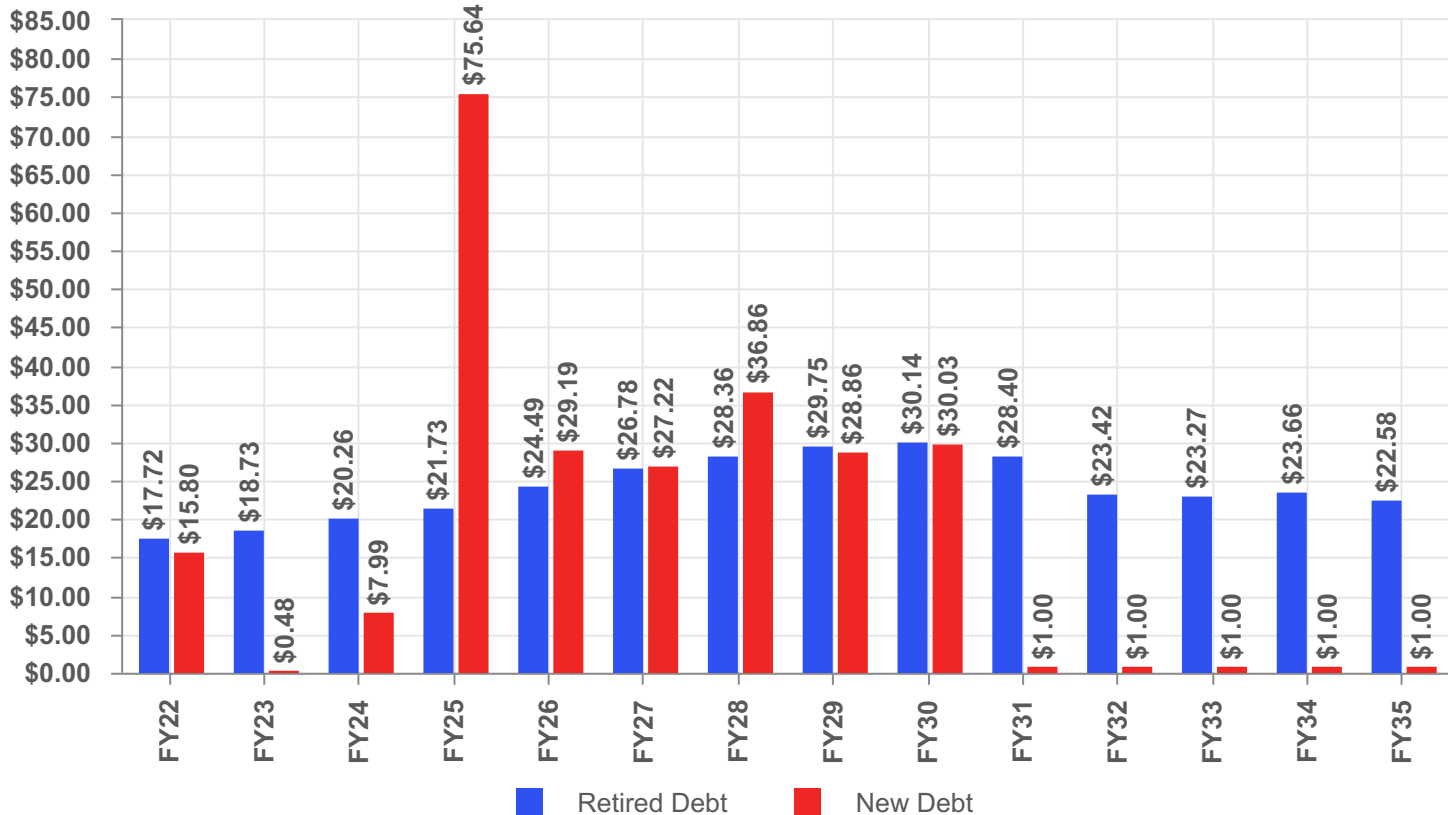
FY 26	FY 27	FY 28	FY 29	FY 30
33.50%	32.13%	30.65%	30.58%	32.90%

The total City indebtedness as of June 30, 2026, is projected to be \$167,789,201 (33.50% of statutory debt limit). The total City indebtedness as of June 30, 2015, was \$295,561,181 (90% of statutory debt limit). **The City is projected to have \$8,483,725 more in debt as of June 30, 2026.**

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

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

Retired Debt Versus New Debt (In Millions)



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

**Based on the timing of projects the City issued very little debt in FY23 (\$0.48 million) and FY24 (\$7.99 million), so the FY25 debt issuance was a combination of three years of debt funding for projects. In that three-year period, the City retired \$60.72 million in debt and issued \$84.11 million in debt.

