

# Fiscal Year 2016 Utility User Fees & Rates

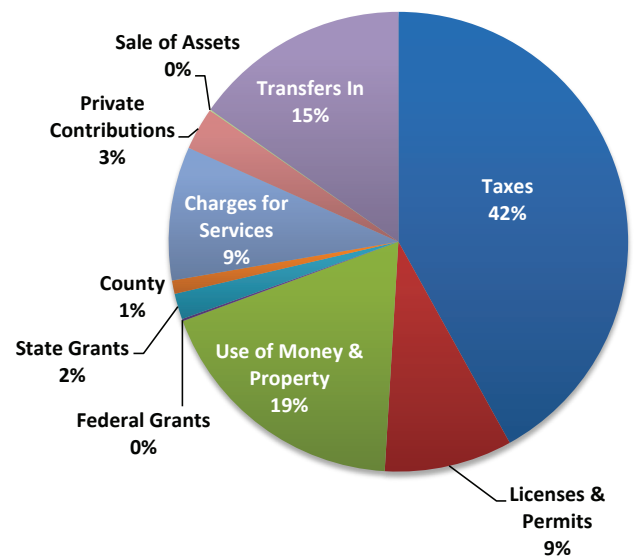
The City Council adopted the Fiscal Year (FY) 2016 operating and capital improvement budgets on March 12, 2015. The City's 2016 fiscal year begins July 1, 2015, which is when the new utility user fees and rates for curbside collection, sanitary sewer, stormwater, and water will go into effect. **Based on the average Dubuque residential utility customer, the average combined total increase in these monthly utility costs is estimated at \$6.86 per month.**

For detailed utility account information, visit [www.cityofdubuque.org/utilities](http://www.cityofdubuque.org/utilities) or contact Utility Billing at 563.589.4144 or [utilityb@cityofdubuque.org](mailto:utilityb@cityofdubuque.org). Detailed information on the FY2016 budget is online at [www.cityofdubuque.org/FY2016budget](http://www.cityofdubuque.org/FY2016budget).

## General Fund

The general fund is the general operating fund of the City for general service departments. These general service departments include public safety, public works, engineering, health services, human rights, economic development, housing, planning, parks, recreation, conference center, civic center, library, information services, finance, personnel, legal services, city manager, city council, and city clerk. In Fiscal Year 2016, the general fund is budgeted to collect \$26,352,535 in property taxes, which is 42% of the total revenue collected in the general fund. As shown in the top chart to the right, the City's general fund revenues come from several sources: taxes, use of money and property, transfers in, licenses and permits, and more. The bottom pie chart shows how the general fund revenues are budgeted to be spent.