As we approach the preparation of the FY 2026-2030 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.

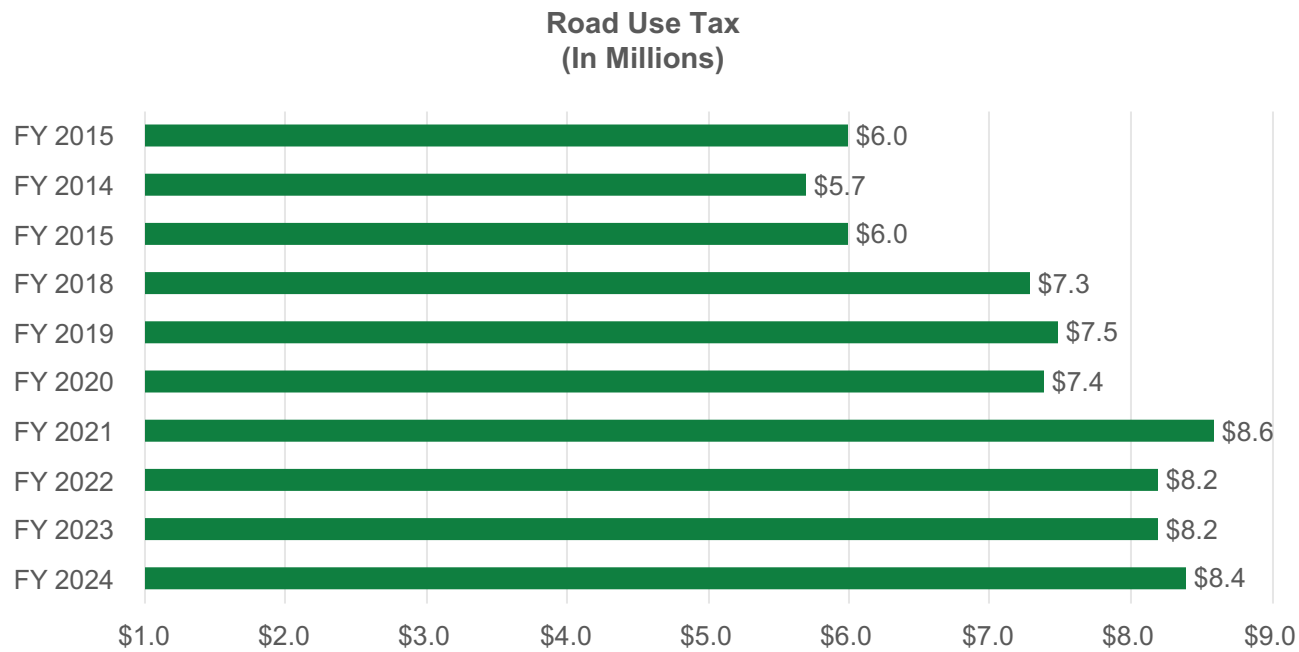
GUIDELINE

There are many high priority capital improvement projects which must be constructed during the FY 2026 - FY 2030 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 2025 budget was based on receiving \$8,400,000 in Road Use Tax funds. In FY 2025, 100% of the Road Use Tax income is in the operating budget. The State of Iowa increased the gas tax 10 cents per gallon in FY 2016.

With increases in City DMATS and State Road Use Tax funds, the City will be able to substantially add to the number of street lights and continue with major road improvements.

GUIDELINE

It is preferable to shift Road Use Tax funds to the capital budget for street maintenance and repair to reduce the need to borrow funds for routine street maintenance and improvements. This shift cannot occur until there are increased revenues or reduced expense that would allow this shift without a property tax impact.