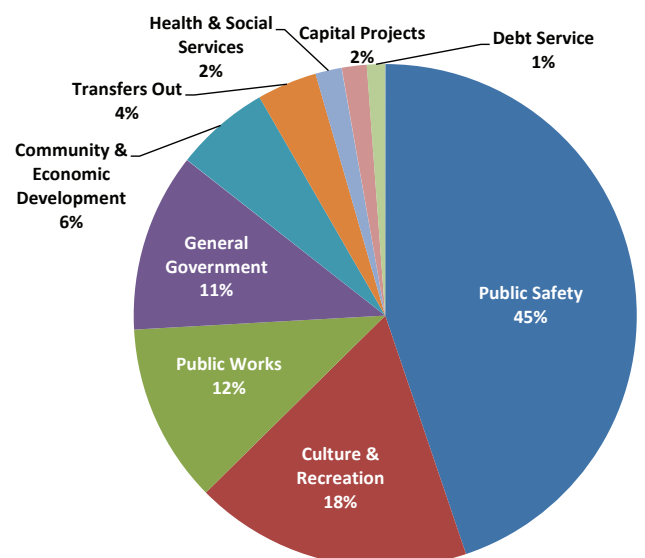
**FY2016 GENERAL FUND REVENUES**



## HOW GENERAL FUND MONEY IS SPENT

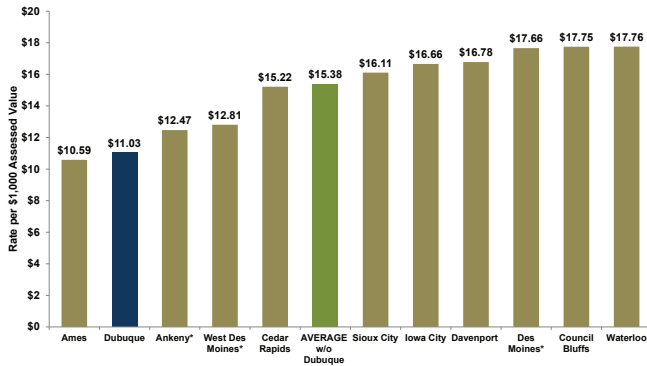
-  **45% = PUBLIC SAFETY** (animal control, building inspections, crime prevention, emergency management, flood control, fire, police, etc.)
-  **18% = CULTURE & RECREATION** (Americorps, arts & cultural affairs, civic center, conference center, library, marina, parks, recreation, etc.)
-  **12% = PUBLIC WORKS** (airport, maintenance of streets, bridges, and sidewalks; snow removal, street cleaning, street lighting, traffic control, etc.)
-  **11% = GENERAL GOVERNMENT** (city attorney & legal services, city clerk, city council, city hall and general buildings, city manager, finance, information services, etc.)
-  **6% = COMMUNITY & ECONOMIC DEVELOPMENT** (economic development, housing and community development, neighborhood development, planning and zoning, etc.)
-  **4% = TRANSFERS OUT** (to funds other than General Fund)
-  **2% = HEALTH & SOCIAL SERVICES** (community health, health regulation and inspection, human rights, etc.)
-  **2% = CAPITAL PROJECTS**
-  **1% = DEBT SERVICE** (government capital projects, tax-increment financing [TIF] capital projects)

**FY2016 GENERAL FUND EXPENDITURES**



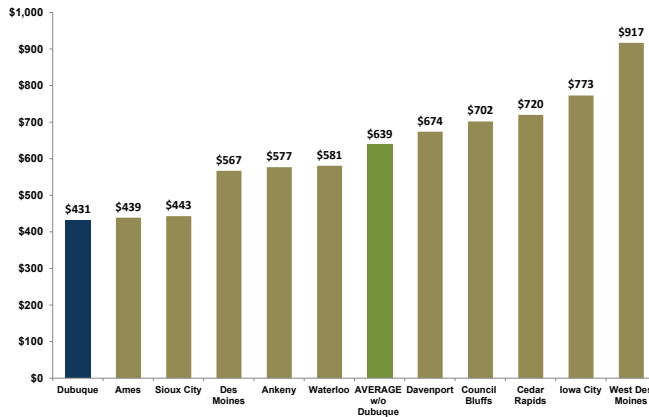
# City Portion of Property Taxes

## FY2016 ADOPTED PROPERTY TAX RATES



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

## FY2016 PROPERTY TAXES PER CAPITA



## Where do your property taxes go?

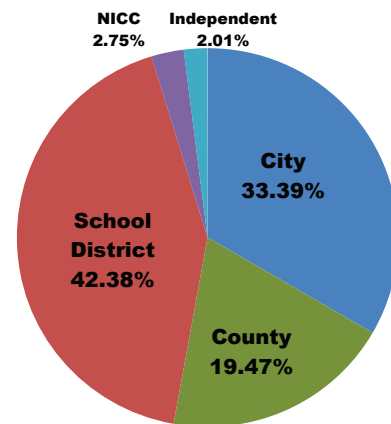
Property taxes are collected by the County and distributed monthly to the City of Dubuque and other taxing bodies. Property taxes are distributed among the Dubuque Community School District (42.38%), City of Dubuque (33.39%), Dubuque County (19.47%), Northeast Iowa Community College (2.75%), and independent authorities\* (2.01%).

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

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

- Adopted Tax Rate = \$11.03 per \$1,000 assessed value
- No increase in property tax rate and 2.63% increase in property tax cost for the average homeowner from FY2015
- Provides a property tax decrease for industrial properties (-6.68%) and commercial properties (-7.49%)
- Dubuque's rate is the SECOND LOWEST of the 11 cities in Iowa with a population over 50,000. The highest rate (Waterloo, \$17.76) is 61.05% higher than Dubuque's rate, and the average (\$15.38) is 39.45% higher.
- Dubuque's tax rate in FY1987 was \$14.58, 24.39% higher than the adopted FY2016 rate of \$11.03. The City is an efficient operation and has reduced its full-time workforce by 3.8% since the 1980s.
- Dubuque has the LOWEST taxes per capita in the state for the city portion of property tax rate.
- The highest city (West Des Moines, \$917) is 113% higher than Dubuque, and the average (\$639) is 48% higher.

## PROPERTY TAX SPLIT (FY2014-FY2015)



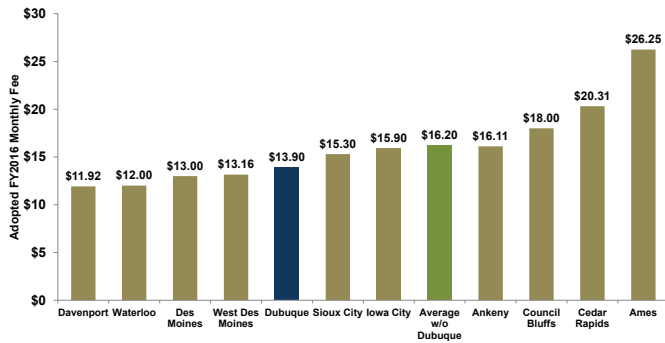
## Dubuque's Rankings among Iowa's 11 Largest Cities

Category	Dubuque's Rank
Property Tax Rate Per Capita	Lowest
City Portion of Property Tax Rate	Second Lowest
Water Rate	Third Lowest
Curbside Collection Rate	Fifth Lowest
Sanitary Sewer Rate	Fourth Highest
Stormwater Rate	Second Highest

The City's mission is to deliver excellent municipal services that support urban living, and contribute to a sustainable city. The City plans for the community's future, and facilitates access to critical human services. The result is a financially sound city government and citizens getting services and value for their tax dollar.

# Curbside Collection

Basic Rate = \$13.90/month

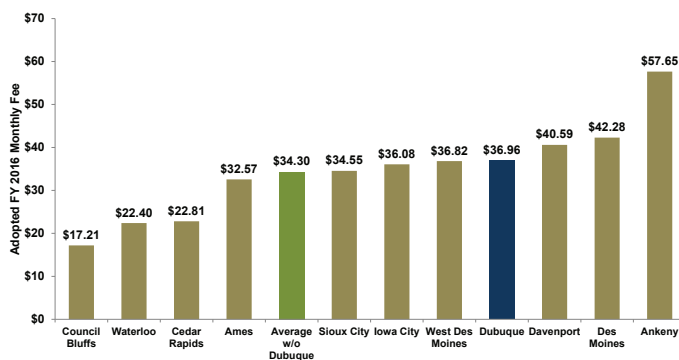


- 5% increase from FY2015 (was \$13.24)
- Average monthly impact = \$0.66

Dubuque has the fifth-lowest refuse collection rate when ranked among similar communities. The highest-ranked city (Ames - \$26.25) is 89% higher than Dubuque's rate, and the average (\$16.20) is 16.5% higher than Dubuque.