BB. COMMERCIAL AND INDUSTRIAL DEVELOPMENT

GUIDELINE

Current City, commercial and industrial development efforts should be continued to (a) preserve current jobs and create new job opportunities and (b) enlarge and diversify the economic base. Financing these efforts and programs should continue to be a high priority.

CC. HOUSING

GUIDELINE

To maintain an adequate supply of safe and decent housing, the City should strive to preserve existing single family and rental housing that is not substandard and provide opportunities for development of new housing, including owner occupied, within the City's corporate limits for all residents, particularly for people of low and moderate income. Workforce rental housing is becoming increasingly important and the City provides incentives for building rehabilitations. In 2023, the City Council adopted housing incentive programs through the use of Tax Abatement and Tax Increment Financing.

DD. SALES TAX

GUIDELINE

Sales Tax revenue shall be used according to the following split:



Sales Tax 50%: Property Tax Relief

Sales Tax 30%:

- (a) The reduction by at least 75% of street special assessments.
- (b) The maintenance and repair of streets.

Sales Tax 20%:

- (a) The upkeep of City-owned property such as sidewalks, steps, storm sewers, walls, curbs, traffic signals and signs, bridges, buildings, and facilities (e.g. Airport, Five Flags Center, Library, Law Enforcement Center, City Hall, Fire Stations, Parks, and Swimming Pools).
- (b) Transit equipment, such as buses
- (c) Riverfront and wetland development
- (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 2026 DRA distributions will be used in Fiscal Year 2026 to fund the implementation of the classification and compensation study and non-recurring improvement packages. This is a change from past use of DRA distributions because all funds will be used for Fiscal Year 2026 operations. A change from past use of DRA distributions, 0% of the February 2026 projections of operating surplus have been anticipated as resources to support the Fiscal Year 2026 capital improvement projects. The estimates received from the DRA will be reduced by 5 percent for FY 2028 resources, 10 percent for FY 2029, and 15 percent for FY 2030 resources, to provide a margin of error in case the estimates are not realized.

GUIDELINE

\$1,258,831 of February 2026 DRA distributions will be used for FY2026 non-recurring improvement packages and implementation of the classification and compensation study. This is a change from past use of DRA distributions because all funds will be used for Fiscal Year 2026 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.

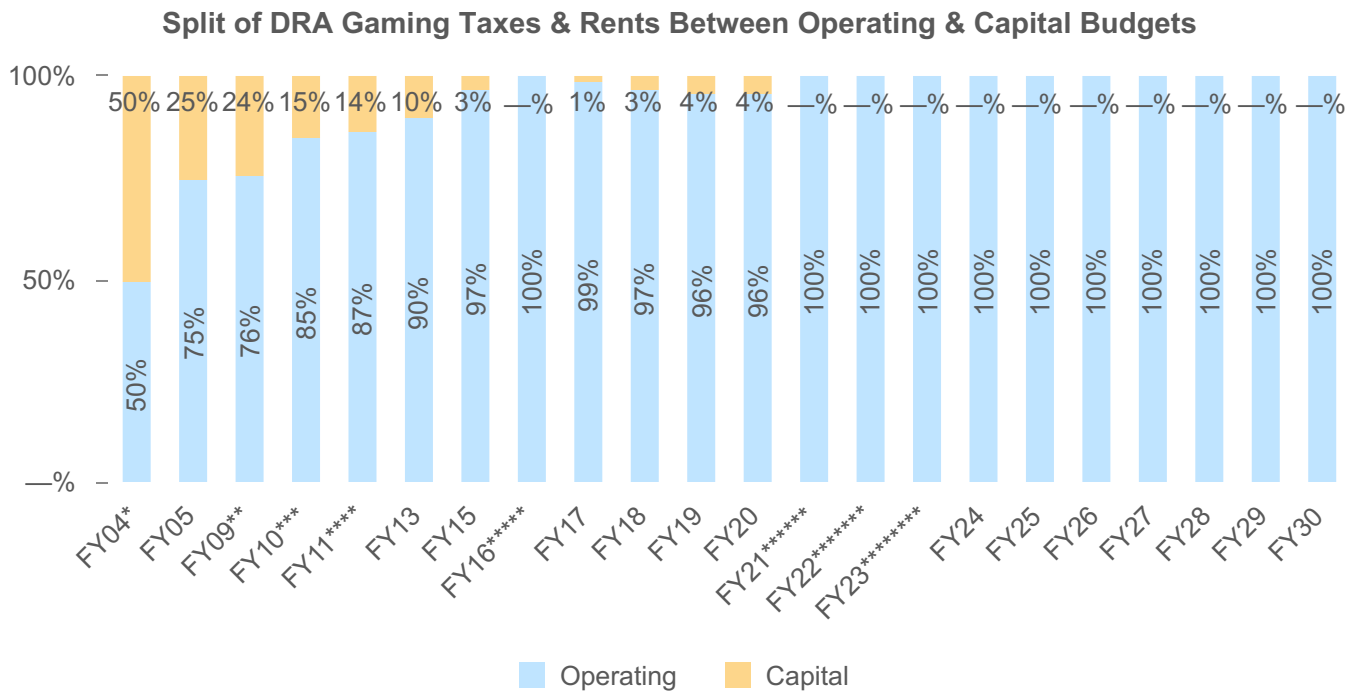
FF. EMPHASIS ON INITIATIVES THAT REDUCE FUTURE OPERATING BUDGET EXPENSE**GUIDELINE**