# Sanitary Sewer

Avg. Household Rate\* = \$36.96/month



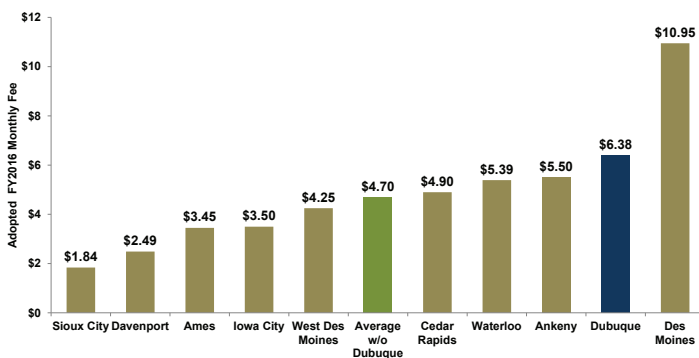
- 10% increase from FY2015 (was \$33.58)
- Average monthly impact = \$3.38

Dubuque has the fourth-highest sanitary sewer rate among these communities. The highest-ranked city (Ankeny, \$57.65) is 56% higher than Dubuque's rate, and the average (\$34.30) is 7.2% lower than Dubuque.

\*Average household rate based on 6,000 gallons per month at \$0.0061633 per gallon

# Stormwater

Avg. Household Rate\* = \$6.38/month



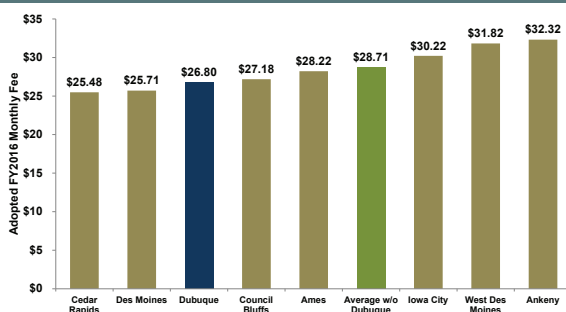
- 6.79% increase from FY2015 (was \$5.98)
- Average monthly impact = \$0.40
- Not-for-profit businesses automatically receive 50% discount

Dubuque is in the midst of a \$200 million project to protect 1,373 properties from stormwater flooding. The Bee Branch Watershed Flood Mitigation Project will prevent an estimated \$582 million in damages over the 100-year design life of the project, with a return on investment of \$6 for each \$1 spent. The highest rate (Des Moines, \$10.95) is 71.6% higher than Dubuque's rate, and the average (\$4.70) is 26.3% lower than Dubuque.

\*Monthly rate for majority of Dubuque households based on usage of 1 SFU [single family unit]