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, the distribution of net profit is now split three ways between the City, charities, and the Schmitt Island Master Plan Implementation from a two-way split between the City and charities. The amended lease has an expiration date of December 31, 2055.

The following shows the historical split of DRA gaming taxes and rents between the City's operating and capital budgets:



Notable Changes:

***FY 2004** A new lease took effect with the Dubuque Racing Association for lease of the Dubuque Greyhound Park and Casino. This new lease was negotiated after the FY 2005 budget was approved and raised the lease payment from ½% of coin-in to 1% of coin-in. This new lease and the expansion of gaming at Dubuque Greyhound Park and Casino, from 600 gaming positions to 1,000 gaming positions, effective August 1, 2005, provided additional revenues to the City of Dubuque.

****FY 2009** The Diamond Jo expanded to a land-based barge casino facility and increased to 1,100 slots on December 1, 2008. This expansion was projected to decrease the Q gaming market and correspondingly the coin-in by just over 21 percent. Based on the projected market share loss, the City did not receive a distribution of cash flows from the Dubuque Racing Association (DRA) in Fiscal Years 2009 and 2010.

*****FY 2010** The operating portion of the split now includes the debt service required on the 2002 general obligation bonds for the America's River Project that was previously considered as part of the capital portion of the DRA lease. Debt obligations are considered a continuing annual expense and are more accurately reflected as part of the operating portion of the DRA lease.

******FY 2011** DRA distributions restarted in FY 2011 instead of the projected year of FY 2012.

*******FY 2016** A reduction in revenue in the Greater Downtown TIF urban renewal area resulted in reduced revenues to make debt payments and it was necessary for the general fund to support \$84,104 in FY 2015 and \$78,242 in FY 2016 of debt service payments, which were funded by reducing the amount of gaming revenues from taxes and DRA lease that goes to capital recommended in FY 2016.

*******FY 2021** A lease amendment took effect with the Dubuque Racing Association for the lease of the Q Casino. This lease amendment added a payment equal to ½% of monthly sports wagering conducted on Q Sportsbook retail or Q advance deposit sports wagering internet site.

*******FY 2022** A lease amendment took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment raised the lease payment from 1% of coin-in to 1.5% of coin-in. The amendment increased the amount retained by the DRA for the operating budget reserve from 5% to 10%. The lease amendment eliminates the \$10,000 per month DRA payment to the Depreciation and Improvement Fund for facility maintenance. In addition, the amended lease has an expiration date of December 31, 2036.

*******FY 2023** A lease amendment took effect with the Dubuque Racing Association for lease of the Q Casino. This lease amendment extended the termination date from 2036 to 2055. The amendment allows \$1.5 million of cash reserve fund as a down payment of a construction loan in FY23.

The change in market share and changes in the lease agreement impacts the City's lease payment from the DRA. The new lease effective 1/1/22 requires the DRA to pay the City 1.5 percent of coin in from slot machines (previously 1 percent), 4.8 percent of gross revenue from table games, and 0.5 percent of sports wagering.

In calendar year 2024, the DRA saw a decline of -4.85% in gross gaming revenues, while Diamond Jo experienced a slight increase of +1.61% compared to 2023. The Dubuque market in 2024 was approximately \$122.6 million annually, showing a decrease of -0.8% from the \$123.6 million market in 2023. This decline was expected due to construction disruptions throughout the year. The DRA's gross gaming revenue was significantly impacted by redevelopment work on the property, which continued throughout the year. Additionally, the main highway leading to our facility was closed for extended repairs. An exit ramp that was initially scheduled for a brief closure ended up being closed for several months, further affecting traffic and access.

Despite these challenges, the DRA saw growth in other areas in 2023, including food and beverage sales, as well as new revenue from the opening of the Island Social (Family Entertainment Center) and the new banquet event space. However, total gross revenue for the DRA in 2024 was down -4.2% compared to 2023.

Looking ahead, the DRA has projected an increase of +11% in gross gaming revenue and +12% in total gross revenue for calendar year 2025. This growth is primarily attributed to the ongoing redevelopment efforts. Over the next five years, the DRA expects gaming revenue growth rates of +3.4% in FY 2026, +3.3% in FY 2027, a decline of -2.0% in FY 2028, and +2.1% in FY 2029. Total gross revenue projections include a +13% increase in FY 2026, +4% in FY 2027, a decline of -0.4% in FY 2028, and +2.5% in FY 2029. The expected growth in FY 2026 will be supported by the opening of the Key Hotel and rooftop restaurant.

In February 2025, the IRGC granted a casino license to Linn County (Cedar Rapids). Our five-year budget forecast indicates that the Linn County casino will become operational in calendar year 2027/2028.

Illinois passed legislation in 2019 allowing six additional casinos, sports betting, and increased Video Lottery Terminals (VLTs) throughout the state. The closest casino to our market is in Rockford. The Rockford City Council voted on October 7, 2019, to approve the Hard Rock Casino as the city's choice. On November 10, 2021, Hard Rock opened its temporary casino with 635 slot machines and Electronic Table Games. The permanent Hard Rock Casino in Rockford opened on August 29, 2024, featuring 1,300 slots and live table games. The 250-room hotel is projected to open in late 2025.

Additionally, the Ho-Chunk Nation plans to construct a \$405 million casino and hotel resort in Beloit, Wisconsin, in two stages. The casino is scheduled for completion by June 2026, with the 18-story, 312-room hotel and 75,000-square-foot conference center slated for completion in 2027.

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.

Glossary

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.)

Glossary

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.

Glossary

Deferred Compensation: Income deferred until retirement age.

Deficit: the excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related fees: Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Direct Revenues: Revenues earned by a specific General Fund division in the course of performing their assigned duties.

Disbursement: The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division: A major administrative organizational unit of the City which indicates overall management responsibility of one or more activities.

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved by an accounting entry.

Enterprise Fund: Those funds established to finance and account for acquisition, operation and maintenance of governmental operations which are predominantly self-supporting by user charges. Such operations must be run in a manner similar to private business. Examples are the Water Utility Operation and Solid Waste Collection.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditures: Funds spent in accordance with budgeted appropriations on goods and services obtained.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Glossary

Federal Emergency Management Agency (FEMA): Coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY): The 12-month period to which the operating budget applies, and the period of time at the end of which the government determines its financial condition. For the City of Dubuque, this is July 1 through June 30.

Fixed Assets: Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit: A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (F.T.E.): A measure of authorized personnel calculated by equating 2,080 hours of work per year with the F.T.E. of one position.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. public safety).

Fund: An accounting term referring to a group of accounts recording all financial resources together with correspondence liabilities, which has a distinct balance and is used to segregate specific activities and functions from those of other groups of accounts.

Fund Balance: The balance that remains in a fund on a given date after all expenditures have been made. This balance shows the fund equity.

General Fund: The fund used to account for all financial resources and liabilities that are not required to be accounted for in another fund.

General Obligation Bonds: Bonds backed by the full faith and credit of the issuing government. Repayment of these bonds is based on the government's ability to tax its residents for such purposes.

General Revenues: Revenues deposited in the General Fund and shared by the General Fund divisions.

Generally Accepted Accounting Principles (GAAP): Accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements.

Geographic Information System (GIS): System designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.