# Water

Avg. Household Rate\* = \$26.80/month



- 10% increase from FY2015 (was \$24.36)
- Average monthly impact = \$2.44

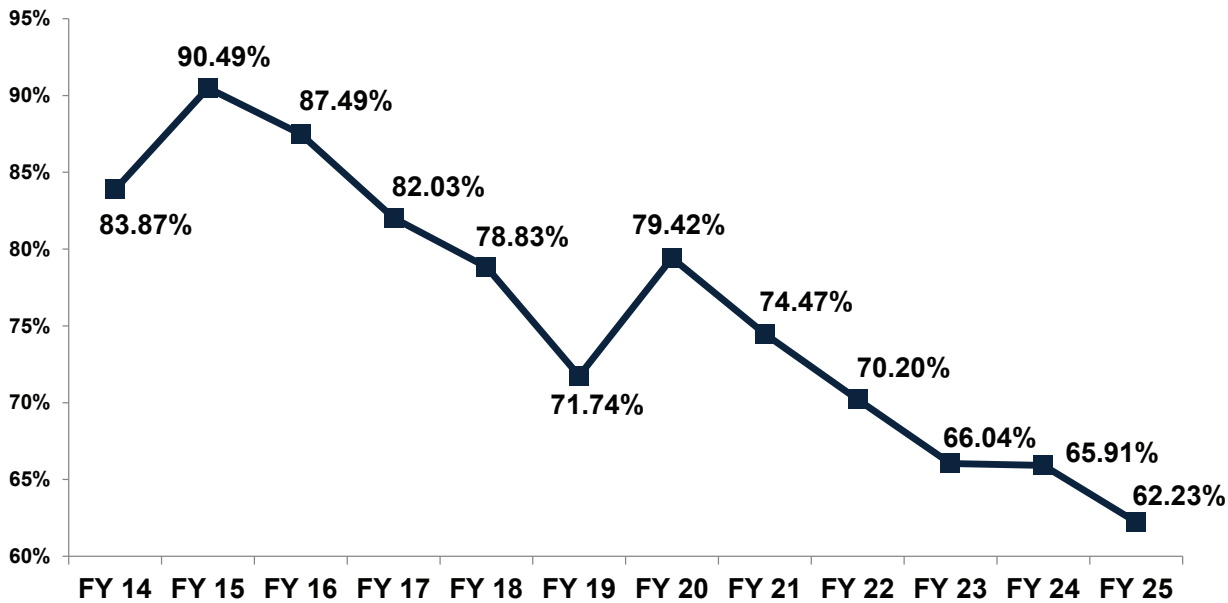
Dubuque has the third-lowest water rate among these communities. The highest rate (Ankeny, \$32.32) is 20.6% higher than Dubuque's rate, and the average (\$28.71) is 7.1% higher.

\*Average household rate based on 6,000 gallons per month at \$0.0045 per gallon

# Maintaining Fiscal Responsibility

The City of Dubuque uses debt to accomplish the important infrastructure and economic development projects that must be done. The City does NOT use debt for operating expenses and, by state law, must have a balanced budget. The City uses debt to finance major projects much like a homeowner uses a home mortgage. Beginning in FY 2016, the amount of the City's outstanding debt will begin to decrease. It should also be noted that most of the City's outstanding debt is not paid with property taxes (except Tax Increment Financing), but is abated from other revenues, except for one issuance for the replacement of a Fire Pumper truck in the amount of \$1.4 million and \$2.6 million for a franchise fee judgment bond with debt service of \$290,940 in Fiscal Year 2016.

## Statutory Debt Limit Used (as of June 30 of each year)



## Top 10 Outstanding Debt Uses (as of June 30, 2016)

#	Project	Amount Outstanding	Issuance Amount
1	Water & Resource Recovery Center	\$70,287,700	\$ 77,333,000
2	Stormwater	\$69,865,626	\$ 77,133,791
3	Parking Improvements	\$38,057,492	\$ 44,611,714
4	Water Improvements	\$26,681,510	\$34,807,242
5	TIF Rebates/Bonds to Businesses	\$19,266,286	\$ 24,483,989
6	GDTIF Incentives/Improvements	\$18,066,669	\$ 21,805,968
7	Sanitary Sewer Improvements	\$12,274,471	\$14,193,270
8	DICW Expansions	\$11,176,274	\$18,620,412
9	Roshek Building Loan Guaranty	\$10,000,000	\$10,000,000
10	Street Improvements	\$6,652,790	\$7,319,967
	<b>Total</b>	<b>\$282,328,818</b>	<b>\$330,309,353</b>

### Assistance Available to Low-Income Residents

A 50% discount in refuse and stormwater fees is available for qualified residents. Eligibility guidelines include:

**Age & Annual Income:** Head of the household is 65 years of age or older, and annual gross household income is \$24,300 or less for a one-person household or \$27,800 or less for a two person household.

**Family Size & Annual Income:** Family households of 5 or more people that meet current Section VIII Housing guidelines.

**Extreme Financial Hardship:** Under the discretion of the City Manager or designee.

For more information, or to apply, visit [www.cityofdubuque.org/utilitybilling](http://www.cityofdubuque.org/utilitybilling) or call 563.589.4144.