Global Positioning System (GPS): Satellite-based radio navigation system owned by the United States Government and operated by the United States Air Force. It is a global navigation satellite system that provides 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.

Glossary

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 Parks and Recreation s Department is to develop and maintain safe, clean, functional and attractive park and recreational facilities to meet the passive and active leisure time needs for all residents and visitors.

Government Accounting Standards Board (GASB): They are the authoritative source of GAAP for state and local government.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Improvement Package: One or more objectives of an activity, which represents a standalone alternative or decision. For example, the Base Level Increment of a particular activity may have twelve objectives. Some of these objectives may be interrelated and the twelve objectives may represent only four choices or stand alone improvement packages. You may have one improvement package with one objective, two improvement packages with four objectives each and one improvement package with three objectives. The important thing is that the improvement package includes one or more stand alone objectives and is not dependent upon the approval of any other improvement package.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

Interfund Transfers: A transfer from a fund receiving the revenue, to a fund through which the authorized expenditure is to be made. An example would be a transfer of revenue from the Road Use Tax Fund to the Street Construction Fund.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges: Goods or services provided by one department to others within the same government or to other governments, on a user fee basis, with full costs to be recovered. An example of this would be the City's Garage Service.

International City/County Management Association (ICMA): Advances professional local government through leadership, management, innovation, and ethics. Provides member support; publications; data and information; peer and results-orientated assistance; and training and professional development to over 11,000 city, town, and county managers, their staffs, and other individuals and organizations throughout the world.

Iowa Communities Assurance Pool (ICAP): The organization the City holds membership to cover its liability insurance.

Glossary

Iowa Department of Natural Resources (IDNR): Agency that manages fish and wildlife programs, ensures the health of Iowa's forests and prairies, and provides recreational opportunities in Iowa's state parks. The DNR carries out state and federal laws that protect air, land and water through technical assistance, permitting and compliance programs. The IDNR also encourages the enjoyment and stewardship of natural resources among Iowans through outreach and education.

Iowa Department of Transportation (IDOT): Agency that is responsible for the organization, construction, and maintenance of the primary highway system. Located in Ames, IA, the IDOT is also responsible for licensing drivers and programming and planning for aviation, rail and public transit.

Iowa Economic Development Authority (IEDA): Mission is to strengthen economic and community vitality by building partnerships and leveraging resources to make Iowa the choice for people and business. Two main divisions, business development and community development. IEDA administers several state and federal programs to meet its goal of assisting individuals, communities and businesses.

Iowa League of Cities (ILC): Through membership services, research, publications, trainings and other collaborations, the Iowa League of Cities provides guidance and serves as the resource for member cities.

Iowa Municipal Finance Officers Association (IMFOA): An association of city clerks and municipal finance officers in Iowa. The purpose of IMFOA is to conduct regular instructional and informational meetings, as often as deemed necessary by the Board of Directors, for the purpose of educating municipal officers in the keeping of public records and for any other purpose deemed to be in the best interest of the public.

Lapsing Appropriation: An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, and unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy: The amount of taxes, assessments or service charges imposed by a government. The maximum General Fund property tax levy allowed in Iowa is \$8.10 per \$1,000 of assessed valuation. Other levies may be imposed in addition to this.

Liabilities: Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line-item Budget: A budget prepared along departmental lines that focuses on what is to be bought.

Local Option Sales Tax: A tax approved by a majority of the City's registered voters, which collects revenue according to a percentage of the value of goods and services delivered within the corporate limits. In Dubuque, the local option sales tax applies to those goods and services to which the State of Iowa sales tax applies.

Long-term Debt: Debt with maturity of more than one year after the date of issuance.

Major Fund: Governmental fund or enterprise fund reported as a separate column in a governmental entity's basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Mill: The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Glossary

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.

Glossary

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.

Glossary

Trust and Agency Funds: Funds used to account for assets held by the government in a trustee capacity, for individuals or other groups associated with the government. Agency monies or assets are held by a government. Agency monies or assets are held by a government acting as an agent acting as an agent for others, i.e. Landfill.

Unamortized Premium and Discount: when bonds are sold, the difference in the price above par or face value (premium) or below par (discount) is recognized over the life of the bonds. The amount of the premium or discount not yet recognized is called the unamortized premium or discount.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Variable Cost: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Valuation: The official value established for various properties within set State guidelines, for taxation purposes. The assessed valuation of property is that portion of the property's value upon which taxes are levied.

Working Cash: Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator: A unit of work to be done (e.g. number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years: The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

Acronyms

ACH: Automated Clearing House

ADA: Americans With Disabilities Act

AED: Automated External Defibrillator

AICPA: American Institute of Certified Public Accountants

ARRA: American Recovery & Investment Act

CAD: Computer Aided Design

CAFR: Comprehensive Annual Financial Report

CALEA: Commission on Accreditation for Law Enforcement Agencies

CD: Compact Disc

CDBG: Community Development Block Grant

CEBA: Community Economic Betterment Account

CF: Cubic Feet

CIP: Capital Improvement Program

COBRA: Consolidated Omnibus Budget Reconciliation Act

COLA: Cost-of-living Adjustment

COPS: Community Orientated Policing Services sponsored by the U.S. Department of Justice

CPI: Consumer Price Index

DCSD: Dubuque Community School District

DCVB: Dubuque Convention & Visitors Bureau

DMATS: Dubuque Metropolitan Area Transportation Study

DVD: Digital Video Disc

EMD: Emergency Medical Dispatching

EMS: Emergency Medical Services

EOC: Emergency Operations Center

Acronyms

EPA: Environmental Protection Agency

FAA: Federal Aviation Administration

FBO: Fixed Base Operator - Airport

FD: Fire Department

FEMA: Federal Emergency Management Agency

FHWA: Federal Highway Agency

FOG: Fats, Oil, and Grease

FTA: Federal Transit Administration

FTE: Full-Time Equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

G.O.: General Obligation

GPS: Global Positioning System

GTSB: Governor's Traffic Safety Bureau

HAZMAT: Hazardous Materials

HHW: Household Hazardous Waste

HMGP: Hazard Mitigation Grant Program

HUD: Housing and Urban Development

HVAC: Heating, Ventilation, and Air Conditioning

IA: Iowa

ICAP: Iowa Communities Assurance Pool

Acronyms

ICMA: International City/County Management Association

IEDA: Iowa Economic Development Authority

IDNR: Iowa Department of Natural Resources

IDOT: Iowa Department of Transportation

ILC: Iowa League of Cities

ILS: Integrated Library System

IMFOA: Iowa Municipal Finance Officers Association

IT: Information Technology

kV: Kilovolts

KWH: Kilowatt Hour

LED: Light Emitting Diode

LEED: Leadership in Energy & Environmental Design

LMI: Low and Moderate Income

LOC: Letters of Compliance

LOST: Local Option Sales Tax

LT: Long-term

LUPP: Land Use Policy Plan

MFPRSI: Municipal Fire and Police Retirement System of Iowa

MGD: Million Gallons Per Day

MHZ: Megahertz

MPO: Metropolitan Planning Organization

MS4: Municipal Separate Storm Sewer System

MSRP: Manufacturer's Suggested Retail Price

MW: Megawatt

Acronyms

NADC: National Animal Disease Center

NICC: Northeast Community College

NOI: Notice of Intent

NPDES: National Pollutant Discharge Elimination System

OEM: Original Equipment Manufacturer

OMB: Office of Management and Budget

OPEB: Other Post-Employment Benefits

OSHA: Occupational Safety & Health Administration

OWI: Operating While Intoxicated

P&Z: Planning and Zoning

PAYG: Pay-as-you-go

PC: Personal Computer

P-Card: Purchasing Card

PILOT: Payment in lieu of taxes

PIN: Personal Identification Number

PIO: Communications Office formerly known as Public Information Office

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

Acronyms

SCADA: Supervisory Control & Data Acquisition

SOG: Standard Operating Guidelines

SR: Special Revenue Funds

SRF: State Revolving Fund

SRO: School Resource Officer

SSSE: Sanitary Sewer System Evaluation

STP: Surface Transportation Program

SWPPP: Stormwater Pollution Prevention Plan

TIF: Tax Increment Financing Funds

TIS: Traffic Impact Studies

W&RRC or WRRC: Water & Resource Recovery Center

YR: Year

ZBA: Zoning Board of Adjustment